



2011 / 2012 FISCAL FRAMEWORK



VANCOUVER BOARD OF EDUCATION

2011/2012 FISCAL FRAMEWORK

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1.0 Introduction

Like most school districts in the province, the Vancouver Board of Education (VBE) is estimating that it will be facing a substantial budget funding shortfall for 2011/2012. The precise magnitude of the funding shortfall for the VBE will not be known until the Province announces the 2011/2012 preliminary operating grants for school districts on March 15, 2011. However, at this time, it is projected that the VBE will be facing a preliminary operating funding shortfall of \$11.86 million.

In accordance with the School Act, school districts in the province must approve a balanced budget. The purpose of this report is to provide background information for the budget process and assist in the development of budget balancing proposals for the 2011/2012 budget.

The major components of this document are:

- The historical financial information section which was based on amended annual (final) budgets for the years 2005/2006 to 2009/2010 and the annual (preliminary) budget for 2010/2011 and shows comparative enrolment, staffing, revenue and expenditure information;
- The 2011/2012 Base Budget section includes information on major assumptions made when building the base budget, quantifies the impact of contractual and legislative constraints on the budget, provides a summary of revenue and expense by type and the projected 2011/2012 operating funding shortfall;
- The local capital reserve section provides an updated local capital balance projection for 2011/2012 ;
- The three year operating budget projection section details the key assumptions used in building the projections for 2012/2013 and 2013/2014;
- The division base budget detail section provides brief descriptions with respect to the programs and services provided by each division, organizational charts and a summary of budget by account.

The VBE tracks and reports revenues and expenditures under three separate funds: the operating fund, special purpose fund and capital fund. The following provides a description of each fund:

- Operating Fund – includes operating grants and other revenues used to fund instructional programs as well as school and district administration, facility operations and maintenance and transportation costs;
- Special Purpose Funds – include separate funds established to account for contributions received from the Ministry of Education or other sources that are restricted for a particular purpose (e.g., Annual Facilities Grant, CommunityLINK, School Generated Funds); and
- Capital Fund – includes capital expenditures on facilities and equipment funded from Ministry of Education capital grants, the Operating Fund and Special Purpose Funds.

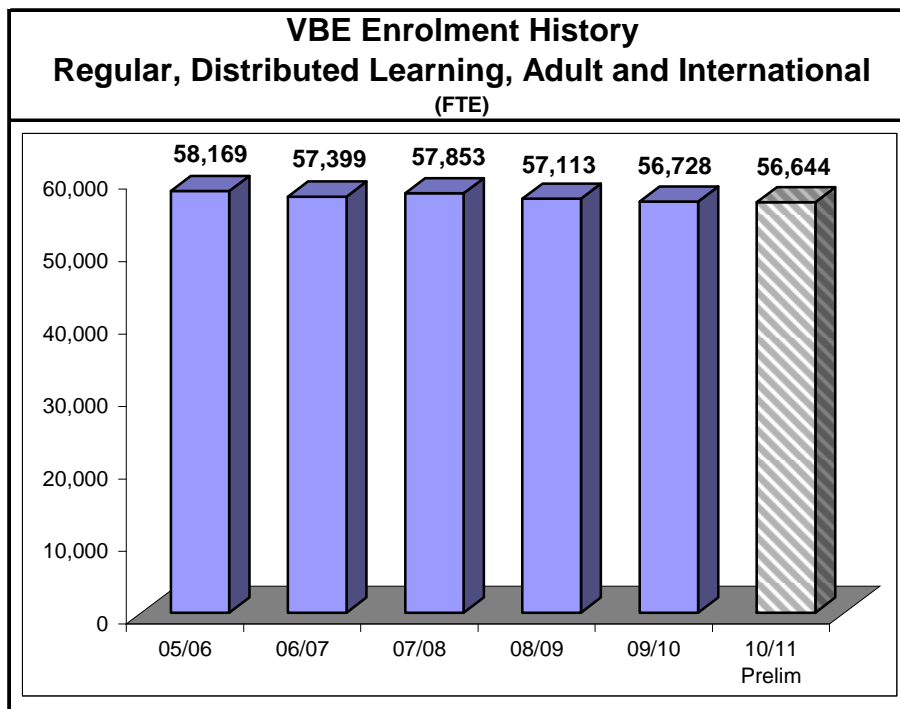
This document is focused on the Operating Fund.

1.1 Historical Information

The information in this section includes comparative final budget information for the years 2005/2006 to 2009/2010 and preliminary budget estimates for 2010/2011.

1.1.1 Enrolment

Funded student enrolment declined by 770 FTE from 2005/2006 to 2006/2007, increased by 454 FTE from 2006/2007 to 2007/2008 due to the change of the provincial funding formula for grades 10 to 12 to a course based model, declined by 740 FTE from 2007/2008 to 2008/2009, declined by 385 FTE from 2008/2009 to 2009/2010, and was estimated to decline by 84 FTE from 2009/2010 to 2010/2011 due to a reduction in enrolment for grades 1 to 12 slightly offsetting the increase in FTE due to the partial implementation of All Day Kindergarten.



Source: 2005/2006–2009/2010 Ministry Full-Year Funding Allocation System

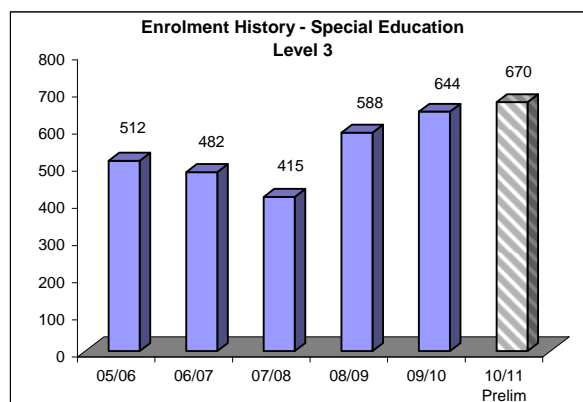
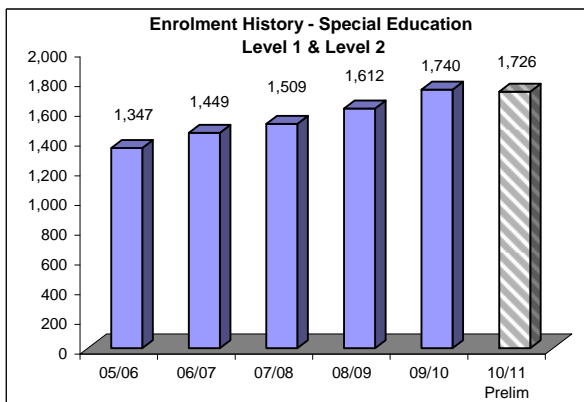
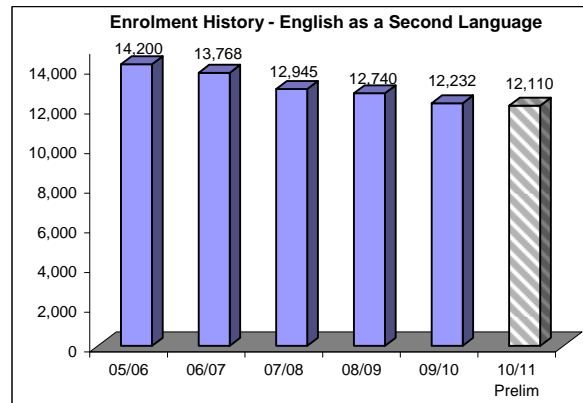
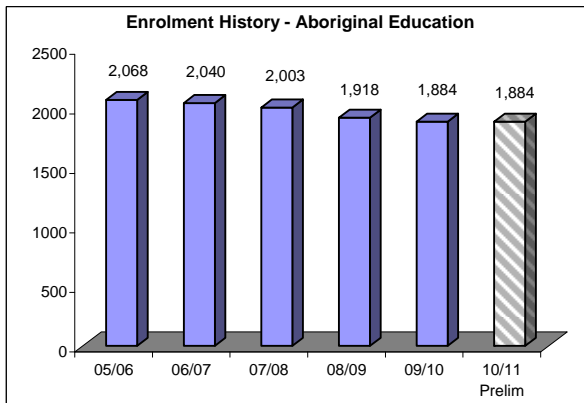
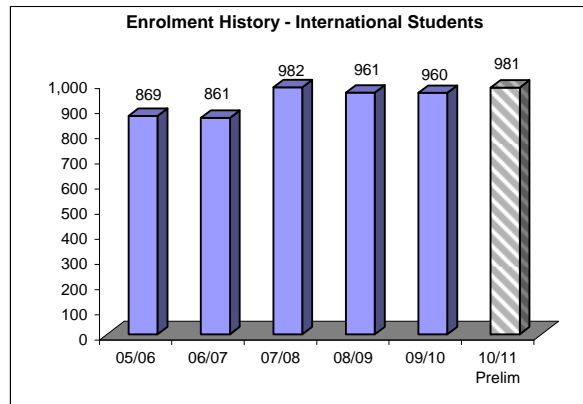
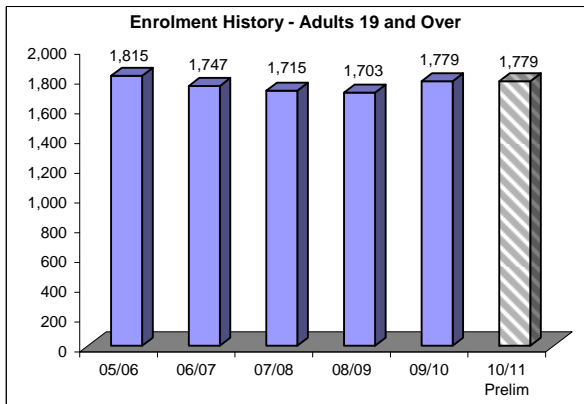
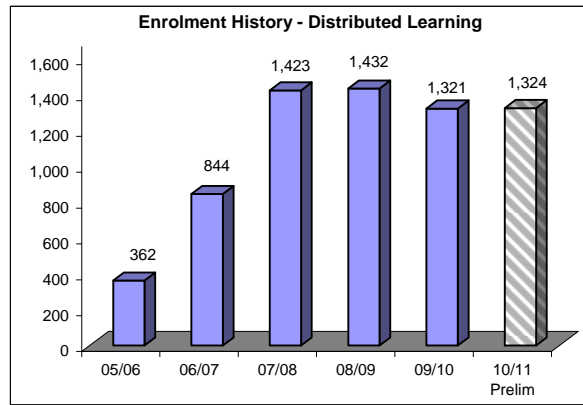
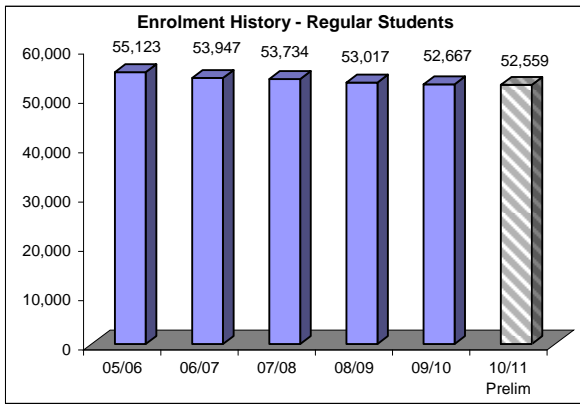
Note: 09/10 Distributed Learning enrolment adjusted for Distributed Learning Audit

Since 2005/2006 regular, ESL and Aboriginal enrolment have been steadily declining. At the same time Level 1 and 2 Special Education enrolment has been consistently increasing from 1,347 FTE in 2005/2006 to an estimated 1,726 FTE for 2010/2011. Level 3 Special Education enrolment dipped from 512 FTE in 2005/2006 to 415 FTE in 2007/2008 and has been increasing since then being estimated to reach 670 FTE in 2010/2011.

Student enrolment in the Distributed Learning program has increased from 362 FTE in 2005/2006 to a peak of 1,432 FTE in 2008/2009 followed by a decline of 111 FTE in 2009/2010. The decline trend is not expected to continue in future years.

International student enrolment has varied from year to year mainly due to global economic conditions, but has increased from 869 FTE in 2005/2006 to a projected 981 FTE for 2010/2011.

The history of enrolment for different categories of students is graphed below.



Source: 2005/2006–2009/2010 Ministry Funding Allocation System - Full-Year
 Note: 2005/2006 Distributed Learning enrolment represents September enrolment

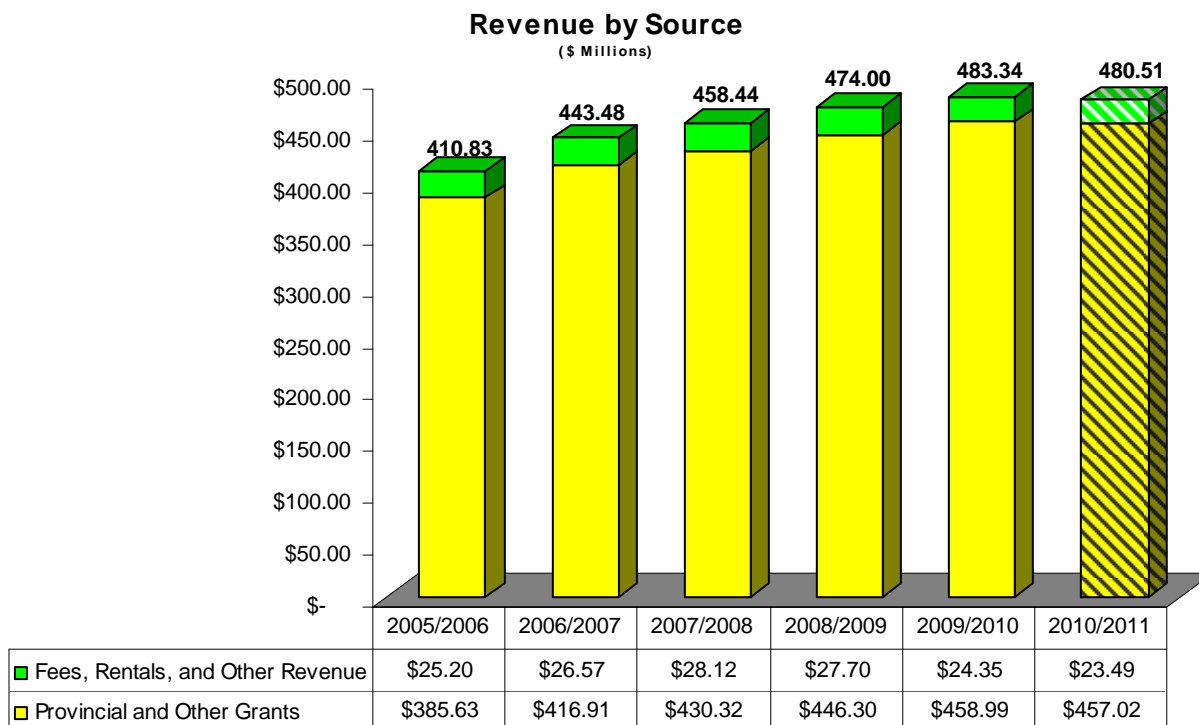
1.1.2 Revenue and Expenditure

Since 2005/2006 both revenue and expenditures have increased principally due to labour settlement costs and corresponding funding received from the province. Funding and expenditure reductions have also been experienced due to reductions in enrolment. The following table summarizes final budget information for the years 2005/2006 to 2009/2010 and the preliminary 2010/2011 budget.

Revenue and Expenditures Summary						
	2005/2006 Final Budget	2006/2007 Final Budget	2007/2008 Final Budget	2008/2009 Final Budget	2009/2010 Final Budget	2010/2011 Preliminary Budget
Revenue	\$ 410.83	\$ 443.48	\$ 458.44	\$ 474.00	\$ 483.34	\$ 480.51
Prior Year Operating Surplus and Transfer from LCR	-	7.04	6.52	17.96	17.09	4.34
Expenses	(404.05)	(445.18)	(460.06)	(485.23)	(493.38)	(482.91)
Reduction of Unfunded Liability and Interfund Transfers	(6.78)	(3.80)	(1.35)	(2.86)	(4.16)	(1.94)
	\$ 0.00	\$ 1.54	\$ 3.54	\$ 3.87	\$ 2.90	\$ (0.00)

Source: 2005/2006~2009/2010 Amended Annual Budget submissions, 2010/2011 Annual Budget submission

From 2005/2006 to 2010/2011 budgeted revenues have increased by \$69.68 million. This increase is mainly due to increases in provincial grants meant to fund negotiated labour settlement costs for employee groups. Annually, Provincial Grants accounted for over 90% of VBE revenues.



Source: 2005/2006~2009/2010 Amended Annual Budget submissions, 2010/2011 Annual Budget submission

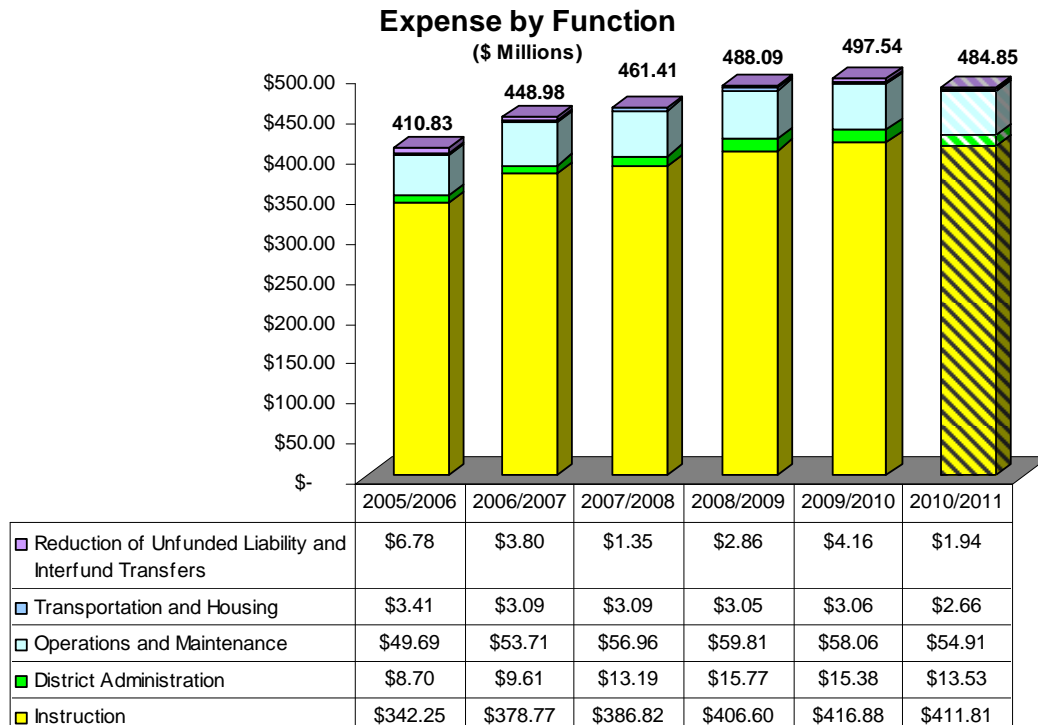
Fees, rentals and other revenue have decreased from \$25.21 million in 2005/2006 to \$23.49 million in 2010/2011 principally due to the change of summer school from a fee paying to a provincially funded program. The following table details the categories of locally generated revenue. Offshore tuition fees represent over 40% of the VBE generated revenues.

VBE Fees, Rental, and Other Revenues (\$ Millions)							
	2005/2006 Final Budget	2006/2007 Final Budget	2007/2008 Final Budget	2008/2009 Final Budget	2009/2010 Final Budget	2010/2011 Preliminary Budget	
Francophone Education Authority	\$ 1.53	\$ 1.53	\$ 1.53	\$ 1.01	\$ -	\$ -	
Summer School Fees *	3.12	3.12	0.34	0.42	0.13	0.49	
Continuing Education	3.80	4.19	4.25	3.86	2.26	2.62	
Offshore Tuition Fees	11.54	11.47	13.42	12.51	12.53	12.56	
Miscellaneous							
Miscellaneous Income	0.25	1.08	1.63	2.71	3.42	2.02	
Instructional Cafeteria Revenue	2.25	2.25	2.25	2.51	2.51	2.51	
Rentals and Leases	1.79	1.83	2.15	2.54	2.54	2.79	
Investment Income	0.93	1.09	2.54	2.15	0.95	0.50	
Total Fees, Rental, and Other Revenues	\$ 25.21	\$ 26.57	\$ 28.11	\$ 27.71	\$ 24.35	\$ 23.49	

Source: 2005/2006–2009/2010 Amended Annual Budget submissions, 2010/2011 Annual Budget submission

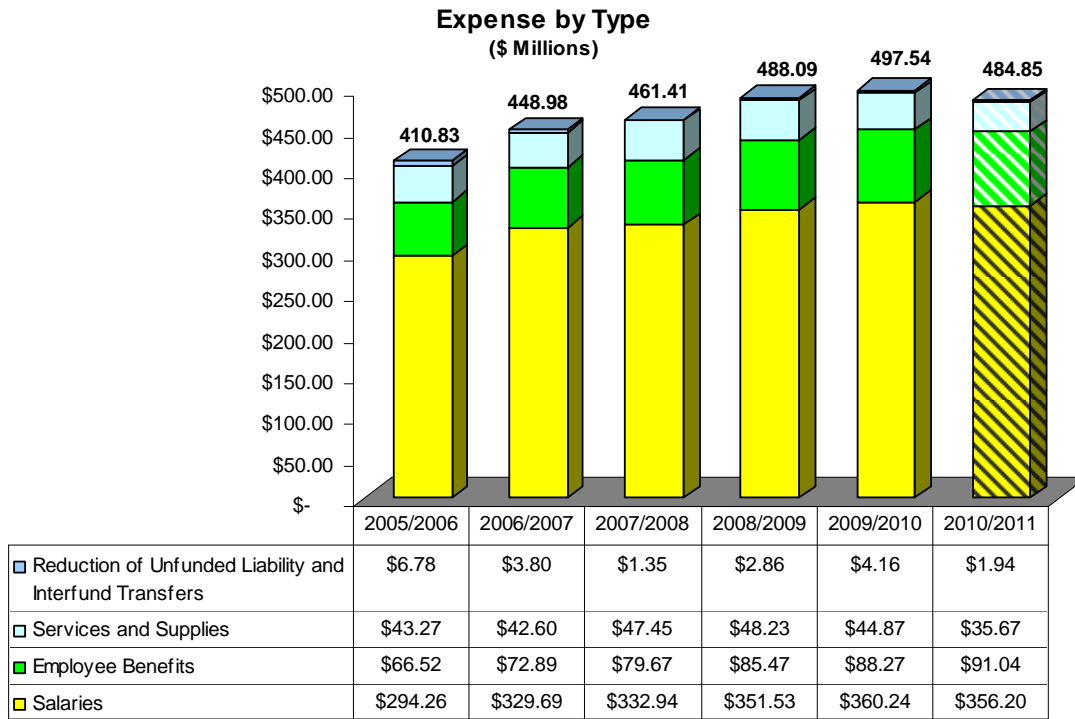
* Summer school funded by Ministry of Education as part of the operating grant starting in 2007/2008.

The budgeted expenses by function and by type are shown in the graphs below. Each year, approximately 83% of the total expenses were allocated to instruction, followed by operations and maintenance, district administration, transportation and housing and the reduction of unfunded liability and interfund transfers.



Source: 2005/2006 – 2009/2010 Amended Annual Budget submissions, 2010/2011 Annual Budget submission

The budgeted expenses by object of expenditure are shown in the graph below. Every year, over 90% of VBE’s budget is allocated to salaries and fringe benefits with the balance being allocated to supplies, services, utilities and other costs.



Source: 2005/2006–2009/2010 Amended Annual Budget submissions, 2010/2011 Annual Budget submission

1.1.3 Staffing

From 2005/2006 to 2010/2011 total VBE staffing has increased slightly (6.65 FTE). Most of the staff increase was due to changes in educational assistants (for students with special needs) and support staff. Since 2005/2006, support staff changes have included additional supervision aides for student safety, and a refined FTE calculation for hourly trades and outside workers. The number of teachers has decreased by 157 FTE from 3,284.78 in 2005/2006 to 3,127.49 FTE for 2010/2011 primarily due to enrolment decline.

Staffing by Type						
	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011
Teachers	3,284.78	3,261.20	3,189.22	3,186.34	3,201.77	3,127.49
Principals / Vice Principals *	195.00	197.00	195.00	198.30	199.83	193.80
Other Professionals	111.58	110.28	111.10	114.90	114.19	100.70
Education Assistants	676.45	711.17	741.87	801.25	835.36	807.01
Support Staff	1,212.89	1,240.21	1,249.91	1,259.63	1,281.93	1,258.35
Total	5,480.70	5,519.86	5,487.10	5,560.42	5,633.08	5,487.35

Source: 2005/2006–2009/2010 Form 1530 submission, 2010/2011 Annual Budget submission

* includes District Principals and Adult Education Centre administrators; does not include Night School administrators.

The following table provides a history of students to staff ratio for each staffing category. Although not all staff vary directly with the number of students, it is a broad measure of the ability of staff to support the needs of students and the district.

Overall, enrolment has decreased while staffing has increased slightly over this period. Accordingly the number of students supported by each staff member in the district has decreased from 10.61 students/staff in 2005/2006 to 10.32 students/staff in 2010/2011. The number of students per teacher (enrolling and non-enrolling), however, has increased slightly from 17.71 students/teacher to 18.11 students/teacher. The students/staff ratio for other professionals increased from 521.32 in 2005/2006 to 562.50 in 2010/2011 mainly due to staff reductions. The largest percentage change in student/staffing ratios has been for educational assistants (18%) due to the growing number of students requiring special needs assistance.

Students / Staff Ratios						
	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011
Teachers	17.71	17.60	18.14	17.92	17.72	18.11
Principals / Vice Principals *	298.30	291.37	296.68	288.01	283.88	292.28
Other Professionals	521.32	520.49	520.73	497.07	496.77	562.50
Educational Assistants	85.99	80.71	77.98	71.28	67.91	70.19
Support Staff	47.96	46.28	46.29	45.34	44.25	45.01
Total	10.61	10.40	10.54	10.27	10.07	10.32

Source: 2005/2006–2009/2010 staffing based on Form 1530 submission, 2010/2011 based on Annual Budget submission;
2005/2006–2009/2010 enrolment based on Ministry Full-Year Funding Allocation System

* includes District Principals and Adult Education Centre administrators; does not include Night School administrators.

Staffing by Employee Group				
	2007/2008	2008/2009	2009/2010	2010/2011
CUPE 15	1,132.38	1,183.03	1,239.44	1,197.21
CUPE 407	69.60	80.00	80.00	101.00
IUOE	721.90	721.85	721.85	720.15
Night School Administrators	2.80	2.14	2.14	0.91
Excluded Staff and District Principals	113.30	119.90	119.19	105.70
School Administrators - Admin Time	149.59	149.25	151.58	136.19
School Administrators - Teaching Time	40.41	41.91	41.11	51.70
Teachers / ALC	3,189.22	3,186.34	3,201.77	3,127.49
Trades	67.90	76.00	76.00	47.00
	5,487.10	5,560.42	5,633.08	5,487.35

Source: 2005/2006–2009/2010 Form 1530 submission, 2010/2011 Annual Budget submission

1.2 2011/2012 Base Budget

The Base Operating Budget reflects the estimated costs for 2011/2012 to maintain the same level of service as provided in 2010/2011. The 2011/2012 Base Budget was developed beginning in November 2010 based on the 2010/2011 Board approved Preliminary Budget adjusted for projected enrolment changes, enrolment driven revenue and staffing changes, estimated salary and employee benefit increases, inflation, and other factors.

The following sections detail major base budget assumptions, budget constraints, budgeted revenue and expense and the projected funding shortfall for 2011/2012.

1.2.1 Major Assumptions

The base budget estimates for 2011/2012 are based on the following key assumptions:

- The projections for 2011/2012 are based on a preliminary estimated decline of 462 FTE in regular student enrolment, 507.5 FTE in ESL enrolment offset by an increase of 55 FTE in special education enrolment and an increase of 904.5 FTE due to the expected full implementation of All Day Kindergarten effective September 2011.
- It is estimated that there will be no change in per student operating grants from the province or in the provincial funding formula.
- A gradual phase-out of the \$1,359,137 formula transition adjustment introduced by the Ministry of Education in the 2010/2011 operating grant estimates at a rate of 33% per year.
- Staffing entitlements have been adjusted to reflect the projected enrolment levels for 2011/2012. It is estimated that an additional 16.9 FTE Special Education Assistants will be needed to support the 55 FTE projected special education enrolment increase, an additional 36.30 FTE Teachers will be needed to support the net 442.5 FTE projected regular enrolment increase. Base budget staffing levels have also been adjusted to reflect the impact of board approved 2010/2011 budget changes that resulted in either one-time savings (e.g. one year suspension of painting) or multi-year savings (e.g. changes to school administration through attrition).
- It is estimated that salary costs will increase by \$2.23 million due to salary increments for teachers, school administrators, and exempt staff offset by turnover savings due to an estimated 70 retirements in 2011/2012.
- It is estimated that benefit costs will increase by \$1.49 million due to estimated rate increases for benefits.
- It is estimated that in 2011/2012 the cost of goods and services will increase on average by 2% or \$0.52 million. The cost of utilities is estimated to increase by \$0.47 million mainly due to a projected 11.92% increase in the cost of electricity.
- No net cost increases for future labour settlements have been included in our estimates (assumes no increases or that the increases will be fully funded by the Province).
- The estimates do not include any allowances for changes in other provincial funding (e.g. AFG, CommunityLINK, Pay Equity).
- The projections have been prepared in accordance with generally accepted accounting principles (GAAP) for non-profit organizations.
- Adjustments have been made for the following one time funding sources in 2010/2011:
 - Surplus carried forward from 2009/2010 - \$1.92 million
 - Transfers from the Local Capital Reserve - \$2.42 million
 - Budgeted distribution of provincial holdback funds - \$0.97 million
 - One-year premium holiday for Group Life - \$0.22 million
 - One-year suspension of millwork and painting - \$1.23 million
 - One-year savings from the implementation of a Local School Calendar – \$1.42 million

1.2.2 2011/2012 Projected Operating Funding Shortfall

Based on projected cost increases and enrolment changes for 2011/2012, the operating budget funding shortfall for the VBE is projected to be \$11.86 million. The following table outlines the major components of the projected funding shortfall. Cost increases not funded by the Province represent the largest contributing factor to the projected funding shortfall. Another significant factor relates to the one-time funding from prior year surpluses and transfers from LCR that were used to help fund the 2010/2011 budget and cost saving measures approved for only one year.

2011/2012 Projected Operating Budget Shortfall			
(\$ Millions)			
		June 2010 Projection	Revised Projection
Enrolment change ¹⁾	(Schedule 1)	\$ 1.24	\$ 0.03
Salary and Employee Benefits changes ²⁾	(Schedule 2)	(4.83)	(3.72)
Inflation ³⁾	(Schedule 3)	(0.88)	(0.99)
Operating Grant-Formula Transition ⁴⁾		0.68	0.45
09/10 projected surplus carried forward		(1.92)	(1.92)
10/11 transfer from Local Capital Reserve ⁵⁾		(2.42)	(2.42)
10/11 distribution of Holdback ⁶⁾		-	(0.97)
10/11 Group Life premium holiday ⁷⁾		(0.22)	(0.22)
10/11 School Calendar one-time savings ⁸⁾		-	(1.42)
10/11 one-year suspension of millwork & painting ⁹⁾		(1.23)	(1.23)
Others ¹⁰⁾		-	0.55
		<u>\$ (9.58)</u>	<u>\$ (11.86)</u>

- 1) Projected increase in All Day Kindergarten enrolment from 709.5 FTE to 904.5 FTE students since June 2010 projections. Estimated decline of 462 FTE Grades 1 - 12 students, 507.5 FTE ESL students, 7 FTE Home School students, offset by an increase of 55 FTE Special Education students
- 2) Change from June 2010 projection due to difference in teacher increment basis and ratio, higher projected EI and MPP rate increase, offset by lower extended health premium increase and other fringe benefit adjustments
- 3) Increase in utilities rates from 6.11% to 11.92% for electricity, from 5% to 16.4% for sewer, from 7.5% to 10% for water, from 7.9% to 11.7% for garbage offset by lower inflation costs due to June budget reductions in supplies & services accounts
- 4) Formula Transition \$1.36 million to be gradually phased out over 3 years (33% per year), change from the assumption of 50% in June 2010
- 5) Includes \$1.49 million board approved transfer from Local Capital Reserve to help fund 2010/2011 budget and one-time withdrawal of \$0.92 million from the Unrestricted Deposit Account (UDA) of the Dental Plan and Extended Health Plan
- 6) 2010/2011 budgeted release of provincial holdback funds
- 7) One-time Group Life premium holiday savings
- 8) Reverse 2010/2011 one-time savings on teachers on call, employees on call, utilities, and fringe benefits from reduction of instructional days from 185 to 175, elimination of early dismissals, and consolidation of positions
- 9) Board approved one-year suspension of custom millwork and interior painting in the 2010/2011 budget process
- 10) Includes investment and interest income due to increase in interest rates and 2010/2011 board approved rental rate increases and elementary administrative changes

Schedule 1 – Enrolment Changes

Enrolment Changes 2011-2012				
	Provincial Funding Rates	Enrolment Projections (FTE)		
		2010/2011	2011/2012	Change
Regular and Continuing Education FTE (School-Age)	\$ 6,740	52,129.5	52,572.0	442.5
Distributed Learning	\$ 5,851	1,324.0	1,324.0	-
Special Education				
Level 1	\$ 36,600	85.0	86.0	1.0
Level 2	\$ 18,300	1,640.5	1,698.0	57.5
Level 3	\$ 9,200	669.5	666.0	(3.5)
English as a Second Language	\$ 1,340	12,110.0	11,602.5	(507.5)
Aboriginal Education	\$ 1,160	1,884.0	1,884.0	-
Adult Education	\$ 4,430	2,209.0	2,209.0	-

Enrolment Driven Changes					
(\$ Millions)					
	Enrolment Changes (FTE)	Staffing Changes (FTE)	Salaries and Benefits	Revenue	Net Change
Enrolment increase - All Day Kindergarten	904.50	50.80	\$ (3.55)	\$ 6.10	\$ 2.54
Enrolment decline - Grades 1-12	(462.00)	(14.50)	1.01	(3.11)	(2.10)
Enrolment decline - ESL	(507.50)			(0.68)	(0.68)
Enrolment increase - Special Needs	55.00	16.90	(0.78)	1.06	0.27
Total		53.20	\$ (3.32)	\$ 3.36	\$ 0.03

Schedule 2 – Salary and Employee Benefits Changes

2011/2012 Base Budget Estimated Salary Changes	
(\$ Millions)	
Salary Increments	
Teachers (1.20%)	\$ 3.01
District Teachers (0.67%)	0.07
Administrators (1.09%)	0.25
Exempt Staff (0.55%)	0.06
Adult Education Instructors (0.92%)	0.09
Total Salary Increments	\$ 3.49
Estimated Teacher Turnover Savings *	\$ (1.26)
Total Salary Changes	\$ 2.23

* estimate 70 FTE @ \$18,000 spread

**2011/2012 Base Budget
Estimated Benefit Cost Changes
(\$ Millions)**

Wage related benefits ¹⁾ (CPP, EI, WCB, MPP, TPP)	\$	0.95
Non-wage related benefits ²⁾ (MSP, Dental, Extended Health, Group Life)		0.85
Other Benefit Changes ³⁾		(0.31)
	\$	1.49

Estimated changes from Preliminary Budget assumptions:

- 1) CPP rate estimated to remain at 4.95%, YMPE estimated to change from \$47,200 to \$48,600
EI rate estimated to change from 2.45% to 2.63%, YMPE estimated to change from \$43,500 to \$44,100
WCB rate estimated to change from 0.69% to 0.70%, YMPE estimated to change from \$73,200 to \$71,200
MPP employee contribution estimated to change from 8.12% to 8.88%, adjusted budget base
TPP rate to remain at 13.33% and 14.83%, YMPE to change from \$47,200 to \$48,600
- 2) MSP increase of 6.09% based on rates announced by the Province
Extended Health increase of 2.20% based on weighted average premium increases for all policies
Dental Plan increase of 7.08% based on weighted average premium increases for all policies
Group Life increase of 3.09% based on weighted average premium increases for all policies
- 3) Includes the impact of changes in standard fringe benefit chargeback rates and update of employee future benefit costs.

Schedule 3 – Inflation

Inflation Impact on Supplies, Services And Utilities				
(\$ Millions)				
	2010/2011 Preliminary	Inflation Rate	Inflation Amount	2011/2012 Base
Supplies & Services ¹⁾	\$ 29.33	0% ~ 2%	\$ 0.52	\$ 30.09
Utilities				
Electricity ²⁾	2.61	11.92%	0.31	2.92
Heat - ECNG ³⁾	1.55	0.00%	-	1.55
Heat - Terasen ³⁾	2.07	0.00%	-	2.07
Sewer ⁴⁾	0.32	16.40%	0.05	0.37
Water ⁴⁾	0.72	10.00%	0.07	0.79
Garbage ⁵⁾	0.35	11.70%	0.04	0.39
Total Utilities	\$ 7.62		\$ 0.47	\$ 8.10
Total Inflation	\$ 36.95		\$ 0.99	\$ 38.18

1) projected increase as per the BC Economic Review and Outlook document dated March 2, 2010

2) projected increase based on information provided by BC Hydro

3) no projected increase per Operations

4) projected increase based on information provided by the City of Vancouver

5) projected increase per vendor

1.2.3 Budget Constraints

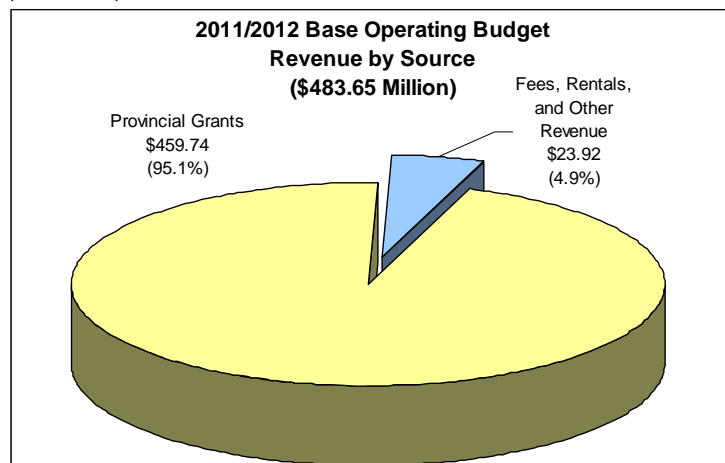
The School Act, the collective agreements and other legislative constraints establish minimum staffing levels for certain categories of employees.

The following table summarizes the minimum salaries and benefits which would be required pursuant to the legislative and collective agreement requirements. It should be noted that these numbers represent a general order of magnitude. However, approximately two-thirds of salaries and benefits are estimated to be required to meet minimum legislative and collective agreement provisions. The table also outlines the salaries and benefits which are not subject to legislative and contractual constraints and therefore could be subject to reduction. It should be noted, however, that the current staffing levels are required to support the existing functions and services. If reductions are made in staffing, reductions in services and programs would result.

Projected Operating Budget Subject to Collective Agreement & Legislative Constraints 2011/2012 (\$ Millions)			
	2011/2012 Base Budget	Minimum Based on Legislative / Collective Agreements	Not Subject to Legislative / Collective Agreement Constraints
Teachers	\$ 300	\$ (240)	\$ 60
Principals/Vice-Principals	27	(13)	14
Educational Assistants and Support Staff	106	(72)	34
Other Professionals	12	(1)	11
Substitutes	12		
Services and Supplies	37		
Reduction of Unfunded Liability and Interfund Transfers	2		
Total	\$ 496	\$ (326)	\$ 119

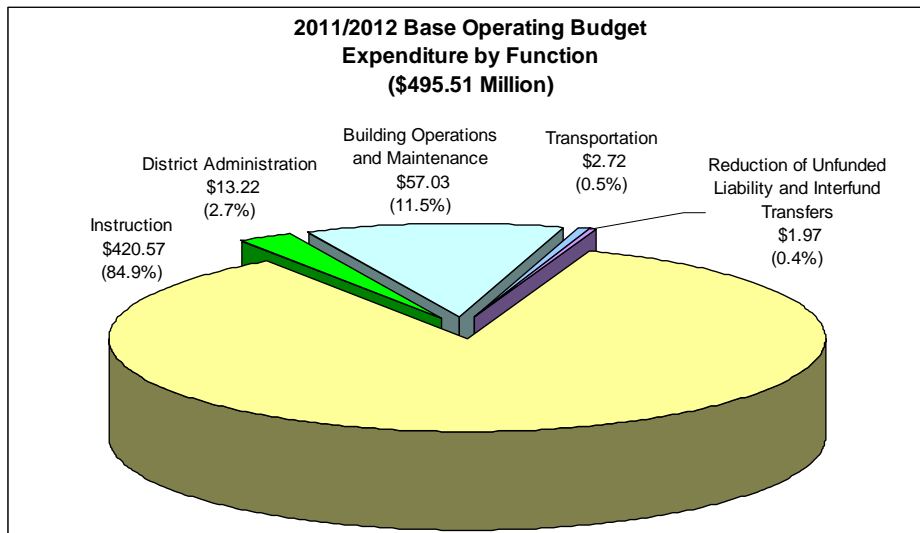
1.2.4 Base Budget 2011/12 Revenue

The majority of revenues (95.1%) is derived from provincial grants. The level of provincial funding, therefore, has a very significant impact on the educational services and programs that can be provided. The Operating grant received from the Ministry of Education is calculated based on enrolment therefore changes in enrolment can significantly impact the grants available to the Board. Projected revenues and other funding sources for 2011/2012 total \$483.65 million. VBE generated revenues represent 4.9% of total operating revenues and are primarily derived from international education student fees, rentals, leases and investment income.

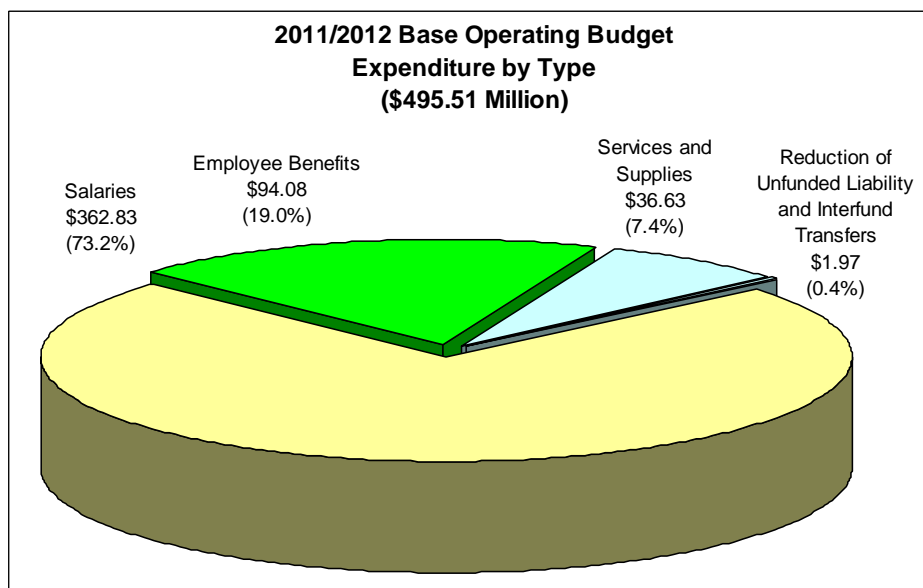


1.2.5 Base Budget 2011/12 Expenses

Projected expenditures for the 2011/2012 Base Budget total \$495.51 million (\$11.86 million higher than projected revenues). Approximately 84.9% of the operating budget is expected to be spent on instruction related costs. This includes teachers, educational assistants, school administrators and support staff and school based supplies and services. Facilities operations and maintenance accounts for 11.5% of expenditures, district administration for 2.7% and transportation for special needs students for 0.4%. Provisions for the reduction in the unfunded liability for employee future benefits (e.g. early retirement incentive plan) and interfund transfers for such things as furniture and equipment capital purchases represent 0.4% of expenditures. The following graph outlines the operating expenditures by function for 2011/2012.



Approximately 92% of the \$495.51 million operating budget is expected to be spent on salaries and employee benefits (\$456.91 million). Supplies and services and other minor expenditures account for approximately 8% of the budget. The following graph outlines the operating expenditures by type for 2011/2012.



1.2.6 Base Budget Staffing

The base budget adjustments will result in a net increase of 61.43 FTE. The following table provides a summary of the staff adjustments by employee group.

2011/2012 Base Budget Projection Staffing (FTE) by Type			
	2010/2011 Preliminary	Adjustments	2011/2012 Base
CUPE 15	1,197.21	16.90 ¹⁾	1,214.11
CUPE 407	101.00	-	101.00
IUOE	720.15	-	720.15
Night School Administrators	0.91	-	0.91
PASA / Excluded / District Principals	105.70	-	105.70
School Administrators - Admin Time	136.19	(0.80) ²⁾	135.39
School Administrators - Teaching Time	51.70	0.80 ²⁾	52.50
Teachers / ALC	3,127.49	31.54 ³⁾	3,159.03
Trades	47.00	13.00 ⁴⁾	60.00
	<u>5,487.35</u>	<u>61.43</u>	<u>5,548.78</u>

Source: 2010/2011 Annual Budget submission, 2011/2012 per projected changes

1) change due to special education assistants entitlement increase as a result of increased special needs enrolment (55 FTE)

2) change due to elementary administration changes approved in the 2010/2011 budget process

3) changes include:

estimated All-Day Kindergarten enrolment increase 904.50 FTE	50.80
estimated regular student enrolment decline of 462 FTE	(14.50)
increase VP teaching time due to Elementary Administration change	(0.80)
recalculation of estimated Adult Education and Summer School instructor FTE	(3.96)
	<u>31.54</u>

4) includes reversal of one-year suspension of custom millwork (1.00 FTE) and interior painting (12.00 FTE)

1.3 Local Capital Reserve

The Local Capital Reserve (LCR or the Reserve) is comprised of proceeds from the sale and lease of Board owned property and previous years' operating surpluses transferred to the Reserve. Funds in the Reserve can be used to assist in funding the operating budget, with approval by the Board of Trustees. The Reserve has also been used to assist in funding major initiatives not funded by the Province (e.g. BCeSIS implementation, Computer Sustainability Plan and Class Size/Class Composition support).

The projected balance available in the Local Capital Reserve at the end of 2010/2011 is \$1.26 million. Net revenues of approximately \$0.91 million are also expected to accrue to the Local Capital Reserve during 2011/2012 bringing the estimated available balance at the end of 2011/2012 to \$2.17 million.

Based on the above, the following table outlines the projected financial position of the Local Capital Reserve for 2011/2012.

Projected Local Capital Reserve Fund Balance			
(\$ Million)			
	2010/2011	2011/2012	
Opening Balance as at July 1	\$ 1.36	\$ 1.26	
Revenue	1.08	1.09	
Expenditure			
Property Expenses	(0.18)	(0.18)	
Provisions for the Implementation of 10/11 Budget Decisions	(1.00)		
	(1.18)	(0.18)	
Closing Balance as at June 30	\$ 1.26	\$ 2.17	

1.4 Three Year Operating Budget Projection

The following table presents a three-year operating budget projection for the VBE. A projected funding shortfall of \$6.08 million is estimated for 2012/2013. An additional funding shortfall of \$6.46 million is also projected for 2013/2014. It should be noted that these are preliminary high-level estimates based on assumptions as to the major budget change factors over the next three years. Accordingly, these projections should be considered as range estimates rather than discrete numbers.

The estimates for 2011/2012 and the two years following are based on the following key assumptions:

- no change in per student operating grants from the province or in the provincial funding formula;
- gradual phase-out of the formula transition adjustment (33% in 2011/2012 and 66% in 2012/13 and 100% in 2013/2014) ;
- no change in other provincial funding (e.g. AFG, CommunityLINK, Pay Equity);
- estimated changes in general student enrolment based on a decline of 843 FTE students in 2012/2013 and 427 FTE for 2013/2014;
- there will be continued cost increases for employee benefit costs, utilities and for goods and services;
- no net cost increase for future labour settlements (assumes no increases or that they are fully funded by the Province);
- the three year projections have been prepared in accordance with generally accepted accounting principles (GAAP) for non-profit organizations. However, the Treasury Board has directed school boards to adopt public sector accounting standards (PSAB), without not-for-profit provisions, for the first fiscal year commencing after January 1, 2012. In some aspects, PSAB is significantly different from the current accounting practice, and its adoption will significantly affect the estimates for the 2012/2013 and 2013/2014 fiscal years. Revised estimates will be prepared based on 2012/2013 Annual Budget Instructions from the Ministry of Education.

Operating Budget Three Year Projection (in \$ millions)			
	2011/2012	2012/2013	2013/2014
Costs Not Funded by the Province			
Salary and employee benefits changes ^{a)}	\$ (3.72)	\$ (3.92)	\$ (3.94)
Inflation and other costs ^{b)}	(0.77)	(0.84)	(0.87)
	<u>\$ (4.49)</u>	<u>\$ (4.76)</u>	<u>\$ (4.81)</u>
Other Factors			
One-time appropriations			
09/10 projected operating surplus carried forward	(1.92)		
10/11 transfer from Local Capital Reserve ^{c)}	(2.42)		
Enrolment changes ^{d)}	0.03	(2.00)	(2.14)
Rental Revenue increase ^{e)}	0.33	0.16	0.03
Prior year one-time Items			
10/11 distribution of Holdback ^{f)}	(0.97)		
10/11 Group Life premium holiday ^{g)}	(0.22)		
10/11 School Calendar one-time savings ^{h)}	(1.42)		
10/11 one-year suspension of millwork & painting ⁱ⁾	(1.23)		
11/12 salary protection costs ^{j)}		0.06	
11/12 Child Care Joint Council ^{k)}		0.01	
	<u>\$ (7.82)</u>	<u>\$ (1.77)</u>	<u>\$ (2.11)</u>
Formula Transition ^{l)}	0.45	0.45	0.46
Total Projected Surplus / (Shortfall)	<u><u>\$ (11.86)</u></u>	<u><u>\$ (6.08)</u></u>	<u><u>\$ (6.46)</u></u>

a) Includes cost increases for salary increments (for teachers, administrators and PASA members) and employee benefits, offset by teacher turnover savings. In 2011/2012, this amount has been increased by \$0.22 million due to the reversal of one year premium holiday for Group Life.

b) Based on 2% inflation per year for supplies and generally higher rates of increase for utilities.

c) Includes \$1.49 million board approved transfer from Local Capital Reserve to help fund 2010/2011 budget and one-time withdrawal of \$0.92 million from the Unrestricted Deposit Account (UDA) of the Dental Plan and Extended Health Plan

d) Preliminary projected enrolment decline of 843 FTE students in 2012/2013 and 427 FTE students in 2013/2014

e) Includes Board approved rental rate increases

f) 2010/2011 one-time \$0.97 million release of unused 2010/2011 provincial holdback funds

g) One-time \$0.22 million Group Life premium holiday savings due to surplus in contribution

h) Reverse 2010/2011 one-time savings on teachers on call, employees on call, utilities, and fringe benefits from reduction of instructional days from 185 to 175, elimination of early dismissals, and consolidation of positions

i) Board approved one-year suspension of custom millwork and interior painting

j) Reverse cost of salary protection under the collective agreement for employees placed in lower level position as a result of 2010/2011 budget cuts

k) Reverse third year VBE contribution with the City Council and Park Board in reinstating the Joint Council on Childcare

l) Formula Transition \$1.36 million to be gradually phased out over 3 years (33% per year)

2.0 Division Base Budget Detail

This section includes brief descriptions, organizational charts and budget detail by account for the following divisions:

- Superintendent's Office
- Secretary Treasurer's Office
- Learning and Information Technology
- Human Resources
- District Learning Services
- Continuing and International Education
- Finance and Administration
- Facilities
- Schools

The budget allocated to each area is summarized in the table below.

2011/2012 Base Budget				
Division	Revenue	Expense	Other*	Staff (FTE)
Superintendent's Office	\$ -	\$ 1,986,599	\$	11.50
Secretary-Treasurer's Office	\$ 1,904	\$ 1,986,328	\$	5.00
Learning and Information Technology	\$ -	\$ 7,143,891	\$	63.00
Human Resources	\$ 798,069	\$ 319,429,479	\$	3,547.68
District Learning Services	\$ 1,301,093	\$ 59,115,728	\$	932.86
Continuing and International Education	\$ 15,805,739	\$ 29,280,737	\$	264.90
Finance and Administration	\$ 462,206,542	\$ 17,944,318	(\$642,243)	129.15
Facilities	\$ 3,541,297	\$ 51,341,024	\$	594.70
Schools	\$ -	\$ 6,642,793	\$	-
Total	\$ 483,654,644	\$ 494,870,897	(\$ 642,243)	5,548.79

* Other includes budgeted reduction of unfunded employee future benefits liability and interfund transfers such as capital assets purchased using operating funds.

**Vancouver Board of Education Operating Budget
Divisional Summary**

	2010/2011		Adjustments		2011/2012	
	Preliminary Budget				Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
Revenue						
5010 OPERATING GRANT MOED		446,152,174		3,805,815		449,957,989
5030 Other MOED Grants		10,802,864		(1,094,154)		9,708,710
5035 Other Provincial Grants		68,719				68,719
5099 Other Grants		691,190				691,190
Grants Revenue		457,714,947		2,711,661		460,426,608
5310 Summer School Tuition		490,358				490,358
5319 Summer School Tuition Refunds		(250)				(250)
5410 Continuing Ed Tuition		2,580,329				2,580,329
5419 Continuing Ed Tuition Refunds		(280,000)				(280,000)
5420 Continuing Ed Books		316,000				316,000
5510 Offshore Tuition		13,411,324				13,411,324
5519 Offshore Tuition Refunds		(996,479)				(996,479)
5530 Offshore Application Fees		144,427				144,427
5632 Other Supplies Fees		135,000				135,000
5819 Donations Not Tax Receipted		7,800				7,800
5830 Revenue - Publications		8,185				8,185
5840 Revenue - Cafeteria		2,510,494				2,510,494
5850 Revenue - Print Dept External		50,000				50,000
5860 Revenue - Programs/Projects		104,434				104,434
5899 Revenue - Other		1,022,931		(21,842)		1,001,089
Other Revenue		19,504,553		(21,842)		19,482,711
5910 Revenue - Rentals		1,587,000		330,813		1,917,813
5912 Revenue - Rentals School Port		(230,000)				(230,000)
5920 Revenue - Leases		1,431,642		21,842		1,453,484
Rentals and Leases		2,788,642		352,655		3,141,297
5952 Interest Income		4,000		44,977		48,977
5954 Investment Income		500,000		55,051		555,051
Investment Revenue		504,000		100,028		604,028
Total Revenue		480,512,142		3,142,502		483,654,644
Expenditures						
Payroll						
1112 Sal - Teachers - Enroll	2,978.29	220,837,297	(38.46)	(240,266)	2,939.83	220,597,031
1120 Sal - Teachers - NonEnroll	5.00	397,276		4,782	5.00	402,058
1130 Sal - Teachers - District	125.03	9,965,454	0.20	84,319	125.23	10,049,773
1140 Sal - Permanent TOC	19.17	1,125,306	(19.17)	219,499		1,344,805
1141 Sal - Perm TOC - Temp Ctr			38.97	2,029,812	38.97	2,029,812
1150 Sal - Teachers - Temp		42,204	50.00	3,767,123	50.00	3,809,327
1199 Sal - Teachers Other		255,131		2,818		257,949
1212 Sal - Principals	103.30	11,976,088	(4.00)	(314,680)	99.30	11,661,408
1220 Sal - VicePrincipals	90.50	8,927,329	4.00	476,096	94.50	9,403,425
1312 Sal - EducAsst A (SSA)	706.71	26,031,526	16.90	819,883	723.61	26,851,409
1320 Sal - EducAsst B (SSB)	91.30	4,208,132		20,590	91.30	4,228,722
1370 Sal - EducAsst A (Casual)		25,500				25,500
1372 Sal - EducAsst B (Casual)		33,864				33,864
1399 Sal - EducAsst Other	9.00	816,657			9.00	816,657
1412 Sal - Support/Clerical Staff	390.20	17,922,617		123,961	390.20	18,046,578
1420 Sal - Supervision Aides	252.00	2,715,284		21,945	252.00	2,737,229
1425 Sal - Other Aides	43.15	1,637,917			43.15	1,637,917
1432 Sal - Bldg Engineer/Head Cust	227.10	10,860,962			227.10	10,860,962
1435 Sal - Custodians	170.35	6,900,596		4,601	170.35	6,905,197
1439 Sal - Custodian OT		101,780				101,780
1440 Sal - TradesPersons	47.00	3,208,028	13.00	856,413	60.00	4,064,441
1442 Sal - Outside Workers	101.00	5,391,397			101.00	5,391,397
1460 Sal - Support Perm Sub		237,951				237,951

**Vancouver Board of Education Operating Budget
Divisional Summary**

	2010/2011		Adjustments		2011/2012	
	Preliminary Budget				Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
1470 Sal - Support - Casual	27.55	2,615,832			27.55	2,615,832
1499 Sal - Other Support		(263,479)		82,307		(181,172)
1512 Sal - Trustees		219,190				219,190
1520 Sal - Excluded	98.70	8,821,291		48,285	98.70	8,869,576
1525 Sal - Program Coordinators	2.00	149,785			2.00	149,785
1530 Sal - Instructors		357,841				357,841
1599 Sal - Other Excluded		(60,623)		159,894		99,271
1612 Sal - TOC		10,469,062		(1,542,503)		8,926,559
1620 Sal - Support Substitutes		244,315				244,315
1699 Sal - Other Substitutes		30,781				30,781
Salaries	5,487.35	356,202,291	61.44	6,624,879	5,548.79	362,827,170
1702 Canada Pension Plan		13,238,947		212,291		13,451,238
1703 Employment Insurance		6,294,951		539,479		6,834,430
1704 Workers Compensation Board		2,460,760		68,060		2,528,820
1721 Group Medical -MSP		3,557,425		277,978		3,835,403
1722 Extended Health		9,953,666		395,794		10,349,460
1723 Dental		5,647,145		501,599		6,148,744
1724 Group Life		526,174		243,910		770,084
1725 Sickness & Accident Insurance		67,700				67,700
1729 Employee Assistance Plan		210,181				210,181
1730 Teachers Pension Plan		37,923,615		654,614		38,578,229
1735 Municipal Pension Plan		7,704,312		432,663		8,136,975
1736 Deferred Savings		1,517,480		20,785		1,538,265
1740 Education Leave Plan		126,048				126,048
1751 Automobile Allowance		1,682,128		(4,819)		1,677,309
1752 Footwear Allowance - CUPE		14,259		63		14,322
1753 Footwear Allowance - Trades		12,900				12,900
1760 SUB Plan - Teachers		1,663,263				1,663,263
1765 SUB Plan - CUPE 15/PASA		117,509				117,509
1770 Union Advance Fund - IUOE 963		76,323				76,323
1771 Union Benefit Funds - Trades		402,426		1,804		404,230
1780 GAAP - Cost of Service		1,737,837		(176,995)		1,560,842
1791 Employee Benefits Recovery		(77,626,230)		(13,493,968)		(91,120,198)
1792 Employee Benefits Chargeback		73,479,161		13,544,978		87,024,139
1794 Benefits - Other		78,272		18		78,290
Benefits		90,866,252		3,218,254		94,084,506
1804 GAAP - Vacation Expenses		169,315		(169,315)		
Payroll -Other		169,315		(169,315)		
Total Payroll	5,487.35	447,237,858	61.44	9,673,818	5,548.79	456,911,676

Services and Supplies

2004 Contr - Consulting & Prof Svcs	749,763	(137,138)	612,625
2005 Contr - Legal Services	163,627	7,504	171,131
2006 Contr - Audit	84,000	1,680	85,680
2008 Contr - Translations	13,918	278	14,196
2009 Honoraria	5,100	102	5,202
2010 Contr - Facilities/Operations	291,330	31,940	323,270
2012 Contr -Bldg/Security	122,915	2,458	125,373
2014 Contr - Equipment Maint/Repair	373,768	7,475	381,243
2020 Computer HW - Maintenance	14,629	292	14,921
2022 Computer SW - Maintenance	1,437,405	13,578	1,450,983
2049 Contracted Services - Other	2,069,336	(205,896)	1,863,440
2052 Bank Service Charges	138,214	1,538	139,752
2054 Postage	294,629	4,863	299,492
2056 Courier	75,671	949	76,620
2058 Printing - In-House	78,808	713	79,521

**Vancouver Board of Education Operating Budget
Divisional Summary**

	2010/2011				2011/2012	
	Preliminary Budget		Adjustments		Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
2060 Advertising		698,538		2,811		701,349
2062 Recruiting		41,208		824		42,032
2064 Bursaries/Award/Scholarships		4,605		92		4,697
2102 Tel - Rentals		789,806		14,268		804,074
2106 Tel - Installation		15,540		287		15,827
2108 Tel - Cells/Radio		154,994		3,982		158,976
2110 Telephones - Other		2,040		41		2,081
2152 Contr - Transport		2,596,917		51,937		2,648,854
2154 Contr - Transport (Parents)		39,504		790		40,294
2202 Travel/Conf - In-District		17,170		327		17,497
2204 Travel/Conf - Out-of-District		95,121		4,417		99,538
2206 Travel/Conf - International		86,545		(2,447)		84,098
2208 Mileage Allowance		39,522		7,965		47,487
2210 Travel Expenses - Other		32,494		261		32,755
2222 Course/Workshop Fees		560,785		27,114		587,899
2224 Training - Books/Other		30,252		2,282		32,534
2252 Rentals - Buildings		809,272		(4,831)		804,441
2299 Rental/Lease - Other		18,235		365		18,600
2302 Membership & Assoc. Fees		140,785		4,724		145,509
2306 Licensing Fees		38,750		78,699		117,449
2349 Fees - Other		31,548		631		32,179
2402 Ins - Public Liab/Prop Loss		607,291		12,146		619,437
2404 Ins - Fleet Premiums		93,609		1,872		95,481
2406 Ins - Vandalism Claims		10,749		215		10,964
2408 Ins - Deductibles		13,587		272		13,859
2449 Insurance - Other		109,461		2,189		111,650
2502 Interest Expenses		22,206		444		22,650
Services		13,013,647		(57,987)		12,955,660
3002 Supplies - Office/Printing		1,161,782		14,720		1,176,502
3006 Supplies - Computers		146,337		8,477		154,814
3010 Supplies - Custodial/Cleaning		1,090,558		21,811		1,112,369
3012 Supplies - Maintenance		1,331,572		259,349		1,590,921
3014 Supplies - Bldg Matl/Secrty		32,800		656		33,456
3016 Supplies - Safety		45,851		916		46,767
3018 Supplies - Fuel		192,647		3,853		196,500
3020 Supplies - Meetings		142,106		15,347		157,453
3024 Supplies - Cafeteria/Nutrition		1,220,019		14,819		1,234,838
3049 Supplies - Other		654,435		12,936		667,371
3052 Supplies - Instr/Pgm Support		5,277,765		118,722		5,396,487
3054 Supplies - Textbooks		392,949		3,102		396,051
3056 Supplies - Textbooks Sold		721		14		735
3058 Supplies - Books/Publications		793,271		15,564		808,835
3094 Budget Transfers		179,248		3,586		182,834
3102 Furniture & Equipment		1,183,705		23,420		1,207,125
3106 F&E - Pending Sale		76,265		1,525		77,790
3108 F&E - Pending Destruction		34,150		683		34,833
3110 F&E - Related Charges		35,506		710		36,216
3112 Electronics & Audiovisual		10,725		4,295		15,020
3116 Small Tools		92,718		1,854		94,572
3130 Computer Hardware Purch/Acq		271,815		3,567		275,382
3132 Computer Software Purch/Acq		107,829		1,344		109,173
Supplies		14,474,774		531,270		15,006,044
3202 Electricity		2,617,880		297,636		2,915,516
3204 Heat		3,477,548		146,181		3,623,729
3206 Sewer		354,852		19,548		374,400
3208 Water		763,441		28,559		792,000
3210 Garbage		390,008		942		390,950

**Vancouver Board of Education Operating Budget
Divisional Summary**

	2010/2011				2011/2012	
	Preliminary Budget		Adjustments		Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
3212 Recycling/Disposal/Environment		81,283		1,625		82,908
3299 Utilities - Other		493,850				493,850
Utilities		8,178,862		494,491		8,673,353
Total Svcs & Sppls		35,667,283		967,774		36,635,057
4006 CAP - Furniture and Equipment		466,506		9,330		475,836
4010 CAP - Computer Software		240,668		4,813		245,481
4012 CAP - Computer Hardware		486,291		9,726		496,017
4014 CAP - Cap Lease Principal Pay		6,696		134		6,830
4015 CAP - Bank Loan Principal Pay				100,000		100,000
Capital Assets Purchased		1,200,161		124,003		1,324,164
Total Svcs & Supplies Exp.		36,867,444		1,091,777		37,959,221
Total Expenditures	5,487.35	484,105,302	61.44	10,765,595	5,548.79	494,870,897
Net Surplus (Deficit)	(5,487.35)	(3,593,160)	(61.44)	(7,623,093)	(5,548.79)	(11,216,253)
5992 Appropriated Surplus-Operating		4,335,403		(4,335,403)		
5996 Reduction of Unfunded GAAP EEFB		(265,528)				(265,528)
Prior Year Surplus		4,069,875		(4,335,403)		(265,528)
5981 Interfund Transfer - Operating		(476,715)		100,000		(376,715)
InterFund Movement		(476,715)		100,000		(376,715)
Grand Total Surplus (Deficit)				(11,858,496)		(11,858,496)

2.1 Superintendent's Office

The Superintendent of Schools, under the general direction of the school board, is head of the Senior/District Management Team, and is responsible for:

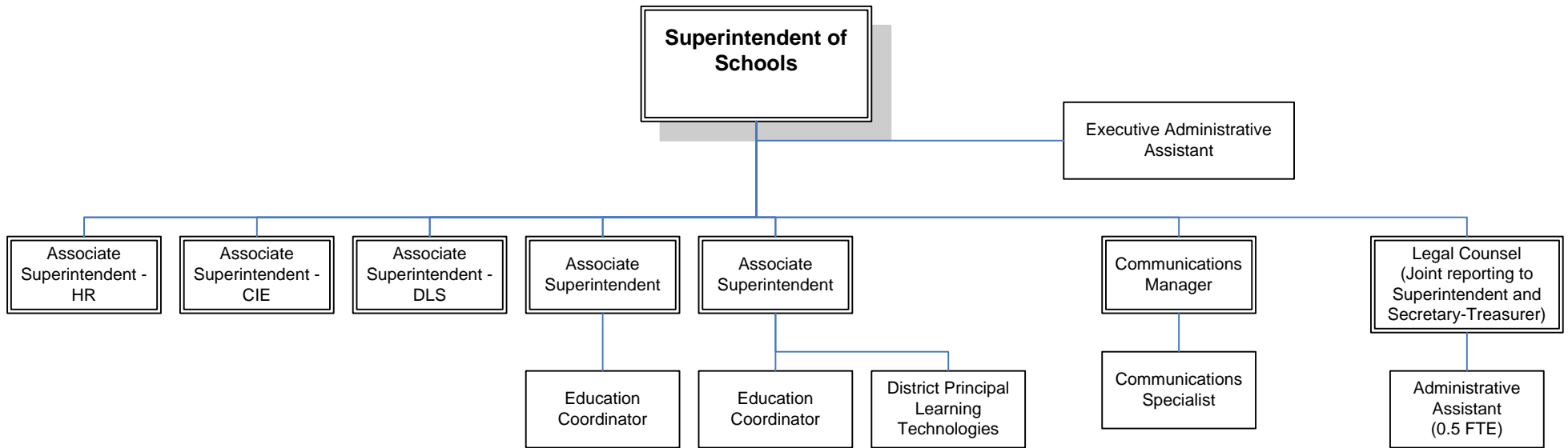
- supervision of the requirements of the School Act
- organization, administration, supervision and evaluation of all educational programs
- operation of the schools in the district
- overall supervision and direction of staff

The primary focus of Field Services is to support schools through direct supervision. In addition, district responsibilities include, but are not limited to: school plans and school planning, leadership development, student leadership, calendar review/revisions, to name a few.

Summary of Revenues, Expenditure and Staffing

	2010/2011 Preliminary Budget	Adjustments*	2011/2012 Base Budget
Revenue	-	-	-
Expense	\$ 845,473	\$ 1,141,126	\$ 1,986,599
Staff (FTE)	5.50	6.00	11.50

* In 2010/2011 the budgets for Area Associate Superintendents have been consolidated under the Superintendent's Office budget.



* Salaries for the Associate Superintendents – Learning Services, CIE and HR are allocated within the respective divisional budgets

**Vancouver Board of Education Operating Budget
Divisional Summary
Div SUPERINTENDENT : Superintendent's Office**

	2010/2011		Adjustments		2011/2012	
	Preliminary Budget				Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
Expenditures						
Payroll						
1212 Sal - Principals			1.00	121,786	1.00	121,786
1470 Sal - Support - Casual				9,792		9,792
1520 Sal - Excluded	5.50	571,846	5.00	542,334	10.50	1,114,180
Salaries	5.50	571,846	6.00	673,912	11.50	1,245,758
1751 Automobile Allowance		2,590		10,500		13,090
1792 Employee Benefits Chargeback		97,835		183,097		280,932
Benefits		100,425		193,597		294,022
Total Payroll	5.50	672,271	6.00	867,509	11.50	1,539,780
Services and Supplies						
2008 Contr - Translations		10,302		206		10,508
2049 Contracted Services - Other		4,775		96		4,871
2054 Postage		515		10		525
2058 Printing - In-House		10,302		731		11,033
2060 Advertising		21,226		425		21,651
2108 Tel - Cells/Radio		1,731		35		1,766
2204 Travel/Conf - Out-of-District		6,838		137		6,975
2208 Mileage Allowance		515		1,571		2,086
2222 Course/Workshop Fees		6,389		86,794		93,183
2252 Rentals - Buildings		25,755		515		26,270
2302 Membership & Assoc. Fees		14,319		286		14,605
Services		102,667		90,806		193,473
3002 Supplies - Office/Printing		2,492		21,177		23,669
3012 Supplies - Maintenance		499		10		509
3020 Supplies - Meetings		25,034		13,325		38,359
3049 Supplies - Other		39,067		17,440		56,507
3052 Supplies - Instr/Pgm Support				130,790		130,790
3058 Supplies - Books/Publications		206		4		210
3130 Computer Hardware Purch/Acq		2,512		50		2,562
3132 Computer Software Purch/Acq		725		15		740
Supplies		70,535		182,811		253,346
Total Srvs & Sppls		173,202		273,617		446,819
Total Srvcs & Supplies Exp.		173,202		273,617		446,819
Total Expenditures	5.50	845,473	6.00	1,141,126	11.50	1,986,599
Net Surplus (Deficit)	(5.50)	(845,473)	(6.00)	(1,141,126)	(11.50)	(1,986,599)
Grand Total Surplus (Deficit)		(845,473)		(1,141,126)		(1,986,599)

2.2 Secretary Treasurer's Office

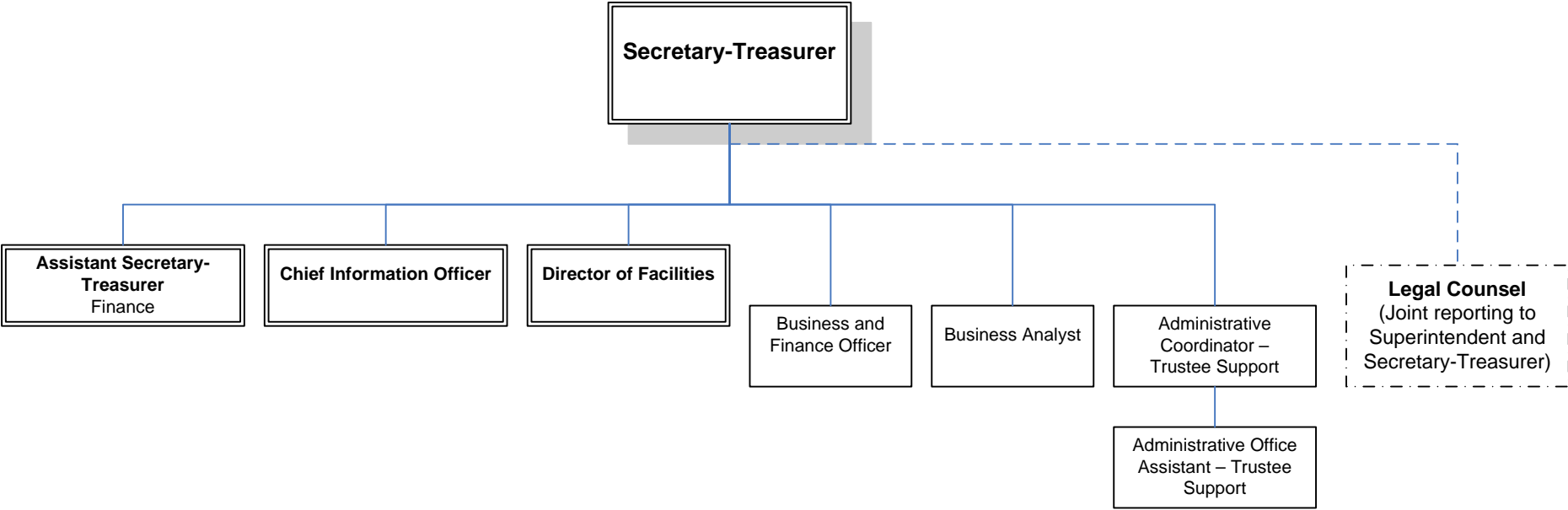
The Secretary Treasurer is responsible for Board and Governance including the business divisions of the School District which consists of Finance and Administration, Facilities, Learning and Information Technology, Legal Services, and other business services.

The Secretary Treasurer's Office oversees the following programs/services:

- Trustee support, including Board meetings and Board of School Trustees' official records
- Committee V- Finance and Legal
- Deals with district staff, parents stakeholder groups and the general public
- Coordinates and ensures compliance with the Freedom of Information and protection of Privacy Act
- Handling of queries of insurance and risk management matters for schools and the district;
- Processing of insurance documents relating to the Schools Protection Program, ICBC and Student Accident Insurance
- Provides advice and direction to district management on business analysis initiatives, strategies and best practices for purposes of efficiency and cost savings
- Formulates and executes projects as per the objectives established with district management
- Board By-Laws, Policies, and Regulations
- Negotiating, processing and recording of contracts and agreements entered into by the Board
- Liaison with the Provincial Government
- Oversees policies and procedures for the district

Summary of Revenues, Expenditure and Staffing

	2010/2011 Preliminary Budget	Adjustments	2011/2012 Base Budget
Revenue	\$1,904	-	\$1,904
Expense	\$ 1,961,240	\$ 25,088	\$ 1,986,328
Staff (FTE)	5.00		5.00



**Vancouver Board of Education Operating Budget
Divisional Summary
Div SEC_TREASURER : Secretary Treasurer's Office**

	2010/2011		Adjustments		2011/2012	
	Preliminary Budget				Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
Revenue						
5899 Revenue - Other		1,904				1,904
Other Revenue		1,904				1,904
Total Revenue		1,904				1,904
Expenditures						
Payroll						
1512 Sal - Trustees		219,190				219,190
1520 Sal - Excluded	5.00	471,707		2,245	5.00	473,952
Salaries	5.00	690,897		2,245	5.00	693,142
1751 Automobile Allowance		1,360				1,360
1792 Employee Benefits Chargeback		117,780		(181)		117,599
Benefits		119,140		(181)		118,959
Total Payroll	5.00	810,037		2,064	5.00	812,101
Services and Supplies						
2005 Contr - Legal Services		76,825		1,537		78,362
2202 Travel/Conf - In-District		16,371		327		16,698
2208 Mileage Allowance		515		10		525
2222 Course/Workshop Fees		83,245		1,665		84,910
2302 Membership & Assoc. Fees		121,608		2,432		124,040
2349 Fees - Other		11,047		221		11,268
2402 Ins - Public Liab/Prop Loss		607,291		12,146		619,437
2404 Ins - Fleet Premiums		76,445		1,529		77,974
2406 Ins - Vandalism Claims		10,749		215		10,964
2408 Ins - Deductibles		13,587		272		13,859
2449 Insurance - Other		109,461		2,189		111,650
Services		1,127,144		22,543		1,149,687
3020 Supplies - Meetings		24,059		481		24,540
Supplies		24,059		481		24,540
Total Srvs & Sppls		1,151,203		23,024		1,174,227
Total Srvcs & Supplies Exp.		1,151,203		23,024		1,174,227
Total Expenditures	5.00	1,961,240		25,088	5.00	1,986,328
Net Surplus (Deficit)	(5.00)	(1,959,336)		(25,088)	(5.00)	(1,984,424)
Grand Total Surplus (Deficit)		(1,959,336)		(25,088)		(1,984,424)

2.3 Learning and Information Technology

LIT provides support for both the educational and corporate information and communication technology (ICT) of the VBE. With a user base of approximately 63,000 accounts, LIT's services are broad in scope covering all aspects of ICT such as service desk support, network infrastructure management, identity management, end-point device installation and support (laptop, desktop, interactive whiteboards, smartphones), data centre services such as back-up, security, file storage and application provisioning (email, payroll, HR, substitute dispatch, website management, video streaming, library catalogue and database provisioning).

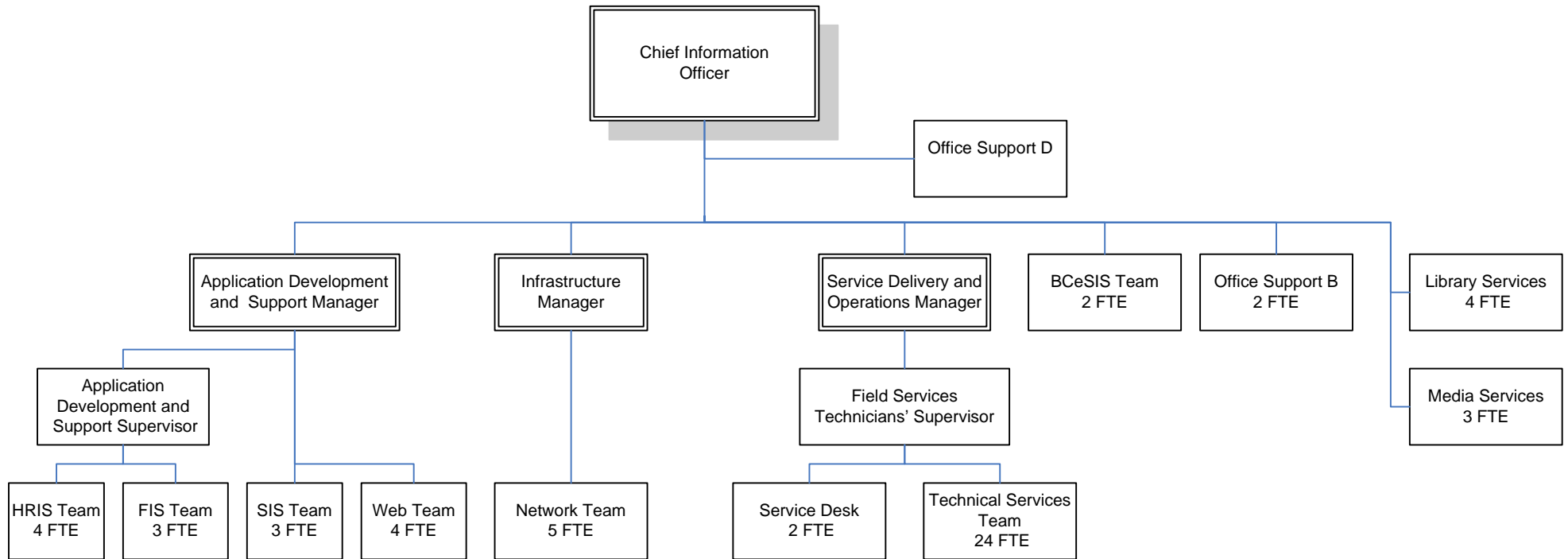
A distinct function within LIT is Media and Library Technology Services (MLST) which provides technical library support services focused on developing and maintaining the district union catalogue (the largest in the Province) for school libraries as well as managing the distribution of media resources directly to schools, such as DVD's, curricular kits and increasingly digital assets such as streamed content.

In 2010/2011, the BCeSIS support function was incorporated into the new service structures and processes of LIT.

In addition, LIT provides consultation and logistical support to schools and departments with respect to their ICT requirements, and manages corporate licensing of applications and services.

Summary of Revenues, Expenditure and Staffing

	2010/2011 Preliminary Budget	Adjustments	2011/2012 Base Budget
Revenue	-	-	-
Expense	\$ 6,370,273	\$ 773,618	\$ 7,143,891
Staff (FTE)	63.00	-	63.00



**Vancouver Board of Education Operating Budget
Divisional Summary
Div LIT : Learning and Information Technology**

	2010/2011		2011/2012			
	Preliminary Budget		Adjustments		Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
Expenditures						
Payroll						
1130 Sal - Teachers - District	1.00	86,632	1,043		1.00	87,675
1312 Sal - EducAsst A (SSA)		5,758				5,758
1412 Sal - Support/Clerical Staff	56.00	2,882,280	8,718		56.00	2,890,998
1520 Sal - Excluded	6.00	566,408	7,133		6.00	573,541
Salaries	63.00	3,541,078	16,894		63.00	3,557,972
1751 Automobile Allowance		47,050				47,050
1792 Employee Benefits Chargeback		813,075	177,073			990,148
Benefits		860,125	177,073			1,037,198
Total Payroll	63.00	4,401,203	193,967		63.00	4,595,170
Services and Supplies						
2004 Contr - Consulting & Prof Svcs		16,543	331			16,874
2020 Computer HW - Maintenance		14,423	288			14,711
2022 Computer SW - Maintenance		611,756	552,503			1,164,259
2049 Contracted Services - Other		19,963	400			20,363
2056 Courier		1,854	37			1,891
2108 Tel - Cells/Radio		43,474	870			44,344
2204 Travel/Conf - Out-of-District		25,755	515			26,270
2208 Mileage Allowance		2,266	45			2,311
2210 Travel Expenses - Other		1,133	23			1,156
2224 Training - Books/Other		23,695	474			24,169
2306 Licensing Fees		38,250	765			39,015
Services		799,112	556,251			1,355,363
3002 Supplies - Office/Printing		16,492	330			16,822
3006 Supplies - Computers		140,623	2,812			143,435
3020 Supplies - Meetings		4,937	99			5,036
3049 Supplies - Other		992	20			1,012
3052 Supplies - Instr/Pgm Support		75,528	1,511			77,039
3058 Supplies - Books/Publications		175,277	3,506			178,783
3102 Furniture & Equipment		2,504	50			2,554
3112 Electronics & Audiovisual		9,180	184			9,364
3130 Computer Hardware Purch/Acq		99,825	1,997			101,822
3132 Computer Software Purch/Acq		58,723	1,174			59,897
Supplies		584,081	11,683			595,764
Total Srvs & Sppls		1,383,193	567,934			1,951,127
4010 CAP - Computer Software		240,668	4,813			245,481
4012 CAP - Computer Hardware		338,513	6,770			345,283
4014 CAP - Cap Lease Principal Pay		6,696	134			6,830
Capital Assets Purchased		585,877	11,717			597,594
Total Srvcs & Supplies Exp.		1,969,070	579,651			2,548,721
Total Expenditures	63.00	6,370,273	773,618		63.00	7,143,891
Net Surplus (Deficit)	(63.00)	(6,370,273)	(773,618)		(63.00)	(7,143,891)
Grand Total Surplus (Deficit)		(6,370,273)	(773,618)			(7,143,891)

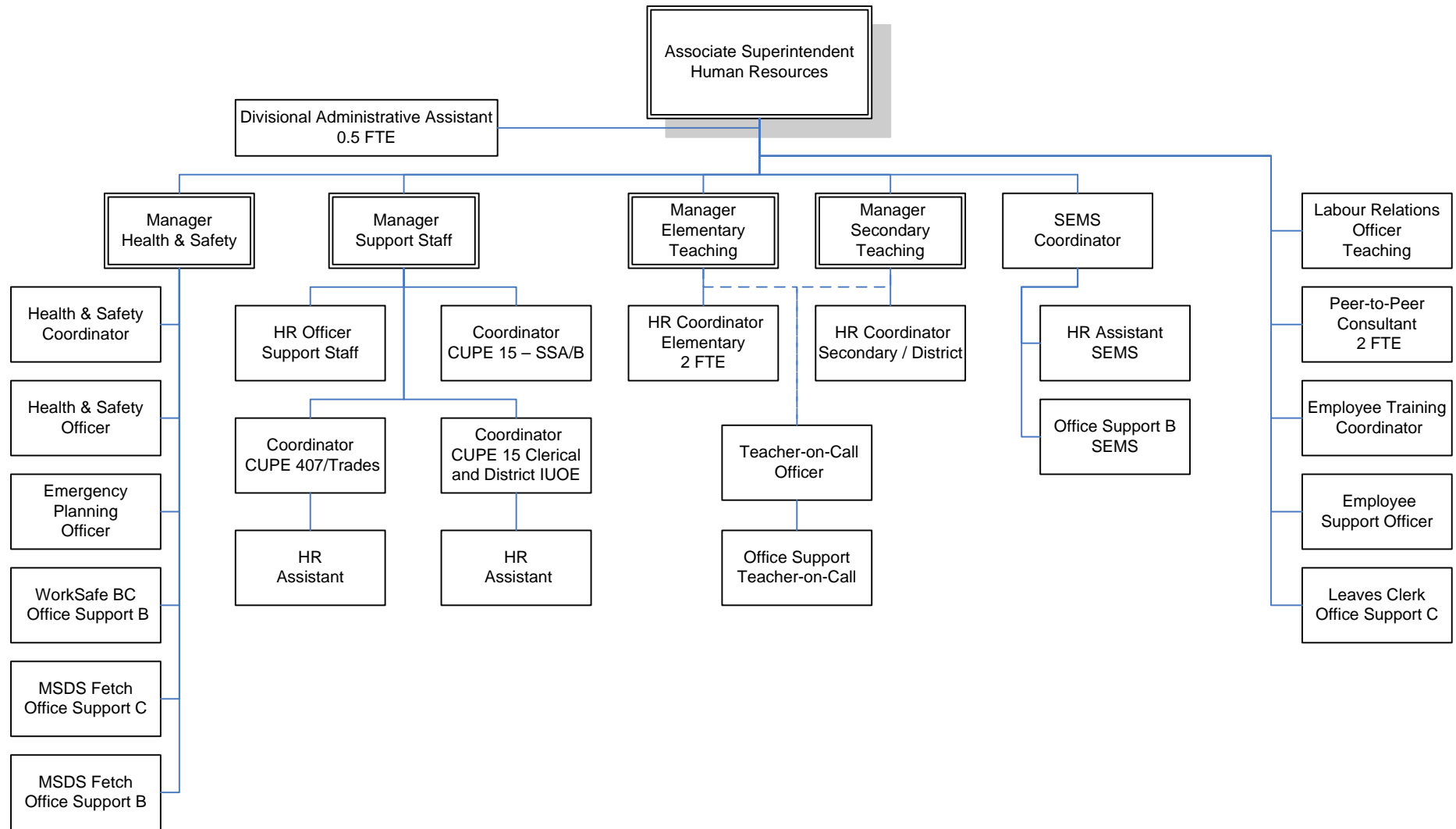
2.4 Human Resources

The following services are provided by the Human Resources Department:

- a) Recruitment and selection of all school board personnel including:
 - Teachers
 - Principals/Vice Principals
 - School Support Staff (SSA/SSB)
 - Support Clerical Staff
 - Operations Staff
 - Trades
 - Outside Workers
 - Excluded
 - Casual Staff for all of the above (TOC/EOC)
- b) Coordination and staffing of these personnel at our schools and work sites
- c) Employee orientation
- d) Employee Support and Wellness
- e) Leave and Benefit management and coordination (in consultation with payroll)
- f) Employee Health & Safety, including: Emergency Management, WorkSafe BC, Employee Safety processes.
- g) Labour Relations, including: labour negotiations, employee mediations investigations/discipline, grievances, and arbitrations.

Summary of Revenues, Expenditure and Staffing

	2010/2011 Preliminary Budget	Adjustments	2011/2012 Base Budget
Revenue	\$ 798,069	-	\$ 798,069
Expense	\$ 304,706,144	\$ 14,723,335	\$319,429,479
Staff (FTE)	3,514.38	33.30	3,547.68



Vancouver Board of Education Operating Budget
Divisional Summary
Div HUMAN_RESOURCES : Human Resources

	2010/2011				2011/2012	
	Preliminary Budget		Adjustments		Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
Revenue						
5099 Other Grants		691,190				691,190
Grants Revenue		691,190				691,190
5860 Revenue - Programs/Projects		104,434				104,434
5899 Revenue - Other		2,445				2,445
Other Revenue		106,879				106,879
Total Revenue		798,069				798,069
Expenditures						
Payroll						
1112 Sal - Teachers - Enroll	2,796.05	208,270,971	(34.50)	(367,029)	2,761.55	207,903,942
1130 Sal - Teachers - District	3.00	245,691	(1.00)	(79,925)	2.00	165,766
1140 Sal - Permanent TOC	19.17	1,125,306	(19.17)	219,499		1,344,805
1141 Sal - Perm TOC - Temp Ctr			38.97	2,029,812	38.97	2,029,812
1150 Sal - Teachers - Temp			50.00	3,766,734	50.00	3,766,734
1212 Sal - Principals	90.00	10,279,615	(4.00)	(340,739)	86.00	9,938,876
1220 Sal - VicePrincipals	88.80	8,761,735	4.00	472,014	92.80	9,233,749
1312 Sal - EducAsst A (SSA)	29.60	1,123,919		7,957	29.60	1,131,876
1320 Sal - EducAsst B (SSB)	10.80	540,157	(1.00)	(44,370)	9.80	495,787
1412 Sal - Support/Clerical Staff	200.46	8,690,461		97,989	200.46	8,788,450
1420 Sal - Supervision Aides	252.00	2,715,284		21,945	252.00	2,737,229
1460 Sal - Support Perm Sub		237,951				237,951
1499 Sal - Other Support		49,986				49,986
1520 Sal - Excluded	24.50	1,955,454		12,781	24.50	1,968,235
1612 Sal - TOC		9,073,023		(1,542,503)		7,530,520
1620 Sal - Support Substitutes		244,315				244,315
1699 Sal - Other Substitutes		30,781				30,781
Salaries	3,514.38	253,344,649	33.30	4,254,165	3,547.68	257,598,814
1729 Employee Assistance Plan		210,181				210,181
1751 Automobile Allowance		1,200				1,200
1792 Employee Benefits Chargeback		50,517,709		10,456,524		60,974,233
Benefits		50,729,090		10,456,524		61,185,614
Total Payroll	3,514.38	304,073,739	33.30	14,710,689	3,547.68	318,784,428
Services and Supplies						
2004 Contr - Consulting & Prof Svcs		45,000		900		45,900
2049 Contracted Services - Other		86,572		1,731		88,303
2060 Advertising		60,152		1,203		61,355
2108 Tel - Cells/Radio		15,865		317		16,182
2204 Travel/Conf - Out-of-District		3,517		70		3,587
2208 Mileage Allowance		6,010		120		6,130
2222 Course/Workshop Fees		171,221		3,424		174,645
2349 Fees - Other		20,192		404		20,596
Services		408,529		8,169		416,698
3014 Supplies - Bldg Matl/Secrty		31,770		635		32,405
3016 Supplies - Safety		14,867		297		15,164
3020 Supplies - Meetings		7,612		152		7,764
3049 Supplies - Other		165,073		3,302		168,375
3102 Furniture & Equipment		4,554		91		4,645
Supplies		223,876		4,477		228,353
Total Svcs & Sppls		632,405		12,646		645,051
Total Svcs & Supplies Exp.		632,405		12,646		645,051

**Vancouver Board of Education Operating Budget
Divisional Summary
Div HUMAN_RESOURCES : Human Resources**

	2010/2011				2011/2012	
	Preliminary Budget		Adjustments		Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
Total Expenditures	3,514.38	304,706,144	33.30	14,723,335	3,547.68	319,429,479
Net Surplus (Deficit)	(3,514.38)	(303,908,075)	(33.30)	(14,723,335)	(3,547.68)	(318,631,410)
Grand Total Surplus (Deficit)		<u>(303,908,075)</u>		<u>(14,723,335)</u>		<u>(318,631,410)</u>

2.5 District Learning Services

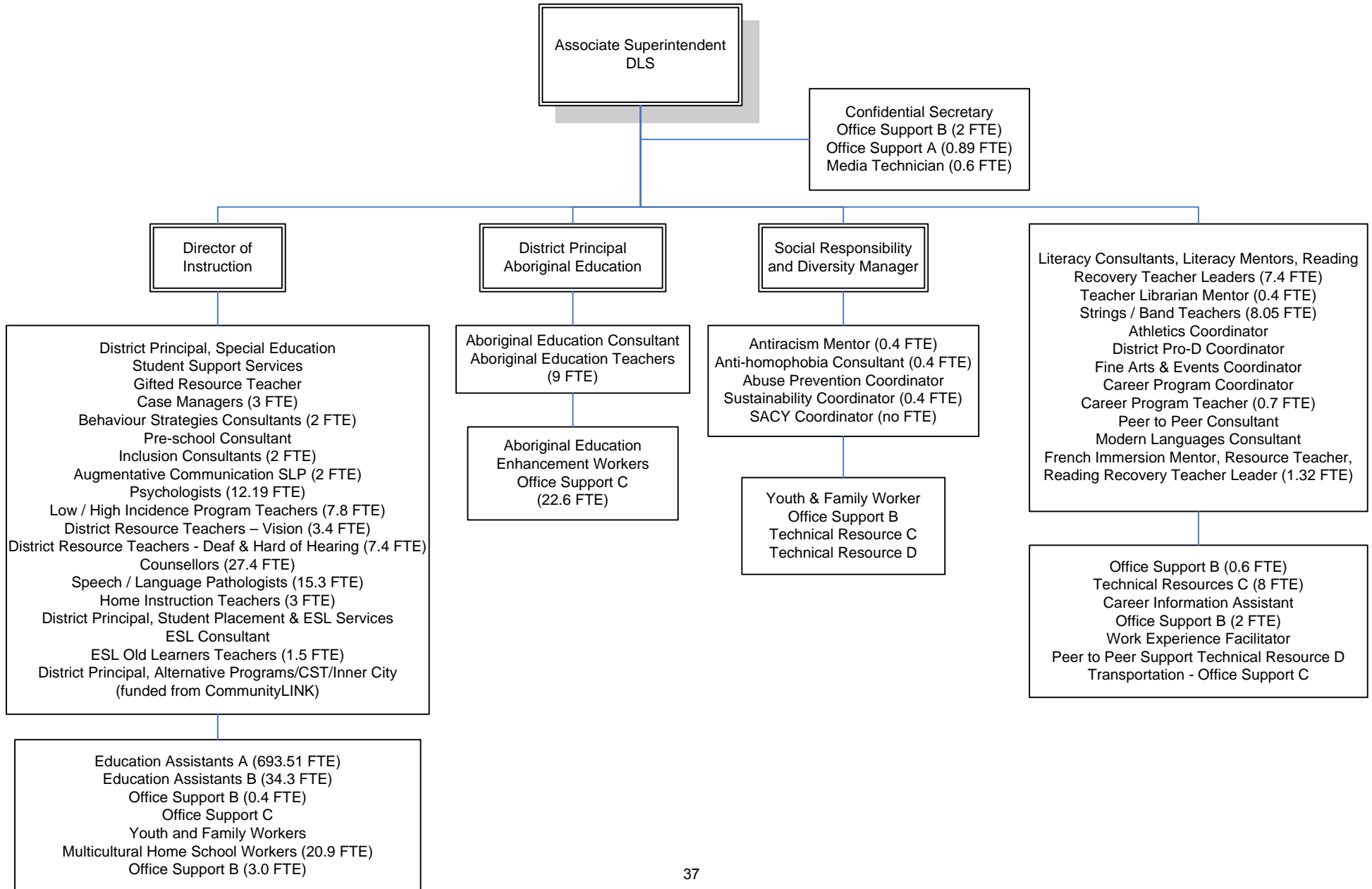
The District Learning Services division is responsible for providing support in the following areas:

- Special Education students and their families, including students who are gifted, and for the staff, services and programs for students with special needs;
- ESL students and their families, for the entry of new students to Canada, and for the staff, programs and services for ESL students;
- Aboriginal students and their families and for the staff, programs and services for Aboriginal students;
- the Community School Teams and for the staff, programs and services that support vulnerable students and those who live in the Inner City;
- early learning, including Strong Start Centres, Ready Set Learn, Welcome to Kindergarten, and All Day Kindergarten;
- Modern Languages, including French Immersion, Mandarin Bilingual, and other second language programs;
- literacy, including assessment for learning, libraries, and early learning;
- social and emotional development including, anti-bullying, sexual abuse prevention, drug and alcohol abuse prevention, gang prevention, antiracism, anti-homophobia, sustainability and other social responsibility programs;
- Career Programs;
- District Athletics and Performing and Fine Arts Events;
- professional development.

Liaison with the Ministry of Education and other Ministries and agency partners.

Summary of Revenues, Expenditure and Staffing

	2010/2011 Preliminary Budget	Adjustments	2011/2012 Base Budget
Revenue	\$ 1,422,593	(\$ 121,500)	\$ 1,301,093
Expense	\$ 56,120,574	\$ 2,995,154	\$ 59,115,728
Staff (FTE)	914.76	18.10	932.86



**Vancouver Board of Education Operating Budget
Divisional Summary
Div DLS : District Learning Services**

	2010/2011		Adjustments		2011/2012	
	Preliminary Budget				Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
Revenue						
5030 Other MOED Grants		1,331,403		(121,500)		1,209,903
5035 Other Provincial Grants		68,719				68,719
Grants Revenue		1,400,122		(121,500)		1,278,622
5819 Donations Not Tax Received		7,800				7,800
5830 Revenue - Publications		8,185				8,185
5899 Revenue - Other		6,486				6,486
Other Revenue		22,471				22,471
Total Revenue		1,422,593		(121,500)		1,301,093
Expenditures						
Payroll						
1130 Sal - Teachers - District	119.46	9,519,399	1.20	161,832	120.66	9,681,231
1212 Sal - Principals	5.00	571,053	(1.00)	(121,786)	4.00	449,267
1312 Sal - EducAsst A (SSA)	676.61	24,845,749	16.90	811,926	693.51	25,657,675
1320 Sal - EducAsst B (SSB)	78.80	3,590,302	1.00	64,960	79.80	3,655,262
1399 Sal - EducAsst Other	9.00	366,533			9.00	366,533
1412 Sal - Support/Clerical Staff	19.49	853,723			19.49	853,723
1520 Sal - Excluded	6.40	597,523			6.40	597,523
1599 Sal - Other Excluded				85,958		85,958
1612 Sal - TOC		800,049				800,049
Salaries	914.76	41,144,331	18.10	1,002,890	932.86	42,147,221
1751 Automobile Allowance		373,000				373,000
1792 Employee Benefits Chargeback		9,469,591		2,119,409		11,589,000
Benefits		9,842,591		2,119,409		11,962,000
Total Payroll	914.76	50,986,922	18.10	3,122,299	932.86	54,109,221
Services and Supplies						
2004 Contr - Consulting & Prof Svcs		114,630		(91,344)		23,286
2049 Contracted Services - Other		1,402,111		(106,136)		1,295,975
2058 Printing - In-House		35,050		702		35,752
2152 Contr - Transport		2,573,970		51,479		2,625,449
2154 Contr - Transport (Parents)		39,504		790		40,294
2204 Travel/Conf - Out-of-District		1,854		36		1,890
2208 Mileage Allowance		10,601		202		10,803
2252 Rentals - Buildings		170,960		3,419		174,379
Services		4,348,680		(140,852)		4,207,828
3002 Supplies - Office/Printing		7,813		156		7,969
3020 Supplies - Meetings		44,791		726		45,517
3049 Supplies - Other		243,654		2,335		245,989
3052 Supplies - Instr/Pgm Support		393,604		8,890		402,494
3058 Supplies - Books/Publications		95,110		1,600		96,710
Supplies		784,972		13,707		798,679
Total Srvs & Sppls		5,133,652		(127,145)		5,006,507
Total Srvcs & Supplies Exp.		5,133,652		(127,145)		5,006,507
Total Expenditures	914.76	56,120,574	18.10	2,995,154	932.86	59,115,728
Net Surplus (Deficit)	(914.76)	(54,697,981)	(18.10)	(3,116,654)	(932.86)	(57,814,635)
Grand Total Surplus (Deficit)		(54,697,981)		(3,116,654)		(57,814,635)

2.6 Continuing and International Education

The office of the Associate Superintendent CIE is responsible for the following programs/areas: Adult Education, Continuing Education, International Education, Adult International Education, International Visitors, Summer School, Vancouver Learning Network – Secondary and Elementary, King George Family of Schools, Magee Family of Schools, Gladstone Family of Schools, and DPAC.

Adult education

This program offers graduation opportunities for approximately 8000 students (2600 FTE) in 6 Education Centres and several outreach locations. The program currently employs approximately 140 instructional staff, 5 Principals and 1 Vice-Principal. Additionally, all Centres are provided with at least one support staff.

Continuing Education

This program offers a variety of continuing education courses daytime, evenings and weekends to adult students. There are approximately 21,000 registrations annually.

Summer School

This program offers a wide range of educational opportunities for elementary and secondary students in 13 schools each summer. Registrations were 17,000 in 2010 and courses ranged from Secondary and Elementary Remedial, Secondary and Elementary ESL, Secondary Full credit, Skill Development for Secondary and Elementary students.

International Students K-12

This program enrolls international students, aged 5 – 17, in VBE elementary and secondary schools. The students attend 21 elementary schools and 18 secondary schools. International student enrolment in schools provides revenue to the Board at an annual rate of \$12,000 per student. The estimated international student enrolment for 2011/2012 is 960FTE.

International Visitors

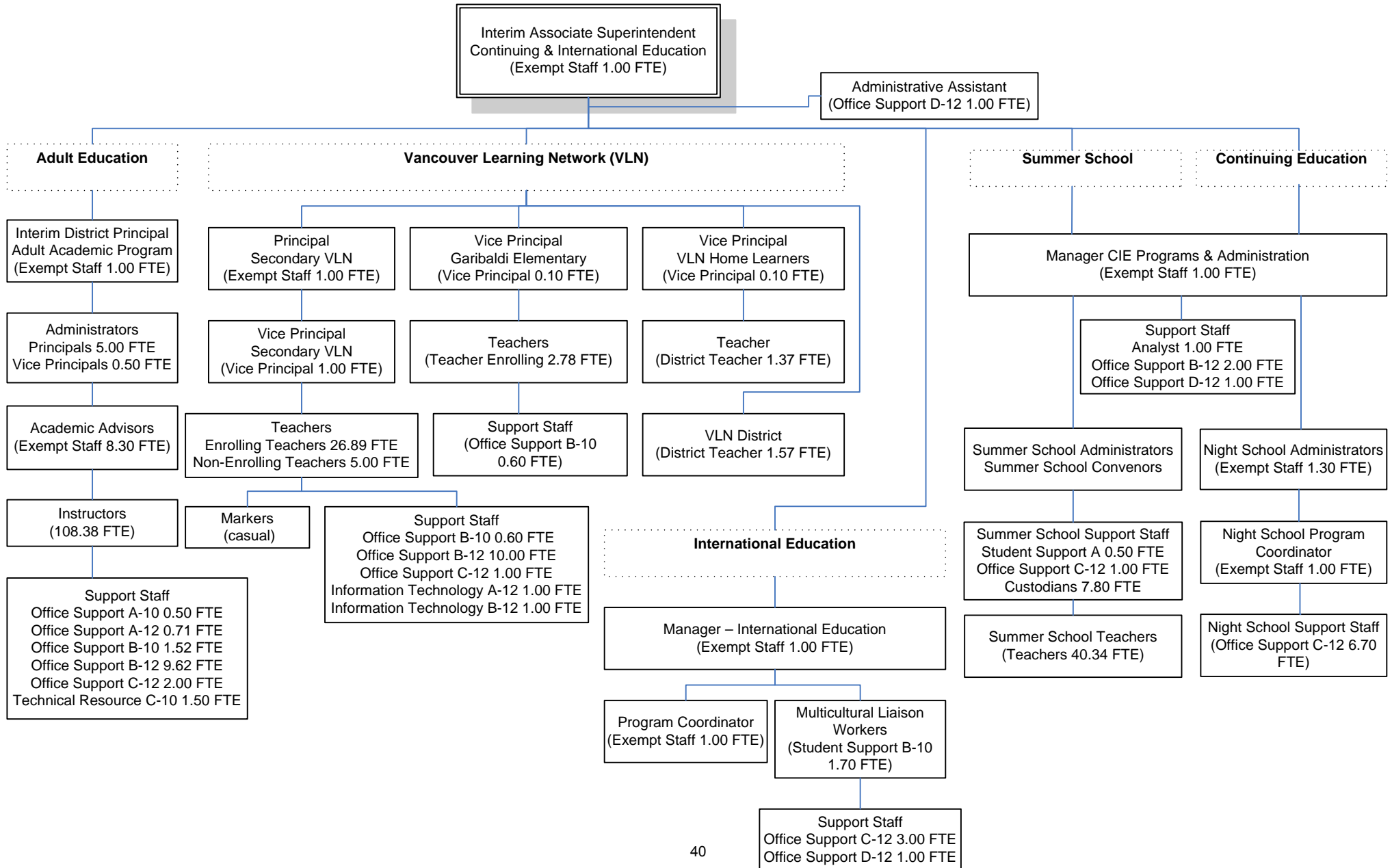
This program hosts groups of international students, aged 5 – 17, and groups of international teachers in VBE secondary schools in short-term ESL and activity studies. International groups pay fees according to the length of study and number of participants. International group programs provide revenue to the Board.

Vancouver Learning Network

This program is a distributed learning program operating out of two locations within the Vancouver school district. The program provides K-12 coursework free of charge to students of any age who have not graduated.

Summary of Revenues, Expenditure and Staffing

	2010/2011 Preliminary Budget	Adjustments	2011/2012 Base Budget
Revenue	\$ 15,805,739	-	\$ 15,805,739
Expense	\$ 28,631,138	\$ 649,599	\$ 29,280,737
Staff (FTE)	268.86	(3.96)	264.90



**Vancouver Board of Education Operating Budget
Divisional Summary
Div CIE : Continuing and International Education**

	2010/2011		Adjustments		2011/2012	
	Preliminary Budget				Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
Revenue						
5310 Summer School Tuition		456,058				456,058
5319 Summer School Tuition Refunds		(250)				(250)
5410 Continuing Ed Tuition		2,544,329				2,544,329
5419 Continuing Ed Tuition Refunds		(275,000)				(275,000)
5420 Continuing Ed Books		241,000				241,000
5510 Offshore Tuition		13,411,324				13,411,324
5519 Offshore Tuition Refunds		(996,479)				(996,479)
5530 Offshore Application Fees		144,427				144,427
5632 Other Supplies Fees		135,000				135,000
5899 Revenue - Other		1,030				1,030
Other Revenue		15,661,439				15,661,439
5952 Interest Income		4,000				4,000
Investment Revenue		4,000				4,000
Total Revenue		15,665,439				15,665,439
Expenditures						
Payroll						
1112 Sal - Teachers - Enroll	152.68	10,610,425	(3.96)	103,217	148.72	10,713,642
1150 Sal - Teachers - Temp		42,204		389		42,593
1199 Sal - Teachers Other		89,653		826		90,479
1212 Sal - Principals	7.30	1,008,687		12,987	7.30	1,021,674
1220 Sal - VicePrincipals	0.50	49,051			0.50	49,051
1312 Sal - EducAsst A (SSA)	0.50	56,100			0.50	56,100
1320 Sal - EducAsst B (SSB)	1.70	77,673			1.70	77,673
1370 Sal - EducAsst A (Casual)		25,500				25,500
1372 Sal - EducAsst B (Casual)		33,864				33,864
1399 Sal - EducAsst Other		450,124				450,124
1412 Sal - Support/Clerical Staff	32.55	1,522,126			32.55	1,522,126
1435 Sal - Custodians	7.80	294,440			7.80	294,440
1440 Sal - TradesPersons		22,130				22,130
1442 Sal - Outside Workers		82				82
1470 Sal - Support - Casual		500,154				500,154
1520 Sal - Excluded	11.30	996,404		7,380	11.30	1,003,784
1525 Sal - Program Coordinators	2.00	149,785			2.00	149,785
1530 Sal - Instructors		357,841				357,841
1612 Sal - TOC		130,513				130,513
Salaries	216.33	16,416,756	(3.96)	124,799	212.37	16,541,555
1751 Automobile Allowance		6,854				6,854
1792 Employee Benefits Chargeback		3,465,971		258,673		3,724,644
Benefits		3,472,825		258,673		3,731,498
Total Payroll	216.33	19,889,581	(3.96)	383,472	212.37	20,273,053
Services and Supplies						
2004 Contr - Consulting & Prof Svcs		373,610		6,212		379,822
2008 Contr - Translations		3,616		72		3,688
2009 Honoraria		5,100		102		5,202
2010 Contr - Facilities/Operations		53,129		1,063		54,192
2012 Contr -Bldg/Security		515		10		525
2014 Contr - Equipment Maint/Repair		309		6		315
2020 Computer HW - Maintenance		206		4		210
2049 Contracted Services - Other		208,369		4,168		212,537
2052 Bank Service Charges		112,823		1,174		113,997
2054 Postage		4,656		92		4,748
2056 Courier		4,080		82		4,162

**Vancouver Board of Education Operating Budget
Divisional Summary
Div CIE : Continuing and International Education**

	2010/2011				2011/2012	
	Preliminary Budget		Adjustments		Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
2058 Printing - In-House		30,451		369		30,820
2060 Advertising		521,423		5,849		527,272
2062 Recruiting		41,208		824		42,032
2064 Bursaries/Award/Scholarships		4,605		92		4,697
2102 Tel - Rentals		24,040		(627)		23,413
2106 Tel - Installation		206		4		210
2108 Tel - Cells/Radio		12,450		1,269		13,719
2152 Contr - Transport		9,489		189		9,678
2202 Travel/Conf - In-District		200				200
2204 Travel/Conf - Out-of-District		5,571		111		5,682
2206 Travel/Conf - International		76,449		1,529		77,978
2208 Mileage Allowance		9,364		181		9,545
2210 Travel Expenses - Other		29,563		238		29,801
2222 Course/Workshop Fees		26,490		521		27,011
2224 Training - Books/Other		5,357		107		5,464
2252 Rentals - Buildings		612,557		(8,765)		603,792
2299 Rental/Lease - Other		3,091		62		3,153
2302 Membership & Assoc. Fees		2,592		21		2,613
2306 Licensing Fees		500				500
2349 Fees - Other		309		6		315
Services		2,182,328		14,965		2,197,293
3002 Supplies - Office/Printing		38,676		697		39,373
3006 Supplies - Computers		3,281		55		3,336
3010 Supplies - Custodial/Cleaning		1,194		24		1,218
3012 Supplies - Maintenance		11,386		228		11,614
3014 Supplies - Bldg Matl/Secrty		1,030		21		1,051
3016 Supplies - Safety		412		8		420
3020 Supplies - Meetings		18,342		360		18,702
3024 Supplies - Cafeteria/Nutrition		515		10		525
3049 Supplies - Other		97,825		1,951		99,776
3052 Supplies - Instr/Pgm Support		366,169		27,045		393,214
3054 Supplies - Textbooks		220,269		3,102		223,371
3056 Supplies - Textbooks Sold		721		14		735
3094 Budget Transfers		179,248		3,586		182,834
3102 Furniture & Equipment		91,272		1,804		93,076
3112 Electronics & Audiovisual		1,545		31		1,576
3130 Computer Hardware Purch/Acq		43,771		876		44,647
3132 Computer Software Purch/Acq		9,039		155		9,194
Supplies		1,084,695		39,967		1,124,662
3212 Recycling/Disposal/Environment		515		10		525
Utilities		515		10		525
Total Srvs & Sppls		3,267,538		54,942		3,322,480
Total Srvcs & Supplies Exp.		3,267,538		54,942		3,322,480
Total Expenditures	216.33	23,157,119		(3.96)	212.37	23,595,533
Net Surplus (Deficit)		(216.33) (7,491,680)		3.96 (438,414)		(212.37) (7,930,094)
Grand Total Surplus (Deficit)		(7,491,680)		(438,414)		(7,930,094)

Vancouver Board of Education Operating Budget
Divisional Summary
Div DL : Distributed Learning

	2010/2011		Adjustments		2011/2012	
	Preliminary Budget				Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
Revenue						
5310 Summer School Tuition		34,300				34,300
5410 Continuing Ed Tuition		36,000				36,000
5419 Continuing Ed Tuition Refunds		(5,000)				(5,000)
5420 Continuing Ed Books		75,000				75,000
Other Revenue		140,300				140,300
Total Revenue		140,300				140,300
Expenditures						
Payroll						
1112 Sal - Teachers - Enroll	29.56	1,955,901		23,546	29.56	1,979,447
1120 Sal - Teachers - NonEnroll	5.00	397,276		4,782	5.00	402,058
1130 Sal - Teachers - District	1.57	113,732		1,369	1.57	115,101
1199 Sal - Teachers Other		165,478		1,992		167,470
1212 Sal - Principals	1.00	116,733			1.00	116,733
1220 Sal - VicePrincipals	1.20	116,543		4,082	1.20	120,625
1412 Sal - Support/Clerical Staff	14.20	631,260			14.20	631,260
1612 Sal - TOC		50,980				50,980
Salaries	52.53	3,547,903		35,771	52.53	3,583,674
1792 Employee Benefits Chargeback		708,568		175,414		883,982
Benefits		708,568		175,414		883,982
Total Payroll	52.53	4,256,471		211,185	52.53	4,467,656
Services and Supplies						
2004 Contr - Consulting & Prof Svcs		20,879				20,879
2022 Computer SW - Maintenance		177,048				177,048
2049 Contracted Services - Other		16,542				16,542
2052 Bank Service Charges		7,195				7,195
2054 Postage		51,384				51,384
2056 Courier		28,226				28,226
2058 Printing - In-House		599				599
2060 Advertising		85,996				85,996
2102 Tel - Rentals		21,028				21,028
2106 Tel - Installation		1,200				1,200
2108 Tel - Cells/Radio		6,896				6,896
2202 Travel/Conf - In-District		599				599
2204 Travel/Conf - Out-of-District		6,590				6,590
2208 Mileage Allowance		599				599
2210 Travel Expenses - Other		1,798				1,798
2222 Course/Workshop Fees		7,956				7,956
2224 Training - Books/Other		1,200				1,200
Services		435,735				435,735
3002 Supplies - Office/Printing		41,299				41,299
3006 Supplies - Computers		2,433				2,433
3012 Supplies - Maintenance		2,324				2,324
3020 Supplies - Meetings		2,398				2,398
3049 Supplies - Other		8,201				8,201
3052 Supplies - Instr/Pgm Support		378,699				378,699
3054 Supplies - Textbooks		172,680				172,680
3102 Furniture & Equipment		11,656				11,656
3130 Computer Hardware Purch/Acq		122,781				122,781
3132 Computer Software Purch/Acq		39,342				39,342
Supplies		781,813				781,813

**Vancouver Board of Education Operating Budget
Divisional Summary
Div DL : Distributed Learning**

	2010/2011				2011/2012	
	Preliminary Budget		Adjustments		Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
Total Srvs & Sppls		1,217,548				1,217,548
Total Srvcs & Supplies Exp.		1,217,548				1,217,548
Total Expenditures	52.53	5,474,019		211,185	52.53	5,685,204
Net Surplus (Deficit)	(52.53)	(5,333,719)		(211,185)	(52.53)	(5,544,904)
Grand Total Surplus (Deficit)		(5,333,719)		(211,185)		(5,544,904)

2.7 Finance and Administration

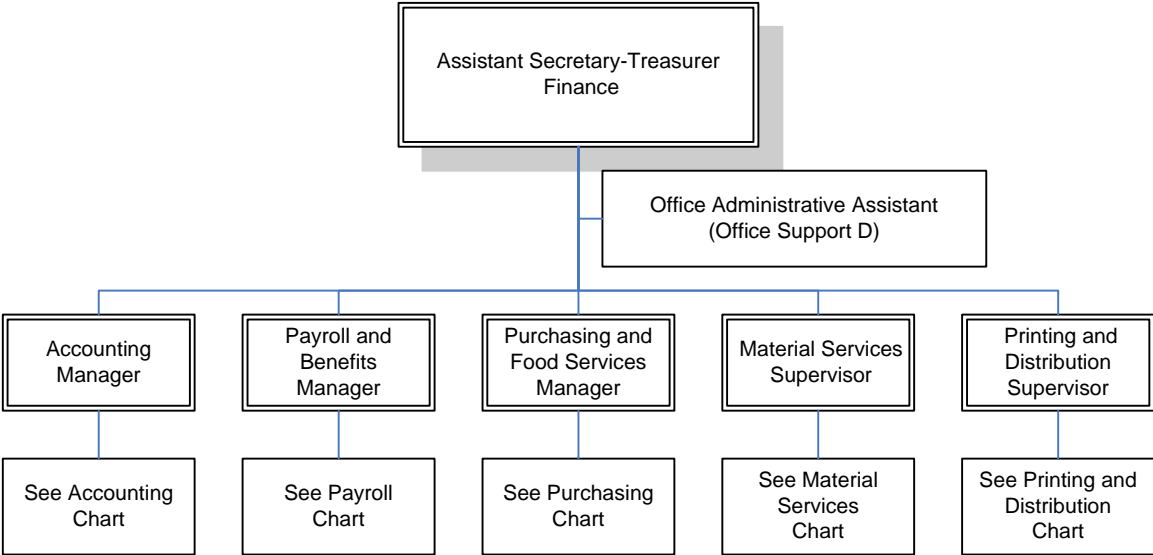
The Finance and Administration division is comprised of the following departments: Accounting, Payroll and Benefits Administration, Purchasing, Material Services, Printing and Mail. Under the direction of the Assistant Treasurer – Finance, this division provides the following services:

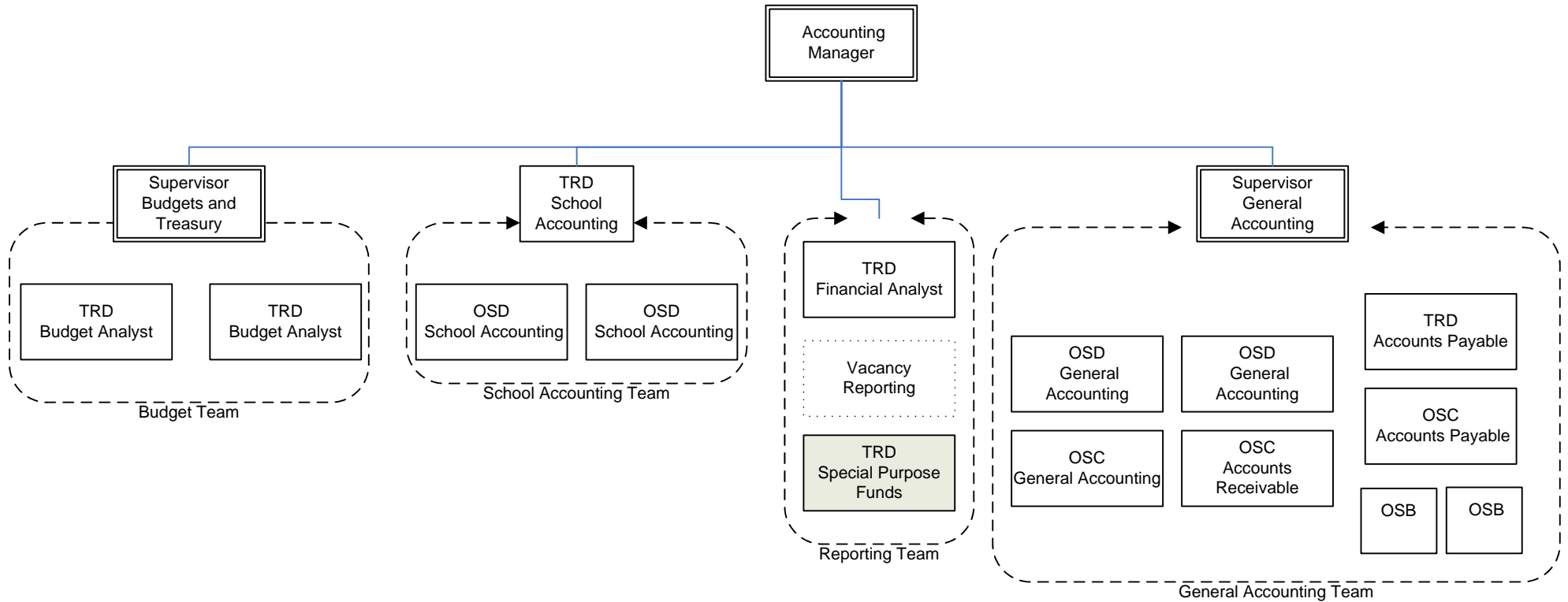
- Defines and maintains the internal control system over financial management and financial reporting to ensure that public resources are safeguarded, used prudently and in an effective, efficient and economical manner.
- Defines, implements and maintains the Human Resources Information System (Stargarden), financial management system (PeopleSoft, One Write Plus, FAST) and the Board's chart of accounts.
- Prepares the Consolidated Financial Statements for the Board (monthly; quarterly; annually) and co-ordinates the annual independent audit.
- Conducts financial audits of school records and provides recommendations for procedural improvements.
- Develops, implements and maintains appropriate accounting, budget and treasury policies and procedures for the Board
- Provides cash management services, including: deposits, petty cash and travel advances, investment of available cash (up to \$90mil)
- Prepares operating budgets and projections (including gathering key financial indicators and assumptions, evaluation and analysis, validation and reconciliation, posting budget entries)
- Prepares all financial and payroll reporting for the Board as required under the School Act, CRA rules and regulations, and on an ad-hoc basis.
- Oversees the preparation of the Board's payroll for over 8,000 employees. Using Collective Agreement provisions, CRA rules and regulations, and all other applicable legislation, the Payroll department processes timely and accurate payments to all employees.
- Provides purchasing services for the VBE in accordance with policy DJ and Regulation DJ-R-1 and 2, and as required by a public organization whereby Procurement is to be done in a transparent and fair manner as required by legislation through Provincial and Federal trade agreements and contract law
- Provides printing and photocopying services and equipment, graphics and design services, issuance and management of district I.D, district forms inventory;
- Manages the internal mail delivery service to all VBE sites, processing of outgoing mail via Canada Post and courier service.
- Provides labour as required to district for internal moves, renovations etc.
- Manages and maintains the Board's inventory of furniture, supplies, tools and equipment.

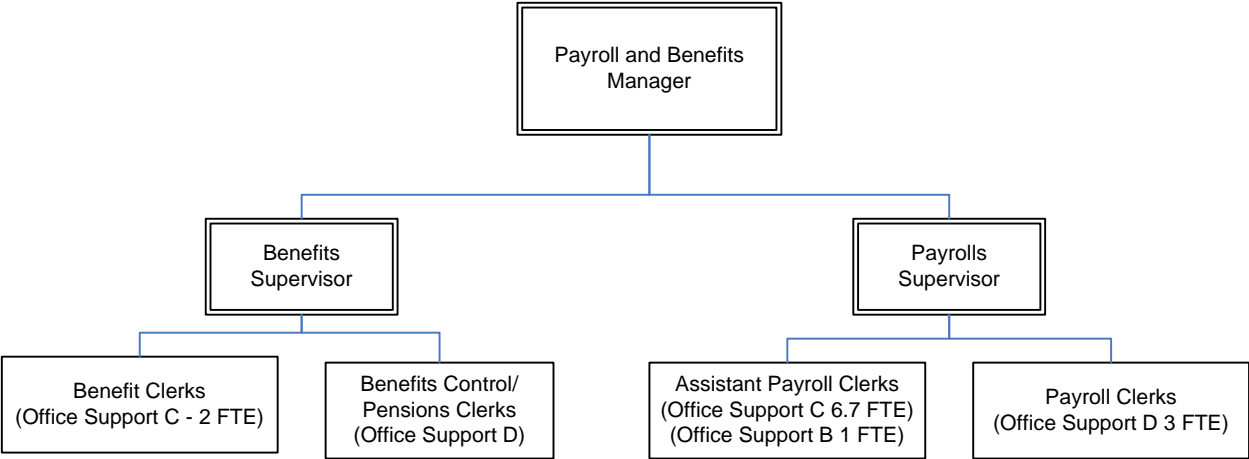
Summary of Revenues, Expenditure and Staffing

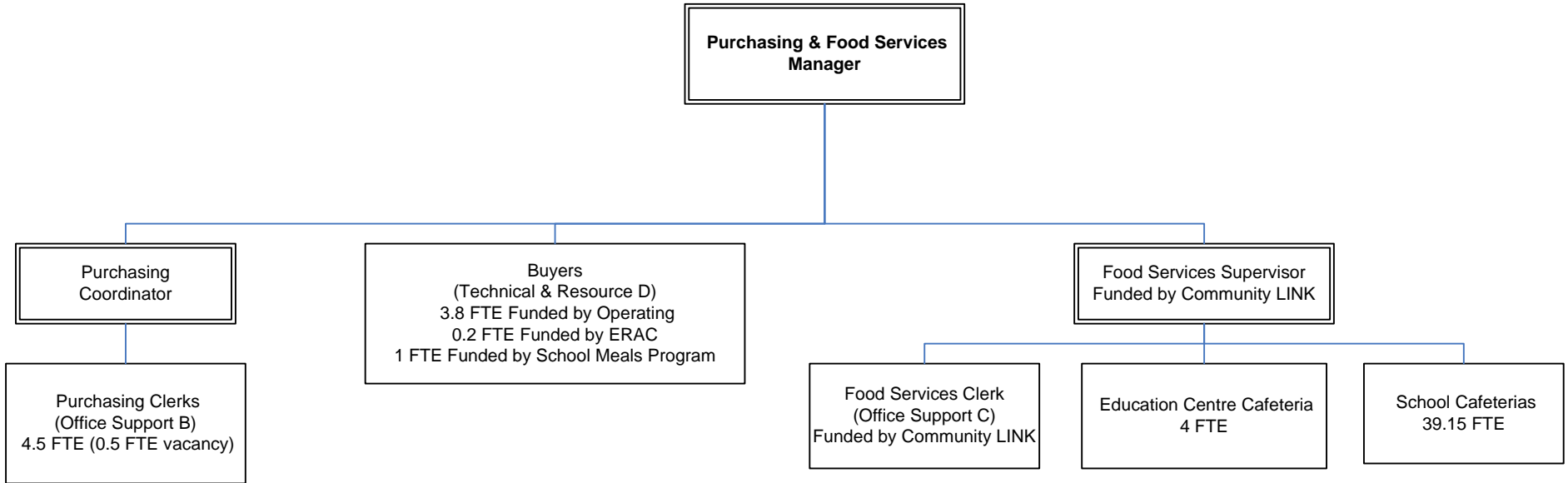
	2010/2011 Preliminary Budget	Adjustments	2011/2012 Base Budget
Revenue	\$ 459,273,353	\$ 2,933,189	\$462,206,542
Expense	\$ 27,897,408	(\$ 9,953,090)	\$ 17,944,318
Other*	\$ 3,593,160	(\$ 4,235,403)	(\$ 642,243)
Staff (FTE)	129.15	-	129.15

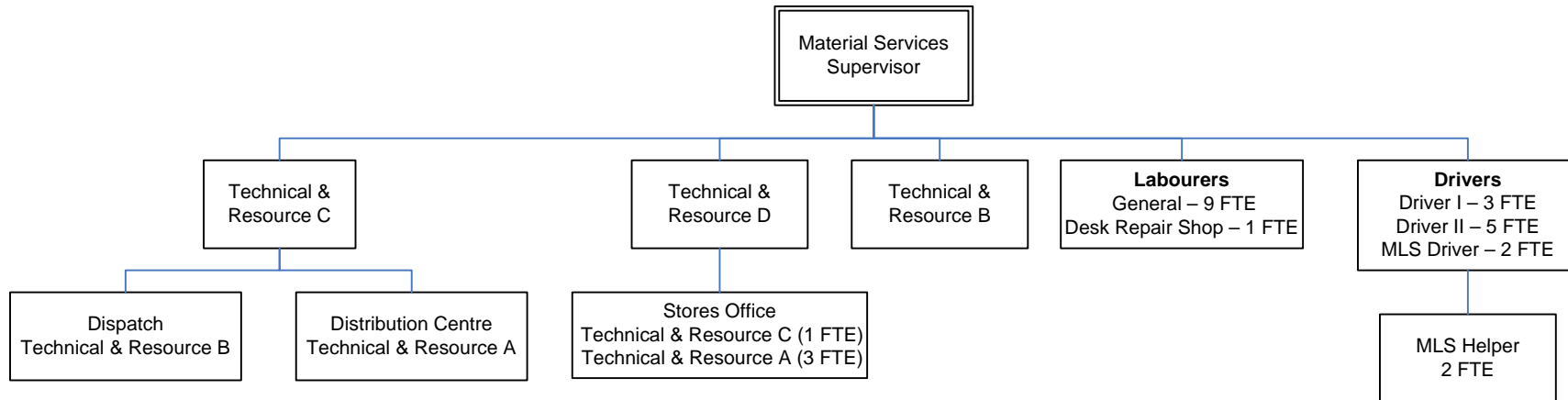
** Other includes budgeted reduction of unfunded employee future benefits liability, appropriated surplus used to fund next year's budget and interfund transfers such as capital assets purchased using operating funds.

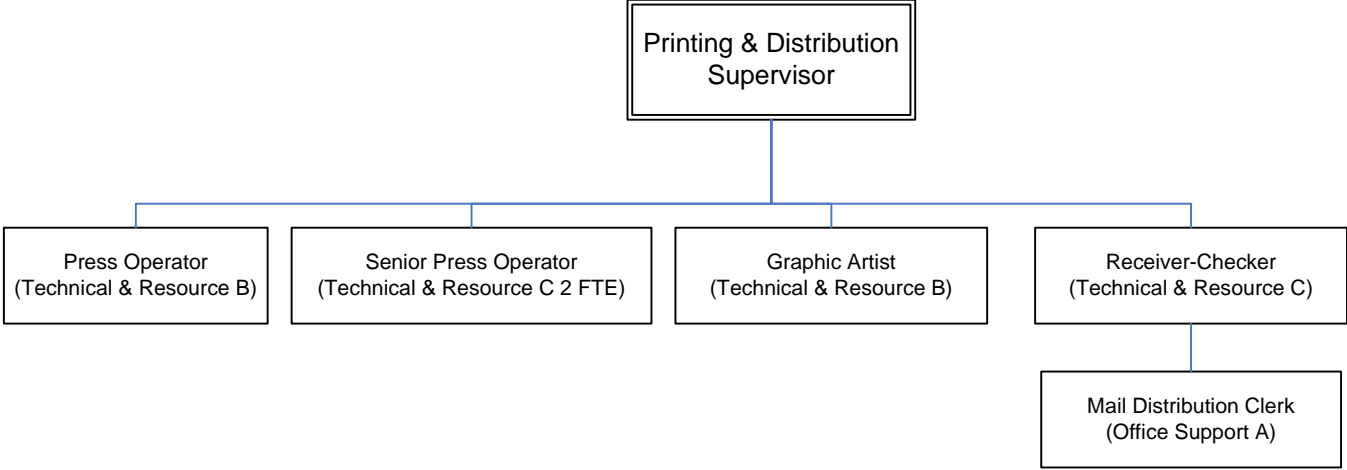












**Vancouver Board of Education Operating Budget
Divisional Summary
Div DFA : Finance and Administration**

	2010/2011		Adjustments		2011/2012	
	Preliminary Budget				Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
Revenue						
5010 OPERATING GRANT MOED		446,152,174		3,805,815		449,957,989
5030 Other MOED Grants		9,471,461		(972,654)		8,498,807
Grants Revenue		455,623,635		2,833,161		458,456,796
5840 Revenue - Cafeteria		2,510,494				2,510,494
5850 Revenue - Print Dept External		50,000				50,000
5899 Revenue - Other		589,224				589,224
Other Revenue		3,149,718				3,149,718
5952 Interest Income				44,977		44,977
5954 Investment Income		500,000		55,051		555,051
Investment Revenue		500,000		100,028		600,028
Total Revenue		459,273,353		2,933,189		462,206,542
Expenditures						
Payroll						
1212 Sal - Principals				13,072		13,072
1412 Sal - Support/Clerical Staff	53.00	2,652,423		17,349	53.00	2,669,772
1425 Sal - Other Aides	43.15	1,637,917			43.15	1,637,917
1440 Sal - TradesPersons		169,923				169,923
1442 Sal - Outside Workers	22.00	1,059,721			22.00	1,059,721
1470 Sal - Support - Casual		68,712				68,712
1499 Sal - Other Support		(378,891)		82,307		(296,584)
1520 Sal - Excluded	11.00	995,138			11.00	995,138
1599 Sal - Other Excluded		(60,623)		73,936		13,313
Salaries	129.15	6,144,320		186,664	129.15	6,330,984
1702 Canada Pension Plan		13,238,947		212,291		13,451,238
1703 Employment Insurance		6,294,951		539,479		6,834,430
1704 Workers Compensation Board		2,460,760		68,060		2,528,820
1721 Group Medical -MSP		3,557,425		277,978		3,835,403
1722 Extended Health		9,953,666		395,794		10,349,460
1723 Dental		5,647,145		501,599		6,148,744
1724 Group Life		526,174		243,910		770,084
1725 Sickness & Accident Insurance		67,700				67,700
1730 Teachers Pension Plan		37,923,615		654,614		38,578,229
1735 Municipal Pension Plan		7,704,312		432,663		8,136,975
1736 Deferred Savings		1,517,480		20,785		1,538,265
1740 Education Leave Plan		126,048				126,048
1751 Automobile Allowance		121,467				121,467
1752 Footwear Allowance - CUPE		14,259		63		14,322
1753 Footwear Allowance - Trades		12,900				12,900
1760 SUB Plan - Teachers		1,663,263				1,663,263
1765 SUB Plan - CUPE 15/PASA		117,509				117,509
1770 Union Advance Fund - IUOE 963		76,323				76,323
1771 Union Benefit Funds - Trades		402,426		1,804		404,230
1780 GAAP - Cost of Service		1,737,837		(176,995)		1,560,842
1791 Employee Benefits Recovery		(77,626,230)		(13,493,968)		(91,120,198)
1792 Employee Benefits Chargeback		1,369,691		255,265		1,624,956
1794 Benefits - Other		78,272		18		78,290
Benefits		16,985,940		(10,066,640)		6,919,300
1804 GAAP - Vacation Expenses		169,315		(169,315)		
Payroll -Other		169,315		(169,315)		
Total Payroll	129.15	23,299,575		(10,049,291)	129.15	13,250,284

Services and Supplies

**Vancouver Board of Education Operating Budget
Divisional Summary
Div DFA : Finance and Administration**

	2010/2011				2011/2012	
	Preliminary Budget		Adjustments		Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
2004 Contr - Consulting & Prof Svcs		25,027		501		25,528
2005 Contr - Legal Services		76,500		1,530		78,030
2006 Contr - Audit		84,000		1,680		85,680
2014 Contr - Equipment Maint/Repair		168,947		3,379		172,326
2022 Computer SW - Maintenance		64,442		1,289		65,731
2049 Contracted Services - Other		172,252		3,445		175,697
2052 Bank Service Charges		18,196		364		18,560
2054 Postage		238,074		4,761		242,835
2056 Courier		41,208		824		42,032
2102 Tel - Rentals		744,738		14,895		759,633
2106 Tel - Installation		14,134		283		14,417
2108 Tel - Cells/Radio		74,578		1,491		76,069
2110 Telephones - Other		2,040		41		2,081
2152 Contr - Transport		521		10		531
2204 Travel/Conf - Out-of-District		43,784		876		44,660
2208 Mileage Allowance		2,575		51		2,626
2302 Membership & Assoc. Fees		206		4		210
2502 Interest Expenses		22,206		444		22,650
Services		1,793,428		35,868		1,829,296
3002 Supplies - Office/Printing		314,543		6,292		320,835
3012 Supplies - Maintenance		61,223		1,224		62,447
3018 Supplies - Fuel		41,208		824		42,032
3020 Supplies - Meetings		7,911		158		8,069
3024 Supplies - Cafeteria/Nutrition		1,210,111		24,202		1,234,313
3049 Supplies - Other		62,425		3,826		66,251
3052 Supplies - Instr/Pgm Support		8,203		164		8,367
3102 Furniture & Equipment		475,485		9,510		484,995
3106 F&E - Pending Sale		76,265		1,525		77,790
3108 F&E - Pending Destruction		34,150		683		34,833
3110 F&E - Related Charges		35,506		710		36,216
3116 Small Tools		92,718		1,854		94,572
Supplies		2,419,748		50,972		2,470,720
3299 Utilities - Other		(83,356)				(83,356)
Utilities		(83,356)				(83,356)
Total Svcs & Sppls		4,129,820		86,840		4,216,660
4006 CAP - Furniture and Equipment		320,235		6,405		326,640
4012 CAP - Computer Hardware		147,778		2,956		150,734
Capital Assets Purchased		468,013		9,361		477,374
Total Svcs & Supplies Exp.		4,597,833		96,201		4,694,034
Total Expenditures	129.15	27,897,408		(9,953,090)	129.15	17,944,318
Net Surplus (Deficit)		(129.15) 431,375,945		12,886,279		(129.15) 444,262,224
5992 Appropriated Surplus-Operating		4,335,403		(4,335,403)		
5996 Reduction of Unfunded GAAP EEFB		(265,528)				(265,528)
Prior Year Surplus		4,069,875		(4,335,403)		(265,528)
5981 Interfund Transfer - Operating		(476,715)		100,000		(376,715)
InterFund Movement		(476,715)		100,000		(376,715)
Grand Total Surplus (Deficit)		434,969,105		8,650,876		443,619,981

2.8 Facilities

The Facilities division is comprised of the following departments: Maintenance & Construction, Operations, Planning and Facilities.

The Maintenance & Construction department has the responsibility of maintaining 287 buildings (\$2.0 billion current replacement value) and 335 hectares of grounds which are distributed over 110 sites. The main objective is to provide a safe and secure environment for students and maximize the life cycle of an aging building infrastructure. The key services of the department are:

- Ongoing maintenance and repair of an aging inventory of buildings and grounds
- Design and construction of building minor-alterations/educational functional improvements, replacements, and provisions
- Compliance with all regulatory requirements

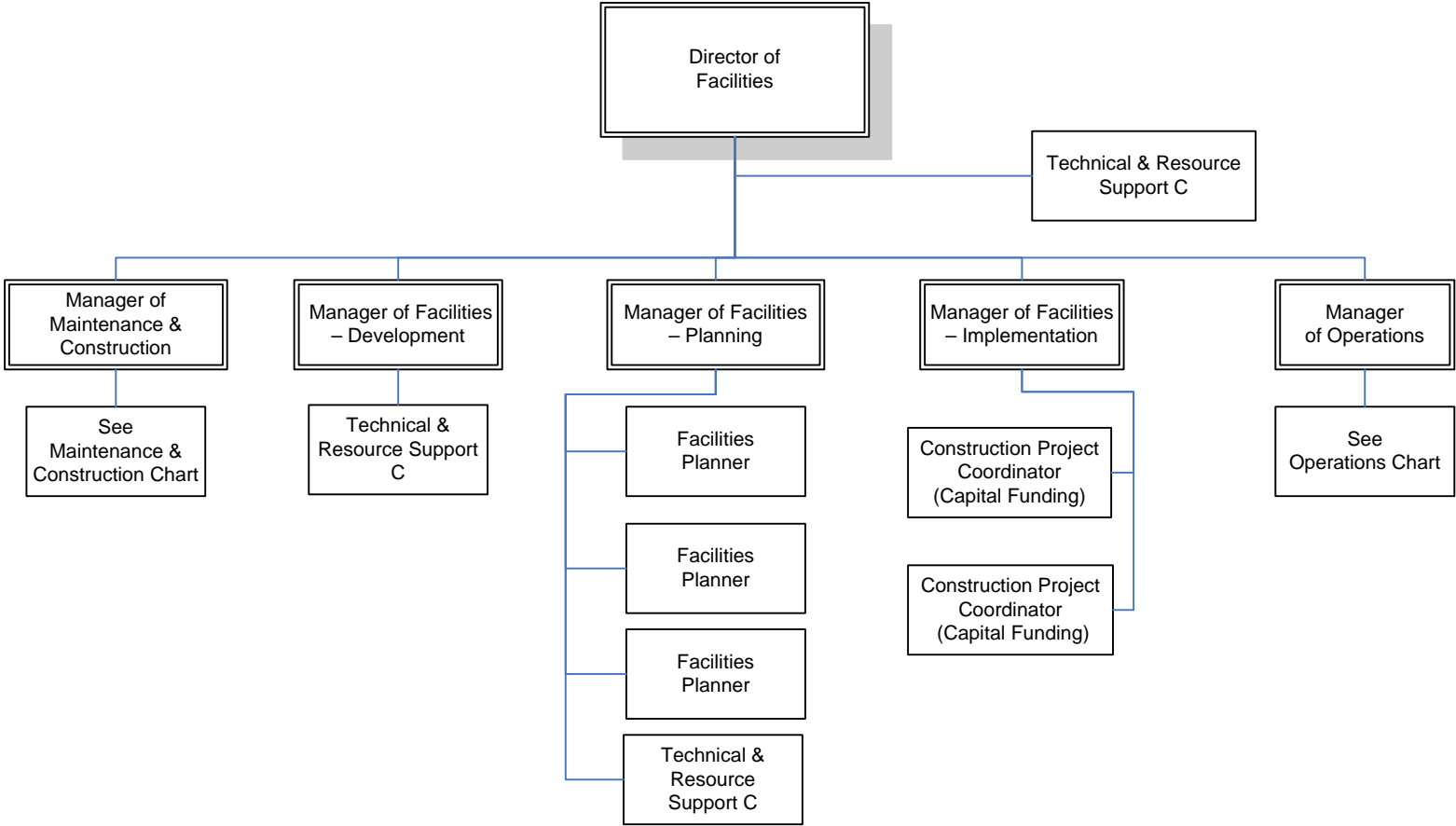
The Operations department is comprised of the following areas: Building Services, Climate Action and Rentals and Leases. Key services of the department are:

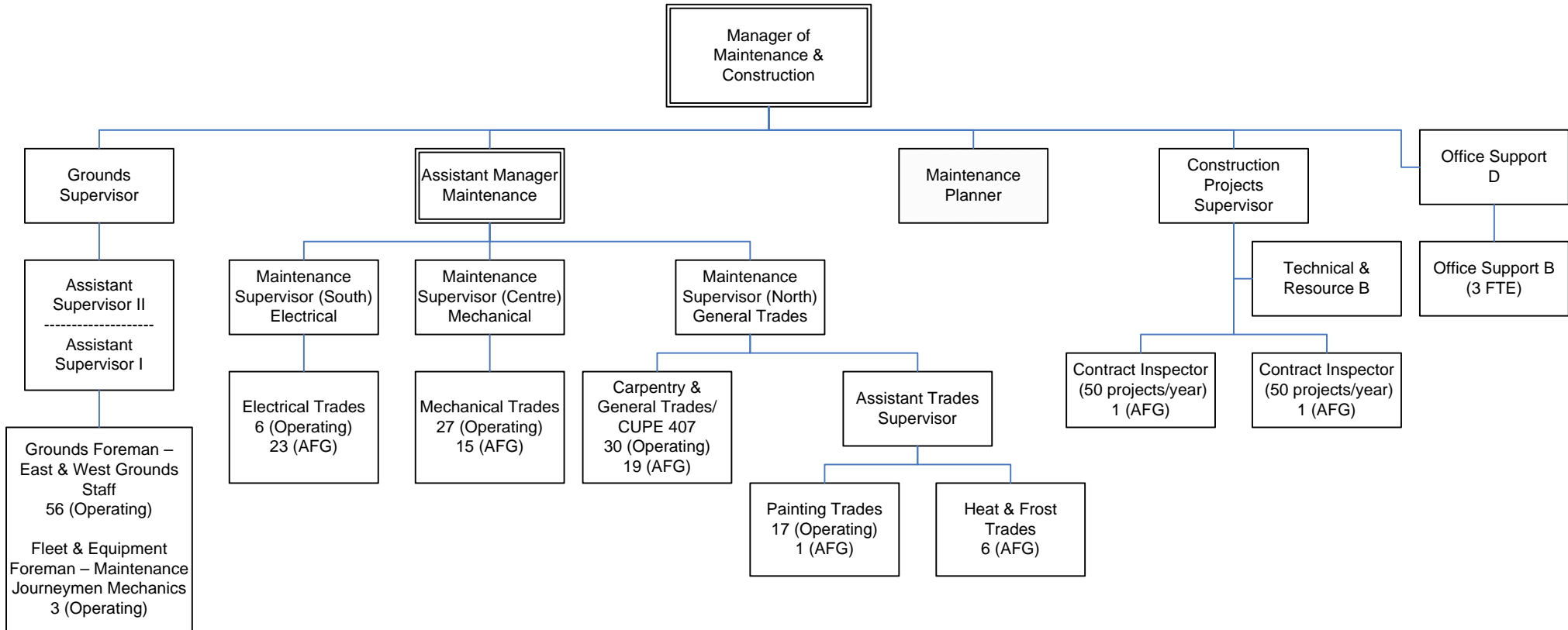
- Day to day cleaning and maintenance of all VBE buildings and interior spaces,
- Providing all aspects of building heating, security and safety, including carrying out minor repairs, regular safety inspections;
- Developing, implementing and coordinating an Energy Management Program for the school district;
- Negotiates and manages all rental and lease agreements on behalf of VBE.

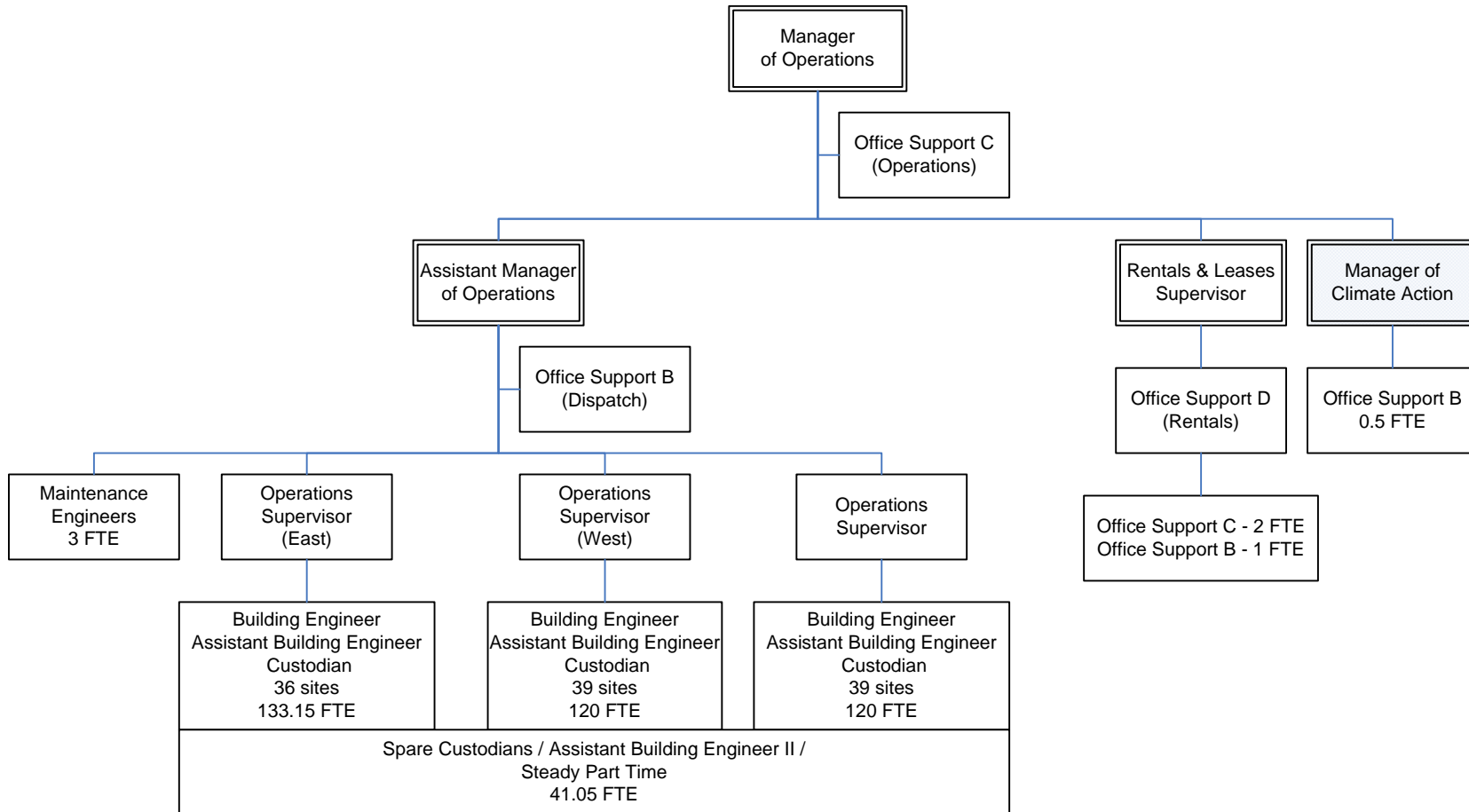
The Planning & Facilities department is comprised of three areas: Planning, Development, Implementation. Planning & Facilities is primarily responsible for the delivery of major capital projects (seismic mitigation and new space). Other responsibilities include the assessment school space needs, facility planning to support the implementation of education program initiatives, planning and coordination of major renovation projects, planning and coordination of property development and facility repurposing, school traffic planning and liaison with Civic planning authorities in relation to new residential development and implications for school facilities.

Summary of Revenues, Expenditure and Staffing

	2010/2011 Preliminary Budget	Adjustments	2011/2012 Base Budget
Revenue	\$ 3,210,484	\$ 330,813	\$ 3,541,297
Expense	\$ 49,588,514	\$ 1,752,510	\$ 51,341,024
Staff (FTE)	581.70	13.00	594.70







**Vancouver Board of Education Operating Budget
Divisional Summary
Div FACILITIES : Facilities**

	2010/2011		Adjustments		2011/2012	
	Preliminary Budget				Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
Revenue						
5899 Revenue - Other		421,842		(21,842)		400,000
Other Revenue		421,842		(21,842)		400,000
5910 Revenue - Rentals		1,587,000		330,813		1,917,813
5912 Revenue - Rentals School Port		(230,000)				(230,000)
5920 Revenue - Leases		1,431,642		21,842		1,453,484
Rentals and Leases		2,788,642		352,655		3,141,297
Total Revenue		3,210,484		330,813		3,541,297
Expenditures						
Payroll						
1412 Sal - Support/Clerical Staff	14.50	690,344		(95)	14.50	690,249
1432 Sal - Bldg Engineer/Head Cust	227.10	10,860,962			227.10	10,860,962
1435 Sal - Custodians	162.55	6,606,156		4,601	162.55	6,610,757
1439 Sal - Custodian OT		101,780				101,780
1440 Sal - TradesPersons	47.00	3,015,975	13.00	856,413	60.00	3,872,388
1442 Sal - Outside Workers	79.00	4,331,594			79.00	4,331,594
1470 Sal - Support - Casual	27.55	2,037,174			27.55	2,037,174
1520 Sal - Excluded	24.00	2,126,967		16,256	24.00	2,143,223
Salaries	581.70	29,770,952	13.00	877,175	594.70	30,648,127
1751 Automobile Allowance		1,118,107		(4,819)		1,113,288
1792 Employee Benefits Chargeback		6,725,411		13,433		6,738,844
Benefits		7,843,518		8,614		7,852,132
Total Payroll	581.70	37,614,470	13.00	885,789	594.70	38,500,259
Services and Supplies						
2004 Contr - Consulting & Prof Svcs		152,312		(51,976)		100,336
2005 Contr - Legal Services		10,302		4,437		14,739
2010 Contr - Facilities/Operations		238,201		30,877		269,078
2012 Contr -Bldg/Security		122,400		2,448		124,848
2014 Contr - Equipment Maint/Repair		123,099		2,462		125,561
2022 Computer SW - Maintenance		43,949		(4)		43,945
2049 Contracted Services - Other		158,752		(109,600)		49,152
2056 Courier		303		6		309
2058 Printing - In-House		1,891		(574)		1,317
2060 Advertising		9,741		(4,666)		5,075
2152 Contr - Transport		12,937		259		13,196
2204 Travel/Conf - Out-of-District		1,212		2,672		3,884
2206 Travel/Conf - International		10,096		(3,976)		6,120
2208 Mileage Allowance		5,547		7,315		12,862
2222 Course/Workshop Fees		24,324		18,286		42,610
2224 Training - Books/Other				1,701		1,701
2299 Rental/Lease - Other		15,144		303		15,447
2302 Membership & Assoc. Fees		2,060		1,981		4,041
2306 Licensing Fees				77,934		77,934
2404 Ins - Fleet Premiums		17,164		343		17,507
Services		949,434		(19,772)		929,662
3002 Supplies - Office/Printing		22,465		(7,165)		15,300
3006 Supplies - Computers				5,610		5,610
3010 Supplies - Custodial/Cleaning		1,089,364		21,787		1,111,151
3012 Supplies - Maintenance		1,256,140		257,887		1,514,027
3016 Supplies - Safety		30,572		611		31,183
3018 Supplies - Fuel		151,439		3,029		154,468

**Vancouver Board of Education Operating Budget
Divisional Summary
Div FACILITIES : Facilities**

	2010/2011				2011/2012	
	Preliminary Budget		Adjustments		Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
3020 Supplies - Meetings		3,842		3,226		7,068
3049 Supplies - Other		9,831		(1,624)		8,207
3058 Supplies - Books/Publications		478		10		488
3102 Furniture & Equipment		49,579		992		50,571
3112 Electronics & Audiovisual				4,080		4,080
3130 Computer Hardware Purch/Acq		2,926		644		3,570
Supplies		2,616,636		289,087		2,905,723
3202 Electricity		2,617,880		297,636		2,915,516
3204 Heat		3,477,548		146,181		3,623,729
3206 Sewer		354,852		19,548		374,400
3208 Water		763,441		28,559		792,000
3210 Garbage		390,008		942		390,950
3212 Recycling/Disposal/Environment		80,768		1,615		82,383
3299 Utilities - Other		577,206				577,206
Utilities		8,261,703		494,481		8,756,184
Total Svcs & Sppls		11,827,773		763,796		12,591,569
4006 CAP - Furniture and Equipment		146,271		2,925		149,196
4015 CAP - Bank Loan Principal Pay				100,000		100,000
Capital Assets Purchased		146,271		102,925		249,196
Total Svcs & Supplies Exp.		11,974,044		866,721		12,840,765
Total Expenditures	581.70	49,588,514	13.00	1,752,510	594.70	51,341,024
Net Surplus (Deficit)	(581.70)	(46,378,030)	(13.00)	(1,421,697)	(594.70)	(47,799,727)
Grand Total Surplus (Deficit)		(46,378,030)		(1,421,697)		(47,799,727)

2.9 Schools

The Vancouver Board of Education is comprised of:

- 74 Elementary schools,
- 17 elementary annexes,
- 18 Secondary schools,
- 7 Adult education centres,
- One Distributed Learning School - Vancouver Learning Network. The program has two locations: the elementary program is housed at Garibaldi Annex and the secondary program is housed at John Oliver Secondary.

District programs include early and late French Immersion (18), Mandarin Bilingual, Fine Arts, Gifted and Montessori

The schools are organized in families of schools as noted on the organizational chart.

The budget included here represents only the annual budget allocated to schools by the Board using the formulas detailed in the School Budget Reference Manual.

Summary of Revenues, Expenditure and Staffing

	2010/2011 Preliminary Budget	Adjustments	2011/2012 Base Budget
Revenue	-	-	-
Expense	\$ 6,522,710	\$ 120,083	\$ 6,642,793
Staff (FTE)			



Associate Superintendent

Begbie
Maquinna
Maquinna Annex
Mount Pleasant
Queen Alexandra
Secord
Thunderbird

Vancouver Technical

Franklin
Garibaldi
Hastings
Tillicum
Lord
Macdonald

Templeton

Kitchener
Queen Elizabeth
Queen Elizabeth Annex
Queen Mary
Jules Quesnel

Lord Byng

Jamieson
Laurier
Laurier Annex
L'Ecole Bilingue
David Lloyd George
Sexsmith

Churchill

Kerrisdale
Kerrisdale Annex
Quilchena
Southlands

Point Grey

Douglas
Douglas Annex
Fleming
Kingsford Smith
Openheimer
Tecumseh
Tecumseh Annex

David Thompson

Associate Superintendent CIE

Roberts
Roberts Annex
Elsie Roy

King George

Beaconsfield
Cunningham
Norquay
Selkirk
Selkirk Annex
Tyee

Gladstone

McKechnie
Maple Grove

Magee

Associate Superintendent DLS

Carr
Cavell
Fraser
Osler
Van Horne
Wolfe

Hamber

Carnarvon
Shaughnessy
Trafalgar

Prince of Wales

University Hill

University Hill

Associate Superintendent

Britannia
Grandview
Nelson
Queen Victoria Annex
Seymour
Strathcona

Britannia

Bruce
Carleton
Collingwood
Grenfell
Renfrew
Nootka

Windermere

Brock
Dickens
Dickens Annex
Livingstone
McBride
McBride Annex
Nightingale

Tupper

Henderson
Henderson Annex
Mackenzie
Moberly
Trudeau

John Oliver

Champlain Heights
Champlain Heights Annex
Cook
MacCorkindale
Waverley
Weir

Killarney

Bayview
False Creek
Gordon
Hudson
Tennyson

Kitsilano

**Vancouver Board of Education Operating Budget
Divisional Summary
Div SCHOOLS : Schools**

	2010/2011		2011/2012			
	Preliminary Budget		Adjustments		Base Budget	
	FTE	Amount	FTE	Amount	FTE	Amount
Expenditures						
Payroll						
1499 Sal - Other Support		65,426				65,426
1612 Sal - TOC		414,497				414,497
Salaries		479,923				479,923
1792 Employee Benefits Chargeback		98,602		1,199		99,801
Benefits		98,602		1,199		99,801
Total Payroll		578,525		1,199		579,724
Services and Supplies						
2014 Contr - Equipment Maint/Repair		81,413		1,628		83,041
2222 Course/Workshop Fees		154,494		3,090		157,584
Services		235,907		4,718		240,625
3002 Supplies - Office/Printing		697,289		13,946		711,235
3049 Supplies - Other		12,797		256		13,053
3052 Supplies - Instr/Pgm Support		3,927,337		78,547		4,005,884
3058 Supplies - Books/Publications		522,200		10,444		532,644
3102 Furniture & Equipment		548,655		10,973		559,628
Supplies		5,708,278		114,166		5,822,444
Total Srvs & Sppls		5,944,185		118,884		6,063,069
Total Srvcs & Supplies Exp.		5,944,185		118,884		6,063,069
Total Expenditures		6,522,710		120,083		6,642,793
Net Surplus (Deficit)		(6,522,710)		(120,083)		(6,642,793)
Grand Total Surplus (Deficit)		(6,522,710)		(120,083)		(6,642,793)