Preliminary

Operating Budget

2014 – 2015

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

1580 West Broadway
Vancouver, BC V6J 5K8

Vancouver School Board

THE BOARD OF EDUCATION
OF SCHOOL DISTRICT NO. 39 (VANCOUVER)
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PREFACE

The information provided in this document reflects the 2014/2015 Preliminary Budget of the Vancouver Board of Education (VBE).

This Operating Budget book includes the following information:

- expense and staffing information on a function and program basis, and
- the budget proposals approved by the Board of Trustees in April 2014.

2014/2015 OPERATING BUDGET
TABLE OF CONTENTS

		Page No.
1.0	Budget Overview	1 - 4
2.0	Five Year History	5 - 7
3.0	Board Approved Budget Changes – April, 2014	8 - 14
4.0	Expenses and Staffing by Program – Summary	15 - 17
4.1	Instruction	18
	➢ Regular Instruction	19
	➢ Career Preparation	19
	➢ Library Services	20
	➢ Counselling	20
	➢ Special Education	21
	➢ English Language Learning	22
	➢ Aboriginal Education	22
	➢ School Administration	23
	➢ Summer School	23
	➢ Continuing Education	24
	➢ Off-shore Students	24
4.2	District Administration	25
	➢ Educational Administration	26
	➢ School District Governance	26
	➢ Business Administration	27
4.3	Operations and Maintenance	28
	➢ Operations and Maintenance Administration	29
	➢ Maintenance Operations	29
	➢ Maintenance of Grounds	30
	➢ Utilities	30
4.4	Transportation and Housing	31
	➢ Student Transportation	32
4.5	Debt Services (Operating)	33
	➢ Bank Term Loans (Local Capital)	34

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 2014/2015 Preliminary Operating Budget provides funding for district programs and services based on the estimated September, 2014 student enrolment, which assumed a decrease of 850 FTE in school aged student enrolment. The Operating Budget also includes the budget proposals approved by the Board in April 2014. An Amended 2014/2015 Operating Budget will be approved by the Board by the end of February 2015 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.

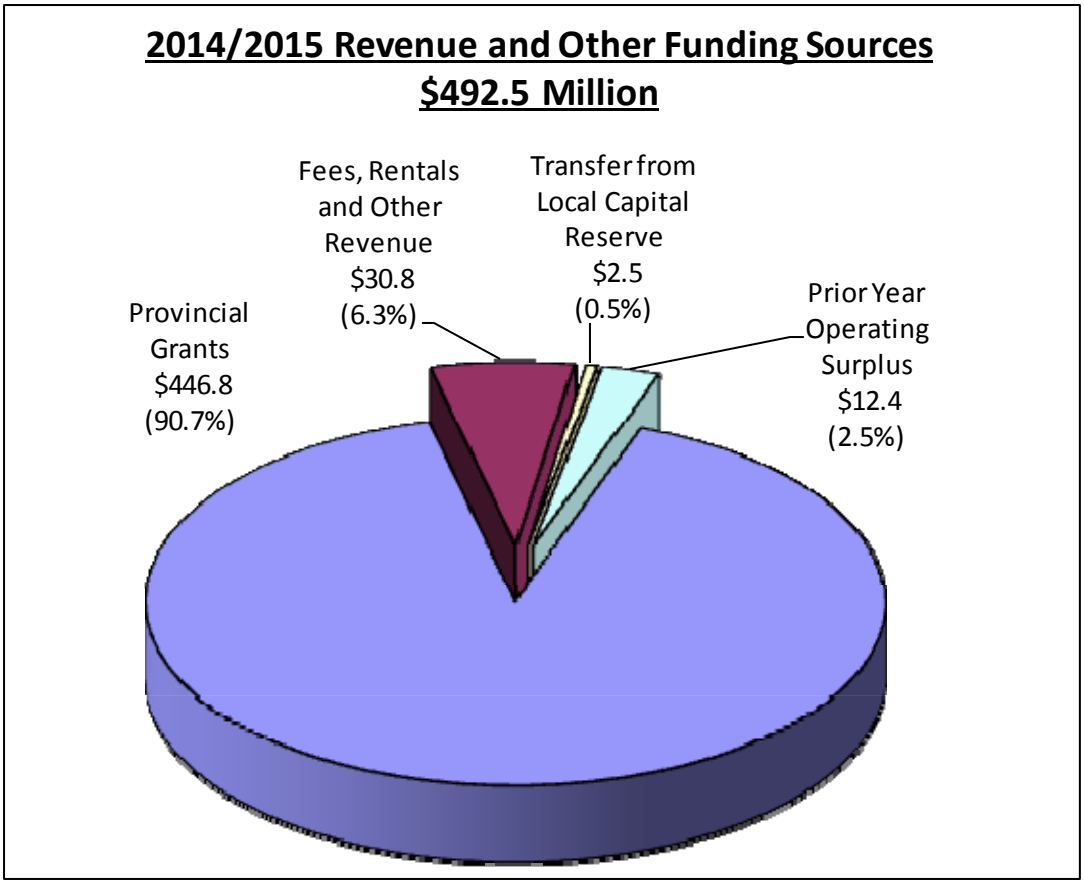
The following table summarizes the Preliminary Operating Budget for 2014/2015, which is a balanced budget overall.

2014/2015 Preliminary Operating Budget	
	$ Million
Revenue [a)]	492.5
Expenses [b)]	(492.5)
	(0.0)

a) Includes $2.5 million transfer from LCR and $12.4 million prior year operating surplus carried forward.
b) Includes Purchases of Capital Assets ($3.1 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).

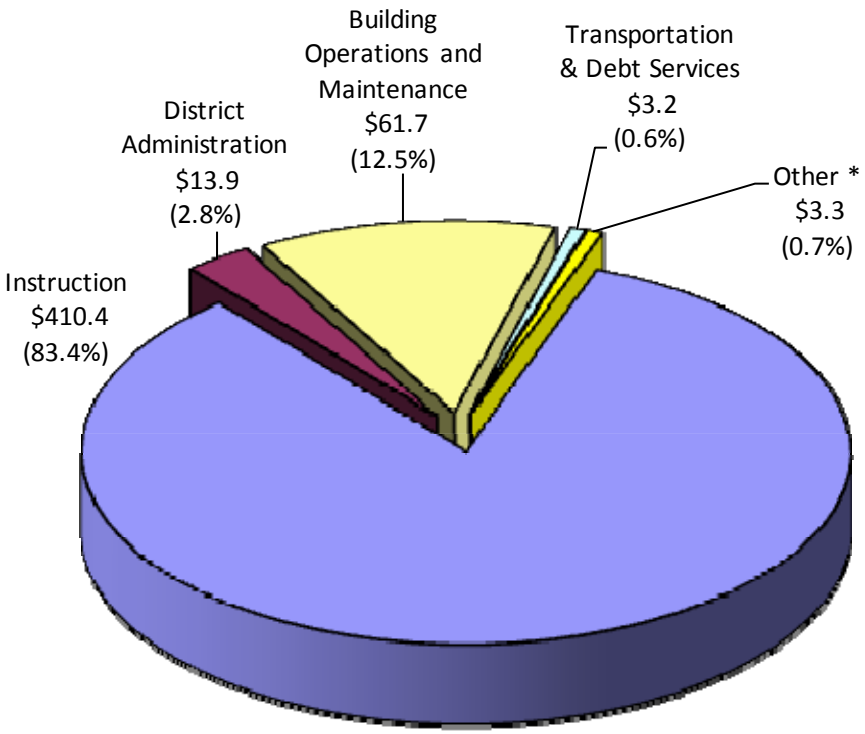
The major components of operating revenue and expenditure for 2014/2015 are outlined below.

2014/2015 REVENUE AND OTHER FUNDING SOURCES		$ Million
Revenue		
Provincial Grants	$	446.8
Fees, Rentals and Other Revenue		30.8
Transfer from Local Capital Reserve		2.5
Prior Year Operating Surplus		12.4
TOTAL REVENUE AND OTHER FUNDING SOURCES	**$**	**492.5**



2014/2015 EXPENDITURE		$ Million
Expense by Function		
Instruction	$	410.4
District Administration		13.9
Building Operations and Maintenance		61.7
Transportation & Debt Services		3.2
	$	489.2
Other *		3.3
TOTAL EXPENDITURE	**$**	**492.5**

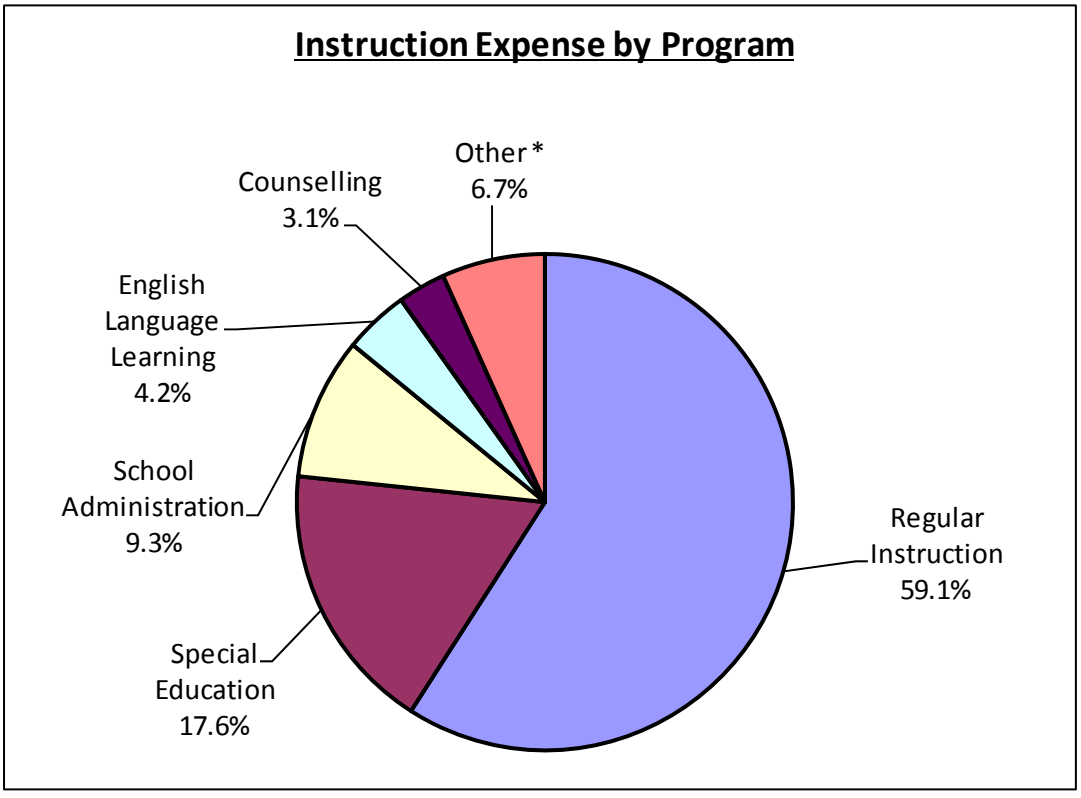
2014/2015 Expenditure
$492.5 Million



* Includes: Purchase of Capital Assets ($3.1 mil), 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 mil).

Operating expenses for instruction comprise 83.4% 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.

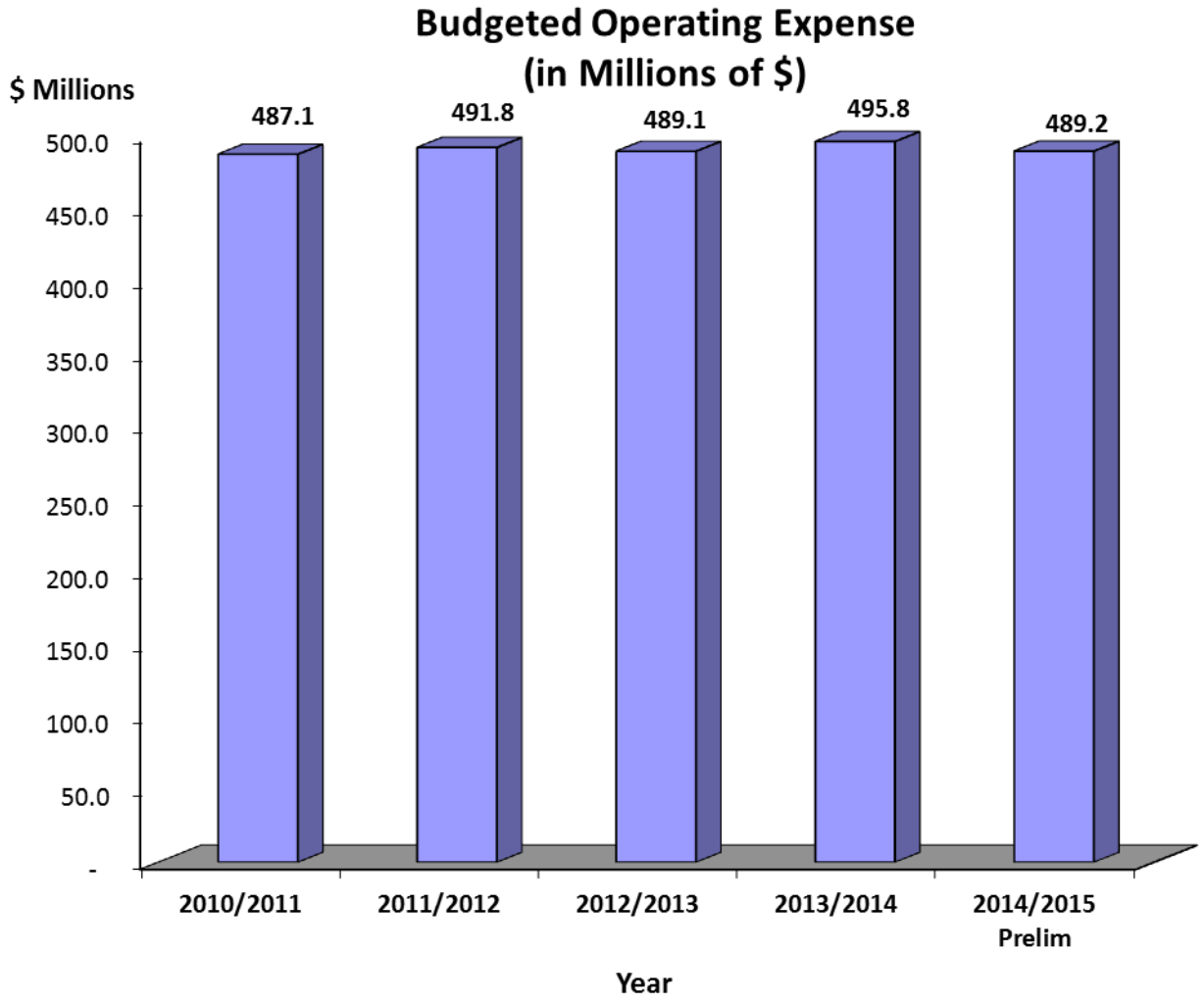
INSTRUCTION EXPENSE BY PROGRAM		$ Million
Regular Instruction	$	242.5
Special Education		72.2
School Administration		38.0
English Language Learning		17.4
Counselling		12.8
Off-shore Students		9.8
Library Services		9.2
Summer School		4.0
Aboriginal Education		2.6
Career Programs		2.1
TOTAL INSTRUCTIONAL EXPENSE	**$**	**410.4**



* Other: Off-shore Students, Library Services, Summer School, Aboriginal Education, and Career Programs.

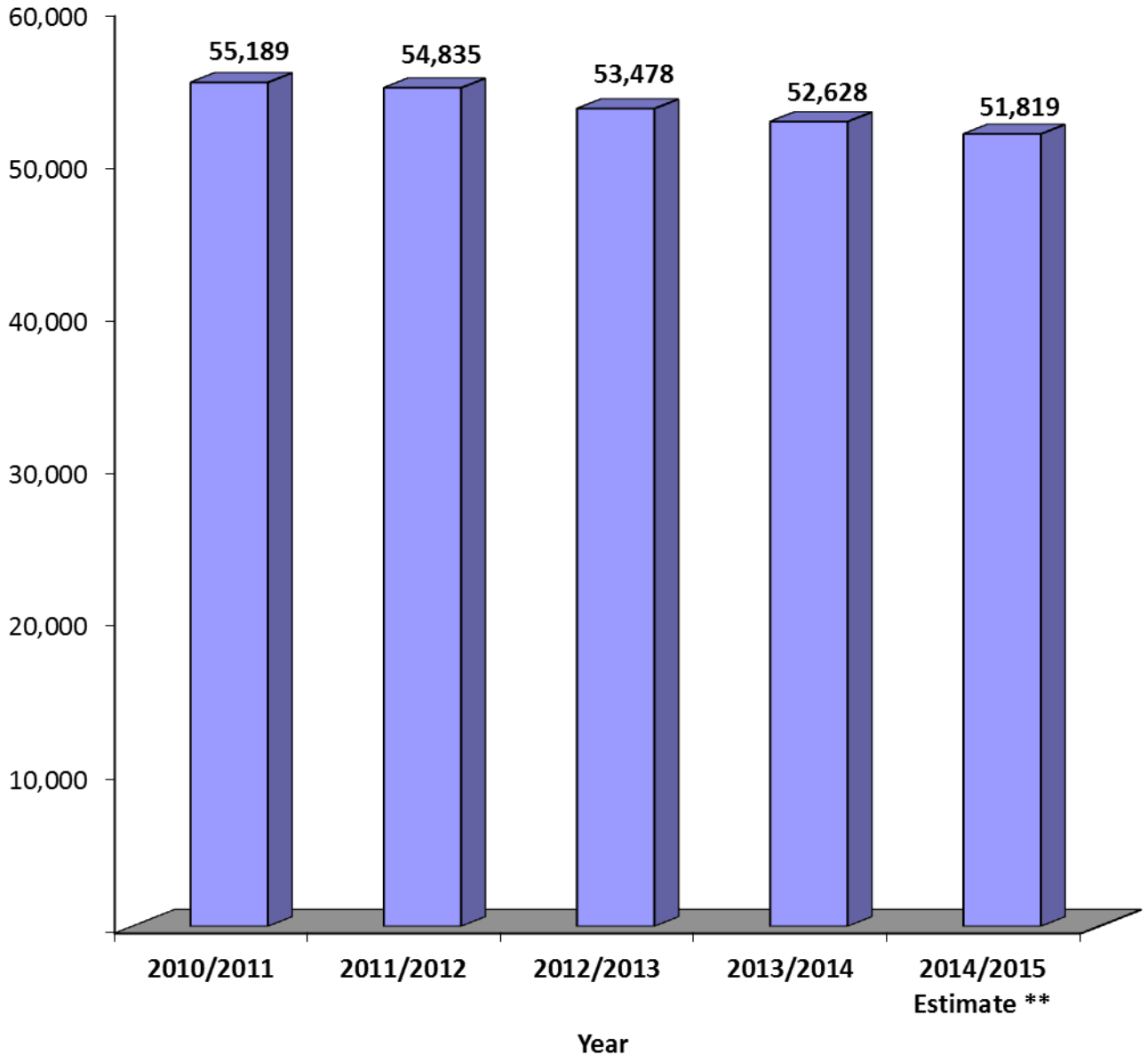
2.0 FIVE YEAR HISTORY

The following charts provide a historical perspective on operating expenses and enrolment over the last five years. Operating expenses have increased slightly from $487.1 million in 2010/2011 to $489.2 million for 2013/2014. This represents an increase of 0.43% largely due to collective agreement increases offset by budget reductions required to achieve a balanced budget. Total enrolment for elementary, secondary and adult basic education students is estimated to decrease by 3,370 FTE students from 55,189 FTE in 2010/2011 to 51,819 FTE for 2014/2015. This represents a reduction of 6.11% 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

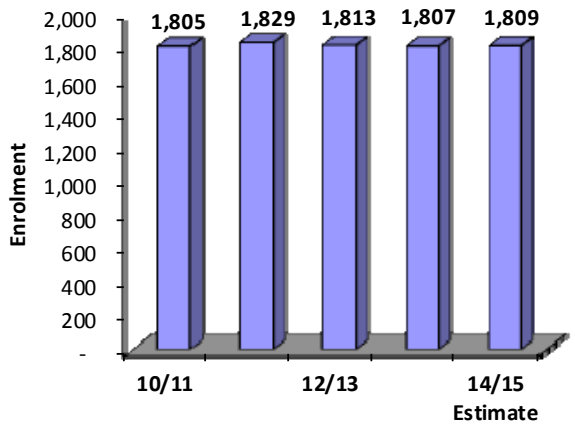
** Estimated changes from 2013/2014 include:

General school aged enrolment	-850
Adult Education under 19 enrolment	9
Adult Education 19 and over enrolment	-3
Distributed Learning under 19 enrolment	30
Distributed Learning 19 and over enrolment	3
Refugees	3
Total Estimated Change	-809

Special Programs Enrolment

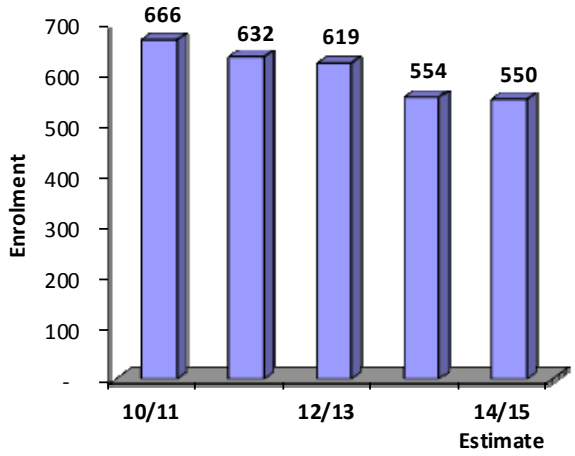
Dependent Handicapped (Level 1) / Low Incidence-High Cost Special Programs (Level 2) *

(Headcount Based on 1701 Enrolment Report)



Severe Behaviour (Level 3) / High Incidence-Low Cost Special Programs **

(Headcount Based on 1701 Enrolment Report)

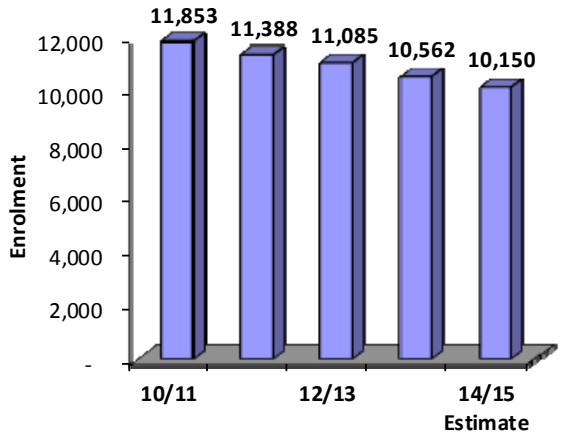


* Low Incidence-High Cost Special Programs include Moderate to Severe/Profound Intellectual Disabilities, Physical Disabilities or Chronic Health Impairments, Visual Impairment, Deaf or Hard of Hearing, and Autism.

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

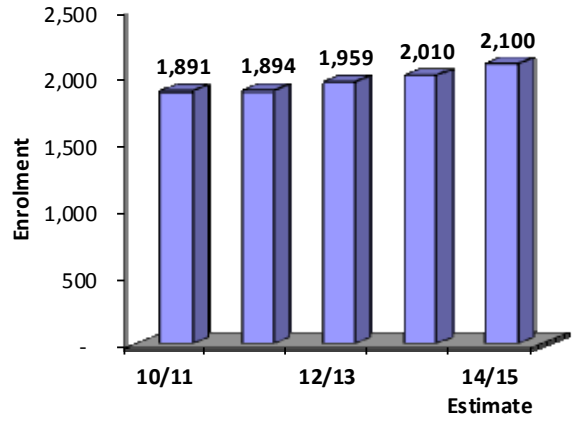
English Language Learning ***

(Funded FTE)



Aboriginal Education ***

(Headcount Based on 1701 Enrolment Report)



*** Includes both school age and adult enrolment.

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

3.0 BOARD APPROVED BUDGET CHANGES – APRIL, 2014

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			
		Reduction / (Addition)	Salaries and Benefits	Supplies	Revenue	Total
A	**Administrative/Policy & Other**					
A 1	Wellness and Attendance Support	(2.00)	1,223,000	(120,000)		1,103,000
A 2	District Administration	4.40	451,730	58,000		509,730
A 3	Mileage Policy		500,000			500,000
A 4	Capital Project Office	3.00	293,750		250	294,000
A 5	Secondary School Cafeterias	1.22	59,000			59,000
A 6	Overtime		50,000			50,000
A 7	Copier Sale & Leaseback			(405,000)	1,484,583	1,079,583
A 8	Inflation on Goods & Services			446,000		446,000
A 9	Furniture & Equipment Replacement			375,000		375,000
A 10	Progression to Print Management			327,000		327,000
A 11	Consolidated Purchasing			100,000		100,000
A 12	BC Schools Trustee Association Membership			80,000		80,000
A 13	District Parent Advisory Council			35,000		35,000
A 14	Travel			50,000		50,000
	Subtotal - Administrative/Policy & Other	**6.62**	**2,577,480**	**946,000**	**1,484,833**	**5,008,313**
B	**Facilities**					
B 1	Maintenance Service Reductions	4.00	338,526	61,074		399,600
B 2	Britannia Centre Cost Sharing Agreement	3.00	150,000			150,000
B 3	Closure of Classroom Space	0.83	39,200			39,200
	Subtotal - Facilities	**7.83**	**527,726**	**61,074**	**-**	**588,800**
C	**Revenue Generating**					
C 1	Provincial Holdback Funds				1,500,000	1,500,000
C 2	Local Capital Reserve				2,481,534	2,481,534
C 3	Remaining 2012/2013 Unrestricted Surplus				700,000	700,000
C 4	Institute District Pay Parking				225,000	225,000
C 5	Increase Rental Revenue Rates				100,000	100,000
C 6	External Printing				50,000	50,000
C 7	Education Centre Parking Revenue				46,500	46,500
	Subtotal - Revenue Generating	**-**	**-**	**-**	**5,103,034**	**5,103,034**
D	**Educational**					
D 1	Continuing Education	9.21	978,083	387,439	(845,432)	520,090
D 3	District Staffing Entitlements	2.00	155,600	47,750		203,350
D 4	Gifted Education Consultant	0.20	18,962			18,962
D 5	SACY	1.00	63,500			63,500
D 6	International Education	(5.72)	(546,020)	(167,500)	1,300,000	586,480
D 10	Multicultural Liaison Workers	1.00	72,406			72,406
D 11	Library Services & Supplies	-		50,000		50,000
D 12	French Immersion Resource Teacher	0.40	37,924			37,924
D 13	Media Technician	0.60	39,755			39,755
D 14	Literacy Mentor and Consultant	1.40	133,494			133,494
D 15	Alternative Programs	2.89	224,836			224,836
D 16	Anti-Racism	0.20	18,962			18,962
D 17	ELL Consultant	1.00	94,810			94,810
D 19	Pro-D Contact	1.00	53,560			53,560
	Subtotal - Educational	**15.18**	**1,345,872**	**317,689**	**454,568**	**2,118,129**

	Budget Changes	Staffing Impact	Budget Impact			
		Reduction / (Addition)	Salaries and Benefits	Supplies	Revenue	Total
E	**Approved Budget Additions**					
E 1	Information Technology Infrastructure	(1.00)	(71,320)	(150,000)		(221,320)
E 2	Hardware Equity Plan			(720,000)		(720,000)
E 3	Tech Deployment Team	(1.00)	(66,210)			(66,210)
E 4	Unified Communications	(1.00)	(78,130)			(78,130)
E 5	Payroll Coordinator	(1.00)	(92,000)			(92,000)
	Subtotal - Approved Budget Additions	**(4.00)**	**(307,660)**	**(870,000)**	**-**	**(1,177,660)**
	Grand Total	**25.63**	**4,143,418**	**454,763**	**7,042,435**	**11,640,616**

A. Administrative/Policy & Other

A1 Wellness and Attendance Support **2.00 FTE** **$(1,103,000)**

Expand the Wellness program implemented last year to focus on attendance support.

A2 District Administration **(4.40) FTE** **$(509,730)**

Elimination of vacant positions in Capital Development and LIT as well as the recently vacated position of Manager of Continuing Education and Admin. Reduction of Emergency Management Office by 0.6 FTE and a reduction of services and supplies $58,000. Also reallocating the salary for the Construction Projects Supervisor to the Annual Facilities Grant.

A3 Mileage Policy **$(500,000)**

Revisions to the current policy to bring reimbursement rates more in line with estimated average costs incurred by employees.

A4 Capital Project Office **(3.00) FTE** **$(294,000)**

Due to the volume of seismic capital project work to be done in the next number of years the VBE will set up a capital project office with all costs charged to the Capital Fund including 3 positions transferring from the Operating Fund.

A5 Secondary School Cafeterias **(1.22) FTE** **$(59,000)**

Align staffing ratios for Britannia and Churchill cafeterias with other teaching and non-teaching cafeterias.

A6 Overtime **$(50,000)**

Minimize overtime in accordance with the current Board policy and have all OT be pre-authorized by supervisors.

A7 Copier Sale & Leaseback **$(1,079,583)**

Sell and leaseback 160 photocopiers that have been purchased by the VBE going back to January 1st, 2012.

A8 Inflation on Goods and Services **$(446,000)**

Deferral of the proposed increase due to inflation to services and supplies budgets.

A9 Furniture & Equipment Replacement **$(375,000)**

Continuation of a one-time reduction in the budget for furniture and equipment replacement. Replacements will be prioritized in order to avoid a significant impact on schools.

A10 Progression to Print Management **$(327,000)**

Moving from single function printer to more economical multi-function devices.

A11 Consolidated Purchasing **$(100,000)**

Consolidate acquisition of educational supplies, audio visual equipment and cleaning supplies through effective procurement.

A12 BC Schools Trustee Association Membership **$(80,000)**

Termination of the VBE's membership with the BCSTA.

A13 District Parent Advisory Council **$(35,000)**

One time deferral of annual funding provided.

A14 Travel **$(50,000)**

Any out of district travel deemed mandatory will need to be approved by Superintendent or Secretary Treasurer.

B. Facilities

B1 Maintenance Service Reduction **(4.00) FTE** **$(399,600)**

One-year deferral of maintenance work in selected areas.

B2 Britannia Centre Cost Sharing Agreement **(3.00) FTE** **$(150,000)**

Update agreement to revise cost sharing formulas.

B3 Closure of Classroom Space **(0.83) FTE** **$(39,200)**

Due to declining enrolment several classrooms can be closed and removed from the statling formula for cleaning.

C. Revenue Generating

C1 Provincial Holdback Funds ($1,500,000)

Holdback funds in the amount of $1.5 million are estimated to be received in 2013/2014 or 2014/2015 which will be used to help fund the 2014/2015 budget.

C2 Local Capital Reserve ($2,481,534)

A total of $2.50 million will be transferred from the Local Capital Reserve to help fund the 2014/2015 budget.

C3 Remaining 2012/2013 Unrestricted Surplus ($700,000)

The Full remaining 2012/2013 unrestricted surplus will be used to help fund the 2014/2015 budget.

C4 Institute District Pay Parking ($225,000)

Implementation of a nominal monthly parking fee at school sites for employee parking.

C5 Increase Rental Revenue Rates ($100,000)

Increase the current rental rates which are below the average of other school districts.

C6 External Printing ($50,000)

Expand the amount of fee-for-service external print services provided to other school districts and public sector organizations.

C7 Education Centre Parking Revenue ($46,500)

Allow more external monthly parkers and increase existing rates.

D. Educational

D1 Continuing Education (9.21) FTE $(520,090)

Transition the Continuing Education program to a partner post-secondary institution.

D3 District Staffing Entitlements (2.00) FTE $(203,350)

Adjust staffing levels due to declining enrolment for City Schools, Britannia Library and Youth

and Family Workers.

D4 Gifted Education Consultant (0.20) FTE $(18,962)

The term of the consultant ends June 2014. Reduce the position by 0.2 FTE.

D5 SACY (1.00) FTE $(63,500)

Elimination of 1.0 FTE.

D6 International Education 5.72 FTE $(586,480)

An additional 100 international students are targeted for 2014/2015. This will yield additional revenue and will require additional teachers.

D10 Multicultural Liaison Workers (1.00) FTE $(72,406)

Reduction of 1.0 FTE due to the decline in numbers of families and children within certain populations.

D11 Library Services & Supplies $(50,000)

One time reduction of supplies.

D12 French Immersion Resource Teacher (0.40) FTE $(37,924)

Eliminate 0.4 FTE of support for programs in French Immersion.

D13 Media Technician (0.60) FTE $(39,755)

Eliminate 0.6 FTE position.

D14 Literacy Mentor and Consultant (1.40) FTE $(133,494)

Eliminate 1.0 FTE Literacy Mentor and 0.40 Literacy Mentor.

D15 Alternative Programs (2.89) FTE $(224,836)

Lower enrolment in alternative programs leading to the following changes:

- Reduce 1.0 FTE District YFW
- Eliminate 1.0 FTE SSA position and replace with 0.8 FTE Career Information Assistant
- Eliminate 0.6857 FTE VASS and 1.0 FTE Eagle High teaching FTE.

D16 Anti-Racism (0.20) FTE $(18.962)

The term of the consultant ends June 2014. The position will be reduced by 0.2 FTE.

D17 ELL Consultant **(1.00) FTE** **$(94,810)**

The term of the consultant ends June 2014. Eliminate 1.0 FTE.

D19 Pro-D Contact **(1.00) FTE** **$(53,560)**

Eliminate the position in DLS.

E. Approved Budget Additions

E1 Information Technology Infrastructure **1.00 FTE** **$221,320**

Add 1.0 FTE position and funds to acquire load balancing system and replace central data backup system and increase storage.

E2 Hardware Equity Plan **$720,000**

Continue hardware renewal plan at schools.

E3 Technology Deployment Team **1.00 FTE** **$66,210**

Add 1.0 FTE to the LIT deployment team.

E4 Unified Communications **1.00 FTE** **$78,130**

Add 1.0 FTE to support the new unified communication system.

E5 Payroll Coordinator **1.00 FTE** **$92,000**

Add 1.0 FTE to replace a position that existed in the past and was not replaced when the incumbent retired.

4.0 EXPENSES AND STAFFING BY PROGRAM

This section provides expenses and staffing detail with respect to the 2014/2015 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 2014/2015 Preliminary Budget and by function and program for 2014/2015 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 2014/2015 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
2014/2015 PRELIMINARY BUDGET

	110		105		123		120		130		140		
	TEACHERS SALARIES		PRINCIPALS AND VICE PRINCIPALS SALARIES		EDUCATIONAL ASSISTANTS SALARIES		SUPPORT STAFF SALARIES		OTHER PROFESSIONALS SALARIES		SUBSTITUTES SALARIES	TOTAL SALARIES	
	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	BUDGET	FTE	BUDGET
FUNCTION													
1 INSTRUCTION													
1.02 Regular Instruction	2,278.82	172,846,023	0.03	5,549	36.65	2,213,660	38.73	1,405,943	1.22	107,730	7,453,879	2,355.45	184,032,783
1.03 Career Programs	10.54	810,266	0.67	65,490	10.30	469,089	3.02	132,704	1.00	86,876	39,069	25.53	1,603,493
1.07 Library Services	70.02	5,261,404	7.50	733,100	1.75	74,609	4.01	208,081	0.00	122	238,931	83.28	6,516,247
1.08 Counselling	104.67	8,242,565	4.85	474,307	1.00	44,593	3.90	193,592	8.10	778,087	248,132	122.52	9,981,275
1.10 Special Education	287.68	21,943,746	18.50	1,836,589	771.34	31,054,884	5.55	325,916	1.52	131,228	710,588	1,084.59	56,002,951
1.30 English Language Learning	138.89	10,440,495	16.13	1,595,527	19.90	941,689	4.10	202,070	0.01	1,114	406,740	179.03	13,587,635
1.31 Aboriginal Education	9.29	649,600	1.00	116,798	23.82	1,120,104	1.06	47,509	0.01	729	5,228	35.18	1,939,968
1.41 School Administration			139.71	15,613,792	1.00	50,607	479.23	13,717,467	0.04	2,821	109,753	619.98	29,494,440
1.60 Summer School	50.55	2,075,113		219,251	0.50	87,524	10.99	571,793	0.07	25,078	2,009	62.11	2,980,768
1.61 Continuing Education													
1.62 Off-shore Students	71.20	5,556,990	1.00	125,174	3.70	177,637	5.16	282,112	3.02	258,272	180,094	84.08	6,580,279
Total Function 1	**3,021.66**	**227,826,200**	**189.39**	**20,785,577**	**869.96**	**36,234,395**	**555.76**	**17,087,186**	**14.99**	**1,392,057**	**9,394,425**	**4,651.75**	**312,719,840**
4 DISTRICT ADMINISTRATION													
4.11 Educational Administration			7.00	904,469			6.31	355,027	9.51	994,460	16,615	22.81	2,270,571
4.40 School District Governance							0.60	35,750	11.00	390,572		11.60	426,322
4.41 Business Administration							50.17	2,741,014	36.16	3,051,700	164,222	86.33	5,956,937
Total Function 4			**7.00**	**904,469**			**57.08**	**3,131,791**	**56.66**	**4,436,732**	**180,837**	**120.74**	**8,653,829**
5 OPERATIONS AND MAINTENANCE													
5.41 Operations & Maintenance Administration							26.81	1,333,446	20.24	1,817,114	202,933	47.05	3,353,493
5.50 Maintenance Operations							546.34	27,776,376	7.23	595,903	38,385	553.57	28,410,665
5.52 Maintenance of Grounds							65.60	3,186,251	2.08	173,399		67.68	3,359,650
5.56 Utilities													
Total Function 5							**638.75**	**32,296,073**	**29.55**	**2,586,416**	**241,318**	**668.30**	**35,123,807**
7 TRANSPORTATION AND HOUSING													
7.70 Student Transportation							1.00	41,928				1.00	41,928
Total Function 7							**1.00**	**41,928**				**1.00**	**41,928**
9 DEBT SERVICES													
9.92 Bank Term Loans (Local Capital)													
Total Function													
Total Functions	**3,021.66**	**227,826,200**	**196.39**	**21,690,046**	**869.96**	**36,234,395**	**1,252.58**	**52,556,978**	**101.19**	**8,415,205**	**9,816,580**	**5,441.78**	**356,539,404**

4.0 EXPENSES AND STAFFING BY PROGRAM - SUMMARY
2014/2015 PRELIMINARY BUDGET

200			300-500	2014/2015		2014/2015		2014/2015	
EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS		SERVICES AND SUPPLIES	TOTAL PRELIM BUDGET		TOTAL BASE BUDGET		BOARD APPROVED CHANGES	
BUDGET	FTE	BUDGET	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
50,516,660	2,355.45	234,549,443	7,916,041	2,355.45	242,465,484	2,360.78	245,607,163	(5.33)	(3,141,679)
440,156	25.53	2,043,649	50,881	25.53	2,094,530	24.76	2,074,520	0.77	20,011
1,788,698	83.28	8,304,944	888,146	83.28	9,193,091	83.35	9,337,491	(0.06)	(144,400)
2,739,842	122.52	12,721,117	77,530	122.52	12,798,647	123.92	12,947,091	(1.40)	(148,444)
15,372,707	1,084.59	71,375,658	838,552	1,084.59	72,214,210	1,087.04	73,589,666	(2.45)	(1,375,456)
3,729,781	179.03	17,317,416	48,950	179.03	17,366,366	181.14	17,639,105	(2.11)	(272,739)
532,518	35.18	2,472,486	104,742	35.18	2,577,228	35.18	2,623,095		(45,868)
8,096,170	619.98	37,590,610	375,134	619.98	37,965,744	622.48	37,523,441	(2.50)	442,303
818,215	62.11	3,798,983	173,456	62.11	3,972,440	63.16	4,121,704	(1.05)	(149,264)
						8.64	1,412,789	(8.64)	(1,412,789)
1,806,274	84.08	8,386,553	1,399,403	84.08	9,785,956	78.61	9,169,700	5.46	616,256
85,841,020	**4,651.75**	**398,560,860**	**11,872,835**	**4,651.75**	**410,433,695**	**4,669.05**	**416,045,765**	**(17.30)**	**(5,612,070)**
623,267	22.81	2,893,838	980,692	22.81	3,874,530	23.11	3,874,460	(0.30)	71
117,025	11.60	543,346	121,195	11.60	664,541	11.60	640,678		23,864
1,635,168	86.33	7,592,105	1,744,455	86.33	9,336,560	85.13	9,250,866	1.20	85,694
2,375,460	**120.74**	**11,029,289**	**2,846,343**	**120.74**	**13,875,632**	**119.84**	**13,766,004**	**0.90**	**109,628**
920,528	47.05	4,274,020	1,927,943	47.05	6,201,963	49.53	6,415,210	(2.48)	(213,248)
7,798,675	553.57	36,209,340	5,713,663	553.57	41,923,003	560.09	41,545,196	(6.52)	377,808
922,218	67.68	4,281,868	761,739	67.68	5,043,606	67.91	4,924,075	(0.23)	119,531
			8,511,529		8,511,529		8,583,529		(72,000)
9,641,420	**668.30**	**44,765,228**	**16,914,874**	**668.30**	**61,680,101**	**677.53**	**61,468,010**	**(9.23)**	**212,091**
11,509	1.00	53,437	3,127,141	1.00	3,180,578	1.00	3,181,918		(1,340)
11,509	**1.00**	**53,437**	**3,127,141**	**1.00**	**3,180,578**	**1.00**	**3,181,918**		**(1,340)**
			23,296		23,296		23,715		(419)
			23,296		**23,296**		**23,715**		**(419)**
97,869,410	**5,441.78**	**454,408,814**	**34,784,489**	**5,441.78**	**489,193,303**	**5,467.41**	**494,485,412**	**(25.63)**	**(5,292,109)**

14/15 Board Approvals - Estimated Holdback Release	(1,500,000)
14/15 Board Approvals - Increase in Revenues	(1,721,500)
14/15 Board Approvals - Closure of Continuing Education	845,432
14/15 Board Approvals - Transfer from the Local Capital Reserve to Operating	(2,481,534)
14/15 Board Approvals - Use of Remaining 12/13 Unrestricted Surplus	(700,000)
14/15 Board Approvals - Copier Sale & Leaseback	(1,484,583)
14/15 Board Approvals - Reduction in Capital Purchases	(26,322)
14/15 Board Approvals - Hardware Equity Plan	720,000
	(11,640,616)

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	3,021.66	227,826,200	3,074.02	230,902,134
Principals and Vice Principals	189.39	20,785,577	190.30	21,124,987
Educational Assistants	869.96	36,234,395	872.26	34,468,038
Support Staff	555.76	17,087,186	565.39	16,768,959
Other Professionals	14.99	1,392,057	17.34	1,734,055
Substitutes		9,994,425		10,716,430
Total Salaries	4,651.75	313,319,840	4,719.31	315,714,603
Employee Benefits		85,841,020		87,169,098
Total Salaries and Benefits	4,651.75	399,160,860	4,719.31	402,883,701
Services and Supplies		11,872,835		12,911,326
Total Annual Budget	4,651.75	411,033,695	4,719.31	415,795,027

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	2,278.82	172,846,023	2,322.78	175,796,551
Principals and Vice Principals	0.03	5,549	0.03	5,576
Educational Assistants	36.65	2,213,660	37.65	2,265,446
Support Staff	38.73	1,405,943	38.42	1,320,300
Other Professionals	1.22	107,730	1.23	105,473
Substitutes		8,053,879		8,263,913
Total Salaries	2,355.45	184,632,783	2,400.11	187,757,259
Employee Benefits		50,516,660		52,031,251
Total Salaries and Benefits	2,355.45	235,149,443	2,400.11	239,788,510
Services and Supplies		7,916,041		8,656,154
Total Annual Budget	2,355.45	243,065,484	2,400.11	248,444,664

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	10.54	810,266	10.83	823,805
Principals and Vice Principals	0.67	65,490	0.66	67,343
Educational Assistants	10.30	469,089	9.00	397,153
Support Staff	3.02	132,704	3.02	128,123
Other Professionals	1.00	86,876	1.00	86,945
Substitutes		39,069		42,645
Total Salaries	25.53	1,603,493	24.51	1,546,014
Employee Benefits		440,156		436,475
Total Salaries and Benefits	25.53	2,043,649	24.51	1,982,489
Services and Supplies		50,881		50,753
Total Annual Budget	25.53	2,094,530	24.51	2,033,242

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	70.02	5,261,404	70.52	5,273,454
Principals and Vice Principals	7.50	733,100	7.41	753,845
Educational Assistants	1.75	74,609	1.75	72,061
Support Staff	4.01	208,081	4.01	207,488
Other Professionals	0.00	122		171
Substitutes		238,931		267,010
Total Salaries	83.28	6,516,247	83.69	6,574,029
Employee Benefits		1,788,698		1,795,063
Total Salaries and Benefits	83.28	8,304,944	83.69	8,369,092
Services and Supplies		888,146		886,466
Total Annual Budget	83.28	9,193,091	83.69	9,255,558

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	104.67	8,242,565	106.94	8,354,007
Principals and Vice Principals	4.85	474,307	4.80	487,729
Educational Assistants	1.00	44,593	2.00	91,221
Support Staff	3.90	193,592	3.90	181,005
Other Professionals	8.10	778,087	8.30	688,953
Substitutes		248,132		274,031
Total Salaries	122.52	9,981,275	125.94	10,076,946
Employee Benefits		2,739,842		2,758,513
Total Salaries and Benefits	122.52	12,721,117	125.94	12,835,459
Services and Supplies		77,530		77,900
Total Annual Budget	122.52	12,798,647	125.94	12,913,359

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

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	287.68	21,943,746	290.95	22,101,125
Principals and Vice Principals	18.50	1,836,589	18.30	1,883,605
Educational Assistants	771.34	31,054,884	773.94	29,379,371
Support Staff	5.55	325,916	2.55	178,948
Other Professionals	1.52	131,228	1.56	130,639
Substitutes		710,588		1,085,516
Total Salaries	1,084.59	56,002,951	1,087.30	54,759,204
Employee Benefits		15,372,707		15,880,385
Total Salaries and Benefits	1,084.59	71,375,658	1,087.30	70,639,589
Services and Supplies		838,552		971,562
Total Annual Budget	1,084.59	72,214,210	1,087.30	71,611,151

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	138.89	10,440,495	140.67	10,500,924
Principals and Vice Principals	16.13	1,595,527	15.95	1,637,373
Educational Assistants	19.90	941,689	20.90	965,072
Support Staff	4.10	202,070	4.10	207,119
Other Professionals	0.01	1,114	0.02	1,554
Substitutes		406,740		455,456
Total Salaries	179.03	13,587,635	181.64	13,767,498
Employee Benefits		3,729,781		3,775,601
Total Salaries and Benefits	179.03	17,317,416	181.64	17,543,099
Services and Supplies		48,950		46,599
Total Annual Budget	179.03	17,366,366	181.64	17,589,698

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	9.29	649,600	9.29	705,305
Principals and Vice Principals	1.00	116,798	1.00	113,993
Educational Assistants	23.82	1,120,104	23.82	1,088,349
Support Staff	1.06	47,509	1.06	45,682
Other Professionals	0.01	729	0.01	1,017
Substitutes		5,228		5,228
Total Salaries	35.18	1,939,968	35.18	1,959,574
Employee Benefits		532,518		569,597
Total Salaries and Benefits	35.18	2,472,486	35.18	2,529,171
Services and Supplies		104,742		144,933
Total Annual Budget	35.18	2,577,228	35.18	2,674,104

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals	139.71	15,613,792	140.24	15,770,148
Educational Assistants	1.00	50,607		
Support Staff	479.23	13,717,467	484.34	13,256,881
Other Professionals	0.04	2,821	0.05	3,935
Substitutes		109,753		116,289
Total Salaries	619.98	29,494,440	624.63	29,147,253
Employee Benefits		8,096,170		7,162,346
Total Salaries and Benefits	619.98	37,590,610	624.63	36,309,599
Services and Supplies		375,134		349,857
Total Annual Budget	619.98	37,965,744	624.63	36,659,456

SUMMER SCHOOL

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

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	50.55	2,075,113	54.02	2,075,113
Principals and Vice Principals		219,251		219,251
Educational Assistants	0.50	87,524	0.50	84,535
Support Staff	10.99	571,793	11.39	573,963
Other Professionals	0.07	25,078	0.74	96,104
Substitutes		2,009		2,210
Total Salaries	62.11	2,980,768	66.65	3,051,176
Employee Benefits		818,215		847,005
Total Salaries and Benefits	62.11	3,798,983	66.65	3,898,181
Services and Supplies		173,456		178,439
Total Annual Budget	62.11	3,972,440	66.65	4,076,620

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals			0.91	64,912
Educational Assistants				
Support Staff			6.34	350,313
Other Professionals			1.41	364,018
Substitutes				1,510
Total Salaries			8.66	780,753
Employee Benefits				169,645
Total Salaries and Benefits			8.66	950,398
Services and Supplies				375,833
Total Annual Budget			8.66	1,326,231

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	71.20	5,556,990	68.02	5,271,850
Principals and Vice Principals	1.00	125,174	1.00	121,212
Educational Assistants	3.70	177,637	2.70	124,830
Support Staff	5.16	282,112	6.26	319,137
Other Professionals	3.02	258,272	3.02	255,246
Substitutes		180,094		202,622
Total Salaries	84.08	6,580,279	81.00	6,294,897
Employee Benefits		1,806,274		1,743,217
Total Salaries and Benefits	84.08	8,386,553	81.00	8,038,114
Services and Supplies		1,399,403		1,172,830
Total Annual Budget	84.08	9,785,956	81.00	9,210,944

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals	7.00	904,469	7.00	885,990
Educational Assistants				
Support Staff	57.08	3,131,791	59.18	3,150,923
Other Professionals	56.66	4,436,732	54.68	4,218,826
Substitutes		180,837		161,882
Total Salaries	120.74	8,653,829	120.86	8,417,621
Employee Benefits		2,375,460		2,187,210
Total Salaries and Benefits	120.74	11,029,289	120.86	10,604,831
Services and Supplies		2,846,343		2,685,677
Total Annual Budget	120.74	13,875,632	120.86	13,290,508

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals	7.00	904,469	7.00	885,990
Educational Assistants				
Support Staff	6.31	355,027	6.61	356,904
Other Professionals	9.51	994,460	10.51	1,084,614
Substitutes		16,615		
Total Salaries	22.81	2,270,571	24.12	2,327,508
Employee Benefits		623,267		580,326
Total Salaries and Benefits	22.81	2,893,838	24.12	2,907,834
Services and Supplies		980,692		776,500
Total Annual Budget	22.81	3,874,530	24.12	3,684,334

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	0.60	35,750	0.60	28,672
Other Professionals	11.00	390,572	11.00	379,751
Substitutes				
Total Salaries	11.60	426,322	11.60	408,423
Employee Benefits		117,025		51,634
Total Salaries and Benefits	11.60	543,346	11.60	460,057
Services and Supplies		121,195		213,852
Total Annual Budget	11.60	664,541	11.60	673,909

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	50.17	2,741,014	51.97	2,765,347
Other Professionals	36.16	3,051,700	33.17	2,754,461
Substitutes		164,222		161,882
Total Salaries	86.33	5,956,937	85.14	5,681,690
Employee Benefits		1,635,168		1,555,250
Total Salaries and Benefits	86.33	7,592,105	85.14	7,236,940
Services and Supplies		1,744,455		1,695,325
Total Annual Budget	86.33	9,336,560	85.14	8,932,265

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	638.75	32,296,073	639.28	31,562,794
Other Professionals	29.55	2,586,416	32.76	2,890,382
Substitutes		241,318		181,654
Total Salaries	668.30	35,123,807	672.04	34,634,830
Employee Benefits		9,641,420		8,574,284
Total Salaries and Benefits	668.30	44,765,228	672.04	43,209,114
Services and Supplies		16,914,874		16,675,121
Total Annual Budget	668.30	61,680,101	672.04	59,884,235

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	26.81	1,333,446	26.81	1,281,819
Other Professionals	20.24	1,817,114	22.53	2,041,160
Substitutes		202,933		139,432
Total Salaries	47.05	3,353,493	49.34	3,462,411
Employee Benefits		920,528		924,005
Total Salaries and Benefits	47.05	4,274,020	49.34	4,386,416
Services and Supplies		1,927,943		2,051,177
Total Annual Budget	47.05	6,201,963	49.34	6,437,593

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	546.34	27,776,376	546.87	27,176,034
Other Professionals	7.23	595,903	7.92	655,251
Substitutes		38,385		42,222
Total Salaries	553.57	28,410,665	554.79	27,873,507
Employee Benefits		7,798,675		6,906,992
Total Salaries and Benefits	553.57	36,209,340	554.79	34,780,499
Services and Supplies		5,713,663		5,300,456
Total Annual Budget	553.57	41,923,003	554.79	40,080,955

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	65.60	3,186,251	65.60	3,104,941
Other Professionals	2.08	173,399	2.31	193,971
Substitutes				
Total Salaries	67.68	3,359,650	67.91	3,298,912
Employee Benefits		922,218		743,287
Total Salaries and Benefits	67.68	4,281,868	67.91	4,042,199
Services and Supplies		761,739		779,135
Total Annual Budget	67.68	5,043,606	67.91	4,821,334

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.

	2014/2015 Prelim Budget		2013/2014 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		8,511,529		8,544,353
Total Annual Budget		8,511,529		8,544,353

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	1.00	41,928	1.00	40,497
Other Professionals				
Substitutes				
Total Salaries	1.00	41,928	1.00	40,497
Employee Benefits		11,509		12,315
Total Salaries and Benefits	1.00	53,437	1.00	52,812
Services and Supplies		3,127,141		3,019,807
Total Annual Budget	1.00	3,180,578	1.00	3,072,619

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.

	2014/2015 Prelim Budget		2013/2014 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	1.00	41,928	1.00	40,497
Other Professionals				
Substitutes				
Total Salaries	1.00	41,928	1.00	40,497
Employee Benefits		11,509		12,315
Total Salaries and Benefits	1.00	53,437	1.00	52,812
Services and Supplies		3,127,141		3,019,807
Total Annual Budget	1.00	3,180,578	1.00	3,072,619

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.

	2014/2015 Prelim Budget		2013/2014 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		23,296
Total Annual Budget		23,296		23,296

BANK TERM LOANS (LOCAL CAPITAL)

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

	2014/2015 Prelim Budget		2013/2014 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		23,296
Total Annual Budget		23,296		23,296