

**DISTRICT OPERATIONS – BUSINESS SERVICES**  
**Reporting to Public Session, Tuesday, May 26, 2026**

**1. Annual Budget Bylaw for the Fiscal Year 2026-2027**

The 2026-2027 operating budget is presented this evening for the Board’s consideration and approval. The budget reflects adjustments and recommendations made by the Finance Committee. Ishver Khunguray, Secretary-Treasurer, will provide a detailed presentation of the District’s annual budget.

**Recommendation:**

It is recommended that the Annual Budget Bylaw for the Fiscal Year 2026-2027 in the amount of \$439,958,033 receive three readings at this Board meeting and final adoption in accordance with the Board’s Procedural Bylaw as follows:

- Motion 1        THAT the Annual Budget Bylaw for the Fiscal Year 2026-2027 receive three readings at this Board meeting held May 26, 2026.
  
- Motion 2        THAT the Annual Budget Bylaw for the Fiscal Year 2026-2027 be read a first time.
  
- Motion 3        THAT the Annual Budget Bylaw for the Fiscal Year 2026-2027 be approved a first time and read a second time.
  
- Motion 4        THAT the Annual Budget Bylaw for the Fiscal Year 2026-2027 be approved a second time and read a third time.
  
- Motion 5        THAT the Annual Budget Bylaw for the Fiscal Year 2026-2027 be approved a third time.
  
- Motion 6        THAT the Annual Budget Bylaw for the Fiscal Year 2026-2027 having been read a first, second, and third time, be finally passed and adopted the 26<sup>th</sup> day of May 2026, and that the Chair of the Board and the Secretary-Treasurer be authorized to sign the bylaw; and that the bylaw be sealed with the corporate seal of the Board.

**2. 2026-2027 Annual Facility Grant Expenditure Plan**

The Board is required to submit to the Ministry of Education and Child Care an Annual Five-Year Capital Plan that is supported by a Board Long-Range Facility Plan. The 2026-2027 Annual Facility Grant Expenditure Plan Submission Summary, totaling \$6,790,096, is provided for information.

Secretary-Treasurer Khunguray will present the 2026-2027 Annual Facility Grant Expenditure Plan.

**Recommendation:**

THAT the Board of Education receive the 2026-2027 Annual Facility Grant Expenditure Plan, as submitted.

### **3. Trustee Elections Bylaw 2026**

The Board is required to have an Elections Bylaw in place. This bylaw establishes the rules, procedures, and administrative framework necessary to ensure that elections are conducted in a fair, transparent, and consistent manner. The bylaw has been updated to reflect changes in elections legislation and advice provided by the School Trustees Elections Technical Advisory Committee.

Motion 1        THAT the Trustee Elections Bylaw 2026 receive three readings at this Board meeting held May 26, 2026.

Motion 2        THAT the Trustee Elections Bylaw 2026 be read a first time.

Motion 3        THAT the Trustee Elections Bylaw 2026 be approved a first time and read a second time.

Motion 4        THAT the Trustee Elections Bylaw 2026 be approved a second time and read a third time.

Motion 5        THAT the Trustee Elections Bylaw 2026 be approved a third time.

Motion 6        THAT the Trustee Elections Bylaw 2026 having been read a first, second and third time, be finally passed and adopted the 26<sup>th</sup> day of May 2026; 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.

Annual Budget

## **School District No. 41 (Burnaby)**

June 30, 2027

# School District No. 41 (Burnaby)

June 30, 2027

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

# ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 41 (BURNABY) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2026/2027 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 41 (Burnaby) Annual Budget Bylaw for fiscal year 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$439,958,033 for the 2026/2027 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 2026/2027.

READ A FIRST TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026;

READ A SECOND TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026;

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**Chairperson of the Board**

**( Corporate Seal )**

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 41 (Burnaby) Annual Budget Bylaw 2026/2027, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026.

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**Secretary Treasurer**

# School District No. 41 (Burnaby)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	27,102.375	27,270.375
Adult	64.063	64.063
Other	1,052.875	1,052.875
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>28,219.313</b>	<b>28,387.313</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	378,959,304	363,764,384
Other	126,500	126,500
Federal Grants	4,836,477	6,310,664
Tuition	18,982,244	17,490,244
Other Revenue	10,438,592	10,200,671
Rentals and Leases	1,499,665	1,499,665
Investment Income	1,170,351	1,137,603
Gain (Loss) on Disposal of Tangible Capital Assets		157,550
Amortization of Deferred Capital Revenue	15,606,136	14,192,154
<b>Total Revenue</b>	<b>431,619,269</b>	<b>414,879,435</b>
<b>Expenses</b>		
Instruction	368,863,224	354,551,300
District Administration	9,332,772	9,086,928
Operations and Maintenance	54,655,062	53,165,188
Transportation and Housing	2,722,758	2,645,429
Debt Services	282,073	273,893
<b>Total Expense</b>	<b>435,855,889</b>	<b>419,722,738</b>
<b>Net Revenue (Expense)</b>	<b>(4,236,620)</b>	<b>(4,843,303)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>344,476</b>	<b>172,508</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(3,892,144)</b>	<b>(4,670,795)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,892,144)	(4,670,795)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(3,892,144)</b>	<b>(4,670,795)</b>

# School District No. 41 (Burnaby)

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	356,349,304	339,694,892
Special Purpose Funds - Total Expense	57,333,442	58,863,232
Capital Fund - Total Expense	22,173,143	21,164,614
Capital Fund - Tangible Capital Assets Purchased from Local Capital	4,102,144	2,290,960
<b>Total Budget Bylaw Amount</b>	<b>439,958,033</b>	<b>422,013,698</b>

## Approved by the Board

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Signature of the Chairperson of the Board of Education

Date Signed

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Signature of the Superintendent

Date Signed

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Signature of the Secretary Treasurer

Date Signed

# School District No. 41 (Burnaby)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2027

	2027 Annual Budget	2026 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(4,236,620)</u>	<u>(4,843,303)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(4,102,144)	(2,290,960)
From Deferred Capital Revenue	<u>(72,090,946)</u>	<u>(57,415,497)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(76,193,090)</u>	<u>(59,706,457)</u>
Amortization of Tangible Capital Assets	<u>21,891,070</u>	<u>20,734,220</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(54,302,020)</u>	<u>(38,972,237)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(58,538,640)</u></u>	<u><u>(43,815,540)</u></u>

# School District No. 41 (Burnaby)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2027

	2027 Annual Budget	2026 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	331,906,259	316,417,815
Other	126,500	126,500
Tuition	18,982,244	17,490,244
Other Revenue	4,994,672	4,994,672
Rentals and Leases	1,499,665	1,499,665
Investment Income	997,488	997,488
<b>Total Revenue</b>	<b>358,506,828</b>	<b>341,526,384</b>
<b>Expenses</b>		
Instruction	314,834,131	299,011,607
District Administration	8,609,515	8,336,481
Operations and Maintenance	31,633,486	31,146,961
Transportation and Housing	1,272,172	1,199,843
<b>Total Expense</b>	<b>356,349,304</b>	<b>339,694,892</b>
<b>Net Revenue (Expense)</b>	<b>2,157,524</b>	<b>1,831,492</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>344,476</b>	<b>172,508</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(2,502,000)	(2,004,000)
<b>Total Net Transfers</b>	<b>(2,502,000)</b>	<b>(2,004,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 41 (Burnaby)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2027

	2027	2026
	Annual Budget	Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	315,229,733	314,342,637
Other Ministry of Education and Child Care Grants		
Pay Equity	1,441,995	1,441,995
Funding for Graduated Adults	578,050	578,050
Student Transportation Fund	24,841	24,841
Foundation Skills Assessment (FSA) Scorer Grant	30,292	30,292
Labour Settlement Funding	14,601,348	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>331,906,259</b>	<b>316,417,815</b>
<b>Provincial Grants - Other</b>	<b>126,500</b>	<b>126,500</b>
<b>Tuition</b>		
Summer School Fees	615,340	615,340
Continuing Education	2,451,325	2,451,325
International and Out of Province Students	15,915,579	14,423,579
<b>Total Tuition</b>	<b>18,982,244</b>	<b>17,490,244</b>
<b>Other Revenues</b>		
Miscellaneous		
City of Burnaby - Crossing Guard	205,000	205,000
Other Program Fees	5,382	5,382
Sundry	615,915	615,915
School Generated Funds	4,168,375	4,168,375
<b>Total Other Revenue</b>	<b>4,994,672</b>	<b>4,994,672</b>
<b>Rentals and Leases</b>	<b>1,499,665</b>	<b>1,499,665</b>
<b>Investment Income</b>	<b>997,488</b>	<b>997,488</b>
<b>Total Operating Revenue</b>	<b>358,506,828</b>	<b>341,526,384</b>

# School District No. 41 (Burnaby)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2027

	2027	2026
	Annual Budget	Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	164,993,372	155,315,215
Principals and Vice Principals	14,953,199	14,417,669
Educational Assistants	34,639,093	33,548,951
Support Staff	24,214,001	24,214,001
Other Professionals	6,759,515	6,516,475
Substitutes	13,215,958	12,698,307
<b>Total Salaries</b>	<b>258,775,138</b>	<b>246,710,618</b>
<b>Employee Benefits</b>	<b>68,000,485</b>	<b>63,984,560</b>
<b>Total Salaries and Benefits</b>	<b>326,775,623</b>	<b>310,695,178</b>
<b>Services and Supplies</b>		
Services	7,802,474	7,802,476
Student Transportation	1,068,360	866,192
Professional Development and Travel	834,614	834,614
Rentals and Leases	233,741	233,741
Dues and Fees	142,329	87,329
Insurance	854,549	804,549
Supplies	13,611,614	13,594,347
Utilities	5,026,000	4,776,466
<b>Total Services and Supplies</b>	<b>29,573,681</b>	<b>28,999,714</b>
<b>Total Operating Expense</b>	<b>356,349,304</b>	<b>339,694,892</b>

# School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	119,472,778	442,278	1,132,658	2,168,338	310,839	7,115,682	130,642,573
1.03 Career Programs	791,646			154,559		55,071	1,001,276
1.07 Library Services	3,554,535	21,520	287,172	72,601		169,125	4,104,953
1.08 Counselling	4,579,769					248,895	4,828,664
1.10 Inclusive Education	15,913,337	397,827	32,423,759			2,950,799	51,685,722
1.30 English Language Learning	10,517,562	69,933				383,413	10,970,908
1.31 Indigenous Education	1,099,755	208,482	306,789			54,477	1,669,503
1.41 School Administration	3,136,543	12,643,748		4,986,104		37,699	20,804,094
1.60 Summer School	1,653,084	310,224				582,540	2,545,848
1.61 Continuing Education	2,277,797	362,197		283,777	241,277	28,124	3,193,172
1.62 International and Out of Province Students	1,996,566	6,376	488,715	292,002	509,826	58,341	3,351,826
<b>Total Function 1</b>	<b>164,993,372</b>	<b>14,462,585</b>	<b>34,639,093</b>	<b>7,957,381</b>	<b>1,061,942</b>	<b>11,684,166</b>	<b>234,798,539</b>
<b>4 District Administration</b>							
4.11 Educational Administration		490,614		290,650	1,758,520		2,539,784
4.40 School District Governance				69,258	408,130		477,388
4.41 Business Administration				1,237,425	1,698,828		2,936,253
<b>Total Function 4</b>	<b>-</b>	<b>490,614</b>	<b>-</b>	<b>1,597,333</b>	<b>3,865,478</b>	<b>-</b>	<b>5,953,425</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				287,291	1,832,095		2,119,386
5.50 Maintenance Operations				13,153,109		1,399,092	14,552,201
5.52 Maintenance of Grounds				938,122		132,700	1,070,822
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,378,522</b>	<b>1,832,095</b>	<b>1,531,792</b>	<b>17,742,409</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				280,765			280,765
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>280,765</b>	<b>-</b>	<b>-</b>	<b>280,765</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>164,993,372</b>	<b>14,953,199</b>	<b>34,639,093</b>	<b>24,214,001</b>	<b>6,759,515</b>	<b>13,215,958</b>	<b>258,775,138</b>

# School District No. 41 (Burnaby)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	130,642,573	33,945,830	164,588,403	13,219,771	177,808,174	167,949,435
1.03 Career Programs	1,001,276	291,546	1,292,822	43,052	1,335,874	1,266,927
1.07 Library Services	4,104,953	1,071,383	5,176,336	333,153	5,509,489	5,196,374
1.08 Counselling	4,828,664	1,456,673	6,285,337		6,285,337	6,133,782
1.10 Inclusive Education	51,685,722	13,347,469	65,033,191	608,673	65,641,864	62,718,809
1.30 English Language Learning	10,970,908	3,089,578	14,060,486	11,565	14,072,051	13,621,808
1.31 Indigenous Education	1,669,503	433,003	2,102,506	69,715	2,172,221	2,055,805
1.41 School Administration	20,804,094	5,336,797	26,140,891		26,140,891	25,182,218
1.60 Summer School	2,545,848	701,742	3,247,590	94,616	3,342,206	3,163,482
1.61 Continuing Education	3,193,172	830,564	4,023,736	1,000,004	5,023,740	4,809,293
1.62 International and Out of Province Students	3,351,826	1,040,586	4,392,412	3,109,872	7,502,284	6,913,674
<b>Total Function 1</b>	<b>234,798,539</b>	<b>61,545,171</b>	<b>296,343,710</b>	<b>18,490,421</b>	<b>314,834,131</b>	<b>299,011,607</b>
<b>4 District Administration</b>						
4.11 Educational Administration	2,539,784	674,612	3,214,396	142,795	3,357,191	3,226,355
4.40 School District Governance	477,388	127,737	605,125	220,959	826,084	795,233
4.41 Business Administration	2,936,253	782,075	3,718,328	707,912	4,426,240	4,314,893
<b>Total Function 4</b>	<b>5,953,425</b>	<b>1,584,424</b>	<b>7,537,849</b>	<b>1,071,666</b>	<b>8,609,515</b>	<b>8,336,481</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	2,119,386	567,184	2,686,570	940,663	3,627,233	3,528,840
5.50 Maintenance Operations	14,552,201	3,937,776	18,489,977	2,286,725	20,776,702	20,553,404
5.52 Maintenance of Grounds	1,070,822	291,866	1,362,688	840,863	2,203,551	2,131,622
5.56 Utilities	-	-	-	5,026,000	5,026,000	4,933,095
<b>Total Function 5</b>	<b>17,742,409</b>	<b>4,796,826</b>	<b>22,539,235</b>	<b>9,094,251</b>	<b>31,633,486</b>	<b>31,146,961</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	280,765	74,064	354,829	917,343	1,272,172	1,199,843
<b>Total Function 7</b>	<b>280,765</b>	<b>74,064</b>	<b>354,829</b>	<b>917,343</b>	<b>1,272,172</b>	<b>1,199,843</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>258,775,138</b>	<b>68,000,485</b>	<b>326,775,623</b>	<b>29,573,681</b>	<b>356,349,304</b>	<b>339,694,892</b>

# School District No. 41 (Burnaby)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2027

	<b>2027</b>	2026
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	<b>47,053,045</b>	47,346,569
Federal Grants	<b>4,836,477</b>	6,310,664
Other Revenue	<b>5,443,920</b>	5,205,999
<b>Total Revenue</b>	<b>57,333,442</b>	58,863,232
<b>Expenses</b>		
Instruction	<b>54,029,093</b>	55,539,693
District Administration	<b>723,257</b>	750,447
Operations and Maintenance	<b>1,130,506</b>	1,127,506
Transportation and Housing	<b>1,450,586</b>	1,445,586
<b>Total Expense</b>	<b>57,333,442</b>	58,863,232
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			474,413	3,032,703		56,142			
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	931,106	1,091,530			408,000	105,350	352,241	2,714,667	2,770,184
Federal Grants									
Other				4,168,375					
	931,106	1,091,530	-	4,168,375	408,000	105,350	352,241	2,714,667	2,770,184
<b>Less:</b> Allocated to Revenue	931,106	1,091,530	474,413	4,168,375	408,000	161,492	352,241	2,714,667	2,770,184
<b>Deferred Revenue, end of year</b>	-	-	-	<b>3,032,703</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	931,106	1,091,530			408,000	161,492	352,241	2,714,667	2,770,184
Federal Grants									
Other Revenue			474,413	4,168,375					
	931,106	1,091,530	474,413	4,168,375	408,000	161,492	352,241	2,714,667	2,770,184
<b>Expenses</b>									
Salaries									
Teachers					46,208		175,435	1,465,410	
Principals and Vice Principals									154,098
Educational Assistants		839,811			246,665	43,873			1,195,102
Support Staff								635,996	192,471
Other Professionals									
Substitutes									572,568
	-	839,811	-	-	292,873	43,873	175,435	2,101,406	2,114,239
Employee Benefits		249,399			105,923	10,968	33,419	566,191	655,945
Services and Supplies	931,106	2,320	474,413	4,168,375	9,204	106,651	143,387	47,070	
District Entered									
	931,106	1,091,530	474,413	4,168,375	408,000	161,492	352,241	2,714,667	2,770,184
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>				9,533	52,120	15,000	14,590	75,419	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	24,933,916	403,597				46,020		175,000	2,978,192
Federal Grants									
Other			100,000			97,162			
	24,933,916	403,597	100,000	-	-	143,182	-	175,000	2,978,192
<b>Less:</b> Allocated to Revenue	24,933,916	403,597	100,000	-	52,120	109,662	-	250,419	2,978,192
<b>Deferred Revenue, end of year</b>	-	-	-	<b>9,533</b>	-	<b>48,520</b>	<b>14,590</b>	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	24,933,916	403,597			52,120	27,500		250,419	2,978,192
Federal Grants									
Other Revenue			100,000			82,162			
	24,933,916	403,597	100,000	-	52,120	109,662	-	250,419	2,978,192
<b>Expenses</b>									
Salaries									
Teachers	20,214,905		83,092						
Principals and Vice Principals									199,233
Educational Assistants									
Support Staff						81,044			97,996
Other Professionals									
Substitutes		314,805						207,360	
	20,214,905	314,805	83,092	-	-	81,044	-	207,360	297,229
Employee Benefits	4,719,011	88,792	16,908			25,573		43,059	64,339
Services and Supplies					52,120	3,045			
District Entered									2,616,624
	24,933,916	403,597	100,000	-	52,120	109,662	-	250,419	2,978,192
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Dual Credit Program Expansion	Professional Learning Grant	National School Food Program	Settlement Service	Endowment	IRCC SWIS	IRCC LINC	Out of School Program	Substance Abuse Prevention
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	25,000	208,468		559,253	10,746			169,108	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care			455,830					91,000	45,780
Federal Grants						2,436,477	2,400,000		
Other									
	-	-	455,830	-	-	2,436,477	2,400,000	91,000	45,780
<b>Less:</b> Allocated to Revenue	-	-	455,830	-	-	2,436,477	2,400,000	-	-
<b>Deferred Revenue, end of year</b>	<b>25,000</b>	<b>208,468</b>	<b>-</b>	<b>559,253</b>	<b>10,746</b>	<b>-</b>	<b>-</b>	<b>260,108</b>	<b>45,780</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care			455,830						
Federal Grants						2,436,477	2,400,000		
Other Revenue									
	-	-	455,830	-	-	2,436,477	2,400,000	-	-
<b>Expenses</b>									
Salaries									
Teachers						42,765	898,989		
Principals and Vice Principals							11,259		
Educational Assistants						242,887	107,351		
Support Staff						1,218,021	71,252		
Other Professionals						92,802	49,666		
Substitutes						4,617			
	-	-	-	-	-	1,601,092	1,138,517	-	-
Employee Benefits						426,962	251,302		
Services and Supplies			455,830			408,423	1,010,181		
District Entered									
	-	-	455,830	-	-	2,436,477	2,400,000	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 41 (Burnaby)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	BC Provincial School for Deaf	Fraser Park	Maples	POPDHH	School Play Ground	IPALS	Community Service	Young Parent Program	Community LINK & Others
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>					7,644	14,840	93,723	17,782	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	6,311,020	1,011,799	1,262,541	936,891					
Federal Grants									
Other									618,970
	6,311,020	1,011,799	1,262,541	936,891	-	-	-	-	618,970
<b>Less:</b> Allocated to Revenue	6,311,020	1,011,799	1,262,541	936,891	-	-	-	-	618,970
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>7,644</b>	<b>14,840</b>	<b>93,723</b>	<b>17,782</b>	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	6,311,020	1,011,799	1,262,541	936,891					
Federal Grants									
Other Revenue									618,970
	6,311,020	1,011,799	1,262,541	936,891	-	-	-	-	618,970
<b>Expenses</b>									
Salaries									
Teachers	1,610,468	691,893	864,332	280,352					348,814
Principals and Vice Principals	322,898			142,334					
Educational Assistants	1,399,003								
Support Staff	221,447	13,841	24,810	54,240					133,924
Other Professionals	244,961			68,953					
Substitutes	131,729	20,000	29,175						
	3,930,506	725,734	918,317	545,879	-	-	-	-	482,738
Employee Benefits	1,059,442	182,186	229,365	137,964					113,456
Services and Supplies	1,321,072	103,879	114,859	253,048					22,776
District Entered									
	6,311,020	1,011,799	1,262,541	936,891	-	-	-	-	618,970
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

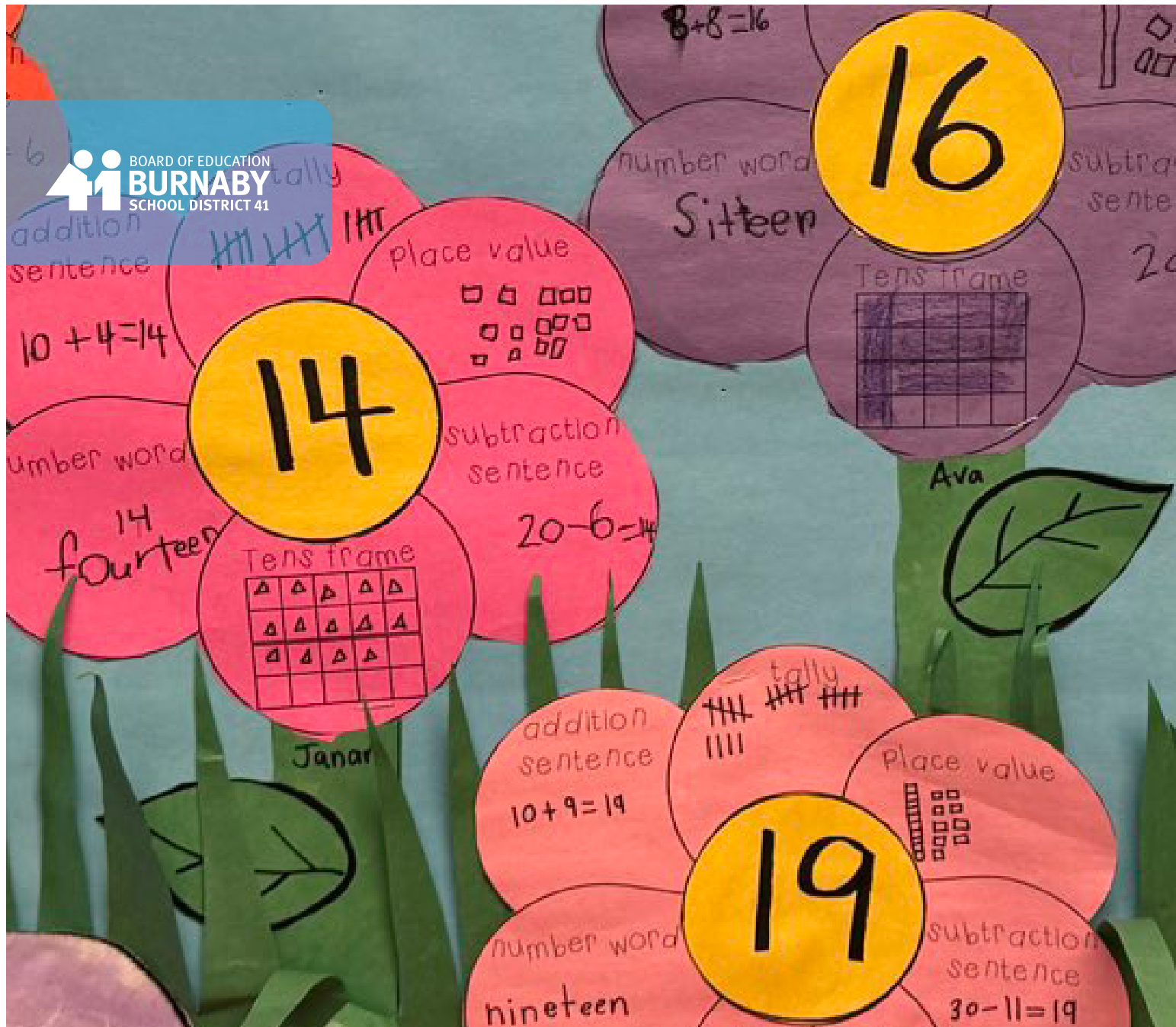
**School District No. 41 (Burnaby)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2027

	<u>TOTAL</u>
	\$
<b>Deferred Revenue, beginning of year</b>	<b>4,836,484</b>
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	47,024,664
Federal Grants	4,836,477
Other	<u>4,984,507</u>
	<b>56,845,648</b>
<b>Less:</b> Allocated to Revenue	<u>57,333,442</u>
<b>Deferred Revenue, end of year</b>	<b><u>4,348,690</u></b>
<b>Revenues</b>	
Provincial Grants - Ministry of Education and Child Care	47,053,045
Federal Grants	4,836,477
Other Revenue	<u>5,443,920</u>
	<b>57,333,442</b>
<b>Expenses</b>	
Salaries	
Teachers	26,722,663
Principals and Vice Principals	829,822
Educational Assistants	4,074,692
Support Staff	2,745,042
Other Professionals	456,382
Substitutes	<u>1,280,254</u>
	<b>36,108,855</b>
Employee Benefits	8,980,204
Services and Supplies	9,627,759
District Entered	<u>2,616,624</u>
	<b>57,333,442</b>
<b>Net Revenue (Expense)</b>	<b><u><u>-</u></u></b>

# School District No. 41 (Burnaby)

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2027

	2027 Annual Budget			2026 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		172,863	172,863	140,115
Gain (Loss) on Disposal of Tangible Capital Assets			-	157,550
Amortization of Deferred Capital Revenue	15,606,136		15,606,136	14,192,154
<b>Total Revenue</b>	<b>15,606,136</b>	<b>172,863</b>	<b>15,778,999</b>	<b>14,489,819</b>
<b>Expenses</b>				
Operations and Maintenance			-	156,501
Amortization of Tangible Capital Assets				
Operations and Maintenance	21,891,070		21,891,070	20,734,220
Debt Services				
Capital Lease Interest		282,073	282,073	273,893
<b>Total Expense</b>	<b>21,891,070</b>	<b>282,073</b>	<b>22,173,143</b>	<b>21,164,614</b>
<b>Net Revenue (Expense)</b>	<b>(6,284,934)</b>	<b>(109,210)</b>	<b>(6,394,144)</b>	<b>(6,674,795)</b>
<b>Net Transfers (to) from other funds</b>				
Local Capital		2,502,000	2,502,000	2,004,000
<b>Total Net Transfers</b>	<b>-</b>	<b>2,502,000</b>	<b>2,502,000</b>	<b>2,004,000</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	541,636	(541,636)	-	
Tangible Capital Assets WIP Purchased from Local Capital	3,560,508	(3,560,508)	-	
Principal Payment				
Capital Lease	1,829,979	(1,829,979)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>5,932,123</b>	<b>(5,932,123)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(352,811)</b>	<b>(3,539,333)</b>	<b>(3,892,144)</b>	<b>(4,670,795)</b>



# Burnaby School District Preliminary Budget Report 2026-27

## Introduction

The Burnaby School District (District) continues to experience increasing financial pressure as the cost of delivering K-12 education rises faster than provincial funding. Historically, enrolment growth has helped offset inflationary pressures. However, following a period of slowed enrolment growth due to changes in federal immigration policies, overall enrolment is now projected to decline slightly in the 2026-2027 school year. This shift reduces enrolment-based revenue, intensifying existing structural budget pressures. Funding rate adjustments have not kept pace with inflationary pressures across core cost drivers, including employee benefits, utilities, technology, facility maintenance, and services and supplies. In addition, targeted funding provides limited flexibility as it cannot be redirected to address core program cost pressures.

As a result, the District, like most school districts across the province, faces increasingly difficult budget decisions. Unfunded inflationary pressures have already required program spending reductions, with further constraints expected. Legislative requirements and Collective Agreement obligations limit available options, and reductions are increasingly affecting classroom and student support services, technology, and professional development. At the same time, fiscal constraints impede the District's ability to address operational risks, including cybersecurity vulnerabilities and deferred facility maintenance.

While enrolment projections are decreasing, the District must continue to invest in staffing to maintain service levels, meet educational and safety standards, and support student learning. Ongoing investments in technology are also necessary to sustain, secure, and modernize the District's technology infrastructure and assets.

A positive outcome of declining local enrolment is increased classroom capacity, creating additional opportunities to enroll International students, which may generate incremental revenue for the District.

In previous years, high enrolment growth resulted in significant demand for portable classrooms. However, recently approved Ministry of Education and Child Care (Ministry) capital projects that added permanent classroom space in capacity-constrained schools, along with the implementation of a 5-block day schedule in some secondary schools, have reduced the need for additional portables.

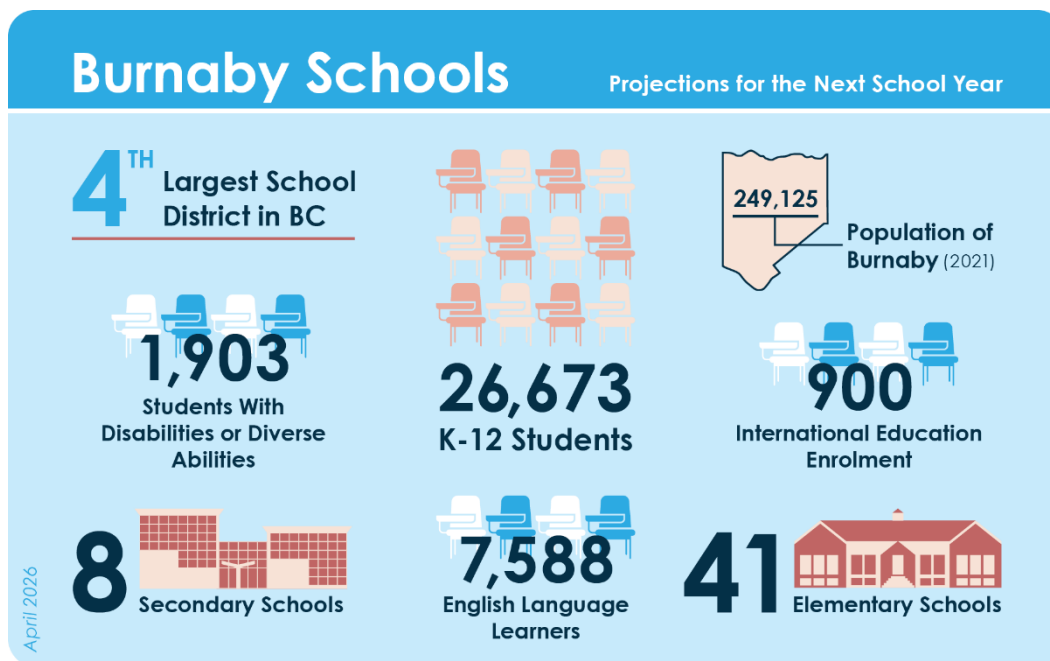
As the District looks forward, it will be guided by the Burnaby Board of Education's vision, mission, and core values as outlined in their [2025-2030 Strategic Plan](#) to continue meeting the evolving needs of learners. Budget decisions are further informed by the District's Enterprise Risk Management Strategy and student achievement and well-being outcomes identified in the Enhancing Student Learning Report.

## Who We Are

Formed in 1906, the Burnaby School District is located on the traditional territories of the hən̓q̓əmin̓əm̓ and Sḵwxwú7mesh sníchim-speaking people.

The District is the fourth largest district in BC, with a student count of approximately 26,670 students (K-12) and approximately 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 and 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.



## 2026-2027 Budget Timeline

The Burnaby School District's (District) annual budget process typically occurs in April and includes consultation with Partner Groups and the public. Prior to the start of this process, an amended budget update to the previous year's annual budget is prepared and approved by the Board of Education (Board) at its regular meeting at the end of February.

The amended budget reflects in-year updates based on actual enrolment and other known changes at that time and also includes consultation with Partner Groups and the public. The annual budget is informed by the approved amended budget from the prior year, and, under the regular timeline, the process concludes with final approval of the annual budget in April.

For the 2026-2027 budget year, a modification was made to the regular timeline. A key driver of the change was the uncertainty associated with the Teacher Salary Arbitration, which remained unresolved at the time of the April public Board meeting when preliminary budget approval would normally occur. The results of the Teacher Salary Arbitration funding process represented a material cost pressure; however, the matter was resolved shortly thereafter, providing greater clarity for final budget planning. Consultation with Partner Groups and the public continued as part of the revised timeline. The annual budget was approved by the Board at the May 26, 2026, regular public meeting.

2026-2027 BUDGET PROCESS CALENDAR			
DATE	TIME	TOPIC	AUDIENCE
Thu, Apr 9, 2026	9:15 AM	<b>2026-2027 Annual Budget Update</b>	<b>Burnaby Leadership Team</b>
	(virtual)	Present 2026-2027 Status Quo budget with budget balancing proposals	
Tue, Apr 14, 2026	5:00 PM	<b>2026-2027 Annual Budget Update</b>	<b>Partner Groups</b>
		Present 2026-2027 Status Quo budget with budget balancing proposals	
Tue, Apr 14, 2026	7:00 PM	<b>2026-2027 Annual Budget Update</b>	<b>Public Budget Meeting</b>
		Present 2026-2027 Status Quo budget with budget balancing proposals	
Wed, Apr 15, 2026	7:00 PM	<b>2026-2027 Annual Budget Update</b>	<b>District Parent Advisory Council</b>
		Present 2026-2027 Status Quo budget with budget balancing proposals	
Thu, Apr 16, 2026	4:30 PM	<b>2026-2027 Annual Budget Update</b>	<b>District Student Advisory Council</b>
		Present 2026-2027 Status Quo budget with budget balancing proposals	
Wed, May 6, 2026	4:30 PM	<b>2026-2027 Annual Budget Input on Priorities</b>	<b>Partner Groups</b>
		Partner Groups to provide feedback on budget proposals	
Tue, May 26, 2026	7:00 PM	<b>2026-2027 Annual Budget</b>	<b>Board Public</b>
		Present 2026-2027 Annual Budget for Board approval	

## 2025-2026 Status Quo Budget

The development of the 2026-2027 Status Quo Budget is guided by three key drivers that guide resource allocation decisions made by the Board.



## Strategic Plan Considerations

The Board's 2025-2030 Strategic Plan sets the direction of the District for the next five years. It identifies the District's focus and articulates the District's vision, mission, values, priorities, and sets out measurable goals and objectives. The District's four strategic priorities are: Empowered Learners, Safe & Caring Community, Connection & Partnership, and Inspired Learning Environments.

The most recent Strategic Plan is posted to the District website at [Strategic Plan 2025-2030](#).

## Enhancing Student Learning Report

The Enhancing Student Learning Report (ESLR) provides a framework for system-wide improvement of student outcomes and supports 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 information is posted to the District website at [ESLR Report](#) and is reported 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 and 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	- 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	- 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	- Recovery from the event requires cooperation across departments. - May generate media attention.																																																															
Minor	2	- 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	- 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.																																																															
<table border="1"> <thead> <tr> <th colspan="6">LIKELIHOOD</th> </tr> </thead> <tbody> <tr> <td>5</td> <td>LOW</td> <td>MED</td> <td>HIGH</td> <td>EXT</td> <td>EXT</td> </tr> <tr> <td>4</td> <td>LOW</td> <td>MED</td> <td>HIGH</td> <td>HIGH</td> <td>EXT</td> </tr> <tr> <td>3</td> <td>LOW</td> <td>MED</td> <td>MED</td> <td>HIGH</td> <td>HIGH</td> </tr> <tr> <td>2</td> <td>LOW</td> <td>LOW</td> <td>MED</td> <td>MED</td> <td>MED</td> </tr> <tr> <td>1</td> <td>LOW</td> <td>LOW</td> <td>LOW</td> <td>LOW</td> <td>LOW</td> </tr> <tr> <td></td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="4">LIKELIHOOD X CONSEQUENCE</th> </tr> </thead> <tbody> <tr> <td>SCORE</td> <td>0 – 5</td> <td>=</td> <td>LOW</td> </tr> <tr> <td>SCORE</td> <td>6 – 10</td> <td>=</td> <td>MEDIUM</td> </tr> <tr> <td>SCORE</td> <td>12 – 16</td> <td>=</td> <td>HIGH</td> </tr> <tr> <td>SCORE</td> <td>20 – 25</td> <td>=</td> <td>EXTREME</td> </tr> </tbody> </table>				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	LIKELIHOOD X CONSEQUENCE				SCORE	0 – 5	=	LOW	SCORE	6 – 10	=	MEDIUM	SCORE	12 – 16	=	HIGH	SCORE	20 – 25	=	EXTREME
LIKELIHOOD																																																																	
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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. Budget projections are inaccurate.
2. Students identified in the Enhancing Students Learning Report not achieving success.
3. Students not having equitable access to literacy interventions, particularly in the primary years.
4. Employee recruitment and retention challenges.
5. Cyber disruption occurs (e.g., cyber-attack, phishing scam, hacking).
6. School infrastructure cannot support enrolment increases.
7. There is a decrease in enrolment from International students.
8. A payroll error occurs.
9. A primary infrastructure fails.
10. Immigration laws change.
11. Maintenance Service Centre cannot accommodate growth.
12. Settlement service programs are not offered to students and their families.
13. Special Programs (Cultural Program, LINC, SWIS) do not receive adequate funding.
14. High rates of replacement costs due to staff absenteeism impacting continuity of service delivery to students and the budget.

## Budget Assumptions

The development of the 2026-2027 Status Quo budget required the District to make several assumptions related to the provincial budget and local factors.

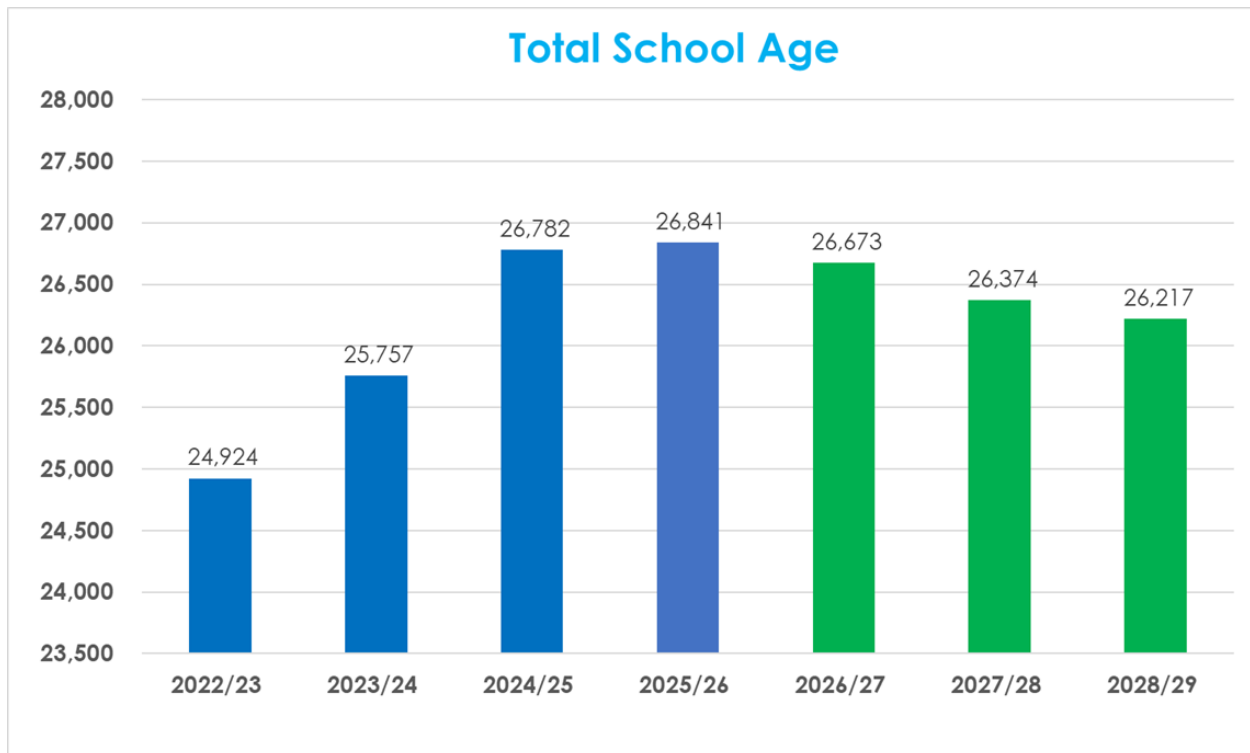
<b>Enrolment</b>
Enrolment is expected to decline in the coming years due to changes in government policies regarding immigration.
International education enrolment is expected to grow moderately due to increased school capacity as a result of a decline in regular enrolment.
Continued growth in Students with Disabilities or Diverse Abilities is expected, leading to a need for additional resources in Learning Support Services.
A decline in ELL student enrolment is expected.
<b>Revenues</b>
Provincial government will fund total provincial enrolment including any growth.
Funding allocation model will not change for 2026/27 school year.
No labour settlement funding has been accounted for, as the collective agreements have not been finalized.
Investment income is expected to remain the same in 2026/27, based on current macroeconomic conditions and the District's cash management practices.
Continuing Education, rental, and other revenue items are assumed to remain the same in 2026/27.
<b>Salaries and Benefits</b>
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 2025/2026.
Additional benefit costs in line with additional FTEs and salary increases have been considered.
<b>Services and Supplies</b>
Based on the current trend of rising service and supply costs due to inflation, a general increase has been considered.

## Enrolment

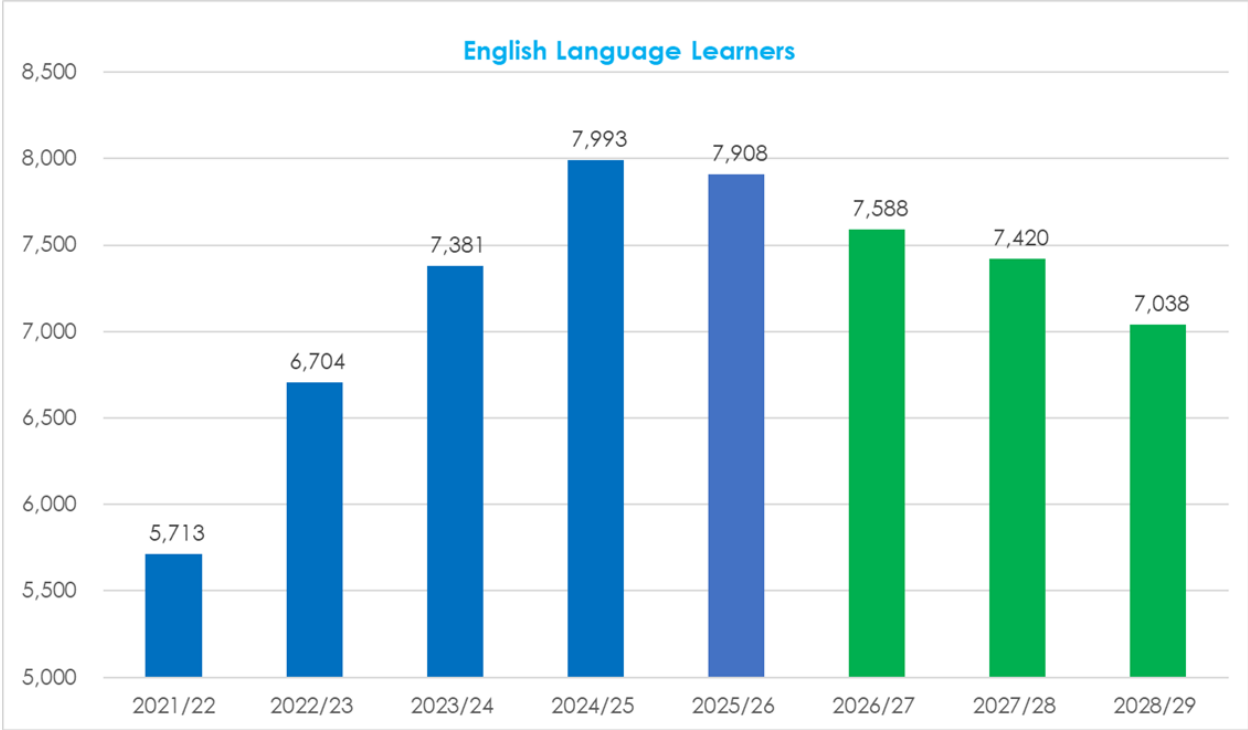
The District is funded primarily through an Operating Grant received from the Ministry. The Operating Grant is based on student enrolment which is compiled through a data collection process in September, February, May, and July. The District receives a fixed amount per full-time equivalent student (FTE). 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% 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.

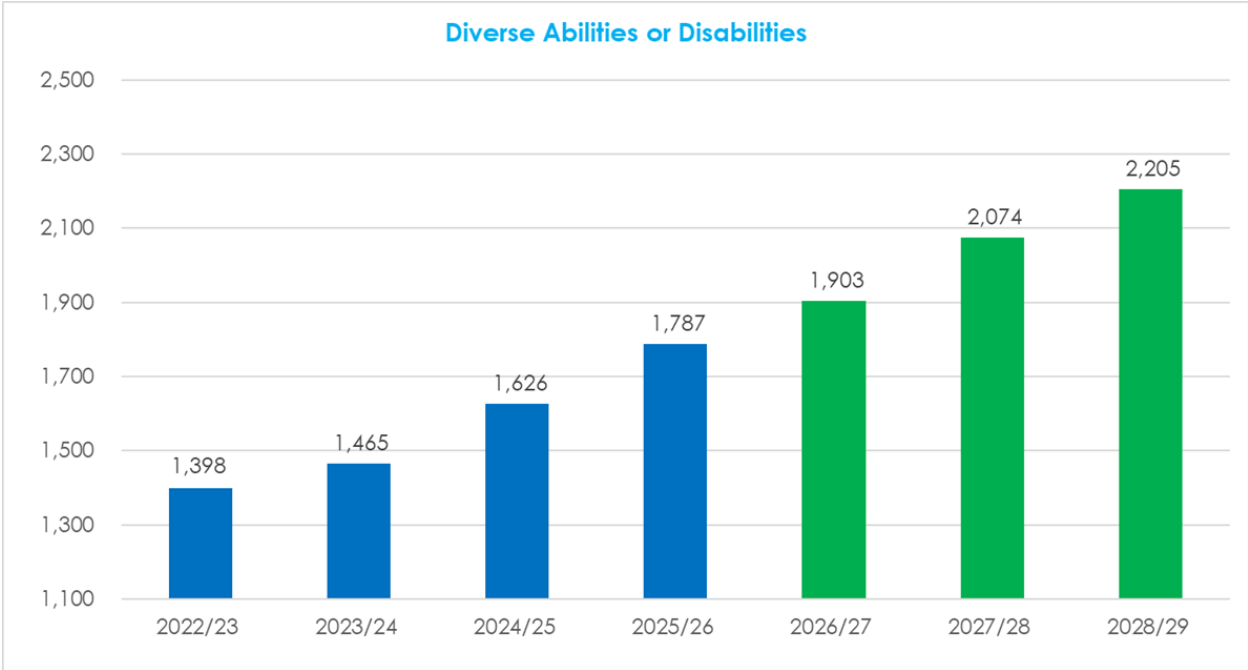
In 2025-2026, regular school-aged enrolment remained relatively stable, with modest growth of 59 FTE students compared to the prior year. Enrolment is projected to decline in the 2026-2027 school year by approximately 0.6%, representing a reduction of 168 FTE students. This represents the first year of enrolment decline in the past seven years and is primarily attributable to recent changes in federal immigration policies.



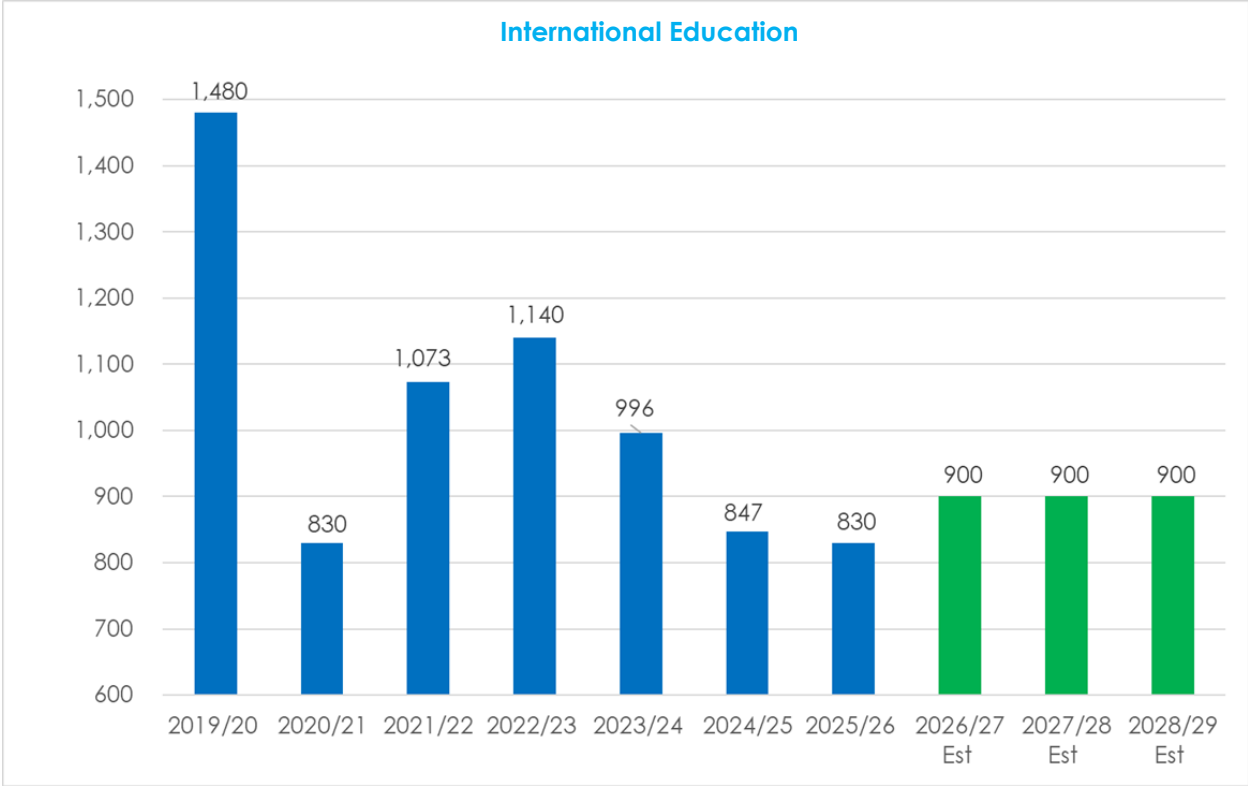
Consistent with overall school-age enrolment trends, growth in the number of English Language Learners has slowed. A decrease of 4% projected for the 2026-2027 school year compared to 2025-2026 levels. This decline is primarily attributed to changes in federal immigration policies, as outlined above.



The number of Students with Disabilities or Diverse Abilities is expected to increase by 6.5% by the 2026-2027 school year compared to 2025-2026 levels.



The District is projecting an 8% increase in International education enrolment for the upcoming school year (an additional 70 students) followed by stable enrolment over the subsequent two years. It is important to note that projected enrolment for 2026-2027 remains 39% below the pre-pandemic level of 1,480 FTE.



## 2026-2027 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.

<b>73%</b> allocated through the Basic Allocation	<b>Basic Allocation</b> Common per student amount for every FTE student enrolled by school type.	
	<b>Standard School</b>	\$9,015 per school age FTE
	<b>Alternate School</b>	\$9,015 per school age FTE
	<b>Continuing Education</b>	\$9,015 per school age FTE
	<b>Online Learning</b>	\$7,280 per school age FTE
<b>19%</b> allocated to recognize unique student enrolment	<b>Unique Student</b> 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.	
	<b>Level 1 Inclusive Education</b>	\$51,300 per student
	<b>Level 2 Inclusive Education</b>	\$24,340 per student
	<b>Level 3 Inclusive Education</b>	\$12,300 per student
	<b>English/French Language Learning</b>	\$1,815 per student
	<b>Indigenous Education</b>	\$1,790 per student
	<b>Adult Education</b>	\$5,755 per FTE
<b>7%</b> allocated to recognize unique district factors	<b>Unique District</b> Additional funding to address uniqueness of district factors.	
	<b>Small Community</b>	For small schools located a distance away from the next nearest school
	<b>Low Enrolment</b>	For districts with low total enrolment
	<b>Rural Factor</b>	Located some distance from Vancouver and the nearest large regional population centre
	<b>Climate Factor</b>	Operate schools in colder/warmer climates; additional heating or cooling requirements
	<b>Sparseness Factor</b>	Operate schools that are spread over a wide geographic area
	<b>Student Location Factor</b>	Based on population density of school communities
	<b>Supplemental Student Location Factor</b>	Level 1 and 2 inclusive education enrolment
	<b>Salary Differential</b>	Funding to districts that have higher average educator salaries
<b>0.4%</b> allocated to buffer the effects of declining enrolment	<b>Funding Protection / Enrolment Decline</b>	
	<b>Funding Protection</b>	Funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September
	<b>Enrolment Decline</b>	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 2026-2027 Status Quo budget compared to the 2025-2026 Amended Budget:

	2025-26 - Amended	2026-27 - Status Quo	Variance
Ministry of Education Operating Grant	\$314,342,637	\$315,229,733	\$887,096
Other MECC Grants	\$2,075,178	\$16,676,526	\$14,601,348
Other Provincial Grants	\$126,500	\$126,500	\$0
International Education	\$14,423,579	\$15,915,579	\$1,492,000
Continuing Education	\$2,451,325	\$2,451,325	\$0
Investment Income	\$997,488	\$997,488	\$0
Rentals & Leases	\$1,499,665	\$1,499,665	\$0
School Generated Funds	\$4,168,375	\$4,168,375	\$0
Other Fees & Revenues	\$1,441,636	\$1,441,636	\$0
<b>Total Grants &amp; Revenues</b>	<b>\$341,526,384</b>	<b>\$358,506,828</b>	<b>\$16,980,444</b>

## Variance Analysis

Overall, the *Ministry of Education Operating Grant* is projected to increase modestly by \$0.9 million due to enrolment changes. This modest increase is primarily attributable to growth in higher-cost funding categories, particularly Level 2 Students with Disabilities or Diverse Abilities, which partially offsets funding losses associated with declining regular and English Language Learner enrolment. As in the previous year, the 2026-2027 allocation rate per student is \$9,015.

As noted earlier in this report, enrolment in International Education is projected to increase moderately. For 2026-2027, an 8% increase in enrolment is expected to result in a \$1.5 million increase in *International Education* tuition revenue compared to 2025-2026.

The increase in *Other MECC Grants* items relates to teacher salary increases. The Provincial Teacher Collective Agreement was ratified in March 2026, and the associated funding and salary and benefits costs have been included in the Status Quo Budget. Since the time of budget preparation, a tentative Collective Agreement has also been reached with CUPE; however, the related costs and corresponding funding will be reflected in the 2026-2027 Amended Budget.

## Expenses

The following tables summarize projected expenses in the 2026-2027 status quo budget compared to the 2025-2026 Amended budget:

	2025-26 - Amended	2026-27 - Status Quo	Variance
<b>Salaries</b>			
Teachers	\$155,315,215	\$164,993,372	(\$9,678,157)
Educational Assistants	\$33,548,951	\$34,639,093	(\$1,090,142)
Support Staff	\$24,214,001	\$24,214,001	\$0
Principals and Vice Principals	\$14,417,669	\$14,953,199	(\$535,530)
Other Professionals	\$6,516,475	\$6,759,515	(\$243,040)
Substitutes	\$12,698,308	\$13,215,958	(\$517,650)
<b>Total Salaries</b>	<b>\$246,710,618</b>	<b>\$258,775,137</b>	<b>(\$12,064,519)</b>
Benefits	\$63,984,560	\$68,000,487	(\$4,015,927)
<b>Total Salaries and Benefits</b>	<b>\$310,695,178</b>	<b>\$326,775,624</b>	<b>(\$16,080,447)</b>
Services & Supplies	\$24,831,339	\$25,405,308	(\$573,969)
School Generated Funds	\$4,168,375	\$4,168,375	\$0
Local Capital	\$2,004,000	\$2,502,000	(\$498,000)
<b>Total</b>	<b>\$341,698,892</b>	<b>\$358,851,308</b>	<b>(\$17,152,416)</b>

## Variance Analysis

In response to projected enrolment decline for the 2026-2027 school year, teaching positions have been adjusted accordingly. At the same time, additional Inclusive Education positions have been allocated to support the anticipated increase in Students with Disabilities or Diverse Abilities. Staffing changes reflected below are funded through a combination of the Operating Fund and the Classroom Enhancement Fund (CEF), which supports class size and composition requirements under provincial collective agreements. The table below summarizes the staffing adjustments required to maintain class size targets and appropriate levels of student support.

Category	Operating Fund	CEF
Enrolling Teachers (BTA)	(7.00)	-
English Language Learners (BTA)	(5.00)	-
Impact of Increasing Number of International Students on Enrolling Teachers (BTA)	4.70	-
Education Assistants (CUPE 379) - Headcount	25.33	-
Non-Enrolling Teachers (BTA) - Inclusive Education - (CEF)	0.00	5.50
District Literacy (BTA) -(CEF)	0.00	0.40
District Numeracy (BTA) -(CEF)	0.00	5.00
Non-Enrolling Teachers (BTA) - Teacher Librarian - (CEF)	0.00	(0.70)
<b>Total Staffing Change</b>	<b>18.03</b>	<b>10.20</b>

Although the total number of teaching positions has decreased due to declining enrolment, overall teacher costs are projected to increase by \$9.7 million. This increase is primarily attributable to the ratification of the Provincial Teacher Collective Agreement and the associated salary and benefit adjustments. Additional cost pressures reflect targeted staffing increases to support growth in International student enrolment and the expansion of Learning Support Teacher positions to address rising needs among Students with Disabilities or Diverse Abilities.

Following a review of the District's Inclusive Education service delivery model, it was determined that increased Learning Support Teacher (LST) capacity would strengthen instructional support for Students with Disabilities or Diverse Abilities. Accordingly, LST staffing is proposed to increase by 5.5 FTE. Combined with an increase of 25.33 FTE Educational Assistants, the District is projected to support more than 1,900 Students with Disabilities or Diverse Abilities in the 2026-2027 school year.

A 3% salary increase has been included for all Exempt staff, including Principals and Vice-Principals, 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 BC Public School Employers' Association (BCPSEA). As a result, Exempt staff salary costs have increased by \$0.77 million, primarily due to this remuneration increase.

Increased contributions to health premium plans, primarily due to higher claim expenditures, have led to a \$4.0 million rise in benefit costs, largely driven by wage increases, as high wages directly result in higher benefit premium costs. Approximately \$1.0 million of the increase is attributable to higher claims experience.

Projections for Services and Supplies have been maintained at the 2025-2026 Amended Budget levels, with an additional \$0.57 million included to account for inflation and other adjustments.

The contribution to the Local Capital Fund in the 2026-2027 budget is projected to remain roughly at the 2025-2026 Amended Budget level, with a slight decrease of \$0.5 million. The increased allocation will primarily support the next phase of the District's technology plan.

### Operating Surplus

The table below shows the revenues, expenses, and total shortfalls in the 2026-2027 status quo budget compared to the 2025-2026 Amended budget:

	2025-26 - Amended	2026-27 - Status Quo	Variance
Revenues	\$ 341,526,384	\$ 358,506,828	\$ 16,980,444
Salaries	\$(246,710,618)	\$(258,775,137)	\$ (12,064,519)
Benefits	\$ (63,984,560)	\$ (68,000,487)	\$ (4,015,927)
Services & Supplies	\$ (28,999,714)	\$ (29,573,684)	\$ (573,969)
Local Capital	\$ (2,004,000)	\$ (2,502,000)	\$ (498,000)
<b>Surplus / (Deficit)</b>	<b>\$ (172,508)</b>	<b>\$ (344,480)</b>	<b>\$ (171,972)</b>

### 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. Revenues are primarily driven by enrolment projections and the Ministry's current funding formula.

International Education enrolment is projected to increase by 8% in the first year, then stabilize over the following two years. This results in a cumulative revenue increase of approximately \$4.5 million over the next three years compared to 2025-2026 levels.

Expenses are projected based on maintaining service levels to support enrolment growth, with inflation applied to utility costs.

No salary increases for Educational Assistants or support staff have been included, as remuneration increases for these groups were not yet known at the time of budget development. As noted earlier, a 3% annual salary increase has been included for Teachers and Exempt staff.

Local capital expenditures are expected to primarily cover contributions required to support the Education Technology Plan, vehicle purchases, furniture and equipment, and financial systems. Compared to the previous Three-Year Projection, the need for portables in future years has been eliminated, mainly due to the forecasted decrease in enrolment, as well as the implementation of 5-block scheduling in certain secondary schools.

	<b>2026/2027 Projected</b>	<b>2027/2028 Projected</b>	<b>2028/2029 Projected</b>
Revenues	\$358,506,828	\$365,992,156	\$374,014,317
Salaries and Benefits	(\$326,775,624)	(\$336,194,764)	(\$345,300,546)
Services & Supplies	(\$29,573,684)	(\$29,718,645)	(\$29,866,505)
Local Capital	(\$2,502,000)	(\$3,002,000)	(\$3,002,000)
<b>Surplus / (Deficit)</b>	<b>(\$344,480)</b>	<b>(\$2,923,252)</b>	<b>(\$4,154,733)</b>
<b>Fund Balance</b>	<b>(\$341,768)</b>	<b>(\$3,265,020)</b>	<b>(\$7,419,753)</b>

## 2025-2026 Q3 Update

### Teacher Salary Grievance

Teacher salaries in British Columbia are negotiated centrally by BCPSEA on behalf of all school districts; a structure intended to promote consistency across the province and manage compensation costs in a coordinated manner. During province-wide bargaining in 2022, BCPSEA and the teachers' federation agreed to shorten the teacher salary grid by removing one step. Following ratification, the parties disagreed on which step was intended to be removed, resulting in a formal dispute.

As the matter could not be resolved, it proceeded to arbitration in February 2025. The arbitrator ruled on August 29, 2025, that a higher step should become the first step of the salary grid, effective July 1, 2022, confirming that beginning teachers were entitled to be paid at that higher level for a two-year period. An appeal of the decision was unsuccessful, and the ruling was upheld in early 2026.

This outcome has created a significant unplanned financial impact for the District. The impact to the District was greater than other school districts due to the unique local language that existed in the Collective Agreement at the time. The decision requires retroactive salary adjustments dating back to 2022, resulting in a potential cost to the District of up to \$9.4 million. These costs were not included in prior budgets, as the District implemented, as directed by BCPSEA, the salary grid based on a different interpretation of the Collective Agreement.

At the end of April 2026, the Ministry agreed to fully fund the retroactive costs arising from the arbitration decision.

## 2025-2026 Q3 Projections

The District's 2025–2026 Annual Budget projected a surplus of \$0.83 million, intended to begin rebuilding financial reserves. The Amended Budget, approved by the Board in February, incorporated a further projected surplus of \$0.14 million, bringing the total projected surplus to \$0.97 million and the unrestricted operating fund balance to \$3.2 million.

With the Ministry's commitment to fully fund the retroactive costs of the salary arbitration, the third quarter forecast reflects no negative impacts from the salary

arbitration. Based on third-quarter projections the District is forecasting an additional surplus of approximately \$1.1 million, increasing the current year structural surplus to \$2.1 million and further supporting the replenishment of reserves, bringing the total unrestricted surplus up to \$4.3 million.

The projected restricted reserve balance of \$4 million will be carried forward into next year's budget, as it is designated for contractual obligations and multi-year projects.

2025/2026 Q3	
<b>Opening Fund Balance</b>	<b>\$7,455,215</b>
Carryover of Prior Year's Unspent Funds	(\$5,190,538)
Increase in Surplus/ (Deficit)	\$6,100,498
	<b>\$8,365,175</b>
Comprised of:	
Unrestricted Surplus	\$4,338,219
Restricted Surplus	\$4,026,956
<b>Fund Balance, End of Year</b>	<b>\$8,365,175</b>

## 2026-2027 Budget Revisions

The budget revisions below were developed with the District's vision, mission, and core values as defined in the 2025-2030 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 set up to receive input from individuals who were unable to attend consultation meetings or who wanted to submit their input in writing.

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 impact of the salary arbitration, it is not feasible to achieve a 1% operating reserve in the first year of the budget.

A structural deficit remains due to declining enrolment within a status quo funding framework, requiring the District to balance the budget through operational alignment and program adjustments. While the financial impact of the pending salary arbitration remains uncertain, no budget revisions have been made at this time to offset this cost, as a decision has not yet been finalized.

The table below lists the budget revisions made to the 2026-2027 budget as well as those proposed for the following years.

Ref	Item	Description	FTE	2026/2027	2027/2028	2028/2029
1	Counselling	This budget adjustment represents the reduction of 2.76 FTE Counselling positions. The adjustment would bring the District to the required ratio in the teacher's collective agreement. The recently ratified collective agreement includes improvements to the counselling ratio which will lead to fully funded staffing additions starting in 2027-28.	2.76	\$325,464	\$325,464	\$325,464
2	Print Shop	The District operates a print shop which is staffed with 1.0 FTE Duplicating Services Clerk. This budget adjustment proposes elimination of centralized print services for the District. Schools and department would have to use devices in their own buildings for the majority of projects currently handled by this position. Certain specialty jobs would need to be performed externally. Other clerical duties would be consolidated into an expanded full-time (1.0 FTE) Central Records Clerk role which is currently 0.6 FTE.	0.60	\$39,225	\$39,225	\$39,225
<b>Total Proposed Budget Adjustments</b>			<b>3.36</b>	<b>\$364,689</b>	<b>\$364,689</b>	<b>\$364,689</b>

### 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.

	2026/2027	2027/2028	2028/2029
Opening Balance	\$4,338,219	\$4,358,428	\$1,799,865
Structural Surplus / (Deficit)	(\$344,480)	(\$2,923,252)	(\$4,154,733)
Total Adjustments	\$364,689	\$364,689	\$364,689
Revised Structural Surplus / (Deficit)	\$20,209	(\$2,558,563)	(\$3,790,044)
Ending Balance	\$4,358,428	\$1,799,865	(\$1,990,179)
Reserve % of Operating	1.22%	0.49%	-0.53%

### 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. For the 2026-2027 fiscal year, where Ministry funding estimates have not yet been provided, prior-year funding levels have been used in the table below.

## 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	\$1,091,173	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)	\$27,704,100	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	\$6,311,020	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)	\$936,981	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	\$2,274,340	A secondary program which provides assessment, consultation services and classroom instruction to youth referred to the Maples Adolescent Center.
CIC – LINC, SWIS	\$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	\$2,978,192	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
<b>Total</b>	<b>\$57,857,164</b>	

## Major Capital Projects

The District expects to have six active major capital projects at various stages of progress during the 2026-2027 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 Funding Approval	Construction Completion	Target Occupancy
Stride Elementary	Replacement	April 2021	June 2026	September 2026
Kitchener Elementary	Expansion	February 2024	August 2026	September 2026
Brentwood Park Elementary	Seismic Upgrade/Expansion	February 2024	July 2027	September 2027
Cameron Elementary	Seismic Replacement/Expansion	October 2024	August 2028	September 2028
Nelson Elementary	Expansion	December 2024	August 2026	September 2026
Alpha Secondary	Expansion	December 2024	May 2027	September 2027
Brentwood Town Centre East Elementary	New School	Planning	TBD	TBD
Maywood Community Elementary	Seismic Replacement/Expansion	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	2026-27 Planned Spending
AFG (Capital only)	\$ 5,933,259
SEP	\$ 1,350,000
CNCP	\$ 750,000
FIP	\$ -
PEP	\$ 400,000

# 2026-2027 Operating Budget Presentation

Board Public Session  
May 26, 2026

# Budget Cycle

**February 2026**

District Enrolment Projection

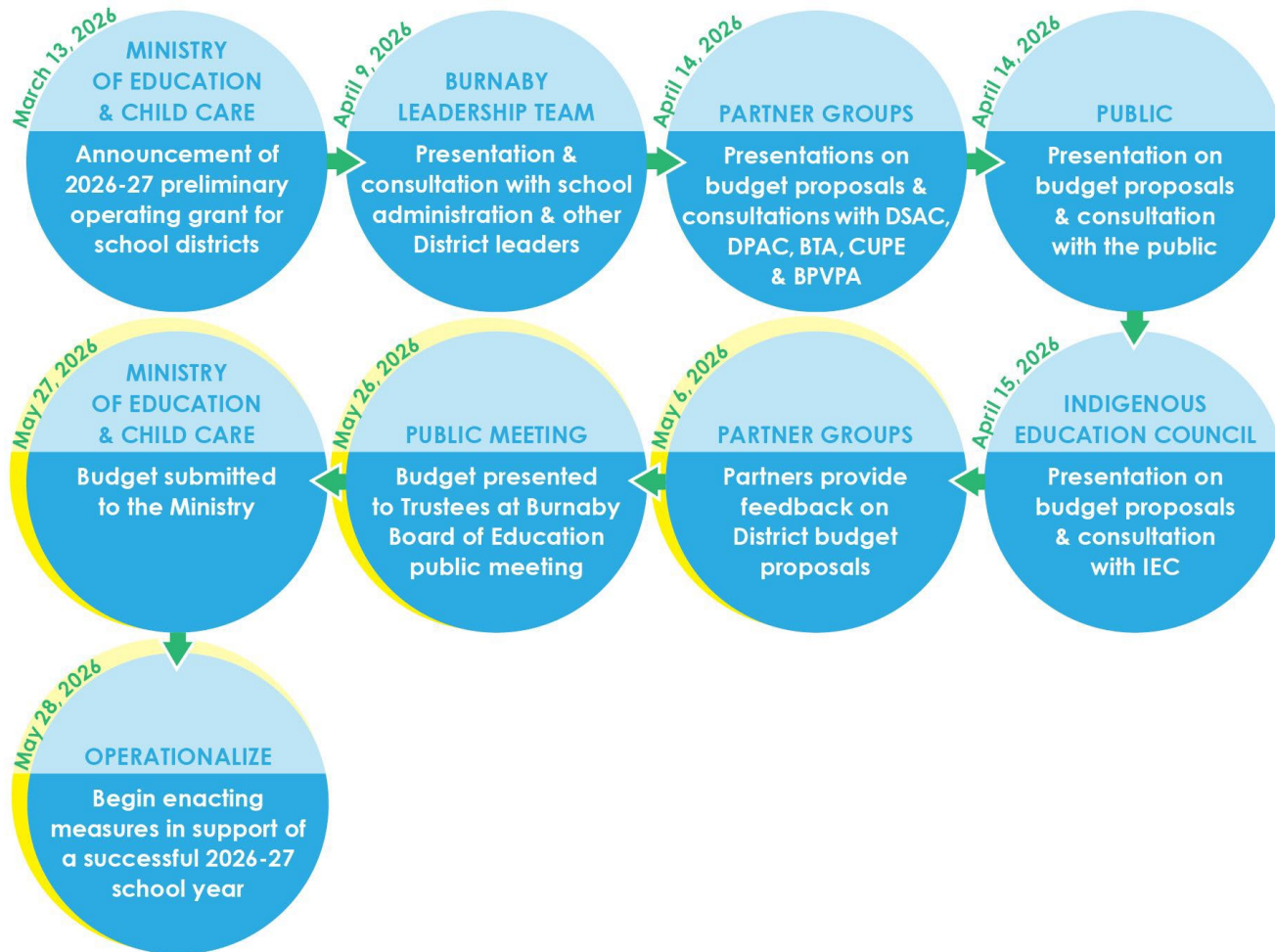
**March 2026**

Ministry Funding Announcement

**Spring 2026**

Board process, approval and submission by June 30

# Revised Budget Timeline for Board Approval



# Budget Context

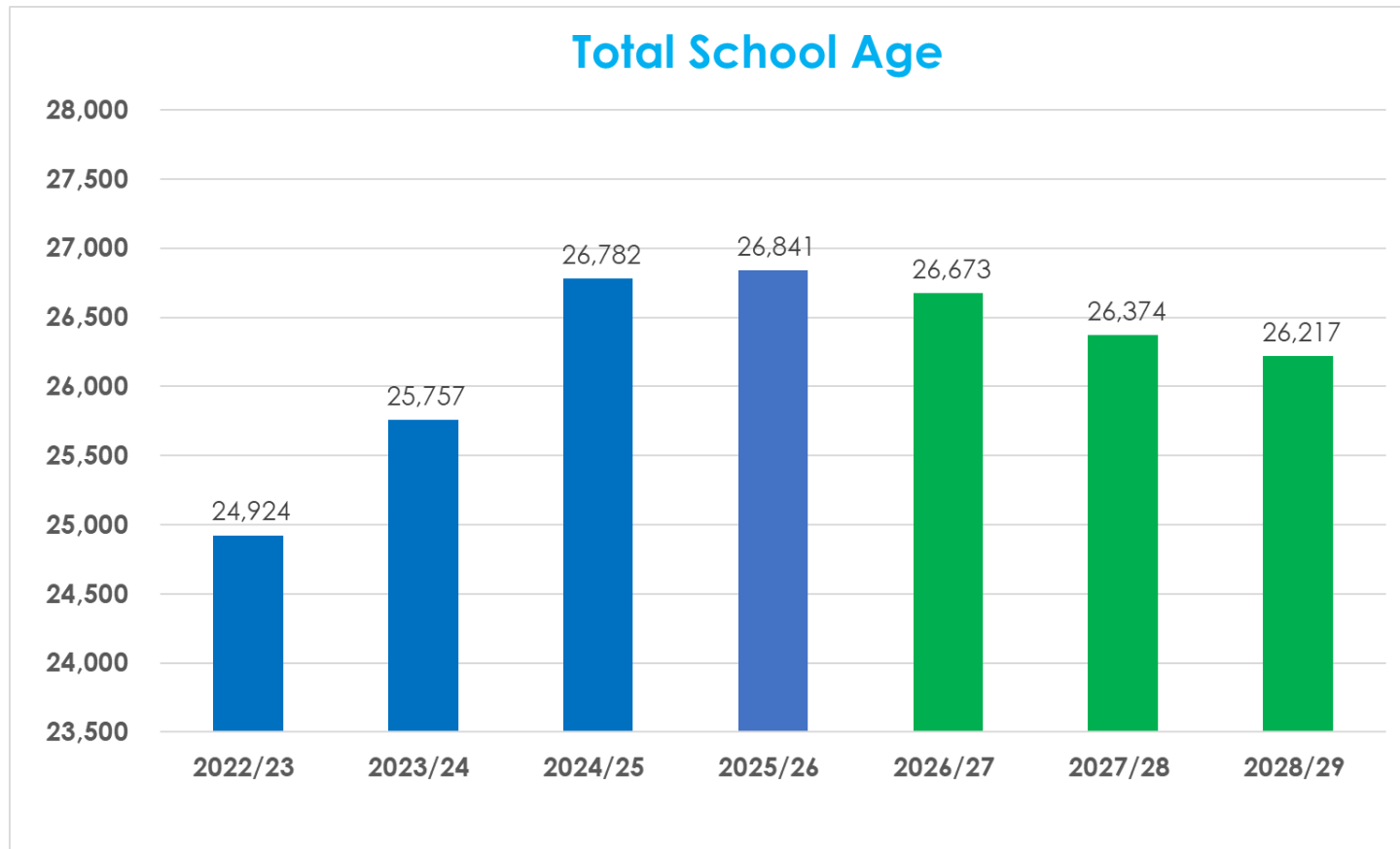
- Status Quo Provincial Funding formula
- Declining enrolment leading to lower revenues
- Current teacher collective agreement ratified and to be funded
- Structural deficit remains for 2026-27

# Budget Context

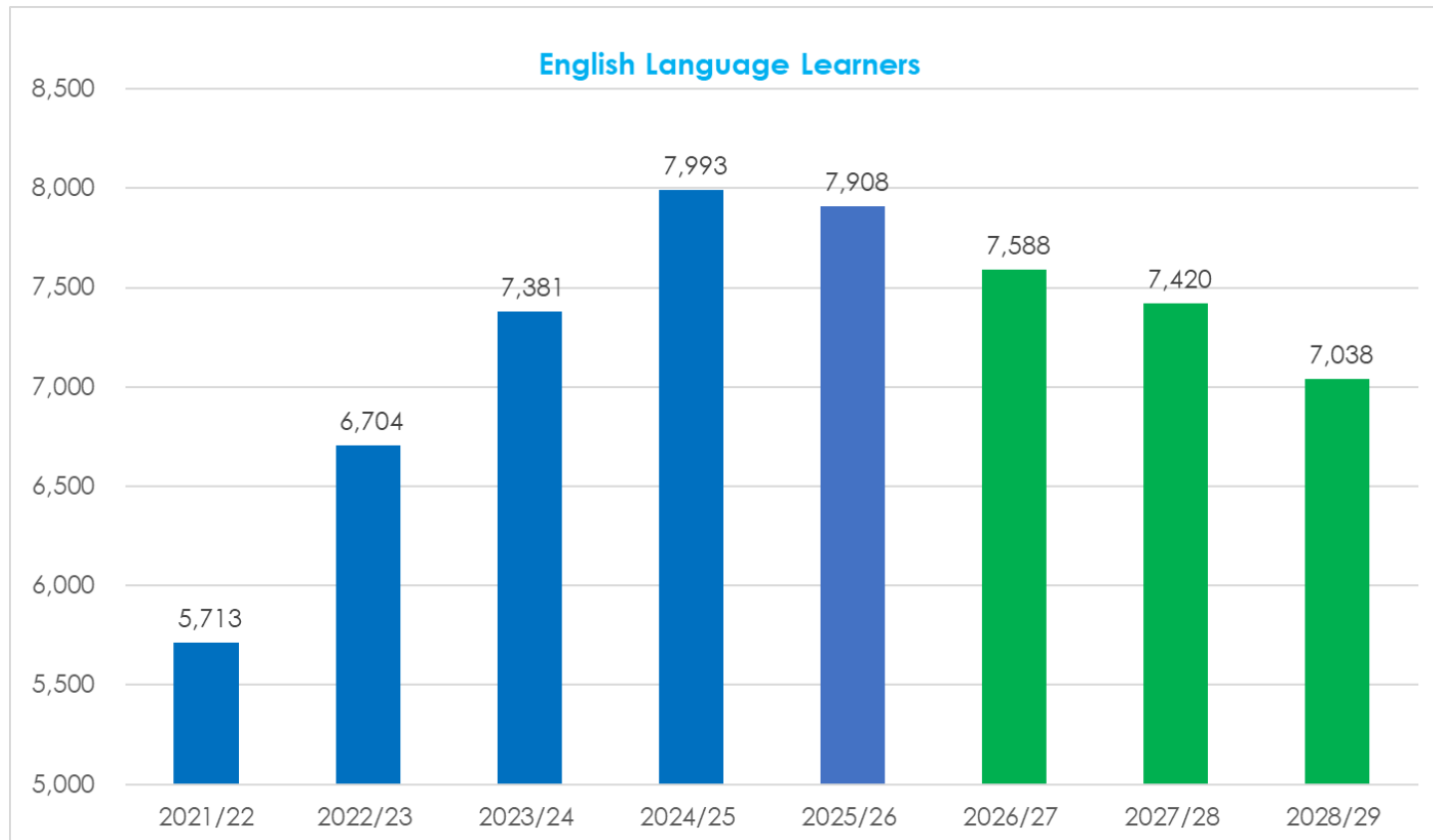
- 2025-26 Amended Budget showed a small structural surplus and reserve was trending positively
- 2025-26 Q3 Forecast is trending positively
- Teacher Salary Arbitration is fully funded



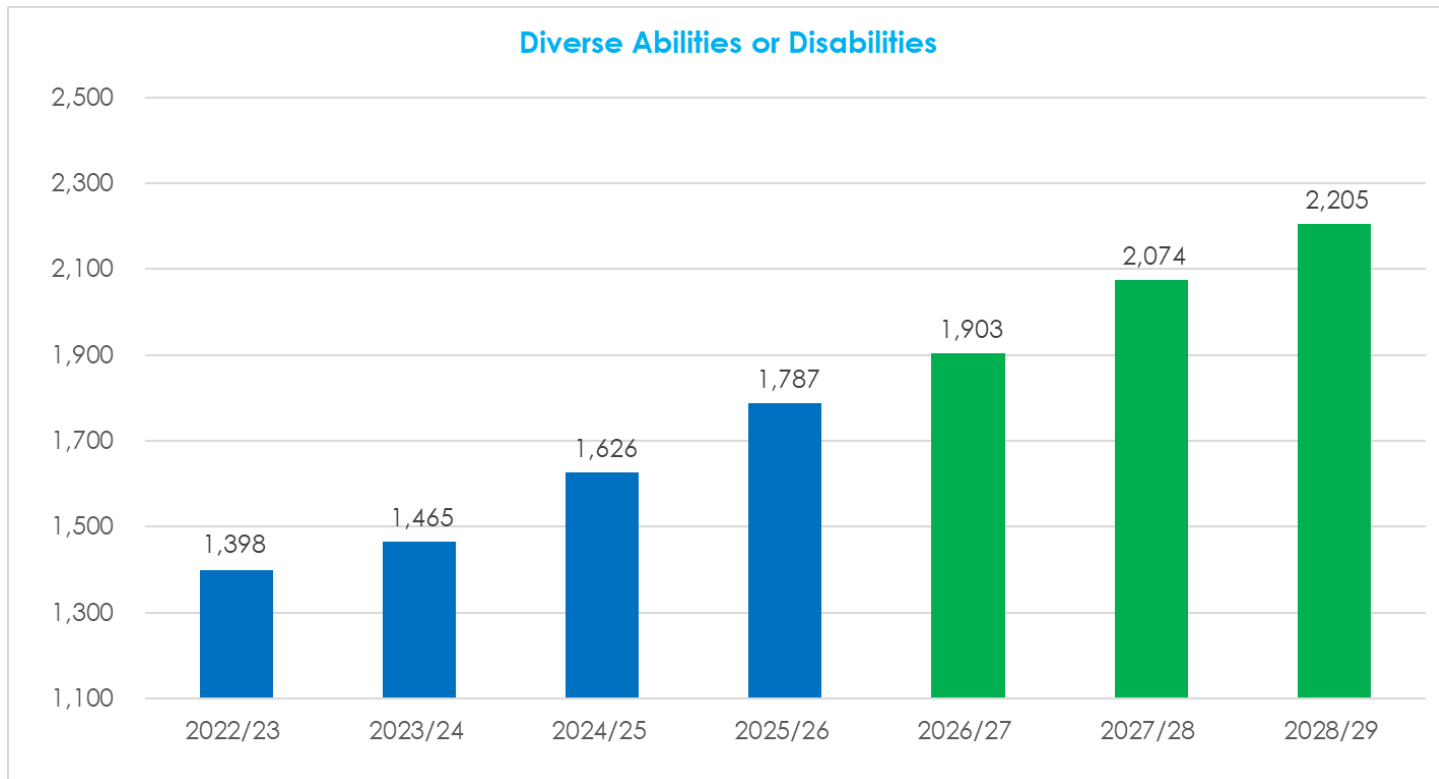
# Regular Enrolment



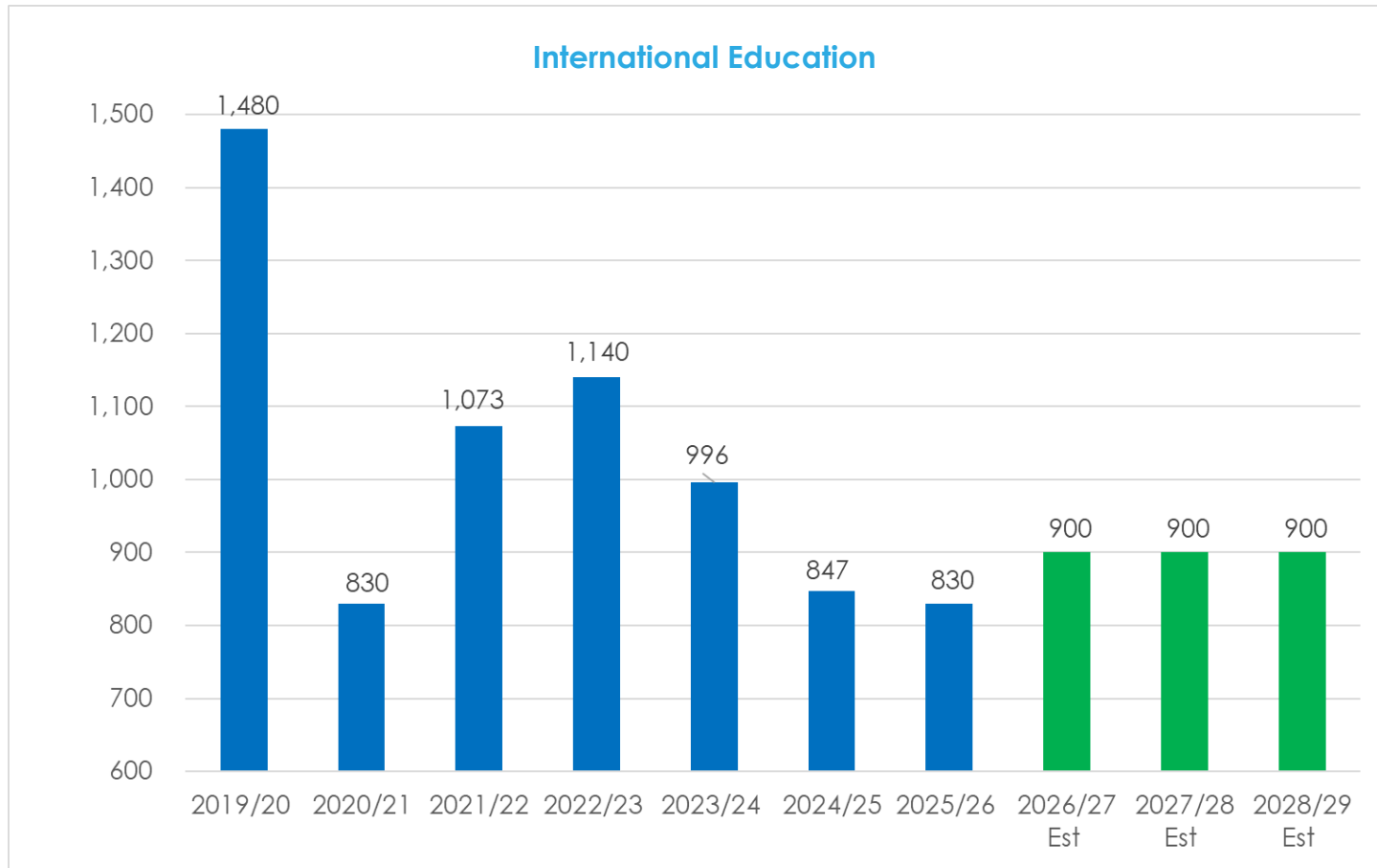
# English Language Learners



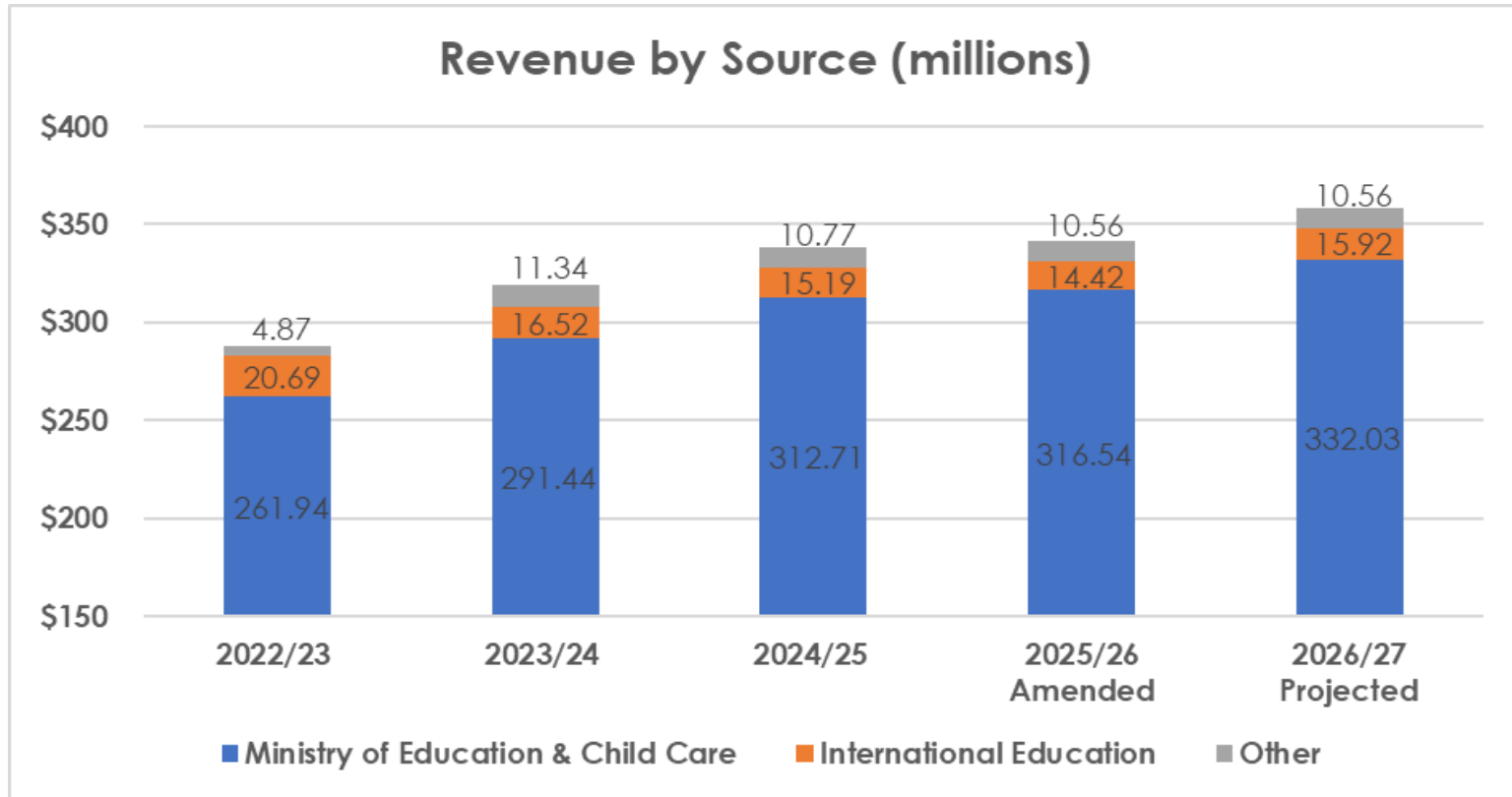
# Diverse Abilities or Disabilities



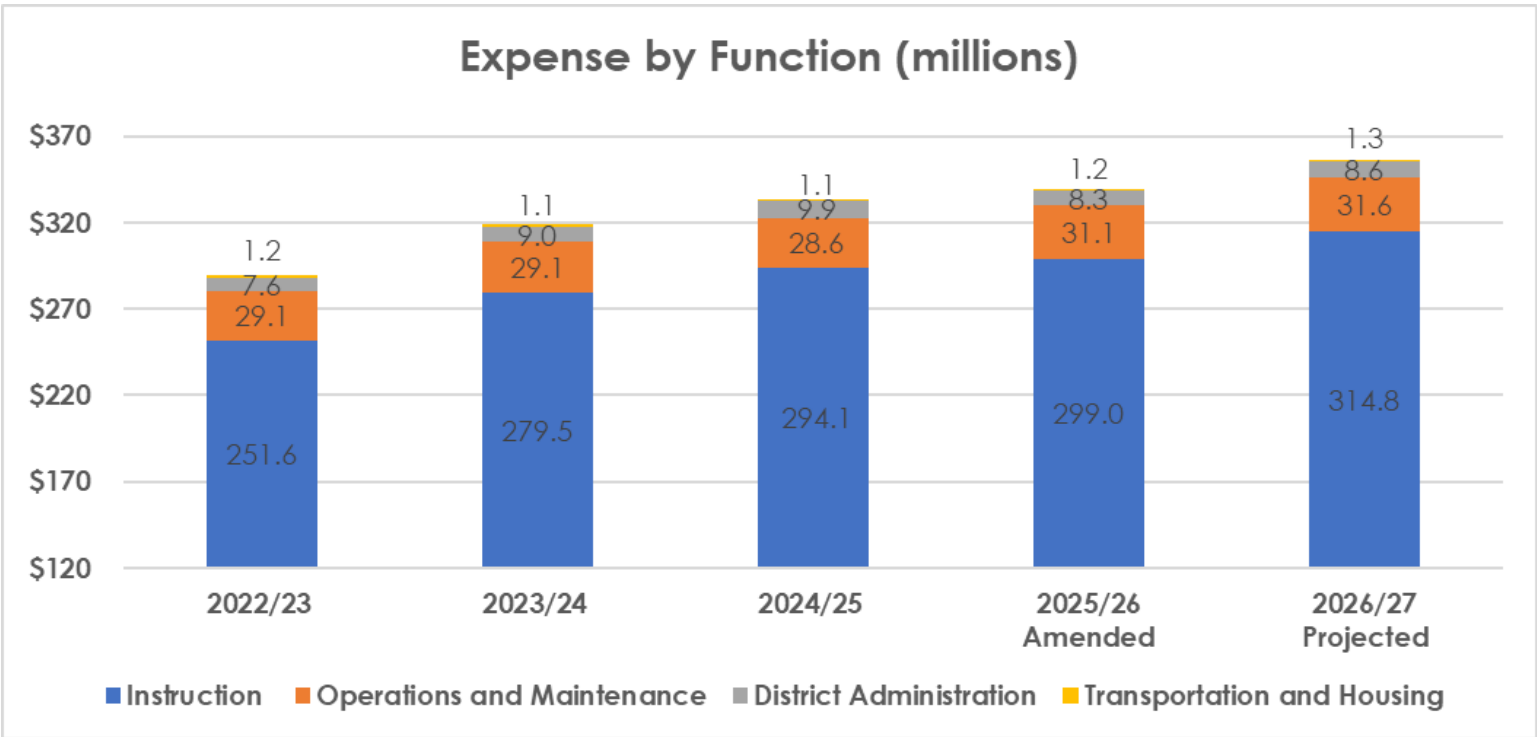
# International Education



# Revenue by Source



# Expense by Function



# Status Quo Staffing Changes

FTE Change Category	Funding Source	
	Operating Fund	CEF
Enrolling Teachers (BTA)	(7.00)	-
English Language Learners (BTA)	(5.00)	-
Impact of Increasing Number of International Students on Enrolling Teachers (BTA)	4.70	-
Education Assistants (CUPE 379) - Headcount	25.33	-
Non-Enrolling Teachers (BTA) - Inclusive Education - (CEF)	-	5.50
District Literacy (BTA) -(CEF)	-	0.40
District Numeracy (BTA) -(CEF)	-	5.00
Non-Enrolling Teachers (BTA) - Teacher Librarian - (CEF)	-	(0.70)
<b>Total Staffing Change</b>	<b>18.03</b>	<b>10.20</b>

# Proposed Budget Adjustments

Ref	Item	Description	FTE	2026/2027	2027/2028	2028/2029
1	Counselling	This budget adjustment represents the reduction of 2.76 FTE Counselling positions. The adjustment would bring the District to the required ratio in the teacher's collective agreement. The recently ratified collective agreement includes improvements to the counselling ratio which will lead to fully funded staffing additions starting in 2027-28.	2.76	\$325,464	\$325,464	\$325,464
2	Print Shop	The District operates a print shop which is staffed with 1.0 FTE Duplicating Services Clerk. This budget adjustment proposes elimination of centralized print services for the District. Schools and department would have to use devices in their own buildings for the majority of projects currently handled by this position. Certain specialty jobs would need to be performed externally. Other clerical duties would be consolidated into an expanded full time (1.0 FTE) Central Records Clerk role which is currently 0.6 FTE.	0.60	\$39,225	\$39,225	\$39,225
<b>Total Proposed Budget Adjustments</b>			<b>3.36</b>	<b>\$364,689</b>	<b>\$364,689</b>	<b>\$364,689</b>

# Three-Year Status Quo Budget

	<b>2026/2027 Projected</b>	<b>2027/2028 Projected</b>	<b>2028/2029 Projected</b>
Revenues	\$358,506,828	\$365,992,156	\$374,014,317
Salaries and Benefits	(\$326,775,624)	(\$336,194,764)	(\$345,300,546)
Services & Supplies	(\$29,573,684)	(\$29,718,645)	(\$29,866,505)
Local Capital	(\$2,502,000)	(\$3,002,000)	(\$3,002,000)
<b>Surplus / (Deficit)</b>	<b>(\$344,480)</b>	<b>(\$2,923,252)</b>	<b>(\$4,154,733)</b>
<b>Fund Balance</b>	<b>\$3,993,739</b>	<b>\$1,070,487</b>	<b>(\$3,084,246)</b>

# Three-Year Budget

	2026/2027	2027/2028	2028/2029
Opening Balance	\$4,338,219	\$4,358,428	\$1,799,865
Structural Surplus / (Deficit)	(\$344,480)	(\$2,923,252)	(\$4,154,733)
Total Adjustments	\$364,689	\$364,689	\$364,689
Revised Structural Surplus / (Deficit)	\$20,209	(\$2,558,563)	(\$3,790,044)
Ending Balance	\$4,358,428	\$1,799,865	(\$1,990,179)
Reserve % of Operating	1.22%	0.49%	-0.53%

# Special Purpose Fund

Program	Amount
Annual Facility Grant	\$ 931,106
Learning Improvement Fund	\$ 1,091,530
Strong Start	\$ 408,000
Ready, Set, Learn	\$ 161,492
Official Languages in Education French Programs	\$ 352,241
Community LINK	\$ 3,333,637
Classroom Enhancement Fund (CEF)	\$ 28,107,697
BC Provincial School for the Deaf	\$ 6,311,020
Provincial Outreach Program for Deaf and Hard of Hearing (POPDHH)	\$ 936,891
Fraser Park / Maples	\$ 2,274,340
CIC – LINC, SWIS	\$ 4,836,477
Feeding Futures School Food Programs	\$ 2,978,192
School Generated Funds	\$ 4,168,375
Others	\$ 1,442,444
<b>Total</b>	<b>\$ 57,333,442</b>

# Local Capital

	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>
Furniture & Equipment	\$50,000	\$50,000	\$50,000
Financial Systems	\$42,000	\$42,000	\$42,000
Vehicle Replacements	\$250,000	\$250,000	\$250,000
Technology	\$2,160,000	\$2,660,000	\$2,660,000
<b>Total</b>	<b>\$2,502,000</b>	<b>\$3,002,000</b>	<b>\$3,002,000</b>

Thank You

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# Board Report

Date: May 26, 2026  
To: Board of Education – Public Meeting  
From: Ishver Khunguray, Secretary-Treasurer  
Subject: 2026-2027 Annual Facility Grant Expenditure Plan

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## **Background:**

The Burnaby Board of Education's 2025 – 2030 Strategic Plan identifies **Inspired Learning Environments** as a key priority. Strategic goal of *Fostering Healthy Learning Communities* contains the following objectives:

- Prioritize environmental sustainability in infrastructure and space design, modelling and inspiring students to protect the planet for future generations.

The Burnaby Board of Education (Board) is required to submit an Annual 5-Year Capital Plan to the Ministry of Education and Child Care (Ministry), supported by a Long-Range Facility Plan. Submissions of Major, Building Envelope, and Minor Capital projects requires formal Board resolution authorizing the Ministry submission. A Board motion is not required for the development and implementation of the Annual Facility Grant (AFG) Expenditure Plan.

The Ministry provides the AFG to districts annually for the purpose of:

- upgrading or replacing existing facility components throughout the expected economic life of an existing capital asset;
- enhancing the service potential of an existing capital asset or a component of an existing capital asset by correcting deficiencies in design or construction, and unsafe conditions;
- significantly lowering the associated operating costs of an existing capital asset; or
- extending the life of an existing capital asset or a component of an existing capital asset beyond its original life expectancy.

To determine project priorities, the District reviews existing deferred maintenance of school buildings, considers requests from school administrators, and evaluates District educational needs that support classroom instruction.

The 2026-2027 Annual Facility Grant Expenditure Plan Submission Summary, totaling \$6,790,096, is provided for information.

## **Recommendation:**

THAT the Board of Education receive the 2026-2027 Annual Facility Grant Expenditure Plan, as submitted.

# Submission Summary

<b>Submission Summary:</b>	AFG 2026/2027   2026-05-15   MAIN - K12
<b>Submission Type:</b>	Expenditure Plan
<b>School District:</b>	Burnaby (SD41)
<b>Open Date:</b>	2026-04-07
<b>Close Date:</b>	2026-05-15
<b>Submission Status:</b>	Draft

Submission Category	Sum Total Project Cost
AFG	\$6,790,096
<b>Total</b>	<b>\$6,790,096</b>

AFG							
Project Number	Existing Facility?	Facility/Site	Project Type	VFA Requirement #	SD Project ID	Project Description	Total Project Cost
173154	No	All Sites	Interior Construction (AFG)			Sustainability Initiatives: HVAC / Electrical	\$100,000
173113	Yes	Armstrong Elementary	Electrical (AFG)			Keyscan Integration, security system, hallway lighting, emergency lockdown, etc.	\$20,000
173132	Yes	Aubrey Elementary	HVAC (AFG)			Duct & coil cleaning of ventilation systems	\$20,000
173153	Yes	Aubrey Elementary	Interior Construction (AFG)			Refinishing Gym Floor	\$9,600
173163	Yes	Aubrey Elementary	Plumbing (AFG)			Supply & Install Water Filtration System	\$11,200
173166	Yes	Brentwood Park Elementary	Roofing (AFG)	REQ-372801, REQ-1093733		Re-Roof area 3, Improve drainage at playground	\$500,000
173112	Yes	Buckingham Elementary	Electrical (AFG)			Keyscan Integration, security system, hallway lighting, emergency lockdown, etc.	\$20,000
173152	Yes	Buckingham Elementary	Interior Construction (AFG)			Refinishing Gym Floor	\$9,600
173162	Yes	Buckingham Elementary	Plumbing (AFG)			Supply & Install Water Filtration System	\$11,200
173131	Yes	Burnaby Central Secondary	HVAC (AFG)			Duct & coil cleaning of ventilation systems	\$20,000

## Submission Summary

173147	Yes	Burnaby Central Secondary	Interior Construction (AFG)			Split classroom to create two teaching spaces	\$50,000
173122	Yes	Burnaby Mountain Secondary	HVAC (AFG)			R22 (chlorodifluoromethane) coolant removal and replacement	\$50,000
173123	Yes	Burnaby Mountain Secondary	HVAC (AFG)			R22 (chlorodifluoromethane) coolant removal and replacement	\$65,000
173124	Yes	Burnaby Mountain Secondary	HVAC (AFG)			R22 (chlorodifluoromethane) coolant removal and replacement	\$68,000
173125	Yes	Burnaby Mountain Secondary	HVAC (AFG)			HVAC - Coefficient of Performance (COP) report, action items and implementation.	\$60,000
173140	Yes	Burnaby Mountain Secondary	Interior Construction (AFG)			Replace flooring with Sheet Goods	\$55,250
173121	Yes	Burnaby North Secondary	HVAC (AFG)			HVAC - Coefficient of Performance (COP) report, action items and implementation.	\$70,000
173114	Yes	Burnaby South Secondary	Exterior Wall Systems (AFG)			Exterior Painting	\$20,000
173138	Yes	Burnaby South Secondary	Interior Construction (AFG)	REQ-377760		Replace with Sheet Goods	\$58,300
173151	Yes	Byrne Creek Community Secondary	Interior Construction (AFG)	REQ-391277		Refinishing Gym Floor	\$25,600
173155	Yes	Byrne Creek Community Secondary	Interior Construction (AFG)			Add Office Area in alcove of east general hallway	\$26,000
174648	Yes	Byrne Creek Community Secondary	HVAC (AFG)			HV upgrade: All RTU's and related components, DDC system including field devices.	\$1,250,000
173148	Yes	Capitol Hill Elementary	Interior Construction (AFG)			Replace flooring with Sheet Goods	\$14,600
173149	Yes	Capitol Hill Elementary	Interior Construction (AFG)			Refinishing Gym Floor	\$9,600
173169	Yes	Cariboo Hill Secondary	Site Upgrades			Paving replacement between school and shops roadway	\$25,000
173146	Yes	Chaffey-Burke Elementary	Interior Construction (AFG)	REQ-1095138		Replace flooring with Sheet Goods	\$1,600
173111	Yes	Clinton Elementary	Electrical (AFG)	REQ-379784		Keyscan Integration, security system, hallway lighting, emergency lockdown, etc.	\$20,000
173130	Yes	Confederation Park Elementary	HVAC (AFG)	REQ-357300, REQ-357298		Boilers, Unit Ventilators, direct digital control upgrade	\$440,000

## Submission Summary

173161	Yes	Confederation Park Elementary	Plumbing (AFG)			Supply & Install Water Filtration System	\$11,200
173092	No	District	Accessibility Upgrades			Elevator / Lift Services	\$300,000
173109	No	District	Electrical (AFG)			Fire Alarm Upgrade	\$300,000
173110	No	District	Electrical (AFG)			Security Camera Annual Servicing	\$55,000
173129	No	District	HVAC (AFG)			Boiler Annuals; inspections and maintenance of boiler plants	\$500,000
173173	Yes	Douglas Road Elementary	Site Upgrades	REQ-362514		Paving upgrade	\$50,000
173150	Yes	Ecole Seaforth Elementary	Interior Construction (AFG)			Refinishing Gym Floor	\$9,600
173128	Yes	Edmonds Community Elementary	HVAC (AFG)			HVAC - Coefficient of Performance (COP) report, action items and implementation.	\$48,000
173145	Yes	Gilmore Community Elementary	Interior Construction (AFG)	REQ-362418		Replace flooring with Sheet Goods	\$22,100
173108	Yes	Gilpin Elementary	Electrical (AFG)	REQ-377118		Keyscan Integration, security system, hallway lighting, emergency lockdown, etc.	\$20,000
173160	Yes	Gilpin Elementary	Plumbing (AFG)			Supply & Install Water Filtration System	\$11,200
173143	Yes	Kitchener Elementary	Interior Construction (AFG)	REQ-363599		Refinishing Gym Floor	\$9,600
173144	Yes	Kitchener Elementary	Interior Construction (AFG)			Deconstructing Small Gym classrooms to general use	\$38,500
173107	Yes	Lakeview Elementary	Electrical (AFG)	REQ-379804		Fire Panel Upgrade	\$10,000
173168	Yes	Lakeview Elementary	Site Upgrades			Repair Concrete Stairs outside of gym. Parking lot of lower play area.	\$50,000
173106	Yes	Lochdale Community Elementary	Electrical (AFG)			Keyscan Integration, security system, hallway lighting, emergency lockdown, etc.	\$20,000
173172	Yes	Lochdale Community Elementary	Site Upgrades			New Playground installation to support PEP	\$50,000
173105	Yes	Lyndhurst Elementary	Electrical (AFG)			Keyscan Integration, security system, hallway lighting, emergency lockdown, etc.	\$20,000
173159	Yes	Lyndhurst Elementary	Plumbing (AFG)			Supply & Install Water Filtration System	\$11,200
173116	Yes	Marlborough Elementary	Exterior Wall Systems (AFG)			Exterior Painting / Window Repairs / Cladding repairs	\$160,264
173127	Yes	Marlborough Elementary	HVAC (AFG)			R22 (chlorodifluoromethane) coolant removal and replacement	\$50,000

## Submission Summary

173164	Yes	Marlborough Elementary West Campus	Roofing (AFG)	REQ-358744, REQ-1096302		Re-Roof area 5	\$501,600
173165	Yes	Marlborough Elementary West Campus	Roofing (AFG)	REQ-358689, REQ-1096302		Re-Roof area 4	\$331,600
173171	Yes	Marlborough Elementary West Campus	Site Upgrades			New Playground installation to support PEP	\$50,000
173104	Yes	Montecito Elementary	Electrical (AFG)	REQ-367245		Keyscan Integration, security system, hallway lighting, emergency lockdown, etc.	\$20,000
173142	Yes	Morley Elementary	Interior Construction (AFG)	REQ-380590		Refinish Gym Flooring	\$9,600
173126	Yes	Moscrop Secondary	HVAC (AFG)			Duct & coil cleaning of ventilation systems	\$26,000
173141	Yes	Moscrop Secondary	Interior Construction (AFG)	REQ-1096334		Replace with Sheet Goods	\$68,600
173103	No	MSC	Electrical (AFG)			Keyscan Integration, security system, hallway lighting, emergency lockdown, etc.	\$20,000
173102	Yes	Nelson Elementary	Electrical (AFG)	REQ-376437		Fire Panel Upgrade	\$10,000
173139	Yes	Nelson Elementary	Interior Construction (AFG)	REQ-358838		Replace flooring with Sheet Goods	\$12,700
173120	Yes	Parkcrest Elementary	HVAC (AFG)			Duct & coil cleaning of ventilation systems	\$20,000
173100	Yes	Rosser Elementary	Electrical (AFG)	REQ-359314		Fire Panel Upgrade	\$25,000
173101	Yes	Rosser Elementary	Electrical (AFG)			Keyscan Integration, security system, hallway lighting, emergency lockdown, etc.	\$20,000
173115	Yes	Rosser Elementary	Exterior Wall Systems (AFG)			Exterior Painting / Window Repair / exit stairs repair	\$115,800
173156	Yes	Second Street Community Elementary	Interior Construction (AFG)			Convert Space change room of gym into calm room	\$20,000
173099	Yes	South Slope Elementary	Electrical (AFG)			Keyscan Integration, security system, hallway lighting, emergency lockdown, etc.	\$20,000
173157	Yes	South Slope Elementary	Plumbing (AFG)			Supply & Install Water Filtration System	\$11,200
173158	Yes	South Slope Elementary	Plumbing (AFG)			Domestic Hot Water Repipe	\$16,000
173098	Yes	Sperling Elementary	Electrical (AFG)			Keyscan Integration or alarm system, hallway lighting, emergency lockdown	\$20,000
173137	Yes	Sperling Elementary	Interior Construction (AFG)	REQ-368254		Replace Gym Floor	\$9,600

## Submission Summary

173097	Yes	Stoney Creek Community Elementary	Electrical (AFG)			Keyscan Integration, security system, hallway lighting, emergency lockdown, etc.	\$20,000
173136	Yes	Stoney Creek Community Elementary	Interior Construction (AFG)	REQ-379767		Replace flooring with Sheet Goods	\$10,000
173117	No	Stride Ave Childcare Portables (3)	Exterior Wall Systems (AFG)			Childcare Portables: New cladding, windows, new roofs, etc.	\$298,232
173096	Yes	Stride Avenue Community Elementary	Electrical (AFG)			Solar Panels, supply & installation	\$49,000
173095	Yes	Suncrest Elementary	Electrical (AFG)			Keyscan Integration, security system, hallway lighting, emergency lockdown, etc.	\$20,000
173135	Yes	Suncrest Elementary	Interior Construction (AFG)	REQ-379688		Replace flooring with Sheet Goods	\$3,650
173119	Yes	Taylor Park Elementary	HVAC (AFG)			R22 (chlorodifluoromethane) coolant removal and replacement	\$50,000
173174	No	TBA - 20 Sites	Site Upgrades			New Softfall on playgrounds	\$50,000
173134	Yes	Twelfth Avenue Elementary	Interior Construction (AFG)	REQ-380954		Replace flooring with Sheet Goods	\$19,300
173167	Yes	University Highlands Elementary	Site Upgrades			Repair Retaining Wall at north end of field and stairs at south end of field	\$40,000
173093	Yes	Westridge Elementary	Electrical (AFG)	REQ-371907		Fire Panel Upgrade	\$25,000
173094	Yes	Westridge Elementary	Electrical (AFG)	REQ-371908		Keyscan Integration, security system, hallway lighting, emergency lockdown, etc.	\$20,000
173118	Yes	Windsor Elementary	HVAC (AFG)	REQ-378050		Boiler, Unit Ventilator & Direct Digital Controls upgrade	\$70,000
173133	Yes	Windsor Elementary	Interior Construction (AFG)	REQ-380840		Replace flooring with Sheet Goods	\$10,000
						Submission Category Total:	<b>\$6,790,096</b>

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# Board Report

Date: May 26, 2026  
To: Board of Education – Public Meeting  
From: Ishver Khunguray, Secretary-Treasurer  
Subject: Trustee Elections Bylaw 2026

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## **Background:**

The Burnaby Board of Education (Board) is required to have an Elections Bylaw in place. This bylaw establishes the rules, procedures, and administrative framework necessary to ensure that elections are conducted in a fair, transparent, and consistent manner.

## **Information:**

This report seeks approval of a new Trustee Elections Bylaw to align with current provincial legislation and the BCSTA model template, developed in collaboration with the Elections Technical Advisory Committee. This Committee consisted of the Ministry of Education and Child Care, Ministry of Housing and Municipal Affairs, Elections BC, the Local Government Management Association, BCSTA, and legal counsel.

The attached bylaw has been updated to reflect changes in elections legislation and advice provided by the School Trustees Elections Technical Advisory Committee.

Trustee elections will continue to be administered by the City of Burnaby on behalf of the Board.

## **Considerations:**

The District must adopt the Elections Bylaw at least four weeks before the nomination period begins on September 1, 2026. To meet this requirement and ensure adequate preparation for the upcoming election cycle, the Board must approve the bylaw no later than the June public meeting.

## **Recommendation:**

THAT the Board of Education consider the following motions:

- Motion 1      THAT the Trustee Elections Bylaw 2026 receive three readings at this Board meeting held May 26, 2026.
- Motion 2      THAT the Trustee Elections Bylaw 2026 be read a first time.
- Motion 3      THAT the Trustee Elections Bylaw 2026 be approved a first time and read a second time.

Motion 4        THAT the Trustee Elections Bylaw 2026 be approved a second time and read a third time.

Motion 5        THAT the Trustee Elections Bylaw 2026 be approved a third time.

Motion 6        THAT the Trustee Elections Bylaw 2026 having been read a first, second and third time, be finally passed and adopted the 26<sup>th</sup> day of May 2026; 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.

**BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 41 – BURNABY**

**Trustee Elections Bylaw 2026**

A bylaw to establish procedures for the conduct of trustee elections.

The Board of Education of School District No. 41 – Burnaby wishes to establish procedures for the conduct of trustee elections.

Accordingly, the Board of Education of School District No. 41 – Burnaby, in an open meeting, enacts this Trustee Elections Bylaw 2026.

**1. Scope of Bylaw**

1. This bylaw applies to general Trustee elections and by-elections, except as otherwise provided.

**2. Trustee Electoral Area**

1. Trustees of School District No. 41 – Burnaby are elected at large.
2. School District No. 41 – Burnaby comprises one (1) trustee electoral area consisting entirely of the City of Burnaby.

**3. Definitions**

1. Terms used in this bylaw have the meanings assigned in the School Act, Local Government Act, Local Elections Campaign Financing Act, and Elections Act, as applicable.
2. In this bylaw:

“Board” means the Board of Education of School District No. 41 – Burnaby.

“By-election” means a trustee election other than one conducted as part of a general school election, to fill a vacancy on the Board in any of the circumstances described in section 36 of the School Act.

“Chief Election Officer” means the person appointed by the City of Burnaby to perform the duties of chief election officer under applicable legislation.

“Minister” means the Minister of Education and Child Care.

**4. Voters List**

1. The most current available Provincial list of voters prepared under the Election Act is the register of resident electors for trustee elections conducted for School District No. 41 – Burnaby.

**5. Application of City of Burnaby Election Bylaws**

1. Pursuant to section 37(1) and sections 38(4) and (5) of the School Act, trustee elections for School District No. 41 – Burnaby are conducted by the City of Burnaby.
2. For the purpose of harmonizing trustee elections with general local elections, the election bylaws of the City of Burnaby apply, except as restricted by law.
3. City bylaws do not apply to the minimum number of nominators, order of names on ballot, tie vote resolution, nomination deposits, or any legally excluded matters.

**6. Conduct of Voting Opportunities**

- 1. Voting opportunities are conducted in accordance with City of Burnaby bylaws. The Chief Election Officer may establish places, dates, and hours.

**7. Order of Names on the Ballot**

- 1. The order of names of candidates on the ballot will be determined alphabetically by surname.

**8. Resolution of Tie Vote After Judicial Recount**

- 1. In the event of a tie vote after a judicial recount, the tie vote will be resolved by lot.

**9. Nomination Deposit**

- 1. No nomination deposit is required.

**10. Number of Nominators**

- 1. The minimum number of qualified nominators for a trustee candidate is two (2).

**11. Access to Nomination Documents and Campaign Financing Disclosure**

- 1. Public access is provided in accordance with applicable legislation. Electronic access is authorized excluding residential address details.

**12. Title**

- 1. This bylaw may be cited as “School District No. 41 – Burnaby Trustee Elections Bylaw 2026.”

**13. Repeal**

- 1. Any previous trustee elections bylaw is repealed.

Read a first time the 26<sup>th</sup> day of May 2026.

Read a second time the 26<sup>th</sup> day of May 2026.

Read a third time, passed and adopted the 26<sup>th</sup> day of May 2026.

\_\_\_\_\_  
Board Chair

\_\_\_\_\_  
Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of the School District No. 41 – Burnaby Trustee Elections Bylaw 2026, adopted by the Board the 26<sup>th</sup> day of May 2026.

\_\_\_\_\_  
Secretary-Treasurer