

# ROLLING RIVER SCHOOL DIVISION

## 2023-2024 PROPOSED BUDGET



# THE DIVISION'S FINANCIAL PLAN

**EXPENDITURE**

**OPERATIONS**



**REVENUE**

**CAPITAL**

*Supports the programs, services and operations of the School Division.*

## **December – February**

- School Administrators /Department Supervisors / stakeholders provide input on the budget & submit Budget requests.
- The Preliminary Expenditure Budget is prepared.
- The Province announces School Division funding.
- Board deliberates and develops proposed budget.
- A public meeting is held to review the proposed budget.

## **March**

- The Board of Trustees finalizes / approves the budget.
- Municipal governments are notified of Special Levy / School Division Mill Rate.
- The School Division submits the Budget to the Provincial Government.

# ENROLLMENT CHANGES

Our future leaders  
are now in  
kindergarten.

Enrollment	Total # Students	Change from Prior Year	Total	10 year Average Change	5 year Average Change
30-Sep-00	2306		<b>-543</b>	9.3	14.2
30-Sep-05	2041	<b>-265</b>			
30-Sep-10	1835	<b>-206</b>			
30-Sep-15	1701	<b>-134</b>			
30-Sep-20	1763	62			
30-Sep-21	1828	65			
30-Sep-22	1822	<b>-6</b>			
<b>Sept. 30, 2023 (Est)</b>	<b>1843</b>	<b>21</b>			
TOTAL Reduction (since 2000)		<b>-463</b>			
TOTAL Increase since 2020		80			



# IMPACT OF ENROLLMENT CHANGES



In the long term, a change in enrollment *may lead to changes in costs.*

- An enrollment change (increase or decrease) may lead to a change in costs when that change is large enough that it impacts the number of classes in the division.
- A reduction or increase in enrollment if spread across grade levels, is *sometimes* not significant enough to allow for fewer, or require the addition of more classes, especially when geography is factored in.
- Class size does not always determine the number of classes – class composition must also be considered.

In a rural school division, pupil transportation is significant.

- A decline or increase in enrollment may have no significant impact on costs. The Division may need to travel the same distance to pick up fewer students. Where students live impacts bus route lengths.
- 2017-2018 – Total length of bus route lengths increased for the first time in 5 years . (decline of 263 KM over 5 previous years)
- 2018/2019 to 2022/2023 - bus route lengths increased or decreased within approximately 100 KM variance from year to year (increase of 115 KM over 5 previous years)
- Pupil Transportation cost is significantly impacted by fuel prices  
Approximate annual consumption = 290,000 litres  
Average price per litre
  - 2014 \$1.22 per litre
  - 2016 \$0.79 per litre
  - 2018 \$1.06 per litre
  - 2020 \$1.09 per litre
  - 2022 \$1.46 per litre
  - 2023 \$1.70 per litre

# PROVINCIAL GOVERNMENT POLICY - DIRECTION



## School Closure Moratorium

- Closing schools to achieve economies of scale is not currently an option for school divisions unless parents agree to the closure.

## School Property Tax Increase Restrictions

- Provincial directive to limit Special Requirement (school budget taxes) increase. (6th year this limitation has been imposed on School Boards).

## Administration Expenditure Limits

- Provincial restriction on level of administrative costs.
  - *18/19 Administrative Cost Limits decreased – a new formula reduced existing administrative cost caps by 15%.*
  - *19/20 Administrative Cost Limits decreased again – a new formula reduced existing administrative cost caps for rural school divisions by an additional 2%.*
  - *20/21 School Divisions directed to reduce Executive and Managerial positions by 15% and redirect any savings to frontline services.*
  - *22/23 Administrative Cap limit for RRSD = 3.42% of total expenditures*
  - *22/23 proposed budget = eligible Administrative expenditures are 3.26% of total expenditures*
  - *23/24 proposed budget = eligible Administrative expenditures are 3.21% of total expenditures*

## Education Funding Model Review

- New funding model being developed by Manitoba Education - target release for the 2024/ 2025 School Division Budget.

# REVENUE AND EXPENDITURE SUMMARY



	Budget	Budget	<i>Increase</i>	
	2022-2023	2023-2024	<i>(decrease)</i>	
<b>REVENUE</b>	\$25,774,475	\$27,094,655	\$1,320,180	5.1%
<b>EXPENDITURE</b>	\$26,213,475	\$27,281,655	\$1,068,180	4.1%
<b>Annual Surplus / Deficit</b>	<b>-\$439,000</b>	<b>-\$187,000</b>		

*Deficit Budget – Expenditures exceed Revenues  
Deficit is funded through the Accumulated Operating Reserve*

# GENERAL IMPACTS ON EXPENDITURE BUDGET

- Salary & benefit changes and adjustments  
*(COLA – staff turnover - benefit premiums)*
- Changes in staffing levels *(increase or decrease)*
- Changes in programs *(add or remove)*
- Changes in costs for supplies / goods / services *(inflation –consumption)*
- Changes in pupil transportation *(add or decrease routes)*
- Changes / improvements / repairs to buildings and facilities  
*(safety, comfort, efficiency)*
- Capital costs *(fleet vehicles, buses, building upgrades/ renovations)*

# 2022-2023 EXPENDITURE BUDGET

## ➤ General salary and benefit changes

## ➤ Staffing Changes

### Teacher

Hillside Colony School changes to an independent school

Decrease total full time equivalent instructional staff by 0.5 FTE

- *Maintain or increase all school-based teacher FTE*
- *Remove Contingency teacher FTE*

### Educational Assistant (EA)

Increase Educational Assistants supports by 9 hours per day (student specific support)

- *Student specific EA support increase by 9 hours per day (enrollment changes)*
- *English as an Additional Language support decreased (1.4) hours per day (eligible students)*
- *Speech Language support increased by 0.8 hours per day (increased caseload)*
- *General Student Services support reduced by (-1.4) hours per day (enrollment)*
- *Instructional support increase by 2.1 hours per day (Colony school support - policy)*

### Other Support Staff

No Change

### Benefits

Increased Canada Pension Plan and Employment Insurance rates

# 2023-2024 EXPENDITURE BUDGET

## Instructional Programs

- Decrease in fees to other school divisions for programs not offered in RRSD (*enrollment decrease*)

*Senior Years Technology -French Immersion – DSFM Ecole Francaises*

- Maintain School Supply Budgets
- Maintain Band, Home Economics, Industrial Arts, and Power Mechanics programs.  
*Continue no parent cost for supplies.*
- Decrease IT expenses - Continue to upgrade computer technology equipment.

*Maintain device to student ratios: 1:1 for Grade 5-12 1:5 for Grade K-4*



## Staff Development

- Maintain instructional and support staff professional development budget.

## In General -Business Expenses, Mileage, Supplies, Services

- Maintain business expenses, mileage, supplies, services supplies and services based on past 3 year average expenditures.



# 2023-2024 EXPENDITURE BUDGET

## Transportation / Capital

- Purchase 2 school buses (*utilize Bus Reserve*).
- 29 daily bus routes (*increase of 1 route from 22-23 budget - additional route added in fall 2022*)
- Increase school bus fuel (*higher cost per litre*)
- Maintain school bus parts expense (*higher parts prices*)
- Fleet vehicle replacement plan - 1 vehicle every 24 months



## Maintenance / Capital

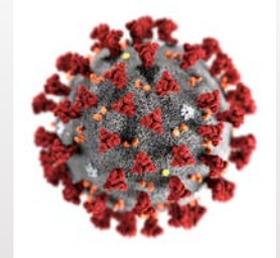


- Increase utilizes expense - Natural gas, hydro electric and water
- Adjust supplies and services based on 3 and 4 year average expenditures
- Increase property insurance (*increased rates*)
- Decrease property tax expense (*plan for disposal of Maintenance and Transportation Shops*)
- Maintain playground / grounds upgrades / grounds maintenance / school grants

## Fiscal

- Increase line of credit charges
  - *increased interest rates*
  - *financing costs for division funded capital projects*
- Increase payroll tax (*increased payroll expenses*)

# 2023-2024 EXPENDITURE BUDGET

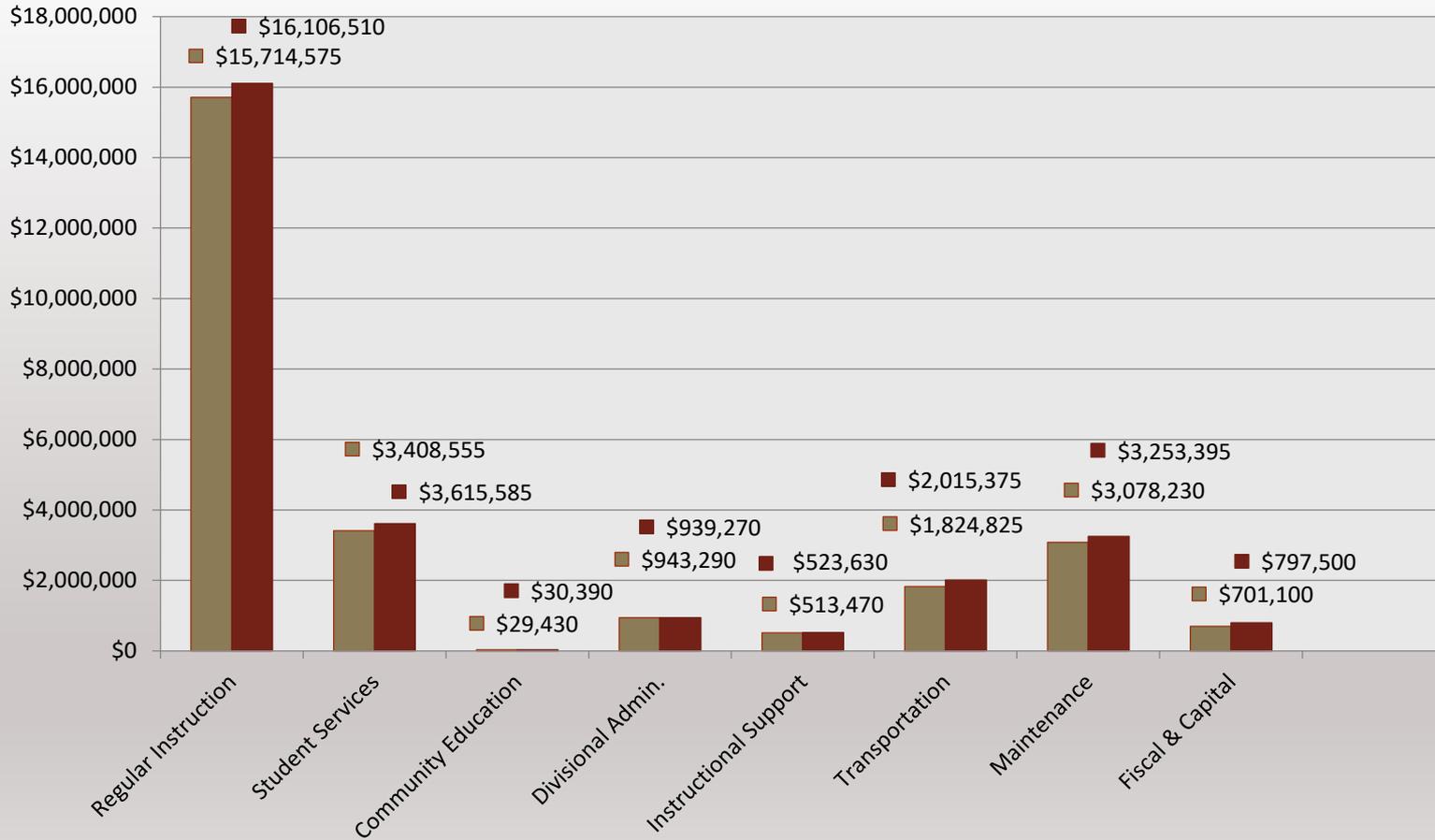


## COVID-19 Pandemic

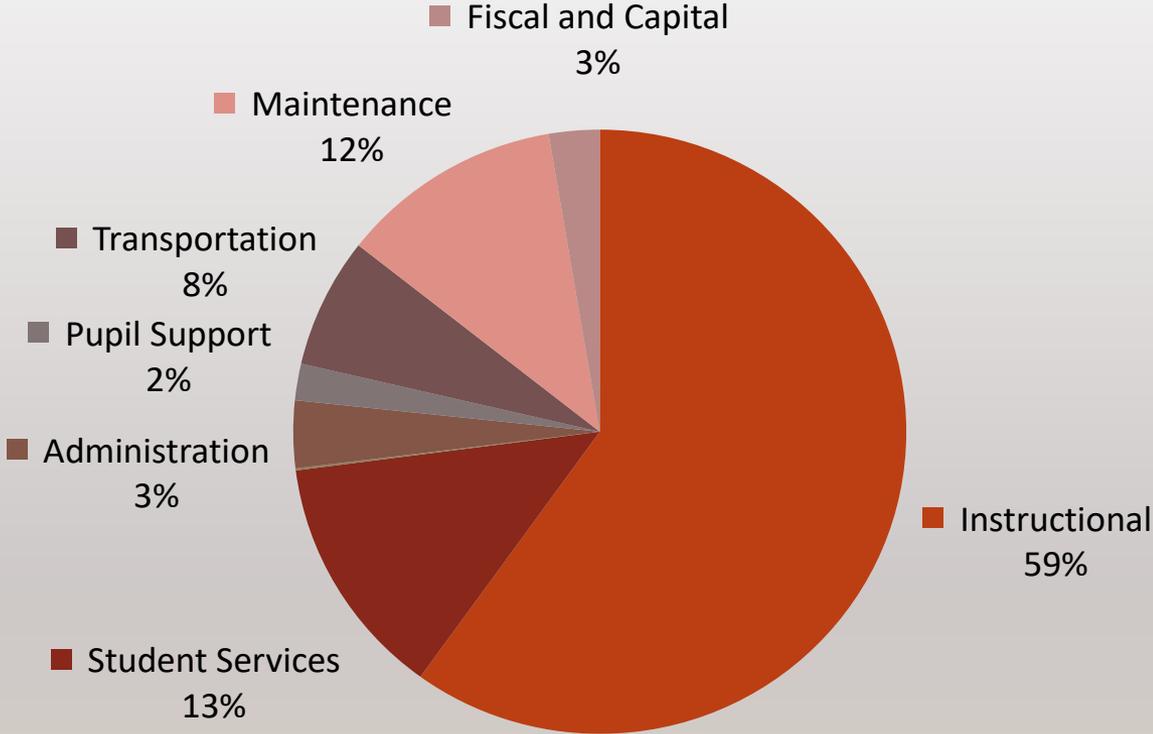
- The COVID-19 situation is unpredictable.
- 23-24 Budget based on the expectation that the COVID -19 Pandemic does not impact schools.
- Additional expenditures to support school needs related to COVID not included.

# EXPENDITURES COMPARISON

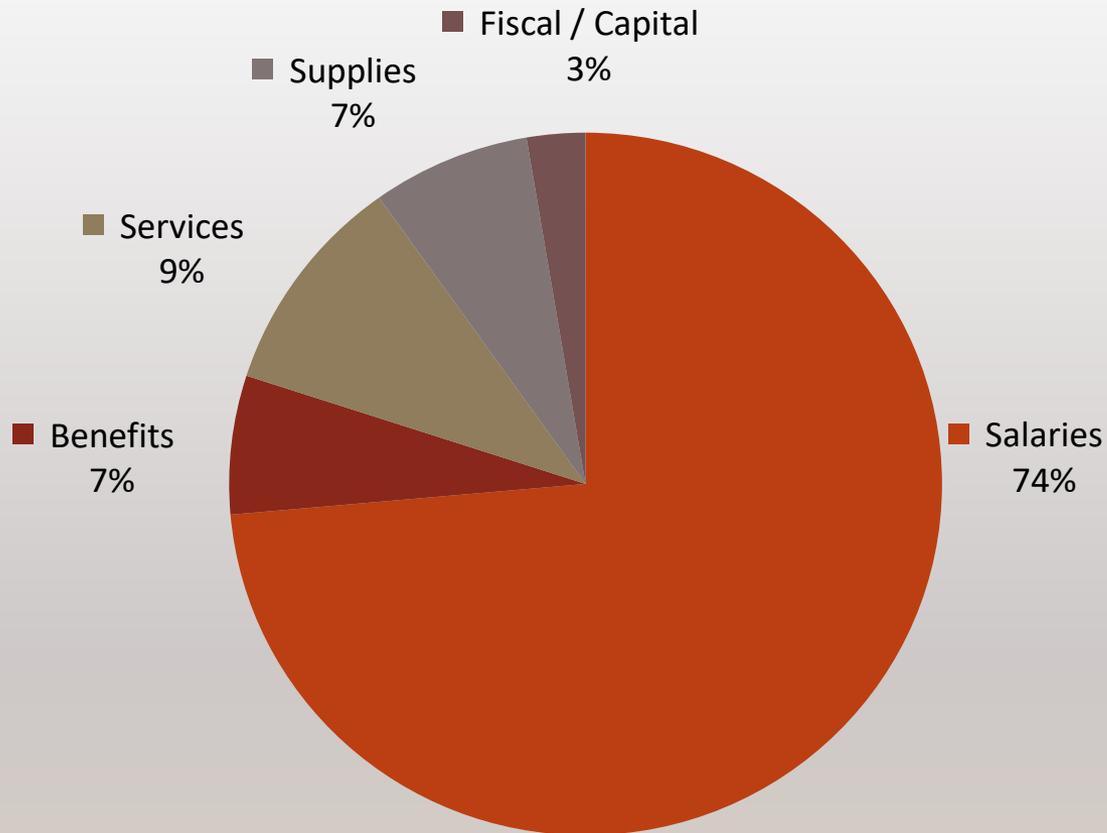
## 2022-2023 BUDGET TO 2023-2024 BUDGET



# EXPENDITURE BY FUNCTION



# EXPENDITURE BY OBJECT



# REVENUE

## Sources of Division Revenue

### Provincial Funding

#### RRSD Removed from the “Formula Guarantee”

*Education Funding Formula - 3.3% increase (enrollment)*

- ❑ Changes in enrollment *(RRSD projected increase)*
- ❑ Changes in Per Pupil Grants *(No changes)*
- ❑ Formula Guarantee *(100 % of prior year funding)*

#### *Special Grants -No change*

- ❑ Learning to Age 18 Grant *(No change)*
- ❑ Healthy Schools Grant *(No change)*
- ❑ Career Development Grant *(No change)*
- ❑ Early Years Enhancement Grant *(No change)*
- ❑ Vocational Equipment Replacement Grant *(No change)*
- ❑ Wage Pressure Grant
  - ❑ *NEW in 22-23 as a “one time” Grant – extended and increased for 23-24*
- ❑ Additional Special Needs Grant
  - ❑ *NEW in 21-22 - increased for 23-24*

#### *General Support Grant*

*(Payroll tax rebate –based on a capped Provincial amount distributed on formula basis)*



# REVENUE



## Sources of Division Revenue

### Other Funds

*First Nations (Tuition – enrollment increase)*

*Other School Divisions (Transfer payments–decrease-School of Choice enrollment)*

*Miscellaneous (Sales, Rebates, Refunds – decrease)*

*Lease Revenue (Administration Office – 10-year lease ending 2026)*

### Property / School Taxes

*General property reassessment for 2023*

*Increased 2023 Portioned Assessment value in RRSD (9.5% increase)*

*Special Requirement*

*The difference between total expenditures less Provincial and Other funding.*

*School taxes based on the school division budget year (July-June)*

*Provincial directive limits to a maximum 2% increase*

*Special Levy*

*School taxes based on the calendar year (January-December)*

*Provincial directive limits to a 0% increase*

*Subsidized by Provincial Grants ...*

- ❑ **Education Property Tax Credit**

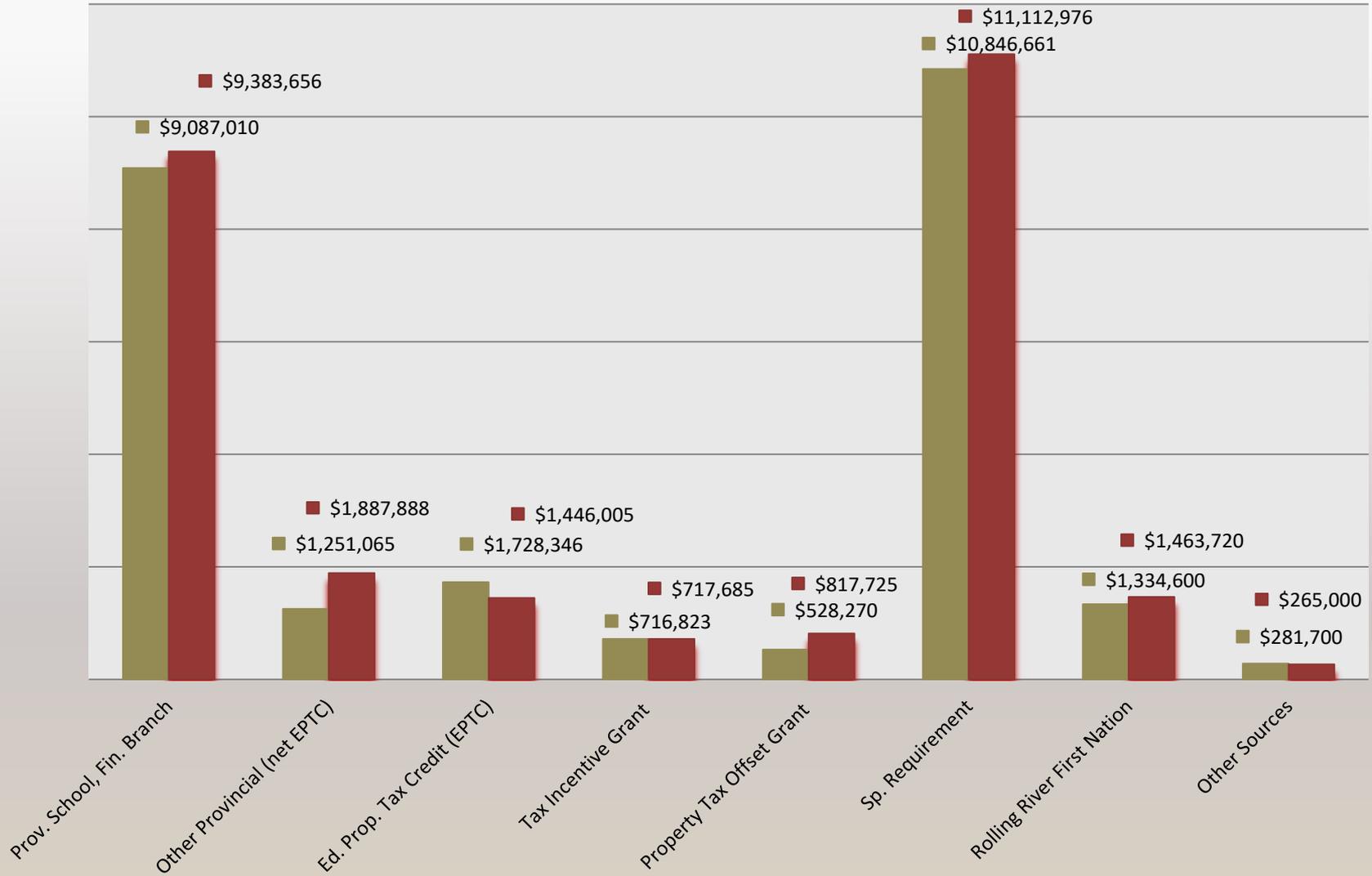
*(EPTC) (a reduction to school division property taxes)*

- ❑ **Tax Incentive Grant (TIG)** (a subsidy to reduce school property taxes)

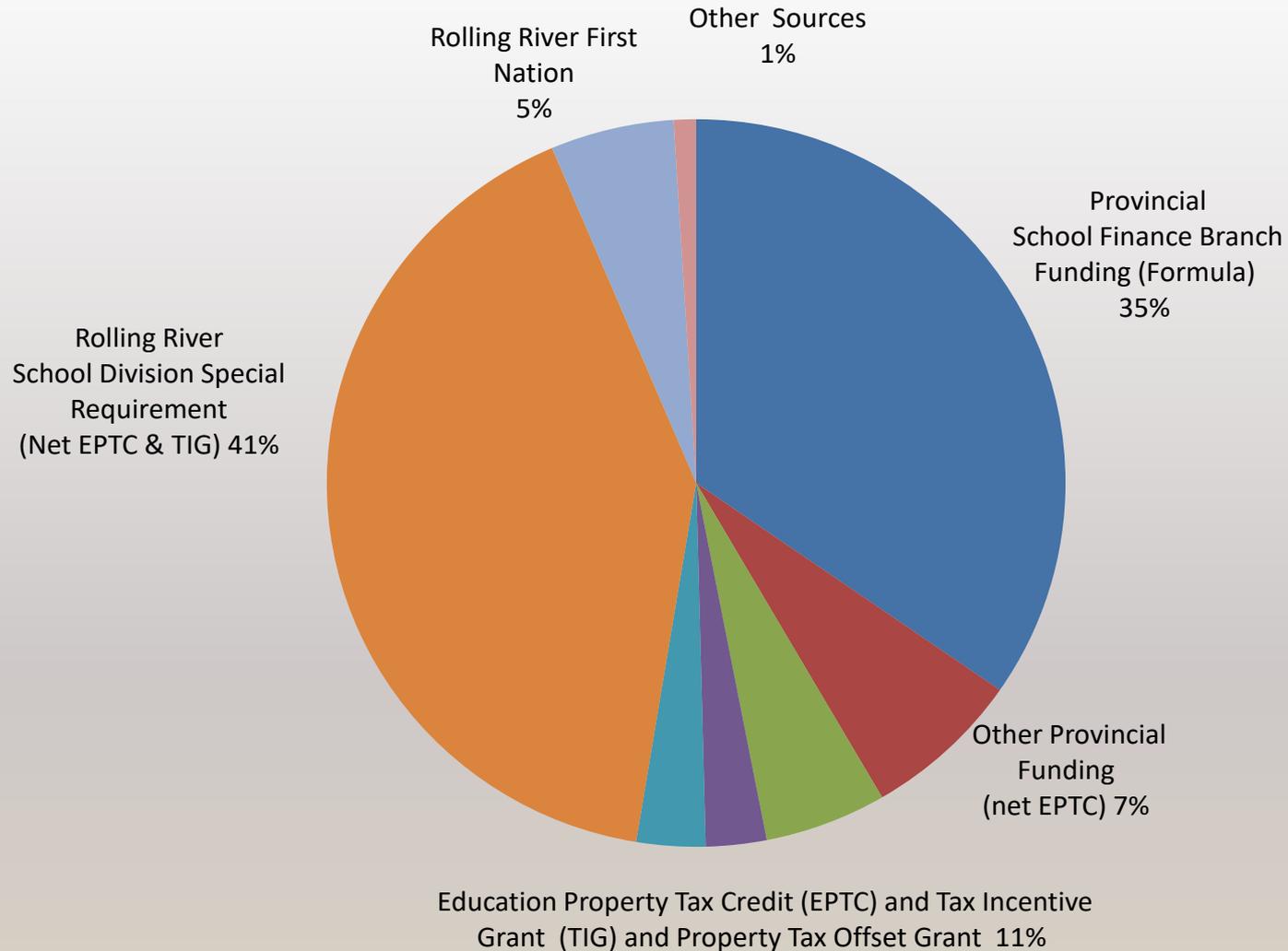
- ❑ **Property Tax Offset Grant (PTOG)** (a subsidy to reduce school property taxes)

# SOURCES OF REVENUE

## 2022-2023 BUDGET TO 2023-2024 BUDGET



# SOURCES OF REVENUE



# PROVINCIAL REVENUE

## OPERATING VS CAPITAL

### Capital Projects- Capital Budget

#### Manitoba Education - Capital Project Planning & Delivery Program

#### 5-Year Capital Plan

School building additions, renovations, heating upgrades, roof repairs, building access renovations.

- **Minnedosa Collegiate - Building Envelope Upgrade** (in process 2022-2023)
- **Rivers Collegiate - Science Lab Upgrade** (approved- on hold 2022-2023) (Other schools requested)
- **Heating / Air Handling System Upgrades**
  - **Rivers Elementary – Glycol Boiler Upgrade** (completed 2021-2022)
  - **Tanners Crossing School Heating System Upgrade** (in process 2022-2023)
  - **Rapid City school Energy Management System Installation** (in process 2022-2023)
  - **Douglas Elementary , Rapid City Elementary, Elton Collegiate , Rivers Collegiate** (requested)
- **Tanners Crossing School- Resurfacing Bus parking/Play Area** (in process 2022-2023)
- **Home Economics Lab Upgrades** (requested)
- **Rivers Collegiate- Building Envelope Upgrade**(requested)

# PROVINCIAL REVENUE

## OPERATING VS CAPITAL

### Capital Projects - Capital Budget

#### Manitoba Education - Capital Project Planning & Delivery Program

##### Ventilation Upgrade Projects

- **Oak River School – Energy Management System Installation** (in process 2022-2023)
- **All Schools Upgrade Energy Management Systems with Carbon Monoxide Detectors** (in process 2022-2023)
- **All Schools Duct Cleaning** (in process 2022-2023)

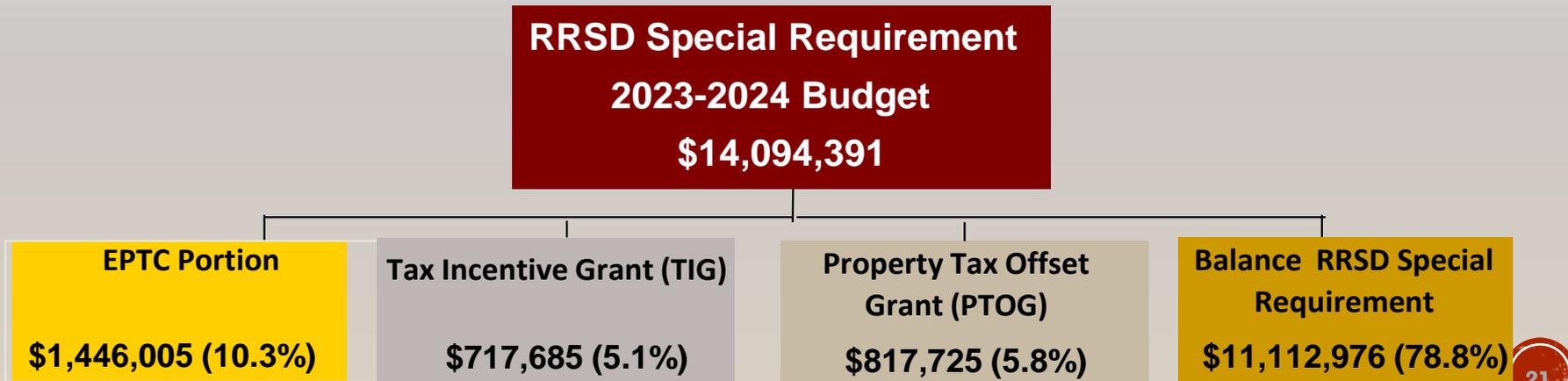
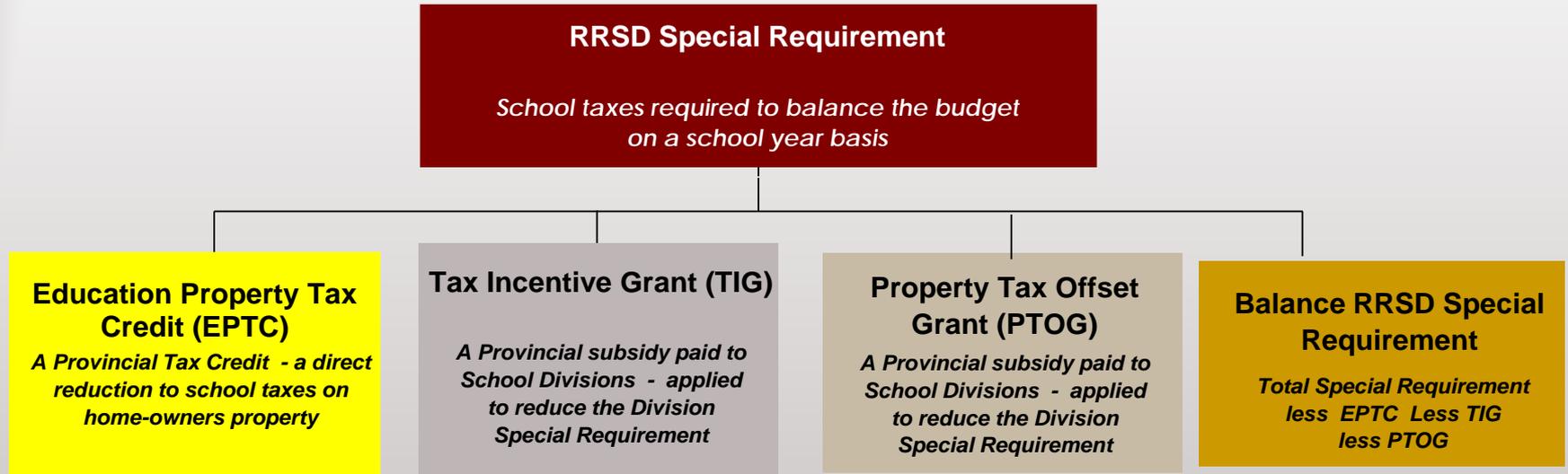
##### School Division Funded Capital Projects

- **Maintenance / Transportation Facility** (in process 2022-2023) (Capital Reserve)
- **Forrest Elementary – Sewer Line Replacement** (2024-2025)
- **Tanners Crossing School Water Line Replacement** (2025-2026)

# SPECIAL REQUIREMENT

The revenue that a School Division needs from taxation to balance its budget based on a July to June fiscal year.

In 2023-2024 Budget- limited by Provincial directive to a 2% maximum increase



## *EDUCATION PROPERTY TAX CREDIT* (EPTC)



- introduced in 1972
- the portion of the Division's Special Requirement, (*property taxes raised by the Division in a budget year*) provided to property owners as a tax credit by the Province to help offset the property taxes Manitobans pay to support our public school system
- A Manitoba resident who pays more than \$250 of property tax in a year, is entitled to the **EPTC advance**.
  - 2007 EPTC = \$525
  - 2011 EPTC = \$700
  - 2021 EPTC = \$525
  - 2022 EPTC = \$438
  - **2023 EPTC = \$350**
- Seniors may be eligible for a **Seniors EPTC** of an additional \$200 minus 0.5% of family net income and the **Seniors School Tax Rebate (SSTR)** of an additional \$235

*(Senior households with a combined income of less than \$40,000 eligible  
& reduced additional rebates on senior households with combined annual income over \$40,000).*



# TAX INCENTIVE GRANT (TIG)

- Available to School Divisions in each of the past eleven funding years.
- Applied as a reduction to the calculation of and acts as an additional provincial subsidy for School Division Property Taxes payable

## 2018-2019 Budget

TIG was to be phased out by 1/6<sup>th</sup> per year .

TIG will be adjusted to guarantee total operating support from Manitoba Education is no less than 98% of the prior year support (2% decrease) .

2017 RRSD TIG = \$763,891

2018 RRSD TIGG = \$747,690 (2% decrease)

2019 RRSD TIGG = \$730,946 (2% decrease)

2020 TIGG = \$718,967 (2% decrease)

**2021 and 2022 and 2023 TIGG = \$718,967 (no change)**

*The TIGG is applied directly to reduce the 2023 Special Levy (School Division taxes on a calendar year)*

*and Special Requirement (School Division taxes on a school budget year)*



## PROVINCIAL PROPERTY TAX REDUCTIONS / CREDITS / REBATES

# PROPERTY TAX OFFSET GRANT (PTOG)

In the 2021-2022 Budget, the Provincial Government introduced the  
**Property Tax Offset Grant (PTOG).**

A new grant to subsidize school property taxes.

## PTOG is....

- Applied as a reduction to the calculation of and acts as an additional provincial subsidy for School Division Property Taxes payable
- Intended to offset any increase in Special Levy (school taxes)

The 2023/ 2024 PTOG, when applied, translates into  
a maximum increase to the Special Requirement of 2%

*(School Division taxes on a school budget year)*

and a 0% increase to the Special Levy *(School Division taxes on a calendar year)*

# SPECIAL LEVY

The Special Requirement is the revenue that a School Division needs from taxation to balance its budget.

July to June fiscal year

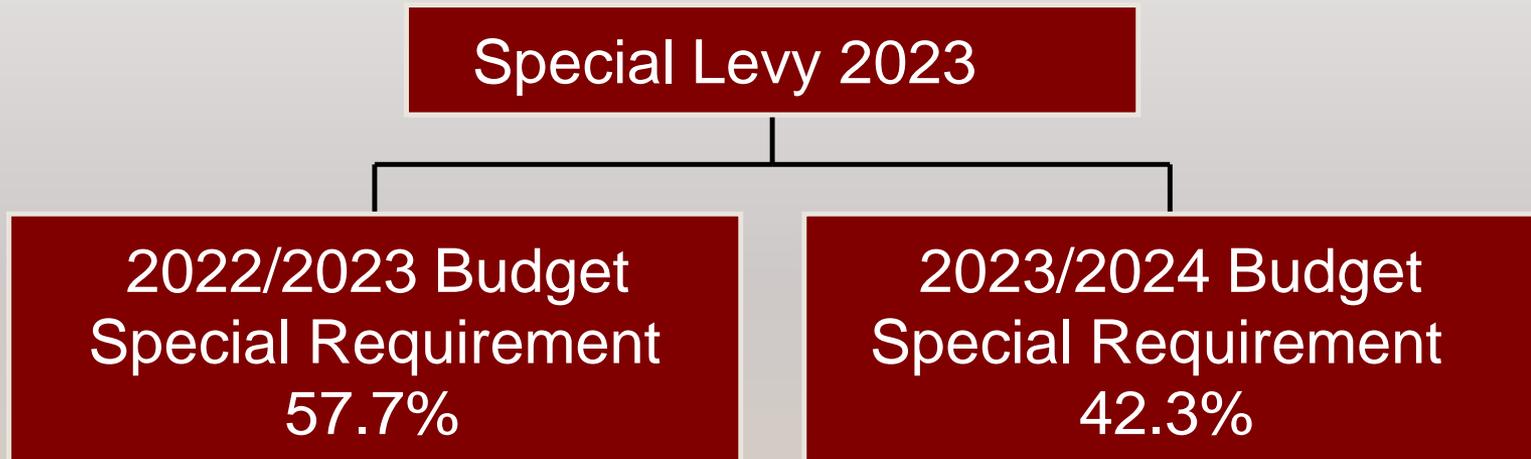


The local school tax is called the Special Levy and is raised through property taxation.

The Special Levy is the taxation levied by the School Division on a January to December fiscal year basis.

# SPECIAL LEVY

The 2023 Special Levy for the RRSD Budget is calculated by adding  
57.7% of the 2021/2022 Special Requirement  
&  
42.3% of the 2022/2023 Special Requirement



# SPECIAL LEVY

## IMPACT OF DSFM - TIG - PTOG



# 2023 SPECIAL LEVY

**Special Requirement 2022/2023**  
**\$13,820,100**  
**\$5,845,902 + \$7,974,198**

**Special Levy 2023**  
**\$12,440,305**

**2022/2023**  
**Special Requirement 57.7%**  
**\$7,974,198**

**2023/2024 Budget**  
**Special Requirement 42.3%**  
**\$5,961,927**

**+ DSFM**  
**Special Levy**  
**+ \$16,314**

**- TIG**  
**\$718,967**

**- PTOG**  
**\$793,167**

**Special Requirement 2023-2024**  
**\$14,094,391**  
**\$5,961,927 + \$8,132,463**

# RRSD 2023 SPECIAL LEVY

<b>2023 Special Levy</b>	<b>\$12,440,429</b>
2022 Special Levy	\$12,440,305
Variance	<b>-\$124</b>
Percent Increase	0.0%

# 2023 RRSD PORTIONED ASSESSMENT

Property values are re-assessed every two years in Manitoba.  
Assessed Property values are used as the basis for property taxes.

The portioned assessment is the value of taxable property in the Division.

The Division's mill rate is applied to the portioned assessment to provide school tax revenue to the School Division.

RRSD Portioned Assessment History					
Year	2019	2020	2021	2022	2023
\$ Total	\$1,060,013,960	\$1,095,121,350	\$1,106,239,690	\$1,119,342,730	\$1,225,809,120
Incr. from Prev. Year	\$14,122,060	\$35,107,390	\$11,118,340	\$13,103,040	\$106,466,390
% Increase	1.4%	3.3%	1.0%	1.2%	9.5%
Year	2014	2015	2016	2017	2018
\$ Total	\$734,022,800	\$743,805,430	\$932,897,500	\$941,139,260	\$1,045,891,900
Incr. from Prev. Year	\$115,050,020	\$9,782,630	\$189,092,070	\$8,241,760	\$104,752,640
% Increase	18.59%	1.33%	25.42%	0.88%	11.13%
Year	2013	2012	2011	2010	2009
\$ Total	\$618,972,780	\$608,806,950	\$520,523,070	\$509,275,800	\$368,642,120
Incr. from Prev. Year	\$10,165,830	\$88,283,880	\$11,247,270	\$140,633,680	\$13,101,030
% Increase	1.67%	16.96%	2.21%	38.15%	3.68%

Average % Annual Increase - 5 years excluding 2023, 2020, 2018, 2016, and 2014 Reassessment year 1.2%

Average % Annual Increase - Reassessment years 2014, 2016, 2018, 2020 and 2023 13.6%

The Rolling River School Division portioned assessment **increased overall by 9.5 % from 2022 to 2023** with specific percentage changes as follows:

- ✓ Residential 7.4%
- ✓ Farm 15.6%
- ✓ Commercial 4.8%

# 2023 RRSD MILL RATE

The MILL RATE is the Municipal Rate of taxation expressed as a thousandth (*1/1000th*) of the total assessment.

The MILL RATE is applied to the property's portioned assessment to determine the property owners tax.

2022 Mill Rate	11.1
Value of 1 mill in 2022	\$1,119,342.7
2023 Mill Rate	10.1
Value of 1 mill in 2023	\$1,225,809.1

**Rate of Taxation (-8.7%)**

**Portioned Assessment 9.5%**

# 2023 RRSB SCHOOL TAXES

**The portion of the assessed value of a property that is taxed depends on the type of property.**

Category of Property	% of the property's assessed value that is taxed
➤ Residential	45%
➤ Farmland	26%
➤ Commercial	65%

**To calculate your school taxes, use the following formula**

$A \times B \times C / D$

A = the assessed value of the property

B = the portion of the assessed value that is taxed

C = the mill rate

D = 1000



*The EPTC is deducted from a property's School Division Taxes (Special Levy) listed on the property's tax notice - prior to payment.*

*The TIG and PTOG is deducted from the Special Levy prior to the tax notices being sent to Municipalities.*

*The TIG and PTOG is forwarded to School Divisions from the Province.*

# 2023 RRSD SCHOOL TAXES



Residential (45% of market value taxed)				
Average increase assessed value <b>= 7.4%</b>	2022 Value	2023 Assessed Value Increase		
		<b>0%</b>	<b>7.4%</b>	<b>9.5%</b>
Market Value	\$100,000	\$100,000	\$107,400	\$109,500
Assessed value	\$45,000	\$45,000	\$48,330	\$49,275
Special Levy - School Taxes				
2023 RRSD Education Tax		\$456.69	\$490.48	\$500.07
2022 RRSD Education Tax		\$500.13	\$500.13	\$500.13
Change Taxes per Year		<b>-\$43.44</b>	<b>-\$9.65</b>	<b>-\$0.06</b>
Change Taxes per month		-\$3.62	-\$0.80	\$0.00
Percentage Increase		<b>-8.7%</b>	<b>-1.9%</b>	<b>0.0%</b>

## PROVINCIAL PROPERTY TAX REDUCTIONS / CREDITS / REBATES

# FARMLAND SCHOOL TAX REBATE

*Since 2004, the Province of Manitoba has offered a rebate on the farmland portion of school property taxes.*

Tax Year	% Rebate of Farmland School Property Taxes
2004	33%
2005	50%
2006	60%
2007	65%
2008	70%
2009	75%
2010	75%
2011	80% (max rebate \$5,000)
2021	60% (max rebate \$3,750)
2022	50% (max rebate \$3,125)
<b>2023</b>	<b>40% (max rebate \$2,500)</b>



The farmland does not currently have to be in cultivation or used for grazing in order to be eligible

*In 2023 the farmland school property tax rebate is capped at \$2,500 per taxpayer / eligible owners of farmland who are Manitoba Residents. Landowners are required to submit an annual application.*



# 2023 RRSD SCHOOL TAXES

Farm (26% of market value taxed - eligible for 80% rebate of taxes assessed and paid on farmland to max. \$2,500)				
Average increase assessed value <b>=15.6 %</b>	2022 Value	2023 Assessed Value Increase		
		0%	<b>15.6%</b>	9.5%
Market Value	\$100,000	\$100,000	\$115,600	\$109,500
Assessed value	\$26,000	\$26,000	\$30,056	\$28,470
Special Levy - School Taxes				
2023 RRSD Education Tax	\$263.86	\$305.03	\$288.93	
2022 RRSD Education Tax	\$288.97	\$288.97	\$288.97	
Change Taxes per Year	<b>-\$25.10</b>	<b>\$16.06</b>	-\$0.03	
Change Taxes per month	-\$2.09	\$1.34	\$0.00	
Percentage Increase	<b>-8.7%</b>	<b>5.6%</b>	0.0%	

# 2023 RRSD SCHOOL TAXES



Commercial (65% of market value taxed)				
Average increase assessed value <b>4.8%</b>	2022 Value	2023 Assessed Value Increase		
		<b>0%</b>	<b>4.8%</b>	<b>9.5%</b>
Market Value	\$100,000	\$100,000	\$104,800	\$109,500
Assessed value	\$65,000	\$65,000	\$68,120	\$71,175
Special Levy - School Taxes				
2023 RRSD Education Tax		\$659.66	\$691.33	\$722.33
2022 RRSD Education Tax		\$722.41	\$722.41	\$722.41
Change Taxes per Year		<b>-\$62.75</b>	<b>-\$31.09</b>	-\$0.08
Change Taxes per month		-\$5.23	-\$2.59	-\$0.01
Percentage Increase		<b>-8.7%</b>	<b>-4.3%</b>	0.0%

# RRSD OPERATING RESERVE

(ACCUMULATED SURPLUS)



*The Provincial Government requires that the Accumulated Operating Surplus (Operating Reserve) be no more than 4% of the Operating Budget.*

Jun-30	Accumulated Operating Reserve	Actual Operating Expenditures (net of Transfer to Capital)	% Op. Budget
2013	\$853,231	\$20,412,796	4.2%
2014	\$764,528	\$21,245,846	3.6%
2015	\$823,811	\$22,044,875	3.7%
2016	\$753,951	\$22,738,895	3.3%
2017	\$840,723	\$23,780,013	3.5%
2018	\$904,569	\$23,973,808	3.8%
2019	\$848,020	\$23,359,002	3.6%
2020	\$1,678,909	\$23,982,328	7.0%
2021	\$1,279,114	\$25,527,740	5.0%
2022	\$1,253,207	\$26,327,807	4.8%

**During 2019/2020 school year expenditures were reduced significantly due to the pandemic and cancellation of in-school instruction.**

**Surplus from the 2019/2020 school year is expended in subsequent years to fund additional resources needed during the pandemic and through deficit budgets.**



# COMPARISON RRSD AND WESTERN REGION SCHOOL DIVISIONS

SOURCE: 2020/2021. FRAME ACTUAL SUMMARY

School Division	30-Jun-21 Reserve	30-Jun-21 Reserve	30-Jun-21 Operating Reserve	Total as % of Operating Exp.
	Designated	Undesignated	Total	
Beautiful Plains	\$376,236.00	\$1,237,459	\$1,613,695	7.1%
Brandon	\$464,300.00	\$741,178	\$1,205,478	1.1%
Fort La Bosse	\$165,033.00	\$781,079	\$946,112	5.0%
Mountainview	\$35,552.00	\$1,250,198	\$1,285,750	3.0%
Park West		<b>\$1,739,696</b>	\$1,739,696	5.9%
Pine Creek		\$569,244	\$569,244	3.4%
Prairie Spirit	\$202,714.00	\$892,395	\$1,095,109	3.7%
Rolling River		\$1,279,114	\$1,279,114	5.0%
Southwest Horizon	\$730,261.00	\$1,450,295	\$2,180,556	9.2%
Swan Valley	\$813,524.00	\$851,970	\$1,665,494	7.6%
Turtle Mountain	\$499,968.00	\$618,575	\$1,118,543	8.0%
Turtle River	\$287,117.00	\$648,327	\$935,444	8.2%
Western SD Average			\$0	5.6%
Provincial Average				3.7%

Excluding Non Vested Sick Leave

**Lowest Kelsey (-3.1%)**

**Highest Southwest Horizon (-9.2%)**

# RRSD OTHER RESERVES



Capital Reserves June 30, 2022	
Bus	\$918,723
Maintenance Facility	\$394,119
Fleet Vehicle	\$40,000

# THANK YOU

*“Education is the most powerful weapon which you can use to change the world.”  
Nelson Mandela*



# COMPARISON RRSD AND WESTERN REGION SCHOOL DIVISIONS

SOURCE: 2021/2022 FRAME BUDGET SUMMARY

School Division	2021/2022 Budget	
	Reg. Instruction Pupil /Teacher Ratio	Total Educator Pupil /Teacher Ratio
Beautiful Plains	17.0	14.7
Brandon	16.8	12.8
Fort La Bosse	14.5	12.6
Mountainview	15.7	13.0
Park West	14.6	12.0
Pine Creek	15.0	12.5
Prairie Spirit	15.5	12.7
Rolling River	16.3	13.4
Southwest Horizon	14.0	11.8
Swan Valley	14.9	12.2
Turtle Mountain	15.5	12.7
Turtle River	13.0	10.7
Western SD Average	15.2	12.6
Provincial Average	16.8	13.2



# COMPARISON RRSD AND WESTERN REGION SCHOOL DIVISIONS

SOURCE: 2021/2022 FRAME BUDGET SUMMARY

School Division	2021/2022 Budget Operating Expend. Per Pupil	Change from Prior Year
Beautiful Plains	\$11,246	1%
Brandon	\$12,491	2%
Fort La Bosse	\$13,628	6%
Mountainview	\$14,096	4%
Park West	\$14,136	0%
Pine Creek	\$14,830	-1%
Prairie Spirit	\$13,875	0%
Rolling River	\$13,562	-2%
Southwest Horizon	\$15,705	0%
Swan Valley	\$16,060	3%
Turtle Mountain	\$13,917	2%
Turtle River	\$17,052	6%
Western SD Average	\$14,217	2%
Provincial Average	\$13,608	1%



# COMPARISON RRSD AND WESTERN REGION SCHOOL DIVISIONS

SOURCE: 2021/2022 FRAME BUDGET SUMMARY

School Division	2021 Assessment per Res. Pupil	2021 Mill Rate	Change in Mill Rate from Prior Year
Beautiful Plains	\$421,654	11.2	-1%
Brandon	\$383,033	14.5	-1%
Fort La Bosse	\$1,034,009	6.9	-6%
Mountainview	\$402,226	14.6	-1%
Park West	\$672,349	10.5	6%
Pine Creek	\$589,809	13.9	8%
Prairie Spirit	\$739,210	9.9	7%
Rolling River	\$643,986	11.2	-1%
Southwest Horizon	\$893,915	10.0	-2%
Swan Valley	\$474,140	12.8	-1%
Turtle Mountain	\$652,731	11.4	-1%
Turtle River	\$354,662	14.5	0%
Western SD Average	\$605,144	11.8	1%
Provincial Average	\$485,564	13.0	-2%



# COMPARISON RRSD AND WESTERN REGION SCHOOL DIVISIONS ENROLLMENT

SOURCE: 2021/2022 FRAME BUDGET SUMMARY

School Division	Est. 2021/2022 Budget Enrollment (FTE)	Change from Prior Year Budget	
		FTE	%
Beautiful Plains	2072.0	77.5	4%
Brandon	8747.5	6.0	0%
Fort La Bosse	1413.5	(32.5)	-2%
Mountainview	3032.0	(51.0)	-2%
Park West	2032.5	13.5	1%
Pine Creek	1063.0	16.5	2%
Prairie Spirit	2098.5	33.3	2%
Rolling River	1813.5	68.0	4%
Southwest Horizon	1508.5	17.9	1%
Swan Valley	1355.0	(13.5)	-1%
Turtle Mountain	988.5	(16.5)	-2%
Turtle River	673.0	(20.5)	-3%