

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 - 2025/26 DRAFT Budget

Schedule 1
 (Expenses)

Operating Fund, By Function	2024/25 Budget	2025/26 Budget	Percent of Total	Increase (Decrease)	Percent Change
Regular Instruction	129,473,190	144,208,429	58.7%	14,735,239	11.4%
Student Support Services	45,379,593	49,498,435	20.2%	4,118,842	9.1%
Community Education	146,172	182,879	0.1%	36,707	25.1%
Divisional Administration	6,511,576	7,374,182	3.0%	862,606	13.2%
Instructional and Pupil Support	9,033,782	9,915,773	4.0%	881,992	9.8%
Transportation of Pupils	5,265,487	5,796,613	2.4%	531,126	10.1%
Operations and Maintenance	23,799,995	24,543,634	10.0%	743,639	3.1%
Fiscal	3,737,398	4,069,520	1.7%	332,122	8.9%
Total Expenditures by Function	223,347,193	245,589,465	100.0%	22,242,272	10.0%

Operating Fund, By Object	2024/25 Budget	2025/26 Budget	Percent of Total	Increase (Decrease)	Percent Change
Salaries	174,005,778	193,471,724	78.8%	19,465,947	11.2%
Employee Benefits	15,212,955	16,536,976	6.7%	1,324,021	8.7%
Services	18,298,430	18,228,574	7.4%	(69,856)	(0.4%)
Supplies, Materials, Equipment	9,610,632	10,856,670	4.4%	1,246,038	13.0%
<i>Sub-Total for Services, Supplies, Materials and Equipment</i>	<i>27,909,062</i>	<i>29,085,244</i>	<i>11.8%</i>	<i>1,176,182</i>	<i>4.2%</i>
Interest and Bank Charges	9,000	223,000	0.1%	214,000	2377.8%
Transfers	6,210,398	6,272,520	2.6%	62,122	1.0%
Total Expenditures by Object	223,347,193	245,589,464	100.0%	22,242,272	10.0%

Capital Fund Expenditures	2024/25 Budget	2025/26 Budget		Increase (Decrease)	Percent Change
Buildings, Equipment & Reserve	0	0		0	0.0%
Vehicle Acquisition & Bus Reserve	133,000	7,200,000		7,067,000	5313.5%
Total Capital Expenditures	133,000	7,200,000		7,067,000	5313.5%

Total Combined Expenditures	223,480,193	252,789,464		29,309,272	13.1%
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Pembina Trails School Division

Schedule 2

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

2024/25 Approved Budget (Operating and Capital) >>>>>

223,480,193

Explanation of Budget Increase (Decrease)	Increase (Decrease)
Salaries and Benefits	
Change in Teaching Staff costs:	
1) FTE changes - Teachers - increase 76.603 positions	7,791,444
2) Increase in average salary, various other grid changes	2,213,775
Adjustment to Clinicians avg salary since Draft 1	385,434
3) Wage Accrual 3% Sept 2025 and 1% Jan 2026	3,979,158
4) Benefits on Above	467,007
Change in Non Teaching Staff costs:	
1) 80 Additional EA's	2,731,120
2) 13.4 Bus Drivers	454,032
3) Assistant Superintendent	181,507
4) Child and Youth Support Worker (x2)	90,082
5) Maintenance & Trades (x3)	236,310
6) Secretaries (x3.25)	141,099
7) Crossing Guards 4500 hours	80,865
8) Various other positions and wage increases	1,181,810
9) Benefit costs for above	856,325
Sub-Total - Salary and Benefit Increase >>>>>	20,789,968
Non-Salary Budgets	
Facilities and Transportation	

Pembina Trails School Division

Schedule 2

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

Fire Safety Upgrades complete, Furniture for VA portables, Specific Projects, Capital (165k vs 133k last year for vehicles), Playing field maint and pest management, minor equipment, utilities reduced, Property tax exemption on part of 181 Henlow, roofing, phase 2 transportation study	- 50,329
Curriculum	
Anti Racism Initiative complete, reduction in supplies	- 4,000
Learning	
Student Services costs, translations	35,137
Secretary Treasurer	
Software costs, legal and audit fees, payroll tax, reduction in utility costs, set aside for bus reserve	7,569,104
Superintendent	
Hardware Replacement, consultant to work on PGM model, reduction in telephone software upgrade costs	969,391
Sub-Total - Non-Salary Increase >>>>>	8,519,303
Other - Rounding	-
Total Increase (Decrease) - All Changes	29,309,271

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

252,789,464

Percentage Increase (Decrease) >>>>>

13.11%

Pembina Trails School Division
Summary of Revenue - 2024/25 FINAL Budget

Schedule 3

(Revenue)

Revenue By Category		2024/25 Budget	2025/26 Budget	Increase (Decrease)	Percent Change
Operating Fund Revenue					
Provincial Funding of Schools Program	Instructional Support	30,798,278	33,102,302	2,304,024	7.5%
	Additional Support for Small Schools	7,453	18,370	10,917	146.5%
	Curricular Materials	958,950	1,000,242	41,292	4.3%
	Information Technology	990,915	1,033,583	42,668	4.3%
	Library Services	1,470,390	1,533,704	63,314	4.3%
	Student Services Grant	5,410,145	5,583,555	173,410	3.2%
	Counselling & Guidance	1,326,548	1,383,668	57,120	4.3%
	Professional Development	623,318	650,157	26,839	4.3%
	Physical Education (Grade 11 & 12)	334,875	356,175	21,300	6.4%
	Occupancy	5,095,800	5,069,295	(26,505)	(0.5%)
	Total Base Support >>>>>	47,016,672	49,731,051	2,714,379	5.8%
	Transportation	1,303,503	1,487,714	184,211	14.1%
	Special Needs - Co-ordinator & Clinician	1,198,688	1,250,303	51,615	4.3%
	Special Needs - Level 11 & 111	5,999,895	5,999,895		
	Technology Education	276,073	268,895	(7,178)	(2.6%)
	English as an Additional Language	2,733,575	3,177,550	443,975	16.2%
	Indigenous Academic Achievement	333,000	333,000		
	Indigenous and International Language	5,964	6,020	56	0.9%
	French Language	874,941	891,861	16,920	1.9%
	Enrolment Change	1,995,578		(1,995,578)	100.0%
	Early Childhood Development	220,529	218,465	(2,064)	(0.9%)
	Literacy and Numeracy	1,278,600	1,403,673	125,073	9.8%
	Education for Sustainable Development	25,200	25,200		
	Total Categorical Support >>>>>	16,245,546	15,062,576	(1,182,970)	(7.3%)
	Equalization Support	924,992	5,012,252	4,087,260	441.9%
	D Grant	339,780	338,580	(1,200)	(0.4%)
	Vocational Equipment	83,900	83,900		
	Additional Funding for Special Needs	1,442,887	1,490,049	47,162	3.3%
Formula Guarantee	5,421,524	503,540	(4,917,984)	(90.7%)	
Funding of Schools Program	71,475,301	72,221,948	746,647	1.0%	

Pembina Trails School Division
Summary of Revenue - 2024/25 FINAL Budget

Schedule 3

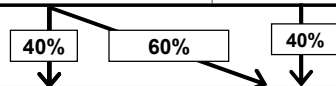
(Revenue)

Revenue By Category		2024/25 Budget	2025/26 Budget	Increase (Decrease)	Percent Change
Other Provincial	Learning to Age 18	73,410	73,410		
	Career Development Fund	125,834	125,834		
	Exam Marking				
	Local Government Support Grant	2,669,817	2,669,817		
	Nursing Services URIS	80,000	80,000		
	Early Years Enhancement Grant	1,030,619	1,030,619		
	Community Connector				
	Nutrition Funding	1,129,000	1,586,000	457,000	100.0%
	Additional Support for small class	1,000,000	1,000,000		
	INS (Intensive Newcomer Support)				
	Ignite3 Summer Enrichment Program	100,000	100,000		
	Additional Operating Support	9,640,087	9,869,388	229,301	2.4%
	Total Other Provincial >>>>>	15,848,767	16,535,068	686,301	4.3%
	Schools of Choice Transfer Fees	400,000	400,000		
Parking Fees	261,620	261,620			
Non-Provincial	Student Transportation Fees	95,000	95,000		
	Student Lunch Fees				
	Building Rental (Daycare, Permits, Cafeteria)	505,000	505,000		
	Field Trips	130,000	130,000		
	Interest	300,000	300,000		
	International Student Program	2,596,500	2,335,000	(261,500)	(10.1%)
	Optical Fibre Leases	34,000	34,000		
	Other Sources	19,500	19,500		
Total Non-Provincial >>>>>	4,341,620	4,080,120	(261,500)	(6.0%)	
Total Operating Fund Revenue		91,665,688	92,837,136	1,171,448	1.3%

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

Schedule 4
(Taxes)

	2024/25 Budget	2025/26 Budget	Increase (Decrease)	Percent Change	
Calculation of Special Requirement					
1	Operating Expenditures	223,347,193	245,589,464	22,242,272	10.0%
2	Capital Expenditures	133,000	7,200,000	7,067,000	5,313.5%
3	Total Expenditures (A)	223,480,193	252,789,464	29,309,272	13.1%
4	Funding of Schools Program	71,475,301	72,221,948	746,647	1.0%
5	Other Provincial	15,848,767	16,535,068	686,301	4.3%
6	Non-Provincial	4,341,620	4,080,120	(261,500)	(6.0%)
7	Total Revenue (B)	91,665,688	92,837,136	1,171,448	1.3%
8	Surplus (Deficit)				
9	Special Requirement (A - B)	131,814,505	159,952,328	28,137,824	21.3%



	2,024	2,025	Increase (Decrease)	Percent Change	
Property Tax Calculation					
10	Spring Term (60% of Prior Year Fiscal Budget)	72,016,860	79,088,703	7,071,843	9.8%
11	Fall Term (40% of Current Year Fiscal Budget)	52,725,802	63,980,931	11,255,129	21.3%
12	Calendar Special Levy (before DSFM Transfer)	124,742,662	143,069,634	18,326,972	14.7%
13	Transfer to DSFM (net of adj)	1,602,075	1,613,658	11,583	0.7%
14	Tax Incentive Grant (TIG)	(2,429,845)	(2,429,845)		-
15	Property Tax Offset Grant (PTOG)	(6,889,658)	(6,889,658)		-
16	Transfer to DSFM (PTOG)				-
17	Total Calendar Year Special Levy	117,025,234	135,363,789	18,338,555	15.7%
Mill Rate Calculation					
18	Taxable Assessment	11,233,469,768	12,743,181,910	1,509,712,142	13.4%
19	Divisional Mill Rate	10.418	10.622	0.204	2.0%