

Manitoba
Education



Schools' Finance Branch
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EVERGREEN SCHOOL DIVISION

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FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2021

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2020/21 FRAME BUDGET

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OPERATING FUND SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2021

Revenue

Provincial Government	12,531,767
Federal Government	-
Municipal Government - Property Tax	8,770,114
- Other	-
Other School Divisions	50,000
First Nations	130,000
Private Organizations and Individuals	62,600
Other Sources	1,800
	21,546,281

Expenses

Regular Instruction	11,262,967
Student Support Services	3,617,475
Adult Learning Centres	-
Community Education and Services	70,800
Divisional Administration	767,474
Instructional and Other Support Services	613,455
Transportation of Pupils	1,788,870
Operations and Maintenance	2,775,240
Fiscal	330,000
	21,226,281

Current Year Operating Surplus (Deficit)	320,000
Net Transfers from (to) Capital Fund	(320,000)
Net Current Year Surplus (Deficit)	0

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

Budget for the Year Ending June 30, 2021

Funding of Schools Program

Base Support		
Instructional	2,701,076	
Additional Instructional Support for Small Schools	-	
Sparsity	243,024	
Curricular Materials	84,102	
Information Technology	86,905	
Library Services	128,956	
Student Services	458,348	
Counselling and Guidance	116,341	
Professional Development	54,666	
Physical Education	33,500	
Occupancy	<u>842,175</u>	4,749,093
Categorical Support		
Transportation	842,628	
Board and Room	-	
Special Needs: Coordinator/Clinician	148,581	
Special Needs: Level 2	359,100	
Special Needs: Level 3	327,515	
Senior Years Technology Education	61,958	
English as an Additional Language	21,350	
Indigenous Academic Achievement (included BSSIP)	128,000	
Indigenous and International Languages	-	
French Language Education	4,313	
Small Schools	50,758	
Enrolment Change	16,722	
Northern Allowance	-	
Early Childhood Development Initiative	17,510	
Literacy and Numeracy	112,136	
Education for Sustainable Development	<u>5,600</u>	2,096,171
Equalization		-
Additional Equalization		-
Formula Guarantee		734,166
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	<u>-</u>	<u>83,900</u>
		<u>7,663,330</u>

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

Budget for the Year Ending June 30, 2021

Federal Government			
Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:		-	

	_____		0
Municipal Government			
Special Requirement	13,180,062		
Less: Education Property Tax Credit	(2,908,449)		
Less: Tax Incentive Grant	(1,501,499)	8,770,114	
Other:		-	8,770,114
	_____	_____	
Other School Divisions			
Tuition Fees		-	
Transfer Fees		30,000	
Residual Fees		20,000	
Transportation of Pupils		-	
Other:		-	

	_____		50,000
First Nations			
Tuition Fees		130,000	
Transportation of Pupils		-	
Other:		-	

	_____		130,000
Private Organizations and Individuals (Includes GBE's)			
Regular Tuition		-	
International Tuition		-	
Continuing Education		1,600	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:		-	

	Fuel Equity payment	8,000	
	Transportation	5,000	
	Insurance rebates	8,000	
	Jordan's Principle	40,000	
	_____	_____	62,600
Other Sources			
Interest		-	
Donations		-	
Other:	Misc	1,800	

	_____		1,800
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			9,014,514

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2021

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2021	2020
	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	9,551,330	3,096,500	-	55,000	478,261	336,000	993,000	1,186,950		15,697,041	15,534,705
Employees Benefits and Allowances	824,060	384,450	-	10,100	60,600	40,600	169,410	203,150		1,692,370	1,601,284
Services	272,675	125,025	-	2,700	219,113	174,935	118,460	1,107,640		2,020,548	2,064,441
Supplies, Materials and Minor Equipment	540,902	11,500	-	3,000	9,000	51,920	503,000	277,500		1,396,822	1,492,085
Short Term Loan Interest and Bank Charges									-	0	8,500
Bad Debt Expense									-	0	0
Transfers	74,000	0	0	0	500	10,000	5,000	0	(PAYROLL TAX) 330,000	419,500	409,000
TOTALS	11,262,967	3,617,475	0	70,800	767,474	613,455	1,788,870	2,775,240	330,000	21,226,281	21,110,015

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2021

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	920,000						920,000
330 Instructional - Teaching		7,767,330				180,000	7,947,330
350 Instructional - Other		174,000					174,000
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	375,000						375,000
390 Information Technology	135,000						135,000
Total Salaries	1,430,000	7,941,330	0	0	0	180,000	9,551,330
4XX EMPLOYEES BENEFITS AND ALLOWANCES	154,400	654,860				14,800	824,060
5-6XX SERVICES							
510 Professional, Technical and Specialized	0	15,000					15,000
520 Communications	32,315	800					33,115
540 Travel and Meetings	10,450	3,000					13,450
560 Tuition							0
570 Printing and Binding	0						0
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services	26,500						26,500
610 Rentals	8,500	5,110					13,610
630 Advertising		7,000					7,000
640 Dues and Fees	500						500
650 Professional and Staff Development	3,000						3,000
680 Information Technology Services	500	160,000					160,500
Total Services	81,765	190,910	0	0	0	0	272,675
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	2,000	42,902					44,902
740 Curricular and Media Materials		422,000					422,000
760 Minor Equipment		22,000					22,000
780 Information Technology Equipment		52,000					52,000
Total Supplies, Materials & Minor Equipment	2,000	538,902	0	0	0	0	540,902
95X-99 TRANSFERS							
960 School Divisions		51,000		23,000			74,000
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	51,000	0	23,000	0	0	74,000
TOTALS	1,668,165	9,377,002	0	23,000	0	194,800	11,262,967

* 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, 2021

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	TOTALS
3XX SALARIES								
320	Executive, Managerial and Supervisory	51,360						51,360
330	Instructional - Teaching	95,640				665,000	454,000	1,214,640
350	Instructional - Other		46,000		1,320,000	250,000		1,616,000
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	46,000						46,000
380	Clinician		168,500					168,500
390	Information Technology							0
	Total Salaries	193,000	214,500	0	1,320,000	915,000	454,000	3,096,500
4XX EMPLOYEES BENEFITS AND ALLOWANCES		20,050	21,050		209,500	99,500	34,350	384,450
5-6XX SERVICES								
510	Professional, Technical and Specialized		35,000		40,000		15,000	90,000
520	Communications	2,066	1,260					3,326
540	Travel and Meetings	5,000	10,000		500	500	500	16,500
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services	3,066						3,066
610	Rentals	1,533						1,533
630	Advertising							0
640	Dues and Fees	2,000						2,000
650	Professional and Staff Development	3,600						3,600
680	Information Technology Services				5,000			5,000
	Total Services	17,265	46,260	0	45,500	500	15,500	125,025
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	3,000	1,500		3,500	500		8,500
740	Curricular and Media Materials		1,500		1,500			3,000
760	Minor Equipment							0
780	Information Technology Equipment							0
	Total Supplies, Materials & Minor Equipment	3,000	3,000	0	5,000	500	0	11,500
95X-99 TRANSFERS								
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		233,315	284,810	0	1,580,000	1,015,500	503,850	3,617,475

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 8-Oct-20
Budget for the Year Ending June 30, 2021

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	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
390	Information Technology			0
	Total Salaries	0	0	0
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			0
5-6XX	SERVICES			
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
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			
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
TOTALS		0	0	0

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

Budget for the Year Ending June 30, 2021

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				55,000	55,000
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	55,000	55,000
4XX EMPLOYEES BENEFITS AND ALLOWANCES					10,100	10,100
5-6XX SERVICES						
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					0
630	Advertising				500	500
640	Dues and Fees					0
650	Professional and Staff Development					0
680	Information Technology Services					0
	Total Services	0	0	0	2,700	2,700
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
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
95X-99 TRANSFERS						
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		0	0	0	70,800	70,800

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2021

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	90,261				90,261
320 Executive, Managerial and Supervisory		186,000	67,000		253,000
360 Technical, Specialized and Service					0
370 Secretarial, Clerical and Other			135,000		135,000
390 Information Technology					0
Total Salaries	90,261	186,000	202,000	0	478,261
4XX EMPLOYEES BENEFITS AND ALLOWANCES	2,200	16,300	42,100		60,600
5-6XX SERVICES					
510 Professional, Technical and Specialized			48,000		48,000
520 Communications	420	420	4,920		5,760
540 Travel and Meetings	12,853	5,000	3,000		20,853
570 Printing and Binding					0
580 Insurance and Bond Premiums			25,000		25,000
590 Maintenance and Repair Services			3,000	44,000	47,000
610 Rentals			2,000		2,000
630 Advertising			3,000		3,000
640 Dues and Fees	31,500	2,500	1,750		35,750
650 Professional and Staff Development	19,500	7,000	3,750		30,250
680 Information Technology Services			1,500		1,500
Total Services	64,273	14,920	95,920	44,000	219,113
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies		1,500	7,000		8,500
740 Curricular and Media Materials					0
760 Minor Equipment					0
780 Information Technology Equipment			500		500
Total Supplies, Materials & Minor Equipment	0	1,500	7,500	0	9,000
95X-99 TRANSFERS					
960 School Divisions					0
980 Organizations, Individuals and Other Entities	500				500
999 Recharge					0
Total Transfers	500	0	0		500
TOTALS	157,234	218,720	347,520	44,000	767,474

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2021

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	66,000					66,000
330	Instructional - Teaching		95,000				95,000
350	Instructional - Other			175,000			175,000
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	66,000	95,000	175,000	0	0	336,000
4XX EMPLOYEES BENEFITS AND ALLOWANCES		5,150	4,700	30,750			40,600
5-6XX SERVICES							
510	Professional, Technical and Specialized						0
520	Communications	420	840				1,260
540	Travel and Meetings	2,000	1,000				3,000
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	1,000				500	1,500
650	Professional and Staff Development			500	166,975		167,475
680	Information Technology Services						0
	Total Services	3,420	1,840	1,000	166,975	1,700	174,935
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	2,000	1,000			2,000	5,000
740	Curricular and Media Materials			45,420			45,420
760	Minor Equipment						0
780	Information Technology Equipment	1,500					1,500
	Total Supplies, Materials & Minor Equipment	3,500	1,000	45,420	0	2,000	51,920
95X-99 TRANSFERS							
960	School Divisions						0
980	Organizations, Individuals and Other Entities					10,000	10,000
	Total Transfers					10,000	10,000
TOTALS		78,070	102,540	252,170	166,975	13,700	613,455

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2021

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	91,000					91,000
350 Instructional - Other						0
360 Technical, Specialized and Service		851,000				851,000
370 Secretarial, Clerical and Other	51,000					51,000
390 Information Technology						0
Total Salaries	142,000	851,000		0	0	993,000
4XX EMPLOYEES BENEFITS AND ALLOWANCES	29,860	139,550				169,410
5-6XX SERVICES						
510 Professional, Technical and Specialized		4,500				4,500
520 Communications	920	840				1,760
540 Travel and Meetings		5,000				5,000
570 Printing and Binding						0
550 Transportation of Pupils						0
580 Insurance and Bond Premiums	1,700	35,000				36,700
590 Maintenance and Repair Services	500	60,000				60,500
610 Rentals		0				0
630 Advertising	500	1,000				1,500
640 Dues and Fees	600	0				600
650 Professional and Staff Development	1,000	3,000				4,000
680 Information Technology Services	3,900	0				3,900
Total Services	9,120	109,340	0	0	0	118,460
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies	5,000	497,500				502,500
740 Curricular and Media Materials						0
760 Minor Equipment						0
780 Information Technology Equipment		500				500
Total Supplies, Materials & Minor Equipment	5,000	498,000		0	0	503,000
95X-99 TRANSFERS						
960 School Divisions						0
980 Organizations, Individuals and Other Entities			5,000			5,000
999 Recharge		(175,000)			175,000	0
Total Transfers	0	(175,000)	5,000	0	175,000	5,000
TOTALS	185,980	1,422,890	5,000	0	175,000	1,788,870

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800
 Budget for the Year Ending June 30, 2021

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	62,000					62,000
360	Technical, Specialized and Service		1,098,000		17,200		1,115,200
370	Secretarial, Clerical and Other	9,750					9,750
390	Information Technology						0
	Total Salaries	71,750	1,098,000	0	17,200	0	1,186,950
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	8,350	191,350		3,450		203,150
5-6XX	SERVICES						
510	Professional, Technical and Specialized		36,000				36,000
520	Communications	750	3,940				4,690
530	Utility Services		432,500		73,700		506,200
540	Travel and Meetings	2,500	1,500				4,000
570	Printing and Binding						0
580	Insurance and Bond Premiums		176,500				176,500
590	Maintenance and Repair Services	2,000	85,000	140,000	5,500	90,000	322,500
610	Rentals						0
620	Property Taxes		40,000		10,000		50,000
630	Advertising		1,000			1,000	2,000
640	Dues and Fees		750				750
650	Professional and Staff Development		3,500				3,500
680	Information Technology Services	1,500					1,500
	Total Services	6,750	780,690	140,000	89,200	91,000	1,107,640
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	1,000	244,500		2,000		247,500
740	Curricular and Media Materials						0
760	Minor Equipment		30,000				30,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	1,000	274,500	0	2,000	0	277,500
960	School Divisions						
999	Recharge						0
TOTALS		87,850	2,344,540	140,000	111,850	91,000	2,775,240

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2020
REGULAR INSTRUCTION	
English Language - Single Track	1,375.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	-
- Francais	-
- French Immersion	-
- Other Bilingual	-
Senior Years Technology Education	<u>20.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>1,395.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	975
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	850,000
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	755,000
LOADED KILOMETERS (For the period ended June 30)	469,000

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2020/21 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	8.20	0.30			1.90	0.50	1.15	0.15	12.20
330	Instructional - Teaching	79.86	13.09				1.00			93.95
350	Instructional - Other	6.83	47.00		4.00		5.67			63.50
360	Technical, Specialized and Service							27.27	19.93	47.20
370	Secretarial, Clerical and Other	9.33	1.00			2.60		1.20	0.20	14.33
380	Clinician		1.70							1.70
390	Information Technology	2.00								2.00
TOTALS (excluding Trustees)		106.22	63.09	0.00	4.00	4.50	7.17	29.62	20.28	234.88

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		0.65
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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	767,474
Less: Liability Insurance	25,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>742,474 (A)</u>

Expense Base

Total Operating Expenses	21,226,281
Plus: Transfers to Capital	320,000
Less: Adult Learning Centres, Function 300	0
	<u>21,546,281 (B)</u>

Percentage (A) / (B)

3.45%

% increase in 2020/21 Special Requirement

2.00% Limit Met

Maximum Allowable Percentage

3.47%

Special Requirement Limit	Met	Exceeded
If FTE Enrolment is 5,000 or over	2.70%	2.40%
If FTE Enrolment is 1,000 or less	3.53%	3.42%
If FTE enrolment is between 1,000 and 5,000	3.47%	3.36%
Northern Division	4.25%	4.25%
If FTE enrolment is between 1,000 and 5,000:		
2% Special Requirement limit met - To a maximum of 3.53%	$2.94\% + (5,000 - \text{enrolment}) \times 0.0001475\%$	
2% Special Requirement limit exceeded - To a maximum of 3.42%	$2.85\% + (5,000 - \text{enrolment}) \times 0.0001425\%$	

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

CALCULATION OF ALLOWABLE EXPENSES								
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	REDUCTIONS TO EXPENSES					ALLOWABLE 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	3,113,625	0	835,196	0	35,000	0	0	2,243,429
270 Counselling and Guidance	503,850	0	0	0	0	0	0	503,850
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	70,800		17,510	0	0	0	0	
620 Library / Media Centre	252,170	0	0	0	0	0	0	252,170
630 Professional and Staff Development	166,975	0	0	0	0	0	0	166,975
800 Operations and Maintenance	2,775,240	0	0	60,000	0	0	0	2,715,240
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	852,706	60,000	35,000	0	0	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,243,465	23,900	423,489	181,600	62,800	(1)
TOTALS	6,882,660	0	2,096,171	83,900	458,489	181,600	62,800	5,881,664

OTHER FUNCTION/PROGRAMS EXPENSES	14,343,621
TOTAL EXPENSES	21,226,281

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	14,343,621
TOTAL ALLOWABLE EXPENSES	5,881,664
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(1,935,254)
Base Support (from page 2)	(4,749,093)
Formula Guarantee (from page 2)	(734,166)
SCHOOL BUS AMORTIZATION (from F/S)	283,694
TOTAL UNSUPPORTED EXPENSES	13,090,466

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

APPENDIX B

<u>OTHER PROVINCIAL GOVERNMENT REVENUE:</u>			
	Allocable	Non-allocable	Total
Other Dept. of Education			
General Support Grant		279,822	279,822
Education Property Tax Credit		2,908,449	2,908,449
Tax Incentive Grant		1,501,499	1,501,499
All other	178,667		178,667
Other Provincial Government Departments	0		0
Total Revenue	178,667	4,689,770	4,868,437

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.

<u>NON-PROVINCIAL SOURCES:</u>			
	Allocable	Non-allocable	Total
Federal Government			
Tuition Fees	0		0
All other	0		0
Municipal Government			
Special Requirement less Property Tax Credit		8,770,114	8,770,114
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	30,000		30,000
Residual Fees	20,000		20,000
All other	0		0
First Nations			
Tuition Fees	130,000		130,000
All other	0		0
Private Organizations and Individuals			
Tuition Fees	1,600		1,600
Ancillary Services	61,000		61,000
Other Sources			
Interest		0	0
Donations	0		0
Other	1,800		1,800
Total Revenue	244,400	8,770,114	9,014,514

OTHER PROVINCIAL GOVERNMENT REVENUE:	
Total Revenue	4,868,437
Education Property Tax Credit	(2,908,449)
Tax Incentive Grant	(1,501,499)
PROVINCIAL REVENUE FOR EQUALIZATION	458,489
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:	
TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	181,600

TOTAL ALLOCABLE OTHER REVENUE	62,800
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TOTAL ALLOCABLE NON-PROV. SOURCES	244,400
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