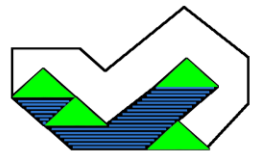


# School District of Mystery Lake

2023 / 2024 Public Budget presentation

Wednesday, March 1, 2023



*Success for All*



# Treaty 5 Acknowledgement

We 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 ?

We invite questions during the 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 enrollments

Zero tax effects on the community

Planned expenditures and surplus

# GUIDING PRINCIPLES

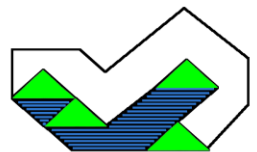
Our Vision - *Success for All*

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

Ensuring safe learning environments in schools

Providing educational services and programming

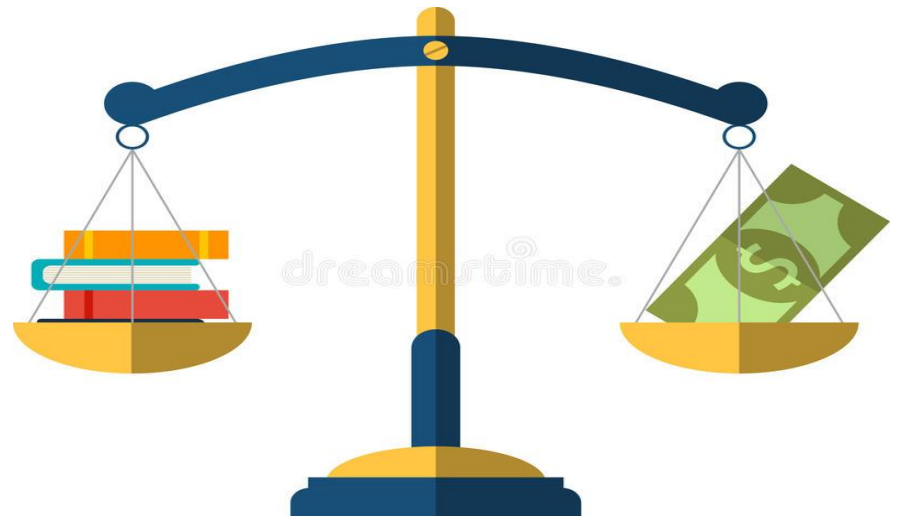
Managing public funds responsibly



*Success for All*

# Factors Affecting 23/24 Budget

- Post pandemic – mental health and academics
  - Increased demand for student supports, recovery learning
- Special needs resource shortfalls
  - \$1.97 million direct support for special needs
  - Additional funds provided in the amount of \$292,783
  - Student Support Services planned expenditures \$9.3 million
- Student population imbalances
- Managing inflation
  - Operating increase of 2.63%
- Zero tax increase
  - (\$236 K grant in its place)

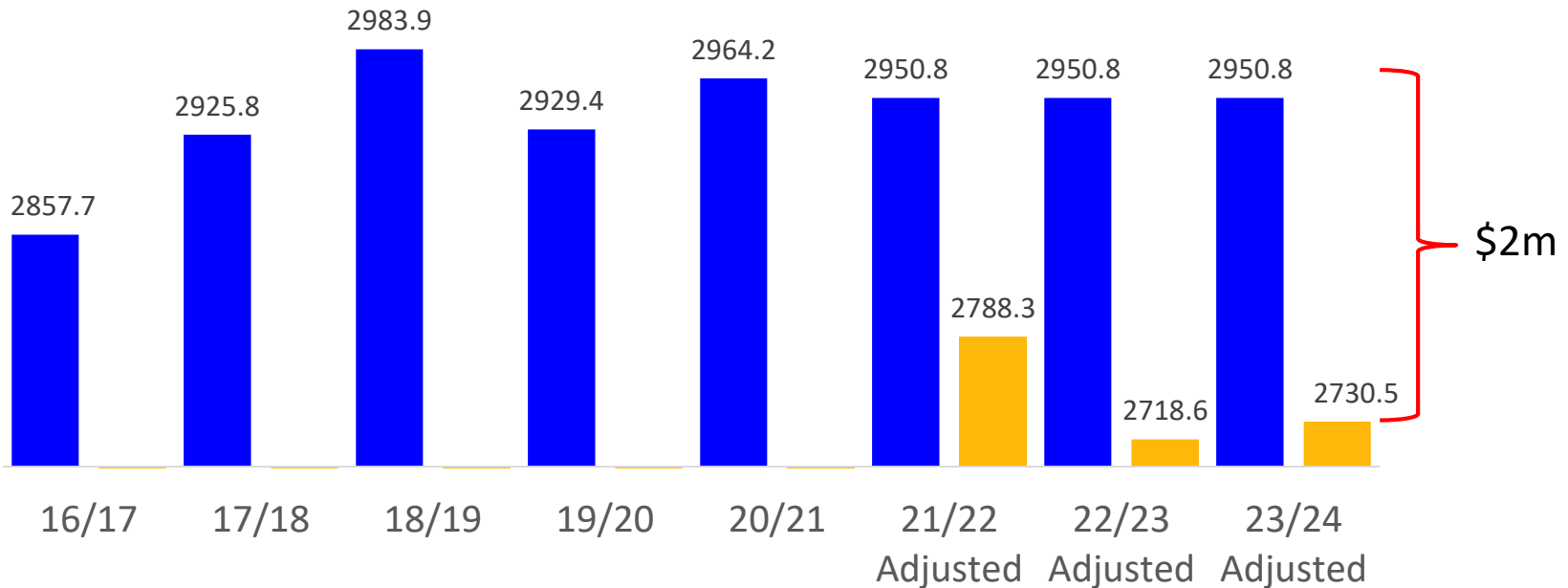


# Enrollment (Eligible)

Provincial funding is based on enrollment from prior year

- Adjusted enrollment used for 23/24 funding (same as 21/22)
  - Included homeschooling, students not in attendance (Code 300) and Manitoba Statistic amounts for kindergarten

Note: Enrollment September 30, 2022 = 2730.5 fte (2963.0 TOTAL COUNT)



# 2023-2024 BUDGET HIGHLIGHTS

## Funding of Schools enrollment adjustments:

Mitigates effects of declining population, higher student needs and inflation

- Enrollment Funding  
(2950.8 vs 2730.5 actual FTE)  
\$2,467,360

<b>Enrollments</b>				
	30-Sep-19	30-Sep-20	30-Sep-21	30-Sep-22
R.D. Parker	961	936	931	963
Burntwood	375	350	352	332
Deerwood	253	243	224	222
Ecole Riverside	389	411	358	372
Juniper	275	244	256	260
Wapanohk	557	522	499	516
Westwood	358	368	340	298
<b>TOTAL Division</b>	<b>3,168</b>	<b>3,074</b>	<b>2,960</b>	<b>2,963</b>

- Additional funds for inflationary pressures \$1,580,457
- Additional funds for student presence and engagement \$762,000
- Property Tax Offset Grant \$236,479 (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* – funding for the current year **adjusted** from the funding **announced**

A funding adjustment this late into a school year must come from surplus

*21/22 adjustment received February 18<sup>th</sup>*

*22/23 adjustment remains unknown (February 28<sup>th</sup>)*

# Provincial Funding

## Adjustments current year 2022/23 (to be advised)

	2022/23 Funding Announced	2022/2023 Funding Adjusted	
Base Support	9,181,355		
Categorical	5,009,470		
Equalization	18,492,435		
School Buildings (D)	82,260		
Tax Incentive Grant	543,025		
Additional Special Needs	219,547		
Additional Operating Support	1,759,358		
	<b>35,287,450</b>	-	?????
<i>21/22 adjustment in Feb 2022 was \$756,216</i>			

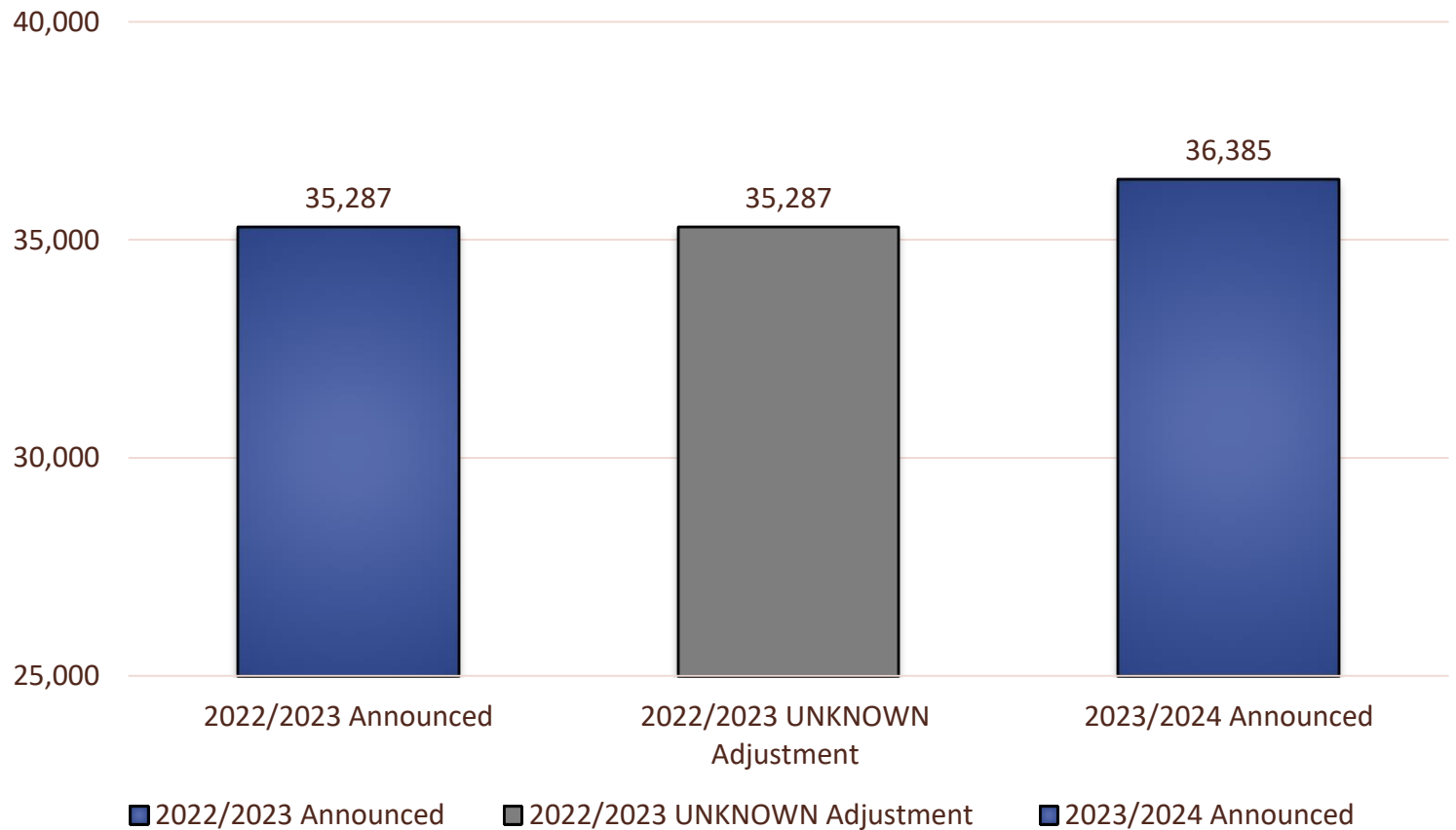
# Funding Announcement comparisons

	2023/24 Funding Announced	2022/23 Funding Announced	
Base Support	9,464,201	9,181,355	3.08%
Categorical	5,121,113	5,009,470	2.23%
Equalization	18,753,653	18,492,435	1.41%
School Buildings (D)	82,500	82,260	0.29%
	<b>33,421,467</b>	<b>32,765,520</b>	2.00%
Tax Incentive Grant(TIG)	543,025	543,025	0.00%
Additional Operating Support	2,127,457	1,759,358	20.92%
Addtnl Special Needs	292,783	219,547	33.36%
Total Funds including TIG	<b>36,384,732</b>	<b>35,287,450</b>	3.11%

22/23 <b>Announced</b> Funding	35,287,450
In year Adjustment	0
22/23 <b>Unadjusted</b> Funding	<u>35,287,450</u>

23/24 Announced Funding	
3.11% Increase	<u>1,097,282</u>
23/24 <b>Announced</b> Funding	<u>36,384,732</u>

## Funding (in thousands)





**What about local taxes????**

**... how does this affect your  
pocketbook ?**



# 2023 Special Levy

The province has directed all **school property taxes** to continue to **remain frozen**, and has provided a Property Tax Offset Grant in place of increases.

School property taxes are known as the Special Levy. It 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.

# 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**

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

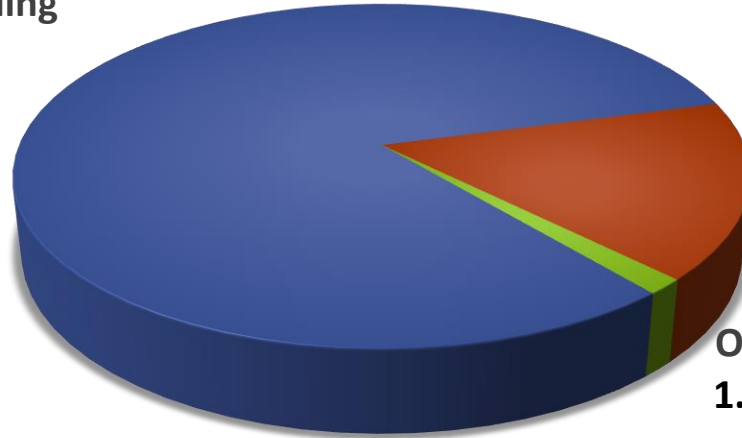
# Special Levy + Mill rate - historical

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	20.558
2023	8,905,002	



# 2023/2024 REVENUE

Provincial Funding  
81.94%



Property Taxation  
16.61%

Other  
1.45%

2023/24 Budget		
Provincial Funding Formula	\$ 32,921,463	70.97%
Other Provincial	5,089,989	10.97%
<b>Total Provincial revenue</b>	<b>38,011,452</b>	<b>81.94%</b>
Other	673,100	1.45%
Property Taxation	7,705,675	16.61%
<b>Total Revenue</b>	<b>\$ 46,390,227</b>	

**Provincial and local taxes...**

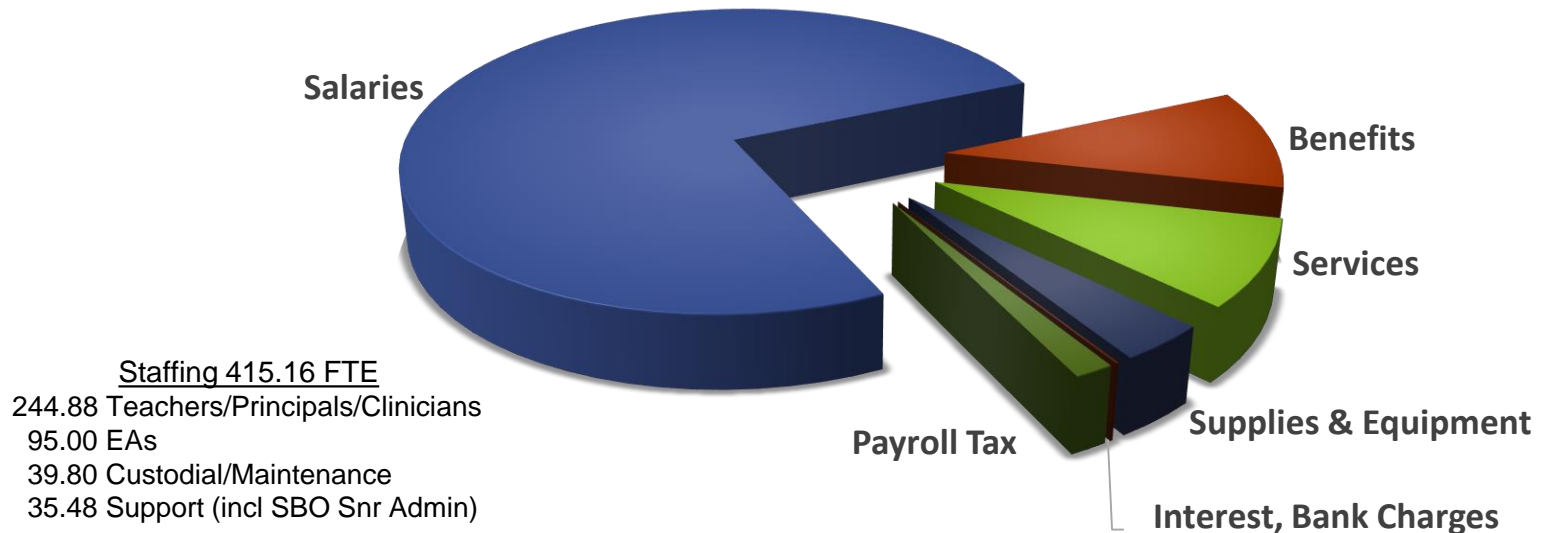
**Where are the dollars going?**



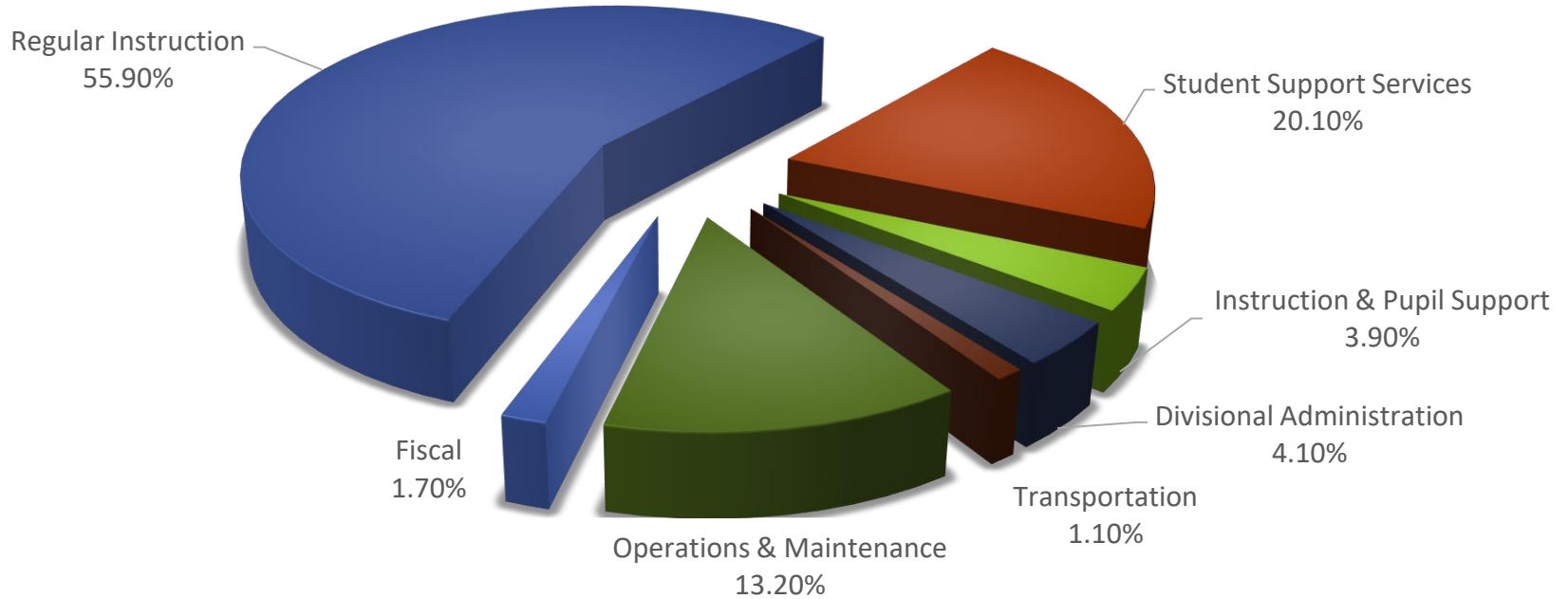
# Budget Comparison 23/24 to 22/23

	2023/2024		2022/2023		Inc/Dec	
Salaries	35,079,236	75.62%	34,190,461	75.65%	888,775	
Employee Benefits	4,687,413	10.10%	4,722,457	10.45%	(35,044)	
Services	4,071,027	8.78%	3,774,527	8.35%	296,500	
Supplies, Material, Equipment	1,740,740	3.75%	1,717,240	3.80%	23,500	
Interest, Bank Charges	49,600	0.11%	49,600	0.11%	-	
Transfers (Payroll Tax)	762,211	1.64%	743,102	1.64%	19,109	
	<b>46,390,227</b>		<b>45,197,387</b>		<b>1,192,840</b>	<b>2.64%</b>

*Note: Surplus is NOT required to balance 2023/24 budget (vs \$362,338 in 22/23)*



# 2023/2024 EXPENSES



<b>Instructional</b>		
Regular Instruction	\$ 25,951,999	55.9%
Student Support Services	9,345,447	20.1%
Instructional and Pupil Support Services	1,788,606	3.9%
<b>Support</b>		
Divisional Administration	1,891,378	4.1%
Transportation	499,500	1.1%
Operations and Maintenance	6,110,686	13.2%
Fiscal (payroll tax)	802,611	1.7%
<b>Total 2023/2024 Budget</b>	<b>\$ 46,390,227</b>	



# 2023/2024 Budget includes

- Family Outreach program (Division Funded)
- Recovery learning and well-being strategies
  - Early years support at Wapanohk
  - Grade 9 transition / credit attainment strategies
  - Mino Pimatisiwin program
  - Early Literacy Intervention
  - Numeracy and Speech Language
  - Mature Student program
  - Additional Clinical Service support
- Strong relationships with numerous community partners and all levels of government



# Requirement For Surplus

- Surplus is an emergency funding source
- Maintains local taxation levels
- Provincial requirements limit the maximum surplus to be 4% of expenditures (\$1.85M)

# OPERATING FUND SURPLUS

Undesignated Surplus June 30/22	\$ 1,575,577
To balance 2022/2023 budget	(\$ 358,633)
• (\$239,270 used for 2021/22)	
Estimated Surplus June 30/24 (2.6%)	\$ 1,216,944
Note: 4.0% allowable limit (or \$1.85 million)	



# 2023-2024 Maintenance

Ongoing regular maintenance upgrade schedule will continue for all facilities

Asphalting - parking and entrances at various locations (projects planned from prior years)

## Capital projects funded by the province

PHASE 1 – ENVELOPE UPDATE AND ADDITION at RDPC

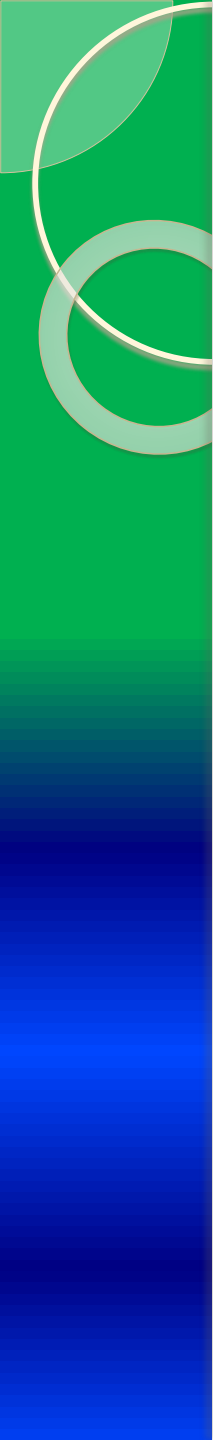
*Anticipated completion 2024*

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



# Challenges ...

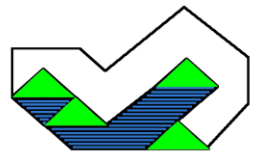
- Post pandemic effects  
(Mental health and well-being programs, learning gaps, curriculum pressures, attendance)
- Challenging demographics  
(Socio-economic disparity, complex student situations)
- Transiency rates over-extend resources
- Diversity and complexity of student programming and needs,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



# The 2023/24 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*