

**Education Funding**

**Technical Paper**

2018–19

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# Introduction

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## Purpose

This paper contains an overview and details of the grant formulas and other criteria for education funding through the Grants for Student Needs (GSN) that are used to calculate school boards' 2018–19 allocations for budgeting and financial reporting purposes.

Some of the elements and proposals set out in this paper can only take effect if certain regulations are made by the Minister of Education or Lieutenant Governor in Council under the *Education Act* to amend existing regulations for the 2018-19 school year. Such regulations have not yet been made. Therefore the content of this paper should be considered to be subject to such regulations, if and when made.

The information included in this document is provided for information purposes only and is not binding. If there are discrepancies between this paper and O. Reg. 284/18 (*Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year*), O. Reg. 285/18 (*Calculation of Fees for Pupils for the 2018–2019 School Board Fiscal Year*) or O. Reg. 286/18 (*Calculation of Average Daily Enrolment for the 2018–2019 School Board Fiscal Year*) made under the *Education Act*, the regulations prevail.

## Key Changes for 2018–19

This section provides an overview of the key changes in education funding. Further details can be found in the relevant sections of this paper.

In 2018–19, funding to school boards through the GSN is projected to be \$24.53 billion.

The key changes for the 2018–19 GSN focus on:

- Investments to support students with special education needs.
- Additional support for career counselling, student mental health and well-being to prepare students for high school and beyond.
- Additional funding for demographic and growth adjustments through the Diversity in English-Language Learners (DELL) component (formerly Pupils in Canada component) of the English as a Second Language/ English Literacy Development Allocation.
- Enhancements to support the second year of the 2017–19 labour agreements, which are effective from September 1, 2017 to August 31, 2019.
- Capital investments to ensure that school boards can continue to address priority facility renewal needs associated with major building components and systems.

- New capital investments in child care and EarlyON child and family centres to meet government commitments.
- Funding for increased enrolment and regular updates to the GSN.

## **A. Special Education**

### **Special Education Multi-Disciplinary Teams and Other Staffing Resources**

The ministry is investing \$50.8 million in 2018–19 to support increased special education programs and services through the new Multi-Disciplinary Supports Amount.

The new Multi-Disciplinary Supports Amount will support all students with special education needs, including subsets of this population such as students with Autism Spectrum Disorder (ASD), and other needs such as mental health needs.

The Multi-Disciplinary Supports Amount will include a Multi-disciplinary Team component and Other Staffing Resources component.

- The Multi-Disciplinary Team (MDT) funding will allow school boards to hire specialists, including social workers, psychologists, behavioural specialists and speech-language pathologists. MDT funding will build board capacity, support special education assessments and help teachers, educational assistants, and other staff better understand and adapt to the unique needs of their students.
- The Other Staffing Resources component allows school boards to increase their capacity to support students with special education needs.

### **Special Education Per-Pupil Amount**

For 2018–19, the ministry is investing a projected \$28 million in the GSN to provide an increase to the Special Education Per-Pupil Amount Allocation. Funding will be provided to all school boards to assist with the costs of providing additional support to students with special education needs, including subsets of this population such as students with ASD, and other needs such as mental health needs. Funding will be allocated to school boards by increasing all three Special Education Per-Pupil Amount Allocation benchmarks to the following:

- \$1,007.08 per JK to Grade 3 student,
- \$773.57 per Grade 4 to 8 student, and
- \$510.73 per Grade 9 to 12 student.

### **Special Incidence Portion (SIP)**

The ministry is investing \$2 million in 2018–19 that is intended to support students with extraordinarily high needs to be successful in school. This increase in the SIP allocation supports the staffing costs associated with addressing the health and safety needs of these students and others in their school. The maximum SIP amount per eligible claim will increase by 1.5 per cent, from \$27,000 to \$27,405.



## **Behaviour Expertise Amount (BEA)**

Starting in 2018–19, the Behaviour Expertise Amount (BEA) Allocation will have a new component: the Applied Behaviour Analysis (ABA) Training Amount (\$3 million). This funding was previously provided to school boards through the Autism Supports and Training Allocation in EPO. As such, beginning in 2018–19 the BEA Allocation will have two components:

1. Applied Behaviour Analysis (ABA) Expertise Professionals Amount; and
2. ABA Training Amount

## **Facilities Amount Name Change**

Beginning in 2018–19, the Facilities Amount will be renamed to Care, Treatment, Custody and Correctional Amount (“CTCC Amount”). The CTCC Amount is provided to approved district school boards to support education programs in care and/or treatment, custody and correctional facilities. Renaming this funding amount will more accurately reflect the intention of the funds, and make the naming consistent with ministry program documentation as well as district school board language.

### **B. Supporting Students: Career Counselling, Student Mental Health and Well-being**

The ministry is providing \$46 million through the GSN in elementary guidance benchmarks in 2018–19 to support career counselling as well as student well-being and student mental health. School boards have flexibility in using this funding to focus on ensuring students and parents are better informed about future options for initial postsecondary destinations (i.e. apprenticeship, college, community living, university and workplace) and their future careers to ensure students have the supports they need to succeed.

It is important to note that this funding, while generated through Grades 7 and 8 enrolment, can be used at school boards’ discretion to support students in Grades 7 to 12 and their families with:

- preparing for the academic transition to high school (e.g., gap closing and course selection);
- providing opportunities for experiential learning that provide exposure to role models and positive examples of a diversity of careers;
- navigating career and postsecondary education pathways choices and transitions; and
- promoting well-being and connecting to mental health supports in keeping with the boards’ mental health strategies.

### **C. Demographic and Growth: Investments**

The ministry is committed to ensuring that every student has access to the supports they need to succeed in school, regardless of their socioeconomic status.

Over the last decade, a number of communities throughout Ontario have experienced rapid change and growth. The ministry has heard, through our engagements, that there is a need for the GSN grants to be updated in order to respond to changing demographics and growth

within school boards. The ministry will start this process with an update to the Diversity in English-Language Learners (DELL) component within the Language Grant.

### **Diversity in English-Language Learners (DELL)**

In 2018–19, the ministry will invest \$10 million in the Diversity in English-Language Learners (DELL), formerly known as Pupils in Canada (PIC) component of the English as a Second Language/English Literacy Development (ESL/ELD) Allocation in the Language Grant.

The DELL component uses census data as a proxy measure of ESL/ELD need for pupils who are not recent immigrants, but whose language spoken most often at home is neither English nor French. This investment, along with an updated distribution using 2016 Census data, will better support enrolment growth in ESL/ELD programs.

## **D. Continued Implementation of 2017–19 Central Labour Agreements**

### **Salary Increases**

The ministry will provide a 1.5 per cent salary benchmark increase for staff\* in 2018–19, to reflect the 2017–19 central labour agreements.

### **Community Use of Schools (CUS)**

The 2017–19 central labour agreements with CUPE, EWAO and OSSTF-EW provided direction on the use of a 3 per cent increase in the amount for CUS made in the 2017–18 GSN. This funding and its requirements will continue in 2018–19.

### **Class Size Investments**

In 2017–18, the government made a commitment to invest in reducing large classes in kindergarten and Grades 4 to 8 to advance student achievement and well-being.

Kindergarten In 2017–18, the government implemented a class size cap that will prevent large kindergarten classes. Beginning in 2018–19, the cap is being reduced to a maximum class size of 29 students for kindergarten classes. Up to 10 per cent of kindergarten classes can reach up to 32 students if they meet one of the following exceptions:

- If purpose-built accommodation is not available (this exception will sunset after 2021–22);
- If a program will be negatively affected (e.g., French Immersion); or
- Where compliance will increase kindergarten/Grade 1 combined classes.

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\* Does not include Directors of Education and other senior administration (i.e., associate directors, superintendents, senior business officials and other senior supervisory officers). Funding for Principal and Vice-Principal salary increases are provided separately - see School Foundation Grant for details.

Boards will still be required to maintain a board-wide average class size of 26.0 or lower. Other aspects of relevant regulations remain unchanged.

To support boards in meeting smaller kindergarten class sizes, the funded average class size will be reduced to 25.57 in 2018–19 (projected to be approximately \$11 million) to provide additional funding to help boards manage the costs associated with meeting the caps.

#### Grades 4-8 Class Size

As announced last year, any board with a regulated Grade 4-8 class size average maximum exceeding 24.5 will be required to reduce its Grade 4-8 maximum class size average to 24.5 within five years. The class size regulation outlines the specific maximum board-wide class size average for these boards in 2018–19. In 2018–19, the funded average class size will be reduced to 23.84 (projected to be approximately \$38 million).

#### **Employee Health, Life & Dental Benefits Transformation**

Increases to funding for the provincial benefits trusts to reflect the cost of providing benefits consistent with the central labour agreements and discussions will be included in updated table amounts for 2018–19. These table amounts will also reflect projected staffing in boards for 2018–19, as well as updates to the underlying board shares of the benefit costs derived from the updated 2014–15 benefit costs for school boards.

#### **Local Priorities Funding**

The ministry established a Local Priorities Fund (LPF) in 2017–18 to address a range of local priorities and needs. This may include more special education staffing to support children in need, “at-risk” students and adult education. In 2018–19, the LPF amount will be \$235 million. The LPF requirements will continue in 2018–19, as per the new/ extension agreements.

#### **E. School Board Administration and Governance Grant**

##### **Program Leadership Allocation (PLA)**

New for 2018–19, the Program Leadership Allocation (PLA) is being introduced within the School Board Administration and Governance Grant. This allocation is comprised of six lead positions that were previously funded through other allocations within the GSN and through EPO. These leads are responsible for the organization, administration, management, and implementation of supports to achieve the goals within their respective program areas:

- Mental Health Leaders
- Technology Enabled Learning and Teaching (TELT) Contacts
- Indigenous Education Leads
- Student Success Leads
- School Effectiveness Leads
- Early Years Leads (*Formerly in EPO*)

Each board’s PLA funding is based on salary and benefits benchmark calculations and a percentage of that calculation for travel and professional development (PD):

Component	Description
<b>Salary &amp; Benefits</b>	Amount equal to: 1.75 times the Professional/ Paraprofessional benchmark + 1.0 times the Information Technology benchmark + 3.5 times the Supervisory Officer (SO) benchmark + up to an additional 4.0 times the SO benchmark (based on board’s ADE)
<b>Travel &amp; PD</b>	10.44% of the salary and benefits component

The PLA will be enveloped, in that the funding must be spent globally on leads’ salary, benefits, travel and PD.

Boards will have the flexibility within the envelope to address on-the-ground needs related to lead salary, benefits, travel and PD while adhering to individual requirements for each lead to best support key outcomes for these positions. The requirements are as follows:

1. minimum hiring requirements (i.e., specific FTE requirements);
2. expectations related to job splitting (i.e., whether the position can be split between one or more individuals.); and
3. dedication (i.e., whether the lead can hold any other portfolio within the board.)

The PLA is not included in the school board administration and governance enveloping provision (i.e., the board administration spending maximum excludes the Internal Audit Allocation and the new PLA.)

School boards will be funded the lesser of: a) the allocation calculated and b) the total amount spent on PLA eligible expenditures.

## **F. Capital**

### **School Condition Improvement**

The ministry is continuing its historic investment in school renewal by investing a total of up to \$1.4 billion in the 2018–19 school year with up to \$1 billion allocated towards the School Condition Improvement (SCI) program. This brings total funding committed under SCI, since 2015–16, to \$4 billion. These investments will result in critical improvements to key building components that ensure student safety and improve energy efficiency, like roofing, HVAC, electrical and plumbing systems. It will also significantly improve more visible elements of

schools that impact students' well-being and public confidence, including flooring, walls, ceilings, playing fields and more.

SCI is proportionally allocated to each board's open and operating schools' renewal needs. Allocations for 2018–19 have been updated to reflect 2016 assessments, as posted on the Ministry of Education's website in October 2017.

### **School Renewal Allocation**

Each year, the ministry provides school boards with over \$300 million in School Renewal Allocation funding to address health and safety issues, to replace and repair building components, improve the energy efficiency of schools and improve accessibility.

Between 2015–16 and 2018–19, an additional \$40 million has been committed each year to this funding stream. For 2018–19, this additional \$40 million has been absorbed into the benchmark.

### **Capital Planning Capacity Funding**

The Capital Planning Capacity (CPC) program, which was originally announced in memorandum 2015: B03 to help school boards undertake a range of capital planning-related activities, will continue into the 2018–19 school year. For 2018–19, board funding levels have been maintained from the previous school year.

### **Joint-Use Funding Supports**

As part of the Plan to Strengthen Rural and Northern Education the ministry announced additional funding supports to encourage school boards to share space. These funding supports are continuing into the 2018–19 school year and include:

- **Seed Funding:** The Joint-Use Schools Seed Funding program is available to school boards, on a first-come, first-served basis. Successful applicants will receive \$20,000 in operating funding, per school board, to support the development of a joint-use school project, whether the project involves a new build or a retrofit of underutilized space. The ministry will accept applications any time during the school year. This funding program is being doubled from \$200,000 to \$400,000 to facilitate the development of more joint-use projects.
- **Project Managers:** Providing \$1 million in funding to support one project manager per ministry approved joint-use school project. Boards may request \$100,000 from the ministry to fund a project manager, who could be tasked with coordinating all aspects of the planning, design and construction of the joint-use school on behalf of all participating boards.
- **Project Funding:** Allowing a greater portion of ministry capital funding to be allocated to joint-use school projects. Rather than fund each joint-use school based on its combined student population, this incentive treats each school board's student population as two or more component schools and thereby increases the total capital funding allocation generated according to ministry capital construction benchmarks.

## **Early Years Capital**

The Early Years Capital Program (EYCP) is the primary means for capital funding requests associated with school-based child care and EarlyON child and family centres. These capital projects address school boards' and Consolidated Municipal Service Managers'/District Social Services Administration Boards' (CMSMs'/DSSABs') early years accommodation needs. Early years capital requests associated with a larger school construction project can continue to be submitted under the Capital Priorities (CP) Program.

In December 2017, the ministry announced over \$240 million to support 200 child care and EarlyON child and family centre projects, to create over 8,400 new child care spaces. In total, the ministry has now allocated capital funding for more than 15,000 school-based child care spaces since 2017.

### **G. Qualifications and Experience Grant**

#### **New Teacher Induction Program (NTIP)**

Beginning in 2018–19, school boards have the flexibility to provide the NTIP to newly-hired long-term occasional teachers (LTOs) in positions of 80 days or more. Boards also have the flexibility to use the NTIP Allocation to support any new teacher who falls outside of the NTIP required definition within their first five (5) years of employment.

### **H. Indigenous Education**

#### **Board Action Plan (BAP)**

The ministry is enveloping the BAP funding. Boards are required to use this funding exclusively to support the implementation of programs and initiatives aligned to the 16 strategies and actions identified in the *Ontario First Nation, Métis, and Inuit Education Policy Framework*. This amount is projected to be \$6 million in 2018–19.

#### **Indigenous Education Lead**

The Indigenous Education Lead, previously in the Per-Pupil Amount (PPA) portion of the Indigenous Education Grant, has been consolidated into the Program Leadership Allocation (PLA). A portion of the lead funding previously in the PPA is now found in the PLA to support the Indigenous Education Lead. Further details of this can be found in the School Board Administration and Governance Grant section above (Section E).

### **I. Literacy and Math outside the School Day Allocation**

Starting in 2018–19, students enrolled in Continuing Education classes/courses will now be eligible for funding in remedial literacy and/or math courses/classes.

These students, as well as adult day school and fully high-credit pupils enrolled in day school, will now be funded through the Continuing Education and Other Programs Grant (i.e., at the ADE rate for Adult Day and High-Credit Secondary Day School, Summer School students, and Continuing Education students).

## **J. Keeping up with Costs**

The GSN has been updated to assist school boards in managing increases to transportation, electricity, and other non-staff school operations costs. In 2018–19, the projected cost is \$46 million:

- In 2018–19, the cost update adjustment in the Student Transportation Grant will be increased from 2 per cent to 4 per cent to help boards manage increased costs. As in previous years, this update will be netted against a school board’s transportation surplus. In addition, funding adjustments due to fuel price changes will continue to be triggered by the fuel escalation and de-escalation mechanism throughout the school year.
- The ministry will also provide a 2 per cent cost benchmark update to the non-staff portion of the School Operations Allocation benchmark to assist boards in managing the increases in commodity prices (electricity, natural gas, facility insurance, and other costs).

## **Education Worker Cost Adjustment**

The base Cost Adjustment Allocation for education workers has been updated for 2018–19 and reflects a \$7 million increase over the 2017–18 amount to support additional costs related to legislative changes.

## **K. Ongoing Implementation and Other Changes**

In 2018–19, the ministry will continue to implement important GSN reforms that began in prior years.

## **School Foundation Grant Definition Change Funding Impacts**

This is the second year of a four-year phase-in of the funding impacts of the new School Foundation Grant (SFG) definition of a school based on campus, introduced in 2017–18. A campus is defined as property or properties which are owned, leased or rented by a school board, that are linked by a contiguous property line. This change includes funding impacts on other grants in the GSN that are based on the SFG definition of a school (i.e., Actualisation linguistique en français (ALF), Supported Schools Allocation, Library Staff Allocation, and Parent Engagement Funding Allocation).

## **Rural and Northern Education Fund (RNEF)**

In 2017–18, the ministry invested an additional \$20 million through the new RNEF as an enhancement to the GSN to further improve education for students in rural and northern communities. This funding will be ongoing, and in 2018–19 the benchmark amounts will be adjusted to reflect impacts from the salary benchmark increases.

The list of schools eligible for RNEF funding is being updated and will be posted on the ministry’s website. These updates are based on the additional schools approved by board motions, in their respective school boards.

## **2011 Census and National Household Survey (NHS)**

This marks the final year of the three-year phase-in of 2011 Census and NHS data to the Indigenous Education Grant and Language Grant.

### **Retirement Gratuities**

In 2018–19, the ministry will continue to implement a reduction in the benefits funding benchmarks as part of the phase-out of retirement gratuities, which began in 2012–13. As in previous years, the phase-out will be implemented through a reduction to all benefits benchmarks in the GSN. This 0.167 per cent reduction will be applied to the benefits benchmarks in the Foundation Grants with equivalent adjustments to the benchmarks in the Special Purpose Grants to reflect the reduction in benefits funding.

For school boards that provided one-time payouts of retirement gratuities in 2015–16, funding will continue to be recovered from boards in 2018–19. This recovery, which began in 2016–17, will be over the number of years' equivalent to the estimated average remaining service life of school board employees eligible for retirement gratuities as at August 31, 2012. The funding recovered from boards will be to the extent that boards received funding from the ministry and to the extent that boards reported a one-time gain in the early payout of retirement gratuities in 2015–16.

### **Benefits Investments – In-Year 2017–18 Changes**

The GSN table amounts specifying the government contribution and stabilization amounts to support the ongoing funding of Employee Life and Health Trusts (ELHTs) were based on benefit costs and FTE data available as of August 8, 2017, and the expected transition dates of employee benefit plans to the ELHTs. The government contribution and stabilization amounts will be updated to reflect the changes made to the FTE data, as well as any changes made to the school boards' trust implementation date, since these amounts are prorated to align with the timing of the implementation of each bargaining/employee group. These changes will be communicated to school boards through individualized letters.

The impact of these changes on 2018–19 will be reflected in the updated 2018–19 GSN table amounts.

## **L. Other Changes**

### **School Bus Safety Training**

To support the sector in addressing the Auditor General's recommendations for standardized school bus safety training, the ministry is providing up to \$1.7 million to school boards that access standardized on-site school bus rider safety training through a contract established by the Ontario Education Collaborative Marketplace (OECM). Funding will be based on the actual number of training sessions conducted as reported through financial reports and will cover up to 50 per cent of elementary students in each school board.



## **Cash Management Strategy**

As of September 1, 2018, the ministry is implementing a cash management strategy to help reduce the Province's borrowing costs. Under the new policy, school boards' monthly cash flows will be refined based on each board's cash requirement. School boards' funding entitlements will remain the same under the GSN regulation; however some boards will record a receivable from the Province for the difference between their funding entitlement and the actual cash flow received. This policy will also apply to Proceeds of Disposition balances while recognizing the school boards' needs for renewal and other capital projects.

## **Executive Compensation**

The increases introduced in 2017-18 will continue to be provided on an ongoing basis as these increases are now built into school board cost structures. Adjustments for 2018-19 will no longer be provided through the Senior Administration benchmark for salaries and benefits.

## **M. School Authorities**

As in previous years, funding for school authorities will be adjusted in 2018–19, as appropriate, to reflect changes in funding to district school boards. The ministry will provide further information concerning funding in 2018–19 for school authorities in the near future.

## Reporting

### Dates for Submission of Financial Reports

The ministry has established the following dates for submission of financial reports:

Date	Description
June 29, 2018	Board Estimates for 2018–19
November 15, 2018	Board Financial Statements for 2017–18
November 23, 2018	Board Enrolment Projections for 2019–20 to 2022–23
December 14, 2018	Board Revised Estimates for 2018–19
May 15, 2019	Board Financial Report for September 1, 2018 to March 31, 2019

## Further Information

If you have any questions about the material in this paper, please contact the following:

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Professionalism, Teaching Policy and Standards	Demetra Saldaris	(416) 325-7744 <a href="mailto:demetra.saldaris@ontario.ca">demetra.saldaris@ontario.ca</a>
Special Education	Claudine Munroe	(416) 325-2889 <a href="mailto:claudine.munroe@ontario.ca">claudine.munroe@ontario.ca</a>
Student Achievement	Marg Connor	(416) 325-2564 <a href="mailto:marg.connor@ontario.ca">marg.connor@ontario.ca</a>

## Education Funding Grants

The current funding system for education is intended to:

- provide a fair allocation for all students, wherever they live in Ontario;
- operate in a fair and non-discriminatory manner as between the public and Catholic boards in both the English-language and French-language systems;
- provide funding to maintain schools and to build new schools where they are needed;
- allow boards some flexibility to decide how funds will be allocated to programs and supports, and among schools;
- restrict how boards spend money in some specific areas (e.g. to protect funding for capital and special education, and limit spending on board administration); and
- promote school board accountability by ensuring that boards report consistently and publicly on how they spend their allocations.

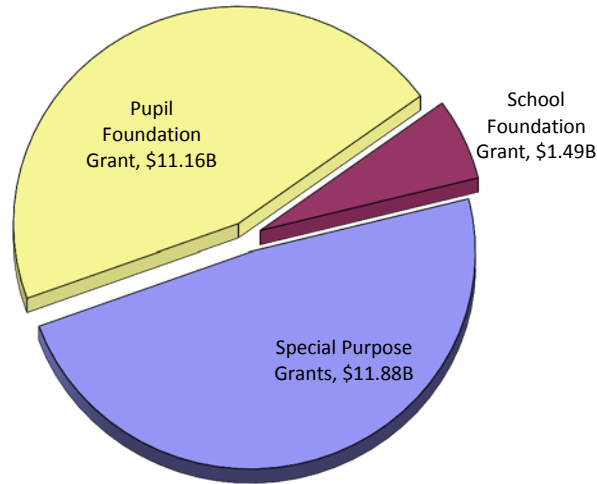
Education funding through the GSN in 2018–19 consists of a Pupil Foundation Grant, a School Foundation Grant, and thirteen special purpose grants.

Grant Grouping	Component	Projected funding in 2018–19 (\$ Million)
<b>PUPIL FOUNDATION GRANT</b>	Classroom staffing Educational assistants Library services Guidance services, including Supporting Students in Career Counselling, Student Mental Health and Well-Being Professional and para-professional supports Classroom consultants Textbooks and learning materials Classroom supplies Classroom computers	\$ 11,161.0
<b>SCHOOL FOUNDATION GRANT</b>	Principals Vice-principals School office support staff School office supplies	\$ 1,491.9
<b>SPECIAL PURPOSE GRANTS</b>	<ol style="list-style-type: none"> <li>1. Special Education Grant</li> <li>2. Language Grant</li> <li>3. Indigenous Education Grant</li> <li>4. Geographic Circumstances Grant</li> <li>5. Learning Opportunities Grant</li> <li>6. Safe and Accepting Schools Supplement</li> <li>7. Continuing Education and Other Programs Grant</li> <li>8. Cost Adjustment and Teacher Qualifications and Experience Grant</li> <li>9. Student Transportation Grant</li> <li>10. Declining Enrolment Adjustment</li> <li>11. School Board Administration and Governance Grant</li> <li>12. School Facility Operations and Renewal Grant</li> <li>13. Debt Service Support</li> </ol>	<p>\$3,005.0</p> <p>\$795.1</p> <p>\$71.4</p> <p>\$207.1</p> <p>\$742.9</p> <p>\$49.1</p> <p>\$141.2</p> <p>\$2,269.8</p> <p>\$961.4</p> <p>\$12.4</p> <p>\$683.1</p> <p>\$2,472.1</p> <p>\$430.1</p>
<b>TOTAL</b>		<b>\$24,530.3 *</b>

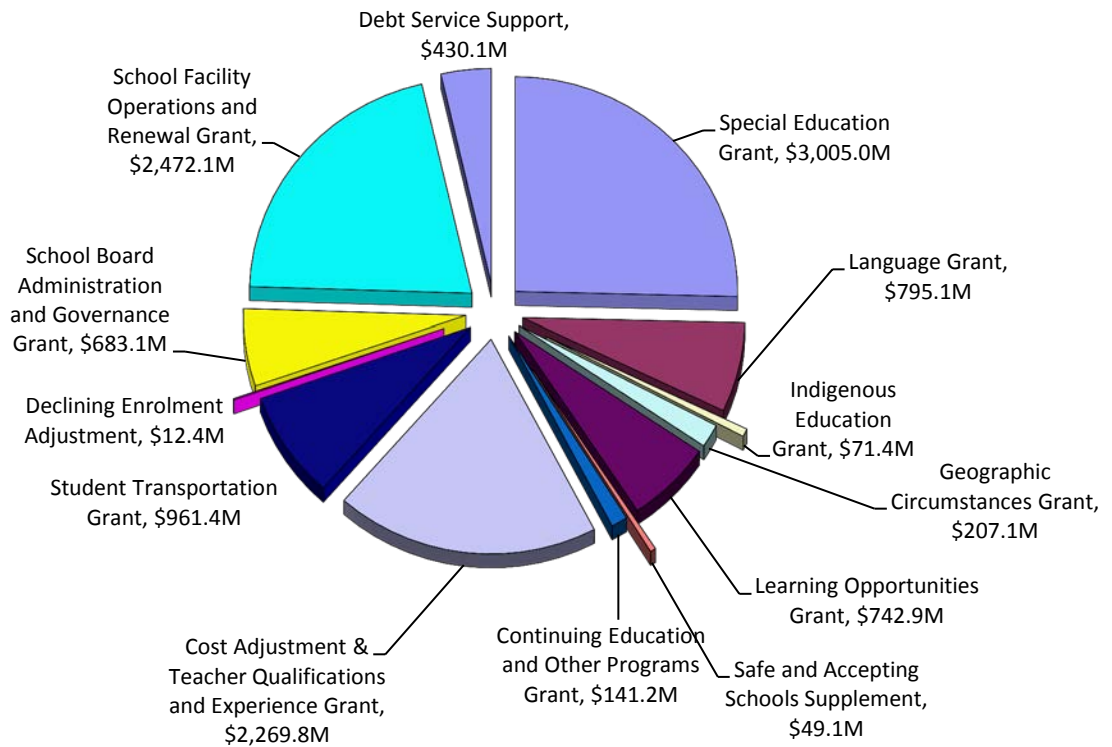
\* Total includes \$36.9 million for school authorities

2018–19 Grant Allocations (Projections)

Total: \$24.53B\*



Special Purpose Grants



\* School authorities funding (\$36.9 million) is included in the total, but not in the pie chart.

# Pupil Foundation Grant

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The Pupil Foundation Grant is a per-pupil allocation that supports the elements of a classroom education that are required by, and generally common to, all students.

In 2018–19, the Pupil Foundation Grant has five allocations, with the new Intermediate Allocation:

- Kindergarten (JK/SK) Pupil Foundation Allocation,
- Primary (Grades 1 to 3) Pupil Foundation Allocation,
- Junior and Intermediate (Grades 4 to 8) Pupil Foundation Allocation,
- Intermediate (Grades 7 and 8) Supplementary Pupil Foundation Allocation, and
- Secondary (Grades 9 to 12) Pupil Foundation Allocation.

For 2018–19, funding through the Pupil Foundation Grant is projected to be \$11.16 billion.

## **New in 2018–19**

### **Supporting Students: Career Counselling, Student Mental Health and Well-Being**

In 2018–19, the ministry is investing \$46 million through the Pupil Foundation Grant and other related allocations\* for additional teachers to support career counselling as well as student well-being and student mental health.

School boards have the flexibility to use this funding to focus on ensuring students and parents are better informed about future options for initial postsecondary destinations ( i.e. apprenticeship, college, community living, university and workplace) and their future careers, and to ensure students have the supports they need to succeed. The funding may support students and their families with preparing for the academic transition to high school (e.g., gap closing and course selection); providing opportunities for experiential learning that provide exposure to role models and positive examples of a diversity of careers; navigating career and postsecondary education pathways choices and transitions; and promoting well-being and connecting with mental health supports in keeping with the boards' mental health strategies.

The staffing benchmark for elementary guidance teachers is being consolidated into the new Intermediate Supplementary Pupil Foundation Allocation for Grade 7 and 8 students. As a result of the consolidation and new investment in 2018–19, the benchmark for Grade 7 and 8 guidance teachers is increasing to 2.6 per 1,000 ADE, which is the same as the secondary benchmark.

It is important to note that although funding is generated through Grades 7 and 8 enrolment, funding can be used to support elementary and secondary students from grades 7 to 12.

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\* Cost Adjustment and Teacher Qualifications and Experience Grant and the Declining Enrolment Adjustment

## **Salary Benchmark Increase**

The ministry is providing a 1.5 per cent salary benchmark increase for staff\*. This increase reflects the government's commitment through the the 2017–19 labour agreements.

### **Class Size Investment: Kindergarten**

In 2017–18, the ministry implemented a cap on kindergarten classes of 30 students per class. In 2018–19, this cap will be lowered to 29 students per class. Up to 10 per cent of kindergarten classes in each board may have as many as 32 students if one of the following eligible circumstances applies:

- If purpose-built accommodation is not available (this exception will sunset after 2021–22);
- If a program will be negatively affected (e.g., French Immersion); or
- Where compliance will increase kindergarten/Grade 1 combined classes.

To support boards in meeting smaller kindergarten class sizes, the funded average class size will be reduced to 25.57 in 2018–19. The ministry is providing \$11 million this year to help boards manage the costs associated with meeting the caps.

The class size board-wide average requirement of 26 remains in place.

### **Class Size Investment: Grades 4 to 8**

As announced last year, any board with a regulated Grade 4–8 class size average maximum exceeding 24.5 will be required to reduce its Grade 4–8 maximum class size average to 24.5 within five years. The class size regulation outlines the specific maximum board-wide class size average for these boards in 2018–19.

The funded average class size through the Junior and Intermediate (Grade 4 to 8) Pupil Foundation Allocation is being reduced from 24.17 to 23.84 in 2018–19 as part of a five-year reduction, which began in 2017–18. The ministry is investing \$38 million this year to help boards manage the costs associated with meeting the reduced class requirement.

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\* Does not include Directors of Education and other senior administration (i.e., associate directors, superintendents, senior business officials and other senior supervisory officers). Increases to principals and vice-principals' benchmarks are being funded separately. See the School Foundation Grant for details.



# Pupil Foundation Grant Components

## Classroom Staffing

### *Classroom Teachers*

Salaries and benefits for classroom teachers to support funded average class sizes (elementary and secondary panels) and average funded credit load per pupil (secondary panel only).

### *Preparation Time*

Funding provided for preparation time for classroom teachers.

### *Specialist/ Student Success Teachers*

Salaries and benefits for:

- Elementary Specialist teachers for Kindergarten (JK/SK), Primary (Grades 1 to 3), and Junior and Intermediate (Grades 4 to 8) students, and
- Secondary Student Success teachers for Secondary (Grades 9 to 12) students.

### *Secondary Programming*

Salaries and benefits for Secondary Programming teachers for Secondary (Grades 9 to 12) students.

### *Early Childhood Educators (ECEs)*

Salaries and benefits for ECEs to support the funded average class size for kindergarten allocated through the Kindergarten (JK/SK) Pupil Foundation Allocation.

Depending on Junior Kindergarten and Senior Kindergarten enrolment, Supported Schools may be eligible for additional funding support for ECE staffing in kindergarten classrooms.

## **Library and Guidance Services, including Supporting Students in Career Counselling, Student Mental Health and Well-Being**

Salaries and benefits for teacher librarians as well as guidance teachers.

Guidance teachers funded through the Intermediate Supplementary Pupil Foundation Allocation support career counselling as well as student well-being and student mental health in Grades 7 to 12.

## **Classroom Consultants**

Salaries and benefits for teacher consultants and co-ordinators, such as reading specialists and program specialists, who assist teachers in developing curriculum or who work with individual students.

## **Supply Teachers**

Salaries and benefits for supply and occasional teachers.

## **Educational Assistants**

Salaries and benefits for educational assistants who support teachers in the classroom.

## **Professionals and Para-professionals**

Salaries and benefits for staff who provide support services to students and teachers, such as attendance counsellors, lunchroom supervisors, hall monitors, social workers, child/youth workers, community workers, and computer technicians.

Professionals and para-professionals who provide support for special education, such as psychologists, psychometrists, and speech pathologists, are funded through a combination of the Pupil Foundation Grant, the Special Education Grant, and other special purpose grants.

## **Elementary Supervision**

Funding to support the costs of student supervision in elementary schools.

## **Department Heads**

Funding for department head allowances in secondary schools.

## **Textbooks and Learning Materials**

Textbooks and learning materials required to meet the learning expectations of the curriculum may include workbooks, resource materials, science supplies, lab material kits, library materials, instructional software, CD ROMs, DVDs, technology supporting distance education, as well as internet expenses. Learning materials may also include those materials that are used by a student and cannot be used again by another student in the next semester, for example, a chemical used in a chemistry experiment.

## **Classroom Supplies**

Classroom supplies are items used in the classroom. Classroom supplies are not learning materials that are required to meet the learning expectations of the curriculum; they are

materials used to facilitate effective learning in the classroom and include classroom equipment.

### **Classroom Computers**

Classroom computers (hardware only) and the associated network costs.

<b>KINDERGARTEN (JK/SK) Pupil Foundation Allocation</b>	<b># staff per 1,000 ADE</b>	<b>benchmark salary + benefits (% of salary)</b>	<b>\$ allocation per ADE</b>	
Classroom Staffing	Classroom Teacher <sup>*</sup>	39.11	\$76,210 + 10.44%	\$3,291.74
Funded Average Class Size 25.57:2	Specialist Teacher and Preparation Time <sup>*</sup>	7.66		\$644.71
	Early Childhood Educator <sup>†</sup>	44.58	\$31,376 + 26.03%	\$1,762.96
Library Services	Teacher Librarian <sup>*</sup>	1.31	\$76,210 + 10.44%	\$110.09
Classroom Consultant		0.41	\$104,908 + 10.20%	\$47.40
Supply Teacher				\$145.72
Education Assistant		0.20	\$44,497 + 26.03%	\$11.22
Professional/Para-Professional Support		1.73	\$60,336 + 21.02%	\$126.32
Elementary Supervision				\$26.88
Textbooks and Learning Materials				\$69.00
Classroom Supplies				\$82.82
Classroom Computers				\$34.52
<b>TOTAL Kindergarten (JK/SK) Per-Pupil Amount</b>				<b>\$6,353.38</b>

NOTE: Pension plan contributions for teachers and other eligible members of the Ontario Teachers' Pension Plan (OTPP) are matched by the government and are not included in the benefit benchmarks.

$$\text{Kindergarten Pupil Foundation Allocation} = \text{Kindergarten ADE} \times \$6,353.38$$

\* Additional funding is recognized through the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

† Additional funding is recognized through the Early Childhood Educator Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

<b>PRIMARY (Grades 1 to 3) Pupil Foundation Allocation</b>	<b># staff per 1,000 ADE</b>	<b>benchmark salary + benefits (% of salary)</b>	<b>\$ allocation per ADE</b>
Classroom Staffing Class size 19.8:1	Classroom Teacher*	50.51	\$76,210 + 10.44%
	Specialist Teacher and Preparation Time*	9.67	
Library Services	Teacher Librarian*	1.31	
Classroom Consultant		0.41	\$104,908 + 10.20%
Supply Teacher			
Education Assistant		0.20	\$44,497 + 26.03%
Professional/Para-Professional Support		1.73	\$60,336 + 21.02%
Elementary Supervision			
Textbooks and Learning Materials			
Classroom Supplies			
Classroom Computers			
<b>TOTAL Primary Per-Pupil Amount</b>			<b>\$5,719.10</b>

NOTE: Pension plan contributions for teachers and other eligible members of the Ontario Teachers' Pension Plan (OTPP) are matched by the government and are not included in the benefit benchmarks.

$$\text{Primary Pupil Foundation Allocation} = \text{Grades 1 to 3 ADE} \times \$5,719.10$$

\* Additional funding is recognized through the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

<b>JUNIOR and INTERMEDIATE (Grades 4 to 8) Pupil Foundation Allocation</b>	<b># staff per 1,000 ADE</b>		<b>benchmark salary + benefits (% of salary)</b>	<b>\$ allocation per ADE</b>
Classroom Staffing Class size 23.84:1	Classroom Teacher*	41.95	\$76,210 + 10.44%	\$3,530.78
	Specialist Teacher and Preparation Time*	8.16		\$686.80
Library Services	Teacher Librarian*	1.31		\$110.09
Classroom Consultant		0.41	\$104,908 + 10.20%	\$47.40
Supply Teacher				\$145.72
Education Assistant		0.20	\$44,497 + 26.03%	\$11.22
Professional/Para-Professional Support		1.73	\$60,336 + 21.02%	\$126.32
Elementary Supervision				\$26.88
Textbooks and Learning Materials				\$69.00
Classroom Supplies				\$82.82
Classroom Computers				\$34.52
<b>TOTAL Junior and Intermediate Per-Pupil Amount</b>				<b>\$4,871.55</b>

NOTE: Pension plan contributions for teachers and other eligible members of the Ontario Teachers' Pension Plan (OTPP) are matched by the government and are not included in the benefit benchmarks.

***Junior and Intermediate Pupil Foundation Allocation = Grades 4 to 8 ADE × \$4,871.55***

\* Additional funding is recognized through the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

<b>INTERMEDIATE (Grades 7 to 8) Supplementary Pupil Foundation Allocation</b>	<b># staff per 1,000 ADE</b>	<b>benchmark salary + benefits (% of salary)</b>	<b>\$ allocation per ADE</b>
Guidance Teachers: Supporting Students in Career Counselling, Student Mental Health and Well-Being*	2.60	\$76,210 + 10.44%	\$218.83

NOTE: Pension plan contributions for teachers and other eligible members of the Ontario Teachers' Pension Plan (OTPP) are matched by the government and are not included in the benefit benchmarks.

***Intermediate Supplementary Pupil Foundation Allocation = Grades 7 to 8 ADE × \$218.83***

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\* Additional funding is recognized through the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

<b>SECONDARY (Grades 9 to 12) Pupil Foundation Allocation</b>	<b># staff per 1,000 ADE</b>	<b>benchmark salary + benefits (% of salary)</b>	<b>\$ allocation per ADE</b>
Classroom Staffing Class size 22:1 Credit load per pupil 7.5	Classroom Teacher* 42.61	\$76,210 + 10.44%	\$3,586.33
	Student Success Teacher and Preparation Time* 15.15		\$1,275.12
	Secondary Programming* 1.02		\$85.85
Library and Guidance Services	Teacher Librarian* 1.10		\$92.58
	Guidance Teacher* 2.60		\$218.83
Classroom Consultant	0.46	\$104,908 + 10.20%	\$53.18
Supply Teacher			\$106.60
Professional/Para-Professional Support	2.21	\$60,336 + 21.02%	\$161.37
Department Head Allowance	9.00	\$4,878 + 10.44%	\$48.49
Textbooks and Learning Materials			\$92.29
Classroom Supplies			\$188.87
Classroom Computers			\$45.03
<b>TOTAL Secondary Per-Pupil Amount</b>			<b>\$5,954.54</b>

NOTE: Pension plan contributions for teachers and other eligible members of the Ontario Teachers' Pension Plan (OTPP) are matched by the government and are not included in the benefit benchmarks.

$$\text{Secondary Pupil Foundation Allocation} = \text{Grades 9 to 12 ADE} \times \$5,954.54$$

\* Additional funding is recognized through the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.



# School Foundation Grant

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The School Foundation Grant supports the costs of in-school administration and leadership (salaries and benefits for principals, vice-principals, and office support staff), as well as supplies for school administration purposes. School boards are responsible for decisions regarding the allocation of in-school administration staff to schools.

The total School Foundation Grant is projected to be \$1.49 billion in 2018–19.

## New in 2018–19

### Compensation Updates

The additional compensation for principals and vice-principals table is being updated to add in the amounts related to the salary increases for the 2018–19 school year. The amounts related to the 2017–18 school year have been removed from the table and are reflected as an increase to the benchmark levels. This increase is being provided as a \$2,013 increase to each of the benchmark salaries for principals and vice-principals as opposed to a percentage increase. As well, the benchmarks for 2017–18 are also being revised to provide a \$1,420 increase to each of the benchmark salaries for principals and vice-principals as opposed to the percentage increase to the benchmarks that was previously applied for 2017–18. This change is required to integrate the impacts of the negotiated salary increases into the funding benchmarks.

### Definition of “School” Financial Impacts Phase-in

This is the second year of a four-year phase-in of the financial impact of the new definition of “school.” This change also includes the estimated impact on other grants in the GSN that are based on the School Foundation Grant definition of a school (i.e., Actualisation linguistique en français (ALF), Supported Schools Allocation, Library Staff Allocation, and Parent Engagement Funding Allocation). A transition amount is provided through the School Foundation Grant via a table amount in the GSN regulation.

### Definition of “School”

The definition of a school for the purposes of funding in-school administration through the School Foundation Grant for each board is as follows.

- One or more school facility/facilities operated by the board and located on a single campus. A campus is defined as property or properties owned, leased or rented by a school board that are linked by a contiguous property line.
- In order to generate funding, a school must have ADE.

A school is identified as:

- an elementary school when it consists of only elementary school facilities;
- a secondary school when it consists of only secondary school facilities;
- a combined elementary/secondary school when a school consists of both elementary and secondary school facilities (for example, Grades 7 and 8 with Grades 9 to 12).

## Tiers

There are three tiers of funding supports for school administration. The tiers provide differentiated support for in-school administration in schools based on distance criteria as follows:

**Supported School\*** (these schools are also eligible to generate funding through the Supported Schools Allocation in the Geographic Circumstances Grant), defined as:

- a. an elementary school where the next closest elementary school of the board is at least 20 km away, or
- b. a secondary or combined elementary/secondary school where the next closest secondary or combined elementary/secondary school of the board is at least 45 km away.

**Distant School**, defined as:

- a. an elementary school that is not a supported school but where the next closest elementary school of the board is at least 10 km away, or
- b. a secondary or combined elementary/secondary school that is not a supported school but where the next closest secondary/combined elementary/secondary school of the board is at least 20 km away.

**Regular School**, defined as a school which is neither distant nor supported.

French-language boards' regular schools will generate funding as if they were distant schools. This investment recognizes that boards operating in a minority language context may face greater difficulty in meeting school size thresholds.

## School Foundation Grant Benchmarks

The tables below show the salary and benefits benchmarks for staff funded through the School Foundation Grant as well as the benchmarks for school office supplies:

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\*Supported schools are referred to as "outlying schools" in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

***Funded Salary and Benefits Benchmarks***

<b>Staff</b>	<b>Elementary Salary Benchmark</b>	<b>Elementary Benefits (% of Salary)</b>	<b>Secondary and Combined Elementary/ Secondary Salary Benchmark</b>	<b>Secondary and Combined Elementary/ Secondary Benefits (% of Salary)</b>
<b>Principal</b>	\$116,855	10.20%	\$127,129	10.20%
<b>Vice-Principal</b>	\$110,865	10.20%	\$116,772	10.20%
<b>School Office Support Staff</b>	\$43,755	25.93%	\$46,092	25.93%

NOTE: Pension plan contributions for teachers and other eligible members (e.g., principals and vice-principals) of OTPP are matched by the government and are not included in the benefit benchmarks.

Funding to support the salary increase for the 2018–19 school year is set out in the additional compensation for principals and vice principals table in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

***School Office Supplies Benchmarks***

<b>School Office Supplies Benchmark</b>	<b>Elementary</b>	<b>Secondary and Combined Elementary/Secondary</b>
Per-School Amount	\$2,070.50	\$3,080.50
Per-Pupil Amount	\$6.06 per ADE	\$7.07 per ADE

The number of funded FTE principals for an elementary school is outlined in the following table:

***Number of Funded Principals – ELEMENTARY SCHOOLS***

School Enrolment (ADE)	Supported Schools	Distant Schools and French-Language Regular Schools	English-Language Regular Schools
$0 < ADE < 50$	0.5		
$50 \leq ADE < 100$		$ADE / 100$	
$100 \leq ADE < 150$	1	1	$ADE / 150$
$ADE \geq 150$			1

Any multi-building elementary school in English-language boards that has an average of at least 300 ADE over all buildings on the campus and at least 150 ADE in each building on the campus receives funding for one additional full-time equivalent (FTE) principal.

Any multi-building elementary school in French-language boards that has an average of at least 150 ADE over all buildings on the campus and at least 100 ADE in each building on the campus receives funding for one additional full-time equivalent (FTE) principal.

The number of funded elementary vice-principals for an elementary school is outlined in the following table:

***Number of Funded Vice-Principals – ELEMENTARY SCHOOLS***

School Enrolment (ADE)	Supported, Distant and Regular Schools
$0 < ADE < 250$	0
$250 \leq ADE < 500$	$(ADE - 250) \times 0.003$
$500 \leq ADE < 1000$	$0.75 + (ADE - 500) \times 0.0025$
$ADE \geq 1000$	2

The number of funded school office support staff for an elementary school is outlined in the following table:

**Number of Funded School Office Support Staff – ELEMENTARY SCHOOLS**

School Enrolment (ADE)	Supported Schools	Distant and Regular Schools
$0 < ADE < 100$	1	$ADE / 100$
$100 \leq ADE < 250$	$1 + (ADE - 100) \times 0.00125$	$1 + (ADE - 100) \times 0.00125$
$250 \leq ADE < 300$	$1.1875 + (ADE - 250) \times 0.002$	$1.1875 + (ADE - 250) \times 0.002$
$300 \leq ADE < 500$	$1.2875 + (ADE - 300) \times 0.003125$	$1.2875 + (ADE - 300) \times 0.003125$
$ADE \geq 500$	$1.9125 + (ADE - 500) \times 0.003675$	$1.9125 + (ADE - 500) \times 0.003675$

The number of funded principals for a secondary and combined elementary/secondary school is outlined in the following table:

**Number of Funded Principals – SECONDARY AND COMBINED ELEMENTARY/SECONDARY**

School Enrolment (ADE)	Supported Schools	Distant Schools / French-Language Regular Schools	English-Language Regular Schools
$0 < ADE < 50$	0.5	$ADE / 100$	$ADE / 200$
$50 \leq ADE < 100$			
$100 \leq ADE < 200$	1	1	
$ADE \geq 200$			1

Any multi-building secondary school in an English-language board that has an average of at least 700 ADE across all buildings on the campus and at least 200 ADE in each building on the campus receives funding for one additional full-time equivalent (FTE) principal.

Any multi-building secondary school in a French-language board that has an average of at least 350 ADE across all buildings on the campus and at least 150 ADE in each building on the campus receives funding for one additional full-time equivalent (FTE) principal.

Any combined elementary/secondary school with at least 350 ADE and at least 100 elementary ADE and at least 100 secondary ADE receives funding for one additional full-time equivalent (FTE) principal.

The number of funded vice-principals in a secondary and combined elementary/secondary school is outlined in the following table:

***Number of Funded Vice-Principals – SECONDARY AND COMBINED ELEMENTARY/SECONDARY***

School Enrolment (ADE)	Supported Schools	Distant Schools / French-Language Regular Schools	English-Language Regular Schools
$0 < ADE < 50$	0	0	0
$50 \leq ADE < 100$			
$100 \leq ADE < 200$			
$200 \leq ADE < 500$			
$500 \leq ADE < 1500$	ADE / 500	ADE / 500	ADE / 500
$ADE \geq 1500$			

The number of funded school office support staff in a secondary and combined elementary/secondary school is outlined in the following table:

***Number of Funded School Office Support Staff – SECONDARY AND COMBINED ELEMENTARY/SECONDARY***

School Enrolment (ADE)	Supported Schools	Distant and Regular Schools
$0 < ADE < 100$	1	ADE / 100
$100 \leq ADE < 500$	$1 + (ADE - 100) \times 0.003125$	$1 + (ADE - 100) \times 0.003125$
$500 \leq ADE < 1000$	$2.25 + (ADE - 500) \times 0.0055$	$2.25 + (ADE - 500) \times 0.0055$
$ADE \geq 1000$	$5 + (ADE - 1000) \times 0.004$	$5 + (ADE - 1000) \times 0.004$

The total School Foundation Allocation for a school is determined by:

- multiplying the salary and benefits benchmark amounts by the number of funded principals, vice-principals, and school office support staff,
- multiplying the ADE of the school by the school office supplies per-pupil benchmark,
- adding the school office supplies per-school amount, and
- summing the principal, vice-principal, school office support staff, and school office supplies components.

## **Additional Compensation for Principals and Vice-Principals**

In 2018–19, funding is being provided through the additional compensation for principals and vice-principals table to support the salary increase specified in the 2018–20 agreement for 2018–19 (\$1,755 per FTE). The funding that was provided through the additional compensation for principals and vice-principals table in 2017–18 has been replaced by an increase to the benchmark salaries for principals and vice-principals of \$2,013 in 2018–19. As well, the benchmarks for 2017–18 are also being revised to provide a \$1,420 increase to each of the benchmark salaries for principals and vice-principals as opposed to the percentage increase to the benchmarks that was previously applied for 2017–18. This change is being made to better reflect the negotiated salary increases in the funding benchmarks.

Each board's allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2018–19 School Board Fiscal Year* regulation.

## Special Purpose Grants

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The Special Purpose Grants generate a significant amount of funding for boards based on the varying circumstances and unique needs of boards, schools, and students across Ontario. The Special Purpose Grants recognize that different levels of support are required by boards to provide quality education in different locations, to respond to particular student and school needs, and support varying demographic profiles. The thirteen special purpose grants in 2018–19 are as follows:

	<b>Grant Name</b>	<b>Projected Funding in 2018–19 (\$ Million)</b>
1	Special Education Grant	\$3,005.0
2	Language Grant	\$795.1
3	Indigenous Education Grant	\$71.4
4	Geographic Circumstances Grant	\$207.1
5	Learning Opportunities Grant	\$742.9
6	Safe and Accepting Schools Supplement	\$49.1
7	Continuing Education and Other Programs Grant	\$141.2
8	Cost Adjustment and Teacher Qualifications and Experience Grant	\$2,269.8
9	Student Transportation Grant	\$961.4
10	Declining Enrolment Adjustment	\$12.4
11	School Board Administration and Governance Grant	\$683.1
12	School Facility Operations and Renewal Grant	\$2,472.1
13	Debt Service Support (includes interest expense and non-permanently financed capital debt)	\$430.1
	<b>TOTAL</b>	<b>\$24,530.3*</b>

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\* Total includes \$36.9 million for school authorities



# Special Education Grant

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The Special Education Grant provides additional funding to school boards to support students who need special education programs, services, and/or equipment.

The Special Education Grant is made up of six allocations:

- Special Education Per Pupil Amount (SEPPA) Allocation – \$1.54 billion,
- Differentiated Special Education Needs Amount (DSENA) Allocation – \$1.13 billion,
- Special Equipment Amount (SEA) Allocation – \$106.6 million,
- Special Incidence Portion (SIP) Allocation – \$105.3 million,
- Care, Treatment, Custody and Correctional Amount (CTCC Amount) (Previously Facilities Amount (FA)) Allocation – \$103.9 million, and
- Behaviour Expertise Amount (BEA) Allocation – \$15.2 million.

The Special Education Grant may only be used for special education. Any unspent funding must be treated as deferred revenue for special education.

The Special Education Grant is projected to be approximately \$3.01 billion in 2018–19.

## **New in 2018–19**

### **DSENA Multi-Disciplinary Supports amount – \$50.8 million investment**

School boards will be provided with \$50.8 million through the new Multi-Disciplinary Supports Amount, a new component of the DSENA. This funding will support increased special education programs and services for all students with special education needs, including subsets of this population such as students with ASD, and other needs such as mental health needs. This includes funding for:

- a multi-disciplinary team for all boards (up to four additional FTEs per school board), which will help to build board capacity, support special education assessments and help teachers, educational assistants, and other staff better understand and adapt to the unique needs of their students (\$28.4 million);
- other staffing resources to support students with special education needs (\$22.5 million).

### **Special Education Per-Pupil Amount (SEPPA) Allocation – \$28 million Investment**

In 2018-19, an investment of \$28 million will be made to the SEPPA allocation. Funding will be allocated to all school boards by increasing all three SEPPA allocation benchmarks to the following:

- \$1,007.08 per JK to Grade 3 student,
- \$773.57 per Grade 4 to 8 student, and
- \$510.73 per Grade 9 to 12 student.

This increase supports all students with special education needs, including subsets of this population such as students with ASD, and other needs such as mental health needs.

### **Special Incidence Portion (SIP) – \$2 million investment**

In 2018–19, the maximum SIP funding amount per eligible claim will increase by 1.5 per cent, from \$27,000 to \$27,405. This will result in a projected investment of \$2 million that is intended to support students with extraordinarily high needs to be successful in school. This increase in the SIP allocation supports the staffing costs associated with addressing the health and safety needs of these students and others in their school.

### **Behaviour Expertise Amount (BEA) and Applied Behaviour Analysis Training**

Starting in 2018–19, the \$3 million Applied Behaviour Analysis Training allocation, which was previously provided to school boards through Education – Program Other (EPO) funding, will be allocated through the Behaviour Expertise Amount (BEA) allocation of the Special Education Grant. As such, the BEA allocation will have two components:

- Applied Behaviour Analysis (ABA) Expertise Professionals Amount ; and
- ABA Training Amount.

### **Allocation Name Change New for 2018–19: Care, Treatment, Custody and Correctional Amount (CTCC Amount) Allocation**

Beginning in 2018–19, the Facilities Amount will be renamed to Care, Treatment, Custody and Correctional Amount (CTCC Amount). The CTCC Amount is provided to approved district school boards to support Education Programs in Care and/or Treatment, Custody, and Correctional Facilities. Renaming this funding amount will more accurately reflect the intention of the funds, and make the naming consistent with ministry program documentation as well as district school board language.

## **Special Education Per-Pupil Amount (SEPPA) Allocation**

The Special Education Per-Pupil Amount (SEPPA) Allocation recognizes the cost of providing additional assistance to the majority of students with special education needs. SEPPA is allocated to boards on the basis of total enrolment.

The amounts for 2018–19 are:

- \$1,007.08 per JK to Grade 3 student,
- \$773.57 per Grade 4 to 8 student, and
- \$510.73 per Grade 9 to 12 student.

The SEPPA Allocation is projected to be approximately \$1.54 billion in 2018–19.

## **Differentiated Special Education Needs Amount (DSENA) Allocation**

The DSENA Allocation addresses the variation among boards with respect to students with special education needs and boards' abilities to respond to those needs.

In 2018–19, the DSENA Allocation is made up of:

- the Measures of Variability (MOV) amount – \$273.0 million,
- the Special Education Statistical Prediction Model (SESPM) amount – \$773.4 million,
- the Base Amount for Collaboration and Integration amount – \$32.8 million, and
- the Multi-Disciplinary Supports amount - \$50.8 million
  - Multi-disciplinary Team component (\$28.4 million) and
  - Other Staffing Resources component (22.5 million)

### **Multi-Disciplinary Supports Amount**

New in 2018–19, the new Multi-Disciplinary Supports Amount is intended to support all students with special education needs, including subsets of this population such as students with ASD, and other needs such as mental health. This new Multi-Disciplinary Supports Amount includes the following components:

#### **Multi-Disciplinary Team Component**

Funding is provided for a multi-disciplinary team for all boards (up to four additional FTEs per school board), which will help to build board capacity, support special education assessments and help teachers, educational assistants, and other staff better understand and adapt to the unique needs of their students.

Boards will generate funding for the multi-disciplinary team component based on the number of new multi-disciplinary team members hired. Each new multi-disciplinary team member hired, up to a maximum of four, will generate \$98,575.63 for the school board. If the expenses for these new multi-disciplinary team members are less than the amount of funding generated, this unspent funding will be reported as deferred revenue for special education (broader special education envelope). Any eligible spending in excess of the funding for new multi-disciplinary team members will be included in the special education spending that will be measured against the broader special education envelope.

#### **Other Staffing Resources Component**

Funding is provided for other staffing resources to support students with special education needs.

The other staffing resources amount will be allocated to school boards as per the DSENA Table of the 2018–19 GSN regulation.

The DSENA Allocation is projected to be \$1.13 billion for 2018–19.

## Special Equipment Amount (SEA) Allocation

The 2018–19 SEA Allocation is made up of two components:

- SEA Per-Pupil Amount, including a \$10,000 base amount for each board, and
- SEA Claims-Based Amount.

### SEA Per-Pupil Amount

The SEA Per-Pupil Amount is calculated using the following formula:

$$\begin{aligned} & \text{Base amount } \$10,000 \\ & + \\ & (\$36.101 \times ADE) \end{aligned}$$

In 2018–19, each school board will receive a projected SEA Per-Pupil Amount component, which includes a base amount of \$10,000 for each school board plus an amount based on the board's ADE. The SEA Per-Pupil Amount is allocated for the purchase of all computers, software, robotics, computing-related devices, and required supporting furniture, as identified for use by students with special education needs in accordance with the SEA funding guidelines.

In addition, the SEA Per-Pupil Amount helps school boards in providing training for staff and students (where applicable), equipment set-up, maintenance, and repair as determined by the board for all SEA equipment, including SEA equipment funded through the SEA claims-based process. Technicians and training costs are no longer submitted through the SEA claims process.

### SEA Claims-Based Amount

The SEA Claims-Based Amount provides funding to school boards for the purchases of other non-computer based equipment to be utilized by students with special education needs, including sensory equipment, hearing support equipment, vision support equipment, personal care support equipment, and physical assists support equipment, through a claims-based process with an \$800 deductible. Eligibility requirements for SEA are outlined in the [Special Education Funding Guidelines: Special Equipment Amount \(SEA\), 2018–19, Spring 2018](#).

### SEA Allocation and Financial Reporting by Boards

Boards will develop an internal process that allocates the SEA Per-Pupil Amount, the SEA Claims-Based Amount, and the board internal contribution to support student needs, in an equitable and timely fashion.

Similar to previous years, the SEA Per-Pupil Amount will be reported separately from all other special education expenditures. Unused SEA Per-Pupil Amount funding (including the \$10,000

base) must be treated as SEA Per-Pupil Amount deferred revenue to support future purchases of computers, software, robotics and computer-related devices and required supporting furniture identified for use by students with special education needs, as well as all training and technician costs for all SEA equipment.

Portability requirements for equipment purchased with the SEA funding are outlined in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation and described in the *Special Education Funding Guidelines: Special Equipment Amount (SEA), 2018–19, Spring 2018*.

Each board's Special Equipment Amount Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

The SEA Allocation is projected to be \$106.6 million in 2018–19.

## **Special Incidence Portion (SIP) Allocation**

The SIP Allocation supports pupils who require more than two full-time staff to address the health and safety needs of both the students who have extraordinarily high needs related to their disabilities and/or exceptionalities and others at their school.

In 2018–19, the maximum Special Incidence Portion (SIP) funding amount per eligible claim will increase from \$27,000 to \$27,405, an increase of 1.5 per cent.

Eligibility criteria for SIP are outlined in the *Special Education Funding Guidelines: Special Incidence Portion (SIP), 2018–19, Revised Summer 2018*. SIP claims are submitted to the Ministry of Education regional offices for approval.

The SIP Allocation is projected to be \$105.3 million in 2018–19.

## **Care, Treatment, Custody and Correctional Amount (CTCC Amount) (Formerly the Facilities Amount )**

The CTCC Amount provides funding to school boards to provide education programs for school-aged children and youth in care and/or treatment centres, and in custody and correctional facilities. These facilities include hospitals, children's mental health centres, psychiatric institutions, detention and correctional facilities, community group homes, and social services agencies. The provision of education in these facilities is subject to the Memorandum of Understanding, a formal agreement between a district school board and the facility. Guidelines providing direction to boards on the approval and funding of these programs are updated annually. Further details can be found in the [Guidelines For Educational Programs for Students In Government Approved Care and/or Treatment, Custody and Correctional \(CTCC\) Facilities 2018–19](#). Funding for the CTCC Amount is based on an approval

process specified in the guideline issued for these programs. The recognized costs include teachers, educational assistants and classroom supplies.

Revenue is reduced when the projected amount approved and paid to a school board is greater than the actual final expenditure incurred.

Additional funding is provided to school boards to help offset the accommodation costs of classrooms in care and/or treatment, and custody settings that operate in school board space. This funding is included in the School Operations Allocation. School boards may fund the transportation they have authority to provide with their Student Transportation Grant.

The CTCC Amount is projected to be \$103.9 million in 2018–19.

## **Behaviour Expertise Amount (BEA) Allocation**

The BEA allocation provides funding for school boards to hire board-level Applied Behaviour Analysis (ABA) expertise professionals, and starting in 2018–19 it will also include a new Applied Behaviour Analysis (ABA) Training Amount. This new component was previously provided to school boards through the Autism Supports and Training funding allocation in EPO. As such, beginning in 2018–19 the BEA Allocation will have two components:

- Applied Behaviour Analysis (ABA) Expertise Professionals Amount (\$12.2 million); and
- ABA Training Amount(\$3 million)

### **ABA Expertise Professionals Amount**

The ABA Expertise Professionals Amount provides funding for school boards to hire board-level ABA expertise professionals. The use of ABA instructional approaches has proven to be effective for students with Autism Spectrum Disorder (ASD) and other students with special education needs. ABA expertise professionals will support principals, teachers, educators and other school staff by providing and coordinating ABA coaching, training and resources; facilitating school boards' collaboration with community service providers, parents and schools; and supporting the *Connections for Students* model.

The ministry will allocate funding based on the following formula:

$$\$87,570 \text{ per school board} + (\$2.94 \times ADE)$$

### **ABA Training Amount**

The ABA Training Amount, which was previously funded through EPO, will provide funding for training opportunities to build school board capacity in ABA. School boards may utilize the ABA Training Amount for:

- professional development (including travel, meals, accommodation);
- procurement or development of resources/programs; and

- release time/supply costs for staff on training (EAs/Educators/school teams).

The formal or informal ABA training opportunities and/or mentoring must be practical and oriented at developing capacity to apply and individualize ABA and should comply with a list of training requirements communicated by the ministry to school boards in a memorandum from April 30, 2014 entitled "Applied Behaviour Analysis (ABA) Training Requirements to support students with Autism Spectrum Disorder."

The ministry will allocate funding based on the following formula:

$$\$750 \text{ per school board} + (\$1.49 \times ADE)$$

ABA Training Amount funding may only be used for ABA training purposes. Any unspent ABA Training Amount funding must be reported in a deferred revenue account to be used for ABA training.

The BEA Allocation is projected to be \$15.2 million in 2018–19.

# Language Grant

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The Language Grant provides funding to support the additional costs related to language instruction.

The Language Grant has five allocations:

- English as a Second Language/English Literacy Development (ESL/ELD) Allocation – \$304.0 million,
- French as a Second Language (FSL) Allocation – \$275.7 million,
- French as a First Language (FFL) Allocation – \$85.8 million,
- Programme d’appui aux nouveaux arrivants (PANA) Allocation – \$7.9 million, and
- Actualisation linguistique en français (ALF) Allocation – \$121.7 million.

Some of the language of instruction allocations of the Language Grant use proxy measures to determine each school board’s relative share of need. The calculations are not intended to count every student who requires support or to determine individual needs for these programs. Boards determine need and use resources provided by the Language Grant to provide language services and support accordingly.

The total Language Grant is projected to be \$795.1 million in 2018–19.

## **New in 2018–19**

### **Diversity in English-language Learners Component (formerly Pupils in Canada Component)**

In 2018–19, the ministry will invest \$10 million in the Diversity in English-language Learners (DELL) component, formerly known as Pupils in Canada (PIC), component of the English as a Second Language/English Literacy Development (ESL/ELD) Allocation.

The DELL component uses census data as a proxy measure of ESL/ELD need for pupils who are not recent immigrants, but whose language spoken most often at home is neither English nor French. This investment, along with an updated distribution using 2016 Census data, is to better support enrolment growth in ESL/ELD programs.

The component is being renamed to more accurately and clearly reflect the intention of the funds.

### **Second-Language and Second-Dialect Instruction**

Ontario’s curriculum requires that students develop strong English-language or French-language skills. The cultural and linguistic diversity of Ontario’s population means that many students require extra help to develop proficiency in their language of instruction.

Three allocations of the Language Grant provide school boards with resources to meet the needs of these students. English-language school boards receive the ESL/ELD Allocation. French-language boards receive the PANA Allocation and the ALF Allocation.



## English as a Second Language/English Literacy Development (ESL/ELD) Allocation

ESL/ELD funding, available only to English-language boards, is based on the sum of the Recent Immigrant and Diversity in English-Language Learners (formerly Pupils in Canada) components.

For 2018–19, the ESL/ELD Allocation is projected to be \$304.0 million.

### Recent Immigrant Component

The Recent Immigrant component provides a total of \$10,491.00 per eligible pupil over four years and is based on the number of recent immigrant pupils born in countries other than Canada, Great Britain, Ireland, the United States, Australia, and New Zealand.

The variables used in calculating this funding are:

- the number of eligible pupils who entered Canada in each year since September 2014, and
- a weighting factor for each of the four years.

### *Weighting Factors*

Year	Start Date	End Date	Weighting Factor
1	September 1, 2017	October 31, 2018	1
2	September 1, 2016	August 31, 2017	0.85
3	September 1, 2015	August 31, 2016	0.5
4	September 1, 2014	August 31, 2015	0.25

### *Number of Eligible Pupils*

Principals are required to report through the Ontario Student Information System (OnSIS) the number of enrolled pupils who entered Canada during the last four years and were born in a country other than Canada, Great Britain, Ireland, the United States, Australia, and New Zealand. Schools are required to keep appropriate immigration information in a pupil's Ontario Student Record (OSR) to support the number of pupils reported as having entered Canada during the last four years.

### *Total Recent Immigrant Component*

The allocation is the sum of the weighted numbers of eligible pupils for each year multiplied by \$4,035.00.

## Diversity in English-Language Learners Component (formerly the Pupils in Canada Component)

The Diversity in English-language Learners (DELL) component (formerly known as the Pupils in Canada (PIC) component) is based on the number of children whose language spoken most often at home is neither English nor French from Census data.

In 2018–19, to help ensure that this component better reflects and supports the needs of boards through the use of more current student information, the ministry is updating this component with 2016 Census data along with a \$10 million investment.

The component is being renamed to more accurately and clearly reflect the intention of the funds.

Each board's allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

## French as a Second Language (FSL) Allocation

FSL funding, available only to English-language boards, supports the additional costs of providing core French, extended French, and French immersion programs. The FSL allocation in 2018–19 is projected to be \$275.7 million.

### FSL – Elementary

At the elementary level, funding is provided for core and extended French based on enrolment in French programs for Grades 4 to 8. French immersion programs, if offered by the board, are funded based on enrolment in French programs for JK to Grade 8.

Current ministry policy requires that each elementary student accumulate at least 600 hours of French-language instruction by the end of Grade 8. School boards are required to plan their French-language programs so that students meet this requirement.

Average daily length of program		Allocation per pupil enrolled in the program
20 – 59 minutes	Core, Grades 4 to 8	\$300.59
60 – 149 minutes	Extended, Grades 4 to 8	\$342.46
150 minutes or more	Immersion, JK/SK, Grades 1 to 8	\$383.11

## FSL – Secondary

The funding is determined according to credits as follows:

Grades	Allocation per-pupil credit – French as a subject	Allocation per-pupil credit – subjects other than French taught in French
9 and 10	\$77.32	\$127.19
11 and 12	\$102.26	\$198.30

## French as a First Language (FFL) Allocation

This funding, available only to French-language boards, recognizes the higher costs of instructional materials and program support incurred in providing French-language programs.

The funding benchmark on a headcount basis is \$752.55 per elementary school pupil of the board as of October 31, 2018. The benchmark per secondary day-school ADE pupil is \$861.76.

Start-up funding for new elementary schools in French is provided at the rate of \$18,685.61 for each new elementary school established by a board in 2018–19.

The FFL Allocation in 2018–19 is projected to be \$85.8 million.

## Programme d'appui aux nouveaux arrivants (PANA) Allocation

PANA funding, available only to French-language boards, is projected to be \$7.9 million in 2018–19. The allocation is the sum of the weighted numbers of eligible pupils for each year multiplied by \$4,035.00.

PANA provides a total of \$10,491.00 per eligible pupil over four years. It is based on the number of recent immigrant pupils who do not have rights under Section 23\* of the *Canadian Charter of Rights and Freedoms*, but have been admitted to the schools through the board's admission committee.

Recent immigrant pupils are deemed eligible to generate PANA funding if:

- they were born in countries in which neither French nor English is the first language of a majority of the population; or

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\* Section 23 refers to linguistic and education rights.

- they were born in countries in which a majority of the population speak a variety of French that is sufficiently different from the French used as the language of instruction in schools of the board.

The variables used in calculating this funding are:

- the number of eligible pupils who entered Canada in each year since September 2014, and
- a weighting factor for each of the four years.

***Weighting Factors***

<b>Year</b>	<b>Start Date</b>	<b>End Date</b>	<b>Weighting Factor</b>
1	September 1, 2017	October 31, 2018	1
2	September 1, 2016	August 31, 2017	0.85
3	September 1, 2015	August 31, 2016	0.5
4	September 1, 2014	August 31, 2015	0.25

***Number of Eligible Pupils***

Principals are required to report in OnSIS the number of enrolled pupils who entered Canada during the last four years, including the pupil’s country of birth. Schools are required to keep appropriate immigration information in a pupil’s Ontario Student Record (OSR) to support the number of pupils reported as having entered Canada during the last four years.

## Actualisation linguistique en français (ALF) Allocation

ALF funding, available only to French-language boards, provides support for language instruction to pupils who are entitled to French-language education by virtue of the *Canadian Charter of Rights and Freedoms* and who have limited, or no competency, in French.

The ALF allocation is the sum of the per-pupil, school, and board components.

Total ALF funding in 2018–19 is projected to be \$121.7 million.

### Per-Pupil Component

The per-pupil component is calculated by applying a broader community factor to a board's enrolment. This factor is intended to be a proxy measure of a board's cultural environment.

The proxy measure is based on the proportion of the school-age population that does not have at least one parent having French as their "First Official Language Spoken," derived from census data.

In 2016–17, the ministry began updating this component with 2011 Census data to help ensure that this component better reflects and supports the needs of boards through the use of more current student information. In 2018–19, the final year of a three-year phase-in, this component is calculated using 2011 Census data.

### Calculation of the Broader Community Factor (BCF)

The BCF is the greater of 75 per cent or one minus the percentage of school-age youth with at least one parent having French as their "First Official Language Spoken," derived from census data.

In 2018–19, year three of the three year phase-in, the per-pupil component is calculated using the BCF based on the 2011 Census data.

The BCF of each board is listed in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

The Elementary and Secondary Per-Pupil Allocations are as follows:

#### ***Elementary Per-Pupil Allocation***

$$\begin{array}{r} \textit{Elementary ADE} \\ \times \\ \textit{Broader Community Factor} \\ \times \\ \$919.36 \end{array}$$

### **Secondary Per-Pupil Allocation**

$$\begin{array}{c} \text{Secondary ADE} \\ \times \\ \text{Broader Community Factor} \\ \times \\ \$401.92 \end{array}$$

### **School Component**

The school component is calculated using the definition of a school used in the School Foundation Grant.

#### **Elementary School Amount**

$$\text{Total number of elementary schools} \times \$48,203.16$$

#### **Secondary\* School Amount**

$$\text{Total number of secondary schools} \times \$90,286.32$$

#### **Secondary/Combined School Size Amount**

<b>Number of Students</b>	<b>2018–19 Total Per Secondary/Combined School</b>
0 < ADE < 100	\$84,166.32
100 ≤ ADE < 200	\$126,249.48
200 ≤ ADE < 300	\$168,332.64
300 ≤ ADE < 400	\$210,415.80
ADE ≥ 400	\$252,498.96

### **Board Component Amount**

Each board's amount for 2018–19 is \$305,888.90

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\* Includes combined schools

# Indigenous Education Grant

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The Indigenous Education Grant supports programs designed for Indigenous learning as outlined in the [Ontario First Nation, Métis, and Inuit Education Policy Framework](#) (Framework) released in January 2007.

The Indigenous Education Grant has four allocations:

- Indigenous Languages Allocation – \$10.5 million,
- Indigenous Studies Allocation – \$33.5 million,
- Per-Pupil Amount (PPA) Allocation – \$21.4 million, and
- Board Action Plans (BAP) Allocation – \$5.8million.

To allow boards to offer these programs despite limited enrolment, the funding benchmarks for Indigenous Studies and Indigenous Languages recognize an average class size of 12 students.

The total Indigenous Education Grant is projected to be \$71.4 million in 2018–19.

## New in 2018–19

### Indigenous Education Lead

The Indigenous Education Lead, previously fully funded in the Per-Pupil Amount (PPA) Allocation of the grant, has been consolidated into the new Program Leadership Allocation (PLA). Details of this realignment can be found under the School Board Administration and Governance Grant. Boards will continue to generate a minimum level of funding equivalent to half of the Supervisory Officer salary and benefits benchmark (i.e., \$83,956.14) through the PPA. Boards may use funding from their 2018–19 PPA, in addition to the minimum amount through the PLA, for the dedicated Indigenous Education Lead salary and benefits.

### Board Action Plan (BAP) Allocation

The BAP allocation is being enveloped to ensure that these funds are directed to support the Framework. This requirement will complement *Board Action Plan on Indigenous Education* reporting already in place.

### 2011 National Household Survey (NHS) Upates

This is the third and final year of the phase-in of the 2011 National Household Survey (NHS) data in the PPA.

## Indigenous Languages Allocation

The Indigenous Languages Allocation supports elementary and secondary Indigenous Language programs from Junior Kindergarten to Grade 12. Funding is based on the number of pupils enrolled and the average daily length of the program as set out below.

In 2018–19, the Indigenous Languages Allocation is projected to be \$10.5 million.

### Indigenous Languages – Elementary

Average length of program	Staff per 12 elementary students	Allocation per pupil enrolled in the program
20 – 39 minutes	0.20	\$1,402.77
40 minutes or more	0.30	\$2,104.16

### Indigenous Languages – Secondary

The funding is established according to credits as follows:

Grades	Staff per 12 secondary students	Allocation per-pupil credit
9 to 12	0.167	\$1,168.98

## Indigenous Studies Allocation

Funding through the Indigenous Studies Allocation supports secondary Indigenous Studies courses\*.

Funding is based on the same benchmarks used to allocate funding for students enrolled in Indigenous Languages – Secondary programs.

In 2018–19, funding through the Indigenous Studies Allocation is projected to be \$33.5 million.

The funding is established according to credits as follows:

Grades	Staff per 12 secondary students	Allocation per-pupil credit
9 to 12	0.167	\$1,168.98

\* Refer to the [Common Course Codes document](#) on the Ministry of Education website for course listings.



## Per-Pupil Amount (PPA) Allocation

In 2018–19, the PPA Allocation is projected to be \$21.4 million.

The PPA Allocation of the Indigenous Education Grant is enveloped to ensure this funding is used to support programs and initiatives aimed at improving Indigenous student achievement and well-being and closing the achievement gap between Indigenous students and all students.

Minimum funding for the Indigenous Education Lead has been transferred to the new Program Leadership Allocation (PLA) under the School Board Administration and Governance Grant. However, boards will continue to generate at least \$83,956.14 (i.e., funding equivalent to half of the Supervisory Officer salary and benefits benchmark) through the PPA. Boards may use funding from their 2018–19 PPA, in addition to the minimum amount through the PLA, for the dedicated Indigenous Education Lead salary and benefits.

In 2016–17, the ministry began updating this component with 2011 National Household Survey (NHS) data to help ensure that this component better reflects and supports the needs of boards through the use of more current student information. In 2018–19, the final year of a three-year phase-in, this component is calculated using 2011 NHS data.

The PPA Allocation is calculated as follows:

Step 1: Calculate a Per-Pupil Amount Based on 2011 NHS data	ADE x Estimated Percentage of Population that is Indigenous based on 2011 NHS data x Weighting Factor x \$187.71
Step 2: Calculate Base Amount of Funding	Max (\$167,912.27**, per-pupil amount based on Step 1)
Step 3: Subtract Funding for Program Leadership Allocation*	\$83,956.13***

\*This funding will be added to the PLA under the School Board Administration and Governance Grant.

\*\*Reflects 1.0 Supervisory Officer salary and benefits benchmark for 2018–19

\*\*\*Reflects 0.5 Supervisory Officer salary and benefits benchmark for 2018–19

### ***Estimating the Percentage of Population that is Indigenous in a Board***

1. The percentage of population that is Indigenous is derived from 2011 NHS data at a Census Sub-Division (CSD) level.
2. The enrolment of a CSD is calculated by taking the sum of enrolments of all facilities of the board operating within the CSD.

3. The percentage for the board is derived by taking the weighted average (using the CSD share of board enrolment over all the enrolment in CSDs in which the board operates) of the CSD level percentages.

The estimated percentage of population that is Indigenous for each board is listed in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

### **Weighting Factor**

A weighting factor is applied to direct more funding to boards with a higher estimated proportion of their population that is Indigenous.

<b>Estimated percentage of student population that is Indigenous</b>	<b>Weighting Factor</b>
between 0 and 7.49%	1
between 7.5% and 14.99%	2
15% or more	3

## **Board Action Plans (BAP) Allocation**

In 2018–19, the ministry is providing \$5.8 million through the BAP Allocation to support the implementation of programs and initiatives aligned with the 16 strategies and actions identified in the *Ontario First Nation, Métis, and Inuit Framework Implementation Plan*.

Starting in 2018–19, the BAP allocation is being enveloped to ensure that these funds are directed to support the Framework. This requirement will complement *Board Action Plan on Indigenous Education* reporting already in place.

The BAP Allocation is calculated as follows:

$$\text{Total Enrolment Component} + \text{Indigenous Student Per-Pupil Amount Component} + \text{Indigenous Student \% of Enrolment Component}$$

<b>Component</b>	<b>% of Allocation</b>	<b>Description</b>
Total Enrolment	55%	Based on board's total student headcount, by range.

Component	% of Allocation	Description
Indigenous Student Per-Pupil Amount	25%	Based on board's voluntary, confidential Indigenous student self-ID data.
Indigenous Student % of Enrolment	20%	Based on board's voluntary, confidential Indigenous student self-ID data as a percentage of board's total student headcount, by range.

The enrolment used to calculate the components of the BAP Allocation includes students for whom fees are chargeable under the tuition fees regulation.

Each board's allocation is set out in the *Grants for Student Need – Legislative Grants for the 2018–19 School Board Fiscal Year* regulation.

# Geographic Circumstances Grant

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The Geographic Circumstances Grant recognizes the additional costs of operating small schools that are isolated and costs that are associated with the geography of boards, including board size and school dispersion.

The Geographic Circumstances Grant consists of three allocations:

- Remote and Rural Allocation – \$117.9 million,
- Supported Schools Allocation – \$69.0 million, and
- Rural and Northern Education Fund Allocation – \$20.2 million.

The total Geographic Circumstances Grant is projected to be \$207.1 million in 2018–19.

## New in 2018–19

### Rural and Northern Education Fund

The Rural and Northern Education Fund Allocation, which was introduced in 2017–18, will continue, and the benchmark is being updated in 2018–19 to reflect compensation benchmark updates.

## Remote and Rural Allocation

The Remote and Rural Allocation supports the higher cost of purchasing goods and services for small school boards, as well as for boards that are distant from major urban centres, and for boards with schools that are distant from one another.

In 2018–19, this allocation is projected to be \$117.9 million.

The Allocation is calculated in 2018–19 by summing the amounts determined for the Board Enrolment, Distance/Urban Factor/French-Language Equivalence, and School Dispersion Components.

### Board Enrolment

This component recognizes that smaller school boards often have higher per-pupil costs for goods and services. Board funding is calculated by multiplying the Per-Pupil Amount based on Day-School ADE from the table below by the Day-School ADE of the Board.

Enrolment	Per-Pupil Amount
0 < ADE < 4,000	\$325.56 - (Day-School ADE x \$0.017680)
4,000 < ADE < 8,000	\$254.85 - ([Day-School ADE - 4,000] x \$0.020310)
ADE ≥ 8,000 or more	\$173.63 - ([Day-School ADE - 8,000] x \$0.021700)*

\*If amount calculated above is negative, it is deemed to be zero.

## Distance/Urban Factor/French-Language Equivalence

This component takes into account the additional costs of goods and services related to remoteness and the absence of nearby urban centres. This component also recognizes that, much like remote school boards, French-language school boards operating in a minority language context face higher costs in obtaining goods and services.

### *Factors Used to Calculate Funding*

<b>Distance to Urban Centre</b>	Distance is measured by road distance from the central board office to the nearest city with a population of at least 200,000 based on the 2011 Census (i.e., Toronto, Ottawa, Hamilton, London, Windsor, Brampton, Kitchener, Mississauga, Markham or Vaughan).
<b>Urban Factor</b>	Each board's urban factor is based on municipal organizations and population data from the 2011 Census. The process used to calculate these is described below.

### *Urban Factor Calculation*

1. For each school facility in the board, the school facility is first mapped to a Census Sub-Division using its postal code. The Urban Factor for the school facility is then calculated using the following approach:

Census Sub-Division Based on School's Postal Code with a Population of	Urban Factor for School Facility
0 – 24,999	1
25,000 – 199,999	$1 - \left( \frac{\text{population} - 25,000}{175,000} \right)$
200,000 or more	0

2. The Urban Factor determined above is multiplied by the ADE of the school facility.
3. The products determined in step 2 for each school facility are then summed for the board and divided by the total ADE of the board to get the board's Urban Factor.

Each board's distance and urban factor are set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

### **Tiered Per-Pupil Amounts**

The following table is used to calculate the per-pupil amount based on Distance.

Distance	Per-Pupil Amount
0 to < 150 kilometres	\$0
150 to < 650 kilometres	$\$1.11068 \times (\text{Distance} - 150)$
650 to < 1,150 kilometres	$\$555.34 + [\$0.14948 \times (\text{Distance} - 650)]$
1,150+ kilometres	\$630.08

### **Calculating Distance/Urban Factor/French-Language Equivalence Funding**

Funding through the Distance/Urban Factor/French-Language Equivalence component is calculated using the three steps described below.

Step 1: Calculate Per-Pupil Amount Based on Distance to Major Urban Centre	The per-pupil amount is calculated using the table above using the distance to major urban centre.
Step 2: Calculate Distance/Urban Funding	Multiply the per-pupil amount calculated in Step 1 by the urban factor, and then multiply by the total ADE.
Step 3: Determine French-Language Equivalence for French-Language School Boards	French-language school boards receive the higher of the amount calculated in step 2 or a distance allocation of \$181.41 per pupil multiplied by the total ADE.

### **School Dispersion**

This component recognizes the higher costs of providing goods and services to students in widely dispersed schools.

This dispersion distance is expressed by combining:

- the average distance between a board's schools, calculated on the basis of the shortest unique road route linking all the schools in a board, weighted at 0.8, and

- the average road distance between the central board office and each school of the board, based on the shortest unique road route linking the board office with each school, weighted at 0.2.

Only boards with an average dispersion distance greater than 14 kilometres qualify for funding under the dispersion component.

### ***Dispersion Distances***

Each board’s average school dispersion distances are set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

### **Calculating Funding Related to School Dispersion**

Funding through the School Dispersion component is calculated using the two steps described below.

Step 1: Calculate Per-Pupil Amount Based on School Dispersion	\$5.84399 × (allocation method dispersion distance – 14 km)
Step 2: Determine School Dispersion Funding	Multiply the per-pupil amount from Step 1 by total ADE.

## **Supported Schools Allocation**

The Supported Schools Allocation provides additional funding for teaching and early childhood educator (ECE) staff to improve the viability of supported schools.

The Supported Schools Allocation is projected to be \$69.0 million in 2018–19.

In conjunction with the definition of a school used in the School Foundation Grant, the following are deemed “supported”:

- an elementary school where the next closest elementary school of the board is at least 20 kilometres away; and
- a secondary or combined elementary/secondary school where the next closest secondary or combined elementary/secondary school of the board is at least 45 kilometres away.

Supported schools are referred to as “outlying schools” in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

Under this allocation, funding is designed to work with the Pupil Foundation Grant so that together:

- supported elementary and combined elementary/secondary schools with 50 or more elementary students generate funding for a minimum of 7.5 FTE elementary teachers;
- supported elementary and combined elementary/secondary schools with at least 16 Junior Kindergarten or Senior Kindergarten students generate funding for a minimum of 1.14 FTE early childhood educators; and
- supported secondary and combined/elementary schools with 50 or more secondary students generate funding for a minimum of 14 FTE secondary teachers.

Funding through the Supported Schools Allocation is calculated as the sum of the following:

$$\begin{aligned} & \textit{Funding for Elementary Teachers} + \\ & \textit{Funding for Early Childhood Educators} + \\ & \textit{Funding for Secondary Teachers} \end{aligned}$$

## Elementary and Combined Supported Schools (Elementary Portion)

### *Funding for Elementary Teachers*

The Supported Schools Allocation is designed to provide incremental funding for elementary teachers beyond what is funded through the Pupil Foundation Grant.

Supported Schools Allocation funding for elementary teachers is calculated as follows:

Step 1: Determine the minimum number of full-time equivalent (FTE) elementary teachers that the school generates using the following table:

<b>Minimum Elementary Teacher FTE</b>	
0 < Elementary ADE < 50	Greater of 1 or $[42.5/49 + (6.5/49 \times \text{Elementary ADE})]$
Elementary ADE $\geq$ 50	7.5

Step 2: Determine the number of FTE elementary teachers that would be generated through the Pupil Foundation Grant by the elementary pupils enrolled in the elementary or combined supported school.

This calculation for the allocation method is shown in the formula below:

***Pupil Foundation Grant Elementary FTE =***

$$\begin{aligned} & (0.04677 \times \textit{JK and SK ADE}) \\ & + \\ & (0.06018 \times \textit{Grades 1 to 3 ADE}) \\ & + \\ & (0.05011 \times \textit{Grades 4 to 8 ADE}) \end{aligned}$$



Step 3: Subtract the number of FTE elementary teachers funded through the Pupil Foundation Grant from the minimum number of FTE elementary teachers determined in Step 1. This represents the number of additional elementary teachers that needs to be funded through the Supported Schools Allocation.

If this calculation results in a negative number, the number of FTE elementary teachers is deemed to be zero.

Step 4: Multiply the number of FTE elementary teachers determined in Step 3 by the benchmark teacher salary with benefits.

### ***Funding for Early Childhood Educators (ECEs)***

Elementary and combined elementary/secondary supported schools with:

- at least 16 ADE and less than 42 ADE in Junior Kindergarten or Senior Kindergarten generate funding for a minimum of 1.14 FTE early childhood educators;
- at least 42 ADE in Junior Kindergarten or Senior Kindergarten generate funding for a minimum of 2.28 FTE early childhood educators; and
- less than 16 ADE in Junior Kindergarten and or Senior Kindergarten do not generate funding for a minimum number of early childhood educators.

The number of additional FTE ECEs funded through the Supported Schools Allocation is determined by subtracting the number of FTE ECEs funded through the Pupil Foundation Grant from the minimum number of ECEs determined above. This is shown in the table below:

<b>JK/SK ADE</b>	<b>Funded FTE Early Childhood Educators (ECEs)</b>
$0 < \text{ADE} < 16$	0
$16 \leq \text{ADE} < 42$	greater of $[1.14 - (0.044583 \times \text{JK/SK ADE})]$ or 0
$\text{ADE} \geq 42$	greater of $[2.28 - (0.044583 \times \text{JK/SK ADE})]$ or 0

The total funding for Early Childhood Educators (ECEs) is calculated by multiplying the staffing determined above by the benchmark early childhood educator salary with benefits.

### **Secondary and Combined Elementary/Secondary Supported Schools (Secondary Portion)**

#### ***Funding for Secondary Teachers***

The Supported Schools Allocation is designed to provide incremental funding for secondary teachers beyond what is funded through the Pupil Foundation Grant (and in the case of the French-language boards, the Secondary School Size Amount of the Actualisation linguistique en français (ALF) Allocation), including a minimum 14 FTE secondary teachers for secondary or combined supported schools with 50 or more secondary ADE.

Supported Schools Allocation funding for secondary teachers is calculated as follows:

Step 1: Determine the minimum number of FTE secondary teachers that the school generates using the following formula:

**Minimum Secondary Teacher FTE =**

*Greater of 1*

*or*

*[Lesser of 14 or*

*( $36/49 + 13/49 \times \text{Secondary ADE}$ )]*

Step 2: Determine the number of FTE secondary teachers that would be generated through the Pupil Foundation Grant by the number of secondary pupils enrolled in the secondary or combined elementary/secondary supported school. This calculation is shown in the formula below:

**Pupil Foundation Grant Secondary Teacher FTE =  $0.05878 \times \text{Secondary ADE}$**

Step 3: Subtract the number of FTE secondary teachers funded through the Pupil Foundation Grant from the minimum number of FTE secondary teachers determined in Step 1. This represents the number of additional secondary teachers that needs to be funded through the Supported Schools Allocation.

If this calculation results in a negative number, the number of FTE secondary teachers is deemed to be zero.

Step 4: Multiply the number of FTE secondary teachers determined in Step 3 by the benchmark teacher salary with benefits. In the case of French-language school boards, this amount is adjusted by any funding generated by the school through the Secondary School Size Amount of the ALF Allocation.

## Rural and Northern Education Fund (RNEF) Allocation

In 2018–19, the Rural and Northern Education Fund (RNEF) Allocation is \$20.2 million and will continue to be dedicated to further improve education for students from rural and northern communities.

Funding is allocated to school boards based on the number of rural students and two factors measuring the density of rural student enrolment in the board.

School boards may use the funding for rural education based on local needs and report publicly on how the funding is used, such as:

- improving programming and support services in rural schools (e.g., French immersion, arts education and guidance counselling);
- continuing the operation of rural schools; and

- enhancing student transportation options such as late bus runs and mobile e-learning through tablets or Wi-Fi.

Funding allotted to the board may be used for board-level expenses which support students from rural communities (e.g. transportation) or for school-level expenses using the 'List of Schools Eligible for Rural and Northern Education Fund Allocation' provided on the [Ministry of Education website](#).

The list comprises schools in which at least half of the students are from rural communities. This list can be modified to include other schools through board motion based on the following parameters:

- where the school is the last one in the community served by the board;
- there are no other public services in the community (such as a hospital, library, etc.);
- it is remote from other schools of the board and the board has determined it to be an unreasonable distance to travel if the school were to close; and
- where the board has determined that rural students make up a large portion of the student population of that school.

Boards will be required to publicly post details of RNEF expenditures as well as those schools in which RNEF funding was spent.

## RNEF Methodology

The RNEF Allocation is calculated based on the estimated number of rural students, the rural density factor and the rural density ratio as follows:

$$\begin{aligned} & \text{Number of rural students} \\ & \quad \times \\ & \quad \quad \$117.63 \\ & \quad \quad \times \\ & [(rural\ density\ factor + rural\ density\ ratio) \div 2] \end{aligned}$$

Toronto District School Board and Toronto Catholic District School Board are not eligible for funding through the RNEF.

### ***Number of Rural Students***

For RNEF funding purposes, "rural" students are defined as students living in rural areas or population centres with a 2016 Census population less than 10,000.

A population centre is defined by Statistics Canada as a community with a population of at least 1,000 and a population density of at least 400 people per square kilometre.

A rural area is defined by Statistics Canada as an area that lies outside of a population centre, that is, the area does not meet the thresholds noted.

Students are mapped to population centres and rural areas using student postal code information from OnSIS and the Postal Code Conversion File from Statistics Canada.

### ***Rural Density Factor***

The rural density is first calculated by dividing the rural enrolment of the board by the rural area of the board. The rural area of the board is determined by taking the area of the board that lies outside the geographic boundaries of the population centres with a 2016 Census population of 10,000 or more.

The rural density factor is then calculated such that:

- a) If the rural density is less than 0.1 the rural density factor is 1.
- b) If the rural density is more than 4 the rural density factor is 0.
- c) A non-linear scaling function is used to map rural density between these values. The scaling function is set so that boards with a rural density near the provincial average receive a rural density factor of about 0.5.

The rural density factor is inversely related to the rural density – boards with a lower rural density (i.e. a smaller number of students dispersed over a larger area) receive a higher rural density factor -- except where the minimum and maximum limits are reached).

### ***Rural Density Ratio***

This measures the rural density relative to the total density of the board. This ratio is between 0 and 1 for all boards and is calculated as follows:

$$\frac{[\text{rural enrolment} \div \text{rural area (km}^2\text{)}]}{[\text{total enrolment} \div \text{total area (km}^2\text{)}]}$$

# Learning Opportunities Grant

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The Learning Opportunities Grant (LOG) provides funding for a range of programs to help students who are at greater risk of poor academic achievement.

The Learning Opportunities Grant comprises:

- Demographic Allocation – \$362.9 million,
- Literacy and Math Outside the School Day Allocation – \$17.9 million,
- Student Success, Grades 7 to 12 Allocation – \$49.0 million,
- Grade 7 and 8 Literacy and Numeracy and Student Success Teachers Allocation – \$22.7 million,
- Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation – \$8.4 million,
- Specialist High Skills Major (SHSM) Allocation – \$18.7 million,
- Outdoor Education Allocation – \$17.3 million,
- Library Staff Allocation – \$9.8 million,
- Local Priorities Fund - \$235.4 million, and
- School Authorities Amalgamation Adjustment – \$0.6 million.

The total LOG is projected to be \$742.9 million in 2018–19.

## **New in 2018–19**

### **Literacy and Math Outside the School Day**

Starting in 2018–19, students enrolled in Continuing Education classes/courses will now be eligible for funding in remedial literacy and/or math courses/classes through the Continuing Education and Other Programs Grant at the rate for Continuing Education ADE. Adult day school and fully high-credit pupils enrolled in day school will continue to be eligible to enrol in these courses, but will now be funded through the Continuing Education and Other Programs Grant at the rate for Adult Day and High-Credit Secondary Day School ADE.

### **Transfers into the Program Leadership Allocation**

The following components of the Learning Opportunities Grant have been consolidated into the new Program Leadership Allocation (PLA): the Mental Health Leaders Allocation; the Co-ordinator component of the Student Success, Grade 7 to 12 Allocation; and the School Effectiveness Framework Allocation. Details of this realignment can be found under the School Board Administration and Governance Grant.

## Student Achievement Envelope

The Student Achievement Envelope includes the following allocations in 2018–19:

- Literacy and Math Outside the School Day Allocation,
- Student Success, Grades 7 to 12 Allocation,
- Grade 7 and 8 Literacy and Numeracy and Student Success Teachers Allocation,
- Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation,
- Specialist High Skills Major (SHSM) Allocation, and
- Outdoor Education Allocation.

Boards may use the allocations above only for these programs, and must treat any unspent funding as deferred revenue for future spending in these programs. There is flexibility in how boards may use some of the individual allocations within the Student Achievement Envelope, as long as the funds in total are spent on the six programs in the envelope.

Note: The Library Staff Allocation of LOG is enveloped separately from the Student Achievement Envelope, as library staff funds must be spent on library staff.

## Demographic Allocation

The largest portion of LOG funding – \$362.9million – is flowed through the Demographic Allocation, which provides funding based on social and economic indicators that are associated with students having a higher risk of academic difficulty. This allocation supports boards in offering a wide range of locally determined programs for these high-risk students. Examples of programs include breakfast programs, homework clubs, reading recovery, and withdrawal for individualized support. Boards have considerable latitude in determining the type of program and support that they provide with this funding.

### Allocation Method

Funding for the Demographic Allocation provides a greater share of funding to boards with the largest number of students at risk because of social and economic factors or because the students have arrived in Canada recently.

The following socio-economic indicators have been derived from 2006 Census data:

Indicator	Description (2006 Census)	Weight
Low Income	Percentage of school-aged children in households with income below the low income cut-off (LICO) point.	50%
Recent Immigration	Percentage of school-aged children who immigrated to Canada between 2001 and 2006.	25%
Low Parental Education	Percentage of the adult population having less than a high school diploma or equivalent.	12.5%
Lone Parent Status	Percentage of school-aged children in a household led by a single parent.	12.5%

Using the enrolment data provided by school boards and data from the 2006 Census on the socio-economic indicators, the Demographic Allocation is calculated as follows:

$$\text{School LOG Funding} = \text{School Funding Units} \times \text{Funding Unit Value}$$

$$\text{Funding Unit Value} = \text{Total Funding Available} \div \text{Total Funding Units}$$

1. Schools are ranked for each indicator.
2. Based on their variable ranks, schools generate per-pupil funding units according to the funding unit scale. The 40 per cent of schools with the highest at-risk indicator for a given variable receive funding units. The funding unit scale provides a gradual increase in the per-pupil amount generated based on the level of risk in the school.
3. The per-pupil funding units for each indicator are multiplied by the enrolment of the school to create a school-level funding unit total for the indicator. Funding units for all indicators are summed to produce total school funding units.
4. The total funding amount is distributed on a school basis proportional to the funding units and the socio-economic indicator weighting.
5. School funding is summed to determine total funding for each school board.

Each board's allocation for the Demographic Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

## Literacy and Math Outside the School Day Allocation

The Literacy and Math Outside the School Day Allocation provides funding for additional supports to enhance the literacy and math skills of students at risk of not meeting the curriculum standards or the requirements of the Grade 10 literacy test. In 2018–19, funding for

eligible day school students (excluding adult and fully\* high-credit day school) is \$6,745 per ADE, and this allocation is projected to be \$17.9 million.

Programs funded through this allocation may be provided during the summer and during the school year outside the regular school day for:

- a class or course in literacy and/or math for Grade 7 or 8 students (or, beginning in summer 2018, Grade 6 students) for whom a remedial program in literacy and/or math has been recommended by the principal of the day school,
- a non-credit class in literacy and/or math for students in Grades 9 to 12 for whom a Grade 9 or 10 remedial program in literacy and/or math has been recommended by the principal of the day school, and
- a literacy and/or math class or course for adults who are parents or guardians of students in any grade for whom the principal of the day school has recommended a remedial course in literacy and/or math.

Note: New for 2018–19, Continuing Education students are now eligible to enrol in a non-credit class in literacy and/or math, where a Grade 9 or 10 remedial program in literacy and/or math has been recommended by the principal of the continuing education school. Funding for these students, as well as adult and fully high-credit day school students enrolled in these courses, will be funded through the Continuing Education and Other Programs Grant at the rate for Adult Day, High-Credit Secondary Day, and Continuing Education ADE.

## Summer Literacy and Math Programs

Funding is available at a rate of \$6,745 per ADE for literacy and math programs in the summer for at-risk students in Grades 6 to 12 and for parents of at-risk students.

Transportation for pupils enrolled in summer school literacy and math programs is provided as follows:

$$\begin{array}{r} [(2018-19 \text{ Transportation Grant for the board} \\ - \\ \text{Provincial Schools Transportation funding for the board}) \\ \div \\ 2018-19 \text{ ADE of pupils of the board}] \\ \times \\ \text{ADE of Grades 6 to 12 literacy and math summer school programs} \\ \times \\ 3 \end{array}$$

Funding through the School Facility Operations and Renewal Grant is also provided for students in Grade 6 to 12 literacy and math summer school programs.

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\* A fully High-Credit Day School student is a day school student who generates no regular day-school ADE (i.e., the day school student generates all day school funding at the High-Credit Day School ADE rate).



## Student Success, Grade 7 to 12 Allocation

In 2018–19, \$49.0 million is being provided for the Student Success, Grade 7 to 12 Allocation to create equitable outcomes for students. The purpose of this allocation is to assist students who may not otherwise achieve their full potential for achievement and well being. This funding is to be used to support the delivery of effective education and career/life planning programs, to increase opportunities for students to participate in meaningful and engaging learning, to meet graduation requirements, including passing the Grade 10 literacy test, and to make successful transitions to their initial post-secondary destination (e.g. apprenticeship, college, community living, university and workplace).

The leadership component previously included in this allocation has been consolidated into a new allocation: the Program Leadership Allocation (PLA). Details of this realignment can be found under the School Board Administration and Governance Grant. Funding for the Student Success, Grade 7 to 12 Allocation is allocated as follows:

Item	Component	Amount*	Description	School Board Share Calculation
(A)	Enrolment	57% (\$28.1 million)	based on enrolment in Grades 4 to 12	$Grades\ 4\ to\ 8\ ADE \times \$12.71$ + $Grades\ 9\ to\ 12\ ADE \times \$31.84$
(B)	Demographic	26 % (\$12.8 million)	based on the same socio-economic factors used in the Demographic Allocation of LOG †	
(C)	Dispersion	12% (\$5.9 million)	using the same factors that are used in the Remote and Rural Allocation ‡	$(Grades\ 4\ to\ 8\ ADE \times 0.25 +$ $Grades\ 9\ to\ 12\ ADE \times 0.66) \times$ <i>Dispersion Distance</i>

\* Percentages may not add due to rounding.

† Each board's Student Success Demographic Factor is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

‡ Each board's Student Success Dispersion Distance is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

Item	Component	Amount*	Description	School Board Share Calculation
(D)	Transportation	4% (\$2.2 million)		$[(2017-18 \text{ Transportation Base Grant}) \text{ minus } (2017-18 \text{ Provincial Schools Transportation Funding})] \times 0.0023$
Total Student Success = (A) + (B) + (C) + (D)				

Additional reporting requirements outside of EFIS and details about how this funding may be used are outlined in the *Student Success / Learning to 18 Guiding Principles* document. This document will be shared by the Student Achievement Division of the ministry.

## Grade 7 and 8 Student Success and Literacy and Numeracy Teachers Allocation

The government is committed to ensuring that schools have the resources to provide every student – whether heading for post-secondary education, training, or the workplace – with the opportunity to succeed. In keeping with this commitment, funding is provided to support the costs of Grade 7 and 8 Student Success and literacy and numeracy teachers.

In 2018–19, funding for Grade 7 and 8 Student Success and literacy and numeracy teachers is projected to be \$22.7 million.

**Grade 7 & 8 Student Success and Literacy and Numeracy Teachers =**

$$\begin{aligned}
 & \$26.93 \\
 & \times \\
 & \text{ADE (Grades 4 to 8)} \\
 & \times \\
 & \text{Average Elementary Qualifications \& Experience Factor}
 \end{aligned}$$

## Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation

The Ontario Focused Intervention Partnership (OFIP) Tutoring program supports boards in initiating and expanding before- and after-school, weekend, and summer tutoring programs. The OFIP Tutoring programs provide extra help to students who are not yet achieving the provincial standard in reading, writing, or mathematics.

Funding for OFIP Tutoring is projected to be \$8.4 million in 2018–19. The funding is calculated using total elementary and secondary ADE and a per-pupil amount of \$4.19.

## Specialist High Skills Major (SHSM) Allocation

The [Specialist High Skills Major \(SHSM\)](#) program allows students to customize their secondary school experience and build on their strengths and interests by focusing their learning on a specific economic sector.

The portion of SHSM funding flowing through the GSN is projected to be \$18.7 million in 2018–19. The SHSM amounts are set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation\*.

The funding for SHSM programs is to be used to address implementation expenditures including:

- students' certification and training programs,
- tracking students' completion of the SHSM components,
- equipment purchases and consumable expenditures related to SHSM program requirements,
- promotion and marketing, and
- teacher professional development.

## Outdoor Education Allocation

This funding is intended to provide elementary and secondary students with learning experiences in the outdoors. In 2018–19, funding through the Outdoor Education Allocation is projected to be \$17.3 million.

The funding is based on a fixed amount of \$5,000 per school board with the balance proportionally allocated based on a per-pupil allocation using average daily enrolment (ADE).

$$\$5,000 \text{ per board} + (\$8.51 \times \text{ADE})$$

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\* Additional funding will be provided to school boards through an Education Programs - Other (EPO) transfer payment.

## Library Staff Allocation

Funding is provided for teacher-librarians and/or library technicians to support the learning of elementary school students. In 2018–19, the Library Staff Allocation is projected to be \$9.8 million.

The funding is based on fixed amounts of \$51,481.50 per school board and \$1,714.33 per elementary school (based on the definition of a school for the purposes of the School Foundation Grant) within each board.

Funding for this program is enveloped separately within LOG.

$$\$51,481.50 \text{ per board} + (\$1,714.33 \text{ per elementary school})$$

## Local Priorities Fund

The ministry established a Local Priorities Fund (LPF) in 2017–18 to address a range of local priorities and needs. This may include more special education staffing to support children in need, “at-risk” students and adult education. The LPF requirements will continue in 2018–19, as per the new/ extension agreements. In 2018–19, the LPF amount will be \$235.4 million.

## School Authorities Amalgamation Adjustment

The School Authorities Amalgamation Adjustment represents the difference between the projected 2009–10 School Authority Allocation and the projected post-amalgamation funding impact for the receiving district school board. A positive adjustment will be added to the board’s 2018–19 LOG allocation. Where the GSN provides greater funding than that generated by the School Authorities model, no adjustment to the board’s LOG allocation will be made.

In 2018–19, the School Authorities Amalgamation Adjustment is projected to be \$0.6 million.

# Safe and Accepting Schools Supplement

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The Safe and Accepting Schools Supplement supports the government's commitment to schools that are physically, emotionally, socially and culturally safe and have positive school climates that support learning and well-being and also provides targeted funding for selected secondary schools in priority urban neighbourhoods.

The Safe and Accepting Schools Supplement comprises:

- Safe and Accepting Schools Allocation – \$39.1 million, and
- Urban and Priority High Schools Allocation – \$10 million.

The total Safe and Accepting Schools Supplement is projected to be \$49.1 million in 2018–19.

## Safe and Accepting Schools Allocation

The Safe and Accepting Schools Allocation is made up of the Professional Staff Support Component and the Prevention and Program Support Component. The allocation is based on enrolment, geographic factors, and social and economic indicators, with all boards receiving a minimum allocation of \$29,033 for professional support and \$58,065 for programs and support for suspended and expelled students.

Information provided by boards and 2006 Census data was used to construct the weighted per-pupil amounts.

The following socio-economic factors are used in both the Professional Staff Support and the Prevention and Program Support Components:

- the percentage of school-aged children in households whose income is below the Low Income Cut-Off (LICO) point,
- the percentage of adult population having less than a high school diploma or equivalent,
- the percentage of children in a household led by a single parent,
- the percentage of the student-aged population who are of Indigenous ancestry, and
- the percentage of school-aged children who immigrated to Canada between 2001 and 2006.

## Professional Staff Support Component

The Professional Staff Support Component is projected to be \$12.3 million in 2018–19.

This funding supports non-teaching staff such as social workers, child and youth workers, psychologists, educational assistants and attendance counsellors. The activities of these

non-teaching staff is critical to preventing and mitigating risk factors for a significant number of at-risk students.

The following table describes how the Professional Staff Support Component is calculated:

Item	Description	Calculation
A	Enrolment	<i>Total ADE × \$3.80</i>
B	Dispersion *	<i>(Grades 4 to 8 Enrolment × 0.091305) + (Grades 9 to 12 Enrolment × 0.243485)</i> × <i>Remote and Rural Dispersion Factor</i>
C	Demographic †	<i>Total ADE × Weighted Demographic per Pupil</i>
D	Total Component	<b><i>max [\$29,033, (A + B + C)]</i></b>

### Prevention and Program Support Component

The Prevention and Program Support Component is projected to be \$26.8 million in 2018–19.

The primary purpose of this funding is to support programs for expelled students and students serving long-term suspensions. In addition, this funding can be used to support prevention and intervention activities, which may include programming for students who have engaged in inappropriate behaviour or are at risk of suspension or expulsion.

The following table describes how the Prevention and Program Support Component is calculated:

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\* Each board's Remote and Rural Dispersion Factors is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

† Each board's allocation for the weighted per-pupil amount for Professional Staff Support Component is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

Item	Description	Calculation
A	Enrolment	$Total\ ADE \times \$8.33$
B	Dispersion*	$(Grades\ 4\ to\ 8\ Enrolment \times 0.199877) + (Grades\ 9\ to\ 12\ Enrolment$ $\times 0.533009)$ $\times$ <i>Remote and Rural Dispersion Factor</i>
C	Demographic†	$Total\ ADE \times Weighted\ Demographic\ per\ Pupil$
D	Total Component	$max\ [\$58,065, (A + B + C)]$

## Urban and Priority High Schools Allocation

The ministry recognizes that students in disadvantaged neighbourhoods may need more support than others. This allocation provides a total of \$10 million to 12 school boards with schools in urban areas that face challenges such as students experiencing poverty, conflict with the law, academic achievement issues, and lack of access to community resources. Boards are required to spend these funds on programs and initiatives that support at-risk students in ministry-approved secondary schools.

Schools work with community partners to develop annual action plans to create supportive conditions necessary for learning, including social, emotional and academic supports, a safe environment, and opportunities aimed at increasing engagement, student well-being and academic achievement.

The initiative recognizes that it is a responsibility shared by the school and the community to ensure that all students have the opportunities and support that they need to develop to their full potential.

Each board's allocation for the Urban and Priority High Schools Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

\* Each board's Remote and Rural Dispersion Factors is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

† Each board's allocation for the weighted per-pupil amount for the Prevention and Program Component is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

# **Continuing Education and Other Programs Grant**

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The Continuing Education and Other Programs Grant supports adult and high-credit day-school programs and continuing education programs, including adult Indigenous language, adult day school credit, correspondence/self-study/e-Learning programs, secondary crossover or transfer courses, summer school courses, elementary and secondary reach-ahead courses, credit courses outside the school day, elementary international language courses, and Prior Learning Assessment and Recognition (PLAR) for mature students.

The Continuing Education and Other Programs Grant consists of:

- Adult Day School – \$16.2 million,
- High-credit Day School – \$6.0 million,
- Summer School – \$33.7 million,
- Continuing Education – \$55.6 million,
- Prior Learning Assessment and Recognition (PLAR) – \$1.8 million, and
- International and Indigenous Languages, Elementary (IILE) – \$28.0 million.

In 2018–19, the Continuing Education and Other Programs Grant is projected to be \$141.2 million.

Funding is \$3,462 per ADE for adult day and high-credit secondary day school, summer school students, and continuing education students (excluding students for whom fees are chargeable under the tuition fees regulation).

- This includes ADE in a non-credit class in literacy and/or math for adult day and fully\* high-credit day school students for whom a Grade 9 or 10 remedial program in literacy and/or math has been recommended by the principal of the day school.

Funding through the School Facility Operations and Renewal Grant is provided for day-school students aged 21 and over, high-credit secondary day-school ADE, and for students enrolled in summer school programs and in continuing education credit courses offered during the day.

## **New in 2018–19**

### **Remedial Literacy and Math / Literacy and Math Outside the School Day**

Starting in 2018–19, students enrolled in continuing education classes/courses will be eligible for funding in remedial literacy and/or math courses/classes through the Continuing Education and Other Programs Grant at the Continuing Education ADE rate. Adult day school and fully

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\*A fully High-Credit Day School student is a day school student who generates no regular day-school ADE (i.e., the day school student generates all day school funding at the High-Credit Day School ADE rate).



high-credit pupils enrolled in day school will continue to be eligible for funding in these courses, but will now be funded through the Continuing Education and Other Programs Grant at the rate of \$3,462 per ADE.

### **Renaming of the International Languages, Elementary component**

This component is being renamed in 2018–19 from International Languages, Elementary (ILE) to International and Indigenous Languages, Elementary (IILE) to better reflect the language programs that are offered, including Indigenous languages.

### **Prior Learning Assessment and Recognition**

Prior Learning Assessment and Recognition (PLAR) for mature students is a formal evaluation and accreditation process carried out under the direction of a school principal through which the principal may grant secondary school credits to mature students. PLAR assessment services that are funded include:

- \$125 for an individual student assessment for Grade 9 and 10 credits (maximum of one such assessment per mature student in any one school year),
- \$125 for an individual student equivalency assessment for Grade 11 and 12 credits (maximum of one such assessment per mature student in any one school year), and
- \$374 for each completed challenge assessment for a Grade 11 or 12 full credit course, whether successful or unsuccessful.

School boards are funded based on their reporting of these assessment activities.

### **International and Indigenous Languages, Elementary (IILE)**

Funding is also provided for international and Indigenous languages programs for elementary students. This component is being renamed in 2018–19 from International Languages, Elementary (ILE) to International and Indigenous Languages, Elementary (IILE) to better reflect the language programs that are offered, including Indigenous languages. Funding for approved classes for international and Indigenous languages instruction in a language other than English or French is based on a rate of \$56.54 per classroom hour when a board's average class size for the program is 23 or more. Where the average size of a language class is less than 23, the rate of \$56.54 per classroom hour is reduced by \$1 for every pupil less than 23.

# Cost Adjustment and Teacher Qualifications and Experience Grant

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The Cost Adjustment and Teacher Qualifications and Experience Grant provides for a variety of compensation related funding adjustments for teachers and other staff.

Funding through the Cost Adjustment and Teacher Qualifications and Experience Grant is provided as follows:

- Cost Adjustment Allocation– \$63.6 million,
- Teacher Qualifications and Experience Allocation – \$1.80 billion,
- Early Childhood Educator Qualifications and Experience Allocation – \$150.7 million,
- New Teacher Induction Program Allocation (NTIP) – \$13.7 million,
- Earned Leave Plan (ELP) – Projected savings of \$0.6 million,
- Retirement Gratuities – Projected savings of \$3.4 million, and
- Benefits Trusts Allocation - \$252.4 million.

The total Cost Adjustment and Teacher Qualifications and Experience Grant is projected to be \$2.27 billion in 2018–19.

## **New in 2018–19**

### **New Teacher Induction Program**

Beginning in 2018–19, boards have the flexibility to provide the New Teacher Induction Program (NTIP) to newly-hired long-term occasional teachers (LTOs) in positions of 80 days or more. In addition, the program eligibility is being expanded so that boards may use the NTIP allocation to support any new teacher within their first five years of employment.

### **Cost Adjustment Allocation**

The base Cost Adjustment Allocation for education workers has been updated for 2018–19 and reflects a \$7 million increase from 2017–18.

### **Supporting Students in Career Counselling, Student Mental Health and Well-being: Guidance Teachers**

The Teacher Qualifications and Experience Allocation benchmarks for the three elementary panels (kindergarten, Grades 1 to 3, and Grades 4 to 8) have been reduced to reflect the transfer of the guidance services related amount, along with the investment being made in 2018–19, into the new benchmark for Grades 7 to 8.

## Cost Adjustment Allocation

The base Cost Adjustment Allocation for education workers is \$36.1 million in 2018–19. This allocation has been updated for 2018–19 and reflects a \$7 million increase from 2017–18.

The Cost Adjustment Allocation also includes \$3 million in funding for expanded eligibility for sick leave and \$24.5 million in funding for expanded benefits for maternity leave.

Of this allocation, a public sector compensation restraint amount of \$10 million will continue to be recovered from boards. This recovery is based on the non-unionized staff reported by school boards in 2008–09 Revised Estimates, as requested in the memorandum 2008: SB26 – 2008–09 Revised Estimates. Principals and vice-principals are not included in the calculation of non-bargaining staff, since principals and vice-principals tend to participate in labour discussions.

Each board’s funding under the Cost Adjustment Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

## Teacher Qualifications and Experience Allocation

The Teacher Qualifications and Experience Allocation (Q&E) provides funding to boards with teachers who, because of their qualifications and experience, have average funded salaries above the benchmark level used in the Pupil Foundation Grant.

The Teacher Qualifications and Experience Allocation is projected to be \$1.8 billion in 2018–19.

The Elementary Teacher Qualifications and Experience Allocation is the sum of the following four calculations:

$$\left( \frac{\text{Sum of } \left[ \begin{array}{l} \text{Elementary teachers on} \\ \text{board's regular grid} \end{array} \times \begin{array}{l} \text{Instructional} \\ \text{Salary Matrix} \end{array} \right]}{\text{Sum of } \left[ \begin{array}{l} \text{Number of Elementary Teachers} \\ \text{on board's regular grid distribution} \end{array} \right]} \right)^{-1} \times \text{JK/SK Q\&E benchmark } (\$4,046.54) \times \text{JK/SK ADE}$$

$$\left( \frac{\text{Sum of } \left[ \begin{array}{l} \text{Elementary teachers on} \\ \text{board's regular grid} \end{array} \times \begin{array}{l} \text{Instructional} \\ \text{Salary Matrix} \end{array} \right]}{\text{Sum of } \left[ \begin{array}{l} \text{Number of Elementary Teachers} \\ \text{on board's regular grid distribution} \end{array} \right]} \right)^{-1} \times \text{Grades 1 to 3 Q\&E benchmark } (\$5,175.22) \times \text{Grades 1 to 3 ADE}$$

$$\left( \frac{\text{Sum of } \left[ \begin{array}{l} \text{Elementary teachers on} \\ \text{board's regular grid} \end{array} \times \begin{array}{l} \text{Instructional} \\ \text{Salary Matrix} \end{array} \right]}{\text{Sum of } \left[ \begin{array}{l} \text{Number of Elementary Teachers} \\ \text{on board's regular grid distribution} \end{array} \right]} \right)^{-1} \times \text{Grades 4 to 8 Q\&E benchmark } (\$4,327.67) \times \text{Grades 4 to 8 ADE}$$

$$\left( \frac{\text{Sum of } \left[ \begin{array}{l} \text{Elementary teachers on} \\ \text{board's regular grid} \end{array} \times \begin{array}{l} \text{Instructional} \\ \text{Salary Matrix} \end{array} \right]}{\text{Sum of } \left[ \begin{array}{l} \text{Number of Elementary Teachers} \\ \text{on board's regular grid distribution} \end{array} \right]} \right)^{-1} \times \text{Grades 7 to 8 Q\&E benchmark } (\$218.83) \times \text{Grades 7 to 8 ADE}$$

The Secondary Teacher Qualifications and Experience Allocation is calculated as follows:

$$\left( \frac{\text{Sum of } \left[ \begin{array}{l} \text{Secondary teachers on} \\ \text{board's regular grid} \end{array} \times \begin{array}{l} \text{Instructional} \\ \text{Salary Matrix} \end{array} \right]}{\text{Sum of } \left[ \begin{array}{l} \text{Number of Secondary Teachers} \\ \text{on Board's regular grid distribution} \end{array} \right]} - 1 \right) \times \text{Secondary Q\&E benchmark } (\$5,258.71) \times \text{Secondary ADE}$$

### Instructional Salary Matrix

Qualifications & Experience	D	C	B	A1	A2	A3	A4
0	0.5825	0.5825	0.5825	0.6178	0.6478	0.7034	0.7427
1	0.6185	0.6185	0.6185	0.6557	0.6882	0.7487	0.7898
2	0.6562	0.6562	0.6562	0.6958	0.7308	0.7960	0.8397
3	0.6941	0.6941	0.6941	0.7359	0.7729	0.8433	0.8897
4	0.7335	0.7335	0.7335	0.7772	0.8165	0.8916	0.9418
5	0.7725	0.7725	0.7725	0.8185	0.8600	0.9398	0.9932
6	0.8104	0.8104	0.8104	0.8599	0.9035	0.9881	1.0453
7	0.8502	0.8502	0.8502	0.9013	0.9475	1.0367	1.0973
8	0.8908	0.8908	0.8908	0.9435	0.9919	1.0856	1.1500
9	0.9315	0.9315	0.9315	0.9856	1.0356	1.1344	1.2025
10 or more	1.0187	1.0187	1.0187	1.0438	1.0999	1.2166	1.2982

In 2018–19, the salary benchmark for teachers is being increased once again to support the two-year extension to central labour agreements. The matrix therefore reflects a benchmark of \$76,210 for a teacher's salary. The teacher distribution as of October 31, 2018 is used for the calculation of this allocation.

Multiplying the instructional salary matrix by the salary benchmark in the Pupil Foundation Grant of \$76,210 gives the provincially funded salary as shown below:

Qualifications & Experience	D	C	B	A1	A2	A3	A4
0	\$44,392	\$44,392	\$44,392	\$47,083	\$49,369	\$53,606	\$56,601
1	\$47,136	\$47,136	\$47,136	\$49,971	\$52,448	\$57,058	\$60,191
2	\$50,009	\$50,009	\$50,009	\$53,027	\$55,694	\$60,663	\$63,994
3	\$52,897	\$52,897	\$52,897	\$56,083	\$58,903	\$64,268	\$67,804
4	\$55,900	\$55,900	\$55,900	\$59,230	\$62,225	\$67,949	\$71,775
5	\$58,872	\$58,872	\$58,872	\$62,378	\$65,541	\$71,622	\$75,692
6	\$61,761	\$61,761	\$61,761	\$65,533	\$68,856	\$75,303	\$79,662
7	\$64,794	\$64,794	\$64,794	\$68,688	\$72,209	\$79,007	\$83,625
8	\$67,888	\$67,888	\$67,888	\$71,904	\$75,593	\$82,734	\$87,642
9	\$70,990	\$70,990	\$70,990	\$75,113	\$78,923	\$86,453	\$91,643
10 or more	\$77,635	\$77,635	\$77,635	\$79,548	\$83,823	\$92,717	\$98,936

Note 1: These figures do not include benefits.

Note 2: Pension plan contributions for teachers and eligible members of OTPP are matched by the government and are not included in the benchmark salaries and benefits.

## Early Childhood Educator Qualifications and Experience Allocation

The Early Childhood Educator Qualifications and Experience Allocation provides funding to boards with educators who, because of their qualifications and experience, have average funded salaries above the benchmark level used in the Pupil Foundation Grant. “Educators” refers to persons employed by a board to fill a position in a Junior Kindergarten or Senior Kindergarten class that is designated by the board as requiring an early childhood educator (ECE).

The ECE Qualifications and Experience Allocation is projected to be \$150.7 million in 2018–19.

The average ECE Qualifications and Experience Factor is calculated as follows:

$$\left( \frac{\begin{matrix} \text{Number of Category B} \\ \text{Educators on the} \\ \text{Board's Grid} \\ \text{with Movement} \end{matrix} \times 0.9517 + \text{Sum of} \begin{pmatrix} \begin{matrix} \text{Number of Category A} \\ \text{Educators on the} \\ \text{Board's Grid} \\ \text{with Movement} \end{matrix} \times \begin{matrix} \text{Educator} \\ \text{Salary} \\ \text{Matrix} \end{matrix} \end{pmatrix}}{\text{Number of Educators on the Board's Grid}} \right) - 1$$

Educators for the purposes of this allocation are divided into two qualification categories:

Category A: Those who are a member of the College of Early Childhood Educators.

Category B: Those who are not a member of the College of Early Childhood Educators.

#### Educator Salary Matrix

Experience	Factor for Category A Educators
0	1.0313
1	1.1104
2	1.1899
3	1.2690
4 or more	1.3486

The educator distribution as of October 31, 2018, is used for the calculation of this allocation.

The Early Childhood Educator Qualifications and Experience Allocation is calculated as follows:

$$\begin{aligned} & \text{Average ECE Qualifications and Experience Factor} \\ & \times \\ & \text{ECE benchmark } (\$1,762.96) \\ & \times \\ & \text{JK/SK ADE} \end{aligned}$$

## New Teacher Induction Program (NTIP) Allocation

The NTIP Allocation, projected to be \$13.7 million in 2018–19, is designed to support the growth and professional development of new teachers in the system. The [NTIP](#) provides professional support to help new teachers develop the requisite skills and knowledge to be effective as teachers in Ontario.

Beginning in 2018–19, boards have the flexibility to provide the NTIP to newly-hired long-term occasional teachers (LTOs) in positions of 80 days or more. In addition, the program eligibility is being expanded so that boards may use this allocation to support any new teacher within their first five years of employment.

NTIP consists of:

- orientation for all new teachers to the school and school board,
- mentoring for new teachers by experienced teachers, and
- professional development and training in such areas as literacy and numeracy strategies, student success, safe schools, classroom management, effective parent communication skills, and instructional strategies that address the learning and culture of students with special needs and other diverse learners.

In 2018–19, school boards will receive funding for the NTIP Allocation that is the lesser of:

1. \$50,000 per board plus \$1,296.07 multiplied by the number of teachers on Rows 0, 1, and 2 of a board's Teacher Qualifications and Experience Grid in 2017–18, or
2. A board's eligible expenditure for NTIP in 2018–19.

Boards are expected to use this allocation for eligible NTIP expenditures and are required to meet NTIP requirements according to legislation and the *New Teacher Induction Program: Induction Elements Manual*. Boards are also required to participate in any NTIP-related support and evaluation activities. In addition, boards are expected to continue to submit an NTIP plan and final report (including a detailed accounting statement) to the Professionalism, Teaching Policy and Standards Branch via the ministry's regional offices.

Below is a summary of the broadened scope of how boards may use NTIP funding. The *NTIP Induction Elements Manual* will be updated to reflect these definitions of NTIP required and NTIP eligible teachers.

#### *NTIP Required Teachers*

The board shall provide NTIP to:

- 1st Year Permanent Hires
  - Teachers certified by the Ontario College of Teachers hired into a permanent position – full-time or part-time – by a school board to begin teaching for the first time in Ontario's publicly funded school system
- 2<sup>nd</sup> year permanent hires who do not successfully complete NTIP in their first year

#### *Mentors*

The board shall support NTIP Mentors:

- Experienced teachers supporting NTIP required teachers

### *Long Term Occasional Teachers*

Boards are encouraged to provide the induction elements to:

- 1st Year Long Term Occasional Teachers with assignments of 80 days or longer
  - Certified occasional teachers in their first long-term assignment, with that assignment being 80 or more consecutive school days as a substitute for the same teacher
- Any teacher in their first five years who falls outside of the NTIP required definition. This includes:
  - daily occasional teachers;
  - short and long term occasional teachers (any duration of assignment);
  - continuing education teachers;
  - permanent hires past year 1; and
  - mentors supporting any teacher in their first five years (e.g., teacher-candidates, occasional teachers ).

## **Earned Leave Plan**

The ministry has projected the savings from the Earned Leave plans, which apply to teachers represented by the Ontario English Catholic Teachers' Association (OECTA) and l'Association des enseignantes et des enseignants franco-ontariens (AEFO). This projection is based on the assumption that absenteeism will be reduced by one day for each teacher, with half the savings accruing to boards. The projected residual savings of one-half day will be deducted from each board's GSN allocations (the deductions will be shown as a table amount in the GSN regulation). If, at the end of the 2018–19 school year, a school board's savings are less than the table amount, the ministry will reimburse that board for the difference. Based on experience with this program, it is projected that the net savings provincially will be about \$0.6 million in 2018–19.

## **Retirement Gratuities**

In 2015–16, one-time funding was provided for the early payout of retirement gratuities based on the amount that the school board's retirement gratuity early payout exceeded the school board's funded retirement gratuities liability as at August 31, 2016. The funding adjustment started in 2016–17 and will continue in 2018–19. It is calculated by dividing the one-time funding provided for the retirement gratuity payout and the one-time gain reported in the 2015–16 financial statements by the school board's Employee Average Remaining Service Life (EARSL) as at August 31, 2016. Boards will also be required to continue managing, for compliance purposes each year, a portion of their remaining unfunded retirement gratuity liability over the boards' remaining EARSL.



## Benefits Trusts Allocation

The Benefits Trusts Allocation provides the incremental funding required to support the transition to Employee Life and Health Trusts (ELHTs). The Benefits Trusts Allocation is projected to be \$252.4 million in 2018–19.

The incremental funding consists of two components:

- the Crown contribution to support the government share of the negotiated benefit funding increases per FTE; and
- the stabilization adjustment to 'true up' school boards to their existing benefit cost structure per FTE.

The Crown contribution mainly reflects the difference between the trust payment amount per FTE and the average benefit cost per FTE for all boards for each employee/bargaining group (based on the 2014–15 benefit cost per FTE for an employee/bargaining group plus 4 per cent inflationary increases for each of 2015–16 and 2016–17).

For 2018–19, the Crown contribution includes 2017–18 and 2018–19 negotiated 4 per cent inflationary protection for certain employee/bargaining groups.

An adjustment has been made to reduce funding through this amount to net out the incremental funding — that is notionally attributable to employee health, life and dental benefits that are provided through the benefit trusts — through the benefits benchmarks related to the salary increases provided in respect of the 2017–18 and 2018–19 school years. This reflects the fact that additional funding to support these ELHTs is provided separately.

The stabilization adjustment is the sum of the differences between the average benefit cost per FTE (based on the 2014–15 benefit cost per FTE for an employee/bargaining group plus 4 per cent inflationary increases for each of 2015–16 and 2016–17) and the school board's 2014–15 average benefit cost per FTE for an employee/bargaining group plus 4 per cent inflationary increases for each of 2015–16 and 2016–17.

Each board's funding for each component under the Benefits Trusts Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation in aggregate.

# Student Transportation Grant

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This grant provides school boards with funding to transport students to and from home and school, including transporting students with special needs. The Student Transportation Grant is made up of a base amount from the prior year's allocation and adjusted by five amounts:

- Enrolment Adjustment Amount – \$9.0 million,
- Cost Update Adjustment Amount – \$25.5 million,
- School Bus Rider Safety Training Amount – \$1.7 million,
- Funding for Transportation to Provincial or Demonstration Schools Amount – \$4.1 million.
- As well as a mechanism to adjust for Fuel Escalation and De-escalation.

The total Student Transportation Grant is projected to be \$961.4 million in 2018–19.

## **New in 2018–19**

### **Cost Update Adjustment**

In 2018–19, the cost update benchmark in the Student Transportation Grant will be increased to 4 per cent from 2 per cent to provide additional support for school boards to manage increased costs this year. As in previous years, this update will be netted against a school board's transportation surplus. In addition, funding adjustments due to fuel price changes will continue to be triggered by the fuel escalation and de-escalation mechanism throughout the school year.

### **School Bus Rider Safety Training**

To support the sector in addressing the Auditor General's recommendations for standardized school bus safety training, the ministry is providing funding support to school boards that access the standardized on-site school bus rider safety training through a contract established by the Ontario Education Collaborative Marketplace (OECM).

## **Enrolment Adjustment Allocation**

For school boards with increasing enrolment, the adjustment is calculated as follows:

### **Enrolment Adjustment =**

$$\begin{aligned} & (2017-18 \text{ Allocation for Transportation}) \\ & \text{less} \\ & \text{Expenditures for 2017-18 for Transportation to Provincial Schools]} \\ & \times \\ & (2018-19 \text{ Day School ADE} \div 2017-18 \text{ Day School ADE}) \end{aligned}$$

School boards with declining enrolment will not see any negative adjustment to their transportation funding in 2018-19.

## **Cost Update Adjustment Allocation**

In 2018-19, the cost update benchmark in the Student Transportation Grant will be increased to 4 per cent from 2 per cent to provide additional support for school boards to manage increased costs this year.

Boards with a transportation deficit in the 2017-18 school year will receive the cost update adjustment.

Boards with a transportation surplus in the 2017-18 school year, and a cost update adjustment that is more than their surplus, will receive the difference between their surplus and the cost update adjustment.

Boards with a transportation surplus in the 2017-18 school year, and a cost update adjustment that is less than their surplus, will not receive a cost update adjustment.

Using the 2017-18 Financial Statements, the transportation surplus or deficit for this allocation is calculated by adding:

- the total transportation allocation for a board, which combines the Student Transportation Grant and the transportation portion from the Learning Opportunities Grant, and
- all expenditures categorized as a transportation expenditure in the ministry's Uniform Code of Accounts.

For boards receiving the Cost Update Adjustment Allocation, 12 per cent of this update will be retained and will be provided through the fuel escalation portion of the Fuel Escalator and De-escalator Component, if it applies.

### **Cost Update Adjustment =**

$$\begin{aligned} & (2017-18 \text{ Allocation for Transportation}) \\ & \text{less} \\ & \text{Expenditures for 2017-18 for Transportation to Provincial Schools)} \\ & \times 0.04 \end{aligned}$$

## School Bus Rider Safety Training

To support the sector in addressing the Auditor General's recommendations for standardized school bus safety training, the ministry is providing up to \$1.7 million to school boards that access standardized on-site school bus rider safety training through a contract established by the Ontario Education Collaborative Marketplace (OECM).

Funding will be based on the actual number of training sessions conducted as reported through financial reports, subject to the maximum number of training sessions listed for each board as set out in *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation, and will cover up to 50 per cent of elementary students in each school board.

## Fuel Escalator and De-escalator Allocation

For 2018–19, the ministry will recognize the fuel price at \$0.918 per litre for southern school boards and \$0.938 per litre for northern school boards. This will be referred to as the "pegged price." For the purposes of establishing the adjusted pegged price, a 2 per cent efficiency assumption is applied to the pegged price to take into account the ability of operators to purchase fuel in bulk or at discounted prices. Therefore, the adjusted pegged prices used for the purposes of this calculation are \$0.936 per litre for southern school boards and \$0.957 for northern school boards.

The GSN will establish a corridor of 3 per cent above and below the adjusted pegged price. If fuel prices, as posted on the Ministry of Energy website and net of the Harmonized Sales Tax (HST), are above or below this corridor in any month within the fiscal year from September to June, a funding adjustment will apply. Monthly fluctuations in fuel prices within the corridor will not trigger any adjustments. The net total of the monthly funding adjustments will be applied to a board's transportation allocation following the submission of boards' financial statements in December 2019. Boards should note that this adjustment could be positive or negative.

For each month from September to June in the fiscal year, the fuel price difference is calculated using the following formula:

$$[A \div (1 + B) - C] \div C$$

Where:

A = the monthly average southern or northern Ontario diesel benchmark rate for the month as posted on the Ministry of Energy website,

B = the current HST rate, and

C = \$0.936 for a southern board or \$0.957 for a northern board.

If, for any month from September to June, the fuel price difference is above 3 per cent of the adjusted, pegged stated fuel price, the calculation for the monthly adjustment will be as follows:

$$(D - 0.03) \times E \times 0.012$$

Where:

$D$  = is the fuel price difference,

$E$  = is the 2017–18 allocation for transportation less expenditures in 2017–18 for Provincial School transportation.

If, for any month from September to June, the fuel price difference is 3 per cent below that of the adjusted, pegged fuel price, the calculation for the monthly adjustment will be as follows:

$$(D + 0.03) \times E \times 0.012$$

Where:

$D$  = is the fuel price difference,

$E$  = is the 2017–18 allocation for transportation less expenditures in 2017–18 for Provincial School transportation.

## Funding for Transportation to Provincial or Demonstration Schools

Transportation funding to cover expenditures for transportation to Provincial and Demonstration schools will continue to be provided based on expenditures reported by school boards, as approved by the ministry. School boards may report these expenses through financial reports and receive direct reimbursement with expenditure approval.

## Funding for Summer School Transportation

Additional funding for transportation is included under the Literacy and Math Outside the School Day Allocation and the Student Success, Grade 7 to 12 Allocation of LOG. Please refer to the Learning Opportunities Grant for details.

# Declining Enrolment Adjustment

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The Declining Enrolment Adjustment (DEA) recognizes that it takes time for boards to adjust their cost structures to reflect declines in enrolment. This grant provides boards with the transitional support they need to adjust to the changes in enrolment by providing them with some of the revenue that they would otherwise have lost because of reduced enrolment.

Much of a school board's revenue is determined by enrolment. As enrolment goes down, so does revenue, because with fewer students, fewer teachers and other supports are needed.

Board costs, however, do not decline in a way that is strictly proportional to declining enrolment. Some costs can be adjusted easily. For example, the cost of classroom teachers can be reduced by changing the arrangement of classes. Other costs cannot be adjusted as simply or as quickly.

The DEA is made up of two components:

- First year component – \$9.6 million, and
- Second year component – \$2.7 million.

In 2018–19, the DEA is projected to be \$12.4 million.

## Determining the 2018–19 First Year Component

For a school board where the 2018–19 ADE is lower than the 2017–18 ADE, the “first year component” of the DEA is based on the difference between the revenue calculated under the current year's enrolment and the projected revenue in the current year if there had been no change in enrolment from the previous year.

The “first year component” is equal to

$$\max [0, A - B]$$

where,

A is the sum of the following weighting factors and grants based on 2017–18 ADE:

<b>Weighting Factor</b>	<b>Grants (2018–19 Benchmarks and 2017–18 ADE)</b>
13% x	Pupil Foundation Grant
100% x	Special Education Per-Pupil Amount (SEPPA) Allocation of the Special Education Grant

<b>Weighting Factor</b>	<b>Grants (2018–19 Benchmarks and 2017–18 ADE)</b>
100% x	French as a First Language (FFL) Allocation of the Language Grant
50% x	Remote and Rural Allocation of the Geographic Circumstances Grant
50% x	Board Administration Allocation of the School Board Administration and Governance Grant
100% x	School Operations Allocation of the School Facility Operations and Renewal Grant

NOTES: For FFL, start-up funding for new elementary schools is excluded. For School Operations, funding for licensing and approved asset management software, funding for capital lease amount on School Authority Amalgamation and funding for Community Use of Schools are excluded.

*B* is the sum of the following weighting factors based on 2018–19 ADE:

<b>Weighting Factor</b>	<b>Grants (2018–19 Benchmarks and 2018–19 ADE)</b>
13% x	Pupil Foundation Grant
100% x	Special Education Per-Pupil Amount (SEPPA) Allocation of the Special Education Grant
100% x	French as a First Language (FFL) Allocation of the Language Grant
50% x	Remote and Rural Allocation of the Geographic Circumstances Grant
50% x	Board Administration Allocation of the School Board Administration and Governance Grant
100% x	School Operations Allocation of the School Facility Operations and Renewal Grant

NOTES: For FFL, start-up funding for new elementary schools is excluded. For School Operations, funding for licensing and approved asset management software, funding for capital lease amount on School Authority Amalgamation and funding for Community Use of Schools are excluded.

## Determining the 2018–19 Second Year Component

The calculation of the second year component for the 2018–19 school year is equal to 25 per cent of a school board's 2017–18 First Year Component.



# **School Board Administration and Governance Grant**

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The School Board Administration and Governance Grant provides funding for administration and governance costs such as operating board offices and central facilities, board-based staff and expenditures, including supervisory officers and their secretarial support.

Funding is provided through the following allocations:

- Trustees Allocation – \$11.3 million,
- Reporting Entity Project Allocation – \$6.3 million,
- Parent Engagement Funding Allocation – \$3.0 million,
- Internal Audit Allocation – \$5.2 million,
- Board Administration Allocation – \$564.5 million,
- Program Leadership Allocation – \$66.7 million,
- Employer Bargaining Agent Fees Allocation – \$4.6 million,
- Human Resource Transition Supplement - \$10.0 million,
- Capital Planning Capacity Allocation – \$8.3 million, and
- Managing Information for Student Achievement (MISA) Local Capacity Allocation – \$3.2 million.

The total School Board Administration and Governance Grant is projected to be \$683.1 million in 2018–19.

## **New in 2018–19**

### **Program Leadership Allocation (PLA)**

New for 2018–19, the Program Leadership Allocation (PLA) is being introduced under the School Board Administration and Governance Grant. This change is intended to better align funding and improve transparency and accountability for leads. The allocation comprises six lead positions that were previously funded through other allocations within the GSN and through EPO. The PLA is not included in the school board administration and governance enveloping provision.

The Technology Enabled Learning and Teaching Contacts (TELT) Allocation under this grant is being consolidated into the PLA.

### **Salary Benchmark Adjustments**

In 2018–19, the compensation benchmark for School Board Administration staff (salary and benefits) will be increased for all non-union school board employees with the exception of the benchmarks related to Directors and other senior administration (i.e., associate directors, superintendents, senior business officials and other senior supervisory officers).

## Trustees Allocation

The Trustees Allocation is projected to be \$11.3 million in 2018–19.

### Trustee Honoraria

Ontario Regulation 357/06, *Honoraria for Board Members*, provides a formula which establishes the maximum honorarium that a board member may receive. The Trustees Allocation, which is based on the number of trustees, supports trustee honoraria, expenses, meeting costs, and professional development (e.g., conferences).

Under the funding approach prior to 2006, the funding was calculated as follows:

Amount	Description
\$5,000	per trustee (including chair) for a trustee honorarium
\$5,000	per trustee (including chair) for travel and expense allowance, professional development, and other costs
\$10,000	per board as additional honoraria for the chair and vice-chair

In 2006, the ministry amended the formula. Under the new formula for calculating trustee remuneration, the honoraria and expense costs are calculated as follows:

Amount	Description
base amount (\$5,900) + attendance amount (\$1,200) that assumes attendance at two committees of the board per month, which are required under the <i>Education Act</i>	per trustee (including chair and vice-chair) for trustee honoraria and attendance amount
amount (\$5,000) for chair + amount of (\$2,500) for vice-chair	per board as additional honoraria for the chair and vice-chair

Amount	Description
distance amount (\$1,800) for boards with a jurisdiction greater than 9,000 square kilometres (as listed in Ontario Regulation 412/00, Elections To and Representation On District School Boards) or boards with a dispersal factor greater than 25 as set out in Table 5 of Ontario Regulation 412/00. Funding assumes travel to two committees of the board per month, required under the Education Act, as well as travel to one board meeting per month.	per trustee (including chair and vice-chair) for distance amount
enrolment amount ( $\$1.75 \times \text{ADE} \div$ the number of trustees excluding Indigenous and student trustees) NOTE: Indigenous trustees receive amount equivalent to the enrolment amount received by the non-Indigenous trustees)	per trustee (including chair) for trustee honoraria
enrolment amount ( $\$0.05 \times \text{ADE}$ , with a minimum amount of \$500 and a maximum amount of \$5,000)	per board as additional honorarium for the chair
enrolment amount ( $\$0.03 \times \text{ADE}$ , with a minimum amount of \$250 and a maximum amount of \$2,500)	per board as additional honorarium for the vice-chair
expenses (\$5,000 for travel and expense allowance, professional development, and other costs)	per trustee (including chair and vice-chair)

The ministry funds the full trustee honorarium calculated under the old method, plus 50 per cent of the incremental cost between the new and old methods of calculating trustee honoraria. Boards will continue to provide for any additional costs.

Trustee honoraria are calculated as follows:

$$\begin{aligned}
 & \textit{Pre-2006 honorarium model, funded at 100\%} \\
 & \quad + \\
 & \textit{difference between pre-2006 model and current model, funded at 50\%}
 \end{aligned}$$

## Student Trustee Honoraria

Ontario Regulation 7/07, *Student Trustees*, supplements the rights and responsibilities given to student trustees under the *Education Act*. The regulation requires district school boards to have at least one, and not more than three, student trustees. Boards pay an honorarium of \$2,500 to each student trustee and provide student trustees with the same access to remuneration as the other trustees.

To assist boards, the ministry provides the following through the School Board Administration and Governance Grant:

Amount	Description
\$2,500	per student trustee for trustee honorarium, based on the actual number of student trustees per board
\$5,000	per student trustee for travel and expense allowance, professional development, and other costs

This approach is consistent with current provisions for other trustees where the ministry funds 50 percent of the incremental cost of trustee honoraria.

## Reporting Entity Project Allocation

Funding for the Reporting Entity Project (REP) supports school boards with the costs of preparing and reporting financial information to the Province for the public account consolidation purpose.

Since 2005–06, the ministry has been working with school boards to ensure that all financial information required for consolidation purposes is accurately collected, prepared, and reported. This has resulted in the following reporting requirements for boards including:

- a March reporting cycle corresponding with the government fiscal year end and
- a specified audit procedure that ensures the accuracy of the financial information reported.

For 2018–19, funding for REP is projected to be \$6.3 million.

Reporting Entity Project	2018–19
Base amount per board	\$55,216
Per-pupil amount	\$1.16

## Parent Engagement Funding Allocation

The Province provides Parent Engagement funding to support school boards in the implementation of a wide range of policies, programs, strategies, and initiatives that involve parents. The ministry allocates \$3.0 million annually based on the following:

$$\begin{aligned} & \$5,000 \\ & + \\ & \$0.17 \text{ per student for board parent involvement committee} \\ & + \\ & \$500 \text{ per school council}^* \end{aligned}$$

## Internal Audit Allocation

The government is supporting school boards' increased focus on financial transparency and accountability.

The funding supports the regional audit teams whereby boards across the province are grouped into eight regions based on geographic location. Each region is supported by a regional internal audit team (RIAT). This model promotes sharing of best practices in internal audit and risk management activities and ensures efficient and equitable distribution of resources within the sector. A host board is assigned within each of the eight regions to oversee the administrative requirements of the regional audit team on behalf of other boards in the region. The internal audit funding is provided to the eight host boards.

The funding is enveloped to support internal audit activities in each region, and is projected to be \$5.2 million.

## Internal Audit Components

Funding for staff salary and benefits of the RIAT

- a) \$259,294 per region
- b)  $(\text{Total Revenue of Region} / \text{Total Revenue of Province}) \times \$2,333,646$

Funding for other expenses (including travel and non-salary costs)

$$(\text{Total km}^2 \text{ in Region} / \text{Total km}^2 \text{ in Province}) \times \$750,000$$

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\* Each school generates \$500, and any combined elementary/secondary school of at least 350 students (with at least 100 elementary students and at least 100 secondary students) receives an additional \$500.

## Board Administration Allocation

The Board Administration Allocation is projected to be \$564.5 million in 2018–19.

### The 10 core functions

While funding is generated for each of the ten core functions, the funding that boards receive is not enveloped, and boards are not required to match expenditures to funding by core function.

Under this allocation model, boards have the flexibility to allocate a portion of certain GSN grants and other non-GSN revenue sources to support board administration expenses.

- 1. Directors of Education function:** This allocation is intended to cover salary and benefits for the director of education.
- 2. Senior Administration function:** This allocation is intended to cover the cost of the salaries and benefits for a number of associate directors, superintendents, senior business officials and other senior supervisory officers who report to the director of education. The cost driver for this allocation is ADE and dispersion, which recognizes the higher administrative costs incurred by some geographically extensive boards.
- 3. Director's Office function:** This allocation is intended to cover the cost of the salaries and benefits for direct administrative support for the director of education and any other senior executives, including associate directors, superintendents, senior business officials and other senior supervisory officers. The cost driver for this allocation is the number of senior executives "funded" by the allocation model. Since the director's office staff provide support to senior executives, the number of funded senior executives is a proxy for the need for direct administrative support and is determined by functions 1 and 2.
- 4. Human Resources function:** This allocation is intended to cover the cost of the salaries and benefits for staff responsible for the management of employee files, recruitment, calculation of employee wages, labour relations, performance management, benefits, learning and development, attendance management, and staffing allocation. The cost driver for this allocation is the number of T4 statements that the board is required to complete, over the course of the fiscal year, for income purposes in respect of the 2017 calendar year. This driver recognizes the workload of Human Resources (HR) staff and captures all staff including part-time and occasional.
- 5. Finance function:** This allocation is intended to cover the cost of the salaries and benefits for staff responsible for budgeting and planning, accounting, financial reporting and analysis, treasury management, non-grant revenue / receivables, and transaction processing. The cost driver for this allocation is ADE and number of municipalities, which recognizes the additional costs incurred by boards that are required to interact with a large number of municipalities and other local governing agencies. Additional funding is provided to a board with 20 or more municipalities within its jurisdiction. In addition, the funding for capital administration, previously allocated through a table in the applicable

education regulation, is allocated through this function to recognize the costs incurred by boards in managing their capital projects.

6. **Payroll function:** This allocation is intended to cover the cost of the salaries and benefits for staff responsible for processing periodic pay cheques, reconciliation, withholding taxes, updating vacation and sick pay. The cost driver for this allocation is the number of T4 statements that the board is required to complete, over the course of the fiscal year, for income purposes in respect of the 2017 calendar year. This driver recognizes the workload of payroll staff and captures all staff including part-time and occasional.
7. **Purchasing and Procurement function:** This allocation is intended to cover the cost of the salaries and benefits for staff responsible for determining purchasing needs, selecting suppliers, ensuring compliance with procurement directives, negotiating prices and follow-up. The cost driver for this allocation is ADE.
8. **Administration and Other Supports function:** This allocation is intended to cover the cost of the salaries and benefits for staff responsible for research, communications, community and government relations, office services, reception, and other functions, which are not captured under any of the other core functions. The cost driver for this allocation is ADE.
9. **Information Technology function:** This allocation is intended to cover the cost of the salaries and benefits for staff responsible for delivering a number of information technology (IT) services and supports to school boards and would include infrastructure services, application support and design and desktop support. The cost driver for this allocation is the number of board administration staff “funded” by the allocation model. As IT staff serve the needs of other staff, total funded board staff is a proxy for the software users (payroll, accounting, HR, e-mail). Therefore, the IT allocation is indirectly determined by all the other drivers from the previous eight core functions.

**Note:** The IT function excludes IT costs that are school/classroom based such as hardware and software used for instructional purposes or centralized attendance system costs that are charged back to schools.

10. **Non-Staff function:** This allocation is intended to cover the cost of non-staff expenditures. The formula has a base amount per board and an amount per ADE. In addition, this function could cover the costs of dues to stakeholder organizations, including trustee associations, as well as support staff costs for trustees.

## Compensation Benchmarks

The Directors of Education, Senior Administration, Director’s Office and the Information Technology functions each have separate compensation benchmarks. The remaining core functions, except the Non-Staff function, will share common compensation benchmarks. These benchmarks will apply to all school boards and reflect the median actual average salaries and benefits reported by boards. The new formula does not prescribe staffing levels or the

mixture of staffing categories (for example, managers, professional staff, clerical/technical staff) for boards.

The following table provides the detailed formulas for each core function described above.

<b>Core Function</b>	<b>Driver</b>	<b>Formula</b>	<b>Salary (including benefits)</b>
<b>Directors</b>	None	1	\$203,282.08
<b>Other Senior Admin</b>	ADE & Dispersion (D)	1.6802 + 0.1334/1000 x ADE + (0 for (D) up to the first 20 km 0.007762/1000 x ADE for D above 20 km up to 50 km 0.003881/1000 x ADE for D above 50 km)	\$167,912.27
<b>Director's Office</b>	# of Funded Senior Executives (FSE)	2.5601 + 0.60493 x # of FSE	\$67,796.14
<b>Human Resources</b>	T <sub>4s</sub>	MAX(0, -0.1084 + 2.308/1000 x # of T <sub>4s</sub> )	\$79,705.91
<b>Finance</b>	ADE & # Municipalities (M)	3.4333 + 0.1910/1000 x ADE + (0 for the first 20 M, 0.02156 FTE per M above 20)	\$79,705.91
<b>Payroll</b>	T <sub>4s</sub>	MAX(0, -0.4720 + 1.1834/1000 x T <sub>4s</sub> )	\$79,705.91
<b>Purchasing and Procurement</b>	ADE	0.8915 + 0.07406/1000 x ADE	\$79,705.91
<b>Admin and Other</b>	ADE	MAX(1, -1.6828 + 0.6639/1000 x ADE)	\$79,705.91
<b>Information Technology</b>	# of Funded Board Administration (FBA) staff	0.9453 + 0.08907 x FBA	\$100,300.21
<b>Non-Staff</b>	ADE	\$153,126 + \$63.33 x ADE	n/a

NOTE: Pension plan contributions for eligible members of the Ontario Teachers' Pension Plan (OTPP) are matched by the government and are not included in the benefit benchmarks.

## Program Leadership Allocation



New for 2018–19, the Program Leadership Allocation (PLA) provides funding to support six lead positions that were previously funded through other allocations within the GSN and through EPO.

- Mental Health Leaders
- Technology Enabled Learning and Teaching (TELT) Contacts
- Indigenous Education Leads
- School Effectiveness Leads
- Student Success Leads
- Early Years Leads

Leads are responsible for the organization, administration, management, and implementation of supports to achieve the goals within their respective program areas.

The PLA will be enveloped, in that the funding must be spent on leads' salary, benefits, travel and professional development (PD). Boards will have the flexibility within the envelope to address on-the-ground needs related to lead staffing, travel and PD while adhering to individual requirements for each lead to best support key outcomes for these positions.

The requirements related to leads are as follows:

- minimum hiring requirements (i.e., specific FTE requirements)
- expectations related to job splitting (i.e., whether the position can be split between more than one individual)
- dedication (i.e., whether the lead can hold any other portfolio within the board)

The PLA is excluded from the school board administration and governance enveloping provision. That is, along with the Internal Audit Allocation, the new PLA is not counted toward the board administration spending maximum.

In 2018–19, the Program Leadership Allocation is projected to be \$66.7 million.

## Funding Benchmarks

Boards generate funding based on total expenditures related to salary, benefits, travel and PD of all leads up to their total Program Leadership Allocation, based on the sum of two components:

(Salary & Benchmarks Component) + (Travel & PD Component)

### (1) *Salary & Benefits Component*

For 2018–19, the Salary & Benefits Component is:

$$(1.75 \times A) + (1.0 \times B) + (3.5 \times C) + [1.0 \times C \text{ if } (elementary \text{ ADE} > 85,000)] + (d \times C)$$

Where

A = Professional / paraprofessional benchmark of \$73,018.63

B = Information Technology benchmark of \$100,300.21

C = Supervisory Officer benchmark of \$167,912.27

d = Additional FTE	Based on total enrolment
0	$0 < ADE \leq 72,000$
0.5	$72,000 < ADE \leq 115,000$
1.0	$115,000 < ADE \leq 150,000$
2.0	$150,000 < ADE \leq 200,000$
3.0	$ADE > 200,000$

## (2) *Travel & PD Component*

For 2018–19, the Travel & PD Component is 10.44 per cent of the Salary & Benefits Component.

## **Mental Health Leaders**

Mental Health Leaders play a vital role in meeting the government’s commitment under the Mental Health and Addictions Strategy, *Open Minds, Healthy Minds*, to create a more integrated and responsive child and youth mental health and addictions system. Mental Health Leaders work with school and board administrators, school staff, and community partners to fulfill the Strategy’s goals of:

- providing children, youth and families with fast access to high-quality services,
- identifying and intervening in child and youth mental health and addictions needs early, and
- closing critical service gaps for vulnerable children and youth.

The hiring requirement is a minimum of 1.0 FTE per board, and job splitting is not allowed. This is a dedicated position with no additional reporting requirements outside of EFIS. The Mental Health Leader must meet the following criteria unless the board is given a written exception:

- A senior mental health professional (minimum of master’s level training in psychology, psychiatry, or social work),
- A regulated mental health professional, and
- Possesses a clinical background with practical experience in schools, working with school teams to support students.

## **Technology Enabled Learning and Teaching (TELT) Contact**

The Technology Enabled Learning and Teaching (TELT) Contacts support the transformation of learning and teaching in the physical and virtual environment.

The hiring requirement is a minimum of 1.0 FTE per board of a staff who is a member in good standing with the Ontario College of Teachers. If the role is shared between multiple staff, the board will be required to designate a single staff person that has oversight of the work of the

lead(s). This is a non-dedicated position. Additional reporting requirements for this position outside of EFIS will be shared by the Student Achievement Division of the ministry.

### **Indigenous Education Lead**

The Indigenous Education Lead supports programs and initiatives aimed at improving Indigenous student achievement and well-being and closing the achievement gap between Indigenous students and all students.

The hiring requirement is a minimum of 1.0 FTE per board. Boards will continue to be required to spend at least 0.5 of the Supervisory Officer salary and benefits benchmark of \$167,912.27 on a dedicated Indigenous Education Lead through the PLA in 2018–19.

In 2018–19, boards will continue to generate minimum funding of a 0.5 Supervisory Officer salary and benefits benchmark through the Per-Pupil Amount (PPA) Allocation of the Indigenous Education Grant to ensure that a total of at least 1.0 Supervisory Officer salary and benefits benchmark is funded between the PPA Allocation of the Indigenous Education Grant and the new PLA. Boards will have flexibility through the PPA Allocation of the Indigenous Education Grant to allocate up to an additional 0.5 of the Supervisory Officer salary and benefits benchmark to support the Indigenous Education Lead in the PLA.

The Indigenous Education Lead must be a full-time position and must be dedicated unless the board is given a written exception for geographic reasons (northern and rural). If the Lead is not a Supervisory Officer, each school board will also be required to identify a Supervisory Officer who is accountable for the implementation of the Framework with oversight over the work of the lead(s). Job splitting is not allowed unless approved by the ministry for geographic circumstances. Additional reporting requirements for this position outside of EFIS will be shared by the Indigenous Education Office of the ministry.

### **School Effectiveness Lead**

School Effectiveness Leads in each board are responsible for the organization, administration, management, and implementation of the School Effectiveness Framework (SEF). The SEF supports elementary schools and boards in assessing school effectiveness so that plans for improvement can be put in place.

The hiring requirement is a minimum of 1.0 FTE per board. The position must be at a Supervisory Officer level unless the board is given a written exception. If the role is not filled at a Supervisory Officer level and /or responsibilities are shared between multiple staff, the board must identify a single staff person at a Supervisory Officer level who has oversight over the work of the Lead(s). This is a non-dedicated position. Additional reporting requirements for this position outside of EFIS will be shared by the Student Achievement Division of the ministry.

## Student Success Lead

Student Success Leads (SSL) — in conjunction with supports provided through the Student Success, Grade 7 to 12 Allocation— collaborate, lead and supervise the supports that assist students who may not otherwise achieve their full potential for achievement and well being. This funding is to be used to support the delivery of effective education and career/life planning programs, to increase opportunities for students to participate in meaningful and engaging learning, to meet graduation requirements, including passing the Grade 10 literacy test, and to make successful transitions to their initial post-secondary destination (e.g. apprenticeship, college, community living, university and workplace).

The hiring requirement is a minimum of 1.0 FTE per board. The position must be at a Supervisory Officer level unless the board is given written exception. If the role is not filled at a Supervisory Officer level and/or responsibilities are shared between multiple staff, the board must identify a single staff person at a Supervisory Officer level who has oversight over the work of the lead(s). This is a non-dedicated position.

Additional reporting requirements for this position outside of EFIS are outlined in the Student Success / Learning to 18 Guiding Principles document. This document will be shared by the Student Achievement Division of the ministry.

## Early Years Lead

Starting in 2018–19, funding for Early Years Leads will be transferred to the GSN from the Early Years Leadership Strategy Education Programs – Other (EPO).

Early Years Leads provide school board leadership to support the implementation of Ontario's vision of a responsive, high-quality, accessible and increasingly integrated early years system that contributes to healthy child development, as outlined in *Ontario's Renewed Early Years and Child Care Policy Framework*.

Early Years Leads are non-dedicated roles; the minimum hiring requirements are outlined below, including at least 0.5 FTE at the Supervisory Officer level at each board. Job splitting is allowed, but no FTE can be split to less than 0.5 FTE.

Additional reporting requirements will be shared by the Early Years and Child Care Division of the ministry.

Average Daily Enrolment (ADE)	Total FTE Hiring Requirement
$0 < ADE \leq 72,000$	Minimum 1.0
$72,000 < ADE \leq 115,000$	Minimum 1.5
$115,000 < ADE \leq 150,000$	Minimum 2.0
$150,000 < ADE \leq 200,000$	Minimum 3.0
$ADE > 200,000$	Minimum 4.0

## Central Employer Bargaining Agency Fees Allocation

Under the *School Boards Collective Bargaining Act (SBCBA) 2014*, trustees' associations are the statutory central employer bargaining agents for school boards in central negotiations with teachers' federations and education worker unions.

In 2018–19, boards will continue to be provided with the funding necessary to support the labour relations activities of their respective trustees' associations. The trustees' associations will use these fees solely for the purpose of central labour relations activities, including preparing for central bargaining, participating in the central bargaining process itself, and the implementation and ongoing maintenance of central collective agreements. Eligible expenses include staffing positions for central negotiations, as well as labour-related travel and accommodation, operating expenses, actuarial services, legal services, and translation.

In 2018–19, a total of \$4.6 million will be provided to school boards in the following manner:

Type of School Board	# of School Boards	Base Funding for Each School Board	TOTAL
English Public	31	\$43,316	\$1,342,796
English Catholic	29	\$43,017	\$1,247,493
French Public	4	\$233,628	\$934,512
French Catholic	8	\$129,854	\$1,038,832
Isolate & Hospital Boards	9*	\$1,000	\$9,000
	81	n/a	\$4,572,633

## Human Resource Transition Supplement

To assist school boards with the recently negotiated agreements, the ministry provided a temporary transitional supplement in 2017–18. In 2018–19, boards will continue to be provided with the \$10 million supplement. Each board's amount of the supplement was derived based on the board's share of the provincial total number of education workers (full-time equivalent staff) adjusted to exclude trustees and lunchroom supervisors (using data from the 2017–18 Estimates).

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\* Excludes the Ottawa Children's Treatment Centre

## **Funding for Capital Planning Capacity Allocation**

In 2018–19, boards will continue to be provided \$8.3 million in funding to support Capital Building and Data Management capacity in school boards. Details of this allocation can be found in the Capital Funding section.

## **Managing Information for Student Achievement (MISA) Local Capacity Allocation**

In 2018–19, \$3.2 million in funding for Managing Information for Student Achievement (MISA) Local Capacity is intended for activities to help school boards build capacity and better manage information to inform board decisions, school administration, and classroom practice.

The funding is based on a fixed amount of \$35,000 for each board and \$0.35 per ADE.

# School Facility Operations and Renewal Grant

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The School Facility Operations and Renewal Grant addresses the costs of operating school facilities (heating, lighting, maintaining, and cleaning) as well as the costs of repairing and renovating schools.

The grant has two major allocations:

- School Operations Allocation – \$2.11 billion, and
- School Renewal Allocation – \$360.7 million.

The total School Facility Operations and Renewal Grant is projected to be \$2.47 billion in 2018–19.

## New in 2018–19

### School Renewal

As in 2017–18, the ministry is allocating an additional \$40 million to the School Renewal Allocation. To ensure that the additional funds are allocated consistently with the existing allocation, the renewal benchmarks for facilities over and under 20 years of age are being increased by 15 per cent.

## Operations Allocation

The School Operations Allocation addresses the costs of operating school facilities (heating, lighting, maintaining, cleaning). It is the sum of the following six components:

- Base School Operations (based on a per pupil amount) – \$1.99 billion,
- Enhanced Top-up for School Operations – \$94.1 million,
- Community Use of Schools – \$29.0 million,
- Licensing and Related Fees for Approved Asset Management Software – \$1.0 million,
- Capital Lease Amount on School Authority Amalgamation – \$0.1 million, and
- Care, Treatment, Custody and Correctional Amount (CTCC Amount) Operations Allocation (previously known as Section 23 Facilities Amount) – \$2.2 million.

For 2018–19, this allocation is projected to be \$2.11 billion.

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Enrolment	"Day-School ADE" of pupils enrolled in Junior Kindergarten, Senior Kindergarten, and Grades 1 through 8.	"Day-School ADE" of pupils enrolled in Grades 9 through 12, excluding students 21 years of age and older.	<ul style="list-style-type: none"> <li>• Day-School ADE of pupils 21 years of age or older, high-credit portion of pupils in secondary school.</li> <li>• ADE of pupils enrolled in continuing education credit courses during the day (excluding pupils enrolled in correspondence self-study programs).</li> <li>• ADE of pupils enrolled in secondary summer school programs.</li> <li>• Approved spaces in care, treatment and custody programs that operate in board-owned space are treated as continuing education.</li> </ul>
On the Ground Capacity (OTG)	The ministry has identified categories of instructional space for all elementary and secondary facilities of a board using the Report of the Pupil Accommodation Review Committee (August 1998). A loading has been assigned to each category of instructional space identified, based on the number of pupils that can reasonably be accommodated in each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity.		N/A
Benchmark	9.70 m <sup>2</sup>	12.07 m <sup>2</sup>	9.29 m <sup>2</sup>



Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Area Requirement per Pupil (fixed)	The Benchmark Area Requirement per Pupil provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming (including primary class size), and secondary school programming. It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g., ESL) programming.		The Benchmark Area Requirement for Adult Education and Other Programs is lower than the traditional secondary school panel because no additional space is required for special needs programs.
Supplementary Area Factor (SAF)	The board-specific SAF recognizes unique design features of a board's school facilities such as wide hallways, large shop spaces, and auditorium space, as well as the additional space requirement associated with special needs programming.  Each board has an elementary and secondary SAF that is greater than or equal to an adjustment factor of 1.0 (the secondary SAF is used for adult education/other programs).  Each board's Supplementary Area Factors is set out in the <i>Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year</i> regulation.		
Benchmark for Operating Costs	Allocation method benchmark for operating costs: \$88.68/m <sup>2</sup>		

## Adjustment Factor Calculations

Board specific adjustment factors reflect data available in the School Facility Inventory System (SFIS) as of September 2, 2014.

### ***Weighted School Age***

For the purposes of calculating the SAF and the school renewal cost benchmark (i.e., over/under 20 benchmarks), the ministry determines a weighted average age for each school to better reflect a school's age. The age of the original building and all permanent additions are weighted by their respective gross floor area. The example below demonstrates how the weighted average ages are calculated.

<b>Example: School Age Calculation</b>			
<b>Construction History</b>	<b>Age</b>	<b>Gross Floor Area (GFA)</b>	<b>Age x GFA</b>
Original Construction	40	1,000	40,000
Addition	20	1,500	30,000
Addition	10	3,000	30,000
Demolition	40	-500	-20,000
Addition	2	500	1,000
<b>Total</b>		<b>5,500</b>	<b>81,000</b>
Weighted Average Age		$81,000/5,500 = 14.73$	

The weighted ages of schools have been updated as of September 2, 2014.

### Supplementary Area Factor (SAF)

A board's SAF is determined by comparing its area per pupil, per panel, with the benchmark area per pupil of  $9.7\text{m}^2$  for elementary and  $12.07\text{m}^2$  for secondary. If the board's area per pupil is less than the benchmark, it is deemed to have an SAF of 1.0. To calculate a board's area per pupil, the total on-the-ground capacity of its schools (by panel) is divided by the total adjusted gross floor area (GFA) of these schools.

To determine a board's total adjusted GFA, schools with a weighted average age of 10 years or less are subject to adjustment to reflect the construction area benchmarks introduced in 2000. This adjustment reflects that school boards should have been building their schools to these ministry construction benchmarks. The area per pupil calculation for these schools is adjusted to reflect the lesser of the school's actual area per pupil or the variable construction area benchmarks introduced in memorandum 2011:B6.

The following subsets of schools are exempted from an adjustment to their floor areas:

- Elementary schools with a capacity of less than 200 pupil places,
- Secondary schools with a capacity of less than 300 pupil places,
- Elementary schools where the variable benchmark is less than the fixed area per pupil of  $9.7\text{m}^2$ , and
- Secondary schools where the variable benchmark is less than the fixed benchmark area per pupil of  $12.07\text{m}^2$ .

For the first two items, the actual GFA is used, as the ministry does not have a construction area benchmark for schools below the specified capacity threshold. For the last two items, the GFA is adjusted to reflect the lesser of the actual area per pupil or the (fixed) benchmark area requirement per pupil. This means that, for the purposes of calculating the SAF, a school's GFA was not adjusted below the fixed elementary ( $9.7\text{m}^2$ ) or secondary ( $12.07\text{m}^2$ ) benchmark area requirements. The table below provides an example of how the SAFs have been calculated.

The data used to calculate the SAFs have been updated as of September 2, 2014.

**Example: Elementary SAF Calculation**

Board Owned Schools	Weighted Average Age	OTG	Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]	GFA
XX	25	210	Area per Pupil = 2,431 m <sup>2</sup> / 210 pupil places = 11.58 m <sup>2</sup> /per pupil place	2,431 m <sup>2</sup>
YY	5	465	Actual GFA = 5,100 m <sup>2</sup> OTG = 465 pupil places Area per Pupil = 5,100 / 465 = 10.97 m <sup>2</sup> /per pupil place Variable benchmark = 465 pupil places OTG = 10.35 m <sup>2</sup> /per pupil place New Variable Area per Pupil = OTG x Variable Area per Pupil Adjusted GFA = 465 x 10.35 = 4,813 m <sup>2</sup>	The adjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board: 4,813 m <sup>2</sup>
Take lesser GFA of 5,100 m <sup>2</sup> and 4,813 m <sup>2</sup>				
ZZ	3	620	Actual GFA = 6,070 m <sup>2</sup> OTG = 620 pupil places Area per Pupil = 6,070 / 620 = 9.79 m <sup>2</sup> /per pupil place Variable benchmark = 620 pupil places OTG = 10.12 m <sup>2</sup> /per pupil place New Variable Area per Pupil = OTG x Variable Area per Pupil Adjusted GFA = 620 x 10.12 = 6,295 m <sup>2</sup>	The unadjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board: 6,070 m <sup>2</sup>
Take lesser GFA of 6,070 m <sup>2</sup> and 6,295 m <sup>2</sup>				
Total		1,295		13,314 m <sup>2</sup>
SAF =	(GFA/OTG) / Benchmark Area per Pupil			
=	(13,314 m <sup>2</sup> / 1,295) / 9.70 m <sup>2</sup> = 1.060			

## Base School Operations

The Base School Operations amount is projected to be \$1.99 billion in 2018–19 and is calculated using the following formula:

**Base School Operations =**

$$\begin{aligned} & \text{Enrolment} \times \\ & \text{Benchmark Area Per Pupil} \times \\ & \text{SAF} \times \\ & \text{Benchmark for Operating Costs} \end{aligned}$$

The factors used to determine the Base School Operations amount for elementary, secondary, and other programs are set out in the table above.

## Enhanced Top-up for School Operations

In addition to the Base School Operations amount, boards may be eligible for enhanced top-up funding which recognizes costs for schools that are distant from one another and that are operating at less than full capacity. Enhanced Top-up for School Operations provides funding to address the cost of cleaning and maintaining some of the excess school facility capacity.

Enhanced Top-up for School Operations is calculated on an individual school-facility level for those facilities that are offering a regular day-school program (exclusive of adult day school) that are distant from one another and are operating at less than full capacity, that is, in facilities where enrolment is less than capacity.

School facilities where enrolment exceeds capacity do not generate any enhanced top-up funding; however, the entire enrolment of the facility (including the portion of enrolment that is greater than capacity) is generating funding from the Base School Operations component.

Enhanced Top-up for School Operations funding is projected to be \$94.1 million in 2018–19.

Definition	Description
Eligibility requirements to qualify for enhanced top-up	<p>A school facility is eligible for Enhanced Top-up for School Operations if it meets one of the following criteria:</p> <ul style="list-style-type: none"><li>• school facility is an elementary school where the next closest elementary or secondary school of the board is at least 10 kilometres away, or</li><li>• school facility is a secondary school where the next closest secondary school of the board is at least 20 kilometres away.</li></ul>

NOTE: The distance to the closest school is measured by road distance, and the next closest school facility does not include any school facility on the same campus.

$$\begin{array}{l}
 \textit{Enhanced} \\
 \textit{Top-up} \\
 \textit{for} \\
 \textit{School} \\
 \textit{Operations}
 \end{array}
 = \min\left(100\%, 1 - \frac{\textit{ADE}}{\textit{OTG}}\right) \times \textit{OTG} \times \frac{\textit{Benchmark Area Per Pupil}}{\textit{Benchmark for Operating Costs}} \times \textit{SAF}$$

Enhanced top-up along with other components of School Operations Allocation will ensure that qualifying school facilities are funded at 100 per cent of their capacity.

New school facilities that opened or school facilities that have undergone significant renovations in or after 2013–14 are not eligible for this funding in 2018–19.

## Community Use of Schools Allocation

This funding allows boards to reduce the rates for school space used by the community by helping boards with the costs involved with keeping schools open after hours such as heating, lighting, and cleaning. Total Community Use of Schools Allocation in 2018–19 is projected to be \$29.0 million.

Each board’s allocation under [Community Use of Schools](#) is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

## Allocation for Licensing and Related Fees for Approved Asset Management Software

This allocation is projected to be \$1.0 million in 2018–19.

School boards are provided with this funding to offset the cost of licensing and related fees associated with approved asset management software. This software assists boards in developing and implementing effective renewal programs for their schools and document changes in school condition over time.

Each board's Allocation for Licensing and Related Fees for Approved Asset Management Software is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

## Capital Lease Amount on School Authority Amalgamation

In 2018–19, \$0.1 million is being provided to continue capital lease arrangements made by former school authorities in remote communities.

## Care, Treatment, Custody and Correctional Amount (CTCC Amount) Operations Allocation (previously known as the Section 23 Facilities Amount)

In 2018–19, \$2.2 million is being provided to help offset the accommodation costs of classrooms in care and/or treatment, and custody settings that operate in school board space. Renaming this funding amount will more accurately reflect the intention of the funds, and make the naming consistent with ministry program documentation as well as district school board language.

## School Renewal Allocation

The School Renewal Allocation addresses the costs of repairing and renovating schools.

The School Renewal Allocation is the sum of the following three components:

- Base School Renewal – \$290.9 million,
- Enhanced Top-up for School Renewal – \$16.1 million, and
- Enhancement to address deferred maintenance needs – \$53.7 million.

For 2018–19, this allocation is projected to be \$360.7 million.

## Cap on Operating Expenses

As of 2014–15, any increase in the amount of school renewal funding directed towards operating expenses, under this allocation, will be limited to an additional 5 per cent of each board's historical three year average amount spent on operating (using the 2010–11, 2011–12 and 2012–13 fiscal years). This is to ensure that part of this funding continues to be used for depreciable type expenses.

## New Investment: \$40 million

As of the 2015–16 school year, the ministry has been allocating an additional \$40 million each year to school boards under this allocation. For the 2018–19 school year, this investment is being distributed into the maintenance/renewal cost benchmarks.

Of the \$40 million in 2018–19, forty percent of the funds, or \$16 million, will be directed to support operating/maintenance type expenditures (e.g. painting, asphalt repair), while the remaining funds will continue to support expenditures that are capital in nature (e.g. roof repair, accessibility enhancements, portable repair). While the additional operating/maintenance funds can be used for capital investments, the additional capital funds cannot be used for operating/maintenance items. The maintenance funds will be allocated in proportion to a school board's relative share of the projected provincial SRA funding for the 2018–19 school year.

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Enrolment	“Day-School ADE” of pupils enrolled in Junior Kindergarten, Kindergarten, and Grades 1 through 8.	“Day-School ADE” of pupils enrolled in Grades 9 through 12, excluding students 21 years of age and older.	<ul style="list-style-type: none"> <li>• Day-School ADE of pupils 21 years of age or older, high-credit portion of pupils in secondary school.</li> <li>• ADE of pupils enrolled in continuing education credit courses during the day (excluding pupils enrolled in correspondence self-study programs).</li> <li>• ADE of pupils enrolled in secondary summer school programs.</li> <li>• Approved spaces in care, treatment and custody programs that operate in board-owned space are treated as continuing education.</li> </ul>
On the Ground Capacity (OTG)	The ministry has identified categories of instructional space for all elementary and secondary facilities of a board using the Report of the Pupil Accommodation Review Committee (August 1998). A loading has been assigned to each category of instructional space identified, based on the number of pupils that can reasonably be accommodated in each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity.		N/A
Benchmark	9.70 m <sup>2</sup>	12.07 m <sup>2</sup>	9.29 m <sup>2</sup>

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Area Requirement per Pupil (fixed)	The Benchmark Area Requirement per Pupil provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming (including primary class size), and secondary school programming. It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g. ESL, etc.) programming.		The Benchmark Area Requirement for Adult Education and Other Programs is lower than the traditional secondary school panel because no additional space is required for special needs programs.
Supplementary Area Factor (SAF)	The board-specific SAF recognizes unique design features of a board's school facilities such as wide hallways, large shop spaces, and auditorium space, as well as the additional space requirement associated with special needs programming. Each board has an elementary and secondary SAF that is greater than or equal to an adjustment factor of 1.0 (the secondary SAF is used for adult education/other programs). Each board's Supplementary Area Factor is set out in the <i>Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year</i> regulation.		
Benchmark for Renewal Costs	Allocation method benchmark for renewal costs: Board-specific weighted average of \$9.10 per m <sup>2</sup> and \$13.64 per m <sup>2</sup> with the weights reflecting the board's total area under and over 20 years of age (weighted average age) respectively. Each board's percentage of elementary and secondary school facility areas that are under and over 20 years of age are set out in the <i>Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year</i> regulation.		
Geographic Adjustment Factor (GAF) (2011)	The GAF is a cost index used by the ministry to identify and recognize regional variations in the construction and renewal costs of school facilities. Each board's Geographic Adjustment Factors are set out in the <i>Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year</i> regulation.		

## Adjustment Factor Calculations

Board specific adjustment factors reflect data available in the School Facility Inventory System (SFIS) as of September 2, 2014.



### **Weighted School Age**

For the purpose of calculating the SAF and the School Renewal cost benchmark (i.e. Over/Under 20 benchmarks), the ministry determines a weighted average age for each school to better reflect a school's age. The age of the original building and all permanent additions are weighted by their respective gross floor area. The example below demonstrates how the weighted average ages are calculated.

<b>Example: School Age Calculation</b>			
<b>Construction History</b>	<b>Age</b>	<b>Gross Floor Area (GFA)</b>	<b>Age x GFA</b>
Original Construction	40	1,000	40,000
Addition	20	1,500	30,000
Addition	10	3,000	30,000
Demolition	40	-500	-20,000
Addition	2	500	1,000
Total		5,500	81,000
Weighted Average Age		$81,000/5,500 = 14.73$	

The weighted ages of schools have been updated as of September 2, 2014.

### **Supplementary Area Factor (SAF)**

A board's SAF is determined by comparing its area per pupil, per panel, with the benchmark area per pupil of 9.7 m<sup>2</sup> for elementary and 12.07 m<sup>2</sup> for secondary. If the board's area per pupil is less than the benchmark, it is deemed to have an SAF of 1.0. To calculate a board's area per pupil, the total on-the-ground capacity of its schools (by panel) is divided by the total adjusted gross floor area (GFA) of these schools.

To determine a board's total adjusted GFA, schools with a weighted average age of 10 years or less are subject to adjustment to reflect the construction area benchmarks introduced in 2000. This adjustment reflects that school boards should have been building their schools to these ministry construction area benchmarks. The area per pupil calculation for these schools has been adjusted to reflect the lesser of the school's actual area per pupil or the variable construction area benchmarks introduced in memorandum 2011:B6.

The data used to calculate the SAFs have been updated as of September 2, 2014.

The following subset of schools will be exempted from this adjustment:

- Elementary schools with a capacity of less than 200 pupil places,
- Secondary schools with a capacity of less than 300 pupil places,
- Elementary schools where the variable benchmark is less than the fixed area per pupil of 9.7 m<sup>2</sup>, and

- Secondary schools where the variable benchmark is less than the fixed benchmark area per pupil of 12.07 m<sup>2</sup>.

For the first two items, the actual GFA is used, as the ministry does not have a construction area benchmark for schools below the specified capacity threshold. For the last two items, the GFA is adjusted to reflect the lesser of the actual area per pupil or the (fixed) benchmark area requirement per pupil. This means that, for the purposes of calculating the SAF, a school's GFA was not adjusted below the fixed elementary (9.70 m<sup>2</sup>) or secondary (12.07 m<sup>2</sup>) benchmark area requirements. The table below illustrates how the SAFs have been calculated.

<b>Example: Elementary SAF Calculation</b>					
<b>Board Owned Schools</b>	<b>Weighted Average Age</b>	<b>OTG</b>	<b>Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]</b>		<b>GFA</b>
XX	25	210	Area per Pupil	= 2,431 m <sup>2</sup> / 210 pupil places = 11.58 m <sup>2</sup> /per pupil place	2,431 m <sup>2</sup>
YY	5	465	Actual GFA	= 5,100 m <sup>2</sup>	The adjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board:  4,813 m <sup>2</sup>
			OTG	= 465 pupil places	
			Area per Pupil	= 5,100 / 465 = 10.97 m <sup>2</sup> /per pupil place	
			Variable benchmark OTG	= 465 pupil places	
			New Variable Area per Pupil	= 10.35 m <sup>2</sup> /per pupil place	
			Adjusted GFA	= OTG x Variable Area per Pupil = 465 x 10.35 = 4,813 m <sup>2</sup>	
Take lesser GFA of 5,100 m <sup>2</sup> and 4,813 m <sup>2</sup>					

<b>Example: Elementary SAF Calculation</b>					
<b>Board Owned Schools</b>	<b>Weighted Average Age</b>	<b>OTG</b>	<b>Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]</b>		<b>GFA</b>
ZZ	3	620	Actual GFA	= 6,070 m <sup>2</sup>	The unadjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board:  6,070 m <sup>2</sup>
			OTG	= 620 pupil places	
			Area per Pupil	= 6,070 / 620 = 9.79 m <sup>2</sup> /per pupil place	
			Variable benchmark OTG	= 620 pupil places	
			New Variable Area per Pupil	= 10.12 m <sup>2</sup> /per pupil place	
			Adjusted GFA	= OTG x Variable Area per Pupil = 620 x 10.12 = 6,295 m <sup>2</sup>	
Take lesser GFA of 6,070 and 6,295 m <sup>2</sup>					
Total		1,295			13,314 m <sup>2</sup>
SAF	=	(GFA/OTG) / Benchmark Area per Pupil			
	=	(13,314 m <sup>2</sup> / 1,295) / 9.70 m <sup>2</sup> = 1.060			

### **Age Factor - Over/Under 20 Years of Age**

The over/under 20 years of age factor is applied to the renewal allocation to reflect that a school's capital renewal needs increase with age. This board specific adjustment factor is calculated by panel and incorporates the weighted average age calculation to determine whether a school's gross floor area is under or over 20 years of age.

New Benchmark:

- The benchmark renewal cost for schools < 20 years of age is: \$9.10 per m<sup>2</sup>.
- The benchmark renewal cost for schools ≥ 20 years of age is: \$13.64 per m<sup>2</sup>.

### **Base School Renewal**

The Base School Renewal is calculated using the following formula:

**Base School Renewal=**

$$\begin{aligned}
 & \text{Enrolment} \times \\
 & \text{Benchmark Area Per Pupil} \times \\
 & \text{SAF} \times \\
 & \text{Benchmark for Renewal Cost} \times \\
 & \text{GAF}
 \end{aligned}$$

The factors used to determine the Base School Renewal for elementary, secondary and other programs are set in the table above.

**Enhanced Top-up for School Renewal**

Base School Renewal is calculated using enrolment and does not recognize excess capacity at individual school facilities. Enhanced Top-up for School Renewal provides funding to address the cost of repairing and renovating eligible school facilities with excess capacity.

Enhanced Top-up for School Renewal is calculated on an individual school-facility level for those facilities that are offering a regular day-school program (exclusive of adult day school) that are distant from one another and are operating at less than full capacity, that is, in facilities where ADE is less than capacity.

School facilities where enrolment exceeds capacity will not generate any enhanced top-up funding; however, the entire enrolment of the facility (including the portion of enrolment greater than capacity) is generating funding from the Base School Renewal Component.

New school facilities that opened and have not undergone significant renovations in or after 2013–14 are not eligible for this funding in the 2018–19.

Enhanced Top-up for School Renewal funding is projected to be \$16.1 million in 2018–19.

<b>Definition</b>	<b>Description</b>
Eligibility requirements to qualify for enhanced top-up	<p>A school facility is eligible for Enhanced Top-up for School Renewal if it meets one of the following criteria:</p> <ul style="list-style-type: none"> <li>• facility is an elementary school where the next closest elementary or secondary of the board is at least 10 kilometres away, or</li> <li>• facility is a secondary school where the next closest secondary school of the board is at least 20 kilometres away.</li> </ul>

NOTE: The distance to the closest school is measured by road network, and the next closest school facility does not include any school facility on the same campus.

$$\begin{aligned}
 &\textit{Enhanced} \\
 &\textit{Top-up} \\
 &\textit{for} \\
 &\textit{School} \\
 &\textit{Renewal}
 \end{aligned}
 = \min\left(100\%, 1 - \frac{ADE}{OTG}\right) \times OTG \times \frac{\textit{Benchmark}}{\textit{Area}} \times \frac{\textit{Benchmark}}{\textit{Per Pupil}} \times SAF \times \frac{\textit{Benchmark}}{\textit{for Renewal Costs}} \times GAF$$

Enhanced Top-up along with other components of the School Renewal Allocation will ensure that qualifying school facilities are funded at 100 per cent of their capacity.

### School Renewal Enhancement

In 2018–19, this allocation is projected to be \$53.7 million and is an annual allocation provided to school boards to address deferred maintenance needs. The GAF is applied to this amount.

Each board’s School Renewal Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2018–2019 School Board Fiscal Year* regulation.

# Debt Service Support

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## Remaining New Pupil Places and Good Places to Learn balances into Capital Priorities

Under the New Pupil Places (NPP) capital program introduced in 1998 and the Good Places to Learn (GPL) capital program introduced in 2004, school boards were provided funding to support capital debt that was financed through either third party debentures or Ontario Financing Authority (OFA).

In 2009–10, the ministry concluded the two programs (NPP & GPL) and as a result, a one-time debt support grant was provided for any debt relating to ministry approved capital expenditure net of the pupil accommodation reserve as of August 31, 2010. This grant is being flowed to school boards over the remaining term of their existing capital debt instruments. At the time of the wrap-up, boards were also given a balance that was to be long-term financed through the OFA as they completed projects that were approved by the ministry. School boards will have accessed most of the balance by August 2017.

In 2016–17, the ministry transferred the remaining NPP and GPL balances that would be financed through the OFA to a capital grants model. This change provides efficiencies to school boards' capital planning and reporting processes as all capital related projects will be funded through a consistent capital grants model. Boards will continue to receive funding to repay existing OFA loan payments.

Boards will receive funding for their short-term interest costs incurred on projects that are underway.

- In 2018–19, where a board short-term finances by borrowing from its internal reserves, the ministry recognizes these costs at an annual rate of 1 per cent.
- In 2018–19, where a board short-term finances by external borrowing, the ministry recognizes the short-term interest costs for the one-, two- or three-month Banker's Acceptance rate (BA) plus 75 points.

## Pre-1998 Capital Expenditures

Consistent with the recognition approach of capital debt for the NPP and GPL programs, there was a one-time grant recognition of all the existing approved pre-1998 permanently financed capital debt as of August 31, 2010. This grant is being cash flowed to boards over the remaining term of their existing capital debt instruments.

The existing funding and cash flow mechanism for non-permanently financed debt that was refinanced through the 55 School Board Trust vehicle will remain unchanged.

# Capital Funding

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The ministry continues its multi-year capital funding allocations designed to target board identified capital needs. The primary means for funding new construction is the Capital Priorities Grant while School Condition Improvement funding helps address high and urgent renewal needs and facility condition. In addition, the ministry provides funding to create new licenced child care spaces and EarlyOn centres, meet enrolment demands through temporary accommodation, purchase land for new schools and additions and support expanded use of schools by communities.

## Capital Priorities Funding

Since the Capital Priorities Grant program began in 2010, the ministry has allocated over \$4.1 billion in capital funding for the construction of new schools, permanent additions, renovations and school purchases. These projects address accommodation pressures, replace facilities in poor repair, consolidate underutilized facilities and provide facilities for French-language rights holders. In addition, the ministry has funding available for priority land acquisitions.

## Amount for Temporary Accommodation

The ministry introduced a new allocation in 2010–11 to address the estimated annual cost of temporary accommodation previously charged to boards' New Pupil Places Grant. This approach will continue in 2018–19 with up to \$40 million based upon a combination of expected lease costs reported by a board and a model of portable need activity. This funding may be used for portable moves, leases, and purchases, as well as for lease costs for permanent instructional space and will be flowed as expenses are reported through the Education Financial Information System (EFIS). The portable funding model is based on a three-year history of school specific portable counts as reported in the School Facilities Inventory System (SFIS). Where boards had net board-wide additional portables, these were modelled as new portable purchases at \$120,000 per portable. Where boards had additional portables at schools offset by decreased portables at other schools, these were modelled as portable relocations at \$30,000 per portable. For example, if a board averaged 8 portable additions and 5 portable removals over the three-year history, the Temporary Accommodation allocation was calculated as \$495,000 (3 portable purchases at \$120,000 each and 5 portable relocations at \$30,000 each). In order to ensure fair and accurate temporary accommodation funding in future years, it is recommended that boards reflect any changes to their portable inventory in SFIS before January 31<sup>st</sup> each year. As of 2016–17, unspent funds of a board's Temporary Accommodation allocation from the previous year will be carried forward and placed in deferred revenue for spending on temporary accommodation. Expected lease costs are calculated by summing the board's revised estimates for portable leasing costs and operating lease cost for instructional space.

## Amount for School Condition Improvement

For the 2018–19 school year, the ministry has committed up to \$1 billion in School Condition Improvement funding. In total, almost \$4.7 billion has been allocated to school boards from this program since 2011–12.

School Year	Total funding
2011–12 to 2014–15	\$700 million
2015–16	\$ 960 million
2016–17	\$ 1,035 million
2017–18	\$1 billion
2018–19	\$1 billion

This funding is intended to help boards address the identified renewal backlog from the data collected to date through the ministry’s five-year Condition Assessment Program, which began in 2011. SCI funding is now allocated in proportion to a board’s total assessed renewal needs under the ministry’s Condition Assessment Program.

School boards are required to direct 70 per cent of SCI funding to key building components (for example, foundations, roofs, windows) and systems (for example, HVAC and plumbing). School boards are allowed to use the remaining 30 per cent of their new SCI funding to address the above, interiors and site improvement. School boards have the flexibility to prioritize schools and individual components and systems that fit under these categories and deal with problems as they emerge, rather than having to wait for the next condition assessment of a building.

Category	Funding	Description
Restricted	70%	Targeted to building envelope (e.g. foundation, roof, windows) and mechanical systems (e.g. electrical, HVAC, plumbing) This is based on Unifomat: A. Substructure (e.g. foundations, basement walls) B. Superstructure (e.g. roofs, exterior walls, windows) C. Services (e.g. plumbing, HVAC, fire protection, electrical)
Discretionary	30%	Flexibility to allocate towards renewal capital project at existing schools (e.g. science labs, pavements, interior finishings.)

Boards are required to report spending of this SCI funding in the VFA facility database. Reimbursement of board expenditure is contingent on timely reporting. Payments will be made twice a year based on reported expenditure. The ministry will fund short-term interest costs related to these expenditures reflecting that SCI funding will occur on a bi-annual basis, consistent with other capital programs.

The ministry expects that school boards will spend their SCI funds on schools that boards have deemed need to remain open. For schools that are scheduled to be closed or are planned to be part of an upcoming accommodation review, renewal funds should only be used to address



renewal needs that could compromise the continuing operation of these schools in the short-term. Boards are not to use this funding to expand the size of schools, build new schools, or to service debt.

## Capital Planning Capacity Program

The Capital Planning Capacity (CPC) program was introduced in 2014–15 to support school boards in acquiring additional resources to undertake a range of capital planning-related activities. For the 2018–19 school year, the ministry is allocating \$8.3 million under this program. Total CPC funding is divided into two categories:

The CPC funding is divided into two categories:

- Capacity Building and Data Management
- Joint Use Schools Initiatives

For 2018–19, board funding levels have been maintained from the previous school year.

### Capacity Building

Funding for Capacity Building allows boards with excess capacity to:

- a. Ensure they develop capital plans to effectively right-size and manage excess capacity in their schools;
- b. Support boards to undertake accommodation review processes;
- c. Identify and develop potential facility partnership opportunities in underutilized schools that have been deemed by the board as being viable to support such arrangements; and
- d. Support boards to hire third-party mediation services to facilitate municipal/board planning discussions and to support cooperative planning.

### *Eligibility Rules for Capacity Building Funds*

Eligibility for Capacity Building funding is determined by first calculating the overall impact of the School Board Efficiencies and Modernization initiative (i.e. fully implemented changes to top-up funding) on each board's School Facility Operations and Renewal (O&R) Grant. School boards are divided into four groups according to the percentage change to each board's O&R Grant:

- Group A – O&R reduction greater or equal to 5%
- Group B – O&R reduction between 5% and 0%
- Group C – O&R increase between 0% and 5%
- Group D – O&R increase greater or equal to 5%

All boards that fall into Group A are eligible for Capacity Building funds.

All boards that fall into Group D are not eligible for Capacity Building funds.

Boards in Group B and Group C:

- If less than 15% of the total number of the schools of the board are qualifying schools (defined as schools with utilization at 65% or less), then the board is not eligible for capacity building funds.
- If more than 15% of the total number of the schools of the board are qualifying schools (defined as schools with utilization at 65% or less\*), and the board is experiencing a three-year consecutive decline in enrolment in at least one panel, then the board is eligible for capacity building funds.

## Data Management

Funding for Data Management allows all 72 boards to increase decision making capacity by enhancing the ability to update and manage school facility data in a timely manner.

Funding is allocated using a base funding amount and a scaling factor. The scaling factor is used as a multiplier intended to increase the base amount relative to board size and board need. The scaling factors for Capital Planning and Data Management are related to board size in terms of the total number of schools of the board. The scaling factors for Accommodation Review Committee (ARC) Processes and Mediation/Hubs/Partnerships are related to board need in terms of the number of schools a board has that are defined as eligible schools (see above).

The base amounts are as follows:

- Capital Planning base amount: \$22,000
- ARC Processes base amount: \$22,000
- Mediation/Hubs/Partnerships base amount: \$4,550
- Data Management base amount: \$30,500

For Capital Planning and Data Management, the scaling factors are (A):

- 1.0 if the board has 0-25 schools
- 1.20 if the board has 26-50 schools
- 1.44 if the board has 51-100 schools
- 1.73 if the board has 101-150 schools
- 2.08 if the board has 151-250 schools
- 2.5 if the board has 251-350 schools
- 3.00 if the board has over 350 schools

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\* Based on ADE Estimates for 2015–2016, released in March 2015

For ARC Processes and Facility Partnerships, the scaling factors are (B):

- 1 if the board has 0-4 qualifying schools
- 2 if the board has 5-10 qualifying schools
- 3 if the board has 11-20 qualifying schools
- 4 if the board has 21-30 qualifying schools
- 5 if the board has 31-40 qualifying schools
- 6 if the board has 41-50 qualifying schools
- 7 if the board has more than 50 qualifying schools

The calculation is as follows:

$$\begin{aligned} \text{Capacity Building (eligible boards only)} &= (\$22,000 \times A) + (\$22,000 \times B) + (\$4,550 \times B) \\ &+ \\ \text{Data Management (all boards)} &= (\$30,500 \times A) \end{aligned}$$

The \$8.1 million (per year) in CPC funding for Capacity Building and Data Management will be flowed through the School Board Administration and Governance Grant.

### **Support for Joint Use Schools**

The ministry has earmarked \$400,000 to encourage the development of more joint use schools between two or more boards.

The Joint-Use Schools Seed Funding program is available to school boards, on a first-come, first-served basis. Successful applicants will receive \$20,000 in operating funding, per school board, to support the development of a joint-use school project, whether the project involves a new build or a retrofit of underutilized space. The ministry will accept applications any time during the school year. This funding program is being doubled from \$200,000 to \$400,000 to facilitate the development of more joint-use projects.

### **Community Hubs Capital Funding: Minor Retrofits and Accessibility**

For the 2016–17 and 2017–18 school years, the ministry allocated \$50 million per school year to retrofit available school space for use by community partners and/or improve the accessibility of a school to enable use by community partners. Minor Retrofits and Accessibility funding allocated in 2016–17 can be used until August 31, 2018, and funding allocated in 2017–18 can be used until August 31, 2019.

Minor Retrofits and Accessibility funding can be used to:

- Retrofit available school space into space for use by a new or existing community partner(s), or in the absence of a community partner to undertake retrofit work that could be used in the future by a community partner; or

- Improve the accessibility of a school to enable use by a broader range of community partners, both existing community partners and those that may exist in the future.

School board allocations were determined using two types of data – facility utilization and a combination of socio-economic variables. Since the Minor Retrofits and Accessibility funding is intended to be used in viable schools with excess space available for community partners, only those schools with available space generated funding. Allocations were also determined using various social indicators, all of which are currently used by the ministry to provide program funding to school boards, as proxy measures of community socio-economic status. For example, the Demographic Allocation, one of the components comprising the Learning Opportunities Grant, utilizes social indicators data to calculate board funding.

## Utilization

Board utilization data was based on information in the School Facilities Inventory System (SFIS) and included all schools that met the following criteria:

- Open since 2013 or earlier;
- Owned by the school board; and
- Between 60 to 90 percent utilized OR is eligible for Enhanced Top-Up funding (e.g. isolated schools).

The intent behind this approach was to focus on schools that have available space and are less likely to close. As such these schools are better suited to support community partners. This approach also ensures that isolated schools are not disadvantaged due to low school enrolment. Any school built and opened in 2014 or later was removed from the list of schools used to calculate allocations because enrolment at newer schools tends to take a few years to stabilize and in the medium term there should be little or no excess space available in the school.

## Socio-Economic Variables

At this time, the government does not have a standard measure in place to determine anticipated need for community space. Therefore, the ministry incorporated various socio-economic statistics into its allocation model as proxies. The variables used were lone parent family, parental education, family income, income source, immigration and senior kindergarten Early Development Instrument (EDI) scores. EDI measures readiness of students to transition to Grade 1 based on various areas of child development (e.g. physical health to language and cognitive development).

In recognition that these social indicators are only proxies for community need, utilization was given twice the weighting (2:1 ratio) as the socio-economic variables. Using all the above data, allocations were generated at a school-level and subsequently rolled-up into an overall allocation amount. No school board received an allocation less than \$100,000.

## Early Years Capital Program

The Early Years Capital Program (EYCP) is the primary means for capital funding requests associated with school-based stand-alone child care and/or EarlyON child and family centres capital projects that address school boards' and Consolidated Municipal Service Managers/ District Social Services Administration Boards (CMSMs'/DSSABs') accommodation needs. EYCP funding also applies to larger Capital Priorities projects that contain a child care and/or EarlyON child and family centre program spaces.

EYCP funding is intended for capital projects in schools where there is a need for new child care construction and/or renovations to existing child care spaces for children 0 to 3.8 years of age.

All early years space must be built in accordance with the *Child Care and Early Years Act* (CCEYA).

Eligible capital expenses include:

- first-time equipping;
- expenses incurred to meet CCEYA (for child cares only); and
- expenses incurred to meet Building Code standards, that qualify under the TCA, revised April 2015.

Capital funding for child care cannot be used to address other school board capital needs. Funding is not provided for school-age child care spaces as the ministry will not fund exclusive space for before and after school child care programs. Child care funding under the EYCP must be directed towards only child care capital projects, and EarlyON funding under the EYCP must be directed towards only EarlyON capital projects.

Accommodation costs (e.g., rent, heating, lighting, cleaning, maintenance, and repair costs) are the sole responsibility of the early years operator on a cost-recovery basis, and not eligible under EYCP.

EYCP capital funding is consistent with the Capital Priorities program which operates on a modified grant payment process where cash flow is based on school board spending.

For further details see memorandum 2017: B06 "Request for Early Years Capital Program (EYCP) Funding Submissions."

# School Authorities Allocation

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School authorities are very small school boards, usually located in remote areas of Ontario (isolate boards) or in some children's hospitals (hospital boards). This allocation is authorized through education funding regulations, but funding levels are not determined through the GSN regulation.

Funding for isolate boards recognizes the unique costs of operating very small schools in remote areas. Isolate boards' allocations are based on education funding benchmarks consistent with the GSN, including capital lease arrangements, to the extent possible, with provisions for special approval by the Ministry of Education.

School authorities that operate within hospital settings under Section 68 of the *Education Act* provide educational programs for medically referred students from treatment centres within the range of kindergarten to 21 years of age. They are also referred to as hospital boards. Due to their unique operational needs, Section 68 School Authorities are funded on a budget approval basis.

# Enrolment

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## Calculation of Average Daily Enrolment (ADE)

For the purposes of funding through the GSN, only “pupils of the board” are counted, except for the enrolment used to calculate the components of the Board Action Plans (BAP) Allocation as they include students for whom fees are chargeable under the tuition fees regulation. Pupils described in the section on Fees are not considered to be pupils of the board for the purposes of calculating grants to school boards, even if enrolled in a board’s school.

Under the school year reporting that covers the period from September to August, ADE is calculated for the following.

### Day-school Pupils

Day-school ADE is based on the existing two count dates within the school year – October 31 and March 31.

Elementary day-school pupils and secondary day-school pupils (excluding adult day-school pupils and the high-credit ADE of secondary day-school pupils) are funded through most components of the GSN, unless otherwise specified.

The ADE of adult day-school pupils (21 years of age or older as of December 31, 2018) and the high-credit ADE of secondary day-school pupils are primarily funded through the Continuing Education and Other Programs Grant.

### High-credit Day School ADE

The portion of a pupil’s enrolment over the 34-credit threshold is to be captured in the high-credit day-school ADE category. High-credit day-school ADE is funded at the continuing education rate.

The pupil is considered to be a fully high-credit day school student if the pupil generates no regular day-school ADE (i.e., generates all day school funding at the high-credit day-school ADE rate).

### Continuing Education and Summer School Pupils

Funded through the Continuing Education and Other Programs Grant, the ADE of continuing education and summer school pupils is calculated based on classes or courses in which the pupils are enrolled.

## Fees

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Boards are required to charge tuition fees for non-resident visa students, students residing in a First Nation community, and students from outside of the province of Ontario.

Boards are able to determine the fees that they charge in respect of visa students and students residing in a First Nation community for regular day-school programs, continuing education, and summer school programs. The boards must, however, charge as a minimum, the base fee calculated in accordance with the Tuition Fees regulation (the BAP Allocation will not be included in the base fee calculation).

The provisions for fees in respect of pupils whose parents or guardians reside on tax-exempt land have been maintained at \$40 per month per family.

The funding regulations were amended beginning in the 2003–04 school year to provide revenue to school boards for the payment of fees when a board and First Nation band council or education authority have negotiated a reverse tuition agreement, under which pupils of the board attend a school operated by a First Nation band council or education authority. This provision is ongoing.

The *Education Act* requires school boards to waive fees for some international students such as children whose parents have applied for permanent residence in Canada and children whose parents are enrolled in a diploma or degree program at a publicly funded Ontario university or college.



# Reporting and Accountability

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The ministry has established the following dates for submission of financial reports in 2018–19.

Date	Description
June 29, 2018	Board Estimates for 2018–19
November 15, 2018	Board Financial Statements for 2017–18
November 23, 2018	Board Enrolment Projections for 2019–20 to 2022–23
December 14, 2018	Board Revised Estimates for 2018–19
May 15, 2019	Board Financial Report for September 1, 2018 to March 31, 2019

Financial reporting, monitoring, and auditing are important elements of an overall accountability framework associated with funding that is provided for education. The ministry continues to monitor that grant claims by school boards are in accordance with the grant regulations and that school boards are in compliance with provincial standards and legislation, and funding envelopes.

Some of the measures that the ministry has taken to ensure compliance include:

- withholding grants when a board is not in compliance,
- requiring boards to prepare and submit deficit management plans when necessary, and
- directing boards to take measures to become compliant.

Boards' financial statements are prepared following Public Sector Accounting Board (PSAB) standards. In 2011, the ministry implemented the accounting standard on government transfers and this has resulted in a closer alignment between PSAB and budget compliance. There are, however, still some expense exceptions to PSAB for budget compliance, most of which relate to employee benefits. Action taken to reduce the gap is addressed in the Balanced Budget section of this document.

## Cash Management

As of September 1, 2018, the ministry is implementing a cash management strategy to help reduce the Province's borrowing costs. Under the new policy, school boards' monthly cash flows will be refined based on each board's cash requirement. School boards' funding entitlements will remain the same under the GSN regulation; however some boards will record a receivable from the Province for the difference between their funding entitlement and the actual cash flow received.

As a result of this change, part of the grants from the ministry will be delayed until the adjusted accumulated surplus and deferred revenue (ASDR) balances of school boards meet specified

criteria. The Delayed Grant Payment amount is calculated using a sliding scale based on the ASDR balance as a percentage of the annual operating allocation of each school board:

- The portion of the ASDR balance less than or equal to 5% of the operating allocation will not be subject to delayed grant payment.
- The portion of the ASDR balance greater than 5% and less than or equal to 10% of the operating allocation will be subject to delayed grant payment at a rate of 80%.
- Any portion of the ASDR balance greater than 10% of the operating allocation will be subject to delayed grant payment in its entirety.

The Delayed Grant Payment amount will also include Proceeds of Disposition balances from school boards, net of funds required for renewal and capital projects in the upcoming school year. The adjustment will be applied until the full amount of the Delayed Grant Payment balance has been reached. The Delayed Grant Payment amount will be updated annually based on the most recent financial statements submitted by school boards.

# Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements

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Education funding is intended to mirror cost structures; however, boards have flexibility in their actual expenditures. It is up to boards to determine their detailed budget commitments within the terms of the *Education Act* and other relevant regulations and memoranda.

Education funding recognizes that school boards need flexibility to decide how best to allocate resources within their budgets. At the same time, there are restrictions on how school boards may use certain components of their allocation.

Limitations are detailed below:

- Budgets must be balanced.
- Class-size targets must be met.
- The Special Education Grant is limited to special education expenditures.
- The allocations within the Student Achievement Envelope of the Learning Opportunities Grant are limited for use collectively on six programs.
- The Library Staff Allocation is to be used to fund library staff.
- The Per-Pupil Amount (PPA) Allocation and Board Action Plan (BAP) Allocation within the Indigenous Education Grant are limited to expenditures that support the Framework, including a maximum of the PPA Allocation that may be transferred to the Program Leadership Allocation (PLA) for the Indigenous Education Lead salary and benefits. If funds are remaining at the end of the school year, then they will be deferred to future year use to support the Framework.
- The Rural and Northern Education Fund is to be used to further improve education for students from rural communities.
- New Teacher Induction Program (NTIP) funding is to be used for eligible NTIP expenditures which are required to meet NTIP program requirements.
- School Board Administration and Governance spending shall not exceed the envelope (excluding the Internal Audit and Program Leadership allocations and expenses).
- Program Leadership Allocation (PLA) funding is to be used for eligible expenditures, including salary & benefits and travel & professional development for the program leaders funded through the PLA. If the board does not hire any one of the six program leaders, the board will not generate funding for that particular program leader.
- The School Renewal Allocation is primarily limited to capital renewal expenditures.
- The School Condition Improvement Allocation is to be used for renewal expenditures that are capitalized.
- Capital funding is to be used for approved capital projects.
- The Temporary Accommodation Allocation is to be used for portable moves, leases, and purchases, as well as lease costs for permanent instructional space.
- A portion of GSN funding is to be used first for minor tangible capital assets (furniture and equipment that is capitalized). The ministry also provides funding outside the GSN

through Education Programs -Other (EPO) for a variety of projects. Restrictions related to this funding are included in Transfer Payment contracts.

## Balanced Budgets

School boards are required to have balanced budgets, which require total spending to be equal to, or less than, total revenue. However, there are circumstances where an in-year deficit is permissible if there were prior surpluses (called accumulated surplus). The draw on the accumulated surplus is limited to ensure that this action does not place the board at undue financial risk. The draw on the accumulated surplus is limited to the lesser of:

- the board's accumulated surplus for the preceding year, and
- one per cent of the board's operating revenue.

Carrying a deficit larger than this amount requires approval from the Minister of Education.

## Elementary Class Size Compliance

School boards are required to organize elementary classes to achieve the requirements set out in *Ontario Regulation 132/12: Class Size*. In 2018–19, the ministry will continue to ensure compliance with the elementary provisions of the Class Size regulation (O. Reg. 132/12) as outlined below.

For any board that is not compliant:

- In year one of non-compliance, board Chairs and Directors will be notified by the Minister and Deputy Minister and required to submit a compliance management plan detailing how the board will become compliant with class size regulations.
- In year two of non-compliance and beyond, board Chairs and Directors will be notified by the Minister and Deputy Minister and subject to the following reductions in the GSN envelope for board administration and governance :
  - one per cent after two years of non-compliance.
  - three per cent after three years, similar to the year two reduction.
  - five per cent after four years, similar to the other reductions.
- The ministry will also conduct an analysis of that board's use of other revenues for administrative purposes to determine if further restrictions are necessary.

In any year, a board that does not submit its elementary class size information to the ministry by the October deadline will be subject to immediate cash withholdings equivalent to 50 per cent of monthly GSN transfers from the ministry. If a board's monthly GSN transfers are subject to delayed grant payments, cash withholdings (equivalent to 50 per cent of monthly GSN transfers) will be applied in the month which the monthly GSN transfer payment is scheduled to return.

In any year, a board that demonstrates compliance with the class size regulations and reporting will have the above financial penalties or withholdings lifted, subject to the approval of the Minister.

## Special Education Grant

Boards will be required to use the Special Equipment Amount (SEA) Per-Pupil Amount on eligible expenditures that comply with the [Special Education Funding Guidelines: Special Equipment Amount \(SEA\), 2018–19, Spring 2018](#). These will include items such as computers, software, robotics, computing-related devices, and other required supporting equipment as identified for use by students with special education needs. Any unspent SEA Per-Pupil Amount funding must be reported in a deferred revenue account to be used for future SEA Per-Pupil Amount special equipment purchases.

Any eligible spending in excess of the funding for SEA Per-Pupil Amount will be included in the special education spending that will be measured against the broader special education envelope described below.

Boards will be required to use the Behaviour Expertise Amount (BEA) ABA Training Amount funding for ABA training purposes, and any unspent ABA Training Amount funding must be reported in a deferred revenue account to be used for ABA training. Any eligible spending in excess of the funding for ABA Training Amount will be included in the special education spending that will be measured against the broader special education envelope described below.

Boards will generate DSENA Multi-Disciplinary Supports Amount funding for a multi-disciplinary team, based on the number of new multi-disciplinary team members hired, in addition to funding for the Other Staffing Resources component amount of this Multi-Disciplinary Supports Amount. Regarding the multi-disciplinary team component, each multi-disciplinary team member hired, with a minimum of one and maximum of four, will generate \$98,575.63 for the school board. If the expenses for these new multi-disciplinary team members are less than the amount of funding generated, this unspent funding will be reported as deferred revenue for special education (broader special education envelope). Any eligible spending in excess of the funding for new multi-disciplinary team members will be included in the special education spending that will be measured against the broader special education envelope described below.

The Special Education Grant establishes the level of funding that each board may spend on special education; however, boards may spend more on special education programs, services and/or equipment. Boards must take into account any EPO funding that applies to special education programs in the determination of their compliance with the special education enveloping provisions. The ministry specifies types of spending for which the Special Education Grant may be used and the list of allowed costs in the Code of Accounts. Boards must spend the amount of the special education expenditure envelope (net of the SEA Per-Pupil Amount and ABA Training Amount components that are subject to spending restrictions outlined above), as determined by the enveloping provisions of the regulation, for the additional costs of special education programs and supports, that is, the costs above the regular costs of pupils' education supported by the Pupil Foundation Grant and the other special purpose grants. Boards must report unspent special education funds in a deferred revenue account to be used for special education in the future.

## Student Achievement Envelope

The allocations within the Student Achievement Envelope of LOG are:

- the Literacy and Math Outside the School Day Allocation,
- the Student Success, Grades 7 to 12 Allocation,
- the Grade 7 and 8 Literacy and Numeracy and Student Success Teachers,
- the Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation,
- the Specialist High Skills Major (SHSM) Allocation, and
- the Outdoor Education Allocation.

Boards may use the allocations above only for these programs, and must treat any unspent funding as deferred revenue for future spending in these programs. There is flexibility in how boards may use some of the individual allocations within the Student Achievement Envelope, as long as the funds in total are spent on the six programs in the envelope.

## Indigenous Education Grant

The Per-Pupil Amount (PPA) Allocation and Board Action Plan (BAP) Allocation within the Indigenous Education Grant are limited to expenditures that support the *Ontario First Nation, Métis, and Inuit Education Policy Framework, 2007*.

A board may transfer funding from its 2018–19 PPA to the Program Leadership Allocation (PLA) for salary and benefits of the Indigenous Education Lead, if at least \$83,956.13 (0.5 of the Supervisory Officer salary and benefits benchmark) has been allocated through the PLA for this purpose.

If funds are unspent at the end of the school year, they must be treated as deferred revenue for future spending to support the Framework.

## Rural and Northern Education Fund (RNEF)

This funding is dedicated for school boards to further improve education for students from rural communities. School boards are expected to use the funding for rural education based on local needs and report publicly on how the funding is used, such as:

- improving programming and support services in rural schools (e.g., French immersion, arts education and guidance counselling);
- continuing the operation of eligible rural schools; or
- enhancing student transportation options such as late bus runs and mobile e-learning through tablets or Wi-Fi.

Funding allotted to the board may be used for board-level expenses which support students from rural communities (e.g. transportation) or for school-level expenses using the 'List of Schools Eligible for the Rural and Northern Education Fund' provided on the Ministry of Education website. The list comprises schools in which at least half of the students are from

rural communities. Boards are required to publicly post details of RNEF expenditures as well as those schools in which RNEF funding was spent.

### **New Teacher Induction Program (NTIP)**

Boards are expected to use NTIP funding for eligible NTIP expenditures and are required to meet NTIP program requirements according to legislation and the *New Teacher Induction Program: Induction Elements Manual*, and to participate in any NTIP-related support and evaluation activities. Boards are expected to continue to submit an NTIP plan and a final report (including a detailed accounting statement) to the Professionalism, Teaching Policy and Standards Branch via the ministry's regional offices.

### **School Board Administration and Governance**

The school board administration and governance enveloping provision requires that a board's net administration and governance expenses in a fiscal year not exceed the limit.

The school board administration and governance enveloping provision limit includes funding in the fiscal year provided through the School Board Administration and Governance Grant (excluding the Internal Audit and Program Leadership allocations and expenses), minus the public sector compensation restraint amount, plus a portion of other GSN grants that support expenditures for board administration, including:

- the Declining Enrolment Adjustment;
- the Safe and Accepting Schools Allocation;
- the New Teacher Induction Program and other components of the Cost Adjustment and Teacher Qualifications and Experience Grant; \*
- the elementary supervision and professional development components of the Pupil Foundation Grant;
- the French-language equivalence component of the Remote and Rural Allocation;
- the Rural and Northern Education Fund (RNEF) Allocation; and
- the Local Priorities Fund.

A board's net administration and governance expenses in the fiscal year are determined based on those expenses after deducting non-GSN revenues, including deferred revenues recognized as revenues in the fiscal year, spent on board administration and governance expenditures (minus expenditures related to Internal Audit and Program Leadership).

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\* Includes Crown contribution and stabilization adjustment for benefits trusts amount, the sick leave credit gratuities re-payment amount, the professional development amount, the earned leave plan amount, and the funding for maternity leave, sick leave and short-term sick leave and disability plans.

## Program Leadership Allocation (PLA)

Program Leadership Allocation (PLA) funding is to be used for eligible expenditures, including salary & benefits and travel & professional development for the program leaders funded through the PLA. School boards will be funded the lesser of: a) the allocation calculated and b) the total amount spent on PLA eligible expenditures. A board will not generate funding for a lead unless a lead has been employed in 2018–19.

- If a board does not employ a Mental Health Leader, the board's PLA funding formula in 2018–19 excludes  $1.75 \times$  Professional / paraprofessional benchmark + 10.44 per cent.
- If a board does not employ a Technology Enabled Learning and Teaching (TELT) Contact, the board's PLA funding formula in 2018–19 excludes  $1.0 \times$  Information Technology benchmark + 10.44 per cent.
- If a board does not employ an Indigenous Education Lead, the board's PLA funding formula in 2018–19 excludes  $0.5 \times$  Supervisory Officer benchmark + 10.44 per cent.
- If a board does not employ a School Effectiveness Lead, the board's PLA funding formula in 2018–19 excludes  $1.0 \times$  Supervisory Officer benchmark + 10.44 per cent if the board's elementary ADE is  $\leq 85,000$ ; and  $2.0 \times$  Supervisory Officer benchmark + 10.44 per cent if the board's elementary ADE is  $> 85,000$ .
- If a board does not employ a Student Success Lead, the board's PLA funding formula in 2018–19 excludes  $1.0 \times$  Supervisory Officer benchmark + 10.44 per cent.
- If a board does not employ an Early Years Lead, the board's PLA funding formula in 2018–19 excludes  $1.0 \times$  Supervisory Officer benchmark + 10.44 per cent if the board's ADE is  $\leq 72,000$ ;  $1.5 \times$  Supervisory Officer benchmark + 10.44 per cent if the board's ADE is  $> 72,000$  and  $\leq 115,000$ ;  $2.0 \times$  Supervisory Officer benchmark + 10.44 per cent if the board's ADE is  $> 115,000$  and  $\leq 150,000$ ;  $3.0 \times$  Supervisory Officer benchmark + 10.44 per cent if the board's ADE is  $> 150,000$  and  $\leq 200,000$ ; and  $4.0 \times$  Supervisory Officer benchmark + 10.44 per cent if the board's ADE is  $> 200,000$ .

## School Renewal

The allocation for school renewal establishes the minimum that each board must spend on facility repair and maintenance. These funds are restricted to ensure that boards dedicate the resources provided for major repairs and renewal of schools.

While this funding is intended primarily for expenditures that are in general capitalized, boards have had significant flexibility on how this is done – whether through larger repairs, major renovation, or replacement. Unspent funds in any particular year from this allocation must be reported in a deferred revenue account. This deferred revenue may be brought into revenue or in a deferred capital account (deferred capital contribution) in the future as boards incur expenditures to ensure the physical integrity and safety of school buildings.

As of 2014–15, any increase in the amount of school renewal funding directed towards operating expenses, under this allocation, will be limited to an additional 5 per cent of each board's historical three-year average amount spent on operating (using the 2010-11, 2011-12



and 2012-13 school years). This is to ensure that part of this funding continues to be used for depreciable type expenses.

## **School Condition Improvement**

Boards are expected to use the School Condition Improvement amount on expenditures categorized in the ministry's Uniform Code of Accounts as a renewal expenditure. Further, the expenditure must meet the requirements to be capitalized under the terms of the document entitled School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide.

## **Capital Projects**

All expenditures incurred by boards within their individual remaining spending room under the program are restricted to the approved projects meeting the conditions under that program.

Kindergarten capital funding is to be used for additions including portables acquisitions, or major retrofits a board needs to undertake to accommodate the program.

## **Early Years and Child Care Capital**

School boards are responsible and will be held accountable for implementing appropriate measures to ensure that the project cost and scope are within the approved funding and does not exceed the ministry's cost and space benchmarks. EYCP funding allocations school boards receive can only be used to address capital costs related to the creation of child care and/or EarlyON child and family program rooms.

Eligible capital expenses include:

- first-time equipping;
- expenses incurred to meet *Child Care and Early Years Act, 2014* (CCEYA) (for child cares only); and
- expenses incurred to meet Building Code standards, that qualify under the TCA, revised April 2015.

School boards are responsible and are held accountable for implementing appropriate measures to ensure that the cost for capital projects are within the approved funding amount.

The ministry expects school boards and CMSMs/DSSABs to work in good faith to have programs up and running by the planned timelines to support the local early years service plan.

## **Minor Tangible Capital Assets and Interest on Capital Debt**

The operating grants provided under GSN includes funding to purchase certain furniture and equipment (F&E) that are of a capital nature and are required to be capitalized in accordance with the Tangible Capital Assets (TCA) guide. A portion of the total operating allocation will be

identified to be applied first to those F&E capital purchases. Any residual amount will be used for general operating purposes.

Interest on capital debt includes interest on long-term debt that relates to capital spending on supported capital programs as well as interest on related spending that are not permanently financed. The TCA guide requires boards to capitalize interest costs on capital asset expenditures where the assets are not yet in service. In light of the new reporting requirements, the allocation for interest on capital debt will be applied first to interest costs that are capitalized, and any residual amount will be reported as operating revenue to be used against operating expenses.

## Provincial Transfers for 2018–19

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The provincial share of education funding for 2018–19 is calculated by deducting each board's revenue from property taxes for 2018–19 from the total funding allocation determined by the education funding formulas. Tax revenue is based on 38 per cent of the 2018 calendar year property taxes and 62 per cent of the 2019 calendar year property taxes, plus 2018 supplementary taxes less 2018 tax write-offs.

The expenses of a board that are not incurred in a fiscal year by reason of strike affecting the operations of the board will be recovered by the Province. The amount is equal to the “strike savings” less the “eligible expenses” incurred by the board and approved by the Minister. The Minister shall approve expenses if they are necessarily incurred by the board in connection with the strike and the amount of those expenses is reasonable in the circumstances. For additional information please see memorandum 2013: SBo2 “Eligible Expenses Resulting From Labour Disruption.”

For boards that include territory without municipal organization, the ministry will permit these boards to deduct actual costs for trustee elections from property tax revenue. Boards are encouraged to enter into partnerships with other boards or adjacent municipalities to run elections efficiently.

### Provincial Funding and Property Taxes

Education funding determines each board's overall funding allocation. Property tax revenue provides a part of the allocation, and the Province provides additional funding up to the level set by the education funding formulas.

The government sets a uniform tax rate, based on a current-value assessment system, for all residential properties. The government also sets property tax rates for business properties.

## Appendix A – Abbreviations

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ABA	Applied Behaviour Analysis
ADE	Average Daily Enrolment
ALF	Actualisation linguistique en français
ARC	Accommodation Review Committee
ASD	Autism Spectrum Disorder
BA	Banker's Acceptance rate
BAP	Board Action Plan (on Indigenous Education)
BCF	Broader Community Factor (within the Language Grant)
BEA	Behaviour Expertise Amount
CCEYA	<i>Child Care and Early Years Act, 2014</i>
CMSM	Consolidated Municipal Service Manager
CPC	Capital Planning Capacity
CSD	Census Sub-Division
CTCC	Care, Treatment, Custody and Correctional (Amount)
CUS	Community Use of Schools
DEA	Declining Enrolment Adjustment
DELL	Diversity in English-Language Learners
DSENA	Differentiated Special Education Needs Amount
DSSAB	District Social Services Administration Board
EARSL	Employee Average Remaining Service Life
ECE	Early Childhood Educator
EDI	Early Development Instrument
EFIS	Education Financial Information System
ELHT	Employee Life and Health Trust
EPO	Education Programs - Other
ESL/ELD	English as a Second Language/ English Literacy Development
EYCP	Early Years Capital Program
F&E	Furniture and Equipment
FA	Facilities Amount
FBA	Funded Board Administration (staff)
FFL	French as a First Language
FSL	French as a Second Language
FTE	Full-Time Equivalent
GAF	Geographic Adjustment Factor
GFA	Gross Floor Area
GHG	Green House Gas
GPL	Good Places to Learn
GSN	Grants for Student Needs
HR	Human Resources
HST	Harmonized Sales Tax
IILE	International and Indigenous Languages, Elementary
IT	Information Technology

JK	Junior Kindergarten
LICO	Low Income Cut-Off
LOG	Learning Opportunities Grant
LPF	Local Priorities Fund
LTO	Long-term Occasional Teachers
MISA	Managing Information for Student Achievement (within School Board Administration and Governance Grant)
MOV	Measures of Variability
NHS	National Household Survey (2011)
NPP	New Pupil Places
NTIP	New Teacher Induction Program
O&R	(School Facility) Operations and Renewal
OECM	Ontario Education Collaborative Marketplace
OFA	Ontario Financing Authority
OFIP	Ontario Focused Intervention Partnership
OnSIS	Ontario Student Information System
OSR	Ontario Student Record
OTG	On-the-Ground Capacity
OTPP	Ontario Teachers' Pension Plan
PANA	Programme d'appui aux nouveaux arrivants
PD	Professional Development
PLA	Program Leadership Allocation
PLAR	Prior Learning Assessment and Recognition
PPA	Per-Pupil Amount (Allocation within the Indigenous Education Grant)
PSAB	Public Sector Accounting Board
Q&E	Qualifications and Experience
REP	Reporting Entity Project
RIAT	Regional Internal Audit Team
RNEF	Rural and Northern Education Fund
SAF	Supplementary Area Factor
SBCBA	School Boards Collective Bargaining Act
SCI	School Condition Improvement
SEA	Special Equipment Amount
SEF	School Effectiveness Framework
SEPPA	Special Education Per-Pupil Amount
SESPM	Special Education Statistical Prediction Model
SFG	School Foundation Grant
SFIS	School Facility Inventory System
SHSM	Specialist High Skills Major
SIP	Special Incidence Portion
SO	Supervisory Officer
SSL	Student Success Lead
SK	Senior Kindergarten
TCA	Tangible Capital Assets
TELT	Technology Enabled Learning and Teaching (Contact within PLA)