
BCTF Research Report

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Changes in salary and benefit expenditures in instructional programs: A comparison of amended and annual budgets for 2012–13 and 2013–14

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The BC government publishes provincial tables showing projected revenues and expenditures, based on annual budgets for the upcoming school-year submitted by districts to the government as of June 30. The main source of revenue districts use when developing an annual budget are operating grants. The Ministry of Education published estimates of the district allocations in March, based on enrolment projections. School districts revise the annual budget after September 30, based on actual enrolment and submit an amended annual budget. The BC School District Revenue and Expenditure information and tables for the annual and amended budget are available at <http://www.bced.gov.bc.ca/accountability/district/revenue/>. A final accounting of provincial total expenditures is available, after districts submit their Audited Financial Statements in September of the following the school year.

This report examines expenditures on teachers' and educational assistants' salaries in 2012–13, 2013–14 and the change in total expenditures on salaries and benefits (all employees) between the 2012–13 amended budget and the 2013–14 annual budget for programs in Function 1—Instruction. The Revenue and Expenditure information states that special purpose grants such as the Learning Improvement Fund are not reflected in these tables.

Key findings (More details and tables on the following pages)

A comparison of the 2012–13 annual and 2012–13 amended budgets show districts spent:

\$8.65 million less on teachers' salaries than planned for in the 2012–13 annual budget (all instructional programs)

\$6.55 million more on educational assistants' salaries than stated in the 2012–13 annual budget (all instructional programs)

\$4.1 million less on teachers' salaries and \$4.9 million more on educational assistants' salaries in the Special Education program

In 2013–14, salary expenditures for teachers and EAs in all instructional programs are:

\$17.5 million less on teachers' salaries, compared to the 2012–13 amended annual budget

\$5.54 million less on educational assistants' salaries, compared to the 2012–13 amended annual budget

\$.7 million less on teachers' salaries and \$2.2 million less on educational assistants' salaries in the Special Education program

In 2013–14, total expenditures in instructional programs on:

Benefits for all employee groups increase by \$32.9 million, compared to the 2012–13 amended annual budget

Salaries for all employee groups decrease by \$30.2 million, compared to the 2012–13 amended annual budget

Summary

The comparison of 2012–13 budgets shows that overall districts spent significantly less on teachers' salaries and significantly more on EA salaries than was stated in annual budgets (Table 1). This data suggests that any improvements in FTE learning specialist teachers through the Learning Improvement Fund (not reflected in these tables) were likely offset by a loss of teachers in the Regular Instruction program.

The comparison of the 2012–13 amended budget to the 2013–14 annual budget provides further evidence that the downloading of costs onto school districts by the provincial government, directly impacts on the classroom. The increased cost of benefits in 2013–14 is almost exactly offset by a decrease in expenditures on salaries in instructional programs, with Regular Instruction and Special Education programs being the hardest hit (Table 3).

What happened to expenditures on teacher and educational assistant salaries in 2012–13?

A comparison of the 2012–13 Annual budget and the 2012–13 Amended Annual budget shows that:

Districts spent \$8.65 million less, in total, on teachers' salaries than specified in the annual budget.

- School districts spent \$4.1 million less on teachers' salaries in the Special Education program and \$10.1 million less on teachers' salaries in Regular Instruction than initially stated in the annual budget.
- School districts spent \$4.2 million more on teachers' salaries in the Off-shore Students program and \$1.8 million more on teachers' salaries in English Language Learning than initially stated in the annual budget.

Districts spent \$6.55 million more, in total, on Educational Assistants' salaries initially specified in the annual budget.

- School districts spent \$4.9 million more on educational assistants' salaries in the Special Education program than initially specified in the annual budget.

Table 1: A comparison of the 2012–13 Annual Budget and the 2012–13 Amended Annual Budget—Expenditures on Teacher and Educational Assistant salaries—Function 1: Instruction

Function 1 – Instruction Type of program	Teacher salaries			Educational Assistant salaries		
	2012–13 Annual	2012–13 Amended	Change	2012–13 Annual	2012–13 Amended	Change
1.02 Regular Instruction	1,758,232,366	1,748,108,295	(10,124,071)	16,211,539	16,017,370	(194,169)
1.03 Career Programs	15,070,087	15,156,748	86,661	2,016,484	2,178,349	161,865
1.07 Library Services	47,761,818	46,933,433	(828,385)	2,612,999	2,802,147	189,148
1.08 Counselling	67,793,322	66,563,558	(1,229,764)	605,967	53,774	(552,193)
1.10 Special Education	248,643,553	244,581,361	(4,062,192)	269,827,378	274,711,090	4,883,712
1.30 English Language Learning	51,377,128	53,187,833	1,810,705	2,947,169	3,461,749	514,580
1.31 Aboriginal Education	15,039,641	15,505,935	466,294	24,193,763	24,661,030	467,267
1.41 School Administration	748,626	815,138	66,512	0	753,818	753,818
1.60 Summer School	7,957,971	7,858,816	(99,155)	154,533	194,303	39,770
1.61 Continuing Education	7,821,036	8,713,435	892,399	40,342	82,842	42,500
1.62 Off Shore Students	30,724,668	34,916,663	4,191,995	883,002	1,028,087	145,085
1.64 Other	5,136,745	5,319,677	182,932	1,699,814	1,795,889	96,075
FUNCTION 1 TOTAL	2,256,306,961	2,247,660,892	(8,646,069)	321,192,990	327,740,448	6,547,458

Source: BCTF calculations with data from: Ministry of Education (School District Financial Accountability). Revenue and Expenditure tables, available at <http://www.bced.gov.bc.ca/accountability/district/revenue/1213/> : Table 6: 2012/13 Provincial summary of annual budgeted operating expenditures by function, program and object, and Table 15: 2012/13 Provincial summary of amended annual budgeted operating expenditures by function, program and object.

\$23 million less for salaries for teachers and EAs in the 2013–14 annual budget compared to the 2012–13 amended budget

A comparison of the 2012–13 Amended Annual Budget and the 2013–14 Annual Budget shows that:

- In total, districts plan to spend \$17.5 million less on teachers' salaries and \$5.54 million less on educational assistants' salaries in 2013–14
- Most of the decrease in expenditures on teachers' salaries is in the Regular Instruction program (\$17.16 million less than in 2012–13)
- Expenditures on educational assistants' salaries decreases by \$2.2 million in the Special Education program and decreases by \$1.36 million in the Aboriginal Education program in 2013–14.

Table 2: A comparison of 2012–13 Amended Annual Budget and 2013–14 Annual Budget—Expenditures on Teacher and Educational Assistant salaries—Function 1: Instruction

Function 1 – Instruction Type of program	Teacher salaries			Education Assistant salaries		
	2012–13 Amended	2013–14 Annual	Change	2012–13 Amended	2013–14 Annual	Change
1.02 Regular Instruction	1,748,108,295	1,730,951,244	(17,157,051)	16,017,370	15,238,831	(778,539)
1.03 Career Programs	15,156,748	15,670,557	513,809	2,178,349	2,117,123	(61,226)
1.07 Library Services	46,933,433	46,686,827	(246,606)	2,802,147	2,804,725	2,578
1.08 Counselling	66,563,558	66,361,969	(201,589)	53,774	102,674	48,900
1.10 Special Education	244,581,361	243,812,318	(769,043)	274,711,090	272,488,948	(2,222,142)
1.30 English Language Learning	53,187,833	53,467,684	279,851	3,461,749	3,130,502	(331,247)
1.31 Aboriginal Education	15,505,935	15,608,787	102,852	24,661,030	23,303,215	(1,357,815)
1.41 School Administration	815,138	860,049	44,911	753,818	23,989	(729,829)
1.60 Summer School	7,858,816	8,163,215	304,399	194,303	123,327	(70,976)
1.61 Continuing Education	8,713,435	8,067,926	(645,509)	82,842	85,327	2,485
1.62 Off Shore Students	34,916,663	34,931,627	14,964	1,028,087	1,036,659	8,572
1.64 Other	5,319,677	5,563,312	243,635	1,795,889	1,741,533	(54,356)
FUNCTION 1 TOTAL	2,247,660,892	2,230,145,515	(17,515,377)	327,740,448	322,196,853	(5,543,595)

Source: BCTF calculations with data from: Ministry of Education (School District Financial Accountability). Revenue and Expenditure tables, available at <http://www.bced.gov.bc.ca/accountability/district/revenue/>

Table 15: 2012/13 Provincial summary of amended annual budgeted operating expenditures by function, program and object

Table 6: 2013/14 Provincial summary of annual budgeted operating expenditures by function, program and object

Are districts covering downloaded costs of benefits by reducing expenditures on salaries?

A comparison of the 2012–13 Amended Annual Budget and the 2013–14 Annual Budget shows that:

- Total expenditures on **benefits** for all employee groups in instructional programs increase by \$32.9 million in 2013–14
- Total expenditures on **salaries** for all employee groups in instructional programs decrease by \$30.2 million in 2013–14
- Of the \$30.2 million decrease in total expenditures on salaries, \$24.4 million is in the Regular Instruction program and \$6.2 million in the Special Education program

Table 3: A comparison of the 2012–13 Amended Annual Budget and the 2013–14 Annual Budget—Total expenditures on salaries and benefits for all employees*—Function 1: Instruction

Function 1 – Instruction Type of program	Total salaries (all staffing categories)			Employee benefits (all staffing categories)		
	2012–13 Amended	2013–14 Annual	Change	2012–13 Amended	2013–14 Annual	Change
1.02 Regular Instruction	1,968,037,741	1,943,679,740	(24,358,001)	469,152,762	492,729,399	23,576,637
1.03 Career Programs	22,592,958	23,247,959	655,001	5,444,291	5,866,277	421,986
1.07 Library Services	64,629,899	64,021,248	(608,651)	15,795,709	16,405,303	609,594
1.08 Counselling	71,512,842	71,322,226	(190,616)	16,918,250	17,919,517	1,001,267
1.10 Special Education	568,889,683	562,713,244	(6,176,439)	142,829,016	146,439,145	3,610,129
1.30 English Language Learning	61,943,963	61,331,187	(612,776)	15,066,699	15,927,814	861,115
1.31 Aboriginal Education	48,489,137	47,694,659	(794,478)	11,660,085	11,814,684	154,599
1.41 School Administration	265,024,737	267,139,511	2,114,774	63,721,272	65,631,989	1,910,717
1.60 Summer School	10,311,131	10,516,479	205,348	2,097,444	2,291,956	194,512
1.61 Continuing Education	14,308,434	13,325,742	(982,692)	3,033,887	2,986,714	(47,173)
1.62 Off Shore Students	48,069,807	48,357,999	288,192	11,042,637	11,539,562	496,925
1.64 Other	12,023,123	12,279,464	256,341	2,692,841	2,831,832	138,991
FUNCTION 1 TOTAL	3,155,833,455	3,125,629,458	(30,203,997)	759,454,893	792,384,192	32,929,299

* Totals for salaries and benefits include all staffing categories in Function 1 (Instruction)—Teachers, principals and vice-principals, educational assistants, support staff, other professionals, and substitutes (TTOC).

Source: BCTF calculations with data from: Ministry of Education (School District Financial Accountability). Revenue and Expenditure tables, available at <http://www.bced.gov.bc.ca/accountability/district/revenue/>

Table 15: 2012/13 Provincial summary of amended annual budgeted operating expenditures by function, program and object

Table 6: 2013/14 Provincial summary of annual budgeted operating expenditures by function, program and object

Additional, related information is available in the following BCTF research reports:

- RR2013-05, *Did the “Learning Improvement Fund” (LIF) make a difference? Not really*, available online at <http://www.bctf.ca/publications.aspx?id=5630#Edfunding>
- RR2013-07, *Changes in FTE Learning Specialist Teachers, 2001–02 to 2012–13*, available online at <http://www.bctf.ca/publications.aspx?id=5630#Demographics>

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