



Education Funding Branch
511-1181 Portage Avenue
Winnipeg, Manitoba
R3G 0T3

KELSEY SCHOOL DIVISION
P.O. BOX 4700
THE PAS, MANITOBA R9A 1R4

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 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.

FRAME / ERROR REPORT

FRAME EXPENSES:	EXPENSES - TRANSFERS =		FRAME EXPENSES	FTE PUPILS	COST PER PUPIL	
					2021/22	2020/21
FUNCTION 100						
ADMINISTRATION	1,479,898	0	1,479,898	1,449.0	1,021	1,057
SENIOR YEARS TECHNOLOGY	0	0	0	0.0	0	0
ENGLISH LANGUAGE	4,908,532	4,000	4,904,532	820.0	5,981	6,190
FRANÇAIS	0	0	0	0.0	0	0
FRENCH IMMERSION	0	0	0	0.0	0	0
DUAL TRACK	4,557,799	0	4,557,799	629.0	7,246	6,262
TOTAL FUNCTION 100	10,946,229	4,000	10,942,229	1,449.0	7,552	7,283
FUNCTION 200						
ADMINISTRATION/COORDINATION	17,897	0	17,897	1,449.0	12	23
CLINICAL AND RELATED SERVICES	339,777	0	339,777	1,449.0	234	254
SPECIAL PLACEMENT	1,029,999	0	1,029,999			
REGULAR PLACEMENT	771,199	0	771,199	1,449.0	532	514
RESOURCE SERVICES	1,398,699	--	1,398,699	1,449.0	965	1,153
COUNSELLING & GUIDANCE	632,336	--	632,336	1,449.0	436	504
TOTAL FUNCTION 200	4,189,907	0	4,189,907	1,449.0	2,892	3,119
FUNCTION 500						
BOARD OF TRUSTEES	102,839	0	102,839	1,449.0	71	88
INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	146,526	0	146,526	1,449.0	101	101
BUSINESS ADMINISTRATIVE SERVICES	574,899	0	574,899	1,449.0	397	359
MANAGEMENT INFORMATION SERVICES	22,500	--	22,500	1,449.0	16	52
TOTAL FUNCTION 500	846,764	0	846,764	1,449.0	584	601
FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	22,433	--	22,433	1,449.0	15	15
CURRICULUM CONSULTING/DEVELOPMENT	77,708	--	77,708	1,449.0	54	52
LIBRARY/ MEDIA CENTRE	202,265	--	202,265	1,449.0	140	131
PROFESSIONAL & STAFF DEVELOPMENT	73,114	--	73,114	1,449.0	50	138
OTHER	21,500	21,500	0	1,449.0	0	1
TOTAL FUNCTION 600	397,020	21,500	375,520	1,449.0	259	337

PUPIL/TEACHER RATIOS:	REGULAR INSTRUCTION		EDUCATOR	
	2021/22	2020/21	2021/22	2020/21
ENROLMENT	1,449.0	1,434.5	1,449.0	1,434.5
TEACHERS	89.89	90.50	116.54	117.15
RATIO	16.1	15.9	12.4	12.2

ANALYSIS OF TRANSPORTATION EXPENSES:		REGULAR TRANSPORT'N PROGRAM 720	COST PER TRANSPORTED PUPIL	COST PER TOTAL KM (bus routes)	COST PER LOADED KM	ADMIN.,	COST PER TOTAL KM (log book)
						REGULAR AND OTHER (710, 720, 790)	
	2021/22	442,114	998	2.37	3.66	581,586	3.04
	2020/21	431,555	942	2.31	3.57	575,063	3.00

TOTAL OPERATING EXPENSE PER PUPIL:	TOTAL EXPENSES	- OPERATING TRANSFERS	CONSOLIDATED EXPENSES	- FUNCTIONS 300 AND 400	EXPENSES FOR PER PUPIL	COS PER PUPIL
2021/22	20,610,802	(25,500)	20,585,302	(724,563)	19,860,739	13,707
2020/21	20,473,425	(20,500)	20,452,925	(698,805)	19,754,120	13,771

SALARY/PERSONNEL REPORT:	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	796,787	6.90	115,476	0	0.00	0
330 INSTRUCTIONAL - TEACHING	8,308,198	89.89	92,426	1,838,100	19.00	96,742
350 INSTRUCTIONAL - OTHER	34,097	1.00	34,097	1,419,611	42.00	33,800
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	67,124	2.00	33,562
370 SECRETARIAL, CLERICAL & OTHER	350,236	8.75	40,027	37,161	1.02	36,432
380 CLINICIAN				291,894	3.00	97,298
390 INFORMATION TECHNOLOGY	139,824	2.00	69,912	0	0.00	0
	FUNCTION 500			FUNCTION 600		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	251,865	1.85	136,143	94,948	0.75	126,597
330 INSTRUCTIONAL - TEACHING				0	0.00	0
350 INSTRUCTIONAL - OTHER				90,435	2.50	36,174
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	203,773	3.89	52,384	0	0.00	0
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0
	FUNCTION 700			FUNCTION 800		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	47,268	0.50	94,536	47,270	0.50	94,540
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECLIZ'D & SERVICE	259,420	5.00	51,884	1,207,776	23.56	51,264
370 SECRETARIAL, CLERICAL & OTHER	24,683	0.50	49,366	28,206	0.50	56,412

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**OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2022

Revenue

Provincial Government	17,603,285
Federal Government	-
Municipal Government - Property Tax	2,956,168
- Other	-
Other School Divisions	5,000
First Nations	40,000
Private Organizations and Individuals	-
Other Sources	91,500
	<hr/>
	20,695,953

Expenses

Regular Instruction	10,946,229
Student Support Services	4,189,907
Adult Learning Centres	654,464
Community Education and Services	70,099
Divisional Administration	846,764
Instructional and Other Support Services	397,020
Transportation of Pupils	585,586
Operations and Maintenance	2,555,013
Fiscal	365,720
	<hr/>
	20,610,802

Current Year Operating Surplus (Deficit)	85,151
Net Transfers from (to) Capital Fund	<hr/> <u>(75,000)</u>
Net Current Year Surplus (Deficit)	10,151

OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2022

Funding of Schools Program

Base Support

Instructional	2,762,547
Additional Instructional Support for Small Schools	-
Sparsity	30,287
Curricular Materials	86,016
Information Technology	88,883
Library Services	131,891
Student Services	471,287
Counselling and Guidance	118,989
Professional Development	73,114
Physical Education	27,500
Occupancy	911,430

4,701,944

Categorical Support

Transportation	278,751
Board and Room	-
Special Needs: Coordinator/Clinician	183,501
Special Needs: Level 2	491,150
Special Needs: Level 3	266,238
Senior Years Technology Education	35,365
English as an Additional Language	13,600
Indigenous Academic Achievement (included BSSIP)	171,000
Indigenous and International Languages	-
French Language Education	44,209
Small Schools	17,173
Enrolment Change	81,700
Northern Allowance	960,512
Early Childhood Development Initiative	31,704
Literacy and Numeracy	114,688
Education for Sustainable Development	3,500

2,693,091

Equalization

6,678,236

Additional Equalization

-

Formula Guarantee

-

Other Program Support

School Buildings Support: "D" Projects	57,300
Technology Education Equipment Replacement	20,500
Special Needs Additional Funding	49,124
Skills Strategy Equipment Enhancement	-
Other Minor Capital Support	-
Prior Year Support	-
Curricular Materials	-
School Buildings Support: "D" Projects	-
Technology Education Equipment	-

126,924

14,200,195

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA (CONT'D)
Budget for the Year Ending June 30, 2022

Other Department of Education

Non-Resident	295,000
Shared Services	-
Special Needs	-
Institutional Programs	-
Nursing Supports (URIS)	-
Substitute Fees	-
General Support Grant	331,664
Education Property Tax Credit	1,099,041
Tax Incentive Grant	154,704
Property Tax Offset Grant	530,218
Early Years Enhancement Grant	90,000
Community Schools	160,000
Healthy Schools Initiative	8,000
Learning to Age 18 Coordinator	20,000
Other: Northern Learning Support Centre	60,000

2,748,627

Other Provincial Government Departments (Not including GBE's)

Employment Programs	-
Adult Learning Centres	654,463
Other:	-

654,463

Funding of Schools Program (previous page)

14,200,195

TOTAL PROVINCIAL GOVERNMENT REVENUE

17,603,285

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	4,740,131	
Less: Education Property Tax Credit	(1,099,041)	
Less: Tax Incentive Grant	(154,704)	
Less: Property Tax Offset Grant	(530,218)	2,956,168
Other:	-	

2,956,168

Other School Divisions

Tuition Fees	-
Transfer Fees	-
Residual Fees	5,000
Transportation of Pupils	-
Other:	-

5,000

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: Parking (820)	11,500
Building Rental (820)	80,000

91,500

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE

3,092,668

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2022

<div><div>FUNCTION</div><div>OBJECT</div></div>	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	9,629,142	3,653,890	523,336	60,684	515,077	185,383	331,371	1,283,252		16,182,135	16,021,919
Employees Benefits and Allowances	721,895	387,369	54,728	9,415	63,961	21,049	59,602	209,565		1,527,584	1,612,071
Services	97,174	40,820	37,400	-	247,726	152,818	74,363	811,696		1,461,997	1,667,167
Supplies, Materials and Minor Equipment	494,018	107,828	39,000	-	20,000	16,270	120,250	250,500		1,047,866	791,768
Short Term Loan Interest and Bank Charges									10,000	10,000	10,000
Bad Debt Expense									-	0	0
Transfers	4,000	0	0	0	0	21,500	0	0	(PAYROLL TAX) 355,720	381,220	370,500
TOTALS	10,946,229	4,189,907	654,464	70,099	846,764	397,020	585,586	2,555,013	365,720	20,610,802	20,473,425

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

18-Mar-21

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	796,787						
330	Instructional - Teaching		4,223,173			4,085,025		796,787
350	Instructional - Other					34,097		8,308,198
360	Technical, Specialized and Service							34,097
370	Secretarial, Clerical and Other	350,236						0
390	Information Technology	139,824						350,236
	Total Salaries	1,286,847	4,223,173	0	0	4,119,122	0	139,824
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	140,482	283,647			297,766		9,629,142
5-6XX	SERVICES							721,895
510	Professional, Technical and Specialized	1,000						
520	Communications	31,800						1,000
540	Travel and Meetings	4,100	5,000					31,800
560	Tuition							9,100
570	Printing and Binding		800			800		0
580	Insurance and Bond Premiums							1,600
590	Maintenance and Repair Services		26,100			15,500		0
610	Rentals		4,000					41,600
630	Advertising							4,000
640	Dues and Fees							0
650	Professional and Staff Development							0
680	Information Technology Services	4,400	1,674			2,000		0
	Total Services	41,300	37,574	0	0	18,300	0	8,074
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							97,174
710	Supplies	10,769	114,190			40,764		
740	Curricular and Media Materials		35,150			27,450		165,723
760	Minor Equipment	500	39,800			7,396		62,600
780	Information Technology Equipment		170,998			47,001		47,696
	Total Supplies, Materials & Minor Equipment	11,269	360,138	0	0	122,611	0	217,999
95X-99	TRANSFERS							494,018
960	School Divisions							
980	Organizations, Individuals and Other Entities		4,000					0
	Total Transfers	0	4,000	0	0	0	0	4,000
TOTALS		1,479,898	4,908,532	0	0	4,557,799	0	10,946,229

* 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							0
330	Instructional - Teaching			479,796		909,612	448,692	1,838,100
350	Instructional - Other			414,877	658,968	345,766		1,419,611
360	Technical, Specialized and Service						67,124	67,124
370	Secretarial, Clerical and Other	15,111					22,050	37,161
380	Clinician		291,894					291,894
390	Information Technology							0
	Total Salaries	15,111	291,894	894,673	658,968	1,255,378	537,866	3,653,890
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	2,786	25,663	99,428	105,631	119,867	33,994	387,369
5-6XX	SERVICES							
510	Professional, Technical and Specialized		15,000					15,000
520	Communications		720	2,700		500	500	4,420
540	Travel and Meetings		1,500			5,500		7,000
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services			2,280				2,280
610	Rentals							0
630	Advertising						250	250
640	Dues and Fees							0
650	Professional and Staff Development						2,000	2,000
680	Information Technology Services			2,000			7,870	9,870
	Total Services	0	17,220	6,980	0	6,000	10,620	40,820
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies		5,000	19,738	2,400	10,454	33,695	71,287
740	Curricular and Media Materials			7,200	3,800	2,000	950	13,950
760	Minor Equipment			1,980	400		9,100	11,480
780	Information Technology Equipment					5,000	6,111	11,111
	Total Supplies, Materials & Minor Equipment	0	5,000	28,918	6,600	17,454	49,856	107,828
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		17,897	339,777	1,029,999	771,199	1,398,699	632,336	4,189,907

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 18-Mar-21
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	87,609		87,609
330	Instructional - Teaching		290,326	290,326
350	Instructional - Other		101,994	101,994
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other	43,407		43,407
390	Information Technology			0
	Total Salaries	131,016	392,320	523,336
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	11,000	43,728	54,728
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications			0
530	Utility Services			0
540	Travel and Meetings	4,200		4,200
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services		5,000	5,000
610	Rentals	20,000		20,000
620	Property Taxes			0
630	Advertising	8,200		8,200
640	Dues and Fees			0
650	Professional and Staff Development			0
680	Information Technology Services			0
	Total Services	32,400	5,000	37,400
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies		35,000	35,000
740	Curricular and Media Materials		4,000	4,000
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials & Minor Equipment	0	39,000	39,000
95X-99	TRANSFERS			
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
TOTALS		174,416	480,048	654,464

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

18-Mar-21

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			36,000		36,000
370	Secretarial, Clerical and Other			24,684		24,684
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	60,684	0	60,684
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			9,415		9,415
5-6XX	SERVICES					
510	Professional, Technical and Specialized					0
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	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	0	0
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
	TOTALS	0	0	70,099	0	70,099

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

18-Mar-21

Budget for the Year Ending June 30, 2022

DIVISIONAL ADMINISTRATION		10	20	30	50	TOTALS
CODE	OBJECT \ PROGRAM	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	
3XX	SALARIES					
310	Trustees Remuneration	59,439				59,439
320	Executive, Managerial and Supervisory		122,029	129,836		251,865
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other			203,773		203,773
390	Information Technology					0
	Total Salaries	59,439	122,029	333,609	0	515,077
4XX	EMPLOYEES BENEFITS AND ALLOWANCES		5,097	58,864		63,961
5-6XX	SERVICES					
510	Professional, Technical and Specialized			53,476		53,476
520	Communications	400	900	16,750		18,050
540	Travel and Meetings	7,000	5,000	20,400		32,400
570	Printing and Binding			2,000		2,000
580	Insurance and Bond Premiums			33,000		33,000
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising			18,300		18,300
640	Dues and Fees	36,000	6,500	5,000		47,500
650	Professional and Staff Development		7,000	6,000		13,000
680	Information Technology Services			7,500	22,500	30,000
	Total Services	43,400	19,400	162,426	22,500	247,726
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies			14,500		14,500
740	Curricular and Media Materials					0
760	Minor Equipment			5,500		5,500
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	20,000	0	20,000
95X-99	TRANSFERS					
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0		0
TOTALS		102,839	146,526	574,899	22,500	846,764

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

18-Mar-21

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	21,534	73,414				94,948
330	Instructional - Teaching						0
350	Instructional - Other			90,435			90,435
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	21,534	73,414	90,435	0	0	185,383
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	899	4,294	15,856			21,049
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications						0
540	Travel and Meetings			79,704			79,704
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development				73,114		73,114
680	Information Technology Services						0
	Total Services	0	0	79,704	73,114	0	152,818
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			1,900			1,900
740	Curricular and Media Materials			9,000			9,000
760	Minor Equipment			4,870			4,870
780	Information Technology Equipment			500			500
	Total Supplies, Materials & Minor Equipment	0	0	16,270	0	0	16,270
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities					21,500	21,500
	Total Transfers					21,500	21,500
TOTALS		22,433	77,708	202,265	73,114	21,500	397,020

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

18-Mar-21

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	47,268					47,268
350	Instructional - Other						0
360	Technical, Specialized and Service		259,420				259,420
370	Secretarial, Clerical and Other	24,683					24,683
390	Information Technology						0
	Total Salaries	71,951	259,420		0	0	331,371
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	12,608	46,994				59,602
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications		8,000				8,000
540	Travel and Meetings					50,363	50,363
570	Printing and Binding						0
550	Transportation of Pupils			4,000			4,000
580	Insurance and Bond Premiums		8,500				8,500
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development	1,750	1,750				3,500
680	Information Technology Services						0
	Total Services	1,750	18,250	4,000	0	50,363	74,363
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	800	112,950			2,000	115,750
740	Curricular and Media Materials						0
760	Minor Equipment		2,500				2,500
780	Information Technology Equipment		2,000				2,000
	Total Supplies, Materials & Minor Equipment	800	117,450		0	2,000	120,250
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		87,109	442,114	4,000	0	52,363	585,586

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

18-Mar-21

Budget for the Year Ending June 30, 2022

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	47,270					47,270
360 Technical, Specialized and Service		1,190,144		17,632		1,207,776
370 Secretarial, Clerical and Other	28,206					28,206
390 Information Technology						0
Total Salaries	75,476	1,190,144	0	17,632	0	1,283,252
4XX EMPLOYEES BENEFITS AND ALLOWANCES	13,086	193,854		2,625		209,565
5-6XX SERVICES						
510 Professional, Technical and Specialized						0
520 Communications		23,700				23,700
530 Utility Services		439,521		14,500		454,021
540 Travel and Meetings	3,500					3,500
570 Printing and Binding						0
580 Insurance and Bond Premiums		170,000				170,000
590 Maintenance and Repair Services			37,400	6,000	25,000	68,400
610 Rentals				37,815		37,815
620 Property Taxes		37,500		13,000		50,500
630 Advertising						0
640 Dues and Fees	260					260
650 Professional and Staff Development	2,000	1,500				3,500
680 Information Technology Services						0
Total Services	5,760	672,221	37,400	71,315	25,000	811,696
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies	500	238,000				238,500
740 Curricular and Media Materials						0
760 Minor Equipment		12,000				12,000
780 Information Technology Equipment						0
Total Supplies, Materials & Minor Equipment	500	250,000	0	0	0	250,500
960 School Divisions						
999 Recharge						0
TOTALS	94,822	2,306,219	37,400	91,572	25,000	2,555,013

Budget for the Year Ending June 30, 2022

Category "D" School Buildings	-
Bus Reserve	75,000
Bus Purchases	-
Other Vehicles	-
Furniture/Fixtures & Equipment	-
Computer Hardware & Software	-
Assets Under Construction	-
Other:	

75,000

0

75,000

Budget for the Year Ending June 30, 2022

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

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

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM		Estimated F.T.E. Enrolment September 30, 2021
REGULAR INSTRUCTION		
English Language - Single Track		820.0
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	509.0	
- Francais	-	
- French Immersion	120.0	
- Other Bilingual	-	629.0
Senior Years Technology Education		-
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		1,449.0

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	443
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	191,545
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	186,810
LOADED KILOMETERS (For the period ended June 30)	120,900

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	6.90		0.75		1.85	0.75	0.50	0.50	11.25
330	Instructional - Teaching	89.89	19.00	2.80						111.69
350	Instructional - Other	1.00	42.00	1.40			2.50			46.90
360	Technical, Specialized and Service		2.00		1.36			5.00	23.56	31.92
370	Secretarial, Clerical and Other	8.75	1.02	1.00	0.50	3.89		0.50	0.50	16.16
380	Clinician		3.00							3.00
390	Information Technology	2.00								2.00
TOTALS (excluding Trustees)		108.54	67.02	5.95	1.86	5.74	3.25	6.00	24.56	222.92
510 Clinicians contracted/outourced/private or employed by other divisions on a Full Time Equivalent basis										
310 TRUSTEES										7.00

CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs

Divisional Administration, Function 500	846,764
Less: Liability Insurance	-
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>846,764 (A)</u>

Expense Base

Total Operating Expenses	20,610,802
Plus: Transfers to Capital	75,000
Less: Adult Learning Centres, Function 300	<u>654,464</u>
	<u>20,031,338 (B)</u>

Percentage (A) / (B)	<u>4.23%</u>
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Maximum Allowable Percentage	<u>4.25%</u>
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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	3.46%
Northern Division	4.25%

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

Foreign Student Programs

Expenses ⁽¹⁾	
Instructional	-
Administration (deducted above)	- *
Other:	-
	<u>-</u>
	<u>0</u>

Associated Revenue ⁽²⁾	<u>-</u>
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Self-Administered Pension Plans

Expenses ⁽¹⁾	
Administration (deducted above)	- *
Other:	-
	<u>-</u>
	<u>0</u>

Associated Revenue ⁽²⁾	<u>-</u>
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(1) Incremental costs of the program.
(2) Tuition fees from foreign students or the pension plan administration fee.

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES								
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	REDUCTIONS TO EXPENSES					ALLOWABLE EXPENSES
			CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
< < < < (from Appendix A) > > > >	< < < < (from Appendix B) > > > >							
210 - 260 Student Support Services	3,557,571	0	940,889	0	0	0	0	2,616,682
270 Counselling and Guidance	632,336	0	0	0	0	0	0	632,336
300 Adult Learning Centres	654,464				654,463	0	0	
400 Community Education and Services	70,099		0	0	0	0	0	
620 Library / Media Centre	202,265	0	146,392	0	0	0	0	55,873
630 Professional and Staff Development	73,114	0	0	0	0	0	0	73,114
800 Operations and Maintenance	2,555,013	0	0	57,300	0	0	91,500	2,406,213
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,087,281	57,300	654,463	0	91,500	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,605,810	20,500	1,494,882	45,000	0	(1)
TOTALS	7,744,862	0	2,693,091	77,800	2,149,345	45,000	91,500	5,784,218

OTHER FUNCTION/PROGRAMS EXPENSES	12,865,940
TOTAL EXPENSES	20,610,802

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	12,865,940
TOTAL ALLOWABLE EXPENSES	5,784,218
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(3,166,192)
Base Support (from page 2)	(4,701,944)
Formula Guarantee (from page 2)	0
SCHOOL BUS AMORTIZATION (from F/S)	62,314
TOTAL UNSUPPORTED EXPENSES	10,844,336

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	57,300
Technology Education Equipment & Skills Strategy Equipment Enhancement	20,500
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Amount carried forward to	77,800

CATEGORICAL SUPPORT TO BE ALLOCATED

Special Needs: Coordinator/Clinician		
(A) Maximum Support	183,501	
(B) Eligible Expenses	332,557	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	332,557	
Eligible Support (lesser of A or D)		183,501
Special Needs: Level 2 and 3		757,388
Indigenous Academic Achievement		171,000
Literacy & Numeracy		114,688
Small Schools		
(A) Maximum Support	17,173	
(B) Program Expenses	17,173	
Eligible Support (lesser of A or B)		17,173
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		31,704
Total allocable Categorical Support (carried to Allow Input)		1,275,454
Non-allocable Categorical Support		1,417,637
Total Categorical Support (carried to page 18)		2,693,091

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:

Program 850 School Building Repairs & Replacements	37,400
PLUS: Capitalized Section "D" Expenses (net)	0
Grounds	25,000
LESS: Related revenue other than "D" Support	
Allowable Section "D" Expenses	(C) 62,400
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	(D) 62,400
(cannot be more than amount on line "C")	
Refer to page 2 of the Allowable Expenses Guide when completing this section.	

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

APPENDIX B

OTHER PROVINCIAL GOVERNMENT REVENUE:

	Allocable	Non-allocable	Total
Other Dept. of Education			
General Support Grant		331,664	331,664
Education Property Tax Credit		1,099,041	1,099,041
Tax Incentive Grant		154,704	154,704
All other	1,163,218		1,163,218
Other Provincial Government Departments	654,463		654,463
Total Revenue	1,817,681	1,585,409	3,403,090

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		2,956,168	2,956,168
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	0		0
Residual Fees	5,000		5,000
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	91,500		91,500
Total Revenue	136,500	2,956,168	3,092,668

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	3,403,090
Education Property Tax Credit	(1,099,041)
Tax Incentive Grant	(154,704)
PROVINCIAL REVENUE FOR EQUALIZATION	2,149,345
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES	45,000
(Tuition, Transfer and Residual Fees)	
 TOTAL ALLOCABLE OTHER REVENUE	91,500
 TOTAL ALLOCABLE NON-PROV. SOURCES	136,500