

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

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

In December of each year, the Ministry of Education recalculates the grants provided to school districts for their annual budget based upon the actual September 30 enrolments and other funding formula data. As Trustees are aware, the preliminary ministry funding and the district's preliminary annual budget prepared in April 2022 were predicated on enrolment and other funding estimates which now need to be adjusted to reflect actual funding and expenditure experience. The attached ~~to propose~~ Amended Annual Budget Bylaw in the amount of ~~\$8,491,633~~ ~~227u~~ ~~February 2023~~ that the Chair of the Board and the Secretary/Treasurer be authorized to sign the bylaw; and that the bylaw be sealed with the seal of the Board.

Amended Annual Budget

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

June 30, 2023

# School District No. 41 (Burnaby)

June 30, 2023

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

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 41 (BURNABY)  
(called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2022/2023 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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

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

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

	<b>2023 Amended Annual Budget</b>	2023 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	<b>25,319.875</b>	24,400.438
Adult	<b>91.500</b>	75.188
Other	<b>921.625</b>	877.375
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>26,333.000</b>	25,353.001
 <b>Revenues</b>	 <b>\$</b>	 <b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	<b>295,751,701</b>	271,179,642
Other	<b>275,353</b>	178,868
Federal Grants	<b>3,727,350</b>	5,323,079
Tuition	<b>22,848,156</b>	21,325,405
Other Revenue	<b>7,779,439</b>	5,395,187



# School District No. 41 (Burnaby)

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

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

# School District No. 41 (Burnaby)

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

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



# School District No. 41 (Burnaby)

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

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

# School District No. 41 (Burnaby)

Schedule 2A

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

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

# School District No. 41 (Burnaby)

Schedule 2B

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

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

# School District No. 41 (Burnaby)

Amended Annual Budget - Operating Expense by Function, Program and Object

	<b>Teachers Salaries \$</b>	<b>Principals and Vice Principals Salaries \$</b>	<b>Educational Assistants Salaries \$</b>	<b>Support Staff Salaries \$</b>	<b>Other Professionals Salaries \$</b>	<b>Substitutes Salaries \$</b>	<b>Total Salaries \$</b>
<b>1 Instruction</b>							
1.02 Regular Instruction	102,459,951	330,025	856,765	1,921,257	227,642	6,392,786	<b>112,188,426</b>
1.03 Career Programs	857,616	-		137,815		52,310	<b>1,047,741</b>
1.07 Library Services	2,987,094	16,156	226,440	119,347		160,210	

# School District No. 41 (Burnaby)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

## 1 Instruction

1.02 Regular Instruction

1.03 Career Programs

1.07 Library Services

1.08 Counselling

1.10 Special Education

1.30 English Language Learning

1.31 Indigenous Education

1.41 School Administration

1.60 Summer School

1.61 Continuing Education

1.62 Inl,hn-10(b1TJF8( aut Educaf(e)13(r )15( Edo)14

# School District No. 41 (Burnaby)

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

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

# School District No. 41 (Burnaby)

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

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





# School District No. 41 (Burnaby)

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

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

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

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Settlement Services	Community Services	Out of School Time	TOTAL
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	567,307	140,926	121,194	<b>9,216,203</b>
<b>Add:</b> Restricted Grants				
Provincial Grants - Ministry of Education and Child Care				32,981,839
Provincial Grants - Other				52,368
Federal Grants				3,727,350
Other			36,000	6,343,508
Investment Income				28,578
	-	-	36,000	<b>43,133,643</b>
<b>Less:</b> Allocated to Revenue	7,000	-	70,145	<b>45,123,249</b>
<b>Deferred Revenue, end of year</b>	<b>560,307</b>	<b>140,926</b>	<b>87,049</b>	<b>7,226,597</b>
<b>Revenues</b>				
Provincial Grants - Ministry of Education and Child Care				33,936,337
Provincial Grants - Other				148,853
Federal Grants				
Other Revenue				
Investment Income				
<b>Expenses</b>				
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff				
Other Professionals				
Substitutes				
Employee Benefits				
Services and Supplies				
<b>Net Revenue (Expense) before Interfund Transfers</b>				
<b>Interfund Transfers</b>				
Tangible Capital Assets Purchased				
<b>Net Revenue (Expense)</b>				

# School District No. 41 (Burnaby)

Schedule 4

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

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