

TURTLE MOUNTAIN SCHOOL DIVISION NO. 44

Budget 2002/03

Proposed budget will be voted on at the Board meeting scheduled for February 27, 2002.



Priorities

At its December 2001 Planning Session, the Board of Trustees established the following guiding priorities for next year's budget (2002/03).

- Deficit Budget (if necessary)
- Reduce mill rate of taxes
- Maintain Staffing Ratios
- Review added staff cost/benefit
- Examine creative programming options

The Board meets annually with all the Parent Advisory Councils to receive feedback on the budget.

Refer to Page 2 for Budget Highlights.



Current Staffing Ratios 2001/02

Did you know ... The Division uses student/teacher ratios to establish the number of teachers in each school?

Description	Division Ratio	Provincial Ratio
Small Schools	18.5 to 1	18.5 to 1
Elementary—Boissevain and Killarney	20 to 1	21 to 1
High School—Boissevain	18.5 to 1	19.5 to 1
High School—Killarney	20 to 1	21 to 1

Extra staff ...

In addition to teaching staff allocation by ratios, the Division adds extra staff for special programming at the school level.

Approximately 15 teaching staff include:

Band teachers, French teachers, Reading Recovery teachers, Technology leaders, Resource teachers, Guidance Counsellors and Administrators.

Enrolment Decreasing

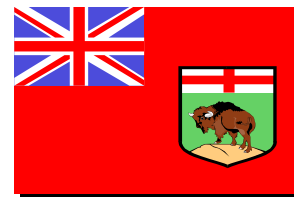
The Division lost 42 students from September 2000 to September 2001 and it is projected that another 28 (FTE) students will decline into next year. A synopsis by school (excluding Adult Education) follows:

School	September 2000 (Actual)	September 2001 (Actual)	September 2002 (Estimated)
Boissevain	442	446	439
Dunrea	20	0	0
Holmfield Colony	22	23	22
Killarney	677	665	637
Mayfair Colony	14	15	16
Minto	52	46	44
Ninette	39	40	38
Wellwood Colony	<u>58</u>	<u>51</u>	<u>50</u>
TOTAL	1,324	1,286	1,246
Full-Time Equivalent (i.e. Kindergarten = 1/2)	1,285	1,243.5	1,215.5

Provincial Education Budget

\$1.4 Billion

Department	36,592,500	3%
Property Tax Credit	150,510,000	11%
School Divisions	721,821,200	51%
Continuing Education	86,276,200	6%
University/College	367,300,500	26%
Capital Grants	<u>40,361,000</u>	<u>3%</u>
Total	<u>1,402,861,400</u>	<u>100%</u>



Did you know ...

The Property Tax Credit on your tax bill is considered an Education Expenditure by the Provincial Government?



Budget Highlights for 2002/03



- Balanced Budget
- Provincial Funding Decrease of 2.9%
- No Change to Staffing Ratios
- Extra Support of \$4,500 for the Addictions Foundation of Manitoba partnership
- Increased Support for Early Years
- Mill Rate Decrease of 12%
- Dunrea School Closed

Salary Costs (Increase \$170,000)

⇒ Initial estimates anticipate an additional amount of \$170,000. This includes salary increases and a reduction for staff retirements.

Teachers (Net Decrease of .875)

- ⇒ There will be no changes to the existing staffing ratios.
- ⇒ The student enrolment decrease results in a corresponding decrease in teaching staff.
- ⇒ Additional support has been added for early years and computer leader time.
- ⇒ A summary of changes follows:

Killarney:

High School Decrease	<0.750>	
Computer Leader Increase	<u>0.125</u>	<0.625>

Minto:

Decrease	<0.500>	
Early Years Increase	<u>0.250</u>	<0.250>

Ninette:

Decrease	<0.250>	
Early Years Increase	<u>0.250</u>	<u>0</u>

Net change in teachers <0.875>

Instructional Assistants (Net Decrease .25)

- ⇒ Enrolment decreases result in a change:
Killarney <.25>
- ⇒ The Division staffs Instructional Assistants on a ratio of 60:1 with a guarantee of one staff until enrolment drops below 20.
- ⇒ Wellwood School will continue to receive .50 instructional assistant as a support for Kindergarten.

Dunrea School (\$100,000 Savings)

⇒ The closure of the school results in significant savings for the Division totaling \$100,000.

Municipal Taxes (12% Mill Rate Decrease)

- ⇒ The significant change in assessments enabled the Division to reduce its mill rate to taxpayers from **22.7 to 20.00**.
- ⇒ As a result of Provincial Re-Assessment, there will inevitably be a shift of taxes between municipalities and between types of properties within municipalities.

Provincial Funding (Decrease of \$160,000 2.9%)

- ⇒ The Province has revised its formula and its method of distributing funding to school divisions.
- ⇒ Enrolments are declining and property assessments are increasing. These two factors results in less funding for education for this Division from the Province.
- ⇒ A summary of the Budget to Budget changes are:

<u>Description</u>	<u>Increase <Decrease></u>
New Sparsity Grant	\$ 170,000
Enrolment Decrease	<86,000>
Property Assessment Increase/Other	<240,000>
Net Decrease 2.9%	<156,000>
Adjust Level II & III Students to Budget	<30,000>
Total Decrease (Budget to Budget)	<\$186,000>

Insurance Costs Rise

- ⇒ The Division will be charged an additional \$11,000 for insurance premiums. This amounts to a 35% increase.

The Board of Trustees and Senior Administration of the School Division encourage your comments and feedback on the proposed budget. The Budget currently before the Board of Trustees will be voted on at the regular Board Meeting on February 27, 2002.

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Set-up of this publication is done by Claire DUBYTS, Executive Secretary.

TAX IMPLICATIONS

Assessments Up

Property assessments for the nine municipalities within the Division have increased by 17.9%. This is above the Provincial average of 9.3%.

Did you know ...

As property assessments increase in a school division, the Province decreases its funding to the Division?



Your tax dollars at work ...

Currently local taxes pay for 47% of the cost of education in the Division. This includes both the provincial levy and the school division levy.

What does this mean for your taxes?

Sample properties have been taken from the municipal tax rolls to give you an approximate impact on your taxes.

Municipality	Type of Property	Description	(22.70 Mill) 2001	(20.00 Mill) 2002	%
R.M. of Turtle Mountain	4 quarters farmland	Assessment	\$170,400	\$231,200	+36%
		School Division Levy	\$1,160	\$1,202	+3.6%
Town of Killarney	Residential	Assessment	\$70,100	\$86,300	+23%
		School Division Levy	\$716	\$777	+8.5%
R.M. of Morton	4 quarters farmland	Assessment	\$182,900	\$279,700	+53%
		School Division Levy	\$1,246	\$1,454	+16.7%
R.M. of Riverside	4 quarters farmland	Assessment	\$173,900	\$254,500	+46%
		School Division Levy	\$1,184	\$1,323	+11.7%
Town of Boissevain	Residential	Assessment	\$50,900	\$57,900	+14%
		School Division Levy	\$520	\$521	+0.2%
Town of Killarney	Commercial Business	Assessment	\$123,900	\$91,300	-26%
		School Division Levy	\$1,828	\$1,187	-35.1%
Town of Boissevain	Commercial Business	Assessment	\$33,600	\$33,300	-1%
		School Division Levy	\$496	\$433	-12.7%

Note 1: The Turtle Mountain School Division Levy on your taxes can be calculated using the following formula:

$$\frac{\text{Assessment Amount} \times \text{Portioned Percentage} \times \text{Mill Rate}}{1,000} = \text{Levy}$$

Note 2: Portioned Percentages for 2002 are:

- ◇ Farmland 26% (30% in 2001)
- ◇ Residential 45%
- ◇ Commercial 65%

Note 3: There are two types of education taxes levied on property (except farmland that has only the school division levy). The Provincial Levy is given to the Province and the Division Levy is given to the school division. The above examples only include the Division Levy on your taxes.

Note 4: The mill rate used is the average mill rate for the Division. Minor variations in the actual mill rate will occur between municipalities.



Here is the proposed budget ...

	<u>Actual</u> <u>2000/01</u>	<u>(A)</u> <u>Budget</u> <u>2001/02</u>	<u>(B)</u> <u>Budget</u> <u>2002/03</u>	<u>(B)-(A)</u> <u>Change</u>
Revenue				
Federal Support	573	0	0	0
Provincial Support	5,896,155	5,874,326	5,687,664	(186,662)
Municipal Support	3,383,514	3,383,514	3,713,514	330,000
Transfer Fees	32,505	23,000	23,000	0
Other	102,806	20,100	20,100	0
Total Revenue	9,415,553	9,300,940	9,444,278	143,338
Expenses				
Regular Instruction	5,218,143	5,275,682	5,251,938	(23,744)
Exceptional Instruction	1,134,113	1,206,405	1,174,055	(32,350)
Adult Education	238,498	250,000	275,000	25,000
Administration	357,897	391,566	409,332	17,766
Instruction & Pupil Support	345,999	315,020	317,661	2,641
Transportation	739,637	746,470	742,486	(3,984)
Operations & Maintenance	863,046	945,468	938,306	(7,162)
Fiscal	182,955	170,000	170,000	0
Total Expenses	9,080,288	9,300,611	9,278,778	(21,833)
Operating Surplus <Deficit>	335,265	329	165,500	165,171
Transfers to Capital—Buses	243,022	165,500	165,500	
Net Surplus <Deficit>	92,243	(165,171)	0	

For comparative purposes, the actual expenditures in 2000/01 for Adult Education have been removed from "Regular Instruction". Adult Education is fully funded by the Province.

The Board encourages your comments on the proposed Budget. This Budget will be voted on at the regular board meeting scheduled for February 27, 2002.