

BOARD OF EDUCATION
SCHOOL DISTRICT 41 BURNABY
2012/2013 AMENDED OPERATING BUDGET

FEBRUARY 26, 2013

Time Lines

April 24, 2012

- Board approved 2012/2013 Preliminary Operating Budget

December 14, 2012

- Ministry announcement of the 2012/2013 Operating Grant based on the actual September enrolment count

February 26, 2013

- Board approval of 2012/2013 amended budget

February 28, 2013

- Budget Bylaw forwarded to Ministry

Enrolment

	Preliminary	Actual	Variance
	2012/2013	2012/2013	2012/2013
	(FTE)	(FTE)	(FTE)
Elementary	13,229.0	13,053.0	(176.0)
Secondary	10,250.0	10,265.6	15.6
Continuing Ed - School Age	46.0	45.8	(0.3)
	23,525.0	23,364.4	(160.6)
Distributed Learning	205.0	205.1	0.13
Total - School Age	23,730.0	23,569.5	(160.5)
Homeschoolers	5.0	6.0	1.0
ESL	4,831.0	4,658.0	(173.0)
Aboriginal Education	683.0	680.0	(3.0)
Special Ed - Level 1	35.0	34.0	(1.0)
Special Ed - Level 2	596.0	647.0	51.0
Special Ed - Level 3	127.0	142.0	15.0
Adults	633.0	568.9	(64.1)
Total - Unique Student Needs	6,910.0	6,735.9	(174.1)
Total - Summer Learning	7,714.0	7,700.0	(14.0)
International Education	820.0	841.0	21.0

Key Budget Changes

- Operating grant based on September 30 actual enrolment plus February and May projected enrolment
- School-age enrolment down (160.5) FTE (\$1,088,949), corresponding decrease in teacher staffing (5.0) FTE (\$415,000)
- Decrease in ESL enrolment of (173) FTE , (\$231,820)
- Increase in Special Ed level 2 enrolment 51 FTE, \$933,300; level 3 15 FTE \$138,000; Increase in EA staffing 9.36 FTE, \$445,000 (inclusive of reserve)
- Decrease in projected Adult Ed enrolment (51) FTE (\$223,715)
- Increase in Salary Differential funding \$402,374
- Elimination of funding protection (\$656,591) included in preliminary funding announcement but district now qualifies for Enrolment Decline funding of \$112,783

Key Budget Changes

- Release of Enrolment Holdback of \$96 per student or \$2.3 million an increase of \$1,254,608 from preliminary budget
- Increase in International Ed enrolment 21 FTE, \$300,000 revenues and corresponding expenditures of \$100,000
- Projected gas, electricity, water & sewer savings \$300,000
- Includes additional 2011/12 restricted operating surplus allocation of \$2.1 million for learning resources, supplies, equipment, program development and staff development
- Community Schools, French Language and Ready Set Learn funding and corresponding expenditures (\$1.7 million) will now be reclassified as Special Purpose Funds under new PSAB budget reporting requirements

Ministry of Education Operating Grant

	2012/2013 Amended	2012/2013 Preliminary	Difference
Student Base Allocation	\$ 159,704,106	\$ 160,793,055	\$ (1,088,949)
School in the Summer / Other	2,233,967	2,210,929	23,038
Total Enrolment-Based Funding	161,938,073	163,003,984	(1,065,911)
ESL	6,241,720	6,473,540	(231,820)
Aboriginal Education	788,800	792,280	(3,480)
Special Ed - Level 1	1,244,400	1,281,000	(36,600)
Special Ed - Level 2	11,840,100	10,906,800	933,300
Special Ed - Level 3	1,306,400	1,168,400	138,000
Adult Education	697,725	921,440	(223,715)
Vulnerable Students	429,145	429,145	-
Total Unique Student Needs	22,548,290	21,972,605	575,685
Salary Differential	3,378,962	2,976,588	402,374
Unique Geographic Factors	1,105,630	1,105,630	-
Supplement for Enrolment Decline	112,783	-	112,783
Funding Protection	-	656,591	(656,591)
Supplement for Education Plan	475,126	475,126	-
Holdback Allocation	2,254,608	1,000,000	1,254,608
Totals	\$ 191,813,472	\$ 191,190,524	\$ 622,948
Less: Operating Grant from INAC	-	(35,324)	35,324
Totals	\$ 191,813,472	\$ 191,155,200	\$ 658,272

Operating Revenues and Expenses – 2012/2013

	Amended	Preliminary	Difference
Revenue:			
Operating Grant - Ministry of Ed	191,813,472	191,155,204	658,268
Other Ministry of Ed Grants	4,488,044	4,511,198	(23,154)
Provincial / Federal Grants - Other	2,040,580	1,825,760	214,820
Other Fees & Revenue	15,405,172	15,296,376	108,796
Rentals & Leases	1,010,000	885,950	124,050
Investment Income	600,000	500,000	100,000
Total Revenue	215,357,268	214,174,488	1,182,780
Salaries:			
Teachers	108,851,319	109,555,287	(703,968)
Support Staff	31,727,956	31,952,488	(224,532)
Principals & Vice-Principals	8,574,794	8,585,005	(10,211)
Other Professionals	3,804,217	3,798,607	5,610
Substitutes	6,597,769	6,176,423	421,346
Total Salaries	159,556,055	160,067,810	(511,755)
Benefits	35,723,878	35,717,164	6,714
Services & Supplies	23,074,419	21,964,768	1,109,651
Total Expenses	218,354,352	217,749,742	604,610
Net Expenses for the Year	(2,997,084)	(3,575,254)	578,170

Fund Balance

	Amended	Preliminary	Difference
Net Expenses for the Year	(2,997,084)	(3,575,254)	578,170
Transfer to Local Capital	(1,412,779)	(632,000)	(780,779)
Prior Year's Operating Surpluses			
Restricted Surplus	6,260,793	4,207,254	2,053,539
Unrestricted Surplus	1,631,175	-	1,631,175
Fund Balance End of Year	3,482,105	-	3,482,105

Other Ministry of Education Grants

	Amended	Preliminary	Difference
Pay Equity	1,441,995	1,441,995	-
Ready Set Learn (Note)	100,450	100,450	-
Community Links (Note)	810,907	773,702	37,205
French Language Program (OLEP) (Note)	283,313	283,313	-
Graduated Adult - Education Guarantee	1,822,391	1,882,750	(60,359)
Miscellaneous	28,988	28,988	-
Total Other Ministry of Ed Grants	4,488,044	4,511,198	(23,154)
Note: To be reclassified to Special Purpose Fund in accordance with PSAB			

Provincial / Federal Grants – Other

	Amended	Preliminary	Difference
English Language Services for Adults	2,025,600	1,825,760	199,840
Other Federal Grants	14,980	-	14,980
Total Other Provincial/Federal Grants	2,040,580	1,825,760	214,820

Other Fees and Revenue

	Amended	Preliminary	Difference
International Education	12,710,547	12,396,067	314,480
Continuing Education	1,240,700	1,561,250	(320,550)
Summer Session	285,183	223,495	61,688
City of Burnaby Crossing Guards	205,000	205,000	-
City of Burnaby Community Schools (Note)	399,142	397,790	1,352
ACE-IT/ICT Revenues	312,600	330,450	(17,850)
BC Hydro/Terasen Energy Grants	110,000	110,000	-
LEA/INAC Direct Funding	-	35,324	(35,324)
Other Grants - Community Schools (Note)	75,000	-	75,000
Miscellaneous	67,000	37,000	30,000
Total Other Fees & Revenue	15,405,172	15,296,376	108,796
Note: To be reclassified to Special Purpose Fund in accordance with PSAB			

Services and Supplies

	Amended	Preliminary	Difference
Services (Note)	8,874,648	8,099,253	775,395
Student Transportation	770,311	740,311	30,000
Professional Development and Travel (Note)	1,054,255	984,243	70,012
Rentals and Leases	509,704	510,173	(469)
Dues and Fees	72,988	71,388	1,600
Insurance	466,715	457,300	9,415
Supplies (Note)	8,163,485	7,639,787	523,698
Utilities	3,162,313	3,462,313	(300,000)
Total Services and Supplies	23,074,419	21,964,768	1,109,651
<p>Note: \$443,113 in Services, Professional Development and Travel and Supplies to be reclassified to Special Purpose Fund in accordance with PSAB</p>			

PSAB Adjustments

Reclassified from Operating Fund to Special Purpose Fund:

■ Community Schools (CommunityLINK)	\$1,285,049
■ French Language Program (OLEP)	\$ 283,313
■ Ready Set Learn Program	<u>\$ 100,450</u>
Total	\$1,668,812

Operating Revenues and Expenditures – Post PSAB

	Amended	Amended Post PSAB	Difference
Revenue:			
Operating Grant - Ministry of Ed	191,813,472	191,813,472	-
Other Ministry of Ed Grants	4,488,044	3,293,374	(1,194,670)
Provincial / Federal Grants - Other	2,040,580	2,040,580	-
Other Fees & Revenue	15,405,172	14,931,030	(474,142)
Rentals & Leases	1,010,000	1,010,000	-
Investment Income	600,000	600,000	-
Total Revenue	215,357,268	213,688,456	(1,668,812)
Salaries:			
Teachers	108,851,319	108,099,923	(751,396)
Support Staff	31,727,956	31,519,655	(208,301)
Principals & Vice-Principals	8,574,794	8,574,794	-
Other Professionals	3,804,217	3,776,010	(28,207)
Substitutes	6,597,769	6,560,269	(37,500)
Total Salaries	159,556,055	158,530,651	(1,025,404)
Benefits	35,723,878	35,523,583	(200,295)
Services & Supplies	23,074,419	22,631,306	(443,113)
Total Expenses	218,354,352	216,685,540	(1,668,812)
Net Expenses for the Year	(2,997,084)	(2,997,084)	-

Fund Balance – Post PSAB

	Amended	Amended Post PSAB	Difference
Net Expenses for the Year	(2,997,084)	(2,997,084)	-
Transfer to Local Capital	(1,412,779)	(1,412,779)	-
Prior Year's Operating Surpluses			
Restricted Surplus	6,260,793	6,260,793	-
Unrestricted Surplus	1,631,175	1,631,175	-
Fund Balance End of Year	3,482,105	3,482,105	-