

DRAFT 2024-25 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 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 - 2024/25 DRAFT Budget****Schedule 1**

(Expenses)

Operating Fund, By Function	2023/24 Budget	2024/25 Budget	Percent of Total	Increase (Decrease)	Percent Change
Regular Instruction	120,210,038	130,655,462	59.0%	10,445,424	8.7%
Student Support Services	41,270,738	44,736,603	20.2%	3,465,865	8.4%
Community Education	234,016	146,172	0.1%	(87,844)	(37.5%)
Divisional Administration	6,163,837	6,473,050	2.9%	309,213	5.0%
Instructional and Pupil Support	7,507,335	6,590,379	3.0%	(916,956)	(12.2%)
Transportation of Pupils	4,540,192	5,157,662	2.3%	617,469	13.6%
Operations and Maintenance	22,899,954	23,822,698	10.8%	922,744	4.0%
Fiscal	3,711,467	3,733,543	1.7%	22,076	0.6%
Total Expenditures by Function	206,537,578	221,315,568	100.0%	14,777,990	7.2%

Operating Fund, By Object	2023/24 Budget	2024/25 Budget	Percent of Total	Increase (Decrease)	Percent Change
Salaries	160,065,877	173,719,894	78.5%	13,654,017	8.5%
Employee Benefits	14,014,499	15,109,366	6.8%	1,094,867	7.8%
Services	17,265,034	17,789,133	8.0%	524,099	3.0%
Supplies, Materials, Equipment	9,007,700	8,481,632	3.8%	(526,068)	(5.8%)
<i>Sub-Total for Services, Supplies, Materials and Equipment</i>	<i>26,272,734</i>	<i>26,270,765</i>	<i>11.9%</i>	<i>(1,969)</i>	<i>(0.0%)</i>
Interest and Bank Charges	282,000	9,000	0.0%	(273,000)	(96.8%)
Transfers	5,902,467	6,206,543	2.8%	304,076	5.2%
Total Expenditures by Object	206,537,577	221,315,568	100.0%	14,777,990	7.2%

Capital Fund Expenditures	2023/24 Budget	2024/25 Budget		Increase (Decrease)	Percent Change
Buildings, Equipment & Reserve	0	0		0	0.0%
Vehicle Acquisition & Bus Reserve	108,000	133,000		25,000	23.1%
Total Capital Expenditures	108,000	133,000		25,000	23.1%

Total Combined Expenditures	206,645,577	221,448,568		14,802,990	7.2%
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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) >>>>>

206,645,577

Explanation of Budget Increase (Decrease)	Increase (Decrease)
Salaries and Benefits	
1) FTE changes - Teachers - increase 58.473 positions	6,240,882
2) Various additional non teaching HR resources	1,965,151
3) Changes in staff estimates: Staff mix, rate estimates, increments, school year days	5,447,984
4) Benefits on Above	1,094,867
Sub-Total - Salary and Benefit Increase >>>>>	14,748,884
Non-Salary Budgets	
Facilities and Transportation	
Project initiatives, FOB upgrades, 2 new vehicles, reduced pricing on cleaning supplies, increased fuel costs, increased architect and consulting fees, cafeteria equipment repairs, fume ventilation repairs, increase in 3rd party transportation and GPS software fees	516,795
Curriculum	
Software costs, dues and fees, STEM lab refresh complete, PTEC moved to PC	- 1,340
Learning	
VTRA training, interpreter costs increased	43,700
Secretary Treasurer	
Software, adjustment of costs to actual experience, payroll taxes, insurance increases, addition of new schools for utilities, increase in MITT seats	94,490
Superintendent	
One time reduction in IT and AV refresh costs	- 599,538
Sub-Total - Non-Salary Increase >>>>>	54,107
Other - Rounding	-
Total Increase (Decrease) - All Changes	14,802,991

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

221,448,568

Percentage Increase (Decrease) >>>>>

7.16%

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

Schedule 3
(Page 1 of 2)
(Revenue)

Revenue By Category		2023/24 Budget	2024/25 Budget	Increase (Decrease)	Percent Change
Operating Fund Revenue					
Provincial Funding of Schools Program	Instructional Support	29,352,257	30,798,278	1,446,021	4.9%
	Additional Support for Small Schools	27,686	7,453	(20,233)	(73.1%)
	Curricular Materials	913,926	958,950	45,024	4.9%
	Information Technology	944,390	990,915	46,525	4.9%
	Library Services	1,401,353	1,470,390	69,037	4.9%
	Student Services Grant	5,187,493	5,410,145	222,652	4.3%
	Counselling & Guidance	1,264,264	1,326,548	62,284	4.9%
	Professional Development	594,052	623,318	29,266	4.9%
	Physical Education (Grade 11 & 12)	315,750	334,875	19,125	6.1%
	Occupancy	5,076,135	5,095,800	19,665	0.4%
	Total Base Support >>>>	45,077,306	47,016,672	1,939,366	4.3%
	Transportation	1,313,150	1,303,503	(9,647)	(0.7%)
	Special Needs - Co-ordinator & Clinician	1,142,408	1,198,688	56,280	4.9%
	Special Needs - Level 11 & 111	5,999,895	5,999,895		
	Technology Education	498,850	276,073	(222,777)	(44.7%)
	English as an Additional Language	2,797,000	2,733,575	(63,425)	(2.3%)
	Indigenous Academic Achievement	333,000	333,000		
	Indigenous and International Language	2,310	5,964	3,654	158.2%
	French Language	838,576	874,941	36,365	4.3%
	Enrolment Change	1,289,103	1,995,578	706,475	100.0%
	Early Childhood Development	222,500	220,529	(1,971)	(0.9%)
	Literacy and Numeracy	1,218,568	1,278,600	60,032	4.9%
	Education for Sustainable Development	23,800	25,200	1,400	5.9%
	Total Categorical Support >>>>	15,679,160	16,245,546	564,986	3.6%
	Equalization Support	8,169,012	924,992	(7,244,020)	(88.7%)
	D Grant	338,700	339,780	1,080	0.3%
	Vocational Equipment	83,900	83,900		
	Additional Funding for Special Needs	1,442,887	1,442,887		
	Formula Guarantee		5,421,524		
	Funding of Schools Program	70,790,965	71,475,301	684,336	1.0%

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

Schedule 3
(Page 2 of 2)
(Revenue)

Revenue By Category		2023/24 Budget	2024/25 Budget	Increase (Decrease)	Percent Change
Other Provincial	Learning to Age 18	73,410	73,410		
	Career Development Fund	124,406	125,834	1,428	1.1%
	Exam Marking				
	Local Government Support Grant	2,658,622	2,669,817	11,195	0.4%
	Nursing Services URIS	80,000	80,000		
	Early Years Enhancement Grant	1,030,619	1,030,619		
	Community Connector				
	Nutrition Funding		1,129,000	1,129,000	100.0%
	INS (Intensive Newcomer Support)				
	Ignite3 Summer Enrichment Program	100,000	100,000		
	Additional Operating Support	7,843,087	9,640,087	1,797,000	22.9%
	Total Other Provincial >>>>>	11,910,144	14,848,767	2,938,623	24.7%
	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	150,000	300,000	150,000	100.0%
	International Student Program	2,321,250	2,596,500	275,250	11.9%
	Optical Fibre Leases	34,000	34,000		
	Other Sources	19,500	19,500		
	Total Non-Provincial >>>>>	3,916,370	4,341,620	425,250	10.9%
Total Operating Fund Revenue		86,617,479	90,665,688	4,048,209	4.7%

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

Schedule 4
(Taxes)

		2023/24 Budget	2024/25 Budget	Increase (Decrease)	Percent Change
	<u>Calculation of Special Requirement</u>				
1	Operating Expenditures	206,537,577	221,315,568	14,777,991	7.2%
2	Capital Expenditures	108,000	133,000	25,000	23.1%
3	Total Expenditures (A)	206,645,577	221,448,568	14,802,991	7.2%
4	Funding of Schools Program	70,790,965	71,475,301	684,336	1.0%
5	Other Provincial	11,910,144	14,848,767	2,938,623	24.7%
6	Non-Provincial	3,916,370	4,341,620	425,250	10.9%
7	Total Revenue (B)	86,617,479	90,665,688	4,048,209	4.7%
8	Surplus (Deficit)				
9	Special Requirement (A - B)	120,028,098	130,782,880	10,754,782	9.0%

		40%	60%	40%	
		↓	↓	↓	
	<u>Property Tax Calculation</u>	2023	2024	Increase (Decrease)	Percent Change
10	Spring Term (60% of Prior Year Fiscal Budget)	70,606,975	72,016,859	1,409,884	2.0%
11	Fall Term (40% of Current Year Fiscal Budget)	48,011,239	52,313,152	4,301,913	9.0%
12	Calendar Special Levy (before DSFM Transfer)	118,618,214	124,330,011	5,711,797	4.8%
13	Transfer to DSFM (net of adj)	1,415,222	1,613,371	198,149	14.0%
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	110,713,933	116,623,879	5,909,946	5.3%
	<u>Mill Rate Calculation</u>				
18	Taxable Assessment	11,000,986,983	11,248,402,960	247,415,977	2.2%
19	Divisional Mill Rate	10.064	10.368	0.304	3.021%

	<u>Impact on a Typical Homeowner</u>	2022	2023	Increase (Decrease)	Percent
20	Average Market Value of Typical Home	\$436,889	\$436,889		
21	Taxable Value (Market Assessment X 45%)	\$196,600	\$196,600		
22	Total School Taxes	\$1,979	\$2,038	\$59	3.0%
23	Manitoba Education Property Tax Credit	(\$525)	(\$525)		
24	Net School Taxes	\$1,454	\$1,513		

Net	\$59	4.1%
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