

SCHEDULE 1: SUMMARY OF BUDGETED EXPENDITURES

- The top section sets out the Operating Fund Expenditures by Function which represents the areas of activities in which the Operating Fund Expenditures are being directed.
- The second section sets out the Operating Fund Expenditures by Object which represents what is proposed to be purchased.
- The third section sets out the Capital Fund Expenditures.
- The last line sets out the Combined Operating and Capital Fund Expenditures in the Draft Budget.

SCHEDULE 2: SUMMARY OF MAJOR BUDGET INCREASES

This Schedule highlights the details of the Budgeted Expenditure increases and decreases in the Draft Budget.

SCHEDULE 3: SUMMARY OF BUDGETED REVENUE

- Page 1 details the Provincial Grants under the Funding of Schools Program.
- Page 2 sets out Revenue from other Provincial, non-Provincial and Capital Revenue but excludes revenue from local taxation.

SCHEDULE 4: PROPERTY TAX CALCULATION

This schedule sets out the Calculation of the Special Requirement for the 2024-25 Fiscal Year and the Special Levy for the calendar year and the property tax impact on the typical homeowner in Pembina Trails.

The Province has advised School Divisions that we can increase the Property Tax Levy over the 2023-24 amount and as such, the impact on the mill rate increase to the average home owner is demonstrated.

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	157,731,181	57.9%	13,245,752	9.2%
Student Support Services	49,498,435	59,579,739	21.9%	10,081,304	20.4%
Community Education	182,879	190,748	0.1%	7,869	4.3%
Divisional Administration	7,497,182	7,789,946	2.9%	292,764	3.9%
Instructional and Pupil Support	9,915,773	10,390,750	3.8%	474,977	4.8%
Transportation of Pupils	6,069,767	6,581,425	2.4%	511,658	8.4%
Operations and Maintenance	24,543,634	25,764,139	9.5%	1,220,505	5.0%
Fiscal	4,385,000	4,340,000	1.6%	(45,000)	(1.0%)
Total Expenditures by Function	246,578,099	272,367,928	100.0%	25,789,830	10.5%

Operating Fund, By Object	2025/26 Budget	2026/27 Budget	Percent of Total	Increase (Decrease)	Percent Change
Salaries	193,702,061	214,729,830	78.8%	21,027,769	10.9%
Employee Benefits	16,579,793	19,413,454	7.1%	2,833,661	17.1%
Services	18,628,574	20,147,053	7.4%	1,518,479	8.2%
Supplies, Materials, Equipment	10,856,670	11,098,379	4.1%	241,709	2.2%
<i>Sub-Total for Services, Supplies, Materials and Equipment</i>	<i>29,485,244</i>	<i>31,245,433</i>	<i>11.5%</i>	<i>1,760,188</i>	<i>6.0%</i>
Interest and Bank Charges	223,000	103,000	0.0%	(120,000)	(53.8%)
Transfers	6,588,000	6,876,212	2.5%	288,212	4.4%
Total Expenditures by Object	246,578,098	272,367,928	100.0%	25,789,830	10.5%

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	195,000		(1,270,000)	(86.7%)
Total Capital Expenditures	1,465,000	195,000		(1,270,000)	(86.7%)

Total Combined Expenditures	248,043,098	272,562,928		24,519,830	9.9%
------------------------------------	--------------------	--------------------	--	-------------------	-------------

Pembina Trails School Division**Summary of Major Budget Expenditure Increases (Decreases)****Schedule 2**

(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 40.938 positions	4,294,579
2) Increase in average salary, various other grid changes	2,878,522
3) Wage Accrual	4,459,163
4) Increase in Sub costs	926,885
5) Benefits on Above	971,438
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 (92.6 FTE) ; 88725 hrs	6,364,888
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,	273,100
12) Benefits on above	1,844,503
Sub-Total - Salary and Benefit Increase >>>>>	23,580,562

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	392,680
Curriculum	
Reclass to LE of Nutton Pgm (\$1.129M); Elder Engagements \$25K, Repairs and Maint \$15K, Dues \$15K; Incr 75K Learning Style Partnership	- 956,205
Learning	
Reclass Nutrition Pgm \$1.129M; Accessibility Mod; \$85K; URIS: \$220K	1,394,695
Secretary Treasurer	
Capital reserve decr: \$1.3M, Interest/bank chge (\$120K); Incr to School based Budgets \$467K, Election costs (\$280k), external tuition (MITT) \$213k	- 357,060
Superintendent	
IT Software, licencing, supplies, hardware; decr Baragar Software	273,640
Security Cameras	65,200
School Resource Officer (\$51K); PD monies division: \$50K; Prof Services	126,317
Sub-Total - Non-Salary Increase >>>>>	939,267
Other - Rounding	-
Total Increase (Decrease) - All Changes	24,519,829

2026/27 DRAFT Budget (Operating and Capital) >>>>>**272,562,928****Percentage Increase (Decrease) >>>>>****9.89%**

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	2,827,903		
	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	17,444,848	667,174	4.0%
	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	95,075,305	1,598,563	1.7%

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
	<u>Calculation of Special Requirement</u>				
1	Operating Expenditures	246,578,098	272,367,928	25,789,830	10.5%
2	Capital Expenditures	1,465,000	195,000	(1,270,000)	(86.7%)
3	Total Expenditures (A)	248,043,098	272,562,928	24,519,830	9.9%
4	Funding of Schools Program	72,268,948	72,930,337	661,389	0.9%
5	Other Provincial	16,693,154	17,444,848	751,694	4.5%
6	Non-Provincial	4,430,120	4,700,120	270,000	6.1%
7	Total Revenue (B)	93,392,222	95,075,305	1,683,083	1.8%
8	Surplus (Deficit)				
9	Special Requirement (A - B)	154,650,876	177,487,623	22,836,747	14.8%
<div style="display: flex; justify-content: center; align-items: center; gap: 20px;"> <div style="text-align: center;"> <div style="border: 1px solid black; padding: 2px 5px;">42%</div> <div style="font-size: 10px;">↓</div> </div> <div style="text-align: center;"> <div style="border: 1px solid black; padding: 2px 5px;">58%</div> <div style="font-size: 10px;">↘</div> </div> <div style="text-align: center;"> <div style="border: 1px solid black; padding: 2px 5px;">40%</div> <div style="font-size: 10px;">↓</div> </div> </div>					
	<u>Property Tax Calculation</u>	2,025	2,026	Increase (Decrease)	Percent Change
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	70,995,049	6,041,681	9.3%
12	Calendar Special Levy (before DSFM Transfer)	144,042,071	160,692,558	16,650,487	11.6%
13	Transfer to DSFM (net of adj)	2,021,282	2,021,282		
14	Tax Incentive Grant (TIG)	(2,429,845)	(2,429,845)		-
15	Property Tax Offset Grant (PTOG)	(6,889,658)	(6,903,885)	(14,227)	-
16	Transfer to DSFM (PTOG)				-
17	Total Calendar Year Special Levy	136,743,850	153,380,110	16,636,260	12.2%
	<u>Mill Rate Calculation</u>				
18	Taxable Assessment	12,648,948,502	12,909,649,010	260,700,508	2.1%
19	Divisional Mill Rate	10.811	11.881	1.070	9.9%