



REPORT TO BOARD OF TRUSTEES

January 28, 2014

Dan Parr, Director of Education

SUBJECT: Revised Budget Estimates 2013-14

PREPARED BY: Jim McKenzie, Associate Director – Corporate Services

BACKGROUND:

On October 9, 2013 the Ministry of Education issued Memorandum SB28: 2013-14 Revised Estimates which outlined instructions for the completion and filing of the Board's revised estimates. This year's revised estimates continue to reflect the ongoing impact of the MOU agreements and their implementation.

The Board's deficit for compliance purposes has increased by \$473,000 from \$266,000 (Board approved budget) to \$739,000 as filed with the Ministry in December 2014 in the Board's revised estimates package. Adjustments to the Board's revenues and expenses accounting for these changes include the following:

Revenue Adjustments

Additional EPO allocations	\$408,000
Increase in GSN's / Tuition Fees	390,000
Labour Enhancement Allocation	107,000
Miscellaneous revenues	20,000
	\$925,000

Expense Adjustments

Additional EPO allocations	\$408,000
Increase in Teacher Staffing / Average Salary	440,000
Unpaid Days reduced from 3 to 2	259,000
Supply Teacher Cost for Sick Day Use	217,000
Increased Maternity Leave Costs	114,000
Early Years Lead – unfunded portion	54,000
Additional VP (0.3 FTE)	30,000
Additional Elementary Secretary (0.5 FTE)	26,000
Capital Equipment budget reduction	(150,000)
	\$1,398,000

Net Increase in deficit for compliance purposes	\$473,000
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REPORT:
Revised Budget Estimates 2013-14

A summary of revenues, expenses and compliance calculations in accordance with the Ministry's reporting requirements are provided in the attached appendices.

RECOMMENDATION:

That the St. Clair Catholic District School Board receive the report: *Revised Budget Estimates 2013-14*, for information.

SUMMARY OF REVENUES	2013-14 Revised Budget	2013-14 Approved Budget	Budget Adjustment
Grants for Student Needs (GSN)			
Pupil Foundation	\$42,373,695	\$42,279,811	\$93,884
School Foundation	6,777,565	6,738,939	38,626
Special Education	11,072,112	11,050,684	21,428
Language	1,380,123	1,379,773	350
Outlying (Supported) Schools	68,465	68,465	0
Remote and Rural	1,672,886	1,672,371	515
Rural and Small Community Allocation	33,422	33,363	59
Learning Opportunities	1,394,213	1,392,196	2,017
Adult & Continuing Education	97,697	128,599	-30,902
Teacher Qualification & Experience	6,590,497	6,552,173	38,324
New Teacher Induction Program	101,801	101,801	0
Restraint Savings	-62,486	-62,486	0
Transportation	5,976,482	5,964,676	11,806
Administration and Governance	3,114,515	3,111,250	3,265
School Operations	8,113,647	8,086,366	27,281
Community Use of Schools	120,055	120,055	0
Declining Enrolment Adjustment	1,014,186	1,069,393	-55,207
First Nation, Metis and Inuit Education Supplement	86,929	86,774	155
Safe Schools	182,665	182,537	128
Permanent Financing of NPF	198,423	198,423	0
GSN Revenues for Compliance Purposes	90,306,892	90,155,163	151,729
Capital Debt Support Payments - Interest Portion	1,012,552	1,012,552	0
Short-term Interest on Capital	173,380	173,380	0
Transfer to Capital Fund - Minor Tangible Capital Assets	-700,000	-850,000	150,000
TOTAL GRANTS FOR STUDENT NEEDS	\$90,792,824	\$90,491,095	\$301,729
Other Revenue			
Tuition Fees	\$242,355	\$153,599	\$88,756
Rental Revenue	268,000	268,000	0
Interest Income	50,000	50,000	0
Recoverable Salaries & Benefits	517,055	530,984	-13,929
Other Revenue	66,290	50,000	16,290
Ontario Youth Apprenticeship Program Grant	99,023	99,023	0
Literacy & Basic Skills Grant	102,885	102,885	0
Labour Enhancement Allocation	107,398	0	107,398
Educational Program Other (EPO) Grants	1,501,768	1,104,649	397,119
Early Learning Program (ELP) Grant	4,831,548	4,831,548	0
Amortization of Deferred Capital Contributions	4,168,362	4,141,334	27,028
School Generated Funds	3,560,000	3,560,000	0
	\$15,514,684	\$14,892,022	\$622,662
TOTAL REVENUES	\$106,307,508	\$105,383,117	\$924,391

SUMMARY OF EXPENSES	2013-14 Revised Budget	2013-14 Approved Budget	Budget Adjustment
Instruction			
Classroom Teachers (including Department Heads)	\$49,145,039	\$48,310,213	\$834,826
Supply Teachers	1,367,353	1,150,353	217,000
Educational Assistants / Early Childhood Educators	8,295,515	8,536,589	-241,074
Classroom Supplies & Learning Materials	2,226,089	2,147,482	78,607
Classroom Computers	1,181,212	1,174,044	7,168
Professionals & Para-professionals	3,351,613	3,373,233	-21,620
Library & Guidance	1,403,718	1,439,034	-35,316
Staff Development	1,208,974	1,062,637	146,337
Principals & Vice-Principals	4,838,703	4,785,706	52,997
School Office - Secretarial & Supplies	2,811,936	2,721,549	90,387
Coordinators & Consultants	1,827,741	1,858,218	-30,477
Continuing Education	114,560	138,090	-23,530
Amortization of Tangible Capital Assets	589,000	589,000	0
	\$78,361,453	\$77,286,148	\$1,075,305
Administration			
Trustees	\$103,980	\$103,980	\$0
Director & Supervisory Officers	664,937	539,370	125,567
Board Administration	2,953,267	2,831,340	121,927
Amortization of Tangible Capital Assets	78,000	78,000	0
	\$3,800,184	\$3,552,690	\$247,494
Transportation			
Pupil Transportation	\$5,976,482	\$5,964,676	\$11,806
Pupil Accommodation			
School Operations & Maintenance	\$9,159,572	\$9,121,566	\$38,006
Capital Debt Interest	1,177,757	1,177,757	0
Amortization of Tangible Capital Assets	3,733,000	3,733,000	0
	\$14,070,329	\$14,032,323	\$38,006
Other			
School Generated Funds	\$3,560,000	\$3,560,000	\$0
Permanent Financing of NPF Debt	198,423	198,423	0
Post Retirement Benefits	49,484	57,861	-8,377
	\$3,807,907	\$3,816,284	-\$8,377
TOTAL EXPENSES	\$106,016,355	\$104,652,121	\$1,364,234

BUDGET SURPLUS (DEFICIT) / COMPLIANCE ANALYSIS	2013-14 Revised Budget	2013-14 Approved Budget	Budget Adjustment
<i>Operating Surplus (Deficit)</i>			
Total Revenues	\$106,307,508	\$105,383,117	\$924,391
Total Expenses	<u>106,016,355</u>	<u>104,652,121</u>	<u>1,364,234</u>
	<u>\$291,153</u>	<u>\$730,996</u>	<u>-\$439,843</u>
<i>Adjustments for Compliance</i>			
EFB - Retirement Gratuities	(\$853,312)	(\$827,858)	(\$25,454)
EFB - Retirement Benefits	(169,515)	(161,330)	(8,185)
Accrued Interest	<u>(8,175)</u>	<u>(8,175)</u>	<u>0</u>
	<u>(\$1,031,002)</u>	<u>(\$997,363)</u>	<u>(\$33,639)</u>
BUDGET SURPLUS (DEFICIT) FOR COMPLIANCE PURPOSES	(\$739,849)	(\$266,367)	(\$473,482)
COMPLIANCE TARGET - 1% of GSN REVENUES	(\$903,069)	(\$901,552)	(\$1,517)