



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, 2025

FRAME / ERROR REPORT

FRAME EXPENSES:	EXPENSES - TRANSFERS =		FRAME	FTE	COST PER PUPIL	
			EXPENSES	PUPILS	2024/25	2023/24
FUNCTION 100						
ADMINISTRATION	3,176,642	0	3,176,642	2,034.5	1,561	1,473
SENIOR YEARS TECHNOLOGY	1,570,970	385,000	1,185,970	119.0	9,966	7,654
ENGLISH LANGUAGE	14,185,614	25,000	14,160,614	1,273.5	11,119	9,986
FRANÇAIS	155,000	155,000	0	0.0	0	0
FRENCH IMMERSION	0	0	0	0.0	0	0
DUAL TRACK	4,759,508	0	4,759,508	642.0	7,414	7,872
TOTAL FUNCTION 100	23,847,734	565,000	23,282,734	2,034.5	11,444	10,724
FUNCTION 200						
ADMINISTRATION/COORDINATION	211,042	0	211,042	2,034.5	104	95
CLINICAL AND RELATED SERVICES	869,867	0	869,867	2,034.5	428	375
SPECIAL PLACEMENT	0	0	0			
REGULAR PLACEMENT	2,902,994	0	2,902,994	2,034.5	1,427	1,334
RESOURCE SERVICES	1,608,878	--	1,608,878	2,034.5	791	748
COUNSELLING & GUIDANCE	700,746	--	700,746	2,034.5	344	261
TOTAL FUNCTION 200	6,293,527	0	6,293,527	2,034.5	3,093	2,814
FUNCTION 500						
BOARD OF TRUSTEES	189,669	0	189,669	2,034.5	93	89
INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	209,457	0	209,457	2,034.5	103	98
BUSINESS ADMINISTRATIVE SERVICES	764,291	0	764,291	2,034.5	376	327
MANAGEMENT INFORMATION SERVICES	63,399	--	63,399	2,034.5	31	29
TOTAL FUNCTION 500	1,226,816	0	1,226,816	2,034.5	603	543
FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	0	--	0	2,034.5	0	0
CURRICULUM CONSULTING/DEVELOPMENT	0	--	0	2,034.5	0	0
LIBRARY/ MEDIA CENTRE	309,128	--	309,128	2,034.5	152	146
PROFESSIONAL & STAFF DEVELOPMENT	363,515	--	363,515	2,034.5	179	174
OTHER	175,427	0	175,427	2,034.5	86	75
TOTAL FUNCTION 600	848,070	0	848,070	2,034.5	417	75

PUPIL/TEACHER RATIOS:	REGULAR INSTRUCTION		EDUCATOR	
	2024/25	2023/24	2024/25	2023/24
ENROLMENT	2,034.5	2,076.5	2,034.5	2,076.5
TEACHERS	173.90	163.20	214.12	202.55
RATIO	11.7	12.7	9.5	10.3

ANALYSIS OF TRANSPORTATION EXPENSES:	REGULAR	COST PER	COST PER		ADMIN.,	COST PER
	TRANSPORT'N PROGRAM 720	TRANSPORTED PUPIL	TOTAL KM (bus routes)	COST PER LOADED KM	REGULAR AND OTHER (710, 720, 790)	TOTAL KM (log book)
2024/25	2,457,222	1,876	2.29	3.51	2,949,506	2.73
2023/24	2,248,825	1,343	2.03	3.21	2,705,152	2.28
TOTAL OPERATING EXPENSE PER PUPIL:	TOTAL EXPENSES	- OPERATING TRANSFERS	CONSOLIDATED EXPENSES	- FUNCTIONS 300 AND 400	EXPENSES FOR PER PUPIL	COST PER PUPIL
2024/25	40,587,010	(565,000)	40,022,010	(412,723)	39,609,287	19,469
2023/24	38,524,395	(560,000)	37,964,395	(411,985)	37,552,410	18,084

SALARY/PERSONNEL REPORT:	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	1,759,212	14.38	122,337	153,237	1.20	127,698
330 INSTRUCTIONAL - TEACHING	16,158,390	173.90	92,918	2,261,106	24.04	94,056
350 INSTRUCTIONAL - OTHER	371,729	11.79	31,529	2,344,929	86.30	27,172
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	695,388	15.36	45,273	34,070	0.50	68,140
380 CLINICIAN				620,979	6.60	94,088
390 INFORMATION TECHNOLOGY	353,434	4.00	88,359	0	0.00	0

	FUNCTION 500			FUNCTION 600		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	365,183	2.50	146,073	88,692	0.60	147,820
330 INSTRUCTIONAL - TEACHING				111,552	0.00	Error
350 INSTRUCTIONAL - OTHER				239,709	7.59	31,582
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	51,153	2.63	19,450
370 SECRETARIAL, CLERICAL & OTHER	360,663	5.50	65,575	0	0.00	0
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	123,452	1.10	112,229	113,709	1.10	103,372
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECLIZ'D & SERVICE	1,483,560	36.00	41,210	1,578,500	31.00	50,919
370 SECRETARIAL, CLERICAL & OTHER	0	0.00	0	0	0.00	0
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0

TABLE OF CONTENTS
2024/25 FRAME BUDGET

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

NOTICE OF TAX REQUIREMENTS
2024

Date March 6, 2024


To The RM OF DE SALABERRY (119)
(Municipality, Department of Indigenous and Northern Relations, etc.)

In accordance with Section 187 of The Public Schools Act, the Board of the Border Land 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 2024 is \$ 296,496


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

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



Chair

Seal



Secretary-Treasurer

NOTICE OF TAX REQUIREMENTS
2024

Date March 6, 2024

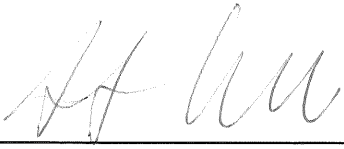
To The MUNICIPALITY OF EMERSON-FRANKLIN (127)
(Municipality, Department of Indigenous and Northern Relations, etc.)

In accordance with Section 187 of The Public Schools Act, the Board of the Border Land 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 2024 is \$ 3,309,489

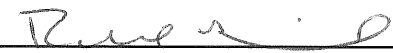
You are requested to remit the amount shown above, net of the **Education Property Tax Credit**, in accordance with the Regulations made under Section 191 of The Public Schools Act.

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



Chair

Seal



Secretary-Treasurer

NOTICE OF TAX REQUIREMENTS
2024

Date March 6, 2024

To The RM OF LA BROQUERIE (138)
(Municipality, Department of Indigenous and Northern Relations, etc.)

In accordance with Section 187 of The Public Schools Act, the Board of the Border Land 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 2024 is \$ 224,012


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

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



Chair

Seal



Secretary-Treasurer

NOTICE OF TAX REQUIREMENTS
2024

Date March 6, 2024

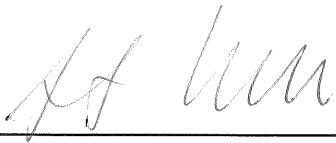
To The RM OF MONTCALM (151)
(Municipality, Department of Indigenous and Northern Relations, etc.)

In accordance with Section 187 of The Public Schools Act, the Board of the Border Land 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 2024 is \$ 1,859,585

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

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



Chair

Seal



Secretary-Treasurer

NOTICE OF TAX REQUIREMENTS
2024

Date March 6, 2024


To The RM OF MORRIS (152)
(Municipality, Department of Indigenous and Northern Relations, etc.)

In accordance with Section 187 of The Public Schools Act, the Board of the Border Land 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 2024 is \$ 54,615

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

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



Chair

Seal



Secretary-Treasurer

NOTICE OF TAX REQUIREMENTS
2024

Date March 6, 2024

To The MUNICIPALITY OF RHINELAND (164)
(Municipality, Department of Indigenous and Northern Relations, etc.)

In accordance with Section 187 of The Public Schools Act, the Board of the Border Land 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 2024 is \$ 5,236,766

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

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



Chair

Seal



Secretary-Treasurer

NOTICE OF TAX REQUIREMENTS
2024

Date March 6, 2024

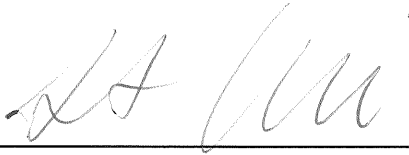
To The TOWN OF ALTONA (400)
(Municipality, Department of Indigenous and Northern Relations, etc.)

In accordance with Section 187 of The Public Schools Act, the Board of the Border Land 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 2024 is \$ 2,833,433

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

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



Chair

Seal



Secretary-Treasurer

NOTICE OF TAX REQUIREMENTS
2024

Date March 6, 2024

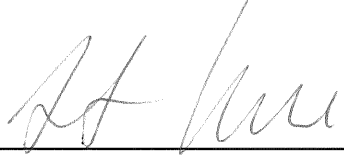
To The RM OF PINEY (610)
(Municipality, Department of Indigenous and Northern Relations, etc.)

In accordance with Section 187 of The Public Schools Act, the Board of the Border Land 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 2024 is \$ 982,143

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

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



Chair

Seal



Secretary-Treasurer

NOTICE OF TAX REQUIREMENTS
2024

Date March 6, 2024

To The RM OF STUARTBURN (612)
(Municipality, Department of Indigenous and Northern Relations, etc.)

In accordance with Section 187 of The Public Schools Act, the Board of the Border Land 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 2024 is \$ 1,040,502

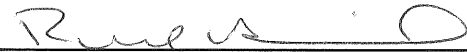
You are requested to remit the amount shown above, net of the **Education Property Tax Credit**, in accordance with the Regulations made under Section 191 of The Public Schools Act.

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



Chair

Seal



Secretary-Treasurer

CALCULATION OF 2024 SPECIAL LEVY

To accompany the 2024/25 FRAME Budget

BORDER LAND SCHOOL DIVISION

A. Special Requirement: 2023/24 Budget (1)	<u>19,024,733</u>	
B. Amount related to 2023/24 included in 2023 Special Levy	<u>7,609,893</u>	
C. Balance of 2023/24 to be raised in 2024 (A - B)		<u>11,414,840</u>
D. Special Requirement: 2024/25 Budget (1)	<u>20,848,428</u>	
E. Amount included in 2024 Special Levy (40.0% of D) (2)		<u>8,339,371</u>
F. Surplus (Applied)/Raised (not included in the Special Requirement)		<u>(345,000)</u>
G. 2024 SPECIAL LEVY FOR DIVISION (C + E + F)		<u>19,409,211</u>
H. 2024 SPECIAL LEVY FOR D.S.F.M. (from line T below)		<u>100,770</u>
I. 2023 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>19,509,981</u>
K. Less: Tax Incentive Grant Guarantee adjustment 2021/22		<u>0</u>
L. Less: Tax Incentive Grant 2022/23		<u>2,575,999</u>
M. Less: Property Tax Offset Grant (PTOG)		<u>1,096,941</u>
N. 2024 TOTAL SPECIAL LEVY (J - K - L - M) (3)		<u>15,837,041</u>

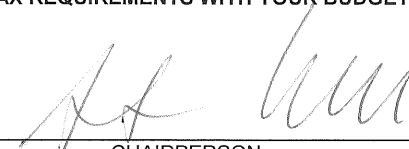
2024 SPECIAL LEVY FOR D.S.F.M.

P. 2024 Special Levy for Division (from line G above)	<u>19,409,211</u>	
Q. Resident Non-D.S.F.M. pupils at September 30, 2023 (4)	<u>2,022.4</u>	
R. Special Levy per resident pupil (P ÷ Q)	<u>9,597.12</u>	
S. Resident D.S.F.M. pupils at September 30, 2023 (4)	<u>10.5</u>	
T. 2024 Special Levy for D.S.F.M. (R x S)		<u>100,770</u>

- (1) Special Requirement must agree with the Special Requirement shown under Municipal Government in your budget.
- (2) The percentage of the 2024/25 Special Requirement shown in E must not be less than 40%.
- (3) Please ensure that the 2024 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

03/06/24
DATE


CHAIRPERSON

03/06/24
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, 2025

ADJUSTMENT RE: D.S.F.M. 2023 SPECIAL LEVY

Schedule forming part of the Calculation of 2024 Special Levy
To accompany the 2024/25 FRAME Budget

BORDER LAND SCHOOL DIVISION

A. 2023 Special Levy (excluding DSFM portion) (1)	18,800,912	
B. Resident non-D.S.F.M. pupils at September 29, 2022 (2)	1,999.3	
C. Special Levy per Pupil (A + B)	9,403.75	
D. Resident D.S.F.M. Pupils at September 29, 2022 (2)	11.0	
E. 2023 Special Levy for D.S.F.M. (C x D)	103,441	
F. 2023 Special Levy paid to D.S.F.M. (3)	103,441	
G. 2023 Calendar Year Adjustment (E - F)		0 *

* CARRIED TO LINE I. OF THE CALCULATION OF 2024 SPECIAL LEVY FORM

- (1) From line G of the Calculation of 2023 Special Levy form.
- (2) From the Resident Pupils form.
- (3) From line H of the Calculation of 2023 Special Levy form.

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

Budget for the Year Ending June 30, 2025

Funding of Schools Program

Base Support		
Instructional	3,789,638	
Additional Instructional Support for Small Schools	-	
Sparsity	373,422	
Curricular Materials	117,996	
Information Technology	121,929	
Library Services	180,927	
Student Services	678,051	
Counselling and Guidance	163,228	
Professional Development	90,464	
Physical Education	40,875	
Occupancy	<u>1,297,890</u>	6,854,420
Categorical Support		
Transportation	1,142,443	
Board and Room	-	
Special Needs: Coordinator/Clinician	210,426	
Special Needs: Level 2	535,800	
Special Needs: Level 3	369,775	
Senior Years Technology Education	145,173	
English as an Additional Language	191,575	
Indigenous Academic Achievement (included BSSIP)	54,000	
Indigenous and International Languages	-	
French Language Education	34,352	
Small Schools	122,365	
Enrolment Change	43,223	
Northern Allowance	-	
Early Childhood Development Initiative	25,040	
Literacy and Numeracy	157,328	
Education for Sustainable Development	<u>11,200</u>	3,042,700
Equalization		1,845,330
Additional Equalization		1,575
Formula Guarantee		2,759,300
Other Program Support		
School Buildings Support: "D" Projects	100,440	
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	<u>-</u>	<u>150,140</u>
		<u><u>14,653,465</u></u>

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

Budget for the Year Ending June 30, 2025

Other Department of Education and Early Childhood Learning

Non-Resident	-	
Shared Services	-	
Special Needs	-	
Institutional Programs	-	
Nursing Supports (URIS)	-	
Substitute Fees	-	
General Support Grant	478,251	
Education Property Tax Credit (part of Tax Credits)	1,591,046	
Tax Incentive Grant	2,562,850	
Property Tax Offset Grant	1,109,209	
Early Years Enhancement Grant	154,906	
Community Schools	80,000	
Healthy Schools Initiative	-	
Learning to Age 18 Coordinator	20,000	
Other:	-	
Special Needs Additional Funding	205,563	
Wage Assistance	1,028,247	
Student Presence and Engagement	322,000	
Additional Operating Support	316,000	
Nutrition Support	297,000	
Enrolment Growth Support	18,000	
RRTVA Career Development Grant	125,000	
French Second Language	58,000	
		8,366,072

Other Provincial Government Departments (Not including GBE's)

Employment Programs	-	
Adult Learning Centres	360,000	
Other:	-	
Municipalities - Green Team	6,000	
Southern Health	5,050	
Justice - CommUnity	50,000	
		421,050

Funding of Schools Program (previous page)	<u>14,653,465</u>
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TOTAL PROVINCIAL GOVERNMENT REVENUE	<u><u>23,440,587</u></u>
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**OPERATING FUND - REVENUE DETAIL
NON-PROVINCIAL GOVERNMENT SOURCES**

Budget for the Year Ending June 30, 2025

Federal Government

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

	_____		0

Municipal Government

Special Requirement	20,848,428		
Less: Education Property Tax Credit	(1,591,046)		
Less: Tax Incentive Grant	(2,562,850)		
Less: Property Tax Offset Grant	(1,109,209)	15,585,323	
Other:		-	
	_____	-	15,585,323

Other School Divisions

Tuition Fees			
Transfer Fees		25,000	
Residual Fees		425,000	
Transportation of Pupils		-	
Other: RRTVA Coordinator		8,000	

	_____		458,000

First Nations

Tuition Fees		1,100,000	
Transportation of Pupils		100,000	
Other: Bus garage services		15,000	

	_____		1,215,000

Private Organizations and Individuals (Includes GBE's)

Regular Tuition		-	
International Tuition		-	
Continuing Education		-	
Other Tuition:		-	
Food Service		45,000	
Government Business Enterprises (GBE's)		-	
Other:		-	
	Vocational Revenue	35,000	

	_____		80,000

Other Sources

Interest		45,000	
Donations		17,500	
Other: Rent RAEC/EKC		42,000	
	Rebates	10,000	
	Co-op Dividends	30,000	
	Miscellaneous	60,000	

	_____		204,500

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE

17,542,823

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2025

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2025	2024
	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	19,338,153	5,414,321	286,665	7,000	822,542	491,106	1,607,012	1,692,209		29,659,008	28,219,410
Employees Benefits and Allowances	1,371,784	625,373	29,391	1,600	119,804	65,199	286,388	316,662		2,816,201	2,568,792
Services	854,511	204,711	37,944	28,069	272,470	191,672	171,106	1,916,743		3,677,226	3,425,432
Supplies, Materials and Minor Equipment	1,718,286	49,122	6,000	16,054	12,000	100,093	885,000	408,260		3,194,815	3,108,761
Short Term Loan Interest and Bank Charges									65,000	65,000	50,000
Bad Debt Expense									-	0	0
Transfers	565,000	0	0	0	0	0	0	0	(PAYROLL TAX) 609,760	1,174,760	1,152,000
TOTALS	23,847,734	6,293,527	360,000	52,723	1,226,816	848,070	2,949,506	4,333,874	674,760	40,587,010	38,524,395

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2025

REGULAR INSTRUCTION	10	SINGLE TRACK SCHOOLS *			80	90	TOTALS
		20	50	70			
CODE OBJECT \ PROGRAM	ADMINISTRATION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	
3XX SALARIES							
320 Executive, Managerial and Supervisory	1,759,212						1,759,212
330 Instructional - Teaching		11,384,078			4,159,031	615,281	16,158,390
350 Instructional - Other		188,241			90,995	92,493	371,729
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	695,388						695,388
390 Information Technology	353,434						353,434
Total Salaries	2,808,034	11,572,319	0	0	4,250,026	707,774	19,338,153
4XX EMPLOYEES BENEFITS AND ALLOWANCES	303,268	729,056			280,502	58,958	1,371,784
5-6XX SERVICES							
510 Professional, Technical and Specialized		62,340			20,000	143,142	225,482
520 Communications	30,000	27,000			1,000	6,275	64,275
540 Travel and Meetings	18,505	92,333			8,000	48,650	167,488
560 Tuition		24,250					24,250
570 Printing and Binding						1,000	1,000
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services	275	58,840			16,000	8,750	83,865
610 Rentals					750	3,750	4,500
630 Advertising	1,000	13,000				4,000	18,000
640 Dues and Fees	1,750	3,750			1,000	750	7,250
650 Professional and Staff Development	3,810						3,810
680 Information Technology Services		251,591			500	2,500	254,591
Total Services	55,340	533,104	0	0	47,250	218,817	854,511
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	10,000	524,195			114,430	163,000	811,625
740 Curricular and Media Materials		166,120			46,300	500	212,920
760 Minor Equipment		100,000			16,000	36,921	152,921
780 Information Technology Equipment		535,820			5,000		540,820
Total Supplies, Materials & Minor Equipment	10,000	1,326,135	0	0	181,730	200,421	1,718,286
95X-99 TRANSFERS							
960 School Divisions		25,000	155,000			385,000	565,000
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	25,000	155,000	0	0	385,000	565,000
TOTALS	3,176,642	14,185,614	155,000	0	4,759,508	1,570,970	23,847,734

* 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, 2025

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	153,237						153,237
330	Instructional - Teaching		109,013			1,502,677	649,416	2,261,106
350	Instructional - Other				2,344,929			2,344,929
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	34,070						34,070
380	Clinician		620,979					620,979
390	Information Technology							0
	Total Salaries	187,307	729,992	0	2,344,929	1,502,677	649,416	5,414,321
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	14,985	47,450		433,812	90,161	38,965	625,373
5-6XX	SERVICES							
510	Professional, Technical and Specialized				105,182		3,000	108,182
520	Communications	1,000	2,500			500		4,000
540	Travel and Meetings	2,500	60,590		8,471	8,140	2,493	82,194
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services	500	1,000					1,500
610	Rentals							0
630	Advertising				1,500			1,500
640	Dues and Fees	750	3,385					4,135
650	Professional and Staff Development	2,000	1,200					3,200
680	Information Technology Services							0
	Total Services	6,750	68,675	0	115,153	8,640	5,493	204,711
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	750	19,000		3,000	6,500	5,500	34,750
740	Curricular and Media Materials	500	750		100	900	1,372	3,622
760	Minor Equipment	750	1,000		6,000			7,750
780	Information Technology Equipment		3,000					3,000
	Total Supplies, Materials & Minor Equipment	2,000	23,750	0	9,100	7,400	6,872	49,122
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		211,042	869,867	0	2,902,994	1,608,878	700,746	6,293,527

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300

Budget for the Year Ending June 30, 2025

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory	54,244		54,244
330	Instructional - Teaching		178,349	178,349
350	Instructional - Other		30,053	30,053
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other	24,019		24,019
390	Information Technology			0
	Total Salaries	78,263	208,402	286,665
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	9,241	20,150	29,391
5-6XX	SERVICES			
510	Professional, Technical and Specialized	2,750	500	3,250
520	Communications	2,300		2,300
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		1,200	1,200
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	2,834	3,484
680	Information Technology Services		1,000	1,000
	Total Services	7,300	30,644	37,944
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies	1,500	1,500	3,000
740	Curricular and Media Materials		2,000	2,000
760	Minor Equipment		500	500
780	Information Technology Equipment		500	500
	Total Supplies, Materials & Minor Equipment	1,500	4,500	6,000
95X-99	TRANSFERS			
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
TOTALS		96,304	263,696	360,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400
Budget for the Year Ending June 30, 2025

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				7,000	7,000
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	7,000	7,000
4XX EMPLOYEES BENEFITS AND ALLOWANCES				1,600	1,600
5-6XX SERVICES					
510 Professional, Technical and Specialized				26,063	26,063
520 Communications					0
540 Travel and Meetings				2,006	2,006
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	28,069	28,069
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies				12,054	12,054
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	16,054	16,054
95X-99 TRANSFERS					
980 Organizations, Individuals and Other Entities					0
999 Recharge					0
Total Transfers	0	0	0	0	0
TOTALS	0	0	0	52,723	52,723

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500
Budget for the Year Ending June 30, 2025

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	96,696				96,696
320 Executive, Managerial and Supervisory		164,887	200,296		365,183
360 Technical, Specialized and Service					0
370 Secretarial, Clerical and Other			360,663		360,663
390 Information Technology					0
Total Salaries	96,696	164,887	560,959	0	822,542
4XX EMPLOYEES BENEFITS AND ALLOWANCES	5,802	7,420	106,582		119,804
5-6XX SERVICES					
510 Professional, Technical and Specialized			59,000		59,000
520 Communications		1,750	3,500		5,250
540 Travel and Meetings	15,000	17,500	8,000		40,500
570 Printing and Binding	500		1,000		1,500
580 Insurance and Bond Premiums	150		750		900
590 Maintenance and Repair Services			3,000	750	3,750
610 Rentals					0
630 Advertising			1,000	200	1,200
640 Dues and Fees	64,521	7,000	4,000		75,521
650 Professional and Staff Development	6,000	8,000	8,000		22,000
680 Information Technology Services		400		62,449	62,849
Total Services	86,171	34,650	88,250	63,399	272,470
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies	500	1,000	4,500		6,000
740 Curricular and Media Materials		1,000			1,000
760 Minor Equipment			4,000		4,000
780 Information Technology Equipment	500	500			1,000
Total Supplies, Materials & Minor Equipment	1,000	2,500	8,500	0	12,000
95X-99 TRANSFERS					
960 School Divisions					0
980 Organizations, Individuals and Other Entities					0
999 Recharge					0
Total Transfers	0	0	0		0
TOTALS	189,669	209,457	764,291	63,399	1,226,816

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600
Budget for the Year Ending June 30, 2025

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	TOTALS
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	
3XX	SALARIES						
320	Executive, Managerial and Supervisory				88,692		88,692
330	Instructional - Teaching				111,552		111,552
350	Instructional - Other			205,714		33,995	239,709
360	Technical, Specialized and Service					51,153	51,153
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	0	0	205,714	200,244	85,148	491,106
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			38,571	11,514	15,114	65,199
5-6XX	SERVICES						
510	Professional, Technical and Specialized				30,500	14,110	44,610
520	Communications					350	350
540	Travel and Meetings			250		6,000	6,250
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	330	1,330
650	Professional and Staff Development			500	117,257	1,075	118,832
680	Information Technology Services						0
	Total Services	0	0	1,250	148,257	42,165	191,672
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			10,775	1,000	33,000	44,775
740	Curricular and Media Materials			51,818	2,500		54,318
760	Minor Equipment			1,000			1,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	0	63,593	3,500	33,000	100,093
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		0	0	309,128	363,515	175,427	848,070

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2025

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	123,452					123,452
350	Instructional - Other						0
360	Technical, Specialized and Service		1,401,560			82,000	1,483,560
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	123,452	1,401,560		0	82,000	1,607,012
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	20,987	252,281			13,120	286,388
5-6XX	SERVICES						
510	Professional, Technical and Specialized		58,000				58,000
520	Communications	1,350	1,150				2,500
540	Travel and Meetings	5,600	31,000			13,000	49,600
570	Printing and Binding						0
550	Transportation of Pupils						0
580	Insurance and Bond Premiums		41,731				41,731
590	Maintenance and Repair Services		8,000				8,000
610	Rentals						0
630	Advertising	175	500				675
640	Dues and Fees	600	4,000				4,600
650	Professional and Staff Development	1,000	2,500				3,500
680	Information Technology Services		2,500				2,500
	Total Services	8,725	149,381	0	0	13,000	171,106
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	5,000	854,000				859,000
740	Curricular and Media Materials						0
760	Minor Equipment	1,000	25,000				26,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	6,000	879,000		0	0	885,000
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge		(225,000)			225,000	0
	Total Transfers	0	(225,000)	0	0	225,000	0
TOTALS		159,164	2,457,222	0	0	333,120	2,949,506

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2025

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	113,709					113,709
360	Technical, Specialized and Service		1,459,231		105,184	14,085	1,578,500
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	113,709	1,459,231	0	105,184	14,085	1,692,209
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	18,193	277,254		20,511	704	316,662
5-6XX	SERVICES						
510	Professional, Technical and Specialized		5,000		500		5,500
520	Communications	500	5,000		1,300		6,800
530	Utility Services		716,800		59,000		775,800
540	Travel and Meetings	10,000	19,000		500		29,500
570	Printing and Binding						0
580	Insurance and Bond Premiums		310,000		31,493		341,493
590	Maintenance and Repair Services		185,000	250,000	65,000	100,000	600,000
610	Rentals		14,000				14,000
620	Property Taxes		85,000		45,000	5,000	135,000
630	Advertising		2,000				2,000
640	Dues and Fees	600	550				1,150
650	Professional and Staff Development	3,500	2,000				5,500
680	Information Technology Services						0
	Total Services	14,600	1,344,350	250,000	202,793	105,000	1,916,743
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	100	262,000	53,000	18,660	22,000	355,760
740	Curricular and Media Materials						0
760	Minor Equipment	200	25,000	5,000	6,000	16,300	52,500
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	300	287,000	58,000	24,660	38,300	408,260
960	School Divisions						
999	Recharge						0
TOTALS		146,802	3,367,835	308,000	353,148	158,089	4,333,874

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

Budget for the Year Ending June 30, 2025

Transfers to Capital Fund

Category "D" School Buildings	96,000	
Bus Reserve	-	
Bus Purchases	-	
Other Vehicles	-	
Furniture/Fixtures & Equipment	15,000	
Computer Hardware & Software	-	
Assets Under Construction	-	
Other:		
Land Improvements	95,000	
Non School Buildings	95,000	
Equipment	95,400	
	396,400	

Less: Transfers from Capital Fund

	-	
	0	

Net Transfers to (from) Capital Fund 396,400

CAPITAL EXPENDITURES FOR STATISTICS CANADA

Budget for the Year Ending June 30, 2025

<i>(include additions to work in progress)</i>	New Assets/ Renovation/Retrofit	Purchase of Used Cdn. Assets	Total Capital Expenses
Land			-
Building Construction	191,000		191,000
School Buses, Vehicles & Equipment	95,400		95,400
Software			-
Total	286,400	-	286,400

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

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 29, 2024
REGULAR INSTRUCTION	
English Language - Single Track	1,273.5
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	513.0
- Francais	-
- French Immersion	129.0
- Other Bilingual	-
Senior Years Technology Education	<u>119.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>2,034.5</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 29)	1,310
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	1,080,000
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	1,075,000
LOADED KILOMETERS (For the period ended June 30)	700,000

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2024/25 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	14.38	1.20	0.45		2.50	0.60	1.10	1.10	21.33
330	Instructional - Teaching	173.90	24.04	2.00						199.94
350	Instructional - Other	11.79	86.30	1.00			7.59			106.68
360	Technical, Specialized and Service						2.63	36.00	31.00	69.63
370	Secretarial, Clerical and Other	15.36	0.50	0.45		5.50				21.81
380	Clinician		6.60							6.60
390	Information Technology	4.00								4.00
TOTALS (excluding Trustees)		219.43	118.64	3.90	0.00	8.00	10.82	37.10	32.10	429.99

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		
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310 TRUSTEES		9.00
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**CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES**

Administration Costs

Divisional Administration, Function 500	1,226,816
Less: Liability Insurance	20,750
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>1,206,066 (A)</u>

Expense Base

Total Operating Expenses	40,587,010
Plus: Transfers to Capital	396,400
Less: Adult Learning Centres, Function 300	<u>360,000</u>
	<u>40,623,410 (B)</u>

Percentage (A) / (B) 3.97%

Maximum Allowable Percentage 3.38%

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	3.38%
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⁾ -

Self-Administered Pension Plans

Expenses ⁽¹⁾	
Administration (deducted above)	- *
Other: _____	-
	<u>0</u>

Associated Revenue ⁽²⁾ -

(1) Incremental costs of the program.

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

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

Table with 3 columns: CATEGORICAL SUPPORT (From Appendix A), Function/Program, Amount. Rows include Special Needs, Indigenous Academic Achievement, Literacy & Numeracy, Small Schools, Early Childhood Development Initiative, and a total of \$1,474,734.

Table with 3 columns: OTHER PROGRAM SUPPORT, Function/Program, Amount. Rows include School Building Support, Technology Education Equipment Replacement, and a total of \$150,140.

Table with 3 columns: OTHER PROVINCIAL GOVERNMENT REVENUE, Function/Program, Amount. Rows include Special Needs Additional Funding, Wage Assistance, Student Presence and Engagement, Additional Operating Support, Nutrition Support, Enrolment Growth Support, RRTVA Career Development Grant, Frechh Second Language, Community Schools, Green Team, Southern Health, Justice - CommUnity, Adult Learning Centre, Early Years Enhancement grant, Learning to Age 18 Coordinator, and a total of \$3,045,766.

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

<u>NON-PROVINCIAL SOURCES - OTHER</u>	<u>Function/ Program</u>	<u>Amount</u>
Vocational Program Sales	Unallocated	35,000
Cafeteria Revenue	Unallocated	45,000
Miscellaneous	Unallocated	60,000
RRTVA Coordinator	Unallocated	8,000
Interest	Unallocated	45,000
RAEC/EKC rent	800	42,000
First Nations - transportation of pupils	Unallocated	100,000
Insurance Rebates	800	10,000
Donations	Unallocated	17,500
Total Non-Provincial Sources - Other: \$362,500		362,500

<u>TUITION, TRANSFER AND RESIDUAL FEES</u>	<u>Function/ Program</u>	<u>Amount</u>
Tuition Fees - First Nations	Unallocated	1,100,000
Tuition Fees - Other School Divisions	Unallocated	25,000
Transfer Fees - Other School Divisions	Unallocated	425,000
Total Tuition, Transfer and Residual Fees: \$1,550,000		1,550,000

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	5,592,781	0	1,116,001	0	205,563	0	0	4,271,217
270 Counselling and Guidance	700,746	0	0	0	0	0	0	700,746
300 Adult Learning Centres	360,000				360,000	0	0	
400 Community Education and Services	52,723		25,040	0	0	0	0	
620 Library / Media Centre	309,128	0	0	0	0	0	0	309,128
630 Professional and Staff Development	363,515	0	0	0	0	0	0	363,515
800 Operations and Maintenance	4,333,874	185,000	0	100,440	6,000	0	52,000	4,360,434
<i>ALLOCATED ADJUSTMENTS/REDUCTIONS</i>		<i>185,000</i>	<i>1,141,041</i>	<i>100,440</i>	<i>571,563</i>	<i>0</i>	<i>52,000</i>	
<i>UNALLOCATED ADJUSTMENTS/REDUCTIONS</i>		<i>122,000</i>	<i>1,901,659</i>	<i>49,700</i>	<i>2,952,454</i>	<i>1,550,000</i>	<i>310,500</i>	<i>(1)</i>
TOTALS	11,712,767	307,000	3,042,700	150,140	3,524,017	1,550,000	362,500	10,005,040

OTHER FUNCTION/PROGRAMS EXPENSES	28,874,243
TOTAL EXPENSES	40,587,010

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	28,874,243
TOTAL ALLOWABLE EXPENSES	10,005,040
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(6,642,313)
Base Support (from page 2)	(6,854,420)
Formula Guarantee (from page 2)	(2,759,300)
SCHOOL BUS AMORTIZATION (from F/S)	417,542
TOTAL UNSUPPORTED EXPENSES	23,040,792

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	185,000
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)		
<u>Furniture, Fixtures & Equipment</u>	Unallocated	122,000
Total Adjustments to Expenses (carried to page 18)		307,000
(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	100,440
Technology Education Equipment & Skills Strategy Equipment Enhancement	49,700
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Amount carried forward to	150,140

CATEGORICAL SUPPORT TO BE ALLOCATED	
Special Needs: Coordinator/Clinician	
(A) Maximum Support	210,426
(B) Eligible Expenses	857,304
(C) Less related revenues	
(D) Allowable Expenses (B) - (C)	857,304
Eligible Support (lesser of A or D)	210,426
Special Needs: Level 2 and 3	905,575
Indigenous Academic Achievement	54,000
Literacy & Numeracy	157,328
Small Schools	
(A) Maximum Support	122,365
(B) Program Expenses	122,365
Eligible Support (lesser of A or B)	122,365
Board and Room	
(A) Maximum Support	
(B) Program Expenses	
Eligible Support (lesser of A or B)	0
Early Childhood Development	25,040
Total allocable Categorical Support (carried to Allow Input)	1,474,734
Non-allocable Categorical Support	1,567,966
Total Categorical Support (carried to page 18)	3,042,700

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:	
Program 850 School Building Repairs & Replacements	308,000
PLUS: Capitalized Section "D" Expenses (net)	185,000
Grounds	0
LESS: Related revenue other than "D" Support	
Allowable Section "D" Expenses	(C) 493,000
< 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) 493,000
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 : 2024/25 FRAME Budget							6-Mar-24	
2										
3		CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES								APPENDIX B
4										
5										
6		<u>OTHER PROVINCIAL GOVERNMENT REVENUE:</u>								
7										
8										
9		Other Dept. of Education								
10		General Support Grant			478,251			478,251		
11		Education Property Tax Credit			1,591,046			1,591,046		
12		Tax Incentive Grant			2,562,850			2,562,850		
13		Property Tax Offset Grant			1,109,209			1,109,209		
14		All other		2,624,716				2,624,716		
15		Other Provincial Government Departments		421,050				421,050		
16		Total Revenue		3,045,766	5,741,356			8,787,122		
17										
18										
19										
20										
21		<u>NON-PROVINCIAL SOURCES:</u>								
22										
23										
24		Federal Government								
25		Tuition Fees		0				0		
26		All other		0				0		
27		Municipal Government								
28		Special Requirement less Property Tax Credit			15,585,323			15,585,323		
29		Other		0				0		
30		Other School Divisions								
31		Tuition Fees		0				0		
32		Transfer Fees		25,000				25,000		
33		Residual Fees		425,000				425,000		
34		All other		8,000				8,000		
35		First Nations								
36		Tuition Fees		1,100,000				1,100,000		
37		All other		115,000				115,000		
38		Private Organizations and Individuals								
39		Tuition Fees		0				0		
40		Ancillary Services		80,000				80,000		
41		Other Sources								
42		Interest			45,000			45,000		
43		Donations		17,500				17,500		
44		Other		142,000				142,000		
45										
46		Total Revenue		1,912,500	15,630,323			17,542,823		

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	8,787,122
Education Property Tax Credit	(1,591,046)
Tax Incentive Grant	(2,562,850)
Property Tax Offset Grant	(1,109,209)
PROVINCIAL REVENUE FOR EQUALIZATION	3,524,017
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	1,550,000
TOTAL ALLOCABLE OTHER REVENUE (to agree with total other revenue on page 18)	362,500
TOTAL ALLOCABLE NON-PROV. SOURCES	1,912,500

SENIOR STAFF ALLOCATION

	Position:	Position:	Position:	Position:	Position:	Position:
	Superintendent	Assistant Superintendent	Human Resource Manager			
	%	%	%	%	%	%
100 Regular Instruction			50.00%			
200 Student Support Services	10.00%	10.00%				
300 Adult Learning Centres						
400 Community Education and Services						
500 Administration	70.00%	30.00%	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.