

PARK WEST SCHOOL DIVISION
P.O. BOX 68, 1161 ST. CLAIRE STREET
BIRTLE, MANITOBA R0M 0C0

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	13,495,344
Federal Government	-
Municipal Government - Property Tax	7,991,411
- Other	-
Other School Divisions	65,600
First Nations	7,467,452
Private Organizations and Individuals	14,000
Other Sources	7,000
	29,040,807

Expenses

Regular Instruction	17,103,149
Student Support Services	3,753,988
Adult Learning Centres	161,751
Community Education and Services	108,631
Divisional Administration	1,152,458
Instructional and Other Support Services	765,202
Transportation of Pupils	1,977,095
Operations and Maintenance	3,444,924
Fiscal	460,600
	28,927,798

Current Year Operating Surplus (Deficit)	113,009
Net Transfers from (to) Capital Fund	(20,000)
Net Current Year Surplus (Deficit)	93,009

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

Budget for the Year Ending June 30, 2019

Funding of Schools Program

Base Support		
Instructional	2,818,238	
Additional Instructional Support for Small Schools	60,273	
Sparsity	509,437	
Curricular Materials	87,750	
Information Technology	90,675	
Library Services	134,550	
Student Services	475,434	
Counselling and Guidance	121,388	
Professional Development	67,275	
Physical Education	31,375	
Occupancy	<u>1,276,515</u>	5,672,910
Categorical Support		
Transportation	1,210,580	
Board and Room	-	
Special Needs: Coordinator/Clinician	159,413	
Special Needs: Level 2	270,750	
Special Needs: Level 3	162,701	
Senior Years Technology Education	80,685	
English as an Additional Language	48,000	
Indigenous Academic Achievement (included BSSIP)	90,500	
Indigenous and International Languages	-	
French Language Education	6,600	
Small Schools	147,509	
Enrolment Change	84,168	
Northern Allowance	-	
Early Childhood Development Initiative	20,464	
Literacy and Numeracy	117,000	
Education for Sustainable Development	<u>10,500</u>	2,408,870
Equalization		431,382
Additional Equalization		-
Formula Guarantee		1,674,399
Other Program Support		
School Buildings Support: "D" Projects	104,280	
Technology Education Equipment Replacement	33,400	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	<u>-</u>	137,680
		<u>10,325,241</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	10,495,146		
Less: Education Property Tax Credit	(1,728,725)		
Less: Tax Incentive Grant	(775,010)	7,991,411	
Other:		-	7,991,411
	_____	_____	
Other School Divisions			
Tuition Fees		-	
Transfer Fees		13,000	
Residual Fees		-	
Transportation of Pupils		-	
Other:	Apprenticeship Facilitator (shared with Mountain \	46,600	
	St. Lazare school - middle years vocational	6,000	
	_____		65,600

First Nations			
Tuition Fees		6,958,892	
Transportation of Pupils		-	
Other:	IAA (formerly AAA)	333,300	
	Level 2 & 3	175,260	
	_____		7,467,452

Private Organizations and Individuals (Includes GBE's)			
Regular Tuition		-	
International Tuition		14,000	
Continuing Education		-	
Other Tuition:	_____	-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:		-	

	_____		14,000
Other Sources			
Interest		2,000	
Donations		-	
Other:	Sale of vehicles/buses	5,000	

	_____		7,000
	_____	_____	
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			15,545,463

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	14,585,315	3,341,388	83,293	83,292	796,290	536,130	789,551	1,108,281		21,323,540	21,382,704
Employees Benefits and Allowances	807,652	323,255	4,083	1,449	74,918	49,683	124,267	175,615		1,560,922	1,524,032
Services	537,449	63,595	21,775	7,540	271,657	132,545	698,583	1,899,072		3,632,216	3,750,372
Supplies, Materials and Minor Equipment	1,082,733	25,750	7,600	16,350	9,593	46,844	364,694	261,956		1,815,520	1,796,873
Short Term Loan Interest and Bank Charges									46,600	46,600	42,000
Bad Debt Expense									-	0	0
Transfers	90,000	0	45,000	0	0	0	0	0	(PAYROLL TAX) 414,000	549,000	550,000
TOTALS	17,103,149	3,753,988	161,751	108,631	1,152,458	765,202	1,977,095	3,444,924	460,600	28,927,798	29,045,981

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	1,138,792						1,138,792
330 Instructional - Teaching	0	12,366,377					12,366,377
350 Instructional - Other		360,581					360,581
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	481,977						481,977
390 Information Technology	237,588						237,588
Total Salaries	1,858,357	12,726,958	0	0	0	0	14,585,315
4XX EMPLOYEES BENEFITS AND ALLOWANCES	164,226	643,426					807,652
5-6XX SERVICES							
510 Professional, Technical and Specialized		45,000					45,000
520 Communications	58,870	1,000					59,870
540 Travel and Meetings	20,876	44,803					65,679
560 Tuition		10,000					10,000
570 Printing and Binding		38,075					38,075
580 Insurance and Bond Premiums		6,500					6,500
590 Maintenance and Repair Services		18,000					18,000
610 Rentals							0
630 Advertising	18,000						18,000
640 Dues and Fees		325					325
650 Professional and Staff Development	13,500						13,500
680 Information Technology Services	12,500	250,000					262,500
Total Services	123,746	413,703	0	0	0	0	537,449
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	25,705	591,979					617,684
740 Curricular and Media Materials		115,500					115,500
760 Minor Equipment		49,900					49,900
780 Information Technology Equipment		299,649					299,649
Total Supplies, Materials & Minor Equipment	25,705	1,057,028	0	0	0	0	1,082,733
95X-99 TRANSFERS							
960 School Divisions		35,000	40,000				75,000
980 Organizations, Individuals and Other Entities		15,000					15,000
Total Transfers	0	50,000	40,000	0	0	0	90,000
TOTALS	2,172,034	14,891,115	40,000	0	0	0	17,103,149

* 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	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	104,267						104,267
330	Instructional - Teaching					857,816	500,000	1,357,816
350	Instructional - Other				1,074,572	463,773		1,538,345
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	16,126						16,126
380	Clinician		324,834					324,834
390	Information Technology							0
	Total Salaries	120,393	324,834	0	1,074,572	1,321,589	500,000	3,341,388
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	6,730	15,924		160,488	117,834	22,279	323,255
5-6XX	SERVICES							
510	Professional, Technical and Specialized		5,000		2,000	1,000		8,000
520	Communications	2,000	4,500			1,000		7,500
540	Travel and Meetings	5,300	17,250		12,324	4,430	7,791	47,095
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	1,000						1,000
640	Dues and Fees							0
650	Professional and Staff Development							0
680	Information Technology Services							0
	Total Services	8,300	26,750	0	14,324	6,430	7,791	63,595
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	750	6,000		10,000	1,000	500	18,250
740	Curricular and Media Materials							0
760	Minor Equipment				3,500			3,500
780	Information Technology Equipment		2,500			1,500		4,000
	Total Supplies, Materials & Minor Equipment	750	8,500	0	13,500	2,500	500	25,750
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		136,173	376,008	0	1,262,884	1,448,353	530,570	3,753,988

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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		83,293	83,293
350	Instructional - Other			0
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	83,293	83,293
4XX	EMPLOYEES BENEFITS AND ALLOWANCES		4,083	4,083
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications		2,525	2,525
530	Utility Services			0
540	Travel and Meetings		250	250
560	Tuition			0
570	Printing and Binding		1,000	1,000
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals		18,000	18,000
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	21,775	21,775
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies		2,500	2,500
740	Curricular and Media Materials		2,500	2,500
760	Minor Equipment			0
780	Information Technology Equipment		2,600	2,600
	Total Supplies, Materials & Minor Equipment	0	7,600	7,600
95X-99	TRANSFERS			
960	School Divisions			0
980	Organizations, Individuals and Other Entities		45,000	45,000
999	Recharge			0
	Total Transfers	0	45,000	45,000
TOTALS		0	161,751	161,751

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

Budget for the Year Ending June 30, 2019

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				83,292	83,292
350	Instructional - Other					0
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	83,292	83,292
4XX	EMPLOYEES BENEFITS AND ALLOWANCES				1,449	1,449
5-6XX	SERVICES					
510	Professional, Technical and Specialized					0
520	Communications					0
540	Travel and Meetings				7,540	7,540
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	7,540	7,540
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies				16,350	16,350
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	16,350	16,350
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		0	0	0	108,631	108,631

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	89,610				89,610
320	Executive, Managerial and Supervisory		294,946	115,000		409,946
360	Technical, Specialized and Service			223,433		223,433
370	Secretarial, Clerical and Other		48,867	24,434		73,301
390	Information Technology					0
Total Salaries		89,610	343,813	362,867	0	796,290
4XX EMPLOYEES BENEFITS AND ALLOWANCES		800	19,016	55,102		74,918
5-6XX SERVICES						
510	Professional, Technical and Specialized	8,000		27,000	82,500	117,500
520	Communications		7,300	10,800		18,100
540	Travel and Meetings	17,207	14,500	9,750		41,457
570	Printing and Binding			5,500		5,500
580	Insurance and Bond Premiums			26,000		26,000
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising		2,500	2,000		4,500
640	Dues and Fees	40,000	2,100			42,100
650	Professional and Staff Development	10,000		6,500		16,500
680	Information Technology Services					0
Total Services		75,207	26,400	87,550	82,500	271,657
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			1,593		1,593
740	Curricular and Media Materials					0
760	Minor Equipment			4,000		4,000
780	Information Technology Equipment			4,000		4,000
Total Supplies, Materials & Minor Equipment		0	0	9,593	0	9,593
95X-99 TRANSFERS						
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
Total Transfers		0	0	0		0
TOTALS		165,617	389,229	515,112	82,500	1,152,458

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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	95,964					95,964
330	Instructional - Teaching				219,844		219,844
350	Instructional - Other			220,322			220,322
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	95,964	0	220,322	219,844	0	536,130
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	4,100		35,053	10,530		49,683
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications	1,000					1,000
540	Travel and Meetings	9,225		1,175			10,400
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	1,100					1,100
640	Dues and Fees						0
650	Professional and Staff Development				111,345		111,345
680	Information Technology Services			8,700			8,700
	Total Services	11,325	0	9,875	111,345	0	132,545
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies				15,000		15,000
740	Curricular and Media Materials			31,844			31,844
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	0	31,844	15,000	0	46,844
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		111,389	0	297,094	356,719	0	765,202

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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	40,039					40,039
350	Instructional - Other						0
360	Technical, Specialized and Service		733,386				733,386
370	Secretarial, Clerical and Other		16,126				16,126
390	Information Technology						0
	Total Salaries	40,039	749,512		0	0	789,551
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	6,218	118,049				124,267
5-6XX	SERVICES						
510	Professional, Technical and Specialized		2,550				2,550
520	Communications	1,500	12,650				14,150
540	Travel and Meetings	8,200	1,950				10,150
570	Printing and Binding						0
550	Transportation of Pupils		574,220	7,200		21,613	603,033
580	Insurance and Bond Premiums		22,000				22,000
590	Maintenance and Repair Services		25,000				25,000
610	Rentals		5,200				5,200
630	Advertising	1,000					1,000
640	Dues and Fees	500					500
650	Professional and Staff Development		15,000				15,000
680	Information Technology Services						0
	Total Services	11,200	658,570	7,200	0	21,613	698,583
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	300	353,894				354,194
740	Curricular and Media Materials						0
760	Minor Equipment		3,000				3,000
780	Information Technology Equipment		7,500				7,500
	Total Supplies, Materials & Minor Equipment	300	364,394		0	0	364,694
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge		(150,000)			150,000	0
	Total Transfers	0	(150,000)	0	0	150,000	0
	TOTALS	57,757	1,740,525	7,200	0	171,613	1,977,095

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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	GROUNDS	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	41,662					41,662
360	Technical, Specialized and Service		1,050,493				1,050,493
370	Secretarial, Clerical and Other	16,126					16,126
390	Information Technology						0
	Total Salaries	57,788	1,050,493	0	0	0	1,108,281
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	9,383	166,232				175,615
5-6XX	SERVICES						
510	Professional, Technical and Specialized				600	28,000	28,600
520	Communications	1,800	6,800				8,600
530	Utility Services		819,880		30,870		850,750
540	Travel and Meetings	2,384	40,516				42,900
570	Printing and Binding						0
580	Insurance and Bond Premiums		188,000				188,000
590	Maintenance and Repair Services		398,905	156,017	6,500	20,000	581,422
610	Rentals		62,500		25,000	33,000	120,500
620	Property Taxes		53,000		15,300		68,300
630	Advertising	1,500					1,500
640	Dues and Fees	500					500
650	Professional and Staff Development		8,000				8,000
680	Information Technology Services						0
	Total Services	6,184	1,577,601	156,017	78,270	81,000	1,899,072
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	200	207,376		880	16,000	224,456
740	Curricular and Media Materials						0
760	Minor Equipment		37,500				37,500
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	200	244,876	0	880	16,000	261,956
960	School Divisions						
999	Recharge						0
TOTALS		73,555	3,039,202	156,017	79,150	97,000	3,444,924

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2018
REGULAR INSTRUCTION	
English Language - Single Track	1,957.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	-
- Francais	-
- French Immersion	-
- Other Bilingual	-
Senior Years Technology Education	0.0
	<u>-</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>1,957.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	771
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	1,165,000
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	1,209,000
LOADED KILOMETERS (For the period ended June 30)	759,550

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	10.45	1.00			4.20	0.80	0.50	0.50	17.45
330	Instructional - Teaching	141.39	15.85	1.00	1.00		2.50			161.74
350	Instructional - Other	14.39	65.37				8.92			88.68
360	Technical, Specialized and Service					3.50		28.50	23.90	55.90
370	Secretarial, Clerical and Other	15.69	0.33			1.50		0.33	0.33	18.18
380	Clinician		3.45							3.45
390	Information Technology	4.00								4.00
TOTALS (excluding Trustees)		185.92	86.00	1.00	1.00	9.20	12.22	29.33	24.73	349.40
510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis										
310 TRUSTEES										10.00

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**CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES**

Administration Costs

Divisional Administration, Function 500	1,152,458
Less: Liability Insurance	30,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	3,000
Incremental administration costs related to Waywayseecappo	205,704
	<u>913,754 (A)</u>

Expense Base

Total Operating Expenses	28,927,798
Plus: Transfers to Capital	20,000
Less: Adult Learning Centres, Function 300	161,751
	<u>28,786,047 (B)</u>

Percentage (A) / (B)

3.17%

Maximum Allowable Percentage

3.46%

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.