



Schools' Finance Branch  
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**PEMBINA TRAILS SCHOOL DIVISION**  
181 HENLOW BAY  
WINNIPEG, MANITOBA R3Y 1M7

**FRAME BUDGET**

**FOR THE FISCAL YEAR ENDING JUNE 30, 2020**

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**2019/20 FRAME BUDGET**

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## 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 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.

## OPERATING FUND SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2020

### Revenue

Provincial Government	88,392,281
Federal Government	-
Municipal Government - Property Tax	85,891,155
- Other	-
Other School Divisions	525,000
First Nations	-
Private Organizations and Individuals	3,470,000
Other Sources	252,000
	178,530,436

### Expenses

Regular Instruction	102,932,142
Student Support Services	32,137,428
Adult Learning Centres	-
Community Education and Services	670,268
Divisional Administration	5,840,190
Instructional and Other Support Services	7,257,472
Transportation of Pupils	3,656,473
Operations and Maintenance	21,733,963
Fiscal	3,100,000
	177,327,936

Current Year Operating Surplus (Deficit)	1,202,500
Net Transfers from (to) Capital Fund	(1,202,500)
Net Current Year Surplus (Deficit)	0

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

Budget for the Year Ending June 30, 2020

**Funding of Schools Program**

Base Support		
Instructional	26,325,132	
Additional Instructional Support for Small Schools	37,321	
Sparsity	-	
Curricular Materials	819,672	
Information Technology	846,994	
Library Services	1,256,830	
Student Services	4,430,871	
Counselling and Guidance	1,133,880	
Professional Development	532,787	
Physical Education	301,750	
Occupancy	5,129,145	40,814,382
Categorical Support		
Transportation	1,124,697	
Board and Room	-	
Special Needs: Coordinator/Clinician	1,024,590	
Special Needs: Level 2	2,798,700	
Special Needs: Level 3	3,351,218	
Senior Years Technology Education	268,620	
English as an Additional Language	2,282,000	
Indigenous Academic Achievement (included BSSIP)	333,000	
Indigenous and International Languages	2,226	
French Language Education	758,307	
Small Schools	-	
Enrolment Change	685,128	
Northern Allowance	-	
Early Childhood Development Initiative	189,868	
Literacy and Numeracy	1,095,896	
Education for Sustainable Development	23,800	13,938,050
Equalization		3,798,038
Additional Equalization		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	339,720	
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	-	423,620
		58,974,090



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

Budget for the Year Ending June 30, 2020

<b>Federal Government</b>			
Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:		-	
	_____		
	_____		
	_____		
	_____		0
<b>Municipal Government</b>			
Special Requirement	111,006,004		
Less: Education Property Tax Credit	(21,910,507)		
Less: Tax Incentive Grant	(3,204,342)	85,891,155	
Other:		-	85,891,155
	_____		
<b>Other School Divisions</b>			
Tuition Fees		-	
Transfer Fees		525,000	
Residual Fees		-	
Transportation of Pupils		-	
Other:		-	
	_____		
	_____		
	_____		525,000
<b>First Nations</b>			
Tuition Fees		-	
Transportation of Pupils		-	
Other:		-	
	_____		
	_____		
	_____		0
<b>Private Organizations and Individuals (Includes GBE's)</b>			
Regular Tuition		-	
International Tuition		2,560,000	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:		-	
	<u>Parking Fees</u>	230,000	
	<u>Student Transportation Fees</u>	100,000	
	<u>Building Rentals</u>	450,000	
	<u>Field Trips</u>	130,000	
	_____		3,470,000
<b>Other Sources</b>			
Interest		200,000	
Donations		-	
Other:	<u>Optical Fibre Leases</u>	32,500	
	<u>Other</u>	19,500	
	_____		
	_____		
	_____		
	_____		252,000
<b>TOTAL NON-PROVINCIAL GOVERNMENT REVENUE</b>			<u>90,138,155</u>

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

Budget for the Year Ending June 30, 2020

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2020	2019
	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	87,100,104	27,780,564	-	481,995	3,585,180	5,559,021	1,027,970	8,024,961		133,559,795	130,422,399
Employees Benefits and Allowances	4,731,538	2,992,964	-	46,073	435,410	439,951	164,203	1,287,052		10,097,191	9,495,858
Services	1,779,000	1,104,700	-	31,000	1,585,100	1,156,600	1,969,100	10,829,850		18,455,350	17,376,650
Supplies, Materials and Minor Equipment	7,282,500	259,200	-	111,200	227,500	101,900	495,200	1,592,100		10,069,600	9,632,255
Short Term Loan Interest and Bank Charges									200,000	200,000	120,000
Bad Debt Expense									-	0	0
Transfers	2,039,000	0	0	0	7,000	0	0	0	(PAYROLL TAX) 2,900,000	4,946,000	4,814,500
<b>TOTALS</b>	<b>102,932,142</b>	<b>32,137,428</b>	<b>0</b>	<b>670,268</b>	<b>5,840,190</b>	<b>7,257,472</b>	<b>3,656,473</b>	<b>21,733,963</b>	<b>3,100,000</b>	<b>177,327,936</b>	<b>171,861,662</b>



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

Budget for the Year Ending June 30, 2020

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	6,968,034						6,968,034
330 Instructional - Teaching		45,697,260		6,888,875	21,809,573		74,395,708
350 Instructional - Other		900,993			302,220		1,203,213
360 Technical, Specialized and Service	102,460	178,353		25,479	50,958		357,250
370 Secretarial, Clerical and Other	3,167,964						3,167,964
390 Information Technology	1,007,935						1,007,935
Total Salaries	11,246,393	46,776,606	0	6,914,354	22,162,751	0	87,100,104
4XX EMPLOYEES BENEFITS AND ALLOWANCES	937,510	2,367,105		333,245	1,093,678		4,731,538
5-6XX SERVICES							
510 Professional, Technical and Specialized	54,800	66,000		10,000	36,200		167,000
520 Communications	115,500	34,000		5,000	19,000		173,500
540 Travel and Meetings	30,000	86,000		13,000	46,500		175,500
560 Tuition							0
570 Printing and Binding		2,000			1,500		3,500
580 Insurance and Bond Premiums	4,000						4,000
590 Maintenance and Repair Services	2,000	56,000		9,000	30,000		97,000
610 Rentals	10,500	4,000		1,000	1,000		16,500
630 Advertising							0
640 Dues and Fees		90,000		14,000	48,600		152,600
650 Professional and Staff Development	8,000						8,000
680 Information Technology Services	431,400	323,000		51,000	176,000		981,400
Total Services	656,200	661,000	0	103,000	358,800	0	1,779,000
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	73,200	2,086,500		310,000	1,075,900		3,545,600
740 Curricular and Media Materials	8,400	466,000		74,000	253,500		801,900
760 Minor Equipment		629,500		97,000	335,500		1,062,000
780 Information Technology Equipment	212,700	1,033,000		140,000	487,300		1,873,000
Total Supplies, Materials & Minor Equipment	294,300	4,215,000	0	621,000	2,152,200	0	7,282,500
95X-99 TRANSFERS							
960 School Divisions		497,000		78,000	270,000	1,121,000	1,966,000
980 Organizations, Individuals and Other Entities		57,000		4,000	12,000		73,000
Total Transfers	0	554,000	0	82,000	282,000	1,121,000	2,039,000
<b>TOTALS</b>	<b>13,134,403</b>	<b>54,573,711</b>	<b>0</b>	<b>8,053,599</b>	<b>26,049,429</b>	<b>1,121,000</b>	<b>102,932,142</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, 2020

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	TOTALS
3XX SALARIES								
320	Executive, Managerial and Supervisory	289,712						289,712
330	Instructional - Teaching				407,860	7,516,481	3,262,881	11,187,222
350	Instructional - Other				9,721,794	3,659,205		13,380,999
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	207,792						207,792
380	Clinician		2,663,770					2,663,770
390	Information Technology		51,069					51,069
	Total Salaries	497,504	2,714,839	0	10,129,654	11,175,686	3,262,881	27,780,564
4XX EMPLOYEES BENEFITS AND ALLOWANCES		45,432	131,657		1,713,374	961,118	141,383	2,992,964
5-6XX SERVICES								
510	Professional, Technical and Specialized		128,000		10,000	22,000	155,000	315,000
520	Communications	8,000	21,000					29,000
540	Travel and Meetings	5,500	32,000		77,000	11,000		125,500
560	Tuition			550,000				550,000
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	7,400						7,400
680	Information Technology Services		32,000			15,000		47,000
	Total Services	26,200	217,500	571,000	87,000	48,000	155,000	1,104,700
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	14,000	36,500		1,000	69,700		121,200
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		94,000			99,000
	Total Supplies, Materials & Minor Equipment	14,000	48,500	0	127,000	69,700	0	259,200
95X-99 TRANSFERS								
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
<b>TOTALS</b>		583,136	3,112,496	571,000	12,057,028	12,254,504	3,559,264	32,137,428

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 300** 21-Mar-19  
Budget for the Year Ending June 30, 2020

<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, 2020

<b>COMMUNITY EDUCATION AND SERVICES</b>		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				81,304	81,304
330	Instructional - Teaching					0
350	Instructional - Other			41,282	241,872	283,154
360	Technical, Specialized and Service			117,537		117,537
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	158,819	323,176	481,995
4XX EMPLOYEES BENEFITS AND ALLOWANCES				12,793	33,280	46,073
5-6XX SERVICES						
510	Professional, Technical and Specialized			15,000		15,000
520	Communications			1,300	4,000	5,300
540	Travel and Meetings			600	8,600	9,200
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			500	1,000	1,500
680	Information Technology Services					0
	Total Services	0	0	17,400	13,600	31,000
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			84,200	27,000	111,200
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	84,200	27,000	111,200
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>273,212</b>	<b>397,056</b>	<b>670,268</b>

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

Budget for the Year Ending June 30, 2020

<b>DIVISIONAL ADMINISTRATION</b>	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	224,500				224,500
320 Executive, Managerial and Supervisory		724,137	515,937	206,638	1,446,712
360 Technical, Specialized and Service		245,702			245,702
370 Secretarial, Clerical and Other		351,094	652,489	71,125	1,074,708
390 Information Technology				593,558	593,558
Total Salaries	224,500	1,320,933	1,168,426	871,321	3,585,180
4XX EMPLOYEES BENEFITS AND ALLOWANCES	11,618	131,386	163,066	129,340	435,410
5-6XX SERVICES					
510 Professional, Technical and Specialized		238,000	82,000		320,000
520 Communications	16,000	46,500	49,500	23,000	135,000
540 Travel and Meetings	18,500	183,500	3,500	8,000	213,500
570 Printing and Binding	1,500	20,000			21,500
580 Insurance and Bond Premiums			110,000		110,000
590 Maintenance and Repair Services					0
610 Rentals			6,000		6,000
630 Advertising		36,000	10,000		46,000
640 Dues and Fees	147,000	55,000	21,000	2,200	225,200
650 Professional and Staff Development	23,000	39,500	9,500	27,100	99,100
680 Information Technology Services				408,800	408,800
Total Services	206,000	618,500	291,500	469,100	1,585,100
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies	31,200	68,500	16,000	18,500	134,200
740 Curricular and Media Materials		5,500	500	14,200	20,200
760 Minor Equipment		4,000		5,500	9,500
780 Information Technology Equipment				63,600	63,600
Total Supplies, Materials & Minor Equipment	31,200	78,000	16,500	101,800	227,500
95X-99 TRANSFERS					
960 School Divisions	7,000				7,000
980 Organizations, Individuals and Other Entities					0
999 Recharge					0
Total Transfers	7,000	0	0		7,000
<b>TOTALS</b>	<b>480,318</b>	<b>2,148,819</b>	<b>1,639,492</b>	<b>1,571,561</b>	<b>5,840,190</b>

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

Budget for the Year Ending June 30, 2020

<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						
3XX	SALARIES						
320	Executive, Managerial and Supervisory	160,627					160,627
330	Instructional - Teaching		436,411	2,193,906	923,778	50,983	3,605,078
350	Instructional - Other		25,441	1,095,698			1,121,139
360	Technical, Specialized and Service	101,865		43,207		353,200	498,272
370	Secretarial, Clerical and Other	156,432			17,473		173,905
390	Information Technology						0
	Total Salaries	418,924	461,852	3,332,811	941,251	404,183	5,559,021
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	36,133	18,944	292,119	62,249	30,506	439,951
5-6XX	SERVICES						
510	Professional, Technical and Specialized		61,000			100,000	161,000
520	Communications	2,000	15,000				17,000
540	Travel and Meetings	3,500	9,000				12,500
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees	1,800	7,500				9,300
650	Professional and Staff Development	5,300			756,500		761,800
680	Information Technology Services		150,000	45,000			195,000
	Total Services	12,600	242,500	45,000	756,500	100,000	1,156,600
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	5,500	27,700		1,200	36,000	70,400
740	Curricular and Media Materials		2,000	29,500			31,500
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	5,500	29,700	29,500	1,200	36,000	101,900
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
<b>TOTALS</b>		473,157	752,996	3,699,430	1,761,200	570,689	7,257,472

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

Budget for the Year Ending June 30, 2020

<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	79,726					79,726
350 Instructional - Other						0
360 Technical, Specialized and Service		874,113				874,113
370 Secretarial, Clerical and Other	74,131					74,131
390 Information Technology						0
Total Salaries	153,857	874,113		0	0	1,027,970
4XX EMPLOYEES BENEFITS AND ALLOWANCES	24,885	139,318				164,203
5-6XX SERVICES						
510 Professional, Technical and Specialized						0
520 Communications	2,000	3,500				5,500
540 Travel and Meetings	500					500
570 Printing and Binding						0
550 Transportation of Pupils		1,388,300	100,000		200,000	1,688,300
580 Insurance and Bond Premiums		70,000				70,000
590 Maintenance and Repair Services		200,000				200,000
610 Rentals						0
630 Advertising						0
640 Dues and Fees	600					600
650 Professional and Staff Development	2,100	2,100				4,200
680 Information Technology Services						0
Total Services	5,200	1,663,900	100,000	0	200,000	1,969,100
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies	10,200	485,000				495,200
740 Curricular and Media Materials						0
760 Minor Equipment						0
780 Information Technology Equipment						0
Total Supplies, Materials & Minor Equipment	10,200	485,000		0	0	495,200
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>194,142</b>	<b>3,162,331</b>	<b>100,000</b>	<b>0</b>	<b>200,000</b>	<b>3,656,473</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 800**  
Budget for the Year Ending June 30, 2020

<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	609,282					609,282
360	Technical, Specialized and Service		7,065,185		123,248	71,910	7,260,343
370	Secretarial, Clerical and Other	155,336					155,336
390	Information Technology						0
	Total Salaries	764,618	7,065,185	0	123,248	71,910	8,024,961
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	116,730	1,143,180		21,443	5,699	1,287,052
5-6XX	SERVICES						
510	Professional, Technical and Specialized	70,000	347,000			475,000	892,000
520	Communications	6,000	35,000		6,000		47,000
530	Utility Services		3,202,000		123,000		3,325,000
540	Travel and Meetings	17,000	83,000				100,000
570	Printing and Binding						0
580	Insurance and Bond Premiums		340,000		10,000	3,000	353,000
590	Maintenance and Repair Services		1,796,500	2,708,800	180,000	829,500	5,514,800
610	Rentals		140,000			6,000	146,000
620	Property Taxes		140,000		205,000	60,000	405,000
630	Advertising						0
640	Dues and Fees	1,000	1,500				2,500
650	Professional and Staff Development	7,300	6,500				13,800
680	Information Technology Services	30,750					30,750
	Total Services	132,050	6,091,500	2,708,800	524,000	1,373,500	10,829,850
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	7,300	1,160,400				1,167,700
740	Curricular and Media Materials	1,000					1,000
760	Minor Equipment		305,000	102,400		16,000	423,400
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	8,300	1,465,400	102,400	0	16,000	1,592,100
960	School Divisions						
999	Recharge						0
<b>TOTALS</b>		<b>1,021,698</b>	<b>15,765,265</b>	<b>2,811,200</b>	<b>668,691</b>	<b>1,467,109</b>	<b>21,733,963</b>





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

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2019
<b>REGULAR INSTRUCTION</b>	
English Language - Single Track	8,153.1
Francais - Single Track	-
French Immersion - Single Track	1,279.0
Dual Track	
- English Language	2,593.4
- Francais	-
- French Immersion	1,839.5
- Other Bilingual	-
Senior Years Technology Education	-
<b>TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS</b>	<u><u>13,865.0</u></u>

<b>TRANSPORTATION OF PUPILS</b>	
TRANSPORTED STUDENTS (September 30)	2,900
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	710,000
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	605,000
LOADED KILOMETERS (For the period ended June 30)	345,000

**FULL TIME EQUIVALENT PERSONNEL EMPLOYED**

For the 2019/20 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	56.00	2.00		1.50	11.00	1.00	1.00	7.00	79.50
330	Instructional - Teaching	800.24	113.42				30.56			944.22
350	Instructional - Other	40.65	440.70		13.54		27.26			522.15
360	Technical, Specialized and Service	16.56			5.80	4.00	21.55	13.29	114.88	176.08
370	Secretarial, Clerical and Other	81.07	4.00			19.40	3.35	1.39	3.00	112.21
380	Clinician		30.00							30.00
390	Information Technology	14.66	1.00			7.00				22.66
<b>TOTALS (excluding Trustees)</b>		<b>1,009.18</b>	<b>591.12</b>	<b>0.00</b>	<b>20.84</b>	<b>41.40</b>	<b>83.72</b>	<b>15.68</b>	<b>124.88</b>	<b>1,886.82</b>

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		0.00
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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	5,840,190
Less: Liability Insurance	100,000
Administration portion of self-funded expenses (see below)	930,409 *
Trustee election costs	-
	<u>4,809,781 (A)</u>

**Expense Base**

Total Operating Expenses	177,327,936
Plus: Transfers to Capital	1,202,500
Less: Adult Learning Centres, Function 300	0
	<u>178,530,436 (B)</u>

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

2.69%

**% increase in 2019/20 Special Requirement**

1.60% Limit Met

**Maximum Allowable Percentage**

2.70%

Special Requirement Limit	Met	Exceeded
If FTE Enrolment is 5,000 or over	2.70%	2.40%
If FTE Enrolment is 1,000 or less	3.53%	3.42%
If FTE enrolment is between 1,000 and 5,000	1.63%	1.59%
Northern Division	4.25%	4.25%
If FTE enrolment is between 1,000 and 5,000:		
2% Special Requirement limit met - To a maximum of 3.53%	$2.94\% + (5,000 - \text{enrolment}) \times 0.0001475\%$	
2% Special Requirement limit exceeded - To a maximum of 3.42%	$2.85\% + (5,000 - \text{enrolment}) \times 0.0001425\%$	

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

**Foreign Student Programs**

Expenses <sup>(1)</sup>	
Instructional	825,000
Administration (deducted above)	930,409 *
Other: _____	-
_____	-
	<u>1,755,409</u>
Associated Revenue <sup>(2)</sup>	<u>2,560,000</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	28,578,164	0	7,174,508	0	80,000	0	0	21,323,656
270 Counselling and Guidance	3,559,264	0	0	0	0	0	0	3,559,264
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	670,268		189,868	0	0	0	0	
620 Library / Media Centre	3,699,430	0	0	0	0	0	0	3,699,430
630 Professional and Staff Development	1,761,200	0	0	0	0	0	0	1,761,200
800 Operations and Maintenance	21,733,963	0	0	339,720	0	0	680,000	20,714,243
<b>ALLOCATED ADJUSTMENTS/REDUCTIONS</b>		0	7,364,376	339,720	80,000	0	680,000	
<b>UNALLOCATED ADJUSTMENTS/REDUCTIONS</b>		130,000	6,573,674	83,900	4,223,342	3,085,000	282,000	(1)
<b>TOTALS</b>	60,002,289	130,000	13,938,050	423,620	4,303,342	3,085,000	962,000	51,057,793

OTHER FUNCTION/PROGRAMS EXPENSES	117,325,647
<b>TOTAL EXPENSES</b>	177,327,936

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	117,325,647
TOTAL ALLOWABLE EXPENSES	51,057,793
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(14,117,916)
Base Support (from page 2)	(40,814,382)
Formula Guarantee (from page 2)	0
SCHOOL BUS AMORTIZATION (from F/S)	322,941
<b>TOTAL UNSUPPORTED EXPENSES</b>	113,774,083

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

APPENDIX A

<b>ADJUSTMENTS TO EXPENSES: (enter deductions as negative amounts)</b>	<b>Function/ Program</b>	<b>Amount</b>
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)		
<u>Maintenance Vehicles</u>	<u>Unallocated</u>	<u>130,000</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Adjustments to Expenses (carried to page 18)</b>		<u>130,000</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.

<b>CATEGORICAL SUPPORT TO BE ALLOCATED</b>		
Special Needs: Coordinator/Clinician		
(A) Maximum Support	1,024,590	
(B) Eligible Expenses	2,960,529	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	2,960,529	
Eligible Support (lesser of A or D)		1,024,590
Special Needs: Level 2 and 3		6,149,918
Indigenous Academic Achievement		333,000
Literacy & Numeracy		1,095,896
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		189,868
<b>Total allocable Categorical Support (carried to Allow Input)</b>		<u>8,793,272</u>
<b>Non-allocable Categorical Support</b>		5,144,778
<b>Total Categorical Support (carried to page 18)</b>		<u>13,938,050</u>

<b>OTHER PROGRAM SUPPORT:</b>	
School Buildings Support: "D" Projects	339,720
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>	<u>423,620</u>

<b>CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:</b>	
Program 850 School Building Repairs & Replacements	2,811,200
PLUS: Capitalized Section "D" Expenses (net)	0
Grounds	0
LESS: Related revenue other than "D" Support	_____
<b>Allowable Section "D" Expenses</b>	<b>(C) 2,811,200</b>
<b>&lt; OR &gt;</b>	
<b>Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.</b>	<b>(D) 2,811,200</b>
(cannot be more than amount on line "C")	
Refer to page 2 of the Allowable Expenses Guide when completing this section.	

**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		2,804,082	2,804,082
Education Property Tax Credit		21,910,507	21,910,507
Tax Incentive Grant		3,204,342	3,204,342
All other	1,499,260		1,499,260
Other Provincial Government Departments	0		0
<b>Total Revenue</b>	<b>1,499,260</b>	<b>27,918,931</b>	<b>29,418,191</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		85,891,155	85,891,155
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	525,000		525,000
Residual Fees	0		0
All other	0		0
First Nations			
Tuition Fees	0		0
All other	0		0
Private Organizations and Individuals			
Tuition Fees	2,560,000		2,560,000
Ancillary Services	910,000		910,000
Other Sources			
Interest		200,000	200,000
Donations	0		0
Other	52,000		52,000
<b>Total Revenue</b>	<b>4,047,000</b>	<b>86,091,155</b>	<b>90,138,155</b>


<b>OTHER PROVINCIAL GOVERNMENT REVENUE:</b>	
Total Revenue	29,418,191
Education Property Tax Credit	(21,910,507)
Tax Incentive Grant	(3,204,342)
PROVINCIAL REVENUE FOR EQUALIZATION	<b>4,303,342</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>3,085,000</b>

TOTAL ALLOCABLE OTHER REVENUE	<b>962,000</b>
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<b>TOTAL ALLOCABLE NON-PROV. SOURCES</b>	<b>4,047,000</b>
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