



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, 2016

NOTICE OF TAX REQUIREMENTS
2015

Date March 10, 2015

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 2015 is \$ 8,064,623.00

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.

In accordance with Section 3 of Manitoba Regulation 371/88, the total levy raised must be remitted in full on or before January 31 in the year following the year in which the education levies were apportioned.

Seal



Chair



Secretary-Treasurer

STATE OF TEXAS

1998

County of _____

Know all men by these presents, _____

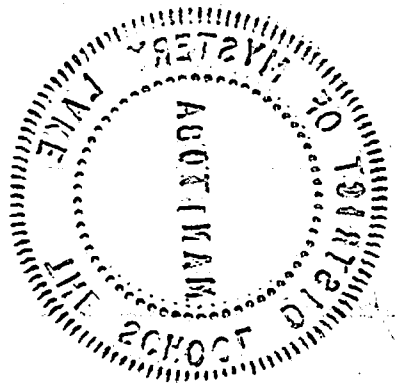
of the County of _____ State of Texas, _____

do hereby certify that _____

is the true and correct copy of _____

as the same appears from the _____

records of the _____



County Clerk

CALCULATION OF 2015 SPECIAL LEVY

To accompany the 2015/16 FRAME Budget

MYSTERY LAKE SCHOOL DIVISION



A. Special Requirement: 2014/15 Budget (1)	<u>9,644,275</u>	
B. Amount related to 2014/15 included in 2014 Special Levy	<u>3,857,710</u>	
C. Balance of 2014/15 to be raised in 2015 (A - B)		5,786,565
D. Special Requirement: 2015/16 Budget (1)	<u>9,499,916</u>	
E. Amount included in 2015 Special Levy (40.0% of D) (2)		3,799,966
F. Surplus (Applied)/Raised (not included in the Special Requirement)		<u>(675,081)</u>
G. 2015 SPECIAL LEVY FOR DIVISION (C + E + F)		<u>8,911,450</u>
H. 2015 SPECIAL LEVY FOR D.S.F.M. (from line Q below)		<u>239,223</u>
I. 2014 SPECIAL LEVY ADJUSTMENT FOR D.S.F.M. (from line G of Adjustment form)		<u>0</u>
J. SPECIAL LEVY BEFORE TAX INCENTIVE GRANT (G + H + I)		<u>9,150,673</u>
K. Less: Tax Incentive Grant		<u>1,086,050</u>
L. 2015 TOTAL SPECIAL LEVY (J - K) (3)		<u>8,064,623</u>

2015 SPECIAL LEVY FOR D.S.F.M.

M. 2015 Special Levy for Division (from line G above)	<u>8,911,450</u>	
N. Resident Non-D.S.F.M. pupils at September 30, 2014 (4)	<u>2,738.0</u>	
O. Special Levy per resident pupil (M ÷ N)	<u>3,254.73</u>	
P. Resident D.S.F.M. pupils at September 30, 2014 (4)	<u>73.5</u>	
Q. 2015 Special Levy for D.S.F.M. (O x P)		<u>239,223</u>

- (1) Special Requirement must agree with the Special Requirement shown under Municipal Government in your budget.
- (2) The percentage of the 2015/16 Special Requirement shown in E must not be less than 40%.
- (3) Please ensure that the 2015 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

<u>Mar 10, 15</u> DATE	<u></u> CHAIRPERSON
<u>Mar 10/15</u> DATE	<u></u> SECRETARY-TREASURER

Copy to la Division scolaire franco-manitobaine by March 15

ADJUSTMENT RE: D.S.F.M. 2014 SPECIAL LEVY

Schedule forming part of the Calculation of 2015 Special Levy
To accompany the 2015/16 FRAME Budget

MYSTERY LAKE SCHOOL DIVISION

A. 2014 Special Levy (excluding DSFM portion) (1)	<u>8,893,823</u>	
B. Resident non-D.S.F.M. pupils at September 30, 2013 (2)	<u>2,677.0</u>	
C. Special Levy per Pupil (A + B)	<u>3,247.60</u>	
D. Resident D.S.F.M. Pupils at September 30, 2013 (2)	<u>63.5</u>	
E. 2014 Special Levy for D.S.F.M. (C x D)	<u>206,223</u>	
F. 2014 Special Levy paid to D.S.F.M. (3)	<u>206,223</u>	
G. 2014 Calendar Year Adjustment (E - F)		<u>0 *</u>

* CARRIED TO LINE I. OF THE CALCULATION OF 2015 SPECIAL LEVY FORM

- (1) From line G of the Calculation of 2014 Special Levy form.
- (2) From the Resident Pupils form.
- (3) From line H of the Calculation of 2014 Special Levy form.

Copy to la Division scolaire franco-manitobaine by March 15

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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, 2016

Revenue

Provincial Government	32,132,651
Federal Government	20,000
Municipal Government - Property Tax	6,730,897
- Other	1,703,500
Other School Divisions	125,870
First Nations	205,000
Private Organizations and Individuals	229,500
Other Sources	85,000
	41,232,418

Expenses

Regular Instruction	24,004,019
Student Support Services	8,689,553
Adult Learning Centres	-
Community Education and Services	57,578
Divisional Administration	1,803,393
Instructional and Other Support Services	2,234,882
Transportation of Pupils	365,000
Operations and Maintenance	5,071,087
Fiscal	705,396
	42,930,908

Current Year Operating Surplus (Deficit)	(1,698,490)
Net Transfers from (to) Capital Fund	(850,000)
Net Current Year Surplus (Deficit)	(2,548,490)

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

Budget for the Year Ending June 30, 2016

Funding of Schools Program

Base Support

Instructional	5,371,513	
Additional Instructional Support for Small Schools	-	
Sparsity	-	
Curricular Materials	167,250	
Information Technology	172,825	
Library Services	256,450	
Student Services	1,053,814	
Counselling and Guidance	231,363	
Professional Development	142,163	
Physical Education	55,750	
Occupancy	<u>1,307,295</u>	8,758,423

Categorical Support

Transportation	83,143	
Board and Room	-	
Special Needs: Coordinator/Clinician	292,688	
Special Needs: Level 2	709,940	
Special Needs: Level 3	707,768	
Senior Years Technology Education	246,428	
English as an Additional Language	99,200	
Aboriginal Academic Achievement (included BSSAP)	267,000	
Aboriginal and International Languages	10,528	
French Language Education	69,600	
Small Schools	-	
Enrolment Change	95,159	
Northern Allowance	1,867,625	
Early Childhood Development Initiative	57,578	
Literacy and Numeracy	218,350	
Education for Sustainable Development	<u>4,900</u>	4,729,907

Equalization

10,900,906

Additional Equalization

3,841,201

Formula Guarantee

-

Other Program Support

School Buildings Support: "D" Projects	84,180	
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>121,180</u>

28,351,617

**OPERATING FUND - REVENUE DETAIL
 PROVINCE OF MANITOBA (CONT'D)
 Budget for the Year Ending June 30, 2016**

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	1,711,361	
Tax Incentive Grant	1,057,658	
Smaller Classes Initiative (K-3)	105,415	
Community Schools	80,000	
Healthy Schools Initiative	7,300	
Learning to Age 18 Coordinator	-	
Other:	-	
<u>Education for Action</u>	<u>100,000</u>	
<u>Youth Build</u>	<u>50,000</u>	
<u>Misc.</u>	<u>25,000</u>	
		<u>3,757,034</u>

Other Provincial Government Departments (Not including GBE's)

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

Funding of Schools Program (previous page)	<u>28,351,617</u>
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TOTAL PROVINCIAL GOVERNMENT REVENUE	<u><u>32,132,651</u></u>
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**OPERATING FUND - REVENUE DETAIL
NON-PROVINCIAL GOVERNMENT SOURCES**

Budget for the Year Ending June 30, 2016

Federal Government

Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:		-	
	<u>Summer Student Grant</u>	20,000	
			20,000

Municipal Government

Special Requirement	9,499,916		
Less: Education Property Tax Credit	(1,711,361)		
Less: Tax Incentive Grant	(1,057,658)	6,730,897	
Other: Vale & Kleysen GIL		1,703,500	8,434,397

Other School Divisions

Transfer Fees		110,000	
Residual Fees		-	
Transportation of Pupils		-	
Other: DSFM Lease (til Dec 2016)		15,870	
			125,870

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:		-	
	<u>Lunchroom Monitors</u>	45,000	
	<u>Reimburse Sub Costs</u>	6,500	
	<u>Misc</u>	178,000	
			229,500

Other Sources

Interest		80,000	
Donations		-	
Other: Misc		5,000	
			85,000

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE

9,099,767

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2016

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2016	2015
	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	20,276,494	7,269,130	-	-	1,229,888	1,416,222	-	2,315,063		32,506,797	30,098,256
Employees Benefits and Allowances	2,322,785	1,260,473	-	-	264,105	219,786	-	593,209		4,660,358	3,390,271
Services	472,650	98,550	-	-	279,700	354,850	365,000	1,627,615		3,198,365	3,013,225
Supplies, Materials and Minor Equipment	921,790	61,400	-	57,578	29,700	244,024	-	535,200		1,849,692	1,895,986
Short Term Loan Interest and Bank Charges									1,500	1,500	1,500
Bad Debt Expense									5,000	5,000	0
Transfers	10,300	0	0	0	0	0	0	0	(PAYROLL TAX) 698,896	709,196	702,359
TOTALS	24,004,019	8,689,553	0	57,578	1,803,393	2,234,882	365,000	5,071,087	705,396	42,930,908	39,101,597

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2016

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	1,718,597					1,718,597	
330	Instructional - Teaching	0	14,923,100			1,977,091	583,841	
350	Instructional - Other		82,374				36,454	
360	Technical, Specialized and Service		166,318			34,000		
370	Secretarial, Clerical and Other	648,604						
390	Information Technology	106,115						
Total Salaries		2,473,316	15,171,792	0	0	2,011,091	620,295	
4XX EMPLOYEES BENEFITS AND ALLOWANCES		346,264	1,707,179			201,109	68,233	
5-6XX SERVICES								
510	Professional, Technical and Specialized	10,000	188,000			13,000		
520	Communications	20,000	28,000			4,000	1,300	
540	Travel and Meetings	3,000	98,000			1,000		
560	Tuition		750					
570	Printing and Binding	3,500	65,000			8,000	2,000	
580	Insurance and Bond Premiums							
590	Maintenance and Repair Services		1,500				2,500	
610	Rentals		4,500					
630	Advertising	1,500	4,000					
640	Dues and Fees	100						
650	Professional and Staff Development	7,000						
680	Information Technology Services		5,000				1,000	
Total Services		45,100	394,750	0	0	26,000	6,800	
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	25,000	325,000			15,000	135,000	
740	Curricular and Media Materials	500	184,000			10,590	5,200	
760	Minor Equipment	4,000	94,000			10,000	37,000	
780	Information Technology Equipment	7,000	50,000			12,500	7,000	
Total Supplies, Materials & Minor Equipment		36,500	653,000	0	0	48,090	184,200	
95X-99 TRANSFERS								
960	School Divisions		5,000					
980	Organizations, Individuals and Other Entities		5,300					
Total Transfers		0	10,300	0	0	0	0	
TOTALS		2,901,180	17,937,021	0	0	2,286,290	879,528	24,004,019

* 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, 2016

STUDENT SUPPORT SERVICES		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
3XX SALARIES								
320	Executive, Managerial and Supervisory	120,978						120,978
330	Instructional - Teaching			451,090	710,959	1,652,691	463,041	3,277,781
350	Instructional - Other			968,927	1,214,140	701,663	44,442	2,929,172
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	49,028						49,028
380	Clinician		509,536				382,635	892,171
390	Information Technology							0
	Total Salaries	170,006	509,536	1,420,017	1,925,099	2,354,354	890,118	7,269,130
4XX EMPLOYEES BENEFITS AND ALLOWANCES		28,051	58,597	347,904	423,522	317,838	84,561	1,260,473
5-6XX SERVICES								
510	Professional, Technical and Specialized			2,000		25,000	22,500	49,500
520	Communications	1,550	1,800			1,000	750	5,100
540	Travel and Meetings	7,500	850				1,000	9,350
560	Tuition							0
570	Printing and Binding	750	2,000	2,000		4,000	1,000	9,750
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services		800					800
610	Rentals				18,000			18,000
630	Advertising						500	500
640	Dues and Fees	500	3,000					3,500
650	Professional and Staff Development	1,000						1,000
680	Information Technology Services			550		500		1,050
	Total Services	11,300	8,450	4,550	18,000	30,500	25,750	98,550
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	2,000	5,800	7,000	1,000	12,500	2,500	30,800
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	1,000	22,500	5,000	61,400
95X-99 TRANSFERS								
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		215,207	593,883	1,782,221	2,367,621	2,725,192	1,005,429	8,689,553

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
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				
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
TOTALS		0	0	0

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400
 Budget for the Year Ending June 30, 2016

COMMUNITY EDUCATION AND SERVICES	10	20	30	40	
	CONTINUING	ENGLISH AS AN	COMMUNITY	PRE-KINDERGARTEN	TOTALS
CODE OBJECT \ PROGRAM	EDUCATION	ADDITIONAL LANGUAGE	SERVICES AND	EDUCATION	
		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				57,578	57,578
740 Curricular and Media Materials					0
760 Minor Equipment					0
780 Information Technology Equipment					0
Total Supplies, Materials & Minor Equipment	0	0	0	57,578	57,578
95X-99 TRANSFERS					
980 Organizations, Individuals and Other Entities					0
999 Recharge					0
Total Transfers	0	0	0	0	0
TOTALS	0	0	0	57,578	57,578

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500
Budget for the Year Ending June 30, 2016

DIVISIONAL ADMINISTRATION		10	20	30	50	
CODE OBJECT \ PROGRAM		BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	TOTALS
3XX SALARIES						
310	Trustees Remuneration	93,000				93,000
320	Executive, Managerial and Supervisory		319,873	118,996		438,869
360	Technical, Specialized and Service			45,291		45,291
370	Secretarial, Clerical and Other	33,412	82,440	435,761		551,613
390	Information Technology				101,115	101,115
	Total Salaries	126,412	402,313	600,048	101,115	1,229,888
4XX EMPLOYEES BENEFITS AND ALLOWANCES		11,377	60,347	159,013	33,368	264,105
5-6XX SERVICES						
510	Professional, Technical and Specialized	24,000	3,000	65,000		92,000
520	Communications	500	3,200	10,000	6,500	20,200
540	Travel and Meetings	40,000	17,500	4,200	1,000	62,700
570	Printing and Binding	1,000	4,000	2,200	500	7,700
580	Insurance and Bond Premiums	500				500
590	Maintenance and Repair Services					0
610	Rentals			3,800		3,800
630	Advertising	2,000		3,000		5,000
640	Dues and Fees	50,000	2,500	2,800		55,300
650	Professional and Staff Development	500	18,000	9,500	4,500	32,500
680	Information Technology Services					0
	Total Services	118,500	48,200	100,500	12,500	279,700
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	500	2,500	5,200	4,000	12,200
740	Curricular and Media Materials		500			500
760	Minor Equipment	500	2,300	3,500	700	7,000
780	Information Technology Equipment		2,000	2,000	6,000	10,000
	Total Supplies, Materials & Minor Equipment	1,000	7,300	10,700	10,700	29,700
95X-99 TRANSFERS						
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0		0
TOTALS		257,289	518,160	870,261	157,683	1,803,393

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2016

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		645,967	400,190	61,000		1,107,157
350	Instructional - Other			171,912			171,912
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other						0
390	Information Technology			137,153			137,153
	Total Salaries	0	645,967	709,255	61,000	0	1,416,222
4XX	EMPLOYEES BENEFITS AND ALLOWANCES		77,516	138,305	3,965		219,786
5-6XX	SERVICES						
510	Professional, Technical and Specialized		1,500	12,000	20,000		33,500
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	160,000		166,000
680	Information Technology Services			145,000			145,000
	Total Services	0	10,500	164,350	180,000	0	354,850
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	128,024			129,024
	Total Supplies, Materials & Minor Equipment	0	10,000	177,024	3,000	54,000	244,024
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		0	743,983	1,188,934	247,965	54,000	2,234,882

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2016

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			250,000		115,000	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	250,000	0	115,000	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
TOTALS		0	0	250,000	0	115,000	365,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800
Budget for the Year Ending June 30, 2016

OPERATIONS AND MAINTENANCE		10	20	50	70	80	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUNDS	TOTALS
	3XX SALARIES						
	320 Executive, Managerial and Supervisory	94,973					94,973
	360 Technical, Specialized and Service		2,050,498		55,564	65,000	2,171,062
	370 Secretarial, Clerical and Other	49,028					49,028
	390 Information Technology						0
	Total Salaries	144,001	2,050,498	0	55,564	65,000	2,315,063
	4XX EMPLOYEES BENEFITS AND ALLOWANCES	39,600	533,129		15,280	5,200	593,209
	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		208,915				208,915
	590 Maintenance and Repair Services		171,000	259,500	10,000	33,000	473,500
	610 Rentals						0
	620 Property Taxes		15,000		37,000		52,000
	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	1,237,415	259,500	81,000	33,000	1,627,615
	7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
	710 Supplies	2,000	262,000	176,500	17,000	25,000	482,500
	740 Curricular and Media Materials	700					700
	760 Minor Equipment	6,000	32,000		2,000	10,000	50,000
	780 Information Technology Equipment	2,000					2,000
	Total Supplies, Materials & Minor Equipment	10,700	294,000	176,500	19,000	35,000	535,200
	960 School Divisions						
	999 Recharge						0
	TOTALS	211,001	4,115,042	436,000	170,844	138,200	5,071,087

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2015
REGULAR INSTRUCTION	
English Language - Single Track	2,412.0
Francais - Single Track	-
French Immersion - Single Track	
Dual Track	
- English Language	137.0
- Francais	-
- French Immersion	219.0
- Other Bilingual	-
Senior Years Technology Education	<u>225.4</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>2,993.4</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	3
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 2015/16 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	188.50	36.36				10.43			235.29
350	Instructional - Other	3.00	87.00				5.00			95.00
360	Technical, Specialized and Service	2.50				1.00			34.00	37.50
370	Secretarial, Clerical and Other	13.00	1.00			10.00			1.00	25.00
380	Clinician		8.88							8.88
390	Information Technology	1.80				1.80	2.40			6.00
TOTALS (excluding Trustees)		223.42	134.24	0.00	0.00	15.80	17.83	0.00	36.00	427.29

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

310 TRUSTEES		7.00
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**CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES**

Administration Costs

Divisional Administration, Function 500	1,803,393
Less: Liability Insurance	-
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>1,803,393 (A)</u>

Expense Base

Total Operating Expenses	42,930,908
Plus: Transfers to Capital	850,000
Less: Adult Learning Centres, Function 300	<u>0</u>
	<u>43,780,908 (B)</u>

Percentage (A) / (B) 4.12%

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

Associated Revenue ⁽²⁾ -

Self-Administered Pension Plans

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

Associated Revenue ⁽²⁾ -

(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								
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	REDUCTIONS TO EXPENSES					ALLOWABLE 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	7,684,124	0	1,710,396	0	0	0	0	5,973,728
270 Counselling and Guidance	1,005,429	0	0	0	0	0	0	1,005,429
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	57,578		57,578	0	0	0	0	
620 Library / Media Centre	1,188,934	0	0	0	0	0	0	1,188,934
630 Professional and Staff Development	247,965	0	0	0	0	0	0	247,965
800 Operations and Maintenance	5,071,087	850,000	0	84,180	0	0	35,870	5,801,037
ALLOCATED ADJUSTMENTS/REDUCTIONS		850,000	1,767,974	84,180	0	0	35,870	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	2,961,933	37,000	1,012,015	315,000	234,500	(1)
TOTALS	15,255,117	850,000	4,729,907	121,180	1,012,015	315,000	270,370	14,217,093

OTHER FUNCTION/PROGRAMS EXPENSES	27,675,791
TOTAL EXPENSES	42,930,908

OPEN OR CLOSE DETAIL

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	27,675,791
TOTAL ALLOWABLE EXPENSES	14,217,093
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(4,560,448)
Base Support (from page 2)	(8,758,423)
Formula Guarantee (from page 2)	0
SCHOOL BUS AMORTIZATION (from F/S)	0
TOTAL UNSUPPORTED EXPENSES	28,574,013

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		619,100	619,100
Education Property Tax Credit		1,711,361	1,711,361
Tax Incentive Grant		1,057,658	1,057,658
All other	368,915		368,915
Other Provincial Government Departments	24,000		24,000
Total Revenue	392,915	3,388,119	3,781,034

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	20,000		20,000
Municipal Government			
Special Requirement less Property Tax Credit		6,730,897	6,730,897
Other	0	1,703,500	1,703,500
Other School Divisions			
Transfer Fees	110,000		110,000
Residual Fees	0		0
All other	15,870		15,870
First Nations			
Tuition Fees	205,000		205,000
All other	0		0
Private Organizations and Individuals			
Tuition Fees	0		0
Ancillary Services	229,500		229,500
Other Sources			
Interest		80,000	80,000
Donations	0		0
Other	5,000		5,000
Total Revenue	585,370	8,514,397	9,099,767

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	3,781,034
Education Property Tax Credit	(1,711,361)
Tax Incentive Grant	(1,057,658)
PROVINCIAL REVENUE FOR EQUALIZATION	1,012,015
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES	315,000
(Tuition, Transfer and Residual Fees)	
TOTAL ALLOCABLE OTHER REVENUE	270,370
TOTAL ALLOCABLE NON-PROV. SOURCES	585,370

PLEASE NOTE:

- 1) Do not use the *spacebar* to erase an entry -> press Delete key or enter zero for "dashed" fields.
- 2) Do not use *cut and paste* or drag a cell to move an entry -> use copy and paste and then delete the original entry.

INSTRUCTIONS FOR THE COMPLETION AND SUBMISSION OF 2015/16 Budget

- 1) For full functionality, please Enable Macro button before selecting your Division on the Identification tab.=>
- 2) This file is bilingual. On the Identification tab, beside the School Division drop down selection, you can select language - either English or French (English is already selected). Due to this, when copying revenue names from Prov Rev 2 or Other Rev to an input schedule, you must use Paste Special - Values.
- 3) Please round all reported amounts to the nearest dollar prior to data entry. If cents are entered, these will not be shown and may cause rounding errors in totals.
- 4) Portrait pages are zero filled in order to display dashes in accounting format. To enter data, input amounts as you normally would to overwrite the zeros. If you erase an entry and want to restore the dash, simply re-enter a zero. **DO NOT enter a dash or clear an entry using your spacebar.** It is not necessary to input zeros for nil amounts on landscape pages as blank cells are mathematically equivalent to zero. Landscape pages are formatted to display whole numbers only (i.e. zeros appear as zeros, not dashes, on these pages).
- 5) FRAME statistics and a salary/personnel check are provided on a one-page report (worksheet name "FRAME"). Please examine it for errors and reasonableness of your per pupil costs and average salaries and make any necessary corrections prior to submitting your budget.
- 6) Remember to report Capital Expenses for Statistics Canada on page 14 below the Details of Transfers to (from) Capital Fund. The amounts entered here should be for the Division's own expenses only, not those funded by PSFB through Debentures.
- 7) Once the budget has been completed and approved by the school board, it should be forwarded to the Schools' Finance Branch by March 31, 2015. Should there be any difficulty meeting this deadline, please contact Lyndonna Schilling. Please return your completed computer file, as well as a PDF copy of your signed special levy form(s) and tax notice(s) (we no longer require hard copies), either via E-mail to Lyndonna Schilling (address below) or via a data storage device. We ask that you retain the signed original documents in your files.

CONTACTS:

Questions regarding the use of this computer file can be directed to:
Gonzalo Pizarro - ☎ (204) 945-4028, ✉ Gonzalo.Pizarro@gov.mb.ca



Questions regarding the use of this file or regarding FRAME Accounting can be directed to:
Lyndonna Schilling (and return file to) - ☎ (204) 945-4645, ✉ Lyndonna.Schilling@gov.mb.ca
Wendy Shaw - ☎ (204) 945-5079, ✉ Wendy.Shaw@gov.mb.ca

INTERNET DOWNLOADS:

This file and other forms for reporting to Schools' Finance, the Public Schools Finance Board or the D.S.F.M. are available on the Internet at the following address (click the link to go there):

<http://www.edu.gov.mb.ca/k12/finance/forms/index.html>

WHAT'S NEW FOR THE 2015/16 Budget

- 1) Tax Notice (NOTICE OF TAX REQUIREMENTS), now includes a reminder that the final deadline for the remittance of all taxes levied in the year is January 31 of the following year in accordance with Section 3 of Manitoba Regulation 371/88.
- 2) Prov Rev 1 (page 2), Funding of Schools Program revenue under Categorical Support:
 - new "Literacy and Numeracy" grant consolidates/replaces prior years "Early Literacy Intervention" and "Numeracy" grants
 - removed "Middle Years Life/Work Exploration" grant
- 3) Prov Rev 2 (page 3), Other Department of Education and Advanced Learning revenue:
 - removed "Quality Education Initiative Fund" and "Career Development Fund" grants. These grants have been consolidated with "Middle Years Life/Work Exploration" under the new "Career Development Initiative" grant which is to be reported under "Other".
- 4) Function 200 (page 7) - Gifted Education (Program 220) has been removed. Expenses related to Gifted Education are now to be included in Function 100.
- 5) Personnel (page 16) - data entry now requires a corresponding salary cost in the appropriate Function. Therefore, salaries must be entered first before filling out the Personnel page. For guidance on how to report personnel, see the FRAME manual - Section 13.3 Personnel Statistics.
- 6) Admin. Costs (page 17) - administration costs for the purpose of the policy limit are now based on Function 500 only. The expense base remains the same. In addition to liability insurance and administration portions of self-funded expenses, non-controllable costs of Trustee elections can also be deducted in years when elections or by-elections occur. The limit for northern school divisions remains at 5%. For all other divisions, the limit is based on F.T.E. enrolment as reported on Student Statistics (page 15). Once enrolment has been entered, the applicable administration cost limit will show on the Administration cost schedule (page 17).

SUGGESTED ORDER FOR DATA ENTRY**Operating Fund:**

- 1) Revenue Detail - you may want to enter worksheet "Prov Rev 1" before "Prov Rev 2" so that when you complete the latter, you will see the total for Provincial Government revenues. Note that you will get error messages for certain categorical grants until Appendix A of your Allowable Expenses is finished.
- 2) Expense Detail - complete Functions 100 to 800 first, then enter Fiscal Function 900 on the worksheet "By Object".
- 3) Transfers to/(from) Capital (worksheet "Transfers").

Other:

- 1) For the Calculation of Allowable and Unsupported Expenses ("Allowable" page 18), the recommended order of entry is to complete "Appendix A", "Appendix B", "Allow Input" and then "Allow Input 2". These schedules feed amounts directly to the "Allowable" worksheet.
- 2) Student and Transportation Statistics and Personnel can be entered last, but before viewing the FRAME/Error Report. Note that student statistics determine your administration cost limit (except for northern divisions).
- 3) If applicable, Liability Insurance, Administration portion of self-funded expenses and Trustee election costs are entered on "Admin Costs" tab.