

Manitoba
Education



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

LOUIS RIEL SCHOOL DIVISION
900 ST.MARY'S ROAD
WINNIPEG, MANITOBA R2M 3R3

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2027

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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, 2027

Revenue

Provincial Government	171,778,212
Federal Government	148,648
Municipal Government - Property Tax	103,345,805
- Other	-
Other School Divisions	470,000
First Nations	-
Private Organizations and Individuals	5,563,677
Other Sources	425,000
	281,731,342

Expenses

Regular Instruction	152,512,846
Student Support Services	65,018,943
Adult Learning Centres	690,143
Community Education and Services	4,369,458
Divisional Administration	9,761,910
Instructional and Other Support Services	10,798,004
Transportation of Pupils	7,370,596
Operations and Maintenance	25,665,948
Fiscal	4,969,469
	281,157,317

Current Year Operating Surplus (Deficit)	574,025
Net Transfers from (to) Capital Fund	(574,025)
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	33,270,686	
Additional Instructional Support for Small Schools	62,452	
Sparsity	-	
Curricular Materials	1,005,330	
Information Technology	1,038,841	
Library Services	1,541,506	
Student Services	6,272,404	
Counselling and Guidance	1,390,707	
Professional Development	653,465	
Physical Education	358,350	
Occupancy	<u>6,220,980</u>	51,814,721
Categorical Support		
Transportation	1,468,152	
Board and Room	-	
Special Needs: Coordinator/Clinician	1,256,663	
Special Needs: Level 2	3,099,850	
Special Needs: Level 3	5,204,319	
Senior Years Technology Education	860,310	
English as an Additional Language	693,300	
Intensive Newcomer Support	403,238	
Indigenous Academic Achievement (included BSSIP)	819,000	
Indigenous and International Languages	6,272	
French Language Education	1,521,116	
Small Schools	-	
Northern Allowance	-	
Early Childhood Development Initiative	210,070	
Literacy and Numeracy	1,420,029	
Education for Sustainable Development	28,000	16,990,319
Equalization		<u>32,520,418</u>
Additional Equalization		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	416,400	
Technology Education Equipment Replacement	221,800	
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	<u>-</u>	<u>638,200</u>
		<u><u>101,963,658</u></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: Settlement Program		148,648	
			148,648
Municipal Government			
Special Requirement	156,703,359		
Less: Homeowners Affordability Tax Credit	(44,005,588)		
Less: School Tax Rebate	(116,647)		
Less: Tax Incentive and OffSet Grant (TIG&PTOG)	(9,235,319)	103,345,805	
Other:		-	103,345,805
Other School Divisions			
Tuition Fees		-	
Transfer Fees		170,000	
Residual Fees		300,000	
Transportation of Pupils		-	
Other:		-	
			470,000
First Nations			
Tuition Fees		-	
Transportation of Pupils		-	
Other:		-	
			0
Private Organizations and Individuals (Includes GBE's)			
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/BLAST)	1,302,760	5,563,677
Other Sources			
Interest		325,000	
Donations		-	
Other: Miscellaneous		100,000	
			425,000
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			109,953,130

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	2,027	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	131,524,374	57,384,810	549,033	3,580,134	5,614,426	6,740,617	1,304,125	11,375,514		218,073,033	207,131,043
Employees Benefits and Allowances	8,817,043	6,616,211	38,508	530,614	799,728	703,765	217,604	1,924,531		19,648,004	18,452,248
Services	4,200,971	537,622	19,475	43,260	2,640,006	1,574,521	5,432,867	11,038,703		25,487,425	25,774,101
Supplies, Materials and Minor Equipment	7,460,510	287,800	68,075	215,450	701,750	1,745,101	416,000	1,327,200		12,221,886	14,251,440
Short Term Loan Interest and Bank Charges									508,250	508,250	277,250
Bad Debt Expense									-	0	0
Transfers	509,948	192,500	15,052	0	6,000	34,000	0	0	(PAYROLL TAX) 4,461,219	5,218,719	5,238,564
TOTALS	152,512,846	65,018,943	690,143	4,369,458	9,761,910	10,798,004	7,370,596	25,665,948	4,969,469	281,157,317	271,124,646

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	12,827,065					12,827,065	
330	Instructional - Teaching		72,007,688		38,230,362	1,502,577	111,740,627	
350	Instructional - Other		887,990			136,898	1,024,888	
360	Technical, Specialized and Service						0	
370	Secretarial, Clerical and Other	4,802,884					4,802,884	
390	Information Technology	1,128,910					1,128,910	
	Total Salaries	18,758,859	72,895,678	0	38,230,362	1,639,475	131,524,374	
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	1,637,903	4,598,706		2,465,445	114,989	8,817,043	
5-6XX	SERVICES							
510	Professional, Technical and Specialized	6,000	647,050		28,100	5,581	686,731	
520	Communications	98,280	17,400			1,292	116,972	
540	Travel and Meetings	16,400	153,600		1,400	14,983	186,383	
560	Tuition		40,000		50,000	0	90,000	
570	Printing and Binding		162,059		177,138	5,244	344,441	
580	Insurance and Bond Premiums						0	
590	Maintenance and Repair Services	7,500	160,200		2,000	10,450	180,150	
610	Rentals		194,000		90,400	10,862	295,262	
630	Advertising				7,000	7,491	14,491	
640	Dues and Fees					749	749	
650	Professional and Staff Development	3,000					3,000	
680	Information Technology Services		2,272,594		8,700	1,498	2,282,792	
	Total Services	131,180	3,646,903	0	364,738	58,150	4,200,971	
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies		4,607,122		825,912	83,435	5,516,469	
740	Curricular and Media Materials		364,125		177,273	17,207	558,605	
760	Minor Equipment		466,098		87,500	100,959	654,557	
780	Information Technology Equipment	2,000	724,200		3,000	1,679	730,879	
	Total Supplies, Materials & Minor Equipment	2,000	6,161,545	0	1,093,685	203,280	7,460,510	
95X-99	TRANSFERS							
960	School Divisions		380,000		85,000	44,948	509,948	
980	Organizations, Individuals and Other Entities						0	
	Total Transfers	0	380,000	0	85,000	44,948	509,948	
TOTALS		20,529,942	87,682,832	0	42,239,230	2,060,842	152,512,846	

* 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
		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	781,550	122,641			148,055		1,052,246
330	Instructional - Teaching			2,852,563	308,759	20,376,588		23,537,910
350	Instructional - Other			3,261,458	23,291,859			26,553,317
360	Technical, Specialized and Service			391,678				391,678
370	Secretarial, Clerical and Other	256,244						256,244
380	Clinician		5,593,415					5,593,415
390	Information Technology							0
	Total Salaries	1,037,794	5,716,056	6,505,699	23,600,618	20,524,643	0	57,384,810
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	88,296	364,953	837,661	4,124,512	1,200,789		6,616,211
5-6XX	SERVICES							
510	Professional, Technical and Specialized			246,000	150,000			396,000
520	Communications	2,900	27,500	1,300				31,700
540	Travel and Meetings	5,500	26,000	30,000		2,000		63,500
560	Tuition							0
570	Printing and Binding		3,000					3,000
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services							0
610	Rentals							0
630	Advertising							0
640	Dues and Fees	3,413						3,413
650	Professional and Staff Development	12,400						12,400
680	Information Technology Services	27,609						27,609
	Total Services	51,822	56,500	277,300	150,000	2,000	0	537,622
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	1,500	37,000	77,300		8,000	34,000	157,800
740	Curricular and Media Materials		18,500	10,000		65,000	11,500	105,000
760	Minor Equipment		18,000					18,000
780	Information Technology Equipment		7,000					7,000
	Total Supplies, Materials & Minor Equipment	1,500	80,500	87,300	0	73,000	45,500	287,800
95X-99	TRANSFERS							
960	School Divisions			192,500				192,500
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	192,500	0			192,500
TOTALS		1,179,412	6,218,009	7,900,460	27,875,130	21,800,432	45,500	65,018,943

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300

Budget for the Year Ending June 30, 2027

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory			0
330	Instructional - Teaching		503,188	503,188
350	Instructional - Other		45,845	45,845
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	549,033	549,033
4XX	EMPLOYEES BENEFITS AND ALLOWANCES		38,508	38,508
5-6XX	SERVICES			
510	Professional, Technical and Specialized		1,869	1,869
520	Communications		433	433
530	Utility Services			0
540	Travel and Meetings		5,017	5,017
560	Tuition			0
570	Printing and Binding		1,756	1,756
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services		3,500	3,500
610	Rentals		3,638	3,638
620	Property Taxes			0
630	Advertising		2,509	2,509
640	Dues and Fees		251	251
650	Professional and Staff Development			0
680	Information Technology Services		502	502
	Total Services	0	19,475	19,475
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies		27,941	27,941
740	Curricular and Media Materials		5,763	5,763
760	Minor Equipment		33,809	33,809
780	Information Technology Equipment		562	562
	Total Supplies, Materials & Minor Equipment	0	68,075	68,075
95X-99	TRANSFERS			
960	School Divisions		15,052	15,052
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	15,052	15,052
TOTALS		0	690,143	690,143

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			259,706		259,706
330	Instructional - Teaching			129,643		129,643
350	Instructional - Other			895,264	831,680	1,726,944
360	Technical, Specialized and Service		125,161	1,250,357		1,375,518
370	Secretarial, Clerical and Other			88,323		88,323
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	125,161	2,623,293	831,680	3,580,134
4XX	EMPLOYEES BENEFITS AND ALLOWANCES		22,876	355,878	151,860	530,614
5-6XX	SERVICES					
510	Professional, Technical and Specialized			30,000		30,000
520	Communications			1,210		1,210
540	Travel and Meetings			7,250		7,250
570	Printing and Binding			1,200		1,200
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	39,660	3,600	43,260
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies		2,100	160,850	45,000	207,950
740	Curricular and Media Materials					0
760	Minor Equipment			7,500		7,500
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	2,100	168,350	45,000	215,450
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		0	150,137	3,187,181	1,032,140	4,369,458

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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	278,148				278,148
320	Executive, Managerial and Supervisory		680,462	1,194,307	181,675	2,056,444
360	Technical, Specialized and Service			1,389,183		1,389,183
370	Secretarial, Clerical and Other		183,338	1,045,524	63,686	1,292,548
390	Information Technology				598,103	598,103
	Total Salaries	278,148	863,800	3,629,014	843,464	5,614,426
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	14,676	66,112	594,395	124,545	799,728
5-6XX	SERVICES					
510	Professional, Technical and Specialized			948,000		948,000
520	Communications	6,400	2,200	91,650	2,125	102,375
540	Travel and Meetings	10,000	15,900	117,100	1,200	144,200
570	Printing and Binding			33,000		33,000
580	Insurance and Bond Premiums			20,000		20,000
590	Maintenance and Repair Services			2,000		2,000
610	Rentals			20,500		20,500
630	Advertising			9,500		9,500
640	Dues and Fees	180,000	13,119	65,706	2,206	261,031
650	Professional and Staff Development	41,500	18,600	72,100	38,200	170,400
680	Information Technology Services	11,000		195,800	722,200	929,000
	Total Services	248,900	49,819	1,575,356	765,931	2,640,006
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies		10,000	138,550		148,550
740	Curricular and Media Materials			1,700		1,700
760	Minor Equipment			2,000		2,000
780	Information Technology Equipment			549,500		549,500
	Total Supplies, Materials & Minor Equipment	0	10,000	691,750	0	701,750
95X-99	TRANSFERS					
960	School Divisions					0
980	Organizations, Individuals and Other Entities	3,000		3,000		6,000
999	Recharge					0
	Total Transfers	3,000	0	3,000		6,000
TOTALS		544,724	989,731	6,493,515	1,733,940	9,761,910

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	103,100	169,240				272,340
330	Instructional - Teaching		984,789	2,686,486	80,300	227	3,751,802
350	Instructional - Other			2,005,150		346,603	2,351,753
360	Technical, Specialized and Service			181,302		28,065	209,367
370	Secretarial, Clerical and Other	91,669	63,686				155,355
390	Information Technology						0
	Total Salaries	194,769	1,217,715	4,872,938	80,300	374,895	6,740,617
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	21,635	78,123	556,464		47,543	703,765
5-6XX	SERVICES						
510	Professional, Technical and Specialized				27,000	93,750	120,750
520	Communications	700	8,000	710		150	9,560
540	Travel and Meetings	1,200	5,000			26,250	32,450
560	Tuition						0
570	Printing and Binding					500	500
580	Insurance and Bond Premiums					75,000	75,000
590	Maintenance and Repair Services						0
610	Rentals			104,000		2,400	106,400
630	Advertising						0
640	Dues and Fees	1,706	200				1,906
650	Professional and Staff Development	6,200		3,000	1,098,437	7,000	1,114,637
680	Information Technology Services		1,000	112,318			113,318
	Total Services	9,806	14,200	220,028	1,125,437	205,050	1,574,521
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies			113,200		1,327,096	1,440,296
740	Curricular and Media Materials			267,505			267,505
760	Minor Equipment			15,000		15,100	30,100
780	Information Technology Equipment					7,200	7,200
	Total Supplies, Materials & Minor Equipment	0	0	395,705	0	1,349,396	1,745,101
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities					34,000	34,000
	Total Transfers					34,000	34,000
TOTALS		226,210	1,310,038	6,045,135	1,205,737	2,010,884	10,798,004

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	384,189					384,189
350	Instructional - Other						0
360	Technical, Specialized and Service		795,952				795,952
370	Secretarial, Clerical and Other	123,984					123,984
390	Information Technology						0
	Total Salaries	508,173	795,952		0	0	1,304,125
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	77,121	140,483				217,604
5-6XX	SERVICES						
510	Professional, Technical and Specialized		11,000				11,000
520	Communications	6,700	1,200				7,900
540	Travel and Meetings	2,000					2,000
570	Printing and Binding	500					500
550	Transportation of Pupils		5,130,000			89,355	5,219,355
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services		145,000				145,000
610	Rentals		550				550
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development	6,000					6,000
680	Information Technology Services	39,262	1,300				40,562
	Total Services	54,462	5,289,050	0	0	89,355	5,432,867
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	6,000	400,500				406,500
740	Curricular and Media Materials						0
760	Minor Equipment		9,500				9,500
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	6,000	410,000		0	0	416,000
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		645,756	6,635,485	0	0	89,355	7,370,596

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2027

OPERATIONS AND MAINTENANCE		10	20	50	70	80	
		ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUND	TOTALS
CODE	OBJECT \ PROGRAM						
3XX	SALARIES						
320	Executive, Managerial and Supervisory	411,703					411,703
360	Technical, Specialized and Service	115,014	10,669,014				10,784,028
370	Secretarial, Clerical and Other	179,783					179,783
390	Information Technology						0
	Total Salaries	706,500	10,669,014	0	0	0	11,375,514
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	115,383	1,809,148				1,924,531
5-6XX	SERVICES						
510	Professional, Technical and Specialized		200				200
520	Communications	3,550	39,000				42,550
530	Utility Services		4,268,000		195,000		4,463,000
540	Travel and Meetings	9,500					9,500
570	Printing and Binding	6,000					6,000
580	Insurance and Bond Premiums		880,000				880,000
590	Maintenance and Repair Services		4,129,800	428,400	130,000	566,000	5,254,200
610	Rentals		90,000		550		90,550
620	Property Taxes		130,000		120,000		250,000
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development	15,000	6,000				21,000
680	Information Technology Services		21,703				21,703
	Total Services	34,050	9,564,703	428,400	445,550	566,000	11,038,703
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	3,500	1,105,200		20,000	15,000	1,143,700
740	Curricular and Media Materials						0
760	Minor Equipment		163,500			20,000	183,500
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	3,500	1,268,700	0	20,000	35,000	1,327,200
960	School Divisions						
999	Recharge						0
TOTALS		859,433	23,311,565	428,400	465,550	601,000	25,665,948

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 30, 2026
REGULAR INSTRUCTION	
English Language - Single Track	10,950.5
Francais - Single Track	-
French Immersion - Single Track	5,796.5
Dual Track	
- English Language	-
- Francais	-
- French Immersion	-
- Other Bilingual	-
Senior Years Technology Education	<u>175.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>16,922.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	3,246
TOTAL KILOMETERS - LOG BOOK (year ended June 30)	1,084,583
TOTAL KILOMETERS - BUS ROUTES (year ended June 30)	1,093,204
LOADED KILOMETERS (year ended June 30)	500,434
BUSES USED ON ROUTES (in determining loaded kilometres)	89
TOTAL BUS FLEET (incl. Contracted)	130
NUMBER OF BUS ROUTES	277

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	76.75	7.00		2.00	12.00	1.50	3.50	3.00	105.75
330	Instructional - Teaching	941.37	193.89	4.34	1.00		29.50			1,170.10
	Classroom Teachers	937.87	3.67	4.34	1.00					946.88
	Resource, Guidance and Other Roles	3.50	190.22				20.50			214.22
	Educational Advisors (Consultants)						9.00			9.00
350	Instructional - Other	12.87	617.50	1.13	38.67		47.17	0.00		717.33
	Educational Assistants - Direct Student Support	5.37	611.50	1.13						618.00
	Resource, Guidance and Other Roles	7.50	6.00		38.67		47.17			99.33
360	Technical, Specialized And Service		8.17		10.98	17.00	3.00	12.35	160.75	212.25
370	Secretarial, Clerical And Other	89.16	4.00		1.50	17.50	2.00	2.20	2.80	119.16
380	Clinician		48.63							48.63
390	Information Technology	13.00				6.00				19.00
TOTALS (excluding Trustees)		1,133.15	879.18	5.47	54.14	52.50	83.17	18.05	166.55	2,392.22

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	9,761,910
Less: Liability Insurance	85,000
Administration portion of self-funded expenses (see below)	1,743,728 *
Trustee election costs	350,000
	<u>7,583,182 (A)</u>

Expense Base

Total Operating Expenses	281,157,317
Plus: Transfers to Capital	574,025
Less: Adult Learning Centres, Function 300	690,143
	<u>281,041,199 (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 ⁽¹⁾	
Instructional	577,189
Administration (deducted above)	1,743,728 *
Other: _____	-
	<u>2,320,917</u>
Associated Revenue ⁽²⁾	<u>2,320,917</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.