



Schools' Finance Branch
511-1181 Portage Avenue
Winnipeg, Manitoba
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WESTERN SCHOOL DIVISION
UNIT 4-75 THORNHILL
MORDEN, MANITOBA R6M 1P2

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2019

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2018/19 FRAME BUDGET

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OPERATING FUND SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2019

Revenue

Provincial Government	13,621,615
Federal Government	20,000
Municipal Government - Property Tax	7,227,720
- Other	3,200
Other School Divisions	55,250
First Nations	-
Private Organizations and Individuals	273,300
Other Sources	16,100
	21,217,185

Expenses

Regular Instruction	13,041,686
Student Support Services	3,112,514
Adult Learning Centres	408,005
Community Education and Services	48,442
Divisional Administration	766,640
Instructional and Other Support Services	521,324
Transportation of Pupils	840,441
Operations and Maintenance	1,869,393
Fiscal	374,359
	20,982,804

Current Year Operating Surplus (Deficit)	234,381
Net Transfers from (to) Capital Fund	(268,638)
Net Current Year Surplus (Deficit)	(34,257)

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

Budget for the Year Ending June 30, 2019

Funding of Schools Program

Base Support		
Instructional	3,278,598	
Additional Instructional Support for Small Schools	-	
Sparsity	-	
Curricular Materials	102,084	
Information Technology	105,487	
Library Services	156,529	
Student Services	541,603	
Counselling and Guidance	141,216	
Professional Development	78,264	
Physical Education	32,875	
Occupancy	<u>600,210</u>	5,036,866
Categorical Support		
Transportation	517,572	
Board and Room	-	
Special Needs: Coordinator/Clinician	151,425	
Special Needs: Level 2	299,250	
Special Needs: Level 3	169,040	
Senior Years Technology Education	65,010	
English as an Additional Language	168,025	
Indigenous Academic Achievement (included BSSIP)	27,000	
Indigenous and International Languages	-	
French Language Education	62,300	
Small Schools	-	
Enrolment Change	85,542	
Northern Allowance	-	
Early Childhood Development Initiative	27,200	
Literacy and Numeracy	136,112	
Education for Sustainable Development	<u>2,800</u>	1,711,276
Equalization		3,860,969
Additional Equalization		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	38,760	
Technology Education Equipment Replacement	7,700	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	<u>-</u>	46,460
		<u>10,655,571</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		20,000	
English as an Additional Language (Adults)		-	
Other:		-	

	_____		20,000
Municipal Government			
Special Requirement	9,263,896		
Less: Education Property Tax Credit	(2,036,176)		
Less: Tax Incentive Grant	0	7,227,720	
Other:	<u>City of Morden Bus Grant</u>	3,200	7,230,920

Other School Divisions			
Tuition Fees		-	
Transfer Fees		55,250	
Residual Fees		-	
Transportation of Pupils		-	
Other:		-	

	_____		55,250
First Nations			
Tuition Fees		-	
Transportation of Pupils		-	
Other:		-	

	_____		0
Private Organizations and Individuals (Includes GBE's)			
Regular Tuition		-	
International Tuition		143,200	
Continuing Education		-	
Other Tuition:		-	
Food Service		130,000	
Government Business Enterprises (GBE's)		-	
Other:		-	
	<u>Facility Rent</u>	100	

	_____		273,300
Other Sources			
Interest		2,000	
Donations		7,600	
Other:		-	
	<u>Co-op Equity Rebate</u>	6,500	

	_____		16,100
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			<u>7,595,570</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	11,212,173	2,786,500	299,135	18,537	471,487	236,569	399,584	825,279		16,249,264	15,656,445
Employees Benefits and Allowances	590,398	244,289	19,066	2,705	41,663	31,940	57,760	120,904		1,108,725	1,101,787
Services	346,113	55,650	80,320	21,200	239,810	91,735	267,007	736,910		1,838,745	1,981,029
Supplies, Materials and Minor Equipment	630,252	26,075	2,484	6,000	20,680	161,080	116,090	186,300		1,148,961	1,125,714
Short Term Loan Interest and Bank Charges									25,000	25,000	25,000
Bad Debt Expense									-	0	0
Transfers	262,750	0	7,000	0	(7,000)	0	0	0	(PAYROLL TAX) 349,359	612,109	599,362
TOTALS	13,041,686	3,112,514	408,005	48,442	766,640	521,324	840,441	1,869,393	374,359	20,982,804	20,489,337

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	736,107						736,107
330 Instructional - Teaching	0	4,608,536			4,820,044	174,371	9,602,951
350 Instructional - Other		133,830			176,415	52,998	363,243
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	280,860						280,860
390 Information Technology	229,012						229,012
Total Salaries	1,245,979	4,742,366	0	0	4,996,459	227,369	11,212,173
4XX EMPLOYEES BENEFITS AND ALLOWANCES	98,944	227,123			248,998	15,333	590,398
5-6XX SERVICES							
510 Professional, Technical and Specialized	750	99,543			21,350	41,000	162,643
520 Communications	36,600	400			400	3,000	40,400
540 Travel and Meetings	2,700	28,000			3,400		34,100
560 Tuition							0
570 Printing and Binding							0
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services	300	7,250			3,650		11,200
610 Rentals					570		570
630 Advertising		12,000					12,000
640 Dues and Fees	500	4,150			150		4,800
650 Professional and Staff Development	10,200						10,200
680 Information Technology Services	70,200						70,200
Total Services	121,250	151,343	0	0	29,520	44,000	346,113
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	6,900	136,613			138,216	64,408	346,137
740 Curricular and Media Materials		26,590			30,825		57,415
760 Minor Equipment	1,850	59,850			14,000	5,000	80,700
780 Information Technology Equipment	39,400	49,050			52,550	5,000	146,000
Total Supplies, Materials & Minor Equipment	48,150	272,103	0	0	235,591	74,408	630,252
95X-99 TRANSFERS							
960 School Divisions		22,750				240,000	262,750
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	22,750	0	0	0	240,000	262,750
TOTALS	1,514,323	5,415,685	0	0	5,510,568	601,110	13,041,686

* 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	132,804						132,804
330	Instructional - Teaching			97,555		825,947	394,788	1,318,290
350	Instructional - Other			137,124	723,033	105,453	107,506	1,073,116
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other		4,335					4,335
380	Clinician		257,955					257,955
390	Information Technology							0
	Total Salaries	132,804	262,290	234,679	723,033	931,400	502,294	2,786,500
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	7,212	14,237	25,119	106,098	56,559	35,064	244,289
5-6XX	SERVICES							
510	Professional, Technical and Specialized	300	26,700					27,000
520	Communications						1,500	1,500
540	Travel and Meetings	5,500	7,400	1,000			8,000	21,900
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	1,500						1,500
650	Professional and Staff Development	3,000					750	3,750
680	Information Technology Services							0
	Total Services	10,300	34,100	1,000	0	0	10,250	55,650
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	400	4,100	2,000		11,975	4,250	22,725
740	Curricular and Media Materials	500	600			2,250		3,350
760	Minor Equipment							0
780	Information Technology Equipment							0
	Total Supplies, Materials & Minor Equipment	900	4,700	2,000	0	14,225	4,250	26,075
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		151,216	315,327	262,798	829,131	1,002,184	551,858	3,112,514

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300

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	55,263		55,263
330	Instructional - Teaching		169,299	169,299
350	Instructional - Other		47,555	47,555
360	Technical, Specialized and Service	6,086		6,086
370	Secretarial, Clerical and Other	20,932		20,932
390	Information Technology			0
	Total Salaries	82,281	216,854	299,135
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	7,240	11,826	19,066
5-6XX	SERVICES			
510	Professional, Technical and Specialized	6,600		6,600
520	Communications	3,400		3,400
530	Utility Services	300		300
540	Travel and Meetings		600	600
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals	65,020		65,020
620	Property Taxes			0
630	Advertising	1,000		1,000
640	Dues and Fees			0
650	Professional and Staff Development		1,800	1,800
680	Information Technology Services		1,600	1,600
	Total Services	76,320	4,000	80,320
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies	900	684	1,584
740	Curricular and Media Materials		900	900
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials & Minor Equipment	900	1,584	2,484
95X-99	TRANSFERS			
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge *	7,000		7,000
	Total Transfers	7,000	0	7,000
TOTALS		173,741	234,264	408,005

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						0
330 Instructional - Teaching						0
350 Instructional - Other					18,537	18,537
360 Technical, Specialized and Service						0
370 Secretarial, Clerical and Other						0
380 Clinician						0
390 Information Technology						0
Total Salaries		0	0	0	18,537	18,537
4XX EMPLOYEES BENEFITS AND ALLOWANCES					2,705	2,705
5-6XX SERVICES						
510 Professional, Technical and Specialized					20,700	20,700
520 Communications						0
540 Travel and Meetings					500	500
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						0
680 Information Technology Services						0
Total Services		0	0	0	21,200	21,200
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies					6,000	6,000
740 Curricular and Media Materials						0
760 Minor Equipment						0
780 Information Technology Equipment						0
Total Supplies, Materials & Minor Equipment		0	0	0	6,000	6,000
95X-99 TRANSFERS						
980 Organizations, Individuals and Other Entities						0
999 Recharge						0
Total Transfers		0	0	0	0	0
TOTALS		0	0	0	48,442	48,442

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	70,227				70,227
320 Executive, Managerial and Supervisory		151,404	114,392		265,796
360 Technical, Specialized and Service					0
370 Secretarial, Clerical and Other			135,464		135,464
390 Information Technology					0
Total Salaries	70,227	151,404	249,856	0	471,487
4XX EMPLOYEES BENEFITS AND ALLOWANCES	1,451	6,338	33,874		41,663
5-6XX SERVICES					
510 Professional, Technical and Specialized	12,520		38,750		51,270
520 Communications			13,250		13,250
540 Travel and Meetings	17,000	11,500	7,000		35,500
570 Printing and Binding					0
580 Insurance and Bond Premiums	250		26,500		26,750
590 Maintenance and Repair Services					0
610 Rentals					0
630 Advertising	7,000		8,000		15,000
640 Dues and Fees	30,340	1,500	3,200		35,040
650 Professional and Staff Development	1,500	3,500	800		5,800
680 Information Technology Services				57,200	57,200
Total Services	68,610	16,500	97,500	57,200	239,810
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies	4,080	1,500	12,500		18,080
740 Curricular and Media Materials		500			500
760 Minor Equipment		0	1,600		1,600
780 Information Technology Equipment	0	500			500
Total Supplies, Materials & Minor Equipment	4,080	2,500	14,100	0	20,680
95X-99 TRANSFERS					
960 School Divisions					0
980 Organizations, Individuals and Other Entities					0
999 Recharge			(7,000)		(7,000)
Total Transfers	0	0	(7,000)		(7,000)
TOTALS	144,368	176,742	388,330	57,200	766,640

* Reallocation of costs associated with Adult Learning Centres to Function 300 or with EAL centres to Function 400.

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2019

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
CODE	OBJECT \ PROGRAM						
3XX	SALARIES						
320	Executive, Managerial and Supervisory						0
330	Instructional - Teaching				20,845		20,845
350	Instructional - Other			161,345			161,345
360	Technical, Specialized and Service					54,379	54,379
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	0	0	161,345	20,845	54,379	236,569
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			24,015		7,925	31,940
5-6XX	SERVICES						
510	Professional, Technical and Specialized			15,650	25,498	7,100	48,248
520	Communications						0
540	Travel and Meetings			500		10,500	11,000
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services					300	300
610	Rentals						0
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development				28,487	500	28,987
680	Information Technology Services			3,200			3,200
	Total Services	0	0	19,350	53,985	18,400	91,735
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			3,500	15,080	111,800	130,380
740	Curricular and Media Materials			29,200	1,500		30,700
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	0	32,700	16,580	111,800	161,080
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		0	0	237,410	91,410	192,504	521,324

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	42,735					42,735
350 Instructional - Other						0
360 Technical, Specialized and Service		343,589				343,589
370 Secretarial, Clerical and Other		13,260				13,260
390 Information Technology						0
Total Salaries	42,735	356,849		0	0	399,584
4XX EMPLOYEES BENEFITS AND ALLOWANCES	5,462	52,298				57,760
5-6XX SERVICES						
510 Professional, Technical and Specialized		9,000				9,000
520 Communications		600				600
540 Travel and Meetings	1,500	3,250				4,750
570 Printing and Binding						0
550 Transportation of Pupils			18,000			18,000
580 Insurance and Bond Premiums		5,000				5,000
590 Maintenance and Repair Services		222,857				222,857
610 Rentals						0
630 Advertising		3,000				3,000
640 Dues and Fees	1,000	300				1,300
650 Professional and Staff Development	2,000	500				2,500
680 Information Technology Services						0
Total Services	4,500	244,507	18,000	0	0	267,007
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies		105,500				105,500
740 Curricular and Media Materials						0
760 Minor Equipment						0
780 Information Technology Equipment		10,590				10,590
Total Supplies, Materials & Minor Equipment	0	116,090		0	0	116,090
95X-99 TRANSFERS						
960 School Divisions						0
980 Organizations, Individuals and Other Entities						0
999 Recharge		(60,425)			60,425	0
Total Transfers	0	(60,425)	0	0	60,425	0
TOTALS	52,697	709,319	18,000	0	60,425	840,441

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	42,735					42,735
360	Technical, Specialized and Service		743,018				743,018
370	Secretarial, Clerical and Other		39,526				39,526
390	Information Technology						0
	Total Salaries	42,735	782,544	0	0	0	825,279
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	5,462	115,442				120,904
5-6XX	SERVICES						
510	Professional, Technical and Specialized		2,500				2,500
520	Communications		8,250				8,250
530	Utility Services		257,000		13,700	20,000	290,700
540	Travel and Meetings	2,000	4,100				6,100
570	Printing and Binding						0
580	Insurance and Bond Premiums		61,000				61,000
590	Maintenance and Repair Services		81,000	138,760	8,500	3,000	231,260
610	Rentals		21,000				21,000
620	Property Taxes		78,000		29,000		107,000
630	Advertising		200				200
640	Dues and Fees	1,000	1,100				2,100
650	Professional and Staff Development	2,500	4,300				6,800
680	Information Technology Services						0
	Total Services	5,500	518,450	138,760	51,200	23,000	736,910
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		142,000			17,000	159,000
740	Curricular and Media Materials						0
760	Minor Equipment		16,500			5,000	21,500
780	Information Technology Equipment		5,800				5,800
	Total Supplies, Materials & Minor Equipment	0	164,300	0	0	22,000	186,300
960	School Divisions						
999	Recharge						0
TOTALS		53,697	1,580,736	138,760	51,200	45,000	1,869,393

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2018
REGULAR INSTRUCTION	
English Language - Single Track	844.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	668.0
- Francais	-
- French Immersion	250.0
- Other Bilingual	-
Senior Years Technology Education	<u>36.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>1,798.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	990
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	290,000
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	260,000
LOADED KILOMETERS (For the period ended June 30)	160,000

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2018/19 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, and Supervisory	6.50	1.00	0.50		2.00		0.50	0.50	11.00
330	Instructional - Teaching	109.33	13.93	1.90			0.25			125.41
350	Instructional - Other	9.42	51.68	1.13	1.30		5.17			68.70
360	Technical, Specialized and Service			0.20			2.41	14.00	18.00	34.61
370	Secretarial, Clerical and Other	8.43	0.10	0.80		2.40		0.30	0.70	12.73
380	Clinician		2.80							2.80
390	Information Technology	4.00								4.00
TOTALS (excluding Trustees)		137.68	69.51	4.53	1.30	4.40	7.83	14.80	19.20	259.25

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		
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310 TRUSTEES		5.00
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**CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES**

Administration Costs

Divisional Administration, Function 500	766,640
Less: Liability Insurance	26,500
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	20,000
	<u>720,140 (A)</u>

Expense Base

Total Operating Expenses	20,982,804
Plus: Transfers to Capital	268,638
Less: Adult Learning Centres, Function 300	408,005
	<u>20,843,437 (B)</u>

Percentage (A) / (B)

3.45%

Maximum Allowable Percentage

3.48%

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⁾

-

Self-Administered Pension Plans

Expenses ⁽¹⁾

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

Associated Revenue ⁽²⁾

-

(1) Incremental costs of the program.

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