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REVIEW OF FIRST, SECOND and THIRD LEVEL EDUCATION SUPPORT SERVICES

GRAPHS AND SLIDES

prepared by
Price Waterhouse

December 1994



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Research and Analysis Directorate
Policy and Strategic Direction Sector
Indian and Northern Affairs Canada

**REVIEW OF FIRST, SECOND and THIRD LEVEL
EDUCATION SUPPORT SERVICES**

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Graphs One to Six

- I The first three graphs show the educational expenditures per student for each of the first (school), second (school board) and third (Ministry of Education) level education services for all 9 provinces. Capital, minor equipment and debt servicing expenditures are excluded from this data -- the focus is on normal operating expenses.
- I The variation amongst the provinces is as follows:

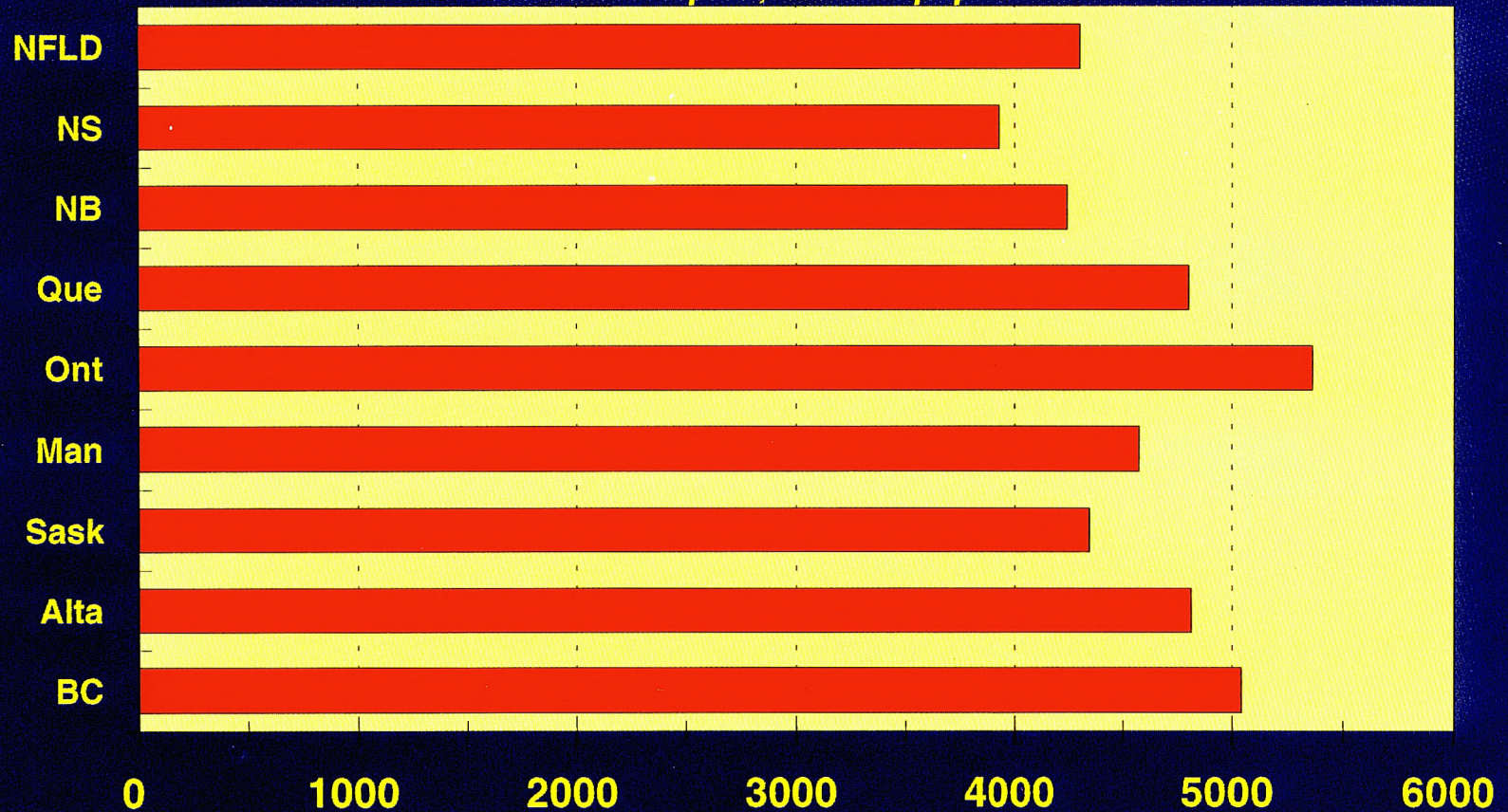
	LOW		HIGH		VARIANCE
● First Level	Nova Scotia	\$3,934	Ontario	\$5,363	1429 (27%)
● Second Level	Nfld	279	Manitoba	739	460 (62%)
● Third Level	Ontario	46	Nova Scotia	311	265 (85%)

- I Graphs 4 (a) and 4 (b) show the combined *educational expenditures* per student. 4 (a) shows the total combined education expenditures for all three levels and 4 (b) the combined education expenditures for the second and third levels only. Capital, minor equipment and debt servicing expenditures are excluded.
- I The fifth graph shows the total educational expenditures, which includes funds obtained from both local and provincial sources, as a percent of the total provincial budget. These calculations *do include* capital, minor equipment and debt servicing. Provincial governments 'write-off' capital expenditures in the year of purchase.
- I The sixth graph shows the comparison of total educational expenditures, for all three levels, including and excluding capital, minor equipment and debt servicing for all nine provinces.

First Level Education Expenditures

"School Level" - 9 Provinces

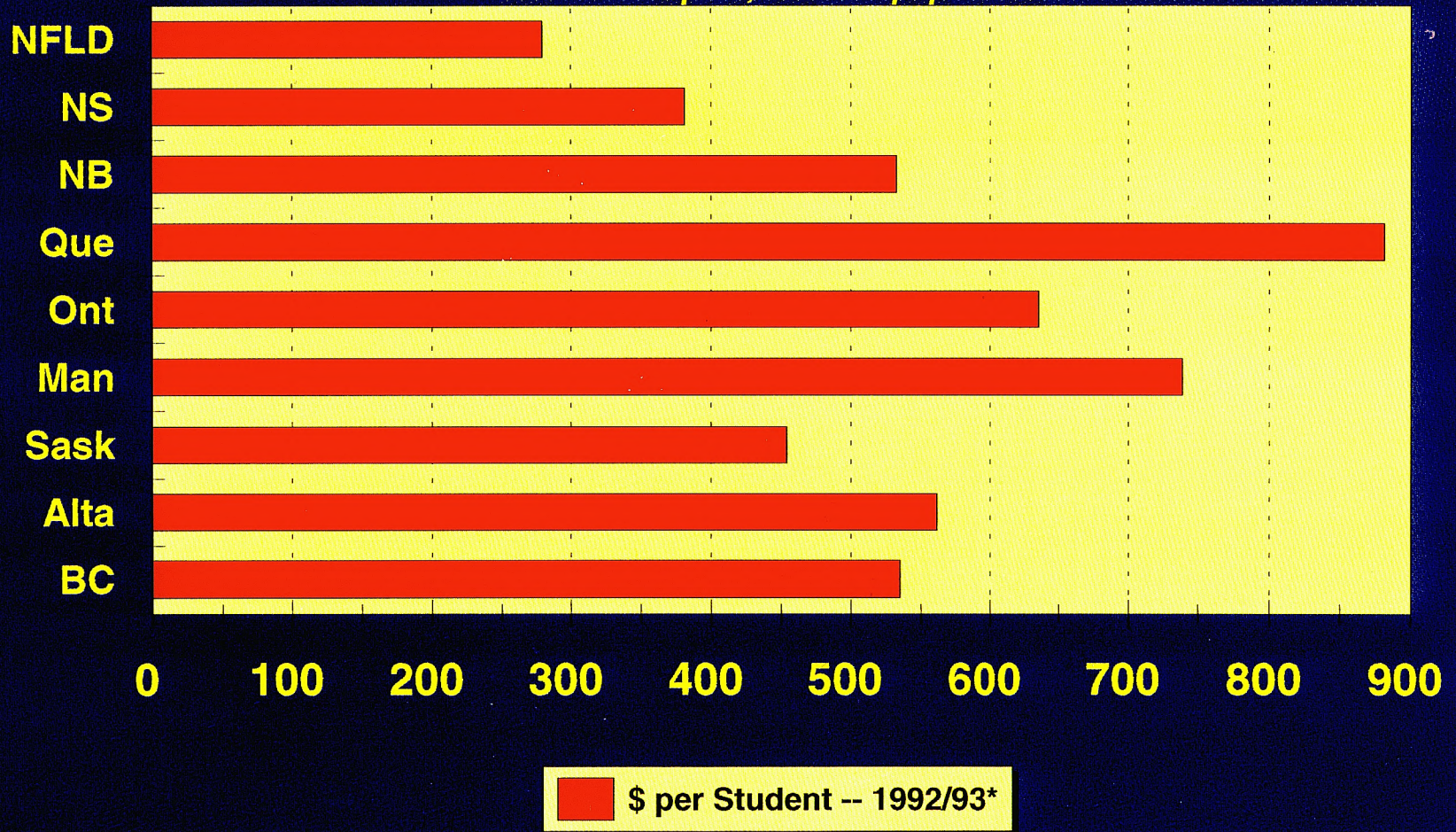
Excludes capital, minor equip. & debt



■ \$ per Student -- 1992/93*

Second Level Education Expenditures "School Board Level" -- 9 Provinces

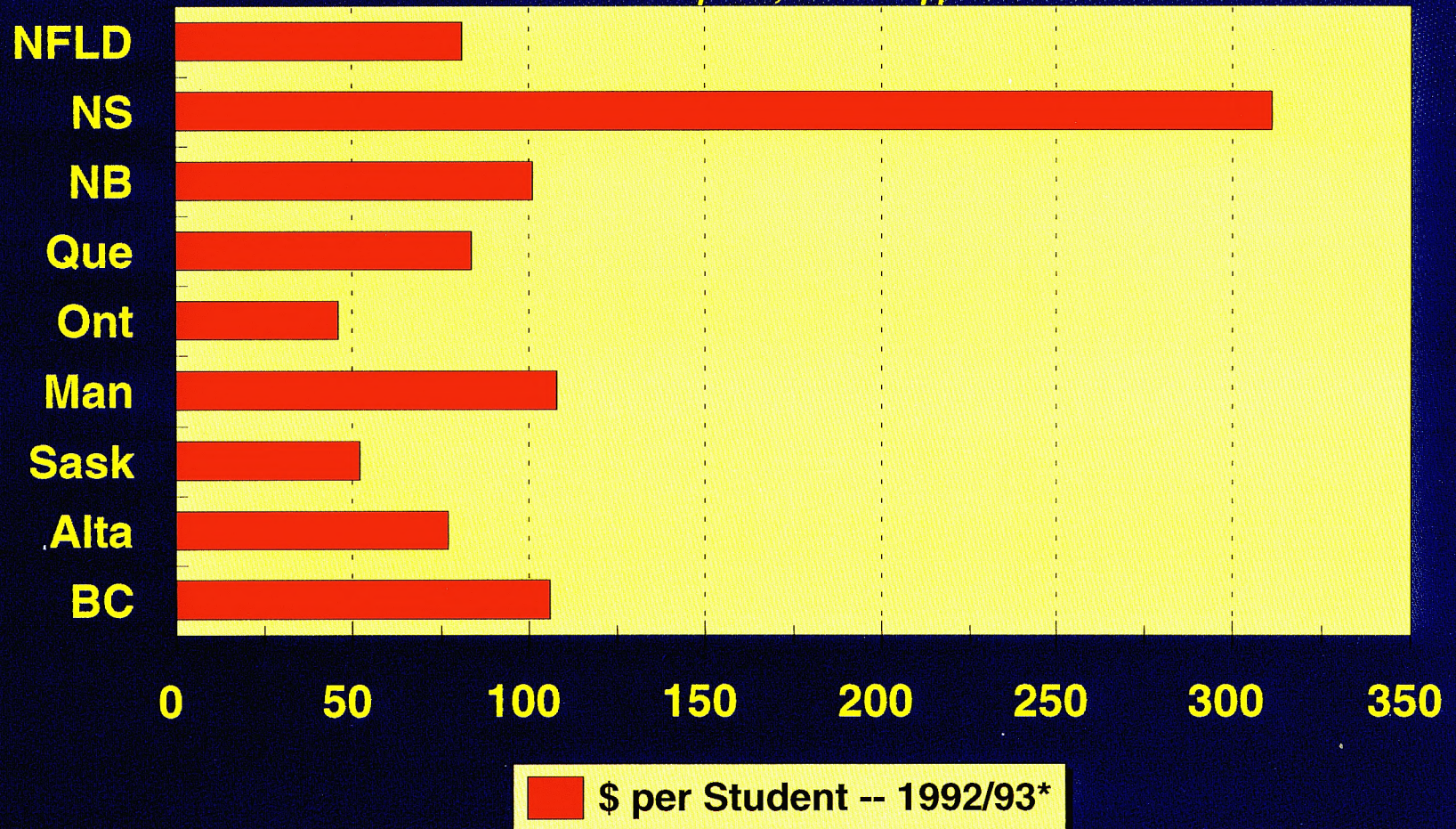
Excludes capital, minor equip. & debt



Third Level Education Expenditures

"Ministry of Education Level" - 9 Prov

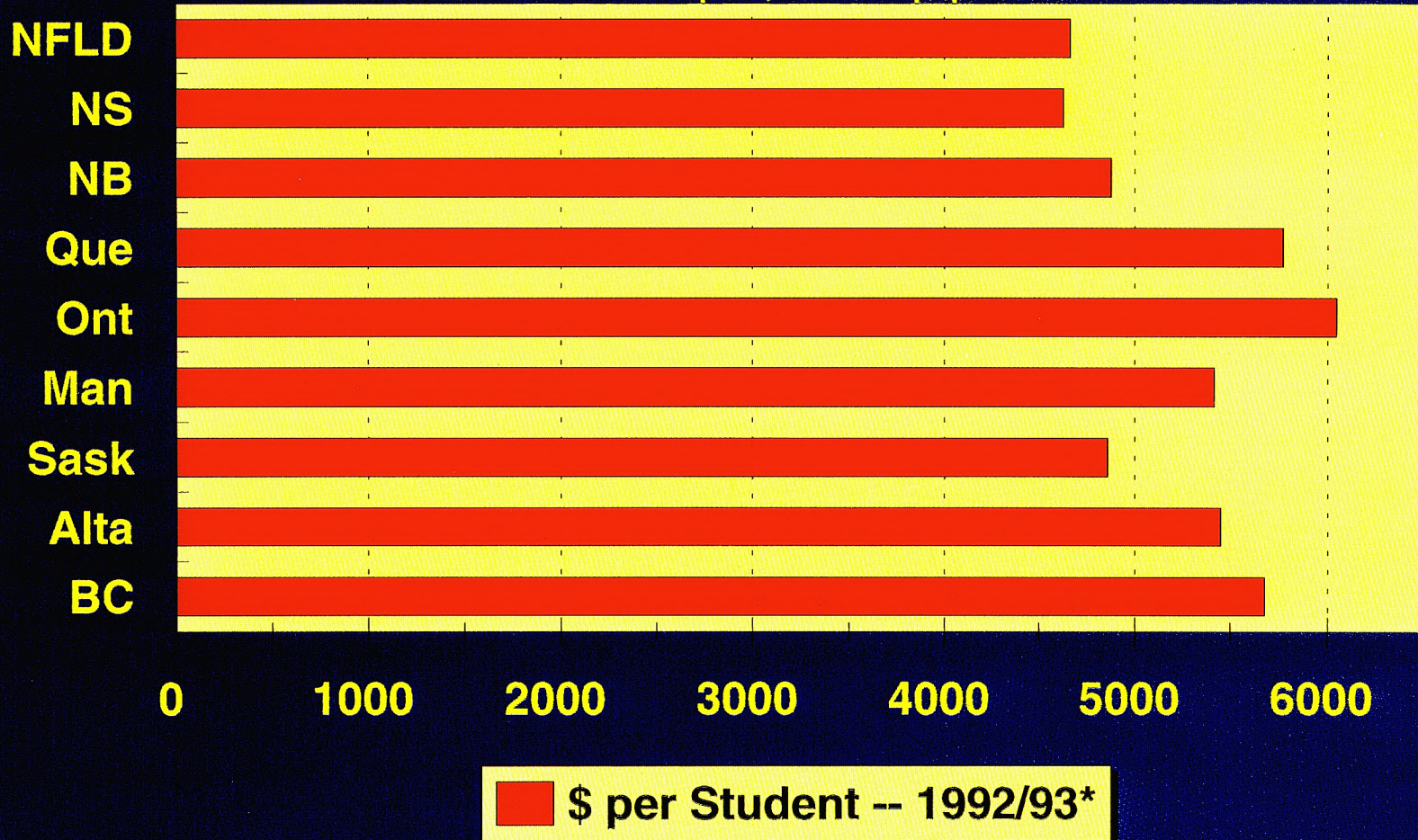
Excludes capital, minor eqip. & debt



Total Education Expenditures

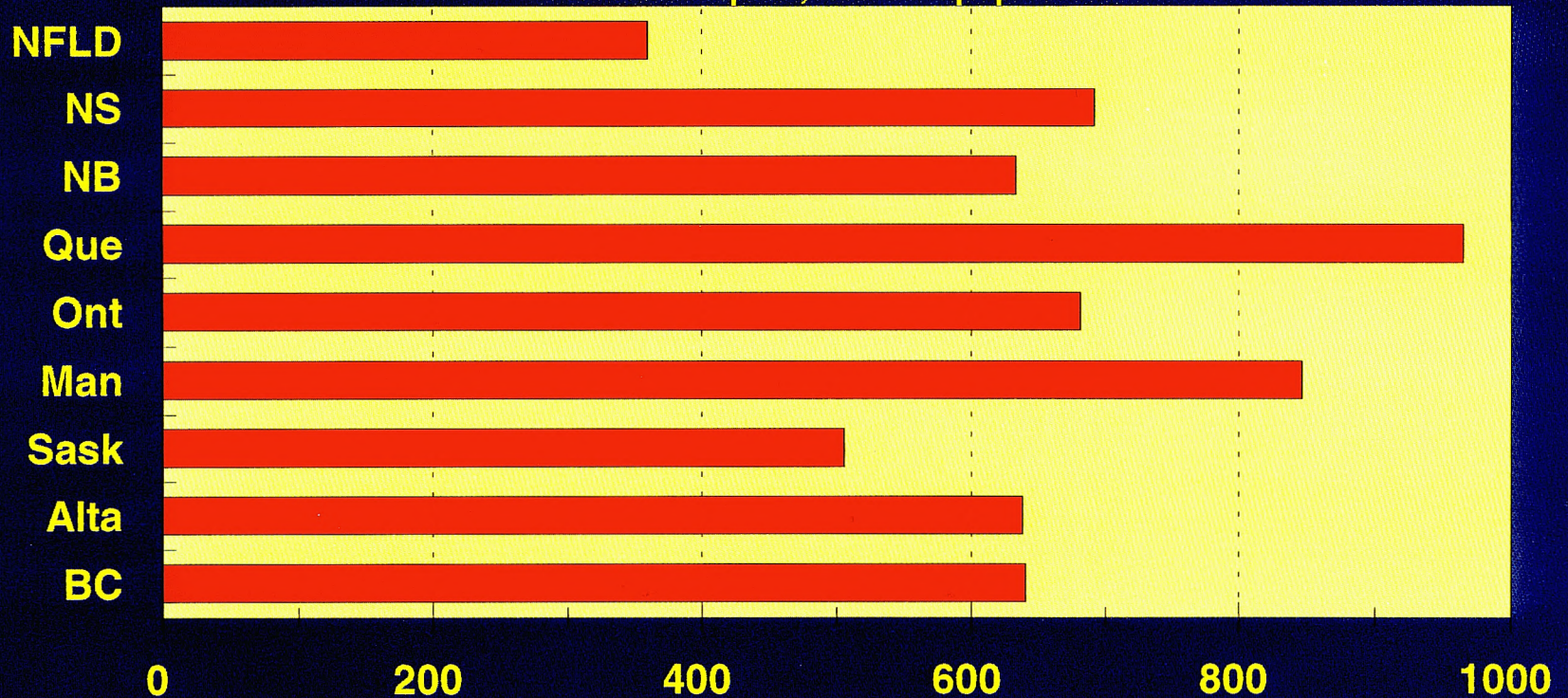
First, Second and Third Levels: 9 Prov

Excludes capital, minor equip. & debt



**Second and Third Level Education Exp.
"School & Min. of Ed. Level" - 9 Prov.**

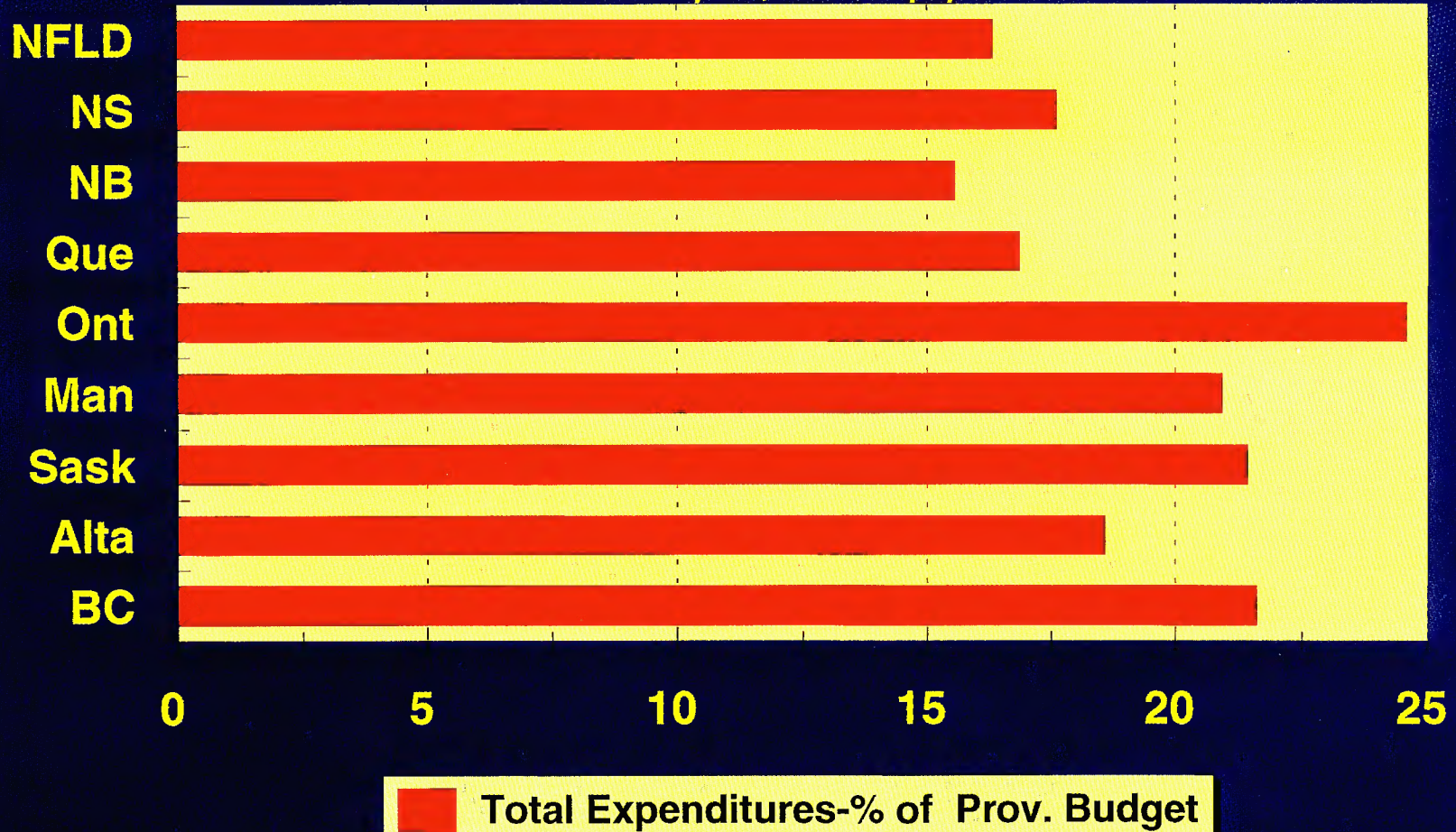
Excludes capital, minor equip. & debt



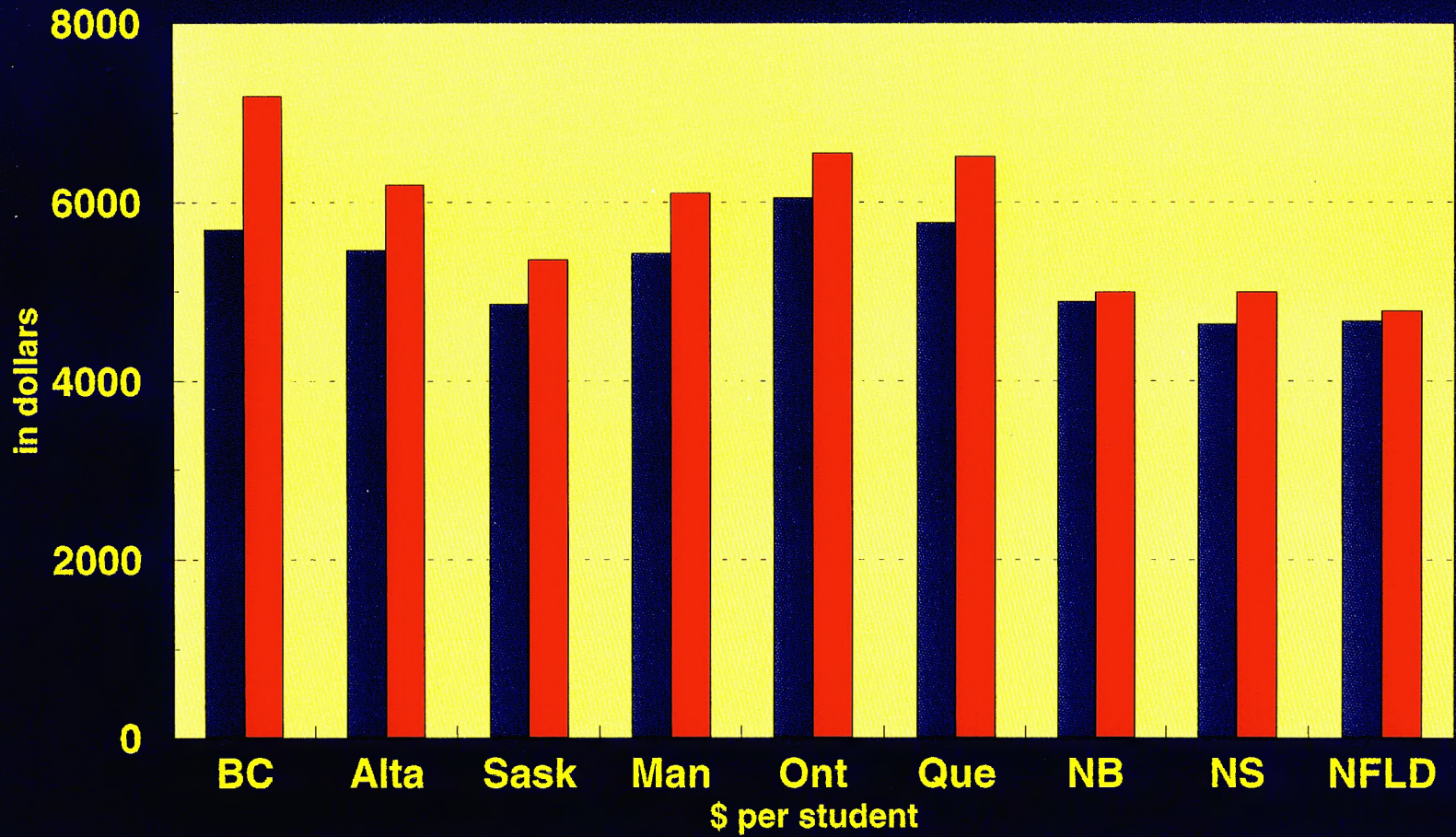
\$ per Student -- 1992/93*

Education Expenditures (prov + local) as a % of Provincial Budgets: 1992/93*

Includes capital, minor equip. & debt



**Total Educational Expenditures/Student
By Province: 1992/93***



excluding capital, minor equip. & debt
including capital, minor equip. & debt

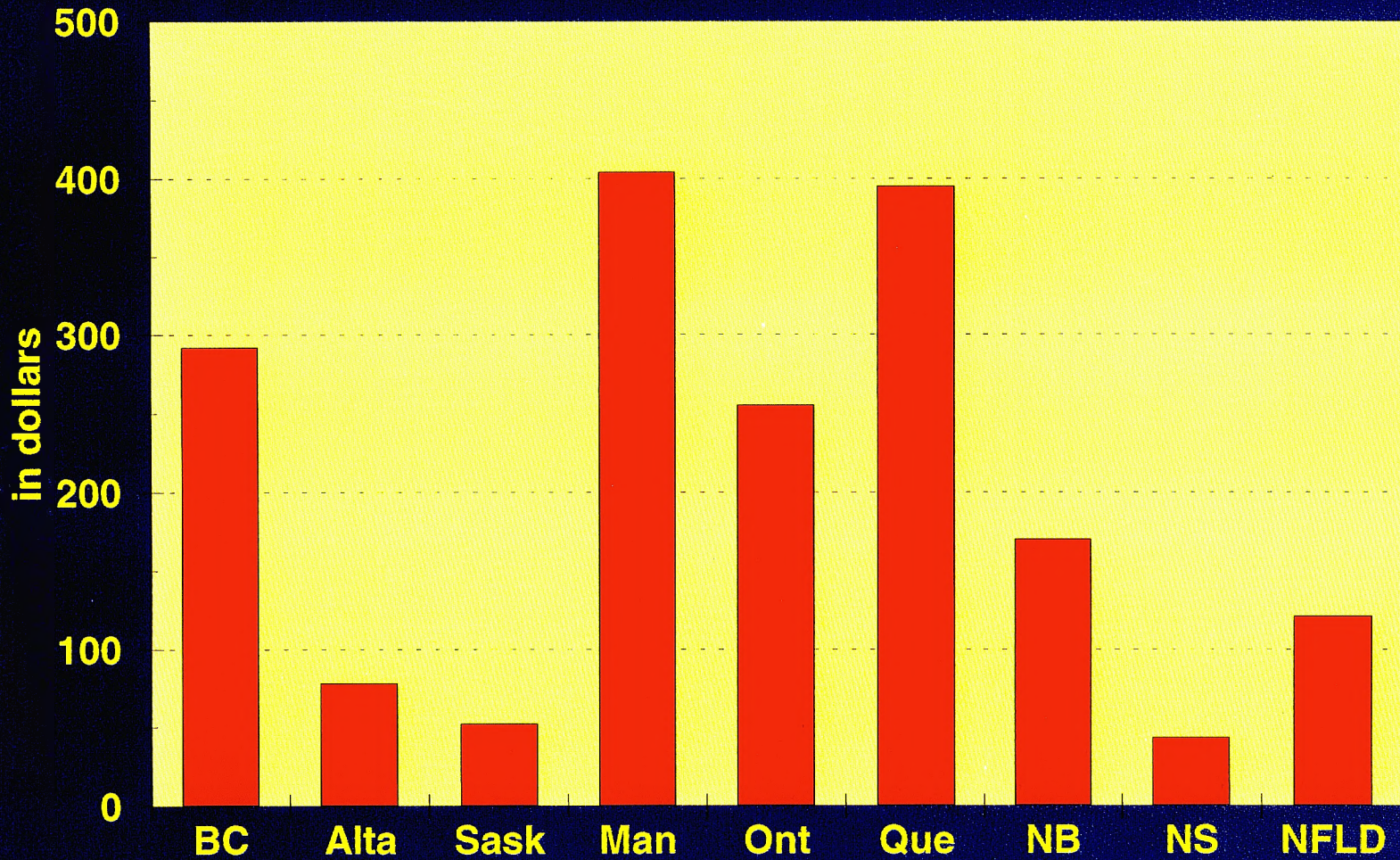
Graphs Seven to Eighteen

This next series of graphs shows chart of account comparisons of total educational expenditures by province.

- I All data is based on expenditures for the 1992/93 fiscal year with the exception of Ontario data which is based on the 1992 calendar year and Saskatchewan data based on the 1991/92 calendar year. Differing accounting practices and data availability account for these variations. Given the low inflation rates and corresponding minimal budgetary changes these variations do not materially alter the comparability of the data.

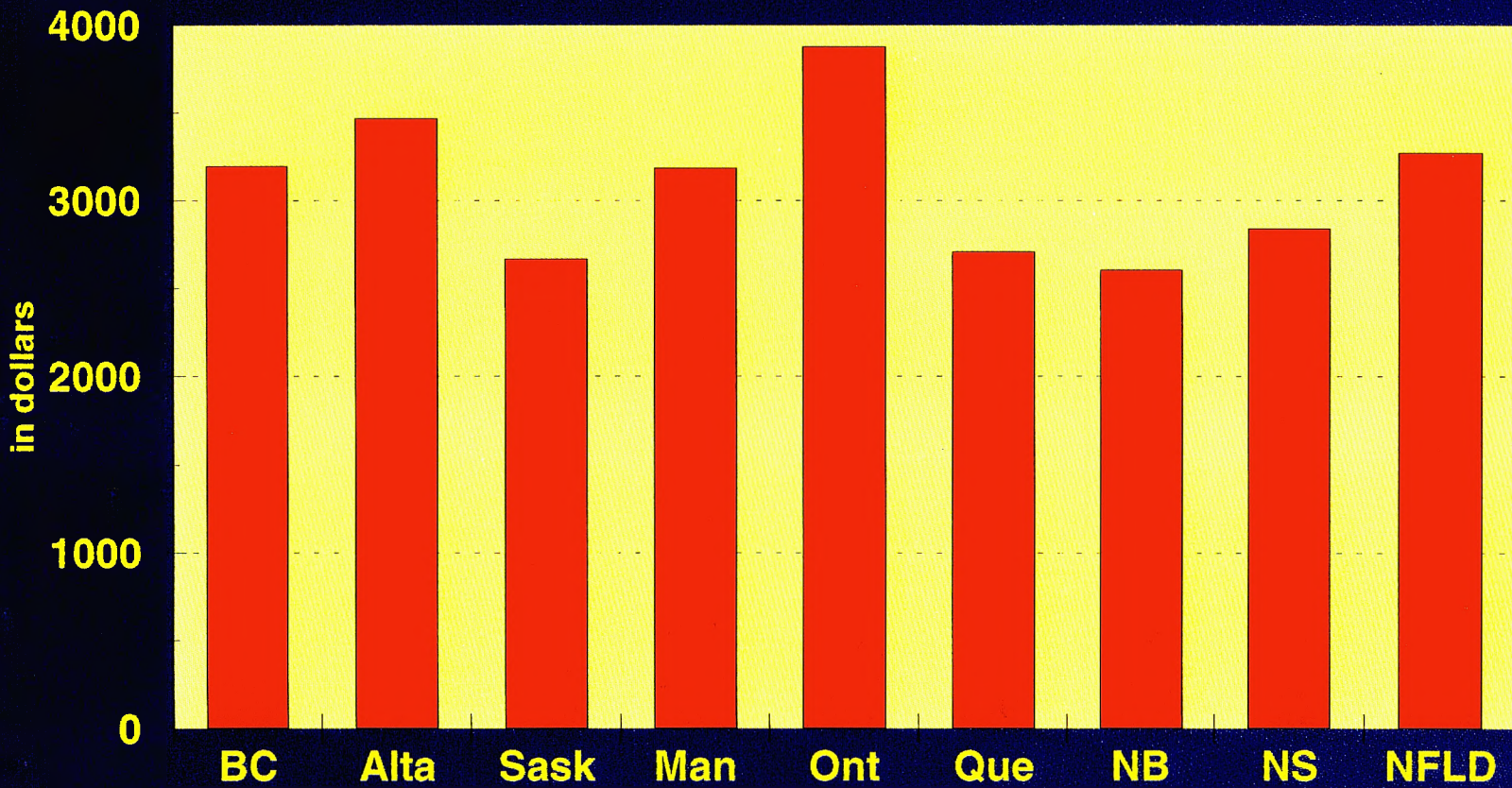
- I The following line items expenditures per student are graphed for each province:
 - Management
 - Instructional Salaries
 - Administration
 - Employee Benefits
 - Professional Services
 - Utilities and Communications
 - Transportation
 - Repairs and Maintenance
 - Rent, Dues and Taxes
 - Supplies and Textbooks
 - Capital
 - Debt Servicing

Comparison of Total Educational Expenditures by Province: 92/93*



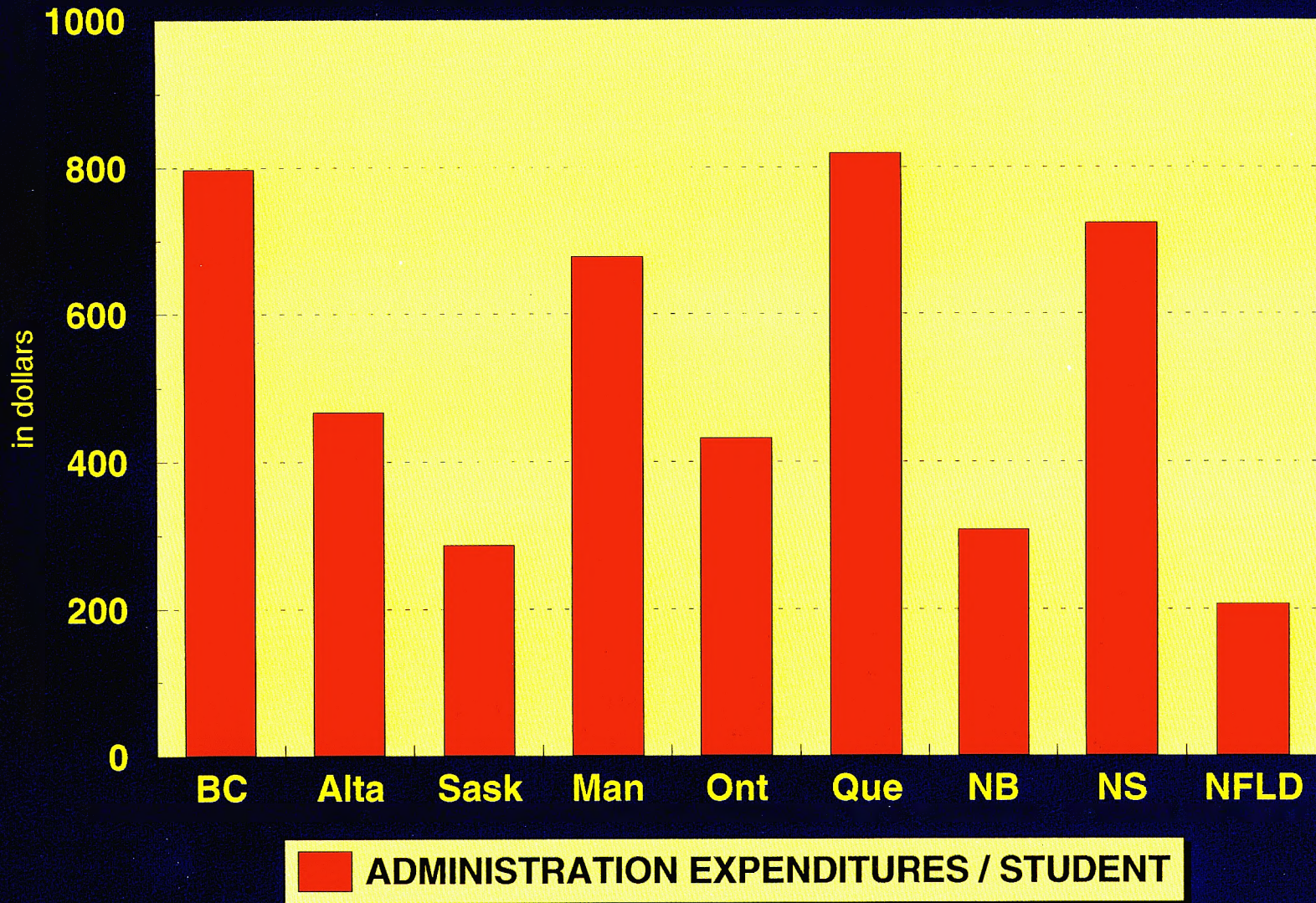
MANAGEMENT EXPENDITURES PER STUDENT

Comparison of Total Educational Expenditures by Province: 92/93*

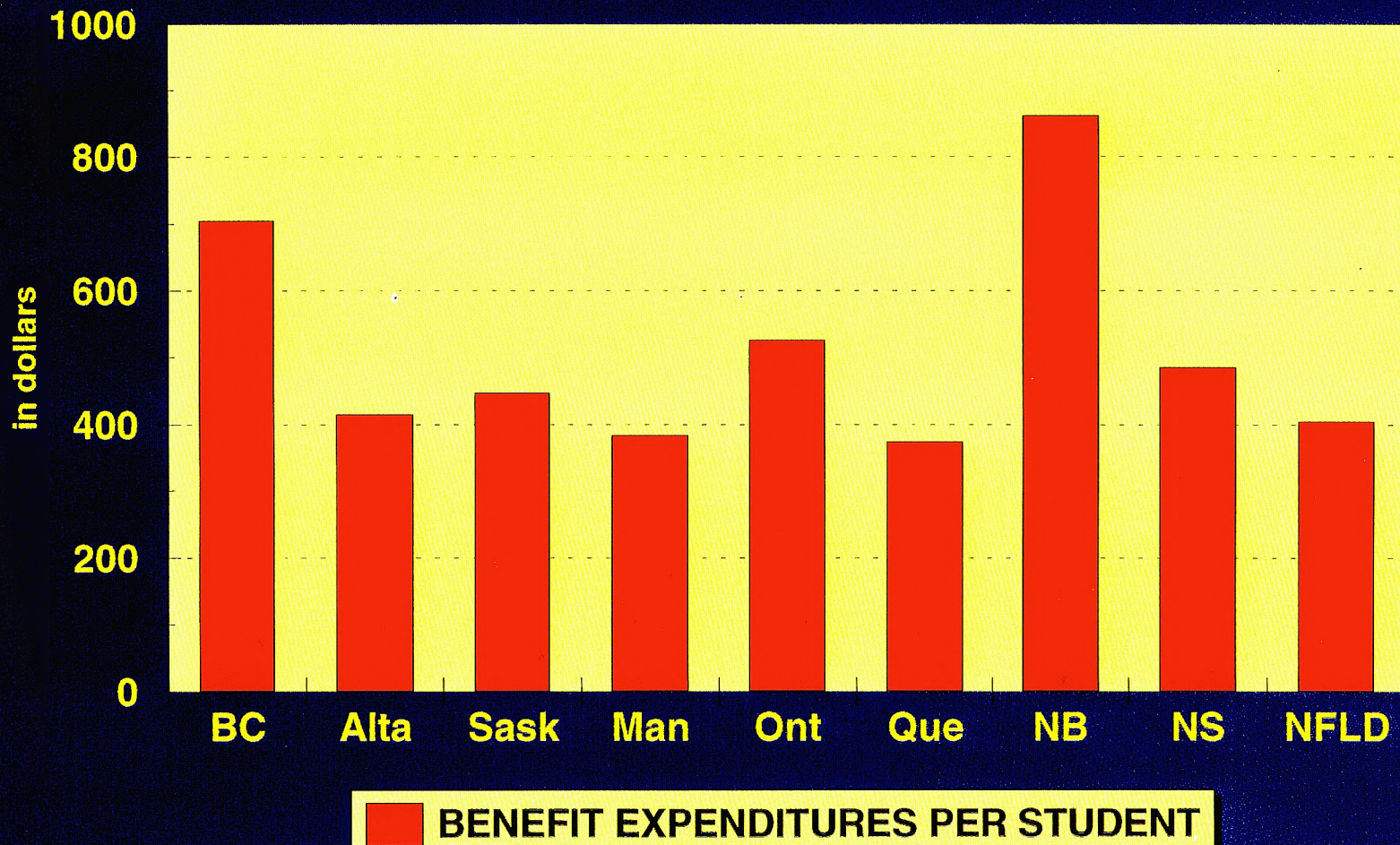


INSTRUCTIONAL EXPENDITURES PER STUDENT

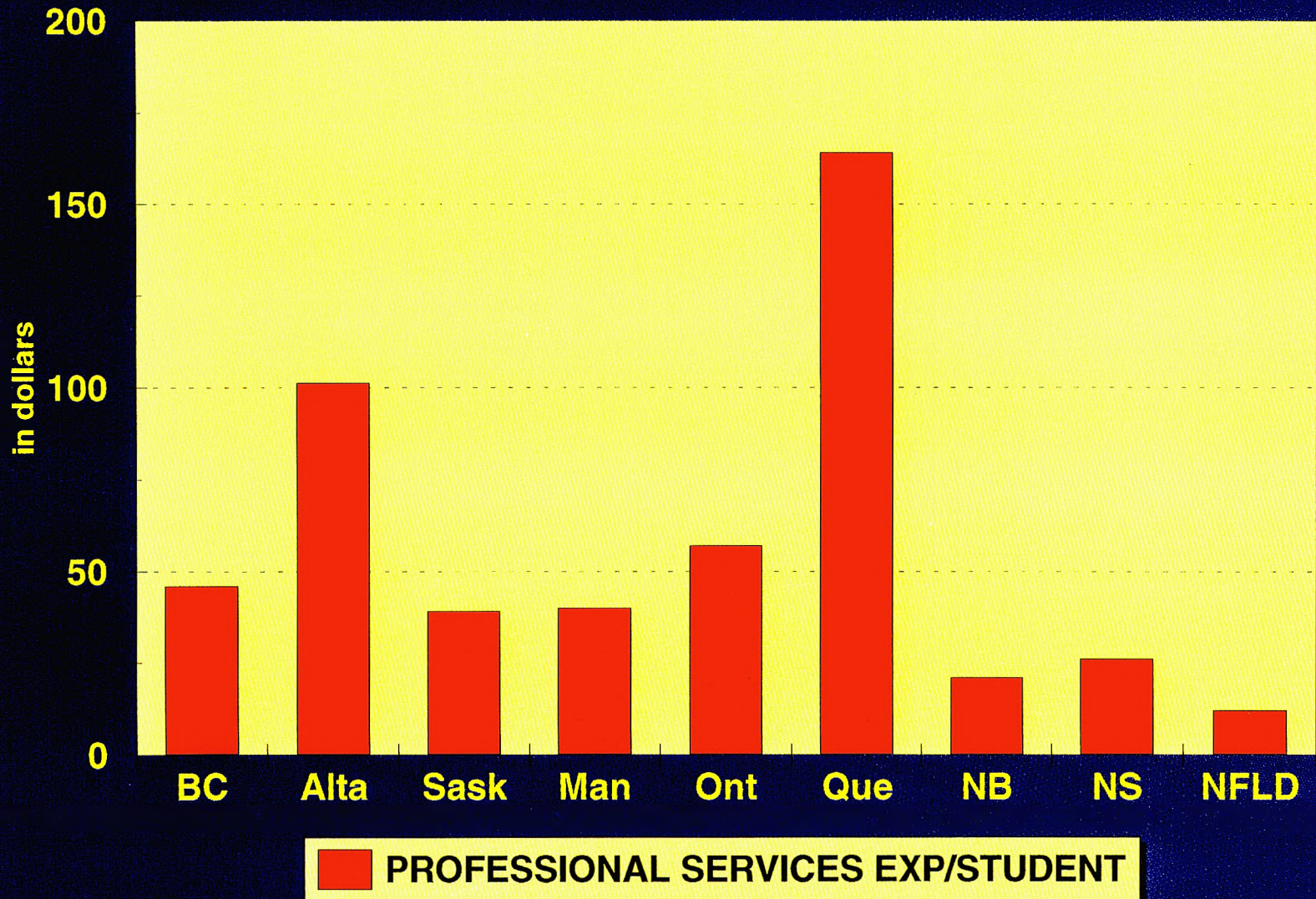
Comparison of Total Educational Expenditures by Province: 92/93*



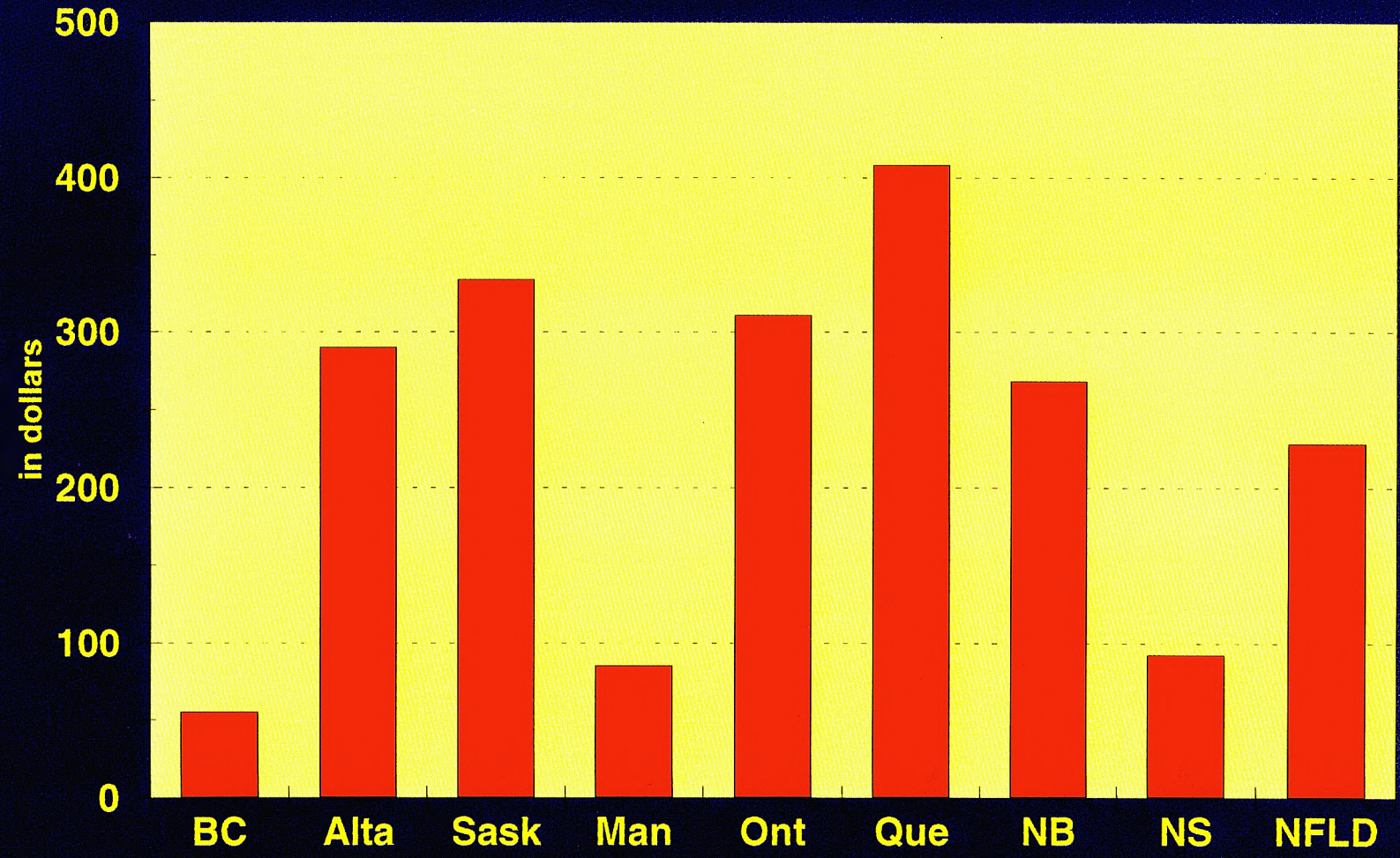
Comparison of Total Educational Expenditures by Province: 92/93*



Comparison of Total Educational Expenditures by Province: 92/93*

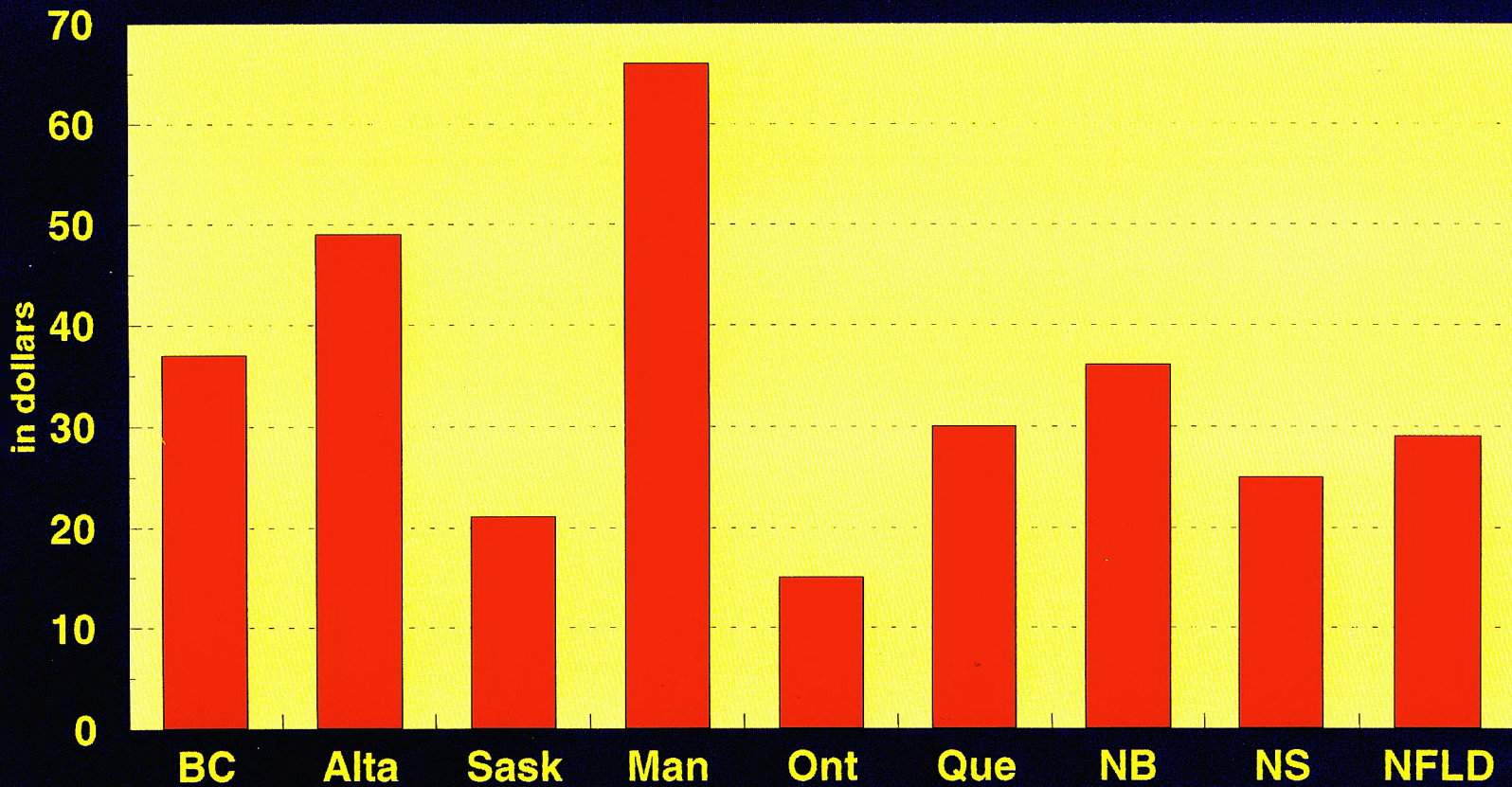


Comparison of Total Educational Expenditures by Province: 92/93*



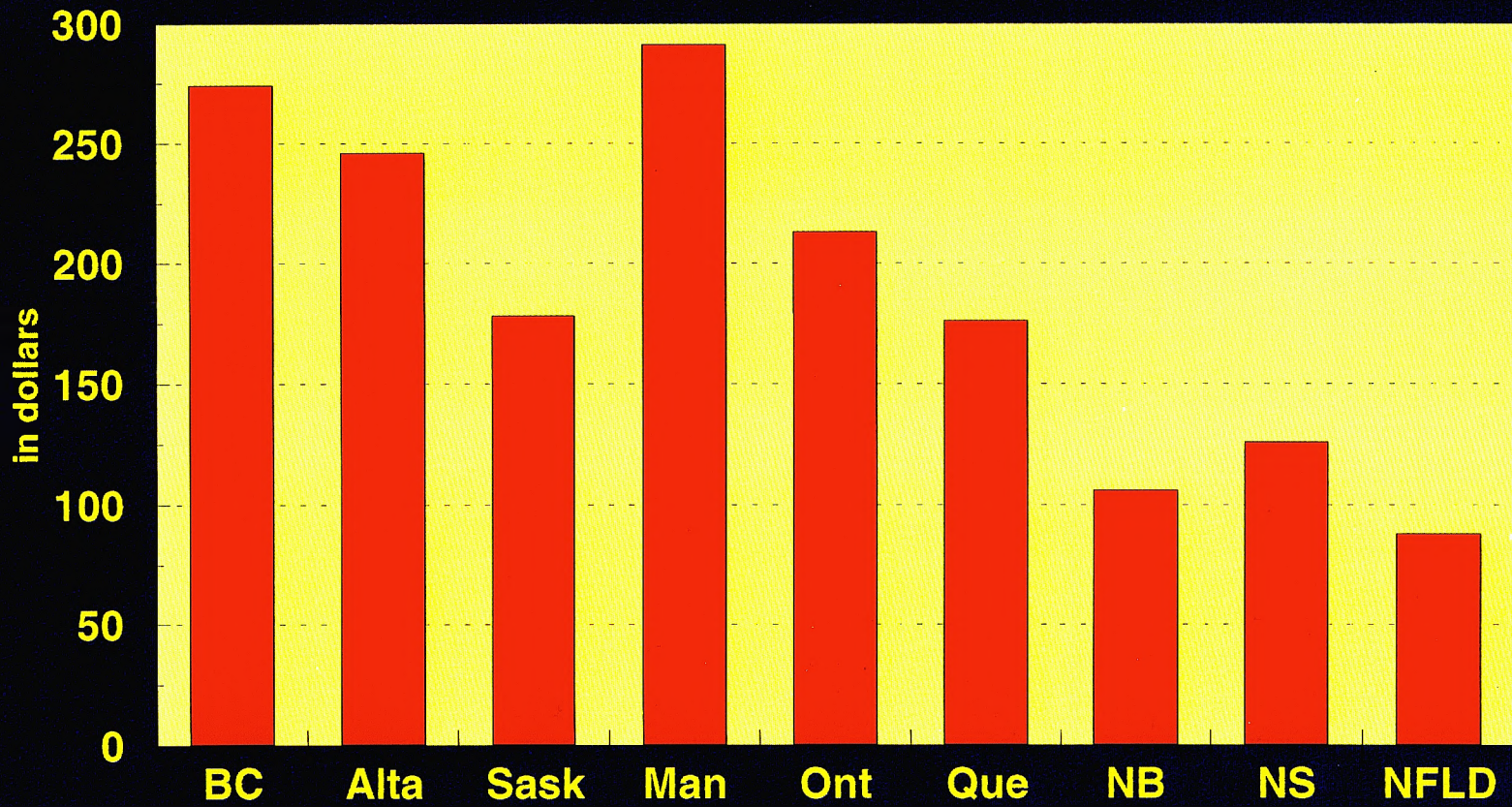
TRANSPORTATION EXPENDITURES/STUDENT

Comparison of Total Educational Expenditures by Province: 92/93*



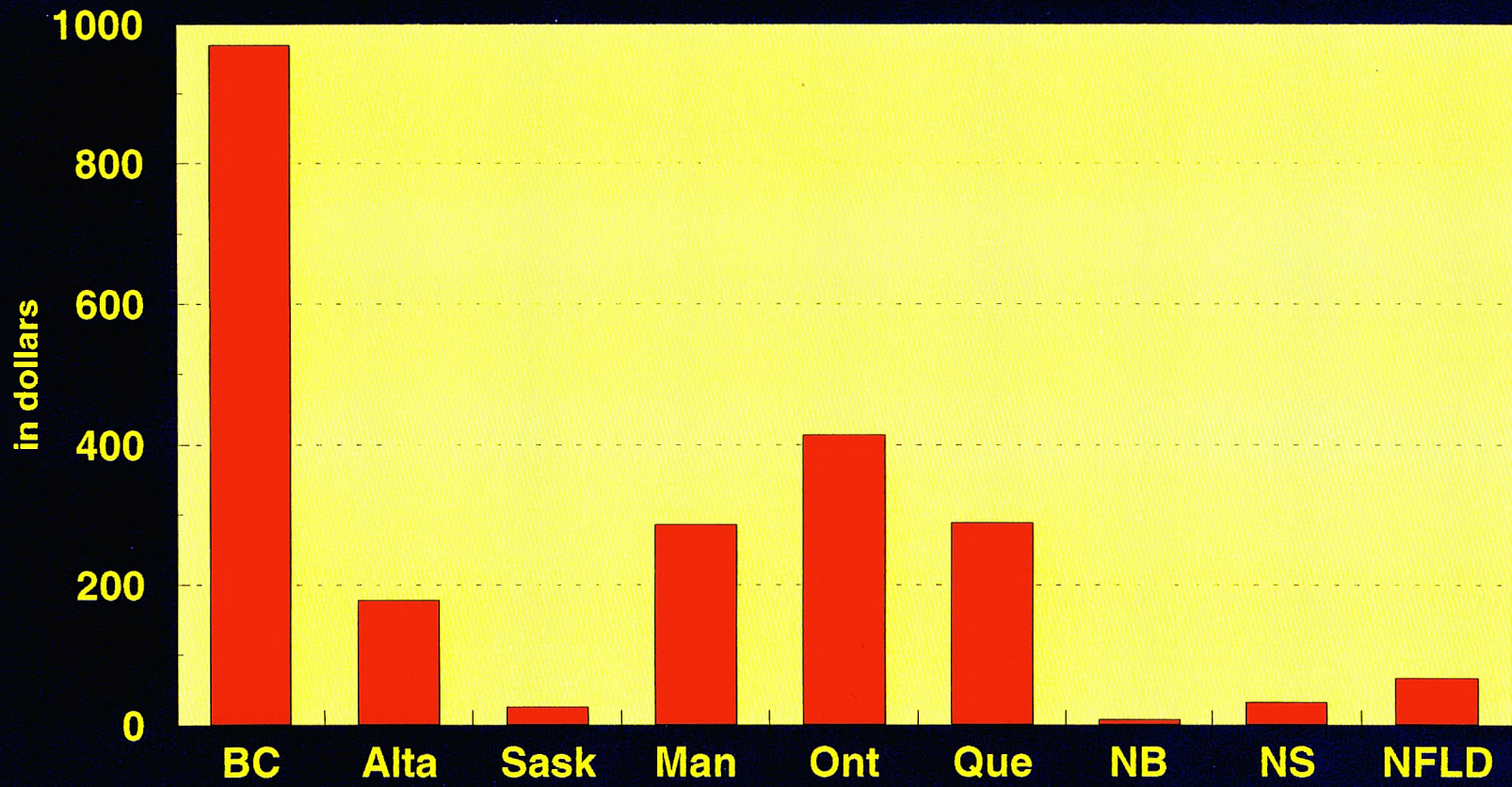
RENT, DUES, TAXES EXPENDITURES/STUDENT

Comparison of Total Educational Expenditures by Province: 92/93*



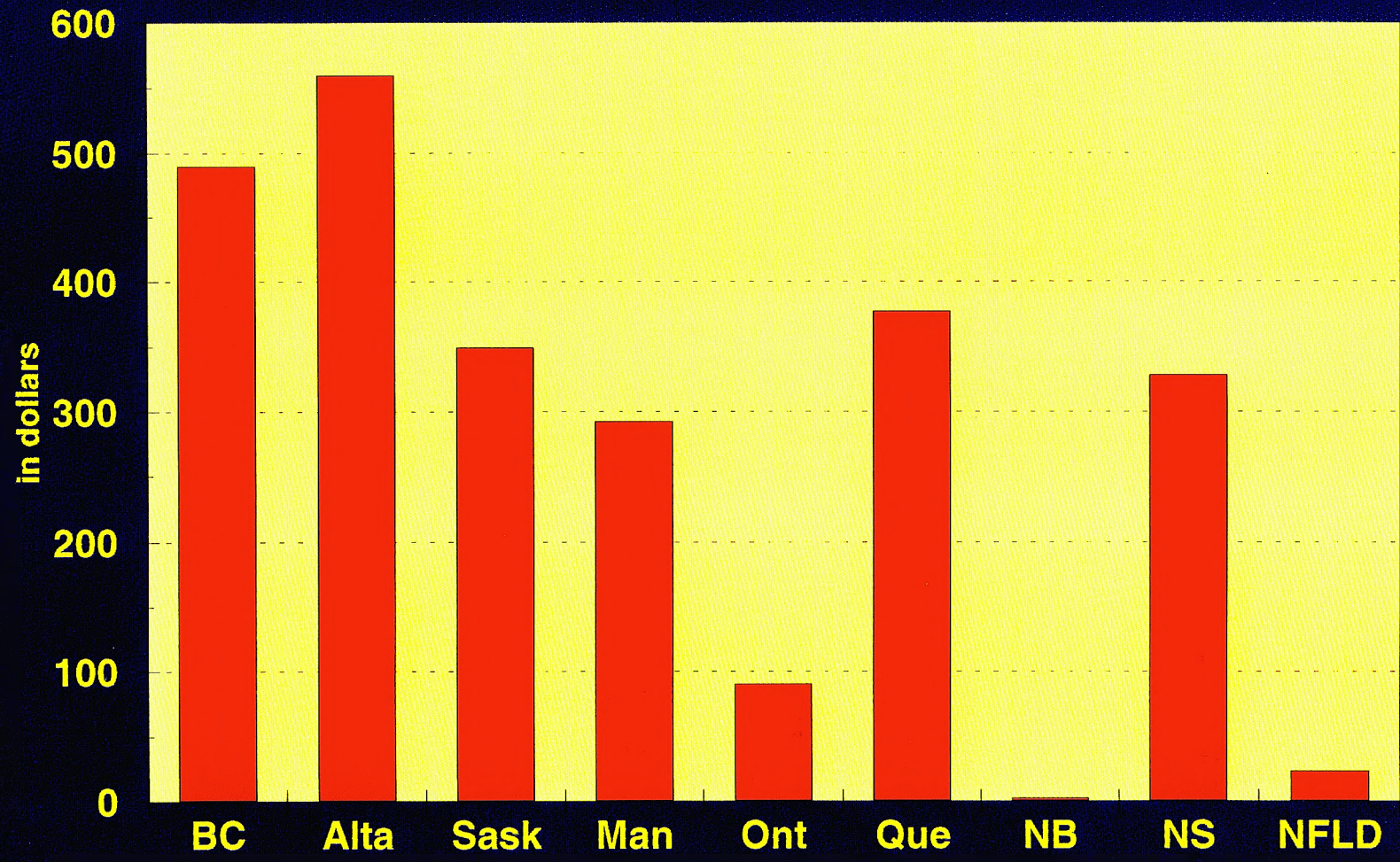
SUPPLIES & TEXTBOOKS: EXPEND/STUDENT

Comparison of Total Educational Expenditures by Province: 92/93*



CAPITAL EXPENDITURES PER STUDENT

Comparison of Total Educational Expenditures per Student: 92/93*



DEBT EXPENDITURES/STUDENT

Graphs Nineteen to Twenty-seven

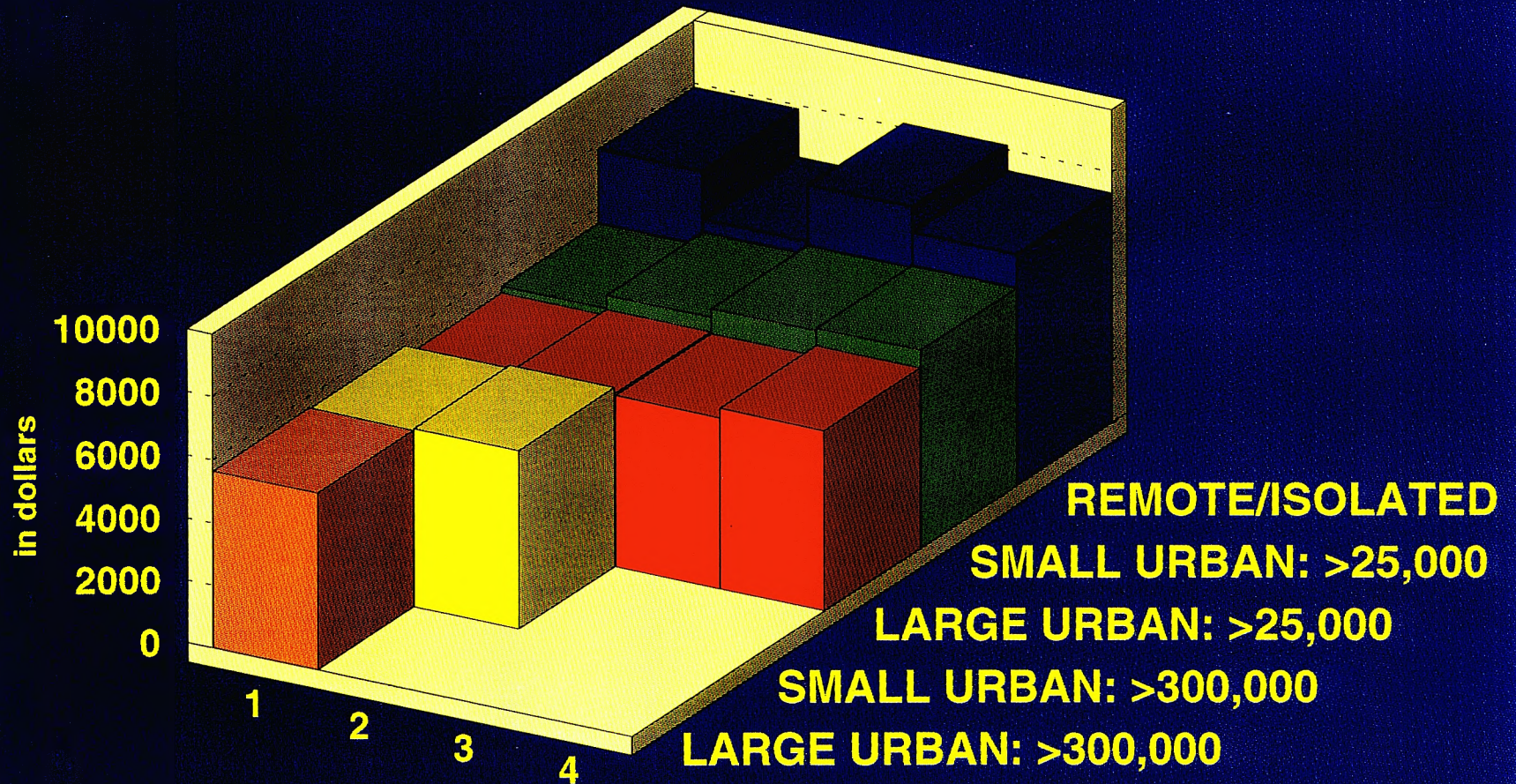
This last series of nine graphs provides an analysis of school board expenditures per student by community size and size of student population.

I *Data was compiled for five types of school boards:*

large schools in urban districts	> 300,000 people
small schools in urban districts	> 300,000 people
large schools in urban districts	> 25,000 people
small schools in urban districts	> 25,000 people
remote or isolated districts	< 25,000 people

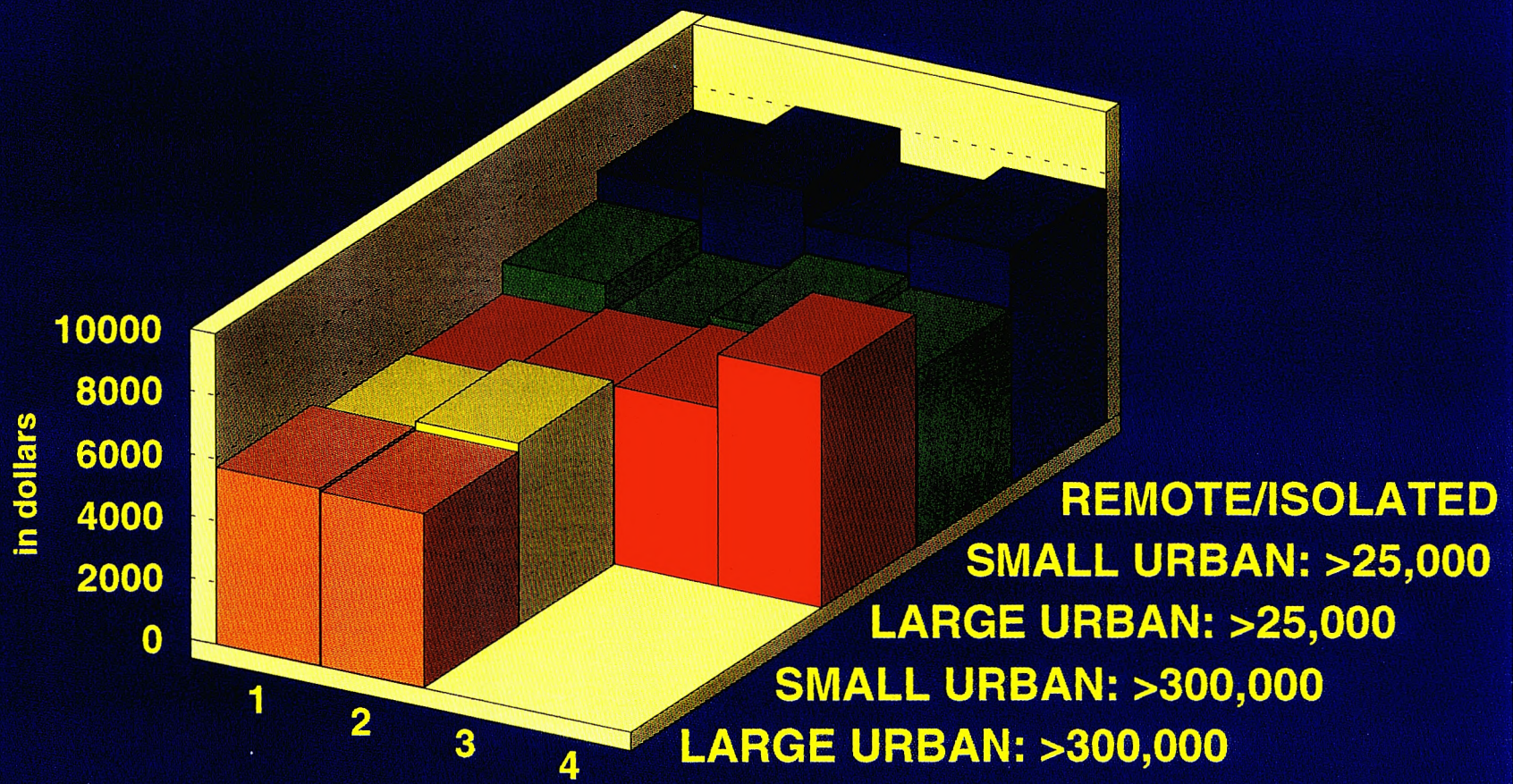
- I The definitions of large and small schools vary from province to province and are based on judgements regarding the relative size of student populations. As a rule of thumb, larger schools have two to three times the student population of smaller schools.
 - I This information is most useful when used to compare school boards within a province, as opposed to comparing school board expenditures in two or more provinces.
 - I Although a complete data set was unavailable for each province it is clear that education in remote and isolated communities can be considerably more expensive.
-

**School Board Expenditures: BC
Per Student/Year by Board Type: 92/93**

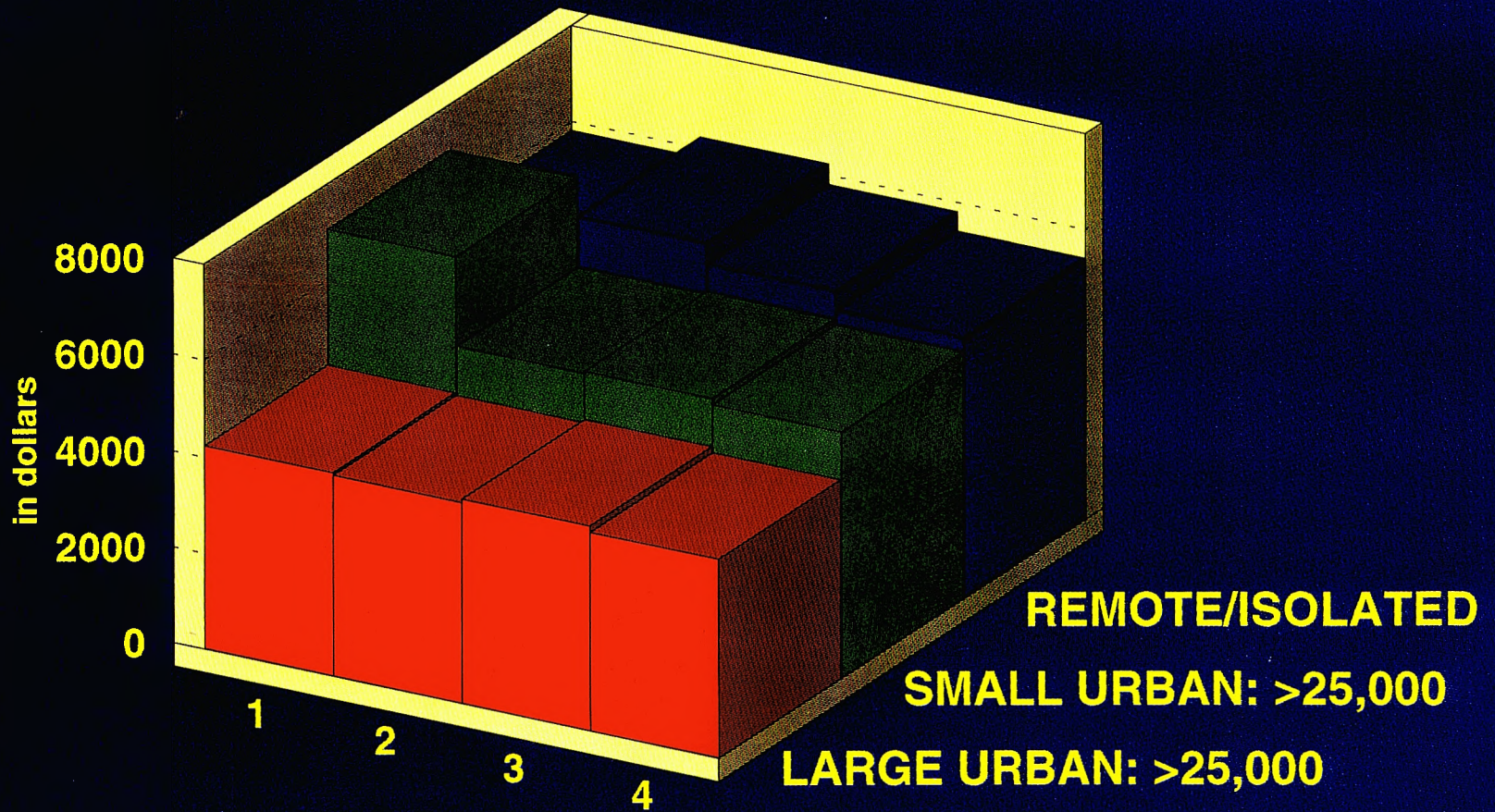


note: numbers 1-4 refer to the sample numbers

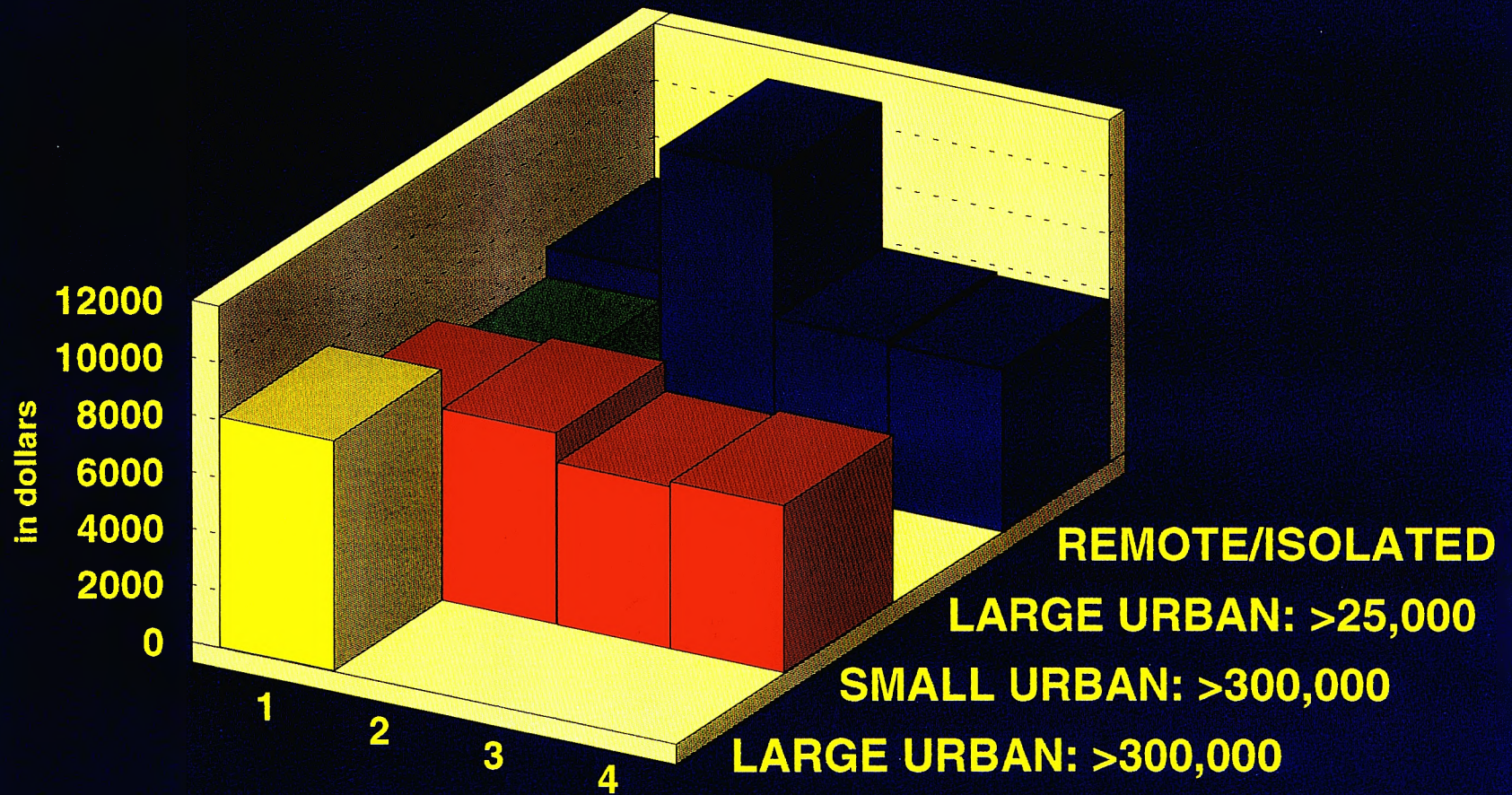
**School Board Expenditures: Alberta
Per Student/Year by Board Type: 92/93**



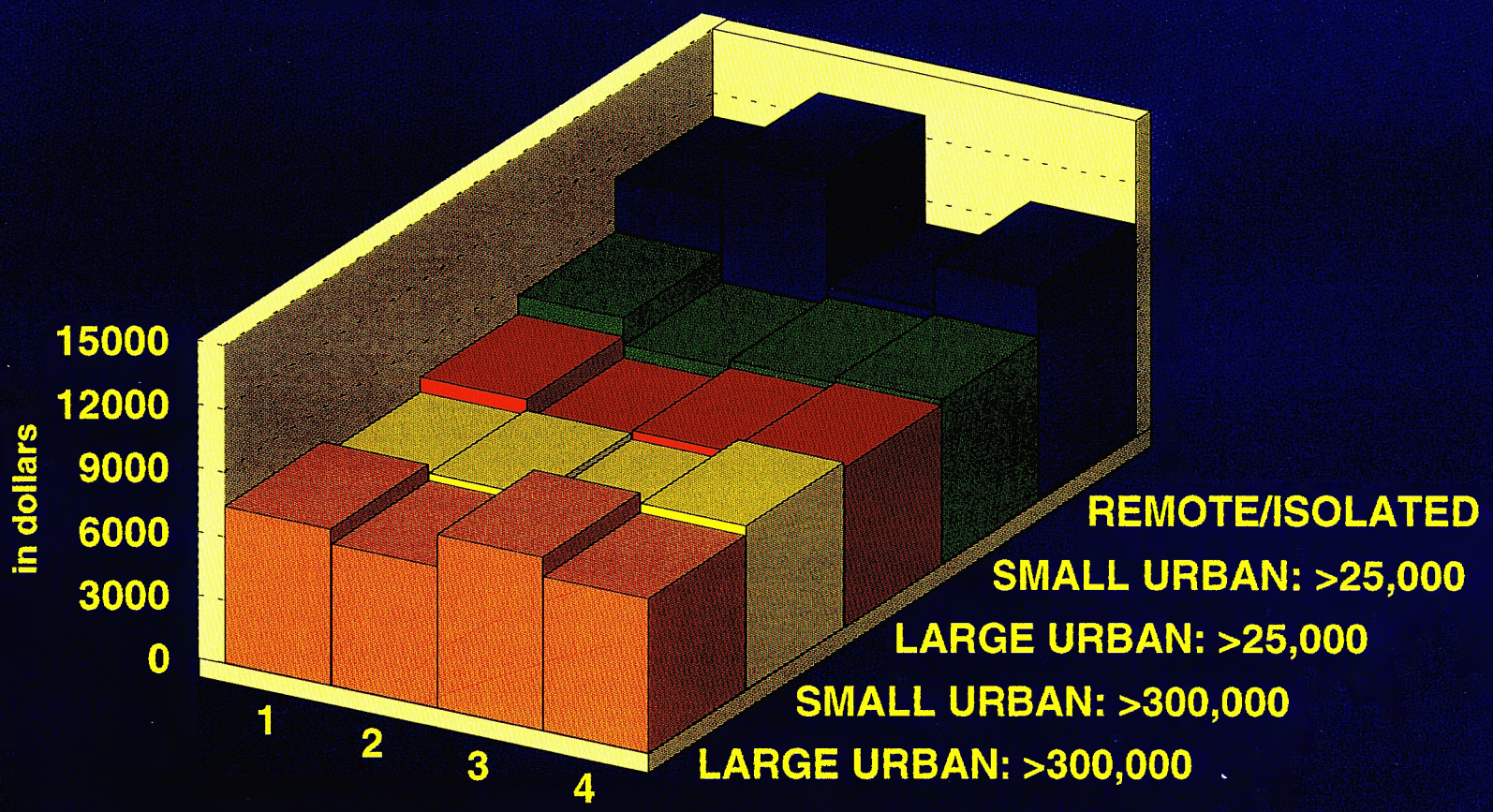
**School Board Expenditures: Sask
Per Student/Year by Board Type: 91/92**



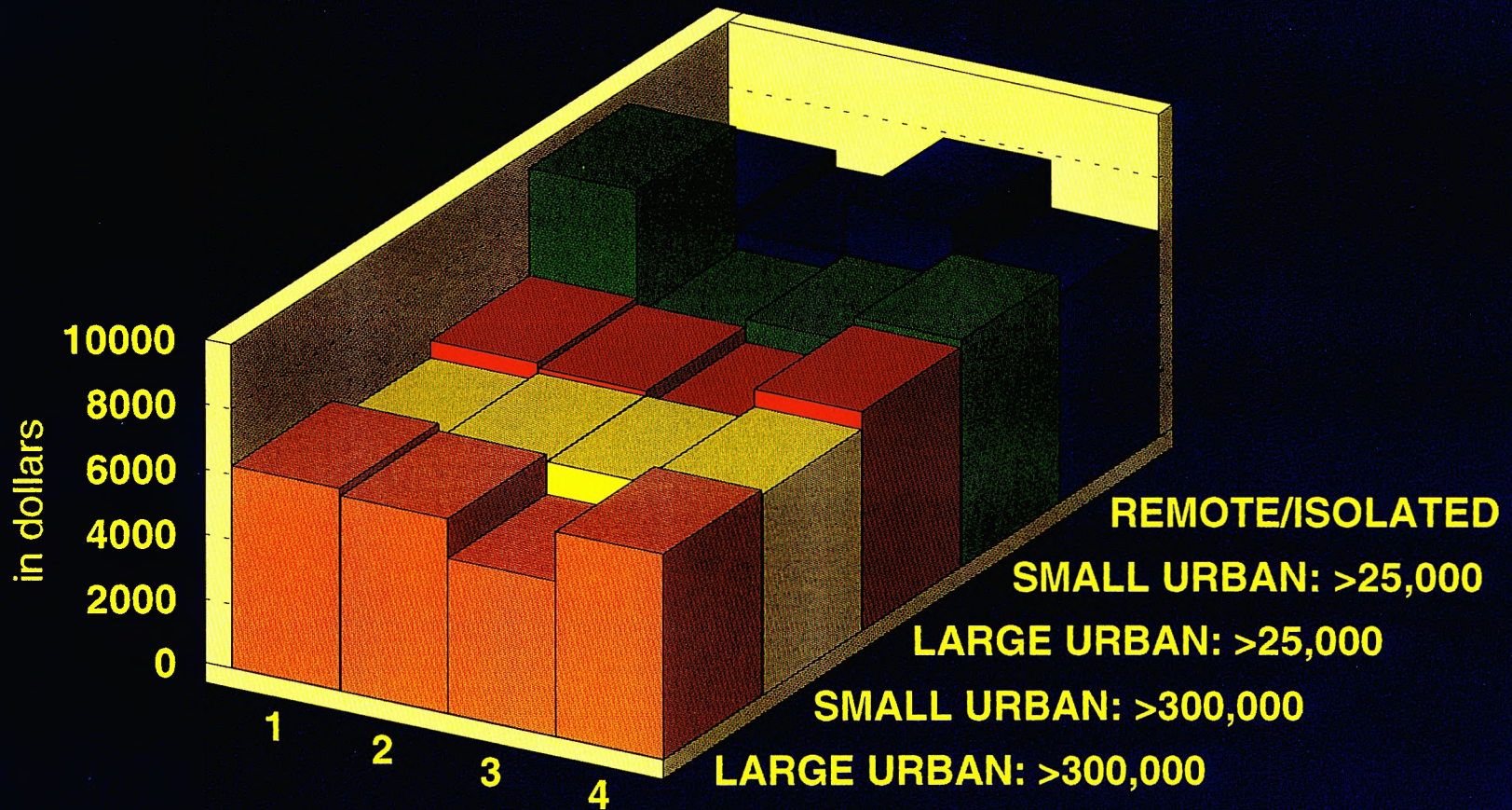
**School Board Expenditures: Manitoba
Per Student/Year by Board Type: 92/93**



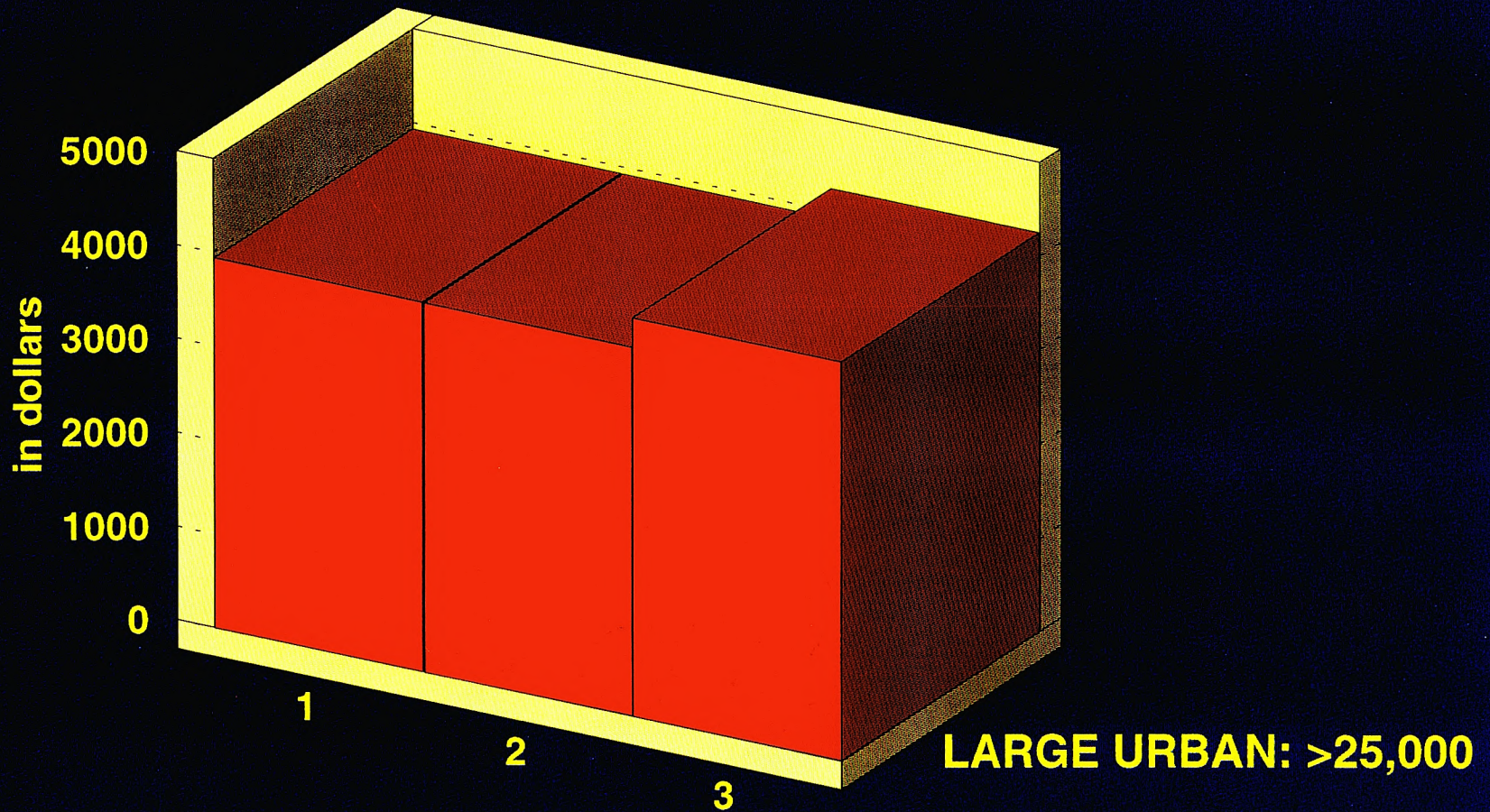
**School Board Expenditures: Ontario
Per Student/Year by Board Type: 1992**



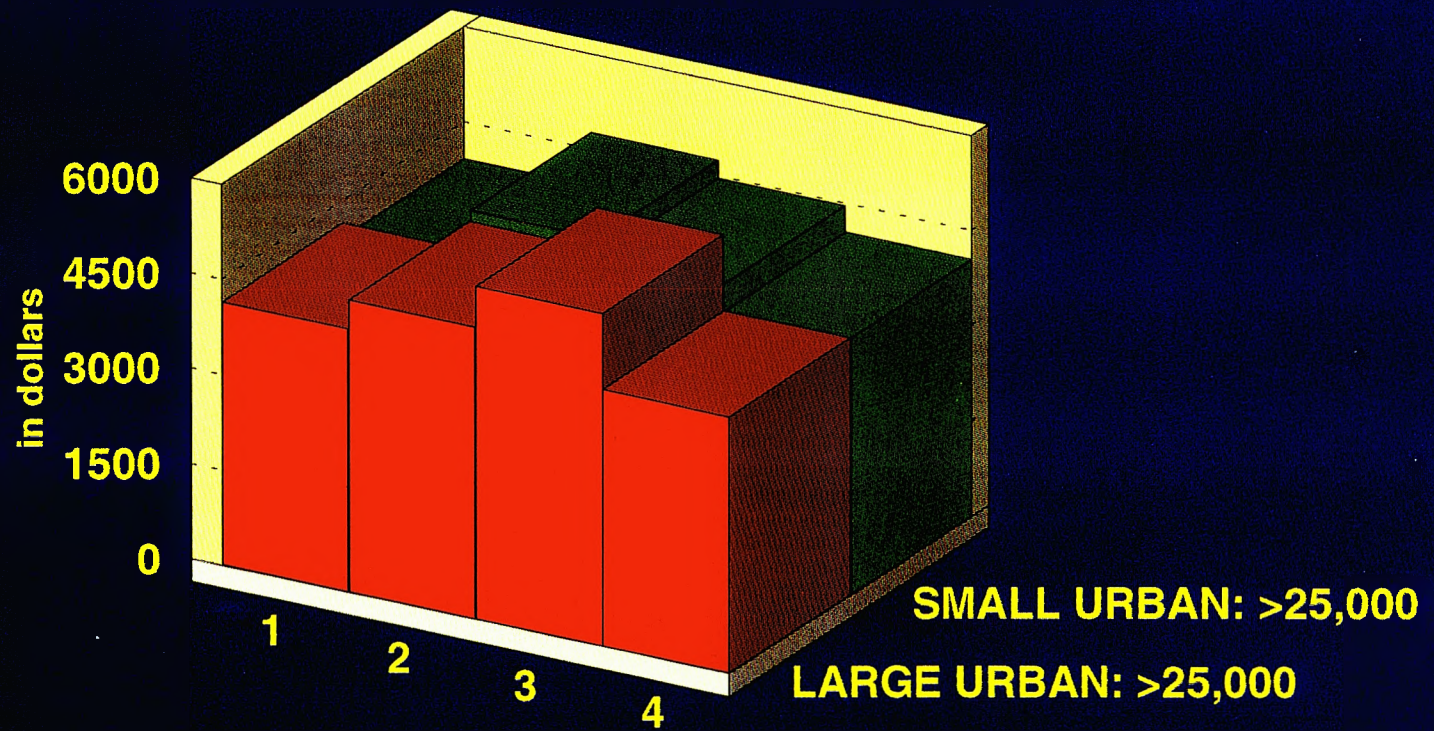
**School Board Expenditures: Quebec
Per Student/Year by Board Type: 92/93**



**School Board Expenditures: NB
Per Student/Year by Board Type: 1992**



**School Board Expenditures: Nova Scotia
Per Student/Year by Board Type: 92/93**



**School Board Expenditures: Nfld
Per Student/Year by Board Type: 92/93**

