Manitoba
Education

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

SWAN VALLEY SCHOOL DIVISION
P.O. BOX 995, 431 3rd STREET N.
SWAN RIVER, MANITOBA R0L 1Z0

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2027

CALCULATION OF 2026 SPECIAL LEVY

To accompany the 2026/27 FRAME Budget

SWAN VALLEY SCHOOL DIVISION

A.	Special Requirement: 2025/26 Budget (1)	11,757,304	
B.	Amount related to 2025/26 included in 2025 Special Levy	5,290,787	
C.	Balance of 2025/26 to be raised in 2026 (A - B)		6,466,517
D.	Special Requirement: 2026/27 Budget (1)	12,520,944	
E.	Amount included in 2026 Special Levy (45.0% of D) (2)		5,634,425
F.	Surplus (Applied)/Raised (not included in the Special Requirement)		
G.	**2026 SPECIAL LEVY BEFORE TAX INCENTIVE GRANT (C + E + F)**		12,100,942
H.	Less: Tax Incentive and 'Property Tax Off-Set Grants (TIG&PTOG)		1,653,563
I.	**2026 TOTAL SPECIAL LEVY (G - H - I) (3)**		10,447,379

(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.**

PLEASE REMIT THIS FORM AND YOUR NOTICES OF TAX REQUIREMENTS WITH YOUR BUDGET

DATE _____ CHAIRPERSON _____

DATE _____ SECRETARY-TREASURER _____

TABLE OF CONTENTS
2026/27 FRAME BUDGET

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

Swan Valley School Division

OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2027

Revenue

Provincial Government	19,475,072
Federal Government	-
Municipal Government - Property Tax	6,270,980
- Other	-
Other School Divisions	4,000
First Nations	329,251
Private Organizations and Individuals	266,080
Other Sources	291,898
	26,637,281

Expenses

Regular Instruction	14,439,153
Student Support Services	6,328,776
Adult Learning Centres	-
Community Education and Services	48,500
Divisional Administration	1,057,858
Instructional and Other Support Services	568,479
Transportation of Pupils	2,211,481
Operations and Maintenance	3,146,272
Fiscal	463,000
	28,263,519

Current Year Operating Surplus (Deficit)	(1,626,238)
Net Transfers from (to) Capital Fund	(1,000)
Net Current Year Surplus (Deficit)	(1,627,238)

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2027

Funding of Schools Program		
Base Support		
Instructional	2,638,740	
Additional Instructional Support for Small Schools	-	
Sparsity	176,735	
Curricular Materials	79,734	
Information Technology	82,392	
Library Services	122,259	
Student Services	653,673	
Counselling and Guidance	110,299	
Professional Development	67,774	
Physical Education	33,500	
Occupancy	866,115	4,831,221
Categorical Support		
Transportation	1,001,612	
Board and Room	-	
Special Needs: Coordinator/Clinician	142,193	
Special Needs: Level 2	356,250	
Special Needs: Level 3	264,125	
Senior Years Technology Education	212,328	
English as an Additional Language	28,525	
Intensive Newcomer Support	-	
Indigenous Academic Achievement (included BSSIP)	126,000	
Indigenous and International Languages	168	
French Language Education	12,636	
Small Schools	24,817	
Northern Allowance	-	
Early Childhood Development Initiative	24,777	
Literacy and Numeracy	112,624	
Education for Sustainable Development	4,900	2,310,955
Equalization		2,909,422
Additional Equalization		557,431
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	56,820	
Technology Education Equipment Replacement	97,900	
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	-	154,720
		10,763,749

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			
	General Support Grant	300,415	
	Property Tax Off-Set and Tax Incentive Grant (PTOG&TIG)	1,653,563	
	Additional Operating Support	249,000	
	Early Years Enhancement Grant	90,000	
	Elder and Knowledge Keeper Grant	50,000	
	Harmonization	131,526	
	Healthy Schools Initiative	7,750	
	Nutrition Support	172,000	
	Special Needs Additional Funding	129,570	
	Wage and Enrolment Growth Support Redistribution	736,964	
	Student Engagement & Presence	302,000	
Other:	Career Development Initiative	248,134	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	4,070,922
Other Provincial Government Departments (Not including GBE's)			
	Homeowners Affordability Tax Credit (HATC)	2,487,523	
	School Tax Rebate	2,108,878	
	Employment Programs	-	
	Adult Learning Centres	-	
Other:	Business, Mines, Trade and Jobs - Tuition	10,300	
	Department of Families - Parent Child Coalition	33,700	
		-	
		-	
		-	
		-	
		-	
		-	4,640,401
Funding of Schools Program (previous page)			10,763,749
TOTAL PROVINCIAL GOVERNMENT REVENUE			19,475,072

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		-	
English as an Additional Language (Adults)		-	
National School Food Program		-	
Other:		-	
			0
Municipal Government			
Special Requirement	12,520,944		
Less: Homeowners Affordability Tax Credit	(2,487,523)		
Less: School Tax Rebate	(2,108,878)		
Less: Tax Incentive and OffSet Grant (TIG&PTOG)	(1,653,563)	6,270,980	
Other:		-	6,270,980
Other School Divisions			
Tuition Fees		-	
Transfer Fees		4,000	
Residual Fees		-	
Transportation of Pupils		-	
Other:		-	
			4,000
First Nations			
Tuition Fees		329,251	
Transportation of Pupils		-	
Other:		-	
			329,251
Private Organizations and Individuals (Includes GBE's)			
Regular Tuition		58,300	
International Tuition		-	
Continuing Education		-	
Other Tuition:		-	
Food Service		144,000	
Government Business Enterprises (GBE's)		-	
Other:		-	
	SVRSS Commerce Prgm. - Lab Store	54,000	
	Transportation Services	9,780	
			266,080
Other Sources			
Interest		190,000	
Donations		-	
Other:		-	
	Misc. School Revenue	2,200	
	Technology Ed Programs	2,800	
	Substitute Fees	2,500	
	Reg Instruction - Wages and Benefits	83,798	
	Transportation - Bus Usage and Parts Sales	600	
	Maintenance - Car Plugs, Rentals, Etc.	9,500	
	Misc. Revenue - Division Office	500	
			291,898
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			7,162,209

Swan Valley School Division

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2027

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	2,027 TOTALS	2026 TOTALS
Salaries	11,768,737	5,335,402	-	13,550	663,085	199,777	1,277,744	1,253,917		20,512,212	18,922,959
Employees Benefits and Allowances	872,773	842,111	-	2,521	87,896	30,896	271,987	269,204		2,377,388	2,257,935
Services	690,541	111,401	-	1,700	295,780	175,956	113,350	1,477,601		2,866,329	2,699,378
Supplies, Materials and Minor Equipment	905,995	39,862	-	30,729	11,097	161,850	548,400	145,550		1,843,483	1,780,673
Short Term Loan Interest and Bank Charges									5,000	5,000	5,000
Bad Debt Expense									-	0	0
Transfers	201,107	0	0	0	0	0	0	0	(PAYROLL TAX) 458,000	659,107	596,954
TOTALS	14,439,153	6,328,776	0	48,500	1,057,858	568,479	2,211,481	3,146,272	463,000	28,263,519	26,262,899

Swan Valley School Division

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2027

REGULAR INSTRUCTION	10	SINGLE TRACK SCHOOLS *			80	90	
		20	50	70		SENIOR YEARS	
CODE OBJECT \ PROGRAM	ADMINISTRATION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	DUAL TRACK SCHOOLS **	TECHNOLOGY EDUCATION	TOTALS
3XX SALARIES							
320 Executive, Managerial and Supervisory	1,071,310						1,071,310
330 Instructional - Teaching		7,038,575			1,757,024	1,046,482	9,842,081
350 Instructional - Other		126,075			29,446		155,521
360 Technical, Specialized and Service		58,191				39,761	97,952
370 Secretarial, Clerical and Other	391,826						391,826
390 Information Technology	210,047						210,047
Total Salaries	1,673,183	7,222,841	0	0	1,786,470	1,086,243	11,768,737
4XX EMPLOYEES BENEFITS AND ALLOWANCES	194,810	485,404			117,318	75,241	872,773
5-6XX SERVICES							
510 Professional, Technical and Specialized	24,300	59,799			14,031	31,627	129,757
520 Communications	59,264	124			26		59,414
540 Travel and Meetings	7,500	15,600			5,650		28,750
560 Tuition							0
570 Printing and Binding							0
580 Insurance and Bond Premiums	14,572						14,572
590 Maintenance and Repair Services	600	30,516			5,384	3,951	40,451
610 Rentals		11,357			2,368	3,200	16,925
630 Advertising	13,000						13,000
640 Dues and Fees	2,300	9,102			3,573		14,975
650 Professional and Staff Development	12,500						12,500
680 Information Technology Services	290,940	54,001			12,841	2,415	360,197
Total Services	424,976	180,499	0	0	43,873	41,193	690,541
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	17,860	258,440			39,010	314,775	630,085
740 Curricular and Media Materials	600	92,372			18,341	1,870	113,183
760 Minor Equipment		9,838			1,029		10,867
780 Information Technology Equipment	2,000	124,185			25,175	500	151,860
Total Supplies, Materials & Minor Equipment	20,460	484,835	0	0	83,555	317,145	905,995
95X-99 TRANSFERS							
960 School Divisions		166,413			34,694		201,107
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	166,413	0	0	34,694	0	201,107
TOTALS	2,313,429	8,539,992	0	0	2,065,910	1,519,822	14,439,153

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

** includes multi-track schools.

Swan Valley School Division

OPERATING FUND - EXPENSE DETAIL: FUNCTION 200

Budget for the Year Ending June 30, 2027

STUDENT SUPPORT SERVICES	10	30	40	50	60	70	
CODE OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	TOTALS
3XX SALARIES							
320 Executive, Managerial and Supervisory	145,310						145,310
330 Instructional - Teaching			335,099		1,166,762	547,247	2,049,108
350 Instructional - Other		46,919	482,121	2,215,325	24,580	75,035	2,843,980
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	70,096						70,096
380 Clinician		226,908					226,908
390 Information Technology							0
Total Salaries	215,406	273,827	817,220	2,215,325	1,191,342	622,282	5,335,402
4XX EMPLOYEES BENEFITS AND ALLOWANCES	21,749	23,509	136,572	535,671	72,089	52,521	842,111
5-6XX SERVICES							
510 Professional, Technical and Specialized		84,000					84,000
520 Communications	1,025						1,025
540 Travel and Meetings	4,800	6,500				2,000	13,300
560 Tuition							0
570 Printing and Binding							0
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services	400	350					750
610 Rentals							0
630 Advertising	1,000	330					1,330
640 Dues and Fees	450						450
650 Professional and Staff Development	4,046	3,000					7,046
680 Information Technology Services	3,500						3,500
Total Services	15,221	94,180	0	0	0	2,000	111,401
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	2,200	4,500		5,692	100	3,550	16,042
740 Curricular and Media Materials	700	500		5,720	10,200	2,700	19,820
760 Minor Equipment		1,000		1,000			2,000
780 Information Technology Equipment		1,000		1,000			2,000
Total Supplies, Materials & Minor Equipment	2,900	7,000	0	13,412	10,300	6,250	39,862
95X-99 TRANSFERS							
960 School Divisions							0
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	0	0	0			0
TOTALS	255,276	398,516	953,792	2,764,408	1,273,731	683,053	6,328,776

Swan Valley School Division

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300

Budget for the Year Ending June 30, 2027

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

Swan Valley School Division

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

Budget for the Year Ending June 30, 2027

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					0
360 Technical, Specialized and Service				13,550	13,550
370 Secretarial, Clerical and Other					0
380 Clinician					0
390 Information Technology					0
Total Salaries	0	0	0	13,550	13,550
4XX EMPLOYEES BENEFITS AND ALLOWANCES				2,521	2,521
5-6XX SERVICES					
510 Professional, Technical and Specialized					0
520 Communications					0
540 Travel and Meetings				700	700
570 Printing and Binding					0
580 Insurance and Bond Premiums					0
590 Maintenance and Repair Services					0
610 Rentals					0
630 Advertising				1,000	1,000
640 Dues and Fees					0
650 Professional and Staff Development					0
680 Information Technology Services					0
Total Services	0	0	0	1,700	1,700
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies				30,729	30,729
740 Curricular and Media Materials					0
760 Minor Equipment					0
780 Information Technology Equipment					0
Total Supplies, Materials & Minor Equipment	0	0	0	30,729	30,729
95X-99 TRANSFERS					
980 Organizations, Individuals and Other Entities					0
999 Recharge					0
Total Transfers	0	0	0	0	0
TOTALS	0	0	0	48,500	48,500

Swan Valley School Division

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2027

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	123,000				123,000
320 Executive, Managerial and Supervisory		170,593	131,008		301,601
360 Technical, Specialized and Service			142,527		142,527
370 Secretarial, Clerical and Other		45,327	50,630		95,957
390 Information Technology					0
Total Salaries	123,000	215,920	324,165	0	663,085
4XX EMPLOYEES BENEFITS AND ALLOWANCES	2,225	22,041	63,630		87,896
5-6XX SERVICES					
510 Professional, Technical and Specialized	12,500	2,500	55,000		70,000
520 Communications		5,800	6,400		12,200
540 Travel and Meetings	23,320	8,400	2,750		34,470
570 Printing and Binding					0
580 Insurance and Bond Premiums	500		70,000		70,500
590 Maintenance and Repair Services		1,310	1,800		3,110
610 Rentals	100				100
630 Advertising	1,500	600	1,000		3,100
640 Dues and Fees	39,500	2,500	3,300		45,300
650 Professional and Staff Development	19,800	7,000	5,000		31,800
680 Information Technology Services		2,200		23,000	25,200
Total Services	97,220	30,310	145,250	23,000	295,780
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies	3,397	2,000	2,500		7,897
740 Curricular and Media Materials		200			200
760 Minor Equipment					0
780 Information Technology Equipment		3,000			3,000
Total Supplies, Materials & Minor Equipment	3,397	5,200	2,500	0	11,097
95X-99 TRANSFERS					
960 School Divisions					0
980 Organizations, Individuals and Other Entities					0
999 Recharge					0
Total Transfers	0	0	0		0
TOTALS	225,842	273,471	535,545	23,000	1,057,858

Swan Valley School Division

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2027

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	21,085					21,085
330 Instructional - Teaching				48,612		48,612
350 Instructional - Other			79,761		50,319	130,080
360 Technical, Specialized and Service						0
370 Secretarial, Clerical and Other						0
390 Information Technology						0
Total Salaries	21,085	0	79,761	48,612	50,319	199,777
4XX EMPLOYEES BENEFITS AND ALLOWANCES	1,249		16,679	3,365	9,603	30,896
5-6XX SERVICES						
510 Professional, Technical and Specialized				844	9,000	9,844
520 Communications						0
540 Travel and Meetings						0
560 Tuition						0
570 Printing and Binding						0
580 Insurance and Bond Premiums					3,500	3,500
590 Maintenance and Repair Services						0
610 Rentals						0
630 Advertising						0
640 Dues and Fees						0
650 Professional and Staff Development				125,112	6,000	131,112
680 Information Technology Services			31,500			31,500
Total Services	0	0	31,500	125,956	18,500	175,956
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies			3,850	2,000	139,950	145,800
740 Curricular and Media Materials			12,750			12,750
760 Minor Equipment			1,000			1,000
780 Information Technology Equipment			2,300			2,300
Total Supplies, Materials & Minor Equipment	0	0	19,900	2,000	139,950	161,850
95X-99 TRANSFERS						
960 School Divisions						0
980 Organizations, Individuals and Other Entities						0
Total Transfers					0	0
TOTALS	22,334	0	147,840	179,933	218,372	568,479

Swan Valley School Division

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2027

TRANSPORTATION OF PUPILS	10	20	70 ALLOWANCES IN LIEU OF	80 BOARDING OF STUDENTS/	90 FIELD TRIPS AND	
CODE OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	TRANSPORTATION	DORMITORIES	OTHER	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	88,985					88,985
350 Instructional - Other						0
360 Technical, Specialized and Service		1,146,231				1,146,231
370 Secretarial, Clerical and Other	42,528					42,528
390 Information Technology						0
Total Salaries	131,513	1,146,231		0	0	1,277,744
4XX EMPLOYEES BENEFITS AND ALLOWANCES	25,526	246,461				271,987
5-6XX SERVICES						
510 Professional, Technical and Specialized	100	8,500				8,600
520 Communications	2,050	4,700				6,750
540 Travel and Meetings	1,200	4,300			5,000	10,500
570 Printing and Binding		1,000				1,000
550 Transportation of Pupils						0
580 Insurance and Bond Premiums		48,000				48,000
590 Maintenance and Repair Services		7,000				7,000
610 Rentals		9,000				9,000
630 Advertising	500	900				1,400
640 Dues and Fees	550					550
650 Professional and Staff Development	2,500	5,000				7,500
680 Information Technology Services		13,050				13,050
Total Services	6,900	101,450	0	0	5,000	113,350
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies	1,200	545,200				546,400
740 Curricular and Media Materials						0
760 Minor Equipment		1,500				1,500
780 Information Technology Equipment		500				500
Total Supplies, Materials & Minor Equipment	1,200	547,200		0	0	548,400
95X-99 TRANSFERS						
960 School Divisions						0
980 Organizations, Individuals and Other Entities						0
999 Recharge		(113,159)			113,159	0
Total Transfers	0	(113,159)	0	0	113,159	0
TOTALS	165,139	1,928,183	0	0	118,159	2,211,481

Swan Valley School Division

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2027

OPERATIONS AND MAINTENANCE	10	20	50	70	80	
CODE OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUNDS	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	69,945					69,945
360 Technical, Specialized and Service		960,448	89,627	44,008	60,278	1,154,361
370 Secretarial, Clerical and Other	29,611					29,611
390 Information Technology						0
Total Salaries	99,556	960,448	89,627	44,008	60,278	1,253,917
4XX EMPLOYEES BENEFITS AND ALLOWANCES	19,190	207,545	18,563	10,294	13,612	269,204
5-6XX SERVICES						
510 Professional, Technical and Specialized	2,500	8,000	18,500	1,000	1,000	31,000
520 Communications	900	4,900				5,800
530 Utility Services		477,920		66,300		544,220
540 Travel and Meetings	750	900				1,650
570 Printing and Binding						0
580 Insurance and Bond Premiums		355,302		12,050		367,352
590 Maintenance and Repair Services		166,000	76,479	13,000	61,500	316,979
610 Rentals		1,000			100	1,100
620 Property Taxes		175,000		16,800		191,800
630 Advertising	1,000	500				1,500
640 Dues and Fees	700					700
650 Professional and Staff Development	3,000	4,000				7,000
680 Information Technology Services		8,500				8,500
Total Services	8,850	1,202,022	94,979	109,150	62,600	1,477,601
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies	1,700	127,100		5,700	4,200	138,700
740 Curricular and Media Materials						0
760 Minor Equipment		4,000		750	2,000	6,750
780 Information Technology Equipment	100					100
Total Supplies, Materials & Minor Equipment	1,800	131,100	0	6,450	6,200	145,550
960 School Divisions						
999 Recharge						0
TOTALS	129,396	2,501,115	203,169	169,902	142,690	3,146,272

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

Budget for the Year Ending June 30, 2027

Transfers to Capital Fund		
Category "D" School Buildings	-	
Bus Reserve	-	
Bus Purchases	-	
Other Vehicles	-	
Furniture/Fixtures & Equipment	-	
Computer Hardware & Software	-	
Assets Under Construction	1,000	
Other:	-	
		1,000
Less: Transfers from Capital Fund		
	-	
		0
Net Transfers to (from) Capital Fund		1,000

CAPITAL EXPENDITURES FOR STATISTICS CANADA

Budget for the Year Ending June 30, 2027

(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 Spetember 30, 2026
REGULAR INSTRUCTION		
English Language - Single Track		1,012.5
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	182.0	
- Francais	-	
- French Immersion	51.5	
- Other Bilingual	-	233.5
Senior Years Technology Education		107.5
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		1,353.5

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	1,203
TOTAL KILOMETERS - LOG BOOK (year ended June 30)	687,666
TOTAL KILOMETERS - BUS ROUTES (year ended June 30)	764,073
LOADED KILOMETERS (year ended June 30)	633,826
BUSES USED ON ROUTES (in determining loaded kilometres)	26
TOTAL BUS FLEET (incl. Contracted)	-
NUMBER OF BUS ROUTES	26

Swan Valley School Division

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	8.00	1.00			1.63	0.11	0.72	0.54	12.00
330 Instructional - Teaching	88.75	17.75	0.00	0.00		0.00			106.50
Classroom Teachers	88.75	3.00							91.75
Resource, Guidance and Other Roles		14.75							14.75
Educational Advisors (Consultants)									0.00
350 Instructional - Other	6.25	87.33	0.00	0.00		3.75	0.00		97.33
Educational Assistants - Direct Student Support	6.25	85.83				2.08			94.16
Resource, Guidance and Other Roles		1.50				1.67			3.17
360 Technical, Specialized And Service	2.00			0.50	2.00		29.50	20.36	54.36
370 Secretarial, Clerical And Other	8.61	1.14			1.64		0.68	0.50	12.57
380 Clinician		1.80							1.80
390 Information Technology	3.00								3.00
TOTALS (excluding Trustees)	116.61	109.02	0.00	0.50	5.27	3.86	30.90	21.40	287.56

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		1,057,858	
Less: Liability Insurance		70,000	
Administration portion of self-funded expenses (see below)		0	*
Trustee election costs		6,000	
		981,858	**(A)**

Expense Base

Total Operating Expenses		28,263,519	
Plus: Transfers to Capital		1,000	
Less: Adult Learning Centres, Function 300		0	
		28,264,519	**(B)**
Percentage (A) / (B)		**3.47%**	
Maximum Allowable Percentage		**3.48%**	

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	3.48%
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.

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES

FUNCTION / PROGRAM	TOTAL EXPENSES	REDUCTIONS TO EXPENSES: ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES: TUITION, TRANSFER AND RESIDUAL FEES	NON-PROVINCIAL SOURCES: OTHER	ALLOWABLE EXPENSES
		< < < < < *(from Appendix A)* > > > > >			< < < < < *(from Appendix B)* > > > > >			
210 - 260 Student Support Services	5,645,723	0	787,385	0	129,570	0	0	4,728,768
270 Counselling and Guidance	683,053	0	32,113	0	0	0	0	650,940
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	48,500		0	0	33,700	0	0	
620 Library / Media Centre	147,840	0	0	0	0	0	0	147,840
630 Professional and Staff Development	179,933	0	0	0	0	0	0	179,933
800 Operations and Maintenance	3,146,272	0	0	56,820	0	0	9,500	3,079,952
ALLOCATED ADJUSTMENTS/REDUCTIONS		*0*	*819,498*	*56,820*	*163,270*	*0*	*9,500*	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		*0*	*1,491,457*	*97,900*	*2,298,089*	*391,551*	*300,178*	(1)
TOTALS	9,851,321	**0**	**2,310,955**	**154,720**	**2,461,359**	**391,551**	**309,678**	**8,787,433**

OTHER FUNCTION/PROGRAMS EXPENSES	**18,412,198**
100 Regular Instruction	*14,439,153*
500 Administration	*1,057,858*
605 Curriculum Consulting Admin.	*22,334*
610 Curriculum Consulting	*0*
680 Other	*218,372*
700 Transportation of Pupils	*2,211,481*
900 Fiscal	*463,000*
TOTAL EXPENSES	**28,263,519**

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	18,412,198
TOTAL ALLOWABLE EXPENSES	8,787,433
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(4,579,175)
- ADJUSTMENTS TO EXPENSES	*0*
- CATEGORICAL SUPPORT	*(1,491,457)*
- OTHER PROGRAM SUPPORT	*(97,900)*
- OTHER PROVINCIAL GOVERNMENT REVENUE	*(2,298,089)*
- NON-PROV. SOURCES - TUITION, TRANSFER AND RESIDUAL FEES	*(391,551)*
- NON-PROV. SOURCES - OTHER	*(300,178)*
Base Support (from page 2)	(4,831,221)
Formula Guarantee (from page 2)	0
SCHOOL BUS AMORTIZATION (from F/S)	280,381
TOTAL UNSUPPORTED EXPENSES	**18,069,616**

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

APPENDIX A

ADJUSTMENTS TO EXPENSES: (enter deductions as negative amounts)	Function/ Program	Amount
Capitalized Energy Mgmt. Systems Costs (add) (1), (2)	800	
Capitalized Section "D" School Bldgs. Costs (add) (1)	800	
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.

CATEGORICAL SUPPORT TO BE ALLOCATED		
Special Needs: Coordinator/Clinician		
(A) Maximum Support	142,193	
(B) Eligible Expenses	488,074	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	488,074	
Eligible Support (lesser of A or D)		142,193
Special Needs: Level 2 and 3		620,375
Indigenous Academic Achievement		126,000
Literacy & Numeracy		112,624
Small Schools		
(A) Maximum Support	24,817	
(B) Program Expenses	30,000	
Eligible Support (lesser of A or B)		24,817
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		24,777
Total allocable Categorical Support (carried to Allow Input)		1,050,786
Non-allocable Categorical Support		1,260,169
Total Categorical Support (carried to page 18)		2,310,955

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	56,820
Technology Education Equipment & Skills Strategy Equipment Enhancement	97,900
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Amount carried forward to	154,720

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:		
Program 850 School Building Repairs & Replacements		203,169
PLUS: Capitalized Section "D" Expenses (net)		0
Grounds		0
LESS: Related revenue other than "D" Support		
Allowable Section "D" Expenses	(C)	203,169
< 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)	203,169

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

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

APPENDIX B

OTHER PROVINCIAL GOVERNMENT REVENUE:

	Allocable	Non-allocable	Total
Other Dept. of Education			
General Support Grant		300,415	300,415
Tax Incentive and OffSet Grant (TIG&PTOG)		1,653,563	1,653,563
All other	2,116,944		2,116,944
Other Provincial Government Depts.	44,000	4,596,401	4,640,401
Total Revenue	2,160,944	6,550,379	8,711,323

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
Federal Government			
Tuition Fees	0		0
All other	0		0
Municipal Government			
Special Requirement less Property Tax Credit		6,270,980	6,270,980
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	4,000		4,000
Residual Fees	0		0
All other	0		0
First Nations			
Tuition Fees	329,251		329,251
All other	0		0
Private Organizations and Individuals			
Tuition Fees	58,300		58,300
Ancillary Services	207,780		207,780
Other Sources			
Interest		190,000	190,000
Donations	0		0
Other	101,898		101,898
Total Revenue	701,229	6,460,980	7,162,209

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	8,711,323
Homeowners Affordability Tax Credit (HATC)	(2,487,523)
School Tax Rebate	(2,108,878)
Tax Incentive and OffSet Grant (TIG&PTOG)	(1,653,563)
PROVINCIAL REVENUE FOR EQUALIZATION	**2,461,359**

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

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	391,551
TOTAL ALLOCABLE OTHER REVENUE (to agree with total other revenue on page 18)	309,678
TOTAL ALLOCABLE NON-PROV. SOURCES	**701,229**