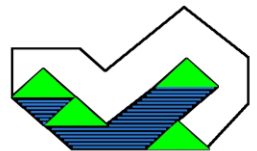


# School District of Mystery Lake

2021 / 2022 Public Budget presentation

Wednesday, February 24, 2021



*Success for All*



# Treaty 5 Acknowledgement

We would like to begin by acknowledging that we are signatories of Treaty Five and that we reside in the traditional territory of the Nisichawayasihk Cree Nation.

We are all Treaty people.



# Questions ?

For those joining through ZOOM, the chat section will be monitored throughout tonight's presentation

For those watching through Facebook Live, you may email questions to: [sdml@mysterynet.mb.ca](mailto:sdml@mysterynet.mb.ca)

The presentation will be available on our website

<https://www.mysterynet.mb.ca/>

[Documents>>Finance>>Budget Presentation](#)



# Tonight's overview

Budget highlights and challenges

District funding and enrollments

Planned expenditures and surplus

Tax affects on the community

# GUIDING PRINCIPLES

Our Vision - *Success for All*

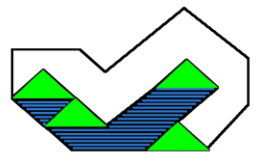
Core Ethical Values – *Respect, Integrity, Empathy, Responsibility and Humility*

Ensuring safe learning environments in schools

Providing educational services and programming

Building stronger community by advocating for local education

Managing public funds responsibly



*Success for All*



# Factors Affecting 21/22 Budget

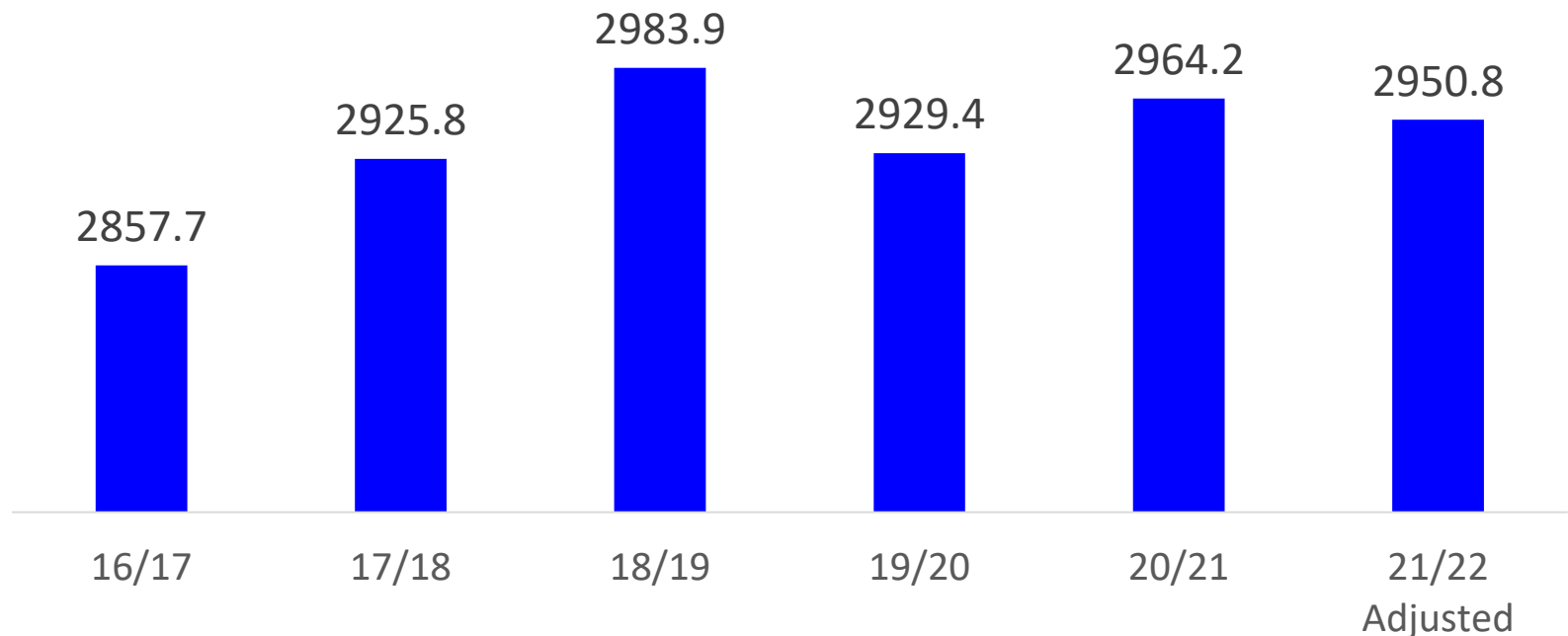
- Post pandemic – mental health and academics
  - Increased demand for student supports
  - Recovery learning
- Special needs funding shortfalls
  - \$1.97 million support vs \$4.6 million expenditures
- Student population imbalances
- Managing inflationary and enrollment pressures within directed limitations
  - Operating expenditure increase of 2.84% for continuation of current programs and services
  - Zero impact to ratepayers (\$108 K grant in its place)
- Provincial K to 12 review upcoming release

# Enrollment (Eligible)

Provincial funding is based on enrollment from prior year

- Adjusted enrollment used for 21/22 funding
  - Included homeschooling, students not in attendance (Code 300) and Manitoba Statistic amounts for kindergarten

Note: Enrollment September 30, 2020 = 3074.0 (2788.3 FTE)



# 2021-2022 BUDGET HIGHLIGHTS

## Funding of Schools adjustments:

Mitigates effects of COVID absenteeism, homeschool enrollments and increased expenditures due to the pandemic

- Enrollment Funding  
(2950.8 vs 2788.3 actual FTE)  
\$550,000

<b>Enrollments</b>			
	30-Sep-19	30-Sep-20	Inc/Dec
R.D. Parker	961	936	-2.60%
Burntwood	375	350	-6.67%
Deerwood	253	243	-3.95%
Ecole Riverside	389	411	5.66%
Juniper	275	244	-11.27%
Wapanohk	557	522	-6.28%
Westwood	358	368	2.79%
<b>TOTAL Division</b>	<b>3,168</b>	<b>3,074</b>	<b>-2.97%</b>

Division Enrollment Feb 2021 = 2954 down 6.76% from 2019/20

- Additional Special Needs funding \$101,510
- Tax Incentive Grant (TIG) phase out suspended \$245,000
- Property Tax Offset Grant \$108,057 (vs raising municipal taxes)





# Provincial Funding Cycle

- February 1<sup>st</sup> – provincial funding **announced** for the following school year
- March 31<sup>st</sup> - School budgets for the following year submitted to the province
- December/January – provincial funding for the current year **adjusted** from the funding **announced**

# Provincial Funding

## Adjustments current year 2020/21 (December/January)

*\$149,103 adjustment \*\**

	2020/21 Funding Announced	2020/2021 Funding Adjusted	
Base Support	9,184,161	9,176,950	-0.08%
Categorical	5,091,069	4,966,715	-2.44%
Equalization	17,731,332	17,713,794	-0.10%
School Buildings (D)	82,860	82,860	0.00%
	<b>32,089,422</b>	<b>31,940,319</b>	-0.46%

# Upcoming Provincial Funding

changes from 2020/21  
(February 1<sup>st</sup>)

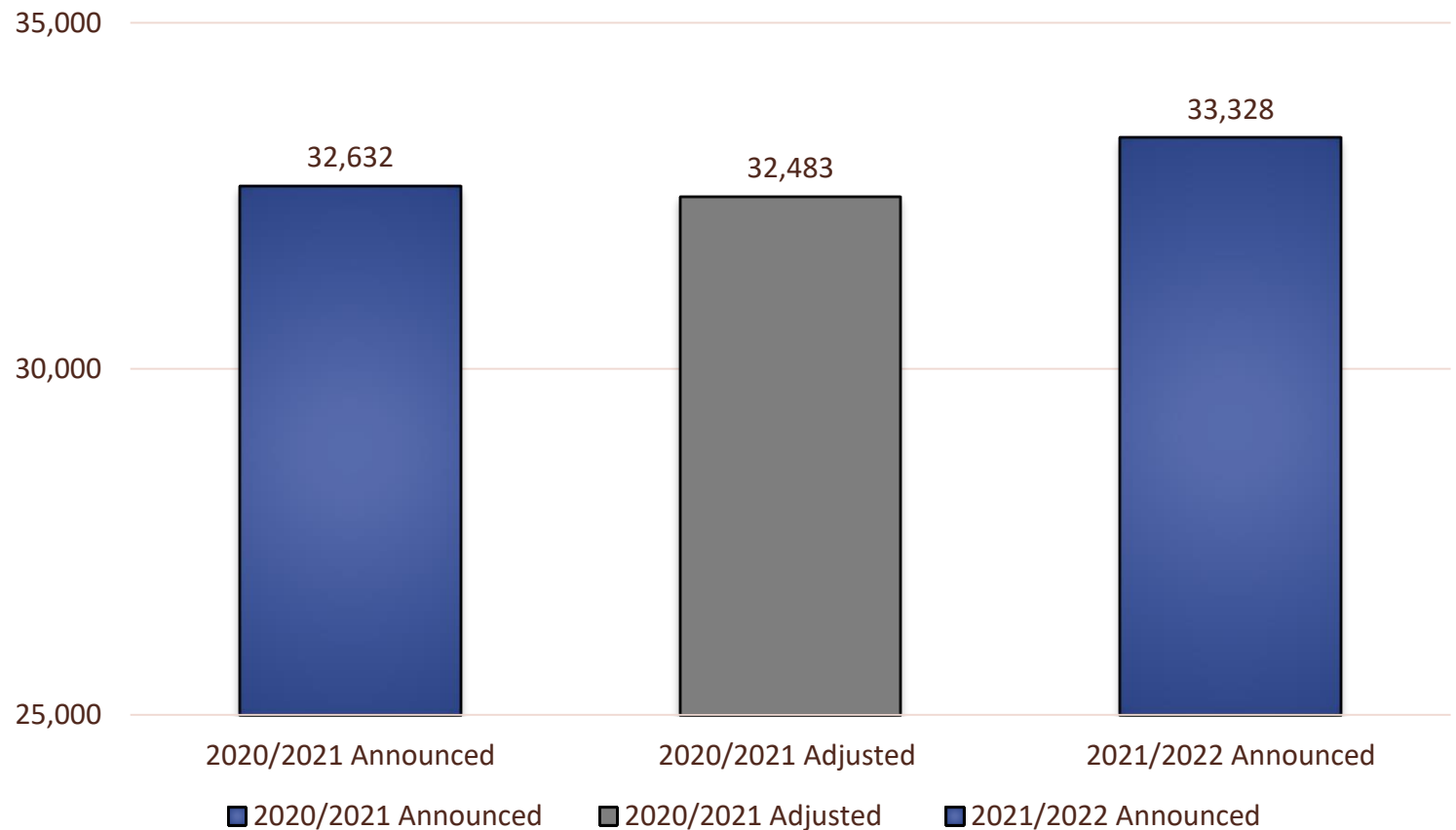
\$845,000 increase

	2021/22 Funding Announced	2020/21 Funding Adjusted	
Total Operating Support	32,785,450	31,940,319	
Tax Incentive Grant(TIG)	543,025	543,025	
Total Funds including TIG	33,328,475	32,483,344	2.60%

20/21 <b>Announced</b> Funding plus TIG	32,632,447
Student support reduction	131,565
Equalization reduction	17,538
20/21 <b>Adjusted</b> Funding plus TIG	<u>32,483,344</u>

21/22 Announced Funding plus TIG	
20/21 Adjusted Funding	32,483,344
2.5% Increase announced	845,131
21/22 <b>Announced</b> Funding (includes TIG)	<u>33,328,475</u>

## Funding (in thousands)



# Funding Announcement comparisons

	2021/22 Funding Announced	2020/21 Funding Announced	
Base Support	9,141,651	9,184,161	-0.46%
Categorical	4,992,431	5,091,069	-1.94%
Equalization	18,467,238	17,731,332	4.15%
School Buildings (D)	82,620	82,860	-0.29%
	<b>32,683,940</b>	<b>32,089,422</b>	1.85%
Tax Incentive Grant(TIG)	543,025	543,025	0.00%
Addnl Special Needs	101,510	-	
Total Funds including TIG	<b>33,328,475</b>	<b>32,632,447</b>	2.13%

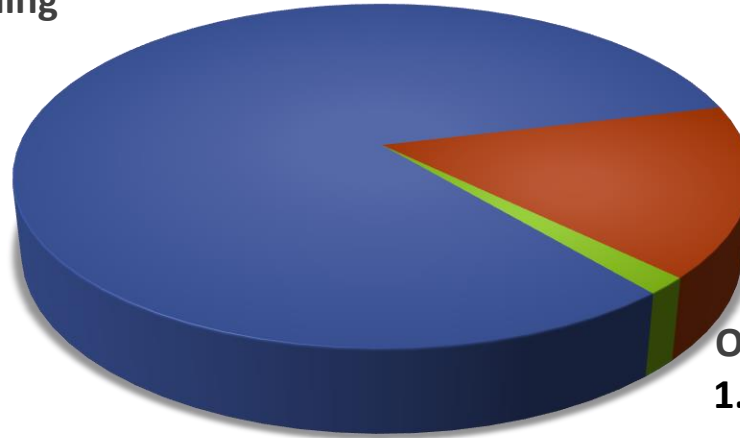


**Provincial funding and local taxes...**

**Where are your dollars going?**

# 2021/2022 REVENUE

Provincial Funding  
82.32%

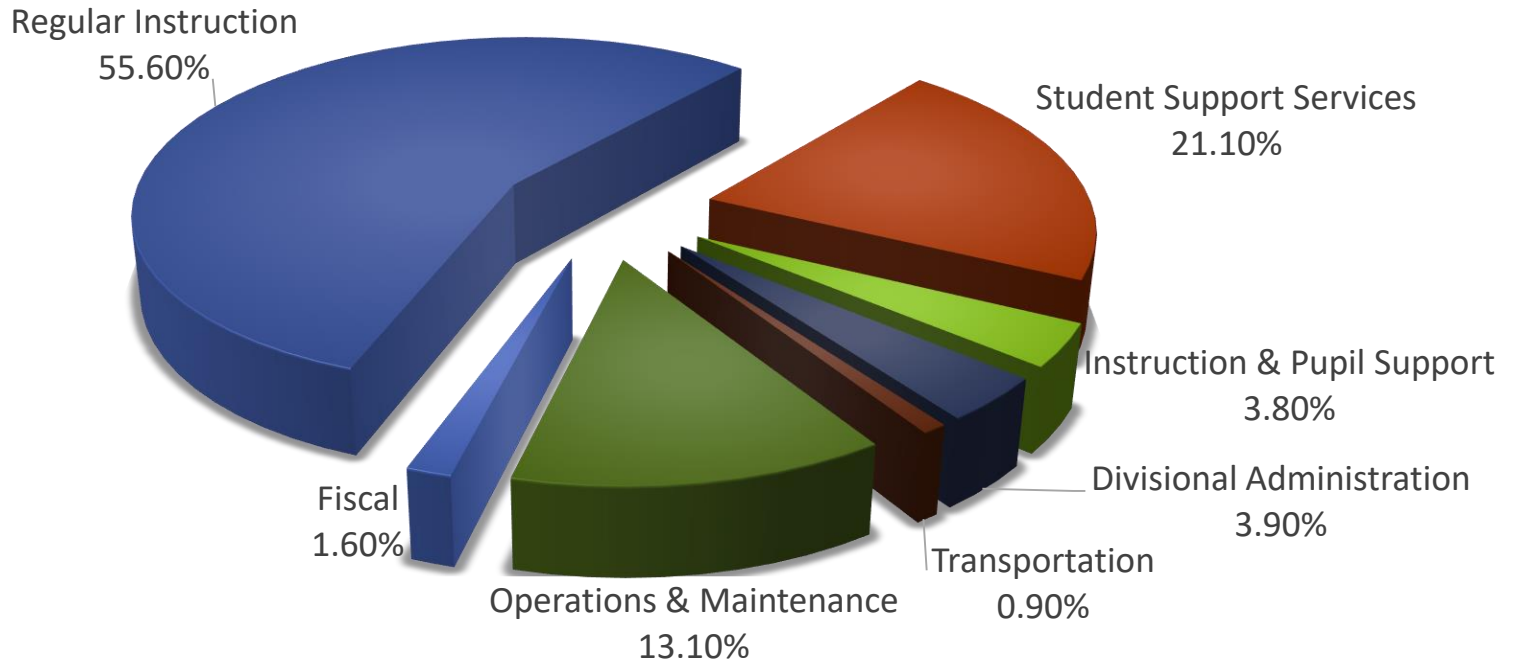


Property Taxation  
16.06%

Other  
1.62%

2021/22 Budget		
Provincial Funding Formula	\$ 32,822,450	74.94%
Other Provincial	3,231,453	7.38%
<b>Total Provincial revenue</b>	<b>36,053,903</b>	<b>82.32%</b>
Other	710,500	1.62%
Property Taxation	7,033,875	16.06%
<b>Total Revenue</b>	<b>\$ 43,798,278</b>	

# 2021/2022 EXPENSES



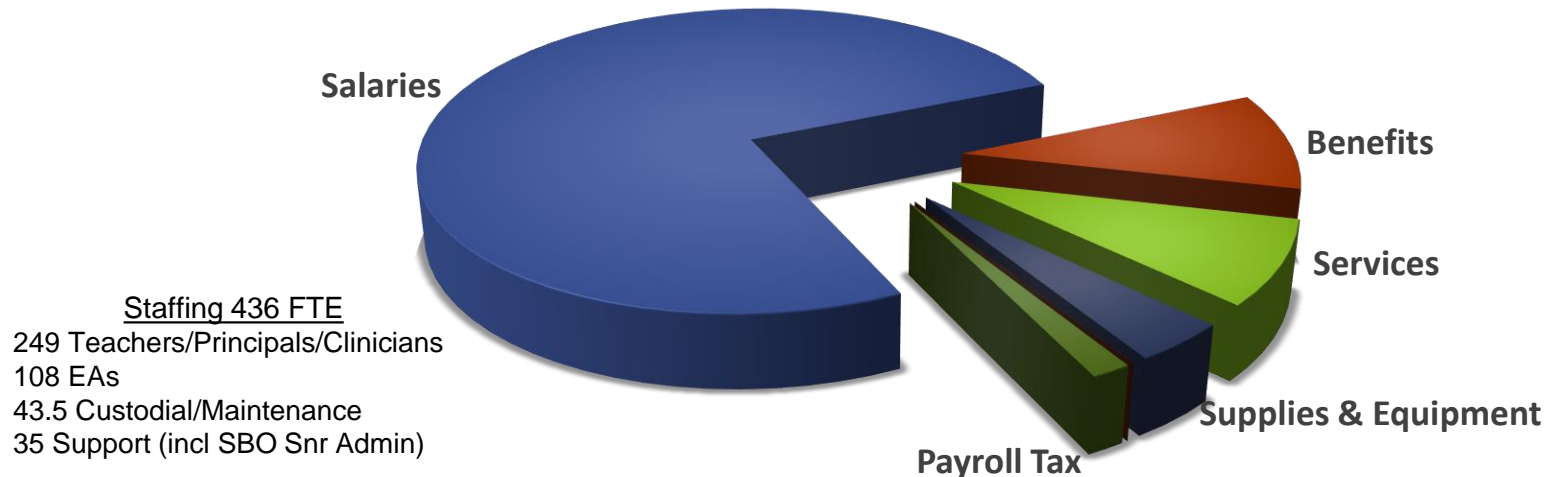
<b>Instructional</b>		
Regular Instruction	\$ 24,465,577	55.6%
Student Support Services	9,283,386	21.1%
Instructional and Pupil Support Services	1,654,962	3.8%
<b>Support</b>		
Divisional Administration	1,725,257	3.9%
Transportation	390,000	0.9%
Operations and Maintenance	5,757,846	13.1%
Fiscal (payroll tax)	720,520	1.6%
<b>Total 2021/2022 Budget</b>	<b>\$ 43,997,548</b>	



# Budget Comparison 21/22 to 20/21

	2021/2022		2020/2021		Inc/Dec
Salaries	33,384,591	75.88%	32,950,137	77.02%	434,454
Employee Benefits	4,371,353	9.94%	3,573,135	8.35%	798,218
Services	3,750,044	8.52%	3,423,750	8.00%	326,294
Supplies, Material, Equipment	1,762,740	4.01%	2,119,240	4.95%	(356,500)
Interest, Bank Charges	4,000	0.01%	3,000	0.01%	1,000
Bad Debt expense	-	0.00%	2,500	0.01%	(2,500)
Transfers (Payroll Tax)	724,820	1.65%	710,655	1.66%	14,165
	<b>43,997,548</b>		<b>42,782,417</b>		<b>1,215,131 2.84%</b>

Note: \$239,270 of surplus is required to balance 2021/22 budget





# 2021/2022 Budget includes

- 5.0 FTE increase in Custodial (Day cleaners)
- 1.0 FTE Family Outreach (Division Funded)
- Recovery learning and well-being strategies
  - Full Day Kindergarten continuing at Wapanohk
  - 1.0 FTE increase in support (Mino Pimatisiwin Time Jpr & BW)
  - Numeracy and Speech Language (SLP) to be filled
  - Clinical Service backlogs
- Partnerships
  - Jordan's Principle
  - Student Transit Strategy



**So.... how does this affect our  
community**

**What about taxes????**



# What is the Special Levy?

The Special Levy is the municipal tax requirement requested by the School District to the City of Thompson.

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

The province has directed all property taxes remain frozen at 2020 levels, and has provided a Property Tax Offset Grant in place of all increases.

# What is the Mill Rate?

A mill rate is the amount of tax raised per dollar of assessed value of property. School District mill rates are calculated using 45% of the property value – referred to as the *portioned school assessment*

**1 mill raises \$1.00 on \$1,000 of assessment**

$$\text{Mill rate} \times \frac{\text{Portioned Assessment}}{1,000} = \text{SPECIAL LEVY}$$

# Home owner taxes – a comparison

Roll	- 2018 -	- 2019 -	-2020 -	-2021 -	DIFF	
Number	18.62	18.548	20.751	20.47	'21 vs '20	
3730	3,079.28	3,067.38	3,176.92	3,133.75	(43.17)	-1.36%
7200	1,209.93	1,205.25	1,214.93	1,198.42	(16.51)	-1.36%
53300	3,897.07	3,882.00	3,984.70	3,930.55	(54.15)	-1.36%
142200	1,717.70	1,711.05	1,639.82	1,617.54	(22.28)	-1.36%
149100	2,093.07	2,084.98	1,982.54	1,955.60	(26.94)	-1.36%
191200	1,937.22	1,929.73	1,859.28	1,834.01	(25.27)	-1.36%
194200	1,902.03	1,894.68	1,804.18	1,779.66	(24.52)	-1.36%
221500	1,710.99	1,704.38	1,693.05	1,670.04	(23.01)	-1.36%
379700	1,200.71	1,196.07	1,160.76	1,144.99	(15.77)	-1.36%

Note: Sample property assessments remain unchanged (2018 values)

# Special Levy + Mill rate - historical

2015	8,064,623	17.628
2016	8,700,083	18.530
2017	8,697,977	18.578
2018	8,695,155	18.623
2019	8,660,374	18.548
2020	8,982,294	20.751
2021	8,906,065 (proposed)	20.470



# Requirement For Surplus

- Surplus is an emergency funding source
- Stabilizes local taxes
- Decreases borrowing and absorbs the costs of unexpected expenditures or revenue decreases
- Provincial requirements limit the maximum surplus to be 4% of expenditures (\$1.71M)



# OPERATING FUND SURPLUS

Estimated Surplus June 30/21	\$ 1,511,500
Approved designations	(\$ 316,387)
<ul style="list-style-type: none"><li>• RDPC Band Room &amp; AC/AHU</li><li>• District Accessibility projects</li><li>• Holdback funds WCS project</li></ul>	
To balance 2021/2022 budget	(\$ 239,270)
Estimated Surplus June 30/22 (2.17%)	\$ 955,843

Note: 4.0% allowable limit (or \$1.76 million)



# 2021-2022 Maintenance

Ongoing regular maintenance upgrade schedule will continue for all facilities

Asphalting - parking and entrances at various locations

Capital project funded by the province

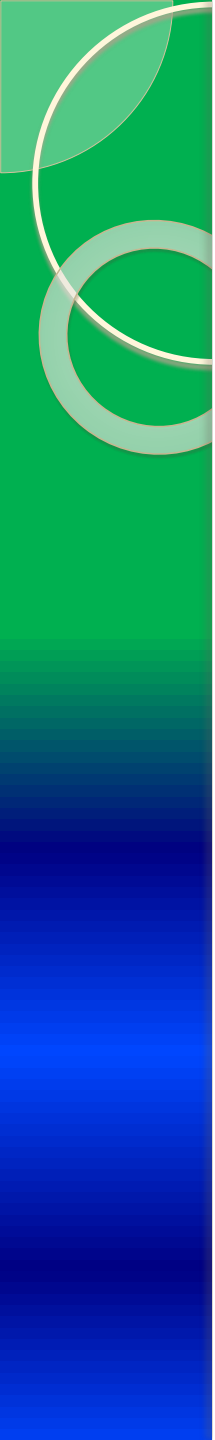
SCHEMATIC DESIGN at RDPC

- Steam heating replacement; dust extraction system; envelope update and 3,200 sq.ft. of instruction space



# Challenges ...

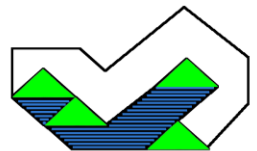
- Post pandemic unknown  
(Mental health, class sizes, enrollments)
- Challenging demographics  
(Socio-economic disparity, complex student situations)
- Diversity and complexity of student programming and needs, recovery learning, strained waitlists
- Transiency rates over extend resources
- Attracting specialized positions (Speech, French, Cree)
- Upcoming release of K-12 Provincial review
- Provincial Funding 82% and restricted taxation



# The 2021/22 Budget:

- Aligns with District priorities
  - Student well-being
  - Literacy & numeracy
  - Student graduation
  - Career development
  
- Partnering in Community
  - Commitment to stakeholders
  - Commitment to sustainability
  - Fiscal responsibility

**Thank you for attending.**



*Success for All*