



FRAME REPORT 2022/23 Actual

Manitoba Education and Early Childhood Learning
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www.edu.gov.mb.ca/k12/finance/frame_report/

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FOREWORD

The Financial Reporting and Accounting in Manitoba Education system, more commonly known as FRAME, provides school divisions with a standardized method of accounting and financial reporting. This, in turn, provides province-wide data, which can be used by school division management, Manitoba Education and Early Childhood Learning, or interested third parties.

The analysis contained in this report is based upon financial and statistical information submitted by school divisions. While verification procedures have resulted in some correcting adjustments to the data, the Education Funding Branch of Manitoba Education and Early Childhood Learning cannot guarantee complete accuracy.

INTRODUCTION

FRAME uses a multidimensional accounting coded structure, which allows Expenses to be reported by three main funds: Operating, Capital, and Special Purpose. Within the Operating Fund, Expenses are further sub-divided into nine Functions, which cover everything from Regular Instruction to Operations and Maintenance. Inside individual functions, Expenses can be analyzed by either Program or Object. Programs refer to the different sub-sets of programs offered within a function—for example, the English Language section of Regular Instruction. Objects refer to those items that make up a program, such as Salaries or Employee Benefits. This same structure is used in the design of the summaries included in this report.

Only the Operating Fund is presented in this report, as school divisions are not required to submit budgets for the Capital and Special Purpose funds.

For more information, refer to the definitions of expenses by function, the glossary of other terms used in this report, and the additional explanatory notes that follow.

Please note this report uses Evergreen School Division's 2021/22 Financial Statements, as they have not submitted 2022/23 statements in time for publication.

EXPENSE DEFINITIONS

Operating Fund – consists of the nine functions defined below:

Function	Definition
Function 100 Regular Instruction	Consists of costs related directly to the K–12 classroom (e.g., teachers, educational assistants, textbooks, related supplies, services, and equipment such as desks, chairs, tables, audio-visual equipment, and computers). Includes costs related to gifted students, International Baccalaureate, Advanced Placement, university-offered and correspondence courses, and enrichment activities that are generalized in nature. Also includes school-based administration costs, including principals, vice-principals, and support staff. Summer school costs are also included.
Function 200 Student Support Services	Consists of costs specifically related to students who have exceptional learning needs, as well as counselling and guidance and resource costs for all students. Students with exceptional learning needs are students who have physical, cognitive, sensory, or emotional/behavioural disabilities. Costs include special education and resource teachers, special needs educational assistants, counsellors, clinicians, and related and appropriate services (e.g., occupational therapists), supplies, textbooks, materials, equipment, and software. Special education coordinators or student services administrators and clerical staff are also included.
Function 300 Adult Learning Centres	Consists of costs related to Adult Learning Centres (ALCs) owned and operated by school divisions, including “hybrid” facilities that serve both adults and regular K–12 students. ALCs offer adult-centred programs in which adult education principles and practices are applied to curriculum and program delivery. Does not include costs associated with adults in the regular classroom. Also, does not include costs associated with ALCs that are governed by their own board of directors.
Function 400 Community Education and Services	Consists of costs related to providing services (such as community use of facilities and gym rentals) and non-credit courses to community groups and individuals. Includes pre-Kindergarten education.
Function 500 Divisional Administration	Consists of costs related to the administration of the school division, including the board of trustees and the superintendent’s and secretary-treasurer’s departments.
Function 600 Instructional and Other Support Services	Consists of costs related to support services for students, teaching staff, and the educational process, such as libraries/media centres, professional development, and curriculum consulting and development.
Function 700 Transportation	Consists of all costs, including supervisory and clerical personnel, related to the transportation of pupils. Does not include the purchase of school buses \$50,000 and over per unit, as they are recorded in the Capital Fund.
Function 800 Operations and Maintenance	Consists of all costs, including supervisory and clerical personnel, related to the upkeep, maintenance, and minor repair of all school division buildings and grounds. Includes utilities, taxes, insurance, and supplies. Does not include capital costs.
Function 900 Fiscal	Consists of short-term loan interest, bank charges, bad debt expenses, and the Health and Post Secondary Education Tax Levy.

Note: Capital costs are not included in Operating Fund functions. See definition of Capital Fund in the Glossary of Terms (page iv).

GLOSSARY OF TERMS

Item	Definition
Amortization	The process of allocating the cost of a tangible capital asset over its estimated useful life in order to match the cost with the revenues or public services that it helps provide.
Capital Fund	Consists of all transactions related to tangible capital assets, including debenture debt and amortization.
CPI	Consumer price index (CPI) is determined by Statistics Canada. The CPI is a measure of the average percentage change over time in the cost of a fixed basket of goods and services purchased by Canadian consumers.
Dual Track	Refers to schools in which more than one language program (English, Français, French Immersion, or Other Bilingual) is offered, and where none of the programs alone comprise 90% or more of the total Regular Instruction enrolment. Includes cost of Regular Instruction for all students in these schools.
Education Support Levy (ESL)	The provincial levy collected on commercial property for education funding purposes. The Education Support Levy, combined with funds from general revenues, comprises total provincial funding to public schools.
Expense Classifications	<ul style="list-style-type: none"> • Object (what was purchased) is a service or commodity obtained as the result of a specific expense (e.g., salaries, supplies). • Function (why an object was purchased) describes very broadly the services provided by school divisions. • Program describes the initiatives that make up each function. Each function comprises a number of programs that relate the principal operations to the broad functions.
FTE	Full Time Equivalent (FTE) means pupils are counted on the basis of time attending school (i.e., Kindergarten students are counted as one-half and adults are counted according to percentage of time attending).
Information Technology Equipment	Expenses, including rentals and leases, for computer hardware, operating system software and software bundled with the computer, and computer-related peripherals such as printers, scanners, CD-ROM writers/players, monitors, modems, routers, local and wide area network components. Also includes equipment that is part of a one- or two-way multi-site video delivery system such as TV, VCR, microwave transmitter, satellite receiver, switching controls, and video/ audio equipment. Does not include purchase of IT equipment \$10,000 and over per unit; network infrastructure \$25,000 and over; computer hardware, servers, and peripherals \$10,000 and over; or computer software \$10,000 and over, as these are recorded in the Capital Fund.
Information Technology Salaries	Salaries of all personnel who are responsible for the coordination, installation, and maintenance and repair of computers and computer systems and data, video and/or multimedia networks, such as computer technicians, programmers, and network administrators. Also includes personnel whose main function is to train other personnel (not students) in the use of computers and computer software.
Information Technology Services	Services not provided by division personnel respecting the installation and maintenance of computers, computer systems, and data, video, and/or multimedia networks, including contracts and maintenance agreements, as well as software licences, upgrades, and annual charges not related to educational software. Also includes dedicated line charges and long distance charges related to the electronic transfer of data and educational programming (e.g., distance education), and Internet access charges.
K-12	Kindergarten to Grade 12

Item	Definition
Mill Rate	The rate of taxation applied per \$1,000 of portioned assessment. For example, on a Residential 1 property assessed at \$100,000 with a mill rate of 20 mills, the amount of tax payable would be: $\$100,000 \div 1,000 \times 45\% \text{ (portioned assessment rate)} \times 20 \text{ mills} = \$900.$
N-12	Nursery to Grade 12
Portioned Assessment	The percentage of total assessed market value that is subject to taxation. The Province sets the portion percentages for different property classes through The Municipal Assessment Act regulations. For example, a Residential 1 property has a portioned assessment for taxation purposes of 45% of its market value assessment.
School Generated Funds	Moneys collected from all fundraising activities of a school. The money is raised by the school, or under the auspices of the school, through extracurricular activities for the sole use of that school.
Single Track	Refers to schools in which 90% or more of Regular Instruction students are enrolled in one language program (English, Français, French Immersion, or Other Bilingual). Other language programs may be offered, but students enrolled in those programs comprise, in total, less than 10% of the total enrolment. Includes cost of Regular Instruction for all students in these schools.
Special Levy	An amount of tax levied on a calendar year basis by school divisions on all assessed, taxable property, including farmland, within each school division's boundaries.
Special Purpose Fund	Consists of school-generated funds and controlled charitable foundations. The Special Purpose Fund is not included in this report, as school divisions are not required to prepare a budget for this fund.
Tangible Capital Assets	Non-financial assets having physical substance (includes computer software) that are used by school divisions in operations and have an economic life beyond one fiscal year. Includes land, buildings, buses, other vehicles, furniture and equipment, computers, capital leases, leasehold improvements, and assets under construction.
Total KM (Log Book)	All kilometres travelled by buses. The figures are taken from the Daily Inspection Logs for school buses, and therefore include kilometres for regular transportation to and from school in the morning, at lunch time, and after school, as well as transportation to other schools, transportation to other facilities for school-sponsored activities, and transportation for field trips, etc.
Total KM (Routes)	All kilometres travelled by buses on regular bus routes. Includes only kilometres related to transportation starting from the bus garage in the morning to the school and back to the bus garage after school (i.e., field trips, lunch hour transportation, etc., are not included).
Loaded KM	All kilometres travelled by buses on regular bus routes while loaded with students. Includes only kilometres related to transportation on regular routes (see description of regular bus routes above), starting from when the first student is picked up until the last student is dropped off.

EXPLANATORY NOTES

1. Education Support Levy (ESL) mill rates for 2022 and 2023 are as follows:

Other (mainly Commercial) Property	8.713 mills (2022)
Other (mainly Commercial) Property	8.140 mills (2023)

2. Estimated September 29, 2022, FRAME student statistics are used for 2022/23.

3. Analysis of Expense by Function (pages 15–17) utilizes the following FRAME student statistics in the per-pupil analysis:

Regular Instruction	Total enrolment for all programs in Regular Instruction
Student Support Services	Total K–12 enrolment
Divisional Administration	Total K–12 enrolment
Instructional and Other Support Services	Total K–12 enrolment
Transportation of Pupils	Total K–12 enrolment
Operations and Maintenance	Total K–12 enrolment
Fiscal	Total K–12 enrolment

4. Analysis of Expense by Program (pages 18–33) utilizes the following FRAME student statistics in the per-pupil analysis:

Regular Instruction	Scope
Administration	Total enrolment for all programs in Regular Instruction
Senior Years Technology Education	Enrolment in Senior Years Technology Education
Single Track Schools:	
English Language	Regular Instruction enrolment in English language schools
Français	Regular Instruction enrolment in Français schools
French Immersion	Regular Instruction enrolment in French Immersion schools
Dual Track Schools	Regular Instruction enrolment in schools with more than one language program
Student Support Services	Scope
Administration/Co-ordination	Total K–12 enrolment
Clinical and Related Services	
Regular Placement	
Resource Services	
Counselling and Guidance	
Divisional Administration	Scope
Board of Trustees	Total K–12 enrolment
Instructional Management and Administration	
Business and Administrative Services	
Management Information Services	

Instructional and Other Support Services	Scope
Curriculum Consulting and Development Administration	Total K–12 enrolment
Curriculum Consulting and Development	
Library / Media Centre	
Professional and Staff Development	
Other	

5. **Operating Fund Transfers to Other School Divisions, Organizations, and Individuals** have been deleted in Functions 100 to 700 in order to provide more accurate total and per-pupil costs for the various programs. However, recharges in function 300, 500 and 700 have been included to more accurately represent costs by program in Adult Learning Centres, Divisional Administration and Transportation.
6. **The Senior Years Technology Education** enrolment for those divisions included in the Red River Technical Vocational Area (Border Land, DSFM, Garden Valley, Red River Valley, and Western) includes the students from both the home division and the sending divisions.
7. **Expenses and enrolment In Adult Learning Centres (Function 300) and Community Education and Services (Function 400)** are excluded from all calculations of K–12 per-pupil costs in this report.
8. **N/A** stands for “not available”.
9. **Percentages on pages 15 to 34 and pages 38 and 39** are based on “Total Expenses Net of Transfers” from page 3. Percentages may not add to 100% due to rounding.
10. **DSFM** stands for “Division scolaire franco-manitobaine”.

PROVINCIAL CONTRIBUTION TO PUBLIC EDUCATION

The total cost of public education in Manitoba includes direct expenditures for the operation of schools (e.g. educator and administrator salaries, teaching supplies, pupil transportation, utilities, building maintenance) and capital expenditures for school building construction and major building repairs and renovations. Also included are provincial expenditures for pensions for retired teachers and the provincial education tax credit programs for homeowners, tenants and farmers which results in reduced property tax bills. The total provincial contribution to public education accounts for 75.4% of the total of these expenditures.

Categories	2022/23 (\$ millions)		
	Total Expenditure on Public Education	Provincial Contribution	Provincial Contribution as %
1. FRAME Operating Fund	\$2,750.4	\$1,549.3	56.3% ²
2. School division capital (net transfers to Capital Fund)	\$32.5	\$0.0	-
3. Provincial Capital Grant Funding and Other	\$147.8	\$147.8	100.0%
4. Manitoba Education Property Tax Credit ⁽¹⁾	n/a	\$25.1	100.0%
5. Farmland School Tax Rebate	n/a	\$26.4	100.0%
6. School Tax Assistance for Tenants and Homeowners (55+)	n/a	\$0.1	100.0%
7. Teachers' Retirement Allowances Fund	\$233.6	\$233.6	100.0%
8. Education Property Tax Rebate	n/a	\$403.5	100.0%
Adjusted Total	\$3,164.3	\$2,385.9	75.4% ³

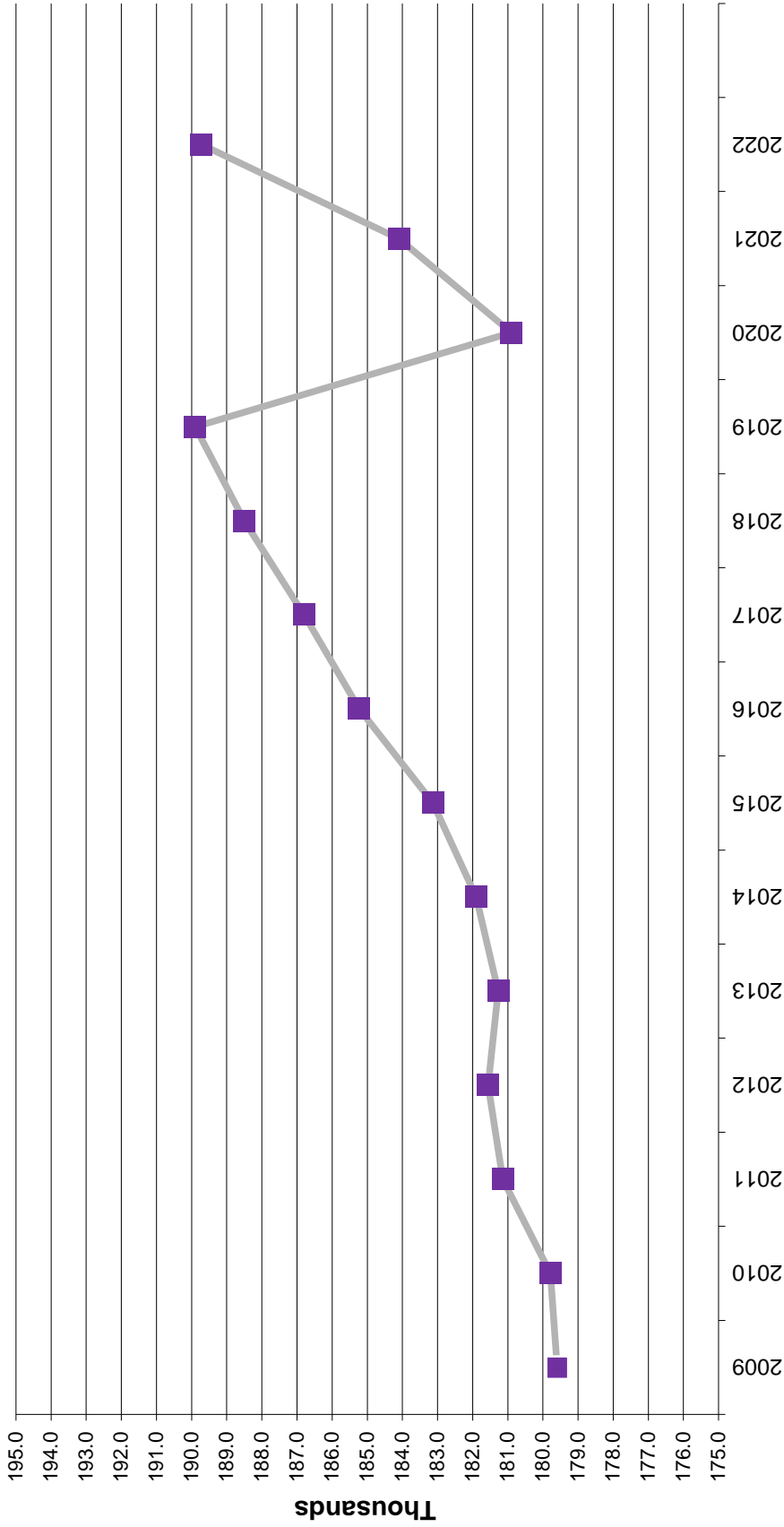
- (1) The portion of the Education Property Tax Credit (EPTC) delivered through the income tax system directly to homeowners and renters. Starting in the 2022 taxation year, the renters component of the EPTC has been replaced with a new Residential Renters Tax Credit. EPTC reported by school divisions of \$114.8 million is adjusted by \$25.1 million to equal total education tax-related credits of \$139.9 million as per Manitoba Finance's Enabling Appropriations, Tax Credits and Public Debt 2023 Annual Report. See page 41 for more information.
- (2) Total expense on public education is based on school divisions' education expenses as reported in their 2022/23 financial statements. The total provincial contribution towards these expenses is 56.1%. The -1.7% decrease from 2021/22 is due to the net reduction in revenue related to tax credits and grants received by divisions and increases in non-provincial funding.
- (3) The provincial contribution to public education which, in addition to operating grants, accounts for government funding for capital, teachers' pensions and relevant tax credit programs is at 75.4%, -2.3% less compared to 2021/22 due to a decrease in Teachers Retirement Allowance Fund contributions not being fully offset by an increase to the Education Property Tax Rebate.

Sources:

- 1 - FRAME 2022/23 Actual, page 3, page 41
 2 - FRAME 2022/23 Actual, page 46
 3 - Manitoba Education and Early Childhood Learning
 4 - Manitoba Finance Enabling Appropriations, Tax Credits and Public Debt 2023 Annual Report
 5 - Manitoba Finance Enabling Appropriations, Tax Credits and Public Debt 2023 Annual Report
 6 - Manitoba Finance Enabling Appropriations, Tax Credits and Public Debt 2023 Annual Report
 7 - Manitoba Finance
 8 - Manitoba Finance Enabling Appropriations, Tax Credits and Public Debt 2023 Annual Report

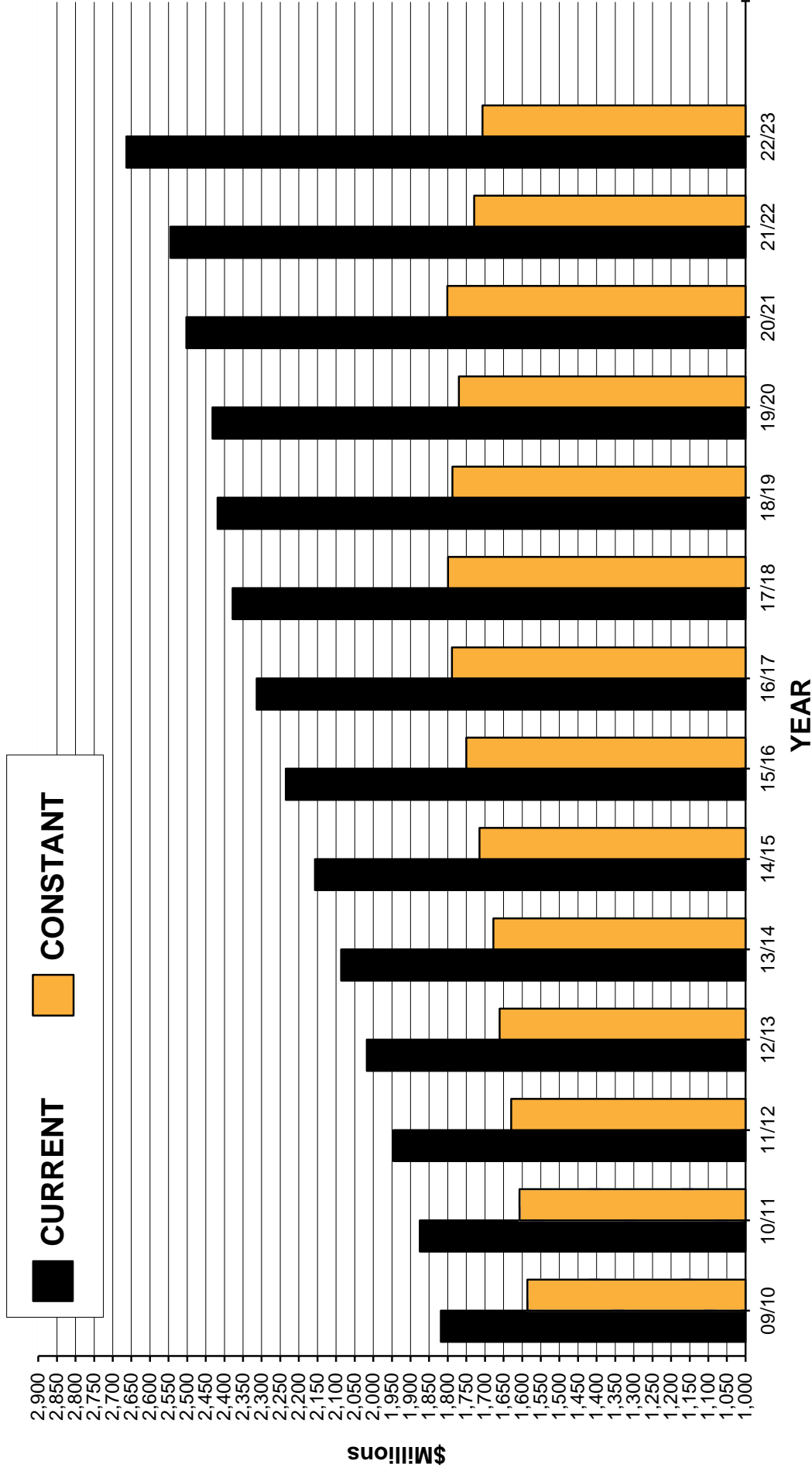
HISTORICAL STATISTICS AND RECONCILIATION OF EXPENSES

Manitoba Public Schools Enrolment⁽¹⁾ 2008–2022⁽²⁾



(1) N-12 headcount enrolment for 2021 and previous years. Whiteshell excluded.
(2) 2023 estimate of K-12 headcount enrolment as reported by school divisions. Please note that actual enrolment as reported to the department shows that enrolment in 2023 is increasing and is expected to be greater than pre-pandemic levels.

Operating Fund Expenses 2009/10–2023/24 Current and Constant Dollars



(1) Whiteshell and Manitoba Institute of Trades and Technology (MITT) are excluded.
 (2) Deflated using the Manitoba CPI - all items (2002=100).

Reconciliation of Expenses Operating Fund 2022/23 Actual

DIVISION / DISTRICT	TOTAL EXPENSES ⁽¹⁾	LESS OPERATING FUND TRANSFERS ⁽²⁾	EXPENSES NET OF TRANSFERS ⁽³⁾	LESS NON K-12 EDUCATION & SERVICES ⁽⁴⁾	TOTAL EXPENSES FOR PER PUPIL COSTS ⁽⁵⁾
BEAUTIFUL PLAINS	25,237,195	(90,317)	25,146,878	(16,882)	25,129,996
BORDER LAND	37,822,876	(546,437)	37,276,439	(422,545)	36,853,894
BRANDON	114,964,087	(78,000)	114,886,087	(324,626)	114,561,461
DSFM	106,356,027	(866,357)	105,489,670	(976,808)	104,512,862
EVERGREEN	32,683,927	(111,635)	32,572,292	(223,868)	32,348,424
FLIN FLON	16,660,041	(2,600)	16,657,441	(111,866)	16,545,575
FORT LA BOSSE	20,782,067	(59,733)	20,722,334	(209,188)	20,513,146
FRONTIER	163,766,232	(2,318,018)	161,448,214	(5,168,638)	156,279,576
GARDEN VALLEY	54,916,345	(542,712)	54,373,633	(76,448)	54,297,185
HANOVER	104,828,811	(2,780,511)	102,048,300	(153,256)	101,895,044
INTERLAKE	40,964,660	(247,440)	40,717,220		40,717,220
KELSEY	22,075,594	(4,246)	22,071,348	(707,513)	21,363,835
LAKESHORE	16,570,811	(84,830)	16,485,981	(409,491)	16,076,490
LORD SELKIRK	64,120,001	(175,830)	63,944,171	(819,286)	63,124,885
LOUIS RIEL	220,165,583	(877,416)	219,288,167	(4,163,700)	215,124,467
MOUNTAIN VIEW	45,847,675	(4,655)	45,843,020	(126,762)	45,716,258
MYSTERY LAKE	46,100,869	(17,000)	46,083,869	(60,491)	46,023,378
PARK WEST	32,683,927	(111,635)	32,572,292	(223,868)	32,348,424
PEMBINA TRAILS	197,889,680	(2,334,049)	195,555,631	(243,018)	195,312,613
PINE CREEK	17,333,643	(36,009)	17,297,634	(12,333)	17,285,301
PORTAGE LA PRAIRIE	46,085,808	(39,650)	46,046,158	(59,379)	45,986,779
PRAIRIE ROSE	33,649,577	(166,293)	33,483,284	(334,377)	33,148,907
PRAIRIE SPIRIT	30,687,837	(85,528)	30,602,309	(41,693)	30,560,616
RED RIVER VALLEY	35,770,870	(392,359)	35,378,511	(41,842)	35,336,669
RIVER EAST TRANSCONA	222,244,729	(542,384)	221,702,345	(2,952,407)	218,749,938
ROLLING RIVER	27,182,890	(353,456)	26,829,434	(144,680)	26,684,754
SEINE RIVER	64,348,453	(634,505)	63,713,948	(1,124,602)	62,589,346
SEVEN OAKS	167,174,761	(929,288)	166,245,473	(5,909,642)	160,335,831
SOUTHWEST HORIZON	24,257,704	(292,270)	23,965,434	(193,328)	23,772,106
ST. JAMES-ASSINIBOIA	120,394,469	(352,384)	120,042,085	(915,139)	119,126,946
SUNRISE	73,817,347	(471,589)	73,345,758	(1,048,443)	72,297,315
SWAN VALLEY	24,321,250	(60,000)	24,261,250	(88,912)	24,172,338
TURTLE MOUNTAIN	14,914,465	(18,200)	14,896,265	(217,378)	14,678,887
TURTLE RIVER	12,181,380	(133,280)	12,048,100	(28,131)	12,019,969
WESTERN	25,407,961	(49,374)	25,358,587	(448,450)	24,910,137
WINNIPEG	446,171,046	(2,040,494)	444,130,552	(8,580,606)	435,549,946
PROVINCE	2,750,380,598	(17,850,484)	2,732,530,114	(36,579,596)	2,695,950,518
WHITESHELL	3,808,523	(10,400)	3,798,123	(113,115)	3,685,008

(1) Total operating expenses as reported on the Schedule of Revenues, Expenses, and Accumulated Surplus in each school division's budget.

(2) Operating fund transfers are payments to other school divisions, organizations, and individuals. These are removed to provide more accurate per-pupil costs.

(3) As reported on pages 10 and 13 (on a provincial basis).

(4) Expenses for Adult Learning Centres and Community Education and Services (Functions 300 and 400).

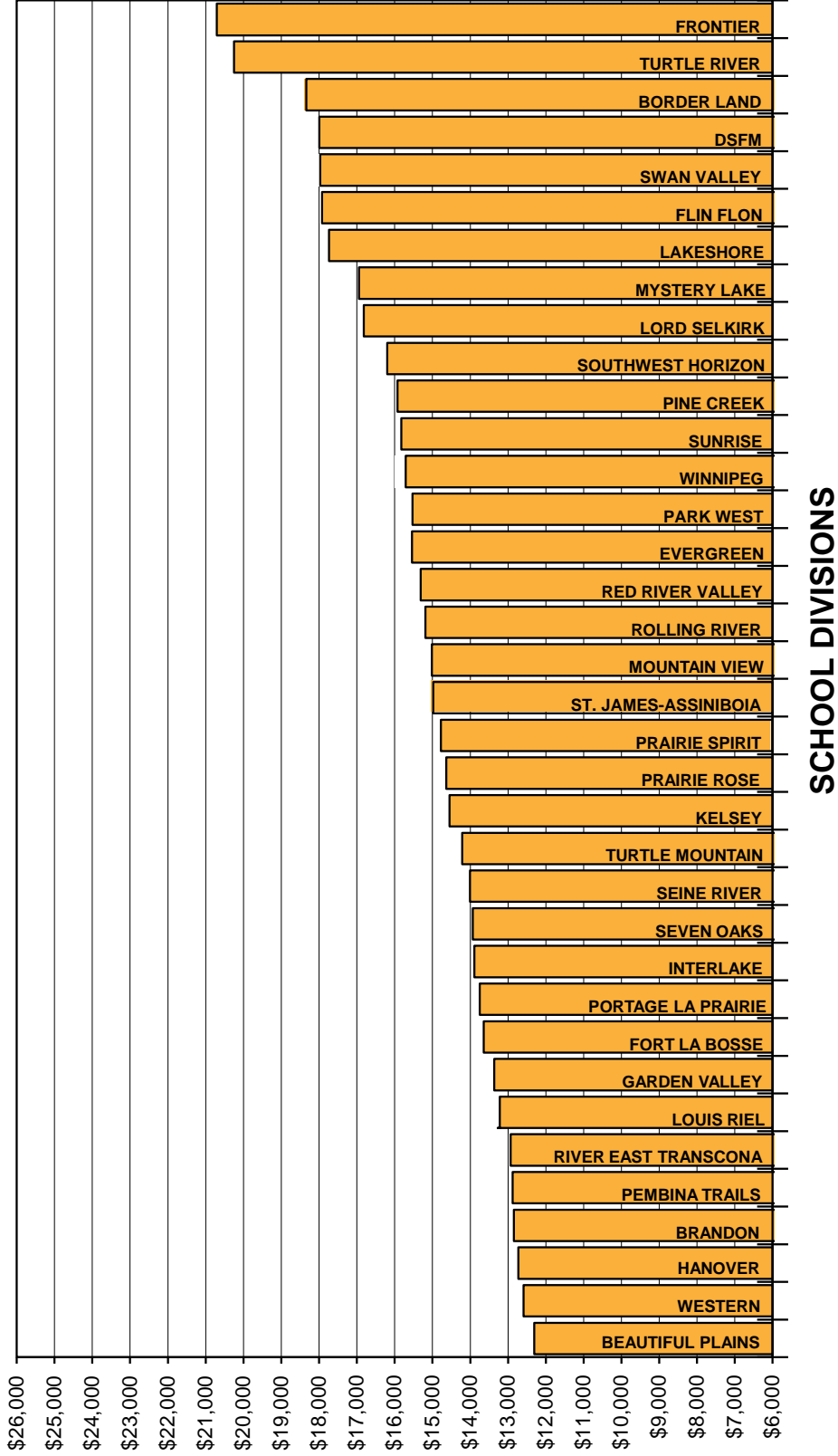
(5) As reported on page 4.

Operating Fund Expense per Pupil 2021/22 and 2022/23

DIVISION / DISTRICT	2021/2022 ACTUAL		2022/2023 ACTUAL	
	EXPENSES ⁽¹⁾	PER PUPIL	EXPENSES ⁽¹⁾	PER PUPIL
BEAUTIFUL PLAINS	24,052,044	12,679	25,129,996	12,540
BORDER LAND	35,014,472	18,101	36,853,894	18,064
BRANDON	112,312,679	12,939	114,561,461	12,629
DSFM	98,259,415	16,926	104,512,862	17,905
EVERGREEN	21,750,468	15,125	32,348,424	15,650
FLIN FLON	15,968,013	16,888	16,545,575	17,675
FORT LA BOSSE	20,202,709	14,148	20,513,146	13,635
FRONTIER	141,363,196	22,908	156,279,576	24,644
GARDEN VALLEY	53,097,351	14,103	54,297,185	13,298
HANOVER	99,052,617	12,774	101,895,044	12,622
INTERLAKE	40,952,329	14,027	40,717,220	13,916
KELSEY	20,480,871	14,134	21,363,835	14,464
LAKESHORE	15,944,112	17,284	16,076,490	17,637
LORD SELKIRK	61,747,669	16,816	63,124,885	16,726
LOUIS RIEL	205,177,311	13,732	215,124,467	13,203
MOUNTAIN VIEW	44,335,246	14,778	45,716,258	14,962
MYSTERY LAKE	44,353,195	16,067	46,023,378	16,855
PARK WEST	30,402,808	15,092	32,348,424	15,650
PEMBINA TRAILS	184,872,518	12,577	195,312,613	12,894
PINE CREEK	16,787,857	15,193	17,285,301	15,829
PORTAGE LA PRAIRIE	43,366,208	13,254	45,986,779	13,697
PRAIRIE ROSE	33,269,189	14,803	33,148,907	14,558
PRAIRIE SPIRIT	29,875,153	14,659	30,560,616	14,675
RED RIVER VALLEY	33,825,259	15,431	35,336,669	15,605
RIVER EAST TRANSCONA	211,010,098	12,874	218,749,938	12,953
ROLLING RIVER	25,832,010	14,753	26,684,754	15,149
SEINE RIVER	57,425,994	12,957	62,589,346	14,027
SEVEN OAKS	156,990,343	13,829	160,335,831	13,930
SOUTHWEST HORIZON	23,933,403	16,342	23,772,106	16,266
ST. JAMES-ASSINIBOIA	115,725,664	14,517	119,126,946	14,789
SUNRISE	71,176,025	15,826	72,297,315	15,744
SWAN VALLEY	21,810,004	16,483	24,172,338	17,866
TURTLE MOUNTAIN	14,191,950	13,826	14,678,887	14,258
TURTLE RIVER	11,964,815	18,550	12,019,969	20,202
WESTERN	23,590,930	13,124	24,910,137	12,559
WINNIPEG	413,598,042	15,127	435,549,946	15,656
PROVINCE	2,573,711,967	14,537	2,695,950,518	14,738
WHITESHELL	3,430,835	17,415	3,685,008	18,333

(1) Operating fund transfers (i.e. payments to other school divisions, organizations and individuals) are excluded to provide more accurate per pupil costs. Also excluded are expenditures on educational services not provided to K-12 pupils: Function 300 (Adult Learning Centres) and Function 400 (Community Education and Services).

2022/23 Operating Fund Expense per Pupil



PUPIL STATISTICS

FRAME Student Statistics—Actual September 30, 2022

DIVISION / DISTRICT	REGULAR INSTRUCTION						
	SINGLE TRACK ⁽¹⁾			DUAL TRACK ⁽²⁾			
	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	OTHER BILINGUAL
BEAUTIFUL PLAINS	2,004.0						
BORDER LAND	1,308.2			487.5		128.5	
BRANDON	7,095.5		317.0	647.0		514.0	
DSFM		5,808.0					
EVERGREEN	2,067.0						
FLIN FLON	578.6			258.5		99.0	
FORT LA BOSSE	1,476.5						
FRONTIER	6,224.5						
GARDEN VALLEY	4,083.0						
HANOVER	7,518.0						
INTERLAKE	1,603.0			933.5		389.5	
KELSEY	837.6			459.0		166.0	
LAKESHORE	899.5						
LORD SELKIRK	2,667.5		222.5	523.0		72.0	81.0
LOUIS RIEL	11,819.0		3,679.0	306.0		441.0	
MOUNTAIN VIEW	2,307.8		128.5	330.0		69.0	65.5
MYSTERY LAKE	2,293.0			155.0		195.0	
PARK WEST	2,067.0						
PEMBINA TRAILS	9,045.0		1,413.0	2,704.0		1,985.0	
PINE CREEK	1,020.0						
PORTAGE LA PRAIRIE	2,369.5			519.0	365.0		
PRAIRIE ROSE	1,675.5		115.5	330.5		155.5	
PRAIRIE SPIRIT	1,636.0			242.5	112.0	92.0	
RED RIVER VALLEY	1,682.5		326.5	96.0	131.0		
RIVER EAST TRANSCONA	8,217.0		1,516.5	3,808.0		1,942.0	551.0
ROLLING RIVER	1,751.5						
SEINE RIVER	2,250.0		810.5	737.0		664.5	
SEVEN OAKS	6,862.7		1,080.5	1,782.8		1,238.0	349.5
SOUTHWEST HORIZON	1,461.5						
ST. JAMES-ASSINIBOIA	5,440.2		1,364.5	590.2		439.0	
SUNRISE	2,056.5			1,680.5		788.0	67.0
SWAN VALLEY	943.9			163.5		56.0	
TURTLE MOUNTAIN	1,018.0						
TURTLE RIVER	567.0		28.0				
WESTERN	847.0			811.0		293.5	
WINNIPEG	17,307.0		1,376.0	4,982.0		2,858.5	599.5
PROVINCE	123,000.5	5,808.0	12,378.0	22,546.5	608.0	12,586.0	1,713.5
WHITESHELL	201.0						

(1) 90% or more of Regular Instruction enrolment is in one language program.

(2) No one language program comprises 90% or more of Regular Instruction enrolment.

FRAME STUDENT STATISTICS—

ACTUAL SEPTEMBER 30, 2022 (continued)

DIVISION / DISTRICT	REGULAR INSTRUCTION ⁽¹⁾		TOTAL
	SENIOR YEARS TECHNOLOGY	TOTAL	K-12 FTE ENROLMENT
BEAUTIFUL PLAINS		2,004.0	2,004.0
BORDER LAND	116.0	2,040.2	2,040.2
BRANDON	497.9	9,071.4	9,071.4
DSFM	29.2	5,837.2	5,837.2
EVERGREEN		2,067.0	2,067.0
FLIN FLON		936.1	936.1
FORT LA BOSSE	28.0	1,504.5	1,504.5
FRONTIER	117.0	6,341.5	6,341.5
GARDEN VALLEY		4,083.0	4,083.0
HANOVER	555.0	8,073.0	8,073.0
INTERLAKE		2,926.0	2,926.0
KELSEY	14.4	1,477.0	1,477.0
LAKESHORE	12.0	911.5	911.5
LORD SELKIRK	208.0	3,774.0	3,774.0
LOUIS RIEL	48.0	16,293.0	16,293.0
MOUNTAIN VIEW	154.7	3,055.5	3,055.5
MYSTERY LAKE	87.5	2,730.5	2,730.5
PARK WEST		2,067.0	2,067.0
PEMBINA TRAILS		15,147.0	15,147.0
PINE CREEK	72.0	1,092.0	1,092.0
PORTAGE LA PRAIRIE	104.0	3,357.5	3,357.5
PRAIRIE ROSE		2,277.0	2,277.0
PRAIRIE SPIRIT		2,082.5	2,082.5
RED RIVER VALLEY	28.5	2,264.5	2,264.5
RIVER EAST TRANSCONA	854.0	16,888.5	16,888.5
ROLLING RIVER	10.0	1,761.5	1,761.5
SEINE RIVER (2)		4,462.0	4,462.0
SEVEN OAKS	197.0	11,510.5	11,510.5
SOUTHWEST HORIZON		1,461.5	1,461.5
ST. JAMES-ASSINIBOIA	221.0	8,054.9	8,054.9
SUNRISE		4,592.0	4,592.0
SWAN VALLEY	189.6	1,353.0	1,353.0
TURTLE MOUNTAIN	11.5	1,029.5	1,029.5
TURTLE RIVER		595.0	595.0
WESTERN	32.0	1,983.5	1,983.5
WINNIPEG	697.6	27,820.6	27,820.6
PROVINCE	4,284.9	182,925.4	182,925.4
WHITESHELL		201.0	201.0

(1) Special Placement students are not reported separately. They are included in Regular Instruction Enrolment. As a result, total enrolment in Regular Instruction is equal to Total K-12 FTE enrolment.

Enrolments—Headcount, FRAME, and Eligible

DIVISION / DISTRICT	Headcount ¹			FRAME ²	Eligible ³	Eligible ³
	Actual September 30, 2022			Estimate Sept. 30, 2022	Sept. 30, 2021	Sept. 30, 2020
	N-12 ENROLMENT	NURSERY ENROLMENT	K-12 ENROLMENT	K-12 FTE ENROLMENT	K-12 ENROLMENT	K-12 ENROLMENT
BEAUTIFUL PLAINS	2,092		2,092	2,004.0	1,911.0	1,900.3
BORDER LAND	2,103		2,103	2,040.2	1,845.1	1,892.0
BRANDON	9,366		9,366	9,071.4	8,649.0	8,478.9
DSFM	5,898	44	5,854	5,837.2	5,529.1	5,514.5
EVERGREEN	1,441		1,441	2,067.0	1,354.9	1,313.3
FLIN FLON	866		866	936.1	869.6	844.1
FORT LA BOSSE	1,548		1,548	1,504.5	1,367.0	1,341.9
FRONTIER	6,858	431	6,427	6,341.5	2,027.2	2,034.4
GARDEN VALLEY	4,098		4,098	4,083.0	3,516.3	3,952.6
HANOVER	8,421		8,421	8,073.0	7,511.3	7,470.9
INTERLAKE	3,010		3,010	2,926.0	2,915.0	2,805.6
KELSEY	1,466		1,466	1,477.0	1,388.0	1,411.6
LAKESHORE	952		952	911.5	906.5	874.5
LORD SELKIRK	3,912		3,912	3,774.0	3,621.1	3,578.8
LOUIS RIEL	16,293		16,293	16,293.0	14,783.1	14,509.4
MOUNTAIN VIEW	3,138		3,138	3,055.5	2,874.4	2,846.7
MYSTERY LAKE	2,886		2,886	2,730.5	2,750.1	2,803.3
PARK WEST	2,178	35	2,143	2,067.0	1,522.0	1,440.5
PEMBINA TRAILS	15,963		15,963	15,147.0	14,564.5	14,168.3
PINE CREEK	1,088		1,088	1,092.0	1,045.9	997.5
PORTAGE LA PRAIRIE	3,481		3,481	3,357.5	3,002.6	2,955.6
PRAIRIE ROSE	2,367		2,367	2,277.0	2,246.2	2,213.9
PRAIRIE SPIRIT	2,247		2,247	2,082.5	2,038.0	1,956.5
RED RIVER VALLEY	2,348		2,348	2,264.5	2,192.5	2,159.9
RIVER EAST TRANSCONA	17,719		17,719	16,888.5	16,259.7	15,754.1
ROLLING RIVER	1,822		1,822	1,761.5	1,642.5	1,600.5
SEINE RIVER	4,663		4,663	4,462.0	4,256.4	4,073.7
SEVEN OAKS	11,838		11,838	11,510.5	11,156.1	11,007.1
SOUTHWEST HORIZON	1,507		1,507	1,461.5	1,464.7	1,460.3
ST. JAMES-ASSINIBOIA	8,319		8,319	8,054.9	7,917.4	7,881.9
SUNRISE	4,754		4,754	4,592.0	4,466.4	4,308.5
SWAN VALLEY	1,403		1,403	1,353.0	1,281.2	1,265.2
TURTLE MOUNTAIN	1,066		1,066	1,029.5	1,010.5	964.9
TURTLE RIVER	620	7	613	595.0	643.0	648.0
WESTERN	2,093		2,093	1,983.5	1,807.1	1,783.0
WINNIPEG	29,902	1,261	28,641	27,820.6	26,737.3	26,958.2
PROVINCE	189,726	1,778	187,948	182,925.4	169,072.7	167,170.4
WHITESHELL	200	10	190	201.0	173.0	184.0

(1) Pupils taught in schools, whether or not they are counted for grant purposes.

(2) The total number of pupils enrolled in schools adjusted for full time equivalence (FTE). Full time equivalent means pupils are counted on the basis of time attending school (e.g., Kindergarten as 1/2). This total is the same as reported on page 7.

(3) 'Eligible Enrolment' count is the number of provincially supported pupils (actual September 30, 2021 for 2022/23 and actual September 30, 2020 for 2021/22). These figures are not comparative to FTE enrolment reported for Sept 30, 2022 in the previous column. The Whiteshell Special Revenue District includes out-of-district pupils.

Pupil / Teacher Ratios Actual September 30, 2022

DIVISION / DISTRICT	FRAME PUPIL/TEACHER RATIOS	
	REGULAR INSTRUCTION ⁽¹⁾	EDUCATOR ⁽²⁾
BEAUTIFUL PLAINS	16.2	14.0
BORDER LAND	13.3	10.8
BRANDON	17.0	13.2
DSFM	14.5	11.6
EVERGREEN	14.5	11.9
FLIN FLON	14.5	11.8
FORT LA BOSSE	14.8	12.9
FRONTIER	13.7	10.9
GARDEN VALLEY	18.5	14.6
HANOVER	16.9	13.8
INTERLAKE	17.4	13.1
KELSEY	16.5	12.7
LAKESHORE	14.6	11.4
LORD SELKIRK	14.0	11.4
LOUIS RIEL	19.5	14.6
MOUNTAIN VIEW	16.3	12.8
MYSTERY LAKE	14.9	11.9
PARK WEST	14.5	11.9
PEMBINA TRAILS	19.2	14.7
PINE CREEK	12.2	10.6
PORTAGE LA PRAIRIE	15.7	12.8
PRAIRIE ROSE	14.8	12.0
PRAIRIE SPIRIT	15.7	12.9
RED RIVER VALLEY	15.9	12.7
RIVER EAST TRANSCONA	17.7	13.9
ROLLING RIVER	15.9	13.1
SEINE RIVER ⁽³⁾	18.2	14.0
SEVEN OAKS	16.5	13.5
SOUTHWEST HORIZON	13.9	11.7
ST. JAMES-ASSINIBOIA	17.0	13.1
SUNRISE	17.1	13.3
SWAN VALLEY	14.9	12.0
TURTLE MOUNTAIN	15.0	12.6
TURTLE RIVER	10.7	9.4
WESTERN	16.2	13.5
WINNIPEG	16.7	12.9
PROVINCE	16.6	13.1
WHITESHELL	12.3	10.2

(1) Based on object code 330 instructional-teaching personnel and FTE students in Function 100. Included are teachers in physical education, music, EAL, etc., in addition to regular classroom teachers. School-based administrative personnel and Special Placement classroom teachers in Student Support Services (Function 200) are excluded.

(2) Based on total instructional-teaching (excluding Community Education and Adult Learning Centres) as well as school-based administrative staff (e.g., department heads, coordinators, principals, and vice-principals) and K-12 FTE enrolment. Division administrators (Function 500) are excluded.

OPERATING FUND ANALYSIS

Total Expense by Function and Object

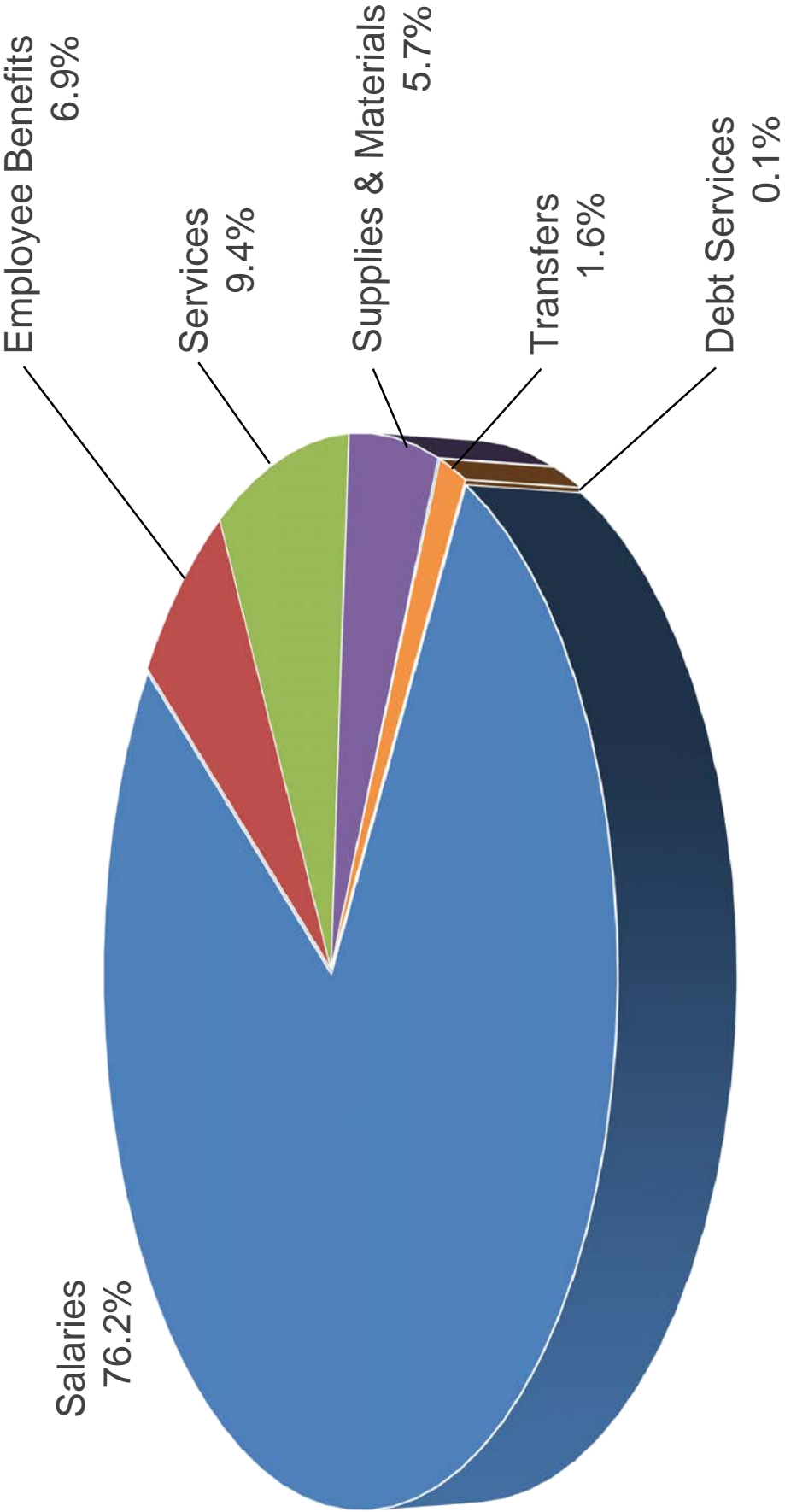
Operating Fund 2022/23 Actual

FUNCTION	OBJECT							TOTALS
	SALARIES	EMPLOYEE BENEFITS	SERVICES	SUPPLIES AND MATERIALS	DEBT SERVICES	BAD DEBT EXPENSE	TRANSFERS	
100 REGULAR INSTRUCTION	1,301,526,613	89,050,064	36,740,465	84,362,445				1,511,679,587
200 STUDENT SUPPORT SERVICES	459,767,347	49,914,433	13,426,237	4,923,445				528,031,462
300 ADULT LEARNING CENTRES	10,754,007	820,381	1,140,030	700,392			66,900 ⁽¹⁾	13,481,710
400 COMMUNITY EDUCATION & SERVICES	17,342,045	1,915,646	2,001,643	1,607,123			231,429 ⁽¹⁾	23,097,886
500 DIVISIONAL ADMINISTRATION	54,293,434	8,770,388	21,995,810	2,262,941			(298,329) ⁽¹⁾	87,024,244
600 INSTRUCTIONAL AND OTHER SUPPORT SERVICES	54,856,257	6,025,091	16,082,959	9,296,607				86,260,914
700 TRANSPORTATION OF PUPILS	53,056,009	8,402,839	34,087,270	25,578,514				121,124,632
800 OPERATIONS AND MAINTENANCE	131,916,304	23,570,837	131,089,355	28,099,502				314,675,998
900 FISCAL					3,810,587	11,110	43,331,984 ⁽²⁾	47,153,681
TOTALS	2,083,512,016	188,469,679	256,563,769	156,830,969	3,810,587	11,110	43,331,984	2,732,530,114

(1) Reallocation of administration costs associated with Adult Learning Centre operations from Function 500 to Function 300.

(2) Health and Post Secondary Education Tax Levy

2022/23 Operating Fund Expense by Object

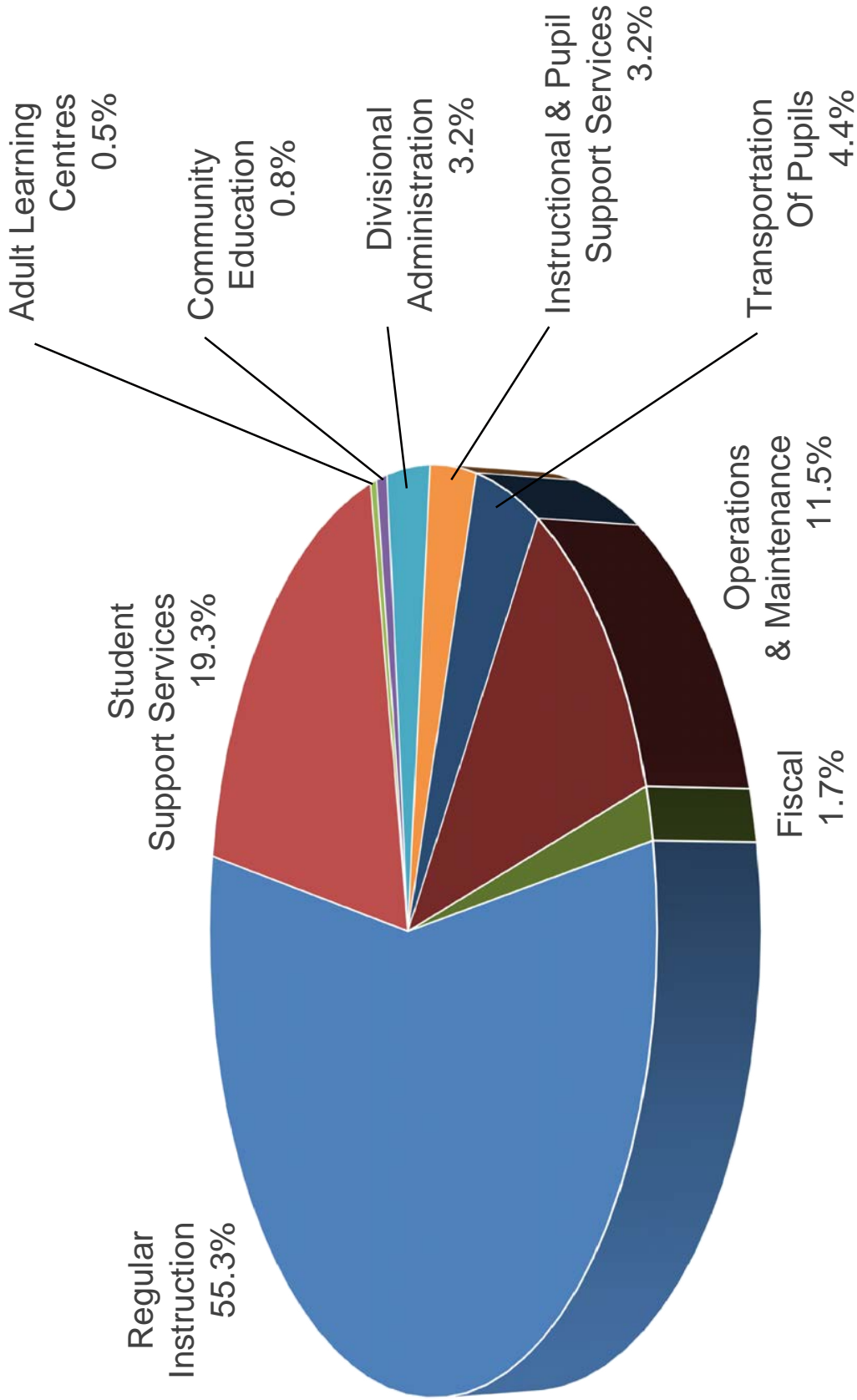


Expense by 2nd Level Object Operating Fund 2022/23 Actual

OBJECT	FUNCTION											
	REGULAR INSTRUCTION		STUDENT SUPPORT SERVICES		ADULT LEARNING CENTRES		COMMUNITY EDUCATION		DIVISIONAL ADMINISTRATION			
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
SALARIES												
TRUSTEES REMUNERATION												
EXECUTIVE MANAGERIAL, & SUPERVISORY	1,102,587,791	4.0	7,701,888	0.3	1,223,564	0.0	896,013	0.0	4,234,653		23,123,089	0.8
INSTRUCTIONAL - TEACHING	1,102,321,670	40.3	192,247,657	7.0	8,012,712	0.3	8,146,841	0.3				
INSTRUCTIONAL - OTHER	23,913,081	0.9	203,345,693	7.4	364,342	0.0	5,376,661	0.2				
TECHNICAL, SPECIALIZED AND SERVICE	7,914,312	0.3	2,070,851	0.1	457,062	0.0	1,803,311	0.1	8,371,232	0.3		
SECRETARIAL, CLERICAL AND OTHER	42,297,880	1.5	2,425,827	0.1	696,327	0.0	551,791	0.0	16,380,561	0.6		
CLINICIAN			51,811,500	1.9			567,428					
INFORMATION TECHNOLOGY	14,820,879	0.5	163,931	0.0					2,183,899	0.1		
TOTAL SALARIES	1,301,526,613	47.6	459,767,347	16.8	10,754,007	0.4	17,342,045	0.6	54,293,434	2.0		
EMPLOYEE BENEFITS AND ALLOWANCES	89,050,064	3.3	49,914,433	1.8	820,381	0.0	1,915,646	0.1	8,770,388	0.3		
SERVICES												
PROFESSIONAL, TECHNICAL & SPECIALIZED	7,165,890	0.3	8,409,151	0.3	57,085	0.0	899,872	0.0	7,922,539	0.3		
COMMUNICATIONS	3,662,740	0.1	298,264	0.0	54,467	0.0	31,584	0.0	876,189	0.0		
UTILITY SERVICES					58,661	0.0						
TRAVEL AND MEETINGS	3,149,331	0.1	2,595,144	0.1	88,993	0.0	117,846	0.0	1,952,737	0.1		
TRANSPORTATION OF PUPILS												
TUITION	925,427	0.0	938,865	0.0								
PRINTING AND BINDING	298,376	0.0	19,428	0.0	5,119	0.0	14,969	0.0	87,763	0.0		
INSURANCE AND BOND PREMIUMS	234,518	0.0	145,977	0.0	2,331	0.0	16,266	0.0	2,391,669	0.1		
MAINTENANCE AND REPAIR SERVICES	2,598,814	0.1	116,590	0.0	41,510	0.0	49,136	0.0	118,216	0.0		
RENTALS	3,322,091	0.1	278,789	0.0	763,375	0.0	794,428	0.0	331,512	0.0		
PROPERTY TAXES					2,137	0.0						
ADVERTISING	242,041	0.0	24,899	0.0	24,515	0.0	24,193	0.0	665,095	0.0		
DUES AND FEES	1,026,324	0.0	229,558	0.0			2,552	0.0	3,241,515	0.1		
PROFESSIONAL AND STAFF DEVELOPMENT	314,662	0.0	185,666	0.0	24,071	0.0	38,111	0.0	945,679	0.0		
INFORMATION TECHNOLOGY SERVICES	13,800,251	0.5	183,906	0.0	17,766	0.0	12,686	0.0	3,462,896	0.1		
TOTAL SERVICES	36,740,465	1.3	13,426,237	0.5	1,140,030	0.0	2,001,643	0.1	21,995,810	0.8		
SUPPLIES AND EQUIPMENT												
SUPPLIES	41,073,613	1.5	3,035,361	0.1	338,965	0.0	1,309,428	0.0	1,203,380	0.0		
CURRICULAR AND MEDIA MATERIALS	8,884,255	0.3	728,459	0.0	88,596	0.0	82,314	0.0	66,853	0.0		
MINOR EQUIPMENT	11,869,930	0.4	541,766	0.0	89,944	0.0	145,106	0.0	257,195	0.0		
INFORMATION TECHNOLOGY EQUIPMENT	22,534,647	0.8	617,859	0.0	182,887	0.0	70,275	0.0	735,513	0.0		
TOTAL SUPPLIES AND EQUIPMENT	84,362,445	3.1	4,923,445	0.2	700,392	0.0	1,607,123	0.1	2,262,941	0.1		
TRANSFERS												
RECHARGE (1)									231,429		(298,329)	
TOTAL TRANSFERS									231,429		(298,329)	
PROVINCE	1,511,679,587	55.3	528,031,462	19.3	13,481,710	0.5	23,097,886	0.8	87,024,244	3.2		

(1) Reallocation of administration costs associated with Adult Learning Centre operations from Function 500 to Function 300.

2022/23 Operating Fund Expense by Function



Analysis of Expense by Function

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	REGULAR INSTRUCTION			STUDENT SUPPORT SERVICES			ADULT LEARNING CENTRES	
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%
BEAUTIFUL PLAINS	16,065,835	63.9	8,017	3,287,714	13.1	1,641		
BORDER LAND	21,442,606	57.5	10,510	5,707,359	15.3	2,797	371,304	1.0
BRANDON	69,818,651	60.8	7,697	24,338,103	21.2	2,683		
DSFM	56,684,482	53.7	9,711	13,513,424	12.8	2,315	286,706	0.3
EVERGREEN	19,537,377	60.0	9,452	4,351,325	13.4	2,105	110,582	0.3
FLIN FLON	9,356,417	56.2	9,995	2,840,137	17.1	3,034	94,000	0.6
FORT LA BOSSE	12,579,285	60.7	8,361	2,370,693	11.4	1,576		
FRONTIER	66,293,539	41.1	10,454	23,574,755	14.6	3,718	2,372,270	1.5
GARDEN VALLEY	31,757,269	58.4	7,778	9,951,687	18.3	2,437		
HANOVER	61,163,526	59.9	7,576	19,935,964	19.5	2,469		
INTERLAKE	23,270,904	57.2	7,953	7,712,266	18.9	2,636		
KELSEY	11,777,113	53.4	7,974	4,700,501	21.3	3,182	660,487	3.0
LAKESHORE	8,805,015	53.4	9,660	2,747,059	16.7	3,014	288,303	1.7
LORD SELKIRK	38,398,070	60.0	10,174	11,137,610	17.4	2,951	366,563	0.6
LOUIS RIEL	118,475,682	54.0	7,272	46,407,505	21.2	2,848	1,962,911	0.9
MOUNTAIN VIEW	26,548,851	57.9	8,689	6,464,075	14.1	2,116		
MYSTERY LAKE	25,476,791	55.3	9,330	9,575,658	20.8	3,507		
PARK WEST	19,537,377	60.0	9,452	4,351,325	13.4	2,105	110,582	0.3
PEMBINA TRAILS	109,228,916	55.9	7,211	43,613,527	22.3	2,879		
PINE CREEK	11,158,700	64.5	10,219	1,532,412	8.9	1,403		
PORTAGE LA PRAIRIE	27,967,212	60.7	8,330	8,201,474	17.8	2,443		
PRAIRIE ROSE	19,943,324	59.6	8,759	4,925,331	14.7	2,163	295,816	0.9
PRAIRIE SPIRIT	17,798,896	58.2	8,547	4,345,246	14.2	2,087		
RED RIVER VALLEY	19,568,875	55.3	8,642	6,252,148	17.7	2,761		
RIVER EAST TRANSCONA	125,054,368	56.4	7,405	45,487,690	20.5	2,693	1,522,647	0.7
ROLLING RIVER	15,271,911	56.9	8,670	3,524,063	13.1	2,001	126,602	0.5
SEINE RIVER	33,903,271	53.2	7,598	12,977,998	20.4	2,909	321,869	0.5
SEVEN OAKS	97,726,496	58.8	8,490	29,698,718	17.9	2,580	2,196,605	1.3
SOUTHWEST HORIZON	13,598,764	56.7	9,305	3,809,826	15.9	2,607		
ST. JAMES-ASSINIBOIA	66,430,056	55.3	8,247	27,817,766	23.2	3,454		
SUNRISE	38,793,634	52.9	8,448	15,016,895	20.5	3,270	971,139	1.3
SWAN VALLEY	13,066,456	53.9	9,657	5,040,496	20.8	3,725		
TURTLE MOUNTAIN	8,203,365	55.1	7,968	2,768,310	18.6	2,689	202,247	1.4
TURTLE RIVER	7,212,507	59.9	12,122	1,466,811	12.2	2,465		
WESTERN	15,540,109	61.3	7,835	3,709,507	14.6	1,870	395,268	1.6
WINNIPEG	234,223,937	52.7	8,419	104,876,084	23.6	3,770	825,809	0.2
PROVINCE	1,511,679,587	55.3	8,264	528,031,462	19.3	2,887	13,481,710	0.5
WHITESHELL	2,131,859	56.1	10,606	456,371	12.0	2,271		

Analysis of Expense by Function (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	COMMUNITY EDUCATION AND SERVICES		DIVISIONAL ADMINISTRATION			INSTRUCTIONAL & OTHER SUPPORT SERVICES		
	AMOUNT	%	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	16,882	0.1	834,207	3.3	416	535,859	2.1	267
BORDER LAND	51,241	0.1	1,142,667	3.1	560	1,338,331	3.6	656
BRANDON	324,626	0.3	3,013,431	2.6	332	2,718,507	2.4	300
DSFM	690,102	0.7	4,028,960	3.8	690	3,866,087	3.7	662
EVERGREEN	113,286	0.3	1,091,997	3.4	528	581,450	1.8	281
FLIN FLON	17,866	0.1	665,122	4.0	711	242,754	1.5	259
FORT LA BOSSE	209,188	1.0	779,885	3.8	518	380,865	1.8	253
FRONTIER	2,796,368	1.7	8,557,787	5.3	1,349	10,826,282	6.7	1,707
GARDEN VALLEY	76,448	0.1	1,516,800	2.8	371	1,766,530	3.2	433
HANOVER	153,256	0.2	2,333,040	2.3	289	2,002,925	2.0	248
INTERLAKE			1,437,886	3.5	491	990,739	2.4	339
KELSEY	47,026	0.2	930,498	4.2	630	371,480	1.7	252
LAKESHORE	121,188	0.7	615,592	3.7	675	286,680	1.7	315
LORD SELKIRK	452,723	0.7	1,847,091	2.9	489	1,006,050	1.6	267
LOUIS RIEL	2,200,789	1.0	7,552,604	3.4	464	8,675,913	4.0	532
MOUNTAIN VIEW	126,762	0.3	1,359,473	3.0	445	1,505,404	3.3	493
MYSTERY LAKE	60,491	0.1	1,881,436	4.1	689	1,779,897	3.9	652
PARK WEST	113,286	0.3	1,091,997	3.4	528	581,450	1.8	281
PEMBINA TRAILS	243,018	0.1	6,057,693	3.1	400	7,690,634	3.9	508
PINE CREEK	12,333	0.1	559,786	3.2	513	419,227	2.4	384
PORTAGE LA PRAIRIE	59,379	0.1	1,153,360	2.5	344	1,756,396	3.8	523
PRAIRIE ROSE	38,561	0.1	1,052,538	3.1	462	817,394	2.4	359
PRAIRIE SPIRIT	41,693	0.1	977,691	3.2	469	755,158	2.5	363
RED RIVER VALLEY	41,842	0.1	1,151,569	3.3	509	724,137	2.0	320
RIVER EAST TRANSCONA	1,429,760	0.6	6,464,393	2.9	383	8,826,470	4.0	523
ROLLING RIVER	18,078	0.1	935,278	3.5	531	497,071	1.9	282
SEINE RIVER	802,733	1.3	2,153,782	3.4	483	1,759,977	2.8	394
SEVEN OAKS	3,713,037	2.2	4,246,287	2.6	369	5,247,454	3.2	456
SOUTHWEST HORIZON	193,328	0.8	837,638	3.5	573	363,755	1.5	249
ST. JAMES-ASSINIBOIA	915,139	0.8	3,367,725	2.8	418	4,495,783	3.7	558
SUNRISE	77,304	0.1	2,234,806	3.0	487	1,577,447	2.2	344
SWAN VALLEY	88,912	0.4	714,442	2.9	528	380,602	1.6	281
TURTLE MOUNTAIN	15,131	0.1	553,292	3.7	537	340,092	2.3	330
TURTLE RIVER	28,131	0.2	481,178	4.0	809	231,765	1.9	390
WESTERN	53,182	0.2	904,710	3.6	456	542,116	2.1	273
WINNIPEG	7,754,797	1.7	12,497,603	2.8	449	10,378,233	2.3	373
PROVINCE	23,097,886	0.8	87,024,244	3.2	476	86,260,914	3.2	472
WHITESHELL	113,115	3.0	225,508	5.9	1,122	121,187	3.2	603

Analysis of Expense by Function (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	TRANSPORTATION OF PUPILS			OPERATIONS AND MAINTENANCE			FISCAL		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	1,478,753	5.9	738	2,490,286	9.9	1,243	437,342	1.7	218
BORDER LAND	2,701,031	7.2	1,324	3,892,755	10.4	1,908	629,145	1.7	308
BRANDON	2,721,003	2.4	300	10,008,648	8.7	1,103	1,943,118	1.7	214
DSFM	11,773,281	11.2	2,017	13,119,730	12.4	2,248	1,526,898	1.4	262
EVERGREEN	2,012,160	6.2	973	4,257,184	13.1	2,060	516,931	1.6	250
FLIN FLON	518,864	3.1	554	2,643,059	15.9	2,823	279,222	1.7	298
FORT LA BOSSE	1,788,449	8.6	1,189	2,183,004	10.5	1,451	430,965	2.1	286
FRONTIER	13,964,873	8.6	2,202	31,228,787	19.3	4,925	1,833,553	1.1	289
GARDEN VALLEY	3,086,193	5.7	756	5,327,553	9.8	1,305	891,153	1.6	218
HANOVER	4,558,976	4.5	565	9,981,098	9.8	1,236	1,919,515	1.9	238
INTERLAKE	2,750,153	6.8	940	3,820,826	9.4	1,306	734,446	1.8	251
KELSEY	491,727	2.2	333	2,723,685	12.3	1,844	368,831	1.7	250
LAKESHORE	1,703,708	10.3	1,869	1,661,297	10.1	1,823	257,139	1.6	282
LORD SELKIRK	2,953,355	4.6	783	6,555,989	10.3	1,737	1,226,720	1.9	325
LOUIS RIEL	5,664,020	2.6	348	24,706,165	11.3	1,516	3,642,578	1.7	224
MOUNTAIN VIEW	3,241,208	7.1	1,061	5,786,663	12.6	1,894	810,584	1.8	265
MYSTERY LAKE	399,693	0.9	146	6,090,327	13.2	2,230	819,576	1.8	300
PARK WEST	2,012,160	6.2	973	4,257,184	13.1	2,060	516,931	1.6	250
PEMBINA TRAILS	4,154,843	2.1	274	20,889,947	10.7	1,379	3,677,053	1.9	243
PINE CREEK	1,529,231	8.8	1,400	1,778,985	10.3	1,629	306,960	1.8	281
PORTAGE LA PRAIRIE	1,399,973	3.0	417	4,754,267	10.3	1,416	754,097	1.6	225
PRAIRIE ROSE	2,473,337	7.4	1,086	3,283,393	9.8	1,442	653,590	2.0	287
PRAIRIE SPIRIT	2,564,920	8.4	1,232	3,550,824	11.6	1,705	567,881	1.9	273
RED RIVER VALLEY	3,259,934	9.2	1,440	3,448,834	9.7	1,523	931,172	2.6	411
RIVER EAST TRANSCONA	5,476,262	2.5	324	23,552,823	10.6	1,395	3,887,932	1.8	230
ROLLING RIVER	2,052,620	7.7	1,165	3,973,479	14.8	2,256	430,332	1.6	244
SEINE RIVER	4,451,192	7.0	998	6,116,059	9.6	1,371	1,227,067	1.9	275
SEVEN OAKS	4,969,738	3.0	432	15,541,722	9.3	1,350	2,905,416	1.7	252
SOUTHWEST HORIZON	2,211,145	9.2	1,513	2,570,452	10.7	1,759	380,526	1.6	260
ST. JAMES-ASSINIBOIA	2,851,414	2.4	354	12,042,135	10.0	1,495	2,122,067	1.8	263
SUNRISE	5,745,937	7.8	1,251	7,389,500	10.1	1,609	1,539,096	2.1	335
SWAN VALLEY	1,869,223	7.7	1,382	2,695,775	11.1	1,992	405,344	1.7	300
TURTLE MOUNTAIN	1,210,703	8.1	1,176	1,287,021	8.6	1,250	316,104	2.1	307
TURTLE RIVER	1,241,672	10.3	2,087	1,202,200	10.0	2,021	183,836	1.5	309
WESTERN	1,147,351	4.5	578	2,577,632	10.2	1,300	488,712	1.9	246
WINNIPEG	8,695,530	2.0	313	57,286,710	12.9	2,059	7,591,849	1.7	273
PROVINCE	121,124,632	4.4	662	314,675,998	11.5	1,720	47,153,681	1.7	258
WHITESHELL	83,510	2.2	415	629,521	16.6	3,132	37,052	1.0	184

Analysis of Expense by Program

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 100: REGULAR INSTRUCTION					
	ADMINISTRATION			SENIOR YEARS TECHNOLOGY EDUCATION		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	1,769,658	7.0	883			
BORDER LAND	2,810,987	7.5	1,378	1,118,676	3.0	9,642
BRANDON	8,319,188	7.2	917	4,050,415	3.5	8,135
DSFM	7,783,040	7.4	1,333	325,998	0.3	11,168
EVERGREEN	2,600,360	8.0	1,258			
FLIN FLON	1,388,876	8.3	1,484			
FORT LA BOSSE	1,369,932	6.6	911	172,223	0.8	6,151
FRONTIER	8,342,913	5.2	1,316	518,791	0.3	4,434
GARDEN VALLEY	3,548,946	6.5	869	1,314,322	2.4	
HANOVER	6,977,359	6.8	864	3,081,914	3.0	5,553
INTERLAKE	3,191,215	7.8	1,091			
KELSEY	1,650,279	7.5	1,117	31,238	0.1	2,169
LAKESHORE	1,116,608	6.8	1,225	146,198	0.9	12,183
LORD SELKIRK	5,449,239	8.5	1,444	2,094,256	3.3	10,069
LOUIS RIEL	16,222,647	7.4	996	1,732,749	0.8	36,099
MOUNTAIN VIEW	3,915,762	8.5	1,282	1,117,156	2.4	7,221
MYSTERY LAKE	2,930,553	6.4	1,073	1,265,185	2.7	14,459
PARK WEST	2,600,360	8.0	1,258			
PEMBINA TRAILS	15,636,725	8.0	1,032			
PINE CREEK	1,222,536	7.1	1,120	515,087	3.0	7,154
PORTAGE LA PRAIRIE	3,661,082	8.0	1,090	838,327	1.8	8,061
PRAIRIE ROSE	2,809,448	8.4	1,234			
PRAIRIE SPIRIT	3,044,327	9.9	1,462			
RED RIVER VALLEY	3,017,190	8.5	1,332	362,803	1.0	12,730
RIVER EAST TRANSCONA	16,125,564	7.3	955	4,435,704	2.0	5,194
ROLLING RIVER	2,187,552	8.2	1,242	132,785	0.5	13,279
SEINE RIVER	5,186,368	8.1	1,162			
SEVEN OAKS	12,559,112	7.6	1,091	1,740,869	1.0	8,837
SOUTHWEST HORIZON	1,569,129	6.5	1,074			
ST. JAMES-ASSINIBOIA	8,773,137	7.3	1,089	2,019,998	1.7	9,140
SUNRISE	5,037,131	6.9	1,097			
SWAN VALLEY	1,899,307	7.8	1,404	1,449,472	6.0	7,645
TURTLE MOUNTAIN	853,501	5.7	829	60,670	0.4	5,276
TURTLE RIVER	690,312	5.7	1,160			
WESTERN	1,677,464	6.6	846	325,908	1.3	10,185
WINNIPEG	31,176,297	7.0	1,121	5,185,181	1.2	7,433
PROVINCE	199,114,104	7.3	1,088	34,035,925	1.2	7,943
WHITESHELL	280,910	7.4	1,398			

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 100: REGULAR INSTRUCTION								
	SINGLE TRACK SCHOOLS ⁽¹⁾								
	ENGLISH LANGUAGE			FRANÇAIS			FRENCH IMMERSION		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	14,296,177	56.9	7,134						
BORDER LAND	13,098,860	35.1	10,013						
BRANDON	47,871,108	41.7	6,747				2,164,958	1.9	6,830
DSFM				48,575,444	46.0	8,364			
EVERGREEN	16,937,017	52.0	8,194						
FLIN FLON	5,030,826	30.2	8,695						
FORT LA BOSSE	11,037,130	53.3	7,475						
FRONTIER	57,431,835	35.6	9,227						
GARDEN VALLEY	26,894,001	49.5	6,587						
HANOVER	51,104,253	50.1	6,798						
INTERLAKE	12,312,783	30.2	7,681						
KELSEY	5,246,522	23.8	6,264						
LAKESHORE	7,542,209	45.7	8,385						
LORD SELKIRK	23,432,737	36.6	8,785				1,791,166	2.8	8,050
LOUIS RIEL	65,457,699	29.9	5,538				30,912,534	14.1	8,402
MOUNTAIN VIEW	18,012,295	39.3	7,805				857,669	1.9	6,674
MYSTERY LAKE	18,635,637	40.4	8,127						
PARK WEST	16,937,017	52.0	8,194						
PEMBINA TRAILS	56,134,617	28.7	6,206				8,887,563	4.5	6,290
PINE CREEK	9,421,077	54.5	9,236						
PORTAGE LA PRAIRIE	18,947,088	41.1	7,996						
PRAIRIE ROSE	13,136,747	39.2	7,840				801,222	2.4	6,937
PRAIRIE SPIRIT	11,685,874	38.2	7,143						
RED RIVER VALLEY	11,746,453	33.2	6,982				2,573,305	7.3	7,881
RIVER EAST TRANSCONA	63,980,191	28.9	7,786				8,534,590	3.8	5,628
ROLLING RIVER	12,951,574	48.3	7,395						
SEINE RIVER	14,125,228	22.2	6,278				5,027,224	7.9	6,203
SEVEN OAKS	53,636,441	32.3	7,816				6,858,442	4.1	6,347
SOUTHWEST HORIZON	12,029,635	50.2	8,231						
ST. JAMES-ASSINIBOIA	41,011,142	34.2	7,539				9,086,119	7.6	6,659
SUNRISE	17,272,535	23.5	8,399						
SWAN VALLEY	7,733,387	31.9	8,193						
TURTLE MOUNTAIN	7,289,194	48.9	7,160						
TURTLE RIVER	6,135,467	50.9	10,821				386,728	3.2	13,812
WESTERN	6,688,218	26.4	7,896						
WINNIPEG	139,547,789	31.4	8,063				8,821,385	2.0	6,411
PROVINCE	914,750,763	33.5	7,437	48,575,444	1.8	8,364	86,702,905	3.2	7,005
WHITESHELL	1,850,949	48.7	9,209						

(1) 90% or more of Regular Instruction enrolment is in one language.

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 100: REGULAR INSTRUCTION							
	DUAL TRACK SCHOOLS ⁽¹⁾							
	AMOUNT	%	PER PUPIL	NO. OF FTE PUPILS ⁽²⁾	% IN DUAL TRACK SCHOOLS			
ENGLISH					FRANÇAIS	FRENCH IMMERSION	OTHER	
BEAUTIFUL PLAINS								
BORDER LAND	4,414,083	11.8	7,166	616.0	79.1		20.9	
BRANDON	7,412,982	6.5	6,385	1,161.0	55.7		44.3	
DSFM								
EVERGREEN								
FLIN FLON	2,936,715	17.6	8,215	357.5	72.3		27.7	
FORT LA BOSSE								
FRONTIER								
GARDEN VALLEY								
HANOVER								
INTERLAKE	7,766,906	19.1	5,871	1,323.0	70.6		29.4	
KELSEY	4,849,074	22.0	7,759	625.0	73.4		26.6	
LAKESHORE								
LORD SELKIRK	5,630,672	8.8	8,329	676.0	77.4		10.7	12.0
LOUIS RIEL	4,150,053	1.9	5,556	747.0	41.0		59.0	
MOUNTAIN VIEW	2,645,969	5.8	5,696	464.5	71.0		14.9	14.1
MYSTERY LAKE	2,645,416	5.7	7,558	350.0	44.3		55.7	
PARK WEST								
PEMBINA TRAILS	28,570,011	14.6	6,093	4,689.0	57.7		42.3	
PINE CREEK								
PORTAGE LA PRAIRIE	4,520,715	9.8	5,114	884.0	58.7	41.3		
PRAIRIE ROSE	3,195,907	9.5	6,576	486.0	68.0		32.0	
PRAIRIE SPIRIT	3,068,695	10.0	6,873	446.5	54.3	25.1	20.6	
RED RIVER VALLEY	1,869,124	5.3	8,234	227.0	42.3	57.7		
RIVER EAST TRANSCONA	31,978,319	14.4	5,075	6,301.0	60.4		30.8	8.7
ROLLING RIVER								
SEINE RIVER	9,564,451	15.0	6,824	1,401.5	52.6		47.4	
SEVEN OAKS	22,931,632	13.8	6,804	3,370.3	52.9		36.7	10.4
SOUTHWEST HORIZON								
ST. JAMES-ASSINIBOIA	5,539,660	4.6	5,382	1,029.2	57.3		42.7	
SUNRISE	16,483,968	22.5	6,501	2,535.5	66.3		31.1	2.6
SWAN VALLEY	1,984,290	8.2	9,040	219.5	74.5		25.5	
TURTLE MOUNTAIN								
TURTLE RIVER								
WESTERN	6,848,519	27.0	6,201	1,104.5	73.4		26.6	
WINNIPEG	49,493,285	11.1	5,864	8,440.0	59.0		33.9	7.1
PROVINCE	228,500,446	8.4	6,101	37,454.0	60.2	1.6	33.6	4.6
WHITESHELL								

(1) No one language program comprises 90% or more of Regular Instruction enrolment.

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 200: STUDENT SUPPORT SERVICES							
	ADMINISTRATION / COORDINATION			CLINICAL AND RELATED SERVICES			SPECIAL PLACEMENT	
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%
BEAUTIFUL PLAINS	169,663	0.7	85	343,391	1.4	171	268,975	1.1
BORDER LAND	238,705	0.6	117	825,025	2.2	404		
BRANDON	211,283	0.2	23	3,252,220	2.8	359	646,618	0.6
DSFM	390,141	0.4	67	1,345,287	1.3	230	1,097,652	1.0
EVERGREEN	144,348	0.4	70	524,951	1.6	254		
FLIN FLON	119,330	0.7	127	379,533	2.3	405	69,153	0.4
FORT LA BOSSE	134,929	0.7	90	298,904	1.4	199		
FRONTIER	87,602	0.1	14	1,541,199	1.0	243		
GARDEN VALLEY	162,325	0.3	40	1,269,231	2.3	311	1,361,628	2.5
HANOVER	713,156	0.7	88	2,470,353	2.4	306	876,010	0.9
INTERLAKE	180,574	0.4	62	780,887	1.9	267	227,499	0.6
KELSEY	17,967	0.1	12	325,674	1.5	220	1,240,906	5.6
LAKESHORE	134,476	0.8	148	265,900	1.6	292		
LORD SELKIRK	358,598	0.6	95	2,231,312	3.5	591	317,275	0.5
LOUIS RIEL	986,271	0.4	61	4,286,635	2.0	263	9,964,361	4.5
MOUNTAIN VIEW	146,608	0.3	48	762,370	1.7	250	2,186	0.0
MYSTERY LAKE	241,103	0.5	88	468,797	1.0	172	2,896,734	6.3
PARK WEST	144,348	0.4	70	524,951	1.6	254		
PEMBINA TRAILS	594,093	0.3	39	4,125,885	2.1	272	825,094	0.4
PINE CREEK	173,257	1.0	159	360,716	2.1	330		
PORTAGE LA PRAIRIE	171,976	0.4	51	913,133	2.0	272	922,409	2.0
PRAIRIE ROSE	113,285	0.3	50	617,407	1.8	271		
PRAIRIE SPIRIT	200,403	0.7	96	550,320	1.8	264		
RED RIVER VALLEY	262,657	0.7	116	609,028	1.7	269	545,601	1.5
RIVER EAST TRANSCONA	1,084,547	0.5	64	4,512,331	2.0	267	630,653	0.3
ROLLING RIVER	164,668	0.6	93	622,366	2.3	353		
SEINE RIVER	370,343	0.6	83	1,280,013	2.0	287		
SEVEN OAKS	512,376	0.3	45	2,338,299	1.4	203	19,621	0.0
SOUTHWEST HORIZON	220,768	0.9	151	349,584	1.5	239		
ST. JAMES-ASSINIBOIA	233,781	0.2	29	3,424,922	2.9	425	283,505	0.2
SUNRISE	268,862	0.4	59	2,491,391	3.4	543	644,591	0.9
SWAN VALLEY	174,933	0.7	129	525,352	2.2	388		
TURTLE MOUNTAIN	125,682	0.8	122	342,023	2.3	332		
TURTLE RIVER	102,032	0.8	171	197,700	1.6	332		
WESTERN	180,727	0.7	91	311,654	1.2	157	253,637	1.0
WINNIPEG	829,972	0.2	30	16,220,815	3.7	583	31,528,050	7.1
PROVINCE	10,365,789	0.4	57	61,689,559	2.3	337	54,622,158	2.0
WHITESHELL	32,097	0.8	160	108,771	2.9	541		

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 200: STUDENT SUPPORT SERVICES								
	REGULAR PLACEMENT ⁽¹⁾			OTHER RESOURCE SERVICES			COUNSELLING AND GUIDANCE		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	1,111,564	4.4	555	1,044,391	4.2	521	349,730	1.4	175
BORDER LAND	2,522,190	6.8	1,236	1,481,414	4.0	726	640,025	1.7	314
BRANDON	11,858,588	10.3	1,307	5,229,638	4.6	576	3,139,756	2.7	346
DSFM	4,739,526	4.5	812	3,743,656	3.5	641	2,197,162	2.1	376
EVERGREEN	1,352,488	4.2	654	1,758,829	5.4	851	570,709	1.8	276
FLIN FLON	1,338,646	8.0	1,430	713,969	4.3	763	219,506	1.3	234
FORT LA BOSSE	966,185	4.7	642	759,891	3.7	505	210,784	1.0	140
FRONTIER	11,117,374	6.9	1,753	4,400,877	2.7	694	6,427,703	4.0	1,014
GARDEN VALLEY	3,565,980	6.6	873	2,428,207	4.5	595	1,164,316	2.1	285
HANOVER	6,864,015	6.7	850	6,368,285	6.2	789	2,644,145	2.6	328
INTERLAKE	2,752,805	6.8	941	2,406,133	5.9	822	1,364,368	3.4	466
KELSEY	985,817	4.5	667	1,495,080	6.8	1,012	635,057	2.9	430
LAKESHORE	1,448,859	8.8	1,590	514,723	3.1	565	383,101	2.3	420
LORD SELKIRK	3,544,798	5.5	939	2,673,712	4.2	708	2,011,915	3.1	533
LOUIS RIEL	15,107,526	6.9	927	11,222,172	5.1	689	4,840,540	2.2	297
MOUNTAIN VIEW	1,928,457	4.2	631	2,452,072	5.3	803	1,172,382	2.6	384
MYSTERY LAKE	1,872,286	4.1	686	2,860,117	6.2	1,047	1,236,621	2.7	453
PARK WEST	1,352,488	4.2	654	1,758,829	5.4	851	570,709	1.8	276
PEMBINA TRAILS	15,594,529	8.0	1,030	18,133,845	9.3	1,197	4,340,081	2.2	287
PINE CREEK	362,332	2.1	332	457,888	2.6	419	178,219	1.0	163
PORTAGE LA PRAIRIE	3,005,736	6.5	895	1,735,258	3.8	517	1,452,962	3.2	433
PRAIRIE ROSE	1,155,705	3.5	508	2,251,983	6.7	989	786,951	2.4	346
PRAIRIE SPIRIT	1,245,952	4.1	598	1,849,713	6.0	888	498,858	1.6	240
RED RIVER VALLEY	2,035,718	5.8	899	1,771,854	5.0	782	1,027,290	2.9	454
RIVER EAST TRANSCONA	22,746,768	10.3	1,347	11,474,384	5.2	679	5,039,007	2.3	298
ROLLING RIVER	732,150	2.7	416	1,483,923	5.5	842	520,956	1.9	296
SEINE RIVER	6,254,830	9.8	1,402	3,057,234	4.8	685	2,015,578	3.2	452
SEVEN OAKS	15,870,468	9.5	1,379	7,695,648	4.6	669	3,262,306	2.0	283
SOUTHWEST HORIZON	1,742,608	7.3	1,192	890,178	3.7	609	606,688	2.5	415
ST. JAMES-ASSINIBOIA	14,377,093	12.0	1,785	6,155,337	5.1	764	3,343,128	2.8	415
SUNRISE	5,561,787	7.6	1,211	5,045,976	6.9	1,099	1,004,288	1.4	219
SWAN VALLEY	2,882,833	11.9	2,131	891,103	3.7	659	566,275	2.3	419
TURTLE MOUNTAIN	255,217	1.7	248	1,775,066	11.9	1,724	270,322	1.8	263
TURTLE RIVER	731,675	6.1	1,230	373,289	3.1	627	62,115	0.5	104
WESTERN	1,039,513	4.1	524	1,297,549	5.1	654	626,427	2.5	316
WINNIPEG	23,508,496	5.3	845	25,430,739	5.7	914	7,358,012	1.7	264
PROVINCE	193,533,002	7.1	1,058	145,082,962	5.3	793	62,737,992	2.3	343
WHITESHELL	218,329	5.7	1,086	48,587	1.3	242	48,587	1.3	242

(1) Expenses shown are extra costs associated with special needs students in regular classes, not the total cost of educating those students.

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 300: ADULT LEARNING CENTRES			
	ADMINISTRATION AND OTHER		INSTRUCTION	
	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS				
BORDER LAND	86,578	0.2	284,726	0.8
BRANDON				
DSFM	89,590	0.1	197,116	0.2
EVERGREEN			110,582	0.3
FLIN FLON	19,430	0.1	74,570	0.4
FORT LA BOSSE				
FRONTIER	277,513	0.2	2,094,757	1.3
GARDEN VALLEY				
HANOVER				
INTERLAKE				
KELSEY	182,146	0.8	478,341	2.2
LAKESHORE	71,203	0.4	217,100	1.3
LORD SELKIRK	118,774	0.2	247,789	0.4
LOUIS RIEL	151,081	0.1	1,811,830	0.8
MOUNTAIN VIEW				
MYSTERY LAKE				
PARK WEST			110,582	0.3
PEMBINA TRAILS				
PINE CREEK				
PORTAGE LA PRAIRIE				
PRAIRIE ROSE	67,627	0.2	228,189	0.7
PRAIRIE SPIRIT				
RED RIVER VALLEY				
RIVER EAST TRANSCONA	353,326	0.2	1,169,321	0.5
ROLLING RIVER	33,908	0.1	92,694	0.3
SEINE RIVER	101,174	0.2	220,695	0.3
SEVEN OAKS	843,375	0.5	1,353,230	0.8
SOUTHWEST HORIZON				
ST. JAMES-ASSINIBOIA				
SUNRISE	316,940	0.4	654,199	0.9
SWAN VALLEY				
TURTLE MOUNTAIN			202,247	1.4
TURTLE RIVER				
WESTERN	184,410	0.7	210,858	0.8
WINNIPEG	92,782	0.0	733,027	0.2
PROVINCE	2,989,857	0.1	10,491,853	0.4
WHITESHELL				

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 400: COMMUNITY EDUCATION AND SERVICES							
	CONTINUING EDUCATION		ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS		COMMUNITY SERVICES & RECREATION		PRE-KINDERGARTEN EDUCATION	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS							16,882	0.1
BORDER LAND							51,241	0.1
BRANDON					183,259	0.2	141,367	0.1
DSFM							690,102	0.7
EVERGREEN							113,286	0.3
FLIN FLON							17,866	0.1
FORT LA BOSSE					80,020	0.4	129,168	0.6
FRONTIER					1,147,230	0.7	1,649,138	1.0
GARDEN VALLEY							76,448	0.1
HANOVER							153,256	0.2
INTERLAKE								
KELSEY					47,026	0.2		
LAKESHORE	108,842	0.7					12,346	0.1
LORD SELKIRK	237,564	0.4			215,159	0.3		
LOUIS RIEL	6,859	0.0	259,912	0.1	961,960	0.4	972,058	0.4
MOUNTAIN VIEW							126,762	0.3
MYSTERY LAKE							60,491	0.1
PARK WEST							113,286	0.3
PEMBINA TRAILS					243,018	0.1		
PINE CREEK							12,333	0.1
PORTAGE LA PRAIRIE							59,379	0.1
PRAIRIE ROSE							38,561	0.1
PRAIRIE SPIRIT							41,693	0.1
RED RIVER VALLEY							41,842	0.1
RIVER EAST TRANSCONA	174,382	0.1	224,686	0.1	749,659	0.3	281,033	0.1
ROLLING RIVER							18,078	0.1
SEINE RIVER							802,733	1.3
SEVEN OAKS	233,503	0.1	1,210,023	0.7	1,696,414	1.0	573,097	0.3
SOUTHWEST HORIZON					3,652	0.0	189,676	0.8
ST. JAMES-ASSINIBOIA	452,782	0.4			352,705	0.3	109,652	0.1
SUNRISE							77,304	0.1
SWAN VALLEY							88,912	0.4
TURTLE MOUNTAIN							15,131	0.1
TURTLE RIVER							28,131	0.2
WESTERN					100	0.0	53,082	0.2
WINNIPEG			3,370,806	0.8	159,672	0.0	4,224,319	1.0
PROVINCE	1,213,932	0.0	5,065,427	0.2	5,839,874	0.2	10,978,653	0.4
WHITESHELL					9,542	0.3	103,573	2.7

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 500: DIVISIONAL ADMINISTRATION								
	BOARD OF TRUSTEES			INSTRUCTIONAL MGMT. AND ADMINISTRATION			BUSINESS AND ADMIN. SERVICES		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	149,536	0.6	75	193,789	0.8	97	480,172	1.9	240
BORDER LAND	182,632	0.5	90	169,495	0.5	83	703,071	1.9	345
BRANDON	375,137	0.3	41	607,388	0.5	67	1,769,575	1.5	195
DSFM	650,039	0.6	111	1,740,011	1.6	298	1,427,245	1.4	245
EVERGREEN	143,541	0.4	69	346,903	1.1	168	515,708	1.6	249
FLIN FLON	134,222	0.8	143	112,852	0.7	121	383,575	2.3	410
FORT LA BOSSE	129,229	0.6	86	189,511	0.9	126	368,900	1.8	245
FRONTIER	1,256,805	0.8	198	2,738,172	1.7	432	3,671,387	2.3	579
GARDEN VALLEY	231,202	0.4	57	366,642	0.7	90	760,602	1.4	186
HANOVER	318,926	0.3	40	683,327	0.7	85	1,252,394	1.2	155
INTERLAKE	178,007	0.4	61	417,651	1.0	143	765,580	1.9	262
KELSEY	97,958	0.4	66	168,894	0.8	114	562,870	2.6	381
LAKESHORE	104,214	0.6	114	144,766	0.9	159	347,496	2.1	381
LORD SELKIRK	348,899	0.5	92	371,877	0.6	99	957,671	1.5	254
LOUIS RIEL	729,923	0.3	45	720,852	0.3	44	5,039,953	2.3	309
MOUNTAIN VIEW	220,650	0.5	72	401,282	0.9	131	709,534	1.5	232
MYSTERY LAKE	213,801	0.5	78	506,559	1.1	186	930,482	2.0	341
PARK WEST	143,541	0.4	69	346,903	1.1	168	515,708	1.6	249
PEMBINA TRAILS	716,894	0.4	47	2,155,423	1.1	142	2,059,356	1.1	136
PINE CREEK	106,641	0.6	98	119,919	0.7	110	329,779	1.9	302
PORTAGE LA PRAIRIE	229,225	0.5	68	294,502	0.6	88	576,508	1.3	172
PRAIRIE ROSE	239,323	0.7	105	182,950	0.5	80	565,566	1.7	248
PRAIRIE SPIRIT	237,135	0.8	114	230,102	0.8	110	469,539	1.5	225
RED RIVER VALLEY	179,403	0.5	79	271,165	0.8	120	628,110	1.8	277
RIVER EAST TRANSCONA	713,378	0.3	42	1,797,108	0.8	106	2,852,362	1.3	169
ROLLING RIVER	150,017	0.6	85	176,059	0.7	100	579,987	2.2	329
SEINE RIVER	277,409	0.4	62	427,565	0.7	96	1,289,679	2.0	289
SEVEN OAKS	593,505	0.4	52	1,485,319	0.9	129	1,472,522	0.9	128
SOUTHWEST HORIZON	147,710	0.6	101	225,619	0.9	154	406,526	1.7	278
ST. JAMES-ASSINIBOIA	507,096	0.4	63	959,895	0.8	119	1,486,898	1.2	185
SUNRISE	351,194	0.5	76	362,477	0.5	79	1,391,309	1.9	303
SWAN VALLEY	146,700	0.6	108	198,725	0.8	147	353,253	1.5	261
TURTLE MOUNTAIN	106,058	0.7	103	150,421	1.0	146	270,485	1.8	263
TURTLE RIVER	127,062	1.1	214	55,341	0.5	93	290,420	2.4	488
WESTERN	152,110	0.6	77	195,786	0.8	99	501,067	2.0	253
WINNIPEG	1,363,553	0.3	49	2,993,945	0.7	108	7,203,394	1.6	259
PROVINCE	11,952,675	0.4	65	22,509,195	0.8	123	43,888,683	1.6	240
WHITESHELL	61,011	1.6	304	77,968	2.1	388	86,529	2.3	430

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 500: DIVISIONAL ADMINISTRATION		
	MANAGEMENT INFORMATION SERVICES		
	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	10,710	0.0	5
BORDER LAND	87,469	0.2	43
BRANDON	261,331	0.2	29
DSFM	211,665	0.2	36
EVERGREEN	85,845	0.3	42
FLIN FLON	34,473	0.2	37
FORT LA BOSSE	92,245	0.4	61
FRONTIER	891,423	0.6	141
GARDEN VALLEY	158,354	0.3	39
HANOVER	78,393	0.1	10
INTERLAKE	76,648	0.2	26
KELSEY	100,776	0.5	68
LAKESHORE	19,116	0.1	21
LORD SELKIRK	168,644	0.3	45
LOUIS RIEL	1,061,876	0.5	65
MOUNTAIN VIEW	28,007	0.1	9
MYSTERY LAKE	230,594	0.5	84
PARK WEST	85,845	0.3	42
PEMBINA TRAILS	1,126,020	0.6	74
PINE CREEK	3,447	0.0	3
PORTAGE LA PRAIRIE	53,125	0.1	16
PRAIRIE ROSE	64,699	0.2	28
PRAIRIE SPIRIT	40,915	0.1	20
RED RIVER VALLEY	72,891	0.2	32
RIVER EAST TRANSCONA	1,101,545	0.5	65
ROLLING RIVER	29,215	0.1	17
SEINE RIVER	159,129	0.2	36
SEVEN OAKS	694,941	0.4	60
SOUTHWEST HORIZON	57,783	0.2	40
ST. JAMES-ASSINIBOIA	413,836	0.3	51
SUNRISE	129,826	0.2	28
SWAN VALLEY	15,764	0.1	12
TURTLE MOUNTAIN	26,328	0.2	26
TURTLE RIVER	8,355	0.1	14
WESTERN	55,747	0.2	28
WINNIPEG	936,711	0.2	34
PROVINCE	8,673,691	0.3	47
WHITESHELL			

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 600: INSTRUCTIONAL & OTHER SUPPORT SERVICES								
	CURRICULUM CONSULTING AND DEVELOPMENT ADMINISTRATION			CURRICULUM CONSULTING AND DEVELOPMENT			LIBRARY / MEDIA CENTRE		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS				137,242	0.5	68	230,152	0.9	115
BORDER LAND							273,484	0.7	134
BRANDON	134,779	0.1	15	511,928	0.4	56	829,911	0.7	91
DSFM	239,157	0.2	41	2,144,751	2.0	367	838,773	0.8	144
EVERGREEN	49,111	0.2	24	235,230	0.7	114	74,632	0.2	36
FLIN FLON							117,676	0.7	126
FORT LA BOSSE				61,529	0.3	41	239,219	1.2	159
FRONTIER				4,846,948	3.0	764	2,142,837	1.3	338
GARDEN VALLEY	60,171	0.1	15	292,023	0.5	72	462,262	0.9	113
HANOVER				298,346	0.3	37	901,534	0.9	112
INTERLAKE							441,710	1.1	151
KELSEY	26,988	0.1	18	81,060	0.4	55	208,241	0.9	141
LAKESHORE							134,403	0.8	147
LORD SELKIRK				111,066	0.2	29	556,524	0.9	147
LOUIS RIEL	211,915	0.1	13	1,790,329	0.8	110	5,019,187	2.3	308
MOUNTAIN VIEW	39,468	0.1	13	353,506	0.8	116	541,806	1.2	177
MYSTERY LAKE				783,306	1.7	287	894,158	1.9	327
PARK WEST	49,111	0.2	24	235,230	0.7	114	74,632	0.2	36
PEMBINA TRAILS	254,902	0.1	17	565,101	0.3	37	4,512,451	2.3	298
PINE CREEK							302,263	1.7	277
PORTAGE LA PRAIRIE	91,094	0.2	27	115,700	0.3	34	390,489	0.8	116
PRAIRIE ROSE				141,687	0.4	62	343,360	1.0	151
PRAIRIE SPIRIT				154,824	0.5	74	448,341	1.5	215
RED RIVER VALLEY	7,916	0.0	3	118,133	0.3	52	191,318	0.5	84
RIVER EAST TRANSCONA	501,651	0.2	30	1,196,012	0.5	71	4,750,928	2.1	281
ROLLING RIVER	20,577	0.1	12	106,076	0.4	60	226,580	0.8	129
SEINE RIVER	108,514	0.2	24	647,387	1.0	145	530,694	0.8	119
SEVEN OAKS	89,460	0.1	8	317,053	0.2	28	1,874,379	1.1	163
SOUTHWEST HORIZON				67,656	0.3	46	199,820	0.8	137
ST. JAMES-ASSINIBOIA	26,468	0.0	3	1,114,964	0.9	138	1,264,485	1.1	157
SUNRISE				503,679	0.7	110	630,720	0.9	137
SWAN VALLEY	17,544	0.1	13				195,164	0.8	144
TURTLE MOUNTAIN				52,298	0.4	51	104,959	0.7	102
TURTLE RIVER							107,807	0.9	181
WESTERN							230,218	0.9	116
WINNIPEG	1,141,223	0.3	41	1,252,403	0.3	45	2,590,831	0.6	93
PROVINCE	3,070,049	0.1	17	18,235,467	0.7	100	32,875,948	1.2	180
WHITESHELL							12,281	0.3	61

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 600: INSTRUCTIONAL & OTHER SUPPORT SERVICES					
	PROFESSIONAL AND STAFF DEVELOPMENT			OTHER ⁽¹⁾		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	150,989	0.6	75	17,476	0.1	9
BORDER LAND	208,176	0.6	102	856,671	2.3	420
BRANDON	1,146,480	1.0	126	95,409	0.1	11
DSFM	424,235	0.4	73	219,171	0.2	38
EVERGREEN	222,477	0.7	108			
FLIN FLON	73,909	0.4	79	51,169	0.3	55
FORT LA BOSSE	78,617	0.4	52	1,500	0.0	1
FRONTIER	3,674,530	2.3	579	161,967	0.1	26
GARDEN VALLEY	549,146	1.0	134	402,928	0.7	99
HANOVER	577,976	0.6	72	225,069	0.2	28
INTERLAKE	401,068	1.0	137	147,961	0.4	51
KELSEY	55,191	0.3	37			
LAKESHORE	126,416	0.8	139	25,861	0.2	28
LORD SELKIRK	173,185	0.3	46	165,275	0.3	44
LOUIS RIEL	1,077,754	0.5	66	576,728	0.3	35
MOUNTAIN VIEW	270,009	0.6	88	300,615	0.7	98
MYSTERY LAKE	102,433	0.2	38			
PARK WEST	222,477	0.7	108			
PEMBINA TRAILS	1,607,623	0.8	106	750,557	0.4	50
PINE CREEK	113,174	0.7	104	3,790	0.0	3
PORTAGE LA PRAIRIE	398,857	0.9	119	760,256	1.7	226
PRAIRIE ROSE	330,838	1.0	145	1,509	0.0	1
PRAIRIE SPIRIT	142,874	0.5	69	9,119	0.0	4
RED RIVER VALLEY	256,767	0.7	113	150,003	0.4	66
RIVER EAST TRANSCONA	1,716,029	0.8	102	661,850	0.3	39
ROLLING RIVER	108,452	0.4	62	35,386	0.1	20
SEINE RIVER	370,099	0.6	83	103,283	0.2	23
SEVEN OAKS	1,089,139	0.7	95	1,877,423	1.1	163
SOUTHWEST HORIZON	63,022	0.3	43	33,257	0.1	23
ST. JAMES-ASSINIBOIA	1,666,140	1.4	207	423,726	0.4	53
SUNRISE	339,307	0.5	74	103,741	0.1	23
SWAN VALLEY	146,485	0.6	108	21,409	0.1	16
TURTLE MOUNTAIN	107,640	0.7	105	75,195	0.5	73
TURTLE RIVER	35,553	0.3	60	88,405	0.7	149
WESTERN	75,980	0.3	38	235,918	0.9	119
WINNIPEG	2,580,963	0.6	93	2,812,813	0.6	101
PROVINCE	20,684,010	0.8	113	11,395,440	0.4	62
WHITESHELL	38,472	1.0	191	70,434	1.9	350

(1) Includes food services, health services, and other activities related to instructional and other support not included in previous programs.

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 700: TRANSPORTATION OF PUPILS					
	ADMINISTRATION		REGULAR		ALLOWANCES IN LIEU OF TRANSPORTATION	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	89,560	0.4	1,239,474	4.9	4,008	0.0
BORDER LAND	152,284	0.4	2,236,153	6.0		
BRANDON	242,017	0.2	2,389,379	2.1	1,470	0.0
DSFM	238,931	0.2	10,506,287	10.0	260,819	0.2
EVERGREEN	62,833	0.2	1,948,782	6.0	545	0.0
FLIN FLON			400,839	2.4		
FORT LA BOSSE	71,946	0.3	1,697,532	8.2		
FRONTIER	337,867	0.2	9,001,698	5.6	75,085	0.0
GARDEN VALLEY	133,891	0.2	2,929,315	5.4	18,041	0.0
HANOVER	297,952	0.3	3,830,798	3.8	2,129	0.0
INTERLAKE	150,113	0.4	2,407,461	5.9		
KELSEY	90,406	0.4	363,222	1.6	3,155	0.0
LAKESHORE	103,217	0.6	1,600,491	9.7		
LORD SELKIRK	197,333	0.3	2,744,281	4.3	3,478	0.0
LOUIS RIEL	469,613	0.2	5,102,617	2.3		
MOUNTAIN VIEW	215,178	0.5	2,844,271	6.2	6,345	0.0
MYSTERY LAKE			50,000	0.1	185,145	0.4
PARK WEST	62,833	0.2	1,948,782	6.0	545	0.0
PEMBINA TRAILS	416,677	0.2	3,066,498	1.6	28,820	0.0
PINE CREEK	127,710	0.7	1,381,656	8.0		
PORTAGE LA PRAIRIE	138,760	0.3	1,225,913	2.7	331	0.0
PRAIRIE ROSE	174,013	0.5	2,237,513	6.7		
PRAIRIE SPIRIT	132,595	0.4	2,343,832	7.7		
RED RIVER VALLEY	175,917	0.5	2,866,764	8.1	33,239	0.1
RIVER EAST TRANSCONA	404,348	0.2	5,010,823	2.3	580	0.0
ROLLING RIVER	71,017	0.3	1,893,311	7.1	6,713	0.0
SEINE RIVER	303,691	0.5	4,045,519	6.3		
SEVEN OAKS	356,802	0.2	4,160,226	2.5		
SOUTHWEST HORIZON	119,061	0.5	2,068,620	8.6		
ST. JAMES-ASSINIBOIA	142,997	0.1	2,580,117	2.1		
SUNRISE	408,751	0.6	5,116,873	7.0	1,127	0.0
SWAN VALLEY	135,661	0.6	1,650,052	6.8		
TURTLE MOUNTAIN	70,473	0.5	1,088,314	7.3		
TURTLE RIVER	42,120	0.3	1,170,890	9.7	161	0.0
WESTERN	94,103	0.4	960,322	3.8	12,200	0.0
WINNIPEG	789,905	0.2	7,344,188	1.7		
PROVINCE	7,020,575	0.3	103,452,813	3.8	643,936	0.0
WHITESHELL					14,020	0.4

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 700: TRANSPORTATION OF PUPILS			
	BOARDING OF STUDENTS		FIELD TRIPS AND OTHER	
	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS			145,711	0.6
BORDER LAND			312,594	0.8
BRANDON			88,137	0.1
DSFM			767,244	0.7
EVERGREEN				
FLIN FLON			118,025	0.7
FORT LA BOSSE			18,971	0.1
FRONTIER	3,242,508	2.0	1,307,715	0.8
GARDEN VALLEY			4,946	0.0
HANOVER			428,097	0.4
INTERLAKE			192,579	0.5
KELSEY			34,944	0.2
LAKESHORE				
LORD SELKIRK			8,263	0.0
LOUIS RIEL			91,790	0.0
MOUNTAIN VIEW	175,414	0.4		
MYSTERY LAKE			164,548	0.4
PARK WEST				
PEMBINA TRAILS			642,848	0.3
PINE CREEK			19,865	0.1
PORTAGE LA PRAIRIE			34,969	0.1
PRAIRIE ROSE			61,811	0.2
PRAIRIE SPIRIT			88,493	0.3
RED RIVER VALLEY			184,014	0.5
RIVER EAST TRANSCONA			60,511	0.0
ROLLING RIVER			81,579	0.3
SEINE RIVER			101,982	0.2
SEVEN OAKS			452,710	0.3
SOUTHWEST HORIZON			23,464	0.1
ST. JAMES-ASSINIBOIA			128,300	0.1
SUNRISE			219,186	0.3
SWAN VALLEY			83,510	0.3
TURTLE MOUNTAIN			51,916	0.3
TURTLE RIVER			28,501	0.2
WESTERN			80,726	0.3
WINNIPEG			561,437	0.1
PROVINCE	3,417,922	0.1	6,589,386	0.2
WHITESHELL			69,490	1.8

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 800: OPERATIONS AND MAINTENANCE					
	ADMINISTRATION		SCHOOL BUILDINGS			
			MAINTENANCE		REPAIRS	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	74,888	0.3	2,011,980	8.0	290,583	1.2
BORDER LAND	134,128	0.4	2,996,606	8.0	340,455	0.9
BRANDON	301,824	0.3	8,452,152	7.4	649,990	0.6
DSFM	524,160	0.5	10,803,784	10.2	464,724	0.4
EVERGREEN	55,128	0.2	3,382,645	10.4	641,705	2.0
FLIN FLON	113,443	0.7	2,354,792	14.1	113,567	0.7
FORT LA BOSSE	71,865	0.3	1,767,377	8.5	191,229	0.9
FRONTIER	1,077,845	0.7	22,116,251	13.7	2,742,983	1.7
GARDEN VALLEY	123,282	0.2	4,652,991	8.6	290,542	0.5
HANOVER	734,621	0.7	8,175,790	8.0	399,545	0.4
INTERLAKE	166,632	0.4	3,216,932	7.9	171,081	0.4
KELSEY	86,049	0.4	2,425,276	11.0	98,103	0.4
LAKESHORE	68,785	0.4	1,378,283	8.4	82,859	0.5
LORD SELKIRK	140,737	0.2	5,836,835	9.1	316,030	0.5
LOUIS RIEL	738,283	0.3	22,178,683	10.1	657,705	0.3
MOUNTAIN VIEW	154,792	0.3	5,237,303	11.4	147,853	0.3
MYSTERY LAKE	211,672	0.5	5,185,490	11.3	441,337	1.0
PARK WEST	55,128	0.2	3,382,645	10.4	641,705	2.0
PEMBINA TRAILS	1,095,503	0.6	16,942,774	8.7	920,531	0.5
PINE CREEK	160,341	0.9	1,416,754	8.2	79,895	0.5
PORTAGE LA PRAIRIE	110,453	0.2	4,069,744	8.8	269,635	0.6
PRAIRIE ROSE	154,307	0.5	2,739,714	8.2	111,575	0.3
PRAIRIE SPIRIT	100,079	0.3	3,089,287	10.1	190,635	0.6
RED RIVER VALLEY	92,425	0.3	2,566,117	7.3	394,437	1.1
RIVER EAST TRANSCONA	1,165,138	0.5	20,915,930	9.4	332,993	0.2
ROLLING RIVER	81,661	0.3	3,498,387	13.0	131,831	0.5
SEINE RIVER	186,406	0.3	5,417,853	8.5	230,267	0.4
SEVEN OAKS	657,370	0.4	12,866,617	7.7	805,405	0.5
SOUTHWEST HORIZON	117,721	0.5	2,147,376	9.0	152,085	0.6
ST. JAMES-ASSINIBOIA	452,128	0.4	9,362,687	7.8	1,119,379	0.9
SUNRISE	196,297	0.3	6,037,394	8.2	279,524	0.4
SWAN VALLEY	107,291	0.4	1,938,593	8.0	308,377	1.3
TURTLE MOUNTAIN	46,169	0.3	991,694	6.7	102,393	0.7
TURTLE RIVER	36,045	0.3	1,038,640	8.6	51,753	0.4
WESTERN	93,537	0.4	1,904,057	7.5	464,546	1.8
WINNIPEG	1,640,386	0.4	45,404,492	10.2	6,350,317	1.4
PROVINCE	11,326,519	0.4	257,903,925	9.4	20,977,574	0.8
WHITESHELL	32,097	0.8	572,714	15.1		

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 800: OPERATIONS AND MAINTENANCE			
	OTHER BUILDINGS		GROUNDS	
	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	82,524	0.3	30,311	0.1
BORDER LAND	288,687	0.8	132,879	0.4
BRANDON	389,029	0.3	215,653	0.2
DSFM	534,489	0.5	792,573	0.8
EVERGREEN	73,620	0.2	104,086	0.3
FLIN FLON	22,603	0.1	38,654	0.2
FORT LA BOSSE	98,246	0.5	54,287	0.3
FRONTIER	5,218,064	3.2	73,644	0.0
GARDEN VALLEY	109,723	0.2	151,015	0.3
HANOVER	176,695	0.2	494,447	0.5
INTERLAKE	158,018	0.4	108,163	0.3
KELSEY	106,996	0.5	7,261	0.0
LAKESHORE	109,863	0.7	21,507	0.1
LORD SELKIRK	175,507	0.3	86,880	0.1
LOUIS RIEL	528,166	0.2	603,328	0.3
MOUNTAIN VIEW	175,533	0.4	71,182	0.2
MYSTERY LAKE	134,257	0.3	117,571	0.3
PARK WEST	73,620	0.2	104,086	0.3
PEMBINA TRAILS	507,537	0.3	1,423,602	0.7
PINE CREEK	51,671	0.3	70,324	0.4
PORTAGE LA PRAIRIE	124,993	0.3	179,442	0.4
PRAIRIE ROSE	142,542	0.4	135,255	0.4
PRAIRIE SPIRIT	111,242	0.4	59,581	0.2
RED RIVER VALLEY	241,368	0.7	154,487	0.4
RIVER EAST TRANSCONA	457,973	0.2	680,789	0.3
ROLLING RIVER	183,510	0.7	78,090	0.3
SEINE RIVER	158,695	0.2	122,838	0.2
SEVEN OAKS	784,326	0.5	428,004	0.3
SOUTHWEST HORIZON	64,906	0.3	88,364	0.4
ST. JAMES-ASSINIBOIA	711,240	0.6	396,701	0.3
SUNRISE	433,081	0.6	443,204	0.6
SWAN VALLEY	186,346	0.8	155,168	0.6
TURTLE MOUNTAIN	142,360	1.0	4,405	0.0
TURTLE RIVER	42,129	0.3	33,633	0.3
WESTERN	43,266	0.2	72,226	0.3
WINNIPEG	2,277,321	0.5	1,614,194	0.4
PROVINCE	15,120,146	0.6	9,347,834	0.3
WHITESHELL			24,710	0.7

Analysis of Expense by Program (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FUNCTION 900: FISCAL					
	INTEREST AND BANK CHARGES		BAD DEBT		HEALTH AND EDUCATION LEVY	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	18,608	0.1			418,734	1.7
BORDER LAND	59,922	0.2			569,223	1.5
BRANDON	7,973	0.0			1,935,145	1.7
DSFM	12,747	0.0	1,315	0.0	1,512,836	1.4
EVERGREEN	49,186	0.2			467,745	1.4
FLIN FLON	27,722	0.2			251,500	1.5
FORT LA BOSSE	97,707	0.5			333,258	1.6
FRONTIER	466,949	0.3			1,366,604	0.8
GARDEN VALLEY	39,398	0.1			851,755	1.6
HANOVER	259,791	0.3			1,659,724	1.6
INTERLAKE	55,525	0.1			678,921	1.7
KELSEY	1,904	0.0	194	0.0	366,733	1.7
LAKESHORE	2,726	0.0			254,413	1.5
LORD SELKIRK	187,557	0.3			1,039,163	1.6
LOUIS RIEL	97,400	0.0			3,545,178	1.6
MOUNTAIN VIEW	104,984	0.2			705,600	1.5
MYSTERY LAKE	7,610	0.0			811,966	1.8
PARK WEST	49,186	0.2			467,745	1.4
PEMBINA TRAILS	449,379	0.2			3,227,674	1.7
PINE CREEK	16,719	0.1			290,241	1.7
PORTAGE LA PRAIRIE	10,626	0.0			743,471	1.6
PRAIRIE ROSE	106,030	0.3			547,560	1.6
PRAIRIE SPIRIT	76,952	0.3			490,929	1.6
RED RIVER VALLEY	383,453	1.1	654	0.0	547,065	1.5
RIVER EAST TRANSCONA	200,663	0.1			3,687,269	1.7
ROLLING RIVER	27,094	0.1			403,238	1.5
SEINE RIVER	86,460	0.1			1,140,607	1.8
SEVEN OAKS	232,514	0.1	8,873	0.0	2,664,029	1.6
SOUTHWEST HORIZON					380,526	1.6
ST. JAMES-ASSINIBOIA	78,035	0.1			2,044,032	1.7
SUNRISE	384,414	0.5			1,154,682	1.6
SWAN VALLEY	4,529	0.0			400,815	1.7
TURTLE MOUNTAIN	76,950	0.5	74	0.0	239,080	1.6
TURTLE RIVER	2,099	0.0			181,737	1.5
WESTERN	70,087	0.3			418,625	1.7
WINNIPEG	57,688	0.0			7,534,161	1.7
PROVINCE	3,810,587	0.1	11,110	0.0	43,331,984	1.6
WHITESHELL	2,182	0.1			34,870	0.9

Analysis of Transportation Expenses

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	REGULAR TRANSPORTATION (PROGRAM 720)						
	AMOUNT	TRANSPORTED PUPILS	PER PUPIL	TOTAL KM (ROUTES)	COST PER KM	LOADED KM	COST PER KM
BEAUTIFUL PLAINS	1,239,474	690	1,796	575,484	2.15	437,750	2.83
BORDER LAND	2,236,153	1,459	1,533	1,072,708	2.08	669,032	3.34
BRANDON	2,389,379	3,054	782	821,536	2.91	502,628	4.75
DSFM	10,506,287	4,344	2,419	3,338,652	3.15	1,738,866	6.04
EVERGREEN	1,948,782	818	2,382	1,037,136	1.88	701,592	2.78
FLIN FLON	400,839	160	2,505	61,305	6.54	38,430	10.43
FORT LA BOSSE	1,697,532	723	2,348	984,778	1.72	623,737	2.72
FRONTIER	9,001,698	4,993	1,803	1,339,000	6.72	812,105	11.08
GARDEN VALLEY	2,929,315	2,173	1,348	729,987	4.01	419,802	6.98
HANOVER	3,830,798	4,821	795	1,318,299	2.91	772,671	4.96
INTERLAKE	2,407,461	1,920	1,254	940,295	2.56	508,972	4.73
KELSEY	363,222	340	1,068	169,087	2.15	103,137	3.52
LAKESHORE	1,600,491	621	2,577	840,885	1.90	512,583	3.12
LORD SELKIRK	2,744,281	2,555	1,074	988,573	2.78	655,763	4.18
LOUIS RIEL	5,102,617	3,041	1,678	1,043,628	4.89	471,630	10.82
MOUNTAIN VIEW	2,844,271	1,616	1,760	1,305,819	2.18	949,541	3.00
MYSTERY LAKE	50,000						
PARK WEST	1,948,782	818	2,382	1,037,136	1.88	701,592	2.78
PEMBINA TRAILS	3,066,498	3,313	926	653,864	4.69	369,232	8.31
PINE CREEK	1,381,656	575	2,403	659,088	2.10	411,056	3.36
PORTAGE LA PRAIRIE	1,225,913	1,432	856	581,077	2.11	380,827	3.22
PRAIRIE ROSE	2,237,513	1,547	1,446	1,136,292	1.97	722,126	3.10
PRAIRIE SPIRIT	2,343,832	1,170	2,003	1,436,120	1.63	863,328	2.71
RED RIVER VALLEY	2,866,764	1,372	2,089	1,352,377	2.12	918,380	3.12
RIVER EAST TRANSCONA	5,010,823	3,782	1,325	1,149,122	4.36	775,667	6.46
ROLLING RIVER	1,893,311	894	2,118	839,592	2.26	514,962	3.68
SEINE RIVER	4,045,519	2,655	1,524	1,522,022	2.66	895,104	4.52
SEVEN OAKS	4,160,226	2,865	1,452	752,862	5.53	404,613	10.28
SOUTHWEST HORIZON	2,068,620	694	2,981	988,566	2.09	587,430	3.52
ST. JAMES-ASSINIBOIA	2,580,117	1,570	1,643	556,000	4.64	291,000	8.87
SUNRISE	5,116,873	3,643	1,405	2,209,106	2.32	1,400,030	3.65
SWAN VALLEY	1,650,052	1,209	1,365	751,696	2.20	644,336	2.56
TURTLE MOUNTAIN	1,088,314	428	2,543	563,762	1.93	384,907	2.83
TURTLE RIVER	1,170,890	381	3,073	673,806	1.74	467,016	2.51
WESTERN	960,322	1,095	877	282,168	3.40	161,946	5.93
WINNIPEG	7,344,188	1,703	4,313	484,530	15.16	437,505	16.79
PROVINCE	103,452,813	64,474	1,605	34,196,358	3.03	21,249,297	4.87
WHITESHELL		N/A		N/A		N/A	

Analysis of Transportation Expenses (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	ADMINISTRATION, REGULAR AND OTHER (PROGRAMS 710, 720 AND 790)		
	AMOUNT	TOTAL KM (LOG BOOK)	COST PER KM
BEAUTIFUL PLAINS	1,474,745	635,766	2.32
BORDER LAND	2,701,031	1,078,200	2.51
BRANDON	2,719,533	828,391	3.28
DSFM	11,512,462	N/A	
EVERGREEN	2,011,615	972,629	2.07
FLIN FLON	518,864	113,859	4.56
FORT LA BOSSE	1,788,449	1,033,888	1.73
FRONTIER	10,647,280	1,449,000	7.35
GARDEN VALLEY	3,068,152	821,585	3.73
HANOVER	4,556,847	1,500,810	3.04
INTERLAKE	2,750,153	981,628	2.80
KELSEY	488,572	232,393	2.10
LAKESHORE	1,703,708	809,325	2.11
LORD SELKIRK	2,949,877	988,573	2.98
LOUIS RIEL	5,664,020	1,801,408	3.14
MOUNTAIN VIEW	3,059,449	1,380,819	2.22
MYSTERY LAKE	214,548	N/A	
PARK WEST	2,011,615	972,629	2.07
PEMBINA TRAILS	4,126,023	829,313	4.98
PINE CREEK	1,529,231	653,747	2.34
PORTAGE LA PRAIRIE	1,399,642	531,310	2.63
PRAIRIE ROSE	2,473,337	1,061,750	2.33
PRAIRIE SPIRIT	2,564,920	1,321,903	1.94
RED RIVER VALLEY	3,226,695	1,484,365	2.17
RIVER EAST TRANSCONA	5,475,682	1,195,125	4.58
ROLLING RIVER	2,045,907	845,237	2.42
SEINE RIVER	4,451,192	1,592,126	2.80
SEVEN OAKS	4,969,738	1,110,275	4.48
SOUTHWEST HORIZON	2,211,145	913,582	2.42
ST. JAMES-ASSINIBOIA	2,851,414	630,000	4.53
SUNRISE	5,744,810	2,241,019	2.56
SWAN VALLEY	1,869,223	647,282	2.89
TURTLE MOUNTAIN	1,210,703	535,892	2.26
TURTLE RIVER	1,241,511	754,241	1.65
WESTERN	1,135,151	316,047	3.59
WINNIPEG	8,695,530	992,035	8.77
PROVINCE	117,062,774	33,256,151	3.52
WHITESHELL	69,490	N/A	

Analysis of Operations and Maintenance Expenses for School Buildings

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	MAINTENANCE				REPAIRS AND REPLACEMENTS	
	AMOUNT	COST PER PUPIL	COST PER SQ FT ⁽¹⁾	SQ FT PER PUPIL ⁽²⁾	AMOUNT	COST PER SQ FT ⁽¹⁾
BEAUTIFUL PLAINS	2,011,980	1,004	6.56	153	290,583	0.95
BORDER LAND	2,996,606	1,469	7.03	209	340,455	0.80
BRANDON	8,452,152	932	7.53	124	649,990	0.58
DSFM	10,803,784	1,851	9.99	185	464,724	0.43
EVERGREEN	3,382,645	1,636	11.61	141	641,705	2.20
FLIN FLON	2,354,792	2,516	11.23	224	113,567	0.54
FORT LA BOSSE	1,767,377	1,175	6.69	176	191,229	0.72
FRONTIER	22,116,251	3,488	15.45	226	2,742,983	1.92
GARDEN VALLEY	4,652,991	1,140	6.53	175	290,542	0.41
HANOVER	8,175,790	1,013	7.29	139	399,545	0.36
INTERLAKE	3,216,932	1,099	7.18	153	171,081	0.38
KELSEY	2,425,276	1,642	7.11	231	98,103	0.29
LAKESHORE	1,378,283	1,512	5.91	256	82,859	0.36
LORD SELKIRK	5,836,835	1,547	8.21	188	316,030	0.44
LOUIS RIEL	22,178,683	1,361	9.57	142	657,705	0.28
MOUNTAIN VIEW	5,237,303	1,714	6.80	252	147,853	0.19
MYSTERY LAKE	5,185,490	1,899	11.08	171	441,337	0.94
PARK WEST	3,382,645	1,636	7.63	214	641,705	1.45
PEMBINA TRAILS	16,942,774	1,119	9.16	122	920,531	0.50
PINE CREEK	1,416,754	1,297	6.75	192	79,895	0.38
PORTAGE LA PRAIRIE	4,069,744	1,212	6.87	176	269,635	0.46
PRAIRIE ROSE	2,739,714	1,203	7.15	168	111,575	0.29
PRAIRIE SPIRIT	3,089,287	1,483	6.38	232	190,635	0.39
RED RIVER VALLEY	2,566,117	1,133	6.75	168	394,437	1.04
RIVER EAST TRANSCONA	20,915,930	1,238	8.44	147	332,993	0.13
ROLLING RIVER	3,498,387	1,986	10.90	182	131,831	0.41
SEINE RIVER	5,417,853	1,214	9.24	131	230,267	0.39
SEVEN OAKS	12,866,617	1,118	8.88	126	805,405	0.56
SOUTHWEST HORIZON	2,147,376	1,469	6.82	216	152,085	0.48
ST. JAMES-ASSINIBOIA	9,362,687	1,162	6.42	181	1,119,379	0.77
SUNRISE	6,037,394	1,315	8.00	164	279,524	0.37
SWAN VALLEY	1,938,593	1,433	6.67	215	308,377	1.06
TURTLE MOUNTAIN	991,694	963	5.43	177	102,393	0.56
TURTLE RIVER	1,038,640	1,746	5.67	308	51,753	0.28
WESTERN	1,904,057	960	8.60	112	464,546	2.10
WINNIPEG	45,404,492	1,632	8.86	184	6,350,317	1.24
PROVINCE	257,903,925	1,410	8.62	164	20,977,574	0.70
WHITESHELL	572,714	2,849	7.84	363		

(1) Based on area (square footage) of active school buildings as at September 29, 2022. Includes rented and leased space.

(2) Square footage (as per note above) divided by total FTE enrolment (from page 7).

Analysis of Information Technology Expenses

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	INFORMATION TECHNOLOGY EXPENSES ⁽¹⁾								
	SALARIES			SERVICES			EQUIPMENT ⁽²⁾		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	205,939	0.8	103	180,939	0.7	90	304,951	1.2	152
BORDER LAND	294,743	0.8	144	244,510	0.7	120	597,620	1.6	293
BRANDON	445,618	0.4	49	731,947	0.6	81	1,237,440	1.1	136
DSFM	336,344	0.3	58	1,081,044	1.0	185	548,058	0.5	94
EVERGREEN	302,014	0.9	146	135,785	0.4	66	287,039	0.9	139
FLIN FLON				201,071	1.2	215	38,131	0.2	41
FORT LA BOSSE	64,829	0.3	43	139,687	0.7	93	122,017	0.6	81
FRONTIER	398,272	0.2	63				2,645,427	1.6	417
GARDEN VALLEY	545,700	1.0	134	303,357	0.6	74	1,665,728	3.1	408
HANOVER	729,837	0.7	90	379,025	0.4	47	2,200,401	2.2	273
INTERLAKE	348,265	0.9	119	128,689	0.3	44	440,471	1.1	151
KELSEY	125,522	0.6	85	77,166	0.3	52	109,030	0.5	74
LAKESHORE	104,185	0.6	114	46,034	0.3	51	188,592	1.1	207
LORD SELKIRK	511,374	0.8	135	622,689	1.0	165	770,115	1.2	204
LOUIS RIEL	986,940	0.5	61	1,822,933	0.8	112	1,728,917	0.8	106
MOUNTAIN VIEW	414,264	0.9	136	736,590	1.6	241	313,529	0.7	103
MYSTERY LAKE	165,818	0.4	61	219,103	0.5	80	284,954	0.6	104
PARK WEST	302,014	0.9	146	135,785	0.4	66	287,039	0.9	139
PEMBINA TRAILS	1,558,916	0.8	103	1,407,369	0.7	93	1,515,400	0.8	100
PINE CREEK	183,830	1.1	168	152,648	0.9	140	101,581	0.6	93
PORTAGE LA PRAIRIE	353,585	0.8	105	335,708	0.7	100	629,953	1.4	188
PRAIRIE ROSE	290,380	0.9	128	165,901	0.5	73	286,713	0.9	126
PRAIRIE SPIRIT	315,667	1.0	152	358,791	1.2	172	195,590	0.6	94
RED RIVER VALLEY	256,854	0.7	113	310,117	0.9	137	315,794	0.9	139
RIVER EAST TRANSCONA	1,152,172	0.5	68	926,913	0.4	55	(240,520)	(0.1)	(14)
ROLLING RIVER	216,494	0.8	123	202,569	0.8	115	365,125	1.4	207
SEINE RIVER	302,610	0.5	68	780,362	1.2	175	882,360	1.4	198
SEVEN OAKS	365,671	0.2	32	856,586	0.5	74	1,301,484	0.8	113
SOUTHWEST HORIZON	168,200	0.7	115	121,447	0.5	83	100,438	0.4	69
ST. JAMES-ASSINIBOIA	670,411	0.6	83	683,542	0.6	85	925,276	0.8	115
SUNRISE	445,414	0.6	97	774,103	1.1	169	210,399	0.3	46
SWAN VALLEY	254,787	1.1	188	179,761	0.7	133	384,292	1.6	284
TURTLE MOUNTAIN	145,464	1.0	141	133,969	0.9	130	188,017	1.3	183
TURTLE RIVER	134,674	1.1	226	97,868	0.8	164	161,382	1.3	271
WESTERN	267,073	1.1	135	87,783	0.3	44	207,514	0.8	105
WINNIPEG	1,941,511	0.4	70	1,502,519	0.3	54	3,127,494	0.7	112
PROVINCE	15,305,391	0.6	84	16,264,310	0.6	89	24,427,751	0.9	134
WHITESHELL				72,795	1.9	362	13,331	0.4	66

(1) Excludes Information Technology Expenses in Function 300 (Adult Learning Centres) and Function 400 (Community Education and Services), and Management Information Services in Function 500. Total expenses for Management Information Services are included on page 38 and form part of total Information Technology Expenses.

(2) Capitalized Information Technology equipment is reported on page 48.

Analysis of Information Technology Expenses (continued)

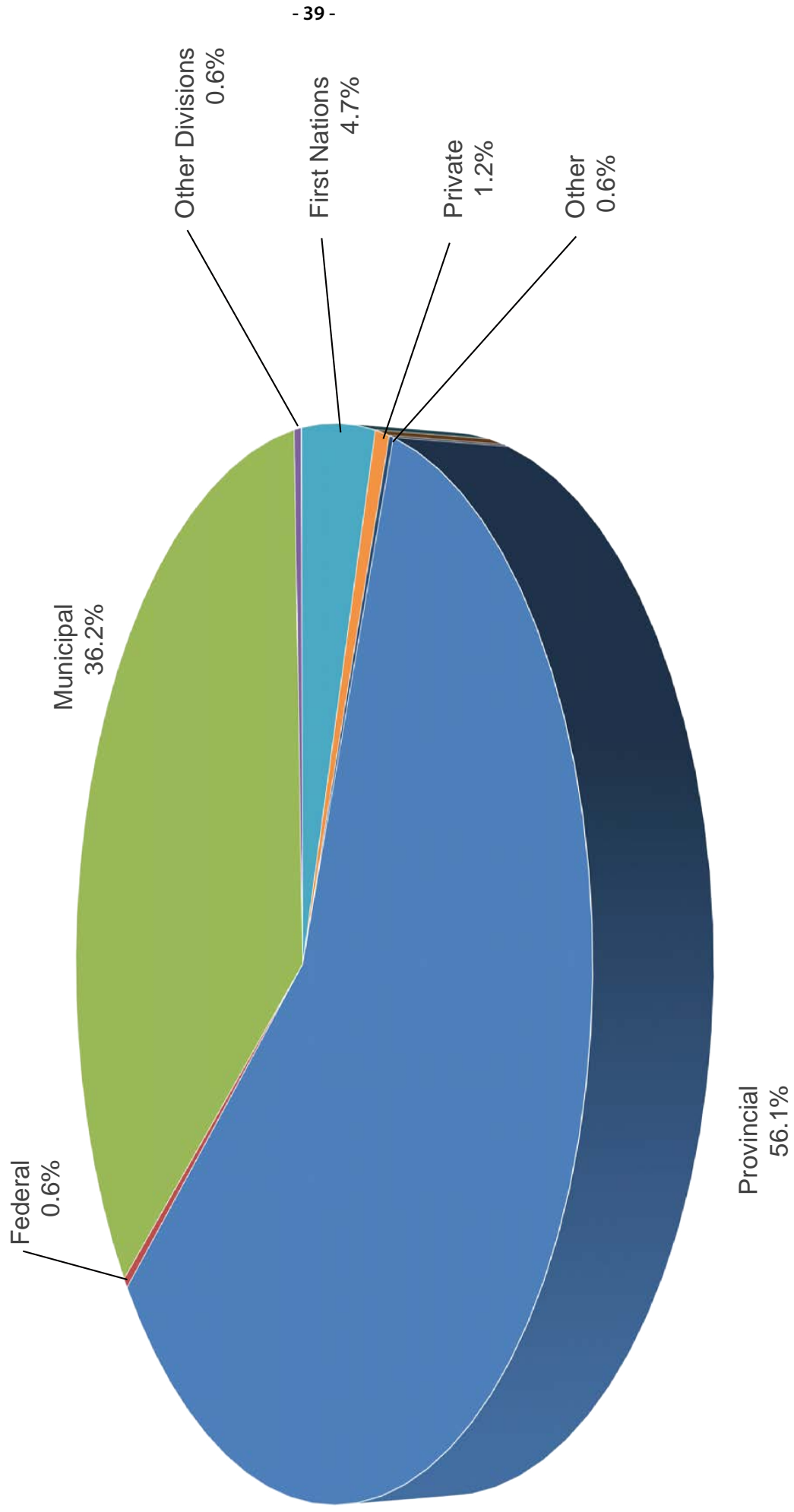
Operating Fund 2022/23 Actual

DIVISION / DISTRICT	INFORMATION TECHNOLOGY EXPENSES ⁽¹⁾					
	MANAGEMENT INFORMATION SERVICES ⁽²⁾			TOTAL		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	10,710	0.0	5	702,539	2.8	351
BORDER LAND	87,469	0.2	43	1,224,342	3.3	600
BRANDON	261,331	0.2	29	2,676,336	2.3	295
DSFM	211,665	0.2	36	2,177,111	2.1	373
EVERGREEN	85,845	0.3	42	810,683	2.5	392
FLIN FLON	34,473	0.2	37	273,675	1.6	292
FORT LA BOSSE	92,245	0.4	61	418,778	2.0	278
FRONTIER	891,423	0.6	141	3,935,122	2.4	621
GARDEN VALLEY	158,354	0.3	39	2,673,139	4.9	655
HANOVER	78,393	0.1	10	3,387,656	3.3	420
INTERLAKE	76,648	0.2	26	994,073	2.4	340
KELSEY	100,776	0.5	68	412,494	1.9	279
LAKESHORE	19,116	0.1	21	357,927	2.2	393
LORD SELKIRK	168,644	0.3	45	2,072,822	3.2	549
LOUIS RIEL	1,061,876	0.5	65	5,600,666	2.6	344
MOUNTAIN VIEW	28,007	0.1	9	1,492,390	3.3	488
MYSTERY LAKE	230,594	0.5	84	900,469	2.0	330
PARK WEST	85,845	0.3	42	810,683	2.5	392
PEMBINA TRAILS	1,126,020	0.6	74	5,607,705	2.9	370
PINE CREEK	3,447	0.0	3	441,506	2.6	404
PORTAGE LA PRAIRIE	53,125	0.1	16	1,372,371	3.0	409
PRAIRIE ROSE	64,699	0.2	28	807,693	2.4	355
PRAIRIE SPIRIT	40,915	0.1	20	910,963	3.0	437
RED RIVER VALLEY	72,891	0.2	32	955,656	2.7	422
RIVER EAST TRANSCONA	1,101,545	0.5	65	2,940,110	1.3	174
ROLLING RIVER	29,215	0.1	17	813,403	3.0	462
SEINE RIVER	159,129	0.2	36	2,124,461	3.3	476
SEVEN OAKS	694,941	0.4	60	3,218,682	1.9	280
SOUTHWEST HORIZON	57,783	0.2	40	447,868	1.9	306
ST. JAMES-ASSINIBOIA	413,836	0.3	51	2,693,065	2.2	334
SUNRISE	129,826	0.2	28	1,559,742	2.1	340
SWAN VALLEY	15,764	0.1	12	834,604	3.4	617
TURTLE MOUNTAIN	26,328	0.2	26	493,778	3.3	480
TURTLE RIVER	8,355	0.1	14	402,279	3.3	676
WESTERN	55,747	0.2	28	618,117	2.4	312
WINNIPEG	936,711	0.2	34	7,508,235	1.7	270
PROVINCE	8,673,691	0.3	47	64,671,143	2.4	354
WHITESHELL				86,126	2.3	428

(1) Excludes information technology expenses in Function 300 (Adult Learning Centres) and Function 400 (Community Education and Services).

(2) Total Management Information Services expenses in Function 500 (from page 26).

2022/23 Operating Fund Revenue by Source



Summary of Operating Fund Revenue

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	% OF OPERATING FUND REVENUES						
	GOVERNMENTS			OTHER SCHOOL DIVISIONS	FIRST NATIONS	PRIVATE ORG.'S & INDIVIDUALS	OTHER
	PROVINCIAL ⁽¹⁾	FEDERAL	MUNICIPAL				
BEAUTIFUL PLAINS	64.8		34.2	0.1		0.2	0.7
BORDER LAND	58.0	0.0	35.6	2.2	3.3	0.2	0.7
BRANDON	59.7	0.0	38.3	0.4	0.3	0.9	0.4
DSFM	67.7	0.3	29.0	2.4		0.2	0.4
EVERGREEN	44.6	0.7	28.9	0.1	25.3	0.3	0.2
FLIN FLON	72.2	0.2	24.4	1.5	0.1	1.1	0.6
FORT LA BOSSE	51.0		43.0	0.2	5.6		0.2
FRONTIER	32.5	1.0	2.1	0.0	60.1	4.0	0.2
GARDEN VALLEY	64.6		32.5	0.6		0.0	2.2
HANOVER	67.0	2.0	30.2	0.2		0.5	0.2
INTERLAKE	54.7		44.4	0.1		0.4	0.5
KELSEY	81.3	1.1	15.6	0.0	0.7		1.3
LAKESHORE	67.8	1.9	26.3	0.4	1.7	0.8	1.1
LORD SELKIRK	52.3	1.0	44.3	0.2	0.6	1.0	0.6
LOUIS RIEL	53.6	0.1	41.4	0.2	0.1	3.6	1.0
MOUNTAIN VIEW	62.3		33.9	1.0	1.6	1.1	0.1
MYSTERY LAKE	79.4	0.8	16.7	0.2	0.8	0.6	1.5
PARK WEST	44.6	0.7	28.9	0.1	25.3	0.3	0.2
PEMBINA TRAILS	47.3	0.1	49.5	0.2	0.0	2.0	0.9
PINE CREEK	55.8		43.5	0.2			0.5
PORTAGE LA PRAIRIE	54.4		37.5	0.3	6.7	0.3	0.8
PRAIRIE ROSE	53.6		45.7	0.3		0.0	0.3
PRAIRIE SPIRIT	55.6	0.1	41.3	0.2	1.4	0.9	0.5
RED RIVER VALLEY	47.2	0.1	45.7	4.8	0.1	0.8	1.4
RIVER EAST TRANSCONA	62.7	0.3	35.6	0.2	0.0	0.8	0.4
ROLLING RIVER	51.4	0.2	41.4	0.2	5.7	0.6	0.4
SEINE RIVER	66.9	0.0	32.2	0.6		0.1	0.2
SEVEN OAKS	63.0	1.3	32.8	0.8	0.4	1.2	0.6
SOUTHWEST HORIZON	48.4		50.8	0.2			0.6
ST. JAMES-ASSINIBOIA	47.3	0.0	49.0	0.3	0.2	2.2	1.1
SUNRISE	52.9	0.0	45.6	0.2	0.6	0.2	0.5
SWAN VALLEY	60.2	5.9	29.0	0.1	1.8	1.4	1.6
TURTLE MOUNTAIN	52.6	0.0	46.8	0.3		0.0	0.3
TURTLE RIVER	71.8	0.2	26.2	0.3	0.1	0.8	0.6
WESTERN	64.6	0.1	32.8	0.2		0.8	1.5
WINNIPEG	55.8	1.4	40.8	0.5	0.4	0.6	0.6
PROVINCE	56.1	0.6	36.2	0.5	4.7	1.2	0.6
WHITESHELL	35.3		60.1	1.1		1.7	1.9

(1) The portion shown here comprises operating support only. The total provincial contribution to K-12 public school education, which also includes teachers' retirement allowances, capital support, and the education property tax credit, is projected to be 75.4% in 2022/23. See page viii for more information.

Analysis of Operating Fund Revenue

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	PROVINCIAL GOVERNMENT								
	EDUCATION					EDUCATION PROPERTY TAX CREDIT ⁽⁵⁾	OTHER PROVINCIAL REVENUE ⁽⁶⁾	TOTAL PROVINCIAL REVENUE	% OPERATING FUND REVENUE ⁽⁷⁾
	FUNDING OF SCHOOLS PROGRAM ⁽¹⁾	TAX INCENTIVE GRANT ⁽²⁾	PROPERTY TAX OFFSET GRANT ⁽³⁾	OTHER REVENUE ⁽⁴⁾	TOTAL				
BEAUTIFUL PLAINS	12,947,492	252,166	393,968	1,702,695	15,296,321	1,002,625		16,298,946	64.8
BORDER LAND	14,272,572	2,561,682	717,568	3,416,233	20,968,055	1,355,916	429,486	22,753,457	58.0
BRANDON	54,466,310	909,545	1,460,878	8,349,785	65,186,518	4,271,339	21,226	69,479,083	59.7
DSFM	37,908,416	1,134,829	1,110,908	27,598,612	67,752,765	3,528,184	429,446	71,710,395	67.7
EVERGREEN	9,526,281	761,432	442,765	2,854,344	13,584,822	822,250		14,407,072	44.6
FLIN FLON	9,834,994	376,357	149,374	1,243,786	11,604,511	465,178	97,000	12,166,689	72.2
FORT LA BOSSE	7,345,636	458,690	410,968	1,673,505	9,888,799	761,838	111,495	10,762,132	51.0
FRONTIER	37,251,918	159,237	105,993	14,983,171	52,500,319	360,352	1,450,625	54,311,296	32.5
GARDEN VALLEY	28,485,281	323,087	829,488	4,970,273	34,608,129	2,029,372		36,637,501	64.6
HANOVER	55,403,118	746,416	1,443,518	8,394,955	65,988,007	3,877,432	131,253	69,996,692	67.0
INTERLAKE	16,097,758	808,470	845,451	3,144,104	20,895,783	1,881,045		22,776,828	54.7
KELSEY	13,690,310	154,704	623,998	2,114,689	16,583,701	589,622	658,657	17,831,980	81.3
LAKESHORE	8,810,291	414,194	220,289	1,257,753	10,702,527	615,289	285,661	11,603,477	67.8
LORD SELKIRK	21,428,967	2,534,539	1,374,502	4,190,407	29,528,415	3,391,590	697,839	33,617,844	52.3
LOUIS RIEL	83,327,703	3,131,888	4,457,595	14,923,089	105,840,275	11,652,330	201,287	117,693,892	53.6
MOUNTAIN VIEW	22,519,667	345,180	718,110	3,533,004	27,115,961	1,907,995		29,023,956	62.3
MYSTERY LAKE	31,672,207	529,487	185,798	3,021,643	35,409,135	984,771	85,983	36,479,889	79.4
PARK WEST	9,526,281	761,432	442,765	2,854,344	13,584,822	822,250		14,407,072	44.6
PEMBINA TRAILS	63,824,022	2,418,043	4,478,525	12,449,031	83,169,621	11,618,902	112,150	94,900,673	47.3
PINE CREEK	6,776,036	311,844	326,252	1,072,228	8,486,360	587,105	227,401	9,300,866	55.8
PORTAGE LA PRAIRIE	18,385,744	269,466	768,386	3,699,998	23,123,594	1,885,916	53,623	25,063,133	54.4
PRAIRIE ROSE	12,308,692	1,052,261	1,017,076	2,240,726	16,618,755	1,442,005	285,101	18,345,861	53.6
PRAIRIE SPIRIT	12,635,460	762,482	617,314	2,331,105	16,346,361	1,020,087	7,477	17,373,925	55.6
RED RIVER VALLEY	11,846,268	655,841	813,463	2,245,933	15,561,505	1,322,018		16,883,523	47.2
RIVER EAST TRANSCONA	99,345,690	729,966	3,820,370	17,377,334	121,273,360	15,459,848	1,793,120	138,526,328	62.7
ROLLING RIVER	9,041,386	717,320	528,270	2,222,939	12,509,915	1,277,553	247,632	14,035,100	51.4
SEINE RIVER	30,375,222	1,023,353	1,095,330	4,631,705	37,125,610	2,927,243	360,306	40,413,159	66.9
SEVEN OAKS	78,780,228	2,673,411	2,579,142	12,227,827	96,260,608	6,756,923	2,747,661	105,765,192	63.0
SOUTHWEST HORIZON	8,179,175	712,437	599,198	1,838,955	11,329,765	915,459		12,245,224	48.4
ST. JAMES-ASSINIBOIA	38,308,085	1,753,175	2,748,400	8,342,536	51,152,196	6,614,707	49,707	57,816,610	47.3
SUNRISE	26,735,388	1,465,988	1,591,960	4,475,390	34,268,726	4,196,724	1,065,228	39,530,678	52.9
SWAN VALLEY	10,488,362	994,366	469,096	1,972,133	13,923,957	909,293	175,193	15,008,443	60.2
TURTLE MOUNTAIN	5,387,190		304,280	1,182,382	6,873,852	703,784	187,583	7,765,219	52.6
TURTLE RIVER	6,969,133	263,293	213,862	1,100,434	8,546,722	380,610		8,927,332	71.8
WESTERN	13,067,007		384,801	1,656,291	15,108,099	1,178,193	408,268	16,694,560	64.6
WINNIPEG	179,093,357	4,727,951	8,158,464	39,634,926	231,614,698	15,305,183	1,822,954	248,742,835	55.8
PROVINCE	1,106,061,647	36,894,532	46,448,124	230,928,265	1,420,332,568	114,820,931	14,143,362	1,549,296,861	56.1
WHITESHELL	938,442		59,226	172,483	1,170,151	227,137		1,397,288	35.3

(1) See pages 57 to 61 for more detail.

(2) The Tax Incentive Grant is maintained at 2020 amounts. Amounts shown here are the portions by division after the allocation to the DSFM.

(3) The Property Tax Offset Grant (PTOG) provided was equivalent to a 2% increase of 2023 Special Requirement to freeze the education property taxes at 2020 level.

(4) Includes other miscellaneous support (Institutional Programs, Nursing Supports, General Support Grant, Community Schools, etc.).

(5) Amounts shown here do not include the Farmland School Tax Rebate, the income tax portion of the EPTC, or the School Tax Assistance for Tenants and Homeowners (55+), because these are not quantifiable on a school division basis. The EPTC on this page does not include EPTC paid directly to homeowners, which decreased further from \$437.50 in 2022 to \$350.00 in 2023. The renters component of the EPTC was replaced with a new Residential Renters Tax Credit in 2022.

For these amounts shown on a provincial basis, see page viii.

(6) Includes revenue from other provincial government departments and Adult Learning Centre revenue.

(7) Total provincial contribution to public education is 75.4%. See page viii for more details.

Analysis of Operating Fund Revenue (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	FEDERAL GOVERNMENT		MUNICIPAL GOVERNMENT ⁽¹⁾		OTHER SCHOOL DIVISIONS		FIRST NATIONS	
	REVENUE	%	REVENUE	%	REVENUE	%	REVENUE	%
BEAUTIFUL PLAINS			8,606,398	34.2	37,050	0.1		
BORDER LAND	16,570	0.0	13,993,920	35.6	844,809	2.2	1,304,540	3.3
BRANDON	44,405	0.0	44,584,656	38.3	429,830	0.4	361,254	0.3
DSFM	334,438	0.3	30,768,760	29.0	2,540,128	2.4		
EVERGREEN	213,905	0.7	9,337,473	28.9	17,550	0.1	8,181,708	25.3
FLIN FLON	32,386	0.2	4,105,583	24.4	255,987	1.5	16,916	0.1
FORT LA BOSSE			9,067,750	43.0	33,300	0.2	1,172,160	5.6
FRONTIER	1,746,694	1.0	3,567,889	2.1	48,690	0.0	100,513,188	60.1
GARDEN VALLEY			18,392,170	32.5	363,262	0.6		
HANOVER	2,045,047	2.0	31,504,255	30.2	178,867	0.2		
INTERLAKE			18,461,753	44.4	26,650	0.1		
KELSEY	245,112	1.1	3,414,468	15.6	6,673	0.0	153,778	0.7
LAKESHORE	320,703	1.9	4,495,095	26.3	61,890	0.4	294,360	1.7
LORD SELKIRK	668,491	1.0	28,517,561	44.3	114,900	0.2	394,900	0.6
LOUIS RIEL	279,157	0.1	90,909,378	41.4	522,961	0.2	126,000	0.1
MOUNTAIN VIEW			15,768,571	33.9	444,933	1.0	749,670	1.6
MYSTERY LAKE	355,245	0.8	7,689,096	16.7	95,550	0.2	383,297	0.8
PARK WEST	213,905	0.7	9,337,473	28.9	17,550	0.1	8,181,708	25.3
PEMBINA TRAILS	184,502	0.1	99,231,754	49.5	389,547	0.2	81,250	0.0
PINE CREEK			7,251,150	43.5	30,550	0.2		
PORTAGE LA PRAIRIE			17,265,164	37.5	158,709	0.3	3,071,021	6.7
PRAIRIE ROSE			15,658,347	45.7	119,700	0.3		
PRAIRIE SPIRIT	27,000	0.1	12,900,119	41.3	57,200	0.2	425,911	1.4
RED RIVER VALLEY	29,642	0.1	16,332,300	45.7	1,706,190	4.8	29,662	0.1
RIVER EAST TRANSCONA	598,724	0.3	78,704,537	35.6	415,934	0.2	90,000	0.0
ROLLING RIVER	48,704	0.2	11,296,957	41.4	61,750	0.2	1,567,259	5.7
SEINE RIVER	8,833	0.0	19,451,459	32.2	347,186	0.6		
SEVEN OAKS	2,237,031	1.3	55,035,317	32.8	1,392,039	0.8	623,171	0.4
SOUTHWEST HORIZON			12,872,633	50.8	54,900	0.2		
ST. JAMES-ASSINIBOIA	4,242	0.0	59,792,917	49.0	323,926	0.3	222,000	0.2
SUNRISE	2,080	0.0	34,123,683	45.6	128,143	0.2	450,740	0.6
SWAN VALLEY	1,472,926	5.9	7,235,995	29.0	15,562	0.1	456,363	1.8
TURTLE MOUNTAIN	365	0.0	6,920,545	46.8	46,226	0.3		
TURTLE RIVER	29,965	0.2	3,261,885	26.2	33,282	0.3	12,140	0.1
WESTERN	21,000	0.1	8,464,545	32.8	48,950	0.2		
WINNIPEG	6,247,313	1.4	181,845,641	40.8	2,038,156	0.5	1,976,736	0.4
PROVINCE	17,428,385	0.6	1,000,167,198	36.2	13,408,530	0.5	130,839,732	4.7
WHITESHELL			2,378,690	60.1	41,600	1.1		

(1) Municipal government revenue is net of \$114,820,931 in estimated Education Property Tax Credit (EPTC), \$36,894,532 in Tax Incentive Grant (TIG), and \$46,448,124 in Property Tax Offset Grant (PTOG) paid directly to school divisions. See page 41 for EPTC, TIG, and PTOG revenue.

Analysis of Operating Fund Revenue (continued)

Operating Fund 2022/23 Actual

DIVISION / DISTRICT	PRIVATE ORGANIZATIONS & INDIVIDUALS		OTHER		TOTAL NON-PROVINCIAL REVENUE		TOTAL OPERATING FUND
	REVENUE	%	REVENUE	%	REVENUE	%	REVENUE
BEAUTIFUL PLAINS	40,418	0.2	172,943	0.7	8,856,809	35.2	25,155,755
BORDER LAND	86,330	0.2	263,752	0.7	16,509,921	42.0	39,263,378
BRANDON	1,007,646	0.9	493,170	0.4	46,920,961	40.3	116,400,044
DSFM	170,775	0.2	452,841	0.4	34,266,942	32.3	105,977,337
EVERGREEN	112,684	0.3	53,487	0.2	17,916,807	55.4	32,323,879
FLIN FLON	177,721	1.1	105,398	0.6	4,693,991	27.8	16,860,680
FORT LA BOSSE			48,245	0.2	10,321,455	49.0	21,083,587
FRONTIER	6,743,664	4.0	264,930	0.2	112,885,055	67.5	167,196,351
GARDEN VALLEY	10,800	0.0	1,271,560	2.2	20,037,792	35.4	56,675,293
HANOVER	521,816	0.5	211,046	0.2	34,461,031	33.0	104,457,723
INTERLAKE	155,181	0.4	201,598	0.5	18,845,182	45.3	41,622,010
KELSEY			287,108	1.3	4,107,139	18.7	21,939,119
LAKESHORE	141,970	0.8	187,090	1.1	5,501,108	32.2	17,104,585
LORD SELKIRK	625,527	1.0	383,990	0.6	30,705,369	47.7	64,323,213
LOUIS RIEL	7,863,861	3.6	2,141,479	1.0	101,842,836	46.4	219,536,728
MOUNTAIN VIEW	525,034	1.1	63,203	0.1	17,551,411	37.7	46,575,367
MYSTERY LAKE	261,283	0.6	676,642	1.5	9,461,113	20.6	45,941,002
PARK WEST	112,684	0.3	53,487	0.2	17,916,807	55.4	32,323,879
PEMBINA TRAILS	3,996,468	2.0	1,727,755	0.9	105,611,276	52.7	200,511,949
PINE CREEK			79,500	0.5	7,361,200	44.2	16,662,066
PORTAGE LA PRAIRIE	140,648	0.3	363,770	0.8	20,999,312	45.6	46,062,445
PRAIRIE ROSE	13,191	0.0	89,887	0.3	15,881,125	46.4	34,226,986
PRAIRIE SPIRIT	294,501	0.9	169,213	0.5	13,873,944	44.4	31,247,869
RED RIVER VALLEY	274,400	0.8	489,364	1.4	18,861,558	52.8	35,745,081
RIVER EAST TRANSCONA	1,774,727	0.8	810,424	0.4	82,394,346	37.3	220,920,674
ROLLING RIVER	163,037	0.6	114,066	0.4	13,251,773	48.6	27,286,873
SEINE RIVER	64,685	0.1	119,488	0.2	19,991,651	33.1	60,404,810
SEVEN OAKS	2,027,166	1.2	927,894	0.6	62,242,618	37.0	168,007,810
SOUTHWEST HORIZON			147,734	0.6	13,075,267	51.6	25,320,491
ST. JAMES-ASSINIBOIA	2,662,785	2.2	1,326,563	1.1	64,332,433	52.7	122,149,043
SUNRISE	136,707	0.2	381,110	0.5	35,222,463	47.1	74,753,141
SWAN VALLEY	359,663	1.4	391,068	1.6	9,931,577	39.8	24,940,020
TURTLE MOUNTAIN	2,375	0.0	37,177	0.3	7,006,688	47.4	14,771,907
TURTLE RIVER	98,506	0.8	69,603	0.6	3,505,381	28.2	12,432,713
WESTERN	207,929	0.8	387,439	1.5	9,129,863	35.4	25,824,423
WINNIPEG	2,533,200	0.6	2,672,270	0.6	197,313,316	44.2	446,056,151
PROVINCE	33,307,382	1.2	17,636,294	0.6	1,212,787,521	43.9	2,762,084,382
WHITESHELL	68,871	1.7	74,148	1.9	2,563,309	64.7	3,960,597

Operating Fund Accumulated Surplus/(Deficit)

For the year ended June 30, 2023

DIVISION / DISTRICT	ACCUMULATED SURPLUS / (DEFICIT) AT YEAR END ⁽¹⁾			% OF 2022/2023 OPERATING EXPENSES ⁽³⁾
	DESIGNATED (2)	UNDESIGNATED	TOTAL	
BEAUTIFUL PLAINS	37,957	1,144,070	1,182,027	4.7
BORDER LAND	238,838	2,931,633	3,170,471	8.4
BRANDON	384,195	3,273,981	3,658,176	3.2
DSFM	3,932,643	1,929,946	5,862,589	5.5
EVERGREEN		221,074	221,074	0.7
FLIN FLON	429,007	373,236	802,243	4.8
FORT LA BOSSE	167,130	830,834	997,964	4.8
FRONTIER	400,000	6,157,079	6,557,079	4.0
GARDEN VALLEY	814,862	3,017,473	3,832,335	7.0
HANOVER	100,000	1,909,951	2,009,951	1.9
INTERLAKE	477,179	788,085	1,265,264	3.1
KELSEY		(328,943)	(328,943)	(1.5)
LAKESHORE		1,052,931	1,052,931	6.4
LORD SELKIRK	30,000	2,303,212	2,333,212	3.6
LOUIS RIEL	6,575,681	3,026,466	9,602,147	4.4
MOUNTAIN VIEW		1,219,358	1,219,358	2.7
MYSTERY LAKE	3,008,051	1,621,550	4,629,601	10.0
PARK WEST		221,074	221,074	0.7
PEMBINA TRAILS	3,332,714	4,582,851	7,915,565	4.0
PINE CREEK		202,590	202,590	1.2
PORTAGE LA PRAIRIE	76,067	1,043,612	1,119,679	2.4
PRAIRIE ROSE	481,972	1,222,418	1,704,390	5.1
PRAIRIE SPIRIT	150,184	1,016,540	1,166,724	3.8
RED RIVER VALLEY	609,385	1,672,533	2,281,918	6.4
RIVER EAST TRANSCONA	699,854	1,885,286	2,585,140	1.2
ROLLING RIVER		984,470	984,470	3.6
SEINE RIVER		(1,174,669)	(1,174,669)	(1.8)
SEVEN OAKS	1,891,650	(493,311)	1,398,339	0.8
SOUTHWEST HORIZON	582,285	1,778,545	2,360,830	9.7
ST. JAMES-ASSINIBOIA	312,428	4,757,575	5,070,003	4.2
SUNRISE		2,069,933	2,069,933	2.8
SWAN VALLEY	1,225,043	896,225	2,121,268	8.7
TURTLE MOUNTAIN	96,468	437,424	533,892	3.6
TURTLE RIVER	121,578	499,137	620,715	5.1
WESTERN		856,916	856,916	3.4
WINNIPEG	6,721,042	5,079,260	11,800,302	2.6
PROVINCE	32,896,213	59,010,345	91,906,558	3.3
WHITESHELL		1,508,935	1,508,935	39.6

(1) Accumulated Surplus / (Deficit) at Year End is gross of estimated non-vested accumulated sick leave.

(2) Designated Surplus is the amount that school divisions have set aside for specific purposes. For further information, please refer to the school divisions' financial statements.

(3) Operating expenses include transfers to other school divisions, organizations and individuals but not net transfers to capital. See page 3 for Total Expenses.

Capital Fund 2022/2023 Actual Expenses

Expense by category

DIVISION / DISTRICT	AMORTIZATION ⁽¹⁾	DEBT INTEREST ⁽²⁾	OTHER CAPITAL ITEMS	TOTAL EXPENSES
BEAUTIFUL PLAINS	1,757,091	996,764		2,753,855
BORDER LAND	2,474,892	463,170		2,938,062
BRANDON	4,302,584	2,045,077	32,022	6,379,683
DSFM	3,881,543	3,939,739	61,586	7,882,868
EVERGREEN	1,019,079	472,903		1,491,982
FLIN FLON	493,102	248,567	14	741,683
FORT LA BOSSE	1,130,921	369,467	36,223	1,536,611
FRONTIER	5,367,491	1,884,747		7,252,238
GARDEN VALLEY	4,805,082	2,767,949		7,573,031
HANOVER	5,488,414	4,033,904		9,522,318
INTERLAKE	1,813,113	795,693	192,932	2,801,738
KELSEY	1,307,159	682,885		1,990,044
LAKESHORE	956,095	346,840		1,302,935
LORD SELKIRK	3,225,081	997,139	74,676	4,296,896
LOUIS RIEL	5,802,449	3,001,796		8,804,245
MOUNTAIN VIEW	2,886,057	1,389,103		4,275,160
MYSTERY LAKE	1,385,668	555,711		1,941,379
PARK WEST	1,019,079	472,903		1,491,982
PEMBINA TRAILS	6,252,952	3,046,465	3,636,965	12,936,382
PINE CREEK	669,448	256,920		926,368
PORTAGE LA PRAIRIE	2,236,302	706,276	46,090	2,988,668
PRAIRIE ROSE	1,378,744	682,814		2,061,558
PRAIRIE SPIRIT	1,202,305	191,910		1,394,215
RED RIVER VALLEY	1,986,135	1,322,119	(14,976)	3,293,278
RIVER EAST TRANSCONA	8,691,528	3,714,172	(33,317)	12,372,383
ROLLING RIVER	1,090,141	404,188		1,494,329
SEINE RIVER	2,684,944	1,930,799		4,615,743
SEVEN OAKS	7,796,906	5,142,630		12,939,536
SOUTHWEST HORIZON	1,622,670	718,333		2,341,003
ST. JAMES-ASSINIBOIA	4,479,119	1,283,188		5,762,307
SUNRISE	3,489,682	1,654,905		5,144,587
SWAN VALLEY	1,401,853	682,890	4,815	2,089,558
TURTLE MOUNTAIN	883,038	418,926		1,301,964
TURTLE RIVER	624,006	210,804		834,810
WESTERN	872,561	619,642	3,564	1,495,767
WINNIPEG	14,285,473	7,090,379	48,408	21,424,260
PROVINCE	110,762,707	55,541,717	4,089,002	170,393,426
WHITESHELL	107,610			107,610

(1) Includes amortization of capital assets over their useful lives as defined in section 8 of the FRAME Manual - available on the Internet at: http://www.edu.gov.mb.ca/k12/finance/frame_manual/index.html

(2) Represents long term debt servicing interest costs.

Capital Fund 2022/2023 Actual

Revenue and Transfers

DIVISION / DISTRICT	REVENUE BY CATEGORY			TRANSFERS
	PROVINCIAL GOVERNMENT ⁽¹⁾	OTHER SOURCES ⁽²⁾	TOTAL REVENUE	NET TRANSFERS TO/ (FROM) CAPITAL FUND
BEAUTIFUL PLAINS	3,076,461	2	3,076,463	562,279
BORDER LAND	1,415,588	88,586	1,504,174	800,796
BRANDON	5,505,280	844,928	6,350,208	1,240,776
DSFM	9,922,034	1,233,228	11,155,262	612,946
EVERGREEN	1,169,864	201,520	1,371,384	645,636
FLIN FLON	794,250	12,359	806,609	111,716
FORT LA BOSSE	1,119,128	11,690	1,130,818	497,504
FRONTIER	5,430,493	1,687,007	7,117,500	2,000,000
GARDEN VALLEY	8,269,062	9,478	8,278,540	95,010
HANOVER	11,189,624	(3,086,073)	8,103,551	721,842
INTERLAKE	2,470,528	62,231	2,532,759	(46,827)
KELSEY	1,959,569		1,959,569	158,337
LAKESHORE	1,303,536		1,303,536	200,000
LORD SELKIRK	3,375,850	37,139	3,412,989	103,754
LOUIS RIEL	7,459,070	10,381	7,469,451	2,392,502
MOUNTAIN VIEW	3,513,937	164,748	3,678,685	909,536
MYSTERY LAKE	1,341,751	166,055	1,507,806	620,308
PARK WEST	1,169,864	201,520	1,371,384	645,636
PEMBINA TRAILS	8,253,083	1,450,887	9,703,970	2,168,443
PINE CREEK	695,108	46,930	742,038	(425,296)
PORTAGE LA PRAIRIE	1,778,935	35,000	1,813,935	577,236
PRAIRIE ROSE	1,595,263	77,692	1,672,955	129,193
PRAIRIE SPIRIT	571,049	262,955	834,004	542,107
RED RIVER VALLEY	2,613,189	554,689	3,167,878	(22,876)
RIVER EAST TRANSCONA	9,395,945	1,079,179	10,475,124	2,542,421
ROLLING RIVER	1,056,744		1,056,744	372,720
SEINE RIVER	4,396,683	81,373	4,478,056	546,436
SEVEN OAKS	12,043,597	1,513,490	13,557,087	3,037,342
SOUTHWEST HORIZON	2,299,249	146,559	2,445,808	1,331,003
ST. JAMES-ASSINIBOIA	3,564,287	2,249,530	5,813,817	1,317,067
SUNRISE	4,329,702	63,133	4,392,835	876,638
SWAN VALLEY	1,904,757	182,779	2,087,536	687,395
TURTLE MOUNTAIN	1,102,767	73,135	1,175,902	70,408
TURTLE RIVER	582,615	4,000	586,615	334,906
WESTERN	1,441,854	134,404	1,576,258	280,252
WINNIPEG	19,687,855	1,401,762	21,089,617	5,894,053
PROVINCE	147,798,571	11,002,296	158,800,867	32,531,199
WHITESHELL		28,869	28,869	

(1) Comprised of principal and interest payments for long term debt issued to finance asset additions.

(2) Includes other governments, investment income, donations and gain/(loss) on disposal of capital assets.

Capital Fund 2022/2023 Actual

Accumulated Surplus / Equity

DIVISION / DISTRICT	CLOSING ACCUMULATED SURPLUS / EQUITY	COMPRISED OF:	
		EQUITY IN TANGIBLE ASSETS ⁽¹⁾	RESERVE ACCOUNTS ⁽²⁾
BEAUTIFUL PLAINS	8,572,812	8,289,440	283,372
BORDER LAND	10,510,416	9,033,530	1,476,886
BRANDON	17,432,379	12,862,313	4,570,066
DSFM	56,872,754	51,058,955	5,813,799
EVERGREEN	2,415,691	1,485,691	930,000
FLIN FLON	2,205,721	1,835,721	370,000
FORT LA BOSSE	6,036,853	5,600,978	435,875
FRONTIER	27,667,829	24,016,284	3,651,545
GARDEN VALLEY	28,439,853	27,704,804	735,049
HANOVER	26,155,684	26,155,684	
INTERLAKE	3,312,734	3,297,330	15,404
KELSEY	15,715,294	15,708,786	6,508
LAKESHORE	6,265,225	4,708,257	1,556,968
LORD SELKIRK	9,342,211	9,050,225	291,986
LOUIS RIEL	18,591,609	17,983,699	607,910
MOUNTAIN VIEW	4,888,135	4,648,966	239,169
MYSTERY LAKE	8,860,154	8,664,715	195,439
PARK WEST	2,415,691	1,485,691	930,000
PEMBINA TRAILS	32,305,888	14,499,443	17,806,445
PINE CREEK	1,433,908	1,357,095	76,813
PORTAGE LA PRAIRIE	7,457,933	5,305,662	2,152,271
PRAIRIE ROSE	3,241,375	3,113,905	127,470
PRAIRIE SPIRIT	6,455,428	5,387,518	1,067,910
RED RIVER VALLEY	7,978,239	7,155,989	822,250
RIVER EAST TRANSCONA	19,959,011	19,622,507	336,504
ROLLING RIVER	7,145,323	5,887,481	1,257,842
SEINE RIVER	11,838,672	11,799,190	39,482
SEVEN OAKS	60,105,578	60,073,156	32,422
SOUTHWEST HORIZON	11,165,422	7,974,966	3,190,456
ST. JAMES-ASSINIBOIA	30,842,504	23,668,448	7,174,056
SUNRISE	14,089,605	13,917,303	172,302
SWAN VALLEY	5,778,778	2,911,331	2,867,447
TURTLE MOUNTAIN	1,414,564	1,049,268	365,296
TURTLE RIVER	2,663,516	1,816,212	847,304
WESTERN	5,973,599	5,062,657	910,942
WINNIPEG	91,448,423	75,106,448	16,341,975
PROVINCE	576,998,811	499,299,648	77,699,163
WHITESHELL	1,119,126	496,056	623,070

(1) Residual interest (accounting value) in all tangible capital assets (i.e. land, buildings, vehicles and equipment) net of accumulated amortization and liabilities.

(2) Internally restricted and held for future capital expense purposes.

Capital Fund 2022/2023 Actual

Tangible Capital Assets

DIVISION / DISTRICT	FISCAL YEAR ADDITIONS TO TANGIBLE CAPITAL ASSETS					
	LAND ⁽¹⁾	BUILDINGS ⁽²⁾	FURNITURE / FIXTURES & EQUIPMENT	COMPUTER HARDWARE & SOFTWARE ⁽³⁾	VEHICLES ⁽⁴⁾	TOTAL
BEAUTIFUL PLAINS		1,138,623	99,034	56,515	386,450	1,680,622
BORDER LAND	137,689	930,602	303,434	157,374	432,578	1,961,677
BRANDON		5,654,408	234,558	18,151	643,456	6,550,573
DSFM	79,248	28,366,464	365,723			28,811,435
EVERGREEN		2,116,656	23,903		541,231	2,681,790
FLIN FLON		1,048,758				1,048,758
FORT LA BOSSE		902,236	115,856		334,084	1,352,176
FRONTIER	55,579	4,847,161	79,031		1,963,077	6,944,848
GARDEN VALLEY		867,863				867,863
HANOVER		7,149,053	218,525		551,347	7,918,925
INTERLAKE		3,408,466				3,408,466
KELSEY		1,426,229	372,388	17,446	200,384	2,016,447
LAKESHORE		1,208,895			285,312	1,494,207
LORD SELKIRK		746,756	119,570			866,326
LOUIS RIEL	248,024	24,433,436	68,396	161,863	562,810	25,474,529
MOUNTAIN VIEW		2,996,163	328,789	208,534	337,901	3,871,387
MYSTERY LAKE		3,262,088	96,608	138,152	78,778	3,575,626
PARK WEST		2,116,656	23,903		541,231	2,681,790
PEMBINA TRAILS	78,385	5,874,589	976,836		1,715,016	8,644,826
PINE CREEK		1,459,877	61,630			1,521,507
PORTAGE LA PRAIRIE		1,983,205	385,107		146,891	2,515,203
PRAIRIE ROSE		3,925,106			156,367	4,081,473
PRAIRIE SPIRIT		1,850,320	20,588		338,309	2,209,217
RED RIVER VALLEY		12,831,745	82,394	38,010	149,775	13,101,924
RIVER EAST TRANSCONA	17,695,776	15,891,771	127,658	(26,958)	330,602	34,018,849
ROLLING RIVER		5,906,102	51,161		416,559	6,373,822
SEINE RIVER		3,977,020			472,072	4,449,092
SEVEN OAKS	119,793	15,095,105	195,168	89,220	411,347	15,910,633
SOUTHWEST HORIZON		4,302,365	48,445	450,967	633,025	5,434,802
ST. JAMES-ASSINIBOIA	247,904	6,677,999	248,748		7,933	7,182,584
SUNRISE		9,709,314	382,864		684,545	10,776,723
SWAN VALLEY		3,716,340	57,404	50,231	461,738	4,285,713
TURTLE MOUNTAIN		1,508,528			199,919	1,708,447
TURTLE RIVER		212,332	10,485		446,494	669,311
WESTERN		10,572,487	143,687	57,698		10,773,872
WINNIPEG	428,250	27,353,328	1,463,978	144,007	1,325,490	30,715,053
PROVINCE	19,090,648	225,468,046	6,705,871	1,561,210	14,754,721	267,580,496
WHITESHELL						

(1) Land and improvements.

(2) Comprised of school and other building new construction and betterments financed primarily through long term debt. Includes leasehold improvements and assets under construction.

(3) For information technology equipment purchased in Operating Fund, see page 37.

(4) Includes school buses and other vehicles.

Special Purpose Fund 2022/2023 Actual Expenses, Revenue and Accumulated Surplus

DIVISION / DISTRICT	TOTAL EXPENSES	TOTAL REVENUE	CLOSING ACCUMULATED SURPLUS / EQUITY	COMPRISED OF:	
				SCHOOL GENERATED FUNDS	OTHER FUNDS
BEAUTIFUL PLAINS	491,990	532,335	348,779	348,779	
BORDER LAND	551,212	572,987	441,254	441,254	
BRANDON	1,842,678	2,020,699	2,521,491	928,585	1,592,906
DSFM	1,482,226	1,450,518	773,911	487,315	286,596
EVERGREEN	1,101,577	1,056,021	500,691	500,691	
FLIN FLON	245,219	275,351	102,478	102,478	
FORT LA BOSSE	1,038,510	1,014,193	476,340	355,198	121,142
FRONTIER	606,885	626,853	161,954	161,954	
GARDEN VALLEY	264,793	269,154	186,368	186,368	
HANOVER	2,063,533	2,222,001	683,954	683,954	
INTERLAKE	325,790	339,620	165,024	165,024	
KELSEY	536,462	535,261	258,257	258,257	
LAKESHORE	285,586	290,043	181,856	125,686	56,170
LORD SELKIRK	923,493	980,324	432,187	432,187	
LOUIS RIEL	5,895,345	5,582,620	1,276,425	1,276,425	
MOUNTAIN VIEW	586,642	782,416	764,876	764,876	
MYSTERY LAKE	232,596	229,362	111,118	111,118	
PARK WEST	1,101,577	1,056,021	500,691	500,691	
PEMBINA TRAILS	2,995,352	2,997,340	535,021	535,021	
PINE CREEK	226,821	244,238	92,009	92,009	
PORTAGE LA PRAIRIE	875,426	884,853	299,040	299,040	
PRAIRIE ROSE	790,814	841,686	319,576	216,119	103,456
PRAIRIE SPIRIT	640,859	649,835	500,226	500,226	
RED RIVER VALLEY	628,347	627,854	166,008	166,008	
RIVER EAST TRANSCONA	344,804	449,086	384,115	384,115	
ROLLING RIVER	548,346	566,546	304,565	304,565	
SEINE RIVER	666,809	634,262	286,754	286,754	
SEVEN OAKS	95,904	111,747	141,334	141,334	
SOUTHWEST HORIZON	449,827	445,879	231,271	231,271	
ST. JAMES-ASSINIBOIA	822,035	772,831	618,167	618,167	
SUNRISE	1,054,213	1,022,106	498,185	399,742	98,443
SWAN VALLEY	772,934	746,613	245,907	245,907	
TURTLE MOUNTAIN	349,267	429,174	193,017	193,017	
TURTLE RIVER	228,688	233,265	141,391	141,391	
WESTERN	282,706	315,286	137,960	137,960	
WINNIPEG	4,719,921	4,982,822	4,044,079	(397,390)	4,441,469
PROVINCE	36,069,187	36,791,202	19,026,279	12,326,096	6,700,182
WHITESHELL	79,942	95,215	37,268	37,268	

(1) The Special Purpose Fund reports school generated funds and controlled charitable foundations. School generated funds are those funds which the school has authority to make decisions as to when, how, and on what the funds are to be spent (e.g. Parent council and student council funds are not included).

Special Purpose Fund 2022/2023 Actual

School Generated Funds

DIVISION / DISTRICT	TOTAL SCHOOL GENERATED FUNDS	COMPRISED OF:	
		SCHOOL GENERATED FUNDS ACCUMULATED SURPLUS ⁽¹⁾	LIABILITY ⁽²⁾ (DESIGNATED FUNDS)
BEAUTIFUL PLAINS	367,771	348,779	18,992
BORDER LAND	441,254	441,254	
BRANDON	1,403,609	928,585	475,024
DSFM	765,234	487,315	277,919
EVERGREEN	500,691	500,691	
FLIN FLON	109,488	102,478	7,010
FORT LA BOSSE	359,390	355,198	4,192
FRONTIER	561,318	161,954	399,364
GARDEN VALLEY	186,368	186,368	
HANOVER	683,954	683,954	
INTERLAKE	309,367	165,024	144,343
KELSEY	309,901	258,257	51,644
LAKESHORE	125,686	125,686	
LORD SELKIRK	490,314	432,187	58,127
LOUIS RIEL	1,309,418	1,276,425	32,993
MOUNTAIN VIEW	705,454	764,876	(59,422)
MYSTERY LAKE	303,857	111,118	192,739
PARK WEST	500,691	500,691	
PEMBINA TRAILS	1,885,144	535,021	1,350,123
PINE CREEK	92,009	92,009	
PORTAGE LA PRAIRIE	436,302	299,040	137,262
PRAIRIE ROSE	257,678	216,119	41,559
PRAIRIE SPIRIT	557,518	500,226	57,292
RED RIVER VALLEY	223,203	166,008	57,195
RIVER EAST TRANSCONA	2,425,960	384,115	2,041,845
ROLLING RIVER	304,565	304,565	
SEINE RIVER	332,012	286,754	45,258
SEVEN OAKS	514,664	141,334	373,330
SOUTHWEST HORIZON	231,271	231,271	
ST. JAMES-ASSINIBOIA	906,228	618,167	288,061
SUNRISE	418,708	399,742	18,966
SWAN VALLEY	245,907	245,907	
TURTLE MOUNTAIN	246,114	193,017	53,097
TURTLE RIVER	141,391	141,391	
WESTERN	147,089	137,960	9,129
WINNIPEG	3,184,234	(397,390)	3,581,624
PROVINCE	21,983,762	12,326,096	9,657,666
WHITESHELL	37,268	37,268	

(1) From page 49. School Generated Funds Accumulated surplus is money for which schools have authority to make decisions as to when, how, and on what the funds are to be spent.

(2) The liability is money held for designated projects in school bank accounts for which schools do not have authority to make decisions as to when, how, and on what the funds are to be spent (e.g. Parent council and student council funds).

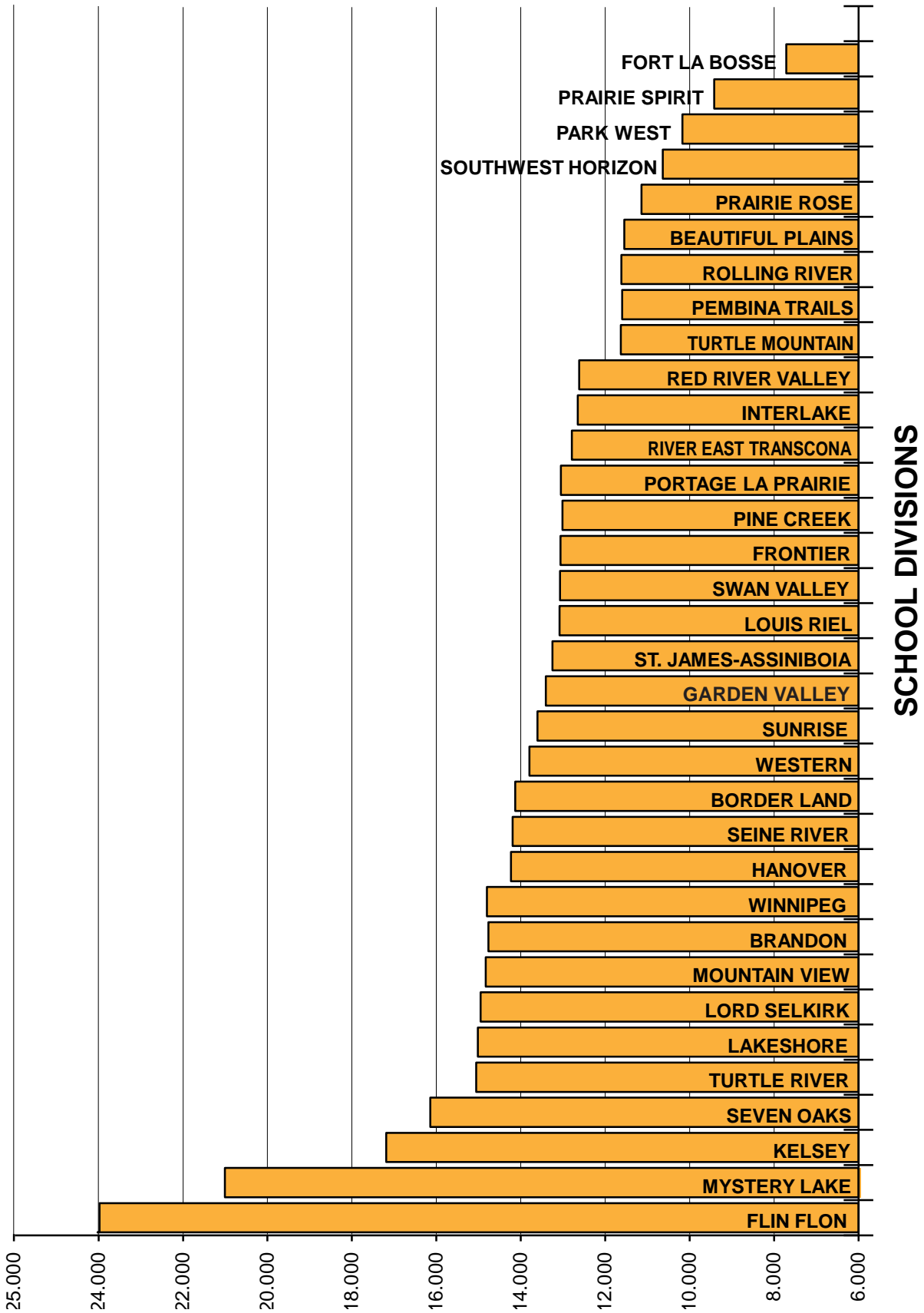
Assessments and Levies

Portioned Assessment and Education Support Levy ⁽¹⁾ For the 2022 Taxation Year

DIVISION / DISTRICT	PORTIONED ASSESSMENT OTHER	EDUCATION SUPPORT LEVY
BEAUTIFUL PLAINS	170,891,240	1,489,048
BORDER LAND	240,662,640	2,096,996
BRANDON	1,042,994,230	9,088,055
DSFM		
EVERGREEN	136,566,470	1,189,962
FLIN FLON	35,450,240	308,893
FORT LA BOSSE	768,854,830	6,699,361
FRONTIER	75,718,000	659,763
GARDEN VALLEY	419,727,360	3,657,264
HANOVER	515,325,210	4,490,249
INTERLAKE	478,637,260	4,170,571
KELSEY	68,885,670	600,230
LAKESHORE	38,355,460	334,208
LORD SELKIRK	292,273,370	2,546,703
LOUIS RIEL	1,611,804,570	14,044,342
MOUNTAIN VIEW	168,203,560	1,465,630
MYSTERY LAKE	133,762,180	1,165,527
PARK WEST	215,094,930	1,874,214
PEMBINA TRAILS	1,931,321,850	16,828,433
PINE CREEK	117,735,940	1,025,884
PORTAGE LA PRAIRIE	398,236,150	3,470,002
PRAIRIE ROSE	174,901,030	1,523,987
PRAIRIE SPIRIT	209,135,100	1,822,284
RED RIVER VALLEY	385,637,780	3,360,227
RIVER EAST TRANSCONA	1,289,494,200	11,235,914
ROLLING RIVER	200,239,200	1,744,770
SEINE RIVER	231,775,860	2,019,562
SEVEN OAKS	519,587,980	4,527,392
SOUTHWEST HORIZON	433,085,740	3,773,661
ST. JAMES-ASSINIBOIA	1,857,386,670	16,184,204
SUNRISE	536,153,850	4,671,738
SWAN VALLEY	92,376,420	804,915
TURTLE MOUNTAIN	77,334,630	673,850
TURTLE RIVER	16,109,350	140,368
WESTERN	138,947,560	1,210,710
WINNIPEG	5,583,194,120	48,648,758
DIVISION/DISTRICT TOTAL	20,605,860,650	179,547,676
L.G.D. OF PINAWA	3,686,960	
NOT IN ANY DIVISION	57,861,070	504,168
PROVINCE	20,667,408,680	180,051,844

(1) The mill rate for other property in 2022 is 8.7134.

2022 Special Levy Mill Rates



Note: Evergreen School Division information not available.

Total Portioned Assessment, Special Levy and Mill Rates For the 2022 Taxation Year

DIVISION / DISTRICT	PORTIONED ASSESSMENT				SPECIAL LEVY ⁽¹⁾	SPECIAL LEVY MILL RATE ⁽²⁾
	URBAN AND FARM RESIDENTIAL	FARM LAND AND BUILDINGS	OTHER	TOTAL		
BEAUTIFUL PLAINS	345,354,350	345,864,400	170,891,240	862,109,990	9,898,430	11.5
BORDER LAND	395,491,950	495,274,710	240,662,640	1,131,429,300	15,972,205	14.1
BRANDON	2,259,776,050	109,963,560	1,042,994,230	3,412,733,840	50,445,862	14.8
DSFM						
EVERGREEN	797,737,130	127,959,620	136,566,470	1,062,263,220	N/A	N/A
FLIN FLON	88,934,680		35,450,240	124,384,920	4,719,146	24.0
FORT LA BOSSE	341,012,930	295,878,620	768,854,830	1,405,746,380	10,132,184	7.2
FRONTIER	155,368,350	28,306,290	75,718,000	259,392,640	3,519,830	13.6
GARDEN VALLEY	807,190,720	313,523,150	419,727,360	1,540,441,230	21,039,519	13.7
HANOVER	1,775,707,050	275,129,010	515,325,210	2,566,161,270	36,818,898	14.3
INTERLAKE	884,872,790	320,754,940	478,637,260	1,684,264,990	20,963,969	12.4
KELSEY	175,427,640	25,346,690	68,885,670	269,660,000	4,628,088	17.2
LAKESHORE	176,678,760	131,209,480	38,355,460	346,243,700	5,263,306	15.2
LORD SELKIRK	1,790,033,800	97,147,000	292,273,370	2,179,454,170	32,862,262	15.1
LOUIS RIEL	7,273,522,160	16,815,980	1,611,804,570	8,902,142,710	118,161,077	13.3
MOUNTAIN VIEW	566,603,920	465,372,430	168,203,560	1,200,179,910	18,174,207	15.1
MYSTERY LAKE	299,458,950		133,762,180	433,221,130	9,031,895	20.8
PARK WEST	306,252,660	531,876,840	215,094,930	1,053,224,430	10,731,641	10.2
PEMBINA TRAILS	8,069,515,560	26,707,240	1,931,321,850	10,027,544,650	115,293,244	11.5
PINE CREEK	170,537,170	326,275,510	117,735,940	614,548,620	8,113,014	13.2
PORTAGE LA PRAIRIE	682,487,890	426,711,270	398,236,150	1,507,435,310	19,825,000	13.2
PRAIRIE ROSE	616,465,970	900,320,810	174,901,030	1,691,687,810	18,427,499	10.9
PRAIRIE SPIRIT	383,391,700	1,078,143,120	209,135,100	1,670,669,920	15,872,184	9.5
RED RIVER VALLEY	678,404,710	731,243,820	385,637,780	1,795,286,310	22,869,977	12.7
RIVER EAST TRANSCONA	6,337,129,670	14,571,030	1,289,494,200	7,641,194,900	98,852,451	12.9
ROLLING RIVER	565,781,900	353,321,630	200,239,200	1,119,342,730	12,985,366	11.6
SEINE RIVER	1,722,067,780	198,801,180	231,775,860	2,152,644,820	30,577,643	14.2
SEVEN OAKS	3,404,252,470	19,496,980	519,587,980	3,943,337,430	63,928,333	16.2
SOUTHWEST HORIZON	323,513,420	617,989,090	433,085,740	1,374,588,250	14,256,116	10.4
ST. JAMES-ASSINIBOIA	3,239,112,170	27,612,710	1,857,386,670	5,124,111,550	69,158,858	13.5
SUNRISE	2,022,503,740	337,178,160	536,153,850	2,895,835,750	40,137,814	13.9
SWAN VALLEY	266,519,090	271,840,410	92,376,420	630,735,920	8,510,761	13.5
TURTLE MOUNTAIN	255,104,820	334,902,580	77,334,630	667,342,030	7,835,953	11.7
TURTLE RIVER	104,315,210	138,065,520	16,109,350	258,490,080	3,953,531	15.3
WESTERN	448,805,670	128,339,820	138,947,560	716,093,050	9,909,568	13.8
WINNIPEG	8,224,253,060	3,996,330	5,583,194,120	13,811,443,510	205,433,352	14.9
DIVISION/DISTRICT TOTAL	55,953,585,890	9,515,939,930	20,605,860,650	86,075,386,470	1,138,303,182	13.2
L.G.D. OF PINAWA	65,111,510	383,760	3,686,960	69,182,230		
NOT IN ANY DIVISION	20,242,130	18,582,490	57,861,070	96,685,690		
PROVINCE	56,038,939,530	9,534,906,180	20,667,408,680	86,241,254,390		

(1) Special levy net of the Tax Incentive Grant (page 54) requisitioned by school divisions for the 2022 tax year. Actual remittance to school divisions by municipalities is reduced by the Education Property Tax Credit. See pages 41 and 42 for more detail.

(2) Mill rates for Flin Flon and Mystery Lake are adjusted for mining revenue.

Note: Evergreen School Division special levy and mill rate are unavailable.

Net Special Levy

For the 2022 Taxation Year

DIVISION / DISTRICT	GROSS SPECIAL LEVY	TAX INCENTIVE GRANT ⁽¹⁾	NET SPECIAL LEVY
BEAUTIFUL PLAINS	10,150,596	252,166	9,898,430
BORDER LAND	18,548,204	2,575,999	15,972,205
BRANDON	51,369,869	924,007	50,445,862
DSFM			
EVERGREEN			
FLIN FLON	5,095,503	376,357	4,719,146
FORT LA BOSSE	10,591,284	459,100	10,132,184
FRONTIER	3,679,067	159,237	3,519,830
GARDEN VALLEY	21,362,606	323,087	21,039,519
HANOVER	37,572,961	754,063	36,818,898
INTERLAKE	21,772,439	808,470	20,963,969
KELSEY	4,782,792	154,704	4,628,088
LAKESHORE	5,677,500	414,194	5,263,306
LORD SELKIRK	35,396,801	2,534,539	32,862,262
LOUIS RIEL	121,431,579	3,270,502	118,161,077
MOUNTAIN VIEW	18,519,387	345,180	18,174,207
MYSTERY LAKE	9,574,920	543,025	9,031,895
PARK WEST	11,500,927	769,286	10,731,641
PEMBINA TRAILS	117,723,089	2,429,845	115,293,244
PINE CREEK	8,425,692	312,678	8,113,014
PORTAGE LA PRAIRIE	20,095,928	270,928	19,825,000
PRAIRIE ROSE	19,512,796	1,085,297	18,427,499
PRAIRIE SPIRIT	16,713,595	841,411	15,872,184
RED RIVER VALLEY	23,688,698	818,721	22,869,977
RIVER EAST TRANSCONA	99,597,713	745,262	98,852,451
ROLLING RIVER	13,704,333	718,967	12,985,366
SEINE RIVER	31,867,190	1,289,547	30,577,643
SEVEN OAKS	66,610,250	2,681,917	63,928,333
SOUTHWEST HORIZON	14,969,969	713,853	14,256,116
ST. JAMES-ASSINIBOIA	70,931,495	1,772,637	69,158,858
SUNRISE	41,627,663	1,489,849	40,137,814
SWAN VALLEY	9,505,127	994,366	8,510,761
TURTLE MOUNTAIN	7,835,953		7,835,953
TURTLE RIVER	4,225,502	271,971	3,953,531
WESTERN	9,909,568		9,909,568
WINNIPEG	210,223,550	4,790,198	205,433,352
PROVINCE	1,174,194,545	35,891,363	1,138,303,182

(1) The Tax Incentive Grant (TIG) was a voluntary program intended to assist school divisions that maintained their Special Levy amount adjusted for real growth in property assessment. The 2023 grant is unchanged from the amount provided in 2022. Amounts shown here are the portions by divisions before allocation to the DSFM.

(2) Evergreen School Division 2022/23 information is not available.

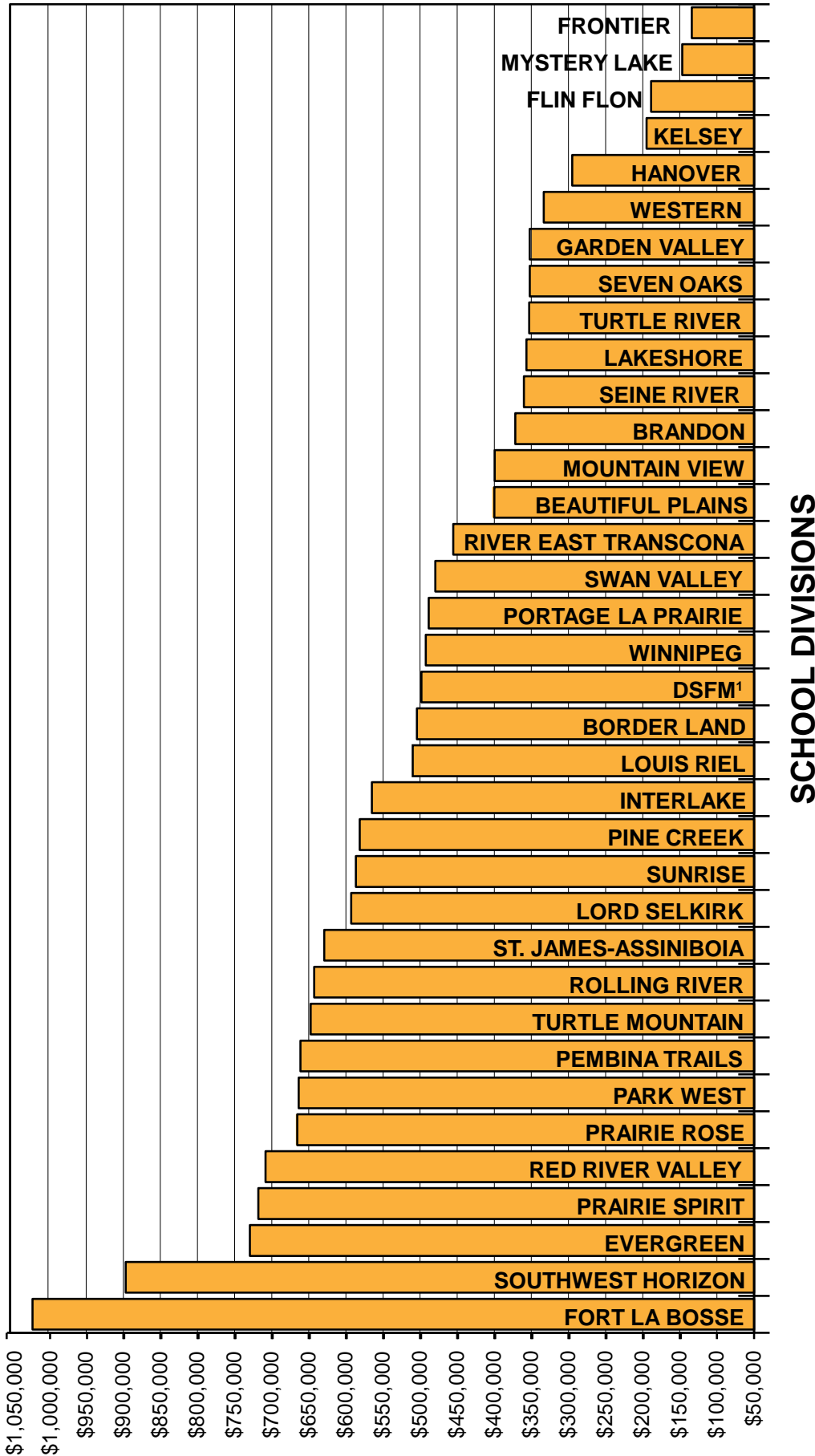
Local Taxation and Assessment Per Resident Pupil

For the 2022 Taxation Year

DIVISION / DISTRICT	EDUCATION SUPPORT LEVY	SPECIAL LEVY	TOTAL	ASSESSMENT PER RESIDENT PUPIL ⁽¹⁾
BEAUTIFUL PLAINS	1,489,048	9,898,430	11,387,478	416,075
BORDER LAND	2,096,996	15,972,205	18,069,201	508,881
BRANDON	9,088,055	50,445,862	59,533,917	385,825
DSFM				502,392
EVERGREEN	1,189,962		1,189,962	726,411
FLIN FLON	308,893	4,719,146	5,028,039	144,394
FORT LA BOSSE	6,699,361	10,132,184	16,831,545	1,025,140
FRONTIER	659,763	3,519,830	4,179,593	137,781
GARDEN VALLEY	3,657,264	21,039,519	24,696,783	351,266
HANOVER	4,490,249	36,818,898	41,309,147	296,435
INTERLAKE	4,170,571	20,963,969	25,134,540	563,721
KELSEY	600,230	4,628,088	5,228,318	186,513
LAKESHORE	334,208	5,263,306	5,597,513	370,450
LORD SELKIRK	2,546,703	32,862,262	35,408,965	594,100
LOUIS RIEL	14,044,342	118,161,077	132,205,419	517,209
MOUNTAIN VIEW	1,465,630	18,174,207	19,639,837	403,804
MYSTERY LAKE	1,165,527	9,031,895	10,197,422	142,809
PARK WEST	1,874,214	10,731,641	12,605,855	661,132
PEMBINA TRAILS	16,828,433	115,293,244	132,121,677	652,269
PINE CREEK	1,025,884	8,113,014	9,138,898	587,060
PORTAGE LA PRAIRIE	3,470,002	19,825,000	23,295,002	486,481
PRAIRIE ROSE	1,523,987	18,427,499	19,951,486	666,664
PRAIRIE SPIRIT	1,822,284	15,872,184	17,694,468	721,605
RED RIVER VALLEY	3,360,227	22,869,977	26,230,204	708,088
RIVER EAST TRANSCONA	11,235,914	98,852,451	110,088,365	454,908
ROLLING RIVER	1,744,770	12,985,366	14,730,136	647,529
SEINE RIVER	2,019,562	30,577,643	32,597,205	373,314
SEVEN OAKS	4,527,392	63,928,333	68,455,725	363,421
SOUTHWEST HORIZON	3,773,661	14,256,116	18,029,777	899,624
ST. JAMES-ASSINIBOIA	16,184,204	69,158,858	85,343,062	628,206
SUNRISE	4,671,738	40,137,814	44,809,552	587,309
SWAN VALLEY	804,915	8,510,761	9,315,676	480,890
TURTLE MOUNTAIN	673,850	7,835,953	8,509,803	649,150
TURTLE RIVER	140,368	3,953,531	4,093,899	364,774
WESTERN	1,210,710	9,909,568	11,120,278	341,195
WINNIPEG	48,648,758	205,433,352	254,082,110	488,685
PROVINCE	179,547,676	1,138,303,182	1,317,850,858	489,177

(1) Assessment per resident pupil is based on total portioned assessment adjusted for allocations to the DSFM and corresponds to data provided in the calculation of support to school divisions. Assessment per resident pupil for Flin Flon, Frontier and Mystery Lake reflects non-assessed mining properties. DSFM assessment per resident pupil is derived on a pro rata basis according to enrolment within DSFM boundaries.

2022 Assessment per Resident Pupil



DSFM assessment per resident pupil is derived on a pro rata basis according to enrolment within DSFM boundaries.

APPENDIX

Analysis of Operating Fund Revenue: 2022/2023 Actual

Education Funding of Schools Program

DIVISION / DISTRICT	BASE SUPPORT					
	INSTRUCTIONAL SUPPORT ⁽¹⁾	ADD'N INST. SUPPORT FOR SMALL SCHOOLS	SPARSITY SUPPORT ⁽²⁾	CURRICULAR MATERIALS	INFORMATION TECHNOLOGY	LIBRARY SERVICES
BEAUTIFUL PLAINS	4,004,306	52,565	211,451	124,680	128,836	191,176
BORDER LAND	4,158,659		398,124	129,486	133,802	198,545
BRANDON	16,904,608		124,883	526,350	543,895	807,070
DSFM	10,879,071	122,152	765,810	338,736	350,027	519,395
EVERGREEN	2,938,675	46,353	519,792	91,500	94,550	140,300
FLIN FLON	1,803,865			56,166	58,038	86,121
FORT LA BOSSE	2,653,479	66,450	284,874	82,620	85,374	126,684
FRONTIER	3,924,721		888,382	122,202	126,275	187,376
GARDEN VALLEY	8,400,371		203,636	261,558	270,277	401,056
HANOVER	15,894,474		233,330	494,898	511,395	758,844
INTERLAKE	5,619,132	48,188	481,169	174,960	180,792	268,272
KELSEY	2,733,452		40,919	85,112	87,947	130,502
LAKESHORE	1,759,351	21,363	352,455	54,780	56,606	83,996
LORD SELKIRK	6,992,312	2,230	368,071	217,836	225,097	334,015
LOUIS RIEL	29,207,732		53,508	909,426	939,740	1,394,453
MOUNTAIN VIEW	5,805,858		551,150	180,774	186,800	277,187
MYSTERY LAKE	5,750,361			179,046	185,014	274,537
PARK WEST	2,938,675	46,353	519,792	91,500	94,550	140,300
PEMBINA TRAILS	28,928,124	36,936		900,720	930,744	1,381,104
PINE CREEK	2,025,084	32,630	332,217	63,054	65,156	96,683
PORTAGE LA PRAIRIE	5,907,410		191,175	183,936	190,067	282,035
PRAIRIE ROSE	4,598,207		635,780	143,172	147,944	219,530
PRAIRIE SPIRIT	4,032,248	37,412	835,690	125,550	129,735	192,510
RED RIVER VALLEY	4,519,779		601,910	140,730	145,421	215,786
RIVER EAST TRANSCONA	32,205,550			983,712	1,016,502	1,508,358
ROLLING RIVER	3,223,871	79,806	455,814	100,380	103,726	153,916
SEINE RIVER	8,482,461		453,726	264,114	272,918	404,975
SEVEN OAKS	22,042,182			686,316	709,193	1,052,351
SOUTHWEST HORIZON	2,888,958		544,522	89,952	92,950	137,926
ST. JAMES-ASSINIBOIA	15,535,281			483,714	499,838	741,695
SUNRISE	8,870,697		469,037	276,354	285,566	423,743
SWAN VALLEY	2,520,516		255,030	78,480	81,096	120,336
TURTLE MOUNTAIN	1,978,066	49,372	235,555	61,590	63,643	94,438
TURTLE RIVER	1,301,689	30,242	290,863	40,530	41,881	62,146
WESTERN	4,122,046			128,346	132,624	196,797
WINNIPEG	55,421,557			1,712,586	1,769,672	2,625,965
PROVINCE	340,972,828	672,052	11,298,665	10,584,866	10,937,691	16,230,123
WHITESHELL	938,442					

(1) Based on a grant per eligible pupil at September 30, 2021.

(2) Provided in recognition of the higher costs associated with sparsely populated rural and northern divisions.

Analysis of Operating Fund Revenue: 2022/2023 Actual (continued)

DIVISION / DISTRICT	BASE SUPPORT					
	STUDENT SERVICES	COUNSELLING AND GUIDANCE	PROFESSIONAL DEVELOPMENT	PHYSICAL EDUCATION	OCCUPANCY	TOTAL BASE SUPPORT
BEAUTIFUL PLAINS	646,935	172,474	95,588	38,500	968,715	6,635,226
BORDER LAND	717,713	179,122	99,273	42,875	1,288,485	7,346,084
BRANDON	2,970,901	728,118	403,535	191,825	3,118,185	26,319,370
DSFM	1,797,513	468,585	220,178	83,500	2,907,855	18,452,822
EVERGREEN	497,398	126,575	70,150	31,875	1,260,270	5,817,438
FLIN FLON	340,058	77,696	47,741	24,500	582,255	3,076,440
FORT LA BOSSE	440,619	114,291	63,342	23,000	839,610	4,780,343
FRONTIER	1,294,626	169,046	79,431	29,125	4,166,415	10,987,599
GARDEN VALLEY	1,391,621	361,822	200,528	93,600	1,844,235	13,428,704
HANOVER	2,706,768	684,609	321,684	154,125	2,918,115	24,678,242
INTERLAKE	932,740	242,028	113,724	55,250	1,517,625	9,633,880
KELSEY	472,820	117,735	72,345	31,624	904,592	4,677,048
LAKESHORE	326,013	75,779	41,998	16,250	787,455	3,576,046
LORD SELKIRK	1,240,213	301,340	141,593	80,875	1,975,050	11,878,632
LOUIS RIEL	5,218,994	1,258,039	591,127	301,375	6,375,735	46,250,129
MOUNTAIN VIEW	1,073,369	250,071	138,593	60,500	2,221,290	10,745,592
MYSTERY LAKE	1,069,168	247,680	152,189	56,250	1,267,110	9,181,355
PARK WEST	497,398	126,575	70,150	31,875	1,260,270	5,817,438
PEMBINA TRAILS	4,893,699	1,245,996	585,468	317,625	5,067,585	44,288,001
PINE CREEK	347,788	87,225	48,341	20,875	786,600	3,905,653
PORTAGE LA PRAIRIE	1,054,058	254,445	119,558	63,000	1,731,375	9,977,059
PRAIRIE ROSE	771,596	198,055	93,062	35,125	1,410,750	8,253,221
PRAIRIE SPIRIT	651,148	173,678	96,255	37,125	1,732,230	8,043,581
RED RIVER VALLEY	748,002	194,677	91,475	46,300	1,140,570	7,844,650
RIVER EAST TRANSCONA	5,512,017	1,360,802	639,413	335,375	6,807,510	50,369,239
ROLLING RIVER	536,090	138,859	76,958	28,375	1,149,120	6,046,915
SEINE RIVER	1,443,651	365,358	171,674	80,375	1,686,915	13,626,167
SEVEN OAKS	3,903,572	949,404	446,105	259,000	3,856,905	33,905,028
SOUTHWEST HORIZON	464,373	124,434	68,963	25,763	1,021,725	5,459,566
ST. JAMES-ASSINIBOIA	2,746,450	669,138	314,414	182,750	4,119,390	25,292,670
SUNRISE	1,484,049	382,290	179,630	79,125	2,110,995	14,561,486
SWAN VALLEY	450,609	108,564	66,708	28,750	871,245	4,581,334
TURTLE MOUNTAIN	323,267	85,200	47,219	20,500	577,980	3,536,830
TURTLE RIVER	277,953	56,067	31,073	12,375	593,370	2,738,189
WESTERN	679,075	177,545	98,399	38,375	605,340	6,178,547
WINNIPEG	15,572,472	2,369,077	1,113,181	696,125	14,226,345	95,506,980
PROVINCE	65,494,736	14,642,399	7,211,065	3,653,862	85,699,217	567,397,504
WHITESHELL						938,442

Analysis of Operating Fund Revenue: 2022/2023 Actual (continued)

DIVISION / DISTRICT	CATEGORICAL SUPPORT				
	TRANSPORTATION ⁽¹⁾	SPECIAL NEEDS ⁽²⁾	ENGLISH AS AN ADDITIONAL LANGUAGE	SENIOR YEARS TECHNOLOGY EDUCATION	INDIGENOUS ACADEMIC ACHIEVEMENT
BEAUTIFUL PLAINS	683,241	821,810	339,650	63,800	36,000
BORDER LAND	1,177,907	1,136,492	203,950	144,431	54,000
BRANDON	1,129,292	3,316,018	848,600	567,655	370,000
DSFM	3,584,578	1,213,858	174,950	98,890	529,500
EVERGREEN	1,140,158	598,151	72,000	58,850	88,150
FLIN FLON	109,681	474,363	750	33,991	80,400
FORT LA BOSSE	897,378	594,892	22,850	59,620	18,000
FRONTIER	1,437,819	1,811,010	3,100	59,125	863,200
GARDEN VALLEY	1,529,885	1,941,188	519,100	275,770	27,000
HANOVER	2,666,215	3,479,134	572,750	589,600	171,000
INTERLAKE	1,165,139	1,340,139	49,150	93,390	135,000
KELSEY	269,745	938,959	12,801	35,365	171,000
LAKESHORE	886,941	646,512	12,950	42,900	99,000
LORD SELKIRK	1,630,668	1,989,554	66,500	281,215	359,000
LOUIS RIEL	1,360,856	8,733,097	1,360,250	727,816	803,000
MOUNTAIN VIEW	1,477,415	1,183,664	108,450	227,590	245,000
MYSTERY LAKE	75,211	1,974,130	87,000	173,580	297,546
PARK WEST	1,140,158	598,151	72,000	58,850	88,150
PEMBINA TRAILS	1,217,090	7,125,795	2,497,800	498,850	333,000
PINE CREEK	672,763	576,907	66,500	36,850	46,530
PORTAGE LA PRAIRIE	804,883	1,824,498	145,250	141,625	245,000
PRAIRIE ROSE	1,350,959	943,173	165,350	49,225	99,000
PRAIRIE SPIRIT	1,413,828	868,071	125,200	54,973	36,000
RED RIVER VALLEY	1,523,726	1,308,683	89,150	79,035	108,000
RIVER EAST TRANSCONA	1,943,839	9,479,806	1,020,800	779,488	864,000
ROLLING RIVER	896,773	600,291	35,750	39,545	73,300
SEINE RIVER	1,801,591	2,624,698	163,650	163,213	396,000
SEVEN OAKS	1,088,469	6,303,710	779,900	546,095	359,500
SOUTHWEST HORIZON	1,000,456	590,764	58,400	32,505	36,000
ST. JAMES-ASSINIBOIA	737,662	4,822,618	503,450	539,990	370,000
SUNRISE	2,831,671	2,611,367	119,050	164,066	254,550
SWAN VALLEY	1,011,121	718,071	18,250	186,450	146,000
TURTLE MOUNTAIN	540,283	385,153	85,600	20,240	27,000
TURTLE RIVER	725,002	420,350	12,950	18,178	99,000
WESTERN	573,909	645,836	279,950	68,365	27,000
WINNIPEG	1,311,464	16,496,901	2,342,800	1,589,335	2,371,020
PROVINCE	43,807,776	91,137,814	13,036,601	8,600,466	10,325,846
WHITESHELL					

(1) Includes vehicle support for school buses.

(2) Includes support for coordinators, clinicians, and Level 2 and 3 pupils. Note: total special needs support is \$156,632,550 (Student Services on page 58 and Special Needs above).

Analysis of Operating Fund Revenue: 2022/2023 Actual (continued)

DIVISION / DISTRICT	CATEGORICAL SUPPORT				
	FRENCH LANGUAGE PROGRAMS	EARLY CHILDHOOD DEVELOPMENT INITIATIVE	LITERACY AND NUMERACY	OTHER CATEGORICAL ⁽¹⁾	TOTAL CATEGORICAL SUPPORT
BEAUTIFUL PLAINS	3,208	33,320	166,240	302,726	2,449,995
BORDER LAND	33,922	31,776	172,648	255,029	3,210,155
BRANDON	194,003	154,660	760,800	245,174	7,586,202
DSFM	1,652,759	98,008	451,648	440,127	8,244,318
EVERGREEN	3,095	23,110	122,000	188,814	2,294,328
FLIN FLON	31,686	17,661	74,888	677,580	1,501,000
FORT LA BOSSE	1,103	19,720	110,160	93,646	1,817,369
FRONTIER		45,747	162,936	2,238,070	6,621,007
GARDEN VALLEY	2,864	65,340	348,744	185,624	4,895,515
HANOVER	20,428	118,210	659,864	375,196	8,652,397
INTERLAKE	78,448	42,974	233,280	255,900	3,393,420
KELSEY	42,919	30,483	113,481	1,012,417	2,627,170
LAKESHORE	1,976	18,252	73,040	117,352	1,898,923
LORD SELKIRK	92,328	54,203	349,448	80,478	4,903,394
LOUIS RIEL	1,380,512	226,964	1,212,568	479,261	16,284,324
MOUNTAIN VIEW	58,701	51,112	300,032	224,801	3,876,765
MYSTERY LAKE	57,437	60,491	238,728	2,034,413	4,998,536
PARK WEST	3,095	23,110	122,000	188,814	2,294,328
PEMBINA TRAILS	838,576	265,216	1,200,960	1,167,991	15,145,278
PINE CREEK	907	16,837	84,072	172,186	1,673,552
PORTAGE LA PRAIRIE	83,502	53,386	245,248	99,422	3,642,814
PRAIRIE ROSE	70,913	38,561	190,896	386,974	3,295,051
PRAIRIE SPIRIT	30,698	41,447	167,400	343,315	3,080,932
RED RIVER VALLEY	126,773	33,904	187,640	277,891	3,734,802
RIVER EAST TRANSCONA	872,188	235,271	1,438,116	492,246	17,125,754
ROLLING RIVER	3,051	28,536	133,840	244,424	2,055,510
SEINE RIVER	384,650	69,870	365,152	166,343	6,135,167
SEVEN OAKS	588,361	151,220	915,088	365,450	11,097,793
SOUTHWEST HORIZON		25,123	119,936	185,259	2,048,443
ST. JAMES-ASSINIBOIA	424,351	115,881	764,452	50,317	8,328,721
SUNRISE	186,595	65,981	368,472	279,765	6,881,517
SWAN VALLEY	15,476	19,923	104,640	59,838	2,279,769
TURTLE MOUNTAIN	581	15,131	82,120	123,516	1,279,624
TURTLE RIVER	7,490	16,736	54,040	155,231	1,508,977
WESTERN	87,323	28,390	171,128	316,703	2,198,604
WINNIPEG	942,546	479,157	2,397,448	1,331,298	29,261,969
PROVINCE	8,322,465	2,815,711	14,663,153	15,613,591	208,323,423
WHITESHELL					

(1) All other categorical support not shown elsewhere (e.g., Board and Room, Indigenous and International Languages, Northern Allowance, etc.).

Analysis of Operating Fund Revenue: 2022/2023 Actual (continued)

DIVISION / DISTRICT	EQUALIZATION SUPPORT ⁽¹⁾	ADDITIONAL EQUALIZATION SUPPORT ⁽²⁾	FORMULA GUARANTEE ⁽³⁾	OTHER PROGRAM SUPPORT ⁽⁴⁾	TOTAL FUNDING OF SCHOOLS PROGRAM
BEAUTIFUL PLAINS	3,666,769			195,502	12,947,492
BORDER LAND	3,565,998	1,575		148,760	14,272,572
BRANDON	20,220,323			340,415	54,466,310
DSFM	10,960,956			250,320	37,908,416
EVERGREEN	252,363		1,024,832	137,320	9,526,281
FLIN FLON	4,975,928	208,582		73,044	9,834,994
FORT LA BOSSE			617,372	130,552	7,345,636
FRONTIER	11,499,275	4,758,595	3,031,392	354,050	37,251,918
GARDEN VALLEY	9,633,196		393,666	134,200	28,485,281
HANOVER	21,699,399			373,080	55,403,118
INTERLAKE	2,912,918			157,540	16,097,758
KELSEY	5,015,822	970,692	309,141	90,437	13,690,310
LAKESHORE	2,811,833	419,953	2,676	100,860	8,810,291
LORD SELKIRK	3,420,184		931,785	294,972	21,428,967
LOUIS RIEL	19,934,979	222,000		636,271	83,327,703
MOUNTAIN VIEW	7,542,288			355,022	22,519,667
MYSTERY LAKE	13,537,197	3,841,201		113,918	31,672,207
PARK WEST	252,363		1,024,832	137,320	9,526,281
PEMBINA TRAILS		3,688,748		701,995	63,824,022
PINE CREEK	921,391		118,974	156,466	6,776,036
PORTAGE LA PRAIRIE	4,555,727			210,144	18,385,744
PRAIRIE ROSE	358,990	229,000		172,430	12,308,692
PRAIRIE SPIRIT			1,220,623	290,324	12,635,460
RED RIVER VALLEY			134,620	132,196	11,846,268
RIVER EAST TRANSCONA	28,041,400	3,036,165		773,132	99,345,690
ROLLING RIVER	525,681		280,200	133,080	9,041,386
SEINE RIVER	10,368,969			244,919	30,375,222
SEVEN OAKS	29,260,378	4,151,226		365,803	78,780,228
SOUTHWEST HORIZON			561,246	109,920	8,179,175
ST. JAMES-ASSINIBOIA	4,163,551			523,143	38,308,085
SUNRISE	4,286,504	759,000		246,881	26,735,388
SWAN VALLEY	2,279,689	557,431	612,980	177,159	10,488,362
TURTLE MOUNTAIN	294,192		209,444	67,100	5,387,190
TURTLE RIVER	2,220,368	434,059		67,540	6,969,133
WESTERN	4,614,120			75,736	13,067,007
WINNIPEG	43,122,602	4,863,665	4,747,473	1,590,668	179,093,357
PROVINCE	276,915,353	28,141,892	15,221,256	10,062,219	1,106,061,647
WHITESHELL					938,442

(1) Equalization is provided to recognize the varying ability of school divisions to meet the cost of unsupported program requirements through the property tax base of the school division.

(2) Additional Equalization is provided to specifically assist school divisions or districts that have both higher than average tax effort and lower than average assessment per pupil.

(3) Formula Guarantee is provided to ensure that every school division receives at least 100% of the level of funding provided in 2021/22.

(4) Includes School Buildings "D" Support, Technology Education Equipment, and other minor capital support.

(5) Includes adjustment for days schools are closed (not shown).

Administration Expenses 2022/2023 Actual ⁽¹⁾

DIVISION / DISTRICT	DEFINED ADMINISTRATION EXPENSES		
	DIVISIONAL ADMINISTRATION FUNCTION 500 ⁽²⁾	LESS: LIABILITY INSURANCE, ADMIN. PORTION OF SELF-FUNDED EXPENSES & TRUSTEE ELECTION COSTS	DEFINED ADMINISTRATION EXPENSES
BEAUTIFUL PLAINS	834,207	(32,304)	801,903
BORDER LAND	1,142,667	(3,879)	1,138,788
BRANDON	3,013,431	(214,383)	2,799,048
DSFM			
EVERGREEN	1,091,997	(249,694)	842,303
FLIN FLON	665,122	(37,127)	627,995
FORT LA BOSSE	779,985	(76,547)	703,438
FRONTIER			
GARDEN VALLEY	1,516,800		1,516,800
HANOVER	2,333,040	(125,744)	2,207,296
INTERLAKE	1,457,645	(65,371)	1,392,274
KELSEY	930,498	(35,821)	894,677
LAKESHORE	615,592	(44,232)	571,360
LORD SELKIRK	1,847,091	(144,890)	1,702,201
LOUIS RIEL	7,555,579	(2,022,841)	5,532,738
MOUNTAIN VIEW	1,359,473	(23,130)	1,336,343
MYSTERY LAKE	1,881,436	(116,013)	1,765,423
PARK WEST	1,091,997	(249,694)	842,303
PEMBINA TRAILS	6,065,693	(863,497)	5,202,196
PINE CREEK	559,786		559,786
PORTAGE LA PRAIRIE	1,153,360	(91,333)	1,062,027
PRAIRIE ROSE	1,052,538	(53,996)	998,542
PRAIRIE SPIRIT	977,691	(73,008)	904,683
RED RIVER VALLEY	1,151,569	(52,233)	1,099,336
RIVER EAST TRANSCONA	6,464,643	(418,509)	6,046,134
ROLLING RIVER	935,278	(68,796)	866,482
SEINE RIVER	2,153,782	(91,949)	2,061,833
SEVEN OAKS	4,246,287	(244,461)	4,001,826
SOUTHWEST HORIZON	837,638	(71,953)	765,685
ST. JAMES-ASSINIBOIA	3,367,725	(521,885)	2,845,840
SUNRISE	2,237,142	(62,696)	2,174,446
SWAN VALLEY	714,442	(53,881)	660,561
TURTLE MOUNTAIN	553,292	(37,099)	516,193
TURTLE RIVER	481,178	(32,709)	448,469
WESTERN	904,710	(23,301)	881,409
WINNIPEG	12,497,603	(715,215)	11,782,388
PROVINCE	74,470,917	(6,918,191)	67,552,726
WHITESHELL			

(1) This appendix provides an analysis of divisional administration expenses as a percentage of the adjusted operating expense base. Frontier School Division, DSFM and Whiteshell are exempt from these limits and are not reflected in the above totals. Expenses shown for Function 500 may differ from corresponding amounts shown on page 16 owing to the inclusion of operating transfers for the purpose of calculating administration costs. School divisions are required to limit the proportion of their operating expenses spent on divisional administration based on FTE enrolment and on meeting the Special Requirement cap. The administration limit is between 3.0% to 3.6% varying with enrolment. Northern school divisions are subject to a 4.25% limit.

(2) For a definition of Divisional Administration, see Expense Definitions on page iii.

Administration Expenses 2022/2023 Actual (continued)

DIVISION / DISTRICT	CALCULATION OF EXPENDITURE BASE AND ADMINISTRATION PERCENTAGE						
	TOTAL OPERATING EXPENSES (from page 3)	PLUS TRANSFERS TO CAPITAL	LESS ADULT LEARNING CENTRES FUNCTION 300 ⁽¹⁾	ADJUSTED EXPENDITURE BASE	DEFINED ADMIN. EXPENSES (from page 62)	DEFINED ADMIN. EXPENSES AS % OF EXPENDITURE BASE	ADMIN. LIMIT ⁽²⁾
BEAUTIFUL PLAINS	25,237,195	562,279		25,799,474	801,903	3.11	3.38
BORDER LAND	37,822,876	800,796	(371,304)	38,252,368	1,138,788	2.98	3.38
BRANDON	114,964,087	1,248,950		116,213,037	2,799,048	2.41	2.94
DSFM						N/A	N/A
EVERGREEN	32,683,927	845,636	(110,582)	33,418,981	842,303	2.52	3.37
FLIN FLON	16,660,041	111,716	(94,000)	16,677,757	627,995	3.77	4.25
FORT LA BOSSE	20,782,067	497,504		21,279,571	703,438	3.31	3.46
FRONTIER						N/A	N/A
GARDEN VALLEY	54,916,345	95,010		55,011,355	1,516,800	2.76	3.08
HANOVER	104,828,811	769,872		105,598,683	2,207,296	2.09	2.94
INTERLAKE	40,964,660			40,964,660	1,392,274	3.40	3.25
KELSEY	22,075,594	158,337	(660,487)	21,573,444	894,677	4.15	4.25
LAKESHORE	16,570,811	200,000	(288,303)	16,482,508	571,360	3.47	3.53
LORD SELKIRK	64,120,001	103,754	(366,563)	63,857,192	1,702,201	2.67	3.12
LOUIS RIEL	220,165,583	2,392,502	(1,973,923)	220,584,162	5,532,738	2.51	2.70
MOUNTAIN VIEW	45,847,675	1,033,816		46,881,491	1,336,343	2.85	3.23
MYSTERY LAKE	46,100,869	620,308		46,721,177	1,765,423	3.78	4.25
PARK WEST	32,683,927	845,636	(110,582)	33,418,981	842,303	2.52	3.37
PEMBINA TRAILS	197,889,680	2,215,264		200,104,944	5,202,196	2.60	2.70
PINE CREEK	17,333,643	61,630		17,395,273	559,786	3.22	3.52
PORTAGE LA PRAIRIE	46,085,808	577,236		46,663,044	1,062,027	2.28	3.18
PRAIRIE ROSE	33,649,577	129,193	(296,461)	33,482,309	998,542	2.98	3.34
PRAIRIE SPIRIT	30,687,837	542,107		31,229,944	904,683	2.90	3.37
RED RIVER VALLEY	35,770,870	343,236		36,114,106	1,099,336	3.04	3.34
RIVER EAST TRANSCONA	222,244,729	2,542,421	(1,522,647)	223,264,503	6,046,134	2.71	2.70
ROLLING RIVER	27,182,890	487,720	(126,602)	27,544,008	866,482	3.15	3.42
SEINE RIVER	64,348,453	546,436	(321,869)	64,573,020	2,061,833	3.19	3.02
SEVEN OAKS	167,174,761	3,037,342	(2,196,605)	168,015,498	4,001,826	2.38	2.70
SOUTHWEST HORIZON	24,257,704	1,331,003		25,588,707	765,685	2.99	3.46
ST. JAMES-ASSINIBOIA	120,394,469	1,379,872		121,774,341	2,845,840	2.34	2.70
SUNRISE	73,817,347	876,638	(971,139)	73,722,846	2,174,446	2.95	3.00
SWAN VALLEY	24,321,250	687,395		25,008,645	660,561	2.64	3.48
TURTLE MOUNTAIN	14,914,465	77,924	(202,247)	14,790,142	516,193	3.49	3.53
TURTLE RIVER	12,181,380	338,906		12,520,286	448,469	3.58	3.53
WESTERN	25,407,961	281,102	(395,268)	25,293,795	881,409	3.48	3.38
WINNIPEG	446,171,046	5,928,378	(825,809)	451,273,615	11,782,388	2.61	2.70
PROVINCE	2,480,258,339	31,669,919	(10,834,391)	2,501,093,867	67,552,726	2.70	N/A
WHITESHELL						N/A	N/A

(1) For a definition of Adult Learning Centres, see Expense Definitions on page iii. Expenditures shown here may differ from those shown for Adult Learning Centres on page 15 owing to the inclusion of operating transfers for the purpose of calculating administration costs.

Full Time Equivalent (FTE) Personnel Employed⁽¹⁾

2022/23 Actual

DIVISION / DISTRICT	EXECUTIVE, MANAGERIAL AND SUPERVISORY	INSTRUCTIONAL		TECHNICAL, SPECIALIZED AND SERVICE	SECRETARIAL CLERICAL AND OTHER	CLINICIAN ⁽²⁾	IT ⁽³⁾	TOTAL
		TEACHING	OTHER					
BEAUTIFUL PLAINS	12.8	133.7	65.0	43.1	11.0	3.5	3.0	272.1
BORDER LAND	18.9	174.6	95.7	59.6	20.9	5.8	4.0	379.4
BRANDON	46.8	649.2	330.7	134.1	49.1	28.8	6.5	1,245.1
DSFM	58.9	453.3	258.4	83.8	63.8	13.2	4.6	936.0
EVERGREEN	18.4	159.7	80.7	57.9	15.2	5.0	4.2	341.0
FLIN FLON	10.9	71.3	43.5	25.3	9.0	3.7		163.7
FORT LA BOSSE	10.6	109.2	41.8	47.0	12.2	1.4		222.1
FRONTIER	68.2	534.7	474.0	320.1	76.8	20.5	12.0	1,506.3
GARDEN VALLEY	23.0	262.0	183.9	112.0	19.0	11.2	8.0	619.1
HANOVER	40.5	553.6	281.9	215.4	71.6	23.8	11.0	1,197.8
INTERLAKE	21.7	206.5	138.3	68.5	22.1	7.2	4.0	468.2
KELSEY	10.5	109.0	45.0	34.1	14.9	2.5	1.5	217.5
LAKESHORE	10.4	72.5	58.0	32.0	9.5	1.0	2.0	185.4
LORD SELKIRK	30.5	307.3	193.0	117.3	33.1	17.0	8.0	706.2
LOUIS RIEL	91.7	1,043.5	635.7	182.2	118.0	40.2	18.0	2,129.1
MOUNTAIN VIEW	31.5	212.9	142.0	95.4	24.5	7.1	7.0	520.3
MYSTERY LAKE	17.8	214.7	97.7	48.8	22.0	13.9	4.0	418.9
PARK WEST	18.4	159.7	80.7	57.9	15.2	5.0	4.2	341.0
PEMBINA TRAILS	82.4	969.4	500.1	183.4	109.0	38.0	20.8	1,903.1
PINE CREEK	10.7	94.9	57.6	38.3	13.2	4.9	2.0	221.5
PORTAGE LA PRAIRIE	22.0	245.5	148.0	77.1	19.3	9.7	6.0	527.6
PRAIRIE ROSE	17.5	176.8	86.8	70.7	19.7	4.9	5.0	381.4
PRAIRIE SPIRIT	19.2	146.4	101.9	69.3	19.8	4.9	5.0	366.5
RED RIVER VALLEY	16.9	165.6	108.4	76.6	20.1	7.7	3.3	398.6
RIVER EAST TRANSCONA	96.5	1,141.1	486.5	276.4	126.9	33.1	14.0	2,174.5
ROLLING RIVER ⁽⁴⁾	14.3	122.8	70.5	60.0	15.5	5.3	3.0	291.2
SEINE RIVER	33.6	292.3	174.5	131.9	32.8	17.7	5.0	687.8
SEVEN OAKS	75.4	794.1	334.5	158.2	69.5	21.2	9.0	1,462.0
SOUTHWEST HORIZON	13.7	115.6	66.6	54.0	12.3	2.7	2.3	267.1
ST. JAMES-ASSINIBOIA	54.0	572.2	390.5	98.7	69.2	30.2	11.0	1,225.8
SUNRISE	31.2	322.0	136.8	132.4	38.7	19.2	6.0	686.3
SWAN VALLEY	11.7	103.9	107.7	52.2	14.1	2.8	4.0	296.3
TURTLE MOUNTAIN	7.0	76.7	39.0	26.0	6.2	3.0	1.5	159.4
TURTLE RIVER	5.4	59.9	40.0	34.5	7.1	1.6	2.0	150.5
WESTERN	12.3	138.2	75.4	37.1	12.3	2.8	4.0	282.0
WINNIPEG	140.0	2,035.0	1,262.0	648.0	261.0	117.0	33.0	4,496.0
PROVINCE	1,204.9	12,999.6	7,432.4	3,959.1	1,474.6	537.3	238.8	27,846.6
WHITESHELL	2.6	17.6	8.8	3.0	3.9	0.4		36.2

(1) Excludes personnel in Function 300 (Adult Learning Centres) and Function 400 (Community Education and Services) who do not provide education services to K-12 pupils.

(2) Includes clinicians contracted/outsourced/private or employed by other divisions on a full time equivalent basis.

(3) Information Technology.

Direct Support to Pupils 2022/23 and 2022/2023 Actual

DIVISION / DISTRICT	DIRECT SUPPORT TO PUPILS FUNCTIONS 100 + 200 + 600 ⁽¹⁾				DIRECT SUPPORT PER PUPIL	
	2021/22	% of Total Expense	2022/23	% of Total Expense	2021/22	2022/23
BEAUTIFUL PLAINS	19,283,911	80.2	19,889,408	79.1	10,165	9,925
BORDER LAND	27,264,920	77.9	28,488,296	77.3	14,095	13,963
BRANDON	95,184,062	84.7	96,875,261	84.6	10,966	10,679
DSFM	71,084,770	72.3	74,063,993	70.9	12,245	12,688
EVERGREEN	15,416,948	70.9	24,470,152	75.6	10,721	11,838
FLIN FLON	11,968,958	75.0	12,439,308	75.2	12,659	13,288
FORT LA BOSSE	15,147,410	75.0	15,330,843	74.7	10,607	10,190
FRONTIER	92,275,056	65.3	100,694,576	64.4	14,953	15,879
GARDEN VALLEY	43,168,676	81.3	43,475,486	80.1	11,466	10,648
HANOVER	80,211,468	81.0	83,102,415	81.6	10,345	10,294
INTERLAKE	32,367,792	79.0	31,973,909	78.5	11,087	10,928
KELSEY	16,105,975	78.6	16,849,094	78.9	11,115	11,408
LAKESHORE	11,809,994	74.1	11,838,754	73.6	12,802	12,988
LORD SELKIRK	49,231,794	79.7	50,541,730	80.1	13,407	13,392
LOUIS RIEL	165,705,525	80.8	173,559,100	80.7	11,090	10,652
MOUNTAIN VIEW	33,282,324	75.1	34,518,330	75.5	11,094	11,297
MYSTERY LAKE	35,960,941	81.1	36,832,346	80.0	13,027	13,489
PARK WEST	23,165,453	76.2	24,470,152	75.6	11,499	11,838
PEMBINA TRAILS	150,691,696	81.5	160,533,077	82.2	10,252	10,598
PINE CREEK	12,743,153	75.9	13,110,339	75.8	11,532	12,006
PORTAGE LA PRAIRIE	36,067,351	83.2	37,925,082	82.5	11,023	11,296
PRAIRIE ROSE	25,865,390	77.7	25,686,049	77.5	11,509	11,281
PRAIRIE SPIRIT	22,483,679	75.3	22,899,300	74.9	11,032	10,996
RED RIVER VALLEY	25,876,011	76.5	26,545,160	75.1	11,805	11,722
RIVER EAST TRANSCONA	172,479,938	81.7	179,368,528	82.0	10,523	10,621
ROLLING RIVER	19,324,131	74.8	19,293,045	72.3	11,036	10,953
SEINE RIVER	45,509,464	79.2	48,641,246	77.7	10,268	10,901
SEVEN OAKS	130,240,643	83.0	132,672,668	82.7	11,472	11,526
SOUTHWEST HORIZON	18,125,918	75.7	17,772,345	74.8	12,377	12,160
ST. JAMES-ASSINIBOIA	95,807,550	82.8	98,743,605	82.9	12,019	12,259
SUNRISE	55,164,159	77.5	55,387,976	76.6	12,266	12,062
SWAN VALLEY	16,749,508	76.8	18,487,554	76.5	12,658	13,664
TURTLE MOUNTAIN	11,104,854	78.2	11,311,767	77.1	10,818	10,988
TURTLE RIVER	8,864,069	74.1	8,911,083	74.1	13,743	14,977
WESTERN	19,074,038	80.9	19,791,732	79.5	10,611	9,978
WINNIPEG	333,650,298	80.7	349,478,254	80.2	12,203	12,562
PROVINCE	2,038,457,827	79.2	2,125,971,963	78.9	11,514	11,622

(1) Total of Regular Instruction, Student Support Services, and Instructional and Other Support Services. See pages 15 and 16 for details.

(2) Expenses net of transfers (page 3).

Statistical Summary 2021/22 and 2022/2023 Actual

DIVISION / DISTRICT	OPERATING EXPENDITURE PER PUPIL ⁽¹⁾		PUPIL / EDUCATOR RATIO		ASSESSMENT PER RESIDENT PUPIL		SPECIAL LEVY MILL RATE	
	2021/22	2022/23	2021/22	2022/23	2021	2022	2021	2022
BEAUTIFUL PLAINS	12,679	12,540	13.6	14.0	421,664	416,075	11.4	11.5
BORDER LAND	18,101	18,064	9.7	10.8	508,517	508,881	13.9	14.1
BRANDON	12,939	12,629	12.6	13.2	383,032	385,825	14.7	14.8
DSFM	16,926	17,905	11.4	11.6	500,625	502,392		
EVERGREEN	15,125	15,650	13.7	11.9	733,188	726,411	11.2	
FLIN FLON	16,888	17,675	12.0	11.8	188,256	144,394	24.5	24.0
FORT LA BOSSE	14,148	13,635	12.2	12.9	1,033,992	1,025,140	7.1	7.2
FRONTIER	22,908	24,644	10.7	10.9	121,224	137,781	13.1	13.6
GARDEN VALLEY	14,103	13,298	13.9	14.6	340,732	351,266	13.7	13.7
HANOVER	12,774	12,622	13.3	13.8	289,282	296,435	14.5	14.3
INTERLAKE	14,027	13,916	12.1	13.1	546,826	563,721	12.9	12.4
KELSEY	14,134	14,464	12.4	12.7	183,561	186,513	16.9	17.2
LAKESHORE	17,284	17,637	11.4	11.4	367,618	370,450	15.0	15.2
LORD SELKIRK	16,816	16,726	11.2	11.4	580,450	594,100	15.0	15.1
LOUIS RIEL	13,732	13,203	13.8	14.6	514,279	517,209	13.3	13.3
MOUNTAIN VIEW	14,778	14,962	12.7	12.8	402,220	403,804	14.9	15.1
MYSTERY LAKE	16,067	16,855	11.8	11.9	145,043	142,809	20.9	20.8
PARK WEST	15,092	15,650	11.8	11.9	672,329	661,132	10.1	10.2
PEMBINA TRAILS	12,577	12,894	14.5	14.7	654,891	652,269	11.5	11.5
PINE CREEK	15,193	15,829	10.5	10.6	589,818	587,060	13.0	13.2
PORTAGE LA PRAIRIE	13,254	13,697	12.4	12.8	490,193	486,481	13.0	13.2
PRAIRIE ROSE	14,803	14,558	11.5	12.0	669,341	666,664	10.8	10.9
PRAIRIE SPIRIT	14,659	14,675	12.3	12.9	739,222	721,605	9.3	9.5
RED RIVER VALLEY	15,431	15,605	11.9	12.7	713,769	708,088	12.6	12.7
RIVER EAST TRANSCONA	12,874	12,953	13.5	13.9	450,570	454,908	13.0	12.9
ROLLING RIVER	14,753	15,149	12.9	13.1	643,991	647,529	11.5	11.6
SEINE RIVER ⁽⁵⁾	12,957	14,027	12.4	14.0	370,415	373,314	14.2	14.2
SEVEN OAKS	13,829	13,930	13.2	13.5	357,708	363,421	16.3	16.2
SOUTHWEST HORIZON	16,342	16,266	10.9	11.7	893,940	899,624	10.2	10.4
ST. JAMES-ASSINIBOIA	14,517	14,789	13.0	13.1	621,670	628,206	13.4	13.5
SUNRISE	15,826	15,744	11.9	13.3	584,507	587,309	13.8	13.9
SWAN VALLEY	16,483	17,866	11.8	12.0	474,140	480,890	13.2	13.5
TURTLE MOUNTAIN	13,826	14,258	12.8	12.6	652,727	649,150	11.6	11.7
TURTLE RIVER	18,550	20,202	10.7	9.4	354,662	364,774	15.0	15.3
WESTERN	13,124	12,559	12.2	13.5	353,105	341,195	13.9	13.8
WINNIPEG	15,127	15,656	12.1	12.9	480,920	488,685	14.6	14.9
PROVINCE	14,537	14,738	12.6	13.1	485,492	489,177	13.3	13.2
WHITESHELL	17,415	18,333	10.4	10.2				

(1) From page 4.
(2) From page 9.
(3) From page 55.
(4) From page 53.