



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

SUNRISE SCHOOL DIVISION
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BEAUSEJOUR, MANITOBA R0E 0C0

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2016

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2015/16 FRAME BUDGET

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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	37,840,153
Federal Government	-
Municipal Government - Property Tax	25,656,375
- Other	-
Other School Divisions	130,000
First Nations	309,928
Private Organizations and Individuals	-
Other Sources	63,420
	63,999,876

Expenses

Regular Instruction	33,697,782
Student Support Services	11,905,924
Adult Learning Centres	987,239
Community Education and Services	273,278
Divisional Administration	2,155,605
Instructional and Other Support Services	1,785,549
Transportation of Pupils	5,066,480
Operations and Maintenance	5,919,367
Fiscal	1,133,000
	62,924,224

Current Year Operating Surplus (Deficit)	1,075,652
Net Transfers from (to) Capital Fund	(1,075,652)
Net Current Year Surplus (Deficit)	0

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2016

Funding of Schools Program

Base Support		
Instructional	8,289,101	
Additional Instructional Support for Small Schools	-	
Sparsity	492,616	
Curricular Materials	258,144	
Information Technology	266,749	
Library Services	395,821	
Student Services	1,410,335	
Counselling and Guidance	357,099	
Professional Development	197,910	
Physical Education	75,375	
Occupancy	<u>2,177,685</u>	13,920,835
Categorical Support		
Transportation	2,707,899	
Board and Room	-	
Special Needs: Coordinator/Clinician	434,542	
Special Needs: Level 2	1,028,030	
Special Needs: Level 3	1,077,038	
Senior Years Technology Education	159,445	
English as an Additional Language	75,025	
Aboriginal Academic Achievement (included BSSAP)	241,500	
Aboriginal and International Languages	9,574	
French Language Education	161,600	
Small Schools	117,653	
Enrolment Change	91,149	
Northern Allowance	-	
Early Childhood Development Initiative	56,826	
Literacy and Numeracy	326,982	
Education for Sustainable Development	<u>13,300</u>	6,500,563
Equalization		3,876,443
Additional Equalization		-
Formula Guarantee		1,147,292
Other Program Support		
School Buildings Support: "D" Projects	153,720	
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	<u>-</u>	<u>225,120</u>
		<u>25,670,253</u>

**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	-	
General Support Grant	977,000	
Education Property Tax Credit	6,679,603	
Tax Incentive Grant	2,934,354	
Smaller Classes Initiative (K-3)	307,704	
Community Schools	-	
Healthy Schools Initiative	-	
Learning to Age 18 Coordinator	-	
Other:	-	
<u>IERHA</u>	<u>234,000</u>	

		<u>11,132,661</u>

Other Provincial Government Departments (Not including GBE's)

Employment Programs	-	
Adult Learning Centres	987,239	
Other:	-	
<u>Transportation</u>	<u>50,000</u>	

		<u>1,037,239</u>

Funding of Schools Program (previous page)	<u>25,670,253</u>
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TOTAL PROVINCIAL GOVERNMENT REVENUE	<u><u>37,840,153</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:		-	

	_____		0
Municipal Government			
Special Requirement	35,270,332		
Less: Education Property Tax Credit	(6,679,603)		
Less: Tax Incentive Grant	(2,934,354)	25,656,375	
Other:		-	25,656,375
	_____	_____	
Other School Divisions			
Transfer Fees		65,000	
Residual Fees		65,000	
Transportation of Pupils		-	
Other:		-	

	_____		130,000
First Nations			
Tuition Fees		309,928	
Transportation of Pupils		-	
Other:		-	

	_____		309,928
Private Organizations and Individuals (Includes GBE's)			
Regular Tuition		-	
International Tuition		-	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:		-	

	_____		0
Other Sources			
Interest		-	
Donations		-	
Other:	Car plug - staff	11,500	
	Instrument rental	7,000	
	Use of gym	4,000	
	Daycare rent	37,920	
	Transportation - School of Choice	3,000	

	_____		63,420
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			<u>26,159,723</u>

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 TOTALS	2015 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	27,555,654	10,386,602	731,645	185,409	1,450,242	1,414,890	2,880,552	2,035,214		46,640,208	44,068,759
Employees Benefits and Allowances	1,462,753	882,988	49,020	12,335	158,220	86,991	410,334	302,673		3,365,314	3,233,616
Services	1,427,226	439,584	161,574	16,150	524,793	175,384	260,844	3,220,345		6,225,900	5,910,466
Supplies, Materials and Minor Equipment	2,690,149	96,750	15,000	59,384	35,850	108,284	1,514,750	361,135		4,881,302	5,067,813
Short Term Loan Interest and Bank Charges									120,000	120,000	120,000
Bad Debt Expense									3,000	3,000	3,000
Transfers	562,000	100,000	30,000	0	(13,500)	0	0	0	(PAYROLL TAX) 1,010,000	1,688,500	1,660,000
TOTALS	33,697,782	11,905,924	987,239	273,278	2,155,605	1,785,549	5,066,480	5,919,367	1,133,000	62,924,224	60,063,654

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2016

REGULAR INSTRUCTION	10	SINGLE TRACK SCHOOLS *			80	90	TOTALS
		ADMINISTRATION	20 ENGLISH LANGUAGE	50 FRANÇAIS			
CODE OBJECT \ PROGRAM							
3XX SALARIES							
320 Executive, Managerial and Supervisory	2,125,135						2,125,135
330 Instructional - Teaching	53890	11,993,167			11,879,059		23,926,116
350 Instructional - Other		67,396			64,178		131,574
360 Technical, Specialized and Service		90,766			87,838		178,604
370 Secretarial, Clerical and Other	817,018						817,018
390 Information Technology	377,207						377,207
Total Salaries	3,373,250	12,151,329	0	0	12,031,075	0	27,555,654
4XX EMPLOYEES BENEFITS AND ALLOWANCES	263,894	606,355			592,504		1,462,753
5-6XX SERVICES							
510 Professional, Technical and Specialized		128,607			21,000		149,607
520 Communications	98,000						98,000
540 Travel and Meetings	84,900	74,050			2,350		161,300
560 Tuition		117,600					117,600
570 Printing and Binding							0
580 Insurance and Bond Premiums		4,000					4,000
590 Maintenance and Repair Services		140,501			43,479		183,980
610 Rentals		148,855			148,855		297,710
630 Advertising		4,500					4,500
640 Dues and Fees		30,000			30,000		60,000
650 Professional and Staff Development	35,000						35,000
680 Information Technology Services	44,109	135,710			135,710		315,529
Total Services	262,009	783,823	0	0	381,394	0	1,427,226
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies		737,009			766,394		1,503,403
740 Curricular and Media Materials		142,000			179,500		321,500
760 Minor Equipment		110,450			104,950		215,400
780 Information Technology Equipment		324,923			324,923		649,846
Total Supplies, Materials & Minor Equipment	0	1,314,382	0	0	1,375,767	0	2,690,149
95X-99 TRANSFERS							
960 School Divisions		316,000				240,000	556,000
980 Organizations, Individuals and Other Entities		6,000					6,000
Total Transfers	0	322,000	0	0	0	240,000	562,000
TOTALS	3,899,153	15,177,889	0	0	14,380,740	240,000	33,697,782

* 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	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	231,079						231,079
330	Instructional - Teaching			332,227	712,727	2,958,410	994,220	4,997,584
350	Instructional - Other		7,986		4,120,520			4,128,506
360	Technical, Specialized and Service				33,000			33,000
370	Secretarial, Clerical and Other	72,068	17,340					89,408
380	Clinician		860,116					860,116
390	Information Technology				46,909			46,909
	Total Salaries	303,147	885,442	332,227	4,913,156	2,958,410	994,220	10,386,602
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	18,631	47,832	18,272	584,553	160,413	53,287	882,988
5-6XX	SERVICES							
510	Professional, Technical and Specialized			328,584	20,000			348,584
520	Communications	5,500	8,000					13,500
540	Travel and Meetings	6,500	48,000		9,500	3,000		67,000
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	56,500	328,584	29,500	3,000	0	439,584
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	3,000	27,600		47,000	5,500		83,100
740	Curricular and Media Materials							0
760	Minor Equipment							0
780	Information Technology Equipment		2,400		11,250			13,650
	Total Supplies, Materials & Minor Equipment	3,000	30,000	0	58,250	5,500	0	96,750
95X-99	TRANSFERS							
960	School Divisions				100,000			100,000
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	100,000			100,000
TOTALS		346,778	1,019,774	679,083	5,685,459	3,127,323	1,047,507	11,905,924

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory	116,793		116,793
330	Instructional - Teaching		489,473	489,473
350	Instructional - Other		64,255	64,255
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other	61,124		61,124
390	Information Technology			0
	Total Salaries	177,917	553,728	731,645
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	11,902	37,118	49,020
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications	11,810		11,810
530	Utility Services	17,710		17,710
540	Travel and Meetings	5,923		5,923
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services	35,544		35,544
610	Rentals	80,301		80,301
620	Property Taxes			0
630	Advertising			0
640	Dues and Fees	1,200		1,200
650	Professional and Staff Development			0
680	Information Technology Services		9,086	9,086
	Total Services	152,488	9,086	161,574
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies	5,000	1,000	6,000
740	Curricular and Media Materials		9,000	9,000
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials & Minor Equipment	5,000	10,000	15,000
95X-99	TRANSFERS			
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge *	30,000		30,000
	Total Transfers	30,000	0	30,000
TOTALS		377,307	609,932	987,239

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

Budget for the Year Ending June 30, 2016

COMMUNITY EDUCATION AND SERVICES		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				185,409	185,409
390	Information Technology					0
	Total Salaries	0	0	0	185,409	185,409
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				15,250	15,250
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	16,150	16,150
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies				59,384	59,384
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	59,384	59,384
95X-99 TRANSFERS						
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		0	0	0	273,278	273,278

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	142,600				142,600
320	Executive, Managerial and Supervisory		344,125	280,107	103,587	727,819
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other	56,366	169,488	353,969		579,823
390	Information Technology					0
	Total Salaries	198,966	513,613	634,076	103,587	1,450,242
4XX EMPLOYEES BENEFITS AND ALLOWANCES		11,933	45,525	86,364	14,398	158,220
5-6XX SERVICES						
510	Professional, Technical and Specialized	9,000	35,000	64,200		108,200
520	Communications		14,000	27,000		41,000
540	Travel and Meetings	30,000	33,000	10,000		73,000
570	Printing and Binding					0
580	Insurance and Bond Premiums			55,000		55,000
590	Maintenance and Repair Services		1,500	2,000		3,500
610	Rentals			3,750		3,750
630	Advertising			10,000		10,000
640	Dues and Fees	70,403				70,403
650	Professional and Staff Development	28,500	26,000	26,000		80,500
680	Information Technology Services	10,480	1,800	2,160	65,000	79,440
	Total Services	148,383	111,300	200,110	65,000	524,793
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		9,000	15,250		24,250
740	Curricular and Media Materials					0
760	Minor Equipment			2,000		2,000
780	Information Technology Equipment	2,000	1,500	6,100		9,600
	Total Supplies, Materials & Minor Equipment	2,000	10,500	23,350	0	35,850
95X-99 TRANSFERS						
960	School Divisions					0
980	Organizations, Individuals and Other Entities		16,500			16,500
999	Recharge			(30,000)		(30,000)
	Total Transfers	0	16,500	(30,000)		(13,500)
TOTALS		361,282	697,438	913,900	182,985	2,155,605

* 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, 2016

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	32,375					32,375
330	Instructional - Teaching		418,959		512,691		931,650
350	Instructional - Other			423,874			423,874
360	Technical, Specialized and Service					13,974	13,974
370	Secretarial, Clerical and Other		13,017				13,017
390	Information Technology						0
	Total Salaries	32,375	431,976	423,874	512,691	13,974	1,414,890
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	1,129	19,499	62,068	4,295		86,991
5-6XX	SERVICES						
510	Professional, Technical and Specialized					3,625	3,625
520	Communications		2,000				2,000
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			4,000	134,650		138,650
680	Information Technology Services			23,109			23,109
	Total Services	0	10,000	27,109	134,650	3,625	175,384
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		17,000			3,000	20,000
740	Curricular and Media Materials			88,284			88,284
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	17,000	88,284	0	3,000	108,284
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		33,504	478,475	601,335	651,636	20,599	1,785,549

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	173,475					173,475
350	Instructional - Other						0
360	Technical, Specialized and Service		2,623,437				2,623,437
370	Secretarial, Clerical and Other	83,640					83,640
390	Information Technology						0
	Total Salaries	257,115	2,623,437		0	0	2,880,552
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	34,720	375,614				410,334
5-6XX	SERVICES						
510	Professional, Technical and Specialized		4,500				4,500
520	Communications	10,100	18,575				28,675
540	Travel and Meetings	5,500	6,000	8,000		30,849	50,349
570	Printing and Binding						0
550	Transportation of Pupils						0
580	Insurance and Bond Premiums		76,000				76,000
590	Maintenance and Repair Services		80,000				80,000
610	Rentals	2,200					2,200
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development	2,000	7,500				9,500
680	Information Technology Services	9,620					9,620
	Total Services	29,420	192,575	8,000	0	30,849	260,844
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	5,050	1,498,700				1,503,750
740	Curricular and Media Materials						0
760	Minor Equipment		10,000				10,000
780	Information Technology Equipment	1,000					1,000
	Total Supplies, Materials & Minor Equipment	6,050	1,508,700		0	0	1,514,750
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge		(120,000)			120,000	0
	Total Transfers	0	(120,000)	0	0	120,000	0
TOTALS		327,305	4,580,326	8,000	0	150,849	5,066,480

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	GROUND	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	100,092					100,092
360	Technical, Specialized and Service		1,841,206		31,225		1,872,431
370	Secretarial, Clerical and Other	49,674	13,017				62,691
390	Information Technology						0
	Total Salaries	149,766	1,854,223	0	31,225	0	2,035,214
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	20,890	273,548		8,235		302,673
5-6XX	SERVICES						
510	Professional, Technical and Specialized		6,200				6,200
520	Communications	3,750	10,000				13,750
530	Utility Services		1,089,294		77,022		1,166,316
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		748,430	475,540	31,800	310,000	1,565,770
610	Rentals		58,976				58,976
620	Property Taxes		56,000		58,575		114,575
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development	2,500	73,258				75,758
680	Information Technology Services						0
	Total Services	21,250	2,246,158	475,540	167,397	310,000	3,220,345
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	1,500	303,600		4,935		310,035
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	4,935	0	361,135
960	School Divisions						
999	Recharge						0
TOTALS		193,406	4,728,629	475,540	211,792	310,000	5,919,367

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2015
REGULAR INSTRUCTION	
English Language - Single Track	2,072.5
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	1,557.5
- Francais	-
- French Immersion	673.5
- Other Bilingual	52.0
Senior Years Technology Education	-
	<u>2,283.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>4,355.5</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	3,456
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	2,480,804
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	2,480,804
LOADED KILOMETERS (For the period ended June 30)	1,519,602

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	18.20	2.00	1.00		6.75	0.25	2.00	1.00	31.20
330	Instructional - Teaching	273.60	53.57	5.40			7.50			340.07
350	Instructional - Other	4.50	138.00	1.60			11.55			155.65
360	Technical, Specialized and Service	8.71	3.20				1.00	98.00	39.89	150.80
370	Secretarial, Clerical and Other	23.15	2.00	1.60		11.50	0.25	2.50	1.25	42.25
380	Clinician		11.68		2.17					13.85
390	Information Technology	6.00	0.50							6.50
TOTALS (excluding Trustees)		334.16	210.95	9.60	2.17	18.25	20.55	102.50	42.14	740.32

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		
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310 TRUSTEES		9.00
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**CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES**

Administration Costs

Divisional Administration, Function 500	2,155,605
Less: Liability Insurance	46,600
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u><u>2,109,005 (A)</u></u>

Expense Base

Total Operating Expenses	62,924,224
Plus: Transfers to Capital	1,075,652
Less: Adult Learning Centres, Function 300	987,239
	<u><u>63,012,637 (B)</u></u>

Percentage (A) / (B) 3.35%

Maximum Allowable Percentage 3.62%

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

Self-Administered Pension Plans

Expenses ⁽¹⁾	
Administration (deducted above)	- *
Other: _____	-
_____	-
	<u><u>0</u></u>
Associated Revenue ⁽²⁾	<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	10,858,417	0	2,539,610	0	0	0	0	8,318,807
270 Counselling and Guidance	1,047,507	0	0	0	0	0	0	1,047,507
300 Adult Learning Centres	987,239				987,239	0	0	
400 Community Education and Services	273,278		56,826	0	234,000	0	0	
620 Library / Media Centre	601,335	0	0	0	0	0	0	601,335
630 Professional and Staff Development	651,636	0	0	0	0	0	0	651,636
800 Operations and Maintenance	5,919,367	0	0	153,720	0	0	53,920	5,711,727
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	2,596,436	153,720	1,221,239	0	53,920	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	3,904,127	71,400	1,334,704	439,928	9,500	(1)
TOTALS	20,338,779	0	6,500,563	225,120	2,555,943	439,928	63,420	16,331,012

OTHER FUNCTION/PROGRAMS EXPENSES	42,585,445	<input type="checkbox"/> OPEN OR CLOSE DETAIL
TOTAL EXPENSES	62,924,224	

CALCULATION OF UNSUPPORTED EXPENSES		
OTHER FUNCTION/PROGRAMS EXPENSES	42,585,445	
TOTAL ALLOWABLE EXPENSES	16,331,012	
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(5,759,659)	<input type="checkbox"/> OPEN OR CLOSE DETAIL
Base Support (from page 2)	(13,920,835)	
Formula Guarantee (from page 2)	(1,147,292)	
SCHOOL BUS AMORTIZATION (from F/S)	643,143	
TOTAL UNSUPPORTED EXPENSES	38,731,814	

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

APPENDIX B

OTHER PROVINCIAL GOVERNMENT REVENUE:

	Allocable	Non-allocable	Total
Other Dept. of Education			
General Support Grant		977,000	977,000
Education Property Tax Credit		6,679,603	6,679,603
Tax Incentive Grant		2,934,354	2,934,354
All other	541,704		541,704
Other Provincial Government Departments	1,037,239		1,037,239
Total Revenue	1,578,943	10,590,957	12,169,900

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		25,656,375	25,656,375
Other	0		0
Other School Divisions			
Transfer Fees	65,000		65,000
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	63,420		63,420
Total Revenue	503,348	25,656,375	26,159,723

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	12,169,900
Education Property Tax Credit	(6,679,603)
Tax Incentive Grant	(2,934,354)
PROVINCIAL REVENUE FOR EQUALIZATION	2,555,943
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	439,928
 TOTAL ALLOCABLE OTHER REVENUE	 63,420
 TOTAL ALLOCABLE NON-PROV. SOURCES	 503,348

