



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

**RIVER EAST TRANSCONA SCHOOL DIVISION**

589 ROCH STREET  
WINNIPEG, MANITOBA R2K 2P7

**FRAME BUDGET**

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

## OPERATING FUND SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2026

### Revenue

Provincial Government	189,170,725
Federal Government	-
Municipal Government - Property Tax	79,464,857
- Other	-
Other School Divisions	400,000
First Nations	-
Private Organizations and Individuals	815,000
Other Sources	350,000
	270,200,582

### Expenses

Regular Instruction	155,434,836
Student Support Services	55,051,897
Adult Learning Centres	1,887,943
Community Education and Services	599,581
Divisional Administration	7,253,322
Instructional and Other Support Services	10,004,564
Transportation of Pupils	6,675,444
Operations and Maintenance	26,509,348
Fiscal	4,004,453
	267,421,388

Current Year Operating Surplus (Deficit)	2,779,194
Net Transfers from (to) Capital Fund	(2,779,194)
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	35,772,217	
Additional Instructional Support for Small Schools	-	
Sparsity	-	
Curricular Materials	1,080,918	
Information Technology	1,116,949	
Library Services	1,657,408	
Student Services	6,060,846	
Counselling and Guidance	1,495,270	
Professional Development	702,597	
Physical Education	381,175	
Occupancy	6,817,770	55,085,150
Categorical Support		
Transportation	1,994,388	
Board and Room	-	
Special Needs: Coordinator/Clinician	1,351,148	
Special Needs: Level 2	4,062,200	
Special Needs: Level 3	4,187,966	
Senior Years Technology Education	990,110	
English as an Additional Language	1,763,935	
Intensive Newcomer Support	28,000	
Indigenous Academic Achievement (included BSSIP)	888,000	
Indigenous and International Languages	61,851	
French Language Education	862,996	
Small Schools	-	
Northern Allowance	-	
Early Childhood Development Initiative	223,191	
Literacy and Numeracy	1,527,979	
Education for Sustainable Development	29,400	17,971,164
Equalization		-
Additional Equalization		43,770,511
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	460,380	
Technology Education Equipment Replacement	233,700	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	694,080
		<u>117,520,905</u>

Budget for the Year Ending June 30, 2026

Budget for the Year Ending June 30, 2026

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# **OPERATING FUND - REVENUE DETAIL** **NON-PROVINCIAL GOVERNMENT SOURCES**

Budget for the Year Ending June 30, 2026

## **Federal Government**

Tuition Fees	-	
Transportation of Pupils	-	
French Language Monitor	-	
English as an Additional Language (Adults)	-	
Other:	-	
		0

## **Municipal Government**

Special Requirement	131,967,150	
Less: Homeowners Affordability Tax Credit	(45,784,467)	
Less: School Tax Rebate	(88,217)	
Less: Tax Incentive and OffSet Grant (TIG)	(6,629,609)	79,464,857
Other:	-	79,464,857

## **Other School Divisions**

Tuition Fees	400,000	
Transfer Fees	-	
Residual Fees	-	
Transportation of Pupils	-	
Other:	-	
		400,000

## **First Nations**

Tuition Fees	-	
Transportation of Pupils	-	
Other:	-	
		0

## **Private Organizations and Individuals (Includes GBE's)**

Regular Tuition	-	
International Tuition	-	
Continuing Education	145,000	
Other Tuition:	-	
Food Service	250,000	
Government Business Enterprises (GBE's)	-	
Other:	-	
Vocational Shops	70,000	
Building Rentals	250,000	
Transportation User Fees	100,000	
		815,000

## **Other Sources**

Interest	145,000	
Donations	-	
Other: Misc.	205,000	
		350,000

**TOTAL NON-PROVINCIAL GOVERNMENT REVENUE**

**81,029,857**

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2026

FUNCTION OBJECT	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	135,306,497	49,678,255	1,461,270	449,590	4,371,746	7,596,190	4,561,544	12,652,344		216,077,436	202,551,598
Employees Benefits and Allowances	7,765,613	4,159,657	143,573	25,000	441,000	512,000	526,000	1,797,000		15,369,843	14,897,256
Services	3,979,587	873,254	185,500	95,500	1,724,609	1,485,719	540,400	10,588,121		19,472,690	18,046,723
Supplies, Materials and Minor Equipment	8,383,139	340,731	97,600	29,491	707,667	371,155	1,047,500	1,471,883		12,449,166	11,873,012
Short Term Loan Interest and Bank Charges									59,000	59,000	59,000
Bad Debt Expense									-	0	0
Transfers	0	0	0	0	8,300	39,500	0	0	(PAYROLL TAX) 3,945,453	3,993,253	3,739,793
TOTALS	155,434,836	55,051,897	1,887,943	599,581	7,253,322	10,004,564	6,675,444	26,509,348	4,004,453	267,421,388	251,167,382

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 100**

Budget for the Year Ending June 30, 2026

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	11,953,000						11,953,000
330	Instructional - Teaching	7500	69,682,328		10,915,300	32,161,400	3,727,000	116,493,528
350	Instructional - Other		156,000					156,000
360	Technical, Specialized and Service	579,269	102,676				247,086	929,031
370	Secretarial, Clerical and Other	4,784,076						4,784,076
390	Information Technology	990,862						990,862
	Total Salaries	18,314,707	69,941,004	0	10,915,300	32,161,400	3,974,086	135,306,497
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	1,269,000	4,039,613		490,000	1,726,000	241,000	7,765,613
5-6XX	SERVICES							
510	Professional, Technical and Specialized		1,751,315		14,300	22,967		1,788,582
520	Communications	301,946	15,000					316,946
540	Travel and Meetings	3,000	61,725		5,000	11,500		81,225
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums		850					850
590	Maintenance and Repair Services		480,927		116,000	177,500	21,017	795,444
610	Rentals		7,000					7,000
630	Advertising							0
640	Dues and Fees		49,340					49,340
650	Professional and Staff Development							0
680	Information Technology Services	393,000	547,200					940,200
	Total Services	697,946	2,913,357	0	135,300	211,967	21,017	3,979,587
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies		1,093,209		86,700	561,108	407,000	2,148,017
740	Curricular and Media Materials		1,488,663		167,618	505,179	17,000	2,178,460
760	Minor Equipment		806,924		20,000	164,000	90,000	1,080,924
780	Information Technology Equipment		2,720,698		132,081	122,959		2,975,738
	Total Supplies, Materials & Minor Equipment	0	6,109,494	0	406,399	1,353,246	514,000	8,383,139
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0	0	0	0
TOTALS		20,281,653	83,003,468	0	11,946,999	35,452,613	4,750,103	155,434,836

\* 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	
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	236,464						236,464
330	Instructional - Teaching	653,000	51,570	10,000	1,639,345	12,500,000	3,495,000	18,348,915
350	Instructional - Other		57,832	3,961,650	19,838,250	2,641,100		26,498,832
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	268,044						268,044
380	Clinician		4,269,000					4,269,000
390	Information Technology	57,000						57,000
	Total Salaries	1,214,508	4,378,402	3,971,650	21,477,595	15,141,100	3,495,000	49,678,255
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	87,000	249,000	28,000	2,817,657	667,000	311,000	4,159,657
5-6XX	SERVICES							
510	Professional, Technical and Specialized		585,300		13,500	209,185		807,985
520	Communications		4,000					4,000
540	Travel and Meetings	1,000	3,000		7,100	30,819		41,919
560	Tuition							0
570	Printing and Binding	1,000						1,000
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services	500	9,750	2,000				12,250
610	Rentals							0
630	Advertising							0
640	Dues and Fees	5,600						5,600
650	Professional and Staff Development		500					500
680	Information Technology Services							0
	Total Services	8,100	602,550	2,000	20,600	240,004	0	873,254
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	4,300	51,633		55,000	55,500		166,433
740	Curricular and Media Materials	1,200	15,100		46,352	13,300		75,952
760	Minor Equipment		2,750		1,500	8,000		12,250
780	Information Technology Equipment				86,096			86,096
	Total Supplies, Materials & Minor Equipment	5,500	69,483	0	188,948	76,800	0	340,731
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		1,315,108	5,299,435	4,001,650	24,504,800	16,124,904	3,806,000	55,051,897



Budget for the Year Ending June 30, 2026

<b>ADULT LEARNING CENTRES</b>		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory	106,121		106,121
330	Instructional - Teaching		1,129,151	1,129,151
350	Instructional - Other			0
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other	225,998		225,998
390	Information Technology			0
	Total Salaries	332,119	1,129,151	1,461,270
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	32,583	110,990	143,573
5-6XX	SERVICES			
510	Professional, Technical and Specialized		4,500	4,500
520	Communications			0
530	Utility Services			0
540	Travel and Meetings		1,500	1,500
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals		157,000	157,000
620	Property Taxes			0
630	Advertising			0
640	Dues and Fees			0
650	Professional and Staff Development		9,500	9,500
680	Information Technology Services		13,000	13,000
	Total Services	0	185,500	185,500
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT			
710	Supplies		53,600	53,600
740	Curricular and Media Materials		25,000	25,000
760	Minor Equipment			0
780	Information Technology Equipment		19,000	19,000
	Total Supplies, Materials & Minor Equipment	0	97,600	97,600
95X-99	TRANSFERS			
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
<b>TOTALS</b>		<b>364,702</b>	<b>1,523,241</b>	<b>1,887,943</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 400**

Budget for the Year Ending June 30, 2026

<b>COMMUNITY EDUCATION AND SERVICES</b>		10	20	30	40	
		CONTINUING	ENGLISH AS AN	COMMUNITY	PRE-KINDERGARTEN	TOTALS
CODE	OBJECT \ PROGRAM	EDUCATION	ADDITIONAL LANGUAGE	SERVICES AND	EDUCATION	
			FOR ADULTS	RECREATION		
3XX	SALARIES					
320	Executive, Managerial and Supervisory	85,000			107,333	192,333
330	Instructional - Teaching	77,500			3,500	81,000
350	Instructional - Other					0
360	Technical, Specialized and Service				74,757	74,757
370	Secretarial, Clerical and Other	93,000			8,500	101,500
380	Clinician					0
390	Information Technology					0
	Total Salaries	255,500	0	0	194,090	449,590
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	20,000			5,000	25,000
5-6XX	SERVICES					
510	Professional, Technical and Specialized	58,000				58,000
520	Communications					0
540	Travel and Meetings				10,500	10,500
570	Printing and Binding	11,000			2,000	13,000
580	Insurance and Bond Premiums					0
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising	14,000				14,000
640	Dues and Fees					0
650	Professional and Staff Development					0
680	Information Technology Services					0
	Total Services	83,000	0	0	12,500	95,500
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies	7,000			17,741	24,741
740	Curricular and Media Materials	3,600				3,600
760	Minor Equipment				1,150	1,150
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	10,600	0	0	18,891	29,491
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		369,100	0	0	230,481	599,581

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 500**

Budget for the Year Ending June 30, 2026

<b>DIVISIONAL ADMINISTRATION</b>		10	20	30	50	
		BOARD OF	INSTRUCTIONAL	BUSINESS AND	MANAGEMENT	
CODE	OBJECT \ PROGRAM	TRUSTEES	MANAGEMENT & ADMINISTRATION	ADMINISTRATIVE SERVICES	INFORMATION SERVICES	TOTALS
3XX	SALARIES					
310	Trustees Remuneration	254,144				254,144
320	Executive, Managerial and Supervisory		550,394	900,521	156,248	1,607,163
360	Technical, Specialized and Service		172,097	375,160	222,791	770,048
370	Secretarial, Clerical and Other		314,164	977,781		1,291,945
390	Information Technology				448,446	448,446
	Total Salaries	254,144	1,036,655	2,253,462	827,485	4,371,746
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	17,000	70,000	309,000	45,000	441,000
5-6XX	SERVICES					
510	Professional, Technical and Specialized		358,216	140,333	123,197	621,746
520	Communications	8,843		89,812		98,655
540	Travel and Meetings	41,268	23,670	6,613		71,551
570	Printing and Binding		6,240	5,613	1,000	12,853
580	Insurance and Bond Premiums			246,535		246,535
590	Maintenance and Repair Services			44,906		44,906
610	Rentals					0
630	Advertising		56,090			56,090
640	Dues and Fees	170,969	13,315	5,613	1,600	191,497
650	Professional and Staff Development	29,477	24,090	33,680		87,247
680	Information Technology Services	5,895	1,870		285,764	293,529
	Total Services	256,452	483,491	573,105	411,561	1,724,609
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies	2,948	22,063	72,973	3,600	101,584
740	Curricular and Media Materials		21,905			21,905
760	Minor Equipment		3,266	5,613	2,000	10,879
780	Information Technology Equipment				573,299	573,299
	Total Supplies, Materials & Minor Equipment	2,948	47,234	78,586	578,899	707,667
95X-99	TRANSFERS					
960	School Divisions					0
980	Organizations, Individuals and Other Entities		8,300			8,300
999	Recharge					0
	Total Transfers	0	8,300	0		8,300
<b>TOTALS</b>		<b>530,544</b>	<b>1,645,680</b>	<b>3,214,153</b>	<b>1,862,945</b>	<b>7,253,322</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 600**

Budget for the Year Ending June 30, 2026

<b>INSTRUCTIONAL AND OTHER SUPPORT SERVICES</b>		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	299,810					299,810
330	Instructional - Teaching		1,410,850	2,891,000	845,293		5,147,143
350	Instructional - Other			1,279,000	6,700		1,285,700
360	Technical, Specialized and Service			157,392		546,000	703,392
370	Secretarial, Clerical and Other	159,145	1,000				160,145
390	Information Technology						0
	Total Salaries	458,955	1,411,850	4,327,392	851,993	546,000	7,596,190
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	23,000	55,000	370,000	35,000	29,000	512,000
5-6XX	SERVICES						
510	Professional, Technical and Specialized		1,550		66,500	280,930	348,980
520	Communications		1,000				1,000
540	Travel and Meetings		8,133				8,133
560	Tuition						0
570	Printing and Binding				3,000		3,000
580	Insurance and Bond Premiums					15,000	15,000
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees		2,500				2,500
650	Professional and Staff Development		14,467		1,028,594		1,043,061
680	Information Technology Services			64,045			64,045
	Total Services	0	27,650	64,045	1,098,094	295,930	1,485,719
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		17,008	97,500	7,544		122,052
740	Curricular and Media Materials		3,500	156,900	31,390		191,790
760	Minor Equipment						0
780	Information Technology Equipment		700	56,613			57,313
	Total Supplies, Materials & Minor Equipment	0	21,208	311,013	38,934	0	371,155
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities					39,500	39,500
	Total Transfers					39,500	39,500
<b>TOTALS</b>		<b>481,955</b>	<b>1,515,708</b>	<b>5,072,450</b>	<b>2,024,021</b>	<b>910,430</b>	<b>10,004,564</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 700**

Budget for the Year Ending June 30, 2026

<b>TRANSPORTATION OF PUPILS</b>		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	440,000					440,000
350	Instructional - Other						0
360	Technical, Specialized and Service		3,811,472			91,528	3,903,000
370	Secretarial, Clerical and Other	104,064				114,480	218,544
390	Information Technology						0
	Total Salaries	544,064	3,811,472		0	206,008	4,561,544
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	53,000	452,000			21,000	526,000
5-6XX	SERVICES						
510	Professional, Technical and Specialized		9,000				9,000
520	Communications	9,000	35,500				44,500
540	Travel and Meetings						0
570	Printing and Binding						0
550	Transportation of Pupils		27,700	72,500		82,200	182,400
580	Insurance and Bond Premiums		78,000				78,000
590	Maintenance and Repair Services	2,000	210,000				212,000
610	Rentals						0
630	Advertising	1,500					1,500
640	Dues and Fees	1,000					1,000
650	Professional and Staff Development	4,500	5,000				9,500
680	Information Technology Services	2,500					2,500
	Total Services	20,500	365,200	72,500	0	82,200	540,400
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	5,000	1,020,500				1,025,500
740	Curricular and Media Materials	500					500
760	Minor Equipment	2,000	15,000				17,000
780	Information Technology Equipment	2,000	2,500				4,500
	Total Supplies, Materials & Minor Equipment	9,500	1,038,000		0	0	1,047,500
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
<b>TOTALS</b>		627,064	5,666,672	72,500	0	309,208	6,675,444

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 800**

Budget for the Year Ending June 30, 2026

<b>OPERATIONS AND MAINTENANCE</b>		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	909,000					909,000
360	Technical, Specialized and Service		11,464,615		112,385		11,577,000
370	Secretarial, Clerical and Other	166,344					166,344
390	Information Technology						0
	Total Salaries	1,075,344	11,464,615	0	112,385	0	12,652,344
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	174,000	1,599,000		24,000		1,797,000
5-6XX	SERVICES						
510	Professional, Technical and Specialized		284,760				284,760
520	Communications	11,422	134,880				146,302
530	Utility Services		4,836,963		97,917		4,934,880
540	Travel and Meetings	4,422					4,422
570	Printing and Binding						0
580	Insurance and Bond Premiums		766,921				766,921
590	Maintenance and Repair Services	3,685	4,081,008	84,000			4,168,693
610	Rentals						0
620	Property Taxes		178,738		98,614		277,352
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development	4,791					4,791
680	Information Technology Services						0
	Total Services	24,320	10,283,270	84,000	196,531	0	10,588,121
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	9,950	1,316,512				1,326,462
740	Curricular and Media Materials	2,580					2,580
760	Minor Equipment		112,341				112,341
780	Information Technology Equipment		30,500				30,500
	Total Supplies, Materials & Minor Equipment	12,530	1,459,353	0	0	0	1,471,883
960	School Divisions						
999	Recharge						0
<b>TOTALS</b>		1,286,194	24,806,238	84,000	332,916	0	26,509,348

**OPERATING FUND - DETAIL OF TRANSFERS  
TO (FROM) CAPITAL FUND**

Budget for the Year Ending June 30, 2026

### Transfers to Capital Fund

[illegible]

## CAPITAL EXPENDITURES FOR STATISTICS CANADA

Budget for the Year Ending June 30, 2026

<i>(include additions to work in progress)</i>	New Assets/ Renovation/Retrofit	Purchase of Used Cdn. Assets	Total Capital Expenses
Land			-
Building Construction			-
School Buses, Vehicles & Equipment			-
Software			-
<b>Total</b>	-	-	-

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		8,809.0
Francais - Single Track		-
French Immersion - Single Track		1,648.0
Dual Track		
- English Language	4,602.5	
- Francais	-	
- French Immersion	1,966.5	
- Other Bilingual	548.0	7,117.0
Senior Years Technology Education		924.0
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		18,498.0

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 29)	4,051
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	1,249,270
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	1,139,810
LOADED KILOMETERS (For the period ended June 30)	521,550



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	77.75	1.25	0.75	1.50	10.50	1.50	5.00	9.00	107.25
330	Instructional - Teaching	1,043.78	210.97	10.50	0.80		37.70			1,303.75
350	Instructional - Other	3.00	561.13				25.25			589.38
360	Technical, Specialized and Service	15.50			1.50	8.00	15.25	89.00	160.38	289.63
370	Secretarial, Clerical and Other	95.00	5.00	4.23	1.00	22.00	3.50	4.00	3.00	137.73
380	Clinician		40.47							40.47
390	Information Technology	12.00	1.00			4.00				17.00
TOTALS (excluding Trustees)		1,247.03	819.82	15.48	4.80	44.50	83.20	98.00	172.38	2,485.21
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	7,253,322
Less: Liability Insurance	55,937
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>7,197,385 (A)</u>

Expense Base

Total Operating Expenses	267,421,388
Plus: Transfers to Capital	2,779,194
Less: Adult Learning Centres, Function 300	<u>1,887,943</u>
	<u>268,312,639 (B)</u>

Percentage (A) / (B)	<u>2.68%</u>
----------------------	--------------

Maximum Allowable Percentage	<u>2.70%</u>
------------------------------	--------------

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

Self-Administered Pension Plans

Expenses <sup>(1)</sup>	
Administration (deducted above)	- *
Other: _____	-
_____	<u>-</u>
	<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.

For the 2025/26 budget, the Allowable and Unsupported expenses worksheets, including Appendices A and B, are used in the calculation of:

**(1) Allowable Expenses** for:

- (a) Library Services, Student Services, Counselling and Guidance and Professional Development for 2025/26;
- (b) Occupancy for 2026/2027 and;
- (c) Coordinator /Clinician, Board and Room and Small Schools supports for 2025/26; and

**(2) Unsupported Expenses for Equalization support for 2026/2027.**

The first page of the Calculation of Allowable and Unsupported Expenses schedule (page 18 - worksheet tab 'Allowable') is comprised of two inter-related sections - Calculation of Allowable Expenses and Calculation of Unsupported Expenses - with data from the first section flowing into the second section. It is a comprehensive statement of all expenses and the adjustments and deductions necessary to arrive at Allowable and Unsupported Expenses. Appendices A and B, (pages 19 and 20) are calculations of those adjustments and deductions. It is recommended that the appendices be completed first, and then the two input schedules, 'Allow Input' and 'Allow Input 2'. **No input is allowed on the Calculation of Allowable and Unsupported Expenses schedule.**

Total Expenses on page 18 are carried forward from the Operating Fund Expense Detail pages. Functions or programs whose allowable expenses are used in a “lesser of” comparison for calculating components of base support have been included in the Calculation of Allowable Expenses section. Functions 300 and 400 have also been included for the calculation of unsupported expenses purposes.

Allocations to the appropriate functions/programs (i.e. the functions/programs where the related expenses are recorded) are made on Appendix A and the two input schedules, and then appear in the Calculation of Allowable Expenses section of page 18. **When you click on the function/program cell, a drop down list will appear. If the appropriate function/program is not included in the list, select 'Unallocated'.**

The **Calculation of Unsupported Expenses** section adds the Allowable Expenses (calculated in the Calculation of Allowable Expenses section) to the total of the functions and programs not included in that section, and then deducts the Unallocated Adjustments/Reductions (from the Allowable section), Base Support and Formula Guarantee (from page 2), and school bus amortization (from the Tangible Capital Assets Schedule in the 2020/21 financial statements).

ALLOW INPUT AND ALLOW INPUT 2

**The use of the allowable input schedules is mandatory, as no input is allowed on the Calculation of Allowable and Unsupported Expenses schedule.** The input schedules are used for all Allowable Expense allocations, with the exception of the items reported in the Adjustments to Expenses section of Appendix A, as those allocations are made right on Appendix A. The allocable amounts total for each section of Appendices A and B are carried to the input pages where error messages will appear until all allocable revenues have been entered. If the appropriate function/program is not included in the drop down list, select "Unallocated".

APPENDIX A, page 19

**ADJUSTMENTS TO EXPENSES:** amounts entered here are carried forward to the Calculation of Allowable and Unsupported Expenses, page 18. **Select the appropriate function/program from the drop down lists. If the appropriate function/program is not included in the list, select 'Unallocated'.**

- (a) **Capitalized Energy Management Systems Costs** (including lease or loan payments), net of any related revenues, are to be added to Function 800, Operations and Maintenance.
- (b) **Capitalized Section "D" School Buildings Costs** are Section "D" expenses that have been capitalized. These should be added to Function 800 Allowable Expenses in order to be included for Occupancy funding. These expenses must be net of any related revenues other than Section "D" Support (e.g. federal funding, insurance proceeds, Manitoba Hydro's share of retrofitting costs, donations, etc.).
- (c) **Transfers from the Capital Fund** - In most cases, funds transferred to the Operating Fund must be deducted from the function where the related expenditure is recorded. This figure is brought forward from the Detail of Transfers to(from) Capital Fund (page 14).
- (d) **Leased Non-School Space** - Lease costs for non-school space, such as division administration buildings and bus garages, must be deducted from Function 800 allowable expenses. If the lease costs include utilities, maintenance, etc., those costs remain in Function 800 to be available for Occupancy funding, and only the rental portion is removed.
- (e) **Other Capitalized Equipment and Vehicles** - Items that have been capitalized such as photocopiers, computer hardware and software, servers, network infrastructure, furniture & fixtures, photocopiers, other equipment (excluding surplus building expenses) and vehicles (other than buses) may be added to the appropriate function or program on page 18 to be available for funding. To do this, on Appendix A enter the adjustment amounts, including lease and loan payments, and the function/program to which each amount is to be allocated. The adjustments will be carried forward to page 18.

APPENDIX A (cont'd)

**CATEGORICAL SUPPORT TO BE ALLOCATED** all items except Coordinator/Clinician, Board and Room, and Small Schools data (see notes (a), (b) and (c) below) are cell-referenced from operating fund revenues entered on page 2, Revenue Detail - Province of Manitoba. The Allocable Categorical Support on Appendix A includes only support that could properly be allocated to one of the functions/programs in the Calculation of Allowable Expenses section of the previous page. **To make the allocations, the input schedule (Allow Input tab) must be used. The total Allocable Categorical support is carried back to the Allowable Input schedule where an error message will appear at the bottom of the Categorical section until all allocable amounts have been entered.** The total Categorical Support is carried to page 18. The difference between the total Categorical Support and the amounts allocated on the input schedule are automatically entered on page 18 on the Unallocated Adjustments/Reductions line.

Please note the following additional data entry requirements:

- (a) Special Needs: Coordinator/Clinician grant** is determined by taking the lesser of the maximum support (as provided in your Calculation of Support) and allowable expenses. Allowable expenses are eligible expenses minus any related revenues. Eligible expenses consist of salaries, benefits and allowances, professional service fees, and travel and meeting expenses for qualified clinicians and up to one qualified coordinator. Maximum support, eligible expenses and any related revenues are entered on lines A, B and C respectively under the "Special Needs: Coordinator/Clinician" heading.

To be classified as a 'qualified' Coordinator, for purposes of coordinator and clinician support, an individual must hold a Manitoba Special Education Coordinator Certificate or Special Education Teacher Certificate and perform functions which include coordinating special education services and providing consultant services to special education, resource and regular classroom teachers. To be classified as a 'qualified' Clinician, a Manitoba Permanent School Clinician Certificate, or a current Provisional School Clinician Certificate must be held.

Expenses related to individuals with Special Education Teacher certificates, who are not providing coordination services, are not allowable for purposes of the coordinator/clinician support calculation.

Maximum support, eligible expenses and any related revenues are entered on lines A, B and C respectively under the "Special Needs: Coordinator/Clinician" heading.
- (b) Small Schools** - both the maximum support (as provided in your Calculation of Support) and the program expenses must be entered on lines A and B under the Small Schools heading. Program expenses consist of the actual amount expended in respect of all small schools in the school division to:

(i) improve the quality of education in small schools, and

(ii) provide human and material resources not otherwise available to schools.

Eligible support is the lesser of the two, and is forwarded to Prov Rev 1 page 2.
- (c) Board and Room** - both the maximum support (as provided in your Calculation of Support) and the program expenses must be entered on lines A and B under the Board and Room heading. Then, eligible support is the lesser of the two, and is forwarded to Prov Rev 1 page 2. Program expenses consist of the sum of the actual amount of board and room, transportation and other miscellaneous costs expended per pupil eligible for board and room support. Expenses related to board and room support must be reported under Program 780, Boarding of Students/Dormitories, in the financial statements. Expenses under Program 780 must be equal to or greater than the expenses reported on the Calculation of Allowable Expenses (Appendix A).

OTHER PROGRAM SUPPORT

Other Program Support is allocated on the allowable input schedule - tab 'Allow Input'.

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES

To determine allowable Section "D" expenses:

- Add:

- Total of Program 850, School Building Repairs and Replacements.

- Capitalized Section "D" expenses, net of all related revenues except Section "D" Support

- Grounds - expenses included in Program 880 which are also listed in Section "D" of the Capital Support Program
- Deduct:

- Related revenue other than "D" Support - e.g. Minor Capital Support, federal funding, Manitoba Hydro's share of retrofitting, insurance proceeds, donations, etc.

**These calculations determine your school division's allowable Section "D" expenses. If the maximum support is greater than Allowable Section D Expenses, and the Division wants to carry forward a portion of their 2022/2023 "D" support to 2023/2024, the Division may overwrite the amount in box D to insert a lesser amount. The lesser of box C or box D will be used to calculate your "D" support for 2022/2023.**

APPENDIX B (page 20)

Amounts to be allocated re **OTHER PROVINCIAL GOVERNMENT REVENUE** and **NON-PROVINCIAL SOURCES** are calculated on Appendix B. A calculation on the right hand side of page 20 starts with the Total Other Provincial Government Revenue and subtracts the Education Property Tax Credit and the Tax Incentive Grant. The resulting amount is carried to page 18 and difference between it and the allocated revenues is automatically entered on the Unallocated Adjustments/Reductions line to be deducted in the Calculation of Unsupported Expenses. Total Allocable Other Provincial Government Revenue is carried to the Allow Input schedule where the allocations are made. **Non-Provincial Sources** revenues are split into Total Allocable Fees and Total Allocable Other Revenue on the right hand side of page 20. These totals are carried to both page 18 and Allow Input 2.

On the Allow Input schedules select the appropriate function/program from the drop down lists. If the appropriate function/program is not included in the list, select 'Unallocated'. It is up to the division whether all items that would fall into the unallocated category are listed separately on the input schedules or entered as one total. Until all allocable amounts have been entered, an error message will appear at the bottom of the appropriate section of the input schedules.

It is not necessary to allocate the following revenues:

1 **Special Requirement, Education Property Tax Credit, Tax Incentive Grant and Property Tax Offset Grant.**

2 **Interest**

3 **General Support Grant**

4 **Advertising Revenue**

Advertising revenue is defined as revenue derived from external advertising placed in or on school/school division property for remuneration. Advertising revenue is to be allocated to the extent of any incremental costs incurred to earn the revenue. If there are no incremental costs, the advertising revenue does not have to be allocated.

5 **International Student Tuition**

The amount of international student tuition revenue to be allocated on the Calculation of Allowable and Unsupported Expenses is the total of the division's per pupil expenditure (calculated in accordance with FRAME) times the international student enrolment plus any incremental expenses incurred in generating international student tuition. International student tuition revenue in excess of this total does not have to be allocated.

6 **School/School Division Donations**

Donations provided in support of specific activities or expenses must be allocated if the associated expenses are included in the school division financial statements. Donations that are not provided in support of specific activities or specific expense are not allocated.

7 **School/School Division Fees and Charges**

If the associated expenses are included in the division operating fund then the revenue is to be allocated in the Calculation of Allowable and Unsupported Expenses.

8 **Rental Revenue for Surplus School Buildings**

Rental revenue for each surplus building must be allocated on the Calculation of Allowable and Unsupported Expenses up to the amount of the direct cost for the building included in Function 800. Direct cost includes all costs associated with the operation of the property including maintenance, repairs and replacements, insurance and property taxes.

If there are special circumstances, other than those mentioned above, for not allocating revenues, the amount not allocated is to be reported in the "Non-allocable" column on page 20 and the **reasons for not allocating must be provided.**

**DETAIL OF REVENUE ALLOCATIONS FOR ALLOWABLE EXPENSES  
CATEGORICAL SUPPORT AND  
OTHER PROVINCIAL GOVERNMENT REVENUES**

<b><u>CATEGORICAL SUPPORT (From Appendix A)</u></b>	<b><u>Function/ Program</u></b>	<b><u>Amount</u></b>
Special Needs: Coordinator/Clinician	210-260	1,351,148
Special Needs: Level II	210-260	4,062,200
Special Needs: Level III	210-260	4,187,966
Literacy & Numeracy	Unallocated	1,527,979
Indigenous Academic Achievement	Unallocated	888,000
Early Childhood Development	400	223,191
<b>Total allocable Categorical Support (carried to Allow Input): \$12,240,484</b>		<b>12,240,484</b>

<u>OTHER PROGRAM SUPPORT</u>	<u>Function/ Program</u>	<u>Amount</u>
Technology Education Equipment Replacement	Unallocated	233,700
<b>Total Other Program Support: \$694,080</b>		<b>OUT BY: 460,380</b>

[illegible]



CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES				REDUCTIONS TO EXPENSES				
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		ALLOWABLE EXPENSES
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
		<<<<< (from Appendix A) >>>>>				<<<<< (from Appendix B) >>>>>		
210 - 260 Student Support Services	51,245,897	0	9,601,314	0	2,165,138	0	0	39,479,445
270 Counselling and Guidance	3,806,000	0	0	0	0	0	0	3,806,000
300 Adult Learning Centres	1,887,943				1,604,803	0	0	
400 Community Education and Services	599,581		223,191	0	0	0	0	
620 Library / Media Centre	5,072,450	0	0	0	0	0	0	5,072,450
630 Professional and Staff Development	2,024,021	0	0	0	0	0	0	2,024,021
800 Operations and Maintenance	26,509,348	460,380	0	0	0	0	250,000	26,719,728
ALLOCATED ADJUSTMENTS/REDUCTIONS		460,380	9,824,505	0	3,769,941	0	250,000	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		560,443	8,146,659	694,080	15,377,586	545,000	625,000	(1)
TOTALS	91,145,240	1,020,823	17,971,164	694,080	19,147,527	545,000	875,000	77,101,644

OTHER FUNCTION/PROGRAMS EXPENSES	176,276,148
TOTAL EXPENSES	267,421,388

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	176,276,148
TOTAL ALLOWABLE EXPENSES	77,101,644
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(24,827,882)
Base Support (from page 2)	(55,085,150)
Formula Guarantee (from page 2)	0
SCHOOL BUS AMORTIZATION (from F/S)	649,275
TOTAL UNSUPPORTED EXPENSES	174,114,035



### CALCULATION OF ALLOWABLE EXPENSES (refer to "Allow Guide")

## APPENDIX A

ADJUSTMENTS TO EXPENSES: (enter deductions as negative amounts)	Function/ Program	Amount
Capitalized Energy Mgmt. Systems Costs (add) (1), (2)	800	
Capitalized Section "D" School Bldgs. Costs (add) (1)	800	460,380
Transfers from Capital Fund (deduct)	800	0
Leased Non-School Space (deduct)	800	
Other Capitalized Equipment and Vehicles (2) (please specify item and Function/Program)		
Capital Leases	Unallocated	560,443
<b>Total Adjustments to Expenses (carried to page 18)</b>		<b>1,020,823</b>
(1) Net of all related revenues.		
(2) For capitalized energy management systems costs and other capitalized items, lease and loan payments for eligible equipment may be included.		

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	460,380
Technology Education Equipment & Skills Strategy Equipment Enhancement	233,700
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
<b>Amount carried forward to</b>	<b>694,080</b>

**CATEGORICAL SUPPORT TO BE ALLOCATED**

Special Needs: Coordinator/Clinician		
(A) Maximum Support		
(B) Eligible Expenses	1,351,148	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	1,351,148	
Eligible Support (lesser of A or D)		1,351,148
Special Needs: Level 2 and 3		8,250,166
Indigenous Academic Achievement		888,000
Literacy & Numeracy		1,527,979
Small Schools		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		223,191
<b>Total allocable Categorical Support (carried to Allow Input)</b>		<b>12,240,484</b>
<b>Non-allocable Categorical Support</b>		<b>5,730,680</b>
<b>Total Categorical Support (carried to page 18)</b>		<b>17,971,164</b>

**CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES:**

Program 850 School Building Repairs & Replacements		84,000
PLUS: Capitalized Section "D" Expenses (net)		460,380
Grounds		0
LESS: Related revenue other than "D" Support		
<b>Allowable Section "D" Expenses</b>	<b>(C)</b>	<b>544,380</b>
<b>&lt; OR &gt;</b>		
<b>Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.</b>	<b>(D)</b>	<b>544,380</b>
<b>(cannot be more than amount on line "C")</b>		
<b>Refer to page 2 of the Allowable Expenses Guide when completing this section.</b>		

	B	C	D	E	F	G	H	I	J	K
1		River East Transcona School Division : 2025/26 FRAME Budget								29-Sep-25
2										
3		CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES								APPENDIX B
4										
5										
6		OTHER PROVINCIAL GOVERNMENT REVENUE:								
7										
8			Allocable	Non-allocable	Total					
9		Other Dept. of Education								
10		General Support Grant		3,149,506	3,149,506					
11		Property Tax Incentive and OffSet Grant (TIG&PTOG)		6,629,609	6,629,609					
12		All other	14,110,078		14,110,078					
13		Other Provincial Government Departments	1,887,943	45,872,684	47,760,627					
15		Total Revenue	15,998,021	55,651,799	71,649,820					
16										
17										
19		NON-PROVINCIAL SOURCES:								
20										
21			Allocable	Non-allocable	Total					
22		Federal Government								
23		Tuition Fees	0		0					
24		All other	0		0					
25		Municipal Government								
26		Special Requirement less Property Tax Credit		79,464,857	79,464,857					
27		Other	0		0					
28		Other School Divisions								
29		Tuition Fees	400,000		400,000					
30		Transfer Fees	0		0					
31		Residual Fees	0		0					
32		All other	0		0					
33		First Nations								
34		Tuition Fees	0		0					
35		All other	0		0					
36		Private Organizations and Individuals								
37		Tuition Fees	145,000		145,000					
38		Ancillary Services	670,000		670,000					
39		Other Sources								
40		Interest		145,000	145,000					
41		Donations	0		0					
42		Other	205,000		205,000					
43										
44		Total Revenue	1,420,000	79,609,857	81,029,857					
45										

ALL REVENUES REPORTED ON THIS PAGE, EXCEPT THOSE SHADED, MUST BE DEDUCTED FROM TOTAL EXPENSES ON PAGE 18 UNLESS THERE ARE SPECIAL CIRCUMSTANCES WHICH WOULD MAKE AN ALLOCATION IMPRACTICAL OR INAPPROPRIATE. IN THOSE LIMITED CASES, REASONS FOR NOT ALLOCATING MUST BE PROVIDED BELOW.


**OTHER PROVINCIAL GOVERNMENT REVENUE:**

Total Revenue	71,649,820
Homeowners Affordability Tax Credit (HATC)	(45,784,467)
School Tax Rebate	(88,217)
Property Tax Incentive and OffSet Grant (TIG&PTOG)	(6,629,609)
PROVINCIAL REVENUE FOR EQUALIZATION	19,147,527
(to agree with Other Provincial Gov't Revenue on page 18)	

**NON-PROVINCIAL SOURCES:**

TOTAL ALLOCABLE FEES	545,000
(Tuition, Transfer and Residual Fees)	
TOTAL ALLOCABLE OTHER REVENUE	875,000
(to agree with total other revenue on page 18)	
TOTAL ALLOCABLE NON-PROV. SOURCES	1,420,000



SENIOR STAFF ALLOCATION

	Position: <del>Assistant</del> Superintendent - Educational Programming	Position:	Position:	Position:	Position:	Position:
	%	%	%	%	%	%
100 Regular Instruction						
200 Student Support Services						
300 Adult Learning Centres						
400 Community Education and Services						
500 Administration	50.00%					
600 Instructional and Other Support Services	50.00%					
700 Transportation of Pupils						
800 Operations and Maintenance						
TOTAL (must add to 100%)	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes: To be completed for senior staff allocated to more than one function per the above table.  
Senior staff includes superintendents and secretary-treasurers and one reporting level down.  
Refer to Allocation Rule 1(b) on page 11.1 of the FRAME Manual.