



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, 2027

**OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2027

Revenue

Provincial Government	25,647,107
Federal Government	15,000
Municipal Government - Property Tax	10,669,215
- Other	3,200
Other School Divisions	52,000
First Nations	-
Private Organizations and Individuals	241,152
Other Sources	25,294
	36,652,968

Expenses

Regular Instruction	21,289,242
Student Support Services	5,887,663
Adult Learning Centres	472,126
Community Education and Services	70,828
Divisional Administration	1,022,396
Instructional and Other Support Services	1,047,538
Transportation of Pupils	1,616,139
Operations and Maintenance	3,743,615
Fiscal	610,973
	35,760,520

Current Year Operating Surplus (Deficit)	892,448
Net Transfers from (to) Capital Fund	(356,819)
Net Current Year Surplus (Deficit)	535,629

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2027

Funding of Schools Program

Base Support		
Instructional	4,506,847	
Additional Instructional Support for Small Schools	-	
Sparsity	35,774	
Curricular Materials	136,182	
Information Technology	140,721	
Library Services	208,812	
Student Services	789,757	
Counselling and Guidance	188,385	
Professional Development	104,406	
Physical Education	47,000	
Occupancy	426,645	6,584,529
Categorical Support		
Transportation	618,728	
Board and Room	-	
Special Needs: Coordinator/Clinician	186,116	
Special Needs: Level 2	299,250	
Special Needs: Level 3	169,040	
Senior Years Technology Education	86,900	
English as an Additional Language	356,750	
Intensive Newcomer Support	-	
Indigenous Academic Achievement (included BSSIP)	27,000	
Indigenous and International Languages	-	
French Language Education	118,179	
Small Schools	-	
Northern Allowance	-	
Early Childhood Development Initiative	27,030	
Literacy and Numeracy	192,357	
Education for Sustainable Development	3,500	2,084,850
Equalization		6,938,496
Additional Equalization		-
Formula Guarantee		79,217
Other Program Support		
School Buildings Support: "D" Projects	35,040	
Technology Education Equipment Replacement	12,100	
Special Needs Additional Funding	-	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	47,140
		15,734,232

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2027

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2,027	2026
	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	18,522,479	5,248,375	337,416	37,100	646,508	486,663	870,750	1,591,316		27,740,607	25,678,051
Employees Benefits and Allowances	1,171,671	498,662	27,551	5,569	64,348	59,746	128,704	236,577		2,192,828	2,034,525
Services	409,368	77,550	95,659	26,659	289,240	154,624	405,785	1,569,222		3,028,107	2,687,067
Supplies, Materials and Minor Equipment	1,067,324	63,076	4,500	1,500	29,300	346,505	210,900	346,500		2,069,605	1,965,730
Short Term Loan Interest and Bank Charges									60,000	60,000	60,000
Bad Debt Expense									-	0	0
Transfers	118,400	0	7,000	0	(7,000)	0	0	0	(PAYROLL TAX) 550,973	669,373	665,473
TOTALS	21,289,242	5,887,663	472,126	70,828	1,022,396	1,047,538	1,616,139	3,743,615	610,973	35,760,520	33,090,846

5

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2027

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	1,361,182						1,361,182
330 Instructional - Teaching		7,234,933			8,150,745	224,669	15,610,347
350 Instructional - Other		233,668			381,691		615,359
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	461,610						461,610
390 Information Technology	473,981						473,981
Total Salaries	2,296,773	7,468,601	0	0	8,532,436	224,669	18,522,479
4XX EMPLOYEES BENEFITS AND ALLOWANCES	199,042	433,869			526,439	12,321	1,171,671
5-6XX SERVICES							
510 Professional, Technical and Specialized	1,750	93,318			36,100	12,800	143,968
520 Communications	24,500	850			850	4,000	30,200
540 Travel and Meetings	3,000	20,500			4,100		27,600
560 Tuition							0
570 Printing and Binding							0
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services		18,900			9,000		27,900
610 Rentals					2,000		2,000
630 Advertising		22,000					22,000
640 Dues and Fees		4,075			75		4,150
650 Professional and Staff Development	200						200
680 Information Technology Services	150,000					1,350	151,350
Total Services	179,450	159,643	0	0	52,125	18,150	409,368
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	8,500	175,129			223,129	88,221	494,979
740 Curricular and Media Materials		29,000			28,000		57,000
760 Minor Equipment	53,300	55,890			42,500	1,000	152,690
780 Information Technology Equipment	106,875	130,890			124,890		362,655
Total Supplies, Materials & Minor Equipment	168,675	390,909	0	0	418,519	89,221	1,067,324
95X-99 TRANSFERS							
960 School Divisions		23,400				95,000	118,400
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	23,400	0	0	0	95,000	118,400
TOTALS	2,843,940	8,476,422	0	0	9,529,519	439,361	21,289,242

* 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, 2027

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
3XX	SALARIES							
320	Executive, Managerial and Supervisory	174,875						174,875
330	Instructional - Teaching			131,855		1,215,838	951,114	2,298,807
350	Instructional - Other			228,155	1,506,093	233,767	225,315	2,193,330
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other		69,124					69,124
380	Clinician		512,239					512,239
390	Information Technology							0
	Total Salaries	174,875	581,363	360,010	1,506,093	1,449,605	1,176,429	5,248,375
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	11,617	42,918	39,247	213,975	102,754	88,151	498,662
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			2,100	7,000	19,600
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	0	0	2,100	8,750	77,550
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	400	6,020	5,000		35,150	4,600	51,170
740	Curricular and Media Materials	500	2,000			500		3,000
760	Minor Equipment		1,306	7,000				8,306
780	Information Technology Equipment		600					600
	Total Supplies, Materials & Minor Equipment	900	9,926	12,000	0	35,650	4,600	63,076
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		197,892	690,407	411,257	1,720,068	1,590,109	1,277,930	5,887,663

2

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX SALARIES				
320	Executive, Managerial and Supervisory	66,872		66,872
330	Instructional - Teaching		171,212	171,212
350	Instructional - Other		52,804	52,804
360	Technical, Specialized and Service	10,611		10,611
370	Secretarial, Clerical and Other	35,917		35,917
390	Information Technology			0
	Total Salaries	113,400	224,016	337,416
4XX EMPLOYEES BENEFITS AND ALLOWANCES				
		12,763	14,788	27,551
5-6XX SERVICES				
510	Professional, Technical and Specialized	5,600		5,600
520	Communications	1,900		1,900
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	84,084		84,084
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		1,000	1,000
	Total Services	93,284	2,375	95,659
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT				
710	Supplies	500	1,000	1,500
740	Curricular and Media Materials		500	500
760	Minor Equipment			0
780	Information Technology Equipment		2,500	2,500
	Total Supplies, Materials & Minor Equipment	500	4,000	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		226,947	245,179	472,126

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400
 Budget for the Year Ending June 30, 2027

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	
		CONTINUING	ENGLISH AS AN	COMMUNITY	PRE-KINDERGARTEN	TOTALS
CODE	OBJECT \ PROGRAM	EDUCATION	ADDITIONAL LANGUAGE	SERVICES AND	EDUCATION	
			FOR ADULTS	RECREATION		
3XX SALARIES						
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other				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					5,569	5,569
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	70,828	70,828

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2027

DIVISIONAL ADMINISTRATION		10	20	30	50	
		BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	TOTALS
CODE	OBJECT \ PROGRAM					
3XX	SALARIES					
310	Trustees Remuneration	116,239				116,239
320	Executive, Managerial and Supervisory		188,888	115,000		303,888
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other			226,381		226,381
390	Information Technology					0
	Total Salaries	116,239	188,888	341,381	0	646,508
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	5,875	10,354	48,119		64,348
5-6XX	SERVICES					
510	Professional, Technical and Specialized	19,790		74,500		94,290
520	Communications			17,000		17,000
540	Travel and Meetings	14,000	10,500	10,500		35,000
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	4,500		9,000		13,500
640	Dues and Fees	40,000	2,700	3,500		46,200
650	Professional and Staff Development		3,500	1,500		5,000
680	Information Technology Services				60,000	60,000
	Total Services	78,540	16,700	134,000	60,000	289,240
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies	5,000	1,300	8,500		14,800
740	Curricular and Media Materials		500			500
760	Minor Equipment			11,500		11,500
780	Information Technology Equipment		2,500			2,500
	Total Supplies, Materials & Minor Equipment	5,000	4,300	20,000	0	29,300
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		205,654	220,242	536,500	60,000	1,022,396

* 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, 2027

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						0
330	Instructional - Teaching				85,610		85,610
350	Instructional - Other			334,756			334,756
360	Technical, Specialized and Service					66,297	66,297
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	0	0	334,756	85,610	66,297	486,663
4XX EMPLOYEES BENEFITS AND ALLOWANCES							
				50,048		9,698	59,746
5-6XX SERVICES							
510	Professional, Technical and Specialized			6,500	23,750	7,100	37,350
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				97,774		97,774
680	Information Technology Services			1,700			1,700
	Total Services	0	0	8,700	121,524	24,400	154,624
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies			6,500	55,505	178,000	240,005
740	Curricular and Media Materials			52,000	1,500		53,500
760	Minor Equipment					53,000	53,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	0	58,500	57,005	231,000	346,505
95X-99 TRANSFERS							
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		0	0	452,004	264,139	331,395	1,047,538

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2027

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	95,514					95,514
350	Instructional - Other						0
360	Technical, Specialized and Service		751,421				751,421
370	Secretarial, Clerical and Other		23,815				23,815
390	Information Technology						0
	Total Salaries	95,514	775,236		0	0	870,750
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	13,262	115,442				128,704
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		17,500				17,500
590	Maintenance and Repair Services		331,685				331,685
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	385,785	15,000	0	0	405,785
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		206,200				206,200
740	Curricular and Media Materials						0
760	Minor Equipment						0
780	Information Technology Equipment		4,700				4,700
	Total Supplies, Materials & Minor Equipment	0	210,900		0	0	210,900
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge		(110,638)			110,638	0
	Total Transfers	0	(110,638)	0	0	110,638	0
TOTALS		113,776	1,376,725	15,000	0	110,638	1,616,139

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2027

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	103,085					103,085
360	Technical, Specialized and Service		1,449,118				1,449,118
370	Secretarial, Clerical and Other		39,113				39,113
390	Information Technology						0
	Total Salaries	103,085	1,488,231	0	0	0	1,591,316
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	13,826	222,751				236,577
5-6XX	SERVICES						
510	Professional, Technical and Specialized		5,000				5,000
520	Communications		5,750				5,750
530	Utility Services		393,000		15,700	50,000	458,700
540	Travel and Meetings	1,800	10,300				12,100
570	Printing and Binding						0
580	Insurance and Bond Premiums		207,100				207,100
590	Maintenance and Repair Services		133,900	456,670	21,392	7,500	619,462
610	Rentals		2,600				2,600
620	Property Taxes		210,000		30,000		240,000
630	Advertising						0
640	Dues and Fees	1,000	550				1,550
650	Professional and Staff Development	1,000	15,000				16,000
680	Information Technology Services		960				960
	Total Services	3,800	984,160	456,670	67,092	57,500	1,569,222
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		226,500			17,000	243,500
740	Curricular and Media Materials						0
760	Minor Equipment		32,500			55,000	87,500
780	Information Technology Equipment		15,500				15,500
	Total Supplies, Materials & Minor Equipment	0	274,500	0	0	72,000	346,500
960	School Divisions						
999	Recharge						0
TOTALS		120,711	2,969,642	456,670	67,092	129,500	3,743,615

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

Budget for the Year Ending June 30, 2027

Transfers to Capital Fund

Category "D" School Buildings	-	
Bus Reserve	150,000	
Bus Purchases	-	
Other Vehicles	120,000	
Furniture/Fixtures & Equipment	20,000	
Computer Hardware & Software	-	
Assets Under Construction	-	
Other: _____	66,819	

_____		356,819

Less: Transfers from Capital Fund

_____	-	

_____		0

Net Transfers to (from) Capital Fund 356,819

CAPITAL EXPENDITURES FOR STATISTICS CANADA

Budget for the Year Ending June 30, 2027

<i>(include additions to work in progress)</i>	New Assets/ Renovation/Retrofit	Purchase of Used Cdn. Assets	Total Capital Expenses
Land			-
Building Construction			-
School Buses, Vehicles & Equipment			-
Software			-
Total	-	-	-

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 Spetember 30, 2026
REGULAR INSTRUCTION		
English Language - Single Track		931.0
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	902.0	
- Francais	-	
- French Immersion	545.0	
- Other Bilingual	-	1,447.0
Senior Years Technology Education		<u>16.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		<u><u>2,394.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	1,219
TOTAL KILOMETERS - LOG BOOK (year ended June 30)	366,619
TOTAL KILOMETERS - BUS ROUTES (year ended June 30)	306,540
LOADED KILOMETERS (year ended June 30)	189,900
BUSES USED ON ROUTES (in determining loaded kilometres)	18
TOTAL BUS FLEET (incl. Contracted)	24
NUMBER OF BUS ROUTES	18

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2026/27 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, & Supervisory	9.00	1.00	0.50		2.00		1.00	1.00	14.50
330	Instructional - Teaching	137.13	19.89	1.75	0.00		0.00			158.76
	Classroom Teachers	128.25		1.50						129.75
	Resource, Guidance and Other Roles	8.88	19.89	0.25						29.01
	Educational Advisors (Consultants)									0.00
350	Instructional - Other	19.73	99.29	2.50	0.00		0.45	0.00		121.97
	Educational Assistants - Direct Student Support		99.29	2.50						101.79
	Resource, Guidance and Other Roles	19.73					0.45			20.18
360	Technical, Specialized And Service						3.00	18.00	24.00	45.00
370	Secretarial, Clerical And Other	10.29	0.40	1.00		2.97		0.43	0.52	15.61
380	Clinician		4.30							4.30
390	Information Technology	6.00								6.00
TOTALS (excluding Trustees)		182.14	124.88	5.75	0.00	4.97	3.45	19.43	25.52	366.14

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	1,022,396
Less: Liability Insurance	18,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>1,004,396 (A)</u>

Expense Base

Total Operating Expenses	35,760,520
Plus: Transfers to Capital	356,819
Less: Adult Learning Centres, Function 300	<u>472,126</u>
	<u>35,645,213 (B)</u>

Percentage (A) / (B)

2.82%

Maximum Allowable Percentage

3.32%

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	3.32%
Northern Division	4.25%

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.