



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, 2022

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, 2022

Revenue

Provincial Government	90,165,788
Federal Government	-
Municipal Government - Property Tax	89,104,289
- Other	-
Other School Divisions	520,000
First Nations	-
Private Organizations and Individuals	3,164,000
Other Sources	202,000
	183,156,077

Expenses

Regular Instruction	109,330,154
Student Support Services	34,444,371
Adult Learning Centres	-
Community Education and Services	225,375
Divisional Administration	5,022,751
Instructional and Other Support Services	6,715,290
Transportation of Pupils	4,142,459
Operations and Maintenance	20,271,680
Fiscal	3,330,000
	183,482,080

Current Year Operating Surplus (Deficit)	(326,003)
Net Transfers from (to) Capital Fund	(290,000)
Net Current Year Surplus (Deficit)	(616,003)

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

Budget for the Year Ending June 30, 2022

Funding of Schools Program

Base Support		
Instructional	28,097,202	
Additional Instructional Support for Small Schools	45,029	
Sparsity	-	
Curricular Materials	874,848	
Information Technology	904,010	
Library Services	1,341,434	
Student Services	4,743,351	
Counselling and Guidance	1,210,206	
Professional Development	568,651	
Physical Education	301,150	
Occupancy	5,101,785	43,187,666
Categorical Support		
Transportation	1,238,964	
Board and Room	-	
Special Needs: Coordinator/Clinician	1,093,560	
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	2,311,525	
Indigenous Academic Achievement (included BSSIP)	333,000	
Indigenous and International Languages	2,044	
French Language Education	843,455	
Small Schools	-	
Enrolment Change	419,487	
Northern Allowance	-	
Early Childhood Development Initiative	237,207	
Literacy and Numeracy	1,166,464	
Education for Sustainable Development	23,800	14,168,251
Equalization		1,066,603
Additional Equalization		-
Formula Guarantee		299,253
Other Program Support		
School Buildings Support: "D" Projects	338,760	
Technology Education Equipment Replacement	83,900	
Special Needs Additional Funding	451,173	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	873,833
		<u>59,595,606</u>

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

Budget for the Year Ending June 30, 2022

Other Department of Education

Non-Resident	-		
Shared Services	-		
Special Needs	-		
Institutional Programs	-		
Nursing Supports (URIS)	102,676		
Substitute Fees	30,000		
General Support Grant	2,597,713		
Education Property Tax Credit	21,698,377		
Tax Incentive Grant	2,401,859		
Property Tax Offset Grant	2,166,351		
Early Years Enhancement Grant	1,030,619		
Community Schools			
Healthy Schools Initiative	36,000		
Learning to Age 18 Coordinator	69,720		
Other:			
<u>Career Development Initiative</u>	<u>119,867</u>		
<u>INS (Intensive Newcomer Support)</u>	<u>137,000</u>		
<u>Ignite3 Summer Enrichment Program</u>	<u>100,000</u>		
<u>Community Connector</u>	<u>80,000</u>		

		30,570,182	

Other Provincial Government Departments (Not including GBE's)

Employment Programs	-		
Adult Learning Centres	-		
Other:	-		

		0	

Funding of Schools Program (previous page)

59,595,606

TOTAL PROVINCIAL GOVERNMENT REVENUE

90,165,788

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

Budget for the Year Ending June 30, 2022

Federal Government

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

Municipal Government

Special Requirement	115,370,876		
Less: Education Property Tax Credit	(21,698,377)		
Less: Tax Incentive Grant	(2,401,859)		
Less: Property Tax Offset Grant	(2,166,351)	89,104,289	
Other:		-	89,104,289

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		1,127,000	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:		-	
	Parking Fees	232,000	
	Student Transportation Fees	95,000	
	Building Rentals	480,000	
	Field Trips	130,000	
	Student Lunch Fees	1,100,000	3,164,000

Other Sources

Interest		150,000	
Donations		-	
Other:	Optical Fibre Leases	32,500	
	Other Sources	19,500	
			202,000

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE

92,990,289

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2022

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2022	2021
	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	93,850,989	29,743,508	-	115,404	3,076,540	5,040,729	1,191,185	8,319,119		141,337,474	136,616,572
Employees Benefits and Allowances	5,459,261	3,324,813	-	9,971	398,861	454,800	201,614	1,408,861		11,258,181	10,592,597
Services	1,809,600	1,099,850	-	35,000	1,338,650	1,012,801	2,200,660	8,862,600		16,359,161	17,567,950
Supplies, Materials and Minor Equipment	5,923,304	276,200	-	65,000	200,700	206,960	549,000	1,681,100		8,902,264	9,970,880
Short Term Loan Interest and Bank Charges									250,000	250,000	250,000
Bad Debt Expense									-	0	0
Transfers	2,287,000	0	0	0	8,000	0	0	0	(PAYROLL TAX) 3,080,000	5,375,000	5,068,000
TOTALS	109,330,154	34,444,371	0	225,375	5,022,751	6,715,290	4,142,459	20,271,680	3,330,000	183,482,080	180,065,999

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2022

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	7,396,087						7,396,087
330 Instructional - Teaching		48,464,069		7,438,257	23,559,279		79,461,605
350 Instructional - Other		722,735			136,499		859,234
360 Technical, Specialized and Service	105,816	753,858		197,888	315,678		1,373,240
370 Secretarial, Clerical and Other	3,263,870						3,263,870
390 Information Technology	1,496,953						1,496,953
Total Salaries	12,262,726	49,940,662	0	7,636,145	24,011,456	0	93,850,989
4XX EMPLOYEES BENEFITS AND ALLOWANCES	1,095,681	2,697,684		403,796	1,262,100		5,459,261
5-6XX SERVICES							
510 Professional, Technical and Specialized	0	40,000		6,000	21,500		67,500
520 Communications	53,600	37,000		6,000	19,152		115,752
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	29,948		97,948
610 Rentals	10,500	4,000		1,000	1,000		16,500
630 Advertising							0
640 Dues and Fees	0	83,000		13,000	44,100		140,100
650 Professional and Staff Development	8,000						8,000
680 Information Technology Services	615,800	318,000		50,000	171,000		1,154,800
Total Services	723,900	642,000	0	101,000	342,700	0	1,809,600
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	65,591	1,652,500		245,000	845,386		2,808,477
740 Curricular and Media Materials	4,880	453,000		71,000	244,119		772,999
760 Minor Equipment		559,500		87,000	297,528		944,028
780 Information Technology Equipment	51,600	829,000		116,000	401,200		1,397,800
Total Supplies, Materials & Minor Equipment	122,071	3,494,000	0	519,000	1,788,233	0	5,923,304
95X-99 TRANSFERS							
960 School Divisions		460,000		72,000	248,000	1,472,000	2,252,000
980 Organizations, Individuals and Other Entities		35,000					35,000
Total Transfers	0	495,000	0	72,000	248,000	1,472,000	2,287,000
TOTALS	14,204,378	57,269,346	0	8,731,941	27,652,489	1,472,000	109,330,154

* 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, 2022

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	301,616						301,616
330	Instructional - Teaching				440,649	8,031,651	3,597,083	12,069,383
350	Instructional - Other				10,199,642	3,881,872		14,081,514
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	212,366						212,366
380	Clinician		3,025,275					3,025,275
390	Information Technology		53,354					53,354
	Total Salaries	513,982	3,078,629	0	10,640,291	11,913,523	3,597,083	29,743,508
4XX EMPLOYEES BENEFITS AND ALLOWANCES		49,650	156,950		1,879,820	1,072,982	165,411	3,324,813
5-6XX SERVICES								
510	Professional, Technical and Specialized		188,000		10,000			198,000
520	Communications	10,000	15,000					25,000
540	Travel and Meetings	6,150	25,000		70,000	11,000		112,150
560	Tuition			675,000				675,000
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	5,400						5,400
680	Information Technology Services		32,000			21,500		53,500
	Total Services	26,850	264,500	696,000	80,000	32,500	0	1,099,850
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	12,000	36,500		1,000	77,200		126,700
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	12,000	48,500	0	138,500	77,200	0	276,200
95X-99 TRANSFERS								
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		602,482	3,548,579	696,000	12,738,611	13,096,205	3,762,494	34,444,371

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300

Budget for the Year Ending June 30, 2022

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, 2022

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	TOTALS
3XX SALARIES						
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other					0
360	Technical, Specialized and Service			115,404		115,404
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	115,404	0	115,404
4XX EMPLOYEES BENEFITS AND ALLOWANCES				9,971		9,971
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			65,000		65,000
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	65,000	0	65,000
95X-99 TRANSFERS						
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		0	0	225,375	0	225,375

6

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2022

DIVISIONAL ADMINISTRATION		10	20	30	50	
CODE OBJECT \ PROGRAM		BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	TOTALS
3XX SALARIES						
310	Trustees Remuneration	230,212				230,212
320	Executive, Managerial and Supervisory		657,462	431,745	230,596	1,319,803
360	Technical, Specialized and Service		197,039	31,103		228,142
370	Secretarial, Clerical and Other		362,875	770,010	76,914	1,209,799
390	Information Technology				88,584	88,584
	Total Salaries	230,212	1,217,376	1,232,858	396,094	3,076,540
4XX EMPLOYEES BENEFITS AND ALLOWANCES		12,846	120,914	203,861	61,240	398,861
5-6XX SERVICES						
510	Professional, Technical and Specialized		162,000	122,500		284,500
520	Communications	16,000	29,500	31,200	20,000	96,700
540	Travel and Meetings	11,000	96,250	3,300	11,000	121,550
570	Printing and Binding	1,500	5,000			6,500
580	Insurance and Bond Premiums			75,000		75,000
590	Maintenance and Repair Services					0
610	Rentals			7,000		7,000
630	Advertising		18,500	10,500		29,000
640	Dues and Fees	150,000	26,200	49,000	2,800	228,000
650	Professional and Staff Development	23,000	43,900	9,800	27,200	103,900
680	Information Technology Services				386,500	386,500
	Total Services	201,500	381,350	308,300	447,500	1,338,650
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	31,000	59,000	17,000	7,300	114,300
740	Curricular and Media Materials		5,500	500	7,700	13,700
760	Minor Equipment		2,000		1,400	3,400
780	Information Technology Equipment				69,300	69,300
	Total Supplies, Materials & Minor Equipment	31,000	66,500	17,500	85,700	200,700
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		483,558	1,786,140	1,762,519	990,534	5,022,751

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2022

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	119,588					119,588
330	Instructional - Teaching		264,390	2,102,191	761,138		3,127,719
350	Instructional - Other			1,150,313	0		1,150,313
360	Technical, Specialized and Service	83,359		48,215	0	359,400	490,974
370	Secretarial, Clerical and Other	132,661			19,474		152,135
390	Information Technology						0
	Total Salaries	335,608	264,390	3,300,719	780,612	359,400	5,040,729
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	42,141	11,094	314,000	56,512	31,053	454,800
5-6XX	SERVICES						
510	Professional, Technical and Specialized		3,000			112,000	115,000
520	Communications		8,000				8,000
540	Travel and Meetings	3,150	11,000				14,150
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums					19,000	19,000
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees		7,500				7,500
650	Professional and Staff Development				689,178		689,178
680	Information Technology Services		125,000	34,973			159,973
	Total Services	3,150	154,500	34,973	689,178	131,000	1,012,801
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	8,000	28,000		500	38,000	74,500
740	Curricular and Media Materials		2,000	130,460			132,460
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	8,000	30,000	130,460	500	38,000	206,960
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		388,899	459,984	3,780,152	1,526,802	559,453	6,715,290

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2022

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	86,819					86,819
350	Instructional - Other						0
360	Technical, Specialized and Service		1,016,949				1,016,949
370	Secretarial, Clerical and Other	87,417					87,417
390	Information Technology						0
	Total Salaries	174,236	1,016,949		0	0	1,191,185
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	29,584	172,030				201,614
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications	2,500	3,500				6,000
540	Travel and Meetings	500					500
570	Printing and Binding						0
550	Transportation of Pupils		1,513,660	165,000		200,000	1,878,660
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	40,000					40,000
	Total Services	45,800	1,789,860	165,000	0	200,000	2,200,660
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	10,000	529,000				539,000
740	Curricular and Media Materials						0
760	Minor Equipment		10,000				10,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	10,000	539,000		0	0	549,000
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		259,620	3,517,839	165,000	0	200,000	4,142,459

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2022

OPERATIONS AND MAINTENANCE		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	609,643					609,643
360	Technical, Specialized and Service		7,364,646		111,203	73,215	7,549,064
370	Secretarial, Clerical and Other	160,412					160,412
390	Information Technology						0
	Total Salaries	770,055	7,364,646	0	111,203	73,215	8,319,119
4XX EMPLOYEES BENEFITS AND ALLOWANCES		125,111	1,257,227		20,293	6,230	1,408,861
5-6XX SERVICES							
510	Professional, Technical and Specialized	65,000	307,000			470,000	842,000
520	Communications	5,000	30,000		6,000		41,000
530	Utility Services		3,015,000		118,000		3,133,000
540	Travel and Meetings	15,000	76,500				91,500
570	Printing and Binding						0
580	Insurance and Bond Premiums		362,000		20,000	3,000	385,000
590	Maintenance and Repair Services		1,711,000	1,408,400	17,500	690,500	3,827,400
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	2,000	1,500				3,500
650	Professional and Staff Development	7,500	6,700				14,200
680	Information Technology Services	30,000					30,000
	Total Services	124,500	5,789,700	1,408,400	329,500	1,210,500	8,862,600
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	6,000	1,277,400				1,283,400
740	Curricular and Media Materials	1,000					1,000
760	Minor Equipment		364,500	27,200		5,000	396,700
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	7,000	1,641,900	27,200	0	5,000	1,681,100
960	School Divisions						
999	Recharge						0
TOTALS		1,026,666	16,053,473	1,435,600	460,996	1,294,945	20,271,680

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2021
REGULAR INSTRUCTION	
English Language - Single Track	8,646.5
Francais - Single Track	-
French Immersion - Single Track	1,356.5
Dual Track	
- English Language	2,628.5
- Francais	-
- French Immersion	2,047.5
- Other Bilingual	-
Senior Years Technology Education	-
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u>14,679.0</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 2021/22 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	2.17			9.50	1.00	1.00	7.00	77.17
330	Instructional - Teaching	816.95	117.50				24.65			959.10
350	Instructional - Other	29.18	464.90				27.70			521.78
360	Technical, Specialized and Service	66.45			5.77	3.50	21.86	17.71	133.73	249.02
370	Secretarial, Clerical and Other	83.09	4.00			20.90	3.10	1.58	3.00	115.67
380	Clinician		32.00							32.00
390	Information Technology	19.46	1.00			1.00				21.46
TOTALS (excluding Trustees)		1,071.63	621.57	0.00	5.77	34.90	78.31	20.29	143.73	1,976.20

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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19

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

Administration Costs

Divisional Administration, Function 500	5,022,751
Less: Liability Insurance	75,000
Administration portion of self-funded expenses (see below)	548,923 *
Trustee election costs	-
	4,398,828 (A)

Expense Base

Total Operating Expenses	183,482,080
Plus: Transfers to Capital	290,000
Less: Adult Learning Centres, Function 300	0
	183,772,080 (B)

Percentage (A) / (B)

2.39%

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 ⁽¹⁾	
Instructional	315,000
Administration (deducted above)	548,923 *
Other: _____	-
	863,923
Associated Revenue ⁽²⁾	1,127,000

Self-Administered Pension Plans

Expenses ⁽¹⁾	
Administration (deducted above)	- *
Other: _____	-
	0
Associated Revenue ⁽²⁾	-

(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	30,681,877	0	7,093,455	0	102,676	0	0	23,485,746
270 Counselling and Guidance	3,762,494	0	0	0	0	0	0	3,762,494
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	225,375		237,207	0	0	0	0	
620 Library / Media Centre	3,780,152	0	0	0	0	0	0	3,780,152
630 Professional and Staff Development	1,526,802	0	0	0	0	0	0	1,526,802
800 Operations and Maintenance	20,271,680	0	0	338,760	0	0	712,000	19,220,920
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	7,330,662	338,760	102,676	0	712,000	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		140,000	6,837,589	83,900	6,367,270	1,647,000	1,377,000	(1)
TOTALS	60,248,380	140,000	14,168,251	422,660	6,469,946	1,647,000	2,089,000	51,776,114

OTHER FUNCTION/PROGRAMS EXPENSES	123,233,700
TOTAL EXPENSES	183,482,080

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	123,233,700
TOTAL ALLOWABLE EXPENSES	51,776,114
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(16,172,759)
Base Support (from page 2)	(43,187,666)
Formula Guarantee (from page 2)	(299,253)
SCHOOL BUS AMORTIZATION (from F/S)	373,853
TOTAL UNSUPPORTED EXPENSES	115,723,989

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

APPENDIX A

19

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)		
<hr/> Maintenance vehicles <hr/>	Unallocated	140,000
Total Adjustments to Expenses (carried to page 18)		<u>140,000</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	1,093,560	
(B) Eligible Expenses	3,328,235	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	3,328,235	
Eligible Support (lesser of A or D)		1,093,560
Special Needs: Level 2 and 3		5,999,895
Indigenous Academic Achievement		333,000
Literacy & Numeracy		1,166,464
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		237,207
Total allocable Categorical Support (carried to Allow Input)		8,830,126
Non-allocable Categorical Support		5,338,125
Total Categorical Support (carried to page 18)		14,168,251

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	338,760
Technology Education Equipment & Skills Strategy Equipment Enhancement	83,900
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Amount carried forward to	422,660

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:	
Program 850 School Building Repairs & Replacements	1,435,600
PLUS: Capitalized Section "D" Expenses (net)	0
Grounds	0
LESS: Related revenue other than "D" Support	
Allowable Section "D" Expenses	(C) 1,435,600
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	(D) 1,435,600
(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

<u>OTHER PROVINCIAL GOVERNMENT REVENUE:</u>			
	Allocable	Non-allocable	Total
Other Dept. of Education			
General Support Grant		2,597,713	2,597,713
Education Property Tax Credit		21,698,377	21,698,377
Tax Incentive Grant		2,401,859	2,401,859
All other	3,872,233		3,872,233
Other Provincial Government Departments	0		0
Total Revenue	3,872,233	26,697,949	30,570,182

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		89,104,289	89,104,289
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	1,127,000		1,127,000
Ancillary Services	2,037,000		2,037,000
Other Sources			
Interest		150,000	150,000
Donations	0		0
Other	52,000		52,000
Total Revenue	3,736,000	89,254,289	92,990,289

OTHER PROVINCIAL GOVERNMENT REVENUE:	
Total Revenue	30,570,182
Education Property Tax Credit	(21,698,377)
Tax Incentive Grant	(2,401,859)
PROVINCIAL REVENUE FOR EQUALIZATION	6,469,946
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:	
TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	1,647,000
TOTAL ALLOCABLE OTHER REVENUE	2,089,000
TOTAL ALLOCABLE NON-PROV. SOURCES	3,736,000