

Burnaby School District Preliminary Budget Report 2024/2025

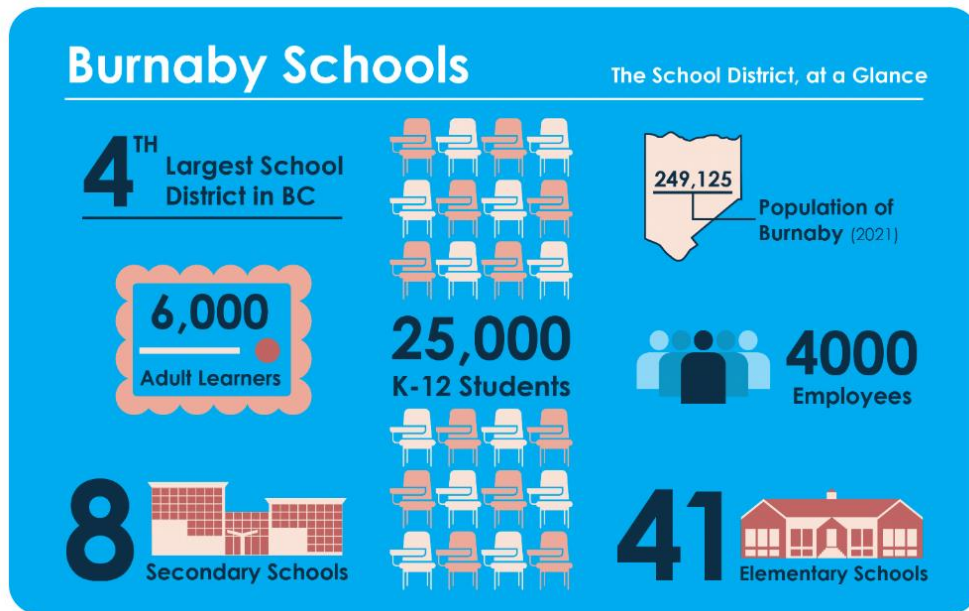
Introduction

Coming out of the pandemic, the Burnaby School District budget has experienced unprecedented enrolment growth but continues to have a structural deficit as this growth has led to facility capacity constraints. The need to support this growth has meant the District must continue to invest in portables, increase staffing to maintain service levels and make the necessary technology investments required to upkeep and upgrade the District's technology infrastructure and assets. An added impact of the capacity constraint due to higher local enrolment growth has also meant fewer seats to accommodate International students, thus leading to a decline in revenue. As the District looks forward, it will be guided by the Burnaby Board of Education's vision, mission and core values as defined in their strategic plan to continue to meet the needs of learners. In addition, decisions made in the budget are guided by the District's Enterprise Risk Management Strategy and student outcomes as reported in the Enhancing Student Learning Report (ESLR).

Who We Are

Formed in 1906, the District is on the traditional territory of the Coast Salish Nations of Musqueam, Tsleil-Waututh and Squamish. The District is the fourth largest district in BC, with a rapidly growing student count of over 25,000 students (K-12) and over 4,000 dedicated employees. The District operates 41 elementary schools and 8 secondary schools, including a range of district programs and Provincial Resource Programs. Also provided are lifelong learning opportunities with more than 6,000 Adult Learners through the established Burnaby Community & Continuing Education Program.

The District's work is governed by seven elected Trustees, whose four-year term began in 2022.



2024/25 Budget Timeline

The District's annual budget process takes place in the month of April, which includes consultation with partner groups and the public. Prior to initiating the annual budget process, an update is made to the previous year's annual budget through the amended budget which is approved by the Board of Education at its regular meeting at the end of February. The amended budget is an update on the budget during the year and considers actual enrolment and other known changes at that time. The amended budget process also includes consultation with partner groups and the public. The annual budget is informed by the previous year's amended budget. After careful consideration of the feedback received, the process concludes with the final budget approved by the Board at its regular Board meeting in April.

2024-2025 Budget Calendar		
Date	Topic	Audience
April 4, 2024	2024-25 Annual Budget Presentation and Gather Input	Burnaby Leadership Team (BLT)
April 9, 2024	2024-25 Annual Budget Presentation	Partner Groups District Parent Advisory Council (DPAC)
April 10, 2024	2024-25 Annual Budget Presentation	Public
April 11, 2024	2024-25 Annual Budget Presentation	District Student Advisory Council (DSAC)
April 16, 2024	Receive Input on 2024-25 Annual Budget	Partner Groups
April 23, 2024	2024-25 Annual Budget Presented for Board Approval	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.

2024-25 Status Quo Budget

The development of the 2024-25 Status Quo Budget is guided by three key drivers that guide resource allocation decisions made by the Board.



Strategic Plan Considerations

The Board of Education's Strategic Plan outlines the District's strategic priorities, goals and objectives. Specifically, the priorities highlighted below will continue to be a focus for the District in improving outcomes for all students

Thriving Students

1 - Engage students in individualized, relevant and innovative learning opportunities

- Engage students and support learning through the innovative use of technology.
- Share the updated District Literacy Framework to ensure it is used in implementing the Curricular Competencies within the curriculum.
- Implement the updated English Language Learning Standards for English language learners.

2 - Embed Indigenous perspectives and knowledge across the District

- Improve academic achievement of all Indigenous students within Burnaby Schools.
- Ensure educators are well supported to incorporate Indigenous worldviews and perspectives into instruction.
- Increase the presence of Indigenous cultures, history and languages across our school communities.

3 - Implement a strength-based approach to inclusion that meets the diverse needs of all students

- Increase professional learning opportunities to develop the capacity of classroom teachers, learning support teachers and Educational Assistants to teach and support learners with varying abilities and special needs.

A Modern, Safe, and Sustainable Learning Environment

1 – Develop and implement a sustainable Education Technology Plan

- Expand Professional Development opportunities to support the integration of technology in classrooms.

Enhancing Student Learning Report

The Enhancing Student Learning Report (ESLR) provides a framework for system-wide improvement of student outcomes and supporting all children and youth to be well positioned for future opportunities beyond high school. With a particular focus on vulnerable student populations, including Indigenous students, Children and Youth in Care, Students with Disabilities or Diverse

Abilities, and English Language Learners, the report outlines specific actions and strategies the District will implement, promising practices to sustain, and performance data to monitor to ensure improved outcomes for these specific student populations.

The most recent ESLR is published on the District website in the 'Student Achievement' section and is reported on regularly through the Board's regular public meetings.

Enterprise Risk Management

Through the Board's Audit Sub-Committee, an Enterprise Risk Management strategy has been developed. Organizational risks were identified through consultation with senior staff at the District. A rating system for evaluating risks was developed based on the matrix shown below.

RISK RATING MATRIX (LIKELIHOOD AND CONSEQUENCE)			
Likelihood and Consequence Descriptors for Risk Assessments			
Likelihood	Rating	Criteria	Probability
Almost certain	5	It is expected to happen. Will certainly happen this fiscal year or during the three year period of the Service Plan.	80% to 100% or once a year or more frequently
Likely	4	We expect it to happen. It would be surprising if this did not happen.	61% to 79% or once every 3 yrs
Possible	3	Just as likely to happen as not. We don't expect it to happen, but there is a chance.	40% to 60% or once every 5 yrs
Unlikely	2	Not anticipated. We won't worry about it happening.	11% to 39% or once every 15 years
Almost certain not to happen	1	It would be surprising if this happened. There would have to be a combination of unlikely events for it to happen.	0 to 10% or once every 25 yrs

Consequence	Rating	Criteria / Examples
Catastrophic	5	- Major problem from which there is no recovery. - Significant damage to organization credibility or integrity. - Complete loss of ability to deliver a critical program.
Major	4	- Event that requires a major realignment of how service is delivered. - Significant event which has a long recovery period. - Failure to deliver a major political commitment.
Moderate	3	- Recovery from the event requires cooperation across departments. - May generate media attention.
Minor	2	- Can be dealt with at a department level but requires Executive notification. - Delay in funding or change in funding criteria. - Stakeholder or client would take note.
Insignificant	1	- Can be dealt with internally at the business unit level. - No escalation of the issue required. - No media attention. - No or manageable stakeholder or client interest.

LIKELIHOOD					
5	LOW	MED	HIGH	EXT	EXT
4	LOW	MED	HIGH	HIGH	EXT
3	LOW	MED	MED	HIGH	HIGH
2	LOW	LOW	MED	MED	MED
1	LOW	LOW	LOW	LOW	LOW
	1	2	3	4	5
CONSEQUENCE					

LIKELIHOOD X CONSEQUENCE			
SCORE	0 – 5	=	LOW
SCORE	6 – 10	=	MEDIUM
SCORE	12 – 16	=	HIGH
SCORE	20 – 25	=	EXTREME

The risk register is reviewed annually by the Audit Sub-Committee and then is referred to the Board for consideration ahead of the key periods, such as the annual budget process or prior to strategic planning. Below are some key strategic risks highlighted as they pertain to the development of the budget.

Strategic Risks

1. A continued increase in student enrolment resulting in additional school facility capacity challenges.
2. As a result of continued local enrolment growth, a further decrease in capacity available to register international students.
3. There is a shortage of land available in the City of Burnaby for the construction of new schools required to accommodate student enrolment growth.
4. Enrolment of students after the annual September 30th enrolment count leading to additional supports being required in the classroom. Students that arrive after this annual enrolment count are not funded through the Ministry's funding formula until the following school year.
5. Outcomes from student groups identified in the Enhancing Students Learning Report continue to achieve success at lower rates than other students.

Budget Assumptions

The development of the 2024/25 Status Quo budget required the District to make several assumptions related to the provincial budget and local factors.

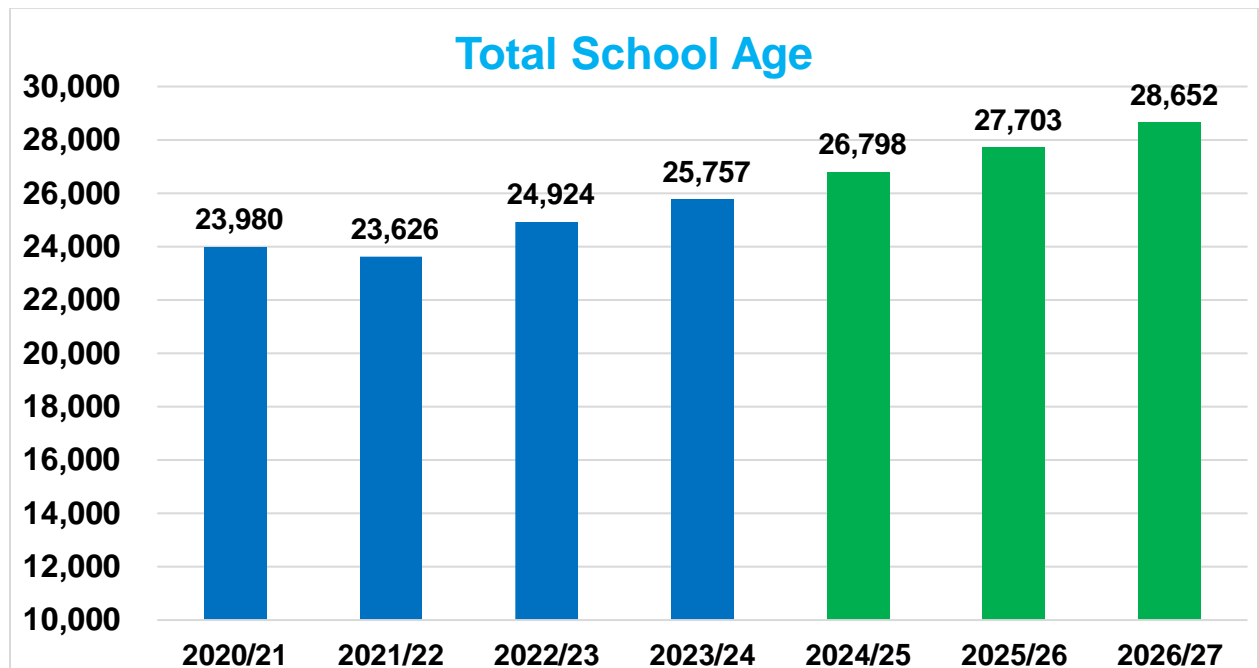
Enrolment
Enrolment growth expected to continue to grow in regular school-age students
International education enrolment expected to decline due to school capacity
Continued growth expected in Level 2 Special Needs student enrolment
Continued significant growth in ELL student enrolment
Revenues
Provincial government will fund total provincial enrolment including any growth
Funding allocation model will not change for 2024/25 school year
Labour Settlement funding to be rolled in the Ministry Operating Grant
Investment income will be lower than 2023/2024 due to expected cuts to interest rates
Salaries and Benefits
Wage settlements for Burnaby Teachers' Association (BTA), Canadian Union of Public Employees (CUPE) Local 379 , Exempt / Principals and Vice Principals (PVP) will be funded
BTA, CUPE Local 379 and Exempt salary increase of 2% considered
BTA salary increments has been considered \$700,000
Additional FTEs consistent with enrollment growth assumptions have been considered for teachers and EAs
Teacher Teaching on Call (TTOC) and EA Casual utilization ratios considered to be the same as 2023/2024
Benefits Rate Changes - CPP and EI 1%, Teacher Pension 0.0%, Municipal Pension 0.0%, Health 5%, Dental 5%
Services and Supplies
General inflation applies to utility costs only and other services and supplies remain constant
Lower international student enrollment has resulted in a cost reduction in some of the items

Enrolment

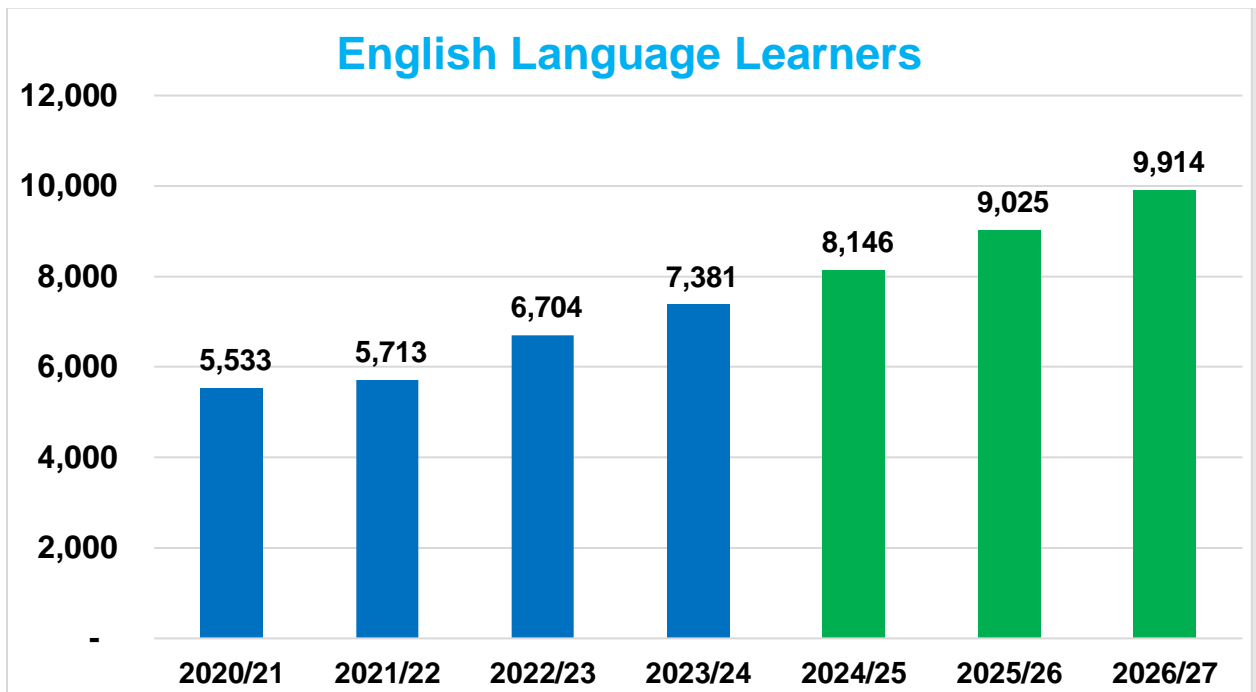
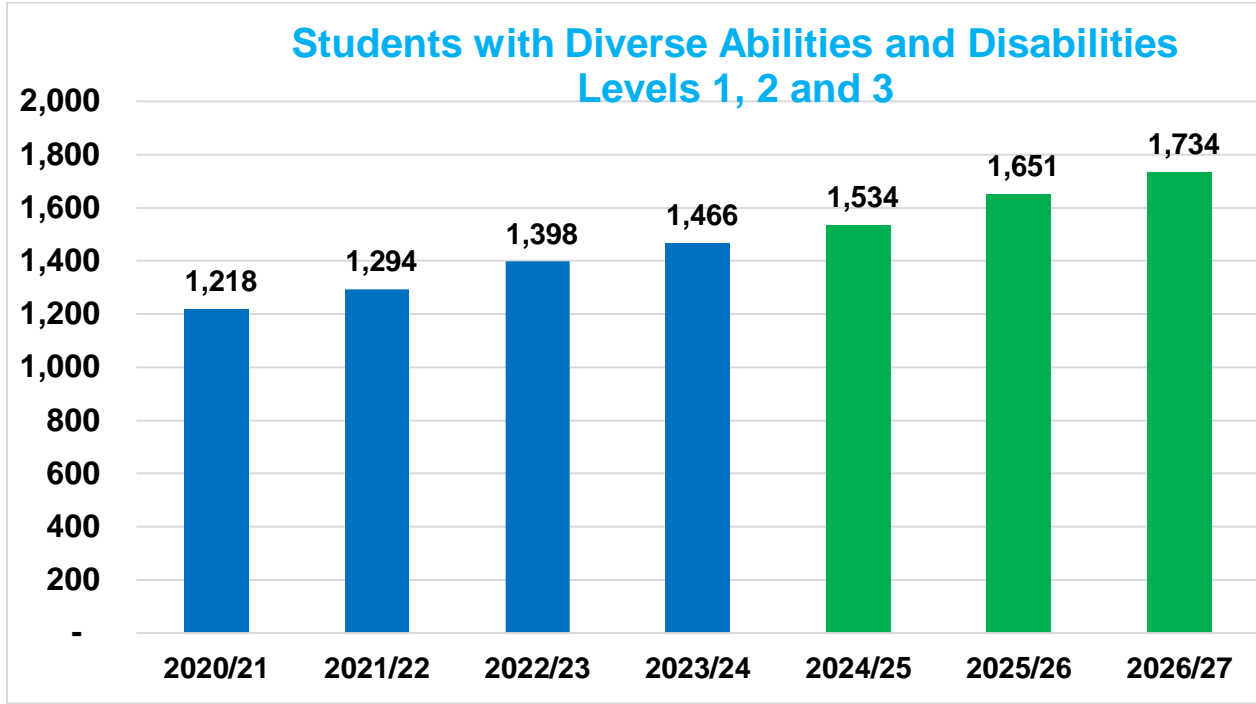
The Burnaby School District is funded primarily through an operating grant received from the Ministry. The operating grant is based on student enrolment which is compiled through a data collection process in September, February, May and July. The District receives a fixed amount per full-time equivalent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

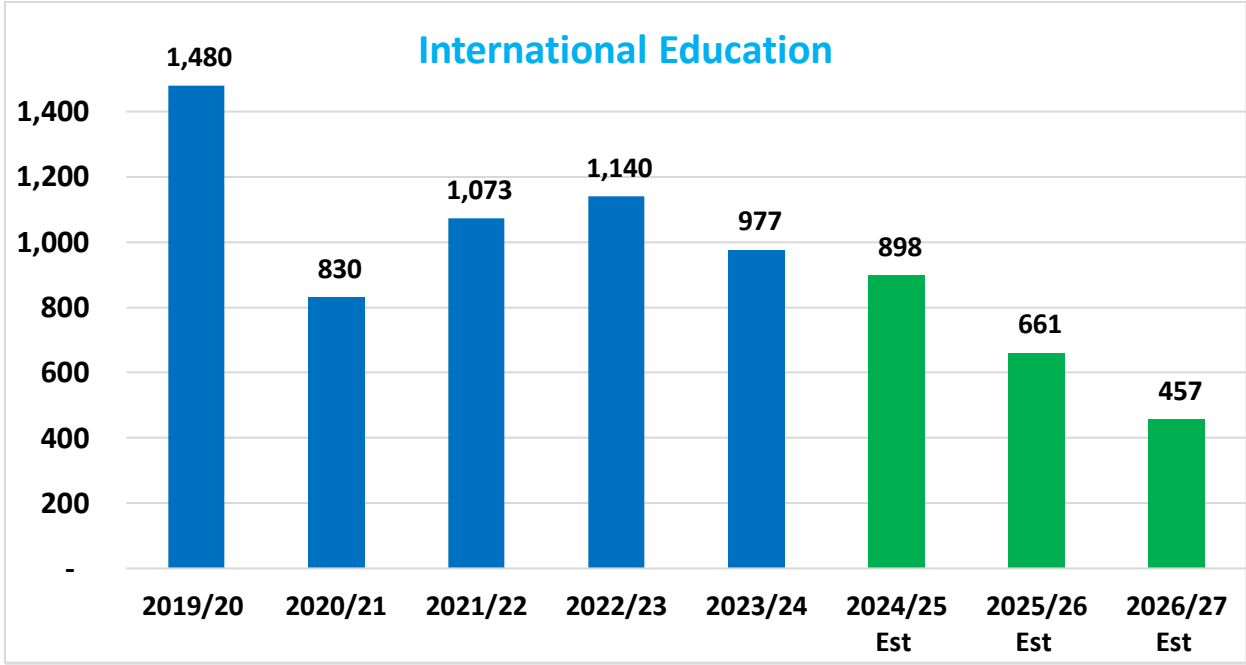
In 2023-24 regular school age enrolment increased by three percent with the addition of 833 new FTE students. This upward trend is expected to continue with an estimated growth of over eleven percent projected from the 2023-24 levels over the next 3 years.



Consistent with regular school age enrolment, students with Diverse Abilities Disabilities as well as English Language Learners (ELL) are also expected to increase through to the 2026-27 school year by 18 percent and 34 percent, from the 2023-24 levels, respectively.



International education enrolment decreased gradually in 2023-24 by 14% or 163 students. For the next three years through to 2026-27, the District is projecting an additional 53% decrease due to constrained school facility capacity. The projected enrolment in international students of only 457 students in 2026-27 is the least it has ever been over the past 8 semesters.



2024-25 Operating Grant Allocation Formula Overview

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

75% allocated through the Basic Allocation	Basic Allocation	
	Common per student amount for every FTE student enrolled by school type.	
	Standard School	\$8,915 per school age FTE
	Alternate School	\$8,915 per school age FTE
	Continuing Education	\$8,915 per school age FTE
	Online Learning	\$7,200 per school age FTE
18% allocated to recognize unique student enrolment	Unique Student	
	Additional per student funding to address uniqueness of district enrolment and support additional programming. Includes Equity of Opportunity Supplement for children and youth in care and students with mental health challenges.	
	Level 1 Inclusive Education	\$50,730 per student
	Level 2 Inclusive Education	\$24,070 per student
	Level 3 Inclusive Education	\$12,160 per student
	Indigenous Education	\$1,795 per student
	English/French Language Learning	\$1,770 per student
	Adult Education	\$5,690 per FTE
7% 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 Factor	Level 1 and 2 inclusive education enrolment	
	Salary Differential	Funding to districts that have higher average educator salaries

Revenues

The Table below summarizes projected revenues in the 2024-25 status quo budget compared to the 2023-24 amended budget:

	2023/24 Amended	2024/25 Status Quo	Variance
MECC Operating Grant	\$ 283,301,011	\$ 305,091,112	\$ 21,790,101
Other MECC Grants	6,683,425	2,487,986	(4,195,439)
Other Provincial Grants	126,500	126,500	-
International Education	16,508,235	15,768,330	(739,905)
Continuing Education	2,324,995	2,324,995	-
Investment Income	2,573,641	1,813,593	(760,048)
Rentals & Leases	1,430,153	1,580,153	150,000
Other Fees & Revenues	950,865	983,230	32,365
Total Grants & Revenue	\$ 313,898,826	\$ 330,175,899	\$ 16,277,073

Variance Analysis

The variance in Ministry Operating Grant is a result of the combination of projected enrolment growth for 2024-25 as well as an increase of \$290 per student to the Ministry Operating Grant funding allocation system. The 2024-25 allocation rate per student is \$8,915. Funding provided by the Ministry for wage increases for Teachers, CUPE, Principals/Vice-Principals and Exempt staff was previously part of the Other MECC Grants in 2022-23 is now funded under MECC Operating Grant for 2023-24 and 2024-25. The Amended Budget 2023-24 includes the Cost-of-Living Adjustment (COLA) labour settlement funding which was funded by the Ministry. As noted earlier in this report, enrolment in International Education is projected to decrease. For 2024-25, the decline in enrolment of 8% is leading to a reduction in international tuition revenues of \$0.74 million compared to 2023-24. Lower Investment income is projected for 2024-25 by \$0.76 million as a result of a decrease in cash balances. An Increase in user fees for facility rentals and summer school fees are projected to add an additional \$0.15 million and \$0.03 million respectively, to the 2024-25 revenues.

Expenses

The following Tables summarizes projected expenses in the 2024-25 status quo budget compared to the 2023-24 Amended budget:

	2023/24 Amended	2024/25 Status Quo	Variance
Salaries			
Teachers & TTOC	\$ 160,088,152	\$ 166,864,753	\$ (6,776,601)
Educational Assistants	27,598,580	29,663,011	(2,064,431)
Support Staff	27,589,539	28,218,937	(629,398)
Principals and Vice Principals	12,533,233	12,783,897	(250,665)
Other Professionals	6,140,861	6,263,678	(122,817)
Total Salaries	\$ 233,950,365	\$ 243,794,276	\$ (9,843,911)
Benefits	55,096,527	59,366,411	(4,269,884)
Total Salaries and Benefits	\$ 289,046,893	\$ 303,160,687	\$ (14,113,795)
Services & Supplies	27,803,013	22,367,967	5,435,046
Local Capital	5,835,333	5,502,000	333,333
Total	\$ 322,685,239	\$ 331,030,654	\$ (8,345,415)

Variance Analysis

The new provincial collective agreement provided for salary increases across all positions including Teachers & Teachers Teaching on Call (TTOC), Educational Assistants, Support Staff, Principals and Vice Principals and Exempt Staff. Further, with the projected enrolment growth additional teaching positions have been added for 2024-25. Additional Educational Assistants have also been added to support the projected increase in students with diverse abilities and disabilities.

The Table below summarizes the staffing changes needed to maintain class sizes and levels of support for the increased enrolment. The non-enrolling teachers will be funded through the Classroom Enhancement Fund (CEF). The initial announced 2024-25 funding for the CEF is based on the current year's staffing requirements. As per the regular Ministry process for funding CEF, additional staff will be requested in the Fall with the funding to be confirmed at the December 2024 funding announcement.

Category	Addition/(Reduction)
Enrolling Teachers - Elementary (BTA)	17.07
Enrolling Teachers - Secondary (BTA)	16.29
Non-Enrolling Teachers (BTA) - Inclusive Education	17.32
Non-Enrolling Teachers (BTA) - Teacher Librarian	1.48
Education Assistants (CUPE 379)	30.25
Total Staffing Change	82.41

Benefits cost increases are due mainly to projected rate increases for statutory health and dental benefits as well as increases for wage related benefits costs. Furthermore, the incremental costs resulting from enhancements from the last collective agreement as well as changes to the structural plan for CUPE which now requires health and dental rates to be tiered by family status will not be funded. Total salaries and benefits for 2024-25 are projected to increase by 5.0%.

Services and Supplies costs are decreasing due to reversal of one-time costs funded through carry over budgets from the prior year. In addition, costs for recruitment fees and supplies for the International Education program are expected to be lower due to the projected decreased enrolment. The remaining services and supplies projections are maintained at the current 2023-24 Amended budget levels with only a marginal increase of \$0.09 million to accommodate targeted inflationary pressures in utilities budget.

Contribution to the Local Capital fund in the 2024-25 Budget are projected to remain at the 2023-24 Amended Budget level with only a slight decrease of \$0.33 million. This is attributed to timing difference for the purchase and installation of portables year-over-year offset by the annual increase in contribution to the Technology plan of \$0.50 million which was approved by the Board in 2017-18 as part of an Eight Year Technology plan to provide reliable technology to support teaching and learning in schools.

Operating Surplus

The Table below shows the revenues, expenses and total shortfalls in the 2024-25 status quo budget compared to the 2023-24 Amended budget:

	2023/24 Amended	2024/25 Status Quo	Variance
Revenues	\$ 313,898,826	\$ 330,175,899	\$ 16,277,073
Salaries	(233,950,365)	(243,794,276)	(9,843,911)
Benefits	(55,096,527)	(59,366,411)	(4,269,883)
Services & Supplies	(27,803,013)	(22,367,967)	5,435,046
Local Capital	(5,835,333)	(5,502,000)	333,333
Surplus / (Deficit)	(8,786,413)	\$ (854,754)	\$ 7,931,659

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 this time and contain assumptions that the District will maintain service levels and programs to correlate with the expected enrolment growth. Revenues are primarily based on enrolment projections and the Ministry's current funding formula. International Education enrolment for the next 3 years is projected to decrease by over 53% due to the lack of classroom capacity. This translates to a cumulative reduction of \$8.48 million of revenues over the next three years from 2023-24 levels. Expenses are based on maintaining service levels to support the enrolment growth and inflation applied to benefits and utilities costs. Salary increases for teachers, educational assistants and support staff have been included at 2% for all projected years starting with 2024-25. It is assumed the increased salaries are to be funded from the Ministry's operating grant. Local Capital expenditures have been increased on average by \$3.3 million annually for new portables that are required to accommodate the projected enrollment growth as outlined in the District's Long-Range Facilities Plan. It is anticipated the District will need to add up to an additional 20 new portables through to the 2026-27 year. In addition, the continued contributions required to support the Education Technology Plan are also included.

	2024/2025 Projected	2025/2026 Projected	2026/2027 Projected
Revenues	\$ 330,175,899	\$ 337,692,836	\$345,977,084
Salaries and Benefits	(303,160,687)	(310,006,591)	(316,579,853)
Services & Supplies	(22,367,967)	(21,786,790)	(21,314,989)
Local Capital	(5,502,000)	(8,002,000)	(9,502,000)
Surplus / (Deficit)	(854,754)	\$ (2,102,545)	\$ (1,419,759)

2023-24 Q3 Projections

The District closed the 2022-23 fiscal year with an unrestricted reserve of \$3.41 million of which \$3.03 million was used to balance the 2023-24 operating budget. This reserve is generated by higher revenues or lower expenses in prior year budgets. The Amended Budget approved by the Board in February 2024 projected an additional deficit of \$0.29 million. The third quarter projections are expected to add \$3.39 million of surplus, comprised of \$2.83 million as restricted and \$0.56 million as unrestricted balances. Compared to the Amended Budget, the difference is largely attributable to additional Ministry funding based on the February enrolment count in addition to lower projected support staff costs due to vacant positions and lower casual staffing costs during the year.

The projected restricted reserve balance of \$2.83 million is carried forward to next year's budget due to designated contractual requirements and for projects that span multiple years.

Fund Balance	2023/24 Q3
Opening Fund Balance	\$ 8,868,574
To Balance 23/24 Annual Budget	(3,033,081)
Carryover of Prior Year's Unspent Funds	(5,460,593)
Q3 Change in Reserve	3,095,314
	\$ (5,398,360)
Comprised of:	
Unrestricted Surplus	\$ 638,001
Current Year's Proposed Restricted Surplus	2,832,213
Fund Balance, End of Year	\$ 638,001

2024-25 Budget Revisions

The budget revisions below were developed with the District's vision, mission and core values as defined in the strategic plan in mind.

Community and partner group's engagement and input is vital to the work of the Board. Before making decisions on budget revisions, the Board went through an extensive consultation process as detailed earlier in this report. Budget consultation meetings were advertised through local media outlets, social media as well as District website. An email address was also setup to receive input from individuals who were unable to attend the consultation meetings or who wanted to submit their input in writing.

An effort was made to protect resources supporting vulnerable students and mental health as these are supports are vital to the classrooms. As per the Board Administrative Procedure #3.00 AP Financial Management, decisions on the usage of the unrestricted surplus will be guided by the three-year financial projections and the future financial outlook of the District.

Despite the additional funding from the Ministry for the increased enrolment, the structural deficit remains requiring the District to balance the budget through revisions by aligning operations and program reductions.

The Table below lists the budget revisions made to the 2024-25 budget as well those proposed for the following years.

*Negative amounts are budget reductions, positives are budget additions

Category	2024-25		2025-26 and ongoing	
	FTE	Amount \$	FTE	Amount \$
Challenge Program	(2.50)	(\$303,188)	(2.50)	(\$303,188)
Staff Development	(2.50)	(293,188)	(2.50)	(293,188)
District Library Resource Centre (DLRC)	(1.00)	(80,372)	(1.00)	(80,372)
Elementary Day-time Custodians (Year 2 and ongoing)			(6.50)	(513,857)
Program Reviews (Year 2 and ongoing)			(4.00)	(485,100)
Total Staffing Change	(6.00)	(\$676,747)	(16.50)	(\$1,675,704)

All staffing levels are in place to meet current projected student enrolment. Should enrolment increase more than forecasted, staffing levels will be adjusted upwards as necessary in September.

In total, 6.00 FTEs are projected as reductions starting from 2024-25 and 16.50 FTEs starting from 2025-26 and in future years.

Certain adjustments are proposed to be implemented starting in 2025-26. The adjustments are not included in the Annual Budget Bylaw for 2024-25, however they are in the financial plan to be implemented in the following year. This is to allow time for additional information to be reviewed and consultation with the appropriate groups.

District Library Resource Centre

This District currently operates the District Library Resource Centre (DLRC) which allows staff from across schools to borrow a variety of learning resources for use in their classrooms. This budget adjustment represents the elimination of the DLRC through the reduction of the 1.0 FTE Library Technician position. Some equipment currently located at the DLRC will be redistributed to schools for use District wide. Cataloguing of materials for school libraries will be redistributed to staff across the District.

Staff Development Team

This budget adjustment represents a decrease in the staffing allocation to the Staff Development Team. These adjustments would be due to efficiencies in the positions and a redistribution of these responsibilities to District staff. The remaining 6.5 FTE would continue to support focus areas outlined in the Board of Education's Strategic Plan and the District Enhancing Student Learning Report.

Challenge Program

The focus of this budget adjustment is the Elementary Challenge Program, which has not been running since 2020-21. Highly able learners will continue to be supported by their classroom teacher. The Staff Development Team continues to offer professional development opportunities for teachers to continue building capacity when working with highly able learners.

Elementary Day-time Custodians

Currently there are 34 FTE of custodian positions providing services to elementary schools during the school day. Additional staff are in place during the evening to ensure schools are cleaned in preparation for the next school day. An adjustment is proposed to maintain elementary day-time custodians in 8 elementary schools but remove these positions in all other elementary schools to be replaced with a 0.5 FTE evening shift to ensure the required levels of cleaning are met. In addition, there would be an addition of 4.5 FTE to the daytime shift for staff to be able to open the other schools and respond to emergent issues during the day. Decisions on the priority of the 8 schools to maintain daytime services and other factors will be determined through consultation with elementary school Principals and the CUPE 379 union executive.

Program Reviews

As part of the District's continuous improvement cycle, staff review educational programs to ensure they are continuing to meet the needs of students, and that they align with the goals contained in the Board of Education's Strategic Plan and the Enhancing Student Learning Report. Through the conclusion of this round of program reviews, there are anticipated efficiencies that will support the ongoing operating budget.

Three Year Budget Fund Balance

Along with the budget revisions above, an allocation of prior year surpluses and reserves is required to balance the budget. Below is a Table detailing the usage of surpluses and reserves over three years.

	2024/2025 Projected	2025/2026 Projected	2026/2027 Projected
Revenues	\$ 330,175,898	\$ 337,692,835	\$ 345,977,083
Salaries and Benefits	(302,483,940)	(308,330,988)	(314,904,346)
Services & Supplies	(22,367,967)	(21,786,790)	(21,314,989)
Local Capital	(5,502,000)	(8,002,000)	(9,502,000)
Surplus / (Deficit)	\$ (178,009)	\$ (426,943)	\$ 255,747

	2024/2025 Projected	2025/2026 Projected	2026/2027 Projected
Fund Balance Beginning of the Year - Projected	\$ 638,001	\$ 459,993	\$ 33,050
Current Year Surplus/(Shortfall)	(178,009)	(426,943)	255,747
Fund Balance End of the Year	\$ 459,993	\$ 33,050	\$ 288,797

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 funds are not available for expenditures in the operating fund. These revenues are deferred until the related expenditures are incurred. The School District projects the following Special Purpose Fund revenues to be received in 2024-25:

Special Purpose Fund (Continued)

Category	Amount	Discussion
Annual Facility Grant	\$931,106	These funds are used throughout District schools to address ongoing maintenance and improvement needs.
Learning Improvement Fund	\$1,080,271	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	\$100,450	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	\$269,203	Funding for core French-language programs and curriculum resources.
Community LINK	\$2,693,837	Funding for programs and initiatives to improve the education performance of vulnerable students, including both academic achievement and social functioning.
Classroom Enhancement Fund (CEF)	\$18,455,683	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	\$7,795,689	The BC Provincial School for the Deaf is a K to 12 school for the deaf or hard-of-hearing.
Fraser Park / Maples	\$2,641,441	A secondary program which provides assessment, consultation services and classroom instruction to youth referred to the Maples Adolescent Center.
CIC – LINC, SWIS, Wraparound	\$4,849,146	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.
Feeding Futures School Food Programs	\$2,953,560	Funding to make sure all students are fed and ready to learn, by expanding existing school food programs or create new ones in schools that currently don't have a program.
School Generated Funds	\$5,500,000	Funds that are generated locally at the school level and used for school operations
Other	\$359,783	Other programs funded through the Special Purpose Fund
Total	\$48,014,170	

Major Capital Projects

The Burnaby School District expects to have five active major capital projects at various stages of progress during the 2024-25 school year with one completing occupancy stage. The Table below outlines the active projects and timelines. Capital expenditures are primarily funded by the Ministry of Education, with additional funding provided through locally generated District capital funds and third-party contributors such as the Ministry of Children and Family Development and the City of Burnaby.

Capital Projects	Project Scope	Date of Approval	Construction Completion	Target Occupancy
Burnaby North Secondary	Replacement	September 2018	August 2023	January 2024
Stride Elementary	Replacement	April 2021	January 2026	March 2026
Kitchener Elementary	Expansion	February 2024	February 2025	March 2025
Brentwood Park Elementary	Seismic/Expansion	February 2024	July 2026	September 2026
Cameron Elementary	Seismic/Expansion	Planning	-	-
Brentwood Town Centre East Elementary	New School	Planning	-	-

Other Capital Funded Projects

The District is required to submit a five-year capital plan to the Ministry of Education and Childcare 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 Food Infrastructure Program (FIP) projects are investments that contribute to creating, improving or expanding infrastructure to feed students.

March 31st Fiscal Year end	2024-25 Planned Spending
AFG (Capital only)	\$4,897,223
SEP	\$1,250,000
CNCP	\$170,000
FIP	\$299,000