

Amended Annual Budget

School District No. 40 (New Westminster)

June 30, 2022

School District No. 40 (New Westminster)

June 30, 2022

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	15

*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 2021/2022 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 Westminister) Amended Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$91,219,771 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 22nd DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 22nd DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2022;

(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 2021/2022, adopted by the Board the 22nd DAY OF FEBRUARY, 2022.



Secretary Treasurer

School District No. 40 (New Westminster)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,773,750	6,773,250
Adult	108,313	185,000
Other	-	-
Total Ministry Operating Grant Funded FTE's	6,882,063	6,958,250
Revenues	\$	\$
Provincial Grants		
Ministry of Education	78,356,259	77,172,166
Other	68,788	118,788
Tuition	2,170,840	1,856,840
Other Revenue	1,070,797	1,069,825
Rentals and Leases	279,667	219,667
Investment Income	210,000	240,000
Amortization of Deferred Capital Revenue	5,451,685	4,891,002
Total Revenue	87,608,036	85,568,288
Expenses		
Instruction	70,791,101	70,671,550
District Administration	3,855,185	3,359,068
Operations and Maintenance	14,081,941	12,652,519
Transportation and Housing	253,240	257,547
Total Expense	88,981,467	86,940,684
Net Revenue (Expense)	(1,373,431)	(1,372,396)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,682,653	2,181,391
Budgeted Surplus (Deficit), for the year	309,222	808,995
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	309,222	808,995
Budgeted Surplus (Deficit), for the year	309,222	808,995

School District No. 40 (New Westminster)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	72,205,210	72,362,902
Operating - Tangible Capital Assets Purchased	500,000	500,000
Special Purpose Funds - Total Expense	10,135,490	9,244,961
Special Purpose Funds - Tangible Capital Assets Purchased	218,304	220,814
Capital Fund - Total Expense	6,640,767	5,332,821
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,520,000	520,000
Total Budget Bylaw Amount	91,219,771	88,181,498

Approved by the Board



FEB 28, 2022

Signature of the Chairperson of the Board of Education

Date Signed



Feb 29, 2022

Signature of the Superintendent

Date Signed



FEB 24, 2022

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, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,373,431)	(1,372,396)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(718,304)	(720,814)
From Local Capital	(1,520,000)	(520,000)
From Deferred Capital Revenue	(18,408,096)	(22,891,971)
Total Acquisition of Tangible Capital Assets	(20,646,400)	(24,132,785)
Amortization of Tangible Capital Assets	6,640,767	5,332,821
Total Effect of change in Tangible Capital Assets	(14,005,633)	(18,799,964)
Acquisitions of Prepaid Expenses	160,000	160,000
Use of Prepaid Expenses	(160,000)	(160,000)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(15,379,064)	(20,172,360)

School District No. 40 (New Westminster)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,923,927	-	25,194,950	30,118,877
Changes for the year				
Net Revenue (Expense) for the year	(412,653)	218,304	(1,179,082)	(1,373,431)
Interfund Transfers				
Tangible Capital Assets Purchased	(500,000)	(218,304)	718,304	-
Local Capital	(770,000)		770,000	-
Net Changes for the year	(1,682,653)	-	309,222	(1,373,431)
Budgeted Accumulated Surplus (Deficit), end of year	3,241,274	-	25,504,172	28,745,446

School District No. 40 (New Westminster)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	68,856,226	68,656,391
Other	68,788	118,788
Tuition	2,170,840	1,856,840
Other Revenue	217,036	119,825
Rentals and Leases	279,667	219,667
Investment Income	200,000	230,000
Total Revenue	<u>71,792,557</u>	<u>71,201,511</u>
Expenses		
Instruction	60,785,179	61,441,647
District Administration	3,855,185	3,359,068
Operations and Maintenance	7,324,566	7,319,275
Transportation and Housing	240,280	242,912
Total Expense	<u>72,205,210</u>	<u>72,362,902</u>
Net Revenue (Expense)	<u>(412,653)</u>	<u>(1,161,391)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,682,653</u>	<u>2,181,391</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(500,000)	(500,000)
Local Capital	(770,000)	(520,000)
Total Net Transfers	<u>(1,270,000)</u>	<u>(1,020,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 40 (New Westminster)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	67,921,812	67,599,871
Other Ministry of Education Grants		
Pay Equity	521,853	521,853
Funding for Graduated Adults	287,058	419,860
Student Transportation Fund	6,073	6,073
Support Staff Benefits Grant	97,000	100,547
FSA Scorer Grant	8,187	8,187
Early Learning Framework and District Capacity Building	4,343	
Safe Schools Grant	9,900	
Total Provincial Grants - Ministry of Education	<u>68,856,226</u>	<u>68,656,391</u>
Provincial Grants - Other	<u>68,788</u>	<u>118,788</u>
Tuition		
Summer School Fees	940	940
Continuing Education	1,900	14,900
International and Out of Province Students	2,168,000	1,841,000
Total Tuition	<u>2,170,840</u>	<u>1,856,840</u>
Other Revenues		
Miscellaneous		
Cafeteria	150,000	100,000
Miscellaneous	67,036	19,825
Total Other Revenue	<u>217,036</u>	<u>119,825</u>
Rentals and Leases	<u>279,667</u>	<u>219,667</u>
Investment Income	<u>200,000</u>	<u>230,000</u>
Total Operating Revenue	<u><u>71,792,557</u></u>	<u><u>71,201,511</u></u>

School District No. 40 (New Westminster)
 Amended Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	31,824,826	32,477,079
Principals and Vice Principals	3,914,371	4,008,096
Educational Assistants	6,590,181	6,518,302
Support Staff	5,704,542	5,664,963
Other Professionals	2,999,718	2,938,536
Substitutes	2,014,853	1,558,298
Total Salaries	53,048,491	53,165,274
Employee Benefits	12,654,157	12,799,687
Total Salaries and Benefits	65,702,648	65,964,961
Services and Supplies		
Services	1,887,991	1,970,663
Student Transportation	63,180	63,280
Professional Development and Travel	437,015	507,365
Rentals and Leases	231,000	239,000
Dues and Fees	104,700	112,200
Insurance	118,526	123,726
Interest	-	-
Supplies	2,533,088	2,100,601
Utilities	1,127,062	1,281,106
Total Services and Supplies	6,502,562	6,397,941
Total Operating Expense	72,205,210	72,362,902

School District No. 40 (New Westminster)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	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	26,305,121	1,121,882	-	197,685	-	1,207,796	28,832,484
1.03 Career Programs	346,743	-	-	146,674	-	-	493,417
1.07 Library Services	351,347	-	-	42,544	-	5,032	398,923
1.08 Counselling	596,562	-	-	-	42,285	-	638,847
1.10 Special Education	2,445,395	-	6,590,181	49,294	155,957	610,800	9,851,627
1.30 English Language Learning	1,022,322	-	-	-	-	5,000	1,027,322
1.31 Indigenous Education	48,706	93,357	-	231,506	-	-	373,569
1.41 School Administration	-	2,672,904	-	1,167,256	72,649	75,046	3,987,855
1.60 Summer School	130,317	13,114	-	-	-	-	143,431
1.61 Continuing Education	158,113	13,114	-	61,133	-	-	232,360
1.62 International and Out of Province Students	417,200	-	-	54,018	381,171	-	852,389
1.64 Other	-	-	-	-	-	-	-
Total Function 1	31,821,826	3,914,371	6,590,181	1,950,110	652,062	1,903,674	46,832,224
4 District Administration							
4.11 Educational Administration	-	-	-	148,752	644,589	-	793,341
4.40 School District Governance	-	-	-	-	248,430	-	248,430
4.41 Business Administration	3,000	-	-	438,610	1,090,621	18,020	1,550,251
Total Function 4	3,000	-	-	587,362	1,983,640	18,020	2,592,022
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	61,499	349,559	-	411,058
5.50 Maintenance Operations	-	-	-	2,697,925	14,457	86,700	2,799,082
5.52 Maintenance of Grounds	-	-	-	253,093	-	-	253,093
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,012,517	364,016	86,700	3,463,233
7 Transportation and Housing							
7.70 Student Transportation	-	-	-	154,553	-	6,459	161,012
Total Function 7	-	-	-	154,553	-	6,459	161,012
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	31,824,826	3,914,371	6,590,181	5,704,542	2,999,718	2,014,853	53,048,491

School District No. 40 (New Westminster)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	28,832,484	6,685,352	35,517,836	2,027,940	37,545,776	38,089,682
1.03 Career Programs	493,417	111,902	605,319	25,691	631,010	624,384
1.07 Library Services	398,923	95,496	494,419	44,383	538,802	428,980
1.08 Counselling	638,847	141,308	780,155	7,500	787,655	849,423
1.10 Special Education	9,851,627	2,719,624	12,571,251	149,196	12,720,447	12,531,016
1.30 English Language Learning	1,027,322	220,242	1,247,564	3,136	1,250,700	1,228,142
1.31 Indigenous Education	373,569	92,767	466,336	116,049	582,385	474,100
1.41 School Administration	3,987,855	900,964	4,888,819	47,192	4,936,011	5,571,310
1.60 Summer School	143,431	26,820	170,251	681	170,932	140,530
1.61 Continuing Education	232,360	66,490	298,850	20,216	319,066	234,132
1.62 International and Out of Province Students	852,389	193,706	1,046,095	251,750	1,297,845	1,265,398
1.64 Other	-	-	-	4,550	4,550	4,550
Total Function 1	46,832,224	11,254,671	58,086,895	2,698,284	60,785,179	61,441,647
4 District Administration						
4.11 Educational Administration	793,341	152,604	945,945	194,729	1,140,674	874,195
4.40 School District Governance	248,430	26,666	275,096	75,200	350,296	360,984
4.41 Business Administration	1,550,251	289,147	1,839,398	524,817	2,364,215	2,123,889
Total Function 4	2,592,022	468,417	3,060,439	794,746	3,855,185	3,359,068
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	411,058	79,346	490,404	113,226	603,630	590,939
5.50 Maintenance Operations	2,799,082	751,414	3,550,496	1,393,064	4,943,560	4,821,607
5.52 Maintenance of Grounds	253,093	77,721	330,814	46,000	376,814	357,623
5.56 Utilities	-	-	-	1,400,562	1,400,562	1,549,106
Total Function 5	3,463,233	908,481	4,371,714	2,952,852	7,324,566	7,319,275
7 Transportation and Housing						
7.70 Student Transportation	161,012	22,588	183,600	56,680	240,280	242,912
Total Function 7	161,012	22,588	183,600	56,680	240,280	242,912
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	53,048,491	12,654,157	65,702,648	6,502,562	72,205,210	72,362,902

School District No. 40 (New Westminster)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	9,500,033	8,515,775
Other Revenue	853,761	950,000
Total Revenue	<u>10,353,794</u>	<u>9,465,775</u>
Expenses		
Instruction	10,005,922	9,229,903
Operations and Maintenance	129,568	15,058
Total Expense	<u>10,135,490</u>	<u>9,244,961</u>
Net Revenue (Expense)	<u>218,304</u>	<u>220,814</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(218,304)	(220,814)
Total Net Transfers	<u>(218,304)</u>	<u>(220,814)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 40 (New Westminster)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	16,323	456,616	798,235	-	15,945	1,574
Add: Restricted Grants									
Provincial Grants - Ministry of Education	235,872	235,363	-	-	-	-	96,000	19,600	141,940
Other	-	-	-	-	150,000	550,000	-	-	-
	235,872	235,363	-	-	150,000	550,000	96,000	19,600	141,940
Less: Allocated to Revenue	235,872	235,363	-	16,323	100,000	600,000	96,000	35,545	143,514
Deferred Revenue, end of year	-	-	-	-	506,616	748,235	-	-	-
Revenues									
Provincial Grants - Ministry of Education	235,872	235,363	-	16,323	-	-	96,000	35,545	143,514
Other Revenue	-	-	-	-	100,000	600,000	-	-	-
	235,872	235,363	-	16,323	100,000	600,000	96,000	35,545	143,514
Expenses									
Salaries									
Teachers									81,000
Principals and Vice Principals									
Support Staff		187,533					66,729	5,000	
Other Professionals									
Substitutes							1,000		
	-	187,533	-	-	-	-	67,729	5,000	81,000
Employee Benefits		47,830					24,803	1,000	24,000
Services and Supplies	17,568			16,323	100,000	600,000	3,468	29,545	38,514
	17,568	235,363	-	16,323	100,000	600,000	96,000	35,545	143,514
Net Revenue (Expense) before Interfund Transfers	218,304	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(218,304)								
	(218,304)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 40 (New Westminster)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

Schedule 3A

	Community	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class Fund	Seamless Day Kindergarten	Apprentice Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	4,783	-	-	-	6,608
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,580,583	373,060	5,960,420	369,360	122,845	276,365	-	50,000	-
Other	-	-	-	-	-	-	-	23,573	48,580
	1,580,583	373,060	5,960,420	369,360	122,845	276,365	-	73,573	48,580
Less: Allocated to Revenue	1,580,583	373,060	5,960,420	369,360	127,628	276,365	-	73,573	55,188
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	1,580,583	373,060	5,960,420	369,360	127,628	276,365	-	50,000	-
Other Revenue	-	-	-	-	-	-	-	23,573	55,188
	1,580,583	373,060	5,960,420	369,360	127,628	276,365	-	73,573	55,188
Expenses									
Salaries									
Teachers	522,333	-	4,900,989	-	50,568	-	-	-	45,472
Principals and Vice Principals	-	24,000	-	-	-	-	-	11,000	-
Support Staff	556,689	143,118	-	-	34,708	61,000	-	50,573	-
Other Professionals	80,055	-	-	-	-	-	-	-	-
Substitutes	2,200	103,518	-	-	-	5,000	-	1,000	-
	1,161,277	270,636	4,900,989	-	85,276	66,000	-	62,573	45,472
Employee Benefits	303,491	63,924	1,059,431	-	21,859	16,000	-	10,000	9,716
Services and Supplies	115,815	38,500	-	369,360	20,493	194,365	-	1,000	-
	1,580,583	373,060	5,960,420	369,360	127,628	276,365	-	73,573	55,188
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 40 (New Westminster)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	United Way	TOTAL
	\$	\$
Deferred Revenue, beginning of year	-	1,300,084
Add: Restricted Grants		
Provincial Grants - Ministry of Education		9,461,408
Other	75,000	847,153
	75,000	10,308,561
Less: Allocated to Revenue	75,000	10,353,794
Deferred Revenue, end of year	-	1,254,851
Revenues		
Provincial Grants - Ministry of Education		9,500,033
Other Revenue	75,000	853,761
	75,000	10,353,794
Expenses		
Salaries		
Teachers		5,600,362
Principals and Vice Principals		35,000
Support Staff		1,105,350
Other Professionals	60,000	140,055
Substitutes		112,718
	60,000	6,993,485
Employee Benefits	15,000	1,597,054
Services and Supplies		1,544,951
	75,000	10,135,490
Net Revenue (Expense) before Interfund Transfers	-	218,304
Interfund Transfers		
Tangible Capital Assets Purchased		(218,304)
	-	(218,304)
Net Revenue (Expense)	-	-

School District No. 40 (New Westminster)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		10,000	10,000	10,000
Amortization of Deferred Capital Revenue	5,451,685		5,451,685	4,891,002
Total Revenue	5,451,685	10,000	5,461,685	4,901,002
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,627,807		6,627,807	5,318,186
Transportation and Housing	12,960		12,960	14,635
Total Expense	6,640,767	-	6,640,767	5,332,821
Net Revenue (Expense)	(1,189,082)	10,000	(1,179,082)	(431,819)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	718,304		718,304	720,814
Local Capital		770,000	770,000	520,000
Total Net Transfers	718,304	770,000	1,488,304	1,240,814
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,520,000	(1,520,000)	-	
Total Other Adjustments to Fund Balances	1,520,000	(1,520,000)	-	
Budgeted Surplus (Deficit), for the year	1,049,222	(740,000)	309,222	808,995