

Annual Budget

School District No. 41 (Burnaby)

June 30, 2020

School District No. 41 (Burnaby)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$300,793,280 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 23rd DAY OF APRIL, 2019;

READ A SECOND TIME THE 23rd DAY OF APRIL, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF APRIL, 2019;

(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 2019/2020, adopted by the Board the 23rd DAY OF APRIL, 2019.

Original signed

Secretary Treasurer

School District No. 41 (Burnaby)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	23,602.659	23,650.000
Adult	72.125	83.750
Other	856.500	865.375
Total Ministry Operating Grant Funded FTE's	24,531.284	24,599.125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	246,555,113	241,552,440
Other	307,681	763,179
Federal Grants	3,400,617	3,257,838
Tuition	26,329,503	25,593,399
Other Revenue	9,814,127	9,382,588
Rentals and Leases	1,293,636	1,458,630
Investment Income	1,645,000	1,545,000
Amortization of Deferred Capital Revenue	8,037,349	7,535,643
Total Revenue	297,383,026	291,088,717
Expenses		
Instruction	252,490,437	246,559,559
District Administration	7,575,155	7,322,132
Operations and Maintenance	37,620,914	37,371,891
Transportation and Housing	1,564,774	1,535,592
Total Expense	299,251,280	292,789,174
Net Revenue (Expense)	(1,868,254)	(1,700,457)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,404,292	1,845,690
Budgeted Surplus (Deficit), for the year	(463,962)	145,233
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(463,962)	145,233
Budgeted Surplus (Deficit), for the year	(463,962)	145,233

School District No. 41 (Burnaby)

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	250,392,747	242,902,360
Special Purpose Funds - Total Expense	38,645,222	39,909,404
Capital Fund - Total Expense	10,213,311	9,977,410
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,542,000	2,417,000
Total Budget Bylaw Amount	300,793,280	295,206,174

Approved by the Board

Original signed	April 23, 2019
<hr/>	
Signature of the Chairperson of the Board of Education	Date Signed
Original signed	April 23, 2019
<hr/>	
Signature of the Superintendent	Date Signed
Original signed	April 23, 2019
<hr/>	
Signature of the Secretary Treasurer	Date Signed

School District No. 41 (Burnaby)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2020

Statement 4

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,868,254)</u>	<u>(1,700,457)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(1,542,000)	(2,417,000)
From Deferred Capital Revenue	(21,500,000)	(20,000,000)
Total Acquisition of Tangible Capital Assets	<u>(23,042,000)</u>	<u>(22,417,000)</u>
Amortization of Tangible Capital Assets	<u>10,213,311</u>	9,977,410
Total Effect of change in Tangible Capital Assets	<u>(12,828,689)</u>	<u>(12,439,590)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(14,696,943)</u></u>	<u><u>(14,140,047)</u></u>

School District No. 41 (Burnaby)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	220,862,411	214,476,736
Other	154,700	154,700
Tuition	26,329,503	25,593,399
Other Revenue	415,205	415,205
Rentals and Leases	1,188,636	1,353,630
Investment Income	1,580,000	1,480,000
Total Revenue	250,530,455	243,473,670
Expenses		
Instruction	216,073,085	208,861,615
District Administration	7,019,703	6,781,667
Operations and Maintenance	26,366,177	26,332,973
Transportation and Housing	933,782	926,105
Total Expense	250,392,747	242,902,360
Net Revenue (Expense)	137,708	571,310
Budgeted Prior Year Surplus Appropriation	1,404,292	1,845,690
Net Transfers (to) from other funds		
Local Capital	(1,542,000)	(2,417,000)
Total Net Transfers	(1,542,000)	(2,417,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 41 (Burnaby)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	215,554,120	211,522,006
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
Funding for Graduated Adults	847,010	847,010
Transportation Supplement	24,841	24,841
Economic Stability Dividend	317,752	317,752
Carbon Tax Grant	130,000	130,000
Support Staff Benefits	162,840	162,840
Other Misc. and One-time Grants	30,292	30,292
Ongoing Special Education Enrolment Growth Funding	310,400	
Employer Health Tax	2,043,161	
Total Provincial Grants - Ministry of Education	<u>220,862,411</u>	<u>214,476,736</u>
Provincial Grants - Other	<u>154,700</u>	<u>154,700</u>
Tuition		
Summer School Fees	383,484	383,484
Continuing Education	1,765,504	1,280,900
International and Out of Province Students	24,180,515	23,929,015
Total Tuition	<u>26,329,503</u>	<u>25,593,399</u>
Other Revenues		
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
Other Program Fees	78,500	78,500
Sundry	131,705	131,705
Total Other Revenue	<u>415,205</u>	<u>415,205</u>
Rentals and Leases	<u>1,188,636</u>	<u>1,353,630</u>
Investment Income	<u>1,580,000</u>	<u>1,480,000</u>
Total Operating Revenue	<u>250,530,455</u>	<u>243,473,670</u>

School District No. 41 (Burnaby)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

Schedule 2B

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	121,582,072	118,326,769
Principals and Vice Principals	10,134,239	9,734,156
Educational Assistants	17,706,178	15,793,815
Support Staff	20,569,289	20,192,272
Other Professionals	4,908,353	4,619,251
Substitutes	8,218,960	8,056,706
Total Salaries	183,119,091	176,722,969
Employee Benefits	42,386,997	40,078,430
Total Salaries and Benefits	225,506,088	216,801,399
Services and Supplies		
Services	9,841,074	9,890,282
Student Transportation	768,701	768,701
Professional Development and Travel	1,223,128	1,276,128
Rentals and Leases	172,288	172,288
Dues and Fees	82,029	82,029
Insurance	552,897	552,897
Supplies	8,772,832	9,698,479
Utilities	3,473,710	3,660,157
Total Services and Supplies	24,886,659	26,100,961
Total Operating Expense	250,392,747	242,902,360

School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	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	87,863,313	293,359	738,076	1,060,658	211,699	4,497,867	94,664,972
1.03 Career Programs	909,111			159,820		42,698	1,111,629
1.07 Library Services	2,847,849	14,361	320,842	106,969		138,982	3,429,003
1.08 Counselling	3,749,979						3,749,979
1.10 Special Education	10,224,147	367,335	16,000,536			2,301,508	28,893,526
1.30 English Language Learning	6,329,365	46,670				307,643	6,683,678
1.31 Aboriginal Education	899,283	139,116	202,622			43,902	1,284,923
1.41 School Administration	632,855	8,388,813		4,231,301		42,070	13,295,039
1.60 Summer School	1,077,030	212,612	147,937			64,032	1,501,611
1.61 Continuing Education	1,085,894	109,171		193,488	219,511	93,641	1,701,705
1.62 International and Out of Province Students	5,963,246	53,338	296,165	206,179	464,409	306,919	7,290,256
Total Function 1	121,582,072	9,624,775	17,706,178	5,958,415	895,619	7,839,262	163,606,321
4 District Administration							
4.11 Educational Administration		509,464		252,901	1,449,934		2,212,299
4.40 School District Governance				57,101	308,008		365,109
4.41 Business Administration				1,061,410	1,418,133		2,479,543
Total Function 4	-	509,464	-	1,371,412	3,176,075	-	5,056,951
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				245,630	836,659	14,219	1,096,508
5.50 Maintenance Operations				12,021,263		365,479	12,386,742
5.52 Maintenance of Grounds				719,229			719,229
5.56 Utilities							-
Total Function 5	-	-	-	12,986,122	836,659	379,698	14,202,479
7 Transportation and Housing							
7.70 Student Transportation				253,340			253,340
Total Function 7	-	-	-	253,340	-	-	253,340
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	121,582,072	10,134,239	17,706,178	20,569,289	4,908,353	8,218,960	183,119,091

School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	94,664,972	22,411,702	117,076,674	7,936,235	125,012,909	122,181,136
1.03 Career Programs	1,111,629	257,608	1,369,237	49,551	1,418,788	1,400,311
1.07 Library Services	3,429,003	797,348	4,226,351	376,998	4,603,349	4,568,602
1.08 Counselling	3,749,979	912,608	4,662,587	489,905	4,662,587	4,440,141
1.10 Special Education	28,893,526	6,403,183	35,296,709	40,202	35,786,614	33,370,932
1.30 English Language Learning	6,683,678	1,649,368	8,333,046	67,862	8,373,248	8,015,521
1.31 Aboriginal Education	1,284,923	300,247	1,585,170	16,447,536	1,653,032	1,582,029
1.41 School Administration	13,295,039	3,127,497	16,422,536	25,000	16,447,536	15,896,084
1.60 Summer School	1,501,611	357,760	1,859,371	161,500	2,020,871	1,964,020
1.61 Continuing Education	1,701,705	344,777	2,046,482	5,060,885	2,046,482	1,953,186
1.62 International and Out of Province Students	7,290,256	1,696,528	8,986,784	14,208,138	14,047,669	13,489,653
Total Function 1	163,606,321	38,258,626	201,864,947	14,208,138	216,073,085	208,861,615
4 District Administration						
4.11 Educational Administration	2,212,299	478,918	2,691,217	105,804	2,797,021	2,660,789
4.40 School District Governance	365,109	76,129	441,238	194,178	635,416	612,081
4.41 Business Administration	2,479,543	523,027	3,002,570	584,696	3,587,266	3,508,797
Total Function 4	5,056,951	1,078,074	6,135,025	884,678	7,019,703	6,781,667
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,096,508	228,125	1,324,633	616,371	1,941,004	1,874,517
5.50 Maintenance Operations	12,386,742	2,637,502	15,024,244	4,311,663	19,335,907	19,204,389
5.52 Maintenance of Grounds	719,229	155,385	874,614	740,942	1,615,556	1,593,910
5.56 Utilities	-	-	-	3,473,710	3,473,710	3,660,157
Total Function 5	14,202,479	3,021,012	17,223,491	9,142,686	26,366,177	26,332,973
7 Transportation and Housing						
7.70 Student Transportation	253,340	29,285	282,625	651,157	933,782	926,105
Total Function 7	253,340	29,285	282,625	651,157	933,782	926,105
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	183,119,091	42,386,997	225,506,088	24,886,659	250,392,747	242,902,360

School District No. 41 (Burnaby)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

Schedule 3

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	25,692,702	27,075,704
Other	152,981	608,479
Federal Grants	3,400,617	3,257,838
Other Revenue	9,398,922	8,967,383
Total Revenue	<u>38,645,222</u>	<u>39,909,404</u>
Expenses		
Instruction	36,417,352	37,697,944
District Administration	555,452	540,465
Operations and Maintenance	1,041,426	1,061,508
Transportation and Housing	630,992	609,487
Total Expense	<u>38,645,222</u>	<u>39,909,404</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 41 (Burnaby)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	489,084	4,809,066	-	-	-	-	-
Add: Restricted Grants	930,932	808,876	-	-	384,000	100,450	272,310	2,357,075	2,727,420
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Federal Grants			55,000	7,350,000				1,528,923	
Other			8,500						
Investment Income			63,500	7,350,000	384,000	100,450	272,310	3,885,998	2,727,420
Less: Allocated to Revenue	930,932	808,876	55,000	7,400,000	384,000	100,450	272,310	3,885,998	2,727,420
Deferred Revenue, end of year	-	-	497,584	4,759,066	-	-	-	-	-
Revenues	930,932	808,876	-	-	384,000	100,450	272,310	2,357,075	2,727,420
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Federal Grants			55,000	7,400,000				1,528,923	
Other Revenue			55,000	7,400,000	384,000	100,450	272,310	3,885,998	2,727,420
Expenses	-	-	-	-	-	-	-	-	-
Salaries									
Teachers							89,852	683,650	133,624
Principals and Vice Principals								880,800	1,255,450
Educational Assistants		605,848			280,400	20,305		236,000	175,242
Support Staff								163,500	
Other Professionals						16,100	6,000	10,000	496,491
Substitutes		605,848			280,400	36,405	95,852	1,973,950	2,060,807
Employee Benefits		203,028			85,500	6,625	17,970	437,850	666,613
Services and Supplies		808,876	55,000	7,400,000	18,100	57,420	158,488	1,474,198	
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Service Delivery Transformation	Coding and Curriculum Implementation	BC Provincial School for the Deaf	PRP Fraser Park Maples	Youth at Risk	CYF Projects	Settlement Services	Community Services
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		137,422	-	645,880	124,793	43,344	263,779	631,356	298,376
Add:									
Restricted Grants	9,014,795			6,682,686	2,414,158	69,000			
Provincial Grants - Ministry of Education				6,682,686	2,414,158	69,000			
Provincial Grants - Other									
Federal Grants						62,000	20,000		
Other									
Investment Income						131,000	20,000		
	9,014,795	-	-	6,682,686	2,414,158	137,400	35,000	-	-
Less: Allocated to Revenue									
Deferred Revenue, end of year		137,422	-	645,880	124,793	36,944	248,779	631,356	298,376
Revenues	9,014,795			6,682,686	2,414,158	69,000			
Provincial Grants - Ministry of Education				6,682,686	2,414,158	69,000			
Provincial Grants - Other									
Federal Grants						68,400	35,000		
Other Revenue						137,400	35,000		
Expenses	7,347,058								
Salaries									
Teachers		1,950,700			1,639,766				
Principals and Vice Principals		438,664			69,926				
Educational Assistants		1,533,728			20,149	81,500	20,000		
Support Staff		150,986			38,309				
Other Professionals		53,505							
Substitutes		84,750			50,344				
	7,347,058	-	-	4,212,333	1,818,494	81,500	20,000	-	-
Employee Benefits	1,667,737			916,142	375,345	18,900	7,700		
Services and Supplies				1,554,211	220,319	37,000	7,300		
	9,014,795	-	-	6,682,686	2,414,158	137,400	35,000	-	-
Net Revenue (Expense)									

School District No. 41 (Burnaby)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	Youth Transitions	Environmental Sustainability	CIC LINC	CIC SWIS	CIC Wraparound	Energy/Green Projects	District Food Services	Out of School Time Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	24,481	48,493	-	-	-	503,514	123,923	65,512	8,209,023
Add: Restricted Grants									
Provincial Grants - Ministry of Education									
Provincial Grants - Other	59,500		2,179,201	1,052,592	168,824				25,692,702
Federal Grants		5,000				110,000	123,270	30,000	128,500
Other									3,400,617
Investment Income									9,284,193
									8,500
	59,500	5,000	2,179,201	1,052,592	168,824	110,000	123,270	30,000	38,514,512
Less: Allocated to Revenue									
Deferred Revenue, end of year	83,981	5,000	2,179,201	1,052,592	168,824	105,494	148,924	52,181	38,645,222
	-	48,493	-	-	-	508,020	98,269	43,331	8,078,313
Revenues									
Provincial Grants - Ministry of Education	83,981		2,179,201	1,052,592	168,824				25,692,702
Provincial Grants - Other									152,981
Federal Grants		5,000				105,494	148,924	52,181	3,400,617
Other Revenue	83,981	5,000	2,179,201	1,052,592	168,824	105,494	148,924	52,181	9,398,922
									38,645,222
Expenses									
Salaries									
Teachers	58,500		1,157,711						12,927,237
Principals and Vice Principals									642,214
Educational Assistants				47,325	35,675				4,781,180
Support Staff			73,760	580,820					1,255,117
Other Professionals			49,745	90,029		65,049			421,828
Substitutes	7,000		23,500						694,185
Employee Benefits	65,500		1,304,716	718,174	35,675	65,049			20,721,761
Services and Supplies	12,870	5,000	273,990	216,161	8,954	12,945	148,924	52,181	4,928,330
	5,611	5,000	600,495	118,257	124,195	27,500	148,924	52,181	12,995,131
	83,981	5,000	2,179,201	1,052,592	168,824	105,494	148,924	52,181	38,645,222
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Rentals and Leases		105,000	105,000	105,000
Investment Income		65,000	65,000	65,000
Amortization of Deferred Capital Revenue	8,037,349		8,037,349	7,535,643
Total Revenue	8,037,349	170,000	8,207,349	7,705,643
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	10,213,311		10,213,311	9,977,410
Total Expense	10,213,311	-	10,213,311	9,977,410
Net Revenue (Expense)	(2,175,962)	170,000	(2,005,962)	(2,271,767)
Net Transfers (to) from other funds				
Local Capital		1,542,000	1,542,000	2,417,000
Total Net Transfers	-	1,542,000	1,542,000	2,417,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,542,000	(1,542,000)	-	
Total Other Adjustments to Fund Balances	1,542,000	(1,542,000)	-	
Budgeted Surplus (Deficit), for the year	(633,962)	170,000	(463,962)	145,233