

Manitoba
Education



Education Funding Branch
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EVERGREEN SCHOOL DIVISION

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FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2023

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2022/23 FRAME BUDGET

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EXPENSE DEFINITIONS

Operating Fund - consists of the nine functions defined below:

Function 100 - Regular Instruction - Consists of costs related directly to the K - 12 classroom, e.g. teachers, educational assistants, textbooks (incl. e-books), related supplies, services, and equipment such as desks, chairs, tables, audio visual equipment and computers. Includes costs related to Gifted students, International Baccalaureate, Advanced Placement, university offered and correspondence courses, and enrichment activities that are generalized in nature. Also includes school based administration costs including principals, vice-principals, and support staff. Summer school costs are recorded here.

Function 200 - Student Support Services - Consists of costs specifically related to students who have exceptional learning needs, as well as counselling and guidance and resource costs for all students. Students with exceptional learning needs are students who have physical, cognitive, sensory or emotional/behavioural disabilities. Costs include special education and resource teachers, special needs educational assistants, counsellors, clinicians, and related and appropriate services (e.g. occupational therapists), supplies, textbooks, materials, equipment and software. Special education co-ordinators or student services administrators and clerical staff are also included.

Function 300 - Adult Learning Centres - Consists of costs related to Adult Learning Centres (ALC) owned and operated by school divisions. ALC's offer adult centred programs in which adult education principles and practices are applied to curriculum and program delivery. Does not include costs associated with adults in the regular classroom. Also, does not include costs associated with ALC's that are governed by their own board of directors.

Function 400 - Community Education and Services - Consists of costs related to providing services (such as community use of facilities and gym rentals) and non-credit courses to community groups and individuals. Includes pre-kindergarten education.

Function 500 - Divisional Administration - Consists of costs related to the administration of the school division including the board of trustees and the superintendent's and secretary-treasurer's departments.

Function 600 - Instructional and Other Support Services - Consists of costs related to support services for students, teaching staff, and the educational process, such as libraries/media centres, professional development ,and curriculum consulting and development.

Function 700 - Transportation of Pupils - Consists of all costs, including supervisory and clerical personnel, related to the transportation of pupils. Does not include the purchase of school buses over \$20,000 per unit as they are recorded in the capital fund.

Function 800 - Operations and Maintenance - Consists of all costs, including supervisory and clerical personnel, related to the upkeep, maintenance and minor repair of all school division buildings and grounds. Includes utilities, taxes, insurance and supplies. Does not include capital costs.

Function 900 - Fiscal - Consists of short-term loan interest, bank charges and the Health and Education Levy.

Note: Capital costs are not included in Operating Fund functions.

**OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2023

Revenue

Provincial Government	12,796,005
Federal Government	-
Municipal Government - Property Tax	9,494,887
- Other	-
Other School Divisions	25,000
First Nations	40,000
Private Organizations and Individuals	-
Other Sources	28,600
	22,384,492

Expenses

Regular Instruction	12,313,390
Student Support Services	3,542,600
Adult Learning Centres	-
Community Education and Services	59,750
Divisional Administration	841,026
Instructional and Other Support Services	480,053
Transportation of Pupils	1,804,908
Operations and Maintenance	2,785,620
Fiscal	354,743
	22,182,090

Current Year Operating Surplus (Deficit)	202,402
Net Transfers from (to) Capital Fund	(275,000)
Net Current Year Surplus (Deficit)	(72,598)

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

Budget for the Year Ending June 30, 2023

Funding of Schools Program

Base Support		
Instructional	2,783,166	
Additional Instructional Support for Small Schools	-	
Sparsity	224,622	
Curricular Materials	86,658	
Information Technology	89,547	
Library Services	132,876	
Student Services	472,281	
Counselling and Guidance	119,877	
Professional Development	56,328	
Physical Education	34,625	
Occupancy	<u>835,335</u>	4,835,315
Categorical Support		
Transportation	835,385	
Board and Room	-	
Special Needs: Coordinator/Clinician	153,096	
Special Needs: Level 2	359,100	
Special Needs: Level 3	327,515	
Senior Years Technology Education	59,621	
English as an Additional Language	19,850	
Indigenous Academic Achievement (included BSSIP)	128,000	
Indigenous and International Languages	-	
French Language Education	4,313	
Small Schools	50,182	
Enrolment Change	-	
Northern Allowance	-	
Early Childhood Development Initiative	20,230	
Literacy and Numeracy	115,544	
Education for Sustainable Development	<u>5,600</u>	2,078,436
Equalization		-
Additional Equalization		-
Formula Guarantee		409,907
Other Program Support		
School Buildings Support: "D" Projects	59,760	
Technology Education Equipment Replacement	23,900	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	<u>-</u>	<u>83,660</u>
		<u><u>7,407,318</u></u>

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

Budget for the Year Ending June 30, 2023

Federal Government

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

	_____		0

Municipal Government

Special Requirement	13,712,536		
Less: Education Property Tax Credit	(2,189,627)		
Less: Tax Incentive Grant	(1,501,499)		
Less: Property Tax Offset Grant	(526,523)	9,494,887	
Other:		-	9,494,887
	_____	_____	

Other School Divisions

Tuition Fees			
Transfer Fees		10,000	
Residual Fees		15,000	
Transportation of Pupils		-	
Other:		-	

	_____		25,000

First Nations

Tuition Fees		40,000	
Transportation of Pupils		-	
Other:		-	

	_____		40,000

Private Organizations and Individuals (Includes GBE's)

Regular Tuition		-	
International Tuition		-	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:		-	

	_____		0

Other Sources

Interest		-	
Donations		-	
Other:			
	Rentals	3,600	
	Student services	15,000	
	Transportation	10,000	

	_____		28,600

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE		9,588,487
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OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2023

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2023	2022
	Regular Instruction	Student Support Services	Adult Learning Centres	Community Education and Services	Divisional Administration	Instructional and Pupil Support Services	Transportation	Operations and Maintenance	Fiscal	TOTALS	TOTALS
Salaries	10,470,000	3,049,000	-	47,000	512,161	235,500	973,000	1,213,000		16,499,661	16,129,109
Employees Benefits and Allowances	884,000	382,000	-	8,500	64,500	34,600	170,850	205,050		1,749,500	1,640,250
Services	402,070	104,850	-	2,500	243,565	204,453	140,494	1,038,570		2,136,502	1,957,499
Supplies, Materials and Minor Equipment	507,320	6,750	-	1,750	20,300	3,000	520,564	329,000		1,388,684	1,391,166
Short Term Loan Interest and Bank Charges									-	0	0
Bad Debt Expense									-	0	0
Transfers	50,000	0	0	0	500	2,500	0	0	(PAYROLL TAX) 354,743	407,743	392,500
TOTALS	12,313,390	3,542,600	0	59,750	841,026	480,053	1,804,908	2,785,620	354,743	22,182,090	21,510,524

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2023

REGULAR INSTRUCTION		10 ADMINISTRATION	SINGLE TRACK SCHOOLS *			80 DUAL TRACK SCHOOLS **	90 SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
			20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION			
CODE	OBJECT \ PROGRAM							
3XX	SALARIES							
320	Executive, Managerial and Supervisory	987,000					987,000	
330	Instructional - Teaching		8,714,000			81,000	8,795,000	
350	Instructional - Other		157,000				157,000	
360	Technical, Specialized and Service		0				0	
370	Secretarial, Clerical and Other	379,000					379,000	
390	Information Technology	152,000					152,000	
	Total Salaries	1,518,000	8,871,000	0	0	81,000	10,470,000	
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	162,000	714,000			8,000	884,000	
5-6XX	SERVICES							
510	Professional, Technical and Specialized	0	80,180				80,180	
520	Communications	37,240	0				37,240	
540	Travel and Meetings	9,700	3,850				13,550	
560	Tuition		0				0	
570	Printing and Binding	0	0				0	
580	Insurance and Bond Premiums	0	0				0	
590	Maintenance and Repair Services	28,500	38,000				66,500	
610	Rentals	0	27,000				27,000	
630	Advertising	0	7,000				7,000	
640	Dues and Fees	0	0				0	
650	Professional and Staff Development	3,000					3,000	
680	Information Technology Services	73,000	94,600				167,600	
	Total Services	151,440	250,630	0	0	0	402,070	
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	2,000	320,232				322,232	
740	Curricular and Media Materials		99,598				99,598	
760	Minor Equipment		61,790				61,790	
780	Information Technology Equipment	10,000	13,700				23,700	
	Total Supplies, Materials & Minor Equipment	12,000	495,320	0	0	0	507,320	
95X-99	TRANSFERS							
960	School Divisions		15,000		35,000		50,000	
980	Organizations, Individuals and Other Entities						0	
	Total Transfers	0	15,000	0	35,000	0	50,000	
TOTALS		1,843,440	10,345,950	0	35,000	0	12,313,390	

* 90% or more of enrolment is in one of the following instructional programs: English Language, Français, French Immersion.

** includes multi-track schools.

OPERATING FUND - EXPENSE DETAIL: FUNCTION 200

Budget for the Year Ending June 30, 2023

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	
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	117,000	0			0		117,000
330	Instructional - Teaching	0	0		0	534,000	541,000	1,075,000
350	Instructional - Other		57,000		1,180,000	305,000	5,000	1,547,000
360	Technical, Specialized and Service	0	0		0			0
370	Secretarial, Clerical and Other	32,000	0					32,000
380	Clinician		278,000					278,000
390	Information Technology		0		0			0
	Total Salaries	149,000	335,000	0	1,180,000	839,000	546,000	3,049,000
4XX EMPLOYEES BENEFITS AND ALLOWANCES		18,000	34,000		187,700	97,300	45,000	382,000
5-6XX SERVICES								
510	Professional, Technical and Specialized	0	10,000		55,000	0		65,000
520	Communications	2,160	1,440		0	0		3,600
540	Travel and Meetings	2,000	10,000		0	500		12,500
560	Tuition				0			0
570	Printing and Binding	0	0		0			0
580	Insurance and Bond Premiums	0	0		0			0
590	Maintenance and Repair Services	0	0		0			0
610	Rentals	2,750	0		0			2,750
630	Advertising	0	0		2,500			2,500
640	Dues and Fees	2,000	0		0			2,000
650	Professional and Staff Development	1,500	0					1,500
680	Information Technology Services	0	0		15,000			15,000
	Total Services	10,410	21,440	0	72,500	500	0	104,850
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	250	2,000		3,000			5,250
740	Curricular and Media Materials		1,500		0			1,500
760	Minor Equipment		0		0			0
780	Information Technology Equipment		0		0			0
	Total Supplies, Materials & Minor Equipment	250	3,500	0	3,000	0	0	6,750
95X-99 TRANSFERS								
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		177,660	393,940	0	1,443,200	936,800	591,000	3,542,600

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 25-Apr-22
Budget for the Year Ending June 30, 2023

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, 2023

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				47,000	47,000
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	47,000	47,000
4XX	EMPLOYEES BENEFITS AND ALLOWANCES				8,500	8,500
5-6XX	SERVICES					
510	Professional, Technical and Specialized				2,000	2,000
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				500	500
640	Dues and Fees					0
650	Professional and Staff Development					0
680	Information Technology Services					0
	Total Services	0	0	0	2,500	2,500
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies				1,750	1,750
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	1,750	1,750
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		0	0	0	59,750	59,750

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2023

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	73,161				73,161
320	Executive, Managerial and Supervisory		195,000	91,000		286,000
360	Technical, Specialized and Service			0		0
370	Secretarial, Clerical and Other			153,000		153,000
390	Information Technology					0
Total Salaries		73,161	195,000	244,000	0	512,161
4XX EMPLOYEES BENEFITS AND ALLOWANCES		3,000	16,000	45,500		64,500
5-6XX SERVICES						
510	Professional, Technical and Specialized	13,175	0	33,500		46,675
520	Communications	0	480	4,330		4,810
540	Travel and Meetings	18,455	6,000	2,000		26,455
570	Printing and Binding	0	0	0		0
580	Insurance and Bond Premiums	0	0	40,000		40,000
590	Maintenance and Repair Services	0	0	51,500		51,500
610	Rentals	500	0	2,750		3,250
630	Advertising	2,500	0	1,500		4,000
640	Dues and Fees	30,000	2,000	2,500		34,500
650	Professional and Staff Development	22,125	7,000	2,750		31,875
680	Information Technology Services	0	0	500		500
Total Services		86,755	15,480	141,330	0	243,565
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	13,800	500	4,500		18,800
740	Curricular and Media Materials			0		0
760	Minor Equipment			1,000		1,000
780	Information Technology Equipment			500		500
Total Supplies, Materials & Minor Equipment		13,800	500	6,000	0	20,300
95X-99 TRANSFERS						
960	School Divisions					0
980	Organizations, Individuals and Other Entities	500				500
999	Recharge					0
Total Transfers		500	0	0		500
TOTALS		177,216	226,980	436,830	0	841,026

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2023

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	67,000					67,000
330	Instructional - Teaching		43,000				43,000
350	Instructional - Other			125,500			125,500
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	67,000	43,000	125,500	0	0	235,500
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	6,000	7,000	21,600			34,600
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications	480	960				1,440
540	Travel and Meetings	3,500					3,500
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums					1,200	1,200
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees					500	500
650	Professional and Staff Development	3,500			179,313		182,813
680	Information Technology Services			15,000			15,000
	Total Services	7,480	960	15,000	179,313	1,700	204,453
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		500			2,500	3,000
740	Curricular and Media Materials						0
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	500	0	0	2,500	3,000
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities					2,500	2,500
	Total Transfers					2,500	2,500
TOTALS		80,480	51,460	162,100	179,313	6,700	480,053

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2023

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	101,000					101,000
350	Instructional - Other						0
360	Technical, Specialized and Service		813,000				813,000
370	Secretarial, Clerical and Other	59,000					59,000
390	Information Technology						0
	Total Salaries	160,000	813,000		0	0	973,000
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	29,400	141,450				170,850
5-6XX	SERVICES						
510	Professional, Technical and Specialized	0	4,500				4,500
520	Communications	480	960				1,440
540	Travel and Meetings	0	5,000				5,000
570	Printing and Binding	0	0				0
550	Transportation of Pupils		0	2,500			2,500
580	Insurance and Bond Premiums	1,700	34,260				35,960
590	Maintenance and Repair Services	1,750	58,444				60,194
610	Rentals	2,750	0				2,750
630	Advertising	500	1,000				1,500
640	Dues and Fees	600	0				600
650	Professional and Staff Development	1,500	3,750				5,250
680	Information Technology Services	5,800	15,000				20,800
	Total Services	15,080	122,914	2,500	0	0	140,494
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	5,000	508,564				513,564
740	Curricular and Media Materials		0				0
760	Minor Equipment		5,000				5,000
780	Information Technology Equipment	1,000	1,000				2,000
	Total Supplies, Materials & Minor Equipment	6,000	514,564		0	0	520,564
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge		(88,415)			88,415	0
	Total Transfers	0	(88,415)	0	0	88,415	0
TOTALS		210,480	1,503,513	2,500	0	88,415	1,804,908

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2023

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	20,000					20,000
360	Technical, Specialized and Service		1,164,000		18,000		1,182,000
370	Secretarial, Clerical and Other	11,000					11,000
390	Information Technology						0
	Total Salaries	31,000	1,164,000	0	18,000	0	1,213,000
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	8,700	193,150		3,200		205,050
5-6XX	SERVICES						
510	Professional, Technical and Specialized		38,000		0		38,000
520	Communications	480	3,730		0		4,210
530	Utility Services		420,890		78,000		498,890
540	Travel and Meetings		1,000		0		1,000
570	Printing and Binding						0
580	Insurance and Bond Premiums		184,250		0		184,250
590	Maintenance and Repair Services	1,500	84,250	70,000	2,000	89,520	247,270
610	Rentals	2,750	0		0		2,750
620	Property Taxes		40,000		10,000		50,000
630	Advertising		1,500			500	2,000
640	Dues and Fees	600	600				1,200
650	Professional and Staff Development	0	5,000				5,000
680	Information Technology Services	4,000	0				4,000
	Total Services	9,330	779,220	70,000	90,000	90,020	1,038,570
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	1,000	220,000	70,000	8,000		299,000
740	Curricular and Media Materials						0
760	Minor Equipment		30,000				30,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	1,000	250,000	70,000	8,000	0	329,000
960	School Divisions						
999	Recharge						0
	TOTALS	50,030	2,386,370	140,000	119,200	90,020	2,785,620

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STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2022
REGULAR INSTRUCTION	
English Language - Single Track	1,363.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	-
- Francais	-
- French Immersion	-
- Other Bilingual	-
Senior Years Technology Education	<u>20.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>1,383.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	1,037
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	745,542
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	745,542
LOADED KILOMETERS (For the period ended June 30)	422,730

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2022/23 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, and Supervisory	7.85	0.84			1.90	0.50	1.15	0.15	12.39
330	Instructional - Teaching	96.09	11.55				0.36			108.00
350	Instructional - Other	5.44	48.94		2.53		4.08			60.99
360	Technical, Specialized and Service							28.00	22.66	50.66
370	Secretarial, Clerical and Other	9.20	1.00			2.80		1.29	0.29	14.58
380	Clinician		3.00							3.00
390	Information Technology	2.00								2.00
TOTALS (excluding Trustees)		120.58	65.33	0.00	2.53	4.70	4.94	30.44	23.10	251.62
510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis			0.00							
310 TRUSTEES										7.00

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

Administration Costs

Divisional Administration, Function 500	841,026
Less: Liability Insurance	40,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	22,175
	<u>778,851 (A)</u>

Expense Base

Total Operating Expenses	22,182,090
Plus: Transfers to Capital	275,000
Less: Adult Learning Centres, Function 300	0
	<u>22,457,090 (B)</u>

Percentage (A) / (B)

3.47%

Maximum Allowable Percentage

3.47%

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	3.47%
Northern Division	4.25%

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

Foreign Student Programs

Expenses ⁽¹⁾	
Instructional	-
Administration (deducted above)	-
Other: _____	-
	<u>0</u>
Associated Revenue ⁽²⁾	<u>-</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	2,951,600	0	839,711	0	81,231	0	15,000	2,015,658
270 Counselling and Guidance	591,000	0	0	0	0	0	0	591,000
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	59,750		20,230	0	0	0	0	
620 Library / Media Centre	162,100	0	0	0	0	0	0	162,100
630 Professional and Staff Development	179,313	0	0	0	0	0	0	179,313
800 Operations and Maintenance	2,785,620	0	0	59,760	0	0	0	2,725,860
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	859,941	59,760	81,231	0	15,000	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,218,495	23,900	1,089,807	65,000	13,600	(1)
TOTALS	6,729,383	0	2,078,436	83,660	1,171,038	65,000	28,600	5,673,931

OTHER FUNCTION/PROGRAMS EXPENSES	15,452,707
TOTAL EXPENSES	22,182,090

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	15,452,707
TOTAL ALLOWABLE EXPENSES	5,673,931
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(2,410,802)
Base Support (from page 2)	(4,835,315)
Formula Guarantee (from page 2)	(409,907)
SCHOOL BUS AMORTIZATION (from F/S)	287,994
TOTAL UNSUPPORTED EXPENSES	13,758,608

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)		<u>0</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	153,096	
(B) Eligible Expenses	395,000	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	395,000	
Eligible Support (lesser of A or D)		153,096
Special Needs: Level 2 and 3		686,615
Indigenous Academic Achievement		128,000
Literacy & Numeracy		115,544
Small Schools		
(A) Maximum Support	50,182	
(B) Program Expenses	110,000	
Eligible Support (lesser of A or B)		50,182
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		20,230
Total allocable Categorical Support (carried to Allow Input)		1,153,667
Non-allocable Categorical Support		924,769
Total Categorical Support (carried to page 18)		2,078,436

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	59,760
Technology Education Equipment & Skills Strategy Equipment Enhancement	23,900
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Amount carried forward to	83,660

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:	
Program 850 School Building Repairs & Replacements	140,000
PLUS: Capitalized Section "D" Expenses (net)	0
Grounds	0
LESS: Related revenue other than "D" Support	
Allowable Section "D" Expenses	(C) 140,000
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	(D) 140,000
(cannot be more than amount on line "C")	
Refer to page 2 of the Allowable Expenses Guide when completing this section.	

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CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

APPENDIX B

OTHER PROVINCIAL GOVERNMENT REVENUE:

	Allocable	Non-allocable	Total
Other Dept. of Education			
General Support Grant		293,400	293,400
Education Property Tax Credit		2,189,627	2,189,627
Tax Incentive Grant		1,501,499	1,501,499
Property Tax Offset Grant		526,523	526,523
All other	877,638		877,638
Other Provincial Government Departments	0		0
Total Revenue	877,638	4,511,049	5,388,687

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.

NON-PROVINCIAL SOURCES:

	Allocable	Non-allocable	Total
Federal Government			
Tuition Fees	0		0
All other	0		0
Municipal Government			
Special Requirement less Property Tax Credit		9,494,887	9,494,887
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	10,000		10,000
Residual Fees	15,000		15,000
All other	0		0
First Nations			
Tuition Fees	40,000		40,000
All other	0		0
Private Organizations and Individuals			
Tuition Fees	0		0
Ancillary Services	0		0
Other Sources			
Interest		0	0
Donations	0		0
Other	28,600		28,600
Total Revenue	93,600	9,494,887	9,588,487

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	5,388,687
Education Property Tax Credit	(2,189,627)
Tax Incentive Grant	(1,501,499)
Property Tax Offset Grant	(526,523)
PROVINCIAL REVENUE FOR EQUALIZATION	1,171,038
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	65,000
TOTAL ALLOCABLE OTHER REVENUE (to agree with total other revenue on page 18)	28,600
TOTAL ALLOCABLE NON-PROV. SOURCES	93,600

