

BRANDON SCHOOL DIVISION

1031 - 6th STREET
BRANDON, MANITOBA R7A 4K5

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 centers, professional development, and curriculum consulting and development.

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

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

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

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

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**OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2023

Revenue

| | |
|---------------------------------------|-------------|
| Provincial Government | 69,709,692 |
| Federal Government | 25,800 |
| Municipal Government - Property Tax | 42,907,108 |
| - Other | - |
| Other School Divisions | 424,400 |
| First Nations | 327,600 |
| Private Organizations and Individuals | 802,600 |
| Other Sources | 122,600 |
| | 114,319,800 |

Expenses

| | |
|--|-------------|
| Regular Instruction | 70,093,700 |
| Student Support Services | 23,331,100 |
| Adult Learning Centres | - |
| Community Education and Services | 438,600 |
| Divisional Administration | 3,165,100 |
| Instructional and Other Support Services | 2,842,100 |
| Transportation of Pupils | 2,908,200 |
| Operations and Maintenance | 9,701,400 |
| Fiscal | 2,011,300 |
| | 114,491,500 |

| | |
|--|-----------|
| Current Year Operating Surplus (Deficit) | (171,700) |
| Net Transfers from (to) Capital Fund | 0 |
| Net Current Year Surplus (Deficit) | (171,700) |

OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2023

Funding of Schools Program

| | | |
|--|------------|------------|
| Base Support | | |
| Instructional | 16,904,600 | |
| Additional Instructional Support for Small Schools | - | |
| Sparsity | 124,900 | |
| Curricular Materials | 526,400 | |
| Information Technology | 543,900 | |
| Library Services | 807,100 | |
| Student Services | 2,971,000 | |
| Counselling and Guidance | 728,100 | |
| Professional Development | 403,500 | |
| Physical Education | 191,800 | |
| Occupancy | 3,118,200 | 26,319,500 |
| Categorical Support | | |
| Transportation | 1,129,300 | |
| Board and Room | - | |
| Special Needs: Coordinator/Clinician | 657,900 | |
| Special Needs: Level 2 | 1,263,500 | |
| Special Needs: Level 3 | 1,394,600 | |
| Senior Years Technology Education | 560,400 | |
| English as an Additional Language | 781,100 | |
| Indigenous Academic Achievement (included BSSIP) | 370,000 | |
| Indigenous and International Languages | 2,000 | |
| French Language Education | 208,500 | |
| Small Schools | 22,700 | |
| Enrolment Change | 203,700 | |
| Northern Allowance | - | |
| Early Childhood Development Initiative | 154,700 | |
| Literacy and Numeracy | 760,800 | |
| Education for Sustainable Development | 16,800 | 7,526,000 |
| Equalization | | 20,557,600 |
| Additional Equalization | | - |
| Formula Guarantee | | - |
| Other Program Support | | |
| School Buildings Support: "D" Projects | 210,400 | |
| Technology Education Equipment Replacement | 95,400 | |
| Skills Strategy Equipment Enhancement | - | |
| Other Minor Capital Support | - | |
| Prior Year Support | | |
| Curricular Materials | - | |
| School Buildings Support: "D" Projects | - | |
| Technology Education Equipment | - | 305,800 |
| | | 54,708,900 |

**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 | - | |
| Shared Services | 13,300 | |
| Special Needs | - | |
| Institutional Programs | - | |
| Nursing Supports (URIS) | - | |
| Substitute Fees | 7,100 | |
| General Support Grant | 1,633,239 | |
| Education Property Tax Credit | 5,893,824 | |
| Tax Incentive Grant | 910,251 | |
| Property Tax Offset Grant | 1,460,878 | |
| Early Years Enhancement Grant | 851,200 | |
| Community Schools | 160,000 | |
| Healthy Schools Initiative | - | |
| Learning to Age 18 Coordinator | 43,700 | |
| Other: | - | |
| Special Needs Additional Funding | 252,300 | |
| Career Development Fund | 75,000 | |
| Mental Health and Addiction | 100,000 | |
| Incremental Cost Pressures - Wage Assistance | 3,586,300 | |
| Test Marking | 13,700 | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | 15,000,792 |

Other Provincial Government Departments (Not including GBE's)

| | | |
|------------------------|---|---|
| Employment Programs | - | |
| Adult Learning Centres | - | |
| Other: | - | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | 0 |

Funding of Schools Program (previous page) 54,708,900

TOTAL PROVINCIAL GOVERNMENT REVENUE 69,709,692

**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 | 25,800 | |
| English as an Additional Language (Adults) | - | |
| Other: | - | |
| _____ | | |
| _____ | | |
| _____ | | |
| | | 25,800 |

Municipal Government

| | | |
|-------------------------------------|-------------|------------|
| Special Requirement | 51,172,061 | |
| Less: Education Property Tax Credit | (5,893,824) | |
| Less: Tax Incentive Grant | (910,251) | |
| Less: Property Tax Offset Grant | (1,460,878) | 42,907,108 |
| Other: | - | 42,907,108 |
| _____ | | |
| | | |

Other School Divisions

| | | |
|-------------------------------------|---------|---------|
| Tuition Fees | | |
| Transfer Fees | 65,000 | |
| Residual Fees | 358,800 | |
| Transportation of Pupils | | |
| Other: <u>Substitute Recoveries</u> | 600 | |
| _____ | | |
| _____ | | |
| | | 424,400 |

First Nations

| | | |
|--------------------------|---------|---------|
| Tuition Fees | 327,600 | |
| Transportation of Pupils | - | |
| Other: | - | |
| _____ | | |
| _____ | | |
| | | 327,600 |

Private Organizations and Individuals (Includes GBE's)

| | | |
|---|---------|---------|
| Regular Tuition | - | |
| International Tuition | 39,000 | |
| Continuing Education | - | |
| Other Tuition: | - | |
| Food Service | 150,000 | |
| Government Business Enterprises (GBE's) | - | |
| Other: | - | |
| <u>Joint Use Recoveries</u> | 85,200 | |
| <u>Rentals</u> | 128,900 | |
| <u>Ancillary Services</u> | 57,600 | |
| <u>Expense Recoveries</u> | 179,800 | |
| <u>PMHA Recovery</u> | 162,100 | 802,600 |
| _____ | | |

Other Sources

| | | |
|-----------|---------|---------|
| Interest | 122,600 | |
| Donations | - | |
| Other: | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| | | 122,600 |

| | | |
|--|--|-------------------|
| TOTAL NON-PROVINCIAL GOVERNMENT REVENUE | | <u>44,610,108</u> |
|--|--|-------------------|

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 | 60,920,300 | 20,678,600 | - | 278,700 | 2,060,900 | 1,627,500 | 1,758,100 | 4,266,900 | | 91,591,000 | 88,211,200 |
| Employees Benefits and Allowances | 3,794,800 | 2,075,700 | - | 46,300 | 301,800 | 140,900 | 324,000 | 788,200 | | 7,471,700 | 6,708,900 |
| Services | 894,300 | 274,000 | - | 33,800 | 754,700 | 955,600 | 226,900 | 3,565,100 | | 6,704,400 | 6,387,100 |
| Supplies, Materials and Minor Equipment | 4,395,200 | 302,800 | - | 79,800 | 47,700 | 118,100 | 599,200 | 1,081,200 | | 6,624,000 | 6,476,200 |
| Short Term Loan Interest and Bank Charges | | | | | | | | | 25,100 | 25,100 | 3,300 |
| Bad Debt Expense | | | | | | | | | - | 0 | 0 |
| Transfers | 89,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (PAYROLL TAX) 1,986,200 | 2,075,300 | 1,986,000 |
| TOTALS | 70,093,700 | 23,331,100 | 0 | 438,600 | 3,165,100 | 2,842,100 | 2,908,200 | 9,701,400 | 2,011,300 | 114,491,500 | 109,772,700 |

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 | 5,035,800 | | | | | 5,035,800 | |
| 330 | Instructional - Teaching | | 40,860,400 | | 1,928,700 | 6,666,900 | 52,032,200 | |
| 350 | Instructional - Other | | 1,103,900 | | 47,800 | 193,700 | 1,607,200 | |
| 360 | Technical, Specialized and Service | 90,900 | 6,000 | | | 27,400 | 181,600 | |
| 370 | Secretarial, Clerical and Other | 1,464,200 | | | | | 1,464,200 | |
| 390 | Information Technology | 599,300 | | | | | 599,300 | |
| | Total Salaries | 7,190,200 | 41,970,300 | 0 | 1,976,500 | 6,888,000 | 60,920,300 | |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | 612,300 | 2,472,400 | | 116,000 | 396,200 | 3,794,800 | |
| 5-6XX | SERVICES | | | | | | | |
| 510 | Professional, Technical and Specialized | | 14,000 | | | | 14,000 | |
| 520 | Communications | 98,700 | | | | | 98,700 | |
| 540 | Travel and Meetings | 9,500 | 10,500 | | 2,500 | 5,000 | 33,500 | |
| 560 | Tuition | | | | | | 0 | |
| 570 | Printing and Binding | | | | | | 0 | |
| 580 | Insurance and Bond Premiums | | | | | | 0 | |
| 590 | Maintenance and Repair Services | 11,500 | 70,800 | | 3,000 | 14,900 | 100,200 | |
| 610 | Rentals | 2,000 | 47,500 | | 1,800 | 8,400 | 59,700 | |
| 630 | Advertising | 5,500 | | | | | 5,500 | |
| 640 | Dues and Fees | 1,900 | 9,200 | | 600 | 1,400 | 13,100 | |
| 650 | Professional and Staff Development | 26,600 | | | | | 26,600 | |
| 680 | Information Technology Services | 373,200 | 150,300 | | | 19,500 | 543,000 | |
| | Total Services | 528,900 | 302,300 | 0 | 7,900 | 49,200 | 894,300 | |
| 7XX | SUPPLIES, MATERIALS & MINOR EQUIPMENT | | | | | | | |
| 710 | Supplies | 20,700 | 1,345,300 | | 57,500 | 172,800 | 2,160,600 | |
| 740 | Curricular and Media Materials | | 774,300 | | 26,000 | 89,600 | 916,200 | |
| 760 | Minor Equipment | 3,500 | 269,600 | | 7,800 | 23,700 | 430,000 | |
| 780 | Information Technology Equipment | 14,400 | 756,700 | | 22,300 | 95,000 | 888,400 | |
| | Total Supplies, Materials & Minor Equipment | 38,600 | 3,145,900 | 0 | 113,600 | 381,100 | 4,395,200 | |
| 95X-99 | TRANSFERS | | | | | | | |
| 960 | School Divisions | | 89,100 | | | | 89,100 | |
| 980 | Organizations, Individuals and Other Entities | | | | | | 0 | |
| | Total Transfers | 0 | 89,100 | 0 | 0 | 0 | 89,100 | |
| TOTALS | | 8,370,000 | 47,980,000 | 0 | 2,214,000 | 7,714,500 | 3,815,200 | 70,093,700 |

* 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 | TOTALS |
|---|---|----------------------------------|-------------------------------------|----------------------|----------------------|----------------------|-----------------------------|------------|
| CODE | OBJECT \ PROGRAM | ADMINISTRATION /CO-ORDINATION | CLINICAL AND RELATED SERVICES | SPECIAL PLACEMENT | REGULAR PLACEMENT | RESOURCE SERVICES | COUNSELLING AND GUIDANCE | |
| 3XX SALARIES | | | | | | | | |
| 320 | Executive, Managerial and Supervisory | 84,100 | | | | | | 84,100 |
| 330 | Instructional - Teaching | | | 744,900 | 3,417,100 | 3,727,500 | 2,260,000 | 10,149,500 |
| 350 | Instructional - Other | | 4,900 | | 6,708,800 | 153,300 | 487,300 | 7,354,300 |
| 360 | Technical, Specialized and Service | | | | | | | 0 |
| 370 | Secretarial, Clerical and Other | 68,100 | | | | | | 68,100 |
| 380 | Clinician | | 3,022,600 | | | | | 3,022,600 |
| 390 | Information Technology | | | | | | | 0 |
| | Total Salaries | 152,200 | 3,027,500 | 744,900 | 10,125,900 | 3,880,800 | 2,747,300 | 20,678,600 |
| 4XX EMPLOYEES BENEFITS AND ALLOWANCES | | 16,400 | 158,300 | 40,300 | 1,436,300 | 221,000 | 203,400 | 2,075,700 |
| 5-6XX SERVICES | | | | | | | | |
| 510 | Professional, Technical and Specialized | | 26,700 | | 5,600 | 22,900 | 115,600 | 170,800 |
| 520 | Communications | 800 | 5,100 | | | 1,000 | 300 | 7,200 |
| 540 | Travel and Meetings | 100 | 44,800 | | 3,600 | 6,100 | 13,100 | 67,700 |
| 560 | Tuition | | | | | | | 0 |
| 570 | Printing and Binding | | | | | | | 0 |
| 580 | Insurance and Bond Premiums | | | | | | | 0 |
| 590 | Maintenance and Repair Services | | | | | | | 0 |
| 610 | Rentals | 1,300 | | | | | | 1,300 |
| 630 | Advertising | 3,500 | | | | | | 3,500 |
| 640 | Dues and Fees | | | | | | | 0 |
| 650 | Professional and Staff Development | 4,800 | | | | | | 4,800 |
| 680 | Information Technology Services | 18,700 | | | | | | 18,700 |
| | Total Services | 29,200 | 76,600 | 0 | 9,200 | 30,000 | 129,000 | 274,000 |
| 7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT | | | | | | | | |
| 710 | Supplies | 7,600 | 102,800 | 31,500 | 23,700 | 90,800 | | 256,400 |
| 740 | Curricular and Media Materials | | 1,600 | 700 | | | | 2,300 |
| 760 | Minor Equipment | | 17,800 | | | | | 17,800 |
| 780 | Information Technology Equipment | | 26,300 | | | | | 26,300 |
| | Total Supplies, Materials & Minor Equipment | 7,600 | 148,500 | 32,200 | 23,700 | 90,800 | 0 | 302,800 |
| 95X-99 TRANSFERS | | | | | | | | |
| 960 | School Divisions | | | | | | | 0 |
| 980 | Organizations, Individuals and Other Entities | | | | | | | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 | | | 0 |
| TOTALS | | 205,400 | 3,410,900 | 817,400 | 11,595,100 | 4,222,600 | 3,079,700 | 23,331,100 |

7

| 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 |

8

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 | | | 103,600 | 80,400 | 184,000 |
| 360 | Technical, Specialized and Service | | | 68,300 | | 68,300 |
| 370 | Secretarial, Clerical and Other | | | | | 0 |
| 380 | Clinician | | | | 26,400 | 26,400 |
| 390 | Information Technology | | | | | 0 |
| Total Salaries | | 0 | 0 | 171,900 | 106,800 | 278,700 |
| 4XX EMPLOYEES BENEFITS AND ALLOWANCES | | | | 29,900 | 16,400 | 46,300 |
| 5-6XX SERVICES | | | | | | |
| 510 | Professional, Technical and Specialized | | | | 28,700 | 28,700 |
| 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 | | | | 5,100 | 5,100 |
| 650 | Professional and Staff Development | | | | | 0 |
| 680 | Information Technology Services | | | | | 0 |
| Total Services | | 0 | 0 | 0 | 33,800 | 33,800 |
| 7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT | | | | | | |
| 710 | Supplies | | | 39,200 | 35,400 | 74,600 |
| 740 | Curricular and Media Materials | | | | | 0 |
| 760 | Minor Equipment | | | 5,200 | | 5,200 |
| 780 | Information Technology Equipment | | | | | 0 |
| Total Supplies, Materials & Minor Equipment | | 0 | 0 | 44,400 | 35,400 | 79,800 |
| 95X-99 TRANSFERS | | | | | | |
| 980 | Organizations, Individuals and Other Entities | | | | | 0 |
| 999 | Recharge | | | | | 0 |
| Total Transfers | | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 0 | 0 | 246,200 | 192,400 | 438,600 |

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2023

| DIVISIONAL ADMINISTRATION | | 10 | 20 | 30 | 50 | |
|---------------------------|---|-------------------|---|--------------------------------------|---------------------------------|------------------|
| | | BOARD OF TRUSTEES | INSTRUCTIONAL MANAGEMENT & ADMINISTRATION | BUSINESS AND ADMINISTRATIVE SERVICES | MANAGEMENT INFORMATION SERVICES | TOTALS |
| CODE | OBJECT \ PROGRAM | | | | | |
| 3XX | SALARIES | | | | | |
| 310 | Trustees Remuneration | 167,400 | | | | 167,400 |
| 320 | Executive, Managerial and Supervisory | | 380,600 | 413,400 | 137,500 | 931,500 |
| 360 | Technical, Specialized and Service | | | 263,700 | | 263,700 |
| 370 | Secretarial, Clerical and Other | | 139,000 | 559,300 | 0 | 698,300 |
| 390 | Information Technology | | | | | 0 |
| | Total Salaries | 167,400 | 519,600 | 1,236,400 | 137,500 | 2,060,900 |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | 7,400 | 42,500 | 230,700 | 21,200 | 301,800 |
| 5-6XX | SERVICES | | | | | |
| 510 | Professional, Technical and Specialized | 0 | 20,000 | 66,600 | | 86,600 |
| 520 | Communications | 700 | 5,400 | 27,300 | 900 | 34,300 |
| 540 | Travel and Meetings | 37,700 | 19,800 | 14,000 | | 71,500 |
| 570 | Printing and Binding | | | | | 0 |
| 580 | Insurance and Bond Premiums | | | 159,400 | | 159,400 |
| 590 | Maintenance and Repair Services | | 4,500 | 9,200 | | 13,700 |
| 610 | Rentals | | | 7,700 | 1,200 | 8,900 |
| 630 | Advertising | | | 4,100 | | 4,100 |
| 640 | Dues and Fees | 157,200 | 7,500 | 5,800 | | 170,500 |
| 650 | Professional and Staff Development | 13,500 | 6,100 | 28,000 | 3,900 | 51,500 |
| 680 | Information Technology Services | | | | 154,200 | 154,200 |
| | Total Services | 209,100 | 63,300 | 322,100 | 160,200 | 754,700 |
| 7XX | SUPPLIES, MATERIALS & MINOR EQUIPMENT | | | | | |
| 710 | Supplies | 2,000 | 11,400 | 14,000 | 4,700 | 32,100 |
| 740 | Curricular and Media Materials | | | | | 0 |
| 760 | Minor Equipment | | 300 | 2,200 | | 2,500 |
| 780 | Information Technology Equipment | | | | 13,100 | 13,100 |
| | Total Supplies, Materials & Minor Equipment | 2,000 | 11,700 | 16,200 | 17,800 | 47,700 |
| 95X-99 | TRANSFERS | | | | | |
| 960 | School Divisions | | | | | 0 |
| 980 | Organizations, Individuals and Other Entities | | | | | 0 |
| 999 | Recharge | | | | | 0 |
| | Total Transfers | 0 | 0 | 0 | | 0 |
| TOTALS | | 385,900 | 637,100 | 1,805,400 | 336,700 | 3,165,100 |

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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 | 86,800 | | | | | 86,800 |
| 330 | Instructional - Teaching | | 291,300 | 505,700 | 425,500 | | 1,222,500 |
| 350 | Instructional - Other | | | 137,400 | 7,300 | 38,700 | 183,400 |
| 360 | Technical, Specialized and Service | | | | 63,900 | 15,100 | 79,000 |
| 370 | Secretarial, Clerical and Other | 32,500 | | | 23,300 | | 55,800 |
| 390 | Information Technology | | | | | | 0 |
| | Total Salaries | 119,300 | 291,300 | 643,100 | 520,000 | 53,800 | 1,627,500 |
| 4XX EMPLOYEES BENEFITS AND ALLOWANCES | | 10,600 | 13,300 | 54,400 | 53,200 | 9,400 | 140,900 |
| 5-6XX SERVICES | | | | | | | |
| 510 | Professional, Technical and Specialized | | 11,300 | | | | 11,300 |
| 520 | Communications | | 2,500 | 300 | | 700 | 3,500 |
| 540 | Travel and Meetings | | 7,200 | 800 | | 7,000 | 15,000 |
| 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 | | 500 | | | | 500 |
| 640 | Dues and Fees | | | | | 12,300 | 12,300 |
| 650 | Professional and Staff Development | 4,800 | | | 874,800 | | 879,600 |
| 680 | Information Technology Services | | | 22,000 | 11,400 | | 33,400 |
| | Total Services | 4,800 | 21,500 | 23,100 | 886,200 | 20,000 | 955,600 |
| 7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT | | | | | | | |
| 710 | Supplies | | 22,100 | 6,800 | | 30,600 | 59,500 |
| 740 | Curricular and Media Materials | | | 58,600 | | | 58,600 |
| 760 | Minor Equipment | | | | | | 0 |
| 780 | Information Technology Equipment | | | | | | 0 |
| | Total Supplies, Materials & Minor Equipment | 0 | 22,100 | 65,400 | 0 | 30,600 | 118,100 |
| 95X-99 TRANSFERS | | | | | | | |
| 960 | School Divisions | | | | | | 0 |
| 980 | Organizations, Individuals and Other Entities | | | | | | 0 |
| | Total Transfers | | | | | 0 | 0 |
| TOTALS | | 134,700 | 348,200 | 786,000 | 1,459,400 | 113,800 | 2,842,100 |

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 | 91,700 | | | | | 91,700 |
| 350 | Instructional - Other | | | | | | 0 |
| 360 | Technical, Specialized and Service | | 1,552,400 | | | 24,400 | 1,576,800 |
| 370 | Secretarial, Clerical and Other | 89,600 | | | | | 89,600 |
| 390 | Information Technology | | | | | | 0 |
| | Total Salaries | 181,300 | 1,552,400 | | 0 | 24,400 | 1,758,100 |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | 32,400 | 291,600 | | | | 324,000 |
| 5-6XX | SERVICES | | | | | | |
| 510 | Professional, Technical and Specialized | | | | | | 0 |
| 520 | Communications | 2,600 | | | | | 2,600 |
| 540 | Travel and Meetings | 800 | | | | 55,000 | 55,800 |
| 570 | Printing and Binding | | | | | | 0 |
| 550 | Transportation of Pupils | | 2,000 | 1,700 | | | 3,700 |
| 580 | Insurance and Bond Premiums | | 41,100 | | | | 41,100 |
| 590 | Maintenance and Repair Services | 800 | 94,400 | | | | 95,200 |
| 610 | Rentals | | 2,900 | | | | 2,900 |
| 630 | Advertising | 500 | | | | | 500 |
| 640 | Dues and Fees | 500 | 2,500 | | | | 3,000 |
| 650 | Professional and Staff Development | 2,200 | 5,500 | | | | 7,700 |
| 680 | Information Technology Services | 14,400 | | | | | 14,400 |
| | Total Services | 21,800 | 148,400 | 1,700 | 0 | 55,000 | 226,900 |
| 7XX | SUPPLIES, MATERIALS & MINOR EQUIPMENT | | | | | | |
| 710 | Supplies | 600 | 593,600 | | | | 594,200 |
| 740 | Curricular and Media Materials | | | | | | 0 |
| 760 | Minor Equipment | | 5,000 | | | | 5,000 |
| 780 | Information Technology Equipment | | | | | | 0 |
| | Total Supplies, Materials & Minor Equipment | 600 | 598,600 | | 0 | 0 | 599,200 |
| 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 | | 236,100 | 2,591,000 | 1,700 | 0 | 79,400 | 2,908,200 |

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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 | GROUNDS | TOTALS |
| 3XX | SALARIES | | | | | | |
| 320 | Executive, Managerial and Supervisory | 116,200 | | | | | 116,200 |
| 360 | Technical, Specialized and Service | | 3,856,100 | | 133,400 | 73,100 | 4,062,600 |
| 370 | Secretarial, Clerical and Other | 88,100 | | | | | 88,100 |
| 390 | Information Technology | | | | | | 0 |
| | Total Salaries | 204,300 | 3,856,100 | 0 | 133,400 | 73,100 | 4,266,900 |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | 36,700 | 714,000 | | 24,100 | 13,400 | 788,200 |
| 5-6XX | SERVICES | | | | | | |
| 510 | Professional, Technical and Specialized | | 21,400 | 5,400 | | | 26,800 |
| 520 | Communications | 2,100 | 700 | | | | 2,800 |
| 530 | Utility Services | | 1,687,500 | | 91,900 | | 1,779,400 |
| 540 | Travel and Meetings | | 2,200 | | | | 2,200 |
| 570 | Printing and Binding | | | | | | 0 |
| 580 | Insurance and Bond Premiums | | 280,100 | | | | 280,100 |
| 590 | Maintenance and Repair Services | 300 | 548,400 | 441,000 | 15,000 | 60,700 | 1,065,400 |
| 610 | Rentals | 1,700 | 135,700 | | | | 137,400 |
| 620 | Property Taxes | | 78,200 | | 52,800 | 27,600 | 158,600 |
| 630 | Advertising | 2,500 | | 5,400 | | | 7,900 |
| 640 | Dues and Fees | 500 | | | | | 500 |
| 650 | Professional and Staff Development | 2,200 | 16,000 | | | | 18,200 |
| 680 | Information Technology Services | 83,400 | 2,400 | | | | 85,800 |
| | Total Services | 92,700 | 2,772,600 | 451,800 | 159,700 | 88,300 | 3,565,100 |
| 7XX | SUPPLIES, MATERIALS & MINOR EQUIPMENT | | | | | | |
| 710 | Supplies | 3,000 | 848,600 | 73,100 | 4,000 | 75,000 | 1,003,700 |
| 740 | Curricular and Media Materials | | | | | | 0 |
| 760 | Minor Equipment | | 35,000 | 22,500 | | 20,000 | 77,500 |
| 780 | Information Technology Equipment | | | | | | 0 |
| | Total Supplies, Materials & Minor Equipment | 3,000 | 883,600 | 95,600 | 4,000 | 95,000 | 1,081,200 |
| 960 | School Divisions | | | | | | |
| 999 | Recharge | | | | | | 0 |
| TOTALS | | 336,700 | 8,226,300 | 547,400 | 321,200 | 269,800 | 9,701,400 |

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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 | - | |
| Other Vehicles | | |
| Furniture/Fixtures & Equipment | - | |
| Computer Hardware & Software | - | |
| Assets Under Construction | - | |
| Other: _____ | - | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | |
| _____ | | 0 |

Less: Transfers from Capital Fund

| | | |
|--|---|---|
| | - | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | 0 |

Net Transfers to (from) Capital Fund

0

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 | | | - |
| 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, 2022 |
|---|---|
| REGULAR INSTRUCTION | |
| English Language - Single Track | 6,863.5 |
| Francais - Single Track | - |
| French Immersion - Single Track | 317.0 |
| Dual Track | |
| - English Language | 682.0 |
| - Francais | |
| - French Immersion | 494.0 |
| - Other Bilingual | - |
| Senior Years Technology Education | <u>391.0</u> |
| | |
| TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS | <u><u>8,747.5</u></u> |

| | |
|--|---------|
| TRANSPORTATION OF PUPILS | |
| TRANSPORTED STUDENTS (September 30) | 3,100 |
| TOTAL KILOMETERS - LOG BOOK (For the period ended June 30) | 910,000 |
| TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30) | 853,000 |
| LOADED KILOMETERS (For the period ended June 30) | 530,000 |

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 | 37.75 | 0.50 | | | 6.00 | 0.50 | 1.00 | 1.00 | 46.75 |
| 330 | Instructional - Teaching | 529.84 | 98.70 | | | | 9.00 | | | 637.54 |
| 350 | Instructional - Other | 56.59 | 266.31 | | 7.00 | | 4.95 | | | 334.85 |
| 360 | Technical, Specialized and Service | 3.65 | | | | 3.50 | 1.55 | 38.96 | 84.46 | 132.12 |
| 370 | Secretarial, Clerical and Other | 32.54 | 1.50 | | | 11.60 | 1.00 | 1.50 | 1.50 | 49.64 |
| 380 | Clinician | | 29.82 | | 0.25 | | | | | 30.07 |
| 390 | Information Technology | 8.00 | | | | | | | | 8.00 |
| TOTALS (excluding Trustees) | | 668.37 | 396.83 | 0.00 | 7.25 | 21.10 | 17.00 | 41.46 | 86.96 | 1,238.97 |

| | | |
|---|--|--|
| 510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis | | |
|---|--|--|

| | | |
|--------------|--|------|
| 310 TRUSTEES | | 9.00 |
|--------------|--|------|

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

Administration Costs

| | |
|--|----------------------|
| Divisional Administration, Function 500 | 3,165,100 |
| Less: Liability Insurance | 159,400 |
| Administration portion of self-funded expenses (see below) | 0 * |
| Trustee election costs | - |
| | <u>3,005,700 (A)</u> |

Expense Base

| | |
|--|------------------------|
| Total Operating Expenses | 114,491,500 |
| Plus: Transfers to Capital | 0 |
| Less: Adult Learning Centres, Function 300 | 0 |
| | <u>114,491,500 (B)</u> |

Percentage (A) / (B)

2.63%

Maximum Allowable Percentage

2.94%

| Special Requirement Limit | Met |
|---|-------|
| If FTE Enrolment is 5,000 or over | 2.94% |
| If FTE Enrolment is 1,000 or less | 3.53% |
| If FTE enrolment is between 1,000 and 5,000 | 3.53% |
| Northern Division | 4.25% |

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

Foreign Student Programs

| | |
|-----------------------------------|----------|
| Expenses ⁽¹⁾ | |
| Instructional | - |
| 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.