

BOARD PRESENTATION
SCHOOL DISTRICT 41 BURNABY
2015/2016 AMENDED OPERATING BUDGET

FEBRUARY 22, 2016

Time Lines

April 28, 2015

- Board approved 2015/2016 Annual Budget

December 18, 2015

- Ministry announcement of 2015/2016 amended operating grant based on September enrolment

February 22, 2016

- Board approval of 2015/2016 Amended Budget

February 29, 2016

- Budget Bylaw forwarded to Ministry

Key Budget Changes

- Ministry operating grant based on September 30 actual enrolment plus February and May projected enrolment
- Total school-age enrolment increased 194 FTE \$1.3 million
- ELL enrolment increased 195 FTE \$269,100
- Special Ed enrolment increased:
 - Level 1 3 FTE \$113,100
 - Level 2 12 FTE \$226,200
 - Level 3 45 FTE \$427,500
- Adult funded enrolment decreased (75) FTE (\$343,610)
- Summer Session funding \$2,098,224 decrease of \$100,862
- No release of Enrolment Holdback due to Provincial enrolment increase; (\$1 million budgeted in preliminary budget)
- NGN service cost recovery \$603,422

Key Budget Changes

- Increase in International Ed enrolment 188 FTE, \$3 million revenues resulting in increased net revenues of \$1.5 million
- New Economic Stability Dividend salary increase (in addition to other contractual salary increases) for Teachers and Support Staff of 0.45% effective May 1, 2016, \$156,000 fully funded
- Non union staff salary budgets reflect anticipated 3% average salary increase not funded
- Teacher salary budget increase \$1.7 million due to additional teacher staffing of 13 FTE as well as increases in increments and average teacher salary costs
- Projected utility savings of \$300,000
- Includes additional 2014/15 restricted operating carryforward amount of \$1.9 million for learning resources, supplies, equipment and program development. Similar roll over for 2015/16 anticipated at \$1.3 million

Enrolment

	Amended	Preliminary	Variance
	(FTE)	(FTE)	(FTE)
Elementary	13,230.0	13,138.0	92.0
Secondary	9,752.0	9,684.0	68.0
Continuing Ed - School Age	35.3	50.0	(14.8)
	23,017.3	22,872.0	145.3
Distributed Learning	273.8	225.0	48.8
Total - School Age	23,291.1	23,097.0	194.1
Homeschoolers	7.0	3.0	4.0
ELL	4,507.0	4,312.0	195.0
Aboriginal Education	690.0	710.0	(20.0)
Special Ed - Level 1	24.0	21.0	3.0
Special Ed - Level 2	770.0	758.0	12.0
Special Ed - Level 3	125.0	80.0	45.0
Adults	69.8	86.0	(16.3)
Adults - Graduated	170.0	229.0	(59.0)
Total - Unique Student Needs	6,362.8	6,199.0	163.8
Summer Learning	7,225.0	7,466.0	(241.0)
International Education	1,201.0	1,013.0	188.0

Ministry of Education Operating Grant

	Amended	Preliminary	Change
Student Base Allocation	\$ 166,319,966	\$ 165,064,476	\$ 1,255,490
School in the Summer / Other	2,111,622	2,212,484	(100,862)
Total Enrolment-Based Funding	\$ 168,431,588	\$ 167,276,960	\$ 1,154,628
ELL	6,219,660	5,950,560	269,100
Aboriginal Education	824,550	848,450	(23,900)
Special Ed - Level 1	904,800	791,700	113,100
Special Ed - Level 2	14,514,500	14,288,300	226,200
Special Ed - Level 3	1,187,500	760,000	427,500
Adult Education	318,410	392,590	(74,180)
Vulnerable Students	429,145	429,145	-
Total Unique Student Needs	\$ 24,398,565	\$ 23,460,745	\$ 937,820
Salary Differential	4,626,523	4,139,327	487,196
Unique Geographic Factors	1,194,814	1,194,814	-
Supplement for Education Plan	462,217	462,217	-
Holdback Allocation	-	1,000,000	(1,000,000)
	\$ 199,113,707	\$ 197,534,063	\$ 1,579,644
Administrative Savings Recovery	(1,189,041)	(1,189,041)	-
Totals	\$ 197,924,666	\$ 196,345,022	\$ 1,579,644
note - NGN service cost recovery \$603,422 reflected as an expense in Services & Supplies budget			

Other Ministry of Education Grants

	Amended	Preliminary	Difference
Pay Equity	\$ 1,441,995	\$ 1,441,995	\$ -
Graduated Adult - Education Guarantee	776,050	1,045,480	(269,430)
Teacher Benefits Grant - note	163,876	-	163,876
Economic Stability Dividend Funding	156,000	-	156,000
Carbon Tax Reimbursement Grant	135,000	165,000	(30,000)
Miscellaneous	71,338	28,988	42,350
Total Other Ministry of Ed Grants	\$ 2,744,259	\$ 2,681,463	\$ 62,796
note: Teacher Benefits grant reclassified from Other Provincial Grants			

Provincial / Federal Grants – Other

	Amended	Preliminary	Difference
Industry Career Training Grants	\$ 188,000	\$ 188,000	\$ -
Teacher Benefits Grant - note	-	163,876	(163,876)
Other Federal Grants	-	14,980	(14,980)
Total Other Provincial/Federal Grants	\$ 188,000	\$ 366,856	\$ (178,856)
note: Teacher Benefits Grant reclassified to Other Ministry of Education Grants			

Other Fees and Revenue

	Amended	Preliminary	Difference
International Education	\$ 18,677,218	\$ 15,680,450	\$ 2,996,768
Continuing Education	1,383,200	1,312,400	70,800
Summer Session	348,478	348,478	-
City of Burnaby Crossing Guards	205,000	205,000	-
ACE-IT/ICT Revenues	83,000	83,000	-
BC Hydro/Fortis Energy Grants	85,000	110,000	(25,000)
Miscellaneous	81,705	81,705	-
Total Other Fees & Revenue	\$ 20,863,601	\$ 17,821,033	\$ 3,042,568

Services and Supplies

	Amended	Preliminary	Difference
Services	\$ 9,484,785	\$ 8,794,653	\$ 690,132
Student Transportation	631,235	631,235	-
Professional Development and Travel	903,757	906,472	(2,715)
Rentals and Leases	172,288	186,288	(14,000)
Dues and Fees	76,500	75,500	1,000
Insurance	457,610	479,190	(21,580)
Supplies	7,690,547	7,201,210	489,337
Utilities	2,985,410	3,285,410	(300,000)
Total Services and Supplies	\$ 22,402,132	\$ 21,559,958	\$ 842,174

Operating Revenues and Expenses

	Amended	Preliminary	Difference
Revenue:			
Operating Grant - Ministry of Ed	\$ 197,924,666	\$ 196,345,022	\$ 1,579,644
Other Ministry of Ed Grants	2,744,259	2,681,463	62,796
Provincial / Federal Grants - Other	188,000	366,856	(178,856)
Other Fees & Revenue	20,863,601	17,821,033	3,042,568
Rentals & Leases	1,187,000	1,107,000	80,000
Investment Income	850,000	850,000	-
Total Revenue	\$ 223,757,526	\$ 219,171,374	\$ 4,586,152
Salaries:			
Teachers	\$ 111,962,940	\$ 110,204,412	\$ 1,758,528
Support Staff	33,665,116	33,515,976	149,140
Principals & Vice-Principals	8,479,188	8,368,172	111,016
Other Professionals	3,710,357	3,797,692	(87,335)
Substitutes	6,193,107	6,346,010	(152,903)
Total Salaries	\$ 164,010,708	\$ 162,232,262	\$ 1,778,446
Benefits	39,276,654	39,028,611	248,043
Services & Supplies	22,402,132	21,559,958	842,174
Total Expenses	\$ 225,689,494	\$ 222,820,831	\$ 2,868,663
Net Expenses for the Year	\$ (1,931,968)	\$ (3,649,457)	\$ 1,717,489

Net Surplus from Operations

	Amended	Preliminary	Difference
Net Expenses for the Year	\$ (1,931,968)	\$ (3,649,457)	\$ 1,717,489
Transfer to Local Capital	(742,000)	(742,000)	-
Shortfall Prior to Application of Restricted Reserve	\$ (2,673,968)	\$ (4,391,457)	\$ 1,717,489
Restricted Reserve Allocation	2,673,968	4,391,457	(1,717,489)
Net Surplus from Operations	\$ -	\$ -	\$ -

Fund Balance

Fund Balance Beginning of Year	\$ 9,976,949
Application of Restricted Reserve	(2,673,968)
Fund Balance End of Year	\$ 7,302,981
Fund Balance comprised of:	
Restricted Reserve	\$ 1,300,000
Unrestricted Reserve	6,002,981
Fund Balance End of Year	\$ 7,302,981

Special Purpose Fund Programs

- Provincial Resource Programs \$8.5 million
- CommunityLINK Programs \$3.8 million
- Early Learning Programs \$553,000
- Youth Services Programs \$370,000
- Federal French Language Grant \$285,000
- Settlement Services \$2.8 million
- Learning Improvement Fund \$4.1 million
- Annual Facilities Grant \$1 million (\$3.8 million included in Capital Fund)
- School Generated Funds \$6.5 million
- Other \$344,000

Thank You