

Amended Annual Budget

School District No. 41 (Burnaby)

June 30, 2017

School District No. 41 (Burnaby)

June 30, 2017

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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. 41 (BURNABY) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2016/2017 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. 41 (Burnaby) Amended Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$271,655,910 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2017;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2017;

(Corporate Seal)

"original signed"

Chairperson of the Board

"original signed"

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 41 (Burnaby) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 27th DAY OF FEBRUARY, 2017.

"original signed"

Secretary Treasurer

School District No. 41 (Burnaby)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	23,446,000	23,269,094
Adult	71,000	69,750
Other	868,500	903,125
Total Ministry Operating Grant Funded FTE's	24,385,500	24,241,969
Revenues	\$	\$
Provincial Grants		
Ministry of Education	221,001,915	217,953,401
Other	374,200	340,209
Federal Grants	3,093,812	2,873,467
Tuition	23,813,375	20,408,896
Other Revenue	8,877,455	9,197,836
Rentals and Leases	1,340,000	1,289,000
Investment Income	857,000	910,000
Amortization of Deferred Capital Revenue	7,420,000	7,400,000
Total Revenue	266,777,757	260,372,809
Expenses		
Instruction	226,581,921	221,854,691
District Administration	5,993,838	5,846,440
Operations and Maintenance	35,927,557	34,680,185
Transportation and Housing	1,600,594	1,311,461
Total Expense	270,103,910	263,692,777
Net Revenue (Expense)	(3,326,153)	(3,319,968)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,121,153	2,673,968
Budgeted Surplus (Deficit), for the year	(205,000)	(646,000)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(205,000)	(646,000)
Budgeted Surplus (Deficit), for the year	(205,000)	(646,000)

School District No. 41 (Burnaby)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	231,282,522	225,689,494
Special Purpose Funds - Total Expense	29,451,388	28,903,283
Special Purpose Funds - Tangible Capital Assets Purchased	160,000	160,000
Capital Fund - Total Expense	9,370,000	9,100,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,392,000	742,000
Total Budget Bylaw Amount	271,655,910	264,594,777

Approved by the Board

"original signed"	27-Feb-17
Signature of the Chairperson of the Board of Education	Date Signed
"original signed"	27-Feb-17
Signature of the Superintendent	Date Signed
"original signed"	27-Feb-17
Signature of the Secretary Treasurer	Date Signed

School District No. 41 (Burnaby)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,326,153)	(3,319,968)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(160,000)	(160,000)
From Local Capital	(1,392,000)	(742,000)
From Deferred Capital Revenue	(20,000,000)	(5,000,000)
Total Acquisition of Tangible Capital Assets	(21,552,000)	(5,902,000)
Amortization of Tangible Capital Assets	9,370,000	9,100,000
Total Effect of change in Tangible Capital Assets	(12,182,000)	3,198,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(15,508,153)	(121,968)

School District No. 41 (Burnaby)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	9,066,403		71,729,253	80,795,656
Changes for the year				
Net Revenue (Expense) for the year	(1,729,153)	160,000	(1,757,000)	(3,326,153)
Interfund Transfers				
Tangible Capital Assets Purchased		(160,000)	160,000	-
Local Capital	(1,392,000)		1,392,000	-
Net Changes for the year	(3,121,153)	-	(205,000)	(3,326,153)
Budgeted Accumulated Surplus (Deficit), end of year	5,945,250	-	71,524,253	77,469,503

School District No. 41 (Burnaby)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	203,188,289	200,668,925
Other	154,700	188,000
Tuition	23,813,375	20,408,896
Other Revenue	360,005	454,705
Rentals and Leases	1,237,000	1,187,000
Investment Income	800,000	850,000
Total Revenue	229,553,369	223,757,526
Expenses		
Instruction	199,358,269	195,118,564
District Administration	5,577,981	5,457,048
Operations and Maintenance	25,483,262	24,339,299
Transportation and Housing	863,010	774,583
Total Expense	231,282,522	225,689,494
Net Revenue (Expense)	(1,729,153)	(1,931,968)
Budgeted Prior Year Surplus Appropriation	3,121,153	2,673,968
Net Transfers (to) from other funds		
Local Capital	(1,392,000)	(742,000)
Total Net Transfers	(1,392,000)	(742,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 41 (Burnaby)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	199,734,193	197,924,666
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
Funding for Graduated Adults	680,185	776,050
Transportation Supplemental	24,841	
Economic Stability Dividend	122,000	156,000
Return of Administrative Savings	1,027,783	
Teacher Benefit Levelling	-	163,876
Other Misc and One-Time Grants	157,292	206,338
Total Provincial Grants - Ministry of Education	203,188,289	200,668,925
Provincial Grants - Other	154,700	188,000
Tuition		
Summer School Fees	385,310	348,478
Continuing Education	1,362,000	1,383,200
International and Out of Province Students	22,066,065	18,677,218
Total Tuition	23,813,375	20,408,896
Other Revenues		
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
Other Program Fees	60,800	83,000
Sundry	94,205	166,705
Total Other Revenue	360,005	454,705
Rentals and Leases	1,237,000	1,187,000
Investment Income	800,000	850,000
Total Operating Revenue	229,553,369	223,757,526

School District No. 41 (Burnaby)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	114,406,561	111,962,940
Principals and Vice Principals	9,014,885	8,479,188
Educational Assistants	15,557,085	14,851,375
Support Staff	19,379,560	18,813,741
Other Professionals	4,005,845	3,710,357
Substitutes	6,022,117	6,193,107
Total Salaries	168,386,053	164,010,708
Employee Benefits	38,450,787	39,276,654
Total Salaries and Benefits	206,836,840	203,287,362
Services and Supplies		
Services	10,163,898	9,484,785
Student Transportation	718,701	631,235
Professional Development and Travel	920,282	903,757
Rentals and Leases	172,288	172,288
Dues and Fees	77,960	76,500
Insurance	491,762	457,610
Supplies	8,697,181	7,690,547
Utilities	3,203,610	2,985,410
Total Services and Supplies	24,445,682	22,402,132
Total Operating Expense	231,282,522	225,689,494

School District No. 41 (Burnaby)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

	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	82,518,968	264,393	680,573	878,712	190,171	3,606,387	88,139,204
1.03 Career Programs	860,076			143,515		127,666	1,131,257
1.07 Library Services	2,775,704	18,046	281,270	107,055		113,486	3,295,561
1.08 Counselling	3,441,090						3,441,090
1.10 Special Education	9,669,612	429,823	14,025,369			1,394,404	25,519,208
1.30 English Language Learning	5,929,038	155,122				241,390	6,325,550
1.31 Aboriginal Education	742,794	129,335	176,283			30,370	1,078,782
1.41 School Administration	562,959	7,291,189		4,116,781		152,000	12,122,929
1.60 Summer School	1,000,666	164,065	115,000	25,722		62,152	1,367,605
1.61 Continuing Education	1,089,450	110,544		264,345	225,344	64,800	1,754,483
1.62 International and Out of Province Students	5,816,204	57,099	278,590	189,640	377,642	46,450	6,765,625
Total Function 1	114,406,561	8,619,616	15,557,085	5,725,770	793,157	5,839,105	150,941,294
4 District Administration							
4.11 Educational Administration		395,269		176,987	1,098,602		1,670,858
4.40 School District Governance				54,476	266,942		321,418
4.41 Business Administration				857,393	1,052,324		1,909,717
Total Function 4	-	395,269	-	1,088,856	2,417,868	-	3,901,993
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				289,999	782,614	13,938	1,086,551
5.50 Maintenance Operations				11,238,730		169,074	11,407,804
5.52 Maintenance of Grounds				803,965			803,965
5.56 Utilities							-
Total Function 5	-	-	-	12,332,694	782,614	183,012	13,298,320
7 Transportation and Housing							
7.70 Student Transportation				232,240	12,206		244,446
Total Function 7	-	-	-	232,240	12,206	-	244,446
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	114,406,561	9,014,885	15,557,085	19,379,560	4,005,845	6,022,117	168,386,053

School District No. 41 (Burnaby)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	88,139,204	19,997,894	108,137,098	8,431,899	116,568,997	114,349,111
1.03 Career Programs	1,131,257	260,615	1,391,872	49,551	1,441,423	1,548,345
1.07 Library Services	3,295,561	759,635	4,055,196	395,754	4,450,950	4,435,528
1.08 Counselling	3,441,090	781,870	4,222,960		4,222,960	4,245,580
1.10 Special Education	25,519,208	6,161,584	31,680,792	454,905	32,135,697	31,106,871
1.30 English Language Learning	6,325,550	1,411,075	7,736,625	40,202	7,776,827	7,917,249
1.31 Aboriginal Education	1,078,782	247,360	1,326,142	67,862	1,394,004	1,405,711
1.41 School Administration	12,122,929	2,680,677	14,803,606	25,000	14,828,606	14,352,881
1.60 Summer School	1,367,605	302,438	1,670,043	161,500	1,831,543	1,955,111
1.61 Continuing Education	1,754,483	291,944	2,046,427	(64,510)	1,981,917	2,030,387
1.62 International and Out of Province Students	6,765,625	1,459,198	8,224,823	4,500,522	12,725,345	11,771,790
Total Function 1	150,941,294	34,354,290	185,295,584	14,062,685	199,358,269	195,118,564
4 District Administration						
4.11 Educational Administration	1,670,858	331,108	2,001,966	105,804	2,107,770	1,965,647
4.40 School District Governance	321,418	38,196	359,614	192,619	552,233	537,145
4.41 Business Administration	1,909,717	423,565	2,333,282	584,696	2,917,978	2,954,256
Total Function 4	3,901,993	792,869	4,694,862	883,119	5,577,981	5,457,048
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,086,551	223,400	1,309,951	530,536	1,840,487	1,729,770
5.50 Maintenance Operations	11,407,804	2,872,334	14,280,138	4,423,633	18,703,771	17,908,207
5.52 Maintenance of Grounds	803,965	190,487	994,452	740,942	1,735,394	1,715,912
5.56 Utilities	-	-	-	3,203,610	3,203,610	2,985,410
Total Function 5	13,298,320	3,286,221	16,584,541	8,898,721	25,483,262	24,339,299
7 Transportation and Housing						
7.70 Student Transportation	244,446	17,407	261,853	601,157	863,010	774,583
Total Function 7	244,446	17,407	261,853	601,157	863,010	774,583
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	168,386,053	38,450,787	206,836,840	24,445,682	231,282,522	225,689,494

School District No. 41 (Burnaby)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2017

	<u>2017 Amended Annual Budget</u>	<u>2016 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	17,813,626	17,284,476
Other	219,500	152,209
Federal Grants	3,093,812	2,873,467
Other Revenue	8,477,450	8,743,131
Investment Income	7,000	10,000
Total Revenue	<u>29,611,388</u>	<u>29,063,283</u>
Expenses		
Instruction	27,223,652	26,736,127
District Administration	415,857	389,392
Operations and Maintenance	1,074,295	1,240,886
Transportation and Housing	737,584	536,878
Total Expense	<u>29,451,388</u>	<u>28,903,283</u>
Net Revenue (Expense)	<u>160,000</u>	<u>160,000</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(160,000)	(160,000)
Total Net Transfers	<u>(160,000)</u>	<u>(160,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	12,120	240,597	43,034	463,644	148,977	5,324,127	376	26,695	78,637
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,010,175	4,111,960					384,000	100,450	272,270
Provincial Grants - Other									
Federal Grants									
Other				45,000		6,750,000			
Investment Income	2,000			7,000					
	1,012,175	4,111,960	-	52,000	-	6,750,000	384,000	100,450	272,270
Less: Allocated to Revenue Recovered	1,024,295	4,352,557	20,000	50,000	-	6,500,000	384,376	127,145	350,907
Deferred Revenue, end of year	-	-	23,034	465,644	148,977	5,574,127	-	-	-
Revenues									
Provincial Grants - Ministry of Education	1,022,295	4,352,557	20,000				384,376	127,145	350,907
Provincial Grants - Other									
Federal Grants									
Other Revenue				45,000		6,500,000			
Investment Income	2,000			5,000					
	1,024,295	4,352,557	20,000	50,000	-	6,500,000	384,376	127,145	350,907
Expenses									
Salaries									
Teachers		2,769,755							55,350
Principals and Vice Principals									
Educational Assistants		743,322					277,200	22,740	
Support Staff									
Other Professionals									
Substitutes		36,783						25,200	16,000
	-	3,549,860	-	-	-	-	277,200	47,940	71,350
Employee Benefits		802,697					84,450	6,875	13,560
Services and Supplies	1,024,295		20,000	50,000		6,500,000	22,726	72,330	265,997
	1,024,295	4,352,557	20,000	50,000	-	6,500,000	384,376	127,145	350,907
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	CommunityLINK	Rural Education Enhancement Fund	Coding and Curriculum Implementation	BC Provincial School for the Deaf	PRP Fraser Park Maples	Youth At Risk	CYF Contracts	Settlement Services	Community Services
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	357,068	-	-	261,827	186,514	46,125	397,287	617,829	298,376
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,299,421		163,461	6,363,891	2,369,107				
Provincial Grants - Other						52,360			
Federal Grants									
Other	1,264,923					60,364	20,000		
Investment Income									
	<u>3,564,344</u>	-	163,461	6,363,891	2,369,107	112,724	20,000	-	-
Less: Allocated to Revenue Recovered	3,921,412	-	163,461	6,625,718	2,415,386	158,849	193,970	-	25,000
					140,235				
Deferred Revenue, end of year	<u>-</u>	-	-	-	-	-	223,317	617,829	273,376
Revenues									
Provincial Grants - Ministry of Education	2,299,421		163,461	6,625,718	2,415,386	52,360			
Provincial Grants - Other							160,000		
Federal Grants									
Other Revenue	1,621,991					106,489	33,970		25,000
Investment Income									
	<u>3,921,412</u>	-	163,461	6,625,718	2,415,386	158,849	193,970	-	25,000
Expenses									
Salaries									
Teachers	795,225			1,858,600	1,597,942		19,175		
Principals and Vice Principals				322,451					
Educational Assistants	620,100			1,607,573	69,424	101,250			
Support Staff	557,550			82,249	30,811				
Other Professionals	184,567			75,250					
Substitutes	30,100		50,000	48,500	30,128				
	<u>2,187,542</u>	-	50,000	3,994,623	1,728,305	101,250	19,175	-	-
Employee Benefits	521,760		10,000	1,154,908	434,134	23,950	7,345		
Services and Supplies	1,212,110		103,461	1,476,187	252,947	33,649	7,450		25,000
	<u>3,921,412</u>	-	163,461	6,625,718	2,415,386	158,849	33,970	-	25,000
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	-	-	-	-	-	160,000	-	-
Interfund Transfers									
Tangible Capital Assets Purchased							(160,000)		
	<u>-</u>	-	-	-	-	-	(160,000)	-	-
Net Revenue (Expense)	<u>-</u>	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Youth Transitions	Environmental Sustainability	CIC LINC	CIC SWIS	Energy / Green Projects	District Food Services	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	16,740	36,124	55,789	4,958	480,955	183,985	9,281,784
Add: Restricted Grants							
Provincial Grants - Ministry of Education							17,074,735
Provincial Grants - Other	52,800						105,160
Federal Grants			2,066,719	966,346			3,033,065
Other		22,000			25,000	50,000	8,237,287
Investment Income							9,000
	52,800	22,000	2,066,719	966,346	25,000	50,000	28,459,247
Less: Allocated to Revenue	59,500	20,000	2,122,508	971,304	50,000	75,000	29,611,388
Recovered							140,235
Deferred Revenue, end of year	10,040	38,124	-	-	455,955	158,985	7,989,408
Revenues							
Provincial Grants - Ministry of Education							17,813,626
Provincial Grants - Other	59,500						219,500
Federal Grants			2,122,508	971,304			3,093,812
Other Revenue		20,000			50,000	75,000	8,477,450
Investment Income							7,000
	59,500	20,000	2,122,508	971,304	50,000	75,000	29,611,388
Expenses							
Salaries							
Teachers	45,000		958,250				8,099,297
Principals and Vice Principals							322,451
Educational Assistants				44,583			3,486,192
Support Staff			81,403	529,526			1,281,539
Other Professionals			106,859	55,024			421,700
Substitutes	2,500		47,678				286,889
	47,500	-	1,194,190	629,133	-	-	13,898,068
Employee Benefits	12,000		202,871	187,743			3,462,293
Services and Supplies		20,000	725,447	154,428	50,000	75,000	12,091,027
	59,500	20,000	2,122,508	971,304	50,000	75,000	29,451,388
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	160,000
Interfund Transfers							
Tangible Capital Assets Purchased							(160,000)
	-	-	-	-	-	-	(160,000)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		40,000	40,000	
Rentals and Leases		103,000	103,000	102,000
Investment Income		50,000	50,000	50,000
Amortization of Deferred Capital Revenue	7,420,000		7,420,000	7,400,000
Total Revenue	7,420,000	193,000	7,613,000	7,552,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,370,000		9,370,000	9,100,000
Total Expense	9,370,000	-	9,370,000	9,100,000
Net Revenue (Expense)	(1,950,000)	193,000	(1,757,000)	(1,548,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	160,000		160,000	160,000
Local Capital		1,392,000	1,392,000	742,000
Total Net Transfers	160,000	1,392,000	1,552,000	902,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,392,000	(1,392,000)	-	
Total Other Adjustments to Fund Balances	1,392,000	(1,392,000)	-	
Budgeted Surplus (Deficit), for the year	(398,000)	193,000	(205,000)	(646,000)