

## **DRAFT 2023-24**

### **SUMMARY BUDGET INFORMATION**

The Summary Budget Information attached outlines the Draft Budget Revenue, Expenditures and Impact on the Local Taxpayer.

#### **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 2023-24 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 directed School Divisions to freeze the Property Tax Levy at the 2020 amount and have provided an offsetting grant funding the incremental difference.

**Pembina Trails School Division**

**Summary of Budgeted Expenditures - 2023/24 DRAFT Budget**

**Schedule 1**

(Expenses)

Operating Fund, By Function	2022/23 Budget	2023/24 Budget	Percent of Total	Increase (Decrease)	Percent Change
Regular Instruction	114,739,647	120,213,677	58.2%	5,474,031	4.8%
Student Support Services	38,333,552	41,301,486	20.0%	2,967,934	7.7%
Community Education	253,134	234,016	0.1%	(19,118)	(7.6%)
Divisional Administration	5,746,038	6,163,837	3.0%	417,799	7.3%
Instructional and Pupil Support	7,282,477	7,515,430	3.6%	232,952	3.2%
Transportation of Pupils	4,033,520	4,540,192	2.2%	506,673	12.6%
Operations and Maintenance	21,141,533	22,905,472	11.1%	1,763,939	8.3%
Fiscal	3,491,950	3,711,467	1.8%	219,517	6.3%
<b>Total Expenditures by Function</b>	<b>195,021,850</b>	<b>206,585,577</b>	<b>100.0%</b>	<b>11,563,727</b>	<b>5.9%</b>

Operating Fund, By Object	2022/23 Budget	2023/24 Budget	Percent of Total	Increase (Decrease)	Percent Change
Salaries	150,876,733	160,100,606	77.5%	9,223,873	6.1%
Employee Benefits	12,753,267	14,022,252	6.8%	1,268,985	10.0%
Services	16,592,448	17,268,876	8.4%	676,428	4.1%
Supplies, Materials, Equipment	8,933,782	9,009,376	4.4%	75,594	0.8%
<i>Sub-Total for Services, Supplies, Materials and Equipment</i>	<i>25,526,230</i>	<i>26,278,252</i>	<i>12.7%</i>	<i>752,022</i>	<i>2.9%</i>
Interest and Bank Charges	255,670	282,000	0.1%	26,330	10.3%
Transfers	5,609,950	5,902,467	2.9%	292,517	5.2%
<b>Total Expenditures by Object</b>	<b>195,021,850</b>	<b>206,585,577</b>	<b>100.0%</b>	<b>11,563,727</b>	<b>5.9%</b>

Capital Fund Expenditures	2022/23 Budget	2023/24 Budget		Increase (Decrease)	Percent Change
Buildings, Equipment & Reserve	835,000	0		(835,000)	(100.0%)
Vehicle Acquisition & Bus Reserve	48,000	60,000		12,000	25.0%
<b>Total Capital Expenditures</b>	<b>883,000</b>	<b>60,000</b>		<b>(823,000)</b>	<b>(93.2%)</b>

<b>Total Combined Expenditures</b>	<b>195,904,850</b>	<b>206,645,577</b>		<b>10,740,727</b>	<b>5.5%</b>
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**Pembina Trails School Division**  
**Summary of Major Budget Increases**

**Schedule 2**  
(Increases)

**2022/23 Approved Budget (Operating and Capital) >>>>**

**195,904,850**

Explanation of Budget Increase (Decrease)	Increase (Decrease)
<b>Salaries and Benefits</b>	
Change in Staff: 1) FTE changes - Teachers - increase 28.743 positions - \$2,881,496; Educational Assistants - increase 15.963 positions \$653,515; Other Non-Teaching - increase 22.26 positions - \$1,442,353 2) Other - Substitutes \$367,360, Casual, School Secretaries - (\$6,936), Crossing Guards \$78,400, Walking School Bus \$123,480, Lunch Supervisors (\$1,064,915)	<b>4,475,942</b>
<b>Changes in Staff Estimates:</b> staff mix, rate estimates, increments, maternity and parental leave, employee benefits and school year days.	<b>6,016,915</b>
<b>Sub-Total - Salary and Benefit Increase &gt;&gt;&gt;&gt;</b>	<b>10,492,857</b>
<b>Facilities Non-Salary Budgets</b>	
Increases due to utilities, contracted weekend and night patrol, contracted transportation, maintenance & repairs, and supply cost increase. Decreased requirements for PSFB support, Fibar replacement, and professional services (architect/consultant). Decreases also include deferral of gym flooring renewal, one time projects and facility renewal projects. A small portion of capital and equipment to be funded using accumulated surplus.	<b>646,664</b>
<b>Curriculum Non-Salary Budgets</b>	
Decreases due to Compass for Success, Stem labs budget, workshop materials/supplies, and discretionary school budget at AH. Also includes decrease due to reallocation of school based budget for PTEC to PC. Offset partially by increases to Informnet licenses, general increases to software/license fees, and INS grant expenses.	<b>-210,751</b>
<b>Learning Non-Salary Budgets</b>	
Decreased requirement for URIS nursing supports and extended programming activities. Offset partially by minor increases to swimming program and clinical supervision.	<b>-72,907</b>
<b>Secretary Treasurer Non-Salary Budgets</b>	
Reductions in expenditure for ERP project, Civic election, and mileage. Offset partially by significant increases dues to general insurance premiums and provision for self insured losses and payroll taxes. Other increases include annual Divisional audit, legal fees and contractual obligation for MITT agreement.	<b>-345,266</b>
<b>Superintendent Non-Salary Budgets</b>	
Increases due to requirements for accessibility training, SRO program review, general software increases, cyclic replacement needs as well as PD and memberships. Contractual increases in Joint PD offset partially by reduction in Admin PD. International Student Program margin decreased reducing allocation to schools as well as overall change in ISP allocation. Cyclic replacement of security cameras to be funded from accumulated surplus.	<b>230,129</b>
<b>Sub-Total - Non-Salary Increase &gt;&gt;&gt;&gt;</b>	<b>247,869</b>
<b>Other - Rounding</b>	<b>0</b>
<b>Total Increase (Decrease) - All Changes</b>	<b>10,740,726</b>

**2023/24 DRAFT Budget (Operating and Capital) >>>>**

**206,645,577**

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

**5.5%**

**Pembina Trails School Division**  
**Summary of Revenue - 2023/24 DRAFT Budget**

**Schedule 3**  
 (Page 1 of 2)  
 (Revenue)

Revenue By Category		2022/23 Budget	2023/24 Budget	Increase (Decrease)	Percent Change
<b>Operating Fund Revenue</b>					
<b>Provincial Funding of Schools Program</b>	Instructional Support	28,928,124	29,352,257	424,133	1.5%
	Additional Support for Small Schools	36,936	27,686	(9,250)	(25.0%)
	Curricular Materials	900,720	913,926	13,206	1.5%
	Information Technology	930,744	944,390	13,646	1.5%
	Library Services	1,381,104	1,401,353	20,249	1.5%
	Student Services Grant	4,893,699	5,187,493	293,794	6.0%
	Counselling & Guidance	1,245,996	1,264,264	18,268	1.5%
	Professional Development	585,468	594,052	8,584	1.5%
	Physical Education (Grade 11 & 12)	317,625	315,750	(1,875)	(0.6%)
	Occupancy	5,067,585	5,076,135	8,550	0.2%
	<b>Total Base Support &gt;&gt;&gt;&gt;&gt;</b>	<b>44,288,001</b>	<b>45,077,306</b>	<b>789,305</b>	<b>1.8%</b>
	Transportation	1,217,090	1,313,150	96,060	7.9%
	Special Needs - Co-ordinator & Clinician	1,125,900	1,142,408	16,508	1.5%
	Special Needs - Level 11 & 111	5,999,895	5,999,895		
	Technology Education	498,850	498,850		
	English as an Additional Language	2,492,300	2,797,000	304,700	12.2%
	Indigenous Academic Achievement	333,000	333,000		
	Indigenous and International Language	2,310	2,310		
	French Language	843,455	838,576	(4,879)	(0.6%)
	Enrolment Change		1,289,103	1,289,103	100.0%
	Early Childhood Development	265,216	222,500	(42,716)	(16.1%)
	Literacy and Numeracy	1,200,960	1,218,568	17,608	1.5%
	Education for Sustainable Development	23,800	23,800		
	<b>Total Categorical Support &gt;&gt;&gt;&gt;&gt;</b>	<b>14,002,776</b>	<b>15,679,160</b>	<b>1,676,384</b>	<b>12.0%</b>
	Equalization Support	4,185,532	8,169,012	3,983,480	95.2%
	D Grant	337,260	338,700	1,440	0.4%
	Vocational Equipment	83,900	83,900		
Additional Funding for Special Needs	454,089	1,442,887	988,798	217.8%	
<b>Funding of Schools Program</b>	<b>63,351,558</b>	<b>70,790,965</b>	<b>7,439,407</b>	<b>11.7%</b>	

**Pembina Trails School Division**  
**Summary of Revenue - 2023/24 DRAFT Budget**

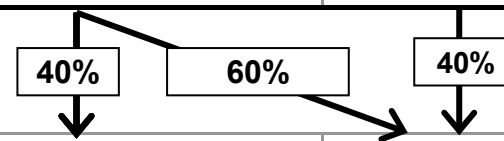
**Schedule 3**  
 (Page 2 of 2)  
 (Revenue)

<b>Revenue By Category</b>		<b>2022/23 Budget</b>	<b>2023/24 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	123,692	124,406	714	0.6%
	Exam Marking				
	Local Government Support Grant	2,641,704	2,658,622	16,918	0.6%
	Nursing Services URIS	100,000	80,000	(20,000)	(20.0%)
	Early Years Enhancement Grant	1,030,619	1,030,619		
	Community Connector				
	Healthy Schools Initiative	36,000		(36,000)	(100.0%)
	INS (Intensive Newcomer Support)	140,000		(140,000)	(100.0%)
	Ignite3 Summer Enrichment Program	100,000	100,000		
	Additional Operating Support	5,517,100	7,843,087	2,325,987	42.2%
	<b>Total Other Provincial &gt;&gt;&gt;&gt;&gt;</b>	<b>9,762,525</b>	<b>11,910,144</b>	<b>2,147,619</b>	<b>22.0%</b>
	Schools of Choice Transfer Fees	520,000	400,000	(120,000)	(23.1%)
	Parking Fees	254,000	261,620	7,620	3.0%
<b>Non-Provincial</b>	Student Transportation Fees	95,000	95,000		
	Student Lunch Fees	1,100,000		(1,100,000)	
	Building Rental (Daycare, Permits, Cafeteria)	490,000	505,000	15,000	3.1%
	Field Trips	130,000	130,000		
	Interest	150,000	150,000		
	International Student Program	2,319,975	2,321,250	1,275	0.1%
	Optical Fibre Leases	34,000	34,000		
	Other Sources	19,500	19,500		
	<b>Total Non-Provincial &gt;&gt;&gt;&gt;&gt;</b>	<b>5,112,475</b>	<b>3,916,370</b>	<b>(1,196,105)</b>	<b>(23.4%)</b>
<b>Total Operating Fund Revenue</b>		<b>78,226,558</b>	<b>86,617,479</b>	<b>8,390,921</b>	<b>10.7%</b>

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

**Schedule 4  
(Taxes)**

	2022/23 Budget	2023/24 Budget	Increase (Decrease)	Percent Change	
<b>Calculation of Special Requirement</b>					
1	Operating Expenditures	195,021,850	206,585,577	11,563,727	5.9%
2	Capital Expenditures	883,000	60,000	(823,000)	(93.2%)
3	Total Expenditures (A)	195,904,850	206,645,577	10,740,727	5.5%
4	Funding of Schools Program	63,351,558	70,790,965	7,439,407	11.7%
5	Other Provincial	9,762,525	11,910,144	2,147,619	22.0%
6	Non-Provincial	5,112,475	3,916,370	(1,196,105)	(23.4%)
7	Total Revenue (B)	78,226,558	86,617,479	8,390,921	10.7%
8	Surplus (Deficit)				
9	<b>Special Requirement (A - B)</b>	<b>117,678,292</b>	<b>120,028,098</b>	<b>2,349,806</b>	<b>2.0%</b>



	2,022	2,023	Increase (Decrease)	Percent Change	
<b>Property Tax Calculation</b>					
10	Spring Term (60% of Prior Year Fiscal Budget)	69,222,526	70,606,975	1,384,449	2.0%
11	Fall Term (40% of Current Year Fiscal Budget)	47,071,317	48,011,239	939,922	2.0%
12	<b>Calendar Special Levy (before DSFM Transfer)</b>	<b>116,293,843</b>	<b>118,618,214</b>	<b>2,324,371</b>	<b>2.0%</b>
13	Transfer to DSFM (net of adj)	1,429,466	1,415,222	(14,244)	(1.0%)
14	Tax Incentive Grant (TIG)	(2,429,845)	(2,429,845)		-
15	Property Tax Offset Grant (PTOG)	(4,478,525)	(6,889,658)	(2,411,133)	-
16	Transfer to DSFM (PTOG)	(101,006)		101,006	-
17	<b>Total Calendar Year Special Levy</b>	<b>110,713,933</b>	<b>110,713,933</b>		
<b>Mill Rate Calculation</b>					
18	Taxable Assessment	10,002,802,503	10,924,642,826	921,840,323	9.2%
19	<b>Divisional Mill Rate</b>	<b>11.068</b>	<b>10.134</b>	<b>(0.934)</b>	<b>(8.4%)</b>

	2022	2023	Increase (Decrease)	Percent	
<b>Impact on a Typical Homeowner</b>					
20	Average Market Value of Typical Home	\$436,889	\$476,109	\$39,220	9.0%
21	Taxable Value (Market Assessment X 45%)	\$196,600	\$214,249	\$17,649	9.0%
22	Total School Taxes	\$2,176	\$2,171	(\$5)	(0.2%)
23	Manitoba Education Property Tax Credit	(\$700)	(\$525)		
24	Net School Taxes	\$1,476	\$1,646		