



BRANDON
SCHOOL DIVISION
WWW.BSD.CA

Public Budget Presentation/Consultation

Monday, March 1, 2021, 7:00 p.m.



AGENDA

7:00 PM

Welcome and Introduction

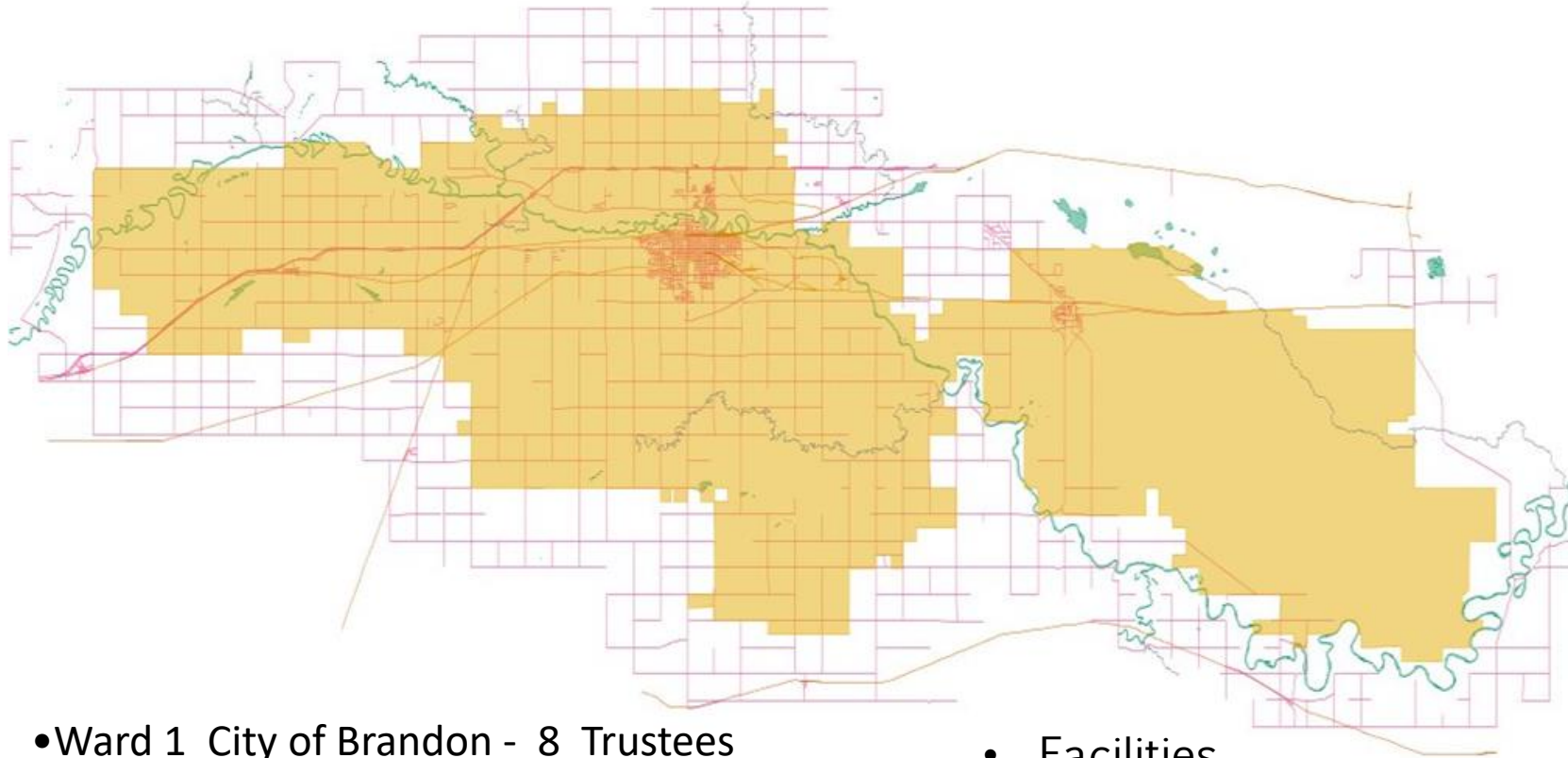
Dr. Linda Ross, Board Chairperson

2021-2022 Budget Presentation

Public Presentations

8:00 PM

Closing Comments



- Ward 1 City of Brandon - 8 Trustees
- Ward 2 Rural Area – 1 Trustee
- Total Staff Complement 1,200+
- Total Enrollment 8,977 (Sept. 30, 2020)
- Facilities
 - 24 Schools
 - 2 Additional Buildings
 - 1,187,656 sq. ft. building space
- Transport 3,200 students
 - 48 School Buses
 - 16 Maintenance Vehicles



2021-2022 Budget Outline

1. Budget Development Process
2. Proposed 2021-2022 Operating Budget
3. Special Requirement/Levy
4. Next Steps



1) Budget Development Process

- › Stakeholder meetings and budget preparation guidelines
- › Factors Impacting Budget Considerations
- › Comparison to the Manitoba Provincial Average and similar Divisions
- › Estimating Revenues and Expenditures
- › Estimating Enrollment
- › Developing Staff Budget
- › Accumulated Surplus and Reserves



Finance and Facilities Committee

- › Stakeholder meetings
- › Establishment of budget preparation guidelines:
 - Motion 63/2020



Establishing Guidelines for the 2021-2022 Preliminary Budget Preparation

Motion 63/2020

That the following guidelines be initiated for the 2021-2022 Preliminary Budget Preparation:

- a) Inflationary increases be provided as advised by suppliers for non-controllable expenditures, e.g.: employee benefits, insurance, fuel/propane for school buses, taxes and utilities;
- b) No increase for controllable services and supplies;
- c) No increase for the school instructional supply budget;
- d) No increase for the Capital and Maintenance Budget;
- e) The 2021-2022 Budget provide for enrollment change.



Finance and Facilities Governance Goals for 2018-2022

- › Implement a multi-year budget strategy to plan for future sustainability and attempt to limit the school property tax impact on a typical home to the sum of inflationary pressures plus enrollment growth. Ability to achieve this goal is dependent upon provincial guidelines and funding support.
- › Continue to explore and develop the use of new and existing learning spaces in Brandon School Division to support current and future programming, with an emphasis on safety, security and access.
- › To lobby the province for increased Tier II and Tier III support given the large and increasing needs of the student population in Brandon School Division.



Factors Impacting Budget Considerations

- › Enrollment Changes
- › Programs and infrastructure for increasing diversity of student learning needs
- › Provincial legislation/Policy
- › Infrastructure and Support for Program Delivery
- › Collective Agreement Costs
- › Uncertainty of Funding
- › Effects of population growth on Facility Sustainability
- › Contingency Funds and Reserves

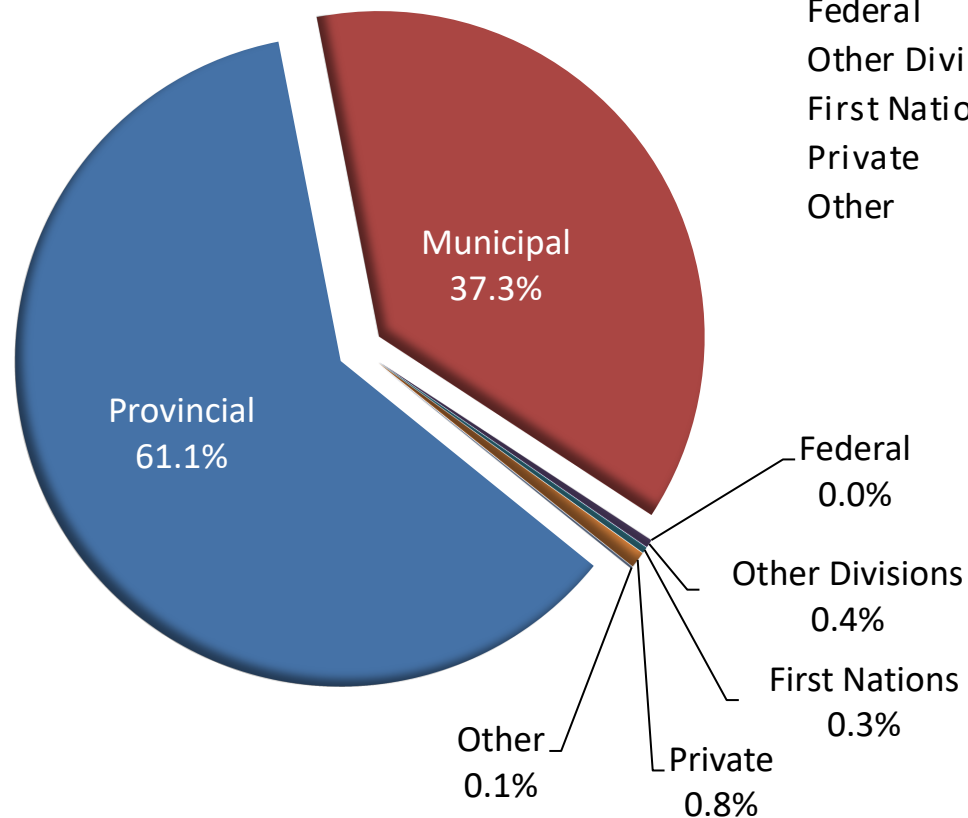


Comparison to Provincial Average & Similar Divisions

2020-2021 DRAFT Frame Budget Report	Provincial Average 2020-2021	Seven Oaks SD 2020-2021	St. James SD 2020-2021	Brandon SD 2020-2021	Brandon SD 2021-2022
Total Operating Expenses Related to Pupils		\$ 146,437,415	\$ 108,740,149	\$ 107,118,700	\$ 109,261,200
K-12 F.T.E. Enrollment		11,654.4	8,222.5	8,741.5	8,747.5
Operating Fund Expenditure/Pupil	\$ 13,460	\$ 12,565	\$ 13,225	\$ 12,254	\$ 12,491
<i>**7th lowest in Province</i>					
Pupil/Teacher Ratios - Regular Instruction	16.7	17.1	17.3	16.8	16.8
- Educator	13.2	14.0	13.2	12.7	12.8
Divisional Administration Cost/Pupil	\$ 431	\$ 358	\$ 368	\$ 347	\$ 348
Special Levy Mill Rate	13.2	16.2	12.9	14.7	14.5
Assessment Per Resident Pupil	\$ 483,255	\$ 354,739	\$ 633,570	\$ 383,977	\$ 383,033



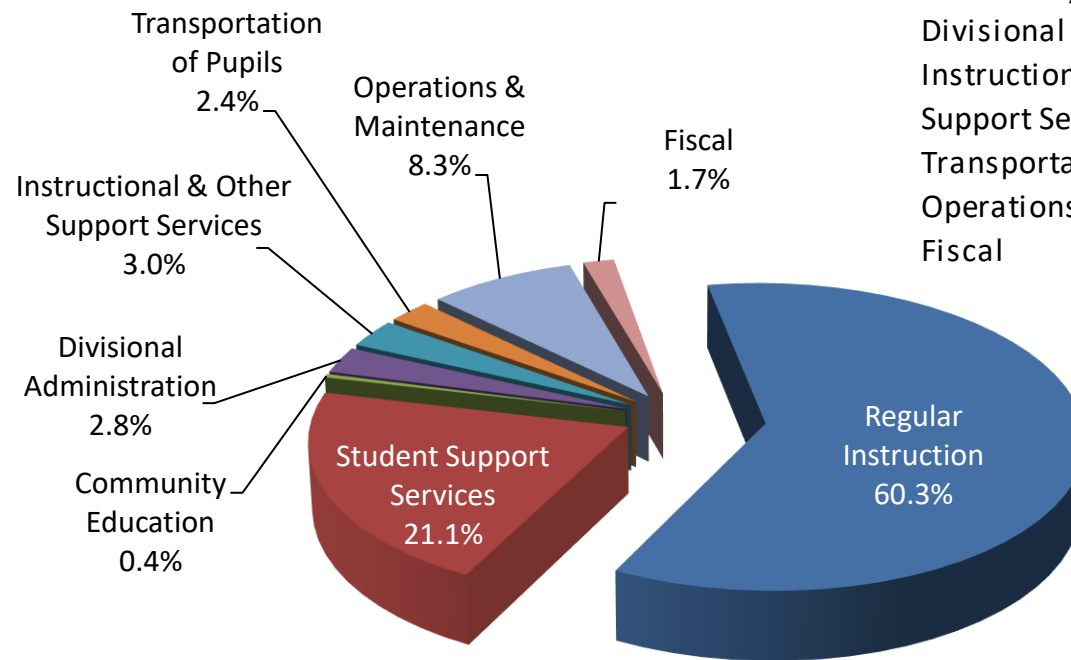
Revenue By Source



Revenue By Source	2020-2021				2021-2022
	Provincial Average	Seven Oaks	St. James	BSD	BSD
Provincial	57.8%	64.6%	49.3%	60.5%	61.1%
Municipal	36.0%	31.8%	47.5%	37.6%	37.3%
Federal	0.2%	1.1%	0.0%	0.0%	0.0%
Other Divisions	0.5%	0.9%	0.4%	0.4%	0.4%
First Nations	4.2%	0.5%	0.2%	0.3%	0.3%
Private	0.9%	1.1%	1.8%	0.9%	0.8%
Other	0.3%	0.0%	0.8%	0.3%	0.1%



Expense by Function

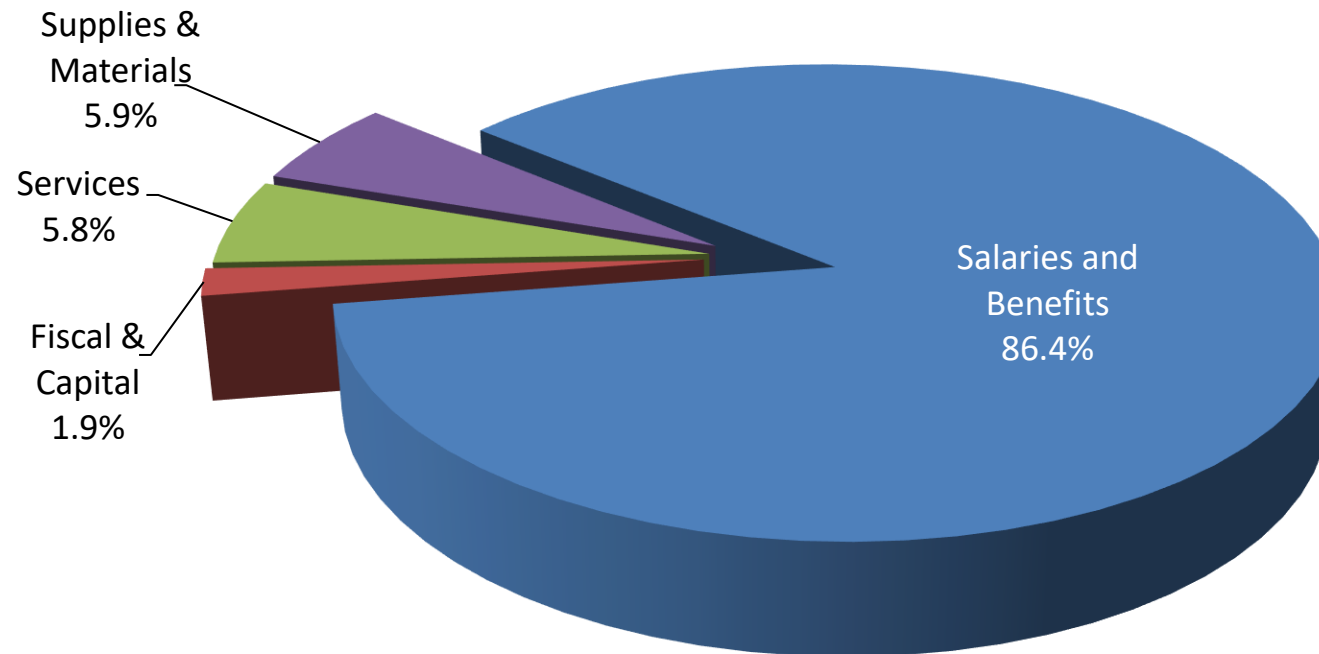


Expense by Function	2020-2021				2021-2022
	Provincial Average	Seven Oaks	St. James	BSD	BSD
Regular Instruction	55.9%	58.3%	55.4%	60.0%	60.3%
Student Support Services	18.6%	17.9%	22.9%	21.0%	21.1%
Adult Learning Centres	0.4%	1.4%	0.0%	0.0%	0.0%
Community Education	0.9%	1.7%	1.0%	0.4%	0.4%
Divisional Administration	3.2%	2.8%	2.8%	2.8%	2.8%
Instructional & Other Support Services	3.4%	3.9%	3.7%	3.1%	3.0%
Transportation of Pupils	4.4%	2.8%	2.2%	2.5%	2.4%
Operations & Maintenance	11.5%	9.6%	10.3%	8.4%	8.3%
Fiscal	1.7%	1.8%	1.7%	1.7%	1.7%



Expense by Object

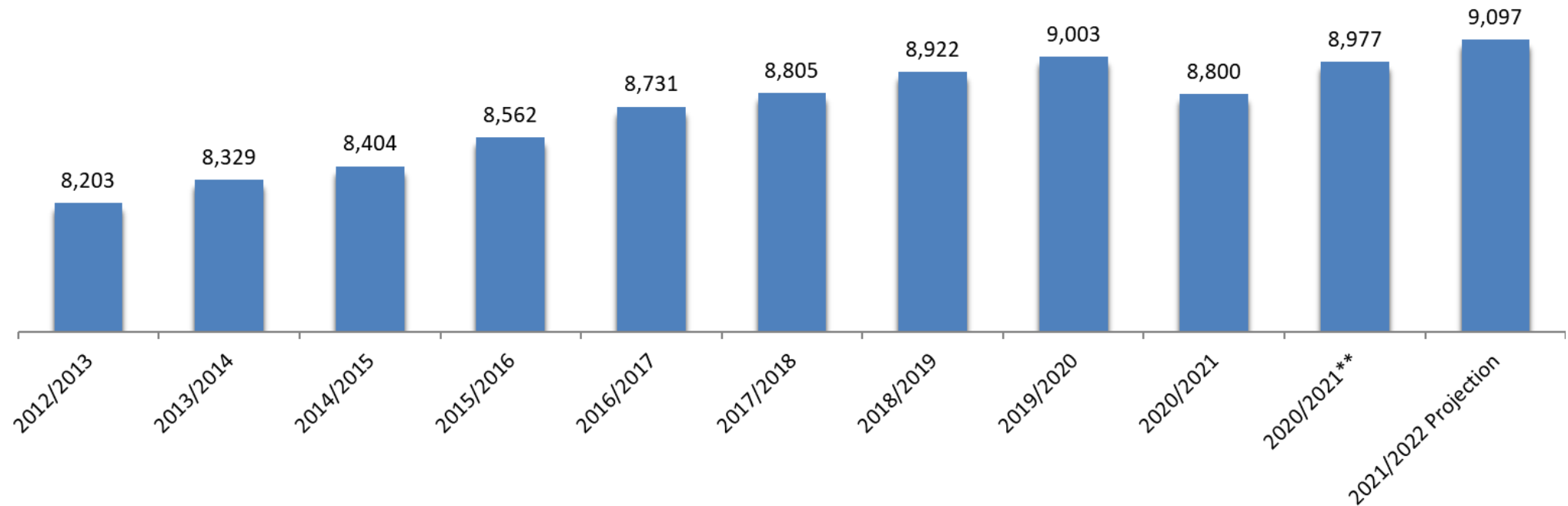
Expense by Object	2020-2021				2021-2022
	Provincial Average	Seven Oaks	St. James	BSD	BSD
Salaries & Employee Benefits	83.2%	85.0%	83.5%	86.1%	86.4%
Services	9.0%	6.7%	9.2%	6.0%	5.8%
Supplies & Materials	6.0%	5.7%	5.2%	6.1%	5.9%
Fiscal & Transfers	1.7%	2.6%	2.1%	1.8%	1.9%





Enrollment

BSD Enrollment History at September 30th





Summary of Staff FTE for 2021-2022 Budget

Function	<u>Teaching</u>		<u>Support Staff</u>		<u>Total</u>	
	2020-2021	2021-2022	2020-2021	2021-2022	2020-2021	2021-2022
Regular Instruction	558.61	558.27	101.49	100.10	660.10	658.37
Student Support Services	143.77	143.30	259.57	260.99	403.34	404.29
Community Education and Services	1.25	1.25	3.00	3.00	4.25	4.25
Administration	2.00	2.00	20.60	20.60	22.60	22.60
Instructional & Other Services	15.88	14.26	8.14	8.14	24.02	22.40
Transportation	-	-	43.46	41.46	43.46	41.46
Operations and Maintenance	-	-	87.59	86.96	87.59	86.96
	721.51	719.07	523.85	521.24	1,245.36	1,240.31

FTE = Full Time Equivalent



Accumulated Surplus

Operating Fund Projected Accumulated Surplus	
Accumulated Surplus – July 1, 2020	\$4,275,405
Less: Transfers from/(to) Capital Reserve	0
Less: Designated Surplus	(3,607,152)
Less: Non-vested Sick Leave	(514,647)
Unallocated Accumulated Surplus as of January 31, 2021	\$153,606
2020-2021 Operating Budget	\$107,691,800
% of Unallocated Surplus on 2020-2021 Budget	0.14%



Capital Reserves – Projected Balances

<u>Capital Reserve</u>	<u>January 31, 2021 Balance</u>
School Bus	\$ 1,823,351
Building - Administration	175,526
Building - Schools	411,557
Emergency Equipment/Systems Replacement	100,000
Administration Office - Roof	27,358
Computer - ERP System	206,304
New School	2,486,051
Bus Video Surveillance Hardware	36,732
Electronic Job Evaluation System	54,000
Access/Barrier Free - Facility Improvements	21,766
Universally Accessible Washrooms	235,583
Computer Network Infrastructure	454,127
Other	816
Total	<u>\$ 6,033,170</u>



2) Proposed 2021-2022 Operating Budget

The following Ministerial directions and guidelines have been used in developing the preliminary budget:

- Provincial Guidelines for Bill 28 – The Public Services Sustainability Act.
- Suspension of the Tax Incentive Grant (TIG) phase-out.
- General Support Grant (GSG) to offset Division payroll taxes.
- Freeze education property taxes and limit any increases to the Special Requirement to two per cent (2.0%).



2021-2022 Operating Budget Summary

	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET INCREASE (DECREASE)	
REVENUES				
Provincial Government	\$ 65,144,700	\$ 67,105,200	\$ 1,960,500	3.0%
Federal Government	25,800	25,800	-	0.0%
Municipal Government	40,475,100	40,958,300	483,200	1.2%
Other School Divisions	450,700	430,900	(19,800)	-4.4%
First Nations	360,300	332,900	(27,400)	-7.6%
Private Organizations and Individuals	930,900	879,300	(51,600)	-5.5%
Other Sources	304,300	90,300	(214,000)	-70.3%
	<u>\$ 107,691,800</u>	<u>\$ 109,822,700</u>	<u>\$ 2,130,900</u>	<u>2.0%</u>
EXPENDITURES				
Regular Instruction	\$ 64,654,000	\$ 66,241,600	\$ 1,587,600	2.5%
Student Support Services	22,624,000	23,165,300	541,300	2.4%
Community Education and Services	429,600	422,400	(7,200)	-1.7%
Divisional Administration	3,031,700	3,047,600	15,900	0.5%
Instructional & Other Support Services	3,336,600	3,276,300	(60,300)	-1.8%
Transportation	2,667,200	2,654,400	(12,800)	-0.5%
Operations and Maintenance	9,057,200	9,064,900	7,700	0.1%
Fiscal	1,846,500	1,900,200	53,700	2.9%
	<u>\$ 107,646,800</u>	<u>\$ 109,772,700</u>	<u>\$ 2,125,900</u>	<u>2.0%</u>
Transfers To Capital	45,000	50,000	5,000	11.1%
	<u>\$ 107,691,800</u>	<u>\$ 109,822,700</u>	<u>\$ 2,130,900</u>	<u>2.0%</u>
NET SURPLUS (DEFICIT)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

3) Special Requirement

- **Special Requirement** is the amount required to be raised from Municipalities during the Division's fiscal year. It represents the final source of revenue for the Board to fund budgeted expenditures.
- For 2021-2022, the Minister directed School Divisions to limit any increases to the Special Requirement to two per cent (2.0%).

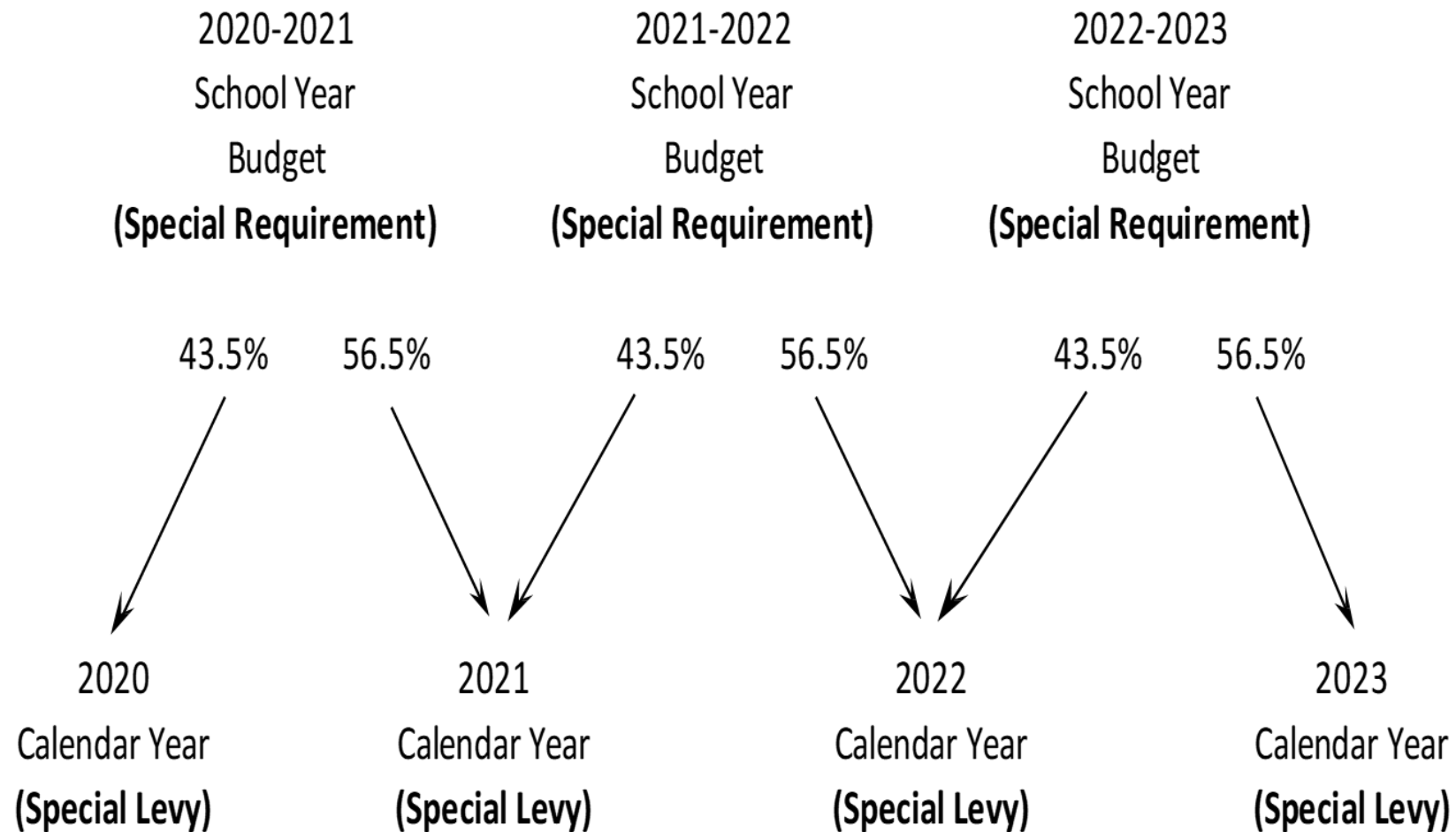


Special Levy (Municipal Taxes)

- **Special Levy** is the amount that the local Municipalities will be asked to raise by property taxes during the calendar year.
- The Minister directed school divisions to freeze their education property taxes (Special Levy) for 2021.
- The province will be providing a Property Tax Offset Grant of \$468,740 to maintain the Special Levy at the 2020 rate.



Effect of the School Year Budget





Education Property Tax on a Home Assessed at \$270,000



Budget - Special Requirement

Budget - Special Levy

Total School Assessment

Brandon School Division Tax

Assessed Value*

Portioned Value @ 45%

Mill Rate

Total School Taxes

Annual

Monthly

2020
\$ 49,185,200
\$ 49,039,369
\$ 3,334,224,620
\$ 270,000
121,500
14.708
\$ 1,787.01

2021-2022 Budget			
2021	\$ Change	% Change	
\$ 50,168,687	\$ 983,487	2.00%	
\$ 49,039,369	\$ -	0.00%	
\$ 3,375,056,550	\$ 40,831,930	1.22%	
\$ 270,000	\$ -	0.00%	
121,500			
14.530	(0.178)	-1.21%	
\$ 1,765.39	\$ (21.62)	-1.21%	
			\$ (21.62)
			\$ (1.80)

*Average single family residential property



PUBLIC PRESENTATIONS

1. Cale Dunbar – Brandon Teachers' Association
2. Jamie Rose – President, CUPE Local 737



4) Next Steps

- March 8, 2021 Board Meeting – Board Approves Budget
- March 15, 2021 Special Levy to Municipalities



Thank you!