

Annual Budget

School District No. 41 (Burnaby)

June 30, 2021

School District No. 41 (Burnaby)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$312,195,700 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 23rd DAY OF JUNE, 2020;

READ A SECOND TIME THE 23rd DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF JUNE, 2020;

(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 2020/2021, adopted by the Board the 23rd DAY OF June, 2020.

Original signed

Secretary Treasurer

School District No. 41 (Burnaby)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	24,175.703	24,009.782
Adult	67.375	67.375
Other	415.000	904.375
Total Ministry Operating Grant Funded FTE's	24,658.078	24,981.532
Revenues	\$	\$
Provincial Grants		
Ministry of Education	260,763,259	251,379,376
Other	294,087	262,454
Federal Grants	3,682,836	3,431,915
Tuition	16,744,060	28,687,233
Other Revenue	10,178,439	10,764,804
Rentals and Leases	560,359	1,015,719
Investment Income	567,715	1,632,000
Amortization of Deferred Capital Revenue	8,637,336	8,321,130
Total Revenue	301,428,091	305,494,631
Expenses		
Instruction	262,962,481	261,429,957
District Administration	7,557,353	7,719,618
Operations and Maintenance	38,000,242	38,175,089
Transportation and Housing	1,573,624	1,617,142
Total Expense	310,093,700	308,941,806
Net Revenue (Expense)	(8,665,609)	(3,447,175)
Budgeted Allocation (Retirement) of Surplus (Deficit)	8,880,648	4,215,165
Budgeted Surplus (Deficit), for the year	215,039	767,990
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	215,039	767,990
Budgeted Surplus (Deficit), for the year	215,039	767,990

School District No. 41 (Burnaby)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	261,410,399	259,736,339
Special Purpose Funds - Total Expense	38,009,004	38,706,614
Capital Fund - Total Expense	10,674,297	10,498,853
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,102,000	2,770,713
Total Budget Bylaw Amount	312,195,700	311,712,519

Approved by the Board

Original signed

June 23, 2020

Signature of the Chairperson of the Board of Education

Date Signed

Original signed

June 23, 2020

Signature of the Superintendent

Date Signed

Original signed

June 23, 2020

Signature of the Secretary Treasurer

Date Signed

School District No. 41 (Burnaby)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(8,665,609)</u>	<u>(3,447,175)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(2,102,000)	(2,770,713)
From Deferred Capital Revenue	<u>(21,000,000)</u>	<u>(20,000,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(23,102,000)</u>	<u>(22,770,713)</u>
Amortization of Tangible Capital Assets	<u>10,674,297</u>	<u>10,498,853</u>
Total Effect of change in Tangible Capital Assets	<u>(12,427,703)</u>	<u>(12,271,860)</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(21,093,312)</u></u>	<u><u>(15,719,035)</u></u>

School District No. 41 (Burnaby)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	236,313,238	226,570,856
Other	190,000	154,700
Tuition	16,744,060	28,687,233
Other Revenue	406,379	406,379
Rentals and Leases	455,359	910,719
Investment Income	522,715	1,562,000
Total Revenue	254,631,751	258,291,887
Expenses		
Instruction	227,130,913	224,870,225
District Administration	6,979,649	7,159,998
Operations and Maintenance	26,395,013	26,745,304
Transportation and Housing	904,824	960,812
Total Expense	261,410,399	259,736,339
Net Revenue (Expense)	(6,778,648)	(1,444,452)
Budgeted Prior Year Surplus Appropriation	8,880,648	4,215,165
Net Transfers (to) from other funds		
Local Capital	(2,102,000)	(2,770,713)
Total Net Transfers	(2,102,000)	(2,770,713)
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, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	227,277,636	221,053,482
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
Funding for Graduated Adults	1,147,203	1,147,203
Transportation Supplement	24,841	24,841
Carbon Tax Grant		130,000
Employer Health Tax Grant		2,043,161
Support Staff Benefits Grant	212,954	212,954
Other Misc. and One-time Grants	30,292	30,292
Enrolment Audit		(470,837)
Support Staff Labour Settlement Funding		957,765
Labour Settlement Funding	7,146,649	
Summer Learning	(968,332)	
Total Provincial Grants - Ministry of Education	<u>236,313,238</u>	<u>226,570,856</u>
Provincial Grants - Other	<u>190,000</u>	<u>154,700</u>
Tuition		
Summer School Fees	221,990	442,750
Continuing Education	3,201,870	2,616,333
International and Out of Province Students	13,320,200	25,628,150
Total Tuition	<u>16,744,060</u>	<u>28,687,233</u>
Other Revenues		
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
Other Program Fees	78,500	78,500
Sundry	122,879	122,879
Total Other Revenue	<u>406,379</u>	<u>406,379</u>
Rentals and Leases	<u>455,359</u>	<u>910,719</u>
Investment Income	<u>522,715</u>	<u>1,562,000</u>
Total Operating Revenue	<u><u>254,631,751</u></u>	<u><u>258,291,887</u></u>

School District No. 41 (Burnaby)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	128,833,754	123,512,623
Principals and Vice Principals	10,291,846	10,116,481
Educational Assistants	20,170,276	18,837,107
Support Staff	21,108,531	20,797,175
Other Professionals	5,570,674	4,959,051
Substitutes	9,647,148	9,248,594
Total Salaries	195,622,229	187,471,031
Employee Benefits	44,618,415	43,002,947
Total Salaries and Benefits	240,240,644	230,473,978
Services and Supplies		
Services	7,276,345	13,085,630
Student Transportation	691,831	768,701
Professional Development and Travel	1,064,185	1,278,114
Rentals and Leases	155,059	172,288
Dues and Fees	74,427	82,029
Insurance	576,123	552,597
Supplies	8,041,786	9,849,292
Utilities	3,289,999	3,473,710
Total Services and Supplies	21,169,755	29,262,361
Total Operating Expense	261,410,399	259,736,339

School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	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	95,606,160	298,342	638,319	1,098,987	243,245	5,028,282	102,913,335
1.03 Career Programs	963,188			165,596		52,070	1,180,854
1.07 Library Services	2,851,155	14,605	184,102	110,834		163,115	3,323,811
1.08 Counselling	3,849,220					214,880	4,064,100
1.10 Special Education	11,108,135	270,006	18,802,348			2,543,184	32,723,673
1.30 English Language Learning	7,147,578	47,463				362,524	7,557,565
1.31 Indigenous Education	950,385	141,497	196,677			51,508	1,340,067
1.41 School Administration	633,591	8,520,143		4,384,206		117,960	13,655,900
1.60 Summer School	653,061	223,197				141,384	1,017,642
1.61 Continuing Education	1,664,853	327,236		248,968	278,479	102,281	2,621,817
1.62 International and Out of Province Students	3,406,428	54,244	348,830	162,818	433,562	243,320	4,649,202
Total Function 1	128,833,754	9,896,733	20,170,276	6,171,409	955,286	9,020,508	175,047,966
4 District Administration							
4.11 Educational Administration		395,113		209,680	1,612,769		2,217,562
4.40 School District Governance				59,165	359,852		419,017
4.41 Business Administration				1,018,916	1,478,921		2,497,837
Total Function 4	-	395,113	-	1,287,761	3,451,542	-	5,134,416
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				254,506	1,163,846		1,418,352
5.50 Maintenance Operations				12,387,142		626,640	13,013,782
5.52 Maintenance of Grounds				745,219			745,219
5.56 Utilities							-
Total Function 5	-	-	-	13,386,867	1,163,846	626,640	15,177,353
7 Transportation and Housing							
7.70 Student Transportation				262,494			262,494
Total Function 7	-	-	-	262,494	-	-	262,494
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	128,833,754	10,291,846	20,170,276	21,108,531	5,570,674	9,647,148	195,622,229

School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	102,913,335	23,918,366	126,831,701	7,883,712	134,715,413	129,492,595
1.03 Career Programs	1,180,854	283,149	1,464,003	44,596	1,508,599	1,445,520
1.07 Library Services	3,323,811	874,939	4,198,750	339,298	4,538,048	4,682,575
1.08 Counselling	4,064,100	898,471	4,962,571		4,962,571	4,752,435
1.10 Special Education	32,723,673	6,977,187	39,700,860	440,915	40,141,775	37,330,523
1.30 English Language Learning	7,557,565	1,911,062	9,468,627	11,875	9,480,502	9,012,239
1.31 Indigenous Education	1,340,067	323,703	1,663,770	61,076	1,724,846	1,661,270
1.41 School Administration	13,655,900	3,322,362	16,978,262		16,978,262	16,518,015
1.60 Summer School	1,017,642	214,324	1,231,966	41,014	1,272,980	2,024,190
1.61 Continuing Education	2,621,817	523,471	3,145,288	383,655	3,528,943	2,841,734
1.62 International and Out of Province Students	4,649,202	1,009,200	5,658,402	2,620,572	8,278,974	15,109,129
Total Function 1	175,047,966	40,256,234	215,304,200	11,826,713	227,130,913	224,870,225
4 District Administration						
4.11 Educational Administration	2,217,562	502,072	2,719,634	61,520	2,781,154	2,783,972
4.40 School District Governance	419,017	77,183	496,200	146,955	643,155	645,832
4.41 Business Administration	2,497,837	531,277	3,029,114	526,226	3,555,340	3,730,194
Total Function 4	5,134,416	1,110,532	6,244,948	734,701	6,979,649	7,159,998
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,418,352	282,399	1,700,751	616,371	2,317,122	2,169,903
5.50 Maintenance Operations	13,013,782	2,753,158	15,766,940	3,506,562	19,273,502	19,481,645
5.52 Maintenance of Grounds	745,219	159,803	905,022	609,368	1,514,390	1,620,046
5.56 Utilities	-	-	-	3,289,999	3,289,999	3,473,710
Total Function 5	15,177,353	3,195,360	18,372,713	8,022,300	26,395,013	26,745,304
7 Transportation and Housing						
7.70 Student Transportation	262,494	56,289	318,783	586,041	904,824	960,812
Total Function 7	262,494	56,289	318,783	586,041	904,824	960,812
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	195,622,229	44,618,415	240,240,644	21,169,755	261,410,399	259,736,339

School District No. 41 (Burnaby)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	<u>2021</u> <u>Annual Budget</u>	<u>2020 Amended</u> <u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	24,450,021	24,808,520
Other	104,087	107,754
Federal Grants	3,682,836	3,431,915
Other Revenue	9,772,060	10,358,425
Total Revenue	<u>38,009,004</u>	<u>38,706,614</u>
Expenses		
Instruction	35,831,568	36,559,732
District Administration	577,704	559,620
Operations and Maintenance	930,932	930,932
Transportation and Housing	668,800	656,330
Total Expense	<u>38,009,004</u>	<u>38,706,614</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, 2021

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community/Link Fund - Overhead	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	930,932	822,551	518,706	6,878,146	384,000	100,450	272,270	2,397,447	2,428,607
Provincial Grants - Other									
Federal Grants			55,000	8,942,801				596,639	
Other			5,000						
Investment Income			60,000	8,942,801	384,000	100,450	272,270	2,994,086	2,428,607
Less: Allocated to Revenue Recovered	930,932	822,551	55,000	8,939,531	384,000	100,450	272,270	2,994,086	2,428,607
Deferred Revenue, end of year	-	-	523,706	6,881,416	-	-	-	-	-
Revenues	930,932	822,551		384,000	100,450	100,450	272,270	2,397,447	2,428,607
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Federal Grants			55,000	8,939,531				596,639	
Other Revenue			55,000	8,939,531	384,000	100,450	272,270	2,994,086	2,428,607
Expenses									
Salaries									
Teachers							94,167	724,112	133,477
Principals and Vice Principals								505,869	1,035,168
Educational Assistants		606,688			286,008	22,547		587,748	175,049
Support Staff								132,039	
Other Professionals								19,686	495,944
Substitutes		606,688			286,008	31,072	100,167	1,969,454	1,839,638
Employee Benefits								431,020	588,969
Services and Supplies	930,932	215,863	55,000	8,939,531	23,630	63,516	152,328	593,612	
Net Revenue (Expense)	930,932	822,551	55,000	8,939,531	384,000	100,450	272,270	2,994,086	2,428,607

School District No. 41 (Burnaby)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	Mental Health in Schools	Changing Results for Young Children	BC Provincial School for the Deaf	FRP Fraser Park Maples	Youth at Risk	CYF Projects	Settlement Services	Community Services
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	8,002,001	24,500	16,468	6,710,799	2,359,996	52,368			
Provincial Grants - Other									
Federal Grants									
Other						65,748	84,967		
Investment Income									
	8,002,001	24,500	16,468	6,710,799	2,359,996	118,116	84,967		
Less: Allocated to Revenue Recovered	8,002,001	24,500	16,468	6,710,799	2,359,996	129,964	51,936	7,000	
				1,417,231	45,621				
				609,969	1,411	6,468	128,278	585,348	298,376
Deferred Revenue, end of year									
Revenues									
Provincial Grants - Ministry of Education	8,002,001	24,500	16,468	6,710,799	2,359,996	52,368			
Provincial Grants - Other									
Federal Grants									
Other Revenue						77,596	51,936	7,000	
Expenses									
Salaries									
Teachers	6,613,223			1,933,349	1,688,528				
Principals and Vice Principals				444,227					
Educational Assistants				1,687,164	20,149	79,989	31,577		
Support Staff				160,346	33,295				
Other Professionals				56,183					
Substitutes				78,502	50,343		3,105		
	6,613,223			4,359,771	1,792,315	79,989	34,682		
Employee Benefits	1,388,778			945,073	369,427	19,605	7,469		
Services and Supplies		24,500	16,468	1,405,955	198,254	30,370	9,785	7,000	
	8,002,001	24,500	16,468	6,710,799	2,359,996	129,964	51,936	7,000	
Net Revenue (Expense)									

School District No. 41 (Burnaby)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2021

	Youth Transitions	IRCC LINC	IRCC SWIS	IRCC Wraparound	Out of School Time Program	TOTAL
\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					32,291	10,507,662
Add: Restricted Grants						
Provincial Grants - Ministry of Education	51,719					24,450,021
Provincial Grants - Other		2,314,961				104,087
Federal Grants			1,182,169	185,706		3,682,836
Other					30,000	9,775,155
Investment Income						5,000
	51,719	2,314,961	1,182,169	185,706	30,000	38,017,099
Less: Allocated to Revenue Recovered	51,719	2,314,961	1,182,169	185,706	44,358	38,009,004
Deferred Revenue, end of year	-	-	-	-	17,933	1,462,852
						9,052,905
Revenues						
Provincial Grants - Ministry of Education	51,719					24,450,021
Provincial Grants - Other		2,314,961				104,087
Federal Grants			1,182,169	185,706		3,682,836
Other Revenue	51,719	2,314,961	1,182,169	185,706	44,358	9,772,060
	51,719	2,314,961	1,182,169	185,706	44,358	38,009,004
Expenses						
Salaries						
Teachers	42,380	1,229,747				12,325,506
Principals and Vice Principals						577,704
Educational Assistants			652,440	38,756		4,966,355
Support Staff		78,349	53,150			1,087,937
Other Professionals		52,734	101,130			342,086
Substitutes		24,962			4,100	691,167
	42,380	1,385,792	806,720	38,756	4,100	19,990,755
Employee Benefits	8,476	291,038	242,815	10,077	369	4,618,978
Services and Supplies	863	638,131	132,634	136,873	39,889	13,399,271
	51,719	2,314,961	1,182,169	185,706	44,358	38,009,004
	-	-	-	-	-	-
Net Revenue (Expense)						

School District No. 41 (Burnaby)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Rentals and Leases		105,000	105,000	105,000
Investment Income		45,000	45,000	70,000
Amortization of Deferred Capital Revenue	8,637,336		8,637,336	8,321,130
Total Revenue	8,637,336	150,000	8,787,336	8,496,130
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	10,674,297		10,674,297	10,498,853
Total Expense	10,674,297	-	10,674,297	10,498,853
Net Revenue (Expense)	(2,036,961)	150,000	(1,886,961)	(2,002,723)
Net Transfers (to) from other funds				
Local Capital		2,102,000	2,102,000	2,770,713
Total Net Transfers	-	2,102,000	2,102,000	2,770,713
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,102,000	(2,102,000)	-	
Total Other Adjustments to Fund Balances	2,102,000	(2,102,000)	-	
Budgeted Surplus (Deficit), for the year	65,039	150,000	215,039	767,990