

Pembina Trails School Division
Summary of Budgeted Expenditures - 2026/27 DRAFT Budget

Schedule 1
 (Expenses)

Operating Fund, By Function	2025/26 Budget	2026/27 Budget	Percent of Total	Increase (Decrease)	Percent Change
Regular Instruction	144,485,429	156,294,395	57.8%	11,808,967	8.2%
Student Support Services	49,498,435	58,854,511	21.8%	9,356,077	18.9%
Community Education	182,879	190,748	0.1%	7,869	4.3%
Divisional Administration	7,497,182	7,835,946	2.9%	338,764	4.5%
Instructional and Pupil Support	9,915,773	10,837,701	4.0%	921,928	9.3%
Transportation of Pupils	6,069,767	6,322,625	2.3%	252,858	4.2%
Operations and Maintenance	24,543,634	25,755,785	9.5%	1,212,151	4.9%
Fiscal	4,385,000	4,265,000	1.6%	(120,000)	(2.7%)
Total Expenditures by Function	246,578,099	270,356,712	100.0%	23,778,614	9.6%

Operating Fund, By Object	2025/26 Budget	2026/27 Budget	Percent of Total	Increase (Decrease)	Percent Change
Salaries	193,702,061	213,047,268	78.8%	19,345,207	10.0%
Employee Benefits	16,579,793	19,268,742	7.1%	2,688,949	16.2%
Services	18,628,574	19,175,149	7.1%	546,576	2.9%
Supplies, Materials, Equipment	10,856,670	11,961,341	4.4%	1,104,671	10.2%
<i>Sub-Total for Services, Supplies, Materials and Equipment</i>	<i>29,485,244</i>	<i>31,136,490</i>	<i>11.5%</i>	<i>1,651,246</i>	<i>5.6%</i>
Interest and Bank Charges	223,000	103,000	0.0%	(120,000)	(53.8%)
Transfers	6,588,000	6,801,212	2.5%	213,212	3.2%
Total Expenditures by Object	246,578,098	270,356,712	100.0%	23,778,614	9.6%

Capital Fund Expenditures	2025/26 Budget	2026/27 Budget		Increase (Decrease)	Percent Change
Buildings, Equipment & Reserve	0	0		0	0.0%
Vehicle Acquisition & Bus Reserve	1,465,000	270,000		(1,195,000)	(81.6%)
Total Capital Expenditures	1,465,000	270,000		(1,195,000)	(81.6%)

Total Combined Expenditures	248,043,098	270,626,712		22,583,614	9.1%
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Pembina Trails School Division

Schedule 2

Summary of Major Budget Expenditure Increases (Decreases) (Expenditure)

2025/26 Approved Budget (Operating and Capital) >>>>>

248,043,099

Explanation of Budget Increase (Decrease)	Increase (Decrease)
Salaries and Benefits	
Change in Teaching Staff costs:	
1) FTE changes - Teachers - increase 39.938 positions	4,316,499
2) Increase in average salary, various other grid changes	313,120
3) Wage Accrual	4,065,731
4) Increase in Sub costs	926,885
5) Benefits on Above	962,869
Change in Non Teaching Staff costs:	
1) ISP Student Life and Home stay aide (.5 FTE)	30,321
2) Child and Youth support worker (1.0 FTE) (700 hours)	47,549
3) Bus Drivers (11 Drivers, decr from 4500hrs down to 3000 Hrs casual)	234,396
4) Assistant Caretakers (.5 FTE); 4000 hrs incr	92,096
5) Facilities Supervisor	93,212
6) EA's (82.6 FTE) ; 67,289 hrs	7,697,322
7) Instructional Tech Assistants (decr 5 FTE)	- 351,105
8) Technicians, Network Managers (incr 5 FTE)	420,225
9) Library Tech (1.5 FTE)	86,769
10) School Secretaries (4.5 FTE)	211,811
11) Rate increases, mix changes,	1,160,376
12) Benefits on above	1,726,080
Sub-Total - Salary and Benefit Increase >>>>>	22,034,155

Pembina Trails School Division

Schedule 2

Summary of Major Budget Expenditure Increases (Decreases) (Expenditure)

Non-Salary Budgets	
Facilities and Transportation	
HVAC systems, Ceiling tile replacements, VMC Lane way. Island, repair and maintenance	154,180
Curriculum	
Reclass to LE of Nutton Pgm (\$1.129M); Elder Engagements \$25K, Repairs and Maint \$15K, Dues \$15K; Incr 75K Learning Style Partnership	- 941,055
Learning	
Reclass Nutrition Pgm \$1.129M; Accessibility Mod; \$85K; URIS: \$220K	1,753,695
Secretary Treasurer	
Capital reserve decr: \$1.3M, Interest/bank chge (\$120K); Incr to School based Budgets \$155K, external tuition (MITT) \$213k	- 890,019
Superintendent	
IT Software, licencing, supplies, hardware; decr Baragar Software	354,900
Security Cameras	59,200
School Resource Officer (\$51K); PD monies division: \$50K; Prof Services	58,557
Sub-Total - Non-Salary Increase >>>>>	549,458
Other - Rounding	-
Total Increase (Decrease) - All Changes	22,583,613

2026/27 DRAFT Budget (Operating and Capital) >>>>>

270,626,712

Percentage Increase (Decrease) >>>>>

9.10%

Pembina Trails School Division
Summary of Revenue - 2026/27 DRAFT Budget

Schedule 3

(Revenue)

Revenue By Category		2025/26 Budget	2026/27 Budget	Increase (Decrease)	Percent Change
Operating Fund Revenue					
Provincial Funding of Schools Program	Instructional Support	33,102,302	33,258,375	156,073	0.5%
	Additional Support for Small Schools	18,370	2,882	(15,488)	(84.3%)
	Curricular Materials	1,000,242	1,004,958	4,716	0.5%
	Information Technology	1,033,583	1,038,457	4,874	0.5%
	Library Services	1,533,704	1,540,936	7,232	0.5%
	Student Services Grant	5,583,555	6,543,266	959,711	17.2%
	Counselling & Guidance	1,383,668	1,390,192	6,524	0.5%
	Professional Development	650,157	653,223	3,066	0.5%
	Physical Education (Grade 11 & 12)	356,175	371,025	14,850	4.2%
	Occupancy	5,069,295	4,629,825	(439,470)	(8.7%)
	Harmonization		348,066	348,066	#DIV/0!
	Total Base Support >>>>>	49,731,051	50,781,205	1,050,154	2.1%
	Transportation	1,487,714	1,499,347	11,633	0.8%
	Special Needs - Co-ordinator & Clinician	1,250,303	1,256,198	5,895	0.5%
	Special Needs - Level 11 & 111	5,999,895	6,094,980	95,085	1.6%
	Technology Education	268,895	301,125	32,230	12.0%
	English as an Additional Language	3,177,550	2,642,500	(535,050)	(16.8%)
	Indigenous Academic Achievement	333,000	333,000		
	Indigenous and International Language	6,020	5,768	(252)	(4.2%)
	French Language	891,861	880,191	(11,670)	(1.3%)
	Enrolment Change				100.0%
	Early Childhood Development	218,465	211,959	(6,506)	(3.0%)
	Literacy and Numeracy	1,403,673	1,419,503	15,830	1.1%
	Education for Sustainable Development	25,200	25,200		
	Total Categorical Support >>>>>	15,062,576	14,669,771	(392,805)	(2.6%)
	Equalization Support	5,012,252	3,442,662	(1,569,590)	(31.3%)
	D Grant	338,580	318,420	(20,160)	(6.0%)
	Vocational Equipment	130,900	130,900		
	Additional Funding for Special Needs	1,490,049	1,490,049		
	Formula Guarantee	503,540	2,097,330	1,593,790	316.5%
Funding of Schools Program	72,268,948	72,930,337	661,389	0.9%	

Pembina Trails School Division
Summary of Revenue - 2026/27 DRAFT Budget

Schedule 3

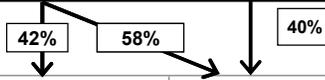
(Revenue)

Revenue By Category		2025/26 Budget	2026/27 Budget	Increase (Decrease)	Percent Change
Other Provincial	Learning to Age 18	73,410	78,480	5,070	6.9%
	Career Development Fund	125,834	227,301	101,467	80.6%
	Exam Marking				
	Local Government Support Grant	2,827,903	2,869,817	41,914	1.5%
	EBD3		84,520		
	Nursing Services URIS	80,000	245,480	165,480	206.9%
	Early Years Enhancement Grant	1,030,619	1,030,619		
	Community Connector				
	Nutrition Funding	1,586,000	1,586,000		
	Additional Support for small class	1,000,000	1,000,000		
	INS (Intensive Newcomer Support)		393,157	393,157	
	Ignite3 Summer Enrichment Program	100,000	102,000	2,000	2.0%
	Additional Operating Support	9,869,388	9,869,388		
	Total Other Provincial >>>>>	16,693,154	17,486,762	709,088	4.2%
	Schools of Choice Transfer Fees	400,000	400,000		
Parking Fees	261,620	261,620			
Non-Provincial	Student Transportation Fees	95,000	170,000	75,000	78.9%
	Student Lunch Fees				
	Building Rental (Daycare, Permits, Cafeteria)	505,000	600,000	95,000	18.8%
	Field Trips	130,000	130,000		
	Interest	650,000	650,000		
	International Student Program	2,335,000	2,435,000	100,000	4.3%
	Optical Fibre Leases	34,000	34,000		
	Other Sources	19,500	19,500		
	Total Non-Provincial >>>>>	4,430,120	4,700,120	270,000	6.1%
Total Operating Fund Revenue		93,392,222	95,117,219	1,640,477	1.8%

Pembina Trails School Division
Property Tax Calculation and
Impact on Special Levy

Schedule 4
(Taxes)

	2025/26 Budget	2026/27 Budget	Increase (Decrease)	Percent Change	
Calculation of Special Levy Requirement					
1	Operating Expenditures	246,578,098	270,356,712	23,778,614	9.6%
2	Capital Expenditures	1,465,000	270,000	(1,195,000)	(81.6%)
3	Total Expenditures (A)	248,043,098	270,626,712	22,583,614	9.1%
4	Funding of Schools Program	72,268,948	72,930,337	661,389	0.9%
5	Other Provincial	16,693,154	17,486,762	793,608	4.8%
6	Non-Provincial	4,430,120	4,700,120	270,000	6.1%
7	Total Revenue (B)	93,392,222	95,117,219	1,724,997	1.8%
8	Surplus/(Deficit) to be funded through Accumulated Surplus				
9	Special Requirement (A - B)	154,650,876	175,509,493	20,858,617	13.5%



	2025	2026	Increase (Decrease)	Percent Change	
Property Tax Calculation (City of Winnipeg)					
10	Spring Term (58% of Prior Year Fiscal Budget)	79,088,703	89,697,508	10,608,805	13.4%
11	Fall Term (42% of Current Year Fiscal Budget)	64,953,368	70,203,797	5,250,429	8.1%
12	Calendar Special Levy (before DSFM Transfer)	144,042,071	159,901,305	15,859,234	11.0%
13	Transfer to DSFM	2,021,282	2,179,339	158,057	7.8%
14	Tax Incentive Grant (TIG)	(2,429,845)	(2,429,845)		
15	Property Tax Offset (PTOG)	(6,889,658)	(6,889,658)		-
16	Total Calendar Year Special Levy	136,743,850	152,761,141	16,017,291	11.7%
Mill Rate Calculation					
17	Taxable Assessment	12,648,948,502	12,890,703,726	241,755,224	1.9%
18	Divisional Mill Rate	10.811	11.850	1.039	9.611%

	2025	2026	Increase	Percent	
Impact on a Typical Homeowner					
19	Average Market Value of Typical Home	\$531,800	\$531,800		
20	Taxable Value (Market Assessment X 45%)	\$239,310	\$239,310		
21	Total School Taxes	\$2,587	\$2,836	\$249	9.625%
22	Home Owners Affordability Tax Credit	(\$1,500)	(\$1,600)		
23	Net School Taxes	\$1,087	\$1,236		

Net	\$149	13.7%
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Increase in Mill Rate based on Home Values

Other Division Comparisons

Pembina Trails School Division

Schedule 5, 2026-27 Budget

Increase (Decrease) in Property Tax Based on Home Value

Current Home Value		\$300,000	\$400,000	\$531,800	\$600,000	700,000
				Avg Value		
1	2025 Mill Rate	10.811	10.811	10.811	10.811	10.811
2	2025 Assessed Value	300,000	400,000	531,800	600,000	700,000
3	Gross School Taxes	1,459	1,946	2,587	2,919	3,405
4	Home Affordability Tax Credit (\$1,500 max)	1,459	1,500	1,500	1,500	1,500
5	Net School Tax, 2025	0	446	1,087	1,419	1,905
6	2026 Mill Rate	11.850	11.850	11.850	11.850	11.850
7	Gross School Taxes	1,600	2,133	2,836	3,200	3,733
8	Home Affordability Tax Credit (\$1,600 max)	1,600	1,600	1,600	1,600	1,600
9	Net School Tax, 2026	0	533	1,236	1,600	2,133
10	Total Change in Tax	-	87	149	181	227
11	Percentage Change	0%	20%	14%	13%	12%

Pembina Trails School Division
Administrative Costs subject to 2.7% Cap

Schedule 6
 (Admin Cost)

2026/27 Budget subject to 2.7% Administrative Limit				
	Salaries	Benefits	Non-Salary	Total
Board of Trustees	281,007	16,720	300,500	598,227
Instructional Management & Administration	2,256,888	297,813	739,965	3,294,665
Business & Administrative Services	1,781,244	312,198	584,818	2,678,260
Management Information Services	384,656	62,775	1,048,263	1,495,694
Total Administrative Costs	4,703,794	689,506	2,673,546	8,066,846
Allowable Deduction - International Student Program	(682,808)	(99,391)	(469,000)	(1,251,199)
Allowable Deduction - Liability Insurance			(172,788)	(172,788)
Allowable Deduction - Trustee Election Costs				0
Total Costs subject to 2.7% Administrative Limit	4,020,986	590,115	2,031,758	6,642,859
Total Operating and Capital Budget	213,047,268	19,268,742	38,310,702	270,626,712
Percent of Total Budget	1.9%	3.1%	5.3%	2.45%
Dollar Reduction Required to Meet 2.7% Limit				0
Dollar Margin Before Reaching 2.7% Limit				664,062