



Education Funding Branch
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Winnipeg, Manitoba
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ROLLING RIVER SCHOOL DIVISION

P.O. BOX 1170
MINNEDOSA, MANITOBA R0J 1E0

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.

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OPERATING FUND SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2024

Revenue

Provincial Government	14,196,955
Federal Government	-
Municipal Government - Property Tax	11,113,265
- Other	-
Other School Divisions	65,000
First Nations	1,530,935
Private Organizations and Individuals	30,000
Other Sources	37,500
	26,973,655

Expenses

Regular Instruction	16,106,510
Student Support Services	3,613,085
Adult Learning Centres	-
Community Education and Services	30,390
Divisional Administration	939,270
Instructional and Other Support Services	526,130
Transportation of Pupils	2,015,375
Operations and Maintenance	3,253,395
Fiscal	627,500
	27,111,655

Current Year Operating Surplus (Deficit)	(138,000)
Net Transfers from (to) Capital Fund	(170,000)
Net Current Year Surplus (Deficit)	(308,000)

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2024

Funding of Schools Program

Base Support		
Instructional	3,195,930	
Additional Instructional Support for Small Schools	79,806	
Sparsity	448,126	
Curricular Materials	99,510	
Information Technology	102,827	
Library Services	152,582	
Student Services	563,657	
Counselling and Guidance	137,656	
Professional Development	76,291	
Physical Education	28,125	
Occupancy	<u>1,140,570</u>	6,025,080
Categorical Support		
Transportation	899,973	
Board and Room	-	
Special Needs: Coordinator/Clinician	177,460	
Special Needs: Level 2	294,500	
Special Needs: Level 3	126,780	
Senior Years Technology Education	39,545	
English as an Additional Language	31,950	
Indigenous Academic Achievement (included BSSIP)	73,300	
Indigenous and International Languages	308	
French Language Education	3,051	
Small Schools	140,781	
Enrolment Change	22,088	
Northern Allowance	-	
Early Childhood Development Initiative	28,114	
Literacy and Numeracy	132,680	
Education for Sustainable Development	<u>11,200</u>	1,981,730
Equalization		842,161
Additional Equalization		-
Formula Guarantee		60,539
Other Program Support		
School Buildings Support: "D" Projects	104,580	
Technology Education Equipment Replacement	27,300	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	<u>-</u>	<u>131,880</u>
		<u>9,041,390</u>

**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	14,094,680	
Less: Education Property Tax Credit	(1,446,005)	
Less: Tax Incentive Grant	(717,685)	
Less: Property Tax Offset Grant	(817,725)	11,113,265
Other:	-	11,113,265

Other School Divisions

Tuition Fees		
Transfer Fees	65,000	
Residual Fees	-	
Transportation of Pupils	-	
Other:	-	

		65,000

First Nations

Tuition Fees	1,530,935	
Transportation of Pupils	-	
Other:	-	

		1,530,935

Private Organizations and Individuals (Includes GBE's)

Regular Tuition	-	
International Tuition	-	
Continuing Education	-	
Other Tuition:	-	
Food Service	-	
Government Business Enterprises (GBE's)	-	
Other:	-	
Sub fees (MTS-RRTA)	2,000	
MPIC - MSBA Rebates	19,000	
Coop Equity	9,000	

		30,000

Other Sources

Interest	7,500	
Donations	-	
Other:	6,000	
Parking fees	6,000	
Transportation fees	18,500	
Miscellaneous Sales - Rebates	4,500	
Rental School Facilities	1,000	

		37,500

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE

12,776,700

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	13,541,055	3,194,820	-	22,120	604,315	352,585	1,104,825	1,438,145		20,257,865	19,582,270
Employees Benefits and Allowances	922,205	356,915	-	4,120	87,205	43,895	156,900	254,600		1,825,840	1,714,610
Services	379,800	27,850	-	1,650	234,250	74,650	81,150	1,271,700		2,071,050	1,919,050
Supplies, Materials and Minor Equipment	903,450	33,500	-	2,500	13,500	55,000	672,500	288,950		1,969,400	1,879,945
Short Term Loan Interest and Bank Charges									193,000	193,000	55,000
Bad Debt Expense									-	0	0
Transfers	360,000	0	0	0	0	0	0	0	(PAYROLL TAX) 434,500	794,500	837,600
TOTALS	16,106,510	3,613,085	0	30,390	939,270	526,130	2,015,375	3,253,395	627,500	27,111,655	25,988,475

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2024

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			
3XX SALARIES								
320 Executive, Managerial and Supervisory		1,311,530					1,311,530	
330 Instructional - Teaching			11,024,380			103,710	11,128,090	
350 Instructional - Other			414,210				414,210	
360 Technical, Specialized and Service							0	
370 Secretarial, Clerical and Other		469,400					469,400	
390 Information Technology		217,825					217,825	
Total Salaries		1,998,755	11,438,590	0	0	103,710	13,541,055	
4XX EMPLOYEES BENEFITS AND ALLOWANCES		190,665	725,660			5,880	922,205	
5-6XX SERVICES								
510 Professional, Technical and Specialized			900				900	
520 Communications		54,450					54,450	
540 Travel and Meetings		14,500	33,650				48,150	
560 Tuition							0	
570 Printing and Binding			37,000				37,000	
580 Insurance and Bond Premiums		4,800					4,800	
590 Maintenance and Repair Services						500	500	
610 Rentals							0	
630 Advertising		7,000					7,000	
640 Dues and Fees							0	
650 Professional and Staff Development		8,000					8,000	
680 Information Technology Services			219,000				219,000	
Total Services		88,750	290,550	0	0	500	379,800	
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710 Supplies			405,250			12,400	417,650	
740 Curricular and Media Materials			160,800				160,800	
760 Minor Equipment			15,000			27,500	42,500	
780 Information Technology Equipment			282,500				282,500	
Total Supplies, Materials & Minor Equipment		0	863,550	0	0	39,900	903,450	
95X-99 TRANSFERS								
960 School Divisions			207,000			153,000	360,000	
980 Organizations, Individuals and Other Entities							0	
Total Transfers		0	207,000	0	0	153,000	360,000	
TOTALS		2,278,170	13,525,350	0	0	302,990	16,106,510	

* 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	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
3XX	SALARIES							
320	Executive, Managerial and Supervisory	95,555						95,555
330	Instructional - Teaching		0		0	800,085	465,000	1,265,085
350	Instructional - Other		113,000		658,200	604,750	117,000	1,492,950
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	40,600						40,600
380	Clinician		300,630					300,630
390	Information Technology							0
	Total Salaries	136,155	413,630	0	658,200	1,404,835	582,000	3,194,820
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	12,000	35,150		114,800	148,700	46,265	356,915
5-6XX	SERVICES							
510	Professional, Technical and Specialized				5,000			5,000
520	Communications	6,100						6,100
540	Travel and Meetings	2,800	4,300			1,250	800	9,150
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services							0
610	Rentals	4,100						4,100
630	Advertising	3,000						3,000
640	Dues and Fees	500						500
650	Professional and Staff Development							0
680	Information Technology Services							0
	Total Services	16,500	4,300	0	5,000	1,250	800	27,850
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	8,000			12,000			20,000
740	Curricular and Media Materials		6,000		4,000		3,500	13,500
760	Minor Equipment							0
780	Information Technology Equipment							0
	Total Supplies, Materials & Minor Equipment	8,000	6,000	0	16,000	0	3,500	33,500
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		172,655	459,080	0	794,000	1,554,785	632,565	3,613,085

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 28-Mar-23
Budget for the Year Ending June 30, 2024

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				22,120	22,120
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	22,120	22,120
4XX	EMPLOYEES BENEFITS AND ALLOWANCES				4,120	4,120
5-6XX	SERVICES					
510	Professional, Technical and Specialized					0
520	Communications				500	500
540	Travel and Meetings				1,150	1,150
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	1,650	1,650
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies					0
740	Curricular and Media Materials				2,500	2,500
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	2,500	2,500
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		0	0	0	30,390	30,390

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	72,500				72,500
320	Executive, Managerial and Supervisory		152,715	136,400		289,115
360	Technical, Specialized and Service			90,600		90,600
370	Secretarial, Clerical and Other			152,100		152,100
390	Information Technology					0
	Total Salaries	72,500	152,715	379,100	0	604,315
4XX EMPLOYEES BENEFITS AND ALLOWANCES						
		3,575	10,530	73,100		87,205
5-6XX SERVICES						
510	Professional, Technical and Specialized	7,500		18,500		26,000
520	Communications			9,300		9,300
540	Travel and Meetings	11,500	6,250	3,500		21,250
570	Printing and Binding			0		0
580	Insurance and Bond Premiums			64,000		64,000
590	Maintenance and Repair Services			0		0
610	Rentals			0		0
630	Advertising	3,500		500		4,000
640	Dues and Fees	42,500	1,600	15,600		59,700
650	Professional and Staff Development	8,500	4,000	5,500		18,000
680	Information Technology Services				32,000	32,000
	Total Services	73,500	11,850	116,900	32,000	234,250
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			10,000		10,000
740	Curricular and Media Materials		1,500			1,500
760	Minor Equipment					0
780	Information Technology Equipment				2,000	2,000
	Total Supplies, Materials & Minor Equipment	0	1,500	10,000	2,000	13,500
95X-99 TRANSFERS						
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0		0
TOTALS		149,575	176,595	579,100	34,000	939,270

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2024

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
CODE	OBJECT \ PROGRAM						
3XX SALARIES							
320	Executive, Managerial and Supervisory						0
330	Instructional - Teaching		93,575		55,000		148,575
350	Instructional - Other			178,200	8,100		186,300
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other	17,710					17,710
390	Information Technology						0
	Total Salaries	17,710	93,575	178,200	63,100	0	352,585
4XX EMPLOYEES BENEFITS AND ALLOWANCES		3,380	4,600	32,015	3,900		43,895
5-6XX SERVICES							
510	Professional, Technical and Specialized					7,000	7,000
520	Communications		500				500
540	Travel and Meetings		2,750				2,750
560	Tuition						0
570	Printing and Binding					2,500	2,500
580	Insurance and Bond Premiums					1,400	1,400
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development				60,500		60,500
680	Information Technology Services						0
	Total Services	0	3,250	0	60,500	10,900	74,650
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	4,000				16,500	20,500
740	Curricular and Media Materials			34,500			34,500
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	4,000	0	34,500	0	16,500	55,000
95X-99 TRANSFERS							
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		25,090	101,425	244,715	127,500	27,400	526,130

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	45,300					45,300
350	Instructional - Other						0
360	Technical, Specialized and Service		1,053,025				1,053,025
370	Secretarial, Clerical and Other	6,500					6,500
390	Information Technology						0
	Total Salaries	51,800	1,053,025		0	0	1,104,825
4XX EMPLOYEES BENEFITS AND ALLOWANCES							
		12,200	144,700				156,900
5-6XX SERVICES							
510	Professional, Technical and Specialized		5,000				5,000
520	Communications		15,600				15,600
540	Travel and Meetings		7,300				7,300
570	Printing and Binding						0
550	Transportation of Pupils			9,500		2,500	12,000
580	Insurance and Bond Premiums		28,500				28,500
590	Maintenance and Repair Services		1,000				1,000
610	Rentals		3,000				3,000
630	Advertising	3,000					3,000
640	Dues and Fees	650					650
650	Professional and Staff Development		5,100				5,100
680	Information Technology Services						0
	Total Services	3,650	65,500	9,500	0	2,500	81,150
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies		663,000				663,000
740	Curricular and Media Materials						0
760	Minor Equipment		9,500				9,500
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	672,500		0	0	672,500
95X-99 TRANSFERS							
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge		(95,000)			95,000	0
	Total Transfers	0	(95,000)	0	0	95,000	0
TOTALS		67,650	1,840,725	9,500	0	97,500	2,015,375

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	45,620					45,620
360	Technical, Specialized and Service		1,386,025				1,386,025
370	Secretarial, Clerical and Other	6,500					6,500
390	Information Technology						0
	Total Salaries	52,120	1,386,025	0	0	0	1,438,145
4XX EMPLOYEES BENEFITS AND ALLOWANCES							
		11,250	243,350				254,600
5-6XX SERVICES							
510	Professional, Technical and Specialized		23,000				23,000
520	Communications	4,200					4,200
530	Utility Services		594,500		40,950		635,450
540	Travel and Meetings		1,200				1,200
570	Printing and Binding						0
580	Insurance and Bond Premiums		208,500				208,500
590	Maintenance and Repair Services		79,500	110,000	70,000	62,000	321,500
610	Rentals		4,500				4,500
620	Property Taxes		9,000		58,500		67,500
630	Advertising	3,000					3,000
640	Dues and Fees	650					650
650	Professional and Staff Development		2,200				2,200
680	Information Technology Services						0
	Total Services	7,850	922,400	110,000	169,450	62,000	1,271,700
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies		246,500		7,250	24,000	277,750
740	Curricular and Media Materials						0
760	Minor Equipment		10,000		1,200		11,200
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	256,500	0	8,450	24,000	288,950
960	School Divisions						
999	Recharge						0
TOTALS		71,220	2,808,275	110,000	177,900	86,000	3,253,395

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 29, 2023
REGULAR INSTRUCTION	
English Language - Single Track	1,761.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	-
- Francais	-
- French Immersion	-
- Other Bilingual	-
Senior Years Technology Education	10.0
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u>1,771.0</u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 29)	910
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	886,910
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	848,718
LOADED KILOMETERS (For the period ended June 30)	529,356

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	10.45	0.80			2.00		0.50	0.50	14.25
330	Instructional - Teaching	109.08	12.30				0.80			122.18
350	Instructional - Other	11.50	54.75		0.40		5.50			72.15
360	Technical, Specialized and Service	0.00	0.00			1.00		32.03	26.96	59.99
370	Secretarial, Clerical and Other	11.70	0.63			2.63	0.25	0.13	0.13	15.46
380	Clinician		3.25							3.25
390	Information Technology	3.00	0.00							3.00
TOTALS (excluding Trustees)		145.73	71.73	0.00	0.40	5.63	6.55	32.66	27.59	290.27

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		0.00
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310 TRUSTEES		6.00
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**CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES**

Administration Costs

Divisional Administration, Function 500	939,270
Less: Liability Insurance	64,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
Incremental administration costs related to Rolling River First Nation Trustee	<u>11,000</u>
	<u>864,270 (A)</u>

Expense Base

Total Operating Expenses	27,111,655
Plus: Transfers to Capital	170,000
Less: Adult Learning Centres, Function 300	<u>0</u>
	<u>27,281,655 (B)</u>

Percentage (A) / (B) **3.17%**

Maximum Allowable Percentage **3.42%**

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	3.42%
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.

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES								
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	REDUCTIONS TO EXPENSES					ALLOWABLE EXPENSES
			CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
		<<<< (from Appendix A) >>>>	<<<< (from Appendix B) >>>>					
210 - 260 Student Support Services	2,980,520	0	598,740	0	153,760	21,130	500	2,206,390
270 Counselling and Guidance	632,565	0	0	0	0	0	0	632,565
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	30,390		28,114	0	0	0	0	
620 Library / Media Centre	244,715	0	0	0	0	0	0	244,715
630 Professional and Staff Development	127,500	0	0	0	0	0	0	127,500
800 Operations and Maintenance	3,253,395	0	0	104,580	132,500	0	16,000	3,000,315
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	626,854	104,580	286,260	21,130	16,500	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,354,876	27,300	1,887,890	1,574,805	43,500	(1)
TOTALS	7,269,085	0	1,981,730	131,880	2,174,150	1,595,935	60,000	6,211,485

OTHER FUNCTION/PROGRAMS EXPENSES	19,842,570
100 Regular Instruction	16,106,510
500 Administration	939,270
605 Curriculum Consulting Admin.	25,090
610 Curriculum Consulting	101,425
680 Other	27,400
700 Transportation of Pupils	2,015,375
900 Fiscal	627,500
TOTAL EXPENSES	27,111,655

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	19,842,570
TOTAL ALLOWABLE EXPENSES	6,211,485
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(4,888,371)
- ADJUSTMENTS TO EXPENSES	0
- CATEGORICAL SUPPORT	(1,354,876)
- OTHER PROGRAM SUPPORT	(27,300)
- OTHER PROVINCIAL GOVERNMENT REVENUE	(1,887,890)
- NON-PROV. SOURCES - TUITION, TRANSFER AND RESIDUAL FEES	(1,574,805)
- NON-PROV. SOURCES - OTHER	(43,500)
Base Support (from page 2)	(6,025,080)
Formula Guarantee (from page 2)	(60,539)
SCHOOL BUS AMORTIZATION (from F/S)	305,654
TOTAL UNSUPPORTED EXPENSES	15,385,719

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

APPENDIX B

OTHER PROVINCIAL GOVERNMENT REVENUE:			
	Allocable	Non-allocable	Total
Other Dept. of Education			
General Support Grant		357,598	357,598
Education Property Tax Credit		1,446,005	1,446,005
Tax Incentive Grant		717,685	717,685
Property Tax Offset Grant		817,725	817,725
All other	1,684,052		1,684,052
Other Provincial Government Departments	132,500		132,500
Total Revenue	1,816,552	3,339,013	5,155,565

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		11,113,265	11,113,265
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	65,000		65,000
Residual Fees	0		0
All other	0		0
First Nations			
Tuition Fees	1,530,935		1,530,935
All other	0		0
Private Organizations and Individuals			
Tuition Fees	0		0
Ancillary Services	30,000		30,000
Other Sources			
Interest		7,500	7,500
Donations	0		0
Other	30,000		30,000
Total Revenue	1,655,935	11,120,765	12,776,700

OTHER PROVINCIAL GOVERNMENT REVENUE:	
Total Revenue	5,155,565
Education Property Tax Credit	(1,446,005)
Tax Incentive Grant	(717,685)
Property Tax Offset Grant	(817,725)
PROVINCIAL REVENUE FOR EQUALIZATION	2,174,150
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:	
TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	1,595,935
TOTAL ALLOCABLE OTHER REVENUE (to agree with total other revenue on page 18)	60,000
TOTAL ALLOCABLE NON-PROV. SOURCES	1,655,935

CALCULATION OF NET EXPENSES (SPECIAL REQUIREMENT)
 - Optional for Division/District use only -

LESS :										
FUNCTION / PROGRAM	TOTAL EXPENSES	BASE SUPPORT	CATEGORICAL SUPPORT	EQUALIZATION SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	TOTAL PROVINCIAL GOVERNMENT REVENUE	NON - PROVINCIAL SOURCES	CURRENT YEAR SURPLUS	NET EXPENSES (SPECIAL REQUIREMENT)
100 Regular Instruction	16,106,510	3,954,324	454,903	902,700	27,300	4,869,305	10,208,532	1,578,505	308,000	4,011,473
210 - 260 Student Support Services	2,980,520	563,657	598,740			153,760	1,316,157	21,630	"23-24 Deficit"	1,642,733
270 Counselling and Guidance	632,565	137,656					137,656			494,909
300 Adult Learning Centres	0						0			0
400 Community Education and Services	30,390		28,114				28,114			2,276
500 Administration	939,270						0	5,300		933,970
605 Curriculum Consulting Admin.	25,090						0			25,090
610 Curriculum Consulting	101,425						0			101,425
620 Library / Media Centre	244,715	152,582					152,582			92,133
630 Professional and Staff Development	127,500	76,291					76,291			51,209
680 Other	27,400						0			27,400
700 Transportation of Pupils	2,015,375		899,973				899,973	34,500		1,080,902
800 Operations and Maintenance	3,253,395	1,140,570			104,580	132,500	1,377,650	16,000		1,859,745
900 Fiscal	627,500						0	7,500		620,000
Net Transfers to (from) Capital Fund	170,000						0			170,000
UNALLOCATED REVENUE/FUNDING									"23-24 Deficit"	
TOTAL	27,281,655	6,025,080	1,981,730	902,700	131,880	5,155,565	14,196,955	1,663,435	308,000	11,113,265

SENIOR STAFF ALLOCATION

	Position:	Position:	Position:	Position:	Position:	Position:
	Coordinator Of ICT					
	%	%	%	%	%	%
100 Regular Instruction	20.00%					
200 Student Support Services						
300 Adult Learning Centres						
400 Community Education and Services						
500 Administration						
600 Instructional and Other Support Services	80.00%					
700 Transportation of Pupils						
800 Operations and Maintenance						
TOTAL (must add to 100%)	100.00%	0.00%	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.

FRAME / ERROR REPORT

FRAME EXPENSES:	EXPENSES - TRANSFERS =		FRAME	FTE	COST PER PUPIL	
	EXPENSES	EXPENSES	EXPENSES	PUPILS	2023/24	2022/23
FUNCTION 100						
ADMINISTRATION	2,278,170	0	2,278,170	1,771.0	1,286	1,219
SENIOR YEARS TECHNOLOGY	302,990	153,000	149,990	10.0	14,999	12,551
ENGLISH LANGUAGE	13,525,350	207,000	13,318,350	1,761.0	7,563	7,366
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	16,106,510	360,000	15,746,510	1,771.0	8,891	8,619
FUNCTION 200						
ADMINISTRATION/COORDINATION	172,655	0	172,655	1,771.0	97	94
CLINICAL AND RELATED SERVICES	459,080	0	459,080	1,771.0	259	261
SPECIAL PLACEMENT	0	0	0			
REGULAR PLACEMENT	794,000	0	794,000	1,771.0	448	415
RESOURCE SERVICES	1,554,785	--	1,554,785	1,771.0	878	824
COUNSELLING & GUIDANCE	632,565	--	632,565	1,771.0	357	325
TOTAL FUNCTION 200	3,613,085	0	3,613,085	1,771.0	2,040	1,919
FUNCTION 500						
BOARD OF TRUSTEES	149,575	0	149,575	1,771.0	84	100
INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	176,595	0	176,595	1,771.0	100	97
BUSINESS ADMINISTRATIVE SERVICES	579,100	0	579,100	1,771.0	327	318
MANAGEMENT INFORMATION SERVICES	34,000	--	34,000	1,771.0	19	17
TOTAL FUNCTION 500	939,270	0	939,270	1,771.0	530	531
FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	25,090	--	25,090	1,771.0	14	14
CURRICULUM CONSULTING/DEVELOPMENT	101,425	--	101,425	1,771.0	57	60
LIBRARY/ MEDIA CENTRE	244,715	--	244,715	1,771.0	138	134
PROFESSIONAL & STAFF DEVELOPMENT	127,500	--	127,500	1,771.0	72	72
OTHER	27,400	0	27,400	1,771.0	15	11
TOTAL FUNCTION 600	526,130	0	526,130	1,771.0	297	11
PUPIL/TEACHER RATIOS:						
	REGULAR INSTRUCTION		EDUCATOR			
	2023/24	2022/23	2023/24	2022/23		
ENROLMENT	1,771.0	1,775.0	1,771.0	1,775.0		
TEACHERS	109.08	109.58	133.43	133.73		
RATIO	16.2	16.2	13.3	13.3		
ANALYSIS OF TRANSPORTATION EXPENSES:						
	REGULAR TRANSPORT'N PROGRAM 720	COST PER TRANSPORTED PUPIL	COST PER TOTAL KM (bus routes)	COST PER LOADED KM	ADMIN., REGULAR AND OTHER (710, 720, 790)	COST PER TOTAL KM (log book)
2023/24	1,840,725	2,023	2.17	3.48	2,005,875	2.26
2022/23	1,656,160	1,804	1.98	3.13	1,818,825	2.09
TOTAL OPERATING EXPENSE PER PUPIL:						
	TOTAL EXPENSES	- OPERATING TRANSFERS	CONSOLIDATED EXPENSES	- FUNCTIONS 300 AND 400	EXPENSES FOR PER PUPIL	COST PER PUPIL
2023/24	27,111,655	(360,000)	26,751,655	(30,390)	26,721,265	15,088
2022/23	25,988,475	(416,500)	25,571,975	(29,430)	25,542,545	14,390
SALARY/PERSONNEL REPORT:						
	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	1,311,530	10.45	125,505	95,555	0.80	119,444
330 INSTRUCTIONAL - TEACHING	11,128,090	109.08	102,022	1,265,085	12.30	102,852
350 INSTRUCTIONAL - OTHER	414,210	11.50	36,018	1,492,950	54.75	27,268
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	469,400	11.70	40,120	40,600	0.63	64,960
380 CLINICIAN				300,630	3.25	92,502
390 INFORMATION TECHNOLOGY	217,825	3.00	72,608	0	0.00	0
	FUNCTION 500			FUNCTION 600		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	289,115	2.00	144,558	0	0.00	0
330 INSTRUCTIONAL - TEACHING				148,575	0.80	185,719
350 INSTRUCTIONAL - OTHER				186,300	5.50	33,873
360 TECHNICAL, SPECLIZ'D & SERVICE	90,600	1.00	90,600	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	152,100	2.63	57,833	17,710	0.25	70,840
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0
	FUNCTION 700			FUNCTION 800		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	45,300	0.50	90,600	45,620	0.50	91,240
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECLIZ'D & SERVICE	1,053,025	32.03	32,876	1,386,025	26.96	51,410
370 SECRETARIAL, CLERICAL & OTHER	6,500	0.13	52,000	6,500	0.13	52,000
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0