

Preliminary Operating Budget



2009 - 2010

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

1580 West Broadway
Vancouver, BC V6J 5K8

VSB 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 2009/2010 Preliminary Budget.

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 2009.
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2009/2010 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 2009/2010 Preliminary Operating Budget provides funding for district programs and services based on the estimated September, 2009 student enrolment. This estimate assumed a reduction of 500 FTE regular enrolment students and 200 FTE English as a Second Language students. An Amended 2009/2010 Operating Budget will be approved by the Board by the end of February 2010 based on the actual enrolment as at September 30, 2009 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, compared to the Base Budget.

The following table summarizes the Preliminary Operating Budget for 2009/2010.

2009/2010 Preliminary Operating Budget	
	<u>\$ Million</u>
Revenue	477.4
Expenses	(482.7)
Interfund Transfers ^{a)}	(1.2)
Reduction of Unfunded Liability for Employee Future Benefits ^{b)}	(0.4)
Budgeted Prior Year Appropriated Surplus ^{c)}	7.0
	<u>(0.0)</u>

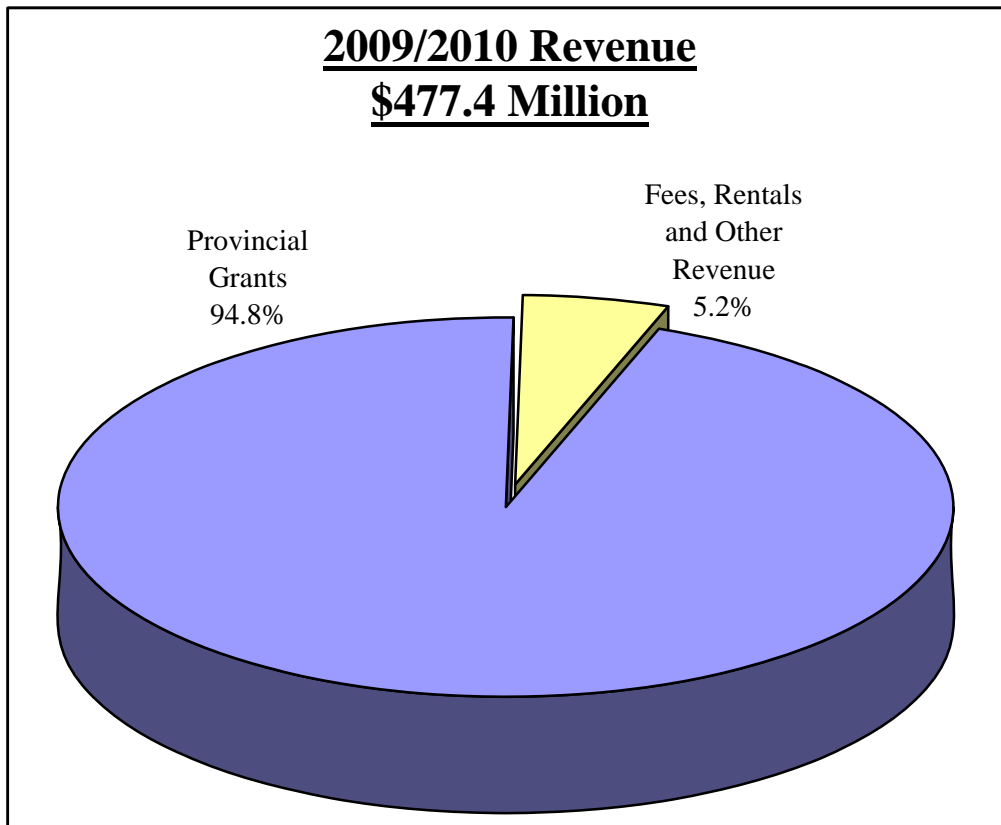
a) Include Capital Purchases (\$0.7 million), Special Purpose Fund Salary Increases (\$0.4 million), and Repayment of Energy Savings Loan (\$0.1 million)

b) Funding for obligations and related costs for future employee benefits, including retirement allowance, and death benefits.

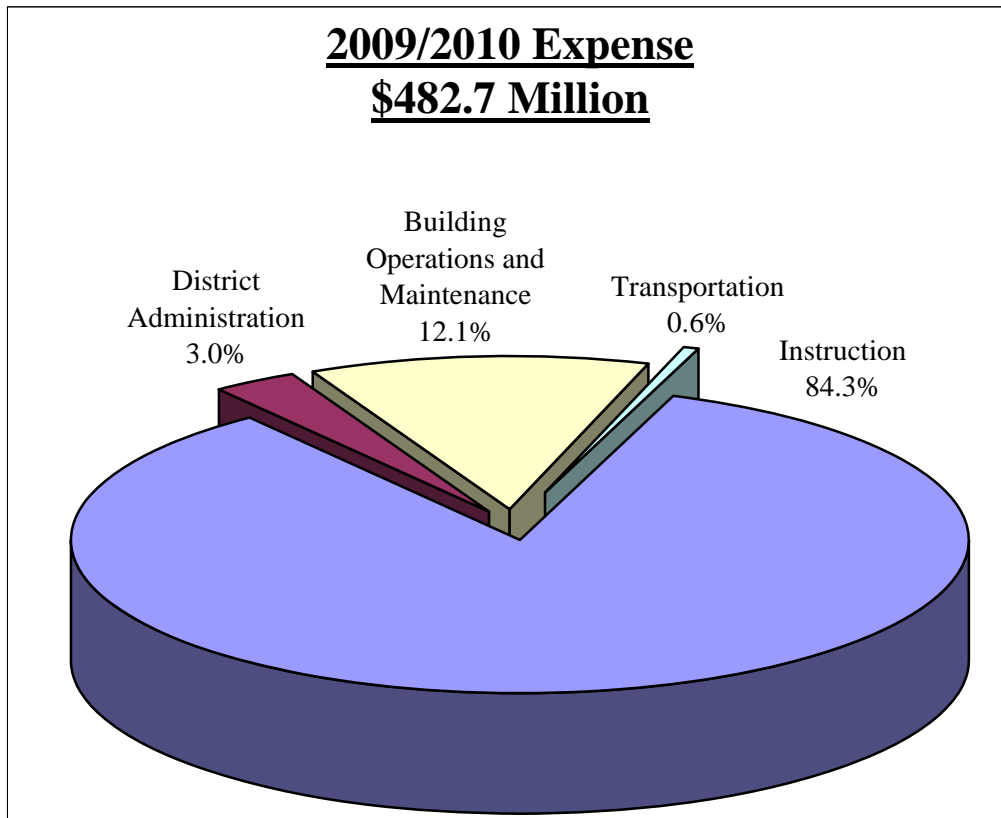
c) Funding for 2009/2010 estimated budget shortfall, including \$2.7 million transfer from LCR and \$4.3 prior year operating surplus carried forward.

The major components of operating revenue and expenses for 2009/2010 are outlined below.

2009/2010 REVENUE	\$ million
Provincial Grants	\$ 452.4
Fees, Rentals and Other Revenue	25.0
TOTAL REVENUE	\$ 477.4

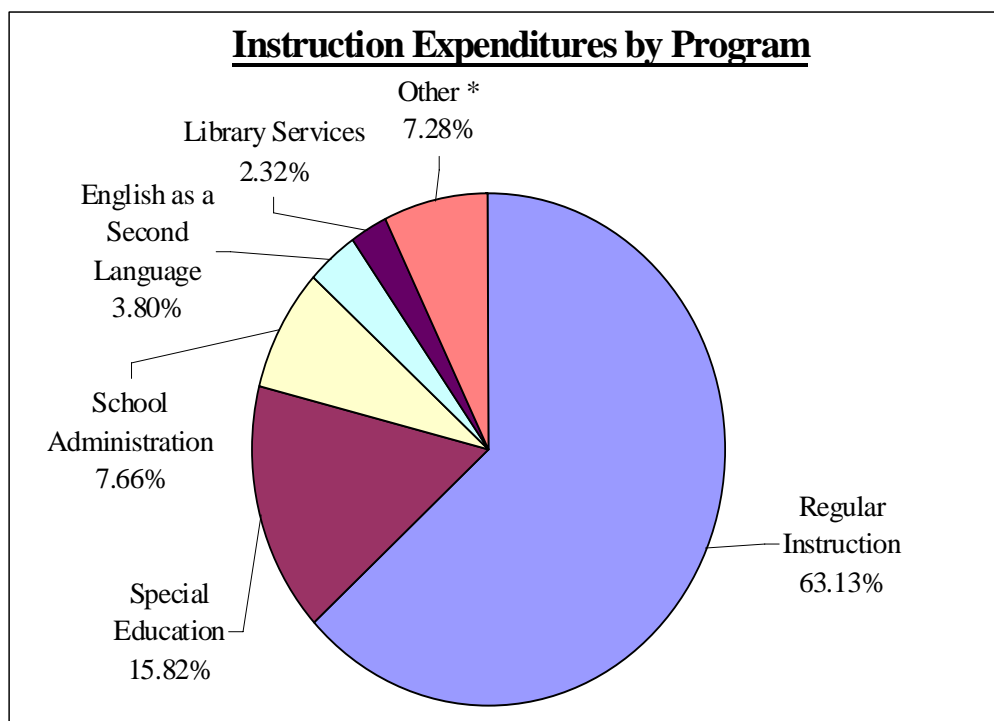


2009/2010 EXPENSE		\$ million
Instruction	\$	406.7
District Administration		14.5
Building Operations and Maintenance		58.4
Transportation		3.1
TOTAL EXPENDITURE	\$	482.7



Operating expenses for instruction comprise 84.3% 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.

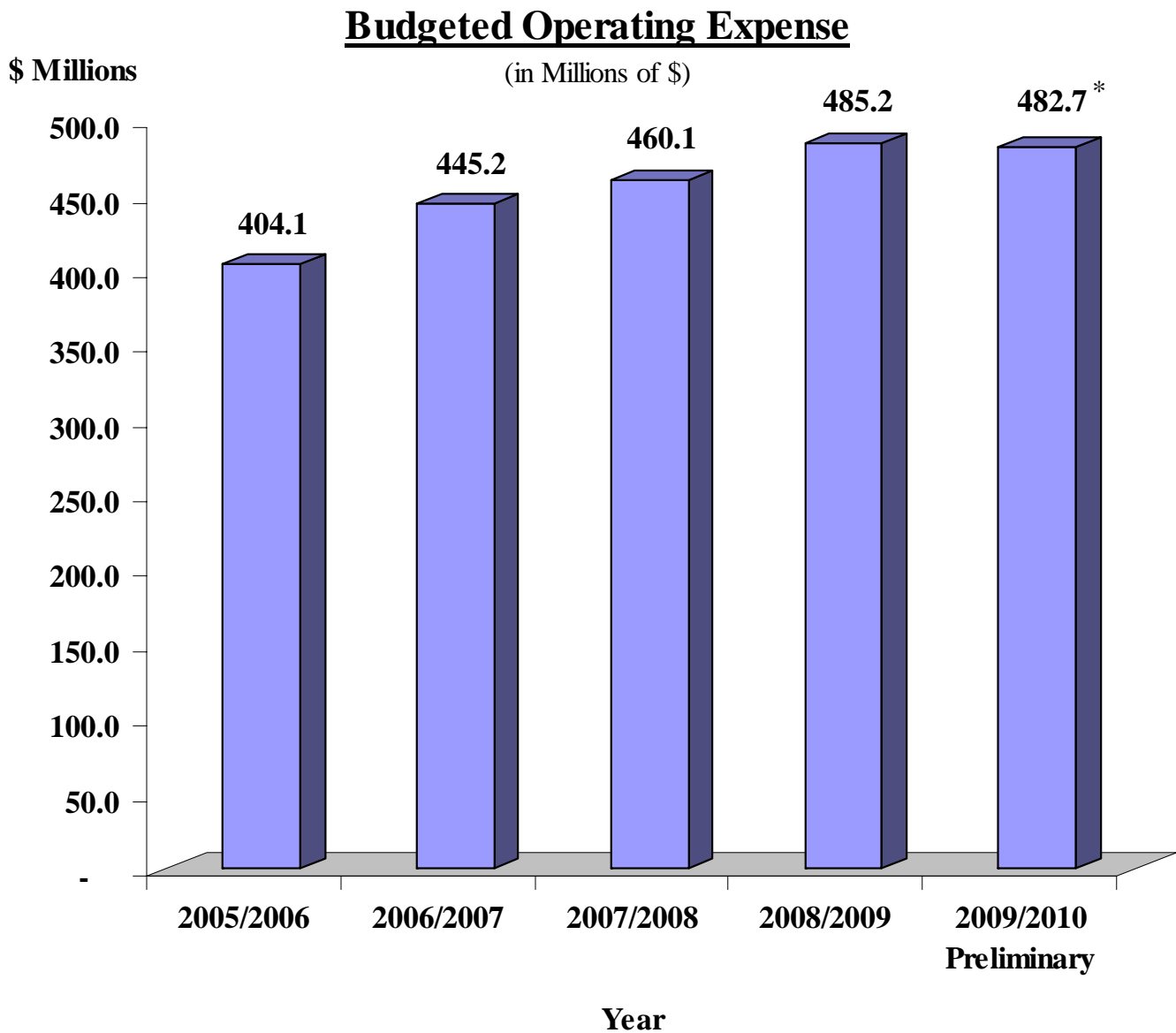
INSTRUCTION EXPENDITURES BY PROGRAM		\$ million
Regular Instruction	\$	256.8
Special Education		64.3
School Administration		31.1
English as a Second Language		15.5
Counselling		10.7
Library Services		9.4
Off-shore Students		6.6
Continuing Education		3.9
Summer School		3.9
Aboriginal Education		2.6
Career Programs		1.8
Other		0.1
TOTAL EXPENDITURES	\$	406.7



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

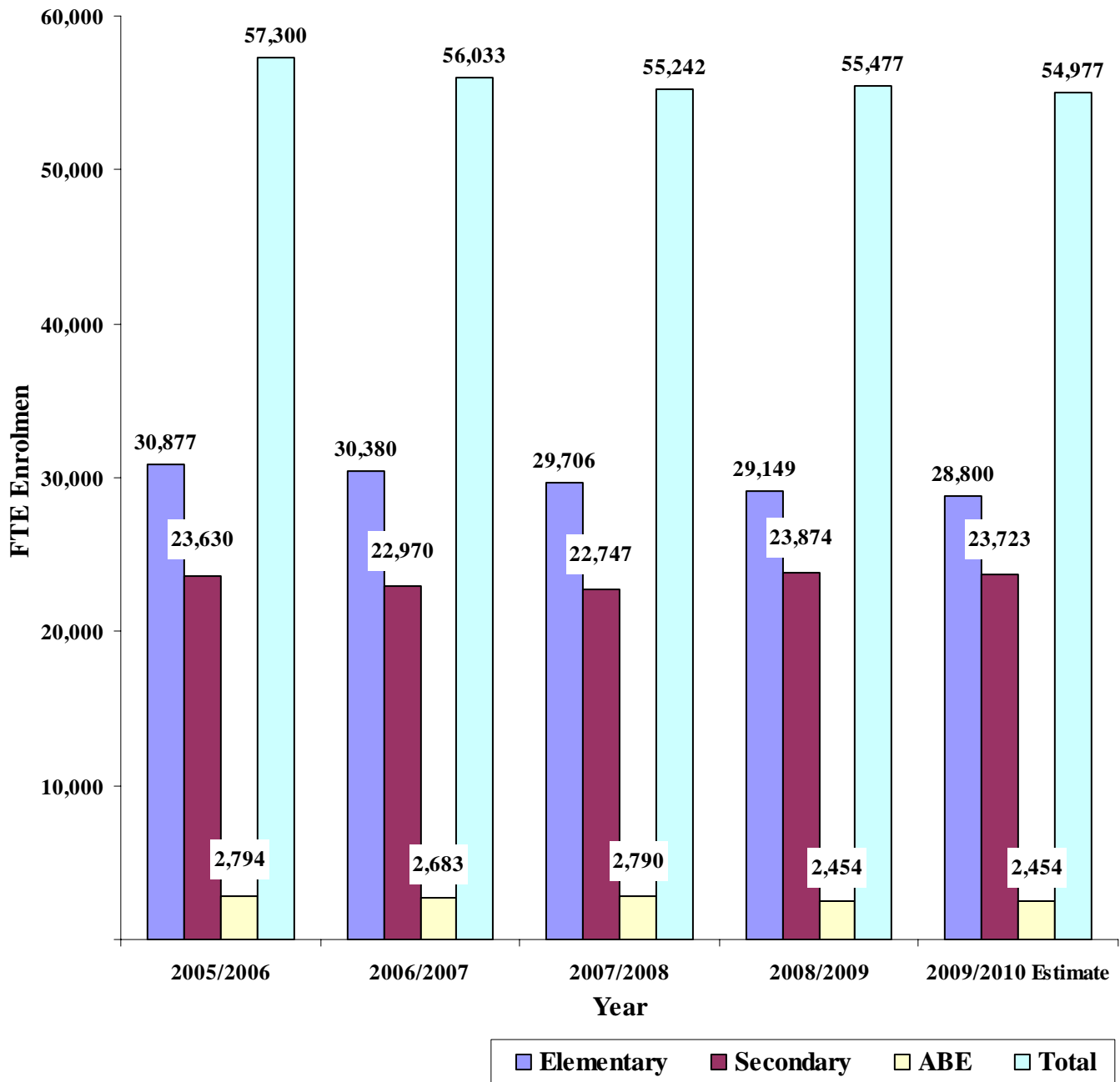
2.0 FIVE YEAR HISTORY

The following charts provide a historical perspective on operating expenses and enrolment over the last five years. Operating expenses have increased from \$404.1 million in 2005/2006 to \$482.7 million for 2009/2010. This represents an increase of 19.46% largely due to salary and other cost increases. Total enrolment for elementary, secondary and adult basic education students is estimated to decrease by 2,323 FTE students from 57,300 FTE in 2005/2006 to 54,977 FTE for 2009/2010. This represents a reduction of 4.05% over the five year period.



* Does not include expenditures from prior year appropriated surplus (\$9.6 Million)

Student Enrolment FTE *



* based on 1701 Enrolment Report

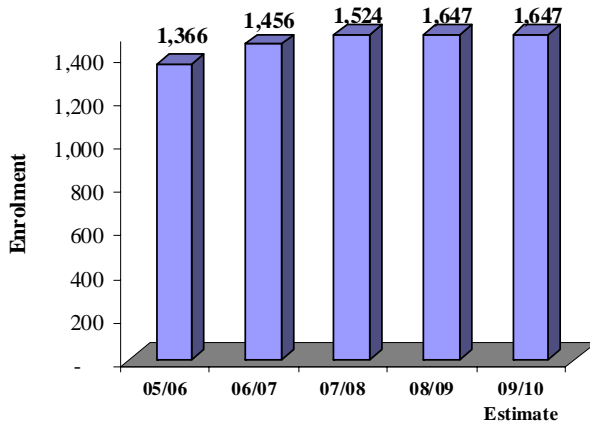
* includes Ministry funding formula change for Grades 10 to 12 in 2007/2008 to 2009/2010

* includes Elementary, Secondary, Adult Basic Education, and Distributed Learning September enrolment

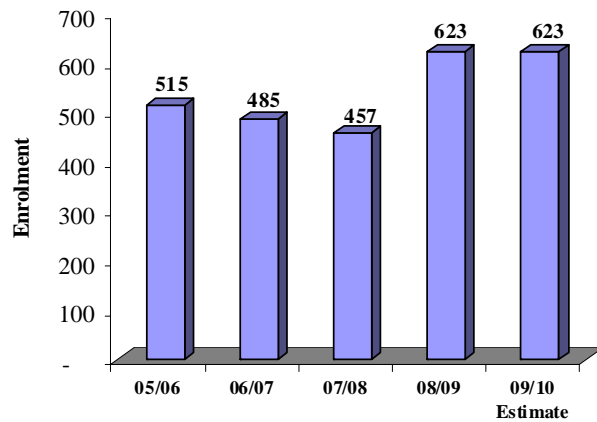
* does not include International Education and Distributed Learning February and May enrolment updates

Special Programs Enrolment (Headcount Based on 1701 Enrolment Report)

Dependent Handicapped (Level 1) / Low Incidence-High Cost Special Programs (Level 2) *



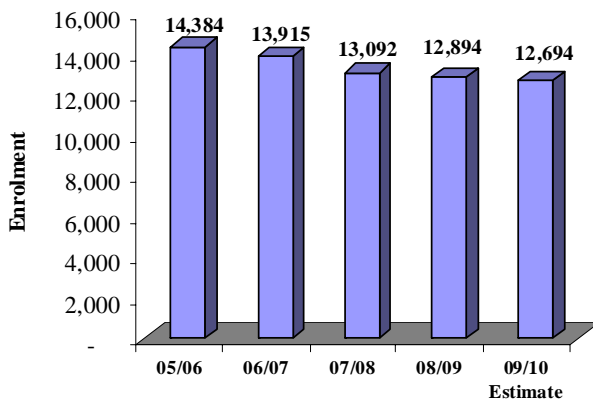
Severe Behaviour (Level 3) / High Incidence-Low Cost Special Programs **



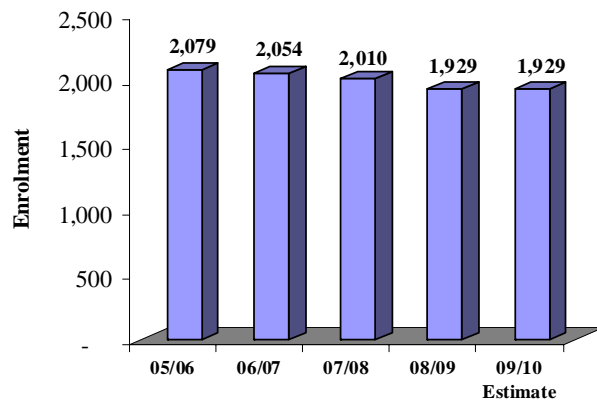
* Low Incidence-High Cost Special Programs include Moderate to Severe/Profound Intellectual Disabilities, Physical Disabilities or Chronic Health Impairments, Visual Impairment, Deaf or Hard of Hearing, and Autism.

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

English As a Second Language ***



First Nations



*** Includes both school age and adult enrolment.

3.0 BOARD APPROVED BUDGET CHANGES

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

	FTE	\$ Millions
1) Reduction in Administration Costs (this amount is reallocated to offset reductions in the classroom)		
a) Facilities Coordinator		(0.09)
b) Coordinator - Healthy Schools	(1.00)	(0.12)
c) District Principal - Distributed Learning	(1.00)	(0.14)
d) Supervisor - Data Management	(1.00)	(0.09)
e) Payroll Supervisor	(1.00)	(0.09)
f) Clerical Support	(5.00)	(0.21)
g) Elementary VP - Decline	(1.00)	(0.11)
- Instructional Component	0.70	0.05
h) Supplies & Services in Administrative Departments		(0.56)
i) Continuing Education - Non-Credit Program		(0.20)
j) Lease and Rentals Supervisor	1.00	0.09
k) Area Office Clerical	(0.20)	(0.01)
l) Administrator's EOC		(0.07)
Total Reduction in Administration Costs	(8.50)	(1.55)
2) Reduction in Services & Supplies in Schools and Non-Administrative Areas		(0.83)
3) Teacher Staffing Reduction (Net of Administrative Cost Reallocation)	(14.15)	(0.95)
4) Reduction in Teacher Consultants	(4.00)	(0.40)
5) Reduction in Teachers on Call		(0.25)
Adjustments to Expense Budget	(26.65)	(3.97)
6) Reduction in the Payment to Fully Fund Accrued Employee Future Benefits		(0.44)
7) Transfer of Funds from the Local Capital Reserve		(2.70)
Total Board Approved Budget Changes	(26.65)	(7.12)

	<u>FTE</u>	<u>\$ Amount</u>
1) Net Reduction in Administrative Costs	(8.50)	(\$1,552,195)

The net budget reduction in district, school and operations and maintenance administrative costs is \$1.55 million and 8.5 FTE staff. These savings in administrative costs have been used to reduce the required reductions in the classroom. (Item #3 on Page 8).

The reduction in administrative costs includes the following:

- | | | | |
|----|---|---------------|--------------------|
| a) | Facilities Coordinator | (8.50) | (\$87,343) |
| | This position supported long range planning service responsible for work on the Education Facilities Review Phase I, District Wide Facilities Plan, Capital Plan, Projections and Space Use Audits. The loss of this position resulted in these initiatives demanding more time of the remaining planning staff. This means that work not mandated for provincial submission would be performed as secondary or tertiary importance. This included duties such as leasing / licensing requirements, assistance with internal departmental planning, and investigation into space use status and rationalization. | | |
| b) | Coordinator – Healthy Schools | (1.00) | (\$117,301) |
| | The Ministry has established a number of requirements for Healthy Schools, including the Daily Physical Activity (DPA) requirement. The position was to support schools in their implementation of a three-year plan for DPA and healthy food guidelines. In addition, the position was to support the district’s work in expanding the numbers of students involved in after school athletic programs, an area we know supports both the social emotional growth and their academic success. Implementation of the well supported “Sport for Life” framework was to be part of the responsibility for the Coordinator. The loss of this position means that schools would be directly responsible for the implementation of Ministry Guidelines. It also means that the athletics programs were only supported by the current staff support position. Implementation of the Sport for Life Framework was not able to be supported. | | |
| c) | District Principal – Distributed Learning | (1.00) | (\$141,072) |
| | The elimination of this position limited the district’s capacity to provide curricular leadership in this growing area. Without this position, the potential of computer technology to support and extend teaching and learning remains unrealized. | | |
| d) | Supervisor – Data Management | (1.00) | (\$91,880) |
| | The removal of this position inhibited the integration and management of student and corporate data in the support of the operations of the school district. Areas impacted include, but not limited to, district level reporting focused on instructional planning, staffing allocations, class size and composition and enrolment. | | |
| e) | Payroll Supervisor | (1.00) | (\$91,880) |
| | The elimination of this position reduced the ability to make the payroll processes more efficient and reliable. This resulted in the continuation of manual processes with respect to employee payroll and benefits and defers planned enhancements of service delivered to employees. | | |

	<u>FTE</u>	<u>\$ Amount</u>
f) Clerical Support	(5.00)	(\$212,000)
School and district clerical support mainly related to the use of temporary and replacement staff was reduced. As a result of attrition, an overall 5.0 FTE reduction was made without the layoff of any clerical staff.		
g) Elementary VP Decline		
Reduction of Vice-Principals	(1.00)	(\$105,300)
Increase in Teachers	0.70	\$46,634
Net	(0.30)	(\$58,666)

The Vice-Principal was reduced from Cook Elementary School as the enrolment is projected to be below the threshold for assignment. An increase in teacher FTE was required to cover off the teaching currently provided by the Vice-Principal.

- h) **Supplies and Services in Administrative Departments** **(\$557,035)**
 Budgets for supplies and services in administrative departments have been reduced by 2%.

In the 2009/2010 Base Budget, supplies and services expenditures in administrative departments totaled \$5.4 million. Of this amount, approximately \$1.6 million was for expenditures that are fixed under contract (e.g. insurance premiums, major software maintenance). Accordingly, these types of expenditures were not subject to the 2% reduction.

The 2% reduction applies to all the remaining administrative supplies and services accounts. The larger accounts impacted include printing, postage, computer supplies, consulting, and contract services.

In addition, the consulting and professional services budget for the Communications Department was reduced by \$17,326 which limits the department's ability to draw on specialized communications support that might be needed for public consultation processes or to conduct public surveys.

The Human Resources advertising budget was reduced by \$40,500. Human Resources will be utilizing on-line advertising through the provincial Make A Future recruitment program, the VSB website, and other internet based advertising options. These new initiatives will lower media advertising costs.

The CIE contracted services budget was reduced by \$20,000 which means less funds will be available for instructor costs.

The annual budget for the maintenance, repair and replacement of furniture and equipment in schools and district departments was reduced by approximately 12% (\$214,000). Only essential maintenance, repair and replacement to critical equipment will be undertaken.

The budget for consulting and contracted services across the Board was reduced by of \$250,000 (approximately 7.7%). The impact in administrative areas was \$52,479.

- i) **Continuing Education – Non-Credit Program** **(\$200,000)**
 Non-Credit Continuing Education has experienced a reduction in enrolment and revenue over the last few years. A reduction in costs was implemented in order to help achieve a break-even situation. These changes include reduction of night school programs and courses, larger class sizes, reduced number of locations, decrease in advertising, and less supplies for instructors.

	<u>FTE</u>	<u>\$ Amount</u>
j) Leasing and Rentals Supervisor	1.00	\$85,000
This new position will oversee the Rentals Department, administer all VSB leases and licenses, and implement a new web based facility booking program. This person will also be responsible for reviewing Board policy related to facility rentals and community use of District facilities and for proposing policy revisions that would maximize facility use and increase revenues.		
k) Area Office Clerical	(0.20)	(\$10,018)
This reduction results in increased workload for the one clerical position that currently supports three Associate Superintendents and the Community School Teams/Inner City District Principal, particularly with respect to the preparation for monthly Area meetings and the development of documents such as the District Plan.		
l) Administrator's EOC		(\$70,000)
Past trends of a reduction in absence rates for our school based administrators indicate that a lower budget amount would be needed for the 2009/2010 school year. This item will have to be monitored throughout the next school year.		
2) Reduction in Supplies and Services in Schools and Non-Administrative Areas		(\$829,580)

A reduction of 2% in supplies and services budgets in schools and non-administrative areas was implemented for 2009/2010.

In the 2009/2010 Base Budget, supplies and services expenditures in schools and non-administrative areas totaled \$36.2 million. However, \$13.2 million of this amount was for expenditures which are fixed or under contract or in which there is little ability to adjust in the short-term (e.g. utility costs, special needs transportation, building leases). Accordingly, these types of expenditures were not subject to the 2% reduction.

The 2% reduction was applied across the board to all other remaining supplies and services expenditures in schools and non-administrative areas. The reduction impacted school supplies (Flex Budgets), building operations and maintenance supplies and furniture and equipment repair and replacement.

In addition, reducing the courier and postage services by \$42,000 in Distributed Learning means delayed return of assignments, resources, etc to students' homes.

The \$60,000 reduction in District Learning Services contracted services budget curtails the Board's ability to pay honorarium and fees for programs such as Learning Through the Arts, Young Writer's Festival, Artist-in-Residence, Destination Imagination, etc. Reductions of \$10,000 to printing budgets results in fewer documents being printed at the district and more would be sent electronically. Reductions of \$60,000 to supplies budgets means all Learning Services staff will have to be extremely careful about the number of meetings held and the expenses dedicated to office supplies and equipment. All Learning Services staff also have to eliminate or cut back on resources for professional development, tests and protocols, etc., which will in turn affect those supporting schools.

The budget for consulting and contracted services was reduced across the Board by \$250,000 (approximately 7.7%). The impact of reductions in non-administrative areas was \$197,521.

	<u>FTE</u>	<u>\$ Amount</u>
3) Teacher Staffing reduction (Net of Administrative Cost Reallocation)	(13.15)	(\$853,521)
This FTE reduction was realized through a variety of measures:		
<ul style="list-style-type: none"> • a reduction of 8.05 FTEs by changing the enrolling divisor at the intermediate level from 28 to 29; centralization of school organizations in elementary schools to reduce class size / class composition issues; • a net reduction of 5.10 FTEs by consolidation of programs and changing the enrolling divisor at secondary schools from 28 to 30; capping of secondary classes at 30 students not to be exceeded unless requested and approved by Associate Superintendents; at the same time there would be an increase to secondary enrolling staffing through teaching FTE realized from block count increases; and staff would be assigned on a school by school basis to address class size/class composition issues; • no net reductions to non-enrolling teachers in elementary and secondary; • no layoffs of teachers as any staff not assigned was added to the permanent employee on call pool. 		
This reduction is in addition to the reduction of 27.78 FTE teachers already built into the 2009/2010 Base Budget as a result of the projected decline of 500 FTE student enrolment.		
Reduction in Teacher Consultants	(1.00)	(\$93,358)
Loss of the teacher consultant for Distributed Learning means less support for teachers in this area.		
	<u>(14.15)</u>	<u>(\$946,879)</u>
4) Reduction in Teacher Consultants	(4.00)	(\$398,800)
4.0 FTE Teacher Consultants were reduced in Learning and Development, ESL, Literacy, and Learning Disability. Loss of the teacher consultants means less support for teachers in these areas.		
5) Reduction in Teachers on Call		(\$250,000)
The budget for Teachers on Call was reduced by \$100,000 in District Learning Services and \$150,000 in Human Resources.		
6) Reduction in the Payment to Fully Fund Accrued Employee Future Benefits		(\$442,546)
With the implementation of Generally Accepted Accounting Principles (GAAP) in 2004/2005, school districts recognized and reported liabilities for employee future benefits (e.g. early retirement incentives, death benefits) based on an actuarial estimate. From 2004/2005 to 2006/2007 the Province provided funding to school districts to fully fund these liabilities over time.		
In 2007/2008 the Province stopped providing funding to school districts to retire these liabilities. As the VSB still had some unfunded liabilities, the Board decided to contribute \$885,092 per year from the Operating Fund over the next five years in order to fully fund these liabilities.		
For 2009/2010, the contribution from the operating fund was reduced to \$442,546 per year. This would mean that these liabilities would be fully funded by 2014/2015 instead of 2011/2012.		

	<u>FTE</u>	<u>\$ Amount</u>
7) Transfer of Funds from the Local Capital Reserve		(\$2,700,000)

The general purpose of the Local Capital Reserve is to provide a contingency in the event of unanticipated budget shortfalls and to fund special one-time operating or capital expenditures approved by the Board. The Board approved the transfer of \$2.7 million from LCR to Operating to fund the estimated 2009/2010 budget shortfall. This transfer to the Operating Fund is estimated to reduce the balance in the Reserve to approximately \$2.62 million by the end of 2009/2010.

4.0 EXPENSES AND STAFFING BY PROGRAM

This section provides expenses and staffing detail with respect to the 2009/2010 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 2009/2010 Preliminary Budget and by function and program for 2009/2010 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 2009/2010 Preliminary Budget.

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

OBJECT OF EXPENDITURE CATEGORIES	
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 EXPENSES AND STAFFING BY PROGRAM - SUMMARY
2009/2010 PRELIMINARY BUDGET**

FUNCTION	110		105		123		120		130		140		
	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	
1 INSTRUCTION													
1.02 Regular Instruction	2,358.86	172,326,443	44.17	4,212,499	41.40	2,283,015	352.30	7,718,069	10.82	856,938	9,508,030	2,807.55	196,904,994
1.03 Career Programs	10.30	748,374			9.00	366,533	3.00	124,523	1.00	85,957	58,356	23.30	1,383,744
1.07 Library Services	84.17	5,999,104			2.00	81,317	7.95	422,824	0.15	12,894	311,494	94.26	6,827,632
1.08 Counselling	111.88	8,495,974									53,763	111.88	8,549,737
1.10 Special Education	329.51	23,879,737	2.00	218,034	697.68	26,152,121	3.40	135,398	1.00	85,957	618,948	1,033.59	51,090,194
1.30 English as a Second Language	153.20	10,921,832	1.00	110,715	20.90	966,107	3.00	136,343	1.00	85,957	174,254	179.10	12,395,209
1.31 Aboriginal Education	10.30	752,046	1.00	105,730	23.20	1,051,074	1.00	40,461			18,157	35.50	1,967,468
1.41 School Administration			147.52	15,700,421			200.22	8,732,655	1.79	159,396	118,616	349.53	24,711,089
1.60 Summer School	47.67	2,247,032			0.50	73,440	9.05	388,677	0.50	69,949	10,250	57.72	2,789,347
1.61 Continuing Education			2.14	162,523			13.92	927,059	4.70	1,630,415		20.76	2,719,997
1.62 Off Shore Students	49.93	3,674,214			1.70	77,673	5.25	285,923	3.50	315,197	216,131	60.38	4,569,138
1.64 Other													
Total Function 1	3,155.81	229,044,756	197.83	20,509,922	796.38	31,051,280	599.09	18,911,931	24.45	3,302,658	11,088,000	4,773.56	313,908,548
4 DISTRICT ADMINISTRATION													
4.11 Educational Administration			2.00	247,714			8.79	441,854	13.62	1,443,917		24.41	2,133,484
4.40 School District Governance							1.05	49,992	2.65	427,342		3.70	477,334
4.41 Business Administration							62.90	3,259,005	40.03	3,358,010		102.93	6,617,015
Total Function 4			2.00	247,714			72.74	3,750,851	56.30	5,229,268		131.04	9,227,833
5 OPERATIONS AND MAINTENANCE													
5.41 Operations & Maintenance Administration							12.35	570,277	18.00	1,566,173	137,724	30.35	2,274,174
5.50 Maintenance Operations							528.49	26,344,081	12.29	1,009,236	50,588	540.79	27,403,906
5.52 Maintenance of Grounds							65.75	3,258,782	3.15	260,386		68.90	3,519,168
5.56 Utilities													
Total Function 5							606.59	30,173,141	33.44	2,835,796	188,312	640.03	33,197,248
7 TRANSPORTATION AND HOUSING													
7.70 Student Transportation							1.00	40,461				1.00	40,461
Total Function 7							1.00	40,461				1.00	40,461
Total Functions	3,155.81	229,044,756	199.83	20,757,636	796.38	31,051,280	1,279.43	52,876,384	114.19	11,367,722	11,276,312	5,545.64	356,374,090

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 as a Second Language
- Aboriginal Education
- School Administration
- Summer School
- Continuing Education
- Off-shore Students
- Other

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

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	3,155.81	229,044,756	3,150.29	220,678,023
Principals and Vice Principals	197.83	20,509,922	189.50	19,481,694
Educational Assistants	796.38	31,051,280	748.30	29,515,918
Support Staff	599.09	18,911,931	602.30	18,906,262
Other Professionals	24.45	3,302,658	29.57	4,100,797
Substitutes		11,088,000		10,861,444
Total Salaries	4,773.56	313,908,548	4,719.96	303,544,138
Employee Benefits		76,769,575		75,488,639
Total Salaries and Benefits	4,773.56	390,678,123	4,719.96	379,032,777
Services and Supplies		16,024,406		19,352,428
Total Annual Budget	4,773.56	406,702,529	4,719.96	398,385,205

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	2,358.86	172,326,443	2,358.53	165,921,672
Principals and Vice Principals	44.17	4,212,499	48.86	4,680,175
Educational Assistants	41.40	2,283,015	33.80	2,645,352
Support Staff	352.30	7,718,069	350.86	7,357,219
Other Professionals	10.82	856,938	12.93	1,102,568
Substitutes		9,508,030		9,397,063
Total Salaries	2,807.55	196,904,994	2,804.98	191,104,049
Employee Benefits		48,156,196		48,523,153
Total Salaries and Benefits	2,807.55	245,061,189	2,804.98	239,627,202
Services and Supplies		11,689,594		13,236,826
Total Annual Budget	2,807.55	256,750,783	2,804.98	252,864,028

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	10.30	748,374	10.44	739,325
Principals and Vice Principals				
Educational Assistants	9.00	366,533	10.50	444,655
Support Staff	3.00	124,523	3.00	120,265
Other Professionals	1.00	85,957	1.00	75,448
Substitutes		58,356		16,447
Total Salaries	23.30	1,383,744	24.94	1,396,140
Employee Benefits		338,396		334,824
Total Salaries and Benefits	23.30	1,722,140	24.94	1,730,964
Services and Supplies		81,817		152,208
Total Annual Budget	23.30	1,803,957	24.94	1,883,171

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	84.17	5,999,104	85.24	5,921,631
Principals and Vice Principals				
Educational Assistants	2.00	81,317	2.00	77,445
Support Staff	7.95	422,824	7.95	388,368
Other Professionals	0.15	12,894	0.15	12,155
Substitutes		311,494		284,305
Total Salaries	94.26	6,827,632	95.34	6,683,904
Employee Benefits		1,669,707		1,602,940
Total Salaries and Benefits	94.26	8,497,339	95.34	8,286,844
Services and Supplies		933,976		1,467,531
Total Annual Budget	94.26	9,431,315	95.34	9,754,375

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	111.88	8,495,974	98.78	7,091,791
Principals and Vice Principals				
Educational Assistants				
Support Staff				
Other Professionals				
Substitutes		53,763		57,273
Total Salaries	111.88	8,549,737	98.78	7,149,064
Employee Benefits		2,090,850		1,714,495
Total Salaries and Benefits	111.88	10,640,587	98.78	8,863,559
Services and Supplies		61,405		60,797
Total Annual Budget	111.88	10,701,992	98.78	8,924,356

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

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	329.51	23,879,737	338.70	24,098,408
Principals and Vice Principals	2.00	218,034		
Educational Assistants	697.68	26,152,121	653.00	24,158,215
Support Staff	3.40	135,398	2.40	106,163
Other Professionals	1.00	85,957	2.71	236,258
Substitutes		618,948		594,476
Total Salaries	1,033.59	51,090,194	996.81	49,193,519
Employee Benefits		12,494,177		11,797,635
Total Salaries and Benefits	1,033.59	63,584,371	996.81	60,991,154
Services and Supplies		748,043		1,098,638
Total Annual Budget	1,033.59	64,332,414	996.81	62,089,792

ENGLISH AS A SECOND LANGUAGE

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	153.20	10,921,832	151.53	10,508,346
Principals and Vice Principals	1.00	110,715		
Educational Assistants	20.90	966,107	21.00	941,337
Support Staff	3.00	136,343	3.40	173,846
Other Professionals	1.00	85,957	2.00	188,585
Substitutes		174,254		158,350
Total Salaries	179.10	12,395,209	177.93	11,970,464
Employee Benefits		3,031,265		2,870,768
Total Salaries and Benefits	179.10	15,426,474	177.93	14,841,231
Services and Supplies		32,385		31,505
Total Annual Budget	179.10	15,458,859	177.93	14,872,736

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	10.30	752,046	10.43	728,613
Principals and Vice Principals	1.00	105,730		
Educational Assistants	23.20	1,051,074	26.30	1,196,905
Support Staff	1.00	40,461	1.00	45,749
Other Professionals			1.00	102,749
Substitutes		18,157		13,698
Total Salaries	35.50	1,967,468	38.73	2,087,714
Employee Benefits		481,147		500,678
Total Salaries and Benefits	35.50	2,448,615	38.73	2,588,392
Services and Supplies		175,759		160,631
Total Annual Budget	35.50	2,624,373	38.73	2,749,023

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals	147.52	15,700,421	140.64	14,801,519
Educational Assistants				
Support Staff	200.22	8,732,655	204.97	8,880,496
Other Professionals	1.79	159,396	0.78	73,040
Substitutes		118,616		108,024
Total Salaries	349.53	24,711,089	346.39	23,863,079
Employee Benefits		6,043,131		5,722,866
Total Salaries and Benefits	349.53	30,754,219	346.39	29,585,945
Services and Supplies		379,069		675,244
Total Annual Budget	349.53	31,133,288	346.39	30,261,189

SUMMER SCHOOL

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

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	47.67	2,247,032	39.60	1,821,226
Principals and Vice Principals				
Educational Assistants	0.50	73,440	0.50	
Support Staff	9.05	388,677	9.05	489,811
Other Professionals	0.50	69,949	0.50	174,875
Substitutes		10,250		
Total Salaries	57.72	2,789,347	49.65	2,485,912
Employee Benefits		682,139		596,174
Total Salaries and Benefits	57.72	3,471,486	49.65	3,082,086
Services and Supplies		458,363		575,910
Total Annual Budget	57.72	3,929,849	49.65	3,657,996

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals	2.14	162,523		
Educational Assistants				
Support Staff	13.92	927,059	14.25	1,016,322
Other Professionals	4.70	1,630,415	4.70	1,635,497
Substitutes				
Total Salaries	20.76	2,719,997	18.95	2,651,819
Employee Benefits		665,179		635,962
Total Salaries and Benefits	20.76	3,385,176	18.95	3,287,781
Services and Supplies		480,520		950,142
Total Annual Budget	20.76	3,865,695	18.95	4,237,922

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers	49.93	3,674,214	52.97	3,743,627
Principals and Vice Principals				
Educational Assistants	1.70	77,673	1.20	52,009
Support Staff	5.25	285,923	5.05	322,669
Other Professionals	3.50	315,197	3.80	499,623
Substitutes		216,131		228,709
Total Salaries	60.38	4,569,138	63.02	4,846,637
Employee Benefits		1,117,389		1,162,325
Total Salaries and Benefits	60.38	5,686,527	63.02	6,008,962
Services and Supplies		869,093		826,527
Total Annual Budget	60.38	6,555,620	63.02	6,835,489

OTHER

This category includes the costs incurred for services offered other than those programs already discussed in function 1. These other services include preschool, non-instructional cafeteria services and other miscellaneous services.

	2009/2010 Prelim Budget		2008/2009 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		114,383		110,529
Total Annual Budget		114,383		110,529

CONSEIL SCOLAIRE FRANCOPHONE DE LA C-B

This program includes the instruction costs incurred by a school district related to providing education services for students enrolled in Conseil Scolaire Francophone (CSF) de la C-B where the CSF has contracted with the school district to provide those services.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers			4.07	103,383
Principals and Vice Principals				
Educational Assistants				
Support Staff			0.38	5,353
Other Professionals				
Substitutes				3,100
Total Salaries			4.45	111,836
Employee Benefits				26,821
Total Salaries and Benefits			4.45	138,657
Services and Supplies				5,941
Total Annual Budget			4.45	144,598

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals	2.00	247,714	0.50	9,183
Educational Assistants				
Support Staff	72.74	3,750,851	67.95	3,501,396
Other Professionals	56.30	5,229,268	56.53	5,064,959
Substitutes				
Total Salaries	131.04	9,227,833	124.98	8,575,538
Employee Benefits		2,256,679		2,056,593
Total Salaries and Benefits	131.04	11,484,512	124.98	10,632,132
Services and Supplies		3,027,293		1,483,361
Total Annual Budget	131.04	14,511,805	124.98	12,115,493

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals	2.00	247,714		
Educational Assistants				
Support Staff	8.79	441,854	9.20	460,674
Other Professionals	13.62	1,443,917	13.19	1,390,149
Substitutes				
Total Salaries	24.41	2,133,484	22.39	1,850,823
Employee Benefits		521,747		443,866
Total Salaries and Benefits	24.41	2,655,231	22.39	2,294,689
Services and Supplies		1,485,028		218,014
Total Annual Budget	24.41	4,140,259	22.39	2,512,703

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	1.05	49,992	1.05	48,559
Other Professionals	2.65	427,342	2.15	353,598
Substitutes				
Total Salaries	3.70	477,334	3.20	402,157
Employee Benefits		116,733		96,446
Total Salaries and Benefits	3.70	594,067	3.20	498,602
Services and Supplies		263,317		258,652
Total Annual Budget	3.70	857,384	3.20	757,254

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	62.90	3,259,005	57.69	2,992,162
Other Professionals	40.03	3,358,010	41.20	3,321,213
Substitutes				
Total Salaries	102.93	6,617,015	98.89	6,313,375
Employee Benefits		1,618,200		1,514,079
Total Salaries and Benefits	102.93	8,235,215	98.89	7,827,455
Services and Supplies		1,278,947		958,746
Total Annual Budget	102.93	9,514,162	98.89	8,786,200

CONSEIL SCOLAIRE FRANCOPHONE DE LA C-B

This program includes the costs of activities related to the school-based administration of the services provided to Conseil Scolaire Francophone de la C-B. This program also includes additional district administration costs incurred specifically for this program.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals			0.50	9,183
Educational Assistants				
Support Staff				
Other Professionals				
Substitutes				
Total Salaries			0.50	9,183
Employee Benefits				2,202
Total Salaries and Benefits			0.50	11,385
Services and Supplies				47,950
Total Annual Budget			0.50	59,335

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	606.59	30,173,141	588.38	29,858,831
Other Professionals	33.44	2,835,796	30.78	2,547,139
Substitutes		188,312		
Total Salaries	640.03	33,197,248	619.16	32,405,970
Employee Benefits		8,118,433		7,771,630
Total Salaries and Benefits	640.03	41,315,681	619.16	40,177,600
Services and Supplies		17,081,110		15,766,894
Total Annual Budget	640.03	58,396,790	619.16	55,944,494

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	12.35	570,277	12.35	553,757
Other Professionals	18.00	1,566,173	16.00	1,359,544
Substitutes		137,724		
Total Salaries	30.35	2,274,174	28.35	1,913,301
Employee Benefits		556,152		458,850
Total Salaries and Benefits	30.35	2,830,327	28.35	2,372,151
Services and Supplies		1,613,103		1,397,343
Total Annual Budget	30.35	4,443,430	28.35	3,769,494

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	528.49	26,344,081	520.67	25,675,020
Other Professionals	12.29	1,009,236	11.63	934,008
Substitutes		50,588		
Total Salaries	540.79	27,403,906	532.30	26,609,028
Employee Benefits		6,701,663		6,381,402
Total Salaries and Benefits	540.79	34,105,568	532.30	32,990,429
Services and Supplies		5,625,400		5,778,211
Total Annual Budget	540.79	39,730,969	532.30	38,768,640

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	65.75	3,258,782	55.35	3,630,054
Other Professionals	3.15	260,386	3.15	253,587
Substitutes				
Total Salaries	68.90	3,519,168	58.50	3,883,641
Employee Benefits		860,617		931,378
Total Salaries and Benefits	68.90	4,379,785	58.50	4,815,020
Services and Supplies		1,124,674		358,363
Total Annual Budget	68.90	5,504,460	58.50	5,173,382

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.

	2009/2010 Prelim Budget		2008/2009 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		8,717,932		7,972,698
Total Annual Budget		8,717,932		7,972,698

CONSEIL SCOLAIRE FRANCOPHONE DE LA C-B

This program includes the costs of activities related to the operations and maintenance of the district facilities used to provide services to Conseil Scolaire Francophone de la C-B.

	2009/2010 Prelim Budget		2008/2009 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				260,280
Total Annual Budget				260,280

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	1.00	40,461	1.00	44,234
Other Professionals				
Substitutes				
Total Salaries	1.00	40,461	1.00	44,234
Employee Benefits		9,895		10,608
Total Salaries and Benefits	1.00	50,356	1.00	54,843
Services and Supplies		3,007,481		3,001,000
Total Annual Budget	1.00	3,057,837	1.00	3,055,843

CONSEIL SCOLAIRE FRANCOPHONE DE LA C-B

This program includes the costs of activities related to the provision of transportation and housing services to students enrolled in Conseil Scolaire Francophone de la C-B.

	2009/2010 Prelim Budget		2008/2009 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				14,700
Total Annual Budget				14,700

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.

	2009/2010 Prelim Budget		2008/2009 Prelim Budget	
	FTE	Budget	FTE	Budget
Salaries				
Teachers				
Principals and Vice Principals				
Educational Assistants				
Support Staff	1.00	40,461	1.00	44,234
Other Professionals				
Substitutes				
Total Salaries	1.00	40,461	1.00	44,234
Employee Benefits		9,895		10,608
Total Salaries and Benefits	1.00	50,356	1.00	54,843
Services and Supplies		3,007,481		2,986,300
Total Annual Budget	1.00	3,057,837	1.00	3,041,143