

**BRANDON SCHOOL DIVISION**  
1031 - 6th STREET  
BRANDON, MANITOBA R7A 4K5

**FRAME BUDGET**

**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

## 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, related supplies, services and equipment such as desks, chairs, tables, audio-visual equipment and computers. 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 or who are identified as gifted. These costs would 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 centers, 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.

# **TABLE OF CONTENTS** **2014/15 FRAME BUDGET**

	<b>PAGE</b>
EXPENDITURE DEFINITIONS	i
<b>OPERATING FUND</b>	
SCHEDULE OF REVENUE AND EXPENSES	1
REVENUE DETAIL: PROVINCE OF MANITOBA	2 - 3
REVENUE DETAIL: NON-PROVINCIAL GOVERNMENT SOURCES	4
EXPENSES BY FUNCTION AND BY OBJECT	5
EXPENSE DETAIL	
- Function 100: Regular Instruction	6
- Function 200: Student Support Services	7
- Function 300: Adult Learning Centres	8
- Function 400: Community Education and Services	9
- Function 500: Divisional Administration	10
- Function 600: Instructional and Other Support Services	11
- Function 700: Transportation of Pupils	12
- Function 800: Operations and Maintenance	13
DETAIL OF TRANSFERS TO (FROM) CAPITAL FUND	14
STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS	15
FULL TIME EQUIVALENT PERSONNEL	16
CACULATION OF ADMINISTRATION COSTS	17
CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES	18 - 20

# **OPERATING FUND** **SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2015

## **Revenue**

Provincial Government	55,993,100
Federal Government	20,000
Municipal Government - Property Tax	32,273,600
- Other	-
Other School Divisions	307,000
First Nations	266,500
Private Organizations and Individuals	732,500
Other Sources	60,500
	<hr/>
	89,653,200

## **Expenses**

Regular Instruction	53,352,300
Student Support Services	19,122,600
Adult Learning Centres	-
Community Education and Services	290,900
Divisional Administration	2,857,600
Instructional and Other Support Services	2,495,200
Transportation of Pupils	2,151,300
Operations and Maintenance	7,560,600
Fiscal	1,568,200
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	89,398,700

Current Year Operating Surplus (Deficit)	254,500
Net Transfers from (to) Capital Fund	(254,500)
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Net Current Year Surplus (Deficit)	0

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

Budget for the Year Ending June 30, 2015

## **Funding of Schools Program**

Base Support		
Instructional	15,281,900	
Additional Instructional Support for Small Schools	-	
Sparsity	114,200	
Curricular Materials	475,800	
Information Technology	475,800	
Library Services	729,600	
Student Services	2,620,000	
Counselling and Guidance	658,200	
Professional Development	364,800	
Physical Education	192,400	
Occupancy	3,041,200	23,953,900
Categorical Support		
Transportation	1,001,800	
Board and Room	-	
Special Needs: Coordinator/Clinician	555,120	
Special Needs: Level 2	1,004,980	
Special Needs: Level 3	1,446,300	
Senior Years Technology Education	553,800	
English as an Additional Language	796,100	
Aboriginal Academic Achievement (included BSSAP)	342,500	
Aboriginal and International Languages	700	
French Language Education	194,400	
Small Schools	21,200	
Enrolment Change	217,600	
Northern Allowance	-	
Early Childhood Development Initiative	139,500	
Early Literacy Intervention	383,200	
Numeracy	88,100	
Middle Years Life/Work Exploration	23,000	
Education for Sustainable Development	15,400	6,783,700
Equalization		13,469,500
Additional Equalization		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	201,500	
Technology Education Equipment Replacement	95,400	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	296,900
		<u>44,504,000</u>

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

Budget for the Year Ending June 30, 2015

## **Other Department of Education and Advanced Learning**

Non-Resident	-	
Shared Services	-	
Special Needs	-	
Institutional Programs	-	
Nursing Supports (URIS)	-	
Substitute Fees	8,466	
General Support Grant	1,537,600	
Education Property Tax Credit	7,601,468	
Tax Incentive Grant	1,831,566	
Smaller Classes Initiative (K-3)	431,200	
Community Schools	-	
Healthy Schools Initiative	-	
Learning to Age 18 Coordinator	-	
Quality Education Initiative Fund	39,700	
Career Development Fund	39,100	
Other:		
		11,489,100

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

Employment Programs	-	
Adult Learning Centres	-	
Other:	-	
		0

<b>Funding of Schools Program (previous page)</b>	<b>44,504,000</b>
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<b>TOTAL PROVINCIAL GOVERNMENT REVENUE</b>	<b>55,993,100</b>
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# **OPERATING FUND - REVENUE DETAIL** **NON-PROVINCIAL GOVERNMENT SOURCES**

Budget for the Year Ending June 30, 2015

## **Federal Government**

Tuition Fees	-	
Transportation of Pupils	-	
French Language Monitor	20,000	
English as an Additional Language (Adults)	-	
Other:	-	
		20,000

## **Municipal Government**

Special Requirement	41,706,634	
Less: Education Property Tax Credit	(7,601,468)	
Less: Tax Incentive Grant	(1,831,566)	32,273,600
Other:	-	32,273,600

## **Other School Divisions**

Transfer Fees	73,700	
Residual Fees	232,400	
Transportation of Pupils	-	
Other: Substitute Recoveries	900	
		307,000

## **First Nations**

Tuition Fees	266,500	
Transportation of Pupils	-	
Other:	-	
		266,500

## **Private Organizations and Individuals (Includes GBE's)**

Regular Tuition	20,000	
International Tuition	-	
Continuing Education	-	
Other Tuition:	-	
Food Service	270,000	
Government Business Enterprises (GBE's)	-	
Other:	-	
Joint Use Recovery	81,600	
Rentals	37,100	
Ancillary Services	51,600	
Expense Recoveries	131,800	
BRHA Recovery	140,400	732,500

## **Other Sources**

Interest	60,500	
Donations	-	
Other:	-	
		60,500

**TOTAL NON-PROVINCIAL GOVERNMENT REVENUE**

**33,660,100**

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

Budget for the Year Ending June 30, 2015

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2015	2014
	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	46,203,600	17,155,400	-	186,500	1,809,800	1,635,200	1,329,700	3,196,700		71,516,900	69,110,700
Employees Benefits and Allowances	2,378,200	1,370,100	-	26,600	208,500	92,400	165,900	467,800		4,709,500	4,547,600
Services	668,000	386,400	-	41,400	738,800	669,800	256,100	3,094,400		5,854,900	5,716,000
Supplies, Materials and Minor Equipment	3,962,700	210,700	-	36,400	100,500	97,800	399,600	801,700		5,609,400	5,489,900
Short Term Loan Interest and Bank Charges									30,600	30,600	11,700
Bad Debt Expense									-	0	N/A
Transfers	139,800	0	0	0	0	0	0	0	(PAYROLL TAX) 1,537,600	1,677,400	1,634,400
TOTALS	53,352,300	19,122,600	0	290,900	2,857,600	2,495,200	2,151,300	7,560,600	1,568,200	89,398,700	86,510,300



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

Budget for the Year Ending June 30, 2015

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	3,707,700						3,707,700
330	Instructional - Teaching	0	29,965,900		1,473,700	5,922,800	2,167,300	39,529,700
350	Instructional - Other		858,100		25,400	199,800	120,600	1,203,900
360	Technical, Specialized and Service	48,900	50,600		0	23,800	149,800	273,100
370	Secretarial, Clerical and Other	1,115,200						1,115,200
390	Information Technology	374,000						374,000
	Total Salaries	5,245,800	30,874,600	0	1,499,100	6,146,400	2,437,700	46,203,600
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	350,900	1,496,300		76,800	317,800	136,400	2,378,200
5-6XX	SERVICES							
510	Professional, Technical and Specialized	8,900						8,900
520	Communications	153,100						153,100
540	Travel and Meetings	5,400	17,200		2,200	5,500		30,300
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services	2,200	70,700		1,200	13,800		87,900
610	Rentals	1,500	56,800		1,800	8,100		68,200
630	Advertising							0
640	Dues and Fees		56,800					56,800
650	Professional and Staff Development	8,400						8,400
680	Information Technology Services	158,400	77,000			19,000		254,400
	Total Services	337,900	278,500	0	5,200	46,400	0	668,000
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	18,000	1,146,400		45,900	161,300	630,200	2,001,800
740	Curricular and Media Materials		597,500		24,400	137,800	19,200	778,900
760	Minor Equipment	5,800	258,100		1,000	800	139,600	405,300
780	Information Technology Equipment	14,000	651,500		21,200	90,000		776,700
	Total Supplies, Materials & Minor Equipment	37,800	2,653,500	0	92,500	389,900	789,000	3,962,700
95X-99	TRANSFERS							
960	School Divisions		139,800					139,800
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	139,800	0	0	0	0	139,800
	TOTALS	5,972,400	35,442,700	0	1,673,600	6,900,500	3,363,100	53,352,300

\* 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**

12-Mar-14

Budget for the Year Ending June 30, 2015

<b>STUDENT SUPPORT SERVICES</b>		10	20	30	40	50	60	70	
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	GIFTED EDUCATION *	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	TOTALS
3XX	SALARIES								
320	Executive, Managerial and Supervisory	87,700							87,700
330	Instructional - Teaching				939,300	2,860,900	4,053,000	1,722,500	9,575,700
350	Instructional - Other			4,500	1,192,200	4,048,600	167,900	348,600	5,761,800
360	Technical, Specialized and Service				45,600				45,600
370	Secretarial, Clerical and Other	30,200		49,400					79,600
380	Clinician			1,605,000					1,605,000
390	Information Technology								0
	Total Salaries	117,900	0	1,658,900	2,177,100	6,909,500	4,220,900	2,071,100	17,155,400
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	7,400		86,700	210,300	714,200	224,500	127,000	1,370,100
5-6XX	SERVICES								
510	Professional, Technical and Specialized			22,800			133,900	93,700	250,400
520	Communications	1,000		11,800		900	2,500	900	17,100
540	Travel and Meetings	100		30,700	1,200	1,700	8,800	12,500	55,000
560	Tuition								0
570	Printing and Binding								0
580	Insurance and Bond Premiums								0
590	Maintenance and Repair Services								0
610	Rentals								0
630	Advertising								0
640	Dues and Fees								0
650	Professional and Staff Development	100		63,800					63,900
680	Information Technology Services								0
	Total Services	1,200	0	129,100	1,200	2,600	145,200	107,100	386,400
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	6,900		16,300	29,200	36,900	37,200	39,100	165,600
740	Curricular and Media Materials			2,800	1,200				4,000
760	Minor Equipment			16,000					16,000
780	Information Technology Equipment			25,100					25,100
	Total Supplies, Materials & Minor Equipment	6,900	0	60,200	30,400	36,900	37,200	39,100	210,700
95X-99	TRANSFERS								
960	School Divisions								0
980	Organizations, Individuals and Other Entities								0
	Total Transfers	0		0	0	0			0
<b>TOTALS</b>		<b>133,400</b>	<b>0</b>	<b>1,934,900</b>	<b>2,419,000</b>	<b>7,663,200</b>	<b>4,627,800</b>	<b>2,344,300</b>	<b>19,122,600</b>

\* Does not include enrichment activities undertaken by the School Division.

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

Budget for the Year Ending June 30, 2015

<b>ADULT LEARNING CENTRES</b>		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
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

12-Mar-14

Budget for the Year Ending June 30, 2015

<b>COMMUNITY EDUCATION AND SERVICES</b>		10	20	30	40	
		CONTINUING	ENGLISH AS AN	COMMUNITY	PRE-KINDERGARTEN	TOTALS
CODE OBJECT \ PROGRAM		EDUCATION	ADDITIONAL LANGUAGE	SERVICES AND	EDUCATION	
			FOR ADULTS	RECREATION		
3XX SALARIES						
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other				114,900	114,900
360	Technical, Specialized and Service			71,600		71,600
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	71,600	114,900	186,500
4XX EMPLOYEES BENEFITS AND ALLOWANCES				10,000	16,600	26,600
5-6XX SERVICES						
510	Professional, Technical and Specialized				41,000	41,000
520	Communications					0
540	Travel and Meetings				400	400
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	41,400	41,400
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies				36,400	36,400
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	36,400	36,400
95X-99 TRANSFERS						
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>81,600</b>	<b>209,300</b>	<b>290,900</b>



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

12-Mar-14

Budget for the Year Ending June 30, 2015

<b>DIVISIONAL ADMINISTRATION</b>		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	151,800				151,800
320	Executive, Managerial and Supervisory		306,100	323,700	92,900	722,700
360	Technical, Specialized and Service			220,200		220,200
370	Secretarial, Clerical and Other		155,700	559,400		715,100
390	Information Technology					0
	Total Salaries	151,800	461,800	1,103,300	92,900	1,809,800
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	6,700	37,600	151,500	12,700	208,500
5-6XX	SERVICES					
510	Professional, Technical and Specialized	56,800	33,000	92,600	51,000	233,400
520	Communications		8,800	44,700	1,800	55,300
540	Travel and Meetings	73,600	16,600	44,300	1,800	136,300
570	Printing and Binding					0
580	Insurance and Bond Premiums			73,200		73,200
590	Maintenance and Repair Services		3,600	2,500		6,100
610	Rentals			9,700		9,700
630	Advertising		5,700	48,900		54,600
640	Dues and Fees	91,100	3,100	6,900		101,100
650	Professional and Staff Development		400	16,900	19,000	36,300
680	Information Technology Services				32,800	32,800
	Total Services	221,500	71,200	339,700	106,400	738,800
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies	3,000	15,700	14,300	12,800	45,800
740	Curricular and Media Materials					0
760	Minor Equipment		300	18,600		18,900
780	Information Technology Equipment				35,800	35,800
	Total Supplies, Materials & Minor Equipment	3,000	16,000	32,900	48,600	100,500
95X-99	TRANSFERS					
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0		0
<b>TOTALS</b>		<b>383,000</b>	<b>586,600</b>	<b>1,627,400</b>	<b>260,600</b>	<b>2,857,600</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 600**

12-Mar-14

Budget for the Year Ending June 30, 2015

<b>INSTRUCTIONAL AND OTHER SUPPORT SERVICES</b>		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		80,000				80,000
330	Instructional - Teaching		265,800	753,500	284,200		1,303,500
350	Instructional - Other			142,500			142,500
360	Technical, Specialized and Service				49,300	29,000	78,300
370	Secretarial, Clerical and Other		6,500		24,400		30,900
390	Information Technology						0
	Total Salaries	0	352,300	896,000	357,900	29,000	1,635,200
4XX	EMPLOYEES BENEFITS AND ALLOWANCES		14,800	56,300	17,500	3,800	92,400
5-6XX	SERVICES						
510	Professional, Technical and Specialized		10,100	4,000			14,100
520	Communications		2,900	500	2,600	1,300	7,300
540	Travel and Meetings		10,200	800		8,000	19,000
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					9,000	9,000
650	Professional and Staff Development		1,300		607,100		608,400
680	Information Technology Services			12,000			12,000
	Total Services	0	24,500	17,300	609,700	18,300	669,800
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		12,600	8,400		21,300	42,300
740	Curricular and Media Materials			55,500			55,500
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	12,600	63,900	0	21,300	97,800
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
<b>TOTALS</b>		<b>0</b>	<b>404,200</b>	<b>1,033,500</b>	<b>985,100</b>	<b>72,400</b>	<b>2,495,200</b>

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

Budget for the Year Ending June 30, 2015

<b>TRANSPORTATION OF PUPILS</b>		10	20	70	80	90	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	130,300					130,300
350	Instructional - Other						0
360	Technical, Specialized and Service		1,152,500			25,600	1,178,100
370	Secretarial, Clerical and Other	21,300					21,300
390	Information Technology						0
	Total Salaries	151,600	1,152,500		0	25,600	1,329,700
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	21,300	144,600				165,900
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications	3,500	900				4,400
540	Travel and Meetings	800				42,800	43,600
570	Printing and Binding						0
550	Transportation of Pupils		9,000				9,000
580	Insurance and Bond Premiums		27,300				27,300
590	Maintenance and Repair Services	1,100	150,400				151,500
610	Rentals		2,000				2,000
630	Advertising						0
640	Dues and Fees	800	2,100				2,900
650	Professional and Staff Development	2,600	4,400				7,000
680	Information Technology Services	8,400					8,400
	Total Services	17,200	196,100	0	0	42,800	256,100
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	300	398,300				398,600
740	Curricular and Media Materials						0
760	Minor Equipment		1,000				1,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	300	399,300		0	0	399,600
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
<b>TOTALS</b>		<b>190,400</b>	<b>1,892,500</b>	<b>0</b>	<b>0</b>	<b>68,400</b>	<b>2,151,300</b>

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

12-Mar-14

Budget for the Year Ending June 30, 2015

<b>OPERATIONS AND MAINTENANCE</b>		10	20	50	70	80	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUNDS	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	168,400					168,400
360	Technical, Specialized and Service		2,848,200		97,000	63,200	3,008,400
370	Secretarial, Clerical and Other	19,900					19,900
390	Information Technology						0
	Total Salaries	188,300	2,848,200	0	97,000	63,200	3,196,700
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	27,900	417,600		13,500	8,800	467,800
5-6XX	SERVICES						
510	Professional, Technical and Specialized		45,900	24,800			70,700
520	Communications	4,500	16,100				20,600
530	Utility Services		1,343,000		67,600		1,410,600
540	Travel and Meetings						0
570	Printing and Binding						0
580	Insurance and Bond Premiums		193,300				193,300
590	Maintenance and Repair Services		493,400	598,100		18,900	1,110,400
610	Rentals		75,900			11,900	87,800
620	Property Taxes		102,600		47,200	27,000	176,800
630	Advertising						0
640	Dues and Fees	800	400				1,200
650	Professional and Staff Development	2,600	8,400				11,000
680	Information Technology Services	12,000					12,000
	Total Services	19,900	2,279,000	622,900	114,800	57,800	3,094,400
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	700	615,400	85,300	3,700	31,300	736,400
740	Curricular and Media Materials						0
760	Minor Equipment		64,600			700	65,300
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	700	680,000	85,300	3,700	32,000	801,700
960	School Divisions						
999	Recharge						0
<b>TOTALS</b>		<b>236,800</b>	<b>6,224,800</b>	<b>708,200</b>	<b>229,000</b>	<b>161,800</b>	<b>7,560,600</b>



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

**Budget for the Year Ending June 30, 2015**

### Transfers to Capital Fund

[illegible]

**Less: Transfers from Capital Fund**

**Net Transfers to (from) Capital Fund**

254,500

## CAPITAL EXPENDITURES FOR STATISTICS CANADA

**Budget for the Year Ending June 30, 2015**

<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	200,000		200,000
Software			-
<b>Total</b>	200,000	-	200,000

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, 2014
REGULAR INSTRUCTION		
English Language - Single Track		5,964.2
Francais - Single Track		-
French Immersion - Single Track		313.5
Dual Track		
- English Language	1,090.0	
- Francais	-	
- French Immersion	367.5	
- Other Bilingual	-	1,457.5
Senior Years Technology Education		385.3
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		<u>8,120.5</u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	3,000
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	835,000
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	820,000
LOADED KILOMETERS (For the period ended June 30)	510,000

**FULL TIME EQUIVALENT PERSONNEL EMPLOYED**

For the 2014/15 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	33.00	0.75			6.00	1.00	2.00	2.00	44.75
330 Instructional - Teaching	467.67	116.01				13.25			596.93
350 Instructional - Other	45.82	230.33		4.80		4.00			284.95
360 Technical, Specialized and Service	8.84	2.00			3.65	2.19	34.95	71.20	122.83
370 Secretarial, Clerical and Other	28.50	2.46			14.39	0.50	0.50	0.50	46.85
380 Clinician		20.00							20.00
390 Information Technology	7.00								7.00
<b>TOTALS (excluding Trustees)</b>	<b>590.83</b>	<b>371.55</b>	<b>0.00</b>	<b>4.80</b>	<b>24.04</b>	<b>20.94</b>	<b>37.45</b>	<b>73.70</b>	<b>1,123.31</b>

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		
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310 TRUSTEES		9
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### CALCULATION OF ADMINISTRATION COSTS AS A PERCENTAGE OF TOTAL EXPENSES

#### Administration Costs

Divisional Administration, Function 500	2,857,600
Curriculum Consulting & Development Administration, Program 605	0
Transportation Administration, Program 710	190,400
Operations & Maintenance Administration, Program 810	236,800
Sub-total	3,284,800
Less: Liability Insurance	73,200
Administration portion of self-funded expenses (see below)	0 *
	<u>3,211,600 (A)</u>

#### Expense Base

Total Operating Expenses	89,398,700
Plus: Transfers to Capital	254,500
Less: Adult Learning Centres, Function 300	0
	<u>89,653,200 (B)</u>

#### Percentage (A) / (B)

3.6%

#### 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>

-

##### Self-Administered Pension Plans

##### Expenses <sup>(1)</sup>

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

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

-

(1) Incremental costs of the program.

(2) Tuition fees from foreign students or the pension plan administration fee.

## CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES								
				REDUCTIONS TO EXPENSES				
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		ALLOWABLE EXPENSES
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
		<<<<< (from Appendix A) >>>>>				<<<<< (from Appendix B) >>>>>		
210 - 260 Student Support Services	16,778,300	0	3,389,600	0	0	0	140,400	13,248,300
270 Counselling and Guidance	2,344,300	0	0	0	0	0	0	2,344,300
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	290,900		139,500	0	0	0	81,600	
620 Library / Media Centre	1,033,500	0	0	0	0	0	0	1,033,500
630 Professional and Staff Development	985,100	0	88,100	0	8,466	0	0	888,534
800 Operations and Maintenance	7,560,600	54,500	0	201,500	0	0	55,700	7,357,900
ALLOCATED ADJUSTMENTS/REDUCTIONS		54,500	3,617,200	201,500	8,466	0	277,700	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	3,166,500	95,400	2,047,600	592,600	455,700	(1)
TOTALS	28,992,700	54,500	6,783,700	296,900	2,056,066	592,600	733,400	24,872,534

OTHER FUNCTION/PROGRAMS EXPENSES	60,406,000	<input checked="" type="checkbox"/> OPEN OR CLOSE DETAIL
100 Regular Instruction	53,352,300	
500 Administration	2,857,600	
605 Curriculum Consulting Admin.	0	
610 Curriculum Consulting	404,200	
680 Other	72,400	
700 Transportation of Pupils	2,151,300	
900 Fiscal	1,568,200	
<b>TOTAL EXPENSES</b>	<b>89,398,700</b>	

<b>CALCULATION OF UNSUPPORTED EXPENSES</b>		
OTHER FUNCTION/PROGRAMS EXPENSES	60,406,000	
TOTAL ALLOWABLE EXPENSES	24,872,534	
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(6,357,800)	<input checked="" type="checkbox"/> OPEN OR CLOSE DETAIL
- ADJUSTMENTS TO EXPENSES	0	
- CATEGORICAL SUPPORT	(3,166,500)	
- OTHER PROGRAM SUPPORT	(95,400)	
- OTHER PROVINCIAL GOVERNMENT REVENUE	(2,047,600)	
- NON-PROV. SOURCES - TUITION, TRANSFER AND RESIDUAL FEES	(592,600)	
- NON-PROV. SOURCES - OTHER	(455,700)	
Base Support (from page 2)	(23,953,900)	
Formula Guarantee (from page 2)	0	
SCHOOL BUS AMORTIZATION (from F/S)	296,155	
<b>TOTAL UNSUPPORTED EXPENSES</b>	<b>55,262,989</b>	

## APPENDIX A

19

CATEGORICAL SUPPORT TO BE ALLOCATED	
Special Needs: Coordinator/Clinician	
(A) Maximum Support	555,120
(B) Eligible Expenses	1,934,900
(C) Less related revenues	140,400
(D) Allowable Expenses (B) - (C)	1,794,500
Eligible Support (lesser of A or D)	555,120
Special Needs: Level 2 and 3	2,451,280
Aboriginal Academic Achievement	342,500
Early Literacy Intervention	383,200
Numeracy	88,100
Board and Room	
(A) Maximum Support	
(B) Program Expenses	
Eligible Support (lesser of A or B)	0
Small Schools	
(A) Maximum Support	21,200
(B) Program Expenses	21,200
Eligible Support (lesser of A or B)	21,200
Early Childhood Development	139,500
<b>Total allocable Categorical Support (carried to Allow Input)</b>	<b>3,980,900</b>
<b>Non-allocable Categorical Support</b>	<b>2,802,800</b>
<b>Total Categorical Support (carried to page 18)</b>	<b>6,783,700</b>

<b>CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:</b>	
Program 850 School Building Repairs & Replacements	708,200
PLUS: Capitalized Section "D" Expenses (net)	54,500
Grounds	0
LESS: Related revenue other than "D" Support	
<b>Allowable Section "D" Expenses</b>	<b>(C) 762,700</b>
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	<b>(D) 762,700</b>
(cannot be more than amount on line "C")	
Refer to page 2 of the Allowable Expenses Guide when completing this section.	

**CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES**

**APPENDIX B**

**OTHER PROVINCIAL GOVERNMENT REVENUE:**

	Allocable	Non-allocable	Total
Other Dept. of Education			
General Support Grant		1,537,600	1,537,600
Education Property Tax Credit		7,601,468	7,601,468
Tax Incentive Grant		1,831,566	1,831,566
All other	518,466		518,466
Other Provincial Government Departments	0		0
<b>Total Revenue</b>	<b>518,466</b>	<b>10,970,634</b>	<b>11,489,100</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.

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**NON-PROVINCIAL SOURCES:**

	Allocable	Non-allocable	Total
Federal Government			
Tuition Fees	0		0
All other	20,000		20,000
Municipal Government			
Special Requirement less Property Tax Credit		32,273,600	32,273,600
Other	0		0
Other School Divisions			
Transfer Fees	73,700		73,700
Residual Fees	232,400		232,400
All other	900		900
First Nations			
Tuition Fees	266,500		266,500
All other	0		0
Private Organizations and Individuals			
Tuition Fees	20,000		20,000
Ancillary Services	712,500		712,500
Other Sources			
Interest		60,500	60,500
Donations	0		0
Other	0		0
<b>Total Revenue</b>	<b>1,326,000</b>	<b>32,334,100</b>	<b>33,660,100</b>

**OTHER PROVINCIAL GOVERNMENT REVENUE:**

Total Revenue	11,489,100
Education Property Tax Credit	(7,601,468)
Tax Incentive Grant	(1,831,566)
PROVINCIAL REVENUE FOR EQUALIZATION	<b>2,056,066</b>
(to agree with Other Provincial Gov't Revenue on page 18)	

**NON-PROVINCIAL SOURCES:**

TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	<b>592,600</b>
 TOTAL ALLOCABLE OTHER REVENUE	<b>733,400</b>
 TOTAL ALLOCABLE NON-PROV. SOURCES	<b>1,326,000</b>