



Strategic priority:

## FISCAL RESPONSIBILITY

To provide responsible management of tax dollars and resources to ensure long-term fiscal sustainability and accountability of the programs, facilities, and services that we provide.



WINNIPEG SCHOOL DIVISION

2019-2020

# FINANCIAL FACTS

REVENUE & EXPENDITURE/BALANCE SHEET TRENDS

November 2020





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# PART 1

## INTRODUCTION

Winnipeg School Division provides a learning environment which fosters the growth of each student's potential and provides equitable opportunity to develop the knowledge, skills, and values necessary for meaningful participation in a global and diverse society.

Our vision is for current and future students/staff learning and working within Winnipeg School Division to be: Engaged, Confident, Inspired, and Successful Learners.

School divisions in Manitoba are required to submit a balanced budget to the Provincial Department of Education and Training by the end of March each year. Winnipeg School Division views public consultations as an important part of the budget process. While budget input is encouraged throughout the year, starting in November, WSD Board of Trustees make a series of presentations at area based forums to create a general understanding of the budget, funding

sources and taxation, including an overview of the anticipated challenges in developing a sustainable budget for programs and services. Interested parties, such as parent council groups, are encouraged to share their priorities.

The Board of Trustees, through the Finance and Personnel Committee, reviews the feedback from these consultations, receives information from the Province on public schools funding for the coming year, and then develops a Draft Budget. The Draft Budget is posted and a second series of community consultations is held through February before a Final Budget is developed and presented to the Province.

The information in this document provides background on WSD financial facts. Included are the many and diverse aspects of Winnipeg School Division that the Board of Trustees must take into consideration in order to draft a sustainable budget.





# PART 1

## INTRODUCTION

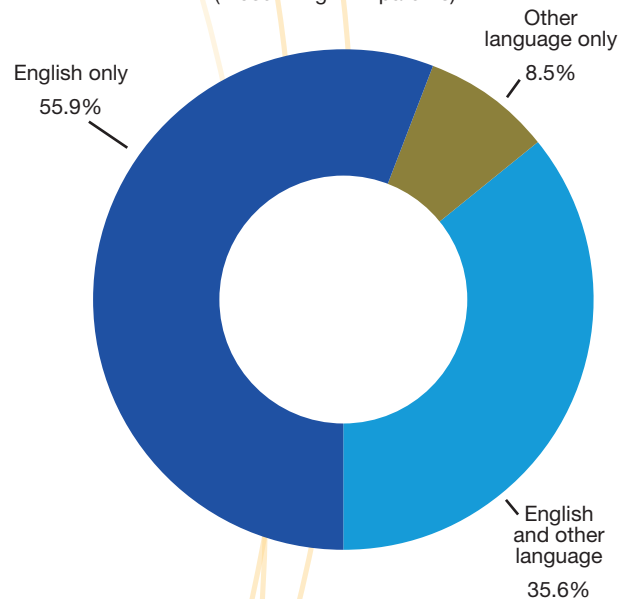
### WSD Student Demographics

#### Languages Spoken at Home

- In 2019/20, English was the only language spoken in 55.9% of homes. No English was spoken in the homes of 2,562 students (8.5%).
- The five most frequently reported languages, other than English, spoken in students' homes were Tagalog, Indic, Anishinaabe, Cree, and Arabic.

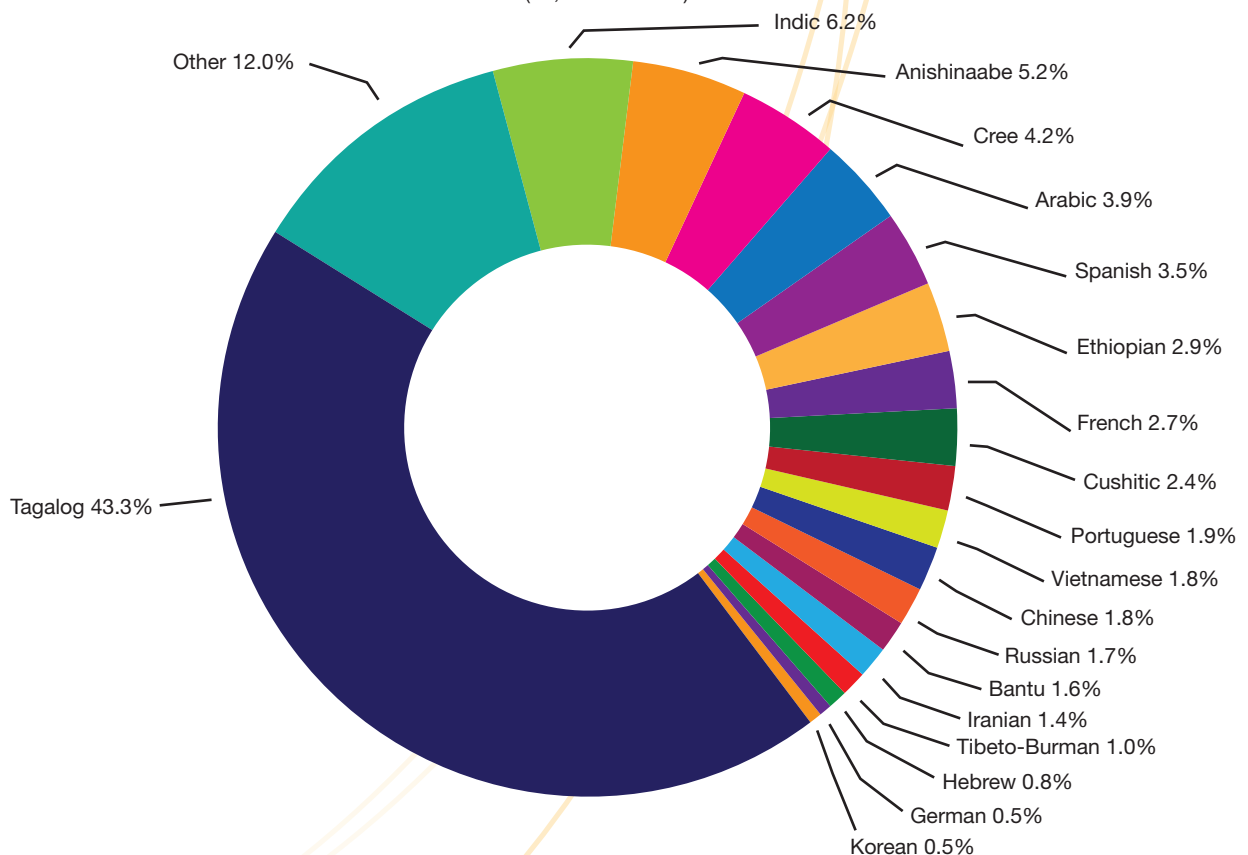
#### Languages Spoken In Students' Homes

(those living with parents)



#### Languages Other Than English Spoken In Students' Homes

(13,285 students)

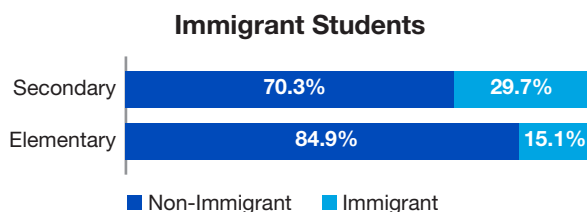


# PART 1

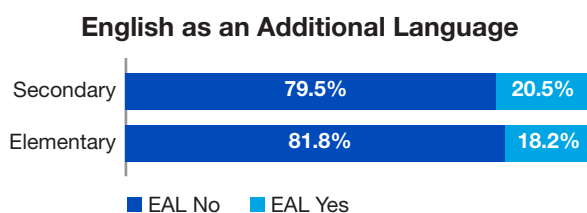
## INTRODUCTION

### WSD Student Demographics

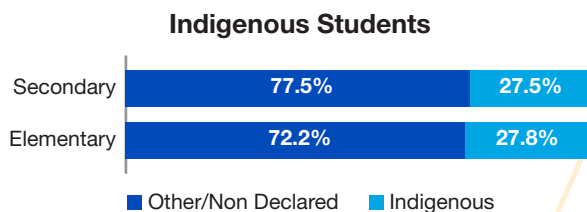
#### Student Immigration, English as an Additional Language – EAL, & Indigenous Students



- In 2019/20, 21.4% of the Gr. N-12 students living with their parents were immigrants or refugees. The percentage was higher in secondary grades (7-12) than elementary grades (N-6).



- EAL students are identified starting in Grade 1. 19.4% of Gr. 1-12 students were identified as EAL. The percentage was higher in secondary grades (7-12) than elementary grades (N-6). *As per Provincial guidelines, EAL students are not identified until the spring of their kindergarten year, therefore Nursery and Kindergarten students are excluded from this calculation.*



- Overall, 27.7% of the students in Gr. N-12 living with their parents/guardians self-declared themselves as Indigenous or were band sponsored students. Somewhat more of the elementary students were Indigenous students.

\*All the information is based on our September 30th, 2019 student file.



# PART 1

## INTRODUCTION

### Financial and Statistical Information

#### WSD FACTS

	GRADES	NUMBER OF SCHOOLS
Elementary	N - 4	0
Elementary	N - 6	45
Elementary	N - 8	12
Elementary	N - 9	3
Junior High	7 - 8	1
Junior High	7 - 9	4
Secondary	7 - 12	6
Secondary	9 - 12	7
Adult	12	1
Total Number of Schools		79
Other Administrative Buildings		9

2019-20 ACTUAL	
Operating	\$419,212,351
Capital	\$17,421,139
Total Enrolment	32,743
Total Teachers	2,171.91
Total Educational Assistants	1,164.20
Total Principals and Vice-Principals	119.50
Total School Office Clerical	287.92
Total Caretakers	315



# PART 1

## INTRODUCTION

SCHOOL	GRADES	SCHOOL	GRADES	SCHOOL	GRADES
Andrew Mynarski School	7-9	Hugh John Macdonald School	7-9	Ralph Brown School	N-8
Argyle Alternative High School	10-12	Inkster School	N-6	River Elm	N-6
Brock Corydon School	N-6	Isaac Brock School	N-9	École River Heights School	7-8
Carpathia School	N-6	Isaac Newton School	7-9	École Riverview School	N-6
Cecil Rhodes School	N-9	École J.B. Mitchell School	N-6	École Robert H. Smith School	N-6
Champlain School	N-6	John M. King School	N-6	Robertson School	N-6
Children of the Earth High School	9-12	École Secondaire Kelvin High School	9-12	Rockwood School	N-6
Churchill High School	7-12	Kent Road School	N-6	École Sacré-Coeur	N-8
Clifton School	N-6	King Edward School	N-6	Sargent Park School	N-9
Collège Churchill	7-12	École Lansdowne School	N-8	Shaughnessy Park School	N-8
Daniel McIntyre High School	9-12	École Laura Secord School	N-6	École Sir William Osler	N-6
David Livingstone School	N-8	École LaVérendrye	N-6	Sisler High School	9-12
Dufferin School	N-6	Lord Nelson School	N-6	Sister MacNamara School	N-6
Earl Grey School	N-8	Lord Roberts School	N-6	St. John's High School	7-12
Elmwood High School	7-12	Lord Selkirk School	N-6	École Stanley Knowles School	N-8
Faraday School	N-6	Luxton School	N-6	Strathcona School	N-6
Fort Rouge School	N-6	Machray School	N-6	Technical Vocational High School	9-12
École Garden Grove School	N-6	Meadows West School	N-8	Tyndall Park School	N-6
General Wolfe School	7-9	Montrose School	N-6	École Victoria-Albert School	N-6
École George V School	N-8	Mulvey School	N-6	École Waterford Springs	N-8
Gladstone School	N-6	Niji Mahkwa School	N-8	Wellington School	N-6
Glenelm School	N-6	Norquay School	N-6	Weston School	N-6
Gordon Bell High School	7-12	Pinkham School	N-6	William Whyte School	N-8
Grant Park High School	7-12	Prairie Rose School	N-6	Winnipeg Adult Ed. Centre	12
Greenway School	N-6	Principal Sparling School	N-6	Wolseley School	N-6
Grosvenor School	N-6	Queenston School	N-6		
Harrow School	N-6	R.B. Russell Vocational High School	9-12		



# PART 1

## INTRODUCTION

### Enrolment Trends

In 2019/20 the WSD represented approximately 17.2% of the province of Manitoba's total N-12 enrolment. The WSD N-12 enrolment has decreased 0.9% since 2015. There should be a growth over the next few years driven by immigration and an increase in student population in the North West corner of the WSD.

N-12 ENROLMENT – INCLUDING UNGRADED SPECIAL EDUCATION	2015/16	2016/17	2017/18	2018/19	2019/20	ENROLMENT CHANGE SINCE 2015	ANNUALIZED % CHANGE OVER 5 YEARS
WSD N to 12	33,040	33,244	33,231	33,093	32,743	-297	- 0.23%
Manitoba N to 12	183,304	185,389	187,036	188,744	190,114	6,810	0.92%
WSD % Of Total Provincial Enrolment N to 12	18.0%	17.9%	17.8%	17.5%	17.2%	-	-1.13%
WSD K-12	31,309	31,425	31,446	31,359	31,050	<b>-259</b>	-0.21%
Manitoba K-12	181,022	183,017	184,709	186,521	187,894	<b>6,872</b>	0.94%
WSD % Of Total Provincial Enrolment K-12	17.3%	17.2%	17.0%	16.8%	16.5%	-0.8%	-1.18%

Since 2015/16 the WSD elementary N-6 enrolment has increased 1.0%, secondary 7-12 enrolment has decreased 1.8% and ungraded special education enrolment has decreased 45.0%. The FTE figures in these tables do not count our full day kindergarten (FDK) as full time students because the students are only funded half time by the Province. In 2015/16 we had 156 FDK students, 2016/17 we had 217 FDK students, in 2017/18 we had 211, in 2018/19 we had 215, and in 2019/20 we had 200 FDK students.

WSD ENROLMENT BY GRADE CATEGORY	2015/16	2016/17	2017/18	2018/19	2019/20	ENROLMENT CHANGE SINCE 2015	ANNUALIZED % CHANGE OVER 5 YEARS
Elementary N-6	17,502	17,827	17,928	17,961	17,676	174	0.25%
Secondary 7-12	15,080	15,014	14,966	14,875	14,815	-265	-0.44%
Ungraded Special Education – Elementary & Secondary	458	403	337	257	252	-206	-13.87%
Total	33,040	33,244	33,231	33,093	32,743	-297	-0.23%

The enrolment reported here is the provincially posted total number of pupils attending school on September 30. Enrolment statistics contained herein are not representative of the number of pupils eligible for provincial funding.

### Special Education / Inclusion Support Services

Based on WSD's September 30th enrolment figures, enrolment in special education programs has decreased 2.0% over the past five years, with a decrease in secondary grades. WSD does not receive provincial funding for all of the students for which it provides special education services. For example, of the 1,692 special education students in 2017/18, no special education funding was received for 702 (41.5%) of the students. The percentage of unfunded students was higher by 4.1% in elementary grades than secondary grades in 2017/18.

SPECIAL EDUCATION ENROLMENT* BY GRADE CATEGORY	2015/16	2016/17	2017/18	2018/19	2019/20	ENROLMENT CHANGE SINCE 2015	ANNUALIZED % CHANGE OVER 5 YEARS
Elementary	760	817	819	742	795	35	1.13%
Secondary	843	863	873	767	776	-67	-2.05%
Total	1,603	1,680	1,692	1,509	1,571	-32	-0.50%

\* The enrolment in this table is based on WSDs September 30th enrolment and includes any students who had a special education program designation. These students were not necessarily funded students. Elementary grades include Elementary Ungraded students and Secondary includes Junior and Senior Ungraded students.

# PART 2

## REVENUES

### WSD Revenue

#### Province's Funding of Schools Program

Provincial grants to Manitoba's public school divisions are provided through the Funding of Schools Program (FSP). The FSP includes both operating and capital support for school divisions and is administered by the Public Schools Finance Board.

This funding, disbursed to school divisions, is intended to support the success of students in Grades K to 12. The FSP funding consists of the following components:

**BASE SUPPORT** – includes per pupil funding for the delivery of K to 12 educational programs and services. Funding is provided for instructional support, curricular materials, information technology, library services, counselling/guidance, professional development, physical education, building occupancy and other student services.

**CATEGORICAL SUPPORT** – funding is available for students with supplementary needs including Transportation; English as an additional language, Indigenous and French supports; Special needs, Literacy and Numeracy; and Early Childhood Development. A complete listing of categorical funds received by WSD is included in the table below.

**EQUALIZATION SUPPORT** – provided to recognize the varying abilities of school divisions to meet the cost of unsupported program requirements through the property tax base of the school division. There is an additional calculation called Additional Equalization, which is provided to assist school divisions that have both higher than average tax effort and lower than average assessment per pupil.

**OTHER PROGRAM SUPPORT** – includes grants for School Buildings Support ("D" Projects), Technology Education Equipment Replacement, Skills Strategy Equipment Enhancement and other minor capital support.

### Other Department of Education

Manitoba Education also provides additional revenue to offset the operating costs of WSD. Some examples include funding for: Early Years Education Initiative, Interdivision Student Services, Nursing Supports (URIS), New Schools, Healthy Schools, General Support Grant, Learning to Age 18 Coordinator, Career Development Initiative Grant and the Tax Incentive Grant.

### Other Provincial Government Departments

Consists of revenue received from the Manitoba Government Reporting Entity (GRE), other than the Department of Education. Includes funding for the Adult Learning Centres.

### Formula Guarantee

Support that is calculated by way of a formula.

### Non-Provincial Revenue Sources

Includes Federal government, Municipal government, other school divisions, First Nations authorities, private organizations, individuals and other sources.

### Property Taxation

Includes the Special Levy property tax (on a school year basis)



# PART 2

## REVENUES

### Funding Gaps

To the extent that provincial funding through the FSP is insufficient to cover the costs of providing programs and services, the gap created is covered through other means, primarily by a Special Levy administered by the City of Winnipeg. The gaps are described below using budgeted data.

DESCRIPTION OF PROGRAM/SERVICE	EXPENDITURE	REVENUE	EQUALIZATION	FUNDING GAP
Student Support Services (excl Transp.)	\$74,377,286	\$20,157,472	\$10,419,583	\$43,800,231
Transportation	7,458,300	1,409,316	1,044,840	5,004,144
Intercultural Support Workers	560,300		78,493	481,807
Library Technical Assistants	621,600		87,081	534,519
District Computer Technicians	283,400		39,702	243,698
Adult Crossing Guards	657,000		92,040	564,960
School Resource Officer	470,000		65,843	404,157
Off Campus Programs	305,800		42,840	262,960
Home Learning Assistants/Early School Years	70,000		9,806	60,194
Library & Support Services Department (LSS)	594,300		83,256	511,044
Attendance Officers	141,300		19,795	121,505
Full Day Kindergarten	507,254		71,062	436,192
Therapy Services	667,400		93,497	573,903
Summer School	292,600	77,000	40,991	174,609
Nutrition	1,099,823		154,075	945,748
Nursery	5,189,400		725,713	4,463,687
Special Events	80,000		11,207	68,793
Performances and Programs	119,650		16,762	102,888
Milk Subsidy	210,000		29,419	180,581
Occupancy / Building	54,159,300	15,170,400	7,587,226	31,401,674
Counselling and Guidance	6,073,100	2,429,684	850,786	2,792,630
Professional Development	2,685,997	1,141,659	376,284	1,168,054
Curricular Materials	2,259,000	1,756,398	316,465	186,137
Information Technology	4,599,189	1,814,945	644,305	2,139,939
Literacy and Numeracy	2,495,221	2,457,864	349,558	-312,201
Early Childhood Development Initiative	550,738	471,535	77,153	2,050
Senior Years Technology Education	6,763,300	1,545,913	947,477	4,269,910
International Language (Bilingual Programs)	5,620,267	56,595	787,348	4,776,323
French Language	45,223,733	1,095,924	6,335,435	37,792,374
Aboriginal Academic Achievement	4,026,496	2,379,400	564,076	1,083,020
English as an Additional Language	2,690,200	2,138,565	376,873	174,762
Education for Sustainable Development	55,300	56,000	7,747	-8,447
Adult E.A.L.	3,492,300	3,492,300		0
Adult Learning Centre	795,800	795,800		0
<b>SUB-TOTAL</b>	<b>235,195,354</b>	<b>58,446,770</b>	<b>32,346,736</b>	<b>144,401,847</b>
Undistributed (Remaining)	186,026,346	305,093,304	25,334,890	-144,401,847
<b>TOTAL</b>	<b>\$421,221,700</b>	<b>\$363,540,074</b>	<b>\$57,681,626</b>	<b>\$0</b>

# PART 2

## REVENUES

### Department of Education and Training

DEPARTMENT OF EDUCATION AND TRAINING	2015-16	2016-17	2017-18	2018-19	2019-20	ANNUALIZED % CHANGE OVER 5 YEARS
<b>SCHOOLS FINANCE PROGRAM</b>						
<b>(A) BASE SUPPORT</b>						
Instructional Support	56,991,603	57,012,415	57,113,004	57,199,271	56,853,011	-
Occupancy	14,438,385	14,374,260	14,417,865	14,310,135	14,297,310	-
Curricular Materials	1,815,558	1,749,785	1,786,439	1,745,826	1,648,668	-
Information Technology	1,833,669	1,834,338	1,837,575	1,839,521	1,829,236	-
Library Services	2,720,928	2,721,921	2,726,724	2,729,612	2,714,350	-
Student Services	16,554,635	16,514,172	16,489,582	16,442,284	16,336,921	-
Counselling & Guidance	2,454,750	2,455,646	2,459,979	2,462,585	2,448,815	-
Professional Development	1,153,437	1,153,858	1,155,894	1,157,118	1,150,648	-
Physical Education (Grades 11 & 12)	707,625	717,250	734,125	736,000	738,188	-
	98,670,590	98,533,645	98,721,187	98,622,352	98,017,147	-0.17%
<b>(B) CATEGORICAL</b>						
Special Needs:						
- Coordinator & Clinicians	2,070,271	2,218,958	2,222,873	2,225,228	2,212,785	-
- Level II	6,832,020	7,412,850	7,412,850	7,412,850	7,412,850	-
- Level III	6,831,495	7,019,386	7,065,872	6,869,363	6,943,318	-
Transportation	1,395,674	1,407,585	1,335,688	1,388,893	1,415,674	-
Senior Years Technology Education	1,866,041	1,742,868	1,625,580	1,545,913	1,589,335	-
English as an Additional Language	2,950,815	2,890,870	2,990,690	2,528,260	2,243,190	-
Indigenous Academic Achievement	2,284,400	2,374,400	2,379,400	2,379,400	2,379,400	-
Indigenous & International Languages	48,095	49,706	71,950	55,443	56,581	-
French Language Education	889,545	944,566	932,603	1,025,117	1,045,011	-
Enrolment Change Support	32,171	148,225	94,990	-	471,488	-
Early Childhood Development Initiative	517,270	498,196	509,576	522,392	501,043	-
Literacy and Numeracy	2,361,723	2,484,888	2,487,064	2,490,576	2,477,804	-
- Early Literacy Intervention	(combined beginning in 15/16)	-				-
- Early Numeracy	(combined beginning in 15/16)	-				-
Experiential Learning	-	-				-
Education for Sustainable Development	55,300	55,300	56,000	56,000	56,000	-
	28,134,820	29,247,798	29,185,136	28,499,435	28,804,479	0.59%
<b>(C) EQUALIZATION SUPPORT</b>						
Equalization	50,042,843	50,144,646	51,626,583	51,785,048	53,015,289	-
Additional Equalization	4,863,665	4,863,665	4,863,665	4,863,665	4,863,665	-
Formula Guarantee	-	-	-			-
	54,906,508	55,008,311	56,490,248	56,648,713	57,878,954	1.30%



# PART 2

## REVENUES

DEPARTMENT OF EDUCATION AND TRAINING	2015-16	2016-17	2017-18	2018-19	2019-20	ANNUALIZED % CHANGE OVER 5 YEARS
<b>(D) OTHER SFP SUPPORT</b>						
School Building Support "D" Projects	978,840	974,460	977,040	970,560	967,380	-
Technology Education Equip. Replacement	385,500	385,500	385,500	385,500	385,500	-
Skills Strategy Equip. Enhancement	111,698	-	142,592	390,227	429,109	-
Finalization of Prior Year Support	160,107	780	6,339	-36,135	26,467	-
<b>TOTAL SCHOOLS FINANCE PROGRAM</b>	<b>183,348,063</b>	<b>184,150,494</b>	<b>185,908,042</b>	<b>185,480,652</b>	<b>186,509,036</b>	<b>0.40%</b>
<b>(E) OTHER PROVINCIAL SUPPORT</b>						
Education Property Tax Credit	30,565,744	30,681,986	30,930,809	30,863,745	30,363,089	-
Special needs/Autism	592,120	644,051	605,261	591,576	315,993	-
General Support Grant	6,265,881	6,700,710	6,775,693	6,568,692	6,227,989	-
Institutional Programs	3,184,387	3,408,207	3,405,148	3,443,025	3,388,065	-
Special Grant	2,600,000	3,500,000	3,500,000	3,500,000	3,500,000	-
Sub Fees	32,264	45,066	25,601	48,248	21,141	-
Nursing Support (URIS)	150,166	163,663	162,392	177,372	259,409	-
Community Schools Partnership	925,000	925,000	925,000	925,000	1,060,000	-
Tax Incentive Grant	9,492,248	9,486,374	8,529,940	6,946,148	5,364,621	-
Healthy Schools Initiative	73,378	73,062	73,483	73,456	73,172	-
School Resource Officer	-	-	-	-	-	-
Learning to Age 18 Coordinator	113,373	154,626	153,071	158,430	156,180	-
Early Years Enhancement Grant	2,597,395	3,197,395	3,197,395	3,197,395	3,197,395	-
Quality Education Initiative	-	-	-	-	-	-
Career Development Initiative	250,325	252,569	251,430	250,920	248,064	-
BDD Tutoring	50,000	-	-	-	-	-
Syrian Refugee	625,660	-	625,660	-	-	-
Shared Services Grant	-	-	-	599,582	610,465	-
Inner City Science	-	-	-	57,318	-	-
Directed Grants	-	-	-	1,535,469	1,672,542	-
French Language Revitalization Grant	-	-	-	-	10,520	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL OTHER PROVINCIAL SUPPORT</b>	<b>57,517,941</b>	<b>59,232,709</b>	<b>58,535,223</b>	<b>58,936,376</b>	<b>56,468,644</b>	<b>0.46%</b>
<b>(F) DEPARTMENT OF EDUCATION</b>						
Adult Learning Centres (ALC)	769,231	793,433	790,786	811,302	802,678	-
EAL Adults (now Federal Gov't)	-	-	-	-	-	-
School Resource Officer	377,963	381,617	-	-	-	-
<b>TOTAL DEPARTMENT OF EDUCATION SUPPORT</b>	<b>1,147,194</b>	<b>1,175,050</b>	<b>790,786</b>	<b>811,302</b>	<b>802,678</b>	<b>-8.54%</b>
<b>(G) DEBT SERVICING</b>	<b>12,178,970</b>	<b>12,934,891</b>	<b>13,177,132</b>	<b>13,848,207</b>	<b>14,980,234</b>	<b>5.31%</b>
<b>(H) DEBENTURE FINALIZATIONS</b>	<b>416</b>	<b>-</b>	<b>-</b>	<b>37,358</b>	<b>61,134</b>	<b>-</b>
<b>TOTAL PROVINCIAL GOVERNMENT</b>	<b>254,192,584</b>	<b>257,493,144</b>	<b>258,411,183</b>	<b>259,113,895</b>	<b>258,821,726</b>	<b>0.45%</b>

# PART 2

## REVENUES

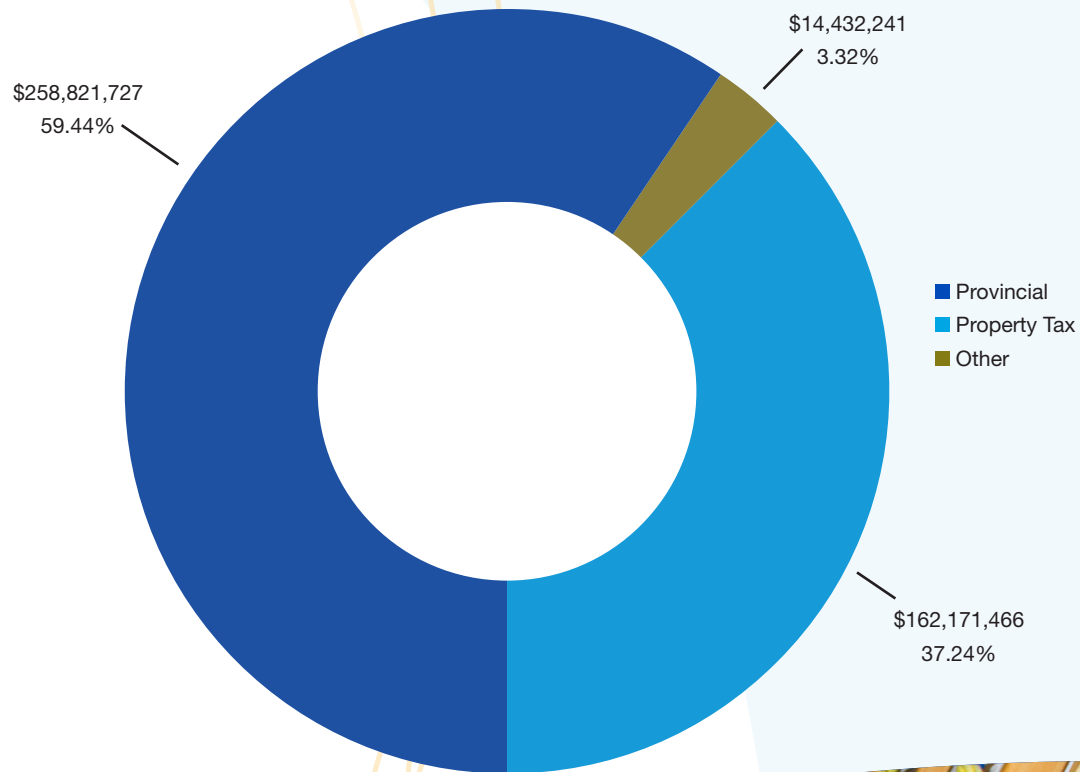
### Non-provincial support

NON-PROVINCIAL SUPPORT						ANNUALIZED % CHANGE OVER 5 YEARS
	2015-16	2016-17	2017-18	2018-19	2019-20	
<b>FEDERAL GOVERNMENT</b>						
EAL Adults	3,987,968	4,515,770	4,253,313	4,393,748	3,709,796	-
Directed Grants	-	-	-	206,850	185,939	-
<b>TOTAL FEDERAL SUPPORT</b>	<b>3,987,968</b>	<b>4,515,770</b>	<b>4,253,313</b>	<b>4,600,598</b>	<b>3,895,735</b>	<b>-0.58%</b>
<b>MUNICIPAL</b>						
City Special Levy	137,862,172	142,865,805	150,753,851	156,208,907	162,171,466	-
Other	18,596	76,495	88,762	101,488	66,970	-
<b>TOTAL MUNICIPAL SUPPORT</b>	<b>137,880,768</b>	<b>142,942,300</b>	<b>150,842,613</b>	<b>156,310,395</b>	<b>162,238,436</b>	<b>4.15%</b>
<b>OTHER SCHOOL DIVISIONS</b>						
Residual Fees	358,674	265,485	275,628	191,875	114,526	-
School of Choice	2,106,290	2,158,000	2,312,700	2,184,000	2,165,800	-
<b>TOTAL OTHER SCHOOL DIVISION SUPPORT</b>	<b>2,464,964</b>	<b>2,423,485</b>	<b>2,588,328</b>	<b>2,375,875</b>	<b>2,280,326</b>	<b>-1.93%</b>
<b>INDIGENOUS EDUCATION AUTHORITIES</b>						
Tuition	2,205,696	2,144,140	2,048,814	2,022,050	1,741,360	-
<b>TOTAL INDIGENOUS EDUCATION SUPPORT</b>	<b>2,205,696</b>	<b>2,144,140</b>	<b>2,048,814</b>	<b>2,022,050</b>	<b>1,741,360</b>	<b>-5.74%</b>
<b>OTHER SOURCES</b>						
Tuition	138,530	167,443	176,935	233,986	155,325	-
Non-Resident Tuition	174,294	240,734	428,665	1,176,380	1,585,825	-
Transportation	77,489	73,777	1,188	8,383	4,754	-
Food Services	148,045	123,642	116,334	139,308	127,032	-
Grants	445,839	1,122,803	1,190,200	1,126,213	106,298	-
Interest Income	161,399	166,782	211,083	459,959	566,873	-
Other Special Purpose Funds	307,435	151,313	248,495	222,455	200,317	-
School Generated Funds	720,475	875,815	3,420,788	3,261,067	2,566,403	-
School Rentals	350,011	386,996	361,671	382,398	405,461	-
School Use Permits	278,246	233,090	158,220	171,175	192,105	-
Shop Material Sales	158,070	138,266	125,424	195,910	70,736	-
Sub Wages	63,681	66,990	61,491	69,849	49,582	-
Misc. Income (Recoveries)	4,592	198,895	188,152	169,306	100,810	-
Directed Grants	-	-	-	352,897	186,210	-
Gain (loss) on disposal of Capital Assets	-	1,320,510	19,194	16,500	-8,567	-
Food Program Initiative	-	-	-	-	138,681	-
<b>TOTAL OTHER SOURCES</b>	<b>3,028,106</b>	<b>5,267,056</b>	<b>6,707,840</b>	<b>7,985,786</b>	<b>6,447,845</b>	<b>20.80%</b>
<b>GRAND TOTAL</b>	<b>403,760,086</b>	<b>414,785,895</b>	<b>424,852,091</b>	<b>432,408,599</b>	<b>435,425,434</b>	<b>1.90%</b>

# PART 2

## REVENUES

2019-2020 Actual Sources of Funding





# PART 3

## EXPENDITURES

### Total Expenses

Winnipeg School Division expenses are largely comprised of labour related costs (salary and benefits) for all staff. In any given fiscal year, this typically represents about 86% of total expenditures. The central administration costs are 2.7% of WSD's total operating expenses.

TOTAL EXPENSES	2015-16	2016-17	2017-18	2018-19	2019-20	ANNUALIZED % CHANGE OVER 5 YEARS
<b>EXPENSES BY CATEGORY</b>						
<b>INSTRUCTION</b>						
Classroom Teachers	174,724,997	181,080,450	184,725,196	186,659,247	195,560,007	-
Substitute Teachers	6,154,627	5,664,381	6,255,399	6,336,308	4,046,087	-
Clinicians	8,706,088	9,780,184	10,144,225	10,047,288	10,496,823	-
Educational Assistants	36,979,602	38,536,497	39,319,414	37,901,514	38,327,094	-
Technical and Specialized	3,185,974	3,235,960	2,991,640	3,073,004	2,911,315	-
Principals and Vice Principals	14,285,190	14,414,296	14,823,306	15,313,160	15,837,422	-
School Office	8,096,787	8,374,074	8,389,617	8,241,130	8,737,583	-
Computer Technicians	2,146,692	2,131,089	2,123,191	2,049,044	2,231,662	-
Benefits on salaries	19,843,048	18,811,782	19,148,345	19,451,256	20,217,044	-
Services	6,459,542	6,457,913	6,094,587	8,763,565	5,588,328	-
Supplies, materials and equipment	11,470,122	11,237,763	10,479,370	10,689,321	11,495,799	-
Transfer fees other School Divisions	1,888,621	2,265,336	2,230,845	2,159,266	2,173,924	-
<b>Instruction Subtotal</b>	<b>293,941,290</b>	<b>301,989,725</b>	<b>306,725,135</b>	<b>310,684,103</b>	<b>317,623,090</b>	<b>1.96%</b>
<b>INSTRUCTIONAL AND OTHER SUPPORT SERVICES</b>	<b>9,690,002</b>	<b>9,510,525</b>	<b>9,620,674</b>	<b>8,930,713</b>	<b>9,948,932</b>	<b>0.66%</b>
<b>COMMUNITY EDUCATION AND SERVICES</b>						
Adult English as an Additional Language	3,922,049	4,485,564	4,129,618	4,262,815	3,867,716	-
Pre-Kindergarten education	5,344,292	5,497,606	5,557,732	5,088,876	5,354,742	-
Community Services and Recreation	185,366	154,756	165,728	170,240	154,760	-
Adult Learning Centres	781,794	801,004	798,009	807,930	856,420	-
<b>Community Education Subtotal</b>	<b>10,233,501</b>	<b>10,938,930</b>	<b>10,651,087</b>	<b>10,329,861</b>	<b>10,233,639</b>	<b>0.00%</b>
<b>ADMINISTRATION</b>						
Trustees	197,809	190,521	197,809	211,659	181,929	-
Executive, Managerial	1,964,479	2,040,658	2,320,171	2,215,837	2,873,289	-
Technical	2,089,058	2,252,202	2,282,648	2,150,608	2,294,740	-
Clerical	2,810,074	3,064,427	3,032,269	3,096,116	3,289,133	-
Information Technology	214,795	192,045	207,393	133,976	149,630	-
Benefits	1,566,555	1,457,288	1,539,299	1,498,576	1,362,574	-
Services	1,121,843	758,092	719,930	986,285	1,024,125	-
Supplies, materials and equipment	738,107	868,613	829,330	787,545	894,325	-
<b>Administration Subtotal</b>	<b>10,702,720</b>	<b>10,823,846</b>	<b>11,128,849</b>	<b>11,080,601</b>	<b>12,069,744</b>	<b>3.05%</b>
<b>TRANSPORTATION</b>	<b>6,494,896</b>	<b>6,930,502</b>	<b>7,022,842</b>	<b>7,199,436</b>	<b>6,693,372</b>	<b>0.76%</b>

# PART 3

## EXPENDITURES

TOTAL EXPENSES						ANNUALIZED % CHANGE OVER 5 YEARS
	2015-16	2016-17	2017-18	2018-19	2019-20	
<b>BUILDING OPERATION/ MAINTENANCE</b>	<b>45,965,985</b>	<b>46,485,414</b>	<b>46,893,057</b>	<b>48,306,211</b>	<b>51,809,718</b>	<b>3.04%</b>
<b>OTHER</b>						
School Generated Funds	771,940	887,843	3,465,736	3,395,286	2,554,349	-
Fiscal	7,042,060	7,183,876	7,542,885	7,699,815	6,171,796	-
Debenture Debt Interest	5,170,018	5,266,889	5,250,137	5,367,188	5,700,814	-
Amortization	9,297,491	10,221,686	10,774,047	11,258,180	11,720,325	-
Other Capital	4,174	17,036	478,708	8,099	0	-
Other Special Purpose	218,319	207,400	226,003	193,694	236,612	-
<b>Other Subtotal</b>	<b>22,504,002</b>	<b>23,784,730</b>	<b>27,737,516</b>	<b>27,922,262</b>	<b>26,383,896</b>	<b>4.06%</b>
<b>Total Expenses</b>	<b>399,532,396</b>	<b>410,463,672</b>	<b>419,779,160</b>	<b>424,453,187</b>	<b>434,762,394</b>	<b>2.14%</b>
<b>Net Revenue Over Expenses</b>	<b>4,227,690</b>	<b>4,322,223</b>	<b>5,072,931</b>	<b>7,955,412</b>	<b>663,040</b>	<b>-37.07%</b>



# PART 3

## EXPENDITURES

### Teacher Staffing Details - Elementary and Secondary

The first table below outlines WSD's allocation of teachers to support students in our schools.

The second table provides analysis of the years of experience of our teaching staff.

ELEMENTARY & SECONDARY TEACHERS	2015-16	2016-17	2017-18	2018-19	2019-20	ANNUALIZED % CHANGE OVER 5 YEARS
Regular Classroom	1,840.68	1,863.31	1,880.14	1,924.73	1,921.39	1.1%
Provincial Class Size Initiative	41.00	51.00	51.00	12.00	12.00	-26.4%
Support	139.33	134.03	118.60	115.91	114.21	-4.8%
Support - Division Wide	13.00	13.00	13.00	13.00	13.00	0.0%
Librarians	9.38	7.25	5.75	5.30	4.83	-15.3%
Counsellors	59.02	54.82	54.42	51.47	57.73	-0.6%
Nursery	50.00	49.00	48.50	49.50	48.75	-0.6%
Total Teachers	2,152.41	2,172.41	2,171.41	2,171.91	2,171.91	0.2%
Enrolment (Total)	33,040.0	33,244.0	33,231.0	33,093.0	32,743.0	-0.2%
Enrolment (FTE)	30,158.0	30,246.5	30,245.5	30,161.5	29,915.0	-0.2%

TEACHERS/YEARS OF TEACHING EXPERIENCE	2015-16	2016-17	2017-18	2018-19	2019-20
Less than 1 Year	0.48%	1.91%	1.88%	1.21%	2.96%
1	0.57%	1.40%	2.02%	2.25%	3.39%
2	2.54%	2.57%	3.00%	2.66%	4.55%
3	3.71%	3.41%	3.16%	3.20%	3.73%
4	3.09%	4.01%	4.10%	3.50%	3.73%
5	3.60%	3.63%	4.26%	4.24%	3.76%
6	3.55%	3.67%	3.37%	4.41%	4.08%
7	3.91%	4.11%	3.88%	3.87%	4.49%
8	3.70%	3.95%	4.02%	4.16%	3.49%
9	74.85%	71.34%	70.31%	70.50%	65.82%
Total	100.00%	100.00%	100.00%	100.00%	100.00%



# PART 3

## EXPENDITURES

### Substitute Teacher Costs

Total substitute teacher costs (excluding costs associated with professional development) have increased by 26% since 2014/15. NOTE: The equivalent of 10.0 FTE teaching positions was reduced from the budget with the formation of a pool of permanent sub teachers approved by the WSD Board of Trustees to provide substitute services to French immersion schools.

SUBSTITUTE TEACHER COSTS						ANNUALIZED % CHANGE OVER 5 YEARS
	2015-16	2016-17	2017-18	2018-19	2019-20	
110 Administration	123,182	134,210	137,767	142,620	70,482	-13.0%
120 English Language-Single Track	3,822,204	3,972,691	4,360,682	4,359,682	2,721,959	-8.1%
170 French Immersion-Single Track	171,143	117,420	145,079	147,000	96,511	-13.3%
180 Dual Track Schools	623,022	647,518	823,350	959,297	677,753	2.1%
190 Senior Years Technology	243,363	238,245	196,569	123,761	73,279	-25.9%
240 Special Placement	282,424	317,476	335,811	300,941	247,671	-3.2%
250 Stud W/Spec Needs in Rg Class	44,809	62,103	76,460	87,518	50,470	3.0%
260 Resource Services	135,615	152,092	160,279	180,984	90,691	-9.6%
270 Counselling and Guidance	25,202	22,142	19,403	34,503	17,271	-9.0%
320 Instruction	7,986	7,020	14,905	3,298	7,859	-0.4%
440 Pre-Kindergarten Education	108,575	97,300	117,933	120,408	83,089	-6.5%
610 Curriculum Consult & Develop	47,873	47,783	54,964	52,977	12,901	-28.0%
620 Library/Media Centre	7,804	14,820	24,432	9,907	5,064	-10.2%
680 Other	10,102	3,234	27,176	27,839	7,505	-7.2%
<b>Total Costs</b>	<b>5,653,304</b>	<b>5,834,054</b>	<b>6,494,810</b>	<b>6,550,735</b>	<b>4,162,505</b>	<b>-7.4%</b>
Provincial Funding	0	0	0	0	0	-
Gap +/-	5,653,304	5,834,054	6,494,810	6,550,734	4,162,505	-7.4%
% Gap	100.0%	100.0%	100.0%	100.0%	100.0%	-
Total Elementary & Secondary Teachers	2,152.41	2,172.41	2,171.41	2,171.91	2,171.91	0.2%
Substitute Costs per Teacher	2,626.50	2,686.80	2,991.00	3,016.12	1,916.52	-7.6%



# PART 3

## EXPENDITURES

### School Administration Costs

All principal-ships shall be full-time supervising Principals except when the population of the school is 110 (+/-10) at which point the Principal shall have a minimum of half-time for school administration with the remaining time to be assigned by WSD.

The number of Vice Principals at each school is dependent upon the population of the school. A teaching Vice Principal (with 50% classroom duties) is appointed when the student enrolment reaches 350 and increases up to a maximum of 2.5 FTE Vice Principals for schools with enrolment exceeding 1,475. There are no grants received from the Public School Finance Branch to offset School Administration Costs.

SCHOOL OFFICE STAFF	2015-16	2016-17	2017-18	2018-19	2019-20	ANNUALIZED % CHANGE OVER 5 YEARS
<b>PRINCIPAL AND VICE PRINCIPAL</b>						
Full Time Equivalent Staff	117.5	118.5	118.5	118.5	119.5	0.42%
Salary	13,259,282	13,608,205	14,205,558	14,754,312	15,294,075	
Benefits (estimated)	530,371	544,328	568,222	590,172	611,763	
Total Cost Salary & Benefits	13,789,653	14,152,533	14,773,780	15,344,484	15,905,838	3.63%
Total Provincial Funding	0	0	0	0	0	
Gap +/-	-13,789,653	-14,152,533	-14,773,780	-15,344,484	-15,905,838	3.63%
<b>SCHOOL OFFICE SUPPORT STAFF</b>						
Full Time Equivalent	173.64	170.54	171.84	172.19	169.44	-0.68%
Salary	7,358,726	7,630,551	7,513,653	7,284,585	7,774,265	
Benefits (estimated)	1,214,190	1,424,040	1,405,053	1,362,217	1,453,788	4.61%
Total Cost Salary & Benefits	8,572,916	9,054,591	8,918,706	8,863,845	9,228,053	
Total Provincial Funding	0	0	0	0	0	
Gap +/-	-8,572,916	-9,054,591	-8,918,706	-8,863,845	-9,228,053	1.86%

# PART 3

## EXPENDITURES

### Administration, Operational and Governance

The costs represent WSD administrative and operational functions. This includes costs associated with areas like Finance, Human Resources, Information Technology, Board Services and Instructional Management Services.

ADMINISTRATION BY EXPENSE						ANNUALIZED % CHANGE OVER 5 YEARS
	2015-16	2016-17	2017-18	2018-19	2019-20	
<b>SALARIES AND BENEFITS</b>						
Trustees	197,809	190,521	197,809	211,659	181,929	-
Executive, Managerial	1,964,479	2,040,658	2,320,171	2,215,837	2,873,289	-
Technical, Clerical	4,899,132	5,316,629	5,314,916	5,246,724	5,583,873	-
Information Technology	214,795	192,045	207,393	133,976	149,630	-
<b>Total Salaries</b>	<b>7,276,215</b>	<b>7,739,853</b>	<b>8,040,289</b>	<b>7,808,196</b>	<b>8,788,720</b>	<b>4.83%</b>
<b>BENEFITS</b>	<b>1,566,555</b>	<b>1,457,288</b>	<b>1,539,299</b>	<b>1,498,576</b>	<b>1,362,574</b>	<b>-3.43%</b>
<b>OPERATIONAL EXPENSES</b>						
Trustee Offices	406,688	310,576	167,332	534,959	369,583	-
Instructional Management	222,956	261,799	264,328	221,094	261,201	-
Business Services	539,428	435,204	447,790	565,710	797,804	-
Management Information Services	690,878	619,126	669,812	452,065	473,300	-
<b>Total Operational Expenses</b>	<b>1,859,950</b>	<b>1,626,705</b>	<b>1,549,262</b>	<b>1,773,828</b>	<b>1,901,888</b>	<b>0.56%</b>
<b>Total Expenditures</b>	<b>10,702,720</b>	<b>10,823,846</b>	<b>11,128,850</b>	<b>11,080,601</b>	<b>12,053,182</b>	<b>3.02%</b>
<b>Total Divisional Expenditures (TDE)</b>	<b>399,532,396</b>	<b>410,463,672</b>	<b>419,779,160</b>	<b>424,453,187</b>	<b>434,762,394</b>	<b>-</b>
<b>% of TDE</b>	<b>2.68%</b>	<b>2.64%</b>	<b>2.65%</b>	<b>2.57%</b>	<b>2.77%</b>	<b>-</b>
<b>Rank in Manitoba* (1=lowest)</b>	<b>1</b>	<b>1</b>	<b>2</b>			<b>-</b>
<b>Total Enrolment</b>	<b>33,040</b>	<b>33,244</b>	<b>33,231</b>	<b>33,093</b>	<b>32,743</b>	<b>-0.23%</b>
<b>Administrative Cost per Pupil</b>	<b>\$324</b>	<b>\$326</b>	<b>\$335</b>	<b>\$ 335</b>	<b>\$ 368</b>	<b>3.23%</b>

\* out of all Manitoba School Divisions excluding DSFM and Frontier per FRAME Report  
(CALCULATION OF EXPENDITURE BASE AND ADMINISTRATIVE EXPENDITURE)

\*\* out of all Manitoba School Divisions excluding Whiteshell and MITT per FRAME Report  
(CALCULATION OF EXPENDITURE BASE AND ADMINISTRATIVE EXPENDITURE ÷ TOTAL K-12 FTE ENROLMENT)



# PART 3

## EXPENDITURES

ADMINISTRATION BY FUNCTION	2015-16	2016-17	2017-18	2018-19	2019-20
<b>BY FUNCTION</b>					
Trustees	916,255	870,029	744,935	1,151,864	943,572
Superintendent's Office	3,052,223	3,097,852	3,335,544	3,352,906	3,969,528
IM&A Cost per Pupil <i>s</i>	\$92	\$93	\$100	\$101	\$121
Finance (Secretary-Treasurer)	3,310,590	3,504,093	3,463,670	3,526,559	4,070,157
% TDE <i>t</i>	0.83%	0.85%	0.83%	0.83%	0.94%
Human Resources (HR) <i>r</i>	1,621,563	1,725,946	1,867,308	1,761,084	1,776,612
# of HR Personnel	19	21	22	22	22
Ratio of 1.0 HR Personnel Per Employee	251	230	209	209	208
Information Systems <i>i</i>	1,426,483	1,293,877	1,371,929	1,024,054	1,021,377
% TDE	0.36%	0.32%	0.33%	0.24%	0.23%
Research	375,606	332,049	345,464	264,135	288,499
<b>Total Expenditures</b>	<b>10,702,720</b>	<b>10,823,846</b>	<b>11,128,850</b>	<b>11,080,602</b>	<b>12,069,744</b>
<b>Total Number of Divisional Employees</b>	<b>4,773.00</b>	<b>4,839.00</b>	<b>4,587.00</b>	<b>4,570.79</b>	<b>4,614.64</b>
<b>Total Divisional Expenditures (TDE)</b>	<b>399,532,396</b>	<b>410,463,672</b>	<b>419,779,160</b>	<b>424,453,187</b>	<b>434,762,394</b>

*s* – Instructional Management and Administration (Function 520 FRAME)

*t* – Includes the cost for 3 benefits personnel which are typically counted within Human Resources. According to Robert Half's "Benchmarking the Finance Function 2015" – pg. 11, the median size of the Finance function in an organization with revenues \$100m-\$400m (US) is 1.00% (bottom quartile 0.55%, top quartile 2.10%); at 0.94%, WSD Finance is below the median.

*r* – The consensus benchmark (per HumanCapitalAdvisor.com) for HR departments is the ratio of HR personnel to total organizational personnel and ranges from 1.0 HR FTE per 100 – 200 employees, with 150 being optimal and 200 being typical for organizations of 2,500-7,500 employees; currently HR has 1.0 FTE for every 208 employees when including the 3 benefits personnel from *t* above.

*i* – According to the "IT Spending and Staffing Benchmarks 2016" by Computer Economics, typical IT spending for all industries for the last 5 years ranges from 2.2% to 2.5% of revenue; WSD at 0.23% is well below this.

# PART 3

## EXPENDITURES

### School Budget Expenditures

#### (Services, Supplies & Equipment)

WSD provides a budget allocation to schools on a per pupil allocation for student services, supplies, materials and equipment. Additional budgets are provided for vocational programs, special education programs and staff professional development.

School-based decision making allows Principals to distribute these funds to continue improving student success and aligning resources with student needs. Input from school staff, parents and WSD Directors is welcomed.

Additionally, WSD Directors and Superintendents are provided with holdback funds to support schools in providing a learning environment that fosters the growth of each student's potential and provide equitable opportunity to develop the knowledge, skills and values necessary for meaningful participation in a global and diverse society.

	2015-16	2016-17	2017-18	2018-19	2019-20	ANNUALIZED % CHANGE OVER 5 YEARS
Elementary Schools	5,269,647	5,327,780	6,154,542	5,702,413	5,003,565	-
Secondary Schools	5,521,956	5,791,376	5,805,291	5,711,773	5,104,644	-
<b>Total School Budget Expenditures</b>	<b>10,791,603</b>	<b>11,119,156</b>	<b>11,959,833</b>	<b>11,414,186</b>	<b>10,108,209</b>	<b>-1.62%</b>
Average Per Pupil Allocation	327	334	360	345	308	-
Provincial Funding - Curricular Grant	1,815,558	1,749,785	1,786,439	1,745,827	1,648,668	-
Average Per Pupil Allocation	55	53	53	54	50	-
Gap +/-	-10,221,945	-9,369,371	-10,173,394	-9,668,359	-8,459,541	-
% Gap	-85%	-84%	-85%	-85%	-84%	-

Many of the Provincial grants provided to WSD are used to offset salary and benefit costs. The Curricular Grant shown above is the only Public Schools Finance grant provided solely for school supplies and materials.

	2015-16	2016-17	2017-18	2018-19	2019-20	ANNUALIZED % CHANGE OVER 5 YEARS
Elementary (N-8)	22,048	22,325	22,367	22,319	22,138	-
Secondary (9-12)	10,992	10,919	10,864	10,774	10,605	-
<b>Total Average Daily Enrolment</b>	<b>33,040</b>	<b>33,244</b>	<b>33,291</b>	<b>33,093</b>	<b>32,743</b>	<b>-0.23%</b>

# PART 3

## EXPENDITURES

### Transportation

WSD Transportation services where necessary and subject to division regulations, The Public Schools Act and Regulations, and The Highway Traffic Act. More than 2,500 students are transported to and from school within Winnipeg School Division on a daily basis during the school year. Students eligible for busing in WSD include those who have physical, mental, and/or emotional disabilities or those who are in a language or alternative program from Kindergarten to Grade 6, and Nursery students attending one of WSD's four French immersion milieu schools. (subject to distance requirements).

TRANSPORTATION						ANNUALIZED % CHANGE OVER 5 YEARS
	2015-16	2016-17	2017-18	2018-19	2019-20	
Number of students Transported	2,469	2,352	1,984	1,938	2,045	-
WSD N-12 Students	33,040	33,244	33,231	33,093	32,743	-
Percentage of Students Transported	8.1%	7.1%	6.0%	5.9%	6.2%	-
<b>EXPENSES</b>						
Contract Services Cost	750,482	805,997	842,977	1,046,738	883,977	-
Board Fleet Cost	4,905,314	5,292,128	5,307,637	5,314,383	5,042,079	-
Public Transit Cost	271,422	224,866	277,223	268,669	186,499	-
Administrative Cost	567,678	607,511	595,005	569,646	580,816	-
<b>Total Transportation Expenses</b>	<b>6,494,896</b>	<b>6,930,502</b>	<b>7,022,842</b>	<b>7,199,436</b>	<b>6,693,372</b>	<b>0.76%</b>
Transportation Grant - Categorical Grant	1,395,674	1,407,585	1,335,688	1,388,893	1,415,674	0.36%



# PART 3

## EXPENDITURES

### Information Technology

WSD Research, Planning and Technology Services department provides information technology support and services to all students and staff in the division related to the development of new and monitoring of existing policies, research, planning, evaluations, library media, administrative procedures and the application of technology in the division to support the administrative function.

INFORMATION TECHNOLOGY						ANNUALIZED % CHANGE OVER 5 YEARS
	2015-16	2016-17	2017-18	2018-19	2019-20	
<b>Total Salary costs</b>	<b>2,652,346</b>	<b>2,625,258</b>	<b>2,664,015</b>	<b>2,485,921</b>	<b>2,621,978</b>	-
Managerial	268,154	272,077	277,220	256,972	236,638	-
Technical - Schools	1,830,742	1,808,318	1,800,857	1,729,742	1,851,803	-
Technical - Administrative	553,450	544,863	585,938	499,207	533,537	-
<b>SUPPLY AND SERVICE COSTS</b>						
Information Technology Services	1,678,338	1,886,444	1,825,960	4,113,656	1,219,848	-
Information Technology Equipment	3,670,994	3,650,856	3,406,119	3,959,027	4,286,179	-
<b>Total Supply and Services Costs</b>	<b>5,349,332</b>	<b>5,537,300</b>	<b>5,232,079</b>	<b>8,072,683</b>	<b>5,506,027</b>	-
<b>Total Expenditures</b>	<b>8,001,678</b>	<b>8,162,558</b>	<b>7,896,094</b>	<b>10,558,604</b>	<b>8,128,005</b>	<b>0.39%</b>
Information technology grant	62	62	62	62	62	-
Senior Years technology grant						
Category I	165	165	165	165	165	-
Category II	55	55	55	55	55	-
Approved Programs	5,500	5,500	5,500	5,500	5,500	-
<b>Total Funding</b>	<b>3,699,710</b>	<b>3,577,206</b>	<b>3,463,155</b>	<b>3,385,434</b>	<b>3,375,149</b>	<b>-1.14%</b>

# PART 3

## EXPENDITURES

### Community Education and Services

WSD Community Education and Services consists of costs related to providing services such as community use of facilities and gym rentals, and non-credit courses through WSD's Life Long Learning program to community groups and individuals. WSD supports early childhood education and has made Nursery available at all of its early year's schools. Currently there are about 1,800 nursery students in WSD. WSD operates an Adult English-as-an-additional-language on behalf of the Department of Labour on a full cost-recovery basis (\$3.5 million with a \$0 net cost to WSD).

COMMUNITY EDUCATION AND SERVICES						ANNUALIZED % CHANGE OVER 5 YEARS
	2015-16	2016-17	2017-18	2018-19	2019-20	
<b>Salaries and benefits</b>	<b>8,946,633</b>	<b>9,563,353</b>	<b>9,750,887</b>	<b>9,291,872</b>	<b>9,398,763</b>	-
English as an Additional Language	2,857,404	3,285,502	3,376,419	3,405,164	3,177,965	-
Community Services	108,729	114,202	115,252	138,190	119,664	-
Nursery Education	5,247,737	5,415,489	5,510,662	4,985,792	5,284,617	-
Adult Learning Centres	732,763	748,160	748,554	762,726	816,518	-
Operational Expenses	1,286,868	1,375,577	900,200	1,037,988	834,876	-
English as an Additional Language	1,064,645	1,200,062	753,199	857,651	689,752	-
Community Services	76,637	40,554	50,476	32,049	35,096	-
Nursery Education	96,555	82,117	47,070	103,084	70,126	-
Adult Learning Centres	49,031	52,844	49,454	45,204	39,902	-
<b>Total Expenditures</b>	<b>10,233,501</b>	<b>10,938,930</b>	<b>10,651,087</b>	<b>10,329,861</b>	<b>10,233,639</b>	<b>0.00%</b>
Adult Learning Centre Revenue	769,231	793,433	790,786	811,302	802,678	-
English as an Additional Language	3,987,968	4,515,770	4,253,313	4,393,748	3,709,796	-
<b>Total Revenues</b>	<b>4,757,199</b>	<b>5,309,203</b>	<b>5,044,099</b>	<b>5,205,050</b>	<b>4,512,474</b>	<b>-1.31%</b>

# PART 3

## EXPENDITURES

### Facility Services

The WSD Building Department mission is to provide safe, secure and comfortable facilities for students and staff in a cost effective manner that respects the principles of sustainability. WSD's physical plant consists of 87 buildings with approximately 5,130,000 square feet of space of varying vintages and 301 acres of grounds.

Facility Services consists of all operations and maintenance costs, including supervisory and clerical personnel, related to the upkeep, maintenance, and minor repair of all school division buildings and grounds. This includes utilities, taxes, insurance, supplies and capital costs.

In March 2016, WSD approved a 5-Year Capital Plan Submission to the Public Schools Finance Board for the years 2017/18 through 2021/22.

The details of this document can be found on WSD website.

[www.winnipegssd.ca/About WSD/deptservices/building-dept/five-year-plan/Documents/5 Year Capital Plan.pdf](http://www.winnipegssd.ca/About%20WSD/deptservices/building-dept/five-year-plan/Documents/5%20Year%20Capital%20Plan.pdf)

	2015-16	2016-17	2017-18	2018-19	2019-20	ANNUALIZED % CHANGE OVER 5 YEARS
Caretakers	314.0	315.0	315.0	315.0	315.0	0.08%
Tradespersons	100.0	100.0	100.0	102.0	102.0	0.50%
Central Administration / Office	31.0	31.0	31.0	32.0	32.0	0.80%
Storekeepers	2.0	2.0	2.0	2.0	2.0	0.00%
Workplace Safety and Health	2.0	3.0	3.0	3.0	3.0	10.67%
<b>COMPENSATION</b>						
Administration / Office	887,597	877,433	876,666	978,975	1,070,085	-
Operations	29,846,670	30,606,068	30,855,866	30,970,683	32,051,002	-
<b>Total Compensation Costs</b>	<b>30,734,267</b>	<b>31,483,501</b>	<b>31,732,532</b>	<b>31,949,658</b>	<b>33,121,087</b>	<b>1.89%</b>
<b>OPERATING COSTS</b>						
Utilities	6,194,840	6,176,967	6,364,766	6,567,899	6,308,957	-
Insurance	726,216	740,146	738,690	616,192	578,356	-
Property Taxes	773,762	747,376	752,431	743,490	763,555	-
Administration / Office	114,750	118,873	117,703	99,302	124,731	-
Operations	7,422,150	7,218,551	7,186,935	8,329,670	10,913,036	-
<b>Total Operating Costs</b>	<b>15,231,718</b>	<b>15,001,913</b>	<b>15,160,525</b>	<b>16,356,553</b>	<b>18,688,635</b>	<b>5.25%</b>
<b>Subtotal Compensation and Operating Costs</b>	<b>45,965,985</b>	<b>46,485,414</b>	<b>46,893,057</b>	<b>48,306,211</b>	<b>51,809,722</b>	<b>3.04%</b>
Category "D" School Buildings	1,913,947	854,611	1,601,412	2,019,228	2,240,907	4.02%
<b>Total Costs</b>	<b>47,879,932</b>	<b>47,340,025</b>	<b>48,494,469</b>	<b>50,325,439</b>	<b>54,050,629</b>	<b>3.08%</b>
<b>PROVINCIAL FUNDING</b>						
Occupancy Grant	14,438,385	14,374,260	14,417,865	14,310,135	14,297,310	-
School Buildings Support: "D" projects	978,840	974,460	977,040	970,560	967,380	-
<b>Total Revenue</b>	<b>15,417,225</b>	<b>15,348,720</b>	<b>15,394,905</b>	<b>15,280,695</b>	<b>15,264,690</b>	<b>-0.25%</b>
<b>Gap +/-)</b>	<b>-32,462,707</b>	<b>-31,991,305</b>	<b>-33,099,564</b>	<b>-35,044,744</b>	<b>-38,785,939</b>	<b>4.55%</b>



# PART 3

## EXPENDITURES

### Infrastructure

WSD recognizes the importance of prioritizing needs and plans for infrastructure renewal, including further development and implementation to the technology infrastructure plan. The challenge facing the division is to continue to prudently manage expenditures while maintaining infrastructure and equipment in our buildings.

The table below shows all capital and equipment renewal expenditures incurred by the Board over the last four years, as reported in WSD's Financial Statements.

	2015-16	2016-17	2017-18	2018-19	2019-20	ANNUALIZED % CHANGE OVER 5 YEARS
<b>OPERATIONAL EQUIPMENT</b>						
Classroom Furniture and Equipment	1,276,733	1,241,306	1,202,068	992,740	1,527,290	-
Instructional Computers and Software	3,111,820	3,138,737	4,062,672	3,471,633	3,579,759	-
School Office Furniture and Equipment	42,809	46,635	47,292	32,172	38,360	-
Clinicians/Consultants Furniture and Equipment	102,682	75,285	14,409	8,639	36,337	-
Clinicians/Consultants Computers and Software	194,432	183,939	74,374	86,794	74,471	-
Community Education and Services Equipment	224,110	56,634	17,377	4,293	2,949	-
Board, Administration and Transportation Equipment	293,457	349,273	96,206	22,097	53,367	-
School Operations and Maintenance Equipment	243,627	214,115	277,382	269,531	205,054	-
<b>Total Operational Equipment Renewal</b>	<b>5,489,670</b>	<b>5,305,924</b>	<b>5,791,780</b>	<b>4,887,899</b>	<b>5,517,588</b>	<b>0.13%</b>
<b>CAPITAL PROJECTS</b>						
Bus Reserve	600,000	640,000	829,274	1,102,300	1,104,145	-
Category "D" School Buildings	1,913,947	854,611	1,601,412	2,019,228	2,240,907	-
Computer Hardware & Software	1,204,557	224,512	-37,446	166,644	0	-
Furniture/Fixtures & Equipment	423,792	834,724	393,006	443,421	876,861	-
Other Vehicles	49,166	31,632	28,823	139,747	82,225	-
Balance of Purchase - Waterford Green Land	-	-	-	439,660	0	-
Constructed Assets	1,149,254	488,694	-	-	-	-
Energy Management Projects	364,746	878,106	675,859	6,427,230	0	-
Land & Land Improvements	-	-	57,325	260,761	748,777	-
New School Site Reserve	-	-	3,450,000	185,882	0	-
Projects funded from approved Capital Reserve	-366,071	-	-	-	-	-
Board Approved Play Structure	-	100,000	20,000	60,000	195,102	-
School Projects	-	-	-	5,885	0	-
Work in Progress	-	296,036	-	-	-	-
<b>Total Capital Projects</b>	<b>5,339,391</b>	<b>4,348,315</b>	<b>7,018,253</b>	<b>11,250,758</b>	<b>5,248,017</b>	<b>-0.43%</b>
<b>Total Capital and Equipment Renewal</b>	<b>10,829,061</b>	<b>9,654,239</b>	<b>12,810,033</b>	<b>16,138,657</b>	<b>10,765,605</b>	<b>-0.15%</b>

Excludes transfers back to operating

# PART 4

## FINANCIAL POSITION (BALANCE SHEET)

### Consolidated Financial Position

JUNE 30	2015	2016	2017	2018	2019	2020
<b>FINANCIAL ASSETS</b>						
Cash and Bank	-	-	-	-	-	8,148,117
Investments/Accrued Inc	5,070,281	6,647,109	6,567,818	6,552,782	4,346,271	5,897,836
Receivables	99,179,931	103,379,198	106,450,772	111,518,037	113,979,019	118,524,532
	104,250,212	110,026,307	113,018,590	118,070,819	118,325,290	132,570,485
<b>LIABILITIES</b>						
Overdraft	16,002,624	23,674,363	25,273,649	23,212,519	11,613,330	0
Payables/Accrued Liab	75,445,814	71,422,097	74,495,178	74,993,162	77,393,178	98,667,843
Deferred Revenue	13,698,374	14,177,898	14,161,925	14,977,661	14,674,741	14,874,242
Debentures <i>d</i>	103,572,283	113,405,331	116,774,329	119,630,834	130,325,014	160,056,195
School Gen Funds Liab	2,514,032	2,846,670	2,963,223	2,967,202	3,307,394	3,106,950
	211,233,127	225,526,359	233,668,304	235,781,378	237,313,657	276,705,230
<b>NET DEBT</b>	-106,982,915	-115,500,052	-120,649,714	-117,710,559	-118,988,367	-144,134,745
<b>NON-FINANCIAL ASSETS</b>						
Net Tang Cap Assets	177,241,225	189,880,348	200,059,732	202,700,971	215,344,148	241,049,145
Inventories	1,113,142	1,058,621	1,008,109	1,094,944	1,188,987	1,190,006
Prepays	5,185,686	5,345,911	4,688,924	4,094,626	590,626	694,028
	183,540,053	196,284,880	205,756,765	207,890,541	217,123,761	242,933,179
<b>ACCUMULATED SURPLUS</b>	76,557,138	80,784,828	85,107,051	90,179,982	98,135,394	98,798,434
<b>NET DEBT EXCL. DEBENTURES <i>d</i></b>	-3,410,632	-2,094,721	-3,875,385	1,920,275	11,336,647	15,921,450

*d* – Debentures are issued by the Province of Manitoba; as such, all principal and interest payments are paid to WSD by the Province. Therefore the figure shown above of net debt excluding debentures provides a more accurate picture of the financial health of WSD.

# PART 4

## FINANCIAL POSITION (BALANCE SHEET)

### Consolidated Accumulated Surplus

JUNE 30	2015	2016	2017	2018	2019	2020
<b>Equity in Tang Cap Assets</b>	59,554,085	64,470,694	72,059,194	73,837,629	78,462,817	81,630,813
<b>Capital Reserve</b>	6,191,166	4,767,490	1,399,898	4,523,350	3,488,750	2,700,772
<b>School Generated Funds</b>	44,037	-7,428	-19,456	-64,404	-134,219	-122,165
<b>Other Spec Purpose funds</b>	3,628,826	3,717,942	3,661,855	3,684,347	3,648,704	3,612,409
	<b>69,418,114</b>	<b>72,948,698</b>	<b>77,101,491</b>	<b>81,980,922</b>	<b>85,466,052</b>	<b>87,821,829</b>
<b>OP FUND ACCUM SURPLUS</b>						
<b>Designated Surplus</b>						
Fin/Doc Mgmt System	34,867	-	-	-	-	-
Admin System - Tech	52,514	-	-	-	-	-
Medical Intern Prgm	2,107	-	-	-	-	-
WiFi High Schools	1,294,978	255,833	-	-	-	-
CCTV/Security Systems	18,830	18,830	-	-	-	-
Pilot Full Day Kinder	60,806	60,806	60,806	-	-	-
Ment Health Strat Plan	57,925	38,041	14,521	14,521	2,145	-
Audiology Systems	8,838	-	-	-	-	-
Musical instruments	28,011	8,216	8,216	-	-	-
Employee Engagement	45,000	45,000	45,000	-	-	46,230
Kitchen upgrades	224,445	-	-	-	-	-
Dreambox	173,000	-	-	-	-	-
Microsoft Sharepoint	53,443	36,640	-	-	-	-
Audio/Video Recording	150,000	-	-	-	-	-
Bd meeting software	50,000	-	-	-	-	-
Washroom Reno's	483,637	-	-	-	-	-
Clinical Support Serv	575,705	-	-	-	-	-
Staff Restructuring	166,658	166,658	166,658	-	-	-
New transport routes	569,000	-	-	-	-	-
Univ access playgrounds	-	100,000	100,000	180,000	220,000	124,898
Board enhancements	-	33,900	-	-	-	-
Data Analytics Artificial Intelligence	-	-	-	-	361,000	260,626
Wireless Controllers (Support Maintenance)	-	-	-	-	185,000	52,496
Financial HR System	-	-	-	-	2,621,317	2,621,317
Lead Water Testing in Schools	-	-	-	-	256,803	92,000
Department carryovers	-	143,539	217,176	194,200	804,631	169,259
School carryovers	1,445,939	1,676,993	1,040,235	955,969	1,299,767	1,622,565
Technology Evergreening, Backup Firewall	-	-	-	-	-	258,955
Inclusion Support Technology Upgrades	-	-	-	-	-	72,553
STEAM Program	-	-	-	-	-	15,899
IC Science Lab Program	-	-	-	-	-	3,651
Math Resources	-	-	-	-	-	5,279
R.B. Russell Greenhouse Program	-	-	-	-	-	14,000
Tec Voc Welding Program	-	-	-	-	-	61,407
Transportation (Cameras)	-	-	-	-	-	153,835

# PART 4

## FINANCIAL POSITION (BALANCE SHEET)

Waterford Springs - Library Books	-	-	-	-	-	160,000
Waterford Springs - IT Equipment	-	-	-	-	-	94,331
Waterford Springs - Release Time	-	-	-	-	-	10,000
Mentorship Program	-	-	-	-	-	28,673
Teacher Relocation Allowance	-	-	-	-	-	60,000
	<b>5,495,703</b>	<b>2,584,456</b>	<b>1,652,612</b>	<b>1,344,690</b>	<b>5,750,663</b>	<b>5,927,974</b>
Undesignated Surplus	3,902,480	7,578,428	8,896,075	9,703,841	10,253,704	7,271,565
Non-vested sick leave	-2,259,159	-2,326,754	-2,543,127	-2,849,471	-3,335,026	-2,222,934
	<b>7,139,024</b>	<b>7,836,130</b>	<b>8,005,560</b>	<b>8,199,060</b>	<b>12,669,341</b>	<b>10,976,605</b>

JUNE 30	2015	2016	2017	2018	2019	2020
<b>CONSOLIDATED ACCUM SURPLUS*</b>	<b>76,557,138</b>	<b>80,784,828</b>	<b>85,107,051</b>	<b>90,179,982</b>	<b>98,135,394</b>	<b>98,798,434</b>
<b>Undesig Surpl as a % of TDE</b>	<b>0.98%</b>	<b>1.91%</b>	<b>2.17%</b>	<b>2.31%</b>	<b>2.42%</b>	<b>1.67%</b>

**Financial Assets** - are the financial resources an entity controls and can use to pay what it owes to others. These assets include cash, accounts receivable, investments, and assets that are convertible to cash or that generate cash so that the entity can pay its liabilities as they come due. Information about the liquidity of an entity's financial assets is not presented on the Statement of Financial Position. (Liquidity means how quickly assets can be used to pay bills.) However, the notes to the financial statements include disclosures on the liquidity of an entity's financial assets.

**Liabilities** - are existing financial obligations to outside parties at the date of the financial statements. They result from past transactions and events and will lead to the future sacrifice of economic benefits (e.g., financial assets). Common liabilities are accounts payable, debt, employee pension obligations, and unearned revenue. Users should also read the notes to the financial statements to better understand the nature of an entity's liabilities and when liabilities are due.

**Net debt** - is a term unique to public sector financial reporting. It is the difference between an entity's financial assets and liabilities at a point in time. This performance measure provides readers with important information regarding the entity's requirement to generate future revenues to fund past services and transactions.

**Non-financial assets** - are assets that an entity will use up when providing future services to the public. These assets are not normally used by an entity to settle its liabilities with external parties. As a result, they are shown separately in the Statement of Financial Position. Often, the most significant group of assets within this category are tangible capital assets, like buildings or roads, which are acquired to provide services over many years. As entities deliver services, the estimated portion of the assets used is recorded as an expense in the Statement of Operations. The balance presented represents the remaining service potential of the non-financial assets.

**Consolidated Accumulated Surplus** - When total assets exceed total liabilities, the entity is in an accumulated surplus position. An accumulated surplus position means that the entity has net positive resources that, subject to direction of the government or governing board, could be used to provide future services. However, when an entity is in an accumulated deficit position (total liabilities exceed total assets), the entity must fund past transactions and events from future revenues. An accumulated operating deficit position means the entity has borrowed to finance annual operating deficits.



# PART 4

## FINANCIAL POSITION (BALANCE SHEET)

### Indicators of Sustainability

JUNE 30	2015	2016	2017	2018	2019	2020
<b>Assets to Liabilities</b>	136.2%	135.8%	136.4%	138.3%	141.3%	135.7%
<b>Financial Assets to Liabilities</b>	49.4%	48.8%	48.4%	50.1%	49.9%	47.9%
<b>Financial Assets to Liabilities excl. Debentures</b>	96.8%	98.1%	96.7%	101.7%	110.6%	113.7%
<b>Net Debt to Total Annual Revenue</b>	26.8%	29.2%	29.1%	27.7%	27.5%	33.1%

### COMMENTARY ON FINANCIAL HEALTH

- Tangible Net Capital Assets are increasing at WSD which is an indication that it is striving to acquire sufficient assets to replace those that have been consumed in service delivery; the vast majority of the additions to Tangible Net Capital Assets are funded through Net Debt.
- Net Debt is increasing at WSD which is normally a sign of unsustainable financial operations. However, as noted previously, the most significant component of WSD's Net Debt is comprised of debentures issued by the Province of Manitoba; the principal and interest payments for these debentures is paid annually to WSD by the Province so it is therefore funded debt or flow-through debt. Net Debt is used to fund additions to Tangible Net Capital Assets and also used to fund large maintenance items i.e. it is being used partially to fund operations.
- Current year revenues have exceeded operating expenses during the last six years.
- The Ratio of Financial Assets to Liabilities, when excluding the effect of debentures, has averaged 103% over the last years which means that Financial Assets have virtually equaled Liabilities. Therefore, WSD has been solvent over the last five years but is financially neutral i.e. neither strong nor weak but viable.
- Total Accumulated Surplus has steadily increased over five years as has the ratio of Assets to Liabilities which is an indicator of financial strength. That said, Total Accumulated Surplus is comprised primarily in the equity in Tangible Net Capital Assets (approximately 83%). The remainder is comprised of capital reserves, special purpose funds, designated surplus and undesignated surplus.
- Undesignated surplus is currently just over 1.67% of TDE at \$7.3m. This means that the ability to absorb a major financial blow to WSD is rather limited. It translates to approximately one week of expenditures at current spend rates.







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