



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, 2026

CALCULATION OF 2025 SPECIAL LEVY

To accompany the 2025/26 FRAME Budget

SWAN VALLEY SCHOOL DIVISION

A. Special Requirement: 2024/25 Budget (1)	<u>10,686,809</u>	
B. Amount related to 2024/25 Included In 2024 Special Levy	<u>4,809,064</u>	
C. Balance of 2024/25 to be raised In 2025 (A - B)		<u>5,877,745</u>
D. Special Requirement: 2025/26 Budget (1)	<u>11,757,304</u>	
E. Amount Included In 2025 Special Levy (45.0% of D) (2)		<u>5,290,787</u>
F. Surplus (Applied)/Raised (not Included In the Special Requirement)		
G. 2025 SPECIAL LEVY BEFORE TAX INCENTIVE GRANT (C + E + F)		<u>11,168,532</u>
I. Property Tax Off-Set and Tax Incentive Grant (PTOG&TIG)		<u>1,653,563</u>
J. 2025 TOTAL SPECIAL LEVY (G - H - I) (3)		<u>9,514,969</u>

- (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.

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

March 13, 2025
DATE

[Signature]
CHAIRPERSON

March 13, 2025
DATE

[Signature]
SECRETARY-TREASURER

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EXPENSE DEFINITIONS

Operating Fund - consists of the nine functions defined below:

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

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

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

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

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

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

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

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

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

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

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OPERATING FUND SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2026

Revenue

Provincial Government	19,044,797
Federal Government	-
Municipal Government - Property Tax	5,713,741
- Other	-
Other School Divisions	4,000
First Nations	479,264
Private Organizations and Individuals	208,580
Other Sources	110,209
	25,560,591

Expenses

Regular Instruction	13,641,785
Student Support Services	5,356,841
Adult Learning Centres	-
Community Education and Services	43,741
Divisional Administration	911,986
Instructional and Other Support Services	686,607
Transportation of Pupils	2,195,737
Operations and Maintenance	2,982,202
Fiscal	444,000
	26,262,899

Current Year Operating Surplus (Deficit)	(702,308)
Net Transfers from (to) Capital Fund	(1,000)
Net Current Year Surplus (Deficit)	(703,308)

OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2026

Funding of Schools Program

Base Support		
Instructional	2,624,444	
Additional Instructional Support for Small Schools	-	
Sparsity	245,386	
Curricular Materials	79,302	
Information Technology	81,945	
Library Services	121,596	
Student Services	510,941	
Counselling and Guidance	109,701	
Professional Development	67,407	
Physical Education	30,125	
Occupancy	868,680	4,739,527
Categorical Support		
Transportation	972,122	
Board and Room	-	
Special Needs: Coordinator/Clinician	141,422	
Special Needs: Level 2	356,250	
Special Needs: Level 3	221,865	
Senior Years Technology Education	206,306	
English as an Additional Language	5,900	
Intensive Newcomer Support	-	
Indigenous Academic Achievement (included BSSIP)	126,000	
Indigenous and International Languages	252	
French Language Education	13,787	
Small Schools	24,796	
Northern Allowance	-	
Early Childhood Development Initiative	24,424	
Literacy and Numeracy	111,287	
Education for Sustainable Development	4,900	2,209,311
Equalization		2,910,355
Additional Equalization		557,431
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	66,180	
Technology Education Equipment Replacement	97,900	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	164,080
		<u>10,580,704</u>

Budget for the Year Ending June 30, 2026

General Support Grant	305,382
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
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

Career Development Initiative	194,164
Teachers' Idea Fund	150,000

Homeowners Affordability Tax Credit (HATC)	2,440,000
School Tax Rebate	1,950,000
Employment Programs	-
Adult Learning Centres	-

Department of Families - Parent Child Coalition	33,700
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$$\begin{array}{r} 10,580,704 \\ \hline 19,044,797 \end{array}$$

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	-	
English as an Additional Language (Adults)	-	
Other:	-	
		0

Municipal Government

Special Requirement	11,757,304	
Less: Homeowners Affordability Tax Credit	(2,440,000)	
Less: School Tax Rebate	(1,950,000)	
Less: Tax Incentive and OffSet Grant (TIG)	(1,653,563)	5,713,741
Other:	-	5,713,741

Other School Divisions

Tuition Fees		
Transfer Fees	-	
Residual Fees	4,000	
Transportation of Pupils	-	
Other:	-	
		4,000

First Nations

Tuition Fees	479,264	
Transportation of Pupils	-	
Other:	-	
		479,264

Private Organizations and Individuals (Includes GBE's)

Regular Tuition	60,000	
International Tuition	-	
Continuing Education	-	
Other Tuition:	-	
Food Service	75,000	
Government Business Enterprises (GBE's)	-	
Other:	-	
SVRSS Commerce Prgm. - Lab Store	64,000	
Transportation Services	9,580	
		208,580

Other Sources

Interest	30,000	
Donations	-	
Other:		
Misc. School Revenue	4,700	
Technology Ed Programs	1,800	
Substitute Fees	2,500	
Reg Instruction - Wages and Benefits	58,309	
Transportation - Bus Usage and Parts Sales	2,100	
Maintenance - Car Plugs, Rentals, Etc.	10,800	
		110,209

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE

6,515,794

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2026

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2026 TOTALS	2025 TOTALS
	Regular Instruction	Student Support Services	Adult Learning Centres	Community Education and Services	Divisional Administration	Instructional and Pupil Support Services	Transportation	Operations and Maintenance	Fiscal		
Salaries	11,092,167	4,496,735	-	9,526	548,714	266,173	1,257,273	1,252,371		18,922,959	20,000,678
Employees Benefits and Allowances	871,255	708,843	-	1,786	71,115	51,542	288,714	264,680		2,257,935	2,470,939
Services	669,724	111,401	-	1,700	281,060	211,042	104,350	1,320,101		2,699,378	2,631,320
Supplies, Materials and Minor Equipment	850,685	39,862	-	30,729	11,097	157,850	545,400	145,050		1,780,673	1,897,263
Short Term Loan Interest and Bank Charges									5,000	5,000	5,000
Bad Debt Expense									-	0	0
Transfers	157,954	0	0	0	0	0	0	0	(PAYROLL TAX) 439,000	596,954	513,200
TOTALS	13,641,785	5,356,841	0	43,741	911,986	686,607	2,195,737	2,982,202	444,000	26,262,899	27,518,400

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100
Budget for the Year Ending June 30, 2026

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	1,041,410						1,041,410
330	Instructional - Teaching		6,508,121			1,650,164	886,519	9,044,804
350	Instructional - Other		192,677			32,475		225,152
360	Technical, Specialized and Service		65,821				81,947	147,768
370	Secretarial, Clerical and Other	398,678						398,678
390	Information Technology	234,355						234,355
	Total Salaries	1,674,443	6,766,619	0	0	1,682,639	968,466	11,092,167
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	197,623	489,769			104,836	79,027	871,255
5-6XX	SERVICES							
510	Professional, Technical and Specialized	24,300	62,859			15,621	38,810	141,590
520	Communications	99,614	580			130		100,324
540	Travel and Meetings	2,500	20,214			4,536		27,250
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums	14,572						14,572
590	Maintenance and Repair Services	600	30,392			5,508	3,951	40,451
610	Rentals		11,210			2,515	3,200	16,925
630	Advertising	13,000						13,000
640	Dues and Fees	2,300	8,984			3,691		14,975
650	Professional and Staff Development	14,500						14,500
680	Information Technology Services	230,287	42,375			11,060	2,415	286,137
	Total Services	401,673	176,614	0	0	43,061	48,376	669,724
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	20,360	278,661			39,389	147,875	486,285
740	Curricular and Media Materials	600	94,476			19,187	1,870	116,133
760	Minor Equipment		13,040			1,828	97,900	112,768
780	Information Technology Equipment	2,000	109,462			23,537	500	135,499
	Total Supplies, Materials & Minor Equipment	22,960	495,639	0	0	83,941	248,145	850,685
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities		129,004			28,950		157,954
	Total Transfers	0	129,004	0	0	28,950	0	157,954
TOTALS		2,296,699	8,057,645	0	0	1,943,427	1,344,014	13,641,785

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

** includes multi-track schools.

OPERATING FUND - EXPENSE DETAIL: FUNCTION 200

Budget for the Year Ending June 30, 2026

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	TOTALS
3XX SALARIES								
320	Executive, Managerial and Supervisory	135,291						135,291
330	Instructional - Teaching							
350	Instructional - Other		46,657		2,421,132	985,343	594,568	1,579,911
360	Technical, Specialized and Service						47,662	2,515,451
370	Secretarial, Clerical and Other	60,183						0
380	Clinician		205,899					60,183
390	Information Technology							205,899
	Total Salaries	195,474	252,556	0	2,421,132	985,343	642,230	4,496,735
4XX EMPLOYEES BENEFITS AND ALLOWANCES		19,559	23,077		556,866	61,970	47,371	708,843
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	1,500		5,720	10,200	2,700	20,820
760	Minor Equipment		1,000		1,000			1,000
780	Information Technology Equipment				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		233,154	376,813	0	2,991,410	1,057,613	697,851	5,356,841

Budget for the Year Ending June 30, 2026

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

14-Apr-25

Budget for the Year Ending June 30, 2026

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					0
360	Technical, Specialized and Service				9,526	9,526
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	9,526	9,526
4XX	EMPLOYEES BENEFITS AND ALLOWANCES				1,786	1,786
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	43,741	43,741

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

14-Apr-25

Budget for the Year Ending June 30, 2026

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	98,000				98,000
320	Executive, Managerial and Supervisory		151,256	119,704		270,960
360	Technical, Specialized and Service				0	0
370	Secretarial, Clerical and Other		47,874	131,880		179,754
390	Information Technology				0	0
	Total Salaries	98,000	199,130	251,584	0	548,714
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	2,225	20,645	48,245		71,115
5-6XX	SERVICES					
510	Professional, Technical and Specialized	8,500	2,500	55,000		66,000
520	Communications		8,100	6,400		14,500
540	Travel and Meetings	20,500		2,750		23,250
570	Printing and Binding		8,400			8,400
580	Insurance and Bond Premiums	500	1,310	70,000		71,810
590	Maintenance and Repair Services			1,800		1,800
610	Rentals	100				100
630	Advertising	1,500	600	1,000		3,100
640	Dues and Fees	37,500	2,500	2,300		42,300
650	Professional and Staff Development	14,800	7,000	3,000		24,800
680	Information Technology Services		2,000		23,000	25,000
	Total Services	83,400	32,410	142,250	23,000	281,060
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	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	0
TOTALS		187,022	257,385	444,579	23,000	911,986

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

14-Apr-25

Budget for the Year Ending June 30, 2026

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	TOTALS
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	18,695					18,695
330	Instructional - Teaching				40,000		40,000
350	Instructional - Other		148,867			58,611	207,478
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	18,695	148,867	0	40,000	58,611	266,173
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	598	36,853		2,799	11,292	51,542
5-6XX	SERVICES						
510	Professional, Technical and Specialized				844	7,686	8,530
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					3,500	3,500
610	Rentals						0
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development						0
680	Information Technology Services		67,900		131,112		131,112
	Total Services	0	67,900	0	131,956	11,186	211,042
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		3,850				141,800
740	Curricular and Media Materials		12,750		2,000	135,950	12,750
760	Minor Equipment		1,000				1,000
780	Information Technology Equipment		2,300				2,300
	Total Supplies, Materials & Minor Equipment	0	19,900	0	2,000	135,950	157,850
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
	TOTALS	19,293	273,520	0	176,755	217,039	686,607

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

14-Apr-25

Budget for the Year Ending June 30, 2026

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	78,889					78,889
350	Instructional - Other						0
360	Technical, Specialized and Service		1,136,089				1,136,089
370	Secretarial, Clerical and Other	42,295					42,295
390	Information Technology						0
	Total Salaries	121,184	1,136,089		0	0	1,257,273
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	23,842	264,872				288,714
5-6XX	SERVICES						
510	Professional, Technical and Specialized	100	7,500				7,600
520	Communications	2,050	4,700				6,750
540	Travel and Meetings	1,200	4,300			5,000	10,500
570	Printing and Binding						0
550	Transportation of Pupils		1,000				1,000
580	Insurance and Bond Premiums		40,000				40,000
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	92,450	0	0	5,000	104,350
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	1,200	542,200				543,400
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	544,200		0	0	545,400
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	153,126	1,924,452	0	0	118,159	2,195,737

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

14-Apr-25

Budget for the Year Ending June 30, 2026

OPERATIONS AND MAINTENANCE		10	20	50	70	80	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUNDS	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	62,299					62,299
360	Technical, Specialized and Service		974,426	79,248	44,147	59,989	1,157,810
370	Secretarial, Clerical and Other	32,262					32,262
390	Information Technology						0
	Total Salaries	94,561	974,426	79,248	44,147	59,989	1,252,371
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	18,449	207,493	15,489	9,995	13,254	264,680
5-6XX	SERVICES						
510	Professional, Technical and Specialized	1,000	8,000	18,500	1,000	1,000	29,500
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		231,302		8,050		239,352
590	Maintenance and Repair Services		163,000	80,479	13,000	63,500	319,979
610	Rentals		1,000			100	1,100
620	Property Taxes		145,000		15,800		160,800
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	7,350	1,045,022	98,979	104,150	64,600	1,320,101
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	700	127,600		5,700	4,200	138,200
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	800	131,600	0	6,450	6,200	145,050
960	School Divisions						
999	Recharge						0
	TOTALS	121,160	2,358,541	193,716	164,742	144,043	2,982,202

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	-
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, 2026

(include additions to work in progress)	New Assets/ Renovation/Retrofit	Purchase of Used Cdn. Assets	Total Capital Expenses
Land			-
Building Construction	1,000		1,000
School Buses, Vehicles & Equipment			-
Software			-
Total	1,000	-	1,000

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		960.0
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	208.2	
- Francais	-	
- French Immersion	42.8	
- Other Bilingual	-	251.0
Senior Years Technology Education		158.5
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		<u>1,369.5</u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 29)	1,230
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	675,074
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	750,082
LOADED KILOMETERS (For the period ended June 30)	644,174

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	8.25	1.00			1.63	0.11	0.72	0.54	12.25
330	Instructional - Teaching	83.80	14.25							98.05
350	Instructional - Other	7.09	71.26				6.25			84.60
360	Technical, Specialized and Service	2.86			0.36			30.30	20.60	54.12
370	Secretarial, Clerical and Other	8.75	1.00			2.83		0.68	0.50	13.76
380	Clinician		1.75							1.75
390	Information Technology	3.00								3.00
TOTALS (excluding Trustees)		113.75	89.26	0.00	0.36	4.46	6.36	31.70	21.64	267.53
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	911,986
Less: Liability Insurance	70,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>841,986 (A)</u>

Expense Base

Total Operating Expenses	26,262,899
Plus: Transfers to Capital	1,000
Less: Adult Learning Centres, Function 300	0
	<u>26,263,899 (B)</u>

Percentage (A) / (B)

3.21%

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:	-
	<u>-</u>
	<u>0</u>

Associated Revenue ⁽²⁾

-

Self-Administered Pension Plans**Expenses ⁽¹⁾**

Administration (deducted above)	- *
Other:	-
	<u>-</u>
	<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	REDUCTIONS TO EXPENSES					ALLOWABLE EXPENSES	
			CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES			
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER		
210 - 260 Student Support Services	4,658,990	0	744,333	0	324,550	0	0	3,590,107	
270 Counselling and Guidance	697,851	0	0	0	61,020	0	0	636,831	
300 Adult Learning Centres	0					0	0		
400 Community Education and Services	43,741		0	0	33,700	0	0		
620 Library / Media Centre	0	0	0	0	0	0	0	0	
630 Professional and Staff Development	176,755	0	0	0	0	0	0	176,755	
800 Operations and Maintenance	2,982,202	0	0	66,180	0	0	10,800	2,905,222	
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	744,333	66,180	419,270	0	10,800		
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,464,978	97,900	2,001,260	543,264	217,989	(1)	
TOTALS	8,559,539	0	2,209,311	164,080	2,420,530	543,264	228,789	7,308,915	

OTHER FUNCTION/PROGRAMS EXPENSES	17,703,360
TOTAL EXPENSES	26,262,899

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	17,703,360
TOTAL ALLOWABLE EXPENSES	7,308,915
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(4,325,391)
Base Support (from page 2)	(4,739,527)
Formula Guarantee (from page 2)	0
SCHOOL BUS AMORTIZATION (from F/S)	279,912
TOTAL UNSUPPORTED EXPENSES	16,227,269

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

APPENDIX B

OTHER PROVINCIAL GOVERNMENT REVENUE:

Allocable	Non-allocable	Total
Other Dept. of Education		
General Support Grant	305,382	305,382
Property Tax Incentive and OffSet Grant (TIG&PTOG)	1,653,563	1,653,563
All other		2,081,448
Other Provincial Government Departments	4,390,000	4,423,700
Total Revenue	6,348,945	8,464,093

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	5,713,741	5,713,741
Other	0	0
Other School Divisions		
Tuition Fees	0	0
Transfer Fees	0	0
Residual Fees	4,000	4,000
All other	0	0
First Nations		
Tuition Fees	479,264	479,264
All other	0	0
Private Organizations and Individuals		
Tuition Fees	60,000	60,000
Ancillary Services	148,580	148,580
Other Sources		
Interest		30,000
Donations	0	0
Other	80,209	80,209
Total Revenue	5,743,741	6,515,794

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	8,464,093
Homeowners Affordability Tax Credit (HATC)	(2,440,000)
School Tax Rebate	(1,950,000)
Property Tax Incentive and OffSet Grant (TIG&PTOG)	(1,653,563)
PROVINCIAL REVENUE FOR EQUALIZATION	2,420,530
(to agree with Other Provincial Gov't Revenue on page 18)	

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES	543,264
(Tuition, Transfer and Residual Fees)	

TOTAL ALLOCABLE OTHER REVENUE	228,789
(to agree with total other revenue on page 18)	

TOTAL ALLOCABLE NON-PROV. SOURCES	772,053
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SENIOR STAFF ALLOCATION

	Position: Supt./CEO	Position: Secretary- Treasurer	Position:	Position:	Position:	Position:
	%	%	%	%	%	%
100 Regular Instruction						
200 Student Support Services						
300 Adult Learning Centres						
400 Community Education and Services						
500 Administration	89.00%	74.00%				
600 Instructional and Other Support Services	11.00%					
700 Transportation of Pupils		12.00%				
800 Operations and Maintenance		14.00%				
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 superintendents and secretary-treasurers and one reporting level down.

Refer to Allocation Rule 1(b) on page 11.1 of the FRAME Manual.