

Annual Budget

School District No. 41 (Burnaby)

June 30, 2016

School District No. 41 (Burnaby)

June 30, 2016

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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. 41 (Burnaby) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2015/2016 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. The Board has complied with the provisions of the *Act* respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as Board of Education of School District No. 41 (Burnaby) Annual Budget Bylaw for fiscal year 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$259,560,578 for the 2015/2016 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, Statement 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2015/2016.

Read a first time the 28th day of April, 2015.

Read a second time the 28th day of April, 2015.

Read a third time, passed and adopted the 28th day of April, 2015.

Original Signed

Chairperson of the Board

Original Signed

Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of the Board of Education of School District No. 41 (Burnaby) Annual Budget Bylaw 2015/2016, adopted by the Board the 28nd day of April, 2015.

Original signed

Secretary-Treasurer

School District No. 41 (Burnaby)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	23,097,000	23,211,000
Adult	86,000	99,875
Total Ministry Operating Grant Funded FTE's	23,183,000	23,310,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	214,539,742	206,389,575
Other	456,876	403,823
Federal Grants	2,962,835	3,122,899
Tuition	17,341,328	16,517,850
Other Revenue	8,888,340	9,811,084
Rentals and Leases	1,211,000	1,094,000
Investment Income	934,000	940,000
Amortization of Deferred Capital Revenue	7,400,000	7,400,000
Total Revenue	253,734,121	245,679,231
Expenses		
Instruction	218,120,886	210,716,199
District Administration	5,918,078	6,086,358
Operations and Maintenance	33,510,465	33,617,183
Transportation and Housing	1,269,149	1,294,922
Total Expense	258,818,578	251,714,662
Net Revenue (Expense)	(5,084,457)	(6,035,431)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,391,457	5,597,431
Budgeted Surplus (Deficit), for the year	(693,000)	(438,000)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(693,000)	(438,000)
Budgeted Surplus (Deficit), for the year	(693,000)	(438,000)

School District No. 41 (Burnaby)

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	222,020,831	214,040,197
Operating - Tangible Capital Assets Purchased		
Operating - Reduction of Unfunded Employee Future Benefits		
Special Purpose Funds - Total Expense	27,797,747	28,774,465
Special Purpose Funds - Tangible Capital Assets Purchased		158,000
Capital Fund - Total Expense	9,000,000	8,900,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	742,000	742,000
Budgeted Retirement of Prior Year Deficits		
Total Budget Bylaw Amount	259,560,578	252,614,662

Approved by the Board

Original signed

April 28, 2015

Signature of the Chairperson of the Board of Education

Date Signed

Original signed

April 28, 2015

Signature of the Superintendent

Date Signed

Original signed

April 28, 2015

Signature of the Secretary Treasurer

Date Signed

School District No. 41 (Burnaby)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(5,084,457)</u>	<u>(6,035,431)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(158,000)
From Local Capital	(742,000)	(742,000)
From Deferred Capital Revenue	(5,000,000)	(4,000,000)
Total Acquisition of Tangible Capital Assets	<u>(5,742,000)</u>	<u>(4,900,000)</u>
Amortization of Tangible Capital Assets	<u>9,000,000</u>	<u>8,900,000</u>
Total Effect of change in Tangible Capital Assets	<u>3,258,000</u>	<u>4,000,000</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(1,826,457)</u>	<u>(2,035,431)</u>

School District No. 41 (Burnaby)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	198,226,485	189,978,355
Other	351,876	351,876
Federal Grants	14,980	14,980
Tuition	17,341,328	16,517,850
Other Revenue	479,705	479,705
Rentals and Leases	1,107,000	992,000
Investment Income	850,000	850,000
Total Revenue	218,371,374	209,184,766
Expenses		
Instruction	192,344,668	184,125,748
District Administration	5,532,443	5,700,723
Operations and Maintenance	23,375,291	23,419,524
Transportation and Housing	768,429	794,202
Total Expense	222,020,831	214,040,197
Net Revenue (Expense)	(3,649,457)	(4,855,431)
Budgeted Prior Year Surplus Appropriation	4,391,457	5,597,431
Net Transfers (to) from other funds		
Local Capital	(742,000)	(742,000)
Total Net Transfers	(742,000)	(742,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 41 (Burnaby)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	195,545,022	190,400,461
Strike Savings Recovery		(7,582,770)
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
Labour Settlement Funding		4,350,731
Education Guarantee	1,045,480	1,173,950
Other Misc and One-Time Grants	193,988	193,988
Total Provincial Grants - Ministry of Education	198,226,485	189,978,355
Provincial Grants - Other	351,876	351,876
Federal Grants	14,980	14,980
Tuition		
Summer School Fees	348,478	-
Continuing Education	1,312,400	1,262,400
Offshore Tuition Fees	15,680,450	15,255,450
Total Tuition	17,341,328	16,517,850
Other Revenues		
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
Other Program Fees	83,000	83,000
Sundry	191,705	191,705
Total Other Revenue	479,705	479,705
Rentals and Leases	1,107,000	992,000
Investment Income	850,000	850,000
Total Operating Revenue	218,371,374	209,184,766

School District No. 41 (Burnaby)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Salaries		
Teachers	110,204,412	102,491,148
Principals and Vice Principals	8,448,172	8,461,157
Educational Assistants	14,876,245	14,255,872
Support Staff	18,639,731	18,570,309
Other Professionals	3,717,692	3,836,230
Substitutes	6,346,010	6,225,947
Total Salaries	162,232,262	153,840,663
Employee Benefits	39,028,611	37,807,651
Total Salaries and Benefits	201,260,873	191,648,314
Services and Supplies		
Services	7,994,653	8,589,471
Student Transportation	631,235	672,779
Professional Development and Travel	906,472	901,472
Rentals and Leases	186,288	284,288
Dues and Fees	75,500	75,500
Insurance	479,190	473,716
Supplies	7,201,210	8,168,351
Utilities	3,285,410	3,226,306
Total Services and Supplies	20,759,958	22,391,883
Total Operating Expense	222,020,831	214,040,197

School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	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	80,016,619	147,124	684,446	864,491	184,204	4,146,522	86,043,406
1.03 Career Programs	941,664	36,002		133,822		132,242	1,243,730
1.07 Library Services	2,753,776	16,194	272,674	104,284		116,214	3,263,142
1.08 Counselling	3,394,338						3,394,338
1.10 Special Education	9,343,500	398,310	13,572,387			1,389,631	24,703,828
1.30 English Language Learning	5,572,664	59,377				245,725	5,877,766
1.31 Aboriginal Education	752,401	141,597	173,357			31,752	1,099,107
1.41 School Administration	577,875	6,866,113		4,204,399		26,387	11,674,774
1.60 Summer School	1,210,057	152,608		25,446		4,327	1,392,438
1.61 Continuing Education	1,221,976	233,139		279,982	158,245	96,224	1,989,566
1.62 Off Shore Students	4,419,542	37,691	173,381	154,791	267,935	17,848	5,071,188
Total Function 1	110,204,412	8,088,155	14,876,245	5,767,215	610,384	6,206,872	145,753,283
4 District Administration							
4.11 Educational Administration		360,017		174,138	893,580		1,427,735
4.40 School District Governance				53,583	245,047		298,630
4.41 Business Administration				818,990	1,255,089		2,074,079
Total Function 4	-	360,017	-	1,046,711	2,393,716	-	3,800,444
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				234,124	701,174	14,588	949,886
5.50 Maintenance Operations				10,617,081		124,550	10,741,631
5.52 Maintenance of Grounds				734,882			734,882
5.56 Utilities							-
Total Function 5	-	-	-	11,586,087	701,174	139,138	12,426,399
7 Transportation and Housing							
7.70 Student Transportation				239,718	12,418		252,136
Total Function 7	-	-	-	239,718	12,418	-	252,136
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	110,204,412	8,448,172	14,876,245	18,639,731	3,717,692	6,346,010	162,232,262

School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	86,043,406	20,602,524	106,645,930	6,685,571	113,331,501	108,475,516
1.03 Career Programs	1,243,730	301,052	1,544,782	49,285	1,594,067	1,519,901
1.07 Library Services	3,263,142	799,240	4,062,382	465,114	4,527,496	4,444,633
1.08 Counselling	3,394,338	830,223	4,224,561	-	4,224,561	3,942,171
1.10 Special Education	24,703,828	6,053,052	30,756,880	427,597	31,184,477	29,761,022
1.30 English Language Learning	5,877,766	1,421,139	7,298,905	39,986	7,338,891	7,387,740
1.31 Aboriginal Education	1,099,107	265,765	1,364,872	67,498	1,432,370	1,370,500
1.41 School Administration	11,674,774	2,780,381	14,455,155	24,866	14,480,021	14,414,622
1.60 Summer School	1,392,438	396,397	1,788,835	83,347	1,872,182	146,108
1.61 Continuing Education	1,989,566	462,928	2,452,494	152,075	2,604,569	2,845,145
1.62 Off Shore Students	5,071,188	1,228,242	6,299,430	3,455,103	9,754,533	9,818,390
Total Function 1	145,753,283	35,140,943	180,894,226	11,450,442	192,344,668	184,125,748
4 District Administration						
4.11 Educational Administration	1,427,735	324,085	1,751,820	105,236	1,857,056	1,976,534
4.40 School District Governance	298,630	36,120	334,750	190,133	524,883	536,388
4.41 Business Administration	2,074,079	466,068	2,540,147	610,357	3,150,504	3,187,801
Total Function 4	3,800,444	826,273	4,626,717	905,726	5,532,443	5,700,723
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	949,886	206,038	1,155,924	534,006	1,689,930	1,704,299
5.50 Maintenance Operations	10,741,631	2,650,150	13,391,781	3,353,718	16,745,499	16,826,017
5.52 Maintenance of Grounds	734,882	182,605	917,487	736,965	1,654,452	1,662,902
5.56 Utilities	-	-	-	3,285,410	3,285,410	3,226,306
Total Function 5	12,426,399	3,038,793	15,465,192	7,910,099	23,375,291	23,419,524
7 Transportation and Housing						
7.70 Student Transportation	252,136	22,602	274,738	493,691	768,429	794,202
Total Function 7	252,136	22,602	274,738	493,691	768,429	794,202
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	162,232,262	39,028,611	201,260,873	20,759,958	222,020,831	214,040,197

School District No. 41 (Burnaby)
 Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2016

	2016	2015 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	16,313,257	16,411,220
Other	105,000	51,947
Federal Grants	2,947,855	3,107,919
Other Revenue	8,408,635	9,331,379
Investment Income	23,000	30,000
Total Revenue	27,797,747	28,932,465
Expenses		
Instruction	25,776,218	26,590,451
District Administration	385,635	385,635
Operations and Maintenance	1,135,174	1,297,659
Transportation and Housing	500,720	500,720
Total Expense	27,797,747	28,774,465
Net Revenue (Expense)	-	158,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(158,000)
Total Net Transfers	-	(158,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 41 (Burnaby)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2016

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-		25,000	425,000	4,500,000	-	-	-	50,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,010,174	4,100,143	48,000			384,000	100,450	284,475	2,285,247
Provincial Grants - Other									
Federal Grants									
Other				35,000	6,000,000	85,000			1,290,000
Investment Income	18,000			5,000					
	1,028,174	4,100,143	48,000	40,000	6,000,000	469,000	100,450	284,475	3,575,247
Less: Allocated to Revenue	1,028,174	4,100,143	60,000	30,000	6,500,000	469,000	100,450	284,475	3,625,247
Deferred Revenue, end of year	-	-	13,000	435,000	4,000,000	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	1,010,174	4,100,143	60,000			384,000	100,450	284,475	2,285,247
Provincial Grants - Other									
Federal Grants									
Other Revenue				25,000	6,500,000	85,000			1,340,000
Investment Income	18,000			5,000					
	1,028,174	4,100,143	60,000	30,000	6,500,000	469,000	100,450	284,475	3,625,247
Expenses									
Salaries									
Teachers		2,645,250							775,000
Principals and Vice Principals									
Educational Assistants		656,000				293,000			438,000
Support Staff						18,300			600,000
Other Professionals						26,700			151,000
Substitutes									40,000
	-	3,301,250	-	-	-	338,000	-	-	2,004,000
Employee Benefits		798,893				94,850			510,000
Services and Supplies	1,028,174		60,000	30,000	6,500,000	36,150	100,450	284,475	1,111,247
	1,028,174	4,100,143	60,000	30,000	6,500,000	469,000	100,450	284,475	3,625,247
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2016

	BC Provincial School for the Deaf	PRP Fraser Park/ Maples	Youth at Risk Subst. Abuse	Youth at Risk Young Parent	CYF Contracts	Settlement Services	Community Services	Youth Transitions	Environmental Sustainability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	75,000		200,000	658,685	275,000		20,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	5,786,095	2,302,673							
Provincial Grants - Other				52,000				53,000	
Federal Grants									
Other			60,000		25,000				12,000
Investment Income									
	5,786,095	2,302,673	60,000	52,000	25,000	-	-	53,000	12,000
Less: Allocated to Revenue									
Deferred Revenue, end of year	5,786,095	2,302,673	116,260	52,000	77,375	-	150,000	53,000	15,000
	-	-	18,740	-	147,625	658,685	125,000	-	17,000
Revenues									
Provincial Grants - Ministry of Education	5,786,095	2,302,673							
Provincial Grants - Other				52,000				53,000	
Federal Grants									
Other Revenue			116,260		77,375		150,000		15,000
Investment Income									
	5,786,095	2,302,673	116,260	52,000	77,375	-	150,000	53,000	15,000
Expenses									
Salaries									
Teachers	1,689,100	1,556,823			35,000			42,750	
Principals and Vice Principals	213,650								
Educational Assistants	1,706,900	68,000	73,000	41,000					
Support Staff	75,650	30,450							
Other Professionals	72,800								
Substitutes	50,950	28,400							
	3,809,050	1,683,673	73,000	41,000	35,000	-	-	42,750	-
Employee Benefits	803,970	397,000	21,225	11,000	2,375			10,250	
Services and Supplies	1,173,075	222,000	22,035		40,000		150,000		15,000
	5,786,095	2,302,673	116,260	52,000	77,375	-	150,000	53,000	15,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2016

	CIC LINC	CIC SWIS	Energy/Seismic Projects	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year			195,000	6,423,685
Add: Restricted Grants				
Provincial Grants - Ministry of Education				16,301,257
Provincial Grants - Other				105,000
Federal Grants	2,042,695	905,160		2,947,855
Other			65,000	7,572,000
Investment Income				23,000
	2,042,695	905,160	65,000	26,949,112
Less: Allocated to Revenue	2,042,695	905,160	100,000	27,797,747
Deferred Revenue, end of year	-	-	160,000	5,575,050
Revenues				
Provincial Grants - Ministry of Education				16,313,257
Provincial Grants - Other				105,000
Federal Grants	2,042,695	905,160		2,947,855
Other Revenue			100,000	8,408,635
Investment Income				23,000
	2,042,695	905,160	100,000	27,797,747
Expenses				
Salaries				
Teachers	759,850			7,503,773
Principals and Vice Principals				213,650
Educational Assistants		41,400		3,317,300
Support Staff	114,800	490,000		1,329,200
Other Professionals	107,800	76,100		434,400
Substitutes	43,950			163,300
	1,026,400	607,500	-	12,961,623
Employee Benefits	285,000	139,500		3,074,063
Services and Supplies	731,295	158,160	100,000	11,762,061
	2,042,695	905,160	100,000	27,797,747
Net Revenue (Expense)	-	-	-	-

School District No. 41 (Burnaby)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2016

	2016 Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Rentals and Leases		104,000	104,000	102,000
Investment Income		61,000	61,000	60,000
Amortization of Deferred Capital Revenue	7,400,000		7,400,000	7,400,000
Total Revenue	7,400,000	165,000	7,565,000	7,562,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,000,000		9,000,000	8,900,000
Total Expense	9,000,000	-	9,000,000	8,900,000
Net Revenue (Expense)	(1,600,000)	165,000	(1,435,000)	(1,338,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	158,000
Local Capital		742,000	742,000	742,000
Total Net Transfers	-	742,000	742,000	900,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	742,000	(742,000)	-	
Total Other Adjustments to Fund Balances	742,000	(742,000)	-	
Budgeted Surplus (Deficit), for the year	(858,000)	165,000	(693,000)	(438,000)