



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

INTERLAKE SCHOOL DIVISION
192 - 2nd AVENUE NORTH
STONEWALL, MANITOBA R0C 2Z0

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2019

EXPENSE DEFINITIONS

Operating Fund - consists of the nine functions defined below:

Function 100 - Regular Instruction - Consists of costs related directly to the K - 12 classroom, e.g. teachers, educational assistants, textbooks (incl. e-books), related supplies, services, and equipment such as desks, chairs, tables, audio visual equipment and computers. Includes costs related to Gifted students, International Baccalaureate, Advanced Placement, university offered and correspondence courses, and enrichment activities that are generalized in nature. Also includes school based administration costs including principals, vice-principals, and support staff. Summer school costs are recorded here.

Function 200 - Student Support Services - Consists of costs specifically related to students who have exceptional learning needs, as well as counselling and guidance and resource costs for all students. Students with exceptional learning needs are students who have physical, cognitive, sensory or emotional/behavioural disabilities. Costs include special education and resource teachers, special needs educational assistants, counsellors, clinicians, and related and appropriate services (e.g. occupational therapists), supplies, textbooks, materials, equipment and software. Special education co-ordinators or student services administrators and clerical staff are also included.

Function 300 - Adult Learning Centres - Consists of costs related to Adult Learning Centres (ALC) owned and operated by school divisions. ALC's offer adult centred programs in which adult education principles and practices are applied to curriculum and program delivery. Does not include costs associated with adults in the regular classroom. Also, does not include costs associated with ALC's that are governed by their own board of directors.

Function 400 - Community Education and Services - Consists of costs related to providing services (such as community use of facilities and gym rentals) and non-credit courses to community groups and individuals. Includes pre-kindergarten education.

Function 500 - Divisional Administration - Consists of costs related to the administration of the school division including the board of trustees and the superintendent's and secretary-treasurer's departments.

Function 600 - Instructional and Other Support Services - Consists of costs related to support services for students, teaching staff, and the educational process, such as libraries/media centres, professional development, and curriculum consulting and development.

Function 700 - Transportation of Pupils - Consists of all costs, including supervisory and clerical personnel, related to the transportation of pupils. Does not include the purchase of school buses over \$20,000 per unit as they are recorded in the capital fund.

Function 800 - Operations and Maintenance - Consists of all costs, including supervisory and clerical personnel, related to the upkeep, maintenance and minor repair of all school division buildings and grounds. Includes utilities, taxes, insurance and supplies. Does not include capital costs.

Function 900 - Fiscal - Consists of short-term loan interest, bank charges and the Health and Education Levy.

Note: Capital costs are not included in Operating Fund functions.

FRAME / ERROR REPORT

FRAME EXPENSES:	EXPENSES - TRANSFERS =		FRAME	FTE	COST PER PUPIL	
			EXPENSES	PUPILS	2018/19	2017/18
FUNCTION 100						
ADMINISTRATION	3,162,517	0	3,162,517	2,805.5	1,127	1,164
SENIOR YEARS TECHNOLOGY	20,000	20,000	0	0.0	0	0
ENGLISH LANGUAGE	14,735,297	107,000	14,628,297	2,086.5	7,011	7,013
FRANÇAIS	54,000	54,000	0	0.0	0	0
FRENCH IMMERSION	14,500	14,500	0	0.0	0	0
DUAL TRACK	4,157,686	0	4,157,686	719.0	5,783	5,866
TOTAL FUNCTION 100	22,144,000	195,500	21,948,500	2,805.5	7,823	7,882
FUNCTION 200						
ADMINISTRATION/COORDINATION	161,682	0	161,682	2,805.5	58	59
CLINICAL AND RELATED SERVICES	830,265	20,000	810,265	2,805.5	289	270
SPECIAL PLACEMENT	300,118	90,000	210,118			
REGULAR PLACEMENT	1,925,200	0	1,925,200	2,805.5	686	686
RESOURCE SERVICES	2,165,500	--	2,165,500	2,805.5	772	800
COUNSELLING & GUIDANCE	1,140,235	--	1,140,235	2,805.5	406	384
TOTAL FUNCTION 200	6,523,000	110,000	6,413,000	2,805.5	2,286	2,218
FUNCTION 500						
BOARD OF TRUSTEES	189,500	10,500	179,000	2,805.5	64	85
INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	397,500	0	397,500	2,805.5	142	147
BUSINESS ADMINISTRATIVE SERVICES	702,000	0	702,000	2,805.5	250	260
MANAGEMENT INFORMATION SERVICES	40,000	--	40,000	2,805.5	14	19
TOTAL FUNCTION 500	1,329,000	10,500	1,318,500	2,805.5	470	511
FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	0	--	0	2,805.5	0	0
CURRICULUM CONSULTING/DEVELOPMENT	0	--	0	2,805.5	0	0
LIBRARY/ MEDIA CENTRE	553,196	--	553,196	2,805.5	197	203
PROFESSIONAL & STAFF DEVELOPMENT	429,459	--	429,459	2,805.5	153	180
OTHER	110,345	19,700	90,645	2,805.5	32	30
TOTAL FUNCTION 600	1,093,000	19,700	1,073,300	2,805.5	383	413

PUPIL/TEACHER RATIOS:

	REGULAR INSTRUCTION		EDUCATOR	
	2018/19	2017/18	2018/19	2017/18
ENROLMENT	2,805.5	2,755.5	2,805.5	2,755.5
TEACHERS	177.27	175.10	232.51	229.83
RATIO	15.8	15.7	12.1	12.0

ANALYSIS OF TRANSPORTATION EXPENSES:

	REGULAR TRANSPORT'N PROGRAM 720	COST PER TRANSPORTED PUPIL	COST PER TOTAL KM (bus routes)	COST PER LOADED KM	ADMIN., REGULAR AND OTHER (710, 720, 790)	COST PER TOTAL KM (log book)
2018/19	1,929,000	1,184	1.96	3.14	2,229,000	2.39
2017/18	1,906,000	1,203	1.91	3.26	2,203,000	2.23

TOTAL OPERATING EXPENSE PER PUPIL:

	TOTAL EXPENSES	- OPERATING TRANSFERS	CONSOLIDATED EXPENSES	- FUNCTIONS 300 AND 400	EXPENSES FOR PER PUPIL	COST PER PUPIL
2018/19	37,895,320	(335,700)	37,559,620	(293,000)	37,266,620	13,283
2017/18	37,541,600	(402,200)	37,139,400	(265,000)	36,874,400	13,382

SALARY/PERSONNEL REPORT:

	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	1,784,500	15.75	113,302	107,658	1.00	107,658
330 INSTRUCTIONAL - TEACHING	16,210,890	177.27	91,447	3,194,722	35.65	89,614
350 INSTRUCTIONAL - OTHER	475,000	28.36	16,749	1,752,222	58.50	29,953
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	550,000	16.25	33,846	38,914	0.80	48,643
380 CLINICIAN				727,353	8.00	90,919
390 INFORMATION TECHNOLOGY	384,300	6.00	64,050	0	0.00	0
	FUNCTION 500			FUNCTION 600		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	565,000	4.00	141,250	0	0.00	0
330 INSTRUCTIONAL - TEACHING				315,264	2.84	111,008
350 INSTRUCTIONAL - OTHER				401,000	14.00	28,643
360 TECHNICAL, SPECLIZ'D & SERVICE	63,000	1.00	63,000	32,000	3.00	10,667
370 SECRETARIAL, CLERICAL & OTHER	226,000	4.20	53,810	0	0.00	0
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0
	FUNCTION 700			FUNCTION 800		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	75,000	1.00	75,000	83,000	1.00	83,000
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECLIZ'D & SERVICE	1,183,000	42.00	28,167	1,307,917	25.03	52,254
370 SECRETARIAL, CLERICAL & OTHER	49,800	1.00	49,800	61,700	2.00	30,850
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0

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CALCULATION OF 2018 SPECIAL LEVY

To accompany the 2018/19 FRAME Budget

INTERLAKE SCHOOL DIVISION

A. Special Requirement: 2017/18 Budget (1)	19,923,000	
B. Amount related to 2017/18 included in 2017 Special Levy	9,563,040	
C. Balance of 2017/18 to be raised in 2018 (A - B)		10,359,960
D. Special Requirement: 2018/19 Budget (1)	20,321,460	
E. Amount included in 2018 Special Levy (48.0% of D) (2)		9,754,301
F. Surplus (Applied)/Raised (not included in the Special Requirement)		
G. 2018 SPECIAL LEVY FOR DIVISION (C + E + F)		20,114,261
H. 2018 SPECIAL LEVY FOR D.S.F.M. (from line Q below)		0
I. 2017 SPECIAL LEVY ADJUSTMENT FOR D.S.F.M. (from line G of Adjustment form)		0
J. SPECIAL LEVY BEFORE TAX INCENTIVE GRANT (G + H + I)		20,114,261
K. Less: Tax Incentive Grant		1,081,667
L. 2018 TOTAL SPECIAL LEVY (J - K) (3)		19,032,594

2018 SPECIAL LEVY FOR D.S.F.M.

M. 2018 Special Levy for Division (from line G above)	20,114,261	
N. Resident Non-D.S.F.M. pupils at September 30, 2017 (4)	2,849.0	
O. Special Levy per resident pupil (M ÷ N)	7,060.11	
P. Resident D.S.F.M. pupils at September 30, 2017 (4)	0.0	
Q. 2018 Special Levy for D.S.F.M. (O x P)		0

- (1) **Special Requirement must agree with the Special Requirement shown under Municipal Government in your budget.**
- (2) **The percentage of the 2018/19 Special Requirement shown in E must not be less than 40%.**
- (3) **Please ensure that the 2018 Special Levy calculated on this form agrees with the total of levies requested on your Notices of Tax Requirements.**
- (4) **From Resident Pupils form.**

PLEASE REMIT THIS FORM AND YOUR NOTICES OF TAX REQUIREMENTS WITH YOUR BUDGET

_____ DATE	_____ CHAIRPERSON
_____ DATE	_____ SECRETARY-TREASURER

Copy to la Division scolaire franco-manitobaine by March 15

OPERATING FUND SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2019

Revenue

Provincial Government	22,385,995
Federal Government	-
Municipal Government - Property Tax	15,559,811
- Other	-
Other School Divisions	25,000
First Nations	-
Private Organizations and Individuals	191,800
Other Sources	137,394
	38,300,000

Expenses

Regular Instruction	22,144,000
Student Support Services	6,523,000
Adult Learning Centres	-
Community Education and Services	293,000
Divisional Administration	1,329,000
Instructional and Other Support Services	1,093,000
Transportation of Pupils	2,231,000
Operations and Maintenance	3,621,000
Fiscal	661,320
	37,895,320

Current Year Operating Surplus (Deficit)	404,680
Net Transfers from (to) Capital Fund	(404,680)
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	5,358,602	
Additional Instructional Support for Small Schools	31,376	
Sparsity	468,888	
Curricular Materials	166,848	
Information Technology	172,410	
Library Services	255,834	
Student Services	893,020	
Counselling and Guidance	230,806	
Professional Development	108,451	
Physical Education	53,625	
Occupancy	<u>1,527,030</u>	9,266,890
Categorical Support		
Transportation	1,246,536	
Board and Room	-	
Special Needs: Coordinator/Clinician	286,422	
Special Needs: Level 2	537,700	
Special Needs: Level 3	526,137	
Senior Years Technology Education	78,760	
English as an Additional Language	41,450	
Indigenous Academic Achievement (included BSSIP)	135,000	
Indigenous and International Languages	-	
French Language Education	74,600	
Small Schools	141,525	
Enrolment Change	97,127	
Northern Allowance	-	
Early Childhood Development Initiative	44,193	
Literacy and Numeracy	222,464	
Education for Sustainable Development	<u>15,400</u>	3,447,314
Equalization		3,851,254
Additional Equalization		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	127,980	
Technology Education Equipment Replacement	28,300	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	<u>-</u>	156,280
		<u>16,721,738</u>

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

Budget for the Year Ending June 30, 2019

Federal Government			
Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:		-	
			0
Municipal Government			
Special Requirement	20,321,460		
Less: Education Property Tax Credit	(3,679,982)		
Less: Tax Incentive Grant	(1,081,667)	15,559,811	
Other:		-	15,559,811
Other School Divisions			
Tuition Fees		-	
Transfer Fees		25,000	
Residual Fees		-	
Transportation of Pupils		-	
Other:		-	
			25,000
First Nations			
Tuition Fees		-	
Transportation of Pupils		-	
Other:		-	
			0
Private Organizations and Individuals (Includes GBE's)			
Regular Tuition		300	
International Tuition		-	
Continuing Education		110,000	
Other Tuition:		-	
Food Service		20,000	
Government Business Enterprises (GBE's)		-	
Other:		-	
	Local Substitute Teachers	3,500	
	ITA President	55,000	
	Workers Compensation	3,000	
			191,800
Other Sources			
Interest		7,000	
Donations		5,000	
Other:	STAR Funding	36,000	
	Restitution Fees	100	
	School Reimbursements	15,000	
	Program 100 Revenue	427	
	Program 700 Revenue	37,000	
	Program 800 Revenue	36,867	
			137,394
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			<u>15,914,005</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	19,404,690	5,820,869	-	183,000	949,000	748,264	1,307,800	1,452,617		29,866,240	29,412,086
Employees Benefits and Allowances	1,062,271	446,982	-	19,675	110,545	91,647	200,700	227,233		2,159,053	2,258,952
Services	297,353	95,225	-	77,625	228,550	148,660	208,250	1,517,020		2,572,683	2,559,247
Supplies, Materials and Minor Equipment	1,184,186	49,924	-	12,700	30,405	84,729	514,250	424,130		2,300,324	2,243,515
Short Term Loan Interest and Bank Charges									6,320	6,320	21,600
Bad Debt Expense										0	0
Transfers	195,500	110,000	0	0	10,500	19,700	0	0	(PAYROLL TAX) 655,000	990,700	1,046,200
TOTALS	22,144,000	6,523,000	0	293,000	1,329,000	1,093,000	2,231,000	3,621,000	661,320	37,895,320	37,541,600

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2019

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	1,784,500						1,784,500
330 Instructional - Teaching	0	12,546,656			3,664,234		16,210,890
350 Instructional - Other		332,668			142,332		475,000
360 Technical, Specialized and Service		0					0
370 Secretarial, Clerical and Other	550,000						550,000
390 Information Technology	384,300						384,300
Total Salaries	2,718,800	12,879,324	0	0	3,806,566	0	19,404,690
4XX EMPLOYEES BENEFITS AND ALLOWANCES	223,760	647,221			191,290		1,062,271
5-6XX SERVICES							
510 Professional, Technical and Specialized		23,000			2,250		25,250
520 Communications	64,315	4,600					68,915
540 Travel and Meetings	3,510	6,188			500		10,198
560 Tuition		10,000					10,000
570 Printing and Binding							0
580 Insurance and Bond Premiums	26,830	15,500					42,330
590 Maintenance and Repair Services		3,510			1,250		4,760
610 Rentals							0
630 Advertising	1,000	9,400					10,400
640 Dues and Fees							0
650 Professional and Staff Development	27,000						27,000
680 Information Technology Services	16,000	82,500					98,500
Total Services	138,655	154,698	0	0	4,000	0	297,353
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	27,190	283,540			42,250		352,980
740 Curricular and Media Materials		136,788			67,500		204,288
760 Minor Equipment	53,037	127,402			27,690		208,129
780 Information Technology Equipment	1,075	399,324			18,390		418,789
Total Supplies, Materials & Minor Equipment	81,302	947,054	0	0	155,830	0	1,184,186
95X-99 TRANSFERS							
960 School Divisions		95,000	54,000	14,500		20,000	183,500
980 Organizations, Individuals and Other Entities		12,000					12,000
Total Transfers	0	107,000	54,000	14,500	0	20,000	195,500
TOTALS	3,162,517	14,735,297	54,000	14,500	4,157,686	20,000	22,144,000

* 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, 2019

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	107,658						107,658
330	Instructional - Teaching		5,000	86,722		2,043,000	1,060,000	3,194,722
350	Instructional - Other			82,222	1,670,000			1,752,222
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	38,914						38,914
380	Clinician		727,353					727,353
390	Information Technology							0
	Total Salaries	146,572	732,353	168,944	1,670,000	2,043,000	1,060,000	5,820,869
4XX EMPLOYEES BENEFITS AND ALLOWANCES								
		10,585	35,662	16,824	242,950	94,920	46,041	446,982
5-6XX SERVICES								
510	Professional, Technical and Specialized		10,000	500	1,000		30,000	41,500
520	Communications	1,575	4,100	4,050				9,725
540	Travel and Meetings	2,150	12,750	7,500	6,500	8,100	1,000	38,000
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums			500				500
590	Maintenance and Repair Services							0
610	Rentals							0
630	Advertising		500		1,100			1,600
640	Dues and Fees	300						300
650	Professional and Staff Development		3,200					3,200
680	Information Technology Services			400				400
	Total Services	4,025	30,550	12,950	8,600	8,100	31,000	95,225
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	500	7,000	9,200	2,791	13,150	2,170	34,811
740	Curricular and Media Materials		2,700	2,000	859	1,330	1,024	7,913
760	Minor Equipment		2,000	200				2,200
780	Information Technology Equipment					5,000		5,000
	Total Supplies, Materials & Minor Equipment	500	11,700	11,400	3,650	19,480	3,194	49,924
95X-99 TRANSFERS								
960	School Divisions							0
980	Organizations, Individuals and Other Entities		20,000	90,000				110,000
	Total Transfers	0	20,000	90,000	0			110,000
TOTALS		161,682	830,265	300,118	1,925,200	2,165,500	1,140,235	6,523,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 03-Feb-20
 Budget for the Year Ending June 30, 2019

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, 2019

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	51,000				51,000
330	Instructional - Teaching	20,000				20,000
350	Instructional - Other				112,000	112,000
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	71,000	0	0	112,000	183,000
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	9,775			9,900	19,675
5-6XX	SERVICES					
510	Professional, Technical and Specialized	51,600			9,500	61,100
520	Communications	1,150			600	1,750
540	Travel and Meetings	50			4,250	4,300
570	Printing and Binding	7,500				7,500
580	Insurance and Bond Premiums					0
590	Maintenance and Repair Services					0
610	Rentals	2,650				2,650
630	Advertising					0
640	Dues and Fees					0
650	Professional and Staff Development	75			250	325
680	Information Technology Services					0
	Total Services	63,025	0	0	14,600	77,625
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies	200			12,500	12,700
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	200	0	0	12,500	12,700
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		144,000	0	0	149,000	293,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2019

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	95,000				95,000
320 Executive, Managerial and Supervisory		290,000	275,000		565,000
360 Technical, Specialized and Service			63,000		63,000
370 Secretarial, Clerical and Other	7,000	64,000	155,000		226,000
390 Information Technology					0
Total Salaries	102,000	354,000	493,000	0	949,000
4XX EMPLOYEES BENEFITS AND ALLOWANCES	2,400	27,300	80,845		110,545
5-6XX SERVICES					
510 Professional, Technical and Specialized			33,700		33,700
520 Communications	0	2,800	7,000		9,800
540 Travel and Meetings	5,900	5,000	2,000		12,900
570 Printing and Binding					0
580 Insurance and Bond Premiums			45,000		45,000
590 Maintenance and Repair Services			800		800
610 Rentals			750		750
630 Advertising	700		500		1,200
640 Dues and Fees	55,000	2,800	2,500		60,300
650 Professional and Staff Development	5,000		14,000		19,000
680 Information Technology Services		2,100	3,000	40,000	45,100
Total Services	66,600	12,700	109,250	40,000	228,550
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies	8,000	2,000	12,905		22,905
740 Curricular and Media Materials		1,500	2,000		3,500
760 Minor Equipment			2,000		2,000
780 Information Technology Equipment			2,000		2,000
Total Supplies, Materials & Minor Equipment	8,000	3,500	18,905	0	30,405
95X-99 TRANSFERS					
960 School Divisions					0
980 Organizations, Individuals and Other Entities	10,500				10,500
999 Recharge					0
Total Transfers	10,500	0	0		10,500
TOTALS	189,500	397,500	702,000	40,000	1,329,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2019

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	TOTALS
3XX SALARIES							
320	Executive, Managerial and Supervisory						0
330	Instructional - Teaching				266,996	48,268	315,264
350	Instructional - Other			401,000			401,000
360	Technical, Specialized and Service					32,000	32,000
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	0	0	401,000	266,996	80,268	748,264
4XX EMPLOYEES BENEFITS AND ALLOWANCES							
				62,667	25,483	3,497	91,647
5-6XX SERVICES							
510	Professional, Technical and Specialized				5,000		5,000
520	Communications			750	600		1,350
540	Travel and Meetings			13,955			13,955
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services			1,225			1,225
610	Rentals						0
630	Advertising			150			150
640	Dues and Fees				400		400
650	Professional and Staff Development				115,580		115,580
680	Information Technology Services			11,000			11,000
	Total Services	0	0	27,080	121,580	0	148,660
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies			20,197	9,250	6,880	36,327
740	Curricular and Media Materials			38,232	6,150		44,382
760	Minor Equipment			2,250			2,250
780	Information Technology Equipment			1,770			1,770
	Total Supplies, Materials & Minor Equipment	0	0	62,449	15,400	6,880	84,729
95X-99 TRANSFERS							
960	School Divisions						0
980	Organizations, Individuals and Other Entities					19,700	19,700
	Total Transfers					19,700	19,700
TOTALS		0	0	553,196	429,459	110,345	1,093,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2019

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	75,000					75,000
350	Instructional - Other						0
360	Technical, Specialized and Service		1,123,000			60,000	1,183,000
370	Secretarial, Clerical and Other	49,800					49,800
390	Information Technology						0
	Total Salaries	124,800	1,123,000		0	60,000	1,307,800
4XX EMPLOYEES BENEFITS AND ALLOWANCES		20,900	179,800				200,700
5-6XX SERVICES							
510	Professional, Technical and Specialized		5,900				5,900
520	Communications	2,800	23,800				26,600
540	Travel and Meetings		12,000			75,000	87,000
570	Printing and Binding		1,000				1,000
550	Transportation of Pupils		30,300	2,000			32,300
580	Insurance and Bond Premiums	1,500					1,500
590	Maintenance and Repair Services		22,500				22,500
610	Rentals					5,000	5,000
630	Advertising		1,450				1,450
640	Dues and Fees	500					500
650	Professional and Staff Development	2,500	4,000				6,500
680	Information Technology Services		18,000				18,000
	Total Services	7,300	118,950	2,000	0	80,000	208,250
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	5,000	507,000				512,000
740	Curricular and Media Materials		250				250
760	Minor Equipment	2,000					2,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	7,000	507,250		0	0	514,250
95X-99 TRANSFERS							
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge						0
	Total Transfers	0	0	0	0	0	0
TOTALS		160,000	1,929,000	2,000	0	140,000	2,231,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2019

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	83,000					83,000
360	Technical, Specialized and Service		1,307,917				1,307,917
370	Secretarial, Clerical and Other	48,700	13,000				61,700
390	Information Technology						0
	Total Salaries	131,700	1,320,917	0	0	0	1,452,617
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	21,000	206,233				227,233
5-6XX	SERVICES						
510	Professional, Technical and Specialized		91,000		30,640	40,000	161,640
520	Communications	2,800	6,600				9,400
530	Utility Services		547,500		44,180	25,000	616,680
540	Travel and Meetings		1,000				1,000
570	Printing and Binding						0
580	Insurance and Bond Premiums	1,500	191,800		12,300		205,600
590	Maintenance and Repair Services		24,500	375,000	1,100	16,000	416,600
610	Rentals		3,000		34,600		37,600
620	Property Taxes		25,000		36,500		61,500
630	Advertising		2,000				2,000
640	Dues and Fees	500					500
650	Professional and Staff Development	2,500	1,000				3,500
680	Information Technology Services		1,000				1,000
	Total Services	7,300	894,400	375,000	159,320	81,000	1,517,020
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	5,000	351,450		6,680	29,000	392,130
740	Curricular and Media Materials						0
760	Minor Equipment		26,000		1,000	5,000	32,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	5,000	377,450	0	7,680	34,000	424,130
960	School Divisions						
999	Recharge						0
TOTALS		165,000	2,799,000	375,000	167,000	115,000	3,621,000

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2018
REGULAR INSTRUCTION	
English Language - Single Track	2,086.5
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	434.0
- Francais	-
- French Immersion	285.0
- Other Bilingual	-
Senior Years Technology Education	719.0
	<u>-</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>2,805.5</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	1,629
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	932,000
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	982,488
LOADED KILOMETERS (For the period ended June 30)	614,601

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	15.75	1.00		1.00	4.00		1.00	1.00	23.75
330	Instructional - Teaching	177.27	35.65		25.00		2.84			240.76
350	Instructional - Other	28.36	58.50		3.00		14.00			103.86
360	Technical, Specialized and Service					1.00	3.00	42.00	25.03	71.03
370	Secretarial, Clerical and Other	16.25	0.80			4.20		1.00	2.00	24.25
380	Clinician		8.00							8.00
390	Information Technology	6.00								6.00
TOTALS (excluding Trustees)		243.63	103.95	0.00	29.00	9.20	19.84	44.00	28.03	477.65

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		
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310 TRUSTEES		7.00
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**CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES**

Administration Costs

Divisional Administration, Function 500	1,329,000
Less: Liability Insurance	44,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	15,000
	<u>1,270,000 (A)</u>

Expense Base

Total Operating Expenses	37,895,320
Plus: Transfers to Capital	404,680
Less: Adult Learning Centres, Function 300	0
	<u>38,300,000 (B)</u>

Percentage (A) / (B) 3.32%

Maximum Allowable Percentage 3.33%

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 ⁽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.