

# TURTLE MOUNTAIN SCHOOL DIVISION

## FINAL BUDGET 2011/12

The budget for 2011/2012 was voted on and passed March 9, 2011



### Consultation

In December, 2010 the Board of Trustees met with their stakeholders to discuss budget priorities for the upcoming year.

In January 2011, the Board of Trustees discussed options and enhancements for the 2011/2012 budget.

On March 9, 2011, the Board of Trustees presented the 2011-2012 budget to the public.

Refer to Page 2 for Budget Highlights.



### TEACHER STAFFING RATIOS—FINAL

The Division made two changes to the staffing ratio from Policy J-1. Cluster 9-12 has increased by .75 and Kindergarten classes with 24+ students will receive an extra .50 F.T.E. Teacher.

DESCRIPTION	ACTUAL RATIOS		
	K-4 (FTE)	5-8 (FTE)	9-12 (FTE)
Small Schools	15.75:1	16.75:1	19.50:1
K-12 Schools	17.75:1	18.75:1	20.50:1

### Extra Teaching Staff ...

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

15.10 teachers include:

Band, Reading Recovery, Resource, Career and Technology Studies, High School Apprenticeship Option, Guidance Counsellors, Principals and Vice-Principals.

### Enrolment (almost leveling out)

The Division lost 16 students from September 2009 to September 2010 and it is projected that enrolment will increase by one into 2011. A synopsis by school (excluding Adult Education) follows:

School	September 2009 (Actual)	September 2010 (Actual)	September 2011 (Estimated)
Boissevain	402	394	396
Can Am Colony	28	28	29
Holmfield Colony	21	20	24
Killarney	468	459	448
Mayfair Colony	40	44	50
Minto	42	42	41
Wellwood Colony	25	23	22.
<b>TOTAL</b>	<u>1,026</u>	<u>1,010</u>	<u>1011</u>
<b>Full-Time Equivalent (Kindergarten = 1/2)</b>	<b>983.3</b>	<b>979.5</b>	<b>974.3</b>

### In the Past 9 Years (Frame) ...

Description	1999/2000	2008/2009
Students	1,380	1,012
Teachers	89.7	76.7
Student/Educator Ratio	15.3: 1	12.5 : 1
Mil rate	22.4	20.0
Bus Students (funded)	679	551
Surplus/Deficit	469,353	103,929
Portioned Assessment	133 mil	221 mil
Salaries as % of Budget	81%	82%
Cost per Student	\$6,508	\$10,189

### Did you know ...

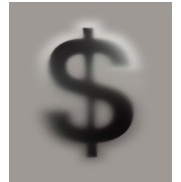
The Property Tax Credit for homeowners is listed on our financial statement as Provincial Revenue?



## Budget Highlights for 2011/12



- Capital "D" Condensate Con'd
  - Provincial Funding Increase of 2.2%
  - Apprenticeship Program Continued
  - Professional Development Increase
  - Mill Rate Increase .72 ( 3.54%)
  - Enrolment starting to stabilize
  - Student/Teacher ratio .75 increase (9-12)
- Kindergarten Classes greater than 24 students, an increase of .50 F.T.E. Kindergarten Teacher



### Salary Costs

Initial estimates anticipate a decrease due to staff retirements/resignations of (\$62,750). This also reflects the assumption that there will be a 0% increase to current staff remunerations.

### Teachers

The enrolment changes along with proposed changes to Policy J-1 (Staffing) .75 increase to 9-12, and a .50 F.T.E. increase in Kindergarten classes that are greater than 24>generate staff changes.

⇒ A summary of changes by school follows:

#### Boissevain:

K>24	0.50	
K-4 Increase	0.00	
5-8 Decrease	(0.25)	
9-12 Increase	(0.25)	0.00

#### Killarney:

K>24	0.50	
K-4 Increase	0.25	
5-8 Decrease	(0.25)	
9-12 Decrease	(0.50)	0.00

#### Holmfield:

Increase		.50
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#### Minto:

Decrease		( 0.25)
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#### Wellwood:

Decrease		( 0.25)
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Net in teachers		0.00
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### Other

⇒ There are no staff reductions to other specialized areas.

### Apprenticeship

⇒ The Colony Schools Apprenticeship Program will be continued for the 2011-2012 year.

### Municipal Taxes (Mill Rate increase .72 mil)

⇒ The mill rate for the Division will increase by .72 resulting in a change from 16.84 mil to 17.56 mil

⇒ The Division was eligible for the Tax Incentive Grant (TIG) \$172,256 for the 2011-2012 school year but opted not to take it. In order to take the TIG, the Division would have had to slash their budget by \$330,000 in order to maintain the current mil rate. That constitutes approximately 4.78 F.T.E teachers cut from the staff in order to meet that objective.

### Provincial Funding (Increase of 2.2%)

⇒ The Province uses a formula to distribute funding to divisions based on enrolments, property assessments and special purpose funding. Provincial Funding increase over last year is \$129,520. Increases to Level II and Level III funding is a much welcome increase at 3%

### Instructional Assistants

⇒ The Division staffs Instructional Assistants on a ratio of 60:1

⇒ 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.

### Other Highlights

⇒ The Division has maintained the Capital "D" budget by \$50,000 to cover costs for condensate lines for Boissevain and Killarney's heating/cooling infrastructures.

⇒ In order to cover the increase in diesel/heating fuel costs the budget has been increased by \$37,284

⇒ Student Services has been given \$5,000 for professional development in order to implement the findings of the Student Services review.

### Board of Trustees

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## TAX IMPLICATIONS

### Assessments Up Marginally

Assessments generated an increase of 1.2% for the eight municipalities in the Division. There was a significant decline in the assessment of farmland property in all municipalities to the cost of 2.4 million.

### 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 35.7% of the cost of education in the Division.

## What does this mean for your taxes?

Sample properties have been re-calculated to give you an approximate impact on your tax bill for 2011 (17.56 mil).

Description	Assessment	2010 Taxes 16.84 Mill Rate	2011 Taxes 17.56 Mill Rate	Variance Amount
Farmland—One Section (4 quarters)	\$250,000	\$1,094.60	\$1,141.40	46.80
Farmland—Five Sections	\$1,250,000	\$5,473.00	\$5,707.00	234.00
Farmland—Ten Sections	\$2,500,000	\$10,946.00	\$11,414.00	468.00
Commercial	\$50,000	\$547.30	\$570.70	23.40
Commercial	\$100,000	\$1,094.60	\$1,141.40	46.80
Residential	\$50,000	\$378.90	\$395.10	16.20
Residential	\$100,000	\$757.80	\$790.20	32.40

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

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

Note 2: Portioned Percentages for 2011 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 75% tax rebate on farmland from the Province.

Note 6: The Education Tax Credit is not factored in. (\$650.00)





## Here is the proposed 'FRAME" budget...

	<u>Actual</u> <u>2009/10 @</u> <u>June 30, 2010</u> <u>Frame</u> <u>Document</u>	<u>Budget</u> <u>2010/11 @</u> <u>March 31, 2010</u> <u>Frame</u> <u>Document</u>	<u>Budget</u> <u>2011/12 @</u> <u>March 31, 2011</u> <u>Frame</u> <u>Document</u>	<u>Variance</u> <u>Budget to</u> <u>Budget</u>
<b>Revenue</b>				
Federal Support	20,327	18,150		(18,150)
Provincial Support	6,134,004	6,226,136	6,381,226	155,090
Education Property Tax Credit	1,019,932	991,664	1,038,778	48,114
Municipal Support	4,697,225	5,048,599	5,243,504	194,905
Education Property Tax Credit	(1,019,932)	(991,664)	(1,038,778)	(48,114)
Transfer Fees	26,650	26,000	26,000	0
Other	167,908	122,287	122,487	200
<b>Total Revenue</b>	<b>11,046,114</b>	<b>11,441,172</b>	<b>11,773,217</b>	<b>332,045</b>
<b>Expenses</b>				
Regular Instruction	5,859,274	6,238,199	6,028,686	(209,513)
Student Support Services	1,662,481	1,872,398	2,027,350	154,952
Adult Education	190,256	212,930	260,327	47,397
Community & Education	9,940	8,827	12,900	4,073
Administration	596,888	555,540	618,631	63,091
Instructional & Pupil Support	330,359	420,485	469,652	49,167
Transportation	832,326	754,355	912,634	158,279
Operations & Maintenance	925,918	992,438	1,041,037	48,599
Fiscal	191,697	181,000	181,000	0
<b>Total Expenses (Excluding Capital)</b>	<b>10,599,139</b>	<b>11,236,172</b>	<b>11,552,217</b>	<b>316,045</b>
<b>Operating Surplus &lt;Deficit&gt;</b>	<b>446,975</b>	<b>205,000</b>	<b>221,000</b>	<b>16,000</b>
<b>Transfers to Capital</b>	<b>215,221</b>	<b>205,000</b>	<b>221,000</b>	<b>16,000</b>
<b>Net Surplus &lt;Deficit&gt;</b>	<b>231,754</b>	<b>0</b>	<b>0</b>	<b>0</b>

The Board of Trustees encourages your comments on the Budget for 2011/12.

