
To: Board of Education

Prepared By: Jason Reid
Secretary Treasurer

Subject: Assessment of Available Funds

Date: May 3, 2021

At the April 29, 2021 meeting of the Budgeted Advisory Committee (BAC) meeting it was decided that staff be requested to assess what funds could be made available to fund educational priorities. Committee members noted this assessment should include information on historical versus present staff levels, and teacher staffing levels in relation to the collective agreement.

Related to this analysis, as we are working to develop the May fiscal forecast the estimated year-end accumulated surplus has increased and the estimate of funds available for priorities has increased from \$86,362 to approximately \$500,000. However, as budget sustainability is a significant risk (as described on page 8 of the [April Facts Package](#)), increasing the amount of accumulated surplus appropriated to fund continuing expenditures will increase this risk further.

The assessment documented in this briefing note focuses on opportunities to reallocate existing continuing budget, and was informed by review of budget allocations by program area in comparison to other school districts, staffing levels in relation to the collective agreement, and historical staffing information where readily available.

Budget Allocations by Program Area

At the April 8, 2021 BAC meeting, the committee reviewed an analysis of the ratio of 2020/21 budget allocations (operating and CEF) by program area and student enrolment, in comparison with 5 school districts that are similar in size and that have similar geographical factors/funding. This analysis is found on pages 22 to 30 of the April Facts package in the [April 8th agenda package](#).

Focusing on the differences in the ratios between SD63 and the average of the 5 comparable school districts (using the data in Exhibit 2), the budget variances become more apparent. The table below presents the difference in the ratio (Budget/Student FTE) between SD63 and the average of the 5 comparable school districts. The budget difference is calculated by multiplying the ratio difference by SD63 enrolment.

Function	Ratio Difference	Budget Difference
1 - Instruction	139.40	\$1,084,062
4 - District Administration	-29.31	-\$227,898
5 - Ops and Maintenance	-74.78	-\$581,553
7 - Transportation	-59.16	-\$460,058
Information Tech	-18.15	-\$141,163
Total	-42.00	-\$326,610

As shown in this table, SD63 allocates more budget to Function 1 (Instruction) and less to other functions. Further analysis is included in attachments 1 and 2 to this briefing note.

Attachment 1 presents the difference in the ratio of salary and benefit budget per student FTE between SD63 and the average of the other 5 comparable school districts. This difference is then multiplied by SD63's enrolment to present the gross budget difference. Attachment 1 highlights that within Function 1 (Instruction), SD63 budgets more salaries and benefits in Regular Instruction [\$1,457,855 more] and Special Education [\$1,536,697 more], and less in Counselling [\$597,782 less], Library Services [\$461,800 less], and Administration [\$423,839 less]. Note that while SD63 spends 42.3% less per student in Indigenous Education, the percentage of students that identify as Indigenous is also 54% lower than the average.

When comparing functions 4, 5, 7 we have historically found differences between districts in how budget is allocated at the program level. Therefore, it is more accurate to compare the total expenditures at the function level. For these functions, attachment 1 shows that:

- SD63 spends 3.7% less on District Administration salaries and benefits than comparable school districts, which equates to \$103,425 less budget.
- SD63 spends 1.6% more on Operations and Maintenance salaries and benefits than comparable school districts, which equates to \$90,730 more budget.
- SD63 spends 12.7% less on Transportation salaries and benefits than comparable school districts, which equates to \$142,360 less budget. Note that the smaller geographical size of SD63 relative to other districts is a factor.
- SD63 spends 11.1% more on Information Technology salaries and benefits than comparable school districts, which equates to \$86,581 more budget.

Attachment 2 presents the same analysis, but for actual 2019/20 service and supply expenditures¹. Overall, SD63 spent \$82 less on services and supplies per student than the average in 2019/20, or \$625,948 less. However, the difference is actually larger as SD63 purchased 3 portable classrooms in 2019/20 using \$513,489 in one-time surplus funds (included in operating fund capital purchases). If the portable purchases had not occurred,

¹ In SD63 and some other districts, surplus carryforwards (i.e. multi-year funding) in schools and programs are budgeted as expenditures (to provide spending authority); however, the balances are maintained over time. As the amount of surplus carryforwards and the methods of budgeting can vary, comparison of actual service and supply expenses is more meaningful.

SD63 would have reported service and supply costs that were \$1.1 million less than the average of the other school districts, or about 13.3% less than the average. Note that 2019/20 actual results also do not reflect the temporary reduction to the IT infrastructure budget of \$250,000, which occurred in 2020/21.

In addition to the portable purchases, operating fund capital fund purchases includes investment in IT infrastructure² and other equipment or capital improvements, which in other districts may be reported as expense primarily within function 5 (as capitalization accounting policies vary). If function 5 and operating capital expenditures are combined and the portables are removed, we spent \$347,545 less overall in combined function 5/operating capital. We also spend less on service and supplies for transportation, but the smaller geographical boundary of SD63 is a factor and SD71 contracting out transportation also skews this average.

Service and supply expenditure in function 1 (instruction) is lower by \$40/student or 9.7% compared to the average, which represents \$313,225 less when grossed up to SD63 enrolment.

Service and supply expenditure in function 4 (district administration) is lower by \$7/student or 8.7% compared to the average, which represents \$51,535 less when grossed up to SD63 enrolment.

Restoration of Class Size and Composition Language

Following the November 2016 decision by the Supreme Court of Canada, class size and composition contractual language was restored to the teachers' collective agreement in 2017/18. This language had previously been removed from the collective agreement in 2002.

The relationship between this language and the budget is complex, but relevant to understanding the degree to which budget flexibility exists. It is also relevant to understanding current staffing levels in relation to historical staffing levels.

The restored language includes maximum class sizes and required ratios for non-enrolling teacher positions. The local language in Saanich also includes article D.1.5, which reduces class size where complexity exists:

D.1.5 A class which includes students with behavioural problems, learning difficulties or special needs shall be smaller than D.1.1, the number to be determined through consultation and consensus among the teacher, the principal and District staff, and to reflect the support services provided. The flexibility factor expressed in D.1.4 shall not apply.

Prior to 2002, this article reflected the consultative process of organizing classes considering complexity and where necessary reducing the class size and/or increasing the support services provided. Prior to the language being removed the district budget included an "Article D.1.5 Fund" that was used to support classroom complexity. Class size reductions or additional support services were limited by the quantum of this fund and other available staffing budgets.

Prior to 2002, article D.3.4 included language that required the Board to make every reasonable effort to limit the number of designated students in a class to 2. To address the human rights implications of restoring this historical language, when restored the following modifications were reflected:

1. The Provincial Memorandum of Agreement (MOA) implementing the restored language includes an overarching provision outlining a shared commitment to equitable access to learning. The intention of the language is that classes will be organized to ensure equitable access, and will not be organized to limit the number of designations.
2. Article D.3.4 in the SD63 local language was modified (language struck-through removed) as follows: *"The Board shall ~~make every reasonable effort to limit to two (2) the number of such students integrated into any regular class.~~"*
3. The MOA added new provisions providing contractual remedy to the extent the district is in "non-compliance" with Article D.3.4. This remedy provides additional support to teachers with complex classrooms.

Remedy also occurs when class sizes are in excess of the contractual limits despite the "best efforts" of the school district. Providing remedy for class size reflected a recognition by the parties that a number of potential barriers existed to implementing reduced class sizes, such as available staffing and the capacity of schools.

Implementing the restored class size language in Saanich was complicated by Article D.1.5, as its interpretation is very subjective. It was further complicated by contractual remedy, which created the concept of a theoretic class size that could be lower than the actual class size. Because of this inter-relationship between Article D.1.5 and remedy, in Saanich class size remedy is funded from the teacher staffing budget. While in theory remedy is intended approximate the cost of staffing to compliance, in reality it is less expensive because it can be allocated in much smaller increments than staffing. This makes it possible to lower the theoretical "D.1.5" class sizes more than can actually be staffed in reality, and then pay the contractual remedy. The district's objective is that D.1.5 class sizes established through "consultation and consensus" approximate those that can usually be staffed in reality, thus maximizing the funding available to actually reduce class sizes (versus paying remedy). In the implementation year, 4 FTE in staffing was applied to class size remedy, and 2.5 FTE (equivalent to \$260,533) is being held back to fund estimated class size remedy in 2021/22.

Remedy for Article D3.4 is a numerical calculation based on the number of designated students in excess of 2 in each class, and the cost is funded through the Classroom Enhancement Fund (CEF) separately from the CEF allocations for staffing. The cost of Article D.3.4 remedy has been relatively consistent since implementation, but has grown as the number of designations has grown. The funded D.3.4 remedy cost in 2020/21 is \$827,473, and is expected to be close to this amount in 2021/22. When combined with class size remedy, the total estimated remedy cost accrued for 2021/22 is expected to be approximately \$1.1 million.

The MOA includes the following language regarding how remedy is used:

“Once the value of the remedy has been calculated, the teacher will determine which of the following remedies will be awarded:

- i) Additional preparation time for the affected teacher;*
- ii) Additional non-enrolling staffing added to the school specifically to work with the affected teacher’s class;*
- iii) Additional enrolling staffing to co-teach with the affected teacher;*
- iv) Other remedies that the local parties agree would be appropriate.*

In the event that it is not practicable to provide the affected teacher with any of these remedies during the school year, the local parties will meet to determine what alternative remedy the teacher will receive.”

To implement the restored language, the district is provided funding through CEF for the following:

- 48.5 FTE³ – for enrolling teacher staffing and for class size remedy.
- 1.8 FTE - for teacher librarian to meet non-enrolling ratio.
- 0.4 FTE – for teacher counsellor to meet non-enrolling ratio.
- 10 FTE – to restore the “D.1.5 fund” to fund class complexity (enrolling or non-enrolling staff). This fund was confirmed part way through the implementation year following petitioning by the district and was fully implemented in 2018/19.
- D.3.4 remedy – funding for the actual cost of remedy.

³ Note that the net increase in enrolling teacher FTE was lower because of the elimination of the Learning Improvement Fund (with the implementation of CEF), which had funded 11.175 teacher FTE in 2016/17. Therefore, the increase in funding available for teacher staffing in 2017/18 was 37.325 FTE, less the amount allocated for class size remedy.

Current and Historical Teacher Staffing

Because of the potential broad interpretation of article D.1.5, when implementing class size reductions the ratio of enrolling staffing to students was reviewed in relation to staffing levels prior to the language being removed in 2002. And going forward staffing ratios overall are benchmarked to the 2018/19 school year (the year after implementation when the Article D.1.5 fund was fully implemented). The ratio of enrolling teachers⁴ to students prior to 2002, and the years before and after restoration are presented in the table below:

Year	Enrolment	Enrolling Teacher FTE	Ratio	Notes
2000/01	8,411	381.7	22.04	Year prior to language being removed
2016/17	6,909	309.1	22.35	Year prior to restoration
2017/18	7,004	346.7	20.20	Restoration year
2018/19	7,083	347.5	20.39	Second year of restoration
2019/20	7,122	354.9	20.07	Ratio lowered by enrolment fluctuation
2020/21	7,406	376.8	19.66	Ratio lowered by pandemic
2021/22	7,190	354.2	20.30	Based on forecasted enrolment

Following the implementation year, the article D.1.5 fund was fully implemented in 2018/19, and based feedback received in the implementation year, most of the fund was allocated to non-enrolling teacher support (this is why the enrolling ratio increased in 2018/19). As allocation of D.1.5 has remained consistent since, 2018/19 is used a benchmark year for setting the overall enrolling teacher ratio (note this ratio decreased from 20.39 to 20.30 to reflect a contractual increase to prep time in 2018/19). This target ratio of 20.30 students per enrolling teacher is 7.9% lower than the ratio in 2000/01 (prior to the language being removed), and the district was funded to this ratio through CEF. In 2019/20 and 2020/21 the actual ratio ended up being lower than target because of enrolment fluctuations relative to forecast and the pandemic, respectively.

An analysis of non-enrolling educator staffing (teacher and administrators) is included as attachment 3. Overall, the ratio of students to non-enrolling teachers is significantly lower today than it was in 2000/01 (the year before the language was removed from the collective agreement). Note that for the purpose of calculating compliance with the collective agreement, administrator assignments are removed.

As shown in attachment 3, for the 2021/22 school year the district is staffing close to the collective agreement ratios for Library, Counselling, and English Language Learning (ELL). For the Learning Assistance (LA), Behavioral Support (BS), and Integration Support (IST) categories, the district is staffing in excess of the required ratios by 18 FTE. Of this amount 9 FTE is funded by the “D.1.5 Fund” through CEF, and 9 FTE is funded in the operating fund. In

⁴ For the purpose of this calculation administrator teaching time assignments are included, and in 2020/21 accounted for 5.34 FTE.

addition to teacher staffing, the district also funds 2.92 FTE in administrator assignments in these categories through the operating fund. These administrator assignments are an incremental cost, because if these administrators had enrolling teaching assignments the FTE would be counted in meeting class size requirements. In total, the operating fund allocation for LA/BS/IST in excess of the requirements of the collective agreement equals 11.92 FTE, or approximately \$1,240,000.

How Contractual Remedy is Used

Contractual remedy funds additional teacher time in excess of the staffing allocations described above, and teachers are estimated to accrue approximately \$1.1 million in remedy in 2021/22. Since restoration the effective use of contractual remedy has been challenging because its use is determined by each teacher in accessing their remedy bank, and because non-enrolling teachers are not available to hire or call-in following the spring staffing process.

Unused remedy at the end of the last school year (June 30, 2020) was \$715,574 and we expect unused remedy will likely grow to about \$1 million by the end of this school year. In our opinion, the most effective support for a complex classroom is increased non-enrolling teacher support; however, this option is not available on a call-in basis and in almost all cases remedy is used to call in a teacher from the TTOC list. Sometimes a remedy TTOC is used for team teaching, but in most cases it is used to provide additional prep time for the classroom teacher.

Over the past few years we have worked with the Saanich Teachers Association (STA) to improve the usage of remedy with some success. This included providing teachers with the option of contributing unused remedy to their staff committee to fund teacher time in the following school year. While there has been some success with this initiative, this option is not typically used. Remedy was also used in 2020/21 to offset some of the teacher staffing decrease in secondary schools resulting from the decrease in international program students.

Other Educational Program Staffing

While the same historical data is not readily available for other employees (because staffing levels are not contractual), Exhibit 5 from the Amended Budget Analysis presents staffing budgets by program and employee group in comparison to 5 similar school districts, and is included as Attachment 4.

As shown in attachment 4, in Function 1 (Instruction), teachers and other professionals (SLPs and Psychologists) are \$130.9/FTE above the average (excluding benefits). When grossed up to SD63 enrolment and with benefits included, this equates to \$1.3 million more than the average. This same calculation for other employee groups in function 1 is as follows:

- PVP are \$60.9/FTE below the average, or \$0.6 million below average (including benefits).
- Education Assistants are \$142.5/FTE below the average, or \$1.4 million below the average (including benefits).

- Support Staff (function 1) are \$36.2/FTE above the average, or \$0.4 million above the average (with benefits).

Over the past 5 years, the EA staffing budget has increased by \$0.9m or approximately 15% (in addition to inflationary adjustments), as the number funded EA hours has increased with designation growth.

Youth and Family Counsellors (YFCs) are funded primarily in the special purpose fund using Community Link funding. This funding and YFC staffing levels have been relatively stable for at least the past 5 years.

Opportunities to Reallocate Funds for Educational Priorities

In comparison to other districts, overall Saanich allocates more budget to instruction and less budget to other functions. In particular, service and supply budgets in Saanich are well below the average of other school districts, and the district struggles to fund necessary replacement of equipment/infrastructure as a result of this.

The tech plan reflects the cost of planned renewal of IT infrastructure and devices (once funding is fully restored). However, there is insufficient budget for other infrastructure components including (but not limited to) maintenance and grounds equipment/vehicles, legacy phone systems in schools, wiring infrastructure upgrades in schools (necessary for modern phone systems), wheelchair lifts/accessibility equipment, playfield remediation, and trades program equipment. For many of these other infrastructure components we are unable (financially) to plan for replacement, and instead fund repair or replacement when failure occurs and as funds are available.

The district is currently in the process of defining and clarifying accountabilities for equipment/infrastructure replacement, and related to this we are reviewing how service and supply budgets are allocated. This review is expected to identify opportunities to more optimally allocate budget to fund necessary equipment/infrastructure replacement, but I expect this review will also identify budget pressures related to shortfalls in planning for the future replacement of aging equipment/infrastructure. While it is possible to temporarily reduce service and supply budgets, as was done this year to the IT infrastructure budget, such a budget reduction would not be sustainable longer term.

As shown in Exhibit 1, in comparison to other school districts Saanich allocates more funding into regular instruction and special education and less funding into other program areas. In particular, the district invests \$940,000 from the “Article D.1.5 Fund” (CEF) and \$1,240,000 from the operating fund to increase non-enrolling educator support in excess of the ratios required by the collective agreement for learning assistance (LA), behavioral support (BS) and integration support (IST). At the same time, because it is difficult for teachers to use remedy for non-enrolling teacher support, remedy is not being used effectively to support classroom complexity. Contractual remedy was intended to and should be providing the additional support that teachers need to manage complex classes. Funding additional support for

classroom complexity in the operating fund, while at the same time remedy is not being effectively deployed is not an effective use of available funds.

The pandemic and what we have learned from makes it clear that priorities need to be reevaluated in order to better support students. As an example, a key theme identified in the budget consultation is the need for more support for student mental health, and currently SD63 is investing less budget per student in counselling support than other school districts.

I do not advise making a change to non-enrolling staffing at this time due to the disruption that would result in the spring staffing process and in providing important classroom supports. If the Board wishes to reallocate funding for other priorities, I recommend directing senior staff to work with the STA to look for opportunities to more effectively fund non-enrolling support with remedy and at the same time plan for a reduction to the non-enrolling IST/BS/LA teacher staffing budget within the operating fund for 2022/23 school year.

With respect,

Jason Reid
Secretary Treasurer

Attachments: 1 – Difference in Ratio of Salary and Benefit Expenditure to Funded FTE
2 – Difference in Ratio of Actual Service and Supply Expenditure to Funded FTE
3 – Saanich Non-Enrolling Educator Staffing Analysis
4 – Ratio of Expenditure by Object to Funded FTE (excerpt from April Facts Package)

Attachment 1: Difference in Ratio of Salary and Benefit Expenditure to Funded FTE
Operating Fund and Classroom Enhancement Fund Consolidated
Function 1.62 International is excluded
2020/21 Amended Budget

Function and Program	SD63 Ratio minus average ratio	Ratio Percentage Difference	Gross Budget Difference
SALARIES AND BENEFITS EXPENDITURE BY PROGRAM			
1 Instruction			
1.02 Regular Instruction	\$187	3.5%	\$1,457,855
1.03 Career Programs	-\$13	-14.1%	-\$102,891
1.07 Library Services	-\$59	-23.0%	-\$461,800
1.08 Counselling	-\$77	-33.3%	-\$597,782
1.10 Special Education	\$198	11.3%	\$1,536,697
1.30 English Language Learning	-\$23	-18.5%	-\$181,188
1.31 Indigenous Education	-\$105	-42.3%	-\$820,026
1.41 School Administration	-\$55	-6.5%	-\$423,839
Total Function 1	\$39	0.4%	\$300,698
4 District Administration			
4.11 Educational Administration	\$12	10.5%	\$91,963
4.40 School District Governance	-\$6	-26.3%	-\$45,287
4.41 Business Administration	-\$19	-8.6%	-\$150,101
Total Function 4	-\$13	-3.7%	-\$103,425
5 Operations and Maintenance			
5.41 Operations and Maintenance Administration	\$36	67.5%	\$283,604
5.50 Maintenance Operations	-\$37	-6.2%	-\$291,523
5.52 Maintenance of Grounds	\$13	20.0%	\$98,649
Total Function 5	\$12	1.6%	\$90,730
7 Transportation and Housing			
7.41 Transportation and Housing Administration	\$9	59.2%	\$73,212
7.70 Student Transportation	-\$28	-21.6%	-\$215,572
Total Function 7	-\$18	-12.7%	-\$142,360
Information Technology (reclass from function 5)	\$11	11.1%	\$86,581
Grand Total	\$30	0.3%	\$232,224

Note: The source data for the calculations in this table is Exhibit 3 in the Amended Budget Comparative Analysis (refer to page 27 of the April Facts Package included in the April 8 BAC materials). The ratio differences presented above is the SD63 ratio of budget to student FTE minus the average of the ratios for SD62, SD71, SD72, SD75, and SD79.

Attachment 2: Difference in Ratio of Actual Service and Supply Expenditure to Funded FTE
Operating Fund Only
Function 1.62 International is excluded
2019/20 Actual Expenditure

Function and Program	SD63 Ratio minus average ratio	Ratio Percentage Difference	Gross Budget Difference
SERVICES AND SUPPLIES EXPENDITURE BY FUNCTION			
1 Instruction			
1.02 Regular Instruction	-\$32	-12.0%	-\$248,862
1.03 Career Programs	\$18	45.1%	\$137,312
1.07 Library Services	-\$13	-67.5%	-\$99,413
1.08 Counselling	-\$0	-91.4%	-\$987
1.10 Special Education	\$34	167.1%	\$260,700
1.30 English Language Learning	-\$0	-41.7%	-\$2,169
1.31 Indigenous Education	-\$17	-66.4%	-\$135,357
1.41 School Administration	-\$24	-61.1%	-\$183,837
Total Function 1	-\$40	-9.7%	-\$313,225
4 District Administration			
4.11 Educational Administration	-\$4	-29.3%	-\$28,343
4.40 School District Governance	-\$0	-1.0%	-\$818
4.41 Business Administration	-\$3	-5.4%	-\$22,374
Total Function 4	-\$7	-8.7%	-\$51,535
5 Operations and Maintenance			
5.41 Operations and Maintenance Administration	\$14	46.2%	\$109,920
5.50 Maintenance Operations	-\$117	-65.0%	-\$907,333
5.52 Maintenance of Grounds	\$0	1.6%	\$2,981
5.56 Utilities	-\$35	-18.3%	-\$270,211
Total Function 5	-\$137	-32.3%	-\$1,064,642
7 Transportation and Housing			
7.41 Transportation and Housing Administration	-\$1	-60.7%	-\$4,655
7.70 Student Transportation	-\$53	-62.1%	-\$413,004
Total Function 7	-\$56	-63.1%	-\$437,132
Operating Fund Capital Purchases	\$158	275.5%	\$1,230,586
Total Operating Fund Service, Supplies and Capital Expenditure	-\$82	-7.7%	-\$635,948

Note 1: SD63 Operating fund capital purchases included \$513,489 for one-time purchase of portable classrooms

Note: The source data for calculations in this table is Exhibit 4a in the Amended Budget Comparative Analysis (refer to page 29 of the April Facts Package included in the April 8 BAC materials). The ratio differences presented above is the SD63 ratio of budget to student FTE minus the average of the ratios for SD62, SD71, SD72, SD75, and SD79.

Attachment 3 - Saanich Non-Enrolling (NE) Educator Staffing Analysis

2000/01 School Year (prior to language removed)		Overall Ratio (students to NE educators)				90.80
Student FTE (Note 1)	8,411.19					
ELL FTE (Note 1)	184.00					
	Educator FTE Assigned (Note 1)	Deduct Admin (Note 1)	Teacher FTE (Note 1)	Required by Ratios	Over/ (Under)	
Career Programs	5.62	0.00	5.62	0.00	5.62	
Indigenous Programs	3.85	0.00	3.85	0.00	3.85	
Library (702)	12.03	0.26	11.78	11.98	-0.21	
Counselling (693)	11.73	0.00	11.73	12.14	-0.40	
Learning Assist (504)	17.93	0.65	17.27	16.69	0.58	
IST/BS (281)	34.49	0.80	33.69	29.93	3.75	
ELL (50.9 per ELL FTE)	3.40	0.00	3.40	3.61	-0.21	
Gifted	0.08	0.00	0.08	0.00	0.08	
Curriculum Leadership	3.50	0.00	3.50	0.00	3.50	
IT Leadership	0.00	0.00	0.00	0.00	0.00	
Total	92.63	1.71	90.92	74.36	16.57	

2016/17 School Year (year prior to restoration)		Overall Ratio (students to NE educators)				78.94
Student FTE	6,908.75					
ELL FTE	325.00					
	Educator FTE Assigned	Deduct Admin	Teacher FTE	Required by Ratios (Note 2)	Over/ (Under)	
Career Programs	3.75	0.00	3.75	0.00	3.75	
Indigenous Programs	5.20	1.00	4.20	0.00	4.20	
Library (702)	8.05	0.00	8.05	9.84	-1.79	
Counselling (693)	9.86	0.20	9.66	9.97	-0.31	
Learning Assist (504)	19.65	0.70	18.95	13.71	5.24	
IST/BS (281)	35.76	4.88	30.89	24.59	6.30	
ELL (50.9 per ELL FTE)	4.25	0.00	4.25	6.39	-2.14	
Gifted	0.00	0.00	0.00	0.00	0.00	
Curriculum Leadership	0.00	0.00	0.00	0.00	0.00	
IT Leadership	1.00	0.00	1.00	0.00	1.00	
Total	87.52	6.78	80.75	64.49	16.26	

2017/18 School Year (year following restoration)		Overall Ratio (students to NE educators)				77.87
Student FTE	7,003.75					
ELL FTE	410.00					
	Educator FTE Assigned	Deduct Admin	Teacher FTE	Required by Ratios	Over/ (Under)	
Career Programs	3.25	0.00	3.25	0.00	3.25	
Indigenous Programs	4.70	1.00	3.70	0.00	3.70	
Library (702)	9.95		9.95	9.98	-0.03	
Counselling (693)	10.70	0.00	10.70	10.11	0.59	
Learning Assist (504)	16.70	0.31	16.39	13.90	2.49	
IST/BS (281)	35.70	3.64	32.07	24.92	7.14	
ELL (50.9 per ELL FTE)	7.94		7.94	8.06	-0.12	
Gifted	0.00		0.00	0.00	0.00	
Curriculum Leadership	0.00		0.00	0.00	0.00	
IT Leadership	1.00		1.00	0.00	1.00	
Total	89.94	4.94	85.00	66.96	18.04	

2021/22 School Year (based on forecasted enrolment)		Overall Ratio (students to NE educators)				69.36
Student FTE (Forecasted)	7,190.00					
ELL FTE (Forecasted)	511.00					
	Educator FTE Assigned	Deduct Admin	Teacher FTE	Required by Ratios	Over/ (Under)	
Career Programs	3.75	0.00	3.75	0.00	3.75	
Indigenous Programs	5.45	1.00	4.45	0.00	4.45	
Library (702)	10.38	0.00	10.38	10.24	0.13	
Counselling (693)	10.94	0.06	10.87	10.38	0.50	
Learning Assist (504)	18.90	0.70	18.20	14.27	3.93	
IST/BS (281)	41.90	2.22	39.68	25.59	14.09	
ELL (50.9 per ELL FTE)	10.15	0.00	10.15	10.04	0.11	
Gifted	0.00	0.00	0.00	0.00	0.00	
Curriculum Leadership	1.20	0.00	1.20	0.00	1.20	
IT Leadership	1.00	0.00	1.00	0.00	1.00	
Total	103.66	3.99	99.68	70.51	29.17	

Note 1: Staffing information is per the district master staffing schedule as at October 25, 2000. Enrolment at Sept 30, 2000 as reported in the 1701 at Nov 30, 2000.

Note 2: While staffing is presented in relation to the contractual ratios in 2016/17 for comparison purposes, these required ratios were not in effect at this time.

Note 3: When the language was restored in 2017/18, the MOA implemented blending of the ratios for the shaded positions. This increased flexibility reflected that service delivery had evolved since 2002.

Attachment 4 - Page 30 from April Facts Package

Exhibit 5: Ratio of Expenditure by Object to Funded FTE
Operating Fund and Classroom Enhancement Fund Consolidated
Function 1.62 International is excluded
2020/21 Amended Budget

This exhibit presents operating fund expense by category, by functions (1, 4, and 5), and for all functions. Note that variation in other professional salaries results from inconsistent classification of psychologists and speech pathologists. In some districts these positions are reported as other professionals in function 1, and in other districts one or both of these categories are reported as teacher staffing. For comparison purposes, teacher and other professional staffing in function 1 are combined in the far right column.

School District	Funded Enrolment	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total	Teachers and Func 1 Oth Professionals Combined
FUNCTION 1 (INSTRUCTION) - OPERATING FUND AND CEF (Staffing & Overhead)													
SD62	11,449.6	5,089.9	685.7	859.8	371.9	76.0	397.7	7,481.0	1,873.9	9,354.8	373.9	9,728.7	5,165.9
SD63	7,776.4	5,047.0	583.4	730.7	374.6	110.0	368.9	7,214.6	1,798.3	9,012.9	577.7	9,590.6	5,157.0
SD71	9,885.9	4,634.9	557.6	704.4	285.7	23.9	278.1	6,484.6	1,601.5	8,086.0	701.7	8,787.8	4,658.8
SD72	5,545.0	5,047.2	752.7	929.6	262.6	4.2	234.7	7,230.9	1,625.0	8,855.9	554.2	9,410.1	5,051.4
SD75	6,307.7	4,963.3	640.7	1,005.2	419.2	19.6	351.4	7,399.4	1,740.1	9,139.5	380.8	9,520.3	4,982.9
SD79	8,223.9	5,111.3	645.6	1,010.7	316.7	29.0	536.6	7,649.9	1,784.9	9,434.7	374.2	9,809.0	5,140.3
Average	8,198.1	4,982.3	644.3	873.4	338.4	43.8	361.2	7,243.4	1,737.3	8,980.7	493.8	9,474.4	5,026.1
FUNCTION 4 (DISTRICT ADMINISTRATION) - OPERATING FUND AND CEF (Staffing & Overhead)													
SD62	11,449.6	0.9	-	-	53.6	220.2	8.6	283.2	64.4	347.6	152.1	499.7	
SD63	7,776.4	-	-	-	58.0	211.3	-	269.3	76.6	345.9	85.5	431.4	
SD71	9,885.9	-	-	-	40.1	206.9	0.5	247.5	56.1	303.6	95.8	399.4	
SD72	5,545.0	-	-	-	56.4	251.3	-	307.6	81.2	388.8	97.2	486.1	
SD75	6,307.7	-	-	-	93.2	233.8	0.8	327.7	72.6	400.4	95.7	496.0	
SD79	8,223.9	-	22.2	-	85.9	181.9	3.7	293.7	62.0	355.7	66.9	422.6	
Average	8,198.1	0.1	3.7	-	64.5	217.6	2.3	288.2	68.8	357.0	98.9	455.9	
FUNCTION 5 (OPERATIONS) excluding IT - OPERATING FUND AND CEF (Staffing & Overhead)													
SD62	11,449.6	-	-	-	459.2	23.1	27.4	509.7	132.3	642.0	357.1	999.0	
SD63	7,776.4	-	-	-	504.0	53.2	19.5	576.7	158.3	735.1	285.3	1,020.3	
SD71	9,885.9	-	-	-	476.5	40.0	14.2	530.6	121.2	651.8	320.0	971.8	
SD72	5,545.0	-	-	-	640.4	29.0	-	669.5	164.7	834.2	421.5	1,255.6	
SD75	6,307.7	-	-	-	516.9	42.0	33.6	592.5	143.2	735.7	401.3	1,137.0	
SD79	8,223.9	-	-	-	536.3	47.4	28.4	612.1	141.2	753.4	358.8	1,112.1	
Average	8,198.1	-	-	-	522.2	39.1	20.5	581.8	143.5	725.3	357.3	1,082.6	
ALL FUNCTIONS - OPERATING FUND AND CEF (Staffing & Overhead)													
SD62	11,449.6	5,090.8	685.7	859.8	1,085.5	358.4	443.5	8,523.6	2,127.6	10,651.2	1,071.3	11,722.5	
SD63	7,776.4	5,059.0	583.4	730.7	1,075.3	400.4	399.4	8,248.2	2,083.4	10,331.6	1,091.2	11,422.8	
SD71	9,885.9	4,634.9	557.6	704.4	860.7	293.1	292.8	7,343.4	1,797.8	9,141.3	1,426.4	10,567.7	
SD72	5,545.0	5,047.2	752.7	929.6	1,162.1	309.5	234.7	8,435.7	1,929.4	10,365.1	1,262.1	11,627.2	
SD75	6,307.7	4,963.3	640.7	1,005.2	1,194.0	308.7	385.7	8,497.6	2,000.7	10,498.3	1,006.9	11,505.2	
SD79	8,223.9	5,111.3	683.6	1,010.7	1,149.0	270.0	581.2	8,805.8	2,047.1	10,852.9	1,048.7	11,901.5	
Average	8,198.1	4,984.4	650.6	873.4	1,087.8	323.4	389.5	8,309.1	1,997.7	10,306.7	1,151.1	11,457.8	