

2023-24 Funding Manual

Prekindergarten to Grade 12 Funding Distribution Model

December 2023

2023-24 Changes to Formulae and Rates

The following changes have been made to the Prekindergarten to Grade 12 funding distribution model (PreK-12 funding distribution model) for 2023-24:

Current Enrolments

Funding for 2023-24 has been updated using actual enrolments for September 30, 2023 (the budget day funding allocations were determined using projected enrolments). Overall school operating funding through the model has been increased by \$16.9 million to support higher than projected student enrolment for the 2023-24 school year. A summary of the rates is included in Appendix J.

Online Learning

Funding

Full-time online learning students are funded through a new online learning funding component. This component has been updated from the estimated enrolment counts used on budget day to actual September 30th enrolment. Please see the full-time online learning funding component for more information.

Tuition Fees

The 2023-24 budget included a tuition adjustment for courses taken by students attending the Saskatchewan Distance Learning Corporation online school. School divisions will be invoiced based on the actual number of courses taken.

Supports for Learning

Supports for learning (SFL) uses lone parent, non-official language spoken at home, and non-official first language data from the Statistics Canada Census. This data is updated every five years when new Census data is available. Due to concerns related to the pandemic affecting the accuracy of the 2021 Census data, the model was updated on budget day and is based on the average of 2016 and 2021 data.

SFL also uses new permanent resident data from Immigration, Refugees and Citizenship Canada. The pandemic had a significant impact on immigration and the number of new permanent resident landings was significantly lower than normal in 2020 and 2021. SFL funding was updated on budget day to include both 2021 and 2022 immigration data to ensure funding more accurately reflects the current immigration climate.

Operating Adjustment

Subject to appropriation, funding through PreK-12 funding model has increased by \$16.9 million compared to funding announced on budget day 2023 to address higher than projected enrolments. The ministry has not adjusted rates within the PreK-12 funding distribution model to ensure all changes and additional enrolment are recognized. The changes will flow through the associate schools funding component as it is based on overall funding levels.

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A. 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	Associate Schools 8	Language and Culture 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	Full-time Online Learning 3.6	First Nations and Métis Education Achievement Fund 3.7
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Revenues

Tuition Fee Revenue 1

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 2023-24 school year.

The funding model uses ministry-designated (MD) PreK-12 enrolment. MD PreK students are students enrolled in a program approved by the Ministry of Education.

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 through the funding model is unconditional and is not intended to prescribe how boards of education should spend their funding dollars. The formulas are a mechanism to distribute available funding only. 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 Roman Catholic Separate School Division (RCSSD)’s Oskayak High School;
- Complementary Services – Prekindergarten; and,
- Associate Schools.

School Division Eligibility for Funding:

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

Schools Eligible for Funding:

For the purposes of this manual and distinguished from the school definition as defined in *The Education Act*, 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 ministry. In accordance with the powers of the minister set out in *The Education Act*, 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 43.4%, and the funding allocation for Lloydminster SD 99 is adjusted by 43.1% to reflect the percentage of full-time equivalent (FTE) Saskatchewan students enrolled in these school divisions as of September 30, 2023.
- A “Northern Factor” is applied to the funding calculations in the governance, administration, transportation, and plant operations and maintenance components to provide additional funding to the northern school divisions. A similar factor is included in the supports for learning subcomponent for small northern school divisions. These factors are 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.
- “Francophone Factors” are applied in supports for learning, instructional resources, and transportation to recognize the unique circumstances of the Conseil des écoles francsaskoises.
- A funding cap is applied to some expense components to ensure that small school divisions are funded appropriately.

Funding Adjustments:

Requests for consideration of adjustments in variable calculations, errors or omissions, etc. are only applicable for the current funding model fiscal year. The ministry will not consider adjustments for prior-year funding. The ministry may also make an adjustment if an error or omission is discovered that results in a funding decrease.

School divisions are expected to review and verify all enrolment and other data used for funding purposes. Requests for funding increases based on changes to data that the school division has signed off as being accurate and final may not be considered.

Supplemental employment benefits (SEB) are allocated through base instruction by increasing the instructional unit rate. This provides school divisions with the resources for SEB costs up-front. If a school division determines that it received less than their actual costs, a request for reimbursement for the outstanding costs can be submitted to the ministry not later than August 31 of the school year that those costs have been incurred.

All submissions or requests for consideration of adjustments must be made in writing in the form of a letter or email with supporting documentation and/or explanation. Requests must be signed by an 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 each school division’s continued eligibility for funding, the total recognized funding for the model components is \$2.06 billion. This does not include the \$20 million for classroom complexity or the \$7 million for Targeted Classroom Supports.

Contact Information:

For further information on the funding distribution model and the calculations in this funding manual, please contact the Education Funding Branch at EDFundingModel@gov.sk.ca.

B. 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. In addition, the governance component allocates funding for costs that are incurred primarily for governance purposes, such as elections, membership fees and dues, negotiating fees, public relations, Saskatchewan School Boards Association research and costs of other governance activities and initiatives involving policy and program decision making.

Total provincial funding allocated for governance in 2023-24 is \$8.4 million, or 0.4% of the total recognized expenses.

a) Funding Formula and Rates

Governance funding is calculated using the following allocation formula:

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

Distance Funding	=	2	(Average distance from division office to sub-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:

Factors/Rates	
Base Funding	
Board Chair Remuneration	\$7,574 per Chair
+	+
Board Member Remuneration	\$6,313 per Member
+	+
Professional Development Allowance	\$2,037 per Chair & Member
+	+
School Community Council Allowance	\$2,007 per Council
School Funding	
Standard Funded School (including language immersion and francophone schools)	\$2,510 per Funded School
Hutterian School	\$251.0 per Funded School
Student Funding	\$13.93 per MD PreK-12 FTE student
Distance Funding	
Mileage Rate	\$0.485 per km (two-way)
Standard Number of Board Meetings	15 Meetings
Northern Factor	
Creighton SD 111	1.33
Ile a la Crosse SD 112	1.33
Northern Lights SD 113	1.33
Capped Funding	2% of Total Operating Funding

Enrolment used in the calculation is the FTE for Saskatchewan and non-Saskatchewan ministry-designated 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
Grades 1-12	1.0
Returning Graduates	0.25
Home-based	
Kindergarten	0.25
Grades 1-12	0.5

c) Data and Sources used in Funding Calculation

Data	Source
Number of board chairs & members (Includes temporarily vacant positions)	Minister's order
Number of school community councils	Funded School List, Ministry of Education
FTE Enrolment for Saskatchewan and non-Saskatchewan MD PreK-12 students including home-based students	Actual Enrolment via Student Data System (SDS); Projected Enrolment via Survey, Ministry of Education (Budget Day)
Number of funded schools	Funded School List, Ministry of Education
Distance within the school division - measured as the sum of the km distance from the school division board office to each school in the division and distance from the board office to sub-division borders (two-way)	Ministry of Highways and Infrastructure; Geomatics Unit, Ministry of Education

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, instructional superintendents, purchasing, accounting, human resources and support staff for these functions.

Total provincial funding allocated for administration in 2023-24 is \$71.3 million, or 3.4% of the total recognized expenses.

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:

Factors/Rates	
Base Funding	\$488,974 per School Division
School Funding	
Standard Funded School (including language immersion and francophone schools)	\$10,289 per Funded School
Hutterian School	\$1,028.9 per Funded School
Student Funding	\$270.53 per MD PreK-12 Student
Dispersion Funding	\$58.66 per km (one-way)
Northern Factor	
Creighton SD 111	1.33
Ile a la Crosse SD 112	1.33
Northern Lights SD 113	1.33
Capped Funding	7% of Total Operating Funding
Creighton SD 111	
Ile a la Crosse SD 112	

Enrolment used in the calculation is the FTE for Saskatchewan and non-Saskatchewan ministry-designated 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
Grades 1-12	1.0
Returning Graduates	0.25
Home-based	
Kindergarten	0.25
Grades 1-12	0.5

b) Data and Sources used in Funding Calculation

Data	Source
FTE Enrolment for Saskatchewan and non-Saskatchewan MD PreK-12 students including home-based students	Actual Enrolment via Student Data System (SDS); Projected Enrolment via Survey, Ministry of Education (Budget Day)
Number of funded schools	Funded School List, Ministry of Education
Dispersion within the school division - 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 (one-way)	Ministry of Highways and Infrastructure; Geomatics Unit, Ministry of Education

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); and,
- school administration (i.e., principals, assistant principals, and vice-principals).

It also includes Saskatchewan Professional Teachers Regulatory Board fees for contracted teachers and an additional discretionary portion that enables boards of education to address local needs and priorities. 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.

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.

Total provincial funding allocated for base instruction in 2023-24 is \$926.1 million, or 44.1% of the total recognized expenses.

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 salaries 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 (funded school)	÷	Sliding Scale Threshold
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Base instructional units are determined at the school level, for funded schools. 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.

Sliding Scale Threshold	=	14 + (# of student FTEs per funded school or # of home-based student FTEs x 0.00999)
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Enrolment used in the calculation is the 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
Returning Graduates	0.25
Home-based	
Kindergarten	0.25
Grades 1-12	0.5

Adjustment Instructional Units: this portion of the formula recognizes differing K-12 instructional costs for certain school types and is calculated as follows:

Adjustment Instructional Units	=	Small Schools of Necessity Adjustment	+	Hutterian School Adjustment	+	School Profile Adjustment
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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 with elementary grades 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 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 will 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 is 4 or fewer student FTEs 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 provides a minimum of 1.25 instructional units 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 1.25 instructional units.

School Profile Factor

School profile is based on the type of school (e.g., elementary, high school, K-12) and the enrolment level.

Certain types and sizes of schools can function optimally, and as such, there are certain efficiencies that can be achieved; most elementary schools fall within this category. Other school types, such as smaller elementary schools, high schools, and K-12 schools are not able to achieve the same efficiencies. The school profile factor adjusts the number of base instructional units based on school type and size.

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 determine total base instruction funding.

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

Factors/Rates	
Instructional Unit Rate*	\$93,866
Small Schools of Necessity Factor	Minimum SSON Policy Recognition
Hutterian Adjustment Factor	Minimum 1.25 IUs per Hutterian School
School Profile Factor	
<ul style="list-style-type: none"> • Elementary schools outside Regina / Saskatoon with < 100 students; high schools; K-12 schools 	1.035
<ul style="list-style-type: none"> • Elementary schools outside Regina / Saskatoon with ≥ 100 students; schools with SSON adjustments, and schools eligible for review 	1.000
<ul style="list-style-type: none"> • Elementary schools in Regina / Saskatoon** 	0.955
<ul style="list-style-type: none"> • Adult campuses (Regina and Saskatoon) 	0.650

* Included in the Instructional Unit Rate is \$715 related to Supplemental Employment Benefits.

** Conseil des écoles fransaskoises (CÉF) schools are excluded.

b) Data and Sources used in Funding Calculation

Data	Source
FTE Enrolment for Saskatchewan and non-Saskatchewan K-12 students including home-based students	Actual Enrolment via Student Data System (SDS); Projected Enrolment via Survey, Ministry of Education (Budget Day)
List of funded schools in the divisions	Funded School List, Ministry of Education
Distance between schools	Ministry of Highways and Infrastructure Geomatics Unit, Ministry of Education
Small schools that do not meet the SSON criteria	Nearest school kilometre distance and enrolment criteria in Section 56 of <i>The School Division Administration Regulations</i>

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; and,
- 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.

Total provincial funding allocated for school-based support in 2023-24 is \$89.3 million, or 4.3% of the total recognized expenses.

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 FTE for Saskatchewan and non-Saskatchewan ministry-designated PreK-12 students. Hutterian schools, 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
Returning Graduates	0.25

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

Factors/Rates	
School-based Support Rate	\$65,723

b) Data and Sources used in Funding Calculation

Data	Source
FTE Enrolment for Saskatchewan and non-Saskatchewan MD PreK-12 students	Actual Enrolment via Student Data System (SDS); Projected Enrolment via Survey, Ministry of Education (Budget Day)
List of funded schools in the divisions	Funded School List, Ministry of Education

3.3 Supports for Learning

The supports for learning (SFL) subcomponent of instruction allocates funding to boards of education for the salary costs (i.e., coordinators, consultants, 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 educational setting) and non-salary costs (e.g., assistive technology) related to supports required for learning. These supports reflect a comprehensive array of services for all students at the classroom, school, and school division levels, such as:

- resource/learning assistance services;
- English as an additional language supports for First Nations, Métis, Hutterian, immigrant, and other learners who require support and whose first language is not English;
- formative, summative, and diagnostic assessment to guide the planning and implementation of responsive instruction, interventions, and supports that meet the needs of all students;
- psychologists, speech-language pathologists, occupational therapists, physical therapists, and social workers;
- counselling and addictions supports;
- interagency collaboration and settlement supports;
- community engagement; and,
- assistive technology.

School divisions are responsible for ensuring their SFL funding is disbursed based on student needs related to supports required for learning; as such, funding is not allocated on a per-student basis.

The total allocation for the SFL subcomponent in 2023-24 is \$306.9 million, or 14.6% of the total recognized expenses.

a) Conditionality

An amount of \$210,438 within St. Paul’s RCSSD’s 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.

b) Funding Formula and Rates

Supports for learning funding is calculated using the following formulas:

SFL Factor Units	=	Factor Unit Value	×	Factor Data Counts
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To determine SFL factor units, each factor unit value is multiplied by the associated data counts for each school division.

SFL Factor	Factor Unit Value
Supports	
Intensive Supports and Total Enrolment	0.00931
Vulnerability	
Low Income (Social Services)	0.01290
Low Income (Tuition Survey)	0.01808
Lone Parent	0.00177
Transiency	0.05213
Foster Care	0.02563
Student Refugees	0.02819
Non-Official Language	
Census Language Spoken at Home	0.00094
Census Non-official First Language	0.00076
IRCC New Permanent Residents	0.03930
Eligible Enrolment	0.00024
Geographic Distance	
Kilometre Distance	0.00468
Rural Enrolment	0.00427

For example, a school division’s units for the intensive supports and total enrolment factor would be determined as follows:

- intensive supports and total enrolment data = 4,000 MD PreK-12 FTEs
- intensive supports and total enrolment units = 0.00931 x 4,000
- intensive supports and total enrolment units = 37.24

This calculation is repeated for each factor, using the appropriate data and factor unit values. The result for each factor is then added together to determine school divisions’ total number of SFL units.

Total SFL Units	=	Intensive Supports and Total Enrolment Units	+	Vulnerability Units	+	Non-official Language Units	+	Geographic Distance Units
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The total number of SFL units for each school division is then multiplied by the SFL rate to identify SFL funding for each school division.

Total SFL Funding	=	Total SFL Units	x	SFL Rate
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Factor/Rates	
SFL Rate	\$87,917

Francophone Factor

The Francophone factor provides additional recognition to address the unique circumstance of the francophone school division. A factor of 1.5 is applied to intensive supports and total enrolment, and to vulnerability factors within the supports for learning component. This factor applies only to the Conseil des écoles fransaskoises.

Supports and Non-official Language

Funding allocated through the intensive supports and total enrolment factor is intended to address the needs of:

- students with cognitive, physical, and/or psychological challenges (e.g., depression/anxiety), deaf and hard-of-hearing, blind or visually impaired, autism and other neurodevelopmental disorders (e.g., learning disorders, intellectual disabilities, ADHD, and FASD), and giftedness; and,
- the general population of students in the province who require supports and services.

Vulnerable students include students experiencing barriers to their learning success due to social, economic, emotional, and behavioural issues. Vulnerability indicators include: low income, lone parent status, transiency (two or more disruptions), foster care, and student refugees.

The Ministry of Education expects that an Inclusion and Intervention Plan is prepared and implemented for each student requiring intensive supports.

Enrolment used in the calculation is FTE for Saskatchewan and non-Saskatchewan ministry-designated PreK-12 students, including home-based students and excluding students aged 22 and older. Only Saskatchewan students are used in the calculation for Lloydminster RCSSD 89 and Lloydminster SD 99. An estimate of the number of students requiring intensive supports who attend other PreK programs is based on 1% of the total kindergarten FTEs for each school division.

Weights applied to this enrolment are as follows:

Enrolment	FTE Weight Factor
Prekindergarten	0.5
Kindergarten	0.5
Grades 1-12	1.0
Returning Graduates	0.25
Home-based	
Kindergarten	0.25
Grades 1-12	0.5

Geographic Distance

The geographic distance factor recognizes additional costs associated with delivering supports and services in a geographically dispersed area. The geographic distance factor is measured using rural kilometre distance and rural student enrolments, including rural students taking online courses through the Sask. DLC.

Kilometre distance is measured from the main school division office to each rural school in the division, round-trip. Schools located in urban centres with a population of 5,000 or more (see Appendix H) are excluded, schools within 18 kilometres of the division office are excluded, and home-based students are excluded.

In cases where there is more than one school in a community, schools have been grouped so that the distance from the division office to that community is only counted once. Enrolments for all schools within the community are included in the enrolment sub-factor.

The small Northern factor is applied to Creighton SD and Ile a la Crosse SD; however, the distance is measured between the division offices and La Ronge for these divisions.

Factors	
Small Northern Factor Creighton SD 111 Ile a la Crosse SD 112	Recognized kilometres x 2

c) Data and Sources used in Funding Calculation

Data	Source
Intensive Supports and Total Enrolment	
FTE Enrolment for Saskatchewan and non-Saskatchewan MD PreK-12 students (also in Non-Official Language)	Actual Enrolment via Student Data System (SDS); Projected Enrolment via Survey, Ministry of Education (Budget Day)
Vulnerability	
Low-income data	Receives Income Assistance through Saskatchewan Employment Supplement, Saskatchewan Rental Housing Supplement, Saskatchewan Assured Income for Disability Program - Ministry of Social Services
Low-income data	Tuition Survey – on-reserve students (receiving tuition)
Lone parent	Statistics Canada – Average of 2016 and 2021 Census
Transiency data	School Divisions via Student Data System – Ministry of Education
Foster care data	Ministry of Social Services
Student refugee data	Immigration, Refugees and Citizenship Canada, Microdata, Ministry of Immigration and Career Training.
Non-official Language	
Non-official language spoken at home, non-official first language data	Statistics Canada – Average of 2016 and 2021 Census
New permanent residents	Immigration, Refugees and Citizenship Canada, Microdata, Ministry of Immigration and Career Training.
Geographic Distance	
Distance from the main school division office to each rural school in the division, round-trip	Ministry of Highways and Infrastructure; Geomatics Unit, Ministry of Education
List of urban centres with a population of 5,000 or more	SaskHealth Covered Population, eHealth Saskatchewan
FTE Enrolment for Saskatchewan and non-Saskatchewan MD PreK-12 rural students. This includes rural online students attending the Sask. DLC.	Actual Enrolment via Student Data System (SDS); Projected Enrolment via Survey, Ministry of Education (Budget Day)

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 includes 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*.

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 2023-24 is \$143.7 million, or 6.8% of the total recognized expenses.

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 challenging 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.

Since 2012-13, the ministry has advised school divisions that LDTC increases were to be budgeted within school divisions' existing appropriations.

Funding levels are based on LDTC data collected from school divisions for the 2010-11 and 2011-12 school years adjusted for wage increases.

b) Data and Sources used in Funding Calculation

Data	Source
LDTC costs (adjusted)	School Divisions via survey in 2011 and 2012 – 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 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 2023-24 is \$105.9 million, or 5.0% of the total recognized expenses.

a) Funding Formula and Rates

Instructional resources funding is determined using K-12 enrolment and the number of funded schools within the school division. The instructional resources calculation utilizes the following allocation formula:

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

Factors/Rates	
School Funding Standard Funded School Immersion School Francophone School Hutterian School	\$77,264 per school Standard Funded School Rate × 1.33 Standard Funded School Rate × 1.33 Standard Funded School Rate × 0.10
Student Funding Regular Student Immersion Student Francophone Student Hutterian Student	\$295.82 per K-12 student Regular Student Rate × 1.33 Regular Student Rate × 1.33 \$295.82 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
Grades 1-12	1.0
Returning Graduates	0.25
Home-based	
Kindergarten	0.25
Grades 1-12	0.5

b) Data and Sources used in Funding Calculation

Data	Source
FTE Enrolment for Saskatchewan and non-Saskatchewan K-12 students including home-based students	Actual Enrolment via Student Data System (SDS); Projected Enrolment via Survey, Ministry of Education (Budget Day)
List of funded schools in the divisions	Funded School List, Ministry of Education

3.6 Full-time Online Learning

The full-time online learning subcomponent of instruction allocates funding to boards of education to support full-time online students attending the Saskatchewan Distance Learning Corporation (Sask. DLC) online school or an approved school division operated online school. These are students that are taking all courses through an online learning school. Rural online student enrolments are also recognized for funding through the supports for learning geographic dispersion factor.

Part-time online students are recognized for funding through the various components of the funding model, and enrolments are counted at their local school. These are students that attend physical schools and take online learning part-time.

School divisions are responsible for providing local support to full-time and part-time online students that reside within their boundaries.

Total provincial funding for full-time online learning in 2023-24 is \$12.3 million or 0.6% of the total recognized expenses.

a) Funding Formula and Rates

Full-time online learning funding is determined using full-time online FTEs and uses the following allocation formula:

Full-time Online Learning Funding	=	Full-time Online FTE	x	Online Learning Rate
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The following table provides a summary of the factors and rates used in the calculation:

Factors/Rates	
Online Learning Rate	\$6,000 per full-time K-12 online FTE

Example: How funding is calculated for full-time online students

Sask. DLC Full-time Online FTE		Separate Full-time Online FTE		Total Full-time Online FTE	Full-time Online Funding
Grades K-9	Grades 10-12	Grades K-9	Grades 10-12	K-12 FTE	Funding \$
4	5	0	1	10	10 x \$6,000 = \$60,000

Note: See funding adjustment section on page 51 for description of course fees for Sask. DLC students.

Enrolment used in the calculation is the full-time equivalent (FTE) for Saskatchewan K-12 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
Returning Graduates	0.25

b) Data and Sources used in Funding Calculation

Data	Source
FTE Online Enrolment for Saskatchewan K-12 students	Actual Enrolment via Student Data System (SDS); Prior Year Enrolment (Budget Day)

3.7. First Nations and Métis Education Achievement Fund

The First Nations and Métis Education Achievement Fund (FNMEAF) provides funding to school divisions for initiatives related to ensuring equitable outcomes and improving student achievement for First Nations, Métis and Inuit students. These initiatives include actions to improve student achievement in areas such as reading, mathematics and science, as well as actions aimed at increasing student engagement and high school completion rates.

Total provincial funding allocated for FNMEAF in 2023-24 is \$3.8M, or 0.2% of the total provincial funding recognition.

Boards of education will be required to report FNMEAF goals and activity within the board of education’s annual report.

a) Funding Formula and Rates

FNMEAF funding is calculated using the following formula:

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

Factors/Rates	
Base Funding	\$10,000 per School Division
Student Funding	Proportion of First Nations, Métis and Inuit Students x (Total FNMEAF Funding - Total Base Funding)

Enrolment used in the calculation is head count for self-identified First Nations, Métis and Inuit Saskatchewan ministry-designated PreK-12 students excluding home-based, associate school, students aged 22 or older and non-Saskatchewan residents.

b) Data and Sources used in Funding Calculation

Data	Source
Self-identified MD PreK-12 First Nations, Métis and Inuit students in Saskatchewan (Headcounts).	Student Enrolment via Student Data System (SDS) – September 30, 2023

4. Plant Operations and Maintenance

The plant operations and maintenance component allocates funding to boards of education for conducting the plant operations 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 operations 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. A portion of a school facility that is rented to a third party is also not eligible for plant operations and maintenance funding.

Total provincial funding allocated for plant operations and maintenance in 2023-24 is \$227.1 million, or 10.8% of the total recognized expenses.

a) Funding Formula and Rates

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

Plant Operations and Maintenance Funding	=	Funded Space	x	Square Meter Rate
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Plant operations and maintenance funding is based on school and non-school space under school division management measured in square meters (m²). School space includes all school and relocatable classroom floor area. Non-school space includes the floor area of teacherages, maintenance workshops, storage facilities and warehouses.

The funded space calculation takes into consideration the amount of space in each school occupied by Early Learning and Child Care (ELCC) centres. The funded space calculation assumes additional space is required for students with intensive needs which has been considered in the space utilization calculation.

The two main functions of actual space within a school can be characterized as instructional and non-instructional space. Instructional space is any area in a school where learning is or could be the primary function based on intended design. Examples of instructional areas include classrooms, computer or science labs, music rooms, and intensive support areas. Non-instructional space is any area where instruction could take place but is not the primary function. Examples of non-instructional space include libraries, counselling rooms, auditoriums, mechanical or janitorial rooms, hallways, and washrooms.

Instructional and non-instructional spaces may be utilized at different rates. As such, the formula adjusts the total school area to take into account the space utilization of each school. The formula recognizes that some schools do not utilize the full space of their buildings as enrolments may decline over time, and that this under-utilized space (i.e., unused classrooms) does not have the same level of cost as space that is utilized. Schools with a utilization rate of less than 85% will see only their instructional space adjusted. The formula also recognizes that some schools have over-utilized buildings as enrolments increase over time, and that over-utilized schools do have additional costs. Schools with a utilization rate greater than 100% will see gross area adjusted. Non-instructional space requires maintenance and cleaning regardless of enrolment or utilization; therefore, all schools will be funded for 100% of non-instructional space.

b) Funded Space

- i. Full-utilization: schools that have a utilization rate of 85% - 100% will receive funding for their entire space.

$\text{Funded Space} = \text{Actual Space (m}^2\text{)}$
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- ii. Under-utilization: schools that have less than 85% utilization rate will not receive funding for their entire space; their funded space will be reduced accordingly as follows:

$\text{Funded Space} = \text{Utilized Instructional Space (m}^2\text{)} + 70\% \text{ of Under-utilized Instructional Space (m}^2\text{)} + 100\% \text{ of Non-instructional Space (m}^2\text{)}$
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Utilized Instructional Space = instructional space × (utilization rate + 15%)
 Under-utilized Instructional Space = instructional space – utilized instructional space
 Non-instructional Space = actual space – instructional space

- iii. Over-utilization: schools that have a utilization rate of more than 100% will receive additional funding for the over-utilized space:

$\text{Funded Space} = \text{Actual Space (m}^2\text{)} + 20\% \text{ of Over-utilized Actual Space (m}^2\text{)}$
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Over-utilized Actual Space = actual space × (utilization rate - 100%)

Notes:

- Alternative schools are funded for 100% of actual space until instructional and non-instructional area data is available.
- 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) is used.
- Public-private partnership (P3) joint-use schools are recognized at 70% of the eligible funded space (see Appendix F for the list of P3 joint-use schools).

Example: How Funded Space is Calculated for a School Division

School Division	Gross Area (m ²)	Instructional Space (m ²)	Non-instructional Space (m ²)	Utilization Rate (m ²)
School A	5,000	1,000	4,000	75%
School B	5,000	1,000	4,000	100%
School C	5,000	1,000	4,000	125%
Non-school Space	2,000	N/A	N/A	N/A

School A:	Utilized Space	= 1,000 x (75% + 15%)	= 900 m ²
	Under-utilized Space	= 1,000 - 900	= 100 m ²
	Over-utilized Space	= 0	= 0 m ²
	Funded Space	= 4,000 + 900 + (100 x 70%)	= 4,970 m²
School B:	Utilized Space	= 5,000	= 5,000 m ²
	Under-utilized Space	= 0	= 0 m ²
	Over-utilized Space	= 0	= 0 m ²
	Funded Space	= 5,000	= 5,000 m²
School C:	Utilized Space	= 5,000	= 5,000 m ²
	Under-utilized Space	= 0	= 0 m ²
	Over-utilized Space	= 5,000 x (125% - 100%)	= 1,250 m ²
	Funded Space	= 5,000 + (1,250 x 20%)	= 5,250 m²
School Division Total:	School A	= 4,970 m ²	
	School B	= 5,000 m ²	
	School C	= 5,250 m ²	
	Non-school Space	= 2,000 m ²	
	Funded Space	= <u>17,220 m²</u>	

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

Factors/Rates		Square Meter Rate
Salary and Benefit Funding		\$44.04
Material and Supply Funding		\$4.39
Minor Renovation Funding		\$11.60
Utility and Insurance Funding		\$20.57
Other Expenses Funding		\$2.90
Total plant operations and maintenance funding		\$83.49
Northern Factor:	Creighton SD 111	1.33
	Ile a la Crosse SD 112	1.33
	Northern Lights SD 113	1.37

c) Data and Sources used in Funding Calculation

Data	Source
Floor area of school buildings, including relocatable classrooms.	Ministry of Education, Education Funding 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.
Utilization rate of existing schools calculated as follows: MD PreK-12 enrolment ÷ Capacity x 100%	Ministry of Education, Education Funding Branch (MD PreK-12 enrolments); Ministry of Education, Infrastructure Branch (capacity).

5. Complementary Services - Prekindergarten

The complementary services / Prekindergarten (PreK) component allocates funding to boards of education that operate ministry-designated (MD) PreK programs. MD PreK funding takes into consideration staff salaries, resources and materials, staff professional learning, family engagement, nutrition, and school division leadership and support.

Total provincial funding allocated for the 316 ministry-designated PreK programs in 2023-24 is \$21.8 million, or 1.0% of the total recognized expenses.

Other MD 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 MD PreK enrolment numbers in their calculations. LDTF funding addresses all teacher benefits in a division, including MD PreK teachers. The plant operations and maintenance component considers the areas within school facilities that are used for MD PreK programs.

a) Conditionality

This funding is conditional on the board of education running their approved ministry-designated PreK programs during the entire school year and 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.

b) Funding Formula and Rates

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

MD PreK Funding	=	Program Funding	+	Coordination Funding	+	New Classroom Development Funding
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The following table provides a summary of factors and rates used in the calculation:

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	\$67,002 per program
Coordination Funding Addresses the costs of coordinating MD PreK programs	\$4,998 per first four classrooms, and \$1,599 per additional classroom
New Classroom Development Funding Furniture & Equipment Preparation of an early learning environment Coordination of new classrooms	\$25,990 per new program and classroom development

c) Data and Sources used in Funding Calculation

Data	Source
Designated PreK programs and number of classrooms	Ministry of Education, Early Years Branch, Early Learning and Evaluation Unit via School Divisions
New designated PreK programs and number of classrooms	Ministry of Education, Early Years Branch, Early Learning and Evaluation Unit via School Divisions
PreK Annual Report	School Divisions
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 student transportation services. The funding addresses the operating costs associated with the transportation of students and the costs associated with the purchase and/or lease of school buses. Operating costs for maintaining transportation facilities such as bus garages, maintenance workshops and warehouses are also recognized in this component.

Total provincial funding allocated for student transportation in 2023-24 is \$133.4 million, or 6.4% of the total recognized expenses.

a) Funding Formula and Rates

Transportation Funding	=	Rural Transportation Funding	+	Urban Transportation Funding
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Rural Transportation:

Rural funding is allocated based on the number of ministry-designated (MD) PreK-12 rural students transported and the total kilometre distances travelled to transport rural students to and from school. Rural intensive supports funding is based on 1% of the transported rural student count.

Rural transportation is calculated as follows:

Rural Transportation Funding	=	Distance Funding*	+	Student Funding	+	Intensive Supports Funding	+	Room & Board / Flights
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*Distance funding accounts for approximately 80% of total rural transportation funding.

Distance Funding	=	Total Distance of Rural Routes	x	Per km Rate				
Student Funding	=	MD PreK-12 Rural Students Transported	x	Rural per Student Rate				
Intensive Supports Funding	=	1% of MD PreK-12 Rural Students Transported	x	Rural Intensive Supports Rate				
Room & Board / Flights	=	# of Students Requiring Room & Board	x	Room & Board Rate	+	# of Students Requiring Flights	x	Flight Rate

Urban Transportation:

Urban funding is allocated based on the number of eligible students living in urban centres with a population of over 5,000. Students who live between or equal to the minimum and maximum kilometre distances in the table below from their school of attendance will be eligible for funding:

Student Distance Eligibility (kilometres)				
	MD PreK	K-8 Non-Immersion	K-8 Immersion	CÉF K-12
Minimum	0.5	1.0	1.0	1.0
Maximum	12.0	6.0	12.0	12.0

Urban transportation is calculated as follows:

Urban Transportation Funding	=	Student Funding	+	Small Urban Intensive Supports Funding	+	Large Urban Intensive Supports Funding
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Student Funding	=	# of Eligible Urban MD PreK-8 Students	x	Urban per Student Rate
Small Urban Intensive Supports Funding	=	1% of MD PreK-12 Students in Small Urban Centres*	x	Urban Intensive Support Rate
Large Urban Intensive Supports Funding	=	2% of MD PreK-12 Students in Large Urban Centres*	x	Urban Intensive Supports Rate

*For the purposes of this funding, Regina and Saskatoon are considered large urban centres; all others are considered small urban centres.

Northern Transportation:

For rural students, all transported MD PreK-12 students will be funded. A northern factor of 1.3 will be applied to Northern Lights in recognition of the costs associated with the school division's extreme sparsity.

For urban students, 35% of K-12 urban students and 65% of MD PreK urban students will be funded, regardless of the size of the community the school is located. A northern factor of 1.3 is applied to all three school divisions in the north to recognize the higher costs of providing transportation.

Northern intensive supports funding is based on 1% of MD PreK-12 students. For those students whose remote location requires them to be transported by airplane to live and attend school in another community, funding will be provided for flights and room and board.

Francophone Transportation:

To recognize the unique circumstances of the francophone school division, urban transportation funding for the Conseil des écoles fransaskoises (CÉF) will be based on K-12 students living in urban centres with a population of over 5,000. A factor of 1.8 is also applied to the urban per student funding rate and the urban intensive supports funding rate.

Factors/Rates		
	Rural	Urban
Distance Funding	\$280.24 per daily km	
Student Funding	\$536.50 per student	\$937.08 per student
Intensive Supports Funding	\$2,683 per student	\$4,686 per student
Eligible Students in the North		
Urban MD PreK Students		65% of total count
Urban K-12 Students		35% of total count
Students requiring Room & Board	\$5,251 per student	
Students requiring Flight	\$2,520 per student	
Northern Factor		
Creighton SD 111		1.3
Ile a la Crosse SD 112		1.3
Northern Lights SD 113	1.3	1.3
CÉF Urban Transportation Factor		
CÉF 310		1.8
Students requiring Intensive Supports		
Regina and Saskatoon		2% of MD PreK-12 students
All Other Areas	1% of MD PreK-12 students	1% of MD PreK-12 students

b) Data and Sources Used in Funding Calculation

Data	Source
MD PreK-12 rural students transported (headcounts) and rural route kilometres – round trip	School Divisions via Transportation Data Survey, Ministry of Education
Eligible MD PreK-12 urban students (headcounts)	School Divisions via Student Data System (SDS), Ministry of Education
Remote northern students (headcounts)	School Divisions via Transportation Data Survey, Ministry of Education
Urban centres with a population of 5,000 or more	SaskHealth Covered Population, eHealth Saskatchewan

7. Tuition Fee Expense

The tuition fee expense component allocates funding to boards of education to address fees typically charged for Saskatchewan students receiving their K-12 education Outside the Provincial Public Education System (OPPES). Examples include attendance at on-reserve schools and regional colleges.

This component does not provide funding for tuition fees charged or received between Saskatchewan school divisions or funded independent schools. 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 2023-24 is \$9.2 million, or 0.4% of the total recognized expenses.

The ministry’s interpretation of section 16 of *The Education Regulations, 2019* (Regulation 16) is that a school division will use their final budgets and actual enrolments to determine the tuition rate. For 2023-24, the rate is based on 2022-23 school division final budgets and actual enrolment.

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 16 Tuition Fee Rate
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Tuition Fee Expense	=	Students Enrolled under Other Inter-provincial Agreement*	×	\$6,000
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* This is a tuition agreement between Saskatchewan school divisions and Manitoba’s Ministry of Education. Only South East Cornerstone and Good Spirit are part of this agreement.

The method for determining the Regulation 16 tuition fee rate is prescribed in *The Education Regulations, 2019*. The tuition fee rate is calculated using the following formula:

Regulation 16 Tuition Fee Rate	=	(Net Expenses - Revenues)	÷	K-12 Enrolment FTEs
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Details of the Regulation 16 tuition fee rate formula can be found in Appendix I. Enrolment used in the calculation is the FTE for Saskatchewan and non-Saskatchewan K-12 students including home-based students. 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
Grades 1-12	1.0

c) Data and Sources used in Funding Calculation

Data	Source
School Division 2022-23 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	Actual Enrolment via Student Data System (SDS); Projected Enrolment via Survey, Ministry of Education (Budget Day)
Number of OPPES students	Ministry of Education Tuition Survey; Projected Enrolment via Survey, Ministry of Education (Budget Day)

8. 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 operating funding allocated for associate schools in 2023-24 is \$21.3 million, or 1.0% of the total recognized expenses. This amount excludes associate school tuition fee revenue to account for non-resident students attending associate schools.

a) Conditionality

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.

b) Funding Formula and Rates

Associate schools will be funded using two funding rates: 80% of the eligible average per student amount and an incremental funding rate equal to the incremental funding for a provincial school with 400 FTEs. The average rate will apply to enrolment up to 399 student FTEs and the incremental rate will apply to the remaining FTEs.

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

Factors/Rates		
Eligible Operating Funding (000s) ¹	A	2,055,750
Sept. 2023 PreK-12 FTE Enrolment ²	B	185,996
Associate School Funding Adjustment Factor	C	80%
Associate School Average Funding Rate per Student	$(A \div B) \times C$	8,842
Incremental Funding per Student ³		5,480

1. Funding does not include debt repayment, FNMEAF, associate school funding, language and culture, and other funding adjustments.
2. Enrolments exclude associate schools; include tuition revenue and tuition expense students.
3. Reflects additional funding when a student is added to a provincial school with 400 FTEs. This includes base instruction, supports for learning, governance, administration, and instructional resources.

Associate school funding is calculated using the following allocation formula:

Associate School Funding	=	Average Rate	x	Enrolment <= 399 FTEs	+	Incremental Rate	x	Enrolment > 399 FTEs
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Enrolment used in the calculation is K-12 associate school FTEs, excluding non-resident students and students aged 22 or older.

The formula will be used until a review of associate school funding is completed.

c) Data and Sources used in Funding Calculation

Data	Source
FTE Enrolment for Saskatchewan K-12 students	Actual Enrolment via Student Data System (SDS); Projected Enrolment via Survey, Ministry of Education (Budget Day)

9. Language and Culture

The language and culture component allocates funding to the Conseil des écoles fransaskoises (CÉF) to support the unique constitutional obligations of section 23 of *The Canadian Charter of Rights and Freedoms*, in order to prepare the 21st-century student for success in the academic, identity and cultural aspects of development.

Total provincial funding allocated for language and culture in 2023-24 is \$3.9 million or 0.2% of the total recognized expenses.

a) Funding Formula and Rates

The funding is provided to the CÉF on an annual basis. The total funding for this component is fixed and will not be adjusted for inflation or enrolment.

b) Data and Sources used in Funding Calculation

N/A

10. Debt Repayment

The debt repayment component allocates funding to boards of education 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.

Total provincial funding allocated for debt repayment in 2023-24 is \$13.9 million or 0.7% of the total recognized expenses.

a) Funding Formula and Rates

N/A

b) Data and Sources used in Funding Calculation

Data	Source
Debt Repayment Principal and Interest	School Division approved borrowing information – Ministry of Education

C. Revenue Components



EDUCATION OPERATING GRANT REVENUE COMPONENTS

Tuition fee revenues will reduce the operating funding paid to boards of education. Education operating funding is calculated by subtracting the sum of this revenue component from the sum of the expenditure components.

1. 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 Indigenous Services Canada or from First Nations Bands), non-reciprocal foreign exchange students, international tuition students and other students who are not residents of Saskatchewan. The component excludes non-resident students who are attending associate schools, as these students and their tuition fee revenues are accounted for in the associate school component.

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 2023-24 is \$43.3 million.

The ministry's interpretation of section 16 of *The Education Regulations, 2019* (Regulation 16) is that a school division will use their final budgets and actual enrolments to determine the tuition rate. For 2023-24, the rate is based on 2022-23 school division final budgets and actual enrolment.

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 16 Tuition Fee Rate
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* Excludes non-resident students attending associate schools.

Tuition Fee Revenue	=	Non-resident Students Enrolled under Other Inter-provincial Agreement*	×	\$6,000
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* This is a tuition agreement between Saskatchewan school divisions and Manitoba's Ministry of Education. Only South East Cornerstone and Good Spirit are part of this agreement.

Tuition Fee Revenue	=	Number of International Tuition Students	×	\$5,328
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Tuition Fee Revenue	=	Number of George Gordon Tuition Students	×	\$11,336*
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* The George Gordon Tuition rate is equal to 85.6% of Horizon School Division's Regulation 16 Tuition Fee Rate. The rate recognizes that George Gordon School is owned and maintained by George Gordon First Nation.

The method for determining the Regulation 16 tuition fee rate is prescribed in *The Education Regulations, 2019*. The tuition fee rate is calculated using the following formula:

Regulation 16 Tuition Fee Rate	=	(Net Expenses	-	Revenues)	÷	K-12 Enrolment FTEs
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Details of the Regulation 16 tuition fee rate formula can be found in Appendix I. Enrolment used in the calculation is the FTE for Saskatchewan and non-Saskatchewan K-12 students including home-based students. 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
Grades 1-12	1.0

b) Data and Sources used in Funding Calculation

Data	Source
School Division 2022-23 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	Actual Enrolment via Student Data System (SDS); Projected Enrolment via Survey, Ministry of Education (Budget Day)
Number of non-resident students	Ministry of Education Tuition Survey; Projected Enrolment via Survey, Ministry of Education (Budget Day)

2. Education Property Tax

On January 1, 2018, new Education Property Taxes (EPT) legislation took effect. With this change, municipalities now remit EPT directly to the Government rather than school divisions. Separate school divisions still retain their authority to set their own mill rates and collect their own EPT. As well, the City of Lloydminster maintains its existing EPT system.

For all public-school divisions and separate school divisions that do not set their own mill rates, monthly ministry operating grant payments reflect both the operating grant and EPT contribution to overall school division funding; therefore, the EPT revenue adjustment is no longer a calculated component of the funding formula.

For separate school divisions that exercise their authority to set their own mill rates and collect their own EPT, the ministry adjusts monthly operating grant payments against the dollars collected through EPT. The operating grant to the two Lloydminster school divisions is adjusted monthly based on the annual estimated EPT collections from the City of Lloydminster.

D. Other Funded Items



1. Funding Adjustments

Funding adjustments are determined outside of the funding model and increase or decrease the total recognized funding for school divisions.

1.1 Course Fees: Saskatchewan Distance Learning Corporation

School divisions will be invoiced \$500 per course by the Saskatchewan Distance Learning Corporation for the actual number of courses taken through the Sask. DLC. Invoices will be based on courses taken by students enrolled as of September 30 and the number of courses will be reconciled throughout the year to ensure accuracy. Separate and francophone school divisions can operate approved online schools that meet the Provincial Quality Assurance Framework.

Monthly operating grant payments will be adjusted based on invoices from the Sask. DLC, and payment will be made to the Sask. DLC on behalf of school divisions.

1.2 Other Funding Adjustments

Adjustments will be added throughout the year for 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: EDFundingModel@gov.sk.ca.

2. 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 existing 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. This does not apply to where school divisions are opening/renovating a school to replace an old school building, or if a division is opening and closing a school within the same community.

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; and,
- the funded space of the school and the rates in the plant operations 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.

E. 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
<p>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>	<p>The funding model is unique to Saskatchewan and provides a balance between provincial direction and board of education responsibilities.</p> <p>The annual overall funding allocation (“size of the pie”) is determined through government’s budget process. However, the model distributes funding largely in an unconditional way so boards of education can focus resources where needed to support provincial priorities and local needs.</p>
<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>	<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 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 the delivery of education programs and services. Boards of education continue to have the responsibility 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: School Division Enrolments

September 30, 2023 Actual Enrolments

School Division	MD PreK FTEs	K-12 FTEs	Full-time Online FTEs	Associate School FTEs	OPPEs Student FTEs	Total MD PreK-12 Funded FTEs
Chinook SD 211	36.50	5,574.50	79.25		38.00	5,728.25
Christ the Teacher RCSSD 212	43.00	1,648.50	2.00		0.00	1,693.50
Conseil des écoles fransaskoises 310	0.00	1,897.00	0.00		17.50	1,914.50
Creighton SD 111	8.00	423.00	4.00		12.00	447.00
Good Spirit SD 204	66.00	5,819.75	93.75		30.00	6,009.50
Holy Family RCSSD 140	24.00	1,205.25	2.00		0.00	1,231.25
Holy Trinity RCSSD 22	38.50	2,245.25	5.00		0.00	2,288.75
Horizon SD 205	54.50	6,068.00	53.25		12.00	6,187.75
Ile a la Crosse SD 112	15.50	322.00	2.25		0.00	339.75
Light of Christ RCSSD 16	50.00	1,758.00	6.00		0.00	1,814.00
Living Sky SD 202	83.00	4,981.50	87.50	59.50	29.00	5,240.50
Lloydminster RCSSD 89	12.50	1,221.75	0.00		0.00	1,234.25
Lloydminster SD 99	14.00	1,743.75	13.50		0.00	1,771.25
North East SD 200	74.50	4,489.50	71.00		13.00	4,648.00
Northern Lights SD 113	93.00	3,599.25	41.75		252.00	3,986.00
Northwest SD 203	95.50	4,173.75	51.00		58.00	4,378.25
Prairie South SD 210	56.00	6,482.75	97.00	361.50	0.00	6,997.25
Prairie Spirit SD 206	104.00	10,680.50	131.00	354.00	52.50	11,322.00
Prairie Valley SD 208	73.50	8,380.75	103.00		30.00	8,587.25
Prince Albert RCSSD 6	79.00	2,793.00	2.00		0.00	2,874.00
Regina RCSSD 81	174.00	12,405.25	30.50	58.00	0.00	12,667.75
Regina SD 4	255.50	22,801.00	262.75	1,537.50	0.00	24,856.75
Saskatchewan Rivers SD 119	175.50	7,883.50	125.50		10.00	8,194.50
Saskatoon SD 13	288.50	26,084.25	289.50	203.00	32.75	26,898.00
South East Cornerstone SD 209	74.50	7,717.00	143.00		12.50	7,947.00
St. Paul's RCSSD 20	192.00	20,384.50	291.50		14.00	20,882.00
Sun West SD 207	43.50	4,391.75	54.50		12.00	4,501.75
Provincial Total	2,224.50	177,175.00	2,042.50	2,573.50	625.25	184,640.75

Note: All numbers have been rounded. Student enrolment numbers do not include +22 students. PreK enrolment numbers include only ministry-designated programs. Non-Saskatchewan residents and Saskatchewan students receiving their K-12 education Outside the Provincial Public Education System (OPPEs) are included. Returning graduate students are recognized as 0.25 FTEs. Enrolment in Lloydminster school divisions do not include Alberta students.

Appendix C: Immersion Schools

For 2023-24, 92 immersion schools are recognized for funding: 83 offer French immersion, eight offer Cree immersion programming (one of these also offers French immersion, and therefore does not represent an additional school), one offers Dene Immersion and two offer Ukrainian immersion programming (one of these also offers French immersion, and therefore does not represent an additional school). To receive recognition, a school must provide language immersion programming for greater than 50% of instructional time.

School Division	School Name
French Immersion	
Chinook SD 211	École Centennial School
	Swift Current Comprehensive High School
Christ the Teacher RCSSD 212	Sacred Heart High School
	St. Henry's Junior School
	St. Henry's Senior School
Good Spirit SD 204	St. Michael's School
	Melville Comprehensive
Holy Family RCSSD 140	Sacred Heart Elementary/École Sacré Coeur
Holy Trinity RCSSD 22	St. Margaret School
	Vanier Collegiate
Light of Christ RCSSD 16	École Monseigneur Blaise Morand
	John Paul II Collegiate
Lloydminster RCSSD 89	École St. Thomas Elementary
	Holy Rosary High School
Northern Lights SD 113	Churchill Community High School
	Pre-Cam Community School
Northwest SD 203	Carpenter High School
	Jonas Samson Junior High School
	Lakeview Elementary School
Prairie South SD 210	Central Collegiate
	École Gravelbourg School
	École Palliser Heights School
Prairie Spirit SD 206	Warman Elementary School
Prairie Valley SD 208	École White City School
	École Lumsden Elementary School
	Greenall School
	Lumsden High School
Prince Albert RCSSD 6	École St. Anne School
	École St. Mary High School
	École Holy Cross School
Regina RCSSD 81	Archbishop M.C. O'Neill High School
	Dr. Martin LeBoldus Catholic High School
	École St. Angela Merici

	École St. Elizabeth
	École St. Mary
	École St. Pius X
	Miller Comprehensive Catholic High School
	St. Kateri Tekakwitha School
Regina SD 4	Campbell Collegiate
	École Centennial School
	Dr. A.E. Perry School
	École Connaught Community School
	École Massey School
	École W. S. Hawrylak School
	École Wascana Plains School
	École Wilfrid Walker School
	Elsie Mironuck School
	Thom Collegiate
Saskatchewan Rivers SD 119	Carlton Comprehensive Public High School
	École Debden Public School
	École Arthur Pechey Public School
	École Vickers Public School
Saskatoon SD 13	Alvin Buckwold School
	Centennial Collegiate
	College Park School
	Dundonald School
	Forest Grove School
	Henry Kelsey School
	Lakeview School
	Marion M. Graham Collegiate
	River Heights School
	Silverspring School
	Tommy Douglas Collegiate
	Victoria School
	Walter Murray Collegiate
South East Cornerstone SD 209	Assiniboia Park Elementary School
	Estevan Comprehensive
	Pleasantdale School
St. Paul's RCSSD 20	Bethlehem Catholic High School
	Bishop James Mahoney High School
	École Cardinal Leger School
	École Holy Mary Catholic School
	École Mother Teresa School
	École Saskatoon French School
	École Sister O'Brien School
	École St. Gerard School
	École St. Matthew School
	École St. Paul School
	École St. Peter School

	Father Robinson School
	Holy Cross High School
	St. Joseph High School
	St. Luke School

Cree Immersion* Also offers French immersion.	
Northern Lights SD 113	Minahik Waskahigan Elementary School
	Ministik Community School
	Pre-Cam Community School*
	Valley View School
Saskatchewan Rivers SD 119	John Diefenbaker Public School
Saskatoon SD 13	Wâhkôhtowin School
St. Paul's RCSSD 20	St. Frances Cree Bilingual School
	St. Frances Cree Bilingual School – Bateman
Dene Immersion	
Northern Lights SD 113	Ducharme Elementary School
Ukrainian Immersion* Also offers French immersion.	
St. Paul's RCSSD 20	Bethlehem Catholic High School*
	Bishop Filevich School

Appendix D: Hutterian Schools

For 2023-24, 76 Hutterian Schools are recognized for funding.

School Division	School Name
Chinook SD 211	Abbey Hutterite School
	Bone Creek Hutterite
	Box Elder Hutterite School
	Butte Hutterite School
	Capeland Hutterite School
	Carmichael Hutterite School
	Creston Bench Hutterian School
	Cypress Hutterite School
	Downie Lake Hutterite School
	Earview Hutterian School
	Estuary Hutterite School
	Friesen Hutterite School
	Garden Plane Colony School
	Grassy Hill Hutterite School
	Haven Hutterite School
	Hulbert Hutterite School
	McMahon Colony School
	Norfolk Hutterite School
	Pelletier Hill Hutterite School
	Pennant Colony School
	Ruskin Hutterian School
	Sand Lake Hutterite Elementary
	Sierra Hutterite School
	Southland Hutterite School
	Spring Creek Hutterite School
	Spring Lake Hutterite School
Sunset Hutterite School	
Tompkins Colony School	
Webb Hutterite School	
Wheatland Hutterite School	
Good Spirit SD 204	Bear Stream School
	Hofer Colony School
	Silver Stream School
Horizon SD 205	Lakeside Colony School
	Sask. Central Hutterian School
	New Horizon Hutterian School
Living Sky SD 202	Hillsvale Colony School
	Lakeview Colony School
	Scott Colony School
North East SD 200	Miner Creek Hutterian School
	Star City Colony School

Prairie South SD 210	Baildon Colony Hutterite School
	Belle Plaine Hutterite School
	Huron Hutterite Elementary
	Rockglen Colony Hutterite School
	Rose Valley Hutterite School
Prairie Spirit SD 206	Eagle Creek Colony School
	Green Leaf Colony School
	Hillcrest Hutterite School
	Leask Hutterite Colony School
	Lost River Colony School
	Riverbend Hutterite Colony School
	Riverview Colony School
	Sunnydale Colony School
	Willow Park Colony School
Prairie Valley SD 208	Arm River Colony School
	Lajord Colony School
Saskatchewan Rivers SD 119	Winding River Colony School
Sun West SD 207	Beechy Hutterite School
	Big Rose Hutterite School
	Cherry Grove School
	Clear Springs Hutterite School
	Cleland Hutterite School
	Dinsmore Colony School
	Eatonia Hutterite School
	Glidden Hutterite School
	Goldenview Colony School
	Kyle Colony School
	Matador Colony School
	McGee Colony School
	Milden Colony School
	Prairieland Hutterite School
	Smiley Hutterite School
	Springfield Hutterite School
Springwater Hutterite Elementary	
Valley Centre Hutterite School	

Appendix E: Small Schools of Necessity

For 2023-24, 59 Small Schools of Necessity (SSONs) are recognized for funding. To receive recognition as an SSON, schools with elementary grades 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 K-12 enrolment counts and standard distance measurements (data source: Ministry of Highways and Infrastructure).

School Division	School Name
Chinook SD 211	Burstall School
	Consul School
	Fox Valley School
	Frontier School
	Hodgeville School
	Val Marie School
Christ the Teacher RCSSD 212	St. Theodore School
Conseil des écoles fransaskoises 310	École Beau Soleil
	École Boréale
	École de Bellegarde
	École Ducharme
	École Mathieu de Gravelbourg
	École Notre-Dame-des-Vertus
	École Père Mercure
	École Providence
	École St-Isidore de Bellevue
	École Valois
Good Spirit SD 204	Invermay School
Holy Family RCSSD 140	St. Augustine School (Wilcox)
	St. Olivier School
Holy Trinity RCSSD 22	Christ the King School
Horizon SD 205	Schell School
	Viscount Central School
Light of Christ RCSSD 16	Rivier Elementary School
Living Sky SD 202	Cando Community School
	Hafford Central School
	Maymont Central School
	Medstead Central School
North East SD 200	William Mason School

Northern Lights SD 113	Ben McIntyre School
	Kiskahikan School
	Ospwakun Sepe School
	Sasdaze School
	St. George's Hill School
	St. Pascal School
	Stony Rapids School
	Timber Bay School
Northwest SD 203	Ernie Studer School
	Glaslyn Central School
	Goodsoil Central School
Prairie South SD 210	Bengough School
	Chaplin School
	Craik School
Prairie Valley SD 208	Kelliher School
	North Valley Elementary
	Wolseley High School
South East Cornerstone SD 209	Gladmar Regional School
	Lampman School
	Lyndale School
	Midale Central School
	Radville Regional High School
Sun West SD 207	D'Arcy Elementary School
	Dinsmore Composite School
	Eaton School
	Elrose Composite School
	Kyle Composite School
	Loreburn Central School
	North West Central School
	Westcliffe Composite School

Appendix F: Public-Private Partnership Joint-Use Schools

Eighteen schools were built on nine joint use school sites in four communities. The schools were built using a public private partnership. The school divisions own and operate the schools, but the private sector is responsible for minor renovations and maintenance. Given this arrangement these schools are funded at 70% of the eligible funded space.

P3 Joint-Use Schools	
School Division	School Name
Prairie Spirit SD 206	Lake Vista Public School
	Traditions Elementary School
Regina RCSSD 81	St. Elizabeth School
	St. Kateri Tekakwitha School
	St. Nicholas School
Regina SD 4	École Harbour Landing School
	École Wascana Plains School
	Plainsview School
Saskatoon SD 13	Chief Whitecap School
	Colette Bourgonje School
	Ernest Lindner School
	Sylvia Fedoruk School
St.Paul's RCSSD 20	École Holy Mary Catholic School
	Holy Trinity Catholic School
	St. Kateri Tekakwitha Catholic School
	St. Lorenzo Ruiz Catholic School
	St. Nicholas Catholic School
	St. Therese of Lisieux Catholic School

Appendix G: Associate Schools

For 2023-24, 10 Associate schools are recognized for funding. 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
Living Sky SD 202	Heritage Christian School
	Meadow Lake Christian Academy
Prairie South SD 210	Briercrest Christian Academy
	Cornerstone Christian School
Prairie Spirit SD 206	Valley Christian Academy
Regina RCSSD 81	Mother Teresa Middle School
Regina SD 4	Harvest City Christian Academy
	Regina Christian School
	Regina Huda School
Saskatoon SD 13	Saskatoon Misbah School Inc.

Appendix H: Urban Centres

For 2023-24, 20 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
Living Sky SD 202	Battleford
Holy Family RCSSD 140 South East Cornerstone SD 209	Estevan
Horizon SD 205 St. Paul's RCSSD 20	Humboldt
Sun West SD 207	Kindersley
Northern Lights SD 113	La Ronge
Lloydminster RCSSD 89 Lloydminster SD 99	Lloydminster
Prairie Spirit SD 206 St. Paul's RCSSD 20	Martensville
Northwest SD 203	Meadow Lake
North East SD 200	Melfort
Christ the Teacher RCSSD 212 Good Spirit SD 204	Melville
Conseil des écoles fransaskoises 310 Holy Trinity RCSSD 22 Prairie South SD 210	Moose Jaw
North East SD 200	Nipawin
Conseil des écoles fransaskoises 310 Light of Christ RCSSD 16 Living Sky SD 202	North Battleford
Conseil des écoles fransaskoises 310 Prince Albert RCSSD Saskatchewan Rivers SD 119	Prince Albert
Conseil des écoles fransaskoises 310 Regina RCSSD 81 Regina SD 4	Regina
Conseil des écoles fransaskoises 310 Saskatoon SD 13 St. Paul's RCSSD 20	Saskatoon
Chinook SD 211 Holy Trinity RCSSD 22	Swift Current
Prairie Spirit SD 206 St. Paul's RCSSD 20	Warman
Holy Family RCSSD 140 South East Cornerstone SD 209	Weyburn
Christ the Teacher RCSSD 212 Good Spirit SD 204	Yorkton

Note: White City and Emerald Park are being treated as an urban centre in the transportation component only.

Appendix I: Regulation 16 Tuition Fee Rate Calculation

Section 16 of *The Education Regulations, 2019* is used to determine tuition rates for funding purposes. 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 Operations 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 PreK expenses not listed in the four rows above)

C. Cost Recoveries
Grants – 02
Federal Grants – 025 Total
Cost Recoveries (Applicable amounts not already included in Federal Grants above)
Language Programs
Intensive Needs
Teacherages
Other

Regulation 16 Tuition Fee Rate	=	(A - B - C)	÷	K-12 Enrolment FTEs
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Appendix J: Summary of 2023-24 Funding Rates

Governance	
Board Chair Remuneration	\$7,574
Board Member Remuneration	\$6,313
Professional Development Allowance	\$2,037
School Community Council Allowance	\$2,007
School Funding - Standard	\$2,510
School Funding - Hutterian	\$251.0
Student Funding	\$13.93
Distance Funding	\$0.485

Administration	
Base Funding	\$488,974
School Funding - Standard	\$10,289
School Funding - Hutterian	\$1,028.9
Student Funding	\$270.53
Dispersion Funding	\$58.66

Base Instruction	
Instructional Unit Rate	\$93,866

School-based Support	
School-based Support Rate	\$65,723

Supports for Learning	
Supports for Learning Rate	\$87,917

Instructional Resources	
School Funding - Standard	\$77,264
School Funding - Hutterian	\$7,726.4
Student Funding	\$295.82

Full-time Online Learning	
Student Funding	\$6,000

Plant Operations and Maintenance	
Per Square Meter Rate	\$83.49

Complementary Services (MD PreK)	
Program Funding	\$67,002
Classroom Funding (=4 classrooms)	\$4,998
Classroom Funding (>4 classrooms)	\$1,599
New Classroom development funding	\$25,990

Student Transportation	
Rural Distance Funding Rate	\$280.24
Rural Student Funding Rate	\$536.50
Rural Intensive Support Funding Rate	\$2,683
Urban Student Funding Rate	\$937.08
Urban Intensive Support Funding Rate	\$4,686
Room and Board Funding Rate	\$5,251
Flights Funding Rate	\$2,520

Associate Schools	
Associate School Average Funding Rate	\$8,842
Incremental Funding Rate	\$5,480

Tuition Fee Expense	
Manitoba Student Rate	\$6,000

Tuition Fee Revenue	
George Gordon Student Rate	\$11,336
International Student Adjustment Rate	\$5,328
Manitoba Student Rate	\$6,000

Sask. DLC Online Learning Course Fee	
Fee per Course	\$500