



# TURTLE MOUNTAIN SCHOOL DIVISION

## *Budget 2006/07*

The proposed budget will be voted on at the meeting scheduled for Mar 8, 2006.



### Consultation

In December 2005, the Board of Trustees met to discuss budget priorities for the upcoming year.

In January and February 2006, the Board of Trustees met with all Parent Advisory Councils, staff and other interested members of the public to discuss options for the 2006/07 budget.

On February 13, 2006 the Board of Trustees met and finalized the proposed budget as presented in this bulletin.

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
Elementary Schools—Minto/Ninette	18 to 1
Colony Schools	18 to 1
K-S4 Schools—Boissevain/Killarney	20 to 1

### Extra Teaching Staff ...

In addition to the base number of teachers by staffing ratios, the Division also adds staff for special programming at the school level.

Approximately 17 teachers 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 35 students from September 2004 to September 2005 and it is projected that enrolment will decline by another 41 students into 2006. A synopsis by school (excluding Adult Education) follows:

<u>School</u>	<u>September 2004</u> (Actual)	<u>September 2005</u> (Actual)	<u>September 2006</u> (Estimated)
Boissevain	431	414	396
Can Am Colony	0	30	29
Holmfield Colony	24	21	21
Killarney	599	590	558
Mayfair Colony	24	27	31
Minto	38	33	38
Ninette	25	17	17
Wellwood Colony	<u>54</u>	<u>28</u>	<u>29</u>
<b>TOTAL</b>	<b>1,195</b>	<b>1,160</b>	<b>1,119</b>
<b>Full-Time Equivalent (Kindergarten = 1/2)</b>	<b>1,156</b>	<b>1,124</b>	<b>1,093</b>

### In the Past 7 Years ...

<u>Description</u>	<u>1998</u>	<u>2005</u>
Students	1,346	1,160
Teachers	83	78
Student/Educator Ratio	15 : 1	13.3 : 1
Bus Students (Funded)	709	564
Bus Routes	31	25
Salaries as % of Budget	79%	80%
Cost per Student	\$6,538	\$8,024
Special Levy % of Budget	34%	36%

### Did you know ...

The Property Tax Credit for homeowners is now listed on our financial statement as Provincial Revenue?



## Budget Highlights for 2006/07



- Killarney High School Ratio Decrease
- Provincial Funding Decrease of 1.0%
- Boissevain Counsellor Increase
- Technology Funding Increase

- Mill Rate Decrease 2.50
- Enrolment Decrease
- Apprenticeship and AFM Support
- Capital "D" Funding Increase



### Salary Costs (Increase)

⇒ Initial estimates anticipate an additional amount of \$210,000. This includes estimated salary increases of 3% for all staff.

### Teachers (Net Decrease)

- ⇒ The staffing ratios for high school will be equalized between Boissevain and Killarney Schools at 20:1.
- ⇒ The enrolment decrease will generate staff changes by school.
- ⇒ The Boissevain Counsellor position will be increased from .75 to full-time.
- ⇒ Minto School will be staffed with an additional .25 position for one year for a large kindergarten class.
- ⇒ A Summary follows:

#### Killarney:

Kindergarten Decrease	(0.50)	
Elementary Decrease	(0.50)	
Senior High	<u>(0.25)</u>	(1.25)

#### Boissevain:

Kindergarten Decrease	(0.50)	
Elementary Decrease	(0.50)	
Senior High Decrease	(0.75)	
Counsellor Increase	<u>0.25</u>	(1.50)

#### Minto:

Kindergarten Increase		0.25
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#### Ninette:

Decrease		(1.00)
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#### Mayfair:

Increase		<u>0.50</u>
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Net change in teachers		<u>(3.00)</u>
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### Apprenticeship and AFM

- ⇒ A shared services agreement with Southwest Horizon School Division to utilize a staff member for the Apprenticeship Program will be continued.
- ⇒ The AFM worker will be funded at 4 days per week divisionally at a cost of \$14,000.

### Municipal Taxes (Mill Rate Decrease 2.5)

- ⇒ The mill rate for the Division will decrease by 2.50 or 11.7% resulting in a change from 21.32 to 18.82.
- ⇒ This mill rate decrease is possible due to the re-assessment of property in the Province.

### Provincial Funding (Decrease of 1.0%)

- ⇒ 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.
- ⇒ The annual announcement of a 2.8% increase on a provincial basis resulted in a net **decrease** to our division of 1.0% or \$57,000.

### Instructional Assistants - Level 1 (Decrease)

- ⇒ The Division staffs Instructional Assistants on a ratio of 60:1 with one staff until enrolment is below 20.
- ⇒ Killarney decreases 0.25, Boissevain decreases 0.50 based on enrolment changes.

### Trustee Reduction

- ⇒ The Board is examining the possibility of re-structuring the division and reducing from 9 Trustees to 7 Trustees prior to the election in the fall of 2006. This results in savings of salary and travel costs of approx. \$10,000 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 8, 2006.

#### *Board of Trustees*

Samantha Cole	Rhonda Coupland	Shirley Highfield
Bill Korchinski	Jim Mason	
Gail Patterson	Raymond Smith	Gordon Wooley

#### *Senior Administration*

Kevin McKnight, CGA Secretary-Treasurer	Larry Rainnie Superintendent
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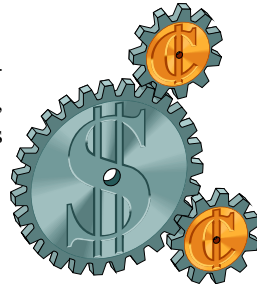
## TAX IMPLICATIONS

### Assessments Up

Provincial Re-Assessments generated an increase of 17.8% for the nine municipalities in the Division. Provincial Average increase is 19%.

### 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 2006 (Mill 18.82).

Description	Assessment	2005 Taxes 21.32 Mill Rate	2006 Taxes With an Assess Increase of 10%	2006 Taxes With an Assess Increase of 15%	2006 Taxes With an Assess Increase of 17.8%
Farmland—One Section (4 quarters)	\$250,000	\$1,385.80	\$1,345.63 -2.8%	\$1,406.80 +1.5%	\$1,441.05 +4%
Farmland—Five Sections	\$1,250,000	\$6,929.00	\$6,728.15	\$7,033.98	\$7,205.24
Farmland—Ten Sections	\$2,500,000	\$13,858.00	\$13,456.30	\$14,067.95	\$14,410.47
Commercial	\$50,000	\$692.90	\$672.82	\$703.40	\$720.52
Commercial	\$100,000	\$1,385.80	\$1,345.63	\$1,406.80	\$1,441.05
Residential	\$50,000	\$479.70	\$465.80	\$486.97	\$498.82
Residential	\$100,000	\$959.40	\$931.59	\$973.94	\$997.65

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

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

Note 2: Portioned Percentages for 2006 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 is the average mill rate for the Division. Variations in the actual mill rate will occur between municipalities.

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

Note 6: Properties with an assessment increase of less than 13.5% will likely see a decrease in education taxes.



Here is the proposed budget ...

	<u>Actual</u> <u>2004/05</u>	(A) <u>Budget</u> <u>2005/06</u>	(B) <u>Budget</u> <u>2006/07</u>	(B)-(A) <u>Change</u>
<b>Revenue</b>				
Federal Support	20,837	0	0	0
Provincial Support	5,597,494	5,680,576	5,622,711	(57,865)
Add: Property Tax Credit	411,507	682,418	685,845	3,427
Municipal Support	3,870,514	3,929,514	4,230,514	301,000
Deduct: Property Tax Credit	411,507	(682,418)	(685,845)	(3,427)
Transfer Fees	34,450	26,000	26,000	0
Other	202,841	20,100	135,100	115,000
<b>Total Revenue</b>	<b>9,726,136</b>	<b>9,656,190</b>	<b>10,014,325</b>	<b>358,135</b>
<b>Expenses</b>				
Regular Instruction	5,265,194	5,248,686	5,325,836	77,150
Student Support Services	1,350,978	1,472,812	1,692,839	220,027
Adult Learning Centres	172,707	147,000	140,000	(7,000)
Community Education and Services	5,001	5,000	5,000	0
Divisional Administration	459,986	459,048	461,888	2,840
Instructional Support Services	456,979	358,607	313,626	(44,981)
Transportation of Pupils	736,257	727,000	749,797	22,797
Operations & Maintenance	889,845	913,037	1,005,339	92,302
Fiscal	172,894	165,000	160,000	(5,000)
<b>Total Expenses</b>	<b>9,509,841</b>	<b>9,496,190</b>	<b>9,854,325</b>	<b>358,135</b>
<b>Operating Surplus &lt;Deficit&gt;</b>	<b>216,295</b>	<b>160,000</b>	<b>160,000</b>	
<b>Transfers to Capital</b>	<b>176,080</b>	<b>160,000</b>	<b>160,000</b>	
<b>Net Surplus &lt;Deficit&gt;</b>	<b>40,215</b>	<b>0</b>	<b>0</b>	

Notes:

- 1 Cafeteria Operations are included in "Instructional Support Services" beginning in 2006/07.
- 2 Counselling and Guidance expenditures are transferred from "Instructional Support Services" to "Student Support Services" for 2006/07.

The Board of Trustees encourages your comments on the proposed Budget for 2006/07.

The Budget will be voted on at the regular board meeting scheduled for March 8, 2006.