

DISTRICT OPERATIONS – BUSINESS SERVICES
Reporting to Public Session, Tuesday, April 26, 2022

1. Annual Budget Bylaw for the Fiscal Year 2022/2023

The 2022/2023 operating budget is brought forward tonight for board consideration and approval. The budget has been finalized based on recommendations of the Finance Committee of the Board following an extensive and transparent budget process and incorporates the budget adjustments recommended by the Finance Committee. A pro-forma Annual Budget Bylaw in the amount of \$322,918,798 is attached. This evening staff will provide a detailed presentation of the district's annual budget.

Recommendation Annual Budget Bylaw for the Fiscal Year 2022/2023 receive three readings at this Board meeting held April 26, 2022.

Motion 2 THAT Annual Budget Bylaw for the Fiscal Year 2022/2023 be read a first time.

Motion 3 THAT Annual Budget Bylaw for the Fiscal Year 2022/2023 be approved a first time a read a second time.

2. Capital Plan Bylaw No. 2022/23CPSD4101

In order to proceed with the projects listed in the March 15, 2022 Ministry Response Letter, the Board is required to adopt Capital Plan Bylaw No. 2022/23CPSD4101.

It should be noted that no work or expenditures may proceed on these projects without a signed capital project funding agreement, annual program funding agreement, or other formal authorization from the Ministry.

Russell Horswill, Secretary/Treasurer, will make a presentation on the Capital Plan Bylaw No. 2022/23CPSD4101 for board consideration and approval.

Recommendation

It is recommended that School District No. 41 (Burnaby) Capital Bylaw No. 2022/23-CPSD4101 receive three readings at this Board meeting and final adoption in accordance with the Board's Procedural Bylaw as follows:

- Motion 1 THAT School District No. 41 (Burnaby) Capital Bylaw No. 2022/23CPSD4101 receive three readings at this Board meeting held April 26, 2022.

- Motion 2 THAT School District No. 41 (Burnaby) Capital Bylaw No. 2022/23CPSD4101 be read a first time.

- Motion 3 THAT School District No. 41 (Burnaby) Capital Bylaw No. 2022/23CPSD4101 be approved a first time a read a second time.

- Motion 4 THAT School District No. 41 (Burnaby) Capital Bylaw No. 2022/23CPSD4101 be approved a second time and read a third time.

- Motion 5 THAT School District No. 41 (Burnaby) Capital Bylaw No. 2022/23CPSD4101 be approved a third time.

- Motion 6 THAT School District No. 41 (Burnaby) Capital Bylaw No. 2022/23CPSD4101 having been read a first, second and third time, be finally passed and adopted the

Annual Budget

School District No. 41 (Burnaby)

June 30, 2023

School District No. 41 (Burnaby)

June 30, 2023

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	15

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

School District No. 41 (Burnaby)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	24,400,438	24,155,031
Adult	75,188	75,188
Other	877,375	877,375
Total Ministry Operating Grant Funded FTE's	25,353,000	25,107,594
Revenues	\$	\$
Provincial Grants		
Ministry of Education	271,179,642	267,543,611
Other	178,868	181,687
Federal Grants	5,323,079	3,751,864
Tuition	21,325,405	20,959,949
Other Revenue	5,395,187	11,514,275
Rentals and Leases	834,108	591,836
Investment Income	846,500	388,366
Amortization of Deferred Capital Revenue	10,419,817	8,834,621
Total Revenue	315,502,606	313,766,209
Expenses		
Instruction	269,956,396	273,745,792
District Administration	7,474,124	7,578,364
Operations and Maintenance	40,945,339	39,585,188
Transportation and Housing	1,684,384	1,647,090
Total Expense	320,060,243	322,556,434
Net Revenue (Expense)	(4,557,637)	(8,790,225)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,942,616	7,962,238
Budgeted Surplus (Deficit), for the year	384,979	(827,987)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	384,979	(827,987)
Budgeted Surplus (Deficit), for the year	384,979	(827,987)

School District No. 41 (Burnaby)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	268,388,502	267,454,726
Special Purpose Funds - Total Expense	38,528,348	42,669,708
Special Purpose Funds - Tangible Capital Assets Purchased	249,263	300,100
Capital Fund - Total Expense	13,143,393	12,432,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,609,292	2,252,000
Total Budget Bylaw Amount	322,918,798	325,108,534

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 _____

School District No. 41 (Burnaby)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(4,557,637)</u>	<u>(8,790,225)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(249,263)	(300,100)
From Local Capital	(2,609,292)	(2,252,000)
From Deferred Capital Revenue	(60,930,980)	
Total Acquisition of Tangible Capital Assets	<u>(63,789,535)</u>	<u>(2,552,100)</u>
Amortization of Tangible Capital Assets	<u>13,143,393</u>	<u>12,432,000</u>
Total Effect of change in Tangible Capital Assets	<u>(50,646,142)</u>	<u>9,879,900</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(55,203,779)</u></u>	<u><u>1,089,675</u></u>

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	242,466,120	239,188,582
Other	126,500	126,500
Tuition	21,325,405	20,959,949
Other Revenue	711,545	711,547
Rentals and Leases	726,816	484,544
Investment Income	466,500	273,366
Total Revenue	265,822,886	261,744,488
Expenses		
Instruction	233,756,585	233,399,431
District Administration	6,877,818	6,956,261
Operations and Maintenance	26,870,840	26,222,256
Transportation and Housing	883,259	876,778
Total Expense	268,388,502	267,454,726
Net Revenue (Expense)	(2,565,616)	8.02 Tm((5,710,238)
Budgeted Prior Year Surplus Appropriation	4,942,616	7,962,238
Net Transfers (to) from other funds		
Local Capital	(2,377,000)	(2,252,000)

School District No. 41 (Burnaby)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	239,956,488	236,678,950
Other Ministry of Education Grants		
Pay Equity	1,441,995	1,441,995
Funding for Graduated Adults	682,176	682,176
Student Transportation Fund	24,841	24,841
Support Staff Benefits Grant	327,925	327,925
FSA Scorer Grant	27,292	27,292
Early Learning Framework (ELF) Implementation	5,403	5,403
Total Provincial Grants - Ministry of Education	242,466,120	239,188,582
Provincial Grants - Other	126,500	126,500
Tuition		
Summer School Fees	334,135	334,135
Continuing Education	2,450,000	2,084,544
International and Out of Province Students	18,541,270	18,541,270
Total Tuition	21,325,405	20,959,949
Other Revenues		
Miscellaneous		
City of Burnaby - Crossing Guards	205,000	205,000
Other Program Fees	153,092	153,092
Sundry	353,453	353,455
Total Other Revenue	711,545	711,547
Rentals and Leases	726,816	484,544
Investment Income	466,500	273,366
Total Operating Revenue	265,822,886	261,744,488

School District No. 41 (Burnaby)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

	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	97,029,660	319,560	774,078	1,830,684	241,142	5,157,018	105,352,142
1.03 Career Programs	812,160	-	-	131,318	-	42,198	985,676
1.07 Library Services	2,828,781	15,644	204,586	113,721	-	129,240	3,291,972
1.08 Counselling	4,174,275	-	-	-	-	190,715	4,364,990
1.10 Special Education	10,840,958	289,209	20,874,303	-	-	2,119,816	34,124,286

School District No. 41 (Burnaby)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	28,713,522	28,355,029
Other	52,368	55,187
Federal Grants	5,323,079	3,751,864
Other Revenue	4,683,642	10,802,728
Investment Income	5,000	5,000
Total Revenue	38,777,611	42,969,808
Expenses		
Instruction	36,199,811	40,346,361
District Administration	596,306	622,103
Operations and Maintenance	931,106	930,932
Transportation and Housing	801,125	770,312
Total Expense	38,528,348	42,669,708
Net Revenue (Expense)	249,263	300,100
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(249,263)	(300,100)
Total Net Transfers	(249,263)	(300,100)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Deferred Revenue, beginning of year

- Add:** Restricted Grants
 - Provincial Grants - Ministry of Education
 - Provincial Grants - Other
 - Federal Grants
 - Other



Board Report

Date: April 26, 2022
To: Board of Education | Regular Meeting
From: Russell Horswill, Secretary-Treasurer
Subject: Capital Plan Bylaw No. 2022/23-CPSD41-01

In order to proceed with the projects listed in the March 15, 2022 Ministry Response Letter, the Board is required to adopt Capital Plan Bylaw No. 2022/23-CPSD41-01. A copy of the pro-forma capital bylaw is attached for reference. It should be noted that no work or expenditures may proceed on these projects without a signed capital project funding agreement, annual program funding agreement, or other formal authorization from the Ministry.

It is recommended that School District No. 41 (Burnaby) Capital Bylaw No. 2022/23-CPSD41-01 receive three readings at this Board meeting and final adoption in

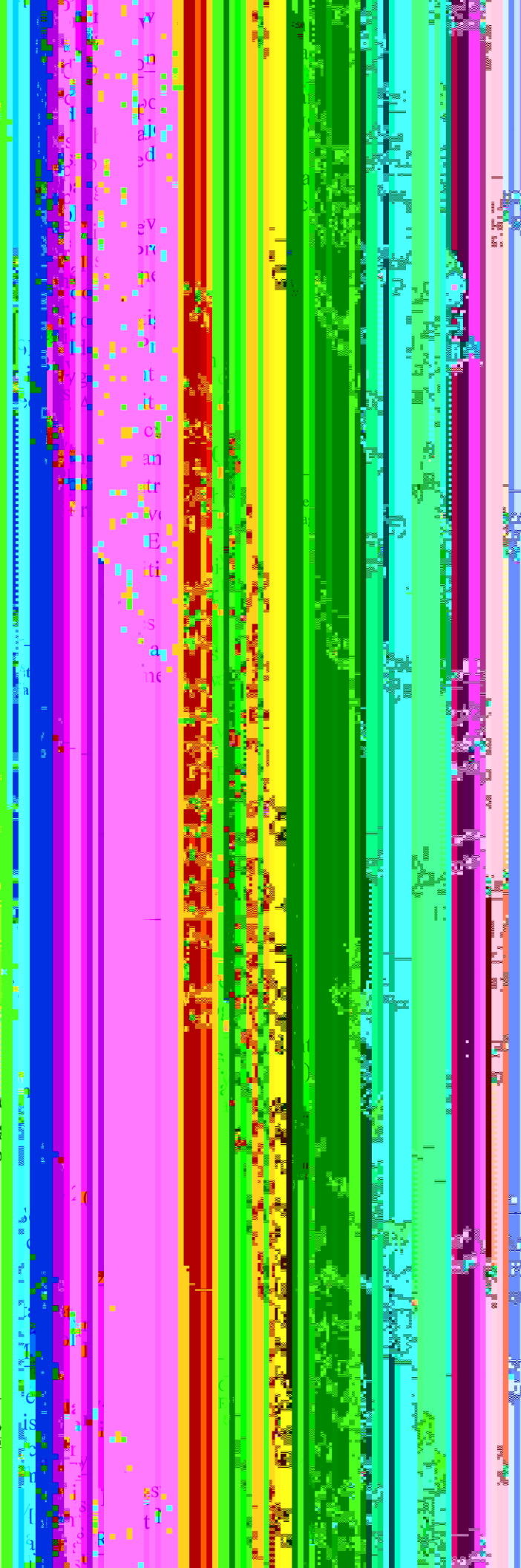
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- Motion 6 THAT School District No. 41 (Burnaby) Capital Bylaw No. 2022/23-CPSD41-01 having been read a first, second, and third time, be finally passed and adopted the 26th day of April 2022, and that the Chair of the Board and the Secretary-Treasurer be authorized to sign the bylaw; and that the bylaw be sealed with the corporate seal of the Board.

CAPITAL BYLAW NO. 2022/23-CPSD41-01
CAPITAL PLAN 2022/23

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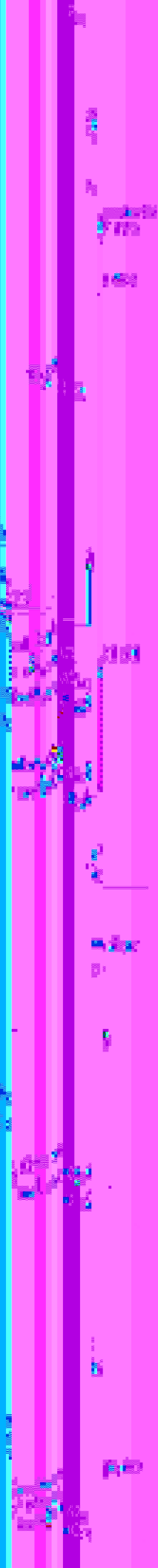


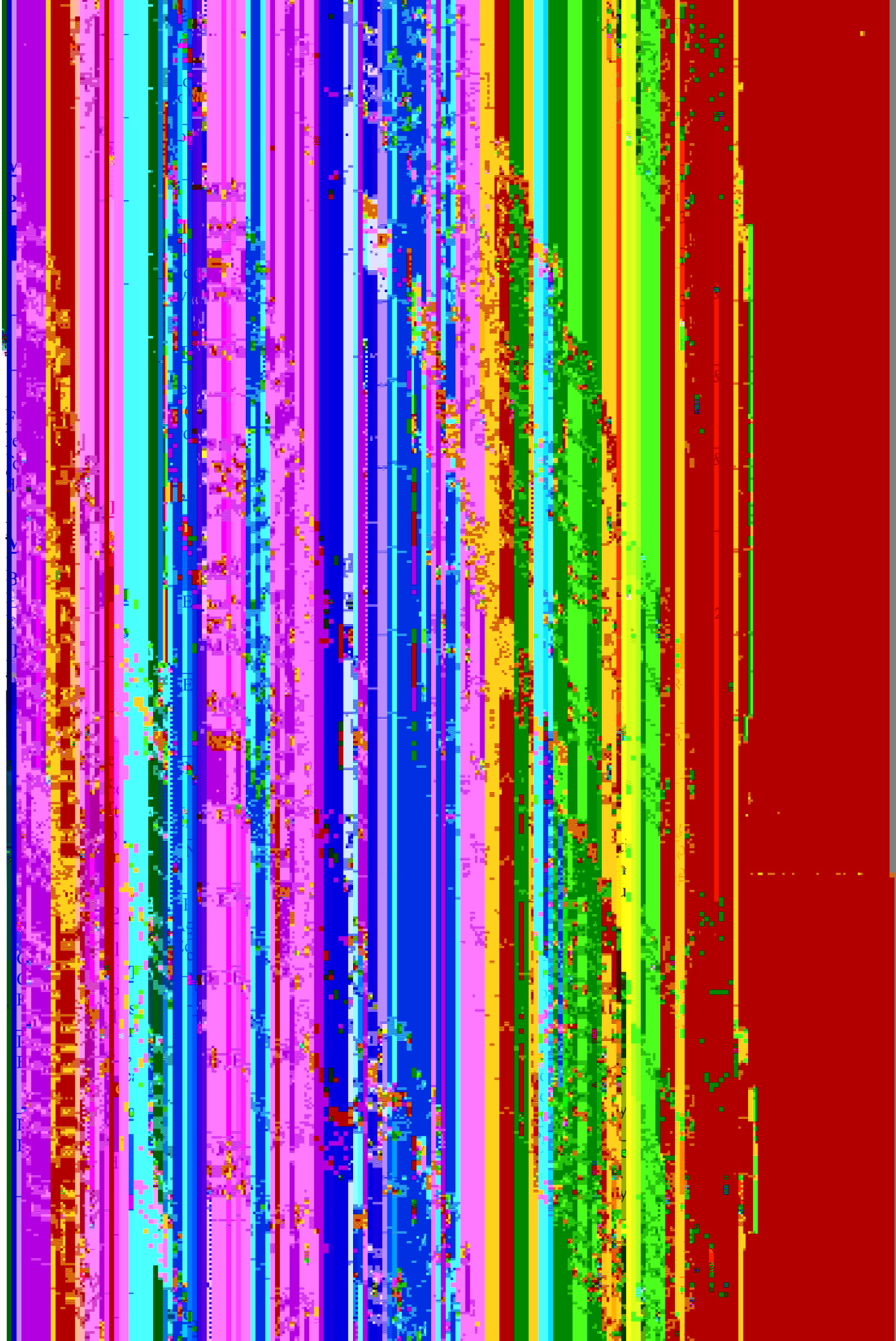
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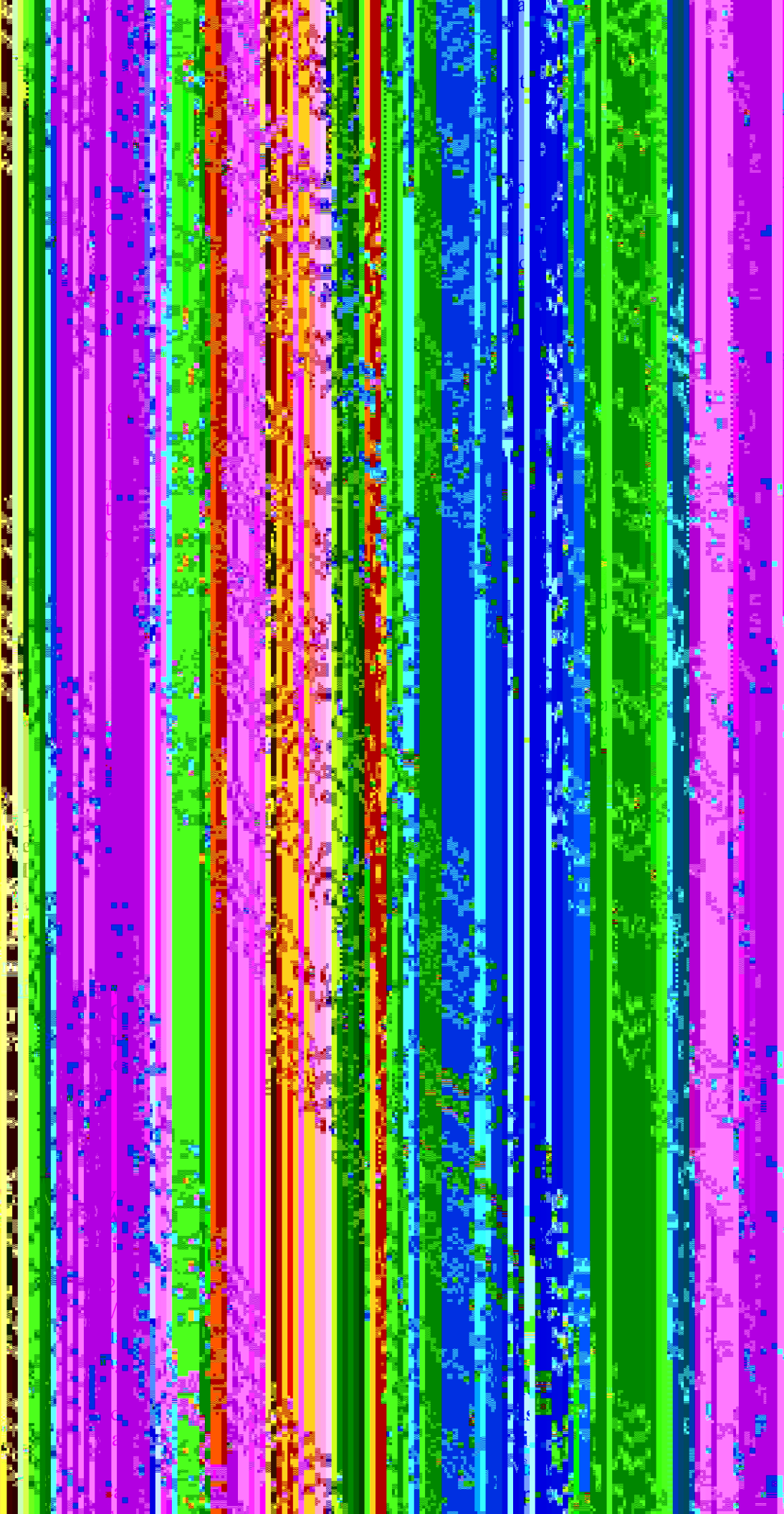
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