



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

**SUNRISE SCHOOL DIVISION**  
P.O. BOX 1206  
BEAUSEJOUR, MANITOBA R0E 0C0

**FRAME BUDGET**

**FOR THE FISCAL YEAR ENDING JUNE 30, 2018**

## 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.

**TABLE OF CONTENTS**  
**2017/18 FRAME BUDGET**

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

## OPERATING FUND SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2018

### Revenue

Provincial Government	37,851,615
Federal Government	-
Municipal Government - Property Tax	28,233,480
- Other	-
Other School Divisions	150,000
First Nations	420,000
Private Organizations and Individuals	-
Other Sources	84,000
	66,739,095

### Expenses

Regular Instruction	35,047,259
Student Support Services	12,234,889
Adult Learning Centres	1,012,673
Community Education and Services	287,192
Divisional Administration	2,411,521
Instructional and Other Support Services	1,310,849
Transportation of Pupils	5,367,400
Operations and Maintenance	6,491,249
Fiscal	1,146,063
	65,309,095

Current Year Operating Surplus (Deficit)	1,430,000
Net Transfers from (to) Capital Fund	(1,430,000)
Net Current Year Surplus (Deficit)	0

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

Budget for the Year Ending June 30, 2018

**Funding of Schools Program**

Base Support		
Instructional	8,459,428	
Additional Instructional Support for Small Schools	-	
Sparsity	477,857	
Curricular Materials	263,460	
Information Technology	272,242	
Library Services	403,972	
Student Services	1,425,320	
Counselling and Guidance	364,453	
Professional Development	171,249	
Physical Education	85,000	
Occupancy	2,087,055	14,010,036
Categorical Support		
Transportation	2,889,392	
Board and Room	-	
Special Needs: Coordinator/Clinician	465,446	
Special Needs: Level 2	940,500	
Special Needs: Level 3	1,225,540	
Senior Years Technology Education	168,410	
English as an Additional Language	90,170	
Aboriginal Academic Achievement (included BSSAP)	255,000	
Aboriginal and International Languages	12,272	
French Language Education	165,600	
Small Schools	113,739	
Enrolment Change	102,627	
Northern Allowance	-	
Early Childhood Development Initiative	63,823	
Literacy and Numeracy	351,280	
Education for Sustainable Development	13,300	6,857,099
Equalization		3,050,623
Additional Equalization		-
Formula Guarantee		1,052,133
Other Program Support		
School Buildings Support: "D" Projects	141,900	
Technology Education Equipment Replacement	71,400	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	213,300
		<u>25,183,191</u>

**OPERATING FUND - REVENUE DETAIL**  
**PROVINCE OF MANITOBA (CONT'D)**  
 Budget for the Year Ending June 30, 2018

**Other Department of Education and Training**

Non-Resident	-	
Shared Services	-	
Special Needs	-	
Institutional Programs	-	
Nursing Supports (URIS)	100,000	
Substitute Fees	-	
General Support Grant	1,010,663	
Education Property Tax Credit	6,977,900	
Tax Incentive Grant	2,921,960	
Smaller Classes Initiative (K-3)	307,704	
Community Schools	-	
Healthy Schools Initiative	-	
Learning to Age 18 Coordinator	20,025	
Other: <a href="#">Career Development Grant</a>	62,500	
_____		
_____		
_____		
_____		
_____		
_____		11,400,752

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

Employment Programs	-	
Adult Learning Centres	1,012,672	
Other: _____	-	
<a href="#">Transportation</a>	25,000	
<a href="#">IERHA/Preschool</a>	230,000	
_____		
_____		
_____		1,267,672

<b>Funding of Schools Program (previous page)</b>	<u>25,183,191</u>
---	-------------------

<b>TOTAL PROVINCIAL GOVERNMENT REVENUE</b>	<u><u>37,851,615</u></u>
--	--------------------------

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

Budget for the Year Ending June 30, 2018

<b>Federal Government</b>			
Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:		-	
	_____		
	_____		
	_____		
	_____		0
<b>Municipal Government</b>			
Special Requirement	38,133,340		
Less: Education Property Tax Credit	(6,977,900)		
Less: Tax Incentive Grant	(2,921,960)	28,233,480	
Other:		-	28,233,480
	_____	_____	
<b>Other School Divisions</b>			
Tuition Fees		-	
Transfer Fees		143,500	
Residual Fees		6,500	
Transportation of Pupils		-	
Other:		-	
	_____		
	_____		
	_____		150,000
<b>First Nations</b>			
Tuition Fees		420,000	
Transportation of Pupils		-	
Other:		-	
	_____		
	_____		
	_____		420,000
<b>Private Organizations and Individuals (Includes GBE's)</b>			
Regular Tuition		-	
International Tuition		-	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:		-	
	_____		
	_____		
	_____		
	_____		0
<b>Other Sources</b>			
Interest		-	
Donations		-	
Other:	car plugs	13,000	
	instrument rentals	10,000	
	Use of gym	13,000	
	Daycare rent	38,000	
	transportation of pupils	10,000	
	_____		
	_____		
	_____		84,000
<b>TOTAL NON-PROVINCIAL GOVERNMENT REVENUE</b>			<u>28,887,480</u>

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

Budget for the Year Ending June 30, 2018

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2018 TOTALS	2017 TOTALS
	Regular Instruction	Student Support Services	Adult Learning Centres	Community Education and Services	Divisional Administration	Instructional and Pupil Support Services	Transportation	Operations and Maintenance	Fiscal		
Salaries	28,580,221	10,575,561	747,167	190,971	1,496,252	1,002,164	3,281,131	2,293,771		48,167,238	47,625,154
Employees Benefits and Allowances	2,112,953	794,854	50,060	12,335	114,799	56,635	248,569	172,033		3,562,238	3,547,565
Services	1,859,776	620,324	178,446	16,900	655,070	142,050	315,800	3,660,895		7,449,261	7,261,344
Supplies, Materials and Minor Equipment	1,938,309	94,150	17,000	66,986	156,400	101,000	1,521,900	364,550		4,260,295	4,306,017
Short Term Loan Interest and Bank Charges									133,000	133,000	133,000
Bad Debt Expense									3,000	3,000	3,000
Transfers	556,000	150,000	20,000	0	(11,000)	9,000	0	0	(PAYROLL TAX) 1,010,063	1,734,063	1,784,500
<b>TOTALS</b>	<b>35,047,259</b>	<b>12,234,889</b>	<b>1,012,673</b>	<b>287,192</b>	<b>2,411,521</b>	<b>1,310,849</b>	<b>5,367,400</b>	<b>6,491,249</b>	<b>1,146,063</b>	<b>65,309,095</b>	<b>64,660,580</b>



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

Budget for the Year Ending June 30, 2018

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	2,055,823						2,055,823
330 Instructional - Teaching	99,496	12,047,407			12,905,308		25,052,211
350 Instructional - Other							0
360 Technical, Specialized and Service		79,476			120,804		200,280
370 Secretarial, Clerical and Other	876,121						876,121
390 Information Technology	395,786						395,786
Total Salaries	3,427,226	12,126,883	0	0	13,026,112	0	28,580,221
4XX EMPLOYEES BENEFITS AND ALLOWANCES	223,750	938,062			951,141		2,112,953
5-6XX SERVICES							
510 Professional, Technical and Specialized	30,000	234,601			132,575		397,176
520 Communications	119,600						119,600
540 Travel and Meetings	73,700	1,600			600		75,900
560 Tuition		150,000					150,000
570 Printing and Binding							0
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services		35,000			35,000		70,000
610 Rentals	66,100	167,500			167,500		401,100
630 Advertising							0
640 Dues and Fees		30,000			30,000		60,000
650 Professional and Staff Development	78,000						78,000
680 Information Technology Services	200,000	154,000			154,000		508,000
Total Services	567,400	772,701	0	0	519,675	0	1,859,776
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	8,500	544,449			587,795		1,140,744
740 Curricular and Media Materials		136,980			176,980		313,960
760 Minor Equipment	31,000	144,200			80,700		255,900
780 Information Technology Equipment		116,500			111,205		227,705
Total Supplies, Materials & Minor Equipment	39,500	942,129	0	0	956,680	0	1,938,309
95X-99 TRANSFERS							
960 School Divisions		356,000				200,000	556,000
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	356,000	0	0	0	200,000	556,000
<b>TOTALS</b>	<b>4,257,876</b>	<b>15,135,775</b>	<b>0</b>	<b>0</b>	<b>15,453,608</b>	<b>200,000</b>	<b>35,047,259</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, 2018

<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
3XX SALARIES								
320	Executive, Managerial and Supervisory	242,795						242,795
330	Instructional - Teaching			362,041	2,888,705	366,300	1,042,677	4,659,723
350	Instructional - Other				4,287,774			4,287,774
360	Technical, Specialized and Service				35,720			35,720
370	Secretarial, Clerical and Other	70,777	17,001					87,778
380	Clinician		1,261,771					1,261,771
390	Information Technology							0
	Total Salaries	313,572	1,278,772	362,041	7,212,199	366,300	1,042,677	10,575,561
4XX EMPLOYEES BENEFITS AND ALLOWANCES								
		23,518	91,520	27,394	528,096	44,584	79,742	794,854
5-6XX SERVICES								
510	Professional, Technical and Specialized		53,324	445,000	20,000			518,324
520	Communications	5,500	10,000					15,500
540	Travel and Meetings	6,500	55,000		9,000	3,000		73,500
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services	300	200					500
610	Rentals	300	1,400					1,700
630	Advertising							0
640	Dues and Fees							0
650	Professional and Staff Development	10,000						10,000
680	Information Technology Services	800						800
	Total Services	23,400	119,924	445,000	29,000	3,000	0	620,324
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	2,500	27,900		47,000	5,500		82,900
740	Curricular and Media Materials							0
760	Minor Equipment							0
780	Information Technology Equipment				11,250			11,250
	Total Supplies, Materials & Minor Equipment	2,500	27,900	0	58,250	5,500	0	94,150
95X-99 TRANSFERS								
960	School Divisions				150,000			150,000
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	150,000			150,000
<b>TOTALS</b>		362,990	1,518,116	834,435	7,977,545	419,384	1,122,419	12,234,889

<b>ADULT LEARNING CENTRES</b>		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory	116,718		116,718
330	Instructional - Teaching		499,161	499,161
350	Instructional - Other		68,000	68,000
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other	63,288		63,288
390	Information Technology			0
	Total Salaries	180,006	567,161	747,167
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	12,383	37,677	50,060
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications	13,000		13,000
530	Utility Services	22,440		22,440
540	Travel and Meetings	5,500		5,500
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services	55,986		55,986
610	Rentals	72,820		72,820
620	Property Taxes			0
630	Advertising			0
640	Dues and Fees			0
650	Professional and Staff Development			0
680	Information Technology Services		8,700	8,700
	Total Services	169,746	8,700	178,446
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies	1,000	12,000	13,000
740	Curricular and Media Materials		4,000	4,000
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials & Minor Equipment	1,000	16,000	17,000
95X-99	TRANSFERS			
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge *	20,000		20,000
	Total Transfers	20,000	0	20,000
<b>TOTALS</b>		<b>383,135</b>	<b>629,538</b>	<b>1,012,673</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 400**

Budget for the Year Ending June 30, 2018

<b>COMMUNITY EDUCATION AND SERVICES</b>	10	20	30	40	
CODE    OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	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
380 Clinician				190,971	190,971
390 Information Technology					0
Total Salaries	0	0	0	190,971	190,971
4XX EMPLOYEES BENEFITS AND ALLOWANCES				12,335	12,335
5-6XX SERVICES					
510 Professional, Technical and Specialized					0
520 Communications				900	900
540 Travel and Meetings				16,000	16,000
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	16,900	16,900
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies				66,986	66,986
740 Curricular and Media Materials					0
760 Minor Equipment					0
780 Information Technology Equipment					0
Total Supplies, Materials & Minor Equipment	0	0	0	66,986	66,986
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>287,192</b>	<b>287,192</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 500**

Budget for the Year Ending June 30, 2018

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	124,272				124,272
320	Executive, Managerial and Supervisory		263,841	490,251	104,887	858,979
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other		152,965	360,036		513,001
390	Information Technology					0
	Total Salaries	124,272	416,806	850,287	104,887	1,496,252
4XX EMPLOYEES BENEFITS AND ALLOWANCES						
		11,900	31,260	63,772	7,867	114,799
5-6XX SERVICES						
510	Professional, Technical and Specialized	9,000	131,000	79,000		219,000
520	Communications	660	8,600	17,400		26,660
540	Travel and Meetings	25,000	25,000	19,500		69,500
570	Printing and Binding					0
580	Insurance and Bond Premiums			67,000		67,000
590	Maintenance and Repair Services		1,000	5,000		6,000
610	Rentals		1,000	1,600		2,600
630	Advertising			14,500		14,500
640	Dues and Fees	73,150		22,500		95,650
650	Professional and Staff Development	25,000	38,500	7,000		70,500
680	Information Technology Services	10,000	1,500	72,160		83,660
	Total Services	142,810	206,600	305,660	0	655,070
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		9,000	15,000		24,000
740	Curricular and Media Materials					0
760	Minor Equipment	2,000		2,000		4,000
780	Information Technology Equipment		102,400	26,000		128,400
	Total Supplies, Materials & Minor Equipment	2,000	111,400	43,000	0	156,400
95X-99 TRANSFERS						
960	School Divisions					0
980	Organizations, Individuals and Other Entities		9,000			9,000
999	Recharge			(20,000)		(20,000)
	Total Transfers	0	9,000	(20,000)		(11,000)
<b>TOTALS</b>		280,982	775,066	1,242,719	112,754	2,411,521

\* Reallocation of costs associated with Adult Learning Centres to Function 300 or with EAL centres to Function 400.

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 600**

Budget for the Year Ending June 30, 2018

<b>INSTRUCTIONAL AND OTHER SUPPORT SERVICES</b>		05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
CODE	OBJECT \ PROGRAM						
3XX	SALARIES						
320	Executive, Managerial and Supervisory	41,403					41,403
330	Instructional - Teaching		277,686		205,600		483,286
350	Instructional - Other			433,105			433,105
360	Technical, Specialized and Service					32,473	32,473
370	Secretarial, Clerical and Other		11,897				11,897
390	Information Technology						0
	Total Salaries	41,403	289,583	433,105	205,600	32,473	1,002,164
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	3,105	18,612	32,483		2,435	56,635
5-6XX	SERVICES						
510	Professional, Technical and Specialized					6,500	6,500
520	Communications		4,800				4,800
540	Travel and Meetings		10,000				10,000
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services						0
610	Rentals		600				600
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development			4,000	116,150		120,150
680	Information Technology Services						0
	Total Services	0	15,400	4,000	116,150	6,500	142,050
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		4,000			1,000	5,000
740	Curricular and Media Materials			96,000			96,000
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	4,000	96,000	0	1,000	101,000
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities					9,000	9,000
	Total Transfers					9,000	9,000
<b>TOTALS</b>		44,508	327,595	565,588	321,750	51,408	1,310,849

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

Budget for the Year Ending June 30, 2018

<b>TRANSPORTATION OF PUPILS</b>		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	238,252					238,252
350	Instructional - Other						0
360	Technical, Specialized and Service		2,908,013				2,908,013
370	Secretarial, Clerical and Other	134,866					134,866
390	Information Technology						0
	Total Salaries	373,118	2,908,013		0	0	3,281,131
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	27,984	220,585				248,569
5-6XX	SERVICES						
510	Professional, Technical and Specialized	20,000	10,000				30,000
520	Communications	2,000	16,000				18,000
540	Travel and Meetings	6,000	6,500			48,000	60,500
570	Printing and Binding						0
550	Transportation of Pupils			8,000			8,000
580	Insurance and Bond Premiums		70,000				70,000
590	Maintenance and Repair Services		67,000				67,000
610	Rentals	16,300					16,300
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development	6,600	7,500				14,100
680	Information Technology Services	31,900					31,900
	Total Services	82,800	177,000	8,000	0	48,000	315,800
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	5,000	1,433,500				1,438,500
740	Curricular and Media Materials						0
760	Minor Equipment		81,400				81,400
780	Information Technology Equipment	2,000					2,000
	Total Supplies, Materials & Minor Equipment	7,000	1,514,900		0	0	1,521,900
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge		(110,000)			110,000	0
	Total Transfers	0	(110,000)	0	0	110,000	0
<b>TOTALS</b>		<b>490,902</b>	<b>4,710,498</b>	<b>8,000</b>	<b>0</b>	<b>158,000</b>	<b>5,367,400</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 800**

Budget for the Year Ending June 30, 2018

<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	101,348					101,348
360	Technical, Specialized and Service		2,080,058		47,282		2,127,340
370	Secretarial, Clerical and Other	53,186	11,897				65,083
390	Information Technology						0
	Total Salaries	154,534	2,091,955	0	47,282	0	2,293,771
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	11,590	156,897		3,546		172,033
5-6XX	SERVICES						
510	Professional, Technical and Specialized		41,200		25,000		66,200
520	Communications	3,500	10,000				13,500
530	Utility Services		1,118,000		84,950		1,202,950
540	Travel and Meetings	15,000	4,000				19,000
570	Printing and Binding						0
580	Insurance and Bond Premiums		225,000				225,000
590	Maintenance and Repair Services		995,000	525,000	33,900	340,000	1,893,900
610	Rentals	300	40,000				40,300
620	Property Taxes		64,750		62,575		127,325
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development	2,500	69,500				72,000
680	Information Technology Services	720					720
	Total Services	22,020	2,567,450	525,000	206,425	340,000	3,660,895
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	1,500	303,600		8,350		313,450
740	Curricular and Media Materials						0
760	Minor Equipment		51,100				51,100
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	1,500	354,700	0	8,350	0	364,550
960	School Divisions						
999	Recharge						0
<b>TOTALS</b>		189,644	5,171,002	525,000	265,603	340,000	6,491,249



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

Budget for the Year Ending June 30, 2018

**Transfers to Capital Fund**

Category "D" School Buildings	-	
Bus Reserve	1,000,000	
Bus Purchases	-	
Other Vehicles	-	
Furniture/Fixtures & Equipment	55,000	
Computer Hardware & Software	-	
Assets Under Construction	-	
Other: <u>Long Term Debt - Selch Street Bus Garage</u>	375,000	
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		1,430,000
<b>Less: Transfers from Capital Fund</b>		
_____	-	
_____		
_____		
_____		
_____		0
<b>Net Transfers to (from) Capital Fund</b>		1,430,000

### CAPITAL EXPENDITURES FOR STATISTICS CANADA

Budget for the Year Ending June 30, 2018

<i>(include additions to work in progress)</i>	New Assets/ Renovation/Retrofit	Purchase of Used Cdn. Assets	Total Capital Expenses
Land			-
Building Construction			-
School Buses, Vehicles & Equipment	1,000,000		1,000,000
Software			-
<b>Total</b>	1,000,000	-	1,000,000

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**

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2017
<b>REGULAR INSTRUCTION</b>	
English Language - Single Track	2,066.5
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	1,550.5
- Francais	
- French Immersion	732.0
- Other Bilingual	79.0
Senior Years Technology Education	-
<b>TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS</b>	<b><u>4,428.0</u></b>

<b>TRANSPORTATION OF PUPILS</b>	
TRANSPORTED STUDENTS (September 30)	3,738
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	2,530,743
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	2,498,310
LOADED KILOMETERS (For the period ended June 30)	1,541,280

**FULL TIME EQUIVALENT PERSONNEL EMPLOYED**

For the 2017/18 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	18.20	2.00	1.00		7.75	0.25	3.00	1.00	33.20
330 Instructional - Teaching	271.13	53.60	5.40			3.00			333.13
350 Instructional - Other		136.38	1.60			11.75			149.73
360 Technical, Specialized and Service	10.50	4.00				3.00	100.80	38.25	156.55
370 Secretarial, Clerical and Other	23.40	2.00	1.60		9.50	0.25	3.00	1.25	41.00
380 Clinician		14.63		2.17					16.80
390 Information Technology	6.00								6.00
<b>TOTALS (excluding Trustees)</b>	<b>329.23</b>	<b>212.61</b>	<b>9.60</b>	<b>2.17</b>	<b>17.25</b>	<b>18.25</b>	<b>106.80</b>	<b>40.50</b>	<b>736.41</b>

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		0.60
---	--	------

310 TRUSTEES		9.00
--------------	--	------

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

**Administration Costs**

Divisional Administration, Function 500	2,411,521
Less: Liability Insurance	54,713
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u><u>2,356,808 (A)</u></u>

**Expense Base**

Total Operating Expenses	65,309,095
Plus: Transfers to Capital	1,430,000
Less: Adult Learning Centres, Function 300	1,012,673
	<u><u>65,726,422 (B)</u></u>

**Percentage (A) / (B)** 3.59%

**Maximum Allowable Percentage** 3.61%

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>0</u></u>
Associated Revenue <sup>(2)</sup>	<u><u>-</u></u>

**Self-Administered Pension Plans**

Expenses <sup>(1)</sup>	
Administration (deducted above)	- *
Other: _____	-
_____	-
	<u><u>0</u></u>
Associated Revenue <sup>(2)</sup>	<u><u>-</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
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	11,112,470	0	2,631,486	0	0	0	0	8,480,984
270 Counselling and Guidance	1,122,419	0	0	0	1,012,672	0	0	109,747
300 Adult Learning Centres	1,012,673				0	0	0	
400 Community Education and Services	287,192		63,823	0	100,000	0	0	
620 Library / Media Centre	565,588	0	0	0	0	0	0	565,588
630 Professional and Staff Development	321,750	0	0	0	0	0	0	321,750
800 Operations and Maintenance	6,491,249	0	0	141,900	0	0	0	6,349,349
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	2,695,309	141,900	1,112,672	0	0	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	4,161,790	71,400	1,655,892	570,000	84,000	(1)
<b>TOTALS</b>	20,913,341	<b>0</b>	<b>6,857,099</b>	<b>213,300</b>	<b>2,768,564</b>	<b>570,000</b>	<b>84,000</b>	<b>15,827,418</b>

OTHER FUNCTION/PROGRAMS EXPENSES	44,395,754
<b>TOTAL EXPENSES</b>	<b>65,309,095</b>

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	44,395,754
TOTAL ALLOWABLE EXPENSES	15,827,418
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(6,543,082)
Base Support (from page 2)	(14,010,036)
Formula Guarantee (from page 2)	(1,052,133)
SCHOOL BUS AMORTIZATION (from F/S)	738,849
<b>TOTAL UNSUPPORTED EXPENSES</b>	<b>39,356,770</b>

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

APPENDIX A

<b>ADJUSTMENTS TO EXPENSES:</b> <b>(enter deductions as negative amounts)</b>	<b>Function/ Program</b>	<b>Amount</b>
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)		
<b>Total Adjustments to Expenses (carried to page 18)</b>		<u>0</u>
(1) Net of all related revenues.		
(2) For capitalized energy management systems costs and other capitalized items, lease and loan payments for eligible equipment may be included.		

<b>CATEGORICAL SUPPORT TO BE ALLOCATED</b>		
Special Needs: Coordinator/Clinician		
(A) Maximum Support	465,446	
(B) Eligible Expenses	465,446	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	465,446	
Eligible Support (lesser of A or D)		465,446
Special Needs: Level 2 and 3		2,166,040
Aboriginal Academic Achievement		255,000
Literacy & Numeracy		351,280
Small Schools		
(A) Maximum Support	113,739	
(B) Program Expenses	113,739	
Eligible Support (lesser of A or B)		113,739
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		63,823
<b>Total allocable Categorical Support (carried to Allow Input)</b>		<u>3,415,328</u>
<b>Non-allocable Categorical Support</b>		<u>3,441,771</u>
<b>Total Categorical Support (carried to page 18)</b>		<u>6,857,099</u>

<b>OTHER PROGRAM SUPPORT:</b>	
School Buildings Support: "D" Projects	141,900
Technology Education Equipment & Skills Strategy Equipment Enhancement	71,400
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
<b>Amount carried forward to</b>	<u>213,300</u>

<b>CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:</b>	
Program 850 School Building Repairs & Replacements	525,000
PLUS: Capitalized Section "D" Expenses (net)	0
Grounds	0
LESS: Related revenue other than "D" Support	
<b>Allowable Section "D" Expenses</b>	<b>(C) 525,000</b>
<b>&lt; OR &gt;</b>	
<b>Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.</b>	<b>(D) 525,000</b>
<b>(cannot be more than amount on line "C")</b>	
<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		1,010,663	1,010,663
Education Property Tax Credit		6,977,900	6,977,900
Tax Incentive Grant		2,921,960	2,921,960
All other	490,229		490,229
Other Provincial Government Departments	1,267,672		1,267,672
<b>Total Revenue</b>	<b>1,757,901</b>	<b>10,910,523</b>	<b>12,668,424</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	0		0
Municipal Government			
Special Requirement less Property Tax Credit		28,233,480	28,233,480
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	143,500		143,500
Residual Fees	6,500		6,500
All other	0		0
First Nations			
Tuition Fees	420,000		420,000
All other	0		0
Private Organizations and Individuals			
Tuition Fees	0		0
Ancillary Services	0		0
Other Sources			
Interest		0	0
Donations	0		0
Other	84,000		84,000
<b>Total Revenue</b>	<b>654,000</b>	<b>28,233,480</b>	<b>28,887,480</b>

---

---

---

---

---

---

---

---

**OTHER PROVINCIAL GOVERNMENT REVENUE:**

Total Revenue	12,668,424
Education Property Tax Credit	(6,977,900)
Tax Incentive Grant	(2,921,960)
<b>PROVINCIAL REVENUE FOR EQUALIZATION</b>	<b>2,768,564</b>
(to agree with Other Provincial Gov't Revenue on page 18)	

**NON-PROVINCIAL SOURCES:**

TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	<b>570,000</b>
 TOTAL ALLOCABLE OTHER REVENUE	<b>84,000</b>
 <b>TOTAL ALLOCABLE NON-PROV. SOURCES</b>	<b>654,000</b>