Manitoba
Education and Early Childhood Learning

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

RED RIVER VALLEY SCHOOL DIVISION
P.O. BOX 400
MORRIS, MANITOBA R0G 1K0

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2026

TABLE OF CONTENTS
2025/26 FRAME BUDGET

CALCULATION OF 2025 SPECIAL LEVY

To accompany the 2025/26 FRAME Budget

RED RIVER VALLEY SCHOOL DIVISION

A.	Special Requirement: 2024/25 Budget (1)	22,512,733	
B.	Amount related to 2024/25 included in 2024 Special Levy	9,005,093	
C.	Balance of 2024/25 to be raised in 2025 (A - B)		13,507,640
D.	Special Requirement: 2025/26 Budget (1)	24,957,113	
E.	Amount included in 2025 Special Levy (40.0% of D) (2)		9,982,845
F.	Surplus (Applied)/Raised (not included in the Special Requirement)		
G.	2025 SPECIAL LEVY FOR DIVISION (C + E + F)		23,490,485
H.	2025 SPECIAL LEVY FOR D.S.F.M. (from line T below)		5,874,093
I.	2024 SPECIAL LEVY ADJUSTMENT FOR D.S.F.M. (from line G of Adjustment form)		1,364
J.	**SPECIAL LEVY BEFORE TAX INCENTIVE GRANT (G + H + I)**		29,365,942
M.	Property Tax Off-Set and Tax Incentive Grant (PTOG&TIG)		2,210,243
N.	**2025 TOTAL SPECIAL LEVY (J - K - L - M) (3)**		27,155,699

2025 SPECIAL LEVY FOR D.S.F.M.

P.	2025 Special Levy for Division (from line G above)	23,490,485	
Q.	Resident Non-D.S.F.M. pupils at September 30, 2024 (4)	1,995.5	
R.	Special Levy per resident pupil (P ÷ Q)	11,771.73	
S.	Resident D.S.F.M. pupils at September 30, 2024 (4)	499.0	
T.	2025 Special Levy for D.S.F.M. (R x S)		5,874,093

(1) Special Requirement must agree with the Special Requirement shown under Municipal Government in your budget.

(2) The percentage of the 2025/26 Special Requirement shown in E must not be less than 40%.

(3) Please ensure that the 2025 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

March 12/2025 [signature]

DATE CHAIRPERSON

March 12, 2025 Robyn Corriveau

DATE SECRETARY-TREASURER

Copy to la Division scolaire franco-manitobaine by March 15

(SL Form 2a)

ADJUSTMENT RE: D.S.F.M. 2024 SPECIAL LEVY

Schedule forming part of the Calculation of 2025 Special Levy

To accompany the 2025/26 FRAME Budget

RED RIVER VALLEY SCHOOL DIVISION

A.	2024 Special Levy (excluding DSFM portion) (1)	21,258,440	
B.	Resident non-D.S.F.M. pupils at September 29, 2023 (2)	1,959.0	
C.	Special Levy per Pupil (A ÷ B)	10,851.68	
D.	Resident D.S.F.M. Pupils at September 29, 2023 (2)	492.5	
E.	2024 Special Levy for D.S.F.M. (C x D)	5,344,452	
F.	2024 Special Levy paid to D.S.F.M. (3)	5,343,088	
G.	2024 Calendar Year Adjustment (E - F)		1,364 *

* CARRIED TO LINE I. OF THE CALCULATION OF 2025 SPECIAL LEVY FORM

(1) From line G of the Calculation of 2024 Special Levy form.
(2) From the Resident Pupils form.
(3) From line H of the Calculation of 2024 Special Levy form.

Copy to la Division scolaire franco-manitobaine by March 15

OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2026

Revenue

Provincial Government	25,217,870
Federal Government	30,600
Municipal Government - Property Tax	14,308,786
- Other	-
Other School Divisions	1,447,144
First Nations	-
Private Organizations and Individuals	129,500
Other Sources	92,029
	41,225,929

Expenses

Regular Instruction	23,441,125
Student Support Services	6,795,163
Adult Learning Centres	-
Community Education and Services	61,325
Divisional Administration	1,408,022
Instructional and Other Support Services	947,012
Transportation of Pupils	3,556,183
Operations and Maintenance	3,742,394
Fiscal	790,054
	40,741,278

Current Year Operating Surplus (Deficit)	484,651
Net Transfers from (to) Capital Fund	(484,651)
Net Current Year Surplus (Deficit)	0

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2026

Funding of Schools Program		
Base Support		
Instructional	4,590,046	
Additional Instructional Support for Small Schools	-	
Sparsity	587,320	
Curricular Materials	138,696	
Information Technology	143,319	
Library Services	212,667	
Student Services	742,580	
Counselling and Guidance	191,863	
Professional Development	90,152	
Physical Education	49,500	
Occupancy	1,149,120	7,895,263
Categorical Support		
Transportation	1,407,196	
Board and Room	-	
Special Needs: Coordinator/Clinician	238,095	
Special Needs: Level 2	555,750	
Special Needs: Level 3	490,216	
Senior Years Technology Education	82,803	
English as an Additional Language	71,225	
Intensive Newcomer Support	-	
Indigenous Academic Achievement (included BSSIP)	108,000	
Indigenous and International Languages	378	
French Language Education	126,705	
Small Schools	87,597	
Northern Allowance	-	
Early Childhood Development Initiative	29,857	
Literacy and Numeracy	194,637	
Education for Sustainable Development	9,100	3,401,559
Equalization		-
Additional Equalization		-
Formula Guarantee		526,904
Other Program Support		
School Buildings Support: "D" Projects	86,640	
Technology Education Equipment Replacement	44,800	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	131,440
		11,955,166

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

Budget for the Year Ending June 30, 2026

Other Department of Education and Early Childhood Learning

General Support Grant	466,665	
Property Tax Off-Set and Tax Incentive Grant (PTOG&TIG)	2,098,285	
Additional Operating Support	273,000	
Early Years Enhancement Grant	150,000	
Elder and Knowledge Keeper Grant	25,000	
Healthy Schools Initiative	9,600	
Nutrition Support	160,000	
Special Needs Additional Funding	232,529	
Wage and Enrolment Growth Support Redistribution	1,014,733	
Student Engagement & Presence	164,000	
Other: Institutional Programs	112,350	
Substitute Fees	3,500	
Exam Marking	3,000	
		4,712,662

Other Provincial Government Departments (Not including GBE's)

Homeowners Affordability Tax Credit (HATC)	4,426,844	
School Tax Rebate	4,123,198	
Employment Programs	-	
Adult Learning Centres	-	
Other:	-	
		8,550,042

Funding of Schools Program (previous page)	11,955,166
TOTAL PROVINCIAL GOVERNMENT REVENUE	25,217,870

OPERATING FUND - REVENUE DETAIL
NON-PROVINCIAL GOVERNMENT SOURCES
Budget for the Year Ending June 30, 2026

Federal Government				
Tuition Fees			-	
Transportation of Pupils			-	
French Language Monitor			29,975	
English as an Additional Language (Adults)			-	
Other:	Excise Tax Rebate		625	
				30,600
Municipal Government				
Special Requirement		24,957,113		
Less: Homeowners Affordability Tax Credit		(4,426,844)		
Less: School Tax Rebate		(4,123,198)		
Less: Tax Incentive and OffSet Grant (TIG		(2,098,285)	14,308,786	
Other:			-	14,308,786
Other School Divisions				
Tuition Fees			150,000	
Transfer Fees			307,450	
Residual Fees			989,694	
Transportation of Pupils			-	
Other:			-	
				1,447,144
First Nations				
Tuition Fees			-	
Transportation of Pupils			-	
Other:			-	
				0
Private Organizations and Individuals (Includes GBE's)				
Regular Tuition			25,000	
International Tuition			-	
Continuing Education			-	
Other Tuition:			-	
Food Service			-	
Government Business Enterprises (GBE's)			-	
Other:			-	
	Building Rentals		40,000	
	Transportation / WMES		61,000	
	Welding / Autobody Revenue		3,500	
				129,500
Other Sources				
Interest			-	
Donations			-	
Other:	Sub Costs / MTS / RRVTA		2,500	
	Co-op Equity		3,200	
	Tower Rentals		12,000	
	Child Nutrition Council		63,700	
	Band Equipment Rentals		5,000	
	RHA - Surplus CTI		5,629	
				92,029
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE				16,008,059

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2026

FUNCTION / OBJECT	100 Regular Instruction	200 Student Support Services	300 Adult Learning Centres	400 Community Education and Services	500 Divisional Administration	600 Instructional and Pupil Support Services	700 Transportation	800 Operations and Maintenance	900 Fiscal	2026 TOTALS	2025 TOTALS
Salaries	20,091,829	5,870,259	-	7,635	896,152	513,103	1,861,007	1,460,189		30,700,174	28,837,419
Employees Benefits and Allowances	1,274,402	641,548	-	987	128,405	58,895	299,620	259,864		2,663,721	2,473,352
Services	627,093	231,782	-	-	351,715	126,130	276,689	1,684,740		3,298,149	3,053,385
Supplies, Materials and Minor Equipment	1,034,766	51,574	-	52,703	31,750	248,884	1,118,867	337,601		2,876,145	2,758,691
Short Term Loan Interest and Bank Charges									130,000	130,000	130,000
Bad Debt Expense									-	0	0
Transfers	413,035	0	0	0	0	0	0	0	(PAYROLL TAX) 660,054	1,073,089	1,016,480
TOTALS	23,441,125	6,795,163	0	61,325	1,408,022	947,012	3,556,183	3,742,394	790,054	40,741,278	38,269,327

Red River Valley School Division

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2026

7-Mar-25

REGULAR INSTRUCTION	10	SINGLE TRACK SCHOOLS *			80	90	
CODE OBJECT \ PROGRAM	ADMINISTRATION	20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION	DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
3XX SALARIES							
320 Executive, Managerial and Supervisory	1,724,198						1,724,198
330 Instructional - Teaching	11750	12,399,835		2,374,626	1,521,441	232,281	16,539,933
350 Instructional - Other		537,721		80,737	61,789	69,246	749,493
360 Technical, Specialized and Service				29,000			29,000
370 Secretarial, Clerical and Other	797,054						797,054
390 Information Technology	252,151						252,151
Total Salaries	2,785,153	12,937,556	0	2,484,363	1,583,230	301,527	20,091,829
4XX EMPLOYEES BENEFITS AND ALLOWANCES	271,874	727,416		148,445	101,763	24,904	1,274,402
5-6XX SERVICES							
510 Professional, Technical and Specialized	69,550	40,000				35,000	144,550
520 Communications	2,000	475					2,475
540 Travel and Meetings	30,750	35,775		975			67,500
560 Tuition		139,600					139,600
570 Printing and Binding							0
580 Insurance and Bond Premiums	768						768
590 Maintenance and Repair Services	5,000						5,000
610 Rentals		70,000		12,600			82,600
630 Advertising							0
640 Dues and Fees	5,050						5,050
650 Professional and Staff Development	10,000						10,000
680 Information Technology Services	151,250	18,300					169,550
Total Services	274,368	304,150	0	13,575	0	35,000	627,093
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	4,594	439,532		94,210	43,991	47,854	630,181
740 Curricular and Media Materials		111,479		19,755	13,139		144,373
760 Minor Equipment		55,076		3,951	2,628	12,020	73,675
780 Information Technology Equipment	68,726	99,171		11,195	7,445		186,537
Total Supplies, Materials & Minor Equipment	73,320	705,258	0	129,111	67,203	59,874	1,034,766
95X-99 TRANSFERS							
960 School Divisions		80,871		26,957		305,207	413,035
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	80,871	0	26,957	0	305,207	413,035
TOTALS	3,404,715	14,755,251	0	2,802,451	1,752,196	726,512	23,441,125

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

** includes multi-track schools.

Red River Valley School Division

OPERATING FUND - EXPENSE DETAIL: FUNCTION 200

Budget for the Year Ending June 30, 2026

13-Mar-25

STUDENT SUPPORT SERVICES CODE OBJECT \ PROGRAM	10 ADMINISTRATION /CO-ORDINATION	30 CLINICAL AND RELATED SERVICES	40 SPECIAL PLACEMENT	50 REGULAR PLACEMENT	60 RESOURCE SERVICES	70 COUNSELLING AND GUIDANCE	TOTALS
3XX SALARIES							
320 Executive, Managerial and Supervisory	190,191						190,191
330 Instructional - Teaching			102,036		1,454,572	794,519	2,351,127
350 Instructional - Other			428,111	1,915,388	128,663		2,472,162
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	52,161						52,161
380 Clinician		512,747				291,871	804,618
390 Information Technology							0
Total Salaries	242,352	512,747	530,147	1,915,388	1,583,235	1,086,390	5,870,259
4XX EMPLOYEES BENEFITS AND ALLOWANCES	20,284	31,011	72,427	348,014	105,955	63,857	641,548
5-6XX SERVICES							
510 Professional, Technical and Specialized		139,818	20,000	3,000			162,818
520 Communications	1,500	2,000				1,500	5,000
540 Travel and Meetings	6,500	20,000			18,750	14,938	60,188
560 Tuition							0
570 Printing and Binding							0
580 Insurance and Bond Premiums	1,076						1,076
590 Maintenance and Repair Services							0
610 Rentals							0
630 Advertising							0
640 Dues and Fees	1,500						1,500
650 Professional and Staff Development	200						200
680 Information Technology Services	1,000						1,000
Total Services	11,776	161,818	20,000	3,000	18,750	16,438	231,782
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	3,200	7,000	26,500		3,574	9,600	49,874
740 Curricular and Media Materials	200						200
760 Minor Equipment							0
780 Information Technology Equipment	1,500						1,500
Total Supplies, Materials & Minor Equipment	4,900	7,000	26,500	0	3,574	9,600	51,574
95X-99 TRANSFERS							
960 School Divisions							0
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	0	0	0			0
TOTALS	279,312	712,576	649,074	2,266,402	1,711,514	1,176,285	6,795,163

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300

Budget for the Year Ending June 30, 2026

ADULT LEARNING CENTRES 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			
510 Professional, Technical and Specialized			0
520 Communications			0
530 Utility Services			0
540 Travel and Meetings			0
560 Tuition			0
570 Printing and Binding			0
580 Insurance and Bond Premiums			0
590 Maintenance and Repair Services			0
610 Rentals			0
620 Property Taxes			0
630 Advertising			0
640 Dues and Fees			0
650 Professional and Staff Development			0
680 Information Technology Services			0
Total Services	0	0	0
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710 Supplies			0
740 Curricular and Media Materials			0
760 Minor Equipment			0
780 Information Technology Equipment			0
Total Supplies, Materials & Minor Equipment	0	0	0
95X-99 TRANSFERS			
960 School Divisions			0
980 Organizations, Individuals and Other Entities			0
999 Recharge			0
Total Transfers	0	0	0
TOTALS	0	0	0

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

Budget for the Year Ending June 30, 2026

COMMUNITY EDUCATION AND SERVICES CODE OBJECT \ PROGRAM	10 CONTINUING EDUCATION	20 ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	30 COMMUNITY SERVICES AND RECREATION	40 PRE-KINDERGARTEN EDUCATION	TOTALS
3XX SALARIES					
320 Executive, Managerial and Supervisory					0
330 Instructional - Teaching					0
350 Instructional - Other				7,635	7,635
360 Technical, Specialized and Service					0
370 Secretarial, Clerical and Other					0
380 Clinician					0
390 Information Technology					0
Total Salaries	0	0	0	7,635	7,635
4XX EMPLOYEES BENEFITS AND ALLOWANCES				987	987
5-6XX SERVICES					
510 Professional, Technical and Specialized					0
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	0	0
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies				52,703	52,703
740 Curricular and Media Materials					0
760 Minor Equipment					0
780 Information Technology Equipment					0
Total Supplies, Materials & Minor Equipment	0	0	0	52,703	52,703
95X-99 TRANSFERS					
980 Organizations, Individuals and Other Entities					0
999 Recharge					0
Total Transfers	0	0	0	0	0
TOTALS	0	0	0	61,325	61,325

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2026

DIVISIONAL ADMINISTRATION CODE OBJECT \ PROGRAM	10 BOARD OF TRUSTEES	20 INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	30 BUSINESS AND ADMINISTRATIVE SERVICES	50 MANAGEMENT INFORMATION SERVICES	TOTALS
3XX SALARIES					
310 Trustees Remuneration	95,000				95,000
320 Executive, Managerial and Supervisory		192,452	146,020		338,472
360 Technical, Specialized and Service	34,969	106,963	283,986		425,918
370 Secretarial, Clerical and Other			36,762		36,762
390 Information Technology					0
Total Salaries	129,969	299,415	466,768	0	896,152
4XX EMPLOYEES BENEFITS AND ALLOWANCES	10,204	35,070	83,131		128,405
5-6XX SERVICES					
510 Professional, Technical and Specialized			78,128		78,128
520 Communications		1,000	22,500		23,500
540 Travel and Meetings	20,000	4,500	1,500		26,000
570 Printing and Binding					0
580 Insurance and Bond Premiums		4,303	41,992		46,295
590 Maintenance and Repair Services		5,000	3,000		8,000
610 Rentals					0
630 Advertising	2,000	6,605			8,605
640 Dues and Fees	51,112	3,600	3,000		57,712
650 Professional and Staff Development	18,550	4,791	4,106		27,447
680 Information Technology Services	4,200		4,874	66,954	76,028
Total Services	95,862	29,799	159,100	66,954	351,715
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies	3,000	10,800	6,500		20,300
740 Curricular and Media Materials		500			500
760 Minor Equipment			950		950
780 Information Technology Equipment			10,000		10,000
Total Supplies, Materials & Minor Equipment	3,000	11,300	17,450	0	31,750
95X-99 TRANSFERS					
960 School Divisions					0
980 Organizations, Individuals and Other Entities					0
999 Recharge					0
Total Transfers	0	0	0		0
TOTALS	239,035	375,584	726,449	66,954	1,408,022

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2026

INSTRUCTIONAL AND OTHER SUPPORT SERVICES CODE OBJECT \ PROGRAM	05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	9,927	31,595				41,522
330 Instructional - Teaching		126,326		90,294		216,620
350 Instructional - Other			170,864	27,544	56,553	254,961
360 Technical, Specialized and Service						0
370 Secretarial, Clerical and Other						0
390 Information Technology						0
Total Salaries	9,927	157,921	170,864	117,838	56,553	513,103
4XX EMPLOYEES BENEFITS AND ALLOWANCES	828	9,195	30,814	7,743	10,315	58,895
5-6XX SERVICES						
510 Professional, Technical and Specialized				27,500		27,500
520 Communications						0
540 Travel and Meetings						0
560 Tuition						0
570 Printing and Binding						0
580 Insurance and Bond Premiums						0
590 Maintenance and Repair Services						0
610 Rentals						0
630 Advertising						0
640 Dues and Fees				2,000		2,000
650 Professional and Staff Development				96,630		96,630
680 Information Technology Services						0
Total Services	0	0	0	126,130	0	126,130
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies					206,833	206,833
740 Curricular and Media Materials			42,051			42,051
760 Minor Equipment						0
780 Information Technology Equipment						0
Total Supplies, Materials & Minor Equipment	0	0	42,051	0	206,833	248,884
95X-99 TRANSFERS						
960 School Divisions						0
980 Organizations, Individuals and Other Entities						0
Total Transfers					0	0
TOTALS	10,755	167,116	243,729	251,711	273,701	947,012

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2026

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	114,326					114,326
350 Instructional - Other		13,000				13,000
360 Technical, Specialized and Service		1,618,326			50,000	1,668,326
370 Secretarial, Clerical and Other	39,213				26,142	65,355
390 Information Technology						0
Total Salaries	153,539	1,631,326		0	76,142	1,861,007
4XX EMPLOYEES BENEFITS AND ALLOWANCES	25,355	269,357			4,908	299,620
5-6XX SERVICES						
510 Professional, Technical and Specialized		5,000				5,000
520 Communications	2,400	4,000				6,400
540 Travel and Meetings	1,000	1,000	120,000			122,000
570 Printing and Binding						0
550 Transportation of Pupils						0
580 Insurance and Bond Premiums	2,947	32,612				35,559
590 Maintenance and Repair Services	2,300	51,000			15,000	68,300
610 Rentals						0
630 Advertising						0
640 Dues and Fees	520					520
650 Professional and Staff Development	2,345	6,365				8,710
680 Information Technology Services	2,700	27,500				30,200
Total Services	14,212	127,477	120,000	0	15,000	276,689
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies	4,000	1,019,820			63,547	1,087,367
740 Curricular and Media Materials						0
760 Minor Equipment	500	7,000				7,500
780 Information Technology Equipment	2,000	22,000				24,000
Total Supplies, Materials & Minor Equipment	6,500	1,048,820		0	63,547	1,118,867
95X-99 TRANSFERS						
960 School Divisions						0
980 Organizations, Individuals and Other Entities						0
999 Recharge						0
Total Transfers	0	0	0	0	0	0
TOTALS	199,606	3,076,980	120,000	0	159,597	3,556,183

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2026

OPERATIONS AND MAINTENANCE CODE OBJECT \ PROGRAM	10 ADMINISTRATION	20 SCHOOL BUILDINGS MAINTENANCE	50 SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	70 OTHER BUILDINGS	80 GROUNDS	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	52,936					52,936
360 Technical, Specialized and Service		1,351,597		24,338	26,110	1,402,045
370 Secretarial, Clerical and Other	5,208					5,208
390 Information Technology						0
Total Salaries	58,144	1,351,597	0	24,338	26,110	1,460,189
4XX EMPLOYEES BENEFITS AND ALLOWANCES	9,605	243,189		2,188	4,882	259,864
5-6XX SERVICES						
510 Professional, Technical and Specialized		20,000				20,000
520 Communications	400	10,500				10,900
530 Utility Services		601,333		50,618		651,951
540 Travel and Meetings	250					250
570 Printing and Binding						0
580 Insurance and Bond Premiums	1,501	391,138			1,673	394,312
590 Maintenance and Repair Services		154,306	286,877	2,345	10,000	453,528
610 Rentals		17,500			60,000	77,500
620 Property Taxes		51,500		22,700		74,200
630 Advertising						0
640 Dues and Fees	525					525
650 Professional and Staff Development	1,574					1,574
680 Information Technology Services						0
Total Services	4,250	1,246,277	286,877	75,663	71,673	1,684,740
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies	8,500	163,702	74,877	23,022	35,000	305,101
740 Curricular and Media Materials						0
760 Minor Equipment	500				5,000	5,500
780 Information Technology Equipment	2,000		25,000			27,000
Total Supplies, Materials & Minor Equipment	11,000	163,702	99,877	23,022	40,000	337,601
960 School Divisions						
999 Recharge						0
TOTALS	82,999	3,004,765	386,754	125,211	142,665	3,742,394

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

Budget for the Year Ending June 30, 2026

Transfers to Capital Fund		
Category "D" School Buildings	-	
Bus Reserve	282,212	
Bus Purchases	-	
Other Vehicles	-	
Furniture/Fixtures & Equipment	-	
Computer Hardware & Software	-	
Assets Under Construction	-	
Other: Fiber Loan Payment	202,439	
		484,651
Less: Transfers from Capital Fund		
	-	
		0
Net Transfers to (from) Capital Fund		484,651

CAPITAL EXPENDITURES FOR STATISTICS CANADA

Budget for the Year Ending June 30, 2026

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

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

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM		Estimated F.T.E. Enrolment September 29, 2025
REGULAR INSTRUCTION		
English Language - Single Track		1,779.0
Francais - Single Track		-
French Immersion - Single Track		332.5
Dual Track		
- English Language	94.0	
- Francais	110.0	
- French Immersion	-	
- Other Bilingual	-	204.0
Senior Years Technology Education		19.5
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		2,335.0

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 29)	1,376
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	1,407,896
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	1,360,341
LOADED KILOMETERS (For the period ended June 30)	926,887

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2025/26 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	13.05	1.35			2.07	0.25	1.10	0.55	18.37
330 Instructional - Teaching	149.03	21.13				1.60			171.76
350 Instructional - Other	15.00	74.99		0.23		6.52	0.38		97.12
360 Technical, Specialized and Service	1.00				5.67		45.80	26.51	78.98
370 Secretarial, Clerical and Other	17.24	0.80			0.60		1.00	0.09	19.73
380 Clinician		7.74							7.74
390 Information Technology	3.00								3.00
TOTALS (excluding Trustees)	198.32	106.01	0.00	0.23	8.34	8.37	48.28	27.15	396.70

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		1.31

310 TRUSTEES					7.00

CALCULATION OF ADMINISTRATION COSTS AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs

Divisional Administration, Function 500	1,408,022
Less: Liability Insurance	41,992
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	
	1,366,030 (A)

Expense Base

Total Operating Expenses	40,725,178
Plus: Transfers to Capital	484,651
Less: Adult Learning Centres, Function 300	0
	41,209,829 (B)

Percentage (A) / (B)	3.31%
Maximum Allowable Percentage	3.33%

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	3.33%
Northern Division	4.25%

Self-Funded Expenses (fully offset by incremental revenues):

Foreign Student Programs

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

Self-Administered Pension Plans

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

(1) Incremental costs of the program.
(2) Tuition fees from foreign students or the pension plan administration fee.

For the 2025/26 budget, the Allowable and Unsupported expenses worksheets, including Appendices A and B, are used in the calculation of:

(1) Allowable Expenses for:
- (a) Library Services, Student Services, Counselling and Guidance and Professional Development for 2025/26;
- (b) Occupancy for 2026/2027 and;
- (c) Coordinator /Clinician, Board and Room and Small Schools supports for 2025/26; and

(2) Unsupported Expenses for Equalization support for 2026/2027.

The first page of the Calculation of Allowable and Unsupported Expenses schedule (page 18 - worksheet tab 'Allowable') is comprised of two inter-related sections - Calculation of Allowable Expenses and Calculation of Unsupported Expenses - with data from the first section flowing into the second section. It is a comprehensive statement of all expenses and the adjustments and deductions necessary to arrive at Allowable and Unsupported Expenses. Appendices A and B, (pages 19 and 20) are calculations of those adjustments and deductions. It is recommended that the appendices be completed first, and then the two input schedules, 'Allow Input' and 'Allow Input 2'. **No input is allowed on the Calculation of Allowable and Unsupported Expenses schedule.**

Total Expenses on page 18 are carried forward from the Operating Fund Expense Detail pages. Functions or programs whose allowable expenses are used in a "lesser of" comparison for calculating components of base support have been included in the Calculation of Allowable Expenses section. Functions 300 and 400 have also been included for the calculation of unsupported expenses purposes.

Allocations to the appropriate functions/programs (i.e. the functions/programs where the related expenses are recorded) are made on Appendix A and the two input schedules, and then appear in the Calculation of Allowable Expenses section of page 18. **When you click on the function/program cell, a drop down list will appear. If the appropriate function/program is not included in the list, select 'Unallocated'.**

The **Calculation of Unsupported Expenses section** adds the Allowable Expenses (calculated in the Calculation of Allowable Expenses section) to the total of the functions and programs not included in that section, and then deducts the Unallocated Adjustments/Reductions (from the Allowable section), Base Support and Formula Guarantee (from page 2), and school bus amortization (from the Tangible Capital Assets Schedule in the 2020/21 financial statements).

ALLOW INPUT AND ALLOW INPUT 2

The use of the allowable input schedules is mandatory, as no input is allowed on the Calculation of Allowable and Unsupported Expenses schedule. The input schedules are used for all Allowable Expense allocations, with the exception of the items reported in the Adjustments to Expenses section of Appendix A, as those allocations are made right on Appendix A. The allocable amounts total for each section of Appendices A and B are carried to the input pages where error messages will appear until all allocable revenues have been entered. If the appropriate function/program is not included in the drop down list, select "Unallocated".

APPENDIX A, page 19

ADJUSTMENTS TO EXPENSES: amounts entered here are carried forward to the Calculation of Allowable and Unsupported Expenses, page 18. **Select the appropriate function/program from the drop down lists. If the appropriate function/program is not included in the list, select 'Unallocated'.**

(a) **Capitalized Energy Management Systems Costs** (including lease or loan payments), net of any related revenues, are to be added to Function 800, Operations and Maintenance.

(b) **Capitalized Section "D" School Buildings Costs** are Section "D" expenses that have been capitalized. These should be added to Function 800 Allowable Expenses in order to be included for Occupancy funding. These expenses must be net of any related revenues other than Section "D" Support (e.g. federal funding, insurance proceeds, Manitoba Hydro' s share of retrofitting costs, donations, etc.).

(c) **Transfers from the Capital Fund** - In most cases, funds transferred to the Operating Fund must be deducted from the function where the related expenditure is recorded. This figure is brought forward from the Detail of Transfers to(from) Capital Fund (page 14).

(d) **Leased Non-School Space** - Lease costs for non-school space, such as division administration buildings and bus garages, must be deducted from Function 800 allowable expenses. If the lease costs include utilities, maintenance, etc., those costs remain in Function 800 to be available for Occupancy funding, and only the rental portion is removed.

(e) **Other Capitalized Equipment and Vehicles** - Items that have been capitalized such as photocopiers, computer hardware and software, servers, network infrastructure, furniture & fixtures, photocopiers, other equipment (excluding surplus building expenses) and vehicles (other than buses) may be added to the appropriate function or program on page 18 to be available for funding. To do this, on Appendix A enter the adjustment amounts, including lease and loan payments, and the function/program to which each amount is to be allocated. The adjustments will be carried forward to page 18.

APPENDIX A (cont'd)

CATEGORICAL SUPPORT TO BE ALLOCATED: all items except Coordinator/Clinician, Board and Room, and Small Schools data (see notes (a), (b) and (c) below) are cell-referenced from operating fund revenues entered on page 2, Revenue Detail - Province of Manitoba. The Allocable Categorical Support on Appendix A includes only support that could properly be allocated to one of the functions/programs in the Calculation of Allowable Expenses section of the previous page. **To make the allocations, the input schedule (Allow Input tab) must be used. The total Allocable Categorical support is carried back to the Allowable Input schedule where an error message will appear at the bottom of the Categorical section until all allocable amounts have been entered.** The total Categorical Support is carried to page18. The difference between the total Categorical Support and the amounts allocated on the input schedule are automatically entered on page 18 on the Unallocated Adjustments/Reductions line.

Please note the following additional data entry requirements:

(a) **Special Needs: Coordinator/Clinician grant** is determined by taking the lesser of the maximum support (as provided in your Calculation of Support) and allowable expenses. Allowable expenses are eligible expenses minus any related revenues. Eligible expenses consist of salaries, benefits and allowances, professional service fees, and travel and meeting expenses for qualified clinicians and up to one qualified coordinator. Maximum support, eligible expenses and any related revenues are entered on lines A, B and C respectively under the "Special Needs: Coordinator/Clinician" heading.

To be classified as a 'qualified' Coordinator, for purposes of coordinator and clinician support, an individual must hold a Manitoba Special Education Coordinator Certificate or Special Education Teacher Certificate and perform functions which include coordinating special education services and providing consultant services to special education, resource and regular classroom teachers. To be classified as a 'qualified' Clinician, a Manitoba Permanent School Clinician Certificate, or a current Provisional School Clinician Certificate must be held.

Expenses related to individuals with Special Education Teacher certificates, who are not providing coordination services, are not allowable for purposes of the coordinator/clinician support calculation.

Maximum support, eligible expenses and any related revenues are entered on lines A, B and C respectively under the "Special Needs: Coordinator/Clinician" heading.

(b) **Small Schools** - both the maximum support (as provided in your Calculation of Support) and the program expenses must be entered on lines A and B under the Small Schools heading. Program expenses consist of the actual amount expended in respect of all small schools in the school division to:

(i) improve the quality of education in small schools, and
(ii) provide human and material resources not otherwise available to schools.

Eligible support is the lesser of the two, and is forwarded to Prov Rev 1 page 2.

(c) **Board and Room** - both the maximum support (as provided in your Calculation of Support) and the program expenses must be entered on lines A and B under the Board and Room heading. Then, eligible support is the lesser of the two, and is forwarded to Prov Rev 1 page 2. Program expenses consist of the sum of the actual amount of board and room, transportation and other miscellaneous costs expended per pupil eligible for board and room support. Expenses related to board and room support must be reported under Program 780, Boarding of Students/Dormitories, in the financial statements. Expenses under Program 780 must be equal to or greater than the expenses reported on the Calculation of Allowable Expenses (Appendix A).

OTHER PROGRAM SUPPORT

Other Program Support is allocated on the allowable input schedule - tab 'Allow Input'.

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES

To determine allowable Section "D" expenses:

Add:
- Total of Program 850, School Building Repairs and Replacements.
- Capitalized Section "D" expenses, net of all related revenues except Section "D" Support
- Grounds - expenses included in Program 880 which are also listed in Section "D" of the Capital Support Program

Deduct:
- Related revenue other than "D" Support - e.g. Minor Capital Support, federal funding, Manitoba Hydro's share of retrofitting, insurance proceeds, donations, etc.

These calculations determine your school division's allowable Section "D" expenses. If the maximum support is greater than Allowable Section D Expenses, and the Division wants to carry forward a portion of their 2022/2023 "D" support to 2023/2024, the Division may overwrite the amount in box D to insert a lesser amount. The lesser of box C or box D will be used to calculate your "D" support for 2022/2023.

APPENDIX B (page 20)

Amounts to be allocated re **OTHER PROVINCIAL GOVERNMENT REVENUE** and **NON-PROVINCIAL SOURCES** are calculated on Appendix B. A calculation on the right hand side of page 20 starts with the Total Other Provincial Government Revenue and subtracts the Education Property Tax Credit and the Tax Incentive Grant. The resulting amount is carried to page 18 and difference between it and the allocated revenues is automatically entered on the Unallocated Adjustments/Reductions line to be deducted in the Calculation of Unsupported Expenses. Total Allocable Other Provincial Government Revenue is carried to the Allow Input schedule where the allocations are made. **Non-Provincial Sources** revenues are split into Total Allocable Fees and Total Allocable Other Revenue on the right hand side of page 20. These totals are carried to both page 18 and Allow Input 2.

On the Allow Input schedules select the appropriate function/program from the drop down lists. If the appropriate function/program is not included in the list, select 'Unallocated'. It is up to the division whether all items that would fall into the unallocated category are listed separately on the input schedules or entered as one total. Until all allocable amounts have been entered, an error message will appear at the bottom of the appropriate section of the input schedules.

It is not necessary to allocate the following revenues:

1 **Special Requirement, Education Property Tax Credit, Tax Incentive Grant and Property Tax Offset Grant.**

2 **Interest**

3 **General Support Grant**

4 **Advertising Revenue**
Advertising revenue is defined as revenue derived from external advertising placed in or on school/school division property for remuneration. Advertising revenue is to be allocated to the extent of any incremental costs incurred to earn the revenue. If there are no incremental costs, the advertising revenue does not have to be allocated.

5 **International Student Tuition**
The amount of international student tuition revenue to be allocated on the Calculation of Allowable and Unsupported Expenses is the total of the division's per pupil expenditure (calculated in accordance with FRAME) times the international student enrolment plus any incremental expenses incurred in generating international student tuition. International student tuition revenue in excess of this total does not have to be allocated.

6 **School/School Division Donations**
Donations provided in support of specific activities or expenses must be allocated if the associated expenses are included in the school division financial statements. Donations that are not provided in support of specific activities or specific expense are not allocated.

7 **School/School Division Fees and Charges**

If the associated expenses are included in the division operating fund then the revenue is to be allocated in the Calculation of Allowable and Unsupported Expenses.

8 **Rental Revenue for Surplus School Buildings**
Rental revenue for each surplus building must be allocated on the Calculation of Allowable and Unsupported Expenses up to the amount of the direct cost for the building included in Function 800. Direct cost includes all costs associated with the operation of the property including maintenance, repairs and replacements, insurance and property taxes.

If there are special circumstances, other than those mentioned above, for not allocating revenues, the amount not allocated is to be reported in the "Non-allocable" column on page 20 and the **reasons for not allocating must be provided.**

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

CATEGORICAL SUPPORT (From Appendix A)	Function/ Program	Amount
Special needs Coordinator Clinician	210-260	238,095
Special Needs: Level 2 and 3	210-260	1,045,966
IAA: School Allocated Budgets, Indigenous Inclustion Coordinator	Unallocated	108,000
Small Schools: School Allocated Budgets	Unallocated	87,597
Early Childhood Development	400	29,857
Literacy & Numeracy Budget	Unallocated	169,137
Literacy & Numeracy Budget	630	25,500
Total allocable Categorical Support (carried to Allow Input): $1,704,152		1,704,152

OTHER PROGRAM SUPPORT	Function/ Program	Amount
School D Support	800	86,640
Technology Education Equipment & Skills Strategy Equipment Enhancement	Unallocated	44,800
Total Other Program Support: $131,440		131,440

OTHER PROVINCIAL GOVERNMENT REVENUE	Function/ Program	Amount
Special Needs Additional Funding	210-260	232,529
Wage and Enrolment Growth Support Redistribution	Unallocated	1,014,733
Student Engagement and Presence	Unallocated	164,000
Additional Operating Support	Unallocated	273,000
Early Years Enhancement Grant	Unallocated	150,000
Provincial Substitute Fees	Unallocated	3,500
Healthy Schools Initiative	270	9,600
Elder & Knowledge Keeper	Unallocated	25,000
Institutional Programs: ISS	210-260	73,194
Institutional Programs: ISS	270	26,156
Institutional Programs: ISS	Unallocated	13,000
Nutrition Support	Unallocated	160,000
Provincial Exam Marking	Unallocated	3,000
Total Allocable: $2,147,712		2,147,712

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

NON-PROVINCIAL SOURCES - OTHER	Function/ Program	Amount
French Language Monitor	Unallocated	29,975
Excise Tax	Unallocated	625
Building Rent	800	40,000
Transportation / WMES	Unallocated	61,000
Welding / Autobody	Unallocated	3,500
Sub Costs / MTS / RRVTA	Unallocated	2,500
Coop Equity	Unallocated	3,200
Tower Rentals	Unallocated	12,000
Child Nutrition Council	Unallocated	63,700
Band Equipment Rentals	Unallocated	5,000
RHA - Surplus CTI	Unallocated	5,629
Total Non-Provincial Sources - Other: $227,129		227,129

TUITION, TRANSFER AND RESIDUAL FEES	Function/ Program	Amount
Vocational Fees	Unallocated	150,000
Transfer Fees	Unallocated	307,450
Residual Fees	Unallocated	989,694
Hockey Academy	Unallocated	25,000
Total Tuition, Transfer and Residual Fees: $1,472,144		1,472,144

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES			REDUCTIONS TO EXPENSES					
						NON-PROVINCIAL SOURCES		
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	TUITION, TRANSFER AND RESIDUAL FEES	OTHER	ALLOWABLE EXPENSES
		<<<<< (from Appendix A) >>>>>			<<<<< (from Appendix B) >>>>>			
210 - 260 Student Support Services	5,618,878	0	1,284,061	0	305,723	0	0	4,029,094
270 Counselling and Guidance	1,176,285	0	0	0	35,756	0	0	1,140,529
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	61,325		29,857	0	0	0	0	
620 Library / Media Centre	243,729	0	0	0	0	0	0	243,729
630 Professional and Staff Development	251,711	0	25,500	0	0	0	0	226,211
800 Operations and Maintenance	3,742,394	0	0	86,640	0	0	40,000	3,615,754
ALLOCATED ADJUSTMENTS/REDUCTIONS		*0*	*1,339,418*	*86,640*	*341,479*	*0*	*40,000*	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		*0*	*2,062,141*	*44,800*	*2,272,898*	*1,472,144*	*187,129*	(1)
TOTALS	11,094,322	**0**	**3,401,559**	**131,440**	**2,614,377**	**1,472,144**	**227,129**	9,255,317

OTHER FUNCTION/PROGRAMS EXPENSES	**29,646,956**
TOTAL EXPENSES	**40,741,278**

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	29,646,956
TOTAL ALLOWABLE EXPENSES	9,255,317
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(6,039,112)
Base Support (from page 2)	(7,895,263)
Formula Guarantee (from page 2)	(526,904)
SCHOOL BUS AMORTIZATION (from F/S)	304,565
TOTAL UNSUPPORTED EXPENSES	**24,745,559**

APPENDIX A

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

ADJUSTMENTS TO EXPENSES:
(enter deductions as negative amounts)

	Function/ Program	Amount
Capitalized Energy Mgmt. Systems Costs (add) (1), (2)	800	
Capitalized Section "D" School Bldgs. Costs (add) (1)	800	
Transfers from Capital Fund (deduct)	800	0
Leased Non-School Space (deduct)	800	
Other Capitalized Equipment and Vehicles (2) (please specify item and Function/Program)		
Total Adjustments to Expenses (carried to page 18)		0

(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	86,640
Technology Education Equipment & Skills Strategy Equipment Enhancement	44,800
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Amount carried forward to	131,440

CATEGORICAL SUPPORT TO BE ALLOCATED

Special Needs: Coordinator/Clinician		
(A) Maximum Support	238,095	
(B) Eligible Expenses	238,095	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	238,095	
Eligible Support (lesser of A or D)		238,095
Special Needs: Level 2 and 3		1,045,966
Indigenous Academic Achievement		108,000
Literacy & Numeracy		194,637
Small Schools		
(A) Maximum Support	87,597	
(B) Program Expenses	87,597	
Eligible Support (lesser of A or B)		87,597
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		29,857
Total allocable Categorical Support (carried to Allow Input)		1,704,152
Non-allocable Categorical Support		1,697,407
Total Categorical Support (carried to page 18)		3,401,559

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:

Program 850 School Building Repairs & Replacements		386,754
PLUS: Capitalized Section "D" Expenses (net)		0
Grounds		0
LESS: Related revenue other than "D" Support		
Allowable Section "D" Expenses	**(C)**	386,754
< 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)**	386,754

Refer to page 2 of the Allowable Expenses Guide when completing this section.

Red River Valley School Division : 2025/26 FRAME Budget

6-Mar-25

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

APPENDIX B

OTHER PROVINCIAL GOVERNMENT REVENUE:

		Allocable	Non-allocable	Total
9	Other Dept. of Education			
10	General Support Grant		466,665	466,665
11	Property Tax Incentive and OffSet Grant (TIG&PTOG)		2,098,285	2,098,285
12	All other	2,147,712		2,147,712
13	Other Provincial Government Departments	0	8,550,042	8,550,042
15	**Total Revenue**	2,147,712	11,114,992	13,262,704

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

NON-PROVINCIAL SOURCES:

		Allocable	Non-allocable	Total
22	Federal Government			
23	Tuition Fees	0		0
24	All other	30,600		30,600
25	Municipal Government			
26	Special Requirement less Property Tax Credit		14,308,786	14,308,786
27	Other	0		0
28	Other School Divisions			
29	Tuition Fees	150,000		150,000
30	Transfer Fees	307,450		307,450
31	Residual Fees	989,694		989,694
32	All other	0		0
33	First Nations			
34	Tuition Fees	0		0
35	All other	0		0
36	Private Organizations and Individuals			
37	Tuition Fees	25,000		25,000
38	Ancillary Services	104,500		104,500
39	Other Sources			
40	Interest		0	0
41	Donations	0		0
42	Other	92,029		92,029
44	**Total Revenue**	1,699,273	14,308,786	16,008,059

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	13,262,704
Homeowners Affordability Tax Credit (HATC)	(4,426,844)
School Tax Rebate	(4,123,198)
Property Tax Incentive and OffSet Grant (TIG&I	(2,098,285)
PROVINCIAL REVENUE FOR EQUALIZATION	**2,614,377**

(to agree with Other Provincial Gov't Revenue on page 18)

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	1,472,144
TOTAL ALLOCABLE OTHER REVENUE (to agree with total other revenue on page 18)	227,129
TOTAL ALLOCABLE NON-PROV. SOURCES	**1,699,273**

SENIOR STAFF ALLOCATION

	Position: Superintendent	Position: Assistant Superintendent	Position:	Position:	Position:	Position:
	%	%	%	%	%	%
100 Regular Instruction		25.00%				
200 Student Support Services		35.00%				
300 Adult Learning Centres						
400 Community Education and Services						
500 Administration	85.00%	15.00%				
600 Instructional and Other Support Services	5.00%	20.00%				
700 Transportation of Pupils	5.00%	5.00%				
800 Operations and Maintenance	5.00%					
TOTAL (must add to 100%)	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%

Notes: To be completed for senior staff allocated to more than one function per the above table.
Senior staff includes supefintendents and secretary-treasurers and one reporting level down.
Refer to Allocation Rule 1(b) on page 11.1 of the FRAME Manual.