

# TURTLE MOUNTAIN SCHOOL DIVISION

## Budget 2005/06

The proposed budget will be voted on at the meeting scheduled for Mar 9, 2005.



### Priorities

At its December 2004 Planning Session, the Board of Trustees established the following guiding priorities for the 2005-2006 budget:

- Balanced Budget
- Maintain Staffing Ratios
- Review Enrichment Allocations
- Review Creative Programming Options
- Mill Rate Increase Limited to 3%

The Board attends four public Parent Advisory Council Meetings and appreciates the input received for 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? 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 46 students from September 2003 to September 2004 and it is projected that enrolment will decline by another 26 students into 2005. A synopsis by school (excluding Adult Education) follows:

<u>School</u>	<u>September 2003</u> (Actual)	<u>September 2004</u> (Actual)	<u>September 2005</u> (Estimated)
Boissevain	445	431	424
Holmfield Colony	22	24	23
Killarney	645	599	576
Mayfair Colony	18	24	27
Minto	37	38	38
Ninette	23	25	23
Wellwood Colony	<u>51</u>	<u>54</u>	<u>58</u>
TOTAL	1,241	1,195	1,169
<b>Full-Time Equivalent (Kindergarten = 1/2)</b>	<b>1,209</b>	<b>1,156</b>	<b>1,136</b>

### In the Past 6 Years ...

<u>Description</u>	<u>1998</u>	<u>2004</u>
Students	1,346	1,195
Teachers	83	79
Student/Educator Ratio	15 : 1	13.6 : 1
Bus Students (Funded)	709	594
Bus Routes	31	26
Salaries as % of Budget	79%	82%
Cost per Student	\$6,538	\$7,684
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?



# Budget Highlights for 2005/06



- Staffing Ratios—No Change
- Provincial Funding Increase of 0.7%
- Enrolment Decrease
- Video Classroom Pilot Project Maintained

- Balanced Budget
- Mill Rate—3% Increase
- New Apprenticeship Program
- New School Staffing



## Salary Costs (Increase)

⇒ Initial estimates anticipate an additional amount of \$145,000. This includes estimated salary increases of 2% and a reduction for staff retirements in June 2004.

## Teachers (Net Decrease)

- ⇒ The base staffing ratios will not be changed in any schools. However, the enrolment will generate staff changes by school.
- ⇒ The Wellwood Colony split in 2005 will create a new school for 2005/06 with additional staffing requirements.
- ⇒ A summary of changes is as follows:

### Killarney:

Elementary Decrease (1.00)

### Boissevain:

High School Decrease (0.25)

### Wellwood / New School:

Increase 1.00

### Minto:

Decrease (0.50)

Net change in teachers (0.75)

## Instructional Assistants - Level 1 (Net Increase)

- ⇒ The Division staffs Instructional Assistants on a ratio of 60:1 with a guarantee of one staff until enrolment drops below 20.
- ⇒ Killarney will decrease by 0.75, Boissevain will decrease by 0.25 and Wellwood Colony / New School will increase by 0.50 all based on enrolment changes.
- ⇒ Net Decrease divisionally of 0.50.

## Apprenticeship Program (Increase)

- ⇒ A shared services agreement will be set up with Southwest Horizon School Division to share a staff member to implement a new Apprenticeship Program in the division.
- ⇒ The Apprenticeship Program will give students an option to receive credits for time working in specific trades.
- ⇒ \$20,000 has been isolated to cover the cost of the program staffing and travel requirements.

## Municipal Taxes (Mill Rate Increase 3%)

- ⇒ The mill rate for the Division will increase by 3% which results in a change from its current level of 20.70 to 21.32.
- ⇒ This mill rate increase provides the division with a total of \$59,000 in new revenue to assist in balancing the budget for 2005/06.

## Provincial Funding (Increase of 0.7%)

- ⇒ 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 increase to our division of only 0.7% or \$36,000.
- ⇒ The funding for Adult Education increased after the budget for 2004/05 was established. The increase of \$7,000 is now reflected in the budget for 2005/06.

## Pilot Project - Video Instruction (Maintain)

- ⇒ A pilot project was set up in 2004-05 school year to share a course between the two high schools with the assistance of video instruction.
- ⇒ This pilot will continue into 2005/06 with course sharing between Boissevain and Killarney.

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 9, 2005.

### *Board of Trustees*

Samantha Cole

Rhonda Coupland

Shirley Highfield

Bill Korchinski

Jim Mason

Armin Neufeld

Gail Patterson

Raymond Smith

Gordon Wooley

### *Senior Administration*

Kevin McKnight, CGA

Larry Rainnie

Secretary-Treasurer

Superintendent



## TAX IMPLICATIONS

### Assessments Up

Assessments (ie new development) for the nine municipalities in the Division have increased by 0.6%.

### 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 2005.

Description	Assessment	2004 Tax Levy 20.70 Mill Rate	2005 Tax Levy 21.32 Mill Rate	Increase	%
Farmland—One Section (4 quarters)	\$250,000	\$1,345.50	\$1,385.80	\$40.30	3
Farmland—Five Sections	\$1,250,000	\$6,727.50	\$6,929.00	\$201.50	3
Farmland—Ten Sections	\$2,500,000	\$13,455	\$13,858.00	\$403.00	3
Commercial	\$50,000	\$672.75	\$692.90	\$20.15	3
Commercial	\$100,000	\$1,345.50	\$1,385.80	\$40.30	3
Residential	\$50,000	\$465.75	\$479.70	\$13.95	3
Residential	\$100,000	\$931.50	\$959.40	\$27.90	3

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

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

Note 2: Portioned Percentages for 2005 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.

Note 5: The increases above do not include the new tax rebate on farmland from the Province.



Here is the proposed budget ...

	<u>Actual</u> <u>2003/04</u>	<u>(A)</u> <u>Budget</u> <u>2004/05</u>	<u>(B)</u> <u>Budget</u> <u>2005/06</u>	<u>(B)-(A)</u> <u>Change</u>
Revenue				
Federal Support	9,999	0	0	0
Provincial Support	5,614,221	5,435,474	5,479,086	43,612
Municipal Support	3,685,514	3,870,514	3,929,514	59,000
Transfer Fees	35,127	26,000	26,000	0
Other	67,080	20,100	20,100	0
<b>Total Revenue</b>	<b>9,411,941</b>	<b>9,352,088</b>	<b>9,454,700</b>	<b>102,612</b>
Expenses				
Regular Instruction	5,337,879	5,235,241	5,248,686	13,445
Exceptional Instruction	1,251,286	1,227,575	1,271,322	43,747
Adult Education	165,296	140,000	147,000	7,000
Administration	445,423	434,023	459,048	25,025
Community Education and Services	5,198	5,000	5,000	0
Instruction & Pupil Support	326,199	351,040	358,607	7,567
Transportation	696,974	722,276	727,000	4,724
Operations & Maintenance	859,919	901,433	913,037	11,604
Fiscal	180,715	170,000	165,000	(5,000)
<b>Total Expenses</b>	<b>9,268,889</b>	<b>9,186,588</b>	<b>9,294,700</b>	<b>108,112</b>
<b>Operating Surplus &lt;Deficit&gt;</b>	<b>143,052</b>	<b>165,500</b>	<b>160,000</b>	
<b>Transfers to Capital</b>	<b>167,875</b>	<b>165,500</b>	<b>160,000</b>	
<b>Net Surplus &lt;Deficit&gt;</b>	<b>(24,823)</b>	<b>0</b>	<b>0</b>	

Notes:

Adult Education is fully funded by the Province in a separate grant.

The above Revenue does not include the "education property tax credit" that is given to homeowners.

The Board encourages your comments on the proposed Budget. This Budget will be voted on at the regular board meeting scheduled for March 9, 2005.