

TURTLE MOUNTAIN SCHOOL DIVISION

Budget 2004/05

The proposed budget will be voted on at the meeting scheduled for Feb 25, 2004.



Priorities

At its December 2003 Planning Session, the Board of Trustees established the following guiding priorities for the 2004-2005 budget:

- Minimize Mill Rate Change
 - Balanced Budget
 - Maintain Staffing Ratios
- Review Additional Staffing Allocations
- Review Programming/Technology

The Board attends the four public Parent Advisory Council Meetings to receive feedback on the budget priorities.

Refer to Page 4 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? The ratios are:

Description	Ratio
Small Schools	18 to 1
Elementary—Boissevain and Killarney	20 to 1
High School—Boissevain	20 to 1
High School—Killarney	20.5 to 1

Extra Teaching 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 12 students from September 2002 to September 2003 and it is projected that enrolment will decline by another 36 (FTE) students for year. A synopsis by school (excluding Adult Education) follows:

School	September 2002 (Actual)	September 2003 (Actual)	September 2004 (Estimated)
Boissevain	444	445	437
Holmfield Colony	22	22	23
Killarney	645	645	606
Mayfair Colony	16	18	24
Minto	44	37	39
Ninette	32	23	25
Wellwood Colony	<u>50</u>	<u>51</u>	<u>55</u>
TOTAL	1,253	1,241	1,209
Full-Time Equivalent (Kindergarten = 1/2)	1,213	1,209	1,173

In the Past 5 Years ...

Description	1998	2003
Students	1,346	1,241
Teachers	83	79
Student/Educator Ratio	15 : 1	13.6 : 1
Bus Students (Funded)	709	635
Bus Routes	31	26
Salaries as % of Budget	79%	82%
Cost per Student	\$6,538	\$7,431
Special Levy % of Budget	34%	39%

Did you know ...

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

TAX IMPLICATIONS

Assessments Up

Assessments (ie new development) for the nine municipalities in the Division have increased by 1.5%. This is above the Provincial average of 1.1%.

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 50% 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 2004.

Description	Assessment	2003 Tax Levy 20.70 Mill Rate	2004 Tax Levy 20.70 Mill Rate	Increase	%
Farmland—One Section (4 quarters)	\$250,000	\$1,345.50	\$1,345.50	0	0
Farmland—Five Sections	\$1,250,000	\$6,727.50	\$6,727.50	0	0
Farmland—Ten Sections	\$2,500,000	\$13,455	\$13,455	0	0
Commercial	\$50,000	\$672.75	\$672.75	0	0
Commercial	\$100,000	\$1,345.50	\$1,345.50	0	0
Residential	\$50,000	\$465.75	\$465.75	0	0
Residential	\$100,000	\$931.50	\$931.50	0	0

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 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> 2002/03	(A) <u>Budget</u> 2003/04	(B) <u>Budget</u> 2004/05	(B)-(A) <u>Change</u>
Revenue				
Federal Support	797	0	0	0
Provincial Support	5,661,956	5,562,610	5,435,474	(127,136)
Municipal Support	3,713,514	3,685,514	3,870,514	185,000
Transfer Fees	28,622	26,000	26,000	0
Other	53,387	20,100	20,100	0
Total Revenue	9,458,276	9,294,224	9,352,088	57,864
Expenses				
Regular Instruction	5,103,547	5,210,643	5,235,241	24,598
Exceptional Instruction	1,252,705	1,205,005	1,227,575	22,570
Adult Education	194,734	175,000	140,000	(35,000)
Administration	453,739	424,431	434,023	9,592
Community Education and Services	8,362	5,000	5,000	0
Instruction & Pupil Support	331,502	327,422	351,040	23,618
Transportation	762,585	727,438	722,276	(5,162)
Operations & Maintenance	876,657	883,785	901,433	17,648
Fiscal	163,859	170,000	170,000	0
Total Expenses	9,147,690	9,128,724	9,186,588	57,864
Operating Surplus <Deficit>	310,586	165,500	165,500	
Transfers to Capital	264,707	165,500	165,500	
Net Surplus <Deficit>	45,879	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 February 25, 2004.