

PARK WEST SCHOOL DIVISION (PWSD)
PUBLIC MEETING
PROPOSED 2024-2025 BUDGET



February 29, 2024

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	2024-25	2023-24	Difference
BIN	91	84.5	6.5
BCI	172	160	12
BES	82	80	2
DCS	40	34.5	5.5
HCI	169	156	13
HES	99.5	107.5	-8
ING	56	55	1
MPS	560	539	21
MIN	75.5	73	2.5
MON	20.5	20.5	0
RCI	108	104	4
RES	87.5	87.5	0
SLS	156	154	2
SCS	146	141	5
WWS	309	320.5	-11.5
Off Campus	20	20	0
Adult Ed	20	23	-3
TOTAL	2212	2160	52

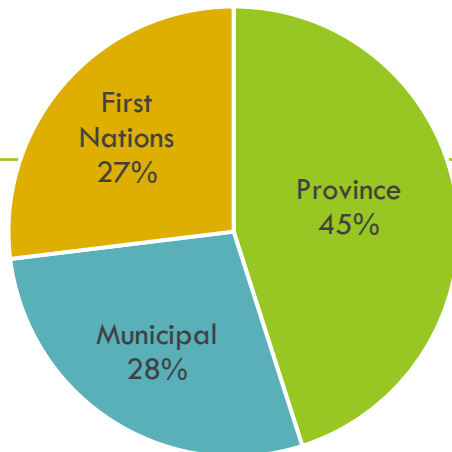
FTE Student Enrollment

2024-25 Proj'd	2212.0
2023-24 Actual	2160.0
2022-23 Actual	2126.0
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

2024-25 Budgeted Revenue for PWSD and Waywaysecappo Education Partnership

	PWSD	Wayway	Total
Province	15,777,318		15,777,318
Municipal	9,638,840		9,638,840
First Nations	3,675,560	5,635,374	9,310,934
Other	84,600		84,600
Transfer for shared costs	400,000	-400,000	0
Total Revenue	29,576,318	5,235,374	34,811,692



Allocated by
PWSD

Allocated by
Wayway First
Nation

Funding from the Province

- 7.3% (\$955k) increase - Province's operating grant
- The Province is allowing local taxation increases above 2% for the first time in several years. The budgeted tax increase of 4% for the division will generate an additional \$207K.
- Net impact is approximately \$1.4m increase to our combined provincial and municipal funding

Additional Revenue



- ❑ We are forecasting increased First Nation student revenue in 2024-25 of \$708K due to increased enrolment and increased student tuition fees.
 - ❑ As our cost per pupil increases each year, tuition fees increase.

Addressing Needs



The proposed Park West budget will:

- Sustain current program and services
- Prioritize school-based staffing support
- Continue with our transportation replacement plan
new bus purchases
- Respond to inflationary pressures
- Address ongoing staffing costs including projected new
contracts for staff.

Previous Budget Reductions

- ❑ There have been significant cuts to programs, services, and staffing over the past 6-7 years due to:
 - ❑ Little to no increase in combined provincial and local taxes
 - ❑ Increases in salary and benefit costs and inflation
- ❑ This prevented minimal new spending and limited our ability to invest in aging bus fleet and buildings.

Operating Surplus



- ❑ Park West is forecasting to have an accumulated operating surplus of \$225,600 as of June 30, 2025
- ❑ This will include \$6,000 budgeted savings for the 2024-25 school year

Budget Highlights

- ❑ Several items in our current budget will be carried forward including three new school buses, the same as was purchased for this year.
- ❑ The social worker/mental health facilitator continues in 2024-2025 as does the staff wellness worker.
- ❑ The budget includes targeted staffing increases in guidance/resource and the return of the assistant superintendent position.
- ❑ The Middle Years vocational program is being reinstated after being previously eliminated.

Proposed Changes for 2024-25

Changes in budget revenue 2024-25 vs 2023-24

Increase in Provincial operating and municipal funding	1,452,000
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Increase in tuition revenue from First Nations	708,000
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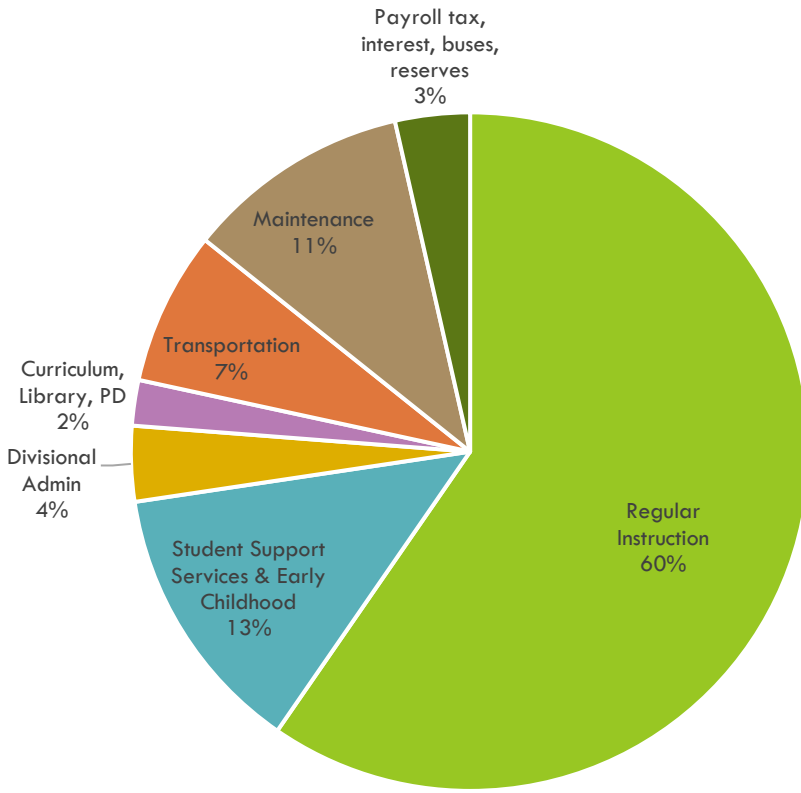
Net increase in budget revenue	2,160,000
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Proposed Changes for 2024-25

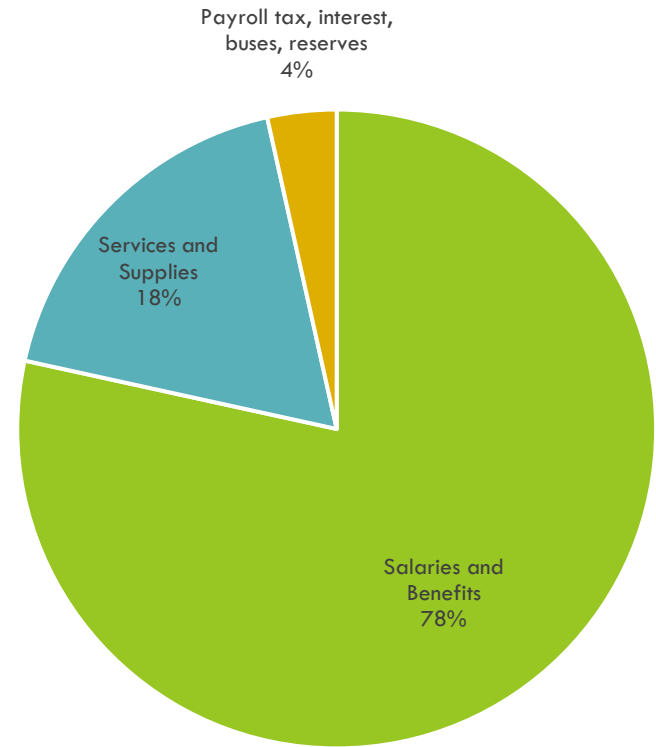
Changes in budget expenditures 2024-25 vs 2023-24

Increase in salary and benefit costs	(725,600)
Addition of 4.35 FTE teachers (various schools)	(454,000)
Addition of 1.5 FTE resource teachers/guidance counsellors (various schools)	(150,000)
Increase in Maintenance budget	(135,000)
Increase ICT budget for device replacement plan	(30,000)
Increase in building insurance	(21,000)
Return of Assistant Superintendent position	(140,000)
Return of Middle Years' vocational program	(75,000)
Nutrition Funding & Technology Enhancement Equipment Replacement	(275,400)
Misc. items (WSH \$5k, Meals for meetings \$20k, Mileage \$10k, Trustees \$5k)	(40,000)
Net increase in budget expenditures	(2,046,000)
Forecast of accumulated surplus at end of 2024-25	226,000

Expenditure Breakdown



Expenditures by Function



Expenditures by Type

Expenditures by Object

Expenditures	2024-25	2023-24	Variance \$	Variance %
Salaries	21,521,773	20,135,535	1,386,238	7%
Benefits	1,671,463	1,609,160	62,303	4%
Services	2,970,418	2,848,965	121,453	4%
Supplies	2,373,817	1,923,296	450,521	23%
Fiscal	457,910	457,910	0	0%
Capital Items	575,000	550,000	25,000	5%
Total Expenditures	29,570,382	27,524,866	2,045,516	7%

Expenditures by Function

Expenditures	2024-25	2023-24	Difference \$	Difference %
Regular Instruction	17,630,212	16,261,114	1,369,098	8%
Student Support Services	3,826,698	3,539,216	287,482	8%
Early Childhood	20,896	20,890	6	0%
Divisional Admin	1,062,614	919,374	143,240	16%
Curriculum	204,661	197,787	6,874	3%
Library	302,989	294,565	8,424	3%
Professional Development	133,663	133,194	469	0%
Transportation	2,167,281	2,144,474	22,807	1%
Maintenance	3,168,459	2,986,342	182,117	6%
Fiscal	477,910	477,910	0	0%
Capital Items	575,000	550,000	25,000	5%
Total Expenditures	29,570,382	27,524,866	2,045,516	7%

School Taxation Explained

- The **Special Requirement** is the difference between expenses and revenues for 2024/2025 for each school division is made up by the special requirement. 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**.

2024

Special Levy for Park West

2024-25 Special
Requirement
\$12,050,965

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

44.4%

55.6%

\$11,793,259
Special Levy



Calculation of the Special Levy

	2024	2023
Special Levy for PWSD	11,793,259	11,461,140
Special Levy for DSFM	240,533	250,667
Tax Incentive Grant	-769,286	-769,286
Property Tax Offset Grant	-589,091	-589,091
Total Special Levy	10,675,415	10,353,429
Increase	321,986	0

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%

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 2024
Residential	45%	0.61%
Farmland	26%	0.11%
Commercial	65%	0.72%

Overall 0.36% increase

2024 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.

	2024	2023	Difference \$	Difference %
Special Levy	10,675,416	10,353,429	0	0%
Divide by Total Assessed Value	1,217,898,080	1,213,582,520	4,315,560	0.36%
Result	0.008765	0.008531	0.00234	0.274%
Multiply by 1000 = Mill Rate	8.765	8.531	0.234	3%

Property Tax Rebate

- Property owners (residential and farm) will receive a 50% School Tax Rebate cheque to offset a portion of their education taxes.

Next Steps

- March 7 – Board of Trustees to hear any presentations from public
- March 14 – 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 Thursday, March 7 at 6:00 pm.
- Please register your intent to present to the Board by 1:00 pm on Monday, March 4 with Jody at jpercival@pwsd.ca or (204) 842-2102.



Questions
or
Comments?

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