



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

INTERLAKE SCHOOL DIVISION

192 - 2nd AVENUE NORTH
STONEWALL, MANITOBA R0C 2Z0

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2026

EXPENSE DEFINITIONS

Operating Fund - consists of the nine functions defined below:

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

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

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

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

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

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

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

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

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

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

FRAME / ERROR REPORT

FRAME EXPENSES:	EXPENSES - TRANSFERS =		FRAME EXPENSES	FTE PUPILS	COST PER PUPIL	
					2025/26	2024/25
FUNCTION 100						
ADMINISTRATION	3,600,333	0	3,600,333	2,825.0	1,274	1,173
SENIOR YEARS TECHNOLOGY	0	0	0	0.0	0	0
ENGLISH LANGUAGE	14,619,800	117,460	14,502,340	1,517.0	9,560	8,378
FRANÇAIS	104,464	104,464	0	0.0	0	0
FRENCH IMMERSION	7,800	7,800	0	0.0	0	0
DUAL TRACK	8,983,603	0	8,983,603	1,308.0	6,868	6,438
TOTAL FUNCTION 100	27,316,000	229,724	27,086,276	2,825.0	9,588	8,665

FUNCTION 200						
ADMINISTRATION/COORDINATION	203,915	0	203,915	2,825.0	72	67
CLINICAL AND RELATED SERVICES	1,026,845	0	1,026,845	2,825.0	363	346
SPECIAL PLACEMENT	424,410	170,000	254,410			
REGULAR PLACEMENT	4,264,085	0	4,264,085	2,825.0	1,509	1,230
RESOURCE SERVICES	2,673,055	--	2,673,055	2,825.0	946	870
COUNSELLING & GUIDANCE	1,529,690	--	1,529,690	2,825.0	541	504
TOTAL FUNCTION 200	10,122,000	170,000	9,952,000	2,825.0	3,523	3,119

FUNCTION 500						
BOARD OF TRUSTEES	234,500	12,000	222,500	2,825.0	79	68
INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	479,665	0	479,665	2,825.0	170	162
BUSINESS ADMINISTRATIVE SERVICES	783,835	0	783,835	2,825.0	277	254
MANAGEMENT INFORMATION SERVICES	65,000	--	65,000	2,825.0	23	20
TOTAL FUNCTION 500	1,563,000	12,000	1,551,000	2,825.0	549	504

FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	0	--	0	2,825.0	0	0
CURRICULUM CONSULTING/DEVELOPMENT	0	--	0	2,825.0	0	0
LIBRARY/ MEDIA CENTRE	508,842	--	508,842	2,825.0	180	158
PROFESSIONAL & STAFF DEVELOPMENT	681,138	--	681,138	2,825.0	241	183
OTHER	435,020	26,650	408,370	2,825.0	145	152
TOTAL FUNCTION 600	1,625,000	26,650	1,598,350	2,825.0	566	493

PUPIL/TEACHER RATIOS:	REGULAR INSTRUCTION		EDUCATOR	
	2025/26	2024/25	2025/26	2024/25
ENROLMENT	2,825.0	2,862.0	2,825.0	2,862.0
TEACHERS	171.63	168.48	229.85	225.33
RATIO	16.5	17.0	12.3	12.7

ANALYSIS OF TRANSPORTATION EXPENSES:	REGULAR	COST PER	COST PER		ADMIN.,	
	TRANSPORT'N	TRANSPORTED	TOTAL KM	COST PER	REGULAR	COST PER
	PROGRAM 720	PUPIL	(bus routes)	LOADED KM	AND OTHER	TOTAL KM
					(710, 720, 790)	(log book)
2025/26	2,925,900	1,569	4.21	5.75	3,303,000	3.36
2024/25	2,666,942	1,495	2.75	5.21	2,981,600	3.73

TOTAL OPERATING EXPENSE PER PUPIL:		TOTAL	- OPERATING	CONSOLIDATED	- FUNCTIONS	EXPENSES	COST
		EXPENSES	TRANSFERS	EXPENSES	300 AND 400	FOR PER PUPIL	PER PUPIL
	2025/26	49,841,000	(438,374)	49,402,626	0	49,402,626	17,488
	2024/25	44,833,000	(260,086)	44,572,914	0	44,572,914	15,574

SALARY/PERSONNEL REPORT:	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	2,088,500	15.55	134,309	135,800	1.00	135,800
330 INSTRUCTIONAL - TEACHING	19,715,170	171.63	114,870	4,109,000	36.67	112,053
350 INSTRUCTIONAL - OTHER	753,000	25.54	29,483	3,586,000	116.31	30,831
360 TECHNICAL, SPEC'LIZ'D & SERVICE	0	0.00	0	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	682,630	16.10	42,399	46,700	0.80	58,375
380 CLINICIAN				915,010	7.90	115,824
390 INFORMATION TECHNOLOGY	356,295	4.00	89,074	0	0.00	0
	FUNCTION 500			FUNCTION 600		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	515,880	3.00	171,960	0	0.00	0
330 INSTRUCTIONAL - TEACHING				565,628	5.00	113,126
350 INSTRUCTIONAL - OTHER				374,500	11.50	32,565
360 TECHNICAL, SPEC'LIZ'D & SERVICE	218,923	2.00	109,462	77,000	3.00	25,667
370 SECRETARIAL, CLERICAL & OTHER	217,458	3.40	63,958	0	0.00	0
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0
	FUNCTION 700			FUNCTION 800		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	96,326	1.00	96,326	103,990	1.00	103,990
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPEC'LIZ'D & SERVICE	1,339,000	40.00	33,475	1,505,500	26.14	57,594
370 SECRETARIAL, CLERICAL & OTHER	43,000	0.76	56,579	50,760	0.88	57,682
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0

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CALCULATION OF 2025 SPECIAL LEVY

To accompany the 2025/26 FRAME Budget

INTERLAKE SCHOOL DIVISION

A. Special Requirement: 2024/25 Budget (1)	26,015,655	
B. Amount related to 2024/25 included in 2024 Special Levy	12,487,514	
C. Balance of 2024/25 to be raised in 2025 (A - B)		13,528,141
D. Special Requirement: 2025/26 Budget (1)	31,120,833	
E. Amount included in 2025 Special Levy (48.0% of D) (2)		14,938,000
F. Surplus (Applied)/Raised (not included in the Special Requirement)		
G. 2025 SPECIAL LEVY FOR DIVISION (C + E + F)		28,466,141
H. 2025 SPECIAL LEVY FOR D.S.F.M. (from line T below)		0
I. 2024 SPECIAL LEVY ADJUSTMENT FOR D.S.F.M. (from line G of Adjustment form)		0
J. SPECIAL LEVY BEFORE TAX INCENTIVE GRANT (G + H + I)		28,466,141
M. Property Tax Off-Set and Tax Incentive Grant (PTOG&TIG)		2,089,369
N. 2025 TOTAL SPECIAL LEVY (J - K - L - M) (3)		26,376,772

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

P. 2025 Special Levy for Division (from line G above)	28,466,141	
Q. Resident Non-D.S.F.M. pupils at September 30, 2024 (4)	2,944.0	
R. Special Levy per resident pupil (P ÷ Q)	9,669.21	
S. Resident D.S.F.M. pupils at September 30, 2024 (4)	0.0	
T. 2025 Special Levy for D.S.F.M. (R x S)		0

- (1) Special Requirement must agree with the Special Requirement shown under Municipal Government in your budget.
- (2) The percentage of the 2025/26 Special Requirement shown in E must not be less than 40%.
- (3) Please ensure that the 2025 Special Levy calculated on this form agrees with the total of levies requested on your Notices of Tax Requirements.
- (4) From Resident Pupils form.

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

DATE

CHAIRPERSON

DATE

SECRETARY-TREASURER

Copy to la Division scolaire franco-manitobaine by March 15

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

Schedule forming part of the Calculation of 2025 Special Levy
To accompany the 2025/26 FRAME Budget

INTERLAKE SCHOOL DIVISION

A. 2024 Special Levy (excluding DSFM portion) (1)	24,154,575	
B. Resident non-D.S.F.M. pupils at September 29, 2023 (2)	2,943.0	
C. Special Levy per Pupil (A ÷ B)	8,207.47	
D. Resident D.S.F.M. Pupils at September 29, 2023 (2)	0.0	
E. 2024 Special Levy for D.S.F.M. (C x D)	0	
F. 2024 Special Levy paid to D.S.F.M. (3)	0	
G. 2024 Calendar Year Adjustment (E - F)		0 *

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

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

Copy to la Division scolaire franco-manitobaine by March 15

OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES
Budget for the Year Ending June 30, 2026

Revenue

Provincial Government	30,919,786
Federal Government	-
Municipal Government - Property Tax	19,751,464
- Other	-
Other School Divisions	26,650
First Nations	-
Private Organizations and Individuals	147,000
Other Sources	196,100
	<hr/>
	51,041,000

Expenses

Regular Instruction	27,316,000
Student Support Services	10,122,000
Adult Learning Centres	-
Community Education and Services	-
Divisional Administration	1,563,000
Instructional and Other Support Services	1,625,000
Transportation of Pupils	3,303,000
Operations and Maintenance	5,019,000
Fiscal	893,000
	<hr/>
	49,841,000
Current Year Operating Surplus (Deficit)	1,200,000
Net Transfers from (to) Capital Fund	<hr/>
	(1,200,000)
Net Current Year Surplus (Deficit)	<hr/>
	0

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA

Budget for the Year Ending June 30, 2026

Funding of Schools Program

Base Support		
Instructional	5,794,347	
Additional Instructional Support for Small Schools	16,798	
Sparsity	468,364	
Curricular Materials	175,086	
Information Technology	180,922	
Library Services	268,465	
Student Services	940,529	
Counselling and Guidance	242,202	
Professional Development	113,806	
Physical Education	55,000	
Occupancy	1,495,395	9,750,914
Categorical Support		
Transportation	1,225,033	
Board and Room	-	
Special Needs: Coordinator/Clinician	297,647	
Special Needs: Level 2	537,700	
Special Needs: Level 3	505,007	
Senior Years Technology Education	114,400	
English as an Additional Language	23,100	
Intensive Newcomer Support	-	
Indigenous Academic Achievement (included BSSIP)	135,000	
Indigenous and International Languages	-	
French Language Education	92,421	
Small Schools	129,702	
Northern Allowance	-	
Early Childhood Development Initiative	35,535	
Literacy and Numeracy	245,704	
Education for Sustainable Development	14,700	3,355,949
Equalization		-
Additional Equalization		-
Formula Guarantee		3,003,947
Other Program Support		
School Buildings Support: "D" Projects	127,500	
Technology Education Equipment Replacement	28,300	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	155,800
		16,266,610

Budget for the Year Ending June 30, 2026

General Support Grant	566,804
Property Tax Off-Set and Tax Incentive Grant (PTOG&TIG)	2,089,369
Additional Operating Support	478,000
Early Years Enhancement Grant	159,928
Elder and Knowledge Keeper Grant	-
Healthy Schools Initiative	11,000
Nutrition Support	195,000
Special Needs Additional Funding	283,701
Wage and Enrolment Growth Support Redistribution	1,272,708
Student Engagement & Presence	250,000

[illegible]

Homeowners Affordability Tax Credit (HATC)	7,160,000
School Tax Rebate	2,120,000
Employment Programs	-
Adult Learning Centres	-

TOTAL PROVINCIAL GOVERNMENT REVENUE

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	31,120,833		
Less: Homeowners Affordability Tax Credi	(7,160,000)		
Less: School Tax Rebate	(2,120,000)		
Less: Tax Incentive and OffSet Grant (TIG	(2,089,369)	19,751,464	
Other:		-	19,751,464
Other School Divisions			
Tuition Fees			
Transfer Fees		26,650	
Residual Fees		-	
Transportation of Pupils		-	
Other:		-	
			26,650
First Nations			
Tuition Fees		-	
Transportation of Pupils		-	
Other:		-	
			0
Private Organizations and Individuals (Includes GBE's)			
Regular Tuition		-	
International Tuition		-	
Continuing Education		-	
Other Tuition:		-	
Food Service		45,000	
Government Business Enterprises (GBE's)		-	
Other:		-	
	Workers Compensation	3,000	
	Local Substitute Teachers	5,000	
	ITA Release	94,000	
			147,000
Other Sources			
Interest		50,000	
Donations		10,000	
Other:	School Reimbursements	15,000	
	Restitution Fees	100	
	Program 100 Revenue	-	
	Program 700 Revenue	20,000	
	Program 800 Revenue	28,000	
	Community Use of Schools	45,000	
	Insurance Rebates	28,000	
			196,100
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			20,121,214

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2026

<div><div>FUNCTION</div><div>OBJECT</div></div>	100	200	300	400	500	600	700	800	900	2026	2025
	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	23,595,595	8,792,510	-	-	1,057,261	1,017,128	1,478,326	1,660,250		37,601,070	34,892,218
Employees Benefits and Allowances	1,609,280	974,519	-	-	139,519	143,670	289,974	312,940		3,469,902	3,049,700
Services	330,585	135,396	-	-	330,620	135,372	448,100	2,439,160		3,819,233	2,912,967
Supplies, Materials and Minor Equipment	1,550,816	49,575	-	-	23,600	302,180	1,086,600	606,650		3,619,421	2,877,029
Short Term Loan Interest and Bank Charges									90,000	90,000	90,000
Bad Debt Expense									-	0	0
Transfers	229,724	170,000	0	0	12,000	26,650	0	0	(PAYROLL TAX) 803,000	1,241,374	1,011,086
TOTALS	27,316,000	10,122,000	0	0	1,563,000	1,625,000	3,303,000	5,019,000	893,000	49,841,000	44,833,000

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

REGULAR INSTRUCTION	10	SINGLE TRACK SCHOOLS *			80	90	TOTALS
	ADMINISTRATION	20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION	DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	
CODE OBJECT \ PROGRAM							
3XX SALARIES							
320 Executive, Managerial and Supervisory	2,088,500						2,088,500
330 Instructional - Teaching		11,844,335			7,870,835		19,715,170
350 Instructional - Other		536,843			216,157		753,000
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	682,630						682,630
390 Information Technology	356,295						356,295
Total Salaries	3,127,425	12,381,178	0	0	8,086,992	0	23,595,595
4XX EMPLOYEES BENEFITS AND ALLOWANCES	230,913	833,773			544,594		1,609,280
5-6XX SERVICES							
510 Professional, Technical and Specialized		9,900			1,000		10,900
520 Communications	67,450	4,800					72,250
540 Travel and Meetings	1,010	8,700					9,710
560 Tuition		5,000					5,000
570 Printing and Binding	29,675						29,675
580 Insurance and Bond Premiums	2,500	29,500					32,000
590 Maintenance and Repair Services							0
610 Rentals		3,100					3,100
630 Advertising		750					750
640 Dues and Fees							0
650 Professional and Staff Development	49,600						49,600
680 Information Technology Services	30,100	87,500					117,600
Total Services	180,335	149,250	0	0	1,000	0	330,585
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	26,660	577,910			194,829		799,399
740 Curricular and Media Materials		51,708			100,307		152,015
760 Minor Equipment	35,000	90,256			49,341		174,597
780 Information Technology Equipment		418,265			6,540		424,805
Total Supplies, Materials & Minor Equipment	61,660	1,138,139	0	0	351,017	0	1,550,816
95X-99 TRANSFERS							
960 School Divisions		73,500	104,464	7,800			185,764
980 Organizations, Individuals and Other Entities		43,960					43,960
Total Transfers	0	117,460	104,464	7,800	0	0	229,724
TOTALS	3,600,333	14,619,800	104,464	7,800	8,983,603	0	27,316,000

* 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
	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
CODE OBJECT \ PROGRAM							
3XX SALARIES							
320 Executive, Managerial and Supervisory	135,800						135,800
330 Instructional - Teaching			215,000		2,501,000	1,393,000	4,109,000
350 Instructional - Other				3,586,000			3,586,000
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	46,700						46,700
380 Clinician		915,010					915,010
390 Information Technology							0
Total Salaries	182,500	915,010	215,000	3,586,000	2,501,000	1,393,000	8,792,510
4XX EMPLOYEES BENEFITS AND ALLOWANCES	15,669	51,230	12,540	676,485	140,605	77,990	974,519
5-6XX SERVICES							
510 Professional, Technical and Specialized		30,000				56,000	86,000
520 Communications	1,500	4,800	3,620				9,920
540 Travel and Meetings	2,346	18,600	7,500		7,030		35,476
560 Tuition							0
570 Printing and Binding			800				800
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services							0
610 Rentals							0
630 Advertising		500		1,400			1,900
640 Dues and Fees	300						300
650 Professional and Staff Development							0
680 Information Technology Services			1,000				1,000
Total Services	4,146	53,900	12,920	1,400	7,030	56,000	135,396
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	1,500	6,205	11,600	200	14,420	2,700	36,625
740 Curricular and Media Materials	100	500	1,350				1,950
760 Minor Equipment			500		10,000		10,500
780 Information Technology Equipment			500				500
Total Supplies, Materials & Minor Equipment	1,600	6,705	13,950	200	24,420	2,700	49,575
95X-99 TRANSFERS							
960 School Divisions							0
980 Organizations, Individuals and Other Entities			170,000				170,000
Total Transfers	0	0	170,000	0			170,000
TOTALS	203,915	1,026,845	424,410	4,264,085	2,673,055	1,529,690	10,122,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 24-Apr-25
Budget for the Year Ending June 30, 2026

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory			0
330	Instructional - Teaching			0
350	Instructional - Other			0
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	0	0
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			0
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications			0
530	Utility Services			0
540	Travel and Meetings			0
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals			0
620	Property Taxes			0
630	Advertising			0
640	Dues and Fees			0
650	Professional and Staff Development			0
680	Information Technology Services			0
	Total Services	0	0	0
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies			0
740	Curricular and Media Materials			0
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials & Minor Equipment	0	0	0
95X-99	TRANSFERS			
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
TOTALS		0	0	0

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400
Budget for the Year Ending June 30, 2026

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	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					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	0	0
4XX	EMPLOYEES BENEFITS AND ALLOWANCES					0
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					0
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	0	0
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		0	0	0	0	0

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2026

DIVISIONAL ADMINISTRATION	10	20	30	50	TOTALS
	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	
CODE OBJECT \ PROGRAM					
3XX SALARIES					
310 Trustees Remuneration	105,000				105,000
320 Executive, Managerial and Supervisory		358,802	157,078		515,880
360 Technical, Specialized and Service			218,923		218,923
370 Secretarial, Clerical and Other	7,500	65,860	144,098		217,458
390 Information Technology					0
Total Salaries	112,500	424,662	520,099	0	1,057,261
4XX EMPLOYEES BENEFITS AND ALLOWANCES	5,900	39,163	94,456		139,519
5-6XX SERVICES					
510 Professional, Technical and Specialized			40,500		40,500
520 Communications		2,940	8,180		11,120
540 Travel and Meetings	8,000	4,500	1,900		14,400
570 Printing and Binding					0
580 Insurance and Bond Premiums			74,000		74,000
590 Maintenance and Repair Services			1,700		1,700
610 Rentals			700		700
630 Advertising	3,000		500		3,500
640 Dues and Fees	70,000	3,300	3,800		77,100
650 Professional and Staff Development	22,500		15,000		37,500
680 Information Technology Services	600	2,000	2,500	65,000	70,100
Total Services	104,100	12,740	148,780	65,000	330,620
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710 Supplies		2,200	11,500		13,700
740 Curricular and Media Materials		900	2,000		2,900
760 Minor Equipment			2,000		2,000
780 Information Technology Equipment			5,000		5,000
Total Supplies, Materials & Minor Equipment	0	3,100	20,500	0	23,600
95X-99 TRANSFERS					
960 School Divisions					0
980 Organizations, Individuals and Other Entities	12,000				12,000
999 Recharge					0
Total Transfers	12,000	0	0		12,000
TOTALS	234,500	479,665	783,835	65,000	1,563,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600
Budget for the Year Ending June 30, 2026

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory						0
330	Instructional - Teaching				482,783	82,845	565,628
350	Instructional - Other			374,500			374,500
360	Technical, Specialized and Service					77,000	77,000
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	0	0	374,500	482,783	159,845	1,017,128
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			71,762	60,883	11,025	143,670
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications				1,200		1,200
540	Travel and Meetings			1,000		17,000	18,000
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising			500			500
640	Dues and Fees				7,652		7,652
650	Professional and Staff Development			7,500	91,120		98,620
680	Information Technology Services			9,400			9,400
	Total Services	0	0	18,400	99,972	17,000	135,372
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			23,090	18,250	220,500	261,840
740	Curricular and Media Materials			21,090	19,250		40,340
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	0	44,180	37,500	220,500	302,180
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities					26,650	26,650
	Total Transfers					26,650	26,650
TOTALS		0	0	508,842	681,138	435,020	1,625,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2026

TRANSPORTATION OF PUPILS	10	20	70	80	90	
CODE OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	96,326					96,326
350 Instructional - Other						0
360 Technical, Specialized and Service		1,339,000				1,339,000
370 Secretarial, Clerical and Other	43,000					43,000
390 Information Technology						0
Total Salaries	139,326	1,339,000		0	0	1,478,326
4XX EMPLOYEES BENEFITS AND ALLOWANCES	25,924	264,050				289,974
5-6XX SERVICES						
510 Professional, Technical and Specialized		2,500				2,500
520 Communications	1,500	2,450				3,950
540 Travel and Meetings		13,500			200,000	213,500
570 Printing and Binding		2,000				2,000
550 Transportation of Pupils						0
580 Insurance and Bond Premiums	2,200	49,000				51,200
590 Maintenance and Repair Services		90,750				90,750
610 Rentals	500	34,650				35,150
630 Advertising		2,500				2,500
640 Dues and Fees	550					550
650 Professional and Staff Development	2,000	4,000				6,000
680 Information Technology Services		40,000				40,000
Total Services	6,750	241,350	0	0	200,000	448,100
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710 Supplies	5,100	1,081,500				1,086,600
740 Curricular and Media Materials						0
760 Minor Equipment						0
780 Information Technology Equipment						0
Total Supplies, Materials & Minor Equipment	5,100	1,081,500		0	0	1,086,600
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	177,100	2,925,900	0	0	200,000	3,303,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2026

OPERATIONS AND MAINTENANCE		10	20	50	70	80	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUND	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	103,990					103,990
360	Technical, Specialized and Service		1,505,500				1,505,500
370	Secretarial, Clerical and Other	50,760					50,760
390	Information Technology						0
	Total Salaries	154,750	1,505,500	0	0	0	1,660,250
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	28,281	284,659				312,940
5-6XX	SERVICES						
510	Professional, Technical and Specialized		429,700		34,970	180,000	644,670
520	Communications	3,200	4,740				7,940
530	Utility Services		675,000		55,400	65,000	795,400
540	Travel and Meetings		700				700
570	Printing and Binding						0
580	Insurance and Bond Premiums	2,000	328,100		1,850		331,950
590	Maintenance and Repair Services	1,000	44,500	500,000	3,600	17,000	566,100
610	Rentals	500	6,500		36,750		43,750
620	Property Taxes		23,000		21,000		44,000
630	Advertising		1,500				1,500
640	Dues and Fees	550					550
650	Professional and Staff Development	2,000	600				2,600
680	Information Technology Services						0
	Total Services	9,250	1,514,340	500,000	153,570	262,000	2,439,160
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	7,400	474,500		7,750	29,000	518,650
740	Curricular and Media Materials						0
760	Minor Equipment		82,000		1,000	5,000	88,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	7,400	556,500	0	8,750	34,000	606,650
960	School Divisions						
999	Recharge						0
TOTALS		199,681	3,860,999	500,000	162,320	296,000	5,019,000

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM		Estimated F.T.E. Enrolment September 29, 2025
REGULAR INSTRUCTION		
English Language - Single Track		1,517.0
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	886.5	
- Francais	-	
- French Immersion	421.5	
- Other Bilingual	-	1,308.0
Senior Years Technology Education		-
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		2,825.0

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 29)	1,865
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	981,615
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	694,405
LOADED KILOMETERS (For the period ended June 30)	509,120

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	15.55	1.00			3.00		1.00	1.00	21.55
330 Instructional - Teaching	171.63	36.67				5.00			213.30
350 Instructional - Other	25.54	116.31				11.50			153.35
360 Technical, Specialized and Service					2.00	3.00	40.00	26.14	71.14
370 Secretarial, Clerical and Other	16.10	0.80			3.40		0.76	0.88	21.94
380 Clinician		7.90							7.90
390 Information Technology	4.00								4.00
TOTALS (excluding Trustees)	232.82	162.68	0.00	0.00	8.40	19.50	41.76	28.02	493.18

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		0.75
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310 TRUSTEES		7.00
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CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs

Divisional Administration, Function 500	1,563,000
Less: Liability Insurance	74,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	7,500
	<u>1,481,500 (A)</u>

Expense Base

Total Operating Expenses	49,841,000
Plus: Transfers to Capital	1,200,000
Less: Adult Learning Centres, Function 300	0
	<u>51,041,000 (B)</u>

Percentage (A) / (B)	<u>2.90%</u>
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Maximum Allowable Percentage	<u>3.26%</u>
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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	3.26%
Northern Division	4.25%

If FTE enrolment is between 1,000 and 5,000:

2% Special Requirement limit met - To a maximum of 3.53%	<u>2.94% + (5,000 - enrolment) x 0.0001475%</u>
2% Special Requirement limit exceeded - To a maximum of 3.42%	<u>2.85% + (5,000 - enrolment) x 0.0001425%</u>

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

Foreign Student Programs

Expenses ⁽¹⁾	
Instructional	-
Administration (deducted above)	- *
Other: _____	-
_____	-
	<u>0</u>
Associated Revenue ⁽²⁾	<u>-</u>

Self-Administered Pension Plans

Expenses ⁽¹⁾	
Administration (deducted above)	- *
Other: _____	-
_____	-
	<u>0</u>
Associated Revenue ⁽²⁾	<u>-</u>

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