



2011/2012

ANNUAL OPERATING BUDGET

Committed to each student's success in learning within a responsive and safe environment



OFFICE OF THE
SECRETARY-TREASURER

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
PHONE (250) 475-4106 FAX (250) 475-4110

TO: The Board of Education
FROM: George J. Ambeault, Secretary-Treasurer
DATE: May, 2011
RE: 2011/2012 Annual Operating Budget

On behalf of your Administration, I am pleased to present the 2011/2012 Annual Operating Budget for the Greater Victoria School District No. 61. This budget was approved by the Board of Education on April 12, 2011. The 2011/2012 Annual Operating Budget totals \$172,267,279 and does not include Capital Spending.

Comparisons to the prior year have been restated, where necessary, to match the changes made to the 2011/2012 revenue and expenditure classifications.

In preparing the 2011/2012 budget we have reflected a projected increase in enrolment of 205 full time (FTE) equivalent students as compared to 2010/2011. This increase is due to the implementation of full day kindergarten in all of the district schools. Without this change, the district would have continued to experience a decline in enrolment.

The Board held public meetings to consider budget options, and to receive input and suggestions from staff, parents and educational partners. At the beginning of the 2011/2012 budget process, the Board faced an operating budget shortfall of \$8,566,527. Given the desire to maintain stability in the school system, and to allow adequate time to have conversations with our education partner groups as to how to address the structural deficit, the current year's budget was carefully reviewed to identify any potential surplus carry forward funding. The outcome of this review was a projected one-time 2010/2011 carry forward amount of \$8,639,000, which has been approved to be appropriated and applied against the 2011/2012 budget shortfall. This resulted in a balance of \$72,473 which has been set aside to address class size and composition issues in the coming year.

Since the Board will be facing a structural deficit in excess of \$8,500,000 for the 2012/2013 school year, very difficult decisions will need to be made in order to manage the operating expenditures within the funding levels provided. We look forward to working with the Board in identifying areas where efficiencies can be achieved to ensure that the district continues to provide quality public education for our students.

School District No. 61 (Greater Victoria)

2011/2012 Annual Operating Budget

Trustees

Tom Ferris, Chairperson
David Pitre, Vice-Chairperson

Catherine Alpha

Michael McEvoy

Jim Holland

Peg Orcherton

Bev Horsman

John Young

Elaine Leonard

Officials

John Gaipman
Superintendent

George J. Ambeault
Secretary-Treasurer

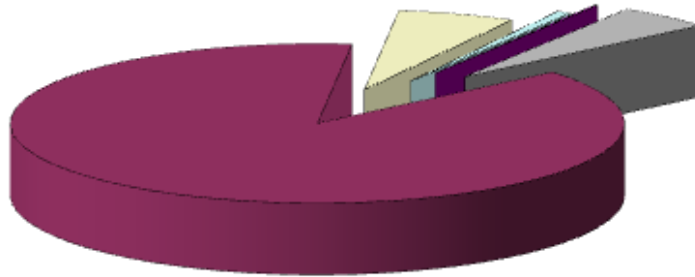
2011/2012 Annual Operating Budget Contents

	<u>Pages</u>
Revenues	1
Revenue Summary	2-3
Ministry of Education Grant Summary	4
Expenditures	5
Summary of Expenditure Classifications	6-7
Function Summary	8-9
Instructional Services	10-11
District Administration	12
Operations and Maintenance	13
Transportation and Housing	14
Other Data	15
Comparison of Percentages by Major Expenditure Categories	16
How do we spend each Educational Dollar in 2010/2011?	17
Enrolment Full Time Equivalent School-Aged Students	18-19
Definitions	20-24

Revenues

2011/2012 Annual Budget Revenue

\$172.3 Million



- Provincial Grants (Ministry of Education) 87.9%
- Other Fees and Revenue 6.2%
- Rentals and Leases 0.7%
- Investment Revenue 0.1%
- Appropriation from 2010/11 Operating Surplus 5.0%

Greater Victoria School District # 61
2011 / 2012 ANNUAL BUDGET
Revenue Summary (\$000)

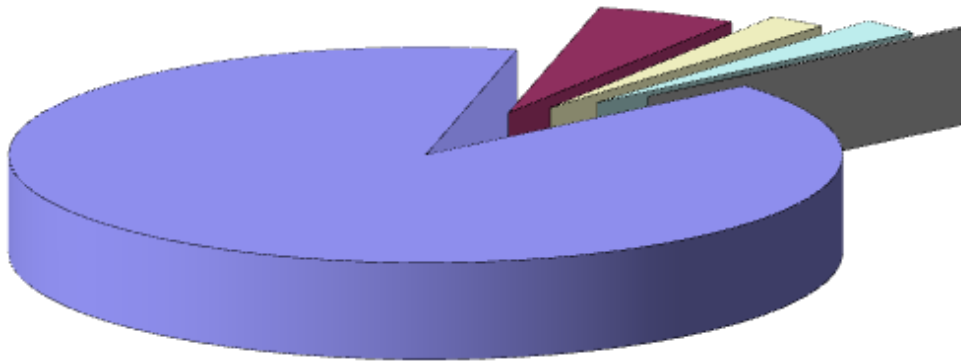
	2011/2012 Annual Budget	2010/2011 Annual Budget	\$ Change	% Change
Provincial Grants (Ministry of Education)	151,433.3	149,007.7	2,425.6	1.6%
Other Fees and Revenue				
Other Ministry of Education Grants	2,306.0	2,449.8	(143.8)	-5.9%
Other School Districts	0.0	56.7	(56.7)	-100.0%
Summer School Fees	75.8	79.0	(3.2)	-4.1%
Offshore/Out-Of-Province Fees	7,033.9	7,323.1	(289.2)	-3.9%
Local Education Agreements	984.1	840.3	143.8	17.1%
Miscellaneous Fees and Revenues	256.0	285.8	(29.8)	-10.4%
Subtotal Other Fees and Revenue	10,655.8	11,034.7	(378.9)	-3.4%
Rentals and Leases	1,289.2	1,289.2	0.0	0.0%
Investment Revenue	250.0	400.0	(150.0)	-37.5%
SUBTOTAL OPERATING REVENUE	163,628.3	161,731.6	1,896.7	1.2%
Budgeted Prior Year Operating Surplus Appropriation	8,639.0	8,000.0	639.0	8.0%
TOTAL OPERATING REVENUE	172,267.3	169,731.6	2,535.7	1.5%

Greater Victoria School District # 61
2011 / 2012 ANNUAL BUDGET
Ministry of Education Grant Summary (\$000)

	2011/2012 Annual Budget	2010/2011 Annual Budget	\$ Change	% Change
Student Base Allocation	\$	\$		
Student funding	128,680.0	126,409.4	2,270.6	1.8%
Subtotal Student Base Allocation	128,680.0	126,409.4	2,270.6	1.8%
Enrolment Decline	0.0	0.0	0.0	0.0%
Unique Student Needs				
English as Second Language	2,059.6	1,880.0	179.6	9.6%
Aboriginal Education	1,615.9	1,600.8	15.1	0.9%
Special Education				
- Level 1 - Dependent Handicapped	805.2	805.2	0.0	0.0%
- Level 2 - Low Incidence	10,376.1	10,220.6	155.5	1.5%
- Level 3 - Intensive Behaviour Intervention	2,622.0	2,502.4	119.6	4.8%
Adult Education	457.8	1,069.3	(611.5)	-57.2%
Subtotal Unique Student Needs	17,936.6	18,078.2	(141.6)	-0.8%
Salary Differential	1,651.5	2,288.3	(636.8)	-27.8%
Unique Geographic Factors	911.2	901.5	9.7	1.1%
Transportation and Housing	815.9	815.9	0.0	0.0%
Formula Transition Grant	(231.0)	(462.0)	231.0	-50.0%
Summer Learning	269.8	348.6	(78.8)	-22.6%
February & May Distributed Learning Grant	612.2	627.8	(15.6)	-2.5%
February & May Continuing Educ Grant	787.1	0.0	787.1	100.0%
TOTAL PROVINCIAL GRANTS (MOE)	151,433.3	149,007.7	2,425.6	1.6%

Expenditures

2011/2012 Expenditure Classifications

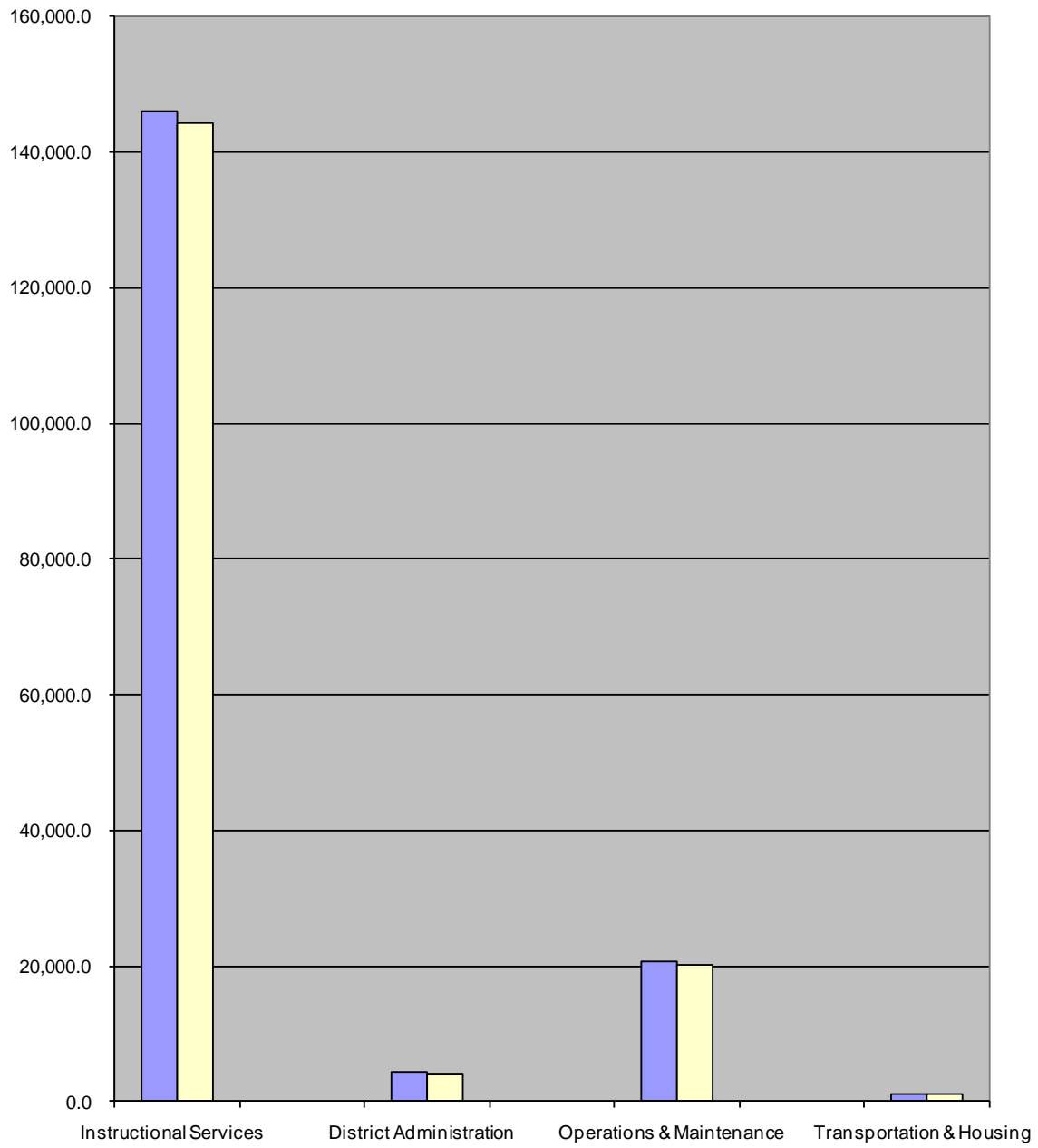


- Salaries and Benefits 89.6%
- Supplies and Services 5.5%
- Contracts for Services 2.3%
- Utilities 2.4%
- Professional Development 0.2%

Greater Victoria School District # 61
2011 / 2012 ANNUAL BUDGET
Summary By Expenditure Classifications (\$000)

	2011/2012 Annual Budget	2010/2011 Annual Budget	\$ Change	% Change
Operating Expenditure Budget				
Salaries and Benefits	154,344.5	152,265.8	2,078.7	1.4%
Supplies and Services	9,433.4	9,412.1	21.3	0.2%
Contracts for Services	4,070.5	3,939.9	130.6	3.3%
Utilities	4,137.8	3,837.8	300.0	7.8%
Professional Development	281.1	276.0	5.1	1.8%
TOTAL	<u>172,267.3</u>	<u>169,731.6</u>	<u>2,535.7</u>	<u>1.5%</u>
	% of Total	% of Total		
Salaries and Benefits	89.6%	89.7%		
Supplies and Services	5.5%	5.5%		
Contracts for Services	2.3%	2.3%		
Utilities	2.4%	2.3%		
Professional Development	0.2%	0.2%		
TOTAL	<u>100.0%</u>	<u>100.0%</u>		

Expenditures by Function



■ 2011/2012

■ 2010/2011

Greater Victoria School District # 61
2011 / 2012 ANNUAL BUDGET
Function Summary (\$000)

	2011/2012 Annual Budget		2010/2011 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
Instructional Services						
Salaries & Benefits	1,746.37	137,670.5	1,725.85	135,858.9	1,811.6	1.3%
Supplies & Services		6,140.4		6,119.1	21.3	0.3%
Contracts for Services		1,239.8		1,277.0	(37.2)	-2.9%
Professional Development		258.7		253.6	5.1	2.0%
	<u>1,746.37</u>	<u>145,309.5</u>	<u>1,725.85</u>	<u>143,508.6</u>	<u>1,800.9</u>	<u>1.3%</u>
District Administration						
Salaries & Benefits	52.75	3,781.1	52.46	3,601.8	179.3	5.0%
Supplies & Services		369.2		369.2	0.0	0.0%
Contracts for Services		294.4		194.5	99.9	51.4%
	<u>52.75</u>	<u>4,444.7</u>	<u>52.46</u>	<u>4,165.5</u>	<u>279.2</u>	<u>6.7%</u>
Operations & Maintenance						
Salaries & Benefits	211.41	12,867.6	212.24	12,779.9	87.7	0.7%
Supplies & Services		2,088.1		2,088.1	0.0	0.0%
Contracts for Services		1,601.3		1,533.6	67.7	4.4%
Professional Development		22.4		22.4	0.0	0.0%
Utilities		4,137.8		3,837.8	300.0	7.8%
	<u>211.41</u>	<u>20,717.2</u>	<u>212.24</u>	<u>20,261.7</u>	<u>455.5</u>	<u>2.2%</u>
Transportation & Housing						
Salaries & Benefits	0.50	25.3	0.50	25.2	0.1	0.3%
Supplies & Services		35.7		35.7	0.0	0.0%
Contracts for Services		934.9		934.9	0.0	0.0%
	<u>0.50</u>	<u>995.9</u>	<u>0.50</u>	<u>995.8</u>	<u>0.1</u>	<u>0.0%</u>
SUB-TOTAL OPERATING EXPENDITURE	<u>2,011.03</u>	<u>171,467.3</u>	<u>1,991.05</u>	<u>168,931.6</u>	<u>2,535.7</u>	<u>1.5%</u>
Interfund transfer - Capital Asset Purchases		800.0		800.0	0.0	0.0%
TOTAL OPERATING EXPENDITURE	<u>2,011.03</u>	<u>172,267.3</u>	<u>1,991.05</u>	<u>169,731.6</u>	<u>2,535.7</u>	<u>1.5%</u>

Greater Victoria School District # 61

2011 / 2012 ANNUAL BUDGET

Instructional Services (\$000)

	2011/2012 Annual Budget		2010/2011 Annual Budget		\$ Change	% Change
Instructional Support	FTE	\$	FTE	\$		
Exempt, Clerical, & Technical Sal & Ben	10.19	935.4	10.19	941.4	(6.0)	-0.6%
Supplies & Services		49.8		49.8	0.0	0.0%
Contracts for Services		165.4		165.4	0.0	0.0%
Professional Development		171.3		171.3	0.0	0.0%
	10.19	1,321.9	10.19	1,327.9	(6.0)	-0.5%
Instruction						
Classroom Teacher Sal & Ben	835.26	72,907.6	806.25	71,026.2	1,881.4	2.6%
Classroom Portion of P/VP Sal & Ben	39.00	4,271.9	39.00	4,285.5	(13.6)	-0.3%
Librarian Salaries & Benefits	23.40	2,035.7	23.00	2,019.3	16.4	0.8%
Counselor Salaries & Benefits	26.63	2,345.2	26.89	2,401.2	(56.0)	-2.3%
Teacher-on-Call Sal & Ben		5,103.3		5,027.4	75.9	1.5%
School Assist., Clerical, & Exempt Sal & Ben	76.47	2,774.7	75.11	2,668.5	106.2	4.0%
Supplies & Services		2,765.0		2,657.7	107.3	4.0%
Instructional Supplies (formerly Learning Resources)		1,094.7		1,091.0	3.7	0.3%
Contracts for Services		50.9		51.5	(0.6)	-1.2%
Professional Development		87.5		82.3	5.2	6.3%
GAAP Implementation Expenses		346.2		324.9	21.3	6.6%
	1,000.76	93,782.7	970.25	91,635.5	2,147.2	2.3%
School Administration						
P/VP Sal & Ben	58.50	7,251.1	58.50	7,188.0	63.1	0.9%
Clerical Sal & Ben	89.43	4,405.0	90.12	4,406.2	(1.2)	0.0%
Supplies & Services		316.2		356.0	(39.8)	-11.2%
	147.93	11,972.3	148.62	11,950.2	22.1	0.2%
Special Education						
Classroom Teacher and TOC Sal & Ben	112.69	10,339.9	112.08	10,372.9	(33.0)	-0.3%
Special Student Assistants Sal & Ben	306.21	11,905.4	314.57	11,945.4	(40.0)	-0.3%
Clerical, ASA, Exempt & P/VP Sal & Ben	26.20	2,001.4	26.37	2,012.7	(11.3)	-0.6%
Supplies & Services		552.6		480.6	72.0	15.0%
Contracts for Services		446.6		449.5	(2.9)	-0.6%
	445.10	25,245.9	453.02	25,261.1	(15.2)	-0.1%

Greater Victoria School District # 61
2011 / 2012 ANNUAL BUDGET
Instructional Services (\$000)

	2011/2012 Annual Budget		2010/2011 Annual Budget		\$ Change	% Change
English as a Second Language	FTE	\$	FTE	\$		
Classroom Teacher, TOC, Exempt, School Assist., & Clerical Sal & Ben	31.91	2,039.2	30.61	1,977.0	62.2	3.2%
Supplies & Services		168.7		130.8	37.9	28.9%
	<u>31.91</u>	<u>2,207.9</u>	<u>30.61</u>	<u>2,107.8</u>	<u>100.1</u>	<u>5.0%</u>
International Student Programs						
Classroom Teacher and TOC Sal & Ben	36.10	3,329.4	37.60	3,485.5	(156.1)	-4.5%
Clerical & Exempt Sal & Ben	13.65	1,234.4	12.65	1,152.6	81.8	7.1%
Supplies & Services		624.8		730.5	(105.7)	-14.5%
Contracts for Services		393.0		426.6	(33.6)	-7.9%
	<u>49.75</u>	<u>5,581.6</u>	<u>50.25</u>	<u>5,795.2</u>	<u>(213.6)</u>	<u>-3.7%</u>
Career Programs						
Classroom Teacher and TOC Sal & Ben	9.42	843.2	9.33	854.6	(11.4)	-1.3%
School Assist., & Exempt Sal & Ben	9.99	426.3	9.88	402.2	24.1	6.0%
Supplies & Services		290.2		301.1	(10.9)	-3.6%
	<u>19.41</u>	<u>1,559.7</u>	<u>19.21</u>	<u>1,557.9</u>	<u>1.8</u>	<u>0.1%</u>
Aboriginal Education						
Classroom Teacher and TOC Sal & Ben	7.67	716.2	9.96	939.4	(223.2)	-23.8%
School Assist., Clerical, Exempt, & ASA Sal & Ben	16.00	851.1	15.68	828.3	22.8	2.8%
Supplies & Services		138.4		135.6	2.8	2.1%
Contracts for Services		108.7		108.7	0.0	0.0%
	<u>23.67</u>	<u>1,814.4</u>	<u>25.64</u>	<u>2,012.0</u>	<u>(197.6)</u>	<u>-9.8%</u>
Community Schools						
Clerical, Exempt and P/VP Sal & Ben	0.35	17.1	0.35	17.0	0.1	0.7%
	<u>0.35</u>	<u>17.1</u>	<u>0.35</u>	<u>17.0</u>	<u>0.1</u>	<u>0.7%</u>
Adult & Continuing Education /Summer School						
Classroom Teacher and TOC Sal & Ben	13.89	1,317.0	14.31	1,311.7	5.3	0.4%
Exempt, P/VP, and Clerical Sal & Ben	3.41	273.8	3.40	271.0	2.8	1.0%
Supplies & Services		139.9		186.0	(46.1)	-24.8%
Contracts for Services		75.2		75.2	0.0	0.0%
	<u>17.30</u>	<u>1,805.9</u>	<u>17.71</u>	<u>1,843.9</u>	<u>(38.0)</u>	<u>-2.1%</u>
GRAND TOTAL FUNCTION 1	<u>1,746.37</u>	<u>145,309.5</u>	<u>1,725.85</u>	<u>143,508.6</u>	<u>1,800.9</u>	<u>1.3%</u>

Greater Victoria School District # 61
2011 / 2012 ANNUAL BUDGET
District Administration (\$000)

	2011/2012 Annual Budget		2010/2011 Annual Budget		\$ Change	% Change
Governance	FTE	\$	FTE	\$		
Trustee Indemnity	9.00	164.5	9.00	164.5	0.0	0.0%
Clerical Sal & Ben	0.50	33.3	0.50	33.0	0.3	0.9%
Supplies & Services		87.8		87.8	0.0	0.0%
Contracts for Services		111.1		11.1	100.0	900.8%
	<u>9.50</u>	<u>396.7</u>	<u>9.50</u>	<u>296.4</u>	<u>100.3</u>	<u>33.8%</u>
Educational Administration						
Exempt Sal & Ben	6.50	869.5	6.50	806.3	63.2	7.8%
Clerical & TOC Sal & Ben	3.74	220.5	3.74	218.9	1.6	0.7%
Supplies & Services		65.2		65.2	0.0	0.0%
Contracts for Services		16.8		16.8	0.0	0.0%
	<u>10.24</u>	<u>1,172.0</u>	<u>10.24</u>	<u>1,107.2</u>	<u>64.8</u>	<u>5.8%</u>
Business Administration						
Exempt Sal & Ben	5.30	662.9	5.30	657.7	5.2	0.8%
Clerical Sal & Ben	19.87	1,137.3	19.87	1,114.9	22.4	2.0%
Supplies & Services		159.7		159.7	0.0	0.0%
Contracts for Services		160.3		160.3	0.0	0.0%
	<u>25.17</u>	<u>2,120.2</u>	<u>25.17</u>	<u>2,092.6</u>	<u>27.6</u>	<u>1.3%</u>
Human Resources						
Exempt Sal & Ben	4.00	458.6	4.00	404.4	54.2	13.4%
Clerical & TOC Sal & Ben	3.84	234.3	3.55	202.0	32.3	16.0%
Supplies & Services		56.6		56.6	0.0	0.0%
Contracts for Services		6.3		6.3	0.0	0.0%
	<u>7.84</u>	<u>755.8</u>	<u>7.55</u>	<u>669.3</u>	<u>86.5</u>	<u>12.9%</u>
GRAND TOTAL FUNCTION 4	<u>52.75</u>	<u>4,444.7</u>	<u>52.46</u>	<u>4,165.5</u>	<u>279.2</u>	<u>6.7%</u>

Greater Victoria School District # 61
2011 / 2012 ANNUAL BUDGET
Operations and Maintenance (\$000)

	2011/2012 Annual Budget		2010/2011 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
Administration						
Health and Safety Teacher and TOC Sal & Ben		72.6		72.5	0.1	0.1%
Exempt Sal & Ben	7.20	772.6	7.20	773.2	(0.6)	-0.1%
Clerical & Technical Sal & Ben	6.00	386.3	6.00	383.5	2.8	0.7%
Supplies & Services		78.0		78.0	0.0	0.0%
Contracts for Services		454.8		445.7	9.1	2.0%
Professional Development		22.4		22.4	0.0	0.0%
	13.20	1,786.7	13.20	1,775.3	11.4	0.6%
Plant Maintenance						
Foremen & Tradesmen Sal & Ben	34.90	2,502.9	35.00	2,484.5	18.4	0.7%
Supplies & Services		1,084.0		1,084.0	0.0	0.0%
Contracts for Services		339.9		339.9	0.0	0.0%
	34.90	3,926.8	35.00	3,908.4	18.4	0.5%
Custodial Services						
Custodian, Foremen & Tradesmen	129.30	6,990.8	130.03	6,952.8	38.0	0.5%
Supplies & Services		526.9		526.9	0.0	0.0%
Contracts for Services		167.7		167.8	(0.1)	-0.1%
	129.30	7,685.4	130.03	7,647.5	37.9	0.5%
Grounds Maintenance						
Foremen & Tradesmen Sal & Ben	15.80	954.0	15.80	943.5	10.5	1.1%
Supplies & Services		83.0		83.0	0.0	0.0%
Contracts for Services		154.6		154.6	0.0	0.0%
	15.80	1,191.6	15.80	1,181.1	10.5	0.9%
Utilities						
Electricity		1,342.6		1,142.6	200.0	17.5%
Heating		2,241.7		2,141.7	100.0	4.7%
Water, Sewage, and Garbage		553.5		553.5	0.0	0.0%
	0.00	4,137.8	0.00	3,837.8	300.0	7.8%
Equipment Repair						
Technical & Clerical Sal & Ben	14.21	917.5	14.21	904.2	13.3	1.5%
Supplies & Services		287.7		287.7	0.0	0.0%
Contracts for Services		467.6		408.9	58.7	14.4%
	14.21	1,672.8	14.21	1,600.8	72.0	4.5%
Community Use						
Clerical & Custodian Sal & Ben	4.00	270.9	4.00	265.5	5.4	2.0%
Supplies & Services		28.6		28.6	0.0	0.0%
Contracts for Services		16.7		16.7	0.0	0.0%
	4.00	316.2	4.00	310.8	5.4	1.7%
GRAND TOTAL FUNCTION 5	211.41	20,717.2	212.24	20,261.7	455.5	2.2%

**Greater Victoria School District # 61
2011 / 2012 ANNUAL BUDGET
Transportation and Housing (\$000)**

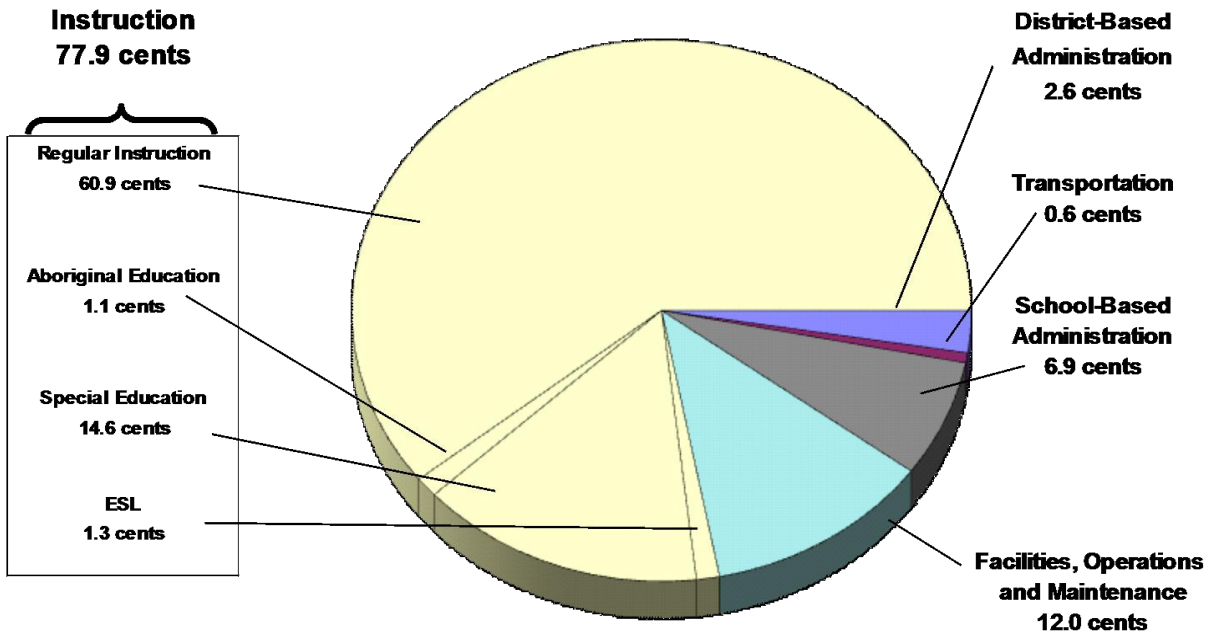
	2011/2012 Annual Budget		2010/2011 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
Administration						
Clerical Sal & Ben	0.50	25.3	0.50	25.2	0.1	0.3%
Supplies & Services		3.3		3.3	0.0	0.0%
	<u>0.50</u>	<u>28.6</u>	<u>0.50</u>	<u>28.5</u>	<u>0.1</u>	<u>0.0%</u>
Busing						
Supplies & Services		32.4		32.4	0.0	0.0%
Contracts for Services (Regular)		135.5		135.5	0.0	0.0%
Contracts for Services (Special Ed.)		787.6		787.6	0.0	0.0%
	<u>0.00</u>	<u>955.5</u>	<u>0.00</u>	<u>955.5</u>	<u>0.0</u>	<u>0.0%</u>
Crossing Guards						
Contracts for Services		11.8		11.8	0.0	0.0%
	<u>0.00</u>	<u>11.8</u>	<u>0.00</u>	<u>11.8</u>	<u>0.0</u>	<u>0.0%</u>
GRAND TOTAL FUNCTION 7	<u>0.50</u>	<u>995.9</u>	<u>0.50</u>	<u>995.8</u>	<u>0.1</u>	<u>0.01%</u>

Other Data

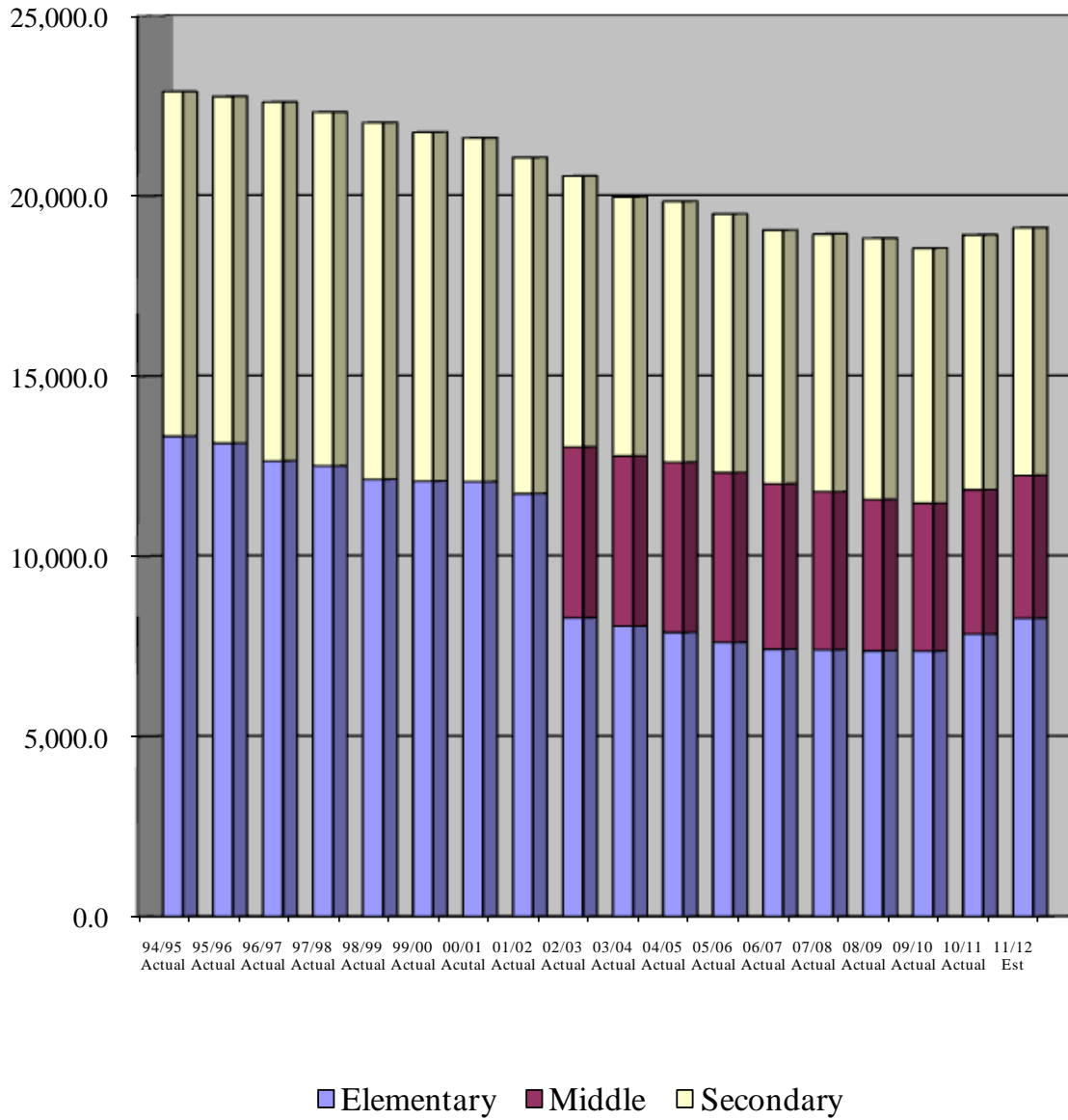
**ANNUAL OPERATING BUDGET
COMPARISON OF PERCENTAGES
BY MAJOR BUDGET EXPENDITURE CATEGORIES**

	2011/2012 Greater Victoria	2010/2011 Provincial
Projected School-Aged FTE Enrolment	<i>19,117</i>	<i>542,505</i>
Instruction	77.9%	76.9%
School-Based Administration	6.9%	6.6%
District-Based Administration	2.6%	3.2%
Operations and Maintenance	12.0%	11.3%
Transportation	0.6%	2.0%
Total	100.0%	100.0%

**HOW DO WE SPEND EACH
EDUCATIONAL DOLLAR IN 2011/2012?**



Enrolment Full Time Equivalent School Aged Students



In 2010/2011, full day kindergarten was implemented in one-half of the district schools.

In 2011/2012, full day kindergarten was implemented in all of the district schools.

Greater Victoria School District # 61
School Age
Full Time Equivalent Enrolment

School Year	Elementary	Middle	Secondary	Total	Enrolment Decline
(Actuals)	(K to 7)		(8 to 12)		
1994 / 95	13,328.4		9,564.8	22,893.2	
1995 / 96	13,131.8		9,626.3	22,758.1	(135.1)
1996 / 97	12,642.2		9,960.0	22,602.2	(155.9)
1997 / 98	12,504.7		9,820.6	22,325.3	(276.9)
1998 / 99	12,132.4		9,902.3	22,034.7	(290.6)
1999 / 00	12,082.8		9,685.1	21,767.9	(266.8)
2000 / 01	12,066.1		9,541.1	21,607.2	(160.7)
2001 / 02	11,736.4		9,329.4	21,065.8	(541.4)
	(K to 5)	(6 to 8)	(9 to 12)		
2002 / 03	8,290.0	4,741.4	7,516.8	20,548.2	(517.6)
2003 / 04	8,055.5	4,724.0	7,192.5	19,972.0	(576.2)
2004 / 05	7,880.5	4,724.6	7,244.1	19,849.2	(122.8)
2005 / 06	7,607.5	4,710.3	7,181.2	19,499.0	(350.2)
2006 / 07	7,419.0	4,589.0	7,041.6	19,049.6	(449.4)
2007 / 08	7,403.5	4,382.0	7,157.2	18,942.7	(106.9)
2008 / 09	7,372.5	4,200.0	7,250.5	18,823.0	(119.7)
2009 / 10	7,366.5	4,100.0	7,084.8	18,551.3	(271.7)
2010 / 11	7,836.0	4,008.0	7,072.8	18,916.8	365.5 *
(Estimate)					
2011 / 12	8,277.0	3,965.0	6,874.7	19,116.7	199.9 +

* In 2010/2011, full day kindergarten was implemented in one-half of the district schools.

+ In 2011/2012, full day kindergarten was implemented in all of the district schools.

Definitions

Instructional Support

This category includes the costs related to those individuals who are involved in district-wide support of the implementation of instruction and curriculum, coordination of in-service for instruction, and district wide implementation of education change initiatives.

District-based Administration

Governance

This category includes the costs of activities related to the work of the elected body responsible for all activities in the district, services related to parent advisory council activities and costs of a public relations (communications) nature.

Educational Administration

This category includes the costs of activities related to the overall district educational leadership and administration. Included are the offices of the Superintendent, Associate Superintendents and Freedom of Information, and a portion of Information Technology support.

Business Administration

This category includes the costs of activities related to the business and financial operations of the school system at the district level. Included are the functions of the Secretary-Treasurer's office, Purchasing, Financial Services, Accounting, Payroll and Benefits and a portion of Information Technology support.

Human Resources

This category includes the costs of activities related to human resources administration and labour relations.

Operations and Maintenance Administration

This category includes the costs of activities related to facilities planning, the coordination and administration of operations and maintenance and health and safety.

EXPENDITURE CLASSIFICATIONS

SALARIES AND BENEFITS

A. Salaries

This classification pertains to salaries of those people who are on the Board's staff and includes the indemnity paid to Trustees. The following are the accounts for salaries:

Trustee Indemnity	Payments to elected officials.
Exempt Staff	Includes Superintendent, Secretary-Treasurer, Associate Superintendents, Associate Secretary-Treasurer, Directors, Managers, Coordinators, Supervisors, and Executive Assistants.
Principals and Vice Principals	Includes principals and vice principals who are assigned to a school. Employees who are classified as a school principal or vice-principal, but not assigned to a school, are included in Exempt Staff.
Teachers	Includes employees, both regular and part-time, engaged for teaching duties who hold teaching certificates and are paid in accordance with the collective agreement with teachers, other than exempt staff and principals and vice principals as described above.
Teachers on Call	Includes teachers employed on a daily basis to replace full-time teachers who are on leave for purposes of Curriculum Development, Professional Development or illness.
Allied Specialists	Includes employees such as speech and language pathologists, occupational therapists, psychologists, and district counsellors.
Clerical, Secretarial and School Assistants	Includes employees required to provide office assistance to Board and school staff and special support to students.
Technical and Specialized	Includes employees such as drafts people, computer programmers, system support, network support, and technology support employees, accountants, buyers, and payroll specialists.
Custodians, Foremen and Tradesmen	Includes employees, other than those included as supervisory and administrative, whose duties pertain to the operation and maintenance of a physical plant.
Part-time	Includes casual and temporary employees on the Board's payroll.

B. Employee Benefits

The employee benefits pertain to the employees whose salaries are included in the salaries classifications. The following are the accounts for employee benefits:

- Teachers' and Municipal Pension Plans
- Canada Pension Plan
- Employment Insurance
- Group Life and Accident Insurance
- Medical and Extended Health Benefit Plans
- Dental Plan
- Workers' Compensation
- Retirement Gratuities

SUPPLIES AND SERVICES

A. Supplies and Services

Supplies include items such as stationery and general office supplies, learning resources, cleaning materials, grounds maintenance materials, repair parts and furniture and equipment with a per unit cost of less than \$5,000.00, regardless of useful life. Furniture and equipment purchases valued at \$5,000.00 and higher are considered to be capital expenditures and must be included in the capital fund.

Services include the cost of advertising, courier services, postage, printing, telecommunications, etc. The following are examples of accounts for supplies and services:

- Instructional supplies
- Office supplies
- Custodial supplies
- Printing
- Classroom textbooks and reference books
- Library books and supplies
- Periodicals, videos and tapes
- Photocopying
- Telephone and fax
- Advertising
- Postage
- Buildings and grounds maintenance supplies
- Vehicle gas, oil and parts
- Mileage allowance

B. Dues and Fees

This classification includes membership fees and/or dues in professional organizations as determined by the policies, regulations and needs of the school district.

C. Utilities Costs

Includes water, garbage, fuel and electricity costs. The following are the accounts for utilities costs:

- Electricity
- Heating
- Water and sewage
- Garbage and recycling

CONTRACTS FOR SERVICES

A. Rentals

This item includes the cost for rental of equipment and vehicles. The following are the accounts for rentals:

- Furniture and equipment rental
- Motor vehicle rental
- Other rentals

B. Fees and Contracts

This classification includes such items as legal, audit and other professional fees, insurance contract costs, busing contract costs, contracted repair and maintenance, computer maintenance, etc. The following are the accounts for fees and contracts:

- Audit Fees
- Legal Fees
- Professional Fees
- Insurance
- Software/Hardware Maintenance
- Busing
- Other contracted services

PROFESSIONAL DEVELOPMENT

This classification includes expenditures for employees and trustees for training, professional development and conferences. It includes costs pertaining to the conducting of training seminars and courses, attendance at conferences and courses and payments on behalf of staff related to improving qualifications and abilities. Expenditures include registration fees, transportation, meals, accommodation and per diem payments.