

FRAME REPORT

2023/24 Actual

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Manitoba Education and Early Childhood Learning
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This document is available on the Internet in both PDF and Excel formats at
www.edu.gov.mb.ca/k12/finance/frame_report/

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FOREWORD

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

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

INTRODUCTION

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

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

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

FRAME Report: 2023/24 ACTUAL

All pages of the FRAME report containing the tables of financial and statistical data are included in this file.

In most cases, formulas have been left intact to show how statistics such as percentages and average costs per pupil are derived.

Each worksheet tab is numbered to match the corresponding page found in the published document so for example to see page 15, click the worksheet tab - 15 - .

This file is unprotected for data analysis by the user. Data can also be copied to other files or additional data copied to this one. In cases of dispute however, the published FRAME reports and the corresponding files located on the Manitoba Government web site remain the final authority.

This report uses Evergreen School Division's draft unaudited 2023/24 Financial Statements for consolidation.

http://www.edu.gov.mb.ca/k12/finance/frame_report/index.html

EXPENSE DEFINITIONS

Operating Fund – consists of the nine functions defined below:

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

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

GLOSSARY OF TERMS

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

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

EXPLANATORY NOTES

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

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

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

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

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

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

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

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

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

PROVINCIAL CONTRIBUTION TO PUBLIC EDUCATION

The total cost of public education in Manitoba includes direct expenditures for the operation of schools (e.g. educator and administrator salaries, teaching supplies, pupil transportation, utilities, building maintenance) and capital expenditures for school building construction and major building repairs and renovations. Also included are provincial expenditures for pensions for retired teachers and the provincial education tax credit programs for homeowners, tenants and farmers which results in reduced property tax bills. The total provincial contribution to public education accounts for 84.4% of the total of these expenditures.

Categories	2023/24 (\$ millions)		
	Total Expenditure on Public Education	Provincial Contribution	Provincial Contribution as %
1. FRAME Operating Fund	\$2,822.4	\$1,878.1	66.5% ²
2. School division capital (net transfers to Capital Fund)	\$43.6	\$0.0	-
3. Provincial Capital Grant Funding and Other	\$151.7	\$151.7	100.0%
4. Manitoba Education Property Tax Credit ⁽¹⁾	n/a	\$10.0	100.0%
5. Farmland School Tax Rebate	n/a	\$21.2	100.0%
6. School Tax Assistance for Tenants and Homeowners (55+)	n/a	\$0.2	100.0%
7. Teachers' Retirement Allowances Fund	\$218.6	\$218.6	100.0%
8. Education Property Tax Rebate	n/a	\$453.2	100.0%
Adjusted Total	\$3,236.3	\$2,733.0	84.4%³

(1) The portion of the Education Property Tax Credit (EPTC) delivered through the income tax system directly to homeowners and renters. Starting in the 2022 taxation year, the renters component of the EPTC has been replaced with a new Residential Renters Tax Credit. EPTC reported by school divisions of \$104.1 million is adjusted by \$10 million to equal total education tax-related credits of \$114.1 million as per Manitoba Finance's Enabling Appropriations, Tax Credits and Public Debt 2023 Annual Report. See page 41 for more information.

(2) Total expense on public education is based on school divisions' education expenses as reported in their 2023/24 financial statements. The total provincial contribution towards these expenses is 66.5%. The 10.1% increase from 2022/23 is due to the net increase in revenue related to property tax related credits and grants received by divisions, Funding of Schools Program and increases in non-provincial funding.

(3) The provincial contribution to public education which, in addition to operating grants, accounts for government funding for capital, teachers' pensions and relevant tax credit programs is at 84.4%, 8.8% more compared to 2022/23 due to increases in Operating and Capital Funding and Tax Credits and Rebates in excess of a reduction in Teachers Retirement Allowances.

Sources:

1 - FRAME 2023/24 Actual, page 3, page 41

2 - FRAME 2023/24 Actual, page 46

3 - Manitoba Education and Early Childhood Learning

4 - Manitoba Finance Enabling Appropriations, Tax Credits and Public Debt 2024 Annual Report

5 - Manitoba Finance Enabling Appropriations, Tax Credits and Public Debt 2024 Annual Report

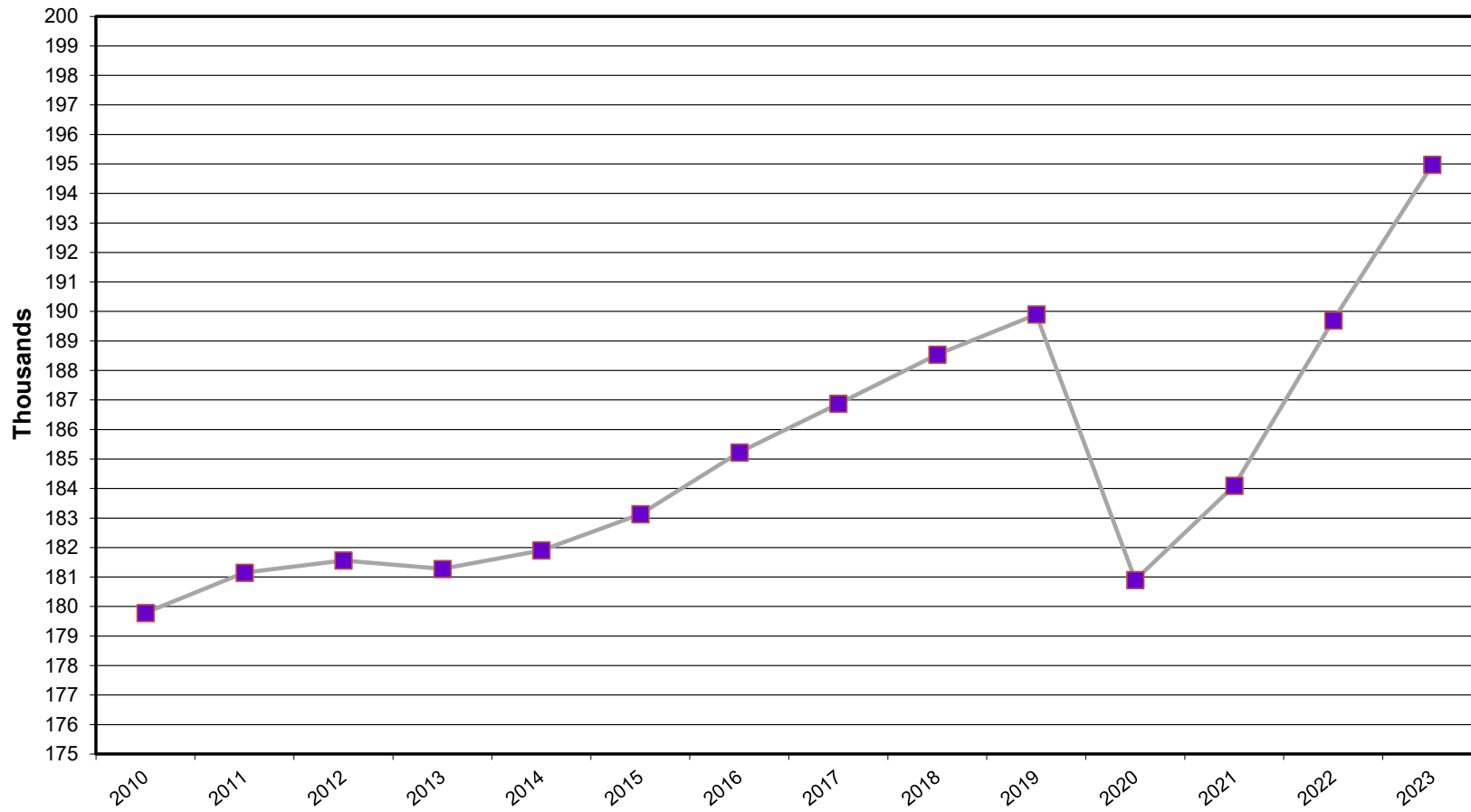
6 - Manitoba Finance Enabling Appropriations, Tax Credits and Public Debt 2024 Annual Report

7 - Manitoba Finance

8 - Manitoba Finance Enabling Appropriations, Tax Credits and Public Debt 2024 Annual Report

Manitoba Public Schools Enrolment⁽¹⁾

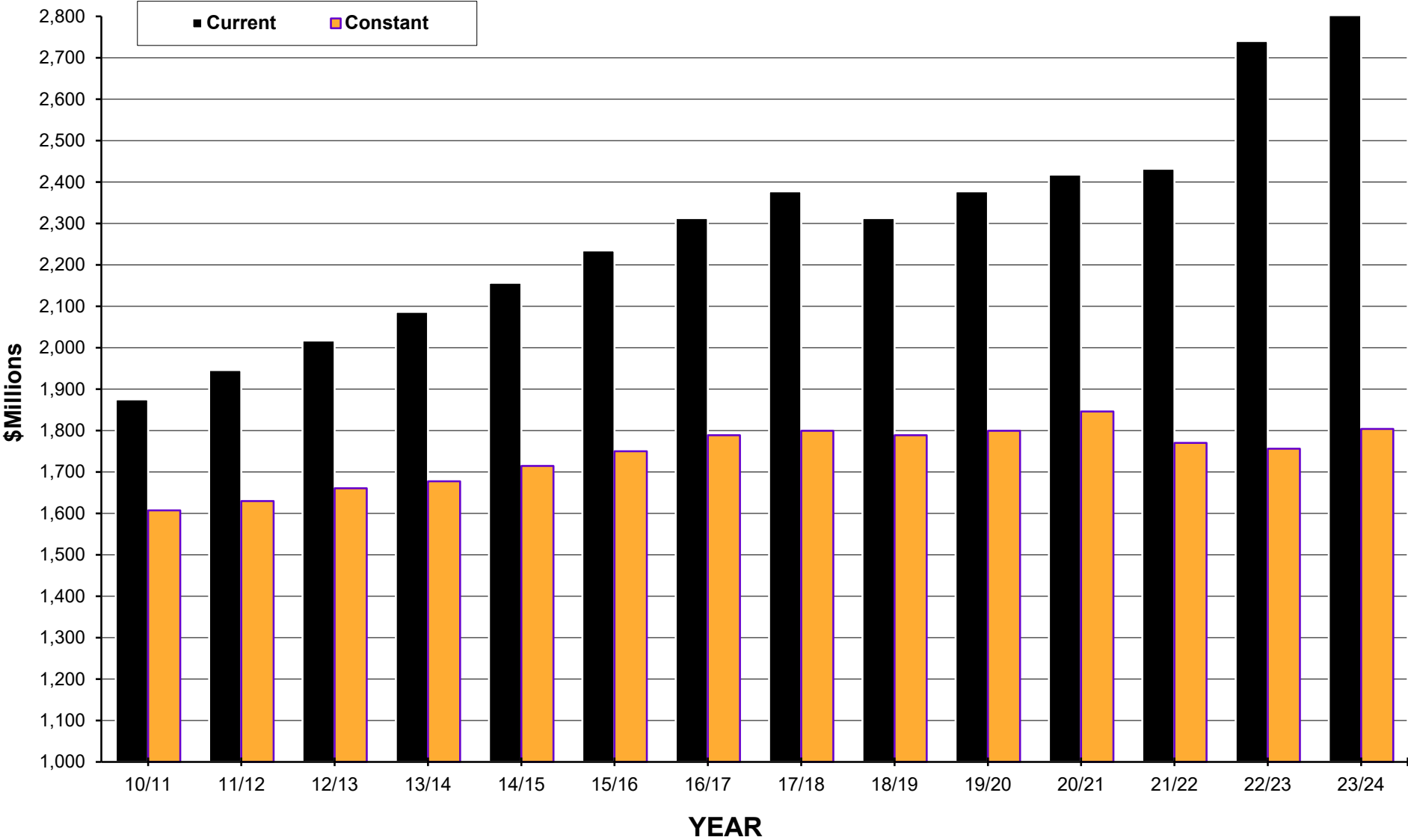
2010–2023⁽²⁾



(1) N–12 headcount enrolment. Whiteshell School District excluded.

Operating Fund Expenses 2010/11–2023/24

Current and Constant Dollars



Reconciliation of Expenses Operating Fund 2023/24 Actual

DIVISION / DISTRICT	TOTAL EXPENSES ⁽¹⁾	LESS OPERATING FUND TRANSFERS ⁽²⁾	EXPENSES NET OF TRANSFERS ⁽³⁾	LESS NON K-12 EDUCATION & SERVICES ⁽⁴⁾	TOTAL EXPENSES FOR PER PUPIL COSTS ⁽⁵⁾
BEAUTIFUL PLAINS	26,987,089	(88,774)	26,898,315	(23,164)	26,875,151
BORDER LAND	38,065,365	(568,872)	37,496,493	(404,623)	37,091,870
BRANDON	122,188,525	(68,250)	122,120,275	(446,345)	121,673,930
DSFM	108,443,173	(910,273)	107,532,900	(1,245,466)	106,287,434
EVERGREEN	22,370,823	(34,709)	22,336,114	(32,469)	22,303,645
FLIN FLON	17,061,966	(3,900)	17,058,066	(111,661)	16,946,405
FORT LA BOSSE	21,506,242	(58,974)	21,447,268	(235,352)	21,211,916
FRONTIER	169,473,706	(3,308,353)	166,165,353	(4,873,049)	161,292,304
GARDEN VALLEY	57,303,051	(373,369)	56,929,682	(77,142)	56,852,540
HANOVER	106,265,533	(2,809,185)	103,456,348	(119,606)	103,336,742
INTERLAKE	41,933,070	(224,830)	41,708,240		41,708,240
KELSEY	23,142,058	(5,132)	23,136,926	(688,053)	22,448,873
LAKESHORE	16,441,379	(87,094)	16,354,285	(359,609)	15,994,676
LORD SELKIRK	65,172,603	(164,296)	65,008,307	(848,729)	64,159,578
LOUIS RIEL	234,839,179	(913,054)	233,926,125	(4,209,139)	229,716,986
MOUNTAIN VIEW	48,046,008	(4,520)	48,041,488	(106,495)	47,934,993
MYSTERY LAKE	46,271,197	(7,400)	46,263,797	(60,491)	46,203,306
PARK WEST	33,038,323	(58,946)	32,979,377	(228,905)	32,750,472
PEMBINA TRAILS	207,597,244	(2,392,270)	205,204,974	(280,574)	204,924,400
PINE CREEK	18,818,346	(36,412)	18,781,934	(4,084)	18,777,850
PORTAGE LA PRAIRIE	48,041,052	(48,750)	47,992,302	(59,085)	47,933,217
PRAIRIE ROSE	35,514,122	(172,939)	35,341,183	(321,148)	35,020,035
PRAIRIE SPIRIT	31,286,677	(68,305)	31,218,372	(45,224)	31,173,148
RED RIVER VALLEY	36,546,727	(417,032)	36,129,695	(48,356)	36,081,339
RIVER EAST TRANSCONA	227,807,317	(673,043)	227,134,274	(3,098,143)	224,036,131
ROLLING RIVER	26,943,449	(362,061)	26,581,388	(150,396)	26,430,992
SEINE RIVER	63,702,597	(702,463)	63,000,134	(1,021,812)	61,978,322
SEVEN OAKS	173,554,203	(892,490)	172,661,713	(6,451,777)	166,209,936
SOUTHWEST HORIZON	24,844,338	(289,575)	24,554,763	(185,850)	24,368,913
ST. JAMES-ASSINIBOIA	120,061,252	(366,214)	119,695,038	(979,940)	118,715,098
SUNRISE	75,911,343	(502,240)	75,409,103	(1,131,742)	74,277,361
SWAN VALLEY	24,751,364	(129,930)	24,621,434	(88,355)	24,533,079
TURTLE MOUNTAIN	15,434,714	(21,450)	15,413,264	(220,298)	15,192,966
TURTLE RIVER	12,405,689	(141,070)	12,264,619	(31,696)	12,232,923
WESTERN	27,463,078	(13,508)	27,449,570	(493,662)	26,955,908
WINNIPEG	453,196,205	(2,119,851)	451,076,354	(8,517,828)	442,558,526
PROVINCE	2,822,429,007	(19,039,534)	2,803,389,473	(37,200,268)	2,766,189,205
WHITESHELL	4,116,958	(22,248)	4,094,710	(115,352)	3,979,358

(1) Total operating expenses as reported on the Schedule of Revenues, Expenses, and Accumulated surplus by each school division.

(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).

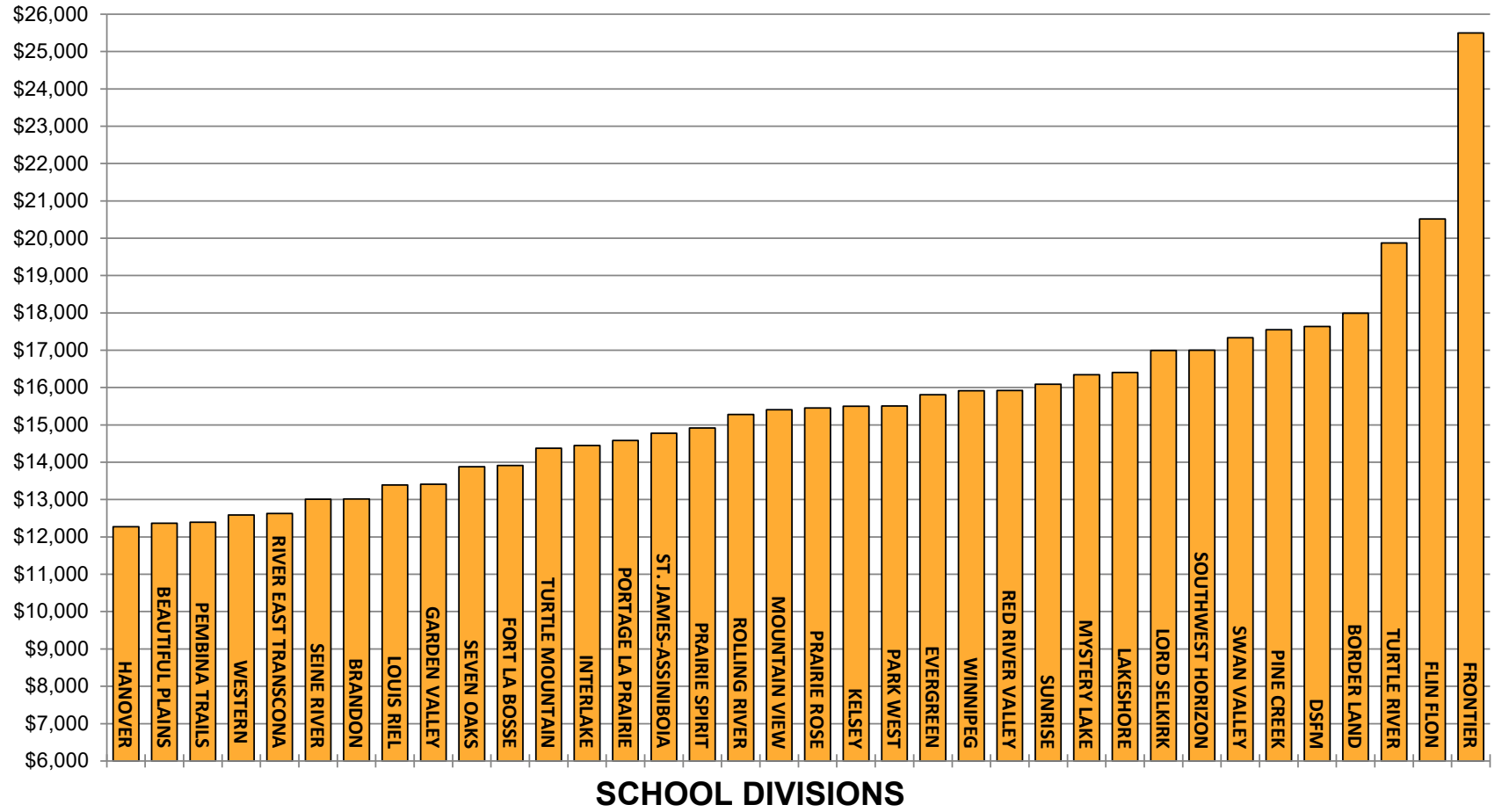
(5) As reported on page 4.

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

DIVISION / DISTRICT	2022/2023 ACTUAL		2023/2024 ACTUAL	
	EXPENSES ⁽¹⁾	PER PUPIL	EXPENSES ⁽¹⁾	PER PUPIL
BEAUTIFUL PLAINS	25,129,996	12,540	26,875,151	12,368
BORDER LAND	36,853,894	18,064	37,091,870	17,993
BRANDON	114,561,461	12,629	121,673,930	13,015
DSFM	104,512,862	17,905	106,287,434	17,635
EVERGREEN	22,647,425	15,684	22,303,645	15,807
FLIN FLON	16,545,575	17,675	16,946,405	20,516
FORT LA BOSSE	20,513,146	13,635	21,211,916	13,914
FRONTIER	156,279,576	24,644	161,292,304	25,497
GARDEN VALLEY	54,297,185	13,298	56,852,540	13,412
HANOVER	101,895,044	12,622	103,336,742	12,274
INTERLAKE	40,717,220	13,916	41,708,240	14,447
KELSEY	21,363,835	14,464	22,448,873	15,503
LAKESHORE	16,076,490	17,637	15,994,676	16,405
LORD SELKIRK	63,124,885	16,726	64,159,578	16,991
LOUIS RIEL	215,124,467	13,203	229,716,986	13,388
MOUNTAIN VIEW	45,716,258	14,962	47,934,993	15,404
MYSTERY LAKE	46,023,378	16,855	46,203,306	16,346
PARK WEST	32,348,424	15,650	32,750,472	15,507
PEMBINA TRAILS	195,312,613	12,894	204,924,400	12,394
PINE CREEK	17,285,301	15,829	18,777,850	17,549
PORTAGE LA PRAIRIE	45,986,779	13,697	47,933,217	14,580
PRAIRIE ROSE	33,148,907	14,558	35,020,035	15,455
PRAIRIE SPIRIT	30,560,616	14,675	31,173,148	14,915
RED RIVER VALLEY	35,336,669	15,605	36,081,339	15,923
RIVER EAST TRANSCONA	218,749,938	12,953	224,036,131	12,627
ROLLING RIVER	26,684,754	15,149	26,430,992	15,278
SEINE RIVER	62,589,346	14,027	61,978,322	13,010
SEVEN OAKS	160,335,831	13,930	166,209,936	13,881
SOUTHWEST HORIZON	23,772,106	16,266	24,368,913	17,000
ST. JAMES-ASSINIBOIA	119,126,946	14,789	118,715,098	14,775
SUNRISE	72,297,315	15,744	74,277,361	16,088
SWAN VALLEY	24,172,338	17,866	24,533,079	17,338
TURTLE MOUNTAIN	14,678,887	14,258	15,192,966	14,374
TURTLE RIVER	12,019,969	20,202	12,232,923	19,875
WESTERN	24,910,137	12,559	26,955,908	12,590
WINNIPEG	435,549,946	15,656	442,558,526	15,912
PROVINCE	2,686,249,519	14,735	2,766,189,205	14,753
WHITESHELL	3,685,008	18,333	3,979,358	20,407

(1) As calculated on page 3. 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—Actual September 30, 2023

DIVISION / DISTRICT	REGULAR INSTRUCTION						
	SINGLE TRACK ⁽¹⁾			DUAL TRACK ⁽²⁾			
	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	OTHER BILINGUAL
BEAUTIFUL PLAINS	2,172.9						
BORDER LAND	1,296.6			498.0		127.5	
BRANDON	7,437.0		321.5	697.5		465.5	
DSFM		5,991.0					
EVERGREEN	1,391.0						
FLIN FLON	522.5			214.0		89.5	
FORT LA BOSSE	1,500.5						
FRONTIER	6,216.0						
GARDEN VALLEY	4,239.0						
HANOVER	7,801.6						
INTERLAKE	1,572.0			914.0		401.0	
KELSEY	815.8			452.0		171.0	
LAKESHORE	955.0						
LORD SELKIRK	2,677.0		214.5	532.0		69.0	78.5
LOUIS RIEL	11,085.0		5,174.0	321.0	466.0		
MOUNTAIN VIEW	2,395.5		129.0	309.0		50.0	74.0
MYSTERY LAKE	2,399.8			155.5		191.5	
PARK WEST	2,112.0						
PEMBINA TRAILS	10,423.0		1,384.0	2,776.0		1,950.5	
PINE CREEK	993.0						
PORTAGE LA PRAIRIE	2,818.0		378.5				
PRAIRIE ROSE	1,664.5		112.0	315.0		174.5	
PRAIRIE SPIRIT	1,641.0			223.0	127.0	99.0	
RED RIVER VALLEY	1,707.0		321.5	89.0	129.0		
RIVER EAST TRANSCONA	8,961.5		1,565.0	3,928.0		1,954.0	569.0
ROLLING RIVER	1,721.0						
SEINE RIVER	2,394.0		876.0	816.0		678.0	
SEVEN OAKS	7,281.9		1,140.0	1,726.6		1,237.0	354.0
SOUTHWEST HORIZON	1,433.5						
ST. JAMES-ASSINIBOIA	5,507.2		1,304.0	503.7		478.0	
SUNRISE	2,094.5			1,667.0		793.5	62.0
SWAN VALLEY	972.4			201.0		44.5	
TURTLE MOUNTAIN	1,041.0						
TURTLE RIVER	585.5		30.0				
WESTERN	941.0			837.5		330.5	
WINNIPEG	17,096.4		1,389.5	5,227.4		2,832.5	601.0
PROVINCE	125,865.6	5,991.0	14,339.5	22,403.2	722.0	12,137.0	1,738.5
WHITESHELL	195.0						

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

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

FRAME STUDENT STATISTICS—

ACTUAL SEPTEMBER 30, 2023 (continued)

DIVISION / DISTRICT	REGULAR INSTRUCTION ⁽¹⁾		TOTAL
	SENIOR YEARS TECHNOLOGY	TOTAL	K-12 FTE ENROLMENT
BEAUTIFUL PLAINS		2,172.9	2,172.9
BORDER LAND	139.4	2,061.5	2,061.5
BRANDON	427.0	9,348.5	9,348.5
DSFM	36.1	6,027.1	6,027.1
EVERGREEN	20.0	1,411.0	1,411.0
FLIN FLON		826.0	826.0
FORT LA BOSSE	24.0	1,524.5	1,524.5
FRONTIER	110.0	6,326.0	6,326.0
GARDEN VALLEY		4,239.0	4,239.0
HANOVER	617.5	8,419.1	8,419.1
INTERLAKE		2,887.0	2,887.0
KELSEY	9.3	1,448.0	1,448.0
LAKESHORE	20.0	975.0	975.0
LORD SELKIRK	205.0	3,776.0	3,776.0
LOUIS RIEL	113.0	17,159.0	17,159.0
MOUNTAIN VIEW	154.4	3,111.9	3,111.9
MYSTERY LAKE	79.7	2,826.5	2,826.5
PARK WEST		2,112.0	2,112.0
PEMBINA TRAILS		16,533.5	16,533.5
PINE CREEK	77.0	1,070.0	1,070.0
PORTAGE LA PRAIRIE	91.0	3,287.5	3,287.5
PRAIRIE ROSE		2,266.0	2,266.0
PRAIRIE SPIRIT		2,090.0	2,090.0
RED RIVER VALLEY	19.5	2,266.0	2,266.0
RIVER EAST TRANSCONA	765.0	17,742.5	17,742.5
ROLLING RIVER	9.0	1,730.0	1,730.0
SEINE RIVER		4,764.0	4,764.0
SEVEN OAKS	234.7	11,974.2	11,974.2
SOUTHWEST HORIZON		1,433.5	1,433.5
ST. JAMES-ASSINIBOIA	241.9	8,034.8	8,034.8
SUNRISE		4,617.0	4,617.0
SWAN VALLEY	197.1	1,415.0	1,415.0
TURTLE MOUNTAIN	16.0	1,057.0	1,057.0
TURTLE RIVER		615.5	615.5
WESTERN	32.0	2,141.0	2,141.0
WINNIPEG	666.9	27,813.7	27,813.7
PROVINCE	4,305.4	187,502.2	187,502.2
WHITESHELL		195.0	195.0

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

Enrolments—Headcount, FRAME, and Eligible

DIVISION / DISTRICT	Headcount ¹			FRAME ²	Eligible ³	Eligible ³
	Actual September 30, 2023			Estimate Sept. 30, 2023	Sept. 30, 2022	Sept. 30, 2021
	N-12 ENROLMENT	NURSERY ENROLMENT	K-12 ENROLMENT	K-12 FTE ENROLMENT	K-12 ENROLMENT	K-12 ENROLMENT
BEAUTIFUL PLAINS	2,260		2,260	2,172.9	2,022.0	1,911.0
BORDER LAND	2,123		2,123	2,061.5	1,951.4	1,845.1
BRANDON	9,692		9,692	9,348.5	8,998.3	8,649.0
DSFM	6,092	35	6,057	6,027.1	5,585.3	5,529.1
EVERGREEN	1,450		1,450	1,411.0	1,381.5	1,354.9
FLIN FLON	850		850	826.0	823.4	869.6
FORT LA BOSSE	1,578		1,578	1,524.5	1,406.5	1,367.0
FRONTIER	6,825	394	6,431	6,326.0	1,956.6	2,027.2
GARDEN VALLEY	4,239		4,239	4,239.0	3,945.0	3,516.3
HANOVER	8,748		8,748	8,419.1	8,120.9	7,511.3
INTERLAKE	2,988		2,988	2,887.0	2,918.1	2,915.0
KELSEY	1,449		1,449	1,448.0	1,417.0	1,388.0
LAKESHORE	1,008		1,008	975.0	887.5	906.5
LORD SELKIRK	3,914		3,914	3,776.0	3,715.1	3,621.1
LOUIS RIEL	17,159		17,159	17,159.0	15,439.2	14,783.1
MOUNTAIN VIEW	3,131		3,131	3,111.9	2,945.5	2,874.4
MYSTERY LAKE	2,912		2,912	2,826.5	2,724.5	2,750.1
PARK WEST	2,213	23	2,190	2,112.0	1,547.2	1,522.0
PEMBINA TRAILS	16,728		16,728	16,533.5	15,232.1	14,564.5
PINE CREEK	1,111		1,111	1,070.0	1,045.5	1,045.9
PORTAGE LA PRAIRIE	3,418		3,418	3,287.5	3,075.5	3,002.6
PRAIRIE ROSE	2,351		2,351	2,266.0	2,274.5	2,246.2
PRAIRIE SPIRIT	2,252		2,252	2,090.0	2,082.5	2,038.0
RED RIVER VALLEY	2,352		2,352	2,266.0	2,267.9	2,192.5
RIVER EAST TRANSCONA	18,470		18,470	17,742.5	16,960.9	16,259.7
ROLLING RIVER	1,796		1,796	1,730.0	1,642.5	1,642.5
SEINE RIVER	4,777		4,777	4,764.0	4,461.0	4,256.4
SEVEN OAKS	12,284		12,284	11,974.2	11,298.0	11,156.1
SOUTHWEST HORIZON	1,492		1,492	1,433.5	1,464.5	1,464.7
ST. JAMES-ASSINIBOIA	8,330		8,330	8,034.8	7,932.0	7,917.4
SUNRISE	4,770		4,770	4,617.0	4,553.6	4,466.4
SWAN VALLEY	1,472		1,472	1,415.0	1,295.4	1,281.2
TURTLE MOUNTAIN	1,099		1,099	1,057.0	1,029.0	1,010.5
TURTLE RIVER	645	7	638	615.5	592.0	643.0
WESTERN	2,219		2,219	2,141.0	2,015.8	1,807.1
WINNIPEG	30,775	1,298	29,477	27,813.7	27,036.5	26,737.3
PROVINCE	194,972	1,757	193,215	187,502.2	174,044.2	169,072.7
WHITESHELL	195	10	185	195.0	176.8	173.0

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

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

(3) 'Eligible Enrolment' count is the number of provincially supported pupils (actual September 30, 2022 for 2023/24 and actual September 30, 2021 for 2022/23). These figures are not comparative to FTE enrolment reported for Sept 30, 2023 in the previous column. The Whiteshell Special Revenue District includes out-of-district pupils.

Pupil / Teacher Ratios Actual September 30, 2023

DIVISION / DISTRICT	FRAME PUPIL/TEACHER RATIOS	
	REGULAR INSTRUCTION ⁽¹⁾	EDUCATOR ⁽²⁾
BEAUTIFUL PLAINS	16.9	14.6
BORDER LAND	13.0	10.6
BRANDON	16.6	13.2
DSFM	14.8	11.8
EVERGREEN	14.9	11.6
FLIN FLON	13.3	10.5
FORT LA BOSSE	15.2	13.1
FRONTIER	13.6	10.9
GARDEN VALLEY	17.2	14.1
HANOVER	18.4	15.1
INTERLAKE	17.5	13.1
KELSEY	16.1	12.4
LAKESHORE	16.0	12.4
LORD SELKIRK	14.5	11.7
LOUIS RIEL	19.6	14.8
MOUNTAIN VIEW	16.4	13.3
MYSTERY LAKE	15.7	12.5
PARK WEST	14.5	11.8
PEMBINA TRAILS	18.1	14.3
PINE CREEK	11.5	10.1
PORTAGE LA PRAIRIE	15.2	12.3
PRAIRIE ROSE	14.9	11.9
PRAIRIE SPIRIT	15.7	12.9
RED RIVER VALLEY	15.7	12.5
RIVER EAST TRANSCONA	17.9	14.2
ROLLING RIVER	16.0	13.1
SEINE RIVER	18.9	14.8
SEVEN OAKS	16.7	13.6
SOUTHWEST HORIZON	13.4	11.3
ST. JAMES-ASSINIBOIA	17.3	13.2
SUNRISE	18.0	13.4
SWAN VALLEY	15.3	12.2
TURTLE MOUNTAIN	15.2	12.7
TURTLE RIVER	10.8	9.7
WESTERN	17.0	14.2
WINNIPEG	16.9	13.0
PROVINCE	16.8	13.3
WHITESHELL	11.8	10.3

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

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

OPERATING FUND ANALYSIS

Total Expense by Function and Object

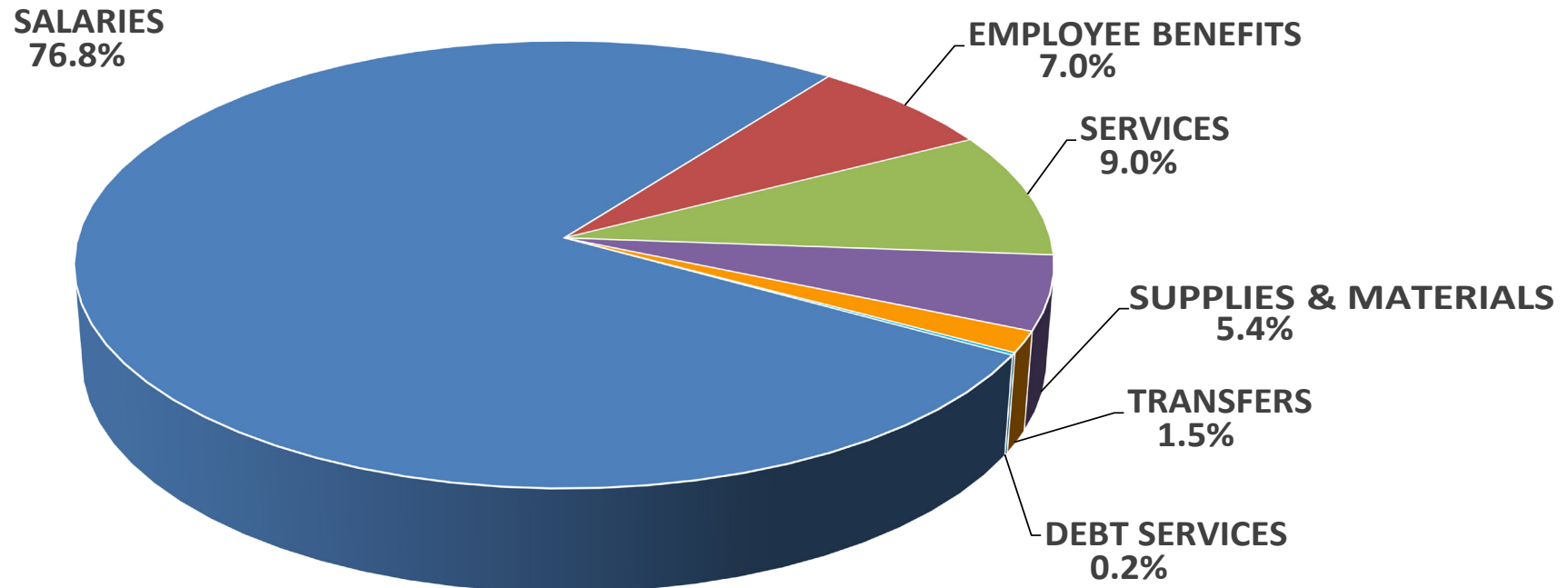
Operating Fund 2023/24 Actual

FUNCTION	OBJECT							TOTALS
	SALARIES	EMPLOYEE BENEFITS	SERVICES	SUPPLIES AND MATERIALS	DEBT SERVICES	BAD DEBT EXPENSE	TRANSFERS	
100 REGULAR INSTRUCTION	1,337,433,614	92,423,784	39,486,836	80,575,017				1,549,919,251
200 STUDENT SUPPORT SERVICES	482,541,903	53,123,459	13,250,327	4,850,760				553,766,449
300 ADULT LEARNING CENTRES	10,830,385	880,612	1,095,241	435,692			66,900 ⁽¹⁾	13,308,830
400 COMMUNITY EDUCATION & SERVICES	17,756,798	2,027,296	2,111,759	1,749,417			246,168 ⁽¹⁾	23,891,438
500 DIVISIONAL ADMINISTRATION	57,065,800	9,011,912	20,399,043	2,536,080			(313,068) ⁽¹⁾	88,699,767
600 INSTRUCTIONAL AND OTHER SUPPORT SERVICES	56,812,534	6,285,853	19,512,236	9,542,594				92,153,217
700 TRANSPORTATION OF PUPILS	54,670,316	8,720,119	35,599,091	23,868,936				122,858,462
800 OPERATIONS AND MAINTENANCE	136,662,020	24,570,368	121,599,856	27,584,255				310,416,499
900 FISCAL					5,106,557	89,554	43,179,449 ⁽²⁾	48,375,560
TOTALS	2,153,773,370	197,043,403	253,054,389	151,142,751	5,106,557	89,554	43,179,449	2,803,389,473

(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

As a Percentage of Total Operating Fund Expenses — Operating Fund 2023/24 Actual

OBJECT	FUNCTION									
	REGULAR INSTRUCTION		STUDENT SUPPORT SERVICES		ADULT LEARNING CENTRES		COMMUNITY EDUCATION		DIVISIONAL ADMINISTRATION	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
SALARIES										
TRUSTEES REMUNERATION									4,409,479	
EXECUTIVE MANAGERIAL, & SUPERVISORY	113,416,685	4.0	8,541,706	0.3	1,248,611	0.0	816,966	0.0	24,891,906	0.9
INSTRUCTIONAL - TEACHING	1,132,326,135	40.4	195,935,178	7.0	8,043,539	0.3	8,176,317	0.3		
INSTRUCTIONAL - OTHER	24,042,302	0.9	220,651,211	7.9	360,666	0.0	5,592,620	0.2		
TECHNICAL, SPECIALIZED AND SERVICE	8,420,428	0.3	2,339,290	0.1	496,410	0.0	1,843,030	0.1	8,563,367	0.3
SECRETARIAL, CLERICAL AND OTHER	43,778,063	1.6	2,480,934	0.1	681,159	0.0	633,311	0.0	17,303,302	0.6
CLINICIAN			52,435,091	1.9			694,554			
INFORMATION TECHNOLOGY	15,450,001	0.6	158,493	0.0					1,897,746	0.1
TOTAL SALARIES	1,337,433,614	47.7	482,541,903	17.2	10,830,385	0.4	17,756,798	0.6	57,065,800	2.0
EMPLOYEE BENEFITS AND ALLOWANCES	92,423,784	3.3	53,123,459	1.9	880,612	0.0	2,027,296	0.1	9,011,912	0.3
SERVICES										
PROFESSIONAL, TECHNICAL & SPECIALIZED	8,179,387	0.3	8,686,688	0.3	57,236	0.0	970,194	0.0	5,467,698	0.2
COMMUNICATIONS	3,638,524	0.1	274,453	0.0	46,202	0.0	32,324	0.0	875,967	0.0
UTILITY SERVICES					53,133	0.0				
TRAVEL AND MEETINGS	3,285,460	0.1	2,355,006	0.1	92,418	0.0	117,460	0.0	2,087,407	0.1
TRANSPORTATION OF PUPILS										
TUITION	974,449	0.0	732,043	0.0						
PRINTING AND BINDING	215,183	0.0	20,201	0.0	5,227	0.0	13,988	0.0	111,033	0.0
INSURANCE AND BOND PREMIUMS	225,678	0.0	69,722	0.0	16,174	0.0	22,119	0.0	2,427,049	0.1
MAINTENANCE AND REPAIR SERVICES	2,885,768	0.1	97,047	0.0	31,213	0.0	33,069	0.0	183,329	0.0
RENTALS	3,613,517	0.1	295,080	0.0	740,107	0.0	840,856	0.0	551,319	0.0
PROPERTY TAXES					287	0.0				
ADVERTISING	188,579	0.0	24,417	0.0	10,428	0.0	8,649	0.0	662,294	0.0
DUES AND FEES	1,103,466	0.0	189,490	0.0	139	0.0	5,983	0.0	3,233,629	0.1
PROFESSIONAL AND STAFF DEVELOPMENT	362,152	0.0	305,956	0.0	30,291	0.0	46,197	0.0	990,906	0.0
INFORMATION TECHNOLOGY SERVICES	14,814,673	0.5	200,225	0.0	12,386	0.0	20,920	0.0	3,808,412	0.1
TOTAL SERVICES	39,486,836	1.4	13,250,327	0.5	1,095,241	0.0	2,111,759	0.1	20,399,043	0.7
SUPPLIES AND EQUIPMENT										
SUPPLIES	39,532,824	1.4	2,765,715	0.1	237,510	0.0	1,475,773	0.1	1,167,124	0.0
CURRICULAR AND MEDIA MATERIALS	8,189,355	0.3	697,882	0.0	62,398	0.0	61,572	0.0	158,290	0.0
MINOR EQUIPMENT	10,594,293	0.4	675,743	0.0	57,337	0.0	107,789	0.0	344,240	0.0
INFORMATION TECHNOLOGY EQUIPMENT	22,258,545	0.8	711,420	0.0	78,447	0.0	104,283	0.0	866,426	0.0
TOTAL SUPPLIES AND EQUIPMENT	80,575,017	2.9	4,850,760	0.2	435,692	0.0	1,749,417	0.1	2,536,080	0.1
TRANSFERS										
RECHARGE ⁽¹⁾					66,900		246,168		(313,068)	
TOTAL TRANSFERS					66,900		246,168		(313,068)	
PROVINCE	1,549,919,251	55.3	553,766,449	19.8	13,308,830	0.5	23,891,438	0.9	88,699,767	3.2

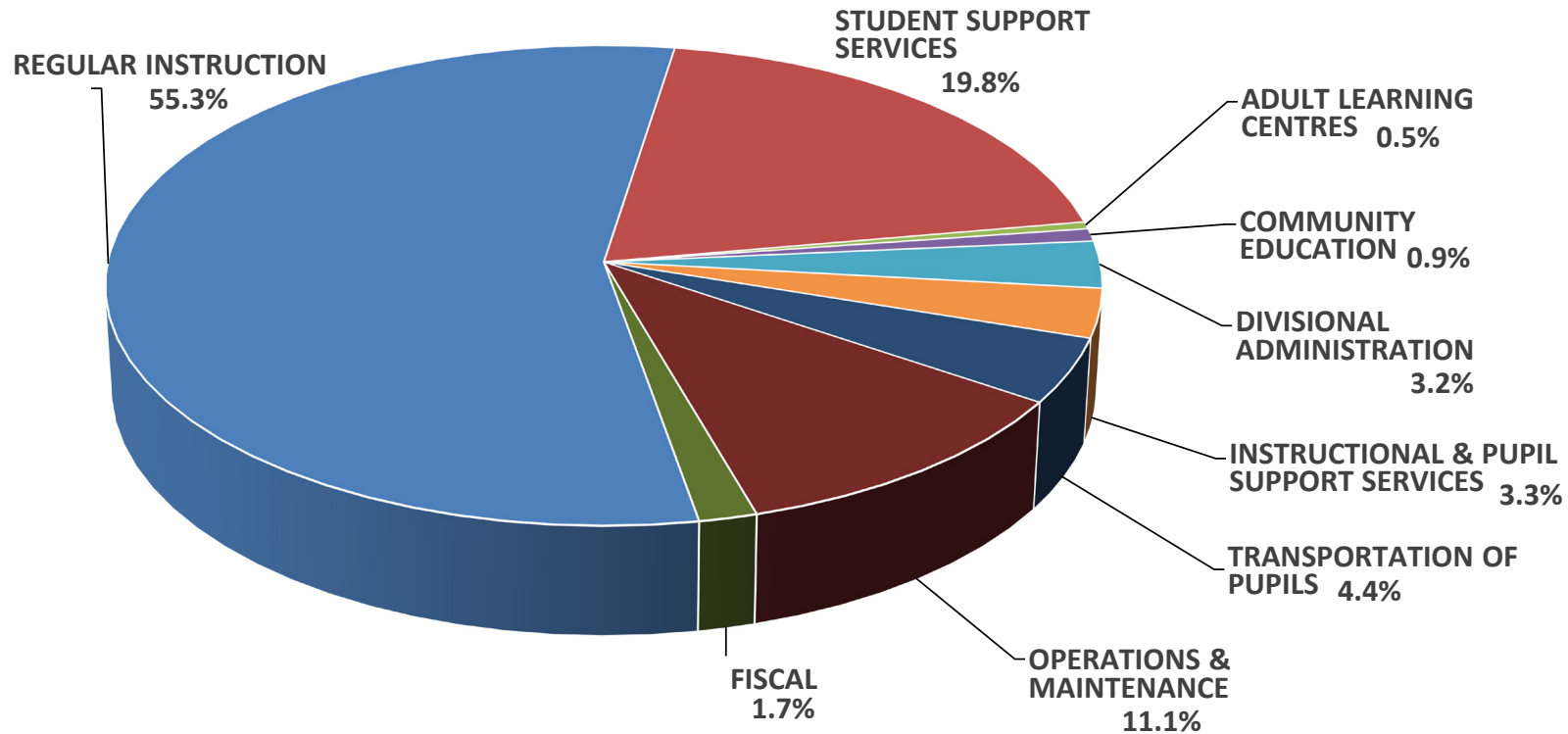
(1) Reallocation of administration costs associated with Adult Learning Centre operations from Function 500 to Function 300.

Expense by 2nd Level Object (continued)

As a Percentage of Total Operating Fund Expenses — Operating Fund 2022/23 Actual

OBJECT	FUNCTION									
	INSTRUCTIONAL & OTHER SUPPORT SERVICES		TRANSPORTATION OF PUPILS		OPERATIONS AND MAINTENANCE		FISCAL		TOTAL	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
SALARIES										
TRUSTEES REMUNERATION									4,409,479	0.2
EXECUTIVE MANAGERIAL, & SUPERVISORY	5,472,509	0.2	3,891,474	0.1	5,849,073	0.2			164,128,930	5.9
INSTRUCTIONAL - TEACHING	25,767,050	0.9							1,370,248,219	48.9
INSTRUCTIONAL - OTHER	16,896,866	0.6	1,114,278	0.0					268,657,943	9.6
TECHNICAL, SPECIALIZED AND SERVICE	6,076,776	0.2	47,627,918	1.7	128,647,397	4.6			204,014,616	7.3
SECRETARIAL, CLERICAL AND OTHER	2,325,566	0.1	2,036,646	0.1	2,165,550	0.1			71,404,531	2.5
CLINICIAN									53,129,645	1.9
INFORMATION TECHNOLOGY	273,767	0.0							17,780,007	0.6
TOTAL SALARIES	56,812,534	2.0	54,670,316	2.0	136,662,020	4.9			2,153,773,370	76.8
EMPLOYEE BENEFITS AND ALLOWANCES	6,285,853	0.2	8,720,119	0.3	24,570,368	0.9			197,043,403	7.0
SERVICES										
PROFESSIONAL, TECHNICAL & SPECIALIZED	2,984,735	0.1	527,997	0.0	6,229,068	0.2			33,103,003	1.2
COMMUNICATIONS	150,081	0.0	376,956	0.0	592,902	0.0			5,987,409	0.2
UTILITY SERVICES					51,410,993	1.8			51,464,126	1.8
TRAVEL AND MEETINGS	1,375,231	0.0	2,042,311	0.1	844,503	0.0			12,199,796	0.4
TRANSPORTATION OF PUPILS			24,435,030	0.9					24,435,030	0.9
TUITION	14,026	0.0							1,720,518	0.1
PRINTING AND BINDING	257,537	0.0	8,227	0.0	7,729	0.0			639,125	0.0
INSURANCE AND BOND PREMIUMS	448,337	0.0	1,541,977	0.1	15,277,177	0.5			20,028,233	0.7
MAINTENANCE AND REPAIR SERVICES	47,669	0.0	4,250,316	0.2	37,592,258	1.3			45,120,669	1.6
RENTALS	390,032	0.0	1,405,345	0.1	3,879,393	0.1			11,715,649	0.4
PROPERTY TAXES					4,713,854	0.2			4,714,141	0.2
ADVERTISING	13,178	0.0	26,117	0.0	320,188	0.0			1,253,850	0.0
DUES AND FEES	210,302	0.0	72,795	0.0	118,348	0.0			4,934,152	0.2
PROFESSIONAL AND STAFF DEVELOPMENT	12,897,373	0.5	188,219	0.0	241,449	0.0			15,062,543	0.5
INFORMATION TECHNOLOGY SERVICES	723,735	0.0	723,801	0.0	371,994	0.0			20,676,146	0.7
TOTAL SERVICES	19,512,236	0.7	35,599,091	1.3	121,599,856	4.3			253,054,389	9.0
SUPPLIES AND EQUIPMENT										
SUPPLIES	5,440,072	0.2	23,098,049	0.8	24,658,441	0.9			98,375,508	3.5
CURRICULAR AND MEDIA MATERIALS	2,783,895	0.1	38,143	0.0	109,246	0.0			12,100,781	0.4
MINOR EQUIPMENT	619,534	0.0	452,119	0.0	2,655,725	0.1			15,506,780	0.6
INFORMATION TECHNOLOGY EQUIPMENT	699,093	0.0	280,625	0.0	160,843	0.0			25,159,682	0.9
TOTAL SUPPLIES AND EQUIPMENT	9,542,594	0.3	23,868,936	0.9	27,584,255	1.0			151,142,751	5.4
TRANSFERS										
DEBT SERVICES							5,106,557	0.2	5,106,557	0.2
BAD DEBT EXPENSE							89,554	0.0	89,554	0.0
OTHER GOVERNMENT AUTHORITIES							43,179,449	1.5	43,179,449	1.5
TOTAL TRANSFERS							48,375,560	1.7	48,375,560	1.7
PROVINCE	92,153,217	3.3	122,858,462	4.4	310,416,499	11.1	48,375,560	1.7	2,803,389,473	100.0

2023/24 Operating Fund Expense by Function



Analysis of Expense by Function

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	REGULAR INSTRUCTION			STUDENT SUPPORT SERVICES			ADULT LEARNING CENTRES	
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%
BEAUTIFUL PLAINS	17,410,742	64.7	8,013	3,578,578	13.3	1,647		
BORDER LAND	22,013,771	58.7	10,679	5,625,907	15.0	2,729	356,964	1.0
BRANDON	74,989,722	61.4	8,022	25,814,373	21.1	2,761		
DSFM	57,989,661	53.9	9,621	14,840,582	13.8	2,462	282,833	0.3
EVERGREEN	11,987,763	53.7	8,496	3,473,346	15.6	2,462		
FLIN FLON	9,668,570	56.7	11,705	3,013,120	17.7	3,648	94,000	0.6
FORT LA BOSSE	13,123,377	61.2	8,608	2,505,302	11.7	1,643		
FRONTIER	67,974,542	40.9	10,745	23,760,791	14.3	3,756	2,447,313	1.5
GARDEN VALLEY	32,418,094	56.9	7,648	10,520,774	18.5	2,482		
HANOVER	61,505,587	59.5	7,305	20,907,344	20.2	2,483		
INTERLAKE	23,190,277	55.6	8,033	8,555,716	20.5	2,964		
KELSEY	12,631,275	54.6	8,723	4,721,580	20.4	3,261	652,771	2.8
LAKESHORE	8,923,832	54.6	9,153	2,651,787	16.2	2,720	250,658	1.5
LORD SELKIRK	39,185,331	60.3	10,377	11,181,473	17.2	2,961	370,040	0.6
LOUIS RIEL	126,161,187	53.9	7,352	52,541,114	22.5	3,062	1,360,171	0.6
MOUNTAIN VIEW	27,552,664	57.4	8,854	7,005,123	14.6	2,251		
MYSTERY LAKE	25,429,392	55.0	8,997	9,843,689	21.3	3,483		
PARK WEST	20,196,593	61.2	9,563	4,518,690	13.7	2,140	107,138	0.3
PEMBINA TRAILS	115,610,502	56.3	6,993	45,186,171	22.0	2,733		
PINE CREEK	11,841,932	63.0	11,067	2,191,890	11.7	2,048		
PORTAGE LA PRAIRIE	29,325,949	61.1	8,920	8,727,644	18.2	2,655		
PRAIRIE ROSE	19,957,912	56.5	8,808	5,587,266	15.8	2,466	284,873	0.8
PRAIRIE SPIRIT	18,128,563	58.1	8,674	4,567,047	14.6	2,185		
RED RIVER VALLEY	20,437,758	56.6	9,019	6,372,786	17.6	2,812		
RIVER EAST TRANSCONA	130,736,921	57.6	7,369	47,076,406	20.7	2,653	1,599,669	0.7
ROLLING RIVER	15,314,870	57.6	8,853	3,527,935	13.3	2,039	122,885	0.5
SEINE RIVER	35,227,703	55.9	7,395	12,130,272	19.3	2,546	323,414	0.5
SEVEN OAKS	100,828,491	58.4	8,420	31,383,809	18.2	2,621	2,566,906	1.5
SOUTHWEST HORIZON	14,086,807	57.4	9,827	3,775,964	15.4	2,634		
ST. JAMES-ASSINIBOIA	65,810,232	55.0	8,191	28,347,505	23.7	3,528		
SUNRISE	39,271,454	52.1	8,506	15,598,684	20.7	3,379	1,071,818	1.4
SWAN VALLEY	13,044,277	53.0	9,219	5,618,003	22.8	3,970		
TURTLE MOUNTAIN	8,792,058	57.0	8,318	2,761,502	17.9	2,613	206,342	1.3
TURTLE RIVER	7,243,279	59.1	11,768	1,384,219	11.3	2,249		
WESTERN	17,338,075	63.2	8,098	3,991,525	14.5	1,864	417,354	1.5
WINNIPEG	234,570,088	52.0	8,434	110,478,532	24.5	3,972	793,681	0.2
PROVINCE	1,549,919,251	55.3	8,266	553,766,449	19.8	2,953	13,308,830	0.5
WHITESHELL	2,394,870	58.5	12,281	498,096	12.2	2,554		

Analysis of Expense by Function (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	COMMUNITY EDUCATION AND SERVICES		DIVISIONAL ADMINISTRATION			INSTRUCTIONAL & OTHER SUPPORT SERVICES		
	AMOUNT	%	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	23,164	0.1	860,728	3.2	396	571,081	2.1	263
BORDER LAND	47,659	0.1	1,193,403	3.2	579	685,480	1.8	333
BRANDON	446,345	0.4	3,136,229	2.6	335	3,025,008	2.5	324
DSFM	962,633	0.9	4,059,383	3.8	674	3,936,461	3.7	653
EVERGREEN	32,469	0.1	787,590	3.5	558	562,431	2.5	399
FLIN FLON	17,661	0.1	651,469	3.8	789	316,484	1.9	383
FORT LA BOSSE	235,352	1.1	839,218	3.9	550	330,239	1.5	217
FRONTIER	2,425,736	1.5	9,490,065	5.7	1,500	13,622,932	8.2	2,153
GARDEN VALLEY	77,142	0.1	1,704,517	3.0	402	1,950,758	3.4	460
HANOVER	119,606	0.1	2,491,909	2.4	296	1,985,973	1.9	236
INTERLAKE			1,417,339	3.4	491	1,018,879	2.4	353
KELSEY	35,282	0.2	986,598	4.3	681	375,551	1.6	259
LAKESHORE	108,951	0.7	588,834	3.6	604	286,188	1.7	294
LORD SELKIRK	478,689	0.7	1,755,670	2.7	465	1,219,669	1.9	323
LOUIS RIEL	2,848,968	1.2	7,678,665	3.3	448	9,821,661	4.2	572
MOUNTAIN VIEW	106,495	0.2	1,380,470	2.9	444	1,636,175	3.4	526
MYSTERY LAKE	60,491	0.1	1,962,720	4.2	694	1,848,282	4.0	654
PARK WEST	121,767	0.4	1,158,136	3.5	548	674,739	2.0	319
PEMBINA TRAILS	280,574	0.1	6,544,982	3.2	396	7,686,509	3.7	465
PINE CREEK	4,084	0.0	638,456	3.4	597	461,488	2.5	431
PORTAGE LA PRAIRIE	59,085	0.1	1,235,579	2.6	376	1,840,862	3.8	560
PRAIRIE ROSE	36,275	0.1	1,164,000	3.3	514	741,145	2.1	327
PRAIRIE SPIRIT	45,224	0.1	961,570	3.1	460	753,177	2.4	360
RED RIVER VALLEY	48,356	0.1	1,163,630	3.2	514	854,779	2.4	377
RIVER EAST TRANSCONA	1,498,474	0.7	5,757,997	2.5	325	8,330,598	3.7	470
ROLLING RIVER	27,511	0.1	964,072	3.6	557	529,717	2.0	306
SEINE RIVER	698,398	1.1	2,187,609	3.5	459	1,614,727	2.6	339
SEVEN OAKS	3,884,871	2.2	4,270,585	2.5	357	6,363,101	3.7	531
SOUTHWEST HORIZON	185,850	0.8	884,684	3.6	617	523,463	2.1	365
ST. JAMES-ASSINIBOIA	979,940	0.8	3,387,333	2.8	422	4,525,362	3.8	563
SUNRISE	59,924	0.1	2,233,671	3.0	484	1,656,821	2.2	359
SWAN VALLEY	88,355	0.4	801,774	3.3	567	423,200	1.7	299
TURTLE MOUNTAIN	13,956	0.1	528,839	3.4	500	470,066	3.0	445
TURTLE RIVER	31,696	0.3	473,536	3.9	769	234,959	1.9	382
WESTERN	76,308	0.3	964,311	3.5	450	639,743	2.3	299
WINNIPEG	7,724,147	1.7	12,394,196	2.7	446	10,635,509	2.4	382
PROVINCE	23,891,438	0.9	88,699,767	3.2	473	92,153,217	3.3	491
WHITESHELL	115,352	2.8	214,131	5.2	1,098	118,391	2.9	607

Analysis of Expense by Function (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	TRANSPORTATION OF PUPILS			OPERATIONS AND MAINTENANCE			FISCAL		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	1,540,715	5.7	709	2,430,315	9.0	1,118	482,992	1.8	222
BORDER LAND	2,947,852	7.9	1,430	3,883,379	10.4	1,884	742,078	2.0	360
BRANDON	2,844,075	2.3	304	9,861,006	8.1	1,055	2,003,517	1.6	214
DSFM	12,078,790	11.2	2,004	11,797,947	11.0	1,957	1,584,610	1.5	263
EVERGREEN	1,872,126	8.4	1,327	3,217,186	14.4	2,280	403,203	1.8	286
FLIN FLON	567,388	3.3	687	2,482,615	14.6	3,006	246,759	1.4	299
FORT LA BOSSE	1,805,310	8.4	1,184	2,187,248	10.2	1,435	421,222	2.0	276
FRONTIER	13,935,166	8.4	2,203	31,063,450	18.7	4,910	1,445,358	0.9	228
GARDEN VALLEY	3,402,702	6.0	803	5,926,831	10.4	1,398	928,864	1.6	219
HANOVER	4,573,575	4.4	543	9,815,257	9.5	1,166	2,057,097	2.0	244
INTERLAKE	2,799,644	6.7	970	3,936,334	9.4	1,363	790,051	1.9	274
KELSEY	537,979	2.3	372	2,816,333	12.2	1,945	379,557	1.6	262
LAKESHORE	1,689,774	10.3	1,733	1,600,077	9.8	1,641	254,184	1.6	261
LORD SELKIRK	3,055,681	4.7	809	6,444,559	9.9	1,707	1,317,195	2.0	349
LOUIS RIEL	6,009,146	2.6	350	23,509,512	10.0	1,370	3,995,701	1.7	233
MOUNTAIN VIEW	3,385,297	7.0	1,088	6,054,583	12.6	1,946	920,681	1.9	296
MYSTERY LAKE	432,619	0.9	153	5,990,573	12.9	2,119	696,031	1.5	246
PARK WEST	1,923,700	5.8	911	3,700,567	11.2	1,752	578,047	1.8	274
PEMBINA TRAILS	4,272,623	2.1	258	21,810,554	10.6	1,319	3,813,059	1.9	231
PINE CREEK	1,525,917	8.1	1,426	1,761,154	9.4	1,646	357,013	1.9	334
PORTAGE LA PRAIRIE	1,377,558	2.9	419	4,648,907	9.7	1,414	776,718	1.6	236
PRAIRIE ROSE	2,832,861	8.0	1,250	4,025,095	11.4	1,776	711,756	2.0	314
PRAIRIE SPIRIT	2,664,349	8.5	1,275	3,510,646	11.2	1,680	587,796	1.9	281
RED RIVER VALLEY	3,174,074	8.8	1,401	3,351,921	9.3	1,479	726,391	2.0	321
RIVER EAST TRANSCONA	5,789,059	2.5	326	22,708,465	10.0	1,280	3,636,685	1.6	205
ROLLING RIVER	2,038,110	7.7	1,178	3,475,660	13.1	2,009	580,628	2.2	336
SEINE RIVER	3,962,820	6.3	832	5,749,954	9.1	1,207	1,105,237	1.8	232
SEVEN OAKS	5,341,360	3.1	446	14,948,986	8.7	1,248	3,073,604	1.8	257
SOUTHWEST HORIZON	2,024,332	8.2	1,412	2,696,684	11.0	1,881	376,979	1.5	263
ST. JAMES-ASSINIBOIA	2,816,299	2.4	351	11,718,900	9.8	1,459	2,109,467	1.8	263
SUNRISE	5,839,404	7.7	1,265	7,747,498	10.3	1,678	1,929,829	2.6	418
SWAN VALLEY	1,746,345	7.1	1,234	2,502,038	10.2	1,768	397,442	1.6	281
TURTLE MOUNTAIN	1,171,276	7.6	1,108	1,127,537	7.3	1,067	341,688	2.2	323
TURTLE RIVER	1,361,072	11.1	2,211	1,345,059	11.0	2,185	190,799	1.6	310
WESTERN	1,202,002	4.4	561	2,297,132	8.4	1,073	523,120	1.9	244
WINNIPEG	8,317,462	1.8	299	58,272,537	12.9	2,095	7,890,202	1.7	284
PROVINCE	122,858,462	4.4	655	310,416,499	11.1	1,656	48,375,560	1.7	258
WHITESHELL	61,425	1.5	315	664,381	16.2	3,407	28,064	0.7	144

Analysis of Expense by Program

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 100: REGULAR INSTRUCTION					
	ADMINISTRATION			SENIOR YEARS TECHNOLOGY EDUCATION		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	1,961,500	7.3	903			
BORDER LAND	3,041,298	8.1	1,475	1,040,766	2.8	7,466
BRANDON	8,894,357	7.3	951	4,195,597	3.4	9,826
DSFM	8,286,525	7.7	1,375	263,188	0.2	7,291
EVERGREEN	1,769,830	7.9	1,254	122,978	0.6	6,149
FLIN FLON	1,435,424	8.4	1,738			
FORT LA BOSSE	1,396,248	6.5	916	214,671	1.0	8,945
FRONTIER	8,603,575	5.2	1,360			
GARDEN VALLEY	3,328,613	5.8	785	1,275,125	2.2	
HANOVER	7,197,492	7.0	855	3,282,427	3.2	5,316
INTERLAKE	3,357,026	8.0	1,163			
KELSEY	1,605,257	6.9	1,109	36,998	0.2	4,000
LAKESHORE	1,131,915	6.9	1,161	145,688	0.9	7,284
LORD SELKIRK	5,417,974	8.3	1,435	2,100,984	3.2	10,249
LOUIS RIEL	17,460,296	7.5	1,018	2,199,261	0.9	19,462
MOUNTAIN VIEW	4,349,591	9.1	1,398	1,184,918	2.5	7,674
MYSTERY LAKE	2,908,389	6.3	1,029	1,328,343	2.9	16,667
PARK WEST	2,696,430	8.2	1,277			
PEMBINA TRAILS	16,579,615	8.1	1,003			
PINE CREEK	1,508,635	8.0	1,410	538,106	2.9	6,988
PORTAGE LA PRAIRIE	3,891,833	8.1	1,184	1,027,347	2.1	11,290
PRAIRIE ROSE	2,814,831	8.0	1,242			
PRAIRIE SPIRIT	3,008,913	9.6	1,440			
RED RIVER VALLEY	3,156,194	8.7	1,393	325,107	0.9	16,672
RIVER EAST TRANSCONA	16,858,543	7.4	950	4,480,556	2.0	5,857
ROLLING RIVER	2,236,873	8.4	1,293	136,600	0.5	15,178
SEINE RIVER	5,215,347	8.3	1,095			
SEVEN OAKS	12,568,968	7.3	1,050	1,698,203	1.0	7,236
SOUTHWEST HORIZON	1,655,414	6.7	1,155			
ST. JAMES-ASSINIBOIA	9,217,936	7.7	1,147	1,901,811	1.6	7,863
SUNRISE	5,167,301	6.9	1,119	6,209	0.0	
SWAN VALLEY	1,996,152	8.1	1,411	1,474,170	6.0	7,480
TURTLE MOUNTAIN	1,018,993	6.6	964	98,880	0.6	6,180
TURTLE RIVER	695,594	5.7	1,130			
WESTERN	1,909,414	7.0	892	390,890	1.4	12,215
WINNIPEG	31,589,883	7.0	1,136	5,746,503	1.3	8,617
PROVINCE	205,932,179	7.3	1,098	35,215,326	1.3	8,179
WHITESHELL	276,324	6.7	1,417			

Analysis of Expense by Program (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 100: REGULAR INSTRUCTION								
	SINGLE TRACK SCHOOLS ⁽¹⁾								
	ENGLISH LANGUAGE			FRANÇAIS			FRENCH IMMERSION		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	15,449,242	57.4	7,110						
BORDER LAND	13,567,070	36.2	10,464						
BRANDON	51,901,607	42.5	6,979				2,348,492	1.9	7,305
DSFM				49,439,948	46.0	8,252			
EVERGREEN	10,094,955	45.2	7,257						
FLIN FLON	5,439,629	31.9	10,411						
FORT LA BOSSE	11,512,458	53.7	7,672						
FRONTIER	59,370,967	35.7	9,551						
GARDEN VALLEY	27,814,356	48.9	6,562						
HANOVER	51,025,668	49.3	6,540						
INTERLAKE	12,028,537	28.8	7,652						
KELSEY	5,507,458	23.8	6,751						
LAKESHORE	7,646,229	46.8	8,007						
LORD SELKIRK	24,492,948	37.7	9,149				1,747,351	2.7	8,146
LOUIS RIEL	69,572,306	29.7	6,276				32,472,745	13.9	6,276
MOUNTAIN VIEW	18,293,179	38.1	7,636				1,032,225	2.1	8,002
MYSTERY LAKE	18,643,437	40.3	7,769						
PARK WEST	17,500,163	53.1	8,286						
PEMBINA TRAILS	63,011,709	30.7	6,045				9,060,846	4.4	6,547
PINE CREEK	9,795,191	52.2	9,864						
PORTAGE LA PRAIRIE	22,223,736	46.3	7,886				2,183,033	4.5	5,768
PRAIRIE ROSE	13,053,603	36.9	7,842				723,961	2.0	6,464
PRAIRIE SPIRIT	11,999,071	38.4	7,312						
RED RIVER VALLEY	12,604,837	34.9	7,384				2,594,970	7.2	8,071
RIVER EAST TRANSCONA	69,137,079	30.4	7,715				8,972,300	4.0	5,733
ROLLING RIVER	12,941,397	48.7	7,520						
SEINE RIVER	15,516,608	24.6	6,481				4,922,430	7.8	5,619
SEVEN OAKS	55,722,705	32.3	7,652				7,122,144	4.1	6,247
SOUTHWEST HORIZON	12,431,393	50.6	8,672						
ST. JAMES-ASSINIBOIA	40,257,610	33.6	7,310				8,783,061	7.3	6,735
SUNRISE	16,253,568	21.6	7,760						
SWAN VALLEY	7,534,573	30.6	7,748						
TURTLE MOUNTAIN	7,674,185	49.8	7,372						
TURTLE RIVER	6,150,726	50.2	10,505				396,959	3.2	13,232
WESTERN	7,189,557	26.2	7,640						
WINNIPEG	134,537,868	29.8	7,869				7,211,092	1.6	5,190
PROVINCE	937,895,625	33.5	7,452	49,439,948	1.8	8,252	89,571,609	3.2	6,246
WHITESHELL	2,118,546	51.7	10,864						

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

Analysis of Expense by Program (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 100: REGULAR INSTRUCTION							
	DUAL TRACK SCHOOLS ⁽¹⁾							
	AMOUNT	%	PER PUPIL	NO. OF FTE PUPILS ⁽²⁾	% IN DUAL TRACK SCHOOLS			
ENGLISH					FRANÇAIS	FRENCH IMMERSION	OTHER	
BEAUTIFUL PLAINS								
BORDER LAND	4,364,637	11.6	6,978	625.5	79.6		20.4	
BRANDON	7,649,669	6.3	6,578	1,163.0	60.0		40.0	
DSFM								
EVERGREEN								
FLIN FLON	2,793,517	16.4	9,204	303.5	70.5		29.5	
FORT LA BOSSE								
FRONTIER								
GARDEN VALLEY								
HANOVER								
INTERLAKE	7,804,714	18.7	5,935	1,315.0	69.5		30.5	
KELSEY	5,481,562	23.7	8,799	623.0	72.6		27.4	
LAKESHORE								
LORD SELKIRK	5,426,074	8.3	7,985	679.5	78.3		10.2	11.6
LOUIS RIEL	4,456,579	1.9	5,663	787.0	40.8	59.2		
MOUNTAIN VIEW	2,692,751	5.6	6,219	433.0	71.4		11.5	17.1
MYSTERY LAKE	2,549,223	5.5	7,346	347.0	44.8		55.2	
PARK WEST								
PEMBINA TRAILS	26,958,332	13.1	5,704	4,726.5	58.7		41.3	
PINE CREEK								
PORTAGE LA PRAIRIE								
PRAIRIE ROSE	3,365,517	9.5	6,875	489.5	64.4		35.6	
PRAIRIE SPIRIT	3,120,579	10.0	6,950	449.0	49.7	28.3	22.0	
RED RIVER VALLEY	1,756,650	4.9	8,058	218.0	40.8	59.2		
RIVER EAST TRANSCONA	31,288,443	13.8	4,850	6,451.0	60.9		30.3	8.8
ROLLING RIVER								
SEINE RIVER	9,573,318	15.2	6,408	1,494.0	54.6		45.4	
SEVEN OAKS	23,716,471	13.7	7,149	3,317.6	52.0		37.3	10.7
SOUTHWEST HORIZON								
ST. JAMES-ASSINIBOIA	5,649,814	4.7	5,755	981.7	51.3		48.7	
SUNRISE	17,844,376	23.7	7,074	2,522.5	66.1		31.5	2.5
SWAN VALLEY	2,039,382	8.3	8,307	245.5	81.9		18.1	
TURTLE MOUNTAIN								
TURTLE RIVER								
WESTERN	7,848,214	28.6	6,719	1,168.0	71.7		28.3	
WINNIPEG	55,484,742	12.3	6,406	8,660.9	60.4		32.7	6.9
PROVINCE	231,864,564	8.3	6,266	37,000.7	60.5	2.0	32.8	4.7
WHITESHELL								

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

Analysis of Expense by Program (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 200: STUDENT SUPPORT SERVICES							
	ADMINISTRATION / COORDINATION			CLINICAL AND RELATED SERVICES			SPECIAL PLACEMENT	
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%
BEAUTIFUL PLAINS	187,279	0.7	86	373,667	1.4	172	257,959	1.0
BORDER LAND	188,769	0.5	92	864,190	2.3	419		
BRANDON	216,979	0.2	23	3,496,070	2.9	374	689,398	0.6
DSFM	518,780	0.5	86	1,485,908	1.4	247	758,302	0.7
EVERGREEN	98,646	0.4	70	403,130	1.8	286		
FLIN FLON	191,885	1.1	232	340,252	2.0	412	187,519	1.1
FORT LA BOSSE	137,787	0.6	90	266,425	1.2	175		
FRONTIER	207,920	0.1	33	1,567,268	0.9	248		
GARDEN VALLEY	173,261	0.3	41	1,219,041	2.1	288	1,277,352	2.2
HANOVER	630,064	0.6	75	2,847,716	2.8	338	857,286	0.8
INTERLAKE	189,508	0.5	66	797,543	1.9	276	236,615	0.6
KELSEY	86,790	0.4	60	231,864	1.0	160	1,338,759	5.8
LAKESHORE	135,102	0.8	139	244,818	1.5	251		
LORD SELKIRK	341,273	0.5	90	2,207,578	3.4	585	371,081	0.6
LOUIS RIEL	1,051,621	0.4	61	4,827,002	2.1	281	7,744,519	3.3
MOUNTAIN VIEW	159,573	0.3	51	738,713	1.5	237	2,639	0.0
MYSTERY LAKE	234,481	0.5	83	343,851	0.7	122	3,261,540	7.0
PARK WEST	154,911	0.5	73	557,213	1.7	264		
PEMBINA TRAILS	629,251	0.3	38	4,182,859	2.0	253	593,993	0.3
PINE CREEK	215,903	1.1	202	592,668	3.2	554		
PORTAGE LA PRAIRIE	210,175	0.4	64	1,082,308	2.3	329	805,629	1.7
PRAIRIE ROSE	149,707	0.4	66	607,773	1.7	268		
PRAIRIE SPIRIT	206,010	0.7	99	537,174	1.7	257		
RED RIVER VALLEY	266,822	0.7	118	502,933	1.4	222	621,830	1.7
RIVER EAST TRANSCONA	1,342,622	0.6	76	4,465,603	2.0	252	521,522	0.2
ROLLING RIVER	166,576	0.6	96	549,597	2.1	318		
SEINE RIVER	377,031	0.6	79	1,322,573	2.1	278		
SEVEN OAKS	517,607	0.3	43	2,238,261	1.3	187	86,095	0.0
SOUTHWEST HORIZON	297,362	1.2	207	320,187	1.3	223		
ST. JAMES-ASSINIBOIA	229,540	0.2	29	3,365,025	2.8	419	473,010	0.4
SUNRISE	290,849	0.4	63	2,419,311	3.2	524	684,649	0.9
SWAN VALLEY	180,205	0.7	127	492,574	2.0	348		
TURTLE MOUNTAIN	121,375	0.8	115	399,194	2.6	378		
TURTLE RIVER	102,364	0.8	166	165,020	1.3	268		
WESTERN	175,943	0.6	82	360,611	1.3	168	272,662	1.0
WINNIPEG	767,363	0.2	28	16,134,964	3.6	580	33,072,029	7.3
PROVINCE	11,151,334	0.4	59	62,550,884	2.2	334	54,114,388	1.9
WHITESHELL	87,534	2.1	449	81,736	2.0	419		

Analysis of Expense by Program (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 200: STUDENT SUPPORT SERVICES								
	REGULAR PLACEMENT ⁽¹⁾			OTHER RESOURCE SERVICES			COUNSELLING AND GUIDANCE		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	1,329,462	4.9	612	1,030,865	3.8	474	399,346	1.5	184
BORDER LAND	2,414,542	6.4	1,171	1,587,456	4.2	770	570,950	1.5	277
BRANDON	12,360,560	10.1	1,322	5,088,995	4.2	544	3,962,371	3.2	424
DSFM	5,842,033	5.4	969	4,114,777	3.8	683	2,120,782	2.0	352
EVERGREEN	1,611,073	7.2	1,142	902,714	4.0	640	457,783	2.0	324
FLIN FLON	1,292,296	7.6	1,565	726,105	4.3	879	275,063	1.6	333
FORT LA BOSSE	1,062,600	5.0	697	787,414	3.7	517	251,076	1.2	165
FRONTIER	10,776,550	6.5	1,704	5,849,971	3.5	925	5,359,082	3.2	847
GARDEN VALLEY	3,976,170	7.0	938	2,593,713	4.6	612	1,281,237	2.3	302
HANOVER	6,439,148	6.2	765	7,173,192	6.9	852	2,959,938	2.9	352
INTERLAKE	3,580,397	8.6	1,240	2,388,410	5.7	827	1,363,243	3.3	472
KELSEY	918,185	4.0	634	1,450,954	6.3	1,002	695,028	3.0	480
LAKESHORE	1,493,125	9.1	1,531	391,629	2.4	402	387,113	2.4	397
LORD SELKIRK	4,027,261	6.2	1,067	2,494,157	3.8	661	1,740,123	2.7	461
LOUIS RIEL	20,732,470	8.9	1,208	13,020,154	5.6	759	5,165,348	2.2	301
MOUNTAIN VIEW	2,206,969	4.6	709	2,715,359	5.7	873	1,181,870	2.5	380
MYSTERY LAKE	1,967,062	4.3	696	2,849,752	6.2	1,008	1,187,003	2.6	420
PARK WEST	1,373,188	4.2	650	1,713,319	5.2	811	720,059	2.2	341
PEMBINA TRAILS	17,531,870	8.5	1,060	17,256,579	8.4	1,044	4,991,619	2.4	302
PINE CREEK	881,520	4.7	824	473,141	2.5	442	28,658	0.2	27
PORTAGE LA PRAIRIE	3,318,469	6.9	1,009	1,904,141	4.0	579	1,406,922	2.9	428
PRAIRIE ROSE	1,624,426	4.6	717	2,209,795	6.3	975	995,565	2.8	439
PRAIRIE SPIRIT	1,321,887	4.2	632	1,941,808	6.2	929	560,168	1.8	268
RED RIVER VALLEY	2,184,965	6.0	964	1,626,474	4.5	718	1,169,762	3.2	516
RIVER EAST TRANSCONA	23,171,994	10.2	1,306	11,864,064	5.2	669	5,710,601	2.5	322
ROLLING RIVER	724,177	2.7	419	1,569,517	5.9	907	518,068	1.9	299
SEINE RIVER	5,598,134	8.9	1,175	3,139,009	5.0	659	1,693,525	2.7	355
SEVEN OAKS	17,156,292	9.9	1,433	7,866,979	4.6	657	3,518,575	2.0	294
SOUTHWEST HORIZON	2,549,898	10.4	1,779				608,517	2.5	424
ST. JAMES-ASSINIBOIA	15,103,800	12.6	1,880	5,854,051	4.9	729	3,322,079	2.8	413
SUNRISE	5,696,770	7.6	1,234	5,554,887	7.4	1,203	952,218	1.3	206
SWAN VALLEY	3,289,989	13.4	2,325	949,020	3.9	671	706,215	2.9	499
TURTLE MOUNTAIN	197,505	1.3	187	1,806,493	11.7	1,709	236,935	1.5	224
TURTLE RIVER	721,228	5.9	1,172	334,530	2.7	544	61,077	0.5	99
WESTERN	1,155,698	4.2	540	1,373,770	5.0	642	652,841	2.4	305
WINNIPEG	30,364,875	6.7	1,092	22,805,914	5.1	820	7,333,387	1.6	264
PROVINCE	215,996,588	7.7	1,152	145,409,108	5.2	776	64,544,147	2.3	344
WHITESHELL	283,068	6.9	1,452	22,879	0.6	117	22,879	0.6	117

(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 Actual

DIVISION / DISTRICT	FUNCTION 300: ADULT LEARNING CENTRES			
	ADMINISTRATION AND OTHER		INSTRUCTION	
	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS				
BORDER LAND	81,739	0.2	275,225	0.7
BRANDON				
DSFM	89,386	0.1	193,447	0.2
EVERGREEN				
FLIN FLON	19,430	0.1	74,570	0.4
FORT LA BOSSE				
FRONTIER	190,346	0.1	2,256,967	1.4
GARDEN VALLEY				
HANOVER				
INTERLAKE				
KELSEY	204,028	0.9	448,743	1.9
LAKESHORE	72,450	0.4	178,208	1.1
LORD SELKIRK	122,604	0.2	247,436	0.4
LOUIS RIEL	161,039	0.1	1,199,132	0.5
MOUNTAIN VIEW				
MYSTERY LAKE				
PARK WEST			107,138	0.3
PEMBINA TRAILS				
PINE CREEK				
PORTAGE LA PRAIRIE				
PRAIRIE ROSE	55,197	0.2	229,676	0.6
PRAIRIE SPIRIT				
RED RIVER VALLEY				
RIVER EAST TRANSCONA	340,698	0.1	1,258,971	0.6
ROLLING RIVER	35,386	0.1	87,499	0.3
SEINE RIVER	104,483	0.2	218,931	0.3
SEVEN OAKS	898,140	0.5	1,668,766	1.0
SOUTHWEST HORIZON				
ST. JAMES-ASSINIBOIA				
SUNRISE	333,040	0.4	738,778	1.0
SWAN VALLEY				
TURTLE MOUNTAIN			206,342	1.3
TURTLE RIVER				
WESTERN	191,867	0.7	225,487	0.8
WINNIPEG	95,417	0.0	698,264	0.2
PROVINCE	2,995,250	0.1	10,313,580	0.4
WHITESHELL				

Analysis of Expense by Program (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 400: COMMUNITY EDUCATION AND SERVICES							
	CONTINUING EDUCATION		ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS		COMMUNITY SERVICES & RECREATION		PRE-KINDERGARTEN EDUCATION	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS							23,164	0.1
BORDER LAND							47,659	0.1
BRANDON					249,806	0.2	196,539	0.2
DSFM							962,633	0.9
EVERGREEN							32,469	0.1
FLIN FLON							17,661	0.1
FORT LA BOSSE					74,535	0.3	160,817	0.7
FRONTIER					862,034	0.5	1,563,702	0.9
GARDEN VALLEY							77,142	0.1
HANOVER							119,606	0.1
INTERLAKE								
KELSEY					35,282	0.2		
LAKESHORE	94,691	0.6					14,260	0.1
LORD SELKIRK	259,681	0.4			219,008	0.3		
LOUIS RIEL	5,297	0.0	267,313	0.1	1,551,703	0.7	1,024,655	0.4
MOUNTAIN VIEW							106,495	0.2
MYSTERY LAKE							60,491	0.1
PARK WEST							121,767	0.4
PEMBINA TRAILS					280,572	0.1	2	0.0
PINE CREEK							4,084	0.0
PORTAGE LA PRAIRIE							59,085	0.1
PRAIRIE ROSE							36,275	0.1
PRAIRIE SPIRIT							45,224	0.1
RED RIVER VALLEY							48,356	0.1
RIVER EAST TRANSCONA	202,131	0.1	222,519	0.1	844,603	0.4	229,221	0.1
ROLLING RIVER							27,511	0.1
SEINE RIVER							698,398	1.1
SEVEN OAKS	174,340	0.1	820,526	0.5	2,260,192	1.3	629,813	0.4
SOUTHWEST HORIZON					3,623	0.0	182,227	0.7
ST. JAMES-ASSINIBOIA	462,353	0.4			380,559	0.3	137,028	0.1
SUNRISE							59,924	0.1
SWAN VALLEY							88,355	0.4
TURTLE MOUNTAIN							13,956	0.1
TURTLE RIVER							31,696	0.3
WESTERN							76,308	0.3
WINNIPEG			3,350,249	0.7	175,342	0.0	4,198,556	0.9
PROVINCE	1,198,493	0.0	4,660,607	0.2	6,937,259	0.2	11,095,079	0.4
WHITESHELL					15,142	0.4	100,210	2.4

Analysis of Expense by Program (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 500: DIVISIONAL ADMINISTRATION								
	BOARD OF TRUSTEES			INSTRUCTIONAL MGMT. AND ADMINISTRATION			BUSINESS AND ADMIN. SERVICES		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	135,343	0.5	62	181,723	0.7	84	526,723	2.0	242
BORDER LAND	182,456	0.5	89	257,698	0.7	125	747,632	2.0	363
BRANDON	372,203	0.3	40	690,611	0.6	74	1,770,394	1.4	189
DSFM	626,240	0.6	104	1,919,938	1.8	319	1,385,531	1.3	230
EVERGREEN	161,158	0.7	114	149,395	0.7	106	477,037	2.1	338
FLIN FLON	117,039	0.7	142	94,130	0.6	114	404,557	2.4	490
FORT LA BOSSE	125,366	0.6	82	209,352	1.0	137	410,550	1.9	269
FRONTIER	1,321,341	0.8	209	2,752,114	1.7	435	4,310,158	2.6	681
GARDEN VALLEY	227,548	0.4	54	391,723	0.7	92	920,478	1.6	217
HANOVER	314,516	0.3	37	664,022	0.6	79	1,426,012	1.4	169
INTERLAKE	182,337	0.4	63	457,216	1.1	158	723,708	1.7	251
KELSEY	105,567	0.5	73	170,780	0.7	118	658,072	2.8	454
LAKESHORE	104,160	0.6	107	144,565	0.9	148	319,856	2.0	328
LORD SELKIRK	264,397	0.4	70	369,027	0.6	98	952,067	1.5	252
LOUIS RIEL	637,558	0.3	37	1,120,666	0.5	65	4,616,482	2.0	269
MOUNTAIN VIEW	218,224	0.5	70	390,858	0.8	126	742,425	1.5	239
MYSTERY LAKE	269,840	0.6	95	528,976	1.1	187	918,913	2.0	325
PARK WEST	156,289	0.5	74	394,595	1.2	187	517,248	1.6	245
PEMBINA TRAILS	558,339	0.3	34	2,490,798	1.2	151	2,242,987	1.1	136
PINE CREEK	118,500	0.6	111	134,160	0.7	125	359,719	1.9	336
PORTAGE LA PRAIRIE	225,373	0.5	69	347,390	0.7	106	606,644	1.3	185
PRAIRIE ROSE	242,851	0.7	107	174,789	0.5	77	683,565	1.9	302
PRAIRIE SPIRIT	178,043	0.6	85	258,916	0.8	124	474,991	1.5	227
RED RIVER VALLEY	161,280	0.4	71	298,611	0.8	132	650,703	1.8	287
RIVER EAST TRANSCONA	480,312	0.2	27	1,569,396	0.7	88	2,802,789	1.2	158
ROLLING RIVER	149,577	0.6	86	180,115	0.7	104	601,710	2.3	348
SEINE RIVER	237,566	0.4	50	506,886	0.8	106	1,123,137	1.8	236
SEVEN OAKS	470,233	0.3	39	1,484,626	0.9	124	1,613,640	0.9	135
SOUTHWEST HORIZON	166,914	0.7	116	235,437	1.0	164	428,435	1.7	299
ST. JAMES-ASSINIBOIA	396,751	0.3	49	1,033,542	0.9	129	1,526,008	1.3	190
SUNRISE	267,089	0.4	58	414,589	0.5	90	1,417,501	1.9	307
SWAN VALLEY	158,002	0.6	112	215,831	0.9	153	401,611	1.6	284
TURTLE MOUNTAIN	106,498	0.7	101	139,814	0.9	132	266,196	1.7	252
TURTLE RIVER	98,810	0.8	161	69,170	0.6	112	295,449	2.4	480
WESTERN	128,130	0.5	60	205,951	0.8	96	553,666	2.0	259
WINNIPEG	999,227	0.2	36	3,373,901	0.7	121	6,807,261	1.5	245
PROVINCE	10,665,077	0.4	57	24,021,311	0.9	128	44,683,855	1.6	238
WHITESHELL	59,203	1.4	304	67,341	1.6	345	87,587	2.1	449

Analysis of Expense by Program (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 500: DIVISIONAL ADMINISTRATION		
	MANAGEMENT INFORMATION SERVICES		
	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	16,939	0.1	8
BORDER LAND	5,617	0.0	3
BRANDON	303,021	0.2	32
DSFM	127,674	0.1	21
EVERGREEN			
FLIN FLON	35,743	0.2	43
FORT LA BOSSE	93,950	0.4	62
FRONTIER	1,106,452	0.7	175
GARDEN VALLEY	164,768	0.3	39
HANOVER	87,359	0.1	10
INTERLAKE	54,078	0.1	19
KELSEY	52,179	0.2	36
LAKESHORE	20,253	0.1	21
LORD SELKIRK	170,179	0.3	45
LOUIS RIEL	1,303,959	0.6	76
MOUNTAIN VIEW	28,963	0.1	9
MYSTERY LAKE	244,991	0.5	87
PARK WEST	90,004	0.3	43
PEMBINA TRAILS	1,252,858	0.6	76
PINE CREEK	26,077	0.1	24
PORTAGE LA PRAIRIE	56,172	0.1	17
PRAIRIE ROSE	62,795	0.2	28
PRAIRIE SPIRIT	49,620	0.2	24
RED RIVER VALLEY	53,036	0.1	23
RIVER EAST TRANSCONA	905,500	0.4	51
ROLLING RIVER	32,670	0.1	19
SEINE RIVER	320,020	0.5	67
SEVEN OAKS	702,086	0.4	59
SOUTHWEST HORIZON	53,898	0.2	38
ST. JAMES-ASSINIBOIA	431,032	0.4	54
SUNRISE	134,492	0.2	29
SWAN VALLEY	26,330	0.1	19
TURTLE MOUNTAIN	16,331	0.1	15
TURTLE RIVER	10,107	0.1	16
WESTERN	76,564	0.3	36
WINNIPEG	1,213,807	0.3	44
PROVINCE	9,329,524	0.3	50
WHITESHELL			

Analysis of Expense by Program (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 600: INSTRUCTIONAL & OTHER SUPPORT SERVICES								
	CURRICULUM CONSULTING AND DEVELOPMENT ADMINISTRATION			CURRICULUM CONSULTING AND DEVELOPMENT			LIBRARY / MEDIA CENTRE		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS				149,404	0.6	69	238,894	0.9	110
BORDER LAND							273,574	0.7	133
BRANDON	138,747	0.1	15	601,003	0.5	64	874,798	0.7	94
DSFM	254,315	0.2	42	2,104,334	2.0	349	874,480	0.8	145
EVERGREEN	80,617	0.4	57	207,859	0.9	147	134,633	0.6	95
FLIN FLON							181,710	1.1	220
FORT LA BOSSE				62,302	0.3	41	216,447	1.0	142
FRONTIER				7,630,760	4.6	1,206	1,828,398	1.1	289
GARDEN VALLEY	59,328	0.1	14	367,800	0.6	87	475,793	0.8	112
HANOVER				216,930	0.2	26	957,186	0.9	114
INTERLAKE							467,928	1.1	162
KELSEY	20,378	0.1	14	81,085	0.4	56	205,868	0.9	142
LAKESHORE							120,575	0.7	124
LORD SELKIRK				118,717	0.2	31	605,914	0.9	160
LOUIS RIEL	379,790	0.2	22	1,761,225	0.8	103	5,464,358	2.3	318
MOUNTAIN VIEW	38,466	0.1	12	300,856	0.6	97	621,590	1.3	200
MYSTERY LAKE				683,776	1.5	242	982,259	2.1	348
PARK WEST	52,067	0.2	25	243,203	0.7	115	74,374	0.2	35
PEMBINA TRAILS	289,310	0.1	17	432,270	0.2	26	4,426,996	2.2	268
PINE CREEK							339,226	1.8	317
PORTAGE LA PRAIRIE	106,958	0.2	33	122,113	0.3	37	383,046	0.8	117
PRAIRIE ROSE				154,983	0.4	68	351,070	1.0	155
PRAIRIE SPIRIT				166,409	0.5	80	436,098	1.4	209
RED RIVER VALLEY	8,399	0.0	4	174,093	0.5	77	237,616	0.7	105
RIVER EAST TRANSCONA	413,233	0.2	23	971,146	0.4	55	4,616,499	2.0	260
ROLLING RIVER	22,113	0.1	13	100,218	0.4	58	243,260	0.9	141
SEINE RIVER	119,408	0.2	25	475,140	0.8	100	661,359	1.0	139
SEVEN OAKS	162,273	0.1	14	759,703	0.4	63	1,915,056	1.1	160
SOUTHWEST HORIZON				147,244	0.6	103	248,239	1.0	173
ST. JAMES-ASSINIBOIA	65,448	0.1	8	1,082,724	0.9	135	1,303,735	1.1	162
SUNRISE				514,372	0.7	111	668,974	0.9	145
SWAN VALLEY	17,356	0.1	12				206,166	0.8	146
TURTLE MOUNTAIN				76,886	0.5	73	196,902	1.3	186
TURTLE RIVER							129,307	1.1	210
WESTERN							259,699	0.9	121
WINNIPEG	1,194,690	0.3	43	1,668,581	0.4	60	2,766,725	0.6	99
PROVINCE	3,422,896	0.1	18	21,375,136	0.8	114	33,988,752	1.2	181
WHITESHELL							11,022	0.3	57

Analysis of Expense by Program (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 600: INSTRUCTIONAL & OTHER SUPPORT SERVICES					
	PROFESSIONAL AND STAFF DEVELOPMENT			OTHER ⁽¹⁾		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	145,302	0.5	67	37,481	0.1	17
BORDER LAND	199,921	0.5	97	211,985	0.6	103
BRANDON	1,312,969	1.1	140	97,491	0.1	10
DSFM	429,683	0.4	71	273,649	0.3	45
EVERGREEN	129,544	0.6	92	9,778	0.0	7
FLIN FLON	108,851	0.6	132	25,923	0.2	31
FORT LA BOSSE	49,990	0.2	33	1,500	0.0	1
FRONTIER	1,481,644	0.9	234	2,682,130	1.6	424
GARDEN VALLEY	635,021	1.1	150	412,816	0.7	97
HANOVER	553,219	0.5	66	258,638	0.2	31
INTERLAKE	355,000	0.9	123	195,951	0.5	68
KELSEY	68,220	0.3	47			
LAKESHORE	144,964	0.9	149	20,649	0.1	21
LORD SELKIRK	226,510	0.3	60	268,528	0.4	71
LOUIS RIEL	1,427,200	0.6	83	789,088	0.3	46
MOUNTAIN VIEW	650,365	1.4	209	24,898	0.1	8
MYSTERY LAKE	182,247	0.4	64			
PARK WEST	305,095	0.9	144			
PEMBINA TRAILS	1,590,101	0.8	96	947,832	0.5	57
PINE CREEK	118,550	0.6	111	3,712	0.0	3
PORTAGE LA PRAIRIE	484,954	1.0	148	743,791	1.5	226
PRAIRIE ROSE	233,589	0.7	103	1,503	0.0	1
PRAIRIE SPIRIT	149,865	0.5	72	805	0.0	0
RED RIVER VALLEY	281,804	0.8	124	152,867	0.4	67
RIVER EAST TRANSCONA	1,637,020	0.7	92	692,700	0.3	39
ROLLING RIVER	126,165	0.5	73	37,961	0.1	22
SEINE RIVER	237,962	0.4	50	120,858	0.2	25
SEVEN OAKS	1,210,197	0.7	101	2,315,872	1.3	193
SOUTHWEST HORIZON	101,633	0.4	71	26,347	0.1	18
ST. JAMES-ASSINIBOIA	1,620,786	1.4	202	452,669	0.4	56
SUNRISE	389,241	0.5	84	84,234	0.1	18
SWAN VALLEY	163,217	0.7	115	36,461	0.1	26
TURTLE MOUNTAIN	110,698	0.7	105	85,580	0.6	81
TURTLE RIVER	36,319	0.3	59	69,333	0.6	113
WESTERN	112,510	0.4	53	267,534	1.0	125
WINNIPEG	1,941,827	0.4	70	3,063,686	0.7	110
PROVINCE	18,952,183	0.7	101	14,414,250	0.5	77
WHITESHELL	39,671	1.0	203	67,698	1.7	347

(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 Actual

DIVISION / DISTRICT	FUNCTION 700: TRANSPORTATION OF PUPILS					
	ADMINISTRATION		REGULAR		ALLOWANCES IN LIEU OF TRANSPORTATION	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	95,484	0.4	1,248,669	4.6	4,977	0.0
BORDER LAND	152,535	0.4	2,498,973	6.7		
BRANDON	250,144	0.2	2,477,987	2.0	980	0.0
DSFM	269,942	0.3	10,713,631	10.0	264,546	0.2
EVERGREEN	212,261	1.0	1,545,989	6.9	4,286	0.0
FLIN FLON			410,333	2.4		
FORT LA BOSSE	78,657	0.4	1,704,599	7.9		
FRONTIER	381,632	0.2	8,606,790	5.2	71,796	0.0
GARDEN VALLEY	149,637	0.3	3,229,138	5.7	16,866	0.0
HANOVER	303,736	0.3	3,613,450	3.5	375	0.0
INTERLAKE	179,164	0.4	2,436,023	5.8		
KELSEY	70,330	0.3	427,504	1.8	1,689	0.0
LAKESHORE	121,670	0.7	1,568,104	9.6		
LORD SELKIRK	216,900	0.3	2,827,497	4.3		
LOUIS RIEL	498,122	0.2	5,403,332	2.3		
MOUNTAIN VIEW	231,314	0.5	2,920,597	6.1	1,800	0.0
MYSTERY LAKE			57,500	0.1	187,828	0.4
PARK WEST	54,200	0.2	1,869,500	5.7		
PEMBINA TRAILS	609,538	0.3	2,867,988	1.4	26,350	0.0
PINE CREEK	142,129	0.8	1,365,970	7.3		
PORTAGE LA PRAIRIE	151,263	0.3	1,193,761	2.5		
PRAIRIE ROSE	184,190	0.5	2,586,286	7.3	414	0.0
PRAIRIE SPIRIT	132,622	0.4	2,446,880	7.8		
RED RIVER VALLEY	192,985	0.5	2,768,269	7.7	33,058	0.1
RIVER EAST TRANSCONA	534,776	0.2	5,103,582	2.2		
ROLLING RIVER	70,659	0.3	1,865,558	7.0	6,488	0.0
SEINE RIVER	241,112	0.4	3,673,094	5.8		
SEVEN OAKS	349,256	0.2	4,526,216	2.6		
SOUTHWEST HORIZON	123,540	0.5	1,873,136	7.6		
ST. JAMES-ASSINIBOIA	171,208	0.1	2,523,694	2.1		
SUNRISE	450,028	0.6	5,203,425	6.9	563	0.0
SWAN VALLEY	141,885	0.6	1,466,707	6.0		
TURTLE MOUNTAIN	77,555	0.5	1,083,258	7.0		
TURTLE RIVER	41,544	0.3	1,276,317	10.4	543	0.0
WESTERN	106,318	0.4	997,753	3.6	19,109	0.1
WINNIPEG	745,482	0.2	6,977,392	1.5		
PROVINCE	7,731,818	0.3	103,358,902	3.7	641,668	0.0
WHITESHELL						

Analysis of Expense by Program (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 700: TRANSPORTATION OF PUPILS			
	BOARDING OF STUDENTS		FIELD TRIPS AND OTHER	
	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS			191,585	0.7
BORDER LAND			296,344	0.8
BRANDON			114,964	0.1
DSFM			830,671	0.8
EVERGREEN			109,590	0.5
FLIN FLON			157,055	0.9
FORT LA BOSSE			22,054	0.1
FRONTIER	3,343,152	2.0	1,531,796	0.9
GARDEN VALLEY			7,061	0.0
HANOVER			656,014	0.6
INTERLAKE			184,457	0.4
KELSEY			38,456	0.2
LAKESHORE				
LORD SELKIRK			11,284	0.0
LOUIS RIEL			107,692	0.0
MOUNTAIN VIEW			231,586	0.5
MYSTERY LAKE			187,291	0.4
PARK WEST				
PEMBINA TRAILS			768,747	0.4
PINE CREEK			17,818	0.1
PORTAGE LA PRAIRIE			32,534	0.1
PRAIRIE ROSE			61,971	0.2
PRAIRIE SPIRIT			84,847	0.3
RED RIVER VALLEY			179,762	0.5
RIVER EAST TRANSCONA			150,701	0.1
ROLLING RIVER			95,405	0.4
SEINE RIVER			48,614	0.1
SEVEN OAKS			465,888	0.3
SOUTHWEST HORIZON			27,656	0.1
ST. JAMES-ASSINIBOIA			121,397	0.1
SUNRISE			185,388	0.2
SWAN VALLEY			137,753	0.6
TURTLE MOUNTAIN			10,463	0.1
TURTLE RIVER			42,668	0.3
WESTERN			78,822	0.3
WINNIPEG			594,588	0.1
PROVINCE	3,343,152	0.1	7,782,922	0.3
WHITESHELL			61,425	1.5

Analysis of Expense by Program (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 800: OPERATIONS AND MAINTENANCE					
	ADMINISTRATION		SCHOOL BUILDINGS			
			MAINTENANCE		REPAIRS	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	85,123	0.3	2,002,216	7.4	232,136	0.9
BORDER LAND	137,326	0.4	2,965,437	7.9	413,897	1.1
BRANDON	418,085	0.3	8,313,744	6.8	582,395	0.5
DSFM	437,832	0.4	10,062,264	9.4	251,291	0.2
EVERGREEN	44,353	0.2	2,350,782	10.5	560,911	2.5
FLIN FLON	115,821	0.7	2,198,513	12.9	126,517	0.7
FORT LA BOSSE	78,232	0.4	1,803,528	8.4	132,682	0.6
FRONTIER	1,127,359	0.7	22,417,515	13.5	2,561,474	1.5
GARDEN VALLEY	134,823	0.2	5,461,100	9.6	23,212	0.0
HANOVER	237,390	0.2	8,489,830	8.2	561,196	0.5
INTERLAKE	203,782	0.5	3,221,561	7.7	250,551	0.6
KELSEY	73,724	0.3	2,601,837	11.2	57,213	0.2
LAKESHORE	71,834	0.4	1,346,336	8.2	101,732	0.6
LORD SELKIRK	137,915	0.2	5,848,782	9.0	237,247	0.4
LOUIS RIEL	757,733	0.3	20,822,560	8.9	811,605	0.3
MOUNTAIN VIEW	168,523	0.4	5,264,809	11.0	388,782	0.8
MYSTERY LAKE	223,778	0.5	5,227,461	11.3	295,696	0.6
PARK WEST	57,704	0.2	3,347,008	10.1	109,177	0.3
PEMBINA TRAILS	1,242,104	0.6	18,316,912	8.9	819,720	0.4
PINE CREEK	158,800	0.8	1,383,665	7.4	107,925	0.6
PORTAGE LA PRAIRIE	147,529	0.3	3,953,360	8.2	188,666	0.4
PRAIRIE ROSE	170,665	0.5	3,311,608	9.4	120,656	0.3
PRAIRIE SPIRIT	135,354	0.4	3,065,142	9.8	183,296	0.6
RED RIVER VALLEY	76,790	0.2	2,525,477	7.0	398,774	1.1
RIVER EAST TRANSCONA	1,164,756	0.5	20,141,919	8.9	263,294	0.1
ROLLING RIVER	75,450	0.3	2,925,078	11.0	112,704	0.4
SEINE RIVER	163,534	0.3	4,720,179	7.5	580,727	0.9
SEVEN OAKS	663,611	0.4	12,537,506	7.3	534,314	0.3
SOUTHWEST HORIZON	121,460	0.5	2,280,230	9.3	132,008	0.5
ST. JAMES-ASSINIBOIA	544,376	0.5	9,132,430	7.6	1,075,013	0.9
SUNRISE	204,276	0.3	6,276,819	8.3	331,128	0.4
SWAN VALLEY	123,301	0.5	1,952,872	7.9	129,123	0.5
TURTLE MOUNTAIN	78,833	0.5	807,726	5.2	79,578	0.5
TURTLE RIVER	37,059	0.3	1,124,415	9.2	90,090	0.7
WESTERN	100,746	0.4	1,957,280	7.1	133,943	0.5
WINNIPEG	1,351,992	0.3	46,007,994	10.2	6,635,500	1.5
PROVINCE	11,071,973	0.4	256,165,895	9.1	19,614,173	0.7
WHITESHELL	22,197	0.5	623,919	15.2		

Analysis of Expense by Program (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 800: OPERATIONS AND MAINTENANCE			
	OTHER BUILDINGS		GROUNDS	
	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	83,821	0.3	27,019	0.1
BORDER LAND	267,454	0.7	99,265	0.3
BRANDON	363,112	0.3	183,670	0.2
DSFM	374,703	0.3	671,857	0.6
EVERGREEN	134,016	0.6	127,124	0.6
FLIN FLON	18,459	0.1	23,305	0.1
FORT LA BOSSE	103,234	0.5	69,572	0.3
FRONTIER	4,893,689	2.9	63,413	0.0
GARDEN VALLEY	113,021	0.2	194,675	0.3
HANOVER	145,105	0.1	381,736	0.4
INTERLAKE	151,067	0.4	109,373	0.3
KELSEY	75,528	0.3	8,031	0.0
LAKESHORE	50,010	0.3	30,165	0.2
LORD SELKIRK	166,888	0.3	53,727	0.1
LOUIS RIEL	704,000	0.3	413,614	0.2
MOUNTAIN VIEW	131,889	0.3	100,580	0.2
MYSTERY LAKE	146,517	0.3	97,121	0.2
PARK WEST	72,971	0.2	113,707	0.3
PEMBINA TRAILS	413,108	0.2	1,018,710	0.5
PINE CREEK	42,311	0.2	68,453	0.4
PORTAGE LA PRAIRIE	165,234	0.3	194,118	0.4
PRAIRIE ROSE	227,221	0.6	194,945	0.6
PRAIRIE SPIRIT	97,983	0.3	28,871	0.1
RED RIVER VALLEY	172,892	0.5	177,988	0.5
RIVER EAST TRANSCONA	649,041	0.3	489,455	0.2
ROLLING RIVER	264,421	1.0	98,007	0.4
SEINE RIVER	119,158	0.2	166,356	0.3
SEVEN OAKS	788,886	0.5	424,669	0.2
SOUTHWEST HORIZON	70,186	0.3	92,800	0.4
ST. JAMES-ASSINIBOIA	548,122	0.5	418,959	0.4
SUNRISE	365,665	0.5	569,610	0.8
SWAN VALLEY	158,605	0.6	138,137	0.6
TURTLE MOUNTAIN	157,410	1.0	3,990	0.0
TURTLE RIVER	46,543	0.4	46,952	0.4
WESTERN	45,168	0.2	59,995	0.2
WINNIPEG	2,488,450	0.6	1,788,601	0.4
PROVINCE	14,815,888	0.5	8,748,570	0.3
WHITESHELL			18,265	0.4

Analysis of Expense by Program (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FUNCTION 900: FISCAL					
	INTEREST AND BANK CHARGES		BAD DEBT		HEALTH AND EDUCATION LEVY	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	29,470	0.1			453,522	1.7
BORDER LAND	140,988	0.4			601,090	1.6
BRANDON	9,029	0.0	216	0.0	1,994,272	1.6
DSFM	937	0.0	5,628	0.0	1,578,045	1.5
EVERGREEN	65,299	0.3			337,904	1.5
FLIN FLON	2,357	0.0			244,402	1.4
FORT LA BOSSE	113,739	0.5			307,483	1.4
FRONTIER	15,332	0.0			1,430,026	0.9
GARDEN VALLEY	8,634	0.0			920,230	1.6
HANOVER	374,469	0.4			1,682,628	1.6
INTERLAKE	97,177	0.2			692,874	1.7
KELSEY	6,866	0.0			372,691	1.6
LAKESHORE	3,054	0.0			251,130	1.5
LORD SELKIRK	242,626	0.4			1,074,569	1.7
LOUIS RIEL	250,326	0.1	5,549	0.0	3,739,826	1.6
MOUNTAIN VIEW	133,996	0.3	54,162	0.1	732,523	1.5
MYSTERY LAKE	5,702	0.0			690,329	1.5
PARK WEST	117,954	0.4			460,093	1.4
PEMBINA TRAILS	637,249	0.3			3,175,810	1.5
PINE CREEK	47,239	0.3			309,774	1.6
PORTAGE LA PRAIRIE	12,356	0.0			764,362	1.6
PRAIRIE ROSE	157,638	0.4			554,118	1.6
PRAIRIE SPIRIT	87,467	0.3			500,329	1.6
RED RIVER VALLEY	165,213	0.5			561,178	1.6
RIVER EAST TRANSCONA	288,536	0.1			3,348,149	1.5
ROLLING RIVER	173,480	0.7			407,148	1.5
SEINE RIVER	213,405	0.3	2,611	0.0	889,221	1.4
SEVEN OAKS	336,430	0.2	20,088	0.0	2,717,086	1.6
SOUTHWEST HORIZON					376,979	1.5
ST. JAMES-ASSINIBOIA	120,506	0.1			1,988,961	1.7
SUNRISE	786,604	1.0	1,300	0.0	1,141,925	1.5
SWAN VALLEY	4,858	0.0			392,584	1.6
TURTLE MOUNTAIN	94,144	0.6			247,544	1.6
TURTLE RIVER	9,897	0.1			180,902	1.5
WESTERN	81,252	0.3			441,868	1.6
WINNIPEG	272,328	0.1			7,617,874	1.7
PROVINCE	5,106,557	0.2	89,554	0.0	43,179,449	1.5
WHITESHELL	2,509	0.1			25,555	0.6

Analysis of Transportation Expenses

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	REGULAR TRANSPORTATION (PROGRAM 720)						
	AMOUNT	TRANSPORTED PUPILS	PER PUPIL	TOTAL KM (ROUTES)	COST PER KM	LOADED KM	COST PER KM
BEAUTIFUL PLAINS	1,248,669	725	1,722	589,248	2.12	457,473	2.73
BORDER LAND	2,498,973	1,591	1,571	1,110,048	2.25	675,552	3.70
BRANDON	2,477,987	3,080	805	838,477	2.96	525,179	4.72
DSFM	10,713,631	4,563	2,348	3,387,804	3.16	1,782,066	6.01
EVERGREEN	1,545,989	981	1,576	4,290	360.37	2,361	654.80
FLIN FLON	410,333	181	2,267	63,426	6.47	40,176	10.21
FORT LA BOSSE	1,704,599	714	2,387	1,050,952	1.62	649,152	2.63
FRONTIER	8,606,790	5,070	1,698	1,405,000	6.13	880,000	9.78
GARDEN VALLEY	3,229,138	2,350	1,374	839,821	3.85	485,218	6.66
HANOVER	3,613,450	4,772	757	1,355,554	2.67	799,527	4.52
INTERLAKE	2,436,023	1,862	1,308	964,405	2.53	509,120	4.78
KELSEY	427,504	341	1,254	169,537	2.52	103,411	4.13
LAKESHORE	1,568,104	628	2,497	859,692	1.82	513,918	3.05
LORD SELKIRK	2,827,497	2,445	1,156	972,946	2.91	708,526	3.99
LOUIS RIEL	5,403,332	3,501	1,543	906,315	5.96	466,385	11.59
MOUNTAIN VIEW	2,920,597	1,533	1,905	1,226,708	2.38	929,902	3.14
MYSTERY LAKE	57,500						
PARK WEST	1,869,500	848	2,205	1,039,219	1.80	682,657	2.74
PEMBINA TRAILS	2,867,988	3,122	919	616,616	4.65	388,472	7.38
PINE CREEK	1,365,970	710	1,924	610,229	2.24	462,929	2.95
PORTAGE LA PRAIRIE	1,193,761	1,610	741	587,216	2.03	394,548	3.03
PRAIRIE ROSE	2,586,286	1,549	1,670	1,192,650	2.17	731,575	3.54
PRAIRIE SPIRIT	2,446,880	1,109	2,206	1,452,846	1.68	891,312	2.75
RED RIVER VALLEY	2,768,269	1,376	2,012	1,360,341	2.03	926,887	2.99
RIVER EAST TRANSCONA	5,103,582	3,890	1,312	1,115,799	4.57	510,555	10.00
ROLLING RIVER	1,865,558	927	2,012	831,918	2.24	530,883	3.51
SEINE RIVER	3,673,094	2,458	1,494	1,390,221	2.64	817,564	4.49
SEVEN OAKS	4,526,216	2,952	1,533	858,220	5.27	473,760	9.55
SOUTHWEST HORIZON	1,873,136	680	2,755	955,296	1.96	568,788	3.29
ST. JAMES-ASSINIBOIA	2,523,694	1,611	1,567	561,216	4.50	278,360	9.07
SUNRISE	5,203,425	3,660	1,422	2,208,724	2.36	1,369,279	3.80
SWAN VALLEY	1,466,707	1,231	1,191	747,980	1.96	642,035	2.28
TURTLE MOUNTAIN	1,083,258	468	2,315	586,440	1.85	397,379	2.73
TURTLE RIVER	1,276,317	388	3,289	637,980	2.00	464,246	2.75
WESTERN	997,753	1,150	868	296,740	3.36	187,220	5.33
WINNIPEG	6,977,392	1,884	3,703	949,975	7.34	572,575	12.19
PROVINCE	103,358,902	65,960	1,567	33,743,849	3.06	20,818,990	4.96
WHITESHELL		N/A		N/A		N/A	

Analysis of Transportation Expenses (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	ADMINISTRATION, REGULAR AND OTHER (PROGRAMS 710, 720 AND 790)		
	AMOUNT	TOTAL KM (LOG BOOK)	COST PER KM
BEAUTIFUL PLAINS	1,535,738	658,725	2.33
BORDER LAND	2,947,852	1,113,977	2.65
BRANDON	2,843,095	861,657	3.30
DSFM	11,814,244	N/A	
EVERGREEN	1,867,840	4,290	435.39
FLIN FLON	567,388	108,859	5.21
FORT LA BOSSE	1,805,310	1,103,362	1.64
FRONTIER	10,520,218	1,520,000	6.92
GARDEN VALLEY	3,385,836	862,954	3.92
HANOVER	4,573,200	1,581,031	2.89
INTERLAKE	2,799,644	981,915	2.85
KELSEY	536,290	162,841	3.29
LAKESHORE	1,689,774	770,875	2.19
LORD SELKIRK	3,055,681	972,946	3.14
LOUIS RIEL	6,009,146	1,147,496	5.24
MOUNTAIN VIEW	3,383,497	1,301,708	2.60
MYSTERY LAKE	244,791	N/A	
PARK WEST	1,923,700	979,590	1.96
PEMBINA TRAILS	4,246,273	830,529	5.11
PINE CREEK	1,525,917	654,415	2.33
PORTAGE LA PRAIRIE	1,377,558	506,800	2.72
PRAIRIE ROSE	2,832,447	1,156,849	2.45
PRAIRIE SPIRIT	2,664,349	1,380,054	1.93
RED RIVER VALLEY	3,141,016	1,407,896	2.23
RIVER EAST TRANSCONA	5,789,059	1,616,639	3.58
ROLLING RIVER	2,031,622	861,016	2.36
SEINE RIVER	3,962,820	1,454,206	2.73
SEVEN OAKS	5,341,360	1,155,655	4.62
SOUTHWEST HORIZON	2,024,332	922,499	2.19
ST. JAMES-ASSINIBOIA	2,816,299	639,323	4.41
SUNRISE	5,838,841	2,274,557	2.57
SWAN VALLEY	1,746,345	594,501	2.94
TURTLE MOUNTAIN	1,171,276	584,842	2.00
TURTLE RIVER	1,360,529	708,364	1.92
WESTERN	1,182,893	352,106	3.36
WINNIPEG	8,317,462	1,522,550	5.46
PROVINCE	118,873,642	32,755,026	3.63
WHITESHELL	61,425	N/A	

Analysis of Operations and Maintenance Expenses for School Buildings

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	MAINTENANCE				REPAIRS AND REPLACEMENTS	
	AMOUNT	COST PER PUPIL	COST PER SQ FT ⁽¹⁾	SQ FT PER PUPIL ⁽²⁾	AMOUNT	COST PER SQ FT ⁽¹⁾
BEAUTIFUL PLAINS	2,002,216	921	6.53	141	232,136	0.76
BORDER LAND	2,965,437	1,438	6.96	207	413,897	0.97
BRANDON	8,313,744	889	7.38	120	582,395	0.52
DSFM	10,062,264	1,670	9.31	179	251,291	0.23
EVERGREEN	2,350,782	1,666	8.07	206	560,911	1.93
FLIN FLON	2,198,513	2,662	10.48	254	126,517	0.60
FORT LA BOSSE	1,803,528	1,183	6.83	173	132,682	0.50
FRONTIER	22,417,515	3,544	17.42	203	2,561,474	1.99
GARDEN VALLEY	5,461,100	1,288	7.65	168	23,212	0.03
HANOVER	8,489,830	1,008	7.57	133	561,196	0.50
INTERLAKE	3,221,561	1,116	7.19	155	250,551	0.56
KELSEY	2,601,837	1,797	7.63	235	57,213	0.17
LAKESHORE	1,346,336	1,381	5.77	239	101,732	0.44
LORD SELKIRK	5,848,782	1,549	8.23	188	237,247	0.33
LOUIS RIEL	20,822,560	1,214	8.99	135	811,605	0.35
MOUNTAIN VIEW	5,264,809	1,692	6.84	247	388,782	0.51
MYSTERY LAKE	5,227,461	1,849	11.17	166	295,696	0.63
PARK WEST	3,347,008	1,585	7.53	210	109,177	0.25
PEMBINA TRAILS	18,316,912	1,108	9.89	112	819,720	0.44
PINE CREEK	1,383,665	1,293	6.60	196	107,925	0.51
PORTAGE LA PRAIRIE	3,953,360	1,203	6.67	180	188,666	0.32
PRAIRIE ROSE	3,311,608	1,461	8.64	169	120,656	0.31
PRAIRIE SPIRIT	3,065,142	1,467	6.32	232	183,296	0.38
RED RIVER VALLEY	2,525,477	1,115	6.61	169	398,774	1.04
RIVER EAST TRANSCONA	20,141,919	1,135	8.12	140	263,294	0.11
ROLLING RIVER	2,925,078	1,691	9.11	186	112,704	0.35
SEINE RIVER	4,720,179	991	7.82	127	580,727	0.96
SEVEN OAKS	12,537,506	1,047	8.64	121	534,314	0.37
SOUTHWEST HORIZON	2,280,230	1,591	7.24	220	132,008	0.42
ST. JAMES-ASSINIBOIA	9,132,430	1,137	6.24	182	1,075,013	0.73
SUNRISE	6,276,819	1,360	8.31	164	331,128	0.44
SWAN VALLEY	1,952,872	1,380	6.72	205	129,123	0.44
TURTLE MOUNTAIN	807,726	764	4.42	173	79,578	0.44
TURTLE RIVER	1,124,415	1,827	6.14	297	90,090	0.49
WESTERN	1,957,280	914	8.55	107	133,943	0.59
WINNIPEG	46,007,994	1,654	8.98	184	6,635,500	1.29
PROVINCE	256,165,895	1,366	8.59	159	19,614,173	0.66
WHITESHELL	623,919	3,200	8.54	375		

(1) Based on area (square footage) of active school buildings as at September 30, 2023. 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 Actual

DIVISION / DISTRICT	INFORMATION TECHNOLOGY EXPENSES ⁽¹⁾								
	SALARIES			SERVICES			EQUIPMENT ⁽²⁾		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	209,208	0.8	96	183,845	0.7	85	192,705	0.7	89
BORDER LAND	344,348	0.9	167	370,363	1.0	180	610,947	1.6	296
BRANDON	514,840	0.4	55	938,865	0.8	100	1,306,548	1.1	140
DSFM	364,154	0.3	60	1,060,533	1.0	176	247,212	0.2	41
EVERGREEN	155,168	0.7	110	227,561	1.0	161	20,964	0.1	15
FLIN FLON	32,613	0.2	39	183,177	1.1	222	203,001	1.2	246
FORT LA BOSSE	73,512	0.3	48	144,501	0.7	95	125,929	0.6	83
FRONTIER	393,681	0.2	62				2,230,431	1.3	353
GARDEN VALLEY	590,777	1.0	139	284,494	0.5	67	631,641	1.1	149
HANOVER	803,885	0.8	95	522,494	0.5	62	2,181,522	2.1	259
INTERLAKE	301,722	0.7	105	168,342	0.4	58	387,695	0.9	134
KELSEY	128,965	0.6	89	84,490	0.4	58	98,839	0.4	68
LAKESHORE	106,718	0.7	109	46,618	0.3	48	205,814	1.3	211
LORD SELKIRK	469,170	0.7	124	377,709	0.6	100	1,107,146	1.7	293
LOUIS RIEL	1,044,363	0.4	61	2,503,721	1.1	146	1,574,828	0.7	92
MOUNTAIN VIEW	484,635	1.0	156	588,247	1.2	189	295,920	0.6	95
MYSTERY LAKE	189,544	0.4	67	243,252	0.5	86	305,211	0.7	108
PARK WEST	310,340	0.9	147	98,344	0.3	47	349,679	1.1	166
PEMBINA TRAILS	1,698,681	0.8	103	1,570,173	0.8	95	1,911,919	0.9	116
PINE CREEK	208,103	1.1	194	114,649	0.6	107	125,478	0.7	117
PORTAGE LA PRAIRIE	452,667	0.9	138	330,907	0.7	101	338,787	0.7	103
PRAIRIE ROSE	316,466	0.9	140	7,549	0.0	3	442,579	1.3	195
PRAIRIE SPIRIT	291,591	0.9	140	342,099	1.1	164	246,562	0.8	118
RED RIVER VALLEY	260,735	0.7	115	289,729	0.8	128	473,428	1.3	209
RIVER EAST TRANSCONA	1,131,240	0.5	64	1,072,647	0.5	60	727,372	0.3	41
ROLLING RIVER	217,699	0.8	126	210,097	0.8	121	170,795	0.6	99
SEINE RIVER	342,561	0.5	72	780,150	1.2	164	620,724	1.0	130
SEVEN OAKS	316,958	0.2	26	1,045,437	0.6	87	1,349,314	0.8	113
SOUTHWEST HORIZON	151,079	0.6	105	157,877	0.6	110	249,715	1.0	174
ST. JAMES-ASSINIBOIA	728,972	0.6	91	681,712	0.6	85	855,745	0.7	107
SUNRISE	467,623	0.6	101	682,203	0.9	148	202,238	0.3	44
SWAN VALLEY	259,526	1.1	183	191,083	0.8	135	117,446	0.5	83
TURTLE MOUNTAIN	75,566	0.5	71	110,952	0.7	105	135,973	0.9	129
TURTLE RIVER	139,252	1.1	226	73,668	0.6	120	123,665	1.0	201
WESTERN	267,034	1.0	125	152,091	0.6	71	432,158	1.6	202
WINNIPEG	2,038,865	0.5	73	1,568,520	0.3	56	3,868,947	0.9	139
PROVINCE	15,882,261	0.6	85	17,408,099	0.6	93	24,468,877	0.9	130
WHITESHELL				66,475	1.6	341	22,166	0.5	114

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

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

Analysis of Information Technology Expenses (continued)

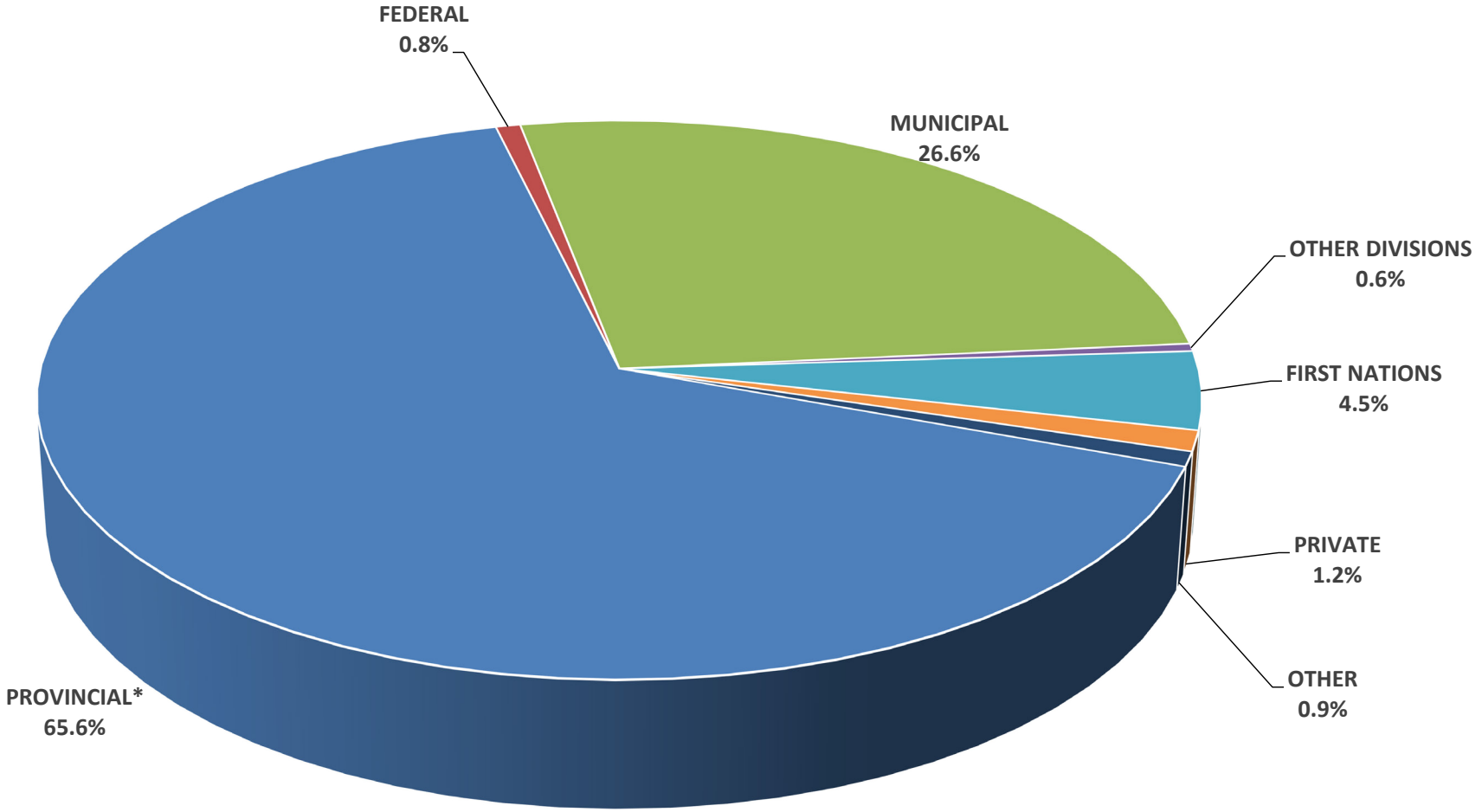
Operating Fund 2023/24 Actual

DIVISION / DISTRICT	INFORMATION TECHNOLOGY EXPENSES ⁽¹⁾					
	MANAGEMENT INFORMATION SERVICES ⁽²⁾			TOTAL		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	16,939	0.1	8	602,697	2.2	277
BORDER LAND	5,617	0.0	3	1,331,275	3.6	646
BRANDON	303,021	0.2	32	3,063,274	2.5	328
DSFM	127,674	0.1	21	1,799,573	1.7	299
EVERGREEN				403,693	1.8	286
FLIN FLON	35,743	0.2	43	454,534	2.7	550
FORT LA BOSSE	93,950	0.4	62	437,892	2.0	287
FRONTIER	1,106,452	0.7	175	3,730,564	2.2	590
GARDEN VALLEY	164,768	0.3	39	1,671,680	2.9	394
HANOVER	87,359	0.1	10	3,595,260	3.5	427
INTERLAKE	54,078	0.1	19	911,837	2.2	316
KELSEY	52,179	0.2	36	364,473	1.6	252
LAKESHORE	20,253	0.1	21	379,403	2.3	389
LORD SELKIRK	170,179	0.3	45	2,124,204	3.3	563
LOUIS RIEL	1,303,959	0.6	76	6,426,871	2.7	375
MOUNTAIN VIEW	28,963	0.1	9	1,397,765	2.9	449
MYSTERY LAKE	244,991	0.5	87	982,998	2.1	348
PARK WEST	90,004	0.3	43	848,367	2.6	402
PEMBINA TRAILS	1,252,858	0.6	76	6,433,631	3.1	389
PINE CREEK	26,077	0.1	24	474,307	2.5	443
PORTAGE LA PRAIRIE	56,172	0.1	17	1,178,533	2.5	358
PRAIRIE ROSE	62,795	0.2	28	829,389	2.3	366
PRAIRIE SPIRIT	49,620	0.2	24	929,872	3.0	445
RED RIVER VALLEY	53,036	0.1	23	1,076,928	3.0	475
RIVER EAST TRANSCONA	905,500	0.4	51	3,836,759	1.7	216
ROLLING RIVER	32,670	0.1	19	631,261	2.4	365
SEINE RIVER	320,020	0.5	67	2,063,455	3.3	433
SEVEN OAKS	702,086	0.4	59	3,413,795	2.0	285
SOUTHWEST HORIZON	53,898	0.2	38	612,569	2.5	427
ST. JAMES-ASSINIBOIA	431,032	0.4	54	2,697,461	2.3	336
SUNRISE	134,492	0.2	29	1,486,556	2.0	322
SWAN VALLEY	26,330	0.1	19	594,385	2.4	420
TURTLE MOUNTAIN	16,331	0.1	15	338,822	2.2	321
TURTLE RIVER	10,107	0.1	16	346,692	2.8	563
WESTERN	76,564	0.3	36	927,847	3.4	433
WINNIPEG	1,213,807	0.3	44	8,690,139	1.9	312
PROVINCE	9,329,524	0.3	50	67,088,761	2.4	358
WHITESHELL				88,641	2.2	455

(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 Actual

DIVISION / DISTRICT	% OF OPERATING FUND REVENUES						
	GOVERNMENTS			OTHER SCHOOL DIVISIONS	FIRST NATIONS	PRIVATE ORG.'S & INDIVIDUALS	OTHER
	PROVINCIAL ⁽¹⁾	FEDERAL	MUNICIPAL				
BEAUTIFUL PLAINS	74.6	0.1	24.3	0.1		0.1	0.7
BORDER LAND	68.6	0.2	25.8	1.0	3.3	0.3	0.9
BRANDON	69.2	0.0	28.4	0.4	0.4	0.9	0.7
DSFM	73.5	0.4	22.9	2.4		0.2	0.8
EVERGREEN	54.7		42.6		0.3		2.4
FLIN FLON	75.9		20.2	1.9	0.1	1.0	1.0
FORT LA BOSSE	59.6		33.7	0.1	6.0		0.6
FRONTIER	31.7	1.1	2.0	0.0	61.5	3.6	0.1
GARDEN VALLEY	72.5		24.6	0.6		0.0	2.3
HANOVER	75.2	2.7	20.6	0.2		0.6	0.6
INTERLAKE	74.2		24.5	0.1		0.4	0.8
KELSEY	82.1	4.5	11.7	0.0	0.5		1.2
LAKESHORE	75.5	1.6	18.9	0.4	1.5	0.9	1.3
LORD SELKIRK	65.5	1.8	30.0	0.2	0.6	1.0	0.9
LOUIS RIEL	66.9	0.1	27.6	0.2	0.0	3.7	1.5
MOUNTAIN VIEW	72.2		22.9	0.9	2.3	1.3	0.3
MYSTERY LAKE	83.5	0.5	12.7	0.2	0.7	0.5	1.9
PARK WEST	52.1	0.4	20.1	0.1	26.7	0.4	0.3
PEMBINA TRAILS	63.2	0.0	33.8	0.2	0.1	1.7	1.1
PINE CREEK	66.9	0.2	31.4	0.3	0.5		0.7
PORTAGE LA PRAIRIE	64.6		27.4	0.3	6.5	0.2	0.9
PRAIRIE ROSE	66.7	0.4	32.1	0.3		0.0	0.5
PRAIRIE SPIRIT	67.7	0.0	29.0	0.2	1.3	1.0	0.8
RED RIVER VALLEY	56.8	0.1	37.0	4.3	0.3	0.7	0.8
RIVER EAST TRANSCONA	63.5	0.3	34.2	0.1	0.0	1.1	0.7
ROLLING RIVER	62.9	0.4	29.7	0.3	5.8	0.2	0.7
SEINE RIVER	77.9	0.0	20.7	0.5	0.1	0.2	0.5
SEVEN OAKS	70.7	1.3	25.0	0.8	0.3	1.3	0.6
SOUTHWEST HORIZON	60.3		38.9	0.2			0.6
ST. JAMES-ASSINIBOIA	58.8	0.0	37.6	0.1	0.1	1.8	1.6
SUNRISE	66.1	0.0	32.6	0.2	0.8	0.1	0.3
SWAN VALLEY	65.9	7.7	20.2	0.1	3.2	1.5	1.4
TURTLE MOUNTAIN	67.4	0.0	31.9	0.3		0.1	0.3
TURTLE RIVER	77.8	1.1	19.6	0.4	0.4		0.6
WESTERN	76.8	0.1	21.4	0.2		0.9	0.6
WINNIPEG	68.2	1.6	28.0	0.5	0.3	0.6	0.8
PROVINCE	65.6	0.8	26.6	0.4	4.5	1.2	0.9
WHITESHELL	34.9		59.7	0.8		1.5	3.0

(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 84.4% in 2023/24. See page viii for more information.

Analysis of Operating Fund Revenue

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	PROVINCIAL GOVERNMENT									
	EDUCATION					EDUCATION PROPERTY TAX CREDIT ⁽⁵⁾	SCHOOL TAX REBATE	OTHER PROVINCIAL REVENUE ⁽⁶⁾	TOTAL PROVINCIAL REVENUE	% OPERATING FUND REVENUE ⁽⁷⁾
	FUNDING OF SCHOOLS PROGRAM ⁽¹⁾	TAX INCENTIVE GRANT ⁽²⁾	PROPERTY TAX OFFSET GRANT ⁽³⁾	OTHER REVENUE ⁽⁴⁾	TOTAL					
BEAUTIFUL PLAINS	13,175,247	252,166	596,979	2,827,236	16,851,628	897,732	2,191,182	43,218	19,983,760	74.6
BORDER LAND	14,271,372	2,562,850	1,109,209	3,141,650	21,085,081	1,245,854	3,906,665	429,919	26,667,519	68.6
BRANDON	58,797,376	909,001	2,418,624	10,049,597	72,174,598	3,774,697	9,828,620	25,088	85,803,003	69.2
DSFM	38,948,378	1,129,569	1,113,458	28,040,263	69,231,668	3,157,794	8,475,645	500,657	81,365,764	73.5
EVERGREEN	7,423,940	1,501,499	797,708	1,640,297	11,363,444	1,441,651			12,805,095	54.7
FLIN FLON	9,824,450	376,357	251,285	1,540,951	11,993,043	419,461	694,555	94,270	13,201,329	75.9
FORT LA BOSSE	7,312,105	458,758	626,354	2,164,929	10,562,146	695,110	1,725,487	139,285	13,122,028	59.6
FRONTIER	42,306,871	159,237	179,574	10,093,752	52,739,434	289,293		1,246,497	54,275,224	31.7
GARDEN VALLEY	28,528,166	323,087	1,256,740	4,685,467	34,793,460	1,817,817	4,242,588	45,562	40,899,427	72.5
HANOVER	56,319,544	747,252	2,294,347	8,900,738	68,261,881	3,567,068	9,433,878		81,262,827	75.2
INTERLAKE	15,424,039	808,470	1,280,899	3,748,039	21,261,447	1,890,607	8,124,146		31,276,200	74.2
KELSEY	13,740,425	154,704	719,655	2,802,590	17,417,374	451,730	927,949	685,503	19,482,556	82.1
LAKESHORE	8,699,090	414,194	333,928	1,490,211	10,937,423	555,395	1,293,187	281,979	13,067,984	75.5
LORD SELKIRK	21,508,582	2,534,539	2,082,440	4,498,901	30,624,462	3,099,518	8,936,128	784,544	43,444,652	65.5
LOUIS RIEL	89,386,144	2,910,676	6,324,643	16,941,624	115,563,087	10,461,913	28,483,169	527,256	155,035,425	66.9
MOUNTAIN VIEW	22,682,522	345,180	1,088,497	3,942,726	28,058,925	1,730,136	4,903,971	61,100	34,754,132	72.2
MYSTERY LAKE	33,361,168	524,042	236,479	3,608,090	37,729,779	666,015	2,238,605	74,325	40,708,724	83.5
PARK WEST	9,559,213	734,567	602,855	3,621,747	14,518,382	907,407	2,450,051		17,875,840	52.1
PEMBINA TRAILS	69,479,102	2,413,034	6,903,885	14,192,649	92,988,670	10,363,512	29,301,931	23,215	132,677,328	63.2
PINE CREEK	6,737,898	312,067	509,512	1,374,874	8,934,351	534,628	1,930,041	22,476	11,421,496	66.9
PORTAGE LA PRAIRIE	19,851,775	269,506	1,177,653	4,573,196	25,872,130	1,688,640	4,004,478	120,996	31,686,244	64.6
PRAIRIE ROSE	12,069,002	1,058,604	1,215,336	3,276,687	17,619,629	1,307,838	4,739,368	283,300	23,950,135	66.7
PRAIRIE SPIRIT	12,556,496	763,122	982,940	2,536,010	16,838,568	920,264	3,730,147	5,507	21,494,486	67.7
RED RIVER VALLEY	11,860,306	657,633		2,498,464	15,016,403	1,217,910	4,826,639	6,216	21,067,168	56.8
RIVER EAST TRANSCONA	106,844,429	730,607	5,899,002	18,645,759	132,119,797	14,198,611		1,839,408	148,157,816	63.5
ROLLING RIVER	9,041,390	717,685	817,725	2,143,062	12,719,862	1,163,074	3,200,884	268,910	17,352,730	62.9
SEINE RIVER	32,007,933	1,027,613	2,052,661	4,960,130	40,048,337	2,693,754	6,673,145	330,181	49,745,417	77.9
SEVEN OAKS	80,453,502	2,675,142		12,667,880	95,796,524	6,062,116	18,866,079	2,729,568	123,454,287	70.7
SOUTHWEST HORIZON	8,179,192	712,439	898,679	1,813,420	11,603,730	823,799	2,994,802	7,083	15,429,414	60.3
ST. JAMES-ASSINIBOIA	39,669,910	1,752,308	4,131,537	9,598,649	55,152,404	5,807,736	13,197,714	24,961	74,182,815	58.8
SUNRISE	25,957,207	1,465,596	2,296,766	5,201,738	34,921,307	3,839,757	10,050,542	991,158	49,802,764	66.1
SWAN VALLEY	10,501,260	994,366	659,197	2,318,667	14,473,490	814,661	1,996,186	143,222	17,427,559	65.9
TURTLE MOUNTAIN	5,503,644		461,002	1,240,944	7,205,590	643,120	2,154,496	186,234	10,189,440	67.4
TURTLE RIVER	6,977,131	263,938	318,570	1,144,440	8,704,079	327,705	817,543	2,971	9,852,298	77.8
WESTERN	13,037,791		582,992	2,773,829	16,394,612	1,081,465	2,797,116	413,968	20,687,161	76.8
WINNIPEG	180,590,975	4,729,813	12,422,614	46,149,951	243,893,353	13,553,483	55,036,192	1,980,053	314,463,081	68.2
PROVINCE	1,142,587,575	37,389,621	64,643,745	250,849,157	1,495,470,098	104,111,271	264,173,129	14,318,630	1,878,073,128	65.6
WHITESHELL	1,100,598	13,553	88,370	36,319	1,238,840	200,850		41,796	1,481,486	34.9

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

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

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

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

(5) Amounts shown here do not include the Farmland School Tax Rebate, the income tax portion of the EPTC, or the School Tax Assistance for Tenants and Homeowners (55+), because these are not quantifiable on a school division basis. The EPTC on this page does not include EPTC paid directly to homeowners, which remained constant at \$350.00 in 2023 and in 2024. 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.

(7) The provincial operating revenue as a percentage of the total operating revenue is 65.6% (page 40), and is a 9.4% increase from the prior year. The total provincial contribution to public education is 84.4%. See page viii for more details.

Analysis of Operating Fund Revenue (continued)

Operating Fund 2023/24 Actual

DIVISION / DISTRICT	FEDERAL GOVERNMENT		MUNICIPAL GOVERNMENT ⁽¹⁾		OTHER SCHOOL DIVISIONS		FIRST NATIONS	
	REVENUE	%	REVENUE	%	REVENUE	%	REVENUE	%
BEAUTIFUL PLAINS	22,648	0.1	6,522,201	24.3	35,750	0.1		
BORDER LAND	66,368	0.2	10,018,614	25.8	380,948	1.0	1,297,083	3.3
BRANDON	55,814	0.0	35,264,840	28.4	472,539	0.4	460,326	0.4
DSFM	387,866	0.4	25,317,598	22.9	2,652,685	2.4		
EVERGREEN			9,971,678	42.6			65,000	0.3
FLIN FLON			3,507,216	20.2	326,266	1.9	16,916	0.1
FORT LA BOSSE			7,407,526	33.7	24,050	0.1	1,331,260	6.0
FRONTIER	1,819,677	1.1	3,398,365	2.0	35,471	0.0	105,464,362	61.5
GARDEN VALLEY			13,874,749	24.6	335,500	0.6		
HANOVER	2,965,142	2.7	22,280,510	20.6	162,800	0.2		
INTERLAKE			10,332,532	24.5	26,650	0.1		
KELSEY	1,070,282	4.5	2,781,677	11.7	3,500	0.0	106,976	0.5
LAKESHORE	270,530	1.6	3,263,621	18.9	63,864	0.4	255,651	1.5
LORD SELKIRK	1,207,652	1.8	19,881,934	30.0	117,200	0.2	426,000	0.6
LOUIS RIEL	283,439	0.1	63,874,261	27.6	468,626	0.2	72,600	0.0
MOUNTAIN VIEW			11,046,869	22.9	434,794	0.9	1,118,606	2.3
MYSTERY LAKE	235,409	0.5	6,204,469	12.7	87,767	0.2	326,233	0.7
PARK WEST	127,312	0.4	6,896,246	20.1	18,200	0.1	9,161,579	26.7
PEMBINA TRAILS	29,998	0.0	71,045,736	33.8	362,114	0.2	214,226	0.1
PINE CREEK	42,000	0.2	5,359,632	31.4	52,000	0.3	78,823	0.5
PORTAGE LA PRAIRIE			13,452,433	27.4	161,088	0.3	3,186,889	6.5
PRAIRIE ROSE	137,067	0.4	11,531,603	32.1	118,250	0.3		
PRAIRIE SPIRIT	3,000	0.0	9,209,529	29.0	64,350	0.2	420,964	1.3
RED RIVER VALLEY	27,974	0.1	13,720,064	37.0	1,598,171	4.3	102,886	0.3
RIVER EAST TRANSCONA	617,113	0.3	79,859,979	34.2	330,760	0.1	103,716	0.0
ROLLING RIVER	100,148	0.4	8,195,312	29.7	78,400	0.3	1,601,768	5.8
SEINE RIVER	18,407	0.0	13,215,716	20.7	346,525	0.5	41,784	0.1
SEVEN OAKS	2,315,185	1.3	43,652,743	25.0	1,317,925	0.8	470,510	0.3
SOUTHWEST HORIZON			9,971,998	38.9	49,700	0.2		
ST. JAMES-ASSINIBOIA	27,965	0.0	47,449,146	37.6	143,754	0.1	150,800	0.1
SUNRISE	1,418	0.0	24,553,284	32.6	127,212	0.2	581,600	0.8
SWAN VALLEY	2,048,157	7.7	5,341,005	20.2	16,934	0.1	847,364	3.2
TURTLE MOUNTAIN	358	0.0	4,828,568	31.9	42,894	0.3		
TURTLE RIVER	144,613	1.1	2,477,394	19.6	50,700	0.4	53,472	0.4
WESTERN	33,828	0.1	5,769,717	21.4	45,500	0.2		
WINNIPEG	7,539,974	1.6	129,151,599	28.0	2,093,180	0.5	1,564,631	0.3
PROVINCE	21,599,344	0.8	760,630,364	26.6	12,646,067	0.4	129,522,025	4.5
WHITESHELL			2,539,141	59.7	35,750	0.8		

(1) Municipal government revenue is net of \$104,111,271 in estimated Education Property Tax Credit (EPTC), \$37,389,621 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 Actual

DIVISION / DISTRICT	PRIVATE ORGANIZATIONS & INDIVIDUALS		OTHER		TOTAL NON-PROVINCIAL REVENUE		TOTAL OPERATING FUND REVENUE
	REVENUE	%	REVENUE	%	REVENUE	%	
BEAUTIFUL PLAINS	24,437	0.1	200,303	0.7	6,805,339	25.4	26,789,099
BORDER LAND	112,786	0.3	341,030	0.9	12,216,829	31.4	38,884,348
BRANDON	1,132,744	0.9	863,840	0.7	38,250,103	30.8	124,053,106
DSFM	197,338	0.2	843,794	0.8	29,399,281	26.5	110,765,045
EVERGREEN			551,370	2.4	10,588,048	45.3	23,393,143
FLIN FLON	168,322	1.0	175,377	1.0	4,194,097	24.1	17,395,426
FORT LA BOSSE			122,955	0.6	8,885,791	40.4	22,007,819
FRONTIER	6,121,358	3.6	242,421	0.1	117,081,654	68.3	171,356,878
GARDEN VALLEY	16,500	0.0	1,274,216	2.3	15,500,965	27.5	56,400,392
HANOVER	689,441	0.6	639,629	0.6	26,737,522	24.8	108,000,349
INTERLAKE	161,878	0.4	339,424	0.8	10,860,484	25.8	42,136,684
KELSEY			285,435	1.2	4,247,870	17.9	23,730,426
LAKESHORE	157,626	0.9	232,922	1.3	4,244,214	24.5	17,312,198
LORD SELKIRK	660,618	1.0	620,762	0.9	22,914,166	34.5	66,358,818
LOUIS RIEL	8,539,660	3.7	3,364,038	1.5	76,602,624	33.1	231,638,049
MOUNTAIN VIEW	642,448	1.3	150,015	0.3	13,392,732	27.8	48,146,864
MYSTERY LAKE	236,838	0.5	927,615	1.9	8,018,331	16.5	48,727,055
PARK WEST	143,213	0.4	87,167	0.3	16,433,717	47.9	34,309,557
PEMBINA TRAILS	3,498,932	1.7	2,215,786	1.1	77,366,792	36.8	210,044,120
PINE CREEK			123,208	0.7	5,655,663	33.1	17,077,159
PORTAGE LA PRAIRIE	111,469	0.2	420,586	0.9	17,332,465	35.4	49,018,709
PRAIRIE ROSE	2,151	0.0	165,861	0.5	11,954,932	33.3	35,905,067
PRAIRIE SPIRIT	321,737	1.0	248,812	0.8	10,268,392	32.3	31,762,878
RED RIVER VALLEY	251,454	0.7	292,531	0.8	15,993,080	43.2	37,060,248
RIVER EAST TRANSCONA	2,619,640	1.1	1,675,586	0.7	85,206,794	36.5	233,364,610
ROLLING RIVER	64,695	0.2	193,050	0.7	10,233,373	37.1	27,586,103
SEINE RIVER	122,261	0.2	349,678	0.5	14,094,371	22.1	63,839,788
SEVEN OAKS	2,303,873	1.3	1,032,196	0.6	51,092,432	29.3	174,546,719
SOUTHWEST HORIZON			154,057	0.6	10,175,755	39.7	25,605,169
ST. JAMES-ASSINIBOIA	2,214,131	1.8	1,978,813	1.6	51,964,609	41.2	126,147,424
SUNRISE	108,697	0.1	217,212	0.3	25,589,423	33.9	75,392,187
SWAN VALLEY	393,001	1.5	359,856	1.4	9,006,317	34.1	26,433,876
TURTLE MOUNTAIN	15,566	0.1	49,084	0.3	4,936,470	32.6	15,125,910
TURTLE RIVER			78,265	0.6	2,804,444	22.2	12,656,742
WESTERN	238,110	0.9	155,441	0.6	6,242,596	23.2	26,929,757
WINNIPEG	2,912,252	0.6	3,464,949	0.8	146,726,585	31.8	461,189,666
PROVINCE	34,183,176	1.2	24,437,284	0.9	983,018,260	34.4	2,861,091,388
WHITESHELL	64,997	1.5	129,606	3.0	2,769,494	65.1	4,250,980

Operating Fund Accumulated Surplus/(Deficit)

For the year ended June 30, 2024

DIVISION / DISTRICT	ACCUMULATED SURPLUS / (DEFICIT) AT YEAR END ⁽¹⁾			% OF 2022/2023 OPERATING EXPENSES ⁽³⁾
	DESIGNATED (2)	UNDESIGNATED	TOTAL	
BEAUTIFUL PLAINS	35,288	721,532	756,820	2.8
BORDER LAND	113,269	3,112,183	3,225,452	8.5
BRANDON	389,704	3,754,514	4,144,218	3.4
DSFM	32,311	4,865,529	4,897,840	4.5
EVERGREEN		3,733,299	3,733,299	16.7
FLIN FLON	100,704	866,536	967,240	5.7
FORT LA BOSSE	184,964	849,009	1,033,973	4.8
FRONTIER		6,640,251	6,640,251	3.9
GARDEN VALLEY	686,158	1,174,860	1,861,018	3.2
HANOVER	717,500	1,997,440	2,714,940	2.6
INTERLAKE	24,139	841,998	866,137	2.1
KELSEY		(98,123)	(98,123)	(0.4)
LAKESHORE		1,650,913	1,650,913	10.0
LORD SELKIRK		2,545,583	2,545,583	3.9
LOUIS RIEL	66,368	2,984,577	3,050,945	1.3
MOUNTAIN VIEW		229,879	229,879	0.5
MYSTERY LAKE	4,425,400	1,670,208	6,095,608	13.2
PARK WEST		966,758	966,758	2.9
PEMBINA TRAILS	1,552,019	6,804,336	8,356,355	4.0
PINE CREEK		(1,562,022)	(1,562,022)	(8.3)
PORTAGE LA PRAIRIE	73,265	1,061,274	1,134,539	2.4
PRAIRIE ROSE		1,687,335	1,687,335	4.8
PRAIRIE SPIRIT	78,653	1,182,484	1,261,137	4.0
RED RIVER VALLEY	582,281	1,230,284	1,812,565	5.0
RIVER EAST TRANSCONA	1,076,215	3,185,774	4,261,989	1.9
ROLLING RIVER		651,936	651,936	2.4
SEINE RIVER		(2,467,065)	(2,467,065)	(3.9)
SEVEN OAKS	2,554,900	(3,181,739)	(626,839)	(0.4)
SOUTHWEST HORIZON	465,000	1,923,267	2,388,267	9.6
ST. JAMES-ASSINIBOIA	217,723	8,726,115	8,943,838	7.4
SUNRISE		514,748	514,748	0.7
SWAN VALLEY	2,457,128		2,457,128	9.9
TURTLE MOUNTAIN	98,280	72,268	170,548	1.1
TURTLE RIVER	20,000	497,117	517,117	4.2
WESTERN		(105,718)	(105,718)	(0.4)
WINNIPEG	4,322,952	10,975,696	15,298,648	3.4
PROVINCE	20,274,221	69,703,036	89,977,257	3.2
WHITESHELL		1,642,957	1,642,957	39.9

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

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

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

Capital Fund 2023/2024 Actual Expenses

Expense by category

DIVISION / DISTRICT	AMORTIZATION ⁽¹⁾	DEBT INTEREST ⁽²⁾	OTHER CAPITAL ITEMS	TOTAL EXPENSES
BEAUTIFUL PLAINS	1,817,008	909,440		2,726,448
BORDER LAND	2,442,820	428,316	6,884	2,878,020
BRANDON	4,464,746	2,109,700		6,574,446
DSFM	5,050,324	4,600,830	33,562	9,684,716
EVERGREEN	1,846,543	402,906		2,249,449
FLIN FLON	444,491	221,914	5	666,410
FORT LA BOSSE	1,155,873	336,660	5,157	1,497,690
FRONTIER	4,331,197	1,900,330		6,231,527
GARDEN VALLEY	4,686,401	2,574,685		7,261,086
HANOVER	5,598,072	3,854,248	519,215	9,971,535
INTERLAKE	1,872,820	793,491	313,000	2,979,311
KELSEY	1,381,679	630,276		2,011,955
LAKESHORE	930,738	297,150		1,227,888
LORD SELKIRK	3,054,699	899,142		3,953,841
LOUIS RIEL	6,380,166	3,195,017		9,575,183
MOUNTAIN VIEW	2,923,055	1,500,802		4,423,857
MYSTERY LAKE	1,422,824	875,671	28,773	2,327,268
PARK WEST	1,116,124	436,296		1,552,420
PEMBINA TRAILS	6,664,661	2,892,588	2,761,300	12,318,549
PINE CREEK	707,076	290,462		997,538
PORTAGE LA PRAIRIE	2,303,133	733,840		3,036,973
PRAIRIE ROSE	1,427,505	684,834	48,000	2,160,339
PRAIRIE SPIRIT	1,210,730	332,783		1,543,513
RED RIVER VALLEY	1,989,332	1,352,090	8,308	3,349,730
RIVER EAST TRANSCONA	9,734,086	4,259,613	68,436	14,062,135
ROLLING RIVER	1,240,747	451,869		1,692,616
SEINE RIVER	2,869,799	1,558,977		4,428,776
SEVEN OAKS	7,950,585	5,006,088	5,504	12,962,177
SOUTHWEST HORIZON	1,788,645	647,700		2,436,345
ST. JAMES-ASSINIBOIA	4,740,887	1,299,004		6,039,891
SUNRISE	3,646,388	1,675,733		5,322,121
SWAN VALLEY	1,643,278	1,019,921		2,663,199
TURTLE MOUNTAIN	926,796	393,266		1,320,062
TURTLE RIVER	641,379	196,227	59,415	897,021
WESTERN	998,478	1,575,424		2,573,902
WINNIPEG	15,012,884	7,445,213	441,001	22,899,098
PROVINCE	116,415,969	57,782,506	4,298,560	178,497,035
WHITESHELL	147,466			147,466

(1) Includes amortization of capital assets over their useful lives as defined in section 8 of the FRAME Manual - available on the Internet at:

http://www.edu.gov.mb.ca/k12/finance/frame_manual/index.html

(2) Represents long term debt servicing interest costs.

Capital Fund 2023/2024 Actual

Revenue and Transfers

DIVISION / DISTRICT	REVENUE BY CATEGORY			TRANSFERS
	PROVINCIAL GOVERNMENT ⁽¹⁾	OTHER SOURCES ⁽²⁾	TOTAL REVENUE	NET TRANSFERS TO/ (FROM) CAPITAL FUND
BEAUTIFUL PLAINS	2,975,843	30,578	3,006,421	227,217
BORDER LAND	1,299,757	116,242	1,415,999	764,002
BRANDON	5,722,170	103,194	5,825,364	1,378,539
DSFM	11,380,312	388,398	11,768,710	3,286,621
EVERGREEN	1,328,296		1,328,296	515,868
FLIN FLON	789,989	50,656	840,645	168,463
FORT LA BOSSE	1,111,867	9,767	1,121,634	465,568
FRONTIER	5,675,201	4,608,834	10,284,035	1,800,000
GARDEN VALLEY	8,209,863	48,000	8,257,863	1,099,940
HANOVER	11,081,144	(3,514,216)	7,566,928	1,029,827
INTERLAKE	2,333,845	50,203	2,384,048	602,741
KELSEY	1,952,654		1,952,654	357,548
LAKESHORE	1,302,781		1,302,781	272,837
LORD SELKIRK	3,264,021	(38,779)	3,225,242	973,844
LOUIS RIEL	7,927,895	26,333	7,954,228	3,350,072
MOUNTAIN VIEW	3,751,571	1,216,511	4,968,082	1,090,335
MYSTERY LAKE	1,859,450	19,382	1,878,832	989,851
PARK WEST	1,160,876	436,908	1,597,784	525,550
PEMBINA TRAILS	8,156,251	1,176,377	9,332,628	2,006,086
PINE CREEK	754,098	574,221	1,328,319	23,425
PORTAGE LA PRAIRIE	1,895,046	421,636	2,316,682	962,797
PRAIRIE ROSE	1,646,864	4,439	1,651,303	289,218
PRAIRIE SPIRIT	744,008	209,345	953,353	381,788
RED RIVER VALLEY	2,624,453	345,488	2,969,941	982,874
RIVER EAST TRANSCONA	10,373,520	174,462	10,547,982	3,880,444
ROLLING RIVER	1,002,928	14,691	1,017,619	975,188
SEINE RIVER	4,270,334	612,908	4,883,242	1,429,587
SEVEN OAKS	12,234,961	585,596	12,820,557	3,017,694
SOUTHWEST HORIZON	2,205,069	49,673	2,254,742	733,394
ST. JAMES-ASSINIBOIA	3,666,565	652,717	4,319,282	2,212,337
SUNRISE	4,150,847	598,783	4,749,630	1,120,967
SWAN VALLEY	2,458,410	174,988	2,633,398	1,346,652
TURTLE MOUNTAIN	1,106,457	33,466	1,139,923	54,540
TURTLE RIVER	582,607		582,607	354,651
WESTERN	2,853,952	759,657	3,613,609	429,313
WINNIPEG	20,098,056	1,419,238	21,517,294	4,495,115
PROVINCE	153,951,961	11,359,696	165,311,657	43,594,893
WHITESHELL		40,441	40,441	

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

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

Capital Fund 2023/2024 Actual

Accumulated Surplus / Equity

DIVISION / DISTRICT	CLOSING ACCUMULATED SURPLUS / EQUITY	COMPRISED OF:	
		EQUITY IN TANGIBLE ASSETS ⁽¹⁾	RESERVE ACCOUNTS ⁽²⁾
BEAUTIFUL PLAINS	9,066,395	8,760,723	305,672
BORDER LAND	9,704,900	8,235,559	1,469,341
BRANDON	18,075,540	13,495,803	4,579,737
DSFM	62,126,608	54,312,809	7,813,799
EVERGREEN	11,269,491	8,199,450	3,070,041
FLIN FLON	2,525,635	2,155,635	370,000
FORT LA BOSSE	6,105,917	5,241,332	864,585
FRONTIER	31,666,918	28,723,747	2,943,171
GARDEN VALLEY	30,528,617	28,928,617	1,600,000
HANOVER	24,761,224	23,783,267	977,957
INTERLAKE	3,240,778	3,162,213	78,565
KELSEY	15,841,205	15,783,617	57,588
LAKESHORE	6,586,268	5,114,612	1,471,656
LORD SELKIRK	9,441,633	8,801,615	640,018
LOUIS RIEL	19,397,009	18,839,806	557,203
MOUNTAIN VIEW	6,375,212	6,237,102	138,110
MYSTERY LAKE	9,295,399	9,107,304	188,095
PARK WEST	2,948,151	2,018,151	930,000
PEMBINA TRAILS	30,107,804	12,334,288	17,773,516
PINE CREEK	1,776,237	1,699,424	76,813
PORTAGE LA PRAIRIE	7,612,887	5,633,083	1,979,804
PRAIRIE ROSE	3,027,687	2,984,802	42,885
PRAIRIE SPIRIT	6,235,308	5,242,386	992,922
RED RIVER VALLEY	8,565,260	7,665,382	899,878
RIVER EAST TRANSCONA	19,940,608	19,891,968	48,640
ROLLING RIVER	7,427,754	6,564,031	863,723
SEINE RIVER	13,699,440	12,359,958	1,339,482
SEVEN OAKS	62,827,034	62,793,358	33,676
SOUTHWEST HORIZON	11,539,323	7,994,300	3,545,023
ST. JAMES-ASSINIBOIA	31,085,319	23,911,263	7,174,056
SUNRISE	14,519,256	14,374,360	144,896
SWAN VALLEY	7,035,510	3,339,878	3,695,632
TURTLE MOUNTAIN	1,261,080	871,028	390,052
TURTLE RIVER	2,679,785	1,557,481	1,122,304
WESTERN	7,437,251	6,466,309	970,942
WINNIPEG	93,325,799	84,541,276	8,784,523
PROVINCE	609,060,242	531,125,937	77,934,305
WHITESHELL	1,002,806	379,736	623,070

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

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

Capital Fund 2023/2024 Actual

Tangible Capital Assets

DIVISION / DISTRICT	FISCAL YEAR ADDITIONS TO TANGIBLE CAPITAL ASSETS					
	LAND ⁽¹⁾	BUILDINGS ⁽²⁾	FURNITURE / FIXTURES & EQUIPMENT	COMPUTER HARDWARE & SOFTWARE ⁽³⁾	VEHICLES ⁽⁴⁾	TOTAL
BEAUTIFUL PLAINS	377,176	(150,556)	56,463		178,954	462,037
BORDER LAND	29,813	166,102	388,452	157,374	174,379	916,120
BRANDON		5,914,146	277,236	88,951	955,150	7,235,483
DSFM	2,845,897	32,507,930	224,410	24,978	66,246	35,669,461
EVERGREEN		(211,127)	37,491	634,072	272,236	732,672
FLIN FLON		897,448			168,463	1,065,911
FORT LA BOSSE		80,167	98,791			178,958
FRONTIER	4,841	12,759,885			956,182	13,720,908
GARDEN VALLEY	64,447	1,821,118	71,893	50,170		2,007,628
HANOVER		21,018,631	87,469			21,106,100
INTERLAKE		2,633,082			578,569	3,211,651
KELSEY		340,265	81,398		225,070	646,733
LAKESHORE		126,970				126,970
LORD SELKIRK		426,314	134,214	237,249	44,908	842,685
LOUIS RIEL	6,694,957	43,201,713	1,668,957	50,707	62,369	51,678,703
MOUNTAIN VIEW		7,810,549	130,417	111,844	390,165	8,442,975
MYSTERY LAKE	327,574	11,015,745	797,304		58,005	12,198,628
PARK WEST		292,523	685,537		21,400	999,460
PEMBINA TRAILS	411,860	1,811,439	815,276	707,640	2,315,452	6,061,667
PINE CREEK		1,483,271	23,425			1,506,696
PORTAGE LA PRAIRIE	317,314	2,644,270	102,243		231,594	3,295,421
PRAIRIE ROSE		1,522,763			193,386	1,716,149
PRAIRIE SPIRIT		3,923,075	17,170		462,776	4,403,021
RED RIVER VALLEY		5,559,823	185,724	35,543	224,143	6,005,233
RIVER EAST TRANSCONA		14,122,905	500,654	6,733,883	359,580	21,717,022
ROLLING RIVER		1,405,895	214,880	29,860	45,503	1,696,138
SEINE RIVER	1,500,672	6,841,504				8,342,176
SEVEN OAKS	7,105,838	5,853,939	173,187	24,965	710,096	13,868,025
SOUTHWEST HORIZON		1,824,290	31,658		329,892	2,185,840
ST. JAMES-ASSINIBOIA	941,374	4,537,280	343,116		155,982	5,977,752
SUNRISE		5,880,076	112,692		613,733	6,606,501
SWAN VALLEY		9,088,579	1,571,989		235,409	10,895,977
TURTLE MOUNTAIN		277,836			37,977	315,813
TURTLE RIVER		147,493	35,621			183,114
WESTERN		26,310,371		301,357	47,564	26,659,292
WINNIPEG	8,646,387	37,618,152	1,448,358	82,144	44,248	47,839,289
PROVINCE	29,268,150	271,503,866	10,316,025	9,270,737	10,159,431	330,518,209
WHITESHELL						

(1) Land and improvements.

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

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

(4) Includes school buses and other vehicles.

Special Purpose Fund 2023/2024 Actual Expenses, Revenue and Accumulated Surplus

DIVISION / DISTRICT	TOTAL EXPENSES	TOTAL REVENUE	CLOSING ACCUMULATED SURPLUS / EQUITY	COMPRISED OF:	
				SCHOOL GENERATED FUNDS	OTHER FUNDS
BEAUTIFUL PLAINS	570,368	618,855	397,266	397,266	
BORDER LAND	668,389	722,825	495,690	495,690	
BRANDON	2,084,628	2,280,901	2,717,764	1,023,837	1,693,927
DSFM	1,530,039	1,708,567	952,439	613,732	338,707
EVERGREEN	544,743	487,090	223,550	223,560	
FLIN FLON	318,714	501,755	285,519	285,519	
FORT LA BOSSE	1,175,254	1,224,333	525,419	384,826	140,593
FRONTIER	397,640	405,922	170,236	170,236	
GARDEN VALLEY	263,927	231,986	123,145	123,145	
HANOVER	2,344,649	2,483,941	823,246	823,246	
INTERLAKE	337,491	330,784	158,317	158,317	
KELSEY	587,212	606,163	277,208	277,208	
LAKESHORE	312,188	339,217	208,885	149,525	59,360
LORD SELKIRK	1,117,953	1,124,420	438,654	438,654	
LOUIS RIEL	6,736,175	6,759,737	1,299,987	1,299,987	
MOUNTAIN VIEW	497,243	784,860	1,052,493	1,052,493	
MYSTERY LAKE	243,594	240,697	108,221	108,221	
PARK WEST	1,169,034	1,242,612	574,269	574,269	
PEMBINA TRAILS	4,034,409	3,971,811	472,423	472,423	
PINE CREEK	225,521	210,637	77,125	77,125	
PORTAGE LA PRAIRIE	1,102,801	1,144,070	340,309	340,309	
PRAIRIE ROSE	848,454	835,028	306,150	245,806	60,344
PRAIRIE SPIRIT	699,833	750,541	550,934	550,934	
RED RIVER VALLEY	608,742	612,028	169,294	169,294	
RIVER EAST TRANSCONA	483,549	554,695	455,261	455,261	
ROLLING RIVER	601,092	589,302	292,775	292,775	
SEINE RIVER	778,434	828,045	336,365	336,365	
SEVEN OAKS	107,900	113,742	147,176	147,176	
SOUTHWEST HORIZON	492,443	541,338	280,166	280,166	
ST. JAMES-ASSINIBOIA	1,040,166	1,084,460	662,461	662,461	
SUNRISE	1,116,273	1,313,212	610,186	485,350	124,836
SWAN VALLEY	564,531	593,081	274,457	274,457	
TURTLE MOUNTAIN	545,180	513,341	161,178	161,178	
TURTLE RIVER	244,808	255,573	152,156	152,156	
WESTERN	451,723	509,976	196,213	196,213	
WINNIPEG	7,853,864	7,853,542	4,043,757	(496,379)	4,540,136
PROVINCE	42,698,964	44,369,087	20,360,694	13,402,801	6,957,903
WHITESHELL	78,279	79,493	38,482	38,482	

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

Special Purpose Fund 2023/2024 Actual

School Generated Funds

DIVISION / DISTRICT	TOTAL SCHOOL GENERATED FUNDS	COMPRISED OF:	
		SCHOOL GENERATED FUNDS ACCUMULATED SURPLUS ⁽¹⁾	LIABILITY ⁽²⁾ (DESIGNATED FUNDS)
BEAUTIFUL PLAINS	413,529	397,266	16,263
BORDER LAND	495,690	495,690	
BRANDON	1,294,009	1,023,837	270,172
D.S.F.M.	904,677	613,732	290,945
EVERGREEN	300,246	223,560	76,686
FLIN FLON	318,260	285,519	32,741
FORT LA BOSSE	384,826	384,826	
FRONTIER	642,710	170,236	472,474
GARDEN VALLEY	123,145	123,145	
HANOVER	823,246	823,246	
INTERLAKE	316,926	158,317	158,609
KELSEY	339,585	277,208	62,377
LAKESHORE	149,525	149,525	
LORD SELKIRK	502,800	438,654	64,146
LOUIS RIEL	1,341,716	1,299,987	41,729
MOUNTAIN VIEW	798,780	1,052,493	(253,713)
MYSTERY LAKE	292,054	108,221	183,833
PARK WEST	574,269	574,269	
PEMBINA TRAILS	1,928,836	472,423	1,456,413
PINE CREEK	77,125	77,125	
PORTAGE LA PRAIRIE	483,899	340,309	143,590
PRAIRIE ROSE	287,638	245,806	41,832
PRAIRIE SPIRIT	601,561	550,934	50,627
RED RIVER VALLEY	233,036	169,294	63,742
RIVER EAST TRANSCONA	2,523,000	455,261	2,067,739
ROLLING RIVER	292,775	292,775	
SEINE RIVER	381,424	336,365	45,059
SEVEN OAKS	476,836	147,176	329,660
SOUTHWEST HORIZON	280,166	280,166	
ST. JAMES-ASSINIBOIA	1,034,913	662,461	372,452
SUNRISE	500,284	485,350	14,934
SWAN VALLEY	274,457	274,457	
TURTLE MOUNTAIN	237,203	161,178	76,025
TURTLE RIVER	152,156	152,156	
WESTERN	205,677	196,213	9,464
WINNIPEG	3,248,336	(496,379)	3,744,715
PROVINCE	23,235,315	13,402,801	9,832,514
WHITESHELL	38,482	38,482	

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

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

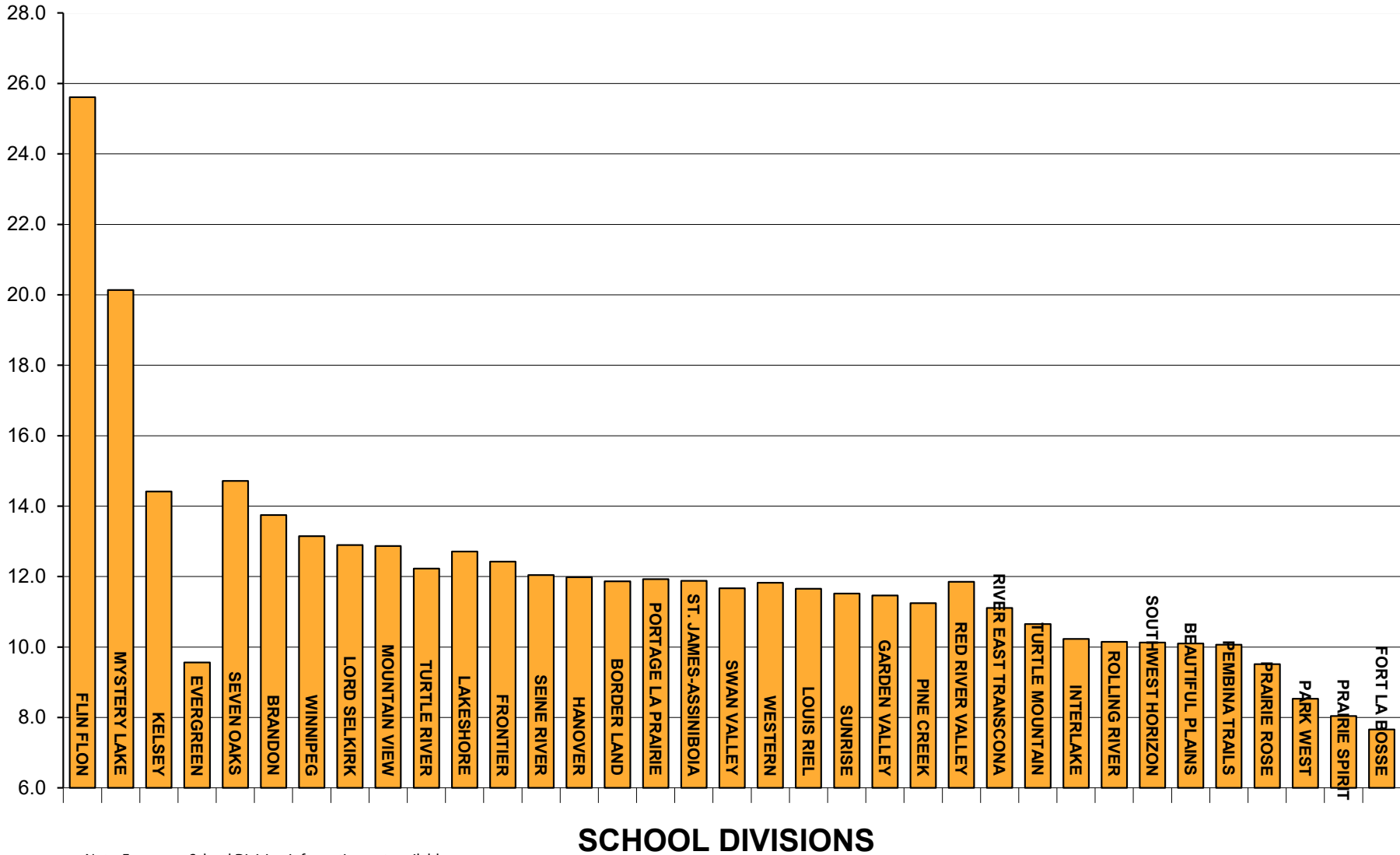
Assessments and Levies

Portioned Assessment and Education Support Levy ⁽¹⁾ For the 2023 Taxation 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
DIVISION/DISTRICT TOTAL	22,059,428,270	179,561,517
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) The mill rate for other property in 2023 is 8.1399.

2023 Special Levy Mill Rates



Note: Evergreen School Division information not available.

Total Portioned Assessment, Special Levy and Mill Rates For the 2023 Taxation Year

DIVISION / DISTRICT	PORTIONED ASSESSMENT				SPECIAL LEVY ⁽¹⁾	SPECIAL LEVY MILL RATE ⁽²⁾
	URBAN AND FARM RESIDENTIAL	FARM LAND AND BUILDINGS	OTHER	TOTAL		
BEAUTIFUL PLAINS	377,803,450	381,029,740	181,977,370	940,810,560	9,504,049	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	20,118,519	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	5,042,840	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	10,353,430	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	1,111,053,047	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 net of the Tax Incentive Grant (page 54) requisitioned by school divisions for the 2022 tax year. Actual remittance to school divisions by municipalities is reduced by the Education Property Tax Credit. See pages 41 and 42 for more detail.

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

Net Special Levy

For the 2023 Taxation Year

DIVISION / DISTRICT	GROSS SPECIAL LEVY	TAX INCENTIVE GRANT ⁽¹⁾	PROPERTY TAX OFFSET GRANT ⁽²⁾	NET SPECIAL LEVY
BEAUTIFUL PLAINS	10,353,193	252,166	596,979	9,504,049
BORDER LAND	18,904,353	2,575,999	1,096,941	15,231,413
BRANDON	52,479,454	924,007	2,516,079	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	10,806,742	459,100	630,313	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	38,309,327	754,063	2,287,989	35,267,275
INTERLAKE	22,207,888	808,470	1,280,899	20,118,519
KELSEY	4,878,449	154,704	719,655	4,004,090
LAKESHORE	5,790,961	414,194	333,928	5,042,840
LORD SELKIRK	36,104,739	2,534,539	2,082,440	31,487,760
LOUIS RIEL	123,341,764	3,270,502	6,063,371	114,007,891
MOUNTAIN VIEW	18,889,775	345,180	1,088,497	17,456,098
MYSTERY LAKE	9,661,468	543,025	213,441	8,905,002
PARK WEST	11,711,807	769,286	589,091	10,353,430
PEMBINA TRAILS	120,033,436	2,429,845	6,889,658	110,713,933
PINE CREEK	8,594,425	312,678	510,486	7,771,261
PORTAGE LA PRAIRIE	20,491,782	270,928	1,173,716	19,047,138
PRAIRIE ROSE	19,959,451	1,085,297	1,283,895	17,590,259
PRAIRIE SPIRIT	17,096,063	841,411	1,062,712	15,191,940
RED RIVER VALLEY	24,474,657	818,721		23,655,936
RIVER EAST TRANSCONA	101,438,863	745,262	5,789,617	94,903,984
ROLLING RIVER	13,952,562	718,967	793,167	12,440,428
SEINE RIVER	32,080,971	1,289,547	1,765,656	29,025,768
SEVEN OAKS	68,995,320	2,681,917		66,313,403
SOUTHWEST HORIZON	15,258,694	713,853	888,968	13,655,873
ST. JAMES-ASSINIBOIA	72,398,145	1,772,637	4,195,011	66,430,497
SUNRISE	42,303,586	1,489,849	2,218,396	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	4,391,771	271,971	403,087	3,716,713
WESTERN	10,107,759		582,992	9,524,767
WINNIPEG	214,552,496	4,790,198	12,601,864	197,160,434
PROVINCE	1,211,710,261	37,392,862	63,264,352	1,111,053,047

(1) The Tax Incentive Grant (TIG) was a voluntary program intended to assist school divisions that maintained their Special Levy amount adjusted for real growth in property assessment. The 2024 grant is unchanged from the amount provided in 2022. Amounts shown here are the portions by divisions before allocation to the DSFM.

(2) The Property Tax Offset Grant (PTOG) was an additional funding program to school divisions to freeze their Special Levy requirement at 2020 levels. Amounts shown here are the portions by divisions before allocation to the DSFM.

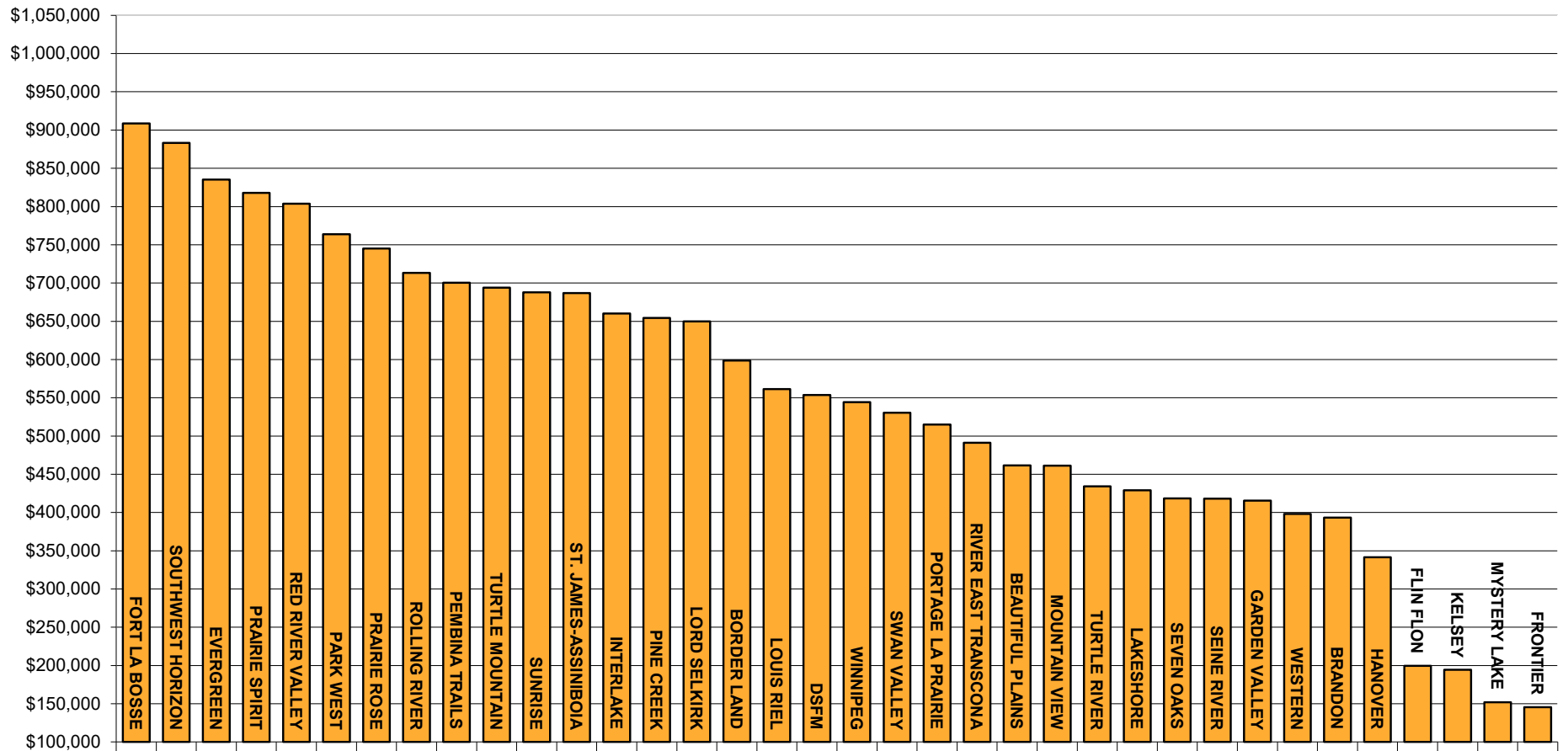
Local Taxation and Assessment Per Resident Pupil

For the 2023 Taxation Year

DIVISION / DISTRICT	EDUCATION SUPPORT LEVY	SPECIAL LEVY	TOTAL	ASSESSMENT PER RESIDENT PUPIL ⁽¹⁾
BEAUTIFUL PLAINS	1,481,277	9,504,049	10,985,326	461,634
BORDER LAND	2,102,952	15,231,413	17,334,366	598,582
BRANDON	8,878,616	49,039,368	57,917,984	393,180
DSFM				553,541
EVERGREEN	1,161,995	11,413,329	12,575,323	835,244
FLIN FLON	294,393	4,569,772	4,864,165	199,720
FORT LA BOSSE	4,944,132	9,717,329	14,661,461	908,574
FRONTIER	620,823	3,413,837	4,034,660	145,517
GARDEN VALLEY	3,745,432	20,210,031	23,955,462	415,584
HANOVER	4,581,668	35,267,275	39,848,943	341,584
INTERLAKE	4,702,232	20,118,519	24,820,751	660,204
KELSEY	583,274	4,004,090	4,587,364	194,532
LAKESHORE	328,883	5,042,840	5,371,723	428,983
LORD SELKIRK	2,556,623	31,487,760	34,044,383	649,875
LOUIS RIEL	14,199,023	114,007,891	128,206,914	561,396
MOUNTAIN VIEW	1,454,230	17,456,098	18,910,328	461,320
MYSTERY LAKE	1,127,707	8,905,002	10,032,709	151,958
PARK WEST	1,826,881	10,353,430	12,180,311	763,740
PEMBINA TRAILS	17,431,835	110,713,933	128,145,768	700,444
PINE CREEK	998,189	7,771,261	8,769,450	654,234
PORTAGE LA PRAIRIE	3,393,663	19,047,138	22,440,801	515,041
PRAIRIE ROSE	1,544,261	17,590,259	19,134,520	745,220
PRAIRIE SPIRIT	1,816,329	15,191,940	17,008,269	817,757
RED RIVER VALLEY	3,419,346	23,655,936	27,075,282	803,776
RIVER EAST TRANSCONA	11,503,998	94,903,984	106,407,983	491,088
ROLLING RIVER	1,707,894	12,440,428	14,148,323	713,381
SEINE RIVER	2,075,300	29,025,768	31,101,068	418,182
SEVEN OAKS	4,835,787	66,313,403	71,149,190	418,427
SOUTHWEST HORIZON	2,916,876	13,655,873	16,572,749	883,059
ST. JAMES-ASSINIBOIA	16,181,042	66,430,497	82,611,540	686,777
SUNRISE	4,893,345	38,595,341	43,488,686	687,705
SWAN VALLEY	785,134	8,041,665	8,826,799	530,521
TURTLE MOUNTAIN	650,940	7,531,673	8,182,612	694,018
TURTLE RIVER	137,609	3,716,713	3,854,321	434,329
WESTERN	1,238,660	9,524,767	10,763,427	398,203
WINNIPEG	49,441,168	197,160,434	246,601,603	544,437
PROVINCE	179,561,517	1,111,053,047	1,290,614,564	539,198

(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: 2023/2024 Actual

Education Funding of Schools Program

DIVISION / DISTRICT	BASE SUPPORT					
	INSTRUCTIONAL SUPPORT ⁽¹⁾	ADD'N INST. SUPPORT FOR SMALL SCHOOLS	SPARSITY SUPPORT ⁽²⁾	CURRICULAR MATERIALS	INFORMATION TECHNOLOGY	LIBRARY SERVICES
BEAUTIFUL PLAINS	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	5,805,858		551,150	180,774	186,800	277,187
MYSTERY LAKE	5,750,361			179,046	185,015	274,537
PARK WEST	2,981,454	35,228	516,458	92,832	95,926	142,342
PEMBINA TRAILS	29,356,183			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	50,281,829			1,017,654		
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	22,042,182			686,316	709,193	1,052,351
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	8,870,697		469,037	276,354	285,566	423,743
SWAN VALLEY	2,520,516		255,030	78,480	81,096	120,336
TURTLE MOUNTAIN	1,982,883	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	359,997,576	601,649	10,881,812	10,661,262	9,965,061	14,786,864
WHITESHELL	1,100,598					

(1) Based on a grant per eligible pupil at September 30, 2022.

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

Analysis of Operating Fund Revenue: 2023/2024 Actual (continued)

DIVISION / DISTRICT	BASE SUPPORT					
	STUDENT SERVICES	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	10,697,740
MYSTERY LAKE	1,351,159	247,680	152,189	56,250	1,267,965	9,464,202
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	45,053,546
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						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	4,043,890	949,404	446,105	259,000	3,866,310	34,054,751
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	63,083,167	13,340,328	6,589,883	3,311,901	78,431,715	571,651,218
WHITESHELL						1,100,598

Analysis of Operating Fund Revenue: 2023/2024 Actual (continued)

DIVISION / DISTRICT	CATEGORICAL SUPPORT				
	TRANSPORTATION ⁽¹⁾	SPECIAL NEEDS ⁽²⁾	ENGLISH AS AN ADDITIONAL LANGUAGE	SENIOR YEARS TECHNOLOGY EDUCATION	INDIGENOUS ACADEMIC ACHIEVEMENT
BEAUTIFUL PLAINS	678,942	819,395	428,100	75,323	36,000
BORDER LAND	1,143,941	1,136,492	185,575	150,013	54,000
BRANDON	990,903	3,463,959	744,350	661,320	399,000
DSFM	3,468,158	1,213,858	195,400	99,220	513,000
EVERGREEN	824,280	839,711	53,000	90,585	108,000
FLIN FLON	95,195	474,363	2,400	25,190	75,000
FORT LA BOSSE	907,560	598,079	25,600	67,925	18,000
FRONTIER	1,388,351	1,811,010		60,170	855,250
GARDEN VALLEY	1,377,972	1,941,188	613,875	234,685	27,000
HANOVER	2,613,147	3,485,473	756,600	713,543	171,000
INTERLAKE	1,221,184	1,349,390	57,950	114,400	135,000
KELSEY	259,224	945,295	8,300	46,640	183,000
LAKESHORE	849,027	646,512	36,400	49,968	99,000
LORD SELKIRK	1,654,629	1,997,413	90,050	289,796	354,000
LOUIS RIEL	1,452,138	8,889,486	1,198,700	808,280	863,000
MOUNTAIN VIEW	1,433,063	1,183,664	167,575	205,150	245,000
MYSTERY LAKE	66,071	1,974,130	87,250	167,035	324,125
PARK WEST	1,127,703	600,549	84,850	60,005	88,150
PEMBINA TRAILS	1,297,828	7,114,285	2,896,575	276,073	333,000
PINE CREEK	621,651	575,462	54,550	59,345	27,000
PORTAGE LA PRAIRIE	940,377	1,825,479	184,700	191,455	270,000
PRAIRIE ROSE	1,336,735	937,185	158,050	72,353	99,000
PRAIRIE SPIRIT	1,360,527	882,862	121,575	63,993	36,000
RED RIVER VALLEY	1,457,523	1,308,683	74,700	82,803	108,000
RIVER EAST TRANSCONA	2,021,493	9,522,234	1,936,410	990,110	888,000
ROLLING RIVER	919,576	598,740	32,100	26,428	54,000
SEINE RIVER	1,832,745	2,630,371	132,600	147,923	396,000
SEVEN OAKS	1,399,201	6,352,309	997,875	507,513	365,000
SOUTHWEST HORIZON	919,650	586,228	50,450	25,355	36,000
ST. JAMES-ASSINIBOIA	782,985	4,854,313	608,875	608,795	360,000
SUNRISE	2,834,115	2,611,367	112,650	181,060	255,000
SWAN VALLEY	984,342	718,071	13,700	213,565	126,000
TURTLE MOUNTAIN	578,240	385,422	76,250	30,855	27,000
TURTLE RIVER	695,154	420,350	17,600	40,123	119,000
WESTERN	594,821	645,836	410,050	77,055	27,000
WINNIPEG	1,251,905	16,496,901	1,967,380	1,659,378	2,424,000
PROVINCE	43,380,356	91,836,065	14,582,065	9,173,430	10,497,525
WHITESHELL					

(1) Includes vehicle support for school buses.

(2) Includes support for coordinators, clinicians, and Level 2 and 3 pupils. Note: total special needs support is \$154,919,232 (Student Services on page 58 and Special Needs above).

Analysis of Operating Fund Revenue: 2023/2024 Actual (continued)

DIVISION / DISTRICT	CATEGORICAL SUPPORT				
	FRENCH LANGUAGE PROGRAMS	EARLY CHILDHOOD DEVELOPMENT INITIATIVE	LITERACY AND NUMERACY	OTHER CATEGORICAL ⁽¹⁾	TOTAL CATEGORICAL SUPPORT
BEAUTIFUL PLAINS	3,369	32,980	164,400	419,850	2,658,359
BORDER LAND	34,352	31,776	172,648	133,628	3,042,425
BRANDON	186,180	136,321	781,864	857,534	8,221,431
DSFM	1,662,948	100,872	451,648	630,396	8,335,500
EVERGREEN	4,525	20,230	115,544	55,782	2,111,657
FLIN FLON	26,359	17,661	74,888	648,276	1,439,332
FORT LA BOSSE	877	18,953	112,520	138,650	1,888,164
FRONTIER		45,747	162,936	2,054,250	6,377,714
GARDEN VALLEY	2,737	65,340	348,744	51,314	4,662,855
HANOVER	20,426	118,210	659,864	503,177	9,041,440
INTERLAKE	92,341	35,535	233,448	144,402	3,383,650
KELSEY	42,705	28,751	113,480	972,263	2,599,658
LAKESHORE	363	18,252	73,040	250,506	2,023,068
LORD SELKIRK	91,600	55,764	358,208	80,388	4,971,848
LOUIS RIEL	1,456,447	215,881	1,235,136	2,131,956	18,251,024
MOUNTAIN VIEW	51,399	51,112	302,032	145,013	3,784,008
MYSTERY LAKE	65,245	60,491	238,728	2,026,673	5,009,748
PARK WEST	2,397	18,629	123,776	297,562	2,403,621
PEMBINA TRAILS	874,941	222,500	1,218,568	2,028,000	16,261,770
PINE CREEK	980	16,672	82,992	124,785	1,563,437
PORTAGE LA PRAIRIE	105,225	48,554	246,040	98,491	3,910,321
PRAIRIE ROSE	72,779	36,323	186,376	213,590	3,112,391
PRAIRIE SPIRIT	29,654	41,447	167,400	307,123	3,010,581
RED RIVER VALLEY	127,270	33,904	187,640	103,931	3,484,454
RIVER EAST TRANSCONA	875,726	233,081	1,417,872	1,967,868	19,852,794
ROLLING RIVER	2,971	28,114	132,680	152,303	1,946,912
SEINE RIVER	388,900	73,431	417,880	384,990	6,404,840
SEVEN OAKS	608,989	151,220	915,088	858,325	12,155,520
SOUTHWEST HORIZON		23,321	116,576	160,733	1,918,313
ST. JAMES-ASSINIBOIA	420,332	115,881	766,952	18,844	8,536,977
SUNRISE	173,600	65,981	368,472	129,819	6,732,064
SWAN VALLEY	14,081	19,923	104,640	71,550	2,265,872
TURTLE MOUNTAIN	554	13,955	82,320	160,819	1,355,415
TURTLE RIVER	7,878	16,736	54,040	96,493	1,467,374
WESTERN	98,980	28,390	171,128	2,800	2,056,060
WINNIPEG	949,939	472,334	2,405,448	149,453	27,776,738
PROVINCE	8,497,069	2,714,272	14,765,016	18,571,537	214,017,335
WHITESHELL					

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

Analysis of Operating Fund Revenue: 2023/2024 Actual (continued)

DIVISION / DISTRICT	EQUALIZATION SUPPORT ⁽¹⁾	ADDITIONAL EQUALIZATION SUPPORT ⁽²⁾	FORMULA GUARANTEE ⁽³⁾	OTHER PROGRAM SUPPORT ⁽⁴⁾	TOTAL FUNDING OF SCHOOLS PROGRAM
BEAUTIFUL PLAINS	3,803,349			143,310	13,175,247
BORDER LAND	3,145,330	1,575	559,819	148,460	14,271,372
BRANDON	23,008,059			486,677	58,797,376
DSFM	11,865,922			251,640	38,948,378
EVERGREEN			429,011	9	7,423,940
FLIN FLON	4,942,419	208,582	117,046	62,620	9,824,450
FORT LA BOSSE			454,235	97,501	7,312,105
FRONTIER	16,238,901	4,594,000	3,093,802	816,206	42,306,871
GARDEN VALLEY	9,167,334		1,009,813	177,985	28,528,166
HANOVER	22,167,278			335,932	56,319,544
INTERLAKE		2,290,204		155,260	15,424,039
KELSEY	5,414,907	970,692		63,015	13,740,425
LAKESHORE	2,570,519	419,953		101,279	8,699,090
LORD SELKIRK	4,044,915			372,270	21,508,582
LOUIS RIEL	23,375,410			651,179	89,386,144
MOUNTAIN VIEW	7,647,031		155,326	398,417	22,682,522
MYSTERY LAKE	14,902,872	3,841,201		143,145	33,361,168
PARK WEST	55,935		1,081,442	154,702	9,559,213
PEMBINA TRAILS	7,671,869			491,917	69,479,102
PINE CREEK	1,014,683		164,732	115,088	6,737,898
PORTAGE LA PRAIRIE	5,650,669			195,348	19,851,775
PRAIRIE ROSE	401,193		376,505	141,675	12,069,002
PRAIRIE SPIRIT			1,269,685	197,949	12,556,496
RED RIVER VALLEY			375,473	146,894	11,860,306
RIVER EAST TRANSCONA	32,050,565	3,036,165		605,422	106,844,429
ROLLING RIVER	701,692		235,822	131,884	9,041,390
SEINE RIVER	11,656,790			148,900	32,007,933
SEVEN OAKS	29,700,921	4,111,702		430,608	80,453,502
SOUTHWEST HORIZON			839,575	105,977	8,179,192
ST. JAMES-ASSINIBOIA	5,314,254			550,086	39,669,910
SUNRISE	3,314,183		1,083,937	228,720	25,957,207
SWAN VALLEY	2,550,828	557,431	322,169	190,297	10,501,260
TURTLE MOUNTAIN	551,524			61,017	5,503,644
TURTLE RIVER	1,989,259	434,059	240,806	66,218	6,977,131
WESTERN	4,577,307		157,437	46,700	13,037,791
WINNIPEG	50,281,269	4,863,665		1,431,664	180,590,975
PROVINCE	309,777,187	25,329,229	11,966,635	9,845,971	1,142,587,575
WHITESHELL					1,100,598

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

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

(3) Formula Guarantee is provided to ensure that every school division receives at least 100% of the level of funding provided in 2022/23.

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

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

Administration Expenses 2023/2024 Actual ⁽¹⁾

DIVISION / DISTRICT	DEFINED ADMINISTRATION EXPENSES		
	DIVISIONAL ADMINISTRATION FUNCTION 500 ⁽²⁾	LESS: LIABILITY INSURANCE, ADMIN. PORTION OF SELF-FUNDED EXPENSES & TRUSTEE ELECTION COSTS	DEFINED ADMINISTRATION EXPENSES
BEAUTIFUL PLAINS	860,728	(36,803)	823,925
BORDER LAND	1,193,403	(53,910)	1,139,493
BRANDON	3,136,229	(186,180)	2,950,049
DSFM			
EVERGREEN	788,287		788,287
FLIN FLON	651,469	(42,460)	609,009
FORT LA BOSSE	839,218	(81,324)	757,894
FRONTIER			
GARDEN VALLEY	1,704,517		1,704,517
HANOVER	2,491,909	(116,312)	2,375,597
INTERLAKE	1,428,129	(65,023)	1,363,106
KELSEY	986,598	(46,028)	940,570
LAKESHORE	588,834	(50,359)	538,475
LORD SELKIRK	1,755,670	(98,373)	1,657,297
LOUIS RIEL	7,681,340	(1,608,846)	6,072,494
MOUNTAIN VIEW	1,380,470	(23,130)	1,357,340
MYSTERY LAKE	1,962,720	(87,670)	1,875,050
PARK WEST	1,158,136	(257,328)	900,808
PEMBINA TRAILS	6,552,982	(982,015)	5,570,967
PINE CREEK	638,456	(19,114)	619,342
PORTAGE LA PRAIRIE	1,235,579	(88,026)	1,147,553
PRAIRIE ROSE	1,164,000	(53,190)	1,110,810
PRAIRIE SPIRIT	961,570	(51,897)	909,673
RED RIVER VALLEY	1,163,630	(40,735)	1,122,895
RIVER EAST TRANSCONA	5,757,997	(55,950)	5,702,047
ROLLING RIVER	964,072	(67,875)	896,197
SEINE RIVER	2,187,609		2,187,609
SEVEN OAKS	4,270,585	(130,723)	4,139,862
SOUTHWEST HORIZON	884,684	(48,949)	835,735
ST. JAMES-ASSINIBOIA	3,387,333	(426,553)	2,960,780
SUNRISE	2,238,196	(74,062)	2,164,134
SWAN VALLEY	801,774	(58,024)	743,750
TURTLE MOUNTAIN	528,839	(42,216)	486,623
TURTLE RIVER	473,536	(34,564)	438,972
WESTERN	964,311	(17,695)	946,616
WINNIPEG	12,397,156	(292,751)	12,104,405
PROVINCE	75,179,966	(5,238,085)	69,941,881
WHITESHELL			

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

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

Administration Expenses 2023/2024 Actual (continued)

DIVISION / DISTRICT	CALCULATION OF EXPENDITURE BASE AND ADMINISTRATION PERCENTAGE						
	TOTAL OPERATING EXPENSES (from page 3)	PLUS TRANSFERS TO CAPITAL	LESS ADULT LEARNING CENTRES FUNCTION 300 ⁽¹⁾	ADJUSTED EXPENDITURE BASE	DEFINED ADMIN. EXPENSES (from page 62)	DEFINED ADMIN. EXPENSES AS % OF EXPENDITURE BASE	ADMIN. LIMIT ⁽²⁾
BEAUTIFUL PLAINS	26,987,089	227,217		27,214,306	823,925	3.03	3.36
BORDER LAND	38,065,365	764,002	(356,964)	38,472,403	1,139,493	2.96	3.37
BRANDON	122,188,525	1,378,539		123,567,064	2,950,049	2.39	2.94
DSFM						N/A	N/A
EVERGREEN	22,370,823	515,868		22,886,691	788,287	3.44	3.47
FLIN FLON	17,061,966	168,463	(94,000)	17,136,429	609,009	3.55	4.25
FORT LA BOSSE	21,506,242	465,568		21,971,810	757,894	3.45	3.45
FRONTIER						N/A	N/A
GARDEN VALLEY	57,303,051	1,234,989		58,538,040	1,704,517	2.91	3.05
HANOVER	106,265,533	1,052,936		107,318,469	2,375,597	2.21	2.94
INTERLAKE	41,933,070	630,000		42,563,070	1,363,106	3.20	3.25
KELSEY	23,142,058	357,548	(652,771)	22,846,835	940,570	4.12	4.25
LAKESHORE	16,441,379	272,837	(250,658)	16,463,558	538,475	3.27	3.53
LORD SELKIRK	65,172,603	973,844	(370,040)	65,776,407	1,657,297	2.52	3.12
LOUIS RIEL	234,839,179	3,350,072	(1,361,919)	236,827,332	6,072,494	2.56	2.70
MOUNTAIN VIEW	48,046,008	1,090,335		49,136,343	1,357,340	2.76	3.22
MYSTERY LAKE	46,271,197	989,851		47,261,048	1,875,050	3.97	4.25
PARK WEST	33,038,323	525,550	(107,138)	33,456,735	900,808	2.69	3.22
PEMBINA TRAILS	207,597,244	2,006,086		209,603,330	5,570,967	2.66	2.70
PINE CREEK	18,818,346	23,425		18,841,771	619,342	3.29	3.52
PORTAGE LA PRAIRIE	48,041,052	962,797		49,003,849	1,147,553	2.34	3.19
PRAIRIE ROSE	35,514,122	289,218	(285,019)	35,518,321	1,110,810	3.13	3.24
PRAIRIE SPIRIT	31,286,677	381,788		31,668,465	909,673	2.87	3.37
RED RIVER VALLEY	36,546,727	982,874		37,529,601	1,122,895	2.99	3.24
RIVER EAST TRANSCONA	227,807,317	3,880,444	(1,599,669)	230,088,092	5,702,047	2.48	2.70
ROLLING RIVER	26,943,449	1,369,307	(122,885)	28,189,871	896,197	3.18	3.42
SEINE RIVER	63,702,597	1,429,587	(323,414)	64,808,770	2,187,609	3.38	2.88
SEVEN OAKS	173,554,203	3,017,694	(2,566,906)	174,004,991	4,139,862	2.38	2.40
SOUTHWEST HORIZON	24,844,338	733,394		25,577,732	835,735	3.27	3.47
ST. JAMES-ASSINIBOIA	120,061,252	2,262,061		122,323,313	2,960,780	2.42	2.70
SUNRISE	75,911,343	1,120,967	(1,071,818)	75,960,492	2,164,134	2.85	3.00
SWAN VALLEY	24,751,364	1,346,652		26,098,016	743,750	2.85	3.47
TURTLE MOUNTAIN	15,434,714	54,540	(206,342)	15,282,912	486,623	3.18	3.52
TURTLE RIVER	12,405,689	354,651		12,760,340	438,972	3.44	3.42
WESTERN	27,463,078	440,260	(417,354)	27,485,984	946,616	3.44	3.36
WINNIPEG	453,196,205	4,495,115	(793,681)	456,897,639	12,104,405	2.65	2.70
PROVINCE	2,544,512,128	39,148,479	(10,580,578)	2,573,080,029	69,941,881	2.72	N/A
WHITESHELL						N/A	N/A

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

Full Time Equivalent (FTE) Personnel Employed⁽¹⁾

2023/24 Actual

DIVISION / DISTRICT	EXECUTIVE, MANAGERIAL AND SUPERVISORY	INSTRUCTIONAL		TECHNICAL, SPECIALIZED AND SERVICE	SECRETARIAL CLERICAL AND OTHER	CLINICIAN ⁽²⁾	IT ⁽³⁾	TOTAL
		TEACHING	OTHER					
BEAUTIFUL PLAINS	13.5	138.5	74.7	44.0	12.8	3.5	3.0	290.0
BORDER LAND	20.9	179.6	90.0	54.9	21.1	6.4	4.0	376.8
BRANDON	47.8	671.2	357.2	132.4	50.6	31.0	7.0	1,297.3
DSFM	60.6	461.3	277.6	82.4	65.4	15.8	5.3	968.4
EVERGREEN	11.5	112.5	89.7	29.1	15.7	3.4	2.0	263.8
FLIN FLON	10.9	71.3	43.0	24.6	8.5	3.3	1.0	162.6
FORT LA BOSSE	11.0	108.3	40.5	44.5	12.0	1.9	1.0	219.1
FRONTIER	68.4	533.5	449.7	314.8	75.9	19.1	12.1	1,473.5
GARDEN VALLEY	23.5	284.5	202.0	124.5	19.0	12.8	7.0	673.3
HANOVER	40.5	527.7	356.5	214.0	70.4	23.6	11.0	1,243.7
INTERLAKE	21.3	204.9	133.2	70.1	21.5	6.9	4.0	461.9
KELSEY	11.0	109.0	73.0	33.1	14.5	2.2	1.0	243.8
LAKESHORE	10.4	71.0	58.5	32.0	9.5	1.0	2.0	184.4
LORD SELKIRK	34.0	296.0	198.2	115.8	34.0	17.0	7.0	702.0
LOUIS RIEL	101.8	1,078.9	651.6	193.2	116.0	42.3	18.0	2,201.7
MOUNTAIN VIEW	27.3	211.3	147.9	104.5	25.4	8.7	7.0	531.9
MYSTERY LAKE	17.8	211.9	101.0	56.4	22.0	12.9	4.0	426.0
PARK WEST	18.6	163.4	100.9	58.0	15.5	4.9	4.2	365.6
PEMBINA TRAILS	91.1	1,096.0	92.4	476.4	122.1	36.1	19.9	1,934.0
PINE CREEK	12.6	96.6	66.6	37.1	12.0	5.9	2.0	232.7
PORTAGE LA PRAIRIE	22.0	249.6	153.7	76.8	19.3	10.7	6.4	538.5
PRAIRIE ROSE	17.7	176.2	98.6	72.1	20.2	6.3	5.0	396.0
PRAIRIE SPIRIT	19.2	147.1	104.6	68.5	19.8	4.9	4.0	368.1
RED RIVER VALLEY	17.9	167.5	100.3	73.6	21.0	6.9	3.3	390.5
RIVER EAST TRANSCONA	96.2	1,176.6	503.7	270.3	122.5	34.2	15.0	2,218.3
ROLLING RIVER	14.3	120.9	72.3	60.0	15.5	4.6	3.0	290.5
SEINE RIVER	31.8	295.3	135.2	127.4	32.0	16.2	5.0	642.8
SEVEN OAKS	74.4	816.3	322.9	157.9	76.0	18.7	9.0	1,475.2
SOUTHWEST HORIZON	13.8	116.6	64.9	49.0	12.1	2.1	2.0	260.6
ST. JAMES-ASSINIBOIA	60.1	559.5	400.7	97.6	68.3	30.2	10.9	1,227.3
SUNRISE	30.7	322.9	136.8	149.6	40.4	16.6	7.0	704.1
SWAN VALLEY	12.1	107.4	123.3	50.0	15.5	2.8	4.0	315.0
TURTLE MOUNTAIN	7.7	78.4	46.3	26.4	6.5	4.0	1.5	170.7
TURTLE RIVER	4.9	60.7	43.0	33.5	7.1	1.4	2.0	152.6
WESTERN	12.8	142.2	80.5	39.7	13.4	2.8	4.0	295.4
WINNIPEG	139.8	2,009.2	1,357.7	639.4	254.5	115.9	20.8	4,537.2
PROVINCE	1,229.3	13,173.4	7,348.7	4,233.5	1,487.8	536.6	225.4	28,234.8
WHITESHELL	1.7	17.7	0.2	2.5	11.5	0.2		33.7

(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 personnel.

Direct Support to Pupils 2022/23 and 2023/2024 Actual

DIVISION / DISTRICT	DIRECT SUPPORT TO PUPILS FUNCTIONS 100 + 200 + 600 ⁽¹⁾				DIRECT SUPPORT PER PUPIL	
	2022/23	% of Total Expense	2023/24	% of Total Expense	2022/23	2023/24
BEAUTIFUL PLAINS	19,889,408	79.1	21,560,401	80.2	9,925	9,922
BORDER LAND	28,488,296	77.3	28,325,158	76.4	13,963	13,740
BRANDON	96,875,261	84.6	103,829,103	85.3	10,679	11,106
DSFM	74,063,993	70.9	76,766,704	72.2	12,688	12,737
EVERGREEN	16,555,799	73.1	16,023,540	71.8	11,465	11,356
FLIN FLON	12,439,308	75.2	12,998,174	76.7	13,288	15,736
FORT LA BOSSE	15,330,843	74.7	15,958,918	75.2	10,190	10,468
FRONTIER	100,694,576	64.4	105,358,265	65.3	15,879	16,655
GARDEN VALLEY	43,475,486	80.1	44,889,626	79.0	10,648	10,590
HANOVER	83,102,415	81.6	84,398,904	81.7	10,294	10,025
INTERLAKE	31,973,909	78.5	32,764,872	78.6	10,928	11,349
KELSEY	16,849,094	78.9	17,728,406	79.0	11,408	12,243
LAKESHORE	11,838,754	73.6	11,861,807	74.2	12,988	12,166
LORD SELKIRK	50,541,730	80.1	51,586,473	80.4	13,392	13,662
LOUIS RIEL	173,559,100	80.7	188,523,962	82.1	10,652	10,987
MOUNTAIN VIEW	34,518,330	75.5	36,193,962	75.5	11,297	11,631
MYSTERY LAKE	36,832,346	80.0	37,121,363	80.3	13,489	13,133
PARK WEST	24,470,152	75.6	25,390,022	77.5	11,838	12,022
PEMBINA TRAILS	160,533,077	82.2	168,483,182	82.2	10,598	10,190
PINE CREEK	13,110,339	75.8	14,495,310	77.2	12,006	13,547
PORTAGE LA PRAIRIE	37,925,082	82.5	39,894,455	83.2	11,296	12,135
PRAIRIE ROSE	25,686,049	77.5	26,286,323	75.1	11,281	11,600
PRAIRIE SPIRIT	22,899,300	74.9	23,448,787	75.2	10,996	11,220
RED RIVER VALLEY	26,545,160	75.1	27,665,323	76.7	11,722	12,209
RIVER EAST TRANSCONA	179,368,528	82.0	186,143,925	83.1	10,621	10,491
ROLLING RIVER	19,293,045	72.3	19,372,522	73.3	10,953	11,198
SEINE RIVER	48,641,246	77.7	48,972,702	79.0	10,901	10,280
SEVEN OAKS	132,672,668	82.7	138,575,401	83.4	11,526	11,573
SOUTHWEST HORIZON	17,772,345	74.8	18,386,234	75.4	12,160	12,826
ST. JAMES-ASSINIBOIA	98,743,605	82.9	98,683,099	83.1	12,259	12,282
SUNRISE	55,387,976	76.6	56,526,959	76.1	12,062	12,243
SEVEN OAKS	18,487,554	76.5	19,085,480	77.8	13,664	13,488
TURTLE MOUNTAIN	11,311,767	77.1	12,023,626	79.1	10,988	11,375
TURTLE RIVER	8,911,083	74.1	8,862,457	72.4	14,977	14,399
WESTERN	19,791,732	79.5	21,969,343	81.5	9,978	10,261
WINNIPEG	349,478,254	80.2	355,684,129	80.4	12,562	12,788
PROVINCE	2,118,057,610	78.8	2,195,838,917	79.4	11,618	11,711

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

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

Statistical Summary 2022/23 and 2023/2024 Actual

DIVISION / DISTRICT	OPERATING EXPENDITURE PER PUPIL ⁽¹⁾		PUPIL / EDUCATOR RATIO		ASSESSMENT PER RESIDENT PUPIL		SPECIAL LEVY MILL RATE	
	2022/23	2023/24	2022/23	2023/24	2022	2023	2022	2023
BEAUTIFUL PLAINS	12,540	12,368	14.0	14.6	416,075	461,634	11.0	10.1
BORDER LAND	18,064	17,993	10.8	10.6	508,881	598,582	13.5	11.9
BRANDON	12,629	13,015	13.2	13.2	385,825	393,180	14.4	13.7
DSFM	17,905	17,635	11.6	11.8	502,392	553,541		
EVERGREEN	15,684	15,807	13.6	11.6	726,411	835,244	10.9	9.6
FLIN FLON	17,675	20,516	11.8	10.5	144,394	199,720	22.8	25.6
FORT LA BOSSE	13,635	13,914	12.9	13.1	1,025,140	908,574	6.9	7.7
FRONTIER	24,644	25,497	10.9	10.9	137,781	145,517	13.2	12.4
GARDEN VALLEY	13,298	13,412	14.6	14.1	351,266	415,584	13.1	11.5
HANOVER	12,622	12,274	13.8	15.1	296,435	341,584	13.7	12.0
INTERLAKE	13,916	14,447	13.1	13.1	563,721	660,204	11.9	10.2
KELSEY	14,464	15,503	12.7	12.4	186,513	194,532	14.8	14.4
LAKESHORE	17,637	16,405	11.4	12.4	370,450	428,983	14.6	12.7
LORD SELKIRK	16,726	16,991	11.4	11.7	594,100	649,875	14.4	12.9
LOUIS RIEL	13,203	13,388	14.6	14.8	517,209	561,396	12.8	11.7
MOUNTAIN VIEW	14,962	15,404	12.8	13.3	403,804	461,320	14.5	12.9
MYSTERY LAKE	16,855	16,346	11.9	12.5	142,809	151,958	20.6	20.1
PARK WEST	15,650	15,507	11.9	11.8	661,132	763,740	9.8	8.5
PEMBINA TRAILS	12,894	12,394	14.7	14.3	652,269	700,444	11.0	10.1
PINE CREEK	15,829	17,549	10.6	10.1	587,060	654,234	12.6	11.2
PORTAGE LA PRAIRIE	13,697	14,580	12.8	12.3	486,481	515,041	12.6	11.9
PRAIRIE ROSE	14,558	15,455	12.0	11.9	666,664	745,220	10.4	9.5
PRAIRIE SPIRIT	14,675	14,915	12.9	12.9	721,605	817,757	9.1	8.0
RED RIVER VALLEY	15,605	15,923	12.7	12.5	708,088	803,776	12.1	11.9
RIVER EAST TRANSCONA	12,953	12,627	13.9	14.2	454,908	491,088	12.4	11.1
ROLLING RIVER	15,149	15,278	13.1	13.1	647,529	713,381	11.1	10.1
SEINE RIVER	14,027	13,010	14.0	14.8	373,314	418,182	13.5	12.0
SEVEN OAKS	13,930	13,881	13.5	13.6	363,421	418,427	15.5	14.7
SOUTHWEST HORIZON	16,266	17,000	11.7	11.3	899,624	883,059	9.9	10.1
ST. JAMES-ASSINIBOIA	14,789	14,775	13.1	13.2	628,206	686,777	13.0	11.9
SUNRISE	15,744	16,088	13.3	13.4	587,309	687,705	13.3	11.5
SWAN VALLEY	17,866	17,338	12.0	12.2	480,890	530,521	12.7	11.7
TURTLE MOUNTAIN	14,258	14,374	12.6	12.7	649,150	694,018	11.3	10.7
TURTLE RIVER	20,202	19,875	9.4	9.7	364,774	434,329	14.4	12.2
WESTERN	12,559	12,590	13.5	14.2	341,195	398,203	13.3	11.8
WINNIPEG	15,656	15,912	12.9	13.0	488,685	544,437	14.3	13.1
PROVINCE	14,735	14,753	13.1	13.3	489,177	539,198	12.8	11.7
WHITESHELL	18,333	20,407	10.2	10.3				

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