



Education Funding Branch  
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Winnipeg, Manitoba  
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**LOUIS RIEL SCHOOL DIVISION**  
900 ST.MARY'S ROAD  
WINNIPEG, MANITOBA R2M 3R3

**FRAME BUDGET**

**FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

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**2025/26 FRAME BUDGET**

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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.

**OPERATING FUND**  
**SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2026

**Revenue**

Provincial Government	166,963,610
Federal Government	148,648
Municipal Government - Property Tax	101,662,971
- Other	-
Other School Divisions	470,000
First Nations	-
Private Organizations and Individuals	4,359,917
Other Sources	200,000
	<hr/>
	273,805,146

**Expenses**

Regular Instruction	148,921,508
Student Support Services	59,826,329
Adult Learning Centres	383,417
Community Education and Services	2,582,521
Divisional Administration	8,871,201
Instructional and Other Support Services	12,497,558
Transportation of Pupils	6,927,199
Operations and Maintenance	26,567,599
Fiscal	4,547,314
	<hr/>
	271,124,646

Current Year Operating Surplus (Deficit)	2,680,500
Net Transfers from (to) Capital Fund	<hr/>
	(2,680,500)
Net Current Year Surplus (Deficit)	0

**OPERATING FUND - REVENUE DETAIL**  
**PROVINCE OF MANITOBA**  
Budget for the Year Ending June 30, 2026

**Funding of Schools Program**

Base Support		
Instructional	33,335,124	
Additional Instructional Support for Small Schools	-	
Sparsity	-	
Curricular Materials	1,005,390	
Information Technology	1,038,903	
Library Services	1,541,598	
Student Services	5,868,912	
Counselling and Guidance	1,390,790	
Professional Development	653,504	
Physical Education	358,250	
Occupancy	6,360,345	51,552,816
Categorical Support		
Transportation	1,572,666	
Board and Room	-	
Special Needs: Coordinator/Clinician	1,256,738	
Special Needs: Level 2	3,099,850	
Special Needs: Level 3	4,496,464	
Senior Years Technology Education	808,280	
English as an Additional Language	947,400	
Intensive Newcomer Support	263,000	
Indigenous Academic Achievement (included BSSIP)	819,000	
Indigenous and International Languages	7,000	
French Language Education	1,456,447	
Small Schools	-	
Northern Allowance	-	
Early Childhood Development Initiative	210,070	
Literacy and Numeracy	1,410,897	
Education for Sustainable Development	28,000	16,375,812
Equalization		29,325,645
Additional Equalization		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	427,380	
Technology Education Equipment Replacement	142,200	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	569,580
		97,823,853

Budget for the Year Ending June 30, 2026

	General Support Grant	3,063,610	
	Property Tax Off-Set and Tax Incentive Grant (PTOG&TIG)	9,235,319	
	Additional Operating Support	2,002,000	
	Early Years Enhancement Grant	1,536,473	
	Elder and Knowledge Keeper Grant	100,000	
	Healthy Schools Initiative	35,000	
	Nutrition Support	1,594,000	
	Special Needs Additional Funding	1,540,747	
	Wage and Enrolment Growth Support Redistribution	3,330,159	
	Student Engagement & Presence	1,379,000	
Other:	Nursing Supports in Public Schools (URIS)	100,000	
	Substitute Fees	10,000	
	Community Schools Program	240,000	
	Exam Marking	10,000	
	Shared Services - Clinicians & Facilities	295,000	
	Career Development Initiative	200,476	
	Family Outreach Coordinator	80,000	
			24,751,784
	<b>Other Provincial Government Departments (Not including GBE's)</b>		
	Homeowners Affordability Tax Credit (HATC)	43,684,604	
	School Tax Rebate	90,034	
	Employment Programs	-	
	Adult Learning Centres	-	
Other:	STEP	400,000	
	Healthy Child	141,200	
	Learning to 18	72,135	
			44,387,973
	Funding of Schools Program (previous page)		97,823,853
	TOTAL PROVINCIAL GOVERNMENT REVENUE		166,963,610

OPERATING FUND - REVENUE DETAIL  
NON-PROVINCIAL GOVERNMENT SOURCES

Budget for the Year Ending June 30, 2026

<b>Federal Government</b>			
Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:	Settlement Program	148,648	
			148,648
<b>Municipal Government</b>			
Special Requirement	154,672,928		
Less: Homeowners Affordability Tax Credi	(43,684,604)		
Less: School Tax Rebate	(90,034)		
Less: Tax Incentive and OffSet Grant (TIG	(9,235,319)	101,662,971	
Other:		-	101,662,971
<b>Other School Divisions</b>			
Tuition Fees			
Transfer Fees		170,000	
Residual Fees		300,000	
Transportation of Pupils		-	
Other:		-	
			470,000
<b>First Nations</b>			
Tuition Fees		-	
Transportation of Pupils		-	
Other:		-	
			0
<b>Private Organizations and Individuals (Includes GBE's)</b>			
Regular Tuition		100,000	
International Tuition		2,320,917	
Continuing Education		-	
Other Tuition:	Summer School	70,000	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:		-	
	Student Fees	1,000,000	
	Transportation	125,000	
	Parking	220,000	
	Facility Rentals	425,000	
	Miscellaneous (LCE/CTI/RS/LRTA)	99,000	4,359,917
<b>Other Sources</b>			
Interest		200,000	
Donations		-	
Other:			
			200,000
<b>TOTAL NON-PROVINCIAL GOVERNMENT REVENUE</b>			<b>106,841,536</b>

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2026

<div><div></div><div>FUNCTION</div><div></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	126,222,399	52,632,106	295,791	1,951,874	5,833,031	8,521,250	1,138,972	10,535,620		207,131,043	187,965,745
Employees Benefits and Allowances	8,318,587	6,106,303	20,975	355,237	811,926	782,843	200,088	1,856,289		18,452,248	16,097,689
Services	4,290,827	307,800	9,593	54,310	2,094,544	1,296,098	5,252,839	12,468,090		25,774,101	22,503,726
Supplies, Materials and Minor Equipment	9,597,908	380,120	48,845	216,100	117,200	1,848,367	335,300	1,707,600		14,251,440	11,977,927
Short Term Loan Interest and Bank Charges									277,250	277,250	215,250
Bad Debt Expense									-	0	0
Transfers	491,787	400,000	8,213	5,000	14,500	49,000	0	0	(PAYROLL TAX) 4,270,064	5,238,564	5,087,141
TOTALS	148,921,508	59,826,329	383,417	2,582,521	8,871,201	12,497,558	6,927,199	26,567,599	4,547,314	271,124,646	243,847,478



OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2026

REGULAR INSTRUCTION	10	SINGLE TRACK SCHOOLS *			80	90	
		20	50	70			
CODE    OBJECT \ PROGRAM	ADMINISTRATION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
3XX SALARIES							
320 Executive, Managerial and Supervisory	11,996,126						11,996,126
330 Instructional - Teaching		71,915,424		33,817,202		1,666,893	107,399,519
350 Instructional - Other		736,690		38,279		198,234	973,203
360 Technical, Specialized and Service		233,709					233,709
370 Secretarial, Clerical and Other	4,386,038						4,386,038
390 Information Technology	1,233,804						1,233,804
Total Salaries	17,615,968	72,885,823	0	33,855,481	0	1,865,127	126,222,399
4XX EMPLOYEES BENEFITS AND ALLOWANCES	1,510,285	4,511,676		2,164,369		132,257	8,318,587
5-6XX SERVICES							
510 Professional, Technical and Specialized	11,000	602,387		50,560		9,451	673,398
520 Communications	116,600	42,400				1,489	160,489
540 Travel and Meetings	16,400	118,820		1,000		8,631	144,851
560 Tuition		39,900		60,000			99,900
570 Printing and Binding		109,480		173,881		5,179	288,540
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services	8,000	204,717		2,000		12,860	227,577
610 Rentals		194,900		88,400		12,515	295,815
630 Advertising						8,631	8,631
640 Dues and Fees		500					500
650 Professional and Staff Development	1,000						1,000
680 Information Technology Services		2,279,700		108,700		1,726	2,390,126
Total Services	153,000	3,592,804	0	484,541	0	60,482	4,290,827
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	25,000	3,029,657		1,131,223		88,954	4,274,834
740 Curricular and Media Materials	600	372,000		185,882		31,884	590,366
760 Minor Equipment		691,273		1,477,407		186,861	2,355,541
780 Information Technology Equipment	2,000	1,500,865		874,000		302	2,377,167
Total Supplies, Materials & Minor Equipment	27,600	5,593,795	0	3,668,512	0	308,001	9,597,908
95X-99 TRANSFERS							
960 School Divisions		355,000		85,000		51,787	491,787
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	355,000	0	85,000	0	51,787	491,787
TOTALS	19,306,853	86,939,098	0	40,257,903	0	2,417,654	148,921,508

\* 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	740,085						740,085
330 Instructional - Teaching			2,510,455		14,878,176	4,703,588	22,092,219
350 Instructional - Other			4,913,449	18,910,190			23,823,639
360 Technical, Specialized and Service			366,219		17,381		383,600
370 Secretarial, Clerical and Other	246,530						246,530
380 Clinician		5,346,033					5,346,033
390 Information Technology							0
Total Salaries	986,615	5,346,033	7,790,123	18,910,190	14,895,557	4,703,588	52,632,106
4XX EMPLOYEES BENEFITS AND ALLOWANCES	83,314	326,589	1,114,177	3,458,163	858,291	265,769	6,106,303
5-6XX SERVICES							
510 Professional, Technical and Specialized		3,000	55,000	100,000			158,000
520 Communications	2,600	27,500	1,300				31,400
540 Travel and Meetings	6,100	25,000	35,000		2,000		68,100
560 Tuition							0
570 Printing and Binding		1,000			5,000		6,000
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services							0
610 Rentals							0
630 Advertising							0
640 Dues and Fees	5,625						5,625
650 Professional and Staff Development	11,675						11,675
680 Information Technology Services	27,000						27,000
Total Services	53,000	56,500	91,300	100,000	7,000	0	307,800
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710 Supplies	5,500	72,000	61,120		17,000	42,000	197,620
740 Curricular and Media Materials		24,000	37,000		75,000	26,500	162,500
760 Minor Equipment		20,000					20,000
780 Information Technology Equipment							0
Total Supplies, Materials & Minor Equipment	5,500	116,000	98,120	0	92,000	68,500	380,120
95X-99 TRANSFERS							
960 School Divisions			400,000				400,000
980 Organizations, Individuals and Other Entities							0
Total Transfers	0	0	400,000	0			400,000
TOTALS	1,128,429	5,845,122	9,493,720	22,468,353	15,852,848	5,037,857	59,826,329

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 300** 28-Mar-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		264,353	264,353
350	Instructional - Other		31,438	31,438
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	295,791	295,791
4XX	EMPLOYEES BENEFITS AND ALLOWANCES		20,975	20,975
5-6XX	SERVICES			
510	Professional, Technical and Specialized		1,499	1,499
520	Communications		236	236
530	Utility Services			0
540	Travel and Meetings		1,369	1,369
560	Tuition			0
570	Printing and Binding		821	821
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services		2,040	2,040
610	Rentals		1,985	1,985
620	Property Taxes			0
630	Advertising		1,369	1,369
640	Dues and Fees			0
650	Professional and Staff Development			0
680	Information Technology Services		274	274
	Total Services	0	9,593	9,593
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies		14,107	14,107
740	Curricular and Media Materials		5,056	5,056
760	Minor Equipment		29,634	29,634
780	Information Technology Equipment		48	48
	Total Supplies, Materials & Minor Equipment	0	48,845	48,845
95X-99	TRANSFERS			
960	School Divisions		8,213	8,213
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	8,213	8,213
TOTALS		0	383,417	383,417

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			111,019		111,019
330	Instructional - Teaching					0
350	Instructional - Other		122,920	785,174	808,543	1,716,637
360	Technical, Specialized and Service			70,193		70,193
370	Secretarial, Clerical and Other			54,025		54,025
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	122,920	1,020,411	808,543	1,951,874
4XX	EMPLOYEES BENEFITS AND ALLOWANCES		22,473	185,146	147,618	355,237
5-6XX	SERVICES					
510	Professional, Technical and Specialized			40,000		40,000
520	Communications			1,710		1,710
540	Travel and Meetings			5,500		5,500
570	Printing and Binding			3,500		3,500
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				3,600	3,600
680	Information Technology Services					0
	Total Services	0	0	50,710	3,600	54,310
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies		2,100	149,000	45,000	196,100
740	Curricular and Media Materials					0
760	Minor Equipment			20,000		20,000
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	2,100	169,000	45,000	216,100
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities			5,000		5,000
999	Recharge					0
	Total Transfers	0	0	5,000	0	5,000
TOTALS		0	147,493	1,430,267	1,004,761	2,582,521

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 500**  
Budget for the Year Ending June 30, 2026

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	275,422				275,422
320	Executive, Managerial and Supervisory		676,532	1,319,704	180,625	2,176,861
360	Technical, Specialized and Service			1,457,512		1,457,512
370	Secretarial, Clerical and Other	91,139		1,281,622	60,918	1,433,679
390	Information Technology				489,557	489,557
	Total Salaries	366,561	676,532	4,058,838	731,100	5,833,031
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	30,212	32,100	646,526	103,088	811,926
5-6XX	SERVICES					
510	Professional, Technical and Specialized	1,000		582,500		583,500
520	Communications	6,400	2,200	111,900	2,125	122,625
540	Travel and Meetings	10,000	16,500	120,150	1,500	148,150
570	Printing and Binding			36,100		36,100
580	Insurance and Bond Premiums			17,500		17,500
590	Maintenance and Repair Services					0
610	Rentals			20,500		20,500
630	Advertising			13,500		13,500
640	Dues and Fees	175,000	7,575	69,525	2,025	254,125
650	Professional and Staff Development	41,500	17,500	74,500	5,900	139,400
680	Information Technology Services	15,000		34,400	709,744	759,144
	Total Services	248,900	43,775	1,080,575	721,294	2,094,544
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies		3,000	78,200		81,200
740	Curricular and Media Materials			1,500		1,500
760	Minor Equipment			3,000		3,000
780	Information Technology Equipment			31,500		31,500
	Total Supplies, Materials & Minor Equipment	0	3,000	114,200	0	117,200
95X-99	TRANSFERS					
960	School Divisions					0
980	Organizations, Individuals and Other Entities	4,500		10,000		14,500
999	Recharge					0
	Total Transfers	4,500	0	10,000		14,500
TOTALS		650,173	755,407	5,910,139	1,555,482	8,871,201

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

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	324,161	112,197				436,358
330	Instructional - Teaching		1,610,298	2,505,206	720,352	252,132	5,087,988
350	Instructional - Other			1,958,624	7,300	405,358	2,371,282
360	Technical, Specialized and Service		106,540	177,854		80,807	365,201
370	Secretarial, Clerical and Other	91,139	169,282				260,421
390	Information Technology						0
	Total Salaries	415,300	1,998,317	4,641,684	727,652	738,297	8,521,250
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	32,365	138,021	531,653		80,804	782,843
5-6XX	SERVICES						
510	Professional, Technical and Specialized				30,000	68,357	98,357
520	Communications	700	8,000	710		150	9,560
540	Travel and Meetings	1,500	5,000			49,706	56,206
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums					70,000	70,000
590	Maintenance and Repair Services			500			500
610	Rentals					1,400	1,400
630	Advertising						0
640	Dues and Fees	1,525	200				1,725
650	Professional and Staff Development	5,400		2,000	942,687		950,087
680	Information Technology Services		1,000	107,263			108,263
	Total Services	9,125	14,200	110,473	972,687	189,613	1,296,098
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			143,947		1,245,480	1,389,427
740	Curricular and Media Materials			421,593			421,593
760	Minor Equipment			30,347			30,347
780	Information Technology Equipment		7,000				7,000
	Total Supplies, Materials & Minor Equipment	0	7,000	595,887	0	1,245,480	1,848,367
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities					49,000	49,000
	Total Transfers					49,000	49,000
TOTALS		456,790	2,157,538	5,879,697	1,700,339	2,303,194	12,497,558

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	272,456					272,456
350	Instructional - Other						0
360	Technical, Specialized and Service		758,863				758,863
370	Secretarial, Clerical and Other	107,653					107,653
390	Information Technology						0
	Total Salaries	380,109	758,863		0	0	1,138,972
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	66,809	133,279				200,088
5-6XX	SERVICES						
510	Professional, Technical and Specialized		7,500				7,500
520	Communications	6,520	1,200				7,720
540	Travel and Meetings	2,000					2,000
570	Printing and Binding	500					500
550	Transportation of Pupils		4,856,581			160,638	5,017,219
580	Insurance and Bond Premiums		60,500				60,500
590	Maintenance and Repair Services		145,000				145,000
610	Rentals						0
630	Advertising						0
640	Dues and Fees	1,000					1,000
650	Professional and Staff Development	4,400	500				4,900
680	Information Technology Services	5,000	1,500				6,500
	Total Services	19,420	5,072,781	0	0	160,638	5,252,839
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	800	325,000				325,800
740	Curricular and Media Materials						0
760	Minor Equipment		9,500				9,500
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	800	334,500		0	0	335,300
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		467,138	6,299,423	0	0	160,638	6,927,199

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	541,351					541,351
360	Technical, Specialized and Service	114,350	9,706,496				9,820,846
370	Secretarial, Clerical and Other	173,423					173,423
390	Information Technology						0
	Total Salaries	829,124	9,706,496	0	0	0	10,535,620
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	131,548	1,724,741				1,856,289
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications	3,550	39,000				42,550
530	Utility Services		4,268,000		195,000		4,463,000
540	Travel and Meetings	9,800					9,800
570	Printing and Binding	6,000					6,000
580	Insurance and Bond Premiums		895,840				895,840
590	Maintenance and Repair Services		4,860,500	428,400	156,000	1,255,000	6,699,900
610	Rentals		60,000				60,000
620	Property Taxes		130,000		120,000		250,000
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development	13,000	8,000				21,000
680	Information Technology Services		20,000				20,000
	Total Services	32,350	10,281,340	428,400	471,000	1,255,000	12,468,090
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	2,900	1,128,200		155,000	15,000	1,301,100
740	Curricular and Media Materials						0
760	Minor Equipment		366,500			40,000	406,500
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	2,900	1,494,700	0	155,000	55,000	1,707,600
960	School Divisions						
999	Recharge						0
TOTALS		995,922	23,207,277	428,400	626,000	1,310,000	26,567,599



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	1,236,500	
Bus Reserve	400,000	
Bus Purchases	-	
Other Vehicles	225,000	
Furniture/Fixtures & Equipment	-	
Computer Hardware & Software	-	
Assets Under Construction	-	
Other:	-	
Air Conditioning Units	630,000	
Print Capital Lease	189,000	
		2,680,500
Less: Transfers from Capital Fund		
	-	
		0
Net Transfers to (from) Capital Fund		2,680,500

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			-
School Buses, Vehicles & Equipment			-
Software			-
Total	-	-	-

Note: The amounts entered here should be for the Division's own expenses only, not those funded by PSFB.

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM		Estimated F.T.E. Enrolment September 29, 2025
REGULAR INSTRUCTION		
English Language - Single Track		11,387.0
Francais - Single Track		-
French Immersion - Single Track		5,696.0
Dual Track		
- English Language	-	
- Francais	-	
- French Immersion	-	
- Other Bilingual	-	0.0
Senior Years Technology Education		166.0
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		17,249.0

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 29)	3,501
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	1,147,496
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	906,315
LOADED KILOMETERS (For the period ended June 30)	466,385

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	74.00	5.00		1.00	13.00	3.00	3.00	4.00	103.00
330	Instructional - Teaching	953.50	191.41	2.37			36.00			1,183.28
350	Instructional - Other	18.93	615.37	0.82	40.07		50.10			725.29
360	Technical, Specialized and Service	4.00	8.67		1.00	18.17	5.17	12.35	160.75	210.11
370	Secretarial, Clerical and Other	88.16	4.00		1.00	19.00	4.00	2.00	3.00	121.16
380	Clinician		48.73							48.73
390	Information Technology	15.00				5.00				20.00
TOTALS (excluding Trustees)		1,153.59	873.18	3.19	43.07	55.17	98.27	17.35	167.75	2,411.57

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		
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310 TRUSTEES		9.00
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CALCULATION OF ADMINISTRATION COSTS  
AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs

Divisional Administration, Function 500	8,871,201
Less: Liability Insurance	80,000
Administration portion of self-funded expenses (see below)	1,410,073 *
Trustee election costs	-
	<u>7,381,128 (A)</u>

Expense Base

Total Operating Expenses	271,124,646
Plus: Transfers to Capital	2,680,500
Less: Adult Learning Centres, Function 300	383,417
	<u>273,421,729 (B)</u>

Percentage (A) / (B) 2.70%

Maximum Allowable Percentage 2.70%

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	3.53%
Northern Division	4.25%

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

Foreign Student Programs

Expenses <sup>(1)</sup>	
Instructional	236,670
Administration (deducted above)	1,410,073 *
Other: _____	-
_____	-
	<u>1,646,743</u>
Associated Revenue <sup>(2)</sup>	<u>2,320,917</u>

Self-Administered Pension Plans

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

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