



# Memorandum

vancouver school board

The Vancouver School Board logo, featuring the letters "VSB" in a stylized, handwritten font.

October 7, 2010

To: Finance and Legal Committee (Committee V)

From: Brenda Ng  
Rick Krowchuk

Subject: **2010/2011 Budget Update**

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This report provides an update on the preliminary actual enrolment as at September 30, 2010 and the related financial impact on the 2010/2011 Preliminary Operating Budget.

### Preliminary Actual Enrolment

The 2010/2011 Preliminary Budget assumed that regular enrolment would decline by 420 FTE students and that ESL designated students would decline by 122 FTE students.

As outlined on Attachment A, the preliminary actual enrolment for regular school-aged students as at September 30, 2010 is 89 FTE students greater than anticipated in the 2010/2011 Preliminary Budget. As at September 30, 2010, adult students are lower than anticipated while Vancouver Learning Network (distributed learning) students are greater than anticipated. In addition, international students, aboriginal education and special education students are all greater than anticipated in the 2010/2011 Preliminary Budget. ESL students are 258 FTE lower than projected in the 2010/2011 Preliminary Budget.

### Budget Impact of Preliminary Actual Enrolment

The following table summarizes the budget impact as a result of the preliminary actual enrolment for 2010/2011.

Budget Impact of Preliminary Actual Enrolment	
	\$Million
<b>Revenue</b>	
• General Student Funding	\$ (0.06)
• Additional Unique Needs Student Funding	0.87
• Additional International Student Revenue	1.66
	<u>2.48</u>
<b>Expenditure</b>	
• Additional Teacher Entitlements (13.4 FTE)	(1.06)
• Additional SEA Entitlements (16.7 FTE)	(0.74)
• Additional Sept DL supplies & expenses	(0.12)
	<u>(1.92)</u>
<b>Net Budget Impact</b>	<u>\$ 0.56</u>

Attachments B and C provide more detail with respect to the funding and expenditure impact.

**Other One-Time Additional Expenditures**

In addition to the budget impact due to the preliminary actual enrolment, the following one-time additional expenditures have been identified:

- Public consultation expenditures with respect to potential school closures. – \$100,000\*
- Expenditures related to the development of a strategic plan for the VBE. – \$50,000\*
- Potential addition of 5 additional Special Education Assistants (\$200,880) to support special education students who currently lack adequate support (see Attachment D) and up to an additional 5 Special Education Assistants (\$133,920) to provide support for additional special education students that may arrive in the district or be designated during the year. These would be one-time additions above the current SEA staffing formula. – \$334,800

\$484,800

\*Preliminary estimates

In summary, the preliminary actual enrolment as at September 30, 2010, is estimated to result in an operating budget surplus of \$557,110. The additional expenditures related to public consultation regarding potential school closures, strategic planning and potential additional Special Education Assistants would reduce the projected surplus by \$484,800, leaving an estimated net surplus of \$72,310.

**IT IS RECOMMENDED THAT THE BOARD**

Approve one-time funding of \$334,800 for up to 10 additional Special Education Assistants above the existing staffing formula. This additional funding will come from the projected increase in funding for 2010/2011 due to higher enrolment than anticipated.

**Preliminary Enrolment as at September 30, 2010**

**A) General Enrolment (FTE)**

	<b>2010/2011 Prelim. Budget</b>	<b>Sept. 30/10 Prelim. Actual</b>	<b>Variance</b>
Regular School Aged	51,898	51,987	89 *
Adult Under 19	231	188	(43) **
Adult 19 and Over	737	592	(145) **
VLN	682	822	139 ***
<b>Total Funded</b>	<u>53,549</u>	<u>53,589</u>	<u>41</u>
International Students	915	1,054	139
<b>Total Students</b>	<u><u>55,883</u></u>	<u><u>56,056</u></u>	<u><u>173</u></u>

**B) Unique Needs Enrolment (FTE)**

	<b>2010/2011 Prelim. Budget</b>	<b>Sept. 30/10 Prelim. Actual</b>	<b>Variance</b>
ESL	12,110	11,853	(258)
Aboriginal	1,884	1,918	34
Special Education			
Level 1	85	86	1
Level 2	1,641	1,702	62
Level 3	670	671	2

\* The net change in regular school aged enrolment is due to the increase of 160 FTE All Day K students offset by a decline of 71 FTE regular students.

\*\* Adult students are now counted on a continuance enrolment basis, similar to VLN. Students not fully meeting the criteria for funding as at September 30, 2010 may be counted as funded students in February, 2011.

\*\*\* VLN is in the process of confirming the preliminary enrolment numbers.

**Funding Impact of Preliminary Enrolment  
as at September 30, 2010  
(in Thousands of Dollars)**

A) **General Enrolment Funding**

	2010/2011 Prelim. Budget	Sept. 30/10 Prelim. Actual	Variance
Regular School Aged	\$ 349,793	\$ 349,855	\$ 63 *
Adult Under 19	1,560	1,270	(290)
Adult 19 and Over	3,264	2,623	(641)
VLN	<u>3,993</u>	<u>4,807</u>	<u>814</u>
	358,609	358,554	(55)
International Students	<u>10,980</u>	<u>12,642</u>	<u>1,662</u>
	<u>\$ 369,589</u>	<u>\$ 371,196</u>	<u>\$ 1,607</u>

B) **Unique Needs Enrolment Funding**

	2010/2011 Prelim. Budget	Sept. 30/10 Prelim. Actual	Variance
ESL	\$ 16,227	\$ 15,882	\$ (345)
Aboriginal	2,185	2,224	39
Special Education			
Level 1	3,111	3,148	37
Level 2	30,021	31,147	1,125
Level 3	<u>6,159</u>	<u>6,173</u>	<u>14</u>
	<u>\$ 57,704</u>	<u>\$ 58,574</u>	<u>\$ 870</u>

C) **Total Funding**

	\$ 427,294	\$ 429,770	\$ 2,477
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\* The net increase in funding for regular school aged students is due to:

- more All Day Kindergarten students over the capped amount for 2010/2011 funded at half the per student FTE funding level (\$3,370), offset by,
- a loss of funding for 71 FTE regular students funded at the full per student FTE funding level (\$6,740).

**Expenditure Impact of Preliminary Enrolment  
as at September 30, 2010  
(in Thousands of Dollars)**

	<u>2010/2011 Prelim. Budget</u>	<u>Sept. 30/10 Prelim. Actual</u>	<u>Variance</u>
<b>FTE</b>			
Teacher Entitlement	3,137.72	3,151.10	13.38
SEA Entitlement	645.11	661.76	16.65
 <b>Expenditures</b>			
Teachers			\$ (1,056)
SEA's			(743)
Sept DL Supplies & Expenses			(120)
			<u>\$ (1,919)</u>

### **Requirements for Additional Special Education Assistants**

The following financial information outlines the expected shortfall in meeting our obligation to provide support to students in low incidence categories through the allocation of School and Student Support.

As anticipated, we have projected a net increase in students with special needs for the 10-11 school year in Vancouver. All students with special education ministry funding have been deducted, and all newly arriving, designated students have been included. In total, students with designated special needs have increased by 64 FTE.

Patterns that have been noted in the past five years continue to emerge. Over 130 students have arrived in Kindergarten with level 2 diagnosis in place. Once again, large numbers represented in the autism and chronic health categories. This is consistent with the provincial picture. Although these young learners only generate level 2 funding, their need for support through this transition can be challenging with regular staffing levels.

At this time we have allocated an additional 15 FTE SEAs in response to the increased numbers of special education students based on the current SEA staffing formula. However, there is a need for more SEAs as a number of schools require full time support for students who currently generate partial coverage. There is an immediate need for 5 additional SEAs to deal with those circumstances in approximately nine school sites.

It is further proposed to have a contingency of 5 additional SEAs to respond to additional needs as new students arrive during the year who require immediate support.

The 10 additional SEAs would be over and above the existing SEA staffing formula and would be on a one-time basis for 2010/2011.