

Amended 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 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 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 40 (New Westminster) Amended 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 \$85,154,398 for the 2020/2021 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 2020/2021.

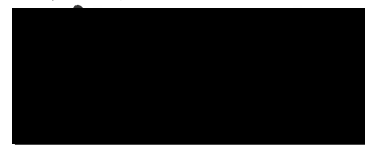
READ A FIRST TIME THE 23rd DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 23rd DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF FEBRUARY, 2021;



(Corporate Seal)



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 40 (New Westminister) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the 23rd DAY OF FEBRUARY, 2021.



Secretary Treasurer

School District No. 40 (New Westminster)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021




	2021 Amended Annual Budget	2021 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,581,250	6,641,875
Adult	205,313	159,000
Total Ministry Operating Grant Funded FTE's	6,786,563	6,800,875
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education	78,751,344	72,917,581
Other	118,788	162,000
Tuition	1,758,240	1,358,390
Other Revenue	214,749	2,213,633
Rentals and Leases	169,667	170,000
Investment Income	245,000	251,000
Amortization of Deferred Capital Revenue	2,585,551	2,300,000
Total Revenue	83,843,339	79,372,604
Expenses		
Instruction	69,348,792	66,932,028
District Administration	3,317,825	3,430,703
Operations and Maintenance	10,526,437	10,360,563
Transportation and Housing	260,408	339,466
Total Expense	83,453,462	81,062,760
Net Revenue (Expense)	389,877	(1,690,156)
Budgeted Allocation (Retirement) of Surplus (Deficit)	115,068	2,381,970
Budgeted Surplus (Deficit), for the year	504,945	691,814
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	504,945	691,814
Budgeted Surplus (Deficit), for the year	504,945	691,814

School District No. 40 (New Westminster)

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

	2021 Amended Annual Budget	2021 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	68,077,176	68,455,321
Operating - Tangible Capital Assets Purchased	500,000	500,000
Special Purpose Funds - Total Expense	11,754,444	9,277,439
Special Purpose Funds - Tangible Capital Assets Purchased	997,570	220,814
Capital Fund - Total Expense	3,621,842	3,330,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	203,366	1,000,000
Total Budget Bylaw Amount	85,154,398	82,783,574

Approved by the Board

	02/26/21
Signature of the Chairperson of the Board of Education	Date Signed
	02/26/21
Signature of the Superintendent	Date Signed
	02/26/21
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, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>389,877</u>	<u>(1,690,156)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,497,570)	(720,814)
From Local Capital	(203,366)	(1,000,000)
From Deferred Capital Revenue	(20,601,000)	(30,671,286)
Total Acquisition of Tangible Capital Assets	<u>(22,301,936)</u>	<u>(32,392,100)</u>
Amortization of Tangible Capital Assets	<u>3,621,842</u>	<u>3,330,000</u>
Total Effect of change in Tangible Capital Assets	<u>(18,680,094)</u>	<u>(29,062,100)</u>
Acquisitions of Prepaid Expenses	160,000	180,000
Use of Prepaid Expenses	(160,000)	(180,000)
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(18,290,217)</u>	<u>(30,752,256)</u>

School District No. 40 (New Westminster)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,978,341	-	24,688,465	28,666,806
Changes for the year				
Net Revenue (Expense) for the year	384,932	997,570	(992,625)	389,877
Interfund Transfers				
Tangible Capital Assets Purchased	(500,000)	(997,570)	1,497,570	-
Net Changes for the year	<u>(115,068)</u>	<u>-</u>	<u>504,945</u>	<u>389,877</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>3,863,273</u>	<u>-</u>	<u>25,193,410</u>	<u>29,056,683</u>

School District No. 40 (New Westminster)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	66,089,588	65,463,136
Other	118,788	162,000
Tuition	1,758,240	1,358,390
Other Revenue	95,825	169,825
Rentals and Leases	169,667	170,000
Investment Income	230,000	250,000
Total Revenue	68,462,108	67,573,351
Expenses		
Instruction	57,609,406	57,669,647
District Administration	3,317,825	3,430,703
Operations and Maintenance	6,908,799	7,045,505
Transportation and Housing	241,146	309,466
Total Expense	68,077,176	68,455,321
Net Revenue (Expense)	384,932	(881,970)
Budgeted Prior Year Surplus Appropriation	115,068	2,381,970
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(500,000)	(500,000)
Local Capital		(1,000,000)
Total Net Transfers	(500,000)	(1,500,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 40 (New Westminster)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	63,153,865	62,811,196
Other Ministry of Education Grants		
Pay Equity	521,853	521,853
Funding for Graduated Adults	344,860	164,373
Transportation Supplement	6,073	6,073
Support Staff Benefits Grant	-	46,704
Teachers' Labour Settlement Funding	1,904,750	1,904,750
Early Career Mentorship Funding	150,000	-
FSA	8,187	8,187
Total Provincial Grants - Ministry of Education	66,089,588	65,463,136
Provincial Grants - Other	118,788	162,000
Tuition		
Summer School Fees	940	36,190
Continuing Education	32,000	42,000
International and Out of Province Students	1,725,300	1,280,200
Total Tuition	1,758,240	1,358,390
Other Revenues		
Miscellaneous		
Cafeteria	50,000	130,000
Miscellaneous	45,825	39,825
Total Other Revenue	95,825	169,825
Rentals and Leases	169,667	170,000
Investment Income	230,000	250,000
Total Operating Revenue	68,462,108	67,573,351

School District No. 40 (New Westminster)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Salaries		
Teachers	30,443,251	30,161,384
Principals and Vice Principals	3,853,581	3,762,980
Educational Assistants	6,278,286	6,139,541
Support Staff	5,423,595	5,382,102
Other Professionals	2,786,344	2,806,344
Substitutes	1,552,231	2,054,057
Total Salaries	50,337,288	50,306,408
Employee Benefits	11,632,157	11,902,757
Total Salaries and Benefits	61,969,445	62,209,165
Services and Supplies		
Services	1,888,628	1,847,822
Student Transportation	75,007	137,988
Professional Development and Travel	447,461	558,110
Rentals and Leases	239,400	233,400
Dues and Fees	109,900	83,900
Insurance	124,026	111,000
Supplies	2,094,803	2,122,430
Utilities	1,128,506	1,151,506
Total Services and Supplies	6,107,731	6,246,156
Total Operating Expense	68,077,176	68,455,321

School District No. 40 (New Westminster)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	25,497,672	1,142,907	-	185,553	-	838,137	27,664,269
1.03 Career Programs	326,559	-	-	139,788	-	-	466,347
1.07 Library Services	265,959	-	-	43,084	-	4,933	313,976
1.08 Counselling	561,445	-	-	-	52,661	-	614,106
1.10 Special Education	2,135,530	-	6,278,286	49,219	143,515	524,608	9,131,158
1.30 English Language Learning	1,013,599	-	-	-	-	8,000	1,021,599
1.31 Indigenous Education	122,719	-	-	188,874	-	-	311,593
1.41 School Administration	-	2,710,674	-	1,445,866	71,342	42,221	4,270,103
1.60 Summer School	98,737	-	-	-	-	3,000	101,737
1.61 Continuing Education	135,916	-	-	51,004	-	-	186,920
1.62 International and Out of Province Students	285,115	-	-	55,232	359,645	-	699,992
1.64 Other	-	-	-	-	-	-	-
Total Function 1	30,443,251	3,853,581	6,278,286	2,158,620	627,163	1,420,899	44,781,800
4 District Administration							
4.11 Educational Administration	-	-	-	-	529,125	3,000	532,125
4.40 School District Governance	-	-	-	-	245,217	-	245,217
4.41 Business Administration	-	-	-	479,805	947,464	37,000	1,464,269
Total Function 4	-	-	-	479,805	1,721,806	40,000	2,241,611
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	87,032	328,370	-	415,402
5.50 Maintenance Operations	-	-	-	2,306,170	109,005	85,000	2,500,175
5.52 Maintenance of Grounds	-	-	-	240,100	-	-	240,100
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	2,633,302	437,375	85,000	3,155,677
7 Transportation and Housing							
7.70 Student Transportation	-	-	-	151,868	-	6,332	158,200
Total Function 7	-	-	-	151,868	-	6,332	158,200
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	30,443,251	3,853,581	6,278,286	5,423,595	2,786,344	1,552,231	50,337,288

School District No. 40 (New Westminster)

Amended 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 Amended Annual Budget	2021 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	27,664,269	6,170,094	33,834,363	1,895,903	35,730,266	35,233,158
1.03 Career Programs	466,347	123,239	589,586	32,091	621,677	683,551
1.07 Library Services	313,976	48,898	362,874	41,339	404,213	286,742
1.08 Counselling	614,106	130,150	744,256	9,800	754,056	778,975
1.10 Special Education	9,131,158	2,361,685	11,492,843	225,920	11,718,763	11,815,943
1.30 English Language Learning	1,021,599	207,077	1,228,676	4,026	1,232,702	993,903
1.31 Indigenous Education	311,593	58,413	370,006	18,104	388,110	429,994
1.41 School Administration	4,270,103	1,033,574	5,303,677	138,279	5,441,956	5,181,893
1.60 Summer School	101,737	20,333	122,070	5,681	127,751	166,209
1.61 Continuing Education	186,920	40,000	226,920		226,920	349,186
1.62 International and Out of Province Students	699,992	168,825	868,817	89,625	958,442	1,745,543
1.64 Other	-	-	-	4,550	4,550	4,550
Total Function 1	44,781,800	10,362,288	55,144,088	2,465,318	57,609,406	57,669,647
4 District Administration						
4.11 Educational Administration	532,125	100,027	632,152	217,729	849,881	854,529
4.40 School District Governance	245,217	25,536	270,753	67,700	338,453	356,273
4.41 Business Administration	1,464,269	295,267	1,759,536	369,955	2,129,491	2,219,901
Total Function 4	2,241,611	420,830	2,662,441	655,384	3,317,825	3,430,703
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	415,402	88,144	503,546	107,226	610,772	628,284
5.50 Maintenance Operations	2,500,175	661,375	3,161,550	1,304,256	4,465,806	4,547,850
5.52 Maintenance of Grounds	240,100	73,254	313,354	49,000	362,354	406,504
5.56 Utilities	-	-	-	1,469,867	1,469,867	1,462,867
Total Function 5	3,155,677	822,773	3,978,450	2,930,349	6,908,799	7,045,505
7 Transportation and Housing						
7.70 Student Transportation	158,200	26,266	184,466	56,680	241,146	309,466
Total Function 7	158,200	26,266	184,466	56,680	241,146	309,466
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	50,337,288	11,632,157	61,969,445	6,107,731	68,077,176	68,455,321

School District No. 40 (New Westminster)
 Amended Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	12,661,756	7,454,445
Other Revenue	90,258	2,043,808
Total Revenue	12,752,014	9,498,253
Expenses		
Instruction	11,739,386	9,262,381
Operations and Maintenance	15,058	15,058
Total Expense	11,754,444	9,277,439
Net Revenue (Expense)	997,570	220,814
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(997,570)	(220,814)
Total Net Transfers	(997,570)	(220,814)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 40 (New Westminster)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	20,899	398,141	-	914,561	-	21,305	21,049
Add: Restricted Grants									
Provincial Grants - Ministry of Education	235,872	227,646	-	110,000	-	800,000	99,383	19,600	141,940
Other	235,872	227,646	-	110,000	-	800,000	99,383	19,600	141,940
Less: Allocated to Revenue Recovered	235,872	227,646	20,899	120,000	-	800,000	96,000	40,905	162,989
Deferred Revenue, end of year	-	-	-	388,141	-	914,561	3,383	-	-
Revenues									
Provincial Grants - Ministry of Education	235,872	227,646	20,899	120,000	-	800,000	96,000	40,905	162,989
Other Revenue	235,872	227,646	20,899	120,000	-	800,000	96,000	40,905	162,989
Expenses									
Salaries									
Teachers									81,000
Principals and Vice Principals									
Educational Assistants		181,359					66,729		
Support Staff									
Other Professionals							1,000		
Substitutes		181,359					67,729		81,000
Employee Benefits		46,287					24,803		24,000
Services and Supplies	15,058		20,899	120,000		800,000	3,468	40,905	57,989
Utilities	15,058	227,646	20,899	120,000	-	800,000	96,000	40,905	162,989
Net Revenue (Expense) before Interfund Transfers	220,814	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(220,814)								
Net Revenue (Expense)	(220,814)								

School District No. 40 (New Westminster)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2021

	CommunityLINK Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	United Way
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	38,737	4,290	-	-	-	15,258
Add: Restricted Grants								
Provincial Grants - Ministry of Education	1,550,170	5,645,804	113,220	52,000	4,725	488,210	2,705,256	75,000
Other	25,000	-	-	-	-	-	-	-
	1,575,170	5,645,804	113,220	52,000	4,725	488,210	2,705,256	75,000
Less: Allocated to Revenue Recovered	1,575,170	5,645,804	113,220	52,000	4,725	488,210	2,705,256	90,258
Deferred Revenue, end of year	-	-	38,737	4,290	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	1,575,170	5,645,804	113,220	52,000	4,725	488,210	2,705,256	90,258
Other Revenue	1,575,170	5,645,804	113,220	52,000	4,725	488,210	2,705,256	90,258
Expenses								
Salaries								
Teachers	485,058	4,652,220	-	22,800	-	-	932,000	25,273
Principals and Vice Principals							18,600	60,400
Educational Assistants	540,820	164,118	-	-	-	221,590	-	-
Support Staff	76,353	-	-	-	-	-	-	-
Other Professionals	5,000	79,484	-	-	-	5,000	42,000	73,457
Substitutes	1,107,231	267,602	-	22,800	-	226,590	1,078,273	73,457
Employee Benefits	277,774	67,023	-	6,200	-	42,648	229,514	16,801
Services and Supplies	190,165	38,435	113,220	23,000	4,725	218,972	545,713	75,000
Utilities	1,575,170	373,060	113,220	52,000	4,725	488,210	1,928,500	90,258
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	776,756	-
Interfund Transfers								
Tangible Capital Assets Purchased	-	-	-	-	-	-	(776,756)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 40 (New Westminster)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	1,434,240
Add: Restricted Grants	11,731,886
Provincial Grants - Ministry of Education	935,000
Other	<u>12,666,886</u>
Less: Allocated to Revenue	12,752,014
Recovered	38,737
Deferred Revenue, end of year	<u>1,310,375</u>
Revenues	12,661,756
Provincial Grants - Ministry of Education	90,258
Other Revenue	<u>12,752,014</u>
Expenses	
Salaries	
Teachers	6,173,078
Principals and Vice Principals	49,273
Educational Assistants	199,959
Support Staff	1,053,657
Other Professionals	149,810
Substitutes	<u>132,484</u>
	7,758,261
Employee Benefits	735,050
Services and Supplies	3,186,133
Utilities	75,000
	<u>11,754,444</u>
Net Revenue (Expense) before Interfund Transfers	<u>997,570</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(997,570)
	<u>(997,570)</u>
Net Revenue (Expense)	<u>-</u>

School District No. 40 (New Westminster)

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

	2021 Amended Annual Budget			2021 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		28,666	28,666	
Investment Income		15,000	15,000	1,000
Amortization of Deferred Capital Revenue	2,585,551		2,585,551	2,300,000
Total Revenue	2,585,551	43,666	2,629,217	2,301,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,602,580		3,602,580	3,300,000
Transportation and Housing	19,262		19,262	30,000
Total Expense	3,621,842	-	3,621,842	3,330,000
Net Revenue (Expense)	(1,036,291)	43,666	(992,625)	(1,029,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,497,570		1,497,570	720,814
Local Capital			-	1,000,000
Total Net Transfers	1,497,570	-	1,497,570	1,720,814
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	203,366	(203,366)	-	
Total Other Adjustments to Fund Balances	203,366	(203,366)	-	
Budgeted Surplus (Deficit), for the year	664,645	(159,700)	504,945	691,814