

Appendix B:

Illustrative Examples of Attrition Protection Scenarios

Scenario 1. Actual Attrition is Higher Than Board Forecast

This example describes the case in which actual attrition comes in higher than the board's forecast:

	PLANNED	ACTUAL	CHANGE
ELIGIBLE ATTRITION FTE	Estimated Eligible Attrition 2019-20	Actual Eligible Attrition 2019-20	Actual - Estimated 2019-20
Total Eligible Attrition	77.0	95.0	18.0

Scenario 1 - Base Attrition Protection Funding for 2019-20 (Item 5 in Appendix A)

The tables below provide an illustrative example of how the attrition protection funding would be calculated. The ministry intends to have the type of information in these tables reflected and calculated through EFIS.

	PLANNED	ACTUAL	CHANGE
(A) Funded Classroom Teacher FTE in 2018-19	3,800.0	3,800.0	-
(B) Eligible Attrition	77.0	95.0	18.0
(C) Reduction due to Enrolment Change	2.0	2.0	-
Protected FTE for 2019-20 (A-B-C)	3,721.0	3,703.0	(18.0)
(D) Funded Classroom Teacher FTE in 2019-20 before Attrition Protection	3,700.0	3,700.0	-
(E) Attrition Protection FTE [Max(A-B-C-D, 0)]	21.0	3.0	(18.0)
(F) Funded Average Teacher Salary with Benefits*	\$100,000	\$100,000	\$100,000
(G) Base Attrition Protection Funding (E x F)	\$2,100,000	\$300,000	\$(1,800,000)

* Illustrative only. Funded average will vary by board and panel reflecting boards average teacher qualifications and experience factor

Scenario 1 - STEM/Specialized Programming Exemption (Item 6 in Appendix A)

	PLANNED	ACTUAL	CHANGE
(H) Attrition Protection: 5% STEM / Specialized Programming Exemption [0.05 x G]	\$105,000	\$15,000	\$(90,000)

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Scenario 1 – Projection Variance Protection (Item 7 in Appendix A)

	PLANNED	ACTUAL	CHANGE
(I) Protected forecast attrition threshold FTE: Historical and demographic information suggested 90 FTE could be expected (this number will be subject to ministry confirmation)	90.0	90.0	90.0
(J) Additional protection provided by ministry to address projection risk [50% x Max(B-I,0)] FTE <i>(Applies only when actual attrition is known)</i>		2.5	2.5
(K) Additional attrition offset funding to address projection risk (J x F)	-	\$250,000	\$250,000

Scenario 1 – Total Attrition Protection

	PLANNED	ACTUAL	CHANGE
(L) Total attrition protection funding (G + H + K)	\$2,205,000	\$565,000	\$(1,640,000)
(M) Total attrition protection FTE funded through base and forecast protection (E + J)	21.0	5.5	(15.5)

Scenario 1 – Summary

- Board receives funding for fewer FTE than was planned and sees a loss in attrition protection funding even after the variance protection is provided.
- Board also has fewer FTE than was planned due to the increase in attrition.
- Board would face an expense pressure if some of this extra attrition needed to be replaced and could not be managed through class organization changes.

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Scenario 2. Actual Attrition is Lower Than Board Forecast

This example describes the case in which actual attrition comes in lower than the board's forecast:

	PLANNED	ACTUAL	CHANGE
ELIGIBLE ATTRITION FTE	Estimated Eligible Attrition 2019-20	Actual Eligible Attrition 2019-20	Actual - Estimated 2019-20
Total Eligible Attrition	77.0	60.0	(17.0)

*Note: It is recommended that boards forecast and track the above line items individually.

Scenario 2 - Base Attrition Protection Funding for 2019-20 (Item 5 in Appendix A)

The tables below provide an illustrative example of how the attrition protection funding would be calculated. The ministry intends to have the type of information in these tables reflected and calculated through EFIS.

(A) Funded Classroom Teacher FTE in 2018-19	3,800.0	3,800.0	-
(B) Eligible Attrition	77.0	60.0	(17.0)
(C) Reduction due to Enrolment Change	2.0	2.0	-
Protected FTE for 2019-20 (A-B-C)	3,721.0	3,738.0	17.0
(D) Funded Classroom Teacher FTE in 2019-20 before Attrition Protection	3,700.0	3,700.0	-
(E) Attrition Protection FTE [Max(A-B-C-D, 0)]	21.0	38.0	17.0
(F) Funded Average Teacher Salary with Benefits*	\$100,000	\$100,000	\$100,000
(G) Base Attrition Protection Funding (E x F)	\$2,100,000	\$3,800,000	\$1,700,000

* Illustrative only. Funded average will vary by board and panel reflecting boards average teacher qualifications and experience factors.

Scenario 2 - STEM/Specialized Programming Exemption (Item 6 in Appendix A)

(H) Attrition Protection: 5% STEM / Specialized Programming Exemption [0.05 x G]	\$105,000	\$190,000	\$85,000
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Scenario 2 – Projection Variance Protection (Item 7 in Appendix A)

(I) Protected forecast attrition threshold FTE: Historical and demographic information suggested 90 FTE could be expected (this number will be subject to ministry confirmation)	90.0	90.0	90.0
(J) Additional protection provided by ministry to address projection risk [50% x Max(B-I,0)] FTE (Applies only when actual attrition is known)		-	-
(K) Additional attrition offset funding to address projection risk (J x F)	-	-	-

Scenario 2 – Total Attrition Protection

(L) Total attrition protection funding (G + H + K)	\$2,205,000	\$3,990,000	\$1,785,000
(M) Total attrition protection FTE funded through base and forecast protection (E + J)	21.0	38.0	17.0

Scenario 2 – Summary

- Board receives funding for more FTE than was planned and sees an increase in attrition protection funding.
- Board has more FTE than was planned due to the lower attrition but this is funded through the increase in attrition protection funding.
- Potential board pressure is mitigated by additional funding.

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Illustrative Examples of Attrition Protection Scenarios

2019-20 Planning Teacher Staffing Complement (*Item 4 in Appendix A*)

Scenario 1. Actual Attrition is Higher Than Board Forecast

	FTE			Funded
	Board Forecast	Actual	Change [Board Forecast – Actual]	Change [Board Forecast – Actual]
Estimated teacher complement for 2019-20	4,200.0	4,200.0	-	
Eligible Attrition	77.0	95.0	18.0	
Reduction due to enrolment change	2.0	2.0	-	
On the ground teacher staffing complement	4,121.0	4,103.0	(18.0)	(1,640,000.0)

Board has 18 fewer FTE on the ground at the start of the school year than forecast (4,103 instead of 4,121). As a result, it may need to hire temporary teachers from the board budget at the last moment in order to staff classes if classes cannot be re-organized. Total attrition protection funding is \$0.6 million (\$1.64 million less than forecast).

Scenario 2. Actual Attrition is Lower Than Board Forecast

	FTE			Funded
	Board Forecast	Actual	Change [Board Forecast – Actual]	Change [Board Forecast – Actual]
Estimated teacher complement for 2019-20	4,200.0	4,200.0	-	
Eligible Attrition	77.0	60.0	(17.0)	
Reduction due to enrolment change	2.0	2.0	-	
On the ground teacher staffing complement	4,121.0	4,138.0	17.0	1,785,000.0

Board has 17 more FTE on the ground at the start of the school year than forecast (4,138 instead of 4,121). It has sufficient teachers to support class organization, and no temporary teachers are required to be hired at the last moment. Total attrition protection funding is about \$4 million (\$1.8 million more than forecast).