

Schools' Finance Branch
511-1181 Portage Avenue
Winnipeg, Manitoba
R3G 0T3

INTERLAKE SCHOOL DIVISION
192 - 2nd AVENUE NORTH
STONEWALL, MANITOBA R0C 2Z0

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2020

EXPENSE DEFINITIONS

Operating Fund - consists of the nine functions defined below:

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

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

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

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

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

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

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

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

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

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

FRAME / ERROR REPORT

FRAME EXPENSES:	EXPENSES - TRANSFERS =		FRAME	FTE	COST PER PUPIL	
			EXPENSES	PUPILS	2019/20	2018/19
FUNCTION 100						
ADMINISTRATION	3,199,917	0	3,199,917	2,814.0	1,137	1,127
SENIOR YEARS TECHNOLOGY	15,000	15,000	0	0.0	0	0
ENGLISH LANGUAGE	14,668,776	157,500	14,511,276	2,076.5	6,988	7,011
FRAANÇAIS	52,000	52,000	0	0.0	0	0
FRENCH IMMERSION	22,000	22,000	0	0.0	0	0
DUAL TRACK	4,140,307	0	4,140,307	737.5	5,614	5,783
TOTAL FUNCTION 100	22,098,000	246,500	21,851,500	2,814.0	7,765	7,823
FUNCTION 200						
ADMINISTRATION/COORDINATION	167,000	0	167,000	2,814.0	59	58
CLINICAL AND RELATED SERVICES	896,560	65,000	831,560	2,814.0	296	289
SPECIAL PLACEMENT	317,668	100,000	217,668			
REGULAR PLACEMENT	2,071,000	0	2,071,000	2,814.0	736	686
RESOURCE SERVICES	2,198,747	--	2,198,747	2,814.0	781	772
COUNSELLING & GUIDANCE	1,120,025	--	1,120,025	2,814.0	398	406
TOTAL FUNCTION 200	6,771,000	165,000	6,606,000	2,814.0	2,348	2,286
FUNCTION 500						
BOARD OF TRUSTEES	180,000	11,000	169,000	2,814.0	60	64
INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	399,500	0	399,500	2,814.0	142	142
BUSINESS ADMINISTRATIVE SERVICES	683,500	0	683,500	2,814.0	243	250
MANAGEMENT INFORMATION SERVICES	42,000	--	42,000	2,814.0	15	14
TOTAL FUNCTION 500	1,305,000	11,000	1,294,000	2,814.0	460	470
FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	0	--	0	2,814.0	0	0
CURRICULUM CONSULTING/DEVELOPMENT	0	--	0	2,814.0	0	0
LIBRARY/ MEDIA CENTRE	538,356	--	538,356	2,814.0	191	197
PROFESSIONAL & STAFF DEVELOPMENT	430,746	--	430,746	2,814.0	153	153
OTHER	164,898	46,000	118,898	2,814.0	42	32
TOTAL FUNCTION 600	1,134,000	46,000	1,088,000	2,814.0	387	383
PUPIL/TEACHER RATIOS:	REGULAR INSTRUCTION		EDUCATOR			
	2019/20	2018/19	2019/20	2018/19		
ENROLMENT	2,814.0	2,805.5	2,814.0	2,805.5		
TEACHERS	175.01	177.27	231.00	232.51		
RATIO	16.1	15.8	12.2	12.1		
ANALYSIS OF TRANSPORTATION EXPENSES:	REGULAR	COST PER	COST PER		ADMIN.,	COST PER
	TRANSPORT'N	TRANSPORTED	TOTAL KM	COST PER	REGULAR	TOTAL KM
	PROGRAM 720	PUPIL	(bus routes)	LOADED KM	AND OTHER	(log book)
					(710, 720, 790)	
2019/20	1,998,000	1,344	2.11	3.77	2,298,000	2.55
2018/19	1,929,000	1,184	1.96	3.14	2,229,000	2.39
TOTAL OPERATING EXPENSE PER PUPIL:	TOTAL	- OPERATING	CONSOLIDATED	- FUNCTIONS	EXPENSES	COST
	EXPENSES	TRANSFERS	EXPENSES	300 AND 400	FOR PER PUPIL	PER PUPIL
2019/20	38,241,000	(468,500)	37,772,500	(300,000)	37,472,500	13,316
2018/19	37,895,320	(335,700)	37,559,620	(293,000)	37,266,620	13,283
SALARY/PERSONNEL REPORT:	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	1,777,000	15.75	112,825	113,033	1.00	113,033
330 INSTRUCTIONAL - TEACHING	15,997,640	175.01	91,410	3,384,472	36.40	92,980
350 INSTRUCTIONAL - OTHER	480,000	28.00	17,143	1,710,000	60.70	28,171
360 TECHNICAL, SPECIIZD & SERVICE	0	0.00	0	0	0.00	0

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CALCULATION OF 2019 SPECIAL LEVY

To accompany the 2019/20 FRAME Budget

OPERATING FUND SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2020

Revenue

Provincial Government	22,015,805
Federal Government	-
Municipal Government - Property Tax	16,170,965
- Other	-
Other School Divisions	25,000
First Nations	-
Private Organizations and Individuals	193,300
Other Sources	146,930
	38,552,000

Expenses

Regular Instruction	22,098,000
Student Support Services	6,771,000
Adult Learning Centres	-
Community Education and Services	300,000
Divisional Administration	1,305,000
Instructional and Other Support Services	1,134,000
Transportation of Pupils	2,300,000
Operations and Maintenance	3,649,000
Fiscal	684,000
	38,241,000

Current Year Operating Surplus (Deficit)	311,000
Net Transfers from (to) Capital Fund	(311,000)
Net Current Year Surplus (Deficit)	0

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2020

Funding of Schools Program

Base Support

Instructional	5,496,021
Additional Instructional Support for Small Schools	-
Sparsity	484,124
Curricular Materials	170,148
Information Technology	175,820
Library Services	260,894
Student Services	894,430
Counselling and Guidance	235,371
Professional Development	110,596
Physical Education	57,625
Occupancy	1,527,885

9,412,914

Categorical Support

Transportation	1,133,600
Board and Room	-
Special Needs: Coordinator/Clinician	292,087
Special Needs: Level 2	537,700
Special Needs: Level 3	483,877
Senior Years Technology Education	85,168
English as an Additional Language	45,300
Indigenous Academic Achievement (included BSSIP)	

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2020

FUNCTION	100	200	300	400	500	600	700	800	900	2020	2019
OBJECT	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	19,205,640	5,990,641	-	178,870	919,000	737,799	1,315,500	1,471,660		29,819,110	29,866,240
Employees Benefits and Allowances	1,111,872	459,145	-	23,555	109,350	90,353	201,792	225,620		2,221,687	2,159,053
Services	301,338	106,936	-	75,975	240,250	161,948	218,658	1,541,750		2,646,855	2,572,683
Supplies, Materials and Minor Equipment	1,232,650	49,278	-	21,600	25,400	97,900	564,050	409,970		2,400,848	2,300,324
Short Term Loan Interest and Bank Charges									36,000	36,000	6,320
Bad Debt Expense									-	0	0
Transfers	246,500	165,000	0	0	11,000	46,000	0	0	(PAYROLL TAX) 648,000	1,116,500	990,700
TOTALS	22,098,000	6,771,000	0	300,000	1,305,000	1,134,000	2,300,000	3,649,000	684,000	38,241,000	37,895,320

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 03-Feb-20

Budget for the Year Ending June 30, 2020

CODE	OBJECT \ PROGRAM	10 ADMINISTRATION AND OTHER	20 INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory			0
330	Instructional - Teaching			0
350	Instructional - Other			0
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	0	0
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			0
5-6XX	SERVICES			
10.04	Professional and Technical			
10.05	Contractual			
10.06	Travel			
10.07	Printing			
10.08	Telephone			
10.09	Postage			
10.10	Supplies			
10.11	Printing			
10.12	Telephone			
10.13	Postage			
10.14	Supplies			
10.15	Printing			
10.16	Telephone			
10.17	Postage			
10.18	Supplies			
10.19	Printing			
10.20	Telephone			
10.21	Postage			
10.22	Supplies			
10.23	Printing			
10.24	Telephone			
10.25	Postage			
10.26	Supplies			
10.27	Printing			
10.28	Telephone			
10.29	Postage			
10.30	Supplies			
10.31	Printing			
10.32	Telephone			
10.33	Postage			
10.34	Supplies			
10.35	Printing			
10.36	Telephone			
10.37	Postage			
10.38	Supplies			
10.39	Printing			
10.40	Telephone			
10.41	Postage			
10.42	Supplies			
10.43	Printing			
10.44	Telephone			
10.45	Postage			
10.46	Supplies			
10.47	Printing			
10.48	Telephone			
10.49	Postage			
10.50	Supplies			
10.51	Printing			
10.52	Telephone			
10.53	Postage			
10.54	Supplies			
10.55	Printing			
10.56	Telephone			
10.57	Postage			
10.58	Supplies			
10.59	Printing			
10.60	Telephone			
10.61	Postage			
10.62	Supplies			
10.63	Printing			
10.64	Telephone			
10.65	Postage			
10.66	Supplies			
10.67	Printing			
10.68	Telephone			
10.69	Postage			
10.70	Supplies			
10.71	Printing			
10.72	Telephone			
10.73	Postage			
10.74	Supplies			
10.75	Printing			
10.76	Telephone			
10.77	Postage			
10.78	Supplies			
10.79	Printing			
10.80	Telephone			
10.81	Postage			
10.82	Supplies			
10.83	Printing			
10.84	Telephone			
10.85	Postage			
10.86	Supplies			
10.87	Printing			
10.88	Telephone			
10.89	Postage			
10.90	Supplies			
10.91	Printing			
10.92	Telephone			
10.93	Postage			
10.94	Supplies			
10.95	Printing			
10.96	Telephone			
10.97	Postage			
10.98	Supplies			
10.99	Printing			
10.00	Telephone			

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2020

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	97,000				97,000
320 Executive, Managerial and Supervisory		290,000	275,000		565,000
360 Technical, Specialized and Service			63,000		63,000
370 Secretarial, Clerical and Other		64,000	130,000		194,000
390 Information Technology					0
Total Salaries	97,000	354,000	468,000	0	919,000
4XX EMPLOYEES BENEFITS AND ALLOWANCES	2,800	27,400	79,150		109,350
5-6XX SERVICES					
510 Professional, Technical and Specialized			34,100		34,100
520 Communications		2,900	6,600		9,500
540 Travel and Meetings	5,500	5,200	2,000		12,700
570 Printing and Binding					0
580 Insurance and Bond Premiums			51,200		51,200
590 Maintenance and Repair Services			800		800
610 Rentals			750		750
630 Advertising	700		500		1,200
640 Dues and Fees	58,000	3,200	2,500		63,700
650 Professional and Staff Development	5,000		14,000		19,000
680 Information Technology Services		3,300	2,000	42,000	47,300
Total Services	69,200	14,600	114,450	42,000	240,250
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies		2,000	13,900		15,900
740 Curricular and Media Materials		1,500	2,000		3,500
760 Minor Equipment			2,000		2,000
780 Information Technology Equipment			4,000		4,000
Total Supplies, Materials & Minor Equipment	0	3,500	21,900	0	25,400
95X-99 TRANSFERS					
960 School Divisions					0
980 Organizations, Individuals and Other Entities	11,000				11,000
999 Recharge					0
Total Transfers	11,000	0	0		11,000
TOTALS	180,000	399,500	683,500	42,000	1,305,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2020

		10	20	50	70	80	
			SCHOOL	SCHOOL	OTHER		
			BUILDINGS	BUILDINGS	BUILDINGS	GROUND	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	MAINTENANCE	REPAIRS AND			TOTALS
				REPLACEMENTS			
3XX	SALARIES						
320	Executive, Managerial and Supervisory	83,160					83,160
360	Technical, Specialized and Service		1,329,000				1,329,000
370	Secretarial, Clerical and Other	46,000	13,500				59,500
390	Information Technology						0
	Total Salaries	129,160	1,342,500	0	0	0	1,471,660
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	19,170	206,450				225,620
5-6XX	SERVICES						
510	Professional, Technical and Specialized		96,000		30,420	42,000	168,420
520	Communications	3,100	6,600				9,700
530	Utility Services		557,500		47,150	25,000	629,650
540	Travel and Meetings		1,000				1,000
570	Printing and Binding						0
580	Insurance and Bond Premiums	1,600	202,800		17,030		221,430
590	Maintenance and Repair Services		24,500	350,000	1,100	16,000	391,600
610	Rentals	500	4,000		35,500		40,000
620	Property Taxes		32,000		42,900		74,900
630	Advertising		2,000				2,000
640	Dues and Fees	50					50
650	Professional and Staff Development	2,500	500				3,000
680	Information Technology Services						0
	Total Services	7,750	926,900	350,000	174,100	83,000	1,541,750
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	4,920	346,150		5,900	21,000	377,970
740	Curricular and Media Materials						0
760	Minor Equipment		26,000		1,000	5,000	32,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	4,920	372,150	0	6,900	26,000	409,970
960	School Divisions						

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

Budget for the Year Ending June 30, 2020

Transfers to Capital Fund

Category "D" School Buildings	-
Bus Reserve	271,000
Bus Purchases	-
Other Vehicles	40,000
Furniture/Fixtures & Equipment	-
Computer Hardware & Software	-
Assets Under Construction	-
Other:	-

311,000

Less: Transfers from Capital Fund

-

0

Net Transfers to (from) Capital Fund

311,000

Land			-
Building Construction			-
School Buses, Vehicles & Equipment			311,000
Software			-
Total		-	311,000

