

PARK WEST SCHOOL DIVISION (PWSD) PUBLIC MEETING PROPOSED 2023-2024 BUDGET



February 23, 2023

Land Acknowledgement



Park West School Division recognizes our history as an organization and as settlers to these Lands on Treaty 2 and Treaty 4, the original lands of the Anishinaabe, Cree, Oji-Cree, Dakota, and Dene peoples, and on the homeland of the Metis Nation. Park West School Division respects the Treaties that were made on these territories, we acknowledge the harms and the mistakes of the past, and we dedicate ourselves to move forward in partnership with Indigenous communities, in the spirit of reconciliation and collaboration.

Student FTE Enrolment

	Projected	Actual	
School	2023-24	2022-23	Difference
BIN	78	67	11
BCI	154	147	7
BES	80	83	-3
DCS	32.5	29	3.5
HCI	153	156	-3
HES	104	109.5	-5.5
ING	54.5	47	7.5
MPS	528	540.5	-12.5
MIN	77	79.5	-2.5
MON	22.5	20	2.5
RCI	95	87	8
RES	94	94	-
SLS	144.5	144	0.5
SCS	136.5	131	5.5
WWS	345	341.5	3.5
Off Campus	20	27	-7
Adult Ed	20	23	-3
TOTAL	2138.5	2126	12.5

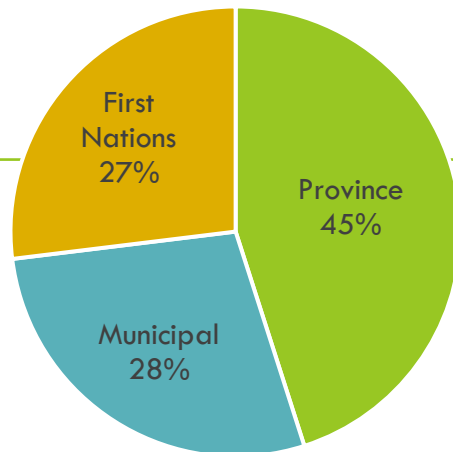
FTE Student Enrolment

2023-24 Proj'd	2138.5
2022-23 Actual	2126.0
2022-23 Proj'd	2092.0
2021-22 Actual	2080.5
2020-21 Actual	2034.5
2019-20 Actual	2035.5
2018-19 Actual	2015.5
2017-18 Actual	2008.5
2016-17 Actual	2040.5
2015-16 Actual	2053.5
2014-15 Actual	2045.0
2013-14 Actual	2035.5
2012-13 Actual	2045.0
2011-12 Actual	2071.5
2010-11 Actual	1736.0

Budget Allocated by PWSD

2023-24 Budgeted Revenue for PWSD and Waywayseecappo Education Partnership

	PWSD	Wayway	Total
Province	14,780,369		14,780,369
Municipal	9,183,890		9,183,890
First Nations	2,992,510	5,843,753	8,836,263
Other	84,600		84,600
Transfer for shared costs	375,000	-375,000	0
Total Revenue	27,416,369	5,468,753	32,885,122
	Allocated by PWSD	Allocated by Wayway First Nation	



Funding from the Province

- 9% (\$1m) increase - Province's operating grant
- Province directed that there be no increase to the total taxes we raise locally, so Province will provide \$603,000 to offset this with Property Tax Offset Grant (PTOG)
- Net impact is \$1.5m increase to our combined provincial and municipal funding

Additional Revenue



- ❑ Forecasting increased First Nation student tuition revenue in 2023-24 of \$335,000 due to increased enrolment projections

Our Budget Challenges

Park West proposes a deficit budget of approximate \$108K in 2023-24. This will:

- Sustain current program and services and staffing levels
- Continue with our plan to replace buses (3 new bus purchases)
- Respond to inflation
- Address uncertainty about teacher provincial bargaining

Previous Budget Reductions

- ❑ Significant cuts to programs, services and staffing over the past 6 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

Operating Surplus



- ❑ Park West is forecasting to have an accumulated operating surplus of \$799,500 as at June 30, 2024
- ❑ \$0 budgeted savings for the 2023-24 school year

Proposed Changes for 2023-24

Changes in budget revenue 2023-24 vs 2022-23

Increase in Provincial operating and municipal funding	1,520,000
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Increase in tuition revenue from First Nations	335,000
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Net increase in budget revenue	1,855,000
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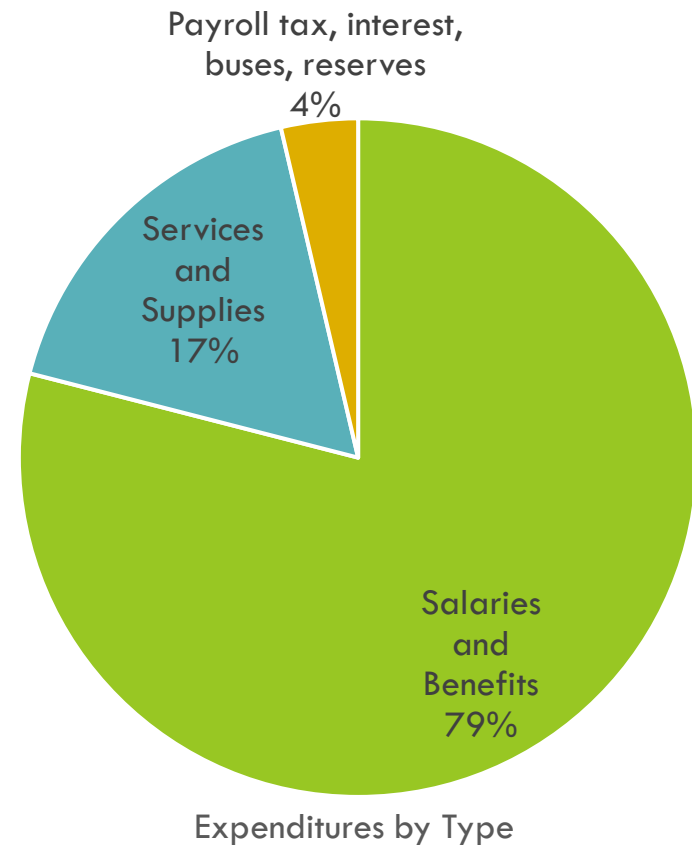
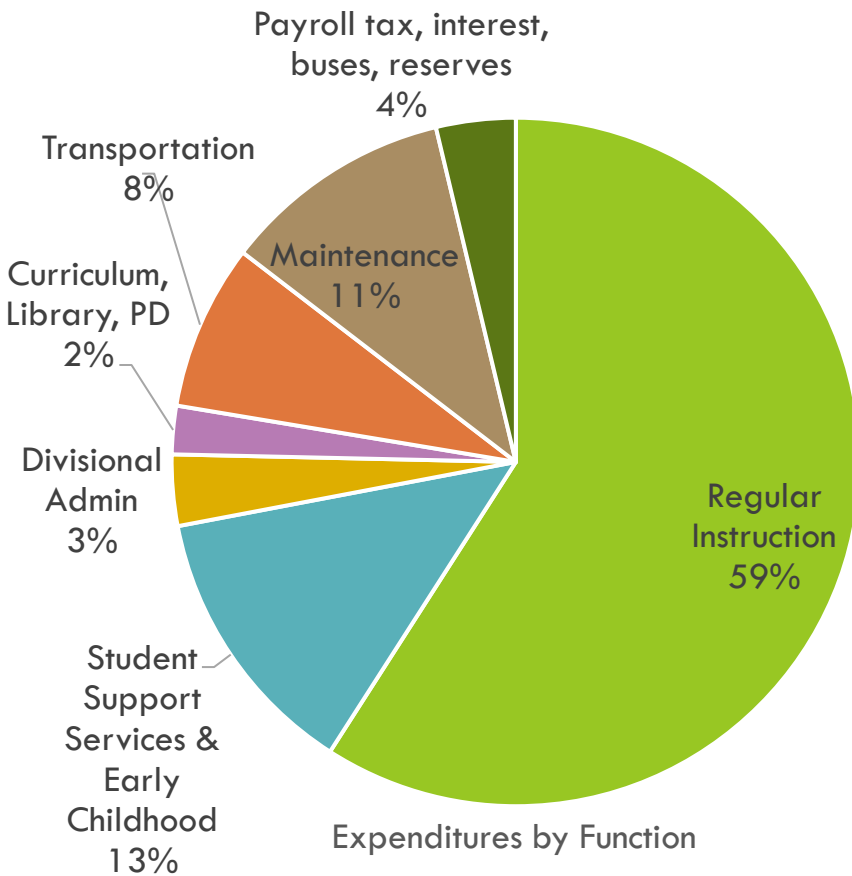
Proposed Changes for 2023-24

Changes in budget expenditures 2023-24 vs 2022-23

Increase in salary and benefit costs	(490,000)
Addition of 2.5 FTE teachers (various schools)	(253,000)
Addition of 3 new buses, used tow truck & reduction in fuel cost	12,000
Increase in ICT for software cost and staffing	(47,000)
Increase in building insurance	(60,000)
Continuation of staff wellness and support worker	(28,000)
Misc. items (secretarial time, appreciation events, payroll tax, etc.)	(26,000)
Net increase in budget expenditures	(892,000)
Forecast of accumulated surplus at end of 2023-24	799,500

No cuts to staffing, classrooms, programs

Expenditure Breakdown



Expenditures by Object

Expenditures	2023-24	2022-23	Variance \$	Variance %
Salaries	20,135,535	19,455,304	680,231	3%
Benefits	1,609,160	1,494,568	114,592	8%
Services	2,848,965	2,841,047	7,918	0%
Supplies	1,923,296	1,844,432	78,864	4%
Fiscal	457,910	457,910	0	0%
Capital Items	550,000	540,000	10,000	2%
Total Expenditures	27,524,866	26,633,261	891,605	3%

Expenditures by Function

Expenditures	2023-24	2022-23	Difference \$	Difference %
Regular Instruction	16,261,114	15,693,537	567,577	4%
Student Support Services	3,539,216	3,407,485	131,731	4%
Early Childhood	20,890	20,890	0	0%
Divisional Admin	919,374	898,020	21,354	2%
Curriculum	197,787	187,286	10,501	6%
Library	294,565	286,287	8,278	3%
Professional Development	133,194	134,299	-1,105	-1%
Transportation	2,144,474	2,093,565	50,909	2%
Maintenance	2,986,342	2,913,982	72,360	2%
Fiscal	477,910	457,910	20,000	4%
Capital Items	550,000	540,000	10,000	2%
Total Expenditures	27,524,866	26,633,261	891,605	3%

School Taxes / Mill Rate

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.

2023

Special Levy for Park West

2023-24 Special
Requirement
\$11,587,466

2022-23 Special
Requirement
\$ 11,360,260

44.4%

55.6%

\$11,461,140
Special Levy



Calculation of the Special Levy

	2023	2022
Special Levy for PWSD	11,461,140	11,236,411
Special Levy for DSFM	250,667	264,430
Tax Incentive Grant	-769,286	-769,286
Property Tax Offset Grant*	-589,091	-378,126
Total Special Levy	10,353,429	10,353,429
Increase	0	0

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

History of the Special Levy

	Year	Special Levy	Increase \$	Increase %	
	2009	7,280,638			
	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%	
	2019	10,120,969	193,042	1.9%	
	2020	10,353,429	232,460	2.3%	
	2021	10,353,429	0	0%	
	2022	10,353,429	0	0%	
	2023	10,353,429	0	0%	

2023 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 2023
Residential	45%	6.65%
Farmland	26%	24.56%
Commercial	65%	4.34%

Overall 15.23% increase

2023 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.

	2023	2022	Difference \$	Difference %
Special Levy	10,353,429	10,353,429	0	0%
Divide by Total Assessed Value	1,213,582,520	1,053,224,430	160,358,090	15.23%
Result	0.008531	0.009830	-0.001299	-13.21%
Multiply by 1000 = Mill Rate	8.531	9.830	-1.299	-13.21%

Next Steps



- March 2 – Board of Trustees to hear any presentations from public
- March 9 – Possible budget approval
- March 15 – Special levy amounts to municipalities
- March 31 – Budget due to province



Questions
or
Comments?

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