

Manitoba 
Education and Advanced Learning R3G 0T3

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

KELSEY SCHOOL DIVISION
P.O. BOX 4700
THE PAS, MANITOBA R9A 1R4

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2016

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.

FRAME / ERROR REPORT

FRAME EXPENSES:	EXPENSES - TRANSFERS =		FRAME	FTE	COST PER PUPIL	
			EXPENSES	PUPILS	2015/16	2014/15
FUNCTION 100						
ADMINISTRATION	1,406,426	0	1,406,426	1,568.2	887	871
SENIOR YEARS TECHNOLOGY	0	0	0	0.0	0	0
ENGLISH LANGUAGE	4,949,157	0	4,949,157	928.7	5,329	5,137
FRANÇAIS	0	0	0	0.0	0	0
FRENCH IMMERSION	0	0	0	0.0	0	0
DUAL TRACK	3,673,673	0	3,673,673	839.5	5,745	4,928
TOTAL FUNCTION 100	10,029,266	0	10,029,266	1,568.2	6,395	5,917
FUNCTION 200						
ADMINISTRATION/COORDINATION	143,105	0	143,105	1,568.2	91	94
CLINICAL AND RELATED SERVICES	280,240	0	280,240	1,568.2	179	122
SPECIAL PLACEMENT	1,524,314	0	1,524,314			
REGULAR PLACEMENT	1,123,800	0	1,123,800	1,568.2	717	642
RESOURCE SERVICES	1,342,271	-	1,342,271	1,568.2	856	805
COUNSELLING & GUIDANCE	609,130	-	609,130	1,568.2	388	353
TOTAL FUNCTION 200	5,022,860	0	5,022,860	1,568.2	3,203	2,954
FUNCTION 500						
BOARD OF TRUSTEES	125,000	0	125,000	1,568.2	80	81
INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	165,660	0	165,660	1,568.2	99	87
BUSINESS ADMINISTRATIVE SERVICES	645,430	0	645,430	1,568.2	348	342
MANAGEMENT INFORMATION SERVICES	55,000	-	55,000	1,568.2	35	9
TOTAL FUNCTION 500	881,090	0	881,090	1,568.2	562	518
FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	26,130	-	26,130	1,568.2	17	14
CURRICULUM CONSULTING/DEVELOPMENT	80,080	-	80,080	1,568.2	51	47
LIBRARY/ MEDIA CENTRE	186,765	-	186,765	1,568.2	125	122
PROFESSIONAL & STAFF DEVELOPMENT	124,000	-	124,000	1,568.2	79	76
OTHER	46,540	17,500	29,040	1,568.2	19	17
TOTAL FUNCTION 600	473,515	17,500	456,015	1,568.2	291	276

PUPIL/TEACHER RATIOS:

	REGULAR INSTRUCTION		EDUCATOR	
	2015/16	2014/15	2015/16	2014/15
ENROLMENT	1,588.2	1,561.0	1,568.2	1,561.0
TEACHERS	98.40	90.40	130.40	123.80
RATIO	16.3	17.3	12.0	12.6

ANALYSIS OF TRANSPORTATION EXPENSES:

	REGULAR	COST PER	COST PER	COST PER	ADMIN.,	COST PER
	TRANSPORTN	TRANSPORTED	TOTAL KM	COST PER	REGULAR	TOTAL KM
	PROGRAM 720	PUPIL	(bus routes)	LOADED KM	AND OTHER (710, 720, 790)	(log book)
2015/16	438,780	946	2.88	4.57	591,328	3.24
2014/15	462,675	997	2.84	5.76	680,265	2.95

TOTAL OPERATING EXPENSE PER PUPIL:

	TOTAL EXPENSES	- OPERATING TRANSFERS	CONSOLIDATED EXPENSES	- FUNCTIONS 300 AND 400	EXPENSES FOR PER PUPIL	COST PER PUPIL
2015/16	20,647,549	(17,500)	20,630,049	(888,210)	19,841,839	12,716
2014/16	19,421,049	(17,500)	19,403,549	(688,355)	18,705,194	11,883

SALARY/PERSONNEL REPORT:

	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	698,000	6.75	103,111	107,100	1.00	107,100
330 INSTRUCTIONAL - TEACHING	7,599,460	98.40	78,832	2,282,687	25.00	89,518
350 INSTRUCTIONAL - OTHER	62,000	3.00	20,667	1,855,795	52.00	36,688
360 TECHNICAL, SPECIALIZ'D & SERVICE	5,950	0.25	23,800	7,500	0.25	30,000
370 SECRETARIAL, CLERICAL & OTHER	398,200	8.75	45,280	25,000	0.50	48,000
380 CLINICIAN				256,200	3.00	85,067
390 INFORMATION TECHNOLOGY	124,500	2.00	62,250	0	0.00	0
	FUNCTION 500			FUNCTION 600		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	231,200	1.85	124,973	101,000	0.75	134,667
330 INSTRUCTIONAL - TEACHING				0	0.00	0
350 INSTRUCTIONAL - OTHER				0	0.00	0
360 TECHNICAL, SPECIALIZ'D & SERVICE	0	0.00	0	174,000	4.60	37,826
370 SECRETARIAL, CLERICAL & OTHER	230,100	5.20	44,250	0	0.00	0
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0
	FUNCTION 700			FUNCTION 800		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	45,000	0.50	90,000	45,000	0.50	90,000
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECIALIZ'D & SERVICE	252,000	8.00	31,500	1,116,700	22.86	48,871
370 SECRETARIAL, CLERICAL & OTHER	34,000	0.66	52,308	25,000	0.50	50,000
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0

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**OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2016

Revenue

Provincial Government	16,673,728
Federal Government	21,000
Municipal Government - Property Tax	3,722,821
- Other	-
Other School Divisions	10,000
First Nations	10,000
Private Organizations and Individuals	-
Other Sources	-
	<u>20,437,549</u>

Expenses

Regular Instruction	10,029,256
Student Support Services	5,022,860
Adult Learning Centres	608,075
Community Education and Services	80,135
Divisional Administration	881,090
Instructional and Other Support Services	473,515
Transportation of Pupils	601,328
Operations and Maintenance	2,574,760
Fiscal	376,530
	<u>20,647,549</u>

Current Year Operating Surplus (Deficit)	(210,000)
Net Transfers from (to) Capital Fund	<u>(40,000)</u>
Net Current Year Surplus (Deficit)	(250,000)

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

Budget for the Year Ending June 30, 2016

Funding of Schools Program

Base Support		
Instructional	2,951,971	
Additional Instructional Support for Small Schools	-	
Sparsity	24,882	
Curricular Materials	91,914	
Information Technology	94,978	
Library Services	140,935	
Student Services	538,355	
Counselling and Guidance	127,148	
Professional Development	78,127	
Physical Education	31,125	
Occupancy	955,890	
	<hr/>	5,035,325
Categorical Support		
Transportation	285,148	
Board and Room	-	
Special Needs: Coordinator/Clinician	183,829	
Special Needs: Level 2	437,950	
Special Needs: Level 3	297,468	
Senior Years Technology Education	55,000	
English as an Additional Language	6,600	
Aboriginal Academic Achievement (Included BSSAP)	161,500	
Aboriginal and International Languages	-	
French Language Education	43,600	
Small Schools	13,265	
Enrolment Change	96,667	
Northern Allowance	1,026,373	
Early Childhood Development Initiative	27,316	
Literacy and Numeracy	116,424	
Education for Sustainable Development	3,500	
	<hr/>	2,754,640
Equalization		4,903,239
Additional Equalization		970,692
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	60,780	
Technology Education Equipment Replacement	20,500	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	
	<hr/>	81,280
		<hr/>
		13,745,176

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	235,000
Shared Services	-
Special Needs	-
Institutional Programs	-
Nursing Supports (URIS)	-
Substitute Fees	-
General Support Grant	320,000
Education Property Tax Credit	1,130,510
Tax Incentive Grant	309,407
Smaller Classes Initiative (K-3)	90,000
Community Schools	65,000
Healthy Schools Initiative	-
Learning to Age 18 Coordinator	-
Other:	-
Northern Learning Support Center	60,000
Grant in lieu of Taxes	5,000

 2,214,917
Other Provincial Government Departments (Not including GBE's)

Employment Programs	1,560
Adult Learning Centres	608,075
Other: Building Rentals	42,000
Parking	12,000
Lunch Supervision Program	50,000

 713,635
Funding of Schools Program (previous page)

 13,745,176
TOTAL PROVINCIAL GOVERNMENT REVENUE

 16,673,728

**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		21,000	
English as an Additional Language (Adults)		-	
Other:	_____		

	_____		21,000

Municipal Government

Special Requirement	5,162,738		
Less: Education Property Tax Credit	(1,130,510)		
Less: Tax Incentive Grant	(309,407)	3,722,821	
Other:	_____		
	_____		3,722,821

Other School Divisions

Transfer Fees		-	
Residual Fees		10,000	
Transportation of Pupils		-	
Other:	_____		

	_____		10,000

First Nations

Tuition Fees		10,000	
Transportation of Pupils		-	
Other:	_____		

	_____		10,000

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:	_____		

	_____		0

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE		<u>3,763,821</u>
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OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2016

FUNCTION \ OBJECT	FUNCTION									TOTALS	
	100	200	300	400	500	600	700	800	900	2016	2015
Salaries	8,884,100	4,531,292	465,200	71,000	528,300	275,000	331,000	1,186,700		16,272,592	14,967,976
Employees Benefits and Allowances	671,475	404,090	40,875	9,135	62,490	32,355	51,490	171,240		1,443,150	1,456,681
Services	92,886	18,200	36,750	-	257,800	127,000	83,588	998,820		1,615,044	1,679,720
Supplies, Materials and Minor Equipment	380,795	69,278	65,250	-	32,500	21,660	135,250	218,000		922,733	936,172
Short Term Loan Interest and Bank Charges									30,000	30,000	30,000
Bad Debt Expense										0	0
Transfers	0	0	0	0	0	17,500	0	0	346,530 (PATROL TAX)	364,030	350,500
TOTALS	10,029,256	5,022,860	608,075	80,135	881,090	473,515	601,328	2,574,760	376,530	20,647,549	19,421,049

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2016

CODE	OBJECT \ PROGRAM	ADMINISTRATION	SINGLE TRACK SCHOOLS *				DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
			20 ENGLISH LANGUAGE	50 FRANCAIS	70 FRENCH IMMERSION	80			
REGULAR INSTRUCTION									
3XX SALARIES									
320	Executive, Managerial and Supervisory	696,000						696,000	
330	Instructional - Teaching	0	4,381,200	0		3,218,250		7,599,450	
350	Instructional - Other					62,000		62,000	
360	Technical, Specialized and Service		5,950	0				5,950	
370	Secretarial, Clerical and Other	396,200						396,200	
390	Information Technology	124,500						124,500	
Total Salaries		1,216,700	4,387,150	0	0	3,280,250	0	8,884,100	
4XX EMPLOYEES BENEFITS AND ALLOWANCES									
5-6XX SERVICES		119,070	285,255	0		267,150		671,475	
510	Professional, Technical and Specialized	2,200						2,200	
520	Communications	40,100						40,100	
540	Travel and Meetings	6,336						6,336	
560	Tuition							0	
570	Printing and Binding		1,750			800		2,550	
580	Insurance and Bond Premiums		0					0	
590	Maintenance and Repair Services		19,150			14,500		33,650	
610	Rentals							0	
630	Advertising							0	
640	Dues and Fees							0	
650	Professional and Staff Development							0	
680	Information Technology Services	8,050						8,050	
Total Services		56,686	20,900	0	0	15,300	0	92,886	
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT									
710	Supplies	12,670				52,818		156,293	
740	Curricular and Media Materials		90,805			21,555		65,412	
760	Minor Equipment	1,300	43,867			12,600		72,590	
780	Information Technology Equipment		58,690			24,000		86,500	
Total Supplies, Materials & Minor Equipment		13,970	255,862	0	0	110,973	0	380,795	
95X-99 TRANSFERS									
960	School Divisions							0	
980	Organizations, Individuals and Other Entities							0	
Total Transfers		0	0	0	0	0	0	0	
TOTALS		1,406,426	4,949,157	0	0	3,673,673	0	10,029,256	

* 90% or more of enrollment is in one of the following instructional programs: English Language, Francais, French Immersion.
 ** includes multi-track schools.

OPERATING FUND - EXPENSE DETAIL: FUNCTION 200

25-Mar-15

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	107,100						107,100
330	Instructional - Teaching			871,696		895,066	515,935	2,282,697
350	Instructional - Other			497,795	1,001,400	325,100	31,500	1,855,795
360	Technical, Specialized and Service			0	0		7,500	7,500
370	Secretarial, Clerical and Other	23,000						23,000
380	Clinician		255,200					255,200
390	Information Technology							0
Total Salaries								
		130,100	255,200	1,389,491	1,001,400	1,220,166	554,935	4,531,292
4XX EMPLOYEES BENEFITS AND ALLOWANCES								
510	Professional, Technical and Specialized	10,855	16,440	133,135	115,750	97,240	30,670	404,090
520	Communications	1,500		4,250		1,200		6,950
540	Travel and Meetings	650	1,600			2,000		4,250
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services			1,600				1,600
610	Rentals							0
630	Advertising							0
640	Dues and Fees							0
650	Professional and Staff Development			400				5,000
680	Information Technology Services							400
Total Services								
		2,150	1,600	6,250	0	3,200	5,000	18,200
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies		7,000	12,288	2,100	15,165	16,015	52,568
740	Curricular and Media Materials			3,150	4,050	1,500	1,410	10,110
760	Minor Equipment				500		1,100	1,600
780	Information Technology Equipment					5,000		5,000
Total Supplies, Materials & Minor Equipment								
		0	7,000	15,438	6,650	21,665	18,525	69,278
95X-99 TRANSFERS								
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
Total Transfers								
		0	0	0	0			0
TOTALS		143,105	280,240	1,524,314	1,123,800	1,342,271	609,130	5,022,860

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 25-Mar-15
 Budget for the Year Ending June 30, 2016

CODE	OBJECT \ PROGRAM	ADULT LEARNING CENTRES		TOTALS
		10 ADMINISTRATION AND OTHER	20 INSTRUCTION	
3XX	SALARIES			
320	Executive, Managerial and Supervisory	81,000		81,000
330	Instructional - Teaching		284,700	284,700
350	Instructional - Other		62,000	62,000
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other	37,500		37,500
390	Information Technology			0
	Total Salaries	118,500	346,700	465,200
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			
510	Professional, Technical and Specialized	10,275	30,600	40,875
520	Communications	4,250		4,250
530	Utility Services			0
540	Travel and Meetings		5,600	5,600
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services		0	0
610	Rentals	26,400		26,400
620	Property Taxes			0
630	Advertising			0
640	Dues and Fees			0
650	Professional and Staff Development		3,500	3,500
680	Information Technology Services			0
	Total Services	27,650	9,100	36,750
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies	6,000	22,000	28,000
740	Curricular and Media Materials	2,000	15,000	17,000
760	Minor Equipment			0
780	Information Technology Equipment		20,250	20,250
	Total Supplies, Materials & Minor Equipment	8,000	57,250	65,250
95X-99	TRANSFERS			
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
TOTALS		164,425	443,650	608,075

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

CODE	OBJECT \ PROGRAM	10 CONTINUING EDUCATION	20 ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	30 COMMUNITY SERVICES AND RECREATION	40 PRE-KINDERGARTEN EDUCATION	TOTALS
COMMUNITY EDUCATION AND SERVICES						
3XX SALARIES						
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other			47,000		47,000
360	Technical, Specialized and Service			24,000		24,000
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0		71,000		71,000
4XX EMPLOYEES BENEFITS AND ALLOWANCES				9,135		9,135
5-6XX SERVICES						
510	Professional, Technical and Specialized					0
520	Communications					0
540	Travel and Meetings					0
570	Printing and Bindings					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
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies					0
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0		0		0
95X-99 TRANSFERS						
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0		0		0
TOTALS		0	0	80,135	0	80,135

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

CODE	OBJECT \ PROGRAM	10 BOARD OF TRUSTEES	20 INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	30 BUSINESS AND ADMINISTRATIVE SERVICES	50 MANAGEMENT INFORMATION SERVICES	TOTALS
DIVISIONAL ADMINISTRATION						
3XX SALARIES						
310	Trustees Remuneration	67,000				67,000
320	Executive, Managerial and Supervisory		133,200	98,000		231,200
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other	15,000		215,100		230,100
390	Information Technology					0
	Total Salaries	82,000	133,200	313,100	0	528,300
4XX EMPLOYEES BENEFITS AND ALLOWANCES						
	Total Salaries	500	6,260	55,730		62,490
5-6XX SERVICES						
510	Professional, Technical and Specialized			42,500		42,500
520	Communications		1,500	17,000		18,500
540	Travel and Meetings		700	23,000		23,700
570	Printing and Binding			2,000		2,000
580	Insurance and Bond Premiums			25,000		25,000
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising			12,600		12,600
640	Dues and Fees	29,000	6,500	3,500		39,000
650	Professional and Staff Development	13,500	7,500	11,000		32,000
680	Information Technology Services			7,500	55,000	62,500
	Total Services	42,500	16,200	144,100	55,000	257,800
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			24,500		24,500
740	Curricular and Media Materials			0		0
760	Minor Equipment			8,000		8,000
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	32,500	0	32,500
95X-99 TRANSFERS						
980	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0		0
TOTALS		125,000	155,660	\$45,430	55,000	881,090

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2016

INSTRUCTIONAL AND OTHER SUPPORT SERVICES	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION					LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	TOTALS
	05	10	20	30	80				
CODE OBJECT \ PROGRAM									
3XX SALARIES									
320 Executive, Managerial and Supervisory	25,000	76,000							101,000
330 Instructional - Teaching									0
350 Instructional - Other									0
360 Technical, Specialized and Service			151,000					23,000	174,000
370 Secretarial, Clerical and Other									0
390 Information Technology									0
Total Salaries	25,000	76,000	151,000	0				23,000	275,000
4XX EMPLOYEES BENEFITS AND ALLOWANCES	1,130	4,080	24,105					3,040	32,355
5-6XX SERVICES									0
510 Professional, Technical and Specialized								1,000	1,000
520 Communications								2,000	2,000
540 Travel and Meetings									0
560 Tuition									0
570 Printing and Binding									0
580 Insurance and Bond Premiums									0
590 Maintenance and Repair Services									0
610 Rentals									0
630 Advertising									0
640 Dues and Fees									0
650 Professional and Staff Development				124,000					124,000
680 Information Technology Services									0
Total Services	0	0	0	124,000				3,000	127,000
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT									0
710 Supplies			2,000					0	2,000
740 Curricular and Media Materials			13,005						13,005
760 Minor Equipment			6,655						6,655
780 Information Technology Equipment									0
Total Supplies, Materials & Minor Equipment	0	0	21,660	0				0	21,660
95X-99 TRANSFERS									0
960 School Divisions									0
980 Organizations, Individuals and Other Entities								17,500	17,500
Total Transfers								17,500	17,500
TOTALS	26,130	80,080	196,765	124,000				46,540	473,515

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2016

TRANSPORTATION OF PUPILS		10	20	70	80	90	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	45,000					45,000
350	Instructional - Other		0				0
360	Technical, Specialized and Service		252,000				252,000
370	Secretarial, Clerical and Other	34,000					34,000
390	Information Technology						0
	Total Salaries	79,000	252,000		0	0	331,000
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	12,700	38,790				51,490
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications		7,000				7,000
540	Travel and Meetings						0
570	Printing and Binding						0
550	Transportation of Pupils			10,000		57,138	67,138
580	Insurance and Bond Premiums		6,000			0	6,000
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees	250					250
650	Professional and Staff Development	3,200					3,200
680	Information Technology Services						0
	Total Services	3,450	13,000	10,000	0	57,138	83,588
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	250	127,500				127,750
740	Curricular and Media Materials						0
760	Minor Equipment		7,500				7,500
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	250	135,000		0	0	135,250
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge						0
	Total Transfers	0	0	0	0	0	0
TOTALS		95,400	438,790	10,000	0	57,138	601,328

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

OPERATIONS AND MAINTENANCE	10 ADMINISTRATION	20 SCHOOL BUILDINGS MAINTENANCE	50 SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	70 OTHER BUILDINGS	80 GROUNDS	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	45,000					45,000
360 Technical, Specialized and Service	0	1,106,000		10,700		1,116,700
370 Secretarial, Clerical and Other	25,000					25,000
390 Information Technology						0
Total Salaries	70,000	1,106,000	0	10,700	0	1,186,700
4XX EMPLOYEES BENEFITS AND ALLOWANCES						
5-6XX SERVICES	11,585	157,850		1,805		171,240
510 Professional, Technical and Specialized						0
520 Communications		15,800				15,800
530 Utility Services		468,700		41,450		510,150
540 Travel and Meetings	3,400					3,400
570 Printing and Binding						0
580 Insurance and Bond Premiums		140,000				140,000
590 Maintenance and Repair Services			165,720	6,000		204,220
610 Rentals		57,000				57,000
620 Property Taxes		50,000		14,500		64,500
630 Advertising						0
640 Dues and Fees	250					250
650 Professional and Staff Development	3,500					3,500
680 Information Technology Services						0
Total Services	7,150	731,500	165,720	61,950		998,820
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies	500	210,000				210,500
740 Curricular and Media Materials						0
760 Minor Equipment		7,500				7,500
780 Information Technology Equipment						0
Total Supplies, Materials & Minor Equipment	500	217,500	0	0	0	218,000
960 School Divisions						0
999 Recharge						0
TOTALS	89,235	2,212,850	165,720	74,455	32,500	2,574,760

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

Budget for the Year Ending June 30, 2016

Transfers to Capital Fund

Category "D" School Buildings	-
Bus Reserve	-
Bus Purchases	-
Other Vehicles	-
Furniture/Fixtures & Equipment	-
Computer Hardware & Software	-
Assets Under Construction	-
Other: Copier Division Office	20,000
Maintenance Vehicle	20,000

_____	40,000

Less: Transfers from Capital Fund

_____	0

Net Transfers to (from) Capital Fund 40,000

CAPITAL EXPENDITURES FOR STATISTICS CANADA

Budget for the Year Ending June 30, 2016

<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			-
Total	-	-	-

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, 2015
REGULAR INSTRUCTION		
English Language - Single Track		928.7
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	506.0	
- Francais	-	
- French Immersion	133.5	
- Other Bilingual	-	639.5
Senior Years Technology Education		-
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		<u>1,588.2</u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	464
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	182,656
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	163,856
LOADED KILOMETERS (For the period ended June 30)	96,040

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	6.75	1.00	0.75		1.85	0.75	0.50	0.50	12.10
330	Instructional - Teaching	96.40	25.50	4.25						126.15
350	Instructional - Other	3.00	52.00	2.00						57.00
360	Technical, Specialized and Service	0.25	0.25				4.50	8.00	22.85	35.95
370	Secretarial, Clerical and Other	8.75	0.50	1.00	0.50	5.20		0.65	0.50	17.10
380	Clinician		3.00							3.00
390	Information Technology	2.00								2.00
TOTALS (excluding Trustees)		117.15	82.25	8.00	0.50	7.05	5.35	9.15	23.85	253.30

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

310 TRUSTEES 7.00

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

Administration Costs

Divisional Administration, Function 500	881,090
Less: Liability Insurance	25,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>856,090 (A)</u>

Expense Base

Total Operating Expenses	20,847,549
Plus: Transfers to Capital	40,000
Less: Adult Learning Centres, Function 300	608,075
	<u>20,079,474 (B)</u>

Percentage (A) / (B)

4.26%

Maximum Allowable Percentage

5.00%

Calculation of **Maximum Allowable Percentage** :

If F.T.E. Enrolment is 5,000 or over = 3.50%

If F.T.E. Enrolment is 1,000 or less = 4.25%

If F.T.E. Enrolment is between 1,000 and 5,000, calculated as:
 3.5% + (5,000 – division enrolment X 0.0001875%) to a maximum of 4.25%

5.0% limit for Northern divisions

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

Foreign Student Programs

Expenses ⁽¹⁾	
Instructional	-
Administration (deducted above)	- *
Other: _____	-
	<u>0</u>
Associated Revenue ⁽²⁾	<u>-</u>

Self-Administered Pension Plans

Expenses ⁽¹⁾	
Administration (deducted above)	- *
Other: _____	-
	<u>0</u>
Associated Revenue ⁽²⁾	<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

FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	REDUCTIONS TO EXPENSES				NON-PROVINCIAL SOURCES		ALLOWABLE EXPENSES
			CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL REVENUE	TRANSFERS AND RESIDUAL FEES	OTHER		
210 - 260 Student Support Services	4,413,730	0	919,247	0	129,677	11,036	0	3,363,770	
270 Counselling and Guidance	609,130	0	0	0	17,896	1,523	0	589,711	
300 Adult Learning Centres	608,075	0	0	0	608,075	0	0	0	
400 Community Education and Services	80,135	0	0	0	2,364	200	0	190,492	
620 Library / Media Centre	196,765	0	0	0	5,781	492	0	120,047	
630 Professional and Staff Development	124,000	0	0	0	3,643	310	0	2,396,332	
800 Operations and Maintenance	2,574,780	20,000	0	60,780	131,209	6,439	0	0	
ALLOCATED ADJUSTMENTS/REDUCTIONS		20,000	919,247	60,780	898,635	20,000	0	0	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,835,393	20,500	590,000	0	21,000	(1)	
TOTALS	8,506,595	20,000	2,754,640	81,280	1,498,635	20,000	21,000	6,650,352	
OTHER FUNCTION/PROGRAMS EXPENSES	12,040,954								
TOTAL EXPENSES	20,547,549								
		<input type="checkbox"/> OPEN OR CLOSE DETAIL							
OTHER FUNCTION/PROGRAMS EXPENSES	12,040,954								
TOTAL ALLOWABLE EXPENSES	6,650,352								
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(2,486,883)								
Base Support (from page 2)	(5,036,325)								
Formula Guarantee (from page 2)	0								
SCHOOL BUS AMORTIZATION (from F/S)	72,976								
TOTAL UNSUPPORTED EXPENSES	11,262,064								

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

ADJUSTMENTS TO EXPENSES:
(enter deductions as negative amounts)

Function/ Program	Amount
Capitalized Energy Mgmt. Systems Costs (add) (1) (2)	800
Capitalized Section "D" School Bldgs. Costs (add) (1)	800
Transfers from Capital Fund (deduct)	800
Leased Non-School Space (deduct)	800
Other Capitalized Equipment and Vehicles (2) (Please specify item and Function/Program)	
Maintenance Vehicle	800
	20,000
Total Adjustments to Expenses (carried to page 18)	20,000

(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.

APPENDIX A

CATEGORICAL SUPPORT TO BE ALLOCATED

Special Needs: Coordinator/Clinician		183,829	
(A) Maximum Support		392,170	
(B) Eligible Expenses			
(C) Less related revenues		392,170	
(D) Allowable Expenses (B) - (C)			
Eligible Support (lessor of A or D)			183,829
Special Needs: Level 2 and 3			795,478
Aboriginal Academic: Achievement			161,500
Literacy & Numeracy			116,424
Board and Room			
(A) Maximum Support		0	
(B) Program Expenses		0	
Eligible Support (lessor of A or B)			0
Small Schools			
(A) Maximum Support		13,285	
(B) Program Expenses		536,643	
Eligible Support (lessor of A or B)			13,285
Early Childhood Development			27,316
Total allocable Categorical Support (carried to Allow Input)			1,237,752
Non-allocable Categorical Support			1,516,888
Total Categorical Support (carried to page 18)			2,754,640

OTHER PROGRAM SUPPORT:

School Buildings Support: "D" Projects	60,780
Technology Education Equipment & Skills Strategy Equipment Enhancement	20,500
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Amount carried forward to	81,280

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:

Program 850: School Building Repairs & Replacements

PLUS: Capitalized Section "D" Expenses (net)

LESS: Related revenue other than "D" Support

Allowable Section "D" Expenses

< OR >

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")

Refer to page 2 of the Allowable Expenses Guide when completing this section.

	165,720		
	0		
	0		
	165,720		
		(C)	165,720
		(D)	165,720

SENIOR STAFF ALLOCATION

	Position: Superintendent of Schools %	Position: Director of Transportation and Maintenance %	Position: %	Position: %	Position: %	Position: %
100 Regular Instruction						
200 Student Support Services						
300 Adult Learning Centres						
400 Community Education and Services						
500 Administration	85.00%					
600 Instructional and Other Support Services	15.00%	50.00%				
700 Transportation of Pupils		50.00%				
800 Operations and Maintenance						
TOTAL (must add to 100%)	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%

Notes: To be completed for senior staff allocated to more than one function per the above table.
 Senior staff includes superintendents and secretary-treasurers and one reporting level down.
 Refer to Allocation Rule 1(b) on page 11.1 of the FRAME Manual.