

Annual Budget

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

June 30, 2021

# School District No. 40 (New Westminster)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$81,765,600 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 12th DAY OF MAY, 2020;

READ A SECOND TIME THE 12th DAY OF MAY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF MAY, 2020;

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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 2020/2021, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020.

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**Secretary Treasurer**

# School District No. 40 (New Westminster)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,641.875	6,538.250
Adult	159.000	336.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>6,800.875</b>	<b>6,874.250</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	72,096,253	72,568,307
Other	162,000	162,000
Tuition	1,358,390	3,588,290
Other Revenue	2,193,633	2,634,962
Rentals and Leases	170,000	255,000
Investment Income	251,000	500,500
Amortization of Deferred Capital Revenue	2,300,000	2,344,524
<b>Total Revenue</b>	<b>78,531,276</b>	<b>82,053,583</b>
<b>Expenses</b>		
Instruction	56,250,917	57,809,157
District Administration	13,093,840	14,491,212
Operations and Maintenance	10,360,563	10,211,236
Transportation and Housing	339,466	340,231
<b>Total Expense</b>	<b>80,044,786</b>	<b>82,851,836</b>
<b>Net Revenue (Expense)</b>	<b>(1,513,510)</b>	<b>(798,253)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,205,324</b>	<b>1,546,205</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>691,814</b>	<b>747,952</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	691,814	747,952
<b>Budgeted Surplus (Deficit), for the year</b>	<b>691,814</b>	<b>747,952</b>

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

Annual Budget - Revenue and Expense  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	67,036,591	68,610,877
Operating - Tangible Capital Assets Purchased	500,000	500,000
Special Purpose Funds - Total Expense	9,678,195	10,923,073
Special Purpose Funds - Tangible Capital Assets Purchased	220,814	220,814
Capital Fund - Total Expense	3,330,000	3,317,886
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,000,000	64,598
<b>Total Budget Bylaw Amount</b>	<b>81,765,600</b>	<b>83,637,248</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 \_\_\_\_\_

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# School District No. 40 (New Westminster)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,513,510)</b>	<b>(798,253)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(720,814)	(720,814)
From Local Capital	(1,000,000)	(64,598)
From Deferred Capital Revenue	(1,391,920)	(41,149,488)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(3,112,734)</b>	<b>(41,934,900)</b>
Amortization of Tangible Capital Assets	3,330,000	3,317,886
<b>Total Effect of change in Tangible Capital Assets</b>	<b>217,266</b>	<b>(38,617,014)</b>
Acquisitions of Prepaid Expenses	180,000	180,000
Use of Prepaid Expenses	(180,000)	(178,346)
	-	1,654
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(1,296,244)</b>	<b>(39,413,613)</b>

# School District No. 40 (New Westminster)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	64,221,052	63,576,036
Other	162,000	162,000
Tuition	1,358,390	3,588,290
Other Revenue	169,825	483,346
Rentals and Leases	170,000	255,000
Investment Income	250,000	500,000
<b>Total Revenue</b>	<b>66,331,267</b>	<b>68,564,672</b>
<b>Expenses</b>		
Instruction	56,250,917	57,809,157
District Administration	3,430,703	3,583,197
Operations and Maintenance	7,045,505	6,906,354
Transportation and Housing	309,466	312,169
<b>Total Expense</b>	<b>67,036,591</b>	<b>68,610,877</b>
<b>Net Revenue (Expense)</b>	<b>(705,324)</b>	<b>(46,205)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,205,324</b>	<b>1,546,205</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(500,000)	(500,000)
Local Capital	(1,000,000)	(1,000,000)
<b>Total Net Transfers</b>	<b>(1,500,000)</b>	<b>(1,500,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 40 (New Westminster)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	62,811,196	61,938,097
Other Ministry of Education Grants		
Pay Equity	521,853	521,853
Funding for Graduated Adults	164,373	164,373
Transportation Supplement	6,073	6,073
Carbon Tax Grant		50,000
Employer Health Tax Grant		546,018
Support Staff Benefits Grant	46,704	46,704
FSA Exam Funding	8,187	8,187
Support Staff Labour Settlement	-	294,731
Teacher Labour Settlement	662,666	
<b>Total Provincial Grants - Ministry of Education</b>	<b>64,221,052</b>	<b>63,576,036</b>
<b>Provincial Grants - Other</b>	<b>162,000</b>	<b>162,000</b>
<b>Tuition</b>		
Summer School Fees	36,190	36,190
Continuing Education	42,000	86,100
International and Out of Province Students	1,280,200	3,466,000
<b>Total Tuition</b>	<b>1,358,390</b>	<b>3,588,290</b>
<b>Other Revenues</b>		
Miscellaneous		
Cafeteria	130,000	130,000
Miscellaneous	39,825	353,346
<b>Total Other Revenue</b>	<b>169,825</b>	<b>483,346</b>
<b>Rentals and Leases</b>	<b>170,000</b>	<b>255,000</b>
<b>Investment Income</b>	<b>250,000</b>	<b>500,000</b>
<b>Total Operating Revenue</b>	<b>66,331,267</b>	<b>68,564,672</b>



# School District No. 40 (New Westminster)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	29,071,191	29,583,811
Principals and Vice Principals	3,762,980	3,603,270
Educational Assistants	6,139,541	5,703,365
Support Staff	5,382,102	5,435,860
Other Professionals	2,806,344	2,750,203
Substitutes	2,054,057	2,082,175
<b>Total Salaries</b>	<b>49,216,215</b>	<b>49,158,684</b>
<b>Employee Benefits</b>	<b>11,574,220</b>	<b>12,165,933</b>
<b>Total Salaries and Benefits</b>	<b>60,790,435</b>	<b>61,324,617</b>
<b>Services and Supplies</b>		
Services	1,847,822	2,371,875
Student Transportation	137,988	196,534
Professional Development and Travel	558,110	517,965
Rentals and Leases	233,400	233,400
Dues and Fees	83,900	241,400
Insurance	111,000	111,000
Interest	-	-
Supplies	2,122,430	2,462,580
Utilities	1,151,506	1,151,506
<b>Total Services and Supplies</b>	<b>6,246,156</b>	<b>7,286,260</b>
<b>Total Operating Expense</b>	<b>67,036,591</b>	<b>68,610,877</b>

# School District No. 40 (New Westminster)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

	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	23,846,618	1,057,958	-	170,504	-	1,016,337	<b>26,091,417</b>
1.03 Career Programs	374,771	-	-	142,427	-	-	<b>517,198</b>
1.07 Library Services	152,583	-	100	42,374	-	6,933	<b>201,990</b>
1.08 Counselling	536,445	-	-	-	51,157	18,302	<b>605,904</b>
1.10 Special Education	2,162,492	-	6,139,441	-	144,602	717,733	<b>9,164,268</b>
1.30 English Language Learning	790,573	-	-	-	-	5,000	<b>795,573</b>
1.31 Indigenous Education	119,415	-	-	210,181	-	3,000	<b>332,596</b>
1.41 School Administration	-	2,585,757	-	1,375,954	70,532	85,221	<b>4,117,464</b>
1.60 Summer School	126,010	-	-	2,731	-	3,804	<b>132,545</b>
1.61 Continuing Education	107,670	119,265	-	35,932	-	-	<b>262,867</b>
1.62 International and Out of Province Students	854,614	-	-	53,232	391,019	30,395	<b>1,329,260</b>
1.64 Other							-
<b>Total Function 1</b>	<b>29,071,191</b>	<b>3,762,980</b>	<b>6,139,541</b>	<b>2,033,335</b>	<b>657,310</b>	<b>1,886,725</b>	<b>43,551,082</b>
<b>4 District Administration</b>							
4.11 Educational Administration				5,100	511,173	6,000	<b>522,273</b>
4.40 School District Governance					247,037		<b>247,037</b>
4.41 Business Administration				502,345	936,206	15,000	<b>1,453,551</b>
<b>Total Function 4</b>	-	-	-	<b>507,445</b>	<b>1,694,416</b>	<b>21,000</b>	<b>2,222,861</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				101,755	330,020	5,000	<b>436,775</b>
5.50 Maintenance Operations				2,291,449	124,598	135,000	<b>2,551,047</b>
5.52 Maintenance of Grounds				282,250			<b>282,250</b>
5.56 Utilities							-
<b>Total Function 5</b>	-	-	-	<b>2,675,454</b>	<b>454,618</b>	<b>140,000</b>	<b>3,270,072</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				165,868		6,332	<b>172,200</b>
<b>Total Function 7</b>	-	-	-	<b>165,868</b>	-	<b>6,332</b>	<b>172,200</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	-	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>29,071,191</b>	<b>3,762,980</b>	<b>6,139,541</b>	<b>5,382,102</b>	<b>2,806,344</b>	<b>2,054,057</b>	<b>49,216,215</b>

# School District No. 40 (New Westminster)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	26,091,417	5,974,061	32,065,478	1,948,138	34,013,616	34,516,090
1.03 Career Programs	517,198	119,712	636,910	32,091	669,001	661,789
1.07 Library Services	201,990	47,461	249,451	31,366	280,817	278,414
1.08 Counselling	605,904	134,845	740,749	17,400	758,149	753,668
1.10 Special Education	9,164,268	2,391,297	11,555,565	176,640	11,732,205	11,404,878
1.30 English Language Learning	795,573	164,636	960,209	3,000	963,209	958,261
1.31 Indigenous Education	332,596	74,657	407,253	18,104	425,357	417,429
1.41 School Administration	4,117,464	1,019,079	5,136,543	45,350	5,181,893	5,108,942
1.60 Summer School	132,545	23,790	156,335	5,000	161,335	175,233
1.61 Continuing Education	262,867	63,563	326,430	22,756	349,186	1,402,118
1.62 International and Out of Province Students	1,329,260	279,639	1,608,899	102,700	1,711,599	2,127,785
1.64 Other	-	-	-	4,550	4,550	4,550
<b>Total Function 1</b>	<b>43,551,082</b>	<b>10,292,740</b>	<b>53,843,822</b>	<b>2,407,095</b>	<b>56,250,917</b>	<b>57,809,157</b>
<b>4 District Administration</b>						
4.11 Educational Administration	522,273	100,527	622,800	231,729	854,529	884,817
4.40 School District Governance	247,037	25,536	272,573	83,700	356,273	354,770
4.41 Business Administration	1,453,551	282,967	1,736,518	483,383	2,219,901	2,343,610
<b>Total Function 4</b>	<b>2,222,861</b>	<b>409,030</b>	<b>2,631,891</b>	<b>798,812</b>	<b>3,430,703</b>	<b>3,583,197</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	436,775	91,809	528,584	99,700	628,284	593,107
5.50 Maintenance Operations	2,551,047	674,121	3,225,168	1,700,043	4,925,211	4,830,880
5.52 Maintenance of Grounds	282,250	75,254	357,504	49,000	406,504	396,861
5.56 Utilities	-	-	-	1,085,506	1,085,506	1,085,506
<b>Total Function 5</b>	<b>3,270,072</b>	<b>841,184</b>	<b>4,111,256</b>	<b>2,934,249</b>	<b>7,045,505</b>	<b>6,906,354</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	172,200	31,266	203,466	106,000	309,466	312,169
<b>Total Function 7</b>	<b>172,200</b>	<b>31,266</b>	<b>203,466</b>	<b>106,000</b>	<b>309,466</b>	<b>312,169</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>49,216,215</b>	<b>11,574,220</b>	<b>60,790,435</b>	<b>6,246,156</b>	<b>67,036,591</b>	<b>68,610,877</b>

# School District No. 40 (New Westminster)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2021

	<b>2021</b>	2020 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	7,875,201	8,992,271
Other Revenue	2,023,808	2,151,616
<b>Total Revenue</b>	<b>9,899,009</b>	11,143,887
<b>Expenses</b>		
District Administration	9,663,137	10,908,015
Operations and Maintenance	15,058	15,058
<b>Total Expense</b>	<b>9,678,195</b>	10,923,073
<b>Net Revenue (Expense)</b>	<b>220,814</b>	220,814
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(220,814)	(220,814)
<b>Total Net Transfers</b>	<b>(220,814)</b>	(220,814)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	24,977	450,000	1,238,692	-	12,000	600,000
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	235,872	227,646	-				99,383	19,600	1,550,170
Other					140,000	1,883,808			
	235,872	227,646	-	-	140,000	1,883,808	99,383	19,600	1,550,170
<b>Less:</b> Allocated to Revenue	235,872	227,646	-	24,977	140,000	1,883,808	99,383	31,600	2,150,170
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>450,000</b>	<b>1,238,692</b>	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	235,872	227,646	-	24,977			99,383	31,600	2,150,170
Other Revenue					140,000	1,883,808			
	235,872	227,646	-	24,977	140,000	1,883,808	99,383	31,600	2,150,170
<b>Expenses</b>									
Salaries									
Teachers									657,360
Educational Assistants		182,117							
Support Staff							66,729		600,043
Substitutes								7,000	15,000
	-	182,117	-	-	-	-	66,729	7,000	1,272,403
Employee Benefits		45,529					24,803	1,750	292,653
Services and Supplies	15,058			24,977	140,000	1,883,808	7,851	22,850	585,114
	15,058	227,646	-	24,977	140,000	1,883,808	99,383	31,600	2,150,170
<b>Net Revenue (Expense) before Interfund Transfers</b>	220,814	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(220,814)								
	(220,814)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2021

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	TOTAL
	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	300,000	-	-	-	2,625,669
<b>Add:</b> Restricted Grants							
Provincial Grants - Ministry of Education	373,060	4,703,993		-	28,500	-	7,238,224
Other							2,023,808
	373,060	4,703,993	-	-	28,500	-	9,262,032
<b>Less:</b> Allocated to Revenue	373,060	4,703,993	-	-	28,500	-	9,899,009
<b>Deferred Revenue, end of year</b>	-	-	300,000	-	-	-	1,988,692
<b>Revenues</b>							
Provincial Grants - Ministry of Education	373,060	4,703,993		-	28,500	-	7,875,201
Other Revenue							2,023,808
	373,060	4,703,993	-	-	28,500	-	9,899,009
<b>Expenses</b>							
Salaries							
Teachers		3,763,194					4,420,554
Educational Assistants							182,117
Support Staff	150,945						817,717
Substitutes	145,875						167,875
	296,820	3,763,194	-	-	-	-	5,588,263
Employee Benefits	70,593	940,799					1,376,127
Services and Supplies	5,647				28,500		2,713,805
	373,060	4,703,993	-	-	28,500	-	9,678,195
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	220,814
<b>Interfund Transfers</b>							
Tangible Capital Assets Purchased							(220,814)
	-	-	-	-	-	-	(220,814)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-

# School District No. 40 (New Westminster)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		1,000	1,000	500
Amortization of Deferred Capital Revenue	2,300,000		2,300,000	2,344,524
<b>Total Revenue</b>	<b>2,300,000</b>	<b>1,000</b>	<b>2,301,000</b>	<b>2,345,024</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,300,000		3,300,000	3,289,824
Transportation and Housing	30,000		30,000	28,062
<b>Total Expense</b>	<b>3,330,000</b>	<b>-</b>	<b>3,330,000</b>	<b>3,317,886</b>
<b>Net Revenue (Expense)</b>	<b>(1,030,000)</b>	<b>1,000</b>	<b>(1,029,000)</b>	<b>(972,862)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	720,814		720,814	720,814
Local Capital		1,000,000	1,000,000	1,000,000
<b>Total Net Transfers</b>	<b>720,814</b>	<b>1,000,000</b>	<b>1,720,814</b>	<b>1,720,814</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	1,000,000	(1,000,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,000,000</b>	<b>(1,000,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>690,814</b>	<b>1,000</b>	<b>691,814</b>	<b>747,952</b>