

MANITOBA

Schools' Finance Branch

I. GENERAL BACKGROUND

Financing public school education is a shared responsibility between the province and school divisions. The provincial government's share comes from two sources:

- 1) general revenues which come from such sources as income taxes, sales tax, and federal transfer payments, and
- 2) the Education Support Levy which is a property tax on all assessed property except farm land.

From the total of these two revenue sources, the government provides grants to school divisions through the Schools Finance Program. School divisions then raise the remaining amount needed to meet their budgets through another tax on assessed property called the Special Levy.

II. LOCAL SCHOOL REVENUE

The main source of local revenue is school division taxation of property within their school division boundaries. The tax is called the Special Levy.

III. TAX AND SPENDING LIMITS

No current tax or spending limits are in effect. School divisions set their budgets and levels of property taxation. School division taxation limits were legislated for the 1993–1994 and 1994–1995 school years.

IV. STATE/PROVINCIAL EARMARKED TAX REVENUE

The Province levies an earmarked tax on all property except farmland for education purposes. The tax is called the Education Support Levy (ESL). The ESL combined with government general revenue is used to provide funding for the Schools Finance Program.

V. BASIC SUPPORT PROGRAM

The funding formula takes into account assessment, enrolment and expenditures in each school division. These factors relate to the three major features of the funding program.

The first major feature of the funding formula is that more (less) funding is provided to school divisions with less (more) property assessment. The second major feature is the sensitivity of the funding program to enrolment. The allocation of funding is very sensitive to enrolment changes and additional funding is provided in support of sparsely populated school divisions that must operate schools with small class sizes. Categorical funding is provided for programs and services that address unique pupil and divisional circumstances. The third major feature is the way in which funding responds to school division expenditures. First, funding in many areas is the lesser of a calculated maximum or the actual expenditures. Second, the division's average teacher salary, which is the most important cost factor in a school division, is taken into account in the calculation of regular funding. Third, expenditures are taken into account in the calculation of supplementary funding. Supplementary funding is provided to all school divisions according to their tax base and supports expenditures not funded directly through other parts of the formula or other revenue sources. Without supplementary funding, the local tax effort required of assessment-poor school divisions would become significant and inequitable.

Support for Recognized Expenditures

Recognized expenditures less 7.42 mills multiplied by 1998 prorated total school assessment, less deductible mining revenue where recognized expenditures are the total of:

- (1) the lesser of 1998/ 99 allowable expenditures in Administration, Function 500, or \$2,560 multiplied by eligible instructional units. If \$2,560 multiplied by eligible instructional units exceeds the 1998–1999 allowable expenditures in Function 500, the excess amount is transferred to (b).
- (2) the lesser of 1998–1999 allowable expenditures for Regular Instruction, Function 100, and Curriculum Consulting and Development, Program 610, or the total of:
\$ the excess in (a),

- \$ eligible instructional units multiplied by 91% of the average teacher salary,
- \$ eligible instructional units multiplied by \$4,250 (classroom supplies),
- \$ eligible instructional units multiplied by \$6,970 (school administration).

Eligible Instructional Units

Total F.T.E. instructional units less the number of nonC supportable units determined by dividing total number of non-supportable pupils in the school division by 21.0.

Division Average Teacher Salary

The average teacher salary is based on the September 1994 salary grid in the division's collective agreement and the September 1996 full time equivalent (F.T.E.) teaching personnel, excluding superintendents, according to the Professional School Personnel file at that same date. The F.T.E. teaching personnel is applied to the salary grid according to salary class and years of experience. The resulting salary cost is then divided by the total F.T.E. teaching personnel to determine the average teacher salary.

Sparsity Factor

The sparsity factor in each school division is determined by dividing 51 to S4 F.T.E. enrollment on September 30, 1997 by the area (square kilometers) of the division. School division No. 2264, 2309, 2312 and 2460 and those divisions with a sparsity factor of less than 0.3 are eligible for the calculation of instructional units for 51 to S4 enrollments using the divisors for sparse divisions. Divisions with a sparsity factor of less than 0.1 are eligible for the 17.5 divisor for elementary grades if school enrollment in those grades is less than 100 pupils.

Allowable Expenditures

For Function 100 - 1998–1999 expenditures reported in Function 100 less 1998–1999 categorical support and other revenue reported on Schedule 8 of the financial statements.

For Program 610 - 1998–1999 expenditures reported in Program 610, less 1998–1999 categorical support and other revenue reported on Schedule 8 of the financial statements.

For Function 500 - 1998–1999 expenditures reported in Function 500 less 1998–1999 revenues reported on Schedule 8 of the financial statements.

Prorated Total School Assessment

- (1) School assessment (used to calculate funding) in school divisions whose boundaries overlap with the Division scolaire francoManitobaine (DSFM): has been prorated on the basis of resident non-DSFM pupils.
- (2) School assessment (used to calculate funding) in the DSFM is assessment in school divisions whose boundaries overlap with the DSFM prorated for resident DSFM pupils.
- (3) For all other school divisions/districts - the 1998 total school assessment.

Deductible Mining Revenue

In school divisions/districts with mining revenue (Flin Flon No. 46, Snow Lake No. 2309, Mystery Lake No. 2355), the deductible mining revenue is calculated as follows:

- § a school year mill rate is determined by dividing the 1997–1998 operating expenditures and capital transfers less 1997–1998 revenues and support by the 1997 total school assessment,
- § an equivalent school assessment is determined by dividing the 1997 mining revenue for the school division/district by the school year mill rate, and

deductible mining revenue is the equivalent school assessment multiplied by 7.42 mills.

Occupancy

The lesser of (a) or (b), where

$$(a) = (A/B + C/D)/2 \times \$82,500,000$$

where:

A = sum of ages of active school buildings in the division as at June 30, 1997

B = sum of ages of active school buildings in the province as at June 30, 1997

C = sum of areas of active school buildings in the division as at June 30, 1997 (including leased space for school purposes)

D = sum of areas of active school buildings in the province as at June 30, 1997 (including leased space for school purposes)

(b)=68 of E+F where:

E = allowable 1997–1998 operations and maintenance Function 800 expenditures

F = G - H, provided G is greater than H, where:

G = the average of 1995–1996 and 1996–1997 total Function 800 expenditures,

H = the total 1997–1998 Function 800 expenditures

Allowable expenditures are 1997–1998 expenditures reported under Operations and Maintenance, Function 800, less 1997–1998 revenues reported on Schedule 8 of the financial statements.

Level I Special Needs

The lesser of:

- (a) eligible enrollment divided by 180, multiplied by \$42,800, or
- (b) allowable expenditures.

Level I allowable expenditures are defined as 1998–1999 expenditures in Function 200 less the total of:

- a. 1998–1999 categorical support for Clinicians and Coordinators,
- b. 1998–1999 categorical support for Level II and Level III pupils, and
- c. 1998–1999 revenues related to Function 200 reported on Schedule 8 of the financial statements.

Counseling and Guidance

The lesser of:

- (a) eligible enrollment in grades 5 to Senior 4 divided by 550, multiplied by \$42,800, or
- (b) allowable expenditures.

Allowable expenditures are 1998–1999 expenditures reported under Counseling and Guidance, Program 640, less 1998–1999 revenues reported on Schedule 8 of the financial statements.

Library Services

The lesser of:

- (a) eligible enrollment divided by 600, multiplied by \$42,800, plus \$15 per eligible enrollment, or
- (b) allowable expenditures.

Allowable expenditures are 1998–1999 expenditures reported under Educational Media, Program 620, less 1998–1999 revenues reported on Schedule 8 of the financial statements.

Professional Development

The lesser of:

- (a) eligible instructional units multiplied by \$437, or
- (b) allowable expenditures.

Allowable expenditures are 1998–1999 expenditures reported under Professional and Staff Development, Program 630, less 1998–1999 revenues reported on Schedule 8 of the financial statements.

Flexible Base

Available Flexible Base support is the lesser of:

- (a) Maximum support less eligible support in Level I Special Needs, Counseling and Guidance, Library Services, and Professional Development, or
- (b) 20% of the maximum support in each of the four areas.

Available Flexible Base support may be allocated to Recognized Expenditures (Regular Instruction), Level I Special Needs, Counseling and Guidance, Library Services, and Professional Development, at the school division's discretion, but may not exceed the unsupported amount in each of those expenditure areas.

The unsupported amount is calculated by subtracting eligible support from the allowable expenditures in each area.

VI. TRANSPORTATION

A transported pupil is defined briefly as a pupil who lives further than 1.6 kilometers from his/her designated school.

Funding provided under this section can be used in support of both operating and vehicle costs.

Support is the total of:

- (a) Urban: \$235 per transported pupil for
 - pupils' enrolled in Kindergarten to grade 6 who reside in a city, town or village,
 - pupils' enrolled in grades 7 to Senior 4 who reside more than 1.6 kilometers from a public transit stop and school, and
 - pupils enrolled in Kindergarten to Senior 4 who take a program not offered in the pupil's home school division if the school division attended is in the same city, town or village as the home division.
- (b) Rural: \$365 per transported pupil for
 - pupils' enrolled in Kindergarten to Senior 4 who do not reside in a city, town or village,
 - pupils enrolled in Kindergarten to Senior 4 who take a program not offered in the pupil's home school division if the school division attended is not in the same city, town or village as the home division, and
 - pupils enrolled in the School Districts of Snow Lake or Leaf Rapids who have more than 1.6 kilometers to walk to school.
- (3) Special Class/Physically Handicapped:\$425 per transported pupil who is unable to walk safely to school and
 - is a Level II or Level III pupil,
 - has a learning disability, or
 - has a physical handicap.
- (4) DSFM: \$365 per transported pupil for those pupils who must cross divisional boundaries to reach school.
- (e) Special:
 - \$2,480 per wheelchair pupil for pupils requiring transportation on a specially equipped school bus, a vehicle that meets the CSA-D409 (Motor Vehicles for the Transportation of Persons with Physical Disabilities) standard, or a modified version of CSA-D409 as may be approved by the Taxi Cab Board, and

-\$5 per pupil in the eligible enrollment.

- (6) Loaded Kilometer Support: for all loaded kilometers per approved bus route for each day the bus route operates where the rate per loaded Kilometer is based on the following dispersion factors:

greater than or equal to 1.8	\$0.40
less than 1.8 and greater than 0.28	\$0.50
less than or equal to 0.28	\$0.60

The dispersion factor is A/B

where:

A = the eligible enrollment at September 30, 1997

B = the area of the school division (in square kilometers)

- (7) Loaded Kilometer Support: \$0.08 per loaded Kilometer for approved rural routes only for each day the bus route operates.
- (h) Bus Grant: \$1,980 per bus on approved rural routes only.

All support beyond allowable transportation expenditures is to be placed in a capital reserve fund for transportation.

Includes independent school pupils transported by the school division through a shared services agreement

Allowable expenditures are 1998–1999 expenditures reported under Transportation, Function 700, less 1998–1999 revenues reported on Schedule 8 of the financial statements.

Transportation - Support for Older Bus Fleets

1998-1999 support is total support as calculated in 1997–1998 less the amount paid in 1997–1998.

Schools of Choice and Transportation Funding

Choice gives parents and pupils the ability to choose and attend a school other than the one designated by the school board. Provincial funding is provided to the school division where the pupil attends school. A transfer fee is provided by the home division to the receiving division in support of pupils who choose to attend school in the receiving division for a program offered in the home division.

With respect to transportation within the school division, if a pupil is eligible for transportation to his/her designated school, then the school division must provide transportation to that school but may provide transportation to the school of choice. Funding is provided if the pupil is eligible for transportation to the designated school and is transported to either the designated school or the school of choice provided that transportation is provided on an existing approved bus route and the school of choice is more than 1.6 kilometers from the pupil's residence.

Transportation support is not provided for transportation to a school of choice outside a school division except in rural school divisions where a pupil lives closer to an out of division school than to the designated school by road route, and would be eligible for transportation support if transported to the designated school. In such situations, if an eligible pupil is not transported by a school bus then a grant in lieu can be claimed by the division where the pupil attends school and provided to the parents of the pupil.

A designated school is the closest school in the home division that offers one of the four recognized Programs C English, Francais, French Immersion, and Technology Education, has available space, and is accessible via an approved school bus route.

In addition, a school division may designate a school based on the programming/educational requirements of a pupil in respect of:

- § special needs,
- § approved Bilingual Heritage Language programs, and
- § approved program clusters as per the Subject Table Handbook - Technology Education.

Methodology to calculate Bus Depreciation

Depreciation is calculated for each bus based on the following methodology:
10 year, straight line basis to the lesser of:

- a) 10 years, or
- b) until the bus has been disposed of

Calculated on the fleet that exists at the end of the school year (i.e., June 30th).

Salvage value is not deducted in determining the annual depreciation amount.

Existing fleet at June 30, 1997:

- \$ Buses older than 10 years will not be depreciated. (i.e., Those buses purchased in 1988 or earlier will not be depreciated as at June 30, 1998.)
- \$ Buses in the existing fleet will be depreciated using 1997 replacement values according to the seating capacity of the vehicle and the additional cost of wheelchair lifts, automatic transmissions, propane and natural gas.
- \$ All buses less than 10 years old will be included for depreciation including buses owned by school divisions prior to June 30, 1997.

Buses purchased after June 30, 1997:

- \$ Depreciation base will be purchase price including all taxes but excluding the GST rebate. The GST rebate is calculated as 68% of the total GST paid.

All new buses will be depreciated for the lesser of 10 years or until the bus has been disposed of.

All used buses purchased will be depreciated, based on the used purchase price, for the lesser of the remaining life up to 10 years or until the bus has been disposed of.

VII. SPECIAL EDUCATION

The total of:

- (1) Coordinator/Clinician support is the lesser of maximum support or allowable expenditures for salaries, professional service fees, and travel and subsistence for qualified clinicians and up to one qualified special needs coordinator.

Maximum support is \$45,000 multiplied by the greater of:
 - (i) 1998–1999 maximum units,
 - (ii) 1996–1997 maximum Coordinator/Clinician units less 0.50,
 where 1998–1999 maximum units is determined by dividing the September 30, 1998 eligible enrollment by the appropriate divisor
- (2) Level II support based on \$8,520 for each pupil who is severely multi-handicapped, psychotic, autistic, deaf/hard of hearing, visually impaired, or very severely emotionally/behaviorally disordered, and

(3) Level III support based on \$18,960 for each pupil who is profoundly multi-handicapped, profoundly deaf or profoundly emotionally/behaviorally disordered.

In (b) and (c) support is initially determined based on the number of pupils enrolled on September 30th and is thereafter adjusted to ensure that additional pupils identified on the following January 1st or throughout the year receive funding

VIII. COMPENSATORY EDUCATION

This funding category was discontinued in 1992–1993 and replaced with Students At Risk funding.

Support is the total of Formula Support plus Innovations Support.

In 1998–1999 Formula Support is the greater of A or B where:

A = \$15,000

B = the greater of

- (i) 1998–1999 Special Projects (committed) or,
- (ii) the sum of \$15 multiplied by 1997–1998 eligible enrollment plus 1997–1998 eligible enrollment for each school multiplied by a rate per pupil corresponding to the socio-economic indicator in the table.

The socio-economic indicator is calculated as:

$$(.5 \times A) + (.25 \times B) + (.25 \times C)$$

where:

A = the percentage of low income families with school-aged children in the school catchment area

B = the percentage of single parent families with school-aged children in the school catchment area

C = the school migrancy rate

Innovations support may be applied for through the Program Implementation Branch.

Early Identification support is to assist school divisions in providing appropriate educational programming to children with special needs upon their entrance into school.

School divisions must submit proposals. Approvals are made on the basis of submitted proposals to a provincial total of \$250,000.

IX. GIFTED AND TALENTED

Funding for gifted education is provided as part of Level I Special Needs funding.

X. BILINGUAL EDUCATION

English As A Second Language

Eligible English as a Second Language enrollment on September 30, 1998 multiplied by \$660.

English Language Enrichment for Native Students

The total of:

- (1) eligible pupils in English Language Enrichment for Native Students on September 30, 1998 to a maximum of 1.5% of eligible enrollment, multiplied by \$660, and
- (2) eligible pupils in English Language Enrichment for Native Students on September 30, 1998 in excess of 1.5% of eligible enrollment, multiplied by \$390.

Native refers to pupils of native ancestry but for whose education the Government of Canada or a First Nations Band is not responsible.

Heritage Language

The total of:

- (1) Bilingual
38% to 50% of time - F.T.E. pupils x \$205
Less than 38% - F.T.E. pupils x \$80
- (2) Language of Study
Grades 1 to 3 - F.T.E. pupils x \$40
Grades 4 to Senior 4 - F.T.E. pupils x \$80

Pupils in Kindergarten to Senior 4 receiving 38% to 50% of instruction in a Bilingual Heritage Language program are eligible for \$205 per F.T.E. pupil. Pupils in grades 1 to Senior 4 receiving less than 38% are eligible for \$80 per F.T.E. pupil. Kindergarten pupils receiving less than 38% are not eligible for funding.

To receive funding for Language of Study programs, pupils must receive instruction in a heritage language program for at least 120 minutes in a six day cycle.

French Language Programs/Instruction

The total of:

- | | | |
|-----|-------------------|------------------------|
| (a) | Français | - F.T.E.pupils x \$205 |
| (b) | Immersion | - F.T.E.pupils x \$205 |
| (c) | Basic | - F.T.E.pupils x \$ 80 |
| (d) | Exposure/Re-entry | - F.T.E.pupils x \$ 40 |

XI. EARLY CHILDHOOD EDUCATION

The most important targeted funding is an amount provided for Early Literacy Intervention.

Funding is to assist divisions to implement early literacy intervention programs (e.g. Reading Recovery) that have clearly demonstrated success in increasing the reading proficiency of the lowest achieving pupils in the early grades.

School divisions must submit proposals. Approvals are made on the basis of submitted proposals to a provincial total of \$2.7 million.

XII. OTHER CATEGORICAL GRANTS

Board and Room

The lesser of:

- (a) \$480 per pupil for each month the pupil lives away from his or her residence to take a program not offered in the pupil's home school if the one way distance from the pupil's residence to the school attended is 80 kilometers or more, or

(b) the actual cost of board and room, transportation and sundry living expenses.

Small Schools

For the purpose of Small Schools Support, F.T.E. enrollment is total enrollment excluding nursery pupils, 50% kindergarten pupils and, for adults, the percentage of time not eligible for funding.

School division #'s 11, 12 rural, 13 to 48, 49 rural, 2264, 2309, 2312, 2355, 2439, and 2460 are eligible for small schools categorical support calculated as:

The lesser of the cost of small schools programming or the total of (a), (b), and (c), provided that the F.T.E. (full time equivalent) enrollment of those grades that qualify for support is greater than 15% of the school's total enrollment.

(a) if F.T.E. pupils per elementary grade on September 30, 1997, are:

less than 15	\$20	per elementary pupil
15 or more but less than 18	\$10	per elementary pupil
18 or more but less than 21	\$5	per elementary pupil

(b) if F.T.E. pupils per secondary grade on September 30, 1997, are:

less than 50	\$70	per secondary pupil
50 or more but less than 53	\$35	per secondary pupil
53 or more but less than 56	\$17.50	per secondary pupil.

(c) if the school qualifies for support under (a) or (b), an amount of \$3,300.

In the case of a new school, the September 30, 1998 F.T.E. enrollment is used in the above calculation.

The grant is to be expended by the school division to meet the additional needs of small schools. It is not necessary to expend the grant in a specific school.

Curricular Materials

\$50 per eligible pupil, \$30 of which must be expended through the Manitoba Textbook Bureau. Any unexpended balance of the \$30 remains as a credit at the Bureau.

Decreasing Enrollment

- (a) The total of:
 - (i) 10% of the change in eligible enrollment from September 30, 1995, to September 30, 1996;
 - (ii) 20% of the change in eligible enrollment from September 30, 1996, to September 30, 1997;
 - (iii) 70% of the change in eligible enrollment from September 30, 1997, to September 30, 1998.
- (b) if (a) is less than 0, then multiply the absolute value of (a) by 30% of the 1998–1999 base support per eligible pupil.

Remoteness Allowance

- (1) if the division/district lies north of the 56th parallel multiply divisional eligible enrollment by \$450,
- (2) in School District No. 2309 and School Division No. 48 multiply divisional eligible enrollment by \$300, and
- (3) in School District No. 2439 or if the division/district lies between the 53rd and 56th parallel multiply divisional eligible enrollment by \$150.

New School

\$7,500 per classroom in a new school provided that:

- (1) the school division has an increase in eligible enrollment from September 1997 to September 1998 in excess of 1%; and
- (2) the school division opens a new school during the 1998–1999 school year which is not a replacement school.

Red River Vocational Coordinator

\$45,000 for the vocational coordinator in the Red River Vocational Area which includes four school divisions: Boundary No. 16, Red River No. 17, Rhineland No. 18, and MorrisMacDonald No. 19.

Programme d'accueil

Programme d'accueil is designed to improve the French language skills of pupils whose French language skills do not meet the language requirements of the Français program offered by the DSFM. Support is the approved Programme d'accueil enrollment in the DSFM on September 30, 1998 multiplied by \$660.

Distance Education

Funding is provided for professional development activities related to the provision of courses using distance education technologies.

The lesser of \$2,500 per school division or expenditures as approved by the Program Implementation Branch in accordance with the definition of approved expenditures.

XIII. TEACHER RETIREMENT AND BENEFITS

In Manitoba, teachers' pension costs are funded by teacher contributions and by the province on a pay-as-you-go basis. School divisions as the employers do not contribute to the teachers' pension plan. The province contributes 50% of the cost of retired employee pension costs through annual appropriations. The other 50% is provided through the Teachers' Retirement Allowances Fund (TRAF) from contributions made by teachers.

XIV. TECHNOLOGY

A total of \$2.5 million allocated in 1998/1999 for computer wiring and cabling in schools, and a further \$2.5 million slated for 1999/2000. Funding allocated on an instructional unit basis with each school division guaranteed a minimum of \$5,000. Schools that had upgraded their cabling and wiring are permitted to use the funds for other technology related expenditures to benefit students.

Information Technology

\$10 per eligible pupil. Support may be used for computer hardware and software, school building re-wiring and cabling to facilitate computer and computer network installation, Internet linkages and curriculum based technology requirements.

Technology (Vocational) Education

The total of:

- (a) \$150 per pupil per Category I unit credit,
- (b) \$50 per pupil per Category II unit credit, and
- (c) \$5, 000 per approved vocational education program.

XV. CAPITAL OUTLAY AND DEBT SERVICE

The provincial funding of school divisions includes a capital program that provides annually for construction of new schools, major renovations and repairs, and other specific capital related components. This program is financed through 20-year debentures with repayment of principal and interest costs supported 100% by the province through annual operating and capital grants.

XVI. STANDARDS/ACCOUNTABILITY MEASURES

School divisions in Manitoba use a standardized system of accounting terminology and financial reporting known as FRAME (Financial Reporting and Accounting in Manitoba Education). It provides a common basis of information for use by government, school boards, school management, other stakeholders and the public.

In terms of accountability, school divisions must submit annual budgets and audited financial statements which are reviewed by the Department and published in summary form in FRAME reports. With respect to provincial grants, there are a number of grants that are compared to expenditures for eligibility purposes.

XVII. REWARDS AND SANCTIONS

In terms of funding there are no sanctions or penalties imposed on school divisions. There is an incentive in place for divisions that reduce costs in the areas of division administration and operations and maintenance by not reducing the provincial grant in these areas in lock step with expenditure reductions and allowing a redirection of the savings into the classroom.

XVIII. FUNDING FOR NON-TRADITIONAL PUBLIC SCHOOLS

There are no charter schools in Manitoba. There are, however, regional vocational high schools and there are two schools (an elementary and high school) in the largest City of Winnipeg school division that were established to provide a setting to support Aboriginal heritage and language.

Regular funding is provided for alternative settings operated by school divisions.

Funding to a High School Diploma plus 4 Credits

Provincial funding is available for Kindergarten to Senior 4 pupils to the completion of a high school diploma plus 4 credits.

- § Pupils under 21 years of age who have not completed a high school diploma are counted as full time irrespective of the number of courses taken.
- § Pupils under 21 years of age who have completed a high school diploma are funded on a prorated basis according to the number of courses being taken up to a maximum of four courses beyond the number of courses taken in the year of graduation.
- § Pupils 21 years of age or older, regardless of whether they have a high school diploma or not, are funded on a prorated basis according to the number of courses being taken up to a maximum of four courses beyond the number required for graduation.

Please note: (i) high school diploma refers to the diploma issued by a high school and approved by the school division, and (ii) the Subject Table Handbook lists approved courses that can be used as credit towards a high school diploma.

Adult Learning Centers

Pupils enrolled in adult learning centers are eligible for provincial funding under the following conditions:

1. Pupils are registered at a senior years school in the school division and the principal of this school has been formally assigned the responsibility for approving the programming offered to these pupils by the adult learning center.
2. Courses taken at the adult learning center are eligible to be used as credits towards a high school diploma.
3. Courses taken at the adult learning center are taught by certified teachers.
4. The approval of the Minister of Education and Training has been obtained.

Pupils who are 21 years of age or older at September 30th of the school year, or who are not 21 years of age at September 30th and are not attending classes in the

school where they are registered, will be funded according to the percentage of time attending the adult learning center up to the maximum number of credits allowed for funding.

Classes Beyond the Normal School Day

Funding is provided for Kindergarten to Senior 4 pupils attending classes for approved courses that are offered after normal school hours. Courses must be eligible for credit and taught by certified teachers hired on a Form 2 or 2A contract. Funding is calculated according to the percentage of time attending, up to the maximum number of credits allowed. Pupils under 21 years of age at September 30th who are attending day classes and have not completed a high school diploma will already have been counted as a full time pupil in the eligible enrollment of the school division.

Home School Pupils

School divisions may include home school pupils who attend approved courses taught by certified teachers in their eligible enrollment according to the percentage of time attending.

XIX. AID TO PRIVATE SCHOOLS

In order to receive funding, independent schools must conform to the requirements set out in *The Public Schools Act*, Manitoba Regulations and Departmental Policies. In cases of dispute, *The Public Schools Act* and Manitoba Regulations remain the legal reference.

Direct funding is provided to eligible independent schools for:

- \$ Instruction and Services,
- \$ Special Education Services Level II and Level III, and
- \$ Curricular Materials which are provided through the Manitoba Textbook Bureau.

Indirect funding is provided to independent schools through Shared Service Agreements with public school divisions for:

- \$ Clinician Services,
- \$ Facilities and Resources, and
- \$ Transportation.

Funding for instruction and services is determined by four major factors:

- \$ 50% of per pupil net operating expenditures of public school divisions in 1996–1997
- \$ the eligible enrolment of funded independent schools (funding for the 1998–1999 school year is based on the eligible enrolment as at September 30, 1998)
- \$ the home school division of each eligible pupil, and
- \$ independent school allowable expenditures.

Instruction and Services

A grant which is the lesser of:

- (a) a per pupil grant of \$2,839 per eligible pupil. The per pupil grant is determined as follows:

50% of the per pupil amount determined by the 1996–1997 net operating cost per public school division F.T.E.* pupil times the independent schools eligible enrolment by home school division, divided by independent schools total eligible enrolment. Independent school eligible enrolment is as at September 30, 1998.

The cost per public school division F.T.E. pupil is defined as:

1996–1997 total School Division N-54 Operating Expenditures

Less:

Revenues from Other School Divisions

Pre-School Expenditures (Nursery)

Level II grant

Level III grant

Curricular Materials Support

Divided by public school division F.T.E. enrolment

= 1996–1997 cost per public school division F.T.E. pupil

or

- (b) total operating expenditures of the independent school less:
- Special Education Services Level II and Level III grants,
 - Curricular Materials grant,
 - the cost of non-certified teachers teaching courses other than non-credit religion,
 - the cost of non-credit religious instruction in excess of 1/2 hour per day (2 1/2 hours per week), and

the expenditures related to teaching non-funded pupils.

Full Time Equivalent (F.T.E.) means the number of pupils enrolled as at September 30 less the nursery pupils and one half of the kindergarten pupils.

An eligible pupil is defined as an enrolled pupil who:

- § if under the age of 18 years, is a Canadian citizen or a permanent resident within the meaning of The *Immigration Act* (Canada), and resides in Manitoba with his or her parent or legal guardian; or
- § if 18 years of age or older, resides in Manitoba and is a Canadian citizen or a permanent resident within the meaning of The *Immigration Act* (Canada); but does not include: a nursery pupil; a pupil also enrolled in a public school or another independent school taking a greater number of approved courses at that other school; an Indian pupil for whose education an Indian Band or the Government of Canada is required to make a contribution to the independent school; a pupil who resides on land owned or administered by the Government of Canada and for whose education the Government of Canada is required to make a contribution to the independent school; or
- § a pupil the cost of whose education is paid by an organization, school division or institution.

To determine the percentage of time attending an independent school for funding purposes:

- § An eligible kindergarten pupil in attendance 50% of the time or more, is counted at a maximum of 50%.
- § An eligible pupil enrolled in any of grades 1 to 8 and is in attendance 75% of the time or more, is counted at 100%, is in attendance less than 75% of the time is counted using the actual percentage of time enrolled.
- § An eligible pupil enrolled in any of grades SI to S4 is counted using the actual percentage of time enrolled* based on the course load applicable to the grade the student is in.

Special Education Services Support

A grant which is the lesser of:

- (a) The sum of:
 - § Level LI support of \$8,520 for each identified eligible pupil who is severely multi-handicapped, severely psychotic, severely autistic, deaf/hard of hearing, visually impaired, or very severely emotionally/behaviorally disordered, and

§ Level III support of \$18,960 for each identified eligible pupil who is profoundly multi-handicapped, profoundly deaf, or profoundly emotionally/behaviorally disordered,

or

(b) Expenditures for Special Education Services Level II and Level III pupils.

Curricular Materials

\$50 per eligible pupil, \$30 of which must be expended through the Manitoba Textbook Bureau. Any unexpended balance of the \$30 remains as a credit at the bureau.

Shared Service Agreements

An agreement between a public school division and an independent school must be approved by the Minister of Education and Training. Support shall be paid to the public school division for eligible pupils for the following services:

1. Clinician Services

Where a public school division provides clinician services by a qualified clinician to independent school pupils, a pupil grant is determined by dividing the clinician support for the school division for the preceding year by the eligible enrolment of the school division for the preceding year, and multiplying that per pupil amount by the current year eligible enrolment of the independent school.

2. Facilities and Resources

Where pupils from the independent school attend a public school for home economics or industrial arts courses not available in the independent school, a full time equivalent grant is determined by dividing the Base and Supplementary Support for the school division for the preceding year by the eligible enrolment of the school division for the preceding year and multiplying that per pupil amount by the current year full time equivalent pupils from the independent school attending the public school for home economics or industrial arts.

3. Transportation

A grant is paid to the public school division where transportation is provided to independent school pupils. Pupils must be transported from a point on a regular public school bus route to another point on the same route. The grant for transported pupils is as follows:

§ \$235 for urban pupils in Kindergarten to Grade 6 who reside more than 1.6 kilometers from school;

§ \$235 for urban pupils in Grades 7 to Senior 4 who reside more than 1.6 kilometers from a public transit stop and school;

\$ \$365 for rural Kindergarten to Senior 4 pupils who reside more than 1.6 kilometers from school.

XX. RECENT/PENDING LITIGATION

There is a group of Jewish teachers appealing a decision regarding paid leave for religious holidays. The lower court refused to issue a decision, saying it was an arbitration board matter, but these teachers have appealed saying that the court should have jurisdiction.

XXI. SPECIAL TOPICS

An extensive review of special needs programming and financing undertaken by an external consultant has been completed and a report has been released. You may request a copy of the report by contacting the School Programs Division at (204) 945-7934. Chapter II of the report: Areas of Inquiry - Key Findings, Discussion and Recommendations, will be available on the Department's web site: <http://www.edu.gov.mb.ca/mets4/instruct/specedu/review> on February 4, 1999.