

PARK WEST SCHOOL DIVISION  
PUBLIC MEETING  
PROPOSED 2022-2023 BUDGET

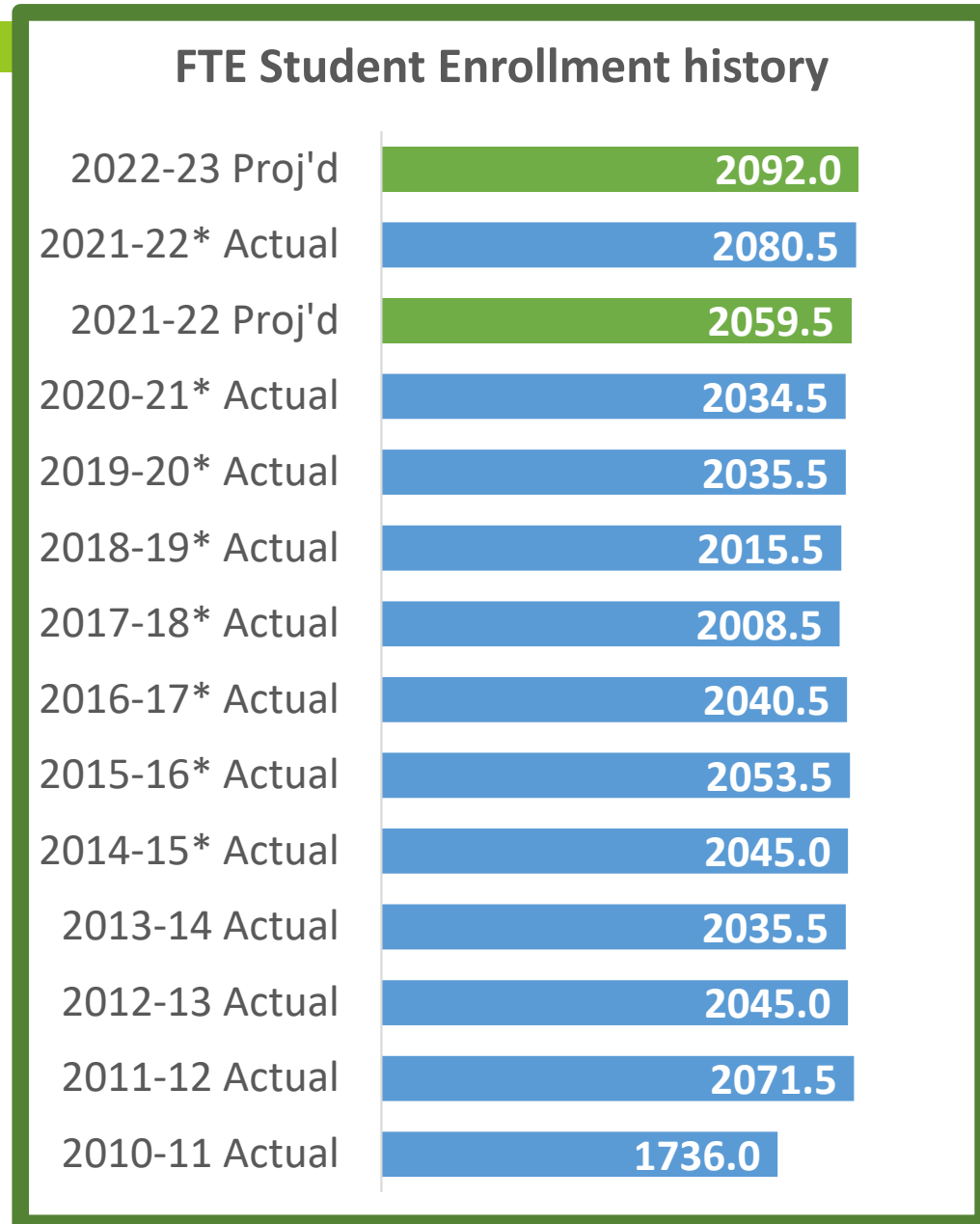


March 1, 2022

# Student FTE Enrolment

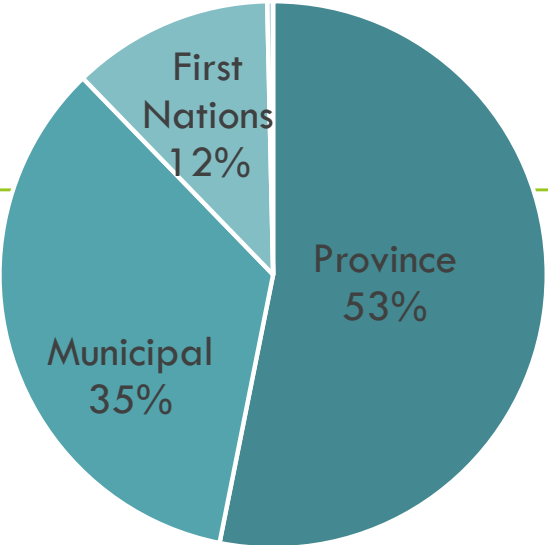
\* Nursery school students included in years 2014-15 and beyond

	Projected	Actual	
School	2022-23*	2021-22*	Difference
BIN	67.5	61	6.5
BCI	136	145	-9
BES	77.5	78.5	-1
DCS	32	34	-2
HCI	158	157	1
HES	102.5	103	-0.5
ING	49	44.5	4.5
MPS	541.5	518.5	23
MIN	79	71.5	7.5
MON	20	18.5	1.5
RCI	94	85	9
RES	91	94	-3
SLS	146	154	-8
SCS	133	131	2
WWS	327	345	-18
Off Campus	20	21	-1
Adult Ed	18	19	-1
<b>TOTAL</b>	<b>2092</b>	<b>2080.5</b>	<b>11.5</b>



# Focus of presentation: Budget allocated by PWSD

2022-23 Budgeted Revenue for PWSD and Waywayseecappo Education Partnership			
	PWSD	Wayway	Total
Province	13,534,026		<b>13,534,026</b>
Municipal	8,910,016		<b>8,910,016</b>
First Nations	2,638,034	5,464,800	<b>8,102,834</b>
Other	84,600		<b>84,600</b>
Transfer for shared costs	394,513	<b>-394,513</b>	<b>0</b>
<b>Total Revenue</b>	<b>25,561,189</b>	<b>5,070,287</b>	<b>30,631,476</b>
	Allocated by PWSD	Allocated by Wayway First Nation	



# Direction from the province

- 2% (or \$194,000) cut from Province's operating grant
- Province directed that there be no increase to the total taxes we raise locally, so Province will provide \$216,000 to offset this (Property Tax Offset Grant)
- Province providing one-time increase of \$913,000 to address impact of new collective agreements
- Net impact is \$936,000 increase to our combined provincial and municipal funding

# Our budget challenges

- ❑ PWSD proposes a deficit budget of ~\$1M in 2022-23, to sustain classroom staffing levels
- ❑ All but \$64K of accumulated surplus will be used to fund the deficit

## 2022-23 deficit due to:

- ❑ Province providing \$936K increase funding despite \$1.4M estimated increased costs due to new collective agreements and CPP increase
- ❑ Maintaining our aging infrastructure (4 bus purchases)
- ❑ Inflation

# Additional revenue

- ❑ Forecasting increased First Nation student tuition revenue in 2022-23 of \$150,000 due to increased enrollment projections

# \$1.1M in reductions - past 5 years

- ❑ \$1.1M in cuts over past 5 years due to:
  - ❑ No increases in combined provincial and local taxes
  - ❑ Increases in salary and benefit costs and inflation
- ❑ Limited ability to invest in aging bus fleet and buildings

# Reductions in past 5 years

Cuts to Salaries & Benefits	Amount
Remove Senior Years vocational programs (Health Care Aide, Cosmetology, Nature Studies, Construction)	-312,000
Restructure Divisional Administration	-128,000
Remove 0.5 FTE K-8 Literacy/Numeracy Facilitator and related mileage/supplies	-50,000
MY vocational staffing, busing and supplies	-48,000
Reduce Maintenance budget	-35,000
Remove Division Office Finance position (0.5 FTE)	-28,000
Reduce distributed learning (IITV) teaching staff	-21,500
Reduce trustee remuneration and mileage costs	-18,000
Reductions to Decker and Monarch Colonies school resources	-10,000
<b>Subtotal - cuts to Salaries &amp; Benefits</b>	<b>-650,500</b>



# Reductions in past 5 years

(...continued...)

Cuts to Goods & Services	Amount
Reduce Student Services budget	-60,000
Reduce extra-curricular trips	-51,000
Remove accentuated learning environments	-25,000
Remove photocopier budget	-20,000
Reduce Physical Education Grant (Grades 11 & 12)	-20,000
Reduce Superintendent's expenses	-20,000
Remove Divisional support for provincial championships	-19,000
Remove Gr. 6 Outdoor Education	-18,000
Reduce allocation to operating surplus	-17,000
Reduce Roots of Empathy	-15,000

# Reductions in past 5 years

(...continued...)

Cuts to Goods & Services	Amount
Remove Citizenship fund	-15,000
Remove Innovation fund	-15,000
Remove Band busing (between Shoal Lake & Strathclair)	-15,000
Reduce Phone and fax costs	-15,000
Remove meals/snacks at meetings within PWSD	-15,000
Reduce Citizenship and Staff Appreciation events	-15,000
Reduce Finance dept. PD and other expenses	-13,500
Reduce Trustee PD and meeting costs	-13,000
Reduce Principals' PD and meetings	-11,000
Reduce Division Office operating supplies and expenses	-10,000

# Reductions in past 5 years

(...continued...)

Cuts to Goods & Services	Amount
Reduce programs for 0-5	-10,000
Remove Career Trek transportation	-10,000
Remove WE Day transportation	-10,000
Remove K-4 supplies	-10,000
Reduce mileage rate by 2 cents	-10,000
Remove band program supplies	-10,000
Remove First Steps Training	-10,000
Remove Dreambox (math software)	-7,500

# Reductions in past 5 years

(...continued...)

Cuts to Goods & Services	Amount
Reduce classroom assessment	-5,000
Reduce Career Fair	-3,500
Remove Tell Them From Me (student survey)	-3,500
Remove Arts Festivals support	-2,000
Reduce Job posting costs	-2,000
<b>Subtotal - cuts to Goods &amp; Services</b>	<b>-496,000</b>
<b>Total cuts in past 5 years</b>	<b>-1,146,500</b>

# Operating Surplus

- ❑ PWSD is forecasting to have an accumulated operating surplus of \$64K at June 30, 2023
  - ❑ 0.2% of \$26M budget
- ❑ \$0 budgeted savings in 2022-23

# What we are proposing

- ❑ No cuts to staffing, classrooms, programs
- ❑ \$2.1M (9%) net increase in spending mainly due to:
  - ❑ \$1.4M new collective agreements, CPP increase
  - ❑ \$600K adding two buses and inflationary increases to fuel and Maintenance materials, repairs, supplies
  - ❑ \$103K adding 0.8 FTE teachers (various schools), and 0.25 FTE administration time to Hamiota Schools
  - ❑ \$25K adding two grades to Numeracy Achievement Project
  - ❑ \$10K adding to WSH budget for school repairs

# Proposed Changes for 2022-23

## Changes in budget revenue 2022-23 vs 2021-22

2% decrease in Provincial operating funding	(194,000)
Increase in Provincial Property Tax Offset Grant (in lieu of local education property tax increase)	216,000
Provincial funding for wage and cost pressures (one-time)	913,000
Increase in tuition revenue from First Nations	150,000
<b>Net increase in budget revenue</b>	<b>1,085,000</b>

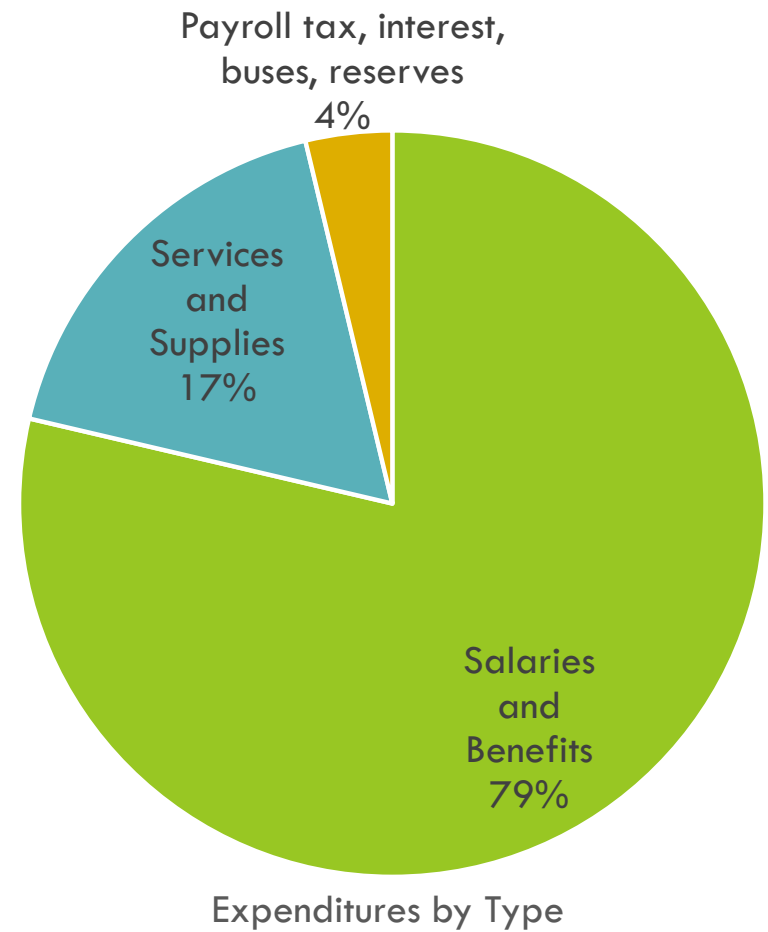
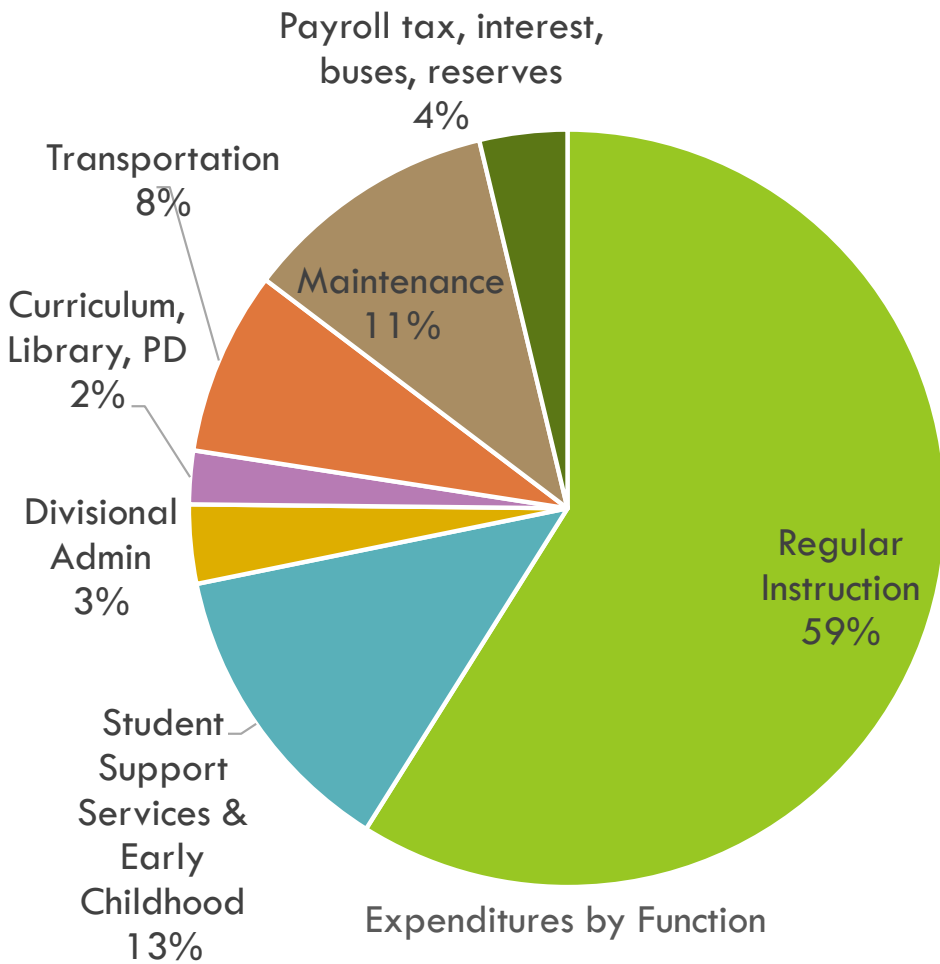
# Proposed Changes for 2022-23

## Changes in budget expenditures 2022-23 vs 2021-22

Increase in salary and benefit costs due to new collective agreement	(1,402,000)
Addition of 0.8 FTE teachers (various schools), and 0.25 FTE administration time to Hamiota Schools	(103,000)
Addition of 2 buses, which will allow purchase of 4 buses	(285,000)
Increase in Transportation Dept operating budget for fuel	(215,000)
Increase in Maintenance Dept operating budget for inflation (materials, repairs, propane) and truck replacement	(100,000)
Addition of two grades to Numeracy Achievement Program and increase to Workplace Health and Safety budget	(35,000)
Savings due to reduced member levy payments to Park West Fibre Optics Co-op and reduced planned savings	31,000
<b>Net increase in budget expenditures</b>	<b>(2,109,000)</b>
<b>Budget deficit for 2022-23</b>	<b>(1,024,000)</b>
<b>Prior years' accumulated surplus (forecast at end of 2021-22)</b>	<b>1,088,000</b>
<b>Forecast of accumulated surplus at end of 2022-23</b>	<b>64,000</b>



# Expenditure Breakdown



# Expenditures by Object

Expenditures	2022-23	2021-22	Difference \$	Difference %
Salaries	19,455,304	18,030,991	1,424,313	8%
Benefits	1,494,568	1,396,732	97,836	7%
Services	2,841,047	2,814,337	26,710	1%
Supplies	1,844,432	1,573,432	271,000	17%
Fiscal	457,910	457,910	0	0%
Capital Items	540,000	250,944	289,056	115%
<b>Total Expenditures</b>	<b>26,633,261</b>	<b>24,524,346</b>	<b>2,108,915</b>	<b>9%</b>

# Expenditures by Function

Expenditures	2022-23	2021-22	Difference \$	Difference %
Regular Instruction	15,693,537	14,646,652	1,046,885	7%
Student Support Services	3,407,485	3,166,253	241,232	8%
Early Childhood	20,890	20,890	-	0%
Divisional Admin	898,020	864,079	33,941	4%
Curriculum	187,286	182,397	4,889	3%
Library	286,287	267,401	18,886	7%
Professional Development	134,299	108,839	25,460	23%
Transportation	2,093,565	1,812,886	280,679	15%
Maintenance	2,913,982	2,746,095	167,887	6%
Fiscal	457,910	457,910	-	0%
Capital Items	540,000	250,944	289,056	115%
<b>Total Expenditures</b>	<b>26,633,261</b>	<b>24,524,346</b>	<b>2,108,915</b>	<b>9%</b>

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

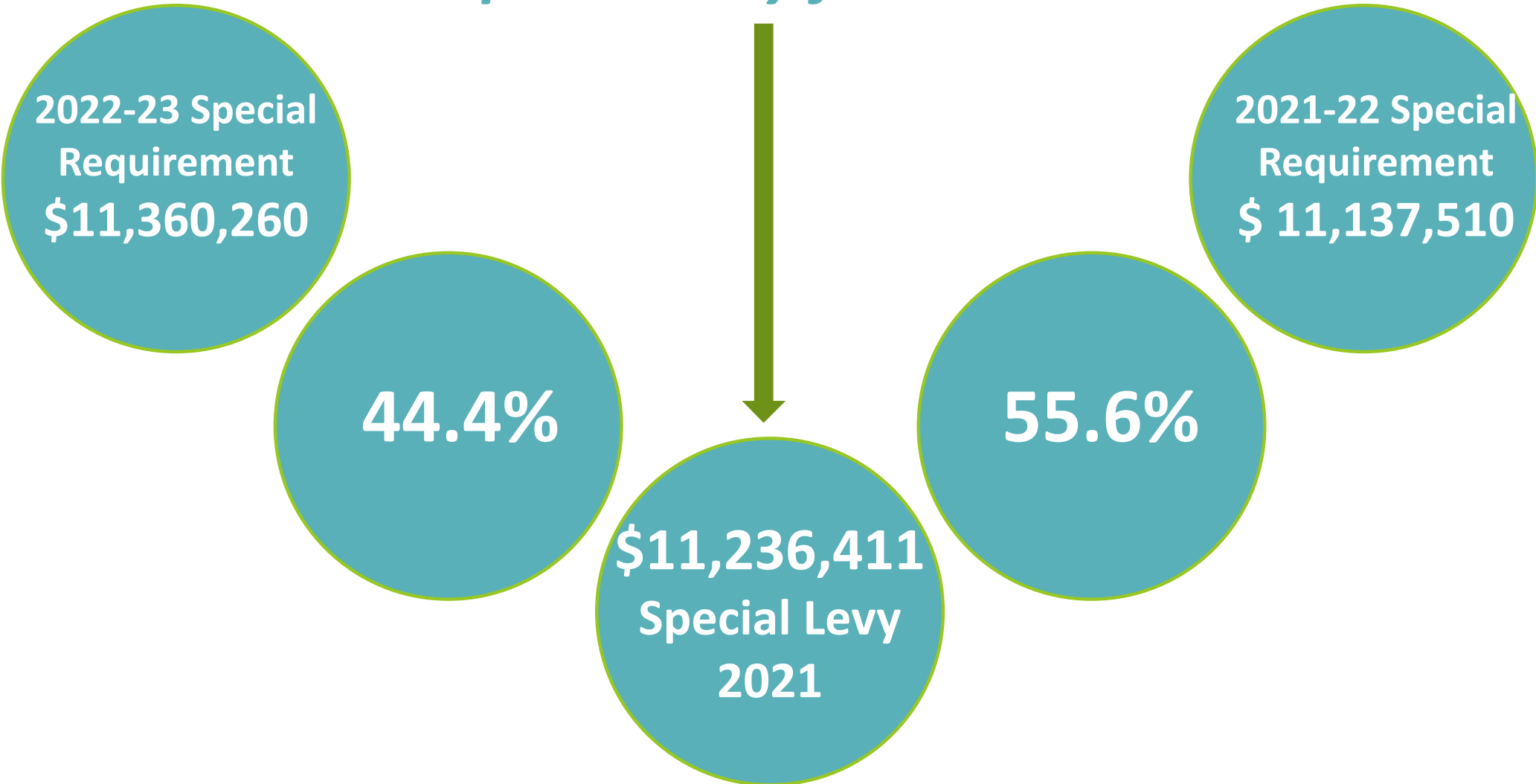
The *Special Levy* is the tax that needs to be raised through local property taxation. This is based on the **January to December** calendar year.

# Special Requirement (Local Taxation)

	2022-23	2021-22	Difference \$	Difference %
Municipal Funding	8,910,016	8,918,655	-8,639	0%
Add Education Property Tax Credit	1,255,881	1,255,881	0	0%
Add Tax Incentive Grant	751,598	746,973	4,625	1%
Add Property Tax Offset Grant*	442,765	216,001	226,764	105%
<b>Special Requirement (Local Taxation)</b>	<b>11,360,260</b>	<b>11,137,510</b>	<b>222,750</b>	<b>2.0%</b>

\* New grant from Province in 2021 in order to freeze Special Levy (local taxes)

# 2022 *Special Levy for PWSD*



# Calculation of the Special Levy

	2022	2021
Special Levy for PWSD	11,236,411	11,016,100
Special Levy for DSFM	264,430	329,066
Less Tax Incentive Grant	-769,286	-769,286
Property Tax Offset Grant*	-378,126	-222,451
<b>Total Special Levy</b>	<b>10,353,429</b>	<b>10,353,429</b>
Increase \$	0	0
Increase %	0%	0%

\* New grant from Province in 2021 in order to freeze Special Levy (local total taxes)

# 2022 PWSD School Taxes

To calculate your school taxes, use this 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	Assessment increase (decrease) in 2022
Residential	45%	0.89%
Farmland	26%	0.09%
Commercial	65%	(0.15%)

**Overall 0.27% increase**



# 2022 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.

	2022	2021	Difference \$	Difference %
Special Levy	10,353,429	10,353,429	0	0%
Divide by Total Assessed Value	1,053,224,430	1,050,343,160	2,881,270	0.27%
Result	0.009830	0.009857	-0.000027	-0.27%
Multiply by 1000 = <b>Mill Rate</b>	<b>9.830</b>	<b>9.857</b>	<b>-0.027</b>	<b>-0.27%</b>

# 2022 Special Levy by Property Type

Property Type	2022 Assessment	2021 Assessment	Difference \$	Difference %
Residential	3,010,531	2,992,163	18,368	0.6%
Farm	5,228,467	5,237,853	-9,386	-0.2%
Other/commercial	2,114,431	2,123,413	-8,982	-0.4%
<b>Total Special Levy</b>	<b>10,353,429</b>	<b>10,353,429</b>	<b>0</b>	<b>0%</b>

# History of the Special Levy

Year	Special Levy	Increase \$	Increase %
2008	7,278,340		
2009	7,280,638	2,298	<b>0.0%</b>
2010	7,309,478	28,840	<b>0.4%</b>
2011	7,421,939	112,461	<b>1.5%</b>
2012	7,818,451	396,512	<b>5.3%</b>
2013	8,096,284	277,833	<b>3.6%</b>
2014	8,220,585	124,301	<b>1.5%</b>
2015	8,611,305	390,720	<b>4.8%</b>
2016	8,927,467	316,162	<b>3.7%</b>
2017	9,546,022	618,555	<b>6.9%</b>
2018	9,927,927	381,905	<b>4.0%</b>
2019	10,120,969	193,042	<b>1.9%</b>
2020	10,353,429	232,460	<b>2.3%</b>
2021	10,353,429	0	<b>0%</b>
2022	10,353,429	0	<b>0%</b>

# Next steps

- March 8 – Board of Trustees to hear any presentations from public
- March 10 – Possible budget approval
- March 11 – Special levy amounts to municipalities
- March 31 – Budget due to province



Questions?

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