



**2010/2011**

**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, 2010  
**RE:** 2010/2011 Annual Operating Budget

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On behalf of your Administration, I am pleased to present the 2010/2011 Annual Operating Budget for the Greater Victoria School District No. 61. This budget was approved by the Board of Education on April 22, 2010. The 2010/2011 Annual Operating Budget totals \$169,731,620 and does not include Capital Spending.

Comparisons to the prior year have been restated, where necessary, to match the changes made to the 2010/2011 revenue and expenditure classifications. The 2010/2011 budget also reflects the transfer of the CommunityLINK grant funding and the related budgeted expenditure amounts from the operating fund into the special purpose trust funds.

In preparing the 2010/2011 budget we have reflected a projected increase in enrolment of 241 full time (FTE) equivalent students as compared to 2009/2010. This increase is due to the implementation of full day kindergarten in one-half of the district schools.

At the beginning of the 2010/2011 budget process, the Board faced an operating budget shortfall of \$9,383,940. 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 2009/2010 carry forward amount of \$8,000,000, which was approved to be appropriated and applied against the 2010/2011 budget shortfall at the February 15, 2010 board meeting. This left a deficit of \$1,383,940 needing to be addressed in order to balance the 2010/2011 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 options included a reduction in district administration exempt staff and clerical positions, facilities services clerical, maintenance and labourer positions and maintenance supplies, a 10% reduction in the school supplies budget, a reorganization of the Link at Burnside, S.J. Willis Alternative School and Continuing Education, an on-going two week spring break and facility/field rental rate increases.

Since the Board will be facing a structural deficit in excess of \$8,000,000 for the 2011/2012 school year, very difficult decisions will need to be made in order to manage the operating expenditures within the funding levels provided. The Board 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)**

## **2010/2011 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

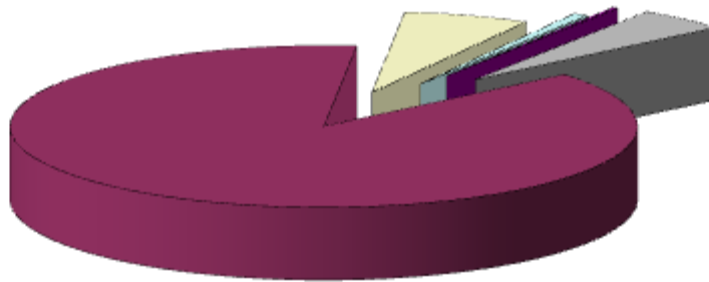
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# Revenues

## 2010/2011 Annual Budget Revenue

**\$169.7 Million**



- **Provincial Grants (Ministry of Education) 87.8%**
- **Other Fees and Revenue 6.5%**
- **Rentals and Leases 0.8%**
- **Investment Revenue 0.2%**
- **Appropriation from 2009/10 Operating Surplus 4.7%**

**Greater Victoria School District # 61**  
**2010 / 2011 ANNUAL BUDGET**  
**Revenue Summary ( \$000 )**

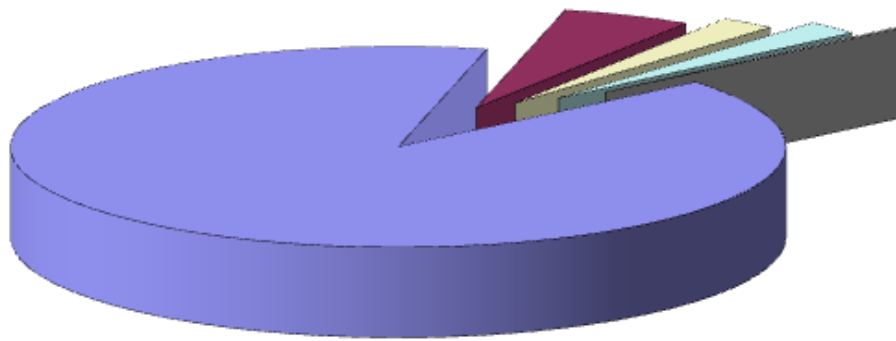
	2010/2011 Annual Budget	2009/2010 Annual Budget	\$ Change	% Change
<b>Provincial Grants (Ministry of Education)</b>	149,007.7	146,138.3	2,869.4	2.0%
<b>Other Fees and Revenue</b>				
Other Ministry of Education Grants	2,449.8	6,317.4	(3,867.6)	-61.2%
Other School Districts	56.7	54.6	2.1	3.9%
Summer School Fees	79.0	79.0	0.0	0.0%
Offshore/Out-Of-Province Fees	7,323.1	7,258.4	64.7	0.9%
Local Education Agreements	840.3	854.9	(14.6)	-1.7%
Miscellaneous Fees and Revenues	285.8	299.0	(13.2)	-4.4%
<b>Subtotal Other Fees and Revenue</b>	<b>11,034.7</b>	<b>14,863.3</b>	<b>(3,828.6)</b>	<b>-25.8%</b>
<b>Rentals and Leases</b>	<b>1,289.2</b>	<b>1,160.2</b>	<b>129.0</b>	<b>11.1%</b>
<b>Investment Revenue</b>	<b>400.0</b>	<b>900.0</b>	<b>(500.0)</b>	<b>-55.6%</b>
<b>SUBTOTAL OPERATING REVENUE</b>	<b>161,731.6</b>	<b>163,061.8</b>	<b>(1,330.2)</b>	<b>-0.8%</b>
<b>Budgeted Prior Year Operating Surplus Appropriation</b>	<b>8,000.0</b>	<b>5,800.0</b>	<b>2,200.0</b>	<b>37.9%</b>
<b>TOTAL OPERATING REVENUE</b>	<b>169,731.6</b>	<b>168,861.8</b>	<b>869.8</b>	<b>0.5%</b>

**Greater Victoria School District # 61**  
**2010 / 2011 ANNUAL BUDGET**  
**Ministry of Education Grant Summary ( \$000 )**

	<b>2010/2011 Annual Budget</b>	<b>2009/2010 Annual Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Student Base Allocation</b>	<b>\$</b>	<b>\$</b>		
Student funding	126,409.4	108,743.6	17,665.8	16.2%
<b>Subtotal Student Base Allocation</b>	<u>126,409.4</u>	<u>108,743.6</u>	<u>17,665.8</u>	<u>16.2%</u>
<b>Enrolment Decline</b>	0.0	146.2	(146.2)	-100.0%
<b>Unique Student Needs</b>				
English as Second Language	1,880.0	1,607.2	272.8	17.0%
Aboriginal Education	1,600.8	1,365.9	234.9	17.2%
Special Education				
- Level 1 - Dependent Handicapped	805.2	672.0	133.2	19.8%
- Level 2 - Low Incidence	10,220.6	8,424.0	1,796.6	21.3%
- Level 3 - Intensive Behaviour Intervention	2,502.4	2,220.0	282.4	12.7%
Adult Education	1,069.3	828.9	240.4	29.0%
<b>Subtotal Unique Student Needs</b>	<u>18,078.3</u>	<u>15,117.9</u>	<u>2,960.3</u>	<u>19.6%</u>
<b>Salary Differential</b>	2,288.3	2,617.4	(329.1)	-12.6%
<b>Labour Settlement Funding</b>	0.0	17,923.9	(17,923.9)	-100.0%
<b>Unique Geographic Factors</b>	901.5	794.1	107.4	13.5%
<b>Transportation and Housing</b>	815.9	795.4	20.6	2.6%
<b>Formula Transition Grant</b>	(462.0)	0.0	(462.0)	0.0%
<b>Summer Learning</b>	348.6	0.0	348.6	0.0%
<b>February &amp; May Distributed Learning Grant</b>	627.8	0.0	627.8	0.0%
<b>TOTAL PROVINCIAL GRANTS (MOE)</b>	<u>149,007.7</u>	<u>146,138.3</u>	<u>2,869.4</u>	<u>2.0%</u>

# Expenditures

## 2010/2011 Expenditure Classifications

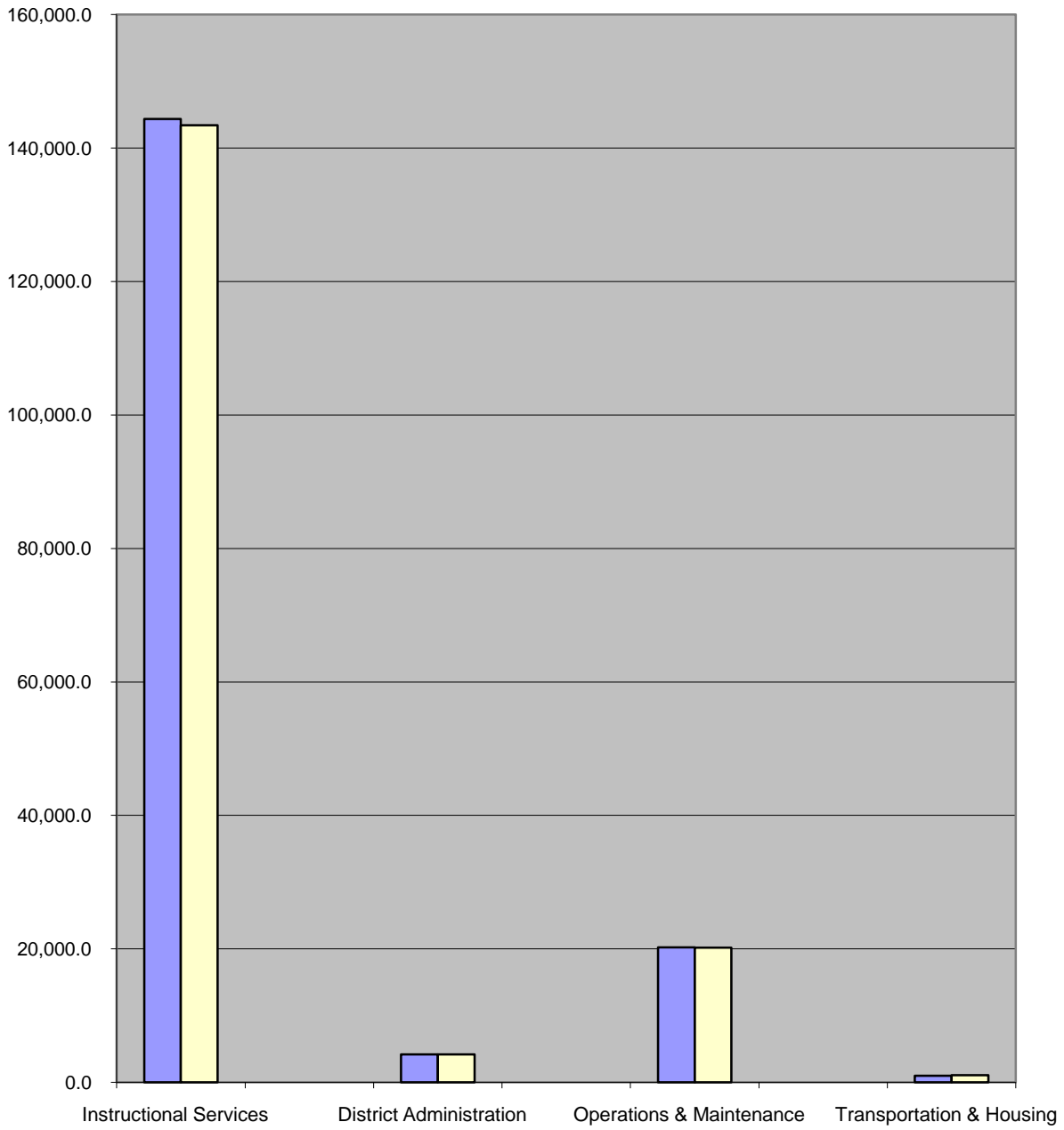


- **Salaries and Benefits 89.8%**
- **Supplies and Services 5.4%**
- **Contracts for Services 2.3%**
- **Utilities 2.3%**
- **Professional Development 0.2%**

**Greater Victoria School District # 61**  
**2010 / 2011 ANNUAL BUDGET**  
**Summary By Expenditure Classifications ( \$000 )**

	2010/2011 Annual Budget	2009/2010 Annual Budget	\$ Change	% Change
<b>Operating Expenditure Budget</b>				
Salaries and Benefits	152,465.6	149,197.4	3,268.2	2.2%
Supplies and Services	9,212.6	10,359.8	(1,147.2)	-11.1%
Contracts for Services	3,939.8	5,439.8	(1,500.0)	-27.6%
Utilities	3,837.8	3,589.0	248.7	6.9%
Professional Development	275.8	275.8	0.0	0.0%
<b>TOTAL</b>	<b>169,731.6</b>	<b>168,861.8</b>	<b>869.8</b>	<b>0.5%</b>
	<b>% of Total</b>	<b>% of Total</b>		
Salaries and Benefits	89.8%	88.4%		
Supplies and Services	5.4%	6.1%		
Contracts for Services	2.3%	3.2%		
Utilities	2.3%	2.1%		
Professional Development	0.2%	0.2%		
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>		

## Expenditures by Function



■ 2010/2011

■ 2009/2010

**Greater Victoria School District # 61**  
**2010 / 2011 ANNUAL BUDGET**  
**Function Summary ( \$000 )**

	2010/2011 Annual Budget		2009/2010 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
<b>Instructional Services</b>						
Salaries & Benefits	1,726.56	136,091.0	1,736.41	132,667.6	3,423.4	2.6%
Supplies & Services		5,919.1		7,042.5	(1,123.4)	-16.0%
Contracts for Services		1,277.1		2,664.6	(1,387.6)	-52.1%
Professional Development		253.4		253.4	0.0	0.0%
	<u>1,726.56</u>	<u>143,540.7</u>	<u>1,736.41</u>	<u>142,628.1</u>	<u>912.6</u>	<u>0.6%</u>
<b>District Administration</b>						
Salaries & Benefits	52.76	3,621.9	53.76	3,611.5	10.4	0.3%
Supplies & Services		369.3		368.6	0.7	0.2%
Contracts for Services		194.5		194.4	0.1	0.1%
	<u>52.76</u>	<u>4,185.7</u>	<u>53.76</u>	<u>4,174.5</u>	<u>11.2</u>	<u>0.3%</u>
<b>Operations &amp; Maintenance</b>						
Salaries & Benefits	211.23	12,727.4	214.77	12,893.1	(165.7)	-1.3%
Supplies & Services		2,088.5		2,113.1	(24.6)	-1.2%
Contracts for Services		1,533.3		1,558.5	(25.2)	-1.6%
Professional Development		22.4		22.4	0.0	0.0%
Utilities		3,837.8		3,589.0	248.7	6.9%
	<u>211.23</u>	<u>20,209.4</u>	<u>214.77</u>	<u>20,176.1</u>	<u>33.3</u>	<u>0.2%</u>
<b>Transportation &amp; Housing</b>						
Salaries & Benefits	0.50	25.2	0.50	25.2	(0.1)	-0.3%
Supplies & Services		35.7		35.7	0.0	0.0%
Contracts for Services		934.9		1,022.2	(87.5)	-8.6%
	<u>0.50</u>	<u>995.8</u>	<u>0.50</u>	<u>1,083.1</u>	<u>(87.3)</u>	<u>-8.1%</u>
<b>SUB-TOTAL OPERATING EXPENDITURE</b>	<b><u>1,991.05</u></b>	<b><u>168,931.6</u></b>	<b><u>2,005.44</u></b>	<b><u>168,061.8</u></b>	<b><u>869.8</u></b>	<b><u>0.5%</u></b>
Interfund transfer - Capital Asset Purchases		800.0		800.0	0.0	0.0%
<b>TOTAL OPERATING EXPENDITURE</b>	<b><u>1,991.05</u></b>	<b><u>169,731.6</u></b>	<b><u>2,005.44</u></b>	<b><u>168,861.8</u></b>	<b><u>869.8</u></b>	<b><u>0.5%</u></b>

**Greater Victoria School District # 61**  
**2010 / 2011 ANNUAL BUDGET**  
**Instructional Services ( \$000 )**

	2010/2011 Annual Budget		2009/2010 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
<b>Instructional Support</b>						
Exempt, Clerical, & Technical Sal & Ben	10.19	941.4	9.29	796.1	145.3	18.3%
Supplies & Services		49.8		56.7	(6.9)	-12.1%
Contracts for Services		165.4		165.4	0.0	0.0%
Professional Development		171.3		171.3	0.0	0.0%
	<u>10.19</u>	<u>1,327.9</u>	<u>9.29</u>	<u>1,189.5</u>	<u>138.4</u>	<u>11.6%</u>
<b>Instruction</b>						
Classroom Teacher Sal & Ben	806.25	71,026.2	793.77	67,436.8	3,589.4	5.3%
Classroom Portion of P/VP Sal & Ben	39.00	4,285.5	39.92	4,380.3	(94.8)	-2.2%
Librarian Salaries & Benefits	23.00	2,019.3	22.40	1,886.6	132.6	7.0%
Counselor Salaries & Benefits	26.89	2,401.2	27.13	2,337.6	63.7	2.7%
Teacher-on-Call Sal & Ben		5,027.4		4,989.3	38.1	0.8%
School Assist., Clerical, & Exempt Sal & Ben	75.82	2,700.6	99.77	3,741.0	(1,040.4)	-27.8%
Supplies & Services		2,657.7		3,616.2	(958.5)	-26.5%
Instructional Supplies (formerly Learning Resources)		1,091.0		1,160.2	(69.2)	-6.0%
Contracts for Services		51.7		1,181.5	(1,129.8)	-95.6%
Professional Development		82.1		82.1	0.0	0.0%
GAAP Implementation Expenses		324.9		339.8	(14.8)	-4.4%
	<u>970.96</u>	<u>91,667.6</u>	<u>982.99</u>	<u>91,151.4</u>	<u>516.2</u>	<u>0.6%</u>
<b>School Administration</b>						
P/VP Sal & Ben	58.50	7,188.0	58.00	7,053.6	134.4	1.9%
Clerical Sal & Ben	90.12	4,406.2	90.01	4,417.2	(11.0)	-0.2%
Supplies & Services		356.0		383.4	(27.4)	-7.1%
	<u>148.62</u>	<u>11,950.2</u>	<u>148.01</u>	<u>11,854.2</u>	<u>96.0</u>	<u>0.8%</u>
<b>Special Education</b>						
Classroom Teacher and TOC Sal & Ben	112.28	10,389.9	120.84	10,739.9	(350.0)	-3.3%
Special Student Assistants Sal & Ben	314.77	12,153.0	303.53	11,722.5	430.4	3.7%
Clerical, ASA, Exempt & P/VP Sal & Ben	25.97	1,988.1	26.85	2,033.1	(45.0)	-2.2%
Supplies & Services		280.6		300.2	(19.5)	-6.5%
Contracts for Services		449.5		449.8	(0.3)	-0.1%
	<u>453.02</u>	<u>25,261.1</u>	<u>451.22</u>	<u>25,245.5</u>	<u>15.6</u>	<u>0.1%</u>

**Greater Victoria School District # 61**  
**2010 / 2011 ANNUAL BUDGET**  
**Instructional Services ( \$000 )**

	2010/2011 Annual Budget		2009/2010 Annual Budget		\$ Change	% Change
<b>English as a Second Language</b>	<b>FTE</b>	<b>\$</b>	<b>FTE</b>	<b>\$</b>		
Classroom Teacher, TOC, Exempt, School Assist., & Clerical Sal & Ben	30.61	1,977.0	34.35	2,000.4	(23.4)	-1.2%
Supplies & Services		130.8		119.7	11.2	9.3%
	<u>30.61</u>	<u>2,107.8</u>	<u>34.35</u>	<u>2,120.1</u>	<u>(12.2)</u>	<u>-1.0%</u>
<b>International Student Programs</b>						
Classroom Teacher and TOC Sal & Ben	37.60	3,485.5	35.11	3,123.0	362.5	11.6%
Clerical & Exempt Sal & Ben	12.65	1,152.6	12.65	1,128.1	24.6	2.2%
Supplies & Services		730.5		800.7	(70.2)	-8.8%
Contracts for Services		426.6		485.5	(58.9)	-12.1%
	<u>50.25</u>	<u>5,795.2</u>	<u>47.76</u>	<u>5,537.3</u>	<u>257.9</u>	<u>4.7%</u>
<b>Career Programs</b>						
Classroom Teacher and TOC Sal & Ben	9.33	854.6	9.30	811.1	43.5	5.4%
School Assist., & Exempt Sal & Ben	9.88	402.2	9.60	372.5	29.7	8.0%
Supplies & Services		301.1		346.8	(45.7)	-13.2%
	<u>19.21</u>	<u>1,557.9</u>	<u>18.90</u>	<u>1,530.4</u>	<u>27.5</u>	<u>1.8%</u>
<b>Aboriginal Education</b>						
Classroom Teacher and TOC Sal & Ben	9.96	939.4	10.63	970.1	(30.7)	-3.2%
School Assist., Clerical, Exempt, & ASA Sal & Ben	15.68	828.3	14.08	765.0	63.3	8.3%
Supplies & Services		135.6		136.0	(0.4)	-0.3%
Contracts for Services		108.7		108.7	0.0	0.0%
	<u>25.64</u>	<u>2,012.0</u>	<u>24.71</u>	<u>1,979.8</u>	<u>32.2</u>	<u>1.6%</u>
<b>Community Schools</b>						
Clerical, Exempt and P/VP Sal & Ben	0.35	17.0	2.20	117.4	(100.4)	-85.5%
Contracts for Services		0.0		196.5	(196.5)	-100.0%
	<u>0.35</u>	<u>17.0</u>	<u>2.20</u>	<u>313.9</u>	<u>(296.9)</u>	<u>-94.6%</u>
<b>Adult &amp; Continuing Education /Summer School</b>						
Classroom Teacher and TOC Sal & Ben	14.31	1,311.7	13.29	1,215.4	96.3	7.9%
Exempt, P/VP, and Clerical Sal & Ben	3.40	271.0	3.69	290.8	(19.8)	-6.8%
Supplies & Services		186.0		122.6	63.4	51.7%
Contracts for Services		75.2		77.2	(2.0)	-2.6%
	<u>17.71</u>	<u>1,843.9</u>	<u>16.98</u>	<u>1,706.0</u>	<u>137.9</u>	<u>8.1%</u>
<b>GRAND TOTAL FUNCTION 1</b>	<b><u>1,726.56</u></b>	<b><u>143,540.7</u></b>	<b><u>1,736.41</u></b>	<b><u>142,628.1</u></b>	<b><u>912.6</u></b>	<b><u>0.6%</u></b>

**Greater Victoria School District # 61**  
**2010 / 2011 ANNUAL BUDGET**  
**District Administration ( \$000 )**

	2010/2011 Annual Budget		2009/2010 Annual Budget		\$ Change	% Change
<b>Governance</b>	<b>FTE</b>	<b>\$</b>	<b>FTE</b>	<b>\$</b>		
Trustee Indemnity	9.00	164.5	9.00	164.5	0.0	0.0%
Clerical Sal & Ben	0.50	33.0	0.50	33.0	0.0	0.0%
Supplies & Services		87.8		87.8	0.0	0.0%
Contracts for Services		11.1		11.1	0.0	0.0%
	<u>9.50</u>	<u>296.4</u>	<u>9.50</u>	<u>296.4</u>	<u>0.0</u>	<u>0.0%</u>
<b>Educational Administration</b>						
Exempt Sal & Ben	6.50	806.3	6.50	774.2	32.1	4.1%
Clerical & TOC Sal & Ben	3.74	218.9	4.24	245.7	(26.8)	-10.9%
Supplies & Services		65.2		66.6	(1.4)	-2.1%
Contracts for Services		16.8		16.8	0.0	0.0%
	<u>10.24</u>	<u>1,107.2</u>	<u>10.74</u>	<u>1,103.3</u>	<u>3.9</u>	<u>0.4%</u>
<b>Business Administration</b>						
Exempt Sal & Ben	5.60	677.9	5.60	667.7	10.2	1.5%
Clerical Sal & Ben	19.87	1,114.9	19.87	1,126.0	(11.1)	-1.0%
Supplies & Services		159.7		157.6	2.1	1.4%
Contracts for Services		160.3		160.3	0.0	0.0%
	<u>25.47</u>	<u>2,112.8</u>	<u>25.47</u>	<u>2,111.6</u>	<u>1.2</u>	<u>0.1%</u>
<b>Human Resources</b>						
Exempt Sal & Ben	4.00	404.4	4.50	398.3	6.1	1.5%
Clerical & TOC Sal & Ben	3.55	202.0	3.55	202.0	0.0	0.0%
Supplies & Services		56.6		56.6	0.0	0.0%
Contracts for Services		6.3		6.3	0.0	0.0%
	<u>7.55</u>	<u>669.3</u>	<u>8.05</u>	<u>663.2</u>	<u>6.1</u>	<u>0.9%</u>
<b>GRAND TOTAL FUNCTION 4</b>	<b><u>52.76</u></b>	<b><u>4,185.7</u></b>	<b><u>53.76</u></b>	<b><u>4,174.5</u></b>	<b><u>11.3</u></b>	<b><u>0.3%</u></b>

**Greater Victoria School District # 61**  
**2010 / 2011 ANNUAL BUDGET**  
**Operations and Maintenance ( \$000 )**

	2010/2011 Annual Budget		2009/2010 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
<b>Administration</b>						
Health and Safety Teacher and TOC Sal & Ben		72.5		72.2	0.3	0.4%
Exempt Sal & Ben	6.90	753.0	7.40	781.6	(28.6)	-3.7%
Clerical & Technical Sal & Ben	6.00	383.4	7.07	424.8	(41.3)	-9.7%
Supplies & Services		78.0		78.0	0.0	0.0%
Contracts for Services		445.7		445.7	0.0	0.0%
Professional Development		22.4		22.4	0.0	0.0%
	12.90	1,755.0	14.47	1,824.7	(69.7)	-3.8%
<b>Plant Maintenance</b>						
Foremen & Tradesmen Sal & Ben	35.00	2,484.5	35.50	2,517.0	(32.5)	-1.3%
Supplies & Services		1,084.3		1,109.0	(24.7)	-2.2%
Contracts for Services		339.6		339.6	(0.0)	0.0%
	35.00	3,908.4	35.50	3,965.6	(57.2)	-1.4%
<b>Custodial Services</b>						
Custodian, Foremen & Tradesmen	130.03	6,952.8	131.50	7,021.8	(69.0)	-1.0%
Supplies & Services		526.9		526.9	0.0	0.0%
Contracts for Services		167.8		167.8	(0.0)	0.0%
	130.03	7,647.5	131.50	7,716.5	(69.0)	-0.9%
<b>Grounds Maintenance</b>						
Foremen & Tradesmen Sal & Ben	15.80	943.5	15.80	940.9	2.6	0.3%
Supplies & Services		83.0		83.0	0.0	0.0%
Contracts for Services		154.6		154.8	(0.2)	-0.1%
	15.80	1,181.1	15.80	1,178.7	2.5	0.2%
<b>Utilities</b>						
Electricity		1,052.6		1,064.9	(12.3)	-1.2%
Heating		2,261.7		2,068.2	193.5	9.4%
Water, Sewage, and Garbage		523.5		455.9	67.6	14.8%
	0.00	3,837.8	0.00	3,589.0	248.7	6.9%
<b>Equipment Repair</b>						
Technical & Clerical Sal & Ben	13.50	872.2	13.50	865.9	6.2	0.7%
Supplies & Services		287.7		287.7	0.0	0.0%
Contracts for Services		408.9		433.9	(25.0)	-5.8%
	13.50	1,568.8	13.50	1,587.5	(18.7)	-1.2%
<b>Community Use</b>						
Clerical & Custodian Sal & Ben	4.00	265.5	4.00	268.8	(3.3)	-1.2%
Supplies & Services		28.6		28.6	0.0	0.0%
Contracts for Services		16.7		16.7	0.0	0.0%
	4.00	310.8	4.00	314.1	(3.3)	-1.0%
<b>GRAND TOTAL FUNCTION 5</b>	<b>211.23</b>	<b>20,209.4</b>	<b>214.77</b>	<b>20,176.1</b>	<b>33.3</b>	<b>0.2%</b>

**Greater Victoria School District # 61**  
**2010 / 2011 ANNUAL BUDGET**  
**Transportation and Housing ( \$000 )**

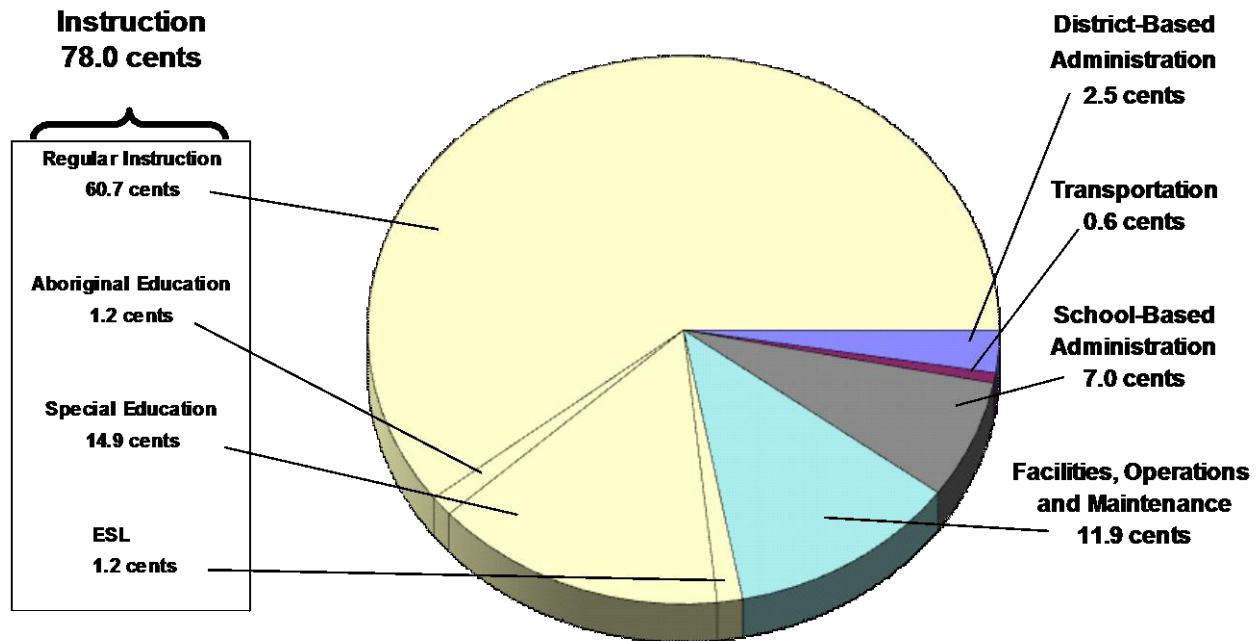
	2010/2011 Annual Budget		2009/2010 Annual Budget		\$ Change	% Change
	FTE	\$	FTE	\$		
<b>Administration</b>						
Clerical Sal & Ben	0.50	25.2	0.50	25.2	0.0	0.0%
Supplies & Services		3.3		3.3	0.0	0.0%
	<u>0.50</u>	<u>28.5</u>	<u>0.50</u>	<u>28.5</u>	<u>0.0</u>	<u>0.0%</u>
<b>Busing</b>						
Supplies & Services		32.4		32.4	0.0	0.0%
Contracts for Services (Regular)		135.5		182.9	(47.4)	-25.9%
Contracts for Services (Special Ed.)		787.6		827.6	(40.0)	-4.8%
	<u>0.00</u>	<u>955.5</u>	<u>0.00</u>	<u>1,042.8</u>	<u>(87.4)</u>	<u>-8.4%</u>
<b>Crossing Guards</b>						
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>
<b>GRAND TOTAL FUNCTION 7</b>	<b><u>0.50</u></b>	<b><u>995.8</u></b>	<b><u>0.50</u></b>	<b><u>1,083.1</u></b>	<b><u>(87.3)</u></b>	<b><u>-8.1%</u></b>

# Other Data

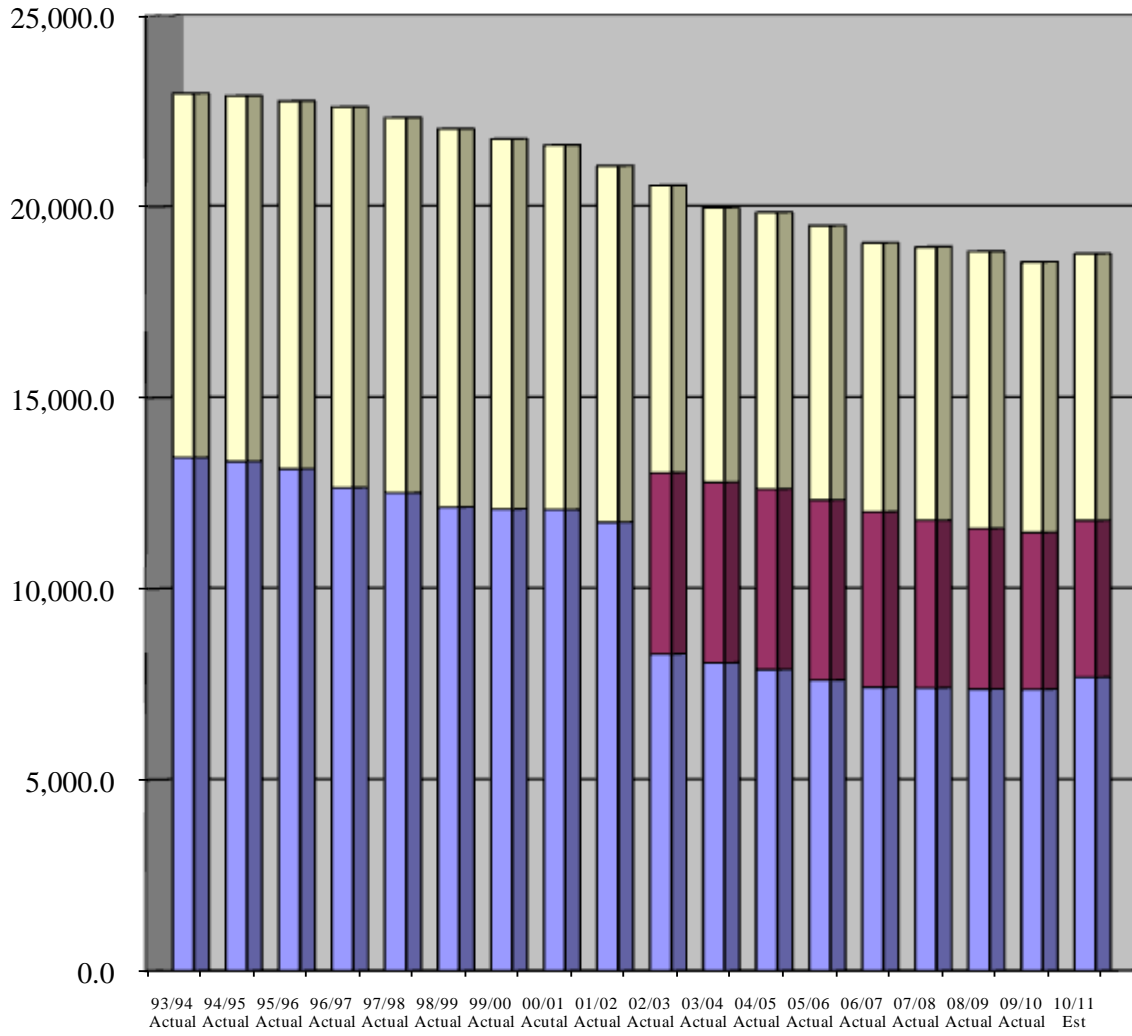
**ANNUAL OPERATING BUDGET  
COMPARISON OF PERCENTAGES  
BY MAJOR BUDGET EXPENDITURE CATEGORIES**

	<b>2010/2011 Greater Victoria</b>	<b>2009/2010 Provincial</b>
<b>Projected School-Aged FTE Enrolment</b>	<i>18,767</i>	<i>534,332</i>
<b>Instruction</b>	78.0%	76.5%
<b>School-Based Administration</b>	7.0%	6.6%
<b>District-Based Administration</b>	2.5%	3.3%
<b>Operations and Maintenance</b>	11.9%	11.5%
<b>Transportation</b>	0.6%	2.1%
<b>Total</b>	100.0%	100.0%

## HOW DO WE SPEND EACH EDUCATIONAL DOLLAR IN 2010/2011?



## 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)
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)
<b>(Estimate)</b>					
2010 / 11	7,679.5	4,101.0	6,986.2	18,766.7	215.4 *

\* In 2010/2011, full day kindergarten was implemented in one-half 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.