

**K-12 OPERATING GRANT**

**2008-09  
FUNDING MANUAL**

Education Finance and Facilities Branch  
Ministry of Education  
March 2008

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**2008-09 FUNDING POLICY MANUAL  
K-12 OPERATING GRANT**

**A**

**OVERVIEW**

## A. OVERVIEW

### PURPOSE OF THE FUNDING MANUAL

This manual documents funding recognition used in the calculation of the 2008-09 provincial K-12 Operating Grant. An updated manual will be prepared and released with the provincial budget on an annual basis. The manual can be accessed on the following website:

[http://www.sasklearning.gov.sk.ca/branches/ed\\_finance/funding/index.shtml](http://www.sasklearning.gov.sk.ca/branches/ed_finance/funding/index.shtml)

The manual is intended to improve the transparency and system understanding of the K-12 Operating Grant and provide a common source document for determining funding recognition. The legislative documents remain the authoritative source; it is anticipated that the *2008-09 School Grant Regulations* will be available in early summer.

### LAYOUT OF THE FUNDING MANUAL

The manual contains the following sections, which correspond to the major headings on school division grant print-outs:

- Basic Program Recognition
- Transportation Recognition
- Targeted Funding Support Recognition
- Intensive Supports Recognition
- Other Recognition
- Revenue Recognition

Within each of these broad sections, a number of grant factors exist. The manual contains the following information for each factor:

- Purpose of funding recognition and eligibility requirements
- How funding recognition is calculated
- 2008-09 rates
- Key program expectations
- Description of any changes from previous years and/or scheduled reviews
- Listing of data used in the calculation
- Additional relevant information
- Contact information

Section I contains a number of appendices; Appendix A contains a complete listing of 2008-09 funding recognition rates and Appendix K contains a contact list.

## A. OVERVIEW

### 2008 – 09 PROVINCIAL GRANT AND SUMMARY OF RATE CHANGES

The 2008-09 provincial operating grant is **\$621.1M**, which is up **\$34.6M** over the previous year.<sup>1</sup>

The following table provides a summary of the distribution of the 2008-09 provincial K-12 operating funding:

	AMOUNT [IN THOUSANDS OF DOLLARS]
K-12 Operating Grant (included in budget day print-outs)	587,344
Unallocated funds for Schools of Opportunity and new Pre-Kindergarten programs, and funding reserved to pay actual costs associated with other recognized expenditures	5,738
K-12 Initiatives	28,002
<b>Total provincial school operating funding</b>	<b>621,084</b>

The following table provides a summary of 2008-09 rate changes:

FACTOR	CHANGE IN RATE
Basic rate	<ul style="list-style-type: none"> <li>▪ \$6,660</li> </ul> <p>See section B Page 5 for a detailed reconciliation of the basic rate.</p>
Rural Transportation	<ul style="list-style-type: none"> <li>▪ Increased per pupil rate to \$195</li> <li>▪ Increased per km rate to \$195</li> </ul>
Urban Transportation	<ul style="list-style-type: none"> <li>▪ Increased per pupil rate to \$95</li> </ul>
Community Schools	<ul style="list-style-type: none"> <li>▪ Increased each base designation rate by \$5,000</li> </ul>
Diversity	<ul style="list-style-type: none"> <li>▪ Decreased per pupil rate to \$125</li> <li>▪ Decreased per pupil recognition pool to \$20.2M</li> <li>▪ Increased vulnerability recognition pool to \$53.8M</li> </ul>
Intensive Supports Level I	<ul style="list-style-type: none"> <li>▪ Increased funding pool to \$17.35M (9% increase)</li> </ul>
Intensive Supports Level II	<ul style="list-style-type: none"> <li>▪ Increased funding pool to \$50.0M (3% increase)</li> </ul>
Geographic	<ul style="list-style-type: none"> <li>▪ Increased per pupil rate to \$321</li> </ul>

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<sup>1</sup> The 2007-08 Budget Day Grant has been restated from \$587,012,000 to \$586,436,000 as funds in the amount of \$576,000 were transferred out of the K-12 Operating Grant allocation mid-year.

## A. OVERVIEW

### HOW EDUCATION IS FINANCED IN SASKATCHEWAN

Financing the public education system in Saskatchewan is a shared responsibility, mainly between the provincial government and school boards:

- The government provides funding from general revenues on an equalizing basis that is distributed through the operating grant formula; and,
- School boards have autonomy to deliver education services in their school division within the parameters of *The Education Act, 1995*, and to raise the remaining education funding requirements from the property tax base.

### PROVINCIAL K-12 OPERATING GRANT

The operating grant formula is a distribution mechanism to allocate a fixed amount of provincial funding, taking into account local need (school boards' expenditure requirements) and local fiscal capacity (school boards' capacity to collect education tax levies from the property tax base).

Key to understanding the funding allocation system is the fact that the formula is based on *recognized* expenditures and revenues, which are not equal to the *actual* expenditures and revenues reported by school divisions in their Audited Financial Statements after year-end.

The basic funding formula is:

$$A - B = C$$

Where:    A = the school division's recognized expenditures  
              B = the school division's recognized local revenues  
              C = the provincial operating grant

Since the total provincial operating grant is a fixed amount, the formula ( $A - B = C$ ) must balance. Any increase in recognized expenditures must be offset either by an equal increase in recognized revenues, provincial grant or a combination of recognized revenue and provincial grant. Similarly, any adjustments that result in a grant increase for one or more than one school division can only be achieved by reducing grants to other school divisions by an equal amount.

#### Recognized Expenditures

Recognized expenditures are calculated through a series of expenditure factors, which are detailed in this manual. The most significant factor is the basic per pupil rate, which represents the Ministry's recognition for educational program expenditures as well as costs for administration, instruction, plant operation and maintenance, non-capital furniture and equipment, non-capital renovations and repairs, current interest expenses and bank charges and special events transportation. Actual school division expenditures typically exceed the Ministry's recognized expenditures, as school divisions have the authority to set their own budgets and levy funds from the property tax base.

## A. OVERVIEW

### Recognized Revenues

Recognized revenues are primarily measured by the local property tax assessment base multiplied by a standard “equalization factor” (**set at 17.2 mills for 2008-09**). The purpose of the standard factor is to determine provincial funding based on an estimate of the relative “wealth” of a school division and, on average, is lower than actual school division mill rates. The 2007 actual provincial weighted average mill rate was 20.29 mills.

### Provincial Grant

The difference between recognized expenditures and recognized revenues is the provincial grant. The vast majority of funding recognition is unconditional. The grant is not adjusted in-year for student movement. However, a number of adjustments are made during the year to reflect actual transactions and at year-end the grant is rerun using actual taxable assessment and a derived taxable assessment to account for actual grants-in-lieu and supplementary levies, and either a payment or recovery is made for the difference.

### **FACTORS THAT IMPACT SCHOOL DIVISION GRANTS**

There are a number of factors that will have an impact on a school division’s grant. These factors are identified and explained below:

#### Changes in Enrolment

Total expenditure recognition within the grant is determined largely by student enrolment counts. Decreases in school division enrolments will result in a decrease in recognized expenditures; if all other factors that impact the grant remain the same, enrolment declines would translate into a reduction in provincial grant. The reverse situation occurs for those school divisions that are experiencing increases in enrolments.

Enrolment declines occur every year and can have a significant impact on the grant a school division receives and the overall grant distribution. Student counts as of September 2007 are down by 2,050<sup>2</sup> or 1.3% province-wide from the previous year.

#### Changes in Total Taxable Assessment

The local revenue generating capacity of school divisions is determined by taxable assessment; as the relative taxable assessment increases, the amount of provincial grant decreases. Changes occur in taxable assessment every year (although are more profound in revaluation years) and can have a significant impact on the grant a school division receives. Total assessment includes both taxable assessment and derived grants-in-lieu assessment. Provincially, total taxable assessments are up \$700M or 1.7% over the 2007-08 estimate.

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<sup>2</sup> Includes Early Entrance students – refer to Section B, page 3 for a full definition.



## A. OVERVIEW

### Changes in Provincial Funding

Provincial budget decisions determine the value for the C side of the equation. Increases in provincial funding increases grant funding and decreases have the reverse effect.

Provincial funding for K-12 operating grants is up **\$34.6M in 2008-09**.

### Changes in Programs

For a number of grant factors, expenditure recognition is tied to specific programs or services occurring in a school division (examples include Language Immersion programs and transportation routes). When changes in these programs or services occur, they are reflected in the recognized expenditures. Increased programming and services translates into increased recognition and the reverse is true for decreases in programs and services.

### **REDEVELOPMENT OF THE FOUNDATION OPERATING GRANT**

The Government's May 2004 response to the Boughen Commission report committed to a three-phase initiative to renew K-12 education in Saskatchewan:

- Restructure school division boundaries to create fewer, larger divisions with the capacity to deliver high quality programs and services to all students;
- Develop a new system of school operating grants that is simpler, more equitable and more transparent; and,
- Commit to a long-term solution to lowering education property tax.

Restructuring provided the foundation for fundamental changes to the Foundation Operating Grant (FOG). The mechanism used to allocate provincial funding needed adjustment to reflect this very significant change in the K-12 system. The redeveloped funding system also needs to support the Ministry's emphasis on quality education for all students and a focus on student achievement outcomes, with strengthened accountability throughout the system.

Given the large number of factors in the FOG and the number of significant issues, the redevelopment of the grant needed to occur in multiple phases. The Ministry's intent is to renew and improve the funding methodology on an ongoing basis, consistent with our continuous improvement approach to Pre-K-12 renewal.

The following principles have been used to guide the redevelopment of the grant:

- Equity – working to common rates for all, while still recognizing justifiable, significant cost differences;
- Transparency – ensuring that funding policies are written down, understood and consistently applied;
- Simplicity – fewer categories and simpler formulas; and,
- Accountability – ensuring that funding is creating the right incentives, and supports the achievement of high educational outcomes for our students.

## A. OVERVIEW

### Phase I and Phase II Changes

See Appendix B for a complete listing of the Phase I (2006-07) and Phase II (2007-08) funding system changes.

### Phase I and Phase II Review

In 2007, the Ministry committed to a review of the process utilized through Phases I and II and the principles on which the grant redevelopment was based. This review included an examination of the grant factors that were revised during Phase I and II, including: the geographic factor, the revised diversity factor, the small remote schools factor, and changes made to the recognition of transportation costs. In addition, it examined the principles adopted for the redevelopment: equity, simplicity, accountability and transparency.

In general, grant redevelopment was considered to be a success. The broad objectives of consolidating and simplifying the grant program, of making it more easily understood and of directing grant money to the places and children where it is most needed for educational purposes were achieved. It was concluded that the K-12 Operating Grant redevelopment was a bold and overdue initiative and that articulating and adhering to the guiding principles was extremely important to consistency, cohesiveness and understandability. The present grant program is considered to provide an excellent platform for continuing development and improvement.

### Phase III Changes

Phase III has continued to focus on school division's recognized expenditures (the A side of the formula). A number of Phase III changes have been implemented for the 2008-09 grant. See Appendix B for a complete listing of the 2008-09 funding system changes.

Redevelopment will continue during the 2008-09 fiscal year. The following factors/areas are scheduled for further review:

- Transportation (rural, urban and special education)
- Additional analysis on the Geographic factor
- Funding for alternative schools
- Additional work on the revenue-side of the equation

## A. OVERVIEW

### Stakeholder Consultations

The consultative approach adopted during Phase I and II and the review of Phase I and II, continued during Phase III. The following approaches to consultation have been used:

- Updates at the Deputy Minister/Directors' Council meetings (Deputy Minister meetings with all School Division Directors of Education)
- Updates at the North/South meetings (Department staff meet with the North Directors of Education and the South Directors of Education at separate meeting)
- Surveys
- Individual consultations and meetings (where appropriate)
- Utilized the expertise of the External Reference Committee

**2008-09 FUNDING POLICY MANUAL  
K-12 OPERATING GRANT**

**B**

**BASIC PROGRAM  
RECOGNITION**

## B. BASIC PROGRAM RECOGNITION

### OVERVIEW

The following table provides a summary of funding factors that are covered through basic program recognition, along with 2008-09 applicable rates (any exceptions to these rates are contained in the related section):

FACTOR	2008-09 PER PUPIL RATES
Basic rate	<ul style="list-style-type: none"><li>▪ \$3,330 Kindergarten (0.5 FTE)</li><li>▪ \$6,660 Grades 1-12 (1.0 FTE)</li></ul>

FTE = Full Time Equivalent

Additional details associated with each of these factors are contained in the following pages, including:

- Purpose of funding recognition and eligibility requirements
- How funding recognition is calculated
- 2008-09 rates
- Key program expectations
- Description of any changes from previous years and/or scheduled reviews
- Listing of data used in the calculation
- Additional relevant information
- Contact information

Please note that the legislative and regulatory documents remain the authoritative source.

## B. BASIC PROGRAM RECOGNITION

### BASIC RATE

#### PURPOSE AND ELIGIBILITY

The basic rate provides funding recognition to school divisions for costs associated with the on-going operations of the division including:

- Administration and governance
- Instruction
- Plant operations and maintenance
- Non-capital furniture and equipment
- Non-capital renovations and repairs
- Current interest expenses
- Bank charges
- Special events transportation

The basic rate recognition also provides funding support for the implementation of School Community Councils and the Continuous Improvement Framework and School<sup>PLUS</sup>. In addition, funding recognition supports the following specific expenditures, which were previously recognized as separate grant factors: teachers' sick leave, career development, core actualization, facilities rental, technology, core language programming, other transportation, and enrolment declines.

The basic rate is directly tied to enrolments, therefore all school divisions are eligible. The K-12 Operating Grant contains the following basic rate categories (the sum of enrolments in each of these categories equals the total enrolments for a school division):

- Early entrance<sup>1</sup> (if applicable)
- Kindergarten<sup>3</sup>
- Grades 1-12<sup>2</sup>
- Associate schools (if applicable)

Note: Funding recognition is not provided for students who are 22 years of age or older as of September 30, 2007.

## B. BASIC PROGRAM RECOGNITION

### HOW IS FUNDING CALCULATED?

Basic program recognition is calculated using the following formula:

# of Early Entrance enrolments <sup>1</sup>	1 student = 1 FTE
+	
# of Kindergarten enrolments <sup>2</sup>	1 student = 0.5 FTE
+	
# of Grades 1-12 enrolments <sup>3</sup>	1 student = 1 FTE
+	
<u>Associate Schools</u> # of Kindergarten enrolments # of Grades 1-12 enrolments	1 student = 0.5 FTE 1 student = 1 FTE
+ or -	
FTE Enrolment Adjustment (4)	
=	
FTE Adjusted Enrolment	X Basic Rate = Basic Program Recognition

Note: For the 2008-09 grant, enrolments are based on the September 2007 PSSR (Principal's September Statistical Report).

See Appendix C for a listing of Associate schools by school division.



<sup>1</sup> Early entrance provides educational programming supports and services for children who are deaf and/or hard of hearing and/or with visual impairment, intellectual disability, multiple disability, chronic illness, and/or orthopaedic disability. The age of the child entering the early entrance program is three years or older and children will meet the criteria for designation as described in section 49 of *The Education Regulations, 1986*.

<sup>2</sup> Excluding Kindergarten enrolments in Associate schools (if applicable)

<sup>3</sup> Excluding Grades 1-12 enrolments in Associate schools (if applicable)

## B. BASIC PROGRAM RECOGNITION

### 4. FTE Enrolment Adjustment

For calculation of the basic program recognition, the September 2007 PSSR counts are adjusted for:

- resident students that are being educated by third parties;
- third party students that the school division is educating; these students are not the responsibility of the educating school division.

This adjustment has been added to the grant formula for 2008-09 to replace the previous Tuition Fee Expenditure and Tuition Fee Revenue grant factors. School divisions report the number of full-time equivalent (FTE) students they are sending to a third party and the number of full-time equivalent students they are receiving from a third party.

Note: Students sent to or received from another Saskatchewan school division should not be reported on this form.

### Resident Students Educated by a Third Party

For calculation of the basic program recognition, the number of FTE resident students that are being educated by a third party are **added** to the school division enrolment count. Students are reported through the following categories:

- Home-Based students<sup>1</sup>
- Home-Bound students
- Resident students educated in an on-reserve school
- Early Entrance students educated by a third party
- Students educated out-of-province
- Students educated in a Historical High School<sup>2</sup>
- Students educated in other Specialized Schools
- Intensive Supports students (Level I and II)
- Historically recognized commitments

See Appendix D for a listing of Historical High Schools.

See Appendix E for a listing of historically recognized commitments.

### Third Party Students Educated by a SD

For calculation of the basic program recognition, the number of FTE third party students that are educated by the school division are **subtracted** from the school division enrolment count.<sup>3</sup> Students are reported through the following categories:

- Federal (on-reserve) students
- Foreign students
- Out-of-province students
- Students received from other third parties



<sup>1</sup> Home-Based students in grades 1-12 are reported as 0.5 FTE, Kindergarten students are reported as 0.25 FTE. See section B, page 9

<sup>2</sup> Where the school division pays the Historical High School a tuition fee

<sup>3</sup> Excludes student exchange pupils



## B. BASIC PROGRAM RECOGNITION

### 2008 – 09 RATES

Total provincial funding recognition associated with the basic rate in 2008-09 is \$1.031B, which accounts for ~77.9% of total provincial recognized expenditures. The following per pupil rates are in effect for Government's 2008-09 fiscal year:

CATEGORY	PER PUPIL RATE	FULL TIME EQUIVALENT
Kindergarten	\$3,330	0.5 FTE
Grades 1-12	\$6,660	1.0 FTE

CHANGES IN THE BASIC RATE	PER FTE RATE (IN \$)
2007-08 basic rate	\$6,426
Increase for the teachers contract ▪ April 2008 – March 2009 (\$34.5M)	223
Other	11
<b>2008-09 BASIC RATE</b>	<b>\$6,660</b>

### KEY PROGRAM EXPECTATIONS

2008-09 key program expectations associated with basic funding recognition have been established in the following areas:

#### Continuous Improvement Framework

- Publish an annual Continuous Improvement Plan and Report based on provincial renewal priorities and local priorities as outlined in the Continuous Improvement Framework Guide.
- Report annual information on provincial program and service expectations to the Ministry of Education as part of the CI Process. This may include information concerning facilities, School<sup>PLUS</sup>, First Nations and Métis Education, core curriculum, career development, etc.
- Support the development of annual Learning Improvement Plans with all School Community Councils.
- Monitor Continuous Improvement Plans over the course of the year.
- Participate in bi-annual joint monitoring conferences with Ministry of Education personnel to monitor and support the Continuous Improvement Process.
- Report annual operational data as requested, which may include programs such as career development, core curriculum, facilities, First Nations and Métis Education and School<sup>PLUS</sup>.

#### School Community Councils

- Designate at least one senior administrative employee to be responsible for each school community council in the school division.
- Provide opportunities for School Community Councils to participate in training and development opportunities.
- Conduct annual elections for School Community Councils for half of the elected members to ensure staggered one-year terms for elected members.

## B. BASIC PROGRAM RECOGNITION

- Every School Community Council will have a Learning Improvement Plan that has been developed in collaboration with the school and with input from parents and community members.
- All School Community Councils have input into their school division's Continuous Improvement Plan.
- The expectations for School Community Councils regarding, school division support, elections, meetings, public reporting, and learning improvement plans are clearly laid out in *The Education Regulations, 1986*.

### First Nations and Métis Education

- Create a school division First Nations and Métis Education plan aligned with the Continuous Improvement Framework. This plan will include:
  - a focus on supports and improved outcomes for First Nations and Métis learners;
  - ensuring all learners have knowledge of First Nations and Métis peoples histories, perspectives, worldviews and contributions, including mandatory treaty education, throughout the learning program;
  - data collection and reporting on measures outlined in the Ministry's First Nations and Métis education policy framework;
  - build partnerships with First Nations and Métis peoples, where applicable, in support of shared management of the provincial education system.
- Develop resources and establish supports including Elders, cultural advisors and traditional knowledge keepers, to build capacity throughout the school division to implement First Nations and Métis education.

### Career Development

There are six key expectations that are derived from the Career Development Action Plan:

- School Divisions are asked to increase career development personnel by September 2009.
- All students in grades 6-9 are to receive 30 hours of career guidance instruction.
- All grade 9 students are to begin to build a personal career development portfolio by September 2009.
- All school divisions are to establish a career development action team by September 2009.
- All school divisions will establish and strengthen partnerships with local business and industry, post-secondary institutions, community-based organizations, First Nations and Métis organizations that result in increased opportunities for youth to explore career paths. This will be achieved over two years 2007-08 and 2008-09.
- Increasing parental and family involvement in career related activities.

## B. BASIC PROGRAM RECOGNITION

### Core Curriculum

- Ensure that provincial curricula are being taught
- Provide resources to support teaching and learning related to provincial curricula
- Provide strategic professional learning opportunities related to provincial curricula

### School<sup>PLUS</sup>

- Develop and implement policies and procedures, based on community education philosophies, to improve learner outcomes and well-being for all children and youth.
- Establish or strengthen existing partnerships with other service providers for the purpose of developing and implementing shared plans and activities to strengthen learning opportunities and outcomes for all children and youth.
- Demonstrate that school divisions' priorities and actions support improved educational success and well-being in keeping with the School<sup>PLUS</sup> vision.

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

Changes made to this factor in 2008-09 include the addition of the FTE Enrolment Adjustment, and a change in reporting method for home-based students.

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of the basic rate:

DATA	SOURCE
Enrolments in the 2007 PSSR (Principal September Statistical Report)	SG/SE system – entered by schools
2007 FTE Enrolment Adjustment Form	Form completed by school divisions

### ADDITIONAL RELEVANT INFORMATION

#### General

- *The Education Act, 1995* (available at <http://www.qp.gov.sk.ca/documents/English/Statutes/Statutes/E0-2.pdf>)
- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)
- *The Education Regulations, 1986* (available at <http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/E0-1R1.pdf>)
- PSSR Manual (available at <http://www.sasked.gov.sk.ca/sqse/PSSR%20Manual%20Sept%202005.doc>)

## B. BASIC PROGRAM RECOGNITION

### Continuous Improvement Framework

- Continuous Improvement Framework Guide ( available at <http://www.sasklearning.gov.sk.ca/branches/aar/ci/CIFGuide.pdf>)

### School Community Councils

- Toward School<sup>PLUS</sup> Policy Directions for School Community Councils Provincial Response to the Local Accountability and Partnerships Panel Final Report (available at [http://www.sasked.gov.sk.ca/branches/comm/minister/speeches/PolicyDirections\\_Nov05.pdf](http://www.sasked.gov.sk.ca/branches/comm/minister/speeches/PolicyDirections_Nov05.pdf))

### Career Development

- Blueprint for Life/Work Designs (available at [www.lifework.ca](http://www.lifework.ca))
- Middle Level (grades 6-9) Career Guidance curriculum (available at <http://www.sasklearning.gov.sk.ca/docs/midcareer/index.html>)
- Middle Level Career Guidance information bulletin (available at <http://www.sasklearning.gov.sk.ca/docs/midcareer/infobul/index.htm>)
- Middle Level Career Guidance resources (available at [http://www.sasklearning.gov.sk.ca/curr\\_inst/iru/paares.shtml](http://www.sasklearning.gov.sk.ca/curr_inst/iru/paares.shtml))

### Core Curriculum

- Provincial curriculum guides and bibliographies (available at <http://www.sasklearning.gov.sk.ca/branches/curr/evergreen/index.shtml>)

## CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

Specific questions relating to key expectations associated with the implementation of provincial curricula should be directed to Jane Thurgood Sagal (telephone: 787-6842, email: [jthurgoodsagal@sasked.gov.sk.ca](mailto:jthurgoodsagal@sasked.gov.sk.ca)).

Specific questions relating to key expectations associated with career development should be directed to Jim Savage (telephone: 787-3172, email: [jsavage@sasked.gov.sk.ca](mailto:jsavage@sasked.gov.sk.ca)).

Specific questions relating to School Community Councils should be directed to Edith Nagy (telephone: 787-8246, email [edith.nagy@sasked.gov.sk.ca](mailto:edith.nagy@sasked.gov.sk.ca)).

Specific questions relating to informational requirements associated with First Nations and Métis Education should be directed to Maureen Johns Simpson (telephone: 787-6215, email [MJohnsSimpson@sasked.gov.sk.ca](mailto:MJohnsSimpson@sasked.gov.sk.ca)).

Specific questions relating to informational requirements associated with School<sup>PLUS</sup> should be directed to Edith Nagy (telephone: 787-8246, email [edith.nagy@sasked.gov.sk.ca](mailto:edith.nagy@sasked.gov.sk.ca)).

## B. BASIC PROGRAM RECOGNITION

### HOME-BASED EDUCATION STUDENTS

#### PURPOSE AND ELIGIBILITY

Home-based funding recognition is provided when a student is registered in a home-based education program in a school division and is receiving educational services. Funding recognition is provided for costs incurred by school divisions relating to the monitoring and provision of educational services for these students.

Only school divisions that have students in registered home-based education programs are eligible to receive home-based funding recognition.

See Appendix F for a summary of expenditure recognition factors that apply to home-based students.

#### HOW IS FUNDING CALCULATED?

Home-based funding recognition is calculated through the FTE Enrolment Adjustment; see Section B, page 4.

The 2008-09 grant recognizes home-based students for the 2007-08 school year.

Note: Home-based students should not be reported on the PSSR.

#### 2008 – 09 RATES

In the FTE Enrolment Adjustment, home-based students in grades 1-12 are reported as 0.5 FTE, Kindergarten students are reported as 0.25 FTE. The following per pupil rates are in effect for Government's 2008-09 fiscal year:

CATEGORY	PER PUPIL RATE	FULL TIME EQUIVALENT
Kindergarten	\$1,665	0.25 FTE
Grades 1-12	\$3,330	0.5 FTE

Note: The home-based rate is 50% of the basic per pupil rate.

#### KEY PROGRAM EXPECTATIONS

School division expectations associated with registered home-based students are outlined in *The Home-based Education Program Regulations* (available at <http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/E0-1R15.pdf>).

## B. BASIC PROGRAM RECOGNITION

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

Changes made to this factor in 2008-09 include a change in reporting methodology only. Home-based students are now reported through the FTE Enrolment Adjustment Form. This change does not impact grant recognition for home-based students.

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of the Home-Based recognition:

DATA	SOURCE
2007 FTE Enrolment Adjustment Form	Form completed by school divisions

Note: Home-based students should not be recorded on the PSSR.

### ADDITIONAL RELEVANT INFORMATION

- *The Home-based Education Program Regulations* (available at <http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/E0-1R15.pdf>)
- *The Education Act, 1995* (available at <http://www.qp.gov.sk.ca/documents/English/Statutes/Statutes/E0-2.pdf>)
- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)
- *The Education Regulations, 1986* (available at <http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/E0-1R1.pdf>)

### CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

**2008-09 FUNDING POLICY MANUAL  
K-12 OPERATING GRANT**

**C**

**TRANSPORTATION  
RECOGNITION**

## C. TRANSPORTATION RECOGNITION

### OVERVIEW

The following table provides a summary of funding factors that are covered through transportation recognition, along with 2008-09 applicable rates (any exceptions to these rates are contained in the related section):

FACTOR	2008-09 RATES
Rural	<ul style="list-style-type: none"><li>▪ \$195 per pupil</li><li>▪ \$195 per km</li></ul>
Urban	<ul style="list-style-type: none"><li>▪ \$95 per pupil</li><li>▪ \$600 per pupil for transported students in Francophone and Language Immersion programs</li></ul>
Intensive Supports	<u>Urban</u> <ul style="list-style-type: none"><li>▪ \$14.25 per pupil per day</li></ul> <u>Rural</u> <ul style="list-style-type: none"><li>▪ \$0.30 km</li></ul> <u>Room and Board</u> <ul style="list-style-type: none"><li>▪ \$441 per pupil per month</li></ul> <u>Air Fare</u> <ul style="list-style-type: none"><li>▪ \$1 per pupil per km</li></ul> <u>Bus Fare</u> <ul style="list-style-type: none"><li>▪ Actual cost</li></ul> <u>Parent Transportation</u> <ul style="list-style-type: none"><li>▪ \$0.30 per km when one or two pupils are transported</li><li>▪ \$0.60 per km when more than two pupils are transported</li></ul>

Additional details associated with each of these factors are contained in the following pages, including:

- Purpose of funding recognition and eligibility requirements
- How funding recognition is calculated
- 2008-09 rates
- Key program expectations
- Description of any changes from previous years and/or scheduled reviews
- Listing of data used in the calculation
- Additional relevant information
- Contact information

Please note that the legislative and regulatory documents remain the authoritative source.



## C. TRANSPORTATION RECOGNITION

### RURAL TRANSPORTATION

#### PURPOSE AND ELIGIBILITY

The Rural Transportation factor provides funding recognition for costs incurred in the transportation of students enrolled in schools in rural areas. This factor provides recognition for transportation of students to and from school, on a school bus that is either operated or contracted by the school division.

Only those school divisions that transport students to non-urban centres are eligible for funding recognition. Funding recognition for transportation in cities is provided under the Urban Transportation factor.

#### HOW IS FUNDING CALCULATED?

Rural transportation funding recognition is comprised of two components (per pupil recognition and kilometre recognition); total funding recognition is the sum of these two components.

##### Per Pupil Recognition

Per pupil recognition applies to rural students that are being transported by the school division. Per pupil recognition is comprised of two components (regular and part-time); total recognition is the sum of these two components. Recognition is calculated using the following formulas on a route-by-route basis:

##### *Regular*

$$\begin{array}{|c|} \hline \text{Total per pupil} \\ \text{regular rural} \\ \text{transportation} \\ \text{recognition} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Per pupil rate} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{\# of students being} \\ \text{transported by the} \\ \text{division} \\ \hline \end{array}$$

##### *Part-Time*

$$\begin{array}{|c|} \hline \% \text{ of days traveled} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{\# of students being} \\ \text{transported} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Per pupil rate} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Total per pupil} \\ \text{part-time rural} \\ \text{transportation} \\ \text{recognition} \\ \hline \end{array}$$

=  $\frac{\begin{array}{|c|} \hline \text{\# of days actually} \\ \text{traveled (1)} \\ \hline \end{array}}{186 \text{ days}}$

(1) to a maximum of 190 days

## C. TRANSPORTATION RECOGNITION

### Kilometre Recognition

Kilometre recognition applies to each bus route that is either operated or contracted out by the school division. Kilometre recognition is comprised of two components (regular and part-time routes); total recognition is the sum of the two components. Recognition is calculated using the following formula on a route-by-route basis:

#### *Regular*

% of days traveled	=	# of days actually traveled (1)	/	186 days
X				
# of kms traveled				
X				
Per km rate				
=				
Total regular rural km transportation recognition		(1) to a maximum of 190 days		

#### *Part-Time*

The same calculation used for regular kilometre recognition is used for part-time (see above).

### **2008 – 09 RATES**

Total provincial funding recognition for rural transportation in 2008-09 is approximately \$60.42M, which is a 3.4% increase from the previous year and 4.6% of total recognized expenditures. Recognition is based on actual transportation information provided to the Ministry by school divisions. Funding recognition is comprised of two components. 2008-09 rates are detailed in the following table; both the per pupil and per km rates have been increased for the 2008-09 year.

TYPE	2007-08 RATE	2008-09 RATE
Per pupil transported	\$185	\$195
Per km traveled	\$185	\$195

## C. TRANSPORTATION RECOGNITION

### KEY PROGRAM EXPECTATIONS

No key program expectations have been set for this factor in 2008-09.

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

Changes to rural transportation funding include rate increases for both per pupil and per kilometre recognition (from \$185 to \$195 each). No changes have been made to the calculation of rural transportation funding recognition in 2008-09.

A detailed review of this factor is planned for 2008-09 and any recommended changes identified during this review will be implemented in the 2009-10 grant.

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of rural transportation recognition and its source:

DATA	SOURCE
Route information (# of days traveled, # of kms traveled and # of students transported)	SG/SE system - entered by school divisions

### ADDITIONAL RELEVANT INFORMATION

- *The Education Act, 1995* (available at <http://www.qp.gov.sk.ca/documents/English/Statutes/Statutes/E0-2.pdf>)
- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)
- *The Education Regulations, 1986* (available at <http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/E0-1R1.pdf>)

### CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

## C. TRANSPORTATION RECOGNITION

### URBAN TRANSPORTATION

#### PURPOSE AND ELIGIBILITY

The Urban Transportation factor provides funding recognition for costs incurred in the transportation of students enrolled in schools in urban centres. All school divisions that have an urban centre within its boundaries are eligible for funding recognition.

URBAN CENTRES		
▪ Battleford	▪ Meadow Lake	▪ Regina
▪ Estevan	▪ Melfort	▪ Saskatoon
▪ Humboldt	▪ Melville	▪ Swift Current
▪ Kindersley	▪ Moose Jaw	▪ Warman
▪ Lloydminster	▪ Nipawin	▪ Weyburn
▪ Martensville	▪ North Battleford	▪ Yorkton
	▪ Prince Albert	

#### HOW IS FUNDING CALCULATED?

Urban transportation funding recognition is comprised of two components (regular and Francophone/Language Immersion); total funding recognition is the sum of these two components:

##### Regular Transportation

Regular transportation recognition is a per student transportation allowance that is based on total school division enrolments in eligible urban schools. It is calculated using the following formula:

Total eligible enrolments	=	Total number of enrolments in urban centres within the school division	-	Number of enrolments in ineligible schools [if applicable] (1)
+				
FTE Enrolment Adjustment (2)				
=				
Net enrolments				
X				
Per pupil rate				

(1) See the following page for a listing of ineligible schools  
(2) See Section B, page 4

Note: For the 2008-09 grant, enrolments are based on the September 2007 PSSR.

## C. TRANSPORTATION RECOGNITION

### Francophone and Language Immersion Transportation

Francophone and Language Immersion transportation recognition is a per student allowance for students that are enrolled in Francophone or Language Immersion programs and are being transported by the division to school. It is calculated using the following formula:

$$\begin{array}{|c|} \hline \text{Total urban} \\ \text{transportation} \\ \text{recognition for} \\ \text{Language Immersion/} \\ \text{Francophone students} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Total \# of Language} \\ \text{Immersion/ Francophone} \\ \text{students being transported} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Language Immersion/} \\ \text{Francophone rate} \\ \hline \end{array}$$

### Ineligible Schools

Associate and Hutterite schools located in urban centres are not eligible for urban transportation. In addition, the following other urban schools are also ineligible for funding recognition:

<b>Living Sky SD 202</b>
▪ Phoenix School
<b>South East Cornerstone SD 209</b>
▪ Queen Elizabeth Elementary
<b>Prairie South SD 210</b>
▪ Lindale School

### **2008 – 09 RATES**

Total provincial funding recognition for urban transportation in 2008-09 is approximately \$12.65M, which is a 10% increase from the previous year and 1% of total recognized expenditures. Recognition is based on school division eligible enrolments and on actual transportation information provided to the Ministry by school divisions. Funding recognition is comprised of two components – 2008-09 rates are detailed in the following table.

TYPE	2007-08 RATE	2008-09 RATE
Per pupil	\$84	\$95
Per pupil amount for students enrolled in Language Immersion / Francophone programs who are being transported	\$600	\$600

## C. TRANSPORTATION RECOGNITION

### KEY PROGRAM EXPECTATIONS

No key program expectations have been set for this factor in 2008-09.

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

Changes to urban transportation funding include a rate increase to the per pupil rate for regular urban transportation (from \$84 to \$95), and eligibility of all recognized Language Immersion programs. No changes have been made to the calculation of urban transportation funding recognition in 2008-09.

A detailed review of this factor is planned for 2008-09 and any recommended changes identified during this review will be implemented in the 2009-10 grant.

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of urban transportation recognition and its source:

DATA	SOURCE
Enrolments in the 2007 Principal September Statistical Report	SG/SE system – entered by schools
Route information for students in Language Immersion or Francophone schools in urban centres that are being transported	SG/SE system - entered by school divisions
2007 FTE Enrolment Adjustment Form	Form completed by school divisions

### ADDITIONAL RELEVANT INFORMATION

- *The Education Act, 1995* (available at <http://www.qp.gov.sk.ca/documents/English/Statutes/Statutes/E0-2.pdf>)
- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)
- *The Education Regulations, 1986* (available at <http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/E0-1R1.pdf>)

### CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

## C. TRANSPORTATION RECOGNITION

### INTENSIVE SUPPORTS TRANSPORTATION

#### PURPOSE AND ELIGIBILITY

The Intensive Supports Transportation factor provides funding recognition for costs incurred in the transportation of students who require intensive supports and who are unable to use regular school transportation. Recognition is also provided for room and board, air and bus fare costs related to these students.

#### HOW IS FUNDING CALCULATED?

Intensive supports transportation funding recognition is comprised of five components; total funding recognition is the sum of these components and is calculated using the following formulas.

##### Urban Intensive Supports Transportation

Urban intensive supports transportation funding recognition only applies when students who require intensive supports are unable to use regular school division transportation and are being educated in urban centres. Funding recognition is calculated using the following formula (funding recognition is the lesser of the two amounts – calculated or actual):

Total calculated recognition for intensive supports students (1)	=	# of travel days (2)	X	# of intensive supports students transported	X	Recognized daily rate
Total actual costs for the transportation of intensive supports students	=	# of travel days (2)	X	# of intensive supports students transported	X	Actual daily rate

(1) For northern school divisions, the calculated amount is increased by 34%

(2) Up to a maximum of 190 days

## C. TRANSPORTATION RECOGNITION

### Rural Intensive Supports Transportation

Rural intensive supports transportation funding recognition only applies when students who require intensive supports are unable to use regular school division transportation and are being educated in rural areas. Funding recognition is calculated using the following formula (funding recognition is the lesser of the two amounts – calculated or actual):

Total calculated recognition for intensive supports students (1)	=	# of travel days (2)	X	# of kms traveled/per day	X	Recognized per km rate
Total actual costs for the transportation of intensive supports students	=	# of travel days (2)	X	# of kms traveled/per day	X	Actual per km rate

(1) For northern school divisions, the calculated amount is increased by 34%

(2) Up to a maximum of 190 days

### Room and Board

Room and board funding recognition is provided when a school division pays a room and board allowance for an intensive supports student who does not reside at home and is receiving educational services outside of their home attendance area. Room and board funding recognition is calculated using the following formula (funding recognition is the lesser of the two amounts – calculated or actual):

Total calculated recognition for intensive supports students room and board (1)	=	# of eligible intensive supports students	X	# of eligible months	X	Recognized monthly room and board rate
Total actual costs for intensive supports students room and board	=	# of eligible intensive supports students	X	# of eligible months	X	Actual monthly room and board amount

(1) For northern school divisions, the calculated amount is increased by 34%



## C. TRANSPORTATION RECOGNITION

### Parent Travel

In situations where parents provide transportation services for intensive supports students, funding recognition is the same as outlined under Rural Intensive Supports Transportation (see previous page).

### Bus Fare

Bus fare funding recognition applies when intensive supports students are being transported by bus (not including school division operated, contracted or municipal buses) and is calculated using the following formula:

$$\begin{array}{|c|} \hline \text{Total recognition} \\ \text{for intensive} \\ \text{supports students} \\ \text{bus fare (1)} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{\# of days} \\ \text{of travel} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{\# of students} \\ \text{transported} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Actual bus fare} \\ \text{paid by the school} \\ \text{division} \\ \hline \end{array}$$

(1) For northern school divisions, the calculated amount is increased by 34%

### Air Fare

Air fare funding recognition applies when intensive supports students are being transported via air in northern school divisions and is calculated using the following formula (funding recognition is the lesser of the two amounts – calculated or actual):

$$\begin{array}{|c|} \hline \text{Total} \\ \text{calculated} \\ \text{recognition for} \\ \text{intensive} \\ \text{supports} \\ \text{students air} \\ \text{fare (1)} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{\# of} \\ \text{days of} \\ \text{travel} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{\# of kms} \\ \text{traveled per} \\ \text{day} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{\# of} \\ \text{intensive} \\ \text{supports} \\ \text{students} \\ \text{transported} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Recognized} \\ \text{per km rate} \\ \hline \end{array}$$

$$\begin{array}{|c|} \hline \text{Total actual} \\ \text{costs for} \\ \text{intensive} \\ \text{supports} \\ \text{students air} \\ \text{fare (1)} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{\# of} \\ \text{days of} \\ \text{travel} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{\# of kms} \\ \text{traveled per} \\ \text{day} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{\# of} \\ \text{intensive} \\ \text{supports} \\ \text{students} \\ \text{transported} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Actual per} \\ \text{km rate} \\ \hline \end{array}$$

(1) For northern school divisions, the calculated amount is increased by 34%

## C. TRANSPORTATION RECOGNITION

### 2008 – 09 RATES

Total provincial funding recognition for intensive supports student transportation in 2008-09 is approximately \$6.8M, which is a 3.5% increase from the previous year and 0.5% of total recognized expenditures. Recognition is based on actual expenditure information provided to the Ministry by school divisions. Funding recognition is comprised of six potential components; 2008-09 rates are detailed in the following table (unchanged from 2007-08).

FACTOR	2008-09 RATES
Urban	▪ \$14.25 per pupil per day
Rural	▪ \$0.30 per km
Room and Board	▪ \$441 per pupil per month
Air Fare	▪ \$1.00 per pupil per km
Bus Fare	▪ Actual cost
Parent-Provided Transportation	▪ \$0.30 per km when one or two pupils are being transported ▪ \$0.60 per km when more than two pupils are being transported

### KEY PROGRAM EXPECTATIONS

No key program expectations have been set for this factor in 2008-09.

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS RELATED TO FACTOR

No changes have been made to how intensive supports transportation is recognized in 2008-09. A detailed review of this factor is planned for 2008-09 and any recommended changes identified during this review will be implemented in the 2009-10 grant.

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of intensive supports transportation recognition and its source:

DATA	SOURCE
Other transportation records	SG/SE system - entered by school divisions

## C. TRANSPORTATION RECOGNITION

### ADDITIONAL RELEVANT INFORMATION

- *The Education Act, 1995* (available at <http://www.qp.gov.sk.ca/documents/English/Statutes/Statutes/E0-2.pdf>)
- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)
- *The Education Regulations, 1986* (available at <http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/E0-1R1.pdf>)

### CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

**2008-09 FUNDING POLICY MANUAL  
K-12 OPERATING GRANT**

**D**

**TARGETED FUNDING  
SUPPORT RECOGNITION**

## D. TARGETED FUNDING SUPPORT

### OVERVIEW

The following table provides a summary of factors that are covered through targeted funding support, along with the 2008-09 rates (any exceptions to these rates are contained in the related section):

FACTOR	2008-09 RATES
Community Schools	<u>Base Per Designation Rate</u> <ul style="list-style-type: none"><li>▪ \$105,200 elementary school</li><li>▪ \$125,000 secondary school</li><li>▪ \$127,000 K-12 school</li></ul> <u>Incremental Per Pupil Rate (if applicable)</u> <ul style="list-style-type: none"><li>▪ \$240 for enrolments &gt; 200 in elementary school</li><li>▪ \$80 for enrolments &gt; 400 secondary school</li><li>▪ K-12 school<ul style="list-style-type: none"><li>▪ \$240 for enrolments &gt; 200 for K-8 grades</li><li>▪ \$80 for enrolments &gt; 200 for Grades 9-12</li></ul></li></ul>
Pre-Kindergarten	<u>Base Per Program Rate</u> <ul style="list-style-type: none"><li>▪ \$49,346 for urban programs<sup>1</sup></li><li>▪ \$53,346 for rural programs<sup>1</sup></li></ul> <u>Start-up Per Program Rate (if applicable)</u> <ul style="list-style-type: none"><li>▪ \$14,540</li></ul>
Diversity	<ul style="list-style-type: none"><li>▪ \$125 per pupil + allocated amount based on vulnerability factors</li></ul>

Additional details associated with each of these factors are contained in the following pages and include:

- Purpose of funding recognition and eligibility requirements
- How funding recognition is calculated
- 2008-09 rates
- Key program expectations
- Description of any changes from previous years and/or scheduled reviews
- Listing of data used in the calculation
- Additional relevant information
- Contact information

Please note that the legislative and regulatory documents remain the authoritative source.

<sup>1</sup> Note: In 2007-08 the Pre-Kindergarten base per program rate was increased to include funding for transportation. Pre-Kindergarten transportation funding will be reviewed along with all other transportation factors in 2008-09. School divisions that had provided enhanced transportation (prior to 2007-08) for Pre-Kindergarten children over the new rates are guaranteed funding at the previous rate for 2007-08 and 2008-09.

## D. TARGETED FUNDING SUPPORT

### COMMUNITY SCHOOLS

#### PURPOSE AND ELIGIBILITY

Community Schools funding recognition is provided to support the delivery of a range of diverse and comprehensive supports and effective practices that address the complex needs of vulnerable students and that help eliminate learning barriers.

In order to receive funding recognition, a school must be designated as a Community School. School divisions that wish to have a school(s) considered for funding recognition need to document school community strengths and needs and prepare a proposal for the Ministry of Education. As resources permit, the Ministry designates additional Community Schools where there is a critical mass of students and families living in vulnerable circumstances.

See Appendix G for a listing of designated Community Schools.

#### HOW IS FUNDING CALCULATED?

Community School funding recognition is comprised of two components (base recognition and per pupil recognition); total funding recognition is the sum of these two components.

##### Base Recognition

Base recognition applies to all designated Community Schools and is calculated using the following formula:

Total base recognition for designated elementary community schools	=	# of designated elementary community schools	X	Base rate for designated elementary community schools
+				
Total base recognition for designated secondary community schools	=	# of designated secondary community schools	X	Base rate for designated secondary community schools
+				
Total base recognition for designated K-12 community schools	=	# of designated K-12 community schools	X	Base rate for designated K-12 community schools
=				
Total base recognition				

## D. TARGETED FUNDING SUPPORT

### Per Pupil Recognition

Per pupil recognition applies when enrolments in a designated Community School exceed specified levels (total recognition is the sum of the three components):

Total per pupil recognition for elementary community schools	=	# of enrolments in designated elementary community schools	-	200	x	Elementary per pupil rate
+						
Total per pupil recognition for secondary community schools	=	# of enrolments in designated secondary community schools	-	400	x	Secondary per pupil rate
+						
<u>K-12 Community schools</u>						
Total per pupil recognition for K-8 students in K-12 designated community schools	=	# of K-8 enrolments in designated K-12 community schools	-	200	x	Elementary per pupil rate
+						
Total per pupil recognition for grades 9-12 in designated K-12 community schools	=	# of enrolments in grades 9-12 in designated K-12 community schools	-	200	x	Secondary per pupil rate
=						
Total per pupil recognition						

Note: For the 2008-09 grant, enrolments are based on the September 2007 PSSR.

## D. TARGETED FUNDING SUPPORT

### 2008 – 09 RATES

Total provincial funding recognition for Community Schools in 2008-09 is \$13.08M or 1% of total recognized expenditures. Funding recognition is provided to ninety-eight Community School designations and is made up of two components: base recognition and per pupil recognition. 2008-09 rates are detailed in the following tables; each base rate has been increased by \$5,000 for nutrition programming.

#### Base Recognition

TYPE OF SCHOOL	2007-08 BASE PER DESIGNATION RATE	2008-09 BASE PER DESIGNATION RATE
Elementary school	\$100,200	\$105,200
Secondary school	\$120,000	\$125,000
K-12 school	\$122,000	\$127,000

#### Per Pupil Recognition

If enrolments in a Community School exceed a specified level, the following per pupil amounts also apply:

TYPE OF SCHOOL	ENROLMENTS	PER PUPIL RATE
Elementary school	> 200	\$240
Secondary school	> 400	\$80
K-12 school		
▪ Grades K-8	> 200	\$240
▪ Grades 9-12	> 200	\$80

### KEY PROGRAM EXPECTATIONS

Key program expectations associated with Community Schools funding recognition include:

- Continued implementation of the Community Schools Policy and Conceptual Framework (see <http://www.learning.gov.sk.ca/ChildrensServicesPublications> )
- Establishment and implementation of a nutrition policy, in collaboration with School Community Councils and community partners.
- By December 2008, identify and report measurable outcomes in the area of school nutrition related to:
  - attendance
  - achievement



## D. TARGETED FUNDING SUPPORT

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

Changes to Community Schools funding include an increase of \$5,000 to each base per designation rate for nutrition programming. No changes have been made to the calculation of Community Schools funding recognition in 2008-09.

A detailed review of this factor is planned for 2008-09 and any recommended changes identified during this review will be implemented in the 2009-10 grant.

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of the Community School recognition:

DATA	SOURCE
Designated Community Schools	Listing of Community Schools – maintained by the Ministry of Education
Enrolments in the 2007 Principal September Statistical Report	SG/SE system – entered by schools

See Appendix G for a listing of designated Community Schools by school division.

### ADDITIONAL RELEVANT INFORMATION

- Ministry of Education Community Schools Policy and Conceptual Framework (available at <http://www.learning.gov.sk.ca/ChildrensServicesPublications>)
- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)
- *The Education Regulations, 1986* (available at <http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/E0-1R1.pdf>)

### CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

Specific questions relating to Community Schools should be directed to Maureen Johns Simpson (telephone: 787-6215, email: [MJohnsSimpson@sasked.gov.sk.ca](mailto:MJohnsSimpson@sasked.gov.sk.ca)).

## D. TARGETED FUNDING SUPPORT

### PRE-KINDERGARTEN

#### PURPOSE AND ELIGIBILITY

Pre-Kindergarten funding recognition provides support to early intervention programs that target preschool-age children and their families who are living in vulnerable circumstances. The majority of these Pre-Kindergarten programs are located in community schools.

Only those school divisions that have approved Pre-Kindergarten programs being delivered within their division are eligible for funding recognition.

See Appendix H for a listing of approved Pre-Kindergarten programs by school division.

#### HOW IS FUNDING CALCULATED?

Pre-Kindergarten funding recognition is comprised of two components (base recognition and start-up recognition). Total funding recognition is the sum of these two components and is calculated using the following formula:

Total base program funding recognition	=	# of approved Pre- Kindergarten programs	X	Base rate for approved Pre-Kindergarten programs
+				
Total start-up funding recognition (if applicable)	=	# of approved Pre- Kindergarten programs in their first year of operations	X	Start-up funding rate
=				
Total Pre-Kindergarten funding recognition				

## D. TARGETED FUNDING SUPPORT

### 2008 – 09 RATES

The total provincial budget-day allocation for Pre-Kindergarten programs in 2008-09 is \$7.6M, which provides funding recognition for 151 programs. An additional \$1.7M is available for Pre-Kindergarten funding during the year, for a total provincial allocation of \$9.3M. Funding recognition is comprised of two components; 2008-09 rates are detailed in the following table.

TYPE OF PROGRAM	BASE PER PROGRAM RATE	PER PROGRAM START-UP FUNDING RATE
Urban Program	\$49,346	\$14,540*
Rural Program	\$53,346	\$14,540*

\*Start-up funding recognition only applies in the program's first year of operations.

Note: In 2007-08 the Pre-Kindergarten base per program rate was increased to include funding for transportation. Pre-Kindergarten transportation funding will be reviewed along with all other transportation factors in 2008-09. School divisions that had provided enhanced transportation (prior to 2007-08) for Pre-Kindergarten children over the new rates are guaranteed funding at the previous rate for 2007-08 and 2008-09.

### KEY PROGRAM EXPECTATIONS

Key program expectations associated with Pre-Kindergarten funding recognition include:

- For each Pre-Kindergarten program allocated by the Ministry, school divisions will operate a Pre-Kindergarten program for vulnerable three and four-year old children. Each vulnerable child will have access to a minimum of twelve hours per week of programming for ten months per year.
- School divisions will implement a division Pre-Kindergarten assessment and evaluation plan. School divisions will submit updates of the plan to the Ministry annually and participate biannually in a review with Ministry officials.
- School divisions will submit an annual report for each Pre-Kindergarten program by June 15 each year to the Early Learning and Child Care Branch.

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

No changes have been made to Pre-Kindergarten funding recognition in 2008-09. A detailed review of Pre-Kindergarten transportation is planned for 2008-09 and any recommended changes identified during this review will be implemented in the 2008-09 grant.

## D. TARGETED FUNDING SUPPORT

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of Pre-Kindergarten funding recognition:

DATA	SOURCE
Designated Pre-Kindergarten programs	Listing of designated Pre-Kindergarten programs – maintained by Early Learning and Child Care, Ministry of Education

See Appendix H for a listing of approved Pre-Kindergarten programs by school division.

### ADDITIONAL RELEVANT INFORMATION

- Better Beginnings, Better Futures: Effective Practices and Policy Guidelines for Pre-Kindergarten (available at [www.learning.gov.sk.ca](http://www.learning.gov.sk.ca) under Early Learning and Child Care – Pre-Kindergarten – Publications)
- Assessment and Evaluation in Pre-Kindergarten (available at [www.learning.gov.sk.ca](http://www.learning.gov.sk.ca) under Early Learning and Child Care – Pre-Kindergarten – Publications)
- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)

### CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

Specific questions relating to Pre-Kindergarten programs should be directed to Kathy Abernethy (telephone: 787-6158, e-mail: [kathy.abernethy@sasked.gov.sk.ca](mailto:kathy.abernethy@sasked.gov.sk.ca)).

## D. TARGETED FUNDING SUPPORT

### DIVERSITY

#### PURPOSE AND ELIGIBILITY

Diversity funding recognition is provided to cover a comprehensive array of supports and services for those learners whose needs cannot be met through differentiated instruction, curriculum adaptations, and/or environmental considerations. These supports and services include: formative, summative, and diagnostic assessments; resource/learning assistance programs; speech/language services; occupational and physical therapy; consultative supports; counselling; interagency collaboration; and, classroom supports including English as a Second Language.

Diversity recognition is partially calculated on enrolments; therefore all school divisions are eligible.

#### HOW IS FUNDING CALCULATED?

Diversity funding recognition has two components: per pupil recognition and vulnerability recognition. Total funding recognition is the sum of these two components and is calculated using the following formula:

$$\begin{array}{c} \text{Per pupil} \\ \text{recognition (1)} \end{array} + \begin{array}{c} \text{Vulnerability} \\ \text{recognition (2)} \end{array} = \begin{array}{c} \text{Total school division} \\ \text{enrolments} \end{array} \times \begin{array}{c} \text{Per pupil rate} \end{array}$$
$$= \begin{array}{c} \text{Total Diversity} \\ \text{recognition} \end{array}$$

#### 1. Per Pupil Recognition

For the 2008-09 grant, the per pupil portion of Diversity recognition is allocated based on enrolments in the September 2007 PSSR.

#### 2. Vulnerability Recognition

The vulnerability portion of Diversity recognition is allocated to school divisions based on a set of socio-economic indicators that are predictors of student vulnerability. The four factors used in the calculation of vulnerability recognition for 2008-09, along with the assigned weighting (to reflect the relative importance in predicting vulnerability) are contained in the following table:

## D. TARGETED FUNDING SUPPORT

Indicator	Weight
▪ Percent of families living below the Low Income Cut-off (LICO)	50%
▪ Percent of lone parent families	20%
▪ Percent of families with low education attainment	20%
▪ Percent of families whose first language is not English	10%

The vulnerability factor for a school division is calculated using the following formula:

$$\begin{array}{rcl}
 0.5 & \times & \text{School division's percentage of families living below LICO (3)} = \text{School division's weighted low income factor} \\
 & & + \\
 0.2 & \times & \text{School division's percentage of families with low educational attainment (3)} = \text{School division's weighted low education factor} \\
 & & + \\
 0.2 & \times & \text{School division's percentage of lone parent families (3)} = \text{School division's weighted lone parent status factor} \\
 & & + \\
 0.1 & \times & \text{School division's percentage of non-English mother tongue families (3)} = \text{School division's weighted non-English mother tongue factor} \\
 & & = \\
 & & \text{School division's vulnerability factor (4)}
 \end{array}$$

3. For each indicator, Statistics Canada 2001 Census subdivision data has been aggregated to reflect the geographic area of each of the 28 school divisions. In addition, for each school division the local incidence of each of the four indicators was calculated. For example, if there are 100 families in the school division and 10 families are lone parent families, then the lone parent family indicator (or percentage of lone parent families) for that division is 0.10.

4. Determining the indicators for CE Fransaskoises, which does not have a defined geographic area, was achieved by using the relevant data from each of the census subdivisions where a francophone school was located.

#### D. TARGETED FUNDING SUPPORT

In order to determine the school division's share of the vulnerability pool, its vulnerability factor is multiplied by its percentage share of provincial enrolments and the resulting number is then applied to the provincial vulnerability funding pool:

The diagram illustrates the calculation of the Base calculated allocation (5) using the following formula:

$$\text{Vulnerability funding pool} \times \text{School division's percentage share of provincial enrolments} \times \text{School division's vulnerability factor (4)} = \text{Base calculated allocation (5)}$$

As a final step, the base allocation for each division is adjusted by a constant multiplier to ensure that all of the available funds are allocated:

$$\begin{array}{c} \text{School division's base} \\ \text{calculated allocation (5)} \\ \\ \mathbf{\times} \\ \\ \text{Constant multiplier} \\ \\ \mathbf{=} \\ \\ \text{Vulnerability} \\ \text{recognition for the} \\ \text{school division (2)} \end{array}$$

The application of a constant multiplier ensures that the entire vulnerability funding pool is allocated. The constant multiplier is calculated by dividing the total funding pool allocation by the sum of all divisions' base calculated allocations.

## D. TARGETED FUNDING SUPPORT

### 2008 – 09 RATES

Total provincial funding recognition for vulnerable students in 2008-09 is \$74M or 5.6% of total recognized expenditures. The level of funding provided for diversity recognition is unchanged from the previous year.

The following rates are used in the calculation of the 2008-09 diversity funding recognition:

	RATE
Per Pupil Rate	\$125
Constant Multiplier	7.911225
Provincial enrolments	161,261

The following table shows how diversity recognition has been allocated between the two components:

	DOLLAR VALUE [IN THOUSANDS]	% OF TOTAL DIVERSITY RECOGNITION
Per Pupil Recognition	\$20,157	27.2%
Vulnerability Recognition	\$53,843	72.8%

### KEY PROGRAM EXPECTATIONS

Key program expectations associated with diversity funding recognition include:

- Development and implementation of procedures to support all learners through a response to intervention model.
- Continued implementation of policies and procedures, based on community education and inclusion principles, for learners with diverse needs. (see <http://www.learning.gov.sk.ca/ChildrensServicesPublications>).
- Continued development and implementation of a school division service delivery model and staffing profile that support learners with diverse needs, utilizing research-based ratios of appropriate supports and data-guided decision making. School divisions will engage in an annual student services review process with the Ministry of Education and will complete and submit a *School Division Service Delivery Model Staffing Profile*.

See Appendix I for the *School Division Service Delivery Model Staffing Profile*.



## D. TARGETED FUNDING SUPPORT

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

Changes to the Diversity factor include increasing the share of vulnerability recognition and decreasing the share of per pupil recognition. This change corresponds to a decrease in the per pupil rate (from \$250 to \$125). The constant multiplier has been changed to ensure that the total Diversity funding pool is allocated.

School divisions that are negatively impacted by grant system changes implemented in 2008-09 (total for Intensive Supports, Diversity factor, Geographic factor) will receive one-time funding to mitigate their loss.

Further work on this factor will occur during 2008-09 including:

- Reducing the amount of recognition that is allocated on a per pupil basis
- Updating indicators with new Statistics Canada data as it becomes available

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of the diversity funding recognition:

DATA	SOURCE
Enrolments in the 2007 Principal September Statistical Report	SG/SE system – entered by schools
Percent of families living below the Low Income Cut-off (LICO)	Statistics Canada – 2001 Census
Percent of lone parent families	Statistics Canada – 2001 Census
Percent of families with low education attainment	Statistics Canada – 2001 Census
Percent of families whose first language is not English	Statistics Canada – 2001 Census

### ADDITIONAL RELEVANT INFORMATION

- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)

### CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities at the Ministry of Education at 787-3674.

Specific questions relating to Diversity should be directed to Elaine Caswell (telephone: 787-6052, email: [elaine.caswell@gov.sk.ca](mailto:elaine.caswell@gov.sk.ca)) or Corey Hadden (telephone: 787-9448, email: [corey.hadden@gov.sk.ca](mailto:corey.hadden@gov.sk.ca)).

**2008-09 FUNDING POLICY MANUAL  
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**E**

**INTENSIVE SUPPORTS  
RECOGNITION**

## E. INTENSIVE SUPPORTS RECOGNITION

### OVERVIEW

Intensive supports funding recognition is comprised of the following two factors:

FACTOR	2008-09 RATES
Intensive Supports <ul style="list-style-type: none"><li>Level I</li><li>Level II</li></ul>	<ul style="list-style-type: none"><li>Division-specific prevalence rate applied to provincial funding pool (\$17.35M)</li><li>Division-specific prevalence rate applied to provincial funding pool (\$50.00M)</li></ul>

The following pages contain additional details associated with each of these factors, including:

- Purpose of funding recognition and eligibility requirements
- How funding recognition is calculated
- 2008-09 rates
- Key program expectations
- Description of any changes from previous years and/or scheduled reviews
- Listing of data used in the calculation
- Additional relevant information
- Contact information

Please note that the legislative and regulatory documents remain the authoritative source.

## E. INTENSIVE SUPPORTS RECOGNITION

### INTENSIVE SUPPORTS LEVEL I AND LEVEL II

#### PURPOSE AND ELIGIBILITY

Intensive supports funding recognition is provided to school divisions for learners requiring intensive supports as identified through a **Provincial Impact Process**. These learners have learning needs that impact on numerous areas of performance and require intense and frequent supports as documented in their Personal Program Plan. In addition, intensive supports funding recognition provides assistive technology that allows students identified as requiring intense and frequent supports to access educational programs and instructional services.

Two different levels of intensive supports exists (Level I and II). The distinction between Level I and II relates to student needs and the frequency and intensity of supports put in place by the school division to meet student needs.

#### HOW IS FUNDING CALCULATED?

Intensive supports funding recognition is based on a division-specific prevalence percentage (for Level I and for Level II supports), which is then applied to a provincial funding pool for each level. The following calculation is used to determine the amount of intensive supports funding recognition a school division receives:

$$\begin{array}{rcl} \text{Intensive Supports Level I Recognition} & = & \text{School Division Level I Prevalence Rate} \times \text{Level I Funding Pool} \\ + & & \\ \text{Intensive Supports Level II Recognition} & = & \text{School Division Level II Prevalence Rate} \times \text{Level II Funding Pool} \\ = & & \\ \text{School Division Intensive Supports Recognition} & & \end{array}$$

## E. INTENSIVE SUPPORTS RECOGNITION

### 2008 – 09 RATES

Total provincial funding recognition for Intensive Supports Levels I and II in 2008-09 is approximately \$67.35M, which is a 4.7% increase over the previous year and accounts for approximately 5.1% of total provincial recognized expenditures. The following table contains the provincial FTEs and funding pool for both Intensive Supports Levels I and II:

	PROVINCIAL FTEs	PROVINCIAL FUNDING POOL (\$000s)
Level I	3,039	\$17,350
Level II	3,700	\$49,998
TOTAL	6,739	\$67,348

Please note that the Ministry will continue to provide funding recognition on a retroactive basis for individual assistive technologies with a cost of greater than or equal to \$10,000 each (see Section F page 18 Other Recognized Expenditures for further information).

### KEY PROGRAM EXPECTATIONS

Key program expectations associated with Intensive Supports Level I and II funding recognition include:

- Continued development and implementation of procedures to support all learners through a response to intervention model (aligning with the Diversity factor).
- Completion of the provincial impact assessment profile for students identified as requiring intensive supports. Report those students who meet the criteria of requiring intensive supports on the Student Data System (SDS). The identification of students requiring intensive supports is an on-going, living process with the data submitted informing prevalence rates. It is anticipated data will be extracted from the SDS in both September and December 2008. (see: <https://www.sasked.gov.sk.ca/sdsprod/>).
- Prepare and implement an annual Personal Program Plan including specific, measurable, achievable, relevant and timely (SMART) goals for each student receiving intensive supports. This PPP will include:
  - Involvement of classroom teacher and qualified special education teacher in the development, implementation and reviewing of PPP;
  - Transition plans for the following year;
  - Assistive technology goals, as appropriate.
- Ensure appropriate formative, summative, and diagnostic assessments are completed for students requiring intensive supports.
- Continued development and implementation of a school division service delivery model and staffing profile, aligning with the Diversity Factor, that support learners requiring intensive supports, utilizing research-based ratios of appropriate supports and data-guided decision making.

## E. INTENSIVE SUPPORTS RECOGNITION

- School divisions will engage in an annual student services review process with the Ministry of Education (see Section D, page 9 Diversity Factor) which will include representation from one or more of those agencies and services providers (Health; Social Services; Corrections, Public Safety and Policing) who provide supports and services to students requiring intensive supports. As a component of the student services review process, the Ministry of Education will review a sampling of impact assessment profiles; personal program plans; and formative, summative, and diagnostic assessments.

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

School division-specific prevalence rates used for the 2008-09 grant are an average of school division prevalence rates for 2005-06 and 2007-08.

School divisions that are negatively impacted by grant system changes implemented in 2008-09 (total for Intensive Supports, Diversity factor, Geographic factor) will receive one-time funding to mitigate their loss.

The division-specific prevalence rates will be updated in 2009-10.

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of the funding recognition for Intensive Supports Level I and II:

DATA	SOURCE
# of 2007-08 Level I Intensive Supports students	SDS system – entered by school divisions
# of 2007-08 Level II Intensive Supports students	SDS system – entered by school divisions

### ADDITIONAL RELEVANT INFORMATION

- *The Education Act, 1995* (available at <http://www.qp.gov.sk.ca/documents/English/Statutes/Statutes/E0-2.pdf> )
- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)
- *The Education Regulations, 1986* (available at <http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/E0-1R1.pdf> )

## E. INTENSIVE SUPPORTS RECOGNITION

### CONTACT INFORMATION

For further information please contact your Regional Director, Regional Superintendent of Children's Services, or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

Specific questions relating to Intensive Supports should be directed to Elaine Caswell (telephone: 787-6052, email: [ecaswell@sasked.gov.sk.ca](mailto:ecaswell@sasked.gov.sk.ca)) or Corey Hadden (telephone: 787-9448, email: [corey.hadden@gov.sk.ca](mailto:corey.hadden@gov.sk.ca)).

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**F**

**OTHER  
RECOGNITION**



## F. OTHER RECOGNITION

### OVERVIEW

The following table provides a summary of funding factors that are included in other recognition, along with 2008-09 applicable rates (any exceptions to these rates are contained in the related section):

FACTOR	2008-09 RATES
Technology Supported Learning Tuition Fees	<ul style="list-style-type: none"> <li>▪ \$350 per print course</li> <li>▪ \$500 per on-line course</li> <li>▪ \$500 per Interactive Televised Instruction course</li> </ul> <p>Note: Home-based students are eligible for 50% of the above rates.</p>
Language Immersion	<p><u>Maintenance (Per Pupil Rate)</u></p> <ul style="list-style-type: none"> <li>▪ Kindergarten \$228</li> <li>▪ Grades 1 to 8 \$426</li> <li>▪ Grades 9 to 12 \$228</li> </ul> <p><u>Implementation Grant (Per Program)</u></p> <ul style="list-style-type: none"> <li>▪ \$1,150</li> </ul>
Schools of Necessity / Hutterian Schools	<ul style="list-style-type: none"> <li>▪ Various rates are used in this calculation; see F page 6 for details</li> </ul>
Geographic	<ul style="list-style-type: none"> <li>▪ 1% of basic rate recognition for the school division + \$321 per pupil for enrolments in eligible schools</li> </ul>
Francophone Allowance	<ul style="list-style-type: none"> <li>▪ 34% of eligible recognized expenditures</li> </ul>
Northern Allowance	<ul style="list-style-type: none"> <li>▪ 34% of eligible recognized expenditures</li> </ul>
Other Recognized Expenditures	<ul style="list-style-type: none"> <li>▪ Rates relate to specific items being recognized; see F page 16 for further information</li> </ul>

Additional details associated with each of these factors are contained in the following pages, including:

- Purpose of funding recognition and eligibility requirements
- How funding recognition is calculated
- 2008-09 rates
- Key program expectations
- Description of any changes from previous years and/or scheduled reviews
- Listing of data used in the calculation
- Additional relevant information
- Contact information

Please note that the legislative and regulatory documents remain the authoritative source.

## F. OTHER RECOGNITION

### TECHNOLOGY SUPPORTED LEARNING TUITION FEES

#### PURPOSE AND ELIGIBILITY

This factor provides funding recognition to school divisions relating to tuition costs for grade 10-12 students enrolled in courses in Technology Supported Learning; it is meant to provide all Saskatchewan high school students with equal learning opportunities.

Only those school divisions that have high school students (grades 10-12) enrolled in Technology Supported Learning are eligible for funding recognition.

#### HOW IS FUNDING CALCULATED?

Funding recognition is calculated based on a student-by-student basis using the following formula (total recognition is the sum of individual student recognition for each type of course):

$$\begin{array}{c} \text{Enrolled Student} \\ \\ \times \\ \\ \text{Applicable rate for} \\ \text{course student is} \\ \text{enrolled in} \\ \\ = \\ \\ \text{Funding} \\ \text{recognition for} \\ \text{student in} \\ \text{applicable course} \end{array}$$

#### 2008 – 09 RATES

Total provincial funding recognition associated with Technology Supported Learning tuition fees in 2008-09 is approximately \$0.9M, which accounts for 0.1% of total provincial recognized expenditures. The following per course rates are currently in effect:

TYPE OF COURSE	PER COURSE RATE
Print	\$350
On-line	\$500
Interactive Televised Instruction	\$500

Note: Home-based students are eligible for 50% recognition.

## F. OTHER RECOGNITION

### KEY PROGRAM EXPECTATIONS

No key program expectations have been set for this factor in 2008-09.

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

Acknowledging the mandate of school divisions to meet the needs of their students and as part of its commitment to strengthening the delivery of distance education, particularly in rural areas of the province, the Ministry of Education is completing the transfer of the responsibility for distance education to school divisions. The Ministry of Education will be closing the Technology Supported Learning (TSL) unit, formerly known as the Government Correspondence School, effective March 31, 2009.

As part of the transition, TSL will continue to provide courses until March 2009, and will accept registrations until October 15, 2008. Students registering after March 31, 2008 will have until the end of March 2009 to complete their coursework.

The Ministry will serve a supporting role as the field builds and coordinates the necessary capacity to serve that body of students who formerly relied on TSL. The Ministry will establish an administrative hub to facilitate exchange of course offerings. Consultations are being scheduled with a variety of stakeholders to facilitate a smooth transition and to plan for the ongoing delivery of distance education.

More information will be forthcoming from the Ministry.

### DATA USED IN CALCULATION

Data used in the calculation of Technology Supported Learning tuition fees is provided and maintained by the Technology Supported Learning Unit of the Curriculum and E-Learning Branch. Information is received and updated in the grant twice a year (January and August).

Budget 2008-09 amounts reflect tuition fees from January to December 2007. These amounts will be updated with actual data for the 2007-08 school year in August 2008.

### ADDITIONAL RELEVANT INFORMATION

- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)
- The Technology Supported Learning Unit (available at [www.learning.gov.sk.ca/TSL](http://www.learning.gov.sk.ca/TSL))

### CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

## F. OTHER RECOGNITION

### LANGUAGE IMMERSION

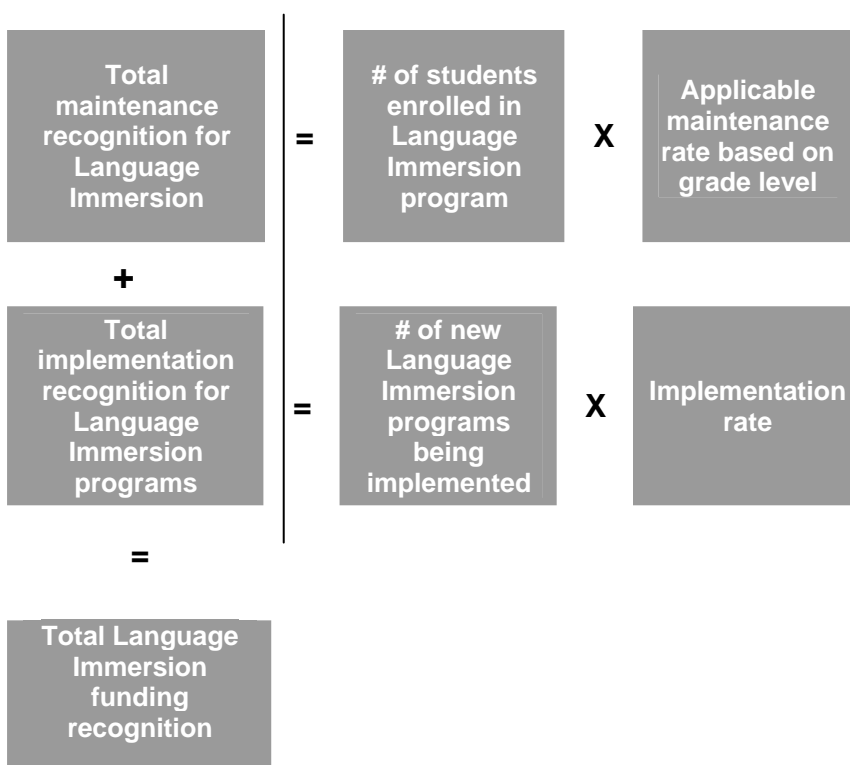
#### PURPOSE AND ELIGIBILITY

This factor provides funding recognition for the costs associated with the delivery of Language Immersion programs.

Only those divisions that are delivering Language Immersion programming are eligible for funding recognition.

#### HOW IS FUNDING CALCULATED?

Language Immersion funding recognition contains both a maintenance and implementation component. Total recognition is the sum of the two components and is calculated on a program by program basis, using the following formula:



Note: A school division is eligible for Implementation recognition in the first year of a new grade offering for a Language Immersion program.

Note: Students are calculated using the Language Programs section of the 2007 PSSR.

## F. OTHER RECOGNITION

### 2008 – 09 RATES

Total provincial funding recognition associated with Language Immersion recognition in 2008-09 is approximately \$3.4M, which is a 10.7% increase from the previous year and 0.3% of total provincial recognized expenditures. Funding recognition is comprised of two components – 2008-09 rates are detailed in the following table (unchanged from 2007-08).

GRADE RANGE	MAINTENANCE PER PUPIL RATE
Kindergarten	\$228
Grades 1 - 8	\$426
Grades 9 - 12	\$228

IMPLEMENTATION RATE – PER PROGRAM
\$1,150

### KEY PROGRAM EXPECTATIONS

No key program expectations have been set for this factor in 2008-09.

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

The Language Immersion factor has been renamed in 2008-09 to reflect that recognized language immersion programs in French, Cree and Ukrainian are eligible for Language Immersion recognition.

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of Language Immersion programs recognition:

DATA	SOURCE
2007 PSSR – Enrolments in Language Programs	SG/SE – entered by schools

### ADDITIONAL RELEVANT INFORMATION

- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)

### CONTACT INFORMATION

For further information please contact Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

## F. OTHER RECOGNITION

### SCHOOLS OF NECESSITY / HUTTERIAN SCHOOLS

#### PURPOSE AND ELIGIBILITY

The Schools of Necessity / Hutterian Schools factor provides funding recognition to acknowledge the higher costs associated with the operation Schools of Necessity and Hutterian Schools. Schools of Necessity are low enrolment schools where it is not feasible to transport students to other like schools due to distance and capacity restraints.

Eligibility for recognition under the Schools of Necessity / Hutterian Schools factor is based on two school characteristics: enrolments and distance to the nearest like school.

The school of necessity approval process for school divisions, who are considering school closure or grade discontinuance for these schools, is being developed by Ministry and will be communicated to school divisions early in the budget year.

#### HOW IS FUNDING CALCULATED?

Grant recognition for the Schools of Necessity / Hutterian Schools (SON/HS) Factor is calculated on a school by school basis, using the following formula:

$$\begin{array}{|c|} \hline \text{SON/HS} \\ \text{funding} \\ \text{recognition} \\ \text{for the} \\ \text{school} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{FTE} \\ \text{enrolment in} \\ \text{the school} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Distance} \\ \text{Factor (1)} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Enrolment} \\ \text{Factor (2)} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Basic Rate} \\ \hline \end{array}$$

Total Schools of Necessity / Hutterian Schools funding recognition for a school division is the sum of the calculated grant recognition for each eligible school with the division. Total funding recognition for a school division cannot exceed 25% of its basic rate recognition.

#### 1. Distance Factor

The distance factor is meant to reflect that as the distance to the next nearest like school increases, the school division's options relating to the operations of the school decreases, and the more likely the school must operate out of necessity, as opposed to choice.

In order to receive any funding recognition under this factor, a school must be at least 40 km away from the nearest like school; maximum recognition is provided at a distance of 60 km. In situations where the nearest school is 60 km (or greater) away from the nearest school, the distance factor is one. Note: in determining the nearest school, distances are taken to like schools, for example, public to public.

The distance factor for Hutterite schools is .25, which is equal to the minimum distance for other qualifying Schools of Necessity. The rationale for this approach relates to the fact that the colony provides the facility; as such division costs per student are lower than they would be for similarly sized public schools but higher than they would be for larger non-remote schools. Students attend school only within the colony on which they live; the distance to the nearest colony is not

## F. OTHER RECOGNITION

particularly relevant because school divisions do not have the option of combining these schools with other colony schools or with public schools.

The distance factor is calculated using the following formula:

# of km to the nearest school	Based on shortest route via the existing road systems
-	
40 km	Minimum distance to be eligible for funding recognition
=	
# of km eligible for recognition	
X	
0.0375	Represents a sliding scale distance amount; distance between the minimum and maximum distance is 20km. Base recognition starts at 25%, therefore the range in recognition is 75% (100% - 25%) / 20 = .0375
+	
.25	Represents 25% of the size factor. Recognition begins at .25 for schools 40 km from the nearest school and increases as the alternatives to operating the school becomes less possible.
=	
Distance Factor	<b>Note: the maximum for the distance factor is 1</b>

## 2. Enrolment Factor

The enrolment factor recognizes the fact that as enrolments decrease it becomes more difficult to congregate enough students in a classroom to be cost effective. The enrolment factor is calculated using the following formula:

Average FTE enrolment per grade (1)	=	Total FTE enrolments in school	/	# of grades being taught in the school (note: Kindergarten is counted as .5 of a grade)
-------------------------------------	---	--------------------------------	---	---

Note: Average FTE enrolments that are greater than 14 receive no funding recognition; at this level of enrolment it is assumed that schools can have double-graded class rooms and therefore able to operate at efficient levels.

# of FTE enrolments less than 14 students per grade	=	14 students per grade	-	Average FTE enrolment per grade (1)
X				
.07				
=				
Enrolment Factor				

Based on the assumption that costs will increase by 7% as the average per grade enrolment decreases by 1. 7% was selected as the percentage that best approximates the increasing per student cost of teacher salary and benefits as class size decreases.

## F. OTHER RECOGNITION

### 2008 – 09 RATES

Total provincial funding recognition for Schools of Necessity / Hutterian Schools in 2008-09 is approximately \$6.6M, which is a 6.4% increase over the previous year and accounts for 0.5% of total provincial recognized expenditures.

BASIC RATE
\$6,660

### KEY PROGRAM EXPECTATIONS

No key program expectations have been set for this factor in 2008-09.

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS RELATED TO FACTOR

The Schools of Necessity / Hutterian Schools factor has evolved out of the Small Remote School factor. Recognition for small remote schools has been categorized into Schools of Necessity and Hutterian Schools. No changes have been made to the calculation of grant recognition for Schools of Necessity / Hutterian Schools.

### DATA USED IN CALCULATION

The following table identifies the data that is used in the determination of Schools of Necessity / Hutterian Schools funding recognition:

DATA	SOURCE
Distance to the nearest school	Grant system
Enrolments in the 2007 PSSR (Principal September Statistical Report)	SG/SE system – entered by schools
Basic rate	Grant system

### ADDITIONAL RELEVANT INFORMATION

- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)

### CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.



## F. OTHER RECOGNITION

### GEOGRAPHIC

#### PURPOSE AND ELIGIBILITY

The Geographic factor provides recognition for the significant, justifiable cost differences associated with providing educational services in geographically dispersed school divisions. Specifically the factor is meant to reflect cost differences in the following four areas:

- Travel
- Staffing (recruitment costs and lost time due to travel for central agency staff)
- Communication and shipping costs
- Distance Learning and drivers education

Only schools that are greater than 40 kilometres from a centre with a population of over 4,000 are eligible for geographic recognition.

The following school divisions are not eligible for funding recognition under this factor:

- Urban school divisions (Regina public and separate, Saskatoon public, Lloydminster public and separate, Prince Albert RCCSD); as these divisions are not geographically dispersed
- Northern school divisions (Creighton, Ile a la Crosse and Northern Lights); receive funding recognition under the northern allowance related to geographic dispersion
- C.E. Fransaskoises; receives funding recognition under the Francophone allowance related to geographic dispersion
- Englefeld Protestant Separate; division is comprised of one school

#### HOW IS FUNDING CALCULATED?

Total funding recognition is the sum of two components (fixed and variable recognition) and is calculated using the following formula:

Total fixed recognition	=	Total Basic Rate recognition for the school division	X	Basic Rate recognition %
+				
Total variable recognition	=	# of enrolments in centres where the population is less than 4,000	X	Per pupil rate
=				
Total geographic funding recognition				

## F. OTHER RECOGNITION

The following table identifies those centres where the population is greater than 4,000:

Centre	Population <sup>1</sup>
Battleford	4,019
Estevan	10,923
Humboldt	5,577
Kindersely	4,809
Lloydminster <sup>2</sup>	9,744
Martensville	5,682
Meadow Lake	6,431
Melfort	5,689
Melville	4,479
Moose Jaw	34,156
Nipawin	4,982
North Battleford	15,110
Prince Albert	41,020
Regina	188,065
Saskatoon	213,654
Swift Current	16,050
Warman	5,454
Weyburn	10,022
Yorkton	17,260

<sup>1</sup> 2007 Ministry of Health Cover Population data

<sup>2</sup> Saskatchewan only

### 2008 – 09 RATES

Total provincial funding recognition associated with the geographic factor in 2008-09 is approximately \$18.4M, which is an increase of 33% over the previous year and accounts for 1.4% of total provincial recognized expenditures.

CATEGORY	RATES
Percentage of Basic Rate recognition	1%
Per pupil rate	\$321

Note: St. Paul's RCSSD is not eligible for funding recognition under the fixed portion of formula because the vast majority of their enrolments are in Saskatoon.

### KEY PROGRAM EXPECTATIONS

No key program expectations have been set for this factor in 2008-09.

## F. OTHER RECOGNITION

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

Changes to geographic recognition include an increase to the per pupil rate (from \$157 to \$321), and a change to school eligibility criteria. Only schools that are greater than 40 kilometres from a centre with a population of over 4,000 are eligible for geographic recognition.

School divisions that are negatively impacted by grant system changes implemented in 2008-09 (total for Intensive Supports, Diversity factor, Geographic factor) will receive one-time funding to mitigate their loss.

A further review of this factor is planned for 2008-09 to determine if this model effectively addresses the issues of dispersion. Any recommended changes identified during this review will be implemented in the 2009-10 grant.

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of the Geographic factor:

DATA	SOURCE
Basic Rate recognition	Grant system
2007 Population data	Ministry of Health
Enrolments in the 2007 PSSR (Principal September Statistical Report)	SG/SE system – entered by schools

### ADDITIONAL RELEVANT INFORMATION

- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)

### CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

## F. OTHER RECOGNITION

### FRANCOPHONE ALLOWANCE

#### PURPOSE AND ELIGIBILITY

The Francophone allowance provides recognition for increased costs associated with operating the Conseil des Écoles Fransaskoises (CEF), including:

- geographically dispersed area of the division
- higher costs of resource materials
- higher than average need to provide room and board
- other transportation requirements

This factor applies only to the Conseil des Écoles Fransaskoises.

#### HOW IS FUNDING CALCULATED?

The Francophone allowance is calculated using the following formula:

$$\begin{array}{c} \text{Total eligible} \\ \text{recognized} \\ \text{expenditures for} \\ \text{the division (1)} \\ \\ \times \\ \\ \text{Francophone} \\ \text{allowance factor} \\ \\ = \\ \\ \text{Francophone} \\ \text{allowance} \\ \text{recognition} \end{array}$$

1. Where eligible expenditure equals the sum of funding recognition for the following:

Eligible Recognized Expenditures
<ul style="list-style-type: none"><li>▪ Basic Program Recognition</li><li>▪ Rural Transportation (both pupils and kms)</li><li>▪ Intensive Supports Level I</li><li>▪ Intensive Supports Level II</li><li>▪ Diversity</li><li>▪ Schools of Necessity</li></ul>

## F. OTHER RECOGNITION

### 2008 – 09 RATES

Total provincial funding recognition associated with the Francophone allowance in 2008-09 is approximately \$3.5M, which accounts for 0.3% of total provincial recognized expenditures.

FRANCOPHONE ALLOWANCE FACTOR
34%

### KEY PROGRAM EXPECTATIONS

No key program expectations have been set for this factor in 2008-09.

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

Changes to the Francophone allowance for 2008-09 include changes in the calculation of Basic Program Recognition, see Section B.

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of the Francophone allowance recognition:

DATA	SOURCE
Eligible recognized expenditures	Grant system

### ADDITIONAL RELEVANT INFORMATION

- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)

### CONTACT INFORMATION

For further information please contact Crandall Hrynkiw, Regional Director (telephone: 933-5028, email: [CHrynkiw@sasked.gov.sk.ca](mailto:CHrynkiw@sasked.gov.sk.ca)) or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

## F. OTHER RECOGNITION

### NORTHERN ALLOWANCE

#### PURPOSE AND ELIGIBILITY

The northern allowance provides recognition for increased costs associated with operating a northern school division, including:

- geographically dispersed area of the division
- higher costs of goods and services
- higher than average need to provide room and board
- other transportation requirements such as air travel

This factor only applies to the three northern school divisions (Creighton, Ile a la Crosse and Northern Lights).

#### HOW IS FUNDING CALCULATED?

The northern allowance is calculated using the following formula:

$$\begin{array}{c} \text{Total eligible} \\ \text{recognized} \\ \text{expenditures for the} \\ \text{division (1)} \\ \\ \mathbf{X} \\ \\ \text{Northern allowance} \\ \text{factor} \\ \\ \mathbf{=} \\ \\ \text{Northern} \\ \text{allowance} \\ \text{recognition} \end{array}$$

1. Where eligible expenditure equals the sum of funding recognition for the following:

Eligible Recognized Expenditures
<ul style="list-style-type: none"><li>▪ Basic Program Recognition</li><li>▪ Rural Transportation (both pupils and kms)</li><li>▪ Intensive Supports Level I</li><li>▪ Intensive Supports Level II</li><li>▪ Diversity</li><li>▪ Language Immersion</li><li>▪ Schools of Necessity</li></ul>

Note: In addition, the northern allowance is directly built into the intensive supports transportation factor.

## F. OTHER RECOGNITION

### 2008 – 09 RATES

Total provincial funding recognition associated with the northern allowance in 2008-09 is \$14.0M, which accounts for 1.1% of total provincial recognized expenditures.

NORTHERN ALLOWANCE FACTOR
34%

### KEY PROGRAM EXPECTATIONS

No key program expectations have been set for this factor in 2008-09.

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

Changes to the northern allowance for 2008-09 include changes in the calculation of Basic Program Recognition, see Section B.

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of the northern allowance recognition:

DATA	SOURCE
Eligible recognized expenditures	Grant system

### ADDITIONAL RELEVANT INFORMATION

- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)

### CONTACT INFORMATION

For further information please contact Toby Greschner, Regional Director of the Northern Region (telephone: 425-4382, email: [TGreschner@sasked.gov.sk.ca](mailto:TGreschner@sasked.gov.sk.ca)) or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

## F. OTHER RECOGNITION

### OTHER RECOGNIZED EXPENDITURES

#### PURPOSE AND ELIGIBILITY

This category provides funding recognition to support an array of unique circumstances and miscellaneous expenditures.

#### HOW IS FUNDING CALCULATED?

Funding recognition varies depending on the item being recognized.

#### 2008 – 09 RATES

2008-09 funding recognition for other recognized expenditures is listed below, broken down by items that are reflected in a school division's budget day grants as well as items that will be added to the division's grant during the year.

The following items are included in school division budget day grants:

Conseil des Écoles Fransaskoises 310	
Item	Recognized Amount
1. College Mathieu subsidy	▪ \$316,042
2. Grants in lieu of actual taxes	▪ \$862,389
3. Payments to Boards	▪ \$3,900
Chinook SD 211	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$292,564
2. Payments to Boards	▪ \$170,289
Horizon SD 205	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$22,965
Living Sky SD 202	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$98,140
North East SD 200	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$295,383
Prairie South SD 210	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$150,256
Prairie Spirit SD 206	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$1,099,764



## F. OTHER RECOGNITION

Prairie Valley SD 208	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$1,683
Saskatchewan Rivers SD 119	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$513,330
Sun West SD 207	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$25,966
2. Payments to Boards	▪ \$21,430
Regina SD 4	
Item	Recognized Amount
1. Payments to Boards	▪ \$16,000
Saskatoon SD 13	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$233,059
Englefeld Protestant Separate SD 132	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$11,169
Holy Trinity RCSSD 22	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$40,211
Lloydminster RCSSD 89	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$20,556
Prince Albert RCSSD 6	
Item	Recognized Amount
1. Payments to Boards	▪ \$3,339
Regina RCSSD 81	
Item	Recognized Amount
1. One time funding system adjustment	▪ \$24,777
2. Payments to Boards	▪ \$16,000
St. Paul's RCSSD 20	
Item	Recognized Amount
1. Joe Duquette High School (Native Survival)	▪ \$210,438

## F. OTHER RECOGNITION

In addition, the following items will be recognized in school division grants when actual supporting information has been received:

Item	Eligible School Division(s)
1. Learning Opportunities Program	▪ Northern School Divisions
2. Teacherage costs	▪ Northern Lights SD 113 ▪ Ile a la Crosse SD 112
3. Tuition fees for approved distance learning courses for K-9 students through the South Island Distance Education School or Alberta Distance Learning Centre	▪ All
4. Costs associated with teachers attending internship seminars (referred to as substitute teachers)	▪ All
5. Assistive Technology and wheel chair lifts installed in school buses that cost \$10,000 or more (1)	▪ All
6. Supplementary EI Benefits for teachers (part of teacher's contract - previously recorded as an actual grant payment)	▪ All

1. Funding is based on the actual cost of the assistive technology. Prior approval from the Ministry of Education, Children's Services Branch (see Contact Information) and proof of purchase are required.

### KEY PROGRAM EXPECTATIONS

The following program expectations exist for assistive technologies that cost \$10,000 or more:

- Complete the assistive technology prior approval form and obtain approval before equipment is purchased (see Contact Information).
- Submit an approved assistive technology prior approval form and copy of invoice for the assistive technology.
- Reflect the use of the assistive technology in the student's Personal Program Plan.

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

No changes have been made to Other Recognized Expenditures for 2008-09.

## F. OTHER RECOGNITION

### DATA USED IN CALCULATION

Data relating to Other Recognized Expenditures varies depending upon the item; some of these data sources are identified in the following table:

DATA	SOURCE
Rev/Exp A/C Transportation and Other Fees	SG/SE system - entered by school divisions
Approved Assistive Technology prior approval form	Provided by school divisions
A copy of supplier invoice for the assistive technology	Provided by school division

### ADDITIONAL RELEVANT INFORMATION

- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)
- Children's Services, Ministry of Education, Special Education & Intensive Supports (available at <http://www.learning.gov.sk.ca/ChildrensServices>)

### CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

Specific questions relating to Assistive Technology should be directed to Elaine Caswell (telephone: 787-6052, email: [elaine.caswell@gov.sk.ca](mailto:elaine.caswell@gov.sk.ca)) or Corey Hadden (telephone: 787-9448, email: [corey.hadden@gov.sk.ca](mailto:corey.hadden@gov.sk.ca)).

**2008-09 FUNDING POLICY MANUAL  
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**G**

**K-12 INITIATIVES**

## G. K-12 INITIATIVES

The following table contains a complete listing of 2008-09 budgeted K-12 Initiatives that have been removed from the school division grants to improve comparability.

Name of K-12 Initiative	2008/09 Estimate
<b>Funding Support For Educational Programming</b>	
Youth in Custody	\$763,895
Calder Centre	\$65,000
Prince Albert Grand Council Child Care and Education Centre	\$154,530
Ranch Ehrlo & Ellen Gunn	\$2,536,000
Eagles Nest	\$200,000
4 Directions	\$200,000
Wicitizon	\$200,000
Sakewew (Battelfords Joint Board)	\$954,000
Wascana Rehabilitation	\$65,000
Special Ed Consultation and Evaluation (ACCESS)	\$695,250
Historical High Schools	\$4,986,842
Flin Flon (for Saskatchewan students)	\$270,655
Cornwall Alternative School	\$428,401
Regina Hospitals	\$130,000
Saskatoon Hospitals	\$130,000
Kinsmen Children Centre	\$90,000
Radius Alternative School	\$301,100
Saskatoon District Health	\$180,000
<b>Sub-Total</b>	<b>\$12,350,673</b>
<b>Funding Support for Resource Materials</b>	
MG Media	\$250,000
Access Copyright (formerly Can Copy)	\$450,000
Database Licensing	\$210,000
CommunityNet	\$6,327,000
<b>Sub-Total</b>	<b>\$7,237,000</b>

## G. K-12 INITIATIVES

Name of K-12 Initiative	2008/09 Estimate
<b>Funding Support for Educational Projects and Initiatives</b>	
K-12 Policy Initiatives	\$100,000
Adult Basic Education (Pilot Program)	\$300,000
Recruitment and Retention <sup>1</sup>	\$200,000
Contingency	\$3,958,843
<b>Sub-Total</b>	<b>\$4,558,843</b>
<b>Funding Support for Ministry Obligations</b>	
SAMA	\$3,855,000
<b>Sub-Total</b>	<b>\$3,855,000</b>
<b>Total</b>	<b>\$28,001,516</b>

The Ministry has developed a process for reviewing K-12 Initiatives on a yearly basis to ensure they remain relevant and cost effective.

➤ \_\_\_\_\_

<sup>1</sup> See Appendix J for details on Teacher Recruitment and Retention Funding

**2008-09 FUNDING POLICY MANUAL  
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**H**

**REVENUE  
RECOGNITION**

## H. REVENUE RECOGNITION

### OVERVIEW

The following table provides a summary of revenue factors that are reflected in revenue recognition, along with 2008-09 applicable rates (any exceptions to these rates are contained in the related section):

FACTOR	2008-09 RATES
Total Tax Revenue	▪ Equalization rate of 17.2
Treaty Land Entitlements	▪ N/A
Student Exchange	▪ Various rates are used in the calculation of student exchange
Other Recognized Revenues	▪ Other sources of revenue related to school division operations
Northern Allowance Revenue Adjustments	▪ Revenue entered by Northern divisions are increased by the Northern factor of 0.34

Additional details associated with each of these factors are contained in the following pages, including:

- Purpose of funding recognition and eligibility requirements
- How funding recognition is calculated
- 2008-09 rates
- Key program expectations
- Description of any changes from previous years and/or scheduled reviews
- Listing of data used in the calculation
- Additional relevant information
- Contact information

Please note that the legislative and regulatory documents remain the authoritative source.



## H. REVENUE RECOGNITION

### TOTAL TAX REVENUE

#### PURPOSE

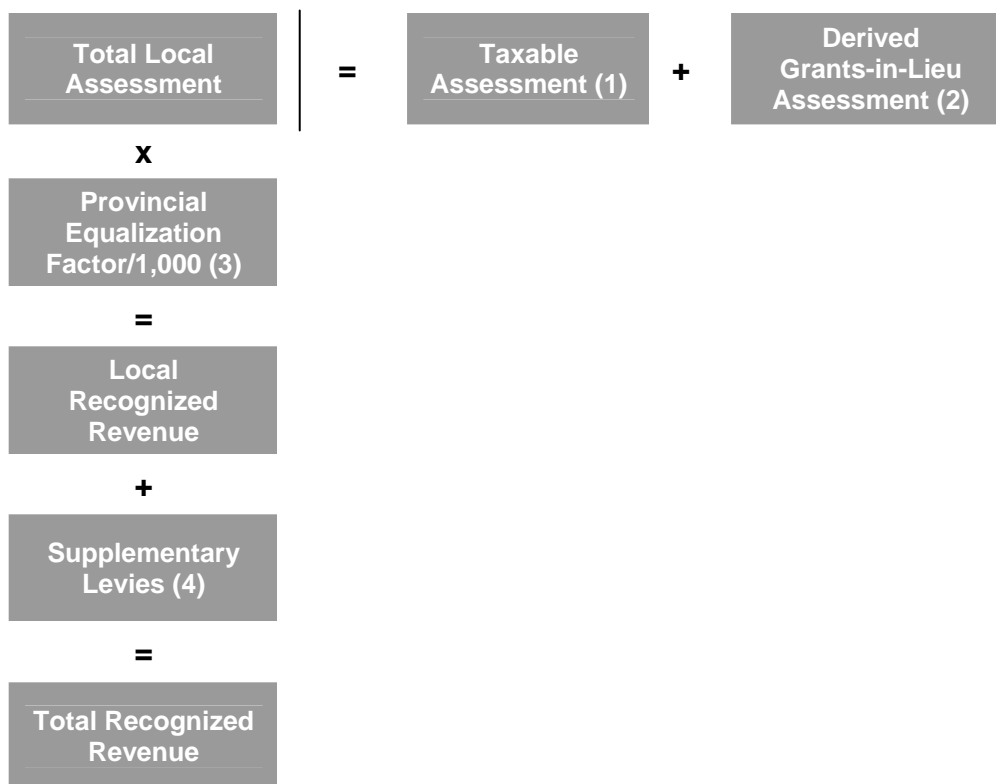
Recognized revenues are primarily measured by the local property tax assessment base which is composed largely of taxable assessment and derived grants-in-lieu assessment. The sum of these amounts is multiplied by a standard “equalization factor” (set at 17.2 mills for 2008-09). The purpose of the standard factor is to determine provincial funding based on an estimate of the relative “wealth” of a school division. On average, the equalization factor is lower than actual school division mill rates. The 2007 actual provincial weighted average mill rate was 20.29 mills.

#### HOW IS TAXABLE ASSESSMENT CALCULATED?

Revenue recognition associated with property taxes is reflected in the budget day grants using preliminary assessment information from third party assessors. This information is subsequently adjusted based on a *Statement of Taxable Assessments* schedule submitted by school divisions.

#### Calculation of Budget Day Amounts

Grant recognition associated with education property taxes is calculated using the following formula:



## H. REVENUE RECOGNITION

### 1. Taxable Assessment

The taxable assessment value used in the calculation of school division budget day grants is received from the relevant third party assessor (either SAMA or city assessment departments) in January and again in March. The taxable assessment value excludes some exemptions and represents the preliminary taxable assessment value for the current property taxation year.

### 2. Derived Grants-in-Lieu Assessment

The Derived Grants-in-Lieu assessment is calculated using the following formula:

$$\frac{\text{Total Grants-in-Lieu Levy}}{\text{School Division effective mill rate / 1,000}^*} = \text{Grants-in-Lieu Levy}^* + \text{Trailer Fees}^*$$
$$= \text{Derived Grants-in-Lieu Assessment}$$

\* Information is obtained from school divisions' *Statement of Taxable Assessments* schedule.

### 3. Equalization Factor

The standard provincial equalization factor is established annually by the province. The equalization factor for 2008-09 is set at 17.2 mills.

### 4. Supplementary Levies

Supplementary levies are education property tax revenues received by school divisions for properties that come onto the tax roll and begin paying taxes during the year. A derived value for supplementary levies will be calculated (similar methodology used to derive a value for Grants-in-Lieu) and will form part of the assessment reconciliation in the 2008-09 Grant.

## H. REVENUE RECOGNITION

### Year-End Reconciliation

Each year, upon receipt of the *Statement of Taxable Assessments* schedule from school divisions, the Ministry reconciles assessment information contained in the statements to assessment information used in the calculation of the budget day grants. The following calculation is used to determine the amount of under or over payment:

Total Local Assessment	=	Taxable Assessment (1)	+	Derived Grants-in-Lieu Assessment	+	Supplementary Levies
-						
Assessment used in Grant (2)						
=						
Difference						
x						
Provincial Equalization Factor/1000						
=						
Under (+) or Over (-) Payment						

1. Taxable assessment figures are obtained from the *Statement of Taxable Assessments* schedule provided by school divisions.
2. The assessment value used in the grant and the provincial equalization factor is obtained from the budget day grant print-out for the relevant fiscal year.

Due to differences between the taxation year (January to December), and the government fiscal year (April to March), reconciliation and corresponding adjustments are processed in the school division's grant in the following year. For example, adjustments identified from the reconciliation of assessment information from the 2006 taxation year have been processed in the 2007-08 grant.

### **2008 – 09 RATES**

Total provincial recognition associated with tax revenue in 2008-09 is \$734.8M, which accounts for 99.8% of total provincial recognized revenues. The standard provincial equalization factor is set at 17.2 mills for 2008-09.

## H. REVENUE RECOGNITION

### KEY PROGRAM EXPECTATIONS

No key program expectations have been set for this factor in 2008-09.

### CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS

No changes have been made to the recognition of tax revenue in 2008-09. A detailed review of revenue recognition is planned for the coming year. Any recommended changes identified during this review will be implemented in the 2009-10 grant.

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of school division taxable assessment:

DATA	SOURCE
Taxable Assessment	SAMA or City Assessment Department and <i>Statement of Taxable Assessments</i> schedule
Grants-in-lieu	<i>Statement of Taxable Assessments</i> schedule

### ADDITIONAL RELEVANT INFORMATION

- *The Education Act, 1995* (available at <http://www.qp.gov.sk.ca/documents/English/Statutes/Statutes/E0-2.pdf>)
- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)
- *The Education Regulations, 1986* (available at <http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/E0-1R1.pdf>)

### CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

## **H. REVENUE RECOGNITION**

### **TREATY LAND ENTITLEMENT**

#### **PURPOSE AND ELIGIBILITY**

The purpose of Treaty Land Entitlement (TLE) is to recognize revenue received by school divisions from the School Division Tax Loss Compensation Fund. Treaty Land Agreements set apart lands for the use and benefit of First Nation bands; as bands do not pay education property taxes, there is a loss of tax revenue to school divisions once these lands become reserve land.

The School Division Tax Loss Compensation Fund was established in 1993 in order to help compensate school divisions for this lost revenue. This fund is managed by SARM (Saskatchewan Association of Rural Municipalities), and funded by the Federal government (70%), and the Provincial government (30%).

The Federal government contributes an amount equal to 70% of twenty-five times the school taxes that had been levied in the previous calendar year. The Provincial government contributes an amount equal to 30% of twenty-five times the school taxes that had been levied in the previous calendar year.

A lump sum payment to the affected school division(s) in the amount of 75% of the sum of the federal and provincial contributions is made upon receipt of both federal and provincial contributions.

#### **HOW IS RECOGNITION CALCULATED?**

The recognized revenue amount for grant purposes is calculated based on the total payment received amortized over ten years.

#### **KEY PROGRAM EXPECTATIONS**

No key program expectations have been set for this factor in 2008-09.

#### **CHANGES FROM PREVIOUS YEARS AND/OR SCHEDULED REVIEWS**

No changes have been made to TLE recognition in 2008-09. A detailed review of revenue recognition is planned for the coming year. Any recommended changes identified during this review will be implemented in the 2009-10 grant.

## H. REVENUE RECOGNITION

### DATA USED IN CALCULATION

The following table identifies the data that is used in the calculation of Treaty Land Entitlement recognition:

DATA	SOURCE
Orders in Council, Minister's Orders, Compensation Amount	Provincial Department of First Nations and Metis Relations (FNMR) and INAC
Land location, land value, applicable mill rate	Saskatchewan Association of Rural Municipalities

### ADDITIONAL RELEVANT INFORMATION

- *The Education Act, 1995* (available at <http://www.qp.gov.sk.ca/documents/English/Statutes/Statutes/E0-2.pdf> )
- *The School Grant Regulations* (available at <http://www.publications.gov.sk.ca/details.cfm?p=23125>)
- *The Education Regulations, 1986* (available at <http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/E0-1R1.pdf> )
- *The School Division Tax Loss Compensation Fund Administration Regulations* (available at <http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/E0-1R18.pdf> )

### CONTACT INFORMATION

For further information please contact your Regional Director or Education Finance and Facilities Branch at the Ministry of Education at 787-3674.

**2008-09 FUNDING POLICY MANUAL  
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**I**

**APPENDICES**

## APPENDIX A – SUMMARY OF 2008-09 RATES

This appendix provides a summary of 2008-09 funding recognition rates. Please see relevant section of the funding manual for further information and listings of exceptions that apply to these rates.

BASIC PROGRAM RECOGNITION – PER PUPIL RATES	
Basic Rate	<ul style="list-style-type: none"> <li>▪ \$3,330 Kindergarten</li> <li>▪ \$6,660 Grades 1-12</li> </ul>
Home-Based Education Students	<ul style="list-style-type: none"> <li>▪ \$1,665 Kindergarten</li> <li>▪ \$3,330 Grades 1-12</li> </ul>
TRANSPORTATION RECOGNITION	
Rural – Daily Pupils and kms	<ul style="list-style-type: none"> <li>▪ \$195 per pupil</li> <li>▪ \$195 per km</li> </ul>
Urban	<ul style="list-style-type: none"> <li>▪ \$ 95 per pupil</li> <li>▪ \$600 per pupil for transported students in Francophone and Language Immersion programs</li> </ul>
Intensive Supports	<p><u>Urban</u></p> <ul style="list-style-type: none"> <li>▪ \$14.25 per pupil per day</li> </ul> <p><u>Rural</u></p> <ul style="list-style-type: none"> <li>▪ \$0.30 per km</li> </ul> <p><u>Room and Board</u></p> <ul style="list-style-type: none"> <li>▪ \$441 per pupil per month</li> </ul> <p><u>Air Fare</u></p> <ul style="list-style-type: none"> <li>▪ \$1.00 per pupil per km</li> </ul> <p><u>Bus Fare</u></p> <ul style="list-style-type: none"> <li>▪ Actual cost</li> </ul> <p><u>Parent Transportation</u></p> <ul style="list-style-type: none"> <li>▪ \$0.30 per km (one or two students)</li> <li>▪ \$0.60 per km (more than two students)</li> </ul>
TARGETED FUNDING SUPPORT RECOGNITION	
Community Schools	<p><u>Base Per Designation Rate</u></p> <ul style="list-style-type: none"> <li>▪ \$105,200 elementary school</li> <li>▪ \$125,000 secondary school</li> <li>▪ \$127,000 K-12 school</li> </ul> <p><u>Incremental Per Pupil Rate (if applicable)</u></p> <ul style="list-style-type: none"> <li>▪ \$240 for enrolments &gt; 200 in elementary school</li> <li>▪ \$ 80 for enrolments &gt; 400 secondary school</li> <li>▪ K-12 school                             <ul style="list-style-type: none"> <li>▪ \$240 for enrolments &gt; 200 for K-8 grades</li> <li>▪ \$ 80 for enrolments &gt; 200 for Grades 9-12</li> </ul> </li> </ul>
Pre-Kindergarten	<ul style="list-style-type: none"> <li>▪ \$49,346 (base rate) per urban program</li> <li>▪ \$53,346 (base rate) per rural program</li> <li>▪ \$14,540 (start-up rate) per program</li> </ul>
Diversity	<ul style="list-style-type: none"> <li>▪ \$125 per pupil + allocated amount based on vulnerability factors</li> </ul>



## APPENDIX A – SUMMARY OF 2008-09 RATES

INTENSIVE SUPPORTS RECOGNITION	
Intensive Supports	
▪ Level I	▪ Division-specific prevalence rate applied to provincial funding pool (\$17.35M)
▪ Level II	▪ Division-specific prevalence rate applied to provincial funding pool (\$50.00M)
OTHER RECOGNITION	
Technology Supported Learning Tuition Fees	<ul style="list-style-type: none"> <li>▪ \$350 per print course</li> <li>▪ \$500 per on-line course</li> <li>▪ \$500 per Interactive Televised Instruction course</li> </ul> Note: Home-based students are eligible for 50% of the above rates
Language Immersion	<u>Maintenance (Per Pupil Rate)</u> <ul style="list-style-type: none"> <li>▪ \$228 Kindergarten</li> <li>▪ \$426 Grades 1 to 8</li> <li>▪ \$228 Grades 9 to 12</li> </ul> <u>Implementation Grant (Per Program)</u> <ul style="list-style-type: none"> <li>▪ \$1,150</li> </ul>
Schools of Necessity / Hutterian Schools	▪ Various rates are used; see Section F page 6 for details
Geographic	▪ 1% of basic rate recognition for the school division + \$321 per pupil for enrolments in eligible schools
Francophone Allowance	▪ 34% of eligible recognized expenditures
Northern Allowance	▪ 34% of eligible recognized expenditures
Other Recognized Expenditures	▪ Rates relate to specific items being recognized; see Section F page 16 for details

## APPENDIX B – SUMMARY OF GRANT REDEVELOPMENT CHANGES

### Phase I Changes

The following table identifies the key principles that Government committed to and describes the progress that Phase I changes (implemented in the 2006-07 grant) make towards these principles:

PRINCIPLE	PHASE I CHANGE
Equity	<ul style="list-style-type: none"> <li>▪ Adopted a standard weighted average basic rate; kindergarten students will be recognized at 50% of the basic rate, resulting in the elimination of the urban-rural basic rate differential and a common basic rate for all students regardless of where they live.</li> <li>▪ Discontinued special funding recognition for division-specific circumstances (examples include grant overrides related to urban transportation and grandfathering provisions in shared services factor).</li> <li>▪ Established a fixed pool of special education funding that will be allocated to school divisions based on division-specific prevalence rates (Grant recognition will no longer be contingent on diagnostic criteria).</li> <li>▪ Inclusion of supplementary levies in recognized revenues for all school divisions to ensure an accurate accounting of all local revenue sources in the grant calculation. Supplementary levies will be included in the Ministry's year-end reconciliation of school division taxable assessment based on a derived taxable assessment, beginning with the 2006-07 fiscal year.</li> <li>▪ Adopted one standard rate for non-city school divisions in the shared services factor (previously two rates existed based on size of school division).</li> <li>▪ Adopted one standard rate for urban transportation (previously three rates existed based on size of city).</li> </ul>
Simplicity	<ul style="list-style-type: none"> <li>▪ Amalgamated expenditure factors, resulting in a reduction of 13 factors:               <ul style="list-style-type: none"> <li>○ Basic rate - reduced the number of categories from four (kindergarten, elementary, middle and secondary) to two (kindergarten and grades 1-12) [decrease of 2 factors];</li> <li>○ Core actualization factor - increased the basic rate by \$33;</li> <li>○ Career development factor - increased the basic rate by \$6;</li> <li>○ School<sup>PLUS</sup> implementation factor - increased the basic rate by \$91;</li> <li>○ Enrolment drop factors - increased the basic rate by \$114 [decrease of 2 factors];</li> <li>○ Combined the existing five special education factors (HCI, HCII, DDP fractional funding, children in care and in care fractional funding) into two (Intensive Supports Level I and II) [decrease of 3 factors];</li> <li>○ Rental factor - increased the basic rate by \$3;</li> <li>○ Teachers' sick leave factor - increased the basic rate by \$7;</li> <li>○ IMED / Aboriginal Elders (included as a K-12 initiative).</li> </ul> </li> </ul>

## APPENDIX B – SUMMARY OF GRANT REDEVELOPMENT CHANGES

PRINCIPLE	PHASE I CHANGE
Simplicity Continued	<ul style="list-style-type: none"> <li>Removed grandfathering provisions in the shared services factor.</li> <li>Reduced the reporting burden for school divisions and administrative effort for the Ministry by eliminating in-year adjustments and conditional funding (for example, rentals, special education fractional funding, teachers' sick leave).</li> <li>Isolated school funding recognition will no longer be attached to a specific school, but rather allocated to school divisions based on the same proportional basis as existed in 2005-06.</li> <li>Budget day amounts for the technical aid factor will be zero for all school divisions. When school divisions submit their actual invoices in the fall of 2006, funding will be recognized and reflected in grant payments.</li> <li>Budget day amounts for some "other recognized expenditures" will be zero. When school divisions submit their actual invoices or other required information, funding will be recognized and reflected in grant payments.</li> </ul>
Transparency	<ul style="list-style-type: none"> <li>Prepared a funding policy manual that documents how funding is calculated for each factor and made it available to the public and all school divisions on the Ministry's website.</li> <li>Restructured the Ministry budget to better manage "off the top" expenditures.</li> </ul>
Accountability	<ul style="list-style-type: none"> <li>Developed a set of key program delivery expectations for grant factors, which have been reflected in the funding manual.</li> <li>Created linkages between funding and the Continuous Improvement Framework through the key expectations and by moving to a simpler, less input-focused and more global funding formula.</li> </ul>

### Phase II Changes

The following table identifies the key principles that Government committed to and describes the progress that Phase II changes (implemented in the 2007-08 grant) make towards these principles:

PRINCIPLE	PHASE II CHANGE
Equity	<ul style="list-style-type: none"> <li>Added a new geographic factor to recognize the significant, legitimate cost differences associated with operating a geographically dispersed school division.</li> <li>Revised the isolated school factor into the small remote school factor; eliminating existing funding inequities.</li> <li>Revised the diversity factor to partially target funding recognition based on differences in the incidence of vulnerable students among school divisions.</li> </ul>

## APPENDIX B – SUMMARY OF GRANT REDEVELOPMENT CHANGES

PRINCIPLE	PHASE II CHANGE
Equity Continued	<ul style="list-style-type: none"> <li>▪ Increased recognition in the revised diversity pool to close the previous urban/rural differential that resided in the shared services factor.</li> <li>▪ Discontinued the technology factor - rolled funding recognition into the basic rate; provide the same basic rate per student to all school divisions.</li> </ul>
Simplicity	<ul style="list-style-type: none"> <li>▪ Amalgamated expenditure factors, resulting in a reduction of 7 factors: <ul style="list-style-type: none"> <li>○ technology factor - increased the basic rate to \$118 per students for all school divisions;</li> <li>○ core language funding recognition - increased the basic rate by \$12 (since French Immersion funding recognition remains, does not count as a factor reduction);</li> <li>○ other transportation factor - increased the basic rate by \$12;</li> <li>○ home-bound factor - included related enrolments in the regular enrolments;</li> <li>○ shared services factor - rolled funding recognition into the revised diversity factor which equalizes urban and rural boards;</li> <li>○ technical aids funding recognition for items costing less than \$10,000 - increased the Intensive Supports Funding pools;</li> <li>○ English as a Second Language funding recognition - rolled related funding recognition into the revised diversity pool (since French Immersion funding recognition remains, does not count as a factor reduction).</li> </ul> </li> <li>▪ Tuition fee revenue and expenditure recognition (change will be implemented in the 2007-08 school year, which relates to the 2008-09 grant year) [decrease of 2 factors].</li> <li>▪ Reduced the reporting burden for school divisions and administrative effort for the Ministry by eliminating conditional funding (for example, core language programs, other transportation, technical aids that are less than \$10,000).</li> <li>▪ Reduced the reporting burden for school divisions by changing French Immersion recognition from a instruction-basis to a per-pupil basis.</li> </ul>
Transparency	<ul style="list-style-type: none"> <li>▪ Prepared a funding policy manual that documents how funding is calculated for each factor and made it available to the public and all school divisions on the Internet.</li> <li>▪ Conducted extensive consultations on Phase II changes.</li> </ul>
Accountability	<ul style="list-style-type: none"> <li>▪ Developed a set of key program delivery expectations for grant factors, which have been reflected in the funding manual.</li> <li>▪ Created linkages between funding and the Continuous Improvement Framework through the key expectations and by moving to a simpler, less input-focused and more global funding formula.</li> </ul>

## APPENDIX B – SUMMARY OF GRANT REDEVELOPMENT CHANGES

### Phase III Changes

The following table identifies the key principles that Government committed to and describes the progress that Phase III changes (implemented in the 2008-09 grant) make towards these principles:

PRINCIPLE	PHASE III CHANGE
Equity	<ul style="list-style-type: none"> <li>▪ Reallocate diversity pool to target a larger portion of the recognition to the divisions with the highest incidence of vulnerable children. Achieved by increasing the share of vulnerability recognition and decreasing the share of per pupil recognition.</li> <li>▪ Updated Intensive Supports prevalence rates, based on a weighted average (.5) of the 2005-06 and (.5) of the 2007-08 prevalence rates to transition from a medical-based model to a needs-based model.</li> <li>▪ French Immersion changed to Language Immersion to reflect that recognized language immersion programs in French, Cree and Ukrainian are eligible for Language Immersion recognition. Funding provides school divisions with more management flexibility to respond to local needs and circumstances.</li> <li>▪ Revised the geographic factor by changing criteria for eligible schools. Only schools that are 40 km or more from a city centre (a centre with a population of over 4,000) will be eligible for geographic recognition. Improves on past recognition of incremental costs associated with operating schools where population is widely dispersed.</li> <li>▪ Schools of Necessity evolved out of Small Remote Schools providing supports to low enrolment geographically separated schools.</li> </ul>
Simplicity	<ul style="list-style-type: none"> <li>▪ Elimination of tuition fee revenue and expenditure recognition - implementation of Phase II change. Replaced with the FTE Enrolment Adjustment, which recognizes students sent to or received from a third-party (excludes other Saskatchewan school divisions).</li> <li>▪ Home-based has been included in the FTE Enrolment Adjustment. This reduces the reporting burden for school divisions by reducing the number of forms to be completed.</li> </ul>
Transparency	<ul style="list-style-type: none"> <li>▪ Updated the Funding Policy Manual that documents how funding is calculated for each factor and made it available to the public and all school divisions on the Internet.</li> <li>▪ Historically recognized agreements entered into the Funding Policy Manual.</li> <li>▪ Conducted extensive consultations on Phase I and II review process and on Phase III changes.</li> </ul>
Accountability	<ul style="list-style-type: none"> <li>▪ Key expectations for a number of grant factors have been revised and updated and are contained in the Funding Policy Manual.</li> </ul>

## **APPENDIX B – SUMMARY OF GRANT REDEVELOPMENT CHANGES**

Redevelopment will continue during the 2008-09 fiscal year. The following factors/areas are scheduled for review:

- Transportation (rural, urban and special education)
- Additional analysis on the Geographic factor
- Funding for alternative schools
- Additional work on the revenue-side of the equation

## APPENDIX C – LISTING OF ASSOCIATE SCHOOLS

SCHOOL DIVISION	ASSOCIATE SCHOOL
Prince Albert RCSSD 6	Rivier Academy
Living Sky SD 202	Heritage Christian School Meadow Lake Christian Academy
Prairie South SD 210	Caronport High School Cornerstone Christian School
Regina SD 4	Harvest City Christian Academy Regina Christian School Regina Huda School
Saskatoon SD 13	Saskatoon Christian School

## APPENDIX D – LISTING OF HISTORICAL HIGH SCHOOLS

HISTORICAL HIGH SCHOOL	BUDGET 2008-09 GRANT RECOGNITION
Athol Murray College of Notre Dame	\$ 785,880
Luther College	\$ 2,344,320
Lutheran Collegiate Bible Institute	\$ 559,440
Rosthern Junior College	\$ 506,160
Western Christian College	\$ 592,740
<b>Total</b>	<b>\$ 4,788,540</b>

Funding recognition for students in Historical High Schools is limited to the factors outlined in the following table:

Historical High Schools
▪ Basic Rate



## APPENDIX E – LISTING OF HISTORICALLY RECOGNIZED COMMITMENTS

School Division	Program Name	FTE Recognition
St. Paul's RCSSD 20	Farm School	0
	Oskyak	40
	Opening Doors	20
	Youth in Custody	22
	Cooperative Students (Street)	50
	Cyber School	150
	Sion	20
	White Buffalo	20
Saskatoon SD 13	SAGE	15
	White Buffalo	13

## APPENDIX F – FUNDING RECOGNITION APPLICABLE TO HOME-BASED STUDENTS AND ASSOCIATE SCHOOLS

Funding recognition for home-based students and associate schools is limited to the factors outlined in the following table:

Home-Based Students
<ul style="list-style-type: none"><li>▪ 50% of Basic Rate</li><li>▪ 50% of Technology Supported Learning tuition fees</li><li>▪ Intensive Supports Level I and II</li></ul>
Associate Schools
<ul style="list-style-type: none"><li>▪ Basic Rate</li><li>▪ Diversity</li><li>▪ Intensive Supports Level I and II</li><li>▪ Intensive Supports Transportation</li></ul>

## APPENDIX G – LISTING OF COMMUNITY SCHOOLS

In 2008-09 there are 98 Community School designations. In a number of cases, a Community School Designation is shared between more than one school.

<b>Christ the Teacher RCSSD 212</b>	<b>Creighton SD 111</b>
1. St. Mary's School	1. Creighton Community School
<b>Good Spirit SD 204</b>	<b>Holy Trinity RCSSD 22</b>
1. Dr. Brass Elementary 2. Victoria School / Kamsack Comprehensive	1. Sacred Heart School
<b>Horizon SD 205</b>	<b>Ile a la Crosse SD 112</b>
1. Punnichy Elementary / Punnichy High School	1. Rossignol
<b>Living Sky SD 202</b>	<b>Lloydminster RCSSD 89</b>
1. Cando Community School 2. Connaught Elementary 3. McKittrick Community School 4. North Battleford Comprehensive	1. Father Gorman Community School
<b>Lloydminster SD 99</b>	<b>North East SD 200</b>
1. Jack Kemp School	1. Maude Burke Elementary School / Reynolds Central School 2. Stewart Hawke Elementary / Hudson Bay Composite High School 3. Wagner School / Central Park Elementary / L.P. Miller Comprehensive School
<b>North West RCSSD 16</b>	<b>Northern Lights SD 113</b>
1. John Paul II Collegiate 2. St. Mary School	1. Charlebois School 2. Churchill Community High School 3. Gordon Denny Community School 4. Hector Thiboutot School 5. La Loche Community School 6. Minahik Waskahigan School K-12 7. Pre-Cam Community School 8. St. Pascal School 9. Twin Lakes School 3. Valley View School
<b>Northwest SD 203</b>	<b>Prairie South SD 210</b>
1. Carpenter High School / Transition Place Education Centre / Jonas Samson Junior High School 2. Jubilee Elementary / Gateway Elementary / Jonas Samson Junior High School 3. Lakeview Elementary School 4. Turtleford School	1. Prince Arthur Community School 2. Riverview Collegiate Institute / Empire School

## APPENDIX G – LISTING OF COMMUNITY SCHOOLS

<b>Prairie Spirit SD 206</b>	<b>Prairie Valley SD 208</b>
<ol style="list-style-type: none"> <li>1. Leask Community School</li> <li>2. Stobart Community High School</li> <li>3. Stobart Elementary Community School</li> </ol>	<ol style="list-style-type: none"> <li>1. Balcarres School</li> <li>2. Bert Fox Community High School</li> <li>3. Fort Qu'Appelle Elementary Community School</li> <li>4. Grenfell Elementary / Grenfell High School</li> </ol>
<b>Prince Albert RCSSD 6</b>	<b>Regina RCSSD 81</b>
<ol style="list-style-type: none"> <li>1. St. John Community School</li> <li>2. St. Mary High</li> <li>3. St. Michael School</li> <li>4. W.F.A. Turgeon Catholic Community School</li> </ol>	<ol style="list-style-type: none"> <li>1. Archbishop M.C. O'Neill High School</li> <li>2. Holy Rosary Community School</li> <li>3. Sacred Heart Community School</li> <li>4. St. Augustine Community School</li> <li>5. St. Catherine School</li> <li>6. St. Francis Community School</li> <li>7. St. Michael Community School</li> </ol>
<b>Regina SD 4</b>	<b>Saskatchewan Rivers SD 119</b>
<ol style="list-style-type: none"> <li>1. Albert School</li> <li>2. Arcola School</li> <li>3. Cochrane High School</li> <li>4. Connaught Community School</li> <li>5. Coronation Park School / Ken Jenkins School</li> <li>6. Herchmer Community School</li> <li>7. Imperial Community School</li> <li>8. Kitchener School</li> <li>9. Martin Collegiate</li> <li>10. McDermid Community School / Haultain School</li> <li>11. Rosemont Community School</li> <li>12. Thom Collegiate</li> <li>13. Thomson School</li> <li>14. Wascana Community School</li> </ol>	<ol style="list-style-type: none"> <li>1. Big River Community High School</li> <li>2. Canwood School</li> <li>3. King George Community School</li> <li>4. Queen Mary Community School</li> <li>5. Riverside Community School</li> <li>6. St. Louis School</li> <li>7. T.D. Michel Elementary School</li> <li>8. Vincent Massey Community School</li> <li>9. Wesmor Community High School</li> <li>10. Westview Community School</li> </ol>
<b>Saskatoon SD 13</b>	<b>St. Paul's RCSSD 20</b>
<ol style="list-style-type: none"> <li>1. Bedford Road Collegiate</li> <li>2. Caroline Robins School</li> <li>3. Caswell Community School</li> <li>4. Confederation Park Community School</li> <li>5. King George Community School</li> <li>6. Mayfair Community School</li> <li>7. Mount Royal Collegiate</li> <li>8. Nutana Collegiate</li> <li>9. Pleasant Hill Community School</li> <li>10. Princess Alexandra Community School</li> <li>11. Vincent Massey School</li> <li>12. W.P. Bate Community School</li> <li>13. Westmount Community School</li> </ol>	<ol style="list-style-type: none"> <li>1. Bishop Klein School</li> <li>2. Bishop Roborecki School</li> <li>3. E.D. Feehan Catholic High School</li> <li>4. St. Goretti School</li> <li>5. St. John School</li> <li>6. St. Mark School</li> <li>7. St. Mary Community School</li> <li>8. St. Michael School</li> </ol>
<b>South East Cornerstone SD 209</b>	
<ol style="list-style-type: none"> <li>1. Carlyle Elementary School / Gordon F. Kells High School</li> </ol>	

## APPENDIX H – LISTING OF SCHOOLS WITH PRE-KINDERGARTEN PROGRAMS

<b>Chinook SD 211</b>	<b>Christ the Teacher RCSSD 212</b>
<ol style="list-style-type: none"> <li>1. Central Elementary</li> <li>2. Shaunavon Public School</li> <li>3. Sidney Street School</li> </ol>	<ol style="list-style-type: none"> <li>1. St. Alphonsus School<sup>2</sup></li> <li>2. St. Henry's Junior Elementary</li> <li>3. St. Mary's School</li> </ol>
<b>Creighton SD 111</b>	<b>Good Spirit SD 204</b>
<ol style="list-style-type: none"> <li>1. Creighton Community School</li> </ol>	<ol style="list-style-type: none"> <li>1. Canora Junior Elementary School</li> <li>2. Columbia Elementary</li> <li>3. Davison School</li> <li>4. Dr. Brass Elementary</li> <li>5. Victoria School</li> <li>6. Yorkdale Central School</li> </ol>
<b>Holy Family RCSSD 140</b>	<b>Holy Trinity RCSSD 22</b>
<ol style="list-style-type: none"> <li>1. St. Dominic Savio School</li> <li>2. St. Mary's School</li> </ol>	<ol style="list-style-type: none"> <li>1. Sacred Heart School</li> <li>2. St. Agnes School</li> <li>3. St. Patrick Elementary</li> </ol>
<b>Horizon SD 205</b>	<b>Living Sky SD 202</b>
<ol style="list-style-type: none"> <li>1. Humboldt Public School</li> <li>2. Punnichy Elementary</li> <li>3. Wadena Elementary</li> </ol>	<ol style="list-style-type: none"> <li>1. Battlefords Central Elementary</li> <li>2. Cando Community School</li> <li>3. Connaught Elementary</li> <li>4. Lawrence Elementary</li> <li>5. McKittrick Community School<sup>2</sup></li> </ol>
<b>Ile a la Crosse SD 112</b>	
<ol style="list-style-type: none"> <li>1. Rossignol Elementary School</li> </ol>	
<b>Lloydminster RCSSD 89</b>	<b>Lloydminster SD 99</b>
<ol style="list-style-type: none"> <li>1. Father Gorman Community School</li> </ol>	<ol style="list-style-type: none"> <li>1. Jack Kemp School</li> </ol>
<b>North East SD 200</b>	<b>Light of Christ RCSSD 16</b>
<ol style="list-style-type: none"> <li>1. Central Park Elementary<sup>2</sup></li> <li>2. Reynolds Central School</li> <li>3. Stewart Hawke Elementary</li> <li>4. Tisdale Elementary School</li> </ol>	<ol style="list-style-type: none"> <li>1. Holy Family School</li> <li>2. St. Mary School<sup>2</sup></li> </ol>
<b>Northern Lights SD 113</b>	<b>Northwest SD 203</b>
<ol style="list-style-type: none"> <li>1. Charlebois Community School</li> <li>2. Gordon Denny Community School</li> <li>3. Hector Thiboutot Community School</li> <li>4. La Loche Community School</li> <li>5. Minahik Waskahigan School K-12</li> <li>6. Pre-Cam Community School</li> <li>7. St. Pascal School</li> <li>8. Twin Lakes Community School</li> <li>9. Valley View School</li> </ol>	<ol style="list-style-type: none"> <li>1. Jubilee Elementary</li> <li>2. Lakeview Elementary School<sup>2</sup></li> <li>3. Turtleford School</li> </ol>
<b>Prairie South SD 210</b>	<b>Prairie Spirit SD 206</b>
<ol style="list-style-type: none"> <li>1. Empire School</li> <li>2. Prince Arthur Community School</li> <li>3. Westmount School</li> <li>4. William Grayson School</li> </ol>	<ol style="list-style-type: none"> <li>1. Leask Community School</li> <li>2. Lord Asquith School</li> <li>3. Rosthern Elementary School</li> <li>4. Stobart Elementary Community School</li> <li>5. Warman Elementary School</li> </ol>
<b>Prairie Valley SD 208</b>	<b>Prince Albert RCSSD 6</b>
<ol style="list-style-type: none"> <li>1. Balcarres School</li> <li>2. Fort Qu'Appelle Elementary Community School</li> <li>3. Grenfell Elementary</li> <li>4. Indian Head Elementary School</li> </ol>	<ol style="list-style-type: none"> <li>1. St. John Community School<sup>2</sup></li> <li>2. St. Michael School<sup>2</sup></li> <li>3. W.F.A. Turgeon Catholic Community School<sup>2</sup></li> </ol>

## APPENDIX H – LISTING OF SCHOOLS WITH PRE-KINDERGARTEN PROGRAMS

<b>Regina RCSSD 81</b>	<b>Regina SD 4</b>
<ol style="list-style-type: none"> <li>1. Holy Rosary Community School</li> <li>2. Sacred Heart Community School<sup>2</sup></li> <li>3. St. Augustine Community School<sup>2</sup></li> <li>4. St. Catherine School</li> <li>5. St. Francis Community School</li> <li>6. St. Jerome</li> <li>7. St. Michael Community School</li> <li>8. St. Peter School</li> <li>9. St. Timothy</li> </ol>	<ol style="list-style-type: none"> <li>1. Albert School<sup>2</sup></li> <li>2. Arcola School<sup>2</sup></li> <li>3. Connaught Community School</li> <li>4. Coronation Park School<sup>2</sup></li> <li>5. Dr. L.M. Hanna School</li> <li>6. Glem Elm School</li> <li>7. Herchmer Community School</li> <li>8. Imperial Community School</li> <li>9. Judge Bryant School</li> <li>10. Kitchener School</li> <li>11. M.J. Coldwell School</li> <li>12. McDermid Community School</li> <li>13. McLurg School</li> <li>14. Rosemont Community School</li> <li>15. Thomson School</li> <li>16. Wascana Community School</li> </ol>
<b>Saskatchewan Rivers SD 119</b>	
<ol style="list-style-type: none"> <li>1. Canwood Community School</li> <li>2. John Diefenbaker School</li> <li>3. King George Community School</li> <li>4. Queen Mary Community School<sup>2</sup></li> <li>5. Riverside Community School<sup>2</sup></li> <li>6. St. Louis Community School</li> <li>7. T.D. Michel Community School</li> <li>8. Vincent Massey Community School<sup>2</sup></li> <li>9. Westview Community School</li> <li>10. W.J. Berezowski School</li> </ol>	
<b>Saskatoon SD 13</b>	<b>St. Paul's RCSSD 20</b>
<ol style="list-style-type: none"> <li>1. Caroline Robins School<sup>2</sup></li> <li>2. Caswell Community School</li> <li>3. Confederation Park Community School</li> <li>4. Fairhaven School</li> <li>5. Howard Coad School</li> <li>6. King George Community School</li> <li>7. Lester B. Pearson School</li> <li>8. Mayfair Community School</li> <li>9. Pleasant Hill Community School<sup>3</sup></li> <li>10. Princess Alexandra Community School<sup>2</sup></li> <li>11. Vincent Massey School<sup>2</sup></li> <li>12. W.P. Bate Community School<sup>2</sup></li> <li>13. Westmount Community School</li> </ol>	<ol style="list-style-type: none"> <li>1. Bishop Klein School<sup>2</sup></li> <li>2. Bishop Roborecki School</li> <li>3. Father Vachon School</li> <li>4. St. Frances School</li> <li>5. St. Goretti School<sup>2</sup></li> <li>6. St. John School</li> <li>7. St. Mark School<sup>2</sup></li> <li>8. St. Mary Community School<sup>3</sup></li> <li>9. St. Michael School</li> </ol>
<b>South East Cornerstone SD 209</b>	<b>Sun West SD 207</b>
<ol style="list-style-type: none"> <li>1. Carlyle Elementary School</li> <li>2. MacLeod Elementary School</li> </ol>	<ol style="list-style-type: none"> <li>1. Biggar Central School 2000</li> <li>2. Westberry School</li> </ol>

<sup>2</sup>. School has two Pre-Kindergarten programs

<sup>3</sup>. School has three Pre-Kindergarten programs

## APPENDIX I – SCHOOL DIVISION SERVICE DELIVERY MODEL STAFFING PROFILE

School Division Service Delivery Model Staffing Profile			
	2007-2008 FTE	2008-2009 FTE	Percentage Change
Superintendent(s) of Student Services/Special Education			
Coordinator(s)			
Consultant(s)			
Classroom Teachers			
Special Education Teachers			
Education/Teacher Assistants			
Psychologists			
Physical Therapists			
Occupational Therapists			
Speech Language Pathologists			
Counsellors			
Social Workers			
English as a Second Language Specialists			
Other			
<b>Total</b>			

## APPENDIX J – TEACHER RECRUITMENT AND RETENTION

### TEACHER RECRUITMENT AND RETENTION

#### PURPOSE AND ELIGIBILITY

The government is continuing to support Teacher Recruitment and Retention Initiatives through the K-12 Operating Grant. Although the amount of funding is reduced from \$700,000 to \$200,000, the three northern school divisions will be allocated \$100,000 with the remainder dedicated to the southern rural school divisions.

Targeted areas of need will be: the physical sciences, mathematics, Aboriginal education (including Aboriginal languages and Native Studies), French and intensive supports. There will also continue to be funding to school divisions to provide bursaries to teachers and pre-service students for professional education in areas of special support such as speech language pathologists and psychologists.

The Ministry of Education does not determine what processes will be followed locally, but acknowledges that implementation will be in accord with local collective agreements and policies as they pertain to teacher education and professional development. It is recommended that the Local Implementation and Negotiation Committee (LINC) agreement be reviewed to determine the possible implications. The provisions in the LINC agreement may have to be waived in a written memorandum in order to take advantage of this provincial program.

#### 2008-09 RATES

CATEGORY	COST SHARED BURSARIES: MINISTRY SHARE/SCHOOL DIVISION SHARE (MAXIMUM)
Rural and northern school divisions (per teacher)	
• Special support bursaries	\$10,000/\$5,000
• Part-time attendance for each 3 semester-hour class	\$400/\$200
• Pre-service (for each of the last two years of teacher education)	\$4,000/\$1,000

#### KEY PROGRAM EXPECTATIONS

##### Intensive Support Bursaries

Grants are available for intensive supports including coursework for the purpose of meeting intensive supports qualification requirements as well as specialized training in areas such as autism, social/emotional/behavioural disorders, visual impairment and deaf and hard of hearing.



## APPENDIX J – TEACHER RECRUITMENT AND RETENTION

### Teacher Education: Individual Program Bursaries (Part-time)

School divisions may apply for funding to make bursaries available to teachers who are willing to take up to one year (30 semester hours) of coursework on a part-time basis in targeted subject areas: the physical sciences, mathematics, Aboriginal education (including Aboriginal languages and Native Studies), French and intensive supports. Funding for educational administration coursework is discontinued.

### Teacher Education for Aboriginal Teachers: Secondary School and School Administration

Funding will be available to school divisions to provide bursaries to Aboriginal teachers to complete up to 30 semester hours of academic and professional coursework that would enable them to become secondary school teachers or school administrators. These will be available primarily to teachers in northern Saskatchewan.

### Pre-service Bursaries

The Ministry will provide funding to school divisions to provide bursaries to education students (year 3 and 4) with a major or teaching area in one of the targeted areas. Students will be required to commit to completing the program in the targeted area or pay back the bursary.

## ADDITIONAL RELEVANT INFORMATION

- Additional detail for each initiative is available at:  
<http://www.learning.gov.sk.ca/teacherservices>

Directors of Education must use the username and password for documents to access program information and application forms.

## CONTACT INFORMATION

For further information please contact Teacher Services at the Ministry of Education at 787-1688.

## APPENDIX K – CONTACT LIST

SOUTH REGION	
<ul style="list-style-type: none"> <li>▪ Chinook SD 211</li> <li>▪ Good Spirit SD 204</li> <li>▪ Prairie South SD 210</li> <li>▪ Prairie Valley SD 208</li> <li>▪ South East Cornerstone SD 209</li> <li>▪ Regina SD 4</li> <li>▪ Christ the Teacher RCSSD 21</li> <li>▪ Holy Family RCSSD 140</li> <li>▪ Holy Trinity RCSSD 22</li> <li>▪ Regina RCSSD 81</li> </ul>	<ul style="list-style-type: none"> <li>▪ Regional Director – Wanda Biffart 778-8249</li> <li>▪ Regional Superintendent of Children's Services – Shelley Adams 798-6073</li> <li>▪ Regional Superintendent of Children's Services – Donna Balas 778-8251</li> </ul>
CENTRAL REGION	
<ul style="list-style-type: none"> <li>▪ Horizon SD 205</li> <li>▪ Living Sky SD 202</li> <li>▪ North East SD 200</li> <li>▪ Northwest SD 203</li> <li>▪ Prairie Spirit SD 206</li> <li>▪ Saskatchewan Rivers SD 119</li> <li>▪ Sun West SD 207</li> <li>▪ C.E. Fransaskoises SD 310</li> <li>▪ Lloydminster SD 99</li> <li>▪ Saskatoon SD 13</li> <li>▪ Englefeld Protestant Separate SD 132</li> <li>▪ Light of Christ RCSSD 16</li> <li>▪ Lloydminster RCSSD 89</li> <li>▪ Prince Albert RCSSD 6</li> <li>▪ St. Paul's RCSSD 20</li> </ul>	<ul style="list-style-type: none"> <li>▪ Co Regional Directors – Crandall Hrynkiw 933-5028 Darlene Thompson 752-6166</li> <li>▪ Regional Superintendent of Children's Services – Ann Sloboda 933-5030</li> <li>▪ Regional Superintendent of Children's Services – Rosemary Beckie 933-5033</li> </ul>
NORTHERN REGION	
<ul style="list-style-type: none"> <li>▪ Creighton SD 111</li> <li>▪ Ile a la Crosse SD 112</li> <li>▪ Northern Lights SD 113</li> </ul>	<ul style="list-style-type: none"> <li>▪ Regional Director – Toby Greschner 425-4382</li> <li>▪ Regional Superintendent of Children's Services – Marion Hemingway 425-4307</li> </ul>

Questions can also be directed to Education Finance and Facilities Branch at 787-3674.