

BOARD OF EDUCATION
SCHOOL DISTRICT 41 BURNABY
2016/2017 AMENDED ANNUAL BUDGET

FEBRUARY 27, 2017

Time Lines

April 25, 2016

- Board approved 2016/2017 Annual Budget

December 20, 2016

- Ministry announcement of 2016/2017 recalculated operating grant based on September enrolment

February 27, 2017

- Board approval of 2016/2017 Amended Annual Budget

February 28, 2017

- Budget Bylaw forwarded to Ministry

Enrolment

	Amended	Preliminary	Variance
	(FTE)	(FTE)	(FTE)
Elementary	13,456.1	13,328.0	128.1
Secondary	9,673.9	9,687.0	(13.1)
Newcomer Refugees	20.0	20.0	-
Continuing Ed - School Age	33.0	29.0	4.0
	23,183.0	23,064.0	119.0
Distributed Learning	263.0	275.0	(12.0)
Total - School Age	23,446.0	23,339.0	107.0
Homeschoolers	3.0	7.0	(4.0)
ELL	4,648.0	4,522.0	126.0
Aboriginal Education	687.0	681.0	6.0
Special Ed - Level 1	19.0	19.0	-
Special Ed - Level 2	810.0	788.0	22.0
Special Ed - Level 3	113.0	114.0	(1.0)
Adults	70.0	57.0	13.0
Adults - Graduated	149.0	138.0	11.0
Total - Unique Student Needs	6,499.0	6,326.0	173.0
Summer Learning	6,948.0	7,225.0	(241.0)
International Education	1,350.0	1,250.0	100.0

Key Budget Changes

- Ministry operating grant based on September 30 actual enrolment plus February and May projected enrolment
- Regular school-age enrolment increased 119 FTE \$858,942
- Distributed Learning enrolment decreased (12) FTE (\$270,099)
- ELL enrolment increased 126 FTE \$173,880
- Special Ed enrolment increased:
 - Level 2 22 FTE \$414,700
 - Level 3 (1) FTE (\$9,500)
- Adult enrolment increased 24 FTE \$118,119
- Salary Differential funding decreased (\$1,555,960)
- Summer Session funding \$2,046,128 decrease of (\$52,096)
- No release of Enrolment Holdback due to Provincial enrolment increase;
- Return of Administrative Savings \$1,027,783

Key Budget Changes

- Increase in International Ed enrolment 100 FTE, \$1.4 million revenues resulting in increased net revenues of \$0.7 million
- New Economic Stability Dividend salary increase (in addition to other contractual salary increases) for Teachers and Support Staff of 0.35% effective May 1, 2017, \$122,000 fully funded
- Priority Measures funding for additional teachers \$2,031,631 reported in Special Purpose Fund but not budgeted in 2016/2017
- Teacher salary budget decrease due to:

Additional Teacher Staffing	12 FTE	\$ 883,000
Increase in Maternity Top Up		\$ 210,000
Lower Average Teacher Salary Cost		\$ (1,560,000)
		\$ (467,000)

Key Budget Changes

- Projected TTOC savings \$300,000 due to shortages
- Additional EA's added 10 FTE
- Employee Benefits savings \$350,000 related to reduction in accrued actuarial Employee Future Benefits liability
- No projected utility savings – “Cold Winter”
- Includes additional 2015/16 restricted operating surplus allocation of \$1.4 million for learning resources, supplies, equipment and program development

Ministry of Education Operating Grant

	Amended	Preliminary	Change
Student Base Allocation	\$ 168,839,462	\$ 166,853,164	\$ 1,986,298
Additional Support - Supplement **	\$ -	\$ 1,226,713	\$ (1,226,713)
School in the Summer / Other	2,061,568	2,111,622	(50,054)
Total Enrolment-Based Funding	170,901,030	170,191,499	709,531
ELL	6,414,240	6,240,360	173,880
Aboriginal Education	820,965	813,795	7,170
Special Ed - Level 1	716,300	716,300	-
Special Ed - Level 2	15,268,500	14,853,800	414,700
Special Ed - Level 3	1,073,500	1,083,000	(9,500)
Adult Education	328,109	260,205	67,904
Vulnerable Students	429,145	429,145	-
Total Unique Student Needs	25,050,759	24,396,605	654,154
Salary Differential	3,072,786	4,628,746	(1,555,960)
Unique Geographic Factors	1,273,659	1,273,659	-
Supplement for Education Plan	463,742	463,742	-
	\$ 200,761,976	\$ 200,954,251	\$ (192,275)
Administrative Savings Recovery	(1,027,783)	(1,027,783)	-
Totals	\$ 199,734,193	\$ 199,926,468	\$ (192,275)
** Additional Support - Supplement includes holdback and additional supplement distribution of \$52/FTE			

Other Ministry of Education Grants

	Amended	Preliminary	Difference
Pay Equity	1,441,995	1,441,995	-
Return of Administrative Savings	1,027,783	-	1,027,783
Graduated Adult - Education Guarantee	680,185	629,970	50,215
Teacher Benefits Grant - note	-	163,876	(163,876)
Economic Stability Dividend Funding	122,000	-	122,000
Carbon Tax Reimbursement Grant	130,000	135,000	(5,000)
Miscellaneous	52,133	71,338	(19,205)
Total Other Ministry of Ed Grants	3,454,096	2,442,179	1,011,917
note: Teacher Benefits grant rolled into Ministry of Education Operating Grant per pupil funding			

Provincial / Federal Grants – Other

	Amended	Preliminary	Difference
Industry Career Training Grants	154,700	188,000	(33,300)

Other Fees and Revenue

	Amended	Preliminary	Difference
International Education	22,066,065	20,677,218	1,388,847
Continuing Education	1,362,000	1,463,200	(101,200)
Rentals and Leases	1,237,000	1,187,000	50,000
Investment Income	800,000	800,000	-
Summer Session	385,310	348,478	36,832
City of Burnaby Crossing Guards	205,000	205,000	-
ACE-IT/ICT Revenues	60,800	83,000	(22,200)
Miscellaneous	94,205	131,705	(37,500)
Total Other Fees & Revenue	26,210,380	24,895,601	1,314,779

Services and Supplies

	Amended	Preliminary	Difference
Services *	10,238,898	10,204,262	34,636
Student Transportation	718,701	693,860	24,841
Professional Development and Travel	920,282	921,832	(1,550)
Rentals and Leases	172,288	172,288	-
Dues and Fees	77,960	78,030	(70)
Insurance	416,762	466,762	(50,000)
Supplies *	8,697,181	7,488,303	1,208,878
Utilities	3,203,610	3,203,610	-
Total Services and Supplies	24,445,682	23,228,947	1,216,735
* Amended Service and Supplies budget includes restricted surplus carry forward from 2015/2017 \$1.4 million			

Operating Revenues and Expenses – 2016/2017

	Amended	Preliminary	Difference
Revenue:			
Operating Grant - Ministry of Ed	199,734,193	199,926,428	(192,235)
Other Ministry of Ed Grants	3,454,096	2,442,179	1,011,917
Provincial / Federal Grants - Other	154,700	188,000	(33,300)
Other Fees & Revenue	24,173,380	22,908,601	1,264,779
Rentals & Leases	1,237,000	1,187,000	50,000
Investment Income	800,000	800,000	-
Total Revenue	229,553,369	227,452,208	2,101,161
Salaries:			
Teachers	114,406,561	114,873,742	(467,181)
Support Staff	34,936,645	34,343,200	593,445
Principals & Vice-Principals	9,014,885	8,905,980	108,905
Other Professionals	4,005,845	4,035,047	(29,202)
Substitutes	6,022,117	6,306,788	(284,671)
Total Salaries	168,386,053	168,464,757	(78,704)
Benefits	38,450,787	38,812,982	(362,195)
Services & Supplies	24,445,682	23,228,947	1,216,735
Total Expenses	231,282,522	230,506,686	775,836
Net Expenses for the Year	(1,729,153)	(3,054,478)	1,325,325

Fund Balance

	Amended	Preliminary	Difference
Net Expenses for the Year	(1,729,153)	(3,054,458)	1,325,305
Transfer to Local Capital	(1,392,000)	(1,392,000)	-
	(3,121,153)	(4,446,458)	1,325,305
Application of Prior Year's Restricted Surplus	7,067,646	5,650,000	1,417,646
Net Surplus from Operations	3,946,493	1,203,542	2,742,951
Prior Year's Unrestricted Surplus	1,248,757	-	1,248,757
Fund Balance End of Year	5,195,250	1,203,542	3,991,708
Fund Balance comprised of:			
Current Year budgeted surplus	3,946,493		
Prior Year's unrestricted surplus	1,248,757		
	5,195,250		
Restricted Surplus - International Ed Reserve	750,000		

Special Purpose Fund Programs

- Provincial Resource Programs \$9 million
- CommunityLINK Programs \$3.9 million
- Early Learning Programs \$545,000
- Youth Services Programs \$243,000
- Federal French Language Grant \$272,000
- Settlement Services \$3.1 million
- Learning Improvement Fund \$4.1 million
- Annual Facilities Grant \$1 million (\$3.5 million included in Capital Fund)
- School Generated Funds \$6.5 million
- Other \$378,000

Thank You