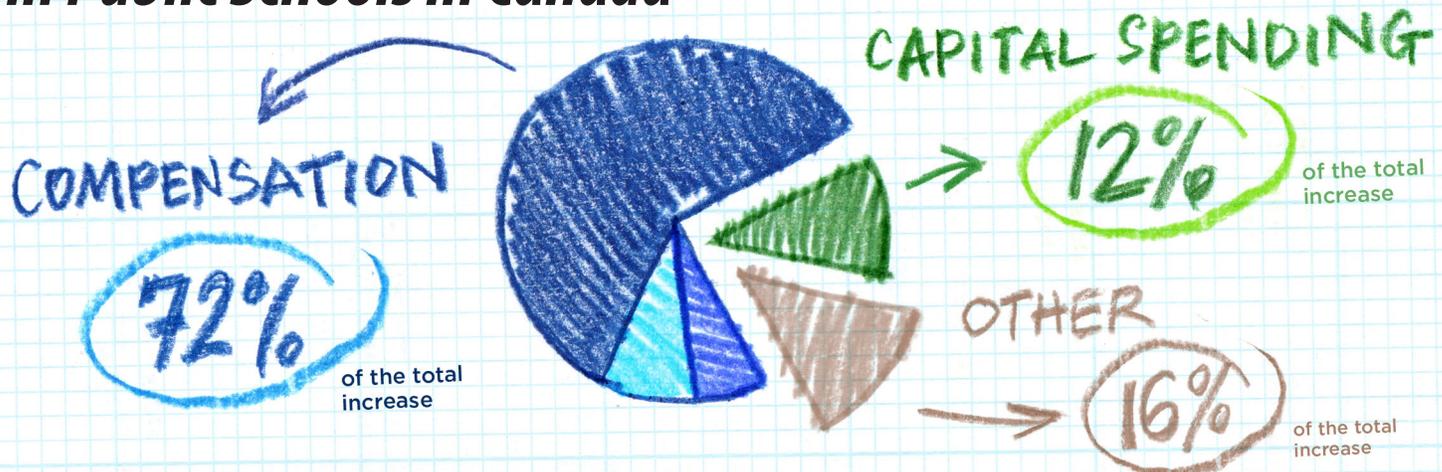




Understanding the Increases in Education Spending in Public Schools in Canada



by Deani Neven Van Pelt, Joel Emes, and Jason Clemens

MAIN CONCLUSIONS

- Education spending on public schools in Canada increased by \$19.1 billion (45.9 percent) between 2003/04 and 2012/13, from \$41.6 billion to \$60.7 billion.
- Compensation (includes salaries and wages, benefits, and pensions) accounted for the overwhelming majority of this increase, growing from \$30.9 billion in 2003/04 to \$44.6 billion in 2012/13, an increase of 44.6 percent—72.2 percent of the total increase in education spending.
- Salaries and Wages increased by 42.0 percent, from \$25.5 billion in 2003/04 to \$36.3 billion in 2012/13. Benefits increased by 36.2 percent, from \$3.2 billion to \$4.4 billion. Both Salaries and Wages and Benefits declined as a share of total education spending over this time period.
- Teacher Pension costs increased 89.0 percent, from \$2.1 billion in 2003/04 to \$4.0 billion in 2012/13. Pension costs increased as a share of total spending in public schools, from 5.1 to 6.6 percent.
- Ontario, Saskatchewan, and Alberta account for over three-quarters of the total increase in Pension spending.
- Capital spending almost doubled (97.6 percent increase) over this period, from \$2.4 billion in 2003/04 to \$4.8 billion in 2012/13. As a share of total education spending in public schools, Capital spending increased from 5.8 percent to 7.9 percent in 2012/13.
- Three provinces—Ontario, Quebec, and British Columbia—represent 92.0 percent of the total increase in Capital spending.
- Other spending recorded the smallest increase of any category of spending in public schools over this time period. As a share of total education spending it declined from 20.0 percent in 2003/04 to 18.6 percent in 2012/13.

Introduction

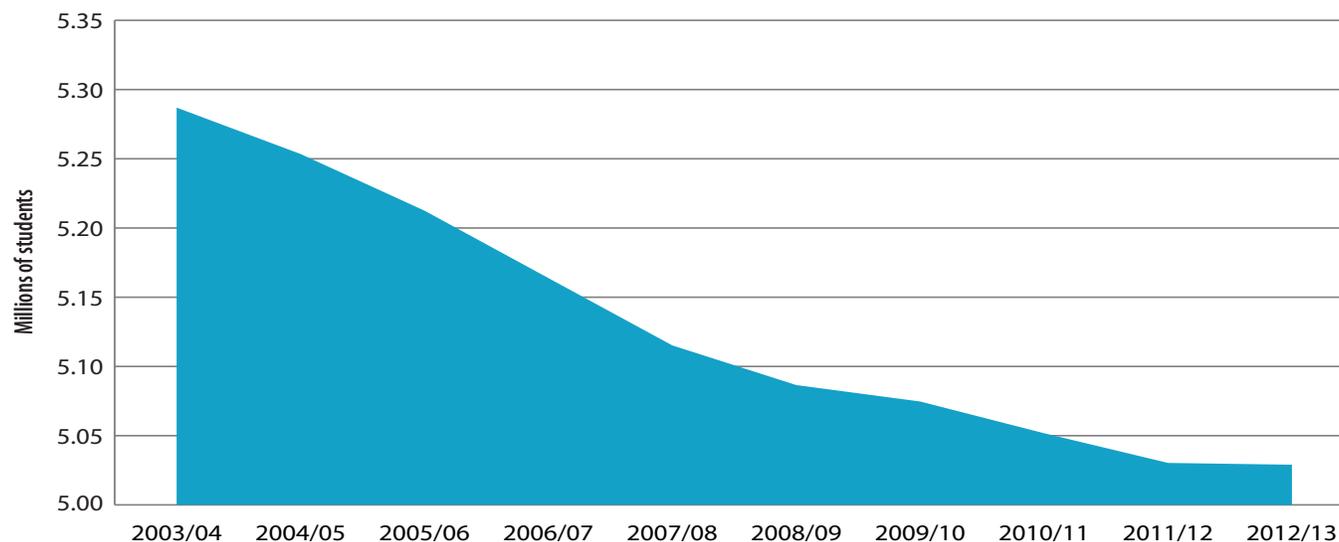
Education Spending in Canada: What's Actually Happening? (Van Pelt and Emes, 2015) and *Enrolments and Education Spending in Public Schools in Canada* (Clemens, Van Pelt, and Emes, 2015) presented data on K–12 education spending on public schools. Contrary to a widespread belief in a decline in education spending, not only were large increases in nominal education spending found, but when declines in student enrolment were accounted for, large increases in per-student education spending in public schools were observed across the country. This bulletin continues the analysis from these two reports. Specifically, it examines the nature of the education spending increases observed.

The first section presents the per-student education spending in public schools from Clemens et al. (2015). The second section analyzes the increases in education spending in public schools in order to gain insights into their nature. An appendix provides detailed provincial information regarding the nature of education spending increases in public schools over the last decade.

The Increase in Education Spending in Public Schools in Canada

Prior to examining the nature of the increase in education spending in public schools across Canada over the last decade, it is worthwhile to reconsider the results of two previous studies measuring changes in education spending. Both Van Pelt et al. (2015) and Clemens et al. (2015) examined a number of different measures of education spending, but focused on per-student spending in government schools adjusting for price changes over time. Per-student measures were deemed superior to other measures since they account for changes in enrolment. This is important; as **figure 1** illustrates, enrolment in public schools declined in Canada by 4.9 percent between 2003/04 and 2012/13. This decline means that any increase in aggregate education spending in public schools will result in larger proportional increases in spending when measured on a per-student basis.

Figure 1: Enrolment in public schools in Canada, 2003/04 to 2012/13



Source: Statistics Canada, 2014, 2015b.

Understanding the Increases in Education Spending in Public Schools in Canada

Table 1 and **figure 2** summarize the key insights from Clemens et al. (2015). For Canada as a whole, the increase in per-student, inflation-adjusted spending in public schools between 2003/04 and 2012/13, the latest data available at the time of writing, was 30.8 percent (from \$9,231 to \$12,070).

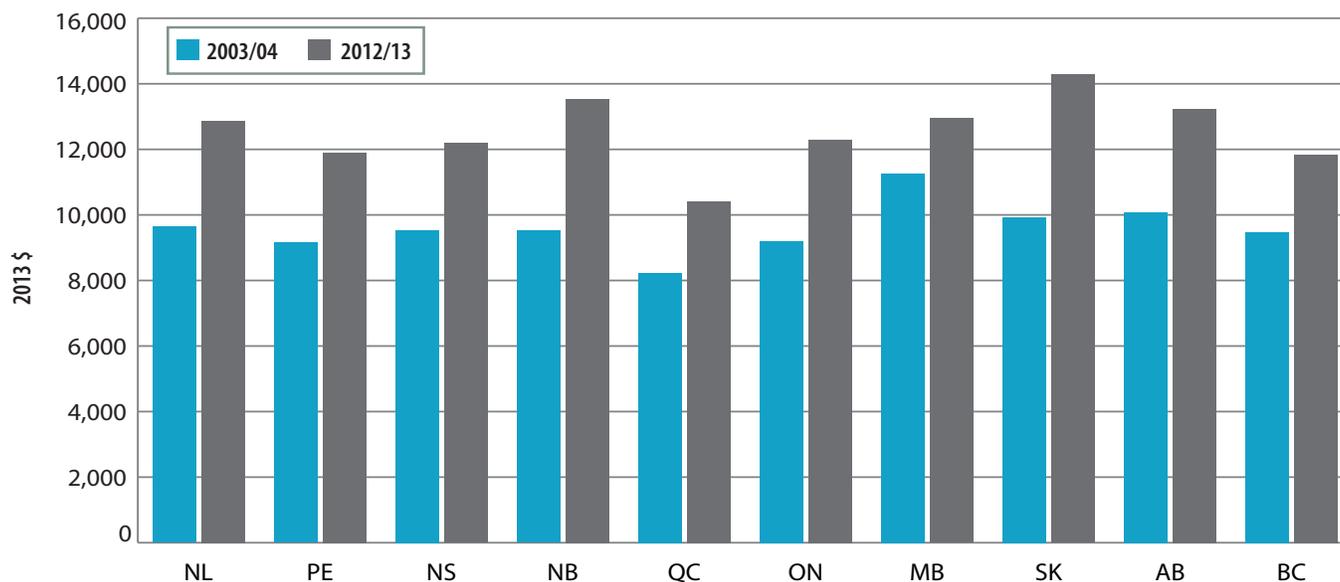
The largest increase was in Saskatchewan, which implemented a 43.8 percent increase from \$9,929 in 2003/04 to \$14,282 in 2012/13. The smallest increase was recorded in neighbouring Manitoba (14.9 percent).

Table 1: Per-student spending in public schools (2013 \$)

	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	Change (%)
Canada	9,231	9,687	10,029	10,426	10,747	11,408	11,756	11,881	11,953	12,070	30.8
NL	9,636	10,853	9,717	10,004	11,140	12,043	13,536	12,964	12,971	12,866	33.5
PE	9,153	9,062	8,802	9,560	9,772	11,023	12,869	11,835	11,544	11,899	30.0
NS	9,532	9,732	10,279	10,923	11,159	11,891	12,328	12,335	12,175	12,191	27.9
NB	9,513	10,012	10,456	10,956	11,234	12,350	12,684	13,380	13,289	13,538	42.3
QC	8,227	8,351	8,646	8,875	9,602	9,863	10,014	10,164	10,275	10,412	26.6
ON	9,193	9,969	10,390	10,658	10,867	11,522	11,947	12,235	12,237	12,299	33.8
MB	11,266	11,114	11,287	11,359	11,576	12,060	12,376	12,356	12,423	12,950	14.9
SK	9,929	10,232	10,532	10,672	10,652	11,319	12,330	12,180	13,296	14,282	43.8
AB	10,086	10,403	10,757	12,073	11,697	13,120	13,900	13,880	13,689	13,234	31.2
BC	9,478	9,871	10,176	10,634	11,192	11,742	11,413	11,208	11,409	11,836	24.9

Sources: Statistics Canada, 2014, 2015a, 2015b, 2015c.

Figure 2: Per-student spending in public schools (2013 \$)



Sources: Statistics Canada, 2014, 2015a, 2015b, 2015c.

Every province in Canada increased its per-student education spending in government schools after accounting for price changes. The next section details the nature of these increases, using aggregate rather than per-student data for ease of presentation.

Explaining Changes in Education Spending in Government Schools

This bulletin extends the analysis of education spending in Canada over the last decade in order to explain the type of spending increases observed nationally as well as within each province. The new analysis of education spending is based on data provided to Statistics Canada by provincial governments. While the data tables compiled by Statistics Canada are an excellent resource for understanding education spending, it is important to recognize weaknesses in the underlying data provided by the provinces (Statistics Canada, 2015a, 2015d).¹ The key challenge relates to data definitions, which are established (and potentially changed) by the provinces rather than Statistics Canada. Definition differences among provinces and changes over time to spending categories can affect the quality of the data.

As a result of this definitional limitation as well as several other concerns, the authors combined the detailed spending data presented in this section into three main categories: Compensation, Capital, and Other. After consultation with Statistics Canada, we determined that this aggregation of the categories of education spending offered the most reasonable balance between the potential variation in definitions

1 See <<http://www.statcan.gc.ca/edu/power-pouvoir/ch2/types/5214777-eng.htm>> for information on the types of data collected by Statistics Canada and their relative strengths and weaknesses.

between provinces and other issues, and the desire to analyze changes in categories within education spending.

“Compensation” covers the wages, benefits, and pensions of all staff employed by government schools.² “Pensions” consists of employer contributions to teachers’ superannuation plans; employer pension contributions for non-teaching staff are included in “Fringe Benefits.”

“Capital” expenditures are those which result in the acquisition of an asset of a fixed or permanent nature or in a major improvement which extends the original useful life of an asset. In other words, capital expenditures include spending on the construction of new buildings, extension of existing facilities, and renovations and improvements to current facilities.

These two categories of spending, compensation and capital, account for at least 80 percent of education spending in government schools (**table 2**).

The third and final category, “Other,” combines all the other spending categories provided by Statistics Canada, such as supply and services, fees and contractual services, and direct provincial government spending on services for school boards and administration.

Table 2 contains the aggregated provincial data for Canada as a whole. In total, education spending in government schools increased by 45.9 percent (\$19.1 billion) between 2003/04 and 2012/13. Compensation accounts for the overwhelming majority of the increase.

2 Ideally, the compensation of teachers versus non-teaching staff within public schools could be disaggregated. It is an aim of the Barbara Mitchell Centre for Improvement in Education to continue to work with Statistics Canada to try to further refine the available education data.

Table 2: Education spending allocations, Canada, 2003/04 to 2012/13

	2003/04		2012/13		2003/04 to 2012/13		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	30,866	74.2	44,642	73.5	13,777	72.2	44.6
Salaries & Wages	25,532	61.4	36,252	59.7	10,719	56.1	42.0
Fringe Benefits	3,198	7.7	4,355	7.2	1,156	6.1	36.2
Pensions	2,135	5.1	4,036	6.6	1,901	10.0	89.0
Capital	2,414	5.8	4,771	7.9	2,357	12.3	97.6
Other	8,329	20.0	11,287	18.6	2,958	15.5	35.5
Total	41,609		60,700		19,091		45.9

Sources: Statistics Canada, 2015a, 2015d.

Compensation costs grew from \$30.9 billion in 2003/04 to \$44.6 billion in 2012/13, an increase of 44.6 percent. The \$13.8 billion increase in compensation costs represents 72.2 percent of the total \$19.1 billion increase in education spending in public schools in Canada between 2003/04 and 2012/13.

It is important to understand the individual contributions of the three categories of compensation spending. “Salaries and Wages,” which increased from \$25.5 billion to \$36.3 billion (42.0 percent increase) accounted for 77.8 percent of the overall increase in compensation. Interestingly, though, salaries and wages actually declined slightly as a share of total education spending in public schools, from 61.4 percent in 2003/04 to 59.7 percent in 2012/13.

“Fringe Benefits” increased from \$3.2 billion to \$4.4 billion, an increase of 36.2 percent. The increase in fringe benefits explains 8.4 percent of the overall increase in compensation spending. Like salaries and wages, the cost of fringe benefits actually declined as a share of total education spending in public schools, from 7.7 percent in 2003/04 to 7.2 percent in 2012/13.

Finally, “Pensions” increased by 89.0 percent, from \$2.1 billion to \$4.0 billion. This increase explains 13.8 percent of the overall increase in compensation costs. Unlike the other two categories of compensation, pension costs *increased* as a share of total education spending on public schools, from 5.1 percent in 2003/04 to 6.6 percent in 2012/13.³

“Capital” spending almost doubled over this period, increasing from \$2.4 billion to \$4.8 billion. Capital represented 12.3 percent (\$2.4 billion) of the overall increase in education spending in public schools. As a share of total education spending in public schools, capital spending increased from 5.8 percent to 7.9 percent by 2012/13.

“Other” spending recorded the smallest increase of any category of education spending in public schools over this time period. As a share of total education spending, it declined from 20.0 percent in 2003/04 to 18.6 percent in 2012/13.

³ For a robust discussion of government sector pensions, see Milke and Lang (2013).

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Spending on pensions and capital costs stand out as the fastest growing components of government spending on public schools. Tables 3 through 6 provide more specific details about both pension and capital spending in aggregate, for Canada as a whole as well as by individual province.

Pension Spending

Table 3 contains the dollar value of pension contributions made by each provincial government in Canada, as well as the total contribution of all provincial governments over the last decade. Contributions by government to teacher pensions increased by 89.0 percent in dollar terms over the 2003/04 to 2012/13 period.⁴ Put differently, pension contributions grew at almost twice the rate as overall education spending in public schools.

4 The spending included in this analysis does not cover contributions to pensions made by the employees themselves, only the employer portion of the contributions.

Increases in excess of 100 percent are observed in three provinces: Ontario, Saskatchewan, and Alberta. In fact, these three provinces account for over three-quarters of the \$1.9 billion increase in pension spending between 2003/04 and 2012/13. Large-scale increases are also observed in almost every other province, with the exception of Nova Scotia and Newfoundland and Labrador, though there are some concerns about the nature of the reporting for Newfoundland and Labrador.⁵

Except for a decline in 2007/08, teacher pension contributions in Canada have grown steadily over the past decade, ranging from a low of 4.0 percent in 2012/13 to a high of 27.0 percent in 2008/09 (**table 4**).

5 Newfoundland and Labrador public accounts note a one-time special payment of \$2.0 billion into the Teachers' Pension Plan in 2005/06 which does not appear in the information reported to Statistics Canada. This payment was roughly four times the entire remuneration budget for 2005/06. See Newfoundland and Labrador (2006: 42).

Table 3: Teacher pension spending (\$ millions)

	2003/ 2004	2004/ 2005	2005/ 2006	2006/ 2007	2007/ 2008	2008/ 2009	2009/ 2010	2010/ 2011	2011/ 2012	2012/ 2013	Change	Share of change (%)	Growth (%)
Canada	2,135	2,264	2,412	2,569	2,444	3,104	3,253	3,673	3,881	4,036	1,901		89.0
NL	35	35	34	34	36	39	41	43	45	46	11	0.6	31.1
PE	n/a	n/a	n/a	n/a									
NS	49	52	52	54	54	58	58	60	61	60	11	0.6	21.6
NB	103	107	113	116	125	131	137	145	149	153	50	2.6	48.6
QC	423	444	489	505	569	556	576	672	668	645	222	11.7	52.5
ON	685	710	740	797	809	1,073	1,246	1,318	1,346	1,396	711	37.4	103.8
MB	102	108	115	126	117	137	141	142	145	152	50	2.6	48.5
SK	105	114	133	155	77	107	115	156	215	279	174	9.1	164.7
AB	385	443	478	483	347	675	600	781	883	932	548	28.8	142.4
BC	247	251	258	297	311	327	339	355	369	372	125	6.6	50.6

Note: Prince Edward Island's teacher pension spending is listed as "terminated."

Source: Statistics Canada, 2015a.

Table 4: Growth in teacher pension spending (%)

	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	Average annual growth (%)
Canada	n/a	6.0	6.6	6.5	-4.9	27.0	4.8	12.9	5.7	4.0	7.6
NL	n/a	-0.3	-2.0	0.8	3.9	8.4	6.0	4.6	5.0	1.4	3.1
PE	n/a										
NS	n/a	4.7	1.6	3.8	-1.2	8.3	0.3	2.7	1.7	-1.8	2.2
NB	n/a	3.8	5.3	2.9	7.3	5.4	4.1	6.4	2.6	2.9	4.5
QC	n/a	5.0	10.1	3.3	12.7	-2.3	3.5	16.7	-0.6	-3.4	5.0
ON	n/a	3.6	4.3	7.7	1.5	32.6	16.1	5.8	2.1	3.7	8.6
MB	n/a	5.3	6.2	10.0	-7.3	17.6	2.5	1.0	1.9	4.9	4.7
SK	n/a	8.1	16.6	16.6	-50.4	38.7	8.2	35.2	37.9	29.9	15.6
AB	n/a	15.2	7.9	1.1	-28.3	94.9	-11.1	30.1	13.1	5.6	14.3
BC	n/a	1.5	2.8	15.3	4.6	5.1	3.6	4.9	3.8	1.0	4.7

Note: Prince Edward Island's teacher pension spending is listed as "terminated."

Source: Statistics Canada, 2015a.

The unusually large growth in 2008/09 is based on an increase of \$660 million, half of which was in Alberta, which has been working to eliminate unfunded liabilities in its public sector pensions.^{6, 7}

6 Alberta made a \$1.2 billion contribution towards the pre-1992 unfunded pension obligation in the Teachers' Pension Plan in 2009/10. It is not entirely clear how this and other lump-sum payments were reported to Statistics Canada, but in addition to several large increase in the pension category, Alberta's figures show "direct government expenditures on services to public school boards" increasing from \$143 million in 2005/06 to \$812 million in 2006/07.

7 The large increase in 2008/09 pension contributions in Alberta may have been in response to the 2007 report by the Alberta Task Force on Teachers' Unfunded Pension Liability (<<https://education.alberta.ca/media/616493/teachersunfundedpensionliabilityreport.pdf>>). It's worth considering a quote from the report: "While we were not asked to recommend a specific option, we must comment at the outset that we do not believe the status quo is in the best interests of either teachers, taxpayers or the education system. The costs of paying down the unfunded liability over the next 53 years are huge and will continue to grow.

Table 4 also shows the annual growth in government contributions to teacher pension plans by province. Canadian pension spending grew by 7.6 percent a year, on average, between 2003/04 and 2012/13, with low growth in Nova Scotia and Newfoundland and Labrador and double-digit averages in Alberta and Saskatchewan of 14.3 and 15.6 percent, respectively. Three provinces now maintain comparatively large pension costs relative to all other education spending. Alberta spends 11.9 percent of total education spending in public schools on pensions, Saskatchewan 11.5 percent, and New Brunswick 11.2 percent (see Appendix).

Under the current plan, teachers and government are not even paying the interest on the unfunded liability. As a result, the liability will continue growing, reaching a peak of \$14 billion in 2041. After that, the contributions finally will be greater than the interest costs and the liability will begin to be paid off. Furthermore, the issue will continue to plague both government and teachers in the years to come and distract attention from what should more properly be a focus on issues that are important to our children and to our education system."

Capital Spending

Capital spending is the other category of education spending that experienced a higher average growth rate compared to aggregate education spending on public schools, increasing from \$2.4 billion in 2003/04 to \$4.8 billion in 2012/13, an increase of 97.6 percent (**table 5**). Three provinces—Ontario, Quebec, and British Columbia—account for 92.0 percent of the total increase in capital spending over this time period.

Other than a decline in 2010/11, capital spending on government schools in Canada has grown steadily over the last decade, with annual growth ranging from a low of 1.0 percent in 2011/12 to a high of 27.3 percent in 2004/05. The unusually large growth in 2004/05 is attributable to a few provinces. In this case, the \$658 million increase for Canada is almost entirely due to a \$551 million increase in Ontario and a \$101 million increase in British Columbia. Excluding the high value in 2004/05 and the decrease in 2010/11 yields an average annual growth of 7.2 percent.

The substantial increase in Ontario’s capital spending coincided with the “Good Places to Learn” initiative which, among other goals, planned to “support boards with an extraordinary one-time effort to bring all schools up to standard through increased major repair projects and the replacement of schools in such bad condition they are too expensive to repair.”⁸ The program was launched in 2005 and, according to the Ontario government’s website, provided \$2.3 billion in spending to cover the backlog in school renewal and increase energy efficiency, plus \$2.5 billion for new schools and additions.⁹ Even though this program was intended to be an “extraordinary one-time effort” to clear up an estimated \$3–\$5 billion backlog of repairs, Ontario’s capital spending went from \$1.4 billion in 2003/04 to \$1.9 billion the next year and has not been below \$2.1 billion since.

8 See <<https://www.edu.gov.on.ca/eng/document/reports/learn/goodplaces.pdf>>.

9 See <<https://www.edu.gov.on.ca/eng/parents/capital.html>>.

Table 5: Capital spending (\$ millions)

	2003/ 2004	2004/ 2005	2005/ 2006	2006/ 2007	2007/ 2008	2008/ 2009	2009/ 2010	2010/ 2011	2011/ 2012	2012/ 2013	Change	Share of change (%)	Growth (%)
Canada	2,414	3,072	3,347	3,763	4,091	4,514	4,772	4,580	4,628	4,771	2,357		97.6
NL	11	13	20	27	30	34	56	77	56	54	42	1.8	380.1
QC	372	372	373	556	949	1,136	1,181	1,205	1,210	1,193	821	34.8	220.6
ON	1,363	1,914	2,174	2,337	2,254	2,140	2,269	2,291	2,389	2,368	1,005	42.6	73.7
MB	137	138	141	132	96	92	91	93	97	131	-6	-0.3	-4.5
SK	82	88	91	106	109	92	103	86	138	244	162	6.9	198.8
AB	233	230	231	230	229	565	604	397	239	240	7	0.3	3.1
BC	189	289	290	351	404	438	450	417	487	532	343	14.6	182.0

Note: Values reported by Prince Edward Island and Nova Scotia drop to zero or essentially zero in 2005 and 2007, respectively. Values reported by New Brunswick are less than 1 percent of total spending, on average, over the period of analysis.

Source: Statistics Canada, 2015d.

Taken together, British Columbia, Quebec, and Ontario account for over 92 cents of every dollar increase in capital spending in government schools between 2003/04 and 2012/13. Just over \$1.0 billion of the \$2.4 billion growth in Canada came from Ontario, with Quebec responsible for \$821 million and BC for \$343 million.

There is a high level of variability in annual growth rates of capital spending as reported to Statistics Canada (**table 6**). The substantial increases in BC, Quebec, and Ontario were generally not followed by decreases in subsequent years. British Columbia's 53.3 percent increase in 2004/05 was followed by annual average increases of 8.3 percent. Ontario's 40.4 percent increase preceded increases averaging out to 2.9 percent. Quebec had three years of substantial increases followed by four years with average increases of 1.3 percent.¹⁰

10 Only one of the substantial increases, 2006/07's 49.1 percent, may be biased upward by an accounting revision.

Summary

Our results indicate that while compensation remains the largest and most costly aspect of education spending, it has actually declined as a share of total education spending on public schools over the last decade, from 74.2 percent to 73.5 percent. However, pension costs, a subcategory of compensation, increased as a share of both compensation and total education spending. Simply put, governments are spending more dollars and a greater share of total education spending on pensions.

The other area of education spending that explains the overall increase is capital spending, which grew from \$2.4 billion to \$4.8 billion over the ten year period, representing a 97.6 percent increase. The capital spending increase, however, was largely confined to a few provinces, particularly Ontario.

Table 6: Growth in capital spending (%)

	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	Average annual growth (%)
Canada	n/a	27.3	8.9	12.4	8.7	10.3	5.7	-4.0	1.0	3.1	8.2
NL	n/a	13.4	56.5	38.8	7.5	16.0	64.9	36.5	-27.1	-4.7	22.4
QC	n/a	0.1	0.3	49.1	70.6	19.7	3.9	2.1	0.4	-1.4	16.1
ON	n/a	40.4	13.6	7.5	-3.5	-5.0	6.0	1.0	4.3	-0.9	7.0
MB	n/a	1.1	2.0	-6.4	-27.5	-3.8	-0.9	2.4	3.7	34.9	0.6
SK	n/a	7.7	3.7	16.2	3.4	-16.0	11.5	-15.9	60.5	76.1	16.4
AB	n/a	-0.9	0.2	-0.2	-0.7	146.8	6.9	-34.3	-39.9	0.5	8.7
BC	n/a	53.3	0.3	20.9	15.2	8.5	2.5	-7.2	16.8	9.1	13.3

Note: Prince Edward Island, Nova Scotia, and New Brunswick are not reported because the underlying values are too small and/or drop to zero over the period of analysis.

Source: Statistics Canada, 2015d.

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Appendix: Education spending allocations in government schools, by province

Sources: Statistics Canada, 2015a, 2015d.

Table A1: Education spending allocations, Newfoundland and Labrador, 2003/04 to 2012/13

	2003/04		2012/13		2003/04 to 2012/13		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	499	78.5	652	77.2	153	73.1	30.7
Salaries & Wages	426	67.0	565	66.8	139	66.3	32.7
Fringe Benefits	39	6.1	42	5.0	3	1.6	8.7
Pensions	35	5.5	46	5.4	11	5.2	31.1
Capital	11	1.8	54	6.3	42	20.2	380.1
Other	125	19.7	139	16.5	14	6.7	11.1
Total	636		845		210		33.0

Table A2: Education spending allocations, Prince Edward Island, 2003/04 to 2012/13

	2003/04		2012/13		2003/04 to 2012/13		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	123	72.3	178	74.4	54	79.6	44.0
Salaries & Wages	113	66.2	147	61.7	35	50.7	30.6
Fringe Benefits	10	6.2	30	12.6	20	28.9	187.6
Pensions	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital	9	5.5	0	0.1	-9	-13.4	-97.9
Other	38	22.2	61	25.5	23	33.9	61.0
Total	170		239		68		40.0

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Table A3: Education spending allocations, Nova Scotia, 2003/04 to 2012/13

	2003/04		2012/13		2003/04 to 2012/13		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	802	69.7	1,023	70.1	222	71.8	27.6
Salaries & Wages	687	59.7	874	59.9	188	60.8	27.4
Fringe Benefits	66	5.7	89	6.1	23	7.5	35.2
Pensions	49	4.3	60	4.1	11	3.4	21.6
Capital	4	0.4	n/a	n/a	n/a	n/a	n/a
Other	344	29.9	436	29.9	91	29.6	26.5
Total	1,150		1,459		309		26.8

Table A4: Education spending allocations, New Brunswick, 2003/04 to 2012/13

	2003/04		2012/13		2003/04 to 2012/13		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	675	70.0	967	70.6	292	72.2	43.2
Salaries & Wages	531	55.1	755	55.2	224	55.5	42.2
Fringe Benefits	41	4.2	58	4.2	17	4.3	42.5
Pensions	103	10.7	153	11.2	50	12.4	48.6
Capital	7	0.7	5	0.4	-1	-0.3	-20.7
Other	283	29.3	397	29.0	114	28.1	40.2
Total	964		1,368		404		41.9

Table A5: Education spending allocations, Quebec, 2003/04 to 2012/13

	2003/04		2012/13		2003/04 to 2012/13		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	6,500	74.1	8,715	71.1	2,215	63.5	34.1
Salaries & Wages	5,471	62.4	7,226	59.0	1,755	50.4	32.1
Fringe Benefits	607	6.9	844	6.9	237	6.8	39.1
Pensions	423	4.8	645	5.3	222	6.4	52.5
Capital	372	4.2	1,193	9.7	821	23.6	220.6
Other	1,896	21.6	2,345	19.1	450	12.9	23.7
Total	8,768		12,253		3,486		39.8

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Table A6: Education spending allocations, Ontario, 2003/04 to 2012/13

	2003/04		2012/13		2003/04 to 2012/13		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	12,649	76.0	18,767	75.1	6,118	73.4	48.4
Salaries & Wages	10,474	62.9	15,778	63.2	5,304	63.7	50.6
Fringe Benefits	1,490	8.9	1,594	6.4	104	1.2	7.0
Pensions	685	4.1	1,396	5.6	711	8.5	103.8
Capital	1,363	8.2	2,368	9.5	1,005	12.1	73.7
Other	2,638	15.8	3,846	15.4	1,209	14.5	45.8
Total	16,650		24,982		8,332		50.0

Table A7: Education spending allocations, Manitoba, 2003/04 to 2012/13

	2003/04		2012/13		2003/04 to 2012/13		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	1,221	69.0	1,775	76.4	553	100.5	45.3
Salaries & Wages	1,036	58.5	1,498	64.5	462	83.9	44.6
Fringe Benefits	83	4.7	124	5.3	41	7.5	50.1
Pensions	102	5.8	152	6.6	50	9.0	48.5
Capital	137	7.7	131	5.6	-6	-1.1	-4.5
Other	413	23.3	416	17.9	4	0.7	0.9
Total	1,771		2,322		551		31.1

Table A8: Education spending allocations, Saskatchewan, 2003/04 to 2012/13

	2003/04		2012/13		2003/04 to 2012/13		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	1,062	71.9	1,714	70.4	651	68.3	61.3
Salaries & Wages	886	59.9	1,315	54.1	429	45.0	48.5
Fringe Benefits	71	4.8	119	4.9	48	5.1	67.6
Pensions	105	7.1	279	11.5	174	18.2	164.7
Capital	82	5.5	244	10.0	162	17.0	198.8
Other	334	22.6	475	19.5	141	14.7	42.0
Total	1,478		2,432		954		64.5

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Table A9: Education spending allocations, Alberta, 2003/04 to 2012/13

	2003/04		2012/13		2003/04 to 2012/13		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	3,449	75.3	6,036	76.7	2,587	78.7	75.0
Salaries & Wages	2,688	58.7	4,192	53.3	1,504	45.7	56.0
Fringe Benefits	376	8.2	911	11.6	535	16.3	142.4
Pensions	385	8.4	932	11.9	548	16.7	142.4
Capital	233	5.1	240	3.0	7	0.2	3.1
Other	898	19.6	1,591	20.2	693	21.1	77.2
Total	4,579		7,867		3,288		71.8

Table A10: Education spending allocations, British Columbia, 2003/04 to 2012/13

	2003/04		2012/13		2003/04 to 2012/13		
	\$ millions	Share of total (%)	\$ millions	Share of total (%)	Change, \$ millions	Share of change (%)	Growth (%)
Compensation	3,653	71.9	4,477	69.7	824	61.3	22.6
Salaries & Wages	3,018	59.4	3,609	56.2	591	44.0	19.6
Fringe Benefits	387	7.6	495	7.7	108	8.0	27.9
Pensions	247	4.9	372	5.8	125	9.3	50.6
Capital	189	3.7	532	8.3	343	25.5	182.0
Other	1,240	24.4	1,417	22.1	177	13.2	14.3
Total	5,081		6,425		1,344		26.5

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