

PARK WEST SCHOOL DIVISION (PWSD)
PUBLIC MEETING
PROPOSED 2025-2026 BUDGET



March 4, 2025

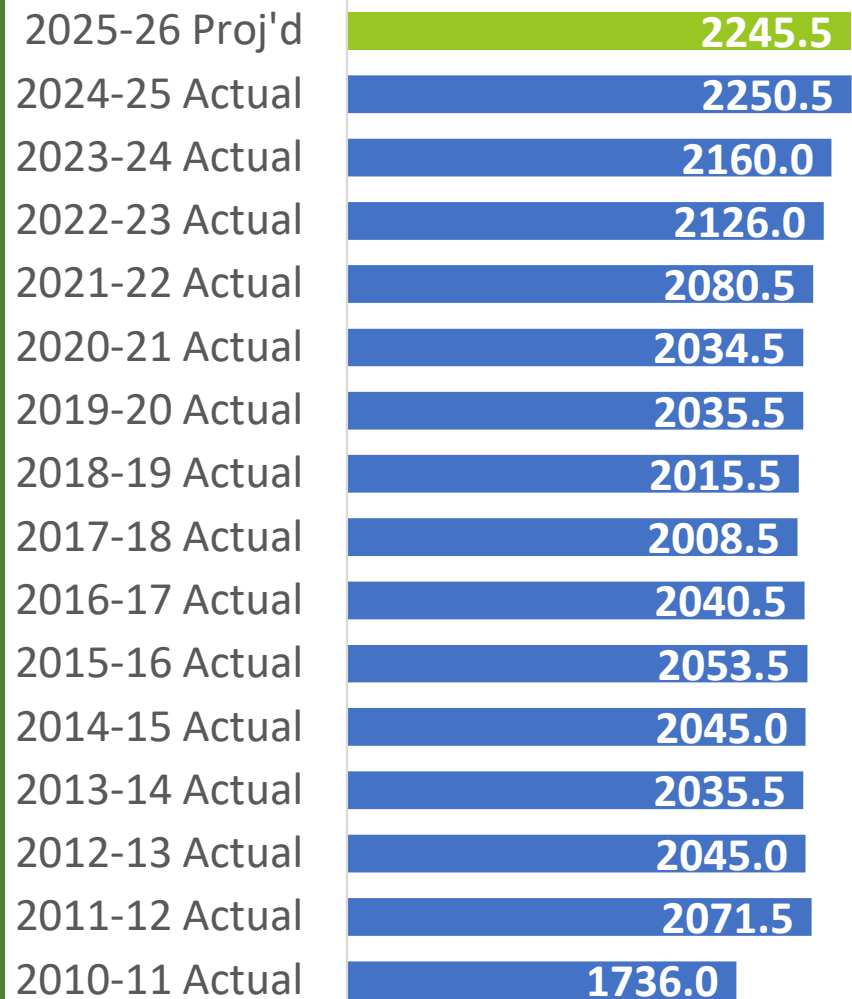
Land Acknowledgement

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 2025-2026	Budgeted 2024-2025	Actual 2024-2025
BIN	95.5	91	85.5
BCI	174	172	176
BES	86	82	89
DCS	40.5	40	40.5
HCI	153	169	169
HES	95	99.5	103.5
ING	51	56	48.5
MPS	576	560	553
MIN	72.5	75.5	70
MON	20.5	20.5	21
RCI	113	108	113
RES	98.5	87.5	95.5
SLS	158	156	159.5
SCS	140.5	146	153
WWS	331.5	312	314.5
Off Campus	20	20	23
Adult Ed	20	20	36
TOTAL	2245.5	2215	2250.5

FTE Student Enrollment



Budget Allocated by PWSD

2025-2026 Budgeted Revenue for PWSD and Waywayseecappo Education Partnership			
	PWSD	Wayway	Total
Province	14,134,249	120,000	14,254,249
Municipal	12,712,789		12,712,789
First Nations	3,767,700	5,522,137	9,289,837
Other	84,600		84,600
Total Revenue	30,699,338	5,642,137	36,341,475
	Allocated by PWSD	Allocated by Wayway First Nation	

Funding – Provincial, Municipal, Other

- 1% (\$146K) increase - Province's operating grant
 - This is significantly lower than the 8.8% increase in funding in 2023-24 and the 7.3% increase received in 2024-2025.
- The Province is allowing for increases in local taxation.
 - The Special Requirement to balance the 2025-2026 budget will increase from 4% to 11.5% which will generate an additional \$904K.
 - The Special Levy collected by municipalities will increase from 3.1% in 2024 to 8.3% in 2025. The 8.3% Special Levy will be the tax increase for ratepayers.
- Net impact is approximately a \$1.4M increase to our combined provincial and municipal funding.
- We are forecasting decreased First Nation student revenue in 2025-2026 of \$308K due to decreased enrolment.

Operating Surplus

- ❑ Park West is forecasting to have an accumulated operating surplus of \$538,580 as of June 30, 2026.
- ❑ This will include \$579 budgeted savings for the 2025-26 school year.

Addressing Needs

The proposed Park West budget will:

- ❑ Sustain current programs and services
- ❑ Prioritize school-based staffing support and staff wellness
- ❑ Continue with our transportation replacement plan new bus purchases
- ❑ Respond to inflationary pressures
- ❑ Address ongoing staffing costs including increases due to collective bargaining.
- ❑ Invest in ICT device replacement plan

Budget Highlights

- The 2025/2026 budget carries forward all items from last year's budget, except for the purchase of only 2 school buses.
- The budget includes targeted staffing increases due to increased prep time required by the new collective agreement, for additional enrollment, and to continue existing programs.
- The social worker/mental health facilitator position continues in 2025-2026 and the staff wellness worker is increased from 0.5 FTE to 1.0 FTE.
- A significant investment of \$100,000 in additional funding has been allocated for necessary ICT device replacement.

Proposed Changes for 2025-2026

Changes in budget revenue for 2025-2026

Increase in Provincial operating and municipal funding	1,430,880
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Increase in tuition revenue from First Nations	-307,860
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Net increase in budget revenue	1,123,020
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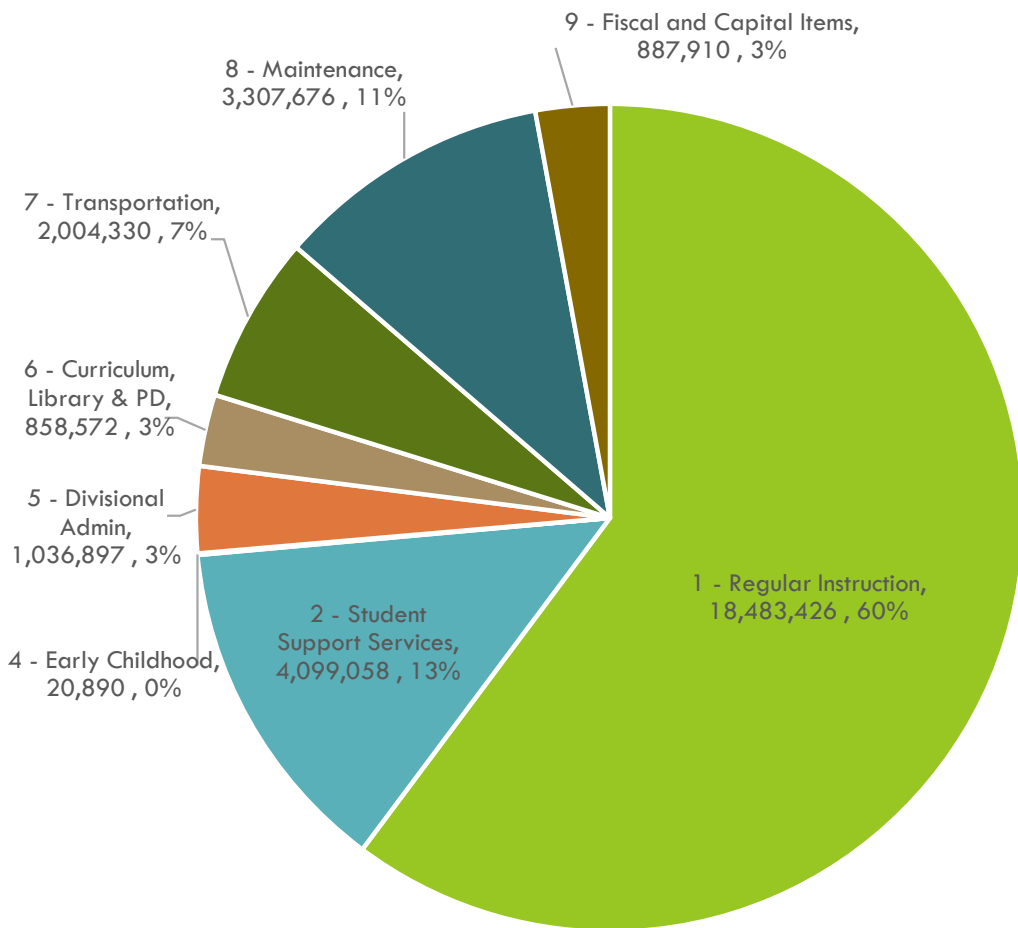
Proposed Changes for 2025-2026

Changes in budget expenditures for 2025-2026

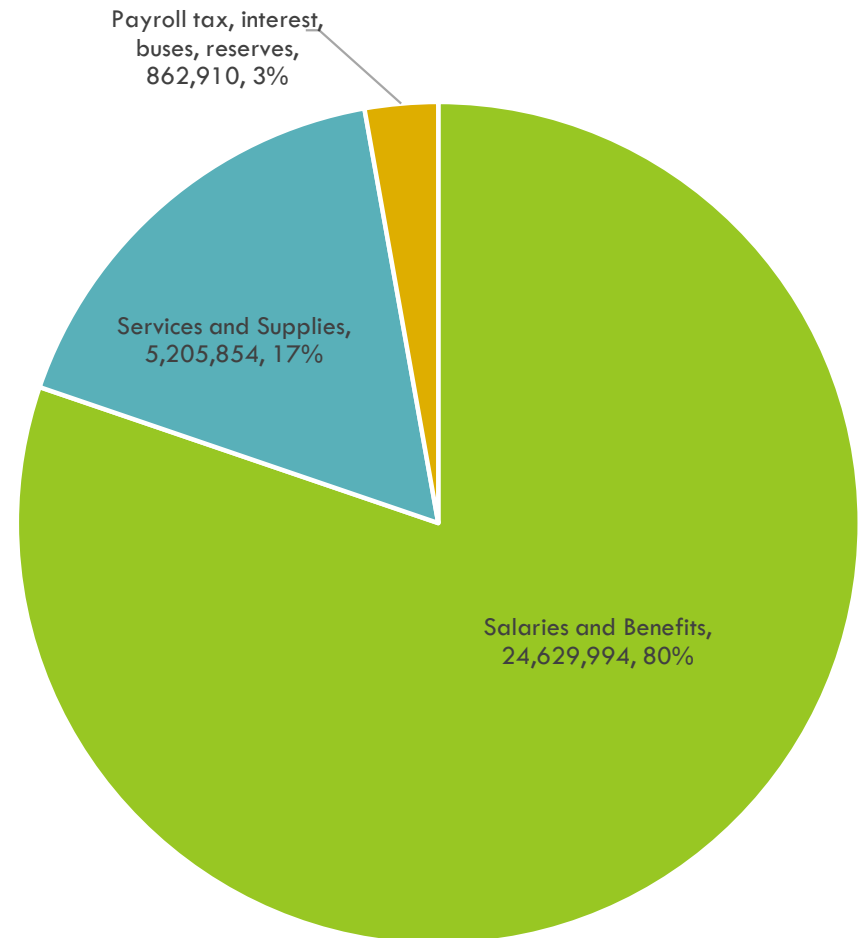
Increase in salary and benefit costs	904,189
Addition of 2.65 FTE teachers (various schools due to enrolment increases and prep time requirements)	288,808
Increase in Mental Health Worker for staff (1.0 FTE vs 0.5 FTE)	22,880
Increase in Maintenance budget (Increased costs related to operational needs, inflation)	33,000
Increase in ICT budget for device replacement plan	100,000
Increase in Building Insurance cost	29,000
Increase in Workplace Safety and Health Budget	12,500
Addition of Literacy Intervention EA Staff	60,000
Additional PD Day for Librarians and Secretaries	8,000
Decrease for the removal of 1 school bus purchase	(130,000)
Decrease in Transportation operating budget	(200,000)
Net increase in budget expenditures	1,128,377
Forecast of accumulated surplus at end of 2025-26	538,580

Expenditure Breakdown

Expenditures by Function



Expenditures by Type



Expenditures by Function

Expenditures	2025-2026	2024-2025	Difference \$	Difference %
Regular Instruction	18,483,426	17,630,212	853,214	4.8%
Student Support Services	4,099,058	3,826,698	272,360	7.1%
Early Childhood	20,890	20,896	-6	0.0%
Divisional Admin	1,036,897	1,062,614	-25,717	-2.4%
Curriculum, Library & PD	858,572	641,313	217,259	33.9%
Transportation	2,004,330	2,167,281	-162,951	-7.5%
Maintenance	3,307,676	3,168,459	139,217	4.4%
Fiscal	477,910	477,910	0	0.0%
Capital Items	410,000	575,000	-165,000	-28.7%
Total Expenditures	30,698,759	29,570,382	1,128,377	3.8%

Expenditures by Object

Expenditures	2025-26	2024-2025	Variance \$	Variance %
Salaries	22,839,058	21,521,773	1,317,285	6.1%
Benefits	1,790,937	1,671,463	119,474	7.1%
Services	2,955,122	2,970,418	-15,296	-0.5%
Supplies	2,250,732	2,373,817	-123,085	-5.2%
Fiscal	452,910	457,910	-5,000	-1.1%
Capital Items	410,000	575,000	-165,000	-28.7%
Total Expenditures	30,698,759	29,570,382	1,128,377	3.8%

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**.

2025

Special Levy for Park West



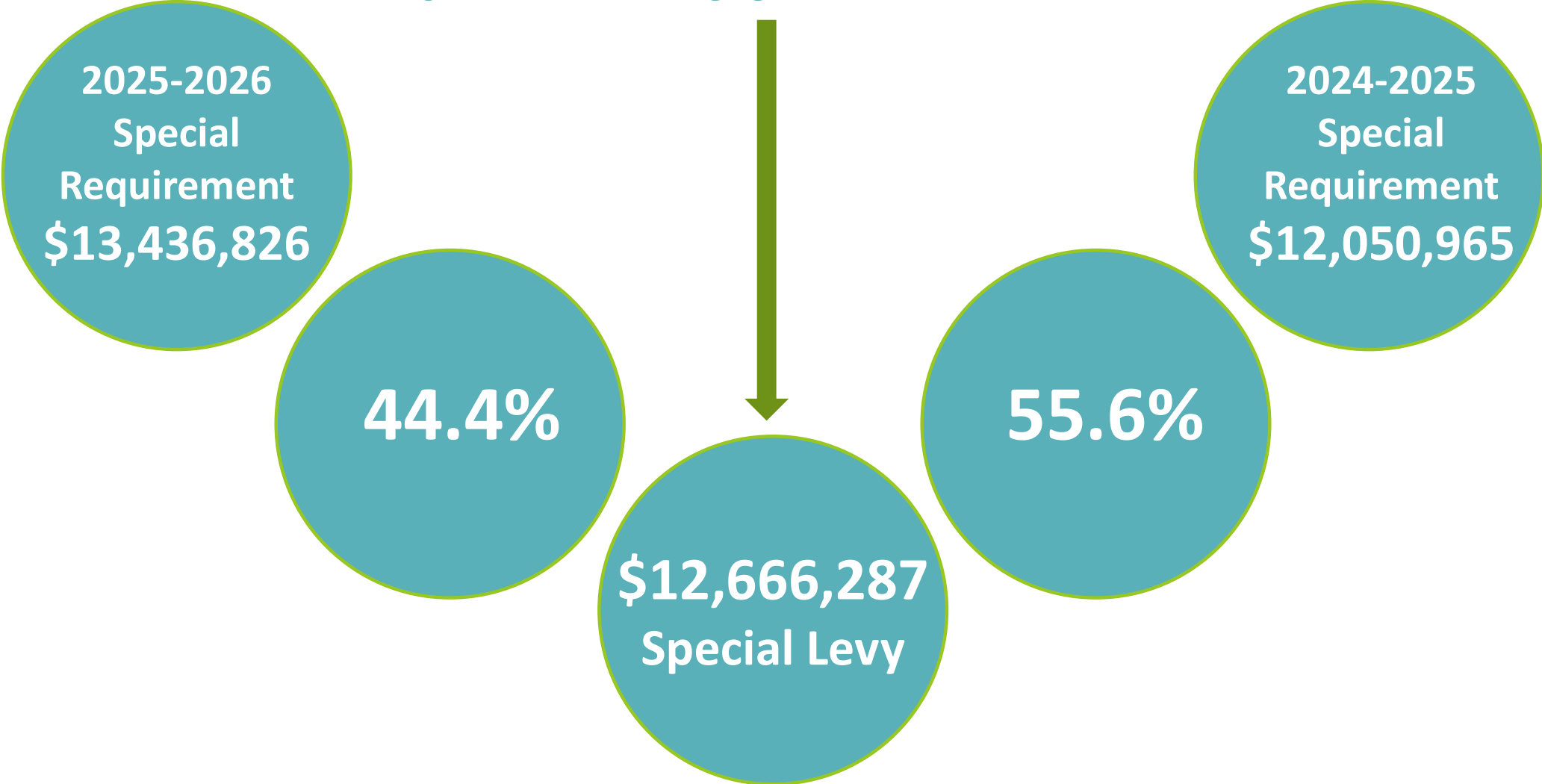
2025-2026
Special
Requirement
\$13,436,826

2024-2025
Special
Requirement
\$12,050,965

44.4%

55.6%

\$12,666,287
Special Levy



Calculation of the Special Levy

	2025	2024
Special Levy for PWSD	12,666,287	11,793,259
Special Levy for DSFM	248,950	240,533
Tax Incentive Grant	-769,286	-769,286
Property Tax Offset Grant	-589,091	-589,091
Total Special Levy	11,556,558	10,675,415
Increase	881,142	321,986

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%
2024	10,675,415	321,986	3.1%
2025	11,556,558	881,142	8.3%

2025 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.

	2025	2024	Difference \$	Difference %
Special Levy	11,556,558	10,675,416	881,142	8.3%
Divide by Total Assessed Value	1,456,812,010	1,217,898,080	238,913,930	19.6%
Result	0.007933	0.008765	-0.000832	-9.5%
Multiply by 1000 = Mill Rate	7.933	8.765	-0.832	-9.5%

2025 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 (decrease) in 2025
Residential	45%	9.5%
Farmland	26%	25.5%
Commercial	65%	17.1%

Overall 19.6% increase

Property Tax Rebates

- ❑ Residential property owners will receive a Homeowners Affordability Tax Credit up to a maximum of \$1,500 to offset their gross school taxes on their principal residence.
- ❑ Farm property owners will continue to receive a 50% School Tax Rebate to offset a portion of their education taxes and 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.

2025 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
2024	\$300,000	45%	8.765	1000	\$1,183.28	\$941.64	\$241.64
2025	\$328,500	45%	7.933	1000	\$1,172.70	\$1,172.70	\$0.00
Residential Property Tax Increase in 2025							-\$241.64

2025 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
2024	\$25,000,000	26%	8.765	1000	\$56,972.50	\$30,986.25	\$25,986.25
2025	\$31,375,000	26%	7.933	1000	\$64,713.45	\$34,856.72	\$29,856.72
Farmland Property Tax Increase in 2025							\$3,870.47

2025 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
2024	\$2,000,000	65%	8.765	1000	\$11,394.50	\$1,139.45	\$10,255.05
2025	\$2,342,000	65%	7.933	1000	\$12,076.41	\$0.00	\$12,076.41
Commercial Property Tax Increase in 2025							\$1,821.36

Next Steps

- March 11 – Board of Trustees to hear any presentations from public (Zoom meeting)
- March 13 – 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 this proposed budget to the Board of Trustees on Tuesday, March 11 at 6:00 pm.
- Please register your intent to present to the Board by 1:00 pm on Friday, March 7 with Stevee at sdecorby@pwsd.ca or (204) 842-2100.



Questions
or
Comments?