

PREK-12 FUNDING DISTRIBUTION MODEL

**2013-14
FUNDING MANUAL**

Education Funding Branch
Ministry of Education
March 2013

Changes to 2013-14 Funding

The following changes have been made to the PreK-12 Funding Distribution Model for 2013-14:

Administration

The base funding and per-student funding have been changed to reflect an increase for non-teacher salaries of 1.5%.

School-Based Support

The school-based support unit rate has been changed to reflect an increase for non-teacher salaries of 1.5%.

School-based support has been updated to utilize PreK-12 enrolments versus only K-12 enrolments. This component will continue to be based on full-time equivalents (FTEs), with Prekindergarten and Kindergarten students counted at 0.5 FTEs.

Hutterian schools are no longer eligible for funding in this component.

Supports for Learning

The supports for learning funding pool has been increased to reflect an increase for non-teacher salaries of 1.5%. As this component allocates funding for teachers, professionals, and paraprofessionals, the increase is applied to an estimate of the amount related to non-teacher salaries.

The number of intensive needs students now includes those students receiving programming provided by Ranch Ehrlo that are not already funded through the agreement between the ministry and Ranch Ehrlo.

The lone parent and non-official language Census data have been updated from 2006 to 2011 levels. Low income and low education could not be updated due to changes in Statistics Canada's data collection methodology. Student counts, PreK-12 enrolments, distance data, and immigration data have also been updated.

The definition of an urban centre has been changed from 4,000 to 5,000 residents.

Locally Determined Terms and Conditions of Employment of Teachers (LDTC)

The locally determined teacher benefits component has been renamed locally determined terms and conditions of employment of teachers (LDTC).

The total amount of LDTC funding in 2013-14 has been held constant at the amount provided in the 2012-13 budget (\$128.9M). In the 2012-13 budget package, the ministry advised that LDTC increases were to be budgeted within school divisions' existing appropriations. As the 2012-13 funding level was based on 2011-12 LDTC costs, the ministry will use 2011-12 costs from the recent survey as the basis for 2013-14 funding. However, the total amount reported in the new survey for 2011-12 is greater than the funding pool available. Therefore, this funding amount has been pro-rated based on each school division's share of the updated 2011-12 costs.

Plant Operation and Maintenance

The funded space calculation will now take into consideration the amount of space in each school occupied by Early Learning and Child Care (ELCC) centres (previously the space in schools occupied by ELCC was excluded). The funded space calculation assumes additional space is required for students with intensive needs and has been considered in the SA-1 area calculations.

In the fall of 2012, school divisions were asked to update their actual school area data using a standard method of measuring gross floor area of each school, which includes the permanent outer building wall-to-wall measurement (the previous measurement excluded the areas of permanent outer building walls). Since the change in methodology resulted in an increase to the funded space provincially, the funding rates were adjusted to rebalance the 2012-13 funding pool (\$206.1M). The rates for supervisors, caretakers and maintenance staff were then increased by 1.5% to reflect non-teacher salary increases.

Function	2012-13 Rates	2012-13 Rates with Adjustments	2013-14 Rates
Caretaking and janitorial	\$18.63 per hr	\$18.05 per hr	\$18.32 per hr
Maintenance and repair	\$26.00 per hr	\$25.15 per hr	\$25.53 per hr
Facility supervisory	\$29.00 per hr	\$28.16 per hr	\$28.58 per hr

Please note that due to the change in methodology, the funded space amount used for 2013-14 funding cannot be compared to the amount used for 2012-13 funding.

Transportation Operations

Funding in 2013-14 is based on an average of 2011-12 actual and budgeted expenses relating to student transportation. Funding in 2012-13 was based on school divisions' 2011-12 budgeted expenses, as this was the most recent financial data available at the time.

A number of adjustment factors have been applied to the baseline expenses. A redistribution factor of 1.8% has been applied to the new baseline expenses to ensure there is no reduction in overall funding (since total actual transportation costs were lower than budgeted). An enrolment factor has then been applied to these expenses to address the transportation pressures caused by enrolment increases. The enrolment factor is based on each school division's increases in K-12 FTE enrolments from 2011-12 to 2012-13, and is only applied if a school division experienced an enrolment increase. Adjustment (inflation) factors have then been applied to these expenses to reflect the 1.5% funding increase for non-teacher salaries.

For current enrolment funding, a 2013-14 current enrolment factor has been applied to 2013-14 funding amounts for school divisions that have projected K-12 FTE enrolment growth from 2012-13 to 2013-14. This additional funding is subject to change once actual 2013-14 enrolments are confirmed.

School Bus Renewal

The school bus renewal rates have been adjusted to more closely reflect average bus costs by size as reported by school divisions in the 2012-13 school bus survey. The rates are based on average purchase prices over the last four years to ensure adequate sample sizes. Each rate has been increased by 3.1% to ensure that the funding pool does not decline year over year.

Tuition Fees

The ministry's Regulation 20 calculation no longer removes tuition revenue students and tuition revenue dollars from the equation.

A template for calculating tuition fees that was developed by the ministry in coordination with the Saskatchewan Association of School Business Officials is included in the funding manual.

Average Provincial Per-Student Amount

This calculation has been changed to use 2013-14 funding amounts (before current enrolments are applied) and funded FTE enrolments from September 30, 2012 rather than prior-year funding amounts and student head counts.

Current Enrolment Component

The new current enrolment component allocates funding based on current-year enrolments. School division preliminary enrolment projections are used to estimate funding allocations for September 30, 2013. The current enrolment calculation uses the same calculations and rates utilized for September 30, 2012: only the enrolments change.

The current enrolment calculation results in school division preliminary funding allocations for this component. These allocations are estimates only and are subject to change (up or down) based on September 30, 2013 actual enrolments. Funding allocations for this component will not be paid out until actual September 30, 2013 enrolments have been collected, verified, and finalized by the ministry.

School divisions that do not experience enrolment growth at the division level will be capped at September 30, 2012 enrolment levels for 2013-14.

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PREK-12 FUNDING DISTRIBUTION MODEL



FUNDING MANUAL DETAILS

Education Funding Distribution Model Framework

School Division Operating Funding

School Division Operating Funding	=	Expenses	-	Revenues
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Expenses

Governance 1	Administration 2	Instruction 3	Plant Op & Maintenance 4	Complementary Services 5	Transportation 6	Tuition Fee Expense 7	Current Enrolment 8	Associate Schools 9	Debt Repayment 10
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Base Instruction 3.1	School - Based Support 3.2	Supports for Learning 3.3	Locally Determined Terms and Conditions 3.4	Instructional Resources 3.5
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Transportation Operations 6.1	School Bus Renewal 6.2
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Revenues

Property Tax 1	Tuition Fee Revenue 2
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Taxable Assessment 1.1	Grants in Lieu of Taxes 1.2
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FUNDING MANUAL DETAILS

This funding manual provides details of the calculations of the PreK-12 funding distribution model components and the data used to allocate funding for the 2013-14 school division fiscal year.

Each funding model expense component section provides a description of the expenses that the funding is intended to recognize and contains the following sub-sections:

- a) Funding Formula and Rates
- b) Data and Source used in Funding Calculation

Section E of the funding manual contains appendices that provide further details regarding the data used in the calculation formulas.

The majority of funding provided under the funding model is unconditional and is not intended to prescribe how boards of education should spend their funding dollars. The formulas are only a method to distribute funding. Each board of education makes individual expenditure decisions based on budget priorities that meet local needs.

There is conditionality within the following areas:

- Supports for Learning – St. Paul’s RCSSD
- Complementary Services – Prekindergarten
- Associate Schools

School Division Eligibility for Funding:

In order to remain eligible for funding as allocated through this manual, school divisions must continue to meet the conditions set out in section 312 (3) of *The Education Act, 1995*.

Schools Eligible for Funding:

For the purposes of this manual, and distinguished from the school definition as defined in *The Education Act, 1995*, a funded school is an educational institution in a school division which provides a program of instruction by certified teachers to students in a physical location. It must include a principal. A funded school provides educational programming that incorporates Kindergarten to grade 12 provincially-approved curricula allowing students access to the full core academic program required for grade completion, as defined in “Core Curriculum: Principles, Time Allocations, and Credit Policy.” It may choose to offer locations, programs or services in addition to those provided at the primary location, but these must be associated with a funded school for reporting purposes. The addition of any new funded school or schools are subject to approval by the Minister. In accordance with the powers of the Minister set out in *The Education Act, 1995*, the Minister may make provision for the funding and operation of any school, either within or outside of the aforementioned definition.

Adjustment Factors:

Several funding adjustment factors have been developed within the funding model and are applied throughout the expense components.

- The funding allocation for Lloydminster RCSSD 89 is adjusted by 36.2% and the funding allocation for Lloydminster SD 99 is adjusted by 40.1% to reflect the percentage of full-time equivalent Saskatchewan students enrolled in these school divisions as of September 30, 2012.
- A “Northern Factor” is applied to the funding calculations in the Governance, Administration, and Plant Operation and Maintenance components to provide additional funding to the northern school divisions. This is intended to recognize the increased costs associated with operating a northern school division.
- A “Hutterian Factor” is applied within the calculations that provide funding on a per-school basis to ensure that these schools receive an appropriate level of funding.
- A funding cap is applied in some expense components to ensure that small school divisions are funded appropriately.

Funding Adjustments:

Consistent with previous ministry policy, requests for consideration of adjustments in variable calculations, errors or omissions, etc., are only applicable for one year prior to the current funding model fiscal year. For example, for the current funding model year of 2013-14, the ministry will only consider adjustment requests for the current grant year and for interim funding provided in 2012-13. The ministry will not consider adjustments for prior-year funding.

All submissions or requests for consideration of adjustments must be made in writing in the form of a letter, fax, or email with supporting documentation and/or explanation. Requests must be signed by the appropriate official, such as the chief financial officer, director of education, or similar designation authorized to provide supporting and appropriate documentation for individual school division files. This policy applies to all school divisions in Saskatchewan.

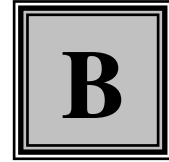
General:

Subject to the passing of the Provincial Budget and each school division’s continued eligibility for funding, the total recognized budget day funding for the model components is \$1.773B. Annual allocations for budget day also include other adjustments for a total of \$1.777B.

Contact Information:

For further information on the funding distribution model and the calculations in this funding manual, please contact the Education Funding Branch at (306) 787-4959.

PREK-12 FUNDING DISTRIBUTION MODEL



EXPENSE COMPONENTS

1. GOVERNANCE

The governance component allocates funding for costs associated with boards of education, conseil scolaire and School Community Councils executing their fiduciary responsibilities and duties as well as costs that are incurred primarily for governance purposes such as elections, membership fees and dues, negotiating fees, public relations, SSBA research and costs of other governance activities and initiatives such as policy and program decision making.

Total provincial funding allocated for governance in 2013-14 is \$11.3M, or 0.64% of the total provincial funding recognition.

a) Funding Formula and Rates

Governance funding is calculated using the following allocation formula:

Governance Funding	=	Base Funding	+	Per School Funding	+	Per Student Funding	+	Distance Funding
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Distance funding is calculated as follows:

Distance Funding	=	2	(Average distance from division office to division borders	+	Distance from division office to funded schools)	×	Mileage Rate	×	Standard Number of Board Meetings
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The following table provides a summary of the factors and rates used in the calculation:

2013-14 Factors/Rates	
Base Funding	
Board Chair Remuneration	\$12,112 per Chair
+	+
Board Member Remuneration	\$10,093 per Member
+	+
Professional Development Allowance	\$ 2,019 per Chair & Member
+	+
School Community Council Allowance	\$ 2,019 per Council
Per-School Funding	
Standard Funded School (including language immersion and francophone schools)	\$4,037 per funded school
Hutterian School	\$403.70 per school

Per-Student Funding	\$23 per PreK-12 student
Distance Funding Mileage Rate Standard Number of Board Meetings	\$0.401 per km 15 meetings
Northern Factor Creighton SD 111 Ile-a-la-Crosse SD 112 Northern Lights SD 113	1.33 1.33 1.33
Capped Funding Creighton SD 111 Englefeld PSSD 132 Ile-a-la-Crosse SD 112	2% of 2013-14 Total Funding

Enrolment used in the calculation is the full-time equivalent (FTE) for Saskatchewan and non-Saskatchewan PreK-12 students including home based students. Students aged 22 and older are excluded. Weights applied to this enrolment are as follows:

Enrolment	FTE Weight Factor
Prekindergarten	0.5
Kindergarten	0.5
Grade 1-12	1.0
Home Based	
Kindergarten	0.25
Grade 1-12	0.5

b) Data and Sources used in Funding Calculation

Data	Source
Number of board chairs & members	School Divisions - Non-Instruction Personnel & Administration web application (NIPA)
Number of school community councils	School Divisions - Non-Instruction Personnel & Administration web application (NIPA)
FTE Enrolment for Saskatchewan and non-Saskatchewan PreK-12 students including home based students	School Divisions via Student Data System – Ministry of Education
Number of funded schools	Funded School List, Ministry of Education
Distance within the school division	Ministry of Highways and Infrastructure

2. ADMINISTRATION

The administration component allocates funding to boards of education for conducting the business administration functions of the school division. These functions relate to the responsibility for the education and business administration of the school division (including administrative salaries and non-salary items such as travel costs, computer supplies and software programs).

Some of the personnel considered through this component include the director of education, chief financial officer, superintendent, and support staff such as accounting/payroll/human resource managers and clerks, information technology personnel, etc.

Total provincial funding allocated for administration in 2013-14 is \$67.0M, or 3.78% of the total provincial funding recognition.

a) Funding Formula

Administration funding is calculated using the following allocation formula:

Administration Funding	=	Base Funding	+	School Funding	+	Student Funding	+	Dispersion Funding
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The following table provides a summary of the factors and rates used in the calculation:

2013-14 Factors/Rates	
Base Funding	\$486,921 per school division
School Funding	
Standard Funded School (including language immersion and francophone schools)	\$10,500 per funded school
Hutterian School	\$1,050 per school
Student Funding	\$282 per PreK-12 student
Dispersion Funding	\$58.50 per km
Northern Factor	
Creighton SD 111	1.33
Ile-a-la-Crosse SD 112	1.33
Northern Lights SD 113	1.33
Capped Funding	
Creighton SD 111	7% of 2013-14 Total Funding
Englefeld PSSD 132	
Holy Family RCSSD 140	
Ile-a-la-Crosse SD 112	

Enrolment used in the calculation is the full-time equivalent (FTE) for Saskatchewan and non-Saskatchewan PreK-12 students including home based students. Students aged 22 and older are excluded. Weights applied to this enrolment are as follows:

Enrolment	FTE Weight Factor
Prekindergarten	0.5
Kindergarten	0.5
Grade 1-12	1.0
Home Based	
Kindergarten	0.25
Grade 1-12	0.5

b) Data and Sources used in Funding Calculation

Data	Source
FTE Enrolment for Saskatchewan and non-Saskatchewan PreK-12 students including home based students	School Divisions via Student Data System (SDS), Ministry of Education
Number of funded schools	Funded School List, Ministry of Education
Dispersion within school divisions - measured as the sum of the km distance from the school division board office to each school in the division and distance from each board office to Regina and Saskatoon	Ministry of Highways and Infrastructure

3. INSTRUCTION

3.1 BASE INSTRUCTION

The base instruction funding subcomponent of instruction allocates funding to boards of education for conducting the K-12 instructional activities of the school division. It includes funding for the salaries and benefits of:

- classroom teachers and other school-based teachers
- non-school based instructional support (e.g. itinerant staff, coordinators, specialists, and consultants who are certified teachers)
- school administration (i.e. principals, assistant principals, and vice-principals)

It also includes an additional discretionary portion that enables boards of education to address local needs and priorities.

Funding provided through the base instruction component does not allocate funding for specific schools or students. Rather, enrolments and the profile of funded schools in this component are used to allocate funding for the K-12 instructional activities of the entire school division.

The base instruction formula is not intended to prescribe the level of staffing that a board of education should allocate for each of their schools. Boards of education continue to have autonomy in making decisions regarding staffing levels.

Total provincial funding allocated for base instruction in 2013-14 is \$743.8M, or 41.95% of the total provincial funding recognition.

a) Funding Formula and Rates

Base instruction funding is determined using the enrolments of each funded school within the school division. Base instruction funding is calculated using the following allocation formula:

Base Instruction Funding	=	(Base Instructional Units	+	Adjustment Instructional Units)	×	Instructional Unit Rate
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An instructional unit (IU) identifies a single unit of funding related to the base instruction subcomponent. It includes teacher salary and benefits plus a discretionary allocation to recognize local priorities. Both of those costs are reflected in an instructional unit and in the value of the instructional unit rate.

Base Instructional Units: this portion of the formula is calculated as follows:

Base Instructional Units	=	K-12 Enrolment FTEs (per funded school)	÷	Sliding Scale Threshold
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Base instructional units are determined at the funded school level, rather than at the divisional level, and are provided for those schools that meet the definition of “funded school.” The total number of home based students for each school division is summed and treated as a single group or unit.

The base instructional units element of the formula uses a sliding scale threshold that fluctuates based on each school’s K-12 student enrolments, such that as enrolments increase, the sliding scale rises and, as enrolments decrease, the sliding scale also falls. At each interval of 100 student FTEs, a new sliding scale threshold level is reached. For example, when a school has 101 student FTEs, the sliding scale threshold is 15.0; when a school has 201 students, the sliding scale threshold reaches 16.0. This pattern continues as follows:

Student FTEs	Sliding Scale Threshold Levels
< = 14	14.0
101	15.0
201	16.0
301	17.0
401	18.0
501	19.0
601	20.0
701	21.0
801	22.0
901	23.0
> 1,000	24.0

Between each of those points, the sliding scale fluctuates proportionately as enrolments change.

Minimum and maximum levels have been defined for the sliding scale threshold. The sliding scale threshold has a minimum level of 14 and a maximum level of 24. When enrolments are 14 student FTEs or lower, the minimum level of 14 is used. When enrolments are greater than 1,000 student FTEs, the maximum level of 24 is applied. In all other cases, the sliding scale threshold is used.

Enrolment used in the calculation is the full-time equivalent (FTE) for Saskatchewan and non-Saskatchewan K-12 students including home based students. Students aged 22 and older are excluded. Weights applied to this enrolment are as follows:

Enrolment	FTE Weight Factor
Kindergarten	0.5
Grades 1-12	1.0
Home Based	
Kindergarten	0.25
Grades 1-12	0.5

The following table provides a summary of the factors and rates used in the base instructional units portion of the calculation:

2013-14 Factors/Rates	
Sliding Scale Threshold	14 + (# of student FTEs per funded school or # of home based student FTEs x 0.00999)
Sliding Scale Minimum Level Applied when enrolments are 14.0 student FTEs or lower	14
Sliding Scale Maximum Level Applied when enrolments are greater than 1,000.0 student FTEs	24

Adjustment Instructional Units: this portion of the formula addresses increased K-12 instructional costs where school divisions are operating Hutterian schools or small schools of necessity (SSON). Adjustment instructional units are calculated as follows:

Adjustment Instructional Units	=	Small Schools of Necessity Adjustment	+	Hutterian School Adjustment
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The following table provides a summary of the factors and rates used in the adjustment instructional units funding portion of the calculation:

2013-14 Factors/Rates	
Small Schools of Necessity Factor	minimum SSON Policy Recognition
Hutterian Adjustment Factor	minimum 1 IU per Hutterian school

Small Schools of Necessity

Small Schools of Necessity (SSON) funding recognition is provided when a funded school meets both of the following criteria: a school must be at least 40 km away from the nearest ‘like’ school and it must have an average number of student FTEs per grade of 14.0 or less. ‘Like’ schools are operated by the same board of education and have similar grade offerings. SSONs are identified by the Education Funding Branch using current enrolment counts and standard distance measurements.

Small schools of necessity first receive recognition based on the sliding scale threshold. Additional recognition is provided to eligible schools based on the policies defined below.

Initial SSON Assessment: grades in each small school of necessity are paired into grade groupings based on K-12 FTE enrolments as follows:

Grade Groupings	Instructional Units (IUs)
Kindergarten	0.5
Grades 1 & 2	1.0
Grades 3 & 4	1.0
Grades 5 & 6	1.0
Grades 7 & 8	1.0
Grades 9 & 10	1.0
Grades 11 & 12	1.0

Single grades between Grade 1 and 12 that do not have another grade to pair with receive an initial assessment at 0.5 instructional units. For example, in a K-7 school, grade 7 cannot be paired since there is no grade 8. In this case, the initial assessment for that grade would be 0.5 instructional units.

SSON Policies Applied: the following additional SSON policies are then applied to determine the total SSON policy-based recognition level per eligible school.

- SSON Policy 1. There must be at least 1.0 instructional unit per small school of necessity.
- SSON Policy 2. If there are 4 or fewer students enrolled in a non-paired grade or a grade grouping, the school will not receive recognition for that grade or grade grouping.
- SSON Policy 3. If enrolment in two consecutive non-paired grades or grade groupings is between 0.5 and 4 student FTEs, recognition will remain for the second grade grouping.

When an eligible school’s sliding scale base instructional units are lower than the SSON policy-based recognition level for that school, additional recognition is provided to ensure that the SSON policy-based recognition level is achieved.

Hutterian Schools

This allocation requires a minimum of 1.0 instructional unit per Hutterian school. All schools receive recognition based on the sliding scale threshold. Additional recognition is provided for Hutterian schools when enrolments are too low to reach 1.0 instructional unit.

Instructional Unit Rate: once the total number of instructional units (i.e. base plus adjustment) has been identified for each funded school, the instructional units are summed to provide the school division’s total instructional units. An instructional unit rate is applied to provide total base instruction funding.

2013-14 Factors/Rates	
Instructional Unit Rate	\$83,895

b) Data and Sources used in Funding Calculation

Data	Source
FTE Enrolment for Saskatchewan and non-Saskatchewan K-12 students including home based students	School Divisions via Student Data System – Ministry of Education
List of funded schools in the divisions	Funded School List, Ministry of Education
Distance between schools	Ministry of Highways and Infrastructure

3.2 SCHOOL-BASED SUPPORT

The school-based support funding subcomponent of instruction allocates funding to boards of education for conducting the school-based administrative activities of the school division. It includes funding for the salaries and benefits of school-based:

- administrative support staff
- non-teacher resource centre support staff
- information technology support staff

Hutterian schools are not eligible for this funding.

The school-based support formula is not intended to prescribe the level of staffing that a board of education should allocate to each of their schools. Boards of education continue to have autonomy in making decisions regarding staffing levels.

Total provincial funding allocated for school-based support in 2013-14 is \$86.7M, or 4.89% of the total provincial funding recognition.

a) Funding Formula and Rates

The school-based support funding portion of the formula is calculated as follows:

School-Based Support Funding	=	School-Based Support Units	×	School-Based Support Rate
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A school-based support unit identifies a single unit of funding related to the school-based support funding subcomponent (including administrative support, non-teacher resource centre support, and school-based information technology salaries and benefits).

The number of school-based support units is based on the enrolment level of each eligible funded school. Enrolments are grouped into ranges and a different number of units is applied to each range.

Enrolment ranges and school-based supports units are as follows:

Enrolment (FTEs)	School-Based Support Units
< 100	1.50
100-199	1.75
200-299	2.00
300-399	2.25
400-499	2.75
500-599	3.00
600-699	3.50
700-799	4.00
800-899	4.50
900-999	5.00
1,000+	5.50

Once the total number of school-based support units has been identified for each funded school, the school-based support units are summed to provide the school division's total school-based support units. A school-based support rate is applied to provide total school-based support funding.

Enrolment used in the calculation is the full-time equivalent (FTE) for Saskatchewan and non-Saskatchewan PreK-12 students. Home based students and students aged 22 and older are excluded. Weights applied to this enrolment are as follows:

Enrolment	FTE Weight Factor
Prekindergarten	0.5
Kindergarten	0.5
Grades 1-12	1.0

The following table provides a summary of the factors and rates used in the school-based support calculation:

2013-14 Factors/Rates	
School-Based Support Rate	\$67,126

b) Data and Sources used in Funding Calculation

Data	Source
FTE Enrolment for Saskatchewan and non-Saskatchewan K-12 students	School Divisions via Student Data System – Ministry of Education
List of funded schools in the divisions	Funded School List, Ministry of Education

3.3 SUPPORTS FOR LEARNING

Since the amalgamation of school divisions in January 2006, school divisions have been building capacity to meet the needs of all students as guided by *The Education Act, 1995*, and ministry documents including *Actualizing a Needs-Based Model to Support Student Achievement – A Journey of Transformation*. School divisions have been encouraged to provide what is required for students to learn based not on a diagnosis, but rather on their needs.

The supports for learning (SFL) subcomponent of instruction allocates funding to boards of education for the salary costs (i.e. for teachers, professionals, and paraprofessionals who provide services and related programming to ensure that all students have equal access to, and benefit from, the provincial education program in an inclusive, community education setting) and non-salary (e.g. assistive technology) costs related to supports required for learning.

All schools in Saskatchewan are encouraged to adopt community education philosophy and practice. The costs associated with designated community schools are addressed through the SFL subcomponent's vulnerability factor. The SFL subcomponent provides funding to ensure that supports (e.g. social workers, family-school liaison workers, nutrition) are available in schools to address student vulnerability. From a programming perspective, this vulnerability can be supported through the Community Education philosophy and practice.

Supports for learning services and programs reflect a comprehensive array of supports and services for all students including:

- resource/learning assistance services
- classroom supports, including English as an Additional Language, First Nations, Métis, Hutterian, immigrant, and refugee learners, among others
- consultative and coordination supports
- formative, summative, and diagnostic assessments to support students with low incidence disabilities as well as students with learning challenges, including attendance, intellectual, behavioural and social-emotional factors, among others
- psychology services, speech-language services, and occupational & physical therapy services
- counselling and addictions supports
- interagency collaboration and settlement supports
- community education programming
- parent, caregiver, and community engagement
- planning and evaluation at the individual, school, and community levels for students with mild to moderate to exceptional learning and behavioural needs, and for immigrant and refugee students
- assistive technology

The total allocation for the SFL component in 2013-14 is \$264.3M, or 14.91% of the total provincial funding recognition.

An amount of \$210,438 within St. Paul’s RCSSD funding allocation for SFL is conditional. This amount reflects a historical tri-partite agreement for Oskayak High School and must be provided for the ongoing operations of this school.

a) Funding Formula and Rates

Funding for SFL is calculated to allocate a specific pool of funds. The SFL funding pool uses the following indicators to allocate funding:

SFL Factor	Percentage of SFL Pool
Students requiring intensive supports	25 %
Total PreK-12 enrolment	20 %
Geographic distance	15 %
Vulnerability	40 %

Funding for SFL is calculated using the following allocation formula:

$\text{SFL Funding} = \text{Intensive Supports} + \text{Enrolment} + \text{Distance} + \text{Vulnerability}$
--

School divisions ensure that their SFL funding is disbursed based on student needs related to supports required for learning; hence, funding is not allocated in a per-pupil fashion.

Intensive Supports

This factor is based on the number of students identified by boards of education as requiring intensive supports, using the provincial criteria. These include students with cognitive, physical, and/or psychological challenges (e.g. autism), deaf and hard-of-hearing, blind or visually impaired, learning disabilities, intellectual disabilities, and giftedness.

The intensive supports factor is based on each school division’s prevalence rate, or the proportion of students identified as requiring intensive supports in the school division compared to the total number of students identified as requiring intensive supports in the province.

The intensive supports portion of SFL is calculated using the following allocation formula:

Intensive Supports	=	SFL Pool	×	Percentage of SFL Pool (25%)	×	Prevalence Rate
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Prevalence Rate	=	Students Requiring Intensive Supports in the School Division	÷	Students Requiring Intensive Supports in the Province
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Total Enrolment

This factor is based on the proportion of students in a school division compared to the total number of students in the province.

Enrolment used in the calculation is the full-time equivalent (FTE) for Saskatchewan and non-Saskatchewan PreK-12 students including home based students. Students aged 22 and older are excluded. Only Saskatchewan students are used in the calculation for Lloydminster RCSSD 89 and Lloydminster SD 99.

Weights applied to this enrolment are as follows:

Enrolment	FTE Weight Factor
Prekindergarten	0.5
Kindergarten	0.5
Grade 1-12	1.0
Home Based	
Kindergarten	0.25
Grade 1-12	0.5

The enrolment portion of SFL is calculated using the following allocation formula:

Enrolment	=	SFL Pool	×	Percentage of SFL Pool (20%)	×	Proportion of Enrolment
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Proportion of Enrolment	=	Student FTEs in the School Division	÷	Student FTEs in the Province
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Geographic Distance

This factor recognizes additional costs where schools are 40 kilometers or more from an urban centre. For this purpose, an urban centre is defined as a centre with a population of 5,000 or more (see Appendix I).

For those schools that are located 40 kilometers or more from an urban centre, the distance between that school and the urban centre is the number of recognized kilometers used in this calculation. Schools that are in urban centres, or are within 40 kilometers from urban centres, are excluded from this calculation.

The geographic distance portion of SFL is calculated using the following allocation formula:

Geographic Distance	=	SFL Pool	×	Percentage of SFL Pool (15%)	×	Proportion of Kilometers
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Proportion of Kilometers	=	Recognized Kilometers in the School Division	÷	Recognized Kilometers in the Province
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Vulnerability

This factor is based on indicators of student vulnerability. Vulnerable students include students experiencing barriers to their learning success due to social, economic, emotional, behavioural, and language issues.

The vulnerability of each school division’s population is based on the following indicators:

Vulnerability	Percentage of Vulnerability
Low income	30%
Low education	20%
Lone parent	20%
Immigration	15%
Non-official language	15%

The vulnerability portion of SFL is calculated using the following allocation formula:

Vulnerability	=	Low Income	+	Low Education	+	Lone Parent	+	Non-official Language	+	Immigration
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A board of education’s recognition for each of the SFL sub-factors is based on its respective prevalence rates, or the proportion of the population in the school division identified in relation to each indicator compared to the total population in the province identified in relation to that indicator.

Low Income

Low Income	=	SFL Pool	×	Percentage of SFL Pool (40%)	×	Percentage of Vulnerability (30%)	×	Proportion of Low Income
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Proportion of Low Income	=	Population with Low Income in the School Division	÷	Population with Low Income in the Province
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Low Education

Low Education	=	SFL Pool	×	Percentage of SFL Pool (40%)	×	Percentage of Vulnerability (20%)	×	Proportion of Low Education
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Proportion of Low Education	=	Population with Low Education in the School Division	÷	Population with Low Education in the Province
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Lone Parent

Lone Parent	=	SFL Pool	×	Percentage of SFL Pool (40%)	×	Percentage of Vulnerability (20%)	×	Proportion of Lone Parent
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Proportion of Lone Parent	=	Population with Lone Parent in the School Division	÷	Population with Lone Parent in the Province
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Immigration

Immigration	=	SFL Pool	×	Percentage of SFL Pool (40%)	×	Percentage of Vulnerability (15%)	×	Proportion of Immigration
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Proportion of Immigration	=	Children identified as Landed Immigrants in the School Division	÷	Children identified as Landed Immigrants in the Province
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Non-official Language

Non-official Language	=	SFL Pool	×	Percentage of SFL Pool (40%)	×	Percentage of Vulnerability (15%)	×	Proportion of Non-official Language
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Proportion of Non-official Language	=	Population Non-official Language in the School Division	÷	Population Non-official Language in the Province
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b) Data and Sources used in Funding Calculation

Data	Source
FTE Enrolment for Saskatchewan and non-Saskatchewan PreK-12 students including home based students	School Divisions via Student Data System – Ministry of Education
Number of students identified as requiring intensive supports	School Divisions via Student Data System – Ministry of Education
List of urban centres with population of 5,000 or more	SaskHealth Covered Population 2012, Ministry of Health
Distance from schools to urban centres	Ministry of Highways and Infrastructure
Low income, low education	Statistics Canada – 2006 Census
Lone parent, non-official language data	Statistics Canada – 2011 Census
Immigration data (a 3-year average of immigrant landings of children in the years 2009, 2010, and 2011 by location)	Citizen and Immigration Canada Microdata, Ministry of the Economy

3.4 LOCALLY DETERMINED TERMS AND CONDITIONS OF EMPLOYMENT OF TEACHERS

The Locally Determined Terms and Conditions of Employment of Teachers (LDTC) subcomponent of instruction allocates funding for teacher benefits at the local level. This will include benefits and conditions of employment that are typically bargained through Local Implementation and Negotiations Committee (LINC) agreements, outlined in policy, or agreed to at the board level. It includes funding for classroom teachers, non-school based instructional support (e.g. itinerant staff, coordinators, specialists, counselors, etc., who are certified teachers), and school administration (i.e. principals, assistant principals, and vice-principals).

Boards of education have the authority to negotiate locally with teachers on matters of teacher sabbatical leave, educational leave, salaries for substitute teachers, local agreement duration, teacher pay periods, special allowances for teachers, and other relevant employment matters as outlined in sections 235, 236 and 237 of *The Education Act, 1995*.

Local Implementation and Negotiation Committee (LINC) agreements frequently include provisions such as preparation time, professional development, leaves, recruitment and retention, allowances and other provisions.

Total provincial funding allocated for LDTC in 2013-14 is \$128.9M, or 7.27% of the total provincial funding allocation.

a) Funding Formula and Rates

LDTC are highly influenced by local priorities and pressures, resulting in differences in teacher benefits across the province. The contractual nature and wide variation of LDTC makes it difficult to develop a formula that is equitable, while still being sustainable and practical. As such, a long-term methodology for funding LDTC remains under consideration at this time.

In October 2012, updated data was collected for LDTC costs for 2011-12 and 2012-13 from each school division. In order to review the data, the ministry formed a working committee consisting of representatives from the Saskatchewan School Boards Association, Saskatchewan Association of School Business Officials, the Saskatchewan Teachers' Federation, as well as trustees and representatives from school divisions.

In consultation with the working committee, the ministry analyzed the data collected from school divisions, and made changes necessary to ensure consistency and accuracy in reporting among divisions. The working committee met several times and identified items which were outside of the scope of the project or required changes to ensure comparability among divisions. Revised costs for LDTC based on working committee recommendations were sent to school divisions.

The total amount of LDTC funding in 2013-14 has been held constant at the amount provided in the 2012-13 budget (\$128.9M). As the 2012-13 funding level was based on 2011-12 LDTC costs, the ministry will use the updated 2011-12 costs as the basis for 2013-14 funding.

LDTC funding is calculated using the following allocation formula:

LDTC	=	LDTC Funding Pool	×	Proportion of Total LDTC
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Proportion of Total LDTC	=	2011-12 LDTC Costs in the School Division	÷	2011-12 LDTC Costs in the Province
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b) Data and Sources used in Funding Calculation

Data	Source
Total LDTC costs	School Divisions via survey – Ministry of Education

3.5 INSTRUCTIONAL RESOURCES

The instructional resources subcomponent of instruction allocates funding to boards of education for the provision of instructional resources. These would include: instructional aids such as textbooks and library books, supplies and services (including technology supports such as computer supplies and software programs), furniture and equipment, communications and student-related expenses.

Total provincial funding allocated for instructional resources in 2013-14 is \$103.4M, or 5.83% of the total provincial funding recognition.

a) Funding Formula and Rates

Instructional resources funding is determined using the enrolments of each funded school within the school division. The instructional resources calculation utilizes the following allocation formula:

Instructional Resources Funding	=	Per School Funding	+	Per Student Funding
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The following table provides a summary of the factors and rates used in the calculation:

2013-14 Factors/Rates	
Per School Funding Standard Funded School Immersion School Francophone School Hutterian School	\$109,050 per school Standard Funded School Rate × 1.33 Standard Funded School Rate × 1.33 Standard Funded School Rate × 0.10
Per Student Funding Regular Student Immersion Student Francophone Student Hutterian Student	\$197 per K-12 student Regular Student Rate × 1.33 Regular Student Rate × 1.33 \$197 per K-12 student

Enrolment used in the calculation is the full-time equivalent (FTE) for Saskatchewan and non-Saskatchewan K-12 students including home based students. Students aged 22 and older are excluded. Weights applied to this enrolment are as follows:

Enrolment	FTE Weight Factor
Kindergarten	0.5
Grade 1-12	1.0
Home Based	
Kindergarten	0.25
Grade 1-12	0.5

b) Data and Sources used in Funding Calculation

Data	Source
FTE Enrolment for Saskatchewan and non-Saskatchewan PreK-12 students including home based students	School Divisions via Student Data System – Ministry of Education
List of funded schools in the divisions	Funded School List, Ministry of Education

4. PLANT OPERATION AND MAINTENANCE

The plant operation and maintenance component allocates funding to boards of education for conducting the plant operation and maintenance activities of their schools. The funding addresses the building operating costs for the centralized instructional facilities of the school division. Operating costs for maintaining school grounds, teacherages, storage facilities, maintenance workshops and warehouses are also recognized in this component.

The plant operation and maintenance component does not allocate funding for the building operating costs of business administration and transportation facilities. Funding for these facilities is allocated through the administration and transportation components, respectively. Funding related to preventative maintenance and renewal or major capital projects is also not provided in this allocation.

Total provincial funding allocated for plant operation and maintenance in 2013-14 is \$209.1M, or 11.80% of the total provincial funding recognition.

a) Funding Formula and Rates

Plant operation and maintenance funding is based on school and non-school space under school division management measured in square feet. School space includes all school and portable classroom floor area. Non-school space includes the floor area of teacherages, maintenance workshops, storage facilities and warehouses (administration and transportation facilities are not included, as the funding is provided through other components).

The funded space calculation takes into consideration the amount of space in each school occupied by Early Learning and Child Care (ELCC) centres (previously the space in schools occupied by ELCC was excluded). The funded space calculation assumes additional space is required for students with intensive needs and has been considered in the SA-1 area (space utilization) calculations.

The funding formula adjusts the total square footage to take into account the gross space utilization of each school. This recognizes that some schools do not utilize the full space of their buildings as enrolments may decline over time, and that this unutilized space (i.e. unused classrooms) does not have the same level of cost as space that is utilized.

Schools that have an 85% gross utilization rate or more will receive funding for their entire space. Schools that have less than 85% gross utilization rate will not receive funding for their entire space; their funded space will be reduced accordingly as follows:

- Utilized space = actual space × (gross utilization rate + 15%)
- Non-utilized space = actual space - utilized space
- Funded space = utilized space + 80% of non-utilized space

Note:

- Comprehensive schools are funded based on the actual school space (Appendix F).
- Hutterian schools are funded at 6% of the actual school space. If information on actual school space is not available, an average heated area of dwellings in Saskatchewan (112 m² or 1206 ft²) is used.

Example: How Funded Space is Calculated for a School Division

	Actual ft²	Gross utilization rate (%)
School A	25,000	85%
School B	25,000	84%
School C	25,000	46%
Comprehensive	30,000	60%
Hutterite	1,200	-
Non-school space	10,000	-
Total square footage	116,200	-

School A: Actual space = funded school space = **25,000 ft²**

School B: Utilized space = $25,000 \times (84\% + 15\%) = 24,750$
 Non-utilized space = $25,000 - 24,750 = 250$
 Funded space = $24,750 + (80\% \times 250) = \mathbf{24,950 \text{ ft}^2}$

School C: Utilized space = $25,000 \times (46\% + 15\%) = 15,250$
 Non-utilized space = $25,000 - 15,250 = 9,750$
 Funded space = $15,250 + (80\% \times 9,750) = \mathbf{23,050 \text{ ft}^2}$

Comprehensive: Actual space = funded space = **30,000 ft²**

Hutterite: Funded space = $1,200 \times 6\% = \mathbf{72 \text{ ft}^2}$

Non-school: Actual space = funded space = **10,000 ft²**

Total funded space for the division = **113,072 ft²** (i.e. 25,000 + 24,950 + 23,050 + 30,000 + 72 + 10,000)

Plant operation and maintenance funding is calculated using the following allocation formula:

Plant Operation & Maintenance Funding	=	Salary & Benefits Costs (A+B+C+D+E)	+	Non-Salary Costs (F+G+H+I)
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Salary & Benefits Costs

A.	Caretaking & Janitorial Salaries	=	Hourly Rate	×	$\frac{\text{Funded Space}}{20,000 \text{ ft}^2}$	×	Hours per Day	×	260 Days*
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+

B.	Maintenance & Repair Salaries	=	Hourly Rate	×	$\frac{\text{Funded Space}}{20,000 \text{ ft}^2}$	×	Hours per Day	×	260 Days*
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+

C.	Facility Supervisor Salaries	=	Hourly Rate	×	$\frac{\text{Funded Space}}{20,000 \text{ ft}^2}$	×	Hours per Day	×	260 Days*
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+

D.	Substitute Worker Salaries	=	(A+B+C)	×	Wage Rate
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+

E.	Employee Benefits	=	(A+B+C+D)	×	Employee Benefit Rate
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*260 is days per year is calculated as 52 weeks per year x 5 days per week

Non-Salary Costs

$$\text{F. Utilities \& Bill Payments} = \text{Funded Space} \times \text{Rate per Sq Ft}$$

+

$$\text{G. Materials \& Supplies} = \text{Funded Space} \times \text{Rate per Sq Ft}$$

+

$$\text{H. Minor Renovations} = \text{Funded Space} \times \text{Rate per Sq Ft}$$

+

$$\text{I. Other Expenses} = (\text{A} + \text{B} + \text{C} + \text{D} + \text{E} + \text{F} + \text{G} + \text{H}) \times \text{Other Expenses Rate}$$

The following table provides a summary of the factors and rates used in the calculation:

Function	Allocation method	2013-14 Rates
Caretaking and janitorial	8.0 hours per 20,000 square feet per day	\$18.32 per hr
Maintenance and repair	3.4 hours per 20,000 square feet per day	\$25.53 per hr
Facility supervisory	0.5 hours per 20,000 square feet per day	\$28.58 per hr
Substitute salary	% of salary costs	4.00%
Benefit costs	% of salary costs	18.00%
Utilities and insurance	Fixed dollar rate per square feet	\$1.87 per sq ft
Materials and supplies	Fixed dollar rate per square feet	\$0.39 per sq ft
Minor renovations	Fixed dollar rate per square feet	\$1.04 per sq ft
Other expenses	% of plant operation and maintenance costs	3.60%
Northern Factor	Creighton SD 111	1.33
	Ile-a-la-Crosse SD 112	1.33
	Northern Lights SD 113	1.37

b) Data and Sources used in Funding Calculation

Data	Source
Floor area of school buildings, including portable classrooms	Ministry of Education, Infrastructure Branch; confirmed by school divisions
Floor area of non-school buildings (e.g. teacherages, maintenance workshops, storage facilities and warehouses).	Ministry of Education via school divisions
Gross utilization rate of existing school calculated as follows: $\text{SA-1 Gross Area} \div \text{Existing Gross Area} \times 100\%$	Calculated from ministry's space calculation formula: <i>2012 SA-1 Schedule of Accommodation</i> . The formula uses September 30, 2012 enrolment to calculate the SA-1 gross area of existing schools.

5. COMPLEMENTARY SERVICES - PREKINDERGARTEN

The Complementary Services - Prekindergarten (PreK) component allocates funding to boards of education that operate ministry-designated PreK programs. PreK funding takes into consideration staff salaries, resources and materials, staff professional learning, family engagement, nutrition, and school division leadership and support. Funding for the development of new programs/classrooms and the additional transportation costs associated with programs established after 2011-12 will also be reflected in the funding allocation in 2013-14.

Total provincial funding allocated for PreK programs in 2013-14 is \$18.2M, or 1.02% of the total provincial funding recognition. The funding is based on the 286 ministry-designated programs in 2012-13, and does not include new programs yet to be established in 2013-14 (Appendix H). Program and coordination funding will be provided for programs established in 2013-14 once their locations are determined, prior to the start of the school year. New classroom development funding will also be provided for programs that require new classrooms in 2013-14.

Other PreK program costs such as administration, repairs and maintenance, instructional supports (e.g. speech language pathologists), and transportation will be addressed by other components in the funding model. Governance, administration, supports for learning, and school-based support funding components include PreK enrolment numbers in their calculations. Locally determined terms and conditions of employment of teachers (LDTC) funding addresses all teacher benefits in a division, including PreK teachers. The plant operation and maintenance component considers the areas within school facilities that are used for PreK programs. Transportation operations funding addresses the transportation expenses of PreK programs established prior to 2012-13, where school divisions provided transportation.

This funding is conditional and cannot be used for any other type of program or initiative. Boards of education must use this funding to support their PreK programs according to ministry guidelines outlined in *Better Beginnings, Better Futures: Effective Practices Policy and Guidelines for Prekindergarten in Saskatchewan*. Boards of education are required to submit annual PreK program reports and assessment and evaluation plans.

a) Funding Formula and Rates

PreK funding is calculated based on the number of ministry designated programs and classrooms within a school division using the following allocation formula:

PreK Funding	=	Program Funding	+	Coordination Funding	+	Interim Transportation Funding	+	New Classroom Development Funding*
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* New Classroom Development Funding will be allocated for new programs requiring new classrooms in 2013-14 once program locations have been determined.

The following table provides a summary of factors and rates used in the calculation:

2013-14 Factors/Rates	
Program Funding Teacher - Salary and Benefits (0.5 FTE) Associate - Salary and Benefits (0.5 FTE) Professional Learning Supplies, Materials & Miscellaneous Family Engagement Nutrition	\$61,008 per program
Coordination Funding Addresses the costs of coordinating PreK programs	\$5,046 per first four classrooms, and \$1,615 per additional classroom
Interim Transportation Funding Programs established in 2012-13 or later (Programs established prior to 2012-13 receive PreK transportation funding within the transportation operations funding component)	\$5,046 per program
New Classroom Development Funding = Furniture & Equipment + Preparation of an early learning environment + Coordination of new classrooms	\$26,241 per new classroom = \$15,139 per new classroom + \$ 7,065 per new classroom + \$ 4,037 per new classroom

b) Data and Sources used in Funding Calculation

Data	Source
Designated PreK programs and number of classrooms	Ministry of Education, Early Years Branch, Early Years Planning Education and Evaluation Unit via School Divisions
New designated PreK programs and number of classrooms	Ministry of Education, Early Years Branch, Early Years Planning Education and Evaluation Unit via School Divisions
PreK Annual Report	School Divisions
PreK Enrolment	School Divisions via Student Data System – Ministry of Education
Early Development Instrument results*	Ministry of Education, Early Years Branch
Community Risk Indicators*	Statistics Canada – assessed by Ministry of Education, Early Years Branch
Classroom space availability*	School Divisions and Ministry of Education, Infrastructure Branch

* Only required for new program allocations.

6. TRANSPORTATION

The transportation component allocates funding to boards of education for transportation operations and school bus renewal. The transportation operations subcomponent reflects school division operating costs associated with the transportation of students. The school bus renewal subcomponent allocates funding for the purchase and/or lease of school buses.

6.1 TRANSPORTATION OPERATIONS

Transportation operations funding is based on school divisions' past operating expenses related to student transportation with adjustment factors to account for changes in annual cost recognition. These operating expenses include: transportation salaries and benefits, supplies and services, non-capital furniture and equipment, building operating expenses (related to transportation facilities), communications, travel, professional development, contracted pupil transportation, and the amortization of tangible capital assets related to student transportation, excluding the amortization of school buses which is addressed in the school bus renewal subcomponent. Transportation fees (e.g. fees paid to other school divisions) are also recognized as operating expenses.

Transportation revenues (e.g. fees received from other school divisions) will be deducted from transportation operating expenses. This will ensure that boards of education do not receive a duplication of funding from both the ministry and other sources (e.g. other school divisions), where transportation agreements exist. Transportation operating expenses and revenues from Student Transportation, Complementary Services, External Services, and Tuition and Other Related Fees are recognized.

Total provincial funding allocated for transportation operations in 2013-14 is \$112.9M, or 6.37% of the total provincial funding recognition.

a) Funding Formula and Rates

Transportation operations funding is calculated using the following allocation formula:

Transportation Operations Funding	=	Past Transportation Expenses	×	Redistribution Factor*	×	Enrolment Factor	×	Adjustment Factors (2013-14)
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* The redistribution factor redistributes \$1.9M proportionally, ensuring that transportation operations funding does not decline year over year due to the change in calculating past transportation expenses.

Past transportation expenses are calculated using the following formula:

Past Transportation Expenses	=	$\frac{1}{2}$	(2011-12 Budgeted Expenses + 2011-12 Actual Expenses)	×	Adjustment Factors (2012-13)
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The following table provides a summary of the factors and rates used in the calculation:

2013-14 Factors/Rates	
Past Transportation Expenses Contracted transportation* Salaries and benefits Fuel Other	<i>Applicable to all expenses:</i> \$ (2011-12 Approved Final Budget) \$ (2011-12 Audited Financial Statements)
Adjustment Factors (2012-13)** Contracted transportation Salaries and benefits Fuel costs Other costs	1 + 0.934% 1 + 0.934% 1 + 0.934% 1 + 0.934%
Redistribution Factor	1 + 1.756%
Enrolment Factor	1 + % enrolment increase (K-12 student FTEs from 2011-12 to 2012-13)
Adjustment Factors (2013-14) Contracted transportation Salaries and benefits Fuel costs Other costs	1 + 0.916% 1 + 1.500% 1 + 0.000% 1 + 0.000%

* Contracted transportation includes transportation fee expenditures minus transportation fee revenues.

** The same adjustment (inflation) factor of 0.934% has been applied as for 2012-13 funding.

b) Data and Sources Used in Funding Calculation

Data	Source
2011-12 Approved Final Budgets	School Divisions
2011-12 Audited Financial Statements	School Divisions
FTE Enrolment for Saskatchewan and non-Saskatchewan K-12 students	School Divisions via Student Data System – Ministry of Education

6.2 SCHOOL BUS RENEWAL

The school bus renewal subcomponent allocates funding to renew school division owned bus fleets. The subcomponent provides funding to boards of education to implement their school bus renewal schedules as defined by their current fleet profile and their transportation policies. This subcomponent allocates consistent annual funding, while providing boards of education with the autonomy to renew their fleet according to their local needs.

Total provincial funding allocated for bus renewal in 2013-14 is \$11.8M, or 0.67% of the total provincial funding recognition. Funding for 2013-14 is based on the 2012-13 school bus survey.

a) Funding Formula and Rates

School bus renewal funding is calculated using the following allocation formula:

School Bus Renewal Funding	=	Number of Owned Active School Buses	×	Average Replacement Cost by Bus Size Bus Replacement Cycle
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The following table provides a summary of the factors and rates used in the calculation:

2013-14 Factors/Rates	
Average Bus Cost: up to 29 passenger	\$ 61,551
Average Bus Cost: 30-39 passenger	\$ 80,061
Average Bus Cost: 40-49 passenger	\$ 81,677
Average Bus Cost: 50-59 passenger	\$ 84,312
Average Bus Cost: 60-69 passenger	\$ 84,312
Average Bus Cost: 70-79 passenger	\$ 94,841
Average Bus Cost: 80+ passenger	\$103,814
Wheel chair lift (additional)	\$ 6,056
Bus Replacement Cycle	10 years

b) Data and Sources Used in Funding Calculation

Data	Source
Number of Owned Active Buses	School Divisions - Annual School Bus Survey
Average Bus Cost	School Divisions - Annual School Bus Survey
Bus Replacement Cycle	School Divisions - Annual School Bus Survey

7. TUITION FEE EXPENSE

The tuition fee expense component allocates funding to boards of education to address fees typically charged for Saskatchewan students attending a school outside the provincial public education system (OPPEs). Examples include attendance at on-reserve schools, specialized schools within Saskatchewan and schools outside of Saskatchewan.

This component does not provide funding for tuition fees charged or received between Saskatchewan school divisions. Tuition agreements between school divisions can continue as a program delivery choice, but will not be considered by the funding model.

Total provincial funding allocated for tuition fee expenditures in 2013-14 is \$5.8M, or 0.32% of the total provincial funding recognition.

a) Funding Formula and Rates

Tuition fee expenses are calculated for each school division using the following formula:

Tuition Fee Expense	=	Number of Students Attending OPPEs Schools	×	Regulation 20 Tuition Fee Rate
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The method for determining the Regulation 20 tuition fee rate is prescribed in *The Education Funding Regulations, 1986*. The tuition fee rate is calculated using the following formula:

Regulation 20 Tuition Fee Rate	=	(Net Expenses - Revenues)	÷	K-12 Enrolment FTEs
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Details of the Regulation 20 tuition fee rate formula can be found in Appendix K.

Enrolment used in the calculation is the full-time equivalent (FTE) for Saskatchewan and non-Saskatchewan K-12 students including home based students as of September 30, 2012. Students aged 22 and older and students attending associate schools are excluded. Weights applied to this enrolment are as follows:

Enrolment	FTE Weight Factor
Kindergarten	0.5
Grade 1-12	1.0

There is currently some inconsistency across the province regarding which financial year and enrolment year are used to determine tuition fees. The ministry's interpretation of Regulation 20 is that for the 2013-14 school year, a school division will use their 2013-14 budget and their 2013-14 enrolment to determine the tuition rate. This may create a difference between the rate used in the model and the rate used by a school division in 2013-14. The ministry will continue to consider this timing difference through the ongoing review of the model.

b) Data and Sources used in Funding Calculation

Data	Source
School Division 2012-13 approved budgets	Final Budget data provided by School Divisions, Ministry of Education
Prekindergarten expenses and recovery costs	School Divisions, where provided; alternatively, an estimate was used
FTE Enrolment for Saskatchewan and non-Saskatchewan K-12 students	School Divisions via Student Data System (SDS), Ministry of Education
Number of OPPEs students	Non-Instructional Personnel and Administration (NIPA) web application, Ministry of Education

8. CURRENT ENROLMENT

In 2013-14, the ministry is introducing a new method of allocating funding based on current-year enrolments, rather than prior-year enrolments.

The current enrolment component calculation for 2013-14 uses September 30, 2013 preliminary enrolment projections provided to the ministry by school divisions. For this component, school division funding using September 30, 2012 enrolments is first calculated. School division September 30, 2013 enrolment projections are then applied to the funding model using the same calculations and rates utilized for September 30, 2012: only the enrolments change. The difference between the two calculations represents the total current enrolment funding amount.

The current enrolment calculation results in school division preliminary funding allocations for this component. Although the preliminary current enrolment allocations are announced at budget, they are estimates only and are subject to change based on September 30, 2013 actual enrolments.

Funding allocations for current-year enrolments will not be paid out until actual September 30, 2013 enrolments are known. School division funding for this component will be adjusted up or down to reflect actuals once September 30, 2013 enrolments have been collected, verified, and finalized by the ministry. Funding for school divisions that do not experience enrolment growth at the division level will be capped at September 30, 2012 enrolment levels for 2013-14.

Total provincial funding allocated for current enrolment in 2013-14 is \$22.9M, or 1.29% of the total provincial funding recognition.

a) Funding Formula and Rates

Enrolment used in the calculation is the full-time equivalent (FTE) for Saskatchewan and non-Saskatchewan PreK-12 students including home based students using September 30, 2013 school division preliminary enrolment projections. Students aged 22 and older are excluded. Weights applied to this enrolment are as follows:

Enrolment	FTE Weight Factor
Prekindergarten	0.5
Kindergarten	0.5
Grade 1-12	1.0
Home Based	
Kindergarten	0.25
Grade 1-12	0.5

b) Data and Sources used in Funding Calculation

Data	Source
September 30, 2013 FTE Enrolment for Saskatchewan and non-Saskatchewan PreK-12 students	School Division Preliminary Enrolment Projections provided to the Ministry of Education

9. ASSOCIATE SCHOOLS

The associate schools component will allocate funding to boards of education for the operation of associate schools with which they have a contractual agreement. Associate school funding does not provide for capital expenditures.

Total provincial funding allocated for associate schools in 2013-14 is \$17.8M, or 1.00% of the total provincial funding recognition.

This funding is conditional and cannot be used for any other type of program or initiative. Boards of education must use this funding to support their associate schools through a funding transfer and/or provision of services.

Students in associate schools are also included in the “students requiring intensive supports” factor of the supports for learning subcomponent.

a) Funding Formula and Rates

Funding for associate schools will be calculated at 80% of the provincial average per-student amount using the following allocation formula:

Associate School Funding	=	Provincial Average Per-Student Amount	×	80%	×	Associate School Enrolment
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The following table provides a summary of factors and rates used in the calculation:

2013-14 Factors/Rates	
Total Provincial Funding + Education Tax (000s) ¹	1,753,765
2012 Provincial Enrolment ²	160,586
Provincial Per-Student Amount	10,921
Associate School Funding Rate	80%
Associate School Funding Per-Student Amount	8,738

1. 2013-14 school division fiscal year (before current enrolment).
2. PreK-12 FTE funded enrolment.

b) Data and Sources used in Funding Calculation

Data	Source
FTE Enrolments for K-12 students	School Divisions via Student Data System (SDS), Ministry of Education
Estimated Education Property Tax Revenue	Ministry of Government Relations and Ministry of Finance

10. DEBT REPAYMENT

The debt repayment component allocates funding to boards of education in order to provide for principal and interest payments associated with eligible ministry-approved borrowing. It represents the contribution toward long-term debt interest and principal repayment costs that the board of education makes out of operating revenue or accumulated surpluses. The debt and principal repayment amounts addressed by this component are allocated for the current fiscal year only and do not serve as a commitment to funding over the life of the debt. Funding for future years' principal and interest amounts will be considered on an annual basis. The majority of eligible borrowing recognized through this component relates to ministry-approved capital projects (major capital and block projects).

Total provincial funding allocated for debt repayment in 2013-14 is \$11.70M or 0.66% of the total provincial funding recognition.

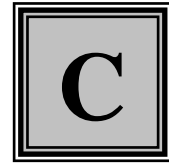
a) Funding Formula and Rates

N/A

b) Data and Sources used in Funding Calculation

Data	Source
Debt Repayment Principal and Interest	School Divisions' audited financial statements and budget submissions

PREK-12 FUNDING DISTRIBUTION MODEL



REVENUE COMPONENTS

EDUCATION OPERATING GRANT REVENUE COMPONENTS

Education property tax, Treaty Land Entitlement and tuition fee revenues will reduce the operating funding paid to boards of education. Education operating funding is calculated by subtracting the sum of the revenue components from the sum of the expenditure components.

1. PROPERTY TAX

Operating funding payable to boards of education will be reduced by an estimate of education property tax revenue. Education property tax revenue is calculated by multiplying the taxable assessment in each property class by the applicable provincial mill rate. Mill rates are applied to residential, agricultural, commercial/industrial and resource properties.

In accordance with *The Education Act, 1995*, the Lieutenant Governor in Council will determine the rate to be levied with respect to each school division and each property class for each taxation year.

Minority faith boards of education have the constitutional right to levy different mill rates from members of the minority faith. The rates must be in the same proportion by property class as government mill rates. If a board levies different mill rates, their funding allocation will be adjusted to ensure that their total budget remains as approved by the minister.

The recognized revenue for Treaty Land Entitlements will be included in property tax revenue.

1.1 TAXABLE ASSESSMENT

Boards of education receive education property tax revenue from the ratepayers within their boundaries. Municipalities collect education property taxes from ratepayers and remit the revenue to boards of education.

Estimated taxable assessments for each school division are provided to the ministry by the Ministry of Government Relations. Estimated property tax revenues are calculated by the Ministry of Finance using assessment values and annual mill rates.

The estimated property tax revenues are used in the calculation of school division operating funding. The ministry intends to reconcile the provincial funding amount once the actual collections for property tax revenue are known. This typically takes place the following fiscal year.

a) Funding Formula and Rates

N/A

b) Data and Sources used in Calculation

Data	Source
Estimated Property Assessments	Ministry of Government Relations
Estimated Education Property Tax Revenues Education Mill Rates by Class	Ministry of Finance

1.2 GRANTS IN LIEU OF TAXES

The Government of Saskatchewan and the Government of Canada pays grants in lieu of taxes to boards of education for government-owned property.

Estimated assessments for government-owned property within each school division are provided to the ministry by the Ministry of Government Relations. Estimated revenues for grants in lieu of taxes are calculated by the Ministry of Finance using assessment values and annual mill rates.

Grant-in-lieu revenue is reconciled with education property tax revenue. The ministry intends to reconcile the provincial funding amount once the actual collections for property tax revenue are known. This typically takes place the following fiscal year.

a) Funding Formula and Rates

N/A

b) Data and Sources used in Calculation

Data	Source
Estimated Grants-in-Lieu Assessments	Ministry of Government Relations
Estimated Grants-in-Lieu Revenues Education Mill Rates by Class	Ministry of Finance

2. TUITION FEE REVENUE

The tuition fee revenue component will adjust overall funding to a board of education to address tuition fee revenues for non-resident students. These students include federal students (for whom tuition typically flows from the federal ministry of Aboriginal Affairs and Northern Development Canada or from First Nations Bands), non-reciprocal foreign exchange students, foreign tuition students and other students who are not residents of Saskatchewan.

This component does not provide funding for tuition fees charged or received between Saskatchewan school divisions. Tuition agreements between school divisions can continue as a school division program delivery choice, but will not be considered by the funding model.

Total provincial funding adjustment for tuition fee revenue in 2013-14 is \$43.8M.

a) Funding Formula and Rates

Tuition fee revenue will be calculated for each school division using the following formula:

Tuition Fee Revenue	=	Number of Non-Resident Students	×	Regulation 20 Tuition Fee Rate
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The method for determining the Regulation 20 tuition fee rate is prescribed in *The Education Funding Regulations, 1986*. The tuition fee rate is calculated using the following formula:

Regulation 20 Tuition Fee Rate	=	(Net Expenses - Revenues)	÷	K-12 Enrolment FTEs
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Details of the Regulation 20 tuition fee rate formula can be found in Appendix K.

Enrolment used in the calculation is the full-time equivalent (FTE) for Saskatchewan and non-Saskatchewan K-12 students including home based students as of September 30, 2012. Students aged 22 and older and students attending associate schools are excluded. Weights applied to this enrolment are as follows:

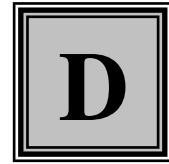
Enrolment	FTE Weight Factor
Kindergarten	0.5
Grade 1-12	1.0

There is currently some inconsistency across the province regarding which financial year and enrolment year are used to determine tuition fees. The ministry's interpretation of Regulation 20 is that for the 2013-14 school year, a school division will use their 2013-14 budget and their 2013-14 enrolment to determine the tuition rate. This may create a difference between the rate used in the model and the rate used by a school division in 2013-14. The ministry will continue to consider this timing difference through the ongoing review of the model.

b) Data and Sources used in Funding Calculation

Data	Source
School Division 2012-13 approved budgets	Final Budget data provided by School Divisions, Ministry of Education
Prekindergarten expenses and recovery costs	School Divisions, where provided; alternatively, an estimate was used
FTE Enrolment for Saskatchewan and non-Saskatchewan K-12 students	School Divisions via Student Data System (SDS), Ministry of Education
Number of non-resident students	School Divisions via Student Data System (SDS) and the Non-Instructional Personnel and Administration (NIPA) web application, Ministry of Education

PREK-12 FUNDING DISTRIBUTION MODEL



OTHER FUNDED ITEMS

1. HISTORICAL HIGH SCHOOLS

The funding model funds students based on where they attend an educational institution. Boards of education are not allocated funds for students living in their jurisdiction who choose to attend Historical High Schools (HHS). The intent of this funding method is to increase both transparency and equity, and to simplify the process of tuition transfers between boards of education and HHS.

The ministry provides funding for all eligible students directly to the HHS and funding is provided on a per-student basis based on a proportion of the provincial per-student average. This funding is provided outside of the PreK-12 Funding Distribution Model.

Total provincial funding allocated to HHS in the 2013-14 school year is approximately \$5.0M. Funding amounts will be adjusted in fall 2013 once actual enrolments are known.

a) Funding Formula and Rates

A provincial per student rate has been calculated and will be tied to provincial funding levels for each HHS student. The HHS funding amount is based on the provincial per-student amount and then prorated at 70 percent. The per-student rate is calculated as follows:

2013-14 Factors/Rates	
Total Provincial Funding + Education Tax (000s) ¹	1,753,765
2012 Provincial Enrolment ²	160,586
Provincial Per-Student Amount	10,921
Historical High Percentage	70%
Historical High Per-Student Rate	7,645

1. 2013-14 school division fiscal year (before current enrolment).
2. PreK-12 FTE funded enrolment.

b) Data and Sources used in Funding Calculation

Data	Source
Number of students attending Historical High Schools that are residents of other school divisions	School Divisions - Non-Instruction Personnel & Administration web application (NIPA)
FTE Enrolments for K-12 students	School Divisions via Student Data System (SDS), Ministry of Education
Total Provincial Education Operating Funding	Ministry of Education, Education Funding Branch
Estimated Education Property Tax Revenue	Ministry of Government Relations and Ministry of Finance

2. TRANSITION ASSISTANCE

The implementation of the funding model in 2012-13 created shifts in board of education funding allocations as historical funding inequities were addressed. A transition period was required to allow funding shifts to be implemented at a rate that enables boards of education to adjust to new funding levels in a manageable timeframe.

The ministry anticipates a transition period of two to four years will allow those boards of education that are experiencing a funding decrease to have sufficient time to effectively manage the change and develop successful cost reduction strategies. The 2013-14 fiscal year is the second year of this transition.

An additional \$10.0M was provided to boards of education for transition assistance in 2012-13; this funding is not available in 2013-14. All transition adjustments in 2013-14 are internal re-allocations between school divisions. Transition adjustments for 2013-14 ensure that no school division will experience a funding decrease of more than 5%.

3. SCHOOL CONSOLIDATION ASSISTANCE

The PreK-12 funding distribution model will provide school consolidation assistance where boards of education determine that a school will close or that multiple schools will be combined into a single school. Consolidation assistance will be based on the level of per-school recognition that the funding model provides in the final year that the school was in operation.

Funding recognition for school consolidation assistance will consider the following:

- the per-school rate in the administration component
- the per-school rate and per-school community council rate in the governance component
- the per-school rate in the instructional resources component
- the funded space of the school and the rates in the plant operation and maintenance component

The sum of these amounts will be the level of school consolidation assistance that the board of education is eligible to receive. The rates applied will be those rates stated in the funding manual during the last year the school was in operation. School consolidation assistance will be provided for three years after the school closure, in reduced amounts each year.

In the first school year after the closure, the board of education will be eligible for 100% of the school consolidation assistance recognition. In the second year after closure, the board will be eligible for 65% of the year one amount. In the third year after closure, the board will be eligible for 35% of the year one amount. No school consolidation assistance will be provided after the third year. Consolidation assistance funding is unconditional; however, it will be removed from the funding allocation if the school closure does not occur.

Where boards of education have passed the final motion for school closure by March 1st, school consolidation assistance will be determined and communicated in the budget day reports. Where boards of education pass the final motion for school closure between March 2nd and April 30th, school consolidation assistance will be determined in May of that year. There is no financial impact to the board of education if the date of the final motion is before or after budget day.

4. OTHER FUNDING ADJUSTMENTS

The Education Funding Branch will include other known adjustments in the 2013-14 budget. These adjustments are determined outside of the funding model and increase or decrease the total recognized funding for school divisions.

The funding adjustments included in the 2013-14 funding are as follows:

- an estimate for the provincial Microsoft Licensing Agreement that is paid on behalf of school divisions; this amount will be reconciled later in the year as actual amounts are known.
- an adjustment to recognize building lease costs for the Conseil des écoles fransaskoises for permanent board office space within a current school that is under construction.
- an adjustment of \$4.7M relating to interlocutory orders for the Conseil des écoles fransaskoises regarding ongoing legal proceedings.

Funding adjustments will also be done throughout the year for substitute teacher costs for Internship Seminars, Supplemental Employment Benefits Plan payments, and any other amounts pertaining to a Minister directive that occurs subsequent to budget day. Adjustment requests are to be forwarded to the following email address: effreimbursements@gov.sk.ca.

PREK-12 FUNDING DISTRIBUTION MODEL



APPENDICES

Appendix A

Funding Distribution Model Guiding Principles

Adhering to the principles in the distribution and allocation of funding is the mutual responsibility of the ministry and boards of education. These principles are not mutually exclusive, but rather are inter-dependent. They support the creation of a funding distribution model that reflects the costs of providing programs and services and recognizes cost differences amongst boards of education in providing programs and services.

The principles apply to *how* the ministry will *distribute* funds to boards of education and *how* boards of education will *allocate* funds provided to them. The ministry and boards of education are accountable for their respective decisions and have the responsibility to report to the public on how funds are used and the results that are achieved. The ministry and boards of education have committed to working together in their planning and problem-solving processes.

The following guiding principles have served as a basis of reasoning and action to help inform and expedite decision making regarding the distribution of provincial funds to boards of education.

Principle	Funding Model
Mutual Responsibility: The ministry and boards of education will be guided by sustainable programs and services that support the broad range of factors required for student achievement.	<p>The funding model is unique to Saskatchewan and provides a balance between provincial responsibility and direction, and board of education autonomy.</p> <p>The annual overall funding allocation (“size of the pie”) is determined through government’s budget process. However, the model distributes funding in an unconditional way so boards of education have the authority to focus resources where needed to support provincial priorities and local needs.</p>
Accountability: The ministry and boards of education will maintain a respectful collaborative working relationship, and ensure that the principles are reflected in their actions and decisions and demonstrate their responsibility to stakeholders and the public.	<p>The ministry and boards of education are accountable for their respective decisions and have the responsibility to report to the public on how funds are used and the results that are achieved. Using the chart of accounts (COA) as the framework of the funding model supports demonstration of</p>

	<p>this accountability by the ministry for allocation among boards of education and accountability for program and service delivery expenditures by boards of education.</p>
<p>Transparency: The ministry and boards of education will make decisions that are supported by evidence-based written policies that are consistently applied and easily understood.</p>	<p>The formulas within each component of the funding model are clear and easily understood. The ministry’s Funding Manual and written policies identify rates and rationale of each formula within a component used to distribute funding. This allows for consistency amongst boards of education.</p> <p>The COA structure supports the transparency of ministry funding allocation among boards and boards of education expenditures among priority areas.</p>
<p>Equity: The ministry and boards of education will make decisions that support all students in reaching their full potential.</p>	<p>The distribution model recognizes cost differences amongst boards of education in providing programs and services. The formulas within each component of the funding model consider the cost drivers for delivery of education programs and services. Boards of education continue to have the authority to allocate resources among most cost areas and among schools to meet provincial priorities and student needs.</p>
<p>Stability: The ministry and the boards of education will make decisions that endeavour to provide the flexibility to deal with periods of economic stability, growth and decline.</p>	<p>The distribution formulas within each component of the model provide predictability and scalability, which will allow boards of education to budget and plan for the future.</p>

Appendix B

List of School Divisions

Public School Divisions	Enrolment FTEs PreK-12 @ September 30, 2012	Enrolment FTEs K-12 @ September 30, 2012
Chinook SD 211	5,781.50	5,747.00
Creighton SD 111	443.00	427.00
Good Spirit SD 204	5,821.50	5,747.00
Horizon SD 205	6,057.25	6,014.25
Ile-a-la-Crosse SD 112	382.00	364.00
Living Sky SD 202	5,240.75	5,168.25
Lloydminster SD 99	3,729.00	3,707.00
North East SD 200	4,765.50	4,705.50
Northern Lights SD 113	3,995.25	3,892.25
Northwest SD 200	4,558.25	4,488.25
Prairie South SD 210	5,832.25	5,769.25
Prairie Spirit SD 206	9,423.00	9,326.50
Prairie Valley SD 208	7,803.00	7,731.50
Regina SD 4	18,586.75	18,323.75
Saskatchewan Rivers SD 119	8,198.75	8,031.75
Saskatoon SD 13	20,179.00	19,942.50
South East Cornerstone SD 209	7,827.75	7,762.75
Sun West SD 207	4,307.25	4,277.75
Separate School Divisions		
Christ the Teacher RCSSD 212	1,618.50	1,581.00
Englefeld PSSD 132	86.50	86.50
Holy Family RCSSD 140	1,018.50	998.00
Holy Trinity RCSSD 22	2,016.50	1,978.00
Light of Christ RCSSD 16	1,976.00	1,929.50
Lloydminster RCSSD 89	2,006.00	1,988.00
Prince Albert RCSSD 6	2,753.50	2,682.00
Regina RCSSD 81	9,653.25	9,501.25
St. Paul's RCSSD 20	15,156.50	14,957.50
Francophone School Division		
Conseil des écoles fransaskoises 310	1,368.50	1,368.50
Provincial Total Enrolment FTEs	160,585.50	158,496.50

Note: Student enrolment numbers do not include Associate Schools.

Appendix C

List of Immersion Schools

As of September 30, 2012 there were 68 immersion schools; 64 offered French immersion, three offered Cree immersion and two offered Ukrainian immersion programming (one of these also offered French immersion, and therefore does not represent an additional school). In order to receive recognition, a school must provide language immersion programming for greater than 50% of instructional time.

French Immersion		
School Division	School Name	Immersion Program Enrolment FTEs K-12
Chinook SD 211	Fairview Middle Years School	40.0
	Oman School	143.0
	Swift Current Comprehensive High School	51.0
Christ the Teacher RCSSD 212	Sacred Heart High School	46.0
	St. Henry's Junior School	36.0
	St. Henry's Senior School	19.0
	St. Michael's School	137.0
Holy Family RCSSD 140	Sacred Heart Elementary/École Sacré Coeur	106.0
Holy Trinity RCSSD 22	St. Margaret School	204.0
	Vanier Collegiate	48.0
Light of Christ RCSSD 16	École Monseigneur Blaise Morand	294.5
	John Paul II Collegiate	109.0
Lloydminster RCSSD 89	École St. Thomas Elementary	348.0
	Holy Rosary High School	103.0
North East SD 200	Arborfield School	5.0
Northern Lights SD 113	Churchill Community High School	40.0
	Pre-Cam Community School	93.5
Northwest SD 203	Gateway Elementary School	11.0
	Lakeview Elementary School	57.5
Prairie South SD 210	Central Collegiate	42.0
	Gravelbourg Elementary School	74.0
	Gravelbourg High School	37.0
	Palliser Heights School	191.5
Prairie Valley SD 208	White City School	60.5
Prince Albert RCSSD 6	École St. Anne School	190.0
	Holy Cross School	356.0
	St. Mary High	139.0

Regina RCSSD 81	Archbishop M.C. O'Neill High School	166.0
	Dr. Martin LeBoldus High School	223.0
	École St. Pius X	367.0
	St. Andrew School	329.0
	St. Angela Merici School	319.0
	St. Mary School	379.0
Regina SD 4	Campbell Collegiate	233.0
	Centennial School	189.5
	Connaught Community School	136.0
	Elsie Mironuck School	273.0
	Massey School	346.0
	Thom Collegiate	84.0
	W.S. Hawrylak School	273.0
	Wilfrid Walker School	297.0
Saskatchewan Rivers SD 119	Carlton Comprehensive High School	54.0
	Debden School	98.0
	Vickers School	318.5
Saskatoon SD 13	Alvin Buckwold School	45.5
	College Park School	258.0
	Henry Kelsey School	279.5
	Lakeview School	324.5
	Marion M. Graham Collegiate	87.0
	River Heights School	195.0
	Tommy Douglas Collegiate	44.0
	Victoria School	224.0
	Walter Murray Collegiate	151.0
South East Cornerstone SD 209	Estevan Comprehensive	17.0
St. Paul's RCSSD 20	Bethlehem Catholic High School	119.0
	Bishop James Mahoney High School	76.0
	Cardinal Leger School	347.5
	Holy Cross High School	124.0
	Saskatoon French School	272.0
	Sister O'Brien School	217.0
	St. Gerard School	422.0
	St. Joseph High School	90.0
	St. Matthew School	398.5
	St. Paul School	128.0

Cree Immersion		
Northern Lights SD 113	Charlebois Community School	70.5
Saskatoon SD 13	Confederation Park Community School	113.5
St. Paul's RCSSD 20	St. Frances School	141.5
Ukrainian Immersion		
St. Paul's RCSSD 20	Bethlehem Catholic High School	21.0
	Bishop Filevich School	194.5

Appendix D

List of Hutterian Schools

As of September 30, 2012 there were 67 Hutterian Schools.

School Division Name	School Name	Enrolment PreK-12 FTEs	Enrolment K-12 FTEs
Chinook SD 211	Abbey Hutterite School	10.50	10.50
	Bone Creek Hutterite	13.00	13.00
	Box Elder Hutterite School	21.50	21.50
	Butte Hutterite School	10.00	10.00
	Capeland Hutterite School	34.00	34.00
	Carmichael Hutterite School	26.50	26.50
	Creston Bench Hutterian School	33.50	33.50
	Cypress Hutterite School	28.50	28.50
	Downie Lake Hutterite School	8.50	8.50
	Earview Hutterian School	13.00	13.00
	East Fairwell Hutterian School	28.50	28.50
	Estuary Hutterite School	34.50	34.50
	Friesen Hutterite School	10.00	10.00
	Garden Plane Colony School	25.50	25.50
	Grassy Hill Hutterite School	16.00	16.00
	Haven Hutterite School	26.00	26.00
	Hulbert Hutterite School	16.50	16.50
	McMahon Colony School	10.00	10.00
	Norfolk Hutterite School	23.50	23.50
	Pelletier Hill Hutterite School	33.00	33.00
	Pennant Colony School	13.00	13.00
	Ruskin Hutterian School	7.00	7.00
	Sand Lake Hutterite Elementary	16.00	16.00
	Spring Creek Hutterite School	20.50	20.50
	Spring Lake Hutterite School	15.50	15.50
	Webb Hutterite School	28.00	28.00
	Wheatland Hutterite School	19.00	19.00
	Wymark Hutterite School	13.00	13.00
Horizon SD 205	Lakeside Colony School	14.50	14.50
	Sask Central Hutterian School	10.00	10.00
Living Sky SD 202	Hillsvale Colony School	19.00	19.00
	Lakeview Colony School	25.50	25.50
	Scott Colony School	23.00	23.00
North East SD 200	Star City Colony School	17.00	17.00

Prairie South SD 210	Baildon Colony Hutterite School	8.00	8.00
	Belle Plaine Hutterite School	18.00	18.00
	Huron Hutterite Elementary	7.00	7.00
	Rose Valley Hutterite School	17.50	17.50
	Vanguard Hutterite School	17.00	17.00
Prairie Spirit SD 206	Eagle Creek Colony School	28.50	28.50
	Green Leaf Colony School	8.00	8.00
	Hillcrest Hutterite School	22.50	22.50
	Leask Hutterite Colony School	19.00	19.00
	Lost River Colony School	11.50	11.50
	Riverbend Hutterite Colony School	20.50	20.50
	Riverview Colony School	12.00	12.00
	Sunnydale Colony School	18.00	18.00
	Willow Park Colony School	23.00	23.00
Prairie Valley SD 208	Arm River Colony School	19.00	19.00
	Lajord Colony School	29.00	29.00
Saskatchewan Rivers SD 119	Winding River Colony School	4.50	4.50
Sun West SD 207	Beechy Hutterite School	15.00	15.00
	Big Rose Hutterite School	5.00	5.00
	Clear Springs Hutterite School	15.00	15.00
	Cleland Hutterite School	12.00	12.00
	Dinsmore Colony School	14.00	14.00
	Eatonia Hutterite School	28.00	28.00
	Glidden Hutterite School	21.00	21.00
	Goldenview Colony School	15.00	15.00
	Kyle Colony School	13.00	13.00
	McGee Colony School	12.00	12.00
	Milden Colony School	15.00	15.00
	Prairieland Hutterite School	18.00	18.00
	Smiley Hutterite School	26.00	26.00
	Springfield Hutterite School	9.00	9.00
	Springwater Hutterite Elementary	24.50	24.50
Valley Centre Hutterite School	6.00	6.00	

Appendix E

List of Small Schools of Necessity

As of September 30, 2012 there were 55 Small Schools of Necessity (SSONs). In order to receive recognition as an SSON, a school must be at least 40 km away from the nearest ‘like’ school and must have an average number of pupils per grade of 14 or less. ‘Like’ schools are operated by the same board of education and have similar grade offerings. SSONs are identified by the Education Funding Branch using current enrolment counts and standard distance measurements (data source: Ministry of Highways and Infrastructure).

School Division Name	School Name	Enrolment PreK-12 FTEs	Enrolment K-12 FTEs
Chinook SD 211	Burstall School	47.0	47.0
	Consul School	60.0	60.0
	Fox Valley School	129.0	129.0
	Frontier School	145.5	145.5
	Hodgeville School	70.5	70.5
	Val Marie School	31.0	31.0
Christ the Teacher RCSSD 212	St. Theodore School	30.0	30.0
Conseil des écoles fransaskoises 310	École Beau Soleil	28.5	28.5
	École Boréale	14.0	14.0
	École de Bellegarde	76.0	76.0
	École Ducharme	65.5	65.5
	École Notre-Dame-des-Vertus	49.0	49.0
	École Père Mercure	38.5	38.5
	École Providence	94.5	94.5
	École Sans-frontières	25.5	25.5
	École secondaire Collège Mathieu	25.0	25.0
	École St-Isidore de Bellevue	93.0	93.0
École Valois	121.5	121.5	
Engelfeld PSSD 132	Engelfeld School	86.5	86.5
Good Spirit SD 204	Invermay School	109.0	109.0
Holy Family RCSSD 140	St. Augustine School (Wilcox)	42.5	42.5
Holy Trinity RCSSD 22	Christ the King School	48.5	48.5
Horizon SD 205	Ituna School	177.0	177.0
	Schell School	74.5	74.5
Light of Christ RCSSD 16	Rivier Elementary School	77.0	77.0

Living Sky SD 202	Cando Community School	130.5	123.5
	Hafford Central School	168.5	168.5
	Maymont Central School	138.0	138.0
	Medstead Central School	142.0	142.0
Northern Lights SD 113	Ben McIntyre School	13.0	13.0
	Kiskahikan School	32.0	32.0
	Ospwakun Sepe School	15.0	15.0
	Sasdaze School	7.5	7.5
	St. George's Hill School	19.5	19.5
	St. Pascal School	87.0	79.0
	Stony Rapids School	53.5	53.5
	Timber Bay School	33.5	33.5
Northwest SD 203	Glaslyn Central School	111.0	111.0
	Goodsoil Central School	117.5	117.5
Prairie South SD 210	Bengough School	106.5	106.5
	Chaplin School	55.0	55.0
	Craik School	96.5	96.5
Prairie Valley SD 208	Kelliher School	142.0	142.0
South East Cornerstone SD 209	Gladmar Regional School	112.5	112.5
	Lyndale School	23.0	23.0
St. Paul's RCSSD 20	St. Alphonse Elementary	10.5	10.5
	St. Gabriel's Separate School	121.0	121.0
Sun West SD 207	D'Arcy Elementary School	31.0	31.0
	Dinsmore Composite School	113.5	113.5
	Eaton School	123.0	123.0
	Elrose Composite School	95.0	95.0
	Kyle Composite School	69.5	69.5
	Loreburn Central School	97.0	97.0
	North West Central School	141.0	141.0
	Westcliffe Composite School	102.5	102.5

Appendix F

List of Comprehensive Schools

The comprehensive school list reflects the schools identified in the report “*Comprehensive Education: A Challenge for Saskatchewan*” prepared by the Ministry of Education in 1987. This report recognized 16 schools in the province as comprehensive high schools. Recognition of these schools was based, not on the type of instructional programs offered, but on the schools which were constructed under the federal-provincial agreement of 1960. These schools have a common design and have a larger amount of square footage per student than other schools.

Comprehensive schools are treated differently in the plant operation and maintenance component only.

Comprehensive Schools		
School Division	School Name	Enrolment FTEs K-12
Chinook SD 211	Swift Current Comprehensive High School	965.0
Good Spirit SD 204	Melville Comprehensive High School	435.0
	Yorkton Regional High School	784.0
Living Sky SD 202	North Battleford Comprehensive High School	754.0
Lloydminster SD 99	Lloydminster Comprehensive High School	892.0
North East SD 200	L.P. Miller Comprehensive High School	467.0
	Melfort & Unit Comprehensive High School	647.0
Prairie South SD 210	Albert E. Peacock Collegiate	707.0
Regina RCSSD 81	Miller Comprehensive High School	645.0
Regina SD 4	Balfour Collegiate	1,049.0
	Campbell Collegiate	1,483.0
Saskatchewan Rivers SD 119	Carlton Comprehensive High School	1,914.0
Saskatoon SD 13	Mount Royal Collegiate	801.0
	Walter Murray Collegiate	1,420.0
South East Cornerstone SD 209	Estevan Comprehensive High School	850.0
	Weyburn Comprehensive High School	558.0

Appendix G

List of Associate Schools

As of September 30, 2012 there were 10 associate schools. Associate schools are independent schools that have been established for faith-based reasons and have a contractual agreement with a board of education to operate in association with that board.

Associate Schools			
School Division	School Name	School Type	Enrolment FTEs K-12
Living Sky SD 202	Heritage Christian School	K-12	44.5
	Meadow Lake Christian Academy	K-12	23.5
Prairie South SD 210	Caronport High School	Gr 9-12	187.0
	Cornerstone Christian School	K-12	260.5
Prince Albert RCSSD 6	Rivier Academy	Gr 7-12	157.0
Regina SD 4	Harvest City Christian Academy	K-12	224.5
	Regina Christian School	K-12	324.0
	Regina Huda School	K-12	285.5
Saskatoon SD 13	Saskatoon Christian School	K-12	359.0
	Saskatoon Misbah School Inc.	K-9	169.5

Appendix H

List of Ministry Designated Prekindergarten Programs

There are 286 designated Prekindergarten (PreK) programs for which funding is allocated in 2013-14. The following list does not include new designated programs that will be established in 2013-14, as their locations have yet to be determined. Designated programs are those programs that have been selected by the ministry, in collaboration with boards of education, to receive conditional PreK funding.

School Division and total # of programs/ classrooms	School	Community	Programs
Chinook SD 211			
5 programs	Central	Swift Current	2
4 classrooms	Oman	Swift Current	1
	Shaunavon Public	Shaunavon	1
	Sidney Street	Maple Creek	1
Christ the Teacher RCSSD 212			
5 programs	St. Alphonsus	Yorkton	2
3 classrooms	St. Henry's Junior	Melville	1
	St. Mary's	Yorkton	2
Creighton SD 111			
2 programs	Creighton Community	Creighton	2
1 classroom			
Good Spirit SD 204			
11 programs	Canora Junior Elementary	Canora	1
7 classrooms	Columbia Elementary	Yorkton	2
	Davison	Melville	2
	Dr. Brass	Yorkton	2
	Hoffman	Langenburg	1
	Victoria	Kamsack	3
Holy Family RCSSD 140			
3 programs	St. Michael	Weyburn	1
3 classrooms	Sacred Heart	Estevan	1
	St. Mary's	Estevan	1
Holy Trinity RCSSD 22			
5 programs	Sacred Heart	Moose Jaw	2
3 classrooms	St. Agnes	Moose Jaw	2
	St. Patrick	Swift Current	1

Horizon SD 205			
6 programs	Humboldt Public	Humboldt	1
4 classrooms	Punnichy Elementary	Punnichy	2
	Wadena Elementary	Wadena	2
	Wynyard Elementary	Wynyard	1
Ile-a-la-Crosse SD 112			
3 programs	Rossignol Elementary	Ile-a-la-Crosse	3
1 classroom			
Light of Christ RCSSD 16			
6 programs	Holy Family	North Battleford	2
3 classrooms	Notre Dame	North Battleford	2
	St. Mary	North Battleford	2
Living Sky SD 202			
13 programs	Battleford Central Elem.	Battleford	1
8 classrooms	Cando Community	Cando	1
	Connaught Elementary	North Battleford	2
	Lawrence Elementary	North Battleford	2
	Macklin	Macklin	1
	McKitrick Community	North Battleford	2
	St. Vital	Battleford	2
	Unity Public	Unity	2
Lloydminster RCSSD 89			
2 programs	Father Gorman Community	Lloydminster	2
1 classroom			
Lloydminster SD 99			
3 programs	Jack Kemp	Lloydminster	3
2 classrooms			
North East SD 200			
8 programs	Brunswick Elementary	Melfort	1
7 classrooms	Central Park Elementary	Nipawin	3
	Maude Burke Elementary	Melfort	1
	Reynolds Central	Melfort	1
	Stewart Hawke Elementary	Hudson Bay	1
	Tisdale Elementary	Tisdale	1

Northern Lights SD 113			
13 programs 10 classrooms	Charlebois Community	Cumberland House	1
	Gordon Denny Community	Air Ronge	2
	Hector Thiboutot Community	Sandy Bay	1
	Jans Bay	Jans Bay	1
	La Loche Community	La Loche	2
	Minahik Waskahigan	Pine House Lake	1
	Pre-Cam Community	La Ronge	2
	St. Pascal	Green Lake	1
	Twin Lakes Community	Buffalo Narrows	1
	Valley View	Beauval	1
Northwest SD 203			
10 programs 7 classrooms	J.H. Moore Elementary	Lashburn	1
	Jubilee Elementary	Meadow Lake	2
	Lakeview Elementary	Meadow Lake	4
	Pierceland Central	Pierceland	1
	St. Walburg	St. Walburg	1
	Turtleford	Turtleford	1
Prairie South SD 210			
8 programs 6 classrooms	Assiniboia Seventh Avenue	Assiniboia	1
	Empire	Moose Jaw	2
	King George	Moose Jaw	1
	Prince Arthur Community	Moose Jaw	1
	Westmount	Moose Jaw	2
	William Grayson	Moose Jaw	1
Prairie Spirit SD 206			
12 programs 10 classrooms	Allan Composite	Allan	1
	Clavet Composite	Clavet	1
	Dundurn	Dundurn	1
	Leask Community	Leask	1
	Lord Asquith	Asquith	1
	Rosthern Elementary	Rosthern	1
	Stobart Elem. Community	Duck Lake	2
	Valley Manor Elementary	Martensville	1
	Venture Heights Elementary	Martensville	1
	Warman Elementary	Warman	2

Prairie Valley SD 208			
9 programs 7 classrooms	Balcarres	Balcarres	2
	Ft Qu'Appelle Elem. Comm.	Ft Qu'Appelle	2
	Grenfell Elementary	Grenfell	1
	Indian Head Elementary	Indian Head	1
	Lumsden Elementary	Lumsden	1
	Pilot Butte	Pilot Butte	1
	Whitewood	Whitewood	1
Prince Albert RCSSD 6			
10 programs 6 classrooms	St. Anne	Prince Albert	2
	St. Francis	Prince Albert	1
	St. John Community	Prince Albert	3
	St. Michael	Prince Albert	2
	W.F.A. Turgeon Catholic Community	Prince Albert	2
Regina RCSSD 81			
20 programs 15 classrooms	Deshaye Catholic	Regina	1
	Holy Rosary Community	Regina	1
	Sacred Heart Community	Regina	3
	St. Augustine Community	Regina	2
	St. Catherine	Regina	1
	St. Francis Community	Regina	2
	St. Jerome	Regina	1
	St. Joan of Arc	Regina	1
	St. Mary	Regina	2
	St. Matthew	Regina	1
	St. Michael Community	Regina	1
	St. Peter	Regina	1
	St. Theresa	Regina	2
St. Timothy	Regina	1	
Regina SD 4			
37 programs 24 classrooms	Albert	Regina	3
	Arcola	Regina	2
	Centennial	Regina	1
	Connaught Community	Regina	2
	Coronation Park	Regina	2
	Dr. George Ferguson	Regina	1
	Dr. L.M. Hanna	Regina	2
	Douglas Park	Regina	2
	Elsie Mironuck	Regina	2
	Glen Elm	Regina	1

	Grant Road	Regina	2
	Imperial Community	Regina	1
	Judge Bryant	Regina	2
	Kitchener	Regina	2
	Marion McVeety	Regina	1
	McDermid Community	Regina	1
	McLurg	Regina	2
	M.J. Coldwell	Regina	1
	Rosemont	Regina	1
	Thomson	Regina	2
	Walker	Regina	1
	Wascana Community	Regina	2
	W.H. Ford	Regina	1
Saskatchewan Rivers SD 119			
23 programs 15 classrooms	Canwood	Canwood	1
	John Diefenbaker	Prince Albert	2
	King George Community	Prince Albert	2
	Kinistino School	Kinistino	1
	Princess Margaret	Prince Albert	1
	Queen Mary Community	Prince Albert	4
	Riverside Community	Prince Albert	3
	St. Louis	St Louis	1
	Shellbrook Elementary	Shellbrook	1
	T.D. Michel Elementary	Big River	1
	Vincent Massey Community	Prince Albert	2
	Westview Community	Prince Albert	2
	W.J. Berezowski	Prince Albert	2
Saskatoon SD 13			
35 programs 19 classrooms	Caroline Robins	Saskatoon	2
	Caswell Community	Saskatoon	2
	Confederation Park Community	Saskatoon	3
	Fairhaven	Saskatoon	3
	Howard Coad	Saskatoon	2
	King George Community	Saskatoon	2
	Lester B. Pearson	Saskatoon	2
	Mayfair Community	Saskatoon	2
	Pleasant Hill Community	Saskatoon	4
	Princess Alexandra Community	Saskatoon	2
	Sutherland	Saskatoon	2

	Vincent Massey	Saskatoon	2
	Westmount	Saskatoon	3
	W.P. Bate Community	Saskatoon	4
South East Cornerstone SD 209			
8 programs	Arcola	Arcola	1
6 classrooms	Carlyle Elementary	Carlyle	1
	Haig	Weyburn	2
	MacLeod Elementary	Moosomin	1
	Oxbow Prairie Horizons	Oxbow	1
	Westview	Estevan	2
St. Paul's RCSSD 20			
25 programs	Bishop Klein	Saskatoon	4
15 classrooms	Bishop Roborecki	Saskatoon	3
	Father Vachon	Saskatoon	2
	St. Dominic	Humboldt	1
	St. Edward	Saskatoon	1
	St. Frances	Saskatoon	2
	St. John's	Saskatoon	2
	St. Maria Goretti	Saskatoon	2
	St. Mark	Saskatoon	3
	St. Mary Community	Saskatoon	4
	St. Michael	Saskatoon	1
Sun West SD 207			
4 programs	Biggar Central	Biggar	1
3 classrooms	Walter Aseltine	Rosetown	1
	Westberry	Kindersley	2
Total			286

Appendix I

List of Urban Centres

For 2013-14, 18 urban centres in Saskatchewan were identified. For the purpose of funding, an urban centre is defined as having a population of greater than 5,000; this is consistent with the definition of a city used by the Ministry of Government Relations.

Urban Centres		
School Division	Urban Centre	Total Population*
SE Cornerstone SD 209 Holy Family RCSSD 140	Estevan	12,444
Horizon SD 205 St. Paul's RCSSD 20	Humboldt	6,644
Sun West SD 207	Kindersley	5,321
Lloydminster SD 99 Lloydminster RCSSD 99	Lloydminster	11,873
Prairie Spirit SD 206	Martensville	8,230
Northwest SD 203	Meadow Lake	7,193
North East SD 200	Melfort	6,370
Good Spirit SD 204 Christ the Teacher RCSSD 212	Melville	5,031
Prairie South SD 210 Holy Trinity RCSSD 22	Moose Jaw	35,508
North East SD 200	Nipawin	5,566
Living Sky SD 202 Light of Christ RCSSD 16	North Battleford	16,010
Saskatchewan Rivers SD 119 Prince Albert RCSSD	Prince Albert	43,222
Regina SD 4 Regina RCSSD 81	Regina	207,429
Saskatoon SD 13 St. Paul's RCSSD 20	Saskatoon	236,512
Chinook SD 211 Holy Trinity RCSSD 22	Swift Current	17,365
Prairie Spirit SD 206	Warman	8,083
SE Cornerstone SD 209 Holy Family RCSSD 140	Weyburn	11,403
Good Spirit SD 204 Christ the Teacher RCSSD 212	Yorkton	18,427

* Source: SaskHealth Covered Population 2012

Appendix J

List of Historical High Schools

For 2013-14, there are four Historical High Schools. Enrolments are as of September 30, 2012.

School	Enrolment K-12 (Saskatchewan students only)
Athol Murray College of Notre Dame	162
Luther College High School	370
Luther Collegiate Bible Institute	40
Rosthern Junior College	67

Appendix K

Regulation 20 Tuition Fee Rate Calculation

The following table provides a summary of the budgeted financial items included and excluded from the calculation of tuition fees, with their Chart of Accounts codes.

A. Expenses
Governance – 10 Total
Administration – 11 Total
Instruction – 12 Total
Plant Operation and Maintenance – 13 Total
Other Expenses – 17 Total
Complementary Services Expenses – 21 Total

Tangible Capital Assets (TCA) amortization expenses are included in the expenditure categories above.

Less:

B. Expenses
Complementary Services Expenses – 21
Transportation Fees – 041
Transportation Salaries & Benefits – 125
Contracted Transportation & Allowance – 175
Tuition Fees – 040
Prekindergarten Expenses* – All Relevant Codes
Other Expenses – 17
Allowance for Uncollectible Taxes – 007
Loss on Disposal of Tangible Capital Assets – 180
Write Down of Tangible Capital Assets – 181

C. Revenues
Grants – 02
Federal Grants – 025 Total
Recovery Costs (e.g. federally funded programs)
Language Programs
Nursery School / Prekindergarten
Intensive Needs
Teacherages
Other

* If budgeted PreK costs were not reported, the ministry estimated PreK expenses based on funding allocations.

Regulation 20 Tuition Fee Rate	=	(A - B - C)	÷	K-12 Enrolment FTEs
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