

PLEASE NOTE:

- 1) To erase an entry, press the Delete key or enter a zero into the "dashed" fields. **Do not** use the spacebar to erase an entry.
- 2) To move an entry, use copy and paste, then delete the original entry. **Do not** use cut and paste or drag a cell to move an entry.

INSTRUCTIONS FOR THE COMPLETION AND SUBMISSION OF 2023/24 BUDGET

- 1) For full functionality, please ensure that **macros have been enabled** in your workbook before selecting your Division.
- 2) This workbook is available in English or French. You can select a preferred language using the drop down menu in the Identification sheet (default set to English). **Please note: When entering the names of revenue on the Prov Rev 2 or Other Rev worksheets, use "Paste Special - Values" to ensure it is copied accurately.**
- 3) When entering data, please round all reported amounts to the nearest dollar.
- 4) It is not necessary to enter zeros for nil amounts as blank cells are mathematically equivalent to zero.
- 5) FRAME statistics and salary/personnel information are summarized in the FRAME worksheet. **Please verify that the information is accurate prior to submitting your budget.**
- 6) **Capital Expenses for Statistics Canada** should be reported on page 14 (below the Details of Transfers to (from) Capital Fund). The amounts entered here are a Division expense only. It **does not** include funding through Long Term Debt (ie. debentures or promissory notes).
- 7) Upon approval by the School Board, please submit the completed budget template to the Education Funding Branch by **March 31, 2023**. Please email the completed Excel file, and PDF copies of the Division's signed special levy form(s) and tax notice(s) to **efb@gov.mb.ca**. All original signed copies should be kept at the division office. Should you have any questions, please contact the **Education Funding Branch at (204) 945-6910** or by email at **efb@gov.mb.ca**.

Templates and reporting forms can be found at:

<http://www.edu.gov.mb.ca/k12/finance/forms/index.html>

WHAT'S NEW FOR 2023/24 BUDGET

- 1) The Special Requirement for 2023-24 in the "Other Rev" worksheet should be adjusted as needed to ensure that the division's 2023 Total Special Levy amount **equals** the 2022 Total Special Levy. (Please note: the comment in the "Special Levy 1" and "Special Levy 2" worksheets can be hidden before printing).
- 2) The following grants for 2023-24 have been pre-entered on the "Prov Rev 2" worksheet under Other Department of Education and Early Learning: **Special Needs Additional Funding, Wage Assistance, Student Presence and Engagement, Additional Operating Support**. These grants have also been pre-entered on the "Allow Input" worksheet, except for the Function/Program.
- 3) On the "Prov Rev 2" worksheet, under Other Department of Education and Early Childhood Learning:
 - The General Support Grant (GSG) has been pre-entered at 84.61% of 2021 Payroll Tax paid as an estimate. This amount is not protected and can be overwritten with a different amount.
 - The Tax Incentive Grant (TIG) amount has been pre-entered. This amount is protected and is taken from the 2023 Special Levy page, net of DSFM.
 - The Property Tax Offset Grant (PTOG) in 2023 has been pre-entered. This amount is protected and is taken from the 2023 Special Levy page, net of DSFM. This revenue is deducted on Appendix B.

RECOMMENDED ORDER FOR DATA ENTRY

Operating Fund:

- 1) Revenue Detail - enter data on the "Prov Rev 1" worksheet first (before the "Prov Rev 2" worksheet). This will populate the total for Provincial Government Revenue. Please note that error messages will appear for certain categorical grants until Appendix A of the Allowable Expenses and Program expenses are completed.
- 2) Calculation of Allowable and Unsupported Expenses ("Allowable" worksheet - page 18) - Order of completion: "Appendix A", "Appendix B", "Allow Input", "Allow Input 2". These schedules will populate amounts directly into the "Allowable" worksheet.
- 3) Expense Detail - complete Functions 100 to 800 first, then enter Fiscal Function 900 on the "By Object" worksheet.
- 4) Transfers to/(from) Capital (worksheet "Transfers") - complete the Division's share of Capital expenditures for Statistics Canada (bottom section).

Other:

- 1) **Student and Transportation Statistics and Personnel** can be entered last, but *prior* to reviewing the "FRAME" worksheet. Please note that student statistics determine your administration cost limit (except for northern divisions).
- 2) If applicable, **Liability Insurance, Administration portion of self-funded expenses and Trustee election costs** are entered in the "Admin Costs" worksheet.
- 3) The "Senior Staff" worksheet must be completed if Object 320 salaries are being allocated between more than one function.

USE THIS PAGE TO SELECT YOUR DIVISION OR TO FIND HELP

Using the down arrow button, select your Division/District and preferred language.

English ▼

will retrieve your prior year FRAME data, special requirement and resident pupils (if applicable) and identify your division/district at the top of each page. It will also list your special requirements and assessment ratios on the 'Ratios' worksheet for allocating your special requirements and printing your Tax Notice(s).

If you select the wrong division, reselect the appropriate division. Selecting an incorrect division/district does not affect the data input.

Use the following Help buttons for each topic (to return to this page, click the "CONTROL" works

Instructions for the Completion and Submission of Your Budget

What's New

Data Entry Order

Instructions for Allowable Expenses ('Allow Guide')

Contacts and Internet information

USE THIS PAGE FOR AUTOMATED PRINTING FEATURES

(note: to print Special Levy forms or Ratios you must go to the specific worksheets)

Click the button or check the box beside each item to execute the task:

Set pages to print on Legal-size paper (original setting)

Set pages to print on Letter-size paper (except FRAME / Error Report and Special Levy)

To print, choose an option below:

- Include Expenditure Definitions in Table of Contents
- Include Calculation of Allowable Expenditures in Table of Contents
- Include today's date on all budget pages (does not affect Allowable Expenditures)

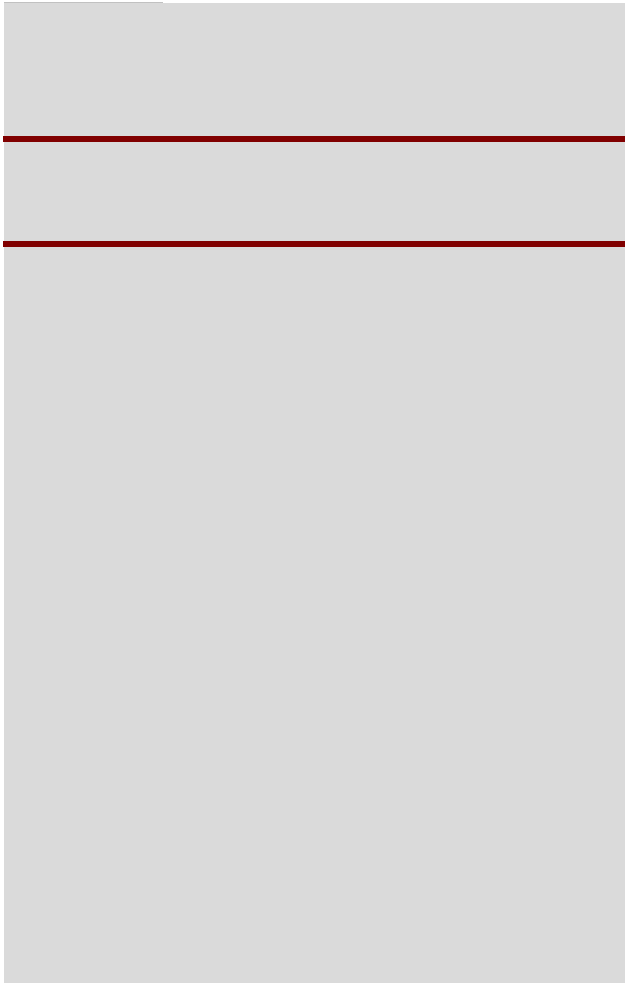
Print Budget including FRAME / Error Report and Allowable Expenditures

Print Budget excluding FRAME / Error Report and Allowable Expenditures

Print Budget cover > or Expenditure Definitions > or

Notice of Tax Requirements (this takes you to your Ratios worksheet and print buttons)

Print Allowable Expenditures only (legal size for Schools' Finance)



FRAME / ERROR REPORT

FRAME EXPENSES:	EXPENSES - TRANSFERS =		FRAME	FTE	COST PER PUPIL	
			EXPENSES	PUPILS	2023/24	2022/23
FUNCTION 100						
ADMINISTRATION	1,322,270	0	1,322,270	1,081.0	1,223	1,059
SENIOR YEARS TECHNOLOGY	432,332	0	432,332	75.0	5,764	7,657
ENGLISH LANGUAGE	8,715,546	0	8,715,546	1,006.0	8,664	7,845
FRANÇAIS	0	0	0	0.0	0	0
FRENCH IMMERSION	0	0	0	0.0	0	0
DUAL TRACK	0	0	0	0.0	0	0
TOTAL FUNCTION 100	10,470,148	0	10,470,148	1,081.0	9,686	8,895

FUNCTION 200						
ADMINISTRATION/COORDINATION	195,474	0	195,474	1,081.0	181	161
CLINICAL AND RELATED SERVICES	507,098	0	507,098	1,081.0	469	189
SPECIAL PLACEMENT	0	0	0			
REGULAR PLACEMENT	502,025	0	502,025	1,081.0	464	453
RESOURCE SERVICES	834,504	--	834,504	1,081.0	772	738
COUNSELLING & GUIDANCE	49,499	--	49,499	1,081.0	46	286
TOTAL FUNCTION 200	2,088,600	0	2,088,600	1,081.0	1,932	1,827

FUNCTION 500						
BOARD OF TRUSTEES	126,033	0	126,033	1,081.0	117	113
INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	134,716	0	134,716	1,081.0	125	112
BUSINESS ADMINISTRATIVE SERVICES	309,697	0	309,697	1,081.0	286	268
MANAGEMENT INFORMATION SERVICES	23,968	--	23,968	1,081.0	22	22
TOTAL FUNCTION 500	594,414	0	594,414	1,081.0	550	515

FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	0	--	0	1,081.0	0	0
CURRICULUM CONSULTING/DEVELOPMENT	0	--	0	1,081.0	0	0
LIBRARY/ MEDIA CENTRE	343,486	--	343,486	1,081.0	318	298
PROFESSIONAL & STAFF DEVELOPMENT	101,333	--	101,333	1,081.0	94	135
OTHER	9,909	0	9,909	1,081.0	9	79
TOTAL FUNCTION 600	454,728	0	454,728	1,081.0	421	79

PUPIL/TEACHER RATIOS:	REGULAR INSTRUCTION		EDUCATOR	
	2023/24	2022/23	2023/24	2022/23
ENROLMENT	1,081.0	1,105.0	1,081.0	1,105.0
TEACHERS	74.77	72.80	91.73	88.50
RATIO	14.5	15.2	11.8	12.5

ANALYSIS OF TRANSPORTATION EXPENSES:	REGULAR	COST PER	COST PER		ADMIN.,	COST PER
	TRANSPORT'N PROGRAM 720	TRANSPORTED PUPIL	TOTAL KM (bus routes)	COST PER LOADED KM	REGULAR AND OTHER (710, 720, 790)	TOTAL KM (log book)
2023/24	1,383,324	2,385	2.12	3.69	1,628,942	3.14
2022/23	1,306,924	2,368	2.36	3.52	1,533,772	2.42

TOTAL OPERATING EXPENSE PER PUPIL:	TOTAL EXPENSES	- OPERATING TRANSFERS	CONSOLIDATED EXPENSES	- FUNCTIONS 300 AND 400	EXPENSES FOR PER PUPIL	COST PER PUPIL
2023/24	17,288,369	0	17,288,369	(14,790)	17,273,579	15,979
2022/23	16,541,941	(35,084)	16,506,857	(14,790)	16,492,067	14,925

SALARY/PERSONNEL REPORT:	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	778,621	6.85	113,667	138,788	1.10	126,171
330 INSTRUCTIONAL - TEACHING	7,187,339	74.77	96,126	804,619	8.81	91,330
350 INSTRUCTIONAL - OTHER	450,297	18.32	24,580	414,416	20.29	20,425
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	314,886	7.00	44,984	35,830	0.70	51,186
380 CLINICIAN				465,215	5.00	93,043
390 INFORMATION TECHNOLOGY	68,857	0.75	91,809	0	0.00	0

	FUNCTION 500			FUNCTION 600		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	167,711	1.15	145,836	31,099	0.20	155,495
330 INSTRUCTIONAL - TEACHING				0	0.00	0
350 INSTRUCTIONAL - OTHER				116,558	3.64	32,021
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	145,813	2.70	54,005	5,000	0.10	50,000
390 INFORMATION TECHNOLOGY	0	0.00	0	94,805	1.25	75,844

	FUNCTION 700			FUNCTION 800		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	120,629	1.10	109,663	110,592	1.05	105,326
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECLIZ'D & SERVICE	693,310	26.41	26,252	664,860	14.00	47,490
370 SECRETARIAL, CLERICAL & OTHER	40,548	0.80	50,685	36,659	0.70	52,370
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0

TABLE OF CONTENTS
2023/24 FRAME BUDGET

	PAGE
EXPENDITURE DEFINITIONS	i
OPERATING FUND	
SCHEDULE OF REVENUE AND EXPENSES	1
REVENUE DETAIL: PROVINCE OF MANITOBA	2 - 3
REVENUE DETAIL: NON-PROVINCIAL GOVERNMENT SOURCES	4
EXPENSES BY FUNCTION AND BY OBJECT	5
EXPENSE DETAIL	
- Function 100: Regular Instruction	6
- Function 200: Student Support Services	7
- Function 300: Adult Learning Centres	8
- Function 400: Community Education and Services	9
- Function 500: Divisional Administration	10
- Function 600: Instructional and Other Support Services	11
- Function 700: Transportation of Pupils	12
- Function 800: Operations and Maintenance	13
DETAIL OF TRANSFERS TO (FROM) CAPITAL FUND	14
STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS	15
FULL TIME EQUIVALENT PERSONNEL	16
CACULATION OF ADMINISTRATION COSTS	17
CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES	18 - 20

NOTICE OF TAX REQUIREMENTS
2023

Date March 30, 2023

To The _____
(Municipality, Department of Indigenous and Northern Relations, etc.)

In accordance with Section 187 of The Public Schools Act, the Board of the Pine Creek School Division is submitting herewith the amount required to be raised by levy on the total school assessment in that part of the municipality, local government district or special locality that is included in this school division.

The amount which you are required to levy under Section 188 of The Public Schools Act for the year 2023 is \$ _____

You are requested to remit the amount shown above, net of the **Education Property Tax Credit**, in accordance with the Regulations made under Section 191 of The Public Schools Act.

In accordance with Section 3 of Manitoba Regulation 371/88, the total levy raised must be remitted in full on or before January 31 in the year following the year in which the education levies were apportioned.

Chair

Seal

Secretary-Treasurer

CALCULATION OF 2023 SPECIAL LEVY

To accompany the 2023/24 FRAME Budget

PINE CREEK SCHOOL DIVISION

A. Special Requirement: 2022/23 Budget (1)	<u>8,476,351</u>	
B. Amount related to 2022/23 included in 2022 Special Levy	<u>4,280,557</u>	
C. Balance of 2022/23 to be raised in 2023 (A - B)		<u>4,195,794</u>
D. Special Requirement: 2023/24 Budget (1)	<u>8,645,880</u>	
E. Amount included in 2023 Special Levy (50.5% of D) (2)		<u>4,366,169</u>
F. Surplus (Applied)/Raised (not included in the Special Requirement)		
G. 2023 SPECIAL LEVY FOR DIVISION (C + E + F)		<u>8,561,963</u>
H. 2023 SPECIAL LEVY FOR D.S.F.M. (from line T below)		<u>32,462</u>
I. 2022 SPECIAL LEVY ADJUSTMENT FOR D.S.F.M. (from line G of Adjustment form)		<u>0</u>
J. SPECIAL LEVY BEFORE TAX INCENTIVE GRANT (G + H + I)		<u>8,594,425</u>
K. Less: Tax Incentive Grant Guarantee adjustment 2021/22		<u>0</u>
L. Less: Tax Incentive Grant 2022/23		<u>312,678</u>
M. Less: Property Tax Offset Grant (PTOG)		<u>510,486</u>
N. 2023 TOTAL SPECIAL LEVY (J - K - L - M) (3)		<u>7,771,261</u>

2023 SPECIAL LEVY FOR D.S.F.M.

P. 2023 Special Levy for Division (from line G above)	<u>8,561,963</u>	
Q. Resident Non-D.S.F.M. pupils at September 30, 2022 (4)	<u>1,060.4</u>	
R. Special Levy per resident pupil (P ÷ Q)	<u>8,073.90</u>	
S. Resident D.S.F.M. pupils at September 30, 2022 (4)	<u>4.0</u>	
T. 2023 Special Levy for D.S.F.M. (R x S)		<u>32,462</u>

- (1) Special Requirement must agree with the Special Requirement shown under Municipal Government in your budget.
- (2) The percentage of the 2023/24 Special Requirement shown in E must not be less than 40%.
- (3) Please ensure that the 2023 Special Levy calculated on this form agrees with the total of levies requested on your Notices of Tax Requirements.
- (4) From Resident Pupils form.

PLEASE REMIT THIS FORM AND YOUR NOTICES OF TAX REQUIREMENTS WITH YOUR BUDGET

DATE

CHAIRPERSON

DATE

SECRETARY-TREASURER

Copy to la Division scolaire franco-manitobaine by March 15

ADJUSTMENT RE: D.S.F.M. 2022 SPECIAL LEVY

Schedule forming part of the Calculation of 2023 Special Levy
To accompany the 2023/24 FRAME Budget

PINE CREEK SCHOOL DIVISION

A. 2022 Special Levy (excluding DSFM portion) (1)	<u>8,394,079</u>	
B. Resident non-D.S.F.M. pupils at September 29, 2021 (2)	<u>1,062.1</u>	
C. Special Levy per Pupil (A ÷ B)	<u>7,903.29</u>	
D. Resident D.S.F.M. Pupils at September 29, 2021 (2)	<u>4.0</u>	
E. 2022 Special Levy for D.S.F.M. (C x D)	<u>31,613</u>	
F. 2022 Special Levy paid to D.S.F.M. (3)	<u>31,613</u>	
G. 2022 Calendar Year Adjustment (E - F)		<u>0</u> *

* CARRIED TO LINE I. OF THE CALCULATION OF 2023 SPECIAL LEVY FORM

- (1) From line G of the Calculation of 2022 Special Levy form.
- (2) From the Resident Pupils form.
- (3) From line H of the Calculation of 2022 Special Levy form.

Copy to la Division scolaire franco-manitobaine by March 15

OPERATING FUND SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2024

Revenue

Provincial Government	9,395,585
Federal Government	-
Municipal Government - Property Tax	7,169,919
- Other	-
Other School Divisions	45,000
First Nations	-
Private Organizations and Individuals	-
Other Sources	30,000
	16,640,504

Expenses

Regular Instruction	10,470,148
Student Support Services	2,088,600
Adult Learning Centres	-
Community Education and Services	14,790
Divisional Administration	594,414
Instructional and Other Support Services	454,728
Transportation of Pupils	1,628,942
Operations and Maintenance	1,758,142
Fiscal	278,605
	17,288,369

Current Year Operating Surplus (Deficit)	(647,865)
Net Transfers from (to) Capital Fund	(350,000)
Net Current Year Surplus (Deficit)	(997,865)

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

Budget for the Year Ending June 30, 2024

Funding of Schools Program

Base Support			
Instructional	1,999,070		
Additional Instructional Support for Small Schools	32,630		
Sparsity	325,044		
Curricular Materials	62,244		
Information Technology	64,319		
Library Services	95,441		
Student Services	378,721		
Counselling and Guidance	86,104		
Professional Development	47,720		
Physical Education	20,875		
Occupancy	<u>767,790</u>		3,879,958
Categorical Support			
Transportation	609,356		
Board and Room	-		
Special Needs: Coordinator/Clinician	111,002		
Special Needs: Level 2	210,900		
Special Needs: Level 3	253,560		
Senior Years Technology Education	36,850		
English as an Additional Language	71,800		
Indigenous Academic Achievement (included BSSIP)	46,530		
Indigenous and International Languages	-		
French Language Education	907		
Small Schools	114,985		
Enrolment Change	97,500		
Northern Allowance	-		
Early Childhood Development Initiative	16,672		
Literacy and Numeracy	82,992		
Education for Sustainable Development	<u>9,800</u>		1,662,854
Equalization			1,048,482
Additional Equalization			-
Formula Guarantee			36,749
Other Program Support			
School Buildings Support: "D" Projects	72,360		
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	<u>-</u>		<u>72,360</u>
			<u><u>6,700,403</u></u>

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2024

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2024	2023
	Regular Instruction	Student Support Services	Adult Learning Centres	Community Education and Services	Divisional Administration	Instructional and Pupil Support Services	Transportation	Operations and Maintenance	Fiscal	TOTALS	TOTALS
Salaries	8,800,000	1,858,868	-	-	382,571	247,462	854,487	812,111		12,955,499	12,313,483
Employees Benefits and Allowances	705,706	149,477	-	-	41,853	24,420	107,834	94,266		1,123,556	1,052,287
Services	419,904	61,455	-	8,200	154,676	140,143	102,404	683,754		1,570,536	1,570,536
Supplies, Materials and Minor Equipment	544,538	18,800	-	6,590	15,314	42,703	564,217	168,011		1,360,173	1,306,374
Short Term Loan Interest and Bank Charges									-	0	0
Bad Debt Expense									-	0	0
Transfers	0	0	0	0	0	0	0	0	(PAYROLL TAX) 278,605	278,605	299,261
TOTALS	10,470,148	2,088,600	0	14,790	594,414	454,728	1,628,942	1,758,142	278,605	17,288,369	16,541,941

5

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

Budget for the Year Ending June 30, 2024

Other Department of Education and Early Childhood Learning

Non-Resident	-
Shared Services	-
Special Needs	-
Institutional Programs	-
Nursing Supports (URIS)	-
Substitute Fees	-
General Support Grant	249,141
Education Property Tax Credit (part of Tax Credits)	654,382
Tax Incentive Grant	312,067
Property Tax Offset Grant	509,512
Early Years Enhancement Grant	-
Community Schools	-
Healthy Schools Initiative	-
Learning to Age 18 Coordinator	-
Other:	-
<hr/>	
Special Needs Additional Funding	100,847
<hr/>	
Wage Assistance	482,233
<hr/>	
Student Presence and Engagement	255,000
<hr/>	
Additional Operating Support	132,000
<hr/>	
<hr/>	
<hr/>	
<hr/>	
<hr/>	
<hr/>	
<hr/>	
<hr/>	
<hr/>	

2,695,182

Other Provincial Government Departments (Not including GBE's)

Employment Programs	-
Adult Learning Centres	-
Other:	-
<hr/>	
<hr/>	
<hr/>	
<hr/>	
<hr/>	
<hr/>	
<hr/>	
<hr/>	
<hr/>	

0

Funding of Schools Program (previous page)

6,700,403

TOTAL PROVINCIAL GOVERNMENT REVENUE

9,395,585

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

Budget for the Year Ending June 30, 2024

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

	_____		0
Municipal Government			
Special Requirement	8,645,880		
Less: Education Property Tax Credit	(654,382)		
Less: Tax Incentive Grant	(312,067)		
Less: Property Tax Offset Grant	(509,512)	7,169,919	
Other:	_____	-	7,169,919

Other School Divisions			
Tuition Fees			
Transfer Fees		45,000	
Residual Fees		-	
Transportation of Pupils		-	
Other:	_____	-	

	_____		45,000
First Nations			
Tuition Fees		-	
Transportation of Pupils		-	
Other:	_____	-	

	_____		0
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:	User Fees, Sub Fees - Other Organizations	3,000	
	Other Sources Misc, Colonies, Southern Health	20,000	
	Other Misc.	7,000	

	_____		30,000
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			<u>7,244,919</u>

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2024

REGULAR INSTRUCTION	10	SINGLE TRACK SCHOOLS *			80	90	TOTALS
		20	50	70			
CODE OBJECT \ PROGRAM	ADMINISTRATION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	
3XX SALARIES							
320 Executive, Managerial and Supervisory	778,621						778,621
330 Instructional - Teaching		6,788,641				398,698	7,187,339
350 Instructional - Other		450,297					450,297
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	314,886						314,886
390 Information Technology	68,857						68,857
Total Salaries	1,162,364	7,238,938	0	0	0	398,698	8,800,000
4XX EMPLOYEES BENEFITS AND ALLOWANCES	90,984	585,088				29,634	705,706
5-6XX SERVICES							
510 Professional, Technical and Specialized		189,131					189,131
520 Communications	41,729						41,729
540 Travel and Meetings	5,337	5,317				4,000	14,654
560 Tuition		2,000					2,000
570 Printing and Binding							0
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services		20,850					20,850
610 Rentals		17,500					17,500
630 Advertising	3,000						3,000
640 Dues and Fees		1,000					1,000
650 Professional and Staff Development	3,750						3,750
680 Information Technology Services		126,290					126,290
Total Services	53,816	362,088	0	0	0	4,000	419,904
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies		307,825					307,825
740 Curricular and Media Materials	15,106	64,569					79,675
760 Minor Equipment		44,052					44,052
780 Information Technology Equipment		112,986					112,986
Total Supplies, Materials & Minor Equipment	15,106	529,432	0	0	0	0	544,538
95X-99 TRANSFERS							
960 School Divisions							0
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	0	0	0	0	0	0
TOTALS	1,322,270	8,715,546	0	0	0	432,332	10,470,148

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

** includes multi-track schools.

OPERATING FUND - EXPENSE DETAIL: FUNCTION 200

Budget for the Year Ending June 30, 2024

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	
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	138,788						138,788
330	Instructional - Teaching					773,325	31,294	804,619
350	Instructional - Other				414,416			414,416
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	35,830						35,830
380	Clinician		465,215					465,215
390	Information Technology							0
	Total Salaries	174,618	465,215	0	414,416	773,325	31,294	1,858,868
4XX EMPLOYEES BENEFITS AND ALLOWANCES								
		11,451	26,453		51,109	55,179	5,285	149,477
5-6XX SERVICES								
510	Professional, Technical and Specialized		3,800		17,200			21,000
520	Communications	1,080	1,080				1,920	4,080
540	Travel and Meetings	2,500	6,000		10,000	3,500	5,000	27,000
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services	100	100					200
610	Rentals							0
630	Advertising	1,000						1,000
640	Dues and Fees	225						225
650	Professional and Staff Development	2,000	2,950				3,000	7,950
680	Information Technology Services							0
	Total Services	6,905	13,930	0	27,200	3,500	9,920	61,455
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	1,000	500		9,300		1,000	11,800
740	Curricular and Media Materials		1,000				2,000	3,000
760	Minor Equipment	500						500
780	Information Technology Equipment	1,000				2,500		3,500
	Total Supplies, Materials & Minor Equipment	2,500	1,500	0	9,300	2,500	3,000	18,800
95X-99 TRANSFERS								
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		195,474	507,098	0	502,025	834,504	49,499	2,088,600

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				
5-6XX SERVICES				
510	Professional, Technical and Specialized			0
520	Communications			0
530	Utility Services			0
540	Travel and Meetings			0
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals			0
620	Property Taxes			0
630	Advertising			0
640	Dues and Fees			0
650	Professional and Staff Development			0
680	Information Technology Services			0
	Total Services	0	0	0
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT				
710	Supplies			0
740	Curricular and Media Materials			0
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials & Minor Equipment	0	0	0
95X-99 TRANSFERS				
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
TOTALS		0	0	0

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

Budget for the Year Ending June 30, 2024

COMMUNITY EDUCATION AND SERVICES	10	20	30	40	
CODE OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	TOTALS
3XX SALARIES					
320 Executive, Managerial and Supervisory					0
330 Instructional - Teaching					0
350 Instructional - Other					0
360 Technical, Specialized and Service					0
370 Secretarial, Clerical and Other					0
380 Clinician					0
390 Information Technology					0
Total Salaries	0	0	0	0	0
4XX EMPLOYEES BENEFITS AND ALLOWANCES					0
5-6XX SERVICES					
510 Professional, Technical and Specialized				7,000	7,000
520 Communications					0
540 Travel and Meetings				1,200	1,200
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	8,200	8,200
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies				5,090	5,090
740 Curricular and Media Materials				1,500	1,500
760 Minor Equipment					0
780 Information Technology Equipment					0
Total Supplies, Materials & Minor Equipment	0	0	0	6,590	6,590
95X-99 TRANSFERS					
980 Organizations, Individuals and Other Entities					0
999 Recharge					0
Total Transfers	0	0	0	0	0
TOTALS	0	0	0	14,790	14,790

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2024

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	69,047				69,047
320	Executive, Managerial and Supervisory		73,002	94,709		167,711
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other		36,111	109,702		145,813
390	Information Technology					0
	Total Salaries	69,047	109,113	204,411	0	382,571
4XX EMPLOYEES BENEFITS AND ALLOWANCES		2,122	13,991	25,740		41,853
5-6XX SERVICES						
510	Professional, Technical and Specialized			28,200	18,968	47,168
520	Communications		1,284	9,634		10,918
540	Travel and Meetings	4,897	1,500	2,000		8,397
570	Printing and Binding					0
580	Insurance and Bond Premiums			24,500		24,500
590	Maintenance and Repair Services			1,000		1,000
610	Rentals			3,212		3,212
630	Advertising	2,000		1,000		3,000
640	Dues and Fees	30,387	3,000	1,500		34,887
650	Professional and Staff Development	11,580	514	4,500	5,000	21,594
680	Information Technology Services					0
	Total Services	48,864	6,298	75,546	23,968	154,676
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	5,000	3,814	3,500		12,314
740	Curricular and Media Materials					0
760	Minor Equipment			500		500
780	Information Technology Equipment	1,000	1,500			2,500
	Total Supplies, Materials & Minor Equipment	6,000	5,314	4,000	0	15,314
95X-99 TRANSFERS						
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0		0
TOTALS		126,033	134,716	309,697	23,968	594,414

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2024

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	TOTALS
3XX SALARIES							
320	Executive, Managerial and Supervisory			31,099			31,099
330	Instructional - Teaching						0
350	Instructional - Other			116,558			116,558
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other			5,000			5,000
390	Information Technology			94,805			94,805
	Total Salaries	0	0	247,462	0	0	247,462
4XX EMPLOYEES BENEFITS AND ALLOWANCES							
5-6XX SERVICES							
510	Professional, Technical and Specialized			1,500			1,500
520	Communications			3,060		1,000	4,060
540	Travel and Meetings			12,000			12,000
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			100			100
640	Dues and Fees			2,350		500	2,850
650	Professional and Staff Development			1,500	101,333		102,833
680	Information Technology Services			16,800			16,800
	Total Services	0	0	37,310	101,333	1,500	140,143
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies			2,072		8,409	10,481
740	Curricular and Media Materials			23,411			23,411
760	Minor Equipment			1,000			1,000
780	Information Technology Equipment			7,811			7,811
	Total Supplies, Materials & Minor Equipment	0	0	34,294	0	8,409	42,703
95X-99 TRANSFERS							
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		0	0	343,486	101,333	9,909	454,728

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2024

TRANSPORTATION OF PUPILS		10	20	70	80	90	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	120,629					120,629
350	Instructional - Other						0
360	Technical, Specialized and Service		693,310				693,310
370	Secretarial, Clerical and Other	40,548					40,548
390	Information Technology						0
	Total Salaries	161,177	693,310		0	0	854,487
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	17,372	90,462				107,834
5-6XX	SERVICES						
510	Professional, Technical and Specialized		3,000				3,000
520	Communications	1,000	4,835				5,835
540	Travel and Meetings	500	5,000				5,500
570	Printing and Binding						0
550	Transportation of Pupils						0
580	Insurance and Bond Premiums	3,973	20,000			59,896	83,869
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising	300					300
640	Dues and Fees	600					600
650	Professional and Staff Development	800	2,500				3,300
680	Information Technology Services						0
	Total Services	7,173	35,335	0	0	59,896	102,404
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		556,317				556,317
740	Curricular and Media Materials						0
760	Minor Equipment		6,400				6,400
780	Information Technology Equipment		1,500				1,500
	Total Supplies, Materials & Minor Equipment	0	564,217		0	0	564,217
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		185,722	1,383,324	0	0	59,896	1,628,942

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2024

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	110,592					110,592
360 Technical, Specialized and Service		659,968		4,892		664,860
370 Secretarial, Clerical and Other	36,659					36,659
390 Information Technology						0
Total Salaries	147,251	659,968	0	4,892	0	812,111
4XX EMPLOYEES BENEFITS AND ALLOWANCES	8,350	85,440		476		94,266
5-6XX SERVICES						
510 Professional, Technical and Specialized		44,740	114,273	2,400		161,413
520 Communications	1,080	1,436				2,516
530 Utility Services		330,622		15,200		345,822
540 Travel and Meetings	2,000	1,500				3,500
570 Printing and Binding						0
580 Insurance and Bond Premiums	4,167	85,000		7,683		96,850
590 Maintenance and Repair Services		2,500		2,000	32,000	36,500
610 Rentals						0
620 Property Taxes		17,753		13,000		30,753
630 Advertising	1,000				500	1,500
640 Dues and Fees	600					600
650 Professional and Staff Development	800	3,500				4,300
680 Information Technology Services						0
Total Services	9,647	487,051	114,273	40,283	32,500	683,754
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies		126,834	5,000	7,000	14,000	152,834
740 Curricular and Media Materials						0
760 Minor Equipment		10,000		177	3,000	13,177
780 Information Technology Equipment	500	1,500				2,000
Total Supplies, Materials & Minor Equipment	500	138,334	5,000	7,177	17,000	168,011
960 School Divisions						
999 Recharge						0
TOTALS	165,748	1,370,793	119,273	52,828	49,500	1,758,142

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

Budget for the Year Ending June 30, 2024

Transfers to Capital Fund

Category "D" School Buildings	-	
Bus Reserve	350,000	
Bus Purchases	-	
Other Vehicles	-	
Furniture/Fixtures & Equipment	-	
Computer Hardware & Software	-	
Assets Under Construction	-	
Other: _____	-	

_____		350,000

Less: Transfers from Capital Fund

	-	
		0

Net Transfers to (from) Capital Fund 350,000

CAPITAL EXPENDITURES FOR STATISTICS CANADA

Budget for the Year Ending June 30, 2024

<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 29, 2023
REGULAR INSTRUCTION	
English Language - Single Track	1,006.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	-
- Francais	-
- French Immersion	-
- Other Bilingual	-
Senior Years Technology Education	<u>75.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>1,081.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 29)	580
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	518,097
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	652,288
LOADED KILOMETERS (For the period ended June 30)	374,448

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2023/24 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, and Supervisory	6.85	1.10			1.15	0.20	1.10	1.05	11.45
330	Instructional - Teaching	74.77	8.81							83.58
350	Instructional - Other	18.32	20.29				3.64			42.25
360	Technical, Specialized and Service							26.41	14.00	40.41
370	Secretarial, Clerical and Other	7.00	0.70			2.70	0.10	0.80	0.70	12.00
380	Clinician		5.00							5.00
390	Information Technology	0.75					1.25			2.00
TOTALS (excluding Trustees)		107.69	35.90	0.00	0.00	3.85	5.19	28.31	15.75	196.69

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	594,414
Less: Liability Insurance	22,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>572,414 (A)</u>

Expense Base

Total Operating Expenses	17,288,369
Plus: Transfers to Capital	350,000
Less: Adult Learning Centres, Function 300	0
	<u>17,638,369 (B)</u>

Percentage (A) / (B)

3.25%

Maximum Allowable Percentage

3.52%

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	3.52%
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.

For the 2023/24 budget, the Allowable and Unsupported expenses worksheets, including Appendices A and B, are used in the calculation of:

(1) Allowable Expenses for:

- (a) Library Services, Student Services, Counselling and Guidance and Professional Development for 2023/24;
- (b) Occupancy for 2024/2025 and;
- (c) Coordinator /Clinician, Board and Room and Small Schools supports for 2023/24; and

(2) Unsupported Expenses for Equalization support for 2024/2025.

The first page of the Calculation of Allowable and Unsupported Expenses schedule (page 18 - worksheet tab 'Allowable') is comprised of two inter-related sections - Calculation of Allowable Expenses and Calculation of Unsupported Expenses - with data from the first section flowing into the second section. It is a comprehensive statement of all expenses and the adjustments and deductions necessary to arrive at Allowable and Unsupported Expenses. Appendices A and B, (pages 19 and 20) are calculations of those adjustments and deductions. It is recommended that the appendices be completed first, and then the two input schedules, 'Allow Input' and 'Allow Input 2'. **No input is allowed on the Calculation of Allowable and Unsupported Expenses schedule.**

Total Expenses on page 18 are carried forward from the Operating Fund Expense Detail pages. Functions or programs whose allowable expenses are used in a "lesser of" comparison for calculating components of base support have been included in the Calculation of Allowable Expenses section. Functions 300 and 400 have also been included for the calculation of unsupported expenses purposes.

Allocations to the appropriate functions/programs (i.e. the functions/programs where the related expenses are recorded) are made on Appendix A and the two input schedules, and then appear in the Calculation of Allowable Expenses section of page 18. **When you click on the function/program cell, a drop down list will appear. If the appropriate function/program is not included in the list, select 'Unallocated'.**

The **Calculation of Unsupported Expenses section** adds the Allowable Expenses (calculated in the Calculation of Allowable Expenses section) to the total of the functions and programs not included in that section, and then deducts the Unallocated Adjustments/Reductions (from the Allowable section), Base Support and Formula Guarantee (from page 2), and school bus amortization (from the Tangible Capital Assets Schedule in the 2020/21 financial statements).

ALLOW INPUT AND ALLOW INPUT 2

The use of the allowable input schedules is mandatory, as no input is allowed on the Calculation of Allowable and Unsupported Expenses schedule. The input schedules are used for all Allowable Expense allocations, with the exception of the items reported in the Adjustments to Expenses section of Appendix A, as those allocations are made right on Appendix A. The allocable amounts total for each section of Appendices A and B are carried to the input pages where error messages will appear until all allocable revenues have been entered. If the appropriate function/program is not included in the drop down list, select "Unallocated".

APPENDIX A, page 19

ADJUSTMENTS TO EXPENSES: amounts entered here are carried forward to the Calculation of Allowable and Unsupported Expenses, page 18. **Select the appropriate function/program from the drop down lists. If the appropriate function/program is not included in the list, select 'Unallocated'.**

- (a) **Capitalized Energy Management Systems Costs** (including lease or loan payments), net of any related revenues, are to be added to Function 800, Operations and Maintenance.
- (b) **Capitalized Section "D" School Buildings Costs** are Section "D" expenses that have been capitalized. These should be added to Function 800 Allowable Expenses in order to be included for Occupancy funding. These expenses must be net of any related revenues other than Section "D" Support (e.g. federal funding, insurance proceeds, Manitoba Hydro's share of retrofitting costs, donations, etc.).
- (c) **Transfers from the Capital Fund** - In most cases, funds transferred to the Operating Fund must be deducted from the function where the related expenditure is recorded. This figure is brought forward from the Detail of Transfers to(from) Capital Fund (page 14).
- (d) **Leased Non-School Space** - Lease costs for non-school space, such as division administration buildings and bus garages, must be deducted from Function 800 allowable expenses. If the lease costs include utilities, maintenance, etc., those costs remain in Function 800 to be available for Occupancy funding, and only the rental portion is removed.
- (e) **Other Capitalized Equipment and Vehicles** - Items that have been capitalized such as photocopiers, computer hardware and software, servers, network infrastructure, furniture & fixtures, photocopiers, other equipment (excluding surplus building expenses) and vehicles (other than buses) may be added to the appropriate function or program on page 18 to be available for funding. To do this, on Appendix A enter the adjustment amounts, including lease and loan payments, and the function/program to which each amount is to be allocated. The adjustments will be carried forward to page 18.

APPENDIX A (cont'd)

CATEGORICAL SUPPORT TO BE ALLOCATED: all items except Coordinator/Clinician, Board and Room, and Small Schools data (see notes (a), (b) and (c) below) are cell-referenced from operating fund revenues entered on page 2, Revenue Detail - Province of Manitoba. The Allocable Categorical Support on Appendix A includes only support that could properly be allocated to one of the functions/programs in the Calculation of Allowable Expenses section of the previous page. **To make the allocations, the input schedule (Allow Input tab) must be used. The total Allocable Categorical support is carried back to the Allowable Input schedule where an error message will appear at the bottom of the Categorical section until all allocable amounts have been entered.** The total Categorical Support is carried to page 18. The difference between the total Categorical Support and the amounts allocated on the input schedule are automatically entered on page 18 on the Unallocated Adjustments/Reductions line.

Please note the following additional data entry requirements:

- (a) **Special Needs: Coordinator/Clinician grant** is determined by taking the lesser of the maximum support (as provided in your Calculation of Support) and allowable expenses. Allowable expenses are eligible expenses minus any related revenues. Eligible expenses consist of salaries, benefits and allowances, professional service fees, and travel and meeting expenses for qualified clinicians and up to one qualified coordinator. Maximum support, eligible expenses and any related revenues are entered on lines A, B and C respectively under the "Special Needs: Coordinator/Clinician" heading.

To be classified as a 'qualified' Coordinator, for purposes of coordinator and clinician support, an individual must hold a Manitoba Special Education Coordinator Certificate or Special Education Teacher Certificate and perform functions which include coordinating special education services and providing consultant services to special education, resource and regular classroom teachers. To be classified as a 'qualified' Clinician, a Manitoba Permanent School Clinician Certificate, or a current Provisional School Clinician Certificate must be held.

Expenses related to individuals with Special Education Teacher certificates, who are not providing coordination services, are not allowable for purposes of the coordinator/clinician support calculation.

Maximum support, eligible expenses and any related revenues are entered on lines A, B and C respectively under the "Special Needs: Coordinator/Clinician" heading.

- (b) **Small Schools** - both the maximum support (as provided in your Calculation of Support) and the program expenses must be entered on lines A and B under the Small Schools heading. Program expenses consist of the actual amount expended in respect of all small schools in the school division to:

- (i) improve the quality of education in small schools, and
- (ii) provide human and material resources not otherwise available to schools.

Eligible support is the lesser of the two, and is forwarded to Prov Rev 1 page 2.

- (c) **Board and Room** - both the maximum support (as provided in your Calculation of Support) and the program expenses must be entered on lines A and B under the Board and Room heading. Then, eligible support is the lesser of the two, and is forwarded to Prov Rev 1 page 2. Program expenses consist of the sum of the actual amount of board and room, transportation and other miscellaneous costs expended per pupil eligible for board and room support. Expenses related to board and room support must be reported under Program 780, Boarding of Students/Dormitories, in the financial statements. Expenses under Program 780 must be equal to or greater than the expenses reported on the Calculation of Allowable Expenses (Appendix A).

OTHER PROGRAM SUPPORT

Other Program Support is allocated on the allowable input schedule - tab 'Allow Input'.

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES

To determine allowable Section "D" expenses:

- | | |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Add: | - Total of Program 850, School Building Repairs and Replacements. |
| | - Capitalized Section "D" expenses, net of all related revenues except Section "D" Support |
| | - Grounds - expenses included in Program 880 which are also listed in Section "D" of the Capital Support Program |
| Deduct: | - Related revenue other than "D" Support - e.g. Minor Capital Support, federal funding, Manitoba Hydro's share of retrofitting, insurance proceeds, donations, etc. |

These calculations determine your school division's allowable Section "D" expenses. If the maximum support is greater than Allowable Section D Expenses, and the Division wants to carry forward a portion of their 2022/2023 "D" support to 2023/2024, the Division may overwrite the amount in box D to insert a lesser amount. The lesser of box C or box D will be used to calculate your "D" support for 2022/2023.

APPENDIX B (page 20)

Amounts to be allocated re **OTHER PROVINCIAL GOVERNMENT REVENUE** and **NON-PROVINCIAL SOURCES** are calculated on Appendix B. A calculation on the right hand side of page 20 starts with the Total Other Provincial Government Revenue and subtracts the Education Property Tax Credit and the Tax Incentive Grant. The resulting amount is carried to page 18 and difference between it and the allocated revenues is automatically entered on the Unallocated Adjustments/Reductions line to be deducted in the Calculation of Unsupported Expenses. Total Allocable Other Provincial Government Revenue is carried to the Allow Input schedule where the allocations are made. **Non-Provincial Sources** revenues are split into Total Allocable Fees and Total Allocable Other Revenue on the right hand side of page 20. These totals are carried to both page 18 and Allow Input 2.

On the Allow Input schedules select the appropriate function/program from the drop down lists. If the appropriate function/program is not included in the list, select 'Unallocated'. It is up to the division whether all items that would fall into the unallocated category are listed separately on the input schedules or entered as one total. Until all allocable amounts have been entered, an error message will appear at the bottom of the appropriate section of the input schedules.

It is not necessary to allocate the following revenues:**1 Special Requirement, Education Property Tax Credit, Tax Incentive Grant and Property Tax Offset Grant.****2 Interest****3 General Support Grant****4 Advertising Revenue**

Advertising revenue is defined as revenue derived from external advertising placed in or on school/school division property for remuneration. Advertising revenue is to be allocated to the extent of any incremental costs incurred to earn the revenue. If there are no incremental costs, the advertising revenue does not have to be allocated.

5 International Student Tuition

The amount of international student tuition revenue to be allocated on the Calculation of Allowable and Unsupported Expenses is the total of the division's per pupil expenditure (calculated in accordance with FRAME) times the international student enrolment plus any incremental expenses incurred in generating international student tuition. International student tuition revenue in excess of this total does not have to be allocated.

6 School/School Division Donations

Donations provided in support of specific activities or expenses must be allocated if the associated expenses are included in the school division financial statements. Donations that are not provided in support of specific activities or specific expense are not allocated.

7 School/School Division Fees and Charges

If the associated expenses are included in the division operating fund then the revenue is to be allocated in the Calculation of Allowable and Unsupported Expenses.

8 Rental Revenue for Surplus School Buildings

Rental revenue for each surplus building must be allocated on the Calculation of Allowable and Unsupported Expenses up to the amount of the direct cost for the building included in Function 800. Direct cost includes all costs associated with the operation of the property including maintenance, repairs and replacements, insurance and property taxes.

If there are special circumstances, other than those mentioned above, for not allocating revenues, the amount not allocated is to be reported in the "Non-allocable" column on page 20 and the **reasons for not allocating must be provided.**

**DETAIL OF REVENUE ALLOCATIONS FOR ALLOWABLE EXPENSES
CATEGORICAL SUPPORT AND
OTHER PROVINCIAL GOVERNMENT REVENUES**

<u>CATEGORICAL SUPPORT (From Appendix A)</u>	<u>Function/ Program</u>	<u>Amount</u>
Special Needs: Coordinator / Clinician	210-260	111,002
Special Needs: Level 2	210-260	210,900
Special Needs: Level 3	210-260	253,560
Indigenous Academic Achievement	Unallocated	46,530
Small Schools	Unallocated	114,985
Literacy and Numeracy	630	82,992
Early Childhood Development	400	16,672
Total allocable Categorical Support (carried to Allow Input): \$836,641		836,641
<u>OTHER PROGRAM SUPPORT</u>	<u>Function/ Program</u>	<u>Amount</u>
School Building Support D Projects	800	72,360
Total Other Program Support: \$72,360		72,360
<u>OTHER PROVINCIAL GOVERNMENT REVENUE</u>	<u>Function/ Program</u>	<u>Amount</u>
Special Needs Additional Funding	Unallocated	100,847
Wage Assistance	Unallocated	482,233
Student Presence and Engagement	Unallocated	255,000
Additional Operating Support	Unallocated	132,000
Total Allocable: \$970,080		970,080

**DETAIL OF REVENUE ALLOCATIONS FOR ALLOWABLE EXPENSES
NON-PROVINCIAL SOURCES - OTHER**

<u>NON-PROVINCIAL SOURCES - OTHER</u>	<u>Function/ Program</u>	<u>Amount</u>
<u>Early Years Enhancement Grant</u>	<u>Unallocated</u>	<u>30,000</u>
Total Non-Provincial Sources - Other: \$30,000		<u>30,000</u>

<u>TUITION, TRANSFER AND RESIDUAL FEES</u>	<u>Function/ Program</u>	<u>Amount</u>
<u>Transfer Fees</u>	<u>Unallocated</u>	<u>45,000</u>
Total Tuition, Transfer and Residual Fees: \$45,000		<u>45,000</u>

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES		REDUCTIONS TO EXPENSES						ALLOWABLE EXPENSES
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
		<<<< (from Appendix A) >>>>			<<<< (from Appendix B) >>>>			
210 - 260 Student Support Services	2,039,101	0	575,462	0	0	0	0	1,463,639
270 Counselling and Guidance	49,499	0	0	0	0	0	0	49,499
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	14,790		16,672	0	0	0	0	
620 Library / Media Centre	343,486	0	0	0	0	0	0	343,486
630 Professional and Staff Development	101,333	0	82,992	0	0	0	0	18,341
800 Operations and Maintenance	1,758,142	0	0	72,360	0	0	0	1,685,782
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	675,126	72,360	0	0	0	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	987,728	0	1,219,221	45,000	30,000	(1)
TOTALS	4,306,351	0	1,662,854	72,360	1,219,221	45,000	30,000	3,560,747

OTHER FUNCTION/PROGRAMS EXPENSES	12,982,018
TOTAL EXPENSES	17,288,369

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	12,982,018
TOTAL ALLOWABLE EXPENSES	3,560,747
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(2,281,949)
Base Support (from page 2)	(3,879,958)
Formula Guarantee (from page 2)	(36,749)
SCHOOL BUS AMORTIZATION (from F/S)	149,504
TOTAL UNSUPPORTED EXPENSES	10,493,613

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	72,360
Technology Education Equipment & Skills Strategy Equipment Enhancement	0
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Amount carried forward to	72,360

CATEGORICAL SUPPORT TO BE ALLOCATED		
Special Needs: Coordinator/Clinician		
(A) Maximum Support	111,002	
(B) Eligible Expenses	561,900	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	561,900	
Eligible Support (lesser of A or D)		111,002
Special Needs: Level 2 and 3		464,460
Indigenous Academic Achievement		46,530
Literacy & Numeracy		82,992
Small Schools		
(A) Maximum Support	114,985	
(B) Program Expenses	114,985	
Eligible Support (lesser of A or B)		114,985
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		16,672
Total allocable Categorical Support (carried to Allow Input)		836,641
Non-allocable Categorical Support		826,213
Total Categorical Support (carried to page 18)		1,662,854

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:	
Program 850 School Building Repairs & Replacements	119,273
PLUS: Capitalized Section "D" Expenses (net)	0
Grounds	0
LESS: Related revenue other than "D" Support	
Allowable Section "D" Expenses	119,273
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	119,273
(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		249,141	249,141
Education Property Tax Credit		654,382	654,382
Tax Incentive Grant		312,067	312,067
Property Tax Offset Grant		509,512	509,512
All other	970,080		970,080
Other Provincial Government Departments	0		0
Total Revenue	970,080	1,725,102	2,695,182

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		7,169,919	7,169,919
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	45,000		45,000
Residual Fees	0		0
All other	0		0
First Nations			
Tuition Fees	0		0
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	30,000		30,000
Total Revenue	75,000	7,169,919	7,244,919

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	2,695,182
Education Property Tax Credit	(654,382)
Tax Incentive Grant	(312,067)
Property Tax Offset Grant	(509,512)
PROVINCIAL REVENUE FOR EQUALIZATION	1,219,221
(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)	30,000
TOTAL ALLOCABLE NON-PROV. SOURCES	75,000

SENIOR STAFF ALLOCATION

	Position:	Position:	Position:	Position:	Position:	Position:
	%	%	%	%	%	%
100 Regular Instruction						
200 Student Support Services	10.00%					
300 Adult Learning Centres						
400 Community Education and Services						
500 Administration	45.00%	70.00%				
600 Instructional and Other Support Services	15.00%	5.00%				
700 Transportation of Pupils	15.00%	15.00%				
800 Operations and Maintenance	15.00%	10.00%				
TOTAL (must add to 100%)	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%

Notes: To be completed for senior staff allocated to more than one function per the above table.
 Senior staff includes superintendents and secretary-treasurers and one reporting level down.
 Refer to Allocation Rule 1(b) on page 11.1 of the FRAME Manual.



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

PINE CREEK SCHOOL DIVISION

P.O. BOX 420
GLADSTONE, MANITOBA R0J 0T0

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2024

EXPENSE DEFINITIONS

Operating Fund - consists of the nine functions defined below:

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

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

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

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

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

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



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

PINE CREEK SCHOOL DIVISION

P.O. BOX 420
GLADSTONE, MANITOBA R0J 0T0

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2024

EXPENSE DEFINITIONS

Operating Fund - consists of the nine functions defined below:

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

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

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

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

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

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

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

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

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

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