

# NORTHWEST TERRITORIES

Department of Education, Culture, and Employment

## I. GENERAL BACKGROUND

The Department allots funds for Kindergarten to Grade 12 programs delivered by eight Divisional Education Councils (DECs) and two District Education Authorities (DEAs). The two District Education Authorities, located in Yellowknife, are the only education bodies that levy local property taxes. Yellowknife districts are expected to contribute at least 25% of expenditures for delivery of elementary school programs. The government collects taxes for the eight councils and then allots 100% of funds needed for their school programs.

Throughout this *Contribution Calculation* section “Council/District” refers to the eight Divisional Education Councils and two Yellowknife District Education Authorities.

### Council and District Contribution Information

Divisional Education Councils and Yellowknife District Education Authorities receive draft contribution schedules in the spring, which they are encouraged to review and comment on. A payment schedule summary outlining the contributions the councils and districts can expect for the year is included. This helps the council/district plan month-to-month expenses.

Formulas determine most of the funding for council and district operations. Funding for school programs is separated into eight categories:

- \$ Administration and school services
- \$ Territorial schools
- \$ Inclusive schooling
- \$ Aboriginal languages and Cultural Programs
- \$ Student Accommodation
- \$ Infrastructure
- \$ Local property taxation
- \$ Secretary of State French funding

Enrolments. For all funding purposes, there is one relevant enrolment figure: the prior year full time equivalent (FTE) October 31 enrolment adjusted for non-attenders.

A current year enrolment count is completed twice for student in residences and home boarding. The first count is on September 30 and the second is on February 1.

Throughout this *Contribution Calculation* section “FTE” refers prior year attending October 31 students plus the current year grade extension students.

An Attending Student is a student who, in the period of October 1 to October 31, was not absent (more than 60% of the possible consecutive sessional days during the month) without parent/guardian or school permission.

A student who, recently became a resident in the region and has registered at school on a date after October 1 and, has not been absent without parent/guardian or school permission more than 60% of the possible consecutive sessional days since registration.

Note: a student suspended for non-attendance is considered absent.

Kindergarten:	0.5 FTE
Grades 1 to 9:	1.0 FTE
Grades 10 –12:	1.0 FTE for 15 or more credits/year 0.5 FTE Less than 15 credits/year
Home schooled students:	0.50 FTE
Young Offender Facility:	1.0 FTE if the student is attending a school more than 50% of the time. 0.5 FTE if the student spends less than 50% of the time in a school.

Salary Calculations.

*Administration and School Services and Territorial Schools Average Salaries.*

The calculations are based on an average for all staffed positions for individual job categories.

*Benefits Councils.*

Councils receive 11.5% of base salary and allowances (excluding Northern Allowance) for the employer portion of benefits. The 11.5% is comprised of the following:

CPP	2.925%
EI	2.9%
Disability/Supplementary Death	0.918%
Superannuation/Pension( <i>average</i> )	4.575%
PSHCP	0.182%

*Benefits Yellowknife Districts.*

Yellowknife Districts receive 19.25% of their base salary and allowance (excluding Northern Allowance) for personnel benefits. These benefits include the employer share of 11.5% as outlined for the councils above, professional development of 2.25%, 1.7% medical travel assistance, 2.0% removals, 0.9% Worker's Compensation and dental costs of 0.9%.

*Inclusive Schooling Units Salaries.*

The funding for inclusive schooling, consultants, teachers and support assistants continues to be based upon fixed unit funding of \$70,000, \$80,000 and \$32,000 respectively.

**II. LOCAL SCHOOL REVENUE**

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

A structure and process option review of property tax burdens in municipal taxation and general taxation communities is currently underway. The outcome or impact of the study is yet to be determined.

Yellowknife districts are expected to contribute at least 25% of expenditures for delivery of elementary school programs.

### III. TAX AND SPENDING LIMITS

N/A.

### IV. TERRITORY EARMARKED TAX REVENUE

N/A.

### V. BASIC SUPPORT PROGRAM

#### Administration and School Services

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

Administration Staffing. Community Administration staffing is determined by an FTE enrolment and the number of communities served using the Allocation to Councils/Districts table.

#### Allocation to Councils/Districts:

Superintendent PYs

Comptroller 1.0 PYs

Assistant Superintendents :

		<u>Communities</u>			
	<u>1</u>	<u>4</u>	<u>8</u>	<u>12</u>	
500			0.5		
1100	0.5	1.25	1.25	1.25	
2000	1	1.25	1.5	2	
3000	1.5	1.75	2	2.5	

Administration Officers:

		<u>Communities</u>		
	<u>1</u>	<u>4</u>	<u>8</u>	<u>12</u>
1				
1000		0.75	1	1
1500	0.5	0.75	1	1
2000	1	1.25	1.25	1.25
3000	1.25	1.5	1.5	1.5

Clerical Staff:

		<u>Communities</u>		
	<u>1</u>	<u>4</u>	<u>8</u>	<u>12</u>
1				
500	2	2.5	2.75	3
1000	2.5	3	3.25	3.5
1200	3	3.5	3.75	4
1600	3.5	4	4.25	4.5
2000	4	4.5	4.75	5
2400	4.25	4.75	5	5.25
2800	4.5	5	5.25	5.5

Administration O&M. Council travel provides funding for the following trips:

3 divisional meetings (additional meetings to be conducted via teleconference)

4 executive meetings

4 visits to each community (one individual)

6 other administration trips (one individual)

Administration funding provides for administrative expenses at an average of \$9,755 per formula administration person years and school consultants and adjusted by a local cost of living index.

District Education Authorities (outside of Yellowknife) O&M. The Divisional Education Councils receive funding for their community District Education Authorities' administration salary and benefits, honoraria and administration on the following formula:

$$(\text{Community Base of } \$15,000) + (\text{School FTEs} \times \$86)$$

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

The majority of funding is allocated by formula and rounded to the nearest 1/10

*i) School Staffing - Teachers K-9*

The following formula is used to calculate elementary teacher person years:

(Person year allocations are calculated at the school level. The figures in the FTE Table are rounded.)

<u>FTE</u>	<u>Teachers</u>
01	1.0
06	1.0
20	1.5
25	2.0
36	2.0
46	2.5
56	3.0
68	3.5
79	4.0
91	4.5
101	5.0
113	5.5
124	6.0
135	6.5
146	7.0
158	7.5
169	8.0
180	8.5
191	9.0
203	9.5
214	10.0
225	10.5
236	11.0
248	11.5
259	12.0
270	12.5

281	13.0
293	13.5
301	14.0
315	14.5
326	15.0
338	15.5
348	16.0
360	16.5
371	17.0
383	17.5
393	18.0
405	18.5
416	19.0
428	19.5
438	20.0
450	20.5
461	21.0
473	21.5
474	22:1 Ratio

- ii) *School Staffing - Teachers 10–12*  
The following formula is used to calculate secondary teacher person years including grade extensions:  
(Person year allocations are calculated at the school level. The figures in the FTE table are rounded.)

<u>FTE</u>	<u>Teachers</u>
09	1.0
10	1.5
17	2.0
23	2.5
29	3.0
35	3.5
41	4.0
47	4.5
53	5.0
58	5.5
64	6.0
70	6.5
80	7.0

89	7.5
101	8.0
113	8.5
127	9.0
141	9.5
158	10.0
174	10.5
191	11.0
210	11.5
219	12.0
229	12.5
238	13.0
248	13.5
257	14.0
267	14.5
276	15.0
286	15.5
295	16.0
305	16.5
314	17.0
324	17.5
333	18.0
342	18.5
352	19.0
361	19.5
371	20.0
380	20.5
390	21.0
399	21.5
409	22.0
418	22.5
428	23.0
437	23.5
447	24.0
456	24.5
466	25.0
467+	18.7:1 Ratio

iii) *School Support Consultants*

The following formula is used to calculate School Support Consultants:

	<u># of Communities</u>			
	<u>1</u>	<u>5</u>	<u>10</u>	<u>15</u>
400	1.50	1.75	2.00	2.25
600	2.00	2.00	2.25	2.50
1200	2.50	2.75	3.00	3.25
1800	3.00	3.25	3.50	3.75
2400	3.25	3.50	3.75	4.00
3000	3.50	3.75	4.00	4.25
3600	3.75	4.00	4.25	4.50

iv) *Classroom Assistants/Language Specialist*

Contributions for classroom assistants and language specialist are calculated on aboriginal students K–12.

Community FTEs using the following formula:

<u>Community FTE</u>	<u>PYs</u>
0.5 to 25	2
26 to 50	1
51 to 75	12
>75	12 + FTEs x 0.009

v) *School Counseling*

Funding is provided for both community and guidance counselor person years based on the following formula: School FTEs x 0.0032

vi) *School Secretaries*

Secretarial person years are calculated using the following formula: School FTEs x 0.0028

vii) *Custodians*

Custodial person years are calculated using the following formula: School FTEs x 0.0102

viii) *Casual Wages*

The casual wage funding allocation is to provide for all replacement staff and is calculated using the following formula: FTEs x \$98

ix) *School Operation and Maintenance (O&M) Funding*

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

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

School FTEs x \$425 x Freight Factor

x) *Senior Secondary Education*

The delivery of senior secondary programs introduces additional funding requirements. Some of these are one-time set-up costs associated with the introduction of a senior secondary program, and some are continuing senior secondary O&M requirements.

*Note:* The projected number of students for authorized grade extensions is included in the general enrolment figures and is included in enrolment driven calculations. The projected number may be adjusted to reflected actual if substantial.

One-Time Start-Up Costs (Regular Grade Extensions)

This funding is intended to allow the school to purchase the instructional and resource materials, computers, distance education technology, and other items necessary for the operation of an effective educational program at the senior secondary grade level. This one time funding is solely for the purpose of equipping the facility with instructional supplies appropriate for the grade in question.

The students in the grade extension are treated as regular enrolment for all other funding purposes. (For the most part, there is no destination between students in a newly introduced grade and those in established programs).

Funding based on grades offered rather than enrolments recognize small schools and promotes equitable funding.

Additional funding is provided for the grade 10 program as initial set-up costs are substantially higher than Grade 11 or 12.

The one-time contribution for the start-up costs associated with the introduction of a grade extension is as follows:

Grade 10: \$75,000

Grade 11: \$20,000

Grade 12: \$20,000

Ongoing B Senior Secondary Materials and Distance Learning

Funding for ongoing support for distance education and library materials begins in the year immediately following the introduction of a senior secondary grade.

Senior Secondary Small Schools Program

Schools that do not meet the criteria for a regular grade extension will be funded under the Senior Secondary Small School Program. This funding is available for the operation of innovative grade 10–12 school programs in the students' community or to accommodate and educate the students in regional centers.

Small Schools: \$10,000 X NCI

Other Schools: \$20,000 X NCI

Per FTE Allocation = \$118 X NCI

\$12,625 per FTE X combined index for Community\*

\*The ceiling for small school program funding is equal to the minimum allocation for schools through regular senior secondary formulas.

*xi) Termination Benefits*

Councils/districts are funded for termination costs based on prior year actual expenditures.

*xii) Yellowknife District Education Authorities - Support Funding*

In addition to education program funding, school districts receive contributions for:

Other O&M (Professional development, insurance, and office rent/mortgage). Approved amounts

School Plant O&M: Yellowknife Districts are funded for utilities and maintenance of school facilities (less property taxation of 25% for K-9)  
Eligible square footage x square footage cost

*xiii) RESS (Rae Edzo School Society)*

The funding for this category was a combination of historical funding and formula.

The custodians, classroom assistants, secretaries, and language specialists that were previously historically funded are now on formula.

## **VI. TRANSPORTATION**

School transportation (busing) is based upon K-12 FTEs, average school size, a community distance factor, and a living cost differential (Statistics Quarterly December 1995)

The distance factor is based on School Finance Review Phase I data. The data indicated that the norm for student transportation was 20% of the students were eligible. The distance factor addresses the communities that exceeded the norm. For example, if 50% of the students in the community were eligible for student transportation in 1992/93, the difference from the norm is 30. Thirty divided by the percent of eligible students, 50%, is 0.6. Therefore the distance weighting factor for the community is 1.6.

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

Community FTEs x Living Cost Differential x Weighting for Average School Enrolments x \$62 x Community Distance Factor

## VII. SPECIAL EDUCATION

### Inclusive Schooling

This funding allows Councils and Districts to provide support systems and services to enable all students to be included as full participating members in regular classrooms appropriate to their age within their home communities.

Magnet Facilities . Certain institutional facilities provide services to non-resident students and create a high concentration of students with very challenging needs. These facilities have been identified as requiring additional support and funding is provided based on the average number of annual FTEs at the following rates:

Funding is only provided for magnet facilities designated as such by ECE based on the above description. There are currently three facilities identified as “magnet facilities” in operation in the NWT: McAteer House (Yellowknife), Territorial Treatment Center (Yellowknife) and Trail Cross (Fort Smith).

There are also four open and closed custody Young Offender facilities in the NWT as follows: Yellowknife, Iqaluit, Fort Smith, and Hay River.

\$ Group Homes  
\$10,000 for students in temporary residency situations;  
\$25,000 for student in residential treatment or care facilities; and  
\$30,000 for students in residential treatment or care facilities for children with severe challenges.

The students will be included in the general enrolments so that enrolment driven funding amounts are calculated for the Councils and Districts

\$ Young Offender Facilities  
\$1,500 per facility bed

Currently, the Young Offenders Protocol states that one teacher will be dedicated for each of the four secure and open custody facilities.

Staff Development. The staff development formula includes base funding, funding for travel which depend on the number of communities the councils/districts services plus a per Board FTE amount.

Base Funding of \$5,000 + (FTEs x \$20) + (Number of communities x \$5,000) x Distance Weighting Factor

Inclusive Schooling Consultants. \$80,000 per unit

<u>Council/District FTE</u>	<u>Units</u>
FTE < 3,000	1.0
FTE > 3,000	2.0

Program Support Teachers. \$70,000 per unit

<u>FTE</u>	<u>Units</u>
0-50	Support of Consultant
51-150	0.5
151-300	1.0
301-450	1.5
451-600	2.0
>600	2.5

Support Assistants. \$32,000 per unit

6.50 Units per 1000 Council/District FTEs

Administration O&M, Minor Projects, Small Council/District Weighting, Travel, Supplies, and O&M Distance Weighting Factor. Council/District FTE x (O&M amount) x distance weighting + small Council/District weighting factor (applies to salaries/staff development/O&M) + 2,500 minor project funding

Student Transportation. Community FTE x \$3,735 x Percentage of Historical Eligible Number of Students x Distance Weighting Factor

Southern Placements. There may be extraordinary situations where a southern placement is necessary; where a Council/District is unable to provide a program for a student and has met all the requirements as outlined in the Inclusive Schooling Directive; or, where placements have been initiated by the Department of Health and Social Services and Councils and Districts have been consulted.

Funding will be provided (subject to departmental approval) to pay for the education related costs (on a per student basis) for the first year only, less \$10,000 (approximate funding already provided under formula). Funding under review.

### **VIII. COMPENSATORY EDUCATION**

N/A.

### **IX. GIFTED AND TALENTED EDUCATION**

N/A.

### **X. BILINGUAL EDUCATION**

#### **Aboriginal Languages and Cultural Programs**

Aboriginal language and culture-based education funding is allocated according to the following formula and calculated on the FTEs of Aboriginal Student K–12:

(Base per Council/District of \$100,000) + (\$10,000 x number of communities minus one) + (School FTEs x \$120)

The funding for Aboriginal languages and culture-based program supports the establishment and maintenance of Teaching and Learning Centers (TLCs) that: encourage and support the development of culture-based education; help communities and schools develop resources and materials to teach and promote the Dene and Inuvialuit languages; enable Councils/Authorities to implement culture-based education through all curricula but particularly Dene Kede and Inuuqatiqit; and provide co-ordination and training to staff through orientations, workshops, and courses to enable them to develop the knowledge, skills and attitudes required to implement culture-based education.

Councils/Authorities also receive additional funding for aboriginal languages from a Canada - Northwest Territories federal agreement.

#### **Secretary of State French Funding/Aboriginal Language**

The Secretary of State, under the envelope of Official Languages in Education, provides funding assistance for the teaching of core French, French Immersion,

and French as a first language. Each year of the Protocol, the Department asks for contribution proposals to assist in the delivery of their French programs.

In turn, the Department negotiates with the Secretary of State to obtain the necessary funding. Money is provided, to the extent possible, to help buy textbooks and language materials, to help pay salaries of French assistants, for cultural activities, and other applicable items.

## **XI. EARLY CHILDHOOD EDUCATION**

The Department support child care and development programs to help parents in enhancing the growth and development of their children. The program allows parents to work or go to school while their children are provided with a safe, nurturing environment that promotes their growth and learning during the years critical to their development.

The Early Childhood Program consists of four components:

1. **User Subsidies:** A direct subsidy to parents with children up to the age of 12 years. The subsidy helps with the cost of childcare so parents can work or attend school. It is also available to families, upon referral, with children who would benefit from an Early Childhood Program, even if the parent is not working or attending a training program.
2. **Start-up Contribution:** The start-up contribution is based on the number of spaces in the facility, and adjusted to the cost of living in each region, It is available to licensed non-profit early childhood programs. The funding is to offset the initial expense of equipment, furniture, toys, insurance, etc. An additional incentive is provided to those facilities providing care for infants and children with special needs. A second component is for renovations to help a facility meet fire and health codes. Funding is available to full and part-time center and home-based programs.
3. **Program Contribution:** Program contributions are based on the number of spaces in the facility, and are adjusted to the cost of living in each region. Funds are used at the operator's discretion to ensure legislated minimum standards of care are met, and to contribute to improving the overall quality of care available. Recognizing the high cost of caring for infants and children with special needs, more funding is provided for these designated spaces. These funds are available to licensed, non-profit programs that operate full and part-time programs.

4. Training Program: Based on need and demand, funding is available to help early childhood educators access training opportunities in the Early childhood Education field. Funding is also available to training institutions to develop and deliver early childhood education programs

## **XII. OTHER CATEGORICAL PROGRAMS**

N/A.

## **XIII. TEACHER RETIREMENT AND BENEFITS**

N/A.

## **XIV. TECHNOLOGY**

Although funding for technology is included in the school's O&M, the Department of Education, Culture and Employment also provides additional funding to support distance learning in the NWT schools. During 1998–99 funds were provided to assist with connecting schools to a digital communication network, training and program development, and the hardware and software acquisition required for senior secondary schools to integrate distance learning into their programming.

## **XV. CAPITAL OUTLAY AND DEBT SERVICE**

The Department provides funds for facilities, furniture, equipment and support infrastructure for educational programs and services. The Department's Standards and Criteria document acts as a guide in the planning of new and renovated facilities and in ranking facility needs. By applying these standards to all projects, the Department can ensure that a uniform quality and level of service is provided throughout the NWT.

The Department provides funding for new, replacement, and upgrading facilities and equipment based on need and ranked in accordance with established priorities. Project priorities are as follows:

1. Life safety and health concerns.

2. Shortfalls; projects that have an implicit need but are unable to meet this need due to a lack of facilities, equipment, and/or furnishings.

3. Deficiencies; projects that lack amenities to properly address the intended need.

4. Upgrades; projects that comply with all the fundamental needs but total age, lack of output, or reduced quality could better serve the users through an upgrade.

5. Technical improvements that are not program requirements but form integral components of the facility, equipment, and/or furnishing.

#### **XVI. STANDARDS/ACCOUNTABILITY MEASURES**

N/A.

#### **XVII. REWARDS/SANCTIONS**

N/A.

#### **XVIII. FUNDING FOR NON-TRADITIONAL PUBLIC SCHOOLS**

N/A.

#### **XIX. AID TO PRIVATE SCHOOLS**

Private schools are funded at 40% of the adjusted school funding formula in the district. The adjustments exclude the residence funding received by the Education Authority in that district, and include 100% of formula O&M costs. During 1998–99 school year there were only two private school operating in the Northwest Territories with a total student population of less than 40 FTEs.

#### **XX. RECENT/PENDING LITIGATION**

N/A.

## **XXI. SPECIAL TOPICS**

### **Student Accommodations**

The funding formula for student accommodation was fully implemented in the 1996–97 school year for all councils/districts. Funding for student accommodation programs is provided on a per student rate to allow all eligible students to take courses at all eligible grade levels previously not offered in their home community. Funding will be based upon projections and then adjusted for actual from a September 30 and February 1 count in the school year.

The residence variable formula is as follows:

The funding formula for the fixed costs of operating a residence unit. A residence unit equals 10 to 12 students.

Eligible students will be funded at the residence rates until the residence reaches full capacity. The remaining students will then be funded at the home boarding rate.

If a residence is operating at less than capacity and the eligible students constitute greater than 50% of a residence unit, the fixed cost will be funded on a pro-rated basis.

Student Allowances: \$10/week x 40 weeks\*  
Phone Call: \$8/month x 10 months\*  
Student Travel: \$500 x 2 round trips\*  
Food: \$7 per day x 275 days\*  
Student Activities: \$200

Salaries (2 Staff): Number of Residence Units x \$90,000 plus a  
Northern Allowance  
Food: Number of Residence Units x 4,060\*  
O&M: Number of Residence Units x 15,000\*

\* indicates the application of a Council/District specific northern cost index.

### **Infra Structure**

Prior to 1997/98 DEC's received direct services from the Department of Public Works for utilities, the Department of Executive for staffing services and the Financial Management Board for personnel services. The GNWT service Departments invoiced the councils for these services and the councils paid the GNWT with funding provided by the Department of Education, Culture and Employment. With the implementation of User Pay/User Say, the boards arrange for their own services and ECE provides funding to the councils.

Surplus/Deficit – Infrastructure. Surplus are refundable to the GNWT-ECE. Deficits are the responsibility of the DEC's and are only covered by the Department if funds are available.