

Annual Budget

School District No. 41 (Burnaby)

June 30, 2022

School District No. 41 (Burnaby)

June 30, 2022

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	14

*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)

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 2021/2022, adopted by the Board the 25th DAY OF MAY, 2021.

Original signed

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)

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

Original signed	May 26, 2021
Signature of the Chairperson of the Board of Education	Date Signed
Original signed	May 26, 2021
Signature of the Superintendent	Date Signed
Original signed	May 26, 2021
Signature of the Secretary Treasurer	Date Signed

School District No. 41 (Burnaby)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(7,236,517)</u>	<u>(11,038,130)</u>
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	<u>(23,552,100)</u>	<u>(23,102,000)</u>
Amortization of Tangible Capital Assets	11,936,700	11,135,142
Total Effect of change in Tangible Capital Assets	<u>(11,615,400)</u>	<u>(11,966,858)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(18,851,917)</u>	<u>(23,004,988)</u>

School District No. 41 (Burnaby)

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

Schedule 2

	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	<u>254,693,058</u>	<u>250,232,981</u>
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	<u>259,284,888</u>	<u>259,019,773</u>
Net Revenue (Expense)	<u>(4,591,830)</u>	<u>(8,786,792)</u>
Budgeted Prior Year Surplus Appropriation	<u>6,843,830</u>	<u>10,888,792</u>
Net Transfers (to) from other funds		
Local Capital	(2,252,000)	(2,102,000)
Total Net Transfers	<u>(2,252,000)</u>	<u>(2,102,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

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)

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)

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)

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

	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

	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

	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 Recovered	118,368	1,205,500	2,360,658	185,706	39,468,197
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)

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)