

DISTRICT OPERATIONS – BUSINESS SERVICES
Reporting to Public Session, Tuesday, May 25, 2021

1. Annual Budget Bylaw for the Fiscal Year 2021/2022

The 2021/2022 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 \$312,941,785 is attached. This evening staff will provide a detailed presentation on the district's annual budget.

Recommendation:

It is recommended that Annual Budget Bylaw for the Fiscal Year 2021/2022 in the amount of \$312,941,785 receive three readings at this Board meeting and final adoption in accordance with the Board's Procedural Bylaw as follows:

- | | |
|----------|--|
| Motion 1 | THAT Annual Budget Bylaw for the Fiscal Year 2021/2022 receive three readings at this Board meeting held May 25, 2021. |
| Motion 2 | THAT Annual Budget Bylaw for the Fiscal Year 2021/2022 be read a first time. |
| Motion 3 | THAT Annual Budget Bylaw for the Fiscal Year 2021/2022 be approved a first time and read a second time. |
| Motion 4 | THAT Annual Budget Bylaw for the Fiscal Year 2021/2022 be approved a second time and read a third time. |
| Motion 5 | THAT Annual Budget Bylaw for the Fiscal Year 2021/2022 be approved a third time. |
| Motion 6 | THAT Annual Budget Bylaw for the Fiscal Year 2021/2022 having been read a first, second and third time, be finally passed and adopted the 25 th day of May, 2021; 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. |

Attachments

Annual Budget

School District No. 41 (Burnaby)

June 30, 2022

School District No. 41 (Burnaby)

June 30, 2022

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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 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;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

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.

Secretary Treasurer

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)

Statement 2

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

School District No. 41 (Burnaby)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(7,236,517)	(11,038,130)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(300,100)	
From Local Capital	(2,252,000)	(2,102,000)
From Deferred Capital Revenue	(21,000,000)	(21,000,000)
Total Acquisition of Tangible Capital Assets	(23,552,100)	(23,102,000)
Amortization of Tangible Capital Assets	11,936,700	11,135,142
Total Effect of change in Tangible Capital Assets	(11,615,400)	(11,966,858)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(18,851,917)	(23,004,988)

School District No. 41 (Burnaby)

Schedule 2

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

	2022 Annual Budget	2021 Amended 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	259,284,888	259,019,773
Net Revenue (Expense)	(4,591,830)	(8,786,792)
Budgeted Prior Year Surplus Appropriation	6,843,830	10,888,792
Net Transfers (to) from other funds		
Local Capital	(2,252,000)	(2,102,000)
Total Net Transfers	(2,252,000)	(2,102,000)
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, 2022

	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

School District No. 41 (Burnaby)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	127,458,291	125,897,168
Principals and Vice Principals	10,654,455	10,389,518
Educational Assistants	20,814,915	20,069,861
Support Staff	20,892,229	21,002,375
Other Professionals	5,618,210	5,594,373
Substitutes	8,781,812	8,613,342
Total Salaries	194,219,912	191,566,637
Employee Benefits	44,414,413	43,003,733
Total Salaries and Benefits	238,634,325	234,570,370
Services and Supplies		
Services	7,748,009	8,540,117
Student Transportation	691,831	691,831
Professional Development and Travel	911,093	1,486,095
Rentals and Leases	155,059	155,059
Dues and Fees	74,427	74,427
Insurance	576,123	576,123
Supplies	7,164,866	9,635,752
Utilities	3,329,155	3,289,999
Total Services and Supplies	20,650,563	24,449,403
Total Operating Expense	259,284,888	259,019,773

School District No. 41 (Burnaby)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	93,163,551	308,853	670,677	1,119,247	249,596	3,712,439	99,224,363
1.03 Career Programs	889,832			168,649		51,305	1,109,786
1.07 Library Services	2,851,945	15,120	170,289	112,878		160,719	3,310,951
1.08 Counselling	3,871,606					211,724	4,083,330
1.10 Special Education	11,172,739	279,519	19,404,373			2,985,338	33,841,969
1.30 English Language Learning	7,189,146	49,135				357,199	7,595,480
1.31 Indigenous Education	797,997	146,482	206,648			50,751	1,201,878
1.41 School Administration	637,276	8,911,433		4,322,376		116,227	13,987,312
1.60 Summer School	1,183,883	223,482		36,033		323,526	1,766,924
1.61 Continuing Education	1,799,632	255,242		271,495	218,292	31,641	2,576,302
1.62 International and Out of Province Students	3,900,684	56,155	362,928	223,360	482,390	53,150	5,078,667
Total Function 1	127,458,291	10,245,421	20,814,915	6,254,038	950,278	8,054,019	173,776,962
4 District Administration							
4.11 Educational Administration		409,034		213,546	1,665,371		2,287,951
4.40 School District Governance				60,255	369,247		429,502
4.41 Business Administration				1,037,700	1,516,401		2,554,101
Total Function 4	-	409,034	-	1,311,501	3,551,019	-	5,271,554
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				225,178	1,116,913		1,342,091
5.50 Maintenance Operations				12,075,222		727,793	12,803,015
5.52 Maintenance of Grounds				758,957			758,957
5.56 Utilities							-
Total Function 5	-	-	-	13,059,357	1,116,913	727,793	14,904,063
7 Transportation and Housing							
7.70 Student Transportation				267,333			267,333
Total Function 7	-	-	-	267,333	-	-	267,333
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	127,458,291	10,654,455	20,814,915	20,892,229	5,618,210	8,781,812	194,219,912

School District No. 41 (Burnaby)

Schedule 2C

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	486,302	3,558,721	3,432,027
1.62 International and Out of Province Students	5,078,667	1,083,974	6,162,641	2,788,514	8,951,155	8,022,598
Total Function 1	173,776,962	40,152,065	213,929,027	10,804,903	224,733,930	224,522,447
4 District Administration						
4.11 Educational Administration	2,287,951	510,059	2,798,010	61,250	2,859,260	2,772,542
4.40 School District Governance	429,502	78,411	507,913	146,955	654,868	645,552
4.41 Business Administration	2,554,101	534,582	3,088,683	526,226	3,614,909	3,556,319
Total Function 4	5,271,554	1,123,052	6,394,606	734,431	7,129,037	6,974,413
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,342,091	256,222	1,598,313	616,371	2,214,684	2,310,573
5.50 Maintenance Operations	12,803,015	2,663,545	15,466,560	3,970,294	19,436,854	19,516,015
5.52 Maintenance of Grounds	758,957	162,345	921,302	609,368	1,530,670	1,504,859
5.56 Utilities	-	-	-	3,329,155	3,329,155	3,289,999
Total Function 5	14,904,063	3,082,112	17,986,175	8,525,188	26,511,363	26,621,446
7 Transportation and Housing						
7.70 Student Transportation	267,333	57,184	324,517	586,041	910,558	901,467
Total Function 7	267,333	57,184	324,517	586,041	910,558	901,467
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	194,219,912	44,414,413	238,634,325	20,650,563	259,284,888	259,019,773

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

Schedule 3A

	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			534,158	5,576,741				261,041	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	930,932	800,400			384,000	100,450	272,270	2,450,104	2,428,607
Provincial Grants - Other									
Federal Grants									
Other			50,000	9,121,657				1,316,502	
Investment Income			5,000						
	930,932	800,400	55,000	9,121,657	384,000	100,450	272,270	3,766,606	2,428,607
Less: Allocated to Revenue	930,932	800,400	55,000	9,118,322	384,000	100,450	272,270	3,631,165	2,428,607
Recovered									
Deferred Revenue, end of year	-	-	534,158	5,580,076	-	-	-	396,482	-
Revenues									
Provincial Grants - Ministry of Education	930,932	800,400			384,000	100,450	272,270	2,450,104	2,428,607
Provincial Grants - Other									
Federal Grants									
Other Revenue			55,000	9,118,322				1,181,061	
	930,932	800,400	55,000	9,118,322	384,000	100,450	272,270	3,631,165	2,428,607
Expenses									
Salaries									
Teachers					291,728		97,971	759,855	
Principals and Vice Principals									133,477
Educational Assistants		592,296				22,998		533,872	1,035,168
Support Staff								606,332	175,049
Other Professionals								139,122	
Substitutes						10,200	3,760	10,200	495,944
	-	592,296	-	-	291,728	33,198	101,731	2,049,381	1,839,638
Employee Benefits		208,104			73,809		19,210	478,689	588,969
Services and Supplies	930,932		55,000	9,118,322	18,463	67,252	151,329	1,103,095	
	930,932	800,400	55,000	9,118,322	384,000	100,450	272,270	3,631,165	2,428,607
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

Schedule 3A

	Classroom Enhancement Fund - Staffing	Mental Health in Schools	Changing Results for Young Children	BC Provincial School for the Deaf	PRP Fraser Park Maples	CYF Projects	Settlement Services	Community Services	Out of School Time Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			2,982	1,309,429	145,281	132,238	575,767	140,926	70,576
Add: Restricted Grants									
Provincial Grants - Ministry of Education	8,042,765	48,000	11,500	6,933,789	2,414,974				
Provincial Grants - Other									
Federal Grants									
Other						85,000			67,866
Investment Income									
	8,042,765	48,000	11,500	6,933,789	2,414,974	85,000	-	-	67,866
Less: Allocated to Revenue	8,042,765	48,000	14,482	7,233,889	2,414,974	52,779	7,000	-	62,930
Recovered				939,099					
Deferred Revenue, end of year	-	-	-	70,230	145,281	164,459	568,767	140,926	75,512
Revenues									
Provincial Grants - Ministry of Education	8,042,765	48,000	14,482	7,233,889	2,414,974				
Provincial Grants - Other									
Federal Grants									
Other Revenue						52,779	7,000		62,930
	8,042,765	48,000	14,482	7,233,889	2,414,974	52,779	7,000	-	62,930
Expenses									
Salaries									
Teachers	6,353,784	37,920		1,896,731	1,698,993				43,651
Principals and Vice Principals				466,727					
Educational Assistants				1,796,187		32,209			
Support Staff				163,583	33,961				
Other Professionals				57,307					
Substitutes				78,502	50,344	3,167			1,746
	6,353,784	37,920	-	4,459,037	1,783,298	35,376	-	-	45,397
Employee Benefits	1,688,981	10,080		999,639	365,618	7,618			9,533
Services and Supplies			14,482	1,475,113	266,058	9,785	7,000		8,000
	8,042,765	48,000	14,482	6,933,789	2,414,974	52,779	7,000	-	62,930
Net Revenue (Expense) before Interfund Transfers	-	-	-	300,100	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased				(300,100)					
	-	-	-	(300,100)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

Schedule 3A

	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	822,855	1,413,009	38,756	19,978,993
Employee Benefits	19,997	247,461	296,859	10,077	5,024,644
Services and Supplies	16,782	135,184	650,790	136,873	14,164,460
	118,368	1,205,500	2,360,658	185,706	39,168,097
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	300,100
Interfund Transfers					
Tangible Capital Assets Purchased					(300,100)
	-	-	-	-	(300,100)
Net Revenue (Expense)	-	-	-	-	-

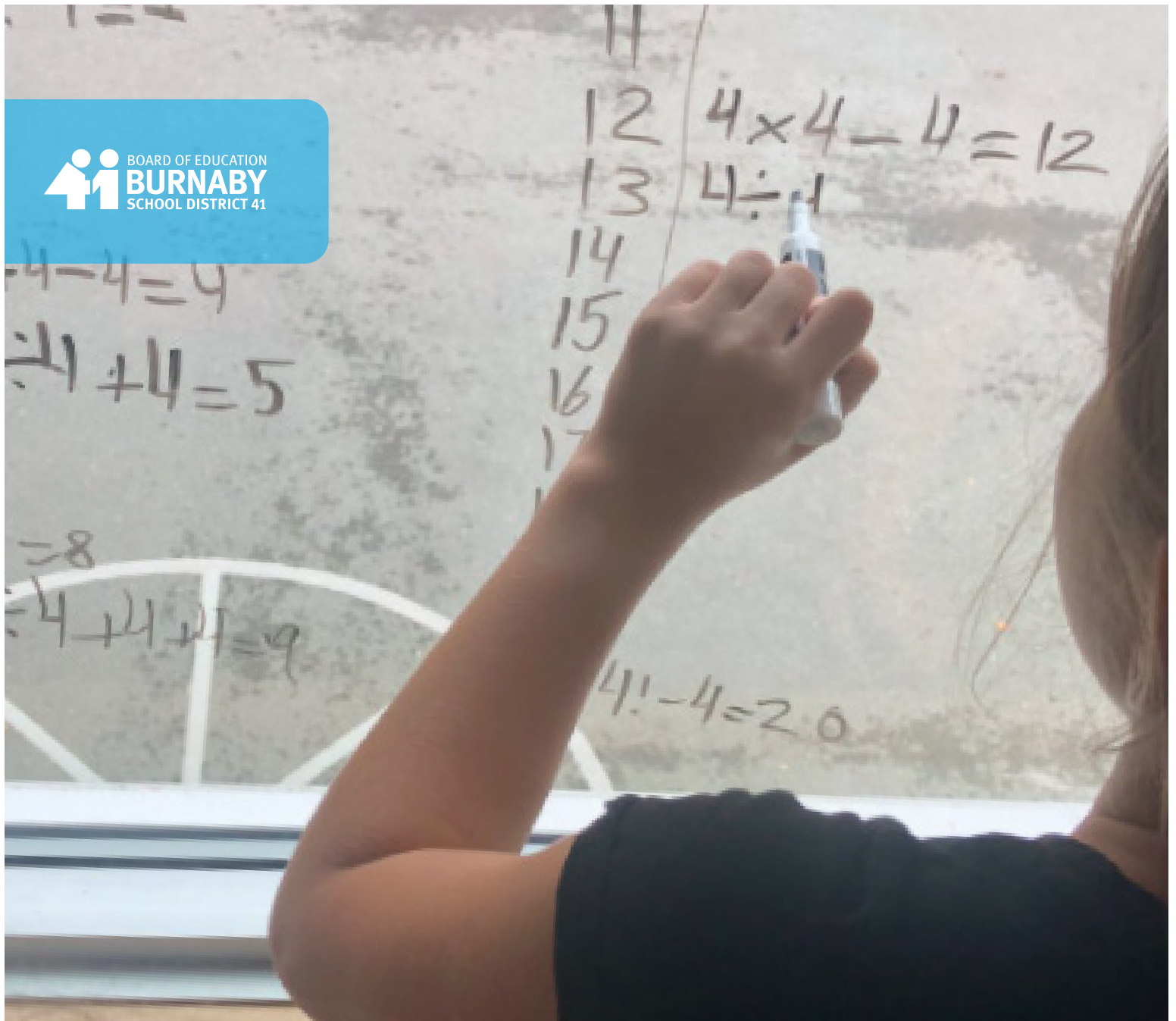
School District No. 41 (Burnaby)

Schedule 4

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)



Burnaby School District Preliminary Budget Report 2021/2022

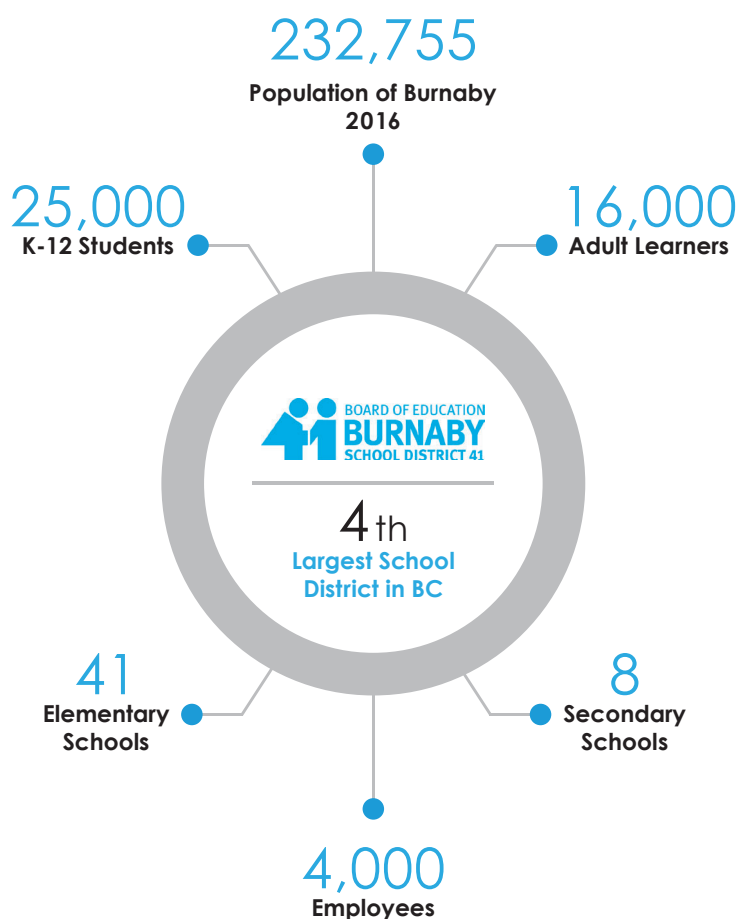
Introduction

In the Spring of 2021, as the Burnaby School District looks to the budget process, across the country and around the world life looks different because of COVID-19. The changeability and unpredictability brought on by the pandemic is impacting all areas of life, including financial projections for school districts. In these uncertain times, the Burnaby School District looks to its vision, mission, and core values as defined in the district's strategic plan to guide its work. While we anticipate a difficult budget year, we will continue to have a student-centred focus.

Who We Are

Formed in 1906, the District is on the traditional territory of the Coast Salish Nations of Musqueam, Tsleil-Waututh and Squamish. Our District is now the fourth largest in BC, with 25,000 students (K-12) and 4000 dedicated employees. We operate 41 elementary schools and 8 secondary schools, including a range of district programs and Provincial Resource Programs. We also provide lifelong learning opportunities to more than 16,000 adult learners through our established Burnaby Community & Continuing Education program.

The District's work is governed by seven elected Trustees, whose four-year term began in 2018.



Budget Timeline

Traditionally the District's budget process takes place in the month of April, which includes consultation with school and district staff, partner groups and the public. It normally concludes at the end of April with final budget approval by the Board of Education. This year, the process was extended due to the uncertainty of the status of public health measures and to refine enrolment estimates. Therefore the timing of the typical budget process was delayed. The revised budget timeline is below.

2021-2022 Budget Calendar		
Date	Topic	Audience
May 4, 2021	2021/2022 Annual Budget proposals	Burnaby Leadership Team
May 4, 2021	2021/2022 Annual Budget proposals	Partner groups
May 6, 2021	2021/2022 Annual Budget proposals	Public
May 10, 2021	2021/2022 Annual Budget input on priorities	Partner groups
May 17, 2021	2021/2022 Annual Budget proposals	District Parent Advisory Council
May 25, 2021	2021/2022 Annual Budget presented for Board approval	Board Meeting
May 28, 2021	Submission of 2021/2022 Annual Budget	Ministry of Education

Our Vision, Mission, and Values



Our Vision

A premier learning community where we engage and innovate to inspire global citizenship.



Our Mission

To engage and empower a caring, inclusive community of learners for the opportunities of today and tomorrow.



Our Values

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 fulfilment of our mission 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 and respect and value the infinitely 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, and the world itself are beneficiaries 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 their highest contributions, and we foster opportunities to make this possible. We celebrate success and recognize that there are many ways to define and achieve it. Working 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

The development of the 2021/22 budget required the District to make a number of assumptions related to the provincial budget, local factors, and factors affected by COVID-19. The following COVID-19 and strategic risks are highlighted to the Board in order to provide additional context.

COVID-19 Risks

1. Status of public health September 1, 2021 to support a Stage 1 school opening
2. Return to School grants discontinued from Federal and Provincial governments
3. Large number of students, staff members, or key staff in segregated areas, contract COVID-19 resulting in business continuity challenges and/or potential WorkSafe claims.
4. There is a decrease in enrolment from international students.

Strategic Risks

1. The financial model is not sustainable.
2. Immigration laws change that lead to a decrease in enrolment from international students.
3. Impact of COVID-19 to overall community (especially vulnerable learners) and potential increased requirements in areas such as mental health and wellness supports, technology, program supports and food security.

Budget Assumptions

Provincial
Provincial government will fund total provincial enrolment including any growth
Wage settlements for BTA and CUPE will be funded
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
Enrolment stability, with no growth
No At-Home Learning or Transitions Programs
Staffing: -BTA 2% annual increase and salary increments -CUPE 2% annual increase -Exempt / PVP 2% annual increase and salary grid increases
General inflation applies to utility costs only and other services and supplies remain constant
Benefits Rate Changes - Canada Pension Plan 3.8%, Employment Insurance 0.0%, WorkSafeBC 10.9%, Teacher Pension 0.0%, Municipal Pension 0.0%, Health (1.0%), Dental 2.7%
COVID-19 Related
International enrolment will increase by 14% to 950 FTE
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
Interest rates will decrease (1.45% to 0.95%)

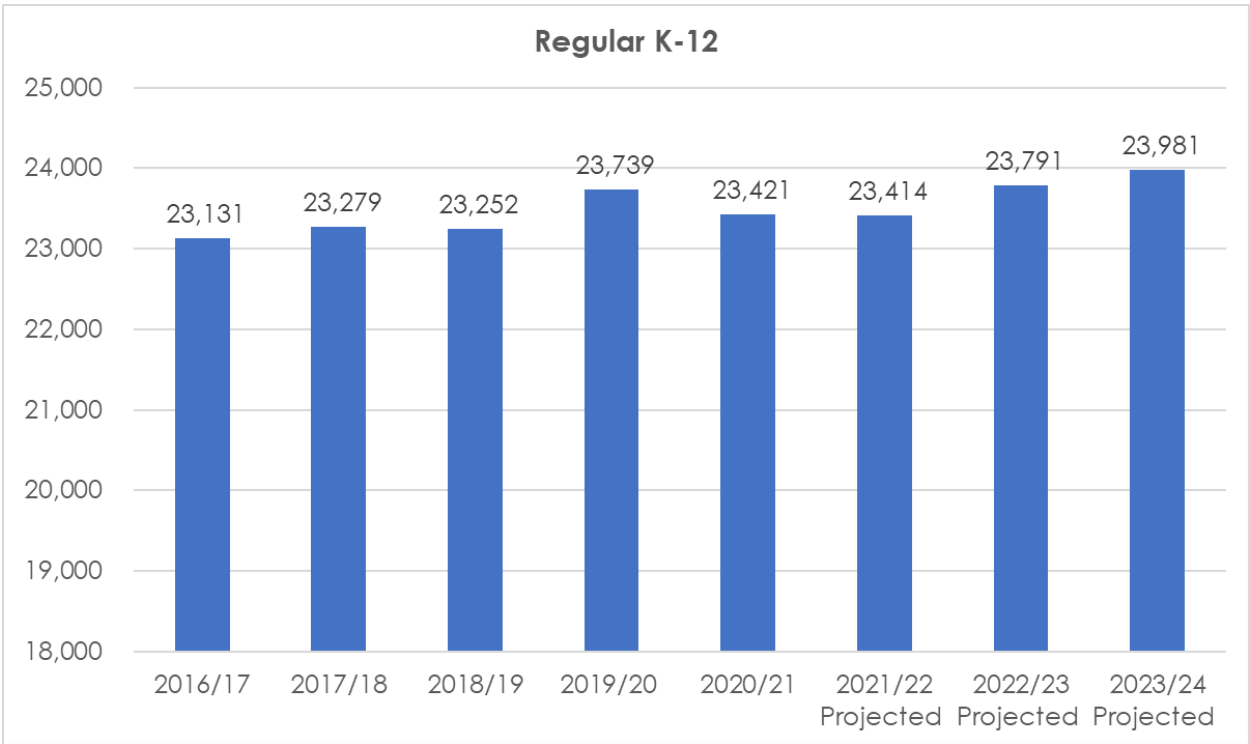
Enrolment

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.

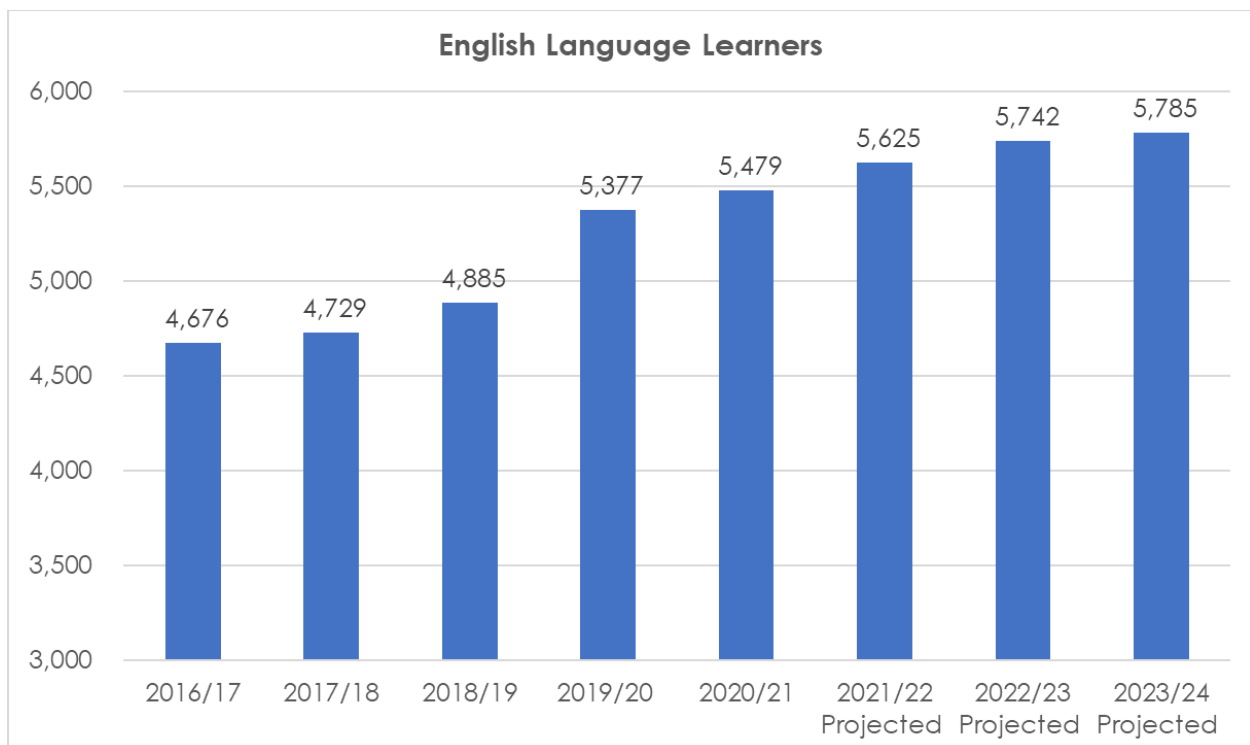
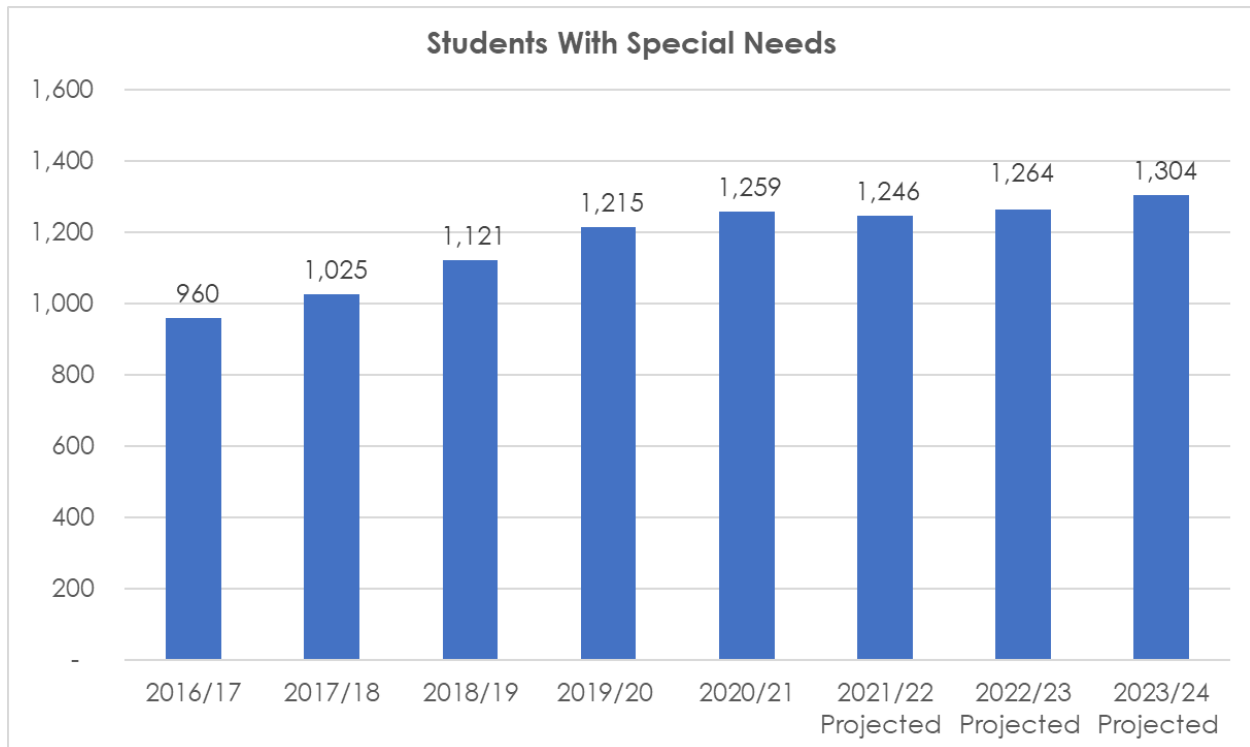
District staffing levels are driven directly by student enrolment. Since salaries and benefits make up approximately 90 percent of District expenses, reliable enrolment data is essential for financial planning. Each year the School District completes an analysis of historical enrolment and student retention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

reviews population data and new municipal development approvals to develop an estimate of elementary and secondary student FTE for the ensuing three budget years.

Prior to the COVID-19 pandemic, regular K-12 enrolment was stable year over year showing only moderate growth. Due to COVID-19 reducing both inter-provincial and international migration, the District experienced a significant enrolment decline in 2020/2021. This is expected to recover over the next three years as pre-pandemic migration patterns return.

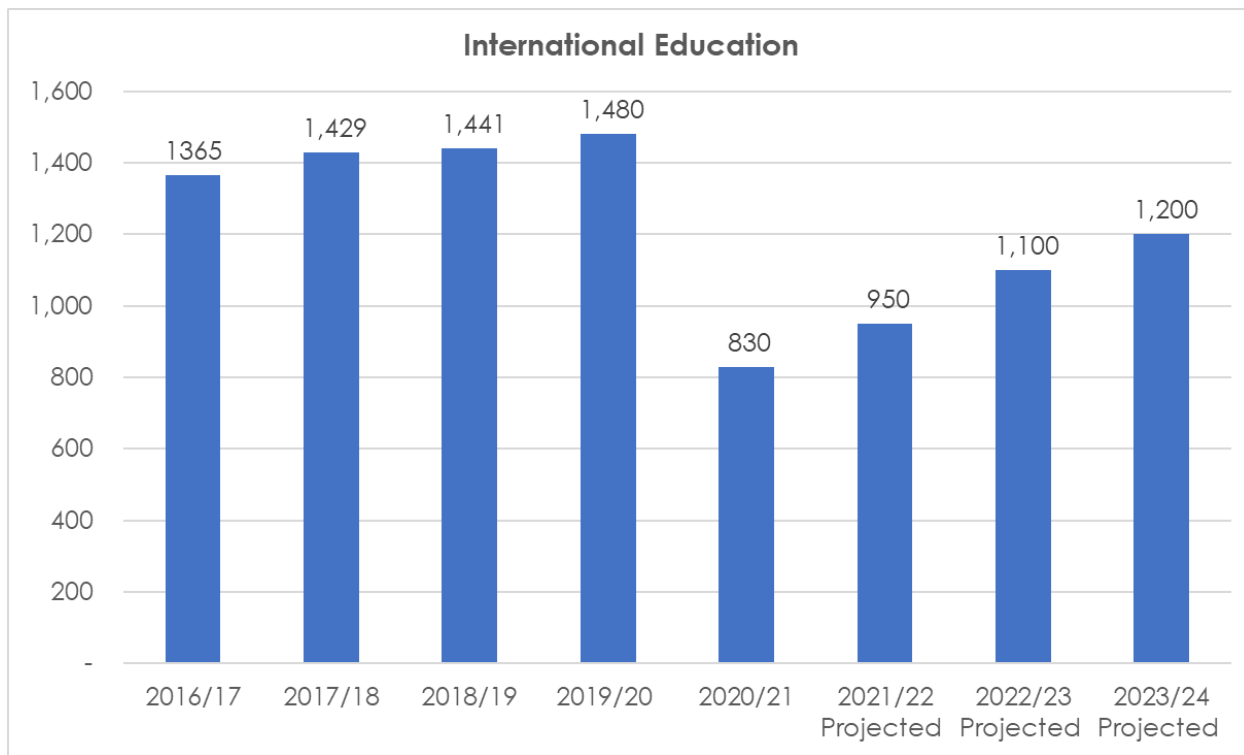


Over the past five years the School District has experienced significant growth in the number of students with special needs and English language learners (ELL). Although the number of students with special needs is forecast to slightly decline in 2021/22, the long-term trend is expected to continue through the 2023/2024 school year.



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 650 FTE or 44% in 2020/2021. The District is expecting a slow recovery of 120 FTE in 2021/2022. As

travel restrictions are lifted and health concerns gradually subside over the next three years the District is anticipating a further recovery to 1200 FTE.



2021/22 Operating Grant Allocation Formula Overview

Public school districts in BC are primarily funded through an operating grant provided by the Ministry of Education. The formula for the grant is based on student counts across various areas and other district factors as outlined below.

Provincial Totals

76%
allocated
through the
Basic
Allocation

Basic Allocation	
Common per student amount for every FTE student enrolled by school type	
Standard School: \$7,885 per school age FTE	Continuing Education: \$7,885 per school age FTE
Alternate School: \$7,885 per school age FTE	Distributed Learning: \$6,360 per school age FTE

16%
allocated to
recognize
unique
student
enrolment

Unique Student		
Additional per student funding to address uniqueness of district enrolment and support additional programming		
Level 1 Special Needs: \$44,850 per student	Level 2 Special Needs: \$21,280 per student	Level 3 Special Needs: \$10,750 per student
English/French Language Learning: \$1,585 per student	Indigenous Education: \$1,565 per student	Adult Education: \$5,030 per FTE
Equity of Opportunity: Mental health; youth in care		

8%
allocated to
recognize
unique
district
factors

Unique District				
Additional funding to address uniqueness of district factors				
Small Community: for small schools located a distance away from the next nearest school	Low Enrolment: for districts with low total enrolment	Rural Factor: located some distance from Vancouver and the nearest large regional population centre	Climate Factor: operate schools in colder/ warmer climates additional heating or cooling requirements	Sparseness Factor: operate schools that are spread over a wide geographic area
Student Location Factor: based on population density of school communities			Supplemental Student Location: Level 1 and 2 special needs enrolment	
Salary Differential: Funding to districts that have higher average educator salaries				

Revenues

The table below summarizes projected revenues in the 2021/22 status quo budget compared to the 2020/21 amended budget:

	2020/21 Amended	2021/22 Status Quo	Variance
Ministry of Education Grants	\$ 220,908,865	\$ 229,887,289	\$ 8,978,424
Other MOE Grants	11,023,506	3,490,027	(7,533,479)
International Education	13,904,370	15,856,600	1,952,230
Continuing Education	2,232,000	2,827,544	595,544
Investment Income	619,576	460,444	(159,132)
Rentals & Leases	362,752	910,719	547,967
Other Fees & Revenues	1,181,912	1,260,435	78,523
Total Grants & Revenue	\$ 250,232,981	\$ 254,693,058	\$ 4,460,077

Variance Analysis

The substantial variance in Ministry of Education Grants and Other MOE Grants is a result of the Ministry of Education including Labour Settlement Funding for Teacher and Support Staff wage increases in the 2021/22 Ministry of Education Operating Grant, rather than including it as Other Ministry Grants. The remaining increase is primarily due to an increase in Level 2 Special Needs and English Language Learners.

Projected enrolment recovery in the International Education and Community and Continuing Education programs resulted in significantly increased revenues. Investment income will decrease as a full-year of lower interest rates is realized on lower cash balances held. Rentals & Leases were heavily impacted by COVID-19 in the 2020/21 year. As restrictions around use of space are relaxed, space rentals and leases are expected to increase, leading to higher revenue.

Expenses

The following tables summarize projected expenses in the 2021/22 budget compared to the 2020/21 amended budget:

	2020/21 Amended	2021/22 Status Quo	Variance
Salaries			
Teachers & Teachers Teaching on Call	\$ 131,151,266	\$ 134,953,415	\$ (3,802,149)
Educational Assistants	22,361,324	23,520,127	(1,158,803)
Support Staff	22,070,156	22,571,802	(501,646)
Principals and Vice Principals	10,389,518	10,654,455	(264,937)
Other Professionals	5,594,373	5,716,111	(121,738)
Total Salaries	191,566,637	197,415,910	(5,849,272)
Benefits	43,003,733	45,328,144	(2,324,411)
Total Salaries and Benefits	\$ 234,570,370	\$ 242,744,054	\$ (8,173,683)
Services & Supplies	\$ 24,449,403	\$ 21,895,563	\$ 2,553,840
Local Capital	2,102,000	2,502,000	(400,000)
Total	\$ 261,121,773	\$ 267,141,617	\$ (6,019,843)

Variance Analysis

Teachers & Teachers Teaching on Call costs are rising because of a 2% collective agreement wage increase and grid movements as well as an increase in the number of teachers related to increased International student enrolment. Educational Assistants also had a 2% collective agreement wage increase, which made up approximately half of the variance. The remaining half

is an increase in staffing levels driven by a change in composition of enrolment which required additional supports. Support staff increases are driven by a 2% 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	\$ 250,232,981	\$ 254,693,058	\$ 4,460,077
Salaries	(191,566,637)	(197,415,910)	(5,849,273)
Benefits	(43,003,733)	(45,328,144)	(2,324,411)
Services & Supplies	(24,449,403)	(21,895,563)	2,553,840
Local Capital	(2,102,000)	(2,502,000)	(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)	\$ (14,350,533)

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 \$10,145,092. Below is a table detailing the areas of the budget that COVID-19 has significantly impacted.

	Revenues	Expenditures	Surplus/(Deficit)
21/22 Status Quo - NO COVID	275,004,313	277,307,780	(2,303,467)
Enrolment	(7,944,770)	(3,829,036)	(4,115,734)
International	(9,771,550)	(5,650,155)	(4,121,395)
Summer Session	(774,932)	(441,993)	(332,939)
Continuing Education	(718,447)	(244,980)	(473,467)
Investment Income	(1,101,556)	-	(1,101,556)
21/22 Status Quo	254,693,058	267,141,616	(12,448,558)

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 increase by 16% in 2022/23 and an additional 9% in 2023/24. Expenses are based 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.

	2021/2022 Status Quo	2022/2023 Projected	2023/2024 Projected
Revenue	\$ 254,693,058	\$ 266,037,366	\$ 275,914,160
Expenses	(264,639,617)	(274,903,841)	(283,873,290)
Local Capital	(2,502,000)	(3,002,000)	(3,502,000)
Surplus / (Deficit)	\$ (12,448,559)	\$ (11,868,475)	\$ (11,461,130)

2020/2021 Q3 Projections

The District closed the 2019/2020 fiscal year with an unrestricted reserve of \$17,383,590. This amount of reserve was 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 operating budget in June of 2020.

Since then, the District added \$1,901,974 to the reserve as a result of projections contained in the 2020/2021 Amended Budget prepared in February 2021. This change was driven by lower than projected costs for health and dental benefits due to lower plan usage caused by COVID-19, slightly higher than projected international Education enrolment and lower than projected costs for information technology services & supplies due to costs being covered by the 8-Year Information Technology Sustainability plan funded through the Local Capital Reserve. The Quarter 3 Financial Projection prepared in April 2021 added another \$2,643,390 to the reserve driven by lower than projected spending through school block budgets, program development and professional development as COVID-19 caused a steep reduction of in-person professional development.

Moving into the 2021/2022 fiscal year and beyond, it is estimated that the District has \$13,048,306 of unrestricted reserves available. It is important to note that these reserves are one-time funds available to the District as a result of previous period budgets.

Fund Balance		
2019/20 Financial Statements	\$	17,383,590
Application of Prior Year's Surplus		(8,880,648)
Amended Budget Surplus Addition		1,901,974
2020/21 Amended Budget Fund Balance	\$	10,404,916
Q3 Projected Surplus Addition		2,643,390
2020/21 Q3 Projected Fund Balance	\$	13,048,306

Budget Adjustments

A difficult financial position exists that has been brought on by the COVID-19 pandemic. The budget adjustments below were developed with the District's vision, mission and core values as defined in the strategic plan in mind.

An effort was made to protect resources supporting vulnerable students and mental health as these are supports that will be vital to the classroom as schools recover from the pandemic. During the budget development process, the goal was to mitigate the structural deficit brought to the District's financial position as a result of COVID-19 and, in combination with the unrestricted reserve, to balance the budget for the next two fiscal years.

**Positive amounts are budget reductions, negatives are budget additions*

Staffing Adjustment Summary		
Area	FTE	\$
CUPE		
Facilities	9.00	578,988
School Allocations	13.29	718,818
CUPE Total	22.29	1,297,806
Excluded/Admin		
Facilities	0.90	122,376
Excluded/Admin Total	0.90	122,376
Teaching		
Staff Development	4.00	399,784
International Education	1.00	99,946
School Allocations	21.91	2,189,817
Teaching Total	26.91	2,689,547
Staffing Total	50.10	4,109,729

Services & Supplies Adjustment Summary	
Area	\$
Business Services	540,000
All Departments	705,000
Vehicle Replacement (Local Capital)	250,000
Grand Total	1,495,000

Three Year Budget Fund Balance

Along with the budget adjustments above, an allocation of prior year surpluses and reserves is required to balance the budget and position the District to financially recover from the impact of the COVID-19 pandemic. Below is a table detailing the usage of surpluses and reserves over three years.

	2021/2022 Preliminary Budget	2022/2023 Projected	2023/2024 Projected
Revenue	\$ 254,693,058	\$ 266,037,366	\$ 275,914,160
Expenses	(259,284,888)	(269,997,298)	(278,966,747)
Local Capital	(2,252,000)	(2,877,000)	(3,502,000)
Surplus / (Deficit)	\$ (6,843,830)	\$ (6,836,932)	\$ (6,554,587)

	2021/2022	2022/2023	2023/2024
Fund Balance Beginning of the Year	13,048,306	5,204,476	(1,632,456)
Current Year Surplus/(Shortfall)	(6,843,830)	(6,836,932)	(6,554,587)
COVID-19 Response Contingency	(1,000,000)	-	-
Fund Balance End of the Year	5,204,476	(1,632,456)	(8,187,043)

Budget Monitoring and Stages of COVID-19

The budget is being built on the assumption that public health will be in stage 1, with students fully back in the classroom with no enhanced online learning options, with no COVID-19 cleaning protocols, and no other additional health & safety costs that we experienced in the 2020/2021 school year. Due to the risks in this assumption and other risks identified earlier in this report, more frequent and detailed budget monitoring will be required as more information is known.

In addition, contained in the budget adjustments above, was the establishment of a \$1,000,000 COVID-19 Response Contingency from the unrestricted reserve that would otherwise have been used to balance the budget in the 2022/2023 operating budget. It is unknown at this time the type of challenges the District may face to start the 2021/22 school year (i.e. mental health, learning gap, blended learning programs, etc.), nor is it known if provincial or federal funding will be provided. This contingency fund is aimed to be responsive in providing access to District resources in a timely manner. In the prior year, the District established a \$1,000,000 Restricted Operating Reserve to provide similar support. If all COVID-19 related issues are funded, then this amount would not be spent and returned to the District Operating Reserve to support the 2022/23 operating budget.

Special Purpose Fund

The Special Purpose Fund consists of restricted grants and other funding subject to a legislative or contractual restriction on its use. These funds are not available for expenditures in the operating fund. These revenues are deferred until the related expenditures are incurred. The School District projects the following Special Purpose Fund revenues to be received in 2021/22:

Category	Amount	Discussion
Annual Facility Grant	\$930,932	These funds are used throughout District schools to address ongoing maintenance and improvement needs.
Learning Improvement Fund	\$800,400	Funding used specifically to augment Educational Assistants' hours providing additional support to complex learners.
Strong Start	\$384,000	Strong Start early learning centres provide school-based, drop-in programs for children aged birth to five and their parents or caregivers.
Ready, Set, Learn	\$100,450	Eligible RSL events for 3 to 5 year olds and their parents are hosted to support early learning and facilitate a smooth transition to Kindergarten
Official Languages in Education French Programs	\$272,270	Funding for core French-language programs and curriculum resources.
Community LINK	\$3,766,606	Funding for programs and initiatives to improve the education performance of vulnerable students, including both academic achievement and social functioning.
Classroom Enhancement Fund (CEF)	\$10,471,372	Eligible expenses includes teacher staffing, overhead staffing and equipment costs resulting from restoration of class size and composition language.
BC Provincial School for the Deaf	\$6,933,789	The BC Provincial School for the Deaf is a K to 12 school for the deaf or hard-of-hearing.
Fraser Park / Maples	\$2,414,974	A secondary program which provides assessment, consultation services and classroom instruction to youth referred to the Maples Adolescent Center.
CIC – LINC, SWIS, Wraparound	\$3,751,864	These programs are funded by Citizenship and Immigration Canada. Language Instruction for Newcomers to Canada (LINC) provides language instruction for adults who are newly settled in Canada. Settlement Workers in Schools (SWIS) places settlement workers in schools that have high numbers of newcomer students.
School Generated Funds	\$9,121,657	Funds that are generated locally at the school level and used for school operations
Other	\$385,734	Other programs funded through the Special Purpose Fund
Total	\$39,334,048	

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-23	Jun-23
Parkcrest Elementary	Seismic Partial Replacement	12-Jul-19	Jul-22	Sep-22
Seaforth Elementary	Seismic Strengthening	12-Jul-19	Jul-22	Sep-22
Childcare Facilities	Combination - New Build and Renovation	11-Feb-20	Sep-20	Sep-20
Stride Elementary	Replacement	08-Apr-21	Jun-24	Sep-24
Brentwood Park Elementary	Expansion	Planning		
Cameron Elementary	Expansion	Planning		

Other Capital Funded Projects

The District is required to submit a five-year capital plan to the Ministry of Education for additional funding for capital projects as described below.

Annual Facilities Grant (AFG) funds are used throughout District schools to address ongoing maintenance and improvement needs.

School Enhancement Program (SEP) projects are investments that contribute to the safety and function of the school while extending the life of the asset.

Carbon Neutral Capital Program (CNCP) projects are investments that contribute to measurable emission reductions and operational costs savings expected as a result of completed projects.

School Playground Equipment projects are investments in various playground equipment.

March 31st Fiscal Year end	2021/2022 Planned Spending
AFG (Capital only)	\$3,645,182
SEP	\$645,000
CNCP	\$501,134
Various School Playground Equipment	\$330,000