

DISTRICT OPERATIONS – BUSINESS SERVICES
Reporting to Public Session, Tuesday, February 28, 2023

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

In December of each year, the Ministry of Education recalculates the grants provided to school districts for their annual budget based upon the actual September 30 enrolments and other funding formula data. As Trustees are aware, the preliminary ministry funding and the district's preliminary annual budget prepared in April 2022 were predicated on enrolment and other funding estimates which now need to be adjusted to reflect actual funding and expenditure experience. The attached pro-forma Amended Annual Budget Bylaw in the amount of \$368,491,633 reflects the district's current updated annual budget for the 2022/2023 fiscal year.

Ishver Khunguray, Deputy Secretary-Treasurer, will make a presentation on the 2022/2023 amended annual budget for board consideration and approval.

Recommendation:

THAT the Board of Education considers the following motions:

- | | |
|----------|---|
| Motion 1 | THAT Amended Annual Budget Bylaw for the fiscal year 2022/2023 receive three readings at this Board meeting held February 28, 2023. |
| Motion 2 | THAT Amended Annual Budget Bylaw for the fiscal year 2022/2023 be read a first time. |
| Motion 3 | THAT Amended Annual Budget Bylaw for the fiscal year 2022/2023 be approved a first time and read a second time. |
| Motion 4 | THAT Amended Annual Budget Bylaw for the fiscal year 2022/2023 be approved a second time and read a third time. |
| Motion 5 | THAT Amended Annual Budget Bylaw for the fiscal year 2022/2023 be approved a third time. |
| Motion 6 | THAT Amended Annual Budget Bylaw for the fiscal year 2022/2023 having been read a first, second and third time, be finally passed and adopted the 28 th day of February, 2023; 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. |

Amended Annual Budget

School District No. 41 (Burnaby)

June 30, 2023

School District No. 41 (Burnaby)

June 30, 2023

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

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 41 (BURNABY) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 41 (Burnaby) Amended Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$368,491,633 for the 2022/2023 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2022/2023.

READ A FIRST TIME THE 28th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 28th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF FEBRUARY, 2023;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 41 (Burnaby) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 28th DAY OF FEBRUARY, 2023.

Secretary Treasurer

School District No. 41 (Burnaby)

Statement 2

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

| | 2023 Amended Annual Budget | 2023 Annual Budget |
|---|-------------------------------|-----------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 25,319,875 | 24,400,438 |
| Adult | 91,500 | 75,188 |
| Other | 921,625 | 877,375 |
| Total Ministry Operating Grant Funded FTE's | 26,333,000 | 25,353,001 |
| Revenues | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education and Child Care | 295,751,701 | 271,179,642 |
| Other | 275,353 | 178,868 |
| Federal Grants | 3,727,350 | 5,323,079 |
| Tuition | 22,848,156 | 21,325,405 |
| Other Revenue | 7,779,439 | 5,395,187 |
| Rentals and Leases | 898,165 | 834,108 |
| Investment Income | 1,902,093 | 846,500 |
| Gain (Loss) on Disposal of Tangible Capital Assets | 16,400,000 | |
| Amortization of Deferred Capital Revenue | 9,633,470 | 10,419,817 |
| Total Revenue | 359,215,727 | 315,502,606 |
| Expenses | | |
| Instruction | 294,024,345 | 269,956,396 |
| District Administration | 8,477,301 | 7,474,124 |
| Operations and Maintenance | 44,069,842 | 40,945,339 |
| Transportation and Housing | 2,090,597 | 1,684,384 |
| Total Expense | 348,662,085 | 320,060,243 |
| Net Revenue (Expense) | 10,553,642 | (4,557,637) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | 8,581,202 | 4,942,616 |
| Budgeted Surplus (Deficit), for the year | 19,134,844 | 384,979 |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | 19,134,844 | 384,979 |
| Budgeted Surplus (Deficit), for the year | 19,134,844 | 384,979 |

School District No. 41 (Burnaby)

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

| | 2023 Amended Annual Budget | 2023 Annual Budget |
|---|-------------------------------|-----------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 289,470,220 | 268,388,502 |
| Operating - Tangible Capital Assets Purchased | 32,510 | |
| Special Purpose Funds - Total Expense | 45,117,315 | 38,528,348 |
| Special Purpose Funds - Tangible Capital Assets Purchased | 5,934 | 249,263 |
| Capital Fund - Total Expense | 14,074,550 | 13,143,393 |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | 19,791,104 | 2,609,292 |
| Total Budget Bylaw Amount | 368,491,633 | 322,918,798 |

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)

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

| | 2023 Amended Annual Budget | 2023 Annual Budget |
|---|-------------------------------|-----------------------|
| | \$ | \$ |
| Surplus (Deficit) for the year | 10,553,642 | (4,557,637) |
| Effect of change in Tangible Capital Assets | | |
| Acquisition of Tangible Capital Assets | | |
| From Operating and Special Purpose Funds | (38,444) | (249,263) |
| From Local Capital | (19,791,104) | (2,609,292) |
| From Deferred Capital Revenue | (60,930,980) | (60,930,980) |
| Total Acquisition of Tangible Capital Assets | (80,760,528) | (63,789,535) |
| Amortization of Tangible Capital Assets | 14,074,550 | 13,143,393 |
| Total Effect of change in Tangible Capital Assets | (66,685,978) | (50,646,142) |
| | - | - |
| (Increase) Decrease in Net Financial Assets (Debt) | (56,132,336) | (55,203,779) |

School District No. 41 (Burnaby)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

| | Operating Fund | Special Purpose Fund | Capital Fund | 2023 Amended Annual Budget |
|--|---------------------------|---------------------------------|-------------------------|---------------------------------------|
| | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 10,929,670 | 25,000 | 102,294,165 | 113,248,835 |
| Changes for the year | | | | |
| Net Revenue (Expense) for the year | (1,971,692) | 5,934 | 12,519,400 | 10,553,642 |
| Interfund Transfers | | | | |
| Tangible Capital Assets Purchased | (32,510) | (5,934) | 38,444 | - |
| Local Capital | (6,577,000) | | 6,577,000 | - |
| Net Changes for the year | (8,581,202) | - | 19,134,844 | 10,553,642 |
| Budgeted Accumulated Surplus (Deficit), end of year | 2,348,468 | 25,000 | 121,429,009 | 123,802,477 |

School District No. 41 (Burnaby)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

| | 2023 Amended Annual Budget | 2023 Annual Budget |
|--|-------------------------------|-----------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education and Child Care | 261,815,364 | 242,466,120 |
| Other | 126,500 | 126,500 |
| Tuition | 22,848,156 | 21,325,405 |
| Other Revenue | 495,730 | 711,545 |
| Rentals and Leases | 787,685 | 726,816 |
| Investment Income | 1,425,093 | 466,500 |
| Total Revenue | 287,498,528 | 265,822,886 |
| Expenses | | |
| Instruction | 251,550,616 | 233,756,585 |
| District Administration | 7,638,247 | 6,877,818 |
| Operations and Maintenance | 29,064,186 | 26,870,840 |
| Transportation and Housing | 1,217,171 | 883,259 |
| Total Expense | 289,470,220 | 268,388,502 |
| Net Revenue (Expense) | (1,971,692) | (2,565,616) |
| Budgeted Prior Year Surplus Appropriation | 8,581,202 | 4,942,616 |
| Net Transfers (to) from other funds | | |
| Tangible Capital Assets Purchased | (32,510) | |
| Local Capital | (6,577,000) | (2,377,000) |
| Total Net Transfers | (6,609,510) | (2,377,000) |
| Budgeted Surplus (Deficit), for the year | - | - |

School District No. 41 (Burnaby)

Schedule 2A

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

| | 2023 Amended Annual Budget | 2023 Annual Budget |
|---|-------------------------------|-----------------------|
| | \$ | \$ |
| Provincial Grants - Ministry of Education and Child Care | | |
| Operating Grant, Ministry of Education and Child Care | 250,229,768 | 239,956,488 |
| Other Ministry of Education and Child Care Grants | | |
| Pay Equity | 1,441,995 | 1,441,995 |
| Funding for Graduated Adults | 227,922 | 682,176 |
| Student Transportation Fund | 24,841 | 24,841 |
| Support Staff Benefits Grant | 332,886 | 327,925 |
| FSA Scorer Grant | 27,292 | 27,292 |
| Early Learning Framework (ELF) Implementation | 3,718 | 5,403 |
| Labour Settlement Funding | 9,644,312 | - |
| Audit Recovery | (117,370) | - |
| Total Provincial Grants - Ministry of Education and Child Care | 261,815,364 | 242,466,120 |
| Provincial Grants - Other | 126,500 | 126,500 |
| Tuition | | |
| Summer School Fees | 415,065 | 334,135 |
| Continuing Education | 1,748,071 | 2,450,000 |
| International and Out of Province Students | 20,685,020 | 18,541,270 |
| Total Tuition | 22,848,156 | 21,325,405 |
| Other Revenues | | |
| Miscellaneous | | |
| City of Burnaby - Crossing Guards | 205,000 | 205,000 |
| Other Program Fees | 118,578 | 153,092 |
| Sundry | 172,152 | 353,453 |
| Total Other Revenue | 495,730 | 711,545 |
| Rentals and Leases | 787,685 | 726,816 |
| Investment Income | 1,425,093 | 466,500 |
| Total Operating Revenue | 287,498,528 | 265,822,886 |

School District No. 41 (Burnaby)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

| | 2023 Amended Annual Budget | 2023 Annual Budget |
|-------------------------------------|-------------------------------|-----------------------|
| | \$ | \$ |
| Salaries | | |
| Teachers | 138,545,933 | 131,203,115 |
| Principals and Vice Principals | 11,226,561 | 10,870,560 |
| Educational Assistants | 24,868,826 | 22,468,720 |
| Support Staff | 21,639,032 | 20,618,908 |
| Other Professionals | 5,577,657 | 5,908,430 |
| Substitutes | 11,893,655 | 9,594,532 |
| Total Salaries | 213,751,664 | 200,664,265 |
| Employee Benefits | 49,302,549 | 46,295,950 |
| Total Salaries and Benefits | 263,054,213 | 246,960,215 |
| Services and Supplies | | |
| Services | 8,505,425 | 7,154,467 |
| Student Transportation | 904,343 | 691,831 |
| Professional Development and Travel | 865,865 | 824,390 |
| Rentals and Leases | 113,230 | 155,059 |
| Dues and Fees | 102,747 | 74,427 |
| Insurance | 634,914 | 534,858 |
| Supplies | 10,607,038 | 7,556,498 |
| Utilities | 4,682,445 | 4,436,757 |
| Total Services and Supplies | 26,416,007 | 21,428,287 |
| Total Operating Expense | 289,470,220 | 268,388,502 |

School District No. 41 (Burnaby)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2023

| | 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 | 102,459,951 | 330,025 | 856,765 | 1,921,257 | 227,642 | 6,392,786 | 112,188,426 |
| 1.03 Career Programs | 857,616 | - | | 137,815 | | 52,310 | 1,047,741 |
| 1.07 Library Services | 2,987,094 | 16,156 | 226,440 | 119,347 | | 160,210 | 3,509,247 |
| 1.08 Counselling | 4,407,889 | | | | | 236,416 | 4,644,305 |
| 1.10 Special Education | 11,447,675 | 298,680 | 23,104,093 | | | 2,627,784 | 37,478,232 |
| 1.30 English Language Learning | 8,057,360 | 52,504 | | | | 364,190 | 8,474,054 |
| 1.31 Indigenous Education | 915,814 | 156,524 | 241,908 | | | 51,745 | 1,365,991 |
| 1.41 School Administration | 667,602 | 9,582,246 | | 4,445,944 | | 35,807 | 14,731,599 |
| 1.60 Summer School | 1,376,596 | 232,910 | | | | 526,112 | 2,135,618 |
| 1.61 Continuing Education | 1,275,418 | 272,740 | | 246,633 | 199,092 | 33,115 | 2,026,998 |
| 1.62 International and Out of Province Students | 4,092,918 | 6,005 | 439,620 | 272,545 | 449,535 | 54,190 | 5,314,813 |
| Total Function 1 | 138,545,933 | 10,947,790 | 24,868,826 | 7,143,541 | 876,269 | 10,534,665 | 192,917,024 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | 278,771 | | 259,164 | 1,451,055 | | 1,988,990 |
| 4.40 School District Governance | | | | 61,756 | 336,770 | | 398,526 |
| 4.41 Business Administration | | | | 1,103,370 | 1,401,798 | | 2,505,168 |
| Total Function 4 | - | 278,771 | - | 1,424,290 | 3,189,623 | - | 4,892,684 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 256,168 | 1,511,765 | | 1,767,933 |
| 5.50 Maintenance Operations | | | | 11,728,191 | | 1,358,990 | 13,087,181 |
| 5.52 Maintenance of Grounds | | | | 836,492 | | | 836,492 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | - | - | - | 12,820,851 | 1,511,765 | 1,358,990 | 15,691,606 |
| 7 Transportation and Housing | | | | | | | |
| 7.70 Student Transportation | | | | 250,350 | | | 250,350 |
| Total Function 7 | - | - | - | 250,350 | - | - | 250,350 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 138,545,933 | 11,226,561 | 24,868,826 | 21,639,032 | 5,577,657 | 11,893,655 | 213,751,664 |

School District No. 41 (Burnaby)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2023 Amended Annual Budget | 2023 Annual Budget |
|---|--------------------|-------------------|-----------------------------|-----------------------|----------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | |
| 1.02 Regular Instruction | 112,188,426 | 26,366,750 | 138,555,176 | 7,710,430 | 146,265,606 | 136,365,569 |
| 1.03 Career Programs | 1,047,741 | 314,292 | 1,362,033 | 54,976 | 1,417,009 | 1,325,398 |
| 1.07 Library Services | 3,509,247 | 971,174 | 4,480,421 | 388,290 | 4,868,711 | 4,518,896 |
| 1.08 Counselling | 4,644,305 | 997,295 | 5,641,600 | | 5,641,600 | 5,301,467 |
| 1.10 Special Education | 37,478,232 | 7,744,611 | 45,222,843 | 605,784 | 45,828,627 | 41,888,013 |
| 1.30 English Language Learning | 8,474,054 | 2,101,319 | 10,575,373 | 14,639 | 10,590,012 | 9,809,433 |
| 1.31 Indigenous Education | 1,365,991 | 359,308 | 1,725,299 | 75,292 | 1,800,591 | 1,677,613 |
| 1.41 School Administration | 14,731,599 | 3,653,388 | 18,384,987 | | 18,384,987 | 17,554,149 |
| 1.60 Summer School | 2,135,618 | 275,075 | 2,410,693 | 163,637 | 2,574,330 | 2,344,613 |
| 1.61 Continuing Education | 2,026,998 | 552,457 | 2,579,455 | 650,470 | 3,229,925 | 3,141,524 |
| 1.62 International and Out of Province Students | 5,314,813 | 1,161,412 | 6,476,225 | 4,472,993 | 10,949,218 | 9,829,910 |
| Total Function 1 | 192,917,024 | 44,497,081 | 237,414,105 | 14,136,511 | 251,550,616 | 233,756,585 |
| 4 District Administration | | | | | | |
| 4.11 Educational Administration | 1,988,990 | 518,182 | 2,507,172 | 75,840 | 2,583,012 | 2,602,086 |
| 4.40 School District Governance | 398,526 | 85,673 | 484,199 | 177,926 | 662,125 | 640,366 |
| 4.41 Business Administration | 2,505,168 | 610,060 | 3,115,228 | 1,277,882 | 4,393,110 | 3,635,366 |
| Total Function 4 | 4,892,684 | 1,213,915 | 6,106,599 | 1,531,648 | 7,638,247 | 6,877,818 |
| 5 Operations and Maintenance | | | | | | |
| 5.41 Operations and Maintenance Administration | 1,767,933 | 313,461 | 2,081,394 | 759,840 | 2,841,234 | 2,756,225 |
| 5.50 Maintenance Operations | 13,087,181 | 3,038,235 | 16,125,416 | 3,733,399 | 19,858,815 | 18,153,014 |
| 5.52 Maintenance of Grounds | 836,492 | 177,379 | 1,013,871 | 667,821 | 1,681,692 | 1,505,346 |
| 5.56 Utilities | - | - | - | 4,682,445 | 4,682,445 | 4,456,255 |
| Total Function 5 | 15,691,606 | 3,529,075 | 19,220,681 | 9,843,505 | 29,064,186 | 26,870,840 |
| 7 Transportation and Housing | | | | | | |
| 7.70 Student Transportation | 250,350 | 62,478 | 312,828 | 904,343 | 1,217,171 | 883,259 |
| Total Function 7 | 250,350 | 62,478 | 312,828 | 904,343 | 1,217,171 | 883,259 |
| 9 Debt Services | | | | | | |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 213,751,664 | 49,302,549 | 263,054,213 | 26,416,007 | 289,470,220 | 268,388,502 |

School District No. 41 (Burnaby)

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

| | <u>2023 Amended Annual Budget</u> | <u>2023 Annual Budget</u> |
|---|---------------------------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education and Child Care | 33,936,337 | 28,713,522 |
| Other | 148,853 | 52,368 |
| Federal Grants | 3,727,350 | 5,323,079 |
| Other Revenue | 7,283,709 | 4,683,642 |
| Investment Income | 27,000 | 5,000 |
| Total Revenue | <u>45,123,249</u> | <u>38,777,611</u> |
| Expenses | | |
| Instruction | 42,473,729 | 36,199,811 |
| District Administration | 839,054 | 596,306 |
| Operations and Maintenance | 931,106 | 931,106 |
| Transportation and Housing | 873,426 | 801,125 |
| Total Expense | <u>45,117,315</u> | <u>38,528,348</u> |
| Net Revenue (Expense) | <u>5,934</u> | <u>249,263</u> |
| Net Transfers (to) from other funds | | |
| Tangible Capital Assets Purchased | (5,934) | (249,263) |
| Total Net Transfers | <u>(5,934)</u> | <u>(249,263)</u> |
| Budgeted Surplus (Deficit), for the year | <u>-</u> | <u>-</u> |

School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

| | 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 | | | 554,180 | 5,661,163 | | 55,637 | 52,665 | | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 931,106 | 847,299 | | | 384,000 | 100,450 | 269,203 | 2,520,455 | 2,519,437 |
| Provincial Grants - Other | | | | | | | | | |
| Federal Grants | | | | | | | | | |
| Other | | | 50,000 | 4,601,305 | | | | | |
| Investment Income | | | 27,000 | | | | | | |
| | 931,106 | 847,299 | 77,000 | 4,601,305 | 384,000 | 100,450 | 269,203 | 2,520,455 | 2,519,437 |
| Less: Allocated to Revenue | 931,106 | 847,299 | 77,000 | 5,500,361 | 384,000 | 156,087 | 321,868 | 2,520,455 | 2,519,437 |
| Deferred Revenue, end of year | - | - | 554,180 | 4,762,107 | - | - | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 931,106 | 847,299 | | | 384,000 | 156,087 | 321,868 | 2,520,455 | 2,519,437 |
| Provincial Grants - Other | | | | | | | | | |
| Federal Grants | | | | | | | | | |
| Other Revenue | | | 50,000 | 5,500,361 | | | | | |
| Investment Income | | | 27,000 | | | | | | |
| | 931,106 | 847,299 | 77,000 | 5,500,361 | 384,000 | 156,087 | 321,868 | 2,520,455 | 2,519,437 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | 99,930 | 803,357 | |
| Principals and Vice Principals | | | | | | | | | 140,150 |
| Educational Assistants | | 675,009 | | | 297,562 | 26,066 | | 330,476 | 1,086,926 |
| Support Staff | | | | | | | | 465,623 | 175,049 |
| Other Professionals | | | | | | | | 147,534 | |
| Substitutes | | | | | | 11,561 | 3,835 | | 520,741 |
| | - | 675,009 | - | - | 297,562 | 37,627 | 103,765 | 1,746,990 | 1,922,866 |
| Employee Benefits | | 172,290 | | | 74,919 | 7,901 | 19,595 | 402,742 | 596,571 |
| Services and Supplies | 931,106 | | 77,000 | 5,500,361 | 11,519 | 110,559 | 198,508 | 370,723 | |
| | 931,106 | 847,299 | 77,000 | 5,500,361 | 384,000 | 156,087 | 321,868 | 2,520,455 | 2,519,437 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

| | Classroom Enhancement Fund - Staffing | Classroom Enhancement Fund - Remedies | First Nation Student Transportation | Mental Health in Schools | Changing Results for Young Children | Seamless Day Kindergarten | Student & Family Affordability | JUST B4 | SEY2KT (Early Years to Kindergarten) |
|--|---|---|---|--------------------------------|---|---------------------------------|--------------------------------------|------------|--|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | | 1,620 | 11,868 | 12,048 | | | | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 13,113,846 | 269,169 | 1,148 | 48,000 | 11,250 | 19,000 | 2,377,676 | 25,000 | 19,000 |
| Provincial Grants - Other | | | | | | | | | |
| Federal Grants | | | | | | | | | |
| Other | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 13,113,846 | 269,169 | 1,148 | 48,000 | 11,250 | 19,000 | 2,377,676 | 25,000 | 19,000 |
| Less: Allocated to Revenue | 13,113,846 | 269,169 | 2,768 | 59,868 | 23,298 | 19,000 | 1,307,675 | 25,000 | - |
| Deferred Revenue, end of year | - | - | - | - | - | - | 1,070,001 | - | 19,000 |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 13,113,846 | 269,169 | 2,768 | 59,868 | 23,298 | 19,000 | 1,307,675 | 25,000 | - |
| Provincial Grants - Other | | | | | | | | | |
| Federal Grants | | | | | | | | | |
| Other Revenue | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 13,113,846 | 269,169 | 2,768 | 59,868 | 23,298 | 19,000 | 1,307,675 | 25,000 | - |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | 10,661,665 | 218,836 | | 48,673 | | | | | |
| Principals and Vice Principals | | | | | | | | | |
| Educational Assistants | | | | | | | | | |
| Support Staff | | | | | | | | | |
| Other Professionals | | | | | | | | | |
| Substitutes | | | | | | | | | |
| | 10,661,665 | 218,836 | - | 48,673 | - | - | - | - | - |
| Employee Benefits | 2,452,181 | 50,333 | | 11,195 | | | | | |
| Services and Supplies | | | 2,768 | | 23,298 | 19,000 | 1,307,675 | 25,000 | - |
| | 13,113,846 | 269,169 | 2,768 | 59,868 | 23,298 | 19,000 | 1,307,675 | 25,000 | - |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

| | ECL Early Care & Learning | BC Provincial School for the Deaf | PRP Farser Park Maples | IRCC SWIS | IRCC LINC | Endowment Earnings | CommunityLink Other | Youth at Risk | CYF Projects |
|--|--|--|---------------------------------------|----------------------|----------------------|-------------------------------|--------------------------------|--------------------------|-------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | 1,787,524 | 121,986 | | | 31,449 | | 96,485 | 151 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 175,000 | 6,890,690 | 2,460,110 | | | | | 52,368 | |
| Provincial Grants - Other | | | | | | | | | |
| Federal Grants | | | | 1,173,847 | 2,553,503 | | | | |
| Other | | | | | | | 1,587,267 | 68,936 | |
| Investment Income | | | | | | 1,578 | | | |
| | 175,000 | 6,890,690 | 2,460,110 | 1,173,847 | 2,553,503 | 1,578 | 1,587,267 | 121,304 | - |
| Less: Allocated to Revenue | 175,000 | 8,678,214 | 2,582,096 | 1,173,847 | 2,553,503 | - | 1,587,267 | 217,789 | 151 |
| Deferred Revenue, end of year | - | - | - | - | - | 33,027 | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 175,000 | 8,678,214 | 2,582,096 | | | | | | 151 |
| Provincial Grants - Other | | | | | | | | 148,853 | |
| Federal Grants | | | | 1,173,847 | 2,553,503 | | | | |
| Other Revenue | | | | | | | 1,587,267 | 68,936 | |
| Investment Income | | | | | | | | | |
| | 175,000 | 8,678,214 | 2,582,096 | 1,173,847 | 2,553,503 | - | 1,587,267 | 217,789 | 151 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | 2,142,404 | 1,782,516 | | 1,257,859 | | 285,034 | | |
| Principals and Vice Principals | | 485,970 | | | | | | | |
| Educational Assistants | | 1,236,394 | | 729,167 | 38,865 | | 195,096 | 153,964 | |
| Support Staff | 142,276 | 1,254,287 | 35,766 | 54,755 | 80,140 | | 225,025 | | |
| Other Professionals | | 314,722 | 38,378 | 73,651 | 53,840 | | 54,033 | | |
| Substitutes | | 52,861 | | | 20,000 | | 3,786 | | |
| | 142,276 | 5,433,777 | 1,909,521 | 857,573 | 1,450,704 | - | 762,974 | 153,964 | - |
| Employee Benefits | 32,724 | 1,412,787 | 439,189 | 257,933 | 307,797 | | 190,662 | 34,702 | |
| Services and Supplies | | 1,825,716 | 233,386 | 58,341 | 795,002 | | 633,631 | 29,123 | 151 |
| | 175,000 | 8,672,280 | 2,582,096 | 1,173,847 | 2,553,503 | - | 1,587,267 | 217,789 | 151 |
| Net Revenue (Expense) before Interfund Transfers | - | 5,934 | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | | (5,934) | | | | | | | |
| | - | (5,934) | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

| | Settlement Services | Community Services | Out of School Time | TOTAL |
|--|------------------------|-----------------------|-----------------------|-------------------|
| | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 567,307 | 140,926 | 121,194 | 9,216,203 |
| Add: Restricted Grants | | | | |
| Provincial Grants - Ministry of Education and Child Care | | | | 32,981,839 |
| Provincial Grants - Other | | | | 52,368 |
| Federal Grants | | | | 3,727,350 |
| Other | | | 36,000 | 6,343,508 |
| Investment Income | | | | 28,578 |
| | - | - | 36,000 | 43,133,643 |
| Less: Allocated to Revenue | 7,000 | - | 70,145 | 45,123,249 |
| Deferred Revenue, end of year | 560,307 | 140,926 | 87,049 | 7,226,597 |
| Revenues | | | | |
| Provincial Grants - Ministry of Education and Child Care | | | | 33,936,337 |
| Provincial Grants - Other | | | | 148,853 |
| Federal Grants | | | | 3,727,350 |
| Other Revenue | 7,000 | | 70,145 | 7,283,709 |
| Investment Income | | | | 27,000 |
| | 7,000 | - | 70,145 | 45,123,249 |
| Expenses | | | | |
| Salaries | | | | |
| Teachers | | | 4,835 | 17,305,109 |
| Principals and Vice Principals | | | | 626,120 |
| Educational Assistants | | | 5,008 | 4,774,533 |
| Support Staff | | | | 2,432,921 |
| Other Professionals | | | | 682,158 |
| Substitutes | | | | 612,784 |
| | - | - | 9,843 | 26,433,625 |
| Employee Benefits | | | 1,542 | 6,465,063 |
| Services and Supplies | 7,000 | | 58,760 | 12,218,627 |
| | 7,000 | - | 70,145 | 45,117,315 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | 5,934 |
| Interfund Transfers | | | | |
| Tangible Capital Assets Purchased | | | | (5,934) |
| | - | - | - | (5,934) |
| Net Revenue (Expense) | - | - | - | - |

School District No. 41 (Burnaby)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

| | 2023 Amended Annual Budget | | | 2023 Annual Budget |
|--|--|--------------------|-------------------|-----------------------|
| | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ |
| Revenues | | | | |
| Rentals and Leases | | 110,480 | 110,480 | 107,292 |
| Investment Income | | 450,000 | 450,000 | 375,000 |
| Gain (Loss) on Disposal of Tangible Capital Assets | 16,400,000 | | 16,400,000 | |
| Amortization of Deferred Capital Revenue | 9,633,470 | | 9,633,470 | 10,419,817 |
| Total Revenue | 26,033,470 | 560,480 | 26,593,950 | 10,902,109 |
| Expenses | | | | |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 14,074,550 | | 14,074,550 | 13,143,393 |
| Total Expense | 14,074,550 | - | 14,074,550 | 13,143,393 |
| Net Revenue (Expense) | 11,958,920 | 560,480 | 12,519,400 | (2,241,284) |
| Net Transfers (to) from other funds | | | | |
| Tangible Capital Assets Purchased | 38,444 | | 38,444 | 249,263 |
| Local Capital | | 6,577,000 | 6,577,000 | 2,377,000 |
| Total Net Transfers | 38,444 | 6,577,000 | 6,615,444 | 2,626,263 |
| Other Adjustments to Fund Balances | | | | |
| District Portion of Proceeds on Disposal | (16,400,000) | 16,400,000 | - | |
| Tangible Capital Assets Purchased from Local Capital | 19,791,104 | (19,791,104) | - | |
| Total Other Adjustments to Fund Balances | 3,391,104 | (3,391,104) | - | |
| Budgeted Surplus (Deficit), for the year | 15,388,468 | 3,746,376 | 19,134,844 | 384,979 |