

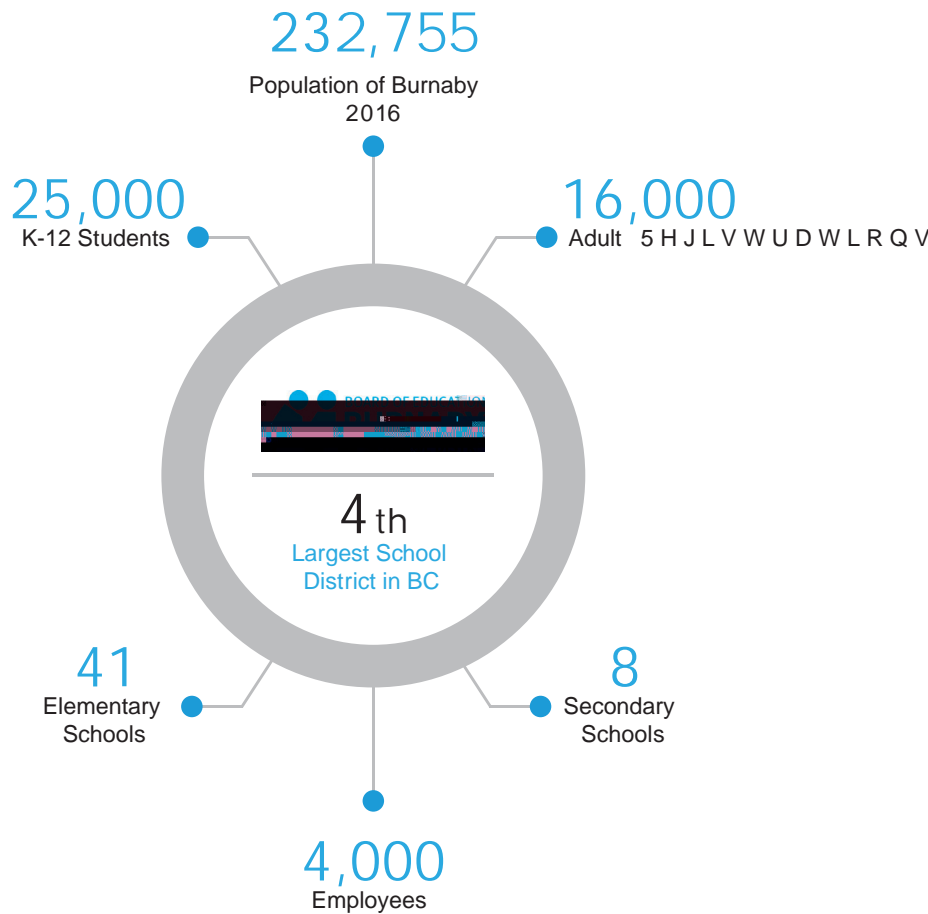
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In the Spring of 2022, as the Burnaby School District looks to the budget process, the effects of the pandemic are continuing to impact the overall financial health of the district. As the District looks toward the path to recovery from COVID, it will be guided by its vision, mission and core values as defined in its strategic plan while adapting to meet the needs of learners in post-COVID times.

## Y@[ÁY^ÁCEI^

Formed in 1906, the District is on the traditional territory of the Coast Salish Nations of Musquam, Tseil-Waututhá Squamish. Our District is now the fourth largest in BC, with 25,000 students (K-12) and 4000 dedicated employees. We operate 41 elementary schools and 8 secondary schools, including a range of district programs and Provincial Resource Programs. We also provide lifelong learning opportunities with more than 16,000 course registrations through our established Burnaby Community & Continuing Education program.

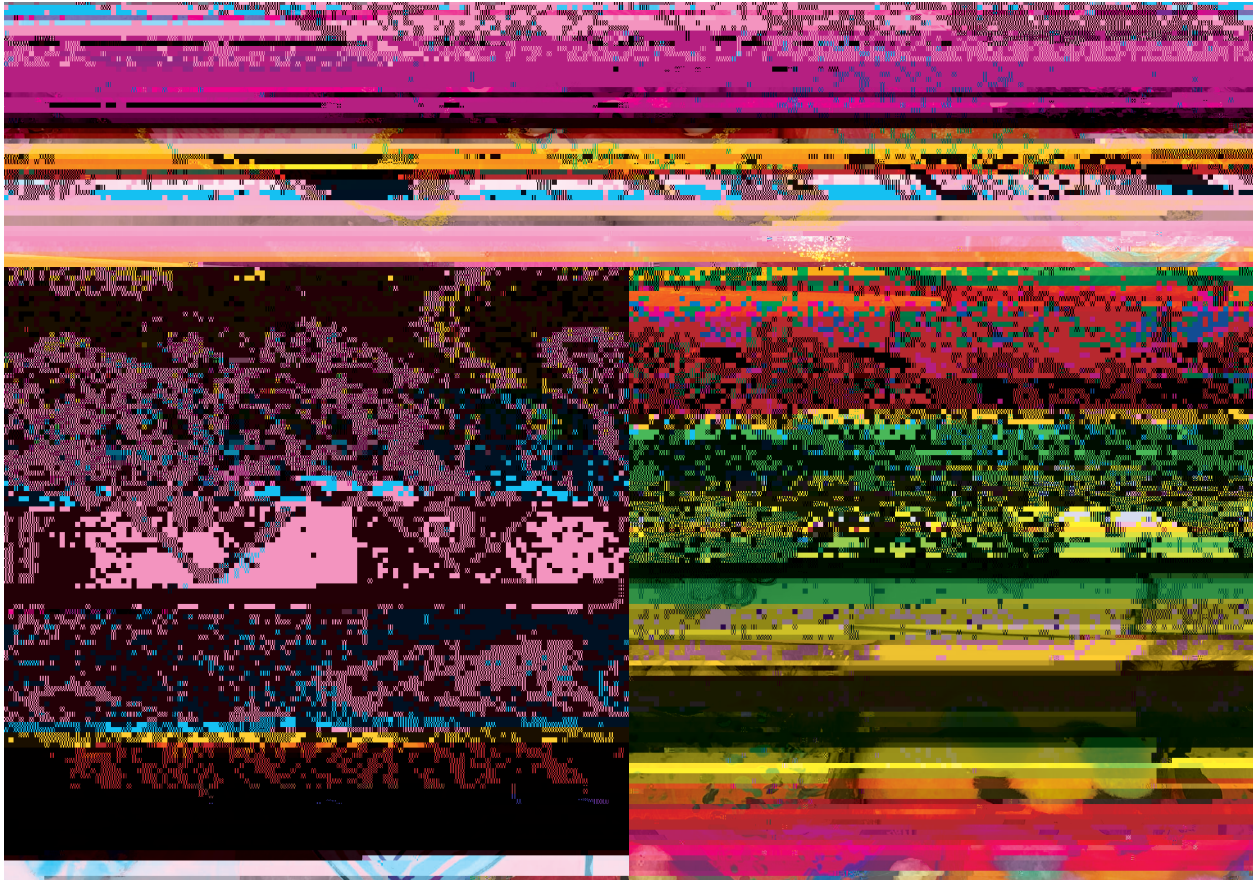
The District's work is governed by seven elected Trustees, whose four-year term began in 2018.



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7KH 'LVWULFW V WLPHOLQH IRU WKH EXGJHW WDNHV SODFH LQ  
FRQVXOWDWLRQ ZLWK VFKRRO DQG GLVWULFW VWDII SDUWQHUV  
FRQVLGHUDWLRQ RI WKH IHGEDFN UHFHLYHG WKH SURFHVV FR

2XU 9LVLRQ 0LVVLRQ DQG 9DOXH V



2XU 9LVLRQ



2XU 0LVVLRQ

\$ SUHPLHU OHDUQLQJ FRPRXQW and empower a  
ZKHUH ZH HQJ DJH DQG LQYDWH community of  
WR LQVSLUH JOREDO FLWLRQ opportunities  
of today and tomorrow.

Equity, Access, Inclusion

Our schools are for everyone. We

## 2022/23 Status Quo Budget

The development of the 2022/23 Status Quo Budget required the District to make several assumptions related to the provincial budget, local factors and factors that continue to be affected by COVID-19 Pandemic. The following strategic risks are highlighted to the Board in order to provide additional context.

### Strategic Risks

1. Immigration laws change that lead to a decrease in enrolment from international students.
2. Impact of COVID-19 to overall community (especially vulnerable learners) and potential increased requirements in areas such as mental health and wellness supports, technology, program supports and food security.
3. Status of public health and the global pandemic September 1, 2022 to support a “normal” school opening.
4. Geo-Political issues that could impact the economy, cause supply chain disruptions and increase immigration to Canada.

## Budget Assumptions

### Provincial and Local Assumptions:

Provincial government will fund total provincial enrolment including any growth →

Funding allocation model will not change for 2022/23 school year →

Moderate enrolment growth for 2022/23

Does not include wage settlements for Burnaby Teachers Association (BTA) and CUPE yet to be finalized. Any negotiated settlements will be funded →

Includes teacher salary increments and salary grid increases for Exempt/Principals and Vice-Principals

→

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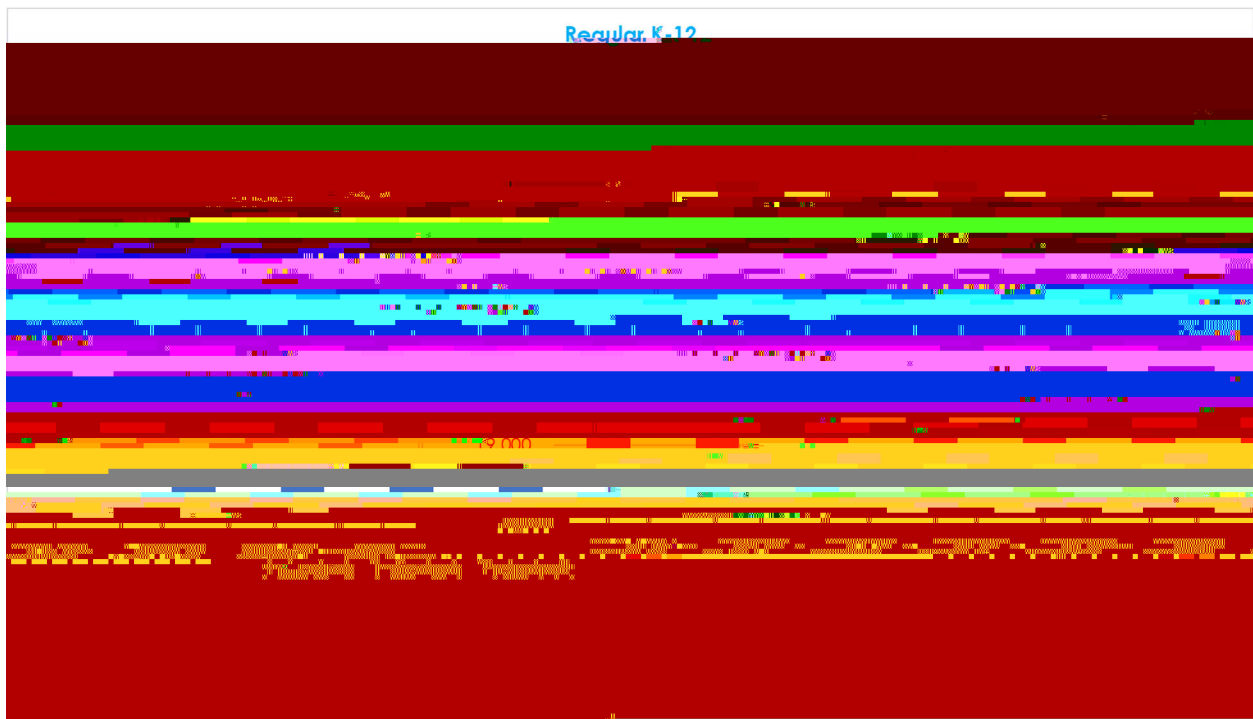
→ 0.0%, Municipal Pension 0.0%, Extended

## Enrolment

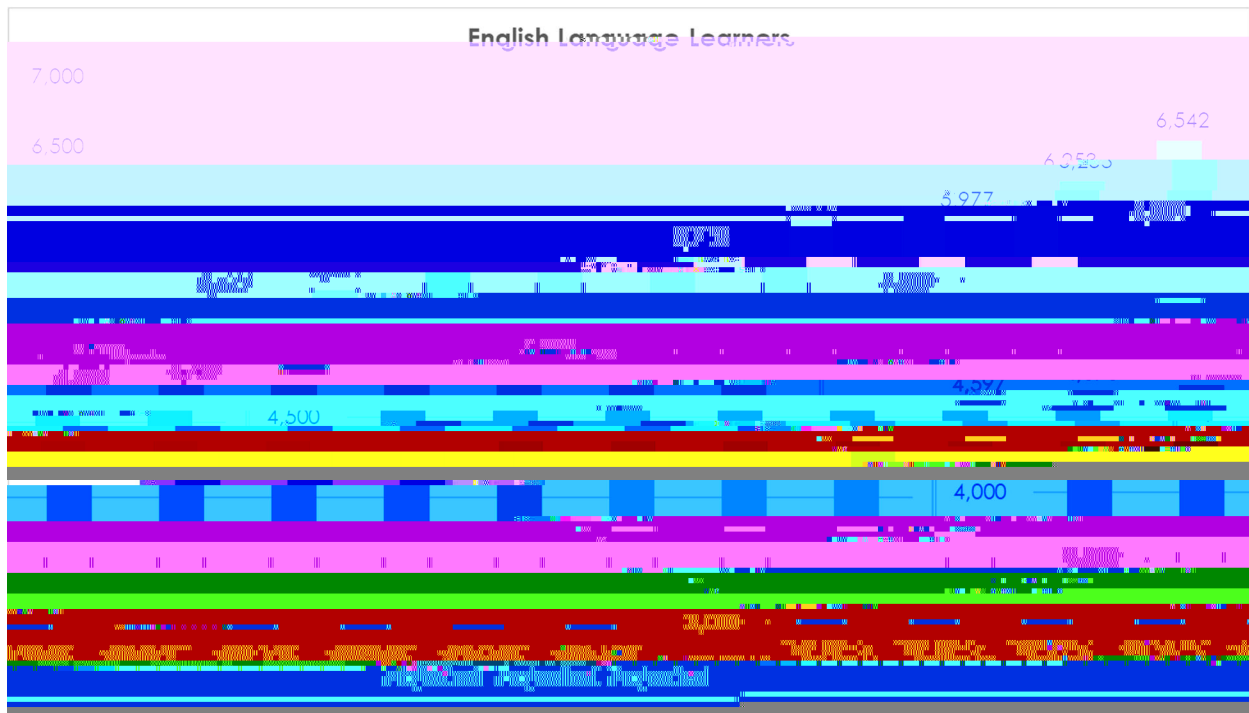
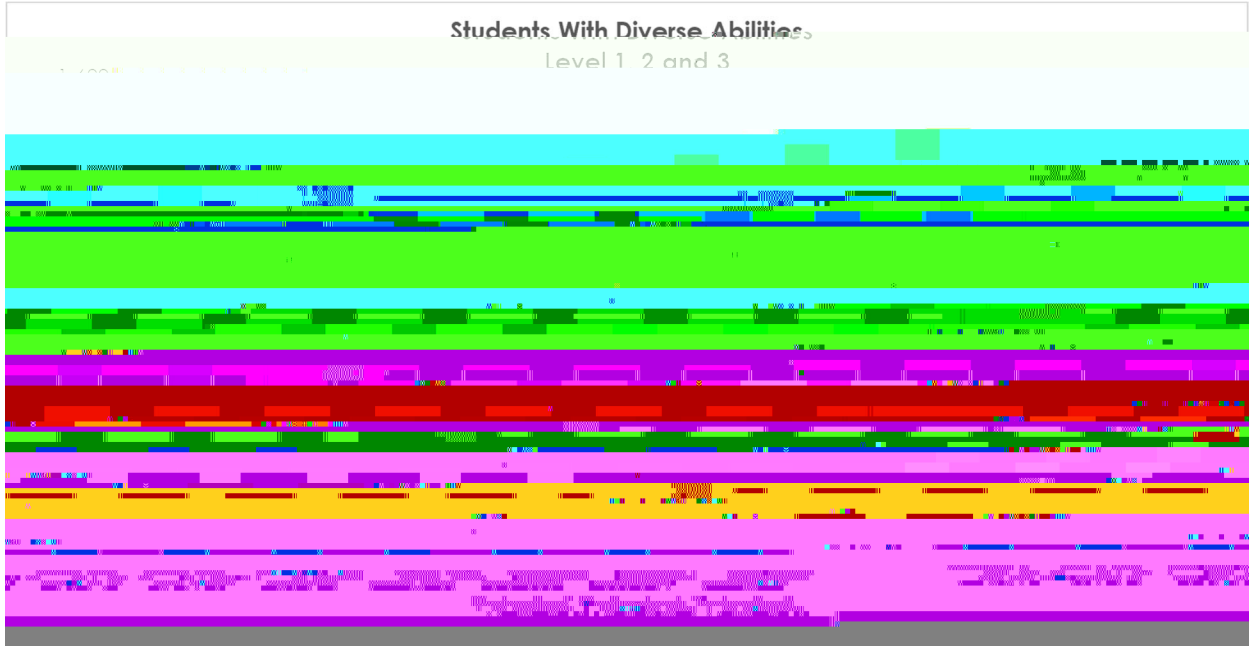
The Burnaby School District is funded primarily through an operating grant received from the Ministry of Education. The operating grant is based on student enrolment which is compiled through a data collection process in September, February, May and July. The District receives a fixed amount per full-time equivalent student (FTE). The School District also receives supplementary grants for students who are identified as having unique needs and for other demographic and unique geographical factors.

District staffing levels are driven directly by student enrolment. Since salaries and benefits make up approximately 90 percent of District expenses, reliable enrolment data is essential for financial planning. Each year the School 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.

Prior to the COVID-19 pandemic, regular K-12 enrolment was stable year over year showing only moderate growth. Due to COVID-19 reducing both inter-provincial and international migration, the District experienced a significant enrolment decline in 2020/2021. In 2021/2022 the District saw an increase of 317 FTE regular school-age students and the following 3 Years are projecting moderate growth each year as pre-pandemic migration patterns return.

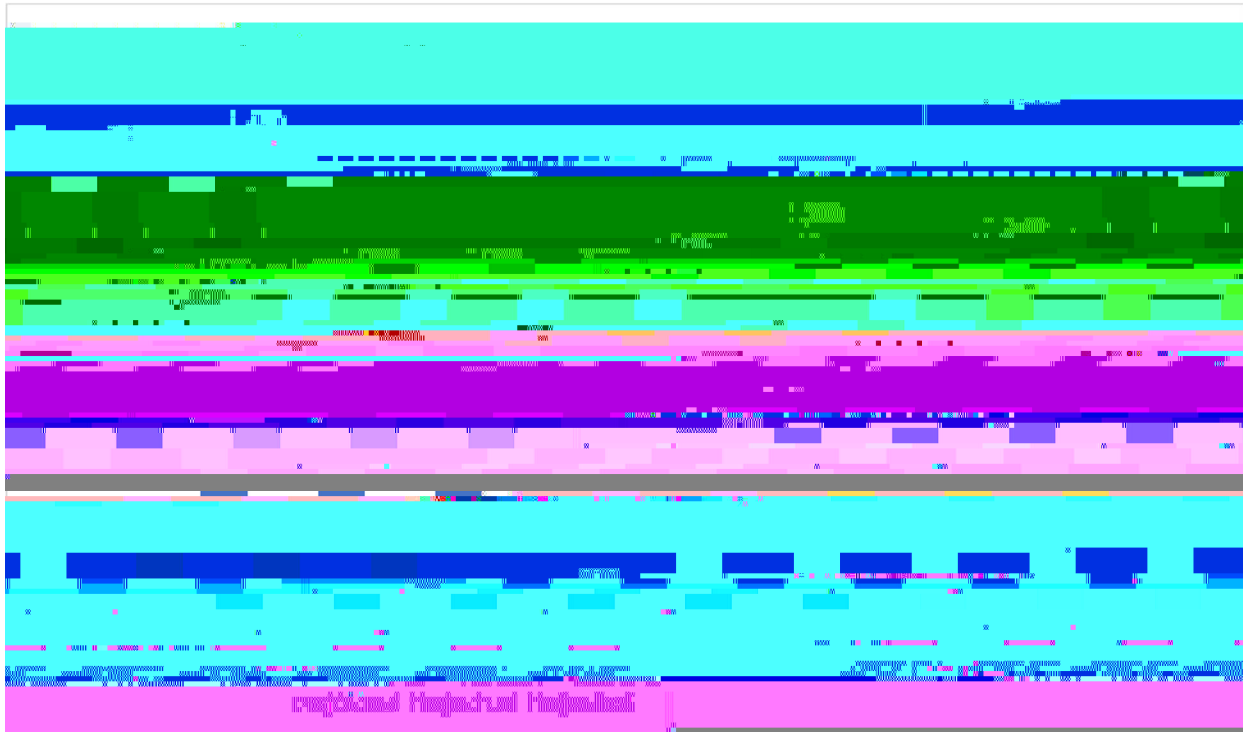


Over the past five years the School District has experienced significant growth in the number of students with Diverse Abilities and English Language learners (ELL). The trend is expected to continue through the 2024/2025 school year.



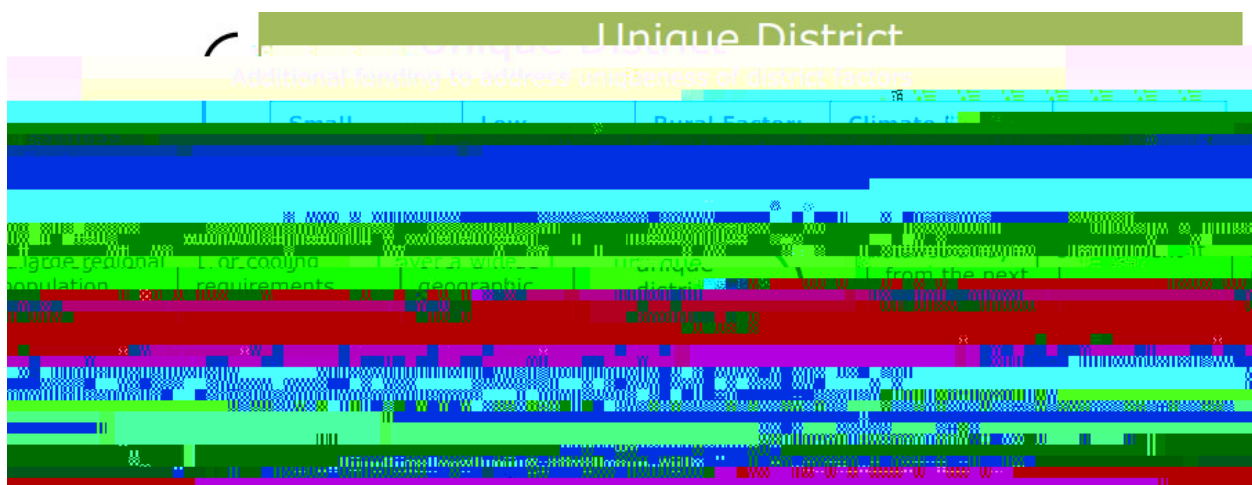
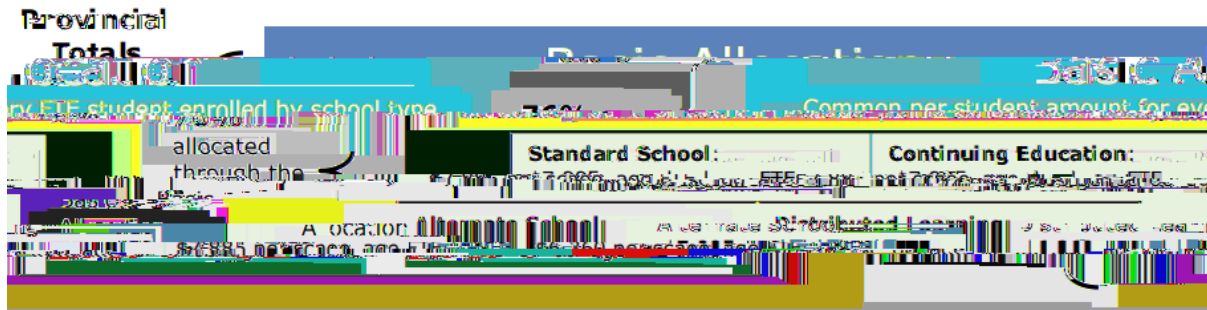


International education has seen significant historical enrolment growth. In 2019/2020 prior to the impact of COVID-19, c 0.0023 ToQas at 1,480 FTE stud3 Ts. As a result of the global travel restrictions put in place to combat COVID-19 and personal health related concerns, c 0.002 3 Todeclined by 650 FTE or 44% in 2020/2021. The District is seeing a gradual recovery with 0.0023 Toup 235 FTE stud3 Ts in 2021/2022 and is expecting a slow recovery over the next three years. As travel restrictions are lifted and health concerns gradually subside over the next three years the District is anticipating 0.0l23 Toto be at 1,200 FTE stud3 Ts by 2024/2025.



## 2022/23 Operating Grant Allocation Formula Overview

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



## Revenues

The table below summarizes projected revenues in the 2022/23 status quo budget compared to the 2021/22 amended budget:

## Variance Analysis

The variance in Ministry of Education Grants is a result of enrolment growth projected for 2022/23. There was no change to the Ministry Operating Grant funding allocation system per student rates from 2021/22.

Projected Enrolment in International Educ



## Operating Surplus

The table below shows the revenues, expenses and total surplus in the 2022/23 status quo budget compared to the 2021/22 amended budget:

	2021/22 Amended	2022/23 Status Quo	Variance
Revenue	\$ 261,744,488	\$ 265,822,886	\$ 4,078,398
Salaries	(199,327,647)	(201,624,489)	(2,296,842)
Benefits	(44,355,194)	(46,505,788)	(2,150,594)
Services & Supplies	(23,771,886)	(21,688,287)	2,083,599
Local Capital	(2,252,000)	(2,502,000)	(250,000)
Surplus / (Deficit)	\$ (7,962,239)	\$ (6,497,678)	\$ 1,464,561

## Covid-19 Budget Impact

The COVID-19 Pandemic continues to significantly impact the budget for 2022/23. Overall, COVID-19 has negatively affected the operating budget by \$ 6,228,780. Below is a table detailing the areas of the budget that COVID-19 has significantly impacted.

Due to restrictions on travel and a lack of migration into the City of Burnaby, local and international enrolment was greatly impacted leading to significant enrolment decline which was not fully recovered. While it is projected that rental revenues and investment income are increasing in 2022/2023, they are still below levels prior to the pandemic.



projected spending through school block budgets, program development and professional development as COVID-19 caused a steep reduction of in-person professional development.

In addition to unrestricted reserves that are projected, the District is projecting to end the 2021/2022 year with \$2,748,687 in proposed restricted reserves related to program and staff development funds, district learning resources, teacher mentorship funds and project related funds. These funds are projected to be unspent at the end of the year and if approved by the Board, will carryforward and be spent in 2022/2023.

For the 2022/2023 fiscal year and beyond, it is estimated that the District has \$10,199,418 of unrestricted reserves available. It is important to note that these reserves are one-time funds available to the District. These funds are generated when revenues are higher than projected or expenditures are lower than projected in prior budget periods.

Fund Balance		
2020/21 Financial Statements	\$	13,011,205
Application of Prior Year's Surplus		(6,843,830)
Amended Budget Surplus Addition		2,093,855
2021/22 Amended Budget Fund Balance	\$	8,261,230
Q3 Projected Surplus Addition		1,938,188
2021/22 Q3 Projected Fund Balance	\$	10,199,418

### Budget Adjustments

The District continues to recover from the impact that the COVID-19 pandemic has had on its financial position with structural budget shortfalls projected over the next three years. The budget adjustments below were developed with the District’s vision, mission and core values as defined in the strategic plan in mind.

Community and Partner Group’s engagement and input is vital to the work of the Board. Before making decisions on budget adjustments, 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’s website. An email address was also setup to receive input from individuals who were unable to attend the consultation meetings or who wanted to submit their input in writing.

An effort was made to protect resources supporting vulnerable students and mental health as these are supports that will be vital to the classroom as schools recover from the pandemic. During the budget development process, the goal was to balance the budget for the next two fiscal years and reduce the structural deficit through a combination of budget adjustments and use of unrestricted reserves.

\*Positive amounts are budget reductions, negatives are budget additions

Staffing Adjustment Summary		
Area	FTE	\$
CUPE		
Human Resources	(0.40)	(27,919)
Facilities	4.50	275,604
School Allocations	(1.00)	(79,627)
CUPE Total	3.10	168,058
Excluded/Admin		
Educational Administration	TBD	200,000
Excluded/Admin Total	-	200,000
Teaching		
Staff Development		(42,000)
School Allocations	8.14	844,004
Teaching Total	8.14	802,004
<b>Staffing Total</b>	<b>11.24</b>	<b>1,170,062</b>

Services & Supplies Adjustment Summary	
Area	\$
School Block Allocations	260,000
Equity, Diversity, Inclusion and Reconciliation	(75,000)
Restricted Surplus - Board Strategic Plan	75,000
Vehicle Replacement (Local Capital)	125,000
<b>Services &amp; Supplies Total</b>	<b>385,000</b>
<b>Grand Total</b>	<b>1,555,062</b>





Category

## Major Capital Projects

The Burnaby School District expects to have six active major capital projects at various stages of progress throughout the fiscal year. A table below shows the estimated cost of each project.

## Other Capital Funded Projects

The District is required to submit a five-year capital plan to the Ministry of Education for additional funding for capital projects as described below.

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 Playground Equipment projects are investments in various playground equipment.

March 31st Fiscal Year end	2022/2023 Planned Spending
AFG (Capital only)	\$ 3,843,290
SEP	\$ 1,600,000