

Manitoba
Education



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, 2027

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 centers, 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	FTE	COST PER PUPIL	
			EXPENSES	PUPILS	2026/27	2025/26
FUNCTION 100						
ADMINISTRATION	3,768,299	0	3,768,299	2,872.5	1,312	1,274
SENIOR YEARS TECHNOLOGY	0	0	0	0.0	0	0
ENGLISH LANGUAGE	15,027,434	130,760	14,896,674	1,535.0	9,705	9,560
FRANÇAIS	140,700	140,700	0	0.0	0	0
FRENCH IMMERSION	6,500	6,500	0	0.0	0	0
DUAL TRACK	9,723,067	0	9,723,067	1,337.5	7,270	6,868
TOTAL FUNCTION 100	28,666,000	277,960	28,388,040	2,872.5	9,883	9,588
FUNCTION 200						
ADMINISTRATION/COORDINATION	213,625	0	213,625	2,872.5	74	72
CLINICAL AND RELATED SERVICES	1,141,950	0	1,141,950	2,872.5	398	363
SPECIAL PLACEMENT	332,345	64,000	268,345			
REGULAR PLACEMENT	5,031,365	0	5,031,365	2,872.5	1,752	1,509
RESOURCE SERVICES	2,847,125	--	2,847,125	2,872.5	991	946
COUNSELLING & GUIDANCE	1,730,590	--	1,730,590	2,872.5	602	541
TOTAL FUNCTION 200	11,297,000	64,000	11,233,000	2,872.5	3,911	3,523
FUNCTION 500						
BOARD OF TRUSTEES	266,622	15,000	251,622	2,872.5	88	79
INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	526,609	0	526,609	2,872.5	183	170
BUSINESS ADMINISTRATIVE SERVICES	981,769	0	981,769	2,872.5	342	277
MANAGEMENT INFORMATION SERVICES	68,000	--	68,000	2,872.5	24	23
TOTAL FUNCTION 500	1,843,000	15,000	1,828,000	2,872.5	636	549
FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	0	--	0	2,872.5	0	0
CURRICULUM CONSULTING/DEVELOPMENT	0	--	0	2,872.5	0	0
LIBRARY/ MEDIA CENTRE	522,521	--	522,521	2,872.5	182	180
PROFESSIONAL & STAFF DEVELOPMENT	681,310	--	681,310	2,872.5	237	241
OTHER	465,169	54,000	411,169	2,872.5	143	145
TOTAL FUNCTION 600	1,669,000	54,000	1,615,000	2,872.5	562	566

PUPIL/TEACHER RATIOS:	REGULAR INSTRUCTION		EDUCATOR	
	2026/27	2025/26	2026/27	2025/26
ENROLMENT	2,872.5	2,825.0	2,872.5	2,825.0
TEACHERS	170.76	171.63	229.80	229.85
RATIO	16.8	16.5	12.5	12.3

ANALYSIS OF TRANSPORTATION EXPENSES:	REGULAR	COST PER	COST PER	COST PER	ADMIN.,	COST PER
	TRANSPORT'N PROGRAM 720	TRANSPORTED PUPIL	TOTAL KM (bus routes)		REGULAR AND OTHER (710, 720, 790)	
2026/27	3,036,038	1,625	3.29	6.12	3,429,000	3.67
2025/26	2,925,900	1,569	4.21	5.75	3,303,000	3.36

TOTAL OPERATING EXPENSE PER PUPIL:	TOTAL EXPENSES	- OPERATING TRANSFERS	CONSOLIDATED EXPENSES	- FUNCTIONS 300 AND 400	EXPENSES FOR PER PUPIL	COST PER PUPIL
2026/27	53,280,000	(410,960)	52,869,040	0	52,869,040	18,405
2025/26	49,841,000	(438,374)	49,402,626	0	49,402,626	17,488

SALARY/PERSONNEL REPORT:	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	2,183,000	15.55	140,386	142,500	1.00	142,500
330 INSTRUCTIONAL - TEACHING	20,726,180	170.76	121,376	4,461,100	37.54	118,836
350 INSTRUCTIONAL - OTHER	782,000	25.54	30,619	4,220,000	137.31	30,733
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	663,580	15.80	41,999	48,962	0.80	61,203
380 CLINICIAN				982,000	7.90	124,304
390 INFORMATION TECHNOLOGY	374,968	4.00	93,742	0	0.00	0
FUNCTION 500						
SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE	
320 EXECUTIVE, MG'L & SUPERVISORY	571,000	3.00	190,333	0	0.00	0
330 INSTRUCTIONAL - TEACHING				587,678	4.95	118,723
350 INSTRUCTIONAL - OTHER				373,000	10.54	35,389
360 TECHNICAL, SPECLIZ'D & SERVICE	240,000	2.00	120,000	80,000	2.00	40,000
370 SECRETARIAL, CLERICAL & OTHER	303,822	4.40	69,050	12,400	0.30	41,333
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0
FUNCTION 700						
SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE	
320 EXECUTIVE, MG'L & SUPERVISORY	106,600	1.00	106,600	115,000	1.00	115,000
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECLIZ'D & SERVICE	1,427,000	43.00	33,186	1,630,040	28.14	57,926
370 SECRETARIAL, CLERICAL & OTHER	45,535	0.79	57,639	47,000	0.94	50,000
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0
FUNCTION 800						
SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE	
320 EXECUTIVE, MG'L & SUPERVISORY	106,600	1.00	106,600	115,000	1.00	115,000
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECLIZ'D & SERVICE	1,427,000	43.00	33,186	1,630,040	28.14	57,926
370 SECRETARIAL, CLERICAL & OTHER	45,535	0.79	57,639	47,000	0.94	50,000
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0

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CALCULATION OF 2026 SPECIAL LEVY

To accompany the 2026/27 FRAME Budget

INTERLAKE SCHOOL DIVISION

A. Special Requirement: 2025/26 Budget (1)	31,120,833	
B. Amount related to 2025/26 included in 2025 Special Levy	14,938,000	
C. Balance of 2025/26 to be raised in 2026 (A - B)		16,182,833
D. Special Requirement: 2026/27 Budget (1)	33,488,728	
E. Amount included in 2026 Special Levy (48.0% of D) (2)		16,074,589
F. Surplus (Applied)/Raised (not included in the Special Requirement)		
G. 2026 SPECIAL LEVY FOR DIVISION (C + E + F)		32,257,422
H. 2026 SPECIAL LEVY FOR D.S.F.M. (from line Q below)		0
I. 2025 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)		32,257,422
K. Less: Tax Incentive and Property Tax Off-Set Grants (TIG&PTOG)		2,089,369
L. 2026 TOTAL SPECIAL LEVY (J - K - L) (3)		30,168,053

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

M. 2026 Special Levy for Division (from line G above)	32,257,422	
N. Resident Non-D.S.F.M. pupils at September 30, 2025 (4)	2,969.5	
O. Special Levy per resident pupil (M ÷ N)	10,862.91	
P. Resident D.S.F.M. pupils at September 30, 2025 (4)	0.0	
Q. 2026 Special Levy for D.S.F.M. (O x P)		0

- (1) **Special Requirement must agree with the Special Requirement shown under Municipal Government in your budget.**
- (2) **The percentage of the 2026/27 Special Requirement shown in E must not be less than 40%.**
- (3) **Please ensure that the 2026 Special Levy calculated on this form agrees with the total of levies requested on your Notices of Tax Requirements.**
- (4) **From Resident Pupils form.**

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

DATE

CHAIRPERSON

DATE

SECRETARY-TREASURER

Copy to la Division scolaire franco-manitobaine by March 15

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

Schedule forming part of the Calculation of 2026 Special Levy To accompany the 2026/27 FRAME Budget

INTERLAKE SCHOOL DIVISION

A. 2025 Special Levy (excluding DSFM portion) (1)	28,466,141	
B. Resident non-D.S.F.M. pupils at September 30, 2024 (2)	2,944.0	
C. Special Levy per Pupil (A ÷ B)	9,669.21	
D. Resident D.S.F.M. Pupils at September 30, 2024 (2)	0.0	
E. 2025 Special Levy for D.S.F.M. (C x D)	0	
F. 2025 Special Levy paid to D.S.F.M. (3)	0	
G. 2025 Calendar Year Adjustment (E - F)		0 *

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

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

Copy to la Division scolaire franco-manitobaine by March 15

**OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2027

Revenue

Provincial Government	32,406,577
Federal Government	-
Municipal Government - Property Tax	21,207,482
- Other	-
Other School Divisions	20,800
First Nations	-
Private Organizations and Individuals	120,041
Other Sources	196,100
	53,951,000

Expenses

Regular Instruction	28,666,000
Student Support Services	11,297,000
Adult Learning Centres	-
Community Education and Services	-
Divisional Administration	1,843,000
Instructional and Other Support Services	1,669,000
Transportation of Pupils	3,429,000
Operations and Maintenance	5,429,000
Fiscal	947,000
	53,280,000

Current Year Operating Surplus (Deficit)	671,000
Net Transfers from (to) Capital Fund	(671,000)
Net Current Year Surplus (Deficit)	0

**OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA**

Budget for the Year Ending June 30, 2027

Funding of Schools Program

Base Support		
Instructional	5,742,522	
Additional Instructional Support for Small Schools	29,012	
Sparsity	468,857	
Curricular Materials	173,520	
Information Technology	179,304	
Library Services	266,064	
Student Services	935,661	
Counselling and Guidance	240,036	
Professional Development	112,788	
Physical Education	62,438	
Occupancy	<u>2,259,765</u>	10,469,967
Categorical Support		
Transportation	1,217,408	
Board and Room	-	
Special Needs: Coordinator/Clinician	294,984	
Special Needs: Level 2	537,700	
Special Needs: Level 3	568,397	
Senior Years Technology Education	115,115	
English as an Additional Language	34,200	
Intensive Newcomer Support	-	
Indigenous Academic Achievement (included BSSIP)	135,000	
Indigenous and International Languages	-	
French Language Education	98,094	
Small Schools	130,493	
Northern Allowance	-	
Early Childhood Development Initiative	14,700	
Literacy and Numeracy	245,097	
Education for Sustainable Development	36,859	3,428,047
Equalization		-
Additional Equalization		-
Formula Guarantee		2,338,759
Other Program Support		
School Buildings Support: "D" Projects	163,920	
Technology Education Equipment Replacement	44,100	
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	-	208,020
		<u>16,444,793</u>

**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	33,488,728		
Less: Homeowners Affordability Tax Credit	(7,646,082)		
Less: School Tax Rebate	(2,545,795)		
Less: Tax Incentive and OffSet Grant (TIG&PTOG)	(2,089,369)	21,207,482	
Other:		-	21,207,482
Other School Divisions			
Tuition Fees		-	
Transfer Fees		20,800	
Residual Fees		-	
Transportation of Pupils		-	
Other:		-	
			20,800
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		26,000	
Government Business Enterprises (GBE's)		-	
Other:		-	
	Workers Compensation	3,000	
	Local Substitute Teachers	5,000	
	ITA Release	86,041	
			120,041
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			21,544,423

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2027

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2027	2026
	Regular Instruction	Student Support Services	Adult Learning Centres	Community Education and Services	Divisional Administration	Instructional and Pupil Support Services	Transportation	Operations and Maintenance	Fiscal	TOTALS	TOTALS
Salaries	24,729,728	9,854,562	-	-	1,222,822	1,053,078	1,579,135	1,792,040		40,231,365	37,601,070
Employees Benefits and Allowances	1,690,676	1,132,662	-	-	162,598	136,266	301,265	354,562		3,778,029	3,469,902
Services	366,845	182,796	-	-	418,780	163,478	462,000	2,578,310		4,172,209	3,819,233
Supplies, Materials and Minor Equipment	1,600,791	62,980	-	-	23,800	262,178	1,086,600	704,088		3,740,437	3,619,421
Short Term Loan Interest and Bank Charges									80,000	80,000	90,000
Bad Debt Expense									-	0	0
Transfers	277,960	64,000	0	0	15,000	54,000	0	0	(PAYROLL TAX) 867,000	1,277,960	1,241,374
TOTALS	28,666,000	11,297,000	0	0	1,843,000	1,669,000	3,429,000	5,429,000	947,000	53,280,000	49,841,000

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2027

REGULAR INSTRUCTION		10 ADMINISTRATION	SINGLE TRACK SCHOOLS *			80 DUAL TRACK SCHOOLS **	90 SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
			20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION			
CODE	OBJECT \ PROGRAM							
3XX	SALARIES							
320	Executive, Managerial and Supervisory	2,183,000					2,183,000	
330	Instructional - Teaching		12,260,616			8,465,564	20,726,180	
350	Instructional - Other		556,128			225,872	782,000	
360	Technical, Specialized and Service						0	
370	Secretarial, Clerical and Other	663,580					663,580	
390	Information Technology	374,968					374,968	
	Total Salaries	3,221,548	12,816,744	0	0	8,691,436	24,729,728	
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	301,330	821,871			567,475	1,690,676	
5-6XX	SERVICES							
510	Professional, Technical and Specialized		29,810			8,000	37,810	
520	Communications	66,200	4,800				71,000	
540	Travel and Meetings	4,210	8,300			500	13,010	
560	Tuition		9,000				9,000	
570	Printing and Binding						0	
580	Insurance and Bond Premiums	29,325	29,500				58,825	
590	Maintenance and Repair Services		0			500	500	
610	Rentals		5,100				5,100	
630	Advertising						0	
640	Dues and Fees						0	
650	Professional and Staff Development	51,600					51,600	
680	Information Technology Services	32,500	87,500				120,000	
	Total Services	183,835	174,010	0	0	9,000	366,845	
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	24,586	520,827			311,048	856,461	
740	Curricular and Media Materials		37,485			59,932	97,417	
760	Minor Equipment	37,000	78,667			76,323	191,990	
780	Information Technology Equipment		447,070			7,853	454,923	
	Total Supplies, Materials & Minor Equipment	61,586	1,084,049	0	0	455,156	1,600,791	
95X-99	TRANSFERS							
960	School Divisions		86,800	140,700	6,500		234,000	
980	Organizations, Individuals and Other Entities		43,960				43,960	
	Total Transfers	0	130,760	140,700	6,500	0	277,960	
TOTALS		3,768,299	15,027,434	140,700	6,500	9,723,067	28,666,000	

* 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, 2027

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
3XX SALARIES								
320	Executive, Managerial and Supervisory	142,500						142,500
330	Instructional - Teaching			226,100		2,657,000	1,578,000	4,461,100
350	Instructional - Other				4,220,000			4,220,000
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	48,962						48,962
380	Clinician		982,000					982,000
390	Information Technology							0
	Total Salaries	191,462	982,000	226,100	4,220,000	2,657,000	1,578,000	9,854,562
4XX EMPLOYEES BENEFITS AND ALLOWANCES		16,417	54,345	13,510	810,865	151,435	86,090	1,132,662
5-6XX SERVICES								
510	Professional, Technical and Specialized		75,000				59,000	134,000
520	Communications	1,500	4,800	3,620				9,920
540	Travel and Meetings	2,346	18,600	8,000		7,030		35,976
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		300			800
640	Dues and Fees	300						300
650	Professional and Staff Development							0
680	Information Technology Services			1,000				1,000
	Total Services	4,146	98,900	13,420	300	7,030	59,000	182,796
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	1,500	6,205	12,965	200	21,660	7,500	50,030
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	15,315	200	31,660	7,500	62,980
95X-99 TRANSFERS								
960	School Divisions							0
980	Organizations, Individuals and Other Entities			64,000				64,000
	Total Transfers	0	0	64,000	0			64,000
TOTALS		213,625	1,141,950	332,345	5,031,365	2,847,125	1,730,590	11,297,000

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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

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

Budget for the Year Ending June 30, 2027

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	
		CONTINUING	ENGLISH AS AN	COMMUNITY	PRE-KINDERGARTEN	
CODE	OBJECT \ PROGRAM	EDUCATION	ADDITIONAL LANGUAGE	SERVICES AND	EDUCATION	TOTALS
			FOR ADULTS	RECREATION		
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, 2027

DIVISIONAL ADMINISTRATION		10	20	30	50	
CODE OBJECT \ PROGRAM		BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	TOTALS
3XX SALARIES						
310	Trustees Remuneration	108,000				108,000
320	Executive, Managerial and Supervisory		397,000	174,000		571,000
360	Technical, Specialized and Service			240,000		240,000
370	Secretarial, Clerical and Other	20,000	70,580	213,242		303,822
390	Information Technology					0
Total Salaries		128,000	467,580	627,242	0	1,222,822
4XX EMPLOYEES BENEFITS AND ALLOWANCES		6,122	41,429	115,047		162,598
5-6XX SERVICES						
510	Professional, Technical and Specialized			104,500		104,500
520	Communications		4,000	8,180		12,180
540	Travel and Meetings	16,000	5,000	1,900		22,900
570	Printing and Binding					0
580	Insurance and Bond Premiums			80,000		80,000
590	Maintenance and Repair Services			1,700		1,700
610	Rentals			700		700
630	Advertising	3,000		500		3,500
640	Dues and Fees	75,000	3,500	3,800		82,300
650	Professional and Staff Development	22,500		15,000		37,500
680	Information Technology Services	1,000	2,000	2,500	68,000	73,500
Total Services		117,500	14,500	218,780	68,000	418,780
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		2,200	11,700		13,900
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	20,700	0	23,800
95X-99 TRANSFERS						
960	School Divisions					0
980	Organizations, Individuals and Other Entities	15,000				15,000
999	Recharge					0
Total Transfers		15,000	0	0		15,000
TOTALS		266,622	526,609	981,769	68,000	1,843,000

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2027

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
CODE	OBJECT \ PROGRAM						
3XX SALARIES							
320	Executive, Managerial and Supervisory						0
330	Instructional - Teaching				506,278	81,400	587,678
350	Instructional - Other			373,000			373,000
360	Technical, Specialized and Service					80,000	80,000
370	Secretarial, Clerical and Other					12,400	12,400
390	Information Technology						0
	Total Salaries	0	0	373,000	506,278	173,800	1,053,078
4XX EMPLOYEES BENEFITS AND ALLOWANCES				72,843	51,554	11,869	136,266
5-6XX SERVICES							
510	Professional, Technical and Specialized					14,000	14,000
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				1,200		1,200
650	Professional and Staff Development			7,500	87,578	6,500	101,578
680	Information Technology Services			22,000		5,000	27,000
	Total Services	0	0	31,000	89,978	42,500	163,478
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies			23,589	18,250	163,000	204,839
740	Curricular and Media Materials			22,089	15,250	4,000	41,339
760	Minor Equipment					16,000	16,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	0	45,678	33,500	183,000	262,178
95X-99 TRANSFERS							
960	School Divisions						0
980	Organizations, Individuals and Other Entities					54,000	54,000
	Total Transfers					54,000	54,000
TOTALS		0	0	522,521	681,310	465,169	1,669,000

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OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2027

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	106,600					106,600
350	Instructional - Other						0
360	Technical, Specialized and Service		1,427,000				1,427,000
370	Secretarial, Clerical and Other	45,535					45,535
390	Information Technology						0
	Total Salaries	152,135	1,427,000		0	0	1,579,135
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	28,077	273,188				301,265
5-6XX	SERVICES						
510	Professional, Technical and Specialized		2,500				2,500
520	Communications	1,900	2,450				4,350
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	34,000				34,500
630	Advertising		3,150				3,150
640	Dues and Fees	550					550
650	Professional and Staff Development	2,500	4,000				6,500
680	Information Technology Services		53,000				53,000
	Total Services	7,650	254,350	0	0	200,000	462,000
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		192,962	3,036,038	0	0	200,000	3,429,000

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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	115,000					115,000
360	Technical, Specialized and Service		1,630,040				1,630,040
370	Secretarial, Clerical and Other	47,000					47,000
390	Information Technology						0
	Total Salaries	162,000	1,630,040	0	0	0	1,792,040
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	29,277	325,285				354,562
5-6XX	SERVICES						
510	Professional, Technical and Specialized		512,500		84,970	70,000	667,470
520	Communications	2,250	4,740				6,990
530	Utility Services		678,000		56,400	70,000	804,400
540	Travel and Meetings		2,200				2,200
570	Printing and Binding						0
580	Insurance and Bond Premiums	2,000	422,100		2,400		426,500
590	Maintenance and Repair Services	1,000	56,500	500,000	3,600	17,000	578,100
610	Rentals	500	6,500		38,000		45,000
620	Property Taxes		23,000		20,000		43,000
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	8,300	1,707,640	500,000	205,370	157,000	2,578,310
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	7,838	544,500		7,750	31,000	591,088
740	Curricular and Media Materials						0
760	Minor Equipment		92,000		1,000	20,000	113,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	7,838	636,500	0	8,750	51,000	704,088
960	School Divisions						
999	Recharge						0
TOTALS		207,415	4,299,465	500,000	214,120	208,000	5,429,000

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STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment Spetember 30, 2026
REGULAR INSTRUCTION	
English Language - Single Track	1,535.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	889.5
- Francais	-
- French Immersion	448.0
- Other Bilingual	-
Senior Years Technology Education	-
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u>2,872.5</u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	1,868
TOTAL KILOMETERS - LOG BOOK (year ended June 30)	934,379
TOTAL KILOMETERS - BUS ROUTES (year ended June 30)	922,208
LOADED KILOMETERS (year ended June 30)	496,188
BUSES USED ON ROUTES (in determining loaded kilometres)	35
TOTAL BUS FLEET (incl. Contracted)	47
NUMBER OF BUS ROUTES	36

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	15.55	1.00			3.00		1.00	1.00	21.55
330	Instructional - Teaching	170.76	37.54	0.00	0.00		4.95			213.25
	Classroom Teachers	170.76	2.00							172.76
	Resource, Guidance and Other Roles		35.54				4.95			40.49
	Educational Advisors (Consultants)									0.00
350	Instructional - Other	25.54	137.31	0.00	0.00		10.54	0.00		173.39
	Educational Assistants - Direct Student Support	25.54	118.31							143.85
	Resource, Guidance and Other Roles		19.00				10.54			29.54
360	Technical, Specialized And Service					2.00	2.00	43.00	28.14	75.14
370	Secretarial, Clerical And Other	15.80	0.80			4.40	0.30	0.79	0.94	23.03
380	Clinician		7.90							7.90
390	Information Technology	4.00								4.00
TOTALS (excluding Trustees)		231.65	184.55	0.00	0.00	9.40	17.79	44.79	30.08	518.26

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	1,843,000
Less: Liability Insurance	80,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	20,000
	<u>1,743,000 (A)</u>

Expense Base

Total Operating Expenses	53,280,000
Plus: Transfers to Capital	671,000
Less: Adult Learning Centres, Function 300	0
	<u>53,951,000 (B)</u>

Percentage (A) / (B)

3.23%

Maximum Allowable Percentage

3.25%

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	3.25%
Northern Division	4.25%

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

Foreign Student Programs

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