

**Manitoba**  
Education and Training



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

**EVERGREEN SCHOOL DIVISION**

P.O. BOX 1200  
GIMLI, MANITOBA R0C 1B0

**FRAME BUDGET**

**FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

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**OPERATING FUND  
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2019

**Revenue**

Provincial Government	12,762,497
Federal Government	-
Municipal Government - Property Tax	8,358,780
- Other	-
Other School Divisions	54,000
First Nations	145,000
Private Organizations and Individuals	46,000
Other Sources	12,000
	21,378,277

**Expenses**

Regular Instruction	11,172,612
Student Support Services	3,589,585
Adult Learning Centres	-
Community Education and Services	78,470
Divisional Administration	793,985
Instructional and Other Support Services	704,830
Transportation of Pupils	1,645,930
Operations and Maintenance	2,557,365
Fiscal	323,000
	20,865,777

Current Year Operating Surplus (Deficit)	512,500
Net Transfers from (to) Capital Fund	(512,500)
Net Current Year Surplus (Deficit)	0

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

Budget for the Year Ending June 30, 2019

**Funding of Schools Program**

Base Support		
Instructional	2,626,116	
Additional Instructional Support for Small Schools	-	
Sparsity	254,236	
Curricular Materials	81,768	
Information Technology	84,494	
Library Services	125,378	
Student Services	458,287	
Counselling and Guidance	113,112	
Professional Development	53,149	
Physical Education	34,125	
Occupancy	847,305	4,677,970
Categorical Support		
Transportation	873,845	
Board and Room	-	
Special Needs: Coordinator/Clinician	144,457	
Special Needs: Level 2	359,100	
Special Needs: Level 3	327,515	
Senior Years Technology Education	75,158	
English as an Additional Language	14,950	
Indigenous Academic Achievement (included BSSIP)	128,000	
Indigenous and International Languages	-	
French Language Education	6,500	
Small Schools	50,866	
Enrolment Change	51,722	
Northern Allowance	-	
Early Childhood Development Initiative	18,840	
Literacy and Numeracy	109,024	
Education for Sustainable Development	5,600	2,165,577
Equalization		-
Additional Equalization		-
Formula Guarantee		1,042,596
Other Program Support		
School Buildings Support: "D" Projects	60,000	
Technology Education Equipment Replacement	23,900	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	83,900
		<u>7,970,043</u>



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

Budget for the Year Ending June 30, 2019

<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	12,668,265		
Less: Education Property Tax Credit	(2,746,075)		
Less: Tax Incentive Grant	(1,563,410)	8,358,780	
Other:	_____	-	8,358,780
<b>Other School Divisions</b>			
Tuition Fees		-	
Transfer Fees		32,000	
Residual Fees		22,000	
Transportation of Pupils		-	
Other:	_____	-	
	_____		
	_____		54,000
<b>First Nations</b>			
Tuition Fees		145,000	
Transportation of Pupils		-	
Other:	_____	-	
	_____		
	_____		145,000
<b>Private Organizations and Individuals (Includes GBE's)</b>			
Regular Tuition		-	
International Tuition		-	
Continuing Education		-	
Other Tuition:	_____	-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:	_____	-	
	<u>Parking Fees</u>	2,000	
	<u>Building Rentals, Other Maintenance</u>	15,000	
	<u>Substitute Fees</u>	4,000	
	<u>Student Services</u>	5,000	
	<u>Misc. Transportation</u>	20,000	46,000
<b>Other Sources</b>			
Interest		12,000	
Donations		-	
Other:	_____	-	
	_____		
	_____		
	_____		
	_____		
	_____		12,000
<b>TOTAL NON-PROVINCIAL GOVERNMENT REVENUE</b>			<u>8,615,780</u>

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

Budget for the Year Ending June 30, 2019

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2019	2018
	Regular Instruction	Student Support Services	Adult Learning Centres	Community Education and Services	Divisional Administration	Instructional and Pupil Support Services	Transportation	Operations and Maintenance	Fiscal	TOTALS	TOTALS
Salaries	9,207,500	3,008,550	-	65,000	500,050	520,450	954,100	972,700		15,228,350	15,105,000
Employees Benefits and Allowances	723,795	312,535	-	7,770	61,435	44,100	153,630	156,365		1,459,630	1,491,400
Services	391,950	226,500	-	2,700	216,000	88,720	93,200	1,113,800		2,132,870	2,096,050
Supplies, Materials and Minor Equipment	769,367	42,000	-	3,000	16,500	46,060	445,000	314,500		1,636,427	1,691,586
Short Term Loan Interest and Bank Charges									8,000	8,000	15,000
Bad Debt Expense									(PAYROLL TAX)	0	0
Transfers	80,000	0	0	0	0	5,500	0	0	315,000	400,500	404,500
<b>TOTALS</b>	<b>11,172,612</b>	<b>3,589,585</b>	<b>0</b>	<b>78,470</b>	<b>793,985</b>	<b>704,830</b>	<b>1,645,930</b>	<b>2,557,365</b>	<b>323,000</b>	<b>20,865,777</b>	<b>20,803,536</b>

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

Budget for the Year Ending June 30, 2019

REGULAR INSTRUCTION	CODE	OBJECT \ PROGRAM	10				SINGLE TRACK SCHOOLS *			80	90	TOTALS
			ADMINISTRATION	ENGLISH LANGUAGE	FRANÇAIS	70 FRENCH IMMERSION	DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION				
3XX SALARIES												
	320	Executive, Managerial and Supervisory	880,000									880,000
	330	Instructional - Teaching	0	7,528,750						102,000		7,630,750
	350	Instructional - Other		202,500								202,500
	360	Technical, Specialized and Service	356,600									356,600
	370	Secretarial, Clerical and Other	137,650									137,650
	390	Information Technology	1,374,250	7,731,250	0	0	0	0	0	102,000		9,207,500
		Total Salaries	143,315	571,980						8,500		723,795
4XX EMPLOYEES BENEFITS AND ALLOWANCES												
5-6XX SERVICES												
	510	Professional, Technical and Specialized		27,500								27,500
	520	Communications	35,100	2,500								37,600
	540	Travel and Meetings	13,500	21,550								35,050
	560	Tuition		45,000								45,000
	570	Printing and Binding										0
	580	Insurance and Bond Premiums										0
	590	Maintenance and Repair Services	30,000	26,900								56,900
	610	Rentals		9,000								9,000
	630	Advertising		7,000								7,000
	640	Dues and Fees	400	2,000								2,400
	650	Professional and Staff Development	6,500									6,500
	680	Information Technology Services	3,000	162,000								165,000
		Total Services	88,500	303,450	0	0	0	0	0	0		391,950
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT												
	710	Supplies	21,000	411,011								432,011
	740	Curricular and Media Materials		93,430								93,430
	760	Minor Equipment	600	105,326								105,926
	780	Information Technology Equipment		138,000								138,000
		Total Supplies, Materials & Minor Equipment	21,600	747,767	0	0	0	0	0	0		769,367
95X-99 TRANSFERS												
	960	School Divisions		60,000			20,000					80,000
	980	Organizations, Individuals and Other Entities										0
		Total Transfers	0	60,000	0	0	20,000	0	0	0		80,000
TOTALS			1,627,665	9,414,447	0	0	20,000	0	0	110,500		11,172,612

\* 90% or more of enrollment 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, 2019

<b>STUDENT SUPPORT SERVICES</b>		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	TOTALS
3XX	SALARIES							
320	Executive, Managerial and Supervisory	149,050						149,050
330	Instructional - Teaching				1,500	660,000	438,000	1,099,500
350	Instructional - Other		39,000		1,292,000	230,000	12,500	1,573,500
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	36,500						36,500
380	Clinician		150,000					150,000
390	Information Technology							0
	Total Salaries	185,550	189,000	0	1,293,500	890,000	450,500	3,008,550
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	22,800	14,840		157,355	80,340	37,200	312,535
5-6XX	SERVICES							
510	Professional, Technical and Specialized		58,000		120,000			178,000
520	Communications	3,000						3,000
540	Travel and Meetings	6,000	10,000		2,000	5,000	500	23,500
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services	2,000						2,000
610	Rentals	1,500			500			2,000
630	Advertising				1,500			1,500
640	Dues and Fees	2,000				2,000		4,000
650	Professional and Staff Development	6,000						6,000
680	Information Technology Services				6,500			6,500
	Total Services	20,500	68,000	0	130,500	7,000	500	226,500
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	4,000	5,000		6,750	1,000	1,000	17,750
740	Curricular and Media Materials	4,000	5,000		3,000	3,650	2,600	18,250
760	Minor Equipment				6,000			6,000
780	Information Technology Equipment							0
	Total Supplies, Materials & Minor Equipment	8,000	10,000	0	15,750	4,650	3,600	42,000
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
	<b>TOTALS</b>	236,850	281,840	0	1,597,105	981,990	491,800	3,589,585

Budget for the Year Ending June 30, 2019

ADULT LEARNING CENTRES		10	20	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	
<b>3XX SALARIES</b>				
320	Executive, Managerial and Supervisory			0
330	Instructional - Teaching			0
350	Instructional - Other			0
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	0	0
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>				
<b>5-6XX SERVICES</b>				
510	Professional, Technical and Specialized			0
520	Communications			0
530	Utility Services			0
540	Travel and Meetings			0
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals			0
620	Property Taxes			0
630	Advertising			0
640	Dues and Fees			0
650	Professional and Staff Development			0
680	Information Technology Services			0
	Total Services	0	0	0
<b>7XX SUPPLIES, MATERIALS &amp; MINOR EQUIPMENT</b>				
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
<b>95X-99 TRANSFERS</b>				
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

Budget for the Year Ending June 30, 2019

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	TOTALS
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	
<b>3XX SALARIES</b>						
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other			65,000		65,000
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	65,000		65,000
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>						
5-6XX	EMPLOYEES BENEFITS AND ALLOWANCES					7,770
510	Professional, Technical and Specialized				2,000	2,000
520	Communications					0
540	Travel and Meetings				200	200
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					0
680	Information Technology Services					0
	Total Services	0	0	2,700		2,700
<b>7XX SUPPLIES, MATERIALS &amp; MINOR EQUIPMENT</b>						
710	Supplies				3,000	3,000
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	3,000	3,000
<b>95X-99 TRANSFERS</b>						
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
<b>TOTALS</b>		0	0	0	78,470	78,470

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

Budget for the Year Ending June 30, 2019

DIVISIONAL ADMINISTRATION		10	20	30	50	TOTALS
CODE	OBJECT \ PROGRAM	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	
3XX	SALARIES					
310	Trustees Remuneration	104,300				104,300
320	Executive, Managerial and Supervisory		155,500	116,450		271,950
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other			123,800		123,800
390	Information Technology					0
	Total Salaries	104,300	155,500	240,250	0	500,050
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	2,200	12,850	46,385		61,435
5-6XX	SERVICES					
510	Professional, Technical and Specialized	9,000		20,000		29,000
520	Communications	1,000	1,000	4,300		6,300
540	Travel and Meetings	20,000	10,000	1,500		31,500
570	Printing and Binding					0
580	Insurance and Bond Premiums			31,000		31,000
590	Maintenance and Repair Services			3,000	44,500	47,500
610	Rentals			3,500		3,500
630	Advertising	2,000		2,000		4,000
640	Dues and Fees	31,500	1,500	1,700		34,700
650	Professional and Staff Development	19,500	7,000	2,000		28,500
680	Information Technology Services					0
	Total Services	83,000	19,500	69,000	44,500	216,000
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies	5,500	1,000	6,500		13,000
740	Curricular and Media Materials			2,000		2,000
760	Minor Equipment					0
780	Information Technology Equipment			1,500		1,500
	Total Supplies, Materials & Minor Equipment	5,500	1,000	10,000	0	16,500
95X-99	TRANSFERS					
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
<b>TOTALS</b>		195,000	188,850	365,635	44,500	793,985

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 600**  
Budget for the Year Ending June 30, 2019

Evergreen School Division

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	TOTALS
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	
3XX	SALARIES						90,350
320	Executive, Managerial and Supervisory	90,350					287,600
330	Instructional - Teaching		155,400		132,200		142,500
350	Instructional - Other			142,500			0
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	90,350	155,400	142,500	132,200	0	520,450
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	8,000	10,750	24,100	1,250		44,100
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications		2,300				2,300
540	Travel and Meetings		7,500				7,500
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums					1,200	1,200
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising			500			500
640	Dues and Fees					500	500
650	Professional and Staff Development				72,220		72,220
680	Information Technology Services		9,800	4,500			4,500
	Total Services	0	9,800	5,000	72,220	1,700	88,720
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		5,000	2,600		6,000	13,600
740	Curricular and Media Materials			31,960			31,960
760	Minor Equipment					500	500
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	5,000	34,560	0	6,500	46,060
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities					5,500	5,500
	Total Transfers					5,500	5,500
	<b>TOTALS</b>	98,350	180,950	206,160	205,670	13,700	704,830

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

Budget for the Year Ending June 30, 2019

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	43,400					43,400
350	Instructional - Other						0
360	Technical, Specialized and Service		891,200				891,200
370	Secretarial, Clerical and Other	19,500					19,500
390	Information Technology						0
	Total Salaries	62,900	891,200		0		954,100
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	11,380	142,250				153,630
5-6XX	SERVICES						
510	Professional, Technical and Specialized		4,000				4,000
520	Communications	1,450	3,500				4,950
540	Travel and Meetings	750	10,000			9,000	19,750
570	Printing and Binding						0
550	Transportation of Pupils			5,000			5,000
580	Insurance and Bond Premiums	1,600	25,000				26,600
590	Maintenance and Repair Services	1,500	20,000				21,500
610	Rentals						0
630	Advertising		4,000				4,000
640	Dues and Fees	900					900
650	Professional and Staff Development	1,500	2,500				4,000
680	Information Technology Services	2,500					2,500
	Total Services	10,200	69,000	5,000	0	9,000	93,200
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	5,000	425,000				430,000
740	Curricular and Media Materials						0
760	Minor Equipment		15,000				15,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	5,000	440,000		0	0	445,000
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge		(55,000)			55,000	0
	Total Transfers	0	(55,000)	0	0	55,000	0
	<b>TOTALS</b>	89,480	1,487,450	5,000	0	64,000	1,645,930

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

Budget for the Year Ending June 30, 2019

OPERATIONS AND MAINTENANCE		10		20		50		70		80		TOTALS
		ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	FOUNDATIONS	GROUNDS	TOTALS				
3XX SALARIES												
320 Executive, Managerial and Supervisory		43,400										43,400
360 Technical, Specialized and Service					893,000				16,800			909,800
370 Secretarial, Clerical and Other		19,500										19,500
390 Information Technology												0
Total Salaries		62,900			893,000				16,800		0	972,700
4XX EMPLOYEES BENEFITS AND ALLOWANCES		11,380			142,950				2,035			156,365
5-6XX SERVICES												
510 Professional, Technical and Specialized			34,500									34,500
520 Communications		1,500	6,200									7,700
530 Utility Services			403,000						67,500			470,500
540 Travel and Meetings		500	1,300									1,800
570 Printing and Binding												0
580 Insurance and Bond Premiums			165,000									165,000
590 Maintenance and Repair Services		1,500	85,000		200,000			3,000		85,000		374,500
610 Rentals			1,000									1,000
620 Property Taxes			33,000						16,500			49,500
630 Advertising			2,000							500		2,500
640 Dues and Fees		800										800
650 Professional and Staff Development		1,500	2,000									3,500
680 Information Technology Services		2,500										2,500
Total Services		8,300	733,000		200,000			87,000		85,500		1,113,800
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT												
710 Supplies		3,000	233,000		48,000					500		284,500
740 Curricular and Media Materials												0
760 Minor Equipment			30,000									30,000
780 Information Technology Equipment												0
Total Supplies, Materials & Minor Equipment		3,000	263,000		48,000			0		500		314,500
960 School Divisions												0
999 Recharge												0
TOTALS		85,580	2,031,950	248,000	105,835	86,000	2,557,365					





**STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS**

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2018
<b>REGULAR INSTRUCTION</b>	
English Language - Single Track	1,329.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	-
- Francais	-
- French Immersion	-
- Other Bilingual	-
Senior Years Technology Education	<u>20.0</u>
<b>TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS</b>	<u><u>1,349.0</u></u>

<b>TRANSPORTATION OF PUPILS</b>	
TRANSPORTED STUDENTS (September 30)	960
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	800,000
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	750,000
LOADED KILOMETERS (For the period ended June 30)	460,000

**FULL TIME EQUIVALENT PERSONNEL EMPLOYED**

For the 2018/19 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	7.90	1.30			2.00	0.70	0.50	0.50	12.90
330	Instructional - Teaching	86.75	12.35				1.70			100.80
350	Instructional - Other	5.08	48.92		2.00		5.70			61.70
360	Technical, Specialized and Service							16.50	21.30	37.80
370	Secretarial, Clerical and Other	9.23	0.85			2.55		0.50	0.50	13.63
380	Clinician		2.00							2.00
390	Information Technology	2.00								2.00
<b>TOTALS (excluding Trustees)</b>		110.96	65.42	0.00	2.00	4.55	8.10	17.50	22.30	230.83

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis	0.20
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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	793,985
Less: Liability Insurance	31,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	15,000
	<u>747,985 (A)</u>

**Expense Base**

Total Operating Expenses	20,865,777
Plus: Transfers to Capital	512,500
Less: Adult Learning Centres, Function 300	0
	<u>21,378,277 (B)</u>

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

3.50%

**Maximum Allowable Percentage**

3.55%

Calculation of **Maximum Allowable Percentage**:  
 If F.T.E. Enrolment is 5,000 or over = 3.00%  
 If F.T.E. Enrolment is 1,000 or less = 3.60%  
 If F.T.E. Enrolment is between 1,000 and 5,000, calculated as:  
 (3.00% + (5,000 – division enrolment) X 0.0001500%) to a maximum of 3.60%  
 4.25% limit for Northern divisions

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

**Foreign Student Programs**

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

**Self-Administered Pension Plans**

Expenses <sup>(1)</sup>	
Administration (deducted above)	- *
Other: _____	-
	<u>0</u>
Associated Revenue <sup>(2)</sup>	<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	REDUCTIONS TO EXPENSES						ALLOWABLE EXPENSES
		ADJUSTMENTS TO EXPENSES <<<<< (from Appendix A) >>>>>	CATEGORICAL SUPPORT >>>>>	OTHER PROGRAM SUPPORT >>>>>	OTHER PROVINCIAL GOVERNMENT REVENUE <<<<<< (from Appendix B) >>>>>	NON-PROVINCIAL SOURCES		
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
210 - 260 Student Support Services	3,097,785	0	831,072	0	34,000	0	5,000	2,227,713
270 Counselling and Guidance	491,800	0	0	0	0	0	0	491,800
300 Adult Learning Centres	0							
400 Community Education and Services	78,470		18,840	0	0	0	0	
620 Library / Media Centre	206,160	0	0	0	0	0	0	206,160
630 Professional and Staff Development	205,670	0	40,000	0	0	0	0	165,670
800 Operations and Maintenance	2,557,365	0	0	60,000	0	0	17,000	2,480,365
<b>ALLOCATED ADJUSTMENTS/REDUCTIONS</b>		0	889,912	60,000	34,000	0	22,000	
<b>UNALLOCATED ADJUSTMENTS/REDUCTIONS</b>		0	1,275,665	23,900	448,969	199,000	24,000	(1)
<b>TOTALS</b>	6,637,250	0	2,165,577	83,900	482,969	199,000	46,000	5,571,708

OTHER FUNCTION/PROGRAMS EXPENSES	14,228,527
<b>TOTAL EXPENSES</b>	20,865,777

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	14,228,527
TOTAL ALLOWABLE EXPENSES	5,571,708
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(1,971,534)
Base Support (from page 2)	(4,677,970)
Formula Guarantee (from page 2)	(1,042,596)
SCHOOL BUS AMORTIZATION (from F/S)	256,195
<b>TOTAL UNSUPPORTED EXPENSES</b>	12,364,330



**CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES**

**APPENDIX B**

**OTHER PROVINCIAL GOVERNMENT REVENUE:**

	Allocable	Non-allocable	Total
Other Dept. of Education			
General Support Grant		305,302	305,302
Education Property Tax Credit		2,746,075	2,746,075
Tax Incentive Grant		1,563,410	1,563,410
All other	177,667		177,667
Other Provincial Government Departments	0		0
<b>Total Revenue</b>	<b>177,667</b>	<b>4,614,787</b>	<b>4,792,454</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		8,358,780	8,358,780
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	32,000		32,000
Residual Fees	22,000		22,000
All other	0		0
First Nations			
Tuition Fees	145,000		145,000
All other	0		0
Private Organizations and Individuals			
Tuition Fees	0		0
Ancillary Services	46,000		46,000
Other Sources		12,000	12,000
Interest			
Donations	0		0
Other	0		0
<b>Total Revenue</b>	<b>245,000</b>	<b>8,370,780</b>	<b>8,615,780</b>

**OTHER PROVINCIAL GOVERNMENT REVENUE:**

Total Revenue	4,792,454
Education Property Tax Credit	(2,746,075)
Tax Incentive Grant	(1,563,410)
<b>PROVINCIAL REVENUE FOR EQUALIZATION</b>	<b>482,969</b>
(to agree with Other Provincial Gov't Revenue on page 18)	

**NON-PROVINCIAL SOURCES:**

<b>TOTAL ALLOCABLE FEES</b>	<b>199,000</b>
(Tuition, Transfer and Residual Fees)	

**TOTAL ALLOCABLE OTHER REVENUE**

	<b>46,000</b>
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**TOTAL ALLOCABLE NON-PROV. SOURCES**

	<b>245,000</b>
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