

BOARD OF EDUCATION
SCHOOL DISTRICT 41 BURNABY
2014/2015 AMENDED OPERATING BUDGET

FEBRUARY 24, 2015

Time Lines

April 22, 2014

- Board approved 2014/2015 Annual Budget

December 19, 2014

- Ministry announcement of 2014/2015 amended operating grant based on September enrolment

February 24, 2015

- Board approval of 2014/2015 Amended Budget

February 27, 2015

- Budget Bylaw forwarded to Ministry

Enrolment

	Amended 2014/2015 Total	Prelim 2014/2015 Total	Variance 2014/2015 Total
	(FTE)	(FTE)	(FTE)
Elementary	13,167.0	13,318.0	(151.0)
Secondary	9,803.4	9,795.0	8.4
Continuing Ed - School Age	52.5	53.0	(0.5)
	23,022.9	23,166.0	(143.1)
Distributed Learning	188.2	250.0	(61.8)
Total - School Age	23,211.1	23,416.0	(204.9)
Homeschoolers	4.0	4.0	-
ELL	4,431.0	4,542.0	(111.0)
Aboriginal Education	714.0	728.0	(14.0)
Special Ed - Level 1	30.0	29.0	1.0
Special Ed - Level 2	720.0	714.0	6.0
Special Ed - Level 3	103.0	115.0	(12.0)
Adults	364.9	438.0	(73.1)
Total - Unique Student Needs	6,366.9	6,570.0	(203.1)
Total - Summer Learning	-	7,466.0	(7,466.0)
International Education	988.0	930.0	58.0

Key Budget Changes

- Ministry operating grant based on September 30 actual enrolment plus February and May projected enrolment
- Enrolment decrease in the following areas:
 - Regular school-age enrolment 143 FTE (\$1 million)
 - Distributed Learning enrolment 62 FTE (\$350,000)
 - ELL enrolment 111 FTE (\$150,000)
 - Adult enrolment 73 FTE (\$325,000)
- Summer Session cancellation funding impact (\$2.5 million)
- Release of Enrolment Holdback of \$71 per student or \$1.78 million an increase of \$780,000
- Labour Settlement funding to cover costs of new teacher CA \$4.4 million and corresponding increase in teacher salaries, TTOC and benefits

Key Budget Changes

- September Strike savings clawback \$7.6 million and corresponding decrease in teacher salaries, benefits and other costs
- Increase in International Ed enrolment 58 FTE, \$925,000 revenues
- Projected utility savings of \$200,000
- Includes additional 2013/14 restricted operating surplus allocation of \$1.6 million for learning resources, supplies, equipment and program development
- LIF grant increased from \$3.1 million to \$3.9 million which includes:
 - Teacher Education Fund \$3.1 million
 - Support Staff Fund \$774,000

Ministry of Education Operating Grant

	Amended	Preliminary	Change
Student Base Allocation	\$ 159,959,116	\$ 161,298,399	\$ (1,339,283)
School in the Summer / Other	14,782	2,151,084	(2,136,302)
Total Enrolment-Based Funding	159,973,898	163,449,483	(3,475,585)
ELL	5,937,540	6,086,280	(148,740)
Aboriginal Education	828,240	844,480	(16,240)
Special Ed - Level 1	1,098,000	1,061,400	36,600
Special Ed - Level 2	13,176,000	13,066,200	109,800
Special Ed - Level 3	947,600	1,058,000	(110,400)
Adult Education	442,446	522,740	(80,294)
Vulnerable Students	429,145	429,145	-
Total Unique Student Needs	22,858,971	23,068,245	(209,274)
Salary Differential	4,160,834	3,756,977	403,857
Unique Geographic Factors	1,161,140	1,161,140	-
Supplement for Education Plan	466,083	466,083	-
Holdback Allocation	1,779,535	1,000,000	779,535
	\$ 190,400,461	\$ 192,901,928	\$ (2,501,467)
September Strike Savings Clawback	(7,582,770)	-	(7,582,770)
Totals	\$ 182,817,691	\$ 192,901,928	\$ (10,084,237)

Other Ministry of Education Grants

	Amended	Preliminary	Difference
Labour Settlement Funding	4,350,731	-	4,350,731
Pay Equity	1,441,995	1,441,995	-
Graduated Adult - Education Guarantee	1,173,950	1,417,600	(243,650)
Carbon Tax Reimbursement Grant - note	165,000	-	165,000
Miscellaneous	28,988	28,988	-
Total Other Ministry of Ed Grants	7,160,664	2,888,583	4,272,081
note: carbon tax reimbursement from Ministry of Education reclassified from Natural Gas expense			

Provincial / Federal Grants – Other

	Amended	Preliminary	Difference
Industry Career Training Grants	188,000	202,750	(14,750)
BCPSEA Benefits Grant	163,876	163,876	-
Other Federal Grants	14,980	20,980	(6,000)
Total Other Provincial/Federal Grants	366,856	387,606	(20,750)

Other Fees and Revenue

	Amended	Preliminary	Difference
International Education	15,255,450	14,333,083	922,367
Continuing Education	1,262,400	1,248,600	13,800
Summer Session	-	348,478	(348,478)
City of Burnaby Crossing Guards	205,000	205,000	-
ACE-IT/ICT Revenues	83,000	91,700	(8,700)
BC Hydro/Terasen Energy Grants	110,000	110,000	-
Miscellaneous	81,705	67,000	14,705
Total Other Fees & Revenue	16,997,555	16,403,861	593,694

Services and Supplies

	Amended	Preliminary	Difference
Services	8,589,471	7,677,714	911,757
Student Transportation	672,779	672,779	-
Professional Development and Travel	901,472	927,739	(26,267)
Rentals and Leases	284,288	205,388	78,900
Dues and Fees	75,500	75,000	500
Insurance	473,716	473,716	-
Supplies	8,168,351	6,945,370	1,222,981
Utilities	3,226,306	3,425,306	(199,000)
Total Services and Supplies	22,391,883	20,403,012	1,988,871

Operating Revenues and Expenses – 2014/2015

	Amended	Preliminary	Difference
Revenue:			
Operating Grant - Ministry of Ed	182,817,691	192,901,928	(10,084,237)
Other Ministry of Ed Grants	7,160,664	2,888,583	4,272,081
Provincial / Federal Grants - Other	366,856	387,606	(20,750)
Other Fees & Revenue	16,997,555	16,403,861	593,694
Rentals & Leases	992,000	1,105,000	(113,000)
Investment Income	850,000	800,000	50,000
Total Revenue	209,184,766	214,486,978	(5,302,212)
Salaries:			
Teachers	102,491,148	107,146,847	(4,655,699)
Support Staff	32,826,181	32,887,495	(61,314)
Principals & Vice-Principals	8,461,157	8,439,708	21,449
Other Professionals	3,836,230	3,677,102	159,128
Substitutes	6,225,947	6,255,221	(29,274)
Total Salaries	153,840,663	158,406,373	(4,565,710)
Benefits	37,807,651	38,163,902	(356,251)
Services & Supplies	22,391,883	20,403,012	1,988,871
Total Expenses	214,040,197	216,973,287	(2,933,090)
Net Expenses for the Year	(4,855,431)	(2,486,309)	(2,369,122)

Fund Balance

	Amended	Preliminary	Difference
Net Expenses for the Year	(4,855,431)	(2,486,309)	(2,369,122)
Transfer to Local Capital	(742,000)	(742,000)	-
	(5,597,431)	(3,228,309)	(2,369,122)
Application of Prior Year's Restricted Surplus	4,814,135	3,228,309	1,585,826
Net Loss from Operations	(783,296)	-	(783,296)
Prior Year's Unrestricted Surplus	4,782,324	-	4,782,324
Fund Balance End of Year	3,999,028	-	3,999,028

Special Purpose Fund Programs

- Provincial Resource Programs \$7.9 million
- CommunityLINK Programs \$3.7 million
- Early Learning Programs \$604,000
- Youth Services Programs \$408,000
- Federal French Language Grant \$285,000
- Settlement Services \$3.1 million
- Learning Improvement Fund \$3.9 million
- Annual Facilities Grant \$650,000 (\$3.6 million included in Capital Fund)
- School Generated Funds \$7.2 million
- Other \$217,000