

**PARK WEST SCHOOL DIVISION
PUBLIC MEETING
PROPOSED 2018-2019 BUDGET**



February 26, 2018

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

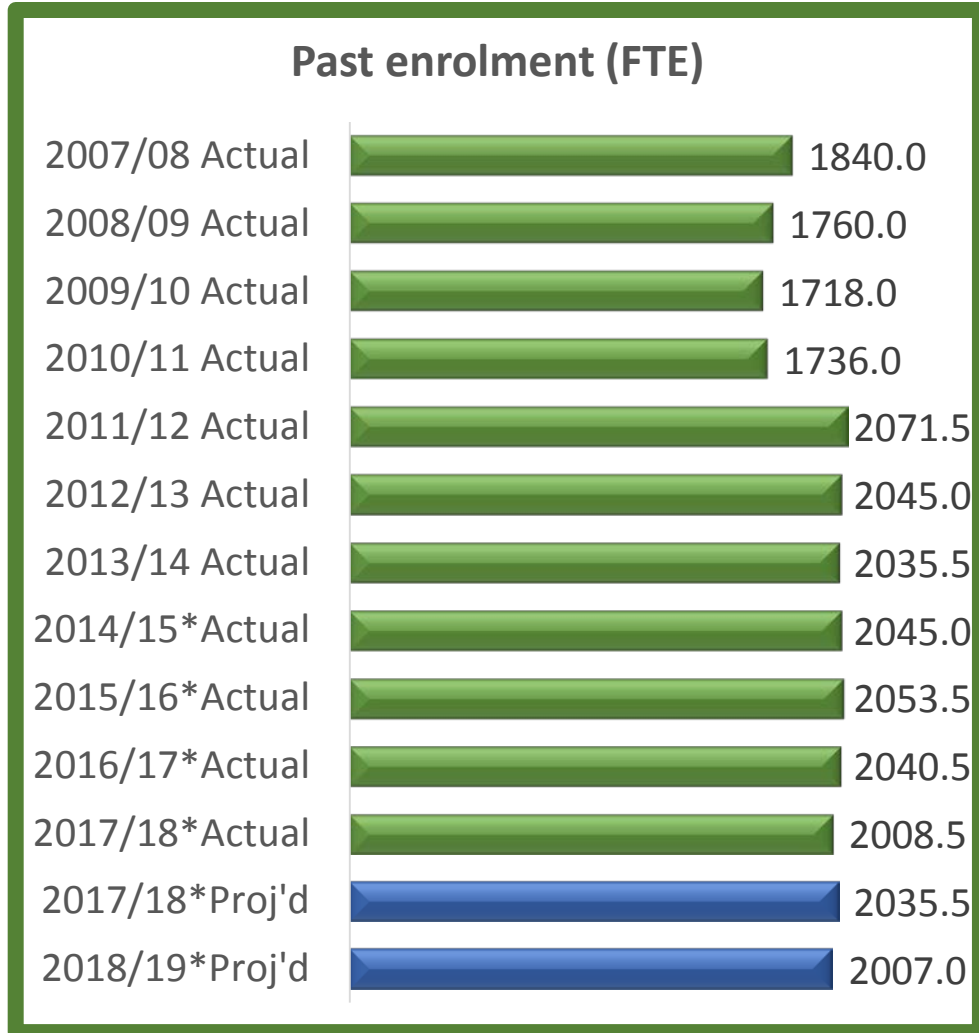
Balancing fiscal responsibility with educational and infrastructure needs to ensure the effective use of resources

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 2018/2019*	Actual 2017/2018*	Difference
BIN	65.0	68.0	-3.0
BCI	142.0	147.0	-5.0
BES	63.0	60.0	3.0
DCS	26.0	25.0	1.0
HCI	146.0	136.0	10.0
HES	120.5	130.0	-9.5
ING	43.5	42.0	1.5
MPS	498.5	485.5	13.0
MIN	62.5	58.0	4.5
MON	18.5	18.5	0.0
RCI	77.0	76.0	1.0
RES	81.0	73.5	7.5
SLS	156.0	163.0	-7.0
SCS	125.5	134.0	-8.5
WWS	332.0	340.0	-8.0
Off Campus	20.0	20.0	0.0
Adult Ed	30.0	32.0	-2.0
TOTAL	2007.0	2008.5	-1.5



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

Our budget challenges

- Decrease in enrolment
- 2% decrease in base provincial funding for second year
- Restriction to 2% increase in special requirement
- Increased costs related to staffing
- Declining surplus
- Maintaining all of our schools

Provincial funding impact

- As was the case last year, a decrease in provincial funding combined with increased labour costs creates significant challenges for budgeting.
- As a consequence, for the second consecutive year, Park West School Division is faced with a need to cut programs and staffing.

Our budget process this year

- For this year and next year, additions or enhancements were a limited option.
- We were directed to minimize the impact to taxpayers while at the same time, limiting the impact to programs and school-based staffing.
- We made 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 **\$313,344**
 - Proposed local tax increase of 4.0% which translates into a 2% special requirement increase.

- ❑ Our overall budget for 2018-2019 will represent a 1.1% reduction from our current budget.

Direction from the province

- The province reduced our funding by 2% for the second consecutive year.
- They also increased restrictions on management costs while strongly recommending that we limit any increase of the special requirement to 2%.
 - Our proposed budget for 2018-2019 meets both of these directives.

Starting point for our proposed budget



- To meet the direction of the province while absorbing the reduced funding, we once again were faced with the task of making reductions and cuts.
- The starting assumption was that everything that was removed last year would not return.

2017-2018 changes

Summary	
Increased labour costs	563,969
Increased WW partnership expenses (offset by increased tuition revenue)	91,392
1 school bus	105,000
ICT resource teacher leader (0.5 FTE)	43,582
Photocopiers	30,000
Hydro	20,000
Software (Accounting and MyBlueprint)	11,200
Staffing reductions	-158,500
Programming reductions	-135,750
Goods & Services reductions	-235,927
Surplus reduction (vs. 2016-19 addition of \$195K)	-21,823
Net increase in expenditures in 2017-18 vs 2016-17	313,143

Reductions for 2017-2018

Details of staffing reductions	
Teacher staffing	-64,500
Teacher flex time	-43,000
EA flex time and one Professional Development day	-51,000
Total staffing reductions in 2017-18	-158,500

Reductions for 2017-2018

Details of programming reductions	
Divisional support for provincial championships	-19,000
Roots of Empathy	-15,000
Citizenship fund	-15,000
Innovation fund	-15,000
Additional programs for 0-5	-10,000
Career Trek	-10,000
WE Day	-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
Total programming reductions in 2017-18	-135,750

Reductions for 2017-2018

Details of goods & services reductions

Transportation operations	-51,000
Payroll tax	-36,000
Accentuated learning environments	-25,000
Replace NetSet with Fibre	-21,500
Physical Education Grant	-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
Superintendents' allocation	-10,000
Furnishings	-10,000
Paper	-6,227
Band supplies	-5,000
Accessibility	-5,000
3-6 Virtual board meetings per year	-1,200
Total goods & services reductions in 2017-18	-235,927

Proposed Budget 2018-2019

Budget 2018-19 spending vs 2017-18	
2017-18 Expenditures	29,354,152
Net reductions	-313,344
2018-19 Expenditures	29,040,808
Decrease vs 2017-18	-1.1%

Proposed Changes for 2018-2019

Summary	
Additions:	
Staffing	441,545
Goods & Services	150,788
Capital and surplus	55,753
Total additions	648,086
Reductions:	
Staffing	-515,415
Programming	-162,054
Goods & Services	-283,961
Total reductions	-961,430
Net reductions	-313,344

Proposed Changes for 2018-2019

Details of staffing additions	
Increased labour costs	314,221
Waywayseecappo teacher	83,292
ICT resource teacher leader (0.5 FTE)	44,032
Total staffing additions	441,545

Proposed Changes for 2018-2019

Details of goods & services additions	
Repairs & maintenance	50,000
Fibre Co-op Levy	40,000
Payroll tax	14,000
Transportation dept.	13,651
International student tuition transferred to schools	12,000
Community Schools Grant spending	10,037
IITV fees re: Monarch	5,000
Interest	4,600
Career Fair	1,500
Total additions	150,788

Proposed Changes for 2018-2019

Details of capital/surplus additions	
1 school bus (increase over \$105K budgeted in 2017-18)	10,000
Photocopiers (increase over \$30K budgeted in 2017-18)	10,000
Capital Reserve / Surplus (Increase over \$173K budgeted in 2017-18)	35,753
Total capital/surplus additions	55,753

Proposed Changes for 2018-2019

Details of staffing reductions	
School based staff:	
2.55 teachers (Senior Years Divisional Vocational Programs: Construction, Cosmetology, Health Care Aide, Nature Studies)	-222,870
2.55 teachers (due to decreased enrolment)	-222,870
3 hours/day reduction EA time (due to decreased enrolment)	-11,364
Speech and Psych (0.15 FTE each)	-26,220
Librarian substitutes	-3,686
Division office staff:	
Finance position (0.5 FTE)	-28,405
Total staffing reductions	-515,415

Proposed Changes for 2018-2019

Details of programming reductions

Divisional Senior Years Vocational programs - busing and supplies	-133,000
Gr. 6 Outdoor Education	-19,054
Extra-curricular trips	-10,000
Total programming reductions	-162,054

Proposed Changes for 2018-2019

Details of goods & services reductions	
Repairs & maintenance (all relates to WW schools)	-178,778
Student services	-21,850
Bursaries (all relates to WW schools)	-15,000
Phone and fax costs	-15,000
Occupational/physiotherapy (all relates to WW schools)	-14,500
Finance dept. PD and other expenses	-13,500
Superintendents' expenses	-13,333
Principal PD	-5,000
Band supplies	-5,000
Job posting costs	-2,000
Total goods & services reductions	-283,961

Expenditures by function

Expenditures	2018/2019	2017/2018	Difference \$	Difference %
Regular Instruction	16,983,653	17,080,035	-96,382	-1%
Student Support Services	3,753,986	3,836,105	-82,119	-2%
Adult Education	161,751	175,412	-13,661	-8%
Early Childhood	108,631	107,292	1,339	1%
Divisional Admin	1,164,098	1,193,948	-29,850	-3%
Curriculum	417,666	364,960	52,706	14%
Library	297,094	297,577	-483	0%
Professional Development	95,840	100,839	-4,999	-5%
Transportation	1,891,293	1,994,984	-103,691	-5%
Maintenance	3,342,268	3,452,825	-110,557	-3%
Fiscal	460,600	442,000	18,600	4%
Capital Items	363,928	308,175	55,753	18%
Total Expenditures	29,040,808	29,354,152	-313,344	-1%

Revenues by source

Revenues	2018/2019	2017/2018	Difference \$	Difference %
Province – Funding of Schools Program	10,291,841	10,501,879	-210,038	-2%
Province – Other Support	699,768	685,650	14,118	2%
Tuition from First Nations	7,467,452	7,788,664	-321,212	-4%
Other Revenues	86,600	88,600	-2,000	-2%
Total Revenues before Special Requirement	18,545,662	19,064,793	-519,131	-3%

Special Requirement (Local Taxation)

	2018/2019	2017/2018	Difference \$	Difference %
Budgeted Expenditures	29,040,808	29,354,152	313,344	1%
Less Budgeted Revenues before Special Requirement	18,545,662	19,064,793	-519,131	-3%
Special Requirement (Local Taxation)	10,495,146	10,289,359	205,787	2%

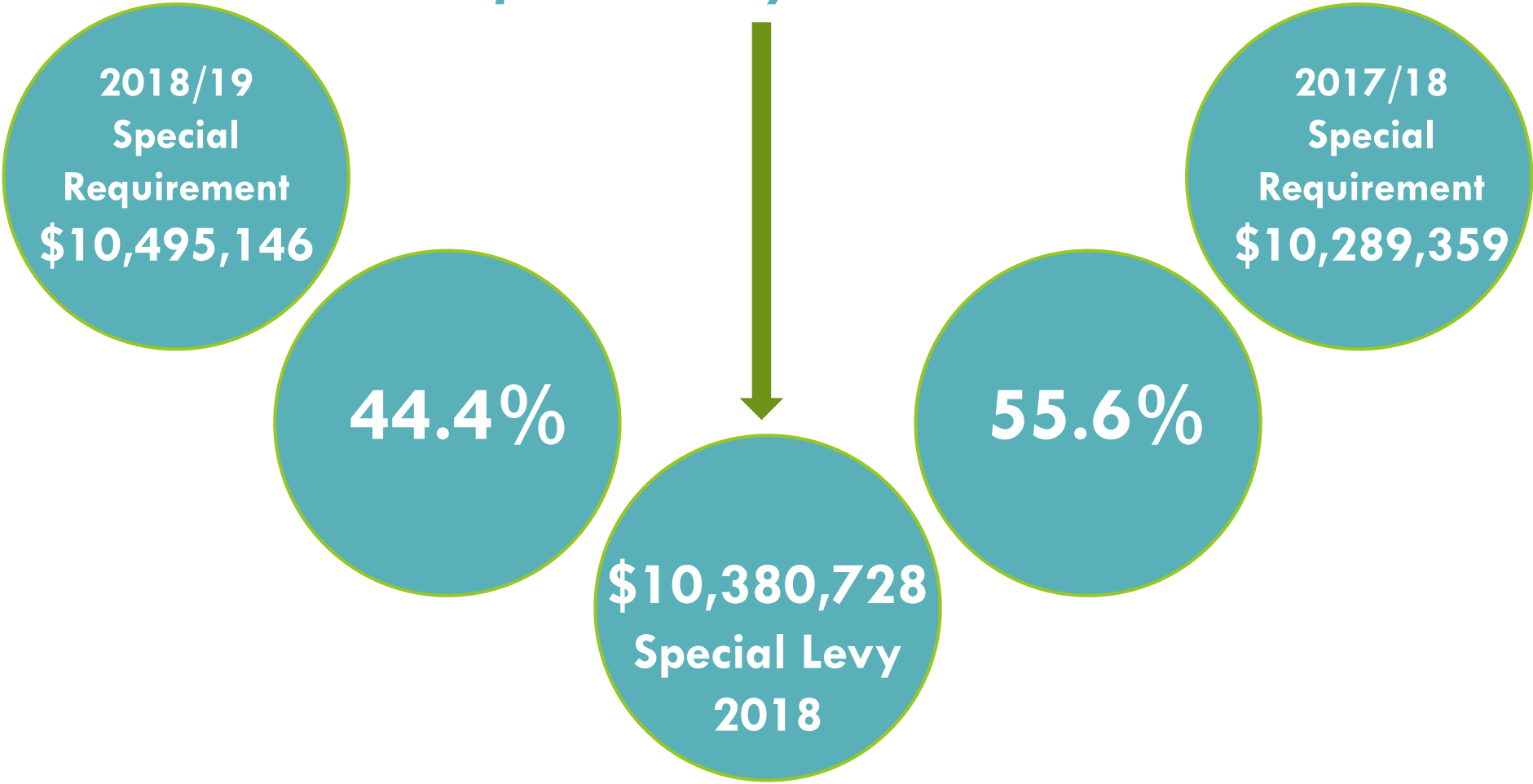
Province has directed that Special Requirement increase be limited to **2%** in 2018-19.

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.

2018 *Special Levy for PWSD*



Calculation of the Special Levy

	2018	2017
Special Levy for PWSD	10,380,728	10,050,249
Special Levy for DSFM	348,205	313,126
Less Tax Incentive Grant	-801,006	-817,353
Total Special Levy	9,927,927	9,546,022
Increase \$	381,905	618,555
Increase %	4.0%	6.9%

2018 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 2018
Residential	45%	6.9%
Farmland	26%	24.2%
Commercial	65%	0.2%

Overall 13.1% increase

2018 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.

	2018	2017	Difference \$	Difference %
Special Levy	9,927,927	9,546,022	381,905	4.0%
Divide by Total Assessed Value	956,212,600	845,544,390	110,668,210	13.1%
Result	0.0104	0.0113		
Multiply by 1000 = Mill Rate	10.4	11.3	-0.9	-8.0%

2018 Special Levy by Property Type

Property Type	2018 Assessment	2017 Assessment	Difference \$	Difference %
Residential	3,010,584	3,061,570	-50,986	-1.7%
Farm	4,874,551	4,267,778	606,773	14.2%
Other/commercial	2,042,793	2,216,674	-173,881	-7.8%
Total Special Levy	9,927,927	9,546,022	381,905	4.0%

Residential – house assessed up to \$140,100 in 2017 will pay \$0.00 in school taxes in 2018

Farmland – land owners assessment up to \$2,129,200 in 2017 will get 80% in school taxes back in 2018

Education Tax Examples

	Residential (\$700 rebate)	Farm (80% rebate, \$5,000 max)	Other/ Commercial
2017 Assessed Value	150,000	200,000	200,000
2018 Reassessment Increase	6.9%	24.2%	0.2%
2018 Assessed Value	160,391	248,396	200,417
Multiply by Portion Taxed	45%	26%	65%
Multiply by Mill Rate	10.4	10.4	10.4
Divide by 1000	1,000	1,000	1,000
2018 Special Levy	749	671	1,353
Rebate	-700	-536	
2018 Special Levy after rebate	49	134	1,353
Difference vs 2017 mill rate:			
\$ Difference before rebate	-13	83	-115
% Difference before rebate	-2%	14%	-8%

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%
2018	9,927,927	381,905	4.0%

Process from here

Typically the provincial funding announcement comes by January 31.

This year we received it on February 8 so it pushed our budget process back.

- March 8 – Possible public presentations and approval of budget
- March 15 – Budget to municipalities
- March 31 – Budget due to province

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