

Manitoba 
Education

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, 2023

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	FTE	COST PER PUPIL	
			EXPENSES	PUPILS	2022/23	2021/22
FUNCTION 100						
ADMINISTRATION	1,511,019	0	1,511,019	1,449.0	1,043	1,052
SENIOR YEARS TECHNOLOGY	0	0	0	0.0	0	0
ENGLISH LANGUAGE	4,886,205	2,000	4,884,205	820.0	5,956	5,969
FRANÇAIS	0	0	0	0.0	0	0
FRENCH IMMERSION	0	0	0	0.0	0	0
DUAL TRACK	4,732,163	0	4,732,163	629.0	7,523	7,237
TOTAL FUNCTION 100	11,129,387	2,000	11,127,387	1,449.0	7,679	7,571
FUNCTION 200						
ADMINISTRATION/COORDINATION	41,772	0	41,772	1,449.0	29	12
CLINICAL AND RELATED SERVICES	328,808	0	328,808	1,449.0	227	224
SPECIAL PLACEMENT	1,019,418	0	1,019,418			
REGULAR PLACEMENT	839,410	0	839,410	1,449.0	579	568
RESOURCE SERVICES	1,420,749	--	1,420,749	1,449.0	981	963
COUNSELLING & GUIDANCE	635,402	--	635,402	1,449.0	439	435
TOTAL FUNCTION 200	4,285,559	0	4,285,559	1,449.0	2,958	2,903
FUNCTION 500						
BOARD OF TRUSTEES	109,222	0	109,222	1,449.0	75	71
INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	148,170	0	148,170	1,449.0	102	101
BUSINESS ADMINISTRATIVE SERVICES	593,906	0	593,906	1,449.0	410	397
MANAGEMENT INFORMATION SERVICES	15,000	--	15,000	1,449.0	10	16
TOTAL FUNCTION 500	866,298	0	866,298	1,449.0	598	584
FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	22,882	--	22,882	1,449.0	16	15
CURRICULUM CONSULTING/DEVELOPMENT	79,262	--	79,262	1,449.0	55	54
LIBRARY/MEDIA CENTRE	196,321	--	196,321	1,449.0	135	134
PROFESSIONAL & STAFF DEVELOPMENT	72,344	--	72,344	1,449.0	50	51
OTHER	14,500	14,500	0	1,449.0	0	0
TOTAL FUNCTION 600	385,309	14,500	370,809	1,449.0	256	254

PUPIL/TEACHER RATIOS:	REGULAR INSTRUCTION		EDUCATOR	
	2022/23	2021/22	2022/23	2021/22
ENROLMENT	1,449.0	1,449.0	1,449.0	1,449.0
TEACHERS	89.89	89.89	116.54	116.54
RATIO	16.1	16.1	12.4	12.4

ANALYSIS OF TRANSPORTATION EXPENSES:	REGULAR	COST PER	COST PER	COST PER LOADED KM	ADMIN., REGULAR AND OTHER (710, 720, 790)	COST PER
	TRANSPORT'N PROGRAM 720	TRANSPORTED PUPIL	TOTAL KM (bus routes)		TOTAL KM (log book)	
2022/23	438,398	981	2.74	4.62	563,858	3.44
2021/22	442,114	998	2.37	3.66	556,404	2.90

TOTAL OPERATING EXPENSE PER PUPIL:	TOTAL EXPENSES	- OPERATING TRANSFERS	CONSOLIDATED EXPENSES	- FUNCTIONS 300 AND 400	EXPENSES FOR PER PUPIL	COST PER PUPIL
2022/23	20,986,284	(16,500)	20,969,784	(777,093)	20,192,691	13,936
2021/22	20,620,953	(22,500)	20,598,453	(724,563)	19,873,890	13,716

SALARY/PERSONNEL REPORT:	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	812,723	6.90	117,786	0	0.00	0
330 INSTRUCTIONAL - TEACHING	8,473,139	89.89	94,261	1,851,345	19.00	97,439
350 INSTRUCTIONAL - OTHER	34,779	1.00	34,779	1,498,641	42.00	35,682
360 TECHNICAL, SPECILIZ'D & SERVICE	0	0.00	0	88,451	2.00	34,226
370 SECRETARIAL, CLERICAL & OTHER	408,543	8.75	46,691	61,421	1.02	60,217
380 CLINICIAN				297,732	2.20	135,333
390 INFORMATION TECHNOLOGY	94,957	1.00	94,957	0	0.00	0

	FUNCTION 500			FUNCTION 600		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	256,903	1.85	138,866	96,847	0.75	129,129
330 INSTRUCTIONAL - TEACHING				0	0.00	0
350 INSTRUCTIONAL - OTHER				0	0.00	0
360 TECHNICAL, SPECILIZ'D & SERVICE	0	0.00	0	92,244	2.50	36,898
370 SECRETARIAL, CLERICAL & OTHER	207,848	3.89	53,431	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	48,213	0.50	96,426	48,215	0.50	96,430
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECILIZ'D & SERVICE	264,608	5.00	52,922	1,231,932	23.56	52,289
370 SECRETARIAL, CLERICAL & OTHER	25,177	0.50	50,354	28,770	0.50	57,540
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0

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**OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2023

Revenue

Provincial Government	17,775,303
Federal Government	-
Municipal Government - Property Tax	3,244,981
- Other	-
Other School Divisions	5,000
First Nations	40,000
Private Organizations and Individuals	-
Other Sources	51,000
	21,116,284

Expenses

Regular Instruction	11,129,387
Student Support Services	4,285,559
Adult Learning Centres	709,312
Community Education and Services	67,781
Divisional Administration	866,298
Instructional and Other Support Services	385,309
Transportation of Pupils	567,858
Operations and Maintenance	2,598,388
Fiscal	376,392
	20,986,284

Current Year Operating Surplus (Deficit)	130,000
Net Transfers from (to) Capital Fund	(130,000)
Net Current Year Surplus (Deficit)	0

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

Budget for the Year Ending June 30, 2023

Funding of Schools Program

Base Support		
Instructional	2,733,450	
Additional Instructional Support for Small Schools	-	
Sparsity	40,919	
Curricular Materials	85,110	
Information Technology	87,947	
Library Services	130,502	
Student Services	472,819	
Counselling and Guidance	117,736	
Professional Development	72,344	
Physical Education	31,625	
Occupancy	904,590	4,677,042
	<hr/>	
Categorical Support		
Transportation	269,744	
Board and Room	-	
Special Needs: Coordinator/Clinician	181,568	
Special Needs: Level 2	491,150	
Special Needs: Level 3	266,238	
Senior Years Technology Education	35,365	
English as an Additional Language	12,800	
Indigenous Academic Achievement (included BSSIP)	171,000	
Indigenous and International Languages	-	
French Language Education	44,209	
Small Schools	18,368	
Enrolment Change	40,151	
Northern Allowance	950,395	
Early Childhood Development Initiative	30,484	
Literacy and Numeracy	113,480	
Education for Sustainable Development	3,500	2,628,452
	<hr/>	
Equalization		5,446,520
Additional Equalization		970,692
Formula Guarantee		68,551
Other Program Support		
School Buildings Support: "D" Projects	57,000	
Technology Education Equipment Replacement	-	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	57,000
	<hr/>	
		<hr/> <hr/>
		13,848,257

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

Budget for the Year Ending June 30, 2023

Other Department of Education and Early Childhood Learning

Non-Resident	235,000
Shared Services	-
Special Needs	-
Institutional Programs	-
Nursing Supports (URIS)	-
Substitute Fees	-
General Support Grant	327,920
Education Property Tax Credit	811,251
Tax Incentive Grant	154,704
Property Tax Offset Grant	623,998
Early Years Enhancement Grant	90,000
Community Schools	160,000
Healthy Schools Initiative	-
Learning to Age 18 Coordinator	20,000
Other:	
Northern Learning Support Center	60,000
Special Needs Additional Funding	48,407
One time wage pressure funding	677,600

3,208,880

Other Provincial Government Departments (Not including GBE's)

Employment Programs	-
Adult Learning Centres	718,166
Other:	-

718,166

Funding of Schools Program (previous page)

13,848,257

TOTAL PROVINCIAL GOVERNMENT REVENUE

17,775,303

**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	4,834,934		
Less: Education Property Tax Credit	(811,251)		
Less: Tax Incentive Grant	(154,704)		
Less: Property Tax Offset Grant	(623,998)	3,244,981	
Other:		-	3,244,981
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)	11,000	
	Building rentals (820)	40,000	
			51,000
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			3,340,981

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	9,824,141	3,777,590	593,343	58,178	525,973	189,091	337,998	1,308,917		16,615,231	16,280,877
Employees Benefits and Allowances	741,703	403,999	48,069	9,603	65,240	21,470	60,794	213,757		1,564,635	1,541,557
Services	103,050	31,420	41,900	-	254,085	152,048	58,816	846,214		1,487,533	1,427,678
Supplies, Materials and Minor Equipment	458,493	72,550	26,000	-	21,000	8,200	110,250	229,500		925,993	982,621
Short Term Loan Interest and Bank Charges									10,000	10,000	10,000
Bad Debt Expense									-	0	0
Transfers	2,000	0	0	0	0	14,500	0	0	(PAYROLL TAX) 366,392	382,892	378,220
TOTALS	11,129,387	4,285,559	709,312	67,781	866,298	385,309	567,858	2,598,388	376,392	20,986,284	20,620,953

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	812,723					812,723	
330	Instructional - Teaching		4,257,337			4,215,802	8,473,139	
350	Instructional - Other					34,779	34,779	
360	Technical, Specialized and Service					0	0	
370	Secretarial, Clerical and Other	408,543					408,543	
390	Information Technology	94,957					94,957	
	Total Salaries	1,316,223	4,257,337	0	0	4,250,581	9,824,141	
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	148,662	285,767			307,274	741,703	
5-6XX	SERVICES							
510	Professional, Technical and Specialized						0	
520	Communications	33,800					33,800	
540	Travel and Meetings	3,250	5,000	0			8,250	
560	Tuition						0	
570	Printing and Binding		400			400	800	
580	Insurance and Bond Premiums						0	
590	Maintenance and Repair Services		35,967			17,983	53,950	
610	Rentals		2,000				2,000	
630	Advertising						0	
640	Dues and Fees						0	
650	Professional and Staff Development						0	
680	Information Technology Services	2,450	800			1,000	4,250	
	Total Services	39,500	44,167	0	0	19,383	103,050	
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	6,384	113,377			25,058	144,819	
740	Curricular and Media Materials		38,150			30,500	68,650	
760	Minor Equipment	250	19,085			11,500	30,835	
780	Information Technology Equipment		126,322			87,867	214,189	
	Total Supplies, Materials & Minor Equipment	6,634	296,934	0	0	154,925	458,493	
95X-99	TRANSFERS							
960	School Divisions						0	
980	Organizations, Individuals and Other Entities		2,000				2,000	
	Total Transfers	0	2,000	0	0	0	2,000	
TOTALS		1,511,019	4,886,205	0	0	4,732,163	11,129,387	

* 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							0
330	Instructional - Teaching			465,875		927,804	457,666	1,851,345
350	Instructional - Other			423,175	722,786	352,680		1,498,641
360	Technical, Specialized and Service				0		68,451	68,451
370	Secretarial, Clerical and Other	38,930					22,491	61,421
380	Clinician		297,732					297,732
390	Information Technology							0
	Total Salaries	38,930	297,732	889,050	722,786	1,280,484	548,608	3,777,590
4XX EMPLOYEES BENEFITS AND ALLOWANCES								
		2,842	26,176	101,418	116,624	122,265	34,674	403,999
5-6XX SERVICES								
510	Professional, Technical and Specialized		0					0
520	Communications		900	3,800		500	400	5,600
540	Travel and Meetings		1,500	0	0	5,500		7,000
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services			7,700				7,700
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			1,000	0		7,870	8,870
	Total Services	0	2,400	12,500	0	6,000	10,520	31,420
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies		2,500	9,250	0	7,000	27,100	45,850
740	Curricular and Media Materials			6,700	0	0	0	6,700
760	Minor Equipment		0	500	0	0	8,500	9,000
780	Information Technology Equipment			0	0	5,000	6,000	11,000
	Total Supplies, Materials & Minor Equipment	0	2,500	16,450	0	12,000	41,600	72,550
95X-99 TRANSFERS								
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		41,772	328,808	1,019,418	839,410	1,420,749	635,402	4,285,559

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

Budget for the Year Ending June 30, 2023

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			33,000		33,000
370	Secretarial, Clerical and Other			25,178		25,178
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	58,178	0	58,178
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			9,603		9,603
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	67,781	0	67,781

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 28-Mar-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	93,240		93,240
330	Instructional - Teaching		352,685	352,685
350	Instructional - Other		104,957	104,957
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other	42,461		42,461
390	Information Technology			0
	Total Salaries	135,701	457,642	593,343
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	9,512	38,557	48,069
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications	1,500		1,500
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			0
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		8,000	8,000
680	Information Technology Services			0
	Total Services	33,900	8,000	41,900
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies		22,000	22,000
740	Curricular and Media Materials		4,000	4,000
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials & Minor Equipment	0	26,000	26,000
95X-99	TRANSFERS			
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
TOTALS		179,113	530,199	709,312

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	61,222				61,222
320	Executive, Managerial and Supervisory		124,470	132,433		256,903
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other			207,848		207,848
390	Information Technology					0
	Total Salaries	61,222	124,470	340,281	0	525,973
4XX EMPLOYEES BENEFITS AND ALLOWANCES						
			5,200	60,040		65,240
5-6XX SERVICES						
510	Professional, Technical and Specialized			58,436		58,436
520	Communications			16,000		16,000
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			46,264		46,264
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising			13,500		13,500
640	Dues and Fees	36,000	6,500	6,075		48,575
650	Professional and Staff Development		7,000	8,000		15,000
680	Information Technology Services			6,910	15,000	21,910
	Total Services	43,000	18,500	177,585	15,000	254,085
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	5,000		12,000		17,000
740	Curricular and Media Materials					0
760	Minor Equipment			4,000		4,000
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	5,000	0	16,000	0	21,000
95X-99 TRANSFERS						
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0		0
TOTALS		109,222	148,170	593,906	15,000	866,298

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2023

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	21,965	74,882				96,847
330	Instructional - Teaching						0
350	Instructional - Other						0
360	Technical, Specialized and Service			92,244			92,244
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	21,965	74,882	92,244	0	0	189,091
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	917	4,380	16,173			21,470
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				72,344		72,344
680	Information Technology Services						0
	Total Services	0	0	79,704	72,344	0	152,048
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			0			0
740	Curricular and Media Materials			8,200			8,200
760	Minor Equipment			0			0
780	Information Technology Equipment			0			0
	Total Supplies, Materials & Minor Equipment	0	0	8,200	0	0	8,200
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities					14,500	14,500
	Total Transfers					14,500	14,500
TOTALS		22,882	79,262	196,321	72,344	14,500	385,309

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	48,213					48,213
350	Instructional - Other						0
360	Technical, Specialized and Service		264,608				264,608
370	Secretarial, Clerical and Other	25,177					25,177
390	Information Technology						0
	Total Salaries	73,390	264,608		0	0	337,998
4XX EMPLOYEES BENEFITS AND ALLOWANCES							
		12,860	47,934				60,794
5-6XX SERVICES							
510	Professional, Technical and Specialized						0
520	Communications		8,000				8,000
540	Travel and Meetings					34,650	34,650
570	Printing and Binding			4,000			4,000
550	Transportation of Pupils						0
580	Insurance and Bond Premiums		8,906				8,906
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees	260					260
650	Professional and Staff Development	1,500	1,500				3,000
680	Information Technology Services						0
	Total Services	1,760	18,406	4,000	0	34,650	58,816
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	800	102,950			2,000	105,750
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	107,450		0	2,000	110,250
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		88,810	438,398	4,000	0	36,650	567,858

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	48,215					48,215
360	Technical, Specialized and Service		1,213,947		17,985		1,231,932
370	Secretarial, Clerical and Other	28,770					28,770
390	Information Technology						0
	Total Salaries	76,985	1,213,947	0	17,985	0	1,308,917
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	13,348	197,731		2,678		213,757
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications		23,500				23,500
530	Utility Services		409,878		16,159		426,037
540	Travel and Meetings	3,500					3,500
570	Printing and Binding						0
580	Insurance and Bond Premiums		232,417				232,417
590	Maintenance and Repair Services			38,000	6,000	25,000	69,000
610	Rentals		0		38,000		38,000
620	Property Taxes		37,500		13,000		50,500
630	Advertising						0
640	Dues and Fees	260					260
650	Professional and Staff Development	1,500	1,500				3,000
680	Information Technology Services						0
	Total Services	5,260	704,795	38,000	73,159	25,000	846,214
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	500	219,000				219,500
740	Curricular and Media Materials						0
760	Minor Equipment		10,000				10,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	500	229,000	0	0	0	229,500
960	School Divisions						
999	Recharge						0
TOTALS		96,093	2,345,473	38,000	93,822	25,000	2,598,388

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

Budget for the Year Ending June 30, 2023

Transfers to Capital Fund		
Category "D" School Buildings	-	
Bus Reserve	-	
Bus Purchases	90,000	
Other Vehicles	40,000	
Furniture/Fixtures & Equipment	-	
Computer Hardware & Software	-	
Assets Under Construction	-	
Other: _____	-	

		130,000
 Less: Transfers from Capital Fund		
_____	-	

		0
 Net Transfers to (from) Capital Fund		130,000

CAPITAL EXPENDITURES FOR STATISTICS CANADA

Budget for the Year Ending June 30, 2023

<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	165,000	40,000	205,000
Software			-
Total	165,000	40,000	205,000

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, 2022
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	-
Senior Years Technology Education	<u>629.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>1,449.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	447
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	164,006
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	159,952
LOADED KILOMETERS (For the period ended June 30)	94,905

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	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						44.40
360	Technical, Specialized and Service		2.00		1.36		2.50	5.00	23.56	34.42
370	Secretarial, Clerical and Other	8.75	1.02	1.00	0.50	3.89		0.50	0.50	16.16
380	Clinician		2.20							2.20
390	Information Technology	1.00								1.00
TOTALS (excluding Trustees)		107.54	66.22	5.95	1.86	5.74	3.25	6.00	24.56	221.12

510 Clinicians contracted/outsourced/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	866,298
Less: Liability Insurance	20,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	5,000
	<u>841,298 (A)</u>

Expense Base

Total Operating Expenses	20,986,284
Plus: Transfers to Capital	130,000
Less: Adult Learning Centres, Function 300	709,312
	<u>20,406,972 (B)</u>

Percentage (A) / (B)

4.12%

Maximum Allowable Percentage

4.25%

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>0</u>

Associated Revenue ⁽²⁾

-

Self-Administered Pension Plans

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

Associated Revenue ⁽²⁾

-

(1) Incremental costs of the program.

(2) Tuition fees from foreign students or the pension plan administration fee.

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES								
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	3,650,157	0	938,956	0	48,407	0	0	2,662,794
270 Counselling and Guidance	635,402	0	0	0	0	0	0	635,402
300 Adult Learning Centres	709,312				718,166	0	0	
400 Community Education and Services	67,781		0	0	0	0	0	
620 Library / Media Centre	196,321	0	143,964	0	0	0	0	52,357
630 Professional and Staff Development	72,344	0	0	0	0	0	0	72,344
800 Operations and Maintenance	2,598,388	40,000	0	57,000	0	0	51,000	2,530,388
<i>ALLOCATED ADJUSTMENTS/REDUCTIONS</i>		40,000	1,082,920	57,000	766,573	0	51,000	
<i>UNALLOCATED ADJUSTMENTS/REDUCTIONS</i>		0	1,545,532	0	1,570,520	45,000	0	(1)
TOTALS	7,929,705	40,000	2,628,452	57,000	2,337,093	45,000	51,000	5,953,285

OTHER FUNCTION/PROGRAMS EXPENSES	13,056,579
TOTAL EXPENSES	20,986,284

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	13,056,579
TOTAL ALLOWABLE EXPENSES	5,953,285
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(3,161,052)
Base Support (from page 2)	(4,677,042)
Formula Guarantee (from page 2)	(68,551)
SCHOOL BUS AMORTIZATION (from F/S)	63,920
TOTAL UNSUPPORTED EXPENSES	11,167,139

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

APPENDIX A

ADJUSTMENTS TO EXPENSES: (enter deductions as negative amounts)	Function/ Program	Amount
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)		
Vehicle - Utility	800	40,000
Total Adjustments to Expenses (carried to page 18)		<u>40,000</u>
(1) Net of all related revenues.		
(2) For capitalized energy management systems costs and other capitalized items, lease and loan payments for eligible equipment may be included.		

CATEGORICAL SUPPORT TO BE ALLOCATED		
Special Needs: Coordinator/Clinician		
(A) Maximum Support	181,568	
(B) Eligible Expenses	323,908	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	323,908	
Eligible Support (lesser of A or D)		181,568
Special Needs: Level 2 and 3		757,388
Indigenous Academic Achievement		171,000
Literacy & Numeracy		113,480
Small Schools		
(A) Maximum Support	18,368	
(B) Program Expenses	18,368	
Eligible Support (lesser of A or B)		18,368
Board and Room		
(A) Maximum Support	0	
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		30,484
Total allocable Categorical Support (carried to Allow Input)		<u>1,272,288</u>
Non-allocable Categorical Support		<u>1,356,164</u>
Total Categorical Support (carried to page 18)		<u>2,628,452</u>

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	57,000
Technology Education Equipment & Skills Strategy Equipment Enhancement	0
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Amount carried forward to	<u>57,000</u>

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:	
Program 850 School Building Repairs & Replacements	38,000
PLUS: Capitalized Section "D" Expenses (net)	0
Grounds	25,000
LESS: Related revenue other than "D" Support	
Allowable Section "D" Expenses	(C) 63,000
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	(D) 63,000
(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		Kelsey School Division : 2022/23 FRAME Budget								28-Mar-22
2										
3		CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES								APPENDIX B
4										
5										
6		<u>OTHER PROVINCIAL GOVERNMENT REVENUE:</u>								
7										
8			Allocable	Non-allocable	Total					
9		Other Dept. of Education								
10		General Support Grant		327,920	327,920					
11		Education Property Tax Credit		811,251	811,251					
12		Tax Incentive Grant		154,704	154,704					
13		Property Tax Offset Grant		623,998	623,998					
14		All other	1,291,007		1,291,007					
15		Other Provincial Government Departments	718,166		718,166					
17		Total Revenue	2,009,173	1,917,873	3,927,046					
18										
19										
20										
21		<u>NON-PROVINCIAL SOURCES:</u>								
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		3,244,981	3,244,981					
29		Other	0		0					
30		Other School Divisions								
31		Tuition Fees	0		0					
32		Transfer Fees	0		0					
33		Residual Fees	5,000		5,000					
34		All other	0		0					
35		First Nations								
36		Tuition Fees	40,000		40,000					
37		All other	0		0					
38		Private Organizations and Individuals								
39		Tuition Fees	0		0					
40		Ancillary Services	0		0					
41		Other Sources								
42		Interest		0	0					
43		Donations	0		0					
44		Other	51,000		51,000					
45										
46		Total Revenue	96,000	3,244,981	3,340,981					

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	3,927,046
Education Property Tax Credit	(811,251)
Tax Incentive Grant	(154,704)
Property Tax Offset Grant	(623,998)
PROVINCIAL REVENUE FOR EQUALIZATION	2,337,093
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	45,000
 TOTAL ALLOCABLE OTHER REVENUE (to agree with total other revenue on page 18)	51,000
 TOTAL ALLOCABLE NON-PROV. SOURCES	96,000