



Education and Advanced Learning R3G 0T3

Schools' Finance Branch  
511-1181 Portage Avenue  
Winnipeg, Manitoba

**MYSTERY LAKE SCHOOL DIVISION**

408 THOMPSON DRIVE N.  
THOMPSON, MANITOBA R8N 0C5

**FRAME BUDGET**

FOR THE FISCAL YEAR ENDING JUNE 30, 2017

**TABLE OF CONTENTS**  
**2016/17 FRAME BUDGET**

	<b>PAGE</b>
<b>EXPENDITURE DEFINITIONS</b>	<b>i</b>
<b>OPERATING FUND</b>	
<b>SCHEDULE OF REVENUE AND EXPENSES</b>	<b>1</b>
<b>REVENUE DETAIL: PROVINCE OF MANITOBA</b>	<b>2 - 3</b>
<b>REVENUE DETAIL: NON-PROVINCIAL GOVERNMENT SOURCES</b>	<b>4</b>
<b>EXPENSES BY FUNCTION AND BY OBJECT</b>	<b>5</b>
<b>EXPENSE DETAIL</b>	
- Function 100: Regular Instruction	6
- Function 200: Student Support Services	7
- Function 300: Adult Learning Centres	8
- Function 400: Community Education and Services	9
- Function 500: Divisional Administration	10
- Function 600: Instructional and Other Support Services	11
- Function 700: Transportation of Pupils	12
- Function 800: Operations and Maintenance	13
<b>DETAIL OF TRANSFERS TO (FROM) CAPITAL FUND</b>	<b>14</b>
<b>STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS</b>	<b>15</b>
<b>FULL TIME EQUIVALENT PERSONNEL</b>	<b>16</b>
<b>CACULATION OF ADMINISTRATION COSTS</b>	<b>17</b>
<b>CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES</b>	<b>18 - 20</b>

## EXPENSE DEFINITIONS

**Operating Fund** - consists of the nine functions defined below:

**Function 100 - Regular Instruction** - Consists of costs related directly to the K - 12 classroom, e.g. teachers, educational assistants, textbooks (incl. e-books), related supplies, services, and equipment such as desks, chairs, tables, audio visual equipment and computers. Includes costs related to Gifted students, International Baccalaureate, Advanced Placement, university offered and correspondence courses, and enrichment activities that are generalized in nature. Also includes school based administration costs including principals, vice-principals, and support staff. Summer school costs are recorded here.

**Function 200 - Student Support Services** - Consists of costs specifically related to students who have exceptional learning needs, as well as counselling and guidance and resource costs for all students. Students with exceptional learning needs are students who have physical, cognitive, sensory or emotional/behavioural disabilities. Costs include special education and resource teachers, special needs educational assistants, counsellors, clinicians, and related and appropriate services (e.g. occupational therapists), supplies, textbooks, materials, equipment and software. Special education co-ordinators or student services administrators and clerical staff are also included.

**Function 300 - Adult Learning Centres** - Consists of costs related to Adult Learning Centres (ALC) owned and operated by school divisions. ALC's offer adult centred programs in which adult education principles and practices are applied to curriculum and program delivery. Does not include costs associated with adults in the regular classroom. Also, does not include costs associated with ALC's that are governed by their own board of directors.

**Function 400 - Community Education and Services** - Consists of costs related to providing services (such as community use of facilities and gym rentals) and non-credit courses to community groups and individuals. Includes pre-kindergarten education.

**Function 500 - Divisional Administration** - Consists of costs related to the administration of the school division including the board of trustees and the superintendent's and secretary-treasurer's departments.

**Function 600 - Instructional and Other Support Services** - Consists of costs related to support services for students, teaching staff, and the educational process, such as libraries/media centres, professional development, and curriculum consulting and development.

**Function 700 - Transportation of Pupils** - Consists of all costs, including supervisory and clerical personnel, related to the transportation of pupils. Does not include the purchase of school buses over \$20,000 per unit as they are recorded in the capital fund.

**Function 800 - Operations and Maintenance** - Consists of all costs, including supervisory and clerical personnel, related to the upkeep, maintenance and minor repair of all school division buildings and grounds. Includes utilities, taxes, insurance and supplies. Does not include capital costs.

**Function 900 - Fiscal** - Consists of short-term loan interest, bank charges and the Health and Education Levy.

**Note:** Capital costs are not included in Operating Fund functions.

**OPERATING FUND  
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2017

**Revenue**

Provincial Government	34,740,253
Federal Government	10,000
Municipal Government - Property Tax	6,789,547
- Other	1,703,500
Other School Divisions	110,000
First Nations	205,000
Private Organizations and Individuals	241,500
Other Sources	36,500
	43,836,300

**Expenses**

Regular Instruction	24,544,219
Student Support Services	8,661,692
Adult Learning Centres	-
Community Education and Services	53,722
Divisional Administration	1,962,314
Instructional and Other Support Services	2,169,835
Transportation of Pupils	365,000
Operations and Maintenance	5,306,154
Fiscal	713,364
	43,776,300

Current Year Operating Surplus (Deficit)	60,000
Net Transfers from (to) Capital Fund	(60,000)
Net Current Year Surplus (Deficit)	0

**OPERATING FUND - REVENUE DETAIL  
PROVINCE OF MANITOBA**

Budget for the Year Ending June 30, 2017

**Funding of Schools Program**

**Base Support**

Instructional	5,507,751	
Additional Instructional Support for Small Schools	-	
Sparsity	-	
Curricular Materials	171,492	
Information Technology	177,208	
Library Services	262,954	
Student Services	1,049,203	
Counselling and Guidance	237,231	
Professional Development	145,768	
Physical Education	61,250	
Occupancy	<u>1,297,890</u>	8,910,747

**Categorical Support**

Transportation	83,661	
Board and Room	-	
Special Needs: Coordinator/Clinician	320,118	
Special Needs: Level 2	636,500	
Special Needs: Level 3	760,680	
Senior Years Technology Education	250,360	
English as an Additional Language	87,850	
Aboriginal Academic Achievement (included BSSAP)	280,500	
Aboriginal and International Languages	10,892	
French Language Education	74,500	
Small Schools	-	
Enrolment Change	118,814	
Northern Allowance	1,914,994	
Early Childhood Development Initiative	53,722	
Literacy and Numeracy	228,656	
Education for Sustainable Development	<u>4,900</u>	4,826,147

**Equalization**

13,370,924

**Additional Equalization**

3,841,201

**Formula Guarantee**

-

**Other Program Support**

School Buildings Support: "D" Projects	83,940	
Technology Education Equipment Replacement	37,000	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	<u>-</u>	<u>120,940</u>

31,069,959

**OPERATING FUND - REVENUE DETAIL  
 PROVINCE OF MANITOBA (CONT'D)  
 Budget for the Year Ending June 30, 2017**

**Other Department of Education and Advanced Learning**

Non-Resident	-	
Shared Services	-	
Special Needs	-	
Institutional Programs	-	
Nursing Supports (URIS)	-	
Substitute Fees	1,200	
General Support Grant	619,100	
Education Property Tax Credit	1,708,576	
Tax Incentive Grant	1,059,703	
Smaller Classes Initiative (K-3)	105,415	
Community Schools	100,000	
Healthy Schools Initiative	7,300	
Learning to Age 18 Coordinator	20,000	
Other:	-	
Misc.	25,000	
		<u>3,646,294</u>

**Other Provincial Government Departments (Not including GBE's)**

Employment Programs	-	
Adult Learning Centres	-	
Other:	-	
Lighthouse	12,000	
Neighborhood B	12,000	
		<u>24,000</u>

<b>Funding of Schools Program (previous page)</b>	<u><b>31,069,959</b></u>
---	--------------------------

<b>TOTAL PROVINCIAL GOVERNMENT REVENUE</b>	<u><u><b>34,740,253</b></u></u>
--	---------------------------------

**OPERATING FUND - REVENUE DETAIL  
NON-PROVINCIAL GOVERNMENT SOURCES**

Budget for the Year Ending June 30, 2017

**Federal Government**

Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:		-	
	Summer Student Grant	10,000	
			10,000

**Municipal Government**

Special Requirement	9,557,826		
Less: Education Property Tax Credit	(1,708,576)		
Less: Tax Incentive Grant	(1,059,703)	6,789,547	
Other: Vale & Kleysen GIL		1,703,500	8,493,047

**Other School Divisions**

Tuition Fees			
Transfer Fees		-	
Residual Fees		110,000	
Transportation of Pupils		-	
Other:		-	
			110,000

**First Nations**

Tuition Fees		205,000	
Transportation of Pupils		-	
Other:		-	
			205,000

**Private Organizations and Individuals (Includes GBE's)**

Regular Tuition		-	
International Tuition		-	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:		-	
	Lunchroom Monitors	60,000	
	Reimburse Sub Costs	6,500	
	Misc	175,000	
			241,500

**Other Sources**

Interest		20,000	
Donations		1,500	
Other:		-	
	Facilities/Permits	10,000	
	Misc	5,000	
			36,500

**TOTAL NON-PROVINCIAL GOVERNMENT REVENUE**

9,096,047

**OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT**

Budget for the Year Ending June 30, 2017

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2017	2016
	Regular Instruction	Student Support Services	Adult Learning Centres	Community Education and Services	Divisional Administration	Instructional and Pupil Support Services	Transportation	Operations and Maintenance	Fiscal	TOTALS	TOTALS
Salaries	20,554,298	7,187,142	-	42,222	1,290,353	1,381,091	-	2,441,261		32,896,367	32,506,798
Employees Benefits and Allowances	2,596,601	1,308,150	-	-	286,661	196,770	-	604,993		4,993,175	4,660,357
Services	443,850	104,500	-	-	356,600	377,950	365,000	1,664,700		3,312,600	3,198,365
Supplies, Materials and Minor Equipment	939,170	61,900	-	11,500	28,700	214,024	-	595,200		1,850,494	1,849,692
Short Term Loan Interest and Bank Charges									2,000	2,000	1,500
Bad Debt Expense									5,000	5,000	5,000
Transfers	10,300	0	0	0	0	0	0	0	(PAYROLL TAX) 706,364	716,664	709,196
<b>TOTALS</b>	<b>24,544,219</b>	<b>8,661,692</b>	<b>0</b>	<b>53,722</b>	<b>1,962,314</b>	<b>2,169,835</b>	<b>365,000</b>	<b>5,306,154</b>	<b>713,364</b>	<b>43,776,300</b>	<b>42,930,908</b>



**OPERATING FUND - EXPENSE DETAIL: FUNCTION 100**

Budget for the Year Ending June 30, 2017

REGULAR INSTRUCTION		10 ADMINISTRATION	SINGLE TRACK SCHOOLS *			80 DUAL TRACK SCHOOLS **	90 SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
			20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION			
CODE	OBJECT \ PROGRAM							
3XX SALARIES								
320	Executive, Managerial and Supervisory	1,737,854					1,737,854	
330	Instructional - Teaching	30000	14,856,550			2,172,943	17,743,841	
350	Instructional - Other		37,523				37,523	
360	Technical, Specialized and Service		186,213			38,000	261,399	
370	Secretarial, Clerical and Other	688,467					688,467	
390	Information Technology	85,214					85,214	
Total Salaries		2,541,535	15,080,286	0	0	2,210,943	20,554,298	
4XX EMPLOYEES BENEFITS AND ALLOWANCES		355,815	1,940,323			221,094	2,596,601	
5-6XX SERVICES								
510	Professional, Technical and Specialized	10,000	158,000			13,000	182,300	
520	Communications	20,000	28,000			4,000	52,000	
540	Travel and Meetings	3,000	98,000			1,000	102,000	
560	Tuition		750				750	
570	Printing and Binding	3,500	60,000			8,000	73,500	
580	Insurance and Bond Premiums						0	
590	Maintenance and Repair Services		1,500				4,000	
610	Rentals		9,500				9,500	
630	Advertising	1,500	4,000				5,500	
640	Dues and Fees	100	1,200				1,300	
650	Professional and Staff Development	7,000					7,000	
680	Information Technology Services		5,000				6,000	
Total Services		45,100	365,950	0	0	26,000	443,850	
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	25,000	325,000			15,000	515,000	
740	Curricular and Media Materials	500	189,250			10,920	202,670	
760	Minor Equipment	4,000	94,000			10,000	145,000	
780	Information Technology Equipment	7,000	50,000			12,500	76,500	
Total Supplies, Materials & Minor Equipment		36,500	658,250	0	0	48,420	939,170	
95X-99 TRANSFERS								
960	School Divisions		5,000				5,000	
980	Organizations, Individuals and Other Entities		5,300				5,300	
Total Transfers		0	10,300	0	0	0	10,300	
<b>TOTALS</b>		<b>2,978,950</b>	<b>18,055,109</b>	<b>0</b>	<b>0</b>	<b>2,506,457</b>	<b>1,003,703</b>	<b>24,544,219</b>

\* 90% or more of enrolment is in one of the following instructional programs: English Language, Français, French Immersion.

\*\* includes multi-track schools.

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 200**

Budget for the Year Ending June 30, 2017

<b>STUDENT SUPPORT SERVICES</b>		10	30	40	50	60	70	
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	TOTALS
<b>3XX SALARIES</b>								
320	Executive, Managerial and Supervisory	126,001						126,001
330	Instructional - Teaching			525,383	463,465	1,773,160	497,425	3,259,433
350	Instructional - Other			1,055,057	1,105,618	657,309	45,333	2,863,317
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	50,011						50,011
380	Clinician		509,062				379,318	888,380
390	Information Technology							0
Total Salaries		176,012	509,062	1,580,440	1,569,083	2,430,469	922,076	7,187,142
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>		29,042	58,542	387,208	376,580	364,570	92,208	1,308,150
<b>5-6XX SERVICES</b>								
510	Professional, Technical and Specialized			2,000		25,000	22,500	49,500
520	Communications	2,000	1,800			1,000	750	5,550
540	Travel and Meetings	5,500	850				1,000	7,350
560	Tuition							0
570	Printing and Binding	750	1,500	2,000		4,000	1,000	9,250
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services		800					800
610	Rentals				25,000			25,000
630	Advertising						100	100
640	Dues and Fees	500	3,500				400	4,400
650	Professional and Staff Development	1,500						1,500
680	Information Technology Services			550		500		1,050
Total Services		10,250	8,450	4,550	25,000	30,500	25,750	104,500
<b>7XX SUPPLIES, MATERIALS &amp; MINOR EQUIPMENT</b>								
710	Supplies	2,000	5,800	7,000	1,500	12,500	2,500	31,300
740	Curricular and Media Materials	350	2,500	1,450		6,000	300	10,600
760	Minor Equipment	2,500	8,500	500		1,000	800	13,300
780	Information Technology Equipment	1,000	500	800		3,000	1,400	6,700
Total Supplies, Materials & Minor Equipment		5,850	17,300	9,750	1,500	22,500	5,000	61,900
<b>95X-99 TRANSFERS</b>								
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
Total Transfers		0	0	0	0			0
<b>TOTALS</b>		<b>221,154</b>	<b>593,354</b>	<b>1,981,948</b>	<b>1,972,163</b>	<b>2,848,039</b>	<b>1,045,034</b>	<b>8,661,692</b>

7

<b>ADULT LEARNING CENTRES</b>		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
<b>3XX SALARIES</b>				
320	Executive, Managerial and Supervisory			0
330	Instructional - Teaching			0
350	Instructional - Other			0
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	0	0
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>				
<b>5-6XX SERVICES</b>				
510	Professional, Technical and Specialized			0
520	Communications			0
530	Utility Services			0
540	Travel and Meetings			0
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals			0
620	Property Taxes			0
630	Advertising			0
640	Dues and Fees			0
650	Professional and Staff Development			0
680	Information Technology Services			0
	Total Services	0	0	0
<b>7XX SUPPLIES, MATERIALS &amp; MINOR EQUIPMENT</b>				
710	Supplies			0
740	Curricular and Media Materials			0
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials & Minor Equipment	0	0	0
<b>95X-99 TRANSFERS</b>				
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>0</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 400**  
Budget for the Year Ending June 30, 2017

<b>COMMUNITY EDUCATION AND SERVICES</b>		10	20	30	40	
		CONTINUING	ENGLISH AS AN	COMMUNITY	PRE-KINDERGARTEN	
CODE	OBJECT \ PROGRAM	EDUCATION	ADDITIONAL LANGUAGE	SERVICES AND	EDUCATION	TOTALS
			FOR ADULTS	RECREATION		
3XX	SALARIES					
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching				42,222	42,222
350	Instructional - Other					0
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	42,222	42,222
4XX	EMPLOYEES BENEFITS AND ALLOWANCES					0
5-6XX	SERVICES					
510	Professional, Technical and Specialized					0
520	Communications					0
540	Travel and Meetings					0
570	Printing and Binding					0
580	Insurance and Bond Premiums					0
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising					0
640	Dues and Fees					0
650	Professional and Staff Development					0
680	Information Technology Services					0
	Total Services	0	0	0	0	0
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies				11,500	11,500
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	11,500	11,500
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>53,722</b>	<b>53,722</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 500**  
 Budget for the Year Ending June 30, 2017

DIVISIONAL ADMINISTRATION		10	20	30	50	
CODE OBJECT \ PROGRAM		BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	TOTALS
<b>3XX SALARIES</b>						
310	Trustees Remuneration	96,000				96,000
320	Executive, Managerial and Supervisory		336,071	125,951		462,022
360	Technical, Specialized and Service			35,965		35,965
370	Secretarial, Clerical and Other	34,081	84,092	422,071		540,244
390	Information Technology				156,122	156,122
Total Salaries		130,081	420,163	583,987	156,122	1,290,353
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>						
		12,358	75,629	151,837	46,837	286,661
<b>5-6XX SERVICES</b>						
510	Professional, Technical and Specialized	24,000	3,000	65,000		92,000
520	Communications	500	3,200	11,000	7,500	22,200
540	Travel and Meetings	35,000	17,500	4,200	1,000	57,700
570	Printing and Binding	1,000	4,000	2,200	500	7,700
580	Insurance and Bond Premiums	500		70,000		70,500
590	Maintenance and Repair Services					0
610	Rentals			4,000		4,000
630	Advertising	2,000		3,000		5,000
640	Dues and Fees	55,000	2,700	2,800		60,500
650	Professional and Staff Development	500	18,000	10,000	4,500	33,000
680	Information Technology Services				4,000	4,000
Total Services		118,500	48,400	172,200	17,500	356,600
<b>7XX SUPPLIES, MATERIALS &amp; MINOR EQUIPMENT</b>						
710	Supplies	1,000	2,500	5,200	3,000	11,700
740	Curricular and Media Materials		500			500
760	Minor Equipment		2,300	3,500	700	6,500
780	Information Technology Equipment		2,000	2,000	6,000	10,000
Total Supplies, Materials & Minor Equipment		1,000	7,300	10,700	9,700	28,700
<b>95X-99 TRANSFERS</b>						
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
Total Transfers		0	0	0		0
<b>TOTALS</b>		<b>261,939</b>	<b>551,492</b>	<b>918,724</b>	<b>230,159</b>	<b>1,962,314</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 600**  
Budget for the Year Ending June 30, 2017

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	
CODE OBJECT \ PROGRAM		CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	TOTALS
3XX SALARIES							
320	Executive, Managerial and Supervisory						0
330	Instructional - Teaching		625,374	399,754	70,000		1,095,128
350	Instructional - Other			176,678			176,678
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other						0
390	Information Technology			109,285			109,285
Total Salaries		0	625,374	685,717	70,000	0	1,381,091
4XX EMPLOYEES BENEFITS AND ALLOWANCES			68,791	123,429	4,550		196,770
5-6XX SERVICES							
510	Professional, Technical and Specialized		10,600	12,000	20,000		42,600
520	Communications		1,500	500			2,000
540	Travel and Meetings		4,000				4,000
560	Tuition						0
570	Printing and Binding		3,500	350			3,850
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees			500			500
650	Professional and Staff Development			6,000	168,000		174,000
680	Information Technology Services			151,000			151,000
Total Services		0	19,600	170,350	188,000	0	377,950
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies		5,500	1,000		54,000	60,500
740	Curricular and Media Materials		3,500	45,000	3,000		51,500
760	Minor Equipment			3,000			3,000
780	Information Technology Equipment		1,000	98,024			99,024
Total Supplies, Materials & Minor Equipment		0	10,000	147,024	3,000	54,000	214,024
95X-99 TRANSFERS							
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
Total Transfers						0	0
<b>TOTALS</b>		<b>0</b>	<b>723,765</b>	<b>1,126,520</b>	<b>265,550</b>	<b>54,000</b>	<b>2,169,835</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 700**

Budget for the Year Ending June 30, 2017

TRANSPORTATION OF PUPILS		10	20	70	80	90	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory						0
350	Instructional - Other						0
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	0	0		0	0	0
4XX	EMPLOYEES BENEFITS AND ALLOWANCES						0
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications						0
540	Travel and Meetings						0
570	Printing and Binding						0
550	Transportation of Pupils			235,000		130,000	365,000
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development						0
680	Information Technology Services						0
	Total Services	0	0	235,000	0	130,000	365,000
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies						0
740	Curricular and Media Materials						0
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	0		0	0	0
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge						0
	Total Transfers	0	0	0	0	0	0
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>235,000</b>	<b>0</b>	<b>130,000</b>	<b>365,000</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 800**  
 Budget for the Year Ending June 30, 2017

<b>OPERATIONS AND MAINTENANCE</b>		10	20	50	70	80	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUND	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	98,089					98,089
360	Technical, Specialized and Service		2,169,345		57,957	65,000	2,292,302
370	Secretarial, Clerical and Other	50,870					50,870
390	Information Technology						0
	Total Salaries	148,959	2,169,345	0	57,957	65,000	2,441,261
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	40,219	542,336		15,938	6,500	604,993
5-6XX	SERVICES						
510	Professional, Technical and Specialized	1,000	51,000				52,000
520	Communications	3,000	5,000				8,000
530	Utility Services		763,000		34,000		797,000
540	Travel and Meetings	3,000	500				3,500
570	Printing and Binding	500					500
580	Insurance and Bond Premiums		175,000				175,000
590	Maintenance and Repair Services		171,000	329,500	10,000	33,000	543,500
610	Rentals						0
620	Property Taxes		15,000		38,000		53,000
630	Advertising	1,000					1,000
640	Dues and Fees	1,200					1,200
650	Professional and Staff Development	7,000	10,000				17,000
680	Information Technology Services		13,000				13,000
	Total Services	16,700	1,203,500	329,500	82,000	33,000	1,664,700
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	2,000		176,500	17,000	25,000	220,500
740	Curricular and Media Materials	700	262,000				262,700
760	Minor Equipment	6,000	32,000		2,000	70,000	110,000
780	Information Technology Equipment	2,000					2,000
	Total Supplies, Materials & Minor Equipment	10,700	294,000	176,500	19,000	95,000	595,200
960	School Divisions						
999	Recharge						0
<b>TOTALS</b>		<b>216,578</b>	<b>4,209,181</b>	<b>506,000</b>	<b>174,895</b>	<b>199,500</b>	<b>5,306,154</b>





**STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS**

ENROLMENTS BY PROGRAM		Estimated F.T.E. Enrolment September 30, 2016
<b>REGULAR INSTRUCTION</b>		
English Language - Single Track		2,335.3
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	120.0	
- Francais	-	
- French Immersion	223.0	
- Other Bilingual		343.0
Senior Years Technology Education		<u>231.7</u>
<b>TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS</b>		<u><u>2,910.0</u></u>

<b>TRANSPORTATION OF PUPILS</b>	
TRANSPORTED STUDENTS (September 30)	-
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	-
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	-
LOADED KILOMETERS (For the period ended June 30)	-

**FULL TIME EQUIVALENT PERSONNEL EMPLOYED**

For the 2016/17 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, and Supervisory	14.62	1.00			3.00			1.00	19.62
330	Instructional - Teaching	189.27	35.86		0.50		<del>10.43</del>	T		236.06
350	Instructional - Other	1.00	86.00				4.00	Usa		91.00
360	Technical, Specialized and Service	3.50				0.60			34.50	38.60
370	Secretarial, Clerical and Other	13.50	1.00			9.50			1.00	25.00
380	Clinician		8.88							8.88
390	Information Technology	1.50				2.50	2.00			6.00
<b>TOTALS (excluding Trustees)</b>		<b>223.39</b>	<b>132.74</b>	<b>0.00</b>	<b>0.50</b>	<b>15.60</b>	<b>16.43</b>	<b>0.00</b>	<b>36.50</b>	<b>425.16</b>

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		
---	--	--

310 TRUSTEES		7.00
--------------	--	------

**CALCULATION OF ADMINISTRATION COSTS  
AS A PERCENTAGE OF TOTAL EXPENSES**

**Administration Costs**

Divisional Administration, Function 500	1,962,314
Less: Liability Insurance	70,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>1,892,314 (A)</u>

**Expense Base**

Total Operating Expenses	43,776,300
Plus: Transfers to Capital	60,000
Less: Adult Learning Centres, Function 300	<u>0</u>
	<u>43,836,300 (B)</u>

Percentage (A) / (B) 4.32%

Maximum Allowable Percentage 5.00%

Calculation of Maximum Allowable Percentage:  
 If F.T.E. Enrolment is 5,000 or over = 3.50%  
 If F.T.E. Enrolment is 1,000 or less = 4.25%  
 If F.T.E. Enrolment is between 1,000 and 5,000, calculated as:  
 3.5% + (5,000 – division enrolment X 0.0001875%) to a maximum of 4.25%  
 5.0% limit for Northern divisions

**Self-Funded Expenses (fully offset by incremental revenues):**

**Foreign Student Programs**

Expenses <sup>(1)</sup>	
Instructional	-
Administration (deducted above)	- *
Other:	-
	<u>-</u>
	<u>0</u>
Associated Revenue <sup>(2)</sup>	<u>-</u>

**Self-Administered Pension Plans**

Expenses <sup>(1)</sup>	
Administration (deducted above)	- *
Other:	-
	<u>-</u>
	<u>0</u>
Associated Revenue <sup>(2)</sup>	<u>-</u>

(1) Incremental costs of the program.

(2) Tuition fees from foreign students or the pension plan administration fee.

**CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES**

CALCULATION OF ALLOWABLE EXPENSES		REDUCTIONS TO EXPENSES						ALLOWABLE EXPENSES
		ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		
TOTAL EXPENSES	<<<<< (from Appendix A) >>>>>					<<<<< (from Appendix B) >>>>>		
FUNCTION / PROGRAM						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
210 - 260 Student Support Services	7,616,658	0	1,717,298	0	0	0	0	5,899,360
270 Counselling and Guidance	1,045,034	0	0	0	0	0	0	1,045,034
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	53,722		53,722	0	0	0	0	
620 Library / Media Centre	1,126,520	0	0	0	0	0	0	1,126,520
630 Professional and Staff Development	265,550	0	0	0	0	0	0	265,550
800 Operations and Maintenance	5,306,154	60,000	0	83,940	0	0	10,000	5,272,214
ALLOCATED ADJUSTMENTS/REDUCTIONS		60,000	1,771,020	83,940	0	0	10,000	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	3,055,127	37,000	902,015	315,000	258,000	(1)
<b>TOTALS</b>	<b>15,413,638</b>	<b>60,000</b>	<b>4,826,147</b>	<b>120,940</b>	<b>902,015</b>	<b>315,000</b>	<b>268,000</b>	<b>13,608,678</b>

OTHER FUNCTION/PROGRAMS EXPENSES	28,362,662
TOTAL EXPENSES	43,776,300

OPEN OR CLOSE DETAIL

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	28,362,662
TOTAL ALLOWABLE EXPENSES	13,608,678
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(4,567,142)
Base Support (from page 2)	(8,910,747)
Formula Guarantee (from page 2)	0
SCHOOL BUS AMORTIZATION (from F/S)	0
<b>TOTAL UNSUPPORTED EXPENSES</b>	<b>28,493,451</b>

OPEN OR CLOSE DETAIL

**CALCULATION OF ALLOWABLE EXPENSES (refer to "Allow Guide")**

APPENDIX A

ADJUSTMENTS TO EXPENSES: (enter deductions as negative amounts)	<u>Function/ Program</u>	<u>Amount</u>
Capitalized Energy Mgmt. Systems Costs (add) (1), (2)	800	
Capitalized Section "D" School Bldgs. Costs (add) (1)	800	
Transfers from Capital Fund (deduct)	800	0
Leased Non-School Space (deduct)	800	
Other Capitalized Equipment and Vehicles (2) (please specify item and Function/Program)		
<hr/>		
Maintenance fleet vehicle replacement	800	60,000
<hr/>		
<hr/>		
<hr/>		
<hr/>		
<hr/>		
<hr/>		
<hr/>		
<hr/>		
<b>Total Adjustments to Expenses (carried to page 18)</b>		<b>60,000</b>
<small>(1) Net of all related revenues.</small>		
<small>(2) For capitalized energy management systems costs and other capitalized items, lease and loan payments for eligible equipment may be included.</small>		

CATEGORICAL SUPPORT TO BE ALLOCATED		
Special Needs: Coordinator/Clinician		
(A) Maximum Support	320,118	
(B) Eligible Expenses	509,062	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	509,062	
Eligible Support (lesser of A or D)		320,118
Special Needs: Level 2 and 3		1,397,180
Aboriginal Academic Achievement		280,500
Literacy & Numeracy		228,656
Small Schools		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		53,722
<b>Total allocable Categorical Support (carried to Allow Input)</b>		<b>2,280,176</b>
<b>Non-allocable Categorical Support</b>		<b>2,545,971</b>
<b>Total Categorical Support (carried to page 18)</b>		<b>4,826,147</b>

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	83,940
Technology Education Equipment & Skills Strategy Equipment Enhancement	37,000
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
<b>Amount carried forward to</b>	<b>120,940</b>

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:	
Program 850 School Building Repairs & Replacements	506,000
PLUS: Capitalized Section "D" Expenses (net)	0
Grounds	0
LESS: Related revenue other than "D" Support	
<b>Allowable Section "D" Expenses</b>	<b>(C) 506,000</b>
< OR >	
<b>Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.</b>	<b>(D) 506,000</b>
<small>(cannot be more than amount on line "C")</small>	
<b>Refer to page 2 of the Allowable Expenses Guide when completing this section.</b>	

**CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES**

APPENDIX B

**OTHER PROVINCIAL GOVERNMENT REVENUE:**

	Allocable	Non-allocable	Total
Other Dept. of Education			
General Support Grant		619,100	619,100
Education Property Tax Credit		1,708,576	1,708,576
Tax Incentive Grant		1,059,703	1,059,703
All other	258,915		258,915
Other Provincial Government Departments	24,000		24,000
<b>Total Revenue</b>	<b>282,915</b>	<b>3,387,379</b>	<b>3,670,294</b>

ALL REVENUES REPORTED ON THIS PAGE, EXCEPT THOSE SHADED, MUST BE DEDUCTED FROM TOTAL EXPENSES ON PAGE 18 UNLESS THERE ARE SPECIAL CIRCUMSTANCES WHICH WOULD MAKE AN ALLOCATION IMPRACTICAL OR INAPPROPRIATE. IN THOSE LIMITED CASES, REASONS FOR NOT ALLOCATING MUST BE PROVIDED BELOW

**NON-PROVINCIAL SOURCES:**

	Allocable	Non-allocable	Total
Federal Government			
Tuition Fees	0		0
All other	10,000		10,000
Municipal Government			
Special Requirement less Property Tax Credit		6,789,547	6,789,547
Other	0	1,703,500	1,703,500
Other School Divisions			
Transfer Fees	0		0
Residual Fees	110,000		110,000
All other	0		0
First Nations			
Tuition Fees	205,000		205,000
All other	0		0
Private Organizations and Individuals			
Tuition Fees	0		0
Ancillary Services	241,500		241,500
Other Sources			
Interest		20,000	20,000
Donations	1,500		1,500
Other	15,000		15,000
<b>Total Revenue</b>	<b>583,000</b>	<b>8,513,047</b>	<b>9,096,047</b>

**OTHER PROVINCIAL GOVERNMENT REVENUE:**

Total Revenue	3,670,294
Education Property Tax Credit	(1,708,576)
Tax Incentive Grant	(1,059,703)
<b>PROVINCIAL REVENUE FOR EQUALIZATION</b>	<b>902,015</b>
(to agree with Other Provincial Gov't Revenue on page 18)	

**NON-PROVINCIAL SOURCES:**

<b>TOTAL ALLOCABLE FEES</b>	<b>315,000</b>
(Tuition, Transfer and Residual Fees)	
<b>TOTAL ALLOCABLE OTHER REVENUE</b>	<b>268,000</b>
<b>TOTAL ALLOCABLE NON-PROV. SOURCES</b>	<b>583,000</b>

