



Burnaby School District Preliminary Budget Report 2020/2021

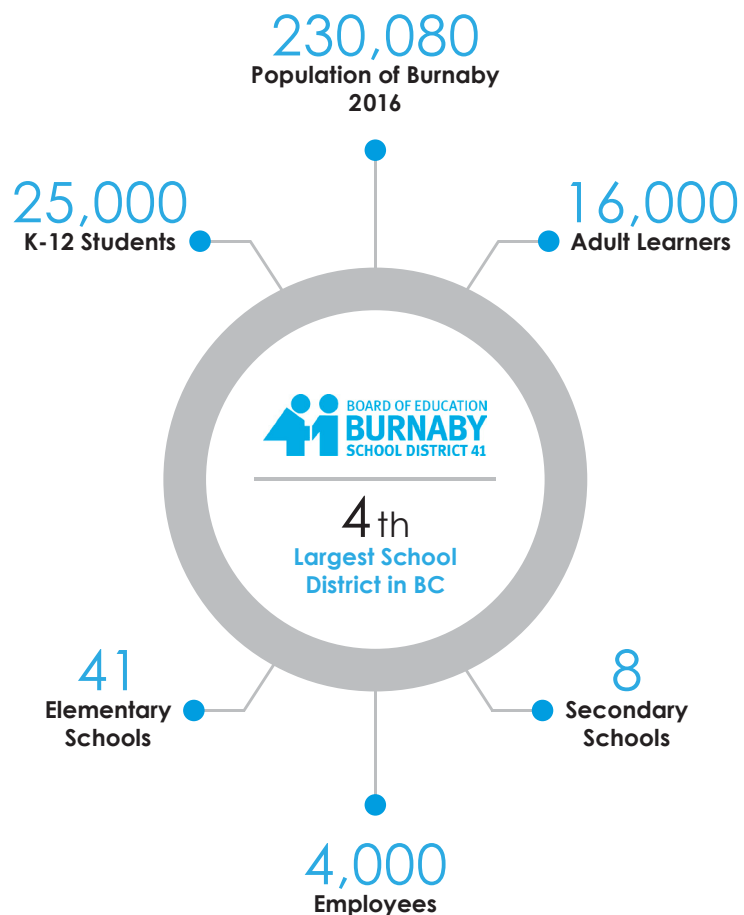
Introduction

In the Spring of 2020, as the Burnaby School District looks to the budget process, across the country and around the world life looks different because of COVID-19. The changeability and unpredictability brought on by the pandemic is impacting all areas of life, including financial projections for school districts. In these uncertain times, the Burnaby School District looks to its vision, mission, and core values as defined in the district's strategic plan. While we anticipate a difficult budget year, we will continue to have a student-centred focus.

Who We Are

Formed in 1906, the District is on the traditional territory of the Coast Salish Nations of Musqueam, Tsleil-Waututh and Squamish. Our District is now the fourth largest in BC, with 24,000 students (K-12) and 4000 dedicated employees. We operate 41 elementary schools and 8 secondary schools, including a range of district programs and Provincial Resource Programs. We also provide lifelong learning opportunities to more than 16,000 adult learners through our established Burnaby Community & Continuing Education program.

The District's work is governed by seven elected Trustees, whose four-year term began in 2018.



Budget Timeline

Traditionally the district's budget process takes place in the month of April, which includes consultation with partner groups and the public. It concludes at the end of the month with final budget approval by the Board of Education. This year, the month of April was focused on critical pandemic response plans, as well as setting up and enacting continuity of learning for students. Therefore the timing of the typical budget process was delayed. The revised budget timeline is below.

Date	Topic	Audience
May 5, 2020	Q3 and draft preliminary budget review	Finance Committee
May 6, 2020	Q3 and draft preliminary budget review	Finance Committee
May 11, 2020	Presentation of Budget Proposals	Finance Committee
May 13, 2020	Presentation of budget proposals	Burnaby Leadership Team
	Presentation of budget proposals	Finance Committee
May 14, 2020	Presentation of budget proposals	Partner groups
May 19, 2020	Presentation of budget proposals	DPAC budget meeting
May 20, 2020	Input from partner groups	Partner groups
	Refine budget proposals	Finance Committee
May 29, 2020	Presentation of budget proposals	Burnaby Leadership Team
June 2, 2020	Presentation of budget proposals and receive public input	Burnaby community
June 23, 2020	Board approval of final 2020/21 operating budget	Public Session Board meeting

Our Vision, Mission, and Values



Our Vision

A premier learning community where we engage and innovate to inspire global citizenship.



Our Mission

To engage and empower a caring, inclusive community of learners for the opportunities of today and tomorrow.



Our Values

Together these ways of thinking and acting help form the culture of our schools and workplaces. By upholding these values, we can build an environment that will lead to the fulfilment of our mission and vision.

Students Come First

Learners are at the centre of what we do. We focus on their lives within our schools, support them in their lives away from our schools, and keep in mind the lives they will lead in the future, recognizing that their time with us will be key in shaping their futures.

The Power of Diversity

Burnaby is one of the most diverse cities in the world, and we recognize this as a privilege and a strength. We meaningfully involve all learners and respect and value the infinitely variable characteristics that make them unique human beings.

Equity, Access, Inclusion

Our schools are for everyone. We recognize that barriers exist and seek to identify and remove them. We encourage our learners to speak honestly, and we uphold the rights of individuals, families and organizations within our schools and our community. We value and respect everyone's contributions.

Collaboration and Partnership

We strive for trusting, respectful, collaborative relationships, and we work together to ensure we make the best decisions. The learning environment includes our learners, teachers, all staff, families and the community. We work with and encourage the participation of all.

Curiosity, Innovation, Discovery

The world we live in is complex and rapidly changing. We, our students, and the world itself are beneficiaries when questions are asked, experiments undertaken, ventures launched, and challenges embraced. Our classrooms and school communities foster curiosity, innovation, and discovery.

Excellence, Success, Improvement

We challenge ourselves and our learners to make their highest contributions, and we foster opportunities to make this possible. We celebrate success and recognize that there are many ways to define and achieve it. Working collaboratively, we challenge ourselves and our learners to improve, as individuals and as a group. Along with these ideals, we place an equal emphasis on health and well-being, as it is required to support all of our contributions and achievements.

2019/20 Quarter 3 Financial Update

In February 2020, the Board approved the 2019/20 Amended Budget which included updated enrolment figures as at September 2019 and other updates to projections within the budget. There has been a significant impact to budget as a result of the COVID-19 crisis. Below are updates to those projections, split out to show the estimated impact of COVID-19 to the budget.

	19/20 Amended	19/20 Q3- Status Quo	19/20 Q3- Covid-19	Variance	Variance- Covid-19	Covid-19 Incremental
Ministry of Education Grants	221,053,482	221,244,277	221,244,277	190,795	190,795	-
Other MOE Grants	5,517,374	5,539,453	5,539,453	22,079	22,079	-
International Education	25,628,150	25,878,264	25,828,764	250,114	200,614	(49,500)
Continuing Education	2,616,333	2,616,333	2,441,610	-	(174,723)	(174,723)
Investment Income	1,562,000	1,511,000	1,210,000	(51,000)	(352,000)	(301,000)
Rentals & Leases	910,719	1,002,910	687,153	92,191	(223,566)	(315,757)
Other Fees & Revenues	1,003,829	1,159,263	1,108,013	155,434	104,184	(51,250)
Total Grants & Revenue	258,291,887	258,951,500	258,059,270	659,613	(232,617)	(892,230)
Teachers & TTOC	130,067,958	129,867,901	127,397,659	200,057	2,670,299	2,470,242
Educational Assistants	20,692,533	20,534,214	20,022,443	158,319	670,090	511,770
Support Staff	21,640,433	21,690,570	21,734,118	(50,137)	(93,685)	(43,548)
Principals and Vice Principals	10,116,481	10,045,160	10,045,160	71,321	71,321	-
Other Professionals	4,953,625	4,986,411	4,986,411	(32,786)	(32,786)	-
Benefits	43,002,947	42,539,223	41,895,951	463,724	1,106,996	643,271
Total Salaries and Benefits	230,473,977	229,663,478	226,081,743	810,499	4,392,234	3,581,736
Services & Supplies	29,262,361	27,057,498	25,556,730	2,204,863	3,705,631	1,500,768
Total Expenses	259,736,338	256,720,976	251,638,473	3,015,362	8,097,865	5,082,504
Net Expenses for the Year	(1,444,451)	2,230,524	6,420,797	3,674,975	7,865,248	4,190,274
Local Capital	(2,770,713)	(2,770,713)	(2,770,713)	-	-	-
International Reserve	(500,000)	(500,000)	(500,000)	-	-	-
Prior Year's Surplus	6,354,954	6,354,954	6,354,954	-	-	-
Surplus / (Deficit)	1,639,790	5,314,765	9,505,038	3,674,975	7,865,248	4,190,274

Major Changes

The major changes from the 2019/20 Amended Budget to the pre-COVID-19 Q3 projection were as follows:

- Increased enrolment in special education from the February enrolment count and February international student intake (+\$0.46m)
- Projected staffing costs close to budget
- Salary variances led to benefits savings of \$0.16m and a one-time \$0.31m credit for plan surpluses held by our provider
- Services and supplies savings resulted from utilities (\$0.23m), IT services (\$0.51m), furniture and equipment (\$0.52m), school allocations (\$0.21m), career programs (\$0.24m), insurance (\$0.12m), Burnaby Online (\$0.11m)

The major changes from the 2019/20 Amended Budget as a result of COVID-19 were as follows:

- Shift to online learning led to a reduction of teachers teaching on call (\$2.88m) and casual support staff (\$0.69m)
- International education revenue decrease (\$0.05m) due to cancellation of the Spring intake
- Community and continuing education revenue decrease (\$0.17m) due to lower enrolment resulting from moving classes online
- Interest rates decreased from 2.95% to 1.45% leading to a reduction in investment income (\$0.30m)
- Facilities rentals were halted in April leading to a decrease in rental revenue (\$0.32m)
- Additional services and supplies savings resulted from furniture and equipment (\$0.23m) and school allocations (\$1.27m) due to a directive to freeze budgets (other than health & safety and continuance of learning).
- Purchase of laptops for students, school phone system upgrades and student Wifi will increase technology costs (\$0.14m)
- Increased custodial time, supplies and the purchase of plexiglass partitions (\$0.15m)
- Meals delivery for vulnerable students funded through CommunityLink grant (\$0.20m)

2020/21 Status Quo Budget

The development of the 2020/21 budget required the district to make a number of assumptions related to the provincial budget, local factors and factors affected by COVID-19. These assumptions each have varying levels of risk which have also been identified here.

Budget Assumptions

Provincial	Risk
Provincial government education will fund total provincial enrolment including any growth	Moderate
Funding allocation model will not change for 2020/21 school year	Low
Per student base funding unchanged at \$7,560	Low
Wage settlements for BTA and CUPE will be funded	Moderate
Minor capital funding (AFG, SEP, CNCP) will be maintained	Low

Local	Risk
Enrolment stability, with moderate future growth	Moderate
Average teacher salary cost will be consistent – no negative impact on December 2020 grant recalculation	Low
BTA contract provisions that establish service levels will remain in place	Low
Staffing: -BTA 2% annual increase and \$729,000 for salary increments -CUPE 2% annual increase -Exempt / PVP 2% annual increase and salary grid increases	Low Low Low
Community & Continuing Education - \$315,000 net increase due to addition tuition-based programs	Low
General inflation applies to utility costs only and other services and supplies remain constant	Low
Benefits Rate Changes - CPP 2.9%, EI 0.5%, WCB 6.0%, Teacher Pension 0.0%, Municipal Pension 0.0%, Health 5.7%, Dental 2.5%	Low

Covid-19 related	Risk
School will return to normal operations in September 2020	Moderate
International enrolment will decrease by 45%, but is expected to recover over the next 3 years	High
Summer school will run but will generate a reduced surplus due to capacity restrictions and cleaning requirements	Low
Facility rentals will not exist until January 2021	Moderate
Interest rates will remain low (1.45%) for 3-years	Low
Community & Continuing Education will see a one-time \$60,000 net reduction	Low

In addition to the above assumptions and risks, there is a need to respond to the increasing demands for providing meal services for vulnerable students. Prior to COVID-19, school meals were provided through the CommunityLink special purpose fund supplemented by funding from parent contributions. After the 2020 spring break, the meals program changed from meals being prepared and served in schools to being delivered to students. This change in service has led to an increased cost. In 2019-20, this cost was absorbed through a surplus within the Special Purpose Fund that was generated due to savings recognized as a result of COVID-19.

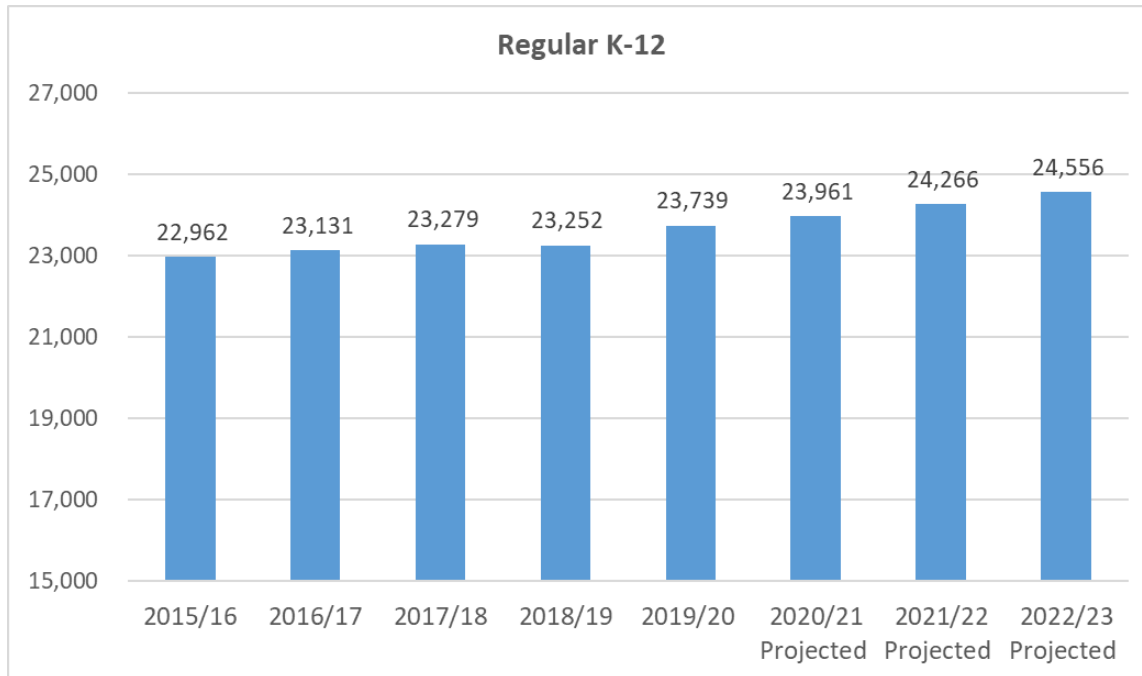
When schools return in September, the savings generated in CommunityLink from March 2020 to June 2020 are not expected to continue. Due to the lingering economic situation, there may be a continued demand from families for a meals program with reduced parent contributions. These costs, estimated to be \$475,000, have not been built into the 2020-21 budget.

Enrolment

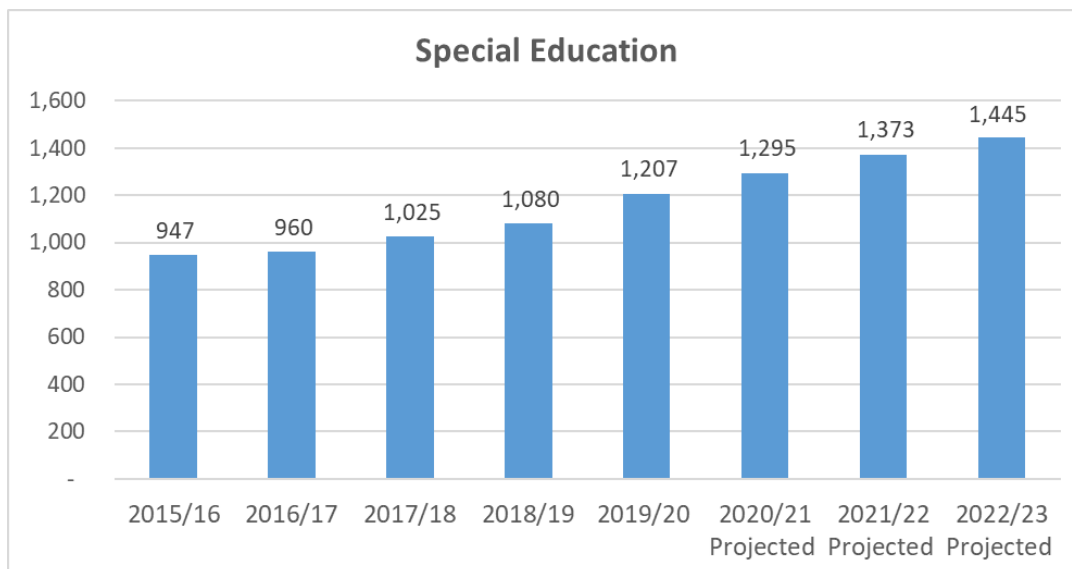
The Burnaby School District is funded primarily through an operating grant received from the Ministry of Education. The operating grant is based on student enrolment which is compiled through a data collection process in September, February, May and July. The District receives a fixed amount per full-time equivalent student (FTE). The School District also receives supplementary grants for students who are identified as having unique needs and for other demographic and geographical factors.

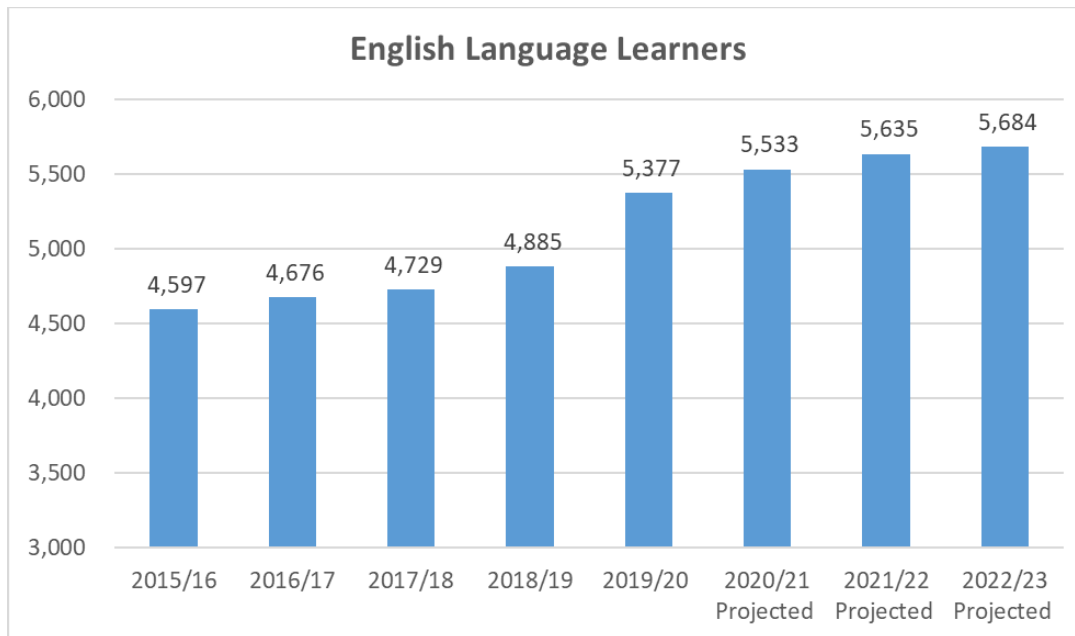
District staffing levels are driven directly by student enrolment. Since salaries and benefits make up approximately 90 percent of district expenses, reliable enrolment data is essential for financial planning. Each year the School District completes an analysis of historical enrolment and student retention trends, reviews population data and new municipal development approvals to develop an estimate of elementary and secondary student FTE for the ensuing three budget years.

Regular K-12 enrolment has been stable over the past five years showing only moderate growth. It is expected to remain stable through the 2020/2021 school year with growth projected for the 2021/2022 and 2022/23 years. This modest growth is occurring at both the elementary and secondary levels.

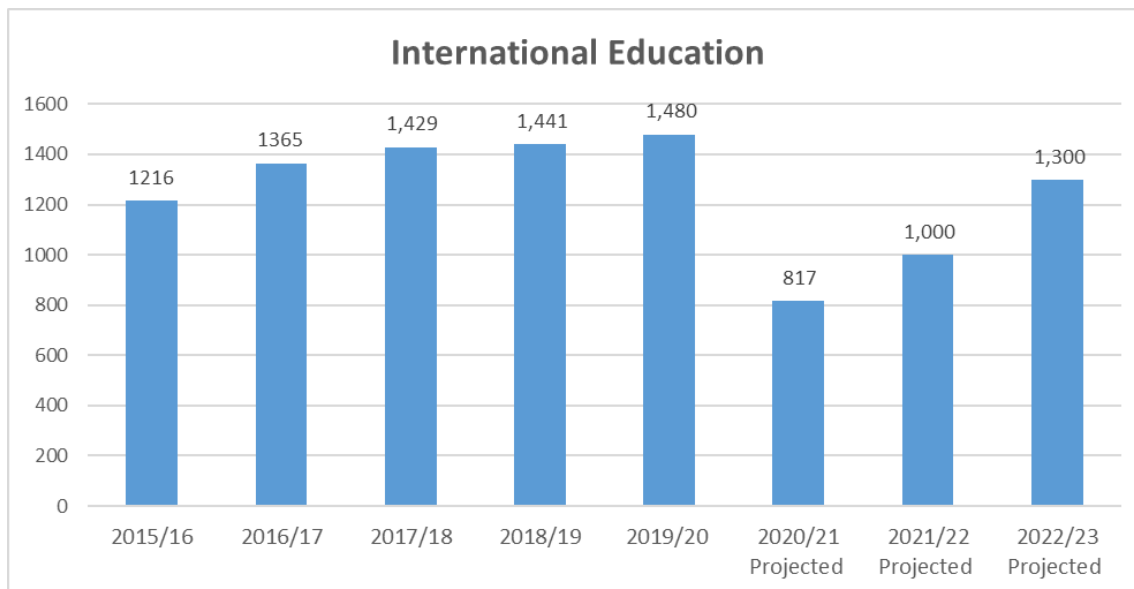


Over the past five years the School District has experienced significant growth in the number of special needs students and English language learners (ELL). This trend is forecasted to continue through the 2022/2023 school year with special needs up 19 percent and ELL up 6 percent from over the next three years.





International education has seen significant historical enrolment growth. As a result of the global travel restrictions put in place to combat COVID-19 and personal health related concerns, an enrolment decline of 663 FTE or 45 percent is expected in 2020/2021. Enrolment is anticipated to recover by 183 FTE in 2021/2022 and an additional 300 FTE in 2022/2023.



2020/21 Operating Grant Allocation Formula Overview

Public school districts in BC are primarily funded through an operating grant provided by the Ministry of Education. The formula for the grant is based on student counts across various areas and other district factors as outlined below.

Provincial Totals

76%
allocated
through the
Basic
Allocation

Basic Allocation	
Common per student amount for every FTE student enrolled by school type	
Standard School: \$7,560 per school age FTE	Continuing Education: \$7,560 per school age FTE
Alternate School: \$7,560 per school age FTE	Distributed Learning: \$6,100 per school age FTE

16%
allocated to
recognize
unique
student
enrolment

Unique Student		
Additional per student funding to address uniqueness of district enrolment and support additional programming		
Level 1 Special Needs: \$43,000 per student	Level 2 Special Needs: \$20,400 per student	Level 3 Special Needs: \$10,300 per student
English/French Language Learning: \$1,520 per student		

8%
allocated to
recognize
unique
district
factors

Unique District				
Additional funding to address uniqueness of district factors				
Small Community: for small schools located a distance away from the next nearest school	Low Enrolment: for districts with low total enrolment	Rural Factor: located some distance from Vancouver and the nearest large regional population centre	Climate Factor: operate schools in colder/ warmer climates additional heating or cooling requirements	Sparseness Factor: operate schools that are spread over a wide geographic area
Student Location Factor: based on population density of school communities			Supplemental Student Location: Level 1 and 2 special needs enrolment	
Salary Differential: Funding to districts that have higher average educator salaries				

Revenues

The table below summarizes projected revenues in the pre-COVID-19 2020/21 status quo budget compared to the 2019/20 amended budget:

	2019/20 Amended	Pre-Covid-19 2020/21 Status Quo	Variance - Amended
Ministry of Education Grants	221,053,482	226,802,565	5,749,083
Other MOE Grants	5,517,374	5,030,446	(486,928)
International Education	25,628,150	24,710,450	(917,700)
Continuing Education	2,616,333	2,616,333	-
Investment Income	1,562,000	1,562,000	-
Rentals & Leases	910,719	910,719	-
Other Fees & Revenues	1,003,829	1,003,829	-
Total Grants & Revenue	258,291,887	262,636,342	4,344,455

Expenses

The following tables summarize projected expenses in the pre-Covid-19 2020/21 budget compared to the 2019/20 amended budget:

	2019/20 Amended	Pre-Covid-19 2020/21 Status Quo	Variance - Amended
Total Revenue	258,291,887	262,636,342	4,344,455
Salaries:			
Teachers & TTOC	130,067,959	131,890,959	1,823,000
Educational Assistants	20,692,533	22,129,386	1,436,853
Support Staff	21,640,433	22,145,500	505,067
Principals and Vice Principals	10,116,481	10,555,906	439,425
Other Professionals	4,953,625	5,567,339	613,714
Total Salaries	187,471,031	192,289,090	4,818,059
Benefits	43,002,947	44,239,956	1,237,009
Total Salaries and Benefits	230,473,978	236,529,046	6,055,068
Services & Supplies	29,262,361	26,184,691	(3,077,670)
Total Expenses	259,736,339	262,713,737	2,977,398

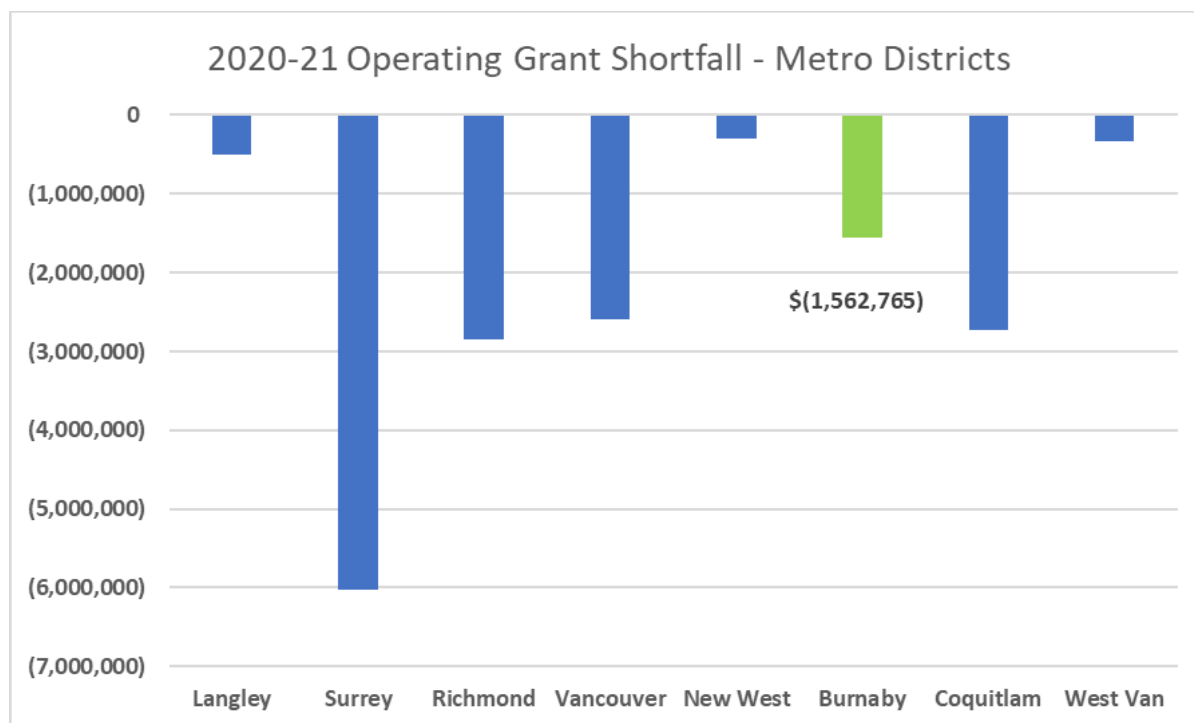
Operating Surplus

The table below shows the revenues, expenses and total surplus in the pre-Covid-19 2020/21 budget compared to the 2019/20 amended budget:

	19/20 Amended	Pre-Covid-19 2020/21 Status Quo	Variance - Amended
Revenue	258,291,887	262,636,342	4,344,455
Salaries and Benefits	(230,473,978)	(236,529,046)	(6,055,068)
Services / Supplies	(29,262,361)	(26,184,691)	3,077,670
Local Capital	(2,770,713)	(2,102,000)	668,713
Restricted Surplus	3,377,611		(3,377,611)
International Education Reserve	(500,000)		500,000
Balance 19/20 Preliminary Budget	2,977,343		(2,977,343)
Surplus / (Deficit)	1,639,789	(2,179,395)	(3,819,184)

Funding Announcement Impact

Consistent with prior years, in March the Ministry of Education announced the preliminary funding for the 2020-21 preliminary budget based on enrolment projections provided by school districts. In addition to funding changes in enrolment based on the funding formula detailed above, an increase in funding was to be provided for increased costs due to wage increases and allocation of local funds for CUPE staff as a result of their most recent collective agreement, along with an amalgamation of funds that were being provided outside of the main operating block. These other areas included funding to offset costs for the carbon tax and the employer health tax as well as a supplement that was being provided to districts for the Rural Education Enhancement Fund (REEF). The net effect of these changes to the funding allocation model resulted in Metro Vancouver districts receiving less funding than what was expected once factoring in the increased costs and reallocations. Below is summary of the impact to Metro Vancouver districts when comparing to what was previously provided or expected as a result of increased costs.



Covid-19 Status Quo

The COVID-19 crisis has had a significant impact to the budget for 2020/21. Below is a table detailing the financial impact of each area as described in the COVID-related budget assumptions table, which included the impact of the Ministry of Education funding announcement.

Budget Adjustments by Area

Covid-19 Impacts										
	MOE Funding									
	Original	Announcement	International	Summer Session	Continuing Education	Investment Income	Rentals	Labour Settlement	Other	Status Quo
Grants & Revenue	262,636,342	(1,367,659)	(11,390,250)	(1,519,523)	(60,000)	(1,039,285)	(455,360)	7,146,649	35,300	253,986,214
Expenses										
Salaries and Benefits	236,529,046	195,105	(3,115,085)	(866,298)	-	-	-	7,146,649	(41,204)	239,848,212
Services & Supplies	26,184,691	-	(2,377,033)	(34,506)	-	-	-	-	-	23,773,152
Expenses	262,713,737	195,105	(5,492,118)	(900,804)	-	-	-	7,146,649	(41,204)	263,621,364
Net Expenses	(77,395)	(1,562,764)	(5,898,132)	(618,719)	(60,000)	(1,039,285)	(455,360)	-	76,504	(9,635,151)
Local Capital	(2,102,000)	-	-	-	-	-	-	-	-	(2,102,000)
Surplus / (Deficit)	(2,179,395)	(1,562,764)	(5,898,132)	(618,719)	(60,000)	(1,039,285)	(455,360)	-	76,504	(11,737,151)

Revenue

The table below summarizes projected revenues in the Covid-19 2020/21 status quo budget compared to the 2020/21 status quo budget:

	Pre-Covid-19 2020/21 Status Quo	2020/21 Covid- 19 Status Quo	Variance - Status Quo
Ministry of Education Grants	226,802,565	227,277,636	475,071
Other MOE Grants	5,030,446	9,035,602	4,005,156
International Education	24,710,450	13,320,200	(11,390,250)
Continuing Education	2,616,333	2,556,333	(60,000)
Investment Income	1,562,000	522,715	(1,039,285)
Rentals & Leases	910,719	455,359	(455,360)
Other Fees & Revenues	1,003,829	818,369	(185,460)
Total Grants & Revenue	262,636,342	253,986,214	(8,650,128)

Expenses

The following tables summarize projected expenses in the Covid-19 2020/21 status quo budget compared to the 2020/21 status quo budget:

	Pre-Covid-19 2020/21 Status Quo	2020/21 Covid- 19 Status Quo	Variance - Status Quo
Total Revenue	262,636,342	253,986,214	(8,650,128)
Salaries:			
Teachers & TTOC	131,890,959	134,561,583	(2,670,624)
Educational Assistants	22,129,386	22,374,199	(244,813)
Support Staff	22,145,500	22,194,026	(48,526)
Principals and Vice Principals	10,555,906	10,555,906	-
Other Professionals	5,567,339	5,570,674	(3,335)
Total Salaries	192,289,090	195,256,388	(2,967,298)
Benefits	44,239,956	44,591,825	(351,869)
Total Salaries and Benefits	236,529,046	239,848,212	(3,319,166)
Services & Supplies	26,184,691	23,773,152	2,411,539
Total Expenses	262,713,737	263,621,364	(907,628)
Net Expenses for the Year	(77,395)	(9,635,151)	(9,557,756)
Local Capital	(2,102,000)	(2,102,000)	-
Surplus / (Deficit)	(2,179,395)	(11,737,151)	(9,557,756)

Three Year Budget

Below is a three-year projection of the operating budget. This projection is based on factors that are known to the district at that time and contain assumptions that the District will maintain current service level and programs. Revenues are primarily based on enrolment projections and the Ministry's current funding formula. International education enrolment is expected to increase by 22% in 2021/22 and an additional 30% in 2022/23. Expenses are based on maintaining current service levels with projected increases to salaries based on estimated collective agreement increases and inflation applied to benefits and utilities costs. Local Capital expenditures are increased to reflect the contributions required to support the Education Technology Plan.

	2020/21 Covid- 19 Status Quo	2021/22 Projected	2022/23 Projected
Revenue	253,986,214	267,312,107	280,524,360
Salaries and Benefits	(239,848,212)	(251,779,480)	(262,574,941)
Services / Supplies	(23,773,152)	(24,268,804)	(25,001,006)
Local Capital	(2,102,000)	(2,602,000)	(3,102,000)
Surplus / (Deficit)	(11,737,151)	(11,338,177)	(10,153,587)

Budget Adjustments

A difficult financial position exists that has been brought on by the COVID-19 crisis. The budget adjustments below were developed to keep in line with the District's vision, mission and core values defined in strategic plan.

Status Quo budget adjustments are made to keep staffing in line with enrolment changes. Teaching staff (11.38 FTE) and Educational Assistants (24.0 FTE) were added to support the enrolment growth in the regular enrolling and special education areas, while the loss of international enrolment led to a teacher reduction (-34.48 FTE).

Restructuring of staffing within the entire budget has occurred to protect direct classroom supports.

**Positive amounts are budget reductions, negatives are budget additions*

Staffing Adjustment Summary		
Area	FTE	\$
CUPE		
District Office Re-Organization	2.60	173,000
Facilities	1.20	89,000
International Education	1.00	55,000
School Allocations	8.14	395,000
CUPE Total	12.94	712,000
PVP/Excluded		
District Office Re-Organization	2.00	326,000
PVP/Excluded Total	2.00	326,000
Teaching		
Educational Support	2.00	163,000
International Education	1.00	94,000
School Allocations	(15.36)	(1,444,000)
Teaching Total	(12.36)	(1,187,000)
Grand Total	2.58	(149,000)

Total FTE Adjustment	Teachers	CUPE	PVP/Exempt	Total
Budget Adjustments	(12.36)	12.94	2.00	2.58
Status Quo Budget Adjustments	(11.17)	(24.00)	-	(35.17)
Status Quo Budget Adjustments International	34.48	-	-	34.48
Total All Staff FTE	10.95	(11.06)	2.00	1.89

Services & Supplies Adjustment Summary	
Area	\$
Business Services	705,000
Board Office	291,000
New CCE Health Program - Net Funding	315,000
All Departments	1,694,503
Grand Total	3,005,503

Three Year Budget Fund Balance

Along with the budget adjustments above, an allocation of prior year's surpluses and reserves is required to balance the budget and position the district to financially recover from the impact of the COVID-19 crisis. Below is a table detailing the usage of surpluses and reserves over three years.

	2020/21 Preliminary Budget	2021/22 Projected	2022/23 Projected
Revenue	254,631,751	267,957,644	281,169,897
Salaries and Benefits	(240,240,644)	(251,426,414)	(262,214,876)
Services / Supplies	(21,169,755)	(21,665,406)	(22,397,608)
Local Capital	(2,102,000)	(2,602,000)	(3,102,000)
Surplus / (Deficit)	(8,880,648)	(7,736,176)	(6,544,586)
Use of Operating Reserves			
Current Unrestricted 18-19 Financial Statements	3,851,639	-	-
Amended / Q3 2019/20 Budget Projection	2,529,009	4,968,616	2,007,412
Restricted Reserves - Reclassification	-	1,267,560	-
International Education Restricted Reserve	2,500,000	1,500,000	-
Surplus Usage	8,880,648	7,736,176	2,007,412
Total Surplus / (Deficit)	-	-	(4,537,174)

Budget Monitoring and Stages of COVID-19

Several assumptions are included in the development of the 2020/21 operating budget which results in a much higher degree of uncertainty than normal. The budget was developed while K-12 education in BC was moving from Stage 4 to Stage 3 on the COVID-19 restart plan as of June 1st. Stage 3 included offering 2-3 days of in-class instruction for K-5 students, 1 day per week for Grades 6-12, and 5 days per week for children of essential service workers, students with disabilities and students with diverse needs. The direction from the Ministry of Education is to plan for all students receiving in class instruction 5 days per week in September 2020. This is dependent on the state of public health and the direction of the public health officer.

During the regular cycle of budget monitoring and reporting, a Q1 Financial Report will be presented to Finance Committee during the late Fall in preparation for the Amended Budget in February. This projection would normally be prepared at a higher level incorporating the September enrolment count impacts to revenue and staffing related expenditures. Given the greater degree of uncertainty in budget assumptions, enrolment projections and where the Province will be in the restart plan, more frequent and detailed budget monitoring will be required as more information is known.

This will include review of operating budget assumptions in August 2020, specifically revisiting international student FTE projections, school enrolment and staffing requirements and the stage (1-5) at which the education system is operating. In addition, costs in the CommunityLink fund will be monitored to assess the number of meals being provided and the level of external contributions being provided. The meals program was supported with minimal external contributions in the Spring of 2020 while running at a higher cost per meal than normal due to COVID-19 restrictions. In mid-September, a review of financial projections will be conducted and additional staffing needs will be re-assessed. Further needs arising from these reviews will be met through the unrestricted operating reserve and a redistribution of available budget funds.

Special Purpose Fund

The Special Purpose Fund consists of restricted grants and other funding subject to a legislative or contractual restriction on its use. These revenues are deferred until the related expenditures are incurred. The School District projects the following Special Purpose Fund revenues to be received in 2020/21:

Category	Amount	Discussion
Annual Facility Grant	\$930,932	These funds are used throughout District schools to address ongoing maintenance and improvement needs.
Learning Improvement Fund	\$822,551	Funding used specifically to augment Educational Assistants' hours providing additional support to complex learners.
Strong Start	\$384,000	Strong Start early learning centres provide school-based, drop-in programs for children aged birth to five and their parents or caregivers.
Ready, Set, Learn	\$101,500	Eligible RSL events for 3 to 5 year olds and their parents are hosted to support early learning and facilitate a smooth transition to Kindergarten
Official Languages in Education French Programs	\$272,370	Funding for core French-language programs and curriculum resources.
Community LINK	\$2,994,086	Funding for programs and initiatives to improve the education performance of vulnerable students, including both academic achievement and social functioning.
Classroom Enhancement Fund (CEF)	\$10,430,608	Eligible expenses includes teacher staffing, overhead staffing and equipment costs resulting from restoration of class size and composition language.
BC Provincial School for the Deaf	\$6,710,799	The BC Provincial School for the Deaf is a K to 12 school for the deaf or hard-of-hearing.
Fraser Park / Maples	\$2,359,996	A secondary program which provides assessment, consultation services and classroom instruction to youth referred to the Maples Adolescent Center.
CIC – LINC, SWIS, Wraparound	\$3,682,836	These programs are funded by Citizenship and Immigration Canada. Language Instruction for Newcomers to Canada (LINC) provides language instruction for adults who are newly settled in Canada. Settlement Workers in Schools (SWIS) places settlement workers in schools that have high numbers of newcomer students.
School Generated Funds	\$8,942,801	Funds that are generated locally at the school level and used for school operations
Other	\$384,620	Other programs funded through the Special Purpose Fund
Total	\$38,017,099	

Major Capital Projects

The Burnaby School District expects to have eight active major capital projects at various stages of progress during the 2020-2021 school year. The below table outlines the active projects and timelines. Capital expenditures are primarily funded by Ministry of Education, with additional funding provided through locally generated District capital funds and third-party contributors such as Ministry of Children and Development and the City of Burnaby.

Capital Projects	Project Scope	Date of Approval	Construction Completion	Target Occupancy
District Board Office	Replacement	06-Feb-18	Jul-21	Jul-21
Burnaby North Secondary	Replacement	26-Sep-18	Jun-23	Jun-23
Parkcrest Elementary	Seismic Partial Replacement	12-Jul-19	Jul-22	Sep-22
Seaforth Elementary	Seismic Strengthening	12-Jul-19	Jul-22	Sep-22
Childcare Facilities	Combination - New Build and renovation	11-Feb-20	Sep-20	Sep-20
Brentwood Park Elementary	Expansion	Planning		
Stride Elementary	Replacement	Planning		
Cameron Elementary	Expansion	Planning		

Other Capital Funded Projects

The district is required to submit a five-year capital plan to the Ministry of Education for additional funding for capital projects as described below.

Annual Facilities Grant (AFG) funds are used throughout District schools to address ongoing maintenance and improvement needs.

School Enhancement Program (SEP) projects are investments that contribute to the safety and function of the school while extending the life of the asset.

Carbon Neutral Capital Program (CNCP) projects are investments that contribute to measurable emission reductions and operational costs savings expected as a result of completed projects.

School Playground Equipment projects are investments in various playground equipment.

March 31st Fiscal Year end	2020/2021 Planned Spending
AFG (Capital only)	\$3,645,182
SEP	\$310,000
CNCP	\$877,423
Various School Playground Equipment	\$250,000