



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

2021-2022

# FINANCIAL FACTS

REVENUE & EXPENDITURE/BALANCE SHEET TRENDS

March 2023



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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

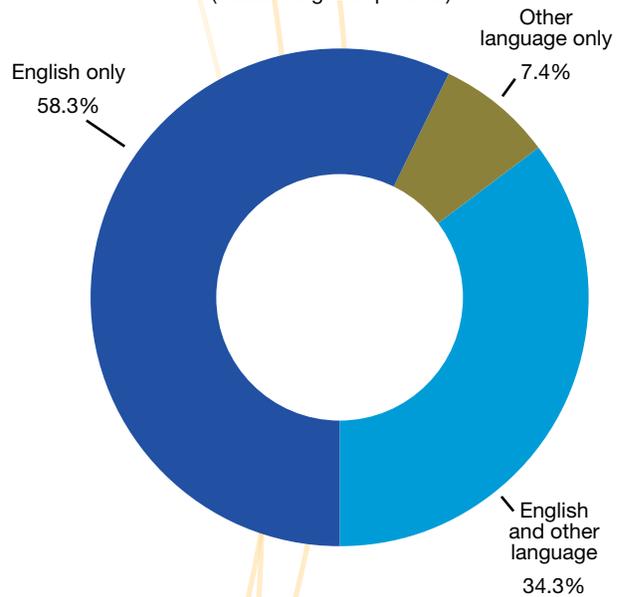
### WSD Student Demographics

#### Languages Spoken at Home

- In 2021/22, English was the only language spoken in 58.3% of homes. No English was spoken in the homes of 2,016 students (7.4%).
- The five most frequently reported languages, other than English, spoken in students' homes were Tagalog, Indic, Anishinaabe, Spanish and Cree.

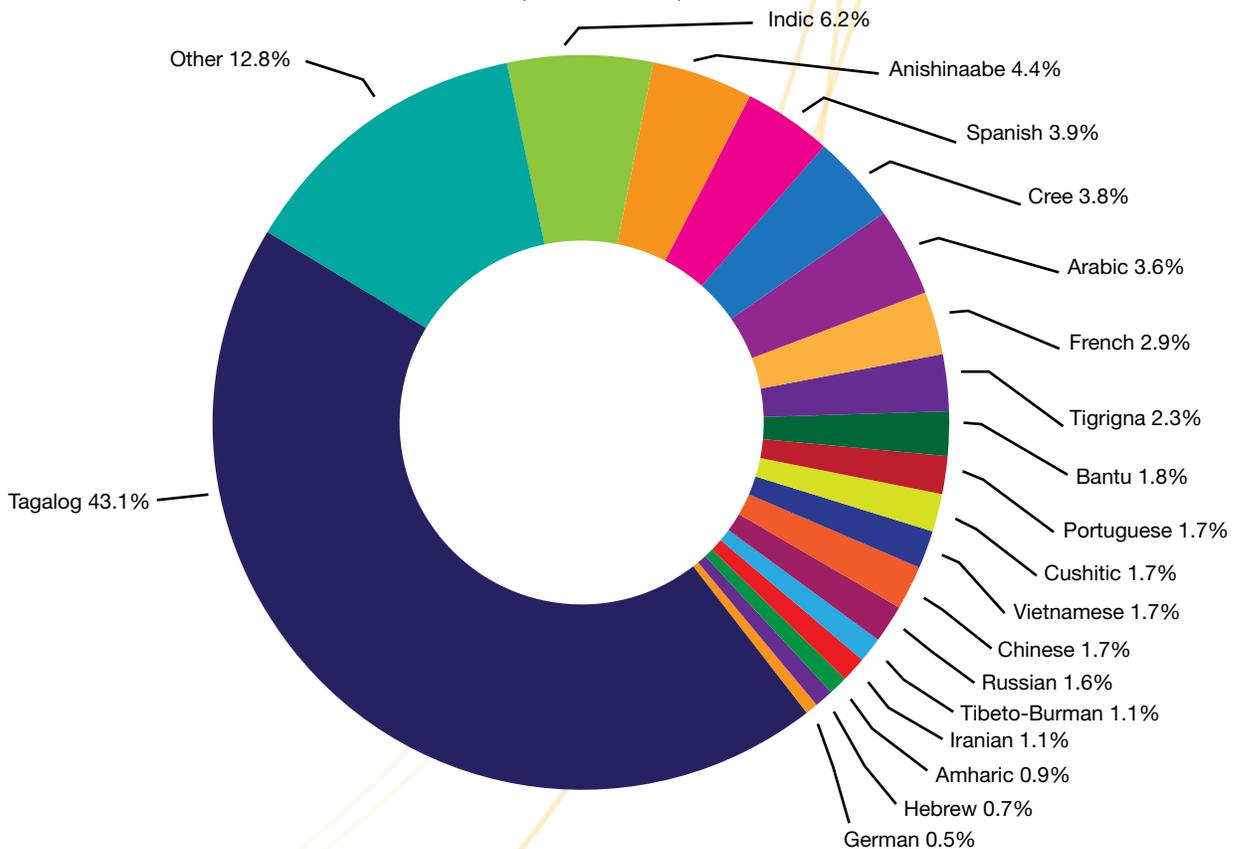
#### Languages Spoken In Students' Homes

(those living with parents)



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

(11,375 students)

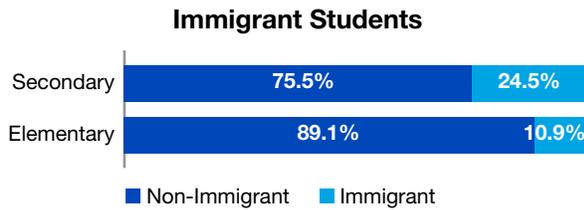


# PART 1

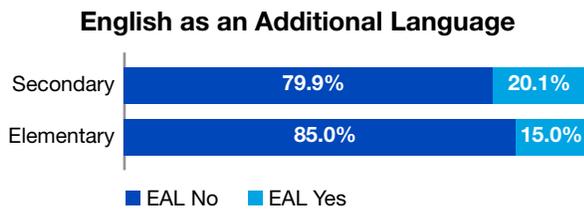
## INTRODUCTION

### WSD Student Demographics

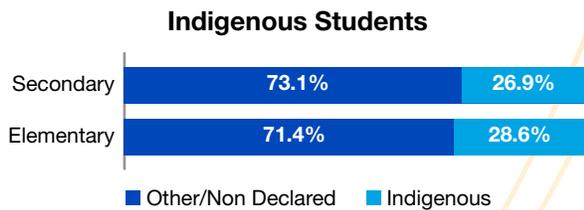
#### Student Immigration, English as an Additional Language – EAL, & Indigenous Students



- In 2021/22, 17.2% 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. 17.7% 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, 27.8% of the students in Gr. N-12 living with their parents/guardians self-declared themselves as Indigenous or were band sponsored students. Percentages were very similar between Elementary grades and Secondary grades.

\*All the information is based on our September 30th, 2021 student file.

# PART 1

## INTRODUCTION

### Financial and Statistical Information

#### WSD FACTS

	GRADES	NUMBER OF SCHOOLS
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	5
Secondary	9 - 12	9
Adult	12	1
Total Number of Schools		80
Other Administrative Buildings		7

2021-22 ACTUAL	
Total Operating Expenses	\$444,823,564
Total Capital Expenses	19,683,236
Total Enrolment	29,511
Total Budgeted Teachers	2,182.03
Total Budgeted Educational Assistants	1,183.31
Total Budgeted Principals and Vice-Principals	119.50
Total Budgeted School Office Clerical	149.38
Total Budgeted Caretakers	319



# PART 1

## INTRODUCTION

SCHOOL	GRADES
Adolescent Parent Centre	9-12
Andrew Mynarski School	7-9
Argyle Alternative High School	10-12
Brock Corydon School	N-6
Carpathia School	N-6
Champlain School	N-6
Children of the Earth High School	9-12
Collège Churchill High School	7-12
Clifton School	N-6
Daniel McIntyre High School	9-12
David Livingstone School	N-8
Dufferin School	N-6
Earl Grey School	N-8
Elmwood High School	7-12
Faraday School	N-6
Fort Rouge School	N-6
École Garden Grove School	N-6
General Wolfe School	7-9
École George V School	N-8
Gladstone School	N-6
Glenelm School	N-6
Gordon Bell High School	7-12
Grant Park High School	7-12
Greenway School	N-6
Grosvenor School	N-6
Harrow School	N-6
Hugh John Macdonald School	7-9
Inkster School	N-6

SCHOOL	GRADES
Isaac Brock School	N-9
Isaac Newton School	7-9
École J.B. Mitchell School	N-6
John M. King School	N-6
Keewatin Prairie Community School	N-9
École Secondaire Kelvin High School	9-12
Kent Road School	N-6
King Edward School	N-6
École Lansdowne School	N-8
École Laura Secord School	N-6
École LaVérendrye	N-6
Lord Nelson School	N-6
Lord Roberts School	N-6
Lord Selkirk School	N-6
Luxton School	N-6
Machray School	N-6
Meadows West School	N-8
Montrose School	N-6
Mulvey School	N-6
Niji Mahkwa School	N-8
Norquay School	N-6
Pinkham School	N-6
Prairie Rose School	N-6
Principal Sparling School	N-6
Queenston School	N-6
R.B. Russell Vocational High School	9-12

SCHOOL	GRADES
Ralph Brown School	N-8
River Elm	N-6
École River Heights School	7-8
École Riverview School	N-6
École Robert H. Smith School	N-6
Robertson School	N-6
Rockwood School	N-6
École Sacré-Coeur	N-8
Sargent Park School	N-9
Shaughnessy Park School	N-8
École Sir William Osler	N-6
École Secondaire Sisler High School	9-12
Sister MacNamara School	N-6
St. John's High School	7-12
École Stanley Knowles School	N-8
Strathcona School	N-6
Technical Vocational High School	9-12
Tyndall Park School	N-6
École Victoria-Albert School	N-6
École Waterford Springs	N-8
Wellington School	N-6
Weston School	N-6
William Whyte School	N-8
Winnipeg Adult Education Centre	12
Wolseley School	N-6
WSD Virtual School	9-12

# PART 1

## INTRODUCTION

### Enrolment Trends

In 2021/22 the WSD represented approximately 16.0% of the province of Manitoba's total N-12 enrolment. The WSD N-12 enrolment has decreased 1.8% since 2017/18. There should be growth over the next few years driven by immigration.

N-12 ENROLMENT – INCLUDING UNGRADED SPECIAL EDUCATION	2017/18	2018/19	2019/20	2020/21	2021/22	ENROLMENT CHANGE SINCE 2017	ANNUALIZED % CHANGE OVER 5 YEARS
WSD N to 12	33,231	33,093	32,743	29,595	29,511	-3,720	-2.80%
Manitoba N to 12	187,036	188,744	190,114	181,078	184,258	-2,778	-0.37%
WSD % Of Total Provincial Enrolment N to 12	17.8%	17.5%	17.2%	16.3%	16.0%	-1.8%	-2.53%
WSD K-12	31,446	31,359	31,050	28,461	28,268	<b>-3,178</b>	-2.53%
Manitoba K-12	184,709	186,521	187,894	179,876	182,533	<b>-2,176</b>	-0.29%
WSD % Of Total Provincial Enrolment K-12	17.0%	16.8%	16.5%	15.8%	15.5%	-1.5%	-2.21%

Since 2017/18 the WSD enrolment has seen a downward trend. 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 2017/18 we had 211 FDK students, in 2018/19 we had 215, in 2019/20 we had 200, in 2020/21 we had 163, and in 2021/22 we had 191 FDK students.

WSD ENROLMENT BY GRADE CATEGORY	2017/18	2018/19	2019/20	2020/21	2021/22	ENROLMENT CHANGE SINCE 2016	ANNUALIZED % CHANGE OVER 5 YEARS
Elementary N-6	17,928	17,961	17,676	15,524	15,698	-2,230	-3.11%
Secondary 7-12	14,966	14,875	14,815	13,877	13,648	-1,318	-2.20%
Ungraded Special Education – Elementary & Secondary	337	257	252	194	165	-172	-12.76%
Total	33,231	33,093	32,743	29,595	29,511	-3,720	-2.80%

The enrolment reported here is the provincially posted total number of pupils attending school on September 30th. 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 been on a downward trend over the past five years, with a decrease in both elementary and secondary grades. The WSD does not receive provincial funding for all of the students for which it provides special education services.

SPECIAL EDUCATION ENROLMENT* BY GRADE CATEGORY	2017/18	2018/19	2019/20	2020/21	2021/22	ENROLMENT CHANGE SINCE 2016	ANNUALIZED % CHANGE OVER 5 YEARS
Elementary	819	742	795	726	535	-284	-8.67%
Secondary	873	767	776	750	656	-217	-6.21%
Total	1,692	1,509	1,571	1,476	1,191	-501	-7.40%

\* The enrolment in this table is based on the Division's September 30th enrolment and includes any student 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). School divisions are required to freeze their 2022 Special Levy amounts, as they did for 2021.

# 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	PROVINCIAL REVENUE			PRESUMED EXPENDITURE*	BUDGETED EXPENDITURE	FUNDING GAP
	DIRECT	EQUALIZATION	TOTAL			
Aboriginal Academic Achievement	2,392,500	527,685	2,920,185	2,920,185	4,097,068	\$1,176,883
Adult Crossing Guards		61,307	61,307	106,343	476,000	\$369,657
Adult E.A.L.	3,252,623		3,252,623	3,252,623	3,252,623	\$0
Adult Learning Centre	784,800		784,800	784,800	784,800	\$0
Attendance Officers		18,199	18,199	31,568	141,300	\$109,732
Counselling and Guidance	2,404,776	765,237	3,170,013	5,498,722	5,941,482	\$442,760
Curricular Materials	1,738,392	172,246	1,910,638	1,910,638	1,910,638	\$0
District Computer Technicians		37,016	37,016	64,208	287,400	\$223,192
Early Childhood Development Initiative	476,307	40,731	517,038	517,038	517,038	\$0
Education for Sustainable Development	56,700		56,700	56,700	56,700	\$0
English as an Additional Language	2,183,565	341,102	2,524,667	2,524,667	2,648,400	\$123,733
French Language	1,095,924	5,968,765	7,064,689	7,064,689	46,342,894	\$39,278,205
Full Day Kindergarten		67,868	67,868	117,724	526,944	\$409,220
Home Learning Assistants/Early School Years		5,796	5,796	10,054	45,000	\$34,946
Information Technology	1,796,338	580,528	2,376,866	4,122,925	4,507,353	\$384,428
Inter-cultural Support Workers		72,860	72,860	126,383	565,700	\$439,317
International Language (Bilingual Programs)	56,581	750,509	807,090	1,399,983	5,827,127	\$4,427,144
Library & Support Services Department (LSS)		73,182	73,182	126,942	568,200	\$441,258
Library Technical Assistants		72,538	72,538	125,825	563,200	\$437,375
Literacy and Numeracy	2,432,856	62,365	2,495,221	2,495,221	2,495,221	\$0
Nursery			0	0	4,703,281	\$4,703,281
Nutrition		139,939	139,939	242,739	1,086,523	\$843,784
Occupancy / Building	15,126,795	6,984,419	22,111,214	38,354,231	54,228,671	\$15,874,440
Off Campus Programs		39,386	39,386	68,319	305,800	\$237,481
Performances and Programs		15,410	15,410	26,730	119,650	\$92,920
Professional Development	1,129,955	334,472	1,464,427	2,540,203	2,596,916	\$56,713
Senior Years Technology Education	1,589,335	890,906	2,480,241	2,480,241	6,917,206	\$4,436,965
Special Events		10,304	10,304	17,873	80,000	\$62,127
Student Support Services (excluding Transportation)	\$20,491,401	9,497,952	\$29,989,353	29,989,353	73,744,333	\$43,754,980
Summer School	64,000	37,686	101,686	176,385	292,600	\$116,215
Therapy Services		85,958	85,958	149,103	667,400	\$518,297
Transportation	1,411,950	942,189	2,354,139	2,354,139	7,315,376	\$4,961,237
<b>SUB-TOTAL</b>	<b>58,484,798</b>	<b>28,596,552</b>	<b>87,081,350</b>	<b>109,656,554</b>	<b>233,612,844</b>	<b>123,956,290</b>
Undistributed (Remaining)	309,459,612	24,498,438	333,958,050	311,382,846	187,426,556	
<b>TOTAL</b>	<b>\$367,944,410</b>	<b>\$53,094,990</b>	<b>\$421,039,400</b>	<b>\$421,039,400</b>	<b>\$421,039,400</b>	<b>\$123,956,290</b>

\* Provincial Revenue / 57.65% excluding Categorical grants

\*\* Not eligible for equalization funding

# PART 2

## REVENUES

### Department of Education and Training

DEPARTMENT OF EDUCATION AND TRAINING	2017-18	2018-19	2019-20	2020-21	2021-22	ANNUALIZED % CHANGE OVER 5 YEARS
<b>SCHOOLS FINANCE PROGRAM</b>						
<b>(A) BASE SUPPORT</b>						
Instructional Support	57,113,004	57,199,271	56,853,011	56,407,337	55,832,320	-
Occupancy	14,417,865	14,310,135	14,297,310	14,206,680	14,063,040	-
Curricular Materials	1,786,439	1,745,826	1,648,668	1,756,326	1,738,422	-
Information Technology	1,837,575	1,839,521	1,829,236	1,814,870	1,796,369	-
Library Services	2,726,724	2,729,612	2,714,350	2,693,033	2,665,580	-
Student Services	16,489,582	16,442,284	16,336,921	16,110,387	15,840,482	-
Counselling & Guidance	2,459,979	2,462,585	2,448,815	2,429,584	2,404,817	-
Professional Development	1,155,894	1,157,118	1,150,648	1,141,612	1,129,974	-
Physical Education (Grades 11 & 12)	734,125	736,000	738,188	732,750	695,125	-
	98,721,187	98,622,352	98,017,147	97,292,581	96,166,129	-0.65%
<b>(B) CATEGORICAL</b>						
Special Needs:						
- Coordinator & Clinicians	2,222,873	2,225,228	2,212,785	2,195,408	2,173,028	-
- Level II	7,412,850	7,412,850	7,412,850	7,412,850	7,412,850	-
- Level III	7,065,872	6,869,363	6,943,318	6,943,318	6,943,318	-
Transportation	1,335,688	1,388,893	1,415,674	1,413,870	1,412,030	-
Senior Years Technology Education	1,625,580	1,545,913	1,589,335	1,589,335	1,589,335	-
English as an Additional Language	2,990,690	2,528,260	2,243,190	2,183,565	2,186,065	-
Indigenous Academic Achievement	2,379,400	2,379,400	2,379,400	2,392,500	2,371,020	-
Indigenous & International Languages	71,950	55,443	56,581	56,581	56,581	-
French Language Education	932,603	1,025,117	1,045,011	1,095,924	991,998	-
Enrolment Change Support	94,990	-	471,488	657,565	845,666	-
Early Childhood Development Initiative	509,576	522,392	501,043	471,370	476,683	-
Literacy and Numeracy	2,487,064	2,490,576	2,477,804	2,456,768	2,432,896	-
Education for Sustainable Development	56,000	56,000	56,000	56,000	56,700	-
	29,185,136	28,499,435	28,804,479	28,925,054	28,948,170	-0.20%
<b>(C) EQUALIZATION SUPPORT</b>						
Equalization	51,626,583	51,785,048	53,015,289	58,217,529	50,999,114	-
Additional Equalization	4,863,665	4,863,665	4,863,665	-	-	-
	55,008,311	56,490,248	56,648,713	57,878,954	50,999,114	-2.50%
<b>(D) OTHER SFP SUPPORT</b>						
Formula Guarantee	-	-	-	-	4,502,946	-
School Building Support "D" Projects	977,040	970,560	967,380	963,720	960,300	-
Technology Education Equip. Replacement	385,500	385,500	385,500	385,500	385,500	-
Skills Strategy Equip. Enhancement	142,592	390,227	429,109	307,103	204,767	-
Finalization of Prior Year Support	6,339	-36,135	26,467	55,538	-116,577	-
<b>TOTAL SCHOOLS FINANCE PROGRAM</b>	<b>185,908,042</b>	<b>185,480,652</b>	<b>186,509,036</b>	<b>186,147,024</b>	<b>182,050,349</b>	<b>0.50%</b>

# PART 2

## REVENUES

DEPARTMENT OF EDUCATION AND TRAINING	2017-18	2018-19	2019-20	2020-21	2021-22	ANNUALIZED % CHANGE OVER 5 YEARS
<b>(E) OTHER PROVINCIAL SUPPORT</b>						
Education Property Tax Credit	30,930,809	30,863,745	30,363,089	25,037,992	19,346,044	-
Special needs/Autism	605,261	591,576	315,993	281,052	288,759	-
General Support Grant	6,775,693	6,568,692	6,227,989	6,260,633	6,344,661	-
Property Tax Offset Grant	-	-	-	-	3,987,770	-
Specials Needs Additional Funding	-	-	-	-	961,799	-
Wage Assistance	-	-	-	-	10,398,315	-
Supplemental COVID Allocation	-	-	-	-	3,216,782	-
Ventilation Upgrade Grant	-	-	-	-	2,510,147	-
Previous Year COVID Support	-	-	-	-	2,149,293	-
Lead Testing	-	-	-	-	87,414	-
Institutional Programs	3,405,148	3,443,025	3,388,065	3,600,867	3,409,408	-
Special Grant	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	-
Sub Fees	25,601	48,248	21,141	0	0	-
Nursing Support (URIS)	162,392	177,372	259,409	175,858	123,047	-
Property Tax Rebates	-	-	-	9,117	18,795	-
Community Schools Partnership	925,000	925,000	1,060,000	1,060,000	1,060,000	-
Tax Incentive Grant	8,529,940	6,946,148	5,364,621	4,731,529	4,729,350	-
Healthy Schools Initiative	73,483	73,456	73,172	72,451	65,966	-
Learning to Age 18 Coordinator	153,071	158,430	156,180	154,110	150,765	-
Early Years Enhancement Grant	3,197,395	3,197,395	3,197,395	3,197,395	3,197,396	-
Career Development Initiative	251,430	250,920	248,064	247,401	243,643	-
New School Grant (Dept Ed.)	-	-	-	465,000	0	-
Syrian Refugee	625,660	-	-	-	-	-
Shared Services Grant	-	599,582	610,465	601,596	626,183	-
Inner City Science	-	57,318	-	-	-	-
Directed Grants	-	1,535,469	1,672,542	1,939,169	2,255,985	-
French Language Revitalization Grant	-	-	10,520	11,017	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL OTHER PROVINCIAL SUPPORT</b>	<b>58,535,223</b>	<b>58,936,376</b>	<b>56,468,644</b>	<b>64,859,234</b>	<b>68,671,522</b>	<b>4.07%</b>
<b>(F) DEPARTMENT OF EDUCATION</b>						
Adult Learning Centres (ALC)	790,786	811,302	802,678	788,163	1,181,739	-
School Resource Officer	-	-	-	-	-	-
<b>TOTAL DEPARTMENT OF EDUCATION SUPPORT</b>	<b>790,786</b>	<b>811,302</b>	<b>802,678</b>	<b>788,163</b>	<b>1,181,739</b>	<b>10.56%</b>
<b>(G) DEBT SERVICING</b>	<b>13,177,132</b>	<b>13,848,207</b>	<b>14,980,234</b>	<b>16,658,204</b>	<b>17,636,720</b>	<b>7.56%</b>
<b>(H) DEBENTURE FINALIZATIONS</b>	<b>-</b>	<b>37,358</b>	<b>61,134</b>	<b>401,929</b>	<b>179,182</b>	<b>100%</b>
<b>SUB-TOTAL</b>	<b>258,411,183</b>	<b>259,113,895</b>	<b>258,821,726</b>	<b>255,340,506</b>	<b>269,719,512</b>	<b>1.08%</b>
<b>(I) SAFE SCHOOLS FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,514,047</b>	<b>11,956,725</b>	<b>-</b>
<b>TOTAL PROVINCIAL GOVERNMENT</b>	<b>258,411,183</b>	<b>259,113,895</b>	<b>258,821,726</b>	<b>268,854,553</b>	<b>281,676,237</b>	<b>2.18%</b>

# PART 2

## REVENUES

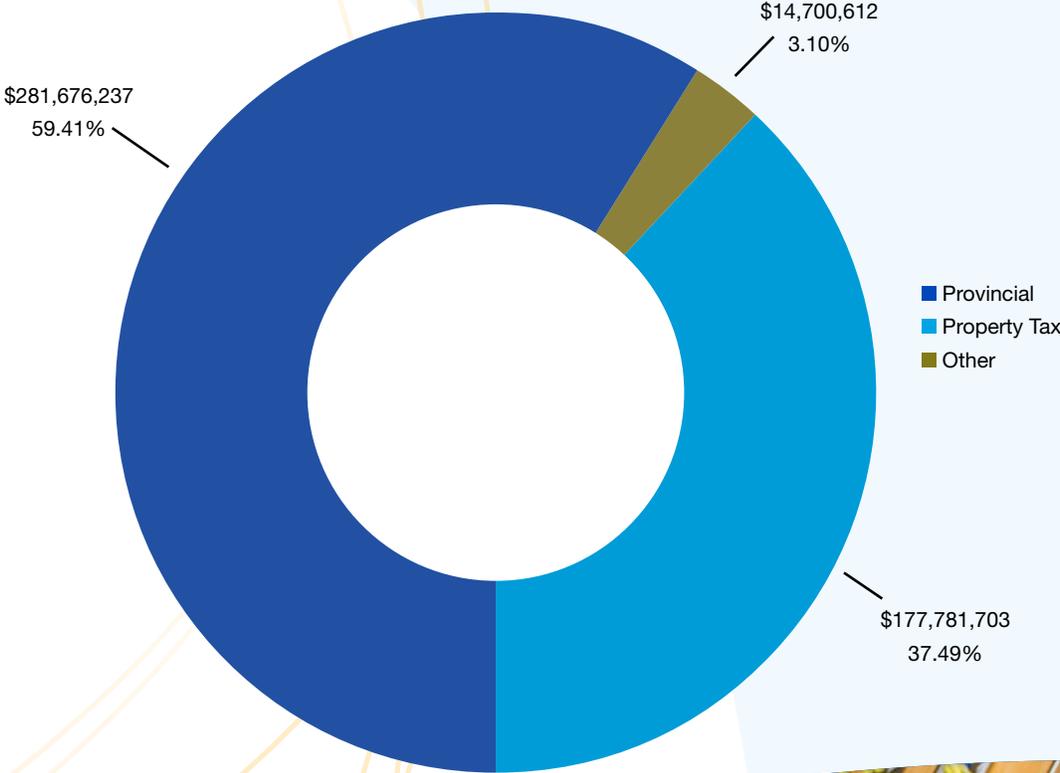
### Non-provincial support

NON-PROVINCIAL SUPPORT	2017-18	2018-19	2019-20	2020-21	2021-22	ANNUALIZED % CHANGE OVER 5 YEARS
<b>FEDERAL GOVERNMENT</b>						
EAL Adults	4,253,313	4,393,748	3,709,796	3,575,023	3,176,953	-
Climate Action Incentive	-	-	-	834,070	9,091	-
Directed Grants	-	206,850	185,939	-	-	-
Jordan's Principle	-	-	-	101,470	852,823	-
<b>TOTAL FEDERAL SUPPORT</b>	<b>4,253,313</b>	<b>4,600,598</b>	<b>3,895,735</b>	<b>4,510,563</b>	<b>4,038,867</b>	<b>-1.29%</b>
<b>MUNICIPAL</b>						
City Special Levy	150,753,851	156,208,907	162,171,466	172,087,576	177,781,703	-
Other	88,762	101,488	66,970	-	1,080	-
<b>TOTAL MUNICIPAL SUPPORT</b>	<b>150,842,613</b>	<b>156,310,395</b>	<b>162,238,436</b>	<b>172,087,576</b>	<b>177,782,783</b>	<b>4.19%</b>
<b>OTHER SCHOOL DIVISIONS</b>						
Residual Fees	275,628	191,875	114,526	62,615	121,999	-
School of Choice	2,312,700	2,184,000	2,165,800	2,141,750	1,999,855	-
<b>TOTAL OTHER SCHOOL DIVISION SUPPORT</b>	<b>2,588,328</b>	<b>2,375,875</b>	<b>2,280,326</b>	<b>2,204,365</b>	<b>2,121,854</b>	<b>-4.85%</b>
<b>INDIGENOUS EDUCATION AUTHORITIES</b>						
Tuition	2,048,814	2,022,050	1,741,360	1,599,667	1,906,706	-
<b>TOTAL INDIGENOUS EDUCATION SUPPORT</b>	<b>2,048,814</b>	<b>2,022,050</b>	<b>1,741,360</b>	<b>1,599,667</b>	<b>1,906,706</b>	<b>-1.78%</b>
<b>OTHER SOURCES</b>						
Tuition	176,935	233,986	155,325	112,283	162,620	-
Non-Resident Tuition	428,665	1,176,380	1,585,825	614,838	1,222,475	-
Transportation	1,188	8,383	4,754	290	5,860	-
Food Services	116,334	139,308	127,032	71,307	136,811	-
Grants	1,190,200	1,126,213	106,298	418,937	355,680	-
Investment Income	-	-	-	16,273	24,100	-
Interest Income	211,083	459,959	566,873	215,437	277,862	-
Other Special Purpose Funds	248,495	222,455	200,317	1,069,346	-222,629	-
School Generated Funds	3,420,788	3,261,067	2,566,403	1,686,552	2,935,661	-
School Rentals	361,671	382,398	405,461	315,624	641,364	-
School Use Permits	158,220	171,175	192,105	0	0	-
Shop Material Sales	125,424	195,910	70,736	71,692	53,596	-
Sub Wages	61,491	69,849	49,582	23,238	69,771	-
Misc. Income (Recoveries)	188,152	169,306	100,810	267,207	243,989	-
Directed Grants	-	352,897	186,210	291,733	554,086	-
Gain (loss) on disposal of Capital Assets	19,194	16,500	-8,567	4,000	170,859	-
Food Program Initiative	-	-	138,681	5,915	0	-
<b>TOTAL OTHER SOURCES</b>	<b>6,707,840</b>	<b>7,985,786</b>	<b>6,447,845</b>	<b>5,247,672</b>	<b>6,632,105</b>	<b>-0.28%</b>
<b>GRAND TOTAL</b>	<b>424,852,091</b>	<b>432,408,599</b>	<b>435,425,434</b>	<b>454,504,395</b>	<b>474,158,552</b>	<b>2.78%</b>

# PART 2

## REVENUES

2021-2022 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 85% of total expenditures. The central administration costs are 2.7% of WSD's total operating expenses.

TOTAL EXPENSES	2017-18	2018-19	2019-20	2020-21	2021-22	ANNUALIZED % CHANGE OVER 5 YEARS
<b>EXPENSES BY CATEGORY</b>						
<b>INSTRUCTION</b>						
Classroom Teachers	184,725,196	186,659,247	195,560,007	204,056,885	201,002,569	-
Substitute Teachers	6,255,399	6,336,308	4,046,087	3,919,127	6,109,968	-
Clinicians	10,144,225	10,047,288	10,496,823	10,734,240	11,497,372	-
Educational Assistants	39,319,414	37,901,514	38,327,094	43,399,454	37,966,089	-
Technical and Specialized	2,991,640	3,073,004	2,911,315	3,068,743	2,432,586	-
Principals and Vice Principals	14,823,306	15,313,160	15,837,422	15,698,564	16,064,477	-
School Office	8,389,617	8,241,130	8,737,583	8,700,487	7,142,062	-
Computer Technicians	2,123,191	2,049,044	2,231,662	2,060,096	1,731,839	-
Benefits on salaries	19,148,345	19,451,256	20,217,044	21,102,033	20,992,790	-
Services	6,094,587	8,763,565	5,588,328	5,355,180	4,768,991	-
Supplies, materials and equipment	10,479,370	10,689,321	11,495,799	18,064,184	15,288,700	-
Transfer fees other School Divisions	2,230,845	2,159,266	2,173,924	2,020,331	1,841,292	-
<b>Instruction Subtotal</b>	<b>306,725,135</b>	<b>310,684,103</b>	<b>317,623,090</b>	<b>338,179,324</b>	<b>326,838,735</b>	<b>1.60%</b>
<b>INSTRUCTIONAL AND OTHER SUPPORT SERVICES</b>	<b>9,620,674</b>	<b>8,930,713</b>	<b>9,948,932</b>	<b>9,390,877</b>	<b>8,979,397</b>	<b>-1.71%</b>
<b>COMMUNITY EDUCATION AND SERVICES</b>						
Adult English as an Additional Language	4,129,618	4,262,815	3,867,716	3,519,392	3,168,102	-
Pre-Kindergarten education	5,557,732	5,088,876	5,354,742	4,905,520	4,086,703	-
Community Services and Recreation	165,728	170,240	154,760	94,718	105,579	-
Adult Learning Centres	798,009	807,930	856,420	813,909	787,024	-
<b>Community Education Subtotal</b>	<b>10,651,087</b>	<b>10,329,861</b>	<b>10,233,639</b>	<b>9,333,539</b>	<b>8,147,408</b>	<b>-6.48%</b>
<b>ADMINISTRATION</b>						
Trustees	197,809	211,659	181,929	176,362	168,500	-
Executive, Managerial	2,320,171	2,215,837	2,873,289	2,201,511	2,249,243	-
Technical	2,282,648	2,150,608	2,294,740	2,319,469	2,146,298	-
Clerical	3,032,269	3,096,116	3,289,133	2,909,094	2,381,405	-
Information Technology	207,393	133,976	149,630	137,216	145,681	-
Benefits	1,539,299	1,498,576	1,362,574	1,521,135	1,294,927	-
Services	719,930	986,285	1,024,125	1,849,753	1,563,069	-
Supplies, materials and equipment	829,330	787,545	894,325	652,516	440,074	-
<b>Administration Subtotal</b>	<b>11,128,849</b>	<b>11,080,601</b>	<b>12,069,744</b>	<b>11,432,709</b>	<b>10,389,197</b>	<b>-1.70%</b>
<b>TRANSPORTATION</b>	<b>7,022,842</b>	<b>7,199,436</b>	<b>6,693,372</b>	<b>6,402,729</b>	<b>7,679,750</b>	<b>2.26%</b>

# PART 3

## EXPENDITURES

TOTAL EXPENSES	2017-18	2018-19	2019-20	2020-21	2021-22	ANNUALIZED % CHANGE OVER 5 YEARS
<b>BUILDING OPERATION/ MAINTENANCE</b>	<b>46,893,057</b>	<b>48,306,211</b>	<b>51,809,718</b>	<b>51,812,703</b>	<b>54,501,376</b>	<b>3.83%</b>
<b>OTHER</b>						
School Generated Funds	3,465,736	3,395,286	2,554,349	1,902,143	2,855,060	-
Fiscal	7,542,885	7,699,815	6,171,796	7,935,492	7,671,993	-
Debenture Debt Interest	5,250,137	5,367,188	5,700,814	6,231,711	6,243,957	-
Amortization	10,774,047	11,258,180	11,720,325	12,499,734	13,376,732	-
Other Capital	478,708	8,099	0	201,246	62,547	-
Other Special Purpose	226,003	193,694	236,612	249,100	171,693	-
<b>Other Subtotal</b>	<b>27,737,516</b>	<b>27,922,262</b>	<b>26,383,896</b>	<b>29,019,426</b>	<b>30,381,982</b>	<b>2.30%</b>
<b>Total Expenses</b>	<b>419,779,160</b>	<b>424,453,187</b>	<b>434,762,394</b>	<b>455,571,302</b>	<b>446,917,845</b>	<b>1.58%</b>
<b>Net Revenue Over Expenses</b>	<b>5,072,931</b>	<b>7,955,412</b>	<b>663,040</b>	<b>-1,066,907</b>	<b>27,240,707</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.

<b>ELEMENTARY &amp; SECONDARY TEACHERS</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>ANNUALIZED % CHANGE OVER 5 YEARS</b>
Regular Classroom	1,880.14	1,924.73	1,923.43	1,927.96	1,946.24	0.9%
Provincial Class Size Initiative	51.00	12.00	12.00	0	0	-100.0%
Support	118.60	115.91	120.21	136.88	123.07	0.9%
Support - Division Wide	13.00	13.00	13.00	5.00	5.00	-21.2%
Librarians	5.75	5.30	4.83	5.31	2.50	-18.8%
Counsellors	54.42	51.47	57.73	57.30	56.14	0.8%
Nursery	48.50	49.50	48.75	47.50	42.00	-3.5%
ALC Teachers	-	-	7.08	7.08	7.08	100%
<b>Total Teachers</b>	<b>2,171.41</b>	<b>2,171.91</b>	<b>2,187.03</b>	<b>2,187.03</b>	<b>2,182.03</b>	<b>0.1%</b>
Enrolment (Total)	33,231.0	33,093.0	32,743.0	29,595.0	29,511.0	-2.9%
Enrolment (FTE)	30,245.5	30,161.5	29,915.0	27,527.5	27,324.5	-2.5%

<b>TEACHERS/YEARS OF TEACHING EXPERIENCE</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Less than 1 Year	1.88%	1.21%	2.96%	2.80%	1.98%
1	2.02%	2.25%	3.39%	2.49%	1.86%
2	3.00%	2.66%	4.55%	3.46%	2.31%
3	3.16%	3.20%	3.73%	4.66%	3.26%
4	4.10%	3.50%	3.73%	4.02%	4.42%
5	4.26%	4.24%	3.76%	3.93%	3.47%
6	3.37%	4.41%	4.08%	3.98%	3.76%
7	3.88%	3.87%	4.49%	4.16%	4.21%
8	4.02%	4.16%	3.49%	4.42%	4.29%
9	70.31%	70.50%	65.82%	66.08%	70.44%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

# PART 3

## EXPENDITURES

### Substitute Teacher Costs

Total substitute teacher costs (excluding costs associated with professional development and the federally funded Adult EAL program) have decreased by 1.0% since 2017/18. NOTE: The equivalent of 10.0 FTE teaching positions was reduced from the 2021/22 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
	2017-18	2018-19	2019-20	2020-21	2021-22	
110 Administration	137,767	142,620	70,482	73,059	106,875	-6.2%
120 English Language-Single Track	4,360,682	4,359,682	2,721,959	2,511,271	4,045,844	-1.9%
170 French Immersion-Single Track	145,079	147,000	96,511	131,713	183,863	6.1%
180 Dual Track Schools	823,350	959,297	677,753	772,599	1,142,623	8.5%
190 Senior Years Technology	196,569	123,761	73,279	62,798	95,670	-16.5%
240 Special Placement	335,811	300,941	247,671	214,324	300,939	-2.7%
250 Stud W/Spec Needs in Rg Class	76,460	87,518	50,470	37,794	78,226	0.6%
260 Resource Services	160,279	180,984	90,691	92,711	131,462	-4.8%
270 Counselling and Guidance	19,403	34,503	17,271	22,855	24,466	6.0%
320 Instruction	14,905	3,298	7,859	2,086	9,734	-10.1%
440 Pre-Kindergarten Education	117,933	120,408	83,089	86,166	100,864	-3.8%
610 Curriculum Consult & Develop	54,964	52,977	12,901	-	3,400	-50.1%
620 Library/Media Centre	24,432	9,907	5,064	1,452	2,525	-43.4%
680 Other	27,176	27,839	7,505	3,770	9,659	-22.8%
<b>Total Costs</b>	<b>6,494,810</b>	<b>6,550,735</b>	<b>4,162,505</b>	<b>4,012,603</b>	<b>6,236,150</b>	<b>-1.0%</b>
Provincial Funding	0	0	0	0	0	-
Gap +/-	6,494,810	6,550,734	4,162,505	4,012,603	6,236,150	-1.0%
% Gap	100.0%	100.0%	100.0%	100.0%	100.0%	-
Total Elementary & Secondary Teachers	2,171.41	2,171.91	2,187.03	2,187.03	2,182.03	0.1%
Substitute Costs per Teacher	2,991.00	3,016.12	1,903.27	1,834.73	2,857.96	-1.1%



# 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						ANNUALIZED % CHANGE OVER 5 YEARS
	2017-18	2018-19	2019-20	2020-21	2021-22	
<b>PRINCIPAL AND VICE PRINCIPAL</b>						
Full Time Equivalent Staff	118.5	118.5	119.5	119.5	119.5	0.20%
Salary	14,205,558	14,754,312	15,294,075	15,165,834	15,287,334	
Benefits (estimated)	568,222	590,172	611,763	608,901	611,493	
Total Cost Salary & Benefits	14,773,780	15,344,484	15,905,838	15,774,735	15,898,827	1.9%
<b>SCHOOL OFFICE SUPPORT STAFF</b>						
Full Time Equivalent	171.84	172.19	169.72	170.41	149.38	-3.40%
Salary	7,513,653	7,284,585	7,774,265	7,761,167	6,644,456	
Benefits (estimated)	1,405,053	1,362,217	1,453,788	1,451,338	1,242,513	
Total Cost Salary & Benefits	8,918,706	8,863,845	9,228,053	9,212,505	7,886,969	-3.0%

# 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
	2017-18	2018-19	2019-20	2020-21	2021-22	
<b>SALARIES AND BENEFITS</b>						
Trustees	197,809	211,659	181,929	176,362	168,500	-
Executive, Managerial	2,320,171	2,215,837	2,873,289	2,201,511	2,249,243	-
Technical, Clerical	5,314,916	5,246,724	5,583,873	5,454,427	4,527,703	-
Information Technology	207,393	133,976	149,630	137,216	145,681	-
<b>Total Salaries</b>	<b>8,040,289</b>	<b>7,808,196</b>	<b>8,788,720</b>	<b>7,969,516</b>	<b>7,091,127</b>	<b>-3.09%</b>
<b>BENEFITS</b>	<b>1,539,299</b>	<b>1,498,576</b>	<b>1,362,574</b>	<b>1,560,268</b>	<b>1,294,927</b>	<b>-4.23%</b>
<b>OPERATIONAL EXPENSES</b>						
Trustee Offices	167,332	534,959	369,583	112,121	127,298	-
Instructional Management	264,328	221,094	261,201	117,180	158,768	-
Business Services	447,790	565,710	797,804	1,154,324	1,211,883	-
Management Information Services	669,812	452,065	473,300	519,298	505,194	-
<b>Total Operational Expenses</b>	<b>1,549,262</b>	<b>1,773,828</b>	<b>1,901,888</b>	<b>1,902,923</b>	<b>2,003,143</b>	<b>6.63%</b>
<b>Total Expenditures</b>	<b>11,128,850</b>	<b>11,080,601</b>	<b>12,053,182</b>	<b>11,432,707</b>	<b>10,389,197</b>	<b>-1.70%</b>
<b>Total Divisional Expenditures (TDE)</b>	<b>419,779,160</b>	<b>424,453,187</b>	<b>434,762,394</b>	<b>455,571,302</b>	<b>446,917,845</b>	<b>-</b>
<b>% of TDE</b>	<b>2.65%</b>	<b>2.57%</b>	<b>2.77%</b>	<b>2.51%</b>	<b>2.32%</b>	<b>-</b>
<b>Rank in Manitoba* (1=lowest)</b>	<b>2</b>	<b>T2</b>	<b>T3</b>			<b>-</b>
<b>Total Enrolment</b>	<b>33,231</b>	<b>33,093</b>	<b>32,743</b>	<b>29,595</b>	<b>29,511</b>	<b>-2.92%</b>
<b>Administrative Cost per Pupil</b>	<b>\$335</b>	<b>\$ 335</b>	<b>\$ 368</b>	<b>\$ 386</b>	<b>\$ 352</b>	<b>1.25%</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	2017-18	2018-19	2019-20	2020-21	2021-22
<b>BY FUNCTION</b>					
Trustees	744,935	1,151,864	943,572	665,056	656,970
Superintendent's Office	3,335,544	3,352,906	3,969,528	2,791,723	2,787,626
IM&A Cost per Pupil <i>s</i>	\$100	\$101	\$121	\$94	\$94
Finance (Secretary-Treasurer)	3,463,670	3,526,559	4,070,157	4,358,695	3,843,666
% TDE <i>t</i>	0.83%	0.83%	0.94%	0.96%	0.86%
Human Resources (HR) <i>r</i>	1,867,308	1,761,084	1,776,612	2,188,072	1,883,990
# of HR Personnel	22	22	22	22	22
Ratio of 1.0 HR Personnel Per Employee	209	209	208	210	208
Information Systems <i>i</i>	1,371,929	1,024,054	1,021,377	1,106,352	895,081
% TDE	0.33%	0.24%	0.23%	0.24%	0.20%
Research	345,464	264,135	288,499	322,809	321,864
<b>Total Expenditures</b>	<b>11,128,850</b>	<b>11,080,602</b>	<b>12,069,744</b>	<b>11,432,707</b>	<b>10,389,197</b>
<b>Total Number of Divisional Employees</b>	<b>4,587.00</b>	<b>4,570.79</b>	<b>4,614.64</b>	<b>4,622.86</b>	<b>4,576.26</b>
<b>Total Divisional Expenditures (TDE)</b>	<b>419,779,160</b>	<b>424,453,187</b>	<b>434,762,394</b>	<b>455,571,302</b>	<b>446,917,845</b>

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

*t* – 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 0.96%, 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 210 employees.

*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 0.24% 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.

	2017-18	2018-19	2019-20	2020-21	2021-22	ANNUALIZED % CHANGE OVER 5 YEARS
Elementary Schools	6,154,542	5,702,413	5,003,565	4,948,373	4,740,967	-
Secondary Schools	5,805,291	5,711,773	5,104,644	5,464,661	5,385,709	-
<b>Total School Budget Expenditures</b>	<b>11,959,833</b>	<b>11,414,186</b>	<b>10,108,209</b>	<b>10,413,034</b>	<b>10,126,676</b>	<b>-4.07%</b>
Average Per Pupil Allocation	360	345	308	352	343	-
Provincial Funding - Curricular Grant	1,786,439	1,745,827	1,648,668	1,756,326	1,738,422	-
Average Per Pupil Allocation	53	54	50	59	59	-
Gap +/-	-10,173,394	-9,668,359	-8,459,541	-8,656,708	-8,388,254	-
% Gap	-85%	-85%	-84%	-83%	-83%	-

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.

	2017-18	2018-19	2019-20	2020-21	2021-22	ANNUALIZED % CHANGE OVER 5 YEARS
Elementary (N-8)	22,367	22,319	22,138	19,703	19,844	-
Secondary (9-12)	10,864	10,774	10,605	9,892	9,667	-
<b>Total Average Daily Enrolment</b>	<b>33,291</b>	<b>33,093</b>	<b>32,743</b>	<b>29,595</b>	<b>29,511</b>	<b>-2.97%</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	2017-18	2018-19	2019-20	2020-21	2021-22	ANNUALIZED % CHANGE OVER 5 YEARS
Number of students Transported	1,984	1,938	2,045	1,608	1,654	-
WSD N-12 Students	33,231	33,093	32,743	29,595	29,511	-
Percentage of Students Transported	6.0%	5.9%	6.2%	5.4%	5.6%	-
<b>EXPENSES</b>						
Contract Services Cost	842,977	1,046,738	883,977	1,879,788	965,518	-
Board Fleet Cost	5,307,637	5,314,383	5,042,079	3,703,666	5,977,669	-
Public Transit Cost	277,223	268,669	186,499	139,430	172,528	-
Administrative Cost	595,005	569,646	580,816	679,847	564,037	-
<b>Total Transportation Expenses</b>	<b>7,022,842</b>	<b>7,199,436</b>	<b>6,693,372</b>	<b>6,402,731</b>	<b>7,679,752</b>	<b>2.26%</b>
Transportation Grant - Categorical Grant	1,335,688	1,388,893	1,415,674	1,413,870	1,412,030	1.40%

# 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
	2017-18	2018-19	2019-20	2020-21	2021-22	
<b>Total Salary costs</b>	<b>2,664,015</b>	<b>2,485,921</b>	<b>2,621,978</b>	<b>2,590,427</b>	<b>2,070,777</b>	-
Managerial	277,220	256,972	236,638	530,331	339,719	-
Technical - Schools	1,800,857	1,729,742	1,851,803	1,656,153	1,372,239	-
Technical - Administrative	585,938	499,207	533,537	403,943	358,819	-
<b>SUPPLY AND SERVICE COSTS</b>						
Information Technology Services	1,825,960	4,113,656	1,219,848	1,770,524	1,637,714	-
Information Technology Equipment	3,406,119	3,959,027	4,286,179	4,580,496	3,957,771	-
<b>Total Supply and Services Costs</b>	<b>5,232,079</b>	<b>8,072,683</b>	<b>5,506,027</b>	<b>6,351,020</b>	<b>5,595,484</b>	-
<b>Total Expenditures*</b>	<b>7,896,094</b>	<b>10,558,604</b>	<b>8,128,005</b>	<b>8,941,447</b>	<b>7,666,262</b>	<b>-0.74%</b>
COVID-19 Information Technology Equipment	-	-	-	4,715,323	-	-
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>3,463,155</b>	<b>3,385,434</b>	<b>3,375,149</b>	<b>3,393,101</b>	<b>3,385,704</b>	<b>-0.56%</b>

\*Excluding COVID IT Equipment

# 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 (\$3.2 million with a \$0 net cost to WSD).

COMMUNITY EDUCATION AND SERVICES						ANNUALIZED % CHANGE OVER 5 YEARS
	2017-18	2018-19	2019-20	2020-21	2021-22	
<b>Salaries and benefits</b>	<b>9,750,887</b>	<b>9,291,872</b>	<b>9,398,763</b>	<b>8,415,363</b>	<b>7,370,786</b>	-
English as an Additional Language	3,376,419	3,405,164	3,177,965	2,719,786	2,459,725	-
Community Services	115,252	138,190	119,664	85,434	104,326	-
Nursery Education	5,510,662	4,985,792	5,284,617	4,836,044	4,061,515	-
Adult Learning Centres	748,554	762,726	816,518	774,099	745,220	-
Operational Expenses	900,200	1,037,988	834,876	918,175	776,622	-
English as an Additional Language	753,199	857,651	689,752	799,606	708,377	-
Community Services	50,476	32,049	35,096	9,283	1,253	-
Nursery Education	47,070	103,084	70,126	69,475	25,188	-
Adult Learning Centres	49,454	45,204	39,902	39,810	41,804	-
<b>Total Expenditures</b>	<b>10,651,087</b>	<b>10,329,861</b>	<b>10,233,639</b>	<b>9,333,539</b>	<b>8,147,408</b>	<b>-6.48%</b>
Adult Learning Centre Revenue	790,786	811,302	802,678	788,163	1,181,739	-
English as an Additional Language	4,253,313	4,393,748	3,709,796	3,575,023	3,176,953	-
<b>Total Revenues</b>	<b>5,044,099</b>	<b>5,205,050</b>	<b>4,512,474</b>	<b>4,363,186</b>	<b>4,358,692</b>	<b>-3.59%</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 2021, WSD approved a 5-Year Capital Plan Submission to the Public Schools Finance Board for the years 2021/22 through 2026/27.

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

#### [5 Year Capital Plan](#)

	2017-18	2018-19	2019-20	2020-21	2021-22	ANNUALIZED % CHANGE OVER 5 YEARS
Caretakers	315.0	315.0	315.0	319.0	319.0	0.32%
Tradespersons	100.0	102.0	102.0	102.0	102.0	0.50%
Central Administration / Office	31.0	32.0	32.0	32.0	31.0	0.0%
Storekeepers	2.0	2.0	2.0	2.0	2.0	0.0%
Workplace Safety and Health	3.0	3.0	3.0	3.0	3.0	0.0%
<b>COMPENSATION</b>						
Administration / Office	876,666	978,975	1,070,085	1,063,814	1,070,422	-
Operations	30,855,866	30,970,683	32,051,002	32,705,760	33,710,625	-
<b>Total Compensation Costs</b>	<b>31,732,532</b>	<b>31,949,658</b>	<b>33,121,087</b>	<b>33,769,574</b>	<b>34,781,047</b>	<b>2.32%</b>
<b>OPERATING COSTS</b>						
Utilities	6,364,766	6,567,899	6,308,957	6,781,011	8,473,585	-
Insurance	738,690	616,192	578,356	1,056,516	1,136,869	-
Property Taxes	752,431	743,490	763,555	728,300	729,092	-
Administration / Office	117,703	99,302	124,731	180,546	103,560	-
Operations	7,186,935	8,329,670	10,913,036	9,296,758	9,277,223	-
<b>Total Operating Costs</b>	<b>15,160,525</b>	<b>16,356,553</b>	<b>18,688,635</b>	<b>18,043,131</b>	<b>19,720,329</b>	<b>6.79%</b>
<b>Subtotal Compensation and Operating Costs</b>	<b>46,893,057</b>	<b>48,306,211</b>	<b>51,809,722</b>	<b>51,812,705</b>	<b>54,501,376</b>	<b>3.83%</b>
Category "D" School Buildings	1,601,412	2,019,228	2,240,907	3,078,678	1,551,215	-0.79%
<b>Total Costs</b>	<b>48,494,469</b>	<b>50,325,439</b>	<b>54,050,629</b>	<b>54,891,383</b>	<b>56,052,591</b>	<b>3.69%</b>
<b>PROVINCIAL FUNDING</b>						
Occupancy Grant	14,417,865	14,310,135	14,297,310	14,206,680	14,063,040	-
School Buildings Support: "D" projects	977,040	970,560	967,380	963,720	960,300	-
<b>Total Revenue</b>	<b>15,394,905</b>	<b>15,280,695</b>	<b>15,264,690</b>	<b>15,170,400</b>	<b>15,023,340</b>	<b>-0.61%</b>
<b>Gap +/-</b>	<b>-33,099,564</b>	<b>-35,044,744</b>	<b>-38,785,939</b>	<b>-39,720,983</b>	<b>-41,029,251</b>	<b>5.52%</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.

	2017-18	2018-19	2019-20	2020-21	2021-22	ANNUALIZED % CHANGE OVER 5 YEARS
<b>OPERATIONAL EQUIPMENT</b>						
Classroom Furniture and Equipment	1,202,068	992,740	1,527,290	433,739	1,629,731	-
Instructional Computers and Software	4,062,672	3,471,633	3,579,759	2,798,184	3,155,310	-
School Office Furniture and Equipment	47,292	32,172	38,360	29,201	59,022	-
Clinicians/Consultants Furniture and Equipment	14,409	8,639	36,337	6,835	35,614	-
Clinicians/Consultants Computers and Software	74,374	86,794	74,471	46,518	76,273	-
Community Education and Services Equipment	17,377	4,293	2,949	-	4,088	-
Board, Administration and Transportation Equipment	96,206	22,097	53,367	5,613	44,851	-
Operations and Maintenance Equipment	277,382	269,531	205,054	264,028	236,816	-
<b>Total Operational Equipment Renewal</b>	<b>5,791,780</b>	<b>4,887,899</b>	<b>5,517,588</b>	<b>3,514,118</b>	<b>5,241,705</b>	<b>-2.46%</b>
<b>CAPITAL PROJECTS</b>						
Bus Reserve	829,274	1,102,300	1,104,145	1,104,000	2,104,000	-
Category "D" School Buildings	1,601,412	2,019,228	2,240,907	3,078,678	1,551,215	-
Computer Hardware & Software	-37,446	166,644	-	-	-	-
Furniture/Fixtures & Equipment	393,006	443,421	876,861	136,635	698,978	-
Other Vehicles	28,823	139,747	82,225	131,703	112,211	-
Balance of Purchase - Waterford Green Land	-	439,660	-	-	-	-
Constructed Assets	-	-	-	-	-	-
Energy Management Projects	675,859	6,427,230	-	-	-	-
Land & Land Improvements	57,325	260,761	748,777	185,194	854,451	-
New School Site Reserve	3,450,000	185,882	-	-	-	-
Projects funded from approved Capital Reserve	-	-	-	-	-	-
Board Approved Play Structure	20,000	60,000	195,102	157,798	104,686	-
School Projects	-	5,885	-	-	-	-
Work in Progress	-	-	-	-	-	-
Capitalized Admin Building Projects	-	-	-	417,551	492,415	-
Non-school Leasehold Improvements	-	-	-	63,042	-	-
Capitalized School Building Projects - Externally Funded	-	-	-	493,042	14,981,000	-
<b>Total Capital Projects</b>	<b>7,018,253</b>	<b>11,250,758</b>	<b>5,248,017</b>	<b>5,767,643</b>	<b>20,898,956</b>	<b>31.36%</b>
<b>Total Capital and Equipment Renewal</b>	<b>12,810,033</b>	<b>16,138,657</b>	<b>10,765,605</b>	<b>9,173,936</b>	<b>26,154,690</b>	<b>19.54%</b>

Excludes transfers back to operating

# PART 4

## FINANCIAL POSITION (BALANCE SHEET)

### 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 as a result 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 116% over the last years which means that Financial Assets have minimally exceeded 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. The remainder is comprised of capital reserves, special purpose funds, designated surplus and undesignated surplus.
- Undesignated surplus is currently just over 1.90% of TDE at \$8.79m. 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.

### Consolidated Financial Position

JUNE 30	2017	2018	2019	2020	2021	2022
<b>FINANCIAL ASSETS</b>						
Cash and Bank	-	-	-	8,148,117	8,282,940	0
Investments/Accrued Inc	6,567,818	6,552,782	4,346,271	5,897,836	5,798,722	5,292,525
Receivables	106,450,772	111,518,037	113,979,019	118,524,532	123,820,803	144,885,794
	113,018,590	118,070,819	118,325,290	132,570,485	137,902,465	150,178,319
<b>LIABILITIES</b>						
Overdraft	25,273,649	23,212,519	11,613,330	0	0	8,952,408
Payables/Accrued Liab	74,495,178	74,993,162	77,393,178	98,667,843	109,160,881	77,539,948
Deferred Revenue	14,161,925	14,977,661	14,674,741	14,874,242	11,298,400	3,102,788
Debentures <i>d</i>	116,774,329	119,630,834	130,325,014	160,056,195	175,422,302	197,415,439
School Gen Funds Liab	2,963,223	2,967,202	3,307,394	3,106,950	3,442,110	3,505,843
	233,668,304	235,781,378	237,313,657	276,705,230	299,323,693	290,516,426
<b>NET DEBT</b>	-120,649,714	-117,710,559	-118,988,367	-144,134,745	-161,421,228	-140,338,107
<b>NON-FINANCIAL ASSETS</b>						
Net Tang Cap Assets	200,059,732	202,700,971	215,344,148	241,049,145	257,111,167	263,207,876
Inventories	1,008,109	1,094,944	1,188,987	1,190,006	1,138,948	1,240,630
Prepays	4,688,924	4,094,626	590,626	694,028	902,640	861,835
	205,756,765	207,890,541	217,123,761	242,933,179	259,152,755	265,310,341
<b>ACCUMULATED SURPLUS</b>	85,107,051	90,179,982	98,135,394	98,798,434	97,731,527	124,972,234
<b>NET DEBT EXCL. DEBENTURES <i>d</i></b>	-3,875,385	1,920,275	11,336,647	15,921,450	14,001,074	57,077,332

*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	2017	2018	2019	2020	2021	2022
<b>Equity in Tang Cap Assets</b>	72,059,194	73,837,629	78,462,817	81,630,813	86,284,679	89,794,279
<b>Capital Reserve</b>	1,399,898	4,523,350	3,488,750	2,700,772	717,648	16,507,061
<b>School Generated Funds</b>	-19,456	-64,404	-134,219	-122,165	-337,756	-257,154
<b>Other Spec Purpose funds</b>	3,661,855	3,684,347	3,648,704	3,612,409	4,432,655	4,038,332
	<b>77,101,491</b>	<b>81,980,922</b>	<b>85,466,052</b>	<b>87,821,829</b>	<b>91,097,226</b>	<b>110,082,518</b>
<b>OP FUND ACCUM SURPLUS</b>						
<b>Designated Surplus</b>						
Pilot Full Day Kinder	60,806	-	-	-	-	-
Ment Health Strat Plan	14,521	14,521	2,145	-	-	-
Musical instruments	8,216	-	-	-	848	-
Employee Engagement	45,000	-	-	46,230	-	-
Staff Restructuring	166,658	-	-	-	-	-
Univ access playgrounds	100,000	180,000	220,000	124,898	-	-
Data Analytics Artificial Intelligence	-	-	361,000	260,626	120,687	118,643
Wireless Controllers (Support Maintenance)	-	-	185,000	52,496	52,496	52,496
Financial HR System	-	-	2,621,317	2,621,317	2,621,317	2,797,362
Lead Water Testing in Schools	-	-	256,803	92,000	3,286	-
Department carryovers	217,176	194,200	804,631	169,259	452,432	1,273,233
School carryovers	1,040,235	955,969	1,299,767	1,622,565	2,068,701	1,916,708
Technology Evergreening, Backup Firewall	-	-	-	258,955	-	-
Inclusion Support Technology Upgrades	-	-	-	72,553	-	-
STEAM Program	-	-	-	15,899	-	-
IC Science Lab Program	-	-	-	3,651	2,647	-
Math Resources	-	-	-	5,279	-	-
R.B. Russell Greenhouse Program	-	-	-	14,000	-	-
Tec Voc Welding Program	-	-	-	61,407	-	-
Transportation (Cameras)	-	-	-	153,835	68,453	68,453
Waterford Springs - Library Books	-	-	-	160,000	3,473	-
Waterford Springs - IT Equipment	-	-	-	94,331	2,596	-
Waterford Springs - Release Time	-	-	-	10,000	-	-
Mentorship Program	-	-	-	28,673	28,673	12,693
Teacher Relocation Allowance	-	-	-	60,000	60,000	60,000
Safety and Security	-	-	-	-	-	1,345,000
Cafeteria Upgrade	-	-	-	-	-	500,000
Ventilation Upgrade	-	-	-	-	-	450,000
Car Park Safety Repairs	-	-	-	-	-	421,135
	<b>1,652,612</b>	<b>1,344,690</b>	<b>5,750,663</b>	<b>5,927,974</b>	<b>5,641,470</b>	<b>9,015,723</b>
Undesignated Surplus	8,896,075	9,703,841	10,253,704	7,271,565	3,619,028	8,793,527
Non-vested sick leave	-2,543,127	-2,849,471	-3,335,026	-2,222,934	-2,626,197	-2,919,534
	<b>8,005,560</b>	<b>8,199,060</b>	<b>12,669,341</b>	<b>10,976,605</b>	<b>6,634,301</b>	<b>14,889,716</b>
<b>CONSOLIDATED ACCUM SURPLUS*</b>	<b>85,107,051</b>	<b>90,179,982</b>	<b>98,135,394</b>	<b>98,798,434</b>	<b>97,731,527</b>	<b>124,972,234</b>
<b>Undesig Surpl as a % of TDE</b>	<b>2.17%</b>	<b>2.31%</b>	<b>2.42%</b>	<b>1.67%</b>	<b>0.79%</b>	<b>1.97%</b>

# PART 4

## FINANCIAL POSITION (BALANCE SHEET)

**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	2017	2018	2019	2020	2021	2022
<b>Assets to Liabilities</b>	136.4%	138.3%	141.3%	135.7%	132.65%	143.02%
<b>Financial Assets to Liabilities</b>	48.4%	50.1%	49.9%	47.9%	46.07%	51.69%
<b>Financial Assets to Liabilities excl. Debentures</b>	96.7%	101.7%	110.6%	113.7%	111.30%	161.31%
<b>Net Debt to Total Annual Revenue</b>	29.1%	27.7%	27.5%	33.1%	35.52%	29.60%



This publication is available  
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