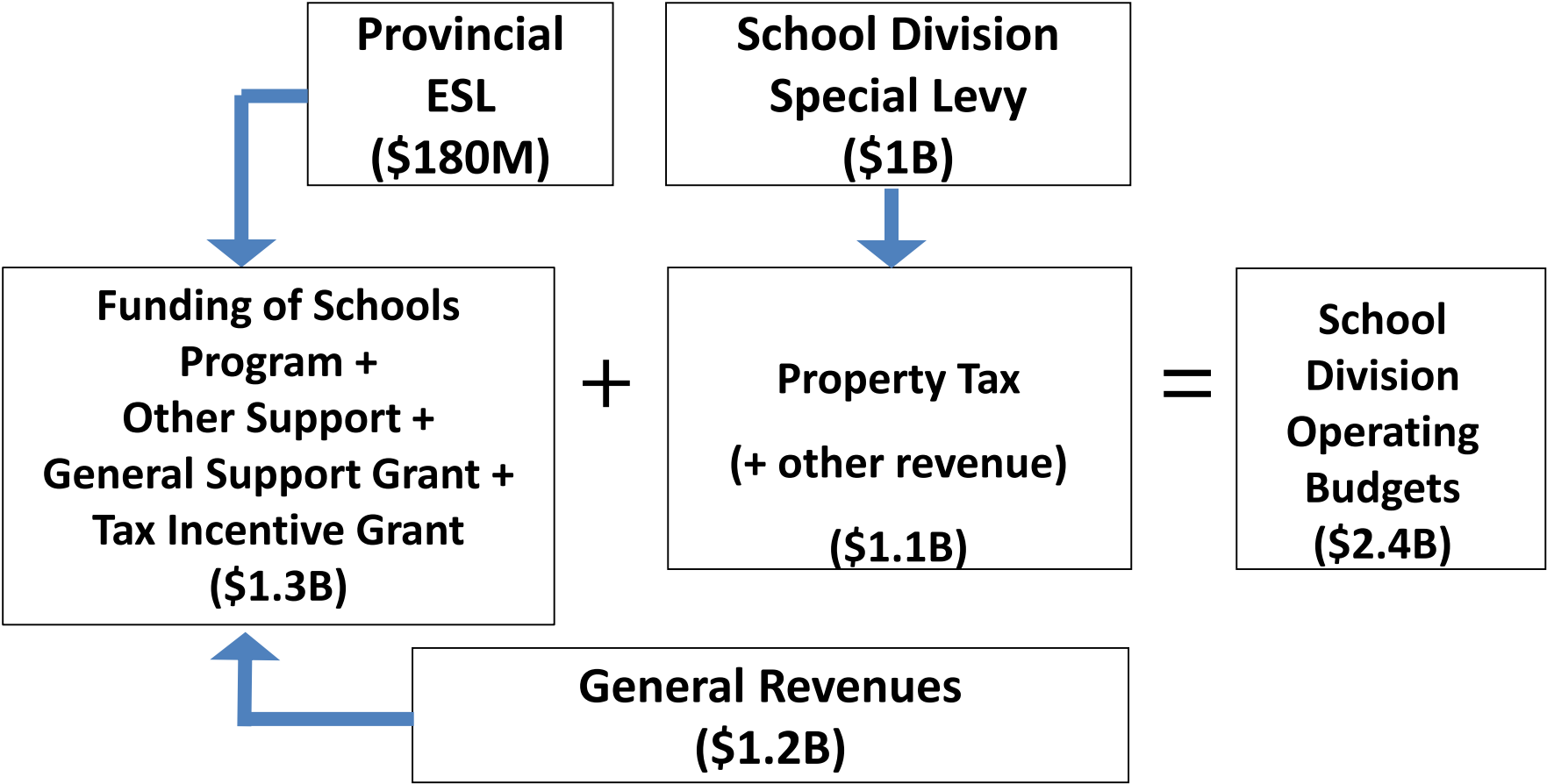


PUBLIC SCHOOL FINANCE IN MANITOBA

Association of Manitoba
Municipalities
March 18, 2019

K-12 Education Finance Structure



Total Expenditures on Public Education 2018/19 Budget (\$ millions)

	<u>School Div Expenses</u>	<u>Provincial Contribution</u>
• Operating costs	2,431.9	1,454.9
• Capital costs	136.6	114.4
• Tax Credits		180.1
• Teacher Pensions	<u>299.8</u>	<u>299.8</u>
Total	2,868.2	2,049.2
Provincial Contribution		71.4%

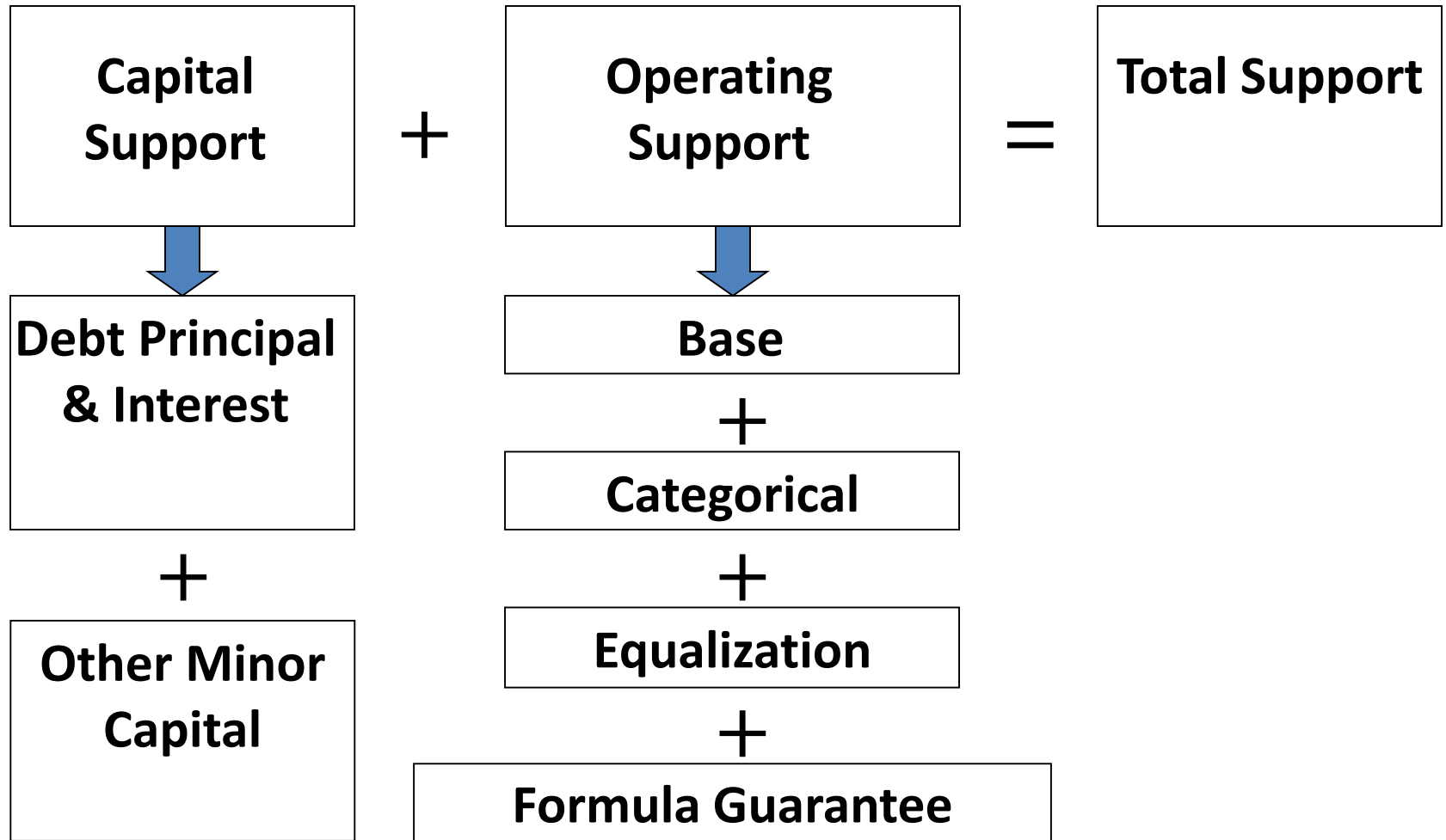
Source: 2018/19 FRAME Report

Public Education Revenue Sources 2018/19 Budget

		<u>\$ millions</u>
Province – Operating, Capital, Pensions		\$1,869.1
• General Revenues	\$1,388.4	
• Property Tax (ESL)	\$ 180.9	
• Teachers Pensions	\$ 299.8	
School Divisions		\$999.1
• Property Tax	\$ 851.4	
• Other Revenue	\$ 147.7	
Total		<u>\$2,868.2</u>

Source: 2018/19 FRAME Report

Funding of Schools Program



Education Property Tax

Education Support Levy

- applied to other (mainly commercial) property
- 2018 mill rate – 9.77 on other property
- residential - exempt since 2006
- farmland and outbuildings exempt since 1990
- \$180.9 million 2018

Special Levy

- applied to all properties in the division
- \$1,048.3 million in 2018

Education Taxation Across the Provinces

- All provinces use provincial general revenue
- 7 of the 10 provinces use a school property tax that is determined at the provincial level
- Only Manitoba uses locally determined school property tax
- All provinces benefit from federal transfers and other sources of revenue

2016 Inter-Provincial Revenue Sources

Statistics Canada

	Property Taxation	Prov Gov Sources	Other Sources
Canada	26%	68%	7%
Newfoundland	0%	100%	0%
Prince Edward Island	0%	99%	1%
Nova Scotia	20%	73%	7%
New Brunswick	0%	100%	0%
Quebec	18%	74%	9%
Ontario	27%	68%	5%
Manitoba	38%	55%	6%
Saskatchewan	29%	65%	7%
Alberta	33%	59%	8%
British Columbia	33%	57%	10%
Yukon	0%	96%	4%
Northwest Territories	6%	85%	9%

Per Pupil Operating Costs

Statistics Canada

			5 year
	2011	2016	% Change
Canada	10,268	11,388	10.9%
Newfoundland	10,139	11,071	9.2%
Prince Edward Island	9,498	11,080	16.7%
Nova Scotia	9,462	10,833	14.5%
New Brunswick	8,949	10,445	16.7%
Quebec	11,435	12,102	5.8%
Ontario	10,116	11,507	13.8%
Manitoba	10,394	12,102	16.4%
Saskatchewan	10,386	11,228	8.1%
Alberta	10,477	11,188	6.8%
British Columbia	8,723	9,654	10.7%
Yukon	18,417	21,241	15.3%
Northwest Territories	36,170	39,013	7.9%

K-12 Enrolment Trends

Statistics Canada

	2011/12	2016/17	5 Year Change
Canada	4,723,284	4,805,025	1.7%
Newfoundland	67,830	66,183	-2.4%
Prince Edward Island	20,832	20,007	-4.0%
Nova Scotia	125,538	118,566	-5.6%
New Brunswick	102,579	97,842	-4.6%
Quebec	864,591	907,608	5.0%
Ontario	2,043,117	2,006,700	-1.8%
Manitoba	178,917	183,018	2.3%
Saskatchewan	165,642	179,190	8.2%
Alberta	574,908	652,272	13.5%
British Columbia	556,875	549,921	-1.2%
Yukon	5,037	5,343	6.1%
Northwest Territories	8,511	8,337	-2.0%
Nunavut	8,907	10,038	12.7%

Full and Part-time Educators

Statistics Canada

	2011/12	2016/17	5 Year Change
Canada	393,309	408,807	3.9%
Newfoundland	7,605	7,161	-5.8%
Prince Edward Island	1,764	1,611	-8.7%
Nova Scotia	9,501	9,333	-1.8%
New Brunswick	7,683	7,515	-2.2%
Quebec	97,149	100,812	3.8%
Ontario	161,523	169,572	5.0%
Manitoba	13,065	14,097	7.9%
Saskatchewan	12,426	12,918	4.0%
Alberta	44,643	47,289	5.9%
British Columbia	36,108	36,111	0.0%
Yukon	546	879	61.0%
Northwest Territories	630	645	2.4%
Nunavut	666	864	29.7%

Pupil Educator Ratios

Statistics Canada

	2011/12	2016/17	5 Year Change
Canada	12.0	11.8	-0.3%
Newfoundland	8.9	9.2	0.3%
Prince Edward Island	11.8	12.4	0.6%
Nova Scotia	13.2	12.7	-0.5%
New Brunswick	13.4	13.0	-0.3%
Quebec	8.9	9.0	0.1%
Ontario	12.6	11.8	-0.8%
Manitoba	13.7	13.0	-0.7%
Saskatchewan	13.3	13.9	0.5%
Alberta	12.9	13.8	0.9%
British Columbia	15.4	15.2	-0.2%
Yukon	9.2	6.1	-3.1%
Northwest Territories	13.5	12.9	-0.6%
Nunavut	13.4	11.6	-1.8%

Questions?