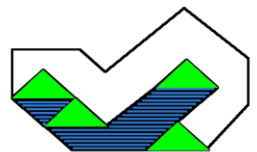


# School District of Mystery Lake

2020 / 2021 Public Budget presentation

February 24, 2020



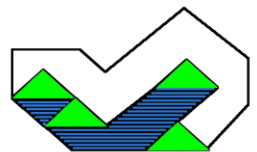
*Success for All*

## ***Mission***

*The School District of Mystery Lake will empower each student's learning potential and develop socially responsible lifelong learners with a strong sense of self-worth by providing a diversity of educational experiences.*

## ***Ethical Values***

*Respect, Integrity, Empathy, Responsibility and Humility*



*Success for All*



# This evening's overview

- Budget highlights and challenges
- Enrollments and district funding
- Planned expenditures and surplus
- Tax effects on the community



# GUIDING PRINCIPLES

Our community faces significant pressure on the local tax base. We are certain our voices are a vital component in our local education.

As community stakeholders we are committed to:

- Providing educational services and programming
- Truth and Reconciliation Commission Calls to Action and building bridges to reconciliation
- Maintaining expenditures within the funding available
- Administration cost management

# 2020-2021 BUDGET HIGHLIGHTS

- Funded enrollment increased 1.3%  
(36.8 students)

All elementary populations increased this past year

	18/19	19/20			18/19	19/20
Riverside	365	389		Deerwood	246	253
Wapanohk	505	557		Burntwood	363	375
Juniper	270	275		Westwood	347	358

- Operating expenditure increase of 1.89%
- Special Requirement increase 0.61%  
(Local taxation – maximum allowed 2.0%)



# Factors Affecting 20/21 Budget

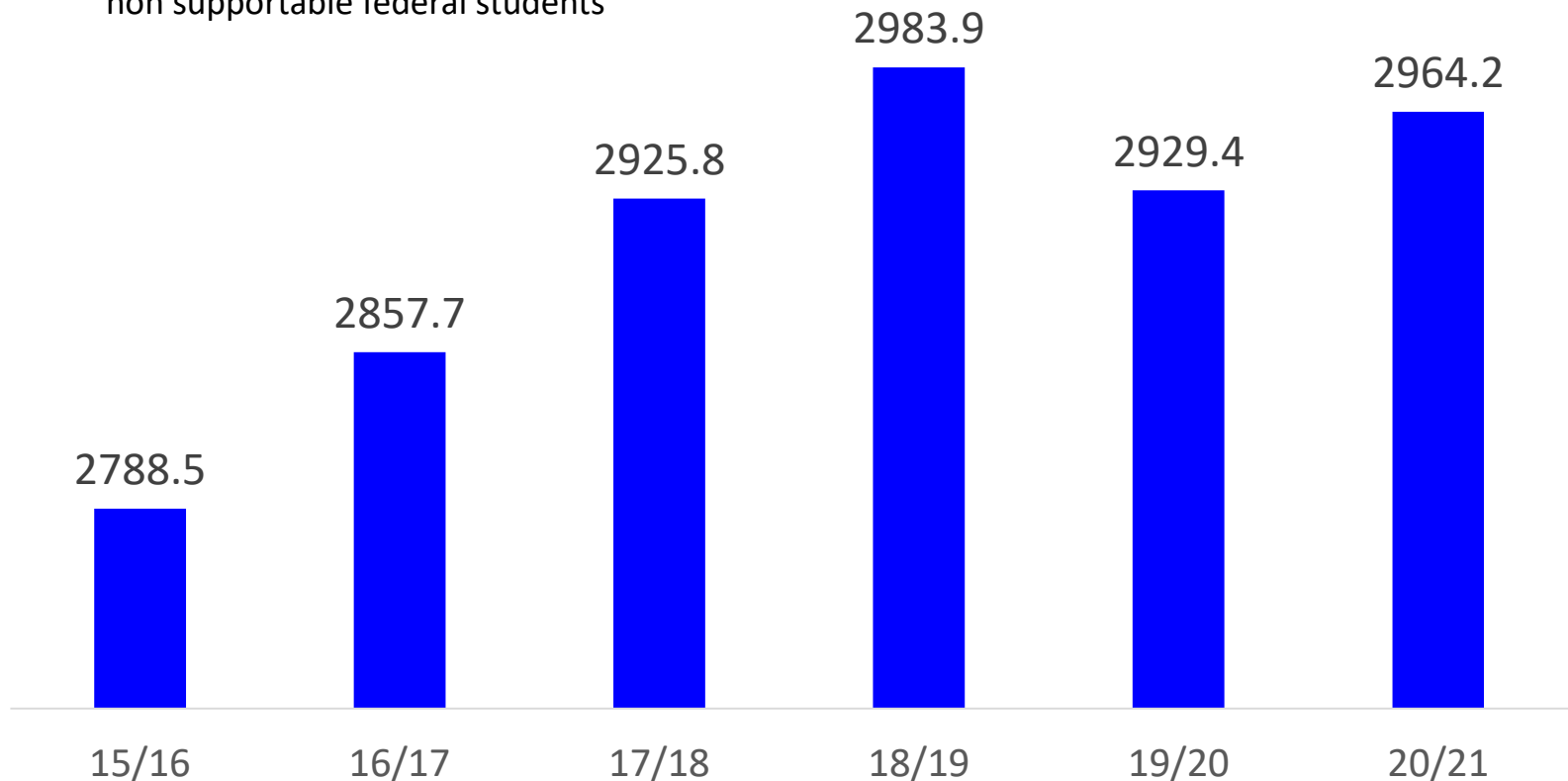
- Student population imbalances
- Increased demand for student supports
- Special needs funding unchanged since 2016  
((\$1,971,901.00 vs \$3 million+ expenditures))
- Managing inflationary and enrollment pressures within directed limitations
  - Minimal impact to ratepayers (2% maximum increase)
  - 15% reduction in management announced in media
    - (awaiting provincial direction)
- Provincial K to 12 review to be released March 31, 2020

# Enrollment (Eligible)

Provincial funding is based on *eligible* enrollment figures from the prior year

Enrollment September 30, 2019: 3168.0 (up from 3101 prior year)

Difference between actual and eligible enrollment is Kindergarten students funded at 0.5 and non supportable federal students





# 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 changes for current year 2019/20 (December/January)

*\$663,565 adjustment \*\**

	2019/20 Funding Announced	2019/2020 Funding Adjusted	
Base Support	9,103,206	9,097,796	-0.06%
Categorical	5,114,212	5,081,356	-0.64%
<b>**Equalization</b>	<b>17,168,744</b>	<b>16,543,445</b>	<b>-3.64%</b>
School Buildings (D)	83,100	83,100	0.00%
	<b>31,469,262</b>	<b>30,805,697</b>	<b>-2.11%</b>

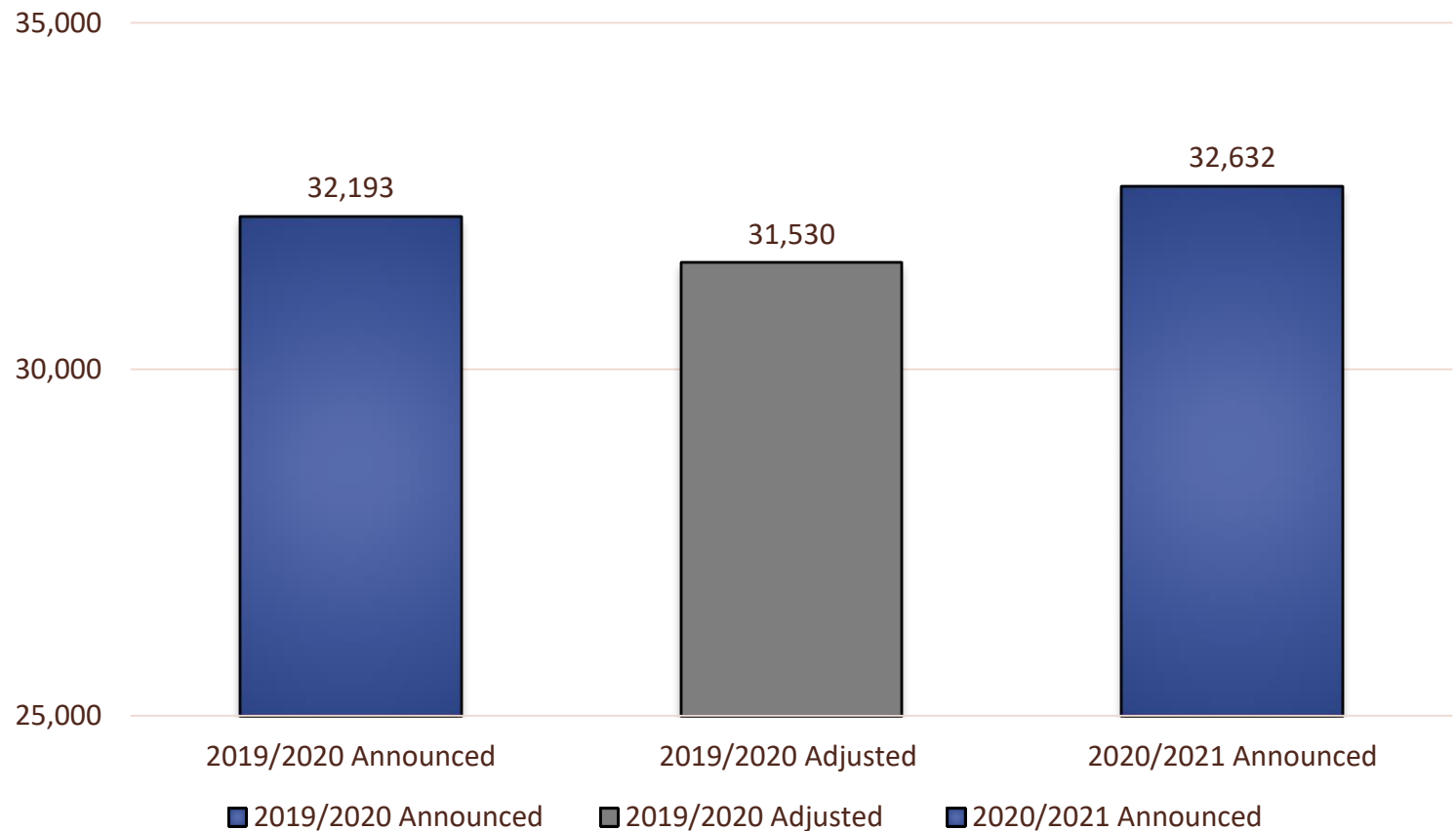
# Upcoming Provincial Funding changes from 2019/20 (February 1<sup>st</sup>)

	2020/21 Funding Announced	2019/2020 Funding Adjusted	
Total Operating Support	32,089,422	30,805,697	
Tax Incentive Grant(TIG)	543,025	724,033	
Total Funds including TIG	<b>32,632,447</b>	<b>31,529,730</b>	3.50%

19/20 <b>Announced</b> Funding plus TIG	32,193,295
Student support reduction	38,266
Equalization reduction	625,299
19/20 <b>Adjusted</b> Funding plus TIG	<u>31,529,730</u>

20/21 Announced Funding plus TIG	
19/20 Adjusted Funding	31,529,730
3.5% Increase announced	1,102,717
20/21 <b>Announced</b> Funding (includes TIG)	<u>32,632,447</u>

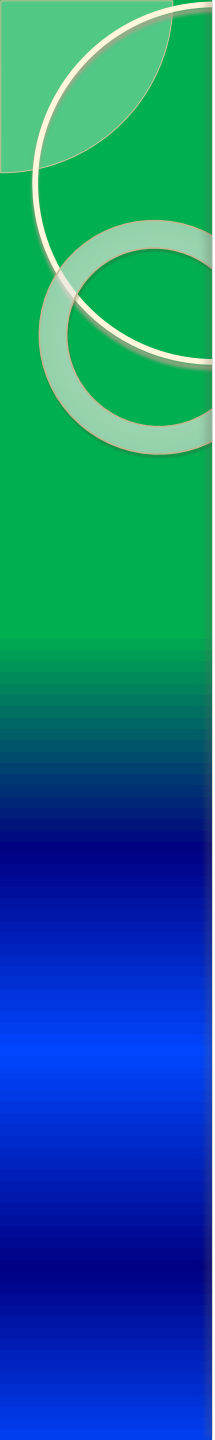
## Funding (in thousands)



# Funding Announcement comparisons

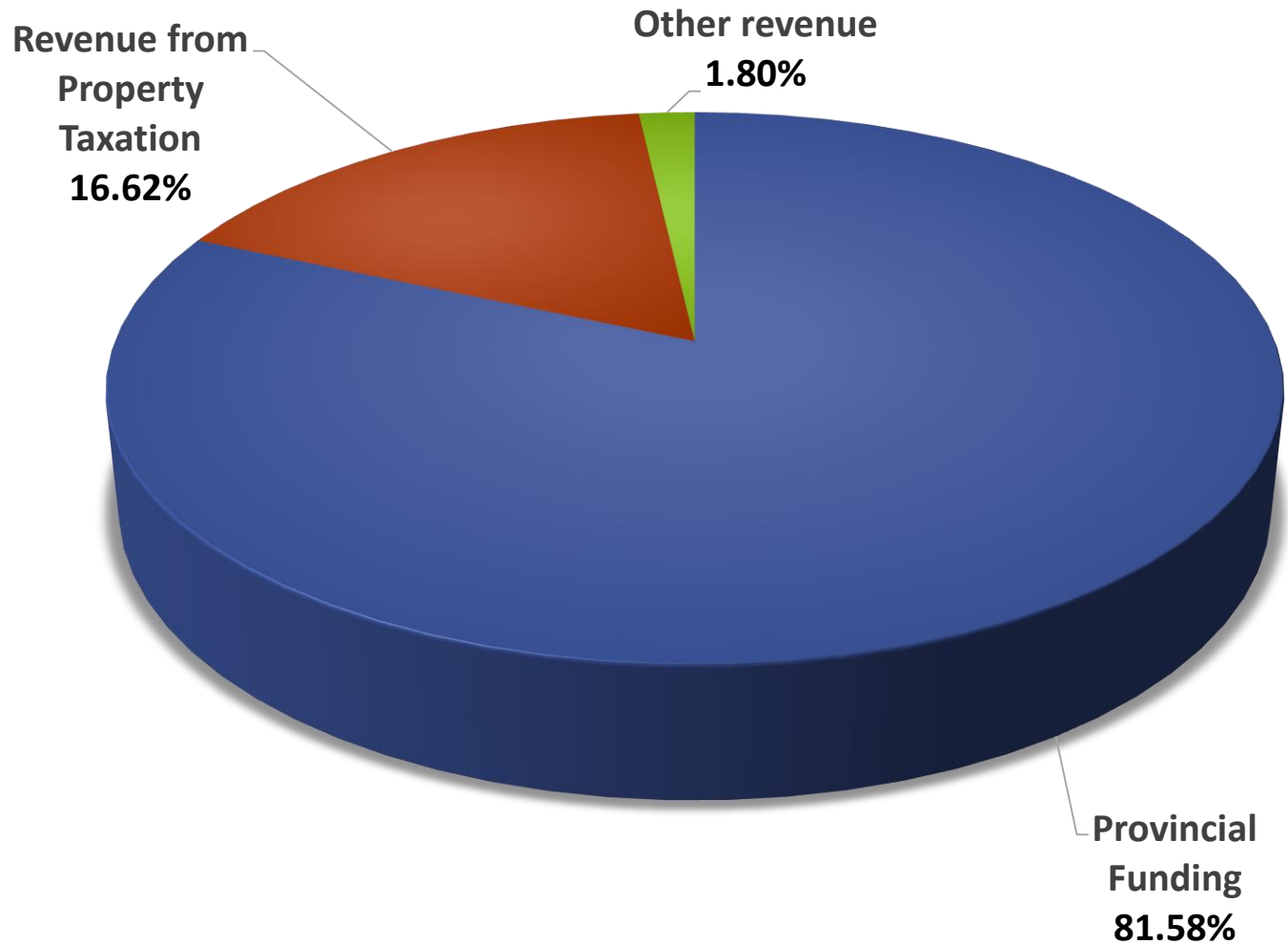
	2020/21 Funding Announced	2019/20 Funding Announced	
Base Support	9,184,161	9,103,206	0.89%
Categorical	5,091,069	5,114,212	-0.45%
Equalization	17,731,332	17,168,744	3.28%
School Buildings (D)	82,860	83,100	-0.29%
	<b>32,089,422</b>	<b>31,469,262</b>	1.97%
Tax Incentive Grant(TIG)	543,025	724,033	-25.00%
Total Funds including TIG	<b>32,632,447</b>	<b>32,193,295</b>	1.36%

36.8 students increased in 20/21	2964.2 vs 2927.4 in 19/20
Funding increase due to student enrollment	398,397



Provincial funding and local  
taxes...  
where are the dollars going?

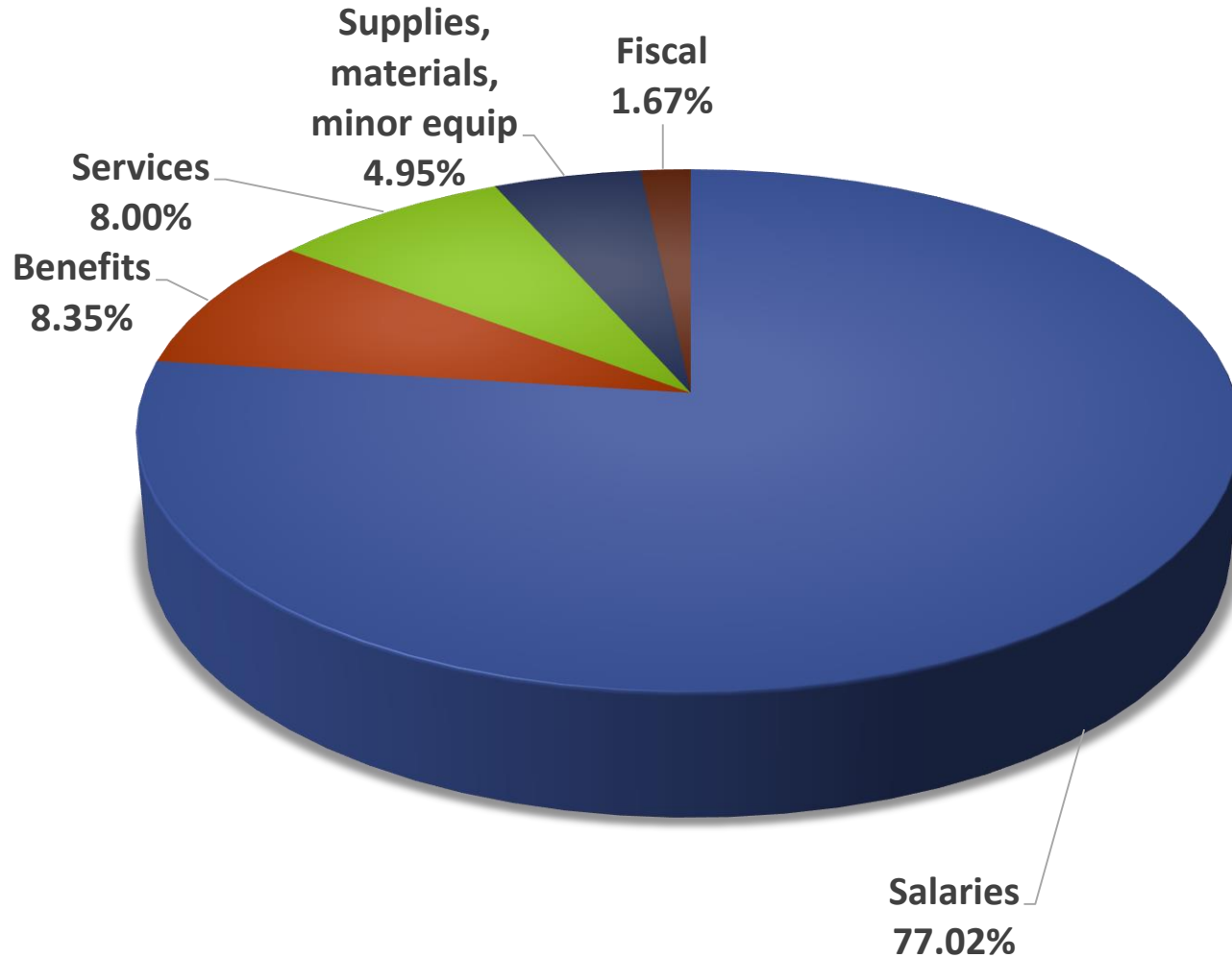
# 2020/2021 REVENUE



# REVENUE

	2020/21 Budget	
Provincial Funding Formula	\$31,826,422	74.34%
Other Provincial revenue	3,100,717	7.24%
Total Provincial Revenue	34,927,139	81.58%
Other Revenue	771,000	1.80%
Revenue from Property Taxation	7,114,278	16.62%
Total Revenue	\$42,812,417	

# 2020/2021 EXPENSES





# Budget Comparison 20/21 to 19/20

	2020/2021	2019/2020
	TOTALS	TOTALS
Salaries	32,950,137	32,622,070
Employee Benefits	3,573,135	3,273,117
Services	3,423,750	3,566,200
Supplies, Materials and Minor Equipment	2,119,240	1,782,840
Loan Interest and Bank Charges	3,000	3,000
Bad Debt Expense	2,500	2,500
Transfers	710,655	710,300

42,782,417	41,960,427
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# Changes for 20/21 include

- 0.5 FTE increase in School Administration
- 1.0 FTE increase in Resource
- 1.0 FTE increase in Custodial
- 3.0 FTE increase in Educational Assistants
  
- Partnership opportunities
  - Jordan's Principle
  - Student Transit Strategy
  - Multi-party tenders to achieve economies of scale



So.... how does this affect  
our community

What about taxes????



# What is the Special Levy?

The Special Levy is the 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.

# 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**

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

# Special Levy + Mill rate - historical

2013	7,813,726	18.528
2014	7,814,122	17.726
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
	(proposed)	

# Home owner taxes – a comparison

Roll Number	- 2017 -	- 2018 -	- 2019 -	-2020 -	DIFF	
	18.58	18.62	18.548	20.751	'20 vs '19	
3730	3,564.29	3,079.28	3,067.38	3,176.92	109.55	3.57%
7200	1,256.66	1,209.93	1,205.25	1,214.93	9.68	0.80%
53300	3,332.69	3,897.07	3,882.00	3,984.70	102.69	2.65%
142200	1,632.07	1,717.70	1,711.05	1,639.82	(71.23)	-4.16%
149100	1,994.93	2,093.07	2,084.98	1,982.54	(102.44)	-4.91%
191200	1,861.16	1,937.22	1,929.73	1,859.28	(70.46)	-3.65%
194200	1,854.47	1,902.03	1,894.68	1,804.18	(90.50)	-4.78%
221500	1,707.32	1,710.99	1,704.38	1,693.05	(11.32)	-0.66%
379700	1,175.56	1,200.71	1,196.07	1,160.76	(35.30)	-2.95%
Avg Taxes	2,042.13	2,083.11	2,075.06	2,057.35	(17.70)	-0.85%



# The 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 30/20	\$ 2,744,710
Approved designations	(\$ 373,976)
<ul style="list-style-type: none"><li>• RDPC Band Room</li><li>• District Accessibility projects</li></ul>	
Prior period pension valuation	(\$ 600,000)
<ul style="list-style-type: none"><li>• Applied to 20/21 benefits</li></ul>	
Estimated Surplus June 30/21 (4.14%)	\$ 1,770,734

Note: 4.0% allowable limit (or \$1.71 million)



# 2020-2021 Maintenance

Regular maintenance upgrade schedule will continue for all facilities

District wide asphaltting

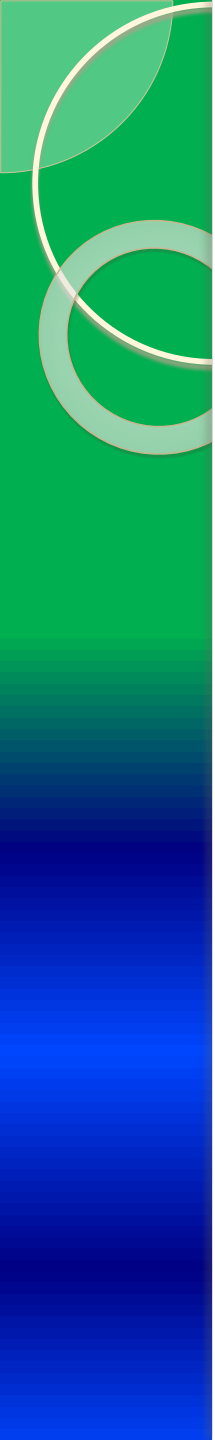
Anticipated capital project funded by the province

- Structural roof assessment (34,400 sf) Burntwood School



# Challenges and Opportunities

- Enrollment trends / population growth
- Diversity and complexity of student programming and needs
- Transiency throughout the school year strains our limited resources
- Attracting specialized positions (French, Cree, Speech)
- Challenging demographics (poverty, kids in care)
- Provincial Funding = 82%
- K-12 Provincial recommendations (potential amalgamation)



# The 2020/21 Budget:

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



Questions?