



2009/2010

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: May, 2009

RE: 2009/2010 Annual Operating Budget

On behalf of your Administration, I am pleased to present the 2009/2010 Annual Operating Budget for the Greater Victoria School District No. 61. This budget was approved by the Board of Education on April 20, 2009. The 2009/2010 Annual Operating Budget totals \$168,861,785 and does not include Capital Spending.

Comparisons to the prior year have been restated, where necessary, to match the changes made to the 2009/2010 revenue and expenditure classifications.

In preparing the 2009/2010 budget we have reflected a projected decline in enrolment of 264 full time equivalent (FTE) students as compared to 2008/2009. Enrolment continues to decline.

At the beginning of the 2009/2010 budget process, the Board faced an operating budget shortfall of \$6,344,746. 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 budget was carefully reviewed to identify any potential surplus carry forward funding. The outcome of this review was a projected one-time 2008/2009 carry forward amount of \$5,800,000 which was appropriated to be applied against the 2009/2010 budget shortfall. This left a deficit of \$544,746 needing to be addressed in order to balance the 2009/2010 budget.

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. During the budget deliberations, every effort was made to minimize the impact of the budget reductions on classroom activities. To this end, the approved budget reductions included district administration exempt staff and clerical positions, facilities services labourer position, and the removal of the general provision for inflation for supplies and expenses.

Since the Board will be facing a structural deficit in excess of \$6,000,000 for the 2010/2011 school year, very difficult decisions will need to be made in order to manage the operating expenditures within the funding levels provided. 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 efficiencies can be achieved in the district.

School District No. 61 (Greater Victoria)

2009/2010 Annual Operating Budget

Trustees

Tom Ferris, Chairperson
David Pitre, Vice-Chairperson

Jim Holland
Elaine Leonard
Peg Orcherton
Catherine Alpha

Bev Horsman
Michael McEvoy
John Young

Officials

John Gaipman
Superintendent

George J. Ambeault
Secretary-Treasurer

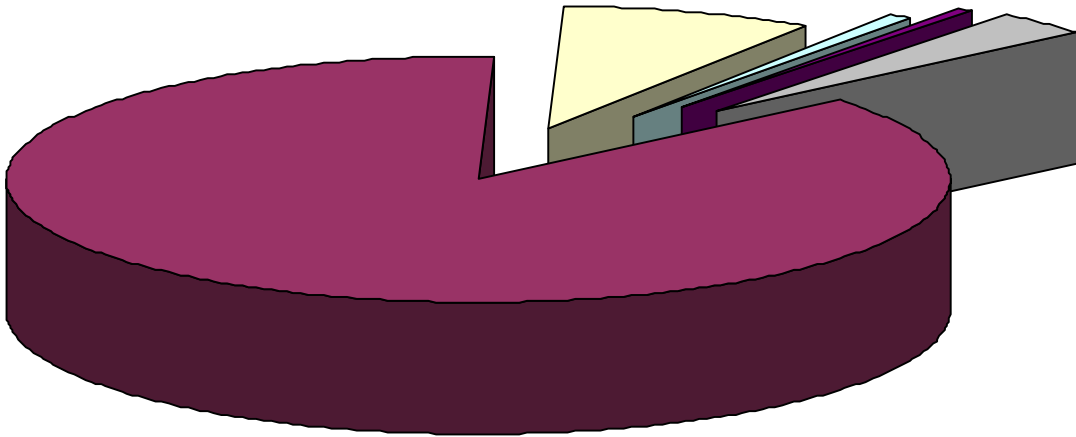
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Revenues

2009/2010 Annual Budget Revenue

\$168.9 Million



- Provincial Grants (Ministry of Education) 86.5%
- Other Fees and Revenue 8.8%
- Rentals and Leases 0.7%
- Investment Revenue 0.5%
- Appropriation from 2008/09 Operating Surplus 3.4%

Greater Victoria School District # 61
2009 / 2010 ANNUAL BUDGET
Revenue Summary (\$000)

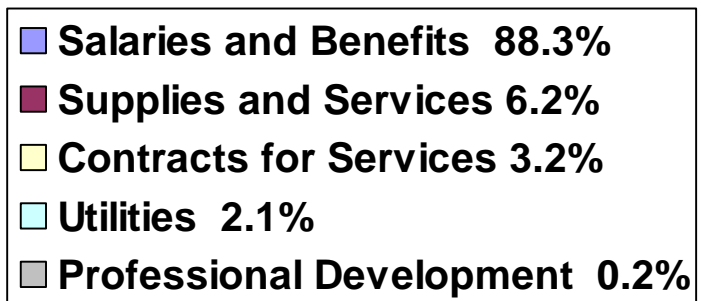
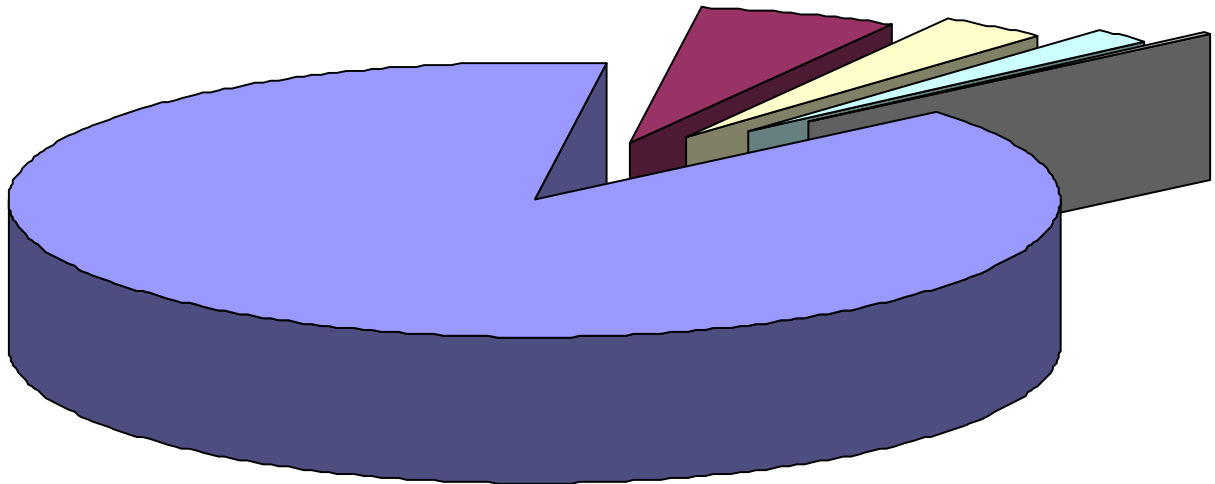
	2009/2010 Annual Budget	2008/2009 Annual Budget	\$ Change	% Change
Provincial Grants (Ministry of Education)	146,138.3	143,572.2	2,566.1	1.8%
Other Fees and Revenue				
Other Ministry of Education Grants	6,317.4	6,257.2	60.2	1.0%
Other School Districts	54.6	46.4	8.2	17.8%
Summer School Fees	79.0	58.9	20.1	34.1%
Offshore/Out-Of-Province Fees	7,258.4	7,175.8	82.6	1.2%
Local Education Agreements	854.9	829.6	25.3	3.1%
Miscellaneous Fees and Revenues	299.0	295.1	3.9	1.3%
Subtotal Other Fees and Revenue	14,863.3	14,663.0	200.3	1.4%
Rentals and Leases	1,160.2	1,160.2	0.0	0.0%
Investment Revenue	900.0	1,159.5	(259.5)	-22.4%
SUBTOTAL OPERATING REVENUE	163,061.8	160,554.9	2,506.9	1.6%
Budgeted Prior Year Operating Surplus Appropriation	5,800.0	4,098.1	1,701.9	41.5%
TOTAL OPERATING REVENUE	168,861.8	164,653.0	4,208.8	2.6%

Greater Victoria School District # 61
2009 / 2010 ANNUAL BUDGET
Ministry of Education Grant Summary (\$000)

	2009/2010 Annual Budget	2008/2009 Annual Budget	\$ Change	% Change
Student Base Allocation	\$	\$		
Student funding	108,743.6	108,897.2	(153.6)	-0.1%
Subtotal Student Base Allocation	<u>108,743.6</u>	<u>108,897.2</u>	<u>(153.6)</u>	<u>-0.1%</u>
Enrolment Decline	146.2	412.8	(266.6)	-64.6%
Unique Student Needs				
English as Second Language	1,607.2	1,507.4	99.8	6.6%
Aboriginal Education	1,365.9	1,318.2	47.7	3.6%
Special Education				
- Level 1 - Dependent Handicapped	672.0	896.0	(224.0)	-25.0%
- Level 2 - Low Incidence	8,424.0	7,856.0	568.0	7.2%
- Level 3 - Intensive Behaviour	2,220.0	2,304.0	(84.0)	-3.6%
Adult Education	828.9	1,115.0	(286.1)	-25.7%
Subtotal Unique Student Needs	<u>15,117.9</u>	<u>14,996.6</u>	<u>121.3</u>	<u>0.8%</u>
Salary Differential	2,617.4	2,728.6	(111.2)	-4.1%
Labour Settlement Funding	17,923.9	14,942.5	2,981.4	20.0%
Unique Geographic Factors	794.1	799.1	(5.0)	-0.6%
Transportation and Housing	795.4	795.4	0.0	0.0%
TOTAL PROVINCIAL GRANTS (MOE)	<u><u>146,138.3</u></u>	<u><u>143,572.2</u></u>	<u><u>2,566.1</u></u>	<u><u>1.8%</u></u>

Expenditures

2009/2010 Expenditure Classifications

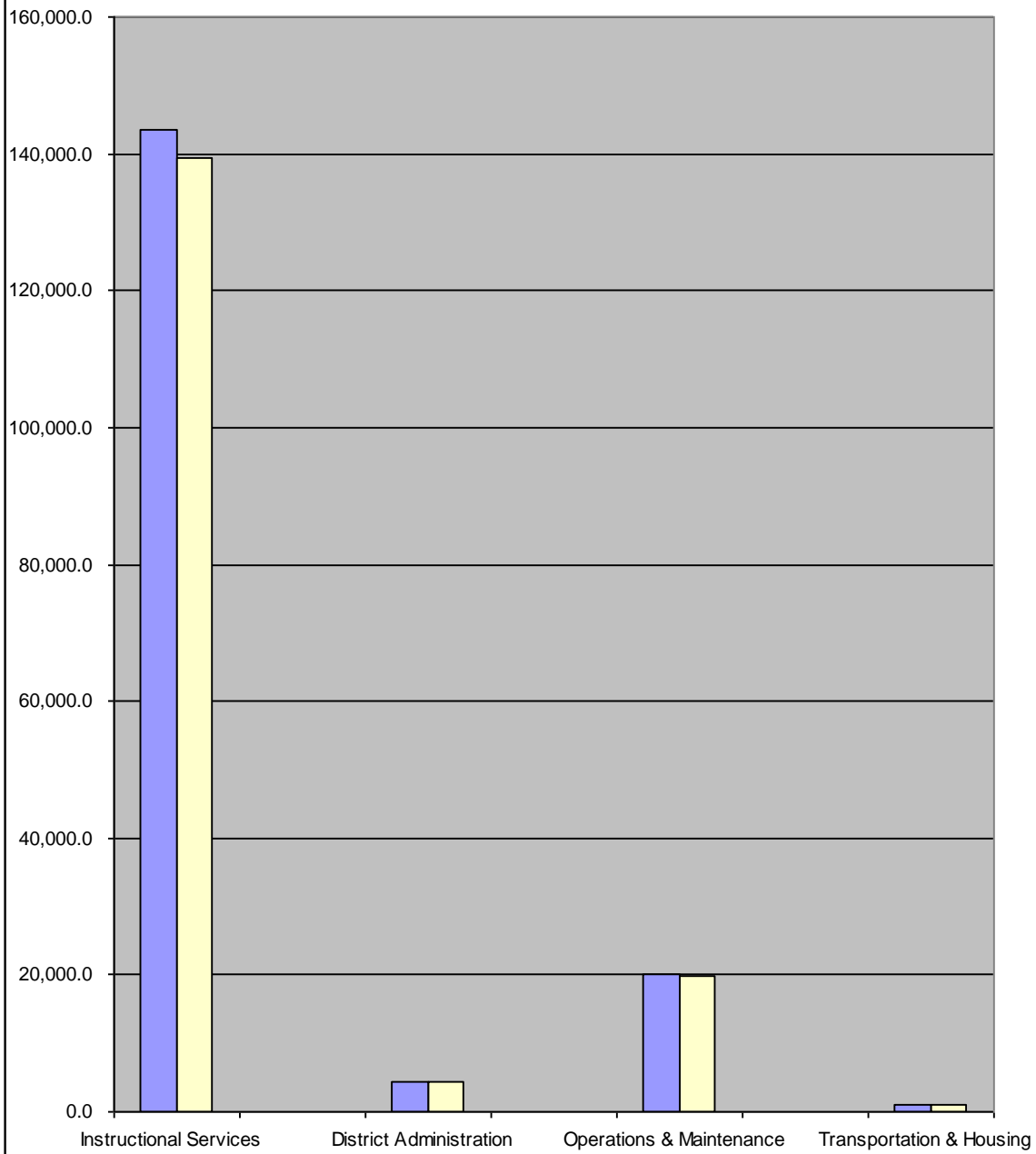


Greater Victoria School District # 61
2009 / 2010 ANNUAL BUDGET
Summary By Expenditure Classifications (\$000)

	2009/2010 Annual Budget	2008/2009 Annual Budget	\$ Change	% Change
Operating Expenditure Budget				
Salaries and Benefits	149,187.4	145,065.5	4,121.9	2.8%
Supplies and Services ¹	10,369.7	10,291.7	78.0	0.8%
Contracts for Services	5,439.8	5,490.0	(50.2)	-0.9%
Utilities	3,589.1	3,531.5	57.6	1.6%
Professional Development	275.8	274.3	1.4	0.5%
TOTAL	168,861.8	164,653.0	4,208.8	2.6%
	% of Total	% of Total		
Salaries and Benefits	88.4%	88.1%		
Supplies and Services	6.1%	6.3%		
Contracts for Services	3.2%	3.3%		
Utilities	2.1%	2.1%		
Professional Development	0.2%	0.2%		
TOTAL	100.0%	100.0%		

¹ 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 2009/10 and in 2008/09 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.

Expenditures by Function



■ 2009/2010

■ 2008/2009

Greater Victoria School District # 61
2009 / 2010 ANNUAL BUDGET
Function Summary (\$000)

	2009/2010 Annual Budget		2008/2009 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
Instructional Services						
Salaries & Benefits	1,736.41	132,657.6	1,721.28	128,702.1	3,955.5	3.1%
Supplies & Services		7,052.4		6,974.4	78.1	1.1%
Contracts for Services		2,664.6		2,730.2	(65.6)	-2.4%
Professional Development		253.4		251.9	1.4	0.6%
	<u>1,736.41</u>	<u>142,628.1</u>	<u>1,721.28</u>	<u>138,658.6</u>	<u>3,969.5</u>	<u>2.9%</u>
District Administration						
Salaries & Benefits	55.26	3,718.7	57.32	3,672.8	45.9	1.2%
Supplies & Services		368.6		368.6	0.0	0.0%
Contracts for Services		194.4		294.4	(100.0)	-34.0%
	<u>55.26</u>	<u>4,281.7</u>	<u>57.32</u>	<u>4,335.8</u>	<u>(54.1)</u>	<u>-1.2%</u>
Operations & Maintenance						
Salaries & Benefits	213.27	12,785.8	216.47	12,666.0	119.8	0.9%
Supplies & Services		2,113.1		2,113.1	0.0	0.0%
Contracts for Services		1,558.5		1,481.4	77.1	5.2%
Professional Development		22.4		22.4	0.0	0.0%
Utilities		3,589.1		3,531.5	57.6	1.6%
	<u>213.27</u>	<u>20,068.9</u>	<u>216.47</u>	<u>19,814.4</u>	<u>254.5</u>	<u>1.3%</u>
Transportation & Housing						
Salaries & Benefits	0.50	25.2	0.50	24.6	0.5	2.1%
Supplies & Services		35.7		35.7	0.0	0.0%
Contracts for Services		1,022.2		984.1	38.1	3.9%
	<u>0.50</u>	<u>1,083.1</u>	<u>0.50</u>	<u>1,044.3</u>	<u>38.8</u>	<u>3.7%</u>
SUB-TOTAL OPERATING EXPENDITURE	<u>2,005.44</u>	<u>168,061.8</u>	<u>1,995.57</u>	<u>163,853.0</u>	<u>4,208.8</u>	<u>2.6%</u>
Interfund transfer - Capital Asset Purchases		800.0		800.0	0.0	0.0%
TOTAL OPERATING EXPENDITURE	<u>2,005.44</u>	<u>168,861.8</u>	<u>1,995.57</u>	<u>164,653.0</u>	<u>4,208.8</u>	<u>2.6%</u>

Greater Victoria School District # 61

2009 / 2010 ANNUAL BUDGET

Instructional Services (\$000)

	2009/2010 Annual Budget		2008/2009 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
Instructional Support						
Exempt, Clerical, & Technical Sal & Ben	9.29	796.1	9.14	768.9	27.2	3.5%
Supplies & Services		56.7		56.7	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%
	9.29	1,189.5	9.14	1,162.3	27.2	2.3%
Instruction						
Classroom Teacher Sal & Ben	793.77	67,436.8	790.82	65,814.3	1,622.5	2.5%
Classroom Portion of P/VP Sal & Ben	39.92	4,380.3	40.34	4,214.8	165.5	3.9%
Librarian Salaries & Benefits	22.40	1,886.6	22.60	1,874.1	12.5	0.7%
Counselor Salaries & Benefits	27.13	2,337.6	27.09	2,479.7	(142.1)	-5.7%
Teacher-on-Call Sal & Ben		4,989.3		4,510.3	479.0	10.6%
School Assist., Clerical, & Exempt Sal & Ben	100.36	3,741.0	93.99	3,379.9	361.1	10.7%
Supplies & Services		3,616.2		3,626.6	(10.4)	-0.3%
Instructional Supplies (formerly Learning Resources)		1,160.2		1,208.1	(47.9)	-4.0%
Contracts for Services		1,181.5		1,191.5	(10.0)	-0.8%
Professional Development		82.1		80.6	1.5	1.8%
GAAP Implementation Expenses		339.8		384.0	(44.2)	-11.5%
	983.58	91,151.4	974.84	88,764.0	2,387.4	2.7%
School Administration						
P/VP Sal & Ben	58.00	7,053.6	58.40	6,636.0	417.6	6.3%
Clerical Sal & Ben	90.01	4,417.2	89.28	4,250.4	166.8	3.9%
Supplies & Services		383.4		353.8	29.6	8.4%
	148.01	11,854.2	147.68	11,240.2	614.0	5.5%
Special Education						
Classroom Teacher and TOC Sal & Ben	120.84	10,739.8	120.75	10,536.4	203.4	1.9%
Special Student Assistants Sal & Ben	303.53	11,722.5	294.14	11,172.6	549.9	4.9%
Clerical, ASA, Exempt & P/VP Sal & Ben	26.85	2,033.1	26.78	1,965.4	67.7	3.4%
Supplies & Services		300.2		298.6	1.6	0.5%
Contracts for Services		449.8		438.8	11.0	2.5%
	451.22	25,245.5	441.67	24,411.8	833.7	3.4%

Greater Victoria School District # 61
2009 / 2010 ANNUAL BUDGET
Instructional Services (\$000)

	2009/2010 Annual Budget		2008/2009 Annual Budget		\$ Change	% Change
English as a Second Language	FTE	\$	FTE	\$		
Classroom Teacher, TOC, Exempt, School Assist., & Clerical Sal & Ben	33.76	1,990.5	38.25	2,036.3	(45.8)	-2.3%
Supplies & Services		129.6		92.9	36.7	39.5%
	<u>33.76</u>	<u>2,120.1</u>	<u>38.25</u>	<u>2,129.2</u>	<u>(9.1)</u>	<u>0.0%</u>
International Student Programs						
Classroom Teacher and TOC Sal & Ben	35.11	3,123.0	34.20	3,043.5	79.5	2.6%
Clerical & Exempt Sal & Ben	12.65	1,128.1	11.45	976.1	152.0	15.6%
Supplies & Services		800.7		806.6	(5.9)	-0.7%
Contracts for Services		485.5		554.0	(68.5)	-12.4%
	<u>47.76</u>	<u>5,537.3</u>	<u>45.65</u>	<u>5,380.2</u>	<u>157.1</u>	<u>2.9%</u>
Career Programs						
Classroom Teacher and TOC Sal & Ben	9.30	811.1	9.92	877.1	(66.0)	-7.5%
School Assist., & Exempt Sal & Ben	9.60	372.5	7.07	282.1	90.4	32.0%
Supplies & Services		346.8		269.1	77.7	28.9%
	<u>18.90</u>	<u>1,530.4</u>	<u>16.99</u>	<u>1,428.3</u>	<u>102.1</u>	<u>7.1%</u>
Aboriginal Education						
Classroom Teacher and TOC Sal & Ben	10.63	970.1	10.26	890.5	79.6	8.9%
School Assist., Clerical, Exempt, & ASA Sal & Ben	14.08	765.0	13.18	707.6	57.4	8.1%
Supplies & Services		136.0		135.0	1.0	0.7%
Contracts for Services		108.7		108.7	0.0	0.0%
	<u>24.71</u>	<u>1,979.8</u>	<u>23.44</u>	<u>1,841.8</u>	<u>138.0</u>	<u>7.5%</u>
Community Schools						
Clerical, Exempt and P/VP Sal & Ben	2.20	117.4	3.03	168.9	(51.5)	-30.5%
Contracts for Services		196.5		196.5	0.0	0.0%
	<u>2.20</u>	<u>313.9</u>	<u>3.03</u>	<u>365.4</u>	<u>(51.5)</u>	<u>-14.1%</u>
Adult & Continuing Education /Summer School						
Classroom Teacher and TOC Sal & Ben	13.29	1,215.4	16.90	1,455.9	(240.5)	-16.5%
Exempt, P/VP, and Clerical Sal & Ben	3.69	290.8	3.69	277.4	13.4	4.8%
Supplies & Services		122.6		126.9	(4.3)	-3.4%
Contracts for Services		77.2		75.2	2.0	2.7%
	<u>16.98</u>	<u>1,706.0</u>	<u>20.59</u>	<u>1,935.4</u>	<u>(229.4)</u>	<u>-11.9%</u>
GRAND TOTAL FUNCTION 1	<u>1,736.41</u>	<u>142,628.1</u>	<u>1,721.28</u>	<u>138,658.6</u>	<u>3,969.5</u>	<u>2.9%</u>

Greater Victoria School District # 61
2009 / 2010 ANNUAL BUDGET
District Administration (\$000)

	2009/2010 Annual Budget		2008/2009 Annual Budget		\$ Change	% Change
Governance	FTE	\$	FTE	\$		
Trustee Indemnity	9.00	164.5	9.00	132.5	32.0	24.2%
Clerical Sal & Ben	0.50	33.0	0.50	32.1	0.9	2.8%
Supplies & Services		87.8		87.8	0.0	0.0%
Contracts for Services		11.1		111.1	(100.0)	-90.0%
	<u>9.50</u>	<u>296.4</u>	<u>9.50</u>	<u>363.5</u>	<u>(67.1)</u>	<u>-18.5%</u>
Educational Administration						
Exempt Sal & Ben	6.50	774.2	6.50	745.8	28.5	3.8%
Clerical & TOC Sal & Ben	4.24	245.7	4.74	260.1	(14.4)	-5.6%
Supplies & Services		66.6		66.6	0.0	0.0%
Contracts for Services		16.8		16.8	0.0	0.0%
	<u>10.74</u>	<u>1,103.3</u>	<u>11.24</u>	<u>1,089.3</u>	<u>14.0</u>	<u>1.3%</u>
Business Administration						
Exempt Sal & Ben	5.60	667.7	6.60	707.3	(39.6)	-5.6%
Clerical Sal & Ben	19.87	1,126.0	20.37	1,127.3	(1.3)	-0.1%
Supplies & Services		157.6		157.6	0.0	0.0%
Contracts for Services		160.3		160.3	0.0	0.0%
	<u>25.47</u>	<u>2,111.6</u>	<u>26.97</u>	<u>2,152.5</u>	<u>(40.9)</u>	<u>-1.9%</u>
Human Resources						
Exempt Sal & Ben	6.00	505.6	6.00	468.2	37.4	8.0%
Clerical & TOC Sal & Ben	3.55	202.0	3.61	199.4	2.6	1.3%
Supplies & Services		56.6		56.6	0.0	0.0%
Contracts for Services		6.3		6.3	0.0	0.0%
	<u>9.55</u>	<u>770.4</u>	<u>9.61</u>	<u>730.5</u>	<u>39.9</u>	<u>5.5%</u>
GRAND TOTAL FUNCTION 4	<u>55.26</u>	<u>4,281.7</u>	<u>57.32</u>	<u>4,335.8</u>	<u>(54.1)</u>	<u>-1.2%</u>

Greater Victoria School District # 61
2009 / 2010 ANNUAL BUDGET
Operations and Maintenance (\$000)

	2009/2010 Annual Budget		2008/2009 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
Administration						
Health and Safety Teacher and TOC Sal & Ben		72.2		72.2	(0.0)	0.0%
Exempt Sal & Ben	5.90	674.4	5.90	643.4	30.9	4.8%
Clerical & Technical Sal & Ben	7.07	424.8	8.57	484.0	(59.2)	-12.2%
Supplies & Services		78.0		78.0	0.0	0.0%
Contracts for Services		445.7		368.6	77.1	20.9%
Professional Development		22.4		22.4	0.0	0.0%
	12.97	1,717.5	14.47	1,668.6	48.9	2.9%
Plant Maintenance						
Foremen & Tradesmen Sal & Ben	35.50	2,517.0	35.50	2,436.0	81.0	3.3%
Supplies & Services		1,109.0		1,109.0	0.0	0.0%
Contracts for Services		339.6		341.2	(1.6)	-0.5%
	35.50	3,965.6	35.50	3,886.2	79.4	2.0%
Custodial Services						
Custodian, Foremen & Tradesmen	131.50	7,021.8	132.70	6,952.0	69.8	1.0%
Supplies & Services		526.9		526.9	0.0	0.0%
Contracts for Services		167.8		167.2	0.6	0.4%
	131.50	7,716.5	132.70	7,646.1	70.4	0.9%
Grounds Maintenance						
Foremen & Tradesmen Sal & Ben	15.80	940.9	15.80	925.1	15.8	1.7%
Supplies & Services		83.0		83.0	0.0	0.0%
Contracts for Services		154.8		153.8	1.0	0.6%
	15.80	1,178.7	15.80	1,161.9	16.8	1.4%
Utilities						
Electricity		1,064.9		1,064.9	0.0	0.0%
Heating		2,068.2		2,027.6	40.6	2.0%
Water, Sewage, and Garbage		455.9		439.0	16.9	3.9%
	0.00	3,589.1	0.00	3,531.5	57.6	1.6%
Equipment Repair						
Technical & Clerical Sal & Ben	13.50	865.9	14.00	892.2	(26.3)	-2.9%
Supplies & Services		287.7		287.7	0.0	0.0%
Contracts for Services		433.9		433.9	0.0	0.0%
	13.50	1,587.5	14.00	1,613.8	(26.3)	-1.6%
Community Use						
Clerical & Custodian Sal & Ben	4.00	268.8	4.00	261.1	7.7	2.9%
Supplies & Services		28.6		28.6	0.0	0.0%
Contracts for Services		16.7		16.7	0.0	0.0%
	4.00	314.1	4.00	306.4	7.7	2.5%
GRAND TOTAL FUNCTION 5	213.27	20,068.9	216.47	19,814.4	254.5	1.3%

Greater Victoria School District # 61
2009 / 2010 ANNUAL BUDGET
Transportation and Housing (\$000)

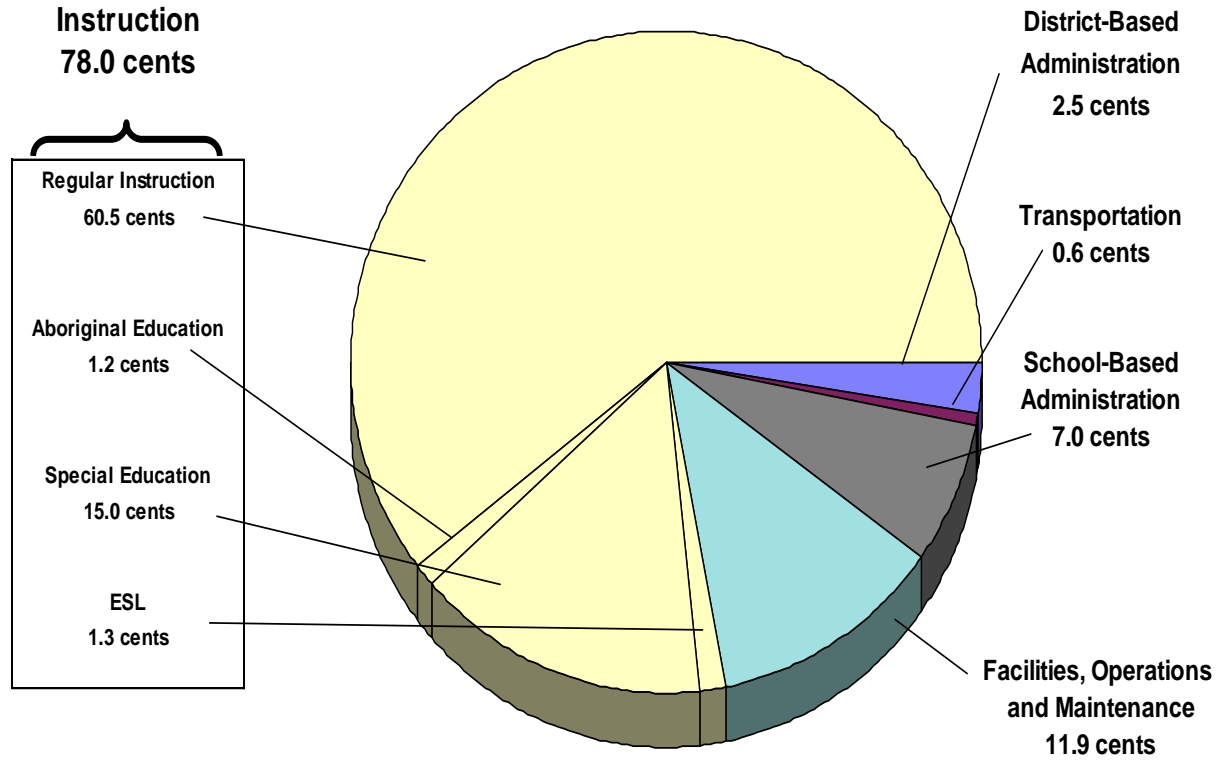
	2009/2010 Annual Budget		2008/2009 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
Administration						
Clerical Sal & Ben	0.50	25.2	0.50	24.6	0.6	2.5%
Supplies & Services		3.3		3.3	0.0	0.0%
	<u>0.50</u>	<u>28.5</u>	<u>0.50</u>	<u>27.9</u>	<u>0.6</u>	<u>2.2%</u>
Busing						
Supplies & Services		32.4		32.4	0.0	0.0%
Contracts for Services (Regular)		182.9		144.7	38.2	26.4%
Contracts for Services (Special Ed.)		827.6		827.6	0.0	0.0%
	<u>0.00</u>	<u>1,042.8</u>	<u>0.00</u>	<u>1,004.7</u>	<u>38.2</u>	<u>3.8%</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>1,083.1</u>	<u>0.50</u>	<u>1,044.3</u>	<u>38.8</u>	<u>3.7%</u>

Other Data

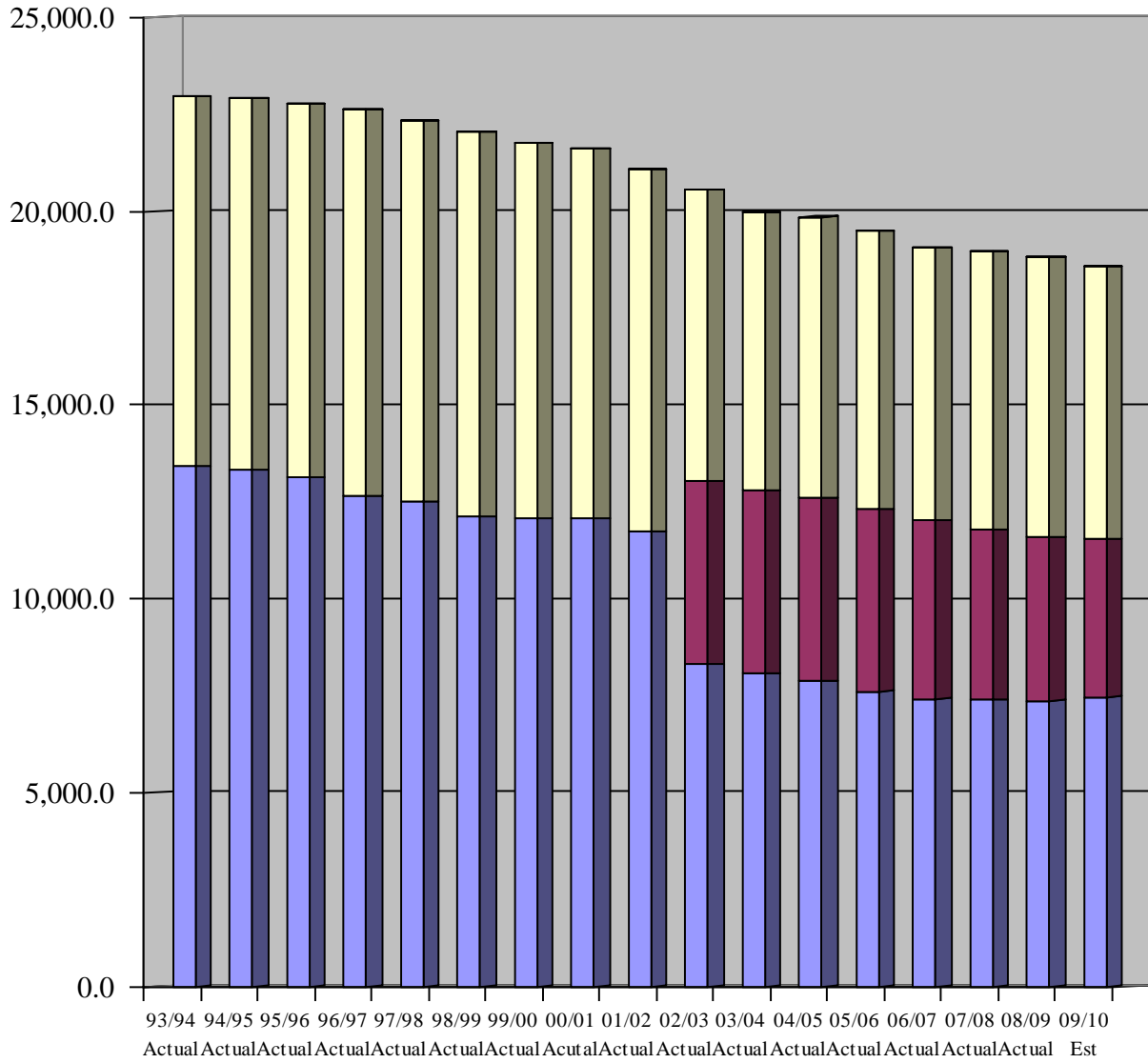
**ANNUAL OPERATING BUDGET
COMPARISON OF PERCENTAGES
BY MAJOR BUDGET EXPENDITURE CATEGORIES**

	2009/2010 Greater Victoria	2008/2009 Provincial
Projected School-Aged FTE Enrolment	<i>18,585</i>	<i>537,205</i>
Instruction	78.0%	76.4%
School-Based Administration	7.0%	6.7%
District-Based Administration	2.5%	3.2%
Operations and Maintenance	11.9%	11.6%
Transportation	0.6%	2.1%
Total	100.0%	100.0%

HOW DO WE SPEND EACH EDUCATIONAL DOLLAR IN 2009/2010?



Enrolment Full Time Equivalent School Aged Students



■ Elementary
 ■ Middle
 ■ Secondary

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)		
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)
	(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)
(Estimate)					
2009 / 10	7,465.0	4,080.0	7,039.8	18,584.8	(238.2)

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.