


PLEASE NOTE:

- 1) Do not use the **spacebar** to erase an entry -> press Delete key or enter zero for "dashed" fields.
- 2) Do not use **cut and paste** to move an entry -> copy and paste and then delete the original entry.

INSTRUCTIONS FOR THE COMPLETION AND SUBMISSION OF 2011/2012 Budget

- 1) **MACROS:** For full functionality, set Excel to allow macros. To do this in Excel 2007 or later versions:
Excel 2007: Click the Microsoft Office Button (upper left corner of your screen) 
 At the bottom of the pop-up box, click the **Excel Options** button
Excel 2010: Click the **File** tab (**upper left corner of your screen**)
 On the bottom of the side menu, click **Options**
 Then (same for both versions):
 Click **TRUST CENTER** on the side menu
 Click the **Trust Center Settings** button on the right hand side and click **Macro Settings** on the next side menu
 On the list of options under Macro Settings click **Disable all macros with notification**. Click **OK**.
 Before entering any data please save the file as (**Save As**) Excel 97-2003 Workbook (*.xls) or Excel Macro-Enabled Workbook (*.xlsm).
- 2) This file is bilingual. On the Identification tab, beside the School Division drop down selection, you can select language - either English or French (English is already selected). Due to this, **when copying revenue names from Prov Rev 2 or Other Rev to an input schedule, you must use Paste Special - Values**.
- 3) Please round all reported amounts to the nearest dollar prior to data entry. If cents are entered, these will not be shown and may cause rounding errors in totals.
- 4) **Portrait pages are zero filled** in order to display dashes in accounting format. To enter data, input amounts as you normally would to overwrite the zeros. If you erase an entry and want to restore the dash, simply re-enter a zero. **DO NOT enter a dash or clear an entry using your spacebar**. It is not necessary to input zeros for nil amounts on landscape pages as blank cells are mathematically equivalent to zero. Landscape pages are formatted to display whole numbers only (i.e. zeros appear as zeros, not dashes, on these pages).
- 5) FRAME statistics and a salary/personnel check are provided on a one-page report (worksheet name "FRAME"). **Please examine it for errors and reasonableness of your per pupil costs and average salaries and make any necessary corrections prior to submitting your budget**.
- 6) Remember to report **Capital Expenses for Statistics Canada on page 14** below the Details of Transfers to (from) Capital Fund. **The amounts entered here should be for the Division's own expenses only, not those funded by PSFB through Debentures**.
- 7) Once the budget has been completed and approved by the school board, it should be forwarded to the Schools' Finance Branch by **March 31, 2011**. Should there be any difficulty meeting this deadline, please contact Lyndonna Schilling. **Please return your completed computer file only, either via E-mail to Lyndonna Schilling (address below) or diskette (but not both)**. You are not required to submit a paper copy. However, we do require signed copies of your **special levy form(s)** and **tax notice(s)**.

CONTACTS:

Questions regarding the use of this computer file can be directed to:
 Gonzalo Pizarro - ☎ (204) 945-4028, ✉ gonzalo.pizarro@gov.mb.ca



Questions regarding the use of this file or regarding FRAME Accounting can be directed to:
 Lyndonna Schilling - ☎ (204) 945-4645, ✉ lyndonna.schilling@gov.mb.ca

INTERNET DOWNLOADS:

This file and other forms for reporting to Schools' Finance, the Public Schools Finance Board or the D.S.F.M. are available on the Internet at the following address (click the link to go there):

<http://www.edu.gov.mb.ca/k12/finance/forms/index.html>

WHAT'S NEW FOR THE 2011/2012 Budget

- 1) The count date on the **Personnel page** is changed from "September 30, 20XX to "For the 20xx/xx Fiscal Year" to allow a method of counting staff that provides a better representation of the number of staff employed during the year than is achieved by using September 30 as the count date.
- 2) Information Technology Services (Object 680) in **Regular Instruction (Function 100)** can only be charged to Administration (Program 110). This object is blocked in other Regular Instruction programs in accordance with the definition of Program 110.
- 3) The Heritage Language has been renamed as Aboriginal and International Language.

SUGGESTED ORDER FOR DATA ENTRY**Operating Fund:**

- 1) Revenue Detail - you may want to enter worksheet "Prov Rev 1" before "Prov Rev 2" so that when you complete the latter, you will see the total for Provincial Government revenues. Note that you will get error messages for certain categorical grants until Appendix A of your Allowable Expenses is finished.
- 2) Expense Detail - complete Functions 100 to 800 first, then enter Fiscal Function 900 on the worksheet "By Object".
- 3) Transfers to/(from) Capital (worksheet "Transfers").

Other:

- 1) For the **Calculation of Allowable and Unsupported Expenses**, it is recommended to complete in the following order pages Appendix A, Appendix B, Allow Input and Allow Input 2. These pages feed figures on page 18.
- 2) **Student and Transportation Statistics** and **Personnel** can be entered last, or at any time before viewing the FRAME/Error Report.

FRAME / ERROR REPORT

FRAME EXPENDITURES:	EXPENDITURES - TRANSFERS =		FRAME	FTE	COST PER PUPIL	
			EXPENDITURES	PUPILS	2011/12	2010/11
FUNCTION 100						
ADMINISTRATION	628,192	0	628,192	974.3	645	665
ENGLISH LANGUAGE	5,400,494	26,000	5,374,494	974.3	5,517	5,765
FRANÇAIS	0	0	0	0.0	0	0
FRENCH IMMERSION	0	0	0	0.0	0	0
DUAL TRACK	0	0	0	0.0	0	0
SENIOR YEARS TECHNOLOGY	0	0	0	0.0	0	0
TOTAL FUNCTION 100	6,028,686	26,000	6,002,686	974.3	6,161	6,430
FUNCTION 200						
ADMINISTRATION/COORDINATION	131,994	0	131,994	974.3	135	140
GIFTED EDUCATION	1,000	--	1,000	974.3	1	1
CLINICAL AND RELATED SERVICES	207,694	0	207,694	974.3	213	205
SPECIAL PLACEMENT	0	0	0	974.3	Error	0
REGULAR PLACEMENT	929,775	0	929,775	974.3	954	803
RESOURCE SERVICES	563,133	--	563,133	974.3	578	582
COUNSELLING & GUIDANCE	193,754	--	193,754	974.3	199	208
TOTAL FUNCTION 200	2,027,350	0	2,027,350	974.3	2,081	1,939
FUNCTION 500						
BOARD OF TRUSTEES	163,808	0	163,808	974.3	168	138
INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	145,983	0	145,983	974.3	150	139
BUSINESS ADMINISTRATIVE SERVICES	308,840	0	308,840	974.3	317	291
MANAGEMENT INFORMATION SERVICES	0	--	0	974.3	0	0
TOTAL FUNCTION 500	618,631	0	618,631	974.3	635	568
FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	0	--	0	974.3	0	0
CURRICULUM CONSULTING/DEVELOPMENT	0	--	0	974.3	0	0
LIBRARY/ MEDIA CENTRE	169,240	--	169,240	974.3	174	182
PROFESSIONAL & STAFF DEVELOPMENT	156,969	--	156,969	974.3	161	132
OTHER	143,443	0	143,443	974.3	147	121
TOTAL FUNCTION 600	469,652	0	469,652	974.3	482	436

PUPIL/TEACHER RATIOS:	REGULAR INSTRUCTION		EDUCATOR	
	2011/12	2010/11	2011/12	2010/11
ENROLMENT	974.3	965.5	974.3	965.5
TEACHERS	57.59	60.92	70.90	74.33
RATIO	16.9	15.8	13.7	13.0

ANALYSIS OF TRANSPORTATION EXPENDITURES:	REGULAR	COST PER	COST PER	COST PER	ADMIN.,	COST PER
	TRANSPORT'N PROGRAM 720	TRANSPORTED PUPIL	TOTAL KM (bus routes)		REGULAR AND OTHER (710, 720, 790)	
2011/12	893,886	1,655	1.38	2.24	907,834	1.71
2010/11	704,590	1,307	1.00	1.63	740,640	1.09

TOTAL OPERATING EXPENDITURE PER PUPIL:	TOTAL EXPENSES	- OPERATING TRANSFERS	CONSOLIDATED EXPENDITURES	- FUNCTIONS 300 AND 400	EXPENDITURES FOR PER PUPIL	COST PER PUPIL
2011/12	11,552,217	(26,000)	11,526,217	(273,227)	11,252,990	11,550
2010/11	11,236,172	(33,000)	11,203,172	(225,830)	10,977,342	11,370

SALARY/PERSONNEL REPORT:	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	347,638	3.41	101,947	98,692	1.00	98,692
330 INSTRUCTIONAL - TEACHING	4,458,428	57.59	77,419	656,940	8.50	77,287
350 INSTRUCTIONAL - OTHER	35,592	1.75	20,338	859,936	43.37	19,827
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	102,033	3.31	30,863	10,613	0.33	32,161
380 CLINICIAN				180,888	3.00	60,296
390 INFORMATION TECHNOLOGY	38,240	1.00	38,240	0	0.00	0
FUNCTION 500						
SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE	
320 EXECUTIVE, MG'L & SUPERVISORY	191,651	2.00	95,826	0	0.00	0
330 INSTRUCTIONAL - TEACHING				57,955	0.40	144,888
350 INSTRUCTIONAL - OTHER				64,236	2.00	32,118
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	53,435	2.75	19,431
370 SECRETARIAL, CLERICAL & OTHER	130,239	3.26	39,938	0	0.00	0
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0
FUNCTION 700						
SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE	
320 EXECUTIVE, MG'L & SUPERVISORY	4,310	0.10	43,100	16,200	0.30	54,000
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECLIZ'D & SERVICE	542,622	23.43	23,164	335,395	8.74	38,386
370 SECRETARIAL, CLERICAL & OTHER	0	0.00	0	0	0.00	0
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0
FUNCTION 800						
SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE	
320 EXECUTIVE, MG'L & SUPERVISORY	4,310	0.10	43,100	16,200	0.30	54,000
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECLIZ'D & SERVICE	542,622	23.43	23,164	335,395	8.74	38,386
370 SECRETARIAL, CLERICAL & OTHER	0	0.00	0	0	0.00	0
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0

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NOTICE OF TAX REQUIREMENTS

2011

Date June 22, 2011

To The KILLARNEY TURTLE MOUNTAIN (196)

(Municipality, Department of Aboriginal/Northern Affairs, etc.)

In accordance with Section 187 of The Public Schools Act, the Board of the Turtle Mountain School Division is submitting herewith the amount required to be raised by levy on the total school assessment in that part of the municipality, local government district or special locality that is included in this school division.

The amount which you are required to levy under Section 188 of The Public Schools Act for the year 2011 is \$ 2,415,868.00

You are requested to remit the amount shown above, net of the **Education Property Tax Credit**, in accordance with the Regulations made under Section 175 of The Public Schools Act.

Chair

Seal

Secretary-Treasurer

**OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2012

Revenue

Provincial Government	7,420,004
Federal Government	-
Municipal Government - Property Tax	4,204,726
- Other	-
Other School Divisions	26,000
First Nations	-
Private Organizations and Individuals	100,000
Other Sources	22,487
	11,773,217

Expenses

Regular Instruction	6,028,686
Student Support Services	2,027,350
Adult Learning Centres	260,327
Community Education and Services	12,900
Divisional Administration	618,631
Instructional and Other Support Services	469,652
Transportation of Pupils	912,634
Operations and Maintenance	1,041,037
Fiscal	181,000
	11,552,217

Current Year Operating Surplus (Deficit)	221,000
Net Transfers from (to) Capital Fund	(221,000)
Net Current Year Surplus (Deficit)	0

OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2012

Funding of Schools Program

Base Support		
Instructional	1,887,497	
Additional Instructional Support for Small Schools	29,070	
Sparsity	240,847	
Curricular Materials	58,770	
Information Technology	44,078	
Library Services	90,114	
Student Services	311,443	
Counselling and Guidance	80,319	
Professional Development	45,057	
Physical Education	23,625	
Occupancy	601,065	3,411,885
Categorical Support		
Transportation	581,409	
Board and Room	-	
Special Needs: Coordinator/Clinician	100,889	
Special Needs: Level 2	295,040	
Special Needs: Level 3	162,069	
Senior Years Technology Education	28,105	
English as an Additional Language	40,400	
Aboriginal Academic Achievement (included BSSAP)	13,000	
Aboriginal and International Languages	1,470	
French Language Programs/Instruction	663	
Small Schools	63,976	
Enrolment Change	10,906	
Northern Allowance	-	
Early Childhood Development Initiative	13,350	
Early Literacy Intervention	27,450	
Early Numeracy	4,703	
Experiential Learning	3,020	
Education for Sustainable Development	4,900	1,351,350
Equalization		564,054
Additional Equalization		-
Formula Guarantee		641,967
Other Program Support		
School Buildings Support: "D" Projects	47,520	
Technology Education Equipment Replacement	13,400	
Technical Vocational Initiative - Equipment Upgrade	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	60,920
		<u>6,030,176</u>

**OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA (CONT'D)**

Budget for the Year Ending June 30, 2012

Other Department of Education, Citizenship and Youth

Non-Resident	-	
Special Needs	-	
Institutional Programs	-	
Nursing Supports (URIS)	-	
Substitute Fees	-	
General Support Grant	155,000	
Education Property Tax Credit	1,038,778	
Tax Incentive Grant	-	
Technical Vocational Initiative Demonstration Project	-	
Community Schools	-	
Healthy Schools Initiatives	6,400	
Other: Career Start	600	

_____		1,200,778

Other Provincial Government Departments

English as an Additional Language (Adults)	-	
Driver Training	-	
Employment Programs	-	
Adult Learning Centres	168,900	
Other: Campus Manitoba ALC	20,150	

_____		189,050

Funding of Schools Program (previous page)	<u>6,030,176</u>
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TOTAL PROVINCIAL GOVERNMENT REVENUE	<u><u>7,420,004</u></u>
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**OPERATING FUND - REVENUE DETAIL
NON-PROVINCIAL GOVERNMENT SOURCES**

Budget for the Year Ending June 30, 2012

Federal Government

Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
Other:		-	

	_____		0

Municipal Government

Special Requirement	5,243,504		
Less: Education Property Tax Credit	(1,038,778)		
Less: Tax Incentive Grant	0	4,204,726	
Other:		-	4,204,726
	_____	_____	

Other School Divisions

Transfer Fees	26,000		
Residual Fees	-		
Transportation of Pupils	-		
Other:		-	

	_____		26,000

First Nations

Tuition Fees		-	
Transportation of Pupils		-	
Other:		-	

	_____		0

Private Organizations and Individuals

Regular Tuition		-	
International Tuition		-	
Continuing Education		-	
Other Tuition:		-	
Food Service	Cafeterias	100,000	
Other:		-	

	_____		100,000

Other Sources

Interest		3,000	
Donations		1,500	
Other:	Dividends (Co-ops)	3,000	
	MPI Rebates	2,187	
	Student Fees	12,300	
	Copying	500	

	_____		22,487

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE

4,353,213

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2012

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2012 TOTALS	2011 TOTALS
	Regular Instruction	Student Support Services	Adult Learning Centres	Community Education and Services	Divisional Administration	Instructional and Pupil Support Services	Transportation	Operations and Maintenance	Fiscal		
Salaries	4,981,931	1,807,069	213,318	500	393,345	175,626	546,932	351,595		8,470,316	8,226,388
Employees Benefits and Allowances	340,652	155,091	19,283	-	31,119	12,660	44,012	27,186		630,003	793,344
Services	129,593	42,850	18,000	5,000	180,667	155,718	58,972	552,756		1,143,556	1,081,798
Supplies, Materials and Minor Equipment	550,510	22,340	9,726	7,400	13,500	125,648	262,718	109,500		1,101,342	920,642
Short Term Loan Interest and Bank Charges									26,000	26,000	26,000
Bad Debt Expense									-	0	N/A
Transfers	26,000	0	0	0	0	0	0	0	(PAYROLL TAX) 155,000	181,000	188,000
TOTALS	6,028,686	2,027,350	260,327	12,900	618,631	469,652	912,634	1,041,037	181,000	11,552,217	11,236,172

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2012

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			
3XX	SALARIES							
320	Executive, Managerial and Supervisory	347,638						347,638
330	Instructional - Teaching	0	4,458,428					4,458,428
350	Instructional - Other		35,592					35,592
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	102,033						102,033
390	Information Technology	38,240						38,240
	Total Salaries	487,911	4,494,020	0	0	0	0	4,981,931
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	41,513	299,139					340,652
5-6XX	SERVICES							
510	Professional, Technical and Specialized		29,517					29,517
520	Communications	24,066						24,066
540	Travel and Meetings	1,000	9,937					10,937
560	Tuition							0
570	Printing and Binding	9,207	2,000					11,207
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services	1,300	2,000					3,300
610	Rentals	31,030						31,030
630	Advertising		8,600					8,600
640	Dues and Fees		4,936					4,936
650	Professional and Staff Development	1,500						1,500
680	Information Technology Services	4,500						4,500
	Total Services	72,603	56,990	0	0	0	0	129,593
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	19,550	299,937					319,487
740	Curricular and Media Materials		72,334					72,334
760	Minor Equipment	2,000	28,322					30,322
780	Information Technology Equipment	4,615	123,752					128,367
	Total Supplies, Materials & Minor Equipment	26,165	524,345	0	0	0	0	550,510
95X-99	TRANSFERS							
960	School Divisions		26,000					26,000
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	26,000	0	0	0	0	26,000
TOTALS		628,192	5,400,494	0	0	0	0	6,028,686

* 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, 2012

STUDENT SUPPORT SERVICES		10	20	30	40	50	60	70	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	GIFTED EDUCATION *	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
3XX SALARIES									
320	Executive, Managerial and Supervisory	98,692							98,692
330	Instructional - Teaching						504,323	152,617	656,940
350	Instructional - Other					859,936			859,936
360	Technical, Specialized and Service								0
370	Secretarial, Clerical and Other	10,613							10,613
380	Clinician			180,888					180,888
390	Information Technology								0
Total Salaries		109,305	0	180,888	0	859,936	504,323	152,617	1,807,069
4XX EMPLOYEES BENEFITS AND ALLOWANCES									
		9,839		16,282		69,839	45,394	13,737	155,091
5-6XX SERVICES									
510	Professional, Technical and Specialized							22,400	22,400
520	Communications								0
540	Travel and Meetings	6,850		2,000		0	5,500	1,000	15,350
560	Tuition								0
570	Printing and Binding	500		600					1,100
580	Insurance and Bond Premiums	1,000							1,000
590	Maintenance and Repair Services								0
610	Rentals								0
630	Advertising								0
640	Dues and Fees								0
650	Professional and Staff Development	3,000							3,000
680	Information Technology Services								0
Total Services		11,350	0	2,600	0	0	5,500	23,400	42,850
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT									
710	Supplies	500	1,000	4,724		0	3,716	1,000	10,940
740	Curricular and Media Materials					0	1,200		1,200
760	Minor Equipment								0
780	Information Technology Equipment	1,000		3,200		0	3,000	3,000	10,200
Total Supplies, Materials & Minor Equipment		1,500	1,000	7,924	0	0	7,916	4,000	22,340
95X-99 TRANSFERS									
960	School Divisions								0
980	Organizations, Individuals and Other Entities								0
Total Transfers		0		0	0	0			0
TOTALS		131,994	1,000	207,694	0	929,775	563,133	193,754	2,027,350

* Does not include enrichment activities undertaken by the School Division.

Budget for the Year Ending June 30, 2012

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory			0
330	Instructional - Teaching		194,318	194,318
350	Instructional - Other		19,000	19,000
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	213,318	213,318
4XX	EMPLOYEES BENEFITS AND ALLOWANCES		19,283	19,283
5-6XX	SERVICES			
510	Professional, Technical and Specialized		3,500	3,500
520	Communications		7,000	7,000
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		500	500
610	Rentals			0
620	Property Taxes			0
630	Advertising		2,000	2,000
640	Dues and Fees			0
650	Professional and Staff Development		5,000	5,000
680	Information Technology Services			0
	Total Services	0	18,000	18,000
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies		2,749	2,749
740	Curricular and Media Materials		621	621
760	Minor Equipment			0
780	Information Technology Equipment		6,356	6,356
	Total Supplies, Materials & Minor Equipment	0	9,726	9,726
95X-99	TRANSFERS			
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
TOTALS		0	260,327	260,327

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

Budget for the Year Ending June 30, 2012

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				500	500
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	500	500
4XX EMPLOYEES BENEFITS AND ALLOWANCES						0
5-6XX SERVICES						
510	Professional, Technical and Specialized					0
520	Communications					0
540	Travel and Meetings					0
570	Printing and Binding					0
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising					0
640	Dues and Fees					0
650	Professional and Staff Development				5,000	5,000
680	Information Technology Services					0
	Total Services	0	0	0	5,000	5,000
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies				5,000	5,000
740	Curricular and Media Materials				2,400	2,400
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	7,400	7,400
95X-99 TRANSFERS						
980	Organizations, Individuals and Other Entities					0
	Total Transfers	0	0	0	0	0
TOTALS		0	0	0	12,900	12,900

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2012

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	71,455				71,455
320	Executive, Managerial and Supervisory		110,500	81,151		191,651
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other		15,162	115,077		130,239
390	Information Technology					0
	Total Salaries	71,455	125,662	196,228	0	393,345
4XX EMPLOYEES BENEFITS AND ALLOWANCES						
		2,147	11,310	17,662		31,119
5-6XX SERVICES						
510	Professional, Technical and Specialized	10,000		13,000		23,000
520	Communications			16,500		16,500
540	Travel and Meetings	59,706	2,500	3,400		65,606
570	Printing and Binding					0
580	Insurance and Bond Premiums		2,511	16,000		18,511
590	Maintenance and Repair Services					0
610	Rentals			6,000		6,000
630	Advertising			1,000		1,000
640	Dues and Fees	20,500	1,000	1,000		22,500
650	Professional and Staff Development		3,000	2,750		5,750
680	Information Technology Services			21,800	0	21,800
	Total Services	90,206	9,011	81,450	0	180,667
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			8,000		8,000
740	Curricular and Media Materials					0
760	Minor Equipment			1,500		1,500
780	Information Technology Equipment			4,000		4,000
	Total Supplies, Materials & Minor Equipment	0	0	13,500	0	13,500
95X-99 TRANSFERS						
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0		0
TOTALS		163,808	145,983	308,840	0	618,631

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2012

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			28,004	29,951		57,955
350	Instructional - Other			60,636	3,600		64,236
360	Technical, Specialized and Service					53,435	53,435
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	0	0	88,640	33,551	53,435	175,626
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			7,872		4,788	12,660
5-6XX	SERVICES						
510	Professional, Technical and Specialized			10,000	6,000	8,800	24,800
520	Communications						0
540	Travel and Meetings			2,000		2,000	4,000
570	Printing and Binding						0
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services			500			500
610	Rentals						0
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development				117,418		117,418
680	Information Technology Services			9,000			9,000
	Total Services	0	0	21,500	123,418	10,800	155,718
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			400		72,000	72,400
740	Curricular and Media Materials			16,608			16,608
760	Minor Equipment					1,000	1,000
780	Information Technology Equipment			34,220		1,420	35,640
	Total Supplies, Materials & Minor Equipment	0	0	51,228	0	74,420	125,648
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
	TOTALS	0	0	169,240	156,969	143,443	469,652

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2012

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	4,310					4,310
350	Instructional - Other						0
360	Technical, Specialized and Service		542,622				542,622
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	4,310	542,622		0	0	546,932
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	388	43,624				44,012
5-6XX	SERVICES						
510	Professional, Technical and Specialized		5,500				5,500
520	Communications	3,000	2,200				5,200
540	Travel and Meetings	800	3,700				4,500
570	Printing and Binding						0
550	Transportation of Pupils		14,272		4,800	4,000	23,072
580	Insurance and Bond Premiums		18,000				18,000
590	Maintenance and Repair Services						0
610	Rentals	300					300
630	Advertising	500					500
640	Dues and Fees	300					300
650	Professional and Staff Development		1,600				1,600
680	Information Technology Services						0
	Total Services	4,900	45,272	0	4,800	4,000	58,972
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	350	258,368				258,718
740	Curricular and Media Materials						0
760	Minor Equipment		4,000				4,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	350	262,368		0	0	262,718
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		9,948	893,886	0	4,800	4,000	912,634

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2012

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	16,200					16,200
360	Technical, Specialized and Service		335,395				335,395
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	16,200	335,395	0	0	0	351,595
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	1,458	25,728				27,186
5-6XX	SERVICES						
510	Professional, Technical and Specialized				7,000		7,000
520	Communications						0
530	Utility Services		181,267		21,600		202,867
540	Travel and Meetings	540	1,260				1,800
570	Printing and Binding						0
580	Insurance and Bond Premiums	230	40,920				41,150
590	Maintenance and Repair Services		68,100	115,300	5,000	8,000	196,400
610	Rentals						0
620	Property Taxes		88,289		15,000		103,289
630	Advertising						0
640	Dues and Fees	250					250
650	Professional and Staff Development						0
680	Information Technology Services						0
	Total Services	1,020	379,836	115,300	48,600	8,000	552,756
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		56,500				56,500
740	Curricular and Media Materials						0
760	Minor Equipment		39,000	10,000	1,000	3,000	53,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	95,500	10,000	1,000	3,000	109,500
960	School Divisions						
999	Recharge						0
TOTALS		18,678	836,459	125,300	49,600	11,000	1,041,037

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2011
REGULAR INSTRUCTION	
English Language - Single Track	974.3
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	-
- Francais	-
- French Immersion	-
- Other Bilingual	-
Senior Years Technology Education	0.0
	<hr/>
	-
	<hr/>
	-
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u>974.3</u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS	540
TOTAL KILOMETERS - LOG BOOK	531,653
TOTAL KILOMETERS - BUS ROUTES	650,005
LOADED KILOMETERS	398,757

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2011/12 Fiscal Year

15

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	3.41	1.00	0.00	0.00	2.00	0.00	0.10	0.30	6.81
330	Instructional - Teaching	57.59	8.50	2.00			0.40			68.49
350	Instructional - Other	1.75	43.37	1.00			2.00			48.12
360	Technical, Specialized and Service						2.75	23.43	8.74	34.91
370	Secretarial, Clerical and Other	3.31	0.33			3.26				6.90
380	Clinician		3.00							3.00
390	Information Technology	1.00								1.00
TOTALS (excluding Trustees)		67.05	56.20	3.00	0.00	5.26	5.15	23.53	9.04	169.23

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		
---	--	--

310 TRUSTEES		9
--------------	--	---

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

Administration Costs

Divisional Administration, Function 500	618,631
Curriculum Consulting & Development Administration, Program 605	0
Transportation Administration, Program 710	9,948
Operations & Maintenance Administration, Program 810	18,678
Sub-total	<u>647,257</u>
Less: Liability Insurance	16,000
Administration portion of self-funded expenses (see below)	<u>0 *</u>
	<u><u>631,257 (A)</u></u>

Expenditure Base

Total Operating Expenses	11,552,217
Plus: Transfers to Capital	221,000
Less: Adult Learning Centres, Function 300	260,327
	<u><u>11,512,890 (B)</u></u>

Percentage (A) / (B)

5.5%

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.

For the 2011/2012 budget, the Allowable and Unsupported expenses worksheets, including Appendices A and B, are used in the calculation of:

(1) Allowable Expenses for:

- (a) Library Services, Student Services, Counselling and Guidance and Professional Development for 2011/2012;
- (b) Occupancy for 2012/2013 and;
- (c) Coordinator / Clinician and Small Schools support for 2011/12; and

(2) Unsupported Expenses for Equalization support for 2012/13.

The first page of the Calculation of Allowable and Unsupported Expenses schedule (page 18 - worksheet tab 'Allowable') is comprised of two inter-related sections - Calculation of Allowable Expenses and Calculation of Unsupported Expenses - with data from the first section flowing into the second section. It is a comprehensive statement of all expenses and the adjustments and deductions necessary to arrive at Allowable and Unsupported Expenses. Appendices A and B, (pages 19 and 20) are calculations of those adjustments and deductions. It is recommended that the appendices be completed first, and then the two input schedules, 'Allow Input' and 'Allow Input 2'. **No input is allowed on the Calculation of Allowable and Unsupported Expenses schedule.**

Total Expenses on page 18 are carried forward from the Operating Fund Expense Detail pages. Functions or programs whose allowable expenses are used in a "lesser of" comparison for calculating components of base support have been included in the Calculation of Allowable Expenses section. Functions 300 and 400 have also been included for the calculation of unsupported expenses purposes.

Allocations to the appropriate functions/programs (i.e. the functions/programs where the related expenses are recorded) are made on Appendix A and the two input schedules, and then appear in the Calculation of Allowable Expenses section of page 18. **When you click on the function/program cell, a drop down list will appear. If the appropriate function/program is not included in the list, select 'Unallocated'.**

The **Calculation of Unsupported Expenses section** adds the Allowable Expenses (calculated in the Calculation of Allowable Expenses section) to the total of the functions and programs not included in that section, and then deducts the Unallocated Adjustments/Reductions (from the Allowable section), Base Support and Formula Guarantee (from page 2), and school bus amortization (from the Tangible Capital Assets Schedule in the 2009/10 financial statements).

ALLOW INPUT AND ALLOW INPUT 2

The use of the allowable input schedules is mandatory, as no input is allowed on the Calculation of Allowable and Unsupported Expenses schedule. The input schedules are used for all Allowable Expense allocations, with the exception of the items reported in the Adjustments to Expenses section of Appendix A, as those allocations are made right on Appendix A. The allocable amounts total for each section of Appendices A and B are carried to the input pages where error messages will appear until all allocable revenues have been entered. If the appropriate function/program is not included in the drop down list, select "Unallocated".

APPENDIX A, page 19

ADJUSTMENTS TO EXPENSES: amounts entered here are carried forward to the Calculation of Allowable and Unsupported Expenses, page 18. **Select the appropriate function/program from the drop down lists. If the appropriate function/program is not included in the list, select 'Unallocated'.**

- (a) **Capitalized Energy Management Systems Costs** (including lease or loan payments), net of any related revenues, are to be added to Function 800, Operations and Maintenance.
- (b) **Capitalized Section "D" School Buildings Costs** are Section "D" expenses that have been capitalized. These should be added to Function 800 Allowable Expenses in order to be included for Occupancy funding. These expenses must be net of any related revenues other than Section "D" Support (e.g. federal funding, insurance proceeds, Manitoba Hydro's share of retrofitting costs, donations, etc.).
- (c) **Transfers from the Capital Fund** - In most cases, funds transferred to the Operating Fund must be deducted from the function where the related expenditure is recorded. This figure is brought forward from the Detail of Transfers to(from) Capital Fund (page 14).
- (d) **Leased Non-School Space** - Lease costs for non-school space, such as division administration buildings and bus garages, must be deducted from Function 800 allowable expenses. If the lease costs include utilities, maintenance, etc., those costs remain in Function 800 to be available for Occupancy funding, and only the rental portion is removed.
- (e) **Other Capitalized Equipment and Vehicles** - Items that have been capitalized such as photocopiers, computer servers, vehicles (other than buses) and other equipment (excluding surplus building expenses) may be added to the appropriate function or program on page 18 to be available for funding. To do this, on Appendix A enter the adjustment amounts, including lease and loan payments, and the function/program to which each amount is to be allocated. The adjustments will be carried forward to page 18.

APPENDIX A (cont'd)

CATEGORICAL SUPPORT TO BE ALLOCATED: all items except Coordinator/Clinician and Small Schools data (see notes (a) and (b) below) are cell-referenced from operating fund revenues entered on page 2, Revenue Detail - Province of Manitoba. The Allocable Categorical Support on Appendix A includes only support that could properly be allocated to one of the functions/programs in the Calculation of Allowable Expenses section of the previous page. **To make the allocations, the input schedule (Allow Input tab) must be used. The total Allocable Categorical support is carried back to the Allowable Input schedule where an error message will appear at the bottom of the Categorical section until all allocable amounts have been entered.** The total Categorical Support is carried to page 18. The difference between the total Categorical Support and the amounts allocated on the input schedule are automatically entered on page 18 on the Unallocated Adjustments/Reductions line.

Please note the following additional data entry requirements:

- (a) **Special Needs: Coordinator/Clinician grant** is determined by taking the lesser of the maximum support (as provided in your Calculation of Support) and allowable expenses. Allowable expenses are eligible expenses minus any related revenues. Eligible expenses consist of salaries, benefits and allowances, professional service fees, and travel and meeting expenses for qualified clinicians and up to one qualified coordinator. Maximum support, eligible expenses and any related revenues are entered on lines A, B and C respectively under the "Special Needs: Coordinator/Clinician" heading.

To be classified as a 'qualified' Coordinator, for purposes of coordinator and clinician support, an individual must hold a Manitoba Special Education Coordinator Certificate or Special Education Teacher Certificate and perform functions which include coordinating special education services and providing consultant services to special education, resource and regular classroom teachers. To be classified as a 'qualified' Clinician, a Manitoba Permanent School Clinician Certificate, or a current Provisional School Clinician Certificate must be held.

Expenses related to individuals with Special Education Teacher certificates, who are not providing coordination services, are not allowable for purposes of the coordinator/clinician support calculation.

Maximum support, eligible expenses and any related revenues are entered on lines A, B and C respectively under the "Special Needs: Coordinator/Clinician" heading.

- (b) **Small Schools** - both the maximum support (as provided in your Calculation of Support) and the program expenses must be entered on lines A and B under the Small Schools heading. Program expenses consist of the actual amount expended in respect of all small schools in the school division to:
- (i) improve the quality of education in small schools, and
 - (ii) provide human and material resources not otherwise available to schools.

Eligible support is the lesser of the two.

OTHER PROGRAM SUPPORT

Other Program Support is allocated on the allowable input schedule - tab 'Allow Input'.

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES

To determine allowable Section "D" expenses:

- | | |
|---------|---|
| Add: | - Total of Program 850, School Building Repairs and Replacements.
- Capitalized Section "D" expenses, net of all related revenues except Section "D" Support
- Grounds - expenses included in Program 880 which are also listed in Section "D" of the Capital Support Program |
| Deduct: | - Related revenue other than "D" Support - e.g. Minor Capital Support, federal funding, Manitoba Hydro's share of retrofitting, insurance proceeds, donations, etc. |

These calculations determine your school division's allowable Section "D" expenses. Divisions that wish to carry a portion of their 2011/2012 "D" support forward to 2012/2013 may insert a lesser amount in box D. The lesser of box C or box D will be used to calculate your "D" support for 2011/2012.

APPENDIX B (page 20)

Amounts to be allocated re **OTHER PROVINCIAL GOVERNMENT REVENUE** and **NON-PROVINCIAL SOURCES** are calculated on Appendix B. A calculation on the right hand side of page 20 starts with the Total Other Provincial Government Revenue and subtracts the Education Property Tax Credit and the Tax Incentive Grant. The resulting amount is carried to page 18 and difference between it and the allocated revenues is automatically entered on the Unallocated Adjustments/Reductions line to be deducted in the Calculation of Unsupported Expenses. Total Allocated Other Provincial Government Revenue is carried to the Allow Input schedule where the allocations are made. **Non-Provincial Sources** revenues are split into Total Allocable Fees and Total Allocable Other Revenue on the right hand side of page 20. These totals are carried to both page 18 and Allow Input 2.

On the Allow Input schedules select the appropriate function/program from the drop down lists. If the appropriate function/program is not included in the list, select 'Unallocated'. It is up to the division whether all items that would fall into the unallocated category are listed separately on the input schedules or entered as one total. Until all allocable amounts have been entered, an error message will appear at the bottom of the appropriate section of the input schedules.

It is not necessary to allocate the following revenues:

1 Special Requirement, Education Property Tax Credit and Tax Incentive Grant

2 Interest

3 General Support Grant

4 Advertising Revenue

Advertising revenue is defined as revenue derived from external advertising placed in or on school/school division property for remuneration. Advertising revenue is to be allocated to the extent of any incremental costs incurred to earn the revenue. If there are no incremental costs, the advertising revenue does not have to be allocated.

5 International Student Tuition

The amount of international student tuition revenue to be allocated on the Calculation of Allowable and Unsupported Expenses is the total of the division's per pupil expenditure (calculated in accordance with FRAME) times the international student enrolment plus any incremental expenses incurred in generating international student tuition. International student tuition revenue in excess of this total does not have to be allocated.

6 School/School Division Donations

Donations provided in support of specific activities or expenses must be allocated if the associated expenses are included in the school division financial statements. Donations that are not provided in support of specific activities or specific expense are not allocated.

7 School/School Division Fees and Charges

If the associated expenses are included in the division operating fund then the revenue is to be allocated in the Calculation of Allowable and Unsupported Expenses.

8 Rental Revenue for Surplus School Buildings

Rental revenue for each surplus building must be allocated on the Calculation of Allowable and Unsupported Expenses up to the amount of the direct cost for the building included in Function 800. Direct cost includes all costs associated with the operation of the property including maintenance, repairs and replacements, insurance and property taxes.

If there are special circumstances, other than those mentioned above, for not allocating revenues, the amount not allocated is to be reported in the "Unallocated" column on page 20 and the **reasons for not allocating must be provided.**

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES			REDUCTIONS TO EXPENSES					ALLOWABLE EXPENSES
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
			<<<< (from Appendix A) >>>>			<<<< (from Appendix B) >>>>		
210 - 260 Student Support Services	1,833,596	0	557,998	0	0	0	0	1,275,598
270 Counselling and Guidance	193,754	0	0	0	0	0	0	193,754
300 Adult Learning Centres	260,327				189,050	0	0	
400 Community Education and Services	12,900		13,350	0	0	0	0	
620 Library / Media Centre	169,240	0	0	0	600	0	0	168,640
630 Professional and Staff Development	156,969	0	0	0	0	0	0	156,969
800 Operations and Maintenance	1,041,037	0	0	47,520	0	0	0	993,517
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	571,348	47,520	189,650	0	0	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	780,002	13,400	161,400	26,000	119,487	(1)
TOTALS	3,667,823	0	1,351,350	60,920	351,050	26,000	119,487	2,788,478

OTHER FUNCTION/PROGRAMS EXPENSES	7,884,394	<input type="checkbox"/> OPEN OR CLOSE DETAIL
TOTAL EXPENSES	11,552,217	

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	7,884,394
TOTAL ALLOWABLE EXPENSES	2,788,478
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(1,100,289)
Base Support (from page 2)	(3,411,885)
Formula Guarantee (from page 2)	(641,967)
SCHOOL BUS AMORTIZATION (from F/S)	169,576
TOTAL UNSUPPORTED EXPENSES	5,688,307

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

APPENDIX B

OTHER PROVINCIAL GOVERNMENT REVENUE:

	Allocable	Non-allocable	Total
Other Dept. of Education, Citizenship and Youth			
General Support Grant		155,000	155,000
Education Property Tax Credit		1,038,778	1,038,778
Tax Incentive Grant		0	0
All other	7,000		7,000
Other Provincial Government Departments	189,050		189,050
Total Revenue	196,050	1,193,778	1,389,828

ALL REVENUES REPORTED ON THIS PAGE, EXCEPT THOSE SHADED, MUST BE DEDUCTED FROM TOTAL EXPENSES ON PAGE 18 UNLESS THERE ARE SPECIAL CIRCUMSTANCES WHICH WOULD MAKE AN ALLOCATION IMPRACTICAL OR INAPPROPRIATE. IN THOSE LIMITED CASES, REASONS FOR NOT ALLOCATING MUST BE PROVIDED BELOW.

NON-PROVINCIAL SOURCES:

	Allocable	Non-allocable	Total
Federal Government			
Tuition Fees	0		0
All other	0		0
Municipal Government			
Special Requirement less Property Tax Credit		4,204,726	4,204,726
Other	0		0
Other School Divisions			
Transfer Fees	26,000		26,000
Residual Fees	0		0
All other	0		0
First Nations			
Tuition Fees	0		0
All other	0		0
Private Organizations and Individuals			
Tuition Fees	0		0
Ancillary Services	100,000		100,000
Other Sources			
Interest		3,000	3,000
Donations	1,500		1,500
Other	17,987		17,987
Total Revenue	145,487	4,207,726	4,353,213

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	1,389,828
Education Property Tax Credit	(1,038,778)
Tax Incentive Grant	0
PROVINCIAL REVENUE FOR EQUALIZATION	351,050
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	26,000
TOTAL ALLOCABLE OTHER REVENUE	119,487
TOTAL ALLOCABLE NON-PROV. SOURCES	145,487

SENIOR STAFF ALLOCATION

	Position:	Position:	Position:	Position:	Position:	Position:
	%	%	%	%	%	%
100 Regular Instruction						
200 Student Support Services						
300 Adult Learning Centres						
500 Administration						
600 Instructional and Other Support Services						
700 Transportation of Pupils						
800 Operations and Maintenance						
TOTAL (must add to 100%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes: To be completed for senior staff allocated to more than one function per the above table.
 Senior staff includes superintendents and secretary-treasurers and one reporting level down.
 Refer to Allocation Rule 1(b) on page 8.1 of the FRAME Manual.

CALCULATION OF NET EXPENSES (SPECIAL REQUIREMENT)

- Optional for Division/District use only -

LESS :										
FUNCTION / PROGRAM	TOTAL EXPENSES	BASE SUPPORT	CATEGORICAL SUPPORT	EQUALIZATION SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	TOTAL PROVINCIAL GOVERNMENT REVENUE	NON - PROVINCIAL SOURCES	CURRENT YEAR SURPLUS	NET EXPENSES (SPECIAL REQUIREMENT)
100 Regular Instruction	6,028,686	2,925,854	198,593	564,054	13,400	1,200,778	4,902,679	39,800		1,086,207
210 - 260 Student Support Services	1,833,596	311,443	557,998				869,441			964,155
270 Counselling and Guidance	193,754	80,319					80,319			113,435
300 Adult Learning Centres	260,327					189,050	189,050			71,277
400 Community Education and Services	12,900		13,350				13,350			(450)
500 Administration	618,631						0	6,500		612,131
605 Curriculum Consulting Admin.	0						0			0
610 Curriculum Consulting	0						0			0
620 Library / Media Centre	169,240	90,114					90,114			79,126
630 Professional and Staff Development	156,969	45,057					45,057			111,912
680 Other	143,443						0	100,000		43,443
700 Transportation of Pupils	912,634		581,409				581,409	2,187		329,038
800 Operations and Maintenance	1,041,037	601,065			47,520		648,585			392,452
900 Fiscal	181,000						0			181,000
Net Transfers to (from) Capital Fund	221,000						0			221,000
UNALLOCATED REVENUE/FUNDING										
TOTAL	11,773,217	4,053,852	1,351,350	564,054	60,920	1,389,828	7,420,004	148,487	0	4,204,726

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, related supplies, services and equipment such as desks, chairs, tables, audio-visual equipment and computers. Also includes school based administration costs including principals, vice-principals and support staff. Summer school costs are reorded 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 resouce costs for all students. Students with exceptional learning needs are students who have physical, cognitive, sensory, or emotional/behavioural disabilities or who are identified as gifted. These costs would 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.



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511-1181 Portage Avenue
Winnipeg, Manitoba
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TURTLE MOUNTAIN SCHOOL DIVISION
BOX 280
KILLARNEY, MANITOBA R0K 1G0

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2012

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