

Annual Budget

School District No. 41 (Burnaby)

June 30, 2018

School District No. 41 (Burnaby)

June 30, 2018

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	15

*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 2017/2018 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. 41 (Burnaby) Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$284,675,395 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 24th DAY OF APRIL, 2017;

READ A SECOND TIME THE 24th DAY OF APRIL, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF APRIL, 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) Annual Budget Bylaw 2017/2018, adopted by the Board the 24th DAY OF APRIL, 2017.

"original signed"

Secretary Treasurer

School District No. 41 (Burnaby)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	23,642,000	23,446,000
Adult	71,000	71,000
Other	868,500	868,500
Total Ministry Operating Grant Funded FTE's	24,581,500	24,385,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	235,020,636	221,001,915
Other	260,200	414,200
Federal Grants	2,973,286	3,093,812
Tuition	23,813,375	23,813,375
Other Revenue	9,292,505	8,837,455
Rentals and Leases	1,367,000	1,340,000
Investment Income	855,000	857,000
Amortization of Deferred Capital Revenue	7,650,000	7,420,000
Total Revenue	281,232,002	266,777,757
Expenses		
Instruction	238,083,515	226,581,921
District Administration	6,592,517	5,993,838
Operations and Maintenance	37,271,252	35,927,557
Transportation and Housing	1,686,111	1,600,594
Total Expense	283,633,395	270,103,910
Net Revenue (Expense)	(2,401,393)	(3,326,153)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,648,393	3,121,153
Budgeted Surplus (Deficit), for the year	(753,000)	(205,000)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(753,000)	(205,000)
Budgeted Surplus (Deficit), for the year	(753,000)	(205,000)

School District No. 41 (Burnaby)

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	234,950,074	231,282,522
Special Purpose Funds - Total Expense	39,083,321	29,451,388
Special Purpose Funds - Tangible Capital Assets Purchased		160,000
Capital Fund - Total Expense	9,600,000	9,370,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,042,000	1,392,000
Total Budget Bylaw Amount	284,675,395	271,655,910

Approved by the Board

"original signed"	24-Apr-17
Signature of the Chairperson of the Board of Education	Date Signed
"original signed"	24-Apr-17
Signature of the Superintendent	Date Signed
"original signed"	24-Apr-17
Signature of the Secretary Treasurer	Date Signed

School District No. 41 (Burnaby)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,401,393)	(3,326,153)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(160,000)
From Local Capital	(1,042,000)	(1,392,000)
From Deferred Capital Revenue	(20,000,000)	(20,000,000)
Total Acquisition of Tangible Capital Assets	(21,042,000)	(21,552,000)
Amortization of Tangible Capital Assets	9,600,000	9,370,000
Total Effect of change in Tangible Capital Assets	(11,442,000)	(12,182,000)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(13,843,393)	(15,508,153)

School District No. 41 (Burnaby)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget \$	2017 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	207,916,101	203,188,289
Other	154,700	154,700
Tuition	23,813,375	23,813,375
Other Revenue	397,505	360,005
Rentals and Leases	1,262,000	1,237,000
Investment Income	800,000	800,000
Total Revenue	<u>234,343,681</u>	<u>229,553,369</u>
Expenses		
Instruction	202,033,125	199,358,269
District Administration	5,730,517	5,577,981
Operations and Maintenance	26,250,321	25,483,262
Transportation and Housing	936,111	863,010
Total Expense	<u>234,950,074</u>	<u>231,282,522</u>
Net Revenue (Expense)	<u>(606,393)</u>	<u>(1,729,153)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,648,393</u>	<u>3,121,153</u>
Net Transfers (to) from other funds		
Local Capital	(1,042,000)	(1,392,000)
Total Net Transfers	<u>(1,042,000)</u>	<u>(1,392,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 41 (Burnaby)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	204,584,005	199,734,193
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
Funding for Graduated Adults	680,185	680,185
Transportation Supplement	24,841	24,841
Carbon Tax Grant	130,000	130,000
Return of Administrative Savings	1,027,783	1,027,783
Economic Stability Dividend	-	122,000
Other Misc and One-Time Grants	27,292	27,292
Total Provincial Grants - Ministry of Education	207,916,101	203,188,289
Provincial Grants - Other	154,700	154,700
Tuition		
Summer School Fees	385,310	385,310
Continuing Education	1,362,000	1,362,000
International and Out of Province Students	22,066,065	22,066,065
Total Tuition	23,813,375	23,813,375
Other Revenues		
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
Other Program Fees	60,800	60,800
Sundry	131,705	94,205
Total Other Revenue	397,505	360,005
Rentals and Leases	1,262,000	1,237,000
Investment Income	800,000	800,000
Total Operating Revenue	234,343,681	229,553,369

School District No. 41 (Burnaby)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	116,212,653	114,406,561
Principals and Vice Principals	9,285,332	9,014,885
Educational Assistants	16,523,648	15,557,085
Support Staff	20,159,337	19,379,560
Other Professionals	4,275,499	4,005,845
Substitutes	5,764,279	6,022,117
Total Salaries	172,220,748	168,386,053
Employee Benefits	39,454,640	38,450,787
Total Salaries and Benefits	211,675,388	206,836,840
Services and Supplies		
Services	9,763,965	10,163,898
Student Transportation	768,701	718,701
Professional Development and Travel	1,070,282	920,282
Rentals and Leases	172,288	172,288
Dues and Fees	79,519	77,960
Insurance	552,597	491,762
Supplies	7,575,331	8,697,181
Utilities	3,292,003	3,203,610
Total Services and Supplies	23,274,686	24,445,682
Total Operating Expense	234,950,074	231,282,522

School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	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	83,794,381	269,791	714,721	899,156	195,944	3,754,956	89,628,949
1.03 Career Programs	874,390			146,164		144,546	1,165,100
1.07 Library Services	2,821,898	18,387	286,042	109,031		104,001	3,339,359
1.08 Counselling	3,498,357						3,498,357
1.10 Special Education	9,830,535	433,461	14,943,343			1,263,362	26,470,701
1.30 English Language Learning	6,027,710	157,509				222,152	6,407,371
1.31 Aboriginal Education	755,156	123,426	179,274			27,831	1,085,687
1.41 School Administration	572,328	7,512,309		4,192,777		173,093	12,450,507
1.60 Summer School	1,017,319	169,125	116,951	26,197		64,769	1,394,361
1.61 Continuing Education	1,107,581	113,843		269,225	230,828	66,433	1,787,910
1.62 International and Out of Province Students	5,912,998	58,803	283,317	193,141	429,573	15,631	6,893,463
Total Function 1	116,212,653	8,856,654	16,523,648	5,835,691	856,345	5,836,774	154,121,765
4 District Administration							
4.11 Educational Administration		428,678		180,254	1,124,435		1,733,367
4.40 School District Governance				55,482	269,828		325,310
4.41 Business Administration				873,221	1,095,936		1,969,157
Total Function 4	-	428,678	-	1,108,957	2,490,199	-	4,027,834
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				295,352	829,489	14,525	1,139,366
5.50 Maintenance Operations				11,927,256	87,000	(87,020)	11,927,236
5.52 Maintenance of Grounds				753,332			753,332
5.56 Utilities							-
Total Function 5	-	-	-	12,975,940	916,489	(72,495)	13,819,934
7 Transportation and Housing							
7.70 Student Transportation				238,749	12,466		251,215
Total Function 7	-	-	-	238,749	12,466	-	251,215
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	116,212,653	9,285,332	16,523,648	20,159,337	4,275,499	5,764,279	172,220,748

School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	89,628,949	20,252,138	109,881,087	7,269,603	117,150,690	116,568,997
1.03 Career Programs	1,165,100	266,787	1,431,887	49,551	1,481,438	1,441,423
1.07 Library Services	3,339,359	767,665	4,107,024	363,498	4,470,522	4,450,950
1.08 Counselling	3,498,357	793,814	4,292,171		4,292,171	4,222,960
1.10 Special Education	26,470,701	6,476,382	32,947,083	454,905	33,401,988	32,135,697
1.30 English Language Learning	6,407,371	1,446,346	7,853,717	40,202	7,893,919	7,776,827
1.31 Aboriginal Education	1,085,687	247,809	1,333,496	67,862	1,401,358	1,394,004
1.41 School Administration	12,450,507	2,675,533	15,126,040	25,000	15,151,040	14,828,606
1.60 Summer School	1,394,361	305,871	1,700,232	161,500	1,861,732	1,831,543
1.61 Continuing Education	1,787,910	395,295	2,183,205	(64,510)	2,118,695	1,981,917
1.62 International and Out of Province Students	6,893,463	1,565,587	8,459,050	4,350,522	12,809,572	12,725,345
Total Function 1	154,121,765	35,193,227	189,314,992	12,718,133	202,033,125	199,358,269
4 District Administration						
4.11 Educational Administration	1,733,367	346,371	2,079,738	105,804	2,185,542	2,107,770
4.40 School District Governance	325,310	40,708	366,018	192,619	558,637	552,233
4.41 Business Administration	1,969,157	432,485	2,401,642	584,696	2,986,338	2,917,978
Total Function 4	4,027,834	819,564	4,847,398	883,119	5,730,517	5,577,981
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,139,366	240,394	1,379,760	530,536	1,910,296	1,840,487
5.50 Maintenance Operations	11,927,236	2,990,306	14,917,542	4,417,633	19,335,175	18,703,771
5.52 Maintenance of Grounds	753,332	188,573	941,905	770,942	1,712,847	1,735,394
5.56 Utilities	-	-	-	3,292,003	3,292,003	3,203,610
Total Function 5	13,819,934	3,419,273	17,239,207	9,011,114	26,250,321	25,483,262
7 Transportation and Housing						
7.70 Student Transportation	251,215	22,576	273,791	662,320	936,111	863,010
Total Function 7	251,215	22,576	273,791	662,320	936,111	863,010
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	172,220,748	39,454,640	211,675,388	23,274,686	234,950,074	231,282,522

School District No. 41 (Burnaby)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	27,104,535	17,813,626
Other	105,500	219,500
Federal Grants	2,973,286	3,093,812
Other Revenue	8,895,000	8,477,450
Investment Income	5,000	7,000
Total Revenue	39,083,321	29,611,388
Expenses		
Instruction	36,050,390	27,223,652
District Administration	862,000	415,857
Operations and Maintenance	1,420,931	1,074,295
Transportation and Housing	750,000	737,584
Total Expense	39,083,321	29,451,388
Net Revenue (Expense)	-	160,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(160,000)
Total Net Transfers	-	(160,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	Special Education Technology	School Generated Funds	Related Entities
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	20,000	465,000	300,000	-	5,000,000	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	930,931	819,987							
Provincial Grants - Other									
Federal Grants									
Other					45,000			6,950,000	
Investment Income					5,000				
	930,931	819,987	-	-	50,000	-	-	6,950,000	-
Less: Allocated to Revenue	930,931	819,987	-	20,000	50,000	200,000	-	7,250,000	
Deferred Revenue, end of year	-	-	-	-	465,000	100,000	-	4,700,000	-
Revenues									
Provincial Grants - Ministry of Education	930,931	819,987		20,000		200,000			
Provincial Grants - Other									
Federal Grants									
Other Revenue					45,000			7,250,000	
Investment Income					5,000				
	930,931	819,987	-	20,000	50,000	200,000	-	7,250,000	-
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		656,000							
Support Staff									
Other Professionals									
Substitutes									
	-	656,000	-	-	-	-	-	-	-
Employee Benefits		163,987							
Services and Supplies	930,931			20,000	50,000	200,000		7,250,000	
	930,931	819,987	-	20,000	50,000	200,000	-	7,250,000	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund	BC Provincial School for the Deaf
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	-	900,000	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	384,000	100,450	272,270	2,317,538				12,609,361	6,363,891
Provincial Grants - Other									
Federal Grants									
Other				1,300,000					
Investment Income									
	384,000	100,450	272,270	3,617,538	-	-	-	12,609,361	6,363,891
Less: Allocated to Revenue	384,000	100,450	272,270	3,617,538	-	-	900,000	12,426,361	6,363,891
Deferred Revenue, end of year	-	-	-	-	-	-	-	183,000	-
Revenues									
Provincial Grants - Ministry of Education	384,000	100,450	272,270	2,317,538			900,000	12,426,361	6,363,891
Provincial Grants - Other									
Federal Grants									
Other Revenue				1,300,000					
Investment Income									
	384,000	100,450	272,270	3,617,538	-	-	900,000	12,426,361	6,363,891
Expenses									
Salaries									
Teachers			55,350	795,225			730,000	9,068,829	1,858,600
Principals and Vice Principals								254,000	322,451
Educational Assistants	277,500	22,700		620,100					1,607,573
Support Staff				557,550				302,000	82,249
Other Professionals				184,567				88,000	75,250
Substitutes		25,000	16,000	30,100				260,000	48,500
	277,500	47,700	71,350	2,187,542	-	-	730,000	9,972,829	3,994,623
Employee Benefits	84,500	6,800	13,560	521,760			170,000	2,353,532	1,154,908
Services and Supplies	22,000	45,950	187,360	908,236				100,000	1,214,360
	384,000	100,450	272,270	3,617,538	-	-	900,000	12,426,361	6,363,891
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	PRP Fraser Park Maples	Youth At Risk	CYF Contracts	Settlement Services	Community Services	Youth Transitions	Environmental Sustainability	CIC LINC	CIC SWIS
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	200,000	600,000	250,000	-	55,000	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,369,107								
Provincial Grants - Other		52,500				53,000			
Federal Grants								2,066,719	906,567
Other		60,000	20,000						
Investment Income									
	2,369,107	112,500	20,000	-	-	53,000	-	2,066,719	906,567
Less: Allocated to Revenue	2,369,107	112,500	35,000	-	25,000	53,000	5,000	2,066,719	906,567
Deferred Revenue, end of year	-	-	185,000	600,000	225,000	-	50,000	-	-
Revenues									
Provincial Grants - Ministry of Education	2,369,107								
Provincial Grants - Other		52,500				53,000			
Federal Grants								2,066,719	906,567
Other Revenue		60,000	35,000		25,000		5,000		
Investment Income									
	2,369,107	112,500	35,000	-	25,000	53,000	5,000	2,066,719	906,567
Expenses									
Salaries									
Teachers	1,597,942		20,000			45,000		958,250	
Principals and Vice Principals									45,000
Educational Assistants	69,424	93,750						81,400	525,000
Support Staff	30,811							106,850	70,100
Other Professionals								47,675	
Substitutes	30,128								
	1,728,305	93,750	20,000	-	-	45,000	-	1,194,175	640,100
Employee Benefits	434,134	18,750	7,500			8,000		202,870	187,000
Services and Supplies	206,668		7,500		25,000		5,000	669,674	79,467
	2,369,107	112,500	35,000	-	25,000	53,000	5,000	2,066,719	906,567
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Energy / Green Projects	District Food Services	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	455,000	150,000	8,395,000
Add: Restricted Grants			
Provincial Grants - Ministry of Education			26,167,535
Provincial Grants - Other			105,500
Federal Grants			2,973,286
Other	100,000	50,000	8,525,000
Investment Income			5,000
	100,000	50,000	37,776,321
Less: Allocated to Revenue	100,000	75,000	39,083,321
Deferred Revenue, end of year	455,000	125,000	7,088,000
Revenues			
Provincial Grants - Ministry of Education			27,104,535
Provincial Grants - Other			105,500
Federal Grants			2,973,286
Other Revenue	100,000	75,000	8,895,000
Investment Income			5,000
	100,000	75,000	39,083,321
Expenses			
Salaries			
Teachers			15,129,196
Principals and Vice Principals			576,451
Educational Assistants			3,392,047
Support Staff			1,579,010
Other Professionals			524,767
Substitutes			457,403
	-	-	21,658,874
Employee Benefits			5,327,301
Services and Supplies	100,000	75,000	12,097,146
	100,000	75,000	39,083,321
Net Revenue (Expense)	-	-	-

School District No. 41 (Burnaby)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Other			-	40,000
Rentals and Leases		105,000	105,000	103,000
Investment Income		50,000	50,000	50,000
Amortization of Deferred Capital Revenue	7,650,000		7,650,000	7,420,000
Total Revenue	7,650,000	155,000	7,805,000	7,613,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,600,000		9,600,000	9,370,000
Total Expense	9,600,000	-	9,600,000	9,370,000
Net Revenue (Expense)	(1,950,000)	155,000	(1,795,000)	(1,757,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	160,000
Local Capital		1,042,000	1,042,000	1,392,000
Total Net Transfers	-	1,042,000	1,042,000	1,552,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,042,000	(1,042,000)	-	
Total Other Adjustments to Fund Balances	1,042,000	(1,042,000)	-	
Budgeted Surplus (Deficit), for the year	(908,000)	155,000	(753,000)	(205,000)