



## **FRAME REPORT 2023/24 BUDGET**

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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.

## EXPENSE DEFINITIONS

Operating Fund – consists of the nine functions defined below:

Function	Definition
<b>Function 100</b> 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.
<b>Function 200</b> 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.
<b>Function 300</b> 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.
<b>Function 400</b> 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.
<b>Function 500</b> 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.
<b>Function 600</b> 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.
<b>Function 700</b> 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.
<b>Function 800</b> 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.
<b>Function 900</b> 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
<b>Capital Fund</b>	Consists of all transactions related to tangible capital assets, including debenture debt and amortization. The Capital Fund is no longer included in this report, as school divisions are no longer required to prepare capital budgets.
<b>CPI</b>	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.
<b>Dual Track</b>	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.
<b>Education Support Levy (ESL)</b>	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.
<b>Expense Classifications</b>	<ul style="list-style-type: none"> <li>• <b>Object</b> (what was purchased) is a service or commodity obtained as the result of a specific expense (e.g., salaries, supplies).</li> <li>• <b>Function</b> (why an object was purchased) describes very broadly the services provided by school divisions.</li> <li>• <b>Program</b> describes the initiatives that make up each function. Each function comprises a number of programs that relate the principal operations to the broad functions.</li> </ul>
<b>FTE</b>	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).
<b>Information Technology Equipment</b>	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.
<b>Information Technology Salaries</b>	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.
<b>Information Technology Services</b>	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.
<b>K-12</b>	Kindergarten to Grade 12

Item	Definition
<b>Mill Rate</b>	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: $\$100,000 \div 1,000 \times 45\% \text{ (portioned assessment rate)} \times 20 \text{ mills} = \$900.$
<b>N-12</b>	Nursery to Grade 12
<b>Portioned Assessment</b>	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.
<b>School Generated Funds</b>	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.
<b>Single Track</b>	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.
<b>Special Levy</b>	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.
<b>Special Purpose Fund</b>	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.
<b>Total KM (Log Book)</b>	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.
<b>Total KM (Routes)</b>	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).
<b>Loaded KM</b>	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 2023 and 2024 are as follows:**

Other (mainly Commercial) Property	8.140 mills (2023)
Other (mainly Commercial) Property	8.128 mills (2024)

**2. Estimated September 29, 2023, FRAME student statistics are used for 2023/24.**

**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:**

<b>Regular Instruction</b>	<b>Scope</b>
<b>Administration</b>	Total enrolment for all programs in Regular Instruction
<b>Senior Years Technology Education</b>	Enrolment in Senior Years Technology Education
<b>Single Track Schools:</b>	
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
<b>Dual Track Schools</b>	Regular Instruction enrolment in schools with more than one language program
<b>Student Support Services</b>	<b>Scope</b>
Administration/Co-ordination	Total K–12 enrolment
Clinical and Related Services	
Regular Placement	
Resource Services	
Counselling and Guidance	
<b>Divisional Administration</b>	<b>Scope</b>
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 700 have been included to correctly represent transportation costs by program.
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 33 and pages 37 and 38** are based on “Expenses Net of Transfers” from page 3. Percentages may not add to 100% due to rounding.
10. **DSFM** stands for “Division scolaire franco-manitobaine”.
11. **Effective with the 2008/09 budget**, school divisions are no longer required to prepare a Capital Fund budget. The only capital transactions in the report are the net transfers to (from) Capital Fund on page 44.
12. **Effective with the 2009/10 budget**, a Full Time Equivalent (FTE) Personnel Employed appendix page is provided to disclose school division personnel by salary objects as defined in the FRAME manual.
13. **Also effective with the 2009/10 budget**, an analytical appendix page, Direct Support to Pupils, is provided to better disclose program costs only, as a subset of total cost per pupil.
14. **Effective with the 2010/11 budget**, Special Placement students are no longer reported separately. They are now included in Regular Instruction Enrolment.
15. **Effective with the 2014/15 budget**, the Full Time Equivalent (FTE) Personnel Employed appendix page excludes personnel in Function 300 (Adult Learning Centres) and Function 400 (Community Education and Services) to better align staffing with K-12 education costs.



## 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, and 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, as well as the provincial education tax credit programs, which result in reduced property tax bills for homeowners, tenants, and farmers. The total provincial contribution to public education accounts for 80.3% of the total of these expenditures.

Categories	2023/24 (\$ millions)		
	Total Expenditure on Public Education	Provincial Contribution	Provincial Contribution as %
1. FRAME Operating Fund	\$2,793.9	\$1,623.2	58.1%
2. School division capital (net transfers to Capital Fund)	16.3	-	-
3. Provincial Capital Grant Funding and Other	151.7	151.7	100.0%
4. Manitoba Education Property Tax Credit <sup>(1)</sup>	n/a	71.2	n/a
5. Farmland School Tax Rebate	n/a	22.8	n/a
6. School Tax Assistance for Tenants and Homeowners (55+)	n/a	0.2	n/a
7. Teachers' Retirement Allowances Fund	229.3	229.3	100.0%
8. Education Property Tax Rebate	n/a	463.1	n/a
<b>Adjusted Total</b>	<b>\$3,191.2</b>	<b>\$2,561.5</b>	<b>80.3%</b>

(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 \$132.7 million is adjusted by \$71.2 million to equal the Total EPTC as per the Manitoba 2023 Estimates of Expenditure of \$203.9 million. See page 41 for more information.

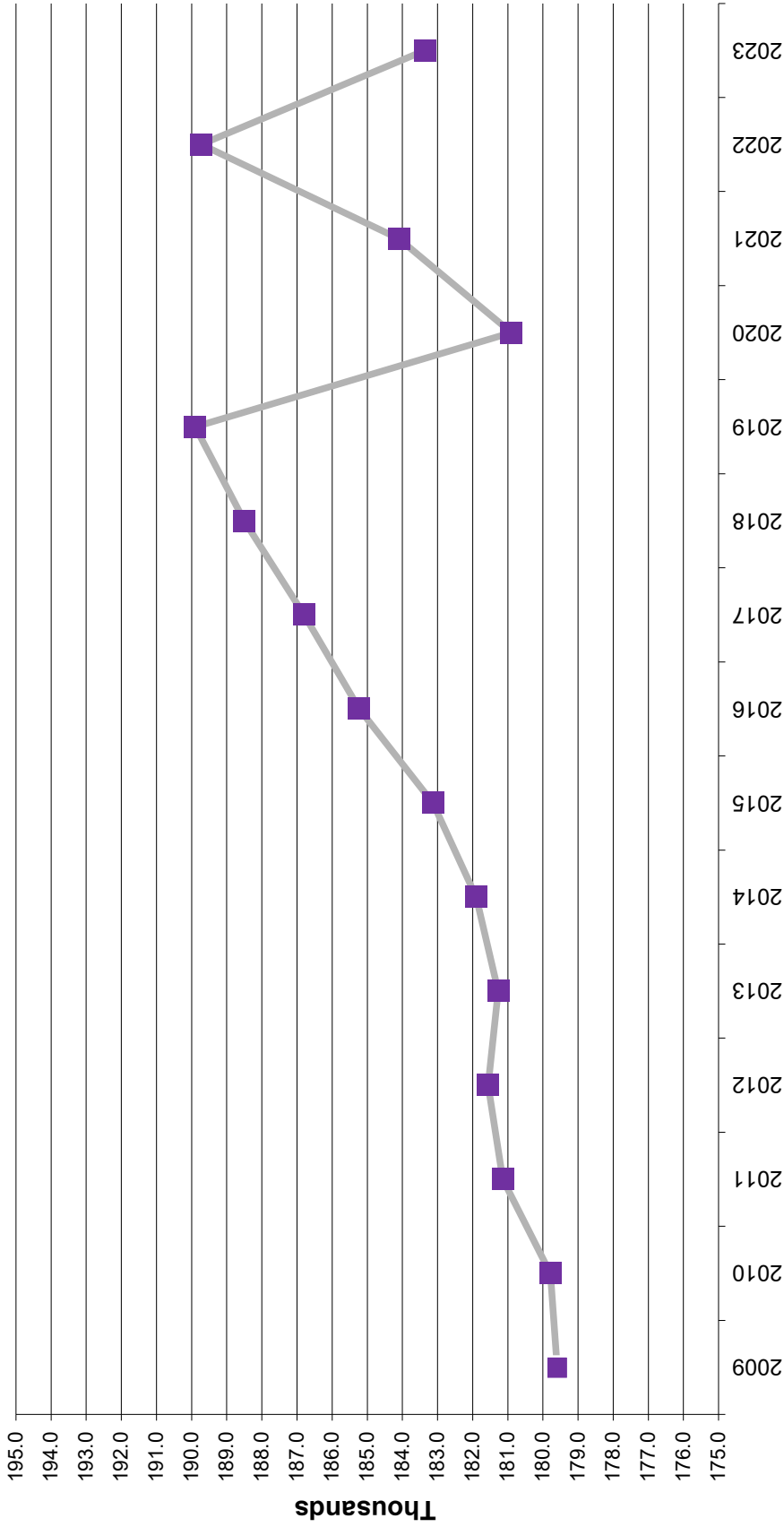
**Note:** In-year additional funding such as a \$5.0 million increase to the Teachers' Idea Fund, \$2.4 million for Additional Intensive Newcomer Support, and an additional \$0.5 million to the Community Schools Program are not included in the Provincial Contribution or anywhere in this FRAME Report, as these were announced after the school divisions' 2023/24 budget submission.

Sources:

- 1 - FRAME 2023/24 Budget, page 3, page 41
- 2 - FRAME 2023/24 Budget, page 44
- 3 - 2023/24 Funding Announcement, February 2023
- 4 - Manitoba 2023 Estimates of Expenditure for the fiscal year ending March 31, 2024
- 5 - Manitoba 2023 Estimates of Expenditure for the fiscal year ending March 31, 2024
- 6 - Manitoba 2023 Estimates of Expenditure for the fiscal year ending March 31, 2024
- 7 - Department of Finance
- 8 - Department of Finance

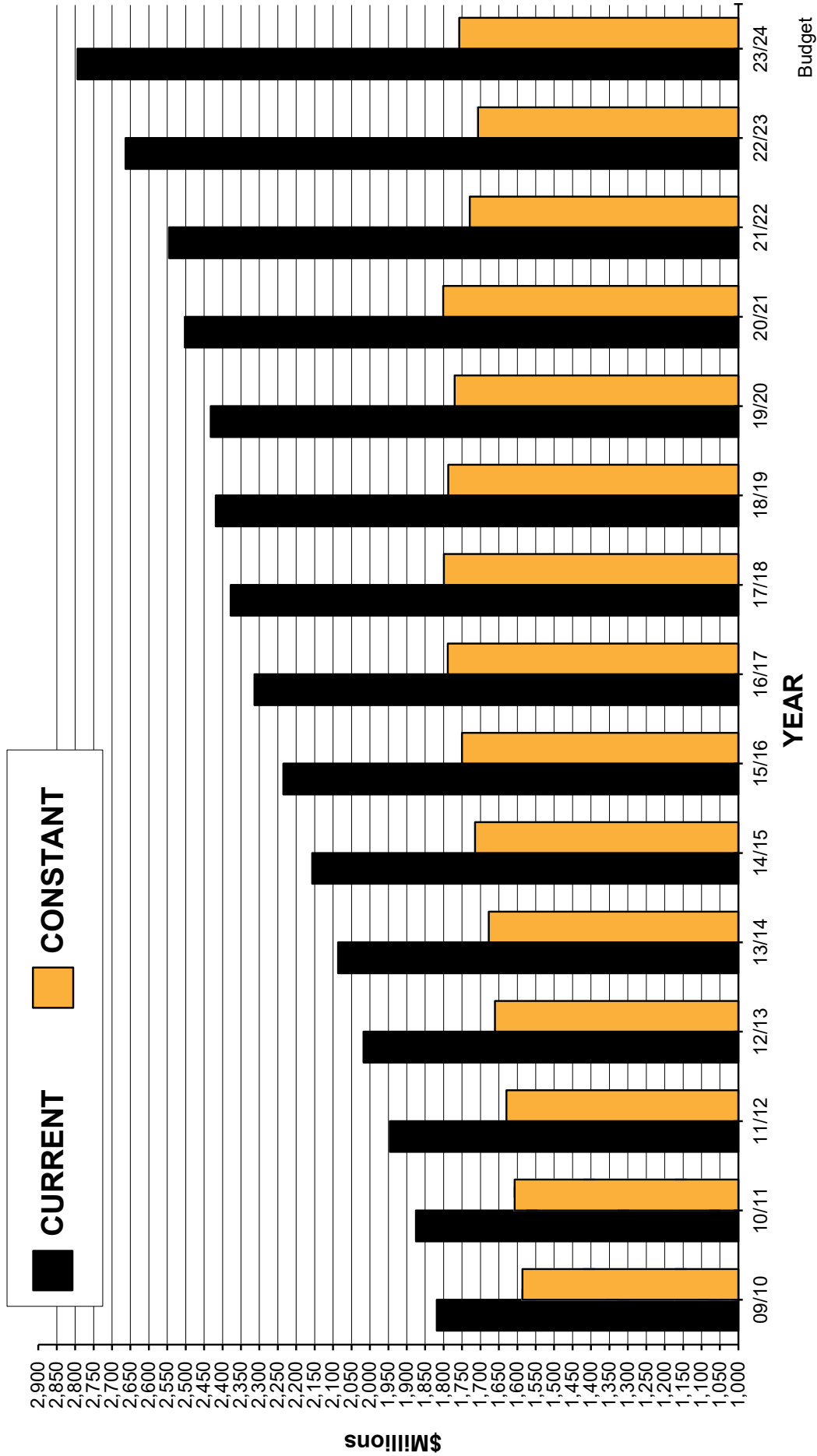
# HISTORICAL STATISTICS AND RECONCILIATION OF EXPENSES

## Manitoba Public Schools Enrolment<sup>(1)</sup> 2009–2023<sup>(2)</sup>



(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). 2023/24 uses forecasted CPI.

# Reconciliation of Expenses Operating Fund 2023/24 Budget

DIVISION / DISTRICT	TOTAL EXPENSES <sup>(1)</sup>	LESS OPERATING FUND TRANSFERS <sup>(2)</sup>	EXPENSES NET OF TRANSFERS <sup>(3)</sup>	LESS NON K-12 EDUCATION & SERVICES <sup>(4)</sup>	TOTAL EXPENSES FOR PER PUPIL COSTS <sup>(5)</sup>
BEAUTIFUL PLAINS	26,557,996	(85,700)	26,472,296	(32,980)	26,439,316
BORDER LAND	38,524,395	(560,000)	37,964,395	(411,985)	37,552,410
BRANDON	122,173,967	(92,950)	122,081,017	(431,630)	121,649,387
DSFM	111,021,156	(1,079,733)	109,941,423	(1,167,181)	108,774,242
EVERGREEN	23,507,800	(70,500)	23,437,300	(56,600)	23,380,700
FLIN FLON	16,848,718	(1,300)	16,847,418	(111,661)	16,735,757
FORT LA BOSSE	21,571,758	(76,050)	21,495,708	(250,780)	21,244,928
FRONTIER	168,341,065	(2,761,001)	165,580,064	(4,923,835)	160,656,229
GARDEN VALLEY	56,563,410	(508,000)	56,055,410	(52,370)	56,003,040
HANOVER	105,146,400	(2,800,700)	102,345,700	(111,200)	102,234,500
INTERLAKE	41,235,000	(261,036)	40,973,964		40,973,964
KELSEY	21,906,025	(11,000)	21,895,025	(920,770)	20,974,255
LAKESHORE	17,116,879	(80,700)	17,036,179	(386,850)	16,649,329
LORD SELKIRK	63,703,861	(182,000)	63,521,861	(731,963)	62,789,898
LOUIS RIEL	223,545,879	(1,138,500)	222,407,379	(3,624,293)	218,783,086
MOUNTAIN VIEW	46,137,463	(5,000)	46,132,463	(100,573)	46,031,890
MYSTERY LAKE	46,390,227	(9,200)	46,381,027	(60,491)	46,320,536
PARK WEST	32,570,598	(145,000)	32,425,598	(202,952)	32,222,646
PEMBINA TRAILS	206,537,578	(2,466,000)	204,071,578	(234,016)	203,837,562
PINE CREEK	17,288,369		17,288,369	(14,790)	17,273,579
PORTAGE LA PRAIRIE	46,343,259	(45,000)	46,298,259	(58,165)	46,240,094
PRAIRIE ROSE	34,983,442	(175,500)	34,807,942	(365,038)	34,442,904
PRAIRIE SPIRIT	31,368,590	(80,000)	31,288,590	(38,900)	31,249,690
RED RIVER VALLEY	35,808,754	(392,363)	35,416,391	(65,372)	35,351,019
RIVER EAST TRANSCONA	224,892,401	(57,800)	224,834,601	(2,254,998)	222,579,603
ROLLING RIVER	27,111,655	(360,000)	26,751,655	(30,390)	26,721,265
SEINE RIVER	61,531,662	(514,600)	61,017,062	(1,111,210)	59,905,852
SEVEN OAKS	168,486,575	(1,135,250)	167,351,325	(4,983,990)	162,367,335
SOUTHWEST HORIZON	25,793,700	(286,100)	25,507,600	(203,800)	25,303,800
ST. JAMES-ASSINIBOIA	123,310,708	(391,000)	122,919,708	(956,755)	121,962,953
SUNRISE	74,841,554	(774,000)	74,067,554	(1,110,491)	72,957,063
SWAN VALLEY	25,341,416	(62,600)	25,278,816	(95,766)	25,183,050
TURTLE MOUNTAIN	14,954,385	(26,000)	14,928,385	(220,377)	14,708,008
TURTLE RIVER	12,347,227	(150,180)	12,197,047	(28,040)	12,169,007
WESTERN	26,991,845	(114,500)	26,877,345	(531,680)	26,345,665
WINNIPEG	453,150,000	(2,452,450)	450,697,550	(9,067,403)	441,630,147
PROVINCE	2,793,945,717	(19,351,713)	2,774,594,004	(34,949,295)	2,739,644,709
WHITESHELL	3,994,311	(18,200)	3,976,111	(208,700)	3,767,411

(1) Total operating expenses as reported on the Schedule of Revenues and Expenses 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).

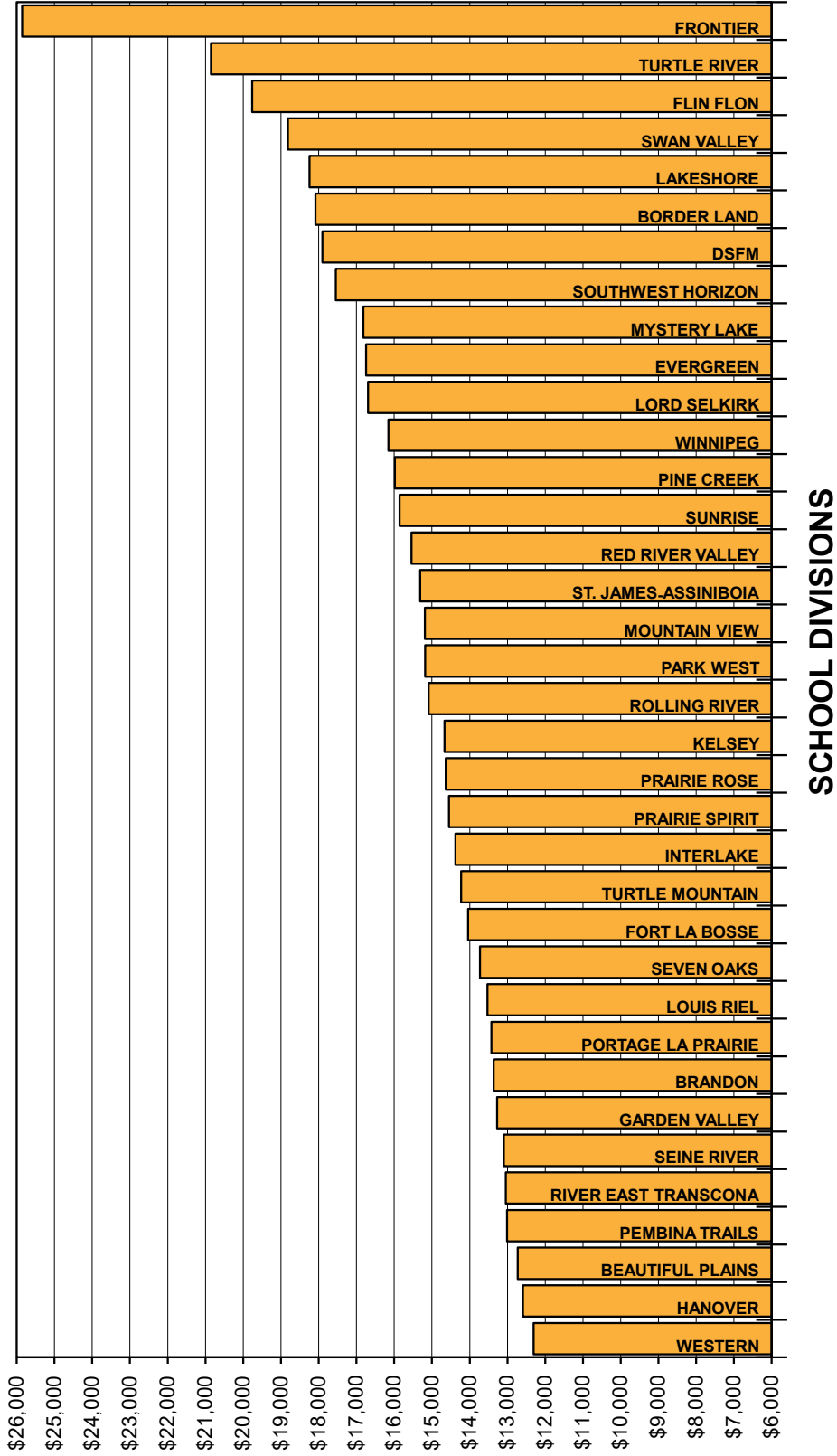
(5) As reported on page 4.

## Operating Fund Expense per Pupil 2022/23 and 2023/24

DIVISION / DISTRICT	2022/2023 BUDGET		2023/2024 BUDGET	
	EXPENSES <sup>(1)</sup>	PER PUPIL	EXPENSES <sup>(1)</sup>	PER PUPIL
BEAUTIFUL PLAINS	24,715,067	12,053	26,439,316	12,730
BORDER LAND	36,153,647	17,046	37,552,410	18,084
BRANDON	113,963,800	13,028	121,649,387	13,364
DSFM	103,595,519	17,520	108,774,242	17,902
EVERGREEN	22,069,340	15,958	23,380,700	16,748
FLIN FLON	16,003,284	16,881	16,735,757	19,759
FORT LA BOSSE	20,070,739	13,593	21,244,928	14,042
FRONTIER	150,078,151	23,930	160,656,229	25,854
GARDEN VALLEY	51,467,400	12,474	56,003,040	13,271
HANOVER	96,378,100	12,145	102,234,500	12,589
INTERLAKE	40,191,200	13,792	40,973,964	14,379
KELSEY	20,192,691	13,936	20,974,255	14,667
LAKESHORE	16,288,301	17,724	16,649,329	18,246
LORD SELKIRK	60,860,288	16,360	62,789,898	16,695
LOUIS RIEL	205,136,591	13,458	218,783,086	13,531
MOUNTAIN VIEW	44,420,785	14,631	46,031,890	15,187
MYSTERY LAKE	45,127,696	16,192	46,320,536	16,816
PARK WEST	31,073,280	14,982	32,222,646	15,210
PEMBINA TRAILS	192,400,716	12,985	203,837,562	13,011
PINE CREEK	16,492,067	14,925	17,273,579	15,979
PORTAGE LA PRAIRIE	43,547,046	12,827	46,240,094	13,426
PRAIRIE ROSE	32,692,884	13,498	34,442,904	14,632
PRAIRIE SPIRIT	29,989,977	14,384	31,249,690	14,548
RED RIVER VALLEY	34,146,762	15,335	35,351,019	15,539
RIVER EAST TRANSCONA	212,760,119	12,902	222,579,603	13,047
ROLLING RIVER	25,542,545	14,390	26,721,265	15,088
SEINE RIVER	57,733,937	13,211	59,905,852	12,976
SEVEN OAKS	155,372,375	13,472	162,367,335	13,728
SOUTHWEST HORIZON	24,357,700	16,826	25,303,800	17,548
ST. JAMES-ASSINIBOIA	116,785,956	14,661	121,962,953	15,310
SUNRISE	70,220,736	15,613	72,957,063	15,860
SWAN VALLEY	23,549,500	18,101	25,183,050	18,807
TURTLE MOUNTAIN	14,280,816	14,692	14,708,008	14,224
TURTLE RIVER	12,031,861	18,539	12,169,007	20,855
WESTERN	24,562,059	11,970	26,345,665	12,308
WINNIPEG	423,758,971	15,499	441,630,147	16,152
PROVINCE	2,608,011,906	14,524	2,739,644,709	14,941
WHITESHELL	3,568,093	19,713	3,767,411	21,904

(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).

# 2023/24 Operating Fund Expense per Pupil



## PUPIL STATISTICS

### FRAME Student Statistics—Estimate September 29, 2023

DIVISION / DISTRICT	REGULAR INSTRUCTION						
	SINGLE TRACK <sup>(1)</sup>			DUAL TRACK <sup>(2)</sup>			
	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	OTHER BILINGUAL
BEAUTIFUL PLAINS	2,077.0						
BORDER LAND	1,369.5			412.0		152.0	
BRANDON	7,185.0		313.0	690.0		449.0	
DSFM		6,053.3					
EVERGREEN	1,376.0						
FLIN FLON	563.0			183.0		101.0	
FORT LA BOSSE	1,473.0						
FRONTIER	6,155.0						
GARDEN VALLEY	4,114.0						
HANOVER	7,608.1						
INTERLAKE	1,560.5			871.0		418.0	
KELSEY	798.0			457.0		166.0	
LAKESHORE	899.5						
LORD SELKIRK	2,605.0		214.0	581.0		72.0	81.0
LOUIS RIEL	10,406.0		4,878.0	309.0		425.0	
MOUNTAIN VIEW	2,352.1		136.0	330.0		69.0	65.5
MYSTERY LAKE	2,251.1			154.5		195.5	
PARK WEST	2,118.5						
PEMBINA TRAILS	9,685.8		1,432.5	2,545.3		2,003.0	
PINE CREEK	1,006.0						
PORTAGE LA PRAIRIE	2,403.5			531.0		405.5	
PRAIRIE ROSE	1,748.0		116.5	306.5		183.0	
PRAIRIE SPIRIT	1,701.0			235.0	114.5	97.5	
RED RIVER VALLEY	1,702.0		339.0	86.0	126.5		
RIVER EAST TRANSCONA	8,369.5		1,562.5	3,782.0		1,926.5	515.0
ROLLING RIVER	1,761.0						
SEINE RIVER	2,275.0		859.0	795.0		687.5	
SEVEN OAKS	7,061.7		1,169.5	1,737.8		1,313.0	348.5
SOUTHWEST HORIZON	1,442.0						
ST. JAMES-ASSINIBOIA	5,366.5		1,382.5	538.3		443.0	
SUNRISE	1,700.0			1,989.0		802.0	109.0
SWAN VALLEY	972.9			195.0		44.0	
TURTLE MOUNTAIN	1,005.0						
TURTLE RIVER	561.5		22.0				
WESTERN	934.0			854.0		322.5	
WINNIPEG	17,176.5		1,406.0	4,900.0		2,720.0	441.0
PROVINCE	121,783.2	6,053.3	13,830.5	22,482.4	241.0	12,995.0	1,560.0
WHITESHELL	172.0						

(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— ESTIMATE SEPTEMBER 29, 2023 (continued)

DIVISION / DISTRICT	REGULAR INSTRUCTION <sup>(1)</sup>		TOTAL
	SENIOR YEARS TECHNOLOGY	TOTAL	K-12 FTE ENROLMENT
BEAUTIFUL PLAINS		2,077.0	2,077.0
BORDER LAND	143.0	2,076.5	2,076.5
BRANDON	466.0	9,103.0	9,103.0
DSFM	22.7	6,076.0	6,076.0
EVERGREEN	20.0	1,396.0	1,396.0
FLIN FLON		847.0	847.0
FORT LA BOSSE	40.0	1,513.0	1,513.0
FRONTIER	59.0	6,214.0	6,214.0
GARDEN VALLEY	106.0	4,220.0	4,220.0
HANOVER	512.9	8,121.0	8,121.0
INTERLAKE		2,849.5	2,849.5
KELSEY	9.0	1,430.0	1,430.0
LAKESHORE	13.0	912.5	912.5
LORD SELKIRK	208.0	3,761.0	3,761.0
LOUIS RIEL	151.0	16,169.0	16,169.0
MOUNTAIN VIEW	78.4	3,031.0	3,031.0
MYSTERY LAKE	153.4	2,754.5	2,754.5
PARK WEST		2,118.5	2,118.5
PEMBINA TRAILS		15,666.6	15,666.6
PINE CREEK	75.0	1,081.0	1,081.0
PORTAGE LA PRAIRIE	104.0	3,444.0	3,444.0
PRAIRIE ROSE		2,354.0	2,354.0
PRAIRIE SPIRIT		2,148.0	2,148.0
RED RIVER VALLEY	21.5	2,275.0	2,275.0
RIVER EAST TRANSCONA	904.0	17,059.5	17,059.5
ROLLING RIVER	10.0	1,771.0	1,771.0
SEINE RIVER (2)		4,616.5	4,616.5
SEVEN OAKS	197.0	11,827.5	11,827.5
SOUTHWEST HORIZON		1,442.0	1,442.0
ST. JAMES-ASSINIBOIA	235.7	7,966.0	7,966.0
SUNRISE		4,600.0	4,600.0
SWAN VALLEY	127.1	1,339.0	1,339.0
TURTLE MOUNTAIN	29.0	1,034.0	1,034.0
TURTLE RIVER		583.5	583.5
WESTERN	30.0	2,140.5	2,140.5
WINNIPEG	698.0	27,341.5	27,341.5
PROVINCE	4,413.7	183,359.1	183,359.1
WHITESHELL		172.0	172.0

(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 <sup>1</sup>			FRAME <sup>2</sup>	Eligible <sup>2</sup>	Eligible <sup>2</sup>
	Actual September 29, 2022			Estimate Sept. 29, 2023	Sept. 29, 2022	Sept. 29, 2021
	N-12 ENROLMENT	NURSERY ENROLMENT	K-12 ENROLMENT	K-12 FTE ENROLMENT	K-12 ENROLMENT	K-12 ENROLMENT
BEAUTIFUL PLAINS	2,092.0		2,092.0	2,077.0	2,022.0	2,078.0
BORDER LAND	2,103.0		2,103.0	2,076.5	1,951.4	2,158.1
BRANDON	9,366.0		9,366.0	9,103.0	8,998.3	8,772.5
DSFM	5,898.0	44.0	5,854.0	6,076.0	5,585.3	5,645.6
EVERGREEN	1,441.0		1,441.0	1,396.0	1,381.5	1,444.3
FLIN FLON	866.0		866.0	847.0	823.4	936.1
FORT LA BOSSE	1,548.0		1,548.0	1,513.0	1,406.5	1,377.0
FRONTIER	6,858.0	431.0	6,427.0	6,214.0	1,956.6	2,036.7
GARDEN VALLEY	4,098.0		4,098.0	4,220.0	3,945.0	4,359.3
HANOVER	8,421.0		8,421.0	8,121.0	8,120.9	8,248.3
INTERLAKE	3,010.0		3,010.0	2,849.5	2,918.1	2,916.0
KELSEY	1,466.0		1,466.0	1,430.0	1,417.0	1,418.5
LAKESHORE	952.0		952.0	912.5	887.5	913.0
LORD SELKIRK	3,912.0		3,912.0	3,761.0	3,715.1	3,630.6
LOUIS RIEL	16,293.0		16,293.0	16,169.0	15,439.2	15,157.1
MOUNTAIN VIEW	3,138.0		3,138.0	3,031.0	2,945.5	3,012.9
MYSTERY LAKE	2,886.0		2,886.0	2,754.5	2,724.5	2,984.1
PARK WEST	2,178.0	35.0	2,143.0	2,118.5	1,547.2	1,525.0
PEMBINA TRAILS	15,963.0		15,963.0	15,666.6	15,232.1	15,012.0
PINE CREEK	1,088.0		1,088.0	1,081.0	1,045.5	1,050.9
PORTAGE LA PRAIRIE	3,481.0		3,481.0	3,444.0	3,075.5	3,065.6
PRAIRIE ROSE	2,367.0		2,367.0	2,354.0	2,274.5	2,386.2
PRAIRIE SPIRIT	2,247.0		2,247.0	2,148.0	2,082.5	2,092.5
RED RIVER VALLEY	2,348.0		2,348.0	2,275.0	2,267.9	2,345.5
RIVER EAST TRANSCONA	17,719.0		17,719.0	17,059.5	16,960.9	16,395.2
ROLLING RIVER	1,822.0		1,822.0	1,771.0	1,642.5	1,673.0
SEINE RIVER	4,663.0		4,663.0	4,616.5	4,461.0	4,401.9
SEVEN OAKS	11,838.0		11,838.0	11,827.5	11,298.0	11,438.6
SOUTHWEST HORIZON	1,507.0		1,507.0	1,442.0	1,464.5	1,499.2
ST. JAMES-ASSINIBOIA	8,319.0		8,319.0	7,966.0	7,932.0	8,061.9
SUNRISE	4,754.0		4,754.0	4,600.0	4,553.6	4,605.9
SWAN VALLEY	1,403.0		1,403.0	1,339.0	1,295.4	1,308.0
TURTLE MOUNTAIN	1,066.0		1,066.0	1,034.0	1,029.0	1,026.5
TURTLE RIVER	620.0	7.0	613.0	583.5	592.0	675.5
WESTERN	2,093.0		2,093.0	2,140.5	2,015.8	2,139.1
WINNIPEG	29,902.0	1,261.0	28,641.0	27,341.5	27,036.5	28,543.1
PROVINCE	189,726.0	1,778.0	187,948.0	183,359.1	174,044.2	176,333.7
WHITESHELL	200.0	10.0	190.0	172.0	174,221.0	176,540.7

(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) Provincially supported pupils (actual September 29, 2022, for 2023/24 and actual September 29, 2021, for 2022/23).

## Pupil / Teacher Ratios Estimate September 29, 2023

DIVISION / DISTRICT	FRAME PUPIL/TEACHER RATIOS	
	REGULAR INSTRUCTION <sup>(1)</sup>	EDUCATOR <sup>(2)</sup>
BEAUTIFUL PLAINS	16.0	13.8
BORDER LAND	12.7	10.3
BRANDON	16.3	12.9
DSFM	14.9	11.9
EVERGREEN	16.7	13.1
FLIN FLON	13.5	10.7
FORT LA BOSSE	15.0	13.1
FRONTIER	13.9	11.2
GARDEN VALLEY	17.2	14.2
HANOVER	18.6	15.1
INTERLAKE	17.3	12.9
KELSEY	15.9	12.3
LAKESHORE	14.9	11.6
LORD SELKIRK	14.8	11.8
LOUIS RIEL	18.4	14.0
MOUNTAIN VIEW	16.2	12.9
MYSTERY LAKE	14.9	12.0
PARK WEST	14.9	12.2
PEMBINA TRAILS	18.6	14.9
PINE CREEK	14.5	11.8
PORTAGE LA PRAIRIE	15.8	12.9
PRAIRIE ROSE	14.9	12.0
PRAIRIE SPIRIT	16.3	13.3
RED RIVER VALLEY	15.9	12.5
RIVER EAST TRANSCONA	18.1	14.2
ROLLING RIVER	16.2	13.3
SEINE RIVER <sup>(3)</sup>	18.8	14.5
SEVEN OAKS	17.1	14.0
SOUTHWEST HORIZON	13.7	11.7
ST. JAMES-ASSINIBOIA	17.4	13.3
SUNRISE	16.2	12.6
SWAN VALLEY	15.0	12.0
TURTLE MOUNTAIN	15.7	13.1
TURTLE RIVER	11.0	9.4
WESTERN	17.1	14.2
WINNIPEG	17.1	12.7
PROVINCE	16.8	13.2
WHITESHELL	10.5	8.8

(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 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.

(3) Budget personnel data not submitted, estimated using 2022/23 actuals reported.

## OPERATING FUND ANALYSIS

### TOTAL EXPENSE BY FUNCTION AND OBJECT: 2023/24 Budget

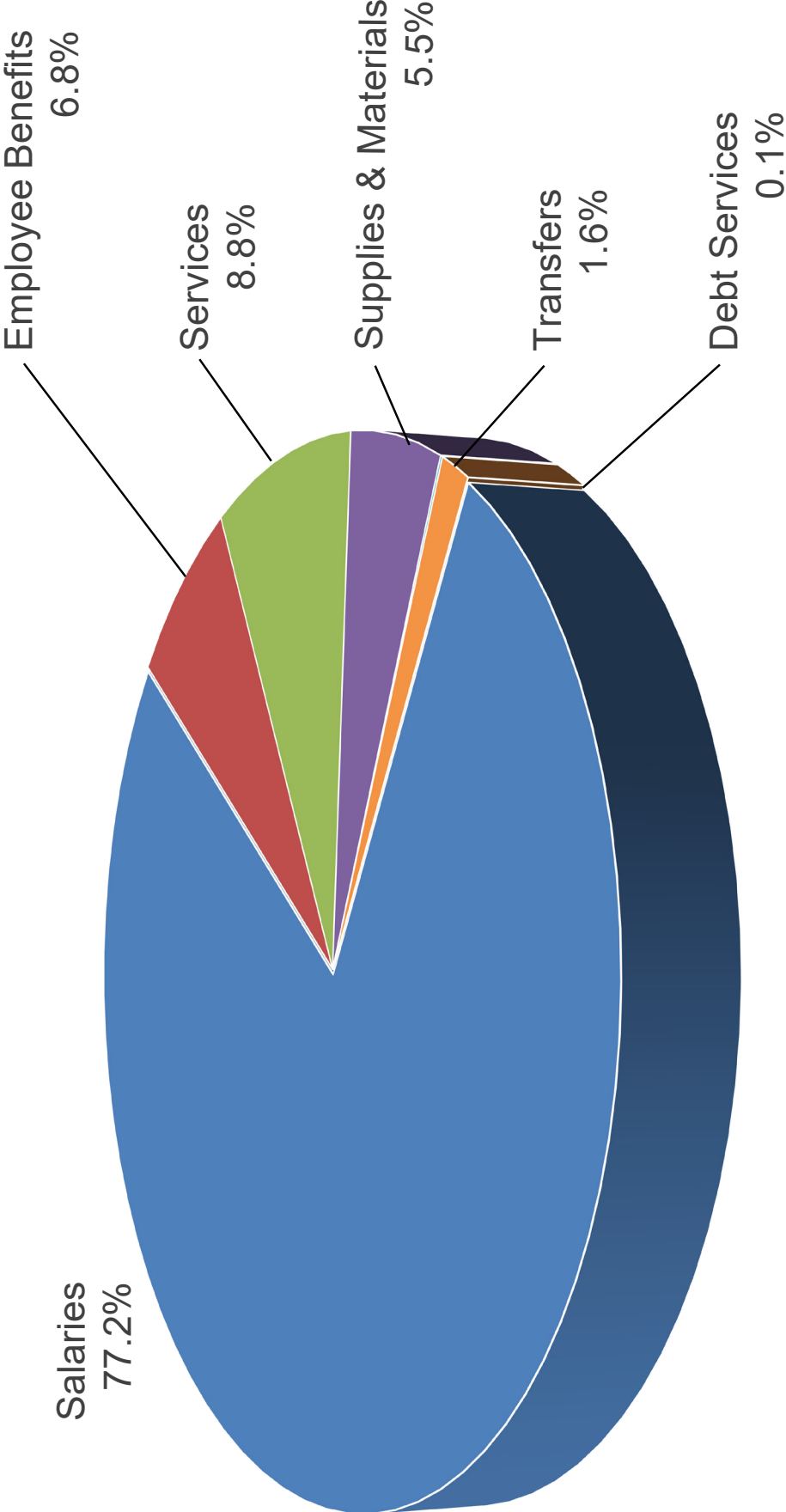
#### Operating Fund 2023/24 Budget

FUNCTION	OBJECT							TOTALS
	SALARIES	EMPLOYEE BENEFITS	SERVICES	SUPPLIES AND MATERIALS	DEBT SERVICES	BAD DEBT EXPENSE	TRANSFERS	
100 REGULAR INSTRUCTION	1,339,023,671	88,022,709	34,896,934	82,230,294				1,544,173,608
200 STUDENT SUPPORT SERVICES	468,913,910	51,615,181	11,131,073	4,933,205				536,593,369
300 ADULT LEARNING CENTRES	10,673,360	824,261	1,115,049	485,085			(27,000) <sup>(1)</sup>	13,124,755
400 COMMUNITY EDUCATION & SERVICES	16,552,239	1,806,923	1,776,586	1,688,792				21,824,540
500 DIVISIONAL ADMINISTRATION	55,921,922	8,075,316	19,612,996	2,923,363			(27,000) <sup>(1)</sup>	86,506,597
600 INSTRUCTIONAL AND OTHER SUPPORT SERVICES	57,744,009	6,165,100	18,339,859	7,868,060				90,117,028
700 TRANSPORTATION OF PUPILS	54,498,063	8,774,366	35,416,664	24,709,323				123,398,416
800 OPERATIONS AND MAINTENANCE	138,478,593	24,488,328	120,779,137	27,420,044				311,166,102
900 FISCAL					3,212,290	8,000	44,469,299 <sup>(1)</sup>	47,689,589
<b>TOTALS</b>	<b>2,141,805,767</b>	<b>189,772,184</b>	<b>243,068,298</b>	<b>152,258,166</b>	<b>3,212,290</b>	<b>8,000</b>	<b>44,469,299</b>	<b>2,774,594,004</b>

(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

# 2023/24 Operating Fund Expense by Object



# Expense by 2nd Level Object

## Operating Fund 2023/24 Budget

OBJECT	FUNCTION												
	REGULAR INSTRUCTION		STUDENT SUPPORTSERVICES		ADULT LEARNING CENTRES		COMMUNITY EDUCATION		DIVISIONAL ADMINISTRATION				
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%			
SALARIES													
TRUSTEES REMUNERATION													
EXECUTIVE MANAGERIAL, & SUPERVISORY	112,590,266	4.1	8,270,030	0.3	1,244,482	0.0	847,273	0.0	23,895,031	0.9	4,451,447		
INSTRUCTIONAL - TEACHING	1,133,314,467	40.8	189,611,059	6.8	7,842,087	0.3	8,566,569	0.3					
INSTRUCTIONAL - OTHER	24,206,613	0.9	210,593,969	7.6	454,834	0.0	4,788,863	0.2					
TECHNICAL, SPECIALIZED AND SERVICE	8,550,432	0.3	5,904,089	0.2	563,475	0.0	1,239,017	0.0	8,236,071	0.3			
SECRETARIAL, CLERICAL AND OTHER	46,068,545	1.7	2,751,310	0.1	568,482	0.0	606,575	0.0	17,401,012	0.6			
CLINICIAN			51,620,679	1.9			503,942						
INFORMATION TECHNOLOGY	14,293,348	0.5	162,774	0.0					1,938,361	0.1			
TOTAL SALARIES	1,339,023,671	48.3	468,913,910	16.9	10,673,360	0.4	16,552,239	0.6	55,921,922	2.0			
EMPLOYEE BENEFITS AND ALLOWANCES	88,022,709	3.2	51,615,181	1.9	824,261	0.0	1,806,923	0.1	8,075,316	0.3			
SERVICES													
PROFESSIONAL, TECHNICAL & SPECIALIZED	6,362,489	0.2	6,781,925	0.2	60,399	0.0	929,177	0.0	4,904,877	0.2			
COMMUNICATIONS	3,705,445	0.1	295,896	0.0	74,599	0.0	19,898	0.0	1,259,032	0.0			
UTILITY SERVICES					61,564	0.0							
TRAVEL AND MEETINGS	2,733,001	0.1	2,237,496	0.1	73,399	0.0	85,877	0.0	2,080,483	0.1			
TRANSPORTATION OF PUPILS													
TUITION	932,568	0.0	946,411	0.0									
PRINTING AND BINDING	369,246	0.0	18,500	0.0	2,081	0.0	29,350	0.0	171,740	0.0			
INSURANCE AND BOND PREMIUMS	188,656	0.0	31,711	0.0	10,774	0.0	1,474	0.0	2,741,619	0.1			
MAINTENANCE AND REPAIR SERVICES	2,678,457	0.1	86,590	0.0	55,334	0.0	2,230	0.0	155,437	0.0			
RENTALS	3,466,263	0.1	212,746	0.0	686,316	0.0	652,970	0.0	443,982	0.0			
PROPERTY TAXES					16,052	0.0							
ADVERTISING	308,760	0.0	27,620	0.0	30,384	0.0	19,610	0.0	585,987	0.0			
DUES AND FEES	643,259	0.0	116,747	0.0			10,500	0.0	3,276,413	0.1			
PROFESSIONAL AND STAFF DEVELOPMENT	477,982	0.0	214,507	0.0	37,638	0.0	18,500	0.0	1,230,966	0.0			
INFORMATION TECHNOLOGY SERVICES	13,030,808	0.5	160,924	0.0	6,509	0.0	7,000	0.0	2,762,460	0.1			
TOTAL SERVICES	34,896,934	1.3	11,131,073	0.4	1,115,049	0.0	1,776,586	0.1	19,612,996	0.7			
SUPPLIES AND EQUIPMENT													
SUPPLIES	39,552,627	1.4	3,305,729	0.1	265,691	0.0	1,618,776	0.1	1,102,501	0.0			
CURRICULAR AND MEDIA MATERIALS	11,609,267	0.4	612,665	0.0	86,388	0.0	54,740	0.0	86,180	0.0			
MINOR EQUIPMENT	9,749,179	0.4	390,115	0.0	30,155	0.0	12,320	0.0	296,851	0.0			
INFORMATION TECHNOLOGY EQUIPMENT	21,319,221	0.8	624,696	0.0	102,851	0.0	2,956	0.0	1,437,831	0.1			
TOTAL SUPPLIES AND EQUIPMENT	82,230,294	3.0	4,933,205	0.2	485,085	0.0	1,688,792	0.1	2,923,363	0.1			
TRANSFERS													
RECHARGE <sup>(1)</sup>					27,000				(27,000)				
TOTAL TRANSFERS					27,000				(27,000)				
PROVINCE	1,544,173,608	55.7	536,593,369	19.3	13,124,755	0.5	21,824,540	0.8	86,506,597	3.1			

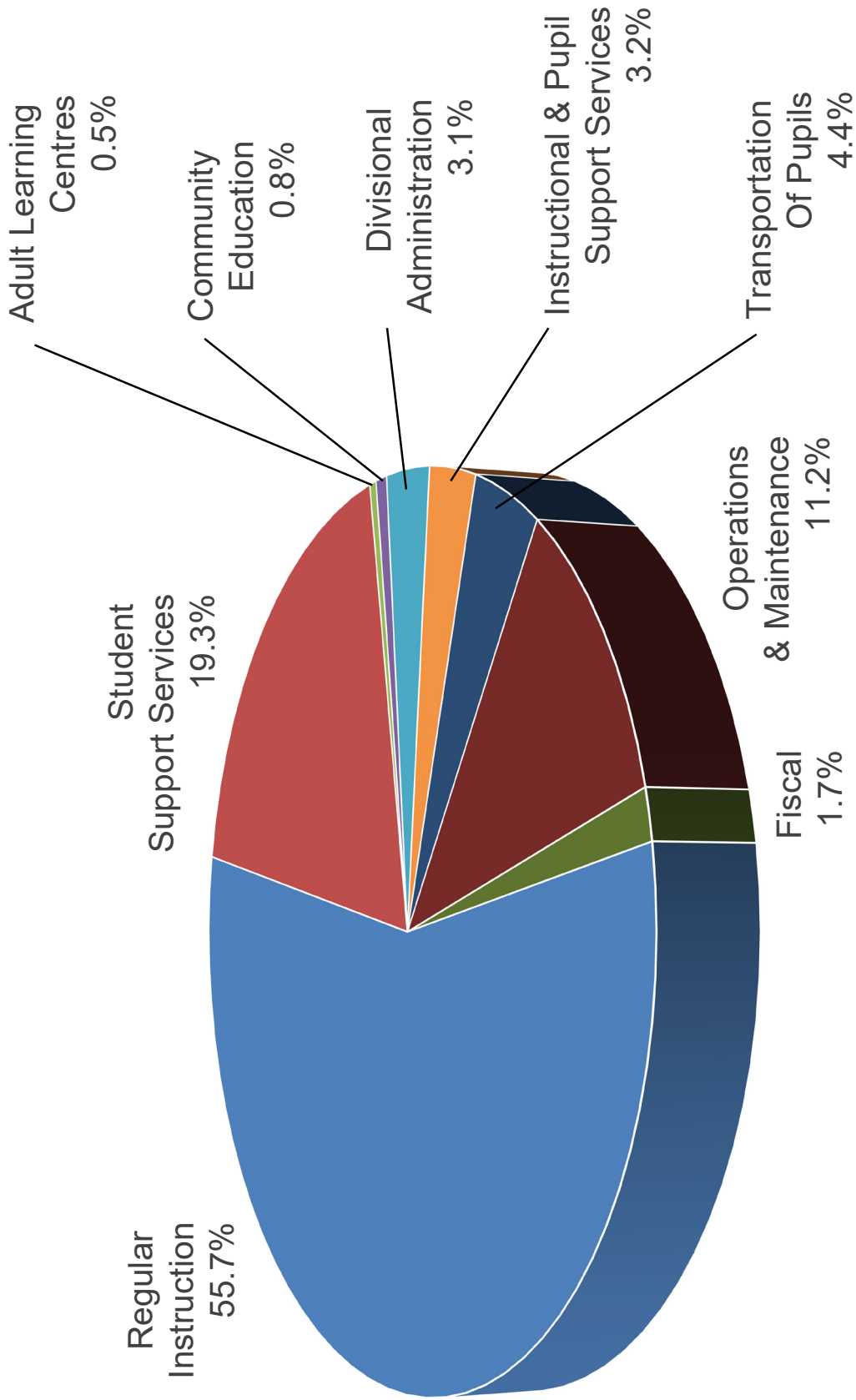
(1) Reallocation of administration costs associated with Adult Learning Centre operations from Function 500 to Function 300.

# Expense by 2nd Level Object (continued)

## Operating Fund 2023/24 Budget

OBJECT	FUNCTION												
	INSTRUCTIONAL & OTHER SUPPORT SERVICES		TRANSPORTATION OF PUPILS		OPERATIONS AND MAINTENANCE		FISCAL		TOTAL				
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%			
SALARIES													
TRUSTEES REMUNERATION													
EXECUTIVE MANAGERIAL, & SUPERVISORY	5,513,738	0.2	3,793,431	0.1	5,938,174	0.2			4,451,447				0.2
INSTRUCTIONAL - TEACHING	26,851,181	1.0							1,366,185,363				5.8
INSTRUCTIONAL - OTHER	16,958,561	0.6	408,822	0.0					257,411,662				9.3
TECHNICAL, SPECIALIZED AND SERVICE	5,468,485	0.2	48,013,520	1.7	129,994,422	4.7			207,969,511				7.5
SECRETARIAL, CLERICAL AND OTHER	2,707,187	0.1	2,282,290	0.1	2,545,997	0.1			74,931,398				2.7
CLINICIAN									52,124,621				1.9
INFORMATION TECHNOLOGY	244,857	0.0							16,639,340				0.6
TOTAL SALARIES	57,744,009	2.1	54,498,063	2.0	138,478,593	5.0			2,141,805,767				77.2
EMPLOYEE BENEFITS AND ALLOWANCES	6,165,100	0.2	8,774,366	0.3	24,488,328	0.9			189,772,184				6.8
SERVICES													
PROFESSIONAL, TECHNICAL & SPECIALIZED	2,912,114	0.1	343,800	0.0	5,686,738	0.2			27,981,519				1.0
COMMUNICATIONS	84,990	0.0	378,345	0.0	682,566	0.0			6,500,771				0.2
UTILITY SERVICES					55,000,719	2.0			55,062,283				2.0
TRAVEL AND MEETINGS	1,156,155	0.0	1,973,578	0.1	924,819	0.0			11,264,808				0.4
TRANSPORTATION OF PUPILS			25,031,956	0.9					25,031,956				0.9
TUITION	6,600	0.0							1,885,579				0.1
PRINTING AND BINDING	22,800	0.0	352,120	0.0	6,500	0.0			972,337				0.0
INSURANCE AND BOND PREMIUMS	150,464	0.0	1,536,174	0.1	14,902,053	0.5			19,562,925				0.7
MAINTENANCE AND REPAIR SERVICES	69,750	0.0	3,440,595	0.1	33,668,875	1.2			40,157,268				1.4
RENTALS	216,423	0.0	1,345,792	0.0	3,364,038	0.1			10,388,530				0.4
PROPERTY TAXES					5,613,026	0.2			5,629,078				0.2
ADVERTISING	12,920	0.0	26,845	0.0	41,200	0.0			1,053,326				0.0
DUES AND FEES	167,830	0.0	66,499	0.0	118,065	0.0			4,399,313				0.2
PROFESSIONAL AND STAFF DEVELOPMENT	12,678,235	0.5	249,360	0.0	337,865	0.0			15,245,053				0.5
INFORMATION TECHNOLOGY SERVICES	861,578	0.0	671,600	0.0	432,673	0.0			17,933,552				0.6
TOTAL SERVICES	18,339,859	0.7	35,416,664	1.3	120,779,137	4.4			243,068,298				8.8
SUPPLIES AND EQUIPMENT													
SUPPLIES	4,542,101	0.2	24,096,847	0.9	23,193,776	0.8			97,678,048				3.5
CURRICULAR AND MEDIA MATERIALS	2,801,798	0.1	13,920	0.0	174,680	0.0			15,439,638				0.6
MINOR EQUIPMENT	182,737	0.0	399,006	0.0	3,897,573	0.1			14,957,936				0.5
INFORMATION TECHNOLOGY EQUIPMENT	341,424	0.0	199,550	0.0	154,015	0.0			24,182,544				0.9
TOTAL SUPPLIES AND EQUIPMENT	7,868,060	0.3	24,709,323	0.9	27,420,044	1.0			152,258,166				5.5
TRANSFERS													
DEBT SERVICES									3,212,290		0.1		0.1
BAD DEBT EXPENSE									8,000				
OTHER GOVERNMENT AUTHORITIES									44,469,299		1.6		1.6
TOTAL TRANSFERS									47,689,589		1.7		1.7
PROVINCE	90,117,028	3.2	123,398,416	4.4	311,166,102	11.2			2,774,594,004		1.7		100.0

# 2023/24 Operating Fund Expense by Function



# Analysis of Expense by Function

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	REGULAR INSTRUCTION			STUDENT SUPPORT SERVICES			ADULT LEARNING CENTRES	
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%
BEAUTIFUL PLAINS	16,927,908	63.9	8,150	3,513,212	13.3	1,691		
BORDER LAND	22,269,248	58.7	10,724	5,842,534	15.4	2,814	351,180	0.9
BRANDON	74,843,108	61.3	8,222	24,372,290	20.0	2,677		
DSFM	60,468,046	55.0	9,952	14,283,329	13.0	2,351	260,702	0.2
EVERGREEN	12,813,928	54.7	9,179	3,848,230	16.4	2,757		
FLIN FLON	9,252,696	54.9	10,924	3,181,160	18.9	3,756	94,000	0.6
FORT LA BOSSE	13,202,940	61.4	8,726	2,564,350	11.9	1,695		
FRONTIER	70,530,803	42.6	11,350	26,983,444	16.3	4,342	2,536,587	1.5
GARDEN VALLEY	32,746,450	58.4	7,760	10,365,850	18.5	2,456		
HANOVER	61,549,100	60.1	7,579	19,494,600	19.0	2,401		
INTERLAKE	22,794,264	55.6	7,999	8,326,000	20.3	2,922		
KELSEY	11,544,670	52.7	8,073	4,397,504	20.1	3,075	860,206	3.9
LAKESHORE	8,747,634	51.3	9,586	3,116,250	18.3	3,415	275,650	1.6
LORD SELKIRK	37,995,267	59.8	10,102	10,742,838	16.9	2,856	335,559	0.5
LOUIS RIEL	121,693,279	54.7	7,526	47,031,799	21.1	2,909	1,261,421	0.6
MOUNTAIN VIEW	26,202,672	56.8	8,645	6,746,974	14.6	2,226		
MYSTERY LAKE	25,870,308	55.8	9,392	9,345,447	20.1	3,393		
PARK WEST	19,389,076	59.8	9,152	4,485,286	13.8	2,117	80,620	0.2
PEMBINA TRAILS	117,589,439	57.6	7,506	41,270,739	20.2	2,634		
PINE CREEK	10,470,148	60.6	9,686	2,088,600	12.1	1,932		
PORTAGE LA PRAIRIE	28,287,971	61.1	8,214	8,266,267	17.9	2,400		
PRAIRIE ROSE	20,020,285	57.5	8,505	5,642,180	16.2	2,397	328,715	0.9
PRAIRIE SPIRIT	17,998,340	57.5	8,379	4,698,200	15.0	2,187		
RED RIVER VALLEY	20,242,356	57.2	8,898	6,119,888	17.3	2,690		
RIVER EAST TRANSCONA	130,727,435	58.1	7,663	44,434,362	19.8	2,605	1,660,750	0.7
ROLLING RIVER	15,746,510	58.9	8,891	3,613,085	13.5	2,040		
SEINE RIVER	34,483,480	56.5	7,470	10,874,901	17.8	2,356	316,499	0.5
SEVEN OAKS	99,226,552	59.3	8,389	29,673,680	17.7	2,509	2,238,835	1.3
SOUTHWEST HORIZON	14,251,700	55.9	9,883	4,114,400	16.1	2,853		
ST. JAMES-ASSINIBOIA	67,243,085	54.7	8,441	29,489,603	24.0	3,702		
SUNRISE	40,221,620	54.3	8,744	13,887,536	18.7	3,019	1,040,680	1.4
SWAN VALLEY	12,976,158	51.3	9,691	5,680,058	22.5	4,242		
TURTLE MOUNTAIN	8,043,276	53.9	7,779	2,906,536	19.5	2,811	206,422	1.4
TURTLE RIVER	6,791,415	55.7	11,639	1,887,405	15.5	3,235		
WESTERN	16,674,718	62.0	7,790	4,158,466	15.5	1,943	484,146	1.8
WINNIPEG	234,337,723	52.0	8,571	109,146,366	24.2	3,992	792,783	0.2
PROVINCE	1,544,173,608	55.7	8,422	536,593,369	19.3	2,926	13,124,755	0.5
WHITESHELL	2,321,609	58.4	13,498	494,481	12.4	2,875		



# Analysis of Expense by Function (continued)

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	COMMUNITY EDUCATION AND SERVICES		DIVISIONAL ADMINISTRATION			INSTRUCTIONAL & OTHER SUPPORT SERVICES		
	AMOUNT	%	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	32,980	0.1	793,927	3.0	382	590,475	2.2	284
BORDER LAND	60,805	0.2	1,128,486	3.0	543	821,401	2.2	396
BRANDON	431,630	0.4	3,279,610	2.7	360	3,150,253	2.6	346
DSFM	906,479	0.8	3,902,402	3.5	642	4,207,918	3.8	693
EVERGREEN	56,600	0.2	755,539	3.2	541	650,197	2.8	466
FLIN FLON	17,661	0.1	715,970	4.2	845	320,101	1.9	378
FORT LA BOSSE	250,780	1.2	789,773	3.7	522	433,850	2.0	287
FRONTIER	2,387,248	1.4	8,593,361	5.2	1,383	10,938,148	6.6	1,760
GARDEN VALLEY	52,370	0.1	1,684,740	3.0	399	1,586,800	2.8	376
HANOVER	111,200	0.1	2,422,200	2.4	298	2,021,500	2.0	249
INTERLAKE			1,356,100	3.3	476	1,116,300	2.7	392
KELSEY	60,564	0.3	961,669	4.4	672	536,907	2.5	375
LAKESHORE	111,200	0.7	576,500	3.4	632	335,300	2.0	367
LORD SELKIRK	396,404	0.6	1,878,944	3.0	500	1,214,459	1.9	323
LOUIS RIEL	2,362,872	1.1	7,397,673	3.3	458	9,322,396	4.2	577
MOUNTAIN VIEW	100,573	0.2	1,437,549	3.1	474	1,659,618	3.6	548
MYSTERY LAKE	60,491	0.1	1,903,378	4.1	691	1,788,606	3.9	649
PARK WEST	122,332	0.4	1,160,493	3.6	548	738,834	2.3	349
PEMBINA TRAILS	234,016	0.1	6,318,437	3.1	403	7,507,334	3.7	479
PINE CREEK	14,790	0.1	594,414	3.4	550	454,728	2.6	421
PORTAGE LA PRAIRIE	58,165	0.1	1,102,203	2.4	320	1,832,870	4.0	532
PRAIRIE ROSE	36,323	0.1	1,066,250	3.1	453	821,215	2.4	349
PRAIRIE SPIRIT	38,900	0.1	903,530	2.9	421	747,880	2.4	348
RED RIVER VALLEY	65,372	0.2	1,186,300	3.3	521	659,017	1.9	290
RIVER EAST TRANSCONA	594,248	0.3	5,746,828	2.6	337	8,835,448	3.9	518
ROLLING RIVER	30,390	0.1	939,270	3.5	530	526,130	2.0	297
SEINE RIVER	794,711	1.3	1,950,941	3.2	423	1,945,074	3.2	421
SEVEN OAKS	2,745,155	1.6	4,547,790	2.7	385	6,117,730	3.7	517
SOUTHWEST HORIZON	203,800	0.8	831,900	3.3	577	523,500	2.1	363
ST. JAMES-ASSINIBOIA	956,755	0.8	3,794,156	3.1	476	4,635,647	3.8	582
SUNRISE	69,811	0.1	2,282,301	3.1	496	1,614,453	2.2	351
SWAN VALLEY	95,766	0.4	778,816	3.1	582	435,839	1.7	325
TURTLE MOUNTAIN	13,955	0.1	485,432	3.3	469	442,664	3.0	428
TURTLE RIVER	28,040	0.2	432,215	3.5	741	253,730	2.1	435
WESTERN	47,534	0.2	884,195	3.3	413	615,418	2.3	288
WINNIPEG	8,274,620	1.8	11,923,305	2.6	436	10,715,288	2.4	392
PROVINCE	21,824,620	0.8	86,506,597	3.1	472	90,117,028	3.2	491
WHITESHELL	208,700	5.2	171,977	4.3	1,000	112,466	2.8	654

# Analysis of Expense by Function (continued)

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	TRANSPORTATION OF PUPILS			OPERATIONS AND MAINTENANCE			FISCAL		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	1,661,326	6.3	800	2,503,600	9.5	1,205	448,868	1.7	216
BORDER LAND	2,706,352	7.1	1,303	4,142,389	10.9	1,995	642,000	1.7	309
BRANDON	2,974,790	2.4	327	10,909,157	8.9	1,198	2,120,179	1.7	233
DSFM	12,178,557	11.1	2,004	12,112,713	11.0	1,994	1,621,277	1.5	267
EVERGREEN	1,885,203	8.0	1,350	3,051,410	13.0	2,186	376,193	1.6	269
FLIN FLON	558,622	3.3	660	2,419,316	14.4	2,856	287,892	1.7	340
FORT LA BOSSE	1,682,921	7.8	1,112	2,107,094	9.8	1,393	464,000	2.2	307
FRONTIER	13,542,273	8.2	2,179	28,735,825	17.4	4,624	1,332,375	0.8	214
GARDEN VALLEY	2,992,170	5.3	709	5,662,230	10.1	1,342	964,800	1.7	229
HANOVER	4,750,600	4.6	585	9,957,800	9.7	1,226	2,038,700	2.0	251
INTERLAKE	2,737,500	6.7	961	3,892,800	9.5	1,366	751,000	1.8	264
KELSEY	562,092	2.6	393	2,593,694	11.8	1,814	377,719	1.7	264
LAKESHORE	1,844,600	10.8	2,021	1,764,045	10.4	1,933	265,000	1.6	290
LORD SELKIRK	3,068,714	4.8	816	6,696,976	10.5	1,781	1,192,700	1.9	317
LOUIS RIEL	6,576,842	3.0	407	22,878,938	10.3	1,415	3,882,159	1.7	240
MOUNTAIN VIEW	3,286,328	7.1	1,084	5,824,845	12.6	1,922	873,904	1.9	288
MYSTERY LAKE	499,500	1.1	181	6,110,686	13.2	2,218	802,611	1.7	291
PARK WEST	2,207,974	6.8	1,042	3,714,383	11.5	1,753	526,600	1.6	249
PEMBINA TRAILS	4,540,192	2.2	290	22,899,954	11.2	1,462	3,711,467	1.8	237
PINE CREEK	1,628,942	9.4	1,507	1,758,142	10.2	1,626	278,605	1.6	258
PORTAGE LA PRAIRIE	1,467,793	3.2	426	4,493,990	9.7	1,305	789,000	1.7	229
PRAIRIE ROSE	2,738,848	7.9	1,163	3,509,126	10.1	1,491	645,000	1.9	274
PRAIRIE SPIRIT	2,809,240	9.0	1,308	3,585,500	11.5	1,669	507,000	1.6	236
RED RIVER VALLEY	3,185,364	9.0	1,400	3,250,977	9.2	1,429	707,117	2.0	311
RIVER EAST TRANSCONA	5,526,978	2.5	324	23,578,552	10.5	1,382	3,730,000	1.7	219
ROLLING RIVER	2,015,375	7.5	1,138	3,253,395	12.2	1,837	627,500	2.3	354
SEINE RIVER	4,098,200	6.7	888	5,643,256	9.2	1,222	910,000	1.5	197
SEVEN OAKS	4,527,794	2.7	383	15,245,636	9.1	1,289	3,028,153	1.8	256
SOUTHWEST HORIZON	2,469,400	9.7	1,712	2,673,700	10.5	1,854	439,200	1.7	305
ST. JAMES-ASSINIBOIA	2,849,543	2.3	358	11,818,738	9.6	1,484	2,132,181	1.7	268
SUNRISE	5,938,994	8.0	1,291	7,258,016	9.8	1,578	1,754,143	2.4	381
SWAN VALLEY	2,140,602	8.5	1,599	2,750,977	10.9	2,055	420,600	1.7	314
TURTLE MOUNTAIN	1,300,884	8.7	1,258	1,233,216	8.3	1,193	296,000	2.0	286
TURTLE RIVER	1,307,273	10.7	2,240	1,294,203	10.6	2,218	202,766	1.7	347
WESTERN	1,171,386	4.4	547	2,348,344	8.7	1,097	493,138	1.8	230
WINNIPEG	7,965,244	1.8	291	59,492,479	13.2	2,176	8,049,742	1.8	294
PROVINCE	123,398,416	4.4	673	311,166,102	11.2	1,697	47,689,589	1.7	260
WHITESHELL	59,931	1.5	348	606,947	15.3	3,529			

# Analysis of Expense by Program

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	FUNCTION 100: REGULAR INSTRUCTION					
	ADMINISTRATION			SENIOR YEARS TECHNOLOGY EDUCATION		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	1,801,323	6.8	867			
BORDER LAND	3,058,248	8.1	1,473	1,094,574	2.9	7,654
BRANDON	8,607,090	7.1	946	4,028,897	3.3	8,646
DSFM	7,954,220	7.2	1,309	275,838	0.3	12,151
EVERGREEN	1,848,594	7.9	1,324	285,000	1.2	14,250
FLIN FLON	1,440,447	8.5	1,701			
FORT LA BOSSE	1,478,540	6.9	977	234,800	1.1	5,870
FRONTIER	8,910,248	5.4	1,434	533,500	0.3	9,042
GARDEN VALLEY	3,235,120	5.8	767	1,373,630	2.5	12,959
HANOVER	7,118,400	7.0	877	3,310,300	3.2	6,454
INTERLAKE	3,252,230	7.9	1,141			
KELSEY	1,621,716	7.4	1,134	55,865	0.3	6,207
LAKESHORE	1,148,100	6.7	1,258	152,000	0.9	11,692
LORD SELKIRK	5,457,938	8.6	1,451	2,023,170	3.2	9,727
LOUIS RIEL	16,978,500	7.6	1,050	2,500,220	1.1	16,558
MOUNTAIN VIEW	4,109,376	8.9	1,356	1,127,361	2.4	14,380
MYSTERY LAKE	2,974,246	6.4	1,080	1,319,809	2.8	8,602
PARK WEST	2,538,474	7.8	1,198			
PEMBINA TRAILS	16,679,029	8.2	1,065			
PINE CREEK	1,322,270	7.6	1,223	432,332	2.5	5,764
PORTAGE LA PRAIRIE	3,724,199	8.0	1,081	693,910	1.5	6,672
PRAIRIE ROSE	2,916,524	8.4	1,239			
PRAIRIE SPIRIT	3,042,075	9.7	1,416			
RED RIVER VALLEY	3,052,678	8.6	1,342	380,967	1.1	17,719
RIVER EAST TRANSCONA	17,717,850	7.9	1,039	4,446,041	2.0	4,918
ROLLING RIVER	2,278,170	8.5	1,286	149,990	0.6	14,999
SEINE RIVER	5,165,603	8.5	1,119			
SEVEN OAKS	12,376,684	7.4	1,046	1,704,530	1.0	8,652
SOUTHWEST HORIZON	1,595,300	6.3	1,106			
ST. JAMES-ASSINIBOIA	10,037,121	8.2	1,260	2,074,152	1.7	8,800
SUNRISE	5,047,387	6.8	1,097			
SWAN VALLEY	2,116,531	8.4	1,581	1,186,867	4.7	9,338
TURTLE MOUNTAIN	944,017	6.3	913	62,216	0.4	2,145
TURTLE RIVER	745,600	6.1	1,278			
WESTERN	1,999,837	7.4	934	383,098	1.4	12,770
WINNIPEG	31,599,066	7.0	1,156	7,335,750	1.6	10,510
PROVINCE	205,892,751	7.4	1,123	37,164,817	1.3	8,420
WHITESHELL	299,547	7.5	1,742			

# Analysis of Expense by Program (continued)

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	FUNCTION 100: REGULAR INSTRUCTION								
	SINGLE TRACK SCHOOLS <sup>(1)</sup>								
	ENGLISH LANGUAGE			FRANÇAIS			FRENCH IMMERSION		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	15,126,585	57.1	7,283						
BORDER LAND	13,676,463	36.0	9,986						
BRANDON	52,283,211	42.8	7,277				2,218,500	1.8	7,088
DSFM				52,237,988	47.5	8,630			
EVERGREEN	10,680,334	45.6	7,762						
FLIN FLON	5,131,259	30.5	9,114						
FORT LA BOSSE	11,489,600	53.5	7,800						
FRONTIER	61,087,055	36.9	9,925						
GARDEN VALLEY	28,137,700	50.2	6,839						
HANOVER	51,120,400	49.9	6,719						
INTERLAKE	11,655,509	28.4	7,469						
KELSEY	5,064,112	23.1	6,346						
LAKESHORE	7,447,534	43.7	8,280						
LORD SELKIRK	23,080,070	36.3	8,860				1,813,099	2.9	8,472
LOUIS RIEL	68,696,310	30.9	6,602				29,634,112	13.3	6,075
MOUNTAIN VIEW	17,457,346	37.8	7,422				923,880	2.0	6,793
MYSTERY LAKE	18,896,097	40.7	8,394						
PARK WEST	16,850,602	52.0	7,954						
PEMBINA TRAILS	63,928,467	31.3	6,600				9,514,083	4.7	6,642
PINE CREEK	8,715,546	50.4	8,664						
PORTAGE LA PRAIRIE	19,151,048	41.4	7,968						
PRAIRIE ROSE	13,138,629	37.7	7,516				814,537	2.3	6,992
PRAIRIE SPIRIT	11,867,675	37.9	6,977						
RED RIVER VALLEY	12,787,117	36.1	7,513				2,346,996	6.6	6,923
RIVER EAST TRANSCONA	68,000,820	30.2	8,125				10,233,638	4.6	6,550
ROLLING RIVER	13,318,350	49.8	7,563						
SEINE RIVER	14,487,198	23.7	6,368				5,284,966	8.7	6,152
SEVEN OAKS	53,376,621	31.9	7,559				6,940,256	4.1	5,934
SOUTHWEST HORIZON	12,656,400	49.6	8,777						
ST. JAMES-ASSINIBOIA	40,497,931	32.9	7,546				8,936,000	7.3	6,464
SUNRISE	16,685,912	22.5	9,815						
SWAN VALLEY	7,695,214	30.4	7,910						
TURTLE MOUNTAIN	7,037,043	47.1	7,002						
TURTLE RIVER	5,700,199	46.7	10,152				345,616	2.8	15,710
WESTERN	6,737,483	25.1	7,214						
WINNIPEG	137,167,038	30.4	7,986				9,462,907	2.1	6,730
PROVINCE	930,828,878	33.5	7,643	52,237,988	1.9	8,630	88,468,590	3.2	6,397
WHITESHELL	2,022,062	50.9	11,756						

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

# Analysis of Expense by Program (continued)

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	FUNCTION 100: REGULAR INSTRUCTION							
	DUAL TRACK SCHOOLS <sup>(1)</sup>							
	AMOUNT	%	PER PUPIL	NO. OF FTE PUPILS <sup>(2)</sup>	% IN DUAL TRACK SCHOOLS			
ENGLISH					FRANÇAIS	FRENCH IMMERSION	OTHER	
BEAUTIFUL PLAINS								
BORDER LAND	4,439,963	11.7	7,872	564.0	73.0		27.0	
BRANDON	7,705,410	6.3	6,765	1,139.0	60.6		39.4	
DSFM								
EVERGREEN								
FLIN FLON	2,680,990	15.9	9,440	284.0	64.4		35.6	
FORT LA BOSSE								
FRONTIER								
GARDEN VALLEY								
HANOVER								
INTERLAKE	7,886,525	19.2	6,118	1,289.0	67.6		32.4	
KELSEY	4,802,977	21.9	7,709	623.0	73.4		26.6	
LAKESHORE								
LORD SELKIRK	5,620,990	8.8	7,658	734.0	79.2		9.8	11.0
LOUIS RIEL	3,884,137	1.7	5,292	734.0	42.1		57.9	
MOUNTAIN VIEW	2,584,709	5.6	5,564	464.5	71.0		14.9	14.1
MYSTERY LAKE	2,680,156	5.8	7,658	350.0	44.1		55.9	
PARK WEST								
PEMBINA TRAILS	27,467,860	13.5	6,039	4,548.3	56.0		44.0	
PINE CREEK								
PORTAGE LA PRAIRIE	4,718,814	10.2	5,039	936.5	56.7		43.3	
PRAIRIE ROSE	3,150,595	9.1	6,436	489.5	62.6		37.4	
PRAIRIE SPIRIT	3,088,590	9.9	6,910	447.0	52.6	25.6	21.8	
RED RIVER VALLEY	1,674,598	4.7	7,880	212.5	40.5	59.5		
RIVER EAST TRANSCONA	30,329,086	13.5	4,873	6,223.5	60.8		31.0	8.3
ROLLING RIVER								
SEINE RIVER	9,545,713	15.6	6,439	1,482.5	53.6		46.4	
SEVEN OAKS	24,828,462	14.8	7,304	3,399.3	51.1		38.6	10.3
SOUTHWEST HORIZON								
ST. JAMES-ASSINIBOIA	5,697,881	4.6	5,807	981.3	54.9		45.1	
SUNRISE	18,488,321	25.0	6,375	2,900.0	68.6		27.7	3.8
SWAN VALLEY	1,977,546	7.8	8,274	239.0	81.6		18.4	
TURTLE MOUNTAIN								
TURTLE RIVER								
WESTERN	7,554,300	28.1	6,421	1,176.5	72.6		27.4	
WINNIPEG	48,772,962	10.8	6,050	8,061.0	60.8		33.7	5.5
PROVINCE	229,580,585	8.3	6,159	37,278.4	60.3	0.6	34.9	4.2
WHITESHELL								

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

(2) See page 6.

# Analysis of Expense by Program (continued)

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	FUNCTION 200: STUDENT SUPPORT SERVICES							
	ADMINISTRATION / COORDINATION			CLINICAL AND RELATED SERVICES			SPECIAL PLACEMENT	
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%
BEAUTIFUL PLAINS	193,025	0.7	93	377,005	1.4	182	263,695	1.0
BORDER LAND	197,294	0.5	95	778,504	2.1	375		
BRANDON	214,000	0.2	24	3,503,685	2.9	385	587,305	0.5
DSFM	523,888	0.5	86	1,551,183	1.4	255	1,147,478	1.0
EVERGREEN	129,060	0.6	92	476,420	2.0	341	28,000	0.1
FLIN FLON	162,500	1.0	192	401,668	2.4	474	199,712	1.2
FORT LA BOSSE	141,920	0.7	94	337,950	1.6	223		
FRONTIER	76,500	0.0	12	1,958,821	1.2	315		
GARDEN VALLEY	152,970	0.3	36	1,331,630	2.4	316	1,455,750	2.6
HANOVER	510,000	0.5	63	2,616,100	2.6	322	824,500	0.8
INTERLAKE	185,234	0.5	65	805,975	2.0	283	224,940	0.5
KELSEY	28,732	0.1	20	288,522	1.3	202	1,107,182	5.1
LAKESHORE	156,250	0.9	171	323,000	1.9	354		
LORD SELKIRK	339,314	0.5	90	1,897,628	3.0	505	341,070	0.5
LOUIS RIEL	1,130,006	0.5	70	4,687,401	2.1	290	11,275,119	5.1
MOUNTAIN VIEW	163,497	0.4	54	864,092	1.9	285	5,000	0.0
MYSTERY LAKE	250,614	0.5	91	490,470	1.1	178	2,770,008	6.0
PARK WEST	146,349	0.5	69	542,530	1.7	256		
PEMBINA TRAILS	637,100	0.3	41	4,064,500	2.0	259	739,000	0.4
PINE CREEK	195,474	1.1	181	507,098	2.9	469		
PORTAGE LA PRAIRIE	181,165	0.4	53	1,016,582	2.2	295	903,300	2.0
PRAIRIE ROSE	166,050	0.5	71	728,902	2.1	310		
PRAIRIE SPIRIT	222,085	0.7	103	538,575	1.7	251		
RED RIVER VALLEY	257,075	0.7	113	728,267	2.1	320	509,819	1.4
RIVER EAST TRANSCONA	1,097,807	0.5	64	4,282,635	1.9	251	3,176,850	1.4
ROLLING RIVER	172,655	0.6	97	459,080	1.7	259		
SEINE RIVER	253,018	0.4	55	1,089,148	1.8	236		
SEVEN OAKS	558,200	0.3	47	1,767,120	1.1	149	476,070	0.3
SOUTHWEST HORIZON	256,250	1.0	178	390,900	1.5	271		
ST. JAMES-ASSINIBOIA	223,426	0.2	28	3,543,408	2.9	445	390,500	0.3
SUNRISE	283,077	0.4	62	2,075,901	2.8	451	658,529	0.9
SWAN VALLEY	177,971	0.7	133	381,075	1.5	285		
TURTLE MOUNTAIN	127,637	0.9	123	429,334	2.9	415		
TURTLE RIVER	97,943	0.8	168	180,970	1.5	310		
WESTERN	173,631	0.6	81	436,742	1.6	204	289,829	1.1
WINNIPEG	746,800	0.2	27	14,991,557	3.3	548	35,858,305	8.0
PROVINCE	10,528,517	0.4	57	60,844,378	2.2	332	63,231,961	2.3
WHITESHELL	25,545	0.6	149	72,400	1.8	421		

## Analysis of Expense by Program (continued)

### Operating Fund 2023/24 Budget

DIVISION / DISTRICT	FUNCTION 200: STUDENT SUPPORT SERVICES								
	REGULAR PLACEMENT <sup>(1)</sup>			OTHER RESOURCE SERVICES			COUNSELLING AND GUIDANCE		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	1,197,795	4.5	577	1,030,649	3.9	496	451,043	1.7	217
BORDER LAND	2,769,934	7.3	1334	1,554,203	4.1	748	542,599	1.4	261
BRANDON	12,532,350	10.3	1377	4,361,960	3.6	479	3,172,990	2.6	349
DSFM	5,552,916	5.1	914	3,570,522	3.2	588	1,937,342	1.8	319
EVERGREEN	1,620,000	6.9	1160	997,075	4.3	714	597,675	2.6	428
FLIN FLON	1,345,727	8.0	1589	756,077	4.5	893	315,476	1.9	372
FORT LA BOSSE	986,180	4.6	652	902,450	4.2	596	195,850	0.9	129
FRONTIER	14,670,494	8.9	2361	4,641,492	2.8	747	5,636,137	3.4	907
GARDEN VALLEY	3,805,200	6.8	902	2,456,060	4.4	582	1,164,240	2.1	276
HANOVER	5,883,600	5.7	724	7,473,000	7.3	920	2,187,400	2.1	269
INTERLAKE	3,379,930	8.2	1186	2,399,561	5.9	842	1,330,360	3.2	467
KELSEY	845,730	3.9	591	1,464,785	6.7	1,024	662,553	3.0	463
LAKESHORE	1,585,000	9.3	1737	694,000	4.1	761	358,000	2.1	392
LORD SELKIRK	3,572,920	5.6	950	2,764,325	4.4	735	1,827,581	2.9	486
LOUIS RIEL	14,158,162	6.4	876	11,445,564	5.1	708	4,335,547	1.9	268
MOUNTAIN VIEW	2,182,986	4.7	720	2,264,523	4.9	747	1,266,876	2.7	418
MYSTERY LAKE	1,718,230	3.7	624	2,822,577	6.1	1,025	1,293,548	2.8	470
PARK WEST	1,442,354	4.4	681	1,689,581	5.2	798	664,472	2.0	314
PEMBINA TRAILS	15,871,320	7.8	1013	15,643,872	7.7	999	4,314,947	2.1	275
PINE CREEK	502,025	2.9	464	834,504	4.8	772	49,499	0.3	46
PORTAGE LA PRAIRIE	2,997,120	6.5	870	1,676,700	3.6	487	1,491,400	3.2	433
PRAIRIE ROSE	1,843,878	5.3	783	1,890,861	5.4	803	1,012,489	2.9	430
PRAIRIE SPIRIT	1,457,765	4.7	679	1,927,250	6.2	897	552,525	1.8	257
RED RIVER VALLEY	1,752,038	4.9	770	1,755,240	5.0	772	1,117,449	3.2	491
RIVER EAST TRANSCONA	19,274,166	8.6	1130	13,048,904	5.8	765	3,554,000	1.6	208
ROLLING RIVER	794,000	3.0	448	1,554,785	5.8	878	632,565	2.4	357
SEINE RIVER	4,939,866	8.1	1070	3,123,897	5.1	677	1,468,972	2.4	318
SEVEN OAKS	17,198,570	10.3	1454	5,942,420	3.6	502	3,731,300	2.2	315
SOUTHWEST HORIZON	1,972,700	7.7	1368	826,300	3.2	573	668,250	2.6	463
ST. JAMES-ASSINIBOIA	15,335,857	12.5	1925	6,583,340	5.4	826	3,413,072	2.8	428
SUNRISE	5,592,097	7.5	1216	4,205,342	5.7	914	1,072,590	1.4	233
SWAN VALLEY	3,624,203	14.3	2707	916,262	3.6	684	580,547	2.3	434
TURTLE MOUNTAIN	292,888	2.0	283	1,790,967	12.0	1,732	265,710	1.8	257
TURTLE RIVER	1,031,672	8.5	1768	483,756	4.0	829	93,064	0.8	159
WESTERN	1,285,551	4.8	601	1,299,727	4.8	607	672,986	2.5	314
WINNIPEG	28,003,153	6.2	1024	21,980,951	4.9	804	7,565,600	1.7	277
PROVINCE	203,018,377	7.3	1107	138,773,482	5.0	757	60,196,654	2.2	328
WHITESHELL	275,488	6.9	1602	2,742	0.1	16	118,306	3.0	688

(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 2023/24 Budget

DIVISION / DISTRICT	FUNCTION 300: ADULT LEARNING CENTRES			
	ADMINISTRATION AND OTHER		INSTRUCTION	
	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS				
BORDER LAND	91,950	0.2	259,230	0.7
BRANDON				
DSFM	103,980	0.1	156,722	0.1
EVERGREEN				
FLIN FLON	19,430	0.1	74,570	0.4
FORT LA BOSSE				
FRONTIER	271,082	0.2	2,265,505	1.4
GARDEN VALLEY				
HANOVER				
INTERLAKE				
KELSEY	218,977	1.0	641,229	2.9
LAKESHORE	67,540	0.4	208,110	1.2
LORD SELKIRK	119,431	0.2	216,128	0.3
LOUIS RIEL	194,445	0.1	1,066,976	0.5
MOUNTAIN VIEW				
MYSTERY LAKE				
PARK WEST			80,620	0.2
PEMBINA TRAILS				
PINE CREEK				
PORTAGE LA PRAIRIE				
PRAIRIE ROSE	68,809	0.2	259,906	0.7
PRAIRIE SPIRIT				
RED RIVER VALLEY				
RIVER EAST TRANSCONA	329,550	0.1	1,331,200	0.6
ROLLING RIVER				
SEINE RIVER	111,181	0.2	205,318	0.3
SEVEN OAKS	517,768	0.3	1,721,067	1.0
SOUTHWEST HORIZON				
ST. JAMES-ASSINIBOIA				
SUNRISE	326,417	0.4	714,263	1.0
SWAN VALLEY				
TURTLE MOUNTAIN			206,422	1.4
TURTLE RIVER				
WESTERN	203,274	0.8	280,872	1.0
WINNIPEG	90,928	0.0	701,855	0.2
PROVINCE	2,734,762	0.1	10,389,993	0.4
WHITESHELL				



# Analysis of Expense by Program (continued)

## Operating Fund 2023/24 Budget

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							32,980	0.1
BORDER LAND							60,805	0.2
BRANDON					238,050	0.2	193,580	0.2
DSFM							906,479	0.8
EVERGREEN							56,600	0.2
FLIN FLON							17,661	0.1
FORT LA BOSSE					80,000	0.4	170,780	0.8
FRONTIER					670,634	0.4	1,716,614	1.0
GARDEN VALLEY							52,370	0.1
HANOVER							111,200	0.1
INTERLAKE								
KELSEY					60,564	0.3		
LAKESHORE	111,200	0.7						
LORD SELKIRK	154,876	0.2			241,528	0.4		
LOUIS RIEL	156,617	0.1			1,277,126	0.6	929,129	0.4
MOUNTAIN VIEW							100,573	0.2
MYSTERY LAKE							60,491	0.1
PARK WEST							122,332	0.4
PEMBINA TRAILS					234,016	0.1		
PINE CREEK							14,790	0.1
PORTAGE LA PRAIRIE							58,165	0.1
PRAIRIE ROSE							36,323	0.1
PRAIRIE SPIRIT							38,900	0.1
RED RIVER VALLEY							65,372	0.2
RIVER EAST TRANSCONA	369,100	0.2	225,148	0.1				
ROLLING RIVER							30,390	0.1
SEINE RIVER					5,000	0.0	789,711	1.3
SEVEN OAKS			713,930	0.4	1,478,555	0.9	552,670	0.3
SOUTHWEST HORIZON							203,800	0.8
ST. JAMES-ASSINIBOIA	434,088	0.4			392,687	0.3	129,980	0.1
SUNRISE							69,811	0.1
SWAN VALLEY							95,766	0.4
TURTLE MOUNTAIN							13,955	0.1
TURTLE RIVER							28,040	0.2
WESTERN							47,534	0.2
WINNIPEG			3,358,250	0.7	196,500	0.0	4,719,870	1.0
PROVINCE	1,225,881	0.0	4,297,328	0.2	4,874,660	0.2	11,426,671	0.4
WHITESHELL					82,314	2.1	126,386	3.2

# Analysis of Expense by Program (continued)

## Operating Fund 2023/24 Budget

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	144,536	0.5	70	176,954	0.7	85	456,837	1.7	220
BORDER LAND	185,487	0.5	89	202,802	0.5	98	679,777	1.8	327
BRANDON	391,570	0.3	43	654,860	0.5	72	1,908,260	1.6	210
DSFM	680,442	0.6	112	1,688,268	1.5	278	1,354,850	1.2	223
EVERGREEN	172,544	0.7	124	149,310	0.6	107	413,685	1.8	296
FLIN FLON	139,621	0.8	165	114,088	0.7	135	426,138	2.5	503
FORT LA BOSSE	127,180	0.6	84	193,220	0.9	128	375,173	1.7	248
FRONTIER	1,257,783	0.8	202	2,857,097	1.7	460	3,548,190	2.1	571
GARDEN VALLEY	224,870	0.4	53	366,820	0.7	87	920,730	1.6	218
HANOVER	288,800	0.3	36	665,100	0.6	82	1,375,400	1.3	169
INTERLAKE	195,500	0.5	69	439,100	1.1	154	669,500	1.6	235
KELSEY	109,689	0.5	77	178,300	0.8	125	628,680	2.9	440
LAKESHORE	111,000	0.7	122	140,750	0.8	154	304,750	1.8	334
LORD SELKIRK	318,128	0.5	85	378,470	0.6	101	1,008,706	1.6	268
LOUIS RIEL	619,444	0.3	38	637,597	0.3	39	5,009,054	2.3	310
MOUNTAIN VIEW	233,458	0.5	77	413,153	0.9	136	756,938	1.6	250
MYSTERY LAKE	253,661	0.5	92	534,031	1.2	194	904,298	1.9	328
PARK WEST	152,014	0.5	72	402,682	1.2	190	520,747	1.6	246
PEMBINA TRAILS	512,059	0.3	33	2,680,518	1.3	171	2,098,638	1.0	134
PINE CREEK	126,033	0.7	117	134,716	0.8	125	309,697	1.8	286
PORTAGE LA PRAIRIE	185,470	0.4	54	299,290	0.6	87	550,643	1.2	160
PRAIRIE ROSE	219,650	0.6	93	193,450	0.6	82	588,150	1.7	250
PRAIRIE SPIRIT	180,250	0.6	84	231,715	0.7	108	450,815	1.4	210
RED RIVER VALLEY	162,824	0.5	72	293,179	0.8	129	678,069	1.9	298
RIVER EAST TRANSCONA	498,135	0.2	29	1,242,196	0.6	73	2,734,475	1.2	160
ROLLING RIVER	149,575	0.6	84	176,595	0.7	100	579,100	2.2	327
SEINE RIVER	236,503	0.4	51	391,392	0.6	85	1,212,546	2.0	263
SEVEN OAKS	463,370	0.3	39	1,331,610	0.8	113	2,060,860	1.2	174
SOUTHWEST HORIZON	153,000	0.6	106	210,000	0.8	146	409,500	1.6	284
ST. JAMES-ASSINIBOIA	413,080	0.3	52	1,120,676	0.9	141	1,774,873	1.4	223
SUNRISE	308,460	0.4	67	397,379	0.5	86	1,422,044	1.9	309
SWAN VALLEY	177,537	0.7	133	213,510	0.8	159	370,269	1.5	277
TURTLE MOUNTAIN	91,850	0.6	89	131,962	0.9	128	240,038	1.6	232
TURTLE RIVER	103,448	0.8	177	55,017	0.5	94	265,250	2.2	455
WESTERN	125,724	0.5	59	211,652	0.8	99	488,819	1.8	228
WINNIPEG	1,013,679	0.2	37	3,078,060	0.7	113	6,960,966	1.5	255
PROVINCE	10,726,374	0.4	58	22,585,519	0.8	123	44,456,465	1.6	242
WHITESHELL	55,800	1.4	324	26,473	0.7	154	79,504	2.0	462

## Analysis of Expense by Program (continued)

### Operating Fund 2023/24 Budget

DIVISION / DISTRICT	FUNCTION 500: DIVISIONAL ADMINISTRATION		
	MANAGEMENT INFORMATION SERVICES		
	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	15,600	0.1	8
BORDER LAND	60,420	0.2	29
BRANDON	324,920	0.3	36
DSFM	178,842	0.2	29
EVERGREEN	20,000	0.1	14
FLIN FLON	36,123	0.2	43
FORT LA BOSSE	94,200	0.4	62
FRONTIER	930,291	0.6	150
GARDEN VALLEY	172,320	0.3	41
HANOVER	92,900	0.1	11
INTERLAKE	52,000	0.1	18
KELSEY	45,000	0.2	31
LAKESHORE	20,000	0.1	22
LORD SELKIRK	173,640	0.3	46
LOUIS RIEL	1,131,578	0.5	70
MOUNTAIN VIEW	34,000	0.1	11
MYSTERY LAKE	211,388	0.5	77
PARK WEST	85,050	0.3	40
PEMBINA TRAILS	1,027,222	0.5	66
PINE CREEK	23,968	0.1	22
PORTAGE LA PRAIRIE	66,800	0.1	19
PRAIRIE ROSE	65,000	0.2	28
PRAIRIE SPIRIT	40,750	0.1	19
RED RIVER VALLEY	52,228	0.1	23
RIVER EAST TRANSCONA	1,272,022	0.6	75
ROLLING RIVER	34,000	0.1	19
SEINE RIVER	110,500	0.2	24
SEVEN OAKS	691,950	0.4	59
SOUTHWEST HORIZON	59,400	0.2	41
ST. JAMES-ASSINIBOIA	485,527	0.4	61
SUNRISE	154,418	0.2	34
SWAN VALLEY	17,500	0.1	13
TURTLE MOUNTAIN	21,582	0.1	21
TURTLE RIVER	8,500	0.1	15
WESTERN	58,000	0.2	27
WINNIPEG	870,600	0.2	32
PROVINCE	8,738,239	0.3	48
WHITESHELL	10,200	0.3	59

# Analysis of Expense by Program (continued)

## Operating Fund 2023/24 Budget

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				129,441	0.5	62	273,545	1.0	132
BORDER LAND							303,676	0.8	146
BRANDON	137,660	0.1	15	606,010	0.5	67	767,327	0.6	84
DSFM	238,058	0.2	39	2,132,360	1.9	351	965,684	0.9	159
EVERGREEN	33,000	0.1	24	280,485	1.2	201	148,400	0.6	106
FLIN FLON							175,135	1.0	207
FORT LA BOSSE				67,000	0.3	44	259,410	1.2	171
FRONTIER				6,369,188	3.8	1,025	1,680,079	1.0	270
GARDEN VALLEY	52,730	0.1	12	319,590	0.6	76	453,860	0.8	108
HANOVER				225,000	0.2	28	1,002,700	1.0	123
INTERLAKE							493,400	1.2	173
KELSEY	31,761	0.1	22	196,045	0.9	137	236,757	1.1	166
LAKESHORE				54,500	0.3	60	114,300	0.7	125
LORD SELKIRK				124,852	0.2	33	626,442	1.0	167
LOUIS RIEL	571,337	0.3	35	1,859,253	0.8	115	4,688,957	2.1	290
MOUNTAIN VIEW	22,196	0.0	7	406,013	0.9	134	524,788	1.1	173
MYSTERY LAKE				727,796	1.6	264	912,810	2.0	331
PARK WEST	49,111	0.2	23	979	0.0	0	331,578	1.0	157
PEMBINA TRAILS	437,418	0.2	28	473,787	0.2	30	4,234,818	2.1	270
PINE CREEK							343,486	2.0	318
PORTAGE LA PRAIRIE	87,880	0.2	26	117,815	0.3	34	407,595	0.9	118
PRAIRIE ROSE				147,308	0.4	63	386,152	1.1	164
PRAIRIE SPIRIT				149,940	0.5	70	462,000	1.5	215
RED RIVER VALLEY	8,118	0.0	4	127,134	0.4	56	225,371	0.6	99
RIVER EAST TRANSCONA	517,192	0.2	30	1,423,420	0.6	83	4,580,827	2.0	269
ROLLING RIVER	25,090	0.1	14	101,425	0.4	57	244,715	0.9	138
SEINE RIVER	194,393	0.3	42	696,925	1.1	151	584,079	1.0	127
SEVEN OAKS	96,010	0.1	8	643,190	0.4	54	2,035,923	1.2	172
SOUTHWEST HORIZON				133,150	0.5	92	281,300	1.1	195
ST. JAMES-ASSINIBOIA	45,796	0.0	6	1,084,781	0.9	136	1,360,383	1.1	171
SUNRISE				552,726	0.7	120	630,718	0.9	137
SWAN VALLEY	19,043	0.1	14				283,564	1.1	212
TURTLE MOUNTAIN				61,802	0.4	60	134,625	0.9	130
TURTLE RIVER							142,657	1.2	244
WESTERN							287,102	1.1	134
WINNIPEG	973,700	0.2	36	2,191,225	0.5	80	1,844,360	0.4	67
PROVINCE	3,540,493	0.1	19	21,403,140	0.8	117	32,428,523	1.2	177
WHITESHELL							15,800	0.4	92

# Analysis of Expense by Program (continued)

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	FUNCTION 600: INSTRUCTIONAL & OTHER SUPPORT SERVICES					
	PROFESSIONAL AND STAFF DEVELOPMENT			OTHER <sup>(1)</sup>		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	171,000	0.6	82	16,489	0.1	8
BORDER LAND	361,228	1.0	174	156,497	0.4	75
BRANDON	1,538,746	1.3	169	100,510	0.1	11
DSFM	705,910	0.6	116	165,906	0.2	27
EVERGREEN	186,212	0.8	133	2,100	0.0	2
FLIN FLON	97,292	0.6	115	47,674	0.3	56
FORT LA BOSSE	105,940	0.5	70	1,500	0.0	1
FRONTIER	915,335	0.6	147	1,973,546	1.2	318
GARDEN VALLEY	510,660	0.9	121	249,960	0.4	59
HANOVER	549,000	0.5	68	244,800	0.2	30
INTERLAKE	450,872	1.1	158	172,028	0.4	60
KELSEY	72,344	0.3	51			
LAKESHORE	159,500	0.9	175	7,000	0.0	8
LORD SELKIRK	345,910	0.5	92	117,255	0.2	31
LOUIS RIEL	1,367,166	0.6	85	835,683	0.4	52
MOUNTAIN VIEW	407,017	0.9	134	299,604	0.6	99
MYSTERY LAKE	139,000	0.3	50	9,000	0.0	3
PARK WEST	357,166	1.1	169			
PEMBINA TRAILS	1,559,599	0.8	100	801,712	0.4	51
PINE CREEK	101,333	0.6	94	9,909	0.1	9
PORTAGE LA PRAIRIE	428,022	0.9	124	791,558	1.7	230
PRAIRIE ROSE	285,755	0.8	121	2,000	0.0	1
PRAIRIE SPIRIT	124,440	0.4	58	11,500	0.0	5
RED RIVER VALLEY	200,040	0.6	88	98,354	0.3	43
RIVER EAST TRANSCONA	1,726,762	0.8	101	587,247	0.3	34
ROLLING RIVER	127,500	0.5	72	27,400	0.1	15
SEINE RIVER	383,177	0.6	83	86,500	0.1	19
SEVEN OAKS	1,194,680	0.7	101	2,147,927	1.3	182
SOUTHWEST HORIZON	79,150	0.3	55	29,900	0.1	21
ST. JAMES-ASSINIBOIA	1,736,423	1.4	218	408,264	0.3	51
SUNRISE	397,990	0.5	87	33,019	0.0	7
SWAN VALLEY	106,746	0.4	80	26,486	0.1	20
TURTLE MOUNTAIN	145,967	1.0	141	100,270	0.7	97
TURTLE RIVER	31,073	0.3	53	80,000	0.7	137
WESTERN	132,097	0.5	62	196,219	0.7	92
WINNIPEG	2,689,476	0.6	98	3,016,527	0.7	110
PROVINCE	19,890,528	0.7	108	12,854,344	0.5	70
WHITESHELL	45,773	1.2	266	50,893	1.3	296

(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 2023/24 Budget

DIVISION / DISTRICT	FUNCTION 700: TRANSPORTATION OF PUPILS					
	ADMINISTRATION		REGULAR		ALLOWANCES IN LIEU OF TRANSPORTATION	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	102,891	0.4	1,412,831	5.3	5,604	0.0
BORDER LAND	149,207	0.4	2,248,825	5.9		
BRANDON	250,710	0.2	2,639,710	2.2	1,770	0.0
DSFM	290,433	0.3	11,180,707	10.2	399,923	0.4
EVERGREEN	217,510	0.9	1,574,368	6.7	5,000	0.0
FLIN FLON			401,016	2.4	375	0.0
FORT LA BOSSE	76,595	0.4	1,568,076	7.3	1,500	0.0
FRONTIER	415,552	0.3	8,777,485	5.3	112,685	0.1
GARDEN VALLEY	136,590	0.2	2,683,080	4.8	18,000	0.0
HANOVER	315,400	0.3	3,800,000	3.7	1,500	0.0
INTERLAKE	158,500	0.4	2,439,000	6.0		
KELSEY	96,046	0.4	428,196	2.0	4,000	0.0
LAKESHORE	103,300	0.6	1,716,800	10.1	4,500	0.0
LORD SELKIRK	230,735	0.4	2,734,979	4.3	5,000	0.0
LOUIS RIEL	500,407	0.2	5,931,606	2.7	10,000	0.0
MOUNTAIN VIEW	223,831	0.5	2,827,515	6.1	10,500	0.0
MYSTERY LAKE			57,500	0.1	270,000	0.6
PARK WEST	66,141	0.2	2,027,492	6.3		
PEMBINA TRAILS	578,977	0.3	3,646,215	1.8	115,000	0.1
PINE CREEK	185,722	1.1	1,383,324	8.0		
PORTAGE LA PRAIRIE	177,530	0.4	1,247,663	2.7	5,000	0.0
PRAIRIE ROSE	171,986	0.5	2,493,978	7.2		
PRAIRIE SPIRIT	132,115	0.4	2,602,125	8.3		
RED RIVER VALLEY	190,009	0.5	2,759,572	7.8	80,000	0.2
RIVER EAST TRANSCONA	469,780	0.2	4,849,588	2.2	17,500	0.0
ROLLING RIVER	67,650	0.3	1,840,725	6.9	9,500	0.0
SEINE RIVER	242,293	0.4	3,799,973	6.2	2,000	0.0
SEVEN OAKS	344,870	0.2	3,795,524	2.3		
SOUTHWEST HORIZON	134,300	0.5	2,318,300	9.1	900	0.0
ST. JAMES-ASSINIBOIA	164,044	0.1	2,550,891	2.1	2,400	0.0
SUNRISE	454,235	0.6	5,288,759	7.1	38,000	0.1
SWAN VALLEY	138,695	0.5	1,883,748	7.5		
TURTLE MOUNTAIN	72,475	0.5	1,168,409	7.8		
TURTLE RIVER	60,700	0.5	1,193,773	9.8		
WESTERN	93,788	0.3	977,442	3.6	15,000	0.1
WINNIPEG	727,700	0.2	6,809,294	1.5		
PROVINCE	7,740,717	0.3	105,058,489	3.8	1,135,657	0.0
WHITESHELL					4,000	0.1

## Analysis of Expense by Program (continued)

### Operating Fund 2023/24 Budget

DIVISION / DISTRICT	FUNCTION 700: TRANSPORTATION OF PUPILS			
	BOARDING OF STUDENTS		FIELD TRIPS AND OTHER	
	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS			140,000	0.5
BORDER LAND	1,200	0.0	307,120	0.8
BRANDON			82,600	0.1
DSFM			307,494	0.3
EVERGREEN			88,325	0.4
FLIN FLON			157,231	0.9
FORT LA BOSSE			36,750	0.2
FRONTIER	2,950,088	1.8	1,286,463	0.8
GARDEN VALLEY			154,500	0.3
HANOVER			633,700	0.6
INTERLAKE			140,000	0.3
KELSEY			33,850	0.2
LAKESHORE			20,000	0.1
LORD SELKIRK			98,000	0.2
LOUIS RIEL			134,829	0.1
MOUNTAIN VIEW			224,482	0.5
MYSTERY LAKE			172,000	0.4
PARK WEST			114,341	0.4
PEMBINA TRAILS			200,000	0.1
PINE CREEK			59,896	0.3
PORTAGE LA PRAIRIE			37,600	0.1
PRAIRIE ROSE			72,884	0.2
PRAIRIE SPIRIT			75,000	0.2
RED RIVER VALLEY			155,783	0.4
RIVER EAST TRANSCONA			190,110	0.1
ROLLING RIVER			97,500	0.4
SEINE RIVER			53,934	0.1
SEVEN OAKS			387,400	0.2
SOUTHWEST HORIZON			15,900	0.1
ST. JAMES-ASSINIBOIA			132,208	0.1
SUNRISE			158,000	0.2
SWAN VALLEY			118,159	0.5
TURTLE MOUNTAIN			60,000	0.4
TURTLE RIVER			52,800	0.4
WESTERN			85,156	0.3
WINNIPEG			428,250	0.1
PROVINCE	2,951,288	0.1	6,512,265	0.2
WHITESHELL			55,931	1.4

# Analysis of Expense by Program (continued)

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	FUNCTION 800: OPERATIONS AND MAINTENANCE					
	ADMINISTRATION		SCHOOL BUILDINGS			
			MAINTENANCE		REPAIRS	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	98,046	0.4	2,027,030	7.7	267,800	1.0
BORDER LAND	139,649	0.4	3,270,702	8.6	212,000	0.6
BRANDON	454,610	0.4	9,168,500	7.5	609,997	0.5
DSFM	275,933	0.3	10,150,229	9.2	600,000	0.5
EVERGREEN	54,325	0.2	2,561,185	10.9	160,000	0.7
FLIN FLON	119,766	0.7	2,166,429	12.9	80,000	0.5
FORT LA BOSSE	76,295	0.4	1,796,204	8.4	70,000	0.3
FRONTIER	1,176,141	0.7	21,085,884	12.7	2,370,922	1.4
GARDEN VALLEY	213,740	0.4	4,990,990	8.9	283,500	0.5
HANOVER	231,600	0.2	7,059,900	6.9	599,000	0.6
INTERLAKE	181,900	0.4	3,185,900	7.8	215,000	0.5
KELSEY	74,159	0.3	2,380,264	10.9	38,000	0.2
LAKESHORE	82,595	0.5	1,474,150	8.7	135,000	0.8
LORD SELKIRK	150,463	0.2	5,902,751	9.3	305,800	0.5
LOUIS RIEL	810,450	0.4	20,333,468	9.1	430,020	0.2
MOUNTAIN VIEW	159,229	0.3	5,106,584	11.1	259,700	0.6
MYSTERY LAKE	225,524	0.5	5,000,656	10.8	606,000	1.3
PARK WEST	80,233	0.2	3,300,183	10.2	156,017	0.5
PEMBINA TRAILS	1,289,004	0.6	18,911,476	9.3	1,116,158	0.5
PINE CREEK	165,748	1.0	1,370,793	7.9	119,273	0.7
PORTAGE LA PRAIRIE	84,670	0.2	4,001,790	8.6	155,000	0.3
PRAIRIE ROSE	164,011	0.5	2,909,075	8.4	121,440	0.3
PRAIRIE SPIRIT	130,700	0.4	3,011,435	9.6	279,640	0.9
RED RIVER VALLEY	74,641	0.2	2,577,012	7.3	313,519	0.9
RIVER EAST TRANSCONA	1,078,198	0.5	20,465,632	9.1	84,000	0.0
ROLLING RIVER	71,220	0.3	2,808,275	10.5	110,000	0.4
SEINE RIVER	136,598	0.2	4,707,440	7.7	445,000	0.7
SEVEN OAKS	825,090	0.5	12,289,286	7.3	889,000	0.5
SOUTHWEST HORIZON	122,400	0.5	2,233,000	8.8	160,000	0.6
ST. JAMES-ASSINIBOIA	494,871	0.4	9,454,997	7.7	825,501	0.7
SUNRISE	205,875	0.3	5,749,413	7.8	625,000	0.8
SWAN VALLEY	101,621	0.4	2,168,341	8.6	173,599	0.7
TURTLE MOUNTAIN	47,018	0.3	867,269	5.8	155,783	1.0
TURTLE RIVER	59,548	0.5	1,100,008	9.0	49,520	0.4
WESTERN	100,555	0.4	1,949,589	7.3	139,000	0.5
WINNIPEG	1,376,200	0.3	46,731,641	10.4	6,605,296	1.5
PROVINCE	11,132,626	0.4	254,267,481	9.2	19,765,485	0.7
WHITESHELL	35,224	0.9	502,723	12.6	22,000	0.6



## Analysis of Expense by Program (continued)

### Operating Fund 2023/24 Budget

DIVISION / DISTRICT	FUNCTION 800: OPERATIONS AND MAINTENANCE			
	OTHER BUILDINGS		GROUNDS	
	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	76,324	0.3	34,400	0.1
BORDER LAND	355,680	0.9	164,358	0.4
BRANDON	390,320	0.3	285,730	0.2
DSFM	386,551	0.4	700,000	0.6
EVERGREEN	147,400	0.6	128,500	0.5
FLIN FLON	20,704	0.1	32,417	0.2
FORT LA BOSSE	107,595	0.5	57,000	0.3
FRONTIER	4,066,288	2.5	36,590	0.0
GARDEN VALLEY	109,000	0.2	65,000	0.1
HANOVER	1,616,100	1.6	451,200	0.4
INTERLAKE	178,000	0.4	132,000	0.3
KELSEY	76,271	0.3	25,000	0.1
LAKESHORE	57,300	0.3	15,000	0.1
LORD SELKIRK	166,462	0.3	171,500	0.3
LOUIS RIEL	620,000	0.3	685,000	0.3
MOUNTAIN VIEW	199,082	0.4	100,250	0.2
MYSTERY LAKE	139,066	0.3	139,440	0.3
PARK WEST	80,950	0.2	97,000	0.3
PEMBINA TRAILS	471,407	0.2	1,111,909	0.5
PINE CREEK	52,828	0.3	49,500	0.3
PORTAGE LA PRAIRIE	105,530	0.2	147,000	0.3
PRAIRIE ROSE	174,150	0.5	140,450	0.4
PRAIRIE SPIRIT	117,275	0.4	46,450	0.1
RED RIVER VALLEY	126,932	0.4	158,873	0.4
RIVER EAST TRANSCONA	1,950,722	0.9		
ROLLING RIVER	177,900	0.7	86,000	0.3
SEINE RIVER	141,218	0.2	213,000	0.3
SEVEN OAKS	745,123	0.4	497,137	0.3
SOUTHWEST HORIZON	88,200	0.3	70,100	0.3
ST. JAMES-ASSINIBOIA	602,903	0.5	440,466	0.4
SUNRISE	346,928	0.5	330,800	0.4
SWAN VALLEY	180,323	0.7	127,093	0.5
TURTLE MOUNTAIN	137,118	0.9	26,028	0.2
TURTLE RIVER	45,323	0.4	39,804	0.3
WESTERN	52,200	0.2	107,000	0.4
WINNIPEG	3,001,381	0.7	1,777,961	0.4
PROVINCE	17,310,554	0.6	8,689,956	0.3
WHITESHELL			47,000	1.2

## Analysis of Expense by Program (continued)

### Operating Fund 2023/24 Budget

DIVISION / DISTRICT	FUNCTION 900: FISCAL			
	DEBT SERVICES		HEALTH AND EDUCATION LEVY	
	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	7,500	0.0	441,368	1.7
BORDER LAND	50,000	0.1	592,000	1.6
BRANDON	26,250	0.0	2,093,929	1.7
DSFM	5,000	0.0	1,616,277	1.5
EVERGREEN			376,193	1.6
FLIN FLON	20,000	0.1	267,892	1.6
FORT LA BOSSE	100,000	0.5	364,000	1.7
FRONTIER			1,332,375	0.8
GARDEN VALLEY	36,000	0.1	928,800	1.7
HANOVER	295,900	0.3	1,742,800	1.7
INTERLAKE	60,000	0.1	691,000	1.7
KELSEY	4,000	0.0	373,719	1.7
LAKESHORE	5,000	0.0	260,000	1.5
LORD SELKIRK	125,000	0.2	1,067,700	1.7
LOUIS RIEL	215,000	0.1	3,667,159	1.6
MOUNTAIN VIEW	160,000	0.3	713,904	1.5
MYSTERY LAKE	49,600	0.1	753,011	1.6
PARK WEST	92,600	0.3	434,000	1.3
PEMBINA TRAILS			3,711,467	1.8
PINE CREEK			278,605	1.6
PORTAGE LA PRAIRIE	15,000	0.0	774,000	1.7
PRAIRIE ROSE	90,000	0.3	555,000	1.6
PRAIRIE SPIRIT	42,500	0.1	464,500	1.5
RED RIVER VALLEY	124,000	0.4	583,117	1.6
RIVER EAST TRANSCONA	59,000	0.0	3,671,000	1.6
ROLLING RIVER	193,000	0.7	434,500	1.6
SEINE RIVER	60,000	0.1	850,000	1.4
SEVEN OAKS	244,163	0.1	2,783,990	1.7
SOUTHWEST HORIZON	37,400	0.1	401,800	1.6
ST. JAMES-ASSINIBOIA	56,035	0.0	2,076,146	1.7
SUNRISE	513,000	0.7	1,241,143	1.7
SWAN VALLEY	5,000	0.0	415,600	1.6
TURTLE MOUNTAIN	56,000	0.4	240,000	1.6
TURTLE RIVER	3,000	0.0	199,766	1.6
WESTERN	35,000	0.1	458,138	1.7
WINNIPEG	435,342	0.1	7,614,400	1.7
PROVINCE	3,220,290	0.1	44,469,299	1.6
WHITESHELL				

# Analysis of Transportation Expenses

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	REGULAR TRANSPORTATION (PROGRAM 720)						
	AMOUNT	TRANSPORTED PUPILS	PER PUPIL	TOTAL KM (ROUTES)	COST PER KM	LOADED KM	COST PER KM
BEAUTIFUL PLAINS	1,412,831	619	2,282	575,484	2.46	410,571	3.44
BORDER LAND	2,248,825	1,675	1,343	1,108,072	2.03	700,300	3.21
BRANDON	2,639,710	3,200	825	830,000	3.18	509,000	5.19
DSFM	11,180,707	4,454	2,510	3,393,384	3.29	1,767,372	6.33
EVERGREEN	1,574,368	984	1,600	745,542	2.11	422,730	3.72
FLIN FLON	401,016	163	2,460	62,310	6.44	39,060	10.27
FORT LA BOSSE	1,568,076	720	2,178	1,005,200	1.56	655,165	2.39
FRONTIER	8,777,485	5,540	1,584	1,730,000	5.07	1,143,000	7.68
GARDEN VALLEY	2,683,080	2,900	925	825,000	3.25	464,000	5.78
HANOVER	3,800,000	5,484	693	1,355,123	2.80	794,254	4.78
INTERLAKE	2,439,000	1,847	1,321	966,270	2.52	523,032	4.66
KELSEY	428,196	410	1,044	159,952	2.68	108,088	3.96
LAKESHORE	1,716,800	621	2,765	840,000	2.04	510,000	3.37
LORD SELKIRK	2,734,979	2,549	1,073	1,018,200	2.69	673,900	4.06
LOUIS RIEL	5,931,606	3,041	1,951	1,051,930	5.64	504,981	11.75
MOUNTAIN VIEW	2,827,515	1,616	1,750	1,305,819	2.17	949,541	2.98
MYSTERY LAKE	57,500	N/A		N/A		N/A	
PARK WEST	2,027,492	820	2,473	1,000,000	2.03	700,000	2.90
PEMBINA TRAILS	3,646,215	3,050	1,195	680,000	5.36	380,000	9.60
PINE CREEK	1,383,324	580	2,385	652,288	2.12	374,448	3.69
PORTAGE LA PRAIRIE	1,247,663	1,432	871	592,408	2.11	388,253	3.21
PRAIRIE ROSE	2,493,978	1,547	1,612	1,130,117	2.21	718,202	3.47
PRAIRIE SPIRIT	2,602,125	1,134	2,295	1,451,730	1.79	872,712	2.98
RED RIVER VALLEY	2,759,572	1,372	2,011	1,307,142	2.11	803,971	3.43
RIVER EAST TRANSCONA	4,849,588	3,025	1,603	1,105,770	4.39	502,572	9.65
ROLLING RIVER	1,840,725	910	2,023	848,718	2.17	529,356	3.48
SEINE RIVER	3,799,973						
SEVEN OAKS	3,795,524	2,941	1,291	752,862	5.04	404,613	9.38
SOUTHWEST HORIZON	2,318,300	707	3,279	953,172	2.43	574,200	4.04
ST. JAMES-ASSINIBOIA	2,550,891	1,570	1,625	556,000	4.59	291,000	8.77
SUNRISE	5,288,759	3,642	1,452	2,043,106	2.59	1,266,067	4.18
SWAN VALLEY	1,883,748	1,194	1,578	794,406	2.37	680,946	2.77
TURTLE MOUNTAIN	1,168,409	428	2,730	406,531	2.87	595,434	1.96
TURTLE RIVER	1,193,773	383	3,117	666,486	1.79	455,853	2.62
WESTERN	977,442	1,300	752	273,000	3.58	165,000	5.92
WINNIPEG	6,809,294	1,706	3,991	698,389	9.75	494,847	13.76
PROVINCE	105,058,489	63,564	1,653	32,884,411	3.19	20,372,468	5.16
WHITESHELL		N/A		N/A		N/A	

## Analysis of Transportation Expenses (continued)

### Operating Fund 2023/24 Budget

DIVISION / DISTRICT	ADMINISTRATION, REGULAR AND OTHER (PROGRAMS 710, 720 AND 790)		
	AMOUNT	TOTAL KM (LOG BOOK)	COST PER KM
BEAUTIFUL PLAINS	1,655,722	608,587	2.72
BORDER LAND	2,705,152	1,185,072	2.28
BRANDON	2,973,020	900,000	3.30
DSFM	11,778,634	N/A	
EVERGREEN	1,880,203	745,542	2.52
FLIN FLON	558,247	62,310	8.96
FORT LA BOSSE	1,681,421	1,055,330	1.59
FRONTIER	10,479,500	1,850,000	5.66
GARDEN VALLEY	2,974,170	753,000	3.95
HANOVER	4,749,100	1,720,144	2.76
INTERLAKE	2,737,500	800,000	3.42
KELSEY	558,092	135,844	4.11
LAKESHORE	1,840,100	735,000	2.50
LORD SELKIRK	3,063,714	1,018,200	3.01
LOUIS RIEL	6,566,842	1,406,366	4.67
MOUNTAIN VIEW	3,275,828	1,380,819	2.37
MYSTERY LAKE	229,500	N/A	
PARK WEST	2,207,974	900,000	2.45
PEMBINA TRAILS	4,425,192	715,000	6.19
PINE CREEK	1,628,942	518,097	3.14
PORTAGE LA PRAIRIE	1,462,793	472,470	3.10
PRAIRIE ROSE	2,738,848	1,061,383	2.58
PRAIRIE SPIRIT	2,809,240	1,491,730	1.88
RED RIVER VALLEY	3,105,364	1,170,263	2.65
RIVER EAST TRANSCONA	5,509,478	1,151,859	4.78
ROLLING RIVER	2,005,875	886,910	2.26
SEINE RIVER	4,096,200		
SEVEN OAKS	4,527,794	1,168,000	3.88
SOUTHWEST HORIZON	2,468,500	865,873	2.85
ST. JAMES-ASSINIBOIA	2,847,143	630,000	4.52
SUNRISE	5,900,994	1,929,887	3.06
SWAN VALLEY	2,140,602	736,812	2.91
TURTLE MOUNTAIN	1,300,884	523,962	2.48
TURTLE RIVER	1,307,273	672,799	1.94
WESTERN	1,156,386	315,000	3.67
WINNIPEG	7,965,244	768,104	10.37
PROVINCE	119,311,471	30,334,363	3.93
WHITESHELL	55,931	N/A	

# Analysis of Operations and Maintenance Expenses for School Buildings

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	MAINTENANCE				REPAIRS AND REPLACEMENTS	
	AMOUNT	COST PER PUPIL	COST PER SQ FT <sup>(1)</sup>	SQ FT PER PUPIL <sup>(2)</sup>	AMOUNT	COST PER SQ FT <sup>(1)</sup>
BEAUTIFUL PLAINS	2,027,030	976	6.61	148	267,800	0.87
BORDER LAND	3,270,702	1,575	7.67	205	212,000	0.50
BRANDON	9,168,500	1,007	8.11	124	609,997	0.54
DSFM	10,150,229	1,671	9.39	178	600,000	0.56
EVERGREEN	2,561,185	1,835	8.79	209	160,000	0.55
FLIN FLON	2,166,429	2,558	10.33	248	80,000	0.38
FORT LA BOSSE	1,796,204	1,187	6.80	175	70,000	0.27
FRONTIER	21,085,884	3,393	14.31	237	2,370,922	1.61
GARDEN VALLEY	4,990,990	1,183	6.96	170	283,500	0.40
HANOVER	7,059,900	869	6.29	138	599,000	0.53
INTERLAKE	3,185,900	1,118	7.03	159	215,000	0.47
KELSEY	2,380,264	1,665	6.98	238	38,000	0.11
LAKESHORE	1,474,150	1,616	6.32	256	135,000	0.58
LORD SELKIRK	5,902,751	1,569	8.30	189	305,800	0.43
LOUIS RIEL	20,333,468	1,258	8.76	143	430,020	0.19
MOUNTAIN VIEW	5,106,584	1,685	6.63	254	259,700	0.34
MYSTERY LAKE	5,000,656	1,815	10.65	170	606,000	1.29
PARK WEST	3,300,183	1,558	7.45	209	156,017	0.35
PEMBINA TRAILS	18,911,476	1,207	10.21	118	1,116,158	0.60
PINE CREEK	1,370,793	1,268	6.53	194	119,273	0.57
PORTAGE LA PRAIRIE	4,001,790	1,162	6.76	172	155,000	0.26
PRAIRIE ROSE	2,909,075	1,236	7.59	163	121,440	0.32
PRAIRIE SPIRIT	3,011,435	1,402	6.12	229	279,640	0.57
RED RIVER VALLEY	2,577,012	1,133	6.72	169	313,519	0.82
RIVER EAST TRANSCONA	20,465,632	1,200	8.26	145	84,000	0.03
ROLLING RIVER	2,808,275	1,586	8.75	181	110,000	0.34
SEINE RIVER	4,707,440	1,020	7.97	128	445,000	0.75
SEVEN OAKS	12,289,286	1,039	8.42	123	889,000	0.61
SOUTHWEST HORIZON	2,233,000	1,549	7.09	218	160,000	0.51
ST. JAMES-ASSINIBOIA	9,454,997	1,187	6.48	183	825,501	0.57
SUNRISE	5,749,413	1,250	7.59	165	625,000	0.82
SWAN VALLEY	2,168,341	1,619	7.46	217	173,599	0.60
TURTLE MOUNTAIN	867,269	839	4.75	177	155,783	0.85
TURTLE RIVER	1,100,008	1,885	6.01	314	49,520	0.27
WESTERN	1,949,589	911	8.64	105	139,000	0.62
WINNIPEG	46,731,641	1,709	9.05	189	6,605,296	1.28
PROVINCE	254,267,481	1,387	8.45	164	19,765,485	0.66
WHITESHELL	502,723	2,923	6.88	425	22,000	N/A

(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 2023/24 Budget

DIVISION / DISTRICT	INFORMATION TECHNOLOGY EXPENSES <sup>(1)</sup>								
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	204,984	0.8	99	200,988	0.8	97	231,292	0.9	111
BORDER LAND	320,617	0.8	154	214,800	0.6	103	516,853	1.4	249
BRANDON	589,830	0.5	65	741,940	0.6	82	980,946	0.8	108
DSFM	418,767	0.4	69	740,652	0.7	122	648,000	0.6	107
EVERGREEN	158,000	0.7	113	202,700	0.9	145	27,000	0.1	19
FLIN FLON				171,275	1.0	202	32,000	0.2	38
FORT LA BOSSE	132,300	0.6	87	162,800	0.8	108	138,395	0.6	91
FRONTIER	405,753	0.2	65				2,181,786	1.3	351
GARDEN VALLEY	547,550	1.0	130	237,000	0.4	56	621,400	1.1	147
HANOVER	802,700	0.8	99	391,900	0.4	48	2,104,900	2.1	259
INTERLAKE	325,230	0.8	114	159,600	0.4	56	370,652	0.9	130
KELSEY	96,856	0.4	68	85,000	0.4	59	95,500	0.4	67
LAKESHORE	107,000	0.6	117	111,400	0.7	122	150,000	0.9	164
LORD SELKIRK	481,656	0.8	128	461,805	0.7	123	816,956	1.3	217
LOUIS RIEL	1,028,906	0.5	64	1,853,382	0.8	115	1,501,756	0.7	93
MOUNTAIN VIEW	434,773	0.9	143	566,289	1.2	187	342,361	0.7	113
MYSTERY LAKE	141,704	0.3	51	228,750	0.5	83	174,800	0.4	63
PARK WEST	295,640	0.9	140	238,700	0.7	113	339,241	1.0	160
PEMBINA TRAILS	1,646,330	0.8	105	1,422,520	0.7	91	1,623,200	0.8	104
PINE CREEK	163,662	0.9	151	143,090	0.8	132	130,297	0.8	121
PORTAGE LA PRAIRIE	422,640	0.9	123	317,735	0.7	92	217,500	0.5	63
PRAIRIE ROSE	332,920	1.0	141	224,250	0.6	95	269,817	0.8	115
PRAIRIE SPIRIT	285,050	0.9	133	320,205	1.0	149	163,750	0.5	76
RED RIVER VALLEY	222,726	0.6	98	168,920	0.5	74	189,324	0.5	83
RIVER EAST TRANSCONA	986,400	0.4	58	861,182	0.4	50	2,724,709	1.2	160
ROLLING RIVER	217,825	0.8	123	219,000	0.8	124	282,500	1.1	160
SEINE RIVER	415,168	0.7	90	604,700	1.0	131	483,831	0.8	105
SEVEN OAKS	355,930	0.2	30	875,484	0.5	74	1,291,760	0.8	109
SOUTHWEST HORIZON	175,600	0.7	122	129,400	0.5	90	42,700	0.2	30
ST. JAMES-ASSINIBOIA	738,362	0.6	93	675,976	0.5	85	968,736	0.8	122
SUNRISE	432,056	0.6	94	781,105	1.1	170	81,000	0.1	18
SWAN VALLEY	247,633	1.0	185	285,330	1.1	213	99,400	0.4	74
TURTLE MOUNTAIN	76,891	0.5	74	61,403	0.4	59	130,645	0.9	126
TURTLE RIVER	137,036	1.1	235	76,400	0.6	131	133,693	1.1	229
WESTERN	272,984	1.0	128	133,100	0.5	62	155,681	0.6	73
WINNIPEG	1,079,500	0.2	39	1,459,620	0.3	53	2,847,303	0.6	104
PROVINCE	14,700,979	0.5	80	15,528,401	0.6	85	23,109,684	0.8	126
WHITESHELL				52,037	1.3	303	17,000	0.4	99

(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.

# Analysis of Information Technology Expenses (continued)

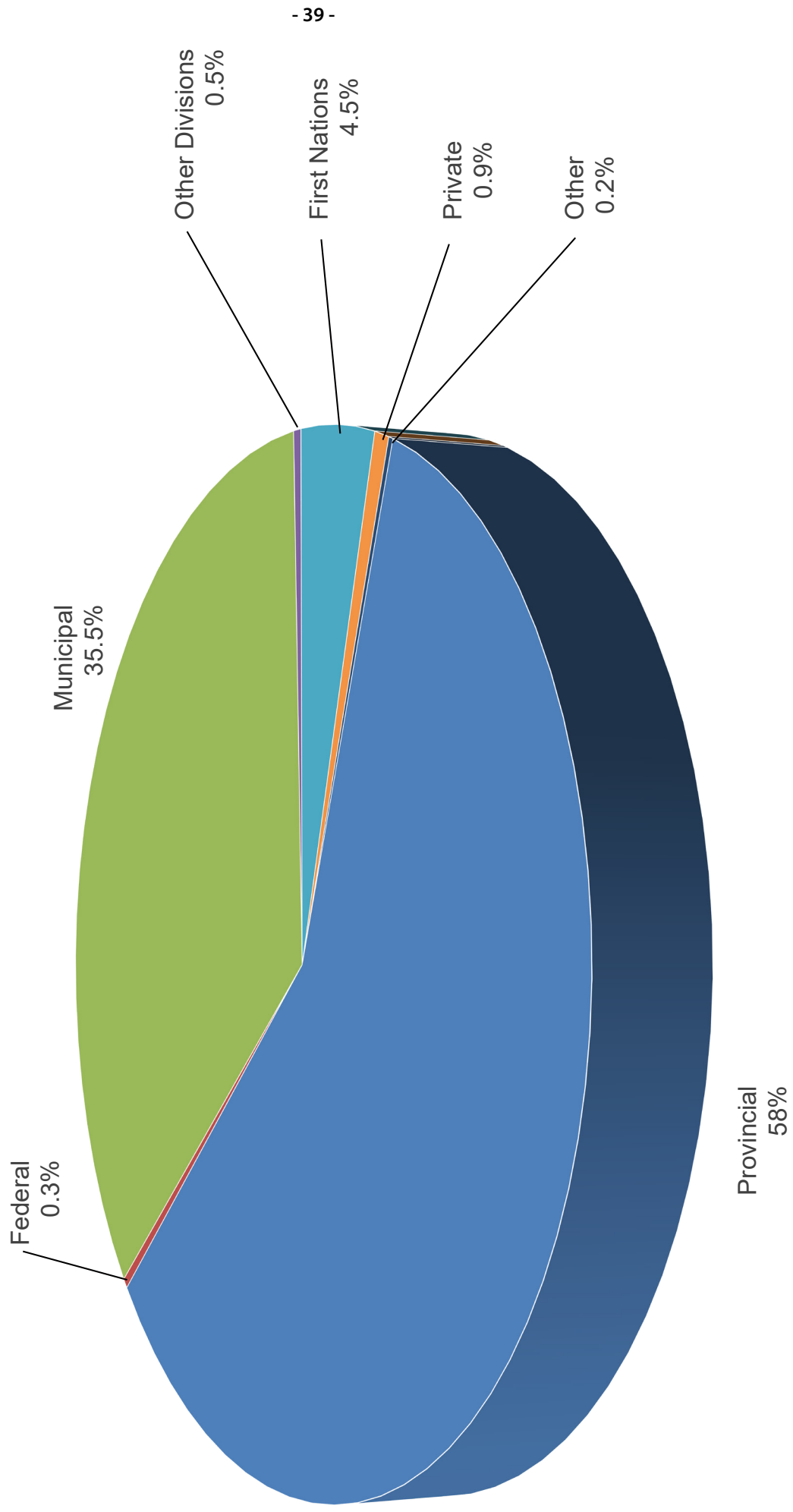
## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	INFORMATION TECHNOLOGY EXPENSES <sup>(1)</sup>					
	MANAGEMENT INFORMATION SERVICES <sup>(2)</sup>			TOTAL		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	15,600	0.1	8	652,864	2.5	314
BORDER LAND	60,420	0.2	29	1,112,690	2.9	536
BRANDON	324,920	0.3	36	2,637,636	2.2	290
DSFM	178,842	0.2	29	1,986,261	1.8	327
EVERGREEN	20,000	0.1	14	407,700	1.7	292
FLIN FLON	36,123	0.2	43	239,398	1.4	283
FORT LA BOSSE	94,200	0.4	62	527,695	2.5	349
FRONTIER	930,291	0.6	150	3,517,830	2.1	566
GARDEN VALLEY	172,320	0.3	41	1,578,270	2.8	374
HANOVER	92,900	0.1	11	3,392,400	3.3	418
INTERLAKE	52,000	0.1	18	907,482	2.2	318
KELSEY	45,000	0.2	31	322,356	1.5	225
LAKESHORE	20,000	0.1	22	388,400	2.3	426
LORD SELKIRK	173,640	0.3	46	1,934,057	3.0	514
LOUIS RIEL	1,131,578	0.5	70	5,515,622	2.5	341
MOUNTAIN VIEW	34,000	0.1	11	1,377,423	3.0	454
MYSTERY LAKE	211,388	0.5	77	756,642	1.6	275
PARK WEST	85,050	0.3	40	958,631	3.0	453
PEMBINA TRAILS	1,027,222	0.5	66	5,719,272	2.8	365
PINE CREEK	23,968	0.1	22	461,017	2.7	426
PORTAGE LA PRAIRIE	66,800	0.1	19	1,024,675	2.2	298
PRAIRIE ROSE	65,000	0.2	28	891,987	2.6	379
PRAIRIE SPIRIT	40,750	0.1	19	809,755	2.6	377
RED RIVER VALLEY	52,228	0.1	23	633,198	1.8	278
RIVER EAST TRANSCONA	1,272,022	0.6	75	5,844,313	2.6	343
ROLLING RIVER	34,000	0.1	19	753,325	2.8	425
SEINE RIVER	110,500	0.2	24	1,614,199	2.6	350
SEVEN OAKS	691,950	0.4	59	3,215,124	1.9	272
SOUTHWEST HORIZON	59,400	0.2	41	407,100	1.6	282
ST. JAMES-ASSINIBOIA	485,527	0.4	61	2,868,601	2.3	360
SUNRISE	154,418	0.2	34	1,448,579	2.0	315
SWAN VALLEY	17,500	0.1	13	649,863	2.6	485
TURTLE MOUNTAIN	21,582	0.1	21	290,521	1.9	281
TURTLE RIVER	8,500	0.1	15	355,629	2.9	609
WESTERN	58,000	0.2	27	619,765	2.3	290
WINNIPEG	870,600	0.2	32	6,257,023	1.4	229
PROVINCE	8,738,239	0.3	48	62,077,303	2.2	339
WHITESHELL	10,200	0.3	59	79,237	2.0	461

(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).

# 2023/24 Operating Fund Revenue by Source





# Summary of Operating Fund Revenue

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	% OF OPERATING FUND REVENUES						
	GOVERNMENTS			OTHER SCHOOL DIVISIONS	FIRST NATIONS	PRIVATE ORG.'S & INDIVIDUALS	OTHER
	PROVINCIAL <sup>(1)</sup>	FEDERAL	MUNICIPAL				
BEAUTIFUL PLAINS	67.3		32.1	0.1		0.1	0.4
BORDER LAND	59.4		35.9	1.2	2.9	0.2	0.4
BRANDON	62.3	0.0	36.0	0.3	0.3	0.7	0.3
DSFM	68.0	0.3	29.2	2.4		0.1	0.0
EVERGREEN	57.5		41.9	0.1	0.3	0.2	
FLIN FLON	72.7		24.4	1.3		1.1	0.4
FORT LA BOSSE	52.6		41.6	0.1	5.5	0.1	
FRONTIER	32.2		2.1		62.7	2.8	0.2
GARDEN VALLEY	66.2		32.3	0.6		0.0	0.8
HANOVER	67.7	2.2	29.3	0.1		0.4	0.2
INTERLAKE	56.2		43.2	0.1		0.2	0.3
KELSEY	84.2		15.2	0.0	0.3		0.3
LAKESHORE	70.1	1.3	25.9	0.3	1.3	0.7	0.3
LORD SELKIRK	54.2		43.9	0.3	0.8	0.6	0.2
LOUIS RIEL	57.1		40.2	0.2		2.4	0.0
MOUNTAIN VIEW	62.9	0.0	32.9	1.0	1.5	1.1	0.5
MYSTERY LAKE	81.9	0.0	16.6	0.3	0.6	0.3	0.3
PARK WEST	44.9		27.9	0.2	26.9	0.0	0.0
PEMBINA TRAILS	51.0		47.1	0.2		1.6	0.1
PINE CREEK	56.5		43.1	0.3			0.2
PORTAGE LA PRAIRIE	58.0		36.7	0.4	4.8	0.0	0.1
PRAIRIE ROSE	54.5		44.8	0.4		0.0	0.3
PRAIRIE SPIRIT	57.1		40.6	0.1	0.9	0.9	0.3
RED RIVER VALLEY	44.7	0.1	50.3	4.5		0.3	0.2
RIVER EAST TRANSCONA	64.1		35.3	0.1		0.2	0.3
ROLLING RIVER	52.6		41.2	0.2	5.7	0.1	0.1
SEINE RIVER	68.0	0.0	31.5	0.4			0.1
SEVEN OAKS	61.3	0.9	35.5	0.9	0.4	0.9	0.1
SOUTHWEST HORIZON	49.3		50.1	0.2			0.3
ST. JAMES-ASSINIBOIA	49.9	0.0	47.2	0.1	0.2	1.8	0.8
SUNRISE	54.0		45.0	0.1	0.6	0.1	0.2
SWAN VALLEY	61.3	6.9	29.1	0.0	1.1	0.9	0.7
TURTLE MOUNTAIN	53.7		45.7	0.3		0.1	0.1
TURTLE RIVER	73.7		25.8	0.3	0.1		0.2
WESTERN	68.5	0.1	30.7	0.2		0.5	0.1
WINNIPEG	59.0	0.7	38.5	0.5	0.4	0.5	0.3
PROVINCE	58.0	0.3	35.5	0.5	4.5	0.9	0.2
WHITESHELL	36.8		57.6	1.0		3.7	0.9

(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 80.3% in 2023/24. See page viii for more information.

# Analysis of Operating Fund Revenue

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	PROVINCIAL GOVERNMENT								
	EDUCATION					EDUCATION PROPERTY TAX CREDIT <sup>(5)</sup>	OTHER PROVINCIAL REVENUE <sup>(6)</sup>	TOTAL PROVINCIAL REVENUE	% OPERATING FUND REVENUE <sup>(7)</sup>
	FUNDING OF SCHOOLS PROGRAM <sup>(1)</sup>	TAX INCENTIVE GRANT <sup>(2)</sup>	PROPERTY TAX OFFSET GRANT <sup>(3)</sup>	OTHER REVENUE <sup>(4)</sup>	TOTAL				
BEAUTIFUL PLAINS	13,471,906	252,166	596,979	2,375,423	16,696,474	1,122,208		17,818,682	67.3
BORDER LAND	14,654,665	2,562,850	1,109,209	2,670,767	20,997,491	1,539,639	356,230	22,893,360	59.4
BRANDON	58,568,390	909,001	2,418,624	9,382,340	71,278,355	4,842,462		76,120,817	62.3
DSFM	39,274,257	1,129,569	1,113,458	27,283,938	68,801,222	4,111,212	310,417	73,222,851	68.0
EVERGREEN	7,398,205	1,501,499	797,708	1,657,556	11,354,968	1,817,082		13,172,050	57.5
FLIN FLON	9,822,828	376,357	251,285	1,186,891	11,637,361	511,597	94,000	12,242,958	72.7
FORT LA BOSSE	7,318,448	458,758	626,354	1,959,975	10,363,535	851,654	138,000	11,353,189	52.6
FRONTIER	38,856,072	159,237	179,574	13,537,056	52,731,939	341,150	1,275,450	54,348,539	32.2
GARDEN VALLEY	29,028,302	323,087	1,256,740	4,423,978	35,032,107	2,247,772		37,279,879	66.2
HANOVER	55,628,227	747,252	2,294,347	8,291,035	66,960,861	4,376,446		71,337,307	67.7
INTERLAKE	16,105,835	808,470	1,280,899	2,898,263	21,093,467	2,348,159		23,441,626	56.2
KELSEY	13,868,757	154,704	719,655	2,334,540	17,077,656	671,980	874,779	18,624,415	84.2
LAKESHORE	8,874,286	414,194	333,928	1,318,860	10,941,268	708,513	275,650	11,925,431	70.1
LORD SELKIRK	21,845,568	2,534,539	2,082,440	4,081,637	30,544,184	3,842,986	327,220	34,714,390	54.2
LOUIS RIEL	87,959,458	2,910,676	6,324,643	16,384,568	113,579,345	13,340,763		126,920,108	57.1
MOUNTAIN VIEW	22,578,856	345,180	1,088,497	3,353,541	27,366,074	2,206,928		29,573,002	62.9
MYSTERY LAKE	32,921,463	526,084	236,479	3,330,655	37,014,681	984,771	12,000	38,011,452	81.9
PARK WEST	9,492,866	746,973	602,855	2,883,927	13,726,621	1,053,748		14,780,369	44.9
PEMBINA TRAILS	69,348,078	2,401,827	6,903,885	13,353,031	92,006,821	13,343,167		105,349,988	51.0
PINE CREEK	6,700,403	312,067	509,512	1,219,221	8,741,203	654,382		9,395,585	56.5
PORTAGE LA PRAIRIE	19,466,048	269,506	1,177,653	3,926,501	24,839,708	2,104,092		26,943,800	58.0
PRAIRIE ROSE	12,258,407	1,058,604	1,215,336	2,538,205	17,070,552	1,630,133	328,715	19,029,400	54.5
PRAIRIE SPIRIT	12,541,705	763,122	982,940	2,310,897	16,598,664	1,178,443	35,000	17,812,107	57.1
RED RIVER VALLEY	11,821,142	657,633		2,285,710	14,764,485	1,484,716		16,249,201	44.7
RIVER EAST TRANSCONA	106,232,299	730,607	5,899,002	16,471,454	129,333,362	14,198,611	1,660,750	145,192,723	64.1
ROLLING RIVER	9,041,390	717,685	817,725	2,041,650	12,618,450	1,446,005	132,500	14,196,955	52.6
SEINE RIVER	31,092,573	1,027,613	2,052,661	4,487,086	38,659,933	3,264,853	316,499	42,241,285	68.0
SEVEN OAKS	80,374,894	2,675,142		11,461,450	94,511,486	7,710,608	2,560,024	104,782,118	61.3
SOUTHWEST HORIZON	8,179,535	712,439	898,679	1,546,140	11,336,793	1,030,247	180,000	12,547,040	49.3
ST. JAMES-ASSINIBOIA	40,016,936	1,752,308	4,131,537	8,950,054	54,850,835	7,509,991		62,360,826	49.9
SUNRISE	25,824,115	1,465,596	2,296,766	4,786,935	34,373,412	4,724,631	1,345,668	40,443,711	54.0
SWAN VALLEY	10,441,714	994,366	659,197	1,817,654	13,912,931	1,027,329	33,700	14,973,960	61.3
TURTLE MOUNTAIN	5,453,009		461,002	1,105,941	7,019,952	807,073	185,690	8,012,715	53.7
TURTLE RIVER	7,001,353	263,938	318,570	1,072,711	8,656,572	437,349		9,093,921	73.7
WESTERN	13,947,212		582,992	2,213,489	16,743,693	1,332,188	496,146	18,572,027	68.5
WINNIPEG	182,309,574	4,729,813	12,422,614	44,605,657	244,067,658	21,880,664	2,286,471	268,234,793	59.0
PROVINCE	1,139,718,776	37,392,862	64,643,745	235,548,736	1,477,304,119	132,683,552	13,224,909	1,623,212,580	58.0
WHITESHELL	843,979	22,588	88,370	259,722	1,214,659	255,155		1,469,814	36.8

(1) See pages 51 to 55 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.). Revenue does not include in-year additional funding for school year 2023/24 that was announced after February 2023. See Note on page viii.

(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 80.3%. See page viii for more details.

# Analysis of Operating Fund Revenue *(continued)*

## Operating Fund 2023/24 Budget

DIVISION / DISTRICT	FEDERAL GOVERNMENT		MUNICIPAL GOVERNMENT <sup>(1)</sup>		OTHER SCHOOL DIVISIONS		FIRST NATIONS	
	REVENUE	%	REVENUE	%	REVENUE	%	REVENUE	%
BEAUTIFUL PLAINS			8,488,907	32.1	35,100	0.1		
BORDER LAND			13,813,035	35.9	468,000	1.2	1,103,000	2.9
BRANDON	27,225	0.0	44,025,415	36.0	412,240	0.3	350,810	0.3
DSFM	279,352	0.3	31,475,948	29.2	2,590,757	2.4		
EVERGREEN			9,596,247	41.9	25,000	0.1	61,500	0.3
FLIN FLON			4,109,634	24.4	219,257	1.3		
FORT LA BOSSE			8,976,469	41.6	29,900	0.1	1,190,600	5.5
FRONTIER			3,471,000	2.1			105,887,873	62.7
GARDEN VALLEY			18,178,000	32.3	345,000	0.6		
HANOVER	2,310,000	2.2	30,905,010	29.3	121,000	0.1		
INTERLAKE			17,999,127	43.2	25,000	0.1		
KELSEY			3,365,610	15.2	5,000	0.0	75,000	0.3
LAKESHORE	228,182	1.3	4,403,690	25.9	55,000	0.3	225,000	1.3
LORD SELKIRK			28,074,594	43.9	160,100	0.3	490,000	0.8
LOUIS RIEL			89,478,580	40.2	530,000	0.2		
MOUNTAIN VIEW	19,715	0.0	15,474,048	32.9	478,060	1.0	691,158	1.5
MYSTERY LAKE	5,500	0.0	7,705,675	16.6	135,000	0.3	275,000	0.6
PARK WEST			9,183,890	27.9	65,600	0.2	8,836,263	26.9
PEMBINA TRAILS			97,379,220	47.1	400,000	0.2		
PINE CREEK			7,169,919	43.1	45,000	0.3		
PORTAGE LA PRAIRIE			17,041,459	36.7	180,000	0.4	2,250,000	4.8
PRAIRIE ROSE			15,645,622	44.8	136,400	0.4		
PRAIRIE SPIRIT			12,681,497	40.6	45,000	0.1	287,500	0.9
RED RIVER VALLEY	20,825	0.1	18,279,896	50.3	1,627,532	4.5		
RIVER EAST TRANSCONA			79,859,979	35.3	215,000	0.1		
ROLLING RIVER			11,113,265	41.2	65,000	0.2	1,530,935	5.7
SEINE RIVER	15,000	0.0	19,579,696	31.5	250,000	0.4		
SEVEN OAKS	1,606,000	0.9	60,754,544	35.5	1,500,000	0.9	630,000	0.4
SOUTHWEST HORIZON			12,760,352	50.1	60,000	0.2		
ST. JAMES-ASSINIBOIA	18,000	0.0	58,933,547	47.2	160,550	0.1	204,000	0.2
SUNRISE			33,718,953	45.0	89,170	0.1	412,360	0.6
SWAN VALLEY	1,680,000	6.9	7,120,033	29.1	8,000	0.0	259,200	1.1
TURTLE MOUNTAIN			6,819,108	45.7	37,408	0.3		
TURTLE RIVER			3,183,756	25.8	32,500	0.3	12,500	0.1
WESTERN	20,000	0.1	8,316,110	30.7	50,000	0.2		
WINNIPEG	3,358,250	0.7	175,197,908	38.5	2,310,000	0.5	1,910,000	0.4
PROVINCE	9,588,049	0.3	994,279,743	35.5	12,911,574	0.5	126,682,699	4.5
WHITESHELL			2,299,284	57.6	41,600	1.0		

(1) Municipal government revenue is net of \$132,683,552 in estimated Education Property Tax Credit (EPTC), \$37,392,862 in Tax Incentive Grant (TIG), and \$64,643,745 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 2023/24 Budget

DIVISION / DISTRICT	PRIVATE ORGANIZATIONS & INDIVIDUALS		OTHER		TOTAL NON-PROVINCIAL REVENUE		TOTAL OPERATING FUND
	REVENUE	%	REVENUE	%	REVENUE	%	REVENUE
BEAUTIFUL PLAINS	14,000	0.1	104,000	0.4	8,642,007	32.7	26,460,689
BORDER LAND	83,000	0.2	164,000	0.4	15,631,035	40.6	38,524,395
BRANDON	904,290	0.7	399,270	0.3	46,119,250	37.7	122,240,067
DSFM	90,000	0.1	10,000	0.0	34,446,057	32.0	107,668,908
EVERGREEN	42,002	0.2			9,724,749	42.5	22,896,799
FLIN FLON	185,448	1.1	73,965	0.4	4,588,304	27.3	16,831,262
FORT LA BOSSE	21,600	0.1			10,218,569	47.4	21,571,758
FRONTIER	4,721,847	2.8	346,806	0.2	114,427,526	67.8	168,776,065
GARDEN VALLEY	6,000	0.0	468,000	0.8	18,997,000	33.8	56,276,879
HANOVER	466,000	0.4	231,683	0.2	34,033,693	32.3	105,371,000
INTERLAKE	98,000	0.2	141,247	0.3	18,263,374	43.8	41,705,000
KELSEY			56,000	0.3	3,501,610	15.8	22,126,025
LAKESHORE	114,200	0.7	53,000	0.3	5,079,072	29.9	17,004,503
LORD SELKIRK	406,284	0.6	158,493	0.2	29,289,471	45.8	64,003,861
LOUIS RIEL	5,287,593	2.4	100,000	0.0	95,396,173	42.9	222,316,281
MOUNTAIN VIEW	539,250	1.1	220,000	0.5	17,422,231	37.1	46,995,233
MYSTERY LAKE	116,500	0.3	141,100	0.3	8,378,775	18.1	46,390,227
PARK WEST	14,000	0.0	5,000	0.0	18,104,753	55.1	32,885,122
PEMBINA TRAILS	3,312,870	1.6	203,500	0.1	101,295,590	49.0	206,645,578
PINE CREEK			30,000	0.2	7,244,919	43.5	16,640,504
PORTAGE LA PRAIRIE	6,000	0.0	28,000	0.1	19,505,459	42.0	46,449,259
PRAIRIE ROSE	2,000	0.0	92,136	0.3	15,876,158	45.5	34,905,558
PRAIRIE SPIRIT	294,130	0.9	90,000	0.3	13,398,127	42.9	31,210,234
RED RIVER VALLEY	124,500	0.3	57,181	0.2	20,109,934	55.3	36,359,135
RIVER EAST TRANSCONA	480,000	0.2	651,900	0.3	81,206,879	35.9	226,399,602
ROLLING RIVER	30,000	0.1	37,500	0.1	12,776,700	47.4	26,973,655
SEINE RIVER			56,000	0.1	19,900,696	32.0	62,141,981
SEVEN OAKS	1,510,100	0.9	210,713	0.1	66,211,357	38.7	170,993,475
SOUTHWEST HORIZON			86,508	0.3	12,906,860	50.7	25,453,900
ST. JAMES-ASSINIBOIA	2,216,567	1.8	963,291	0.8	62,495,955	50.1	124,856,781
SUNRISE	41,000	0.1	147,408	0.2	34,408,891	46.0	74,852,602
SWAN VALLEY	221,380	0.9	176,181	0.7	9,464,794	38.7	24,438,754
TURTLE MOUNTAIN	17,324	0.1	21,042	0.1	6,894,882	46.3	14,907,597
TURTLE RIVER			24,550	0.2	3,253,306	26.3	12,347,227
WESTERN	132,500	0.5	16,600	0.1	8,535,210	31.5	27,107,237
WINNIPEG	2,401,249	0.5	1,420,000	0.3	186,597,407	41.0	454,832,200
PROVINCE	23,899,634	0.9	6,985,074	0.2	1,174,346,773	42.0	2,797,559,353
WHITESHELL	148,613	3.7	35,000	0.9	2,524,497	63.2	3,994,311

## NET TRANSFERS TO / (FROM) CAPITAL FUND

### Operating Fund 2023/24 Budget

DIVISION / DISTRICT	NET TRANSFERS TO/(FROM) CAPITAL FUND <sup>(1)</sup>
BEAUTIFUL PLAINS	
BORDER LAND	568,900
BRANDON	66,100
DSFM	
EVERGREEN	
FLIN FLON	
FORT LA BOSSE	
FRONTIER	435,000
GARDEN VALLEY	
HANOVER	724,600
INTERLAKE	470,000
KELSEY	220,000
LAKESHORE	200,000
LORD SELKIRK	300,000
LOUIS RIEL	1,231,100
MOUNTAIN VIEW	954,664
MYSTERY LAKE	
PARK WEST	550,000
PEMBINA TRAILS	108,000
PINE CREEK	350,000
PORTAGE LA PRAIRIE	406,000
PRAIRIE ROSE	222,116
PRAIRIE SPIRIT	100,000
RED RIVER VALLEY	550,381
RIVER EAST TRANSCONA	1,507,201
ROLLING RIVER	170,000
SEINE RIVER	610,319
SEVEN OAKS	2,506,900
SOUTHWEST HORIZON	
ST. JAMES-ASSINIBOIA	1,467,756
SUNRISE	685,000
SWAN VALLEY	1,000
TURTLE MOUNTAIN	
TURTLE RIVER	
WESTERN	196,819
WINNIPEG	1,682,200
PROVINCE	16,284,056
WHITESHELL	

(1) Includes transfers to bus reserves and other capital reserves.

## ASSESSMENTS AND LEVIES

### Portioned Assessment—Other and Education Support Levy

(2020 IS A REASSESSMENT YEAR)

DIVISION / DISTRICT	PORTIONED ASSESSMENT OTHER	EDUCATION SUPPORT LEVY
BEAUTIFUL PLAINS	181,977,370	1,481,277
BORDER LAND	258,351,140	2,102,952
BRANDON	1,090,752,630	8,878,616
DSFM		
EVERGREEN	142,752,940	1,161,995
FLIN FLON	36,166,680	294,393
FORT LA BOSSE	607,394,720	4,944,132
FRONTIER	76,269,080	620,823
GARDEN VALLEY	460,132,450	3,745,432
HANOVER	562,865,460	4,581,668
INTERLAKE	577,676,960	4,702,232
KELSEY	71,656,170	583,274
LAKESHORE	40,403,840	328,883
LORD SELKIRK	314,085,300	2,556,623
LOUIS RIEL	1,744,373,330	14,199,023
MOUNTAIN VIEW	178,654,530	1,454,230
MYSTERY LAKE	138,540,670	1,127,707
PARK WEST	224,435,350	1,826,881
PEMBINA TRAILS	2,141,529,680	17,431,835
PINE CREEK	122,629,200	998,189
PORTAGE LA PRAIRIE	416,917,040	3,393,663
PRAIRIE ROSE	189,715,020	1,544,261
PRAIRIE SPIRIT	223,139,010	1,816,329
RED RIVER VALLEY	420,072,340	3,419,346
RIVER EAST TRANSCONA	1,413,285,160	11,503,998
ROLLING RIVER	209,817,650	1,707,894
SEINE RIVER	254,953,980	2,075,300
SEVEN OAKS	594,084,430	4,835,787
SOUTHWEST HORIZON	358,343,060	2,916,876
ST. JAMES-ASSINIBOIA	1,987,867,720	16,181,042
SUNRISE	601,155,490	4,893,345
SWAN VALLEY	96,454,960	785,134
TURTLE MOUNTAIN	79,969,030	650,940
TURTLE RIVER	16,905,450	137,609
WESTERN	152,171,450	1,238,660
WINNIPEG	6,073,928,980	49,441,168
<b>DIVISION/DISTRICT TOTAL</b>	<b>22,059,428,270</b>	<b>179,561,517</b>
L.G.D. OF PINAWA	3,880,990	
NOT IN ANY DIVISION	60,237,220	490,325
PROVINCE	22,123,546,480	180,051,842

(1) Effective 2006, the Education Support Levy is no longer raised on residential property. The mill rate for other property in 2023 is 8.140.

# Total Portioned Assessment, Special Levy, and Mill Rates

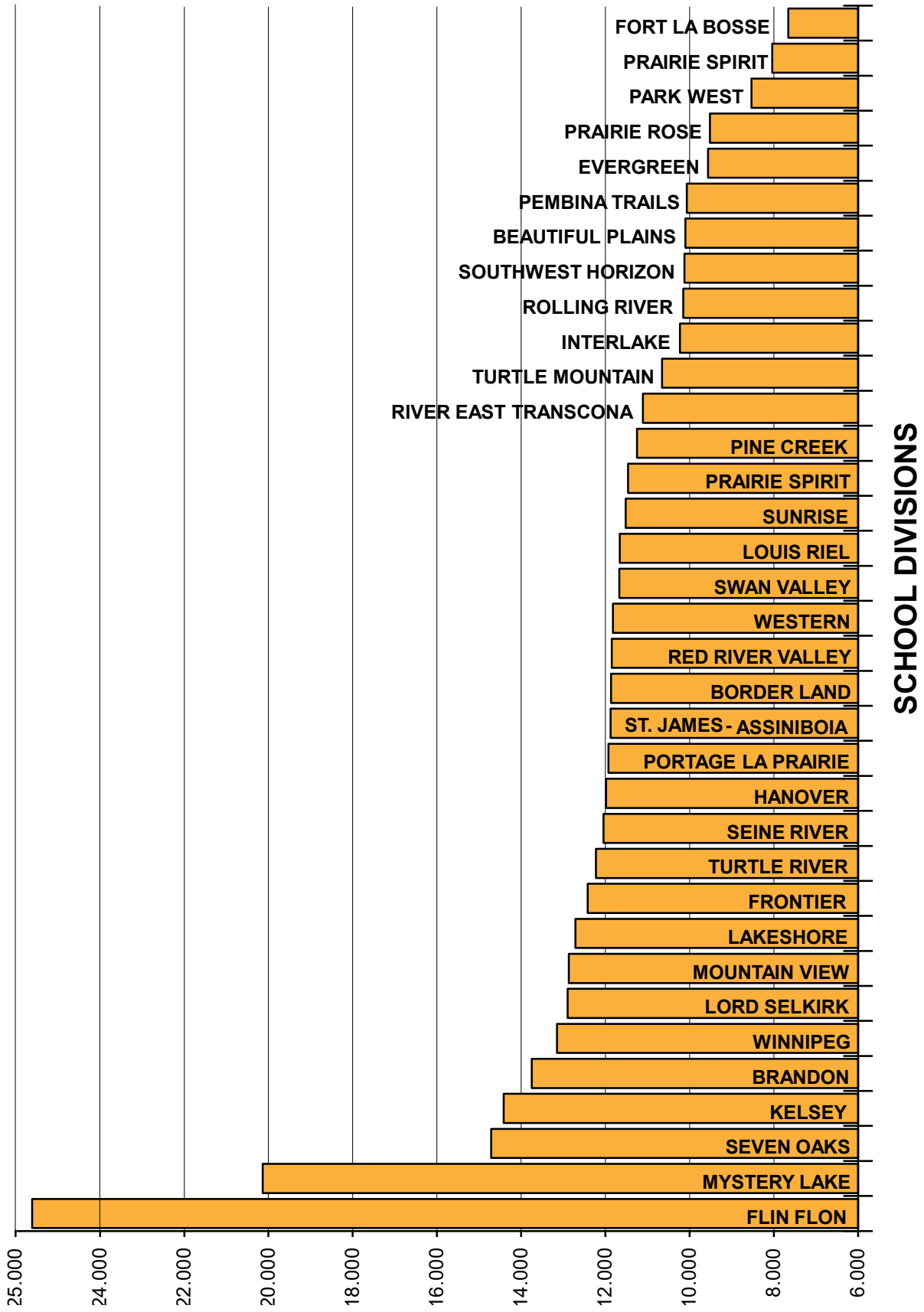
(2020 IS A REASSESSMENT YEAR)

DIVISION / DISTRICT	TOTAL PORTIONED ASSESSMENT				SPECIAL LEVY <sup>(1)</sup>	SPECIAL LEVY MILL RATE <sup>(2)</sup>
	URBAN AND FARM RESIDENTIAL	FARM LAND AND BUILDINGS	OTHER	TOTAL		
BEAUTIFUL PLAINS	377,803,450	381,029,740	181,977,370	940,810,560	9,504,462	10.1
BORDER LAND	443,540,740	582,029,570	258,351,140	1,283,921,450	15,231,413	11.9
BRANDON	2,358,419,960	118,152,980	1,090,752,630	3,567,325,570	49,039,368	13.7
DSFM						
EVERGREEN	889,671,980	161,138,850	142,752,940	1,193,563,770	11,413,329	9.6
FLIN FLON	91,621,620		36,166,680	127,788,300	4,569,772	25.6
FORT LA BOSSE	329,234,830	332,194,070	607,394,720	1,268,823,620	9,717,329	7.7
FRONTIER	161,546,060	37,002,010	76,269,080	274,817,150	3,413,837	12.4
GARDEN VALLEY	945,328,240	357,531,410	460,132,450	1,762,992,100	20,210,031	11.5
HANOVER	2,033,274,840	346,393,490	562,865,460	2,942,533,790	35,267,275	12.0
INTERLAKE	999,507,470	389,496,540	577,676,960	1,966,680,970	20,118,520	10.2
KELSEY	177,690,970	28,464,410	71,656,170	277,811,550	4,004,090	14.4
LAKESHORE	193,131,700	163,273,600	40,403,840	396,809,140	5,043,062	12.7
LORD SELKIRK	2,006,067,610	121,686,450	314,085,300	2,441,839,360	31,487,760	12.9
LOUIS RIEL	8,017,652,570	18,117,950	1,744,373,330	9,780,143,850	114,007,891	11.7
MOUNTAIN VIEW	586,399,860	591,318,090	178,654,530	1,356,372,480	17,456,098	12.9
MYSTERY LAKE	303,683,140		138,540,670	442,223,810	8,905,002	20.1
PARK WEST	326,618,420	662,528,750	224,435,350	1,213,582,520	10,353,429	8.5
PEMBINA TRAILS	8,828,996,840	26,932,190	2,141,529,680	10,997,458,710	110,713,933	10.1
PINE CREEK	187,317,050	380,925,090	122,629,200	690,871,340	7,771,261	11.2
PORTAGE LA PRAIRIE	711,055,360	469,170,080	416,917,040	1,597,142,480	19,047,138	11.9
PRAIRIE ROSE	664,593,770	994,089,850	189,715,020	1,848,398,640	17,590,259	9.5
PRAIRIE SPIRIT	410,028,590	1,256,668,790	223,139,010	1,889,836,390	15,191,940	8.0
RED RIVER VALLEY	749,333,340	826,744,260	420,072,340	1,996,149,940	23,655,936	11.9
RIVER EAST TRANSCONA	7,115,248,140	15,217,380	1,413,285,160	8,543,750,680	94,903,984	11.1
ROLLING RIVER	607,660,840	408,330,630	209,817,650	1,225,809,120	12,440,428	10.1
SEINE RIVER	1,910,475,220	244,553,360	254,953,980	2,409,982,560	29,025,768	12.0
SEVEN OAKS	3,889,887,140	23,268,450	594,084,430	4,507,240,020	66,313,403	14.7
SOUTHWEST HORIZON	320,277,750	670,168,910	358,343,060	1,348,789,720	13,655,873	10.1
ST. JAMES-ASSINIBOIA	3,575,503,860	29,215,910	1,987,867,720	5,592,587,490	66,430,497	11.9
SUNRISE	2,309,584,430	440,200,210	601,155,490	3,350,940,130	38,595,341	11.5
SWAN VALLEY	276,804,900	315,992,730	96,454,960	689,252,590	8,041,665	11.7
TURTLE MOUNTAIN	261,516,170	365,372,200	79,969,030	706,857,400	7,531,673	10.7
TURTLE RIVER	109,703,120	177,403,230	16,905,450	304,011,800	3,716,713	12.2
WESTERN	508,814,700	144,698,160	152,171,450	805,684,310	9,524,767	11.8
WINNIPEG	8,916,292,330	4,160,000	6,073,928,980	14,994,381,310	197,160,434	13.1
DIVISION/DISTRICT TOTAL	61,594,287,010	11,083,469,340	22,059,428,270	94,737,184,620	1,111,053,683	11.7
L.G.D. OF PINAWA	77,981,360	405,060	3,880,990	82,267,410		
NOT IN ANY DIVISION	21,398,520	23,984,450	60,237,220	105,620,190		
PROVINCE	61,693,666,890	11,107,858,850	22,123,546,480	94,925,072,220		

(1) Special levy requisitioned by school divisions for the 2023 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.

# 2023 Special Levy Mill Rates





# Net Special Levy for the 2023 Taxation Year

(2020 IS A REASSESSMENT YEAR)

DIVISION / DISTRICT	GROSS SPECIAL LEVY	TAX INCENTIVE GRANT <sup>(1)</sup>	PROPERTY TAX OFFSET GRANT <sup>(2)</sup>	NET SPECIAL LEVY
BEAUTIFUL PLAINS	10,353,607	252,166	596,979	9,504,462
BORDER LAND	18,916,621	2,575,999	1,109,209	15,231,413
BRANDON	52,381,999	924,007	2,418,624	49,039,368
DSFM				
EVERGREEN	13,712,536	1,501,499	797,708	11,413,329
FLIN FLON	5,197,414	376,357	251,285	4,569,772
FORT LA BOSSE	10,802,783	459,100	626,354	9,717,329
FRONTIER	3,752,648	159,237	179,574	3,413,837
GARDEN VALLEY	21,789,858	323,087	1,256,740	20,210,031
HANOVER	38,315,685	754,063	2,294,347	35,267,275
INTERLAKE	22,207,889	808,470	1,280,899	20,118,520
KELSEY	4,878,449	154,704	719,655	4,004,090
LAKESHORE	11,248,306	828,388	333,928	10,085,990
LORD SELKIRK	36,104,739	2,534,539	2,082,440	31,487,760
LOUIS RIEL	123,603,036	3,270,502	6,324,643	114,007,891
MOUNTAIN VIEW	18,889,775	345,180	1,088,497	17,456,098
MYSTERY LAKE	9,684,506	543,025	236,479	8,905,002
PARK WEST	11,725,570	769,286	602,855	10,353,429
PEMBINA TRAILS	120,047,663	2,429,845	6,903,885	110,713,933
PINE CREEK	8,593,451	312,678	509,512	7,771,261
PORTAGE LA PRAIRIE	20,495,719	270,928	1,177,653	19,047,138
PRAIRIE ROSE	19,890,892	1,085,297	1,215,336	17,590,259
PRAIRIE SPIRIT	17,016,291	841,411	982,940	15,191,940
RED RIVER VALLEY	24,474,657	818,721		23,655,936
RIVER EAST TRANSCONA	101,548,248	745,262	5,899,002	94,903,984
ROLLING RIVER	13,977,120	718,967	817,725	12,440,428
SEINE RIVER	32,367,976	1,289,547	2,052,661	29,025,768
SEVEN OAKS	68,995,320	2,681,917		66,313,403
SOUTHWEST HORIZON	15,268,405	713,853	898,679	13,655,873
ST. JAMES-ASSINIBOIA	72,334,671	1,772,637	4,131,537	66,430,497
SUNRISE	42,381,956	1,489,849	2,296,766	38,595,341
SWAN VALLEY	9,695,228	994,366	659,197	8,041,665
TURTLE MOUNTAIN	7,992,675		461,002	7,531,673
TURTLE RIVER	4,307,254	271,971	318,570	3,716,713
WESTERN	10,107,759		582,992	9,524,767
WINNIPEG	214,373,246	4,790,198	12,422,614	197,160,434
PROVINCE	1,217,433,954	37,807,056	63,530,287	1,116,096,611

(1) The Tax Incentive Grant was offered to school divisions that maintained their prior year Special Levy amount adjusted for real growth in property assessment. The 2023 grant is unchanged from the amount provided in 2020. Amounts shown here are the portions by division before the allocation to the DSFM.

(2) The Property Tax Offset Grant (PTOG) provided was equivalent to a 2% increase of 2021–2023 Special Requirement to freeze the education property taxes at 2020 level. Amounts shown here are the portions by division before the allocation to the DSFM.

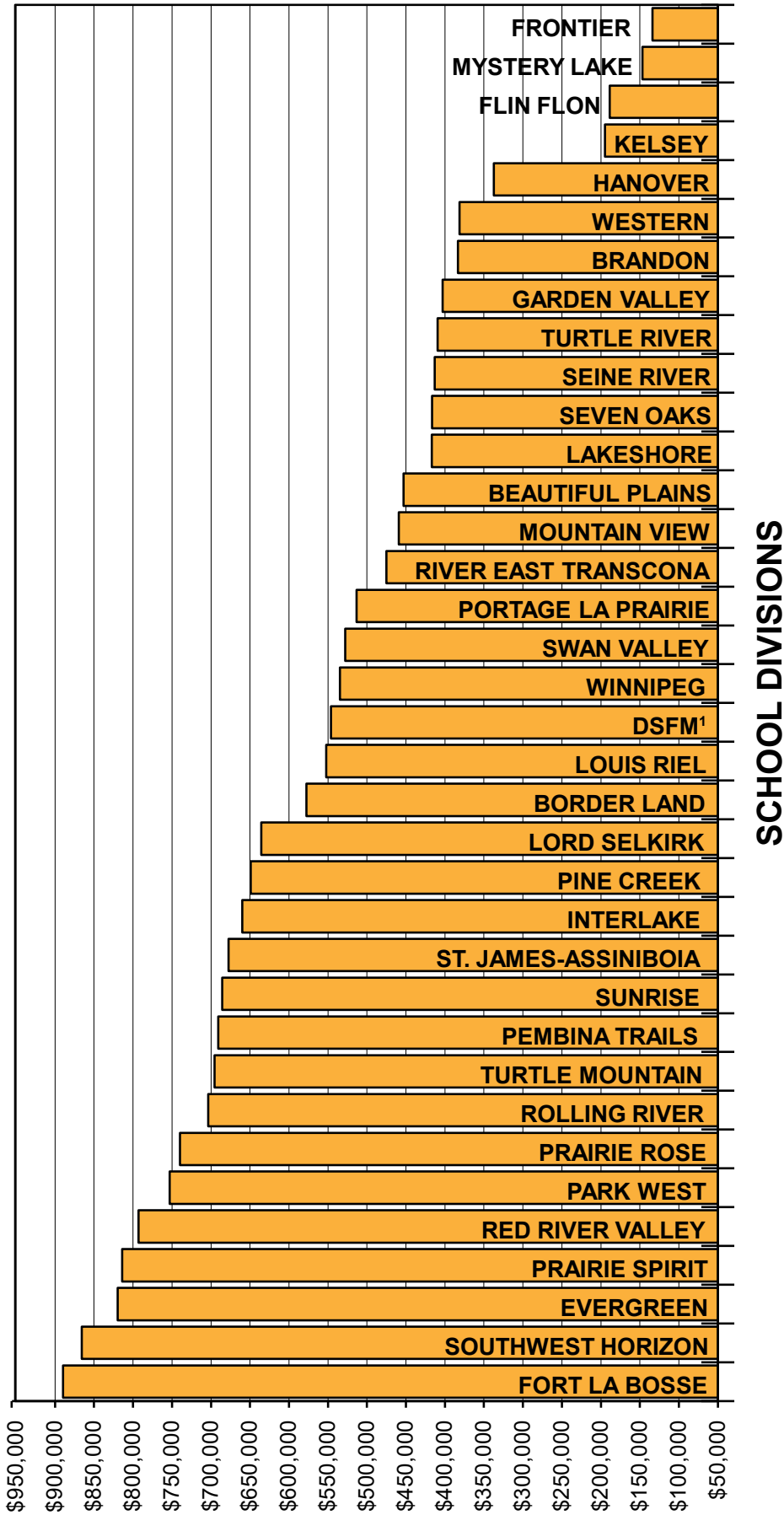
# Local Taxation and Assessment per Resident Pupil for the 2023 Taxation Year

(2020 IS A REASSESSMENT YEAR)

DIVISION / DISTRICT	EDUCATION SUPPORT LEVY	SPECIAL LEVY	TOTAL	ASSESSMENT PER RESIDENT PUPIL <sup>(1)</sup>
BEAUTIFUL PLAINS	1,481,277	9,504,462	10,985,740	452,972
BORDER LAND	2,102,952	15,231,413	17,334,366	577,500
BRANDON	8,878,616	49,039,368	57,917,984	383,475
DSFM				546,332
EVERGREEN	1,161,995	11,413,329	12,575,323	819,574
FLIN FLON	294,393	4,569,772	4,864,165	188,765
FORT LA BOSSE	4,944,132	9,717,329	14,661,461	889,751
FRONTIER	620,823	3,413,837	4,034,660	134,019
GARDEN VALLEY	3,745,432	20,210,031	23,955,462	402,942
HANOVER	4,581,668	35,267,275	39,848,943	337,321
INTERLAKE	4,702,232	20,118,520	24,820,752	659,960
KELSEY	583,274	4,004,090	4,587,364	194,723
LAKESHORE	328,883	5,043,062	5,371,945	417,001
LORD SELKIRK	2,556,623	31,487,760	34,044,383	635,581
LOUIS RIEL	14,199,023	114,007,891	128,206,914	552,136
MOUNTAIN VIEW	1,454,230	17,456,098	18,910,328	459,149
MYSTERY LAKE	1,127,707	8,905,002	10,032,709	146,662
PARK WEST	1,826,881	10,353,429	12,180,310	752,985
PEMBINA TRAILS	17,431,835	110,713,933	128,145,768	690,751
PINE CREEK	998,189	7,771,261	8,769,450	649,029
PORTAGE LA PRAIRIE	3,393,663	19,047,138	22,440,801	513,393
PRAIRIE ROSE	1,544,261	17,590,259	19,134,520	739,901
PRAIRIE SPIRIT	1,816,329	15,191,940	17,008,269	813,849
RED RIVER VALLEY	3,419,346	23,655,936	27,075,282	792,978
RIVER EAST TRANSCONA	11,503,998	94,903,984	106,407,983	475,175
ROLLING RIVER	1,707,894	12,440,428	14,148,323	703,573
SEINE RIVER	2,075,300	29,025,768	31,101,068	412,977
SEVEN OAKS	4,835,787	66,313,403	71,149,190	416,663
SOUTHWEST HORIZON	2,916,876	13,655,873	16,572,749	865,684
ST. JAMES-ASSINIBOIA	16,181,042	66,430,497	82,611,540	677,394
SUNRISE	4,893,345	38,595,341	43,488,686	685,671
SWAN VALLEY	785,134	8,041,665	8,826,799	527,718
TURTLE MOUNTAIN	650,940	7,531,673	8,182,612	695,452
TURTLE RIVER	137,609	3,716,713	3,854,321	409,266
WESTERN	1,238,660	9,524,767	10,763,427	381,319
WINNIPEG	49,441,168	197,160,434	246,601,603	534,585
PROVINCE	179,561,517	1,111,053,683	1,290,615,200	529,784

(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.

# 2023 Assessment per Resident Pupil



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

# APPENDIX

## Analysis of Operating Fund Revenue: 2023/24 Budget

### Education Funding of Schools Program

DIVISION / DISTRICT	BASE SUPPORT					
	INSTRUCTIONAL SUPPORT <sup>(1)</sup>	ADD'N INST. SUPPORT FOR SMALL SCHOOLS	SPARSITY SUPPORT <sup>(2)</sup>	CURRICULAR MATERIALS	INFORMATION TECHNOLOGY	LIBRARY SERVICES
BEAUTIFUL PLAINS	3,959,985	52,565	199,332	123,300	127,410	189,060
BORDER LAND	4,158,659		398,124	129,486	133,802	198,545
BRANDON	17,339,724		119,318	539,898	557,895	827,844
DSFM	10,879,071	122,152	765,810	338,736	350,027	519,395
EVERGREEN	2,783,166		224,622	86,658	89,547	132,876
FLIN FLON	1,803,865			56,166	58,038	86,121
FORT LA BOSSE	2,710,326	61,656	292,526	84,390	87,203	129,398
FRONTIER	3,924,721		919,076	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	5,623,179	25,427	468,364	175,086	180,922	268,465
KELSEY	2,733,450		40,919	85,110	87,947	130,502
LAKESHORE	1,759,351	21,363	352,455	54,780	56,606	83,996
LORD SELKIRK	7,155,144	2,230	378,052	222,906	230,336	341,789
LOUIS RIEL	29,751,338	57,555		926,352	957,230	1,420,406
MOUNTAIN VIEW	5,811,712		551,150	180,774	186,800	277,187
MYSTERY LAKE	5,750,361			179,046	185,014	274,537
PARK WEST	2,981,454	35,228	516,458	92,832	95,926	142,342
PEMBINA TRAILS	29,352,257	27,686		913,926	944,390	1,401,353
PINE CREEK	1,999,070	32,630	325,044	62,244	64,319	95,441
PORTAGE LA PRAIRIE	5,926,489		196,836	184,530	190,681	282,946
PRAIRIE ROSE	4,489,332		605,974	139,782	144,441	214,332
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	32,683,654			1,017,654	1,051,576	1,560,403
ROLLING RIVER	3,195,930	79,806	448,126	99,510	102,827	152,582
SEINE RIVER	8,596,347		443,535	267,660	276,582	410,412
SEVEN OAKS	22,411,974			697,830	721,091	1,070,006
SOUTHWEST HORIZON	2,808,024		523,039	87,432	90,346	134,062
ST. JAMES-ASSINIBOIA	15,535,281			483,714	499,838	741,695
SUNRISE	8,864,007	6,690	469,037	276,354	285,566	423,743
SWAN VALLEY	2,520,516		255,030	78,480	81,096	120,336
TURTLE MOUNTAIN	1,982,883	43,383	223,556	61,740	63,798	94,668
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	55,002,554			1,712,586	1,769,672	2,625,965
PROVINCE	342,764,431	636,025	10,881,812	10,672,776	11,028,534	16,364,922
WHITESHELL	256,789	7,707		12,420	12,834	19,044

(1) Based on a grant per eligible pupil at September 29, 2022.

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

## Analysis of Operating Fund Revenue: 2023/24 Budget (continued)

DIVISION / DISTRICT	BASE SUPPORT					
	STUDENT SERVICES <sup>(1)</sup>	COUNSELLING AND GUIDANCE	PROFESSIONAL DEVELOPMENT	PHYSICAL EDUCATION	OCCUPANCY	TOTAL BASE SUPPORT
BEAUTIFUL PLAINS	671,437	170,565	94,530	38,125	943,920	6,570,229
BORDER LAND	741,117	179,122	99,273	42,875	1,292,760	7,373,763
BRANDON	3,208,824	746,859	413,922	197,625	3,129,300	27,081,209
DSFM	1,836,587	468,585	220,178	83,500	2,911,275	18,495,316
EVERGREEN	519,374	119,877	56,328	34,625	836,190	4,883,263
FLIN FLON	318,069	77,696	47,741	24,500	582,255	3,054,451
FORT LA BOSSE	459,947	116,740	64,699	24,000	841,320	4,872,205
FRONTIER	1,463,436	169,046	79,431	29,125	4,165,560	11,186,248
GARDEN VALLEY	1,465,451	361,822	200,528	93,550	1,851,930	13,510,179
HANOVER	2,806,840	684,609	321,684	154,125	2,914,695	24,774,894
INTERLAKE	946,879	242,202	113,806	55,200	1,495,395	9,594,925
KELSEY	487,930	117,736	72,344	31,625	904,590	4,692,153
LAKESHORE	331,673	75,779	41,998	16,250	790,020	3,584,271
LORD SELKIRK	1,278,527	308,353	144,889	80,563	1,976,760	12,119,549
LOUIS RIEL	5,430,577	1,281,454	602,129	300,625	6,380,865	47,108,531
MOUNTAIN VIEW	1,023,794	250,071	138,593	60,513	2,223,000	10,703,594
MYSTERY LAKE	1,351,159	247,680	152,189	56,250	1,267,965	9,464,201
PARK WEST	507,974	128,418	71,171	28,875	1,262,835	5,863,513
PEMBINA TRAILS	5,187,493	1,264,264	594,052	315,750	5,076,135	45,077,306
PINE CREEK	378,721	86,104	47,720	20,875	767,790	3,879,958
PORTAGE LA PRAIRIE	1,142,073	255,267	119,945	61,875	1,734,795	10,095,437
PRAIRIE ROSE	783,284	193,365	90,858	34,375	1,341,495	8,037,238
PRAIRIE SPIRIT	679,008	173,678	96,255	37,125	1,739,070	8,078,281
RED RIVER VALLEY	753,467	194,677	91,475	46,250	1,143,990	7,853,485
RIVER EAST TRANSCONA	5,729,288	1,407,755	661,475	349,388	6,838,290	51,299,483
ROLLING RIVER	563,657	137,656	76,291	28,125	1,140,570	6,025,080
SEINE RIVER	1,494,540	370,263	173,979	73,750	1,690,335	13,797,403
SEVEN OAKS	4,102,036	965,332	453,590	259,000	3,866,310	34,547,169
SOUTHWEST HORIZON	464,455	120,948	67,031	25,625	994,365	5,315,327
ST. JAMES-ASSINIBOIA	2,720,663	669,138	314,414	182,750	4,121,100	25,268,593
SUNRISE	1,516,541	382,290	179,630	79,175	2,115,270	14,598,303
SWAN VALLEY	483,058	108,564	66,708	28,775	872,100	4,614,663
TURTLE MOUNTAIN	334,459	85,407	47,334	19,625	578,835	3,535,688
TURTLE RIVER	322,599	56,067	31,073	12,375	589,950	2,779,415
WESTERN	699,105	177,545	98,399	38,375	607,050	6,200,287
WINNIPEG	16,666,559	2,369,077	1,113,181	696,125	14,281,920	96,237,639
PROVINCE	68,870,601	14,764,011	7,258,843	3,661,289	85,270,005	572,173,249
WHITESHELL	67,395	17,181	9,522	3,913	228,285	635,090

(1) Support for Function 200 Student Support Services expenses less Counselling and Guidance and Categorical Support for Special Needs.

## Analysis of Operating Fund Revenue: 2023/24 Budget (continued)

DIVISION / DISTRICT	CATEGORICAL SUPPORT				
	TRANSPORTATION <sup>(1)</sup>	SPECIAL NEEDS <sup>(2)</sup>	SENIOR YEARS TECHNOLOGY EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE	INFORMATION TECHNOLOGY
BEAUTIFUL PLAINS	658,399	819,395	63,800	417,400	36,000
BORDER LAND	1,151,354	1,136,492	144,431	248,750	54,000
BRANDON	954,441	3,332,953	567,655	871,120	370,000
DSFM	3,425,737	1,213,858	98,890	207,950	529,500
EVERGREEN	782,628	839,711	59,621	41,300	128,000
FLIN FLON	86,461	474,363	33,991	1,550	80,400
FORT LA BOSSE	923,471	598,079	59,620	22,750	18,000
FRONTIER	1,437,884	1,811,010	59,125	3,000	863,200
GARDEN VALLEY	1,334,466	1,941,188	275,770	584,300	27,000
HANOVER	2,574,087	3,479,134	589,600	629,100	171,000
INTERLAKE	1,249,220	1,340,354	93,390	63,700	135,000
KELSEY	238,574	938,956	35,365	15,250	171,000
LAKESHORE	857,601	646,512	42,900	22,100	99,000
LORD SELKIRK	1,602,463	1,997,413	281,215	82,875	359,000
LOUIS RIEL	1,398,460	8,754,254	727,816	1,398,800	803,000
MOUNTAIN VIEW	1,491,277	1,183,664	227,590	35,800	245,000
MYSTERY LAKE	68,436	1,974,130	173,580	103,600	294,100
PARK WEST	1,142,362	600,549	58,850	56,750	88,150
PEMBINA TRAILS	1,313,150	7,142,303	498,850	2,797,000	333,000
PINE CREEK	609,356	575,462	36,850	71,800	46,530
PORTAGE LA PRAIRIE	921,490	1,825,479	141,625	171,450	245,000
PRAIRIE ROSE	1,324,428	937,185	49,225	172,950	99,000
PRAIRIE SPIRIT	1,347,202	868,071	54,973	139,200	36,000
RED RIVER VALLEY	1,481,628	1,308,683	79,035	88,250	108,000
RIVER EAST TRANSCONA	2,109,241	9,522,234	779,488	1,533,100	864,000
ROLLING RIVER	899,973	598,740	39,545	31,950	73,300
SEINE RIVER	1,734,688	2,630,371	163,213	154,350	396,000
SEVEN OAKS	1,225,747	6,318,103	546,095	880,760	359,500
SOUTHWEST HORIZON	956,521	586,228	32,505	66,800	36,000
ST. JAMES-ASSINIBOIA	709,127	4,822,618	539,990	561,760	370,000
SUNRISE	2,813,966	2,611,367	164,066	120,300	254,550
SWAN VALLEY	1,029,330	718,071	186,450	4,650	146,000
TURTLE MOUNTAIN	559,991	385,422	20,240	90,100	27,000
TURTLE RIVER	714,192	420,350	18,178	14,550	99,000
WESTERN	538,540	645,836	68,365	395,550	27,000
WINNIPEG	1,130,446	16,496,901	1,589,335	2,238,570	2,371,020
PROVINCE	42,796,337	91,495,439	8,601,237	14,339,185	10,362,250
WHITESHELL	1,595	100,546	5,170		

(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 \$177,366,019 (Student Services on page 52; Special Needs and Additional Funding for Special Needs included in Other Revenue on page 41).

## Analysis of Operating Fund Revenue: 2023/24 Budget (continued)

DIVISION / DISTRICT	CATEGORICAL SUPPORT				
	FRENCH LANGUAGE PROGRAMS	EARLY CHILDHOOD DEVELOPMENT INITIATIVE	LITERACY AND NUMERACY	OTHER CATEGORICAL <sup>(1)</sup>	TOTAL CATEGORICAL SUPPORT
BEAUTIFUL PLAINS	3,243	32,980	164,400	697,757	2,893,374
BORDER LAND	34,032	31,776	172,648	362,377	3,335,860
BRANDON	194,003	136,321	778,864	47,347	7,252,704
DSFM	1,652,759	100,872	451,648	709,766	8,390,980
EVERGREEN	4,512	20,230	115,544	55,782	2,047,328
FLIN FLON	31,686	17,661	74,888	702,417	1,503,417
FORT LA BOSSE	1,103	18,953	112,520	74,137	1,828,633
FRONTIER		45,747	162,936	2,021,390	6,404,292
GARDEN VALLEY	2,864	65,340	348,744	55,962	4,635,634
HANOVER	24,321	118,210	659,864	52,041	8,297,357
INTERLAKE	78,448	35,535	233,448	303,467	3,532,562
KELSEY	38,724	30,484	113,480	972,263	2,554,096
LAKESHORE	1,976	18,252	73,040	117,352	1,878,733
LORD SELKIRK	108,339	55,764	356,208	80,103	4,923,380
LOUIS RIEL	1,380,512	215,881	1,235,136	372,817	16,286,676
MOUNTAIN VIEW	58,701	51,112	300,032	383,740	3,976,916
MYSTERY LAKE	57,437	60,491	238,724	2,150,611	5,121,109
PARK WEST	3,095	18,629	123,776	188,416	2,280,577
PEMBINA TRAILS	838,576	222,500	1,218,568	1,315,213	15,679,160
PINE CREEK	907	16,672	82,992	222,285	1,662,854
PORTAGE LA PRAIRIE	83,823	48,554	246,040	155,682	3,839,143
PRAIRIE ROSE	77,125	36,323	186,376	692,111	3,574,723
PRAIRIE SPIRIT	54,096	41,447	167,400	524,605	3,232,994
RED RIVER VALLEY	126,773	33,904	187,640	431,710	3,845,623
RIVER EAST TRANSCONA	872,188	233,081	1,483,372	84,836	17,481,540
ROLLING RIVER	3,051	28,114	132,680	174,377	1,981,730
SEINE RIVER	384,650	73,431	369,880	358,664	6,265,247
SEVEN OAKS	588,361	151,220	930,440	556,442	11,556,668
SOUTHWEST HORIZON		23,321	116,576	306,611	2,124,562
ST. JAMES-ASSINIBOIA	356,896	115,881	764,452	20,118	8,260,842
SUNRISE	188,811	65,981	368,472	515,374	7,102,887
SWAN VALLEY	15,476	19,923	104,640	29,493	2,254,033
TURTLE MOUNTAIN	581	13,955	82,320	140,266	1,319,875
TURTLE RIVER	7,490	16,736	54,040	96,493	1,441,029
WESTERN	87,323	28,390	171,128	740,753	2,702,885
WINNIPEG	942,546	472,334	2,397,448	111,408	27,750,008
PROVINCE	8,304,428	2,716,005	14,780,364	15,824,186	209,219,431
WHITESHELL	295	5,728	16,560	67,213	197,107

(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: 2023/24 Budget (continued)

DIVISION / DISTRICT	EQUALIZATION SUPPORT <sup>(1)</sup>	ADDITIONAL EQUALIZATION SUPPORT <sup>(2)</sup>	FORMULA GUARANTEE <sup>(3)</sup>	OTHER PROGRAM SUPPORT <sup>(4)</sup>	TOTAL FUNDING OF SCHOOLS PROGRAM
BEAUTIFUL PLAINS	3,910,303			98,000	13,471,906
BORDER LAND	3,793,807	1,575		149,660	14,654,665
BRANDON	23,927,337			307,140	58,568,390
DSFM	12,136,321			251,640	39,274,257
EVERGREEN			383,654	83,960	7,398,205
FLIN FLON	4,995,758	208,582		60,620	9,822,828
FORT LA BOSSE			514,390	103,220	7,318,448
FRONTIER	16,064,778	4,758,592	59,282	382,880	38,856,072
GARDEN VALLEY	10,274,071		497,718	110,700	29,028,302
HANOVER	22,277,576			278,400	55,628,227
INTERLAKE	2,350,438		472,650	155,260	16,105,835
KELSEY	5,505,623	970,692	68,453	77,740	13,868,757
LAKESHORE	2,890,049	419,953		101,280	8,874,286
LORD SELKIRK	4,544,399			258,240	21,845,568
LOUIS RIEL	23,993,651			570,600	87,959,458
MOUNTAIN VIEW	7,490,963	114,923		292,460	22,578,856
MYSTERY LAKE	14,412,452	3,841,201		82,500	32,921,463
PARK WEST	169,224		1,075,032	104,520	9,492,866
PEMBINA TRAILS	8,169,012			422,600	69,348,078
PINE CREEK	1,048,482		36,749	72,360	6,700,403
PORTAGE LA PRAIRIE	5,358,808			172,660	19,466,048
PRAIRIE ROSE	494,906			151,540	12,258,407
PRAIRIE SPIRIT			1,032,490	197,940	12,541,705
RED RIVER VALLEY			7,114	114,920	11,821,142
RIVER EAST TRANSCONA		36,755,816		695,460	106,232,299
ROLLING RIVER	842,161		60,539	131,880	9,041,390
SEINE RIVER	10,881,023			148,900	31,092,573
SEVEN OAKS	29,812,575	4,111,702		346,780	80,374,894
SOUTHWEST HORIZON			633,686	105,960	8,179,535
ST. JAMES-ASSINIBOIA	6,000,781			486,720	40,016,936
SUNRISE	3,311,399		594,806	216,720	25,824,115
SWAN VALLEY	2,886,407	557,431		129,180	10,441,714
TURTLE MOUNTAIN	536,426			61,020	5,453,009
TURTLE RIVER	2,280,630	434,059		66,220	7,001,353
WESTERN	4,997,340			46,700	13,947,212
WINNIPEG	52,108,742	4,863,665		1,349,520	182,309,574
PROVINCE	287,465,442	57,038,191	5,436,563	8,385,900	1,139,718,776
WHITESHELL			11,782		843,979

- (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. Please see 2023/24 Funding of Schools Booklet for more information.
- (3) Formula Guarantee is provided to ensure that every school division receives at least 100% of the level of funding provided in 2022/23.
- (4) Includes School Buildings "D" Support, Technology Education Equipment, and other minor capital support.



# Administration Expenses 2023/24 Budget<sup>(1)</sup>

DIVISION / DISTRICT	DEFINED ADMINISTRATION EXPENSES		
	DIVISIONAL ADMINISTRATION FUNCTION 500 <sup>(2)</sup>	LESS: LIABILITY INSURANCE, ADMIN. PORTION OF SELF- FUNDED EXPENSES & TRUSTEE ELECTION COSTS	DEFINED ADMINISTRATION EXPENSES
BEAUTIFUL PLAINS	793,927	(40,000)	753,927
BORDER LAND	1,128,486	(20,750)	1,107,736
BRANDON	3,279,610	(163,900)	3,115,710
DSFM			
EVERGREEN	756,039	(35,000)	721,039
FLIN FLON	715,970	(50,778)	665,192
FORT LA BOSSE	790,773	(76,120)	714,653
FRONTIER			
GARDEN VALLEY	1,684,740	(40,000)	1,644,740
HANOVER	2,422,200	(106,400)	2,315,800
INTERLAKE	1,368,100	(42,000)	1,326,100
KELSEY	961,669	(65,543)	896,126
LAKESHORE	576,500	(40,000)	536,500
LORD SELKIRK	1,878,944	(99,500)	1,779,444
LOUIS RIEL	7,412,173	(1,497,576)	5,914,597
MOUNTAIN VIEW	1,437,549		1,437,549
MYSTERY LAKE	1,903,378	(84,000)	1,819,378
PARK WEST	1,160,493	(271,119)	889,374
PEMBINA TRAILS	6,326,437	(1,168,069)	5,158,368
PINE CREEK	594,414	(22,000)	572,414
PORTAGE LA PRAIRIE	1,102,203	(74,400)	1,027,803
PRAIRIE ROSE	1,066,250	(45,000)	1,021,250
PRAIRIE SPIRIT	903,530	(42,000)	861,530
RED RIVER VALLEY	1,186,300	(51,466)	1,134,834
RIVER EAST TRANSCONA	5,755,128	(194,000)	5,561,128
ROLLING RIVER	939,270	(75,000)	864,270
SEINE RIVER	1,950,941	(78,370)	1,872,571
SEVEN OAKS	4,547,790	(124,560)	4,423,230
SOUTHWEST HORIZON	831,900	(62,400)	769,500
ST. JAMES-ASSINIBOIA	3,794,156	(430,795)	3,363,361
SUNRISE	2,289,301	(63,778)	2,225,523
SWAN VALLEY	778,816	(66,870)	711,946
TURTLE MOUNTAIN	485,432	(34,500)	450,932
TURTLE RIVER	432,215	(34,000)	398,215
WESTERN	884,195	(20,000)	864,195
WINNIPEG	11,931,205	(70,000)	11,861,205
PROVINCE	74,070,034	(5,289,894)	68,780,140
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.

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

## Administration Expenses 2023/24 Budget (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 <sup>(1)</sup>	ADJUSTED EXPENDITURE BASE	DEFINED ADMIN. EXPENSES (from page 56)	DEFINED ADMIN. EXPENSES AS % OF EXPENDITURE BASE	ADMIN. LIMIT <sup>(2)</sup>
BEAUTIFUL PLAINS	26,557,996			26,557,996	753,927	2.84	3.37
BORDER LAND	38,524,395	568,900	(351,180)	38,742,115	1,107,736	2.86	3.37
BRANDON	122,173,967	66,100		122,240,067	3,115,710	2.55	2.94
DSFM						N/A	N/A
EVERGREEN	23,507,800			23,507,800	721,039	3.07	3.47
FLIN FLON	16,848,718		(94,000)	16,754,718	665,192	3.97	4.25
FORT LA BOSSE	21,571,758			21,571,758	714,653	3.31	3.45
FRONTIER						N/A	N/A
GARDEN VALLEY	56,563,410			56,563,410	1,644,740	2.91	3.06
HANOVER	105,146,400	729,600		105,876,000	2,315,800	2.19	2.94
INTERLAKE	41,235,000	470,000		41,705,000	1,326,100	3.18	3.26
KELSEY	21,906,025	220,000	(860,206)	21,265,819	896,126	4.21	4.25
LAKESHORE	17,116,879	200,000	(275,650)	17,041,229	536,500	3.15	3.53
LORD SELKIRK	63,703,861	300,000	(335,559)	63,668,302	1,779,444	2.79	3.12
LOUIS RIEL	223,545,879	1,231,100	(1,261,421)	223,515,558	5,914,597	2.65	2.70
MOUNTAIN VIEW	46,137,463	954,664		47,092,127	1,437,549	3.05	3.23
MYSTERY LAKE	46,390,227			46,390,227	1,819,378	3.92	4.25
PARK WEST	32,570,598	550,000	(115,620)	33,004,978	889,374	2.69	3.37
PEMBINA TRAILS	206,537,578	108,000		206,645,578	5,158,368	2.50	2.70
PINE CREEK	17,288,369	350,000		17,638,369	572,414	3.25	3.52
PORTAGE LA PRAIRIE	46,343,259	406,000		46,749,259	1,027,803	2.20	3.17
PRAIRIE ROSE	34,983,442	222,116	(329,215)	34,876,343	1,021,250	2.93	3.33
PRAIRIE SPIRIT	31,368,590	100,000		31,468,590	861,530	2.74	3.36
RED RIVER VALLEY	35,808,754	550,381		36,359,135	1,134,834	3.12	3.34
RIVER EAST TRANSCONA	224,892,401	1,507,201	(1,660,750)	224,738,852	5,561,128	2.47	2.70
ROLLING RIVER	27,111,655	170,000		27,281,655	864,270	3.17	3.42
SEINE RIVER	61,531,662	610,319	(316,499)	61,825,482	1,872,571	3.03	3.00
SEVEN OAKS	168,486,575	2,506,900	(2,238,835)	168,754,640	4,423,230	2.62	2.70
SOUTHWEST HORIZON	25,793,700			25,793,700	769,500	2.98	3.46
ST. JAMES-ASSINIBOIA	123,310,708	1,682,734		124,993,442	3,363,361	2.69	2.70
SUNRISE	74,841,554	685,000	(1,040,680)	74,485,874	2,225,523	2.99	3.00
SWAN VALLEY	25,341,416	1,000		25,342,416	711,946	2.81	3.48
TURTLE MOUNTAIN	14,954,385		(206,422)	14,747,963	450,932	3.06	3.52
TURTLE RIVER	12,347,227			12,347,227	398,215	3.23	3.53
WESTERN	26,991,845	196,819	(484,146)	26,704,518	864,195	3.24	3.36
WINNIPEG	453,150,000	1,682,200	(792,783)	454,039,417	11,861,205	2.61	2.70
PROVINCE	2,514,583,496	16,069,034	(10,362,966)	2,520,289,564	68,780,140	2.73	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.

(2) Effective 2019/20, school divisions are required to limit the proportion of the budget spent on divisional administration to 2.7% for school divisions with FTE enrolment of 5,000 or over; 3.53% for school divisions with FTE enrolment of 1,000 or less; and between 2.94% and 3.53% for school divisions with FTE enrolment between 1,000 and 5,000. Northern school divisions are subject to a 4.25% limit.

# Full Time Equivalent (FTE) Personnel Employed<sup>(1)</sup>

## 2023/24 Budget

DIVISION / DISTRICT	EXECUTIVE, MANAGERIAL AND SUPERVISORY	INSTRUCTIONAL		TECHNICAL, SPECIALIZED AND SERVICE	SECRETARIAL CLERICAL AND OTHER	CLINICIAN <sup>(2)</sup>	IT <sup>(3)</sup>	TOTAL
		TEACHING	OTHER					
BEAUTIFUL PLAINS	12.8	140.7	68.0	45.0	12.0	3.5	3.0	285.0
BORDER LAND	20.3	186.9	105.7	67.1	21.4	5.4	4.0	410.7
BRANDON	48.8	664.7	346.9	136.7	50.6	31.0	8.0	1,286.7
DSFM	63.8	455.9	274.0	84.7	60.8	13.6	6.5	959.4
EVERGREEN	11.4	97.6	63.9	57.1	15.1	3.4	2.0	250.5
FLIN FLON	10.9	71.3	37.0	25.8	8.5	3.8		157.3
FORT LA BOSSE	10.6	108.2	40.8	48.0	12.0	2.1	2.0	223.6
FRONTIER	64.8	511.9	447.3	303.5	72.1	9.0	12.0	1,420.6
GARDEN VALLEY	23.3	281.6	200.0	123.0	19.0	12.4	7.0	666.3
HANOVER	40.5	505.0	301.0	215.0	71.4	23.6	11.0	1,167.5
INTERLAKE	21.5	204.1	134.7	69.1	21.4	7.4	4.0	462.2
KELSEY	10.5	108.9	45.0	32.1	14.7	2.7	1.0	214.8
LAKESHORE	9.8	72.0	57.0	33.5	9.5	3.0	2.0	186.8
LORD SELKIRK	33.5	294.3	177.4	116.7	31.9	14.8	7.0	675.4
LOUIS RIEL	101.8	1,078.9	648.0	191.2	116.0	42.3	18.0	2,196.1
MOUNTAIN VIEW	29.0	211.4	136.1	104.5	25.4	8.1	7.0	521.4
MYSTERY LAKE	17.8	216.5	95.0	46.5	21.0	14.6	4.0	415.4
PARK WEST	16.1	161.4	85.5	59.3	16.7	4.3	4.2	347.4
PEMBINA TRAILS	86.0	989.8	549.8	219.6	125.0	35.0	21.5	2,026.6
PINE CREEK	11.5	83.6	42.3	40.4	12.0	5.0	2.0	196.7
PORTAGE LA PRAIRIE	22.0	250.0	148.0	79.1	19.7	9.7	7.1	535.7
PRAIRIE ROSE	17.7	182.5	92.4	75.4	20.2	6.3	5.0	399.4
PRAIRIE SPIRIT	19.3	146.1	101.9	69.3	19.2	4.5	4.0	364.3
RED RIVER VALLEY	18.2	167.0	93.8	80.7	20.1	9.6	3.0	392.4
RIVER EAST TRANSCONA	94.9	1,129.6	533.4	268.3	122.0	34.2	15.0	2,197.2
ROLLING RIVER <sup>(4)</sup>	14.3	122.2	71.8	60.0	15.5	3.3	3.0	289.9
SEINE RIVER	33.6	292.3	174.5	131.9	32.8	17.7	5.0	687.8
SEVEN OAKS	72.0	787.9	336.1	147.8	72.0	16.0	9.0	1,440.8
SOUTHWEST HORIZON	12.5	115.1	67.4	51.0	12.3	2.9	2.3	263.4
ST. JAMES-ASSINIBOIA	59.2	553.8	403.7	98.6	70.6	30.8	11.0	1,227.6
SUNRISE	30.5	342.5	154.5	217.2	40.6	17.5	7.0	809.7
SWAN VALLEY	12.3	102.1	118.1	58.1	14.4	2.8	4.0	311.7
TURTLE MOUNTAIN	7.0	74.2	50.0	27.4	6.1	4.0	1.5	170.1
TURTLE RIVER	5.8	58.8	37.5	34.2	7.1	1.7	2.0	147.0
WESTERN	12.4	141.5	82.8	37.5	13.5	3.5	4.0	295.3
WINNIPEG	138.9	2,028.9	1,166.7	690.1	254.1	101.1	16.0	4,395.9
PROVINCE	1,214.8	12,938.9	7,487.7	4,145.1	1,476.4	510.4	225.1	27,998.3
WHITESHELL	2.5	17.6	8.8	3.0	4.0	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.

(4) Budget personnel data not submitted, estimated using 2022/23 actuals reported.

## Direct Support to Pupils 2022/23 and 2023/24 Budget

DIVISION / DISTRICT	DIRECT SUPPORT TO PUPILS FUNCTIONS 100 + 200 + 600 <sup>(1)</sup>				DIRECT SUPPORT PER PUPIL	
	2022/23	% of Total Expense	2023/24	% of Total Expense	2022/23	2023/24
BEAUTIFUL PLAINS	19,668,963	79.6	21,031,595	79.5	9,592	10,126
BORDER LAND	27,872,072	77.1	28,933,183	77.0	13,141	13,934
BRANDON	96,177,800	84.4	102,365,651	84.1	10,995	11,245
DSFM	75,319,305	72.7	78,959,293	72.6	12,738	12,995
EVERGREEN	16,283,543	73.8	17,312,355	74.0	11,774	12,401
FLIN FLON	12,191,919	76.2	12,753,957	76.2	12,861	15,058
FORT LA BOSSE	15,298,487	76.2	16,201,140	76.3	10,361	10,708
FRONTIER	100,956,784	67.3	108,452,395	67.5	16,098	17,453
GARDEN VALLEY	40,818,500	79.3	44,699,100	79.8	9,893	10,592
HANOVER	78,150,600	81.1	83,065,200	81.2	9,848	10,228
INTERLAKE	31,944,200	79.5	32,236,564	78.7	10,962	11,313
KELSEY	15,783,755	78.2	16,479,081	78.6	10,893	11,524
LAKESHORE	11,904,184	73.1	12,199,184	73.3	12,953	13,369
LORD SELKIRK	48,278,448	79.3	49,952,564	79.6	12,978	13,282
LOUIS RIEL	168,214,771	82.0	178,047,474	81.4	11,036	11,012
MOUNTAIN VIEW	33,652,531	75.8	34,609,264	75.2	11,084	11,418
MYSTERY LAKE	36,124,172	80.0	37,004,361	79.9	12,962	13,434
PARK WEST	23,697,386	76.3	24,613,196	76.4	11,426	11,618
PEMBINA TRAILS	157,834,774	82.0	166,367,512	81.6	10,652	10,619
PINE CREEK	12,413,922	75.3	13,013,476	75.3	11,234	12,038
PORTAGE LA PRAIRIE	36,124,176	83.0	38,387,108	83.0	10,640	11,146
PRAIRIE ROSE	25,433,184	77.8	26,483,680	76.9	10,501	11,251
PRAIRIE SPIRIT	22,615,917	75.4	23,444,420	75.0	10,847	10,915
RED RIVER VALLEY	26,339,497	77.1	27,021,261	76.4	11,829	11,877
RIVER EAST TRANSCONA	174,965,784	82.2	183,997,245	82.7	10,610	10,786
ROLLING RIVER	19,220,100	75.2	19,885,725	74.4	10,828	11,229
SEINE RIVER	45,639,146	79.1	47,303,455	79.0	10,444	10,247
SEVEN OAKS	129,138,208	83.1	135,017,962	83.2	11,197	11,416
SOUTHWEST HORIZON	18,172,900	74.6	18,889,600	74.7	12,554	13,100
ST. JAMES-ASSINIBOIA	96,890,949	83.0	101,368,335	83.1	12,163	12,725
SUNRISE	54,352,947	77.4	55,723,609	76.4	12,085	12,114
SWAN VALLEY	17,673,163	75.0	19,092,055	75.8	13,584	14,258
TURTLE MOUNTAIN	11,134,421	78.0	11,392,476	77.5	11,455	11,018
TURTLE RIVER	8,973,649	74.6	8,932,550	73.4	13,827	15,309
WESTERN	19,929,498	81.1	21,448,602	81.4	9,712	10,020
WINNIPEG	338,908,639	80.0	354,199,377	80.2	12,395	12,955
PROVINCE	2,068,098,294	79.3	2,170,884,005	79.2	11,517	11,840

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

# Statistical Summary 2022/23 and 2023/24 Budget

DIVISION / DISTRICT	OPERATING EXPENDITURE PER PUPIL <sup>(1)</sup>		PUPIL / EDUCATOR RATIO		ASSESSMENT PER RESIDENT PUPIL		SPECIAL LEVY MILL RATE	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
BEAUTIFUL PLAINS	12,053	12,730	14.2	13.8	415,315	452,972	11.0	10.1
BORDER LAND	17,046	18,084	11.1	10.3	505,147	577,500	13.5	11.9
BRANDON	13,028	13,364	12.9	12.9	385,458	383,475	14.4	13.7
DSFM	17,520	17,902	11.6	11.9	502,598	546,332		
EVERGREEN	15,958	16,748	11.8	13.1	731,083	819,574	10.9	9.6
FLIN FLON	16,881	19,759	12.0	10.7	186,525	188,765	22.8	25.6
FORT LA BOSSE	13,593	14,042	13.0	13.1	1,028,043	889,751	6.9	7.7
FRONTIER	23,930	25,854	11.5	11.2	126,010	134,019	13.2	12.4
GARDEN VALLEY	12,474	13,271	15.2	14.2	351,651	402,942	13.1	11.5
HANOVER	12,145	12,589	13.9	15.1	293,416	337,321	13.7	12.0
INTERLAKE	13,792	14,379	13.1	12.9	564,811	659,960	11.9	10.2
KELSEY	13,936	14,667	12.4	12.3	186,810	194,723	14.8	14.4
LAKESHORE	17,724	18,246	11.4	11.6	365,738	417,001	14.6	12.7
LORD SELKIRK	16,360	16,695	11.7	11.8	593,081	635,581	14.4	12.9
LOUIS RIEL	13,458	13,531	13.8	14.0	518,265	552,136	12.8	11.7
MOUNTAIN VIEW	14,631	15,187	13.0	12.9	407,089	459,149	14.5	12.9
MYSTERY LAKE	16,192	16,816	12.0	12.0	143,237	146,662	20.6	20.1
PARK WEST	14,982	15,210	12.2	12.2	671,015	752,985	9.8	8.5
PEMBINA TRAILS	12,985	13,011	14.4	14.9	648,944	690,751	11.0	10.1
PINE CREEK	14,925	15,979	12.5	11.8	576,446	649,029	12.6	11.2
PORTAGE LA PRAIRIE	12,827	13,426	13.0	12.9	486,473	513,393	12.6	11.9
PRAIRIE ROSE	13,498	14,632	12.7	12.0	680,076	739,901	10.4	9.5
PRAIRIE SPIRIT	14,384	14,548	12.9	13.3	720,955	813,849	9.1	8.0
RED RIVER VALLEY	15,335	15,539	12.5	12.5	708,060	792,978	12.1	11.9
RIVER EAST TRANSCONA	12,902	13,047	13.9	14.2	453,435	475,175	12.4	11.1
ROLLING RIVER	14,390	15,088	13.3	13.3	650,063	703,573	11.1	10.1
SEINE RIVER <sup>(5)</sup>	13,211	12,976	13.8	14.5	375,019	412,977	13.5	12.0
SEVEN OAKS	13,472	13,728	13.9	14.0	366,182	416,663	15.5	14.7
SOUTHWEST HORIZON	16,826	17,548	11.5	11.7	892,184	865,684	9.9	10.1
ST. JAMES-ASSINIBOIA	14,661	15,310	13.1	13.3	624,313	677,394	13.0	11.9
SUNRISE	15,613	15,860	12.5	12.6	590,192	685,671	13.3	11.5
SWAN VALLEY	18,101	18,807	11.7	12.0	480,414	527,718	12.7	11.7
TURTLE MOUNTAIN	14,692	14,224	12.7	13.1	654,642	695,452	11.3	10.7
TURTLE RIVER	18,539	20,855	10.0	9.4	358,417	409,266	14.4	12.2
WESTERN	11,970	12,308	14.4	14.2	339,091	381,319	13.3	11.8
WINNIPEG	15,499	16,152	12.8	12.7	488,231	534,585	14.3	13.1
PROVINCE	14,524	14,941	13.1	13.2	488,941	529,784	12.8	11.7
WHITESHELL	19,713	21,904	10.2	8.8				

(1) From page 4.

(2) From page 9.

(3) From page 50.

(4) From page 47.

(5) Budget personnel data not submitted, estimated using 2022/23 actuals reported.