


# *Preliminary* **Operating Budget**



**2012 – 2013**

The Board of Education of  
School District No. 39  
(Vancouver)

1580 West Broadway  
Vancouver, BC V6J 5K8

 Vancouver School Board

**THE BOARD OF EDUCATION  
OF SCHOOL DISTRICT NO. 39 (VANCOUVER)  
BRITISH COLUMBIA**

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## **PREFACE**

The information provided in this document reflects the 2012/2013 Preliminary Budget of the Vancouver Board of Education (VBE).

This Operating Budget book includes the following information:

- expense and staffing information on a function and program basis, and
  - the budget proposals approved by the Board of Trustees in April 2012.
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# 2012/2013 OPERATING BUDGET

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## 1.0 BUDGET OVERVIEW

It is our collective responsibility as a school district to ensure the highest quality of learning experiences for all students, with a focus on student engagement, learning and development in a safe, inclusive environment. The 2012/2013 Preliminary Operating Budget provides funding for district programs and services based on the estimated September, 2012 student enrolment, which assumed a decrease of 500 FTE in school aged student enrolment plus a 76 FTE decrease in VLN students and a 662 decrease in ESL students. The Operating Budget also includes the budget proposals approved by the Board in April 2012. An Amended 2012/2013 Operating Budget will be approved by the Board by the end of February 2013 based on the actual enrolment as at September 30, 2013 plus any other known budget changes.

Section 2 of this report provides a five year history of operating expenses and student enrolment. Section 3 outlines the Board approved budget changes. Section 4 provides detail on expenses and staffing by program.

The following table summarizes the Preliminary Operating Budget for 2012/2013, which is a balanced budget overall.

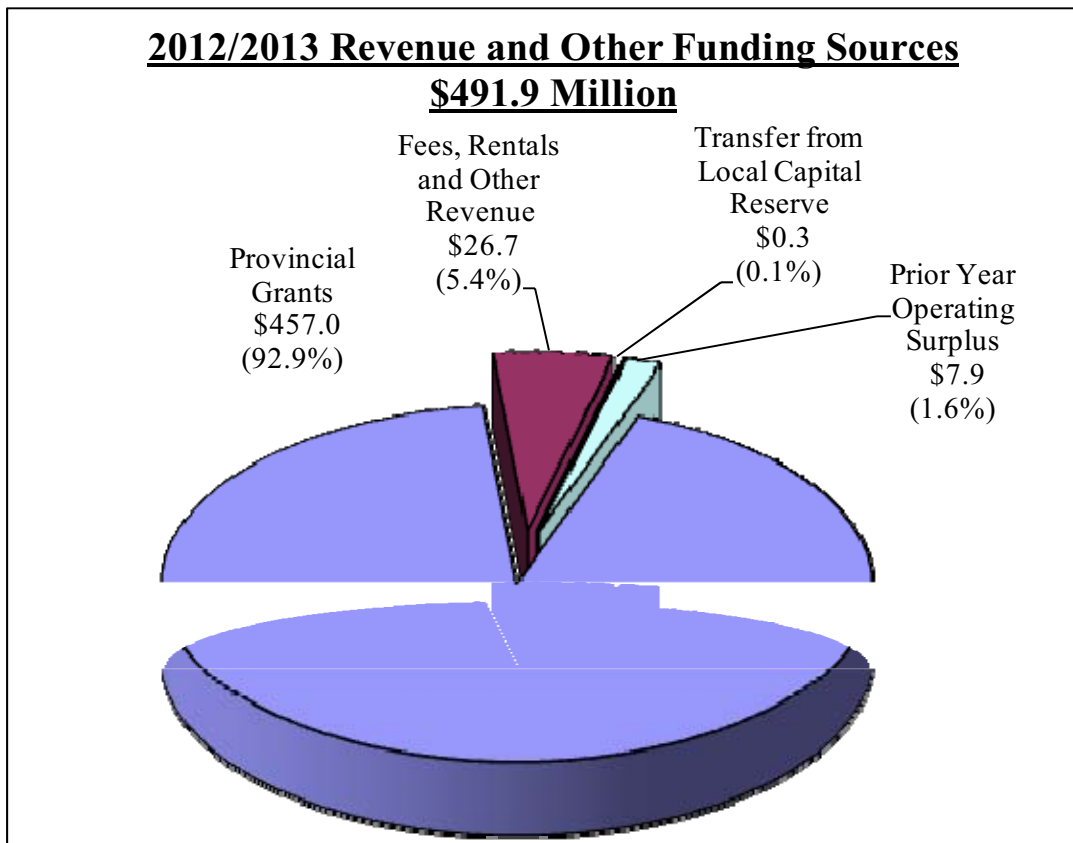
<b>2012/2013 Preliminary Operating Budget</b>	
	<u>\$ Million</u>
Revenue <sup>a)</sup>	491.9
Expenses <sup>b)</sup>	<u>(491.9)</u>
	<u><u>(0.0)</u></u>

a) Includes \$0.3 million transfer from LCR and \$7.9 million prior year operating surplus carried forward.

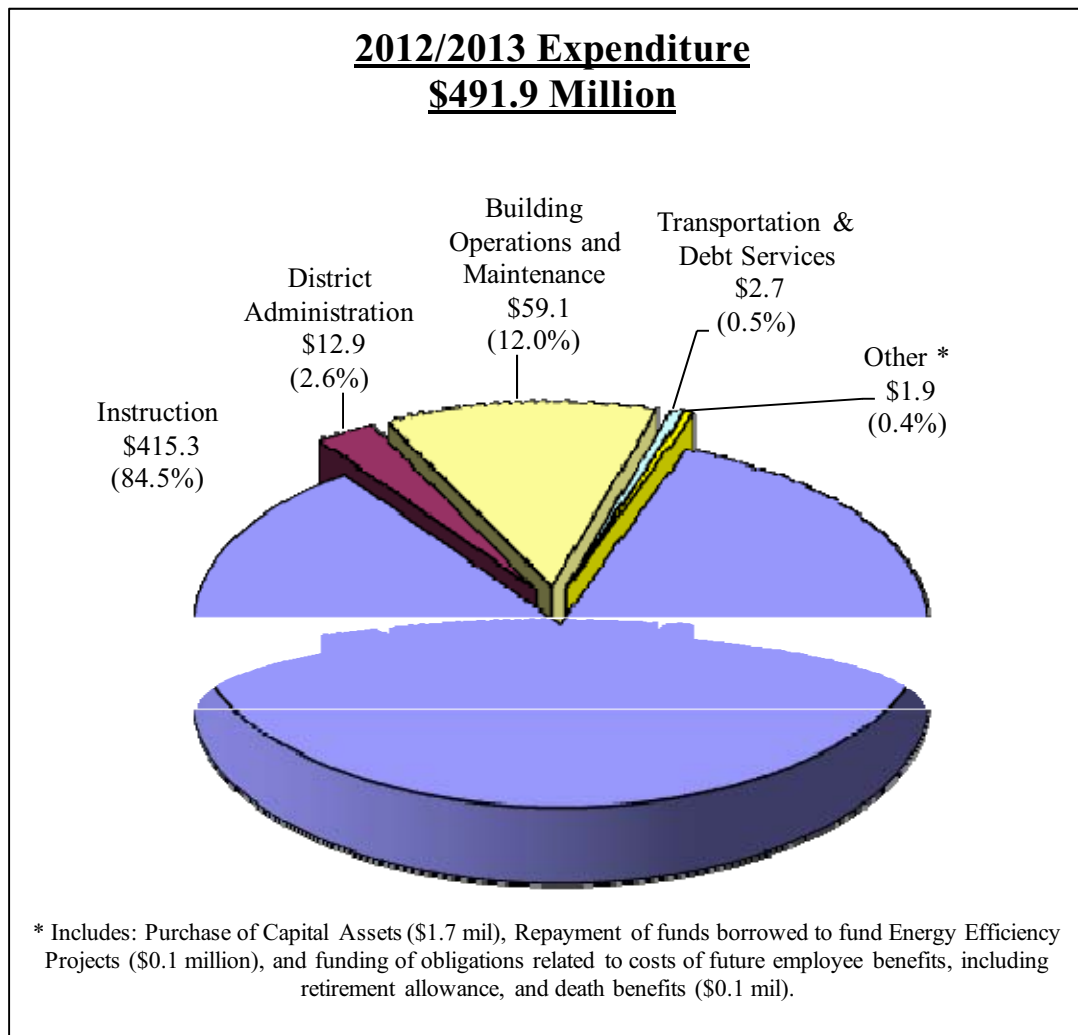
b) Includes Purchases of Capital Assets (\$1.7 million), repayment of funds borrowed to fund Energy Efficiency Projects (\$0.1 million) and funding of obligations related to costs of future employee benefits, including retirement allowance, and death benefits (\$0.1 million).

The major components of operating revenue and expenditure for 2012/2013 are outlined below.

<b>2012/2013 REVENUE AND OTHER FUNDING SOURCES</b>		\$ Million
<b>Revenue</b>		
Provincial Grants	\$	457.0
Fees, Rentals and Other Revenue		26.7
<b>Transfer from Local Capital Reserve</b>		<b>0.3</b>
<b>Prior Year Operating Surplus</b>		<b>7.9</b>
<b>TOTAL REVENUE AND OTHER FUNDING SOURCES</b>	<b>\$</b>	<b>491.9</b>

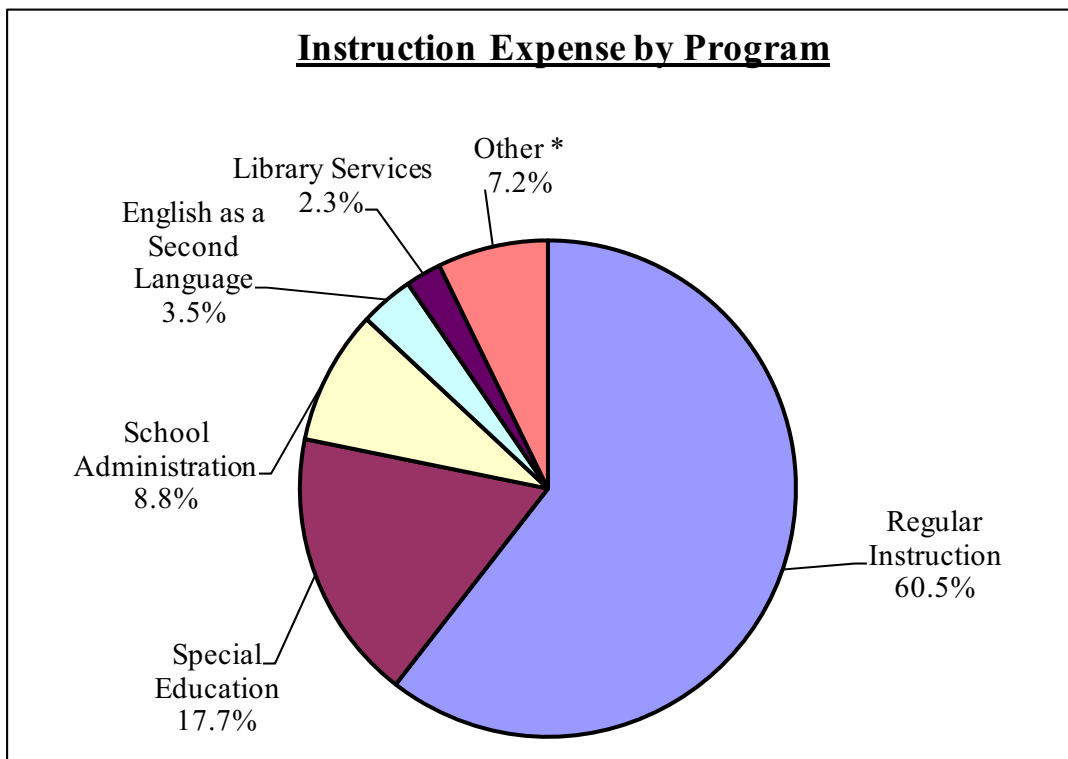


<b>2012/2013 EXPENDITURE</b>		\$ Million
<b>Expense by Function</b>		
Instruction	\$	415.3
District Administration		12.9
Building Operations and Maintenance		59.1
Transportation & Debt Services		2.7
	<u>\$</u>	<u>490.0</u>
<b>Other *</b>		1.9
<b>TOTAL EXPENDITURE</b>	<b>\$</b>	<b>491.9</b>



Operating expenses for instruction comprise 84.8% of the total budget and include salary and benefits for teachers, principals, vice-principals, educational assistants, support staff and other professional staff included in delivering educational programs, along with related supplies and services. The following table provides a summary of instruction expenses by program.

<b>INSTRUCTION EXPENSE BY PROGRAM</b>	<b>\$ Million</b>
Regular Instruction	\$ 251.3
Special Education	73.4
School Administration	36.4
English Language Learning	14.5
Counselling	12.2
Library Services	9.7
Off-shore Students	7.6
Summer School	4.0
Aboriginal Education	2.7
Career Programs	2.0
Continuing Education	1.5
<b>TOTAL INSTRUCTIONAL EXPENSE</b>	<b>\$ 415.3</b>



\* Other: Counselling, Off Shore Students, Summer School, Aboriginal Education, Career Programs, and Continuing Education.



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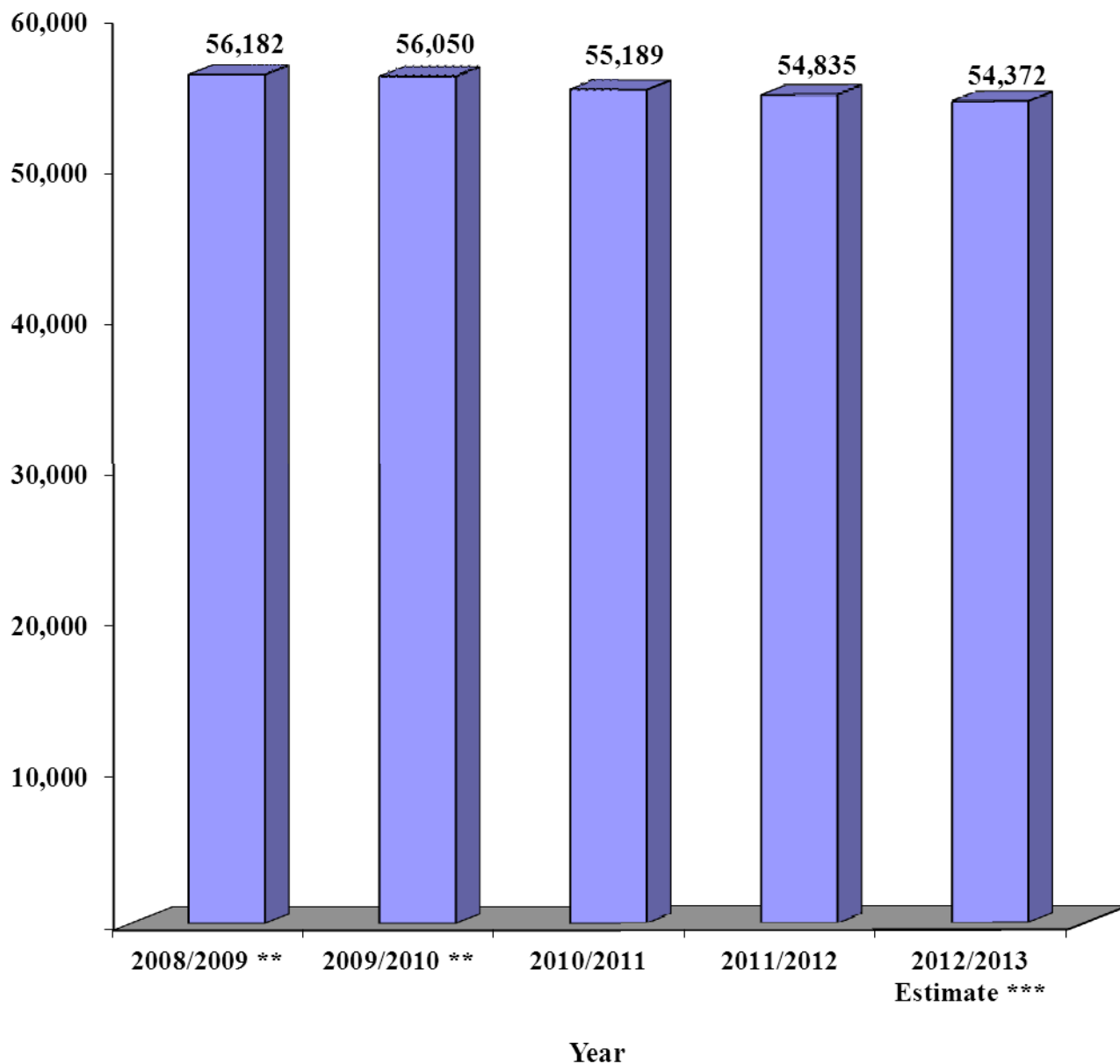
## 2.0 FIVE YEAR HISTORY

The following charts provide a historical perspective on operating expenses and enrolment over the last five years. Operating expenses have increased slightly from \$485.2 million in 2008/2009 to \$490.0 million for 2012/2013. This represents an increase of 0.99% largely due to salary and other cost increases net of budget reductions required to achieve a balanced budget. Total enrolment for elementary, secondary and adult basic education students is estimated to decrease by 1,810 FTE students from 56,182 FTE in 2008/2009 to 54,372 FTE for 2012/2013. This represents a reduction of 3.22% over the five year period.



\* Does not include expenditures from prior year appropriated surplus

### Student Enrolment FTE \*



\* includes Ministry funding formula change to a course basis for Grades 10 to 12 in 2007/2008 to 2012/2013  
 \* includes Elementary, Secondary, Adult Basic Education, and Distributed Learning September, February, and May enrolment

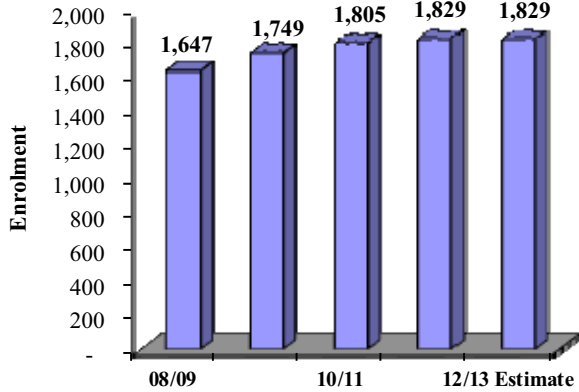
\*\* based on Funding Allocation System

\*\*\* Estimated changes from 2011/2012 include:

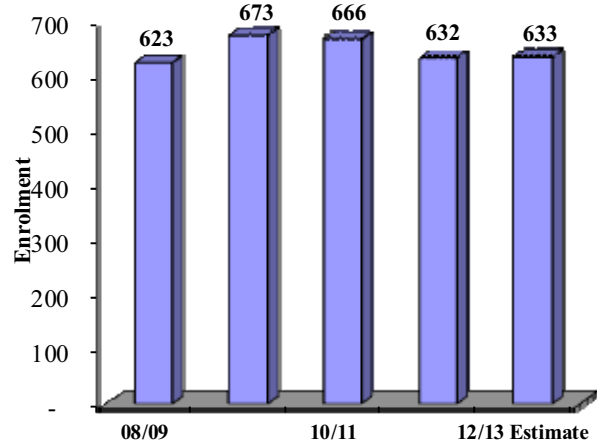
General school aged enrolment	-500
Continuing Education and Distributed Learning enrolment	14
<u>Adult Education</u>	<u>23</u>
Total Estimated Change	-463

## Special Programs Enrolment

**Dependent Handicapped (Level 1) / Low Incidence-High Cost Special Programs (Level 2) \***  
(Headcount Based on 1701 Enrolment Report)



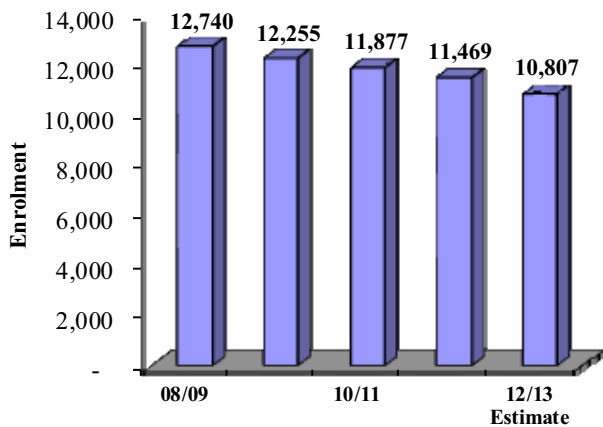
**Severe Behaviour (Level 3) / High Incidence-Low Cost Special Programs \*\***  
(Headcount Based on 1701 Enrolment Report)



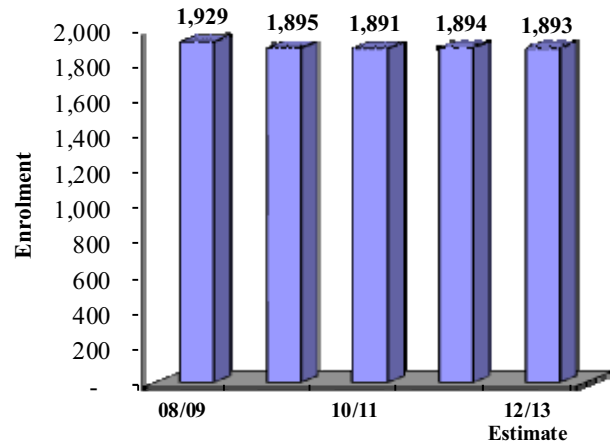
\* Low Incidence-High Cost Special Programs include Moderate to Severe/Profound Intellectual Disabilities, Physical Disabilities or Chronic Health Impairments, Visual Impairment, Deaf or Hard of Hearing, and Autism.

\*\* High Incidence-Low Cost Special Programs include Severe Learning Disabilities, Mild Intellectual Disabilities, Moderate Behaviour Disorders, and Rehabilitation.

**English Language Learning \*\*\***  
(Funded FTE)



**Aboriginal Education \*\*\***  
(Headcount Based on 1701 Enrolment Report)



\*\*\* Includes both school age and adult enrolment.

\*\*\* Adjusted for 10/11 K-12 Regular Enrolment Adult

### 3.0 BOARD APPROVED BUDGET CHANGES – APRIL, 2012

A summary of the budget changes approved by the Board is outlined below. The subsequent pages describe these changes in detail.

Budget Changes	Staffing Impact		Budget Impact			
	Base	Reduction / (Addition)	Salaries and Benefits	Supplies	Revenue	Total
<b>1 .0 Resource Allocation Review Proposals</b>						
1 .01 Consolodated Purchasing	10.0	(2.00)	(150,000)	1,000,000		850,000
1 .02 Reductions in Cafeteria Costs - Revised	40.0	2.00	85,000	415,000		500,000
1 .03 Increase in Rental Revenues					150,000	150,000
1 .04 Changes in Banking and Investment Policy					400,000	400,000
1 .05 Printing and Copying Costs				150,000		150,000
1 .06 Implementation of Voice over Internet Protocol (VoIP) System				50,000		50,000
1 .07 Adult Education Program: Self-Paced Program	26.0	4.50	402,120			402,120
1 .08 Continuing Education					248,122	248,122
1 .09 Employee Wellness Management			250,000			250,000
1 .10 International Baccalaureate (IB) and Advanced Placement (AP) Fees		-			130,000	130,000
1 .11 International Education Programs - Revised		(7.30)	(455,000)	(135,000)	804,000	214,000
<b>Subtotal - District Administration</b>		<b>(2.80)</b>	<b>132,120</b>	<b>1,480,000</b>	<b>1,732,122</b>	<b>3,344,242</b>
<b>2 .0 Impact of Bill 22</b>		<b>19.00</b>				<b>1,340,000</b>
<b>3 .0 Adoption of a Local School Calendar</b>						<b>500,000</b>
<b>4 .0 Proposed Additional Expenditures</b>						<b>-</b>
4 .01 Implementation of Records Management System				(100,000)		(100,000)
4 .02 District Principal of Specialty Programs		(1.00)	(147,590)			(147,590)
4 .03 Elementary School Principals		(1.05)	(144,997)			(144,997)
4 .04 Secondary Vice-Principal		(1.00)	(127,710)			(127,710)
4 .05 Learning Technology Mentor		(2.00)	(189,880)	(15,000)		(204,880)
4 .06 District Program Staffing and Supplies		(0.83)	(76,950)	(87,000)		(163,950)
4 .07 Add 0.2 FTE Anti-Homophobia Mentor		(0.20)	(18,988)			(18,988)
4 .08 Add 0.2 FTE Diversity Mentor		(0.20)	(18,988)			(18,988)
<b>Subtotal - School Administration</b>		<b>(6.28)</b>	<b>(725,103)</b>	<b>(202,000)</b>	<b>-</b>	<b>(927,103)</b>
<b>5 .0 Transfer from Local Capital Reserve</b>					<b>345,000</b>	<b>345,000</b>
<b>Grand Total</b>		<b>9.92</b>	<b>1,247,017</b>	<b>1,278,000</b>	<b>2,077,122</b>	<b>4,602,139</b>

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## 1.0 **Resource Allocation Review Proposals**

### 1.01 **Consolidated Purchasing** 2.00 FTE      \$(850,000)

The VBE Purchasing Department achieves competitive proposals through the use of Tender and Request for Proposal (RFP) type processes. Based on past experience, the Purchasing department has found that savings can be realized on average up to 20% when competing previously sole sourced goods and services. In order to take advantage of this and align any purchases that have still been processed under individual or covering purchase orders or acquired directly by schools and departments, it was approved to add 2.0 additional FTE in the Purchasing department.

As the Purchasing department has been operating at capacity, the additional staff (2.0 FTE) will be dedicated resources to implement additional tender or RFP processes to align the district's purchases. As it may take a number of months to implement new tenders and RFPs, net savings of \$850,000 are projected for 2012/2013. Additional annual savings would be achieved on a full year basis, once fully implemented.

### 1.02 **Reduction in Cafeteria Costs** (2.00) FTE      \$(500,000)

The average price of meals served at secondary school cafeterias is \$5 per meal. However, the average amount that was being recovered from Community Link was only \$3.30 for each meal provided under the School Meals Program. In order to recover the full cost of meals served as part of the School Meals Program, it was approved that the Community Link fund contributes \$5 for each meal served in the secondary school cafeteria under the program. The estimated additional recovery is expected to be \$300,000. VBE Purchasing and Administrative Services Department should also work closely with secondary schools to review and improve the efficiency and effectiveness of cafeteria operations. The estimated savings are \$200,000.

### 1.03 **Increase Rental Revenues** \$(150,000)

The School Act and Board Policy supports the provision of space to Community and Commercial groups when not used for school aged education and other District Programs. The fee charged for the provision of space is to cover at least all of the associated short and long terms costs. Additional revenue can be generated by implementing three changes to the approach being taken to generate rental revenue:

It was approved to implement three changes:

- An earlier rental time of 5pm on school days in order to increase the rentable inventory by 9,000 hours with a commensurate increase in revenue of approximately \$80,000.
- Adopt the same rental rate as the Vancouver Parks Board to ensure greater consistency, equity and access for youth playing field groups. By changing the hourly rate to \$1.79 (\$2.00 with HST), estimated funds of \$40,000 will be generated to offset the cost of providing quality playing fields to the public.
- Finally, it was approved to reduce the Commercial Rental Rates from a 100% premium to Market levels in order to obtain more contracts and increased rental revenue of approximately \$30,000.

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1.04 **Changes in Banking and Investment Policy** **\$(400,000)**

The existing VBE banking practice involved the use of a large number of banks (13) and bank accounts (163) across the district.

It was approved to create an updated banking and investment policy ensuring that:

- All existing and new bank accounts in the district require the approval of the Secretary Treasurer or designate;
- The district takes advantage of consolidated banking arrangements as much as possible;
- Appropriate investment policy guidelines and procedures are established.

An increase in interest revenue and combined savings of approximately \$400,000 can be achieved through these recommendations.

1.05 **Printing and Copying Costs** **\$(150,000)**

The VBE has approximately 380 photocopiers, 2,600 computer printers and 140 facsimile machines throughout the district. Approximately 90 million copies/impressions are made each year. New and replacement photocopiers cost approximately \$175,000 per year. In addition, approximately \$730,000 has been spent per year on cost per copy (maintenance) fees in addition to \$415,000 for the cost of copying/printing paper. The existing structure has shown an opportunity for improvement in order to capture savings through increased efficiency.

It was approved for the VBE to streamline its printing and copying practices by printing through networked photocopiers rather than standalone computer printers, ensuring high volume print jobs are processed by the in-house print shop and developing guidelines for double-sided and color print jobs. Combined with these initiatives, the VBE can also emphasize electronic distribution as an alternative to printing, saving approximately \$150,000 across the district.

1.06 **Implementation of Voice over Internet Protocol (VoIP) System** **\$(50,000)**

The current telephone system uses a service that is built on telephone technologies developed in the 1960's and is long past what is termed "end of life". It has been approved by the Board that the VBE replace the existing telephone system with newer technology as this will result in cost savings as well as improved functionality. A Voice over Internet Protocol (VoIP) system will allow for the necessary replacement of the telephone system and, at the same time, result in annual cost savings in the range of \$50,000 - \$100,000 per year. It is expected that the implementation of a VoIP system can decrease the workload of the 2 existing staff in Facilities and allow the VBE to realize annual savings over the 4-5 year period it will take to complete installation across the district.

1.07 **Adult Education Program: Self-Paced Program** **(4.50) FTE** **\$(402,120)**

Because Self-Paced Programs have not historically being staffed using a staffing ratio or formula, an opportunity has existed to create a clearer correlation between student enrollment in SP courses

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and the level of staff which is assigned to support those students. It has been approved by the Board to ensure staffing allocations are more closely aligned to student enrollment and are equitable in relation to other staffing areas across the district.

Combined with a Board-approved change in hours of operation at the Adult Education Learning Centres, the VBE is expected to realize savings of approximately \$402,120 and to improve the overall efficiency and consistency in delivering its Self-Paced Programs.

1.08 **Continuing Education** **\$(248,122)**

It has been approved by the Board to retain the existing Continuing Education Program. Although it was identified within the Vancouver Resource Allocation Review that the operating costs for the Continuing Education Program still consistently exceed the revenues generated from the program, an action plan was presented to run the Continuing Education at no additional cost to the VBE.

The estimated budget impact of running the program at no cost will generate savings of approximately \$100,000 through elimination of this annual deficit. In addition, through pursuit of increased rental opportunities by the Rentals Department related to the Continuing Education Program, additional net revenue of approximately \$148,122 is expected to be generated to continue to subsidize the cost of operations.

1.09 **Employee Wellness Management** **\$(250,000)**

The School Board's Employee Attendance Support Program (EASP) was developed to provide guidelines for supporting and addressing workplace attendance through increased levels of communication, awareness and interaction with employees. Implementation of this program is a challenge in various areas such as data collection and a current staff vacancy but there has been an opportunity to assess the models in place to better deliver and monitor the program and results.

The Board has approved that the VBE continue to deliver this program and make employee wellness management a priority in the district. Doing so will allow the VBE to more effectively manage and promote wellness across the district and reduce absenteeism, better serving student learning needs while generating cost savings. Expected savings of approximately \$250,000 can be realized through rehiring an employee to manage this program, while working through some of the challenges and complexities around data collection, system needs and the delivery models.

1.10 **International Baccalaureate (IB) and Advanced Placement (AP) Fees** **\$(130,000)**

In light of the growing IB and AP programs and associated costs, the Board has approved implementation of a fee structure of \$300 per student in IB and \$100 per exam for AP. This will allow the VBE to generate revenue to offset the expenses of these programs while ensuring a consistent rate with other Districts in the Lower Mainland. The expected increase in revenue is expected to be approximately \$130,000 depending on the number of students wishing to write these exams. In order to maintain equity of access, it has also been considered to have the funds generated through examination fees used to create a bursary fund. Students who would not otherwise be able to pay would have a bursary provided.

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1.11 **International Education Programs**

7.30 FTE

\$(214,000)

The Board has approved that the VBE expand its well-established year-long program for international students by creating a supplemental international program cohort to accommodate mid-year enrollment on a semester basis. It is anticipated that this program will be well-received by the international student market as there is strong interest among students, primarily from China and, to a lesser extent Korea and Vietnam, to join VBE schools mid-year. The program is advantageous both to students and to the VBE schools as the students have an opportunity to gain greater fluency in English, and to develop their readiness for integration in year-long programs.

The financial impact in the 2012/2013 year is expected to increase net revenue by approximately \$214,000 based on enrollment of 60 FTE. There are capital costs of approximately \$1.4M to consider for the renovation and expansion of Tupper and University Hill to accommodate this program. These costs are eligible for provincial funding but could also be funded from the Local Capital Reserve.



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2.0 **Impact of Bill 22 – Elimination of District Class Size Averages** (19.00) FTE \$(1,340,000)

It has been approved by the Board to eliminate a district-wide class size average at kindergarten and grades 1 – 3 meaning that the class size limits normally placed on a district are no longer in place for these school grades. With changes to legislation, these district averages have been removed but the class size maximums of 22 in kindergarten and 24 in grades 1 – 3 remain. The legislation also puts in place levels of compensation to any teacher who has a class size of over 30 with some specific exemptions to this legislative rule.

Analysis has shown that without a need to staff to levels requiring a district-average, there is an ability to produce savings in staffing which the Board has approved.

It is expected that staffing to a higher class size as a result of the removal of district averages generates an ability to reduce by an estimated 19.00 FTE teachers, producing savings of approximately \$1,340,000. These teachers would normally be used to balance class sizes across schools and to deal with classrooms where diversity is a significant challenge. The district would look for ways to then offset this reduction in teacher staffing by a combination of the Learning Improvement Fund and other district reductions as a way to continue to support diversity in the district.

3.0 **Local School Calendar** \$(500,000)

The Board has approved a local school calendar for the 2012/2013 year which includes 5 district closure days in return for adding 8-11 minutes to each instructional day.

It is anticipated that the VBE can realize expenditure savings of \$500,000 based on the implementation of this local school calendar.

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#### 4.0 **Approved Additional Expenditures**

##### 4.01 **Implementation of Records Management System** **\$100,000**

It has been approved by the Board for the VBE to put a formal records management process in effect. The historical record management processes have been manual and paper based which have created an opportunity to implement more standardized and consistent practices. Establishing a formal records management process also ensures that the VBE can meet current privacy and/or records retention legislation which is a priority for the district.

Standard records management procedures will facilitate the efficient management of operational information and will:

- Provide a tool for executive control of records information
- Ensure that needed information can be accessed quickly and accurately
- Ensure that records are available to protect the fiscal, legal, operational, audit and other liabilities of the school district for required periods of time
- Provide for the timely destruction of routine operational records that are no longer required
- Provide a legal basis on which the integrity, authenticity and completeness of operational records may be established
- Improve efficiency and productivity by reducing time spent searching for missing or misfiled records
- Support better management decision making as a records management program can help ensure that managers and executives have the information they need when they need it.

Project planning and policy development can be done with no budget implication. Physical space determination, however, is expected to require approximately \$100,000 to modify to a ready state (subject to confirmation from Facilities), however savings will ultimately be accrued by rationalizing the staff dedicated to records management and by redeploying the space currently used for records storage in the Education Centre and other locations throughout the district.

##### 4.02 **District Principal of Specialty Programs** **1.00 FTE** **\$147,590**

There has been a reorganization of several areas within the Education Office over the past year and a half. With the retirement of the Associate Superintendent – Learning Services, it has been approved by the Board to consolidate the responsibilities under the existing Associate Superintendent rather than continuing to staff two Associate Superintendent Positions.

As the reporting structure changes and the additional responsibilities are moved to the Associate Superintendent's area of supervision, there is a need to place a District Principal into the organizational framework.

The District Principal of Specialty Programs position will provide leadership on development, coordination, and implementation of specialty program options.

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4.03 **Elementary School Principals**

1.05 FTE

\$144,997

In a previous budget year, the district implemented a reduction in administrative time and positions for schools in significant enrolment decline. This reduction was the removal of five principals to be replaced by five vice-principals where these five schools were twinned with another main school. The resulting impact has been an increased stress on the administrative capabilities in a building with no principal as well as difficulties in situations where the twinned elementary schools may not capture a similar neighborhood population to the main school where their students in some cases go to different secondary schools than their main schools.

The Board approved reinstatement of a principal and the associated admin time correction which will allow an increase in admin time to the following sites at a total cost of \$144,997:

- Macdonald
- Queen Alexandra
- Mount Pleasant
- Lord
- Seymour

The admin time allotment for VEPVPA will be increased by 1.05 FTE to allow for an associated increase in admin time with a maximum of 0.85 for any of the above schools.

4.04 **Secondary Vice-Principal**

1.00 FTE

\$127,710

In the 2010/2011 budget year, a concept of School Business Officer (SBO) was adopted. This concept suggested that with any coming secondary vice-principal vacancy, the vacancy could be replaced not by a vice-principal but by a School Business Officer (CUPE) to handle many of the routine administrative functions normally done by a vice-principal. This concept was carried out at Killarney with some success, however, it was determined that for a school with the size and complexity of Killarney that the vice-principal position should be reinstated due to the existing higher level responsibilities and complexities.

The Board approved reinstating 1.0 FTE secondary vice-principal position at Killarney and continuing the SBO model for one addition year to allow for a full evaluation in other schools.

4.05 **Learning Technologies Mentor**

2.00 FTE

\$204,880

With the District Principal of Learning Technologies having been the sole district contact to schools, staff and parents for support around planning and implementation of technology integration into schools, there has been an opportunity to provide additional support to this area.

The Board has approved 2.0 FTE Learning Technologies Mentor positions in support of this growing area which requires more direct support.

The Learning Technologies Mentor positions will provide direct classroom support to teachers and students around the effective use and integration of technology, working with the District Principal in the development of e-resources. This will be a model similar to that in the District

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Learning Services area, where teacher mentors provide support through consultation and facilitation of teacher professional development.

4.06 **District Programs Staffing and Supplies** **0.83 FTE** **\$163,950**

As there are now numerous district programs in Vancouver (such as International Baccalaureate, Montessori and the new Aboriginal Focus School), additional staffing and program supplies are required to effectively sustain these programs over time.

To support this initiative, the Board has approved additional funding for:

- Additional staffing for International Baccalaureate (IB) of 0.8287 FTE to support the program coordination in three schools
- Additional supplies budget of \$37,000 for IB
- Additional supplies budget of \$50,000 for Montessori and Aboriginal Education

4.07 **Add 0.2 FTE Anti-Homophobia Mentor** **0.20 FTE** **\$18,988**

The Board has approved the addition of 0.2 FTE Anti-Homophobia Mentor.

4.08 **Add 0.2 FTE Diversity Mentor** **0.20 FTE** **\$18,988**

The Board has approved the addition of 0.2 FTE Diversity Mentor.

5.0 **Transfer from Local Capital Reserve** **\$(345,000)**

The Board has approved transfer from Local Capital Reserve of \$345,000.

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## 4.0 EXPENSES AND STAFFING BY PROGRAM

This section provides expenses and staffing detail with respect to the 2012/2013 Preliminary Budget. Information is organized based on the function, program and object of expenditure structures established by the Ministry of Education.

The following table provides summary information by function, program and object of expenditure for 2012/2013 Preliminary Budget and by function and program for 2012/2013 Base Budget. Further information is shown for each function and program outlining the program description and major changes in expenditures and staffing included in the 2013/2012 Preliminary Budget.

A description of each function and program is included on the following pages. The object of expenditure categories include the following:

<b>OBJECT OF EXPENSE CATEGORIES</b>	
Salaries	- Gross amounts paid to employees as salary, vacation pay, termination pay and administrative allowances for services rendered.
Teachers	- Salaries paid to certified teachers excluding superintendents, principals, vice-principals and directors of instruction.
Principals and Vice Principals	- Salaries paid to principals, vice-principals and directors of instruction.
Educational Assistants	- Salaries paid to educational assistants, teacher assistants and child care workers.
Support Staff	- Salaries paid to administrative staff and support staff other than principals and vice-principals.
Other Professional	- Salaries paid to superintendents, associate superintendents, secretary-treasurers, trustees and any other board employee who is excluded from a union agreement.
Substitutes	- Salaries paid to individuals who substitute for regular staff while the regular staff is absent.
Employee Benefits	- The amounts paid on behalf of employees for an earned contributed benefit or for miscellaneous allowances.
Services and Supplies	- Expenditures incurred to perform various services or for supplies and materials for the school district.



**4.0 EXPENDITURES AND STAFFING BY PROGRAM - SUMMARY  
2012/2013 PRELIMINARY BUDGET**

FUNCTION	110		105		123		120		130		140		TOTAL SALARIES	
	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
<b>1 INSTRUCTION</b>														
1.02 Regular Instruction	2,375.72	178,955,087	1.19	129,566	37.65	2,261,972	42.59	1,267,753	1.25	102,729	8,657,217	2,458.41	191,374,324	
1.03 Career Programs	9.28	702,543	1.48	149,191	9.00	397,150	3.02	128,118	1.00	86,945	40,319	23.78	1,504,266	
1.07 Library Services	71.31	5,314,770	10.99	1,110,060	1.75	72,061	6.01	300,356	0.00	171	272,391	90.06	7,069,809	
1.08 Counselling	107.41	8,238,753	1.95	197,508	1.00	46,153	3.00	137,422	8.30	688,193	276,774	121.67	9,584,803	
1.10 Special Education	319.89	24,103,705	24.17	2,465,255	755.87	28,271,321	2.58	165,221	1.53	130,818	1,204,744	1,104.03	56,341,064	
1.30 English as a Second Language	117.77	8,805,458	10.55	1,081,374	20.90	957,794	4.11	208,103	0.02	1,554	397,713	153.34	11,451,996	
1.31 Aboriginal Education	9.29	704,626	1.00	113,981	23.82	1,089,310	1.07	46,281	0.01	1,017	5,228	35.20	1,960,443	
1.41 School Administration			136.62	15,239,711			486.28	13,398,432	1.05	78,737	118,475	623.95	28,835,355	
1.60 Summer School	52.96	2,049,502		219,251	0.50	84,535	10.12	571,306	0.74	96,104	2,356	64.32	3,023,054	
1.61 Continuing Education	57.19	4,375,073	0.91	71,215	1.70	77,673	6.33	320,230	3.02	255,256	197,247	68.25	5,225,479	
<b>Total Function 1</b>	<b>3,120.83</b>	<b>233,249,517</b>	<b>188.85</b>	<b>20,777,112</b>	<b>852.19</b>	<b>33,257,969</b>	<b>573.16</b>	<b>16,983,321</b>	<b>18.34</b>	<b>1,861,980</b>	<b>11,172,464</b>	<b>4,753.37</b>	<b>317,302,363</b>	
<b>4 DISTRICT ADMINISTRATION</b>														
4.11 Educational Administration			6.00	745,646			5.79	362,241	11.03	1,214,790		22.82	2,322,677	
4.40 School District Governance									10.00	307,984		10.00	307,984	
4.41 Business Administration									32.66	2,697,440	161,882	82.67	5,504,081	
<b>Total Function 4</b>			<b>6.00</b>	<b>745,646</b>			<b>55.80</b>	<b>3,007,000</b>	<b>53.69</b>	<b>4,220,214</b>	<b>161,882</b>	<b>115.49</b>	<b>8,134,742</b>	
<b>5 OPERATIONS AND MAINTENANCE</b>														
5.41 Operations & Maintenance Administration									20.61	1,847,647	139,432	42.48	3,023,985	
5.50 Maintenance Operations				3			536.51	27,121,108	9.62	785,659	37,305	546.12	27,944,075	
5.52 Maintenance of Grounds							82.00	3,929,548	2.54	209,889		84.54	4,139,437	
5.56 Utilities														
<b>Total Function 5</b>				<b>3</b>			<b>640.38</b>	<b>32,087,562</b>	<b>32.76</b>	<b>2,843,195</b>	<b>176,737</b>	<b>673.14</b>	<b>35,107,497</b>	
<b>7 TRANSPORTATION AND HOUSING</b>														
7.70 Student Transportation							1.00	40,497				1.00	40,497	
<b>Total Function 7</b>							<b>1.00</b>	<b>40,497</b>				<b>1.00</b>	<b>40,497</b>	
<b>9 DEBT SERVICES</b>														
9.92 Bank Term Loans (Local Capital)														
<b>Total Function 9</b>														
<b>Interfund Transfers and Reduction of Unfunded Liability for Employee Future Benefits</b>														
<b>Total Expenditures</b>	<b>3,120.83</b>	<b>233,249,517</b>	<b>194.85</b>	<b>21,522,761</b>	<b>852.19</b>	<b>33,257,969</b>	<b>1,270.34</b>	<b>52,118,380</b>	<b>104.79</b>	<b>8,925,389</b>	<b>11,511,083</b>	<b>5,543.00</b>	<b>360,585,059</b>	

**4.0 EXPENDITURES AND STAFFING BY PROGRAM - SUMMARY  
2012/2013 PRELIMINARY BUDGET**

FUNCTION	200		300-500		2012/2013		2012/2013		2012/2013	
	EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	SERVICES AND SUPPLIES	TOTAL PRELIM BUDGET	FTE	BUDGET	TOTAL BASE BUDGET	FTE	BUDGET	BOARD APPROVED CHANGES
<b>1. INSTRUCTION</b>										
1.02 Regular Instruction	50,052,139	2,458,411	9,903,222	2,458,411	2,458,411	251,329,685	2,471,861	253,800,770	(13.45)	(2,471,085)
1.03 Career Programs	416,088	1,920,354	56,515	23,781	23,781	1,976,869	23,821	1,983,102	(0.04)	(6,233)
1.07 Library Services	1,829,326	8,899,135	783,379	90,061	90,061	9,682,514	91,000	9,815,796	(0.94)	(133,282)
1.08 Counseling	2,499,128	12,083,931	79,831	121,671	121,671	12,163,762	121,111	12,135,567	0.56	28,195
1.10 Special Education	16,234,367	1,104,031	862,477	1,104,031	1,104,031	73,437,908	1,106,631	73,717,598	(2.60)	(279,690)
1.30 English as a Second Language	3,019,758	153,341	48,713	153,341	153,341	14,520,467	154,381	14,634,146	(1.04)	(113,679)
1.31 Aboriginal Education	573,980	2,534,423	178,157	35,201	35,201	2,712,580	35,201	2,663,784	(0.00)	48,796
1.41 School Administration	7,198,062	36,033,407	347,861	623,951	623,951	36,381,268	620,791	36,001,725	3.17	379,543
1.60 Summer School	813,520	3,836,574	175,658	64,321	64,321	4,012,232	64,321	4,023,668		(11,436)
1.61 Continuing Education	213,411	1,145,181	400,843	10,361	10,361	1,546,024	10,361	1,554,584		(8,560)
1.62 Off Shore Students	1,381,777	6,607,256	949,900	68,251	68,251	7,557,156	67,141	7,414,228	1.11	142,928
<b>Total Function 1</b>	<b>84,231,546</b>	<b>4,753,371</b>	<b>13,786,556</b>	<b>4,753,371</b>	<b>4,753,371</b>	<b>415,320,465</b>	<b>4,766,601</b>	<b>417,744,969</b>	<b>(13.23)</b>	<b>(2,424,504)</b>
<b>4. DISTRICT ADMINISTRATION</b>										
4.11 Educational Administration	586,418	2,909,095	772,112	22,882	22,882	3,681,207	21,821	3,548,560	1.00	132,647
4.40 School District Governance	31,803	339,787	194,564	10,000	10,000	534,351	10,000	535,244		(893)
4.41 Business Administration	1,547,549	7,051,630	1,685,645	82,671	82,671	8,737,275	80,671	8,497,313	2.00	239,962
<b>Total Function 4</b>	<b>2,165,770</b>	<b>10,300,512</b>	<b>2,652,321</b>	<b>115,491</b>	<b>115,491</b>	<b>12,952,833</b>	<b>112,491</b>	<b>12,581,117</b>	<b>3.00</b>	<b>371,716</b>
<b>5. OPERATIONS AND MAINTENANCE</b>										
5.41 Operations & Maintenance Administration	820,584	3,844,569	1,962,073	42,481	42,481	5,806,642	42,481	5,831,378	(0.00)	(24,736)
5.50 Maintenance Operations	6,926,720	34,870,795	3,497,113	546,121	546,121	38,367,908	543,831	38,772,446	2.30	(404,538)
5.52 Maintenance of Grounds	940,805	5,080,242	838,247	84,541	84,541	5,918,489	84,541	5,961,456		(42,967)
5.56 Utilities			8,973,951			8,973,951		8,973,951		(0)
<b>Total Function 5</b>	<b>8,688,109</b>	<b>43,795,606</b>	<b>15,271,384</b>	<b>673,141</b>	<b>673,141</b>	<b>59,066,990</b>	<b>670,841</b>	<b>59,539,230</b>	<b>2.30</b>	<b>(472,240)</b>
<b>7. TRANSPORTATION AND HOUSING</b>										
7.70 Student Transportation	12,874	53,371	2,608,099	1,001	1,001	2,661,470	1,001	2,661,458		12
<b>Total Function 7</b>	<b>12,874</b>	<b>53,371</b>	<b>2,608,099</b>	<b>1,001</b>	<b>1,001</b>	<b>2,661,470</b>	<b>1,001</b>	<b>2,661,458</b>		<b>12</b>
<b>9. DEBT SERVICES</b>										
9.92 Bank Term Loans (Local Capital)			23,035			23,035		23,035		
<b>Total Function 9</b>			<b>23,035</b>			<b>23,035</b>		<b>23,035</b>		
<b>Interfund Transfers and Reduction of Unfunded Liability for Employee Future Benefits</b>						1,864,240		1,864,240		
<b>Total Expenditures</b>	<b>95,098,299</b>	<b>5,543,000</b>	<b>34,341,395</b>	<b>5,543,000</b>	<b>5,543,000</b>	<b>491,889,033</b>	<b>5,550,931</b>	<b>494,414,049</b>	<b>(7.94)</b>	<b>(2,525,016)</b>

12/13 Board Approvals - Increase in Revenues (1,732,122)  
12/13 Board Approvals - Transfer from the Local Capital Reserve to Operating (345,000)  
**(4,602,138)**



## 4.1 INSTRUCTION

This function incorporates all programs related to the instruction of students. Salaries, employee benefits, services and supplies are charged to the following individual programs within this function.

- Regular Instruction
- Career Preparation
- Library Services
- Counselling
- Special Education
- English Language Learning
- Aboriginal Education
- School Administration
- Summer School
- Continuing Education
- Off-shore Students

Detail with respect to each of the above programs is contained in the following pages.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	3,120.83	233,249,517	3,148.76	238,024,683
Principals and Vice Principals	188.85	20,777,112	189.20	20,289,924
Educational Assistants	852.19	33,257,969	822.91	31,675,158
Support Staff	573.16	16,983,321	592.89	18,512,296
Other Professionals	18.34	1,861,980	19.89	2,109,782
Substitutes		11,172,464		8,216,171
Total Salaries	4,753.37	317,302,363	4,773.65	318,828,014
Employee Benefits		84,231,546		80,899,322
Total Salaries and Benefits	4,753.37	401,533,909	4,773.65	399,727,336
Services and Supplies		13,786,556		15,024,750
Total Annual Budget	4,753.37	415,320,465	4,773.65	414,752,086

## REGULAR INSTRUCTION

This program comprises all regular instruction costs for Kindergarten to Grade 12. Adults, Continuing Education, Correspondence and Home Schooling education costs are also included, as well as the regular instruction component of all special programs offered in segregated classrooms.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	2,375.72	178,955,087	2,386.45	180,856,299
Principals and Vice Principals	1.19	129,566	55.05	5,339,777
Educational Assistants	37.65	2,261,972	39.65	2,087,597
Support Staff	42.59	1,267,753	351.65	7,559,056
Other Professionals	1.25	102,729	11.32	1,009,175
Substitutes		8,657,217		7,058,076
Total Salaries	2,458.41	191,374,324	2,844.12	203,909,980
Employee Benefits		50,052,139		51,740,056
Total Salaries and Benefits	2,458.41	241,426,463	2,844.12	255,650,036
Services and Supplies		9,903,222		10,716,400
Total Annual Budget	2,458.41	251,329,685	2,844.12	266,366,436

## CAREER PREPARATION

This program includes costs related to providing Career Preparation, Co-op and Apprenticeship courses. Additional costs would include work experience arrangements directly relating to this program and clerical support assigned to this program.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	9.28	702,543	8.94	692,343
Principals and Vice Principals	1.48	149,191		
Educational Assistants	9.00	397,150	9.00	398,106
Support Staff	3.02	128,118	3.00	125,598
Other Professionals	1.00	86,945	1.00	86,617
Substitutes		40,319		18,033
Total Salaries	23.78	1,504,266	21.94	1,320,697
Employee Benefits		416,088		335,113
Total Salaries and Benefits	23.78	1,920,354	21.94	1,655,810
Services and Supplies		56,515		79,289
Total Annual Budget	23.78	1,976,869	21.94	1,735,099

## LIBRARY SERVICES

This program includes costs of activities directly relating to the operation of a Library Resource Centre at a school or district level. Costs related to personnel responsible for circulating, cataloguing and maintaining resource materials would all be included in this program.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	71.31	5,314,770	81.04	6,102,292
Principals and Vice Principals	10.99	1,110,060		
Educational Assistants	1.75	72,061	1.75	70,972
Support Staff	6.01	300,356	7.59	397,138
Other Professionals	0.00	171		99
Substitutes		272,391		238,582
Total Salaries	90.06	7,069,809	90.38	6,809,083
Employee Benefits		1,829,326		1,727,735
Total Salaries and Benefits	90.06	8,899,135	90.38	8,536,818
Services and Supplies		783,379		764,060
Total Annual Budget	90.06	9,682,514	90.38	9,300,878

## COUNSELLING

This program includes costs of activities directly relating to counselling which would include assisting students in obtaining educational requirements for post secondary and career goals, general counselling of students' emotional needs and providing advice to parents and teaching staff.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	107.41	8,238,753	112.21	8,769,637
Principals and Vice Principals	1.95	197,508		
Educational Assistants	1.00	46,153		
Support Staff	3.00	137,422		
Other Professionals	8.30	688,193		
Substitutes		276,774		26,434
Total Salaries	121.67	9,584,803	112.21	8,796,071
Employee Benefits		2,499,128		2,231,912
Total Salaries and Benefits	121.67	12,083,931	112.21	11,027,983
Services and Supplies		79,831		64,401
Total Annual Budget	121.67	12,163,762	112.21	11,092,384

## SPECIAL EDUCATION

This program includes costs related to providing additional specialized support for the following services or students:

- Learning Assistance Services
- Special Health Services
- Severe Behaviour
- High Incidence / Low Cost (Moderate Handicapped)
- Low Incidence / High Cost (Severe Handicapped)
- Dependent Handicapped
- Gifted
- Hospital / Homebound
- Identification / Planning

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	319.89	24,103,705	345.97	26,359,775
Principals and Vice Principals	24.17	2,465,255	1.00	116,799
Educational Assistants	755.87	28,271,321	726.81	26,976,187
Support Staff	2.58	165,221	2.40	128,706
Other Professionals	1.53	130,818	1.00	86,617
Substitutes		1,204,744		410,268
Total Salaries	1,104.03	56,341,064	1,077.18	54,078,352
Employee Benefits		16,234,367		13,721,824
Total Salaries and Benefits	1,104.03	72,575,431	1,077.18	67,800,176
Services and Supplies		862,477		943,716
Total Annual Budget	1,104.03	73,437,908	1,077.18	68,743,892

## ENGLISH LANGUAGE LEARNING

This program includes the additional costs related to providing educational programs to students whose use of English is sufficiently different from standard English as to prevent that student from reaching his or her potential.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	117.77	8,805,458	108.26	8,093,043
Principals and Vice Principals	10.55	1,081,374	1.00	116,805
Educational Assistants	20.90	957,794	20.90	957,639
Support Staff	4.11	208,103	4.00	185,906
Other Professionals	0.02	1,554		
Substitutes		397,713		138,512
Total Salaries	153.34	11,451,996	134.16	9,491,905
Employee Benefits		3,019,758		2,408,473
Total Salaries and Benefits	153.34	14,471,754	134.16	11,900,378
Services and Supplies		48,713		79,091
Total Annual Budget	153.34	14,520,467	134.16	11,979,469

## ABORIGINAL EDUCATION

This program includes the additional direct costs related to providing Aboriginal Language and Culture Programs, Aboriginal Support Service Programs, or another Aboriginal Education Program that has the written permission of the Aboriginal community.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	9.29	704,626	10.00	751,443
Principals and Vice Principals	1.00	113,981	1.00	105,796
Educational Assistants	23.82	1,089,310	22.60	1,033,544
Support Staff	1.07	46,281	1.00	40,525
Other Professionals	0.01	1,017		
Substitutes		5,228		13,060
Total Salaries	35.20	1,960,443	34.60	1,944,368
Employee Benefits		573,980		493,363
Total Salaries and Benefits	35.20	2,534,423	34.60	2,437,731
Services and Supplies		178,157		136,465
Total Annual Budget	35.20	2,712,580	34.60	2,574,196

## SCHOOL ADMINISTRATION

This program includes costs directly related to administering both instructional and business activities at the school level. It also includes the salary and benefits of principals and vice-principals related to administrative duties and the total salary and benefits of school support staff.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals	136.62	15,239,711	130.24	14,327,686
Educational Assistants				
Support Staff	486.28	13,398,432	197.75	8,693,667
Other Professionals	1.05	78,737	1.62	136,595
Substitutes		118,475		184,666
Total Salaries	623.95	28,835,355	329.60	23,342,614
Employee Benefits		7,198,052		5,922,948
Total Salaries and Benefits	623.95	36,033,407	329.60	29,265,562
Services and Supplies		347,861		465,375
Total Annual Budget	623.95	36,381,268	329.60	29,730,937

## SUMMER SCHOOL

This program includes costs specifically related to the offering of a summer school program.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	52.96	2,049,502	37.14	1,806,230
Principals and Vice Principals		219,251		220,361
Educational Assistants	0.50	84,535	0.50	73,440
Support Staff	10.12	571,306	9.00	370,013
Other Professionals	0.74	96,104	0.25	35,413
Substitutes		2,356		10,455
Total Salaries	64.32	3,023,054	46.89	2,515,912
Employee Benefits		813,520		638,387
Total Salaries and Benefits	64.32	3,836,574	46.89	3,154,299
Services and Supplies		175,658		289,183
Total Annual Budget	64.32	4,012,232	46.89	3,443,482

## CONTINUING EDUCATION

This program includes the costs related to offering credit courses, non-credit courses and recreational courses for students who have not been funded by the Province. Costs also include administrative and operations and maintenance costs resulting from the Continuing Education program.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals	0.91	71,215	0.91	62,700
Educational Assistants				
Support Staff	8.04	440,099	11.30	727,253
Other Professionals	1.41	420,456	1.45	472,723
Substitutes				
Total Salaries	10.36	931,770	13.66	1,262,676
Employee Benefits		213,411		320,391
Total Salaries and Benefits	10.36	1,145,181	13.66	1,583,067
Services and Supplies		400,843		569,549
Total Annual Budget	10.36	1,546,024	13.66	2,152,616

## OFF-SHORE STUDENTS

This program includes the costs related to offering credit courses, non-credit courses and recreational courses for off-shore students. Costs also include administrative and operations and maintenance costs resulting from programs for off-shore students.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	57.19	4,375,073	58.75	4,593,621
Principals and Vice Principals				
Educational Assistants	1.70	77,673	1.70	77,673
Support Staff	6.33	320,230	5.20	284,434
Other Professionals	3.02	255,256	3.25	282,543
Substitutes		197,247		118,085
Total Salaries	68.25	5,225,479	68.90	5,356,356
Employee Benefits		1,381,777		1,359,120
Total Salaries and Benefits	68.25	6,607,256	68.90	6,715,476
Services and Supplies		949,900		917,221
Total Annual Budget	68.25	7,557,156	68.90	7,632,697

## 4.2 DISTRICT ADMINISTRATION

This function incorporates the cost of all programs related to district governance and district administration of educational, business, human resource and labour relations activities. Salaries, employee benefits, services and supplies used in the execution of this function are charged to individual programs as applicable.

Programs under this function include:

- Educational Administration
- School District Governance
- Business Administration

Detail with respect to each program is provided on the following pages.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers			1.00	86,633
Principals and Vice Principals	6.00	745,646	2.00	252,036
Educational Assistants				
Support Staff	55.80	3,007,000	62.40	3,278,602
Other Professionals	53.69	4,220,214	55.16	4,620,938
Substitutes		161,882		
Total Salaries	115.49	8,134,742	120.55	8,238,209
Employee Benefits		2,165,770		2,090,361
Total Salaries and Benefits	115.49	10,300,512	120.55	10,328,570
Services and Supplies		2,652,321		3,025,463
Total Annual Budget	115.49	12,952,833	120.55	13,354,033



## EDUCATIONAL ADMINISTRATION

This program includes the cost of activities related to overall district educational leadership and administration. Activities would include strategic planning, instructional staffing allocations, new programming, coordination of district, school and community for the delivery of educational services.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers			1.00	86,633
Principals and Vice Principals	6.00	745,646	2.00	252,036
Educational Assistants				
Support Staff	5.79	362,241	9.14	486,462
Other Professionals	11.03	1,214,790	11.03	1,305,434
Substitutes				
Total Salaries	22.82	2,322,677	23.18	2,130,565
Employee Benefits		586,418		540,609
Total Salaries and Benefits	22.82	2,909,095	23.18	2,671,174
Services and Supplies		772,112		1,485,211
Total Annual Budget	22.82	3,681,207	23.18	4,156,385

## SCHOOL DISTRICT GOVERNANCE

This program includes the cost of activities related to the work of the elected body responsible for all activities in the district, and services related to parent advisory council activities.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff			0.90	52,616
Other Professionals	10.00	307,984	9.48	264,390
Substitutes				
Total Salaries	10.00	307,984	10.38	317,006
Employee Benefits		31,803		80,437
Total Salaries and Benefits	10.00	339,787	10.38	397,443
Services and Supplies		194,564		463,671
Total Annual Budget	10.00	534,351	10.38	861,114

**BUSINESS ADMINISTRATION**

This program includes the cost of activities related to the business and financial operations of the school system at the district level. This program does not include activities carried out at the school level.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	50.02	2,644,759	52.36	2,739,524
Other Professionals	32.66	2,697,440	34.64	3,051,114
Substitutes		161,882		
Total Salaries	82.67	5,504,081	87.00	5,790,638
Employee Benefits		1,547,549		1,469,315
Total Salaries and Benefits	82.67	7,051,630	87.00	7,259,953
Services and Supplies		1,685,645		1,076,581
Total Annual Budget	82.67	8,737,275	87.00	8,336,534

### 4.3 OPERATIONS AND MAINTENANCE

This function incorporates the all programs related to the district's responsibility for the operation, maintenance and safety of sites, buildings, furniture and equipment, and computer equipment. Salaries, employee benefits, services and supplies used in the execution of this function are charged to individual programs as applicable. Also included in the individual programs is the cost of maintenance for vehicles used by personnel charged to the program.

Programs under this function include:

- Operations and Maintenance Administration
- Maintenance Operations
- Maintenance of Grounds
- Utilities

Detail with respect to each program is included on the following pages.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals		3		
Educational Assistants				
Support Staff	640.38	32,087,562	601.56	29,960,202
Other Professionals	32.76	2,843,195	29.25	2,507,917
Substitutes		176,737		176,737
Total Salaries	673.14	35,107,497	630.81	32,644,856
Employee Benefits		8,688,109		8,283,296
Total Salaries and Benefits	673.14	43,795,606	630.81	40,928,152
Services and Supplies		15,271,384		14,860,128
Total Annual Budget	673.14	59,066,990	630.81	55,788,280

## OPERATIONS AND MAINTENANCE ADMINISTRATION

This program includes the cost of activities related to the overall administration of operations and maintenance. This program also includes the cost of public liability and property loss insurance coverage.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	21.87	1,036,906	10.00	456,900
Other Professionals	20.61	1,847,647	16.85	1,495,516
Substitutes		139,432		139,432
Total Salaries	42.48	3,023,985	26.85	2,091,848
Employee Benefits		820,584		530,785
Total Salaries and Benefits	42.48	3,844,569	26.85	2,622,633
Services and Supplies		1,962,073		2,053,909
Total Annual Budget	42.48	5,806,642	26.85	4,676,542

## MAINTENANCE OPERATIONS

This program includes the cost of activities related to plant maintenance, custodial services, and equipment repair and maintenance. This program also includes cost incurred by a district for facility leasing, portable moves and central stores.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals		3		
Educational Assistants				
Support Staff	536.51	27,121,108	528.64	26,524,905
Other Professionals	9.62	785,659	9.87	801,470
Substitutes		37,305		37,305
Total Salaries	546.12	27,944,075	538.51	27,363,680
Employee Benefits		6,926,720		6,943,252
Total Salaries and Benefits	546.12	34,870,795	538.51	34,306,932
Services and Supplies		3,497,113		3,891,702
Total Annual Budget	546.12	38,367,908	538.51	38,198,634

## MAINTENANCE OF GROUNDS

This program includes the cost of activities related to the care and upkeep of all the land and grounds that are the responsibility of the board.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	82.00	3,929,548	62.92	2,978,397
Other Professionals	2.54	209,889	2.54	210,164
Substitutes				
Total Salaries	84.54	4,139,437	65.45	3,188,561
Employee Benefits		940,805		809,064
Total Salaries and Benefits	84.54	5,080,242	65.45	3,997,625
Services and Supplies		838,247		790,224
Total Annual Budget	84.54	5,918,489	65.45	4,787,849

## UTILITIES

This program includes all of the costs incurred by a district for the consumption of heat, light and water, as well as expenditures on garbage, sewer, conservation measures and recycling programs.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff				
Other Professionals				767
Substitutes				
Total Salaries				767
Employee Benefits				195
Total Salaries and Benefits				962
Services and Supplies		8,973,951		8,124,293
Total Annual Budget		8,973,951		8,125,255

## 4.4 TRANSPORTATION AND HOUSING

This function incorporates programs involving the transportation and housing of students. Salaries, employee benefits, services and supplies used in the execution of this function are charged to individual programs as applicable. Also included in the individual programs is the cost of maintenance for vehicles used by personnel charged to the program.

Programs under this function include:  
 Student Transportation

Detail with respect to each program is included on the following pages.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	1.00	40,497	1.00	40,523
Other Professionals				
Substitutes				
Total Salaries	1.00	40,497	1.00	40,523
Employee Benefits		12,874		10,282
Total Salaries and Benefits	1.00	53,371	1.00	50,805
Services and Supplies		2,608,099		2,515,743
Total Annual Budget	1.00	2,661,470	1.00	2,566,548

## STUDENT TRANSPORTATION

This program includes the cost of activities related to the conveyance of students to and from school on a regular basis and direct supervision of busing. The method of conveyance can be bus, water taxi, ferry, train, plane, etc. This program also includes the costs of activities related to providing guards or attendants at crossing locations.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	1.00	40,497	1.00	40,523
Other Professionals				
Substitutes				
Total Salaries	1.00	40,497	1.00	40,523
Employee Benefits		12,874		10,282
Total Salaries and Benefits	1.00	53,371	1.00	50,805
Services and Supplies		2,608,099		2,515,743
Total Annual Budget	1.00	2,661,470	1.00	2,566,548

## 4.5 DEBT SERVICES (OPERATING)

This function incorporates all activities related to the servicing of debt. Interest charges that are payable as a result of operating borrowings shall be paid out of the district's operating grant.

Programs under this function include:

Bank Term Loans (Local Capital)

Detail with respect to each program is included on the following pages.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff				
Other Professionals				
Substitutes				
Total Salaries				
Employee Benefits				
Total Salaries and Benefits				
Services and Supplies		23,035		
Total Annual Budget		23,035		



**BANK TERM LOANS (LOCAL CAPITAL)**

This program includes interest and other payments related to bank term loans used for local capital purposes.

	2012/2013 Prelim Budget		2011/2012 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff				
Other Professionals				
Substitutes				
Total Salaries				
Employee Benefits				
Total Salaries and Benefits				
Services and Supplies		23,035		
Total Annual Budget		23,035		