

**Board of Education
School District 41 Burnaby
2010/2011 Amended Operating Budget**

February 22, 2011




Did You Know?

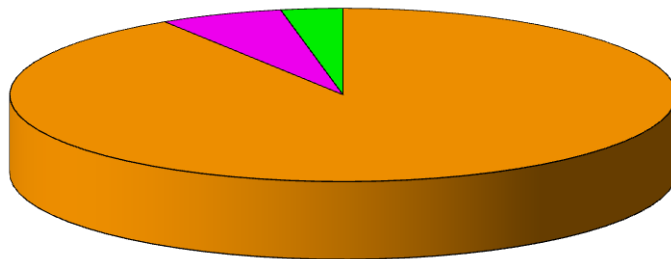
- ✓ Burnaby allocates 86.9% of its total operating budget to Instruction (2nd highest), provincial average is 83.5%
- ✓ District spends 2.3% of its total operating budget on district administration (2nd lowest), provincial average is 3.2%
- ✓ District spends 10.4% of its total operating budget on Operations and Maintenance (10th lowest), provincial average is 11.3%
- ✓ District spends 90% of its total operating budget on salaries & benefits, Provincial average is 88.4%.
- ✓ Services and Supplies account for 10% of the total operating budget , provincial average is 11.6%
- ✓ Teachers in Burnaby represent 62.9% of total annual budgeted FTE staffing, provincial average is 56.3%

Source: Ministry of Education Revenue and Expenditure tables December 2010

School District Sources of Revenue

Burnaby

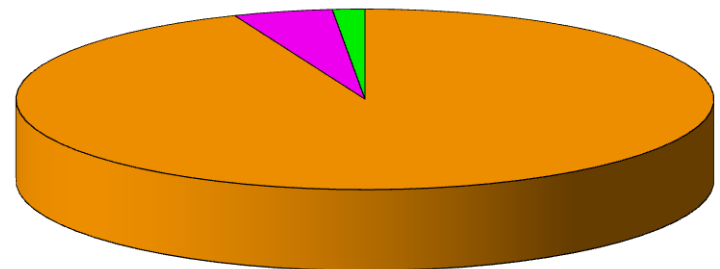
| | | |
|---|------------------------------|--------------|
|  | Provincial Grants | 93.0% |
|  | Miscellaneous Revenue | 5.8% |
|  | Operating Surplus | 1.2% |



Source: Ministry of Education Table 2 2010/11 Annual Budgeted Sources of Operating Revenue

Provincial Average





| | | |
|---|------------------------------|--------------|
|  | Provincial Grants | 95.1% |
|  | Miscellaneous Revenue | 3.9% |
|  | Operating Surplus | 1.0% |

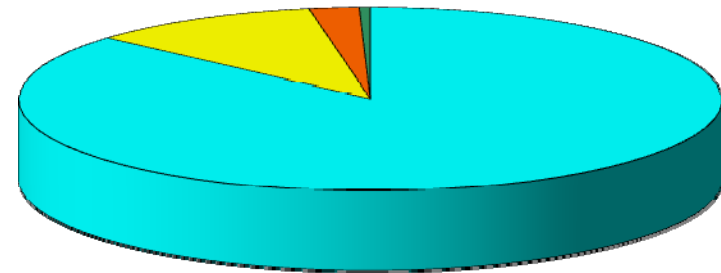


Source: Ministry of Education Table 2 2010/11 Annual Budgeted Sources of Operating Revenue

School District Operating Spending





Burnaby

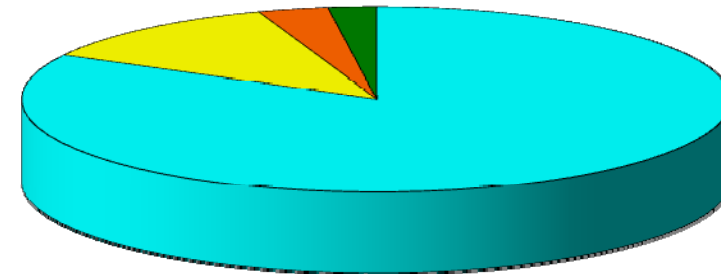
| | |
|--|-------|
|  Instruction | 86.9% |
|  Operations & Maintenance | 10.4% |
|  District Administration | 2.3% |
|  Transportation | 0.4% |



Source: Ministry of Education Table 4 2010/11 Annual Budgeted Operating Expenditures by Function

Provincial Average

| | |
|--|-------|
|  Instruction | 83.5% |
|  Operations & Maintenance | 11.3% |
|  District Administration | 3.2% |
|  Transportation | 2.0% |

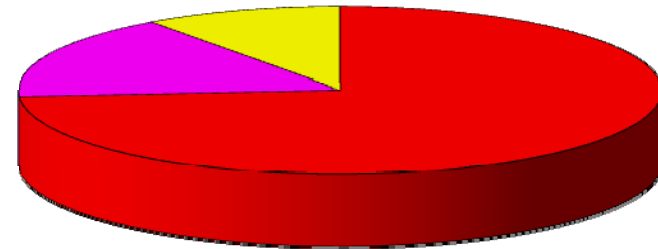


Source: Ministry of Education Table 4 2010/11 Annual Budget Operating Expenditures by Function

School District Operating Spending

Burnaby

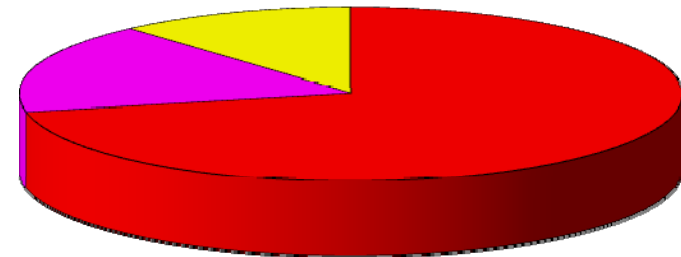
| | |
|-----------------------|-------|
| ■ Salaries | 73.8% |
| ■ Employee Benefits | 16.2% |
| ■ Supplies & Services | 10.0% |



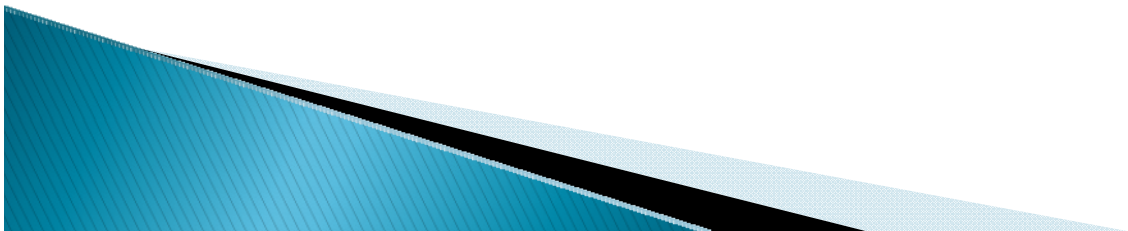
Source: Ministry of Education Table 5 2010/11 Annual Budgeted Operating Expenditures by Object

Provincial Average

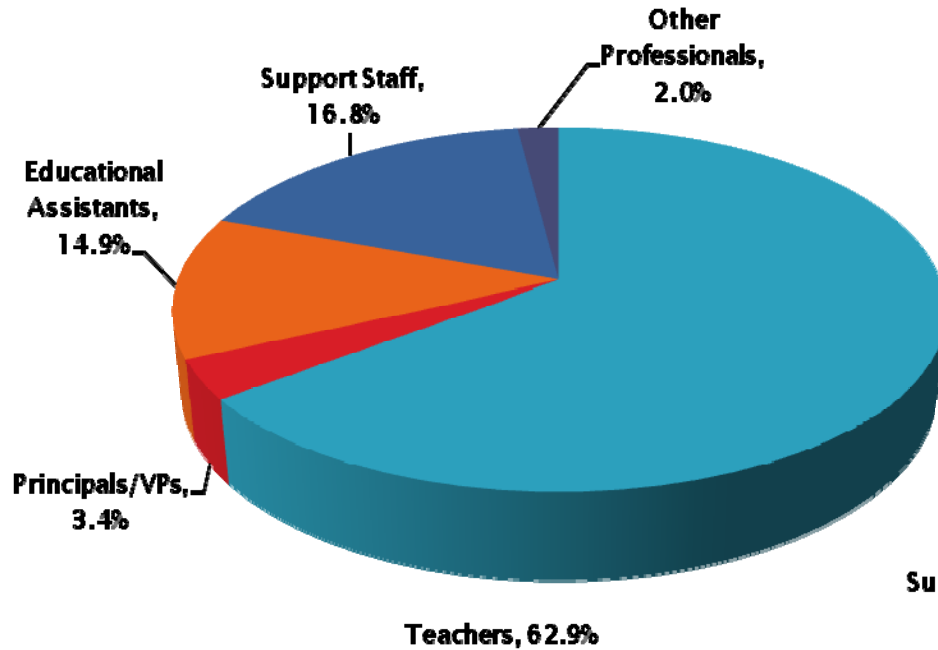
| | |
|-----------------------|-------|
| ■ Salaries | 71.7% |
| ■ Employee Benefits | 16.7% |
| ■ Supplies & Services | 11.6% |



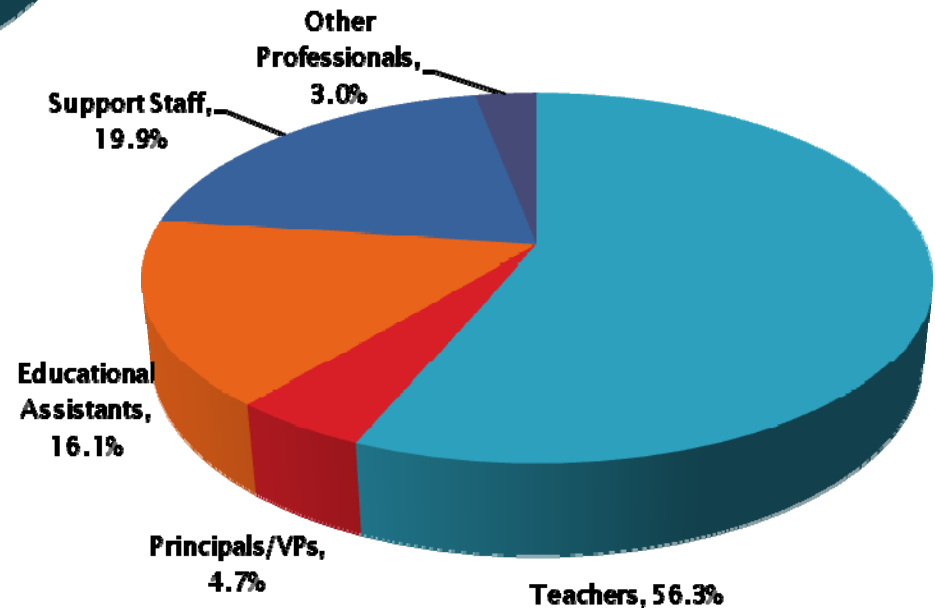
Source: Ministry of Education Table 5 2010/11 Annual Budgeted Operating Expenditures by Object



School District Budgeted FTE Employees



Burnaby



Province

2010/2011 Operating Budget Time Lines

April 28, 2010

- Board approved 2010/2011 Preliminary Operating Budget

December 17, 2010

- Ministry announcement of 2010/2011 recalculated operating grant

February 22, 2011

- Board approval of 2010/2011 amended budget

February 25, 2011

- Budget Bylaw forwarded to Ministry

Enrolment

| | 2009/2010 Final | 2010/2011 Prelim | 2010/2011 Final | 2010/2011 Incr (Decr) |
|---|--------------------|---------------------|--------------------|--------------------------|
| | (FTE) | (FTE) | (FTE) | (FTE) |
| Elementary | 12,265.0 | 12,700.0 | 12,759.0 | 59.0 |
| Secondary | 10,591.7 | 10,439.0 | 10,414.9 | (24.1) |
| Secondary - Alternate Programs | 269.0 | 279.0 | 242.0 | (37.0) |
| Continuing Ed - School Age | 44.9 | 53.0 | 40.5 | (12.5) |
| | 23,170.6 | 23,471.0 | 23,456.4 | (14.6) |
| Distributed Learning | 222.4 | 340.0 | 279.8 | (60.3) |
| Total - School Age | 23,393.0 | 23,811.0 | 23,736.1 | (74.9) |
| Homeschoolers | 5.0 | 5.0 | 7.0 | 2.0 |
| ESL | 4,295.0 | 4,306.0 | 4,583.5 | 277.5 |
| Aboriginal Education | 732.0 | 732.0 | 710.5 | (21.5) |
| Special Ed - Level 1 | 39.5 | 40.5 | 42.0 | 1.5 |
| Special Ed - Level 2 | 523.0 | 533.0 | 567.5 | 34.5 |
| Special Ed - Level 3 | 230.5 | 235.0 | 194.0 | (41.0) |
| Adults | 586.4 | 594.0 | 600.6 | 6.6 |
| Total - Unique Student Needs | 6,406.4 | 6,440.5 | 6,698.1 | 257.6 |
| International Education | 575.0 | 580.0 | 625.0 | 45.0 |
| 2010/11 Elementary school-age includes 997 fte FDK of which 959 will receive full funding and 38 received 50% of full funding | | | | |
| 2010/11 Adults include estimated 380 fte Graduated Adults funded through the Education Guarantee | | | | |

Ministry of Education Operating Grant

| | 2010/2011 Amended | 2010/2011 Preliminary | Change |
|--------------------------------------|-----------------------|--------------------------|---------------------|
| Student Base Allocation | \$ 159,641,795 | \$ 160,183,880 | \$ (542,085) |
| School in the Summer / Other | 2,100,994 | 2,192,623 | (91,629) |
| Total Enrolment-Based Funding | 161,742,789 | 162,376,503 | (633,714) |
| ESL | 6,141,890 | 5,770,040 | 371,850 |
| Aboriginal Education | 824,180 | 849,120 | (24,940) |
| Special Ed - Level 1 | 1,537,200 | 1,482,300 | 54,900 |
| Special Ed - Level 2 | 10,385,250 | 9,753,900 | 631,350 |
| Special Ed - Level 3 | 1,784,800 | 2,162,000 | (377,200) |
| Adult Education | 947,467 | 2,454,220 | (1,506,753) |
| Total Unique Student Needs | 21,620,787 | 22,471,580 | (850,793) |
| Salary Differential | 2,806,496 | 2,714,458 | 92,038 |
| Unique Geographic Factors | 189,786 | 189,786 | - |
| Transportation | 675,196 | 675,196 | - |
| Formula Transition | 640,113 | 640,113 | - |
| Holdback Allocation | 2,073,907 | - | 2,073,907 |
| Totals | \$ 189,749,074 | \$ 189,067,636 | \$ 681,438 |

Key Budget Changes

- ▶ Operating grant based on September 30 actual enrolment plus February and May projected enrolment
- ▶ School-age enrolment down (75) FTE, \$542,000 comprised of:
 - Elementary up 59 FTE
 - Secondary down (59) FTE
 - Continuing Ed down (15) FTE
 - Funded On-Line down (60) FTE
- ▶ Increase in ESL enrolment of 277 FTE , \$372,000
- ▶ Increase in Special Ed level 2 enrolment 35 FTE, \$631,000
- ▶ Decrease in Special Ed level 3 enrolment (41) FTE, \$377,000
- ▶ Continuing Ed Ministry funding transitioned from lag year funding to continuous enrolment that is reported in Sept, Feb and May with Graduated Adults being funded separately
- ▶ Release of Enrolment Holdback of \$88 per student an increase of \$2,073,907 for Burnaby

Key Budget Changes

- ▶ Increase in International Ed enrolment 45 FTE, \$466,000
- ▶ Investment Income increase of \$250,000
- ▶ Increase in Teacher staffing of 8.95 FTE, \$800,000
- ▶ Additional 13.6 FTE EA's added, \$595,000
- ▶ Employee benefits costs down \$230,000
- ▶ Projected electricity savings \$100,000; increase in Water & Sewer costs of \$153,000
- ▶ Includes additional 2009/10 restricted operating surplus allocation of \$1.1 million for learning resources, supplies, program development and staff development

Revenues and Expenses – 2010/2011

| | Amended | Preliminary | Difference |
|---|--------------------|--------------------|------------------|
| Revenue: | | | |
| Operating Grant - Ministry of Ed | 189,749,074 | 189,067,636 | 681,438 |
| Other Ministry of Ed Grants | 4,208,711 | 2,064,195 | 2,144,516 |
| Provincial Grants - Other | 3,755,252 | 4,230,312 | (475,060) |
| Other Fees & Revenue | 11,868,711 | 11,023,382 | 845,329 |
| Rentals & Leases | 846,206 | 942,950 | (96,744) |
| Investment Income | 500,000 | 250,000 | 250,000 |
| Total Revenue | 210,927,954 | 207,578,475 | 3,349,479 |
| Salaries: | | | |
| Teachers | 108,053,924 | 107,246,521 | 807,403 |
| Support Staff | 30,437,548 | 29,844,993 | 592,555 |
| Principals & Vice-Principals | 8,648,811 | 8,619,740 | 29,071 |
| Other Professionals | 3,559,561 | 3,536,526 | 23,035 |
| Substitutes | 5,986,579 | 5,905,288 | 81,291 |
| Total Salaries | 156,686,423 | 155,153,068 | 1,533,355 |
| Benefits | 33,777,624 | 34,006,544 | (228,920) |
| Services & Supplies | 22,519,870 | 20,918,372 | 1,601,498 |
| Total Expenses | 212,983,917 | 210,077,984 | 2,905,933 |
| Net Expenses for the Year | (2,055,963) | (2,499,509) | 443,546 |
| Transfer to Local Capital | (384,000) | (84,000) | (300,000) |
| Prior Year's Operating Surpluses | | | |
| Restricted Surplus | 3,941,657 | 2,583,509 | 1,358,148 |
| Unrestricted Surplus | 978,348 | | 978,348 |
| Fund Balance End of Year | 2,480,042 | - | 2,480,042 |

Other Ministry of Education Grants

| | Amended | Preliminary | Difference |
|--|------------------|--------------------|-------------------|
| Pay Equity | 1,441,995 | 1,441,995 | - |
| Ready Set Learn | 100,450 | 98,000 | 2,450 |
| Community Links | 604,115 | 54,619 | 549,496 |
| French Language Program (OLEP) | 283,313 | 283,313 | - |
| Graduated Adults | 1,749,850 | 157,280 | 1,592,570 |
| Miscellaneous | 28,988 | 28,988 | - |
| Total Other Ministry of Ed Grants | 4,208,711 | 2,064,195 | 2,144,516 |
| | | | |

Provincial Grants – Other

| | Amended | Preliminary | Difference |
|--|------------------|--------------------|-------------------|
| English Language Services for Adults | 3,755,252 | 3,697,090 | 58,162 |
| Community Links | - | 533,222 | (533,222) |
| Total Other Provincial Grants | 3,755,252 | 4,230,312 | (475,060) |
| Note: Community Links funding reclassified to Other Ministry of Ed Grants | | | |

Other Fees and Revenue

| | Amended | Preliminary | Difference |
|--|-------------------|-------------------|----------------|
| International Education | 8,638,500 | 8,172,531 | 465,969 |
| Continuing Education | 1,552,350 | 1,374,764 | 177,586 |
| Summer Session | 242,500 | 198,895 | 43,605 |
| City of Burnaby Crossing Guards | 205,000 | 205,000 | - |
| City of Burnaby Community Schools | 394,987 | 387,242 | 7,745 |
| ACE-IT/ICT Revenues | 332,950 | 301,300 | 31,650 |
| SSEAC Trades LMA / Training Funds | 300,424 | 241,650 | 58,774 |
| BC Hydro/Terasen Energy Grants | 160,000 | 100,000 | 60,000 |
| Miscellaneous | 42,000 | 42,000 | - |
| Total Other Fees & Revenue | 11,868,711 | 11,023,382 | 845,329 |
| | | | |

Services and Supplies

| | Amended | Preliminary | Difference |
|--|-------------------|--------------------|-------------------|
| Services | 7,785,386 | 7,014,684 | 770,702 |
| Student Transportation | 720,311 | 720,005 | 306 |
| Professional Development and Travel | 1,132,972 | 903,771 | 229,201 |
| Rentals and Leases | 744,819 | 578,564 | 166,255 |
| Dues and Fees | 71,388 | 69,949 | 1,439 |
| Insurance | 338,009 | 338,009 | - |
| Supplies | 8,291,160 | 7,910,923 | 380,237 |
| Utilities | 3,435,825 | 3,382,467 | 53,358 |
| Total Services and Supplies | 22,519,870 | 20,918,372 | 1,601,498 |
| | | | |

Thank you