

Annual Budget

## **School District No. 41 (Burnaby)**

June 30, 2017

# School District No. 41 (Burnaby)

June 30, 2017

## 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 Source .....           | 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 .....                        | 14 |

\*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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 41 (Burnaby) 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 \$269,280,891 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 25th DAY OF APRIL, 2016;

READ A SECOND TIME THE 25th DAY OF APRIL, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF APRIL, 2016;

**(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 2016/2017, adopted by the Board the 25th DAY OF APRIL, 2016.

"original signed"

---

**Secretary Treasurer**

# School District No. 41 (Burnaby)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

|   | 2017<br>Annual Budget | 2016 Amended<br>Annual Budget |
|---|-----------------------|-------------------------------|
| <b>Ministry Operating Grant Funded FTE's</b>                  |                       |                               |
| School-Age  | 23,339,000            | 23,269,094                    |
| Adult   | 57,000                | 69,750                        |
| Other   | 903,125               | 903,125                       |
| <b>Total Ministry Operating Grant Funded FTE's</b>            | <b>24,299,125</b>     | <b>24,241,969</b>             |
| <b>Revenues</b>   | \$                    | \$                            |
| Provincial Grants   |                       |                               |
| Ministry of Education   | 219,127,760           | 217,953,401                   |
| Other   | 351,745               | 340,209                       |
| Federal Grants  | 2,798,288             | 2,873,467                     |
| Tuition   | 22,488,896            | 20,408,896                    |
| Other Revenue   | 8,966,744             | 9,197,836                     |
| Rentals and Leases  | 1,291,000             | 1,289,000                     |
| Investment Income   | 864,000               | 910,000                       |
| Amortization of Deferred Capital Revenue                      | 7,300,000             | 7,400,000                     |
| <b>Total Revenue</b>  | <b>263,188,433</b>    | <b>260,372,809</b>            |
| <b>Expenses</b>   |                       |                               |
| Instruction   | 224,950,592           | 221,854,691                   |
| District Administration                                       | 6,101,142             | 5,846,440                     |
| Operations and Maintenance                                    | 35,459,509            | 34,680,185                    |
| Transportation and Housing                                    | 1,377,648             | 1,311,461                     |
| <b>Total Expense</b>  | <b>267,888,891</b>    | <b>263,692,777</b>            |
| <b>Net Revenue (Expense)</b>                                  | <b>(4,700,458)</b>    | <b>(3,319,968)</b>            |
| <b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>  | <b>4,446,458</b>      | <b>2,673,968</b>              |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(254,000)</b>      | <b>(646,000)</b>              |
| <b>Budgeted Surplus (Deficit), for the year comprised of:</b> |                       |                               |
| Operating Fund Surplus (Deficit)                              |                       |                               |
| Special Purpose Fund Surplus (Deficit)                        |                       |                               |
| Capital Fund Surplus (Deficit)                                | (254,000)             | (646,000)                     |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(254,000)</b>      | <b>(646,000)</b>              |

# School District No. 41 (Burnaby)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

|   | 2017<br>Annual Budget | 2016 Amended<br>Annual Budget |
|---|-----------------------|-------------------------------|
| <b>Budget Bylaw Amount</b>  |                       |                               |
| Operating - Total Expense   | 230,506,686           | 225,689,494                   |
| Special Purpose Funds - Total Expense                               | 28,282,205            | 28,903,283                    |
| Special Purpose Funds - Tangible Capital Assets Purchased           |                       | 160,000                       |
| Capital Fund - Total Expense  | 9,100,000             | 9,100,000                     |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | 1,392,000             | 742,000                       |
| <b>Total Budget Bylaw Amount</b>                                    | <b>269,280,891</b>    | <b>264,594,777</b>            |

## Approved by the Board

|  |             |
|--|-------------|
| "original signed"                                      | 25-Apr-06   |
| Signature of the Chairperson of the Board of Education | Date Signed |
| "original signed"                                      | 25-Apr-16   |
| Signature of the Superintendent                        | Date Signed |
| "original signed"                                      | 25-Apr-16   |
| 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, 2017

|   | 2017<br>Annual Budget | 2016 Amended<br>Annual Budget |
|---|-----------------------|-------------------------------|
|   | \$                    | \$                            |
| <b>Surplus (Deficit) for the year</b>                     | <b>(4,700,458)</b>    | <b>(3,319,968)</b>            |
| <b>Effect of change in Tangible Capital Assets</b>        |                       |                               |
| Acquisition of Tangible Capital Assets                    |                       |                               |
| From Operating and Special Purpose Funds                  |                       | (160,000)                     |
| From Local Capital  | <b>(1,392,000)</b>    | (742,000)                     |
| From Deferred Capital Revenue                             | <b>(10,000,000)</b>   | (5,000,000)                   |
| <b>Total Acquisition of Tangible Capital Assets</b>       | <b>(11,392,000)</b>   | (5,902,000)                   |
| Amortization of Tangible Capital Assets                   | <b>9,100,000</b>      | 9,100,000                     |
| <b>Total Effect of change in Tangible Capital Assets</b>  | <b>(2,292,000)</b>    | 3,198,000                     |
|   | -                     | -                             |
| <b>(Increase) Decrease in Net Financial Assets (Debt)</b> | <b>(6,992,458)</b>    | <b>(121,968)</b>              |

# School District No. 41 (Burnaby)

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

Schedule 2

|  | 2017<br>Annual Budget<br>\$ | 2016 Amended<br>Annual Budget<br>\$ |
|--|-----------------------------|-------------------------------------|
| <b>Revenues</b>                                  |                             |                                     |
| Provincial Grants                                |                             |                                     |
| Ministry of Education                            | 202,368,627                 | 200,668,925                         |
| Other  | 188,000                     | 188,000                             |
| Tuition  | 22,488,896                  | 20,408,896                          |
| Other Revenue                                    | 419,705                     | 454,705                             |
| Rentals and Leases                               | 1,187,000                   | 1,187,000                           |
| Investment Income                                | 800,000                     | 850,000                             |
| <b>Total Revenue</b>                             | <u>227,452,228</u>          | <u>223,757,526</u>                  |
| <b>Expenses</b>                                  |                             |                                     |
| Instruction                                      | 198,763,952                 | 195,118,564                         |
| District Administration                          | 5,711,752                   | 5,457,048                           |
| Operations and Maintenance                       | 25,190,334                  | 24,339,299                          |
| Transportation and Housing                       | 840,648                     | 774,583                             |
| <b>Total Expense</b>                             | <u>230,506,686</u>          | <u>225,689,494</u>                  |
| <b>Net Revenue (Expense)</b>                     | <u>(3,054,458)</u>          | <u>(1,931,968)</u>                  |
| <b>Budgeted Prior Year Surplus Appropriation</b> | <u>4,446,458</u>            | <u>2,673,968</u>                    |
| <b>Net Transfers (to) from other funds</b>       |                             |                                     |
| Local Capital                                    | (1,392,000)                 | (742,000)                           |
| <b>Total Net Transfers</b>                       | <u>(1,392,000)</u>          | <u>(742,000)</u>                    |
| <b>Budgeted Surplus (Deficit), for the year</b>  | <u>-</u>                    | <u>-</u>                            |

# School District No. 41 (Burnaby)

Schedule 2A

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

|  | 2017<br>Annual Budget<br>\$ | 2016 Amended<br>Annual Budget<br>\$ |
|--|-----------------------------|-------------------------------------|
| <b>Provincial Grants - Ministry of Education</b>       |                             |                                     |
| Operating Grant, Ministry of Education                 | 199,357,200                 | 197,924,666                         |
| Other Ministry of Education Grants                     |                             |                                     |
| Pay Equity   | 1,441,995                   | 1,441,995                           |
| Funding for Graduated Adults                           | 629,970                     | 776,050                             |
| Economic Stability Dividend Funding                    | -                           | 156,000                             |
| Teacher Benefit Levelling                              | 163,876                     | 163,876                             |
| Other Misc and One-Time Grants                         | 206,338                     | 206,338                             |
| Additional Supplement                                  | 569,248                     | -                                   |
| <b>Total Provincial Grants - Ministry of Education</b> | <b>202,368,627</b>          | <b>200,668,925</b>                  |
| <b>Provincial Grants - Other</b>                       | <b>188,000</b>              | <b>188,000</b>                      |
| <b>Federal Grants</b>                                  | <b>-</b>                    | <b>-</b>                            |
| <b>Tuition</b>   |                             |                                     |
| Summer School Fees                                     | 348,478                     | 348,478                             |
| Continuing Education                                   | 1,463,200                   | 1,383,200                           |
| Offshore Tuition Fees                                  | 20,677,218                  | 18,677,218                          |
| <b>Total Tuition</b>                                   | <b>22,488,896</b>           | <b>20,408,896</b>                   |
| <b>Other Revenues</b>                                  |                             |                                     |
| Miscellaneous  |                             |                                     |
| City of Burnaby Crossing Guards                        | 205,000                     | 205,000                             |
| Other Program Fees                                     | 83,000                      | 83,000                              |
| Sundry   | 131,705                     | 166,705                             |
| <b>Total Other Revenue</b>                             | <b>419,705</b>              | <b>454,705</b>                      |
| <b>Rentals and Leases</b>                              | <b>1,187,000</b>            | <b>1,187,000</b>                    |
| <b>Investment Income</b>                               | <b>800,000</b>              | <b>850,000</b>                      |
| <b>Total Operating Revenue</b>                         | <b>227,452,228</b>          | <b>223,757,526</b>                  |



# School District No. 41 (Burnaby)

Schedule 2B

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

|                                     | 2017<br>Annual Budget | 2016 Amended<br>Annual Budget |
|-------------------------------------|-----------------------|-------------------------------|
|                                     | \$                    | \$                            |
| <b>Salaries</b>                     |                       |                               |
| Teachers                            | 114,873,742           | 111,962,940                   |
| Principals and Vice Principals      | 8,905,980             | 8,479,188                     |
| Educational Assistants              | 15,186,932            | 14,851,375                    |
| Support Staff                       | 19,156,268            | 18,813,741                    |
| Other Professionals                 | 4,035,047             | 3,710,357                     |
| Substitutes                         | 6,306,788             | 6,193,107                     |
| <b>Total Salaries</b>               | <b>168,464,757</b>    | <b>164,010,708</b>            |
| <b>Employee Benefits</b>            | <b>38,812,982</b>     | <b>39,276,654</b>             |
| <b>Total Salaries and Benefits</b>  | <b>207,277,739</b>    | <b>203,287,362</b>            |
| <b>Services and Supplies</b>        |                       |                               |
| Services                            | 10,204,262            | 9,484,785                     |
| Student Transportation              | 693,860               | 631,235                       |
| Professional Development and Travel | 921,832               | 903,757                       |
| Rentals and Leases                  | 172,288               | 172,288                       |
| Dues and Fees                       | 78,030                | 76,500                        |
| Insurance                           | 466,762               | 457,610                       |
| Supplies                            | 7,488,303             | 7,690,547                     |
| Utilities                           | 3,203,610             | 2,985,410                     |
| <b>Total Services and Supplies</b>  | <b>23,228,947</b>     | <b>22,402,132</b>             |
| <b>Total Operating Expense</b>      | <b>230,506,686</b>    | <b>225,689,494</b>            |

# School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

|  | Teachers<br>Salaries | Principals and<br>Vice Principals<br>Salaries | Educational<br>Assistants<br>Salaries | Support<br>Staff<br>Salaries | Other<br>Professionals<br>Salaries | Substitutes<br>Salaries | Total<br>Salaries  |
|--|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|--------------------|
|  | \$                   | \$  | \$                                    | \$                           | \$                                 | \$                      | \$                 |
| <b>1 Instruction</b>                           |                      |   |                                       |                              |                                    |                         |                    |
| 1.02 Regular Instruction                       | 82,954,260           | 260,014                                       | 696,012                               | 870,284                      | 195,610                            | 3,919,543               | <b>88,895,723</b>  |
| 1.03 Career Programs                           | 918,664              |   |                                       | 122,992                      |                                    | 173,392                 | <b>1,215,048</b>   |
| 1.07 Library Services                          | 2,819,548            | 17,110  | 274,778                               | 106,169                      |                                    | 111,604                 | <b>3,329,209</b>   |
| 1.08 Counselling                               | 3,491,473            |   |                                       |                              |                                    |                         | <b>3,491,473</b>   |
| 1.10 Special Education                         | 9,666,678            | 415,178                                       | 13,657,391                            |                              |                                    | 1,373,100               | <b>25,112,347</b>  |
| 1.30 English Language Learning                 | 6,073,543            | 148,290                                       |                                       |                              |                                    | 240,403                 | <b>6,462,236</b>   |
| 1.31 Aboriginal Education                      | 779,164              | 124,303                                       | 176,250                               |                              |                                    | 30,445                  | <b>1,110,162</b>   |
| 1.41 School Administration                     | 583,765              | 7,192,041                                     |                                       | 4,101,563                    |                                    | 175,107                 | <b>12,052,476</b>  |
| 1.60 Summer School                             | 1,083,673            | 169,565                                       | 137,534                               | 25,839                       |                                    | 62,802                  | <b>1,479,413</b>   |
| 1.61 Continuing Education                      | 1,029,545            | 109,838                                       |                                       | 262,149                      | 234,886                            | 28,148                  | <b>1,664,566</b>   |
| 1.62 Off Shore Students                        | 5,473,429            | 96,731  | 244,967                               | 191,540                      | 355,321                            | 13,950                  | <b>6,375,938</b>   |
| <b>Total Function 1</b>                        | <b>114,873,742</b>   | <b>8,533,070</b>                              | <b>15,186,932</b>                     | <b>5,680,536</b>             | <b>785,817</b>                     | <b>6,128,494</b>        | <b>151,188,591</b> |
| <b>4 District Administration</b>               |                      |   |                                       |                              |                                    |                         |                    |
| 4.11 Educational Administration                |                      | 372,910                                       |                                       | 175,525                      | 1,033,418                          |                         | <b>1,581,853</b>   |
| 4.40 School District Governance                |                      |   |                                       | 54,017                       | 257,890                            |                         | <b>311,907</b>     |
| 4.41 Business Administration                   |                      |   |                                       | 822,517                      | 1,219,809                          |                         | <b>2,042,326</b>   |
| <b>Total Function 4</b>                        | <b>-</b>             | <b>372,910</b>                                | <b>-</b>                              | <b>1,052,059</b>             | <b>2,511,117</b>                   | <b>-</b>                | <b>3,936,086</b>   |
| <b>5 Operations and Maintenance</b>            |                      |   |                                       |                              |                                    |                         |                    |
| 5.41 Operations and Maintenance Administration |                      |   |                                       | 288,037                      | 725,130                            | 14,208                  | <b>1,027,375</b>   |
| 5.50 Maintenance Operations                    |                      |   |                                       | 11,136,003                   |                                    | 164,086                 | <b>11,300,089</b>  |
| 5.52 Maintenance of Grounds                    |                      |   |                                       | 764,712                      |                                    |                         | <b>764,712</b>     |
| 5.56 Utilities                                 |                      |   |                                       |                              |                                    |                         | <b>-</b>           |
| <b>Total Function 5</b>                        | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>12,188,752</b>            | <b>725,130</b>                     | <b>178,294</b>          | <b>13,092,176</b>  |
| <b>7 Transportation and Housing</b>            |                      |   |                                       |                              |                                    |                         |                    |
| 7.70 Student Transportation                    |                      |   |                                       | 234,921                      | 12,983                             |                         | <b>247,904</b>     |
| <b>Total Function 7</b>                        | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>234,921</b>               | <b>12,983</b>                      | <b>-</b>                | <b>247,904</b>     |
| <b>9 Debt Services</b>                         |                      |   |                                       |                              |                                    |                         |                    |
| <b>Total Function 9</b>                        | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>-</b>                     | <b>-</b>                           | <b>-</b>                | <b>-</b>           |
| <b>Total Functions 1 - 9</b>                   | <b>114,873,742</b>   | <b>8,905,980</b>                              | <b>15,186,932</b>                     | <b>19,156,268</b>            | <b>4,035,047</b>                   | <b>6,306,788</b>        | <b>168,464,757</b> |

# School District No. 41 (Burnaby)

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 Annual Budget | 2016 Amended Annual Budget |
|--|--------------------|-------------------|-----------------------------|-----------------------|--------------------|----------------------------|
|  | \$                 | \$                | \$                          | \$                    | \$                 | \$                         |
| <b>1 Instruction</b>                           |                    |                   |                             |                       |                    |                            |
| 1.02 Regular Instruction                       | 88,895,723         | 20,455,045        | 109,350,768                 | 7,003,158             | 116,353,926        | 114,349,111                |
| 1.03 Career Programs                           | 1,215,048          | 297,511           | 1,512,559                   | 50,503                | 1,563,062          | 1,548,345                  |
| 1.07 Library Services                          | 3,329,209          | 759,280           | 4,088,489                   | 370,484               | 4,458,973          | 4,435,528                  |
| 1.08 Counselling                               | 3,491,473          | 783,288           | 4,274,761                   |                       | 4,274,761          | 4,245,580                  |
| 1.10 Special Education                         | 25,112,347         | 5,984,098         | 31,096,445                  | 438,166               | 31,534,611         | 31,106,871                 |
| 1.30 English Language Learning                 | 6,462,236          | 1,446,861         | 7,909,097                   | 40,974                | 7,950,071          | 7,917,249                  |
| 1.31 Aboriginal Education                      | 1,110,162          | 267,482           | 1,377,644                   | 69,166                | 1,446,810          | 1,405,711                  |
| 1.41 School Administration                     | 12,052,476         | 2,703,765         | 14,756,241                  | 25,480                | 14,781,721         | 14,352,881                 |
| 1.60 Summer School                             | 1,479,413          | 325,023           | 1,804,436                   | 164,603               | 1,969,039          | 1,955,111                  |
| 1.61 Continuing Education                      | 1,664,566          | 298,971           | 1,963,537                   | 28,023                | 1,991,560          | 2,030,387                  |
| 1.62 Off Shore Students                        | 6,375,938          | 1,471,868         | 7,847,806                   | 4,591,612             | 12,439,418         | 11,771,790                 |
| <b>Total Function 1</b>                        | <b>151,188,591</b> | <b>34,793,192</b> | <b>185,981,783</b>          | <b>12,782,169</b>     | <b>198,763,952</b> | <b>195,118,564</b>         |
| <b>4 District Administration</b>               |                    |                   |                             |                       |                    |                            |
| 4.11 Educational Administration                | 1,581,853          | 330,925           | 1,912,778                   | 107,837               | 2,020,615          | 1,965,647                  |
| 4.40 School District Governance                | 311,907            | 41,279            | 353,186                     | 194,832               | 548,018            | 537,145                    |
| 4.41 Business Administration                   | 2,042,326          | 469,062           | 2,511,388                   | 631,731               | 3,143,119          | 2,954,256                  |
| <b>Total Function 4</b>                        | <b>3,936,086</b>   | <b>841,266</b>    | <b>4,777,352</b>            | <b>934,400</b>        | <b>5,711,752</b>   | <b>5,457,048</b>           |
| <b>5 Operations and Maintenance</b>            |                    |                   |                             |                       |                    |                            |
| 5.41 Operations and Maintenance Administration | 1,027,375          | 221,693           | 1,249,068                   | 531,403               | 1,780,471          | 1,729,770                  |
| 5.50 Maintenance Operations                    | 11,300,089         | 2,744,494         | 14,044,583                  | 4,427,161             | 18,471,744         | 17,908,207                 |
| 5.52 Maintenance of Grounds                    | 764,712            | 193,155           | 957,867                     | 776,642               | 1,734,509          | 1,715,912                  |
| 5.56 Utilities                                 | -                  | -                 | -                           | 3,203,610             | 3,203,610          | 2,985,410                  |
| <b>Total Function 5</b>                        | <b>13,092,176</b>  | <b>3,159,342</b>  | <b>16,251,518</b>           | <b>8,938,816</b>      | <b>25,190,334</b>  | <b>24,339,299</b>          |
| <b>7 Transportation and Housing</b>            |                    |                   |                             |                       |                    |                            |
| 7.70 Student Transportation                    | 247,904            | 19,182            | 267,086                     | 573,562               | 840,648            | 774,583                    |
| <b>Total Function 7</b>                        | <b>247,904</b>     | <b>19,182</b>     | <b>267,086</b>              | <b>573,562</b>        | <b>840,648</b>     | <b>774,583</b>             |
| <b>9 Debt Services</b>                         |                    |                   |                             |                       |                    |                            |
| <b>Total Function 9</b>                        | <b>-</b>           | <b>-</b>          | <b>-</b>                    | <b>-</b>              | <b>-</b>           | <b>-</b>                   |
| <b>Total Functions 1 - 9</b>                   | <b>168,464,757</b> | <b>38,812,982</b> | <b>207,277,739</b>          | <b>23,228,947</b>     | <b>230,506,686</b> | <b>225,689,494</b>         |

# School District No. 41 (Burnaby)

Schedule 3

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

|   | <b>2017</b>          | 2016 Amended  |
|---|----------------------|---------------|
|   | <b>Annual Budget</b> | Annual Budget |
|   | \$                   | \$            |
| <b>Revenues</b>                                 |                      |               |
| Provincial Grants                               |                      |               |
| Ministry of Education                           | <b>16,759,133</b>    | 17,284,476    |
| Other   | <b>163,745</b>       | 152,209       |
| Federal Grants                                  | <b>2,798,288</b>     | 2,873,467     |
| Other Revenue                                   | <b>8,547,039</b>     | 8,743,131     |
| Investment Income                               | <b>14,000</b>        | 10,000        |
| <b>Total Revenue</b>                            | <b>28,282,205</b>    | 29,063,283    |
| <b>Expenses</b>                                 |                      |               |
| Instruction                                     | <b>26,186,640</b>    | 26,736,127    |
| District Administration                         | <b>389,390</b>       | 389,392       |
| Operations and Maintenance                      | <b>1,169,175</b>     | 1,240,886     |
| Transportation and Housing                      | <b>537,000</b>       | 536,878       |
| <b>Total Expense</b>                            | <b>28,282,205</b>    | 28,903,283    |
| <b>Net Revenue (Expense)</b>                    | <b>-</b>             | 160,000       |
| <b>Net Transfers (to) from other funds</b>      |                      |               |
| Tangible Capital Assets Purchased               |                      | (160,000)     |
| <b>Total Net Transfers</b>                      | <b>-</b>             | (160,000)     |
| <b>Budgeted Surplus (Deficit), for the year</b> | <b>-</b>             | -             |

# School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

|  | Annual<br>Facility<br>Grant | Learning<br>Improvement<br>Fund | Special<br>Education<br>Equipment | Scholarships<br>and<br>Bursaries | School<br>Generated<br>Funds | Strong<br>Start | Ready,<br>Set,<br>Learn | OLEP    | CommunityLINK |
|--|-----------------------------|---------------------------------|-----------------------------------|----------------------------------|------------------------------|-----------------|-------------------------|---------|---------------|
|  | \$                          | \$                              | \$                                | \$                               | \$                           | \$              | \$                      | \$      | \$            |
| <b>Deferred Revenue, beginning of year</b> | -                           | -                               | 25,000                            | 435,000                          | 4,500,000                    | -               | -                       | 100,000 | 100,000       |
| <b>Add:</b> Restricted Grants              |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Provincial Grants - Ministry of Education  | 1,010,175                   | 4,111,960                       | 15,000                            |                                  |                              | 384,000         | 100,450                 | 285,000 | 2,299,421     |
| Provincial Grants - Other                  |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Federal Grants                             |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Other                                      |                             |                                 |                                   | 40,000                           | 6,000,000                    | 20,000          |                         |         | 1,490,119     |
| Investment Income                          | 9,000                       |                                 |                                   | 7,000                            |                              |                 |                         |         |               |
|  | 1,019,175                   | 4,111,960                       | 15,000                            | 47,000                           | 6,000,000                    | 404,000         | 100,450                 | 285,000 | 3,789,540     |
| <b>Less:</b> Allocated to Revenue          | 1,019,175                   | 4,111,960                       | 40,000                            | 35,000                           | 6,500,000                    | 404,000         | 100,450                 | 385,000 | 3,839,540     |
| <b>Deferred Revenue, end of year</b>       | -                           | -                               | -                                 | <b>447,000</b>                   | <b>4,000,000</b>             | -               | -                       | -       | <b>50,000</b> |
| <b>Revenues</b>                            |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Provincial Grants - Ministry of Education  | 1,010,175                   | 4,111,960                       | 40,000                            |                                  |                              | 384,000         | 100,450                 | 385,000 | 2,299,421     |
| Provincial Grants - Other                  |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Federal Grants                             |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Other Revenue                              |                             |                                 |                                   | 30,000                           | 6,500,000                    | 20,000          |                         |         | 1,540,119     |
| Investment Income                          | 9,000                       |                                 |                                   | 5,000                            |                              |                 |                         |         |               |
|  | 1,019,175                   | 4,111,960                       | 40,000                            | 35,000                           | 6,500,000                    | 404,000         | 100,450                 | 385,000 | 3,839,540     |
| <b>Expenses</b>                            |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Salaries                                   |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Teachers                                   |                             | 2,696,365                       |                                   |                                  |                              |                 |                         |         | 788,640       |
| Principals and Vice Principals             |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Educational Assistants                     |                             | 663,220                         |                                   |                                  |                              | 290,000         |                         |         | 590,450       |
| Support Staff                              |                             |                                 |                                   |                                  |                              | 18,500          |                         |         | 557,550       |
| Other Professionals                        |                             |                                 |                                   |                                  |                              |                 |                         |         | 187,200       |
| Substitutes                                |                             |                                 |                                   |                                  |                              |                 |                         |         | 28,650        |
|  | -                           | 3,359,585                       | -                                 | -                                | -                            | 308,500         | -                       | -       | 2,152,490     |
| Employee Benefits                          |                             | 752,375                         |                                   |                                  |                              | 87,000          |                         |         | 524,250       |
| Services and Supplies                      | 1,019,175                   |                                 | 40,000                            | 35,000                           | 6,500,000                    | 8,500           | 100,450                 | 385,000 | 1,162,800     |
|  | 1,019,175                   | 4,111,960                       | 40,000                            | 35,000                           | 6,500,000                    | 404,000         | 100,450                 | 385,000 | 3,839,540     |
| <b>Net Revenue (Expense)</b>               | -                           | -                               | -                                 | -                                | -                            | -               | -                       | -       | -             |

# School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

|  | Service<br>Delivery<br>Transformation | BC Provincial<br>School for the<br>Deaf | PRP<br>Fraser Park<br>Maples | Youth<br>At Risk | CYF<br>Contracts | Settlement<br>Services | Community<br>Services | Youth<br>Transitions | Environmental<br>Sustainability |
|--|---------------------------------------|---|------------------------------|------------------|------------------|------------------------|-----------------------|----------------------|---------------------------------|
|  | \$                                    | \$                                      | \$                           | \$               | \$               | \$                     | \$                    | \$                   | \$                              |
| <b>Deferred Revenue, beginning of year</b> | 148,977                               | -                                       | 50,000                       | -                | 185,000          | 600,000                | 275,000               | 9,000                | 20,000                          |
| <b>Add:</b> Restricted Grants              |                                       |   |                              |                  |                  |                        |                       |                      |                                 |
| Provincial Grants - Ministry of Education  |                                       | 5,906,187                               | 2,371,940                    |                  |                  |                        |                       |                      |                                 |
| Provincial Grants - Other                  |                                       |   |                              | 51,945           |                  |                        |                       | 52,800               |                                 |
| Federal Grants                             |                                       |   |                              |                  |                  |                        |                       |                      |                                 |
| Other                                      |                                       |   |                              | 66,920           | 30,000           |                        |                       |                      | 12,000                          |
| Investment Income                          |                                       |   |                              |                  |                  |                        |                       |                      |                                 |
|  | -                                     | 5,906,187                               | 2,371,940                    | 118,865          | 30,000           | -                      | -                     | 52,800               | 12,000                          |
| <b>Less:</b> Allocated to Revenue          | 100,000                               | 5,906,187                               | 2,421,940                    | 118,865          | 50,000           | 50,000                 | 75,000                | 61,800               | 15,000                          |
| <b>Deferred Revenue, end of year</b>       | <b>48,977</b>                         | <b>-</b>                                | <b>-</b>                     | <b>-</b>         | <b>165,000</b>   | <b>550,000</b>         | <b>200,000</b>        | <b>-</b>             | <b>17,000</b>                   |
| <b>Revenues</b>                            |                                       |   |                              |                  |                  |                        |                       |                      |                                 |
| Provincial Grants - Ministry of Education  | 100,000                               | 5,906,187                               | 2,421,940                    |                  |                  |                        |                       |                      |                                 |
| Provincial Grants - Other                  |                                       |   |                              | 51,945           |                  | 50,000                 |                       | 61,800               |                                 |
| Federal Grants                             |                                       |   |                              |                  |                  |                        |                       |                      |                                 |
| Other Revenue                              |                                       |   |                              | 66,920           | 50,000           |                        | 75,000                |                      | 15,000                          |
| Investment Income                          |                                       |   |                              |                  |                  |                        |                       |                      |                                 |
|  | 100,000                               | 5,906,187                               | 2,421,940                    | 118,865          | 50,000           | 50,000                 | 75,000                | 61,800               | 15,000                          |
| <b>Expenses</b>                            |                                       |   |                              |                  |                  |                        |                       |                      |                                 |
| Salaries                                   |                                       |   |                              |                  |                  |                        |                       |                      |                                 |
| Teachers                                   |                                       | 1,828,019                               | 1,622,550                    |                  | 25,000           |                        |                       | 47,000               |                                 |
| Principals and Vice Principals             |                                       | 213,650                                 |                              |                  |                  |                        |                       |                      |                                 |
| Educational Assistants                     |                                       | 1,709,346                               | 69,605                       | 93,400           |                  |                        |                       |                      |                                 |
| Support Staff                              |                                       | 75,652                                  | 30,755                       |                  |                  |                        |                       |                      |                                 |
| Other Professionals                        |                                       | 72,798                                  |                              |                  |                  |                        |                       |                      |                                 |
| Substitutes                                |                                       | 55,790                                  | 30,130                       |                  |                  |                        |                       | 2,800                |                                 |
|  | -                                     | 3,955,255                               | 1,753,040                    | 93,400           | 25,000           | -                      | -                     | 49,800               | -                               |
| Employee Benefits                          |                                       | 870,068                                 | 412,095                      | 25,465           | 5,000            |                        |                       | 12,000               |                                 |
| Services and Supplies                      | 100,000                               | 1,080,864                               | 256,805                      |                  | 20,000           | 50,000                 | 75,000                |                      | 15,000                          |
|  | 100,000                               | 5,906,187                               | 2,421,940                    | 118,865          | 50,000           | 50,000                 | 75,000                | 61,800               | 15,000                          |
| <b>Net Revenue (Expense)</b>               | <b>-</b>                              | <b>-</b>                                | <b>-</b>                     | <b>-</b>         | <b>-</b>         | <b>-</b>               | <b>-</b>              | <b>-</b>             | <b>-</b>                        |

# School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

|  | CIC<br>LINC | CIC<br>SWIS | Energy/Seismic<br>Projects | District<br>Food Services | TOTAL             |
|--|-------------|-------------|----------------------------|---------------------------|-------------------|
|  | \$          | \$          | \$                         | \$                        | \$                |
| <b>Deferred Revenue, beginning of year</b> | -           | -           | 375,000                    | 50,000                    | <b>6,872,977</b>  |
| <b>Add:</b> Restricted Grants              |             |             |                            |                           |                   |
| Provincial Grants - Ministry of Education  |             |             |                            |                           | <b>16,484,133</b> |
| Provincial Grants - Other                  |             |             |                            |                           | <b>104,745</b>    |
| Federal Grants                             | 1,901,941   | 896,347     |                            |                           | <b>2,798,288</b>  |
| Other                                      |             |             | 75,000                     | 100,000                   | <b>7,834,039</b>  |
| Investment Income                          |             |             |                            |                           | <b>16,000</b>     |
|  | 1,901,941   | 896,347     | 75,000                     | 100,000                   | <b>27,237,205</b> |
| <b>Less:</b> Allocated to Revenue          | 1,901,941   | 896,347     | 150,000                    | 100,000                   | <b>28,282,205</b> |
| <b>Deferred Revenue, end of year</b>       | -           | -           | <b>300,000</b>             | <b>50,000</b>             | <b>5,827,977</b>  |
| <b>Revenues</b>                            |             |             |                            |                           |                   |
| Provincial Grants - Ministry of Education  |             |             |                            |                           | <b>16,759,133</b> |
| Provincial Grants - Other                  |             |             |                            |                           | <b>163,745</b>    |
| Federal Grants                             | 1,901,941   | 896,347     |                            |                           | <b>2,798,288</b>  |
| Other Revenue                              |             |             | 150,000                    | 100,000                   | <b>8,547,039</b>  |
| Investment Income                          |             |             |                            |                           | <b>14,000</b>     |
|  | 1,901,941   | 896,347     | 150,000                    | 100,000                   | <b>28,282,205</b> |
| <b>Expenses</b>                            |             |             |                            |                           |                   |
| Salaries                                   |             |             |                            |                           |                   |
| Teachers                                   | 830,223     |             |                            |                           | <b>7,837,797</b>  |
| Principals and Vice Principals             |             |             |                            |                           | <b>213,650</b>    |
| Educational Assistants                     |             | 44,583      |                            |                           | <b>3,460,604</b>  |
| Support Staff                              | 113,539     | 494,220     |                            |                           | <b>1,290,216</b>  |
| Other Professionals                        | 97,166      | 55,025      |                            |                           | <b>412,189</b>    |
| Substitutes                                | 46,290      | 16,827      |                            |                           | <b>180,487</b>    |
|  | 1,087,218   | 610,655     | -                          | -                         | <b>13,394,943</b> |
| Employee Benefits                          | 249,113     | 183,797     |                            |                           | <b>3,121,163</b>  |
| Services and Supplies                      | 565,610     | 101,895     | 150,000                    | 100,000                   | <b>11,766,099</b> |
|  | 1,901,941   | 896,347     | 150,000                    | 100,000                   | <b>28,282,205</b> |
| <b>Net Revenue (Expense)</b>               | -           | -           | -                          | -                         | -                 |

# School District No. 41 (Burnaby)

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

|  | 2017 Annual Budget                     |                    |                    | 2016 Amended<br>Annual Budget |
|--|--|--------------------|--------------------|-------------------------------|
|  | Invested in Tangible<br>Capital Assets | Local<br>Capital   | Fund<br>Balance    |                               |
|  | \$                                     | \$                 | \$                 | \$                            |
| <b>Revenues</b>                                      |  |                    |                    |                               |
| Provincial Grants                                    |  |                    |                    |                               |
| Rentals and Leases                                   |  | 104,000            | <b>104,000</b>     | 102,000                       |
| Investment Income                                    |  | 50,000             | <b>50,000</b>      | 50,000                        |
| Amortization of Deferred Capital Revenue             | 7,300,000                              |                    | <b>7,300,000</b>   | 7,400,000                     |
| <b>Total Revenue</b>                                 | <b>7,300,000</b>                       | <b>154,000</b>     | <b>7,454,000</b>   | 7,552,000                     |
| <b>Expenses</b>                                      |  |                    |                    |                               |
| Amortization of Tangible Capital Assets              |  |                    |                    |                               |
| Operations and Maintenance                           | 9,100,000                              |                    | <b>9,100,000</b>   | 9,100,000                     |
| <b>Total Expense</b>                                 | <b>9,100,000</b>                       | -                  | <b>9,100,000</b>   | 9,100,000                     |
| <b>Net Revenue (Expense)</b>                         | <b>(1,800,000)</b>                     | <b>154,000</b>     | <b>(1,646,000)</b> | (1,548,000)                   |
| <b>Net Transfers (to) from other funds</b>           |  |                    |                    |                               |
| Tangible Capital Assets Purchased                    |  |                    | -                  | 160,000                       |
| Local Capital  |  | 1,392,000          | <b>1,392,000</b>   | 742,000                       |
| <b>Total Net Transfers</b>                           | -                                      | <b>1,392,000</b>   | <b>1,392,000</b>   | 902,000                       |
| <b>Other Adjustments to Fund Balances</b>            |  |                    |                    |                               |
| Tangible Capital Assets Purchased from Local Capital | 1,392,000                              | (1,392,000)        | -                  |                               |
| <b>Total Other Adjustments to Fund Balances</b>      | <b>1,392,000</b>                       | <b>(1,392,000)</b> | -                  |                               |
| <b>Budgeted Surplus (Deficit), for the year</b>      | <b>(408,000)</b>                       | <b>154,000</b>     | <b>(254,000)</b>   | (646,000)                     |