

Amended Annual Budget

School District No. 41 (Burnaby)

June 30, 2023

School District No. 41 (Burnaby)

June 30, 2023

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

AMENDED ANNUAL BUDGET BYLAW

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

1. The Board has complied with the provisions of the Administrative Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by t
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 : year was prepared in accordance with the
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of t 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,

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

OBI997 (20)-4.0.yr (y)4

(Corporate Seal)

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

School District No. 41 (Burnaby)

Statement 2

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

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

School District No. 41 (Burnaby)

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

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

Approved by the Board

Original Signed

February 28, 2023

Signature of the Chairperson of the Board of Education

Date Signed

Original Signed

February 28, 2023

Signature of the Superintendent

Date Signed

Original Signed

February 28, 2023

Signature of the Secretary Treasurer

Date Signed

School District No. 41 (Burnaby)

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

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

School District No. 41 (Burnaby)

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

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

School District No. 41 (Burnaby)

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

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

School District No. 41 (Burnaby)

Schedule 2A

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

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

School District No. 41 (Burnaby)

Schedule 2B

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

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

School District No. 41 (Burnaby)

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

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

School District No. 41 (Burnaby)

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

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	33,936,337	28,713,522
Other	148,853	52,368
Federal Grants	3,727,350	5,323,079
Other Revenue	7,283,709	4,683,642
Investment Income	27,000	5,000
Total Revenue	45,123,249	38,777,611
Expenses		
Instruction	42,473,729	36,199,82,47

School District No. 41 (Burnaby)

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

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

School District No. 41 (Burnaby)

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

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

School District No. 41 (Burnaby)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

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

	Invested in Tangible Capital Assets \$	Local Capital \$	Fund Balance \$	2023 Annual Budget \$
Revenues				
Rentals and Leases		110,480	110,480	107,292
Investment Income		450,000	450,000	375,000
Gain (Lo				