

**Manitoba**  
Education



Schools' Finance Branch  
511-1181 Portage Avenue  
Winnipeg, Manitoba  
R3G 0T3

**MYSTERY LAKE SCHOOL DIVISION**  
408 THOMPSON DRIVE N.  
THOMPSON, MANITOBA R8N 0C5

**FRAME BUDGET**

**FOR THE FISCAL YEAR ENDING JUNE 30, 2013**

**NOTICE OF TAX REQUIREMENTS**  
**2012**

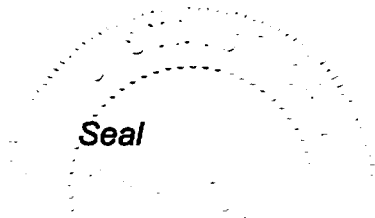
Date March 13, 2012

To The City of Thompson  
(Municipality, Department of Aboriginal/Northern Affairs, etc.)

In accordance with Section 187 of The Public Schools Act, the Board of the Mystery Lake School Division is submitting herewith the amount required to be raised by levy on the total school assessment in that part of the municipality, local government district or special locality that is included in this school division.

The amount which you are required to levy under Section 188 of The Public Schools Act for the year 2012 is \$ 7,549,584.00

You are requested to remit the amount shown above, net of the **Education Property Tax Credit**, in accordance with the Regulations made under Section 175 of The Public Schools Act.



Alexander Ashton  
Chair

[Signature]  
Secretary-Treasurer

Copies to: Municipality  
Schools' Finance Branch

## CALCULATION OF 2012 SPECIAL LEVY

To accompany the 2012/13 FRAME Budget

### MYSTERY LAKE SCHOOL DIVISION

A. Special Requirement: 2011/12 Budget (1)	8,308,468	
B. Amount related to 2011/12 included in 2011 Special Levy	3,323,387	
C. Balance of 2011/12 to be raised in 2012 (A - B)		4,985,081
D. Special Requirement: 2012/13 Budget (1)	8,676,954	
E. Amount included in 2012 Special Levy (40.0% of D) (2)		3,470,782
F. Surplus (Applied)/Raised (not included in the Special Requirement)		
G. 2012 SPECIAL LEVY FOR DIVISION (C + E + F)		8,455,863
H. 2012 SPECIAL LEVY FOR D.S.F.M. (from line Q below)		179,746
I. 2011 SPECIAL LEVY ADJUSTMENT FOR D.S.F.M. (from line G of Adjustment form)		25
J. SPECIAL LEVY BEFORE TAX INCENTIVE GRANT (G + H + I)		8,635,634
K. Less: Tax Incentive Grant		1,086,050
L. 2012 TOTAL SPECIAL LEVY (J - K) (3)		7,549,584

### 2012 SPECIAL LEVY FOR D.S.F.M.

M. 2012 Special Levy for Division (from line G above)	8,455,863	
N. Resident Non-D.S.F.M. pupils at September 30, 2011 (4)	2,705.0	
O. Special Levy per resident pupil (M + N)	3,126.01	
P. Resident D.S.F.M. pupils at September 30, 2011 (4)	57.5	
Q. 2012 Special Levy for D.S.F.M. (O x P)		179,746

- (1) Special Requirement must agree with the Special Requirement shown under Municipal Government in your budget.
- (2) The percentage of the 2012/13 Special Requirement shown in E must be the same as the % used for the 2011/12 fall term portion for the 2011 Special Levy.
- (3) Please ensure that the 2012 Special Levy calculated on this form agrees with the total of levies requested on your Notices of Tax Requirements.
- (4) From Resident Pupils form.

PLEASE REMIT THIS FORM AND YOUR NOTICES OF TAX REQUIREMENTS WITH YOUR BUDGET

Mar 13/12  
DATE

Alexander Ashton  
CHAIRPERSON

Mar 13/12  
DATE

[Signature]  
SECRETARY-TREASURER

Copy to la Division scolaire franco-manitobaine by March 15

# CALCULATION OF 2012 SPECIAL LEVY

To accompany the 2012/13 FRAME Budget

## MYSTERY LAKE SCHOOL DIVISION

A. Special Requirement: 2011/12 Budget (1)	<u>8,308,468</u>	
B. Amount related to 2011/12 included in 2011 Special Levy	<u>3,323,387</u>	
C. Balance of 2011/12 to be raised in 2012 (A - B)		<u>4,985,081</u>
D. Special Requirement: 2012/13 Budget (1)	<u>8,676,954</u>	
E. Amount included in 2012 Special Levy (40.0% of D) (2)		<u>3,470,782</u>
F. Surplus (Applied)/Raised (not included in the Special Requirement)		
G. 2012 SPECIAL LEVY FOR DIVISION (C + E + F)		<u>8,455,863</u>
H. 2012 SPECIAL LEVY FOR D.S.F.M. (from line Q below)		<u>179,746</u>
I. 2011 SPECIAL LEVY ADJUSTMENT FOR D.S.F.M. (from line G of Adjustment form)		<u>25</u>
J. SPECIAL LEVY BEFORE TAX INCENTIVE GRANT (G + H + I)		<u>8,635,634</u>
K. Less: Tax Incentive Grant		<u>1,086,050</u>
L. 2012 TOTAL SPECIAL LEVY (J - K) (3)		<u>7,549,584</u>

## 2012 SPECIAL LEVY FOR D.S.F.M.

M. 2012 Special Levy for Division (from line G above)	<u>8,455,863</u>	
N. Resident Non-D.S.F.M. pupils at September 30, 2011 (4)	<u>2,705.0</u>	
O. Special Levy per resident pupil (M ÷ N)	<u>3,126.01</u>	
P. Resident D.S.F.M. pupils at September 30, 2011 (4)	<u>57.5</u>	
Q. 2012 Special Levy for D.S.F.M. (O x P)		<u>179,746</u>

- (1) Special Requirement must agree with the Special Requirement shown under Municipal Government in your budget.
- (2) The percentage of the 2012/13 Special Requirement shown in E must be the same as the % used for the 2011/12 fall term portion for the 2011 Special Levy.
- (3) Please ensure that the 2012 Special Levy calculated on this form agrees with the total of levies requested on your Notices of Tax Requirements.
- (4) From Resident Pupils form.

PLEASE REMIT THIS FORM AND YOUR NOTICES OF TAX REQUIREMENTS WITH YOUR BUDGET

Mar 13/12  
DATE

Alexander Ashton  
CHAIRPERSON

Mar 13/12  
DATE

[Signature]  
SECRETARY-TREASURER

Copy to la Division scolaire franco-manitobaine by March 15

**NOTICE OF TAX REQUIREMENTS**

**2012**

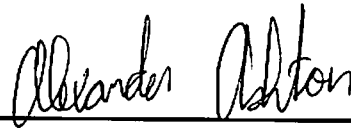
Date March 13, 2012

To The City of Thompson  
(Municipality, Department of Aboriginal/Northern Affairs, etc.)

In accordance with Section 187 of The Public Schools Act, the Board of the Mystery Lake School Division is submitting herewith the amount required to be raised by levy on the total school assessment in that part of the municipality, local government district or special locality that is included in this school division.

The amount which you are required to levy under Section 188 of The Public Schools Act for the year 2012 is \$ 7,549,584.00

You are requested to remit the amount shown above, net of the **Education Property Tax Credit**, in accordance with the Regulations made under Section 175 of The Public Schools Act.



Chair

Seal



Secretary-Treasurer

Copies to: Municipality  
Schools' Finance Branch

## CALCULATION OF 2012 SPECIAL LEVY

To accompany the 2012/13 FRAME Budget

### MYSTERY LAKE SCHOOL DIVISION

A. Special Requirement: 2011/12 Budget (1)	<u>8,308,468</u>	
B. Amount related to 2011/12 included in 2011 Special Levy	<u>3,323,387</u>	
C. Balance of 2011/12 to be raised in 2012 (A - B)		<u>4,985,081</u>
D. Special Requirement: 2012/13 Budget (1)	<u>8,676,954</u>	
E. Amount included in 2012 Special Levy (40.0% of D) (2)		<u>3,470,782</u>
F. Surplus (Applied)/Raised (not included in the Special Requirement)		
G. 2012 SPECIAL LEVY FOR DIVISION (C + E + F)		<u>8,455,863</u>
H. 2012 SPECIAL LEVY FOR D.S.F.M. (from line Q below)		<u>179,746</u>
I. 2011 SPECIAL LEVY ADJUSTMENT FOR D.S.F.M. (from line G of Adjustment form)		<u>25</u>
J. SPECIAL LEVY BEFORE TAX INCENTIVE GRANT (G + H + I)		<u>8,635,634</u>
K. Less: Tax Incentive Grant		<u>1,086,050</u>
L. 2012 TOTAL SPECIAL LEVY (J - K) (3)		<u>7,549,584</u>

### 2012 SPECIAL LEVY FOR D.S.F.M.

M. 2012 Special Levy for Division (from line G above)	<u>8,455,863</u>	
N. Resident Non-D.S.F.M. pupils at September 30, 2011 (4)	<u>2,705.0</u>	
O. Special Levy per resident pupil (M + N)	<u>3,126.01</u>	
P. Resident D.S.F.M. pupils at September 30, 2011 (4)	<u>57.5</u>	
Q. 2012 Special Levy for D.S.F.M. (O x P)		<u>179,746</u>

- (1) Special Requirement must agree with the Special Requirement shown under Municipal Government in your budget.
- (2) The percentage of the 2012/13 Special Requirement shown in E must be the same as the % used for the 2011/12 fall term portion for the 2011 Special Levy.
- (3) Please ensure that the 2012 Special Levy calculated on this form agrees with the total of levies requested on your Notices of Tax Requirements.
- (4) From Resident Pupils form.

PLEASE REMIT THIS FORM AND YOUR NOTICES OF TAX REQUIREMENTS WITH YOUR BUDGET

Mar 13/12  
DATE

Alexander Ashton  
CHAIRPERSON

Mar 13/12  
DATE

[Signature]  
SECRETARY-TREASURER

Copy to la Division scolaire franco-manitobaine by March 15

# **ADJUSTMENT RE: D.S.F.M. 2011 SPECIAL LEVY**

**Schedule forming part of the Calculation of 2012 Special Levy**  
**To accompany the 2012/13 FRAME Budget**

## **MYSTERY LAKE SCHOOL DIVISION**

A. 2011 Special Levy (excluding DSFM portion) (1)	<u>8,438,728</u>	
B. Resident non-D.S.F.M. pupils at September 30, 2010 (2)	<u>2,754.8</u>	
C. Special Levy per Pupil (A + B)	<u>3,063.28</u>	
D. Resident D.S.F.M. Pupils at September 30, 2010 (2)	<u>46.0</u>	
E. 2011 Special Levy for D.S.F.M. (C x D)	<u>140,911</u>	
F. 2011 Special Levy paid to D.S.F.M. (3)	<u>140,886</u>	
G. 2011 Calendar Year Adjustment (E - F)		<u>25 *</u>

**\* CARRIED TO LINE I. OF THE CALCULATION OF 2012 SPECIAL LEVY FORM**

- (1) From line G of the Calculation of 2011 Special Levy form.
- (2) From the Resident Pupils form.
- (3) From line H of the Calculation of 2011 Special Levy form.

**Copy to la Division scolaire franco-manitobaine by March 15**

**TABLE OF CONTENTS**  
**2012/13 FRAME BUDGET**

	<b>PAGE</b>
<b>EXPENDITURE DEFINITIONS</b>	i
<b>OPERATING FUND</b>	
<b>SCHEDULE OF REVENUE AND EXPENSES</b>	1
<b>REVENUE DETAIL: PROVINCE OF MANITOBA</b>	2 - 3
<b>REVENUE DETAIL: NON-PROVINCIAL GOVERNMENT SOURCES</b>	4
<b>EXPENSES BY FUNCTION AND BY OBJECT</b>	5
<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>	14
<b>STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS</b>	15
<b>FULL TIME EQUIVALENT PERSONNEL</b>	16
<b>CACULATION OF ADMINISTRATION COSTS</b>	17
<b>CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES</b>	18 - 20



**OPERATING FUND  
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2013

**Revenue**

Provincial Government	30,175,594
Federal Government	81,300
Municipal Government - Property Tax	5,836,082
- Other	1,698,558
Other School Divisions	163,390
First Nations	210,000
Private Organizations and Individuals	181,100
Other Sources	62,500
	<u>38,408,524</u>

**Expenses**

Regular Instruction	20,740,444
Student Support Services	7,095,247
Adult Learning Centres	-
Community Education and Services	25,500
Divisional Administration	1,977,692
Instructional and Other Support Services	2,479,000
Transportation of Pupils	210,000
Operations and Maintenance	5,199,641
Fiscal	591,000
	<u>38,318,524</u>

Current Year Operating Surplus (Deficit)	90,000
Net Transfers from (to) Capital Fund	(90,000)
Net Current Year Surplus (Deficit)	<u>0</u>

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

Budget for the Year Ending June 30, 2013

**Funding of Schools Program**

<b>Base Support</b>		
Instructional	5,295,974	
Additional Instructional Support for Small Schools	-	
Sparsity	-	
Curricular Materials	164,898	
Information Technology	164,898	
Library Services	252,844	
Student Services	1,014,656	
Counselling and Guidance	225,361	
Professional Development	140,163	
Physical Education	56,625	
Occupancy	1,315,845	8,631,264
<hr/>		
<b>Categorical Support</b>		
Transportation	44,975	
Board and Room	-	
Special Needs: Coordinator/Clinician	288,572	
Special Needs: Level 2	663,840	
Special Needs: Level 3	596,987	
Senior Years Technology Education	234,823	
English as an Additional Language	60,845	
Aboriginal Academic Achievement (included BSSAP)	305,500	
Aboriginal and International Languages	16,211	
French Language Instruction	62,600	
Small Schools	-	
Enrolment Change	144,547	
Northern Allowance	1,511,565	
Early Childhood Development Initiative	43,605	
Early Literacy Intervention	115,895	
Numeracy	27,713	
Experiential Learning	9,200	
Education for Sustainable Development	4,900	4,131,778
<hr/>		
Equalization		8,233,253
Additional Equalization		3,841,201
Formula Guarantee		1,597,896
<b>Other Program Support</b>		
School Buildings Support: "D" Projects	84,900	
Technology Education Equipment Replacement	31,400	
Technical Vocational Initiative - Equipment Upgrade	-	
Other Minor Capital Support	-	
<b>Prior Year Support</b>		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	116,300
<hr/>		
		<u>26,551,692</u>

**OPERATING FUND - REVENUE DETAIL  
 PROVINCE OF MANITOBA (CONT'D)  
 Budget for the Year Ending June 30, 2013**

**Other Department of Education**

Non-Resident	-	
Special Needs	-	
Institutional Programs	-	
Nursing Supports (URIS)	-	
Substitute Fees	3,500	
General Support Grant	575,000	
Education Property Tax Credit	1,754,822	
Tax Incentive Grant	1,086,050	
Technical Vocational Initiative Demonstration Project	-	
Community Schools	65,000	
Healthy Schools Initiatives	8,930	
Other: MARKING PAPERS	6,600	
<u>YOUTHBUILD</u>	<u>50,000</u>	
<u>FRENCH REVITALIZATION</u>	<u>5,000</u>	
<u>MISC</u>	<u>25,000</u>	
		<u>3,579,902</u>

**Other Provincial Government Departments**

English as an Additional Language (Adults)	-	
Driver Training	-	
Employment Programs	-	
Adult Learning Centres	-	
Other: NEIGHBOURHOODS ALIVE	3,000	
<u>LIGHTHOUSE</u>	<u>12,000</u>	
<u>MISC</u>	<u>29,000</u>	
		<u>44,000</u>

<b>Funding of Schools Program (previous page)</b>	<u>26,551,692</u>
---	-------------------

<b>TOTAL PROVINCIAL GOVERNMENT REVENUE</b>	<u><u>30,175,594</u></u>
--	--------------------------

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

Budget for the Year Ending June 30, 2013

**Federal Government**

Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
Other:	<u>EXCISE TAX REBATE</u>	300	
	<u>CAREER START</u>	22,000	
	<u>GST REBATE TRAVEL</u>	59,000	
			<u>81,300</u>

**Municipal Government**

Special Requirement	8,676,954		
Less: Education Property Tax Credit	(1,754,822)		
Less: Tax Incentive Grant	(1,086,050)	5,836,082	
Other:	<u>VALE GIL</u>	1,698,558	7,534,640

**Other School Divisions**

Transfer Fees		115,000	
Residual Fees		4,790	
Transportation of Pupils		-	
Other:	<u>DSFM RENTAL</u>	43,600	
			<u>163,390</u>

**First Nations**

Tuition Fees		210,000	
Transportation of Pupils		-	
Other:		-	
			<u>210,000</u>

**Private Organizations and Individuals**

Regular Tuition		-	
International Tuition		-	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Other:		-	
	<u>INSURANCE REBATE</u>	10,000	
	<u>FACILITIES RENTAL</u>	18,100	
	<u>MINERAL SCIENCE GRANT</u>	40,000	
	<u>LUNCHROOM MONITOR WAGES</u>	38,000	
	<u>MISC</u>	75,000	181,100

**Other Sources**

Interest		36,000	
Donations		1,500	
Other:	<u>MISC</u>	25,000	
			<u>62,500</u>

**TOTAL NON-PROVINCIAL GOVERNMENT REVENUE**

8,232,930

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

Budget for the Year Ending June 30, 2013

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2013	2012
	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	18,411,690	6,076,700	-	-	1,310,800	1,576,900	-	2,489,890		29,865,980	28,910,067
Employees Benefits and Allowances	1,406,974	880,697	-	-	233,642	217,550	-	587,251		3,326,114	3,529,330
Services	290,250	80,750	-	-	401,200	352,700	210,000	1,522,300		2,857,200	2,754,573
Supplies, Materials and Minor Equipment	600,425	57,100	-	25,500	32,050	331,850	-	600,200		1,647,125	1,566,040
Short Term Loan Interest and Bank Charges									3,000	3,000	16,000
Bad Debt Expense									10,000	10,000	N/A
Transfers	31,105	0	0	0	0	0	0	0	(PAYROLL TAX) 578,000	609,105	775,735
<b>TOTALS</b>	<b>20,740,444</b>	<b>7,095,247</b>	<b>0</b>	<b>25,500</b>	<b>1,977,692</b>	<b>2,479,000</b>	<b>210,000</b>	<b>5,199,641</b>	<b>591,000</b>	<b>38,318,524</b>	<b>37,551,745</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 100**  
 Budget for the Year Ending June 30, 2013

REGULAR INSTRUCTION	10	SINGLE TRACK SCHOOLS *			80	90	TOTALS
		20	50	70			
CODE OBJECT \ PROGRAM	ADMINISTRATION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	
<b>3XX SALARIES</b>							
320 Executive, Managerial and Supervisory	1,470,000						1,470,000
330 Instructional - Teaching	0	13,679,100			1,560,590	688,100	15,927,790
350 Instructional - Other		59,700				38,200	97,900
360 Technical, Specialized and Service		117,000			13,000		130,000
370 Secretarial, Clerical and Other	680,400						680,400
390 Information Technology	105,600						105,600
<b>Total Salaries</b>	<b>2,256,000</b>	<b>13,855,800</b>	<b>0</b>	<b>0</b>	<b>1,573,590</b>	<b>726,300</b>	<b>18,411,690</b>
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>	<b>259,440</b>	<b>968,214</b>			<b>124,847</b>	<b>54,473</b>	<b>1,406,974</b>
<b>5-6XX SERVICES</b>							
510 Professional, Technical and Specialized	1,000	60,000					61,000
520 Communications	15,000	24,500			1,900	1,500	42,900
540 Travel and Meetings	6,000	70,000					76,000
560 Tuition		1,000					1,000
570 Printing and Binding	3,300	48,000			7,850	2,850	62,000
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services		3,500				2,200	5,700
610 Rentals		15,000			550		15,550
630 Advertising	1,000	15,000					16,000
640 Dues and Fees	100	2,500					2,600
650 Professional and Staff Development	7,500						7,500
680 Information Technology Services							0
<b>Total Services</b>	<b>33,900</b>	<b>239,500</b>	<b>0</b>	<b>0</b>	<b>10,300</b>	<b>6,550</b>	<b>290,250</b>
<b>7XX SUPPLIES, MATERIALS &amp; MINOR EQUIPMENT</b>							
710 Supplies	23,000	160,000			14,560	47,300	244,860
740 Curricular and Media Materials	1,000	146,760			18,180	4,800	170,740
760 Minor Equipment	4,500	70,000			12,500	37,100	124,100
780 Information Technology Equipment	12,000	30,000			12,000	6,725	60,725
<b>Total Supplies, Materials &amp; Minor Equipment</b>	<b>40,500</b>	<b>406,760</b>	<b>0</b>	<b>0</b>	<b>57,240</b>	<b>95,925</b>	<b>600,425</b>
<b>95X-99 TRANSFERS</b>							
960 School Divisions		26,105					26,105
980 Organizations, Individuals and Other Entities		5,000					5,000
<b>Total Transfers</b>	<b>0</b>	<b>31,105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,105</b>
<b>TOTALS</b>	<b>2,589,840</b>	<b>15,501,379</b>	<b>0</b>	<b>0</b>	<b>1,765,977</b>	<b>883,248</b>	<b>20,740,444</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, 2013

STUDENT SUPPORT SERVICES		10	20	30	40	50	60	70	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	GIFTED EDUCATION *	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
3XX	SALARIES								
320	Executive, Managerial and Supervisory	187,550							187,550
330	Instructional - Teaching				355,500	461,300	1,513,050	543,000	2,872,850
350	Instructional - Other				953,600	909,300	146,400	46,000	2,055,300
360	Technical, Specialized and Service								0
370	Secretarial, Clerical and Other	53,900							53,900
380	Clinician			471,300				435,800	907,100
390	Information Technology								0
	Total Salaries	241,450	0	471,300	1,309,100	1,370,600	1,659,450	1,024,800	6,076,700
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	35,010		49,487	301,093	274,120	141,053	79,934	880,697
5-6XX	SERVICES								
510	Professional, Technical and Specialized				1,500		20,500	22,500	44,500
520	Communications	1,100		900			200	750	2,950
540	Travel and Meetings	5,200		900					6,100
560	Tuition								0
570	Printing and Binding	1,300		2,500	500		2,500		6,800
580	Insurance and Bond Premiums			600					600
590	Maintenance and Repair Services								0
610	Rentals					14,400			14,400
630	Advertising								0
640	Dues and Fees	500		1,200					1,700
650	Professional and Staff Development	3,000							3,000
680	Information Technology Services				700				700
	Total Services	11,100	0	6,100	2,700	14,400	23,200	23,250	80,750
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	3,000		5,700	5,100	800	11,500	2,500	28,600
740	Curricular and Media Materials	500		4,000	1,000		5,000	500	11,000
760	Minor Equipment			7,500	500		1,000	500	9,500
780	Information Technology Equipment	1,000		1,000	1,000		5,000		8,000
	Total Supplies, Materials & Minor Equipment	4,500	0	18,200	7,600	800	22,500	3,500	57,100
95X-99	TRANSFERS								
960	School Divisions								0
980	Organizations, Individuals and Other Entities								0
	Total Transfers	0		0	0	0	0		0
<b>TOTALS</b>		<b>292,060</b>	<b>0</b>	<b>545,087</b>	<b>1,620,493</b>	<b>1,659,920</b>	<b>1,846,203</b>	<b>1,131,484</b>	<b>7,095,247</b>

\* Does not include enrichment activities undertaken by the School Division.

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 300**  
 Budget for the Year Ending June 30, 2013

<b>ADULT LEARNING CENTRES</b>		<b>10</b>	<b>20</b>	
<b>CODE</b>	<b>OBJECT \ PROGRAM</b>	<b>ADMINISTRATION AND OTHER</b>	<b>INSTRUCTION</b>	<b>TOTALS</b>
3XX	SALARIES			
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
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			0
5-6XX	SERVICES			
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
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
95X-99	TRANSFERS			
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, 2013

<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					0
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	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
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				25,500	25,500
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	25,500	25,500
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
	Total Transfers	0	0	0	0	0
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>25,500</b>	<b>25,500</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 500**  
Budget for the Year Ending June 30, 2013

DIVISIONAL ADMINISTRATION		10	20	30	50	
		BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	TOTALS
CODE	OBJECT \ PROGRAM					
3XX	SALARIES					
310	Trustees Remuneration	90,500				90,500
320	Executive, Managerial and Supervisory		336,800	124,700		461,500
360	Technical, Specialized and Service			46,500		46,500
370	Secretarial, Clerical and Other	42,000	109,800	462,000		613,800
390	Information Technology				98,500	98,500
	Total Salaries	132,500	446,600	633,200	98,500	1,310,800
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	9,275	62,971	145,636	15,760	233,642
5-6XX	SERVICES					
510	Professional, Technical and Specialized	25,000	5,000	105,000		135,000
520	Communications	350	1,400	8,000	1,400	11,150
540	Travel and Meetings	60,000	25,500	4,200		89,700
570	Printing and Binding	1,000	4,500	5,500	250	11,250
580	Insurance and Bond Premiums	300		70,000		70,300
590	Maintenance and Repair Services					0
610	Rentals			3,000		3,000
630	Advertising	1,500		3,500		5,000
640	Dues and Fees	39,500	3,000	1,300		43,800
650	Professional and Staff Development	500	19,500	7,500	4,500	32,000
680	Information Technology Services					0
	Total Services	128,150	58,900	208,000	6,150	401,200
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies	1,000	5,500	5,200	1,000	12,700
740	Curricular and Media Materials		2,600			2,600
760	Minor Equipment	1,500	2,000	3,500	750	7,750
780	Information Technology Equipment		2,500	4,500	2,000	9,000
	Total Supplies, Materials & Minor Equipment	2,500	12,600	13,200	3,750	32,050
95X-99	TRANSFERS					
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0		0
<b>TOTALS</b>		<b>272,425</b>	<b>581,071</b>	<b>1,000,036</b>	<b>124,160</b>	<b>1,977,692</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 600**  
 Budget for the Year Ending June 30, 2013

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	TOTALS
CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION		CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER		
CODE	OBJECT \ PROGRAM						
<b>3XX SALARIES</b>							
320	Executive, Managerial and Supervisory	76,000					76,000
330	Instructional - Teaching		644,500	453,000	86,000		1,183,500
350	Instructional - Other			179,400			179,400
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other						0
390	Information Technology			138,000			138,000
	<b>Total Salaries</b>	76,000	644,500	770,400	86,000	0	1,576,900
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>							
		12,920	61,228	138,672	4,730		217,550
<b>5-6XX SERVICES</b>							
510	Professional, Technical and Specialized		2,500	8,500	1,000		12,000
520	Communications	200	600	5,000			5,800
540	Travel and Meetings	5,000	2,500				7,500
570	Printing and Binding	1,500	2,200	300			4,000
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services			20,000			20,000
610	Rentals						0
630	Advertising						0
640	Dues and Fees	650		500			1,150
650	Professional and Staff Development	3,750		6,000	180,500		190,250
680	Information Technology Services		2,000	110,000			112,000
	<b>Total Services</b>	11,100	9,800	150,300	181,500	0	352,700
<b>7XX SUPPLIES, MATERIALS &amp; MINOR EQUIPMENT</b>							
710	Supplies	850	1,000	14,000	1,000	4,000	20,850
740	Curricular and Media Materials	1,000	2,000	48,000	2,000		53,000
760	Minor Equipment	500		5,000			5,500
780	Information Technology Equipment	1,500	1,000	250,000			252,500
	<b>Total Supplies, Materials &amp; Minor Equipment</b>	3,850	4,000	317,000	3,000	4,000	331,850
<b>95X-99 TRANSFERS</b>							
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	<b>Total Transfers</b>					0	0
<b>TOTALS</b>		103,870	719,528	1,376,372	275,230	4,000	2,479,000

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

Budget for the Year Ending June 30, 2013

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			140,000		70,000	210,000
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	140,000	0	70,000	210,000
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>140,000</b>	<b>0</b>	<b>70,000</b>	<b>210,000</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 800**  
 Budget for the Year Ending June 30, 2013

<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
<b>3XX SALARIES</b>							
320	Executive, Managerial and Supervisory	104,950					104,950
360	Technical, Specialized and Service		2,208,300		55,000	68,040	2,331,340
370	Secretarial, Clerical and Other	53,600					53,600
390	Information Technology						0
	<b>Total Salaries</b>	<b>158,550</b>	<b>2,208,300</b>	<b>0</b>	<b>55,000</b>	<b>68,040</b>	<b>2,489,890</b>
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>		<b>38,052</b>	<b>529,992</b>		<b>15,125</b>	<b>4,082</b>	<b>587,251</b>
<b>5-6XX SERVICES</b>							
510	Professional, Technical and Specialized	1,000	103,000				104,000
520	Communications	1,500	5,000				6,500
530	Utility Services		733,000	767	34,000		767,000
540	Travel and Meetings	2,000	500				2,500
570	Printing and Binding	1,000					1,000
580	Insurance and Bond Premiums		120,000				120,000
590	Maintenance and Repair Services		175,000	216,000	17,000	38,000	446,000
610	Rentals						0
620	Property Taxes		16,000		32,000		48,000
630	Advertising	1,000					1,000
640	Dues and Fees	800	7,500				8,300
650	Professional and Staff Development	5,000					5,000
680	Information Technology Services		13,000				13,000
	<b>Total Services</b>	<b>12,300</b>	<b>1,173,000</b>	<b>216,000</b>	<b>83,000</b>	<b>38,000</b>	<b>1,522,300</b>
<b>7XX SUPPLIES, MATERIALS &amp; MINOR EQUIPMENT</b>							
710	Supplies	2,000	297,500	186,000	18,000	29,000	532,500
740	Curricular and Media Materials	700					700
760	Minor Equipment	6,000	38,000		1,000	20,000	65,000
780	Information Technology Equipment	2,000					2,000
	<b>Total Supplies, Materials &amp; Minor Equipment</b>	<b>10,700</b>	<b>335,500</b>	<b>186,000</b>	<b>19,000</b>	<b>49,000</b>	<b>600,200</b>
960	School Divisions						
999	Recharge						0
<b>TOTALS</b>		<b>219,602</b>	<b>4,246,792</b>	<b>402,000</b>	<b>172,125</b>	<b>159,122</b>	<b>5,199,641</b>

**OPERATING FUND - DETAIL OF TRANSFERS  
TO (FROM) CAPITAL FUND**

Budget for the Year Ending June 30, 2013

**Transfers to Capital Fund**

Category "D" School Buildings	-	
Bus Reserve	-	
Bus Purchases	-	
Other:           VEHICLE REPLACEMENT	40,000	
<u>TO CAPT RESERVE- BOARD OFFICE ROOF</u>	<u>50,000</u>	
_____		
_____		
_____		
_____		
_____		
_____		<u>90,000</u>

**Less: Transfers from Capital Fund**

_____	-	
_____		
_____		
_____		
_____		
_____		<u>0</u>

**Net Transfers to (from) Capital Fund** 90,000

**CAPITAL EXPENDITURES FOR STATISTICS CANADA**

Budget for the Year Ending June 30, 2013

<i>(include additions to work in progress)</i>	New Assets/ Renovation/Retrofit	Purchase of Used Cdn. Assets	Total Capital Expenses
	<i>(thousands of dollars)</i>		
Land			-
Building Construction			-
School Buses, Vehicles & Equipment			-
Software			-
<b>Total</b>	-	-	-

Note: The amounts entered here should be for the Division's own expenses only, not those funded by PSFB.

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

<b>ENROLMENTS BY PROGRAM</b>		<b>Estimated F.T.E. Enrolment September 30, 2012</b>
<b>REGULAR INSTRUCTION</b>		
English Language - Single Track		2,251.0
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	95.0	
- Francais	-	
- French Immersion	237.0	
- Other Bilingual	-	332.0
Senior Years Technology Education		<u>215.0</u>
<b>TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS</b>		<u><u>2,798.0</u></u>

<b>TRANSPORTATION OF PUPILS</b>	
TRANSPORTED STUDENTS	3
TOTAL KILOMETERS - LOG BOOK	-
TOTAL KILOMETERS - BUS ROUTES	-
LOADED KILOMETERS	-

**FULL TIME EQUIVALENT PERSONNEL EMPLOYED**  
For the 2012/13 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	13.40	1.50			3.00	0.50		1.00	19.40
330	Instructional - Teaching	183.64	32.36				11.93			227.93
350	Instructional - Other	3.00	58.00				4.00			65.00
360	Technical, Specialized and Service	1.75				0.75			35.88	38.38
370	Secretarial, Clerical and Other	13.00	1.00			10.00			1.00	25.00
380	Clinician		9.88							9.88
390	Information Technology	1.80				1.80	2.40			6.00
<b>TOTALS (excluding Trustees)</b>		<b>216.59</b>	<b>102.74</b>	<b>0.00</b>	<b>0.00</b>	<b>15.55</b>	<b>18.83</b>	<b>0.00</b>	<b>37.88</b>	<b>391.59</b>

16

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

310 TRUSTEES		
--------------	--	--



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

**Administration Costs**

Divisional Administration, Function 500	1,977,692
Curriculum Consulting & Development Administration, Program 605	103,870
Transportation Administration, Program 710	0
Operations & Maintenance Administration, Program 810	219,602
Sub-total	<u>2,301,164</u>
Less: Liability Insurance	70,000
Administration portion of self-funded expenses (see below)	<u>0 *</u>
	<u><u>2,231,164 (A)</u></u>

**Expense Base**

Total Operating Expenses	38,318,524
Plus: Transfers to Capital	90,000
Less: Adult Learning Centres, Function 300	<u>0</u>
	<u><u>38,408,524 (B)</u></u>

**Percentage (A) / (B)**

5.8%

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

**Foreign Student Programs**

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

Associated Revenue <sup>(2)</sup>

-

**Self-Administered Pension Plans**

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

Associated Revenue <sup>(2)</sup>

-

(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
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
		<<<< (from Appendix A) >>>>			<<<< (from Appendix B) >>>>			
210 - 260 Student Support Services	5,963,763	0	1,549,399	0	0	0	0	4,414,364
270 Counselling and Guidance	1,131,484	0	0	0	0	0	0	1,131,484
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	25,500		25,500	0	0	0	0	
620 Library / Media Centre	1,376,372	0	0	0	0	0	0	1,376,372
630 Professional and Staff Development	275,230	0	0	0	0	0	0	275,230
800 Operations and Maintenance	5,199,641	40,000	0	84,900	0	0	83,700	5,071,041
ALLOCATED ADJUSTMENTS/REDUCTIONS		40,000	1,574,899	84,900	0	0	83,700	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	2,556,879	31,400	783,030	329,790	248,800	(1)
<b>TOTALS</b>	<b>13,971,990</b>	<b>40,000</b>	<b>4,131,778</b>	<b>116,300</b>	<b>783,030</b>	<b>329,790</b>	<b>332,500</b>	<b>12,268,491</b>

OTHER FUNCTION/PROGRAMS EXPENSES	24,346,534	<input type="checkbox"/> OPEN OR CLOSE DETAIL
<b>TOTAL EXPENSES</b>	<b>38,318,524</b>	

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	24,346,534
TOTAL ALLOWABLE EXPENSES	12,268,491
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(3,949,899)
Base Support (from page 2)	(8,631,264)
Formula Guarantee (from page 2)	(1,597,896)
SCHOOL BUS AMORTIZATION (from F/S)	0
<b>TOTAL UNSUPPORTED EXPENSES</b>	<b>22,435,966</b>

OPEN OR CLOSE DETAIL



**CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES**

**APPENDIX B**

**OTHER PROVINCIAL GOVERNMENT REVENUE:**

	Allocable	Non-allocable	Total
Other Dept. of Education			
General Support Grant		575,000	575,000
Education Property Tax Credit		1,754,822	1,754,822
Tax Incentive Grant		1,086,050	1,086,050
All other	164,030		164,030
Other Provincial Government Departments	44,000		44,000
<b>Total Revenue</b>	<b>208,030</b>	<b>3,415,872</b>	<b>3,623,902</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	81,300		81,300
Municipal Government			
Special Requirement less Property Tax Credit		5,836,082	5,836,082
Other	0	1,698,558	1,698,558
Other School Divisions			
Transfer Fees	115,000		115,000
Residual Fees	4,790		4,790
All other	43,600		43,600
First Nations			
Tuition Fees	210,000		210,000
All other	0		0
Private Organizations and Individuals			
Tuition Fees	0		0
Ancillary Services	181,100		181,100
Other Sources			
Interest		36,000	36,000
Donations	1,500		1,500
Other	25,000		25,000
<b>Total Revenue</b>	<b>662,290</b>	<b>7,570,640</b>	<b>8,232,930</b>

---



---



---



---



---



---

**OTHER PROVINCIAL GOVERNMENT REVENUE:**

Total Revenue	3,623,902
Education Property Tax Credit	(1,754,822)
Tax Incentive Grant	(1,086,050)
<b>PROVINCIAL REVENUE FOR EQUALIZATION</b>	<b>783,030</b>
(to agree with Other Provincial Gov't Revenue on page 18)	

**NON-PROVINCIAL SOURCES:**

<b>TOTAL ALLOCABLE FEES</b>	<b>329,790</b>
(Tuition, Transfer and Residual Fees)	

<b>TOTAL ALLOCABLE OTHER REVENUE</b>	<b>332,500</b>
--------------------------------------	----------------

<b>TOTAL ALLOCABLE NON-PROV. SOURCES</b>	<b>662,290</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, related supplies, services and equipment such as desks, chairs, tables, audio-visual equipment and computers. 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 or who are identified as gifted. These costs would 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.