



2022-23
PRELIMINARY
BUDGET

Treaty Acknowledgement

Ojibwe

Ogo Pine Creek School Division gaa-niigaaniiwaad gikina'amaagewin, bebakaan Anishinaabeg zhigwa Wiisaakodewininiwag odakiiwaang. Omanaajitoonaawaa' ini agwi'idiwinan gaa-gii-ozhichigaadegin omaa akiing.



English

We would like to begin by acknowledging that the Pine Creek School Division operates on the traditional lands of the Anishinaabe. The Pine Creek School Division respects the Treaties that were made on this territory.

French

La Division scolaire de Pine Creek dirige ses opérations sur les terres traditionnelles du peuple Anishinaabe. La Division scolaire de Pine Creek respecte les traités qui ont été conclus sur ce territoire.

We are all Treaty People.

Pine Creek School Division Board Members

Chairperson: Randy Chambers

Vice-Chairperson: Susan Voesenek

Trustees:
Debi Barber
Stephanie Campbell
Marlene Craik
Rick Savitzky
Diedrich Toews



PCSD Administrators

Superintendent: Keith Murray

Secretary-Treasurer: Ash (Ashfaque) Nizamani

Questions?

The presentation will be available on our website
www.pinecreeksd.mb.ca

Questions/Comments during presentation can be sent to the email – we will answer at the end of the presentation:

pcsd@pinecreeksd.mb.ca

At the end of the presentation we will have time for some questions, we ask that you click on the raise hand tool.

Tonight's overview

Budget highlights and challenges.


PCSD funding and enrollments

Planned expenditures and surplus

Tax effects on the community

Pine Creek School Division Priorities

- To maintain status quo of level of services under current financial pressures.



"The province is once again directing divisions to cap increases to their local education property tax at 2 per cent for the 2022-23 school year. This 2% increase will be funded by Provincial Government."

...

...

"The province will also continue to ensure all school divisions receive no less than 98 per cent of the operating funding they received a year earlier."

...

Provincial Support: 2022-23 School Division Funding

2022-23 SCHOOL DIVISION FUNDING					
School Division	2022-23 Funding of Schools* (\$ millions)	2022-23 Property Tax Offset Grant (\$ millions)	2022-23 Total (\$ millions)	\$ Change Total (\$ millions)	2022-23 Wage Assistance (\$ millions)
Garden Valley	\$29.50	\$0.80	\$30.30	(\$0.20)	\$1.60
Prairie Spirit	\$13.40	\$0.60	\$14.00	\$0.00	\$0.80
Park West	\$10.30	\$0.40	\$10.70	\$0.00	\$0.90
Turtle Mountain	\$5.40	\$0.30	\$5.70	\$0.00	\$0.40
Pine Creek	\$7.00	\$0.30	\$7.40	\$0.00	\$0.50
Whiteshell	\$0.90	\$0.10	\$0.90	\$0.02	\$0.10
Swan Valley	\$11.40	\$0.60	\$12.00	\$0.08	\$0.60
Red River Valley	\$12.70	\$0.70	\$13.40	\$0.10	\$1.00
Prairie Rose	\$13.00	\$0.70	\$13.70	\$0.10	\$1.00
Southwest Horizon	\$8.90	\$0.60	\$9.50	\$0.10	\$0.70
Evergreen	\$8.90	\$0.50	\$9.40	\$0.10	\$0.60
Rolling River	\$9.80	\$0.50	\$10.30	\$0.10	\$0.70

Provincial Support: 2022-23 School Division Funding

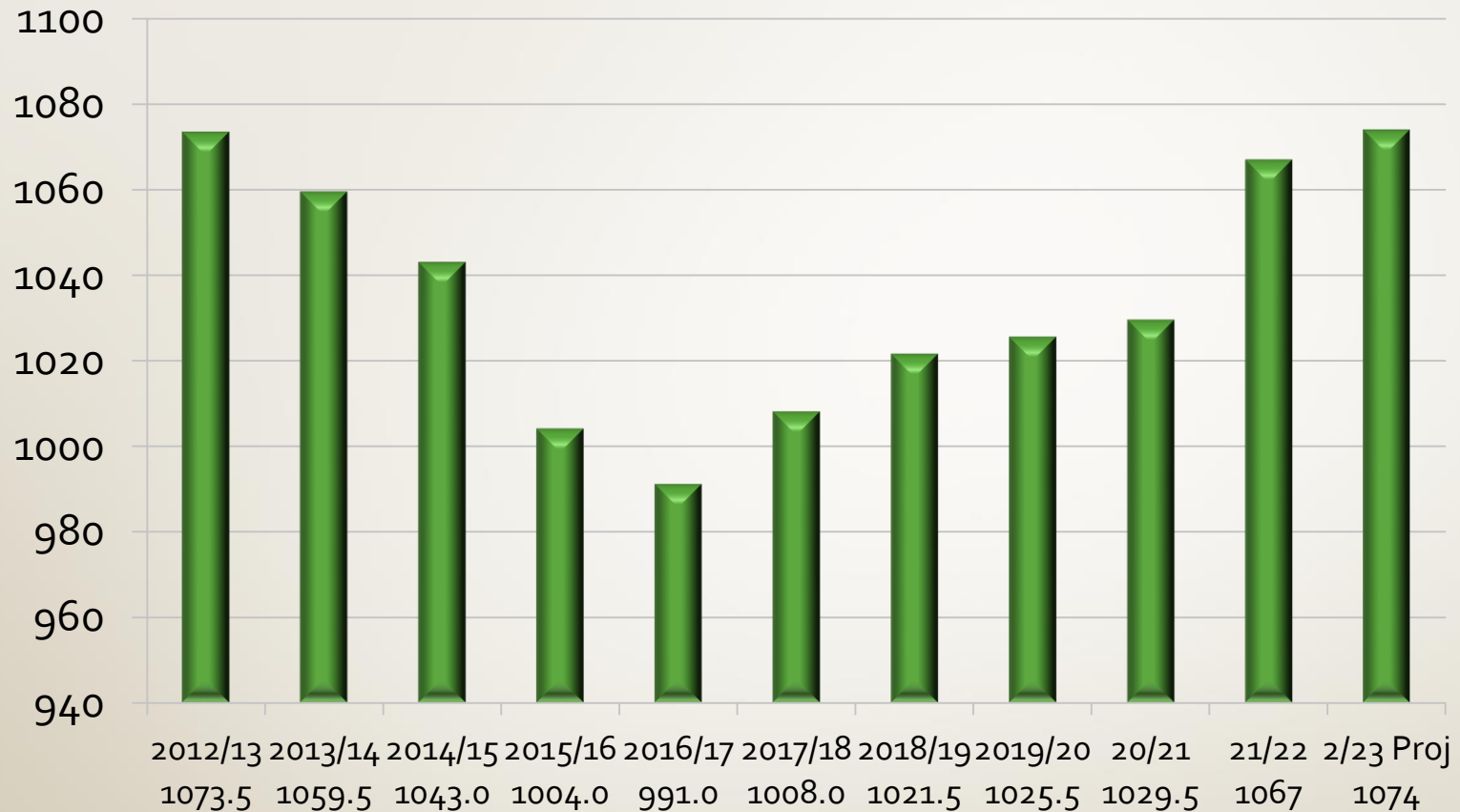
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School Division	2022-23 Funding of Schools* (\$ millions)	2022-23 Property Tax Offset Grant (\$ millions)	2022-23 Total (\$ millions)	\$ Change Total (\$ millions)	2022-23 Wage Assistance (\$ millions)
Portage La Prairie	\$18.90	\$0.80	\$19.60	\$0.40	\$1.40
Brandon	\$55.80	\$0.90	\$56.70	\$0.50	\$3.60
Seine River	\$31.90	\$1.00	\$32.80	\$0.60	\$1.80
Western	\$13.40	\$0.40	\$13.80	\$0.70	\$0.70
Border Land	\$17.20	\$0.70	\$17.90	\$0.80	\$1.00
Winnipeg	\$187.80	\$8.10	\$195.90	\$1.10	\$13.20
Seven Oaks	\$82.20	\$2.60	\$84.80	\$1.10	\$4.70
Sunrise	\$27.40	\$1.60	\$29.00	\$1.10	\$2.10
D.S.F.M.	\$58.70	\$1.60	\$60.30	\$2.00	\$2.70
St. James- Assiniboia	\$40.30	\$2.70	\$43.00	\$2.30	\$3.50
River East Transcona	\$100.20	\$3.80	\$104.00	\$3.20	\$6.50
Louis Riel	\$87.00	\$4.20	\$91.30	\$3.50	\$6.30

Provincial Support: 2022-23 School Division Funding

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Louis Riel	\$87.00	\$4.20	\$91.30	\$3.50	\$6.30
Pembina Trails	\$66.80	\$4.40	\$71.20	\$6.60	\$5.50

Enrolment History

■ FTE K=0.5



2018-19 Actual enrolment at Sep 30, 2018 was 1021.5 (+13.5)

2019/20 Actual enrolment at Sep30, 2019 was 1025.5 (+4.0)

2020/21 Actual enrollment was 1000.5 (-25.0)

2021/22 Actual enrollment is 1067 (+66.50)

2022/23 Projected enrollment is 1074 (+7)

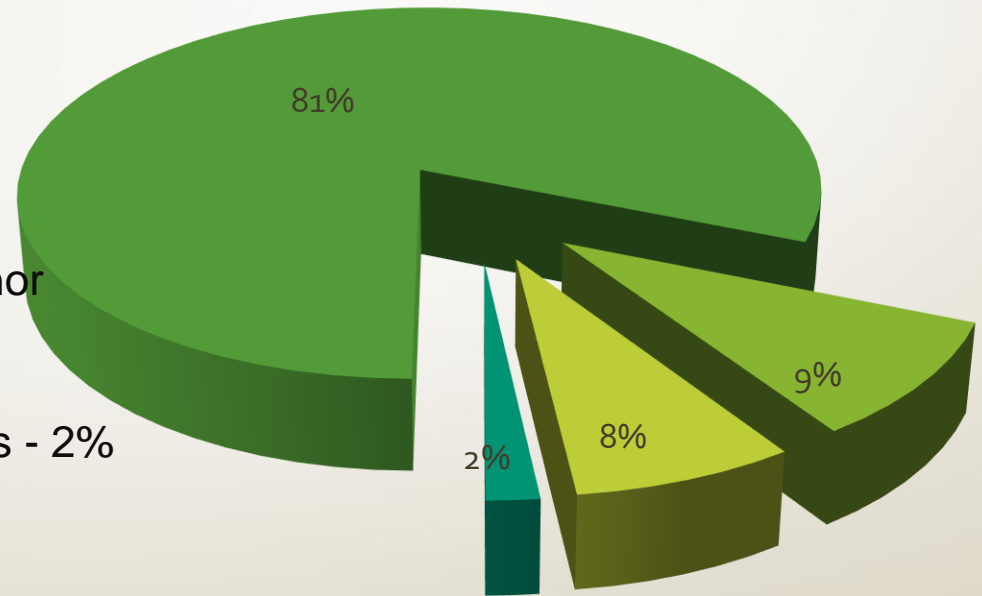
"2022-2023 Funding Highlights"

"No additional Funding for year 2022-23 COLA / wage pressure. No additional funding for 2018-19 1.6% increase, 2019-20 1.4% increase; 2020-21 0.5% increase.

Not budgeting for year 2022-23 COLA, this can only be budgeted by significant headcount cuts, which Division cannot afford to run without significant disruptions in delivery of services. ..."

Preliminary Expenditures By Object - \$16.5 Million Budget

- Salaries & Benefits - 81%
- Services - 9%
- Supplies, Materials and Minor Equipment - 8%
- Fiscal and Capital Transfers - 2%



Preliminary Expenses – Overview by Program

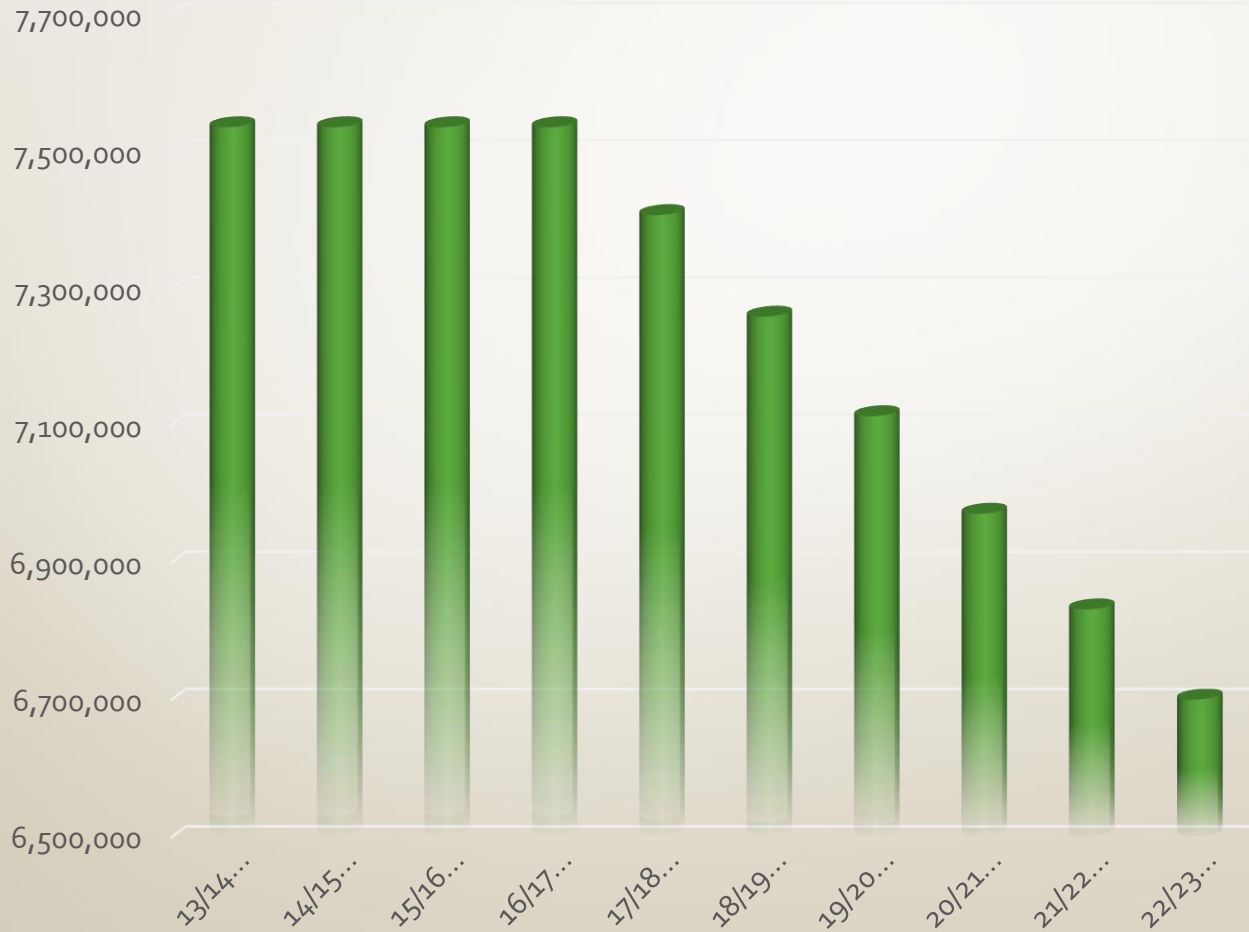
	Description	Totals	% of Budget	+/- \$	%
100	Regular Instruction	\$10,053,266	60.77%	+ 312,819	+ 3.21%
200	Student Support Services	1,965,392	11.88%	+ 183,129	+ 10.27%
400	Community Education	14,790	0.09%	0	0.00%
500	Divisional Administration	569,107	3.44%	15,494	2.79%
600	Pupil Support Services	472,183	2.85%	0	0.00%
700	Student Transportation	1,506,328	9.11%	146,969	10.81%
800	Operations/Maintenance	1,696,698	10.26%	60,934	3.72%
900	Fiscal/Capital	264,177	1.60%	+ 9,944	+3.91%
	Totals	\$16,541,941		+ 728,188	+4.60%
	Transfers to Capital	0		0	
	Grand Totals	\$16,541,941			

PINE CREEK BUDGET SPENDING HISTORY

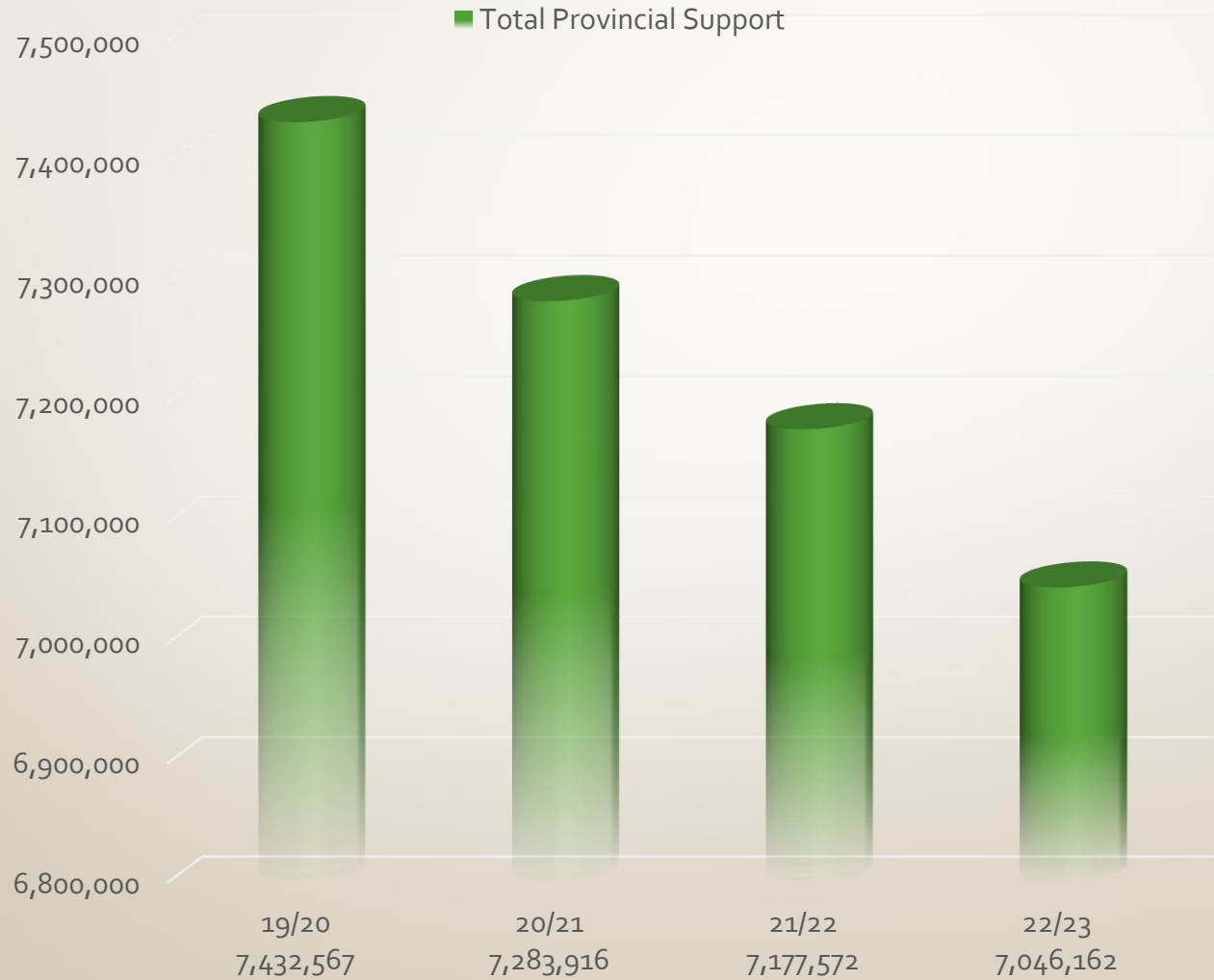


PROVINCIAL TOTAL OPERATING SUPPORT HISTORY

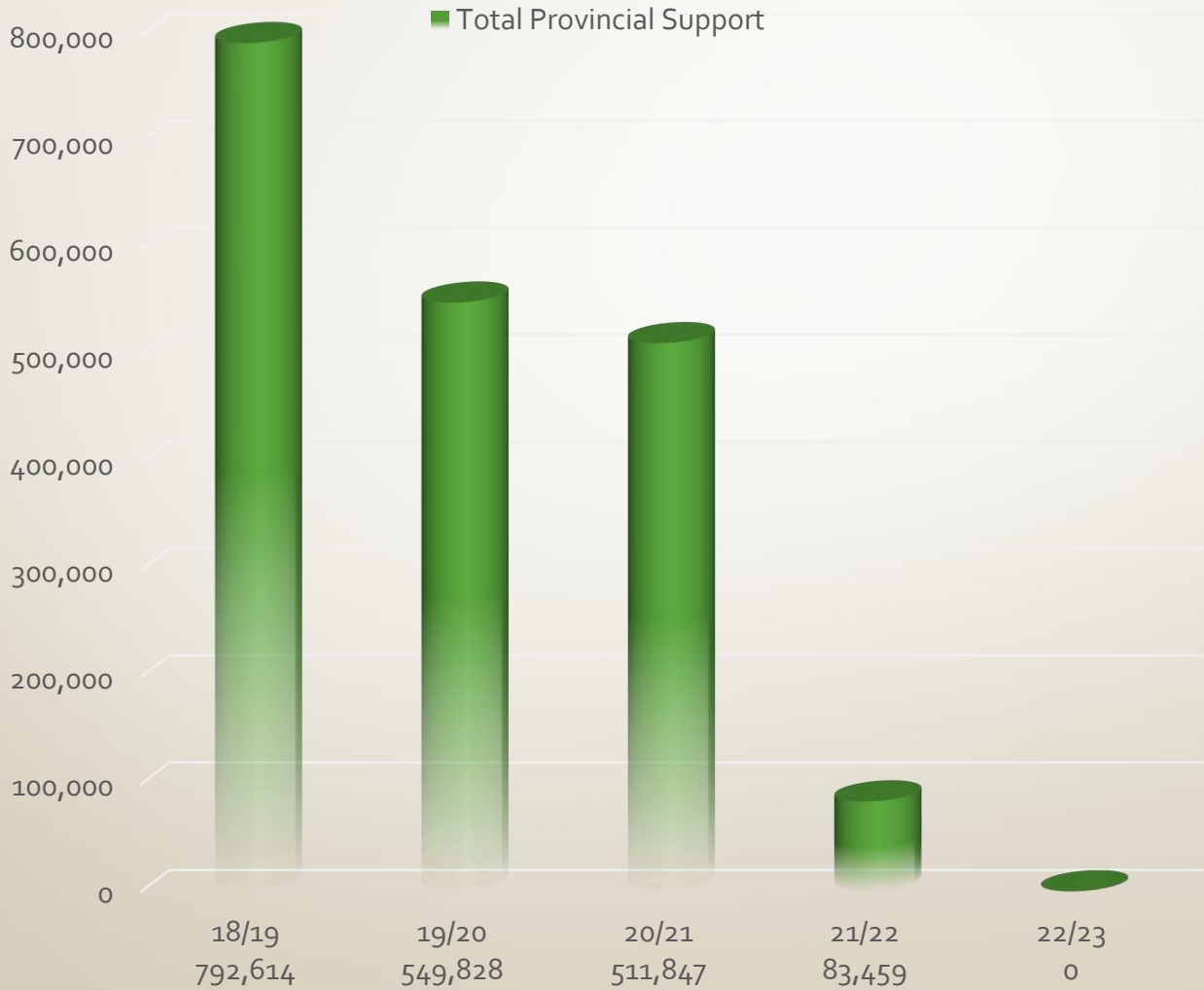
■ Total Provincial Support



PROVINCIAL SUPPORT: TOTAL FUNDING

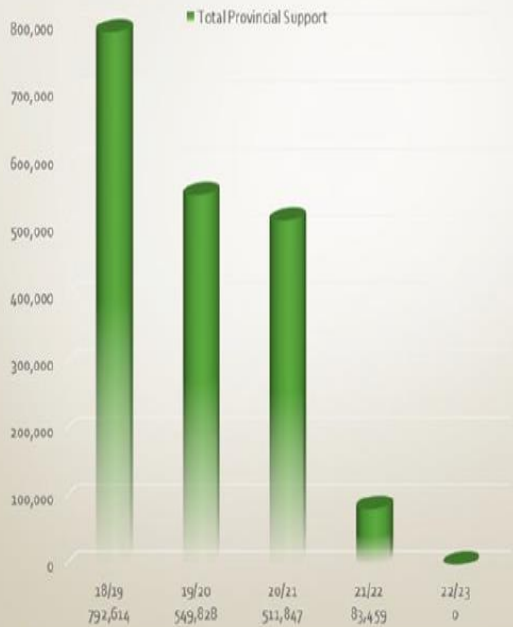


PROVINCIAL SUPPORT: FORMULA GUARANTEE

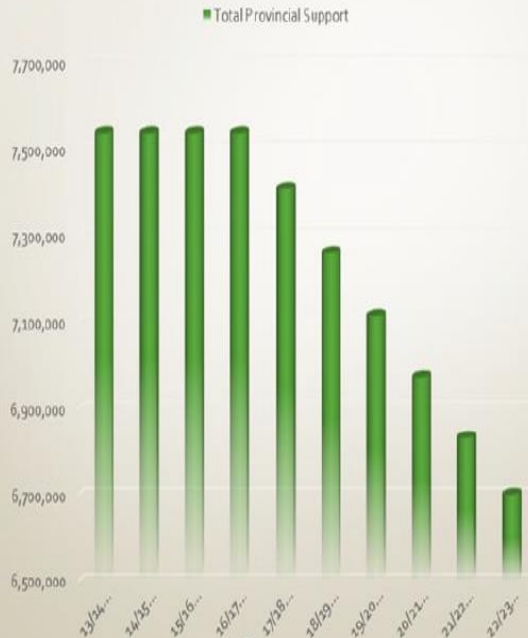


Provincial Support: Pine Creek School Division - Current Scenario

PROVINCIAL SUPPORT: FORMULA GUARANTEE



PROVINCIAL TOTAL OPERATING SUPPORT HISTORY



PROVINCIAL SUPPORT: TOTAL FUNDING



CHANGE IN SUPPORT FROM 2021/2022 ESTIMATE TO 2022/2023 ESTIMATE

	DSF2021-22P2	DSF2022-23E2	Difference		2021/2022 Rate	2022/2023 Rate
	2021/2022	2022/2023	Amount	%		
	ESTIMATE	ESTIMATE				
Base Support	\$3,862,708	\$3,905,653	\$42,945	1.1%		
Categorical Support	1,655,245	1,674,794	19,549	1.2%		
Equalization Support	1,154,801	1,044,356	(110,445)	(9.6%)		
School Building (D-Grant) Support	75,600	75,600	0	0.0%		
Formula Guarantee	83,459	0	(83,459)	(100.0%)	98%	98%
Total Operating Support	\$6,831,813	\$6,700,403	(\$131,410)	(1.9%)		
Tax Incentive Grant (TIG)	\$166,108	\$166,108	\$0	0.0%		
TIG Guarantee (TIGG)	\$146,570	\$146,570	\$0	0.0%		
Total Operating including TIG & TIGG	\$7,144,491	\$7,013,081	(\$131,410)	(1.8%)		
Additional Funding for Special Needs	\$33,081	\$33,313	\$232	0.7%		
Total including Additional Funding for Special Needs	\$7,177,572	\$7,046,394	(\$131,178)	(1.8%)		

Pine Creek: Current Budget, no operating surplus for 2022-23

Pine Creek School Division

31-Mar-21

OPERATING FUND SCHEDULE OF REVENUE AND EXPENSES

Budget for the Year Ending June 30, 2022

Revenue

Provincial Government	8,674,148
Federal Government	-
Municipal Government - Property Tax	6,784,605
- Other	-
Other School Divisions	45,000
First Nations	-
Private Organizations and Individuals	-
Other Sources	50,000
	<u>15,553,753</u>

Expenses

Regular Instruction	9,740,447
Student Support Services	1,782,263
Adult Learning Centres	-
Community Education and Services	14,790
Divisional Administration	553,613
Instructional and Other Support Services	473,284
Transportation of Pupils	1,359,359
Operations and Maintenance	1,635,764
Fiscal	254,233
	<u>15,813,753</u>

Current Year Operating Surplus (Deficit)	(260,000)
Net Transfers from (to) Capital Fund	0
Net Current Year Surplus (Deficit)	<u>(260,000)</u>

Understanding Cost & Funding Models

Fundamental *Cost* Driver: Classroom

Fundamental *Funding* Driver: Number of students

***Cost* to operate a school division from year to year is mainly fixed.**

***Funding* varies slightly with variations in enrollment.**

This *cost* and *funding* model gives urban school divisions edge over rural school divisions.

During last half decade, Pine Creek had been losing *funding* 2% annually, and on the other hand, government increased funding for Manitoba Education

Transportation expenses are highly under funded

Pine Creek School Division

26-Oct-21 Pine Creek School Division

26-Oct-21

OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA For the Year Ended June 30, 2021

Operating of Schools Program

Base Support

Instructional Support	1,976,139
Additional Instructional Support for Small Schools	24,918
Sparsity	329,200
Curricular Materials	61,530
Information Technology	63,581
Library Services	94,346
Student Services	338,638
Counselling and Guidance	85,117
Professional Development	47,173
Physical Education	18,625
Occupancy	789,165

3,828,432

Categorical Support

Transportation 671,659

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

For the Year Ended June 30

FUNCTION \ OBJECT	100	200	300	400	500	600	700	800	900	2021	2020
	Regular Instruction	Student Support Services	Adult Learning Centres	Education and Services	Divisional Administration	Instructional and Other Support Services	Transportation of Pupils	Operations and Maintenance	Fiscal		
Salaries	8,591,205	1,514,506	-	263	372,367	285,994	828,519	629,843		12,402,717	12,091,118
Employees Benefits and Allowances	648,568	115,140	-	17	29,846	25,161	76,658	88,118		1,183,508	903,518
Services	360,427	102,717	-	100	134,713	55,433	25,240	515,542		1,194,172	1,248,715
Supplies, Materials and Minor Equipment	780,737	33,400	-	10,488	13,710	28,975	349,710	269,074		1,486,098	1,042,727
Interest and Bank Charges									7,720	7,720	8,748
Bad Debt Expense										0	1,727
Transfers	36,009	-	-	-	-	-	-	-	(PAYROLL TAX) 292,544	328,553	297,135
TOTALS	10,616,946	1,765,763	0	10,868	550,656	375,567	1,280,127	1,702,577	300,264	16,602,768	15,593,688

+ Bus Purchases

2022 -2023 ESTIMATED TOTAL REVENUES

Provincial Government & Funding Formula	\$6,700,403	-2.32%
Includes \$0 in Formula Guarantee, plus Base, Categorical & Equalization		
Other Provincial Support	\$2,198,650	+ 21.16%
<i>Special Needs \$482k, General Support Grant \$245k, EYEG \$30k, LTA18C \$20k</i>		
Other School Divisions	\$ 45,000	+ 0.00%
Transfer Fees for School of Choice @ \$1,300 per student; TMO Consortium Fee		
Private Organizations and Other	\$ 50,000	+ 0.00%
Interest Income; Donations, User Fees, Other Org.		
Total Estimated Revenue	\$ 8,994,053	+2.56%

What is the Special Levy?

The special levy is the municipal tax requirement requested by the Pine Creek School Division to the Municipalities.

The difference between the funding from the province and the district budget is raised through the Special Levy. ...

The province has directed the Special Levy amount remain frozen at 2020 level, and has provided a Property Tax Offset Grant (PTOG) in place of all increases.

How will this affect my taxes?

2022 Special Levy	\$7,771,261 (+ 0%)
PCSD Assessment	\$614,548,620 (+1.01%)

Levy / Assessment x 1,000 = Mill Rate

Mill Rate	12.65 (-0.12 or 0.97% decrease)
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2022 PORTIONED SCHOOL ASSESSMENT
Pine Creek School Division

Municipality	Residential	Farm	Other	Total	Ratios
142 MUNICIPALITY OF GLENELLA-LANSDOWNE	4,156,430	17,831,240	253,800	22,241,470	0.03619155
155 MUNICIPALITY OF NORTH CYPRESS-LANGFORD	2,488,480	3,177,230	2,564,240	8,229,950	0.01339186
156 MUNICIPALITY OF NORTH NORFOLK	102,316,630	145,854,800	90,878,960	339,050,390	0.55170638
163 RM OF PORTAGE LA PRAIRIE	316,810	2,093,930	0	2,410,740	0.00392278
188 MUNICIPALITY OF NORFOLK TREHERNE	3,766,880	7,750,240	48,950	11,566,070	0.01882043
197 RM OF VICTORIA	1,996,230	4,941,500	13,780	6,951,510	0.01131157
200 MUNICIPALITY OF WESTLAKE-GLADSTONE	55,495,710	144,626,570	23,976,210	224,098,490	0.36465543

2021 PORTIONED SCHOOL ASSESSMENT
Pine Creek School Division

Municipality	Residential	Farm	Other	Total	Ratios
142 MUNICIPALITY OF GLENELLA-LANSDOWNE	3,900,070	17,867,190	255,750	22,023,010	0.03619893
155 MUNICIPALITY OF NORTH CYPRESS-LANGFORD	2,347,930	3,177,800	2,564,240	8,089,970	0.01329738
156 MUNICIPALITY OF NORTH NORFOLK	101,001,970	144,891,100	90,680,520	336,573,590	0.55322161
163 RM OF PORTAGE LA PRAIRIE	316,810	2,093,930	0	2,410,740	0.00396250
188 MUNICIPALITY OF NORFOLK TREHERNE	3,520,330	7,742,760	48,950	11,312,040	0.01859345
197 RM OF VICTORIA	1,866,290	4,933,930	127,530	6,927,750	0.01138705
200 MUNICIPALITY OF WESTLAKE-GLADSTONE	53,581,250	143,967,020	23,503,000	221,051,270	0.36333908

How will this affect my taxes?

Tax Year	Tax Status	Assessed Value 2019	Assessed Value 2020, 10.8% increase	Portioned Assessment	Portioned Assessment			Mill Rate	Education Tax	Change in Tax
2020	Taxable Residential	\$ 205,000.00	\$ 227,138.47	0.45	\$ 102,212.31	1000	\$ 102.21	12.84	\$ 1,312.41	\$ 20.91
2020	Taxable Farm Proper	\$ 400,000.00	\$ 443,197.02	0.26	\$ 115,231.22	1000	\$ 115.23	12.84	\$ 1,479.57	\$ 23.57
2020	Taxable Commercial	\$ 600,000.00	\$ 664,795.52	0.65	\$ 432,117.09	1000	\$ 432.12	12.84	\$ 5,548.38	\$ 88.38
2019	Taxable Residential	\$ 205,000.00		0.45	\$ 92,250.00	1000	\$ 92.25	14	\$ 1,291.50	
2019	Taxable Farm Land	\$ 400,000.00		0.26	\$ 104,000.00	1000	\$ 104.00	14	\$ 1,456.00	
2019	Taxable Commercial	\$ 600,000.00		0.65	\$ 390,000.00	1000	\$ 390.00	14	\$ 5,460.00	

D C D E

Ratios for Pine Creek School Division: 2021

(To be used after you have entered your special requirement in the budget an

Locality	Assessment Ratios	Levy Amount	
MUNICIPALITY OF GLENELLA-LANSDOWNE (142)	0.03619893	281,311.00	●
MUNICIPALITY OF NORTH CYPRESS-LANGFORD (155)	0.01329738	103,337.00	●
MUNICIPALITY OF NORTH NORFOLK (156)	0.55322161	4,299,228.70	●
RM OF PORTAGE LA PRAIRIE (163)	0.00396250	30,794.00	●
MUNICIPALITY OF NORFOLK TREHERNE (188)	0.01859345	144,495.00	●
RM OF VICTORIA (197)	0.01138705	88,492.00	●
MUNICIPALITY OF WESTLAKE-GLADSTONE (200)	0.36333908	2,823,603.00	●
			●
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			●
			●
Total of Ratios & Tax Notices >	1.00000000	7,771,260.70	(a)
Special Levy on Special Levy Form >		7,771,260.70	(b)

Operating Surplus

Surplus is an emergency funding source.

It decreases borrowing and absorbs the costs of unexpected expenditures or revenue decreases.

PCSD has not applied deficit budgeting since the 2014/15 year when operating surplus levels were at the lowest they have been in ten years.

Provincial Government mandated School Divisions no longer exceed 4% surplus in January 2016; compliance to occur at June 30, 2016.

Closing Accumulated Operating Surplus, as at:

June 2015	2.8%	\$349,430
June 2016	3.8%	\$482,481
June 2017	3.8%	\$474,737
June 2018	3.9%	\$493,032
June 2019	3.9%	\$515,374
June 2020	3.9%	\$515,090
June 2021	3.4%	\$442,659
Year 2021-22 estimated Deficit		(\$442,659)
Net Operating Surplus after current year deficit budget		\$0

June 30, 2022 surplus estimated to be \$0 at this time, subject to change due to contingent expenses between now and end of June.

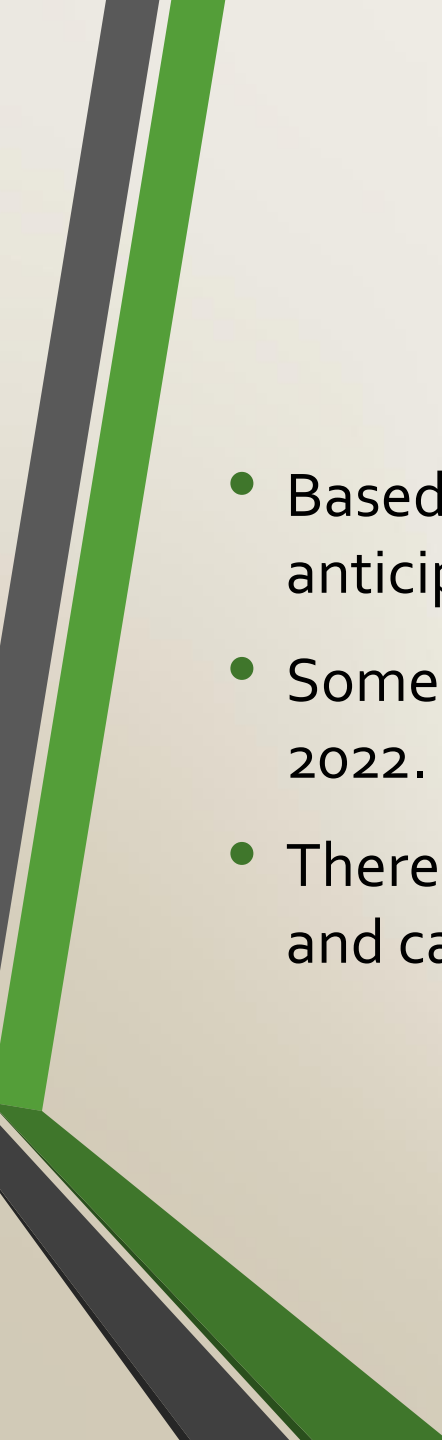
All contingent situations will draw on surplus throughout the 2021/22 year.

Budget 2022-23 Shortfall

Preliminary Budgeted Expenses	\$16,541,941	+ 4.60%
Less: Provincial Funding Formula	\$7,046,394	- 1.9%
Less: Other Provincial & Other Revenues	\$ 874,998	+ 109.7%
Less: 2020/21 Special Requirement *	\$8,476,351	+ 2.0%
Budget Shortfall	\$ -490,189	+ 88.53%
<p>*Province Dictated no increase in Special Levy for Municipalities; Special Levy increase of no more than 2% will be funded by Province which is termed as PTOG.</p>		
	-	


Budget: Comparative Review

Description	2022-2023	2021-2022	Variance
Provincial Funding Formula	6,700,403	6,831,813	-131,410
Other Provincial & Other Revenues	874,998	417,137	457,861
Special Requirement	8,476,351	8,310,146	166,205
Total Revenue	16,051,752	15,553,753	497,999
Total expenses	16,541,941	15,813,753	728,188
Net Surplus (Deficit)	(490,189)	(260,000)	
Operating Surplus: Before Budget	0	264,093	
Transfers from Capital Surplus to Operating Surplus	490,189	0	
Operating Surplus: After Budget	0	4,093	

- 
- Based on the numbers shared today, we are not anticipating the loss of jobs for any permanent staff.
 - Some term positions may not be filled in September 2022.
 - There will be some incremental changes to all operating and capital budgets in order to reach a balanced budget.

Next Steps

- The Board welcomes your feedback on the 2022/2023 budget. If you are interested in this opportunity, you may:
 - Provide written feedback in the form of email, or in an envelope as a hard copy to DO, prior to noon on Monday, March 21st
- PCSD Board will approve the Budget at the Regular Board Meeting on March 22nd, 2022.
- The 2022/23 Budget file is sent to Public Schools Finance prior to March 31, 2022.
- We will now take a few minutes for questions. Please click on the raise hand option if you have a question.



**Thank you
for attending!**