



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, 2017**

**TABLE OF CONTENTS**  
**2016/17 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

## EXPENSE DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

## OPERATING FUND SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2017

**Revenue**

Provincial Government	38,292,709
Federal Government	-
Municipal Government - Property Tax	27,228,370
- Other	-
Other School Divisions	156,000
First Nations	309,928
Private Organizations and Individuals	-
Other Sources	102,609
	66,089,616

**Expenses**

Regular Instruction	34,959,393
Student Support Services	11,841,164
Adult Learning Centres	1,001,959
Community Education and Services	287,192
Divisional Administration	2,360,647
Instructional and Other Support Services	1,553,442
Transportation of Pupils	5,264,031
Operations and Maintenance	6,194,752
Fiscal	1,198,000
	64,660,580

Current Year Operating Surplus (Deficit)	1,429,036
Net Transfers from (to) Capital Fund	(1,429,036)
Net Current Year Surplus (Deficit)	0

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

Budget for the Year Ending June 30, 2017

**Funding of Schools Program**

Base Support			
Instructional	8,323,677		
Additional Instructional Support for Small Schools	2,230		
Sparsity	495,213		
Curricular Materials	259,290		
Information Technology	267,933		
Library Services	397,578		
Student Services	1,407,240		
Counselling and Guidance	358,685		
Professional Development	198,789		
Physical Education	78,875		
Occupancy	2,088,765		13,878,275
Categorical Support			
Transportation	2,794,709		
Board and Room	-		
Special Needs: Coordinator/Clinician	458,080		
Special Needs: Level 2	935,750		
Special Needs: Level 3	1,077,630		
Senior Years Technology Education	165,440		
English as an Additional Language	83,650		
Aboriginal Academic Achievement (included BSSAP)	255,000		
Aboriginal and International Languages	11,533		
French Language Education	167,900		
Small Schools	118,156		
Enrolment Change	72,292		
Northern Allowance	-		
Early Childhood Development Initiative	62,986		
Literacy and Numeracy	345,720		
Education for Sustainable Development	13,300		6,562,146
Equalization			-
Additional Equalization			3,476,568
Formula Guarantee			1,540,024
Other Program Support			
School Buildings Support: "D" Projects	141,840		
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	-		213,240
			<u>25,670,253</u>

**OPERATING FUND - REVENUE DETAIL  
PROVINCE OF MANITOBA (CONT'D)**

Budget for the Year Ending June 30, 2017

**Other Department of Education and Advanced Learning**

Non-Resident	-	
Shared Services	-	
Special Needs	-	
Institutional Programs	-	
Nursing Supports (URIS)	-	
Substitute Fees	-	
General Support Grant	1,010,663	
Education Property Tax Credit	6,851,474	
Tax Incentive Grant	2,928,156	
Smaller Classes Initiative (K-3)	487,704	
Community Schools	-	
Healthy Schools Initiative	-	
Learning to Age 18 Coordinator	-	
Other: <u>Career development grant</u>	62,500	
<u>RETSD shared services</u>	50,000	
<u>IERHA/Preschool</u>	230,000	
_____		
_____		
_____		
_____		
_____		11,620,497

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

Employment Programs	-	
Adult Learning Centres	1,001,959	
Other: _____	-	
_____		
_____		
_____		
_____		
_____		1,001,959

**Funding of Schools Program (previous page)** 25,670,253

**TOTAL PROVINCIAL GOVERNMENT REVENUE** 38,292,709

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

Budget for the Year Ending June 30, 2017

<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	37,008,000		
Less: Education Property Tax Credit	(6,851,474)		
Less: Tax Incentive Grant	(2,928,156)	27,228,370	
Other:		-	27,228,370
	_____	_____	
<b>Other School Divisions</b>			
Tuition Fees		-	
Transfer Fees		91,000	
Residual Fees		65,000	
Transportation of Pupils		-	
Other:		-	
	_____		
	_____		
	_____		156,000
<b>First Nations</b>			
Tuition Fees		309,928	
Transportation of Pupils		-	
Other:		-	
	_____		
	_____		
	_____		309,928
<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 plug		13,000	
Instrument rental		7,500	
Day care rent		39,409	
bussing fee for non-eligible students		42,700	
	_____		
	_____		
	_____		102,609
<b>TOTAL NON-PROVINCIAL GOVERNMENT REVENUE</b>			<u>27,796,907</u>

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

Budget for the Year Ending June 30, 2017

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2017 TOTALS	2016 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	28,448,580	10,272,722	749,712	190,971	1,547,900	1,137,620	3,168,672	2,108,977		47,625,154	46,640,208
Employees Benefits and Allowances	2,122,799	766,592	50,231	12,335	117,897	83,872	236,459	157,380		3,547,565	3,365,314
Services	1,756,783	557,500	179,016	16,900	661,950	230,950	294,400	3,563,845		7,261,344	6,225,900
Supplies, Materials and Minor Equipment	2,075,231	94,350	3,000	66,986	36,400	101,000	1,564,500	364,550		4,306,017	4,881,302
Short Term Loan Interest and Bank Charges									133,000	133,000	120,000
Bad Debt Expense									3,000	3,000	3,000
Transfers	556,000	150,000	20,000	0	(3,500)	0	0	0	(PAYROLL TAX) 1,062,000	1,784,500	1,688,500
<b>TOTALS</b>	<b>34,959,393</b>	<b>11,841,164</b>	<b>1,001,959</b>	<b>287,192</b>	<b>2,360,647</b>	<b>1,553,442</b>	<b>5,264,031</b>	<b>6,194,752</b>	<b>1,198,000</b>	<b>64,660,580</b>	<b>62,924,224</b>



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

Budget for the Year Ending June 30, 2017

REGULAR INSTRUCTION		10 ADMINISTRATION	SINGLE TRACK SCHOOLS *			80 DUAL TRACK SCHOOLS **	90 SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
			20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION			
CODE	OBJECT \ PROGRAM							
3XX	SALARIES							
320	Executive, Managerial and Supervisory	2,163,300					2,163,300	
330	Instructional - Teaching	65,266	12,073,465			12,583,325	24,722,056	
350	Instructional - Other		66,085			66,085	132,170	
360	Technical, Specialized and Service		87,623			90,449	178,072	
370	Secretarial, Clerical and Other	855,513					855,513	
390	Information Technology	397,469					397,469	
	Total Salaries	3,481,548	12,227,173	0	0	12,739,859	28,448,580	
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	259,658	912,441			950,700	2,122,799	
5-6XX	SERVICES							
510	Professional, Technical and Specialized	10,500	207,011			141,272	358,783	
520	Communications	13,600	63,000			63,000	139,600	
540	Travel and Meetings	43,200	14,700			10,000	67,900	
560	Tuition		150,000				150,000	
570	Printing and Binding						0	
580	Insurance and Bond Premiums						0	
590	Maintenance and Repair Services	85,000					85,000	
610	Rentals	65,000	161,500			161,500	388,000	
630	Advertising		4,500				4,500	
640	Dues and Fees		28,372			31,628	60,000	
650	Professional and Staff Development	55,000					55,000	
680	Information Technology Services	60,000	194,000			194,000	448,000	
	Total Services	332,300	823,083	0	0	601,400	1,756,783	
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies		581,458			698,181	1,279,639	
740	Curricular and Media Materials		129,547			184,413	313,960	
760	Minor Equipment		103,658			109,242	212,900	
780	Information Technology Equipment		134,366			134,366	268,732	
	Total Supplies, Materials & Minor Equipment	0	949,029	0	0	1,126,202	2,075,231	
95X-99	TRANSFERS							
960	School Divisions		350,000				200,000	
980	Organizations, Individuals and Other Entities		6,000				6,000	
	Total Transfers	0	356,000	0	0	0	200,000	
	<b>TOTALS</b>	<b>4,073,506</b>	<b>15,267,726</b>	<b>0</b>	<b>0</b>	<b>15,418,161</b>	<b>200,000</b>	<b>34,959,393</b>

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

\*\* includes multi-track schools.

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

Budget for the Year Ending June 30, 2017

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
3XX SALARIES								
320	Executive, Managerial and Supervisory	252,423						252,423
330	Instructional - Teaching			349,213	1,972,382	1,356,233	1,220,871	4,898,699
350	Instructional - Other		6,829		3,788,859			3,795,688
360	Technical, Specialized and Service				35,020			35,020
370	Secretarial, Clerical and Other	69,985	16,208					86,193
380	Clinician		1,204,699					1,204,699
390	Information Technology							0
	Total Salaries	322,408	1,227,736	349,213	5,796,261	1,356,233	1,220,871	10,272,722
4XX EMPLOYEES BENEFITS AND ALLOWANCES								
		24,059	91,619	26,060	432,540	101,208	91,106	766,592
5-6XX SERVICES								
510	Professional, Technical and Specialized			445,000	20,000			465,000
520	Communications	5,500	8,000					13,500
540	Travel and Meetings	6,500	50,000		12,000			68,500
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services							0
610	Rentals		500					500
630	Advertising							0
640	Dues and Fees							0
650	Professional and Staff Development	10,000						10,000
680	Information Technology Services							0
	Total Services	22,000	58,500	445,000	32,000	0	0	557,500
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	3,000	64,600		15,500			83,100
740	Curricular and Media Materials							0
760	Minor Equipment							0
780	Information Technology Equipment		11,250					11,250
	Total Supplies, Materials & Minor Equipment	3,000	75,850	0	15,500	0	0	94,350
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>		371,467	1,453,705	820,273	6,426,301	1,457,441	1,311,977	11,841,164

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 300**

Budget for the Year Ending June 30, 2017

<b>ADULT LEARNING CENTRES</b>		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory	118,599		118,599
330	Instructional - Teaching		502,114	502,114
350	Instructional - Other		66,773	66,773
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other	62,226		62,226
390	Information Technology			0
	Total Salaries	180,825	568,887	749,712
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	12,140	38,091	50,231
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications			0
530	Utility Services			0
540	Travel and Meetings	6,000		6,000
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services	6,000		6,000
610	Rentals	70,000	79,608	149,608
620	Property Taxes			0
630	Advertising			0
640	Dues and Fees			0
650	Professional and Staff Development		1,200	1,200
680	Information Technology Services		16,208	16,208
	Total Services	82,000	97,016	179,016
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies			0
740	Curricular and Media Materials		3,000	3,000
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials & Minor Equipment	0	3,000	3,000
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>		294,965	706,994	1,001,959

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

Budget for the Year Ending June 30, 2017

<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, 2017

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	141,180				141,180
320	Executive, Managerial and Supervisory		251,347	422,557	104,888	778,792
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other		204,084	423,844		627,928
390	Information Technology					0
	Total Salaries	141,180	455,431	846,401	104,888	1,547,900
4XX EMPLOYEES BENEFITS AND ALLOWANCES		11,900	35,008	63,162	7,827	117,897
5-6XX SERVICES						
510	Professional, Technical and Specialized	9,000	53,000	68,200		130,200
520	Communications	660	5,600	17,400		23,660
540	Travel and Meetings	30,000	25,000	10,000		65,000
570	Printing and Binding					0
580	Insurance and Bond Premiums			65,000		65,000
590	Maintenance and Repair Services		1,500	4,000		5,500
610	Rentals			1,000		1,000
630	Advertising			10,000		10,000
640	Dues and Fees	71,150	102,500	22,500		196,150
650	Professional and Staff Development	33,200	38,500	4,500		76,200
680	Information Technology Services	10,000	2,340	76,900		89,240
	Total Services	154,010	228,440	279,500	0	661,950
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
780	Information Technology Equipment	2,000	2,400	6,000		10,400
	Total Supplies, Materials & Minor Equipment	2,000	11,400	23,000	0	36,400
95X-99 TRANSFERS						
960	School Divisions					0
980	Organizations, Individuals and Other Entities		16,500			16,500
999	Recharge			(20,000)		(20,000)
	Total Transfers	0	16,500	(20,000)		(3,500)
<b>TOTALS</b>		<b>309,090</b>	<b>746,779</b>	<b>1,192,063</b>	<b>112,715</b>	<b>2,360,647</b>

\* 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, 2017

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		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	47,914					47,914
330	Instructional - Teaching		372,820		252,419		625,239
350	Instructional - Other			418,464			418,464
360	Technical, Specialized and Service					32,473	32,473
370	Secretarial, Clerical and Other	13,530					13,530
390	Information Technology						0
	Total Salaries	61,444	372,820	418,464	252,419	32,473	1,137,620
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	3,564	27,821	31,227	18,837	2,423	83,872
5-6XX	SERVICES						
510	Professional, Technical and Specialized					1,000	1,000
520	Communications		4,800				4,800
540	Travel and Meetings		8,000				8,000
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development		100,000	4,000	113,150		217,150
680	Information Technology Services						0
	Total Services	0	112,800	4,000	113,150	1,000	230,950
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies					5,000	5,000
740	Curricular and Media Materials			80,000			80,000
760	Minor Equipment						0
780	Information Technology Equipment			16,000			16,000
	Total Supplies, Materials & Minor Equipment	0	0	96,000	0	5,000	101,000
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
<b>TOTALS</b>		65,008	513,441	549,691	384,406	40,896	1,553,442

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

Budget for the Year Ending June 30, 2017

<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	175,098					175,098
350	Instructional - Other						0
360	Technical, Specialized and Service		2,859,891				2,859,891
370	Secretarial, Clerical and Other	133,683					133,683
390	Information Technology						0
	Total Salaries	308,781	2,859,891		0	0	3,168,672
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	23,042	213,417				236,459
5-6XX	SERVICES						
510	Professional, Technical and Specialized	20,000	10,000				30,000
520	Communications	2,000	15,000				17,000
540	Travel and Meetings	6,000	6,500				12,500
570	Printing and Binding						0
550	Transportation of Pupils			8,000		48,000	56,000
580	Insurance and Bond Premiums		70,000				70,000
590	Maintenance and Repair Services		60,000				60,000
610	Rentals	16,000					16,000
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development	3,500	7,500				11,000
680	Information Technology Services	21,900					21,900
	Total Services	69,400	169,000	8,000	0	48,000	294,400
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	5,000	1,547,500				1,552,500
740	Curricular and Media Materials						0
760	Minor Equipment		10,000				10,000
780	Information Technology Equipment	2,000					2,000
	Total Supplies, Materials & Minor Equipment	7,000	1,557,500		0	0	1,564,500
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>		408,223	4,689,808	8,000	0	158,000	5,264,031

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

Budget for the Year Ending June 30, 2017

<b>OPERATIONS AND MAINTENANCE</b>		10	20	50	70	80	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUND	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	101,349					101,349
360	Technical, Specialized and Service		1,905,103		36,289		1,941,392
370	Secretarial, Clerical and Other	52,706	13,530				66,236
390	Information Technology						0
	Total Salaries	154,055	1,918,633	0	36,289	0	2,108,977
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	11,496	143,176		2,708		157,380
5-6XX	SERVICES						
510	Professional, Technical and Specialized		6,200		25,000		31,200
520	Communications	3,500	10,000				13,500
530	Utility Services		1,110,000		84,950		1,194,950
540	Travel and Meetings	15,000	4,000				19,000
570	Printing and Binding						0
580	Insurance and Bond Premiums		200,000				200,000
590	Maintenance and Repair Services		995,000	525,000	33,900	310,000	1,863,900
610	Rentals		50,000				50,000
620	Property Taxes		56,000		62,575		118,575
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	21,720	2,500,700	525,000	206,425	310,000	3,563,845
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>		<b>188,771</b>	<b>4,917,209</b>	<b>525,000</b>	<b>253,772</b>	<b>310,000</b>	<b>6,194,752</b>



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

Budget for the Year Ending June 30, 2017

**Transfers to Capital Fund**

Category "D" School Buildings	-	
Bus Reserve	999,036	
Bus Purchases	-	
Other Vehicles	-	
Furniture/Fixtures & Equipment	55,000	
Computer Hardware & Software	-	
Assets Under Construction	-	
Other: LTD - Selch Street Bus Garage	375,000	
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		1,429,036
<b>Less: Transfers from Capital Fund</b>		
_____	-	
_____		
_____		
_____		
_____		
_____		0
<b>Net Transfers to (from) Capital Fund</b>		<u><u>1,429,036</u></u>

### CAPITAL EXPENDITURES FOR STATISTICS CANADA

Budget for the Year Ending June 30, 2017

<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			-
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**

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2016
<b>REGULAR INSTRUCTION</b>	
English Language - Single Track	2,132.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	1,652.0
- Francais	0
- French Immersion	820.0
- Other Bilingual	-
Senior Years Technology Education	-
<b>TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS</b>	<b><u>4,604.0</u></b>

<b>TRANSPORTATION OF PUPILS</b>	
TRANSPORTED STUDENTS (September 30)	3,161
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	2,512,088
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	2,512,088
LOADED KILOMETERS (For the period ended June 30)	1,473,362

**FULL TIME EQUIVALENT PERSONNEL EMPLOYED**

For the 2016/17 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, and Supervisory	18.26	2.00	1.00		6.65	0.35	2.00	1.00	31.26
330	Instructional - Teaching	272.56	51.63	5.40			4.61			334.20
350	Instructional - Other	4.50	129.20	1.60			11.55			146.85
360	Technical, Specialized and Service	10.50	3.00				1.00	103.00	42.88	160.38
370	Secretarial, Clerical and Other	23.15	2.00	1.60		11.50	0.25	3.00	1.25	42.75
380	Clinician		15.10							15.10
390	Information Technology	6.00								6.00
<b>TOTALS (excluding Trustees)</b>		<b>334.97</b>	<b>202.93</b>	<b>9.60</b>	<b>0.00</b>	<b>18.15</b>	<b>17.76</b>	<b>108.00</b>	<b>45.13</b>	<b>736.54</b>

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		2.17
---	--	------

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

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

**Administration Costs**

Divisional Administration, Function 500	2,360,647
Less: Liability Insurance	54,089
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<b>2,306,558 (A)</b>

**Expense Base**

Total Operating Expenses	64,660,580
Plus: Transfers to Capital	1,429,036
Less: Adult Learning Centres, Function 300	1,001,959
	<b>65,087,657 (B)</b>

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

**3.54%**

**Maximum Allowable Percentage**

**3.57%**

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: _____	-
_____	-
	<b>0</b>

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

-

**Self-Administered Pension Plans**

Expenses <sup>(1)</sup>

Administration (deducted above)	- *
Other: _____	-
_____	-
	<b>0</b>

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	10,529,187	0	2,471,460	0	0	0	0	8,057,727
270 Counselling and Guidance	1,311,977	0	0	0	0	0	0	1,311,977
300 Adult Learning Centres	1,001,959				1,001,959	0	0	
400 Community Education and Services	287,192		62,986	0	230,000	0	0	
620 Library / Media Centre	549,691	0	0	0	0	0	0	549,691
630 Professional and Staff Development	384,406	0	0	0	0	0	0	384,406
800 Operations and Maintenance	6,194,752	0	0	141,840	0	0	52,409	6,000,503
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	2,534,446	141,840	1,231,959	0	52,409	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	4,027,700	71,400	1,610,867	465,928	50,200	(1)
<b>TOTALS</b>	20,259,164	<b>0</b>	<b>6,562,146</b>	<b>213,240</b>	<b>2,842,826</b>	<b>465,928</b>	<b>102,609</b>	<b>16,304,304</b>

OTHER FUNCTION/PROGRAMS EXPENSES	<b>44,401,416</b>
<b>TOTAL EXPENSES</b>	<b>64,660,580</b>

OPEN OR CLOSE DETAIL

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	44,401,416
TOTAL ALLOWABLE EXPENSES	16,304,304
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(6,226,095)
Base Support (from page 2)	(13,878,275)
Formula Guarantee (from page 2)	(1,540,024)
SCHOOL BUS AMORTIZATION (from F/S)	729,843
<b>TOTAL UNSUPPORTED EXPENSES</b>	<b>39,791,169</b>

OPEN OR CLOSE DETAIL

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

APPENDIX A

<b>ADJUSTMENTS TO EXPENSES:</b> <b>(enter deductions as negative amounts)</b>	<u>Function/ Program</u>	<u>Amount</u>
Capitalized Energy Mgmt. Systems Costs (add) (1), (2)	800	
Capitalized Section "D" School Bldgs. Costs (add) (1)	800	
Transfers from Capital Fund (deduct)	800	0
Leased Non-School Space (deduct)	800	
Other Capitalized Equipment and Vehicles (2) (please specify item and Function/Program)		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Adjustments to Expenses (carried to page 18)</b>		<b>0</b>
(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>OTHER PROGRAM SUPPORT:</b>	
School Buildings Support: "D" Projects	141,840
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>	<b>213,240</b>

<b>CATEGORICAL SUPPORT TO BE ALLOCATED</b>	
Special Needs: Coordinator/Clinician	
(A) Maximum Support	458,080
(B) Eligible Expenses	458,080
(C) Less related revenues	
(D) Allowable Expenses (B) - (C)	458,080
Eligible Support (lesser of A or D)	458,080
Special Needs: Level 2 and 3	2,013,380
Aboriginal Academic Achievement	255,000
Literacy & Numeracy	345,720
Small Schools	
(A) Maximum Support	118,156
(B) Program Expenses	118,156
Eligible Support (lesser of A or B)	118,156
Board and Room	
(A) Maximum Support	
(B) Program Expenses	
Eligible Support (lesser of A or B)	0
Early Childhood Development	62,986
<b>Total allocable Categorical Support (carried to Allow Input)</b>	<b>3,253,322</b>
<b>Non-allocable Categorical Support</b>	<b>3,308,824</b>
<b>Total Categorical Support (carried to page 18)</b>	<b>6,562,146</b>

<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 (C)</b>	<b>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. (cannot be more than amount on line "C")</b>	<b>525,000 (D)</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		6,851,474	6,851,474
Tax Incentive Grant		2,928,156	2,928,156
All other	830,204		830,204
Other Provincial Government Departments	1,001,959		1,001,959
<b>Total Revenue</b>	<b>1,832,163</b>	<b>10,790,293</b>	<b>12,622,456</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		27,228,370	27,228,370
Other	0		0
Other School Divisions			
Transfer Fees	91,000		91,000
Residual Fees	65,000		65,000
All other	0		0
First Nations			
Tuition Fees	309,928		309,928
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	102,609		102,609
<b>Total Revenue</b>	<b>568,537</b>	<b>27,228,370</b>	<b>27,796,907</b>

**OTHER PROVINCIAL GOVERNMENT REVENUE:**

Total Revenue	12,622,456
Education Property Tax Credit	(6,851,474)
Tax Incentive Grant	(2,928,156)
PROVINCIAL REVENUE FOR EQUALIZATION	<b>2,842,826</b>
(to agree with Other Provincial Gov't Revenue on page 18)	

**NON-PROVINCIAL SOURCES:**

TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	<b>465,928</b>
 TOTAL ALLOCABLE OTHER REVENUE	<b>102,609</b>
 <b>TOTAL ALLOCABLE NON-PROV. SOURCES</b>	<b>568,537</b>