

TURTLE MOUNTAIN SCHOOL DIVISION

Budget 2003/04

Proposed budget will be voted on at the Board meeting scheduled for March 5, 2003.



Priorities

At its December 2002 Planning Session, the Board of Trustees established the following guiding priorities for next year's budget (2003/04).

- Minimize Mill Rate Impact
 - Balanced Budget
- Review Staffing Allocations
- Review Programming

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

Refer to Page 2 for Budget Highlights.



Teacher Staffing Ratios

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

Description	Current 2002/03	Proposed 2003/04
Small Schools	18.5 to 1	18 to 1
Elementary—Boissevain and Killarney	20 to 1	20 to 1
High School—Boissevain	18.5 to 1	20 to 1
High School—Killarney	20 to 1	20.5 to 1

Extra staff ...

In addition to teaching staff allocated by ratios, the Division also adds teaching staff for special programming at the school level above the base number.

Approximately 17 teaching staff include: Band Teachers, Enrichment Teachers, Reading Recovery Teachers, Resource Teachers, Guidance Counsellors, Early Years Support Teachers, Principals and Vice-Principals.

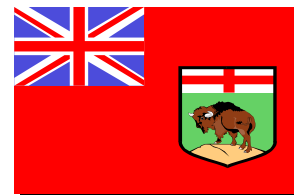
Enrolment Decreasing

The Division lost 33 students from September 2001 to September 2002 and it is projected that another 12.5 (FTE) students will decline into next year. A synopsis by school (excluding Adult Education) follows:

School	September 2001 (Actual)	September 2002 (Actual)	September 2003 (Estimated)
Boissevain	446	444	433
Holmfield Colony	23	22	23
Killarney	665	645	637
Mayfair Colony	15	16	18
Minto	46	44	39
Ninette	40	32	30
Wellwood Colony	<u>51</u>	<u>50</u>	<u>47</u>
TOTAL	1,286	1,253	1,227
Full-Time Equivalent (i.e. Kindergarten = 1/2)	1,243.5	1,213	1,200.5

Provincial Education Budget \$1.5 Billion

Department	38,452,500	3%
Property Tax Credit	177,839,000	11%
School Divisions	767,444,000	51%
Continuing Education	96,874,300	6%
University/College	411,660,200	27%
Capital Grants	<u>27,016,800</u>	<u>2%</u>
Total	<u>1,519,286,800</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 2003/04



- Elementary Staffing Ratios Decreased
- Provincial Funding Decrease of 0.4%
- High School Staffing Ratios Increased
- Extra Support of \$1,500 for the AFM partnership (Total \$6,000)
- Balanced Budget
- Mill Rate Increase of 0.7 or 3.5%
- One Bus Route Eliminated

Salary Costs (Increase)

⇒ Initial estimates anticipate an additional amount of \$105,000. This includes salary increases and a reduction for staff retirements.

Teachers (Net Decrease)

- ⇒ The High School staffing ratios will be increased in both Bois-sevain (18.5 to 20) and Killarney (20 to 20.5).
- ⇒ Additional support has been maintained for early years in Ninette and Minto.
- ⇒ The Elementary staffing ratios will be decreased in the small schools (18.5 to 18).
- ⇒ Staffing for French and Computer Leaders has been re-titled as Enrichment and reduced by .25 divisionally.
- ⇒ A summary of changes is as follows:

Killarney:

High School Increase	1.000	
Elementary Decrease	(1.000)	
Additional Staff Decrease	<u>(0.125)</u>	(0.125)

Boissevain:

Kindergarten Decrease	(0.500)	
High School Decrease	(0.250)	
Additional Staff Decrease	<u>(0.125)</u>	(0.875)

Ninette:

Decrease		<u>(0.500)</u>
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Net change in teachers (1.500)

Instructional Assistants

- ⇒ 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 an extra .50 instructional assistant as a support for Kindergarten.

Transportation (Decrease)

⇒ The elimination of one bus route in Minto results in a net savings of \$10,000.

Municipal Taxes (Mill Rate Increase)

- ⇒ The mill rate for the Division will increase from 20.00 to 20.70 or 3.5%.
- ⇒ As a result of Provincial Re-Assessment last year, the actual revenue received will be less than 2002/03 even with a mill rate increase.

Provincial Funding (Decrease)

- ⇒ The Province uses a formula to distribute funding to divisions based on enrolments, property assessments and special purpose funding.
- ⇒ In our division, enrolments are declining and property assessments are increasing. These two factors result in less funding for education from the Province.
- ⇒ The annual announcement of 2.8% on a provincial basis resulted in a net decrease to our division of 0.4%.
- ⇒ The funding for Adult Education declined after the budget for 2002/03 was established. The reduction of \$100,000 is now reflected in the budget for 2003/04.

Maintenance (Decrease)

⇒ The four year paving plan has been completed and no additional projects have been added. The budget is reduced by \$75,000.

Insurance (Increase)

⇒ For the second year in a row, the Division will be charged an additional \$11,000 for insurance premiums. This increase in admin costs brings the total amount of insurance premiums to \$57,000 per year.

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 March 5, 2003.

Board of Trustees

Samantha Cole	Rhonda Coupland	Shirley Highfield
Bill Korchinski	Jim Mason	Armin Neufeld
Gail Patterson	Carol Reimer	Gordon Wooley

Senior Administration

Kevin McKnight, CGA	Jerry Storie
Secretary-Treasurer	Superintendent



TAX IMPLICATIONS

Assessments Up

Assessments (ie new development) for the nine municipalities in the Division have increased by 1.8%. This is above the Provincial average of 0.7%.

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 re-calculated to give you an approximate impact on your tax bill for 2003.

Description	Assessment	2002 Tax Levy 20.00 Mill Rate	2003 Tax Levy 20.70 Mill Rate	Increase	%
Farmland—One Section (4 quarters)	\$250,000	\$1,300	\$1,345.50	\$45.50	+3.5%
Farmland—Five Sections	\$1,250,000	\$6,500	\$6,727.50	\$227.50	+3.5%
Farmland—Ten Sections	\$2,500,000	\$13,000	\$13,455	\$455	+3.5%
Commercial	\$50,000	\$650	\$672.75	\$22.75	+3.5%
Commercial	\$100,000	\$1,300	\$1,345.50	\$45.50	+3.5%
Residential	\$50,000	\$450.00	\$465.75	\$15.75	+3.5%
Residential	\$100,000	\$900	\$931.50	\$31.50	+3.5%

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

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

Note 2: Portioned Percentages for 2003 are:

- ◇ Farmland 26%
- ◇ 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 tax bill.

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>2001/02</u>	<u>(A)</u> <u>Budget</u> <u>2002/03</u>	<u>(B)</u> <u>Budget</u> <u>2003/04</u>	<u>(B)-(A)</u> <u>Change</u>
Revenue				
Federal Support	341	0	0	0
Provincial Support	6,006,232	5,687,664	5,562,610	(125,054)
Municipal Support	3,383,514	3,713,514	3,685,514	(28,000)
Transfer Fees	30,574	23,000	26,000	3,000
Other	71,422	20,100	20,100	0
Total Revenue	9,492,083	9,444,278	9,294,224	(150,054)
Expenses				
Regular Instruction	5,305,436	5,251,938	5,210,643	(41,295)
Exceptional Instruction	1,176,254	1,169,055	1,205,005	35,950
Adult Education	353,027	275,000	175,000	(100,000)
Administration	397,035	409,332	424,431	15,099
Community Education and Services	5,692	5,000	5,000	0
Instruction & Pupil Support	312,932	317,661	327,422	9,761
Transportation	699,424	742,486	727,438	(15,048)
Operations & Maintenance	860,949	938,306	883,785	(54,521)
Fiscal	170,267	170,000	170,000	0
Total Expenses	9,281,016	9,278,778	9,128,724	(150,054)
Operating Surplus <Deficit>	211,067	165,500	165,500	
Transfers to Capital	253,533	165,500	165,500	
Net Surplus <Deficit>	(42,466)	0	0	

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 March 5, 2003.