

PROVINCIAL CONTRIBUTION TO PUBLIC EDUCATION

The total cost of public education in Manitoba includes direct expenses for the operation of schools (e. g. educator and administrator salaries, teaching supplies, pupil transportation, utilities, building maintenance) and capital expenses for school building construction and major building repairs and renovations. Also included are provincial expenses for pensions for retired teachers and the provincial education tax credit programs for homeowners, tenants and farmers which result in reduced property tax bills. The total provincial contribution to public education accounts for 71.4% of the total of these expenses.

	2018/2019 (\$ millions)		
	Total Expense on Public Education	Provincial Contribution	Provincial Contribution as %
1 FRAME Operating Fund	\$2,418.2	\$1,461.5	60.4%
2 School Division Capital (transfers to capital fund)	53.1	-	-
3 Provincial Capital Grant Funding and Other	113.8	113.8	100.0%
4 Manitoba Education Property Tax Credit ⁽¹⁾	n/a	136.1	100.0%
5 Farmland School Tax Rebate	n/a	45.5	100.0%
6 School Tax Assistance for Tenants and Homeowners (55+)	n/a	1.0	100.0%
7 Teachers' Retirement Allowances Fund	303.2	303.2	100.0%
Adjusted Total	\$2,888.2	\$2,061.1	71.4%

(1) The portion of the Education Property Tax Credit (EPTC) delivered through the income tax system. Total EPTC is \$347.4 million. See page 41 for more information.

Source:

- 1 FRAME 2018/19 Actual page 3, page 41
- 2 FRAME 2018/19 Actual page 46
- 3 Manitoba Public Schools Finance Board
- 4 Manitoba Education and Training Annual Report 2018/2019
- 5 Manitoba Agriculture Annual Report 2018/2019
- 6 Manitoba Education and Training Annual Report 2018/2019
- 7 Department of Finance

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	2019/2020 (\$ millions)		
	Total Expense on Public Education	Provincial Contribution	Provincial Contribution as %
1 FRAME Operating Fund	\$2,431.9	\$1,461.0	60.1%
2 School Division Capital (transfers to capital fund)	40.0	-	-
3 Provincial Capital Grant Funding and Other	118.9	118.9	100.0%
4 Manitoba Education Property Tax Credit ⁽¹⁾	n/a	135.9	100.0%
5 Farmland School Tax Rebate	n/a	45.6	100.0%
6 School Tax Assistance for Tenants and Homeowners (55+)	n/a	0.7	100.0%
7 Teachers' Retirement Allowances Fund	314.8	314.8	100.0%
Adjusted Total	\$2,905.6	\$2,076.8	71.5%

(1) The portion of the Education Property Tax Credit (EPTC) delivered through the income tax system. Total EPTC is \$346.5 million. See page 41 for more information.

Source:

- 1 FRAME 2019/20 Actual page 3, page 41
- 2 FRAME 2019/20 Actual page 46
- 3 Manitoba Public Schools Finance Board
- 4 Manitoba Education and Training Annual Report 2019/2020
- 5 Manitoba Agriculture Annual Report 2019/2020
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	2020/2021 (\$ millions)		
	Total Expenditure on Public Education	Provincial Contribution	Provincial Contribution as %
1 FRAME Operating Fund	\$2,502.5	\$1,456.4	58.2%
2 School division capital (net transfers to capital fund)	19.0	-	-
3 Provincial Capital Grant Funding and Other	127.6	127.6	100.0%
4 Manitoba Education Property Tax Credit ⁽¹⁾	n/a	148.6	100.0%
5 Farmland School Tax Rebate	n/a	49.3	100.0%
6 School Tax Assistance for Tenants and Homeowners (55+)	n/a	0.9	100.0%
7 Teachers' Retirement Allowances Fund	308.8	308.8	100.0%
Adjusted Total	\$2,957.9	\$2,091.5	70.7%

(1) The portion of the Education Property Tax Credit (EPTC) delivered through the income tax system. Total EPTC is \$360.1 million. See page 41 for more information.

Source:

- 1 FRAME 2020/2021 Budget page 3, page 41
- 2 FRAME 2020/2021 Budget, page 44
- 3 2020/2021 Funding Announcement January 2020
- 4 Manitoba 2020 Estimates of Expenditure for the fiscal year ending March 31, 2021
- 5 Manitoba 2020 Estimates of Expenditure for the fiscal year ending March 31, 2021
- 6 Manitoba 2020 Estimates of Expenditure for the fiscal year ending March 31, 2021
- 7 Department of Finance