

Manitoba
Education



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PEMBINA TRAILS SCHOOL DIVISION

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FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2021

TABLE OF CONTENTS
2020/21 FRAME BUDGET

	PAGE
EXPENDITURE DEFINITIONS	i
OPERATING FUND	
SCHEDULE OF REVENUE AND EXPENSES	1
REVENUE DETAIL: PROVINCE OF MANITOBA	2 - 3
REVENUE DETAIL: NON-PROVINCIAL GOVERNMENT SOURCES	4
EXPENSES BY FUNCTION AND BY OBJECT	5
EXPENSE DETAIL	
- Function 100: Regular Instruction	6
- Function 200: Student Support Services	7
- Function 300: Adult Learning Centres	8
- Function 400: Community Education and Services	9
- Function 500: Divisional Administration	10
- Function 600: Instructional and Other Support Services	11
- Function 700: Transportation of Pupils	12
- Function 800: Operations and Maintenance	13
DETAIL OF TRANSFERS TO (FROM) CAPITAL FUND	14
STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS	15
FULL TIME EQUIVALENT PERSONNEL	16
CACULATION OF ADMINISTRATION COSTS	17
CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES	18 - 20

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, 2021

Revenue

Provincial Government	87,819,556
Federal Government	-
Municipal Government - Property Tax	88,774,343
- Other	-
Other School Divisions	520,000
First Nations	-
Private Organizations and Individuals	3,260,100
Other Sources	272,000
	180,645,999

Expenses

Regular Instruction	106,854,228
Student Support Services	32,631,062
Adult Learning Centres	-
Community Education and Services	435,378
Divisional Administration	5,396,179
Instructional and Other Support Services	6,827,598
Transportation of Pupils	3,966,294
Operations and Maintenance	20,705,260
Fiscal	3,250,000
	180,065,999

Current Year Operating Surplus (Deficit)	580,000
Net Transfers from (to) Capital Fund	(580,000)
Net Current Year Surplus (Deficit)	0

OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2021

Funding of Schools Program

Base Support		
Instructional	27,253,754	
Additional Instructional Support for Small Schools	41,561	
Sparsity	-	
Curricular Materials	848,586	
Information Technology	876,872	
Library Services	1,301,165	
Student Services	4,587,083	
Counselling and Guidance	1,173,877	
Professional Development	551,581	
Physical Education	303,375	
Occupancy	<u>5,105,205</u>	42,043,059
Categorical Support		
Transportation	1,235,211	
Board and Room	-	
Special Needs: Coordinator/Clinician	1,060,733	
Special Needs: Level 2	2,798,700	
Special Needs: Level 3	3,182,178	
Senior Years Technology Education	270,710	
English as an Additional Language	2,311,525	
Indigenous Academic Achievement (included BSSIP)	333,000	
Indigenous and International Languages	2,044	
French Language Education	843,455	
Small Schools	-	
Enrolment Change	784,645	
Northern Allowance	-	
Early Childhood Development Initiative	202,449	
Literacy and Numeracy	1,134,448	
Education for Sustainable Development	<u>23,800</u>	14,182,898
Equalization		3,003,636
Additional Equalization		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	339,060	
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>	422,960
		<u>59,652,553</u>

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

Budget for the Year Ending June 30, 2021

Other Department of Education

Non-Resident		-			
Shared Services		-			
Special Needs		-			
Institutional Programs		-			
Nursing Supports (URIS)		64,000			
Substitute Fees		30,000			
General Support Grant		2,420,971			
Education Property Tax Credit		21,932,394			
Tax Incentive Grant		2,401,965			
Early Years Enhancement Grant		1,030,619			
Community Schools		-			
Healthy Schools Initiative		-			
Learning to Age 18 Coordinator		69,360			
Adult Learning Centres		-			
Other:	<u>Career Development Initiative</u>	117,694			
	<u>Ignite3 Summer Enrichment Program</u>	100,000			

	_____			28,167,003	

Other Provincial Government Departments (Not including GBE's)

Employment Programs		-			
Other:	_____	-			

	_____			0	

Funding of Schools Program (previous page) 59,652,553

TOTAL PROVINCIAL GOVERNMENT REVENUE 87,819,556

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

Budget for the Year Ending June 30, 2021

Federal Government

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

	_____		0

Municipal Government

Special Requirement	113,108,702		
Less: Education Property Tax Credit	(21,932,394)		
Less: Tax Incentive Grant	(2,401,965)	88,774,343	
Other:		-	88,774,343
	_____	_____	

Other School Divisions

Tuition Fees		-	
Transfer Fees		520,000	
Residual Fees		-	
Transportation of Pupils		-	
Other:		-	

	_____		520,000

First Nations

Tuition Fees		-	
Transportation of Pupils		-	
Other:		-	

	_____		0

Private Organizations and Individuals (Includes GBE's)

Regular Tuition		-	
International Tuition		2,338,100	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:		-	
	Parking Fees	232,000	
	Student Transportation Fees	95,000	
	Building Rentals	465,000	
	Field Trips	130,000	
	_____		3,260,100

Other Sources

Interest		220,000	
Donations		-	
Other:	Optical Fibre Leases	32,500	
	Other	19,500	

	_____		272,000

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE		92,826,443
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OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2021

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2021	2020
	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	90,525,597	28,240,854	-	289,782	3,136,890	5,273,570	1,096,815	8,053,064		136,616,572	133,559,795
Employees Benefits and Allowances	5,096,651	3,122,608	-	23,996	395,589	445,828	180,679	1,327,246		10,592,597	10,097,191
Services	1,946,300	989,400	-	29,600	1,661,300	1,003,700	2,168,800	9,768,850		17,567,950	18,455,350
Supplies, Materials and Minor Equipment	7,225,680	278,200	-	92,000	194,400	104,500	520,000	1,556,100		9,970,880	10,069,600
Short Term Loan Interest and Bank Charges									250,000	250,000	200,000
Bad Debt Expense									-	0	0
Transfers	2,060,000	0	0	0	8,000	0	0	0	(PAYROLL TAX) 3,000,000	5,068,000	4,946,000
TOTALS	106,854,228	32,631,062	0	435,378	5,396,179	6,827,598	3,966,294	20,705,260	3,250,000	180,065,999	177,327,936

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2021

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	7,161,965					7,161,965	
330	Instructional - Teaching		47,256,264		7,290,158	22,445,268	76,991,690	
350	Instructional - Other		924,415			299,788	1,224,203	
360	Technical, Specialized and Service	105,290	179,396		25,628	51,256	361,570	
370	Secretarial, Clerical and Other	3,287,861					3,287,861	
390	Information Technology	1,498,308					1,498,308	
	Total Salaries	12,053,424	48,360,075	0	7,315,786	22,796,312	90,525,597	
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	1,057,805	2,517,436		364,762	1,156,648	5,096,651	
5-6XX	SERVICES							
510	Professional, Technical and Specialized	30,000	63,000		10,000	34,200	137,200	
520	Communications	115,500	34,000		5,000	19,000	173,500	
540	Travel and Meetings	30,000	103,000		16,000	56,000	205,000	
560	Tuition						0	
570	Printing and Binding						0	
580	Insurance and Bond Premiums	4,000					4,000	
590	Maintenance and Repair Services	2,000	57,000		9,000	31,000	99,000	
610	Rentals	10,500	4,000		1,000	1,000	16,500	
630	Advertising						0	
640	Dues and Fees		91,000		14,000	50,100	155,100	
650	Professional and Staff Development	8,000					8,000	
680	Information Technology Services	566,000	342,000		54,000	186,000	1,148,000	
	Total Services	766,000	694,000	0	109,000	377,300	1,946,300	
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	65,100	2,015,500		299,000	1,039,000	3,418,600	
740	Curricular and Media Materials	4,580	459,000		72,000	249,500	785,080	
760	Minor Equipment		659,500		101,000	351,500	1,112,000	
780	Information Technology Equipment	39,800	1,151,000		161,000	558,200	1,910,000	
	Total Supplies, Materials & Minor Equipment	109,480	4,285,000	0	633,000	2,198,200	7,225,680	
95X-99	TRANSFERS							
960	School Divisions		482,000		76,000	262,000	1,205,000	
980	Organizations, Individuals and Other Entities		35,000				35,000	
	Total Transfers	0	517,000	0	76,000	262,000	1,205,000	
TOTALS		13,986,709	56,373,511	0	8,498,548	26,790,460	1,205,000	106,854,228

* 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, 2021

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	288,664						288,664
330	Instructional - Teaching				415,819	7,387,757	3,359,113	11,162,689
350	Instructional - Other				9,882,314	3,773,036		13,655,350
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	210,971						210,971
380	Clinician		2,870,091					2,870,091
390	Information Technology		53,089					53,089
	Total Salaries	499,635	2,923,180	0	10,298,133	11,160,793	3,359,113	28,240,854
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	47,516	145,127		1,783,987	997,336	148,642	3,122,608
5-6XX	SERVICES							
510	Professional, Technical and Specialized		128,000		10,000	22,000		160,000
520	Communications	10,000	17,000					27,000
540	Travel and Meetings	7,000	25,000		70,000	11,000		113,000
560	Tuition			600,000				600,000
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	7,600						7,600
680	Information Technology Services		32,000			19,000		51,000
	Total Services	29,900	206,500	621,000	80,000	52,000	0	989,400
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	14,000	36,500		1,000	77,200		128,700
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		105,500			110,500
	Total Supplies, Materials & Minor Equipment	14,000	48,500	0	138,500	77,200	0	278,200
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		591,051	3,323,307	621,000	12,300,620	12,287,329	3,507,755	32,631,062

7

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 30-Mar-20
Budget for the Year Ending June 30, 2021

ADULT LEARNING CENTRES		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
TOTALS		0	0	0

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

Budget for the Year Ending June 30, 2021

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	
		CONTINUING	ENGLISH AS AN	COMMUNITY	PRE-KINDERGARTEN	TOTALS
CODE	OBJECT \ PROGRAM	EDUCATION	ADDITIONAL LANGUAGE	SERVICES AND	EDUCATION	
			FOR ADULTS	RECREATION		
3XX	SALARIES					
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other				171,594	171,594
360	Technical, Specialized and Service			118,188		118,188
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	118,188	171,594	289,782
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			9,786	14,210	23,996
5-6XX	SERVICES					
510	Professional, Technical and Specialized			15,000		15,000
520	Communications				4,000	4,000
540	Travel and Meetings				9,600	9,600
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				1,000	1,000
680	Information Technology Services					0
	Total Services	0	0	15,000	14,600	29,600
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies			65,000	27,000	92,000
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	65,000	27,000	92,000
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		0	0	207,974	227,404	435,378

6

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2021

DIVISIONAL ADMINISTRATION		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	229,200				229,200
320	Executive, Managerial and Supervisory		735,357	509,744	217,897	1,462,998
360	Technical, Specialized and Service		250,812			250,812
370	Secretarial, Clerical and Other		360,035	669,554	76,531	1,106,120
390	Information Technology				87,760	87,760
	Total Salaries	229,200	1,346,204	1,179,298	382,188	3,136,890
4XX EMPLOYEES BENEFITS AND ALLOWANCES						
		12,262	138,271	187,065	57,991	395,589
5-6XX SERVICES						
510	Professional, Technical and Specialized		239,500	115,000		354,500
520	Communications	16,000	47,500	54,500	30,000	148,000
540	Travel and Meetings	12,500	184,500	3,500	11,000	211,500
570	Printing and Binding	1,500	20,000			21,500
580	Insurance and Bond Premiums			71,000		71,000
590	Maintenance and Repair Services					0
610	Rentals			7,000		7,000
630	Advertising		30,000	8,500		38,500
640	Dues and Fees	154,400	51,000	45,000	2,800	253,200
650	Professional and Staff Development	23,000	43,800	9,800	27,200	103,800
680	Information Technology Services				452,300	452,300
	Total Services	207,400	616,300	314,300	523,300	1,661,300
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	31,000	69,500	17,000	7,300	124,800
740	Curricular and Media Materials		5,500	500	7,700	13,700
760	Minor Equipment		4,000			4,000
780	Information Technology Equipment				51,900	51,900
	Total Supplies, Materials & Minor Equipment	31,000	79,000	17,500	66,900	194,400
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
TOTALS		487,862	2,179,775	1,698,163	1,030,379	5,396,179

10

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2021

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
CODE	OBJECT \ PROGRAM						
3XX	SALARIES						
320	Executive, Managerial and Supervisory	130,053					130,053
330	Instructional - Teaching		304,552	2,261,307	782,296		3,348,155
350	Instructional - Other		15,280	1,132,880			1,148,160
360	Technical, Specialized and Service	82,534		46,173		355,800	484,507
370	Secretarial, Clerical and Other	143,318			19,377		162,695
390	Information Technology						0
	Total Salaries	355,905	319,832	3,440,360	801,673	355,800	5,273,570
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	35,570	13,285	310,676	56,837	29,460	445,828
5-6XX	SERVICES						
510	Professional, Technical and Specialized		3,000			112,000	115,000
520	Communications	2,000	17,000				19,000
540	Travel and Meetings	3,500	11,000				14,500
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	1,800	7,500				9,300
650	Professional and Staff Development	5,400			674,000		679,400
680	Information Technology Services		125,000	26,500			151,500
	Total Services	12,700	163,500	26,500	674,000	127,000	1,003,700
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	8,000	27,000		1,000	37,000	73,000
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	8,000	29,000	29,500	1,000	37,000	104,500
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		412,175	525,617	3,807,036	1,533,510	549,260	6,827,598

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2021

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	82,521					82,521
350	Instructional - Other						0
360	Technical, Specialized and Service		938,743				938,743
370	Secretarial, Clerical and Other	75,551					75,551
390	Information Technology						0
	Total Salaries	158,072	938,743		0	0	1,096,815
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	26,170	154,509				180,679
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications	3,000	3,500				6,500
540	Travel and Meetings	500					500
570	Printing and Binding						0
550	Transportation of Pupils		1,526,300	150,000		200,000	1,876,300
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	500				1,100
650	Professional and Staff Development	2,200	2,200				4,400
680	Information Technology Services	10,000					10,000
	Total Services	16,300	1,802,500	150,000	0	200,000	2,168,800
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	10,000	498,000				508,000
740	Curricular and Media Materials						0
760	Minor Equipment		12,000				12,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	10,000	510,000		0	0	520,000
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		210,542	3,405,752	150,000	0	200,000	3,966,294

12

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800
Budget for the Year Ending June 30, 2021

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	599,734					599,734
360	Technical, Specialized and Service		7,097,973		123,248	72,495	7,293,716
370	Secretarial, Clerical and Other	159,614					159,614
390	Information Technology						0
	Total Salaries	759,348	7,097,973	0	123,248	72,495	8,053,064
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	120,065	1,179,248		22,025	5,908	1,327,246
5-6XX	SERVICES						
510	Professional, Technical and Specialized	70,000	287,000			475,000	832,000
520	Communications	6,000	31,000		6,000		43,000
530	Utility Services		3,298,000		125,000		3,423,000
540	Travel and Meetings	15,000	76,500				91,500
570	Printing and Binding						0
580	Insurance and Bond Premiums		360,000		20,000	3,000	383,000
590	Maintenance and Repair Services		1,745,000	1,966,650	17,500	728,500	4,457,650
610	Rentals		140,000			6,000	146,000
620	Property Taxes		140,000		168,000	41,000	349,000
630	Advertising						0
640	Dues and Fees	1,000	1,500				2,500
650	Professional and Staff Development	7,500	6,700				14,200
680	Information Technology Services	27,000					27,000
	Total Services	126,500	6,085,700	1,966,650	336,500	1,253,500	9,768,850
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	7,000	1,126,400				1,133,400
740	Curricular and Media Materials	1,000					1,000
760	Minor Equipment		378,500	27,200		16,000	421,700
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	8,000	1,504,900	27,200	0	16,000	1,556,100
960	School Divisions						
999	Recharge						0
TOTALS		1,013,913	15,867,821	1,993,850	481,773	1,347,903	20,705,260

13

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

Budget for the Year Ending June 30, 2021

Transfers to Capital Fund

Category "D" School Buildings	-	
Bus Reserve	375,000	
Bus Purchases	-	
Other Vehicles	130,000	
Furniture/Fixtures & Equipment	-	
Computer Hardware & Software	-	
Assets Under Construction	-	
Other: <u>Building Renovations</u>	<u>75,000</u>	

_____		580,000

Less: Transfers from Capital Fund

_____	-	

_____		0

Net Transfers to (from) Capital Fund 580,000

CAPITAL EXPENDITURES FOR STATISTICS CANADA

Budget for the Year Ending June 30, 2021

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

Note: The amounts entered here should be for the Division's own expenses only, not those funded by PSFB.

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2020
REGULAR INSTRUCTION	
English Language - Single Track	8,490.6
Francais - Single Track	-
French Immersion - Single Track	1,354.5
Dual Track	
- English Language	2,564.4
- Francais	-
- French Immersion	1,975.5
- Other Bilingual	-
Senior Years Technology Education	-
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u>14,385.0</u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	2,850
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	700,000
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	650,000
LOADED KILOMETERS (For the period ended June 30)	382,000

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2020/21 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	56.50	2.00			11.00	1.00	1.00	7.00	78.50
330	Instructional - Teaching	818.95	113.33				28.25			960.53
350	Instructional - Other	41.68	455.90		8.00		27.65			533.23
360	Technical, Specialized and Service	16.80			5.89	4.00	21.86	16.57	131.11	196.23
370	Secretarial, Clerical and Other	83.10	4.00			19.40	3.35	1.39	3.00	114.24
380	Clinician		32.00							32.00
390	Information Technology	19.46	1.00			1.00				21.46
TOTALS (excluding Trustees)		1,036.49	608.23	0.00	13.89	35.40	82.11	18.96	141.11	1,936.19

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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16

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

Administration Costs

Divisional Administration, Function 500	5,396,179
Less: Liability Insurance	71,000
Administration portion of self-funded expenses (see below)	946,397 *
Trustee election costs	-
	<u>4,378,782 (A)</u>

Expense Base

Total Operating Expenses	180,065,999
Plus: Transfers to Capital	580,000
Less: Adult Learning Centres, Function 300	0
	<u>180,645,999 (B)</u>

Percentage (A) / (B) 2.42%

% increase in 2020/21 Special Requirement 1.89% 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	3.53%	3.42%
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 - enrolment) x 0.0001475%	
2% Special Requirement limit exceeded - To a maximum of 3.42%	2.85% + (5,000 - enrolment) x 0.0001425%	

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

Foreign Student Programs

Expenses ⁽¹⁾	
Instructional	705,000
Administration (deducted above)	946,397 *
Other: _____	-
	<u>1,651,397</u>
Associated Revenue ⁽²⁾	<u>2,338,100</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.

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	29,123,307	0	7,041,611	0	64,000	0	0	22,017,696
270 Counselling and Guidance	3,507,755	0	0	0	0	0	0	3,507,755
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	435,378		202,449	0	0	0	0	
620 Library / Media Centre	3,807,036	0	0	0	0	0	0	3,807,036
630 Professional and Staff Development	1,533,510	0	0	0	0	0	0	1,533,510
800 Operations and Maintenance	20,705,260	0	0	339,060	0	0	697,000	19,669,200
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	7,244,060	339,060	64,000	0	697,000	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		130,000	6,938,838	83,900	3,768,644	2,858,100	277,000	(1)
TOTALS	59,112,246	130,000	14,182,898	422,960	3,832,644	2,858,100	974,000	50,535,197

OTHER FUNCTION/PROGRAMS EXPENSES	120,953,753
TOTAL EXPENSES	180,065,999

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	120,953,753
TOTAL ALLOWABLE EXPENSES	50,535,197
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(13,796,482)
Base Support (from page 2)	(42,043,059)
Formula Guarantee (from page 2)	0
SCHOOL BUS AMORTIZATION (from F/S)	342,767
TOTAL UNSUPPORTED EXPENSES	115,992,176

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

APPENDIX A

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

CATEGORICAL SUPPORT TO BE ALLOCATED		
Special Needs: Coordinator/Clinician		
(A) Maximum Support	1,060,733	
(B) Eligible Expenses	3,141,006	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	3,141,006	
Eligible Support (lesser of A or D)		1,060,733
Special Needs: Level 2 and 3		5,980,878
Indigenous Academic Achievement		333,000
Literacy & Numeracy		1,134,448
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		202,449
Total allocable Categorical Support (carried to Allow Input)		<u>8,711,508</u>
Non-allocable Categorical Support		<u>5,471,390</u>
Total Categorical Support (carried to page 18)		<u>14,182,898</u>

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	339,060
Technology Education Equipment & Skills Strategy Equipment Enhancement	83,900
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Amount carried forward to	<u>422,960</u>

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:	
Program 850 School Building Repairs & Replacements	1,993,850
PLUS: Capitalized Section "D" Expenses (net)	0
Grounds	0
LESS: Related revenue other than "D" Support	
Allowable Section "D" Expenses	(C) 1,993,850
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	(D) 1,993,850
(cannot be more than amount on line "C")	
Refer to page 2 of the Allowable Expenses Guide when completing this section.	

19

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

APPENDIX B

<u>OTHER PROVINCIAL GOVERNMENT REVENUE:</u>			
	Allocable	Non-allocable	Total
Other Dept. of Education			
General Support Grant		2,420,971	2,420,971
Education Property Tax Credit		21,932,394	21,932,394
Tax Incentive Grant		2,401,965	2,401,965
All other	1,411,673		1,411,673
Other Provincial Government Departments	0		0
Total Revenue	1,411,673	26,755,330	28,167,003

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.

<u>NON-PROVINCIAL SOURCES:</u>			
	Allocable	Non-allocable	Total
Federal Government			
Tuition Fees	0		0
All other	0		0
Municipal Government			
Special Requirement less Property Tax Credit		88,774,343	88,774,343
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	520,000		520,000
Residual Fees	0		0
All other	0		0
First Nations			
Tuition Fees	0		0
All other	0		0
Private Organizations and Individuals			
Tuition Fees	2,338,100		2,338,100
Ancillary Services	922,000		922,000
Other Sources			
Interest		220,000	220,000
Donations	0		0
Other	52,000		52,000
Total Revenue	3,832,100	88,994,343	92,826,443

OTHER PROVINCIAL GOVERNMENT REVENUE:	
Total Revenue	28,167,003
Education Property Tax Credit	(21,932,394)
Tax Incentive Grant	(2,401,965)
PROVINCIAL REVENUE FOR EQUALIZATION	3,832,644
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:	
TOTAL ALLOCABLE FEES	2,858,100
(Tuition, Transfer and Residual Fees)	

TOTAL ALLOCABLE OTHER REVENUE	974,000
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TOTAL ALLOCABLE NON-PROV. SOURCES	3,832,100
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20