



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, 2024

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.

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OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES
Budget for the Year Ending June 30, 2024

Revenue

Provincial Government	105,349,988
Federal Government	-
Municipal Government - Property Tax	97,379,220
- Other	-
Other School Divisions	400,000
First Nations	-
Private Organizations and Individuals	3,312,870
Other Sources	203,500
	<hr/>
	206,645,578

Expenses

Regular Instruction	120,047,439
Student Support Services	41,270,739
Adult Learning Centres	-
Community Education and Services	234,016
Divisional Administration	6,326,437
Instructional and Other Support Services	7,507,334
Transportation of Pupils	4,540,192
Operations and Maintenance	22,899,954
Fiscal	3,711,467
	<hr/>
	206,537,578

Current Year Operating Surplus (Deficit)	108,000
Net Transfers from (to) Capital Fund	<hr/>
	(108,000)
Net Current Year Surplus (Deficit)	0

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2024

Funding of Schools Program

Base Support		
Instructional	29,352,257	
Additional Instructional Support for Small Schools	27,686	
Sparsity	-	
Curricular Materials	913,926	
Information Technology	944,390	
Library Services	1,401,353	
Student Services	5,187,493	
Counselling and Guidance	1,264,264	
Professional Development	594,052	
Physical Education	315,750	
Occupancy	5,076,135	45,077,306
Categorical Support		
Transportation	1,313,150	
Board and Room	-	
Special Needs: Coordinator/Clinician	1,142,408	
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	2,797,000	
Indigenous Academic Achievement (included BSSIP)	333,000	
Indigenous and International Languages	2,310	
French Language Education	838,576	
Small Schools	-	
Enrolment Change	1,289,103	
Northern Allowance	-	
Early Childhood Development Initiative	222,500	
Literacy and Numeracy	1,218,568	
Education for Sustainable Development	23,800	15,679,160
Equalization		8,169,012
Additional Equalization		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	338,700	
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	-	422,600
		<u>69,348,078</u>

OPERATING FUND - REVENUE DETAIL

PROVINCE OF MANITOBA (CONT'D)

PROVINCE OF MANITOBA (CONT'D)

Budget for the Year Ending June 30, 2024

Other Department of Education and Early Childhood Learning

[illegible]**Other Provincial Government Departments (Not including GBE's)**

Employment Programs -

Adult Learning Centres -

Other:

-

-

-

-

-

-

-

-

0

Funding of Schools Program (previous page)	69,348,078
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TOTAL PROVINCIAL GOVERNMENT REVENUE	105,349,988
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OPERATING FUND - REVENUE DETAIL
NON-PROVINCIAL GOVERNMENT SOURCES

Budget for the Year Ending June 30, 2024

Federal Government			
Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:		-	
			0
Municipal Government			
Special Requirement	120,028,099		
Less: Education Property Tax Credit	(13,343,167)		
Less: Tax Incentive Grant	(2,401,827)		
Less: Property Tax Offset Grant	(6,903,885)	97,379,220	
Other:		-	97,379,220
Other School Divisions			
Tuition Fees		400,000	
Transfer Fees		-	
Residual Fees		-	
Transportation of Pupils		-	
Other:		-	
			400,000
First Nations			
Tuition Fees		-	
Transportation of Pupils		-	
Other:		-	
			0
Private Organizations and Individuals (Includes GBE's)			
Regular Tuition		-	
International Tuition		2,321,250	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:		-	
	Parking Fees	261,620	
	Student Transportation Fees	95,000	
	Building Rentals	505,000	
	Field Trips	130,000	
	Student Lunch Fees		3,312,870
Other Sources			
Interest		150,000	
Donations		-	
Other:	Optical Fibre Leases	34,000	
	Other Sources	19,500	
			203,500
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			101,295,590

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2024

<div><div>FUNCTION</div><div>OBJECT</div></div>	100	200	300	400	500	600	700	800	900	2024	2023
	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	103,453,804	35,607,587	-	137,089	3,723,394	5,754,766	1,430,381	9,958,856		160,065,877	150,876,733
Employees Benefits and Allowances	6,499,406	4,368,526	-	12,927	538,114	561,717	250,895	1,782,914		14,014,499	12,753,267
Services	1,849,989	1,035,426	-	40,000	1,841,279	985,891	2,179,766	9,332,684		17,265,035	16,690,114
Supplies, Materials and Minor Equipment	5,786,240	259,200	-	44,000	215,650	204,960	679,150	1,825,500		9,014,700	8,841,786
Short Term Loan Interest and Bank Charges									-	0	0
Bad Debt Expense									-	0	0
Transfers	2,458,000	0	0	0	8,000	0	0	0	(PAYROLL TAX) 3,711,467	6,177,467	5,859,950
TOTALS	120,047,439	41,270,739	0	234,016	6,326,437	7,507,334	4,540,192	22,899,954	3,711,467	206,537,578	195,021,850

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100
Budget for the Year Ending June 30, 2024

REGULAR INSTRUCTION	10 ADMINISTRATION	SINGLE TRACK SCHOOLS *			80 DUAL TRACK SCHOOLS **	90 SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
		20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION			
CODE OBJECT \ PROGRAM							
3XX SALARIES							
320 Executive, Managerial and Supervisory	8,438,052						8,438,052
330 Instructional - Teaching		55,985,613		8,398,059	24,028,230		88,411,902
350 Instructional - Other		437,940			71,132		509,072
360 Technical, Specialized and Service	113,490	103,195		29,973	59,945		306,603
370 Secretarial, Clerical and Other	4,197,519						4,197,519
390 Information Technology	1,590,656						1,590,656
Total Salaries	14,339,717	56,526,748	0	8,428,032	24,159,307	0	103,453,804
4XX EMPLOYEES BENEFITS AND ALLOWANCES	1,395,563	3,244,319		482,851	1,376,673		6,499,406
5-6XX SERVICES							
510 Professional, Technical and Specialized		67,000		10,000	32,000		109,000
520 Communications	52,400	27,000		4,000	12,601		96,001
540 Travel and Meetings	20,769	75,000		11,000	35,154		141,923
560 Tuition		2,000			500		2,500
570 Printing and Binding							0
580 Insurance and Bond Premiums	3,500						3,500
590 Maintenance and Repair Services	2,000	53,000		8,000	24,065		87,065
610 Rentals		4,000		1,000	1,000		6,000
630 Advertising							0
640 Dues and Fees		90,000		13,000	41,780		144,780
650 Professional and Staff Development	8,000						8,000
680 Information Technology Services	673,220	357,000		53,000	168,000		1,251,220
Total Services	759,889	675,000	0	100,000	315,100	0	1,849,989
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	41,360	1,512,600		218,500	693,665		2,466,125
740 Curricular and Media Materials	6,700	453,000		67,000	213,570		740,270
760 Minor Equipment		682,500		101,000	318,345		1,101,845
780 Information Technology Equipment	135,800	834,300		116,700	391,200		1,478,000
Total Supplies, Materials & Minor Equipment	183,860	3,482,400	0	503,200	1,616,780	0	5,786,240
95X-99 TRANSFERS							
960 School Divisions		482,000		71,000	227,000	1,573,000	2,353,000
980 Organizations, Individuals and Other Entities		105,000					105,000
Total Transfers	0	587,000	0	71,000	227,000	1,573,000	2,458,000
TOTALS	16,679,029	64,515,467	0	9,585,083	27,694,860	1,573,000	120,047,439

* 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, 2024

STUDENT SUPPORT SERVICES	10	30	40	50	60	70	TOTALS
	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
CODE OBJECT \ PROGRAM							
3XX SALARIES							
320 Executive, Managerial and Supervisory	313,076						313,076
330 Instructional - Teaching				501,512	8,893,066	4,106,767	13,501,345
350 Instructional - Other				12,691,407	5,259,847		17,951,254
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	231,985						231,985
380 Clinician		3,554,253					3,554,253
390 Information Technology		55,674					55,674
Total Salaries	545,061	3,609,927	0	13,192,919	14,152,913	4,106,767	35,607,587
4XX EMPLOYEES BENEFITS AND ALLOWANCES	56,499	210,764		2,440,739	1,452,344	208,180	4,368,526
5-6XX SERVICES							
510 Professional, Technical and Specialized		122,000		18,000			140,000
520 Communications	11,000	16,500					27,500
540 Travel and Meetings	5,227	17,309		48,462	7,615		78,613
560 Tuition			715,000				715,000
570 Printing and Binding		2,500					2,500
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services							0
610 Rentals							0
630 Advertising							0
640 Dues and Fees	1,800	2,000	13,000				16,800
650 Professional and Staff Development	6,013	35,000					41,013
680 Information Technology Services					14,000		14,000
Total Services	24,040	195,309	728,000	66,462	21,615	0	1,035,426
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	11,500	36,500		1,000	17,000		66,000
740 Curricular and Media Materials		2,000					2,000
760 Minor Equipment		5,000	11,000	30,000			46,000
780 Information Technology Equipment		5,000		140,200			145,200
Total Supplies, Materials & Minor Equipment	11,500	48,500	11,000	171,200	17,000	0	259,200
95X-99 TRANSFERS							
960 School Divisions							0
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	0	0	0			0
TOTALS	637,100	4,064,500	739,000	15,871,320	15,643,872	4,314,947	41,270,739

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 11-Apr-23
Budget for the Year Ending June 30, 2024

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, 2024

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			137,089		137,089
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	137,089	0	137,089
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			12,927		12,927
5-6XX	SERVICES					
510	Professional, Technical and Specialized			39,000		39,000
520	Communications					0
540	Travel and Meetings			1,000		1,000
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	40,000	0	40,000
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies			44,000		44,000
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	44,000	0	44,000
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		0	0	234,016	0	234,016

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2024

DIVISIONAL ADMINISTRATION	10	20	30	50	TOTALS
	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	
CODE OBJECT \ PROGRAM					
3XX SALARIES					
310 Trustees Remuneration	252,062				252,062
320 Executive, Managerial and Supervisory		910,263	511,365	261,800	1,683,428
360 Technical, Specialized and Service		383,671	78,712		462,383
370 Secretarial, Clerical and Other		427,886	722,629	82,491	1,233,006
390 Information Technology				92,515	92,515
Total Salaries	252,062	1,721,820	1,312,706	436,806	3,723,394
4XX EMPLOYEES BENEFITS AND ALLOWANCES	14,897	226,497	226,360	70,360	538,114
5-6XX SERVICES					
510 Professional, Technical and Specialized		366,750	169,297		536,047
520 Communications	17,600	40,300	49,050	22,000	128,950
540 Travel and Meetings	11,000	139,558	2,838	8,846	162,242
570 Printing and Binding	1,500	11,000			12,500
580 Insurance and Bond Premiums			200,000		200,000
590 Maintenance and Repair Services					0
610 Rentals			10,000		10,000
630 Advertising		45,000	21,500		66,500
640 Dues and Fees	150,000	11,600	80,000	1,700	243,300
650 Professional and Staff Development	27,000	48,243	12,887	27,200	115,330
680 Information Technology Services		4,400		362,010	366,410
Total Services	207,100	666,851	545,572	421,756	1,841,279
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies	38,000	57,500	14,000	3,800	113,300
740 Curricular and Media Materials		4,850		10,200	15,050
760 Minor Equipment		3,000		1,400	4,400
780 Information Technology Equipment				82,900	82,900
Total Supplies, Materials & Minor Equipment	38,000	65,350	14,000	98,300	215,650
95X-99 TRANSFERS					
960 School Divisions					0
980 Organizations, Individuals and Other Entities	8,000				8,000
999 Recharge					0
Total Transfers	8,000	0	0		8,000
TOTALS	520,059	2,680,518	2,098,638	1,027,222	6,326,437

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600
Budget for the Year Ending June 30, 2024

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	142,747					142,747
330	Instructional - Teaching		370,732	2,219,075	745,011		3,334,818
350	Instructional - Other			1,403,472			1,403,472
360	Technical, Specialized and Service	92,953		55,634		560,826	709,413
370	Secretarial, Clerical and Other	143,430			20,886		164,316
390	Information Technology						0
	Total Salaries	379,130	370,732	3,678,181	765,897	560,826	5,754,766
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	48,288	16,140	389,177	55,226	52,886	561,717
5-6XX	SERVICES						
510	Professional, Technical and Specialized					127,000	127,000
520	Communications		8,800				8,800
540	Travel and Meetings	2,000	7,615				9,615
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums					20,000	20,000
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees		500				500
650	Professional and Staff Development				737,976		737,976
680	Information Technology Services		45,000	37,000			82,000
	Total Services	2,000	61,915	37,000	737,976	147,000	985,891
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	8,000	23,000		500	41,000	72,500
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	25,000	130,460	500	41,000	204,960
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		437,418	473,787	4,234,818	1,559,599	801,712	7,507,334

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2024

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	310,159					310,159
350 Instructional - Other						0
360 Technical, Specialized and Service		967,121				967,121
370 Secretarial, Clerical and Other	153,101					153,101
390 Information Technology						0
Total Salaries	463,260	967,121		0	0	1,430,381
4XX EMPLOYEES BENEFITS AND ALLOWANCES	78,971	171,924				250,895
5-6XX SERVICES						
510 Professional, Technical and Specialized		3,300				3,300
520 Communications	2,750	3,000				5,750
540 Travel and Meetings	346					346
570 Printing and Binding						0
550 Transportation of Pupils		1,573,170	115,000		200,000	1,888,170
580 Insurance and Bond Premiums		70,000				70,000
590 Maintenance and Repair Services		181,000				181,000
610 Rentals						0
630 Advertising						0
640 Dues and Fees	600	1,100				1,700
650 Professional and Staff Development	4,400	4,700				9,100
680 Information Technology Services	20,400					20,400
Total Services	28,496	1,836,270	115,000	0	200,000	2,179,766
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies	8,250	660,900				669,150
740 Curricular and Media Materials						0
760 Minor Equipment		10,000				10,000
780 Information Technology Equipment						0
Total Supplies, Materials & Minor Equipment	8,250	670,900		0	0	679,150
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	578,977	3,646,215	115,000	0	200,000	4,540,192

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800
Budget for the Year Ending June 30, 2024

OPERATIONS AND MAINTENANCE	10	20	50	70	80	TOTALS
	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUND	
CODE OBJECT \ PROGRAM						
3XX SALARIES						
320 Executive, Managerial and Supervisory	760,998					760,998
360 Technical, Specialized and Service		8,773,774		119,739	75,411	8,968,924
370 Secretarial, Clerical and Other	228,934					228,934
390 Information Technology						0
Total Salaries	989,932	8,773,774	0	119,739	75,411	9,958,856
4XX EMPLOYEES BENEFITS AND ALLOWANCES	169,149	1,583,946		22,821	6,998	1,782,914
5-6XX SERVICES						
510 Professional, Technical and Specialized	55,000	288,000		178,847	480,000	1,001,847
520 Communications	5,500	33,000				38,500
530 Utility Services		3,625,804				3,625,804
540 Travel and Meetings	11,923	74,962				86,885
570 Printing and Binding						0
580 Insurance and Bond Premiums		510,000			3,000	513,000
590 Maintenance and Repair Services		2,026,490	1,086,158		490,500	3,603,148
610 Rentals		73,800			5,000	78,800
620 Property Taxes		130,000		150,000	35,000	315,000
630 Advertising						0
640 Dues and Fees	2,000	3,000				5,000
650 Professional and Staff Development	7,500	6,700				14,200
680 Information Technology Services	40,500	10,000				50,500
Total Services	122,423	6,781,756	1,086,158	328,847	1,013,500	9,332,684
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies	6,500	1,464,000				1,470,500
740 Curricular and Media Materials	1,000					1,000
760 Minor Equipment		308,000	30,000		16,000	354,000
780 Information Technology Equipment						0
Total Supplies, Materials & Minor Equipment	7,500	1,772,000	30,000	0	16,000	1,825,500
960 School Divisions						
999 Recharge						0
TOTALS	1,289,004	18,911,476	1,116,158	471,407	1,111,909	22,899,954

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM		Estimated F.T.E. Enrolment September 29, 2023
REGULAR INSTRUCTION		
English Language - Single Track		9,685.8
Francais - Single Track		-
French Immersion - Single Track		1,432.5
Dual Track		
- English Language	2,545.3	
- Francais	-	
- French Immersion	2,003.0	
- Other Bilingual	-	4,548.3
Senior Years Technology Education		-
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		15,666.6

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 29)	3,050
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	715,000
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	680,000
LOADED KILOMETERS (For the period ended June 30)	380,000

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2023/24 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	60.00	2.00			12.00	1.00	3.00	8.00	86.00
330 Instructional - Teaching	842.98	121.78				25.00			989.76
350 Instructional - Other	16.46	504.38				28.96			549.80
360 Technical, Specialized and Service	10.91			6.40	6.50	30.11	24.86	147.23	226.01
370 Secretarial, Clerical and Other	90.95	4.00			19.90	3.10	3.00	4.00	124.95
380 Clinician		35.00							35.00
390 Information Technology	19.46	1.00			1.00				21.46
TOTALS (excluding Trustees)	1,040.76	668.16	0.00	6.40	39.40	88.17	30.86	159.23	2,032.98
510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis									
310 TRUSTEES								9.00	

CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs

Divisional Administration, Function 500	6,326,437
Less: Liability Insurance	200,000
Administration portion of self-funded expenses (see below)	968,069 *
Trustee election costs	-
	<u>5,158,368 (A)</u>

Expense Base

Total Operating Expenses	206,537,578
Plus: Transfers to Capital	108,000
Less: Adult Learning Centres, Function 300	0
	<u>206,645,578 (B)</u>

Percentage (A) / (B) 2.50%

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	256,651
Administration (deducted above)	968,069 *
Other:	-
	<u>-</u>
	<u>1,224,720</u>
Associated Revenue ⁽²⁾	<u>2,321,250</u>

Self-Administered Pension Plans

Expenses ⁽¹⁾	
Administration (deducted above)	- *
Other:	-
	<u>-</u>
	<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					
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		ALLOWABLE EXPENSES
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
		<<<< (from Appendix A) >>>>				<<<< (from Appendix B) >>>>		
210 - 260 Student Support Services	36,955,792	0	7,142,303	0	80,000	0	0	29,733,489
270 Counselling and Guidance	4,314,947	0	0	0	0	0	0	4,314,947
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	234,016		0	0	0	0	0	
620 Library / Media Centre	4,234,818	0	0	0	0	0	0	4,234,818
630 Professional and Staff Development	1,559,599	0	0	0	0	0	0	1,559,599
800 Operations and Maintenance	22,899,954	0	0	338,700	0	0	766,620	21,794,634
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	7,142,303	338,700	80,000	0	766,620	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	8,536,857	83,900	13,273,031	2,721,250	278,500	(1)
TOTALS	70,199,126	0	15,679,160	422,600	13,353,031	2,721,250	1,045,120	61,637,487

OTHER FUNCTION/PROGRAMS EXPENSES	136,338,452
TOTAL EXPENSES	206,537,578

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	136,338,452
TOTAL ALLOWABLE EXPENSES	61,637,487
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(24,893,538)
Base Support (from page 2)	(45,077,306)
Formula Guarantee (from page 2)	0
SCHOOL BUS AMORTIZATION (from F/S)	466,037
TOTAL UNSUPPORTED EXPENSES	128,471,132

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)		
Total Adjustments to Expenses (carried to page 18)		0
(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.		

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	338,700
Technology Education Equipment & Skills Strategy Equipment Enhancement	83,900
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Amount carried forward to	422,600

CATEGORICAL SUPPORT TO BE ALLOCATED

Special Needs: Coordinator/Clinician		
(A) Maximum Support		3,923,784
(B) Eligible Expenses		1,142,408
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)		1,142,408
Eligible Support (lesser of A or D)		1,142,408
Special Needs: Level 2 and 3		5,999,895
Indigenous Academic Achievement		333,000
Literacy & Numeracy		1,218,568
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		222,500
Total allocable Categorical Support (carried to Allow Input)		8,916,371
Non-allocable Categorical Support		6,762,789
Total Categorical Support (carried to page 18)		15,679,160

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:

Program 850 School Building Repairs & Replacements	1,116,158
PLUS: Capitalized Section "D" Expenses (net)	0
Grounds	0
LESS: Related revenue other than "D" Support	
Allowable Section "D" Expenses	(C) 1,116,158
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	(D) 1,116,158
(cannot be more than amount on line "C")	
Refer to page 2 of the Allowable Expenses Guide when completing this section.	

	B	C	D	E	F	G	H	I	J	K
1	Pembina Trails School Division : 2023/24 FRAME Budget									11-Apr-23
2										
3	CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES									APPENDIX B
4										
5										
6	OTHER PROVINCIAL GOVERNMENT REVENUE:									
7										
8			Allocable	Non-allocable	Total					
9	Other Dept. of Education									
10	General Support Grant			2,658,622	2,658,622					
11	Education Property Tax Credit			13,343,167	13,343,167					
12	Tax Incentive Grant			2,401,827	2,401,827					
13	Property Tax Offset Grant			6,903,885	6,903,885					
14	All other		10,694,409		10,694,409					
15	Other Provincial Government Departments		0		0					
17	Total Revenue		10,694,409	25,307,501	36,001,910					
18										
19										
20										
21	NON-PROVINCIAL SOURCES:									
22										
23			Allocable	Non-allocable	Total					
24	Federal Government									
25	Tuition Fees		0		0					
26	All other		0		0					
27	Municipal Government									
28	Special Requirement less Property Tax Credit			97,379,220	97,379,220					
29	Other		0		0					
30	Other School Divisions									
31	Tuition Fees		400,000		400,000					
32	Transfer Fees		0		0					
33	Residual Fees		0		0					
34	All other		0		0					
35	First Nations									
36	Tuition Fees		0		0					
37	All other		0		0					
38	Private Organizations and Individuals									
39	Tuition Fees		2,321,250		2,321,250					
40	Ancillary Services		991,620		991,620					
41	Other Sources									
42	Interest			150,000	150,000					
43	Donations		0		0					
44	Other		53,500		53,500					
45										
46	Total Revenue		3,766,370	97,529,220	101,295,590					
47										

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.

OTHER PROVINCIAL GOVERNMENT REVENUE:		
Total Revenue	36,001,910	
Education Property Tax Credit	(13,343,167)	
Tax Incentive Grant	(2,401,827)	
Property Tax Offset Grant	(6,903,885)	
PROVINCIAL REVENUE FOR EQUALIZATION	13,353,031	
(to agree with Other Provincial Gov't Revenue on page 18)		
NON-PROVINCIAL SOURCES:		
TOTAL ALLOCABLE FEES	2,721,250	
(Tuition, Transfer and Residual Fees)		
TOTAL ALLOCABLE OTHER REVENUE		1,045,120
(to agree with total other revenue on page 18)		
TOTAL ALLOCABLE NON-PROV. SOURCES		3,766,370