

### **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	58.5%	14,735,239	11.4%
Student Support Services	45,379,593	49,498,435	20.1%	4,118,842	9.1%
Community Education	146,172	182,879	0.1%	36,707	25.1%
Divisional Administration	6,511,576	7,774,182	3.2%	1,262,606	19.4%
Instructional and Pupil Support	9,033,782	9,915,773	4.0%	881,992	9.8%
Transportation of Pupils	5,265,487	6,069,767	2.5%	804,280	15.3%
Operations and Maintenance	23,799,995	24,543,634	10.0%	743,639	3.1%
Fiscal	3,737,398	4,385,000	1.8%	647,602	17.3%
<b>Total Expenditures by Function</b>	<b>223,347,193</b>	<b>246,578,099</b>	<b>100.0%</b>	<b>23,230,906</b>	<b>10.4%</b>

Operating Fund, By Object	2024/25 Budget	2025/26 Budget	Percent of Total	Increase (Decrease)	Percent Change
Salaries	174,005,778	193,702,061	78.6%	19,696,284	11.3%
Employee Benefits	15,212,955	16,579,793	6.7%	1,366,838	9.0%
Services	18,298,430	18,628,574	7.6%	330,144	1.8%
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>29,485,244</i>	<i>12.0%</i>	<i>1,576,182</i>	<i>5.6%</i>
Interest and Bank Charges	9,000	223,000	0.1%	214,000	2377.8%
Transfers	6,210,398	6,588,000	2.7%	377,602	6.1%
<b>Total Expenditures by Object</b>	<b>223,347,193</b>	<b>246,578,098</b>	<b>100.0%</b>	<b>23,230,906</b>	<b>10.4%</b>

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	1,465,000		1,332,000	1001.5%
<b>Total Capital Expenditures</b>	<b>133,000</b>	<b>1,465,000</b>		<b>1,332,000</b>	<b>1001.5%</b>

<b>Total Combined Expenditures</b>	<b>223,480,193</b>	<b>248,043,098</b>		<b>24,562,906</b>	<b>11.0%</b>
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**Pembina Trails School Division**  
**Summary of Major Budget Expenditure Increases (Decreases)**

**Schedule 2**  
 (Expenditure)

2023/24 Approved Budget (Operating and Capital) >>>>>

**223,480,193**

Explanation of Budget Increase (Decrease)	Increase (Decrease)
<b>Salaries and Benefits</b>	
1) FTE changes - Teachers - increase 72.467 positions	7,791,444
2) Various additional non teaching HR resources incl 80 EA's	4,785,370
3) Changes in staff estimates: Staff mix, rate estimates, increments, school year days	6,578,366
4) Benefits on Above	1,907,941
<b>Sub-Total - Salary and Benefit Increase &gt;&gt;&gt;&gt;&gt;</b>	<b>21,063,121</b>
<b>Non-Salary Budgets</b>	
<b>Facilities and Transportation</b>	
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, utilitites reduced, Property tax exemption on part of 181 Henlow, roofing, phase 2 transportation study	- <b>50,329</b>
<b>Curriculum</b>	
Anti Racism Initiative complete, reduction in supplies	- <b>4,000</b>
<b>Learning</b>	
Student Services costs, translations	<b>35,137</b>
<b>Secretary Treasurer</b>	
Software costs, legal and audit fees, payroll tax, reduction in utility costs	<b>849,585</b>
Set aside for bus reserve	<b>1,300,000</b>
<b>Superintendent</b>	
Hardware Replacement, consultant to work on PGM model, reduction in telephone software upgrade costs	<b>969,391</b>
Cyber Security Software	<b>400,000</b>
<b>Sub-Total - Non-Salary Increase &gt;&gt;&gt;&gt;&gt;</b>	<b>3,499,784</b>
<b>Other - Rounding</b>	-
<b>Total Increase (Decrease) - All Changes</b>	<b>24,562,905</b>

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

**248,043,099**

Percentage Increase (Decrease) >>>>>

**10.99%**

**Pembina Trails School Division**

**Schedule 3a**

**Summary of Major Budget Revenue Increases (Decreases)**

(Revenue)

**2023/24 Approved Budget (Revenues) >>>>>**

**91,665,688**

<b>Explanation of Revenue Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>Provincial funding of schools</b>	
<b>Change in provincial funding of schools;</b> 1) Base Support increase - \$2,714,379 (5.8%) 2) Categorical Support Decrease - \$-1,182,970 (-7.3%) <b>Other:</b> 1) Increase in Equalization Support - \$4,087,260 (441.9% offset by a reduction in Formula Guarantee of \$-4,917,984 (-90.7%))	<b>793,647</b>
<b>Other Provincial</b>	
<b>Change in Other Provincial funding;</b> 1) Additional Operating Support (Wage assistance, SS&L, other) - \$229,301 (2.4%) 2) Increase in Nutrition Funding \$457,000, Local Gov't Support Grant 158,086	<b>844,387</b>
<b>Non - Provincial Funding</b>	
<b>Change in Non - Provincial funding;</b> International Students, -261,500, Interest 350,000	<b>88,500</b>
<b>Sub-Total - Operating fund revenue &gt;&gt;&gt;&gt;&gt;</b>	<b>1,726,534</b>
<b>Other - Rounding</b>	
<b>Total Increase (Decrease) - All Changes</b>	<b>1,726,534</b>

**2024/25 FINAL Budget (Revenues) >>>>>**

**93,392,222**

**Percentage Increase (Decrease) >>>>>**

**1.9%**

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

**Schedule 3**

(Revenue)

<b>Revenue By Category</b>		<b>2024/25 Budget</b>	<b>2025/26 Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
<b>Other Provincial</b>	Learning to Age 18	73,410	73,410		
	Career Development Fund	125,834	125,834		
	Exam Marking				
	Local Government Support Grant	2,669,817	2,827,903	158,086	5.9%
	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	40.5%
	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%
	<b>Total Other Provincial &gt;&gt;&gt;&gt;&gt;</b>	<b>15,848,767</b>	<b>16,693,154</b>	<b>844,387</b>	<b>5.3%</b>
	Schools of Choice Transfer Fees	400,000	400,000		
	Parking Fees	261,620	261,620		
<b>Non-Provincial</b>	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	650,000	350,000	116.7%
	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		
<b>Total Non-Provincial &gt;&gt;&gt;&gt;&gt;</b>	<b>4,341,620</b>	<b>4,430,120</b>	<b>88,500</b>	<b>2.0%</b>	
<b>Total Operating Fund Revenue</b>		<b>91,665,688</b>	<b>93,392,222</b>	<b>1,726,534</b>	<b>1.9%</b>

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

**Schedule 3**

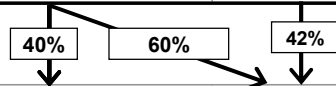
(Revenue)

Revenue By Category		2024/25 Budget	2025/26 Budget	Increase (Decrease)	Percent Change
<b>Operating Fund Revenue</b>					
<b>Provincial Funding of Schools Program</b>	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%)
	<b>Total Base Support &gt;&gt;&gt;&gt;&gt;</b>	<b>47,016,672</b>	<b>49,731,051</b>	<b>2,714,379</b>	<b>5.8%</b>
	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		
	<b>Total Categorical Support &gt;&gt;&gt;&gt;&gt;</b>	<b>16,245,546</b>	<b>15,062,576</b>	<b>(1,182,970)</b>	<b>(7.3%)</b>
	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	130,900	47,000	56.0%
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%)	
<b>Funding of Schools Program</b>	<b>71,475,301</b>	<b>72,268,948</b>	<b>793,647</b>	<b>1.1%</b>	

**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	
<b>Calculation of Special Requirement</b>					
1	Operating Expenditures	223,347,193	246,578,098	23,230,906	10.4%
2	Capital Expenditures	133,000	1,465,000	1,332,000	1,001.5%
3	Total Expenditures (A)	223,480,193	248,043,098	24,562,906	11.0%
4	Funding of Schools Program	71,475,301	72,268,948	793,647	1.1%
5	Other Provincial	15,848,767	16,693,154	844,387	5.3%
6	Non-Provincial	4,341,620	4,430,120	88,500	2.0%
7	Total Revenue (B)	91,665,688	93,392,222	1,726,534	1.9%
8	Surplus (Deficit)				
9	<b>Special Requirement (A - B)</b>	<b>131,814,505</b>	<b>154,650,876</b>	<b>22,836,372</b>	<b>17.3%</b>



	2,024	2,025	Increase (Decrease)	Percent Change	
<b>Property Tax Calculation</b>					
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	64,953,368	12,227,566	23.2%
12	<b>Calendar Special Levy (before DSFM Transfer)</b>	<b>124,742,662</b>	<b>144,042,071</b>	<b>19,299,409</b>	<b>15.5%</b>
13	Transfer to DSFM (net of adj)	1,602,075	2,021,282	419,207	26.2%
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	<b>Total Calendar Year Special Levy</b>	<b>117,025,234</b>	<b>136,743,850</b>	<b>19,718,616</b>	<b>16.8%</b>
<b>Mill Rate Calculation</b>					
18	Taxable Assessment	11,233,469,768	12,648,948,502	1,415,478,734	12.6%
19	<b>Divisional Mill Rate</b>	<b>10.418</b>	<b>10.811</b>	<b>0.393</b>	<b>3.8%</b>

Increase in Mill Rate based on Home Values

Other Division Comparisons

			Break Even		
2025 Mill Rate	10.811	10.811	10.811	10.811	10.811
2025 Assessed Value	300,000	400,000	420,500	500,000	600,000
Gross School Taxes	1,459	1,946	2,046	2,432	2,919
Home Affordability Tax Credit (\$1,500 max)	1,459	1,500	1,500	1,500	1,500
<b>Net School Tax, 2025</b>	<b>0</b>	<b>446</b>	<b>546</b>	<b>932</b>	<b>1,419</b>

2024 Mill Rate	10.419	10.419	10.419	10.419	10.419
Assumed 2024 Assessed Value (10% less)	272,727	363,636	382,273	454,545	545,455
Gross School Taxes	1,279	1,705	1,792	2,131	2,557
Manitoba School Tax Rebate (50%)	639	852	896	1,066	1,279
Cash Rebate	350	350	350	350	350
<b>Net School Tax, 2024</b>	<b>289</b>	<b>502</b>	<b>546</b>	<b>716</b>	<b>929</b>



**Pembina Trails School Division**  
**Administrative Costs subject to 2.7% Cap**

**Schedule 6**  
 (Admin Cost)

<b>2025/26 Budget subject to 2.7% Administrative Limit</b>				
	<b>Salaries</b>	<b>Benefits</b>	<b>Non-Salary</b>	<b>Total</b>
Board of Trustees	270,174	16,075	300,500	586,749
Instructional Management & Administration	2,133,363	255,981	719,452	3,108,796
Business & Administrative Services	1,714,818	294,761	538,015	2,547,594
Management Information Services	373,452	58,793	1,005,298	1,437,543
<b>Total Administrative Costs</b>	<b>4,491,807</b>	<b>625,610</b>	<b>2,563,265</b>	<b>7,680,682</b>
Allowable Deduction - International Student Program	(491,867)	(67,733)	(456,500)	(1,016,100)
Allowable Deduction - Liability Insurance			(172,788)	(172,788)
Allowable Deduction - Trustee Election Costs				0
<b>Total Costs subject to 2.7% Administrative Limit</b>	<b>3,999,940</b>	<b>557,877</b>	<b>1,933,977</b>	<b>6,491,794</b>
Total Operating and Capital Budget	193,702,061	16,579,793	37,761,244	248,043,098
Percent of Total Budget	2.1%	3.4%	5.1%	2.62%
Dollar Reduction Required to Meet 2.7% Limit				0
Dollar Margin Before Reaching 2.7% Limit				205,370

