

Burnaby School District Preliminary Budget Report 2025-26

Introduction

The Burnaby School District (District) budget has experienced unprecedented enrolment growth but continues to have a structural deficit as this growth has led to facility capacity constraints. The need to support this growth has meant the District must continue to invest in portables, increase staffing to maintain service levels, and make the necessary technology investments required to upkeep and upgrade the District's technology infrastructure and assets. An added impact of the capacity constraint due to higher local enrolment growth has also meant fewer seats to accommodate International students, thus leading to a decline in revenue. Local student enrolment growth is expected to slow due to changes in federal immigration policies. In addition, the need for portables in futures years is being mitigated by recent Ministry of Education and Child Care (Ministry) approved capital projects to add classroom spaces to schools that were experiencing capacity constraints. The need for future portables has also been mitigated by the implementation of a 5-block day in some secondary schools.

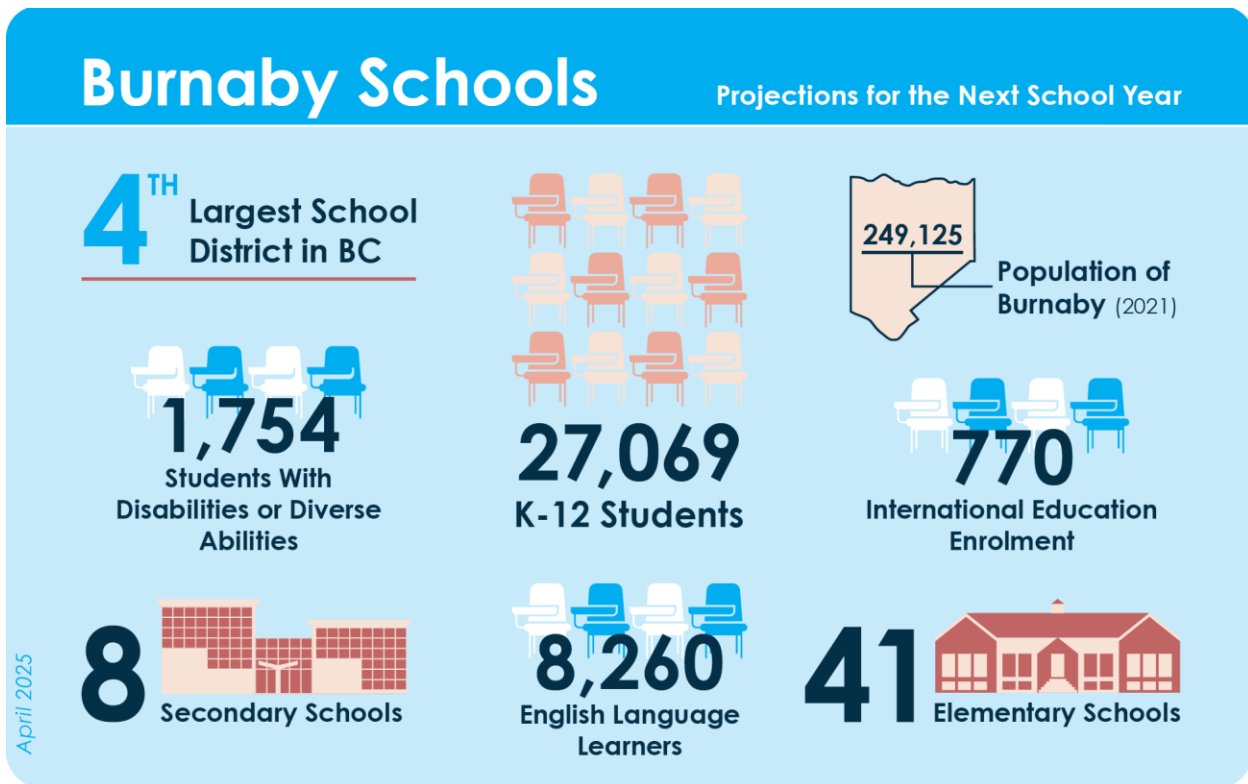
In the past year, the District has experienced significant cost pressures on replacement costs due to staff absenteeism and higher rates of usage of employee health and dental benefits.

As the District looks forward, it will be guided by the Burnaby Board of Education's vision, mission, and core values as defined in their new Strategic Plan to continue to meet the needs of learners. In addition, decisions made in the budget are guided by the District's Enterprise Risk Management Strategy and student outcomes as reported in the Enhancing Student Learning Report (ESLR).

Who We Are

Formed in 1906, the District is on the traditional territory of the Coast Salish Nations of Musqueam, Tsleil-Waututh, and Squamish. The District is the fourth largest district in BC, with a rapidly growing student count of over 27,000 students (K-12) and over 4,600 dedicated employees. The District operates 41 elementary schools and 8 secondary schools, including a range of District programs and Provincial Resource Programs. Also provided are lifelong learning opportunities with more than 6,000 Adult Learners through the established Burnaby Community & Continuing Education Program.

The District's work is governed by our Board of Education, which is comprised of seven elected Trustees, whose four-year term began in 2022.



2025-2026 Budget Timeline

The District's annual budget process typically takes place in the month of April, which includes consultation with Partner Groups and the public. Prior to initiating the annual budget process, an amended budget update is made to the previous year's annual budget which is approved by the Board of Education (Board) at its regular meeting at the end of February. The amended budget is an update on the budget during the year and considers actual enrolment and other known changes at that time. The amended budget process also includes consultation with partner groups and the public. The annual budget is informed by the previous year's amended budget.

As a result of a challenging fiscal situation, this year, the Board has extended its budget process to allow Partner Groups and the public more time to provide feedback. After careful consideration of the feedback received, the process will conclude with final budget approval by the Board at its regular Board meeting in May.

2025-2026 Budget Calendar

DATE	TOPIC	AUDIENCE
April 10, 2025	2025/2026 Annual Budget Update Presentation and Gather Input	Burnaby Leadership Team (BLT)
April 15, 2025	2025/2026 Annual Budget Update Presentation	Partner Groups
April 15, 2025	2025/2026 Annual Budget Update Presentation	District Parent Advisory Council (DPAC)
April 16, 2025	2025/2026 Annual Budget Update Presentation	Public
April 17, 2025	2025/2026 Annual Budget Update Presentation	District Student Advisory Council (DSAC)
April 30, 2025	Receive Input on 2025/2026 Annual Budget	Partner Groups
May 27, 2025	2025/2026 Annual Budget Presented for Board Approval	Board Meeting

2024-2025 Status Quo Budget

The development of the 2025-2026 Status Quo Budget is guided by three key drivers that guide resource allocation decisions made by the Board.



Strategic Plan Considerations

The Board's new Strategic Plan is in its final stages of development and is expected to be approved at its regular Board meeting at the end of June. This section will be updated once the new plan has been approved.

The previous plan can be found on the District website.

Enhancing Student Learning Report

The Enhancing Student Learning Report (ESLR) provides a framework for system-wide improvement of student outcomes and supporting all children and youth to be well positioned for future opportunities beyond secondary school. ESLR focuses on improving literacy and numeracy for all students, as well as continuing to focus on priority student populations, including Indigenous students, Children and Youth in Care, Students with Disabilities or Diverse Abilities, and English Language Learners. The report outlines specific actions and strategies the District will implement, promising practices to sustain, and performance data to monitor to ensure improved outcomes for these specific student populations.

The most recent ESLR is published on the District website in the 'Student Achievement' section and is reported on regularly through the Board's regular public meetings.

Enterprise Risk Management

Through the Board's Audit Sub-Committee, an Enterprise Risk Management strategy has been developed. Organizational risks were identified through consultation with District senior staff. A rating system for evaluating risks was developed based on the matrix shown below.

RISK RATING MATRIX (LIKELIHOOD AND CONSEQUENCE)			
Likelihood and Consequence Descriptors for Risk Assessments			
Likelihood	Rating	Criteria	Probability
Almost certain	5	It is expected to happen. Will certainly happen this fiscal year or during the three year period of the Service Plan.	80% to 100% or once a year or more frequently
Likely	4	We expect it to happen. It would be surprising if this did not happen.	61% to 79% or once every 3 yrs
Possible	3	Just as likely to happen as not. We don't expect it to happen, but there is a chance.	40% to 60% or once every 5 yrs
Unlikely	2	Not anticipated. We won't worry about it happening.	11% to 39% or once every 15 years
Almost certain not to happen	1	It would be surprising if this happened. There would have to be a combination of unlikely events for it to happen.	0 to 10% or once every 25 yrs

Consequence	Rating	Criteria / Examples
Catastrophic	5	<ul style="list-style-type: none"> - Major problem from which there is no recovery. - Significant damage to organization credibility or integrity. - Complete loss of ability to deliver a critical program.
Major	4	<ul style="list-style-type: none"> - Event that requires a major realignment of how service is delivered. - Significant event which has a long recovery period. - Failure to deliver a major political commitment.
Moderate	3	<ul style="list-style-type: none"> - Recovery from the event requires cooperation across departments. - May generate media attention.
Minor	2	<ul style="list-style-type: none"> - Can be dealt with at a department level but requires Executive notification. - Delay in funding or change in funding criteria. - Stakeholder or client would take note.
Insignificant	1	<ul style="list-style-type: none"> - Can be dealt with internally at the business unit level. - No escalation of the issue required. - No media attention. - No or manageable stakeholder or client interest.

LIKELIHOOD					
5	LOW	MED	HIGH	EXT	EXT
4	LOW	MED	HIGH	HIGH	EXT
3	LOW	MED	MED	HIGH	HIGH
2	LOW	LOW	MED	MED	MED
1	LOW	LOW	LOW	LOW	LOW
	1	2	3	4	5
CONSEQUENCE					

LIKELIHOOD X CONSEQUENCE			
SCORE	0 – 5	=	LOW
SCORE	6 – 10	=	MEDIUM
SCORE	12 – 16	=	HIGH
SCORE	20 – 25	=	EXTREME

The risk register is reviewed annually by the Audit Sub-Committee and then is referred to the Board for consideration ahead of key periods, such as the annual budget or Strategic Planning processes. Below are some key strategic risks highlighted as they pertain to the development of the budget.

Extreme Strategic or Operational Risks

1. Outcomes from student groups identified in the Enhancing Students Learning Report continue to achieve success at lower rates than other students.
2. Students not having equitable access to literacy interventions, particularly in the primary years.
3. A continued increase in student enrolment resulting in additional school facility capacity challenges.
4. As a result of continued local enrolment growth, a further decrease in the capacity available to register international students.
5. There is a shortage of land available in the City of Burnaby for the construction of new schools required to accommodate student enrolment growth.
6. A cyber disruption occurs (e.g., cyber-attack, phishing scam, hacking).
7. Retention of staff at all levels in the District.
8. High rates of replacement costs due to staff absenteeism impacting the continuity of service delivery and the budget.
9. Enrolment of students after the annual September 30th enrolment count leading to additional supports being required in the classroom. Students that arrive after this annual enrolment count are not funded through the Ministry's funding formula until the following school year.

Budget Assumptions

The development of the 2025-2026 Status Quo budget required the District to make several assumptions related to the provincial budget and local factors.

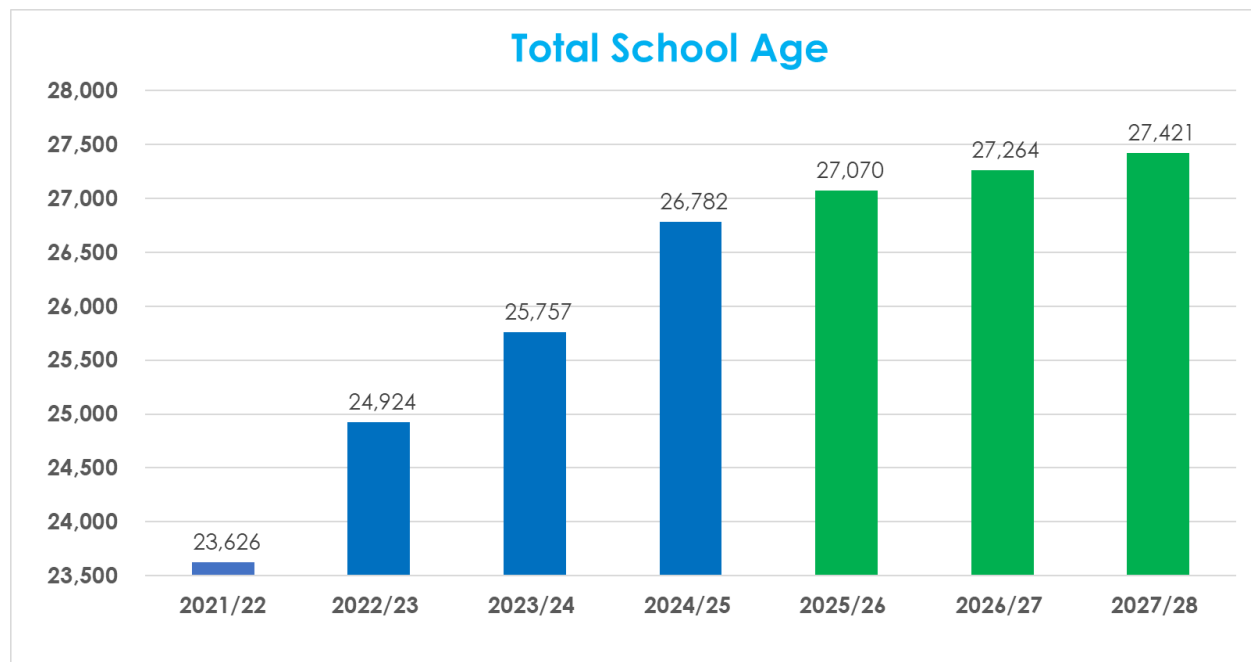
Enrolment
Enrolment growth is expected to slow down and eventually plateau in the coming years due to changes in government policies regarding immigration.
International education enrolment is expected to decline due to school capacity limitations and immigration policies.
Continued growth in Students with Disabilities or Diverse Abilities is expected, leading to a need for additional EAs.
Moderate growth in ELL student enrolment is expected.
Revenues
Provincial government will fund total provincial enrolment including any growth.
Funding allocation model will not change for 2025/26 school year.
No labour settlement funding has been accounted for, as the collective agreements are due for renewal.
Investment income is expected to remain the same in 2025/26, based on current macroeconomic conditions and the District's cash management practices.
Continuing Education, rental, and other revenue items are assumed to be slightly higher based on third-quarter projections.
Salaries and Benefits
No wage increase for the Burnaby Teachers' Association (BTA) or Canadian Union of Public Employees (CUPE) Local 379 has been considered, pending the finalization of collective agreements. A 2% wage increase has been considered for Exempt staff, Principals, and Vice Principals (PVP).
Additional FTEs, in line with enrolment growth assumptions, have been considered for teachers and EAs.
Teacher Teaching on Call (TTOC) and CUPE Casual utilization ratios considered to be the same as 2024/2025.
No change in compulsory benefits such as CPP, EI, and WCB has been considered. However, extended health and dental benefit premiums are assumed to increase based on the current trend of rising claim costs.
Services and Supplies
Based on the current trend of rising service and supply costs due to inflation, a general increase has been considered.

Enrolment

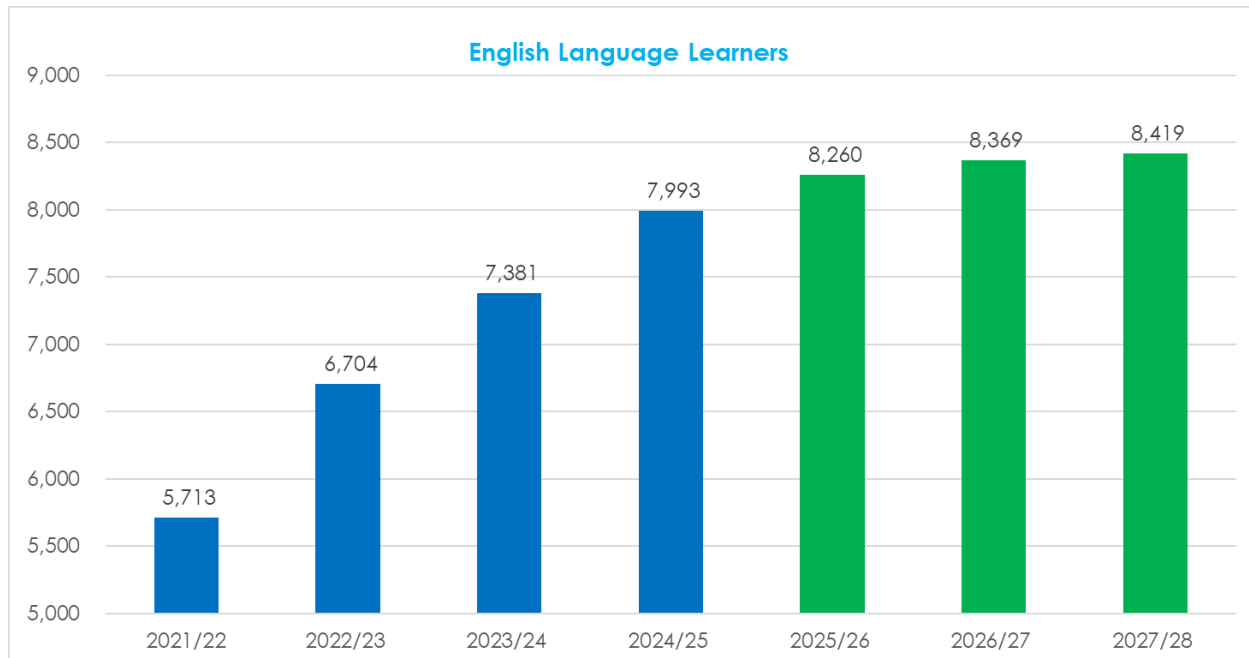
The District is funded primarily through an Operating Grant received from the Ministry. The Operating Grant is based on student enrolment which is compiled through a data collection process in September, February, May, and July. The District receives a fixed amount per full-time equivalent student (FTE). The District also receives supplementary grants for students who are identified as having disabilities or diverse abilities and for other demographic and unique 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 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.

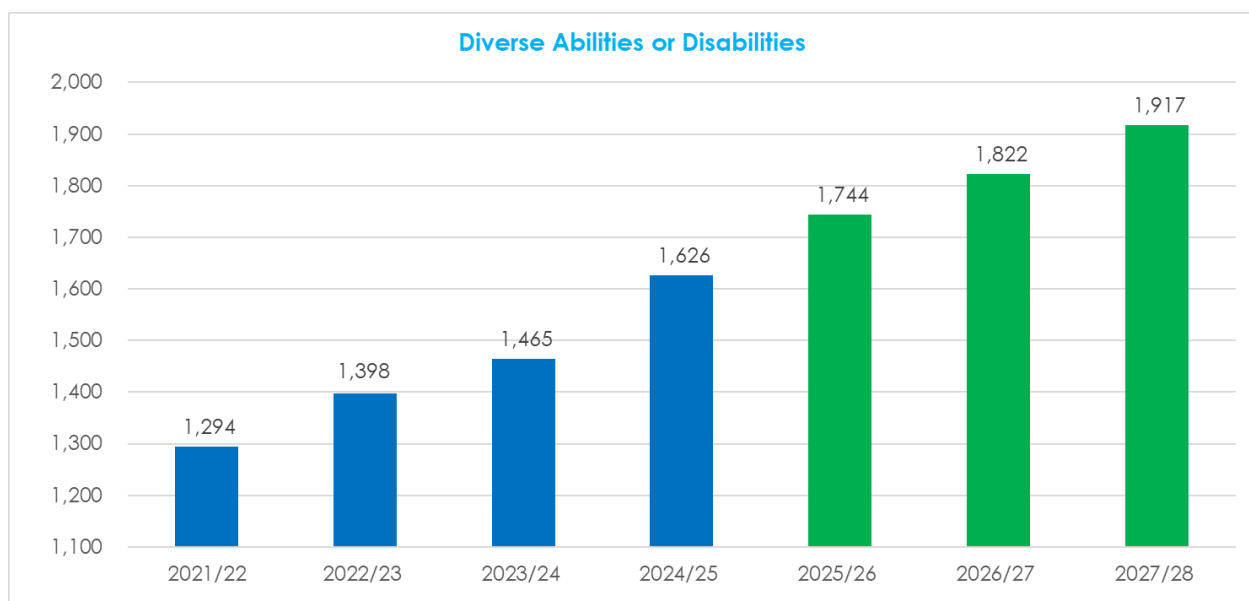
In 2024–2025, regular school-age enrolment increased by approximately four percent, with the addition of 1,025 new FTE students. However, enrolment growth is expected to slow in the coming years, primarily due to changes in federal government policies on immigration.



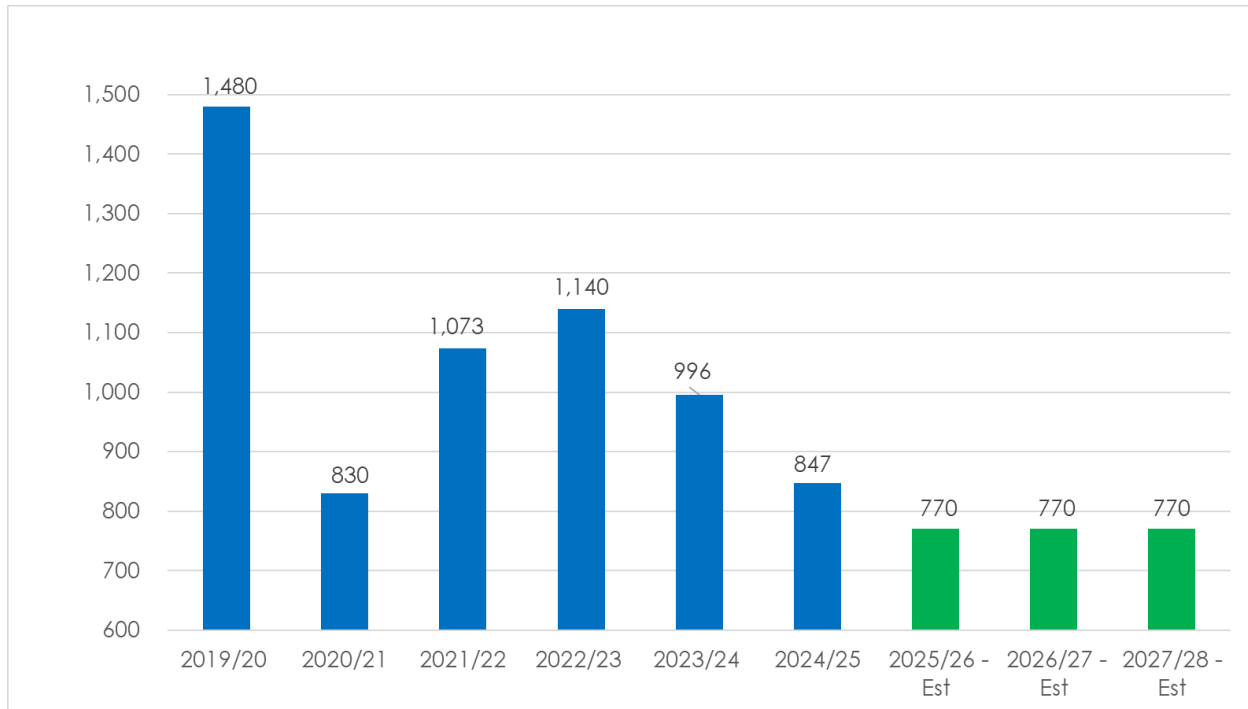
In line with overall school-age enrolment trends, growth in the number of English Language Learners (ELL) is also expected to slow, with a modest increase of only 5.3% projected by the 2027–2028 school year compared to 2024–2025 levels. This slowdown is primarily attributed to anticipated changes in federal immigration policies, as noted above.



The number of students with disabilities or diverse abilities is expected to increase by 17.8% by the 2026–2027 school year compared to 2024–2025 levels.



International education enrolment decreased by 15%, or 149 students, in 2024–2025. For the following year, the District is projecting a further 9% decline, primarily due to capacity constraints and changes in government immigration policies. However, enrolment is expected to stabilize and plateau over the subsequent two years. It is important to note that the projected enrolment for 2025–2026 is 48% lower than the pre-pandemic figure of 1,480 FTE.



2025-2026 Operating Grant Allocation Formula Overview

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

74% allocated through the Basic Allocation	Basic Allocation	
	Common per student amount for every FTE student enrolled by school type.	
	Standard School	\$9,015 per school age FTE
	Alternate School	\$9,015 per school age FTE
	Continuing Education	\$9,015 per school age FTE
18% allocated to recognize unique student enrolment	Online Learning	\$7,280 per school age FTE
	Unique Student	
	Additional per student funding to address uniqueness of district enrolment and support additional programming. Includes Equity of Opportunity Supplement for children and youth in care and students with mental health challenges.	
	Level 1 Inclusive Education	\$51,300 per student
	Level 2 Inclusive Education	\$24,340 per student
	Level 3 Inclusive Education	\$12,300 per student
	English/French Language Learning	\$1,815 per student
7% allocated to recognize unique district factors	Indigenous Education	\$1,790 per student
	Adult Education	\$5,755 per FTE
	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
0.2% allocated to buffer the effects of declining enrolment	Supplemental Student Location Factor	Level 1 and 2 inclusive education enrolment
	Salary Differential	Funding to districts that have higher average educator salaries
	Funding Protection / Enrolment Decline	
	Funding Protection	Funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September
	Enrolment Decline	Funding to districts experiencing enrolment decline of at least 1% when compared to the previous year

Revenues

The Table below summarizes projected revenues in the 2025-2026 Status Quo budget compared to the 2024-2025 Amended Budget:

	2024-25 - Amended	2025-26 - Status Quo	Variance
Ministry of Education & Child Care	\$306,251,079	\$315,760,926	\$9,509,847
Other MECC Grants	\$4,955,457	\$1,887,383	(\$3,068,074)
Other Provincial Grants	\$126,500	\$126,500	\$0
International Education	\$14,864,850	\$13,532,000	(\$1,332,850)
Continuing Education	\$2,348,466	\$2,423,663	\$75,197
Investment Income	\$1,256,717	\$1,256,717	\$0
Rentals & Leases	\$1,540,120	\$1,475,326	(\$64,794)
Other Fees & Revenues	\$1,076,914	\$1,274,651	\$197,738
Total Grants & Revenues	\$332,420,101	\$337,737,165	\$5,317,063

Variance Analysis

The favourable variance of \$9.5 million in the Ministry Operating Grant is primarily driven by a combination of factors: increased enrolment, a rise in the number of students with disabilities or diverse abilities, and a \$100 per-student funding increase in the Ministry Operating Grant allocation system. The 2025–2026 allocation rate per student is \$9,015.

In 2024–2025, the Ministry provided Cost-of-Living Adjustments (COLA) labour settlement funding, which was reported under Other MECC Grants. However, in 2025–2026, the Ministry incorporated this funding into the MECC Operating Grant through an increased funding per-student allocation. The unfavourable variance of \$3.1 million in Other MECC Grants is primarily due to this reclassification.

As noted earlier in this report, enrolment in International Education is projected to decline. For 2025–2026, a 9% decrease in enrolment is expected to result in a \$1.3 million reduction in international tuition revenue compared to 2024–2025.

The overall increase in other revenue items of approximately \$0.2 million is primarily due to additional grants received from external organizations, particularly energy-related grants.

Expenses

The following Tables summarizes projected expenses in the 2025-2026 status quo budget compared to the 2024-2025 Amended budget:

	2024-25 - Amended	2025-26 - Status Quo	Variance
Salaries			
Teachers	\$156,572,220	\$157,340,737	(\$768,517)
Educational Assistants	\$30,663,129	\$32,068,690	(\$1,405,561)
Support Staff	\$24,340,173	\$24,334,902	\$5,271
Principals and Vice Principals	\$13,701,626	\$14,035,766	(\$334,140)
Other Professionals	\$6,514,313	\$6,716,926	(\$202,613)
Substitutes	\$15,426,848	\$16,180,984	(\$754,137)
Total Salaries	\$247,218,309	\$250,678,006	(\$3,459,697)
Benefits	\$60,702,920	\$64,696,859	(\$3,993,939)
Total Salaries and Benefits	\$307,921,229	\$315,374,865	(\$7,453,636)
Services & Supplies	\$27,178,118	\$23,732,117	\$3,446,000
Local Capital	\$2,250,000	\$2,004,000	\$246,000
Total	\$337,349,347	\$341,110,982	(\$3,761,636)

Variance Analysis

With projected enrolment growth, additional teaching positions have been added for 2025–2026. More Educational Assistants have also been allocated to support the anticipated increase in students with disabilities or diverse abilities. The table below summarizes the staffing changes required to maintain class sizes and support levels in response to this enrolment growth.

Category	Addition/(Reduction)
Enrolling Teachers (BTA)	5.44
Non-Enrolling Teachers (BTA) - Inclusive Education	3.45
Non-Enrolling Teachers (BTA) - Teacher Librarian	0.30
Education Assistants (CUPE 379) - Headcount	23.16
Total Staffing Change	32.35

Costs for Teachers and Educational Assistants have increased by \$0.77 million and \$1.4 million, respectively, primarily due to these staffing additions. Non-enrolling teachers will be funded through the Classroom Enhancement Fund (CEF). The initial 2025–2026 CEF funding is based on current year staffing levels. In line with the Ministry's regular funding process, any additional staffing will be requested in the fall, with final funding confirmation expected in the December 2025 announcement.

The collective agreements for Teachers, Support Staff, and Education Assistants (BTA and CUPE) are up for renewal in July. The District anticipates additional

funding from the Ministry to cover labour settlement costs for these groups once negotiations are finalized. However, as the specific increase and associated funding are not yet known, no remuneration adjustments have been included for these groups in the 2025–2026 budget.

A 2% salary increase has been included for all Exempt staff, despite no corresponding increase in Ministry funding, as it is uncertain whether these increases will be funded. The eligibility for districts to implement this increase is determined by BCPSEA. As a result, Exempt staff salary costs have increased by \$0.54 million, primarily due to this remuneration increase.

An increase in absences, particularly sick leave, has driven higher replacement costs for both Educational Assistants (EAs) and Teachers, resulting in an overall increase of \$0.75 million. In addition, increased contributions to health premium plans, primarily due to higher claim expenditures, have led to a \$4.0 million rise in benefit costs.

Services and Supplies costs are decreasing by \$3.4 million, primarily due to the reversal of one-time expenses funded through carryover budgets from the prior year. Projections for Services and Supplies have been maintained at the 2024–2025 Amended Budget levels, with an additional \$0.24 million included to account for inflation and other adjustments.

The contribution to the Local Capital Fund in the 2025–2026 budget is projected to remain roughly at the 2024–2025 Amended Budget level, with a slight decrease of \$0.25 million. This decrease is primarily due to the projected absence of portable purchases and installations in 2025–2026, partially offset by the annual increase in contributions toward Information Technology needs and vehicle replacements.

Operating Surplus

The Table below shows the revenues, expenses, and total shortfalls in the 2025-2026 status quo budget compared to the 2024-2025 Amended budget:

	2024-25 - Amended	2025-26 - Status Quo	Variance
Revenues	\$332,420,101	\$337,737,165	\$5,317,063
Salaries	(\$247,218,309)	(\$250,678,006)	(\$3,459,697)
Benefits	(\$60,702,920)	(\$64,696,859)	(\$3,993,939)
Services & Supplies	(\$27,178,118)	(\$23,732,117)	\$3,446,000
Local Capital	(\$2,250,000)	(\$2,004,000)	\$246,000
Surplus / (Deficit)	(\$4,929,245)	(\$3,373,818)	\$1,555,428

Three Year Budget

Below is a three-year projection of the operating budget. This projection is based on information currently available to the District and includes assumptions that service levels and programs will be maintained in alignment with expected enrolment growth. Revenues are primarily driven by enrolment projections and the Ministry's current funding formula.

International Education enrolment is projected to decline by 9% in the first year, then stabilize over the following two years. This results in a cumulative revenue reduction of approximately \$4 million over the next three years compared to 2024–2025 levels.

Expenses are projected based on maintaining service levels to support enrolment growth, with inflation applied to utility costs. No salary increases for Teachers, Educational Assistants, or support staff have been included, as their collective agreement are up for renewal in July and remuneration increases for these groups are not yet known. As noted earlier, a 2% salary increase has been included for Exempt staff in 2025–2026 only.

Local capital expenditures are expected to primarily cover contributions required to support the Education Technology Plan, vehicle purchases, and investments in new portable classrooms. Compared to the previous Three-Year Projection, the need for portables in future years has decreased, mainly due to the implementation of 5-block scheduling in certain secondary schools, as well as shifts in timing based on updated enrolment projections. As a result, the current enrolment projections are resulting in three portables in the future three years which is a reduction of nine portables compared to the previous

projection. This reduction of portables will provide savings of approximately \$4.5 million.

	2025/2026 Projected	2026/2027 Projected	2027/2028 Projected
Revenues	\$337,737,165	\$341,500,045	\$345,296,301
Salaries and Benefits	(\$315,374,865)	(\$318,221,012)	(\$321,376,850)
Services & Supplies	(\$23,732,117)	(\$23,808,577)	(\$23,886,566)
Local Capital	(\$2,004,000)	(\$2,502,000)	(\$4,802,000)
Surplus / (Deficit)	(\$3,373,818)	(\$3,031,545)	(\$4,769,115)
Fund Balance	(\$3,344,057)	(\$6,375,602)	(\$11,144,717)

2024-2025 Q3 Projections

The District closed the 2023–2024 fiscal year with an unrestricted reserve of \$1.3 million, which was fully utilized to balance the 2024–2025 operating budget. This reserve was generated through higher revenues or lower expenditures in prior years. The Amended Budget, approved by the Board in March 2025, projected a deficit of \$1.25 million, resulting in a remaining unrestricted surplus balance of \$0.05 million.

Third-quarter projections estimate an increase in the remaining surplus balance to \$3.77 million, comprising \$3.74 million in restricted reserves and \$0.3 million in unrestricted reserves. Compared to the Amended Budget, the unrestricted surplus remains nearly unchanged.

The projected restricted reserve balance of \$3.74 million will be carried forward into next year's budget, as it is designated for contractual obligations and multi-year projects.

	2024/2025 Q3
Opening Fund Balance	\$4,973,055
Carryover of Prior Year's Unspent Funds	(\$3,676,000)
Increase in Surplus/(Deficit)	\$2,474,019
	\$3,771,073
Comprised of:	
Unrestricted Surplus	\$29,760
Restricted Surplus	\$3,741,312
Fund Balance, End of Year	\$3,771,073

2025-2026 Budget Revisions

The budget revisions below were developed with the District's vision, mission, and core values as defined in the Strategic Plan.

Community and Partner Group engagement and input is vital to the work of the Board. Before making decisions on budget revisions, the Board went through an extensive consultation process as detailed earlier in this report. Budget consultation meetings were advertised through local media outlets, social media, as well as the District website. An email address was also setup to receive input from individuals who were unable to attend the consultation meetings or who wanted to submit their input in writing.

An effort was made to protect resources supporting vulnerable students and mental health as these supports are vital to the classrooms. With the revised Board Policy on Financial Management, the Board's overall fiscal strategy shall aim to establish reserve funds of between 1-2% to support extraordinary needs, to replace depreciated equipment and fixed assets, and to balance the operational budget from fiscal year to fiscal year. However, given the large structural deficit and lack of existing operating reserve, it is not feasible to achieve a 1% operating reserve in the first year of the budget.

Despite the additional funding from the Ministry for increased enrolment, the structural deficit remains, requiring the District to balance the budget through revisions by aligning operations and program reductions.

The table below lists the budget revisions made to the 2025-2026 budget as well as those proposed for the following years.

Ref	Item	Description	FTE	\$ Amount
1	Attendance Management Program	An Attendance Management program will be implemented in the fall of 2025. This budget adjustment represents the savings that the District will achieve by supporting employees in improving their attendance at work. In addition, the budget adjustment represents an addition of a 1.0 FTE management position assigned to the Human Resources department to support and administer the Attendance Management program.	(1.00)	\$500,000
2	Human Resources District Principal	This budget adjustment represents a reduction of 0.4 FTE in the Human Resources department. The responsibilities of the District Principal have been reassigned within the department.	0.40	\$77,075
3	Elementary Band	This budget adjustment represents the reduction of the elementary band staffing (4.30 FTE). This would eliminate the grade 7 band program. Students in all elementary schools would continue to receive music education through trained music educators in each school.	4.30	\$515,528
4	Elementary Custodial Services	Currently there are 34 FTE of custodian positions providing services to elementary schools during the school day. Additional staff are in place during the evening to ensure schools are cleaned in preparation for the next school day. An adjustment is proposed to maintain elementary day-time custodians in 6 elementary schools, but these positions in all other elementary schools would be removed and replaced with a 0.5 FTE evening shift to ensure the required levels of cleaning are met. There would be an addition of 4.5 FTE to the daytime shift so that staff can open the other schools and respond to emergent issues during the day. In addition, there will be a reduction of 1.0 FTE Custodial Foreperson.	7.50	\$621,956

Ref	Item	Description	FTE	\$ Amount
5	International Student Assistants	International Education currently supports International students with 7 International Student Assistants located in 7 of the 8 secondary schools. This budget adjustment would result in a 5.0 FTE reduction of International Student Assistants.	5.00	\$386,750
6	Library Assistants to Library Technician	This budget adjustment represents the elimination of the Library Assistant positions in secondary schools (3.0 FTE). Through this adjustment a Library Technician (1.0 FTE) will be created to support library cataloguing services, as well as other related library management tasks.	2.00	\$51,862
7	Purchasing	This adjustment would see a reduction of a position that has been vacant recently. The duties have already been absorbed within the remaining 4 FTE of the department or to school-based staff for lower value purchases.	1.00	\$98,198
8	Painting	This adjustment would see a reduction of 2.0 FTE Painters that would result in an increase in the painting cycle for district buildings.	2.00	\$230,851
9	District Helping Teachers	<p>This budget adjustment represents the reduction of 1.43 FTE of the District Helping Teacher positions. Program support will continue in all areas, with a reduction in some aspects of each program.</p> <p>1.0 FTE District Education Technology Support 0.43 FTE SOGI Helping Teacher</p>	1.43	\$173,571

Ref	Item	Description	FTE	\$ Amount
10	Engagement Workers	This budget adjustment represents the reduction of 2.0 FTE of the EA Engagement Workers. An increase in the number of Inclusive Education teaching positions, funded through the Classroom Enhancement Fund, will provide students with increased supports in the classroom.	2.00	\$160,726
11	K-Plus Program	The K Plus Program is located at Morley Elementary School and assists in the transition of students who have been identified as needing additional supports in kindergarten. This budget adjustment represents a decrease of two Education Assistants, which is the full complement of Education Assistants in the K Plus Program. This adjustment reflects a change in the model of how students are supported as they transition to kindergarten. The K Plus teacher would support students in their catchment school, with the support of the Education Aassistants in that school rather than students travelling to the K Plus Program at Morley Elementary.	2.00	\$127,478
12	Career Programs	This budget adjustment represents the reduction of 1.00 FTE of the secondary Career Programs allocation to schools. This reduction represents a change in student to teacher ratio for Career Programs, Work Experience, and Career Life Connections support. Programming will continue in all schools.	1.00	\$128,371
13	Train in Trades - Tourism	This budget adjustment represents the elimination of the Tourism program. The program has seen low enrollment in recent years.	0.43	\$55,200

Ref	Item	Description	FTE	\$ Amount
14	StrongStart Calendar	This budget adjustment represents a decrease in the staffing allocation for the District's StrongStart sites. This staffing allocation will be reflected in a reduction of the operating calendar for StrongStart Centres. This would result in the equivalent reduction of 2.73 FTE.	2.73	\$170,000
15	Leadership Development	The Leadership Development program offers Professional Development opportunities to the Burnaby Leadership Team (BLT). This budget adjustment will eliminate the cost of utilizing external consultants for training. Professional Development opportunities will continue to be offered to the BLT by utilizing internal leaders who are subject matter experts. Professional Development for all staff will be scheduled on professional development days or before/after school hours.		\$120,000
16	Mandarin Language Arts Program	The District currently operates the Mandarin Language Arts Program as a Program of Choice option located at Forest Grove Elementary School. Through this adjustment the program would gradually phase out operations starting in 2026/27 with no Kindergarten intake. Students currently in the program will remain until they finish their grade 7 year.	0.00	\$0 - 2025/26 \$128,371 - 2026/27 \$256,742 - 2027/28
17	Counselling - Secondary	This budget adjustment represents the reduction of 3.0 FTE secondary Counselling positions. Each secondary school will receive a proportionate adjustment in counselling time allocation. The District will remain above the required ratio in the collective agreement for counselling time.	3.00	\$385,113

Ref	Item	Description	FTE	\$ Amount
18	Advanced Learning Program: MACC and BETA Mini	The Advanced Learning Program consists of the Multi-Age Cluster Class (MACC) program located at Capitol Hill and Suncrest Elementary Schools for grade 4-7 students and the Bringing Exceptional Thoughts Alive (BETA) Mini program located at Alpha Secondary School for grade 8-9 students. This budget adjustment is to the BETA Mini program, which represents a reduction of 1.57 FTE teachers. Students who have been accepted into the BETA Mini program will have the option to attend Alpha Secondary School or their catchment school. This budget adjustment also represents one Teacher in the MACC Program in the 2026/2027 school year. This adjustment will be achieved through a phasing out of the MACC Program beginning in 2026/2027 with no grade 4 intake. Students currently in the program will remain until they finish their grade 7 year. Highly able learners will continue to be supported by their classroom teacher and learning support teacher.	1.57	\$201,543 - 2025/26 \$329,914 - 2026/27 \$458,285 - 2027/28
19	District Administration	This budget adjustment represents the reduction of District Administration positions.	1.50	\$196,983
Total Proposed Budget Adjustments			36.86	\$4,201,203

Three Year Budget Fund Balance

Along with the budget revisions above, an allocation of prior year surpluses and reserves is required to balance the budget. Below is a Table detailing the usage of surpluses and reserves over three years.

	2025/2026 Projected	2026/2027 Projected	2027/2028 Projected
Revenues	\$337,737,165	\$341,500,045	\$345,296,301
Salaries and Benefits	(\$311,293,663)	(\$313,838,281)	(\$316,737,376)
Services & Supplies	(\$23,612,117)	(\$23,688,577)	(\$23,766,566)
Local Capital	(\$2,004,000)	(\$2,502,000)	(\$4,802,000)
Surplus / (Deficit)	\$827,385	\$1,471,187	(\$9,641)

	2025/2026 Projected	2026/2027 Projected	2027/2028 Projected
Fund Balance Beginning of the Year - Projected	\$29,760	\$857,145	\$2,328,332
Current Year Surplus/(Shortfall)	\$827,385	\$1,471,187	(\$9,641)
Fund Balance	\$857,145	\$2,328,332	\$2,318,691
Reserve % of Operating	0.25%	0.68%	0.67%

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 District projects the following Special Purpose Fund revenues to be received in 2025-2026:

Special Purpose Fund (Continued)

Category	Amount	Discussion
Annual Facility Grant	\$931,106	These funds are used throughout District schools to address ongoing maintenance and improvement needs.
Learning Improvement Fund	\$1,091,530	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	\$105,350	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	\$269,203	Funding for core French-language programs and curriculum resources.
Community LINK	\$2,714,667	Funding for programs and initiatives to improve the education performance of vulnerable students, including both academic achievement and social functioning.
Classroom Enhancement Fund (CEF)	\$24,844,298	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	\$6,055,000	The BC Provincial School for the Deaf is a K to 12 school for the deaf or hard-of-hearing.
Provincial Outreach Program for Deaf and Hard of Hearing (POPDHH)	\$1,234,747	The focus of the program is to collaborate with school districts in meeting the needs of all Deaf and Hard of Hearing learners .
Fraser Park / Maples	\$2,270,000	A secondary program which provides assessment, consultation services and classroom instruction to youth referred to the Maples Adolescent Center.
CIC – LINC, SWIS, Wraparound	\$6,215,002	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.
Feeding Futures School Food Programs	\$2,980,197	Funding to make sure all students are fed and ready to learn, by expanding existing school food programs or create new ones in schools that currently don't have a program.
School Generated Funds	\$5,500,000	Funds that are generated locally at the school level and used for school operations
Others	\$442,030	Other programs funded through the Special Purpose Fund
Total	\$55,037,130	

Major Capital Projects

The District expects to have five active major capital projects at various stages of progress during the 2025-2026 school year with one completing occupancy stage. The table below outlines the active projects and timelines. Capital expenditures are primarily funded by the Ministry, 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
Stride Elementary	Replacement	April 2021	March 2026	April 2026
Kitchener Elementary	Expansion	February 2024	August 2026	September 2026
Brentwood Park Elementary	Seismic/Expansion	February 2024	October 2026	December 2026
Cameron Elementary	Seismic/Expansion	October 2024	August 2028	September 2028
Nelson Elementary	Expansion	December 2024	October 2025	November 2025
Alpha Secondary	Expansion	December 2024	October 2026	December 2026
Brentwood Town Centre East Elementary	New School	Planning	TBD	TBD

Other Capital Funded Projects

The District is required to submit a five-year capital plan to the Ministry for additional funding for capital projects as described below. The table at the bottom of this section summarizes the funding that has been provided in the various areas.

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 Food Infrastructure Program (FIP) projects are investments that contribute to creating, improving, or expanding infrastructure to feed students.

Playground Equipment Program (PEP) provides dedicated funding for the purchase and installation of new or replacement playground equipment that is universally designed and compliant with accessibility standards.

March 31st Fiscal Year end	2025-26 Planned Spending
AFG (Capital only)	\$5,602,487
SEP	\$1,800,000
CNCP	\$400,000
FIP	\$100,000
PEP	\$200,000