



Education, Culture and Employment

2002-2003 School Funding Framework

**Section No. 2-015 to 2-022
Finance and Administration Manual
Education Boards**

<p style="text-align: center;">OVERVIEW</p> <p>The Department allots funds for Kindergarten to Grade 12 programs delivered by six Divisional Education Councils (DECs) and two District Education Authorities (DEAs). The two District Education Authorities, located in Yellowknife, are the only education bodies, which levy local property taxes. Yellowknife districts are expected to contribute at least 25% of expenditures for delivery of elementary school programs. The government collects taxes for the six councils and then allots 100% of funds needed for their school programs.</p> <p>Throughout this <i>Contribution Calculation</i> section “Council/Authorities” refers to the six Divisional Education Councils and two Yellowknife District Education Authorities.</p> <p>Council and Authorities Contribution Information</p> <p>Divisional Education Councils and Yellowknife District Education Authorities receive draft contribution schedules in the spring, which they are encouraged to review and comment on. A payment schedule summary outlining the contributions the councils and districts can expect for the year is included. This helps the council/authority plan month-to-month expenses.</p>	<p>Formulas determine most of the funding for Council/Authority operations. Funding for school programs is separated into seven categories:</p> <ul style="list-style-type: none"> Administration and School Services Territorial Schools Inclusive Schooling Aboriginal Languages and Cultural Programs Infrastructure Local Property Taxation Secretary of State French Funding
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<p>ENROLMENTS</p> <p>For all funding purposes there is one relevant enrolment figure: the prior year full time equivalent (FTE) September 30 enrolment adjusted for non-attenders.</p> <p>Throughout this <i>Contribution Calculation</i> section “FTE” refers prior year attending September 30 students plus current year grade extension students and small schools.</p> <p>The Department collects enrolment data as of September 30. Contribution calculations for 2001-2002 are based on September 30, 2000 enrolment data.</p> <p>An Attending Student is:</p> <p>A student who, in the period of September 1 to September 30, was not absent (more than 60% of the possible consecutive sessional days during the month) without parent/guardian or school permission and is registered for at least the school term.</p> <p>A student who recently became a resident in the region and has registered at school on a date after September 1, and has not been absent without parent/guardian or school permission more than 60% of the possible consecutive sessional days since registration.</p> <p>Note: a student suspended for non-attendance is considered absent.</p>	<p>Kindergarten: 0.5 FTE</p> <p>Grades 1 to 9: 1.0 FTE</p> <p>Grades 10 -12: 1.0 FTE for 15 or more credits per yr. 0.5 FTE Less than 15 credits per yr.</p> <p>Home schooled students (i.e. students not attending regular classes, e.g. working on correspondence courses at home): 0.50 FTE</p> <p>Young Offender Facility: 1.0 FTE if the student is attending a school more than 50% of the time. 0.5 FTE if the student spends less than 50% of the time in a school.</p>
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SALARY CALCULATIONS

**Administration and School Services,
Inclusive Schooling, and Territorial Schools
Average Salaries**

The calculations are based on the Council's or Yellowknife District's average for all staffed positions for individual job categories. Adjustments are made for the cost of union contracts negotiated.

Benefits Councils

Councils receive 12.5% of base salary and allowances (excluding Northern Allowance) for the employer portion of benefits. The 12.5% is comprised of the following:

- CPP
- EI
- Disability/Supplementary Death
- Superannuation/Pension
- PSHCP

Benefits Yellowknife Districts

Yellowknife Districts receive 20.25% of their base salary and allowance (excluding Northern Allowance) for personnel benefits. These benefits include the employer share of 12.5% as outlined for the councils above, and 2.25% professional development, 1.7% medical travel assistance, 2.0% removals, 0.9% Worker's Compensation and 0.9% dental costs.

1. ADMINISTRATION AND SCHOOL SERVICES

The administration and school services contribution includes funding for staffing, travel, administration funding and the administration costs associated with the councils outside of Yellowknife.

i) Administration Staffing

Administration staffing is determined by a FTE enrolment and the number of communities served using the “Allocation to Councils/Authorities” table.

Allocation to Councils/Authorities:

Superintendent 1.0 PY

Comptroller 1.0 PY

Assistant Superintendents:

FTE	Communities			
	1	4	8	12
500			0.50	1.00
1100	0.50	1.25	1.25	1.25
2000	1.00	1.25	1.50	2.00
3000	1.50	1.75	2.00	2.50

Administration Officers:

FTE	Communities			
	1	2	7	13
1				
1000		0.75	1.00	1.00
1500	0.50	0.75	1.00	1.00
2000	1.00	1.25	1.25	1.25
3000	1.25	1.50	1.50	1.50

Clerical Staff:

FTE	Communities			
	1	4	8	12
1				
500	2.00	2.50	2.75	3.00
1000	2.50	3.00	3.25	3.50
1200	3.00	3.50	3.75	4.00
1600	3.50	4.00	4.25	4.50
2000	4.00	4.50	4.75	5.00
2400	4.25	4.75	5.00	5.25
2800	4.50	5.00	5.25	5.50
3200	4.75	5.25	5.50	5.75

<p>ii) <u>Administration O&M</u></p> <p>Council travel provides funding for the following trips:</p> <p>Administration funding provides for administrative expenses at an average of \$9,755 per formula administration person years and school consultants and adjusted by a local cost of living index.</p> <p>iii) <u>District Education Authorities (outside of Yellowknife) O&M</u></p> <p>The Divisional Education Councils receive funding for their community District Education Authorities' administration salary and benefits, honoraria and administration on the following formula:</p>	<p>3 divisional meetings (additional meetings to be conducted via teleconference) 4 executive meetings 4 visits to each community (one individual) 6 other administration trips (one individual)</p> <p>(Community Base of \$15,000) + (School FTEs x \$86)</p>
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2. TERRITORIAL SCHOOLS

The territorial schools contribution includes funding required to operate the school system such as staffing for teachers, consultants, school counselors, secretaries, and custodians as well as materials and supplies for the classrooms.

The majority of funding is allocated by formula.

School Funding Framework

i) School Staffing - Teachers K-9

The following formula is used to calculate elementary teacher person years: Person year allocations are calculated at the school level.

FTE	Teachers
5	1.0
6	1.1
19	1.8
25	2.3
36	2.3
45	2.8
56	3.4
68	4.0
78	4.5
90	5.1
101	5.7
113	6.3
123	6.8
135	7.3
146	7.9
158	8.6
168	9.1
180	9.6
191	10.2
203	10.8
213	11.4
225	11.9
236	12.5
248	13.1
258	13.6
270	14.1
281	14.8
292	15.4

FTE	Teachers
303	15.9
315	16.5
326	17.0
337	17.6
348	18.2
360	18.8
371	19.3
382	19.9
393	20.4
405	21.0
416	21.6
427	22.2
438	22.7
450	23.3
461	23.9
472	24.5
483	25.0
495	25.6
505	26.1
517	26.8
528	27.3
540	28.0
550	28.5
562	29.1
573	29.7
585	30.3
595	30.8
607	31.4
618	32.0
630	32.6
640	33.1

School Funding Framework

ii) School Staffing - Teachers 10-12

The following formula is used to calculate secondary teacher person years including grade extensions

Person year allocations are calculated at the school level.

FTE	Teachers
8	1.0
9	1.6
14	2.1
20	2.6
27	3.1
33	3.6
40	4.1
46	4.7
53	5.2
60	5.7
68	6.2
76	6.7
85	7.2
95	7.8
106	8.3
117	8.8
129	9.3
140	9.8
151	10.4
162	10.9
173	11.4
184	11.9
195	12.4
206	12.9
216	13.5
227	14.0

FTE	Teachers
237	14.5
248	15.0
258	15.5
269	16.0
279	16.6
290	17.1
300	17.6
311	18.1
321	18.6
332	19.2
342	19.8
353	20.4
363	21.0
374	21.6
384	22.2
395	22.8
405	23.4
416	24.0
426	24.6
437	25.2
447	25.9
458	26.4
468	27.0
479	27.7
489	28.3
500	28.9
510	29.4
521	30.1
531	30.7
542	31.3
552	31.9
563	32.5
573	33.1
584	33.7
594	34.3
605	34.9
615	35.5
626	36.1
636	36.7

School Funding Framework

<p>iii) School Support Consultants</p> <p>The following formula is used to calculate School Support Consultants:</p>	<p>Allocation to Councils/Authorities:</p> <p>School Support Consultants:</p> <table border="1"> <thead> <tr> <th rowspan="2">FTE</th> <th colspan="4">Communities</th> </tr> <tr> <th>1</th> <th>5</th> <th>10</th> <th>15</th> </tr> </thead> <tbody> <tr> <td>400</td> <td>1.50</td> <td>1.75</td> <td>2.00</td> <td>2.25</td> </tr> <tr> <td>600</td> <td>2.00</td> <td>2.00</td> <td>2.25</td> <td>2.50</td> </tr> <tr> <td>1200</td> <td>2.50</td> <td>2.75</td> <td>3.00</td> <td>3.25</td> </tr> <tr> <td>1800</td> <td>3.00</td> <td>3.25</td> <td>3.50</td> <td>3.75</td> </tr> <tr> <td>2400</td> <td>3.25</td> <td>3.50</td> <td>3.75</td> <td>4.00</td> </tr> <tr> <td>3000</td> <td>3.50</td> <td>3.75</td> <td>5.00</td> <td>4.25</td> </tr> <tr> <td>3600</td> <td>3.75</td> <td>4.00</td> <td>5.25</td> <td>4.50</td> </tr> </tbody> </table>	FTE	Communities				1	5	10	15	400	1.50	1.75	2.00	2.25	600	2.00	2.00	2.25	2.50	1200	2.50	2.75	3.00	3.25	1800	3.00	3.25	3.50	3.75	2400	3.25	3.50	3.75	4.00	3000	3.50	3.75	5.00	4.25	3600	3.75	4.00	5.25	4.50
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<p>iv) School Counseling</p> <p>Funding is provided for both community and guidance counselor person years based on the following formula:</p>	<p>School FTEs x 0.0032</p>																																												
<p>v) School Secretaries</p> <p>Secretarial person years are calculated using the following formula:</p>	<p>School FTEs x 0.0028</p>																																												
<p>vi) Custodians</p> <p>Custodial person years are calculated using the following formula:</p>	<p>School FTEs x 0.0102</p>																																												
<p>vii) Casual Wages</p> <p>The casual wage funding allocation is to provide for all replacement staff and is calculated using the following formula:</p>	<p>FTEs x \$108</p>																																												

viii) School Operation and Maintenance (O&M) Funding

This category includes funding for: a portion of grade extension start-up costs; school counselors O&M; career and technology studies; industrial classroom; minor projects, furniture and equipment; student travel (special trips) and school materials and supplies.

The funding for this category is determined by a Council/Authority's K-12 schools FTEs and weighted by a previously determined freight factor using the following formula:

School FTEs x \$425 x Freight Factor

ix) Student Transportation (Busing)

School transportation (busing) is based upon K-12 FTEs, average school size, a community distance factor, and a living cost differential (Statistics Quarterly September 2000)

The community distance factor is based on *School Finance Review Phase I* data. The data indicated that the norm for student transportation was 20% of the students were eligible. The distance factor addresses the communities, which exceeded the norm.

For example, if 50% of the students in the community were eligible for student transportation in 1992/93, the difference from the norm is 30. Thirty divided by the percent of eligible students, 50%, is 0.6. Therefore the distance-weighting factor for the community is 1.6.

Separate amounts are identified for students who are bused between communities.

Community FTEs x Northern Cost Index x
Weighting for Average School Enrolments x
\$62 x Community Distance Factor

<p>x) Senior Secondary Education</p> <p>The delivery of senior secondary programs introduces additional funding requirements. Some of the funding requirements are one-time set-up costs associated with the introduction of a senior secondary program, and other costs are continuing senior secondary O&M funding requirements.</p> <p>Note: The projected number of students for authorized grade extensions are included in the general enrolment figures and are included in enrolment driven calculations. The projected number may be adjusted to reflect the actual number if substantial.</p> <p><u>One-Time Start-Up Costs (Regular Grade Extensions)</u></p> <p>This funding is intended to allow the school to purchase the instructional and resource materials, computers, distance education technology, and other items necessary for the operation of an effective educational program at the senior secondary grade level. This one time funding is solely for the purpose of equipping the facility with instructional supplies appropriate for the grade in question.</p> <p><u>Ongoing – Senior Secondary Materials and Distance Learning</u></p> <p>Funding for ongoing support for distance education and library materials begins in the year immediately following the introduction of a senior secondary grade.</p>	<p>The students in the grade extension are treated as regular enrolment for all other funding purposes. (For the most part, there is no distinction between students in a newly introduced grade and those in established programs).</p> <p>Funding based on grades offered rather than enrolments recognizes small schools and promotes equitable funding.</p> <p>Additional funding is provided for the grade 10 program, as initial set-up costs are substantially higher than Grade 11 or 12.</p> <p>The one-time contribution for the start-up costs associated with the introduction of a grade extension are as follows:</p> <p>Grade 10: \$75,000 Grade 11: \$20,000 Grade 12: \$20,000</p> <p>Small Schools: \$10,000 X NCI Other Schools: \$20,000 X NCI Per FTE Allocation = \$118 X NCI</p>
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<p><u>Senior Secondary Small Schools Program</u></p> <p>Schools that do not meet the criteria for a regular grade extension will be funded under the Senior Secondary Small School Program. This funding is available for the operation of innovative grade 10-12 school programs in the students' community or to accommodate and educate the students in regional centers.</p>	<p>\$14,000 per FTE X combined index for Community*</p> <p>*The ceiling for small school program funding is equal to the minimum allocation for schools through regular senior secondary formulas.</p>
<p>xi) Termination Benefits</p> <p>Councils/districts are funded for termination costs for staff who terminated during the prior school year. The funding is based on the GNWT/union collective agreements.</p>	<p>Prior year expenditures (based on GNWT/Union collective agreements)</p>
<p>xii) Yellowknife District Education Authorities – Support Funding</p> <p>In addition to education program funding, school districts receive contributions for:</p> <p>Other O&M (Professional development, insurance, and office rent/mortgage).</p> <p>School Plant O&M: Yellowknife Districts are funded for utilities and maintenance of school facilities (less property taxation of 25% for K-9).</p>	<p>Approved amounts</p> <p>Eligible square footage x square footage cost</p>

<p>xiii) Extraordinary Enrolment</p> <p>The Department bases its school contributions on enrolment figures on September 30 of the previous year. In cases where the Department judges there has been extraordinary growth, it may be necessary fund based on actual enrolment figures</p>	<p>The Department provides extra teaching staff and increased operations and maintenance expenses for enrolments above the normal enrolment growth.</p>
<p>xiii) RESS (Rae Edzo School Society)</p> <p>The funding for this category is a combination of historical and formula funding.</p>	<p>The custodians, classroom assistants, secretaries, and language specialists who were previously historically funded are now on formula.</p>

<p>3. INCLUSIVE SCHOOLING</p> <p>This funding allows Councils and Authorities to provide support systems and services to enable all students to be included as full participating members in regular classrooms appropriate to their age within their home communities.</p>	
<p>i) Magnet Facilities</p> <p>Certain institutional facilities provide services to non-resident students and create a high concentration of students with very challenging needs. These facilities have been identified as requiring additional support and funding is provided based on the average number of annual FTEs at the following rates:</p> <p>Funding is only provided for magnet facilities designated as such by ECE based on the above description.</p> <p>There are currently three facilities identified as Group Homes in operation in the NWT:</p> <ul style="list-style-type: none"> - McAteer House (Yellowknife) - Territorial Treatment Centre (Yellowknife) - Trail Cross (Fort Smith) <p>There are three open and closed custody Young Offender Facilities in the NWT located in:</p> <ul style="list-style-type: none"> - Fort Smith - Hay River - Yellowknife 	<p><u>Group Homes</u></p> <p>\$10,000 per student in temporary residency situations; \$18,000 per student in residential treatment or care facilities; and \$30,000 per student in residential treatment or care facilities for children with severe challenges.</p> <p>The students will be included in the general enrolments so that enrolment driven funding amounts are calculated for the Councils and Districts</p> <p><u>Young Offender Facilities</u></p> <p>O&M is \$1,500 per facility bed.</p> <p>The Young Offender Facilities will be funded for the number of teachers according to the grade 10-12 school staffing formula (No 2-017, page 3). The prior year average teacher salary is used and the number of FTE students would be the agreed on student places/beds in the facility.</p>

<p>ii) Staff Development</p> <p>The staff development formula includes base funding, funding for travel which depends on the number of communities the council services.</p>	<p>Base Funding of \$50,000 + (FTEs x \$100) + (Number of communities less one x \$10,000) x Distance Weighting Factor</p>																																
<p>iii) Inclusive Schooling Consultants</p> <p>Funding for Inclusive Schooling Consultant is based on prior year average salary and benefits for consultants (territorial school and inclusive schooling consultants).</p>	<p>Number of Consultant PYs per Council/Authority</p> <p style="text-align: center;">No. of Communities</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;">FTE</th> <th style="text-align: center;">1</th> <th style="text-align: center;">4</th> <th style="text-align: center;">8</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">100</td> <td style="text-align: center;">0.50</td> <td style="text-align: center;">0.50</td> <td style="text-align: center;">0.75</td> </tr> <tr> <td style="text-align: center;">250</td> <td style="text-align: center;">0.50</td> <td style="text-align: center;">0.75</td> <td style="text-align: center;">1.00</td> </tr> <tr> <td style="text-align: center;">500</td> <td style="text-align: center;">1.00</td> <td style="text-align: center;">1.25</td> <td style="text-align: center;">1.50</td> </tr> <tr> <td style="text-align: center;">1,000</td> <td style="text-align: center;">1.25</td> <td style="text-align: center;">1.50</td> <td style="text-align: center;">1.75</td> </tr> <tr> <td style="text-align: center;">1,500</td> <td style="text-align: center;">1.50</td> <td style="text-align: center;">1.75</td> <td style="text-align: center;">2.00</td> </tr> <tr> <td style="text-align: center;">2,000</td> <td style="text-align: center;">1.75</td> <td style="text-align: center;">2.00</td> <td style="text-align: center;">2.25</td> </tr> <tr> <td style="text-align: center;">3,000</td> <td style="text-align: center;">2.00</td> <td style="text-align: center;">2.25</td> <td style="text-align: center;">2.50</td> </tr> </tbody> </table>	FTE	1	4	8	100	0.50	0.50	0.75	250	0.50	0.75	1.00	500	1.00	1.25	1.50	1,000	1.25	1.50	1.75	1,500	1.50	1.75	2.00	2,000	1.75	2.00	2.25	3,000	2.00	2.25	2.50
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<p>iv) Program Support Teachers</p> <p>Funding for Program Support teachers is based on the prior year average salary for teachers.</p>	<p style="text-align: center;">PYs</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;">School FTE</th> <th style="text-align: center;">Support of Consultant</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0-50</td> <td></td> </tr> <tr> <td style="text-align: center;">51-150</td> <td style="text-align: center;">0.5</td> </tr> <tr> <td style="text-align: center;">151-300</td> <td style="text-align: center;">1.0</td> </tr> <tr> <td style="text-align: center;">301-450</td> <td style="text-align: center;">1.5</td> </tr> <tr> <td style="text-align: center;">451-600</td> <td style="text-align: center;">2.0</td> </tr> <tr> <td style="text-align: center;">>600</td> <td style="text-align: center;">2.5</td> </tr> </tbody> </table>	School FTE	Support of Consultant	0-50		51-150	0.5	151-300	1.0	301-450	1.5	451-600	2.0	>600	2.5																		
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<p>v) Counsellors</p> <p>Base funding is provided for counsellors for each community.</p>	<p>0.25 PY per Community</p>																																

<p>vi) Program Assistance</p> <p>Program Assistance refers to strategies, materials and personnel used to provide programming supports to meet the learning needs and goals of individuals and groups of students.</p>	<p>Funding of \$500 per FTE x NCI</p>
<p>vii) Healing and Counselling</p> <p>It is recognized that students may need help with personal and social and emotional issues in order to pursue intellectual goals. Counseling and healing refers to those strategies and supports designed to address behavioral, social-emotional and healing issues including residential school recovery.</p>	<p>Base Funding of \$10,000 per Community + \$60per FTE x NCI</p>
<p>viii) Travel and Minor Projects</p> <p>This area includes funding for minor projects, travel and supplies.</p>	<p>Council/Authority FTE x \$50 + The number of communities serviced x \$3,000 + Small council/authority weighting factor (applies to salaries/staff dev./O&M) + 5,000 minor project funding</p>

<p>ix) Student Transportation</p> <p>Additional per-student allocation is provided to students requiring special transportation, such as buses with wheelchair lifts, or private vehicles.</p>	<p>Community FTE x \$4,000 x Percentage of Historical Eligible Number of Students x Distance Weighting Factor</p>
<p>x) Southern Placements</p> <p>There may be extraordinary situations where a southern placement is necessary; where a Council/Authority is unable to provide a program for a student and has met all the requirements as outlined in the Inclusive Schooling Directive; or, where placements have been initiated by the Department of Health and Social Services and the Council/Authority has been consulted.</p>	<p>Funding will be provided (subject to departmental approval) to pay for the education related costs (on a per student basis) for the first year only, less \$10,000 (approximate funding already provided under formula).</p>

<p>4. ABORIGINAL LANGUAGES AND CULTURAL PROGRAMS</p> <p>i) Aboriginal Languages O&M</p> <p>The funding for Aboriginal languages and culture-based program supports the establishment and maintenance of Teaching and Learning Centers (TLCs) that:</p> <ul style="list-style-type: none"> encourage and support the development of culture-based education; Help communities and schools develop resources and materials to teach and promote the Dene and Inuvialuit languages; Enable Councils/Authorities to implement culture-based education through all curricula but particularly Dene Kede and Inuuqatiit; Provide co-ordination and training to staff through orientations, workshops, and courses to enable them to develop the knowledge, skills and attitudes required to implement culture-based education. <p>Funding is also for translation and interpretation services.</p> <p>TLCs may be regionally based or they can be located in each community.</p>	<p>Aboriginal language and culture-based education funding is allocated according to the following formula and calculated on the FTEs of Aboriginal Student K-12:</p> <p>(Base per Council/Authority of \$100,000) + (\$10,000 x number of communities minus one) + (School FTEs x \$120)</p> <p>Councils/Authorities also receive additional funding for aboriginal languages from a Canada - Northwest Territories federal agreement.</p>
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ii) Classroom Assistants/Language Specialists (CA/LS)

The contribution for CA/LS is based on the number of Aboriginal full-time equivalent K-12 students in each community.

CA/LS person years are calculated using the following formula:

<u>Aboriginal FTEs</u>	<u>PYs</u>
<u>Per Community</u>	
0.5 to 25	0.5
26 to 50	1.0
51 to 75	1.5
>75	$1.5 + (\text{FTEs}-75) \times 0.009$

5. INFRASTRUCTURE

Personnel infrastructure includes:

- medical travel assistance
- removal (in/out/transfer)
- dental premiums
- advertising costs for teacher recruitment
- WCB

Facility infrastructure includes:

- utilities and leases

The Department is currently working on a formula.

Surplus/Deficit – Infrastructure

Surplus is refundable to the Department of Education, Culture and Employment. Deficits are the responsibility of the DEC's and are only covered by the Department if funds are available.

6. LOCAL PROPERTY TAXATION

Only the two Yellowknife Districts Education Authorities levy local property taxes. The GNWT acts as the assessment authority for Yellowknife, and uses the same approach to assessments across the Territories making assessments comparable. Beginning in 1989, classes of property were established and different mill rates set for various categories.