

Preliminary **Operating Budget**



2013 – 2014
The Board of Education of
School District No. 39
(Vancouver)

1580 West Broadway
Vancouver, BC V6J 5K8

VSB Vancouver School Board

**THE BOARD OF EDUCATION
OF SCHOOL DISTRICT NO. 39 (VANCOUVER)
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2013/2014 OPERATING BUDGET

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1.0 BUDGET OVERVIEW

It is our collective responsibility as a school district to ensure the highest quality of learning experiences for all students, with a focus on student engagement, learning and development in a safe, inclusive environment. The 2013/2014 Preliminary Operating Budget provides funding for district programs and services based on the estimated September, 2013 student enrolment, which assumed a decrease of 1,047 FTE in school aged student enrolment, 11 FTE increase in Adult Education under 19, 299 FTE increase in Adult Education 19 and over, 29 FTE decrease in VLN students under 19, 1 FTE decrease in VLN 19 and over, 6 FTE increase in Newcomer Refugee, 65 FTE decrease in ELL students, and 26 FTE decrease in Special Education. The Operating Budget also includes the budget proposals approved by the Board in April 2013. An Amended 2013/2014 Operating Budget will be approved by the Board by the end of February 2014 based on the actual enrolment as at September 30, 2014 plus any other known budget changes.

Section 2 of this report provides a five year history of operating expenses and student enrolment. Section 3 outlines the Board approved budget changes. Section 4 provides detail on expenses and staffing by program.

The following table summarizes the Preliminary Operating Budget for 2013/2014, which is a balanced budget overall.

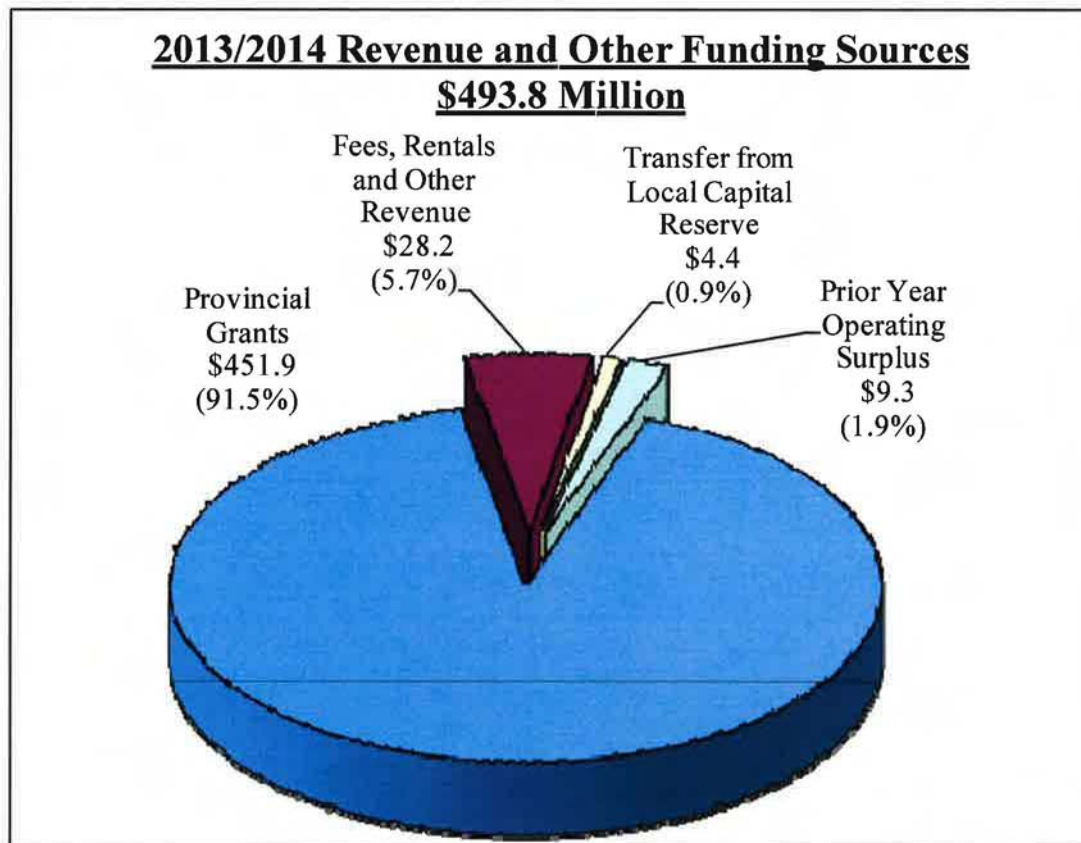
2013/2014 Preliminary Operating Budget	
	\$ Million
Revenue ^{a)}	493.8
Expenses ^{b)}	(493.8)
	<u>(0.0)</u>

a) Includes \$4.4 million transfer from LCR and \$9.3 million prior year operating surplus carried forward.

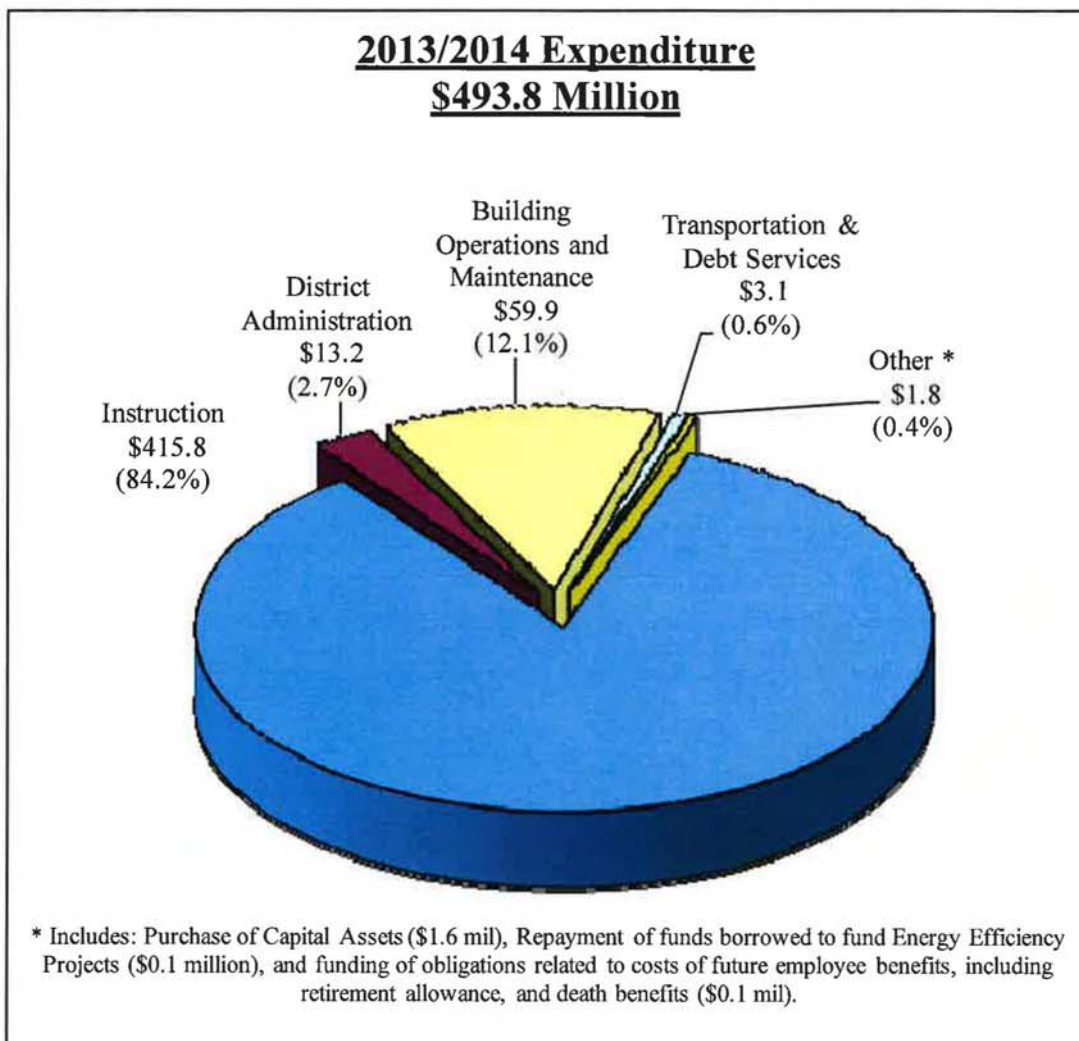
b) Includes Purchases of Capital Assets (\$1.6 million), repayment of funds borrowed to fund Energy Efficiency Projects (\$0.1 million) and funding of obligations related to costs of future employee benefits, including retirement allowance, and death benefits (\$0.1 million).

The major components of operating revenue and expenditure for 2013/2014 are outlined below.

2013/2014 REVENUE AND OTHER FUNDING SOURCES		\$ Million
Revenue		
Provincial Grants	\$	451.9
Fees, Rentals and Other Revenue		28.2
Transfer from Local Capital Reserve		4.4
Prior Year Operating Surplus		9.3
TOTAL REVENUE AND OTHER FUNDING SOURCES	\$	493.8

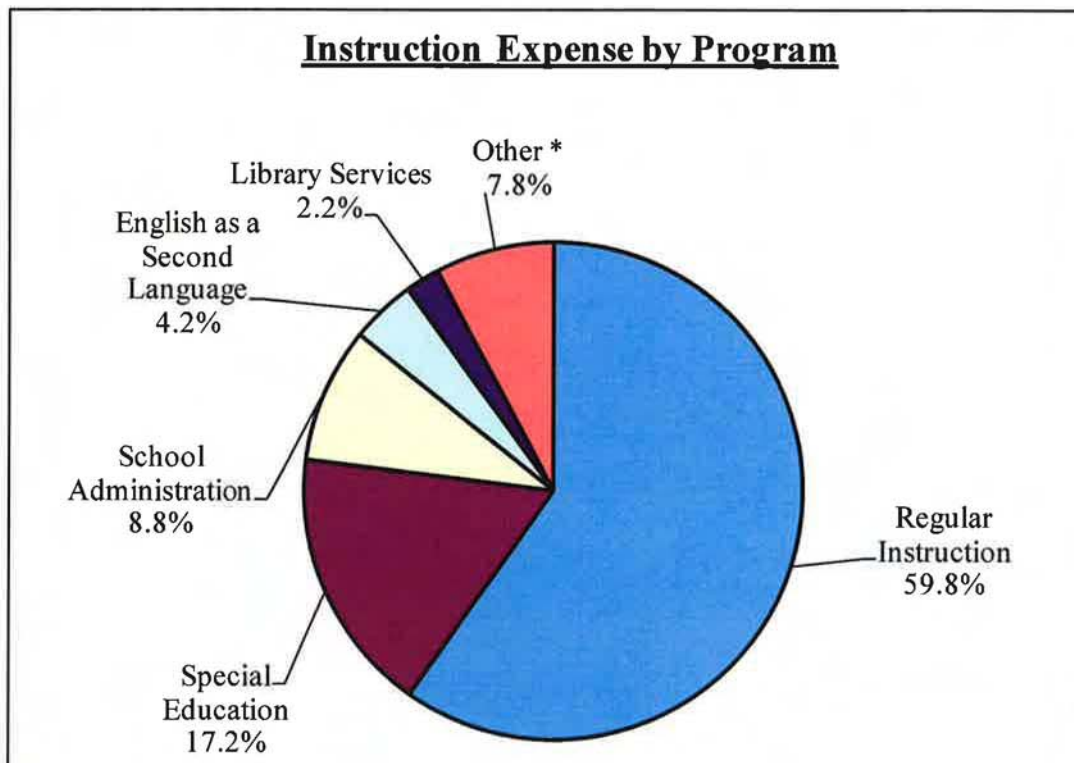


2013/2014 EXPENDITURE		\$ Million
Expense by Function		
Instruction	\$	415.8
District Administration		13.2
Building Operations and Maintenance		59.9
Transportation & Debt Services		3.1
	\$	492.0
Other *		1.8
TOTAL EXPENDITURE	\$	493.8



Operating expenses for instruction comprise 84.2% of the total budget and include salary and benefits for teachers, principals, vice-principals, educational assistants, support staff and other professional staff included in delivering educational programs, along with related supplies and services. The following table provides a summary of instruction expenses by program.

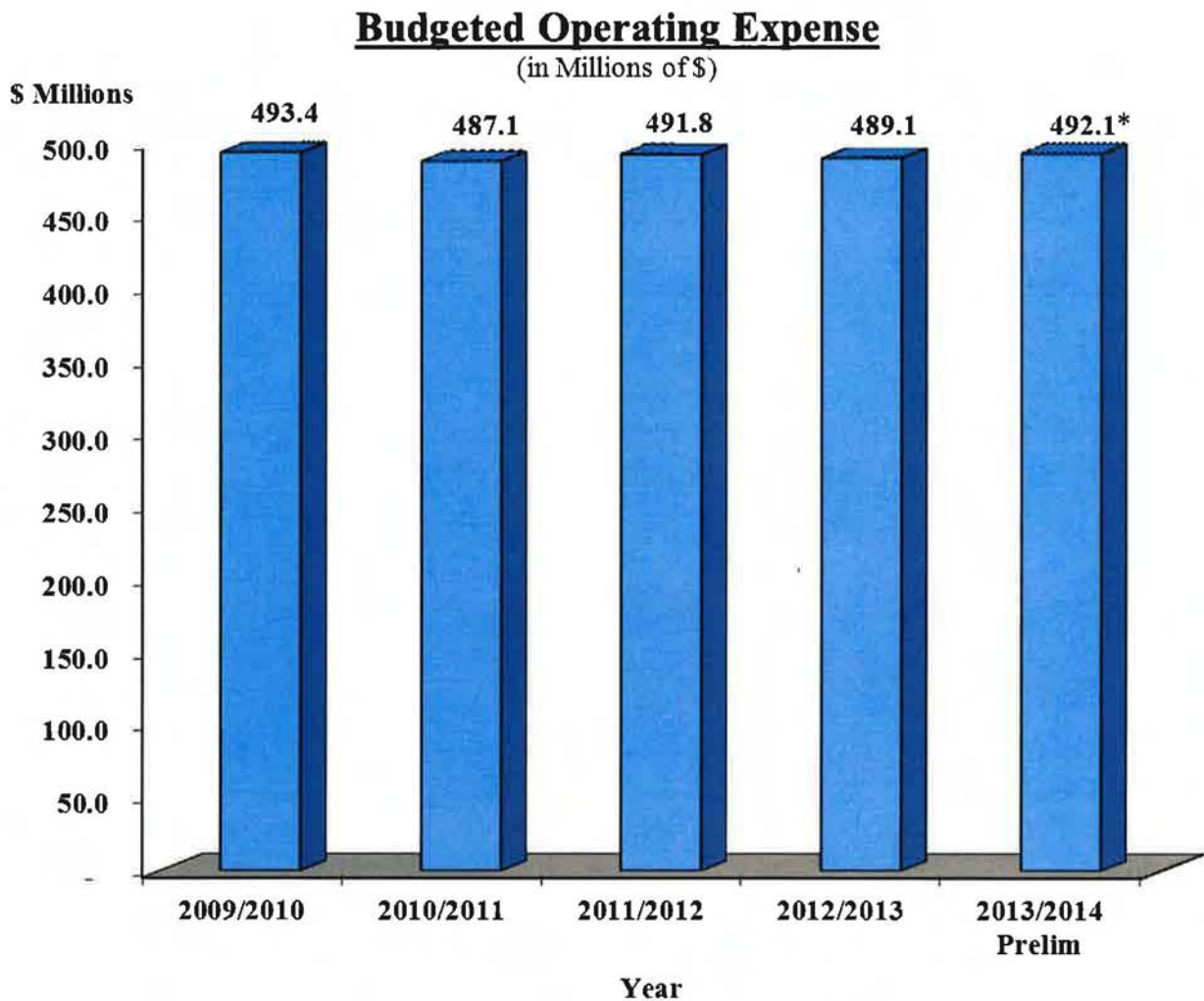
INSTRUCTION EXPENSE BY PROGRAM		\$ Million
Regular Instruction	\$	248.4
Special Education		71.6
School Administration		36.7
English Language Learning		17.6
Counselling		12.9
Library Services		9.3
Off-shore Students		9.2
Summer School		4.1
Aboriginal Education		2.7
Career Programs		2.0
Continuing Education		1.3
TOTAL INSTRUCTIONAL EXPENSE	\$	415.8



* Other: Counselling, Off Shore Students, Summer School, Aboriginal Education, Career Programs, and Continuing Education.

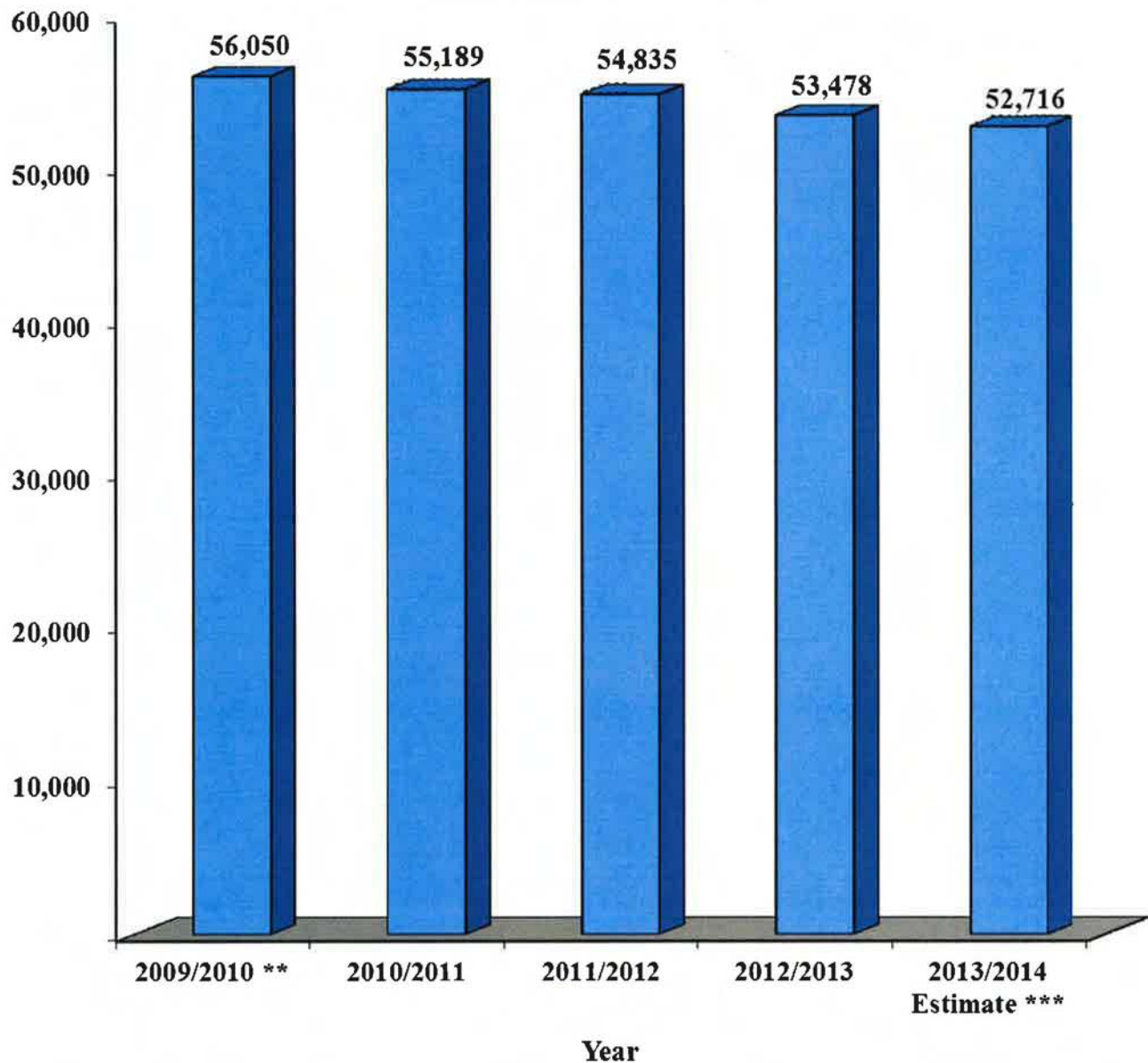
2.0 FIVE YEAR HISTORY

The following charts provide a historical perspective on operating expenses and enrolment over the last five years. Operating expenses have decreased slightly from \$493.4 million in 2009/2010 to \$492.1 million for 2013/2014. This represents a decrease of 0.27% largely due to budget reductions required to achieve a balanced budget. Total enrolment for elementary, secondary and adult basic education students is estimated to decrease by 3,334 FTE students from 56,050 FTE in 2009/2010 to 52,716 FTE for 2013/2014. This represents a reduction of 5.95% over the five year period.



* Does not include expenditures from prior year appropriated surplus

Student Enrolment FTE *



* includes Elementary, Secondary, Adult Basic Education, and Distributed Learning September, February, and May enrolment

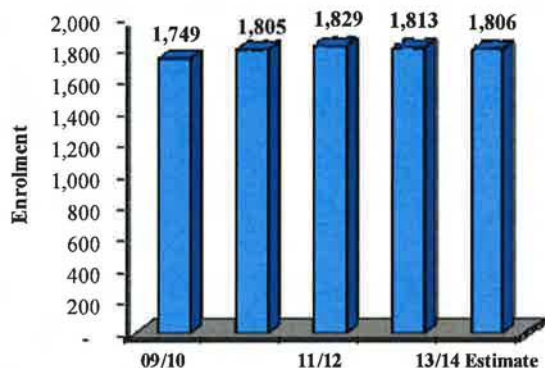
** based on Funding Allocation System

*** Estimated changes from 2012/2013 include:

General school aged enrolment	-1,047
Adult Education under 19 enrolment	11
Adult Education 19 and over enrolment	299
Distributed Learning under 19 enrolment	-29
Distributed Learning 19 and over enrolment	-1
Refugees	6
Total Estimated Change	-762

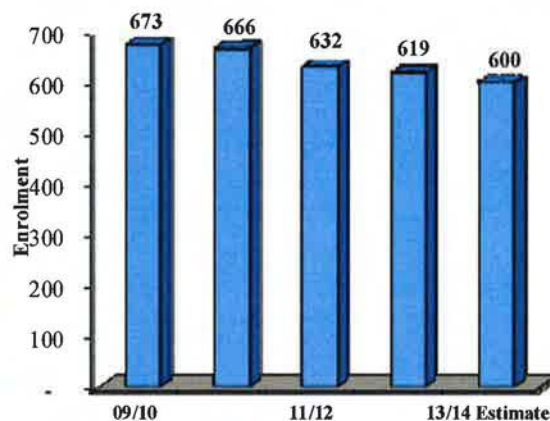
Special Programs Enrolment

Dependent Handicapped (Level 1) / Low Incidence-High Cost Special Programs (Level 2) *
(Headcount Based on 1701 Enrolment Report)



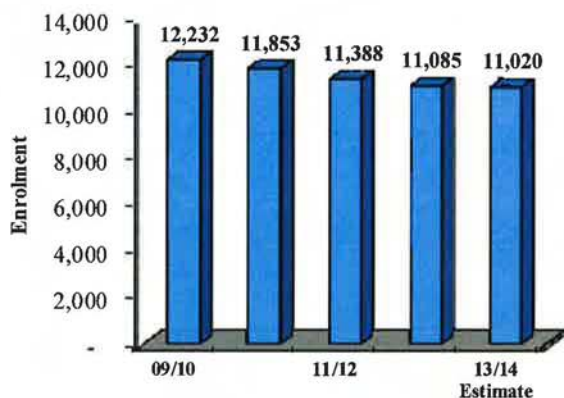
* Low Incidence-High Cost Special Programs include Moderate to Severe/Profound Intellectual Disabilities, Physical Disabilities or Chronic Health Impairments, Visual Impairment, Deaf or Hard of Hearing, and Autism.

Severe Behaviour (Level 3) / High Incidence-Low Cost Special Programs **
(Headcount Based on 1701 Enrolment Report)



** High Incidence-Low Cost Special Programs include Severe Learning Disabilities, Mild Intellectual Disabilities, Moderate Behaviour Disorders, and Rehabilitation.

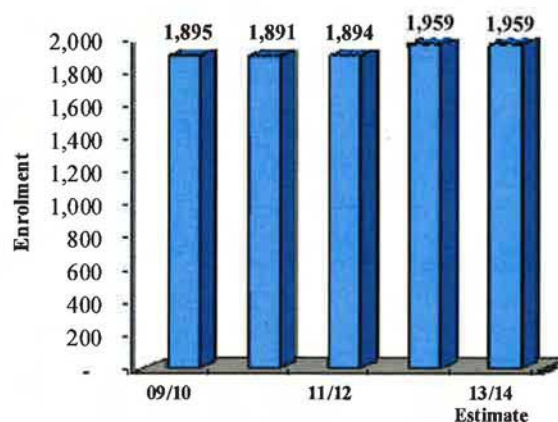
English Language Learning ***
(Funded FTE)



*** Includes both school age and adult enrolment.

*** Adjusted for 10/11 K-12 Regular Enrolment Adult

Aboriginal Education ***
(Headcount Based on 1701 Enrolment Report)



3.0 BOARD APPROVED BUDGET CHANGES – APRIL, 2013

A summary of the budget changes approved by the Board is outlined below. The subsequent pages describe these changes in detail.

Budget Changes	Staffing Impact		Budget Impact			
	Base	Reduction / (Addition)	Salaries and Benefits	Supplies	Revenue	Total
A Administrative/Policy & Other						
A 1 Wellness and Attendance Support Program		(1.00)	715,000	(215,000)		500,000
A 2 Media Library Services Technology	6.0	2.00	120,000	4,500		124,500
A 3 Printing and Copying Costs				70,000		70,000
A 4 Mileage Reimbursement Costs			300,000			300,000
A 5 Catering				15,000	10,000	25,000
A 6 Year End Purchase Order Review				50,000		50,000
A 7 Cafeterias	32.0	1.00	40,000	35,000		75,000
A 8 Secondary Office Support			18,500			18,500
A 9 Fleet Vehicles				25,000		25,000
A 10 Reduction in Consulting Costs				100,000		100,000
A 11 Furniture & Equipment Replacement				375,000		375,000
Subtotal - Administrative/Policy & Other		2.00	1,193,500	459,500	10,000	1,663,000
B Facilities						
B 1 Adult Education Centre Lease				300,000		300,000
B 2 Britannia Community Centre					300,000	300,000
B 3 Closing of School Space		1.06	59,495	7,320		66,815
B 4 Facility Maintenance	21.0	2.00	177,500			177,500
Subtotal - Facilities		3.06	236,995	307,320	300,000	844,315
C Revenue Generating						
C 1 Rental Revenue					150,000	150,000
C 2 Local Capital Reserve					4,374,052	4,374,052
C 3 Provincial Holdback Funds					1,000,000	1,000,000
C 4 International Education Program	68.3	(9.94)	(1,708,000)	520,000	1,625,000	437,000
Subtotal - Revenue Generating		(9.94)	(1,708,000)	520,000	7,149,052	5,961,052
D Educational						
D 1 Youth and Family Workers		2.00	116,000			116,000
D 2 Enrolling Teachers	2,088.0	4.00	285,040			285,040
Subtotal - Educational		6.00	401,040	-	-	401,040
E Approved Budget Additions						
E 1 Early Intervention		(3.60)	(307,600)	(32,400)		(340,000)
E 2 Upgrade PLNet Services at Schools				(230,000)		(230,000)
E 3 SACY Substance Use Prevention		(2.00)	(120,030)			(120,030)
E 4 Community Engagement Coordinator		(1.00)	(80,000)	(20,000)		(100,000)
E 5 Inner City				(150,000)		(150,000)
E 6 Community Support Fund				(20,000)		(20,000)
Subtotal - Approved Budget Additions		(6.60)	(507,630)	(452,400)	-	(960,030)
Grand Total		(5.48)	(384,095)	834,420	7,459,052	7,909,377

A. Administrative/Policy & Other

A1 Wellness and Attendance Support Program 1.00 FTE \$(500,000)

An analysis of the VBE's patterns of attendance has revealed a higher than average absenteeism and sick leave usage. By supporting employees and by aligning leave and absence management practices with legislation, cost savings in this area can be achieved.

The Board has approved that the VBE invest \$300,000 in staff and resources to increase capacity and produce expected savings of \$800,000 in the form of a comprehensive wellness program.

The comprehensive wellness program intends to:

- Foster a healthier environment for students and staff by proactively monitoring absenteeism.
- Promote the well-being of staff, increase management capacity, reduce unnecessary costs related to absenteeism, and support student achievement by developing a healthy work culture and consistent staff attendance.
- Improve staff attendance by implementing up-to-date policies and procedures, information systems to record and analyze trends, and dedicated resources to develop and implement strategies.
- Reduce instances of culpable absenteeism and the costs associated with them.

The impact overall to the VBE is expected to be a net savings of \$500,000.

A2 Media Library Services Technology (2.00) FTE \$(124,500)

The demand and need for physical video materials is decreasing as changing technology allows for these resources to be delivered in other ways to staff and students. The district is moving forward with plans to increase access to digital resources and e-books, and to eliminate the circulation of physical media collection resources by June 2014.

The recent attrition and work reconfiguration within the Media Library Services department over the last year have created an opportunity to formalize a 2.0 FTE reduction as the department no longer requires two staff people to handle the circulation of physical media.

The Board has approved three changes to achieve the expected savings of \$124,500:

- Remove the budget allocation of 1.0 FTE to reflect the staffing changes that have occurred this year due to the resignations and reorganization.
- Eliminate 1.0 FTE media support position.
- Eliminate licensing fees for the MediaNet booking application for January 2014, resulting in savings of approximately \$4,500 for the half-year period.

A3 Printing and Copying Costs**\$(70,000)**

The VBE has approximately 390 photocopiers, 2,600 computer printers and 140 facsimile machines throughout the district. Approximately 90 million copies/impressions are made each year. The VBE has an in-house print shop that can process high volume and specialty print jobs.

As part of the 2012/13 budget, a savings of \$150,000 was approved and actions have been taken with a continued emphasis on environmental benefits through reduction of paper use, carbon footprint and electrical savings to realize this financial gain. It is expected that further cost reduction measures can be implemented in order achieve additional savings in 2013/14.

The Board has approved the following cost saving measures:

- A conscious effort to reduce unnecessary printers.
- Communication with respect to reducing paper use and utilizing electronic means where possible.
- Sessions for School and Department staff identifying the environmental impact and true costs associated with printing.
- Moving necessary print jobs to more cost effective devices.
- Establishing a target to reduce print by 10%.

It is expected that additional savings of \$70,000 can be achieved for 2013/14.

A4 Mileage Reimbursement Costs**\$(300,000)**

The VBE currently reimburses employees for using their own vehicles for VBE business purposes and spends approximately \$1.5 million per year in mileage reimbursement costs. This is relatively high compared to other school districts and public sector organizations. The original justification for the higher rates is that the VBE could avoid having to acquire and maintain its own vehicle fleet.

The VBE policy currently provides three reimbursement rates:

- **Casual rate** – for employees who use their personal vehicle infrequently for VBE business
- **Non-tool rate** – for employees who regularly use their personal vehicle for VBE business
- **Tool rate** – for employees who regularly use their personal vehicle for VBE business and carry tools and/or materials related to their work.

There is currently no definition of “regular use” or “tool” in VBE’s current policy. Some employees have claimed the non-tool rate after traveling only a few kilometers a year. Although the “tool” rate was primarily directed for trade employees, over the years it has expanded to include a number of other employees as well.

The Board has approved the following cost saving measures:

- Revise the existing Mileage Reimbursement Policy to include definitions of “regular use” and “tool”.
- Conduct a review of the proxy vehicles used to calculate the mileage reimbursement rates.

It is expected that savings of \$300,000 can be achieved for 2013/14 while ensuring that actual mileage reimbursement claims are consistent with the intent of the policy.

A5 Catering

\$(25,000)

The VBE operates 10 cafeterias in secondary schools plus one cafeteria at the Education Centre. All of these cafeterias can provide internal and external catering services in addition to regular cash sales and school meal programs.

Not all secondary school cafeterias are reporting their external catering revenue. Therefore, there may be the possibility that some revenue is not being reported correctly.

Internal catering provided by the Education Centre cafeteria has decreased from \$160,000 in 2009/10 to approximately \$130,000 annually. Catering requests at the Education Centre have decreased from 2,000 per year in 2009/10 to 1,000 per year currently. Although a significant reduction in catering costs has occurred at the Education Centre, further reductions could be achieved.

The Board has approved the following measures:

- Introduce policies and procedures to ensure that all catering revenue is appropriately reported and accounted for.
- Establish guidelines with respect to the use of internal catering in schools and the Education Centre.

It is expected that \$10,000 in additional external catering can be realized combined with \$15,000 in savings of internal catering costs, producing a total net benefit of \$25,000 for the district.

A6 Year End Purchase Order Review

\$(50,000)

A significant number of purchase orders are issued each year. There may be merit in reviewing purchase orders that are created in the last month or two of the school year, as there may be an opportunity to defer the purchase to the start of the following school year, reallocate existing stock sourced from another location, or avoid the proposed purchase entirely.

The Board has approved that the VBE initiate a process to review year-end purchase requirements to determine the ability to defer or avoid the proposed purchase.

It is estimated that this process will conservatively produce savings of \$50,000 for 2013/14.

A7 Cafeterias**(1.00) FTE****\$(75,000)**

The VBE operates 10 cafeterias in secondary schools, 8 of which are teaching cafeterias. The VBE also operates a cafeteria at the Education Centre. A contractor operates smaller canteen services in 7 of the secondary schools, while the School Meals Program provides food services for King George Secondary School. Contracted cafeterias provide total net revenue of approximately \$80,000 per year to the VBE. The VBE-operated cafeterias used to be subsidized by over \$1.0 million per year. However, actions have been taken over the last two years to reduce the subsidy to \$670,000.

It has been approved by the Board that Food Services continue to work with VBE-operated cafeterias to improve the efficiency of cafeteria operations.

This will include:

- A review of staffing levels
- Focusing spending to ensure purchases are from consolidated direct suppliers.

It is estimated that the VBE can achieve \$75,000 in total savings.

A8 Secondary Office Support**\$(18,500)**

Currently, the majority of secondary schools have between 4.0 and 5.0 FTE in clerical support. All Head Secretaries, School Accountants and Student Records Clerks, as well as some General Office Support positions, are currently 12-month positions. The nature of the majority of the work that is expected to be completed during the summer is such that it requires the Head Secretary and Student Records Clerk to be present in the school for the majority of the summer. It is believed, however, that the School Accountant and General Office Support positions could be reduced to 10-month employees.

The Board has approved the following cost saving measures:

- Convert OSC-Accounts and OSB-General Office Support positions from 12 to 10 months as they become vacant.
- Structure OSC-Accounts and OSB positions so that they work one week in early July for closing and two weeks at the end of the summer for opening.

This would create a savings of the equivalent of approximately five weeks salary for each of the positions as vacancies become available. It is expected that \$18,500 in savings can be achieved in 2013/14.

A9 Fleet Vehicles**\$(25,000)**

The VBE currently has a small fleet of vehicles to support building operations and maintenance. The VBE has relied on employees using their personal vehicles for travel between school sites and has provided mileage reimbursement based on a relatively generous formula. In order to help reduce mileage reimbursement costs, the Grounds Department has recently released five vehicles to transport between sites. This is expected to produce savings of approximately \$17,000 per year.

It would be less expensive to provide certain employees who have significant business travel with access to a low-cost VBE vehicle, rather than to continue to pay the high mileage reimbursement costs. The current mileage reimbursement tool rate is based on reimbursing employees a fixed monthly vehicle cost of \$520 (for vehicle lease and insurance). A low-cost VBE vehicle should reduce fixed and operating costs by about \$250/month.

The Board has approved that the VBE lease up to 10 low cost vehicles to transport facilities staff who have high travel requirements between school sites. It is estimated that the VBE can achieve \$25,000 in total savings.

A10 Reduction in Consulting Costs**\$(100,000)**

At times, the district requires consultants that have specialized skills for certain projects. The use of consultants currently requires approval of a division head, as well as the approval of the Superintendent or Secretary Treasurer if the contract is to exceed \$25,000. The existing consulting budget represents less than 0.25% of the total operating budget.

The Board has approved that the VBE reduce the existing consulting budget by \$100,000 (12%) given the projected funding shortfall for 2013/14.

A11 Furniture and Equipment Replacement**\$(375,000)**

The total annual budget for furniture and equipment replacement within the district is \$1.1 million. This budget is used for the following:

- The replacement of essential school furniture and equipment well beyond economical repair, obsolete, potentially hazardous or unsafe, and
- The provision of new essential equipment for schools with increased enrolment.

Over the past several years the largest portion of funds spent from this budget has been with respect to replacement of student furniture, as well as photocopiers. Even though 2013/14 will require replacements of these items, it is expected that a one-year budget reduction of \$375,000 can be managed without significant increased impact on the schools.

The Board has approved that the Purchasing Department initiate a process where all replacement requests will be tracked with the intent to prioritize the requests in an equitable manner and replace only the top priority requests. It is expected that one-time savings of \$375,000 can be achieved in 2013/14 through this process and the base budget would return to \$1.1 million in 2014/15.

B. Facilities

B1 Adult Education Centre Lease

\$(300,000)

The VBE is leasing space at 333 Terminal Avenue for the Main Street Adult Education Centre (MSEC) program at an annual cost of \$618,200. Over the past year and a half, the district has continued to explore options for the relocation of the MSEC program in order to reduce leasing expenses and to provide an appropriate teaching and learning space.

The existing leased facility presents challenges for educational use, such as small classrooms and limited support facilities. Numerous maintenance issues have had to be addressed throughout the tenancy.

It was approved by the Board that staff bring forward options for relocation of the Main Street Education Centre during the 2013-14 school year.

It is anticipated that any relocation would occur part-way through the year, resulting in a partial savings of the annual leasing costs of approximately \$300,000.

B2 Britannia Community Centre

\$(300,000)

The existing agreement between the Britannia Community Services Centre Society (BCSCS) and the VBE has been in place since 1975. Several amendments to the agreement, letters of understanding and funding formulas determine how the complex is operated and funded today.

Over time however, the cost-sharing formula has produced results that are not consistent with the actual costs for each building and is not reflective of the usage of each building by the VBE and BCSCS. The current formula is not transparent and does not support good financial accountability.

The Board has approved the following measures:

- Revise the funding formula for the building operations and maintenance costs. The revision should reflect actual costs for each building and allocate all costs for each building to its prime operator (i.e. either the VBE or the BCSCS).
- Introduce a cost recovery for VBE where the spending on operations and maintenance in supporting community programs is recovered through appropriate building rentals or service agreement charges.

It is estimated that the VBE can achieve \$300,000 in total savings while ensuring a transparent and financially accountable agreement with the BCSCS.

B3 Closing of School Space**(1.06) FTE****\$(66,815)**

There is an opportunity to close certain portables, outbuildings and wings within school buildings. Closure of this space would result in savings of annual cleaning, utility and building maintenance costs. In some cases, existing portables would be demolished. This would result in a one-time cost, which would be exceeded by annual savings in the future.

This space is currently being used for enrolling and non-enrolling purposes at these school sites. However, in all cases, there is sufficient capacity available in the existing school buildings on site to accommodate the classes and programs that are currently utilizing the space proposed to be closed.

It has been approved by the Board to close a total of 2,484 square meters of space across six outbuildings, internal school area and portables. This is expected to result in savings of \$66,815.

B4 Facility Maintenance**(2.0) FTE****\$(177,500)**

The current average Facility Condition Index (FCI) for VBE schools is 0.47. This means that the cost of deferred maintenance for school buildings is close to half the replacement cost of those buildings. In order to maintain these buildings in good condition, the average FCI should be about 0.2.

Currently approximately \$15 million in operating funds is spent annually on facility maintenance. This is in addition to the \$10.8 million spent through AFG funding. These amounts are not sufficient to even maintain the existing condition of the buildings.

Given that the VBE is facing a funding shortfall for 2013/14, minor reductions could be made to the facilities maintenance budget. However, this reduction should be considered short term in nature and should be reviewed before continuing beyond next year.

It has been approved by the Board that a 2.0 FTE reduction be made for a one-year period in order to achieve \$177,500 in savings for 2013/14.

C. Revenue Generating**C1 Rental Revenue****\$150,000**

The VBE currently receives approximately \$2.1 million per year in revenue from renting out school gyms, classrooms and other school space for community and non-profit use. Annual revenue has increased by nearly \$775,000 over the past five years as a result of the 5% increase to all rental rates over a three year period (2010-2012), implementing a full cost recovery rate for childcare programs and introducing a \$25 processing fee to all rental contracts.

Most of the internal revenue is derived from gym rentals. The average rental utilization for elementary gyms is 45% and 30% for secondary school gyms.

VBE's rental rates for gyms and multi-purpose rooms are below the average rates of surrounding school districts. There would also appear to be an opportunity to increase the utilization of gyms, in particular at secondary schools.

The Board has approved

- An increase of rental rates closer to the average rate of surrounding school districts.
- An increased effort to improve the utilization of gyms in the evenings and weekends.

It is anticipated that this recommendation will increase revenue for the VBE by approximately \$150,000 as well as provide greater community use of public assets.

C2 Local Capital Reserve

\$4,374,052

The Local Capital Reserve can be used by the Board to provide operating or capital funding that would not otherwise exist. It is the only reserve account that the Board has to fall back on in the event of unanticipated negative financial impacts during the year.

In the past, VBE staff have recommended that as a general guideline, the Reserve balance should be maintained at about 1% of the annual operating budget (i.e. about \$5.0 million currently). As the reserve is projected to be \$8.2 million at the end of 2013/14, there currently is the ability to make use of the Reserve funds to help offset the projected funding shortfall for 2013/14. It should be noted, however, that this would be one-time funding only and that it would result in a higher funding shortfall for 2014/15.

The Board has approved a one-time transfer of \$4.37 million from the Local Capital Reserve to the Operating fund to assist in funding the 2013/14 funding shortfall.

C3 Provincial Holdback Funds

\$1,000,000

In recent years, the Ministry of Education has held back a significant amount of holdback funds in the preliminary grant allocations and ended up distributing substantial holdback funds during the year. The VBE received \$6.7 million in holdback funds in 2010/11 and \$7.6 million in 2011/12. The VBE received \$5.0 million in provincial holdback funds in December 2012 with respect to 2012/13; however, the provision for funding protection was reduced by a similar amount, resulting in a very small net gain.

Even though the VBE may be under funding protection in 2013/14, if the Ministry releases holdback funds to school districts after December 2013, the VBE can realize a net financial gain during 2013/14 as adjustments to funding protection are not made after December of each year.

It has been recommended and approved that the Board anticipate receiving a net budget benefit from provincial holdback funds of \$1.0 million with respect to 2012/13 and 2013/14.

C4 International Education Program**9.94 FTE****\$437,000**

The international education program co-ordinates and supports international student enrolment in VBE elementary and secondary schools and in adult education centres. The program provides leadership for district support of over 1,110 international students at 18 secondary schools, 24 elementary schools and 2 adult education centres. The international program has successfully promoted VBE's program to attract students from 18 different countries.

As the international student enrollment increases, there is a corresponding need for specialized support to meet the issues unique to these children who are studying in a new cultural and education environment and living away from family and friends. It would be beneficial to add to the student support consultation time with additional counsellor time to provide support for the issues of isolation and other health issues proactively.

The international program promotional efforts overseas result in increased inquiries, increased student applications and resulting administrative work. A support staff position for promotions and marketing would assist with program growth. A secondary principal could assist with overseas promotional trips.

The Board has approved that the following additional costs of \$1.19 million be incurred to support an increase of 125 international students for 2013/14:

• Teacher/Counsellor	0.8 FTE
• Promotions Assistant	1.0 CUPE
• Secondary Principal Secondment	1.0 principal
• Additional Teachers	7.14 FTE
• Commission Budget Increase	\$180,000

The overall increase in revenue is expected to be \$1.6 million which will produce a net benefit to the VBE of \$437,000.

D. Educational**D1 Youth and Family Workers****(2.0) FTE****\$(116,000)**

Youth and Family Workers (YFW) work within schools to provide support to students and to develop connections between schools and families. There are a number of YFW positions that are not directly linked to the district programs or services, or are in addition to staffing allotments provided to existing programs. These positions were created in the past, and staffing levels have not been readjusted to match changing school enrollment levels of to reflect equity of service levels among programs.

The Board has approved the reduction of 2 YFW positions which will produce estimated savings of \$116,000 for the VBE.

D2 Enrolling Teachers**(4.0) FTE****\$(285,040)**

Enrolling teachers represent 41% of the district's operating budget. In an attempt to achieve budget savings in this significant cost area, a reduction of 4.0 FTE from the overall staffing allotment has been approved by the Board.

The VBE can achieve \$285,040 in total savings while ensuring a minimal impact on schools because the reduction only represents a fraction of 1% of the overall operating budget.

E. Approved Budget Additions**E1 Early Intervention****3.6 FTE****\$340,000**

In March 2012, the Board was presented with an Early Intervention Five Year Plan 2012-17 which provided an outline of the intervention model, a summary of the significant gains achieved by students to date, and a proposal to achieve full implementation of the Early Intervention model by 2017. The Board approved the expansion of the Early Intervention to all schools, in principle, and approved a second motion to indicate that funding to support the staffing would be presented through the annual budget process.

Through the annual budget process, the Board has approved the following:

- 3.6 FTE to be allocated from the operating budget to expand the Early Intervention model to 12 additional schools in 2013/14.
- Additional supply monies (\$2,700 per school) to be allocated for the purchase of materials and literacy kits for small group instruction.

E2 Upgrade PLNet Services at Schools**\$230,000**

Over the past decade, School Districts have been implementing wireless networks in schools enabling a new freedom of learning and teaching anyplace on any device. The VBE is currently implementing a highly capable wireless network in its schools. Thousands of mobile digital learning devices are in the schools now and this is certain to increase once the wireless network is complete.

The current network in place within the schools is at a breaking point where students and teachers are experiencing systemic performance problems when accessing tools and resources, to the point where educators have to abandon planned lessons.

The Board has approved the following:

- Upgrade 41 school connections to a minimum E10 (3–5X greater) level for elementary, alternate, and adult education schools.
- Upgrade 13 secondary school connections to a minimum E100 (10X greater) level.

The anticipated cost of this upgrade is \$230,000 with the expectation that an additional bandwidth increase will be needed in another three years for the larger or more digitally active sites.

E3 SACY

2.0 FTE

\$120,030

The VBE currently funds 5.0 FTE positions for the School Age Children and Youth (SACY) – Substance Use Prevention Initiative.

The Board has approved the addition of 2.0 FTE to VBE’s operating budget for positions that were previously funded through a federal government grant. The anticipated cost of these positions is \$120,030.

E4 Community Engagement Coordinator

1.0 FTE

\$100,000

The Board approved the addition of a 1.0 FTE Community Engagement Coordinator position that will work closely with schools in developing stories and appropriate materials with the aim of increasing school enrolment and community engagement.

Each year VSB schools produce thousands of interesting, powerful and positive stories. The Community Engagement Coordinator would work closely with the Public Relations Manager to identify and document these narratives and help the schools celebrate their accomplishments in the broader community. They would assist senior staff and the VSB Communications Department in the development and creation of an innovative social networking campaign aimed at providing schools with the tools they need to effectively tell their stories in their communities and neighbourhoods.

They would be the driving force in a campaign designed to develop interest among parents considering independent schools to choose the public education system for their child. They would focus on building relationships with school communities and their key stakeholders and empower the leaders with the material support needed to connect with other community members in order to encourage them to choose a VSB school for their children. The Community Engagement Coordinator would be knowledgeable about issues and trends in education as well as broader social and community matters of interest to school populations. On behalf of the VSB Communications Department, the Community Engagement Coordinator would respond to emerging community matters and would liaise with school staff, parents and community groups and neighbourhoods.

The development and implementation of this grassroots marketing campaign would work in partnerships with like-minded organizations such as the City of Vancouver, Parks Board, neighbourhood houses, community centres, the public library and others who share a collective interest in public education.

Over the past several years, the Vancouver School District has depended upon one individual to mostly handle all public relations, media, communications, and marketing. Several school districts have more than one individual supporting this critical area of the school district. Surrey School District has at least two individuals. Edmonton had about 20 supporting communications, public relations and marketing. With current funding at about \$6,900/student, with fewer than 20 more students than right now, the position would begin to pay for itself.

The anticipated cost of this position is \$80,000 with an additional \$20,000 required for supplies.

E5 Inner City

\$150,000

The Board approved an allocation of funds to support inner city programs through increased counselling time, increased support to inner city schools with “R” and “H” designated students and increased professional development.

E6 Community Support Fund

\$20,000

The Board approved an allocation of funds to assist in providing community programming during Spring Break.

4.0 EXPENSES AND STAFFING BY PROGRAM

This section provides expenses and staffing detail with respect to the 2013/2014 Preliminary Budget. Information is organized based on the function, program and object of expenditure structures established by the Ministry of Education.

The following table provides summary information by function, program and object of expenditure for 2014/2013 Preliminary Budget and by function and program for 2013/2014 Base Budget. Further information is shown for each function and program outlining the program description and major changes in expenditures and staffing included in the 2013/2014 Preliminary Budget.

A description of each function and program is included on the following pages. The object of expenditure categories include the following:

OBJECT OF EXPENSE CATEGORIES	
Salaries - Gross amounts paid to employees as salary, vacation pay, termination pay and administrative allowances for services rendered.	
Teachers	- Salaries paid to certified teachers excluding superintendents, principals, vice-principals and directors of instruction.
Principals and Vice Principals	- Salaries paid to principals, vice-principals and directors of instruction.
Educational Assistants	- Salaries paid to educational assistants, teacher assistants and child care workers.
Support Staff	- Salaries paid to administrative staff and support staff other than principals and vice-principals.
Other Professional	- Salaries paid to superintendents, associate superintendents, secretary-treasurers, trustees and any other board employee who is excluded from a union agreement.
Substitutes	- Salaries paid to individuals who substitute for regular staff while the regular staff is absent.
Employee Benefits	- The amounts paid on behalf of employees for an earned contributed benefit or for miscellaneous allowances.
Services and Supplies	- Expenditures incurred to perform various services or for supplies and materials for the school district.

4.0 EXPENSES AND STAFFING BY PROGRAM - SUMMARY **2013/2014 PRELIMINARY BUDGET**

FUNCTION	110		105		123		120		130		140	TOTAL SALARIES	
	TEACHERS SALARIES		PRINCIPALS AND VICE PRINCIPALS SALARIES		EDUCATIONAL ASSISTANTS SALARIES		SUPPORT STAFF SALARIES		OTHER PROFESSIONALS SALARIES		SUBSTITUTES SALARIES		
	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	BUDGET	FTE	BUDGET
1 INSTRUCTION													
1.02 Regular Instruction	2,322.78	175,796,551	0.03	5,576	37.65	2,265,446	38.42	1,320,300	1.23	105,473	8,263,913	2,400.11	187,757,259
1.03 Career Programs	10.83	823,805	0.66	67,343	9.00	397,153	3.02	128,123	1.00	86,945	42,645	24.51	1,546,014
1.07 Library Services	70.52	5,273,454	7.41	753,845	1.75	72,061	4.01	207,488		171	267,010	83.69	6,574,029
1.08 Counselling	106.94	8,354,007	4.80	487,729	2.00	91,221	3.90	181,005	8.30	688,953	274,031	125.94	10,076,946
1.10 Special Education	290.95	22,101,125	18.30	1,883,605	773.94	29,379,371	2.55	178,948	1.56	130,639	1,085,516	1,087.30	54,759,204
1.30 English as a Second Language	140.67	10,500,924	15.95	1,637,373	20.90	965,072	4.10	207,119	0.02	1,554	455,456	181.64	13,767,498
1.31 Aboriginal Education	9.29	705,305	1.00	113,993	23.82	1,088,349	1.06	45,682	0.01	1,017	5,228	35.18	1,959,574
1.41 School Administration			140.24	15,770,148			484.34	13,256,881	0.05	3,935	116,289	624.63	29,147,253
1.60 Summer School	54.02	2,075,113		219,251	0.50	84,535	11.39	573,963	0.74	96,104	2,210	66.65	3,051,176
1.61 Continuing Education			0.91	64,912			6.34	350,313	1.41	364,018	1,510	8.66	780,753
1.62 Off Shore Students	68.02	5,271,850	1.00	121,212	2.70	124,830	6.26	319,137	3.02	255,246	202,622	81.00	6,294,897
Total Function 1	3,074.02	230,902,134	190.30	21,124,987	872.26	34,468,038	565.39	16,768,959	17.34	1,734,055	10,716,430	4,719.31	315,714,603
4 DISTRICT ADMINISTRATION													
4.11 Educational Administration			7.00	885,990			6.61	356,904	10.51	1,084,614		24.12	2,327,508
4.40 School District Governance							0.60	28,672	11.00	379,751		11.60	408,423
4.41 Business Administration							51.97	2,765,347	33.17	2,754,461	161,882	85.14	5,681,690
Total Function 4			7.00	885,990			59.18	3,150,923	54.68	4,218,826	161,882	120.86	8,417,621
5 OPERATIONS AND MAINTENANCE													
5.41 Operations & Maintenance Administration							26.81	1,281,819	22.53	2,041,160	139,432	49.34	3,462,411
5.50 Maintenance Operations							546.87	27,176,034	7.92	655,251	42,222	554.79	27,873,507
5.52 Maintenance of Grounds							65.60	3,104,941	2.31	193,971		67.91	3,298,912
5.56 Utilities													
Total Function 5							639.28	31,562,794	32.76	2,890,382	181,654	672.04	34,634,830
7 TRANSPORTATION AND HOUSING													
7.70 Student Transportation							1.00	40,497				1.00	40,497
Total Function 7							1.00	40,497				1.00	40,497
9 DEBT SERVICES													
9.92 Bank Term Loans (Local Capital)													
Total Function 9													
Total Functions	3,074.02	230,902,134	197.30	22,010,977	872.26	34,468,038	1,264.85	51,523,173	104.78	8,843,263	11,059,966	5,513.21	358,807,551

4.0 EXPENSES AND STAFFING BY PROGRAM - SUMMARY

2013/2014 PRELIMINARY BUDGET

FUNCTION	200			300-500		2013/2014		2013/2014		2013/2014	
	EMPLOYEE BENEFITS BUDGET	FTE	TOTAL SALARIES AND BENEFITS BUDGET	SERVICES AND SUPPLIES BUDGET	FTE	TOTAL PRELIM BUDGET BUDGET		TOTAL BASE BUDGET		BOARD APPROVED CHANGES	
								FTE	BUDGET	FTE	BUDGET
1 INSTRUCTION											
1.02 Regular Instruction	52,031,251	2,400.11	239,788,510	8,656,154	2,400.11	248,444,664		2,395.52	248,955,841	4.59	(511,177)
1.03 Career Programs	436,475	24.51	1,982,489	50,753	24.51	2,033,242		24.44	2,037,105	0.07	(3,863)
1.07 Library Services	1,795,063	83.69	8,369,092	886,466	83.69	9,255,558		85.66	9,411,926	(1.97)	(156,368)
1.08 Counselling	2,758,513	125.94	12,835,459	77,900	125.94	12,913,359		123.69	12,798,597	2.25	114,762
1.10 Special Education	15,880,385	1,087.30	70,639,589	971,562	1,087.30	71,611,151		1,089.04	71,517,984	(1.74)	93,167
1.30 English as a Second Language	3,775,601	181.64	17,543,099	46,599	181.64	17,589,698		181.62	17,631,478	0.02	(41,780)
1.31 Aboriginal Education	569,597	35.18	2,529,171	144,933	35.18	2,674,104		35.19	2,681,973	(0.01)	(7,869)
1.41 School Administration	7,162,346	624.63	36,309,599	349,857	624.63	36,659,456		624.63	36,701,610		(42,154)
1.60 Summer School	847,005	66.65	3,898,181	178,439	66.65	4,076,620		66.65	4,084,293		(7,673)
1.61 Continuing Education	169,645	8.66	950,398	375,833	8.66	1,326,231		8.66	1,332,978		(6,747)
1.62 Off Shore Students	1,743,217	81.00	8,038,114	1,172,830	81.00	9,210,944		77.66	8,678,589	3.34	532,355
Total Function 1	87,169,098	4,719.31	402,883,701	12,911,326	4,719.31	415,795,027		4,712.76	415,832,374	6.55	(37,347)
4 DISTRICT ADMINISTRATION											
4.11 Educational Administration	580,326	24.12	2,907,834	776,500	24.12	3,684,334		24.12	3,701,096		(16,762)
4.40 School District Governance	51,634	11.60	460,057	213,852	11.60	673,909		10.60	581,320	1.00	92,589
4.41 Business Administration	1,555,250	85.14	7,236,940	1,695,325	85.14	8,932,265		84.14	8,709,375	1.00	222,890
Total Function 4	2,187,210	120.86	10,604,831	2,685,677	120.86	13,290,508		118.86	12,991,791	2.00	298,717
5 OPERATIONS AND MAINTENANCE											
5.41 Operations & Maintenance Administration	924,005	49.34	4,386,416	2,051,177	49.34	6,437,593		44.35	6,107,622	4.99	329,971
5.50 Maintenance Operations	6,906,992	554.79	34,780,499	5,300,456	554.79	40,080,955		562.85	40,836,224	(8.06)	(755,269)
5.52 Maintenance of Grounds	743,287	67.91	4,042,199	779,135	67.91	4,821,334		67.91	4,802,500		18,834
5.56 Utilities				8,544,353		8,544,353			8,544,353		
Total Function 5	8,574,284	672.04	43,209,114	16,675,121	672.04	59,884,235		675.11	60,290,699	(3.07)	(406,464)
7 TRANSPORTATION AND HOUSING											
7.70 Student Transportation	12,315	1.00	52,812	3,019,807	1.00	3,072,619		1.00	3,072,651	(0.00)	(32)
Total Function 7	12,315	1.00	52,812	3,019,807	1.00	3,072,619		1.00	3,072,651	(0.00)	(32)
9 DEBT SERVICES											
9.92 Bank Term Loans (Local Capital)				23,296		23,296			23,296		
Total Function				23,296		23,296			23,296		
Total Functions	97,942,907	5,513.21	456,750,458	35,315,227	5,513.21	492,065,685		5,507.73	492,210,811	5.48	(145,126)

13/14 Board Approvals - Estimated Holdback Release	(1,000,000)
13/14 Board Approvals - Increase in Revenues	(1,785,000)
13/14 Board Approvals - Increase Britannia Community Centre Service Recovery	(300,000)
13/14 Board Approvals - Transfer from the Local Capital Reserve to Operating	(4,374,052)
Transfer Special Purposed Funds Pay Equity Funding to Operating	(305,199)
	(7,909,377)

4.1 INSTRUCTION

This function incorporates all programs related to the instruction of students. Salaries, employee benefits, services and supplies are charged to the following individual programs within this function.

Regular Instruction
Career Preparation
Library Services
Counselling
Special Education
English Language Learning
Aboriginal Education
School Administration
Summer School
Continuing Education
Off-shore Students

Detail with respect to each of the above programs is contained in the following pages.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	3,074.02	230,902,134	3,120.83	233,249,517
Principals and Vice Principals	190.30	21,124,987	188.85	20,777,112
Educational Assistants	872.26	34,468,038	852.19	33,257,969
Support Staff	565.39	16,768,959	573.16	16,983,321
Other Professionals	17.34	1,734,055	18.34	1,861,980
Substitutes		10,716,430		11,172,464
Total Salaries	4,719.31	315,714,603	4,753.37	317,302,363
Employee Benefits		87,169,098		84,231,546
Total Salaries and Benefits	4,719.31	402,883,701	4,753.37	401,533,909
Services and Supplies		12,911,326		13,786,556
Total Annual Budget	4,719.31	415,795,027	4,753.37	415,320,465

REGULAR INSTRUCTION

This program comprises all regular instruction costs for Kindergarten to Grade 12. Adults, Continuing Education, Correspondence and Home Schooling education costs are also included, as well as the regular instruction component of all special programs offered in segregated classrooms.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	2,322.78	175,796,551	2,375.72	178,955,087
Principals and Vice Principals	0.03	5,576	1.19	129,566
Educational Assistants	37.65	2,265,446	37.65	2,261,972
Support Staff	38.42	1,320,300	42.59	1,267,753
Other Professionals	1.23	105,473	1.25	102,729
Substitutes		8,263,913		8,657,217
Total Salaries	2,400.11	187,757,259	2,458.41	191,374,324
Employee Benefits		52,031,251		50,052,139
Total Salaries and Benefits	2,400.11	239,788,510	2,458.41	241,426,463
Services and Supplies		8,656,154		9,903,222
Total Annual Budget	2,400.11	248,444,664	2,458.41	251,329,685

CAREER PREPARATION

This program includes costs related to providing Career Preparation, Co-op and Apprenticeship courses. Additional costs would include work experience arrangements directly relating to this program and clerical support assigned to this program.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	10.83	823,805	9.28	702,543
Principals and Vice Principals	0.66	67,343	1.48	149,191
Educational Assistants	9.00	397,153	9.00	397,150
Support Staff	3.02	128,123	3.02	128,118
Other Professionals	1.00	86,945	1.00	86,945
Substitutes		42,645		40,319
Total Salaries	24.51	1,546,014	23.78	1,504,266
Employee Benefits		436,475		416,088
Total Salaries and Benefits	24.51	1,982,489	23.78	1,920,354
Services and Supplies		50,753		56,515
Total Annual Budget	24.51	2,033,242	23.78	1,976,869

LIBRARY SERVICES

This program includes costs of activities directly relating to the operation of a Library Resource Centre at a school or district level. Costs related to personnel responsible for circulating, cataloguing and maintaining resource materials would all be included in this program.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	70.52	5,273,454	71.31	5,314,770
Principals and Vice Principals	7.41	753,845	10.99	1,110,060
Educational Assistants	1.75	72,061	1.75	72,061
Support Staff	4.01	207,488	6.01	300,356
Other Professionals		171	0.00	171
Substitutes		267,010		272,391
Total Salaries	83.69	6,574,029	90.06	7,069,809
Employee Benefits		1,795,063		1,829,326
Total Salaries and Benefits	83.69	8,369,092	90.06	8,899,135
Services and Supplies		886,466		783,379
Total Annual Budget	83.69	9,255,558	90.06	9,682,514

COUNSELLING

This program includes costs of activities directly relating to counselling which would include assisting students in obtaining educational requirements for post secondary and career goals, general counselling of students' emotional needs and providing advice to parents and teaching staff.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	106.94	8,354,007	107.41	8,238,753
Principals and Vice Principals	4.80	487,729	1.95	197,508
Educational Assistants	2.00	91,221	1.00	46,153
Support Staff	3.90	181,005	3.00	137,422
Other Professionals	8.30	688,953	8.30	688,193
Substitutes		274,031		276,774
Total Salaries	125.94	10,076,946	121.67	9,584,803
Employee Benefits		2,758,513		2,499,128
Total Salaries and Benefits	125.94	12,835,459	121.67	12,083,931
Services and Supplies		77,900		79,831
Total Annual Budget	125.94	12,913,359	121.67	12,163,762

SPECIAL EDUCATION

This program includes costs related to providing additional specialized support for the following services or students:

- Learning Assistance Services
- Special Health Services
- Severe Behaviour
- High Incidence / Low Cost (Moderate Handicapped)
- Low Incidence / High Cost (Severe Handicapped)
- Dependent Handicapped
- Gifted
- Hospital / Homebound
- Identification / Planning

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	290.95	22,101,125	319.89	24,103,705
Principals and Vice Principals	18.30	1,883,605	24.17	2,465,255
Educational Assistants	773.94	29,379,371	755.87	28,271,321
Support Staff	2.55	178,948	2.58	165,221
Other Professionals	1.56	130,639	1.53	130,818
Substitutes		1,085,516		1,204,744
Total Salaries	1,087.30	54,759,204	1,104.03	56,341,064
Employee Benefits		15,880,385		16,234,367
Total Salaries and Benefits	1,087.30	70,639,589	1,104.03	72,575,431
Services and Supplies		971,562		862,477
Total Annual Budget	1,087.30	71,611,151	1,104.03	73,437,908

ENGLISH LANGUAGE LEARNING

This program includes the additional costs related to providing educational programs to students whose use of English is sufficiently different from standard English as to prevent that student from reaching his or her potential.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	140.67	10,500,924	117.77	8,805,458
Principals and Vice Principals	15.95	1,637,373	10.55	1,081,374
Educational Assistants	20.90	965,072	20.90	957,794
Support Staff	4.10	207,119	4.11	208,103
Other Professionals	0.02	1,554	0.02	1,554
Substitutes		455,456		397,713
Total Salaries	181.64	13,767,498	153.34	11,451,996
Employee Benefits		3,775,601		3,019,758
Total Salaries and Benefits	181.64	17,543,099	153.34	14,471,754
Services and Supplies		46,599		48,713
Total Annual Budget	181.64	17,589,698	153.34	14,520,467

ABORIGINAL EDUCATION

This program includes the additional direct costs related to providing Aboriginal Language and Culture Programs, Aboriginal Support Service Programs, or another Aboriginal Education Program that has the written permission of the Aboriginal community.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	9.29	705,305	9.29	704,626
Principals and Vice Principals	1.00	113,993	1.00	113,981
Educational Assistants	23.82	1,088,349	23.82	1,089,310
Support Staff	1.06	45,682	1.07	46,281
Other Professionals	0.01	1,017	0.01	1,017
Substitutes		5,228		5,228
Total Salaries	35.18	1,959,574	35.20	1,960,443
Employee Benefits		569,597		573,980
Total Salaries and Benefits	35.18	2,529,171	35.20	2,534,423
Services and Supplies		144,933		178,157
Total Annual Budget	35.18	2,674,104	35.20	2,712,580

SCHOOL ADMINISTRATION

This program includes costs directly related to administering both instructional and business activities at the school level. It also includes the salary and benefits of principals and vice-principals related to administrative duties and the total salary and benefits of school support staff.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals	140.24	15,770,148	136.62	15,239,711
Educational Assistants				
Support Staff	484.34	13,256,881	486.28	13,398,432
Other Professionals	0.05	3,935	1.05	78,737
Substitutes		116,289		118,475
Total Salaries	624.63	29,147,253	623.95	28,835,355
Employee Benefits		7,162,346		7,198,052
Total Salaries and Benefits	624.63	36,309,599	623.95	36,033,407
Services and Supplies		349,857		347,861
Total Annual Budget	624.63	36,659,456	623.95	36,381,268

SUMMER SCHOOL

This program includes costs specifically related to the offering of a summer school program.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	54.02	2,075,113	52.96	2,049,502
Principals and Vice Principals		219,251		219,251
Educational Assistants	0.50	84,535	0.50	84,535
Support Staff	11.39	573,963	10.12	571,306
Other Professionals	0.74	96,104	0.74	96,104
Substitutes		2,210		2,356
Total Salaries	66.65	3,051,176	64.32	3,023,054
Employee Benefits		847,005		813,520
Total Salaries and Benefits	66.65	3,898,181	64.32	3,836,574
Services and Supplies		178,439		175,658
Total Annual Budget	66.65	4,076,620	64.32	4,012,232

CONTINUING EDUCATION

This program includes the costs related to offering credit courses, non-credit courses and recreational courses for students who have not been funded by the Province. Costs also include administrative and operations and maintenance costs resulting from the Continuing Education program.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals	0.91	64,912	0.91	71,215
Educational Assistants				
Support Staff	6.34	350,313	8.04	440,099
Other Professionals	1.41	364,018	1.41	420,456
Substitutes		1,510		
Total Salaries	8.66	780,753	10.36	931,770
Employee Benefits		169,645		213,411
Total Salaries and Benefits	8.66	950,398	10.36	1,145,181
Services and Supplies		375,833		400,843
Total Annual Budget	8.66	1,326,231	10.36	1,546,024

OFF-SHORE STUDENTS

This program includes the costs related to offering credit courses, non-credit courses and recreational courses for off-shore students. Costs also include administrative and operations and maintenance costs resulting from programs for off-shore students.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	68.02	5,271,850	57.19	4,375,073
Principals and Vice Principals	1.00	121,212		
Educational Assistants	2.70	124,830	1.70	77,673
Support Staff	6.26	319,137	6.33	320,230
Other Professionals	3.02	255,246	3.02	255,256
Substitutes		202,622		197,247
Total Salaries	81.00	6,294,897	68.25	5,225,479
Employee Benefits		1,743,217		1,381,777
Total Salaries and Benefits	81.00	8,038,114	68.25	6,607,256
Services and Supplies		1,172,830		949,900
Total Annual Budget	81.00	9,210,944	68.25	7,557,156

4.2 DISTRICT ADMINISTRATION

This function incorporates the cost of all programs related to district governance and district administration of educational, business, human resource and labour relations activities. Salaries, employee benefits, services and supplies used in the execution of this function are charged to individual programs as applicable.

Programs under this function include:

- Educational Administration
- School District Governance
- Business Administration

Detail with respect to each program is provided on the following pages.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals	7.00	885,990	6.00	745,646
Educational Assistants				
Support Staff	59.18	3,150,923	55.80	3,007,000
Other Professionals	54.68	4,218,826	53.69	4,220,214
Substitutes		161,882		161,882
Total Salaries	120.86	8,417,621	115.49	8,134,742
Employee Benefits		2,187,210		2,165,770
Total Salaries and Benefits	120.86	10,604,831	115.49	10,300,512
Services and Supplies		2,685,677		2,652,321
Total Annual Budget	120.86	13,290,508	115.49	12,952,833

EDUCATIONAL ADMINISTRATION

This program includes the cost of activities related to overall district educational leadership and administration. Activities would include strategic planning, instructional staffing allocations, new programming, coordination of district, school and community for the delivery of educational services.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals	7.00	885,990	6.00	745,646
Educational Assistants				
Support Staff	6.61	356,904	5.79	362,241
Other Professionals	10.51	1,084,614	11.03	1,214,790
Substitutes				
Total Salaries	24.12	2,327,508	22.82	2,322,677
Employee Benefits		580,326		586,418
Total Salaries and Benefits	24.12	2,907,834	22.82	2,909,095
Services and Supplies		776,500		772,112
Total Annual Budget	24.12	3,684,334	22.82	3,681,207

SCHOOL DISTRICT GOVERNANCE

This program includes the cost of activities related to the work of the elected body responsible for all activities in the district, and services related to parent advisory council activities.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	0.60	28,672		
Other Professionals	11.00	379,751	10.00	307,984
Substitutes				
Total Salaries	11.60	408,423	10.00	307,984
Employee Benefits		51,634		31,803
Total Salaries and Benefits	11.60	460,057	10.00	339,787
Services and Supplies		213,852		194,564
Total Annual Budget	11.60	673,909	10.00	534,351

BUSINESS ADMINISTRATION

This program includes the cost of activities related to the business and financial operations of the school system at the district level. This program does not include activities carried out at the school level.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	51.97	2,765,347	50.02	2,644,759
Other Professionals	33.17	2,754,461	32.66	2,697,440
Substitutes		161,882		161,882
Total Salaries	85.14	5,681,690	82.67	5,504,081
Employee Benefits		1,555,250		1,547,549
Total Salaries and Benefits	85.14	7,236,940	82.67	7,051,630
Services and Supplies		1,695,325		1,685,645
Total Annual Budget	85.14	8,932,265	82.67	8,737,275

4.3 OPERATIONS AND MAINTENANCE

This function incorporates the all programs related to the district's responsibility for the operation, maintenance and safety of sites, buildings, furniture and equipment, and computer equipment. Salaries, employee benefits, services and supplies used in the execution of this function are charged to individual programs as applicable. Also included in the individual programs is the cost of maintenance for vehicles used by personnel charged to the program.

Programs under this function include:

- Operations and Maintenance Administration
- Maintenance Operations
- Maintenance of Grounds
- Utilities

Detail with respect to each program is included on the following pages.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				3
Educational Assistants				
Support Staff	639.28	31,562,794	640.38	32,087,562
Other Professionals	32.76	2,890,382	32.76	2,843,195
Substitutes		181,654		176,737
Total Salaries	672.04	34,634,830	673.14	35,107,497
Employee Benefits		8,574,284		8,688,109
Total Salaries and Benefits	672.04	43,209,114	673.14	43,795,606
Services and Supplies		16,675,121		15,271,384
Total Annual Budget	672.04	59,884,235	673.14	59,066,990

OPERATIONS AND MAINTENANCE ADMINISTRATION

This program includes the cost of activities related to the overall administration of operations and maintenance. This program also includes the cost of public liability and property loss insurance coverage.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	26.81	1,281,819	21.87	1,036,906
Other Professionals	22.53	2,041,160	20.61	1,847,647
Substitutes		139,432		139,432
Total Salaries	49.34	3,462,411	42.48	3,023,985
Employee Benefits		924,005		820,584
Total Salaries and Benefits	49.34	4,386,416	42.48	3,844,569
Services and Supplies		2,051,177		1,962,073
Total Annual Budget	49.34	6,437,593	42.48	5,806,642

MAINTENANCE OPERATIONS

This program includes the cost of activities related to plant maintenance, custodial services, and equipment repair and maintenance. This program also includes cost incurred by a district for facility leasing, portable moves and central stores.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				3
Educational Assistants				
Support Staff	546.87	27,176,034	536.51	27,121,108
Other Professionals	7.92	655,251	9.62	785,659
Substitutes		42,222		37,305
Total Salaries	554.79	27,873,507	546.12	27,944,075
Employee Benefits		6,906,992		6,926,720
Total Salaries and Benefits	554.79	34,780,499	546.12	34,870,795
Services and Supplies		5,300,456		3,497,113
Total Annual Budget	554.79	40,080,955	546.12	38,367,908

MAINTENANCE OF GROUNDS

This program includes the cost of activities related to the care and upkeep of all the land and grounds that are the responsibility of the board.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	65.60	3,104,941	82.00	3,929,548
Other Professionals	2.31	193,971	2.54	209,889
Substitutes				
Total Salaries	67.91	3,298,912	84.54	4,139,437
Employee Benefits		743,287		940,805
Total Salaries and Benefits	67.91	4,042,199	84.54	5,080,242
Services and Supplies		779,135		838,247
Total Annual Budget	67.91	4,821,334	84.54	5,918,489

UTILITIES

This program includes all of the costs incurred by a district for the consumption of heat, light and water, as well as expenditures on garbage, sewer, conservation measures and recycling programs.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff				
Other Professionals				
Substitutes				
Total Salaries				
Employee Benefits				
Total Salaries and Benefits				
Services and Supplies		8,544,353		8,973,951
Total Annual Budget		8,544,353		8,973,951

4.4 TRANSPORTATION AND HOUSING

This function incorporates programs involving the transportation and housing of students. Salaries, employee benefits, services and supplies used in the execution of this function are charged to individual programs as applicable. Also included in the individual programs is the cost of maintenance for vehicles used by personnel charged to the program.

Programs under this function include:

Student Transportation

Detail with respect to each program is included on the following pages.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	1.00	40,497	1.00	40,497
Other Professionals				
Substitutes				
Total Salaries	1.00	40,497	1.00	40,497
Employee Benefits		12,315		12,874
Total Salaries and Benefits	1.00	52,812	1.00	53,371
Services and Supplies		3,019,807		2,608,099
Total Annual Budget	1.00	3,072,619	1.00	2,661,470

STUDENT TRANSPORTATION

This program includes the cost of activities related to the conveyance of students to and from school on a regular basis and direct supervision of busing. The method of conveyance can be bus, water taxi, ferry, train, plane, etc. This program also includes the costs of activities related to providing guards or attendants at crossing locations.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	1.00	40,497	1.00	40,497
Other Professionals				
Substitutes				
Total Salaries	1.00	40,497	1.00	40,497
Employee Benefits		12,315		12,874
Total Salaries and Benefits	1.00	52,812	1.00	53,371
Services and Supplies		3,019,807		2,608,099
Total Annual Budget	1.00	3,072,619	1.00	2,661,470

4.5 DEBT SERVICES (OPERATING)

This function incorporates all activities related to the servicing of debt. Interest charges that are payable as a result of operating borrowings shall be paid out of the district's operating grant.

Programs under this function include:

Bank Term Loans (Local Capital)

Detail with respect to each program is included on the following pages.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff				
Other Professionals				
Substitutes				
Total Salaries				
Employee Benefits				
Total Salaries and Benefits				
Services and Supplies		23,296		23,035
Total Annual Budget		23,296		23,035

BANK TERM LOANS (LOCAL CAPITAL)

This program includes interest and other payments related to bank term loans used for local capital purposes.

	2013/2014 Prelim Budget		2012/2013 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff				
Other Professionals				
Substitutes				
Total Salaries				
Employee Benefits				
Total Salaries and Benefits				
Services and Supplies		23,296		23,035
Total Annual Budget		23,296		23,035