

Annual Budget

School District No. 41 (Burnaby)

June 30, 2014

School District No. 41 (Burnaby)

June 30, 2014

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 2013/2014 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 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$250,817,870 for the 2013/2014 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 2013/2014.

Read a first time the 23rd day of April, 2013.

Read a second time the 23rd day of April, 2013.

Read a third time, passed and adopted the 23rd day of April, 2013.

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 2013/2014, adopted by the Board the 23rd day of April, 2013.

Original signed

Secretary-Treasurer

School District No. 41 (Burnaby)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	23,228.000	23,569.500
Adult	129.750	157.500
Other	962.500	962.500
Total Ministry Operating Grant Funded FTE's	24,320.250	24,689.500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	209,025,499	210,022,492
Other	3,124,125	3,112,202
Federal Grants	14,980	14,980
Tuition	14,311,430	14,236,430
Other Revenue	9,384,044	8,621,759
Rentals and Leases	1,125,000	1,105,000
Investment Income	750,000	650,000
Amortization of Deferred Capital Revenue	7,547,950	6,900,000
Total Revenue	245,283,028	244,662,863
Expenses		
Instruction	210,662,163	210,029,652
District Administration	5,697,105	5,576,293
Operations and Maintenance	32,272,018	31,072,985
Transportation and Housing	1,444,584	1,436,017
Total Expense	250,075,870	248,114,947
Net Revenue (Expense)	(4,792,842)	(3,452,084)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,657,105	4,409,863
Budgeted Surplus (Deficit), for the year	(135,737)	957,779
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(135,737)	957,779
Budgeted Surplus (Deficit), for the year	(135,737)	957,779

School District No. 41 (Burnaby)

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	216,896,332	216,685,540
Special Purpose Funds - Total Expense	24,608,851	23,929,407
Capital Fund - Total Expense	8,570,687	7,500,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	742,000	1,412,779
Total Budget Bylaw Amount	<u>250,817,870</u>	<u>249,527,726</u>

Approved by the Board

Original signed	April 30, 2013
Signature of the Chairperson of the Board of Education	Date Signed
Original signed	April 30, 2013
Signature of the Superintendent	Date Signed
Original signed	April 30, 2013
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, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(4,792,842)</u>	<u>(3,452,084)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(742,000)	(1,412,779)
From Deferred Capital Revenue	(6,000,000)	(10,000,000)
Total Acquisition of Tangible Capital Assets	<u>(6,742,000)</u>	<u>(11,412,779)</u>
Amortization of Tangible Capital Assets	<u>8,570,687</u>	<u>7,500,000</u>
Total Effect of change in Tangible Capital Assets	<u>1,828,687</u>	<u>(3,912,779)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(2,964,155)</u></u>	<u><u>(7,364,863)</u></u>

School District No. 41 (Burnaby)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	194,204,617	195,106,846
Other	2,025,600	2,025,600
Federal Grants	14,980	14,980
Tuition	14,311,430	14,236,430
Other Revenue	694,600	694,600
Rentals and Leases	1,030,000	1,010,000
Investment Income	700,000	600,000
Total Revenue	<u>212,981,227</u>	<u>213,688,456</u>
Expenses		
Instruction	188,600,083	188,472,430
District Administration	5,327,073	5,210,627
Operations and Maintenance	22,096,833	22,138,707
Transportation and Housing	872,343	863,776
Total Expense	<u>216,896,332</u>	<u>216,685,540</u>
Net Revenue (Expense)	<u>(3,915,105)</u>	<u>(2,997,084)</u>
Budgeted Prior Year Surplus Appropriation	<u>4,657,105</u>	<u>4,409,863</u>
Net Transfers (to) from other funds		
Local Capital	(742,000)	(1,412,779)
Total Net Transfers	<u>(742,000)</u>	<u>(1,412,779)</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, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	191,041,374	191,813,472
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
Education Guarantee	1,692,260	1,822,391
Other Misc and One-Time Grants	28,988	28,988
Total Provincial Grants - Ministry of Education	<u>194,204,617</u>	<u>195,106,846</u>
Provincial Grants - Other	<u>2,025,600</u>	<u>2,025,600</u>
Federal Grants	<u>14,980</u>	<u>14,980</u>
Tuition		
Summer School Fees	285,183	285,183
Continuing Education	1,240,700	1,240,700
Offshore Tuition Fees	12,785,547	12,710,547
Total Tuition	<u>14,311,430</u>	<u>14,236,430</u>
Other Revenues		
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
Other Program Fees	312,600	312,600
Sundry	177,000	177,000
Total Other Revenue	<u>694,600</u>	<u>694,600</u>
Rentals and Leases	<u>1,030,000</u>	<u>1,010,000</u>
Investment Income	<u>700,000</u>	<u>600,000</u>
Total Operating Revenue	<u>212,981,227</u>	<u>213,688,456</u>

School District No. 41 (Burnaby)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Salaries		
Teachers	107,431,383	108,099,923
Principals and Vice Principals	8,561,330	8,574,794
Educational Assistants	13,217,778	12,785,778
Support Staff	18,663,877	18,733,877
Other Professionals	3,739,771	3,776,010
Substitutes	6,251,342	6,560,269
Total Salaries	<u>157,865,481</u>	<u>158,530,651</u>
Employee Benefits	<u>37,552,360</u>	<u>35,523,583</u>
Total Salaries and Benefits	<u>195,417,841</u>	<u>194,054,234</u>
Services and Supplies		
Services	8,342,708	8,801,648
Student Transportation	772,779	770,311
Professional Development and Travel	997,373	1,038,155
Rentals and Leases	509,704	509,704
Dues and Fees	72,988	72,988
Insurance	473,716	466,715
Supplies	6,957,279	7,809,472
Utilities	3,351,944	3,162,313
Total Services and Supplies	<u>21,478,491</u>	<u>22,631,306</u>
Total Operating Expense	<u>216,896,332</u>	<u>216,685,540</u>

School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2014

	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	77,248,373	305,894	644,551	2,075,234	225,718	3,828,045	84,327,815
1.03 Career Programs	891,938	35,994		129,115		94,721	1,151,768
1.07 Library Services	2,674,342	10,485	296,752	292,806		109,671	3,384,056
1.08 Counselling	3,218,762	20,970					3,239,732
1.10 Special Education	9,177,384	335,731	11,962,509			1,308,175	22,783,799
1.30 English Language Learning	5,716,041	47,184	164,850			234,408	5,997,633
1.31 Aboriginal Education	760,425	140,949				31,184	1,097,408
1.41 School Administration	565,728	6,773,465		3,977,074		25,200	11,341,467
1.60 Summer School	1,156,206	222,268		29,742	5,000	127,634	1,540,850
1.61 Continuing Education	2,556,349	217,966		314,902	378,032	204,229	3,671,478
1.62 Off Shore Students	3,392,364	62,833	149,116	153,507	259,662	19,796	4,037,278
Total Function 1	107,357,912	8,173,739	13,217,778	6,972,380	868,412	5,983,063	142,573,284
4 District Administration							
4.11 Educational Administration	73,471	387,591		170,606	811,388		1,443,056
4.40 School District Governance				50,746	239,846		290,592
4.41 Business Administration				764,288	1,166,747		1,931,035
Total Function 4	73,471	387,591	-	985,640	2,217,981	-	3,664,683
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				134,974	641,345	12,862	789,181
5.50 Maintenance Operations				9,638,136		255,417	9,893,553
5.52 Maintenance of Grounds				704,851			704,851
5.56 Utilities							-
Total Function 5	-	-	-	10,477,961	641,345	268,279	11,387,585
7 Transportation and Housing							
7.70 Student Transportation				227,896	12,033		239,929
Total Function 7	-	-	-	227,896	12,033	-	239,929
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	107,431,383	8,561,330	13,217,778	18,663,877	3,739,771	6,251,342	157,865,481

School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	84,327,815	20,137,302	104,465,117	6,273,693	110,738,810	111,296,318
1.03 Career Programs	1,151,768	275,868	1,427,636	44,044	1,471,680	1,453,584
1.07 Library Services	3,384,056	820,923	4,204,979	490,825	4,695,804	4,683,638
1.08 Counselling	3,239,732	780,186	4,019,918	-	4,019,918	3,933,243
1.10 Special Education	22,783,799	5,655,630	28,439,429	443,345	28,882,774	28,112,346
1.30 English Language Learning	5,997,633	1,440,253	7,437,886	41,202	7,479,088	7,364,717
1.31 Aboriginal Education	1,097,408	263,320	1,360,728	68,862	1,429,590	1,412,831
1.41 School Administration	11,341,467	2,552,322	13,893,789	25,000	13,918,789	13,859,253
1.60 Summer School	1,540,850	344,338	1,885,188	91,500	1,976,688	1,954,422
1.61 Continuing Education	3,671,478	815,868	4,487,346	1,614,023	6,101,369	6,201,001
1.62 Off Shore Students	4,037,278	932,201	4,969,479	2,916,094	7,885,573	8,201,077
Total Function 1	142,573,284	34,018,211	176,591,495	12,008,588	188,600,083	188,472,430
4 District Administration						
4.11 Educational Administration	1,443,056	322,209	1,765,265	112,785	1,878,050	1,794,168
4.40 School District Governance	290,592	37,597	328,189	189,147	517,336	516,306
4.41 Business Administration	1,931,035	438,581	2,369,616	562,071	2,931,687	2,900,153
Total Function 4	3,664,683	798,387	4,463,070	864,003	5,327,073	5,210,627
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	789,181	170,013	959,194	537,513	1,496,707	1,493,127
5.50 Maintenance Operations	9,893,553	2,370,742	12,264,295	3,377,817	15,642,112	15,887,704
5.52 Maintenance of Grounds	704,851	172,828	877,679	728,392	1,606,071	1,595,563
5.56 Utilities	-	-	-	3,351,943	3,351,943	3,162,313
Total Function 5	11,387,585	2,713,583	14,101,168	7,995,665	22,096,833	22,138,707
7 Transportation and Housing						
7.70 Student Transportation	239,929	22,179	262,108	610,235	872,343	863,776
Total Function 7	239,929	22,179	262,108	610,235	872,343	863,776
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	157,865,481	37,552,360	195,417,841	21,478,491	216,896,332	216,685,540

School District No. 41 (Burnaby)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2014

	2014	2013 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	14,820,882	14,915,646
Other	1,098,525	1,086,602
Other Revenue	8,689,444	7,927,159
Total Revenue	24,608,851	23,929,407
Expenses		
Instruction	22,062,080	21,557,222
District Administration	370,032	365,666
Operations and Maintenance	1,604,498	1,434,278
Transportation and Housing	572,241	572,241
Total Expense	24,608,851	23,929,407
Budgeted Surplus (Deficit), for the year	-	-

School District No. 41 (Burnaby)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OIEP	CommunityLINK	BC Provincial School for the Deaf
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	818,096		60,000	3,850,000					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	986,402	2,442,761	45,000	384,000	100,450	283,313	2,234,716	5,661,882	
Provincial Grants - Other	150,000			6,000,000	27,195		1,392,186		
Investment Income	25,000								
Less: Allocated to Revenue	1,161,402	2,442,761	45,000	6,000,000	411,195	100,450	3,626,902	5,661,882	
Deferred Revenue, end of year	375,000	2,442,761	100,000	6,750,000	411,195	100,450	3,626,902	5,661,882	
			5,000	3,100,000					
Revenues									
Provincial Grants - Ministry of Education	1,505,000	2,442,761	100,000	384,000	100,450	283,313	2,234,716	5,661,882	
Provincial Grants - Other	99,498			6,750,000	27,195		1,392,186		
Other Revenue	1,604,498	2,442,761	100,000	6,750,000	411,195	100,450	3,626,902	5,661,882	
Expenses									
Salaries									
Teachers		950,000		267,184	44,697		856,630	1,841,232	
Principals and Vice Principals								192,314	
Educational Assistants		920,425					554,880	1,516,175	
Support Staff	175,000			18,200			520,695	73,819	
Other Professionals	37,500			26,013			140,473	66,225	
Substitutes		75,000					31,800	65,284	
Employee Benefits	212,500	1,945,425		311,397		44,697	2,104,478	3,755,049	
Services and Supplies	48,000	422,336		90,907		10,053	498,544	802,009	
Administration Fees	1,343,998	75,000	100,000	6,750,000	8,891	228,563	1,023,880	835,210	
	1,604,498	2,442,761	100,000	6,750,000	411,195	283,313	3,626,902	5,661,882	
Net Revenue (Expense)									

School District No. 41 (Burnaby)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2014

PRP Fraser Park/ Maples	Scholarships	Youth at Risk Subst. Abuse	Youth at Risk Young Parent	CYF Contracts	Settlement Services	Community Services	Youth Transition	Environmental Sustainability
\$	\$	\$	\$	\$	\$	\$	\$	\$
	400,000	130,000		269,170	641,462	635,000		7,500
Deferred Revenue, beginning of year								
Add: Restricted Grants								
Provincial Grants - Ministry of Education			51,944		971,206		42,000	11,868
Provincial Grants - Other	45,000	58,876		10,000				
Investment Income	10,000							
	55,000	58,876	51,944	10,000	971,206	-	42,000	11,868
Less: Allocated to Revenue	50,000	58,876	51,944	38,475	1,004,581	264,214	42,000	9,000
Deferred Revenue, end of year	405,000	130,000	-	240,695	608,087	370,786	-	10,368
Revenues								
Provincial Grants - Ministry of Education			51,944		1,004,581		42,000	9,000
Provincial Grants - Other	50,000	58,876		38,475		264,214		
Other Revenue	50,000	58,876	51,944	38,475	1,004,581	264,214	42,000	9,000
Expenses								
Salaries								
Teachers	1,489,666			6,501			34,145	
Principals and Vice Principals								
Educational Assistants	32,541	55,000	44,160		44,259			
Support Staff	29,423				526,583			
Other Professionals	27,550				81,851			
Substitutes					25,396			
Employee Benefits	1,579,180	55,000	44,160	6,501	678,089		34,145	
Services and Supplies	340,359	1,876	4,284	260	172,162	17,490	7,855	
Administration Fees	88,803	50,000	3,500	31,714	154,330	246,724		9,000
	100,418							
	2,108,760	50,000	51,944	38,475	1,004,581	264,214	42,000	9,000
Net Revenue (Expense)								

School District No. 41 (Burnaby)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2014

	TOTAL
	\$
Deferred Revenue, beginning of year	6,811,228
Add: Restricted Grants	
Provincial Grants - Ministry of Education	14,247,284
Provincial Grants - Other	1,065,150
Other	7,695,125
Investment Income	35,000
	<u>23,042,559</u>
Less: Allocated to Revenue	<u>24,608,851</u>
Deferred Revenue, end of year	<u><u>5,244,936</u></u>
Revenues	
Provincial Grants - Ministry of Education	14,820,882
Provincial Grants - Other	1,098,525
Other Revenue	8,689,444
	<u>24,608,851</u>
Expenses	
Salaries	
Teachers	5,490,055
Principals and Vice Principals	192,314
Educational Assistants	3,167,440
Support Staff	1,343,720
Other Professionals	379,612
Substitutes	197,480
	<u>10,770,621</u>
Employee Benefits	2,416,135
Services and Supplies	11,052,063
Administration Fees	370,032
	<u>24,608,851</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 41 (Burnaby)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2014

	2014 Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Rentals and Leases		95,000	95,000	95,000
Investment Income		50,000	50,000	50,000
Amortization of Deferred Capital Revenue	7,547,950		7,547,950	6,900,000
Total Revenue	7,547,950	145,000	7,692,950	7,045,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	8,570,687		8,570,687	7,500,000
Total Expense	8,570,687	-	8,570,687	7,500,000
Net Revenue (Expense)	(1,022,737)	145,000	(877,737)	(455,000)
Net Transfers (to) from other funds				
Local Capital		742,000	742,000	1,412,779
Total Net Transfers	-	742,000	742,000	1,412,779
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	(280,737)	145,000	(135,737)	957,779