



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

BORDER LAND SCHOOL DIVISION
120-9th Street NW
Altona, MANITOBA R0G 0B1

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2024

FRAME / ERROR REPORT

FRAME EXPENSES:	EXPENSES - TRANSFERS =		FRAME EXPENSES	FTE PUPILS	COST PER PUPIL	
					2023/24	2022/23
FUNCTION 100						
ADMINISTRATION	3,058,248	0	3,058,248	2,076.5	1,473	1,334
SENIOR YEARS TECHNOLOGY	1,479,574	385,000	1,094,574	143.0	7,654	7,386
ENGLISH LANGUAGE	13,696,463	20,000	13,676,463	1,369.5	9,986	9,514
FRANÇAIS	155,000	155,000	0	0.0	0	0
FRENCH IMMERSION	0	0	0	0.0	0	0
DUAL TRACK	4,439,963	0	4,439,963	564.0	7,872	6,797
TOTAL FUNCTION 100	22,829,248	560,000	22,269,248	2,076.5	10,724	9,979
FUNCTION 200						
ADMINISTRATION/COORDINATION	197,294	0	197,294	2,076.5	95	106
CLINICAL AND RELATED SERVICES	778,504	0	778,504	2,076.5	375	365
SPECIAL PLACEMENT	0	0	0			
REGULAR PLACEMENT	2,769,934	0	2,769,934	2,076.5	1,334	1,378
RESOURCE SERVICES	1,554,203	--	1,554,203	2,076.5	748	692
COUNSELLING & GUIDANCE	542,599	--	542,599	2,076.5	261	245
TOTAL FUNCTION 200	5,842,534	0	5,842,534	2,076.5	2,814	2,786
FUNCTION 500						
BOARD OF TRUSTEES	185,487	0	185,487	2,076.5	89	93
INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	202,802	0	202,802	2,076.5	98	92
BUSINESS ADMINISTRATIVE SERVICES	679,777	0	679,777	2,076.5	327	329
MANAGEMENT INFORMATION SERVICES	60,420	--	60,420	2,076.5	29	31
TOTAL FUNCTION 500	1,128,486	0	1,128,486	2,076.5	543	546
FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	0	--	0	2,076.5	0	0
CURRICULUM CONSULTING/DEVELOPMENT	0	--	0	2,076.5	0	0
LIBRARY/ MEDIA CENTRE	303,676	--	303,676	2,076.5	146	147
PROFESSIONAL & STAFF DEVELOPMENT	361,228	--	361,228	2,076.5	174	164
OTHER	156,497	0	156,497	2,076.5	75	65
TOTAL FUNCTION 600	821,401	0	821,401	2,076.5	396	65
PUPIL/TEACHER RATIOS:	REGULAR INSTRUCTION		EDUCATOR			
	2023/24	2022/23	2023/24	2022/23		
ENROLMENT	2,076.5	2,121.0	2,076.5	2,121.0		
TEACHERS	163.20	155.31	202.55	191.88		
RATIO	12.7	13.7	10.3	11.1		
ANALYSIS OF TRANSPORTATION EXPENSES:	REGULAR	COST PER	COST PER		ADMIN.,	
	TRANSPORT'N	TRANSPORTED	TOTAL KM	COST PER	REGULAR	COST PER
	PROGRAM 720	PUPIL	(bus routes)	LOADED KM	AND OTHER	TOTAL KM
					(710, 720, 790)	(log book)
2023/24	2,248,825	1,343	2.03	3.21	2,705,152	2.28
2022/23	2,179,945	1,723	2.07	3.21	2,628,711	2.33
TOTAL OPERATING EXPENSE PER PUPIL:	TOTAL	- OPERATING	CONSOLIDATED	- FUNCTIONS	EXPENSES	COST
	EXPENSES	TRANSFERS	EXPENSES	300 AND 400	FOR PER PUPIL	PER PUPIL
	2023/24	38,524,395	(560,000)	37,964,395	(411,985)	37,552,410
	2022/23	37,164,727	(575,000)	36,589,727	(436,080)	36,153,647
SALARY/PERSONNEL REPORT:	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
	320 EXECUTIVE, MG'L & SUPERVISORY	1,652,917	13.88	119,129	148,101	1.20
	330 INSTRUCTIONAL - TEACHING	15,564,512	163.20	95,371	2,083,703	23.67
350 INSTRUCTIONAL - OTHER	368,932	11.79	31,292	2,217,801	86.30	25,699
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	721,624	15.36	46,981	26,477	0.50	52,954
380 CLINICIAN				571,066	5.40	105,753
390 INFORMATION TECHNOLOGY	320,617	4.00	80,154	0	0.00	0
	FUNCTION 500			FUNCTION 600		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
	320 EXECUTIVE, MG'L & SUPERVISORY	330,720	2.40	137,800	87,831	0.60
	330 INSTRUCTIONAL - TEACHING				109,636	0.00
350 INSTRUCTIONAL - OTHER				208,804	7.59	Error
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	44,961	1.63	27,510
370 SECRETARIAL, CLERICAL & OTHER	337,412	5.50	61,348	0	0.00	27,583
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	117,506	1.10	106,824	108,232	1.10
	350 INSTRUCTIONAL - OTHER	0	0.00	0		98,393
360 TECHNICAL, SPECLIZ'D & SERVICE	1,312,193	36.00	36,450	1,497,814	29.44	Error
370 SECRETARIAL, CLERICAL & OTHER	0	0.00	0	0	0.00	50,877
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0

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OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES
Budget for the Year Ending June 30, 2024

Revenue

Provincial Government	22,893,360
Federal Government	-
Municipal Government - Property Tax	13,813,035
- Other	-
Other School Divisions	468,000
First Nations	1,103,000
Private Organizations and Individuals	83,000
Other Sources	164,000
	<hr/>
	38,524,395

Expenses

Regular Instruction	22,829,248
Student Support Services	5,842,534
Adult Learning Centres	351,180
Community Education and Services	60,805
Divisional Administration	1,128,486
Instructional and Other Support Services	821,401
Transportation of Pupils	2,706,352
Operations and Maintenance	4,142,389
Fiscal	642,000
	<hr/>
	38,524,395

Current Year Operating Surplus (Deficit)	0
Net Transfers from (to) Capital Fund	<hr/>
	(568,900)
Net Current Year Surplus (Deficit)	(568,900)

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2024

Funding of Schools Program

Base Support		
Instructional	4,158,659	
Additional Instructional Support for Small Schools	-	
Sparsity	398,124	
Curricular Materials	129,486	
Information Technology	133,802	
Library Services	198,545	
Student Services	741,117	
Counselling and Guidance	179,122	
Professional Development	99,273	
Physical Education	42,875	
Occupancy	1,292,760	7,373,763
Categorical Support		
Transportation	1,151,354	
Board and Room	1,200	
Special Needs: Coordinator/Clinician	230,917	
Special Needs: Level 2	535,800	
Special Needs: Level 3	369,775	
Senior Years Technology Education	144,431	
English as an Additional Language	248,750	
Indigenous Academic Achievement (included BSSIP)	54,000	
Indigenous and International Languages	700	
French Language Education	34,032	
Small Schools	122,428	
Enrolment Change	226,849	
Northern Allowance	-	
Early Childhood Development Initiative	31,776	
Literacy and Numeracy	172,648	
Education for Sustainable Development	11,200	3,335,860
Equalization		3,793,807
Additional Equalization		1,575
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	99,960	
Technology Education Equipment Replacement	49,700	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	149,660
		<u>14,654,665</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	19,024,733		
Less: Education Property Tax Credit	(1,539,639)		
Less: Tax Incentive Grant	(2,562,850)		
Less: Property Tax Offset Grant	(1,109,209)	13,813,035	
Other:	-		13,813,035
Other School Divisions			
Tuition Fees			
Transfer Fees	23,000		
Residual Fees	400,000		
Transportation of Pupils	-		
Other: RRTVA Coordinator	45,000		
			468,000
First Nations			
Tuition Fees	1,000,000		
Transportation of Pupils	88,000		
Other: Bus Garage Services	15,000		
			1,103,000
Private Organizations and Individuals (Includes GBE's)			
Regular Tuition	-		
International Tuition	-		
Continuing Education	-		
Other Tuition:	-		
Food Service	40,000		
Government Business Enterprises (GBE's)	-		
Other:	-		
Vocational Program Sales	28,000		
Tech Sales/Fiber Optic Agreements/Misc	15,000		
			83,000
Other Sources			
Interest	15,000		
Donations	35,000		
Other: Equity & Dividends	25,000		
PD/Sub Costs - BLTA, MTS	25,000		
Insurance Rebates	10,000		
Rental Income - EKC, RAEC	54,000		
			164,000
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			15,631,035

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2024

<div><div></div><div>FUNCTION</div><div></div><div>OBJECT</div></div>	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	18,628,602	5,047,148	280,855	13,000	762,828	451,232	1,429,699	1,606,046		28,219,410	27,409,416
Employees Benefits and Allowances	1,232,266	585,435	26,765	1,600	109,261	58,434	254,531	300,500		2,568,792	2,373,770
Services	741,456	177,329	35,160	26,715	241,897	217,960	161,622	1,823,293		3,425,432	3,316,339
Supplies, Materials and Minor Equipment	1,666,924	32,622	8,400	19,490	14,500	93,775	860,500	412,550		3,108,761	2,880,202
Short Term Loan Interest and Bank Charges									50,000	50,000	30,000
Bad Debt Expense									-	0	0
Transfers	560,000	0	0	0	0	0	0	0	(PAYROLL TAX) 592,000	1,152,000	1,155,000
TOTALS	22,829,248	5,842,534	351,180	60,805	1,128,486	821,401	2,706,352	4,142,389	642,000	38,524,395	37,164,727

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			
CODE OBJECT \ PROGRAM							
3XX SALARIES							
320 Executive, Managerial and Supervisory	1,652,917						1,652,917
330 Instructional - Teaching		11,110,225			3,876,705	577,582	15,564,512
350 Instructional - Other		162,190			120,397	86,345	368,932
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	721,624						721,624
390 Information Technology	320,617						320,617
Total Salaries	2,695,158	11,272,415	0	0	3,997,102	663,927	18,628,602
4XX EMPLOYEES BENEFITS AND ALLOWANCES	291,130	653,800			231,832	55,504	1,232,266
5-6XX SERVICES							
510 Professional, Technical and Specialized		53,840			6,000	139,582	199,422
520 Communications	36,898	27,000			3,500	6,240	73,638
540 Travel and Meetings	18,142	58,282			5,000	43,950	125,374
560 Tuition		24,250					24,250
570 Printing and Binding						1,750	1,750
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services	250	49,140			14,000	8,250	71,640
610 Rentals					375	3,250	3,625
630 Advertising	1,000	17,007			1,000	300	19,307
640 Dues and Fees	1,750	3,730			1,000	750	7,230
650 Professional and Staff Development	3,920						3,920
680 Information Technology Services		207,800			500	3,000	211,300
Total Services	61,960	441,049	0	0	31,375	207,072	741,456
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	10,000	460,075			107,354	130,350	707,779
740 Curricular and Media Materials		196,271			46,300	800	243,371
760 Minor Equipment		150,000			16,000	36,921	202,921
780 Information Technology Equipment		502,853			10,000		512,853
Total Supplies, Materials & Minor Equipment	10,000	1,309,199	0	0	179,654	168,071	1,666,924
95X-99 TRANSFERS							
960 School Divisions		20,000	155,000			385,000	560,000
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	20,000	155,000	0	0	385,000	560,000
TOTALS	3,058,248	13,696,463	155,000	0	4,439,963	1,479,574	22,829,248

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

** includes multi-track schools.

OPERATING FUND - EXPENSE DETAIL: FUNCTION 200

Budget for the Year Ending June 30, 2024

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	TOTALS
3XX	SALARIES							
320	Executive, Managerial and Supervisory	148,101						148,101
330	Instructional - Teaching		106,875			1,472,139	504,689	2,083,703
350	Instructional - Other				2,217,801			2,217,801
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	26,477						26,477
380	Clinician		571,066					571,066
390	Information Technology							0
	Total Salaries	174,578	677,941	0	2,217,801	1,472,139	504,689	5,047,148
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	13,966	38,643		432,471	73,607	26,748	585,435
5-6XX	SERVICES							
510	Professional, Technical and Specialized				101,840		3,500	105,340
520	Communications	1,000	2,000			500		3,500
540	Travel and Meetings	2,500	38,470		7,222	6,557	1,290	56,039
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services	500	750					1,250
610	Rentals							0
630	Advertising		2,000		1,500			3,500
640	Dues and Fees	750	3,750					4,500
650	Professional and Staff Development	2,000	1,200					3,200
680	Information Technology Services							0
	Total Services	6,750	48,170	0	110,562	7,057	4,790	177,329
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	750	10,000		3,000	500	5,000	19,250
740	Curricular and Media Materials	500	750		100	900	1,372	3,622
760	Minor Equipment	750			6,000			6,750
780	Information Technology Equipment		3,000					3,000
	Total Supplies, Materials & Minor Equipment	2,000	13,750	0	9,100	1,400	6,372	32,622
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		197,294	778,504	0	2,769,934	1,554,203	542,599	5,842,534

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory	54,234		54,234
330	Instructional - Teaching		178,681	178,681
350	Instructional - Other		28,560	28,560
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other	19,380		19,380
390	Information Technology			0
	Total Salaries	73,614	207,241	280,855
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	9,636	17,129	26,765
5-6XX	SERVICES			
510	Professional, Technical and Specialized	2,750		2,750
520	Communications	2,200		2,200
530	Utility Services			0
540	Travel and Meetings	100	1,500	1,600
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services		1,000	1,000
610	Rentals		23,610	23,610
620	Property Taxes			0
630	Advertising	1,500		1,500
640	Dues and Fees			0
650	Professional and Staff Development	650	1,350	2,000
680	Information Technology Services		500	500
	Total Services	7,200	27,960	35,160
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies	1,500	2,900	4,400
740	Curricular and Media Materials		3,000	3,000
760	Minor Equipment		500	500
780	Information Technology Equipment		500	500
	Total Supplies, Materials & Minor Equipment	1,500	6,900	8,400
95X-99	TRANSFERS			
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
TOTALS		91,950	259,230	351,180

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				6,000	6,000
350	Instructional - Other				7,000	7,000
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	13,000	13,000
4XX	EMPLOYEES BENEFITS AND ALLOWANCES				1,600	1,600
5-6XX	SERVICES					
510	Professional, Technical and Specialized				26,715	26,715
520	Communications					0
540	Travel and Meetings					0
570	Printing and Binding					0
580	Insurance and Bond Premiums					0
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising					0
640	Dues and Fees					0
650	Professional and Staff Development					0
680	Information Technology Services					0
	Total Services	0	0	0	26,715	26,715
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies				15,490	15,490
740	Curricular and Media Materials				4,000	4,000
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	19,490	19,490
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		0	0	0	60,805	60,805

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2024

DIVISIONAL ADMINISTRATION	10	20	30	50	TOTALS
	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	
CODE OBJECT \ PROGRAM					
3XX SALARIES					
310 Trustees Remuneration	94,696				94,696
320 Executive, Managerial and Supervisory		157,227	173,493		330,720
360 Technical, Specialized and Service					0
370 Secretarial, Clerical and Other			337,412		337,412
390 Information Technology					0
Total Salaries	94,696	157,227	510,905	0	762,828
4XX EMPLOYEES BENEFITS AND ALLOWANCES	5,114	7,075	97,072		109,261
5-6XX SERVICES					
510 Professional, Technical and Specialized			38,500		38,500
520 Communications		1,500	3,000		4,500
540 Travel and Meetings	15,000	18,000	5,000		38,000
570 Printing and Binding	500		1,000		1,500
580 Insurance and Bond Premiums	150		750		900
590 Maintenance and Repair Services			2,700	750	3,450
610 Rentals					0
630 Advertising			1,000	200	1,200
640 Dues and Fees	63,027	7,000	3,850		73,877
650 Professional and Staff Development	6,000	8,000	6,000		20,000
680 Information Technology Services		500		59,470	59,970
Total Services	84,677	35,000	61,800	60,420	241,897
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies	500	1,000	6,000		7,500
740 Curricular and Media Materials		1,000			1,000
760 Minor Equipment		1,000	4,000		5,000
780 Information Technology Equipment	500	500			1,000
Total Supplies, Materials & Minor Equipment	1,000	3,500	10,000	0	14,500
95X-99 TRANSFERS					
960 School Divisions					0
980 Organizations, Individuals and Other Entities					0
999 Recharge					0
Total Transfers	0	0	0		0
TOTALS	185,487	202,802	679,777	60,420	1,128,486

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				87,831		87,831
330	Instructional - Teaching				109,636		109,636
350	Instructional - Other			203,746		5,058	208,804
360	Technical, Specialized and Service					44,961	44,961
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	0	0	203,746	197,467	50,019	451,232
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			38,202	11,354	8,878	58,434
5-6XX	SERVICES						
510	Professional, Technical and Specialized				14,500	42,000	56,500
520	Communications						0
540	Travel and Meetings			453		5,000	5,453
560	Tuition						0
570	Printing and Binding					10,000	10,000
580	Insurance and Bond Premiums					2,300	2,300
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising					8,000	8,000
640	Dues and Fees			500	500	300	1,300
650	Professional and Staff Development			500	133,907		134,407
680	Information Technology Services						0
	Total Services	0	0	1,453	148,907	67,600	217,960
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			10,775	1,000	30,000	41,775
740	Curricular and Media Materials			48,500	2,500		51,000
760	Minor Equipment			1,000			1,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	0	60,275	3,500	30,000	93,775
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		0	0	303,676	361,228	156,497	821,401

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	117,506					117,506
350	Instructional - Other						0
360	Technical, Specialized and Service		1,230,193			82,000	1,312,193
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	117,506	1,230,193		0	82,000	1,429,699
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	19,976	221,435			13,120	254,531
5-6XX	SERVICES						
510	Professional, Technical and Specialized		56,000				56,000
520	Communications	1,350	1,150				2,500
540	Travel and Meetings	5,600	26,000			12,000	43,600
570	Printing and Binding						0
550	Transportation of Pupils						0
580	Insurance and Bond Premiums		39,744				39,744
590	Maintenance and Repair Services		9,384				9,384
610	Rentals				1,200		1,200
630	Advertising	175	500				675
640	Dues and Fees	600	3,919				4,519
650	Professional and Staff Development	1,000					1,000
680	Information Technology Services		3,000				3,000
	Total Services	8,725	139,697	0	1,200	12,000	161,622
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	2,500	837,500				840,000
740	Curricular and Media Materials						0
760	Minor Equipment	500	20,000				20,500
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	3,000	857,500		0	0	860,500
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge		(200,000)			200,000	0
	Total Transfers	0	(200,000)	0	0	200,000	0
TOTALS		149,207	2,248,825	0	1,200	307,120	2,706,352

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	108,232					108,232
360	Technical, Specialized and Service		1,381,694		102,446	13,674	1,497,814
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	108,232	1,381,694	0	102,446	13,674	1,606,046
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	17,317	262,522		19,977	684	300,500
5-6XX	SERVICES						
510	Professional, Technical and Specialized		5,000		500		5,500
520	Communications	1,300	4,000		1,296		6,596
530	Utility Services		717,377		58,801		776,178
540	Travel and Meetings	10,000	19,000		500		29,500
570	Printing and Binding						0
580	Insurance and Bond Premiums		310,609		29,160		339,769
590	Maintenance and Repair Services		181,000	150,000	64,750	115,000	510,750
610	Rentals		13,000				13,000
620	Property Taxes		85,000		45,000	5,000	135,000
630	Advertising		2,000				2,000
640	Dues and Fees	500	500				1,000
650	Professional and Staff Development	2,000	2,000				4,000
680	Information Technology Services						0
	Total Services	13,800	1,339,486	150,000	200,007	120,000	1,823,293
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	100	262,000	57,000	27,250	13,500	359,850
740	Curricular and Media Materials						0
760	Minor Equipment	200	25,000	5,000	6,000	16,500	52,700
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	300	287,000	62,000	33,250	30,000	412,550
960	School Divisions						
999	Recharge						0
TOTALS		139,649	3,270,702	212,000	355,680	164,358	4,142,389

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM		Estimated F.T.E. Enrolment September 29, 2023
REGULAR INSTRUCTION		
English Language - Single Track		1,369.5
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	412.0	
- Francais	-	
- French Immersion	152.0	
- Other Bilingual	-	564.0
Senior Years Technology Education		143.0
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		2,076.5

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 29)	1,675
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	1,185,072
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	1,108,072
LOADED KILOMETERS (For the period ended June 30)	700,300

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	13.88	1.20	0.45		2.40	0.60	1.10	1.10	20.73
330 Instructional - Teaching	163.20	23.67	2.00						188.87
350 Instructional - Other	11.79	86.30	1.00			7.59			106.68
360 Technical, Specialized and Service						1.63	36.00	29.44	67.07
370 Secretarial, Clerical and Other	15.36	0.50	0.45		5.50				21.81
380 Clinician		5.40							5.40
390 Information Technology	4.00								4.00
TOTALS (excluding Trustees)	208.23	117.07	3.90	0.00	7.90	9.82	37.10	30.54	414.56
510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis									
310 TRUSTEES								9.00	

CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs

Divisional Administration, Function 500	1,128,486
Less: Liability Insurance	20,750
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>1,107,736 (A)</u>

Expense Base

Total Operating Expenses	38,524,395
Plus: Transfers to Capital	568,900
Less: Adult Learning Centres, Function 300	<u>351,180</u>
	<u>38,742,115 (B)</u>

Percentage (A) / (B) 2.86%

Maximum Allowable Percentage 3.37%

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	3.37%
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								
			REDUCTIONS TO EXPENSES					
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		ALLOWABLE EXPENSES
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
		< < < < (from Appendix A) > > > >					< < < < (from Appendix B) > > > >	
210 - 260 Student Support Services	5,299,935	0	1,136,492	0	205,563	0	0	3,957,880
270 Counselling and Guidance	542,599	0	0	0	0	0	0	542,599
300 Adult Learning Centres	351,180				351,180	0	0	
400 Community Education and Services	60,805		31,776	0	0	0	0	
620 Library / Media Centre	303,676	0	0	0	0	0	0	303,676
630 Professional and Staff Development	361,228	0	0	0	0	0	0	361,228
800 Operations and Maintenance	4,142,389	406,900	0	99,960	6,000	0	25,000	4,418,329
ALLOCATED ADJUSTMENTS/REDUCTIONS		406,900	1,168,268	99,960	562,743	0	25,000	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		162,000	2,167,592	49,700	2,464,254	1,423,000	355,000	(1)
TOTALS	11,061,812	568,900	3,335,860	149,660	3,026,997	1,423,000	380,000	9,583,712

OTHER FUNCTION/PROGRAMS EXPENSES	27,462,583
TOTAL EXPENSES	38,524,395

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	27,462,583
TOTAL ALLOWABLE EXPENSES	9,583,712
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(6,297,546)
Base Support (from page 2)	(7,373,763)
Formula Guarantee (from page 2)	0
SCHOOL BUS AMORTIZATION (from F/S)	405,040
TOTAL UNSUPPORTED EXPENSES	23,780,026

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	102,500
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)		
Furniture, Fixtures & Equipment	800	304,400
Bus Purchase	Unallocated	162,000
Total Adjustments to Expenses (carried to page 18)		568,900
(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	99,960
Technology Education Equipment & Skills Strategy Equipment Enhancement	49,700
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Amount carried forward to	149,660

CATEGORICAL SUPPORT TO BE ALLOCATED

Special Needs: Coordinator/Clinician		
(A) Maximum Support	230,917	
(B) Eligible Expenses	768,013	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	768,013	
Eligible Support (lesser of A or D)		230,917
Special Needs: Level 2 and 3		905,575
Indigenous Academic Achievement		54,000
Literacy & Numeracy		172,648
Small Schools		
(A) Maximum Support	122,428	
(B) Program Expenses	122,428	
Eligible Support (lesser of A or B)		122,428
Board and Room		
(A) Maximum Support	1,200	
(B) Program Expenses	1,200	
Eligible Support (lesser of A or B)		1,200
Early Childhood Development		31,776
Total allocable Categorical Support (carried to Allow Input)		1,518,544
Non-allocable Categorical Support		1,817,316
Total Categorical Support (carried to page 18)		3,335,860

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:

Program 850 School Building Repairs & Replacements	212,000
PLUS: Capitalized Section "D" Expenses (net)	102,500
Grounds	0
LESS: Related revenue other than "D" Support	
Allowable Section "D" Expenses	(C) 314,500
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	(D) 314,500
(cannot be more than amount on line "C")	
Refer to page 2 of the Allowable Expenses Guide when completing this section.	

	B	C	D	E	F	G	H	I	J	K
1	Border Land School Division : 2023/24 FRAME Budget									31-Jan-24
2										
3	CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES									APPENDIX B
4										
5										
6	<u>OTHER PROVINCIAL GOVERNMENT REVENUE:</u>									
7										
8			Allocable	Non-allocable	Total					
9	Other Dept. of Education									
10	General Support Grant					486,051	486,051			
11	Education Property Tax Credit					1,539,639	1,539,639			
12	Tax Incentive Grant					2,562,850	2,562,850			
13	Property Tax Offset Grant					1,109,209	1,109,209			
14	All other					2,184,716	2,184,716			
15	Other Provincial Government Departments					356,230	356,230			
17	Total Revenue					2,540,946	5,697,749	8,238,695		
18										
19										
20										
21	<u>NON-PROVINCIAL SOURCES:</u>									
22										
23			Allocable	Non-allocable	Total					
24	Federal Government									
25	Tuition Fees					0		0		
26	All other					0		0		
27	Municipal Government									
28	Special Requirement less Property Tax Credit					13,813,035	13,813,035			
29	Other					0		0		
30	Other School Divisions									
31	Tuition Fees					0		0		
32	Transfer Fees					23,000		23,000		
33	Residual Fees					400,000		400,000		
34	All other					45,000		45,000		
35	First Nations									
36	Tuition Fees					1,000,000		1,000,000		
37	All other					103,000		103,000		
38	Private Organizations and Individuals									
39	Tuition Fees					0		0		
40	Ancillary Services					83,000		83,000		
41	Other Sources									
42	Interest					15,000	15,000			
43	Donations					35,000	35,000			
44	Other					114,000	114,000			
45										
46	Total Revenue					1,803,000	13,828,035	15,631,035		
47										

ALL REVENUES REPORTED ON THIS PAGE, EXCEPT THOSE SHADED, MUST BE DEDUCTED FROM TOTAL EXPENSES ON PAGE 18 UNLESS THERE ARE SPECIAL CIRCUMSTANCES WHICH WOULD MAKE AN ALLOCATION IMPRACTICAL OR INAPPROPRIATE. IN THOSE LIMITED CASES, REASONS FOR NOT ALLOCATING MUST BE PROVIDED BELOW.

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	8,238,695
Education Property Tax Credit	(1,539,639)
Tax Incentive Grant	(2,562,850)
Property Tax Offset Grant	(1,109,209)
PROVINCIAL REVENUE FOR EQUALIZATION	3,026,997
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	1,423,000
TOTAL ALLOCABLE OTHER REVENUE (to agree with total other revenue on page 18)	380,000
TOTAL ALLOCABLE NON-PROV. SOURCES	1,803,000

SENIOR STAFF ALLOCATION

	Position:	Position:	Position:	Position:	Position:	Position:
	Superintendent	Asst Superintendent	Human Resource Manager			
	%	%	%	%	%	%
100 Regular Instruction		10.00%	50.00%			
200 Student Support Services	10.00%	10.00%				
300 Adult Learning Centres						
400 Community Education and Services						
500 Administration	70.00%	20.00%	50.00%			
600 Instructional and Other Support Services		60.00%				
700 Transportation of Pupils	10.00%					
800 Operations and Maintenance	10.00%					
TOTAL (must add to 100%)	100.00%	100.00%	100.00%	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.