

Amended Annual Budget

School District No. 41 (Burnaby)

June 30, 2018

School District No. 41 (Burnaby)

June 30, 2018

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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 2017/2018 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$290,840,521 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 26th DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2018;

(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 2017/2018, adopted by the Board the 26th DAY OF FEBRUARY, 2018.

Original signed

Secretary Treasurer

School District No. 41 (Burnaby)

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

	2018 Amended Annual Budget	2018 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	23,623,000	23,642,000
Adult	84,000	71,000
Other	740,375	868,500
Total Ministry Operating Grant Funded FTE's	24,447,375	24,581,500
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education	237,791,115	235,020,636
Other	283,155	260,200
Federal Grants	3,194,855	2,973,286
Tuition	24,903,952	23,813,375
Other Revenue	9,236,513	9,292,505
Rentals and Leases	1,439,000	1,367,000
Investment Income	1,155,000	855,000
Amortization of Deferred Capital Revenue	7,772,400	7,650,000
Total Revenue	285,775,990	281,232,002
Expenses		
Instruction	240,709,559	238,083,515
District Administration	6,801,042	6,592,517
Operations and Maintenance	37,727,444	37,271,252
Transportation and Housing	1,510,476	1,686,111
Total Expense	286,748,521	283,633,395
Net Revenue (Expense)	(972,531)	(2,401,393)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,112,531	1,648,393
Budgeted Surplus (Deficit), for the year	2,140,000	(753,000)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	2,140,000	(753,000)
Budgeted Surplus (Deficit), for the year	2,140,000	(753,000)

School District No. 41 (Burnaby)

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

	2018 Amended Annual Budget	2018 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	237,027,792	234,950,074
Special Purpose Funds - Total Expense	39,841,329	39,083,321
Capital Fund - Total Expense	9,879,400	9,600,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	4,092,000	1,042,000
Total Budget Bylaw Amount	290,840,521	284,675,395

Approved by the Board

Original signed	February 26, 2018
Signature of the Chairperson of the Board of Education	Date Signed
Original signed	February 26, 2018
Signature of the Superintendent	Date Signed
Original signed	February 26, 2018
Signature of the Secretary Treasurer	Date Signed

School District No. 41 (Burnaby)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(972,531)	(2,401,393)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(4,092,000)	(1,042,000)
From Deferred Capital Revenue	(20,000,000)	(20,000,000)
Total Acquisition of Tangible Capital Assets	(24,092,000)	(21,042,000)
Amortization of Tangible Capital Assets	9,879,400	9,600,000
Total Effect of change in Tangible Capital Assets	(14,212,600)	(11,442,000)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(15,185,131)	(13,843,393)

School District No. 41 (Burnaby)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	11,204,901		71,883,095	83,087,996
Changes for the year				
Net Revenue (Expense) for the year	979,469		(1,952,000)	(972,531)
Interfund Transfers				
Local Capital	(4,092,000)		4,092,000	-
Net Changes for the year	(3,112,531)	-	2,140,000	(972,531)
Budgeted Accumulated Surplus (Deficit), end of year	8,092,370	-	74,023,095	82,115,465

School District No. 41 (Burnaby)

Schedule 2

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	210,099,404	207,916,101
Other	154,700	154,700
Tuition	24,903,952	23,813,375
Other Revenue	415,205	397,505
Rentals and Leases	1,334,000	1,262,000
Investment Income	1,100,000	800,000
Total Revenue	238,007,261	234,343,681
Expenses		
Instruction	203,736,800	202,033,125
District Administration	5,990,128	5,730,517
Operations and Maintenance	26,397,324	26,250,321
Transportation and Housing	903,540	936,111
Total Expense	237,027,792	234,950,074
Net Revenue (Expense)	979,469	(606,393)
Budgeted Prior Year Surplus Appropriation	3,112,531	1,648,393
Net Transfers (to) from other funds		
Local Capital	(4,092,000)	(1,042,000)
Total Net Transfers	(4,092,000)	(1,042,000)
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, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	206,437,643	204,584,005
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
Funding for Graduated Adults	847,010	680,185
Transportation Supplement	24,841	24,841
Return of Administrative Savings	1,027,783	1,027,783
Carbon Tax Grant	130,000	130,000
Support Staff Benefits	162,840	
Other Misc. and One-Time Grants	27,292	27,292
Total Provincial Grants - Ministry of Education	210,099,404	207,916,101
Provincial Grants - Other	154,700	154,700
Tuition		
Summer School Fees	383,484	385,310
Continuing Education	1,280,900	1,362,000
International and Out of Province Students	23,239,568	22,066,065
Total Tuition	24,903,952	23,813,375
Other Revenues		
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
Other Program Fees	78,500	60,800
Sundry	131,705	131,705
Total Other Revenue	415,205	397,505
Rentals and Leases	1,334,000	1,262,000
Investment Income	1,100,000	800,000
Total Operating Revenue	238,007,261	234,343,681

School District No. 41 (Burnaby)

Schedule 2B

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Salaries		
Teachers	116,061,935	116,212,653
Principals and Vice Principals	9,288,109	9,285,332
Educational Assistants	15,812,206	16,523,648
Support Staff	19,965,239	20,159,337
Other Professionals	4,152,996	4,275,499
Substitutes	6,379,800	5,764,279
Total Salaries	171,660,285	172,220,748
Employee Benefits	38,691,142	39,454,640
Total Salaries and Benefits	210,351,427	211,675,388
Services and Supplies		
Services	10,261,613	9,763,965
Student Transportation	768,701	768,701
Professional Development and Travel	1,069,032	1,070,282
Rentals and Leases	172,288	172,288
Dues and Fees	82,029	79,519
Insurance	552,897	552,597
Supplies	10,477,802	7,575,331
Utilities	3,292,003	3,292,003
Total Services and Supplies	26,676,365	23,274,686
Total Operating Expense	237,027,792	234,950,074

School District No. 41 (Burnaby)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

Schedule 2C

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	83,124,065	297,258	712,265	902,406	191,807	3,700,404	88,928,205
1.03 Career Programs	847,656			144,973		127,845	1,120,474
1.07 Library Services	2,703,098	11,864	309,157	108,562		112,704	3,245,385
1.08 Counselling	3,436,852						3,436,852
1.10 Special Education	10,309,448	428,879	14,220,866			1,606,472	26,565,665
1.30 English Language Learning	5,931,683	83,049				247,317	6,262,049
1.31 Aboriginal Education	958,868	129,807	180,595			39,979	1,309,249
1.41 School Administration	839,029	7,693,932		4,102,571		152,000	12,787,532
1.60 Summer School	1,023,884	180,088	98,767	26,083		62,152	1,390,974
1.61 Continuing Education	1,173,700	113,866		182,155	149,350	64,800	1,683,871
1.62 International and Out of Province Students	5,713,652	59,321	290,556	199,477	421,634	46,450	6,731,090
Total Function 1	116,061,935	8,998,064	15,812,206	5,666,227	762,791	6,160,123	153,461,346
4 District Administration							
4.11 Educational Administration		290,045		243,091	1,263,924		1,797,060
4.40 School District Governance				55,249	243,526		298,775
4.41 Business Administration				918,079	1,190,757		2,108,836
Total Function 4	-	290,045	-	1,216,419	2,698,207	-	4,204,671
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				252,594	691,998	13,938	958,530
5.50 Maintenance Operations				11,894,149		205,739	12,099,888
5.52 Maintenance of Grounds				698,668			698,668
5.56 Utilities							-
Total Function 5	-	-	-	12,845,411	691,998	219,677	13,757,086
7 Transportation and Housing							
7.70 Student Transportation				237,182			237,182
Total Function 7	-	-	-	237,182	-	-	237,182
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	116,061,935	9,288,109	15,812,206	19,965,239	4,152,996	6,379,800	171,660,285

School District No. 41 (Burnaby)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	88,928,205	19,914,285	108,842,490	10,368,579	119,211,069	117,150,690
1.03 Career Programs	1,120,474	272,985	1,393,459	49,551	1,443,010	1,481,438
1.07 Library Services	3,245,385	739,365	3,984,750	383,020	4,367,770	4,470,522
1.08 Counselling	3,436,852	770,924	4,207,776		4,207,776	4,292,171
1.10 Special Education	26,565,665	6,306,900	32,872,565	549,905	33,422,470	33,401,988
1.30 English Language Learning	6,262,049	1,395,602	7,657,651	40,202	7,697,853	7,893,919
1.31 Aboriginal Education	1,309,249	293,349	1,602,598	67,862	1,670,460	1,401,358
1.41 School Administration	12,787,532	2,752,996	15,540,528	25,000	15,565,528	15,151,040
1.60 Summer School	1,390,974	305,610	1,696,584	161,500	1,858,084	1,861,732
1.61 Continuing Education	1,683,871	264,731	1,948,602	-	1,948,602	2,118,695
1.62 International and Out of Province Students	6,731,090	1,412,872	8,143,962	4,200,216	12,344,178	12,809,572
Total Function 1	153,461,346	34,429,619	187,890,965	15,845,835	203,736,800	202,033,125
4 District Administration						
4.11 Educational Administration	1,797,060	359,360	2,156,420	105,804	2,262,224	2,185,542
4.40 School District Governance	298,775	36,760	335,535	194,178	529,713	558,637
4.41 Business Administration	2,108,836	459,659	2,568,495	629,696	3,198,191	2,986,338
Total Function 4	4,204,671	855,779	5,060,450	929,678	5,990,128	5,730,517
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	958,530	192,034	1,150,564	616,371	1,766,935	1,910,296
5.50 Maintenance Operations	12,099,888	3,021,907	15,121,795	4,447,633	19,569,428	19,335,175
5.52 Maintenance of Grounds	698,668	176,602	875,270	893,688	1,768,958	1,712,847
5.56 Utilities	-	-	-	3,292,003	3,292,003	3,292,003
Total Function 5	13,757,086	3,390,543	17,147,629	9,249,695	26,397,324	26,250,321
7 Transportation and Housing						
7.70 Student Transportation	237,182	15,201	252,383	651,157	903,540	936,111
Total Function 7	237,182	15,201	252,383	651,157	903,540	936,111
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	171,660,285	38,691,142	210,351,427	26,676,365	237,027,792	234,950,074

School District No. 41 (Burnaby)

Schedule 3

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

	<u>2018 Amended Annual Budget</u>	<u>2018 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	27,691,711	27,104,535
Other	128,455	105,500
Federal Grants	3,194,855	2,973,286
Other Revenue	8,821,308	8,895,000
Investment Income	5,000	5,000
Total Revenue	<u>39,841,329</u>	<u>39,083,321</u>
Expenses		
Instruction	36,972,759	36,050,390
District Administration	810,914	862,000
Operations and Maintenance	1,450,720	1,420,931
Transportation and Housing	606,936	750,000
Total Expense	<u>39,841,329</u>	<u>39,083,321</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, 2018

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	295,299	29,006	475,446	348,977	5,260,480	2,900	29,309	7,474
Add: Restricted Grants									
Provincial Grants - Ministry of Education	930,931	819,987					384,000	100,450	267,038
Provincial Grants - Other									
Federal Grants									
Other				45,000		6,950,000	39,000		
Investment Income				8,000					
	930,931	819,987	-	53,000	-	6,950,000	423,000	100,450	267,038
Less: Allocated to Revenue Recovered	930,931	1,072,782	29,006	50,000	348,977	6,700,000	423,000	129,759	267,038
Deferred Revenue, end of year	-	42,504	-	478,446	-	5,510,480	2,900	-	-
Revenues									
Provincial Grants - Ministry of Education	930,931	1,072,782	29,006		348,977		384,000	129,759	267,038
Provincial Grants - Other									
Federal Grants									
Other Revenue				45,000		6,700,000	39,000		
Investment Income				5,000					
	930,931	1,072,782	29,006	50,000	348,977	6,700,000	423,000	129,759	267,038
Expenses									
Salaries									
Teachers									55,343
Principals and Vice Principals									
Educational Assistants		858,498					285,120	22,305	
Support Staff							19,900		
Other Professionals									
Substitutes								16,100	16,000
	-	858,498	-	-	-	-	305,020	38,405	71,343
Employee Benefits		214,284					86,980	6,625	13,559
Services and Supplies	930,931		29,006	50,000	348,977	6,700,000	31,000	84,729	182,136
	930,931	1,072,782	29,006	50,000	348,977	6,700,000	423,000	129,759	267,038
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

Schedule 3A

	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	BC Provincial School for the Deaf	PRP Fraser Park Maples	Youth at Risk	CYF Contracts
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	62,119	161,793	957,464			461,797	96,572	56,607	416,470
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,317,538			3,174,047	8,448,019	6,708,573	2,440,869		
Provincial Grants - Other								68,955	
Federal Grants									
Other	1,393,868							61,605	196,100
Investment Income									
	3,711,406	-	-	3,174,047	8,448,019	6,708,573	2,440,869	130,560	196,100
Less: Allocated to Revenue Recovered	3,761,200	161,793	957,464	3,174,047	8,448,019	7,001,406	2,468,951	187,167	196,100
Deferred Revenue, end of year	12,325	-	-	-	-	168,964	-	-	416,470
Revenues									
Provincial Grants - Ministry of Education	2,317,538	161,793	957,464	3,174,047	8,448,019	7,001,406	2,468,951		
Provincial Grants - Other								68,955	
Federal Grants									
Other Revenue	1,443,662							118,212	196,100
Investment Income									
	3,761,200	161,793	957,464	3,174,047	8,448,019	7,001,406	2,468,951	187,167	196,100
Expenses									
Salaries									
Teachers	793,050		775,546	671,474	6,924,606	2,013,292	1,655,605	110,775	20,280
Principals and Vice Principals				256,000		445,454			
Educational Assistants	450,300			962,745		1,573,678	39,703		
Support Staff	571,850			224,000		88,772	31,384		
Other Professionals	184,000			83,564					
Substitutes	20,250	50,000		432,903		73,602	45,770		
	2,019,450	50,000	775,546	2,630,686	6,924,606	4,194,798	1,772,462	110,775	20,280
Employee Benefits	487,250	10,000	181,918	543,361	1,523,413	998,845	463,966	24,900	7,665
Services and Supplies	1,254,500	101,793				1,807,763	232,523	51,492	168,155
	3,761,200	161,793	957,464	3,174,047	8,448,019	7,001,406	2,468,951	187,167	196,100
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

Schedule 3A

	Settlement Services	Community Services	Youth Transitions	Environmental Sustainability	CIC LINC	CIC SWIS	Energy / Green Projects	District Food Services	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	614,868	298,376	19,419	54,891	-	-	516,055	170,273	10,335,595
Add: Restricted Grants									
Provincial Grants - Ministry of Education									25,591,452
Provincial Grants - Other			52,642		2,162,250	1,032,605			121,597
Federal Grants									3,194,855
Other				5,000			100,000	182,712	8,973,285
Investment Income									8,000
	-	-	52,642	5,000	2,162,250	1,032,605	100,000	182,712	37,889,189
Less: Allocated to Revenue Recovered									
	-	-	59,500	5,000	2,162,250	1,032,605	91,622	182,712	39,841,329
Deferred Revenue, end of year	614,868	298,376	12,561	54,891	-	-	524,433	170,273	8,307,491
Revenues									
Provincial Grants - Ministry of Education									27,691,711
Provincial Grants - Other			59,500						128,455
Federal Grants					2,162,250	1,032,605			3,194,855
Other Revenue				5,000			91,622	182,712	8,821,308
Investment Income									5,000
	-	-	59,500	5,000	2,162,250	1,032,605	91,622	182,712	39,841,329
Expenses									
Salaries									
Teachers			45,000		1,081,124				14,146,095
Principals and Vice Principals									701,454
Educational Assistants						58,864			4,251,213
Support Staff					46,678	585,740			1,568,324
Other Professionals					66,007	87,534	61,412		482,517
Substitutes			2,500		69,799				726,924
	-	-	47,500	-	1,263,608	732,138	61,412	-	21,876,527
Employee Benefits			12,000		264,061	192,749	10,854		5,042,430
Services and Supplies				5,000	634,581	107,718	19,356	182,712	12,922,372
	-	-	59,500	5,000	2,162,250	1,032,605	91,622	182,712	39,841,329
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

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

	2018 Amended Annual Budget			2018
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Annual Budget
	\$	\$	\$	\$
Revenues				
Rentals and Leases		105,000	105,000	105,000
Investment Income		50,000	50,000	50,000
Amortization of Deferred Capital Revenue	7,772,400		7,772,400	7,650,000
Total Revenue	7,772,400	155,000	7,927,400	7,805,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,879,400		9,879,400	9,600,000
Total Expense	9,879,400	-	9,879,400	9,600,000
Net Revenue (Expense)	(2,107,000)	155,000	(1,952,000)	(1,795,000)
Net Transfers (to) from other funds				
Local Capital		4,092,000	4,092,000	1,042,000
Total Net Transfers	-	4,092,000	4,092,000	1,042,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	4,092,000	(4,092,000)	-	
Total Other Adjustments to Fund Balances	4,092,000	(4,092,000)	-	
Budgeted Surplus (Deficit), for the year	1,985,000	155,000	2,140,000	(753,000)