



BRANDON
SCHOOL DIVISION
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2021-2022 Financial Budget

February 22, 2021



AGENDA

Opening Remarks:

Dr. Linda Ross, Board Chairperson

Mr. Mathew Gustafson, A/Superintendent / CEO

Budget Presentation:

Mr. Denis Labossiere, Secretary-Treasurer

Budget Deliberations

Tentative Approval of:

Total Operating and Capital Expenditures

Special Requirement for 2021-2022

Special Levy for 2021



Opening Remarks

- *Dr. Linda Ross, Board Chairperson*
- *Mr. Mathew Gustafson, A/Superintendent / CEO*



Budget Presentation

- *Mr. Denis Labossiere, Secretary-Treasurer*

Outline

1. Budget Development Process
2. Preliminary 2021-2022 Operating Budget
3. Budget and Sustainability Requests
4. Special Requirement / Levy
5. 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 Capital Reserves

Finance and Facilities Committee

- › Stakeholder feedback
- › Establishment of budget preparation guidelines:
 - Motion 48/2017
 - Motion 63/2020

Motion 48/2017

That in preparing the 2018-2019 and future budgets, the budget process will be amended to require all requests from Trustees for budget additions or reductions be made to the Office of the Secretary-Treasurer by October 31st, and that individual Trustee requests shall then be integrated with Senior Administrative requests in the final list of preliminary budget and sustainability requests only after being reviewed and endorsed by an appropriate committee of the Board. An exception to this process would be during an election year, where the deadline for the budget requests would be December 15th of that year.

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.

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 and Similar Divisions

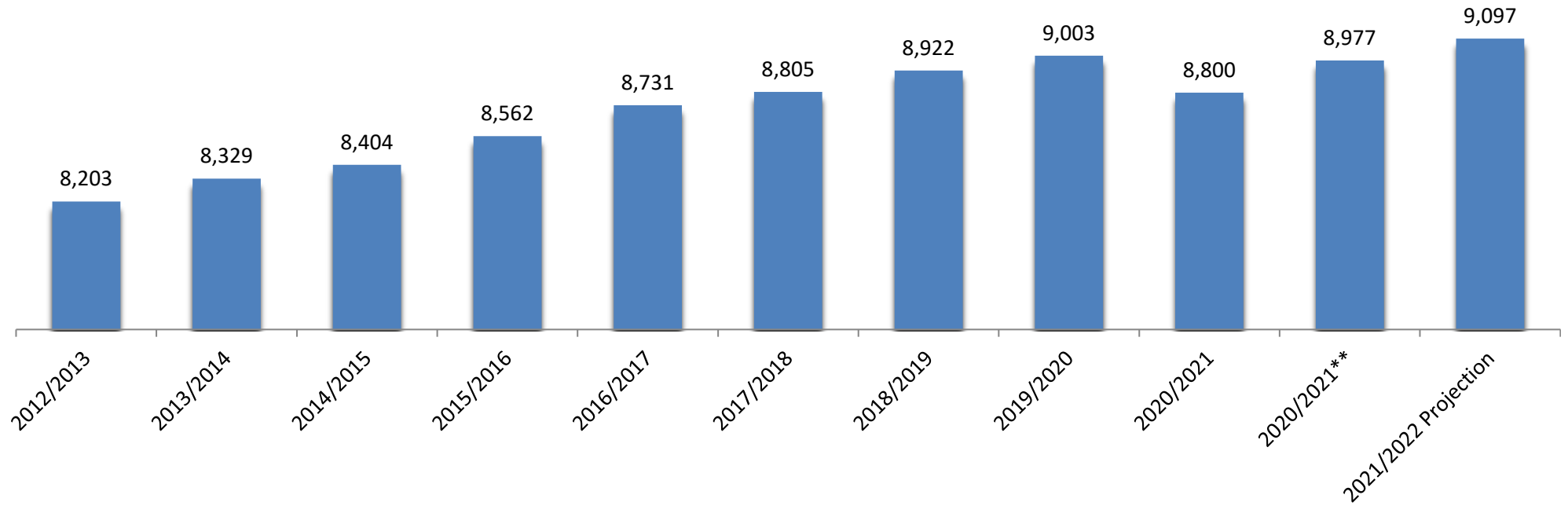


2020-2021 DRAFT FRAME Budget Report	Provincial			
	Average 2020-2021	Seven Oaks SD 2020-2021	St. James SD 2020-2021	Brandon SD 2020-2021
Total Operating Expenses Related to Pupils		\$ 152,232,860	\$ 110,306,765	\$ 107,646,800
K-12 F.T.E. Enrollment		11,654.4	8,222.5	8,741.5
Operating Fund Expenditure/Pupil	\$ 13,460	\$ 12,565	\$ 13,225	\$ 12,254
<i>**7th lowest in Province</i>				
Pupil/Teacher Ratios - Regular Instruction	16.7	17.1	17.3	16.8
- Educator	13.2	14.0	13.2	12.7
Divisional Administration Cost/Pupil	\$ 431	\$ 358	\$ 368	\$ 347
Special Levy Mill Rate	13.2	16.2	12.9	14.7
Assessment Per Resident Pupil	\$ 483,255	\$ 354,739	\$ 633,570	\$ 383,977



Enrollment

BSD Enrollment History at September 30th



**Adjusted enrollment includes students that were registered to attend but due to Covid-19 did not attend or chose to homeschool.



Summary of Staff FTE for 2021-2022 Budget

Function	Teaching		Support Staff		Total	
	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	144.30	259.57	260.99	403.34	405.29
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	16.26	8.14	8.14	24.02	24.40
Transportation	-	-	43.46	41.46	43.46	41.46
Operations and Maintenance	-	-	87.59	86.96	87.59	86.96
	721.51	722.07	523.85	521.24	1,245.36	1,243.31

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

<u>Capital Reserve</u>	<u>January 31, 2021</u> <u>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
Green Acres Gym Addition	283
Electronic Job Evaluation System	54,000
Access/Barrier Free - Facility Improvements	21,766
Universally Accessible Washrooms	235,583
Computer Network Infrastructure	454,127
Replacement of DDC Controls at New Era	533
Total	<u>\$ 6,033,170</u>

2) Preliminary 2021-2022 Operating Budget

- Ministerial directions and guidelines
- Revenues
- Expenditures

Preliminary 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 the Tax Incentive Grant (TIG) phase-out.
- Change in the 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%).

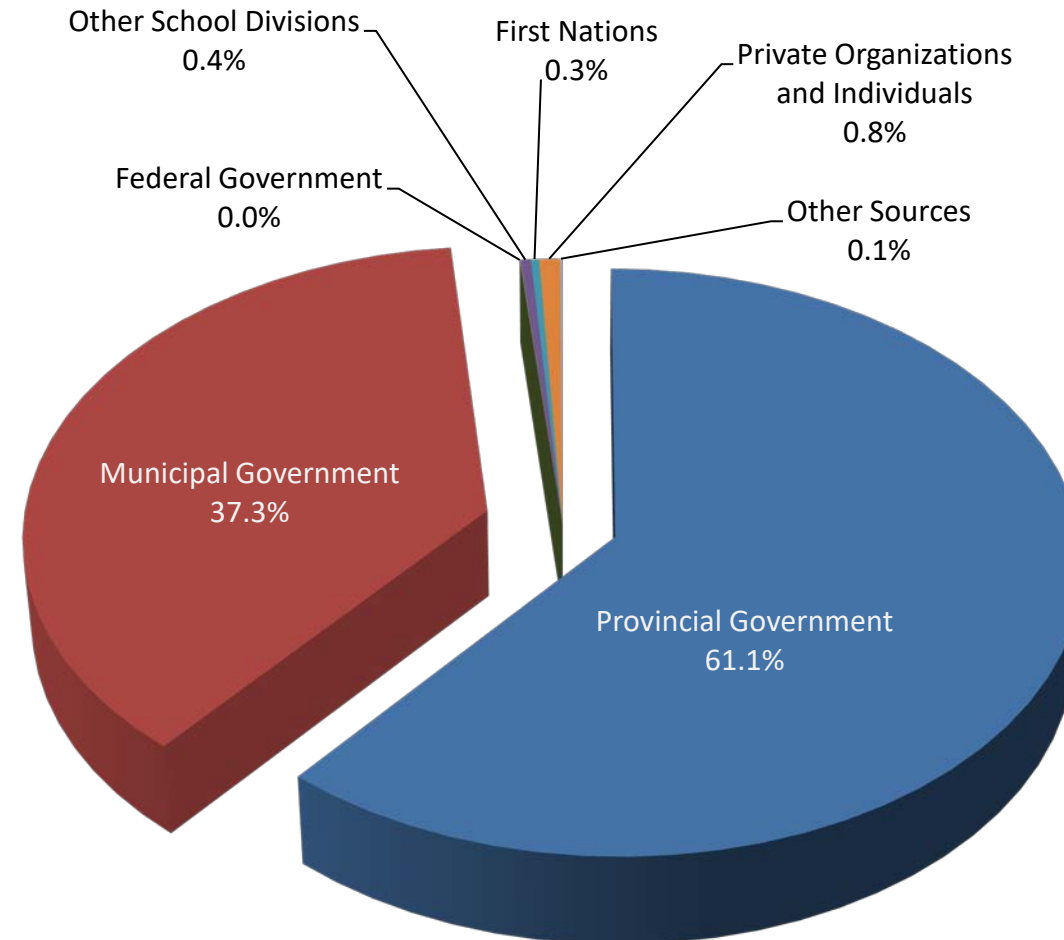


Preliminary 2021-2022 Budget Summary

	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	66,569,200	1,915,200	3.0%
Student Support Services	22,624,000	23,290,300	666,300	2.9%
Community Education and Services	429,600	422,400	(7,200)	-1.7%
Divisional Administration	3,031,700	3,055,900	24,200	0.8%
Instructional & Other Support Services	3,336,600	3,506,100	169,500	5.1%
Transportation	2,667,200	2,654,900	(12,300)	-0.5%
Operations and Maintenance	9,057,200	9,082,400	25,200	0.3%
Fiscal	1,846,500	1,912,000	65,500	3.5%
	<u>107,646,800</u>	<u>110,493,200</u>	<u>2,846,400</u>	<u>2.6%</u>
Transfers To Capital	45,000	50,000	5,000	11.1%
	<u>107,691,800</u>	<u>110,543,200</u>	<u>2,851,400</u>	<u>2.6%</u>
NET SURPLUS (DEFICIT)	<u>-</u>	<u>(720,500)</u>	<u>(720,500)</u>	

2021-2022 Preliminary Budget Revenues

Where the Money Comes From



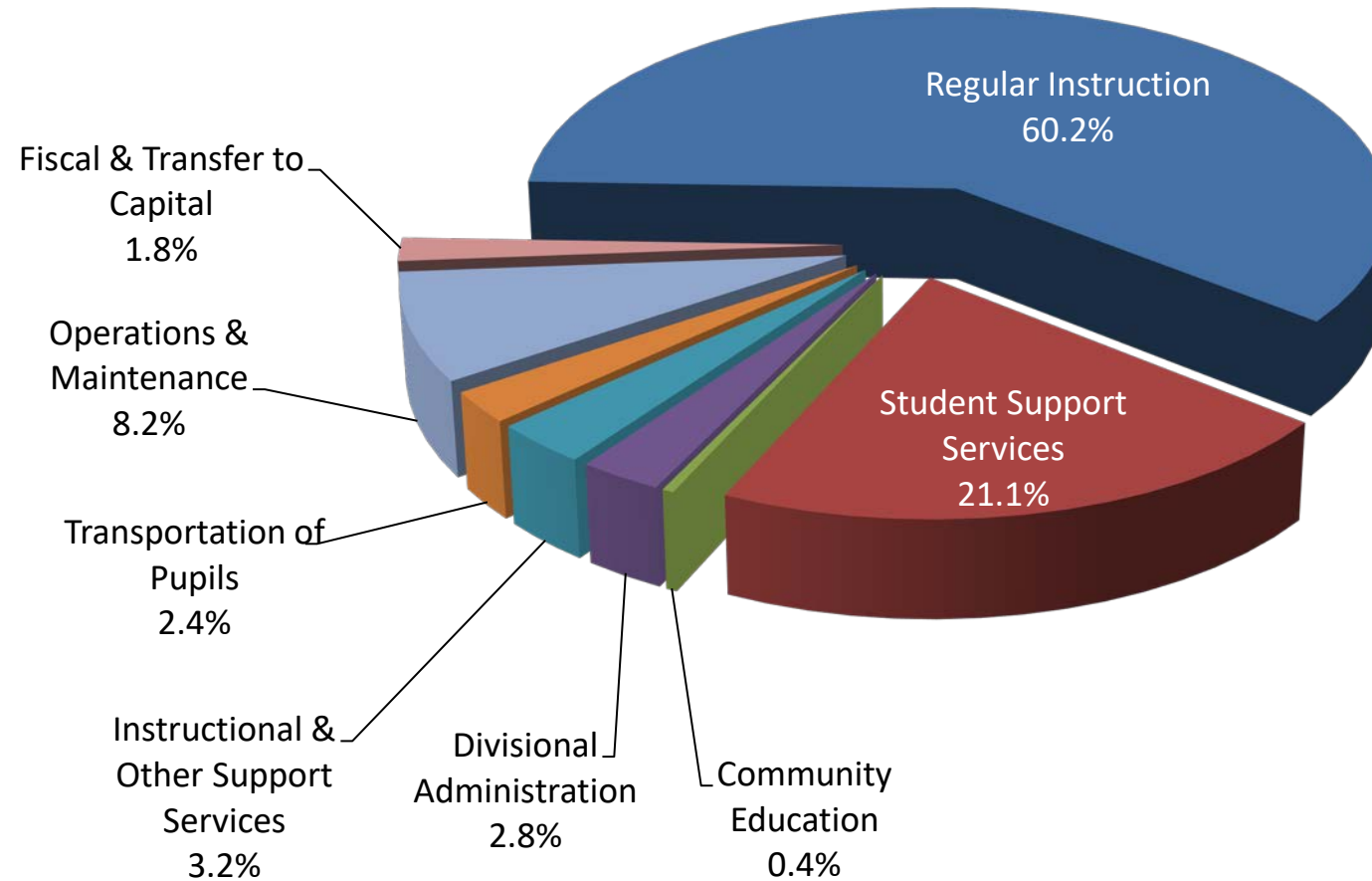


Expenditure Budget Variance Summary

<u>OBJECT</u>	<u>FTE</u>	<u>Salaries & Employee Benefits</u>	<u>Services</u>	<u>Supplies & Materials</u>	<u>Interest & Bank Charges</u>	<u>Transfers</u>	<u>Total</u>	<u>% Change</u>
Regular Instruction	(1.73)	1,971,200	14,400	(61,000)	-	(9,400)	1,915,200	3.0%
Student Support Services	1.93	706,000	(24,000)	(15,700)	-	-	666,300	2.9%
Community Education and Services	-	6,100	(7,000)	(6,300)	-	-	(7,200)	-1.7%
Divisional Administration	-	19,000	5,200	-	-	-	24,200	0.8%
Instructional & Other Support Services	0.37	125,900	42,100	1,500	-	-	169,500	5.1%
Transportation	(2.00)	(23,500)	(1,300)	12,500	-	-	(12,300)	-0.5%
Operations and Maintenance	(0.63)	(4,500)	(8,400)	38,100	-	-	25,200	0.3%
Fiscal	-	-	-	-	3,300	62,200	65,500	3.5%
	(2.05)	2,800,200	21,000	(30,900)	3,300	52,800	2,846,400	2.6%
Transfers to Capital						5,000	5,000	11.1%
Total	(2.05)	2,800,200	21,000	(30,900)	3,300	57,800	2,851,400	2.6%

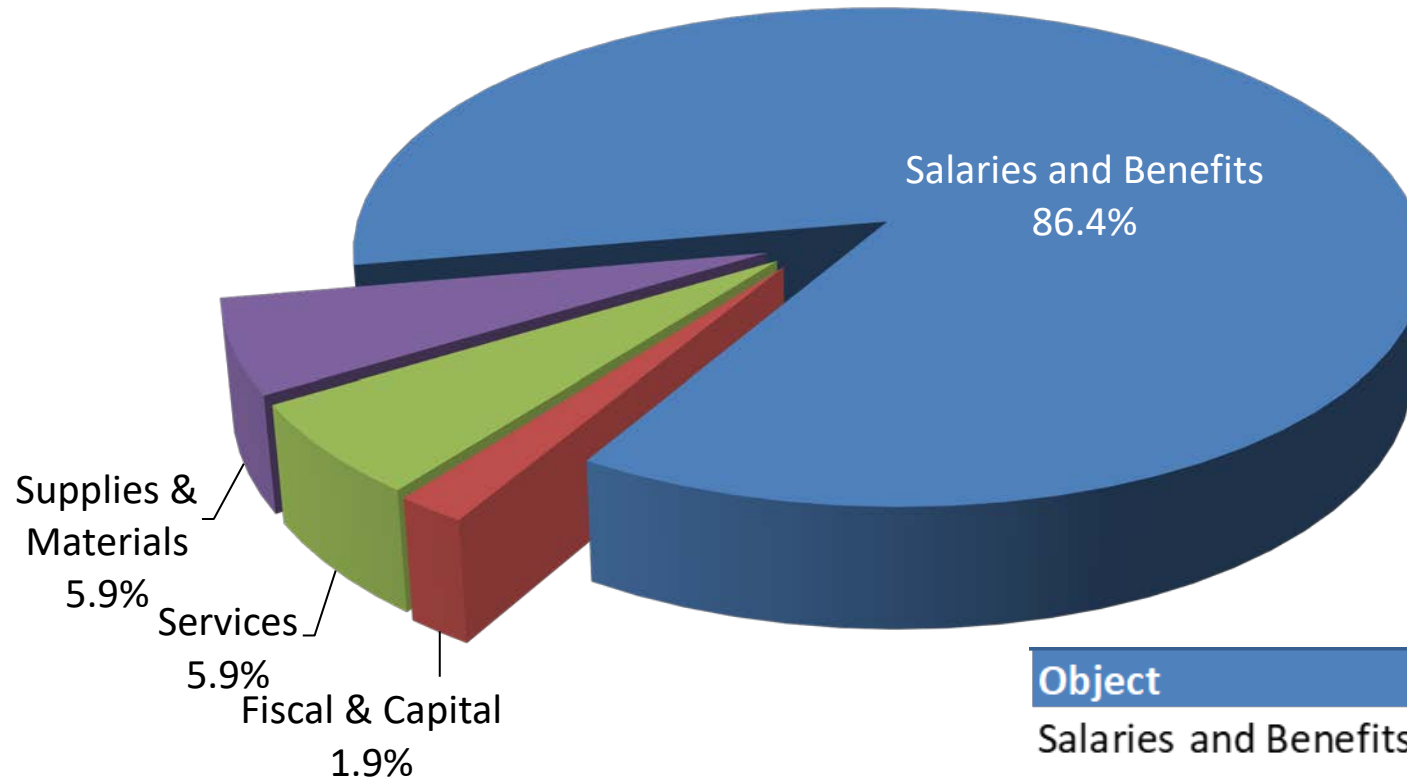
2021-2022 Operating Expenditures by Program

Where the Money is Spent



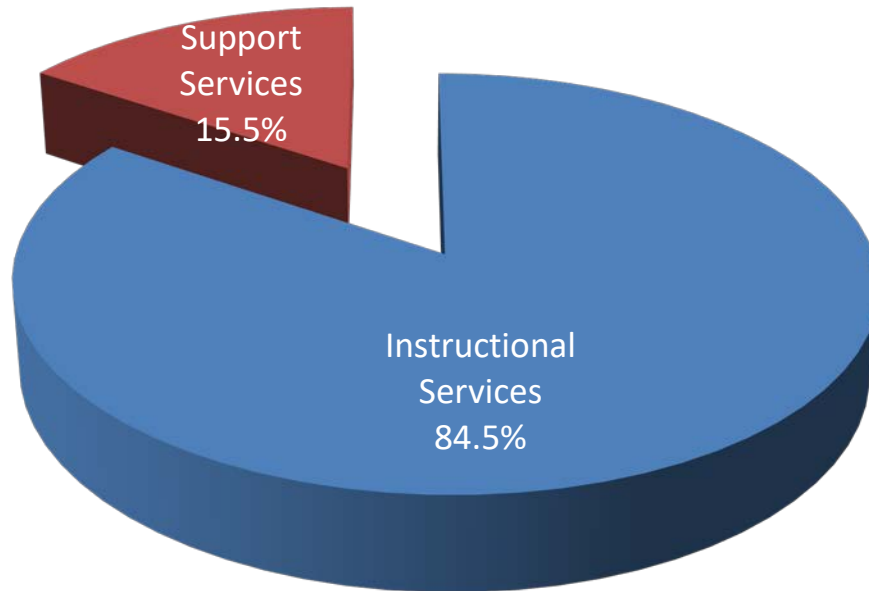
2021-2022 Operating Expenditures by Object

How the Money is Spent



Object	Budget	% of Total
Salaries and Benefits	95,481,100	86.4%
Fiscal & Capital	2,051,100	1.9%
Services	6,471,400	5.9%
Supplies & Materials	6,539,600	5.9%
Total	110,543,200	100.0%

Instructional and Support Services



Function	Budget	% of Total
Instructional Services		
Regular Instruction	66,569,200	60.2%
Student Support Services	23,290,300	21.1%
Instructional and Other Support Services	3,506,100	3.2%
	93,365,600	84.5%
Support Services		
Community Education and Services	422,400	0.4%
Divisional Administration	3,055,900	2.8%
Transportation	2,654,900	2.4%
Operations and Maintenance	9,082,400	8.2%
Fiscal & Capital	1,962,000	1.8%
	17,177,600	15.5%
Total	110,543,200	100.0%



3) Budget and Sustainability Requests

Budget and Sustainability Requests	Staff Positions (FTE)	Amount
Trustee / Board Committee Requests	8.0	\$ 1,934,400
Senior Administration Sustainability Requests	0.0	\$ 0
Total Budget and Sustainability Requests	8.0	\$ 1,934,400

4) Special Requirement

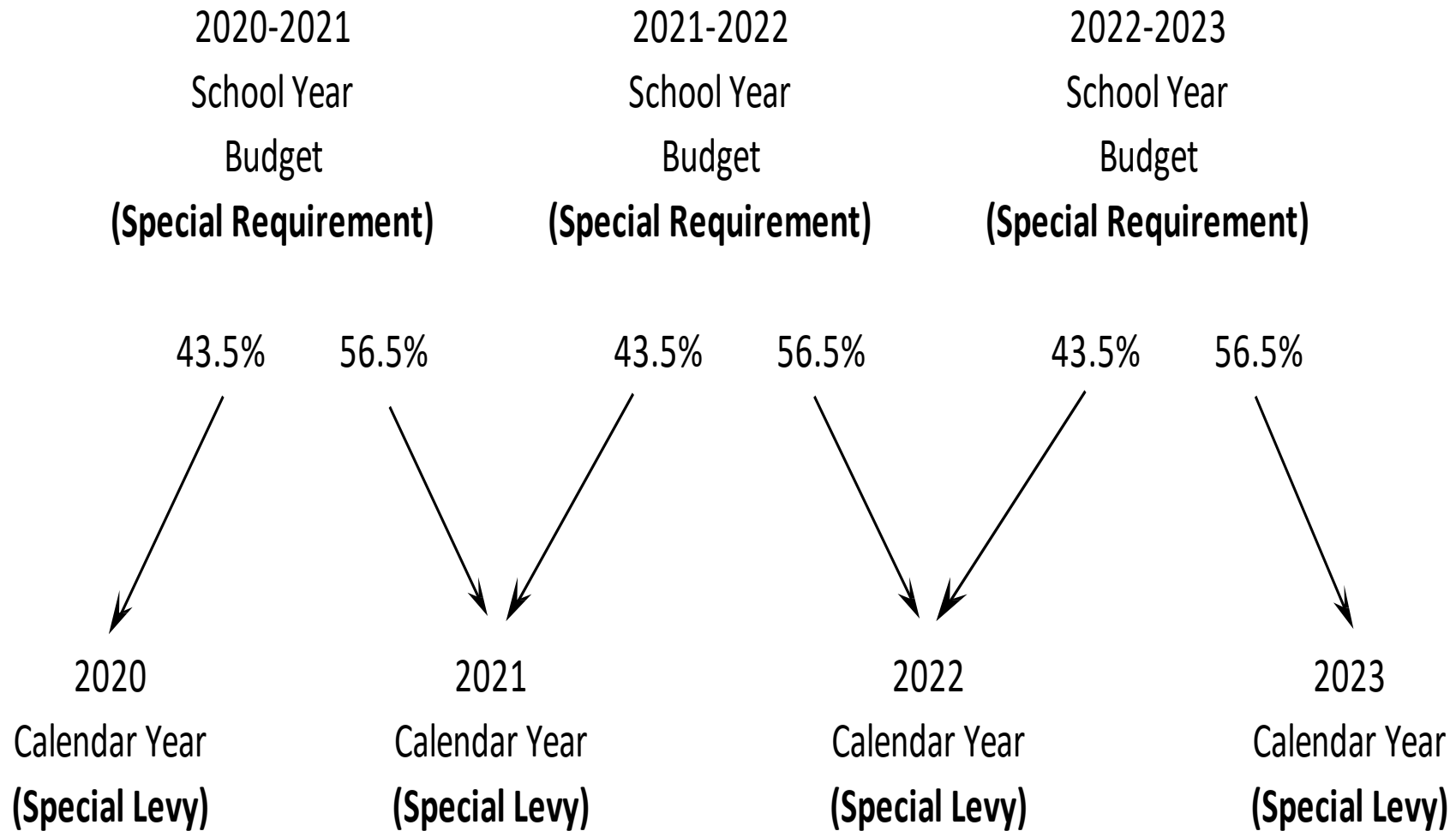
- **Special Requirement** is the amount required to be raised from Municipalities during the Division's fiscal year. It represents the final source of revenue for the Board to fund budgeted expenditures.
- For 2021-2022, the Minister directed School Divisions to limit any increases to the Special Requirement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



	<u>2020</u>	2021-2022 Budget		
		<u>2021</u>	<u>\$ Change</u>	<u>% Change</u>
Budget - Special Requirement	\$ 49,185,200	\$ 50,168,687	\$ 983,487	2.00%
Budget - Special Levy	\$ 49,039,369	\$ 49,039,369	\$ -	0.00%
Total School Assessment	\$ 3,334,224,620	\$ 3,375,056,550	\$ 40,831,930	1.22%
Brandon School Division Tax				
Assessed Value*	\$ 270,000	\$ 270,000	\$ -	0.00%
Portioned Value @ 45%	121,500	121,500		
Mill Rate	14.708	14.530	(0.178)	-1.21%
Total School Taxes	<u>\$ 1,787.01</u>	<u>\$ 1,765.39</u>	<u>\$ (21.62)</u>	<u>-1.21%</u>
Annual				\$ (21.62)
Monthly				\$ (1.80)

*Average single family residential property

5) Next Steps

- March 1, 2021 – Public Budget Consultation/Presentations
- March 8, 2021 – Regular Board Meeting – Budget Approval
- March 15, 2021 – 2021 Special Levy Submission to Municipalities
- March 31, 2021 – 2021-2022 Budget Submission to the Province