

Manitoba
Education



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

BRANDON SCHOOL DIVISION

1031 - 6th STREET
BRANDON, MANITOBA R7A 4K5

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2027

TABLE OF CONTENTS
2026/27 FRAME BUDGET

	PAGE
EXPENDITURE DEFINITIONS	i
OPERATING FUND	
SCHEDULE OF REVENUE AND EXPENSES	1
REVENUE DETAIL: PROVINCE OF MANITOBA	2 - 3
REVENUE DETAIL: NON-PROVINCIAL GOVERNMENT SOURCES	4
EXPENSES BY FUNCTION AND BY OBJECT	5
EXPENSE DETAIL	
- Function 100: Regular Instruction	6
- Function 200: Student Support Services	7
- Function 300: Adult Learning Centres	8
- Function 400: Community Education and Services	9
- Function 500: Divisional Administration	10
- Function 600: Instructional and Other Support Services	11
- Function 700: Transportation of Pupils	12
- Function 800: Operations and Maintenance	13
DETAIL OF TRANSFERS TO (FROM) CAPITAL FUND	14
STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS	15
FULL TIME EQUIVALENT PERSONNEL	16
CACULATION OF ADMINISTRATION COSTS	17

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.

**OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2027

Revenue

Provincial Government	103,847,588
Federal Government	291,000
Municipal Government - Property Tax	43,614,632
- Other	-
Other School Divisions	463,510
First Nations	312,480
Private Organizations and Individuals	920,500
Other Sources	386,690
	149,836,400

Expenses

Regular Instruction	91,414,490
Student Support Services	29,610,670
Adult Learning Centres	-
Community Education and Services	608,060
Divisional Administration	3,838,970
Instructional and Other Support Services	5,321,890
Transportation of Pupils	3,402,070
Operations and Maintenance	12,911,240
Fiscal	2,575,510
	149,682,900

Current Year Operating Surplus (Deficit)	153,500
Net Transfers from (to) Capital Fund	(153,500)
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	19,299,003	
Additional Instructional Support for Small Schools	-	
Sparsity	110,013	
Curricular Materials	583,152	
Information Technology	602,590	
Library Services	894,166	
Student Services	3,560,223	
Counselling and Guidance	806,694	
Professional Development	447,083	
Physical Education	210,375	
Occupancy	<u>3,110,490</u>	29,623,789
Categorical Support		
Transportation	1,056,998	
Board and Room	-	
Special Needs: Coordinator/Clinician	728,940	
Special Needs: Level 2	1,263,500	
Special Needs: Level 3	1,901,700	
Senior Years Technology Education	614,130	
English as an Additional Language	580,170	
Intensive Newcomer Support	55,445	
Indigenous Academic Achievement (included BSSIP)	399,000	
Indigenous and International Languages	1,876	
French Language Education	184,513	
Small Schools	30,907	
Northern Allowance	-	
Early Childhood Development Initiative	133,550	
Literacy and Numeracy	823,702	
Education for Sustainable Development	16,800	7,791,231
Equalization		35,313,512
Additional Equalization		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	211,980	
Technology Education Equipment Replacement	148,800	
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>360,780</u>
		<u><u>73,089,312</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		30,000	
English as an Additional Language (Adults)		-	
National School Food Program		261,000	
Other:		-	
			291,000
Municipal Government			
Special Requirement	64,261,527		
Less: Homeowners Affordability Tax Credit	(16,465,557)		
Less: School Tax Rebate	(853,713)		
Less: Tax Incentive and OffSet Grant (TIG&PTOG)	(3,327,625)	43,614,632	
Other:		-	43,614,632
Other School Divisions			
Tuition Fees		-	
Transfer Fees		83,200	
Residual Fees		380,310	
Transportation of Pupils		-	
Other:		-	
			463,510
First Nations			
Tuition Fees		312,480	
Transportation of Pupils		-	
Other:		-	
			312,480
Private Organizations and Individuals (Includes GBE's)			
Regular Tuition		9,640	
International Tuition		89,280	
Continuing Education		-	
Other Tuition:		-	
Food Service		300,000	
Government Business Enterprises (GBE's)		-	
Other:		-	
	Joint Use Recoveries	72,360	
	Field Trip Recoveries	59,310	
	Building Rental Income	124,150	
	Vocational Sales	97,000	
	Other Expense Recoveries	168,760	920,500
Other Sources			
Interest		376,690	
Donations		-	
Other: Miscellaneous		10,000	
			386,690
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			45,988,812

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	79,621,390	26,112,240	-	369,100	2,514,510	2,883,690	2,106,020	5,735,270		119,342,220	111,432,711
Employees Benefits and Allowances	5,286,230	2,824,950	-	63,830	385,970	333,860	385,320	1,059,910		10,340,070	9,618,010
Services	1,241,460	321,190	-	26,230	883,330	1,049,170	279,330	4,530,580		8,331,290	7,843,496
Supplies, Materials and Minor Equipment	5,200,410	352,290	-	148,900	55,160	1,055,170	631,400	1,585,480		9,028,810	9,102,534
Short Term Loan Interest and Bank Charges									9,650	9,650	25,390
Bad Debt Expense									(PAYROLL TAX)	0	0
Transfers	65,000	0	0	0	0	0	0	0	2,565,860	2,630,860	2,467,324
TOTALS	91,414,490	29,610,670	0	608,060	3,838,970	5,321,890	3,402,070	12,911,240	2,575,510	149,682,900	140,489,465

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2027

REGULAR INSTRUCTION	10					SINGLE TRACK SCHOOLS *			80	90	TOTALS	
	ADMINISTRATION	20	50	70	80	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION				DUAL TRACK SCHOOLS **
CODE OBJECT \ PROGRAM												
3XX SALARIES												
320 Executive, Managerial and Supervisory	6,060,850											6,060,850
330 Instructional - Teaching		56,098,570		2,266,620	7,848,930				3,034,740			69,248,860
350 Instructional - Other		1,127,460		101,760	192,650				255,120			1,676,990
360 Technical, Specialized and Service	102,620								54,740			157,360
370 Secretarial, Clerical and Other	1,797,400											1,797,400
390 Information Technology	679,930											679,930
Total Salaries	8,640,800	57,226,030	0	2,368,380	8,041,580				3,344,600			79,621,390
4XX EMPLOYEES BENEFITS AND ALLOWANCES	781,890	3,587,940		160,340	514,680				241,380			5,286,230
5-6XX SERVICES												
510 Professional, Technical and Specialized		15,750			800							16,550
520 Communications	79,820											79,820
540 Travel and Meetings	12,850	4,350		2,800	3,720				15,000			38,720
560 Tuition					1,030							1,030
570 Printing and Binding												0
580 Insurance and Bond Premiums												0
590 Maintenance and Repair Services	4,560	89,950		2,260	9,940							106,710
610 Rentals	1,700	83,980		3,890	16,680							106,250
630 Advertising	6,190											6,190
640 Dues and Fees	1,900	2,590										4,490
650 Professional and Staff Development	51,600											51,600
680 Information Technology Services	693,110	116,410			20,580				15,000			830,100
Total Services	851,730	313,030	0	8,950	52,750							1,241,460
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT												
710 Supplies	73,010	1,469,270		44,840	152,390				844,960			2,584,470
740 Curricular and Media Materials		919,690		26,500	91,520				25,650			1,063,360
760 Minor Equipment	23,590	267,140		7,990	11,120				143,010			452,850
780 Information Technology Equipment	21,740	909,070		29,850	139,070							1,099,730
Total Supplies, Materials & Minor Equipment	118,340	3,565,170	0	109,180	394,100				1,013,620			5,200,410
95X-99 TRANSFERS												
960 School Divisions		65,000										65,000
980 Organizations, Individuals and Other Entities												0
Total Transfers	0	65,000	0	0	0				0			65,000
TOTALS	10,392,760	64,757,170	0	2,646,850	9,003,110				4,614,600			91,414,490

* 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	TOTALS
3XX	SALARIES							
320	Executive, Managerial and Supervisory	101,840						101,840
330	Instructional - Teaching			612,340	3,050,280	5,477,380	3,149,510	12,289,510
350	Instructional - Other		5,020		9,369,460	241,690	541,900	10,158,070
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	88,670						88,670
380	Clinician		3,474,150					3,474,150
390	Information Technology							0
	Total Salaries	190,510	3,479,170	612,340	12,419,740	5,719,070	3,691,410	26,112,240
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	20,860	202,090	35,110	1,934,360	354,880	277,650	2,824,950
5-6XX	SERVICES							
510	Professional, Technical and Specialized		37,110		6,290	25,780	137,900	207,080
520	Communications	680	6,490			1,090	40	8,300
540	Travel and Meetings	100	50,120		4,020	4,970	13,800	73,010
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services							0
610	Rentals	1,400						1,400
630	Advertising	2,950						2,950
640	Dues and Fees							0
650	Professional and Staff Development	5,190						5,190
680	Information Technology Services	23,260						23,260
	Total Services	33,580	93,720	0	10,310	31,840	151,740	321,190
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	8,550	115,670	35,440	26,670	111,800	1,400	299,530
740	Curricular and Media Materials		1,400	600				2,000
760	Minor Equipment		20,030					20,030
780	Information Technology Equipment		30,730					30,730
	Total Supplies, Materials & Minor Equipment	8,550	167,830	36,040	26,670	111,800	1,400	352,290
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
	TOTALS	253,500	3,942,810	683,490	14,391,080	6,217,590	4,122,200	29,610,670

Budget for the Year Ending June 30, 2027

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

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

Budget for the Year Ending June 30, 2027

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	TOTALS
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	
3XX	SALARIES					
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other			206,930	91,740	298,670
360	Technical, Specialized and Service			39,770		39,770
370	Secretarial, Clerical and Other					0
380	Clinician				30,660	30,660
390	Information Technology					0
	Total Salaries	0	0	246,700	122,400	369,100
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			44,830	19,000	63,830
5-6XX	SERVICES					
510	Professional, Technical and Specialized				20,500	20,500
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				5,730	5,730
650	Professional and Staff Development					0
680	Information Technology Services					0
	Total Services	0	0	0	26,230	26,230
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies			83,620	40,280	123,900
740	Curricular and Media Materials					0
760	Minor Equipment			25,000		25,000
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	108,620	40,280	148,900
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
	TOTALS	0	0	400,150	207,910	608,060

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2027

DIVISIONAL ADMINISTRATION		10	20	30	50	TOTALS
CODE	OBJECT \ PROGRAM	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	
3XX	SALARIES					
310	Trustees Remuneration	194,270				194,270
320	Executive, Managerial and Supervisory		448,600	578,990	157,530	1,185,120
360	Technical, Specialized and Service			219,230		219,230
370	Secretarial, Clerical and Other		159,170	756,720		915,890
390	Information Technology					0
	Total Salaries	194,270	607,770	1,554,940	157,530	2,514,510
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	9,070	50,900	302,420	23,580	385,970
5-6XX	SERVICES					
510	Professional, Technical and Specialized	63,520	20,000	72,120		155,640
520	Communications	660	5,650	27,800	900	35,010
540	Travel and Meetings	46,600	22,290	15,770	5,170	89,830
570	Printing and Binding					0
580	Insurance and Bond Premiums			188,420		188,420
590	Maintenance and Repair Services		5,060	8,840		13,900
610	Rentals			8,440	1,300	9,740
630	Advertising			3,440		3,440
640	Dues and Fees	141,620	7,250	7,650		156,520
650	Professional and Staff Development	14,580	9,080	29,040	4,220	56,920
680	Information Technology Services	13,030			160,880	173,910
	Total Services	280,010	69,330	361,520	172,470	883,330
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies	3,290	12,830	15,760	5,300	37,180
740	Curricular and Media Materials					0
760	Minor Equipment		1,330	1,340		2,670
780	Information Technology Equipment				15,310	15,310
	Total Supplies, Materials & Minor Equipment	3,290	14,160	17,100	20,610	55,160
95X-99	TRANSFERS					
960	School Divisions					0
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		486,640	742,160	2,235,980	374,190	3,838,970

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2027

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	TOTALS
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	
3XX SALARIES							
320	Executive, Managerial and Supervisory	101,840					101,840
330	Instructional - Teaching		273,100	639,420	709,540		1,622,060
350	Instructional - Other			159,970	21,090	645,390	826,450
360	Technical, Specialized and Service		126,160		78,620	8,000	212,780
370	Secretarial, Clerical and Other	37,220			32,940	50,400	120,560
390	Information Technology						0
	Total Salaries	139,060	399,260	799,390	842,190	703,790	2,883,690
4XX EMPLOYEES BENEFITS AND ALLOWANCES							
		12,920	36,430	73,830	83,300	127,380	333,860
5-6XX SERVICES							
510	Professional, Technical and Specialized		60,770				60,770
520	Communications		1,500	690			2,190
540	Travel and Meetings		6,150	720		8,800	15,670
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		560				560
640	Dues and Fees					8,900	8,900
650	Professional and Staff Development	5,190	1,400		916,790		923,380
680	Information Technology Services		70,380	23,840	13,860		37,700
	Total Services	5,190	70,380	25,250	930,650	17,700	1,049,170
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies		32,290	6,200		998,530	1,037,020
740	Curricular and Media Materials			18,150			18,150
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	32,290	24,350	0	998,530	1,055,170
95X-99 TRANSFERS							
950	School Divisions						0
980	Organizations, Individuals and Other Entities						0
	Total Transfers					0	0
TOTALS		157,170	538,360	922,820	1,856,140	1,847,400	5,321,890

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2027

TRANSPORTATION OF PUPILS		10	20	70	80	90	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	105,270					105,270
350	Instructional - Other						0
360	Technical, Specialized and Service		1,860,320			43,060	1,903,380
370	Secretarial, Clerical and Other	97,370					97,370
390	Information Technology						0
	Total Salaries	202,640	1,860,320		0	43,060	2,106,020
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	40,190	345,130				385,320
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications	1,900	1,320				3,220
540	Travel and Meetings	500				67,560	68,060
570	Printing and Binding						0
550	Transportation of Pupils		3,290	1,850		6,920	12,060
580	Insurance and Bond Premiums		49,830				49,830
590	Maintenance and Repair Services	330	112,550				112,880
610	Rentals						0
630	Advertising	2,560					2,560
640	Dues and Fees	550	3,510				4,060
650	Professional and Staff Development	3,370	5,980				9,350
680	Information Technology Services	17,310					17,310
	Total Services	26,520	176,480	1,850	0	74,480	279,330
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	2,430	623,340				625,770
740	Curricular and Media Materials						0
760	Minor Equipment		5,630				5,630
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	2,430	628,970		0	0	631,400
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	271,780	3,010,900	1,850	0	117,540	3,402,070

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2027

OPERATIONS AND MAINTENANCE		10				70			80		TOTALS	
		ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	OTHER BUILDINGS	OTHER BUILDINGS	OTHER BUILDINGS	OTHER BUILDINGS	OTHER BUILDINGS		
CODE	OBJECT \ PROGRAM											
3XX	SALARIES											
320	Executive, Managerial and Supervisory	352,870										352,870
360	Technical, Specialized and Service		5,038,460						153,020			5,276,330
370	Secretarial, Clerical and Other	106,070										106,070
390	Information Technology											0
	Total Salaries	458,940	5,038,460	0	153,020							5,735,270
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	84,730	931,210		28,220							1,059,910
5-6XX	SERVICES											
510	Professional, Technical and Specialized		28,140	11,000								39,140
520	Communications	3,500	13,200		1,320							18,680
530	Utility Services		1,642,980		80,880							1,723,860
540	Travel and Meetings		2,290									2,290
570	Printing and Binding											0
580	Insurance and Bond Premiums		597,130									597,130
590	Maintenance and Repair Services	330	370,910	1,313,450	10,770							1,755,120
610	Rentals	2,610	138,070									140,680
620	Property Taxes		89,220		28,620							147,840
630	Advertising	2,810										2,810
640	Dues and Fees	1,760										1,760
650	Professional and Staff Development	9,620	21,190									30,810
680	Information Technology Services	70,460										70,460
	Total Services	91,090	2,903,130	1,324,450	121,590							4,530,580
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT											
710	Supplies	4,330	1,292,710	61,860	12,280							1,486,680
740	Curricular and Media Materials											0
760	Minor Equipment		62,800									98,800
780	Information Technology Equipment											0
	Total Supplies, Materials & Minor Equipment	4,330	1,355,510	61,860	12,280							1,585,480
960	School Divisions											
999	Recharge											0
TOTALS		639,090	10,228,310	1,386,310	315,110	342,420						12,911,240

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment Spetember 30, 2026
REGULAR INSTRUCTION	
English Language - Single Track	7,935.0
Francais - Single Track	-
French Immersion - Single Track	321.0
Dual Track	
- English Language	793.5
- Francais	-
- French Immersion	381.5
- Other Bilingual	-
Senior Years Technology Education	<u>458.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>9,889.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	3,716
TOTAL KILOMETERS - LOG BOOK (year ended June 30)	890,251
TOTAL KILOMETERS - BUS ROUTES (year ended June 30)	880,896
LOADED KILOMETERS (year ended June 30)	516,708
BUSES USED ON ROUTES (in determining loaded kilometres)	36
TOTAL BUS FLEET (incl. Contracted)	48
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	37.75	0.50			7.00	0.50	1.00	3.00	49.75
330	Instructional - Teaching	594.42	101.11	0.00	0.00		11.10			706.63
	Classroom Teachers	581.29								581.29
	Resource, Guidance and Other Roles	13.13	101.11				7.10			121.34
	Educational Advisors (Consultants)						4.00			4.00
350	Instructional - Other	53.32	324.92	0.00	10.00		26.68	0.00		414.92
	Educational Assistants - Direct Student Support	24.50	299.33		3.00					326.83
	Resource, Guidance and Other Roles	28.82	25.59		7.00		26.68			88.09
360	Technical, Specialized And Service	2.65				2.50	2.27	41.97	95.06	144.45
370	Secretarial, Clerical And Other	32.40	1.50			12.60	2.00	1.50	1.50	51.50
380	Clinician		30.00		0.25					30.25
390	Information Technology	8.00								8.00
TOTALS (excluding Trustees)		728.54	458.03	0.00	10.25	22.10	42.55	44.47	99.56	1,405.50

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis	
---	--

310 TRUSTEES	9.00
--------------	------

**CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES**

Administration Costs

Divisional Administration, Function 500	3,838,970
Less: Liability Insurance	188,420
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	63,520
	<u>3,587,030 (A)</u>

Expense Base

Total Operating Expenses	149,682,900
Plus: Transfers to Capital	153,500
Less: Adult Learning Centres, Function 300	0
	<u>149,836,400 (B)</u>

Percentage (A) / (B) 2.39%

Maximum Allowable Percentage 2.94%

Special Requirement Limit	Met
If FTE Enrolment is 5,000 or over	2.94%
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	-
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.