



Education Funding Branch
511-1181 Portage Avenue
Winnipeg, Manitoba
R3G 0T3

WESTERN SCHOOL DIVISION
UNIT 4-75 THORNHILL
MORDEN, MANITOBA R6M 1P2

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2026

**OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2026

Revenue

Provincial Government	25,119,837
Federal Government	20,000
Municipal Government - Property Tax	7,245,397
- Other	798,200
Other School Divisions	52,000
First Nations	-
Private Organizations and Individuals	220,000
Other Sources	24,100
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	33,479,534

Expenses

Regular Instruction	19,719,131
Student Support Services	5,783,281
Adult Learning Centres	472,563
Community Education and Services	70,793
Divisional Administration	868,367
Instructional and Other Support Services	859,766
Transportation of Pupils	1,424,685
Operations and Maintenance	3,281,287
Fiscal	610,973
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	33,090,846

Current Year Operating Surplus (Deficit)	388,688
Net Transfers from (to) Capital Fund	<hr/> (276,819)
Net Current Year Surplus (Deficit)	111,869

OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2026

Funding of Schools Program

Base Support		
Instructional	4,480,636	
Additional Instructional Support for Small Schools	-	
Sparsity	20,024	
Curricular Materials	135,390	
Information Technology	139,903	
Library Services	207,598	
Student Services	737,378	
Counselling and Guidance	187,290	
Professional Development	103,799	
Physical Education	42,625	
Occupancy	612,180	6,666,823
Categorical Support		
Transportation	606,069	
Board and Room	-	
Special Needs: Coordinator/Clinician	185,034	
Special Needs: Level 2	299,250	
Special Needs: Level 3	169,040	
Senior Years Technology Education	77,055	
English as an Additional Language	429,425	
Intensive Newcomer Support	5,000	
Indigenous Academic Achievement (included BSSIP)	27,000	
Indigenous and International Languages	-	
French Language Education	98,980	
Small Schools	-	
Northern Allowance	-	
Early Childhood Development Initiative	23,800	
Literacy and Numeracy	189,997	
Education for Sustainable Development	3,500	2,114,150
Equalization		6,746,014
Additional Equalization		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	39,480	
Technology Education Equipment Replacement	12,100	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	51,580
		<u>15,578,567</u>

Budget for the Year Ending June 30, 2026

Budget for the Year Ending June 30, 2026

General Support Grant	362,361
Property Tax Off-Set and Tax Incentive Grant (PTOG&TIG)	582,992
Additional Operating Support	1,204,000
Early Years Enhancement Grant	30,000
Elder and Knowledge Keeper Grant	-
Healthy Schools Initiative	8,800
Nutrition Support	181,000
Special Needs Additional Funding	202,354
Wage and Enrolment Growth Support Redistribution	922,833
Student Engagement & Presence	149,000
Other: French as a Second Language Revitalization Program	13,366
Healthy child Committee of Cabinet	20,000

3,676,706

Homeowners Affordability Tax Credit (HATC)	4,350,000
School Tax Rebate	1,030,000
Employment Programs	-
Adult Learning Centres	472,564
Other: Healthy Child	12,000

5,864,564

Funding of Schools Program (previous page)	15,578,567
TOTAL PROVINCIAL GOVERNMENT REVENUE	25,119,837

OPERATING FUND - REVENUE DETAIL
NON-PROVINCIAL GOVERNMENT SOURCES
Budget for the Year Ending June 30, 2026

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	13,208,389		
Less: Homeowners Affordability Tax Credit	(4,350,000)		
Less: School Tax Rebate	(1,030,000)		
Less: Tax Incentive and OffSet Grant (TIG)	(582,992)	7,245,397	
Other: City of Morden Bus Grant & Surplus Raised	798,200		8,043,597
Other School Divisions			
Tuition Fees			
Transfer Fees	52,000		
Residual Fees	-		
Transportation of Pupils	-		
Other:	-		
			52,000
First Nations			
Tuition Fees	-		
Transportation of Pupils	-		
Other:	-		
			0
Private Organizations and Individuals (Includes GBE's)			
Regular Tuition	-		
International Tuition	-		
Continuing Education	-		
Other Tuition:	-		
Food Service	-		
Government Business Enterprises (GBE's)	165,000		
Other:	-		
Facility Rent	33,500		
Transportation Fees	21,500		
			220,000
Other Sources			
Interest	10,000		
Donations	7,600		
Other: Miscellaneous	6,500		
			24,100
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			8,359,697

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2026

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2026	2025
	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	17,081,496	5,152,386	334,546	37,100	578,918	394,626	730,320	1,368,659		25,678,051	24,074,855
Employees Benefits and Allowances	1,095,737	489,969	30,680	5,534	52,249	51,680	106,880	201,796		2,034,525	1,972,305
Services	355,168	77,150	95,837	26,659	229,700	147,636	380,285	1,374,632		2,687,067	2,418,282
Supplies, Materials and Minor Equipment	1,072,230	63,776	4,500	1,500	14,500	265,824	207,200	336,200		1,965,730	1,638,484
Short Term Loan Interest and Bank Charges									60,000	60,000	60,000
Bad Debt Expense									-	0	0
Transfers	114,500	0	7,000	0	(7,000)	0	0	0	(PAYROLL TAX) 550,973	665,473	631,969
TOTALS	19,719,131	5,783,281	472,563	70,793	868,367	859,766	1,424,685	3,281,287	610,973	33,090,846	30,795,895

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2026

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	1,266,340						1,266,340
330 Instructional - Teaching		6,466,990			7,845,785	208,376	14,521,151
350 Instructional - Other		212,988			302,401		515,389
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	437,989						437,989
390 Information Technology	340,627						340,627
Total Salaries	2,044,956	6,679,978	0	0	8,148,186	208,376	17,081,496
4XX EMPLOYEES BENEFITS AND ALLOWANCES	191,187	389,229			503,716	11,605	1,095,737
5-6XX SERVICES							
510 Professional, Technical and Specialized	6,750	56,918			30,200	12,800	106,668
520 Communications	24,500	850			850	4,000	30,200
540 Travel and Meetings	2,000	15,500			4,100		21,600
560 Tuition							0
570 Printing and Binding							0
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services		13,000			10,000		23,000
610 Rentals		5,000			600		5,600
630 Advertising		22,000					22,000
640 Dues and Fees	500	4,575			75		5,150
650 Professional and Staff Development	200						200
680 Information Technology Services	139,400					1,350	140,750
Total Services	173,350	117,843	0	0	45,825	18,150	355,168
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	14,400	186,955			209,679	88,221	499,255
740 Curricular and Media Materials		29,200			31,000		60,200
760 Minor Equipment	63,800	66,500			36,500	1,000	167,800
780 Information Technology Equipment	172,875	84,050			88,050		344,975
Total Supplies, Materials & Minor Equipment	251,075	366,705	0	0	365,229	89,221	1,072,230
95X-99 TRANSFERS							
960 School Divisions		19,500				95,000	114,500
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	19,500	0	0	0	95,000	114,500
TOTALS	2,660,568	7,573,255	0	0	9,062,956	422,352	19,719,131

* 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, 2026

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	158,550						158,550
330	Instructional - Teaching			116,578		1,403,850	819,149	2,339,577
350	Instructional - Other			216,306	1,484,517	228,100	223,427	2,152,350
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other		31,381					31,381
380	Clinician		470,528					470,528
390	Information Technology							0
	Total Salaries	158,550	501,909	332,884	1,484,517	1,631,950	1,042,576	5,152,386
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	10,579	36,360	37,274	211,974	113,002	80,780	489,969
5-6XX	SERVICES							
510	Professional, Technical and Specialized		52,200					52,200
520	Communications						1,000	1,000
540	Travel and Meetings	6,500	4,000	600		1,600	6,500	19,200
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	4,000						4,000
650	Professional and Staff Development						750	750
680	Information Technology Services							0
	Total Services	10,500	56,200	600	0	1,600	8,250	77,150
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	400	6,020	4,700		33,150	5,100	49,370
740	Curricular and Media Materials	500	2,000			3,000		5,500
760	Minor Equipment		1,306	7,000				8,306
780	Information Technology Equipment		600					600
	Total Supplies, Materials & Minor Equipment	900	9,926	11,700	0	36,150	5,100	63,776
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		180,529	604,395	382,458	1,696,491	1,782,702	1,136,706	5,783,281

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 18-Mar-25
Budget for the Year Ending June 30, 2026

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory	63,033		63,033
330	Instructional - Teaching		161,383	161,383
350	Instructional - Other		62,025	62,025
360	Technical, Specialized and Service	10,219		10,219
370	Secretarial, Clerical and Other	37,886		37,886
390	Information Technology			0
	Total Salaries	111,138	223,408	334,546
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	4,744	25,936	30,680
5-6XX	SERVICES			
510	Professional, Technical and Specialized	5,450		5,450
520	Communications	1,800		1,800
530	Utility Services	200		200
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	84,562		84,562
620	Property Taxes			0
630	Advertising	1,500		1,500
640	Dues and Fees			0
650	Professional and Staff Development		1,375	1,375
680	Information Technology Services		950	950
	Total Services	93,512	2,325	95,837
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies	400	900	1,300
740	Curricular and Media Materials		400	400
760	Minor Equipment			0
780	Information Technology Equipment		2,800	2,800
	Total Supplies, Materials & Minor Equipment	400	4,100	4,500
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		216,794	255,769	472,563

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400
Budget for the Year Ending June 30, 2026

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				37,100	37,100
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	37,100	37,100
4XX	EMPLOYEES BENEFITS AND ALLOWANCES				5,534	5,534
5-6XX	SERVICES					
510	Professional, Technical and Specialized				23,590	23,590
520	Communications					0
540	Travel and Meetings				3,069	3,069
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	26,659	26,659
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies				1,500	1,500
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	1,500	1,500
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
	TOTALS	0	0	0	70,793	70,793

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2026

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	126,336				126,336
320	Executive, Managerial and Supervisory		185,465			185,465
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other			267,117		267,117
390	Information Technology					0
	Total Salaries	126,336	185,465	267,117	0	578,918
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	6,476	9,687	36,086		52,249
5-6XX	SERVICES					
510	Professional, Technical and Specialized			55,000		55,000
520	Communications			16,500		16,500
540	Travel and Meetings	10,000	10,500	9,700		30,200
570	Printing and Binding					0
580	Insurance and Bond Premiums	250		18,000		18,250
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising	3,000		2,500		5,500
640	Dues and Fees	36,000	1,750	3,500		41,250
650	Professional and Staff Development		3,500	1,500		5,000
680	Information Technology Services				58,000	58,000
	Total Services	49,250	15,750	106,700	58,000	229,700
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies	2,000	1,000	8,000		11,000
740	Curricular and Media Materials		500			500
760	Minor Equipment			500		500
780	Information Technology Equipment		2,500			2,500
	Total Supplies, Materials & Minor Equipment	2,000	4,000	8,500	0	14,500
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		184,062	214,902	411,403	58,000	868,367

* 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, 2026

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				44,610		44,610
350	Instructional - Other			272,232			272,232
360	Technical, Specialized and Service					77,784	77,784
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	0	0	272,232	44,610	77,784	394,626
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			40,265		11,415	51,680
5-6XX	SERVICES						
510	Professional, Technical and Specialized			6,500	22,550	7,100	36,150
520	Communications						0
540	Travel and Meetings			500		17,000	17,500
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				91,986		91,986
680	Information Technology Services			1,700			1,700
	Total Services	0	0	8,700	114,536	24,400	147,636
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			8,500	34,324	176,000	218,824
740	Curricular and Media Materials			42,500	1,500		44,000
760	Minor Equipment					3,000	3,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	0	51,000	35,824	179,000	265,824
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		0	0	372,197	194,970	292,599	859,766

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700
Budget for the Year Ending June 30, 2026

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	89,253					89,253
350	Instructional - Other						0
360	Technical, Specialized and Service		617,925				617,925
370	Secretarial, Clerical and Other		23,142				23,142
390	Information Technology						0
	Total Salaries	89,253	641,067		0	0	730,320
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	12,383	94,497				106,880
5-6XX	SERVICES						
510	Professional, Technical and Specialized		28,500				28,500
520	Communications		1,300				1,300
540	Travel and Meetings	4,000	3,500				7,500
570	Printing and Binding						0
550	Transportation of Pupils			15,000			15,000
580	Insurance and Bond Premiums		15,000				15,000
590	Maintenance and Repair Services		308,685				308,685
610	Rentals						0
630	Advertising		600				600
640	Dues and Fees	1,000	1,200				2,200
650	Professional and Staff Development		1,500				1,500
680	Information Technology Services						0
	Total Services	5,000	360,285	15,000	0	0	380,285
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		206,000				206,000
740	Curricular and Media Materials						0
760	Minor Equipment						0
780	Information Technology Equipment		1,200				1,200
	Total Supplies, Materials & Minor Equipment	0	207,200		0	0	207,200
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge		(108,141)			108,141	0
	Total Transfers	0	(108,141)	0	0	108,141	0
TOTALS		106,636	1,194,908	15,000	0	108,141	1,424,685

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800
Budget for the Year Ending June 30, 2026

OPERATIONS AND MAINTENANCE	10	20	50	70	80	TOTALS
	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUND	
CODE OBJECT \ PROGRAM						
3XX SALARIES						
320 Executive, Managerial and Supervisory	96,096					96,096
360 Technical, Specialized and Service		1,234,575				1,234,575
370 Secretarial, Clerical and Other		37,988				37,988
390 Information Technology						0
Total Salaries	96,096	1,272,563	0	0	0	1,368,659
4XX EMPLOYEES BENEFITS AND ALLOWANCES	12,887	188,909				201,796
5-6XX SERVICES						
510 Professional, Technical and Specialized		3,550				3,550
520 Communications		4,000				4,000
530 Utility Services		445,000		15,700	50,000	510,700
540 Travel and Meetings	1,800	10,300				12,100
570 Printing and Binding						0
580 Insurance and Bond Premiums		206,500				206,500
590 Maintenance and Repair Services		128,400	284,480	21,392	7,500	441,772
610 Rentals		2,500				2,500
620 Property Taxes		150,000		30,000		180,000
630 Advertising						0
640 Dues and Fees	1,000	550				1,550
650 Professional and Staff Development	1,000	10,000				11,000
680 Information Technology Services		960				960
Total Services	3,800	961,760	284,480	67,092	57,500	1,374,632
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies		224,200			17,000	241,200
740 Curricular and Media Materials						0
760 Minor Equipment		32,500			55,000	87,500
780 Information Technology Equipment		7,500				7,500
Total Supplies, Materials & Minor Equipment	0	264,200	0	0	72,000	336,200
960 School Divisions						
999 Recharge						0
TOTALS	112,783	2,687,432	284,480	67,092	129,500	3,281,287

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM		Estimated F.T.E. Enrolment September 29, 2025
REGULAR INSTRUCTION		
English Language - Single Track		438.5
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	1,445.5	
- Francais	-	
- French Immersion	459.0	
- Other Bilingual	-	1,904.5
Senior Years Technology Education		28.0
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		2,371.0

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 29)	1,257
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	352,106
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	296,740
LOADED KILOMETERS (For the period ended June 30)	187,220

FULL TIME EQUIVALENT PERSONNEL EMPLOYED
For the 2025/26 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	9.00	1.00	0.50		2.00		1.00	1.00	14.50
330 Instructional - Teaching	136.35	21.17	1.50						159.02
350 Instructional - Other	0.08	17.78	1.73	0.45		7.00			27.03
360 Technical, Specialized and Service						2.25	18.00	23.50	43.75
370 Secretarial, Clerical and Other	11.54	0.43	0.75		2.94		0.43	0.52	16.61
380 Clinician		4.30							4.30
390 Information Technology	5.00								5.00
TOTALS (excluding Trustees)	161.97	44.68	4.48	0.45	4.94	9.25	19.43	25.02	270.21

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	868,367	
Less: Liability Insurance	18,000	
Administration portion of self-funded expenses (see below)	0	*
Trustee election costs	-	
	850,367	(A)
Expense Base		
Total Operating Expenses	33,090,846	
Plus: Transfers to Capital	276,819	
Less: Adult Learning Centres, Function 300	472,563	
	32,895,102	(B)
Percentage (A) / (B)	2.59%	

Maximum Allowable Percentage 3.33%

Special Requirement Limit	Met
If FTE Enrolment is 5,000 or over	2.70%
If FTE Enrolment is 1,000 or less	3.53%
If FTE enrolment is between 1,000 and 5,000	3.33%
Northern Division	4.25%

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

Foreign Student Programs

Expenses ⁽¹⁾	
Instructional	-
Administration (deducted above)	- *
Other:	-
	-
	0
Associated Revenue ⁽²⁾	-

Self-Administered Pension Plans

Expenses ⁽¹⁾	
Administration (deducted above)	- *
Other:	-
	-
	0
Associated Revenue ⁽²⁾	-

(1) Incremental costs of the program.
(2) Tuition fees from foreign students or the pension plan administration fee.