

Manitoba
Education



Education Funding Branch
511-1181 Portage Avenue
Winnipeg, Manitoba
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RED RIVER VALLEY SCHOOL DIVISION

P.O. BOX 400
MORRIS, MANITOBA R0G 1K0

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2027

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2026/27 FRAME BUDGET

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CALCULATION OF 2026 SPECIAL LEVY

To accompany the 2026/27 FRAME Budget

RED RIVER VALLEY SCHOOL DIVISION

A. Special Requirement: 2025/26 Budget (1)	24,957,113	
B. Amount related to 2025/26 included in 2025 Special Levy	9,982,845	
C. Balance of 2025/26 to be raised in 2026 (A - B)		14,974,268
D. Special Requirement: 2026/27 Budget (1)	27,243,352	
E. Amount included in 2026 Special Levy (40.0% of D) (2)		10,897,341
F. Surplus (Applied)/Raised (not included in the Special Requirement)		
G. 2026 SPECIAL LEVY FOR DIVISION (C + E + F)		25,871,609
H. 2026 SPECIAL LEVY FOR D.S.F.M. (from line Q below)		6,446,287
I. 2025 SPECIAL LEVY ADJUSTMENT FOR D.S.F.M. (from line G of Adjustment form)		(29,429)
J. SPECIAL LEVY BEFORE TAX INCENTIVE GRANT (G + H + I)		32,288,467
K. Less: Tax Incentive and Property Tax Off-Set Grants (TIG&PTOG)		2,210,243
L. 2026 TOTAL SPECIAL LEVY (J - K - L) (3)		30,078,224

2026 SPECIAL LEVY FOR D.S.F.M.

M. 2026 Special Levy for Division (from line G above)	25,871,609	
N. Resident Non-D.S.F.M. pupils at September 30, 2025 (4)	2,034.8	
O. Special Levy per resident pupil (M ÷ N)	12,714.57	
P. Resident D.S.F.M. pupils at September 30, 2025 (4)	507.0	
Q. 2026 Special Levy for D.S.F.M. (O x P)		6,446,287

- (1) Special Requirement must agree with the Special Requirement shown under Municipal Government in your budget.
- (2) The percentage of the 2026/27 Special Requirement shown in E must not be less than 40%.
- (3) Please ensure that the 2026 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

<u>March 11, 2026</u> DATE	<u></u> CHAIRPERSON
<u>March 11, 2026</u> DATE	<u></u> SECRETARY-TREASURER

Copy to la Division scolaire franco-manitobaine by March 15

ADJUSTMENT RE: D.S.F.M. 2025 SPECIAL LEVY

Schedule forming part of the Calculation of 2026 Special Levy

To accompany the 2026/27 FRAME Budget

RED RIVER VALLEY SCHOOL DIVISION

A. 2025 Special Levy (excluding DSFM portion) (1)	23,490,485	
B. Resident non-D.S.F.M. pupils at September 30, 2024 (2)	1,995.5	
C. Special Levy per Pupil (A ÷ B)	11,771.73	
D. Resident D.S.F.M. Pupils at September 30, 2024 (2)	496.5	
E. 2025 Special Levy for D.S.F.M. (C x D)	5,844,664	
F. 2025 Special Levy paid to D.S.F.M. (3)	5,874,093	
G. 2025 Calendar Year Adjustment (E - F)		(29,429) *

* CARRIED TO LINE I. OF THE CALCULATION OF 2026 SPECIAL LEVY FORM

- (1) From line G of the Calculation of 2025 Special Levy form.
- (2) From the Resident Pupils form.
- (3) From line H of the Calculation of 2025 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, 2027

Revenue

Provincial Government	25,931,658
Federal Government	30,750
Municipal Government - Property Tax	16,203,367
- Other	-
Other School Divisions	1,294,215
First Nations	-
Private Organizations and Individuals	129,500
Other Sources	108,999
	43,698,489

Expenses

Regular Instruction	24,991,591
Student Support Services	7,489,513
Adult Learning Centres	-
Community Education and Services	60,798
Divisional Administration	1,485,381
Instructional and Other Support Services	1,023,085
Transportation of Pupils	3,657,292
Operations and Maintenance	3,879,860
Fiscal	839,183
	43,426,703

Current Year Operating Surplus (Deficit)	271,786
Net Transfers from (to) Capital Fund	
	(526,786)
Net Current Year Surplus (Deficit)	(255,000)

OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2027

Funding of Schools Program

Base Support		
Instructional	4,710,576	
Additional Instructional Support for Small Schools	-	
Sparsity	592,768	
Curricular Materials	142,338	
Information Technology	147,083	
Library Services	218,252	
Student Services	772,809	
Counselling and Guidance	196,901	
Professional Development	92,520	
Physical Education	49,250	
Occupancy	1,037,115	7,959,612
Categorical Support		
Transportation	1,448,658	
Board and Room	-	
Special Needs: Coordinator/Clinician	244,347	
Special Needs: Level 2	555,750	
Special Needs: Level 3	511,346	
Senior Years Technology Education	89,210	
English as an Additional Language	70,925	
Intensive Newcomer Support	-	
Indigenous Academic Achievement (included BSSIP)	108,000	
Indigenous and International Languages	742	
French Language Education	124,859	
Small Schools	86,066	
Northern Allowance	-	
Early Childhood Development Initiative	29,331	
Literacy and Numeracy	201,052	
Education for Sustainable Development	9,100	3,479,386
Equalization		-
Additional Equalization		-
Formula Guarantee		513,372
Other Program Support		
School Buildings Support: "D" Projects	77,100	
Technology Education Equipment Replacement	44,800	
Special Needs Additional Funding	-	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	121,900
		<u>12,074,270</u>

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

Budget for the Year Ending June 30, 2027

Other Department of Education and Early Childhood Learning

[illegible]

OPERATING FUND - REVENUE DETAIL **NON-PROVINCIAL GOVERNMENT SOURCES**

Budget for the Year Ending June 30, 2027

Federal Government

Tuition Fees	-	
Transportation of Pupils	-	
French Language Monitor	29,975	
English as an Additional Language (Adults)	-	
National School Food Program	-	
Other: <u>Excise Tax Rebate</u>	775	
		30,750

Municipal Government

Special Requirement	27,243,352	
Less: Homeowners Affordability Tax Credit	(4,589,853)	
Less: School Tax Rebate	(4,351,847)	
Less: Tax Incentive and OffSet Grant (TIG&PTOG)	(2,098,285)	16,203,367
Other:	-	16,203,367

Other School Divisions

Tuition Fees	-	
Transfer Fees	318,067	
Residual Fees	976,148	
Transportation of Pupils	-	
Other:	-	
		1,294,215

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:	-	
<u>Building Rentals</u>	40,000	
<u>Transportation / WMES</u>	61,000	
<u>Welding / Autobody Revenue</u>	3,500	
		129,500

Other Sources

Interest	-	
Donations	-	
Other: <u>Sub Costs / MTS / RRVTA</u>	2,500	
<u>Co-op Equity</u>	3,600	
<u>Tower Rentals</u>	11,300	
<u>Child Nutrition Council</u>	79,970	
<u>Band Equipment Rentals</u>	6,000	
<u>RHA - Surplus CTI</u>	5,629	
		108,999

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE

17,766,831

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2027

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2,027	2026
	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	21,365,654	6,490,862	-	7,715	949,415	553,675	1,941,525	1,490,347		32,799,193	30,700,174
Employees Benefits and Allowances	1,374,126	715,198	-	281	137,217	64,872	327,402	268,746		2,887,842	2,663,721
Services	765,145	231,783	-	-	366,999	135,181	288,457	1,785,492		3,573,057	3,298,149
Supplies, Materials and Minor Equipment	998,004	51,670	-	52,802	31,750	269,357	1,099,908	335,275		2,838,766	2,876,145
Short Term Loan Interest and Bank Charges									134,000	134,000	130,000
Bad Debt Expense									(PAYROLL TAX)	0	0
Transfers	488,662	0	0	0	0	0	0	0	705,183	1,193,845	1,073,089
TOTALS	24,991,591	7,489,513	0	60,798	1,485,381	1,023,085	3,657,292	3,879,860	839,183	43,426,703	40,741,278

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2027

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	1,818,282							1,818,282
330	Instructional - Teaching	12500	13,502,879		2,408,079		1,658,479	244,317	17,826,254
350	Instructional - Other		421,073		38,808		55,157	64,447	579,485
360	Technical, Specialized and Service				29,000				29,000
370	Secretarial, Clerical and Other	825,800							825,800
390	Information Technology	286,833							286,833
	Total Salaries	2,943,415	13,923,952	0	2,475,887		1,713,636	308,764	21,365,654
4XX EMPLOYEES BENEFITS AND ALLOWANCES		291,317	803,791		144,568		109,087	25,363	1,374,126
5-6XX SERVICES									
510	Professional, Technical and Specialized	70,679	38,000					35,000	143,679
520	Communications	2,000	475						2,475
540	Travel and Meetings	33,950	36,175		975				71,100
560	Tuition		139,600						139,600
570	Printing and Binding								0
580	Insurance and Bond Premiums	769							769
590	Maintenance and Repair Services	8,000							8,000
610	Rentals		51,600		31,000				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	296,872	5,000						301,872
	Total Services	427,320	270,850	0	31,975		0	35,000	765,145
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT									
710	Supplies	5,500	400,310		87,423		38,261	47,854	579,348
740	Curricular and Media Materials		125,561		20,161		13,732		159,454
760	Minor Equipment		44,262		4,032		2,746	23,414	74,454
780	Information Technology Equipment	64,726	100,816		11,425		7,781		184,748
	Total Supplies, Materials & Minor Equipment	70,226	670,949	0	123,041		62,520	71,268	998,004
95X-99 TRANSFERS									
960	School Divisions		82,063		27,354			379,245	488,662
980	Organizations, Individuals and Other Entities								0
	Total Transfers	0	82,063	0	27,354		0	379,245	488,662
TOTALS		3,732,278	15,751,605	0	2,802,825		1,885,243	819,640	24,991,591

* 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

31-May-26

Budget for the Year Ending June 30, 2027

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
3XX	SALARIES							
320	Executive, Managerial and Supervisory	200,949						200,949
330	Instructional - Teaching			111,132		1,494,712	956,259	2,562,103
350	Instructional - Other			405,257	2,215,156	158,429		2,778,842
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	54,177						54,177
380	Clinician		577,076				317,715	894,791
390	Information Technology							0
	Total Salaries	255,126	577,076	516,389	2,215,156	1,653,141	1,273,974	6,490,862
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	21,607	34,659	69,219	404,115	112,390	73,208	715,198
5-6XX	SERVICES							
510	Professional, Technical and Specialized	1,500	139,818	20,000	3,000			164,318
520	Communications		2,000				1,500	3,500
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	1,077						1,077
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	11,777	161,818	20,000	3,000	18,750	16,438	231,783
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	3,200	7,000	26,500		3,670	9,600	49,970
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	3,670	9,600	51,670
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		293,410	780,553	632,108	2,622,271	1,787,951	1,373,220	7,489,513

Budget for the Year Ending June 30, 2027

ADULT LEARNING CENTRES		10	20	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	
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

31-May-26

Budget for the Year Ending June 30, 2027

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	TOTALS
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	
3XX	SALARIES					
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other				7,715	7,715
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	7,715	7,715
4XX	EMPLOYEES BENEFITS AND ALLOWANCES				281	281
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				52,802	52,802
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	52,802	52,802
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
	TOTALS	0	0	0	60,798	60,798

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2027

DIVISIONAL ADMINISTRATION		10	20	30	50	TOTALS
CODE	OBJECT \ PROGRAM	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	
3XX	SALARIES					
310	Trustees Remuneration	95,000				95,000
320	Executive, Managerial and Supervisory		193,120	149,963		343,083
360	Technical, Specialized and Service	21,656	129,330	352,261		503,247
370	Secretarial, Clerical and Other			8,085		8,085
390	Information Technology					0
	Total Salaries	116,656	322,450	510,309	0	949,415
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	7,522	39,330	90,365		137,217
5-6XX	SERVICES					
510	Professional, Technical and Specialized	10,000		78,511		88,511
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		4,307	42,980		47,287
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	54,296	3,600	3,000		60,896
650	Professional and Staff Development	18,550	4,791	4,106		27,447
680	Information Technology Services	4,200		4,874	67,679	76,753
	Total Services	109,046	29,803	160,471	67,679	366,999
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		236,224	402,883	778,595	67,679	1,485,381

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600
Budget for the Year Ending June 30, 2027

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	9,864	33,905				43,769
330	Instructional - Teaching		133,453		93,238		226,691
350	Instructional - Other			182,354	28,292	6,464	217,110
360	Technical, Specialized and Service					66,105	66,105
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	9,864	167,358	182,354	121,530	72,569	553,675
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	799	9,936	32,989	8,047	13,101	64,872
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					1,500	1,500
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				97,352		97,352
680	Information Technology Services			6,829			6,829
	Total Services	0	0	6,829	126,852	1,500	135,181
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies						226,171
740	Curricular and Media Materials			43,186		226,171	43,186
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	0	43,186	0	226,171	269,357
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		10,663	177,294	265,358	256,429	313,341	1,023,085

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2027

TRANSPORTATION OF PUPILS		10	20	70	80	90	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	117,446					117,446
350	Instructional - Other		38,761				38,761
360	Technical, Specialized and Service		1,668,199			50,000	1,718,199
370	Secretarial, Clerical and Other	40,271				26,848	67,119
390	Information Technology						0
	Total Salaries	157,717	1,706,960		0	76,848	1,941,525
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	26,190	296,156			5,056	327,402
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				2,000
570	Printing and Binding						0
550	Transportation of Pupils			120,000			120,000
580	Insurance and Bond Premiums	2,972	44,355				47,327
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	14,237	139,220	120,000	0	15,000	288,457
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	4,000	1,019,820			64,588	1,088,408
740	Curricular and Media Materials						0
760	Minor Equipment	500	7,000				7,500
780	Information Technology Equipment	2,000	2,000				4,000
	Total Supplies, Materials & Minor Equipment	6,500	1,028,820		0	64,588	1,099,908
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		204,644	3,171,156	120,000	0	161,492	3,657,292

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

31-May-26

Budget for the Year Ending June 30, 2027

OPERATIONS AND MAINTENANCE		10	20	50	70	80	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUND	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	55,384					55,384
360	Technical, Specialized and Service		1,365,539		22,794	25,071	1,413,404
370	Secretarial, Clerical and Other	21,559					21,559
390	Information Technology						0
	Total Salaries	76,943	1,365,539	0	22,794	25,071	1,490,347
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	12,951	247,469		3,615	4,711	268,746
5-6XX	SERVICES						
510	Professional, Technical and Specialized		20,000				20,000
520	Communications	400	10,500				10,900
530	Utility Services		601,335		50,716		652,051
540	Travel and Meetings	250					250
570	Printing and Binding						0
580	Insurance and Bond Premiums	1,563	490,388			1,649	493,600
590	Maintenance and Repair Services		153,395	289,152	2,345	70,000	514,892
610	Rentals		17,500				17,500
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	4,312	1,344,618	289,152	75,761	71,649	1,785,492
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	8,500	162,101	74,152	23,022	35,000	302,775
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	162,101	99,152	23,022	40,000	335,275
960	School Divisions						
999	Recharge						0
	TOTALS	105,206	3,119,727	388,304	125,192	141,431	3,879,860

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

Budget for the Year Ending June 30, 2027

Transfers to Capital Fund

[illegible]

CAPITAL EXPENDITURES FOR STATISTICS CANADA

Budget for the Year Ending June 30, 2027

<i>(include additions to work in progress)</i>	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 30, 2026
REGULAR INSTRUCTION		
English Language - Single Track		1,823.5
Francais - Single Track		-
French Immersion - Single Track		343.0
Dual Track		
- English Language	106.0	
- Francais	99.5	
- French Immersion	-	
- Other Bilingual	-	205.5
Senior Years Technology Education		19.0
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		2,391.0

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	1,336
TOTAL KILOMETERS - LOG BOOK (year ended June 30)	1,738,458
TOTAL KILOMETERS - BUS ROUTES (year ended June 30)	1,406,355
LOADED KILOMETERS (year ended June 30)	866,542
BUSES USED ON ROUTES (in determining loaded kilometres)	42
TOTAL BUS FLEET (incl. Contracted)	56
NUMBER OF BUS ROUTES	42

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2026/27 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, & Supervisory	13.05	1.35			2.00	0.25	1.10	0.55	18.30
330	Instructional - Teaching	151.50	21.65	0.00	0.00		1.60			174.75
	Classroom Teachers	148.10								148.10
	Resource, Guidance and Other Roles		21.65							21.65
	Educational Advisors (Consultants)	3.40					1.60			5.00
350	Instructional - Other	15.76	86.50	0.00	0.23		5.46	1.21		109.16
	Educational Assistants - Direct Student Support	15.76	56.40		0.23					72.39
	Resource, Guidance and Other Roles		30.10				5.46	1.21		36.77
360	Technical, Specialized And Service	1.00				6.45	2.05	45.58	24.42	79.50
370	Secretarial, Clerical And Other	17.64	0.80			0.15		1.00	0.40	19.99
380	Clinician		8.01							8.01
390	Information Technology	3.50								3.50
	TOTALS (excluding Trustees)	202.45	118.31	0.00	0.23	8.60	9.36	48.89	25.37	413.21
510	Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		1.00							
310	TRUSTEES					7.00				

CALCULATION OF ADMINISTRATION COSTS AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs

Divisional Administration, Function 500	1,485,381
Less: Liability Insurance	42,980
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	10,000
	<u>1,432,401 (A)</u>

Expense Base

Total Operating Expenses	43,426,703
Plus: Transfers to Capital	526,786
Less: Adult Learning Centres, Function 300	0
	<u>43,953,489 (B)</u>

Percentage (A) / (B)

3.26%

Maximum Allowable Percentage

3.32%

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	3.32%
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.

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES										
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	REDUCTIONS TO EXPENSES					ALLOWABLE EXPENSES
					OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		OTHER		
						TRANSFER AND RESIDUAL FEES	TUITION,			
		<<<<<< (from Appendix A)	>>>>>>	<<<<<< (from Appendix B)	>>>>>>					
210 - 260 Student Support Services	6,116,293	0	1,311,443	0	321,500	0	0	0	0	4,483,350
270 Counselling and Guidance	1,373,220	0	0	0	48,931	0	0	0	0	1,324,289
300 Adult Learning Centres	0					0	0	0	0	
400 Community Education and Services	60,798		29,331	0	0	0	0	0	0	
620 Library / Media Centre	265,358	0	0	0	0	0	0	0	0	265,358
630 Professional and Staff Development	256,429	0	25,500	0	543	0	0	0	0	230,386
800 Operations and Maintenance	3,879,860	0	0	77,100	0	0	0	40,000	0	3,762,760
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,366,274	77,100	370,974	0	0	40,000	0	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	2,113,112	44,800	2,446,429	1,319,215	204,249	(1)		
TOTALS	11,951,958	0	3,479,386	121,900	2,817,403	1,319,215	244,249			10,066,143

OTHER FUNCTION/PROGRAMS EXPENSES	31,474,745
TOTAL EXPENSES	43,426,703

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	31,474,745
TOTAL ALLOWABLE EXPENSES	10,066,143
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(6,127,805)
Base Support (from page 2)	(7,959,612)
Formula Guarantee (from page 2)	(513,372)
SCHOOL BUS AMORTIZATION (from F/S)	298,674
TOTAL UNSUPPORTED EXPENSES	27,238,773

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

APPENDIX B

OTHER PROVINCIAL GOVERNMENT REVENUE:

Other Dept. of Education	Allocable	Non-allocable	Total
General Support Grant		470,227	470,227
Tax Incentive and OffSet Grant (TIG&PTOG)		2,098,285	2,098,285
All other	2,347,176		2,347,176
Other Provincial Government Depts.	0	8,941,700	8,941,700
Total Revenue	2,347,176	11,510,212	13,857,388

NON-PROVINCIAL SOURCES:

Federal Government	Allocable	Non-allocable	Total
Tuition Fees	0		0
All other	30,750		30,750
Municipal Government			
Special Requirement less Property Tax Credit		16,203,367	16,203,367
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	318,067		318,067
Residual Fees	976,148		976,148
All other	0		0
First Nations			
Tuition Fees	0		0
All other	0		0
Private Organizations and Individuals			
Tuition Fees	25,000		25,000
Ancillary Services	104,500		104,500
Other Sources			
Interest		0	0
Donations	0		0
Other	108,999		108,999
Total Revenue	1,563,464	16,203,367	17,766,831

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	13,857,388
Homeowners Affordability Tax Credit (HATC)	(4,589,853)
School Tax Rebate	(4,351,847)
Tax Incentive and OffSet Grant (TIG&PTOG)	(2,098,285)
PROVINCIAL REVENUE FOR EQUALIZATION	2,817,403
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES	1,319,215
(Tuition, Transfer and Residual Fees)	

TOTAL ALLOCABLE OTHER REVENUE	244,249
(to agree with total other revenue on page 18)	

TOTAL ALLOCABLE NON-PROV. SOURCES	1,563,464
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