

# *The 2008-2009 School Grant Regulations*

*Repealed*

by [Chapter E-0.2 Reg 20](#) (effective April 1, 2009).

*Formerly*

[Chapter E-0.2 Reg 19](#) (effective April 1, 2008).

## **NOTE:**

**This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.**

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## CHAPTER E-0.2 Reg 19

### *The Education Act, 1995*

#### PART I

#### Title, Interpretation and Application

##### Title

- 1 These regulations may be cited as *The 2008-2009 School Grant Regulations*.

##### Interpretation

- 2 In these regulations:

- (a) **“Act”** means *The Education Act, 1995*;
- (b) **“approved”** means approved by the minister;
- (c) **“enrolment”** or **“enrolled”** means the summation of the number of pupils enrolled in a school for a school year, determined pursuant to the Principal’s September Statistical Report;
- (d) **“equalization factor”** means the mill rate set by the ministry for the purposes of clause 310(4)(a) of the Act;
- (e) **“full-time equivalent pupils”** means the number of pupils determined in accordance with section 5;
- (f) **“historical high school”** means historical high school as defined in *The Independent Schools Regulations*;
- (g) **“home attendance area”** means the area from which a pupil attends a certain school, as determined by the board of education that is fiscally responsible for the provision of educational services for the pupil or by the conseil scolaire;
- (h) **“home-based education pupil”** means a pupil who is receiving instruction in a registered home-based education program;
- (i) **“language program”** means a course of educational instruction conducted through a French, Cree or Ukrainian immersion program in accordance with Part IX of *The Education Regulations, 1986*;
- (j) **“ministry”** means the ministry over which the minister presides;
- (k) **“northern factor”** means the factor set out in section 15 by which certain expenditures are to be multiplied for the purpose of making certain calculations for northern school divisions in accordance with these regulations;
- (l) **“northern school division”** means a school division located in the Northern Saskatchewan Administration District;
- (m) **“population”** means population as determined in accordance with the latest census taken pursuant to the *Statistics Act* (Canada);

- (n) **“pupil with intensive needs”** means pupil with intensive needs as defined in section 178 of the Act;
- (o) **“pupil with intensive needs (level 1)”** means a pupil with intensive needs for whom occasional support is provided by the school, the school division and an outside agency;
- (p) **“pupil with intensive needs (level 2)”** means a pupil with intensive needs for whom frequent support is provided by the school, the school division and an outside agency;
- (q) **“recognized”** means recognized by the minister;
- (r) **“regular rural transportation service”** means the transportation service provided by a school division to transport pupils residing in rural areas to school on a school bus;
- (s) **“rural francophone education area”** means a francophone education area that does not include any city area within the boundaries of the francophone education area;
- (t) **“rural school”** means a school located in a centre that has a population of fewer than 4 000;
- (u) **“Saskatchewan resident”** means a person who resides permanently in Saskatchewan, but does not include a person who, in the minister’s opinion, has no significant tie to Saskatchewan other than the fact that he or she attends school in Saskatchewan;
- (v) **“school division prevalence rate (level 1)”** means the number of pupils with intensive needs (level 1) within a school division divided by the number of pupils enrolled in the provincial pre-kindergarten to grade 12 education system;
- (w) **“school division prevalence rate (level 2)”** means the number of pupils with intensive needs (level 2) within a school division divided by the number of pupils enrolled in the provincial pre-kindergarten to grade 12 education system;
- (x) **“table”** means a table set out in the Appendix;
- (y) **“urban francophone education area”** means a francophone education area that includes a city area within the boundaries of the francophone education area;
- (z) **“urban school”** means a school located in a centre that has a population of 4 000 or greater.

**Application**

**3** These regulations apply only to grants made, with respect to the period commencing on April 1, 2008 and ending on March 31, 2009, to:

- (a) school divisions and the conseil scolaire pursuant to sections 310 to 315 of the Act; and
- (b) any other educational institution and organization pursuant to section 19 of *The Government Organization Act*.

9 Oct 2009 E-0.2 Reg 19 s3.

**PART II****Recognized Enrolment and Enrolment-based Expenditures****Deemed enrolment of pupils with intensive needs**

**4** For the purposes of determining enrolment, a pupil with intensive needs is deemed to be enrolled in grades 1 to 12 from three years of age to but not including 22 years of age.

9 Oct 2009 E-0.2 Reg 19 s4.

**Number of full-time equivalent pupils**

**5(1)** In this section, “**ratio of instructional time**” means the ratio of instructional time devoted to instruction to the total available instructional time per week for the pupil.

(2) The number of full-time equivalent pupils in a program is equal to the number of pupils enrolled in the program if:

- (a) the pupils are enrolled in kindergarten to grade 12 and the program is not a language program; and
- (b) the ratio of instructional time is equal to or greater than 0.75.

(3) In any case other than one described in subsection (2), the number of full-time equivalent pupils in a program is the number FTE calculated in accordance with the following formula:

$$\text{FTE} = \text{NP} \times \text{IT}$$

where:

NP is the number of pupils enrolled in the program; and

IT is the ratio of instructional time.

9 Oct 2009 E-0.2 Reg 19 s5.

**Enrolment factor**

6(1) Unless otherwise determined by the minister, the number of pupils recognized in each category of recognized enrolment is the number determined in accordance with this section.

(2) The minister shall add to the appropriate enrolment category the number of pupils reported to the minister on the Principal's September Statistical Report in "other" or "special" programs.

9 Oct 2009 E-0.2 Reg 19 s6.

**Full-time equivalent enrolment adjustment**

7(1) In calculating the recognized enrolment-based expenditures of a school division or the conseil scolaire pursuant to section 9, the Principal's September Statistical Report data shall be converted to the number of full-time equivalent pupils in the school division and adjusted for:

(a) the number of pupils residing within the school division who are being educated by an educational institution or organization that is not a Saskatchewan school division; and

(b) the number of pupils who are being educated by the school division but for whom the school division is not ordinarily responsible.

(2) Notwithstanding subsection (1), adjustments are not to be made for pupils received by one school division in Saskatchewan from another school division in Saskatchewan.

9 Oct 2009 E-0.2 Reg 19 s7.

**Pupils deemed not enrolled**

8 A pupil is deemed not to have been enrolled for the purpose of determining the enrolment pursuant to section 6 if:

(a) a board of education or the conseil scolaire:

(i) enrolls a pupil who is not a Saskatchewan resident; and

(ii) does not charge a tuition fee for that pupil; and

(b) there is no recognized exchange program or reciprocal student exchange between the receiving school division or the conseil scolaire in Saskatchewan and that pupil's home jurisdiction.

9 Oct 2009 E-0.2 Reg 19 s8.

**Recognized expenditures**

9(1) Subject to subsections (2) to (5), recognized enrolment-based expenditures of a school division or the conseil scolaire consist of the amounts calculated at the basic rate per pupil enrolled as set out in Table 1 with respect to expenditures for the following:

- (a) administration and governance;
- (b) instruction;
- (c) plant operation and maintenance;
- (d) non-capital furniture and equipment;
- (e) non-capital renovations and repairs;
- (f) current interest expenses;
- (g) bank charges;
- (h) special events transportation;
- (i) other transportation.

(2) Intensive support recognition for pupils with intensive needs (level 1) is the amount  $ISR_1$  calculated in accordance with the following formula:

$$ISR_1 = PR \times PFP$$

where:

PR means the school division prevalence rate (level 1); and

PFP means the provincial funding pool for pupils with intensive needs (level 1).

(3) Intensive support recognition for pupils with intensive needs (level 2) is the amount  $ISR_2$  calculated in accordance with the following formula:

$$ISR_2 = PR \times PFP$$

where:

PR means the school division prevalence rate (level 2); and

PFP means the provincial funding pool for pupils with intensive needs (level 2).

(4) With respect to expenditures for an approved language program, the recognized expenditures of a school division are to be increased by:

- (a) the maintenance rate set out in Table 3 for each full-time equivalent pupil enrolled in the program; and
- (b) an amount for the purchase of instructional resource material needed for implementation of the program, calculated on the basis of the implementation rate set out in Table 3.

(5) For each pupil reported on the Home-Based Education Pupil Statistical Report, the minister shall recognize 50% of the appropriate basic rate per pupil enrolled as set out in Table 1.

**Schools of necessity factor**

10(1) In this section:

(a) **“nearest like-school”** means the closest school to the school of necessity that is in the same category of school, using the following categories:

- (i) public school;
- (ii) Roman Catholic separate school;
- (iii) Protestant separate school;
- (iv) fransaskois school;

(b) **“school of necessity”** means a school operated by a school division or the conseil scolaire that meets the following criteria:

- (i) the average number of pupils per grade in the school is 14 or fewer; and
- (ii) the school is at least 40 kilometres away from the nearest like-school.

(2) Subject to subsection (7), the minister shall increase the recognized expenditures for all school divisions and the conseil scolaire for each of their schools of necessity in the amount SON calculated in accordance with the following formula:

$$\text{SON} = E \times \text{DF} \times \text{EF} \times \text{BR}$$

where:

E is the number of full-time equivalent pupils in the school of necessity;

DF is the distance factor for the school of necessity, calculated in accordance with subsections (3) to (6);

EF is the enrolment factor for the school of necessity, calculated in accordance with subsection (6); and

BR is the basic rate per pupil enrolled in the school of necessity as set out in Table 1.

(3) For the purpose of subsection (2), the distance factor for a school of necessity is the amount DF calculated in accordance with the following formula:

$$\text{DF} = 0.25 + [0.0375 \times (\text{KMN} - 40 \text{ km})]$$

where KMN is the number of kilometres to the nearest like-school based on the shortest route by road via the existing road system.

(4) Notwithstanding subsection (3), if the distance to the nearest like-school is 60 kilometres or more, the distance factor for the purpose of subsection (2) is 1.

(5) Notwithstanding subsection (3), the maximum distance factor for the purpose of subsection (2) is 1.

(6) For the purpose of subsection (2), the enrolment factor for a school of necessity is the amount EF calculated in accordance with the following formula:

$$EF = 0.07 \times [14 - (FTE \div GT)]$$

where:

FTE is the total full-time equivalent enrolment of the school of necessity; and

GT is the number of grades being taught in the school of necessity, with kindergarten counted as 0.5 of a grade.

(7) Notwithstanding any other provision of this section, the maximum recognition to which a school division or the conseil scolaire is entitled for a school of necessity is 25% of the total amount to which the school division or the conseil scolaire is entitled pursuant to subsection 9(1).

9 Oct 2009 E-0.2 Reg 19 s10.

**Hutterian school factor**

11(1) In this section, “**hutterian school**” means a school operated by a Hutterite colony.

(2) Subject to subsection (4), the minister shall increase the recognized expenditures for all school divisions and the conseil scolaire for each of their hutterian schools in the amount HS calculated in accordance with the following formula:

$$HS = E \times DF \times EF \times BR$$

where:

E is the number of full-time equivalent pupils in the hutterian school;

DF is the distance factor for the hutterian school, as set by the minister;

EF is the enrolment factor for the hutterian school, calculated in accordance with subsection (3); and

BR is the basic rate per pupil enrolled in the hutterian school as set out in Table 1.

(3) For the purpose of subsection (2), the enrolment factor for a hutterian school is the amount EF calculated in accordance with the following formula:

$$EF = 0.07 \times [14 - (FTE \div GT)]$$

where:

FTE is the total full-time equivalent enrolment of the hutterian school; and

GT is the number of grades being taught in the hutterian school, with kindergarten counted as 0.5 of a grade.

(4) Notwithstanding any other provision of this section, the maximum recognition to which a school division or the conseil scolaire is entitled for a hutterian school is 25% of the total amount to which the school division or the conseil scolaire is entitled pursuant to subsection 9(1).

9 Oct 2009 E-0.2 Reg 19 s11.

**Schools of opportunity**

**12** For the purpose of recognizing costs associated with operating a school of opportunity, the minister may make a grant to the board of education that is responsible for the school of opportunity in an amount that is the lesser of:

- (a) the amount A calculated in accordance with the following formula:

$$A = 60\% \times [\$6,981 \times P]$$

where P is the number of pupils that were enrolled in the school at the time the application was made to the minister to designate the school as a school of opportunity; and

- (b) \$350,000.

9 Oct 2009 E-0.2 Reg 19 s12.

**Geographic factor**

**13(1)** For the purpose of recognizing cost differences associated with providing educational services in a geographically dispersed area, the minister shall increase the recognized expenditures:

- (a) by the geographic factor calculated in accordance with subsection (2), for each school division listed in Table 5 other than St. Paul's Roman Catholic Separate School Division, No. 20; and

- (b) by the geographic factor calculated in accordance with subsection (3), for St. Paul's Roman Catholic Separate School Division, No. 20.

(2) The geographic factor for each school division listed in Table 5 other than St. Paul's Roman Catholic Separate School Division, No. 20 is the amount  $GF_1$  calculated in accordance with the following formula:

$$GF_1 = (BRR \times GP) + (ERC \times GR)$$

where:

BRR is the total basic rate recognition to which the school division is entitled pursuant to subsection 9(1);

GP is the geographic factor percentage of basic rate recognition as set out in Table 6;

ERC is the number of pupils who are enrolled in rural schools within the school division; and

GR is the geographic per pupil rate as set out in Table 6.

(3) The geographic factor for St. Paul's Roman Catholic Separate School Division, No. 20 is the amount  $GF_2$  calculated in accordance with the following formula:

$$GF_2 = ERC \times GR$$

where:

ERC is the number of pupils who are enrolled in rural schools within the school division; and

GR is the geographic per pupil rate as set out in Table 6.

(4) Notwithstanding subsections (1) to (3), only those schools that are more than 40 kilometres from an urban school qualify for geographic recognition.

9 Oct 2009 E-0.2 Reg 19 s13.

**Diversity factor**

14(1) For the purpose of recognizing cost differences associated with providing supports and services to pupils with mild to moderate learning and behavioural needs and to pupils living in vulnerable circumstances, the minister shall increase the recognized expenditures of a school division or the conseil scolaire by a diversity factor in the amount DF calculated in accordance with the following formula:

$$DF = EBR + VBR$$

where:

EBR is enrolment-based recognition calculated in accordance with subsection (2); and

VBR is vulnerability-based recognition calculated in accordance with subsections (3) and (4).

(2) Enrolment-based recognition is the amount EBR calculated in accordance with the following formula:

$$EBR = E \times DPR$$

where:

E is the enrolment of the school division or conseil scolaire; and

DPR is the diversity per pupil rate as set by the minister.

(3) Vulnerability-based recognition is the amount VBR calculated in accordance with the following formula:

$$VBR = (VFP \times SE \times VF) \times CM$$

where:

VFP is the vulnerability funding pool;

SE is the school division's or the conseil scolaire's percentage share of provincial enrolments;

VF is the school division's or the conseil scolaire's vulnerability factor as calculated pursuant to subsection (4); and

CM is a constant multiplier used to ensure the total vulnerability funding pool is fully allocated.

(4) The vulnerability factor for a school division or the conseil scolaire is the amount VF calculated in accordance with the following formula:

$$VF = [0.5 \times LICO] + [0.2 \times LEA] + [0.2 \times LPF] + [0.1 \times NFLE]$$

where:

LICO is the school division's or the conseil scolaire's percentage of families living below the Low Income Cut-off;

LEA is the school division's or the conseil scolaire's percentage of families with low educational attainment;

LPF is the school division's or the conseil scolaire's percentage of lone-parent families; and

NFLE is the school division's or the conseil scolaire's percentage of families whose first language is not English.

(5) Percentages for the purposes of subsection (4) are to be taken from the latest census taken pursuant to the *Statistics Act* (Canada).

9 Oct 2009 E-0.2 Reg 19 s14.

**Northern factor**

**15** In the case of a northern school division, all recognized expenditures of the northern school division mentioned in this Part are to be multiplied by 1.34.

9 Oct 2009 E-0.2 Reg 19 s15.

**Francophone allowance**

**16** For the purpose of a francophone allowance, all recognized expenditures of the conseil scolaire mentioned in this Part and in subsection 19(2) are to be multiplied by 1.34.

9 Oct 2009 E-0.2 Reg 19 s16.

**PART III**

**Recognized Transportation and Room and Board Expenditures**

**Recognized transportation expenditures**

**17(1)** Recognized transportation expenditures of school divisions and of the conseil scolaire are to be calculated pursuant to sections 18 to 21.

(2) For the purposes of sections 18 to 21, the minister may recognize transportation expenditures for pupils enrolled in approved pre-kindergarten programs.

9 Oct 2009 E-0.2 Reg 19 s17.

**Recognized transportation expenditures - urban and specialized transportation**

18(1) For recognized pupils with intensive needs transported by means other than regular transportation in all school divisions and the division scolaire francophone, recognized transportation expenditures equal:

(a) for pupils with intensive needs for whom approved transportation is provided for a full school year, the total actual aggregate costs of transportation to a maximum of the amount specified in item 1 of Table 2 per pupil per year; and

(b) for pupils with intensive needs for whom approved transportation is provided for less than a full school year, the total actual aggregate costs of transportation per pupil per day to a maximum of the amount specified in item 1 of Table 2.

(2) For pupils who are transported by means of regular transportation to urban schools, in urban francophone education areas or in other approved school divisions in which transportation expenditures are declared by the minister to be eligible for grant support, recognized transportation expenditures equal the amount I calculated in accordance with the following formula:

$$I = (E - TF) \times PR$$

where:

E is the enrolment of the school division or city francophone education area, excluding pupils mentioned in subsection (4);

TF is the number of tuition fee pupils; and

PR is the per pupil rate as specified in item 1 of Table 2.

(3) For francophone pupils and French Immersion pupils who are transported by means of regular transportation in city school divisions, in city francophone education areas or in other approved school divisions in which transportation expenditures are declared by the minister to be eligible for grant support, recognized transportation expenditures equal the amount I calculated in accordance with the following formula:

$$I = F \times FPR$$

where:

F is the number of francophone pupils or French Immersion pupils who are transported by means of regular transportation; and

FPR is the francophone or French per pupil rate as specified in item 1 of Table 2.

(4) For pupils who live outside city boundaries who are transported by means of regular rural transportation service in city school divisions or city francophone education areas, recognized transportation expenditures are calculated in accordance with subsection 19(2).

**Recognized transportation expenditures - rural**

19(1) For transportation to rural schools and in rural francophone education areas, other than northern school divisions, recognized transportation expenditures equal the amounts calculated pursuant to this section.

(2) For pupils transported by means of regular rural transportation service, recognized transportation expenditures equal the amount T calculated in accordance with the following formula:

$$T = \left[ (A \times E) + \left( K \times RK \times \frac{D}{186} \right) \right]$$

where:

A is the amount specified in item 2 of Table 2 for each pupil for whom regular rural transportation service is provided each year;

E is the number of pupils for whom regular rural transportation service is provided;

K is the number of kilometres travelled by the regular rural transportation service for the transportation of pupils in one day;

RK is the recognized amount per kilometre of daily regular rural transportation service travel as specified in item 2 of Table 2; and

D is the number of days, to a maximum of 190 days, during the school year on which the school division arranges regular rural transportation service for pupils.

(3) For pupils with intensive needs who are transported by a supplemental means of transportation in addition to regular rural transportation service, or for pupils with intensive needs who are transported solely by a means of transportation other than regular rural transportation service, recognized transportation expenditures to parents equal the total actual costs of transportation to a maximum of the amount per vehicle per kilometre of approved travel as specified in item 2 of Table 2.

**Recognized transportation expenditures - northern school divisions**

**20** For local transportation of pupils in northern school divisions by means of regular rural transportation service, recognized transportation expenditures equal the amount T calculated in accordance with the following formula:

$$T = \left[ (A \times E) + \left( K \times RK \times \frac{D}{186} \right) \right] \times NF$$

where:

A is the amount specified in item 3 of Table 2 for each pupil for whom regular rural transportation service is provided each year;

E is the number of pupils for whom regular rural transportation service is provided;

K is the number of kilometres travelled by the regular rural transportation service for the transportation of pupils in one day;

RK is the recognized amount per kilometre of daily regular rural transportation service travel as specified in item 3 of Table 2;

D is the number of days, to a maximum of 190 days, during the school year on which the school division arranges regular rural transportation service for pupils; and

NF is the northern factor.

9 Oct 2009 E-0.2 Reg 19 s20.

**Other than local transportation - northern school divisions**

**21(1)** Recognized transportation expenditures for transportation, other than local transportation, for pupils with intensive needs in northern school divisions are equal to the amounts calculated pursuant to this section.

(2) For pupils with intensive needs transported by a supplemental means of transportation in addition to regular rural transportation service, or for pupils with intensive needs transported solely by means of transportation other than regular rural transportation service, recognized transportation expenditures to parents equal the total actual costs of transportation to a maximum of the amount per vehicle per kilometre of approved travel as specified in item 3 of Table 2.

(3) For pupils with intensive needs who are boarding away from home, recognized transportation expenditures equal the total actual approved travel costs to and from the home and the place of boarding, to a maximum of:

(a) with respect to pupils travelling by a private motor vehicle, the amount per pupil per kilometre of approved travel by land as specified in item 3 of Table 2 for each kilometre of approved travel that each pupil travels on land;

(b) with respect to pupils travelling by a recognized public service bus, the actual cost of bus fare; or

(c) with respect to pupils travelling by air, the amount per pupil per kilometre of approved air travel specified in item 3 of Table 2 for each kilometre of approved travel that each pupil travels by air.

9 Oct 2009 E-0.2 Reg 19 s21.

**Recognized room and board expenditures**

**22** If a school division or the conseil scolaire pays a room and board allowance for a pupil with intensive needs who resides away from home and who receives educational services outside that pupil's home attendance area, the recognized expenditure with respect to that allowance is an amount equal to the total actual costs of room and board, to a maximum of \$441 per pupil per month.

9 Oct 2009 E-0.2 Reg 19 s22.

**PART IV****Recognized Educational Service Expenditures****Recognized expenditures**

**23** Recognized educational service expenditures of a school division or the conseil scolaire consist of:

- (a) the total actual costs of employing substitute teachers for a maximum of seven consecutive days when the regular teacher is granted leave with full pay to attend a seminar or workshop that has received the prior approval of the minister;
- (b) the purchase of assistive technologies for pupils with intensive needs if:
  - (i) the total purchase cost is \$10,000 or more; and
  - (ii) the purchase has received the prior approval of the minister;
- (c) the applicable rate per type of course as set out in Table 4 if a pupil is enrolled in a Technology Supported Learning course as mentioned in section 11 of the Act, unless the pupil is a home-based education pupil;
- (d) 50% of the applicable rate per type of course set out in Table 4 if a home-based education pupil is enrolled in a Technology Supported Learning course as mentioned in section 11 of the Act;
- (e) in the case of the South Island Correspondence School or the Alberta Distance Learning Centre, the actual cost of tuition fees if:
  - (i) a pupil in kindergarten to grade 9 is enrolled in the South Island Correspondence School or the Alberta Distance Learning Centre; and
  - (ii) the enrolment is approved by the minister but is not recognized pursuant to subsection 9(1); and

(f) payments by a northern school division to other northern school divisions or approved educational institutions in the Northern Saskatchewan Administration District with respect to the purchase of educational services in the amount RE calculated in accordance with the following formula:

$$RE = NF \times F$$

where:

NF is the northern factor; and

F is the amount equal to the least of the following:

- (i) the actual cost to purchase the educational services;
- (ii) the sum of:
  - (A) the application of the basic rate set out in Table 1 to the actual number of pupils for whom educational services are purchased, multiplied, in the case of payments to the conseil scolaire, by the francophone allowance set out in section 16; and
  - (B) the application of an additional rate for each pupil with intensive needs for whom educational services are provided, with the rate equal to:
    - (I) \$6,300 if the enrolled pupil is designated as (level 1); or
    - (II) \$12,610 if the enrolled pupil is designated as (level 2); and
- (iii) the amount of revenue reported by the school division providing the educational services or the conseil scolaire, with respect to the provision of those services.

9 Oct 2009 E-0.2 Reg 19 s23.

## PART V

### Additional Recognized Expenditures

#### Additional recognized expenditures

**24(1)** The minister may recognize any expenditures, in addition to those described in Parts II, III and IV, that the minister considers to be necessary operating expenditures of a school division.

(2) In determining the recognized local expenditures of the conseil scolaire for the purposes of an operating grant to the conseil scolaire, the minister:

- (a) shall recognize the expenditures described in Parts II, III and IV, subject to any modification that the minister considers necessary or appropriate; and
- (b) may recognize any additional expenditures that the minister considers to be necessary operating expenditures of the conseil scolaire.

(3) If a community school, a pre-kindergarten or an Indian and Métis Education Development project has been approved, the minister may recognize an amount for the operation of the programs.

9 Oct 2009 E-0.2 Reg 19 s24.

**PART VI**  
**Recognized Revenue**

**Recognized local revenue**

**25(1)** Recognized local revenue is to be determined in accordance with this Part.

(2) The assessment to be used in the calculation of grants for a year is the amount determined jointly by the minister and the school division, but if the final equalized assessment differs from the estimated equalized assessment, the appropriate adjustment is to be added to or recovered from the subsequent year's grant.

(3) Revenue from trailer fees, grants in lieu of taxes and supplementary levies is to be converted to an equivalent assessment, and those assessments are to be added to the equalized assessment of the school division.

9 Oct 2009 E-0.2 Reg 19 s25.

**Other recognized revenues**

**26(1)** The minister may recognize any revenues, in addition to those described in section 25, that the minister considers appropriate.

(2) In determining the recognized local revenue of the conseil scolaire for the purposes of an operating grant to the conseil scolaire, the minister may recognize any additional revenues that the minister considers appropriate.

9 Oct 2009 E-0.2 Reg 19 s26.

**Adjustments in grants to accommodate mill rate factors**

**27(1)** The minister shall include as recognized local revenue the increase or decrease in tax revenue to boards of education on their assessable school division lands located in the City of Saskatoon or Regina, as the case may be, as a result of the use of mill rate factors applied by the city in determining the education property tax payable.

(2) For the purposes of subsection (1), the calculation of increases and decreases in tax revenue shall be based on the assessment roll of the city as at January 1, 2008.

9 Oct 2009 E-0.2 Reg 19 s27.

**PART VII**  
**Capital Expenditures**

**Recognized capital expenditures**

**28** Recognized capital expenditures of a school division consist of:

(a) with respect to expenditures for recognized debt retirement for school facilities and, in the case of a school division located in the Northern Saskatchewan Administration District, teachers' residences, the sum of:

(i) actual payments of principal and interest for approved capital loans and debentures; and

(ii) actual payments made to other school divisions in lieu of direct debt retirement;

less any payments received for capital debt retirement from other school divisions, the Government of Canada, Indian bands or other institutions;

(b) the replenishment of any cash reserve funds recognized:

(i) in equal annual instalments, including principal and interest, for a term agreed on by a board of education and the minister if those cash reserve funds are used by the board of education with the minister's approval for approved capital projects; and

(ii) at an interest rate approved at the time the funding arrangement is completed; and

(c) the payment of capital grants recognized in accordance with the following payment schedule:

(i) if the provincial share is to be paid out within one year after the date of project commencement and is less than or equal to \$50,000, one payment on confirmation of substantial completion;

(ii) if the provincial share is to be paid out within one year after the date of project commencement and is greater than \$50,000, two payments:

(A) the first payment, equal to one-half of the provincial share, on notice of contract award; and

(B) the second payment on confirmation of substantial completion;

(iii) if the provincial share is to be paid out over two or more consecutive years, payments in instalments, to a maximum of the approved amounts in any fiscal year, based on evidence acceptable to the minister that:

(A) sufficient progress has been made; and

(B) previous payments have been expended.

PART VIII  
Capital Funding

**Interpretation of Part**

**29(1)** In this Part:

- (a) **“ability to pay factor”** means the difference between one and the ratio of a school division’s basic grant to its net recognized expenditure;
- (b) **“actual usable area”** means the entire area of floor space in a school, in square metres, excluding any recognized area of floor space that is used for:
  - (i) walls;
  - (ii) internal circulation in the school, including corridors, hallways, mudrooms, vestibules and foyers;
  - (iii) mechanical and boiler rooms;
  - (iv) janitorial and building maintenance areas;
  - (v) student washrooms;
  - (vi) gymnasium service areas;
  - (vii) servery areas;
- (c) **“approved construction area”** means the sum, in square metres, of the recognized area of new floor space for a construction project and the recognized area of renovated floor space for a construction project;
- (d) **“average provincial mill”** means the mathematical average of the value of one mill from all school divisions offering kindergarten to grade 12 curricula for the 2007 assessment year;
- (e) **“base share”** means the numerical value BS calculated in accordance with the following formula:

$$BS = (0.658519 + UF) \times [(0.5 \times APF) + 0.25]$$

where:

UF is the utilization factor calculated pursuant to these regulations; and

APF is the ability to pay factor calculated pursuant to these regulations;

- (f) **“basic grant”** means the difference between a school division’s total recognized expenditure and total recognized revenue;
- (g) **“capital surplus”** means:
  - (i) surplus money from previous capital projects; and
  - (ii) interest earned on surplus money from previous capital projects;

- (h) **“debenture and loan interest”** means:
- (i) any revenue earned as interest on moneys received from the sale of debentures, before the issuance of the final approval of the capital project, that may be recognized by the minister; and
  - (ii) any revenue earned as interest on loans;
- (i) **“down payment”** means the value of a school division’s contribution to capital project funding as determined by the ministry based on estimates before public tender and adjusted, if necessary, at the time of public tender, and is the product of:
- (i) the difference between:
    - (A) the total project cost with federal goods and services tax added; and
    - (B) the sum of:
      - (I) all applicable federal tax rebates;
      - (II) all third party funding;
      - (III) debenture and loan interest;
      - (IV) unused capital surplus; and
      - (V) provincial capital reserves held by that school division; and
  - (ii) the school division share percentage;
- (j) **“maximum provincial contribution”** means the maximum value, in the minister’s discretion, of provincial funding for a capital project, and is the difference between:
- (i) the total project cost; and
  - (ii) the sum of:
    - (A) the school division’s down payment;
    - (B) all applicable federal tax rebates;
    - (C) all third party funding;
    - (D) debenture and loan interest;
    - (E) unused capital surplus; and
    - (F) provincial capital reserves held by the school division;

(k) “**mill factor**” means the numerical value ML calculated in accordance with the following formula:

$$ML = \frac{\log (BM \div APM)}{C} \times BS$$

where:

BM is the value of the particular school division’s 2007 mill;

APM is the average 2007 provincial mill;

C is the numerical value required to produce the required range of school division share percentages; and

BS is the base share for the school division, calculated pursuant to these regulations;

(l) “**net recognized expenditure**” means the difference between a school division’s total recognized expenditure and tuition fee revenue;

(m) “**provincial capital reserves**” means the money derived from the following sources to be applied to the provincial share of an approved project:

- (i) net proceeds from rental revenue;
- (ii) net proceeds from the sale of school properties;
- (iii) recognized provincial share of federal tuition fees;
- (iv) interest earned on any of the sources listed in subclauses (i) to (iii);

(n) “**recognized usable area**” means the recognized area of floor space in a school, in square metres;

(o) “**school division share percentage**” means the level of school division contribution for funding capital construction and is the sum of:

- (i) the base share; and
- (ii) the mill factor;

(p) “**target school**” means the specific school for which a capital funding request is made by a school division;

(q) “**total actual usable area**” means the sum of:

- (i) the actual usable area in a target school; and
- (ii) the sum of the actual usable areas for all schools currently in operation that are located:
  - (A) within a 30-kilometre radius of a target school; and
  - (B) in the same school division as the target school;

- (r) **“total construction cost”** means the board of education’s choice of publicly tendered offers to construct a capital project, but excluding consultants’ fees and associated provincial sales taxes on those fees, ministry construction allowances, miscellaneous costs, site purchase costs, and the federal goods and services tax;
- (s) **“total construction estimate”** means the sum of all proposed construction estimates, but excluding consultants’ fees and associated provincial sales taxes on those fees, ministry construction allowances, miscellaneous costs, site purchase costs, and the federal goods and services tax;
- (t) **“total project cost”** means the total construction cost plus consultants’ fees and associated provincial sales taxes on those fees, ministry construction allowances, miscellaneous costs, site purchase costs, and all applicable provincial taxes, but excluding the federal goods and services tax;
- (u) **“total recognized usable area”** means the sum of:
- (i) the recognized usable area for a target school; and
  - (ii) the sum of the recognized usable areas for all schools currently in operation that are located:
    - (A) within a 30-kilometre radius of a target school; and
    - (B) in the same school division as a target school.
- (2) This Part applies, with any necessary modification, to capital grants to the conseil scolaire.

9 Oct 2009 E-0.2 Reg 19 s29.

**Utilization factor**

- 30(1)** Subject to subsection (2), the utilization factor for a target school is the amount calculated as the difference between:
- (a) 0.8; and
  - (b) the quotient obtained when the total recognized usable area is divided by the total actual usable area.
- (2) The utilization factor is deemed to be zero if:
- (a) the utilization factor, as calculated pursuant to subsection (1), yields a negative or zero value; or
  - (b) the capital project:
    - (i) has a total approved cost of less than \$150,000; and
    - (ii) does not involve the addition of new general instructional areas or the conversion of existing general instructional areas to new program instructional areas.

9 Oct 2009 E-0.2 Reg 19 s30.

**Building grants**

**31(1)** For the purposes of this section:

- (a) the amount of a down payment paid by a school division for an approved project is to be determined by the regulations in effect for the year in which initial funding approval for the project is given; and
  - (b) if the minister approves funding for a project over more than one fiscal year, the school division share percentage applicable to each fiscal year in which funding is approved continues to be the share percentage in effect for the school division for the fiscal year in which initial funding approval for the project is given.
- (2) Subject to subsections (3) to (7), the down payment is the difference between:
- (a) the total project cost with federal goods and services tax added; and
  - (b) the sum of:
    - (i) the maximum provincial contribution;
    - (ii) all applicable federal tax rebates;
    - (iii) all third party funding;
    - (iv) debenture and loan interest;
    - (v) unused capital surplus; and
    - (vi) provincial capital reserves held by that school division.
- (3) The minimum value of the down payment of the school division is the lesser of:
- (a) 0.1 mill applied to the total equalized assessment of the school division for 2007; and
  - (b) for:
    - (i) roof projects, \$10,000;
    - (ii) fuel tank removal, \$5,000 per tank; or
    - (iii) all other capital projects, \$150,000.
- (4) There is no minimum value for the down payment of the school division for the purposes of any of the following:
- (a) accessibility modifications;
  - (b) development of early learning and child care centres;
  - (c) radon gas remediation;
  - (d) asbestos remediation;
  - (e) building condition assessments;
  - (f) facility asset management software acquisition;
  - (g) planning studies;
  - (h) energy or sustainability pilot projects;
  - (i) e-learning initiatives;
  - (j) relocatable classroom moves.

- (5) Subject to subsection (6), the maximum provincial contribution will be revised to reflect the total project cost with federal goods and services tax added.
- (6) The minister may withhold, in whole or in part, any additional provincial contribution pursuant to subsection (5) if the scope of the project exceeds:
- (a) the approved construction area for that project; or
  - (b) the current approved construction cost guidelines.
- (7) If the maximum provincial contribution is revised pursuant to subsection (5) or (6), the down payment to be paid by the school division will be recalculated in accordance with this section.

9 Oct 2009 E-0.2 Reg 19 s31.

**Transferred school**

**32(1)** This section applies to a school:

- (a) that on or after July 1, 2003 and on or before July 1, 2004:
    - (i) was transferred by the minister from one school division to another pursuant to section 118 of the Act; or
    - (ii) became part of a new school division established pursuant to section 41 of the Act; and
  - (b) with respect to which initial approval for a capital project is given in 2006-2007.
- (2) Notwithstanding any other provision of this Part, the school division share percentage with respect to an approved capital project in any school described in subsection (1) is the lesser of:
- (a) the 2006-2007 share percentage for the school division in which the school is currently located; and
  - (b) the share percentage in effect for the school division from which the school was transferred at the time of the transfer.

9 Oct 2009 E-0.2 Reg 19 s32.

**Northern teacherage allowances**

**33** Northern teacherage allowances are payable to a northern school division to a maximum amount equal to the difference between:

- (a) the previous year's actual teacherage expenditure; and
- (b) the previous year's actual teacherage expenditure divided by the northern factor.

9 Oct 2009 E-0.2 Reg 19 s33.

**Historical high schools cash reserves**

**34(1)** Subject to subsection (2), the minister may pay a grant to a historical high school, other than Caronport High School and Rivier Academy, for capital construction in an amount equal to 20% of the recognized costs of the facilities, including architect's fees.

(2) A historical high school, other than Caronport High School and Rivier Academy, is eligible for a grant pursuant to this section only if the historical high school:

- (a) meets the requirements of the minister, the Act and the regulations with respect to courses of study, qualifications of teachers, operating schedules and supervision;
- (b) furnishes the minister with any information that the minister may require with respect to finances, structure and administration of the school; and
- (c) with respect to capital projects, submits preliminary drawings and cost estimates of proposed projects to the minister.

9 Oct 2009 E-0.2 Reg 19 s34.

**PART IX  
Miscellaneous**

**Independent schools**

**35(1)** Subject to subsections (2) to (4), grants to assist in the operation of a historical high school are payable for each pupil enrolled in grades 9 to 12 in the school who is a Saskatchewan resident, but who is not sponsored by a board of education, in an amount equal to the basic rate for grades 1 to 12 as set out in Table 1.

(2) Grants are payable to a historical high school pursuant to subsection (1) only if the historical high school meets the criteria set out in subsection 34(2).

(3) Caronport High School and Rivier Academy are not eligible for grants pursuant to this section.

(4) Grants to assist in the operation of Ranch Ehrlo Society, incorporated pursuant to *The Non-profit Corporations Act, 1995*, are payable with respect to the provision of educational services to recognized pupils by the Society in a recognized amount.

9 Oct 2009 E-0.2 Reg 19 s35.

**Grant in lieu of actual tax in excess of equalization factor**

**36** A grant in the amount of \$862,389 is payable to the conseil scolaire in lieu of actual tax in excess of the equalization factor.

9 Oct 2009 E-0.2 Reg 19 s36.

**Additional grant payment**

**37** In addition to any other recognized expenditure pursuant to these regulations, the minister may make a grant to a school division or the conseil scolaire equal to the recognized amount in the following categories:

- (a) redundancy pay costs for teachers;
- (b) Supplemental Unemployment Benefits Plan payments;
- (c) teacher salary increases if those costs cannot be included on a global basis in the School Operating Grant Pool;
- (d) substitute teacher costs for internship seminars;
- (e) special education ACCESS secondments;
- (f) on-line course development for distance education;
- (g) any other recognized amount for which the minister determines that all school divisions and the conseil scolaire are to be eligible for grant payments.

9 Oct 2009 E-0.2 Reg 19 s37.

**PART X**  
**Repeal and Coming into force**

**R.R.S. c.E-0.2 Reg 18 repealed**

**38** *The 2007-2008 School Grant Regulations* are repealed.

9 Oct 2009 E-0.2 Reg 19 s38.

**Coming into force**

**39** These regulations come into force on the day on which they are filed with the Registrar of Regulations, but are retroactive and are deemed to have been in force on and from April 1, 2008.

9 Oct 2009 E-0.2 Reg 19 s39.

### Appendix

TABLE 1

[Subsections 9(1) and (5), Subsection 10(2),  
Subsection 11(2), Clause 23(f), Subsection 35(1)]

#### Basic Rates Per Pupil Enrolled

<i>Type of pupil</i>	<i>Basic rate per pupil</i>
Kindergarten	\$ 3,330
Grades 1 to 12	6,660

TABLE 2

[Sections 18 to 21]

#### Pupil Transportation Rates

1. Approved school divisions with pupils who are transported by means of regular transportation and who are enrolled in schools in recognized urban centres, in an urban francophone education area, or in a language program in a recognized urban education area:
  - (a) recognized per pupil per year \$ 95.00
  - (b) recognized per pupil per year for pupils transported to francophone or language programs 600.00
  - (c) recognized per pupil with intensive needs per day 14.25
  - (d) recognized per pupil with intensive needs per year (maximum) 2,650.00
2. Approved school divisions with pupils who are enrolled in schools in recognized rural education areas, in a rural francophone education area or in a language program in a recognized rural education area:
  - (a) recognized per pupil per year 195.00
  - (b) recognized per kilometre of regular rural transportation service 195.00
  - (c) recognized per pupil with intensive needs per kilometre 0.30
  - (d) recognized payment to parents per vehicle per kilometre of approved travel if one or two pupils with intensive needs are being transported 0.30
  - (e) recognized payment to parents per vehicle per kilometre of approved travel if more than two pupils with intensive needs are being transported 0.60

3. Approved transportation in northern school divisions:	
(a) recognized per pupil per year	195.00
(b) recognized per kilometre of regular rural transportation service	195.00
(c) recognized per pupil with intensive needs per kilometre	0.30
(d) recognized payment to parents per vehicle per kilometre of approved travel by land if one or two pupils with intensive needs are being transported	0.30
(e) recognized payment to parents per vehicle per kilometre of approved travel by land if more than two pupils with intensive needs are being transported	0.60
(f) recognized per pupil with intensive needs per kilometre of approved travel by air	1.00

TABLE 3  
[Subsection 9(4)]

**Approved Language Program and Implementation**

<i>Grade Range</i>	<i>Recognized maintenance rate per full-time equivalent for language instruction</i>	<i>Recognized implementation rate per program for implementation year</i>
Kindergarten	\$228	\$ 1,150
Grades 1-8	426	1,150
Grades 9-12	228	1,150

TABLE 4  
[Clauses 23(c) and (d)]

**Technology Supported Learning Tuition Fees**

<i>Type of course</i>	<i>Rate per course</i>
Print	\$ 350
On-line	500
Interactive televised instruction	500

TABLE 5  
[Section 13]

**School Divisions Eligible for Geographic Factor**

Chinook School Division, No. 211  
 Christ the Teacher Roman Catholic Separate School Division, No. 212  
 Good Spirit School Division, No. 204  
 Holy Family Roman Catholic Separate School Division, No. 140  
 Holy Trinity Roman Catholic Separate School Division, No. 22  
 Horizon School Division, No. 205  
 Light of Christ Roman Catholic Separate School Division, No. 16  
 Living Sky School Division, No. 202  
 North East School Division, No. 200  
 Northwest School Division, No. 203  
 Prairie South School Division, No. 210  
 Prairie Spirit School Division, No. 206  
 Prairie Valley School Division, No. 208  
 Saskatchewan Rivers School Division, No. 119  
 South East Cornerstone School Division, No. 209  
 St. Paul's Roman Catholic Separate School Division, No. 20  
 Sun West School Division, No. 207

TABLE 6  
[Section 13]

**Geographic Factor Rates**

Geographic factor percentage of basic rate recognition	1%
Geographic factor per pupil rate	\$321

9 Oct 2009 E-0.2 Reg 19.