



School District of Mystery Lake

2022 / 2023 Public Budget presentation

Thursday, February 24, 2022



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

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 enrollments

Planned expenditures and surplus

Zero 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

Managing public funds responsibly



Success for All



Factors Affecting 22/23 Budget

- Post pandemic – mental health and academics
 - Increased demand for student supports
 - Recovery learning
- Special needs funding shortfalls
 - \$1.97 million support
 - Additional funds provided in the amount of \$101,000
 - \$4.4 million expenditures planned for special needs program delivery within the \$9.1 million Student Support Services budget
- Student population imbalances
- Managing inflationary and enrollment pressures within directed limitations
 - Operating expenditure increase of 2.6% from current year budget for continuation of current programs and services
 - Zero impact to ratepayers (\$185 K grant in its place)

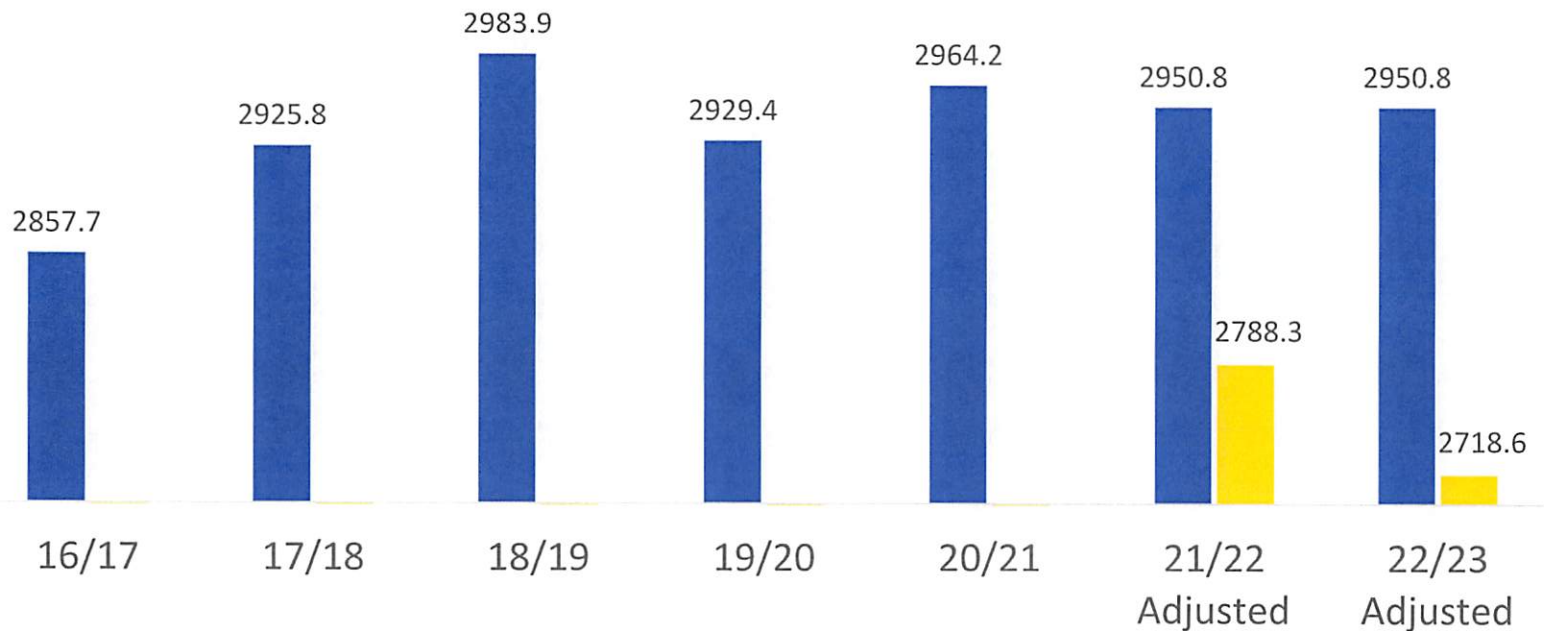
Enrollment (Eligible)

Provincial funding is based on enrollment from prior year

- Adjusted enrollment used for 22/23 funding (same as 21/22)
 - Included homeschooling, students not in attendance (Code 300) and Manitoba Statistic amounts for kindergarten

Note: Enrollment September 30, 2021 = 2960.0 (2718.6 FTE)

September 30, 2020 = 3074.0 (2788.3 FTE)



2022-2023 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 2718.6 actual FTE)
\$2,549,556

Enrollments	30-Sep-19	30-Sep-20	30-Sep-21	Inc/Dec
R.D. Parker	961	936	931	-0.53%
Burntwood	375	350	352	0.57%
Deerwood	253	243	224	-7.82%
Ecole Riverside	389	411	358	-12.90%
Juniper	275	244	256	4.92%
Wapanohk	557	522	499	-4.41%
Westwood	358	368	340	-7.61%
TOTAL Division	3,168	3,074	2,960	-3.71%

- Funding for contractual wage increase \$1,365,500
- Additional Special Needs funding \$101,510
- Tax Incentive Grant (TIG) phase out suspended \$245,000
- Property Tax Offset Grant \$185,798 (vs raising municipal taxes)



Provincial Funding Cycle

- February 1st – provincial funding **announced** for the following school year
- March 31st - School budgets for the following year submitted to the province
- December/January – funding for the current year **adjusted** from the funding **announced**
(21/22 adjustment received February 18th)

Provincial Funding

Adjustments current year 2021/22 (advised February 18th)

	2021/22 Funding Announced	2021/2022 Funding Adjusted	
<i>\$756,216 adjustment **</i>			
Base Support	9,141,651	9,141,651	0.00%
Categorical	4,992,431	5,006,031	0.27%
Equalization	18,467,238	17,697,422	-4.17%
School Buildings (D)	82,620	82,620	0.00%
	32,683,940	31,927,724	-2.31%

Funding Announcement comparisons

	2022/23 Funding Announced	2021/22 Funding Announced	
Base Support	9,181,355	9,141,651	0.43%
Categorical	5,009,470	4,992,431	0.34%
Equalization	18,492,435	18,467,238	0.14%
School Buildings (D)	82,260	82,620	-0.44%
	32,765,520	32,683,940	0.25%
Tax Incentive Grant(TIG)	543,025	543,025	0.00%
Addtl Special Needs	101,510	101,510	
Total Funds including TIG	33,410,055	33,328,475	0.24%

Upcoming Provincial Funding

changes from 2021/22

(February 1st)

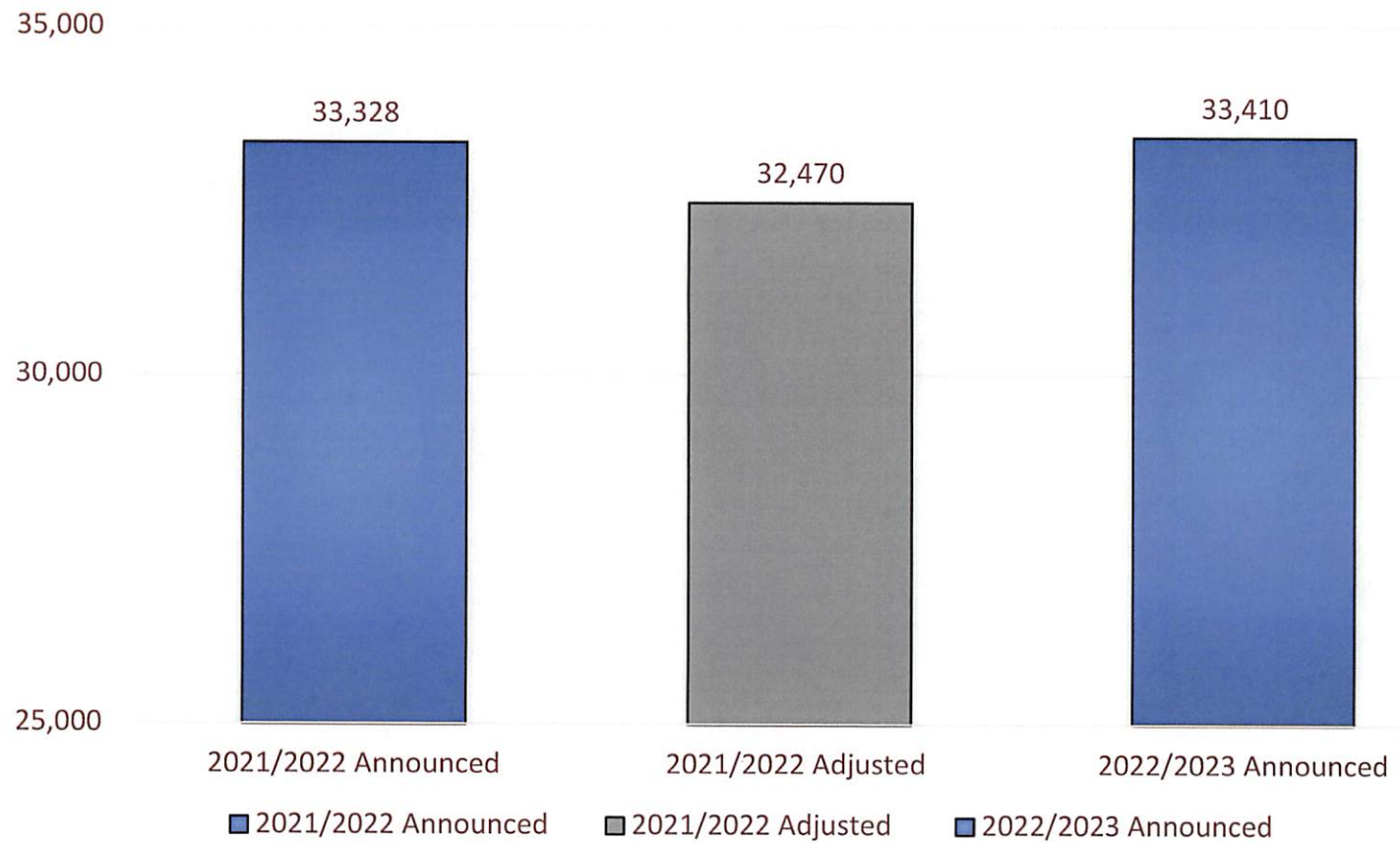
\$939,000 increase

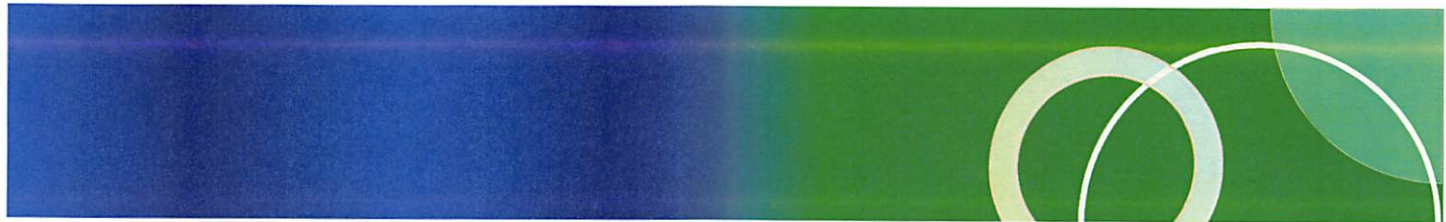
	2022/23 Funding Announced	2021/22 Funding Adjusted	
Total Operating Support	32,867,030	31,927,724	
Tax Incentive Grant(TIG)	543,025	543,025	
Total Funds including TIG	33,410,055	32,470,749	2.89%

21/22 Announced Funding plus TIG	33,328,475
Student support increase	13,600
Equalization reduction	769,816
21/22 Adjusted Funding plus TIG	<u>32,470,749</u>

22/23 Announced Funding plus TIG	
21/22 Adjusted Funding	32,470,749
2.89% Increase	939,306
22/23 Announced Funding (includes TIG)	<u>33,410,055</u>

Funding (in thousands)





So.... how does this affect our
community

What about local 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 continue to remain frozen, 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

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

Special Levy + Mill rate - historical

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	20.470
2022	8,906,065	

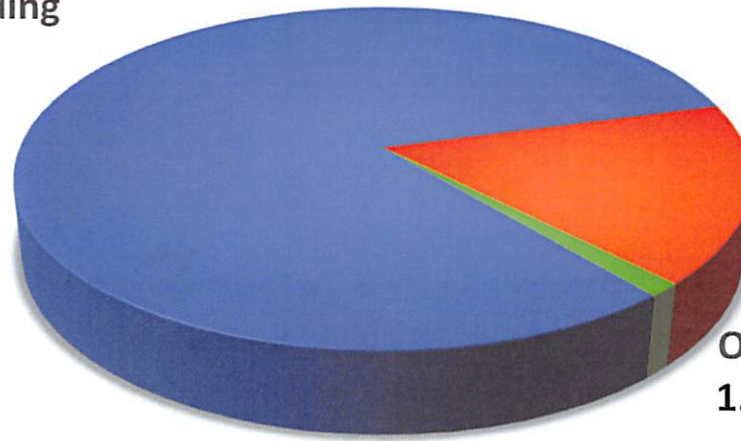
Home owner taxes – a comparison

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	1,201.95	1,205.25	1,199.50	1,198.40	(16.51)	-1.36%
53300	3,897.07	3,882.00	3,984.72	3,930.55	(54.15)	-1.36%
142200	1,717.70	1,711.00	1,739.82	1,677.54	(22.28)	-1.36%
149100	1,093.07	1,087.90	1,097.54	1,095.60	(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	1,890.15	1,779.66	(24.52)	-1.36%
221500	1,710.99	1,714.38	1,910.01	1,670.04	(23.01)	-1.36%
379700	1,200.71	1,196.07	1,160.76	1,144.99	(15.77)	-1.36%

No change in School Taxation for 2022

2022/2023 REVENUE

Provincial Funding
81.85%



Property Taxation
16.88%

Other
1.27%

2022/23 Budget		
Provincial Funding Formula	\$ 32,402,520	72.36%
Other Provincial	4,248,133	9.49%
Total Provincial revenue	36,650,653	81.85%
Other	567,600	1.27%
Property Taxation	7,560,684	16.88%
Total Revenue	\$ 44,778,937	



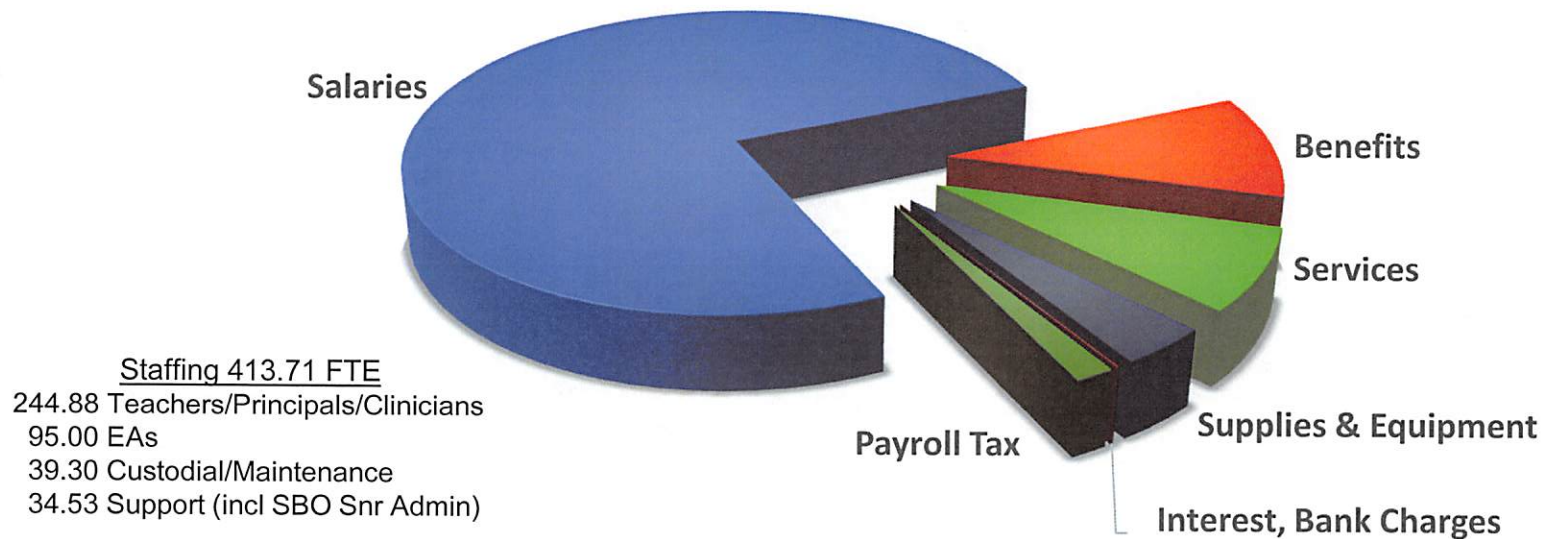
Provincial and local taxes...

Where are your dollars going?

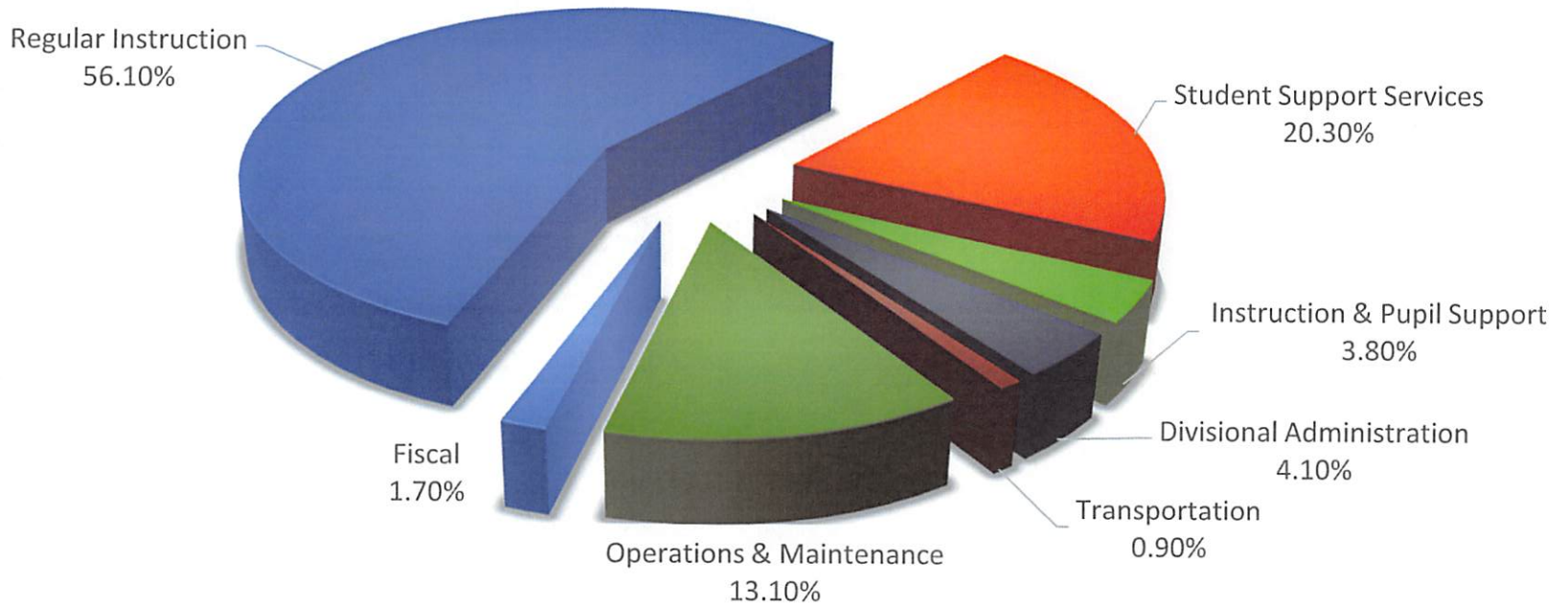
Budget Comparison 22/23 to 21/22

	2022/2023		2021/2022		Inc/Dec
Salaries	34,165,117	75.68%	33,384,591	75.88%	780,526
Employee Benefits	4,715,234	10.45%	4,371,353	9.94%	343,881
Services	3,741,527	8.29%	3,750,044	8.52%	(8,517)
Supplies, Material, Equipment	1,727,240	3.83%	1,762,740	4.01%	(35,500)
Interest, Bank Charges	49,600	0.11%	4,000	0.01%	45,600
Bad Debt expense	-	0.00%	-	0.00%	-
Transfers (Payroll Tax)	742,557	1.64%	724,820	1.65%	17,737
	45,141,275		43,997,548		1,143,727 2.60%

Note: \$362,338 of surplus is required to balance 2022/23 budget (vs \$239,270 in 21/22)



2022/2023 EXPENSES



Instructional		
Regular Instruction	\$ 25,320,146	56.1%
Student Support Services	9,157,594	20.3%
Instructional and Pupil Support Services	1,726,123	3.8%
Support		
Divisional Administration	1,842,453	4.1%
Transportation	390,000	0.9%
Operations and Maintenance	5,922,002	13.1%
Fiscal (payroll tax)	782,957	1.7%
Total 2022/2023 Budget	\$ 45,141,275	



2022/2023 Budget includes

- Family Outreach program (Division Funded)
- Recovery learning and well-being strategies
 - Full Day Kindergarten continuing at Wapanohk
 - Mino Pimatisiwin program
 - Numeracy and Speech Language
 - Additional Clinical Service support continued
- Partnerships
 - Jordan's Principle
 - Student Transit Strategy



Requirement For Surplus

- Surplus is an emergency funding source
- Maintains local taxation levels
- Provincial requirements limit the maximum surplus to be 4% of expenditures (\$1.8M)



OPERATING FUND SURPLUS

Estimated Surplus June 30/22	\$ 1,454,381
Approved designations	(\$ 200,000)
<ul style="list-style-type: none">• RDPC enhancements & AHU	
To balance 2022/2023 budget	(\$ 362,338)
<ul style="list-style-type: none">• (\$239,270 used for 2021/22)	
Estimated Surplus June 30/23 (2.0%)	\$ 892,043

Note: 4.0% allowable limit (or \$1.8 million)



2022-2023 Maintenance

Ongoing regular maintenance upgrade schedule will continue for all facilities including energy efficient lighting upgrades

Asphalting - parking and entrances at various locations

Capital projects funded by the province

SCHEMATIC DESIGN at RDPC

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

STRUCTURAL UPGRADE at Burntwood Elementary

- Structural Roof upgrades



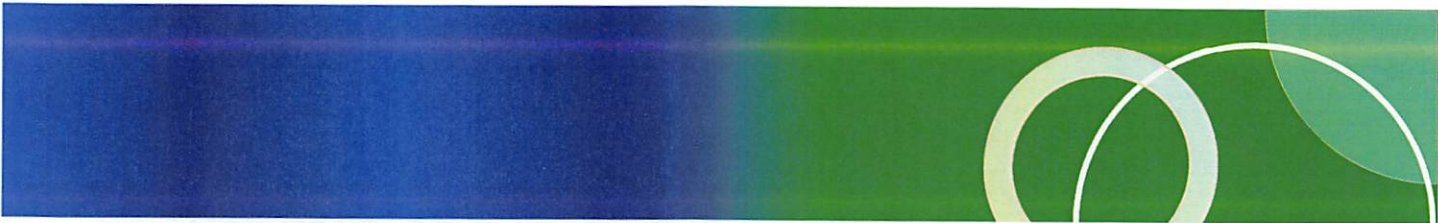
Challenges ...

- **Post pandemic unknown** (Continued enrollment support)
(Mental health and well-being programs, learning gaps, curriculum pressures)
- **Challenging demographics**
(Socio-economic disparity, complex student situations)
- **Transiency rates over-extend resources**
- **Diversity and complexity of student programming and needs, recovery learning, strained waitlists for resources and assessments**
- **Attracting specialized positions** (Speech, French, Cree)
- **Provincial Funding 82% and restricted taxation**
- **New Provincial Funding model** (December 2022)



The 2022/23 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