

Budget 2011-2012



Leadership in Learning and Life



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On the cover: center photo: Broadview School students on playground equipment, Kipling photographic class students, Kelliher School ArtsSmarts gala, winter driving conditions for Prairie Valley bus drivers, and a display at the Prairie Valley Annual Meeting of Electors

Introduction



Prairie Valley School Division's 2011-2012 Budget allocates \$98.6 million to deliver the educational programs and services described in year two of the Board's 2010-2013 Strategic Plan.

The 2011-2012 Budget reflects the Board of Education's focus on responsible stewardship of the funding allocated by the Ministry of Education and other sources. The 2011-2012 Budget was developed using the five point *Areas of Focus Framework* developed in February 2009, and makes progress in each of these areas.

Budget Highlights

1. Financial

To maintain financial stability and responsible stewardship

- A balanced budget, managing within the operating funding provided by the Ministry of Education
- Internal reallocation of available funding to highest priorities

2. Students

To ensure Prairie Valley students are offered equitable opportunities for a well-rounded educational experience

- Increase in Career Education teachers in all 18 high schools to help students prepare for life after high school
- Introduction of two new Ministry funded pre-kindergarten programs at Pilot Butte and Balcarres Schools, and a Division initiative for a combined kindergarten/pre-kindergarten for 4 and 5 year-olds at Broadview School for a total of ten programs across the Division
- Continued project funding through First Nations and Métis Education grants and ArtsSmarts
- Continued funding for Student Senates, Student Leadership Conference and Arts Gala
- Introduction of new football programs at Indian Head, Broadview and Milestone schools

3. Programs

To ensure the programs available within Prairie Valley are current and meet the needs of our diverse student population

- Additional high school staff to support implementation of the new math curriculum
- New program offerings in schools across the Division, including Cree 10 in Balcarres and Bert Fox; Saulteaux starting in Grades 3 and 4 in Grenfell; Practical and Applied Arts modules in automotives in Balcarres, Bert Fox, Greenall, Indian Head, Milestone and North Valley High; reintroduction of construction and welding survey courses in Milestone; high school arts education in Vibank; photography 10 in Indian Head and Milestone; exercise science and robotics 30 in Greenall; construction in Kelliher; and welding modules in Vibank. In addition, students in all schools will have the opportunity to earn apprenticeship and agriculture technology credits
- Additional magnet programming options: a cosmetology magnet for students in Wolseley, Grenfell and Indian Head; and visual arts, leadership and theatre arts for students in Whitewood, Kipling and Broadview

- New exchange program options between Cupar and Lipton schools that will offer visual arts, French, tourism hospitality, construction and welding; and between Montmartre and Vibank schools that will offer wildlife management and psychology
- Introduction of French Immersion programming at White City School

4. Staff

To support high performing, engaged employees

- Increases in school-based administrative assistant time to enhance school-based support services, and more educational assistants to meet student needs
- Increases in staffing levels for Career Education teachers and high school math teachers
- Continuation of Central Equipment Fund and Technology Renewal Fund to ensure teachers have up to date equipment and resources
- Facility improvements to provide a safe and functional work environment for staff
- Continuation of professional development activities
- Increase in mileage rate to reflect current fuel prices

5. Facilities

To ensure healthy and functional facilities for students and staff

- Continuation of a multi-year capital plan that balances the need for new school facilities with modernizing existing schools
- Complete new elementary classroom wings at Kipling and Vibank schools, the final phase of the Balcarres Community School modernization project and 50% of the Division Office modernization project by the end of 2011-2012
- Complete detailed design work on the Lumsden Elementary expansion and second White City school projects

The Board of Education and senior staff are committed to managing our resources carefully and effectively, in the best interests of all Prairie Valley residents.

Actual financial results will be reported following year end through the Audited Financial Statement and Auditor's Report.

DID YOU KNOW?

Prairie Valley School Division encompasses a geographic area of 27,798 sq. km. and includes 38 schools in 32 communities.

Financial Overview

Since achieving a balanced budget in 2008-2009, the Division has maintained a stable, positive financial position. The table below summarizes Prairie Valley's actual financial results in 2009-2010 and shows the 2010-2011 and 2011-2012 budgets.

| | 2011-2012 Budget | 2010-2011 Budget | Variance Budget to Budget | 2009-2010 Actual |
|--------------------------|---------------------|---------------------|------------------------------|---------------------|
| Revenue | | | | |
| - Operating | \$96,096,188 | \$94,779,209 | \$1,316,979 | \$98,877,129 |
| - Capital | 2,490,750 | - | 2,490,750 | 1,920,130 |
| Expense | 88,966,152 | 88,255,263 | 710,889 | 90,335,963 |
| Surplus/(Deficit) | \$9,620,786 | \$6,523,946 | \$3,096,840 | \$10,461,296 |

These figures reflect Ministry of Education financial reporting guidelines introduced in 2009-2010 that require full compliance with Public Sector Accounting Board standards for Saskatchewan school divisions. A key change is that tangible capital assets such as equipment, vehicles and buildings are now amortized over their useful economic life, rather than being expensed in a single year. The result of this change is lower expenses, which results in a higher surplus that will be drawn down over future fiscal years as tangible capital assets are fully used.

The figures shown above are based on the new reporting standard. Each year shows a significant surplus position. These amounts represent the unamortized balances of capital assets; they are not surplus funds available to spend. On a cash basis, the Division operates at a close to break-even basis. For example, if the 2011-2012 estimated surplus of \$9.6 million was restated on a cash basis, the result would be a cash surplus of \$86,800.

Revenues

In 2011-2012, the Division's \$98.6 million in revenue will come from the following sources:

- \$55.4 million (56 per cent of the total) will come from the Ministry of Education in the form of operating grants and \$33 million (33 per cent) will come from education property taxes for a total of \$88.4 million in provincially determined operating funding for Kindergarten to Grade 12 operations. This is an increase of \$793,000 or 0.91% over 2010-2011. In total, almost 90 per cent of revenues are determined by the Province;
- \$5.5 million (just under 6 per cent) is projected to come from or on behalf of First Nations bands for students who attend Prairie Valley schools;
- \$2.5 million (2.5 per cent) will come from the Ministry of Education for capital grants for approved projects at Balcarres Community School, various roof replacement projects and planning work for the Lumsden Elementary School expansion and a second elementary school in White City;
- \$1.1 million (1 per cent) is raised at the school level through fees and fundraising; and,
- \$1.1 million (1 per cent) will come from other sources.

DID YOU KNOW?

Prairie Valley's fleet of vehicles includes 227 buses, eight trucks, ten vans and eight fleet vehicles.



Operating Expenses

Operating expenses including amortization will total \$88.9 million in 2011-2012:

- The largest share, \$57.6 million (65 per cent), funds salaries and benefits for school-based and itinerant staff who provide classroom instruction and support services such as library services, speech-language, occupational therapy, psychological testing, counselling and other supports such as community school and pre-kindergarten programming;
- \$5.7 million (6.5 per cent) will be spent on non-salary expenses related to instruction such as equipment, supplies, staff travel and professional development;
- \$9.3 million (10 per cent) will be spent to operate and maintain our schools, grounds and other facilities, including maintenance and caretaking services, amortization of building capital, utility costs, repairs and minor renovations;
- \$8.6 million (9 per cent) will fund an extensive network of transportation services that transports approximately 4,300 students each day from school to home and back on 180 routes, and for field trips and extracurricular activities; and,
- \$950,000 (1 per cent) is paid to the Regina school systems for tuition top-up payments on behalf of Prairie Valley students who attend schools in Regina, either for French Immersion or due to geographic proximity.

In total, 73 per cent of the School Division's budget funds salaries and benefits.

For details of revenues and expenses, see Appendix B.

Capital Budget

Capital is a high priority for the Board, and \$15.9 million on a cash basis is allocated to the continuation of a multi-year capital renewal program. Of the total:

- \$13.7 million is for major facility renewal and modernization projects at Balcarres Community School, Kipling School, Vibank Regional School, Division Office and detailed project planning for an expansion to Lumsden Elementary School and a second elementary school in White City;
- \$500,000 is targeted for various school improvements such as washroom modernizations and classroom upgrades;
- \$50,000 is for playgrounds and grounds improvements;
- \$1 million is for information technology renewal such as computers and interactive whiteboards; and,
- \$570,000 is for school-based equipment such as industrial arts tools, sewing machines and digital cameras, cross country skis and other physical education equipment, stage lighting and curtains and office equipment.

For details on the capital budget, see pages 19 to 21.

DID YOU KNOW?

The total square footage of Prairie Valley buildings is 1,151,993 square feet.



Education Funding in Saskatchewan



Prior to 2009, funding K-12 education was a shared responsibility between the Ministry of Education, which provided operating and capital grants from general revenues, and Boards of Education, which set education property tax mill rates on property within their boundaries. Boards of Education had the ability to generate revenues over and above provincially determined funding levels in order to fund local priorities such as capital improvements, local contracts with staff and program enhancements.

In March 2009, the framework for funding K-12 education in Saskatchewan changed significantly, when the provincial government announced that education property tax rates would be set by the Province rather than by individual school divisions. This change resulted in:

- substantial reductions in education property taxes for ratepayers as reduced province-wide education property tax rates were introduced for each of the three major classes of property; and,
- an increase in the share of operating costs funded by the Government of Saskatchewan through general revenues.

The Government of Saskatchewan establishes education property tax mill rates for the three major property classes:

| Property Class | 2010 Mill Rates | 2011 Mill Rates |
|----------------|------------------------|------------------------|
| Residential | 10.08 | 9.51 |
| Agricultural | 7.08 | 3.91 |
| Commercial | 3 tiers 12.25–18.55 | 3 tiers 12.25–18.55 |

For school divisions, this change means that revenues are now determined almost entirely by the provincial government. Boards can no longer supplement provincial funding with locally determined tax revenues. While school divisions continue to have administrative responsibility for the collection of education property taxes, all property tax revenue and other significant sources of revenue such as tuition fees from First Nations bands is clawed back dollar for dollar from provincial funding.

Each year the Ministry of Education provides school divisions with estimated education property tax revenue and an operating grant amount, and guarantees the total. Following year-end, the Ministry reconciles actual property taxes received against the budget estimate, and adjusts the operating grant up or down accordingly so that total funding, regardless of source, does not exceed the total funding amount set by the Ministry at the beginning of the year.

Amendments to *The Education Act* passed in the spring of 2009 increased provincial oversight and control over school divisions in other ways. Under the Act:

- Annual program objectives and budgets are to be approved annually by the Minister of Education;
- Ministry approval is required for deficits, borrowing and all capital projects regardless of funding source; and,
- The Ministry may withhold funding for non-compliance.

The Ministry of Education initially planned to introduce a new funding system to allocate provincial funding for Pre-K-12 education among school divisions by March 2011. For the 2009-2010 and 2010-2011 fiscal years, the Ministry used an interim approach to funding, based on previous funding levels with selected adjustments for items such as inflation and enrolment changes.

In early 2011, the Ministry announced that the new funding system was not yet complete and that interim funding arrangements would continue for the 2011-2012 fiscal year.



Education Funding in Saskatchewan continued

Over the interim funding period since March 2009, Prairie Valley's increases in annual operating funding as determined by the Ministry of Education (consisting of the combined total of Ministry grants and the Provincial Education Property Tax) have been modest, falling short of inflation:

- Operating funding in 2010-2011 increased by \$850K or 0.98% over 2009-2010
- Operating funding in 2011-2012 increased by \$793K or 0.91% over 2010-2011

The Prairie Valley Board of Education is keenly interested in the development of a new funding system, and has defined its interests in this process as follows:

- Fairness and equity for all school divisions across the province must be a fundamental guiding principle. Achieving equity in terms of programs, staffing, facilities, and transportation will be a challenge, but is essential if we are to work towards a provincial education system in which all students have access to a wide range of high quality educational programs.
- The education program and the resources that support it must be sustainable over the medium to long term. School divisions and the provincial government share the responsibility to be accountable to residents, both locally and provincially, around the allocation and use of our resources and the success of our students.
- The Board welcomes an open and consultative approach to defining future directions for the education system and developing innovative and sustainable approaches to the complex challenges that we all face in terms of student learning, education finance and capital funding.
- Stable and predictable capital funding, allocated in a fair and transparent way to both rural and urban schools, is essential to achieving equitable educational opportunities for all students.

The new K-12 education funding formula is expected to be released in March 2012.

Last year, the Ministry of Education also changed how it funds approved capital projects, as school divisions are no longer able to levy education property taxes to cover the "local share" of project funding. Approved projects now receive Ministry capital grants equal to 65% of approved costs. School divisions must externally borrow (from a private lending institution) the remaining 35% of the total and the Ministry will cover the principal and interest costs for the debt repayment through its annual operating grants.

Budget Development Process

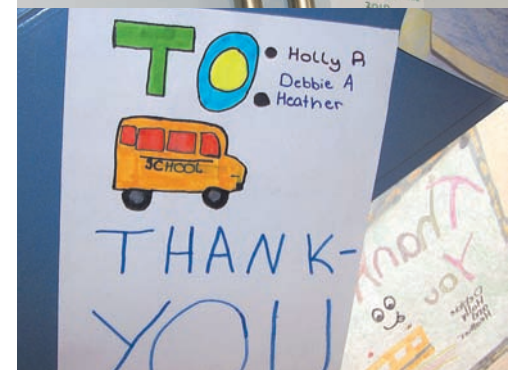
The 2011-2012 Budget was prepared by administrative staff (the Administrative Consortium) guided by a series of budget assumptions that were reviewed by the Board early in the process (see Appendix A). All budgets were examined by senior administration to ensure effective spending that aligns with the Division's strategic direction. A rigorous internal analysis of all spending allowed administration to reallocate funds for targeted new initiatives while keeping overall spending increases to 0.8 per cent over last year.

Options, analysis and draft budget material were reviewed by the Director of Education and the Board at key intervals. Formulas for school-based staffing and budgets were presented to principals and vice-principals for feedback.

Through this process, a variety of perspectives — strategic, educational, organizational and financial — were brought to the budget development process.

The key budget driver is the number and distribution of students in the 38 schools across the Division. Enrolments for fall 2011 for Pre-K to Grade 12 indicate a marginal enrolment decrease, to 7,913 students. Enrolments by school show considerable variation, with increases in schools in Fort Qu'Appelle, Broadview, Indian Head, Milestone, Montmartre, Grand Coulee, White City and Whitewood and decreases in some other schools. In addition, Prairie Valley has 129 home-based students.

| September 30 Enrolment Figures (FTEs) | 2010 Actual | 2011 Actual |
|---|--------------|--------------|
| Early Entrant 3 and 4 year olds and Pre-Kindergarten students | 133 | 141 |
| Kindergarten to Grade 12 students | 7,823 | 7,772 |
| Sub Total Pre-K to Grade 12 Students | 7,956 | 7,913 |
| Home-Based Students | 118 | 129 |
| Total Students | 8,074 | 8,042 |



Budget Development Process continued

Once total spending levels are determined, funding is allocated among the 38 schools in Prairie Valley. Equity among schools is achieved by formulas that provide a consistent allocation of resources among schools but that also consider key differences in student populations among schools.

- Staffing guidelines take into account overall student numbers, the projected enrolment distribution by grades, numbers of intensive needs students, approved special programs and other factors. Changes to the school-based staffing guidelines for 2011-2012 include additional high school staff to support implementation of new math curriculum, additional career counselling time in all high schools, expanded magnet program options and additional administrative assistant time. Specific deployment of teaching staff is the responsibility of the principal, taking into account required instructional minutes, program requirements, student needs, contractual agreements and school division policies and procedures.
- Non-salary funding is provided to schools based on a set of formulas which principals then allocate to best meet the needs of their school. Decentralized budgets consist of up to five separate budget allocations – School Operations, Professional Development, Elder’s Funding, Pre-kindergarten programs and Community Schools.
 - School Operations funding is the most significant component, and is intended to cover operating costs such as library resources, classroom supplies, travel and other costs for extra-curricular activities. Funding is allocated based on four factors:
 - » a per student amount that varies by grade which provides core operating funding to all schools
 - » a small schools factor that recognizes the cost of operating schools with lower enrolments
 - » a diversity factor that provides additional funding for schools with high needs
 - » a distance factor that recognizes higher costs incurred by some schools due to their geographic location
 - Professional Development for teachers, which is allocated based on a standard amount per teacher FTE.
 - Elder’s Funding for selected schools to provide a base level of Elder support.
 - Additional allocations for schools that provide Pre-kindergarten programs and those that are designated as Community Schools.

- School-Generated Funds - In addition to funding allocated by the School Division, schools may collect and spend student fees and undertake fundraising activities, within the parameters set by Board policy and administrative procedures to ensure equity and opportunities for all students. Student fees may not be charged for compulsory courses. Maximum student fee levels are established by the School Division for elective courses and extra-curricular activities.

See Appendix C for Budget Estimates by School.

The draft 2011-2012 Budget was approved by the Board of Education on June 21, 2011 and was submitted to the Ministry of Education for approval, as required by *The Education Act*. The Minister of Education approved Prairie Valley's 2011-2012 Budget on August 31, 2011.

DID YOU KNOW?

Prairie Valley has 4,630 computers and laptops, 52 physical servers, 104 virtual servers, 324 SmartBoards and 39 SmartTables.



Factors Impacting Revenue and Expense Estimates

As is the case with any plan, some of the underlying assumptions used in developing the 2011-2012 Budget might not occur as predicted once the school year is underway. Some of the factors that can impact revenues and expenses include:

- 2011-2012 student enrolments might differ from the projected levels at individual schools and overall, resulting in reallocations or changes in staffing and related operating costs;
- The collective agreement between the Saskatchewan Teachers' Federation and Saskatchewan school boards expired on August 31, 2010 and a new agreement was signed on October 4, 2011, after the budget was prepared. The 2011-2012 Budget assumes that incremental costs associated with the new agreement are fully funded by the Ministry of Education;
- The 2011-2012 Budget assumes \$2.5 million in Ministry of Education capital grants for approved projects. If additional capital projects are approved this year, both revenue and expense estimates will increase. For Division-funded capital work, actual pricing following the tender process can differ from initial estimates;
- The Division is in discussions with several First Nations bands regarding new Education Services Agreements, which could impact the services provided to, and tuition revenues received from, our First Nations partners;
- The Division submits applications for various grant funding support through the year that may not be known at the time the budget is prepared;
- Fuel is a significant cost item at \$1.7 million estimated in 2011-2012. Prices are outside of the control of the Division and are difficult to predict; and,
- Decisions made by the Ministry of Education. Given the recent changes to the financing regime for education in Saskatchewan, many unknowns remain.

Significant variances in actual revenues and expenses in 2011-2012 compared to the Budget will be explained in the 2011-2012 Annual Report.

Budget Summary by Category

| | 2011-12 Budget | 2010-11 Budget | Variance | % Variance |
|--------------------------|---------------------|---------------------|--------------------|--------------|
| Revenue | | | | |
| Property Taxation | \$32,962,932 | \$35,998,601 | \$(3,035,669) | (8.4%) |
| Grants | 58,572,980 | 51,620,025 | 6,952,955 | 13.5% |
| Tuition and Related Fees | 5,539,188 | 5,523,000 | 16,188 | 0.29% |
| School Generated Funds | 1,109,838 | 1,208,083 | (98,245) | (8.1%) |
| Other Revenue | 395,000 | 370,000 | 25,000 | 6.8% |
| Complementary Services | 7,000 | 7,000 | 0 | 0 |
| External Services | 0 | 52,500 | (52,500) | (100.0%) |
| Total Revenue | \$98,586,938 | \$94,779,209 | \$3,807,729 | 4.0% |
| Expenses | | | | |
| Governance | \$638,128 | \$651,900 | \$(13,772) | (2.1%) |
| Administration | 1,575,766 | 1,555,920 | 19,847 | 1.3% |
| Instruction | 64,271,556 | 64,316,262 | (44,706) | (0.1%) |
| Plant | 9,341,442 | 9,127,323 | 214,119 | 2.4% |
| Transportation | 8,636,684 | 7,780,659 | 856,025 | 11.0% |
| Tuition and Related Fees | 949,938 | 1,675,312 | (725,374) | (43.3%) |
| School Generated Funds | 990,623 | 1,026,225 | (35,602) | (3.5%) |
| Other Expenses | 440,240 | 503,946 | (63,706) | (12.6%) |
| Complementary Services | 2,121,775 | 1,590,167 | 531,608 | 33.4% |
| External Services | 0 | 27,550 | (27,550) | (100.0%) |
| Total Expenses | \$88,966,152 | \$88,255,263 | \$710,889 | 0.8% |
| Surplus/(Deficit) | \$9,620,786 | \$6,523,946 | \$3,096,840 | 47.5% |

For budget details, see Appendix B

2011-2012 Revenues

The Division's primary revenue source is operating grants from the Ministry of Education. For 2009-2010, 2010-2011 and 2011-2012, pending development of a new K-12 funding system, the Ministry has taken an interim funding approach based largely on historical budgets with selected increases and decreases.

Funding for the 2011-2012 school year included more significant changes than in the past two years, in preparation for the introduction of a new funding methodology next year. A key change was the partial introduction of a Tax Rebalancing Adjustment that negatively impacted six (of 28) school divisions; Prairie Valley's funding reduction amounted to \$187,000.

For the 2011-2012 fiscal year, the Ministry has again provided each school division with an operating grant estimate and an education property tax revenue estimate, and guarantees the total amount, regardless of the source. Following year-end, the Ministry will reconcile actual property taxes received against the estimates, and adjust the operating grant up or down accordingly to ensure that total funding, regardless of source, balances to the total funding committed at the start of the year.

Revenues by Source

Overall, revenues are up \$3.8 million (4 per cent) over the 2010-2011 Budget, primarily due to increased provincial grants for approved capital projects. In 2011-2012, the Division's \$98.6 million in revenue will come from the following sources:

- \$88.4 million or almost 90 per cent of total revenues are determined by the Ministry of Education - \$55.4 million (56 per cent of the total) in largely unconditional operating grants and \$33 million (33 per cent) from education property taxes. Total Ministry-determined funding increased by \$793,000 in 2011-2012 over 2010-2011, an increase of 0.91 per cent;
- \$5.5 million (just under 6 per cent) is projected to come from or on behalf of First Nations bands for students who attend Prairie Valley schools, a decrease of \$100,000 based on actual student numbers last year;
- \$2.5 million (2.5 per cent) in Ministry of Education capital grants for the Balcarres School project and planning work at White City and Lumsden;
- \$1.1 million (1.1 per cent) is raised at the school level through fees and fundraising, a decrease of \$100,000 over 2010-2011; and,
- the remaining \$1.1 million (1.1 per cent) is composed of miscellaneous revenue sources and grants including \$430,000 from Saskatchewan Government Insurance for driver education.

2011-2012 Operating Expenses

Overall, expenses are up \$710,900 over the 2010-2011 Budget (0.8 per cent). In 2011-2012, total expenses including amortization are estimated at \$88.9 million. The single largest component is staff salaries and benefits at \$64.7 million (73 per cent of total spending).

Expenses by Type

- The Instruction category of spending amounts to \$64.3 million, and shows a slight decrease of \$44,706 over 2010-2011. This budget line includes all school-based and Division Office staff involved in the delivery of education programs, including teachers, administrators, educational assistants, consultants, Instruction and School Operations staff, Student Services staff such as speech-language pathologists, occupational therapists, education psychologists and child and family support workers, and information technology support. The budget estimate does not include the impact of the provincial collective agreement with the Saskatchewan Teachers' Federation, which was signed in October 2011;
- Plant Operations expense is projected to be \$9.3 million, \$214,000 (2.3 per cent) higher than in 2010-2011. This includes caretaking and maintenance staff, minor renovations and repairs, amortization of capital and utilities. Increases for staff salaries and other operating cost increases are partially offset by moderating utility price projections;
- Transportation operations is projected to spend \$8.6 million, an increase of \$856,000 (11 per cent) over 2010-2011. Increases are attributable to driver salaries, additional routes and higher fuel costs;
- Tuition expense is estimated at \$950,000 for approximately 500 Prairie Valley students who attend school in Regina, either to access French Immersion programming or due to geographic proximity to the city. Tuition fees from the Regina systems are assumed to increase 5 per cent in 2011-2012. Total tuition expense is reduced as a result of the Ministry of Education's decision to fund students who reside in Pense and Grand Coulee and attend Luther College High School in Regina directly, rather than through Prairie Valley School Division;
- Administration expense is estimated at \$1.6 million, an increase of \$20,000 (1.3 per cent);
- Complementary Services, which includes Community School and Pre-Kindergarten programs, is \$2.1 million in 2011-2012, an increase of \$531,000 over 2010-2011 due to a reclassification of salaries and a minor increase in instructional costs;
- Spending at the school level from School Generated Funds (primarily student fees and fundraising) is estimated to remain stable at \$1 million in 2011-2012;
- Governance expense is estimated at \$638,128, a decrease of \$13,800 over 2010-2011; and,
- Other expenses total \$440,240 (0.5 per cent), a decrease of \$91,256 over 2010-2011.

2011-2012 Operating Expenses continued

Amortization of Capital Assets

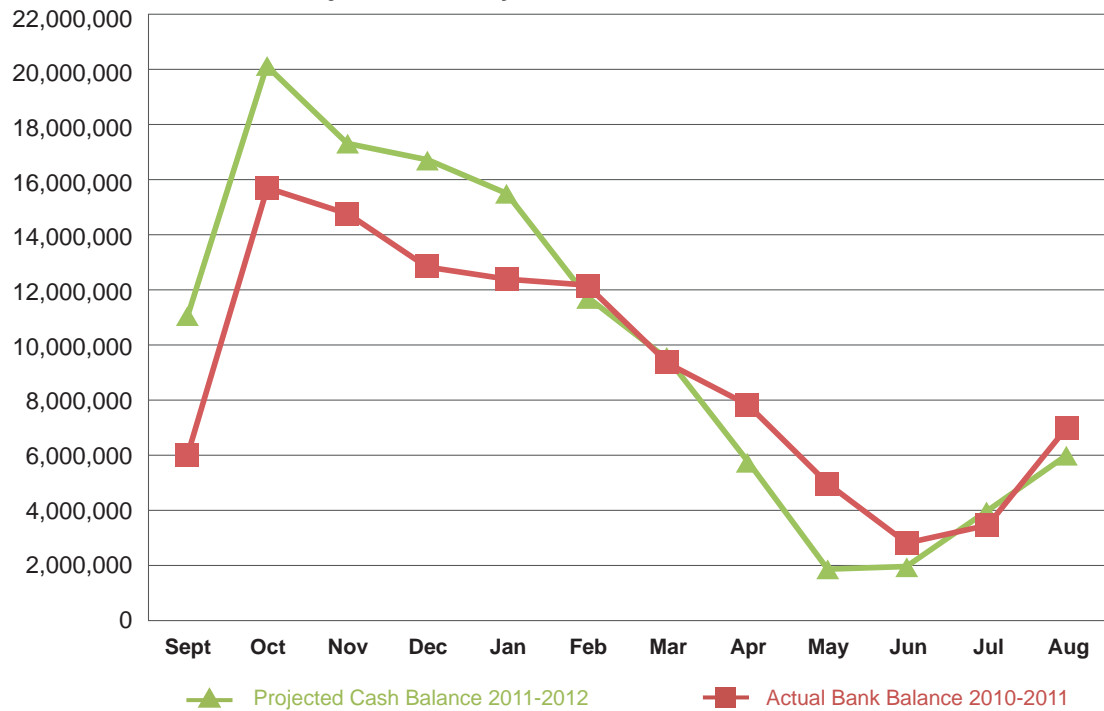
As noted earlier, since 2009, school divisions must recognize all tangible capital assets as assets on the Statement of Financial Position. The assets are amortized over their useful lives, with the related amortization recorded as an expense on the Statement of Operations. The result of this change is lower expenses, which results in a higher surplus that will be drawn down over future fiscal years as tangible capital assets are fully amortized.

The 2011-2012 Budget includes \$6.3 million in amortization expense, primarily in the Plant, Transportation and Instruction budgets.

2011-2012 Projected Cash Flow

Along with the surplus/deficit position, another key indicator of financial health is cash flow position. Prairie Valley expects to maintain a positive cash position throughout 2011-2012. The 2010-2011 Actual and 2011-2012 Projected Cash Flow by month is shown below:

2011-2012 Projected Monthly Cash Balance



Capital Budget

Renewal and modernization of schools remains a priority in 2011-2012. As a relatively new school division with a complex inheritance of facilities, educational programs, diverse student populations and widely varying demographic trends, a clear vision and principles to guide decisions are essential to prioritizing our capital needs.

The development of a long-term Strategic Facilities Plan in 2009 set the stage for a planned program of school renewal over the coming years to achieve safe, functional and equitable learning environments for students and staff. Continued progress on this plan is dependent upon stable funding from the Ministry of Education beyond 2011-2012.

Prairie Valley has nine major facility capital projects underway or in the planning stages, totaling \$27.4 million in School Division funding over the 2010-2011, 2011-2012 and 2012-2013 fiscal years.

- **Kipling School Consolidation and Modernization - \$6.6 million Division funded**
Phase 1 of the project is underway and will be complete by the end of the fiscal year, consisting of a new and renovated elementary classroom wing and closure of the old primary building across the street from the main school, at a cost of \$3.8 million. Phase 2 planning work is underway and will include construction of a new servery, administrative offices and band/arts/multi-purpose space.
- **Vibank School Modernization - \$7 million Division funded**
Phase 1 of the project is underway and will be complete by the end of the fiscal year, consisting of change room upgrades, a new, single storey elementary classroom wing and various health and safety upgrades at a cost of \$3.8 million. Phase 2 planning work is underway and will include construction of a new library, relocated administrative offices and renovations to the high school wing.
- **Division Office Expansion and Renovation - \$6.3 million Division funded**
The conceptual plan will accommodate all central functions in a new Prairie Valley Education Centre. The new space will include a Professional Development Centre, a professional library, secure information technology server room, central shipping and receiving and a safe, efficient workspace for all Division Office staff. Phase 1 is underway at a cost of \$598,000 and will be complete in March 2012, Phase 2 is expected to begin in spring 2012, followed by Phase 3 in 2013.
- **Minor Capital Projects - \$3 million Division funded**
Work over the past two years includes science room modernizations in five schools, washroom and change room upgrades, specialized programming space for practical and applied arts, and renovations to administrative offices in schools across the Division.

- **Energy Performance Contract Upgrades**
- *\$4.2 million Division funded in 2010-2011 (\$23.8 million over six years)*
Over the past six years, lighting, building control systems and heating/ventilation systems have been upgraded in most Prairie Valley schools to improve energy efficiency and interior building air and light quality.
- **Balcarres Community School Consolidation and Modernization**
- *\$2.2 million Ministry of Education funded and \$300,000 Division funded*
A new main entrance, administration office, servery and cultural room will be added to complete the final phase of a four phase consolidation/modernization/expansion project which started in 2006 as a result of the closure of the former primary building due to health and safety concerns. Ministry of Education funding is confirmed and construction will begin in fall 2011. In addition, six sections of roof will be repaired and duct work will be replaced.
- **White City Second Elementary School**
- *\$17 million estimated Ministry of Education funded (not yet committed)*
Detailed design is in the final stages for a state of the art elementary school for up to 475 students. The construction start date is dependent on provincial funding and will take 18 to 24 months to complete.
- **Lumsden Elementary School Addition**
- *\$6.9 million estimated Ministry of Education funded (not yet committed)*
Detailed design is underway to construct a new gymnasium and to renovate classrooms and common spaces to accommodate current and future enrolments. The construction start date is dependent on provincial funding and will take 12 to 15 months to complete.
- **Highway One Corridor High School Planning**
Initial work is underway to define programming needs and identify site options. Various factors will be considered in developing a long term plan, including community preferences, enrolment projections, available land sites, curricular and programming needs and transportation implications. The result will be a Stage One Study that will be submitted to the Ministry of Education.

In the 2011-2012 fiscal year, Prairie Valley has allocated \$14.2 million to facility capital in order to continue progress on the projects listed above, plus \$50,000 for grounds and playgrounds work, \$1 million for information technology purchases and \$570,000 for school equipment purchases, for a total Capital Budget of \$15.9 million.

Offsetting revenues in the form of Ministry of Education capital grants and external borrowing for Ministry approved projects total \$3.7 million.

For details see the table that follows.

| | 2011-12 Budget | 2010-11 Budget |
|---|---------------------|---------------------|
| Major Capital Projects | | |
| Division Office - Critical Space Shortage | | |
| Phase 1 | \$ 451,932 | \$ 550,000 |
| Phase 2 | 3,210,900 | 0 |
| Phase 3 | 0 | 0 |
| Kipling School - Modernization / Consolidation | | |
| Phase 1 | 3,308,512 | 500,000 |
| Phase 2 | 0 | 0 |
| Vibank School - Modernization | | |
| Phase 1 | 3,071,223 | 750,000 |
| Phase 2 | 0 | 0 |
| Ministry Funded Projects | | |
| Highway 1 Corridor Stage 1 Plan for High School | 0 | 40,000 |
| White City Second School (planning only) | 670,000 | 150,000 |
| Lumsden Elementary School Addition (planning only) | 542,750 | 40,000 |
| Balcarres Modernization - Consolidation Final Phase | 2,448,941 | 40,000 |
| White City School - Portable Classrooms | 0 | 400,230 |
| Energy Performance Upgrades | 0 | 3,852,528 |
| Total Major Capital Projects | 13,704,258 | 6,322,758 |
| Minor Capital Projects | 500,000 | 1,500,000 |
| Playgrounds and Grounds | 50,000 | 250,000 |
| Furniture, Equipment, Information Technology | 1,633,050 | 1,451,050 |
| Transportation | 0 | 700,000 |
| Total Capital Spending | \$15,887,308 | \$10,223,808 |
| Offsetting Capital Grants and Borrowing | | |
| Ministry of Education Capital Grants: | | |
| White City Second School | \$670,000 | 0 |
| Lumsden Elementary School Addition | 542,750 | 0 |
| Balcarres Consolidation - Modernization Final Phase | 1,278,000 | 0 |
| Total Ministry Capital Grants | 2,490,750 | 0 |
| External Borrowing as per Ministry Policy: | | |
| Balcarres - Modernization Final Phase | 1,170,941 | 0 |
| Total Capital Grants and Borrowing | \$3,661,691 | \$0 |

2011-2012 Debt

2011-2012 Debt

As of August 31, 2011, Prairie Valley has external debt owing of \$9,279,322 for:

- Energy Performance Contract debenture in 2006 - \$7.3 million borrowed at 5.15% for 20 years. The annual principal and interest repayment is \$591,439.
- Loan for bus purchases in 2006 - \$2.35 million borrowed at 5.29% for eight years. The annual principal and interest repayment is \$360,916.
- Capital lease for buses in 2008 - \$3.6 million borrowed at 3.8% for eight years. The annual principal and interest repayment is \$495,900.

The School Division has not incurred any new debt since 2008.

In January 2011, the Ministry of Education introduced a new policy on funding capital projects. The new capital project financing arrangement consists of:

- Ministry capital grants equal to 65% of the cost of Ministry approved capital projects; and,
- School divisions must borrow the remaining 35% of the total from a private lending institution over a 20 year term and the Ministry will cover the principal and interest costs through its annual operating grant.

As a result of this new policy, Prairie Valley will be required to incur new long-term debt equal to 35% of the cost of the Balcarres Community School Modernization Final Phase and any other Ministry approved and funded projects.

For 2011-2012, the total amount of new debt that will be added is estimated at \$1.2 million.

DID YOU KNOW?

Prairie Valley has a student services team consisting of Psychologists, Social Workers, Accommodations Teachers, Speech Language Pathologists, Occupational Therapists, and Consultants.



Prairie Valley School Division Appendices

Appendix A

2011-2012 Budget Planning Assumptions

Salaries and benefits – as per contracts and statutory requirements:

- Step increments as per salary ranges
- Saskatchewan Teachers' Federation – no change pending settlement of collective agreement (a new agreement was signed in October 2011, after the Budget was finalized)
- LINC agreement – no change pending settlement of agreement
- CUPE – no change pending settlement of agreement (agreement expired August 2011)
- Conditions of Employment – 2%
- Canada Pension Plan – assumes no change in rates for 2012
- Employment Insurance – assumes no change in rates for 2012
- Workers Compensation – assumes no change in rates for 2012

Non-Salary expenses

- School Community Council annual grants – remain at \$2,000 per Council
- Other non salary expenses - estimates based on prior year actuals and year to date information
- 5% increase to tuition fees charged by the Regina school systems
- 5% increase to utilities based on 2010-2011 forecast costs; maintain \$100K contingency
- 27% increase to fuel based on 2010-2011 actual costs
- 10% increase to staff mileage rate, from \$0.40 to \$0.44 per kilometre

Appendix B

Operating Budget Details



2011-12 Budget 2010-11 Budget Variance

Revenues

Property Taxation

| | | | |
|--------------------------------|-------------------|-------------------|--------------------|
| Tax Levy | 32,962,932 | 35,998,601 | (3,035,669) |
| Total Property Taxation | 32,962,932 | 35,998,601 | (3,035,669) |

Grants

| | | | |
|---------------------------------------|-------------------|-------------------|------------------|
| Ministry of Education Operating Grant | 55,389,730 | 51,560,825 | 3,828,905 |
| Ministry of Education Capital Grants | 2,490,750 | 0 | 2,490,750 |
| Other Grants | 182,000 | 0 | 182,000 |
| Other Provincial Grants | 505,500 | 35,000 | 470,500 |
| Federal Grants | 0 | 19,200 | (19,200) |
| Grants from Others | 5,000 | 5,000 | 0 |
| Total Grant Revenue | 58,572,980 | 51,620,025 | 6,952,955 |

Tuition and Related Fees

| | | | |
|---|------------------|------------------|---------------|
| Federal Government | 2,159,520 | 2,209,600 | (50,080) |
| First Nations Bands | 3,284,808 | 3,220,400 | 64,408 |
| Individuals and Other | 94,860 | 93,000 | 1,860 |
| Total Tuition & Related Fees Revenue | 5,539,188 | 5,523,000 | 16,188 |

School Generated Funds

| | | | |
|-------------------------------------|------------------|------------------|-----------------|
| Student Fees - Curricular | 108,644 | 77,095 | 31,549 |
| Commercial Sales | 338,282 | 429,010 | (90,728) |
| Fundraising | 268,243 | 324,430 | (56,187) |
| Grants and Partnerships | 43,492 | 78,579 | (35,087) |
| Student fees - Non Curricular | 130,649 | 171,549 | (40,900) |
| Other - Non-Curricular | 220,528 | 127,420 | 93,108 |
| Total School Generated Funds | 1,109,838 | 1,208,083 | (98,245) |

Appendix B - Operating Budget Details

2011-12 Budget 2010-11 Budget Variance

Other Revenue

| | | | |
|------------------------------|----------------|----------------|---------------|
| Reimbursements | 200,000 | 150,000 | 50,000 |
| Miscellaneous | 100,000 | 75,000 | 25,000 |
| Sale of Materials and Assets | 5,000 | 5,000 | 0 |
| Rental Fees | 40,000 | 40,000 | 0 |
| Interest and Dividends | 50,000 | 100,000 | (50,000) |
| Total Other Revenue | 395,000 | 370,000 | 25,000 |

Complementary Services

| | | | |
|---|--------------|--------------|----------|
| Miscellaneous Revenue | 7,000 | 7,000 | 0 |
| Total Complementary Services Revenue | 7,000 | 7,000 | 0 |

External Services

| | | | |
|--|----------|---------------|-----------------|
| Transportation Services | 0 | 52,500 | (52,500) |
| Total External Services Revenue | 0 | 52,500 | (52,500) |

| | | | |
|-----------------------|---------------------|---------------------|--------------------|
| Total Revenues | \$98,586,938 | \$94,779,209 | \$3,807,729 |
|-----------------------|---------------------|---------------------|--------------------|

Expenses

Governance

Board Members Expense

| | | | |
|------------------------------------|----------------|----------------|--------------|
| Indemnity | 153,816 | 150,800 | 3,016 |
| Travel | 32,700 | 30,000 | 2,700 |
| Total Board Members Expense | 186,516 | 180,800 | 5,716 |

Conventions - Board Members

| | | | |
|--|---------------|---------------|----------------|
| Indemnity | 15,912 | 15,600 | 312 |
| Travel | 10,900 | 15,000 | (4,100) |
| Other | 10,000 | 10,000 | 0 |
| Total Conventions - Board Members | 36,812 | 40,600 | (3,788) |

2011-12 Budget 2010-11 Budget Variance

Local Boards/Advisory Committees

| | | | |
|---|----------|---------------|-----------------|
| Grants | 0 | 70,000 | (70,000) |
| Total Local Boards/Advisory Committees | 0 | 70,000 | (70,000) |

Other Governance Expenses

| | | | |
|--|----------------|----------------|-----------------|
| Negotiating Fees | 62,500 | 22,500 | 40,000 |
| Public Relations | 103,000 | 111,000 | (8,000) |
| Memberships and Dues | 118,000 | 118,000 | 0 |
| Other Expenses | 131,300 | 109,000 | 22,300 |
| Total Other Governance Expenses | 414,800 | 360,500 | 54,300 |
| Total Governance | 638,128 | 651,900 | (13,772) |

Administration

Salaries and Benefits

| | | | |
|------------------------------------|----------------|----------------|-----------------|
| Salaries | 793,108 | 808,599 | (15,491) |
| Canada Pension Plan | 25,875 | 27,272 | (1,398) |
| Employment Insurance (E.I.) | 10,850 | 11,299 | (449) |
| E.I. Rebate | 893 | 931 | (38) |
| Pension Contributions | 58,690 | 52,179 | 6,511 |
| Group Benefits | 40,652 | 40,071 | 581 |
| Workers' Compensation | 6,163 | 6,731 | (567) |
| Other Benefits | 2,000 | 2,080 | (80) |
| Total Salaries and Benefits | 938,230 | 949,162 | (10,931) |

Supplies and Services

| | | | |
|---|----------------|----------------|-----------------|
| Materials and Supplies | 54,000 | 54,000 | 0 |
| Subscriptions | 1,000 | 1,000 | 0 |
| Memberships & Dues | 4,000 | 3,400 | 600 |
| Audit Fees | 35,000 | 35,000 | 0 |
| Administrative Computers, Supplies and Services | 22,500 | 2,500 | 20,000 |
| Administrative Professional/Contracted Services | 25,000 | 70,000 | (45,000) |
| Insurance (Non-Building) | 28,865 | 28,865 | 0 |
| Total Supplies and Services | 170,365 | 194,765 | (24,400) |

Appendix B - Operating Budget Details

| | 2011-12 Budget | 2010-11 Budget | Variance |
|--|------------------|------------------|----------------|
| Non-Capital Furniture and Equipment | | | |
| Rent of Office Equipment | 8,500 | 8,500 | 0 |
| Photocopier Operating Costs | 32,000 | 32,000 | 0 |
| Total Non-Capital Furniture and Equipment | 40,500 | 40,500 | 0 |
| Capital Asset Amortization | | | |
| Amortization | 219,224 | 159,685 | 59,539 |
| Total Capital Asset Amortization | 219,224 | 159,685 | 59,539 |
| Building Operating Expenses | | | |
| Caretaking Materials and Supplies | 2,100 | 2,100 | 0 |
| Maintenance Materials and Supplies | 3,000 | 3,000 | 0 |
| Contracted Caretaking | 17,834 | 17,231 | 603 |
| Contracted Maintenance | 10,000 | 10,000 | 0 |
| Heating | 5,455 | 7,455 | (2,000) |
| Electricity | 17,183 | 15,183 | 2,000 |
| Water and Sewer | 7,245 | 4,000 | 3,245 |
| Appraisal Fees | 15,000 | 15,000 | 0 |
| Total Building Operating Expenses | 77,817 | 73,969 | 3,848 |
| Communications | | | |
| Postage | 25,000 | 25,000 | 0 |
| Telephone | 72,450 | 70,000 | 2,450 |
| Advertising | 2,500 | 3,500 | (1,000) |
| Total Communications | 99,950 | 98,500 | 1,450 |
| Other Administrative Expenses | | | |
| Administrative Travel (non-PD) | 14,180 | 19,339 | (5,159) |
| Admin Staff Professional Development | 15,500 | 20,000 | (4,500) |
| Total Other Administration Expenses | 29,680 | 39,339 | (9,659) |
| Total Administration | 1,575,766 | 1,555,920 | 19,846 |

2011-12 Budget 2010-11 Budget Variance

Instruction

Instructional Salaries & Benefits

| | | | |
|--|-------------------|-------------------|--------------------|
| School Administrative Salaries | 3,727,886 | 3,565,169 | 162,717 |
| Senior Instructional Salaries | 1,083,955 | 1,095,231 | (11,276) |
| Teacher Salaries - School | 33,691,602 | 35,472,194 | (1,780,592) |
| Teacher Salaries - Central Support | 1,426,787 | 1,489,527 | (62,740) |
| Substitute Teacher Salaries | 1,950,000 | 1,750,000 | 200,000 |
| Canada Pension Plan | 1,274,850 | 1,233,155 | 41,695 |
| Employment Insurance (E.I.) | 529,507 | 505,540 | 23,967 |
| E.I. Rebate | 51,040 | 42,049 | 8,991 |
| Other Benefits | 21,000 | 20,000 | 1,000 |
| Employee Future Benefits | 30,900 | 8,000 | 22,900 |
| Total Instructional Salaries and Benefits | 43,787,526 | 45,180,864 | (1,393,338) |

Program Support Salaries and Benefits

| | | | |
|--|-------------------|-------------------|----------------|
| Educational Assistant Salaries | 4,357,398 | 4,007,287 | 350,111 |
| School Administrative Assistant Salaries | 1,459,991 | 1,318,179 | 141,812 |
| Services Administrative Assistant Salaries | 445,339 | 599,616 | (154,278) |
| Technical and Professional Salaries | 2,663,951 | 2,530,529 | 133,423 |
| Library Assistant Salaries | 522,641 | 520,000 | 2,641 |
| Noon Hour Supervision Salaries | 290,680 | 510,307 | (219,627) |
| Substitute Salaries | 255,000 | 265,200 | (10,200) |
| Canada Pension Plan | 367,301 | 376,322 | (9,022) |
| Employment Insurance (E.I.) | 167,046 | 172,784 | (5,737) |
| E.I. Rebate | 13,753 | 13,784 | (31) |
| Pension | 683,593 | 533,998 | 149,595 |
| Group Benefits | 704,752 | 642,632 | 62,120 |
| Workers' Compensation | 87,256 | 88,361 | (1,105) |
| Employee Future Benefits | 27,000 | 27,000 | 0 |
| Total Program Support Salaries and Benefits | 12,045,701 | 11,606,000 | 439,702 |

Appendix B - Operating Budget Details

| | 2011-12 Budget | 2010-11 Budget | Variance |
|--|------------------|------------------|----------------|
| Instructional Materials | | | |
| Textbooks | 434,790 | 369,638 | 65,152 |
| Comp Supplies and Services Instructional | 72,841 | 61,427 | 11,414 |
| Distance Education | 50,000 | 60,000 | (10,000) |
| Resource Centre Materials | 263,924 | 241,628 | 22,296 |
| Academic Supplies | 732,701 | 767,602 | (34,901) |
| Intensive Needs - Technical Aids | 80,000 | 76,000 | 4,000 |
| Total Instructional Materials | 1,634,256 | 1,576,295 | 57,961 |
| Supplies & Services | | | |
| Administrative Supplies and Services - Schools | 119,796 | 187,126 | (67,330) |
| Memberships & Dues | 38,048 | 27,462 | 10,586 |
| Computer Services - Schools | 741,379 | 762,268 | (20,889) |
| Professional/Contract Services | 126,500 | 106,500 | 20,000 |
| Driver Education | 430,500 | 341,324 | 89,176 |
| Insurance | 24,949 | 24,949 | 0 |
| Total Supplies and Services | 1,481,172 | 1,449,629 | 31,543 |
| Non-Capital Furniture and Equipment | | | |
| Furniture - Schools | 24,501 | 26,730 | (2,229) |
| Equipment - Academic | 385,629 | 376,859 | 8,770 |
| Rent of Equipment | 155,950 | 150,500 | 5,450 |
| Repair of Equipment | 17,326 | 16,539 | 787 |
| Photocopier | 155,635 | 158,250 | (2,615) |
| Total Non-Capital Furniture and Equipment | 739,041 | 728,878 | 10,163 |
| Capital Asset Amortization | | | |
| Amortization | 2,499,634 | 1,596,303 | 903,331 |
| Total Capital Asset Amortization | 2,499,634 | 1,596,303 | 903,331 |
| Communications | | | |
| Postage | | | |
| Telephone | 149,378 | 132,400 | 16,978 |
| Advertising | 36,370 | 30,000 | 6,370 |
| Total Communications | 185,748 | 162,400 | 23,348 |

2011-12 Budget 2010-11 Budget Variance

Other Instructional Expenses

| | | | |
|--|------------------|------------------|------------------|
| Travel - Teacher-Support-Supervisory | 544,659 | 581,401 | (36,742) |
| Board Operated Vehicles | 37,500 | 37,375 | 125 |
| Professional Development - Instructional Schools | 697,508 | 776,836 | (79,329) |
| Professional Development - Non-Instructional | 18,535 | 33,922 | (15,387) |
| Total Other Instructional Expenses | 1,298,202 | 1,429,534 | (131,332) |

Student Related Expenses

| | | | |
|---------------------------------------|----------------|----------------|---------------|
| Awards to Students | 19,605 | 17,476 | 2,129 |
| Special Events | 439,165 | 412,165 | 27,000 |
| Special Programs | 127,839 | 133,719 | (5,880) |
| Student Leadership Council Grants | 13,666 | 22,998 | (9,332) |
| Total Student Related Expenses | 600,275 | 586,358 | 13,917 |

| | | | |
|--------------------------|-------------------|-------------------|-----------------|
| Total Instruction | 64,271,555 | 64,316,261 | (44,706) |
|--------------------------|-------------------|-------------------|-----------------|

Plant Operation and Maintenance

Salaries and Benefits

| | | | |
|-------------------------------------|------------------|------------------|----------------|
| Caretaking Salaries | 550,000 | 514,800 | 35,200 |
| Supervisor and Maintenance Salaries | 913,067 | 864,526 | 48,541 |
| Canada Pension Plan | 52,993 | 49,259 | 3,734 |
| Employment Insurance (E.I.) | 20,721 | 18,941 | 1,780 |
| E.I. Rebate | 1,568 | 1,481 | 87 |
| Pension | 107,157 | 76,209 | 30,949 |
| Group Benefits | 58,225 | 51,392 | 6,833 |
| Workers' Compensation | 37,879 | 44,088 | (6,209) |
| Total Salaries and Benefits | 1,741,611 | 1,620,696 | 120,915 |

Supplies and Services

| | | | |
|--------------------------------------|---------------|----------------|-----------------|
| Administrative Supplies and Services | 5,175 | 5,000 | 175 |
| Memberships and Dues | 4,000 | 1,000 | 3,000 |
| Professional/Contracted Services | 15,000 | 115,000 | (100,000) |
| Total Supplies and Services | 24,175 | 121,000 | (96,825) |

Appendix B - Operating Budget Details

| | 2011-12 Budget | 2010-11 Budget | Variance |
|--|------------------|------------------|------------------|
| Non-Capital Furniture and Equipment | | | |
| Purchase of Equipment | 47,000 | 47,000 | 0 |
| Rent of Equipment | 500 | 500 | 0 |
| Repair of Equipment | 1,000 | 1,000 | 0 |
| Total Non-Capital Furniture and Equipment | 48,500 | 48,500 | 0 |
| Capital Asset Amortization | | | |
| Amortization | 2,331,887 | 1,998,988 | 332,899 |
| Total Capital Asset Amortization | 2,331,887 | 1,998,988 | 332,899 |
| Building Operating Expenses | | | |
| Caretaking Materials and Supplies | 181,125 | 175,000 | 6,125 |
| Maintenance Materials and Supplies | 265,550 | 257,500 | 8,050 |
| Contracted Caretaking | 1,664,283 | 1,608,003 | 56,280 |
| Contracted Maintenance | 395,370 | 382,000 | 13,370 |
| Minor Renovations | 572,630 | 554,780 | 17,850 |
| Heating | 675,000 | 887,500 | (212,500) |
| Electricity | 750,000 | 803,465 | (53,465) |
| Water and Sewer | 126,581 | 122,300 | 4,281 |
| Insurance | 428,638 | 414,143 | 14,495 |
| Rent of Facilities | 31,050 | 30,000 | 1,050 |
| Total Building Operating Expenses | 5,090,226 | 5,234,691 | (144,465) |
| Other Plant Operation Expenses | | | |
| Telephone | 11,903 | 2,500 | 9,403 |
| Plant Advertising | 6,140 | 6,000 | 140 |
| Plant Operation Travel | 21,500 | 28,000 | (6,500) |
| Maintenance Vehicle Operating Expenses | 55,000 | 50,000 | 5,000 |
| Plant Operation Staff Professional Development | 10,500 | 16,948 | (6,448) |
| Total Other Plant Operation Expense | 105,042 | 103,448 | 1,594 |
| Total Plant Operation and Maintenance | 9,341,442 | 9,127,323 | 214,119 |

2011-12 Budget 2010-11 Budget Variance

Transportation

Salaries and Benefits

| | | | |
|------------------------------------|------------------|------------------|----------------|
| Bus Driver Salaries | 2,715,102 | 2,481,277 | 233,825 |
| Supervisor & Mechanic Salaries | 779,767 | 733,957 | 45,810 |
| Canada Pension Plan | 127,087 | 114,624 | 12,463 |
| Employment Insurance (E.I.) | 65,111 | 57,616 | 7,495 |
| E.I. Rebate | 5,608 | 4,916 | 691 |
| Pension | 254,551 | 183,003 | 71,547 |
| Group Benefits | 281,749 | 336,136 | (54,388) |
| Workers Compensation | 33,373 | 29,994 | 3,379 |
| Total Salaries and Benefits | 4,262,348 | 3,941,524 | 320,824 |

Supplies and Services

| | | | |
|---|------------------|------------------|----------------|
| Transportation Materials and Supplies | 17,700 | 16,110 | 1,590 |
| Transportation Memberships and Dues | 3,000 | 600 | 2,400 |
| Transportation Computer Services | 7,263 | 9,750 | (2,487) |
| Transportation Professional/Contract Services | 1,000 | 1,000 | 0 |
| Vehicle Licensing and Insurance | 105,000 | 121,850 | (16,850) |
| Gas and Oil | 1,722,783 | 1,354,000 | 368,783 |
| Driver Related Expenses | 22,500 | 30,400 | (7,900) |
| Total Transportation Supplies and Services | 1,879,246 | 1,533,710 | 345,536 |

Non-Capital Furniture and Equipment

| | | | |
|--|----------------|----------------|---------------|
| Purchase of Furniture and Equipment | 11,000 | 10,500 | 500 |
| Rent/Lease of Equipment | 700 | 400 | 300 |
| Repair of Equipment | 1,000 | 500 | 500 |
| Repair of Buses | 479,524 | 438,471 | 41,053 |
| Total Non-Capital Furniture and Equipment | 492,224 | 449,871 | 42,353 |

Capital Asset Amortization

| | | | |
|---|------------------|------------------|----------------|
| Amortization | 1,232,818 | 1,100,166 | 132,652 |
| Total Capital Asset Amortization | 1,232,818 | 1,100,166 | 132,652 |

Appendix B - Operating Budget Details

| | 2011-12 Budget | 2010-11 Budget | Variance |
|--|------------------|------------------|------------------|
| Building Operating Expenses | | | |
| Caretaking Materials and Supplies | 1,553 | 1,500 | 53 |
| Maintenance Materials and Supplies | 1,553 | 1,500 | 53 |
| Contracted Caretaking | 15,525 | 15,000 | 525 |
| Contracted Maintenance | 12,420 | 12,000 | 420 |
| Heating Fuel | 2,500 | 11,214 | (8,714) |
| Electricity | 9,000 | 12,221 | (3,221) |
| Water and Sewer | 14,801 | 4,800 | 10,001 |
| Total Building Operating Expenses | 57,351 | 58,235 | (884) |
| Other Transportation Expenses | | | |
| Telephone | 65,000 | 16,750 | 48,250 |
| Advertising | 3,000 | 3,000 | 0 |
| Transportation Travel | 19,000 | 12,000 | 7,000 |
| Transportation Staff Professional Development | 9,000 | 9,518 | (518) |
| Total Other Transportation Expenses | 96,000 | 41,268 | 54,732 |
| Contracted Student Transportation | | | |
| Allowance in Lieu of Busing | 569,000 | 552,581 | 16,419 |
| Special Events Transportation | 47,697 | 103,304 | (55,607) |
| Total Contracted Student Transportation | 616,697 | 655,885 | (39,188) |
| Total Transportation | 8,636,684 | 7,780,659 | 856,025 |
| Tuition and Related Fees | | | |
| Tuition Fees | 949,938 | 1,675,312 | (725,374) |
| Total Tuition and Related Fees | 949,938 | 1,675,312 | (725,374) |
| School Based Funds | | | |
| Academic Supplies | 102,990 | 70,150 | 32,840 |
| Cost of Sales | 320,456 | 339,350 | (18,894) |
| School Funded Expenses | 567,177 | 616,725 | (49,548) |
| Total School based Funds | 990,623 | 1,026,225 | (35,602) |

2011-12 Budget 2010-11 Budget Variance

Interest & Bank Charges

Other Expenses

| | | | |
|--|----------------|----------------|-----------------|
| Current Interest | 2,500 | 20,500 | (18,000) |
| Service Charges | 2,500 | 2,500 | 0 |
| Interest on Long Term Debt - Debentures | 315,223 | 328,959 | (13,736) |
| Interest on Long Term Debt - Capital Loans | 120,017 | 151,987 | (31,970) |
| Total Other Expenses | 440,240 | 503,946 | (63,706) |

Complementary Services

Tuition Fees

| | | | |
|-------------------------------------|---------------|---------------|----------|
| Individuals & Others | 15,000 | 15,000 | 0 |
| Total Complementary Services | 15,000 | 15,000 | 0 |

Instructional Salaries and Benefits

| | | | |
|--|----------------|----------------|----------------|
| Teacher Salaries | 322,253 | 234,805 | 87,448 |
| Support Teacher Salaries | 111,332 | 73,036 | 38,296 |
| Canada Pension Plan | 15,426 | 11,379 | 4,047 |
| Employment Insurance (E.I.) | 6,198 | 4,982 | 1,216 |
| E.I. Rebate | 570 | 410 | 160 |
| Total Instructional Salaries and Benefits | 455,779 | 324,612 | 131,167 |

Program Support Salaries and Benefits

| | | | |
|--|------------------|------------------|----------------|
| Educational Assistant Salaries | 391,220 | 231,924 | 159,296 |
| Technical Assistant Salaries | 807,173 | 646,927 | 160,246 |
| Canada Pension Plan | 51,926 | 36,894 | 15,032 |
| Employment Insurance (E.I.) | 22,951 | 16,630 | 6,321 |
| E.I. Rebate | 2,063 | 1,370 | 693 |
| Pensions | 88,681 | 53,610 | 35,071 |
| Benefits | 83,744 | 58,684 | 25,060 |
| Workers Compensation | 12,008 | 8,860 | 3,148 |
| Total Program Support Salaries and Benefits | 1,459,765 | 1,054,898 | 404,867 |

Appendix B - Operating Budget Details

| | 2011-12 Budget | 2010-11 Budget | Variance |
|--|------------------|------------------|-----------------|
| Instructional Aids | | | |
| Resource Centre Materials | 1,500 | 520 | 980 |
| Academic Supplies | 36,000 | 9,931 | 26,069 |
| Total Instructional Aids | 37,500 | 10,451 | 27,049 |
| Supplies and Services | | | |
| Administrative Supplies and Services | 38,196 | 82,316 | (44,120) |
| Telephone | 3,200 | 0 | 3,200 |
| Memberships and Dues | 2,590 | 2,590 | 0 |
| Total Supplies and Services | 43,986 | 84,906 | (40,920) |
| Non-Capital Furniture and Equipment | | | |
| Repair of Equipment | 0 | 1,040 | (1,040) |
| Total Furniture and Equipment | 0 | 1,040 | (1,040) |
| Travel | | | |
| Travel | 57,800 | 66,560 | (8,760) |
| Total Travel | 57,800 | 66,560 | (8,760) |
| Professional Development | | | |
| PD - Non-Instructional | 0 | 5,824 | (5,824) |
| Total Professional Development | 0 | 5,824 | (5,824) |
| Special Programs | | | |
| Special Programs | 51,944 | 26,875 | 25,069 |
| Total Special Programs | 51,944 | 26,875 | 25,069 |
| Total Complementary Services | 2,121,775 | 1,590,167 | 531,608 |

| | 2011-12 Budget | 2010-11 Budget | Variance |
|--|----------------|----------------|----------|
|--|----------------|----------------|----------|

External Services

Salaries and Benefits

| | | | |
|------------------------------------|----------|---------------|-----------------|
| Bus Driver Salaries | 0 | 10,000 | (10,000) |
| Total Salaries and Benefits | 0 | 10,000 | (10,000) |

Supplies and Services

| | | | |
|---------------------------------------|----------|---------------|-----------------|
| Administrative Materials and Supplies | 0 | 550 | (550) |
| Gas and Oil - Charters | 0 | 17,000 | (17,000) |
| Total Supplies and Services | 0 | 17,550 | (17,550) |
| Total External Services | 0 | 27,550 | (27,550) |

| | | | |
|-----------------------|---------------------|---------------------|------------------|
| Total Expenses | \$88,966,152 | \$88,255,263 | \$710,889 |
|-----------------------|---------------------|---------------------|------------------|

Appendix C

2011-2012 Budget Estimates by School

| School | School Type | September 2011 Student Enrolment (FTE) | SCHOOL BASED STAFFING ALLOCATIONS AND SALARY | | | | | | | Library Technicians | COST |
|--------------------------------------|-------------|--|--|--------------------|--------------------|---------------|---------------------------|------------------------|--------------|---------------------|------|
| | | | Teachers | Teacher Librarians | Career Counsellors | Band Teachers | Administrative Assistants | Educational Assistants | | | |
| Kennedy Langbank School | K-8 | 34 | 3.25 | 0.30 | 0.00 | 0.16 | 0.50 | 0.00 | 0.20 | | |
| Edenwold School | K-6 | 38 | 2.75 | 0.33 | 0.00 | 0.06 | 0.50 | 0.50 | 0.25 | | |
| North Valley Elementary School | K-6 | 70 | 4.75 | 0.33 | 0.00 | 0.05 | 0.75 | 1.00 | 0.20 | | |
| McLean School | K-8 | 75 | 5.25 | 0.33 | 0.00 | 0.16 | 0.75 | 2.50 | 0.20 | | |
| Pense School | K-8 | 78 | 5.25 | 0.30 | 0.00 | 0.16 | 0.75 | 2.00 | 0.20 | | |
| James Hamblin School, Qu'Appelle | K-9 | 83 | 5.75 | 0.34 | 0.00 | 0.16 | 0.75 | 2.50 | 0.25 | | |
| Sedley School | K-8 | 83 | 5.75 | 0.33 | 0.00 | 0.16 | 0.75 | 1.50 | 0.20 | | |
| Clive Draycott School, Bethune | K-8 | 95 | 6.50 | 0.33 | 0.00 | 0.16 | 0.75 | 2.50 | 0.25 | | |
| Dr. Isman School, Wolseley | K-6 | 107 | 7.25 | 0.34 | 0.00 | 0.05 | 1.00 | 4.00 | 0.25 | | |
| Stewart Nicks School, Grand Coulee | K-8 | 116 | 7.50 | 0.30 | 0.00 | 0.00 | 1.00 | 4.00 | 0.20 | | |
| South Shore School | K-8 | 136 | 8.50 | 0.34 | 0.00 | 0.16 | 1.00 | 3.00 | 0.35 | | |
| Grenfell Elementary Community School | Pre K-6 | 153 | 9.50 | 0.33 | 0.00 | 0.06 | 1.00 | 3.00 | 0.25 | | |
| Indian Head Elementary School | Pre K-6 | 223 | 11.70 | 0.30 | 0.00 | 0.05 | 1.00 | 2.50 | 0.25 | | |
| Fort Qu'Appelle Elementary School | Pre K-7 | 329 | 20.75 | 0.50 | 0.00 | 0.48 | 1.50 | 6.00 | 0.45 | | |
| Pilot Butte School | Pre K-8 | 340 | 20.25 | 0.50 | 0.00 | 0.25 | 1.50 | 15.25 | 0.50 | | |
| Lumsden Elementary School | Pre K-8 | 439 | 23.35 | 0.65 | 0.00 | 0.19 | 1.50 | 4.75 | 0.55 | | |
| Balgonie Elementary School | K-8 | 461 | 25.35 | 0.65 | 0.00 | 0.47 | 2.00 | 7.50 | 0.50 | | |
| White City School | K-8 | 640 | 33.45 | 0.80 | 0.00 | 0.59 | 2.50 | 8.00 | 0.50 | | |
| North Valley High School | 7-12 | 88 | 6.75 | 0.33 | 0.21 | 0.11 | 0.75 | 3.50 | 0.25 | | |
| Wolseley High School | 7-12 | 106 | 8.25 | 0.33 | 0.19 | 0.08 | 1.00 | 0.50 | 0.25 | | |
| Grenfell High Community School | 7-12 | 133 | 11.50 | 0.34 | 0.25 | 0.45 | 1.00 | 8.50 | 0.25 | | |
| Indian Head High School | 7-12 | 244 | 14.15 | 0.35 | 0.46 | 0.69 | 1.50 | 5.50 | 0.35 | | |
| Lumsden High School | 9-12 | 308 | 18.10 | 0.50 | 0.65 | 0.49 | 1.50 | 2.00 | 0.45 | | |
| Bert Fox Community High School | 8-12 | 315 | 22.67 | 0.45 | 0.63 | 0.10 | 2.00 | 16.00 | 0.55 | | |
| Greenall High School | 9-12 | 622 | 36.77 | 1.00 | 1.23 | 0.47 | 3.00 | 14.50 | 0.65 | | |
| Arm River Colony School | K-12 | 19 | 1.75 | 0.00 | 0.00 | 0.00 | 0.25 | 0.00 | 0.00 | | |
| Lajord Colony School | K-12 | 29 | 2.00 | 0.00 | 0.00 | 0.00 | 0.25 | 0.50 | 0.00 | | |
| Broadview School | Pre K-12 | 113 | 9.75 | 0.30 | 0.16 | 0.21 | 1.00 | 1.50 | 0.25 | | |
| Lipton School | K-12 | 113 | 9.25 | 0.30 | 0.16 | 0.22 | 1.00 | 2.00 | 0.25 | | |
| Kelliher School | K-12 | 154 | 12.95 | 0.30 | 0.21 | 0.24 | 1.00 | 1.50 | 0.25 | | |
| Cupar School | K-12 | 191 | 13.50 | 0.40 | 0.20 | 0.39 | 1.00 | 2.75 | 0.25 | | |
| Montmartre School | K-12 | 210 | 13.95 | 0.30 | 0.19 | 0.41 | 1.00 | 5.50 | 0.25 | | |
| Milestone School | K-12 | 225 | 14.50 | 0.40 | 0.20 | 0.39 | 1.00 | 3.00 | 0.45 | | |
| Whitewood School | Pre K-12 | 238 | 15.00 | 0.40 | 0.20 | 0.23 | 1.00 | 1.50 | 0.35 | | |
| Vibank Regional School | K-12 | 244 | 16.85 | 0.40 | 0.24 | 0.23 | 1.50 | 5.00 | 0.35 | | |
| Robert Southey School | K-12 | 324 | 19.24 | 0.50 | 0.26 | 0.00 | 1.50 | 6.50 | 0.35 | | |
| Kipling School | K-12 | 356 | 22.20 | 0.55 | 0.33 | 0.51 | 2.00 | 6.50 | 0.55 | | |
| Balcarres Community School | Pre K-12 | 381 | 26.95 | 0.65 | 0.40 | 0.16 | 2.00 | 12.00 | 0.55 | | |
| TOTAL | | 7,913 | 502.94 | 15.10 | 6.15 | 8.75 | 44.75 | 169.25 | 12.15 | | |

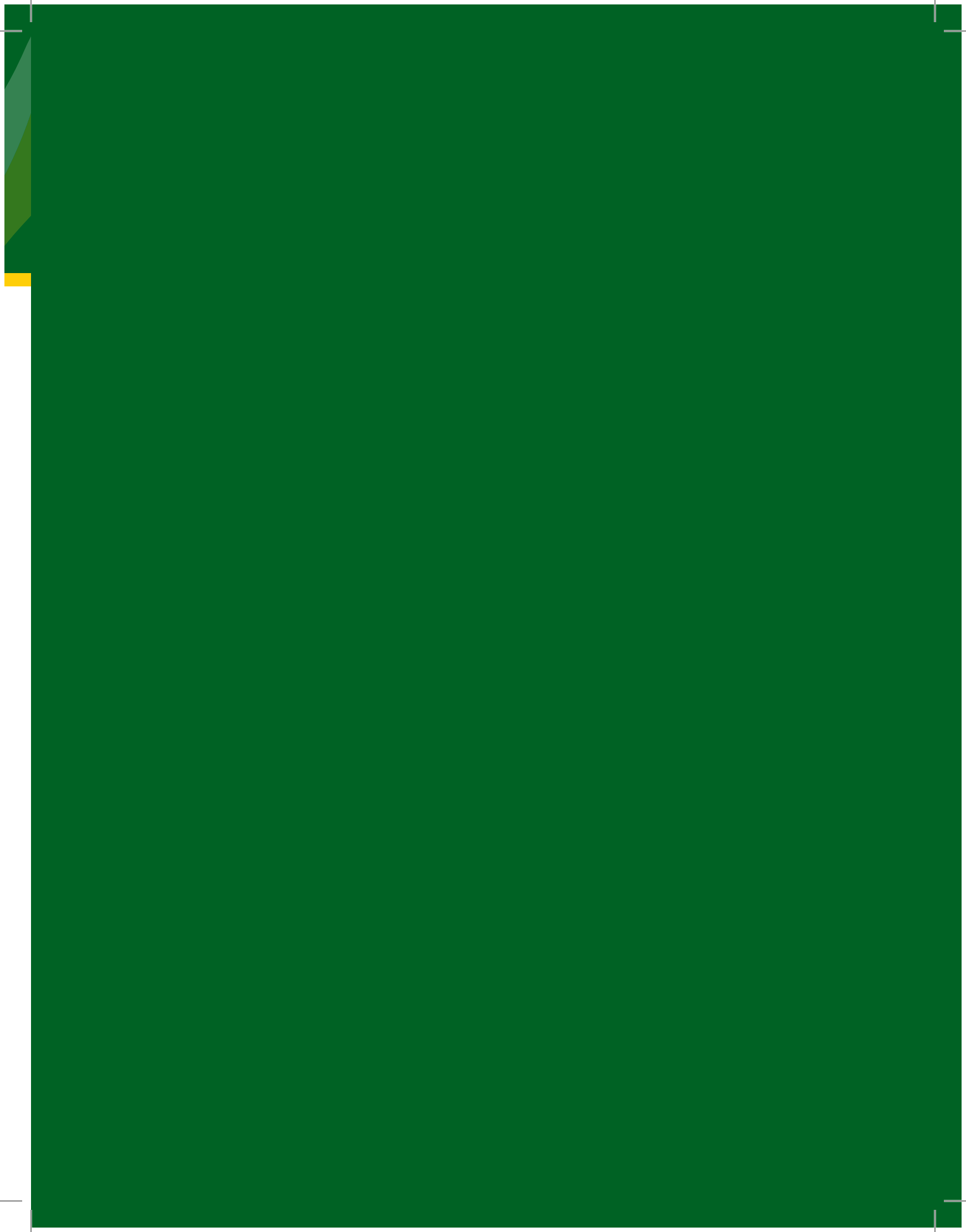
| SALARY COSTS | | | | CENTRALIZED NON-SALARY BUDGETS | | | | DECENTRALIZED BUDGETS | | TOTAL |
|------------------------|--------------------------|------------------------|---------------------|--------------------------------|------------------------------|----------------------------------|------------------------|--------------------------|-------------|--------------|
| Community School Staff | Total School Based Staff | Estimated Salary Costs | Other Instructional | Travel | Communication & Photocopying | Building Operating & Maintenance | School Generated Funds | School Operating Budgets | | |
| 20 | 0.00 | 4.41 | \$ 323,148 | \$ 0 | \$ 7,067 | \$ 4,109 | \$ 74,308 | \$ 3,950 | \$ 11,095 | \$ 423,676 |
| 25 | 0.00 | 4.39 | 294,662 | 0 | 5,662 | 9,050 | 29,566 | 0 | 9,486 | 348,426 |
| 20 | 0.00 | 7.08 | 477,924 | 0 | 28 | 5,503 | 81,369 | 0 | 17,513 | 582,336 |
| 20 | 0.00 | 9.19 | 573,487 | 0 | 368 | 6,684 | 70,050 | 1,400 | 19,286 | 671,274 |
| 20 | 0.00 | 8.66 | 555,508 | 0 | 149 | 11,859 | 55,721 | 0 | 18,433 | 641,670 |
| 25 | 0.00 | 9.75 | 615,878 | 0 | 2,911 | 4,946 | 84,944 | 5,950 | 24,050 | 738,679 |
| 20 | 0.00 | 8.69 | 582,357 | 0 | 0 | 5,034 | 58,328 | 4,050 | 21,698 | 671,466 |
| 25 | 0.00 | 10.49 | 675,115 | 0 | 0 | 3,029 | 51,313 | 11,450 | 24,465 | 765,372 |
| 25 | 0.00 | 12.89 | 783,830 | 0 | 0 | 6,897 | 56,674 | 0 | 26,436 | 873,837 |
| 20 | 0.00 | 13.00 | 795,072 | 0 | 94 | 4,236 | 55,829 | 9,870 | 27,378 | 892,478 |
| 35 | 0.00 | 13.35 | 864,674 | 0 | 278 | 6,145 | 88,984 | 0 | 31,728 | 991,808 |
| 25 | 3.50 | 17.64 | 932,787 | 0 | 216 | 7,372 | 69,356 | 16,000 | 42,353 | 1,068,084 |
| 25 | 0.00 | 15.80 | 1,090,118 | 0 | 4,396 | 4,833 | 104,949 | 10,500 | 51,829 | 1,266,624 |
| 45 | 3.00 | 32.68 | 2,000,206 | 0 | 8,602 | 9,476 | 123,518 | 0 | 92,724 | 2,234,527 |
| 50 | 0.00 | 38.25 | 2,231,519 | 0 | 0 | 7,652 | 159,995 | 42,000 | 78,638 | 2,519,804 |
| 55 | 0.00 | 30.99 | 2,161,316 | 0 | 34 | 7,595 | 131,790 | 71,500 | 92,950 | 2,465,185 |
| 50 | 0.00 | 36.47 | 2,447,841 | 0 | 0 | 7,954 | 158,052 | 0 | 97,863 | 2,711,709 |
| 50 | 0.00 | 45.84 | 3,153,337 | 0 | 8,617 | 9,369 | 144,182 | 99,000 | 124,391 | 3,538,896 |
| 25 | 0.00 | 11.90 | 739,090 | 14,284 | 697 | 5,848 | 84,390 | | 28,842 | 873,152 |
| 25 | 0.00 | 10.60 | 771,648 | 14,513 | 13,475 | 6,756 | 63,840 | 60,300 | 37,126 | 967,657 |
| 25 | 0.00 | 22.29 | 1,316,272 | 20,011 | 7,627 | 9,723 | 109,610 | 9,800 | 62,840 | 1,535,883 |
| 35 | 0.00 | 23.00 | 1,494,794 | 29,766 | 8,637 | 6,277 | 175,642 | 82,255 | 74,380 | 1,871,751 |
| 45 | 0.00 | 23.69 | 1,716,287 | 42,115 | 24,732 | 10,953 | 168,123 | 61,827 | 99,728 | 2,123,765 |
| 55 | 3.00 | 45.40 | 2,504,458 | 26,095 | 4,294 | 9,782 | 174,756 | 102,500 | 117,337 | 2,962,223 |
| 55 | 0.00 | 57.62 | 3,751,073 | 120,279 | 16,588 | 13,999 | 270,870 | 258,115 | 197,107 | 4,628,031 |
| 00 | 0.00 | 2.00 | 150,038 | 0 | 0 | 2,058 | 1,210 | 0 | 5,022 | 158,327 |
| 00 | 0.00 | 2.75 | 185,628 | 0 | 29 | 2,131 | 3,473 | 0 | 6,291 | 197,551 |
| 25 | 0.00 | 13.17 | 928,481 | 8,612 | 2,997 | 9,029 | 149,860 | 33,500 | 40,636 | 1,173,115 |
| 25 | 0.00 | 13.18 | 904,834 | 10,462 | 464 | 6,355 | 68,393 | 41,244 | 34,431 | 1,066,184 |
| 25 | 0.00 | 16.45 | 1,191,045 | 12,326 | 11,112 | 5,004 | 126,084 | 0 | 51,871 | 1,397,442 |
| 25 | 0.00 | 18.49 | 1,293,228 | 10,667 | 1,762 | 5,872 | 121,660 | 28,900 | 52,463 | 1,514,552 |
| 25 | 0.00 | 21.60 | 1,407,723 | 13,381 | 7,320 | 8,059 | 156,177 | 55,656 | 52,121 | 1,700,436 |
| 45 | 0.00 | 19.94 | 1,387,329 | 2,629 | 8,337 | 11,901 | 158,280 | 32,300 | 56,815 | 1,657,591 |
| 35 | 0.00 | 18.68 | 1,364,683 | 15,212 | 1,626 | 8,045 | 167,006 | 48,500 | 64,292 | 1,669,364 |
| 35 | 0.00 | 24.57 | 1,644,920 | 18,984 | 4,162 | 8,787 | 117,610 | 0 | 67,493 | 1,861,955 |
| 35 | 0.00 | 28.35 | 1,874,166 | 19,407 | 2,746 | 7,202 | 146,012 | 520 | 83,568 | 2,133,620 |
| 55 | 0.00 | 32.64 | 2,187,708 | 29,439 | 12,243 | 8,604 | 139,836 | 33,295 | 97,748 | 2,508,872 |
| 55 | 4.00 | 46.71 | 2,724,889 | 22,316 | 12,478 | 15,070 | 199,276 | 0 | 139,151 | 3,113,180 |
| 15 | 13.50 | 772.60 | \$50,097,063 | \$430,499 | \$179,750 | \$283,200 | \$4,201,038 | \$1,124,382 | \$2,181,571 | \$58,520,503 |

Notes to Appendix C

1. Staffing Allocations reflect 2011-2012 approved, school-based positions. Figures do not include itinerant teachers such as teachers on special assignment and curriculum and learning consultants, or specialized Student Services positions such as occupational therapists, psychologists, child and family services workers, social workers, and speech language pathologists. These staff are based in Division Office and work in schools on an itinerant basis.
2. Estimated Salary Costs are based on approved staffing allocations and average salary amounts by position.
3. Other Instructional amounts include driver education and the *Education is our Buffalo* program.
4. Travel includes only curricular and extracurricular travel. Busing costs for travel to and from school are not included.
5. Communication and Photocopying includes telephone and photocopier usage costs.
6. Building Operating and Maintenance costs include utilities and caretaking, but do not include repairs to school buildings, central maintenance staff, contracted maintenance work, minor capital upgrades or major capital projects.
7. School Generated Funds is the spending resulting from fees and fundraising at the school level. Items purchased typically include equipment, technology and grounds improvements. Amounts are estimated and provided by the schools. At the time of budget preparation, not all schools had submitted a budget estimate.

The total \$58.52 million reflects about 66 per cent of total School Division spending and is intended to show the estimated direct, school-based operating costs for 2011-2012.

The figures shown do not include the Division Office based itinerant teachers and specialized staff listed in note 1 above, and also exclude other central staff positions such as information technology support, maintenance workers and tradespeople, central administrative costs such as payroll and finance as well as contracted maintenance services, busing to and from school, tuition payments to other school systems, central equipment purchases and information technology hardware. These expense items, while directly supporting the operation of schools, are budgeted on a division-wide basis.





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communications@pvsd.ca
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