



Lord Selkirk School Division

Preliminary Budget – Community Presentation February 17th, 2022

Final

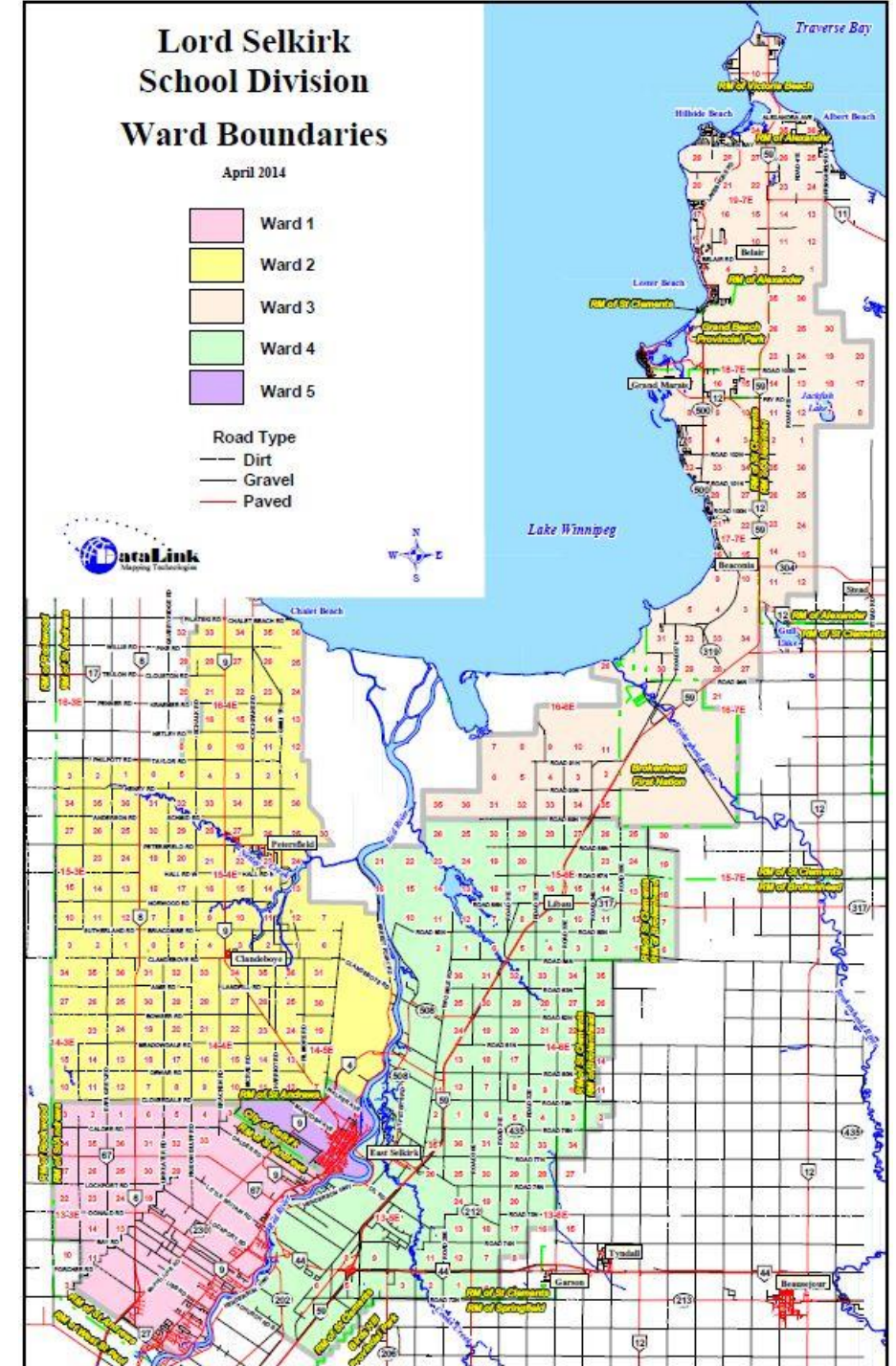
Agenda

- Overview of LSSD
- Covid 19 Impact
- Budget Challenges
- Funding Structure – Where does the money come from?
- Expenditures – Where does the money go?
- Property Tax / Mill Rate Impacts
 - Examples
- Next Steps
- Q & A



LSSD Overview

- Provides educational services to Selkirk and parts of RM of St. Andrews, St. Clements, Alexander, Victoria Beach and Brokenhead
- 15 Schools, 711,729 sq ft of space (66,122m²)
- Serves 3,807 students from K-12 and adult learning.
- 50+ buses travel over a 1M km per year transporting 2,450 students.
- \$597/pupil on IT, most in the Province.
- 688 FTE Staffing positions.
- >\$60,000,000 Annual Budget, 12 largest in Manitoba.



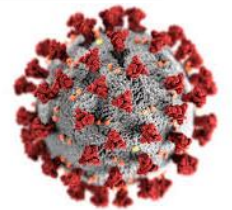
2021/2022 Covid Spending

Area	Amount
Teacher Salaries	\$527k
EA Salaries	130k
Custodial Salaries	95k
Other Salaries (Bus,OT,Sick)	30k
Cleaning Supplies	63k
Other	12k
Total	<u>\$ 857k</u>

Covid Funding Summary

Item	Amount
Safe Schools Funding	\$750,389
Learning Recovery	\$102,123
- Anticipated Spend	\$857,293
Overage/(Shortfall)	<u>(\$4,781)</u>

*We are thankful for the support provided by the
Provincial Government during the Pandemic!*



Challenges



Funding Realities

- Decreasing Provincial Revenue (1-time funding)
- Cap on increase to Special Requirement (PTOG)
- Administrative Cap

Increasing Costs

- CBA settlement for COLA saw a 3.3% increase
- Pension, Benefits, Utilities cost
- Fuel, Services and Supplies impacted by inflation.

Service Levels

- Remote learning
- Specialized student needs
- Mental Health support in schools
- Staffing levels / Attendance
- Transportation

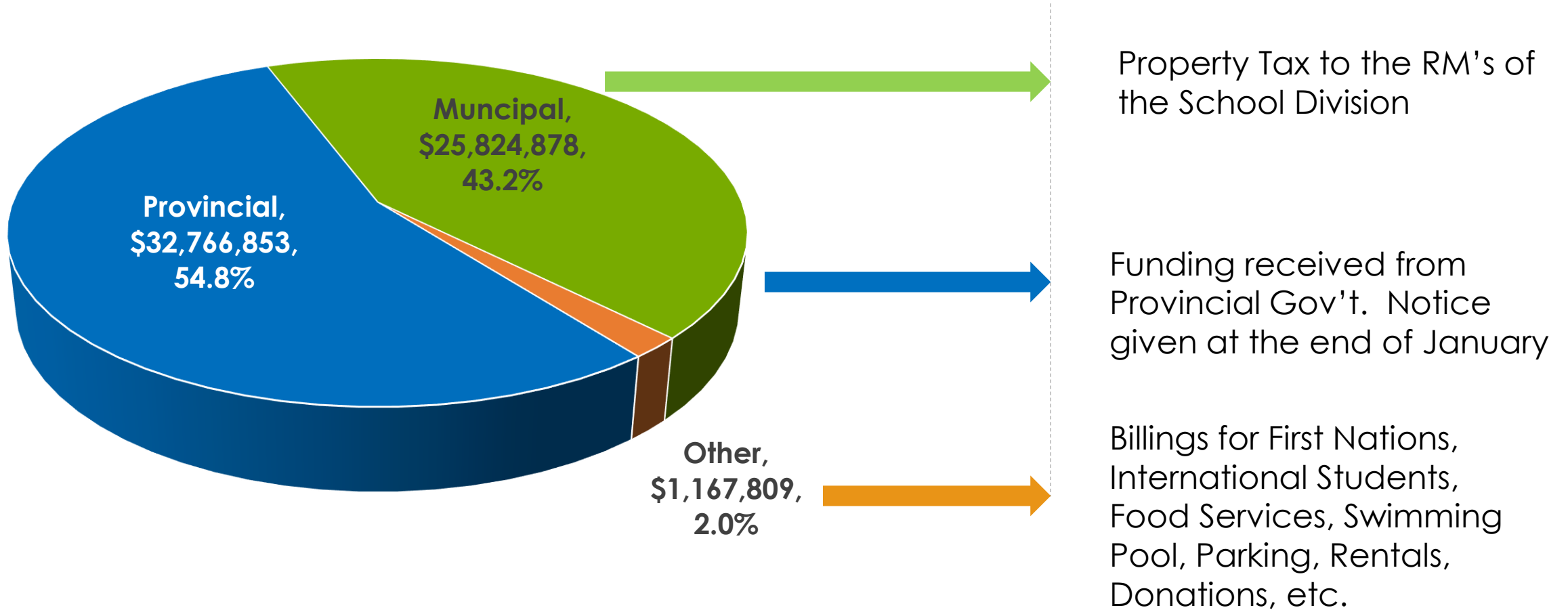
Funding Structure

Where does the money come from!



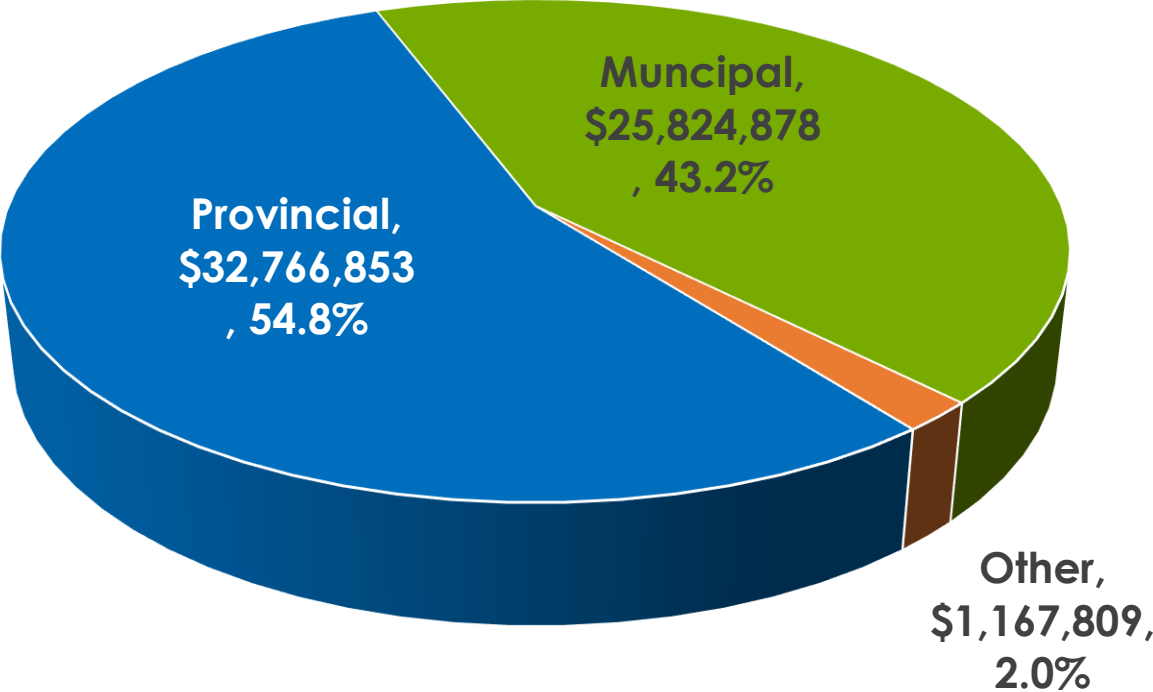
Funding Structure

2021/22 Budget



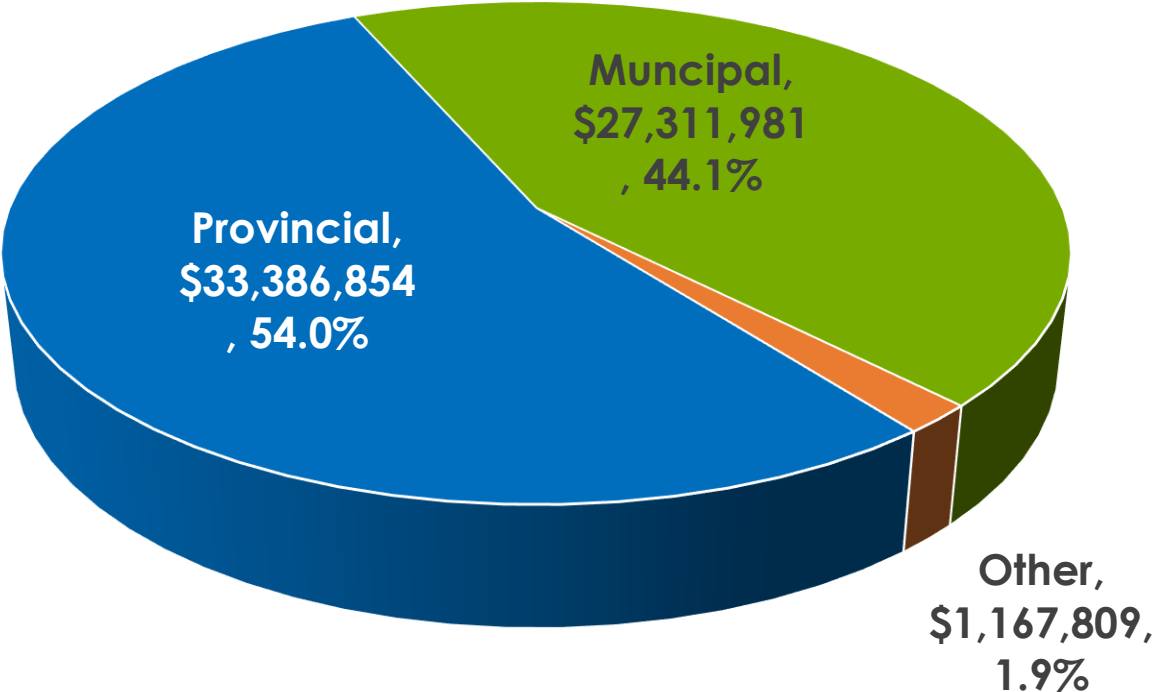
Funding Structure

2021/22 Budget



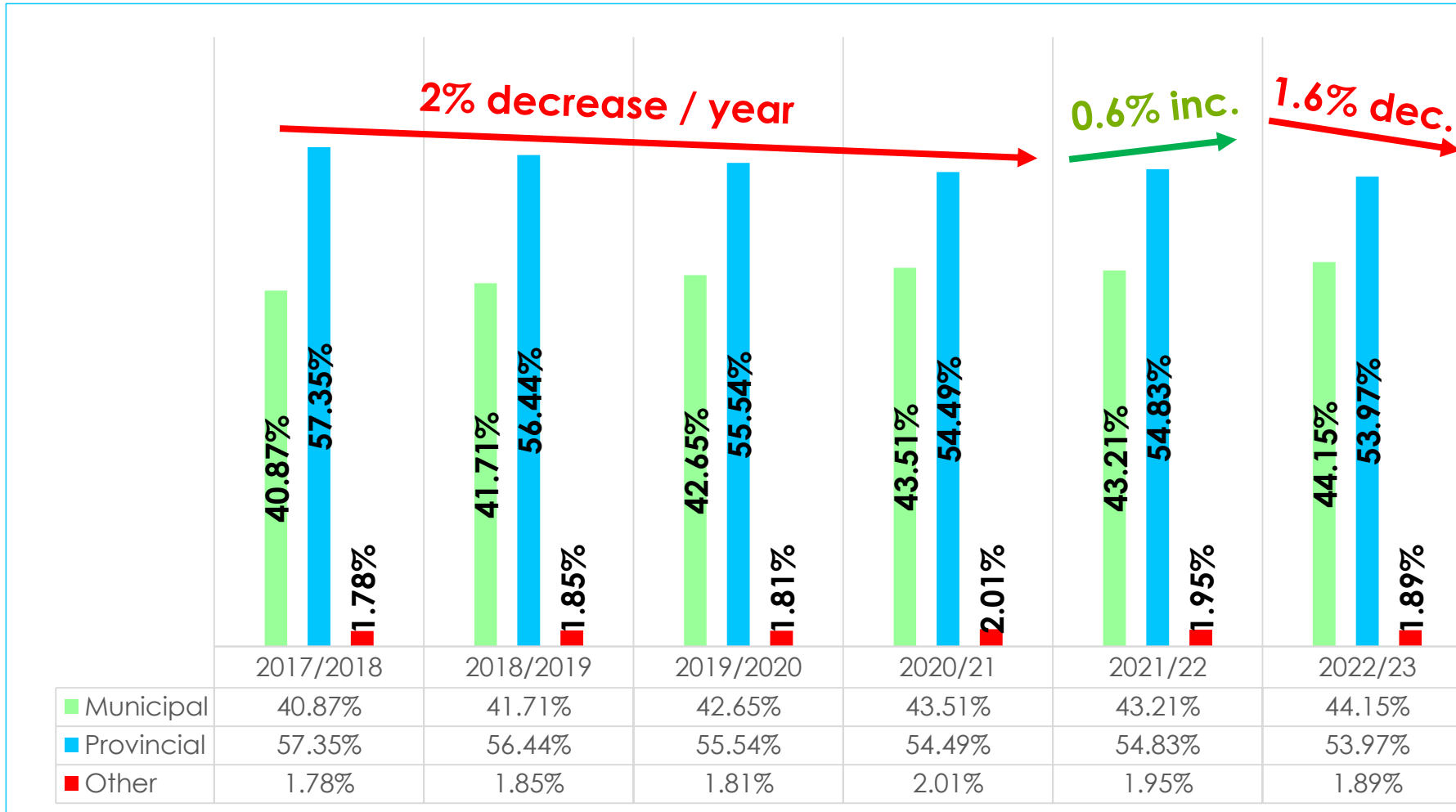
Total \$59,759,540

2022/23 Budget



Total \$61,866,644

Funding Sources



Funding from Provincial sources have decreased every year over the prior 4 years and the trend ended for 2021/22 Fiscal Year.

PTOG affected this trend in 21/22.

EPTC reduction has shifted this in 22/23. A new funding model is expected for 23/24



Expenditures

Where the money is spent

Labour Costs Impacts for 2022/23

- COLA Impacts: **\$2,887k**
- Removal of Positions - Administration **\$ 48k**
- – Professional Staff **\$ 200k**
- Increase in CPP rate from 5.45% to 5.70% **\$ 157k**
- Increase in EI insurable earnings by \$2,100 **\$ 33k**
- Pension costs increase from 9.5% to 9.6% **\$ 55k**
- Payroll Tax **\$ 56k**
- Increase in WCB rate from 1.23% to 1.46% **\$ 38k**



What are Dollars Spent on? (Expenditure Summary)

<u>Type of Expense</u>	<u>2021/22 Year</u>	<u>2022/23 Year</u>	<u>\$ Change</u>	<u>% Change</u>
Salaries	\$45,406,162	\$48,045,617	\$2,639,455	5.8%
Employee Benefits & Payroll Tax	\$5,145,152	\$5,512,504	\$367,352	7.1%
Services	\$4,445,901	\$4,177,194	(\$268,707)	-6.0%
Supplies and Materials	\$4,152,887	\$3,874,330	(\$278,557)	-6.7%
Interest	\$60,000	\$75,000	\$15,000	25.0%
Transfers	\$182,000	\$182,000	\$0	0.0%
Total	\$59,392,102	\$61,866,644	\$2,474,542	4.2%

Notable Changes:

- ❑ Salary & Benefits as per prior page
- ❑ Services: Election \$+100k, Utilities +\$69k, (\$250k) Capital "D", School Budgets (\$188k)
- ❑ Supplies: Fuel +\$100k, IT (\$158k), Transportation (\$80k), playground (\$30k), Trustee PD/Adv (\$55k)
- ❑ Interest costs slightly up, higher rates anticipated.
- ❑ Transfers : Student cost when transferred to other Divisions
- ❑ Capital budget set at \$0 to reduce operating expense pressures.



What are dollars spent on?

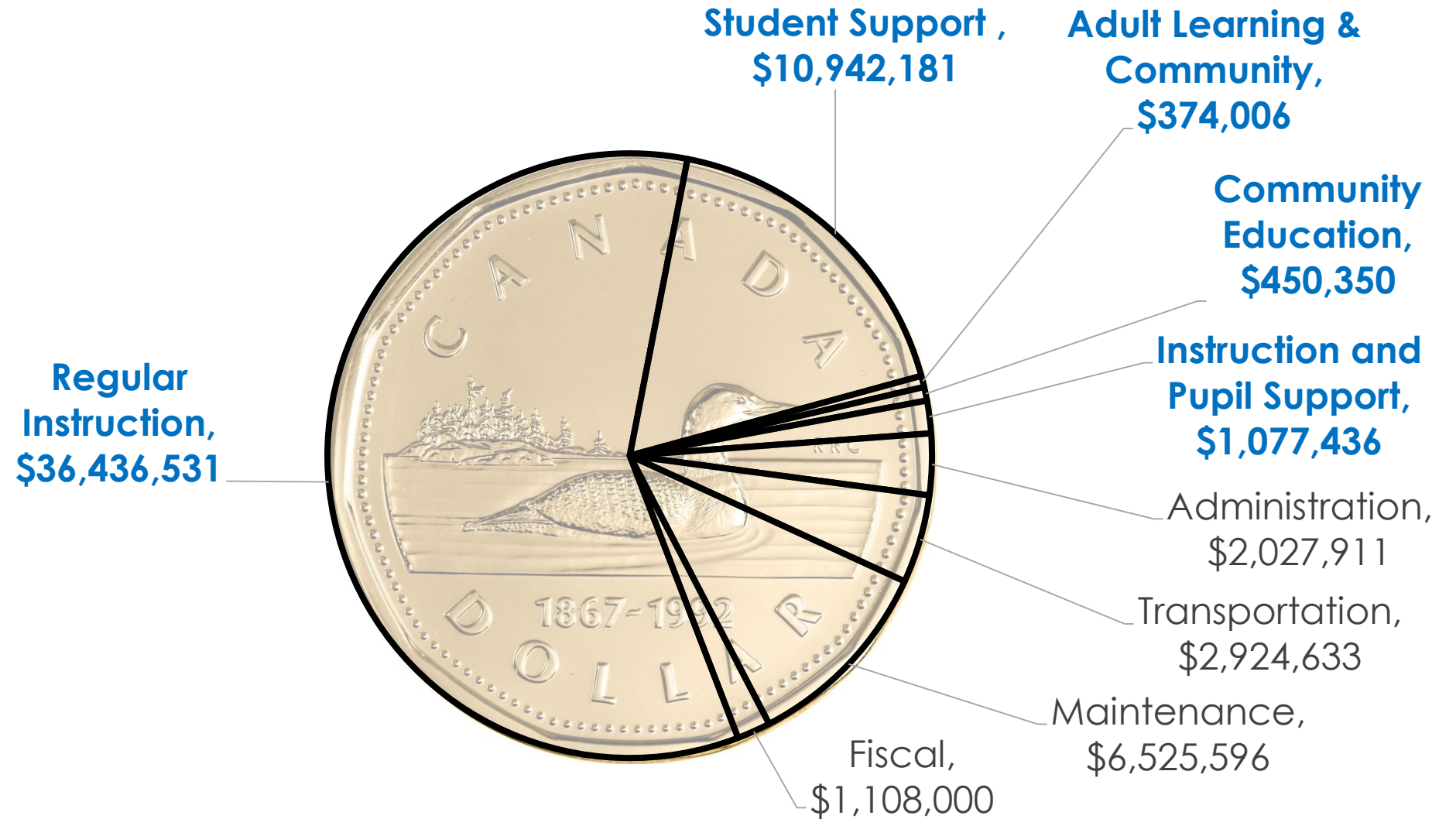
2022/2023 Draft Budget – Type of Expenses



Total: \$61,866,644

Where are Dollars Spent?

2022/23 Draft Budget – Functional Areas

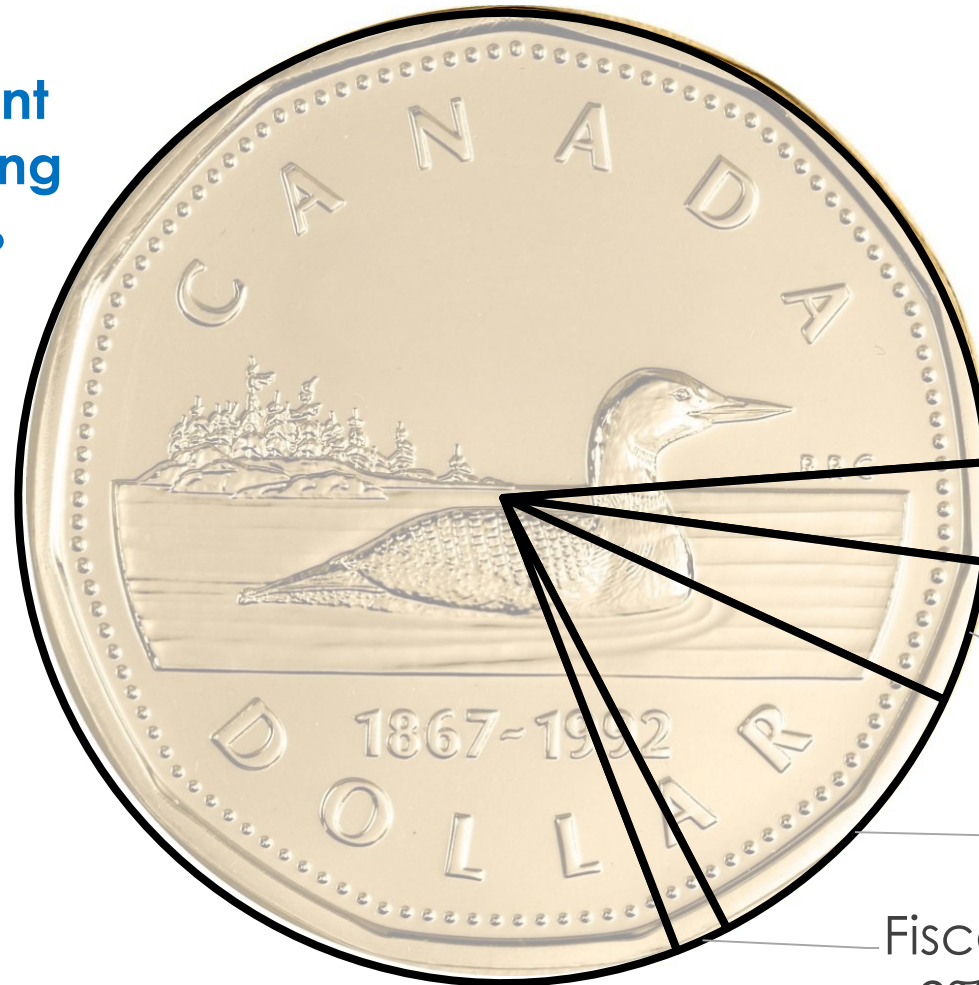


Total: \$61,866,644

Where are Dollars Spent?

2022/2023 Draft Budget – Functional Areas %

Student
Learning
80%



Administration
3%

Transportation
5%

Maintenance
10%

Fiscal
2%

Total: \$61,866,644

Efficiency



Lord Selkirk participates in the Expanded Capital Program

- Almost **\$670,300** in Expanded Capital Funding received this year (2021/22).
 - Accessibility Projects (Ruth Hooker, LSRCSS) **\$141k**
 - HTS Window Upgrades **\$ 56k**
 - HVAC upgrades at LSRCSS **\$ 29k**
 - LED Lighting upgrades (ESJH, HTS, Lockport, LSRCSS, Ruth Hooker, Mapleton & Robert Smith) **\$434k**
 - WSP Exterior doors and electrical integration to fire alarm **\$ 9k**
- Replaced Boiler at ESMS
- Continued with Propane/Gas Bus Purchase – looking to lower operating costs, potential electric option in the future.

Safety & Accessibility

- Finalized Bus Loop at Tri-school area with asphalt surfacing and fencing. Relieves congestion on Sophia St.
- LSRCSS Side and Back Entrance – enhanced accessibility. Part of a longer term development plan (outdoor classrooms, parent pickup loop)
- Constructed two grooming rooms at Happy Thought School.
- Worked with Clandeboye and District Recreational Association and SDCF to replace light poles at Clandeboye hockey rink.



Staying Connected

- Continued utilization of Microsoft Teams and SeeSaw to deliver remote learning opportunities to students at home. Microsoft Teams is also used to replace in-person meetings with virtual ones.
- Implemented electronic report cards!
- Loaning out laptop computers and iPads to students who did not have access to a personal device for remote learning.
- Invested more in student laptops (\$757k).
- Upgraded Wi-Fi systems / Internet connections in schools to meet increased demands. (outdoor hotspots, more bandwidth for WSP and WW).



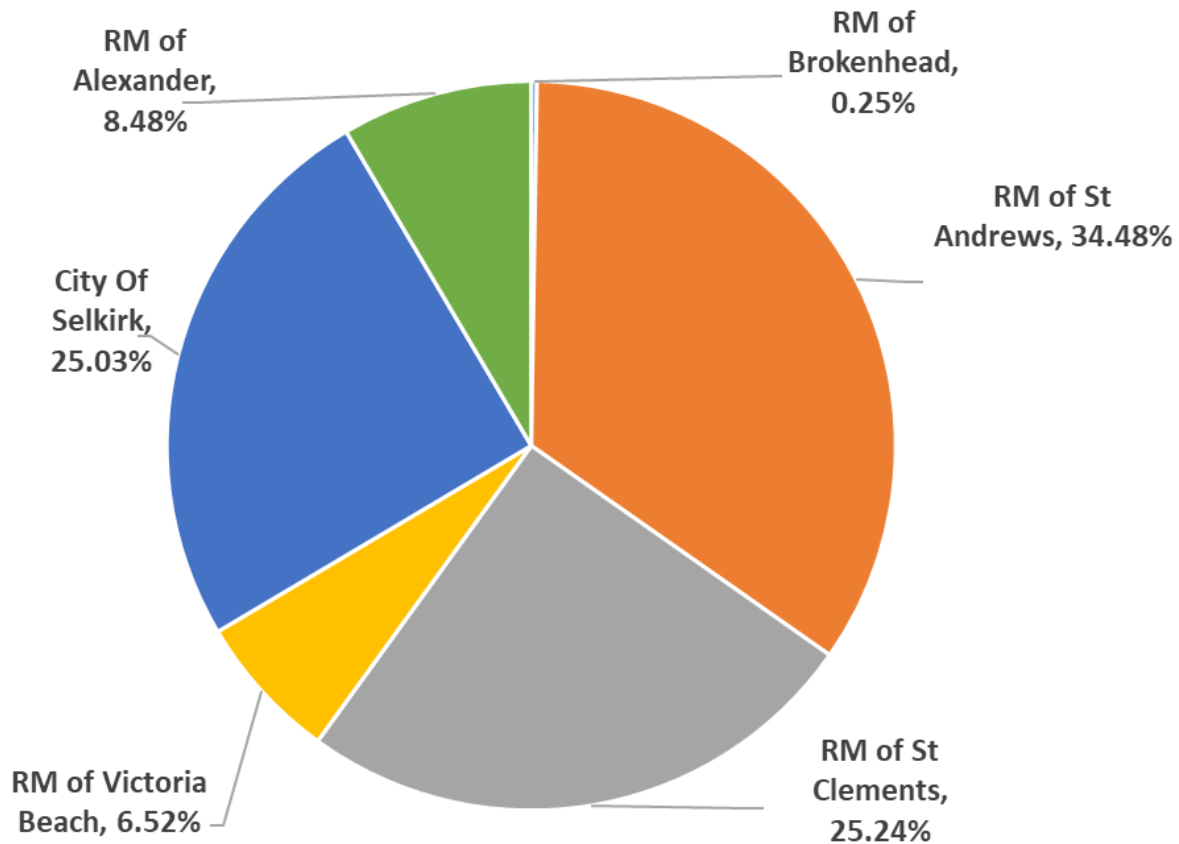
A wide-angle photograph of a dam in winter. The foreground is a snow-covered field with some dry grass. In the middle ground, a large body of water is partially frozen, with many people standing and walking on the ice. Two large red inflatable balls are visible on the ice. In the background, a large concrete dam structure is visible, and above it, a steel truss bridge spans the water. The sky is clear and blue.

Property Tax / Mill Rate

Explanations and impacts

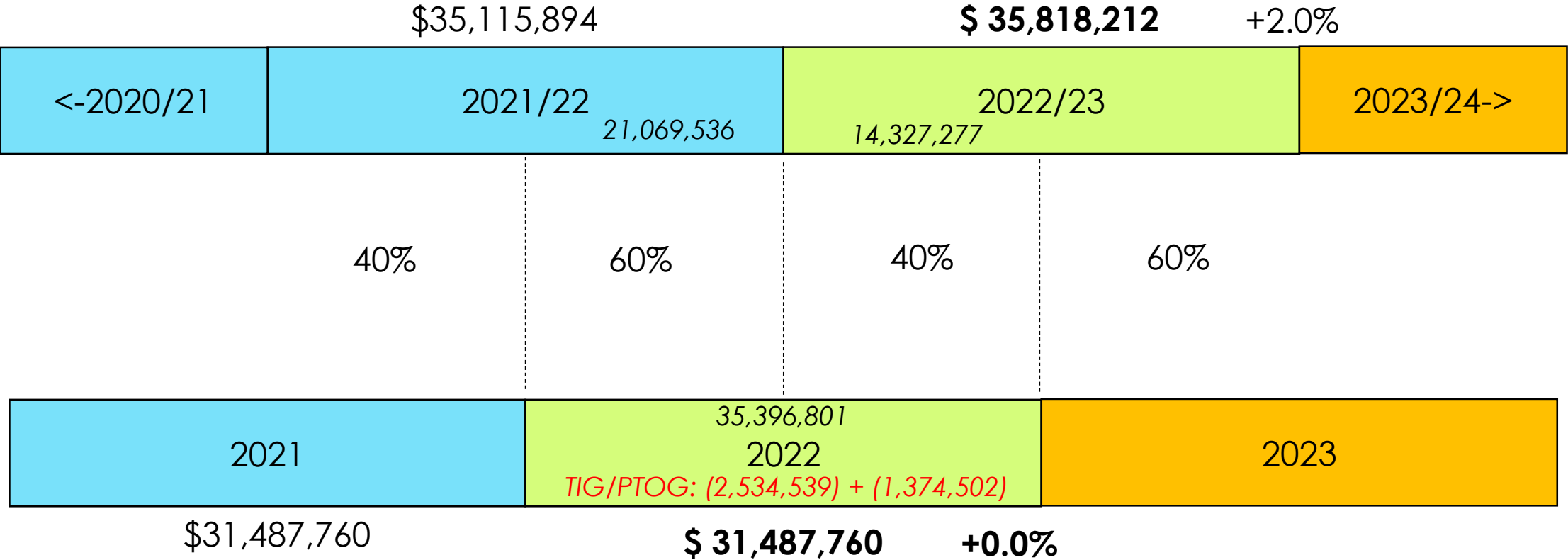
Chris Dea

What RM's do we get our Municipal Revenue from?



Property Tax / Mill Rate Impact

School Year is July 1st – June 30th – **Special Requirement**



Taxation Year is January 1st – December 31st – **Special Levy**

Proportional Assessed Property Values - 2022

RM/ City	Residential		Farm		Other		Total		Total %
RM of Brokenhead	\$ 3,271,820	(+0.46%)	\$ -	(-0.25%)	\$ -	0.00%	\$ 5,426,760	0.18%	0.25%
RM of St Andrews	\$ 633,747,130	(+0.87%)	\$ 63,404,700	(+0.10%)	\$ 63,404,700	2.00%	\$ 751,495,920	0.91%	34.48%
RM of St Clements	\$ 471,121,470	(+1.89%)	\$ 41,714,930	(-0.09%)	\$ 41,714,930	0.18%	\$ 550,114,110	1.62%	25.24%
RM of Victoria Beach	\$ 141,309,400	(+1.47%)	\$ 664,550	(+0.00%)	\$ 664,550	14.53%	\$ 141,995,450	1.53%	6.52%
City Of Selkirk	\$ 362,716,130	(+1.94%)	\$ 181,986,770	(-2.71%)	\$ 181,986,770	1.79%	\$ 545,617,070	1.88%	25.03%
RM of Alexander	\$ 177,867,850	(+0.97%)	\$ 4,502,420	(-1.16%)	\$ 4,502,420	-3.28%	\$ 184,804,860	0.83%	8.48%
Total	\$ 1,790,033,800	(+1.41%)	\$ 292,273,370	(-0.04%)	\$ 292,273,370	1.54%	\$ 2,179,454,170	1.36%	100.00%
Percentages	82.13%		13.41%		13.41%		100.00%		

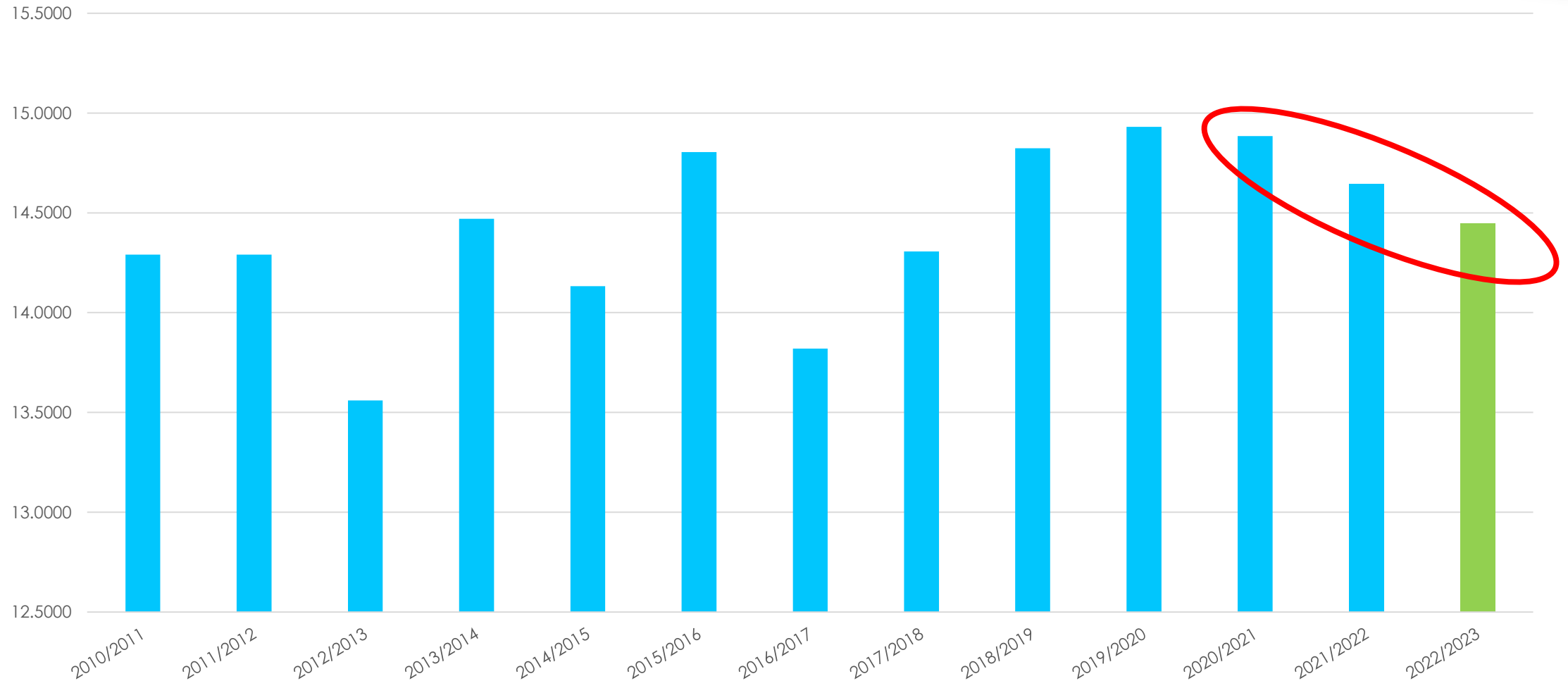
- Assessment year pushed back one year due to pandemic
- Change in assessment due to new constructions / permits
- 1.34% or \$29.3M increase over 2021

Property Tax / Mill Rate Impact

TOTAL ASSESSMENT	\$ 2,179,454,170	
SPECIAL LEVY 2022	31,487,760	
MILL RATE		14.4475
PREVIOUS YEAR MILL RATE		14.6444
CHANGE IN MILL RATE		(0.1969)
PERCENTAGE INCREASE (DECREASE) IN MILL RATE		-1.34%



Property Tax / Mill Rate



Property Tax Bills



- Issued by the municipality or city
- Municipal portion and education portion
- Property class determines what % of your assessed value is “taxable” – Proportionate Assessment
- Tax credits available
 - Applicable to principal residence
 - Applicable to the education portion of the tax bill
 - Education property tax credit – maximum of \$700/\$525/\$350
 - Senior’s education property tax credit – maximum of \$400/\$300/\$200

Residential Property Example

Assessed Value	\$296,500
x 45%	45%
Proportionate Assessment	\$133,425
x Mill Rate / 1,000	.0144475
Gross Taxes Payable	\$1,927.66
- Applicable Tax Credits	-\$350.00
Net Taxes Payable	\$1,577.66

Property Tax Example – Households

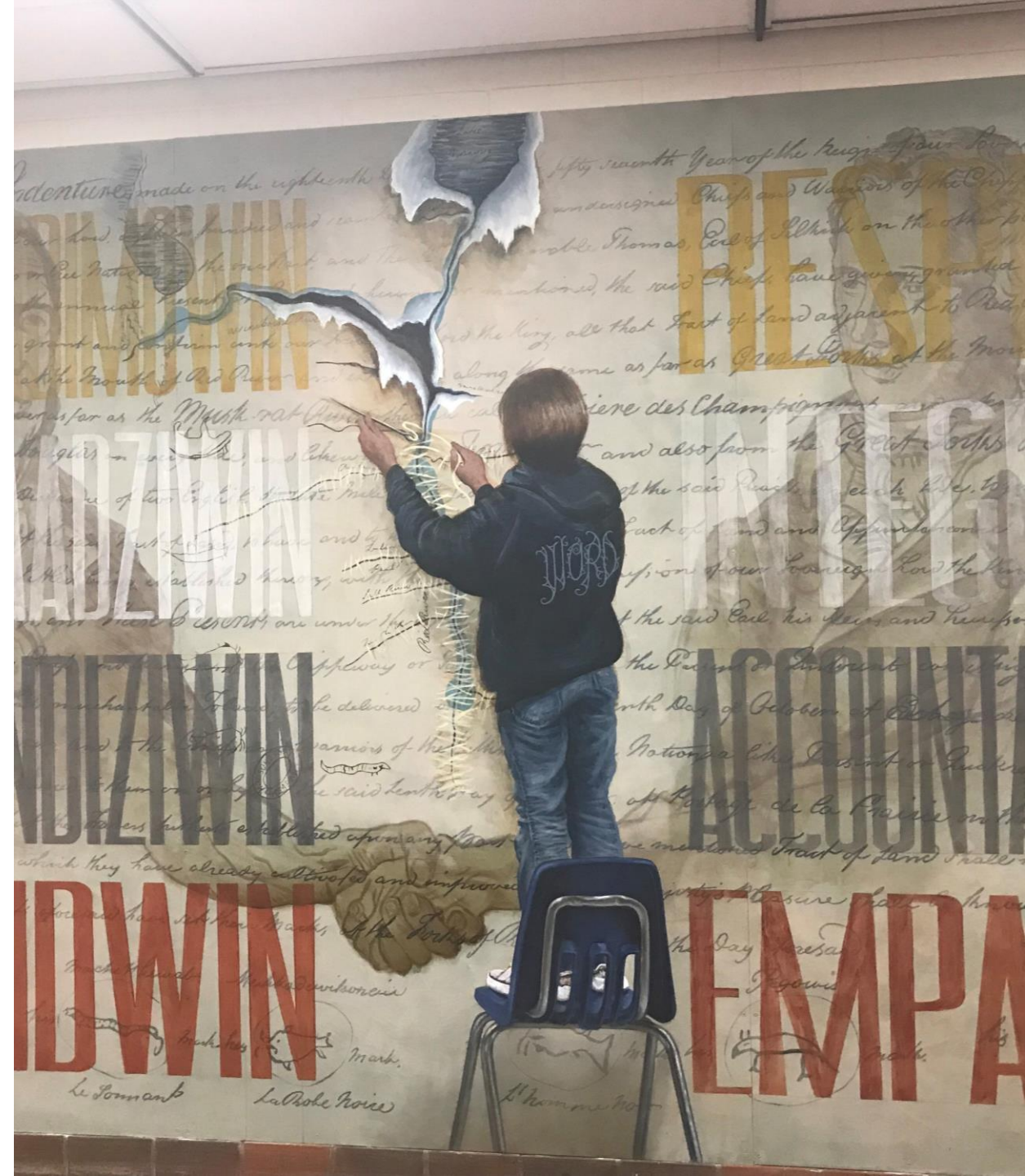
	CITY OF SELKIRK	RM OF ALEXANDER	RM OF BROKENHEAD	RM OF ST. ANDREWS	RM OF ST. CLEMENTS	RM OF VICTORIA BEACH
<u>2022 Taxation</u>						
Average House Price	\$ 213,246	\$ 168,936	\$ 282,999	\$ 341,940	\$ 288,327	\$ 194,050
Proportionate Assessment %	45%	45%	45%	45%	45%	45%
PA Value	\$ 95,961	\$ 76,021	\$ 127,350	\$ 153,873	\$ 129,747	\$ 87,323
Mill Rate						
School Tax						
Prior Year Tax (On Tax Bill)						
\$ Change in Tax						
% Change in Tax						

Property Tax Example – Property Tax Rebate Cheques

	<u>2022</u>	<u>2021</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
Average House Price	\$ 213,246	\$ 213,246	\$ -	0.00%
Proportionate Assessment %	45%	45%		0.00%
PA Value	\$ 95,961	\$ 95,961	\$ -	0.00%
Mill Rate				
School Tax				
Less: EPTC				
School Tax (on tax bill)				
<i>Expected Rebate Cheque (50%)</i>				
Net School Tax				

Next Steps!

- Work with the Board of Trustees to finalize Budget and incorporate community feedback
- Present Budget for final approval to the Board of Trustees (March 1st)
- Provide communication to community of approval of Budget (After March 1st)
- Send Mill Rate information to City and RMs on March 15th
- Submit Budget to Department of Education on March 31st



**A well-educated
mind will always
have more questions
than answers.**

Helen Keller

DANKE!
THANK YOU!
MERCI!
GRAZIE!
GRACIAS!
DANK JE WEL!
MIIGWETCH
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