

Annual Budget

School District No. 41 (Burnaby)

June 30, 2022

School District No. 41 (Burnaby)

June 30, 2022

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Bylaw	1
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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$312,941,785 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 25th DAY OF MAY, 2021;

READ A SECOND TIME THE 25th DAY OF MAY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF MAY, 2021;

I HEREBY CERTIFY this to be a true original of School District No. 41 (Burnaby) Annual Budget Bylaw 2021/2022, adopted by the Board the 25th DAY OF MAY, 2021.

School District No. 41 (Burnaby)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	23,758.251	23,748.375
Adult	79.563	79.563
Other	656.500	450.375
Total Ministry Operating Grant Funded FTE's	24,494.314	24,278.313
Revenues	\$	\$
Provincial Grants		
Ministry of Education	258,498,189	267,107,847
Other	227,568	279,287
Federal Grants	3,751,864	3,682,836
Tuition	18,986,952	16,360,655
Other Revenue	11,325,519	10,975,905
Rentals and Leases	1,018,011	470,044
Investment Income	510,444	664,576
Amortization of Deferred Capital Revenue	8,834,621	8,731,512
Total Revenue	303,153,168	308,272,662
Expenses		
Instruction	261,710,425	268,839,115
District Administration	7,694,155	7,537,025
Operations and Maintenance	39,378,995	41,420,163
Transportation and Housing	1,606,110	1,514,489
Total Expense	310,389,685	319,310,792
Net Revenue (Expense)	(7,236,517)	(11,038,130)
Budgeted Allocation (Retirement) of Surplus (Deficit)	6,843,830	10,888,792
Budgeted Surplus (Deficit), for the year	(392,687)	(149,338)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(392,687)	(149,338)
Budgeted Surplus (Deficit), for the year	(392,687)	(149,338)

School District No. 41 (Burnaby)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	259,284,888	259,019,773
Special Purpose Funds - Total Expense	39,168,097	49,155,877
Special Purpose Funds - Tangible Capital Assets Purchased	300,100	
Capital Fund - Total Expense	11,936,700	11,135,142
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,252,000	2,102,000
Total Budget Bylaw Amount	312,941,785	321,412,792

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(7,236,517)	(11,038,130)

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	233,377,316	231,932,371
Other	175,200	175,200
Tuition	18,986,952	16,360,655
Other Revenue	782,427	782,427
Rentals and Leases	910,719	362,752
Investment Income	460,444	619,576
Total Revenue	254,693,058	250,232,981
Expenses		
Instruction	224,733,930	224,522,447
District Administration	7,129,037	6,974,413
Operations and Maintenance	26,511,363	26,621,446
Transportation and Housing	910,558	901,467
Total Expense		

	2022 Annual Budget \$	2021 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	229,887,289	220,908,865
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
Funding for Graduated Adults	1,002,896	1,002,896
Student Transportation Fund	24,841	24,841
Support Staff Benefits Grant	327,925	327,925
Teachers' Labour Settlement Funding		7,146,649
Early Career Mentorship Funding		570,000
Ongoing Unique Student Needs Enrolment Growth	692,370	509,200
Total Provincial Grants - Ministry of Education	233,377,316	231,932,371
Provincial Grants - Other	175,200	175,200
Tuition		
Summer School Fees	302,808	224,285
Continuing Education	2,827,544	2,232,000
International and Out of Province Students	15,856,600	13,904,370
Total Tuition	18,986,952	16,360,655
Other Revenues		
Miscellaneous		
City of Burnaby Crossing Guards	205,000	205,000
Other Program Fees	78,500	78,500
Sundry	498,927	498,927
Total Other Revenue	782,427	782,427
Rentals and Leases	910,719	362,752
Investment Income	460,444	619,576
Total Operating Revenue	254,693,058	250,232,981

2022

2021 Amended

School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2022

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2022 Annual Budget \$	2021 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	99,224,363	23,672,940	122,897,303	6,561,602	129,458,905	132,970,176
1.03 Career Programs	1,109,786	266,664	1,376,450	44,596	1,421,046	1,469,984
1.07 Library Services	3,310,951	876,943	4,187,894	339,298	4,527,192	4,448,623
1.08 Counselling	4,083,330	912,763	4,996,093		4,996,093	4,819,292
1.10 Special Education	33,841,969	6,973,246	40,815,215	440,915	41,256,130	39,830,389
1.30 English Language Learning	7,595,480	1,941,460	9,536,940	11,875	9,548,815	9,210,024
1.31 Indigenous Education	1,201,878	286,874	1,488,752	61,076	1,549,828	1,686,405
1.41 School Administration	13,987,312	3,327,659	17,314,971		17,314,971	16,983,972
1.60 Summer School	1,766,924	313,425	2,080,349	70,725	2,151,074	1,648,957
1.61 Continuing Education	2,576,302	496,117	3,072,419	48,332	3,558,751	3,177,027
1.62 International and Out of Province Students	5,078,667	1,083,974	6,162,641	2,837,114	8,951,155	8,042,598
Total Function 1	173,776,962	43,339,26	217,116,222	70,725	221,175,083	207,325,998
4 District Administration						
4.11 Educational Administration						
4.40 School District Governance						
4.41 Business Administration						
Total Function 4						
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration						
5.50 Maintenance Operations						
5.52 Maintenance of Grounds						
5.56 Utilities						
Total Function 5						
7 Transportation and Housing						
7.70 Student Transportation						
Total Function 7						
9 Debt Services						
Total Function 9						
Total Functions 1 - 9						

School District No. 41 (Burnaby)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	25,120,873	35,175,476
Other	52,368	104,087
Federal Grants	3,751,864	3,682,836
Other Revenue	10,543,092	10,193,478
Total Revenue	39,468,197	49,155,877
Expenses		
Instruction	36,976,495	44,316,668
District Administration	565,118	562,612
Operations and Maintenance	930,932	3,663,575
Transportation and Housing	695,552	613,022
Total Expense	39,168,097	49,155,877
Net Revenue (Expense)	300,100	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(300,100)	-
Total Net Transfers	(300,100)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

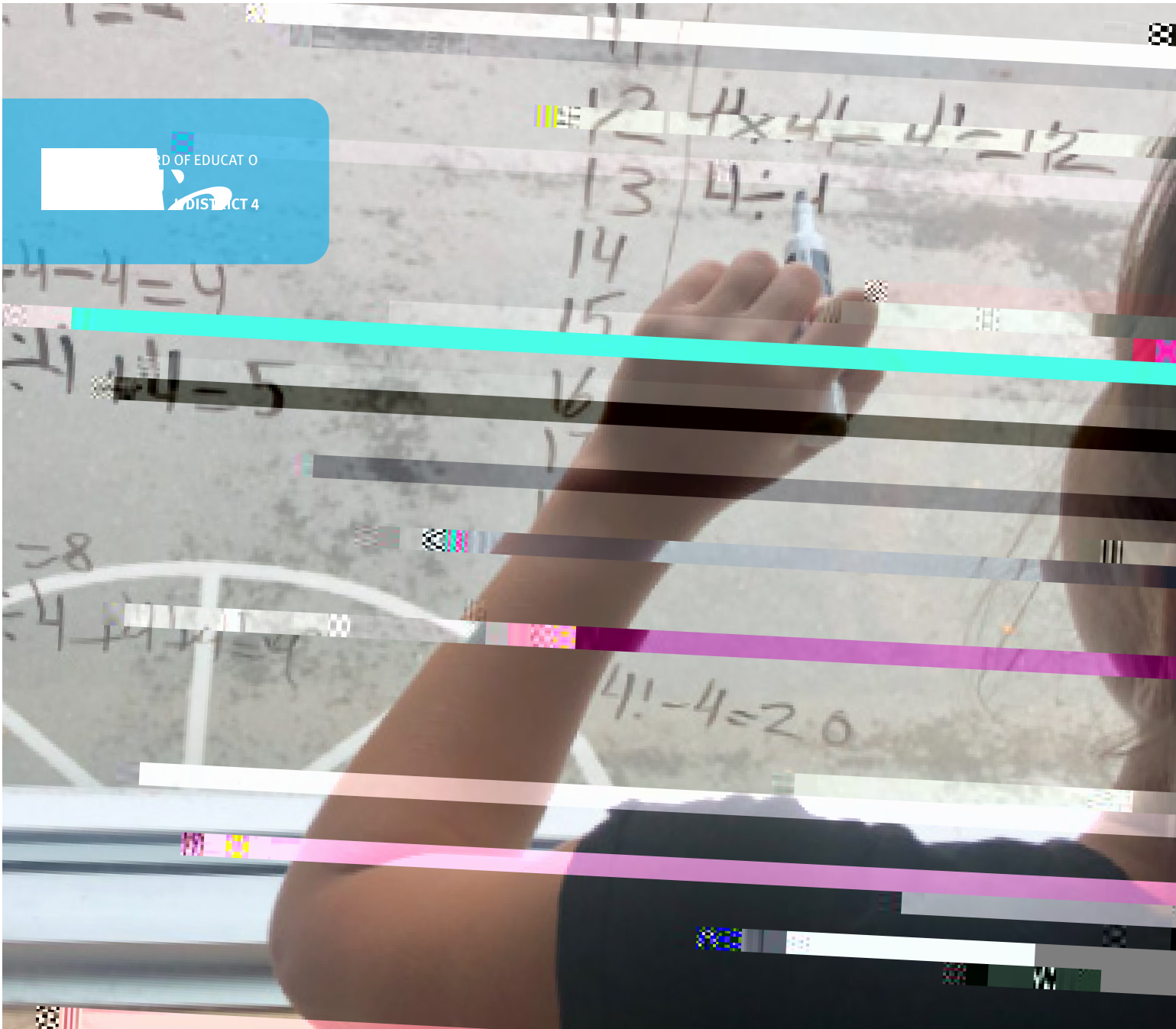
Year Ended June 30, 2022

	Youth at Risk	IRCC SWIS	IRCC LINC	IRCC Wraparound	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					8,749,139
Add: Restricted Grants					
Provincial Grants - Ministry of Education					24,817,791
Provincial Grants - Other	52,368				52,368
Federal Grants		1,205,500	2,360,658	185,706	3,751,864
Other	66,000				10,707,025
Investment Income					5,000
	118,368	1,205,500	2,360,658	185,706	39,334,048
Less: Allocated to Revenue	118,368	1,205,500	2,360,658	185,706	39,468,197
Recovered					939,099
Deferred Revenue, end of year	-	-	-	-	7,675,891
Revenues					
Provincial Grants - Ministry of Education					25,120,873
Provincial Grants - Other	52,368				52,368
Federal Grants		1,205,500	2,360,658	185,706	3,751,864
Other Revenue	66,000				10,543,092
	118,368	1,205,500	2,360,658	185,706	39,468,197
Expenses					
Salaries					
Teachers			1,254,342		12,434,975
Principals and Vice Principals					600,204
Educational Assistants	81,589	696,435		38,756	4,829,510
Support Staff		54,213	79,916		1,113,054
Other Professionals		72,207	53,789		322,425
Substitutes			24,962		678,825
	81,589	822,852	1,117,891	253,518	2,076,800
Employee Benefits					
Services and Supplies					
Net Revenue (Expense) before Interfund Transfers					
Interfund Transfers					
Tangible Capital Assets Purchased					
Net Revenue (Expense)					

School District No. 41 (Burnaby)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Rentals and Leases		107,292	107,292	107,292
Investment Income		50,000	50,000	45,000
Amortization of Deferred Capital Revenue	8,834,621		8,834,621	8,731,512
Total Revenue	8,834,621	157,292	8,991,913	8,883,804
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	11,936,700		11,936,700	11,135,142
Total Expense	11,936,700	-	11,936,700	11,135,142
Net Revenue (Expense)	(3,102,079)	157,292	(2,944,787)	(2,251,338)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	300,100		300,100	
Local Capital		2,252,000	2,252,000	2,102,000
Total Net Transfers	300,100	2,252,000	2,552,100	2,102,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,252,000	(2,252,000)	-	
Total Other Adjustments to Fund Balances	2,252,000	(2,252,000)	-	
Budgeted Surplus (Deficit), for the year	(549,979)	157,292	(392,687)	(149,338)



BOARD OF EDUCATION
DISTRICT 4



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DW WKH\$QGORZLWJLHQDOSSURYDO E\ WKH %RDUG RI (GXFDWLR
SURFHVV ZDV due to the uncertainty of the status of public health measures and to
refine enrolment estimates.

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Together these ways of thinking and acting help form the culture of our schools and workplaces. By upholding these values, we can build an environment that will lead to the IXOÀOPHQW RI RXU PLVVLRQ and vision.

Students Come First

Learners are at the centre of what we do. We focus on their lives within our schools, support them in their lives away from our schools, and keep in mind the lives they will lead in the future, recognizing that their time with us will be key in shaping their futures.

The Power of Diversity

Burnaby is one of the most diverse cities in the world, and we recognize this as a privilege and a strength. We meaningfully involve all learners DQG UHVSHFW DQG YDOXH WKH variable characteristics that make them unique human beings.

Equity, Access, Inclusion

Our schools are for everyone. We recognize that barriers exist and seek to identify and remove them. We encourage our learners to speak honestly, and we uphold the rights of individuals, families and organizations within our schools and our community. We value and respect everyone's contributions.

Collaboration and Partnership

We strive for trusting, respectful, collaborative relationships, and we work together to ensure we make the best decisions. The learning environment includes our learners, teachers, all staff, families and the community. We work with and encourage the participation of all.

Curiosity, Innovation, Discovery

The world we live in is complex and rapidly changing. We, our students, DQG WKH ZRUG LWVHOI DUH EHQHÀFL when questions are asked, experiments undertaken, ventures launched, and challenges embraced. Our classrooms and school communities foster curiosity, innovation, and discovery.

Excellence, Success, Improvement

We challenge ourselves and our learners to make the highest contributions, and we foster opportunities to make this possible. We celebrate success and recognize that there are many ways WR GHÀQH DQG DFKLHYH LW collaboratively, we challenge ourselves and our learners to improve, as individuals and as a group. Along with these ideals, we place an equal emphasis on health and well-being, as it is required to support all of our contributions and achievements.

2021/22 Status Quo Budget

Budget Assumptions

Provincial
3 URYLQFLDO JRYHUQPHQW ZLOO IXQG WRWDO SURY
: DJH VHWWOHPHQWV IRU %7\$ DQG &83(ZLOO EH IXC
Discontinuation of Safe Return to Schools grants from the provincial and federal governments and discontinuation of COVID related expenditures
Public health will be at stage 1
Local
(QUROPHQW VWDELQW\ ZLWK QR JURZWK-
No At-Home Learning or Transitions Programs
6 WDIILQJ -
%7\$- DQQXDO LQFUHDVH DQG VDODU\ -LQFUHPHQW
&83(DQQXDO LQFUHDVH-
([HPSW 393 DQQXDO LQFUHDVH DQG VDODU\ JUL
*HQHUDO LQIODWLRQ DSSOLHV WR XWLQW\ FRVWV
UHPDLQ FRQVWDQW-
%HQHILWV 5DWH &KDQJHV &DQDGD 3HQVLRQ 3ODQ
: RUN6DIH%& 7HDFKHU 3HQVLRQ 0XQLFLSD
'HQWDO
COVID-19 Related
, QWHUQDWLRQDO HQUROPHQW ZLOO LQFUHDVH E\
Summer school will run but will generate a reduced surplus due to capacity restrictions and cleaning requirements
Community group facility rentals will resume in 2021/2022
, QWHUHVW UDWHV ZLOO GHFUHDVH WR -

Enrolment

The Burnaby School District is funded primarily through an operating grant received from the Ministry of Education. The operating grant is based on student enrolment which is compiled through a data collection process in September, February, May and July. The District receives a fixed amount per full-time equivalent student (FTE). The School District also receives supplementary grants for students who are identified as having unique needs and for other demographic and geographical factors.

District staffing levels are driven directly by student enrolment. Since salaries and benefits make up approximately 90 percent of District expenses, reliable enrolment data is essential for financial planning. Each year the School District completes an analysis of historical enrolment and student retention trends,

International education has seen significant historical enrolment growth . As a result of the global travel restrictions put in place to combat COVID-19 and personal health related concerns , enrolment declined by 7 (R U L Q 2020/2021). The District is expecting a slow recovery of 120 FTE in 2021/2022. As

Revenues

The table below summarizes projected revenues in

is an increase in staffing levels driven by a change in composition of enrolment which required additional supports. Support staff increases are driven by D wage increase and small staffing increases related to growth in International and Community and Continuing Education programs. Principals, Vice Principals, and Other Professionals were all impacted by wage increases.

Operating Surplus

The table below shows the revenues, expenses and total surplus in the 2021/22 budget compared to the 2020/21 amended budget:

	2020/21 Amended	2021/22 Status Quo	Variance
Revenue	\$	\$	\$ 4,460,077
Salaries			
Benefits	(43,003,733)		(2,324,411)
Services & Supplies	(24,449,403)		
Local Capital	(2,102,000)		(400,000)
Restricted Surplus	3,910,119	-	(3,910,119)
Balance 20/21 Preliminary Budget	8,880,647	-	(8,880,647)
Surplus / (Deficit)	\$ 1,901,974	(12,448,559)	

Covid- 19 Budget Impact

The COVID-19 crisis has had a significant impact to the budget for 2021/22.

Overall, COVID-19 has negatively affected the operating budget by

Below is a table detailing the areas of the budget that COVID-19 has significantly impacted.

Three Year Budget

Below is a three- year projection of the operating budget. This projection is based on factors that are known to the District at that time and contain assumptions that the District will maintain current service level and programs.

Revenues are primarily based on enrolment projections and the Ministry's current funding formula. International Education enrolment is anticipated to L Q F U H D V H E \ L Q D Q G D Q D G G L X P e s e Q d e O a s e d L Q on maintaining current service levels with projected increases to salaries based on estimated collective agreement increases and inflation applied to benefits and utilities costs. Local Capital expenditures are increased to reflect the contributions required to support the Education Technology Plan.

2020/2021 Q3 Projections

The District closed the 2019/2020 fiscal year with an unrestricted reserve of 7 K L V D P R X Q W R higher than in prior years and was driven by the impact that shutting down in-class instruction had on budgets in the last quarter of the year. Of this reserve, \$8,880,648 was required to balance the 2020/2021 budget. The remaining balance of \$1,119,352 is available for use in the 2020/2021 fiscal year.

Budget Adjustments

A difficult financial position exists that has been brought on by the COVID -

Three Year Budget Fund Balance

Along with the budget adjustments above, an allocation of prior year surpluses and reserves is

In addition, contained in the budget adjustments above, was the establishment of a \$1,000,000 COVID -19 Response Co ntingency from the unrestricted reserve that would otherwise have been used to balance the budget in the 2022/2023

Category	Amount	Discussion
Annual Facility Grant	\$930,932	These funds are used W K U R X J K R X W - ' L V W U L F ad dress ongoing maintenance and improvement needs.
Learning Improvement Fund	\$800,400	Funding used specifically to augment Educational Assistants' ho urs providing additional support to complex learners.
Strong Start	\$384,000	Strong Start early learning centres provide school-based, drop-in pro grams for children aged birth to five and their parents or caregivers.
Ready, Set, Learn		(O L J L E O H 5 6 / H Y H Q W V olds and their parents are hosted to suppor .



Major Capital Projects

The Burnaby School District expects to have eight active major capital projects at various stages of progress during the 2021-2022 school year. The below table outlines the active projects and timelines. Capital expenditures are primarily funded by the Ministry of Education, with additional funding provided through locally generated District capital funds and third-party contributors such as the Ministry of Children and Family Development and the City of Burnaby.

Capital Projects	Project Scope	Date of Approval	Construction Completion	Target Occupancy
District Board Office	Replacement	06-Feb-18	Jul-21	Oct- 21
Burnaby North Secondary	Replacement	26-Sep-18	Jun-2	

March 31st Fiscal Year end	2021/2022 Planned Spending
AFG (Capital only)	\$3
SEP	\$,000
CNCP	\$,134
Various School Playground Equipment	\$330,000