

Board of Education School District 41 Burnaby

2018/2019 Status Quo Operating Budget

April 11, 2018

Time Lines – 2018/2019 Budget

March 14, 2018

- Ministry announcement of 2018/2019 Preliminary Operating Grant

April 23, 2018

- Board approval of 2018/2019 Annual Budget

April 30, 2018

- Budget Bylaw forwarded to Ministry

Preliminary Budget Issues/Assumptions

- Based on District's projected student enrolment for 2018/19
- Maintain current service levels and programs
- Student base funding: Increased from \$7,301 to \$7,423 for labour settlement for Teacher and Support Staff salary increases
- Current funding formula used for projections; new formula will be in place 2019/20
- Increase in interest rates leading to additional investment income
- Teacher salary increments \$0.90 million (not funded)
- Benefits – CPP 2%, EI 2%, TPP 0%, MPP 2%,WCB 2%,MSP 0%, EHB 10%, Dental 4%, EAP 0%, Life Ins 0%
- Utilities - Electricity 3%, Gas 1%, Water/Sewer 1%, Recycling/Garbage 3%

Enrolment Projections

	Amended 2017/2018 Total (FTE)	Projected 2018/2019 Total (FTE)	Variance 2018/2019 Total (FTE)	Projected 2019/2020 Total (FTE)	Projected 2020/2021 Total (FTE)
Elementary	13,761	13,811	50	13,958	13,883
Secondary	9,320	9,312	(7)	9,305	9,513
Newcomer Refugees	30	20	(10)	30	30
Secondary - Alternate Schools	199	210	11	210	210
Continuing Ed - School Age	31	31	-	31	31
	23,341	23,385	44	23,534	23,667
Distributed Learning	252	265	13	275	285
Total - School Age	23,593	23,650	57	23,809	23,952

Enrolment Projections

	Amended 2017/2018	Projected 2018/2019	Variance 2018/2019	Projected 2019/2020	Projected 2020/2021
ELL	4,720	4,701	(19)	4,730	4,721
Aboriginal Education	705	692	(13)	680	689
Special Ed - Level 1	25	26	1	26	25
Special Ed - Level 2	888	937	49	979	1,045
Special Ed - Level 3	103	97	(6)	96	101
Adults	77	77	-	77	77
Adults - DL	7	3	(4)	3	3
Total - Unique Student Needs	6,525	6,533	8	6,591	6,661
Total - Summer Learning	6,905	6,905	-	6,905	6,905
Adults - Graduated	173	173	-	173	173
Adults - DL Graduated	12	8	(4)	8	8
International Education	1,441	1,441	-	1,441	1,441

Ministry Grant Announcement

Operating Grant

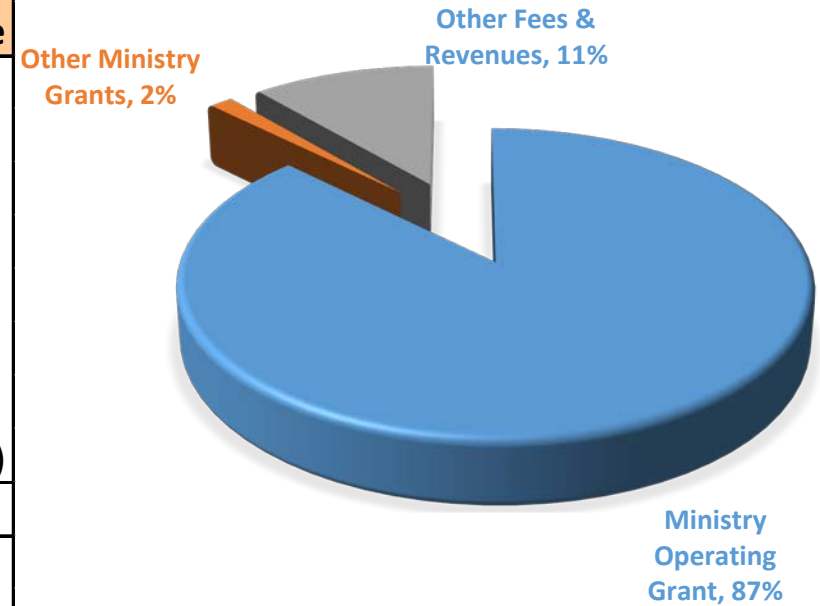
- Labour settlement wage increases fully funded
- Enrolment growth has been funded with a commitment to fully fund increased growth if higher than projection
- No immediate relief to offset new cost for Employer Health Tax - \$1,735,634 impact to 2018/2019

Classroom Enhancement Fund

- 2nd year of funding for targeted to cover costs of the MoA following the Supreme Court of Canada ruling
- Districts will be funded similarly to last year through an application process – due April 30 with late May/early June approval
- Stage 1 funding provided for \$7,560,751 (87.6 FTE) compared to \$9,357,072 (111.8 FTE) in 2017/2018
- 32.63 FTE of Non-Enrolling teachers funded last year will not be funded this year
- Overhead fund will be a 'zero-based' budget
- Remedy costs will be finalized in the fall

Operating Grant

	2017/18 Amended	2018/2019 Status Quo	Variance
Student Base Allocation	169,964,542	173,205,982	3,241,440
Continuing Ed School-Age	128,680	130,830	2,150
Continuing Ed School-Age - Feb/May	97,651	99,283	1,632
Newcomer Refugees - Feb/May	126,282	131,240	4,958
Distributed Learning Allocation	956,938	1,037,000	80,063
Distributed Learning Feb/May	569,333	563,717	(5,616)
	171,843,426	175,168,052	3,324,627
Homeschoolers	2,750	2,750	-
Course Challenges	14,136	14,384	248
	16,886	17,134	248
Total School-Ageed Enrolment Funding	171,860,312	175,185,186	3,324,875

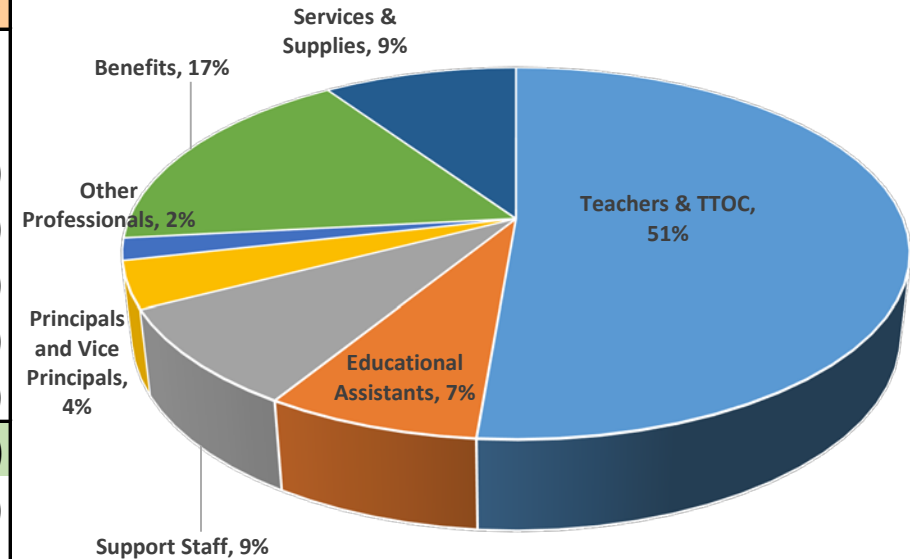


Operating Grant

	Amended	Status Quo	Variance
ELL	6,550,920	6,664,060	113,140
Aboriginal Education	853,050	851,160	(1,890)
Special Ed - Level 1	953,500	1,008,800	55,300
Special Ed - Level 2	16,934,160	17,983,800	1,049,640
Special Ed - Level 3	989,830	950,600	(39,230)
Special Ed - Level 1 Feb Growth	-	-	-
Special Ed - Level 2 Feb Growth	-	97,000	97,000
Special Ed - Level 3 Feb Growth	-	-	-
Vulnerable Students	429,145	429,145	-
Adult Education	177,216	180,209	2,993
Adult Education Feb/May Count	209,542	194,297	(15,245)
Sub-Total Unique Student Needs	27,097,363	28,359,071	1,261,709
Salary Differential	4,881,142	4,895,102	13,960
Unique Geographic Factors	1,294,626	1,408,139	113,513
Summer Session	1,865,760	1,899,593	33,833
Supplement for Education Plan	466,224	469,083	2,859
Administrative Savings Recovery	(1,027,783)		1,027,783
Total Supplemental Funding	34,577,332	37,030,988	2,453,657
Total Ministry of Education Funding	206,437,643	212,216,174	5,778,531

Status Quo Operating Budget

	2017/2018	2018/2019	Variance
Total Revenue	238,007,251	242,538,296	4,531,045
Salaries:			
Teachers & TTOC	120,942,676	124,409,341	(3,466,665)
Educational Assistants	16,834,960	18,078,543	(1,243,583)
Support Staff	20,441,544	20,750,758	(309,214)
Principals and Vice Principals	9,288,109	9,813,410	(525,301)
Other Professionals	4,152,996	4,664,310	(511,314)
Total Salaries	171,660,285	177,716,362	(6,056,077)
Benefits	38,691,142	41,675,614	(2,984,472)
Services & Supplies	26,676,365	22,985,679	3,690,686
Total Expenses	237,027,792	242,377,655	(5,349,863)
Net Expenses for the Year	979,459	160,641	(818,818)



Status Quo Operating Budget

	2017/2018	2018/2019	Variance
Net Expenses for the Year	979,469	160,641	(818,828)
Transfer to Local Capital	(4,092,000)	(1,042,000)	3,050,000
	(3,112,531)	(881,359)	2,231,172
Carryover of Prior Year`s Unspent Funds	2,903,867	TBD	(2,903,867)
Application of Prior Year's Restricted Surplus	1,208,664	-	(1,208,664)
Net Surplus from Operations	1,000,000	(881,359)	(1,881,359)
Restricted Surplus	3,000,000	TBD	TBD
Unrestricted Surplus	5,092,370	TBD	TBD
Fund Balance End of Year	8,092,370	TBD	TBD

Status Quo Three Year Budget

(April 2018)

	2018/2019	2019/2020	2020/2021
Revenue			
Ministry Operating Grant	211,188,391	215,618,296	220,487,049
Other Ministry of Education Grants	3,661,761	3,661,761	3,661,761
Other Revenue	27,688,144	27,688,144	27,688,144
	242,538,296	246,968,201	251,836,955
Expenditures			
Salaries	177,716,362	182,134,134	187,086,057
Benefits	41,675,614	44,244,907	45,172,656
Services & Supplies	22,985,679	23,060,810	23,138,233
	242,377,655	249,439,850	255,396,946
Net Revenue (Expense) for the Year	160,641	(2,471,649)	(3,559,991)
Local Capital	(1,042,000)	(1,042,000)	(1,042,000)
Surplus / (Deficit)	(881,359)	(3,513,649)	(4,601,991)

2018/2019 Key Budget Issues

- CEF teachers requests over minimum funding of 87.6 FTE
- Education Assistants requested through CEF Overhead
- Other CEF Overhead Requests (Custodial, HR, Payroll, TTOC)
- Employer Health Tax not funded
- Exempt staff compensation increases not funded
- Teacher & Education Assistant recruitment and retention