

PARK WEST SCHOOL DIVISION  
PUBLIC MEETING  
PROPOSED 2026-2027 BUDGET



March 5, 2026

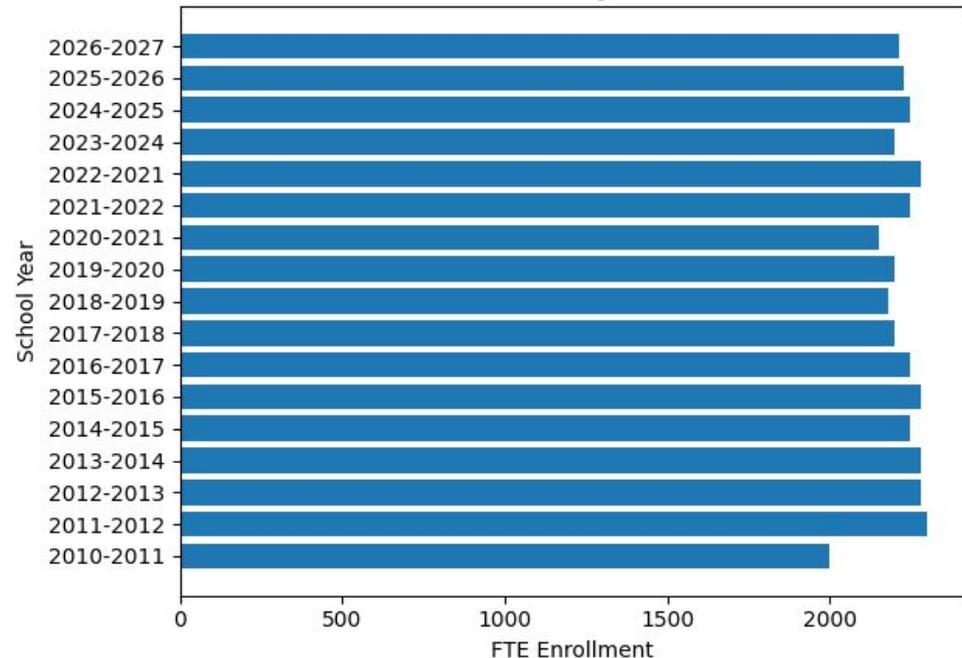
# Land Acknowledgement



*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

School	Projected 2026-207	Budgeted 2025-2026	Actual 2025-2026
BIN	88	95.5	88
BCI	183	174	174
BES	78.5	86	86
DCS	41.5	40.5	40.5
HCI	144	153	150
HES	98	95	100
ING	53.5	51	50.5
MPS	548	576	555
MIN	73	72.5	71.5
MON	18.5	20.5	18.5
RCI	109	113	96
RES	87	98.5	93.5
SLS	146	158	148.5
SCS	140.5	140.5	151
WWS	361	331.5	352.5
Off Campus	20	20	26
Adult Ed	25	20	25
<b>TOTAL</b>	<b>2214.5</b>	<b>2245.5</b>	<b>2226.5</b>



# Budget Revenue

2026-2027 Budgeted Revenue	
	Total
Province	13,594,309
Municipal	14,386,635
First Nations	3,917,020
Other	84,600
<b>Total Revenue</b>	<b>31,982,564</b>

# Provincial Funding Announcement

- This year we did not receive the funding announcement until February 9 and our division-specific funding was not shared until February 10.
- This delayed funding announcement from the Province was challenging for for the Board. Planning for expenditures is difficult without clarity on our anticipated revenue, which increases uncertainty in making informed decisions for the upcoming school year.

# Changes in Provincial Funding



- Currently, the provincial government provides school divisions with approximately 64% of the funds required to operate public schools, although this percentage can vary widely from division to division.
- This compares to the 80% of operating costs that the province covered in the early 1980s.

# Changes in Provincial Funding

- This year the province announced an average increase in funding for Manitoba school divisions of 3.5%.
- Only 8 of the 37 school divisions received 3.5% or more.
- The increase for Park West was reported at 1.0% but is only 0.7%.
- For 2025-2026, our increase in provincial funding was the lowest in the province at 1%.
- Our increases in provincial revenue the last two years represent the lowest combined two-year increase ever.

# Funding – Municipal

- When the operating funds provided by the province fall short of the budgetary requirement as determined by the school board, the school board raises the additional funds through taxation.
- The reported average increase in school taxes across Manitoba school divisions in 2025 was significantly higher than the increase in our Division.
- The proposed 10.12% tax increase will generate an additional \$949,809.

# Operating Surplus

- ❑ Park West is forecasting to have an accumulated operating surplus of \$1.5 million as of June 30, 2027. However, a large portion of that is retained by Waywayseecappo in their budget.
- ❑ That leaves little room for use of surplus to offset the proposed budget.
- ❑ Maintaining the remaining surplus allows the Division to manage financial risk, respond to unexpected costs, and ensure stability in programs and services for students.

# Addressing Needs

The proposed Park West budget will:

- Sustain current programs and services
- Prioritize school-based staffing support
- Continue with bus replacement plan
- Respond to inflationary pressures
- Address ongoing staffing costs
- Continue investments in ICT

# Inflationary Costs

- From 2021/22 to 2025/26, inflationary costs, as measured by the Manitoba Consumer Price Index (CPI), increased by approximately 18–20%.
- Some recent provincial funding increases were designated for expenses such as the Nutrition program. These funds can not be used to offset enrolment increases, salary cost increases or inflationary costs.

# Examples of Inflationary Costs

- Grass cutting and snow removal costs have each risen by roughly \$20,000 over the past two years, and insurance fees have jumped \$55,000 since last year.
- Garbage removal was under \$5,000 last year. This year, it increased to nearly \$25,000 as three municipalities adjusted service delivery.
- Over the past five years, the projected cost of a single school bus has risen from approximately \$120,000 to an estimated \$210,000 for next year. This increase reflects inflation, supply chain challenges, and the added impact of tariffs.

# Salary Harmonization

- Harmonization refers to increased salary and benefit costs resulting from the Manitoba-wide standardization of teacher pay.
- Beginning in the 2026–2027 school year, a single harmonized salary grid will apply across the province.
- For divisions with historically lower pay scales, this change requires significant salary increases to meet provincial standards.
- The province announced some financial support to address harmonization. However, the costs will only be partially funded, so divisions will need to absorb the difference.

# Salary Harmonization



- The province provided Park West with \$71,447 to address harmonization.
- Our calculated costs related to this are \$296,444, without the additional costs of benefits and increment changes.

# Budget Highlights



The 2026-2027 budget carries forward all items from last year's budget, with a slight decrease in school-based staffing due to enrolment changes.

# Proposed Changes for 2026-2027

## Changes in budget revenue for 2026-2027

Increase in Provincial operating and municipal funding	1,115,685
Increase in tuition revenue from First Nations	149,320
<b>Net increase in budget revenue</b>	<b>1,265,005</b>

For 2026-2027, the projected revenue and expenditures are both 31,982,564.

This represents a 4.12% increase in the budget.

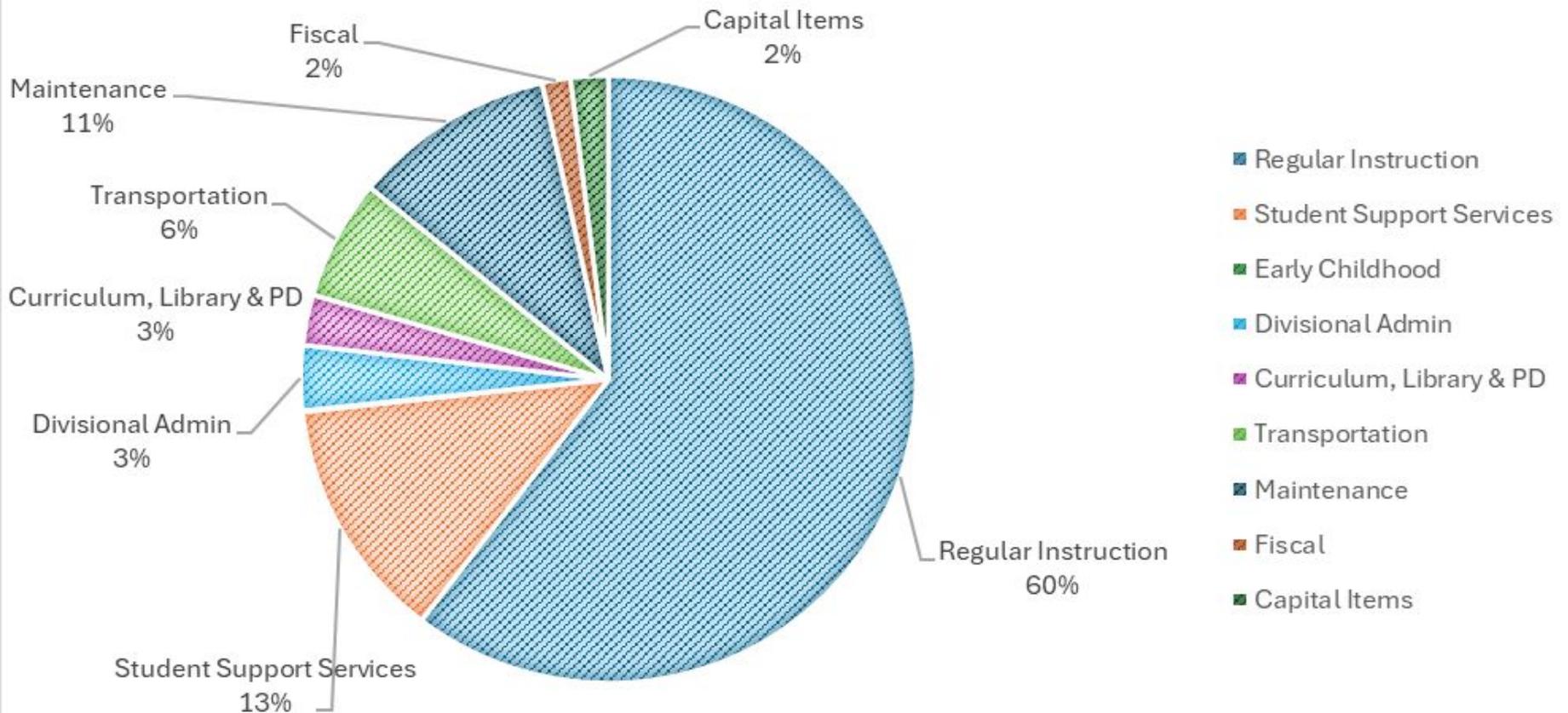
# Proposed Changes for 2026-2027

## Changes in budget expenditures for 2026-2027

Increase in salary and benefit costs	815,334
Reduction of 0.43 FTE teachers (various schools due to enrolment decrease)	-\$44,829
Purchase of 3 School Buses (increase amount over current year)	\$220,000
Increase in Maintenance budget (Increased costs related to operational needs, inflation)	\$85,000
Increase in ICT budget for device replacement plan	\$40,000
Increase in Building Insurance cost and appraisal fees	\$61,500
Additional Staffing (0.4 School Psychologist & 0.5 Transportation Asst.)	\$51,500
Increase in student supplies	\$11,000
Increase in software subscriptions	\$25,500
<b>Net increase in budget expenditures</b>	<b>1,265,005</b>
<b>Forecast of additional surplus at end of 2026-2027</b>	<b>0.00</b>

# Expenditure Breakdown

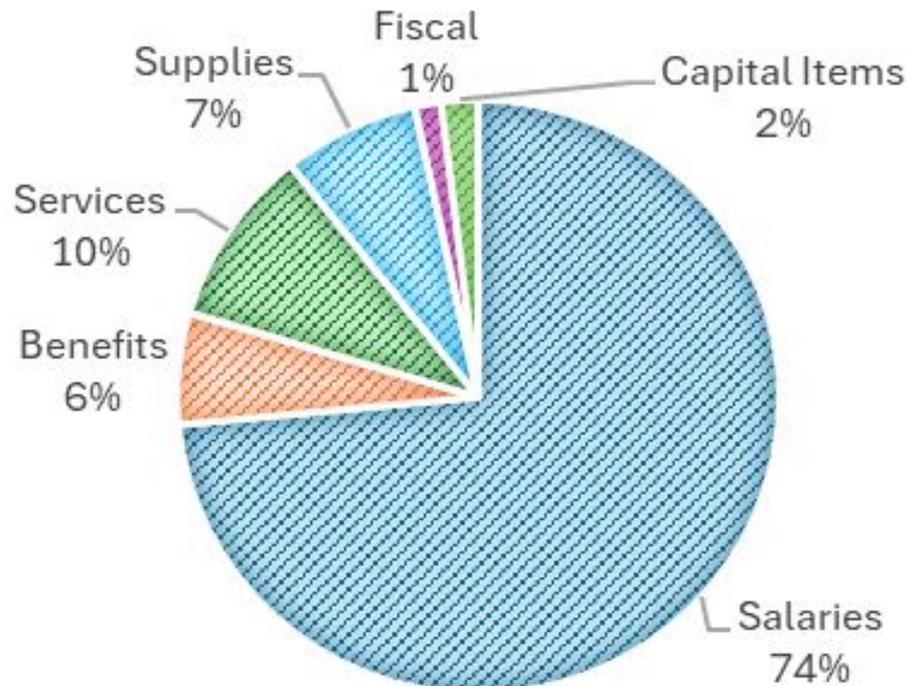
## EXPENDITURES BY FUNCTION



# Expenditure Breakdown

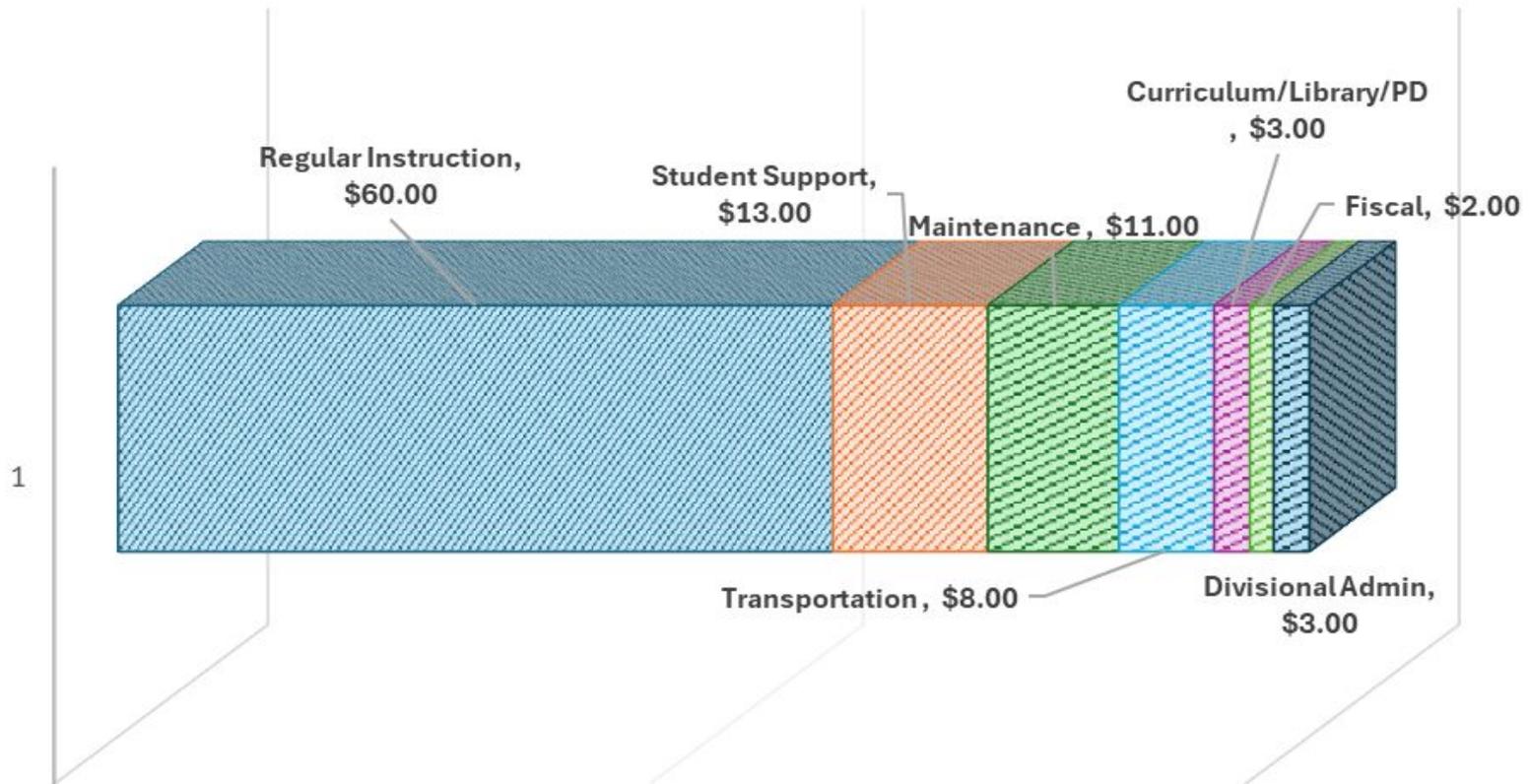
## EXPENDITURES BY OBJECT

■ Salaries ■ Benefits ■ Services ■ Supplies ■ Fiscal ■ Capital Items



# Expenditure Breakdown

## WHERE \$100 OF SCHOOL TAXES GOES



# Expenditures by Function

Expenditures	2026-2027	2025-2026	Difference \$	Difference %
Regular Instruction	19,317,731	18,496,226	821,505	4.44%
Student Support Services	4,124,058	4,099,058	25,000	0.61%
Early Childhood	20,890	20,890	0	0%
Divisional Admin	1,102,897	1,036,897	66,000	6.37%
Curriculum, Library & PD	858,572	858,572	0	0%
Transportation	2,047,330	2,010,330	37,000	1.84%
Maintenance	3,403,176	3,307,676	95,500	2.89%
Fiscal	477,910	477,910	0	0%
Capital Items	630,000	410,000	220,000	53.66%
<b>Total Expenditures</b>	<b>31,982,564</b>	<b>30,717,559</b>	<b>1,265,005</b>	<b>4.12%</b>

# Expenditures by Object

Expenditures	2026-27	2025-26	Variance \$	Variance %
Salaries	23,510,102	22,839,058	674,044	2.95%
Benefits	1,941,898	1,790,937	147,961	8.26%
Services	3,105,622	2,959,122	146,500	4.95%
Supplies	2,342,032	2,265,532	76,500	3.38%
Fiscal	452,910	452,910	0	0%
Capital Items	630,000	410,000	220,000	53.66%
<b>Total Expenditures</b>	<b>31,982,564</b>	<b>30,717,559</b>	<b>1,265,005</b>	<b>4.12%</b>

# School Taxation Explained

- The **Special Requirement** is the difference between expenses and revenues. It is calculated on the fiscal year from **July to June** each fiscal year.
- The **Special Levy** is the actual tax that must be collected from local property owners to meet the Special Requirement, calculated on a calendar year basis from **January to December**.

2026

*Special Levy for Park West*



# Calculation of the Special Levy

	2026	2025
Special Levy for PWSD	\$13,858,541	\$12,666,287
Special Levy for DSFM	\$288,272	\$248,950
Tax Incentive Grant	-\$1,358,377	-\$769,286
Property Tax Offset Grant	-	-\$589,091
<b>Total Special Levy</b>	<b>\$12,788,436</b>	<b>\$11,556,558</b>
Increase	\$1,231,878	\$881,142

# History of the Special Levy

Year	Amount	Increase	Percent
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>
2023	10,353,429	0	<b>0%</b>
2024	10,675,415	321,986	<b>3.1%</b>
2025	11,556,558	881,142	<b>8.3%</b>
2026	12,788,436	1,231,878	<b>10.66%</b>

# 2026 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.

	2026	2025	Difference \$	Difference %
Special Levy	12,788,436	11,556,558	1,231,878	10.66%
Divide by Total Assessed Value	1,463,941,260	1,456,812,010	7,129,250	0.49%
Result	0.008736	0.007933		
Multiply by 1000 = <b>Mill Rate</b>	8.736	7.933	0.803	10.12%

# 2026 PWSD School Taxes (before rebates)

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 in 2026
Residential	45%	1.30%
Farmland	26%	0.07%
Commercial	65%	0.71%
		<b>Overall 0.49% increase</b>

# Property Tax Rebates

- Residential property owners will receive a Homeowners Affordability Tax Credit up to a maximum of \$1,600 to offset their gross school taxes on their principal residence.
- Farm property owners will continue to receive a 50% School Tax Rebate to offset education taxes. They may also apply for the Farmland School Tax Rebate for an additional 40% rebate on their paid school taxes up to a maximum rebate of \$2,500.
- Commercial property owners are no longer eligible for the 10% rebate on their school taxes.

# 2026 PWSD School Taxes (Residential)

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

Tax Year	A	B	C	D	Tax Owing	Rebate	Net Tax Owing
2025	\$300,000	45%	7.933	1000	\$1,070.92	\$1,500	\$0.00
2026	\$303,900	45%	8.736	1000	\$1,194.64	\$1,600	\$0.00
<b>Residential Property Tax Increase in 2026</b>							<b>0.00</b>

# 2026 PWSD School Taxes (Farmland)

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

Tax Year	A	B	C	D	Tax Owing	Rebate	Net Tax Owing
2025	\$25,000,000	26%	7.933	1000	\$51,563.02	\$28,281.51	\$23,281.51
2026	\$25,017,500	26%	8.736	1000	\$56,821.28	\$30,910.64	\$25,910.64
<b>Farmland Property Tax Increase in 2026</b>							<b>\$2,629.13</b>

# 2026 PWSD School Taxes (Commercial)

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

Tax Year	A	B	C	D	Tax Owing	Rebate	Net Tax Owing
2025	\$2,000,000	65%	7.933	1000	\$10,312.62	\$0.00	\$10,312.62
2026	\$2,014,200	65%	8.736	1000	\$11,436.94	\$0.00	\$11,436.94
<b>Commercial Property Tax Increase in 2026</b>							<b>\$1,124.32</b>

# Next Steps



- March 10 – Board of Trustees to hear any presentations from public (online meeting)
- March 12 – Possible budget approval
- March 15 – Special levy amounts to municipalities
- March 31 – Budget due to province

# Possible Public Presentations



- Individuals and groups are welcome to provide feedback on the budget to the Board of Trustees on Tuesday, March 10 at 6:00 pm.
- Please register your intent to present to the Board by 10:00 am on Monday, March 9 with our Secretary-Treasurer Kelly Knight @ [kknight@pwsd.ca](mailto:kknight@pwsd.ca) or 204-842-2100.



Questions  
or  
Comments?