

Amended Annual Budget

School District No. 41 (Burnaby)

June 30, 2014

School District No. 41 (Burnaby)

June 30, 2014

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

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 41 (BURNABY) (called the "Board") to adopt the Amended 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. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 41 (Burnaby) Amended 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 \$254,758,977 for the 2013/2014 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2013/2014.

READ A FIRST TIME THE 25th DAY OF FEBRUARY, 2014;

READ A SECOND TIME THE 25th DAY OF FEBRUARY, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF FEBRUARY, 2014;

(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) Amended Annual Budget Bylaw 2013/2014, adopted by the Board the 25th DAY OF FEBRUARY, 2014.

"original signed"

Secretary Treasurer

School District No. 41 (Burnaby)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	23,391.125	23,569.500
Adult	118.625	157.500
Other	933.250	962.500
Total Ministry Operating Grant Funded FTE's	24,443.000	24,689.500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	210,924,732	210,022,492
Other	2,963,250	3,112,202
Federal Grants	20,980	14,980
Tuition	15,080,161	14,236,430
Other Revenue	9,566,772	8,621,759
Rentals and Leases	1,155,000	1,105,000
Investment Income	865,000	650,000
Amortization of Deferred Capital Revenue	7,400,000	6,900,000
Total Revenue	247,975,895	244,662,863
Expenses		
Instruction	212,727,419	210,029,652
District Administration	5,715,991	5,576,293
Operations and Maintenance	33,906,376	31,072,985
Transportation and Housing	1,509,191	1,436,017
Total Expense	253,858,977	248,114,947
Net Revenue (Expense)	(5,883,082)	(3,452,084)
Budgeted Allocation (Retirement) of Surplus (Deficit)	5,743,082	4,409,863
Budgeted Surplus (Deficit), for the year	(140,000)	957,779
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(140,000)	957,779
Budgeted Surplus (Deficit), for the year	(140,000)	957,779

School District No. 41 (Burnaby)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	220,050,460	216,685,540
Special Purpose Funds - Total Expense	25,208,517	23,929,407
Special Purpose Funds - Tangible Capital Assets Purchased	158,000	
Capital Fund - Total Expense	8,600,000	7,500,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	742,000	1,412,779
Total Budget Bylaw Amount	254,758,977	249,527,726

Approved by the Board

"original signed"	25-Feb-14
Signature of the Chairperson of the Board of Education	Date Signed
"original signed"	25-Feb-14
Signature of the Superintendent	Date Signed
"original signed"	25-Feb-14
Signature of the Secretary Treasurer	Date Signed

School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(5,883,082)</u>	<u>(3,452,084)</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)	(1,412,779)
From Deferred Capital Revenue	(5,000,000)	(10,000,000)
Total Acquisition of Tangible Capital Assets	<u>(5,900,000)</u>	<u>(11,412,779)</u>
Amortization of Tangible Capital Assets	<u>8,600,000</u>	7,500,000
Total Effect of change in Tangible Capital Assets	<u>2,700,000</u>	<u>(3,912,779)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(3,183,082)</u></u>	<u><u>(7,364,863)</u></u>

School District No. 41 (Burnaby)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2014

	Operating Fund	Special Purpose Fund	Capital Fund	2014 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	8,032,466		73,056,380	81,088,846
Changes for the year				
Net Revenue (Expense) for the year	(5,001,082)	158,000	(1,040,000)	(5,883,082)
Interfund Transfers				
Tangible Capital Assets Purchased		(158,000)	158,000	-
Local Capital	(742,000)		742,000	-
Net Changes for the year	<u>(5,743,082)</u>	<u>-</u>	<u>(140,000)</u>	<u>(5,883,082)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>2,289,384</u></u>	<u>-</u>	<u><u>72,916,380</u></u>	<u><u>75,205,764</u></u>

School District No. 41 (Burnaby)Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	195,622,775	195,106,846
Other	1,832,886	2,025,600
Federal Grants	20,980	14,980
Tuition	15,080,161	14,236,430
Other Revenue	637,576	694,600
Rentals and Leases	1,055,000	1,010,000
Investment Income	800,000	600,000
Total Revenue	215,049,378	213,688,456
Expenses		
Instruction	190,104,186	188,472,430
District Administration	5,322,913	5,210,627
Operations and Maintenance	23,783,654	22,138,707
Transportation and Housing	839,707	863,776
Total Expense	220,050,460	216,685,540
Net Revenue (Expense)	(5,001,082)	(2,997,084)
Budgeted Prior Year Surplus Appropriation	5,743,082	4,409,863
Net Transfers (to) from other funds		
Local Capital	(742,000)	(1,412,779)
Total Net Transfers	(742,000)	(1,412,779)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 41 (Burnaby)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	192,653,989	191,813,472
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
Education Guarantee	1,470,760	1,822,391
Other Misc and One-Time Grants	56,031	28,988
Total Provincial Grants - Ministry of Education	195,622,775	195,106,846
Provincial Grants - Other	1,832,886	2,025,600
Federal Grants	20,980	14,980
Tuition		
Summer School Fees	348,478	285,183
Continuing Education	1,248,600	1,240,700
Offshore Tuition Fees	13,483,083	12,710,547
Total Tuition	15,080,161	14,236,430
Other Revenues		
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
Other Program Fees	91,700	312,600
BCPSEA - Teachers EHB Plan Funding	163,876	
Sundry	177,000	177,000
Total Other Revenue	637,576	694,600
Rentals and Leases	1,055,000	1,010,000
Investment Income	800,000	600,000
Total Operating Revenue	215,049,378	213,688,456

School District No. 41 (Burnaby)

Schedule 2B

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

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Salaries		
Teachers	107,912,618	108,099,923
Principals and Vice Principals	8,541,708	8,574,794
Educational Assistants	13,641,742	12,785,778
Support Staff	19,045,821	18,733,877
Other Professionals	3,711,674	3,776,010
Substitutes	6,497,122	6,560,269
Total Salaries	159,350,685	158,530,651
Employee Benefits	37,834,387	35,523,583
Total Salaries and Benefits	197,185,072	194,054,234
Services and Supplies		
Services	8,756,658	8,801,648
Student Transportation	747,779	770,311
Professional Development and Travel	945,839	1,038,155
Rentals and Leases	492,632	509,704
Dues and Fees	75,000	72,988
Insurance	473,716	466,715
Supplies	8,121,821	7,809,472
Utilities	3,251,943	3,162,313
Total Services and Supplies	22,865,388	22,631,306
Total Operating Expense	220,050,460	216,685,540

School District No. 41 (Burnaby)

Amended 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	77,943,435	320,337	658,449	993,519	178,966	3,803,437	83,898,143
1.03 Career Programs	897,375	35,606		129,291		133,131	1,195,403
1.07 Library Services	2,694,343	15,688	295,393	289,051		121,987	3,416,462
1.08 Counselling	3,217,688						3,217,688
1.10 Special Education	9,086,105	388,900	12,358,669			1,372,021	23,205,695
1.30 English Language Learning	5,646,661	57,521				255,654	5,959,836
1.31 Aboriginal Education	742,883	139,605	169,045			33,634	1,085,167
1.41 School Administration	554,391	6,756,040		4,102,486		2,000	11,414,917
1.60 Summer School	1,126,672	217,468		24,858	5,000	271,874	1,645,872
1.61 Continuing Education	2,254,084	217,966		331,889	382,732	193,579	3,380,250
1.62 Off Shore Students	3,675,063	36,513	160,186	142,314	263,542	32,503	4,310,121
Total Function 1	107,838,700	8,185,644	13,641,742	6,013,408	830,240	6,219,820	142,729,554
4 District Administration							
4.11 Educational Administration	73,918	356,064		169,641	863,715		1,463,338
4.40 School District Governance				52,223	247,046		299,269
4.41 Business Administration				787,787	1,077,337		1,865,124
Total Function 4	73,918	356,064	-	1,009,651	2,188,098	-	3,627,731
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				185,467	681,303	13,486	880,256
5.50 Maintenance Operations				10,889,695		263,816	11,153,511
5.52 Maintenance of Grounds				721,402			721,402
5.56 Utilities							-
Total Function 5	-	-	-	11,796,564	681,303	277,302	12,755,169
7 Transportation and Housing							
7.70 Student Transportation				226,198	12,033		238,231
Total Function 7	-	-	-	226,198	12,033	-	238,231
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	107,912,618	8,541,708	13,641,742	19,045,821	3,711,674	6,497,122	159,350,685

School District No. 41 (Burnaby)

Amended 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 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	83,898,143	20,175,566	104,073,709	7,561,207	111,634,916	111,296,318
1.03 Career Programs	1,195,403	287,092	1,482,495	49,551	1,532,046	1,453,584
1.07 Library Services	3,416,462	829,187	4,245,649	589,290	4,834,939	4,683,638
1.08 Counselling	3,217,688	775,901	3,993,589	-	3,993,589	3,933,243
1.10 Special Education	23,205,695	5,652,490	28,858,185	429,905	29,288,090	28,112,346
1.30 English Language Learning	5,959,836	1,433,250	7,393,086	41,202	7,434,288	7,364,717
1.31 Aboriginal Education	1,085,167	261,378	1,346,545	67,862	1,414,407	1,412,831
1.41 School Administration	11,414,917	2,651,129	14,066,046	25,000	14,091,046	13,859,253
1.60 Summer School	1,645,872	325,040	1,970,912	103,500	2,074,412	1,954,422
1.61 Continuing Education	3,380,250	591,429	3,971,679	1,328,400	5,300,079	6,201,001
1.62 Off Shore Students	4,310,121	949,904	5,260,025	3,246,349	8,506,374	8,201,077
Total Function 1	142,729,554	33,932,366	176,661,920	13,442,266	190,104,186	188,472,430
4 District Administration						
4.11 Educational Administration	1,463,338	328,672	1,792,010	105,804	1,897,814	1,794,168
4.40 School District Governance	299,269	38,463	337,732	191,159	528,891	516,306
4.41 Business Administration	1,865,124	432,433	2,297,557	598,651	2,896,208	2,900,153
Total Function 4	3,627,731	799,568	4,427,299	895,614	5,322,913	5,210,627
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	880,256	195,906	1,076,162	536,933	1,613,095	1,493,127
5.50 Maintenance Operations	11,153,511	2,710,952	13,864,463	3,401,588	17,266,051	15,887,704
5.52 Maintenance of Grounds	721,402	179,354	900,756	751,809	1,652,565	1,595,563
5.56 Utilities	-	-	-	3,251,943	3,251,943	3,162,313
Total Function 5	12,755,169	3,086,212	15,841,381	7,942,273	23,783,654	22,138,707
7 Transportation and Housing						
7.70 Student Transportation	238,231	16,241	254,472	585,235	839,707	863,776
Total Function 7	238,231	16,241	254,472	585,235	839,707	863,776
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	159,350,685	37,834,387	197,185,072	22,865,388	220,050,460	216,685,540

School District No. 41 (Burnaby)

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

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	15,301,957	14,915,646
Other	1,130,364	1,086,602
Other Revenue	8,929,196	7,927,159
Investment Income	5,000	
Total Revenue	<u>25,366,517</u>	<u>23,929,407</u>
Expenses		
Instruction	22,623,233	21,557,222
District Administration	393,078	365,666
Operations and Maintenance	1,522,722	1,434,278
Transportation and Housing	669,484	572,241
Total Expense	<u>25,208,517</u>	<u>23,929,407</u>
Net Revenue (Expense)	<u>158,000</u>	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(158,000)	
Total Net Transfers	<u>(158,000)</u>	-
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 41 (Burnaby)

Amended 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	OLEP	CommunityLINK	BC Provincial School for the Deaf
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	1,172,396	6,981	88,914	4,366,190	294	22,320	-	90,060	160,991
Add: Restricted Grants									
Provincial Grants - Ministry of Education	273,214	2,448,366	47,000		384,000	100,450	283,313	2,234,716	5,917,757
Provincial Grants - Other	300,000			6,500,000	27,195			1,392,186	
Other	25,000								
Investment Income	598,214	2,448,366	47,000	6,500,000	411,195	100,450	283,313	3,626,902	5,917,757
Less: Allocated to Revenue Recovered	1,522,722	2,455,347	135,914	6,750,000	411,489	122,770	283,313	3,716,962	5,932,957
Deferred Revenue, end of year	247,888	-	-	4,116,190	-	-	-	-	145,791
Revenues									
Provincial Grants - Ministry of Education	1,422,985	2,455,347	135,914		384,000	122,770	283,313	2,234,716	5,932,957
Provincial Grants - Other	99,737			6,750,000	27,489			1,482,246	
Other Revenue									
Investment Income	1,522,722	2,455,347	135,914	6,750,000	411,489	122,770	283,313	3,716,962	5,932,957
Expenses									
Salaries									
Teachers		872,221			267,184		44,700	839,930	1,814,333
Principals and Vice Principals									213,650
Educational Assistants		994,761			18,200			554,880	1,574,233
Support Staff	315,150				26,013			552,495	73,030
Other Professionals		140,805						140,473	72,798
Substitutes								37,500	63,516
Employee Benefits	315,150	2,007,787			311,397		44,700	2,125,278	3,811,560
Services and Supplies	21,000	440,579			90,907		10,000	501,544	852,025
Administration Fees	1,186,572	6,981	135,914	6,750,000	9,185	122,770	228,613	1,090,140	987,574
Net Revenue (Expense) before Interfund Transfers	1,522,722	2,455,347	135,914	6,750,000	411,489	122,770	283,313	3,716,962	5,932,957
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Amended 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	ECD Refugee Project	Community Services	Youth Transitions
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	265	421,431	145,779	89	337,981	683,994	1,079	627,339	4,598
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,328,611			51,944		971,206			45,750
Provincial Grants - Other		30,000	58,876		27,319				
Other		10,000							
Investment Income		40,000	58,876	51,944	27,319	971,206			45,750
Less: Allocated to Revenue Recovered		30,000	86,876	52,033	215,134	1,004,581	1,079	261,714	45,750
Deferred Revenue, end of year	-	431,431	117,779	-	150,166	650,619	-	365,625	4,598
Revenues									
Provincial Grants - Ministry of Education	2,328,876			52,033		1,004,581	1,079		45,750
Provincial Grants - Other		25,000	58,876		215,134			261,714	
Other Revenue		5,000							
Investment Income	2,328,876	30,000	86,876	52,033	215,134	1,004,581	1,079	261,714	45,750
Expenses									
Salaries									
Teachers	1,602,947				21,500				37,175
Principals and Vice Principals									
Educational Assistants	32,541		55,000	44,160		44,259			
Support Staff	29,423					526,583			
Other Professionals						81,851			
Substitutes	30,128					25,396			
Employee Benefits	1,695,039		55,000	44,160	21,500	678,089			37,175
Services and Supplies	390,275		12,500	6,784	700	172,162		4,366	8,575
Administration Fees	132,282	30,000	19,376	1,0893	34,934	154,330	1,079	257,348	
	111,280								
	2,328,876	30,000	86,876	52,033	57,134	1,004,581	1,079	261,714	45,750
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	158,000	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased					(158,000)				
					(158,000)				
Net Revenue (Expense)									

School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2014

	Environmental Sustainability	TOTAL
	\$	\$
Deferred Revenue, beginning of year	13,015	8,143,716
Add: Restricted Grants		
Provincial Grants - Ministry of Education	14,017,427	
Provincial Grants - Other	1,068,900	
Other	8,347,476	
Investment Income	35,000	
	11,900	23,468,803
Less: Allocated to Revenue	9,000	25,366,517
Recovered	145,791	
Deferred Revenue, end of year	<u>15,915</u>	<u>6,100,211</u>
Revenues		
Provincial Grants - Ministry of Education	15,301,957	
Provincial Grants - Other	1,130,364	
Other Revenue	9,000	8,929,196
Investment Income	5,000	
	9,000	25,366,517
Expenses		
Salaries		
Teachers	5,499,990	
Principals and Vice Principals	213,650	
Educational Assistants	3,299,834	
Support Staff	1,514,881	
Other Professionals	321,135	
Substitutes	297,345	
	-	11,146,835
Employee Benefits	2,511,417	
Services and Supplies	9,000	11,157,187
Administration Fees	393,078	
	9,000	25,208,517
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>158,000</u>
Interfund Transfers		
Tangible Capital Assets Purchased	-	(158,000)
	-	(158,000)
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 41 (Burnaby)

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

	2014 Amended Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Rentals and Leases		100,000	100,000	95,000
Investment Income		60,000	60,000	50,000
Amortization of Deferred Capital Revenue	7,400,000		7,400,000	6,900,000
Total Revenue	7,400,000	160,000	7,560,000	7,045,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	8,600,000		8,600,000	7,500,000
Total Expense	8,600,000	-	8,600,000	7,500,000
Net Revenue (Expense)	(1,200,000)	160,000	(1,040,000)	(455,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	158,000		158,000	
Local Capital		742,000	742,000	1,412,779
Total Net Transfers	158,000	742,000	900,000	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	(300,000)	160,000	(140,000)	957,779