

TURTLE MOUNTAIN SCHOOL DIVISION BUDGET 2008/09

The proposed budget will be voted on at the meeting scheduled for February 27, 2008.



Consultation

In December 2007, the Board of Trustees met to discuss budget priorities for the upcoming year.

In January 2008, the Board of Trustees met with all Parent Advisory Councils, and some municipal councils to discuss options for the 2008/09 budget.

On February 6, 2008 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		
	K-4 (FTE)	5-8	9-12
Small Schools	15:1	16:1	18:1
K-12 Schools	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 14.5 teachers include:

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

Enrolment Decreasing

The Division lost 56 students from September 2006 to September 2007 and it is projected that enrolment will decline by another 33 students into 2008. A synopsis by school (excluding Adult Education) follows:

School	September 2006 (Actual)	September 2007 (Actual)	September 2008 (Estimated)
Boissevain	402	384	386
Can Am Colony	28	31	29
Holmfield Colony	19	20	19
Killarney	570	530	492
Mayfair Colony	31	32	37
Minto	37	39	43
Ninette	9	0	0
Wellwood Colony	28	32	29
TOTAL	<u>1,124</u>	<u>1,068</u>	<u>1,035</u>
Full-Time Equivalent (Kindergarten = 1/2)	1,089.5	1,042.0	1,004.5

In the Past 9 Years ...

Description	1998	2007
Students	1,346	1,068
Teachers	83	76
Student/Educator Ratio	15 : 1	12.9 : 1
Bus Students (Funded)	709	504
Bus Routes	31	24
Salaries as % of Budget	79%	80%
Cost per Student	\$6,538	\$9,387

Did you know ...

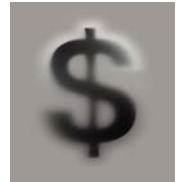
The Property Tax Credit for homeowners is listed on our financial statement as Provincial Revenue?



Budget Highlights for 2008/09



- Career Technology Staff Added
- Provincial Funding Increase of 2.0%
- Apprenticeship Program Continued
- Automated External Defibrillators
- Mill Rate Increase .23 (1.16%)
- Enrolment Decrease
- Wellness Day for Staff
- AFM Program Continued



Salary Costs (Increase)

⇒ Initial estimates anticipate an additional amount of \$222,000. This includes estimated salary increases for all staff.

Teachers (Net Reduction)

- ⇒ The enrolment changes generate staff changes in some schools.
- ⇒ The Division will be staffing .50 at each of Killarney and Boissevain Schools for Career Technology Studies.
- ⇒ A Summary of changes by school follows:

Boissevain:

K-4 Decrease	(0.25)	
5-8 Decrease	(0.25)	
9-12 Increase	0.25	
Career Tech Increase	<u>0.50</u>	.25

Killarney

K-4 Decrease	(0.50)	
5-8 Decrease	(1.25)	
9-12 Decrease	(1.00)	
Career Tech Increase	0.50	
Admin Decrease	<u>(0.125)</u>	(2.375)

Minto:

Increase		0.25
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Mayfair:

Increase		<u>0.25</u>
Net decrease in teachers		<u>(1.625)</u>

Other

- ⇒ The Division has allocated \$5,000 for staff wellness activities in 2008/09.
- ⇒ Automated External Defibrillator devices will be purchased. One for Killarney and one for Boissevain at a cost of \$3,000.
- ⇒ AFM worker support to Boissevain and Killarney schools will be continued at a cost of \$16,000.

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 0.23)

- ⇒ The mill rate for the Division will increase by 0.23 or 1.16% resulting in a change from 19.76 to 19.99.
- ⇒ This mill rate increase allows the division to balance its budget.
- ⇒ The Provincial Tax Incentive Grant as proposed would result in a net loss to the Division of \$70,000.

Provincial Funding (Increase of 2.0%)

- ⇒ The Province uses a formula to distribute funding to divisions based on enrolments, property assessments and special purpose funding.
- ⇒ The annual announcement would have resulted in a net funding reduction. However for 2008/09, the province is guaranteeing a 2% increase through a special grant.
- ⇒ Included in the funding is a new grant of \$15,470 to support Grade 11 and 12 Phys Ed implementation.

Instructional Assistants

- ⇒ The Division staffs Instructional Assistants on a ratio of 60:1 with one staff until enrolment is below 20.
- ⇒ Killarney decreases 0.75 and Boissevain decreases 0.25 based on enrolment changes.
- ⇒ The Division staffs the base number of full-time Level II assistants at 13. The rest are staffed as per provincial grants at 0.60 FTE per Level II.

School Admin Software

⇒ Annual support of \$4,000 is included to maintain admin software for schools.

Secretaries/Custodians

- ⇒ Declining enrolment results in reductions to secretary and custodian allocations.
- ⇒ Secretaries will be reduced by 0.25 in Killarney.
- ⇒ Custodians will be reduced by 2 hours per day in both Boissevain and Killarney Schools.

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TAX IMPLICATIONS

Assessments Up
New Assessments
generated an increase
of 1.6% for the eight
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
48% 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 2008 (Mill 19.99).

Description	Assessment	2007 Taxes 19.76 Mill Rate	2008 Taxes 19.99 Mill Increase of 1.16%	Increase Amount
Farmland—One Section (4 quarters)	\$250,000	\$1,284.40	\$1,299.35	\$14.95
Farmland—Five Sections	\$1,250,000	\$6,422.00	\$6,496.75	\$74.75
Farmland—Ten Sections	\$2,500,000	\$12,844.00	\$12,993.50	\$149.50
Commercial	\$50,000	\$642.20	\$649.68	\$7.48
Commercial	\$100,000	\$1,284.40	\$1,299.35	\$14.95
Residential	\$50,000	\$444.60	\$449.78	\$5.18
Residential	\$100,000	\$889.20	\$899.55	\$10.35

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 2008 are:
◇ Farmland 26% Residential 45% Commercial 65%

Note 3: There are two types of education taxes levied on commercial property. The Provincial Levy is given to the Province and the Division Levy is given to the school division. Farmland and residential now only have the school division levy. The above examples only include the Division Levy from 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 60% tax rebate on farmland from the Province.





Here is the proposed budget...

	<u>Actual 2006/07</u>	<u>Budget 2007/08</u>	<u>Budget 2008/09</u>	<u>Variance</u>
Revenue				
Federal Support	0	0	0	0
Provincial Support	5,672,836	5,794,707	5,921,114	126,407
Provincial Property Tax Credit	780,961	844,264	844,264	0
Municipal Support	4,230,514	4,430,514	4,430,514	0
Municipal Property Tax Credit	(780,961)	(844,264)	(844,264)	0
Transfer Fees	31,200	26,000	26,000	0
Other	189,271	120,100	120,100	0
Total Revenue	10,123,821	10,371,321	10,497,728	126,407
Expenses				
Regular Instruction	5,493,470	5,494,606	5,620,506	125,900
Student Support Services	1,688,040	1,905,343	1,846,704	(58,639)
Adult Education	167,605	140,000	143,000	3,000
Community & Education	5,032	5,000	5,000	0
Administration	516,185	491,928	515,540	23,612
Instructional & Pupil Support	335,788	320,581	323,105	2,524
Transportation	771,692	764,633	784,809	20,176
Operations & Maintenance	1,058,019	929,230	918,064	(11,166)
Fiscal	179,016	160,000	181,000	21,000
Total Expenses (Excluding Capital)	10,214,847	10,211,321	10,337,728	126,407
Operating Surplus <Deficit>	(91,026)	160,000	160,000	
Transfers to Capital	267,985	160,000	160,000	
Net Surplus <Deficit>	(359,011)	0	0	

The Board of Trustees encourages your comments on the proposed Budget for 2008/09.
The Budget will be voted on at the regular board meeting scheduled for February 27, 2008.

