

**Manitoba**  
Education



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

**PEMBINA TRAILS SCHOOL DIVISION**

181 HENLOW BAY  
WINNIPEG, MANITOBA R3Y 1M7

**FRAME BUDGET**

**FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

## 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 (incl. e-books), related supplies, services, and equipment such as desks, chairs, tables, audio visual equipment and computers. Includes costs related to Gifted students, International Baccalaureate, Advanced Placement, university offered and correspondence courses, and enrichment activities that are generalized in nature. Also includes school based administration costs including principals, vice-principals, and support staff. Summer school costs are recorded 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 resource costs for all students. Students with exceptional learning needs are students who have physical, cognitive, sensory or emotional/behavioural disabilities. Costs 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 centers, 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.

**OPERATING FUND  
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2023

**Revenue**

Provincial Government	96,191,681
Federal Government	-
Municipal Government - Property Tax	94,600,694
- Other	-
Other School Divisions	-
First Nations	520,000
Private Organizations and Individuals	4,388,975
Other Sources	203,500
	195,904,850

**Expenses**

Regular Instruction	114,579,745
Student Support Services	38,333,551
Adult Learning Centres	-
Community Education and Services	253,134
Divisional Administration	5,906,940
Instructional and Other Support Services	7,281,478
Transportation of Pupils	4,033,520
Operations and Maintenance	21,141,532
Fiscal	3,491,950
	195,021,850

Current Year Operating Surplus (Deficit)	883,000
Net Transfers from (to) Capital Fund	(883,000)
Net Current Year Surplus (Deficit)	0

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

Budget for the Year Ending June 30, 2023

**Funding of Schools Program**

Base Support		
Instructional	28,928,124	
Additional Instructional Support for Small Schools	36,936	
Sparsity	-	
Curricular Materials	900,720	
Information Technology	930,744	
Library Services	1,381,104	
Student Services	4,893,699	
Counselling and Guidance	1,245,996	
Professional Development	585,468	
Physical Education	317,625	
Occupancy	<u>5,067,585</u>	44,288,001
Categorical Support		
Transportation	1,217,090	
Board and Room	-	
Special Needs: Coordinator/Clinician	1,125,900	
Special Needs: Level 2	2,798,700	
Special Needs: Level 3	3,201,195	
Senior Years Technology Education	498,850	
English as an Additional Language	2,492,300	
Indigenous Academic Achievement (included BSSIP)	333,000	
Indigenous and International Languages	2,310	
French Language Education	843,455	
Small Schools	-	
Enrolment Change	-	
Northern Allowance	-	
Early Childhood Development Initiative	265,216	
Literacy and Numeracy	1,200,960	
Education for Sustainable Development	<u>23,800</u>	14,002,776
Equalization		4,185,532
Additional Equalization		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	337,260	
Technology Education Equipment Replacement	83,900	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	<u>-</u>	421,160
		<u>62,897,469</u>



**OPERATING FUND - REVENUE DETAIL  
NON-PROVINCIAL GOVERNMENT SOURCES**

Budget for the Year Ending June 30, 2023

**Federal Government**

Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:		-	
	_____		
	_____		
	_____		
	_____		0

**Municipal Government**

Special Requirement	117,678,292		
Less: Education Property Tax Credit	(16,198,733)		
Less: Tax Incentive Grant	(2,400,340)		
Less: Property Tax Offset Grant	(4,478,525)	94,600,694	
Other:		-	94,600,694
	_____	_____	

**Other School Divisions**

Tuition Fees			
Transfer Fees		-	
Residual Fees		-	
Transportation of Pupils		-	
Other:		-	
	_____		
	_____		
	_____		0

**First Nations**

Tuition Fees	520,000		
Transportation of Pupils		-	
Other:		-	
	_____		
	_____		
	_____		520,000

**Private Organizations and Individuals (Includes GBE's)**

Regular Tuition		-	
International Tuition	2,319,975		
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:		-	
	Parking Fees	254,000	
	Student Transportation Fees	95,000	
	Building Rentals	490,000	
	Field Trips	130,000	
	Student Lunch Fees	1,100,000	4,388,975
	_____	_____	

**Other Sources**

Interest		150,000	
Donations		-	
Other:	Optical Fibre Leases	34,000	
	Other Sources	19,500	
	_____	_____	
	_____		
	_____		
	_____		
	_____		203,500

**TOTAL NON-PROVINCIAL GOVERNMENT REVENUE**

99,713,169

**OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT**

Budget for the Year Ending June 30, 2023

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2023	2022
	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	98,545,008	32,963,375	-	133,096	3,322,740	5,521,518	1,176,342	9,214,654		150,876,733	141,337,474
Employees Benefits and Allowances	6,006,315	3,940,806	-	12,038	461,813	520,063	203,154	1,609,078		12,753,267	11,258,181
Services	1,864,066	1,128,470	-	35,000	1,921,567	1,035,937	2,057,374	8,647,700		16,690,114	16,359,161
Supplies, Materials and Minor Equipment	5,804,356	300,900	-	73,000	192,820	203,960	596,650	1,670,100		8,841,786	8,902,264
Short Term Loan Interest and Bank Charges									-	0	250,000
Bad Debt Expense									-	0	0
Transfers	2,360,000	0	0	0	8,000	0	0	0	(PAYROLL TAX) 3,491,950	5,859,950	5,375,000
<b>TOTALS</b>	<b>114,579,745</b>	<b>38,333,551</b>	<b>0</b>	<b>253,134</b>	<b>5,906,940</b>	<b>7,281,478</b>	<b>4,033,520</b>	<b>21,141,532</b>	<b>3,491,950</b>	<b>195,021,850</b>	<b>183,482,080</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 100**

Budget for the Year Ending June 30, 2023

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	8,005,370					8,005,370	
330	Instructional - Teaching		50,823,570		7,783,570	24,727,422	83,334,562	
350	Instructional - Other		330,015			68,229	398,244	
360	Technical, Specialized and Service	110,184	753,858		197,888	315,677	1,377,607	
370	Secretarial, Clerical and Other	3,868,297					3,868,297	
390	Information Technology	1,560,928					1,560,928	
	Total Salaries	13,544,779	51,907,443	0	7,981,458	25,111,328	98,545,008	
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	1,282,899	2,896,729		443,490	1,383,197	6,006,315	
5-6XX	SERVICES							
510	Professional, Technical and Specialized		45,000		7,000	25,500	77,500	
520	Communications	66,100	26,000		4,000	13,601	109,701	
540	Travel and Meetings	27,000	92,000		15,000	50,500	184,500	
560	Tuition						0	
570	Printing and Binding						0	
580	Insurance and Bond Premiums	3,500					3,500	
590	Maintenance and Repair Services	2,000	50,000		8,000	27,065	87,065	
610	Rentals	10,500	4,000		1,000	1,000	16,500	
630	Advertising					45,100	45,100	
640	Dues and Fees		82,000		13,000		95,000	
650	Professional and Staff Development	8,000					8,000	
680	Information Technology Services	662,200	337,000		55,000	183,000	1,237,200	
	Total Services	779,300	636,000	0	103,000	345,766	1,864,066	
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	36,660	1,647,500		254,000	847,988	2,786,148	
740	Curricular and Media Materials	7,700	412,000		67,000	224,070	710,770	
760	Minor Equipment		701,500		113,000	377,238	1,191,738	
780	Information Technology Equipment	42,900	645,000		99,000	328,800	1,115,700	
	Total Supplies, Materials & Minor Equipment	87,260	3,406,000	0	533,000	1,778,096	5,804,356	
95X-99	TRANSFERS							
960	School Divisions		457,000		74,000	249,000	780,000	
980	Organizations, Individuals and Other Entities		35,000				1,545,000	
	Total Transfers	0	492,000	0	74,000	249,000	2,360,000	
<b>TOTALS</b>		<b>15,694,238</b>	<b>59,338,172</b>	<b>0</b>	<b>9,134,948</b>	<b>28,867,387</b>	<b>114,579,745</b>	

\* 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, 2023

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	298,532						298,532
330	Instructional - Teaching				486,501	8,478,914	3,726,851	12,692,266
350	Instructional - Other				12,131,305	4,477,090		16,608,395
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	224,371						224,371
380	Clinician		3,085,758					3,085,758
390	Information Technology		54,053					54,053
	Total Salaries	522,903	3,139,811	0	12,617,806	12,956,004	3,726,851	32,963,375
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	53,112	174,813		2,288,289	1,244,972	179,620	3,940,806
5-6XX	SERVICES							
510	Professional, Technical and Specialized		190,000		15,000			205,000
520	Communications	10,000	15,000					25,000
540	Travel and Meetings	5,850	22,500		63,000	9,900		101,250
560	Tuition			715,000				715,000
570	Printing and Binding		2,500					2,500
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services							0
610	Rentals							0
630	Advertising							0
640	Dues and Fees	5,300	2,000	21,000				28,300
650	Professional and Staff Development	5,420						5,420
680	Information Technology Services		32,000			14,000		46,000
	Total Services	26,570	264,000	736,000	78,000	23,900	0	1,128,470
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	11,500	36,500		1,000	73,100		122,100
740	Curricular and Media Materials		2,000		1,000			3,000
760	Minor Equipment		5,000		31,000			36,000
780	Information Technology Equipment		5,000		134,800			139,800
	Total Supplies, Materials & Minor Equipment	11,500	48,500	0	167,800	73,100	0	300,900
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
<b>TOTALS</b>		614,085	3,627,124	736,000	15,151,895	14,297,976	3,906,471	38,333,551

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**OPERATING FUND - EXPENSE DETAIL: FUNCTION 300**

Budget for the Year Ending June 30, 2023

<b>ADULT LEARNING CENTRES</b>		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory			0
330	Instructional - Teaching			0
350	Instructional - Other			0
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	0	0
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			0
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications			0
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			0
610	Rentals			0
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	0	0
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies			0
740	Curricular and Media Materials			0
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials & Minor Equipment	0	0	0
95X-99	TRANSFERS			
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>0</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 400**

Budget for the Year Ending June 30, 2023

<b>COMMUNITY EDUCATION AND SERVICES</b>		10	20	30	40	
		CONTINUING	ENGLISH AS AN	COMMUNITY	PRE-KINDERGARTEN	
CODE	OBJECT \ PROGRAM	EDUCATION	ADDITIONAL LANGUAGE	SERVICES AND	EDUCATION	TOTALS
			FOR ADULTS	RECREATION		
3XX SALARIES						
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other					0
360	Technical, Specialized and Service			133,096		133,096
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
Total Salaries		0	0	133,096	0	133,096
4XX EMPLOYEES BENEFITS AND ALLOWANCES				12,038		12,038
5-6XX SERVICES						
510	Professional, Technical and Specialized			35,000		35,000
520	Communications					0
540	Travel and Meetings					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					0
650	Professional and Staff Development					0
680	Information Technology Services					0
Total Services		0	0	35,000	0	35,000
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			73,000		73,000
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
Total Supplies, Materials & Minor Equipment		0	0	73,000	0	73,000
95X-99 TRANSFERS						
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
Total Transfers		0	0	0	0	0
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>253,134</b>	<b>0</b>	<b>253,134</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 500**

Budget for the Year Ending June 30, 2023

<b>DIVISIONAL ADMINISTRATION</b>		10	20	30	50	
		BOARD OF	INSTRUCTIONAL	BUSINESS AND	MANAGEMENT	
CODE	OBJECT \ PROGRAM	TRUSTEES	MANAGEMENT & ADMINISTRATION	ADMINISTRATIVE SERVICES	INFORMATION SERVICES	TOTALS
3XX SALARIES						
310	Trustees Remuneration	238,323				238,323
320	Executive, Managerial and Supervisory		757,141	500,751	251,377	1,509,269
360	Technical, Specialized and Service		280,306	72,652		352,958
370	Secretarial, Clerical and Other		358,822	691,039	80,089	1,129,950
390	Information Technology				92,240	92,240
Total Salaries		238,323	1,396,269	1,264,442	423,706	3,322,740
4XX EMPLOYEES BENEFITS AND ALLOWANCES		13,882	167,813	213,380	66,738	461,813
5-6XX SERVICES						
510	Professional, Technical and Specialized	218,000	305,399	128,000		651,399
520	Communications	16,000	31,020	53,700	20,000	120,720
540	Travel and Meetings	11,000	131,818	3,150	10,300	156,268
570	Printing and Binding	1,500	5,000			6,500
580	Insurance and Bond Premiums			195,000		195,000
590	Maintenance and Repair Services					0
610	Rentals			11,000		11,000
630	Advertising		50,000	22,000		72,000
640	Dues and Fees	150,000	9,600	76,000	1,700	237,300
650	Professional and Staff Development	23,000	47,160	9,820	27,200	107,180
680	Information Technology Services		4,400		359,800	364,200
Total Services		419,500	584,397	498,670	419,000	1,921,567
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	33,000	51,170	14,000	3,800	101,970
740	Curricular and Media Materials		4,850	500	11,100	16,450
760	Minor Equipment		13,000		1,400	14,400
780	Information Technology Equipment				60,000	60,000
Total Supplies, Materials & Minor Equipment		33,000	69,020	14,500	76,300	192,820
95X-99 TRANSFERS						
960	School Divisions	8,000				8,000
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
Total Transfers		8,000	0	0		8,000
<b>TOTALS</b>		<b>712,705</b>	<b>2,217,499</b>	<b>1,990,992</b>	<b>985,744</b>	<b>5,906,940</b>

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**OPERATING FUND - EXPENSE DETAIL: FUNCTION 600**

Budget for the Year Ending June 30, 2023

<b>INSTRUCTIONAL AND OTHER SUPPORT SERVICES</b>		05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
CODE	OBJECT \ PROGRAM						
<b>3XX SALARIES</b>							
320	Executive, Managerial and Supervisory	123,134					123,134
330	Instructional - Teaching		395,939	2,221,930	769,987		3,387,856
350	Instructional - Other			1,349,568			1,349,568
360	Technical, Specialized and Service	88,760		54,014		359,400	502,174
370	Secretarial, Clerical and Other	138,508			20,278		158,786
390	Information Technology						0
	Total Salaries	350,402	395,939	3,625,512	790,265	359,400	5,521,518
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>		45,484	16,883	370,382	54,806	32,508	520,063
<b>5-6XX SERVICES</b>							
510	Professional, Technical and Specialized		3,000			112,000	115,000
520	Communications		8,000				8,000
540	Travel and Meetings	3,150	9,900				13,050
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums					15,000	15,000
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees		2,000				2,000
650	Professional and Staff Development				722,914		722,914
680	Information Technology Services		125,000	34,973			159,973
	Total Services	3,150	147,900	34,973	722,914	127,000	1,035,937
<b>7XX SUPPLIES, MATERIALS &amp; MINOR EQUIPMENT</b>							
710	Supplies	8,000	23,000		500	38,000	69,500
740	Curricular and Media Materials		4,000	130,460			134,460
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	8,000	27,000	130,460	500	38,000	203,960
<b>95X-99 TRANSFERS</b>							
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
<b>TOTALS</b>		407,036	587,722	4,161,327	1,568,485	556,908	7,281,478

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 700**

Budget for the Year Ending June 30, 2023

<b>TRANSPORTATION OF PUPILS</b>		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	165,046					165,046
350	Instructional - Other						0
360	Technical, Specialized and Service		909,835				909,835
370	Secretarial, Clerical and Other	101,461					101,461
390	Information Technology						0
	Total Salaries	266,507	909,835		0	0	1,176,342
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	46,570	156,584				203,154
5-6XX	SERVICES						
510	Professional, Technical and Specialized		1,115				1,115
520	Communications	2,500	3,000				5,500
540	Travel and Meetings	450					450
570	Printing and Binding						0
550	Transportation of Pupils		1,442,359	115,000		200,000	1,757,359
580	Insurance and Bond Premiums		70,000				70,000
590	Maintenance and Repair Services		201,000				201,000
610	Rentals						0
630	Advertising						0
640	Dues and Fees	600	550				1,150
650	Professional and Staff Development	2,200	2,200				4,400
680	Information Technology Services	16,400					16,400
	Total Services	22,150	1,720,224	115,000	0	200,000	2,057,374
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	8,250	578,400				586,650
740	Curricular and Media Materials						0
760	Minor Equipment		10,000				10,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	8,250	588,400		0	0	596,650
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
<b>TOTALS</b>		<b>343,477</b>	<b>3,375,043</b>	<b>115,000</b>	<b>0</b>	<b>200,000</b>	<b>4,033,520</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 800**

Budget for the Year Ending June 30, 2023

<b>OPERATIONS AND MAINTENANCE</b>		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	725,212					725,212
360	Technical, Specialized and Service		8,132,944		116,251	73,215	8,322,410
370	Secretarial, Clerical and Other	167,032					167,032
390	Information Technology						0
	Total Salaries	892,244	8,132,944	0	116,251	73,215	9,214,654
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	148,652	1,432,167		21,732	6,527	1,609,078
5-6XX	SERVICES						
510	Professional, Technical and Specialized	65,000	247,000			470,000	782,000
520	Communications	5,000	30,000		6,000		41,000
530	Utility Services		3,223,000		129,500		3,352,500
540	Travel and Meetings	14,000	76,000				90,000
570	Printing and Binding						0
580	Insurance and Bond Premiums		360,000		15,000	3,000	378,000
590	Maintenance and Repair Services		1,523,000	1,225,400	222,500	507,000	3,477,900
610	Rentals		142,600			6,000	148,600
620	Property Taxes		130,000		150,000	35,000	315,000
630	Advertising						0
640	Dues and Fees	11,000	3,000				14,000
650	Professional and Staff Development	7,500	6,700				14,200
680	Information Technology Services	30,000	4,500				34,500
	Total Services	132,500	5,745,800	1,225,400	523,000	1,021,000	8,647,700
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	6,500	1,347,400				1,353,900
740	Curricular and Media Materials	1,000					1,000
760	Minor Equipment		283,000	27,200		5,000	315,200
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	7,500	1,630,400	27,200	0	5,000	1,670,100
960	School Divisions						
999	Recharge						0
<b>TOTALS</b>		1,180,896	16,941,311	1,252,600	660,983	1,105,742	21,141,532

**STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS**

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2022
<b>REGULAR INSTRUCTION</b>	
English Language - Single Track	8,687.5
Francais - Single Track	-
French Immersion - Single Track	1,414.0
Dual Track	
- English Language	2,688.9
- Francais	-
- French Immersion	2,027.0
- Other Bilingual	-
Senior Years Technology Education	-
<b>TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS</b>	<b><u>14,817.4</u></b>

<b>TRANSPORTATION OF PUPILS</b>	
TRANSPORTED STUDENTS (September 30)	2,930
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	700,000
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	640,000
LOADED KILOMETERS (For the period ended June 30)	350,000



**FULL TIME EQUIVALENT PERSONNEL EMPLOYED**

For the 2022/23 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	59.50	2.00			11.00	1.00	2.00	8.00	83.50
330	Instructional - Teaching	819.79	118.07				26.35			964.21
350	Instructional - Other	12.68	487.45				28.71			528.84
360	Technical, Specialized and Service	66.45			6.85	5.25	21.86	22.85	140.73	263.99
370	Secretarial, Clerical and Other	86.56	4.00			18.90	3.10	2.00	3.00	117.56
380	Clinician		32.50							32.50
390	Information Technology	19.46	1.00			1.00				21.46
<b>TOTALS (excluding Trustees)</b>		1,064.44	645.02	0.00	6.85	36.15	81.02	26.85	151.73	2,012.06

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		
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310 TRUSTEES		9.00
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**CALCULATION OF ADMINISTRATION COSTS  
AS A PERCENTAGE OF TOTAL EXPENSES**

**Administration Costs**

Divisional Administration, Function 500	5,906,940
Less: Liability Insurance	195,000
Administration portion of self-funded expenses (see below)	837,716 *
Trustee election costs	-
	<u>4,874,224 (A)</u>

**Expense Base**

Total Operating Expenses	195,021,850
Plus: Transfers to Capital	883,000
Less: Adult Learning Centres, Function 300	0
	<u>195,904,850 (B)</u>

**Percentage (A) / (B)**

2.49%

**Maximum Allowable Percentage**

2.70%

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	3.53%
Northern Division	4.25%

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

**Foreign Student Programs**

Expenses <sup>(1)</sup>	
Instructional	568,659
Administration (deducted above)	837,716 *
Other: _____	-
	<u>1,406,375</u>
Associated Revenue <sup>(2)</sup>	<u>2,319,975</u>

**Self-Administered Pension Plans**

Expenses <sup>(1)</sup>	
Administration (deducted above)	-
Other: _____	-
	<u>0</u>
Associated Revenue <sup>(2)</sup>	<u>-</u>

(1) Incremental costs of the program.

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

**CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES**

CALCULATION OF ALLOWABLE EXPENSES								
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	REDUCTIONS TO EXPENSES					ALLOWABLE 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	34,427,080	0	7,125,795	0	100,000	0	0	27,201,285
270 Counselling and Guidance	3,906,471	0	0	0	0	0	0	3,906,471
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	253,134		0	0	0	0	0	
620 Library / Media Centre	4,161,327	0	0	0	0	0	0	4,161,327
630 Professional and Staff Development	1,568,485	0	0	0	0	0	0	1,568,485
800 Operations and Maintenance	21,141,532	0	0	337,260	0	0	744,000	20,060,272
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	7,125,795	337,260	100,000	0	744,000	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		48,000	6,876,981	83,900	10,116,614	2,839,975	1,378,500	(1)
<b>TOTALS</b>	<b>65,458,029</b>	<b>48,000</b>	<b>14,002,776</b>	<b>421,160</b>	<b>10,216,614</b>	<b>2,839,975</b>	<b>2,122,500</b>	<b>56,897,840</b>

OTHER FUNCTION/PROGRAMS EXPENSES	<b>129,563,821</b>
<b>TOTAL EXPENSES</b>	<b>195,021,850</b>

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	129,563,821
TOTAL ALLOWABLE EXPENSES	56,897,840
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(21,247,970)
Base Support (from page 2)	(44,288,001)
Formula Guarantee (from page 2)	0
SCHOOL BUS AMORTIZATION (from F/S)	420,296
<b>TOTAL UNSUPPORTED EXPENSES</b>	<b>121,345,986</b>

**CALCULATION OF ALLOWABLE EXPENSES (refer to "Allow Guide")**

APPENDIX A

ADJUSTMENTS TO EXPENSES: <i>(enter deductions as negative amounts)</i>	<u>Function/ Program</u>	<u>Amount</u>
Capitalized Energy Mgmt. Systems Costs (add) (1), (2)	800	_____
Capitalized Section "D" School Bldgs. Costs (add) (1)	800	_____
Transfers from Capital Fund (deduct)	800	_____ 0
Leased Non-School Space (deduct)	800	_____
Other Capitalized Equipment and Vehicles (2) (please specify item and Function/Program)		
Maintenance vehicles	Unallocated	48,000
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Adjustments to Expenses (carried to page 18)</b>		<u>48,000</u>
(1) Net of all related revenues.		
(2) For capitalized energy management systems costs and other capitalized items, lease and loan payments for eligible equipment may be included.		

CATEGORICAL SUPPORT TO BE ALLOCATED		
Special Needs: Coordinator/Clinician		
(A) Maximum Support	1,125,900	
(B) Eligible Expenses	3,409,663	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	3,409,663	
Eligible Support (lesser of A or D)		1,125,900
Special Needs: Level 2 and 3		5,999,895
Indigenous Academic Achievement		333,000
Literacy & Numeracy		1,200,960
Small Schools		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		265,216
<b>Total allocable Categorical Support (carried to Allow Input)</b>		8,924,971
<b>Non-allocable Categorical Support</b>		5,077,805
<b>Total Categorical Support (carried to page 18)</b>		14,002,776

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	337,260
Technology Education Equipment & Skills Strategy Equipment Enhancement	83,900
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
<b>Amount carried forward to</b>	421,160

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:	
Program 850 School Building Repairs & Replacements	1,252,600
PLUS: Capitalized Section "D" Expenses (net)	0
Grounds	0
LESS: Related revenue other than "D" Support	
<b>Allowable Section "D" Expenses</b>	(C) 1,252,600
< OR >	
<b>Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.</b>	(D) 1,252,600
(cannot be more than amount on line "C")	
<b>Refer to page 2 of the Allowable Expenses Guide when completing this section.</b>	

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**CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES**

APPENDIX B

<b><u>OTHER PROVINCIAL GOVERNMENT REVENUE:</u></b>			
	<b>Allocable</b>	<b>Non-allocable</b>	<b>Total</b>
Other Dept. of Education			
General Support Grant		2,641,704	2,641,704
Education Property Tax Credit		16,198,733	16,198,733
Tax Incentive Grant		2,400,340	2,400,340
Property Tax Offset Grant		4,478,525	4,478,525
All other	7,574,910		7,574,910
Other Provincial Government Departments	0		0
<b>Total Revenue</b>	<b>7,574,910</b>	<b>25,719,302</b>	<b>33,294,212</b>

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.

<b><u>NON-PROVINCIAL SOURCES:</u></b>			
	<b>Allocable</b>	<b>Non-allocable</b>	<b>Total</b>
Federal Government			
Tuition Fees	0		0
All other	0		0
Municipal Government			
Special Requirement less Property Tax Credit		94,600,694	94,600,694
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	0		0
Residual Fees	0		0
All other	0		0
First Nations			
Tuition Fees	520,000		520,000
All other	0		0
Private Organizations and Individuals			
Tuition Fees	2,319,975		2,319,975
Ancillary Services	2,069,000		2,069,000
Other Sources			
Interest		150,000	150,000
Donations	0		0
Other	53,500		53,500
<b>Total Revenue</b>	<b>4,962,475</b>	<b>94,750,694</b>	<b>99,713,169</b>


<b>OTHER PROVINCIAL GOVERNMENT REVENUE:</b>	
Total Revenue	33,294,212
Education Property Tax Credit	(16,198,733)
Tax Incentive Grant	(2,400,340)
Property Tax Offset Grant	(4,478,525)
<b>PROVINCIAL REVENUE FOR EQUALIZATION</b>	<b>10,216,614</b>
(to agree with Other Provincial Gov't Revenue on page 18)	

<b>NON-PROVINCIAL SOURCES:</b>	
TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	<b>2,839,975</b>
TOTAL ALLOCABLE OTHER REVENUE (to agree with total other revenue on page 18)	<b>2,122,500</b>
<b>TOTAL ALLOCABLE NON-PROV. SOURCES</b>	<b>4,962,475</b>

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