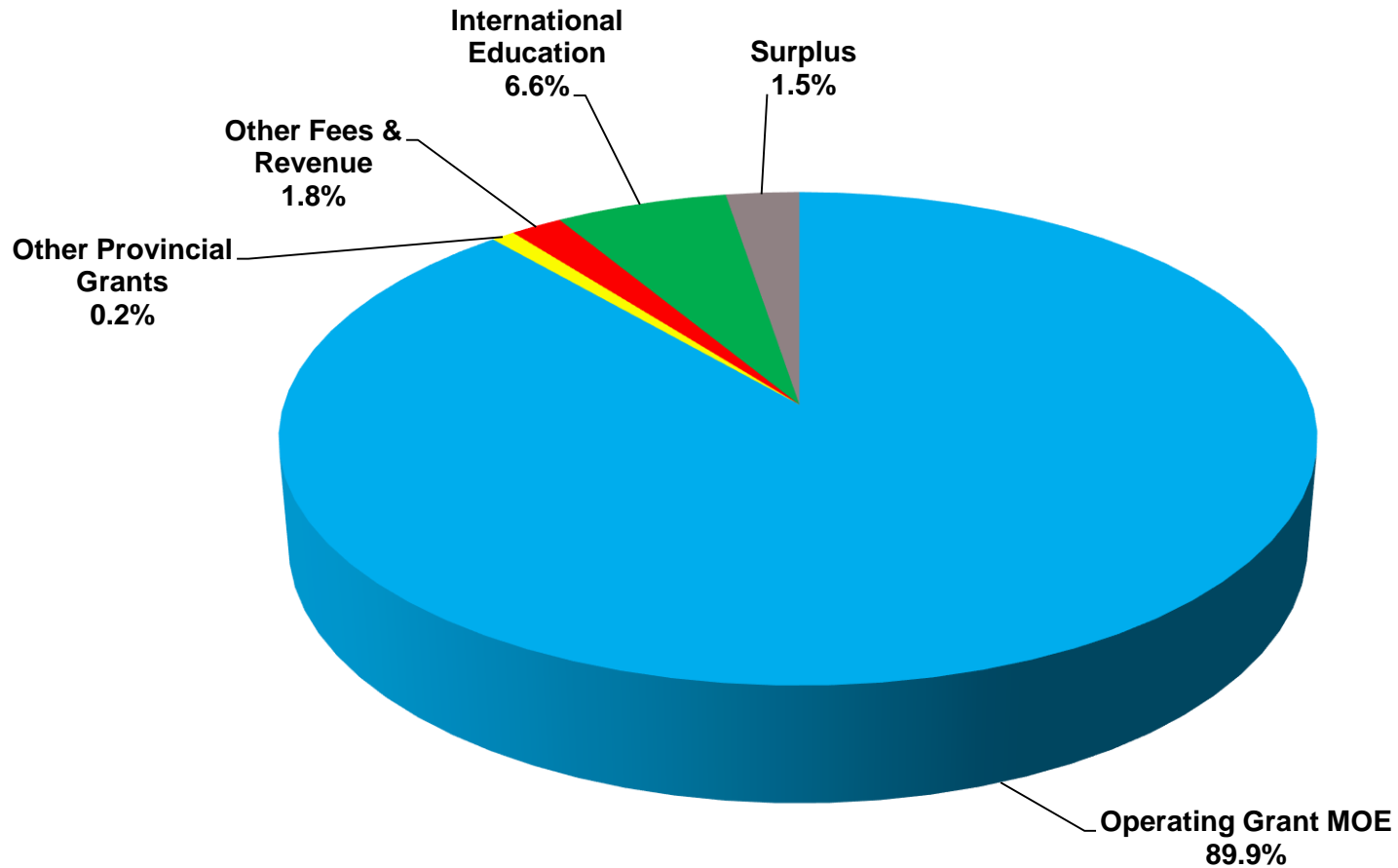


Burnaby Board of Education

Budget Presentation

April 28, 2015




Burnaby School District's Budgeted Sources of Revenue

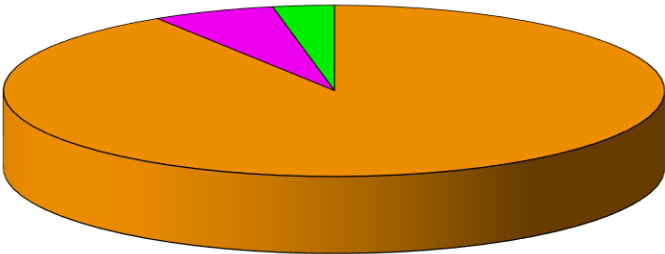


Source: 2014/15 Annual Operating budget

School District Sources of Revenue




Burnaby

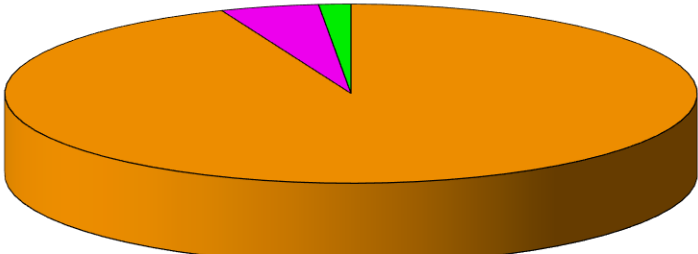
	Provincial Grants	90.1%
	Miscellaneous Revenue	8.4%
	Operating Surplus	1.5%



Source: Ministry of Education Table 2 2014/15 Annual Budgeted Sources of Operating Revenue

Provincial Average

	Provincial Grants	92.4%
	Miscellaneous Revenue	6.0%
	Operating Surplus	1.6%



Source: Ministry of Education Table 2 2014/15 Annual Budgeted Sources of Operating Revenue

Provincial Funding

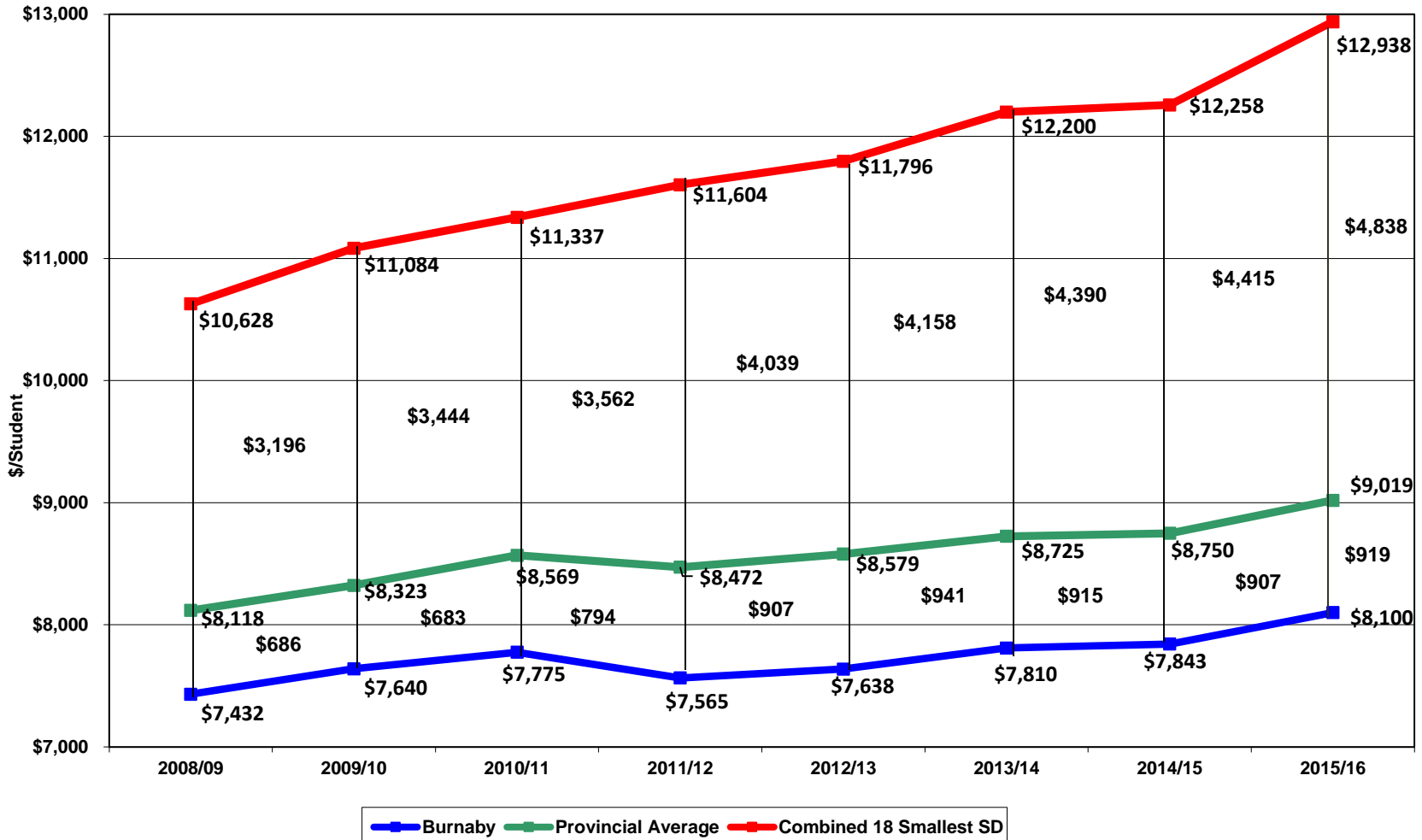
- Ministry of Education establishes an annual budget for all of their responsibilities
- Part of their budget is for provincial operating grants to public schools
- Burnaby receives \$196 million in operating grants or approximately 4% of the total provincial operating grants

School Year	Operating Grants (\$ Billion)	Lift from Previous Year
2014/2015	\$4.819 **	\$94 million
2015/2016	\$4.827	\$8 million
2016/2017	\$4.843	\$16 million
2017/2018	\$4.882	\$39 million



** Operating grants for 2014/2015 includes other grants for labour settlement funding of \$94 million





Per Student Funding

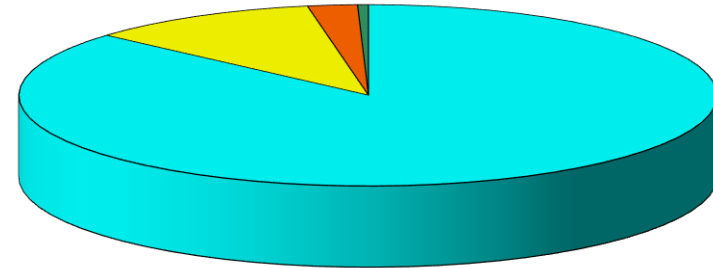


Source: Preliminary Funding Announcement

School District Operating Spending





Burnaby

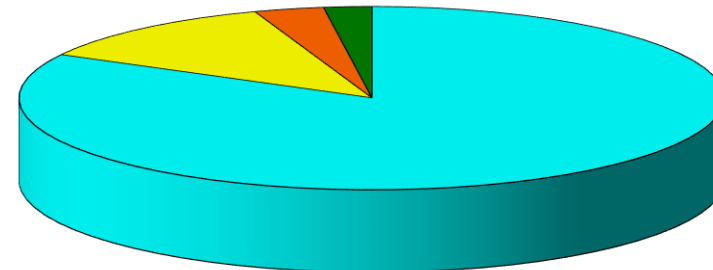
 Instruction	86.3%
 Operations & Maintenance	10.8%
 District Administration	2.5%
 Transportation	0.4%



Source: Ministry of Education Table 4 2014/15 Annual Budgeted Operating Expenditures by Function

Provincial Average

 Instruction	82.9%
 Operations & Maintenance	11.7%
 District Administration	3.4%
 Transportation	2.0%

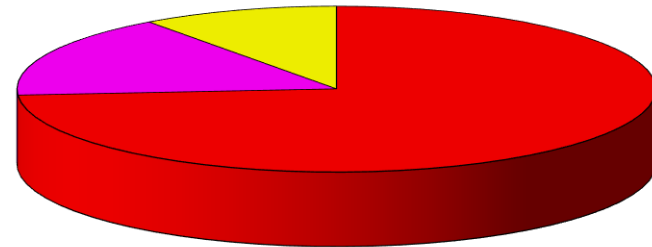


Source: Ministry of Education Table 4 2014/15 Annual Budget Operating Expenditures by Function

School District Operating Spending

Burnaby

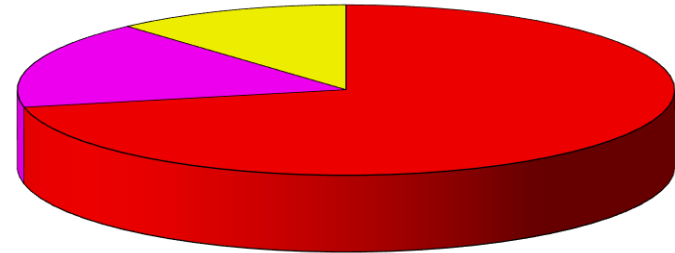
■ Salaries	73.0%
■ Employee Benefits	17.6%
■ Supplies & Services	9.4%



Source: Ministry of Education Table 5 2014/15 Annual Budgeted Operating Expenditures by Object

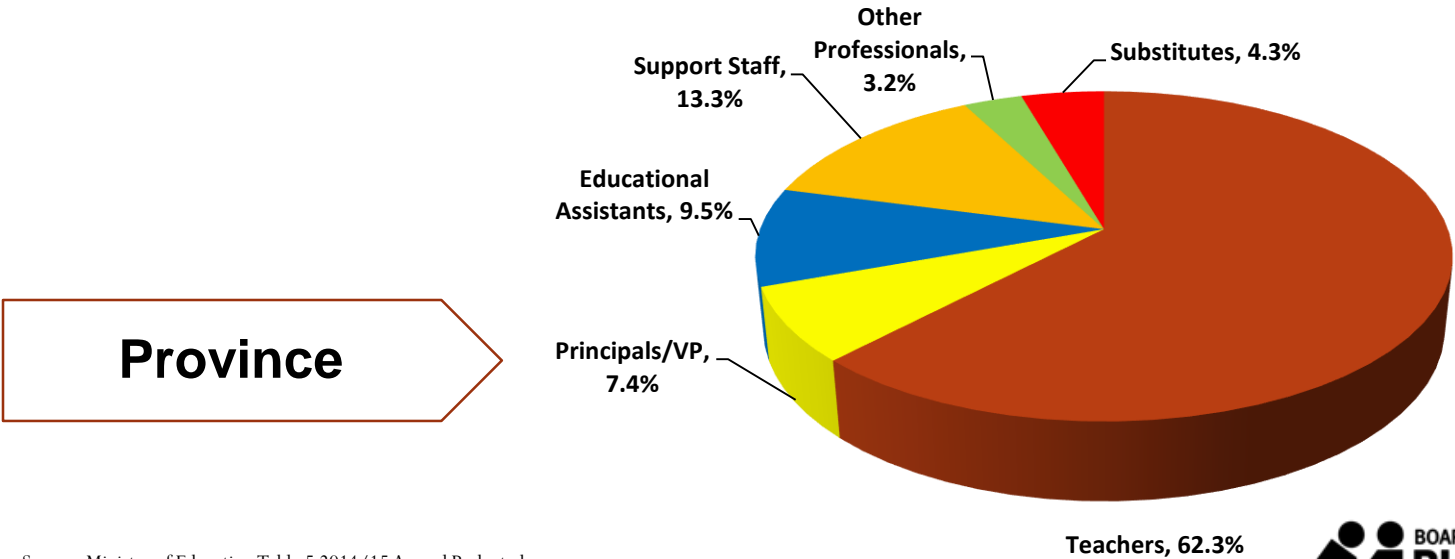
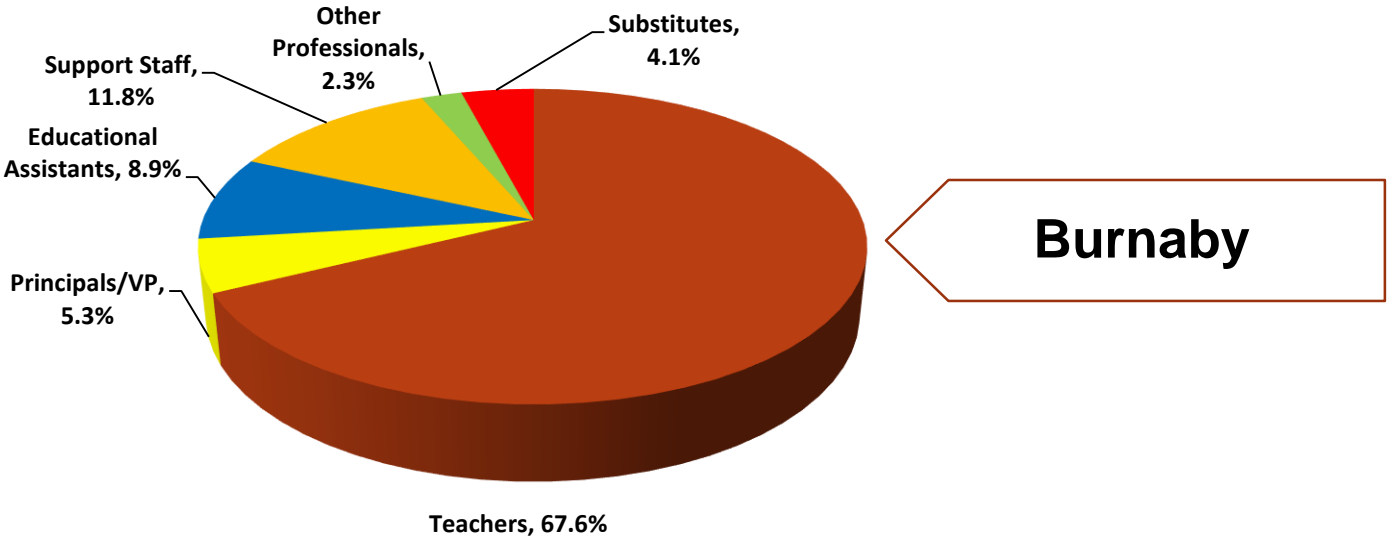
Provincial Average

■ Salaries	70.7%
■ Employee Benefits	18.0%
■ Supplies & Services	11.3%



Source: Ministry of Education Table 5 2014/15 Annual Budgeted Operating Expenditures by Object

School District Budgeted Salaries by Employees



Source: Ministry of Education Table 5 2014/15 Annual Budgeted Operating Expenditures by Object

Burnaby Board of Education

2015/2016 Operating Budget and Projected Three Year Operating Budget



Key Budget Timelines

February 17

- Provincial Budget announcement

March 12

- Ministry announcement of 2015/2016 preliminary operating grant

April 9

- Public Budget Meeting

April 28

- Board Approval of 2015/2016 Annual Budget

2015/2016 Preliminary Budget Assumptions

- Maintain current service levels and programs
- Modest increase in International Education program \$425K
- Teacher salary increments \$650K
- Additional 12 FTE EA's budgeted for enrolment increase and removal of EA staffing from LIF \$509K
- Projected Accumulated Surplus \$4.4 million
- Benefits – CPP 2%, EI 2%, TPP 0%, MPP 0%,WCB 8%,MSP 4%, EHB 15%, Dental 3%, EAP 5%, Life Ins 0%
- Inflation 2% on Services & Supplies
- Utilities - Electricity 5%, Gas 2%, Water/Sewer 5%, Recycling/Garbage 5%

Enrolment

	Projected 2014/2015 Total	Projected 2015/2016 Total	Variance 2015/2016 Total	Projected 2016/2017 Total	Projected 2017/2018 Total
	(FTE)	(FTE)	(FTE)	(FTE)	(FTE)
Elementary	13,167.0	13,138.0	(29.0)	13,260.0	13,470.0
Secondary	9,855.9	9,734.0	(121.9)	9,565.0	9,517.0
	23,022.9	22,872.0	(150.9)	22,825.0	22,987.0
Distributed Learning	188.2	225.0	36.8	250.0	260.0
Total - School Age	23,211.1	23,097.0	(114.1)	23,075.0	23,247.0
ELL	4,431.0	4,312.0	(119.0)	4,369.0	4,446.0
Aboriginal Education	714.0	710.0	(4.0)	709.0	719.0
Special Ed - Level 1	30.0	21.0	(9.0)	16.0	16.0
Special Ed - Level 2	720.0	758.0	38.0	770.0	829.0
Special Ed - Level 3	103.0	80.0	(23.0)	70.0	59.0
Adults	364.9	322.0	(42.9)	298.0	290.0
Total - Unique Student Needs	6,362.875	6,203.0	(159.9)	6,232.0	6,359.0
Total - Summer Learning	-	933.3	933.3	933.3	933.3
International Education	988	1,013.0	25.0	1,043.0	1,073.0

Ministry of Education Preliminary 2015/2016 Operating Grant Highlights

- Labour Settlement funding \$5,599,097 distributed through Funding Formula
- Administrative Savings Recovery (\$1,189,041)
- NGN (PLNet upgrade) service costs not yet announced projected \$800k
- Supplemental Funding continued for Education Plan \$462,217 and Vulnerable Students \$429,145
- CommunityLINK funding unchanged at \$2.2 million
- Provincial holdback \$55.5 million (\$61.1 million in 2014/2015), \$1 million in holdback budgeted
- AFG funding unchanged at \$4.3 million
- Learning Improvement Funding increased by \$227,518 to \$4.1 million

Operating Grant Per Pupil Funding Changes

	2014/2015	Labour Settlement	Other	2015/2016
Base Allocation	6,900	211	47	7,158
Base Allocation - Distributed Learning	5,851	179	-	6,030
Special Needs - Level 1	36,600	1,100	-	37,700
Special Needs - Level 2	18,300	550	-	18,850
Special Needs - Level 3	9,200	300	-	9,500
ELL	1,340	40	-	1,380
Aboriginal Education	1,160	35	-	1,195
Adult Education	4,430	135	-	4,565

Administrative Savings

- School Districts will have flexibility in developing their savings plans
- Savings are to be confined to non-instructional budgets and cannot impact the classroom
- Savings must be ongoing and sustainable
- Administrative Savings may go beyond items classified in the following programs for financial statement purposes:
 - 1.41 School Based Administration
 - 5.41 Facilities Administration
 - 7.41 Transportation Administration
 - 4.X District Administration
- Details of savings plan are to be reported in Ministry provided template
- Ongoing quarterly reporting on status of savings

Budget Adjustments

Ref	Description	FTE	Amount
Reductions:			
1	District Administration	1.0	\$ 142,000
2	Inflation	-	158,300
3	Technology and Phone Infrastructure and Support	1.0	150,000
4	Transportation and Bussing	-	47,500
5	International Staffing Allocation	2.5	222,500
6	District Staff Development Team	0.5	44,500
7	Elementary Band Staffing Allocations	0.2	17,800
8	On-Line Learning and School-to-work Staffing Allocations	1.0	89,000
9	Adult and Continuing Education	2.0	200,000
10	Teacher Retirement Benefits	-	100,000
11	Year End Surplus Balances	-	100,000
12	Secondary clerical	2.0	90,000
13	Secondary DPA, CP and GT Staffing Allocations	1.5	133,500
14	ELL Staffing	2.0	178,000
15	Extended Health Benefit Reserve	-	150,000
16	Energy Management	-	100,000
17	Secondary Librarian Staffing Allocations	0.6	53,400
18	Secondary Library Assistant Allocations	1.0	31,500
19	Secondary Student Supervisors	1.5	67,000
20	Secondary Lab Assistant Allocations	1.0	46,000
21	Rental Rates	-	50,000
22	District Learning Resources	-	60,000
Total Budget Reductions		17.8	\$ 2,231,000

Budget Adjustments

Total Budget Reductions		17.8	\$ 2,231,000
Additions:			
23	New Program Start Up Costs - Robotics Program	-	27,000
24	New Program Start Up Costs - BCIT Health Sciences Program	-	54,000
Total Budget Additions		-	\$ 81,000
Net Budget Adjustments		17.8	\$ 2,150,000

2015/2016 Operating Budget

	2015/2016 Preliminary	2014/2015 Amended	Difference
Revenue:			
Operating Grant - Ministry of Ed	195,545,022	187,168,422	8,376,600
Other Ministry of Ed Grants	2,681,463	2,809,933	(128,470)
Other Provincial / Federal Grants	366,856	366,856	-
Other Fees & Revenue	17,821,033	16,997,555	823,478
Rentals & Leases	1,107,000	992,000	115,000
Investment Income	850,000	850,000	-
Total Revenue	218,371,374	209,184,766	9,186,608
Salaries:			
Teachers	110,204,412	102,491,148	7,713,264
Support Staff	33,515,976	32,826,181	689,795
Principals & Vice-Principals	8,448,172	8,461,157	(12,985)
Other Professionals	3,717,692	3,836,230	(118,538)
Substitutes	6,346,010	6,225,947	120,063
Total Salaries	162,232,262	153,840,663	8,391,599
Benefits	39,028,611	37,807,651	1,220,960
Services & Supplies	20,759,958	22,391,883	(1,631,925)
Total Expenses	222,020,831	214,040,197	7,980,634
Operating Surplus (Deficit) for Year	(3,649,457)	(4,855,431)	1,205,974
Local Capital	(742,000)	(742,000)	-
Net Shortfall	(4,391,457)	(5,597,431)	1,205,974

Three Year Budget

	2015/2016	2016/2017	2017/2018
Revenue			
Ministry Operating Grant	195,545,022	196,000,919	199,598,632
Other Ministry Grants	2,681,463	2,681,463	2,681,463
Other Provincial / Federal Grants	366,856	366,856	366,856
Other Fees and Revenue	19,778,033	20,329,863	20,883,869
Total Revenue	218,371,374	219,379,101	223,530,820
Expenses:			
Salaries	162,232,262	164,254,477	166,996,005
Benefits	39,028,611	39,693,616	40,501,387
Services and Supplies	20,759,958	21,098,973	21,447,950
Total Expenses	222,020,831	225,047,066	228,945,342
Local Capital	(742,000)	(742,000)	(742,000)
Net Surplus (Shortfall)	(4,391,457)	(6,409,965)	(6,156,522)

Three Year Fund Balance

	2015/2016	2016/2017	2017/2018
Fund Balance Beginning of Year	4,391,457	-	-
Current Year Shortfall	(4,391,457)	(6,409,965)	(6,156,522)
Total Fund Shortfall	-	(6,409,965)	(6,156,522)
Proposed Budget Adjustments - 2016/17		(6,409,965)	(6,409,965)
Proposed Budget Adjustments - 2017/18			253,443
Fund Balance End of Year	-	-	-

Other Budgeted Programs

- Annual budget bylaw approved by the Board will include the annual budgeted revenues and expenses for operating, special purpose and capital funds

- **Special Purpose Fund budget will include the following programs:**
 - School Generated Funds
 - Annual Facility Grant
 - Learning Improvement Fund
 - Provincial Resource Programs – Fraser Park / Maples
 - Provincial Resource Programs – BC Provincial School for the Deaf / Oral Program
 - CommunityLINK, Children, Youth and Family Programs
 - Refugee and Settlement Services Programs
 - District Scholarship fund

- **Capital Fund budget will include the following:**
 - Net budget changes to Invested in Capital Assets
 - Net budget changes to Local Capital

Special Purpose Fund Programs

- Provincial Resource Programs \$8.1 million
- CommunityLINK Programs \$3.6 million
- Early Learning Programs \$569,000
- Youth Services Programs \$448,000
- Federal French Language Grant \$285,000
- Settlement Services \$2.9 million
- Learning Improvement Fund \$4.1 million (includes \$3.3 million for TEF)
- Annual Facilities Grant \$500,000 (\$3.8 million included in Capital Fund)
- School Generated Funds \$6.5 million
- Other \$145,000

Thank You