

BRANDON SCHOOL DIVISION

1031 - 6th STREET
BRANDON, MANITOBA R7A 4K5

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2014

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

2013/14 FRAME BUDGET

	PAGE
EXPENDITURE DEFINITIONS	i
OPERATING FUND	
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, 2014

Revenue

Provincial Government	53,211,394
Federal Government	23,900
Municipal Government - Property Tax	32,197,506
- Other	-
Other School Divisions	280,800
First Nations	307,600
Private Organizations and Individuals	670,600
Other Sources	73,000
	86,764,800

Expenses

Regular Instruction	51,689,000
Student Support Services	18,399,100
Adult Learning Centres	-
Community Education and Services	293,200
Divisional Administration	2,732,600
Instructional and Other Support Services	2,523,000
Transportation of Pupils	2,041,300
Operations and Maintenance	7,330,400
Fiscal	1,501,700
	86,510,300

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

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

Budget for the Year Ending June 30, 2014

Funding of Schools Program

Base Support

Instructional	15,010,400	
Additional Instructional Support for Small Schools	-	
Sparsity	110,800	
Curricular Materials	467,400	
Information Technology	467,400	
Library Services	716,600	
Student Services	2,552,800	
Counselling and Guidance	638,700	
Professional Development	358,300	
Physical Education	187,600	
Occupancy	3,052,400	23,562,400

Categorical Support

Transportation	986,000	
Board and Room	6,000	
Special Needs: Coordinator/Clinician	545,300	
Special Needs: Level 2	1,106,400	
Special Needs: Level 3	1,491,400	
Senior Years Technology Education	565,200	
English as an Additional Language	874,400	
Aboriginal Academic Achievement (included BSSAP)	342,500	
Aboriginal and International Languages	1,200	
French Language Instruction	186,500	
Small Schools	20,600	
Enrolment Change	546,300	
Northern Allowance	-	
Early Childhood Development Initiative	146,400	
Early Literacy Intervention	391,700	
Numeracy	76,100	
Experiential Learning	22,600	
Education for Sustainable Development	15,400	7,324,000

Equalization

10,995,600

Additional Equalization

-

Formula Guarantee

-

Other Program Support

School Buildings Support: "D" Projects	199,000	
Technology Education Equipment Replacement	79,100	
Technical Vocational - Equipment Upgrade	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	278,100

42,160,100

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

Budget for the Year Ending June 30, 2014

Other Department of Education

Non-Resident	-
Shared Services	-
Special Needs	-
Institutional Programs	-
Nursing Supports (URIS)	-
Substitute Fees	9,200
General Support Grant	1,490,000
Education Property Tax Credit	7,409,670
Tax Incentive Grant	1,831,224
Class Size Initiative	311,200
Community Schools	-
Healthy Schools	-
Learning to Age 18 Coordinator	-
Other:	-
	11,051,294

Other Provincial Government Departments

English as an Additional Language (Adults)	-
Driver Training	-
Employment Programs	-
Adult Learning Centres	-
Other:	-
	0

Funding of Schools Program (previous page)	42,160,100
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TOTAL PROVINCIAL GOVERNMENT REVENUE	53,211,394
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OPERATING FUND - REVENUE DETAIL **NON-PROVINCIAL GOVERNMENT SOURCES**

Budget for the Year Ending June 30, 2014

Federal Government

Tuition Fees	-	
Transportation of Pupils	-	
French Language Monitor	23,900	
Other:	-	
		23,900

Municipal Government

Special Requirement	41,438,400	
Less: Education Property Tax Credit	(7,409,670)	
Less: Tax Incentive Grant	(1,831,224)	32,197,506
Other:	-	32,197,506

Other School Divisions

Transfer Fees	65,200	
Residual Fees	214,600	
Transportation of Pupils	-	
Other: Substitute Recoveries	1,000	
		280,800

First Nations

Tuition Fees	307,600	
Transportation of Pupils	-	
Other:	-	
		307,600

Private Organizations and Individuals

Regular Tuition	20,000	
International Tuition	-	
Continuing Education	-	
Other Tuition:	-	
Food Service	260,000	
Other:	-	
Joint Use Recovery	61,600	
Rentals	33,500	
Ancillary Services	45,600	
Expense Recoveries	119,900	
BRHA Recovery	130,000	670,600

Other Sources

Interest	73,000	
Donations	-	
Other:	-	
		73,000

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE

33,553,406

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2014

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2014	2013
	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	44,733,000	16,543,500	-	187,500	1,748,100	1,598,400	1,255,400	3,044,800		69,110,700	62,766,400
Employees Benefits and Allowances	2,330,400	1,294,500	-	27,900	210,300	89,300	148,800	446,400		4,547,600	4,362,700
Services	598,900	388,600	-	41,400	659,400	701,400	253,300	3,073,000		5,716,000	5,010,700
Supplies, Materials and Minor Equipment	3,882,300	172,500	-	36,400	114,800	133,900	383,800	766,200		5,489,900	4,891,200
Short Term Loan Interest and Bank Charges									11,700	11,700	6,500
Bad Debt Expense									-	0	N/A
Transfers	144,400	0	0	0	0	0	0	0	(PAYROLL TAX) 1,490,000	1,634,400	1,492,000
TOTALS	51,689,000	18,399,100	0	293,200	2,732,600	2,523,000	2,041,300	7,330,400	1,501,700	86,510,300	78,529,500

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2014

REGULAR INSTRUCTION		10	SINGLE TRACK SCHOOLS *			80	90	TOTALS
			20	50	70			
CODE	OBJECT \ PROGRAM	ADMINISTRATION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	
3XX SALARIES								
320	Executive, Managerial and Supervisory	3,413,200						3,413,200
330	Instructional - Teaching	0	29,374,900		1,307,600	5,837,500	2,007,300	38,527,300
350	Instructional - Other		755,600		21,900	188,700	111,000	1,077,200
360	Technical, Specialized and Service	46,600	49,200			22,500	143,000	261,300
370	Secretarial, Clerical and Other	1,088,900						1,088,900
390	Information Technology	365,100						365,100
	Total Salaries	4,913,800	30,179,700	0	1,329,500	6,048,700	2,261,300	44,733,000
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	332,400	1,491,200		64,800	315,200	126,800	2,330,400
5-6XX	SERVICES							
510	Professional, Technical and Specialized	8,700						8,700
520	Communications	156,400						156,400
540	Travel and Meetings	5,400	17,200		2,000	6,000		30,600
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services	2,300	65,900		2,000	14,100		84,300
610	Rentals	1,400	56,800		1,800	9,800		69,800
630	Advertising							0
640	Dues and Fees		55,400					55,400
650	Professional and Staff Development	8,400						8,400
680	Information Technology Services	89,300	77,000			19,000		185,300
	Total Services	271,900	272,300	0	5,800	48,900	0	598,900
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	17,300	1,095,700		40,500	160,700	563,900	1,878,100
740	Curricular and Media Materials		637,500		15,900	101,500	19,000	773,900
760	Minor Equipment	4,600	243,900		1,100	700	118,200	368,500
780	Information Technology Equipment	14,000	720,600		21,200	90,000	16,000	861,800
	Total Supplies, Materials & Minor Equipment	35,900	2,697,700	0	78,700	352,900	717,100	3,882,300
95X-99	TRANSFERS							
960	School Divisions		144,400					144,400
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	144,400	0	0	0	0	144,400
TOTALS		5,554,000	34,785,300	0	1,478,800	6,765,700	3,105,200	51,689,000

* 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, 2014

14-Mar-13

STUDENT SUPPORT SERVICES		10	20	30	40	50	60	70	TOTALS
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	83,400							83,400
330	Instructional - Teaching				1,106,200	2,711,200	3,898,700	1,520,450	9,236,550
350	Instructional - Other			4,500	1,131,100	3,924,400	130,900	307,350	5,498,250
360	Technical, Specialized and Service				16,000				16,000
370	Secretarial, Clerical and Other	29,400		47,300					76,700
380	Clinician			1,632,600					1,632,600
390	Information Technology								0
	Total Salaries	112,800	0	1,684,400	2,253,300	6,635,600	4,029,600	1,827,800	16,543,500
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	7,000		82,900	209,700	675,400	206,200	113,300	1,294,500
5-6XX	SERVICES								
510	Professional, Technical and Specialized			22,800			133,900	93,700	250,400
520	Communications	1,000		11,900		1,000	2,500	900	17,300
540	Travel and Meetings	100		33,600	1,200	700	8,800	12,600	57,000
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							63,900
680	Information Technology Services			63,800					0
	Total Services	1,200	0	132,100	1,200	1,700	145,200	107,200	388,600
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	6,900		16,300	29,200	36,900	37,200		126,500
740	Curricular and Media Materials			3,400	1,500				4,900
760	Minor Equipment			16,000					16,000
780	Information Technology Equipment			25,100					25,100
	Total Supplies, Materials & Minor Equipment	6,900	0	60,800	30,700	36,900	37,200	0	172,500
95X-99	TRANSFERS								
960	School Divisions								0
980	Organizations, Individuals and Other Entities								0
	Total Transfers	0		0	0	0			0
	TOTALS	127,900	0	1,960,200	2,494,900	7,349,600	4,418,200	2,048,300	18,399,100

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

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300
Budget for the Year Ending June 30, 2014

ADULT LEARNING CENTRES		10	20	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	
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

14-Mar-13

Budget for the Year Ending June 30, 2014

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	
3XX	SALARIES					
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other				112,900	112,900
360	Technical, Specialized and Service			74,600		74,600
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	74,600	112,900	187,500
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			10,400	17,500	27,900
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
	Total Transfers	0	0	0	0	0
	TOTALS	0	0	85,000	208,200	293,200

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500
Budget for the Year Ending June 30, 2014

14-Mar-13

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	148,900				148,900
320	Executive, Managerial and Supervisory		299,400	322,400	95,900	717,700
360	Technical, Specialized and Service			237,500		237,500
370	Secretarial, Clerical and Other		161,800	482,200		644,000
390	Information Technology					0
	Total Salaries	148,900	461,200	1,042,100	95,900	1,748,100
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	6,500	38,400	152,500	12,900	210,300
5-6XX	SERVICES					
510	Professional, Technical and Specialized	8,000	33,000	80,900	46,000	167,900
520	Communications		8,900	45,700	1,500	56,100
540	Travel and Meetings	73,600	16,600	44,300	1,800	136,300
570	Printing and Binding					0
580	Insurance and Bond Premiums			69,000		69,000
590	Maintenance and Repair Services		3,600	4,000		7,600
610	Rentals			9,500		9,500
630	Advertising			38,900		44,600
640	Dues and Fees	82,200	2,500	6,600		91,300
650	Professional and Staff Development		400	16,900	19,000	36,300
680	Information Technology Services				40,800	40,800
	Total Services	163,800	70,700	315,800	109,100	659,400
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	28,200	3,400	31,900
780	Information Technology Equipment				37,100	37,100
	Total Supplies, Materials & Minor Equipment	3,000	16,000	42,500	53,300	114,800
95X-99	TRANSFERS					
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0		0
TOTALS		322,200	586,300	1,552,900	271,200	2,732,600

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

14-Mar-13

Budget for the Year Ending June 30, 2014

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							
320	Executive, Managerial and Supervisory		73,900				73,900
330	Instructional - Teaching		258,800	709,700	346,900		1,315,400
350	Instructional - Other			120,200			120,200
360	Technical, Specialized and Service		0		48,400	30,400	78,800
370	Secretarial, Clerical and Other		10,100				10,100
390	Information Technology						0
	Total Salaries	0	342,800	829,900	395,300	30,400	1,598,400
4XX EMPLOYEES BENEFITS AND ALLOWANCES							
			14,500	53,300	17,600	3,900	89,300
5-6XX SERVICES							
510	Professional, Technical and Specialized			4,000		900	4,900
520	Communications		2,900	500	2,600	400	6,400
540	Travel and Meetings		9,400	800		8,000	18,200
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		649,600		650,900
680	Information Technology Services			12,000			12,000
	Total Services	0	13,600	17,300	652,200	18,300	701,400
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies		12,600	7,700		51,300	71,600
740	Curricular and Media Materials			62,300			62,300
760	Minor Equipment						0
780	Information Technology Equipment			0			0
	Total Supplies, Materials & Minor Equipment	0	12,600	70,000	0	51,300	133,900
95X-99 TRANSFERS							
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		0	383,500	970,500	1,065,100	103,900	2,523,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

14-Mar-13

Budget for the Year Ending June 30, 2014

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	123,500					123,500
350	Instructional - Other						0
360	Technical, Specialized and Service		1,077,000			35,000	1,112,000
370	Secretarial, Clerical and Other	19,900					19,900
390	Information Technology						0
	Total Salaries	143,400	1,077,000		0	35,000	1,255,400
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	19,900	128,900			0	148,800
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications	3,500	900				4,400
540	Travel and Meetings	800	0			42,300	43,100
570	Printing and Binding						0
550	Transportation of Pupils		7,800		6,000		13,800
580	Insurance and Bond Premiums		25,500				25,500
590	Maintenance and Repair Services	1,100	145,200				146,300
610	Rentals		2,000				2,000
630	Advertising						0
640	Dues and Fees	800	2,000				2,800
650	Professional and Staff Development	2,600	4,400				7,000
680	Information Technology Services	8,400					8,400
	Total Services	17,200	187,800	0	6,000	42,300	253,300
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	300	382,500				382,800
740	Curricular and Media Materials						0
760	Minor Equipment		1,000				1,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	300	383,500		0	0	383,800
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		180,800	1,777,200	0	6,000	77,300	2,041,300

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

14-Mar-13

Budget for the Year Ending June 30, 2014

OPERATIONS AND MAINTENANCE		10	20	50	70	80	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUNDS	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	164,900					164,900
360	Technical, Specialized and Service		2,712,300		87,700	61,400	2,861,400
370	Secretarial, Clerical and Other	18,500					18,500
390	Information Technology						0
	Total Salaries	183,400	2,712,300	0	87,700	61,400	3,044,800
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	26,900	399,200		11,900	8,400	446,400
5-6XX	SERVICES						
510	Professional, Technical and Specialized		41,900	28,000			69,900
520	Communications	4,500	16,100				20,600
530	Utility Services		1,345,400		70,000		1,415,400
540	Travel and Meetings	0					0
570	Printing and Binding						0
580	Insurance and Bond Premiums		184,100				184,100
590	Maintenance and Repair Services		470,900	632,800	21,000	18,900	1,143,600
610	Rentals		74,800			11,900	86,700
620	Property Taxes		68,500		45,900	26,500	140,900
630	Advertising						0
640	Dues and Fees	800					800
650	Professional and Staff Development	2,600	8,400				11,000
680	Information Technology Services						0
	Total Services	7,900	2,210,100	660,800	136,900	57,300	3,073,000
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	700	587,900	91,800	3,500	31,300	715,200
740	Curricular and Media Materials						0
760	Minor Equipment		50,300			700	51,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	700	638,200	91,800	3,500	32,000	766,200
960	School Divisions						
999	Recharge						0
	TOTALS	218,900	5,959,800	752,600	240,000	159,100	7,330,400

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

Budget for the Year Ending June 30, 2014

Transfers to Capital Fund

Category "D" School Buildings	-	
Bus Reserve	-	
Bus Purchases	200,000	
Other: Lite Retrofit Project Debenture	54,500	
		254,500

Less: Transfers from Capital Fund

	-	
		0

Net Transfers to (from) Capital Fund

254,500

CAPITAL EXPENDITURES FOR STATISTICS CANADA

Budget for the Year Ending June 30, 2014

(include additions to work in progress)	New Assets/ Renovation/Retrofit	Purchase of Used Cdn. Assets	Total Capital Expenses
	<i>(thousands of dollars)</i>		
Land			-
Building Construction			-
School Buses, Vehicles & Equipment	200,000		200,000
Software			-
Total	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, 2013
REGULAR INSTRUCTION		
English Language - Single Track		5,874.3
Francais - Single Track		-
French Immersion - Single Track		322.0
Dual Track		
- English Language	1,146.0	
- Francais	-	
- French Immersion	362.0	
- Other Bilingual	-	1,508.0
Senior Years Technology Education		379.7
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		<u>8,084.0</u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS	3,000
TOTAL KILOMETERS - LOG BOOK	835,000
TOTAL KILOMETERS - BUS ROUTES	820,000
LOADED KILOMETERS	515,000

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2013/14 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	31.00	0.75			6.00	1.00	2.00	2.00	42.75
330	Instructional - Teaching	480.42	114.88				14.50			609.80
350	Instructional - Other	43.27	234.88		4.80		4.00			286.95
360	Technical, Specialized and Service	8.84	0.50			4.15	2.19	34.95	71.20	121.83
370	Secretarial, Clerical and Other	28.50	2.46			13.89		0.50	0.50	45.85
380	Clinician		20.13							20.13
390	Information Technology	7.00								7.00
TOTALS (excluding Trustees)		599.03	373.60	0.00	4.80	24.04	21.69	37.45	73.70	1,134.31

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

310 TRUSTEES	9
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CALCULATION OF ADMINISTRATION COSTS AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs

Divisional Administration, Function 500	2,732,600
Curriculum Consulting & Development Administration, Program 605	0
Transportation Administration, Program 710	180,800
Operations & Maintenance Administration, Program 810	218,900
Sub-total	<u>3,132,300</u>
Less: Liability Insurance	69,000
Administration portion of self-funded expenses (see below)	<u>0 *</u>
	<u><u>3,063,300 (A)</u></u>

Expense Base

Total Operating Expenses	86,510,300
Plus: Transfers to Capital	254,500
Less: Adult Learning Centres, Function 300	<u>0</u>
	<u><u>86,764,800 (B)</u></u>

Percentage (A) / (B)

3.5%

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

Foreign Student Programs

Expenses ⁽¹⁾

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

Associated Revenue ⁽²⁾

-

Self-Administered Pension Plans

Expenses ⁽¹⁾

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

Associated Revenue ⁽²⁾

-

(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 < < < < (from Appendix A) > > > > >	OTHER PROGRAM SUPPORT > > > > >	OTHER PROVINCIAL GOVERNMENT REVENUE < < < < (from Appendix B) > > > > >	TUTION, TRANSFER AND RESIDUAL FEES > > > > >	OTHER > > > > >	ALLOWABLE EXPENSES
210 - 260 Student Support Services	16,350,800	0	3,534,800	0	0	130,000	12,686,000
270 Counselling and Guidance	2,048,300	0	0	0	0	0	2,048,300
300 Adult Learning Centres	0					0	
400 Community Education and Services	293,200		146,400	0	0	61,600	
620 Library / Media Centre	970,500	0	0	0	0	0	970,500
630 Professional and Staff Development	1,065,100	0	76,100	0	9,200	0	979,800
800 Operations and Maintenance	7,350,400	54,500	0	199,000	0	51,300	7,134,600
ALLOCATED ADJUSTMENTS/REDUCTIONS		54,500	0	199,000	0	242,900	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	3,566,700	79,100	1,801,200	607,400	(1)
TOTALS	28,058,300	54,500	7,324,000	278,100	1,810,400	675,500	23,819,200

OPEN OR CLOSE DETAIL

OTHER FUNCTION/PROGRAMS EXPENSES	58,452,000
TOTAL EXPENSES	86,510,300

CALCULATION OF UNSUPPORTED EXPENSES

OTHER FUNCTION/PROGRAMS EXPENSES	58,452,000
TOTAL ALLOWABLE EXPENSES	23,819,200
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(6,487,000)
Base Support (from page 2)	(23,562,400)
Formula Guarantee (from page 2)	0
SCHOOL BUS AMORTIZATION (from F/S)	262,398
TOTAL UNSUPPORTED EXPENSES	52,484,198

OPEN OR CLOSE DETAIL

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

APPENDIX A

CATEGORICAL SUPPORT TO BE ALLOCATED	
Special Needs: Coordinator/Clinician	
(A) Maximum Support	545,300
(B) Eligible Expenses	1,960,200
(C) Less related revenues	130,000
(D) Allowable Expenses (B) - (C)	1,830,200
Eligible Support (lessor of A or D)	545,300
Special Needs: Level 2 and 3	2,597,800
Aboriginal Academic Achievement	342,500
Early Literacy Intervention	391,700
Numeracy	76,100
Board and Room	
(A) Maximum Support	6,000
(B) Program Expenses	6,000
Eligible Support (lessor of A or B)	6,000
Small Schools	
(A) Maximum Support	20,600
(B) Program Expenses	20,600
Eligible Support (lessor of A or B)	20,600
Early Childhood Development	146,400
Total allocable Categorical Support (carried to Allow Input)	4,126,400
Non-allocable Categorical Support	3,197,600
Total Categorical Support (carried to page 18)	7,324,000

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:	
Program 850 School Building Repairs & Replacements	752,600
PLUS: Capitalized Section "D" Expenses (net)	54,500
Grounds	
LESS: Related revenue other than "D" Support	
Allowable Section "D" Expenses	(C) 807,100
To recognize an unearned portion of "D" grant revenue, enter same as "C" above.	
(D)	
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	1,490,000	1,490,000
Education Property Tax Credit	7,409,670	7,409,670
Tax Incentive Grant	1,831,224	1,831,224
All other		320,400
Other Provincial Government Departments	0	0
Total Revenue	10,730,894	11,051,294

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		23,900
Municipal Government		
Special Requirement less Property Tax Credit	32,197,506	32,197,506
Other	0	0
Other School Divisions		
Transfer Fees	65,200	65,200
Residual Fees	214,600	214,600
All other	1,000	1,000
First Nations		
Tuition Fees	307,600	307,600
All other	0	0
Private Organizations and Individuals		
Tuition Fees	20,000	20,000
Ancillary Services	650,600	650,600
Other Sources		
Interest		73,000
Donations	0	0
Other	0	0
Total Revenue	32,270,506	33,553,406

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	11,051,294
Education Property Tax Credit	(7,409,670)
Tax Incentive Grant	(1,831,224)
PROVINCIAL REVENUE FOR EQUALIZATION	1,810,400
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES	607,400
(Tuition, Transfer and Residual Fees)	

TOTAL ALLOCABLE OTHER REVENUE

675,500

TOTAL ALLOCABLE NON-PROV. SOURCES

1,282,900