

PARK WEST SCHOOL DIVISION
PUBLIC MEETING
DRAFT 2017-2018 BUDGET



February 21, 2017

2016-2020 Strategic Plan

Diversity

To value and embrace the diversity among our students, staff, and community members to create an inclusive learning environment that values diversity and social justice

Indigenous Education

To improve educational outcomes for Indigenous students and promote further understanding of Indigenous history and culture

Positive Communication & Relationships

To enhance learning by developing and fostering effective open communication between students, staff, parents, and community to build positive relationships

Quality Teaching & Learning

To provide quality instruction based on current best teaching practices to enhance learning opportunities for all students

Resource Management

Balancing fiscal responsibility with educational and infrastructure needs to ensure the effective use of resources

Technology Infrastructure & Integration

Ensure students and staff have access to technology infrastructure and networks to provide a high quality, reliable and safe digital learning environment

Enrolment (FTE)

School	Projected 2017/2018*	2016/2017 (Sept 30)*	Difference
BIN	68.0	70.5	-2.5
BCI	137.0	158.0	-21.0
BES	65.5	70.5	-5.0
DCS	21.0	21.0	0.0
HCI	143.0	148.0	-5.0
HES	122.0	119.0	3.0
ING	45.0	48.0	-3.0
MPS	499.5	487.0	12.5
MIN	58.5	53.5	5.0
MON	18.5	-	18.5
RCI	85.0	87.0	-2.0
RES	74.0	77.0	-3.0
SLS	166.0	175.5	-9.5
SCS	146.0	139.5	6.5
WWS	329.5	322.0	7.5
O/C	22.0	26.0	-4.0
Adult Ed	35.0	38.0	-3.0
TOTAL	2,035.5	2,040.5	-5.0

Past Enrolment	
2007/08	1,840.0
2008/09	1,760.0
2009/10	1,718.0
2010/11	1,736.0
2011/12	2,071.5
2012/13	2,045.0
2013/14	2,035.5
2014/15 *	2,045.0
2015/16 *	2,053.5

* Nursery school students included in years 2014-15 and beyond.

Our budget challenges



- Slight decrease in enrolment
- 2% decrease in base provincial funding
- Increasing costs related to inflation
- Unexpected retraction of additional provincial funding after it was committed to us and utilized
- New school with almost no additional funding
- Increased labour costs
- Declining surplus and limited capital reserve
- Maintaining all of our schools

Provincial funding impact



- The reported 1% increase in provincial funding means nothing for the majority of school divisions in Manitoba, including Park West.
- The decrease in provincial funding combined with increased labour costs has created an extremely challenging new reality.
- As a consequence, Park West School Division is faced with a need to cut programs and staffing.

Our budget process this year



- In previous years, we could consider adding new programs or initiatives or enhancing what we were already doing.
- This year additions or enhancements are a limited option.
- We have been told to minimize the impact to taxpayers while at the same time, limiting the impact to programs and school-based staffing.
- We have had to make some difficult decisions regarding what important programs, initiatives, or services we will need to reduce or cut.

What we are proposing



- Park West is recommending a combination of cost reductions and increased local taxation:

Proposed cuts of \$385,800

Proposed local tax increase of 6.9%

- Our budget for 2017-18 will be only 1% more than our budget for 2016-17.

Review of possible budget scenarios

	9.9% Levy Increase (All in)	8.9% Levy Increase (Status Quo)	6.9% Levy Increase	6% Levy Increase	5% Levy Increase
2016-17 Expenditures	29,041,009	29,041,009	29,041,009	29,041,009	29,041,009
Increase in Labour Costs	607,551	607,551	607,551	607,551	607,551
Increase in WW Partnership Expenses (Offset by Tuition Increase)	91,392	91,392	91,392	91,392	91,392
Increase/(Decrease) in Other Costs	192,000	0	-385,800	-569,413	-769,413
2017-18 Expenditures	29,931,952	29,739,952	29,354,152	29,170,539	28,970,539
Increase/(Decrease) vs 2016-17	3.1%	2.4%	1.1%	0.4%	-0.2%

Proposed Reductions for 2017-2018

Summary	
Staffing reductions	-158,500
Programming reductions	-125,750
Goods & Services reductions	-174,700
Total Reductions	-458,950
Additions as compared to 2016-17 Budget	
Photocopiers	30,000
Hydro	20,000
Capital Reserve / Surplus	11,950
Software (Accounting and MyBlueprint)	11,200
Total Additions	73,150
Reductions net of Additions	-385,800

Proposed Reductions for 2017-2018

Details	
Staffing reductions:	
Teacher Staffing	-64,500
Teacher flex time	-43,000
Educational Assistant flex time and one Professional Development day	-51,000
	-158,500
Programming reductions:	
Divisional support for provincial championships	-19,000
Roots of Empathy	-15,000
Citizenship fund	-15,000
Innovation fund	-15,000

Proposed Reductions for 2017-2018

Details	
Programming reductions (continued):	
Additional programs for 0-5	-10,000
Career Trek	-10,000
First Steps Training	-9,750
Dreambox	-7,500
Principals' PD	-6,000
Principals' meetings	-5,000
Career Fair	-5,000
Classroom assessment	-5,000
Tell Them From Me	-3,500
	-125,750

Proposed Reductions for 2017-2018

Details	
Goods & Services reductions:	
Payroll tax	-36,000
Accentuated learning environments	-25,000
Replace NetSet with Fibre	-21,500
1% decrease in Transportation budget	-21,000
Physical Education Grant (Grades 11 & 12)	-20,000
Meals/snacks at Division Office meetings	-15,000
Appreciation events	-10,000
K-4 supplies	-10,000
Drop mileage rate by 2 cents	-10,000
Superintendent's allocation	-5,000
3 virtual Trustees' meetings per year	-1,200
	-174,700

Provincial Funding of Schools Program

FORMULA GUARANTEE

- 2% decrease in Funding Formula Support as compared to 2016-17

BASE

- Based on enrolment and adjusted for issues like scarcity/dispersion of population of the division

CATEGORICAL

- Based on specific needs, students, programs; grants per unit provided

EQUALIZATION FUNDING

- Provided to recognize the varying abilities of divisions to meet the cost of unsupported program requirements through the property tax base of the school division
- Funding for divisions that have a lower than average/weak tax base or a lower than average assessment per pupil and that have higher expenditures that are not supported financially by the Province

CAPITAL "D" AND OTHER MINOR FUNDING

- School buildings' capital projects and repairs

Revenues

Revenues	2017/2018	2016/2017	Difference \$	Difference %
Province – Funding of Schools Program	10,501,879	10,716,203	-214,324	-2%
Province – Other Support	685,650	741,650	-56,000	-8%
Tuition from First Nations	7,788,664	7,630,251	158,413	2%
Other Revenues	88,600	93,600	-5,000	-5%
Total Revenues before Special Requirement	19,064,793	19,181,704	-116,911	-1%

Expenditures

Expenditures	2017/2018	2016/2017	Difference \$	Difference %
Regular Instruction	17,127,002	16,894,529	232,473	1%
Student Support Services	3,837,091	3,858,010	-20,919	-1%
Adult Education	175,412	177,634	-2,222	-1%
Early Childhood	107,293	116,075	-8,782	-8%
Divisional Admin	1,194,999	1,197,828	-2,829	0%
Curriculum	108,063	110,238	-2,175	-2%
Library	297,577	289,343	8,234	3%
Professional Development	334,959	347,787	-12,828	-4%
Transportation	2,024,983	2,099,405	-74,422	-4%
Maintenance	3,467,825	3,277,160	190,665	6%
Fiscal	442,000	478,000	-36,000	-8%
Capital Items	236,948	195,000	41,948	22%
Total Expenditures	29,354,152	29,041,009	313,143	1%

Special Requirement (Local Taxation)

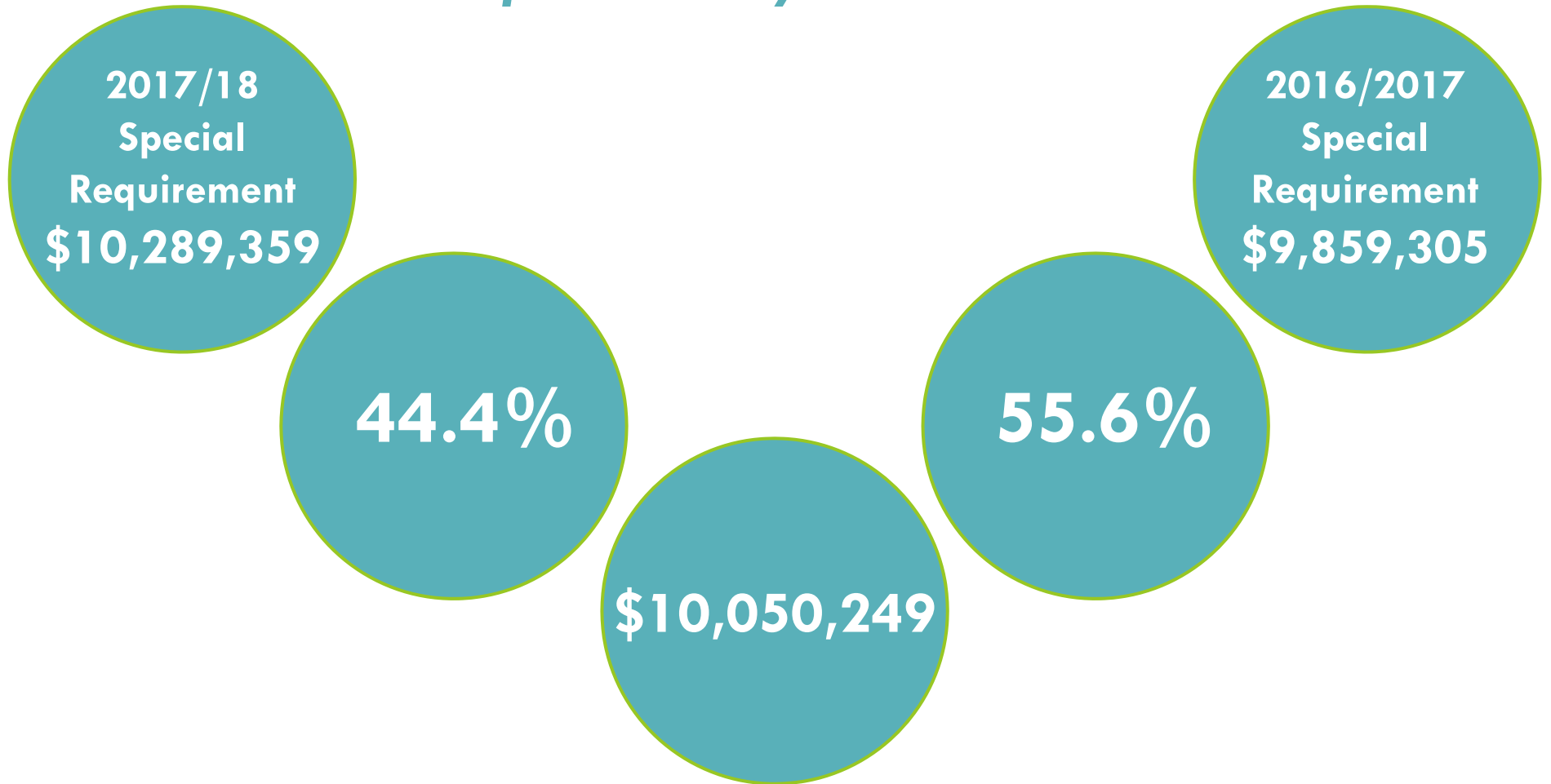
	2017/2018	2016/2017	Difference \$	Difference %
Budgeted Expenditures	29,354,152	29,041,009	313,143	1%
Less Budgeted Revenues before Special Requirement	19,064,793	19,181,704	-116,911	-1%
Special Requirement (Local Taxation)	10,289,359	9,859,305	430,054	4%

The *Special Requirement* is the revenue that a school division needs from local taxation to balance its budget. This is based on our **July to June** fiscal year.

The local school tax is called the *Special Levy* and is raised through property taxation.

The *Special Levy* is the tax that needs to be raised by the division. This is based on the **January to December** calendar year.

2017 *Special Levy for PWSD*



Calculation of the Special Levy

	2017	2016
Special Levy for PWSD	10,050,249	9,463,374
Special Levy for DSFM	313,126	281,447
Less Tax Incentive Grant	-817,353	-817,353
Total Special Levy	9,546,022	8,927,467
Increase \$	618,555	316,162
Increase %	6.9%	3.7%

2017 PWSD School Taxes

To calculate your school taxes, use the following formula:

$$A \times B \times C / D$$

A = the assessed value of the property

B = the portion of the assessed value that is taxed *

C = the mill rate

D = 1000

* the portion of the assessed value of a property that is taxed depends on the type of property

Property Type	% of the property's assessed value that is taxed	Reassessment increase in 2017
Residential	45 %	1.54%
Farmland	26%	0.02%
Commercial	65%	0.96%

Overall 0.72% increase

2017 Mill Rate

The Mill Rate is the **Special Levy**, divided by the **Total Assessed Value** of all property within the school division, multiplied by 1000.

	2017	2016	Increase \$	Increase %
Special Levy	9,546,022	8,927,467	618,555	6.9%
Divide by Total Assessed Value	845,544,390	839,483,170	6,061,220	0.72%
Result	0.0113	0.0106		
Multiply by 1000	1000	1000		
Mill Rate	11.3	10.6	0.7	6.2%

2017 Special Levy by Property Type

Property Type	2017 Assessment	2016 Assessment	Difference \$	Difference %
Residential	3,061,570	2,840,208	221,362	7.8%
Farm	4,267,778	4,019,058	248,720	6.2%
Other/commercial	2,216,674	2,068,201	148,473	7.2%
Total	9,546,022	8,927,467	618,555	6.9%

Residential – house assessed up to \$135,700 in 2016 will pay \$0.00 in school taxes in 2017

Farmland – land owners assessment up to \$2,127,500 in 2016 will get 80% in school taxes back in 2017

Education Tax Examples

	Residential (\$700 rebate)	Farm (80% rebate, \$5,000 max)	Other/ Commercial
2016 Assessed Value	150,000	200,000	200,000
2017 Reassessment Increase	1.54%	0.02%	0.96%
2017 Assessed Value	152,305	200,050	201,915
Multiply by Portion Taxed	45%	26%	65%
Multiply by Mill Rate	11.3	11.3	11.3
Divide by 1000	1,000	1,000	1,000
2017 Special Levy	774	587	1,482
Rebate	-700	-470	
2017 Special Levy after rebate	74	117	1,482
\$ Increase before rebate	56	34	99
% Increase before rebate	8%	6%	7%

History of the Special Levy

Year	Special Levy	Increase \$	Increase %
2008	7,278,340		
2009	7,280,638	2,298	0.0%
2010	7,309,478	28,840	0.4%
2011	7,421,939	112,461	1.5%
2012	7,818,451	396,512	5.3%
2013	8,096,284	277,833	3.6%
2014	8,220,585	124,301	1.5%
2015	8,611,305	390,720	4.8%
2016	8,927,467	316,162	3.7%
2017	9,546,022	618,555	6.9%

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