

PLEASE NOTE:

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

INSTRUCTIONS FOR THE COMPLETION AND SUBMISSION OF 2021/22 Budget

- 1) For full functionality, please **Enable Macro button before selecting your Division** on the Identification tab.=>
- 2) This file is bilingual. On the Identification tab, beside the School Division drop down selection, you can select language - either English or French (English is already selected). Due to this, **when copying revenue names from Prov Rev 2 or Other Rev to an input schedule, you must use Paste Special - Values.**
- 3) Please round all reported amounts to the nearest dollar prior to data entry. If cents are entered, these will not be shown and may cause rounding errors in totals.
- 4) **Portrait pages are zero filled** in order to display dashes in accounting format. To enter data, input amounts as you normally would to overwrite the zeros. If you erase an entry and want to restore the dash, simply re-enter a zero. **DO NOT enter a dash or clear an entry using your spacebar.** It is not necessary to input zeros for nil amounts on landscape pages as blank cells are mathematically equivalent to zero. Landscape pages are formatted to display whole numbers only (i.e. zeros appear as zeros, not dashes, on these pages).
- 5) FRAME statistics and a salary/personnel check are provided on a one-page report (worksheet name "FRAME"). **Please examine it for errors and reasonableness of your per pupil costs and average salaries and make any necessary corrections prior to submitting your budget.**
- 6) Remember to report **Capital Expenses for Statistics Canada on page 14 below the Details of Transfers to (from) Capital Fund.** The amounts entered here should be for the Division's own expenses only, not those funded by PSFB through Long Term Debt (debentures or promissory notes).
- 7) Once the budget has been completed and approved by the school board, it should be forwarded to the Education Funding Branch by **March 31, 2021.** Should there be any difficulty meeting this deadline, please contact Lyndonna Schilling. **Please return your completed computer file, as well as a PDF copy of your signed special levy form(s) and tax notice(s) (we no longer require hard copies), either via E-mail to Lyndonna Schilling (address below) or via a data storage device. We ask that you retain the signed original documents in your files.**

CONTACTS:



Questions regarding the use of this computer file can be directed to:
Lyndonna Schilling (and return file to) - ☎ (204) 945-4645, ✉ Lyndonna.Schilling@gov.mb.ca



Questions regarding the use of this file or regarding FRAME Accounting can be directed to:
Lyndonna Schilling (and return file to) - ☎ (204) 945-4645, ✉ Lyndonna.Schilling@gov.mb.ca

INTERNET DOWNLOADS:

This file and other forms for reporting to Schools' Finance, the Public Schools Finance Board or the D.S.F.M. are available on the Internet at the following address (click the link to go there):

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

WHAT'S NEW FOR THE 2021/22 Budget

- 1) On Prov Rev 1 tab (page 2), under Other Program Support is Additional Funding for Special Needs, a new grant in 2021-22.
- 2) 'On the Prov Rev 2 tab (page 3), under Other Department of Education:
 - The General Support Grant (GSG) in 2021 is set at \$36.7 million for all school divisions, and has been pre-entered at 2019 GSG payment as an estimate. This amount is not protected and can be overwritten with a different amount.
 - The Tax Incentive Grant amount has been pre-entered. This amount is protected and is taken from the 2021 Special Levy page, net of DSFM.
 - The Property Tax Offset Grant is new in 2021, and has been pre-entered. This amount is protected and is taken from the 2021 Special Levy page, net of DSFM. This new grant is in lieu of the 2% increase in the 2021 Special Levy, which is frozen at 2020 level.
 - The Adult Learning centre revenue has been moved to Other Provincial Government Departments

SUGGESTED ORDER FOR DATA ENTRY

Operating Fund:

- 1) Revenue Detail - enter data on worksheet "Prov Rev 1" first before "Prov Rev 2" so after completing the latter, you will see the total for Provincial Government revenues. Note that you will get error messages for certain categorical grants until Appendix A of the Allowable Expenses and some Program expenses are completed.
Calculation of Allowable and Unsupported Expenses ("Allowable" page 18), the recommended order of entry is to complete "Appendix A", "Appendix B", "Allow Input" and then "Allow Input 2". These schedules feed amounts directly to the "Allowable" worksheet.
- 2) Expense Detail - complete Functions 100 to 800 first, then enter Fiscal Function 900 on the worksheet "By Object".
- 3) Transfers to/(from) Capital (worksheet "Transfers") and bottom part, Division's share of capital expenditures for Statistics Canada.

Other:

- 1) **Student and Transportation Statistics** and **Personnel** can be entered last, but before viewing the FRAME/Error Report. 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 on "Admin Costs" tab.
- 3) **Senior Staff** 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

Use the down arrow button to select your Division or District then language

English ▼

Click the buttons to read the topics (to return to this page, click the CONTROL worksheet tab):
You 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 accidentally select the wrong one, just select again. Selecting a division or district does not affect your own data input.

Click the buttons to read the topics (to return to this page, click the CONTROL worksheet tab):

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 those worksheets)

Click the button or check box beside each item to execute 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)

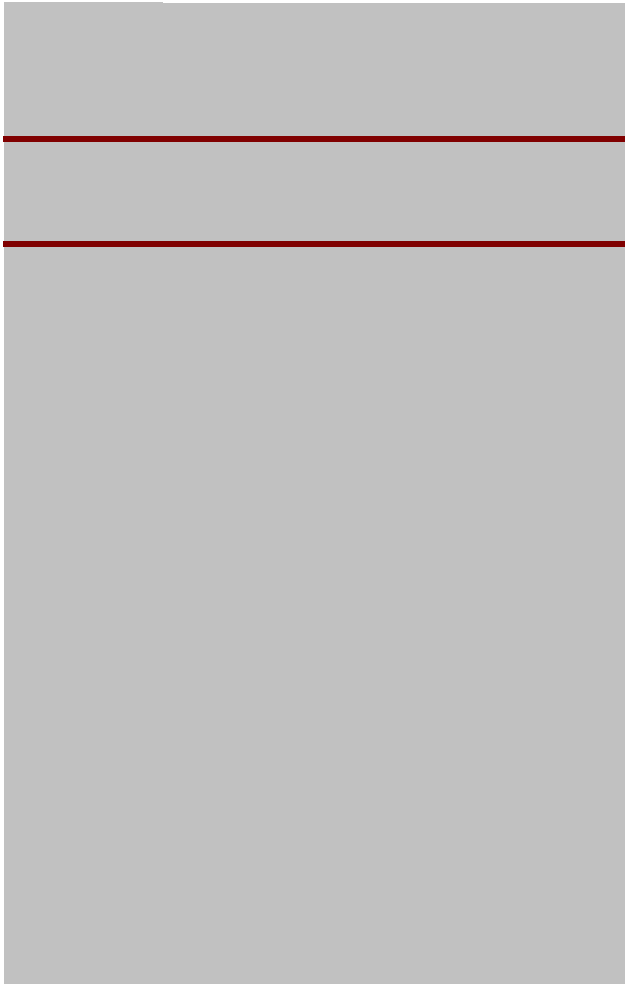
Print Budget including FRAME / Error Report and Allowable Expenditures

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	2021/22	2020/21
FUNCTION 100						
ADMINISTRATION	1,181,502	0	1,181,502	1,063.0	1,111	1,083
SENIOR YEARS TECHNOLOGY	95,500	0	95,500	12.0	7,958	7,958
ENGLISH LANGUAGE	8,463,445	35,084	8,428,361	1,051.0	8,019	8,109
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	9,740,447	35,084	9,705,363	1,063.0	9,130	9,191
FUNCTION 200						
ADMINISTRATION/COORDINATION	122,886	0	122,886	1,063.0	116	132
CLINICAL AND RELATED SERVICES	201,758	0	201,758	1,063.0	190	188
SPECIAL PLACEMENT	0	0	0			
REGULAR PLACEMENT	500,100	0	500,100	1,063.0	470	477
RESOURCE SERVICES	684,856	--	684,856	1,063.0	644	627
COUNSELLING & GUIDANCE	272,663	--	272,663	1,063.0	257	404
TOTAL FUNCTION 200	1,782,263	0	1,782,263	1,063.0	1,677	1,828
FUNCTION 500						
BOARD OF TRUSTEES	117,382	0	117,382	1,063.0	110	112
INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	128,233	0	128,233	1,063.0	121	109
BUSINESS ADMINISTRATIVE SERVICES	284,030	0	284,030	1,063.0	267	273
MANAGEMENT INFORMATION SERVICES	23,968	--	23,968	1,063.0	23	23
TOTAL FUNCTION 500	553,613	0	553,613	1,063.0	521	516
FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	0	--	0	1,063.0	0	0
CURRICULUM CONSULTING/DEVELOPMENT	0	--	0	1,063.0	0	0
LIBRARY/ MEDIA CENTRE	310,407	--	310,407	1,063.0	292	349
PROFESSIONAL & STAFF DEVELOPMENT	152,968	--	152,968	1,063.0	144	179
OTHER	9,909	0	9,909	1,063.0	9	9
TOTAL FUNCTION 600	473,284	0	473,284	1,063.0	445	537

PUPIL/TEACHER RATIOS:

	REGULAR INSTRUCTION		EDUCATOR	
	2021/22	2020/21	2021/22	2020/21
ENROLMENT	1,063.0	1,046.5	1,063.0	1,046.5
TEACHERS	71.10	73.42	85.30	90.07
RATIO	15.0	14.3	12.5	11.6

ANALYSIS OF TRANSPORTATION EXPENSES:

	REGULAR	COST PER	COST PER	COST PER	ADMIN.,	COST PER
	TRANSPORT'N PROGRAM 720	TRANSPORTED PUPIL	TOTAL KM (bus routes)		REGULAR AND OTHER (710, 720, 790)	TOTAL KM (log book)
2021/22	1,168,515	2,168	2.20	2.65	1,359,359	1.85
2020/21	1,091,349	2,025	2.05	2.48	1,214,123	1.65

TOTAL OPERATING EXPENSE PER PUPIL:

	TOTAL EXPENSES	- OPERATING TRANSFERS	CONSOLIDATED EXPENSES	- FUNCTIONS 300 AND 400	EXPENSES FOR PER PUPIL	COST PER PUPIL
2021/22	15,813,753	(35,084)	15,778,669	(14,790)	15,763,879	14,830
2020/21	15,756,684	(35,084)	15,721,600	(14,790)	15,706,810	15,009

SALARY/PERSONNEL REPORT:

	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	673,576	6.15	109,525	73,441	0.60	122,402
330 INSTRUCTIONAL - TEACHING	6,635,033	71.10	93,320	668,675	6.75	99,063
350 INSTRUCTIONAL - OTHER	449,594	18.32	24,541	414,416	20.29	20,425
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	296,827	7.00	42,404	30,658	0.70	43,797
380 CLINICIAN				404,142	4.75	85,083
390 INFORMATION TECHNOLOGY	63,750	0.75	85,000	0	0.00	0
	FUNCTION 500			FUNCTION 600		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	152,640	1.20	127,200	28,110	0.20	140,550
330 INSTRUCTIONAL - TEACHING				40,899	0.50	81,798
350 INSTRUCTIONAL - OTHER				109,894	3.64	30,191
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	132,639	2.39	55,497	4,223	0.10	42,230
390 INFORMATION TECHNOLOGY	0	0.00	0	76,505	1.25	61,204
	FUNCTION 700			FUNCTION 800		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	56,911	0.50	113,822	99,846	1.05	95,091
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECLIZ'D & SERVICE	651,179	27.21	23,932	614,802	13.00	47,292
370 SECRETARIAL, CLERICAL & OTHER	55,298	1.19	46,469	31,749	0.70	45,356
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0

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NOTICE OF TAX REQUIREMENTS
2021

Date March 31, 2021

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 2021 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 175 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

ADJUSTMENT RE: D.S.F.M. 2020 SPECIAL LEVY

Schedule forming part of the Calculation of 2021 Special Levy

To accompany the 2021/22 FRAME Budget

PINE CREEK SCHOOL DIVISION

A. 2020 Special Levy (excluding DSFM portion) (1)	<u>8,068,126</u>	
B. Resident non-D.S.F.M. pupils at September 30, 2019 (2)	<u>1,021.5</u>	
C. Special Levy per Pupil (A ÷ B)	<u>7,898.31</u>	
D. Resident D.S.F.M. Pupils at September 30, 2019 (2)	<u>2.0</u>	
E. 2020 Special Levy for D.S.F.M. (C x D)	<u>15,797</u>	
F. 2020 Special Levy paid to D.S.F.M. (3)	<u>15,797</u>	
G. 2020 Calendar Year Adjustment (E - F)		<u>0</u> *

* CARRIED TO LINE I. OF THE CALCULATION OF 2021 SPECIAL LEVY FORM

- (1) From line G of the Calculation of 2020 Special Levy form.
- (2) From the Resident Pupils form.
- (3) From line H of the Calculation of 2020 Special Levy form.

Copy to la Division scolaire franco-manitobaine by March 15

CALCULATION OF 2021 SPECIAL LEVY

To accompany the 2021/22 FRAME Budget

PINE CREEK SCHOOL DIVISION

A. Special Requirement: 2020/21 Budget (1)	<u>8,147,202</u>	
B. Amount related to 2020/21 included in 2020 Special Levy	<u>4,114,337</u>	
C. Balance of 2020/21 to be raised in 2021 (A - B)		<u>4,032,865</u>
D. Special Requirement: 2021/22 Budget (1)	<u>8,310,146</u>	
E. Amount included in 2021 Special Levy (50.5% of D) (2)		<u>4,196,624</u>
F. Surplus (Applied)/Raised (not included in the Special Requirement)		
G. 2021 SPECIAL LEVY FOR DIVISION (C + E + F)		<u>8,229,489</u>
H. 2021 SPECIAL LEVY FOR D.S.F.M. (from line Q below)		<u>16,112</u>
I. 2020 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>8,245,601</u>
Less: Tax Incentive Grant Guarantee adjustment 2019/20		<u>0</u>
K. Less: Tax Incentive Grant 2020/21		<u>312,678</u>
Less: Property Tax Offset Grant		<u>161,662</u>
L. 2021 TOTAL SPECIAL LEVY (J - K - L) (3)		<u>7,771,261</u>

2021 SPECIAL LEVY FOR D.S.F.M.

M. 2021 Special Levy for Division (from line G above)	<u>8,229,489</u>	
N. Resident Non-D.S.F.M. pupils at September 30, 2020 (4)	<u>1,029.5</u>	
O. Special Levy per resident pupil (M ÷ N)	<u>7,993.80</u>	
P. Resident D.S.F.M. pupils at September 30, 2020 (4)	<u>2.0</u>	
Q. 2021 Special Levy for D.S.F.M. (O x P)		<u>16,112</u>

- (1) Special Requirement must agree with the Special Requirement shown under Municipal Government in your budget.
- (2) The percentage of the 2021/22 Special Requirement shown in E must not be less than 40%.
- (3) Please ensure that the 2021 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

OPERATING FUND SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2022

Revenue

Provincial Government	8,674,148
Federal Government	-
Municipal Government - Property Tax	6,784,605
- Other	-
Other School Divisions	45,000
First Nations	-
Private Organizations and Individuals	-
Other Sources	50,000
	15,553,753

Expenses

Regular Instruction	9,740,447
Student Support Services	1,782,263
Adult Learning Centres	-
Community Education and Services	14,790
Divisional Administration	553,613
Instructional and Other Support Services	473,284
Transportation of Pupils	1,359,359
Operations and Maintenance	1,635,764
Fiscal	254,233
	15,813,753

Current Year Operating Surplus (Deficit)	(260,000)
Net Transfers from (to) Capital Fund	0
Net Current Year Surplus (Deficit)	(260,000)

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2022

Funding of Schools Program

Base Support			
Instructional	1,991,555		
Additional Instructional Support for Small Schools	39,257		
Sparsity	323,613		
Curricular Materials	62,010		
Information Technology	64,077		
Library Services	95,082		
Student Services	340,206		
Counselling and Guidance	85,781		
Professional Development	47,541		
Physical Education	19,500		
Occupancy	789,165		3,857,787
Categorical Support			
Transportation	671,624		
Board and Room	-		
Special Needs: Coordinator/Clinician	110,585		
Special Needs: Level 2	210,900		
Special Needs: Level 3	253,560		
Senior Years Technology Education	36,850		
English as an Additional Language	65,000		
Indigenous Academic Achievement (included BSSIP)	47,000		
Indigenous and International Languages	-		
French Language Education	2,149		
Small Schools	111,700		
Enrolment Change	-		
Northern Allowance	-		
Early Childhood Development Initiative	17,117		
Literacy and Numeracy	82,680		
Education for Sustainable Development	9,800		1,618,965
Equalization			1,154,801
Additional Equalization			-
Formula Guarantee			100,017
Other Program Support			
School Buildings Support: "D" Projects	75,600		
Technology Education Equipment Replacement	19,300		
Special Needs Additional Funding	33,060		
Skills Strategy Equipment Enhancement	-		
Other Minor Capital Support	-		
Prior Year Support			
Curricular Materials	-		
School Buildings Support: "D" Projects	-		
Technology Education Equipment	-		127,960
			<u>6,859,530</u>

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

Budget for the Year Ending June 30, 2022

Other Department of Education

Non-Resident	-
Shared Services	-
Special Needs	-
Institutional Programs	-
Nursing Supports (URIS)	-
Substitute Fees	2,000
General Support Grant	237,077
Education Property Tax Credit	1,052,110
Tax Incentive Grant	312,067
Property Tax Offset Grant	161,364
Early Years Enhancement Grant	30,000
Community Schools	-
Healthy Schools Initiative	-
Learning to Age 18 Coordinator	20,000
Other:	-

1,814,618

Other Provincial Government Departments (Not including GBE's)

Employment Programs	-
Adult Learning Centres	-
Other:	-

0

Funding of Schools Program (previous page)

6,859,530

TOTAL PROVINCIAL GOVERNMENT REVENUE

8,674,148

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

Budget for the Year Ending June 30, 2022

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

	_____		0
Municipal Government			
Special Requirement	8,310,146		
Less: Education Property Tax Credit	(1,052,110)		
Less: Tax Incentive Grant	(312,067)		
Less: Property Tax Offset Grant	(161,364)	6,784,605	
Other:		-	6,784,605
	_____	_____	
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		20,000	
Donations		-	
Other:	<u>User Fees, Sub Fees - Other Organizations</u>	3,000	
	<u>Other Sources Misc, Colonies, Southers Health</u>	20,000	
	<u>Other Misc.</u>	7,000	

	_____		50,000
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			<u>6,879,605</u>

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2022

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2022	2021
	Regular Instruction	Student Support Services	Adult Learning Centres	Community Education and Services	Divisional Administration	Instructional and Pupil Support Services	Transportation	Operations and Maintenance	Fiscal	TOTALS	TOTALS
Salaries	8,118,780	1,591,332	-	-	345,277	259,631	763,388	746,397		11,824,805	11,793,525
Employees Benefits and Allowances	622,141	110,676	-	-	36,346	30,807	86,667	88,602		975,239	941,454
Services	419,904	61,455	-	8,200	155,676	140,143	102,404	632,754		1,520,536	1,520,538
Supplies, Materials and Minor Equipment	544,538	18,800	-	6,590	16,314	42,703	406,900	168,011		1,203,856	1,204,522
Short Term Loan Interest and Bank Charges									-	0	8,000
Bad Debt Expense									-	0	0
Transfers	35,084	0	0	0	0	0	0	0	(PAYROLL TAX) 254,233	289,317	288,645
TOTALS	9,740,447	1,782,263	0	14,790	553,613	473,284	1,359,359	1,635,764	254,233	15,813,753	15,756,684

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2022

REGULAR INSTRUCTION	10 ADMINISTRATION	SINGLE TRACK SCHOOLS *			80 DUAL TRACK SCHOOLS **	90 SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
		20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION			
CODE OBJECT \ PROGRAM							
3XX SALARIES							
320 Executive, Managerial and Supervisory	673,576						673,576
330 Instructional - Teaching		6,549,851				85,182	6,635,033
350 Instructional - Other		449,594					449,594
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	296,827						296,827
390 Information Technology	63,750						63,750
Total Salaries	1,034,153	6,999,445	0	0	0	85,182	8,118,780
4XX EMPLOYEES BENEFITS AND ALLOWANCES	78,427	537,396				6,318	622,141
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		35,084					35,084
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	35,084	0	0	0	0	35,084
TOTALS	1,181,502	8,463,445	0	0	0	95,500	9,740,447

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

** includes multi-track schools.

OPERATING FUND - EXPENSE DETAIL: FUNCTION 200

Budget for the Year Ending June 30, 2022

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	TOTALS
3XX SALARIES								
320	Executive, Managerial and Supervisory	73,441						73,441
330	Instructional - Teaching					644,881	23,794	668,675
350	Instructional - Other				414,416			414,416
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	30,658						30,658
380	Clinician		177,252				226,890	404,142
390	Information Technology							0
	Total Salaries	104,099	177,252	0	414,416	644,881	250,684	1,591,332
4XX EMPLOYEES BENEFITS AND ALLOWANCES								
		9,382	9,076		49,184	33,975	9,059	110,676
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		122,886	201,758	0	500,100	684,856	272,663	1,782,263

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 31-Mar-21
 Budget for the Year Ending June 30, 2022

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX SALARIES				
320	Executive, Managerial and Supervisory			0
330	Instructional - Teaching			0
350	Instructional - Other			0
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	0	0
4XX EMPLOYEES BENEFITS AND ALLOWANCES				0
5-6XX SERVICES				
510	Professional, Technical and Specialized			0
520	Communications			0
530	Utility Services			0
540	Travel and Meetings			0
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals			0
620	Property Taxes			0
630	Advertising			0
640	Dues and Fees			0
650	Professional and Staff Development			0
680	Information Technology Services			0
	Total Services	0	0	0
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT				
710	Supplies			0
740	Curricular and Media Materials			0
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials & Minor Equipment	0	0	0
95X-99 TRANSFERS				
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
TOTALS		0	0	0

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

Budget for the Year Ending June 30, 2022

COMMUNITY EDUCATION AND SERVICES	10	20	30	40	
CODE OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	TOTALS
3XX SALARIES					
320 Executive, Managerial and Supervisory					0
330 Instructional - Teaching					0
350 Instructional - Other					0
360 Technical, Specialized and Service					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, 2022

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	59,998				59,998
320	Executive, Managerial and Supervisory		65,700	86,940		152,640
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other		38,012	94,627		132,639
390	Information Technology					0
	Total Salaries	59,998	103,712	181,567	0	345,277
4XX EMPLOYEES BENEFITS AND ALLOWANCES						
		1,520	12,909	21,917		36,346
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	5,897	1,500	2,000		9,397
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	49,864	6,298	75,546	23,968	155,676
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	5,000	3,814	3,500		12,314
740	Curricular and Media Materials					0
760	Minor Equipment			1,500		1,500
780	Information Technology Equipment	1,000	1,500			2,500
	Total Supplies, Materials & Minor Equipment	6,000	5,314	5,000	0	16,314
95X-99 TRANSFERS						
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0		0
TOTALS		117,382	128,233	284,030	23,968	553,613

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2022

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			28,110			28,110
330	Instructional - Teaching				40,899		40,899
350	Instructional - Other			109,894			109,894
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other			4,223			4,223
390	Information Technology			76,505			76,505
	Total Salaries	0	0	218,732	40,899	0	259,631
4XX EMPLOYEES BENEFITS AND ALLOWANCES							
				21,421	9,386		30,807
5-6XX SERVICES							
510	Professional, Technical and Specialized			1,500			1,500
520	Communications			3,060			3,060
540	Travel and Meetings			12,000		1,000	13,000
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			1,000	1,350	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	35,960	102,683	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	310,407	152,968	9,909	473,284

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2022

TRANSPORTATION OF PUPILS		10	20	70	80	90	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	56,911					56,911
350	Instructional - Other						0
360	Technical, Specialized and Service		651,179				651,179
370	Secretarial, Clerical and Other	55,298					55,298
390	Information Technology						0
	Total Salaries	112,209	651,179		0	0	763,388
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	11,566	75,101				86,667
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		399,000				399,000
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	406,900		0	0	406,900
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		130,948	1,168,515	0	0	59,896	1,359,359

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2022

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	99,846					99,846
360	Technical, Specialized and Service		594,386		20,416		614,802
370	Secretarial, Clerical and Other	31,749					31,749
390	Information Technology						0
Total Salaries		131,595	594,386	0	20,416	0	746,397
4XX EMPLOYEES BENEFITS AND ALLOWANCES		10,001	76,041		2,560		88,602
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		280,622		15,200		295,822
540	Travel and Meetings	1,000	1,500				2,500
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		8,647	437,051	114,273	40,283	32,500	632,754
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		150,743	1,245,812	119,273	70,436	49,500	1,635,764

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

Administration Costs

Divisional Administration, Function 500	553,613
Less: Liability Insurance	22,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	531,613 (A)

Expense Base

Total Operating Expenses	15,813,753
Plus: Transfers to Capital	0
Less: Adult Learning Centres, Function 300	0
	15,813,753 (B)

Percentage (A) / (B)

3.36%

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: _____	-
_____	-
	0
Associated Revenue ⁽²⁾	-

Self-Administered Pension Plans

Expenses ⁽¹⁾	
Administration (deducted above)	- *
Other: _____	-
_____	-
	0
Associated Revenue ⁽²⁾	-

(1) Incremental costs of the program.

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

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

Budget for the Year Ending June 30, 2022

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, 2022

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

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

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2021
REGULAR INSTRUCTION	
English Language - Single Track	1,051.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	-
- Francais	-
- French Immersion	-
- Other Bilingual	-
Senior Years Technology Education	<u>12.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>1,063.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	539
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	734,122
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	531,549
LOADED KILOMETERS (For the period ended June 30)	440,743

For the 2021/22 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 2021/22;
- (b) Occupancy for 2022/2023 and;
- (c) Coordinator /Clinician, Board and Room and Small Schools supports for 2021/22; and

(2) Unsupported Expenses for Equalization support for 2022/2023.

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 2018/19 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 2021/2022 "D" support to 2022/2023, 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 2021/2022.

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 and Tax Incentive 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.**

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2021/22 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, and Supervisory	6.15	0.60			1.20	0.20	0.50	1.05	9.70
330	Instructional - Teaching	71.10	6.75				0.50			78.35
350	Instructional - Other	18.32	20.29				3.64			42.25
360	Technical, Specialized and Service							27.21	13.00	40.21
370	Secretarial, Clerical and Other	7.00	0.70			2.39	0.10	1.19	0.70	12.08
380	Clinician		4.75							4.75
390	Information Technology	0.75					1.25			2.00
TOTALS (excluding Trustees)		103.32	33.09	0.00	0.00	3.59	5.69	28.90	14.75	189.34

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		
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310 TRUSTEES		7.00
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**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	110,585
Special Needs: Level 2	210-260	210,900
Special Needs: Level 3	210-260	253,560
Indigenous Academic Achievement	Unallocated	47,000
Small Schools	Unallocated	111,700
Literacy and Numeracy	630	82,680
Early Childhood Development	400	17,117
Total allocable Categorical Support (carried to Allow Input): \$833,542		833,542

<u>OTHER PROGRAM SUPPORT</u>	<u>Function/ Program</u>	<u>Amount</u>
School Building Support D Projects	800	75,600
Technology Education Equipment Replacements	Unallocated	19,300
Total Other Program Support: \$94,900		94,900

<u>OTHER PROVINCIAL GOVERNMENT REVENUE</u>	<u>Function/ Program</u>	<u>Amount</u>
Substitute Fees	Unallocated	2,000
Smaller Classes Initiative (20K3)	Unallocated	30,000
Learning to Age 18 Coordinator	Unallocated	20,000
Property Tax Offset Grant	Unallocated	161,364
Total Allocable: \$213,364		213,364

**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><u>30,000</u></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><u>45,000</u></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	1,509,600	0	575,045	0	0	0	0	934,555
270 Counselling and Guidance	272,663	0	0	0	0	0	0	272,663
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	14,790		17,117	0	0	0	0	
620 Library / Media Centre	310,407	0	0	0	0	0	0	310,407
630 Professional and Staff Development	152,968	0	82,680	0	0	0	0	70,288
800 Operations and Maintenance	1,635,764	0	0	75,600	0	0	0	1,560,164
<i>ALLOCATED ADJUSTMENTS/REDUCTIONS</i>		0	674,842	75,600	0	0	0	
<i>UNALLOCATED ADJUSTMENTS/REDUCTIONS</i>		0	944,123	19,300	450,441	45,000	30,000	(1)
TOTALS	3,896,192	0	1,618,965	94,900	450,441	45,000	30,000	3,148,077

OTHER FUNCTION/PROGRAMS EXPENSES	11,917,561
TOTAL EXPENSES	15,813,753

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	11,917,561
TOTAL ALLOWABLE EXPENSES	3,148,077
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(1,488,864)
Base Support (from page 2)	(3,857,787)
Formula Guarantee (from page 2)	(100,017)
SCHOOL BUS AMORTIZATION (from F/S)	142,458
TOTAL UNSUPPORTED EXPENSES	9,761,428

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

APPENDIX A

ADJUSTMENTS TO EXPENSES: (enter deductions as negative amounts)	Function/ Program	Amount
Capitalized Energy Mgmt. Systems Costs (add) (1), (2)	800	
Capitalized Section "D" School Bldgs. Costs (add) (1)	800	
Transfers from Capital Fund (deduct)	800	0
Leased Non-School Space (deduct)	800	
Other Capitalized Equipment and Vehicles (2) (please specify item and Function/Program)		
Total Adjustments to Expenses (carried to page 18)		<u>0</u>

(1) Net of all related revenues.
(2) For capitalized energy management systems costs and other capitalized items, lease and loan payments for eligible equipment may be included.

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	75,600
Technology Education Equipment & Skills Strategy Equipment Enhancement	19,300
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Amount carried forward to	<u>94,900</u>

CATEGORICAL SUPPORT TO BE ALLOCATED	
Special Needs: Coordinator/Clinician	
(A) Maximum Support	110,585
(B) Eligible Expenses	489,876
(C) Less related revenues	
(D) Allowable Expenses (B) - (C)	489,876
Eligible Support (lesser of A or D)	110,585
Special Needs: Level 2 and 3	464,460
Indigenous Academic Achievement	47,000
Literacy & Numeracy	82,680
Small Schools	
(A) Maximum Support	111,700
(B) Program Expenses	111,700
Eligible Support (lesser of A or B)	111,700
Board and Room	
(A) Maximum Support	
(B) Program Expenses	
Eligible Support (lesser of A or B)	0
Early Childhood Development	17,117
Total allocable Categorical Support (carried to Allow Input)	<u>833,542</u>
Non-allocable Categorical Support	785,423
Total Categorical Support (carried to page 18)	<u>1,618,965</u>

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 (C)	<u>119,273</u>
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above. (cannot be more than amount on line "C")	(D) <u>119,273</u>

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		237,077	237,077
Education Property Tax Credit		1,052,110	1,052,110
Tax Incentive Grant		312,067	312,067
All other	213,364		213,364
Other Provincial Government Departments	0		0
Total Revenue	213,364	1,601,254	1,814,618

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		6,784,605	6,784,605
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		20,000	20,000
Donations	0		0
Other	30,000		30,000
Total Revenue	75,000	6,804,605	6,879,605

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	1,814,618
Education Property Tax Credit	(1,052,110)
Tax Incentive Grant	(312,067)
PROVINCIAL REVENUE FOR EQUALIZATION	450,441
(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	30,000
TOTAL ALLOCABLE NON-PROV. SOURCES	75,000

SENIOR STAFF ALLOCATION

	Position:	Position:	Position:	Position:	Position:	Position:
	Superintendent	Secretary-Treasurer				
	%	%	%	%	%	%
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, 2022

EXPENSE DEFINITIONS

Operating Fund - consists of the nine functions defined below:

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

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

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

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

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

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

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

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

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

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

DÉFINITION DES DÉPENSES

Fonds de fonctionnement – se compose des neuf fonctions décrites ci-dessous :

Fonction 100 – Enseignement ordinaire – Comprend les coûts directement liés aux salles de classe de la maternelle au secondaire 4 (p. ex. les enseignants, les auxiliaires, les manuels scolaires, les fournitures, les services et l'équipement tel que les pupitres, les chaises, les tables, l'équipement audiovisuel et les ordinateurs). Comprend aussi les coûts administratifs scolaires y compris ceux liés aux directeurs d'école, aux directeurs adjoints et au personnel de soutien. Les coûts des classes d'été sont inscrits ici.

Fonction 200 – Services de soutien aux élèves – Comprend les coûts expressément liés aux élèves qui ont des besoins d'apprentissage exceptionnels et les coûts des services d'orientation, de consultation et d'orthopédagogie pour tous les élèves. Les élèves qui ont des besoins d'apprentissage exceptionnels sont ceux qui ont des déficiences physiques, cognitives, sensorielles, affectives ou comportementales et ceux qui ont été qualifiés de doués. Ces coûts comprennent les éducateurs spécialisés et les orthopédagogues, les aides-enseignants de l'enfance en difficulté, les conseillers, les spécialistes et les services connexes et appropriés (p. ex. ergothérapeutes), les fournitures, les manuels scolaires, le matériel, l'équipement et les logiciels. Ils comprennent aussi les coordonnateurs de l'enseignement à l'enfance en difficulté, les administrateurs des services aux élèves et le personnel de bureau.

Fonction 300 – Centres d'apprentissage pour adultes – Comprend les coûts liés aux centres d'apprentissage pour adultes qui appartiennent aux divisions scolaires et sont administrés par celles-ci. Ces centres offrent des programmes centrés sur les adultes qui appliquent les principes et pratiques de l'éducation des adultes aux programmes d'études et à la prestation des programmes. Les coûts liés aux adultes qui font partie des classes ordinaires ne sont pas inscrits ici, non plus que ceux des centres qui ont leur propre conseil d'administration.

Fonction 400 – Éducation et services communautaires – Comprend les coûts liés à l'offre de services (tels que l'utilisation des installations et la location du gymnase par la collectivité) et de cours non crédités à des groupes et à des particuliers. Comprend l'enseignement de la prématernelle.

Fonction 500 – Administration de la division – Comprend les coûts liés à l'administration de la division scolaire, y compris ceux liés aux commissaires, aux directeurs généraux et aux secrétaires-trésoriers.

Fonction 600 – Services pédagogiques et autres services de soutien – Comprend les coûts liés aux services de soutien des élèves, du personnel enseignant et du processus éducationnel, tels que les bibliothèques et les médiathèques, le perfectionnement professionnel, la consultation en matière de programmes d'études et l'élaboration de programmes d'études.

Fonction 700 – Transport des élèves – Comprend tous les coûts, y compris ceux du personnel de surveillance et de bureau, qui sont liés au transport des élèves. Ne comprend pas les achats d'autobus dont le coût unitaire dépasse 20 000 \$, car ils figurent au fonds de capital et d'emprunt.

Fonction 800 – Fonctionnement et entretien – Comprend tous les coûts, y compris ceux du personnel de surveillance et de bureau, qui sont liés à l'entretien et aux réparations mineures de tous les bâtiments et les terrains scolaires. Comprend les services publics, les taxes, les assurances et les fournitures, mais pas les coûts en immobilisations.

Fonction 900 – Frais et taxes – Comprend les intérêts sur les prêts à court terme, les frais bancaires et la taxe d'aide à la santé et à l'éducation.



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Fonction 700 – Transport des élèves – Comprend tous les coûts, y compris ceux du personnel de surveillance et de bureau, qui sont liés au transport des élèves. Ne comprend pas les achats d'autobus dont le coût unitaire dépasse 20 000 \$, car ils figurent au fonds de capital et d'emprunt.

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