



**2008/2009**

**ANNUAL OPERATING BUDGET**

---

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



OFFICE OF THE  
**SECRETARY-TREASURER**

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**TO:** The Board of Education  
**FROM:** George J. Ambeault, Secretary-Treasurer  
**DATE:** June, 2008  
**RE:** 2008/2009 Annual Operating Budget

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On behalf of your Administration, I am pleased to present the 2008/2009 Annual Operating Budget for the Greater Victoria School District No. 61. This budget was approved by the Board of Education on April 21<sup>st</sup>, 2008. The 2008/2009 Annual Operating Budget totals \$164,652,940 and does not include Capital Spending.

Comparisons to the prior year have been restated, where necessary, to match the changes made to the 2008/2009 revenue and expenditure classifications.

In preparing the 2008/2009 budget we have reflected a projected decline in enrolment of 337 full time equivalent students as compared to 2007/2008.

Prudent Board fiscal planning combined with cost savings and additional facility lease, investment, and international student program revenue resulted in a projected operating budget surplus of \$5.4 million for the year ending June 30, 2008. The Board made the decision at its February 18<sup>th</sup>, 2008 meeting to spend \$1.3 million of the new one-time funding to address needs within the system during the 2007/2008 school year. This left a carry forward of \$4.1 million for the 2008/2009 school year.

The 2008/2009 budget reflects a structural deficit of \$4.1 million. The Board held a series of public meetings to consider various budget proposals, and to receive input and suggestions from staff, parents and educational partners.

Based on feedback received during our budget process, we planned to maintain stability in the school system. To this end, the 2008/2009 deficit was balanced by appropriating \$4.1 million of the projected operating budget surplus for the year ending June 30, 2008.

The Board, together with parents and community members, will continue to work actively to advocate for the resources required to provide a quality public education for our students, and to identify areas where greater efficiencies can be achieved in the district.

# School District No. 61 (Greater Victoria)

## 2008/2009 Annual Operating Budget

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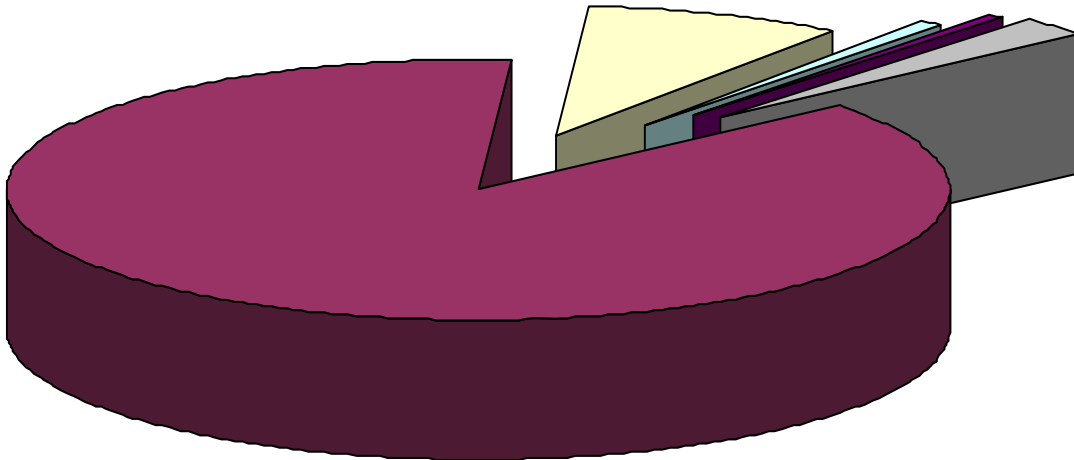
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# Revenues

## 2008/2009 Annual Budget Revenue

\$164.7 Million



- Provincial Grants (Ministry of Education) 87.2%
- Other Fees and Revenue 8.9%
- Rentals and Leases 0.7%
- Investment Revenue 0.7%
- Appropriation from 2007/08 Operating Surplus 2.5%

**Greater Victoria School District # 61**  
**2008 / 2009 ANNUAL BUDGET**  
**Revenue Summary ( \$000 )**

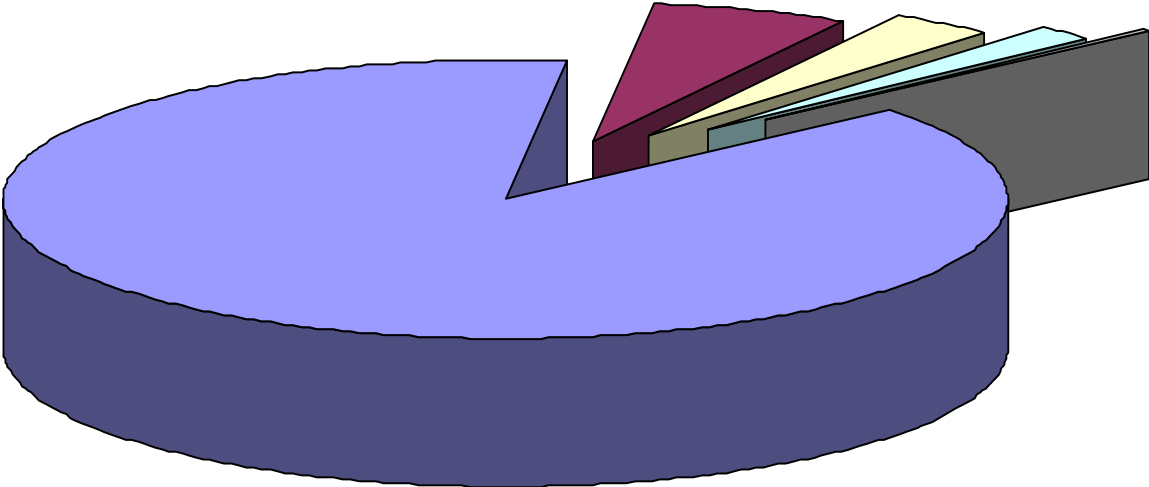
	2008/2009 Annual Budget	2007/2008 Annual Budget	\$ Change	% Change
<b>Provincial Grants (Ministry of Education)</b>	143,572.2	140,463.6	3,108.6	2.2%
<b>Provision for Enrolment Decline</b>	0.0	(174.9)	174.9	-100.0%
<b>Other Fees and Revenue</b>				
Other Ministry of Education Grants	6,276.3	6,158.4	117.9	1.9%
Other School Districts	46.4	50.8	(4.4)	-8.7%
Summer School Fees	58.9	77.8	(18.9)	-24.3%
Offshore/Out-Of-Province Fees	7,175.8	6,234.0	941.8	15.1%
Local Education Agreements	829.6	852.8	(23.1)	-2.7%
Miscellaneous Fees and Revenues	276.0	274.8	1.2	0.4%
<b>Subtotal Other Fees &amp; Revenues</b>	<b>14,663.0</b>	<b>13,648.6</b>	<b>1,014.5</b>	<b>7.4%</b>
<b>Rentals and Leases</b>	<b>1,160.2</b>	<b>860.2</b>	<b>300.0</b>	<b>34.9%</b>
<b>Investment Revenue</b>	<b>1,159.5</b>	<b>859.5</b>	<b>300.0</b>	<b>34.9%</b>
<b>SUBTOTAL OPERATING REVENUE</b>	<b>160,554.9</b>	<b>155,657.0</b>	<b>4,897.9</b>	<b>3.1%</b>
<b>Budgeted Prior Year Operating Surplus Appropriation</b>	<b>4,098.1</b>	<b>5,200.0</b>	<b>(1,101.9)</b>	<b>-21.2%</b>
<b>TOTAL OPERATING REVENUE</b>	<b>164,653.0</b>	<b>160,857.0</b>	<b>3,796.1</b>	<b>2.4%</b>

**Greater Victoria School District # 61**  
**2008 / 2009 ANNUAL BUDGET**  
**Ministry of Education Grant Summary ( \$000 )**

	2008/2009 Annual Budget	2007/2008 Annual Budget	\$ Change	% Change
<b>Student Base Allocation</b>	\$	\$		
Student funding	108,897.2	108,616.4	280.8	0.3%
<b>Subtotal Student Base Allocation</b>	108,897.2	108,616.4	280.8	0.3%
<b>Enrolment Decline</b>	412.8	864.1	(451.3)	-52.2%
<b>Unique Student Needs</b>				
English as Second Language	1,507.4	1,507.4	0.0	0.0%
Aboriginal Education	1,318.2	1,276.1	42.1	3.3%
Special Education				
- Level 1 - Dependent Handicapped	896.0	976.0	(80.0)	-8.2%
- Level 2 - Low Incidence	7,856.0	7,256.0	600.0	8.3%
- Level 3 - Intensive Behaviour Intervention (formerly Severe Behaviour)	2,304.0	2,452.0	(148.0)	-6.0%
Adult Education	1,115.0	1,106.8	8.3	0.7%
<b>Subtotal Unique Student Needs</b>	14,996.6	14,574.3	422.3	2.9%
<b>Salary Differential</b>	2,728.6	2,930.9	(202.3)	-6.9%
<b>Labour Settlement Funding</b>	14,942.5	10,662.1	4,280.4	100.0%
<b>Unique Geographic Factors</b>	799.1	800.7	(1.5)	-0.2%
<b>Transportation and Housing</b>	795.4	795.4	0.0	0.0%
<b>GAAP Implementation Funding</b>	0.0	1,219.7	(1,219.7)	-100.0%
<b>TOTAL PROVINCIAL GRANTS (MOE)</b>	143,572.2	140,463.6	3,108.6	2.2%

# Expenditures

# 2008/2009 Expenditure Classifications



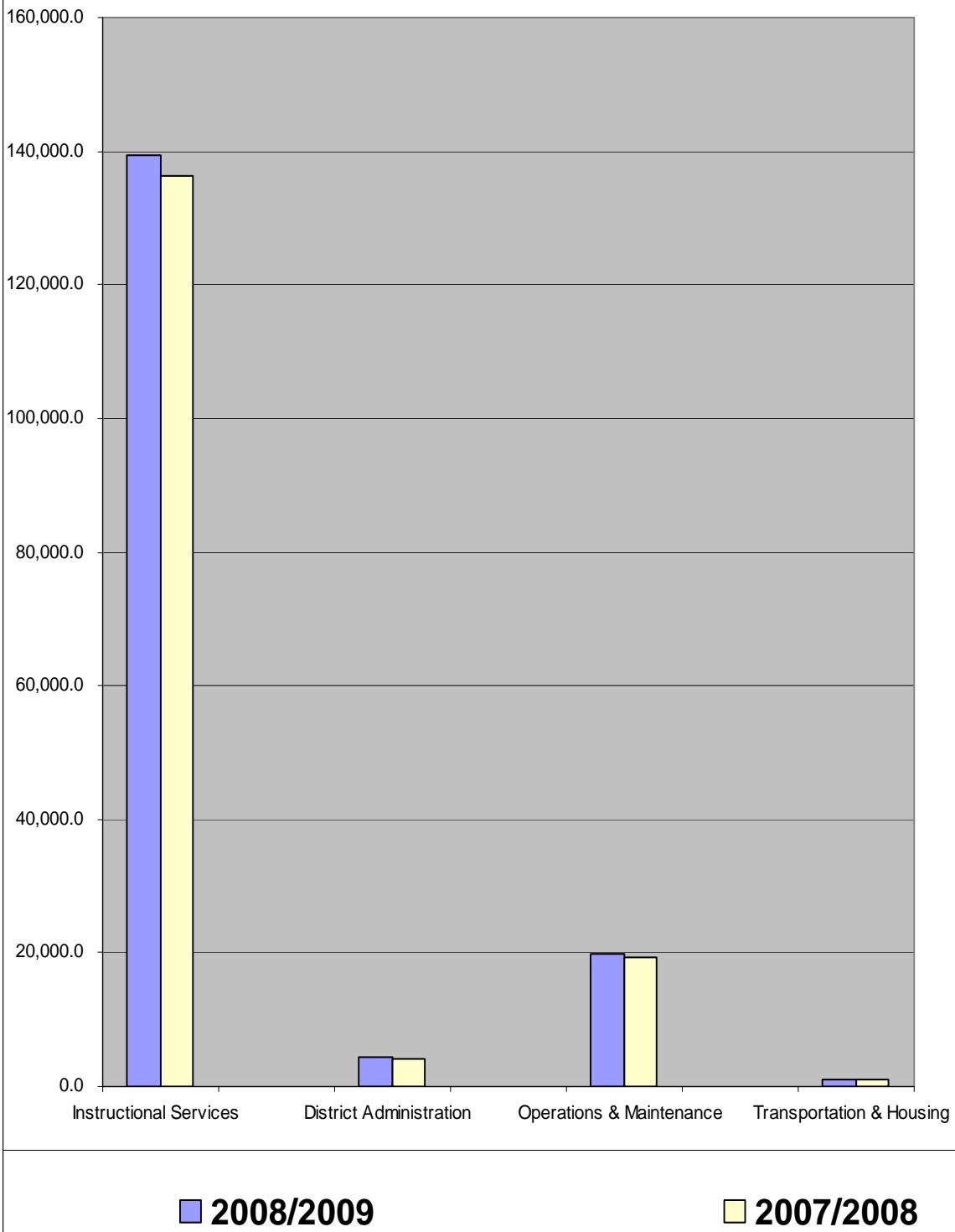
- Salaries and Benefits 88.2%
- Supplies and Services 6.2%
- Contracts for Services 3.3%
- Utilities 2.1%
- Professional Development 0.2%

**Greater Victoria School District # 61**  
**2008 / 2009 ANNUAL BUDGET**  
**Summary By Expenditure Classifications ( \$000 )**

	<b>2008/2009 Annual Budget</b>	<b>2007/2008 Annual Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Operating Expenditure Budget</b>				
Salaries and Benefits	145,183.6	138,410.7	6,772.9	4.9%
Supplies and Services <sup>1</sup>	10,235.3	13,919.2	(3,684.0)	-26.5%
Contracts for Services	5,450.8	4,947.6	503.2	10.2%
Utilities	3,531.5	3,327.7	203.7	6.1%
Professional Development	251.8	251.8	0.0	0.0%
<b>TOTAL</b>	<b><u>164,653.0</u></b>	<b><u>160,857.0</u></b>	<b><u>3,796.1</u></b>	<b><u>2.4%</u></b>
	<b><u>% of Total</u></b>	<b><u>% of Total</u></b>		
Salaries and Benefits	88.2%	85.9%		
Supplies and Services	6.2%	8.7%		
Contracts for Services	3.3%	3.1%		
Utilities	2.1%	2.1%		
Professional Development	0.2%	0.2%		
<b>TOTAL</b>	<b><u>100.0%</u></b>	<b><u>100.0%</u></b>		

<sup>1</sup> Effective July 1, 2004 the purchase of capital assets must be reported in accordance with Generally Accepted Accounting Principles. Supplies and services includes \$800,000 in 2008/09 and in 2007/08 budgeted for the replacement of furniture, equipment, computer equipment and software for individual items purchased valued at \$5,000 or higher, which must be capitalized. The 2007/08 supplies and services budget includes a \$3,893.4 provision for the 2008/09 budget for which there is no comparable amount in 2008/09 for the 2009/10 budget year.

## Expenditures by Function



**Greater Victoria School District # 61**  
**2008 / 2009 ANNUAL BUDGET**  
**Function Summary ( \$000 )**

	2008/2009 Annual Budget		2007/2008 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
<b>Instructional Services</b>						
Salaries & Benefits	1,721.28	128,759.9	1,690.70	122,332.1	6,427.8	5.3%
Supplies & Services		6,898.6		10,631.0	(3,732.4)	-35.1%
Contracts for Services		2,699.9		2,319.0	380.9	16.4%
Professional Development		251.8		251.8	0.0	0.0%
	<u>1,721.28</u>	<u>138,610.2</u>	<u>1,690.70</u>	<u>135,533.9</u>	<u>3,076.3</u>	<u>2.3%</u>
<b>District Administration</b>						
Salaries & Benefits	57.82	3,730.1	57.10	3,652.7	77.5	2.1%
Supplies & Services		367.6		371.1	(3.5)	-0.9%
Contracts for Services		294.5		198.5	96.0	48.4%
	<u>57.82</u>	<u>4,392.2</u>	<u>57.10</u>	<u>4,222.3</u>	<u>169.9</u>	<u>4.0%</u>
<b>Operations &amp; Maintenance</b>						
Salaries & Benefits	216.00	12,669.0	215.24	12,401.8	267.2	2.2%
Supplies & Services		2,133.3		2,081.5	51.8	2.5%
Contracts for Services		1,481.3		1,455.0	26.4	1.8%
Utilities		3,531.5		3,327.7	203.7	6.1%
	<u>216.00</u>	<u>19,815.1</u>	<u>215.24</u>	<u>19,266.0</u>	<u>549.1</u>	<u>2.9%</u>
<b>Transportation &amp; Housing</b>						
Salaries & Benefits	0.50	24.6	0.50	24.1	0.5	2.1%
Supplies & Services		35.7		35.6	0.1	0.3%
Contracts for Services		975.1		975.1	0.0	0.0%
	<u>0.50</u>	<u>1,035.4</u>	<u>0.50</u>	<u>1,034.8</u>	<u>0.7</u>	<u>0.1%</u>
<b>SUB-TOTAL OPERATING EXPENDITURE</b>	<u><b>1,995.60</b></u>	<u><b>163,852.9</b></u>	<u><b>1,963.54</b></u>	<u><b>160,057.0</b></u>	<u><b>3,796.0</b></u>	<u><b>2.4%</b></u>
Interfund transfer - Capital Asset Purchases		800.0		800.0	0.0	0.0%
<b>TOTAL OPERATING EXPENDITURE</b>	<u><b>1,995.60</b></u>	<u><b>164,652.9</b></u>	<u><b>1,963.54</b></u>	<u><b>160,857.0</b></u>	<u><b>3,796.0</b></u>	<u><b>2.4%</b></u>

# Greater Victoria School District # 61

## 2008 / 2009 ANNUAL BUDGET

### Instructional Services ( \$000 )

	2008/2009 Annual Budget		2007/2008 Annual Budget		\$ Change	% Change
<b>Instructional Support</b>	<b>FTE</b>	<b>\$</b>	<b>FTE</b>	<b>\$</b>		
Exempt, Clerical, & Technical Sal & Ben	9.64	830.1	9.64	810.6	19.5	2.4%
Supplies & Services		62.4		62.4	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%
	9.64	1,229.2	9.64	1,209.7	19.5	1.6%
<b>Instruction</b>						
Classroom Teacher Sal & Ben	790.82	65,814.3	782.83	62,991.5	2,822.8	4.5%
Classroom Portion of P/VP Sal & Ben	38.84	4,066.3	39.24	3,971.7	94.6	2.4%
Librarian Salaries & Benefits	22.60	1,874.1	22.50	1,777.5	96.6	5.4%
Counselor Salaries & Benefits	27.09	2,479.7	27.49	2,467.4	12.3	0.5%
Teacher-on-Call Sal & Ben		4,513.4		4,391.9	121.5	2.8%
School Assist., Clerical, PVP & Exempt Sal & Ben	94.20	3,457.0	98.80	3,515.0	(58.0)	-1.6%
Supplies & Services		3,545.3		3,465.5	79.8	2.3%
Instructional Supplies (formerly Learning Resources)		1,208.1		1,170.9	37.2	3.2%
Contracts for Services		1,201.1		938.7	262.4	28.0%
Provision for 2008/2009 Budget		0.0		3,893.4	(3,893.4)	-100.0%
Professional Development		80.5		80.5	0.0	0.0%
GAAP Implementation Expenses		384.0		311.1	72.9	23.4%
	973.55	88,623.8	970.86	88,975.1	(351.3)	-0.4%
<b>School Administration</b>						
P/VP Sal & Ben	58.40	6,636.0	58.00	6,483.4	152.6	2.4%
Clerical Sal & Ben	89.28	4,250.4	88.44	4,103.1	147.3	3.6%
Supplies & Services		353.8		332.0	21.8	6.6%
	147.68	11,240.2	146.44	10,918.5	321.7	2.9%
<b>Special Education</b>						
Classroom Teacher and TOC Sal & Ben	119.75	10,438.2	118.05	9,746.5	691.7	7.1%
Special Student Assistants Sal & Ben	294.14	11,172.6	272.65	9,955.2	1217.4	12.2%
Clerical, ASA, Exempt & P/VP Sal & Ben	27.78	2,063.6	31.73	2,253.8	(190.2)	-8.4%
Supplies & Services		298.6		370.6	(72.0)	-19.4%
Contracts for Services		438.8		429.7	9.1	2.1%
	441.67	24,411.8	422.43	22,755.7	1,656.1	7.3%

**Greater Victoria School District # 61**  
**2008 / 2009 ANNUAL BUDGET**  
**Instructional Services ( \$000 )**

	2008/09 Annual Budget		2007/08 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
<b>English as a Second Language</b>						
Classroom Teacher, TOC, Exempt, School Assist., & Clerical Sal & Ben	38.25	2,036.3	33.54	1,647.1	389.2	23.6%
Supplies & Services		92.9		104.2	(11.3)	-10.8%
	<u>38.25</u>	<u>2,129.2</u>	<u>33.54</u>	<u>1,751.3</u>	<u>377.9</u>	<u>22.0%</u>
<b>International Student Programs</b>						
Classroom Teacher and TOC Sal & Ben	34.20	3,043.5	29.60	2,517.5	526.0	20.9%
Clerical & Exempt Sal & Ben	11.45	976.1	10.45	861.6	114.5	13.3%
Supplies & Services		806.6		674.2	132.4	19.6%
Contracts for Services		554.0		457.0	97.0	21.2%
	<u>45.65</u>	<u>5,380.2</u>	<u>40.05</u>	<u>4,510.3</u>	<u>869.9</u>	<u>19.3%</u>
<b>Career Programs</b>						
Classroom Teacher and TOC Sal & Ben	9.92	877.1	8.83	719.0	158.1	22.0%
School Assist., & Exempt Sal & Ben	7.07	282.2	9.43	347.0	(64.8)	-18.7%
Supplies & Services		269.0		338.2	(69.2)	-20.5%
	<u>16.99</u>	<u>1,428.3</u>	<u>18.26</u>	<u>1,404.2</u>	<u>24.1</u>	<u>1.7%</u>
<b>Aboriginal Education</b>						
Classroom Teacher and TOC Sal & Ben	10.26	890.5	10.26	808.1	82.4	10.2%
School Assist., Clerical, Exempt, & ASA Sal & Ben	13.18	707.6	13.18	677.4	30.2	4.5%
Supplies & Services		135.0		124.2	10.8	8.7%
Contracts for Services		108.7		96.8	11.9	12.3%
	<u>23.44</u>	<u>1,841.8</u>	<u>23.44</u>	<u>1,706.5</u>	<u>135.3</u>	<u>7.9%</u>
<b>Community Schools</b>						
Clerical, Exempt and P/VP Sal & Ben	3.82	233.6	3.34	221.4	12.2	5.5%
Contracts for Services		156.7		156.2	0.5	0.3%
	<u>3.82</u>	<u>390.3</u>	<u>3.34</u>	<u>377.6</u>	<u>12.7</u>	<u>3.4%</u>
<b>Adult &amp; Continuing Education /Summer School</b>						
Classroom Teacher and TOC Sal & Ben	16.90	1,455.9	19.01	1,486.6	(30.7)	-2.1%
Exempt, P/VP, and Clerical Sal & Ben	3.69	277.4	3.69	267.7	9.7	3.6%
Supplies & Services		126.9		95.4	31.5	33.0%
Contracts for Services		75.2		75.2	0.0	0.0%
	<u>20.59</u>	<u>1,935.4</u>	<u>22.70</u>	<u>1,924.9</u>	<u>10.5</u>	<u>0.5%</u>
<b>GRAND TOTAL FUNCTION 1</b>	<b><u>1,721.28</u></b>	<b><u>138,610.2</u></b>	<b><u>1,690.70</u></b>	<b><u>135,533.8</u></b>	<b><u>3,076.4</u></b>	<b><u>2.3%</u></b>

**Greater Victoria School District # 61**  
**2008 / 2009 ANNUAL BUDGET**  
**District Administration ( \$000 )**

	2008/2009 Annual Budget		2007/2008 Annual Budget		\$ Change	% Change
<b>Governance</b>	<b>FTE</b>	<b>\$</b>	<b>FTE</b>	<b>\$</b>		
Trustee Indemnity	9.00	132.5	9.00	132.6	(0.1)	-0.1%
Clerical Sal & Ben	0.50	32.1	0.50	31.3	0.8	2.6%
Supplies & Services		87.8		87.8	0.0	0.0%
Contracts for Services		111.1		11.1	100.0	900.9%
	<u>9.50</u>	<u>363.5</u>	<u>9.50</u>	<u>262.8</u>	<u>100.7</u>	<u>38.3%</u>
<b>Educational Administration</b>						
Exempt Sal & Ben	7.00	803.2	7.00	792.0	11.2	1.4%
Clerical & TOC Sal & Ben	4.74	260.1	4.74	256.6	3.5	1.4%
Supplies & Services		65.6		65.2	0.4	0.6%
Contracts for Services		16.8		16.8	0.0	0.0%
	<u>11.74</u>	<u>1,145.7</u>	<u>11.74</u>	<u>1,130.6</u>	<u>15.1</u>	<u>1.3%</u>
<b>Business Administration</b>						
Exempt Sal & Ben	6.60	707.3	6.60	690.1	17.2	2.5%
Clerical Sal & Ben	20.37	1,127.3	20.37	1,119.0	8.3	0.7%
Supplies & Services		157.6		156.4	1.2	0.8%
Contracts for Services		160.3		160.3	0.0	0.0%
	<u>26.97</u>	<u>2,152.5</u>	<u>26.97</u>	<u>2,125.8</u>	<u>26.7</u>	<u>1.3%</u>
<b>Human Resources</b>						
Exempt Sal & Ben	6.00	468.2	6.00	465.2	3.0	0.6%
Clerical & TOC Sal & Ben	3.61	199.4	2.89	165.9	33.5	20.2%
Supplies & Services		56.6		61.7	(5.1)	-8.3%
Contracts for Services		6.3		10.3	(4.0)	-38.8%
	<u>9.61</u>	<u>730.5</u>	<u>8.89</u>	<u>703.1</u>	<u>27.4</u>	<u>3.9%</u>
<b>GRAND TOTAL FUNCTION 4</b>	<b><u>57.82</u></b>	<b><u>4,392.2</u></b>	<b><u>57.10</u></b>	<b><u>4,222.3</u></b>	<b><u>169.9</u></b>	<b><u>4.0%</u></b>

**Greater Victoria School District # 61**  
**2008 / 2009 ANNUAL BUDGET**  
**Operations and Maintenance ( \$000 )**

	2008/2009 Annual Budget		2007/2008 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
<b>Administration</b>						
Health and Safety Teacher and TOC Sal & Ben		72.2		72.2	0.0	0.0%
Exempt Sal & Ben	5.90	643.0	5.90	616.6	26.4	4.3%
Clerical & Technical Sal & Ben	8.30	483.9	8.30	474.7	9.2	1.9%
Supplies & Services		100.4		99.8	0.6	0.6%
Contracts for Services		368.6		346.4	22.2	6.4%
	14.20	1,668.1	14.20	1,609.7	58.4	3.6%
<b>Plant Maintenance</b>						
Foremen & Tradesmen Sal & Ben	35.50	2,436.0	35.50	2,350.8	85.2	3.6%
Supplies & Services		1,109.0		1,081.3	27.7	2.6%
Contracts for Services		341.2		343.3	(2.1)	-0.6%
	35.50	3,886.2	35.50	3,775.4	110.8	2.9%
<b>Custodial Services</b>						
Custodian, Foremen & Tradesmen	132.70	6,952.0	132.24	6,857.8	94.2	1.4%
Supplies & Services		526.9		511.8	15.1	3.0%
Contracts for Services		167.2		166.4	0.8	0.5%
	132.70	7,646.1	132.24	7,536.0	110.1	1.5%
<b>Grounds Maintenance</b>						
Foremen & Tradesmen Sal & Ben	15.80	925.1	15.80	908.0	17.1	1.9%
Supplies & Services		83.0		80.7	2.3	2.9%
Contracts for Services		153.8		152.5	1.3	0.9%
	15.80	1,161.9	15.80	1,141.2	20.7	1.8%
<b>Utilities</b>						
Electricity		1,064.9		1,282.0	(217.1)	-16.9%
Heating		2,027.6		1,586.7	440.9	27.8%
Water, Sewage, and Garbage		439.0		459.0	(20.0)	-4.4%
	0.00	3,531.5	0.00	3,327.7	203.8	6.1%
<b>Equipment Repair</b>						
Technical & Clerical Sal & Ben	13.80	895.7	13.80	877.2	18.5	2.1%
Supplies & Services		285.4		280.1	5.3	1.9%
Contracts for Services		433.8		429.7	4.1	1.0%
	13.80	1,615.0	13.80	1,587.0	27.9	1.8%
<b>Community Use</b>						
Clerical & Custodian Sal & Ben	4.00	261.1	3.70	244.5	16.6	6.8%
Supplies & Services		28.6		27.8	0.8	2.9%
Contracts for Services		16.7		16.7	0.0	0.0%
	4.00	306.4	3.70	289.0	17.4	6.0%
<b>GRAND TOTAL FUNCTION 5</b>	<b>216.00</b>	<b>19,815.2</b>	<b>215.24</b>	<b>19,266.0</b>	<b>549.1</b>	<b>2.9%</b>

**Greater Victoria School District # 61**  
**2008 / 2009 ANNUAL BUDGET**  
**Transportation and Housing ( \$000 )**

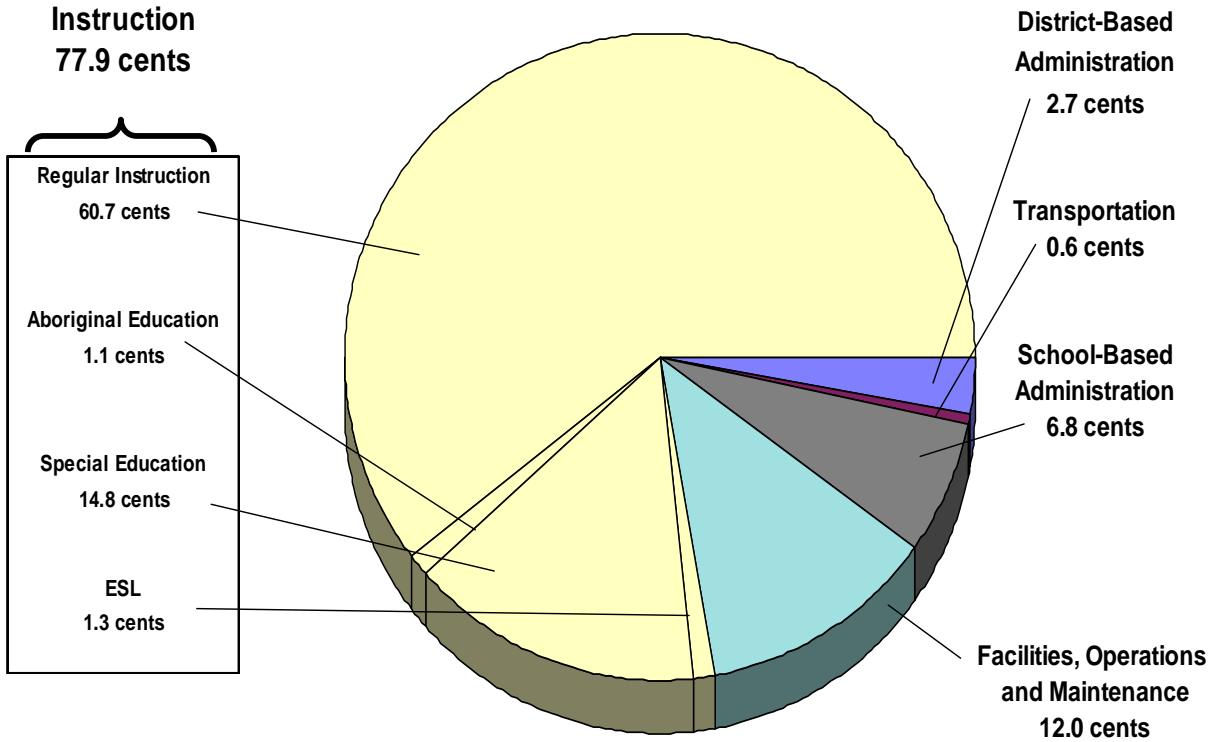
	2008/2009 Annual Budget		2007/2008 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
<b>Administration (0.5 FTE)</b>						
Clerical Sal & Ben	0.50	24.6	0.50	24.1	0.5	2.1%
Supplies & Services		3.3		3.3	0.0	0.0%
	<u>0.50</u>	<u>27.9</u>	<u>0.50</u>	<u>27.4</u>	<u>0.5</u>	<u>1.8%</u>
<b>Busing</b>						
Supplies & Services		32.4		32.3	0.1	0.3%
Contracts for Services (Regular)		144.7		144.7	0.0	0.0%
Contracts for Services (Special Ed.)		827.6		827.6	0.0	0.0%
	<u>0.00</u>	<u>1,004.7</u>	<u>0.00</u>	<u>1,004.6</u>	<u>0.1</u>	<u>0.0%</u>
<b>Crossing Guards</b>						
Contracts for Services		2.8		2.8	0.0	0.0%
	<u>0.00</u>	<u>2.8</u>	<u>0.00</u>	<u>2.8</u>	<u>0.0</u>	<u>0.0%</u>
<b>GRAND TOTAL FUNCTION 7</b>	<b><u>0.50</u></b>	<b><u>1,035.4</u></b>	<b><u>0.50</u></b>	<b><u>1,034.8</u></b>	<b><u>0.6</u></b>	<b><u>0.1%</u></b>

# Other Data

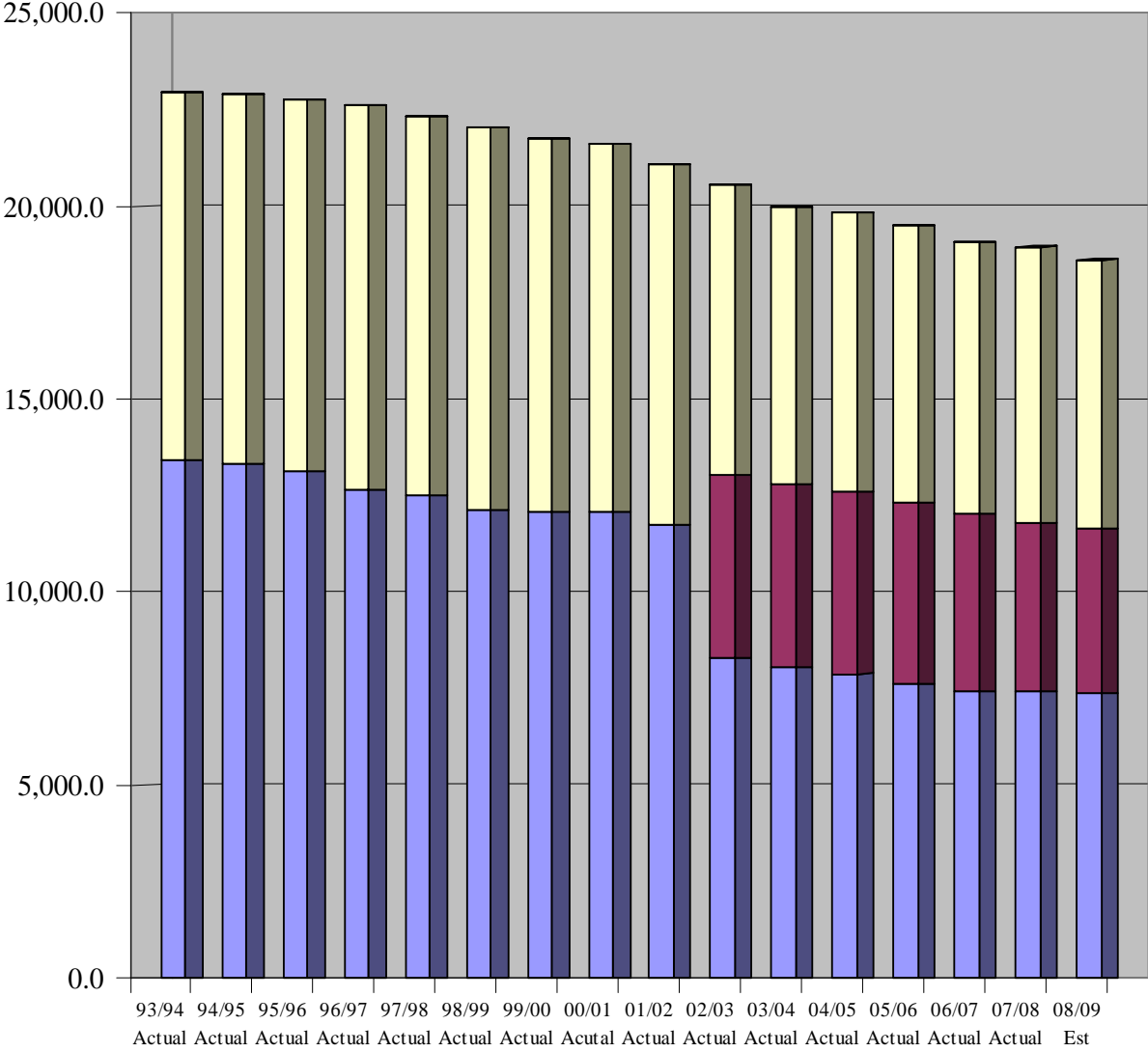
**ANNUAL OPERATING BUDGET  
COMPARISON OF PERCENTAGES  
BY MAJOR BUDGET EXPENDITURE CATEGORIES**

	<b>2008/2009 Greater Victoria</b>	<b>2007/2008 Provincial</b>
<b>Projected School-Aged FTE Enrolment</b>	<i>18,611</i>	<i>539,237</i>
<b>Instruction</b>	77.9%	76.4%
<b>School-Based Administration</b>	6.8%	6.6%
<b>District-Based Administration</b>	2.7%	3.2%
<b>Operations and Maintenance</b>	12.0%	11.8%
<b>Transportation</b>	0.6%	2.0%
<b>Total</b>	100.00%	100.0%

**HOW DO WE SPEND EACH  
EDUCATIONAL DOLLAR IN 2008/2009?**



## Enrolment Full Time Equivalent School Aged Students



■ Elementary   
 ■ Middle   
 ■ Secondary

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

<b>School Year</b>	<b>Elementary</b>	<b>Middle</b>	<b>Secondary</b>	<b>Total</b>	<b>Enrolment Decline</b>
<b>(Actuals)</b>	<b>(K to 7)</b>		<b>(8 to 12)</b>		
1993 / 94	13,426.1		9,536.7	22,962.8	
1994 / 95	13,328.4		9,564.8	22,893.2	(69.6)
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)
	<b>(K to 5)</b>	<b>(6 to 8)</b>	<b>(9 to 12)</b>		
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)
<b>(Estimate)</b>					
2008 / 09	7,383.0	4,243.0	6,985.2	18,611.2	(331.5)

# 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, 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.