

Annual Budget

School District No. 41 (Burnaby)

June 30, 2015

School District No. 41 (Burnaby)

June 30, 2015

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

Annual Budget Bylaw

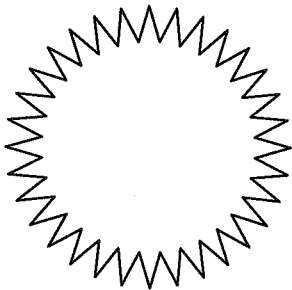
A Bylaw of the Board of Education of School District No. 41 (Burnaby) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2014/2015 pursuant to Section 113 of the *School Act*, R.S.B.C., 1996, c.412 as amended from time to time (called the "*Act*").

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 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$252,715,926 for the 2014/2015 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 2014/2015.

Read a first time the 22nd day of April, 2014.

Read a second time the 22nd day of April, 2014.

Read a third time, passed and adopted the 22nd day of April, 2014.



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 2014/2015, adopted by the Board the 22nd day of April, 2014.

Original signed

Secretary-Treasurer

School District No. 41 (Burnaby)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	23,416.000	23,391.125
Adult	117.000	118.625
Other	933.250	933.250
Total Ministry Operating Grant Funded FTE's	24,466.250	24,443.000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	210,310,665	210,924,732
Other	1,145,026	2,963,250
Federal Grants	2,195,980	20,980
Tuition	15,930,161	15,080,161
Other Revenue	9,290,785	9,566,772
Rentals and Leases	1,205,000	1,155,000
Investment Income	890,000	865,000
Amortization of Deferred Capital Revenue	7,100,000	7,400,000
Total Revenue	248,067,617	247,975,895
Expenses		
Instruction	211,937,039	212,727,419
District Administration	5,760,394	5,715,991
Operations and Maintenance	32,802,569	33,906,376
Transportation and Housing	1,473,924	1,509,191
Total Expense	251,973,926	253,858,977
Net Revenue (Expense)	(3,906,309)	(5,883,082)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,228,309	5,743,082
Budgeted Surplus (Deficit), for the year	(678,000)	(140,000)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(678,000)	(140,000)
Budgeted Surplus (Deficit), for the year	(678,000)	(140,000)

School District No. 41 (Burnaby)

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	216,973,287	220,050,460
Special Purpose Funds - Total Expense	26,320,639	25,208,517
Special Purpose Funds - Tangible Capital Assets Purchased		158,000
Capital Fund - Total Expense	8,680,000	8,600,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	742,000	742,000
Total Budget Bylaw Amount	<u>252,715,926</u>	<u>254,758,977</u>

Approved by the Board

"original signed"

April 30, 2014

Signature of the Chairperson of the Board of Education

Date Signed

"original signed"

April 30, 2014

Signature of the Superintendent

Date Signed

"original signed"

April 30, 2014

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, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(3,906,309)</u>	<u>(5,883,082)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(158,000)
From Local Capital	(742,000)	(742,000)
From Deferred Capital Revenue	(4,000,000)	(5,000,000)
Total Acquisition of Tangible Capital Assets	<u>(4,742,000)</u>	<u>(5,900,000)</u>
Amortization of Tangible Capital Assets	<u>8,680,000</u>	<u>8,600,000</u>
Total Effect of change in Tangible Capital Assets	<u>3,938,000</u>	<u>2,700,000</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>31,691</u>	<u>(3,183,082)</u>

School District No. 41 (Burnaby)Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	195,790,511	195,622,775
Other	366,626	1,832,886
Federal Grants	20,980	20,980
Tuition	15,930,161	15,080,161
Other Revenue	473,700	637,576
Rentals and Leases	1,105,000	1,055,000
Investment Income	800,000	800,000
Total Revenue	214,486,978	215,049,378
Expenses		
Instruction	187,330,534	190,104,186
District Administration	5,390,362	5,322,913
Operations and Maintenance	23,447,951	23,783,654
Transportation and Housing	804,440	839,707
Total Expense	216,973,287	220,050,460
Net Revenue (Expense)	(2,486,309)	(5,001,082)
Budgeted Prior Year Surplus Appropriation	3,228,309	5,743,082
Net Transfers (to) from other funds		
Local Capital	(742,000)	(742,000)
Total Net Transfers	(742,000)	(742,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 41 (Burnaby)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	192,901,928	192,653,989
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
Education Guarantee	1,417,600	1,470,760
Other Misc and One-Time Grants	28,988	56,031
Total Provincial Grants - Ministry of Education	195,790,511	195,622,775
Provincial Grants - Other	366,626	1,832,886
Federal Grants	20,980	20,980
Tuition		
Summer School Fees	348,478	348,478
Continuing Education	1,248,600	1,248,600
Offshore Tuition Fees	14,333,083	13,483,083
Total Tuition	15,930,161	15,080,161
Other Revenues		
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
Other Program Fees	91,700	91,700
BCPSEA - EHB Plan	-	163,876
Sundry	177,000	177,000
Total Other Revenue	473,700	637,576
Rentals and Leases	1,105,000	1,055,000
Investment Income	800,000	800,000
Total Operating Revenue	214,486,978	215,049,378

School District No. 41 (Burnaby)

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2015

Schedule 2B

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
Salaries		
Teachers	107,146,847	107,912,618
Principals and Vice Principals	8,439,708	8,541,708
Educational Assistants	14,151,082	13,641,742
Support Staff	18,736,413	19,045,821
Other Professionals	3,677,102	3,711,674
Substitutes	6,255,221	6,497,122
Total Salaries	158,406,373	159,350,685
Employee Benefits	38,163,902	37,834,387
Total Salaries and Benefits	196,570,275	197,185,072
Services and Supplies		
Services	7,677,714	8,756,658
Student Transportation	672,779	747,779
Professional Development and Travel	927,739	945,839
Rentals and Leases	205,388	492,632
Dues and Fees	75,000	75,000
Insurance	473,716	473,716
Supplies	6,945,370	8,121,821
Utilities	3,425,306	3,251,943
Total Services and Supplies	20,403,012	22,865,388
Total Operating Expense	216,973,287	220,050,460

School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	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	77,653,918	320,347	668,553	1,143,796	178,966	3,813,480	83,779,060
1.03 Career Programs	902,852	35,607		131,539		128,417	1,198,415
1.07 Library Services	2,675,172	15,688	299,926	150,625		106,416	3,247,827
1.08 Counselling	3,237,327						3,237,327
1.10 Special Education	9,118,864	388,912	12,848,320			1,276,471	23,632,567
1.30 English Language Learning	5,645,509	57,522				224,574	5,927,605
1.31 Aboriginal Education	671,758	139,609	171,639			26,722	1,009,728
1.41 School Administration	557,775	6,654,000		4,125,263	5,000	24,188	11,361,226
1.60 Summer School	1,133,549	217,468		25,290		248,125	1,629,432
1.61 Continuing Education	1,721,275	217,966		269,291	327,732	146,170	2,682,434
1.62 Off Shore Students	3,754,479	36,513	162,644	144,788	263,542	7,578	4,369,544
Total Function 1	107,072,478	8,083,632	14,151,082	5,990,592	775,240	6,002,141	142,075,165
4 District Administration							
4.11 Educational Administration	74,369	356,076		172,590	863,715		1,466,750
4.40 School District Governance				53,131	247,046		300,177
4.41 Business Administration				801,484	1,097,765		1,899,249
Total Function 4	74,369	356,076	-	1,027,205	2,208,526	-	3,666,176
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				187,837	681,303	12,309	881,449
5.50 Maintenance Operations				10,569,276		240,771	10,810,047
5.52 Maintenance of Grounds				729,537			729,537
5.56 Utilities							-
Total Function 5	-	-	-	11,486,650	681,303	253,080	12,421,033
7 Transportation and Housing							
7.70 Student Transportation				231,966	12,033		243,999
Total Function 7	-	-	-	231,966	12,033	-	243,999
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	107,146,847	8,439,708	14,151,082	18,736,413	3,677,102	6,255,221	158,406,373

School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	83,779,060	20,445,306	104,224,366	6,175,482	110,399,848	111,634,916
1.03 Career Programs	1,198,415	293,365	1,491,780	49,551	1,541,331	1,532,046
1.07 Library Services	3,247,827	785,707	4,033,534	589,290	4,622,824	4,834,939
1.08 Counselling	3,237,327	796,840	4,034,167		4,034,167	3,993,589
1.10 Special Education	23,632,567	5,898,225	29,530,792	429,905	29,960,697	29,288,090
1.30 English Language Learning	5,927,605	1,446,994	7,374,599	41,202	7,415,801	7,434,288
1.31 Aboriginal Education	1,009,728	230,688	1,240,416	67,862	1,308,278	1,414,407
1.41 School Administration	11,361,226	2,699,067	14,060,293	25,000	14,085,293	14,091,046
1.60 Summer School	1,629,432	356,593	1,986,025	103,500	2,089,525	2,074,412
1.61 Continuing Education	2,682,434	361,849	3,044,283	158,386	3,202,669	5,300,079
1.62 Off Shore Students	4,369,544	1,084,208	5,453,752	3,216,349	8,670,101	8,506,374
Total Function 1	142,075,165	34,398,842	176,474,007	10,856,527	187,330,534	190,104,186
4 District Administration						
4.11 Educational Administration	1,466,750	337,682	1,804,432	105,804	1,910,236	1,897,814
4.40 School District Governance	300,177	39,833	340,010	191,159	531,169	528,891
4.41 Business Administration	1,899,249	451,057	2,350,306	598,651	2,948,957	2,896,208
Total Function 4	3,666,176	828,572	4,494,748	895,614	5,390,362	5,322,913
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	881,449	201,289	1,082,738	536,933	1,619,671	1,613,095
5.50 Maintenance Operations	10,810,047	2,529,780	13,339,827	3,401,588	16,741,415	17,266,051
5.52 Maintenance of Grounds	729,537	180,213	909,750	751,809	1,661,559	1,652,565
5.56 Utilities	-	-	-	3,425,306	3,425,306	3,251,943
Total Function 5	12,421,033	2,911,282	15,332,315	8,115,636	23,447,951	23,783,654
7 Transportation and Housing						
7.70 Student Transportation	243,999	25,206	269,205	535,235	804,440	839,707
Total Function 7	243,999	25,206	269,205	535,235	804,440	839,707
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	158,406,373	38,163,902	196,570,275	20,403,012	216,973,287	220,050,460

School District No. 41 (Burnaby)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2015

	2015	2014 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	14,520,154	15,301,957
Other	778,400	1,130,364
Federal Grants	2,175,000	
Other Revenue	8,817,085	8,929,196
Investment Income	30,000	5,000
Total Revenue	26,320,639	25,366,517
Expenses		
Instruction	24,606,505	22,623,233
District Administration	370,032	393,078
Operations and Maintenance	674,618	1,522,722
Transportation and Housing	669,484	669,484
Total Expense	26,320,639	25,208,517
Net Revenue (Expense)	-	158,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(158,000)
Total Net Transfers	-	(158,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 41 (Burnaby)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	20,000	400,000	4,500,000	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	649,618	3,060,458	28,000			384,000	100,450	272,270	2,234,716
Provincial Grants - Other									
Federal Grants				25,000	6,500,000	80,900			1,311,680
Other				10,000					
Investment Income	25,000								
	674,618	3,060,458	28,000	35,000	6,500,000	464,900	100,450	272,270	3,546,396
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	48,000	405,000	4,000,000	464,900	100,450	272,270	3,546,396
Revenues									
Provincial Grants - Ministry of Education	649,618	3,060,458	48,000			384,000	100,450	272,270	2,234,716
Provincial Grants - Other									
Federal Grants				25,000	7,000,000	80,900			1,311,680
Other Revenue	25,000			5,000					
Investment Income	674,618	3,060,458	48,000	30,000	7,000,000	464,900	100,450	272,270	3,546,396
Expenses									
Salaries									
Teachers		1,472,250				288,600			796,500
Principals and Vice Principals									
Educational Assistants		995,000				17,900			524,050
Support Staff	165,000					25,800			468,050
Other Professionals									146,450
Substitutes	165,000	2,467,250				332,300			25,350
	38,000	593,208	48,000	30,000	7,000,000	93,500	100,450	272,270	578,700
Employee Benefits	471,618					39,100			1,007,296
Services and Supplies									
Administration Fees	674,618	3,060,458	48,000	30,000	7,000,000	464,900	100,450	272,270	3,546,396
Net Revenue (Expense)									

School District No. 41 (Burnaby)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2015

BC Provincial School for the Deaf	PRP Fraser Park/Maples	Youth at Risk Subst. Abuse	Youth at Risk Young Parent	CYF Contracts	Settlement Services	Community Services	Youth Transitions	Environmental Sustainability
\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	100,000	-	90,000	675,000	400,000	-	10,000
Add: Restricted Grants								
Provincial Grants - Ministry of Education	2,108,760	52,000					51,400	
Provincial Grants - Other								
Federal Grants		59,000		30,000				12,000
Other								
Investment Income								
Less: Allocated to Revenue								
Deferred Revenue, end of year	2,108,760	159,000	52,000	120,000	675,000	110,505	51,400	10,000
Revenues	2,108,760	159,000	52,000	120,000	675,000	110,505	51,400	10,000
Provincial Grants - Ministry of Education	2,108,760	52,000			675,000		51,400	
Provincial Grants - Other								
Federal Grants		159,000		120,000		110,505		10,000
Other Revenue								
Investment Income								
Expenses								
Salaries								
Teachers	1,841,232			10,000			41,700	
Principals and Vice Principals	192,314							
Educational Assistants	1,516,175	55,000	44,200		44,260			
Support Staff	73,819				197,000			
Other Professionals	66,225				81,850			
Substitutes	65,284				25,400			
Employee Benefits	3,755,049	55,000	44,200	10,000	348,510		41,700	
Services and Supplies	802,009	2,000	4,300	2,500	172,160		9,700	
Administration Fees	835,210	102,000	3,500	107,500	154,330	110,505		10,000
Other	269,614							
Total	5,661,882	159,000	52,000	120,000	675,000	110,505	51,400	10,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2015

	LINC Settlement Program	TOTAL
	\$	\$
Deferred Revenue, beginning of year		6,195,000
Add: Restricted Grants		
Provincial Grants - Ministry of Education	14,500,154	
Provincial Grants - Other	103,400	
Federal Grants	2,175,000	
Other	8,018,580	
Investment Income	35,000	
	<u>2,175,000</u>	<u>24,832,134</u>
Less: Allocated to Revenue	2,175,000	26,320,639
Deferred Revenue, end of year	<u>-</u>	<u>4,706,495</u>
Revenues		
Provincial Grants - Ministry of Education	14,520,154	
Provincial Grants - Other	778,400	
Federal Grants	2,175,000	
Other Revenue	8,817,085	
Investment Income	30,000	
	<u>2,175,000</u>	<u>26,320,639</u>
Expenses		
Salaries		
Teachers	830,359	6,770,307
Principals and Vice Principals	6,802	199,116
Educational Assistants		3,211,226
Support Staff	173,256	1,124,448
Other Professionals	103,067	450,942
Substitutes		116,034
	<u>1,113,484</u>	<u>11,872,073</u>
Employee Benefits	288,799	2,973,235
Services and Supplies	772,717	11,105,299
Administration Fees		370,032
	<u>2,175,000</u>	<u>26,320,639</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 41 (Burnaby)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2015

Schedule 4

	2015 Annual Budget			2014 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Rentals and Leases		100,000	100,000	100,000
Investment Income		60,000	60,000	60,000
Amortization of Deferred Capital Revenue	7,100,000		7,100,000	7,400,000
Total Revenue	7,100,000	160,000	7,260,000	7,560,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	8,680,000		8,680,000	8,600,000
Total Expense	8,680,000	-	8,680,000	8,600,000
Net Revenue (Expense)	(1,580,000)	160,000	(1,420,000)	(1,040,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	158,000
Local Capital		742,000	742,000	742,000
Total Net Transfers	-	742,000	742,000	900,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	742,000	(742,000)	-	
Total Other Adjustments to Fund Balances	742,000	(742,000)	-	
Budgeted Surplus (Deficit), for the year	(838,000)	160,000	(678,000)	(140,000)