

Here is the proposed budget...

	Actual 2005/06	Budget 2006/07	Budget 2007/08	Variance
Revenue				
Federal Support	0	0	0	0
Provincial Support	5,723,562	5,622,711	5,674,207	51,496
Provincial Property Tax Credit	685,942	685,845	686,006	161
Municipal Support	3,929,514	4,230,514	4,430,514	200,000
Municipal Property Tax Credit	(685,942)	(685,845)	(686,006)	(161)
Transfer Fees	32,175	26,000	26,000	0
Other	204,668	135,100	120,100	(15,000)
Total Revenue	9,889,919	10,014,325	10,250,821	236,496
Expenses				
Regular Instruction	5,246,677	5,325,836	5,494,606	168,770
Exceptional Instruction	1,443,689	1,692,839	1,784,843	92,004
Adult Education	176,216	140,000	140,000	0
Community & Education	4,992	5,000	5,000	0
Administration	486,884	461,888	491,928	30,040
Instructional & Pupil Support	455,513	313,626	320,581	6,955
Transportation	748,696	749,797	764,633	14,836
Operations & Maintenance	881,538	1,005,339	929,230	(76,109)
Fiscal	174,124	160,000	160,000	0
Capital Projects	0	0	0	0
Total Expenses (Excluding Capital)	9,618,329	9,854,325	10,090,821	236,496
Operating Surplus <Deficit>	271,590	160,000	160,000	
Transfers to Capital	187,132	160,000	160,000	
Net Surplus <Deficit>	84,458	0	0	

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 2007/08.
The Budget will be voted on at the regular board meeting scheduled for February 28, 2007.

TURTLE MOUNTAIN SCHOOL DIVISION BUDGET 2007/08

The proposed budget will be voted on at the meeting scheduled for February 28, 2007.



Consultation

In December 2006, the Board of Trustees met to discuss budget priorities for the upcoming year.

In January and February 2007, the Board of Trustees met with all Parent Advisory Councils, staff and some municipal councils to discuss options for the 2007/08 budget.

On February 1, 2007 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	CURRENT RATIOS	PROPOSED CHANGES		
		K-4 (FTE)	5-8	9-12
Small Schools	18:1	15:1	16:1	18:1
K-12 Schools	20:1	17:1	18:1	19:1

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 13.5 teachers include:

Band Teachers, Reading Recovery Teachers, Resource Teachers, Guidance Counsellors, Principals and Vice-Principals.

In the Past 8 Years ...

Description	1998	2006
Students	1,346	1,124
Teachers	83	77
Student/Educator Ratio	15 : 1	13.3 : 1
Bus Students (Funded)	709	533
Bus Routes	31	25
Salaries as % of Budget	79%	80%
Cost per Student	\$6,538	\$8,858
Special Levy % of Budget	34%	40%

Enrolment Decreasing

The Division lost 36 students from September 2005 to September 2006 and it is projected that enrolment will decline by another 19 students into 2007. A synopsis by school (excluding Adult Education) follows:

School	September 2005 (Actual)	September 2006 (Actual)	September 2007 (Estimated)
Boissevain	414	402	395
Can Am Colony	30	28	28
Holmfield Colony	21	19	21
Killarney	590	570	547
Mayfair Colony	27	31	33
Minto	33	37	38
Ninette	17	9	11
Wellwood Colony	28	28	32
TOTAL	1,160	1,124	1,105
Full-Time Equivalent (Kindergarten = 1/2)	1,124	1,089.5	1,069.5

Did you know ...

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



Budget Highlights for 2007/08

- School Staffing Ratio Decreased
- Provincial Funding Increase of 1.0%
- Apprenticeship Program continued
- Mill Rate Increase .94 (5%)
- Enrolment Decrease
- Capital "D" Funding Increase



Salary Costs (Increase)

⇒ Initial estimates anticipate an additional amount of \$224,000. This includes estimated salary increases for all staff.

Teachers (Ratios Lowered)

- ⇒ The staffing ratios have been decreased with a focus on lower ratios at the early years level.
- ⇒ The enrolment decrease will normally generate staff reductions but the lower ratios have reversed that change for most schools.
- ⇒ Minto School's additional .25 position for 2006/07 for a large kindergarten class has been adjusted.
- ⇒ A Summary of changes from actual staff follows:

Boissevain:

Elementary Increase 0.50

Minto:

Elementary Decrease (0.25)

Mayfair:

Increase 0.25

Wellwood:

Increase 0.25

Net Increase in teachers 0.75

Other

- ⇒ The Psychologist allocation has been increased to full-time from half-time.
- ⇒ An Additional executive assistant has been budgeted to accommodate reporting demands from the Province.

Apprenticeship

⇒ A shared services agreement with Southwest Horizon School Division to utilize a staff member for the Apprenticeship Program will be continued.

Municipal Taxes (Mill Rate Increase 0.94)

- ⇒ The mill rate for the Division will increase by 0.94 or 5% resulting in a change from 18.82 to 19.76.
- ⇒ This mill rate increase allows the division to reduce its staffing ratios and balance its budget.

Provincial Funding (Increase 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 have a negative effect on funding.
- ⇒ The annual announcement of a 3.3% increase on a provincial basis resulted in a net increase to our division of 1.0% or \$51,000.

Instructional Assistants

- ⇒ The Division staffs Instructional Assistants on a ratio of 60:1 with one staff until enrolment is below 20.
- ⇒ Killarney decreases 0.25 based on enrolment changes.
- ⇒ The Division has increased the base number of full-time Level II assistants from 9 to 13. The rest are staffed as per provincial grants at 0.60 FTE per Level II.

School Admin Software

- ⇒ An additional allocation of \$15,000 is included to purchase admin software for schools.

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TAX IMPLICATIONS

Assessments Up
New Assessments generated an increase of 1.4% for the nine municipalities in the

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 2007 (Mill 19.76).

Description	Assessment	2006 Taxes 18.82 Mill Rate	2007 Taxes 19.76 Mill Increase of 5%	Increase Amount
Farmland—One Section (4 quarters)	\$250,000	\$1,223.30	\$1,284.40	\$61.10
Farmland—Five Sections	\$1,250,000	\$6,116.50	\$6,422.00	\$305.50
Farmland—Ten Sections	\$2,500,000	\$12,233.00	\$12,844.00	\$611.00
Commercial	\$50,000	\$611.65	\$642.20	\$30.55
Commercial	\$100,000	\$1,223.30	\$1,284.40	\$61.10
Residential	\$50,000	\$423.45	\$444.60	\$21.15
Residential	\$100,000	\$846.90	\$889.20	\$42.30

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

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

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.

