

Education Funding

Technical Paper

2019–20

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Ministry of Education

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Introduction

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' 2019–20 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*. 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. It is anticipated that the funding regulations for the 2019–2020 fiscal year would be entitled: *Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year; Calculation of Average Daily Enrolment for the 2019–2020 School Board Fiscal Year; and Calculation of Fees for Pupils for the 2019–2020 School Board Fiscal Year*. If there are discrepancies between this paper and the regulations made under the *Education Act*, the regulations prevail.

Key Changes for 2019–20

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 2019–20, funding to school boards through the GSN is projected to be \$24.66 billion.

Ten of the thirteen special purpose grants are either maintained or increasing from 2018–19 funding levels. These include, for example, Indigenous Education, Special Education, Languages, Geographic Circumstances, Safe and Accepting Schools, and Student Transportation.

The 2019–20 GSN also reflects funding for increased enrolment, ongoing investments to meet labour agreements, and regular updates to the GSN.

A. CLASS SIZE AND TEACHER JOB PROTECTION: (\$214 Million)

The table below summarizes the proposed class size changes, subject to ongoing consultations, labour negotiations and potential legislative changes.

Description	Funded	Regulated
Kindergarten	<p>UNCHANGED - Funded average class size remains at 25.57.</p> <p>Funded Early Childhood Educators (ECE) classroom staffing ratio change from 1.14 FTE to 1.0 FTE; a new per-pupil amount of \$87.32 is being added in the Pupil Foundation Grant to support ECE supply costs.</p>	<p>UNCHANGED - Maximum board-wide average remains at 26.0 with a hard cap of 29 (flexibility for 10% of classes to be up to 32 if purpose-built accommodation is not available (this exception will sunset after 2021–2022); if a program will be negatively affected (e.g., French immersion; or where compliance will increase kindergarten/Grade 1 combined classes).</p>
Primary (Grades 1 to 3)	<p>UNCHANGED - Funded average class size remains at 19.8.</p>	<p>UNCHANGED - Board-wide cap remains at 20.0 (flexibility for 10% of classes to be up to 23).</p>
Intermediate (Grades 4 to 8)	<p>Funded average class size adjusted from 23.84 to 24.5.</p>	<p>Maximum board-wide average adjusted to 24.5 for all school boards.</p>
Secondary (Grades 9 to 12)	<p>Funded average class size adjusted from 22.0 to 28.0.</p>	<p>Maximum board-wide average adjusted to 28.0.</p>

Other Impacts Resulting from Class Size Changes

- The secondary programming amount of 1.02 staff per 1,000 ADE will no longer be provided, effective September 2019. It is projected that the impact of removing the secondary programming amount from the Pupil Foundation Grant will be approximately \$52 million; this amount is included in the estimated class size impact for the 2019–20 school year, along with other related impacts.
- The Supported Schools Allocation benchmarks are being updated to reflect the changes to class size.
- To align with the proposed changes to secondary class size and to reflect other data updates, the Supplementary Area Factor for school facility operations, within the

School Facility Operations and Renewal Grant, will be updated. These changes would be phased in over five years. Additional details will be provided to school boards in a subsequent memorandum.

Teacher Job Funding Protection

The ministry is introducing a new Teacher Job Protection Funding Allocation (within the Cost Adjustment and Qualifications and Experience Grant) for up to four years to protect classroom teachers impacted by the proposed changes to class sizes and e-learning; allowing school boards to phase in the proposed class sizes.

Through this four-year teacher job protection, funding will be provided to top-up school boards where the change in funded classroom teachers exceeds the actual attrition and other voluntary leaves.

With this support in place, it is expected that school boards will not lay-off teachers associated with the proposed changes to class sizes and e-learning.

Other key elements of the teacher job protection funding include:

- **School board forecast protection** to address situations where actual attrition is higher than the school board's forecasts; and,
- **An additional 5 per cent attrition protection** to further support the staffing complement for the continuity of STEM and specialized programming. This means boards are being provided with 105 per cent attrition protection funding.

Additional information is available in *SBo2 Key Planning Details for Attrition Protection*.

B. SPECIAL EDUCATION

Behaviour Expertise Amount: \$15.2 million

The ministry is investing an additional \$15.2 million in the Behaviour Expertise Amount allocation, an increase of approximately one hundred per cent over 2018–19. This investment will allow school boards to hire more professional staff at the board level who have expertise in Applied Behaviour Analysis (ABA), including Board Certified Behaviour Analysts (BCBAs) and to double the training opportunities that will build school board capacity in ABA.

This investment will increase the:

- ABA Expertise Professionals Amount to a total of \$24.5 million; and the
- ABA Training Amount to a total of \$6.0 million.

C. OTHER GRANTS FOR STUDENT NEEDS FUNDING CHANGES

There will also be changes made to the GSN in the following areas:

Local Priorities Fund (LPF)

The LPF, first established in 2017–18 during the last round of collective bargaining, expires on August 31, 2019. Whether the funding for staffing is extended is an issue subject to the upcoming central collective bargaining process.

The investments related to adult day school/Continuing Education teachers is being transferred to the Continuing Education and Other Programs Grant.

Cost Adjustment Allocation – Base Amount: (\$36 Million)

The base amount of the Cost Adjustment Allocation, providing supplemental funding for education worker benchmarks, has been discontinued for the 2019–20 school year.

Human Resource Transition Supplement: (\$10 Million)

The Human Resource Transition Supplement, provided to assist school boards in managing the negotiated 2017–19 central collective agreements, expires on August 31, 2019.

D. CAPITAL

School Renewal Funding

For the 2019–20 school year, the ministry continues to invest \$1.4 billion in funding to support the repair and renewal of school facilities. This includes:

- School Condition Improvement (SCI): \$1 billion in funding towards SCI, which will allow boards to revitalize and renew aged building components that have exceeded or will exceed their useful life.
- School Renewal Allocation (SRA): An additional \$40 million in capital funding towards SRA, which will allow boards to address the renewal needs of their schools and undertake capital improvements to older buildings.

Investments in school renewal will allow school boards to continue to address facility condition, provide healthy and safe learning environments, and address energy efficiency and accessibility requirements of their school facilities.

E. STUDENT TRANSPORTATION

Stabilization funding will be provided to school boards that run efficient transportation operations but for which the costs of student transportation exceed the funding provided for that purpose. This funding will be provided in 2019–20 based on boards' 2018–19 transportation deficits while the Ministry of Education undertakes a review of the student transportation funding formula in order to achieve a more efficient and accountable student transportation system in Ontario.

F. KEEPING UP WITH COSTS: \$52 Million

The GSN has been updated to assist school boards in managing increases to transportation, electricity, and other non-staff school operations costs. In 2019–20, the projected investment is \$52 million:

- The Student Transportation Grant will be increased by 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).

G. ONGOING IMPLEMENTATION AND OTHER CHANGES

In 2019–20, the ministry will continue to implement GSN reforms that began in prior years. A list of these reforms as well as other in-year changes can be found below.

School Foundation Grant (SFG) Definition Change Funding Impacts

This is the third year of a four-year phase-in of the funding impacts of the new SFG definition of a school, based on campus. 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.

Retirement Gratuities

This is the eighth year of a 12 year phase-out of the retirement gratuities resulting in a reduction in the benefits funding benchmarks. 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 school boards in 2019–20. 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 school boards will be to the extent that school 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.

Salary Increases

The ministry will provide a one per cent salary benchmark increase for staff¹ in 2019–20, to reflect the 2017–19 central labour agreements.

Indigenous Languages and Studies Courses

The ministry expects that school boards will offer Indigenous languages and Indigenous studies courses (which are funded through the Pupil Foundation and the Indigenous Education Grants) if there is sufficient demand expressed (i.e., a minimum number of pupils enroll in the course)

Rural and Northern Education Funding (RNEF) – Schools List

School boards continue to be required to spend RNEF funding using the List of Schools Eligible for Rural and Northern Education Fund Allocation:

<http://www.edu.gov.on.ca/eng/policyfunding/funding.html>. School boards may modify this list by passing a board motion.

H. INTERNATIONAL STUDENT RECOVERY AMOUNT (ISRA)

Beginning in 2019–20, a school board's GSN operating grants are being reduced by an amount equal to a flat fee of \$1,300 multiplied by the international student enrolment, pro-rated where the students are not full-time.

School boards continue to be responsible for setting tuition fee amounts for international students per the tuition fees regulation which sets the minimum amount that must be charged to non-resident students.

I. MINISTER'S TASK FORCE ON SCHOOL BOARDS

The government is committed to ensuring that every dollar spent in the classroom is having the greatest impact on student achievement. This involves looking at all aspects of the education system, including school board operations, while respecting the four publicly funded education systems in Ontario. The Ministry of Education will be undertaking a thorough review of how boards can conduct their operations in the most efficient manner to best serve students and parents while ensuring their long-term sustainability. This process will be kicked off by the creation of a minister's task force. The government looks forward to engaging with experts and education partners in this important conversation.

J. SCHOOL AUTHORITIES

As in previous years, funding for school authorities will be adjusted in 2019–20, as appropriate, to reflect changes in funding to district school boards. The ministry will provide further information concerning funding in 2019–20 for school authorities separately.

¹ Does not include directors of education or senior administration staff. Funding for principal and vice-principal salary increases are provided separately. More details about principal and vice-principal compensation are available in the School Foundation Grant.

Reporting

Dates for Submission of Financial Reports

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

Date	Description
June 28, 2019 A four-week extension is available to boards who may need additional time to submit.	Board Estimates for 2019–20
November 15, 2019	Board Financial Statements for 2018–19
November 22, 2019	Board Enrolment Projections for 2020–21 to 2023–24
December 13, 2019	Board Revised Estimates for 2019–20
May 15, 2020	Board Financial Report for September 1, 2019 to March 31, 2020

Further Information

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

Subject	Contact	Telephone and email
2017–19 Labour Agreements	Lynda Coulter	(416) 617-5565 lynda.coulter@ontario.ca
Benefits Transformation	Romina Di Pasquale	(416) 325-2057 romina.diPasquale@ontario.ca
Capital Policies and Rural Education	Colleen Hogan	(416) 325-1705 colleen.hogan@ontario.ca
Capital Priorities and Project Accountability	Paul Bloye	(416) 325-8589 paul.bloye@ontario.ca
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French-language Education	Luc Davet	(416) 993-5357 Luc.davet@ontario.ca
Indigenous Education	Taunya Paquette	(416) 314-5739 taunya.paquette@ontario.ca
Operating Funding	Paul Duffy	(416) 325-2035 paul.duffy@ontario.ca
Professionalism, Teaching Policy and Standards	Demetra Saldaris	(416) 325-7744 demetra.saldaris@ontario.ca
Special Education	Claudine Munroe	(416) 325-2889 claudine.munroe@ontario.ca
Student Achievement	Pauline McNaughton	(416) 873-4188 pauline.mcnaughton@ontario.ca

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 2019–20 consists of a Pupil Foundation Grant, a School Foundation Grant, and thirteen special purpose grants.

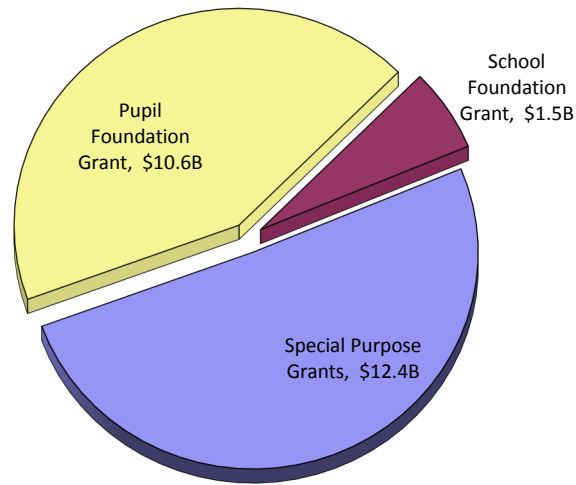
Grant Grouping	Component	Projected funding in 2019–20 (\$ Million)
PUPIL FOUNDATION GRANT	Classroom staffing	\$ 10,568.1
	Educational assistants	
	Library services	
	Guidance services, including Supporting Students in Career Counselling, Student Mental Health and Well-Being	
	Professional and para-professional supports	
	Classroom consultants	
	Textbooks and learning materials	
	Classroom supplies	
	Classroom computers	
SCHOOL FOUNDATION GRANT	Principals	\$ 1,523.1
	Vice-principals	
	School office support staff	
	School office supplies	
SPECIAL PURPOSE GRANTS	1. Special Education Grant	\$3,103.3
	2. Language Grant	\$866.8
	3. Indigenous Education Grant	\$80.2
	4. Geographic Circumstances Grant	\$214.7
	5. Learning Opportunities Grant	\$514.2
	6. Safe and Accepting Schools Supplement	\$49.7
	7. Continuing Education and Other Programs Grant	\$137.9
	8. Cost Adjustment and Teacher Qualifications and Experience Grant	\$2,825.6
	9. Student Transportation Grant	\$1,053.7
	10. Declining Enrolment Adjustment	\$11.9
	11. School Board Administration and Governance Grant	\$683.0
	12. School Facility Operations and Renewal Grant	\$2,503.7
	13. Debt Service Support	\$399.4
TOTAL		\$24,659.1¹

Totals within each component in this document may not add due to rounding.

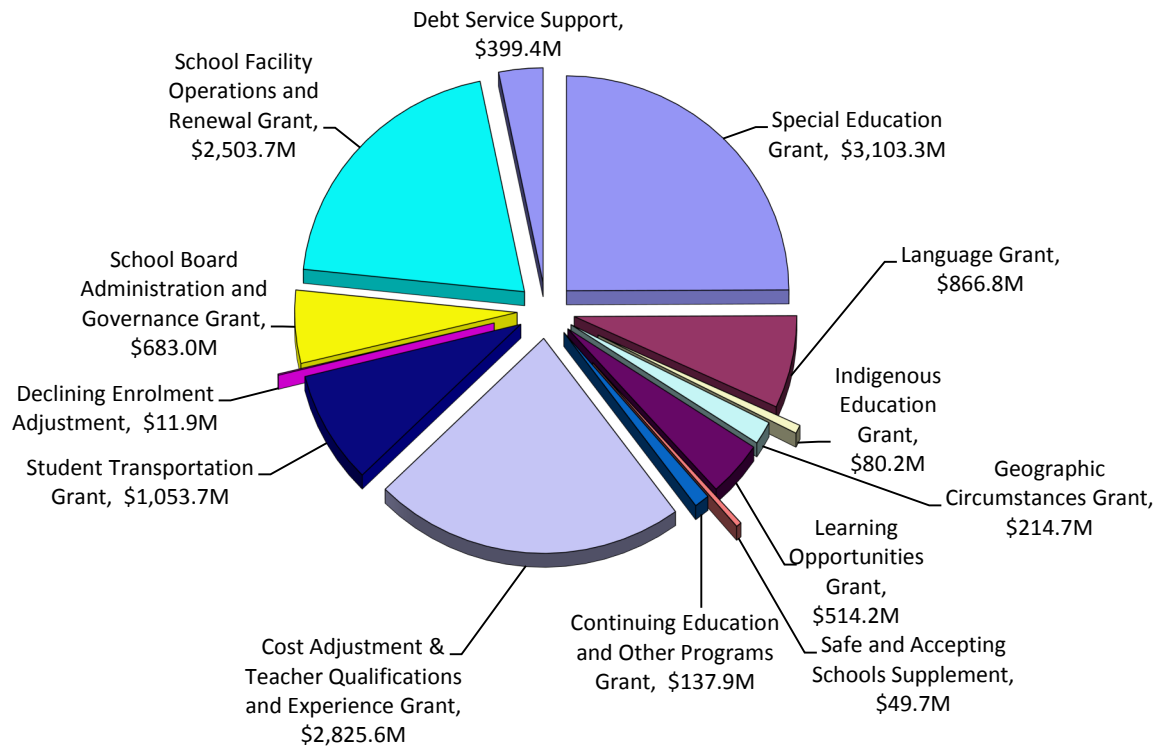
¹ Total includes \$41.4 million for school authorities and \$82.6 million for amounts not yet allocated.

2019–20 Grant Allocations (Projections)

Total: \$24.66B¹



Special Purpose Grants



¹ School authorities funding (\$41.4 million) and amounts not yet allocated to specific grants (\$82.6 million) are included in the total, but not in the pie chart.

Pupil Foundation Grant

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 2019–20, the Pupil Foundation Grant has five allocations:

- 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.

The Pupil Foundation Grant is projected to be \$10.57 billion in 2019–20.

New in 2019–20

Kindergarten (JK/SK)

There will be a minimal reduction to the funded classroom staffing ratio for Early Childhood Educators (ECE) from 1.14 to 1.0. There is no change to the staffing requirements for kindergarten classrooms. Boards are still required to ensure that a teacher and an ECE are designated to all kindergarten classrooms unless exceptions apply as outlined in regulation (see *O. Reg. 224/10*).

The ministry will provide a new per-pupil amount of \$87.32 per average daily enrolment (ADE) in 2019–20 to assist with ECE supply costs. This is provided through a new benchmark in the Kindergarten (JK/SK) Allocation.

Junior and Intermediate (Grades 4 to 8)

Beginning in 2019–20, school boards will be required to maintain a board-wide average class size of 24.5 or lower for junior and intermediate grade classes. This applies to all school boards, regardless of a board's regulated average in previous years. This will standardize average class size requirements across the province as, historically, there has been variability for this panel. The majority of the boards will see no change to their regulated class size average.

The funded average class size for Grades 4 to 8 will be increased from 23.84 to 24.5 to align with the regulated average. Additional funding for teacher job protection is provided through the Cost Adjustment and Teacher Qualifications and Experience Grant.

Secondary (Grades 9 to 12)

Beginning in 2019–20, school boards will be required to maintain a board wide average class size of 28 or lower for all secondary grade classes. The funded average class size for these grades will increase from 22 to 28 to align with the regulated average. Additional funding for

teacher job protection is provided through the Cost Adjustment and Teacher Qualifications and Experience Grant.

In 2019–20, the Secondary Programming Amount will no longer be provided.

Subject to Lieutenant Governor in Council approval and ministry consultations on class size, O. Reg. 132/12 will be updated to reflect the proposed changes to class size requirements for junior, intermediate and secondary grades.

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.

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.

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.

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.

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.

Supply Early Childhood Educators

Salaries and benefits for early childhood educators.

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 materials used in the classroom to facilitate effective learning in the classroom and include classroom equipment. Classroom supplies are not learning materials.

Classroom Computers

Classroom computer hardware and the associated network costs.

KINDERGARTEN (JK/SK) Pupil Foundation Allocation	# staff per 1,000 ADE		benchmark salary + benefits (% of salary)	\$ allocation per ADE
Classroom Staffing	Classroom Teacher ¹	39.11	\$76,972 + 10.27%	\$3,319.54
Funded Average Class Size 25.57:2	Specialist Teacher and Preparation Time*	7.66		\$650.15
	Early Childhood Educator (ECE) ²	39.11	\$31,690 + 25.86%	\$1,559.81
Library Services	Teacher Librarian*	1.31	\$76,972 + 10.27%	\$111.02
Classroom Consultant		0.41	\$105,957 + 10.03%	\$47.80
Supply Teacher				\$147.18
Supply ECE				\$87.32
Education Assistant		0.20	\$44,942 + 25.86%	\$11.31
Professional/Para- Professional Support		1.73	\$60,939 + 20.85%	\$127.41
Elementary Supervision				\$26.88
Textbooks and Learning Materials				\$69.00
Classroom Supplies				\$82.82
Classroom Computers				\$34.52
TOTAL Kindergarten (JK/SK) Per-Pupil Amount				\$6,274.76

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 benefits benchmarks.

$$\text{Kindergarten Pupil Foundation Allocation} = \text{Kindergarten ADE} \times \$6,274.76$$

^{1,*} Additional funding is recognized through the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

² Additional funding is recognized through the Early Childhood Educator Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

PRIMARY (Grades 1 to 3) Pupil Foundation Allocation	# staff per 1,000 ADE		benchmark salary + benefits (% of salary)	\$ allocation per ADE
Classroom Staffing Class size 19.8:1	Classroom Teacher ¹	50.51	\$76,972 + 10.27%	\$4,287.14
	Specialist Teacher and Preparation Time*	9.67		\$820.76
	Teacher Librarian*	1.31		\$111.02
Classroom Consultant		0.41	\$105,957 + 10.03%	\$47.80
Supply Teacher				\$147.18
Education Assistant		0.20	\$44,942 + 25.86%	\$11.31
Professional/Para-Professional Support		1.73	\$60,939 + 20.85%	\$127.41
Elementary Supervision				\$26.88
Textbooks and Learning Materials				\$69.00
Classroom Supplies				\$82.82
Classroom Computers				\$34.52
TOTAL Primary Per-Pupil Amount				\$5,765.84

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 benefits benchmarks.

$$\text{Primary Pupil Foundation Allocation} = \text{Grades 1 to 3 ADE} \times \$5,765.84$$

^{1,*} Additional funding is recognized through the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

JUNIOR and INTERMEDIATE (Grades 4 to 8) Pupil Foundation Allocation	# staff per 1,000 ADE		benchmark salary + benefits (% of salary)	\$ allocation per ADE
Classroom Staffing Class size 24.5:1	Classroom Teacher ¹	40.82	\$76,972 + 10.27%	\$3,464.68
	Specialist Teacher and Preparation Time*	7.96		\$675.62
	Teacher Librarian*	1.31		\$111.02
Classroom Consultant		0.41	\$105,957 + 10.03%	\$47.80
Supply Teacher				\$147.18
Education Assistant		0.20	\$44,942 + 25.86%	\$11.31
Professional/Para-Professional Support		1.73	\$60,939 + 20.85%	\$127.41
Elementary Supervision				\$26.88
Textbooks and Learning Materials				\$69.00
Classroom Supplies				\$82.82
Classroom Computers				\$34.52
TOTAL Junior and Intermediate Per-Pupil Amount				\$4,798.24

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 benefits benchmarks.

Junior and Intermediate Pupil Foundation Allocation = Grades 4 to 8 ADE × \$4,798.24

^{1,*} Additional funding is recognized through the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

INTERMEDIATE (Grades 7 to 8) Supplementary Pupil Foundation Allocation	# staff per 1,000 ADE	benchmark salary + benefits (% of salary)	\$ allocation per ADE
Guidance Teachers: Supporting Students in Career Counselling, Student Mental Health and Well-Being ¹	2.60	\$76,972 + 10.27%	\$220.68

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 benefits benchmarks.

Intermediate Supplementary Pupil Foundation Allocation = Grades 7 to 8 ADE × \$220.68

¹ Additional funding is recognized through the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

SECONDARY (Grades 9 to 12) Pupil Foundation Allocation	# staff per 1,000 ADE		benchmark salary + benefits (% of salary)	\$ allocation per ADE
Classroom Staffing Class size 28:1 Credit load per pupil 7.5	Classroom Teacher ¹	33.48	\$76,972 + 10.27%	\$2,841.68
	Student Success Teacher and Preparation Time*	12.10		\$1,027.01
Library and Guidance Services	Teacher Librarian*	1.10		\$93.36
	Guidance Teacher*	2.60		\$220.68
Classroom Consultant		0.46	\$105,957 + 10.03%	\$53.63
Supply Teacher				\$107.67
Professional/Para- Professional Support		2.21	\$60,939 + 20.85%	\$162.75
Department Head Allowance		9.00	\$4,927 + 10.27%	\$48.90
Textbooks and Learning Materials				\$92.29
Classroom Supplies				\$188.87
Classroom Computers				\$45.03
TOTAL Secondary Per-Pupil Amount				\$4,881.87

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 benefits benchmarks.

$$\text{Secondary Pupil Foundation Allocation} = \text{Grades 9 to 12 ADE} \times \$4,881.87$$

^{1,*} Additional funding is recognized through the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

School Foundation Grant

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 School Foundation Grant is projected to be \$1.52 billion in 2019–20.

New in 2019–20

Compensation Updates

The Additional Compensation for Principals and Vice-Principals Table in the 2019–20 regulation provides funding (including funding for benefits) to support the salary increases specified in the 2018–20 agreement as follows:

- funding to support half of the salary increase that took effect on February 1, 2019
- funding to support the salary increase that takes effect August 31, 2019
- funding to support the salary increase that takes effect September 1, 2019

Amounts previously funded through this table in 2018–19 and prior years are reflected in the salary benchmarks for 2019–20.

Definition of “School” Financial Impacts Phase-in

This is the third 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 School¹ (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.

¹ Supported schools are referred to as "outlying schools" in the *Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year* regulation.

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:

Funded Salary and Benefits Benchmarks

Staff	Elementary Salary Benchmark	Elementary Benefits (% of Salary)	Secondary and Combined Elementary/Secondary Salary Benchmark	Secondary and Combined Elementary/Secondary Benefits (% of Salary)
Principal	\$118,610	10.03%	\$128,884	10.03%
Vice-Principal	\$112,620	10.03%	\$118,527	10.03%
School Office Support Staff	\$44,193	25.76%	\$46,553	25.76%

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 benefits benchmarks.

Funding to support the additional compensation for principals and vice-principals is set out in the additional compensation for principals and vice principals table in the *Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year* regulation.

The table sets out funding for each board (including funding for benefits) to support the salary increases specified in the 2018–20 agreement as follows:

- funding to support half of the salary increase that took effect on February 1, 2019
- funding to support the salary increase that takes effect August 31, 2019
- funding to support the salary increase that takes effect September 1, 2019

School Office Supplies Benchmarks

School Office Supplies Benchmark	Elementary	Secondary and Combined Elementary/Secondary
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	ADE / 100	
50 ≤ ADE < 100			ADE / 150
100 ≤ ADE < 150	1	1	
ADE ≥ 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 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 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 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 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 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 ≤ ADE < 100			
100 ≤ ADE < 200			
200 ≤ ADE < 500			
500 ≤ ADE < 1500	ADE / 500	ADE / 500	ADE / 500
ADE ≥ 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 ≤ ADE < 500	1 + (ADE – 100) × 0.003125	1 + (ADE – 100) × 0.003125
500 ≤ ADE < 1000	2.25 + (ADE – 500) × 0.0055	2.25 + (ADE – 500) × 0.0055
ADE ≥ 1000	5 + (ADE – 1000) × 0.004	5 + (ADE – 1000) × 0.004

The total School Foundation Grant 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,
- determining the additional compensation for principals' and vice-principals' amount;
- determining the school office supplies per-school amount, and
- summing the principal, vice-principal, additional compensation for principals and vice-principals, school office support staff, and school office supplies components.

Special Purpose Grants

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 2019–20 are as follows:

	Grant Name	Projected Funding in 2019–20 (\$ Million)
1	Special Education Grant	\$3,103.3
2	Language Grant	\$866.8
3	Indigenous Education Grant	\$80.2
4	Geographic Circumstances Grant	\$214.7
5	Learning Opportunities Grant	\$514.2
6	Safe and Accepting Schools Supplement	\$49.7
7	Continuing Education and Other Programs Grant	\$137.9
8	Cost Adjustment and Teacher Qualifications and Experience Grant	\$2,825.6
9	Student Transportation Grant	\$1,053.7
10	Declining Enrolment Adjustment	\$11.9
11	School Board Administration and Governance Grant	\$683.0
12	School Facility Operations and Renewal Grant	\$2,503.7
13	Debt Service Support (includes interest expense and non-permanently financed capital debt)	\$399.4
TOTAL		\$12,568.0¹

¹ Total includes \$41.4 million for school authorities and \$82.6 million for amounts not yet allocated to specific grants.

Special Education Grant

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 – \$1.57 billion,
- Differentiated Special Education Needs Amount (DSENA) Allocation – \$1.14 billion,
- Special Equipment Amount (SEA) Allocation – \$123.4 million,
- Special Incidence Portion (SIP) Allocation – \$126.1 million,
- Care, Treatment, Custody and Correctional Amount (CTCC Amount) Allocation – \$110.4 million, and
- Behaviour Expertise Amount (BEA) Allocation – \$30.5 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 \$3.10 billion in 2019–20.

New in 2019–20

Behaviour Expertise Amount

The ministry is investing an additional \$15.2 million in the Behaviour Expertise Amount allocation, an increase of approximately one hundred percent over 2018–19. This investment will allow school boards to hire more professional staff at the board level who have expertise in Applied Behaviour Analysis (ABA), including Board Certified Behaviour Analysts (BCBAs), and to double the training opportunities that will build school board capacity in ABA.

This investment will increase the:

- ABA Expertise Professionals Amount to a total of \$24.5 million, and the
- ABA Training Amount to a total of \$6.0 million.

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 2019–20 are:

- \$1,015.60 per JK to Grade 3 student,
- \$780.12 per Grade 4 to 8 student, and
- \$515.04 per Grade 9 to 12 student.

The SEPPA Allocation is projected to be approximately \$1.57 billion in 2019–20.

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 2019–20, the DSENA Allocation is made up of:

- the Measures of Variability (MOV) amount – \$275.3 million,
- the Special Education Statistical Prediction Model (SESPM) amount – \$779.9 million,
- the Base Amount for Collaboration and Integration amount – \$33.1 million, and
- the Multi-Disciplinary Supports amount - \$51.3 million
 - Multi-disciplinary Team component - \$28.6 million
 - Other Staffing Resources component - \$22.7 million

Details on the MOV amount as well as the SESPM amount are available in a separate Special Education Funding memorandum.

Multi-Disciplinary Supports Amount

The 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. The 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 multi-disciplinary team members, up to a maximum of four. Each multi-disciplinary team member generates \$99,420.88 for the school board. If the expenses for these 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 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 2019–20 GSN regulation.

The DSENA Allocation is projected to be \$1.14 billion for 2019–20.

Special Equipment Amount (SEA) Allocation

The 2019–20 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:

$$\begin{array}{c} \textbf{Base amount \$10,000} \\ + \\ (\$36.101 \times ADE) \end{array}$$

In 2019–20, 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), 2019–20, Spring 2019*.

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 2019–2020 School Board Fiscal Year* regulation and described in the *Special Education Funding Guidelines: Special Equipment Amount (SEA), 2019–20, Spring 2019*.

Each board's Special Equipment Amount Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year* regulation.

The SEA Allocation is projected to be \$123.4 million in 2019–20.

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 2019–20, the maximum Special Incidence Portion (SIP) funding amount per eligible claim will increase from \$27,405 to \$27,679, an increase of 1.0 per cent.

Eligibility criteria for SIP are outlined in the *Special Education Funding Guidelines: Special Incidence Portion (SIP), 2019–20, Spring 2019*. SIP claims are submitted to the Ministry of Education regional offices for approval.

The SIP Allocation is projected to be \$126.1 million in 2019–20.

Care, Treatment, Custody and Correctional Amount (CTCC 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. Recognized costs include teachers' salaries and benefits, educational assistants' salaries and benefits, and classroom supplies. 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 2019–20*, which provides direction to boards on the approval process and funding of these programs. These guidelines are updated annually.

Funding is adjusted from the approved projected amount to the final approved expenditure.

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 \$110.4 million in 2019–20.

Behaviour Expertise Amount (BEA) Allocation

The BEA allocation provides funding for school boards to hire board-level Applied Behaviour Analysis (ABA) expertise professionals, including Board Certified Behaviour Analysts (BCBAs), and to provide training opportunities that will build school board capacity in ABA. The 2019–20 BEA allocation will have two components:

- Applied Behaviour Analysis (ABA) Expertise Professionals Amount – \$24.5 million, and
- ABA Training Amount – \$6 million.

ABA Expertise Professionals Amount

The ABA Expertise Professionals Amount provides funding for school boards to hire board-level ABA expertise professionals, including Board Certified Behaviour Analysts (BCBAs). 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:

$$\$176,642 \text{ per school board} + (\$5.83 \times ADE)$$

ABA Training Amount

The ABA Training Amount provides 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:

$$\$1,500 \text{ per school board} + (\$2.95 \times ADE)$$

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 \$30.5 million in 2019–20.

Language Grant

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 – \$362.1 million,
- French as a Second Language (FSL) Allocation – \$282.6 million,
- French as a First Language (FFL) Allocation – \$87.8 million,
- Programme d’appui aux nouveaux arrivants (PANA) Allocation – \$10.0 million, and
- Actualisation linguistique en français (ALF) Allocation – \$124.3 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 Language Grant is projected to be \$866.8 million in 2019–20.

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 components.

Recent Immigrant Component

The Recent Immigrant component provides a total of \$10,579.40 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 2015, and
- a weighting factor for each of the four years.

Weighting Factors

Year	Start Date	End Date	Weighting Factor
1	September 1, 2018	October 31, 2019	1
2	September 1, 2017	August 31, 2018	0.85
3	September 1, 2016	August 31, 2017	0.5
4	September 1, 2015	August 31, 2016	0.25

Number of Eligible Pupils

Principals are required to report through the Ontario School 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 attest to reviewing appropriate immigration information 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 \$4,069.00.

Diversity in English-Language Learners Component

The Diversity in English-language Learners (DELL) component is based on the number of children whose language spoken most often at home is neither English nor French based on 2016 Census data.

Each board's allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year* regulation.

The ESL/ELD Allocation is projected to be \$362.1 million in 2019–20.

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.

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	\$302.64
60 – 149 minutes	Extended, Grades 4 to 8	\$344.80
150 minutes or more	Immersion, JK/SK, Grades 1 to 8	\$385.73

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	\$77.88	\$128.12
11 and 12	\$103.00	\$199.74

The FSL allocation is projected to be \$282.6 million in 2019–20.

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 is \$757.69 per elementary school pupil of the board as of October 31, 2019. The benchmark per secondary day-school ADE pupil is \$868.04.

Start-up funding for new elementary schools in French is provided at the rate of \$18,813.22 for each new elementary school established by a board in 2019–20.

The FFL Allocation is projected to be \$87.8 million in 2019–20.

Programme d'appui aux nouveaux arrivants (PANA) Allocation

PANA funding, available only to French-language boards, is projected to be \$10.0 million in 2019–20. The allocation is the sum of the weighted numbers of eligible pupils for each year multiplied by \$4,069.00.

PANA provides a total of \$10,579.40 per eligible pupil over four years. It is based on the number of recent immigrant pupils who do not have rights under Section 23¹ 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
- 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 2015, and
- a weighting factor for each of the four years.

Weighting Factors

Year	Start Date	End Date	Weighting Factor
1	September 1, 2018	October 31, 2019	1
2	September 1, 2017	August 31, 2018	0.85
3	September 1, 2016	August 31, 2017	0.5

¹ Section 23 refers to linguistic and education rights.

Year	Start Date	End Date	Weighting Factor
4	September 1, 2015	August 31, 2016	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 attest to reviewing appropriate immigration documentation to support the number of pupils reported as having entered Canada during the last four years.

The PANA allocation is projected to be \$10.0 million in 2019–20.

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.

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 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 2011 census data.

The BCF of each board is listed in the *Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year* regulation.

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

Elementary Per-Pupil Allocation

$$\text{Elementary ADE} \times \text{Broader Community Factor} \times \$926.78$$

Secondary Per-Pupil Allocation

$$\text{Secondary ADE} \times \text{Broader Community Factor} \times \$404.97$$

School Component

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

Elementary School Amount

$$\text{Total number of elementary schools} \times \$48,558.51$$

Secondary / Combined School Amount

$$\text{Total number of secondary schools} \times \$90,997.02$$

Secondary/Combined School Size Amount

Number of Students	2019–20 Total Per Secondary/Combined School
$0 < \text{ADE} < 100$	\$84,877.02
$100 \leq \text{ADE} < 200$	\$127,315.53
$200 \leq \text{ADE} < 300$	\$169,754.04
$300 \leq \text{ADE} < 400$	\$212,192.55
$\text{ADE} \geq 400$	\$254,631.06

Board Component Amount

Each board's amount for 2019–20 is \$308,636.47.

The ALF Allocation is projected to be \$124.3 million in 2019–20.

Indigenous Education Grant

The Indigenous Education Grant provides funding for programs and initiative that support Indigenous learning and are aimed at improving Indigenous student achievement and well-being.

The Indigenous Education Grant has four allocations:

- Indigenous Languages Allocation – \$11.8 million,
- Indigenous Studies Allocation – \$40.8 million,
- Per-Pupil Amount (PPA) Allocation – \$21.7 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 \$80.2 million in 2019–20.

New in 2019–20

Indigenous Languages and Indigenous Studies Allocations

Starting in 2019–20, school boards are required to deliver Indigenous languages and Indigenous studies courses if a minimum of 9 secondary pupils of the board enroll in the course. These courses are funded through the Pupil Foundation and the Indigenous Education Grants within the GSN.

NOTE: With the combined funding from the Indigenous Education Grant and the Pupil Foundation Grant, Indigenous languages and Indigenous studies courses generate funding to support the cost of a teacher when 9 secondary pupils of the board are enrolled in the course.

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.

Indigenous Languages – Elementary

Average length of program	Staff per 12 elementary students	Allocation per pupil enrolled in the program
20 – 39 minutes	0.20	\$1,414.62
40 minutes or more	0.30	\$2,121.93

Indigenous Languages – Secondary

Grades	Staff per 12 secondary students	Allocation per-pupil credit
9 to 12	0.167	\$1,178.85

The Indigenous Languages Allocation is projected to be \$11.8 million in 2019–20.

Indigenous Studies Allocation

Funding through the Indigenous Studies Allocation supports secondary Indigenous Studies courses¹.

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

Grades	Staff per 12 secondary students	Allocation per-pupil credit
9 to 12	0.167	\$1,178.85

The Indigenous Studies Allocation is projected to be \$40.8 million in 2019–20.

Per-Pupil Amount (PPA) Allocation

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.

¹ Refer to the [Common Course Codes document](#) on the Ministry of Education website for course listings.

Boards will continue to generate at least \$83,828.50 (i.e., funding equivalent to half of the supervisory officer salary and benefits benchmark) through the PPA. Boards may use funding from their 2019–20 PPA, in addition to the minimum amount through the PLA, for the dedicated Indigenous Education Lead salary and benefits.

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 \$189.59
Step 2: Calculate Base Amount of Funding	Max (\$167,656.99 ¹ , per-pupil amount based on Step 1)
Step 3: Subtract Funding for Program Leadership Allocation ²	\$83,828.50 ³

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 2019–2020 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.

Estimated percentage of student population that is Indigenous	Weighting Factor
between 0% and 7.49%	1

¹ Reflects 1.0 ssupervisory officer salary and benefits benchmark for 2019–20

² This funding will be added to the PLA under the School Board Administration and Governance Grant.

³ Reflects 0.5 supervisory officer salary and benefits benchmark for 2019–20

Estimated percentage of student population that is Indigenous	Weighting Factor
between 7.5% and 14.99%	2
15% or more	3

The PPA Allocation is projected to be \$21.7 million in 2019–20.

Board Action Plans (BAP) Allocation

The BAP Allocation funds the implementation of programs and initiatives that support Indigenous learning and are aimed at improving Indigenous student achievement and well-being.

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

The BAP Allocation is calculated as follows:

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

Component	% of Allocation	Description
Total Enrolment	55%	Based on board's total student headcount, by range
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 2019–2020 School Board Fiscal Year* regulation.

The BAP Allocation is projected to be \$5.8 million in 2019–20.

Geographic Circumstances Grant

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 – \$117.7 million, Supported Schools Allocation – \$75.9 million, and
- Rural and Northern Education Fund Allocation – \$21.1 million.

The total Geographic Circumstances Grant is projected to be \$214.7 million in 2019–20.

New in 2019–20

Supported Schools Allocation

The Supported Schools Allocation has been updated to reflect the proposed changes in the Pupil Foundation Grant related to class sizes and the ECE funded classroom staffing ratio.

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.

The Allocation is calculated in 2019–20 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
$0 < ADE < 4,000$	$\$327.02 - (\text{Day-School ADE} \times \$0.017760)$
$4,000 < ADE < 8,000$	$\$255.99 - ([\text{Day-School ADE} - 4,000] \times \$0.020400)$
$ADE \geq 8,000$ or more	$\$174.41 - ([\text{Day-School ADE} - 8,000] \times \$0.021800)^*$

*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

Distance to Urban Centre	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).
Urban Factor	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

- The Urban Factor determined above is multiplied by the ADE of the school facility.
- 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 2019–2020 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	$\$1.11564 \times (\text{Distance} - 150)$
650 to < 1,150 kilometres	$\$557.82 + [\$0.15016 \times (\text{Distance} - 650)]$
1,150+ kilometres	\$632.90

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 \$182.22 per pupil multiplied by the total ADE.
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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 2019–2020 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	\$5.87013 x (allocation method dispersion distance – 14 km)
Step 2: Determine School Dispersion Funding	Multiply the per-pupil amount from Step 1 by total ADE.

The Remote and Rural Allocation is projected to be \$117.7 million in 2019–20.

Supported Schools Allocation

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

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 2019–2020 School Board Fiscal Year* regulation.

In 2019–20, the Supported Schools Allocation has been updated to reflect the proposed changes in the Pupil Foundation Grant related to class sizes and the ECE funded classroom staffing ratio.

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 1.0 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:

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

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 FTE elementary teachers that the school generates using the following table:

Minimum Elementary Teacher FTE	
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 =

$$\begin{aligned}
 & (0.04677 \times JK \text{ and } SK \text{ ADE}) \\
 & \quad + \\
 & (0.06018 \times \text{Grades 1 to 3 ADE}) \\
 & \quad + \\
 & (0.04878 \times \text{Grades 4 to 8 ADE})
 \end{aligned}$$

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 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 1.0 FTE ECEs;
- at least 42 ADE in Junior Kindergarten or Senior Kindergarten generate funding for a minimum of 2.0 FTE ECEs; and
- less than 16 ADE in Junior Kindergarten and or Senior Kindergarten do not generate funding for a minimum number of ECEs.

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:

JK/SK ADE	Funded FTE Early Childhood Educators (ECEs)
$0 < \text{ADE} < 16$	0
$16 \leq \text{ADE} < 42$	greater of $[1.0 - (0.03911 \times \text{JK/SK ADE})]$ or 0
$\text{ADE} \geq 42$	greater of $[2.0 - (0.03911 \times \text{JK/SK ADE})]$ or 0

The total funding for 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 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) 1

2) $[\text{Lesser of } 14 \text{ or } (36/49 + 13/49 \times \text{Secondary ADE})]$

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 = $0.04558 \times \text{Secondary ADE}$

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.

The Supported Schools Allocation is projected to be \$75.9 million in 2019–20.

Rural and Northern Education Fund (RNEF) Allocation

The Rural and Northern Education Fund (RNEF) Allocation is dedicated funding 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:

$$\begin{aligned} & \text{Number of rural students} \\ & \times \\ & \$118.61 \\ & \times \\ & [(rural\ density\ factor + rural\ density\ ratio) \div 2] \end{aligned}$$

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:

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

The RNEF Allocation is projected to be \$21.1 million in 2019–20.

Learning Opportunities Grant

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 – \$366.1 million,
- Literacy and Math Outside the School Day Allocation – \$19.8 million,
- Student Success, Grades 7 to 12 Allocation – \$49.8 million,
- Grade 7 and 8 Literacy and Numeracy and Student Success Teachers Allocation – \$23.4 million,
- Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation– \$8.4 million,
- Specialist High Skills Major (SHSM) Allocation – \$18.7 million,
- Outdoor Education Allocation – \$17.5 million,
- Library Staff Allocation– \$9.9 million, and
- School Authorities Amalgamation Adjustment – \$0.6 million.

The LOG is projected to be \$514.2 million in 2019–20.

New in 2019–20

Local Priorities Fund

The LPF, which supports special education staffing and other priorities, (e.g. secondary programming, professional development/learning, and other staffing / system investments) expires on August 31, 2019. Whether the funding for staffing is extended is an issue subject to the upcoming central collective bargaining process.

The investments related to adult day school teachers will be transferred to the Continuing Education and Other Programs Grant in the new Adult Day School/ Continuing Education Supplement.

Student Achievement Envelope

The Student Achievement Envelope includes the following allocations in 2019–20:

- 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 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 programs tailored to the local needs of their students. Examples of programs include provision of nutrition 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.

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 2019–2020 School Board Fiscal Year* regulation.

The Demographic Allocation is projected to be \$366.1 million in 2019–20.

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 and/or the requirements of the Grade 10 literacy test. In 2019–20, funding for eligible day school students (excluding adult and fully¹ high-credit day school) as well as adults who are parents or guardians of students in any grade is \$6,804 per ADE.

Continuing education students, as well as adult and fully high-credit day school students enrolled in these courses, are funded through the Continuing Education and Other Programs Grant at the rate for Adult Day, High-Credit Secondary Day, and Continuing Education ADE, which is \$3,491 per ADE.

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

¹ 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).

- a non-credit class or course in literacy and/or math for Grade 7 or 8 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 school, and
- a non-credit 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 school has recommended a remedial course in literacy and/or math.

Recommendations may be based on evidence from sources such as conversations with students' teachers, EQAO data, attendance data, report card marks, etc.

Summer Literacy and Math Programs

Funding is available at a rate of \$6,804 per ADE for literacy and math programs in the summer for at-risk students in Grades 7 to 12 (including students in grade 6 entering grade 7) and for parents of at-risk students.

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

$$\begin{array}{r}
 [(2019-20 \text{ Transportation Grant for the board} \\
 - \\
 \text{Provincial Schools Transportation funding for the board}) \\
 \div \\
 2019-20 \text{ ADE of pupils of the board}] \\
 \times \\
 \text{ADE of Grades 7 to 12 summer literacy and math programs} \\
 \times \\
 3
 \end{array}$$

Funding through the School Facility Operations and Renewal Grant is also provided for students in Grade 7 to 12 summer literacy and math programs.

The Literacy and Math Outside the School Day Allocation is projected to be \$19.8 million in 2019–20.

Student Success, Grade 7 to 12 Allocation

The purpose of this allocation is to create more equitable outcomes for students and assist students who may not otherwise achieve their full potential for achievement and well being. This funding is to be used to support opportunities for students to participate in meaningful

and engaging learning, to meet provincial standards, to engage in effective education and career/life planning, 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).

Funding for the Student Success, Grade 7 to 12 Allocation is allocated as follows:

Item	Component	Amount ¹	Description	School Board Share Calculation
(A)	Enrolment	57% (\$28.5 million)	based on enrolment in Grades 4 to 12	$\text{Grades 4 to 8 ADE} \times \12.82 + $\text{Grades 9 to 12 ADE} \times \32.12
(B)	Demographic	26 % (\$12.9 million)	based on the same socio-economic factors used in the Demographic Allocation of LOG ²	
(C)	Dispersion	12% (\$5.9 million)	using the same factors that are used in the Remote and Rural Allocation ³	$(\text{Grades 4 to 8 ADE} \times 0.25 + \text{Grades 9 to 12 ADE} \times 0.67) \times \text{Dispersion Distance}$
(D)	Transportation	4% (\$2.4 million)		$[(2018-19 \text{ Transportation Base Grant}) \text{ minus } (2018-19 \text{ Provincial Schools Transportation Funding})] \times 0.0023$
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.

The Student Success, Grades 7 to 12 Allocation is projected to be \$49.8 million in 2019–20.

¹ Percentages may not add due to rounding.

² Each board's Student Success Demographic Factor is set out in the Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year regulation.

³ Each board's Student Success Dispersion Distance is set out in the Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year regulation.

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.

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

$$\begin{aligned} & \$27.16 \times ADE \text{ (Grades 4 to 8)} \times \\ & \text{Average Elementary Qualifications \& Experience Factor} \end{aligned}$$

The Grade 7 and 8 Student Success and Literacy and Numeracy Teachers Allocation is projected to be \$23.4 million in 2019–20.

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.

The funding is calculated using total elementary and secondary ADE and a per-pupil amount of \$4.19.

The OFIP Tutoring Allocation is projected to be \$8.4 million in 2019–20.

Specialist High Skills Major (SHSM) Allocation

The [Specialist High Skills Major \(SHSM\)](#) program allows students to customize their education to suit their interests and needs, by focusing their learning on a particular economic sector, and a potential future career. These programs help more students gain the competitive edge they need to succeed, now and in the future, in fields such as Agriculture, Manufacturing, and Health and Wellness.

The SHSM amounts are set out in the *Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year* regulation¹.

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.

The portion of SHSM funding flowing through the GSN is projected to be \$18.7 million in 2019–20.

Outdoor Education Allocation

This funding is intended to provide elementary and secondary students with learning experiences in the outdoors.

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 ADE.

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

The Outdoor Education Allocation is projected to be \$17.5 million in 2019–20.

Library Staff Allocation

Funding is provided for teacher-librarians and/or library technicians to support the learning of elementary school students.

The funding is based on fixed amounts of \$51,916.25 per school board and \$1,728.81 per elementary school (based on the definition of a school for the purposes of the School Foundation Grant) within each board.

$$\$51,916.25 \text{ per board} + (\$1,728.81 \text{ per elementary school})$$

¹ Additional funding will be provided to school boards through a Priorities and Partnerships Fund (PPF) transfer payment.

Funding for this program is enveloped separately within LOG

The Library Staff Allocation is projected to be \$9.9 million in 2019–20.

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 2019–20 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.

The School Authorities Amalgamation Adjustment is projected to be \$0.6 million in 2019–20.

Safe and Accepting Schools Supplement

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 provides targeted funding for selected secondary schools in priority urban neighbourhoods.

- The Safe and Accepting Schools Supplement comprises:
- Safe and Accepting Schools Allocation – \$39.7 million, and
- Urban and Priority High Schools Allocation – \$10 million.

The Safe and Accepting Schools Supplement is projected to be \$49.7 million in 2019–20.

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 \$29,282 for professional support and \$58,563 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 \$12.4 million in 2019-20.

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 are 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 × \$3.83</i>
B	Dispersion ¹	<i>(Grades 4 to 8 Enrolment × 0.092089) + (Grades 9 to 12 Enrolment × 0.245574) ×× Remote and Rural Dispersion Factor</i>
C	Demographic	<i>Total ADE × Weighted Demographic per Pupil²</i>
D	Total Component	<i>max [\$29,282, (A + B + C)]</i>

Prevention and Program Support Component

The Prevention and Program Support Component is projected to be \$27.2 million in 2019–20.

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:

¹ Each board's Remote and Rural Dispersion Factors is set out in the Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year regulation.

² 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 2019–2020 School Board Fiscal Year regulation.

Item	Description	Calculation
A	Enrolment	$Total\ ADE \times \$8.40$
B	Dispersion ¹	$(Grades\ 4\ to\ 8\ Enrolment \times 0.201592) + (Grades\ 9\ to\ 12\ Enrolment \times 0.537583) \times$ $Remote\ and\ Rural\ Dispersion\ Factor$
C	Demographic	$Total\ ADE \times Weighted\ Demographic\ per\ Pupil^2$
D	Total Component	$max\ [\$58,563, (A + B + C)]$

Urban and Priority High Schools Allocation

The ministry recognizes that students in disadvantaged neighbourhoods may need more support than others. This allocation provides funding 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 2019-20 School Board Fiscal Year* regulation.

The Urban and Priority High Schools Allocation is projected to be \$10.0 million in 2019–20.

¹ Each board's Remote and Rural Dispersion Factors is set out in the *Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year* regulation.

² 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 2019–2020 School Board Fiscal Year* regulation.

Continuing Education and Other Programs Grant

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 Allocation – \$108.1 million,
 - Adult Day School – \$15.6 million,
 - High-credit Day School – \$5.2 million,
 - Summer School – \$33.4 million,
 - Continuing Education – \$54.0 million,
- Adult Day School/ Continuing Education Supplement – \$22.7 million,
- Prior Learning Assessment and Recognition (PLAR) – \$2.0 million,
- International and Indigenous Languages, Elementary (IILE) – \$23.8 million, and
- International Student Recovery Amount – (\$18.8 million).

The Continuing Education and Other Programs Grant is projected to be \$137.9 million in 2019–20.

New in 2019–20

Adult Day School/Continuing Education Supplement

The investments related to adult day school teachers that were previously funded through the Local Priorities Fund are being transferred to a new Adult Day School/Continuing Education Supplement.

International Student Recovery Amount

Starting in 2019–20, school boards' operating allocations will be reduced by the new International Student Recovery Amount (ISRA). The ISRA will be based on the average daily enrolment of fee-paying international visa students reported in OnSIS, multiplied by \$1,300.

Adult Day School Allocation

Funding is \$3,491 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 fully¹ 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.

The total Adult Day School Allocation is projected to be \$108.1 million in 2019–20.

Adult Day School/Continuing Education Supplement

The portion of funding that was provided in the Local Priorities Fund in 2018–19 based on projected Adult Day School ADE, High-Credit Day School ADE, Continuing Education ADE, and Summer School ADE has been transferred into this supplement.

Each board's funding under the Adult Day School/Continuing Education Supplement is set out in the *Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year* regulation.

The Adult Day School/Continuing Education Supplement is projected to be \$22.7 million in 2019–20.

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:

- \$126 for an individual student assessment for Grade 9 and 10 credits (maximum of one such assessment per mature student in any one school year),
- \$126 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
- \$377 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.

The Prior Learning Assessment and Recognition Allocation is projected to be \$2.0 million in 2019–20.

¹A 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).

International and Indigenous Languages, Elementary (IILE)

Funding is also provided for international and Indigenous languages programs for elementary students. Funding for approved classes for international and Indigenous languages instruction in a language other than English or French is based on a rate of \$57.02 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 \$57.02 per classroom hour is reduced by \$1 for every pupil less than 23.

The International and Indigenous Languages, Elementary Allocation is projected to be \$23.8 million in 2019–20.

International Student Recovery Amount

Starting in 2019–20, school boards' operating allocations will be reduced by the new International Student Recovery Amount (ISRA). The ISRA will be based on the average daily enrolment of fee-paying international visa students reported in OnSIS, multiplied by \$1,300 and calculated as follows:

$$\$1,300 \times ADE \text{ for international visa students}$$

School boards continue to be responsible for setting tuition fee amounts for international /visa students per the tuition fees regulation, which sets the minimum amount that must be charged to non-resident students.

The International Student Recovery Amount is projected to be \$18.8 million in 2019–20.

Cost Adjustment and Teacher Qualifications and Experience Grant

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

In 2019–20, funding through the Cost Adjustment and Teacher Qualifications and Experience Grant is provided as follows:

- Cost Adjustment Allocation– \$17.5 million (net of public sector compensation restraint amount),
- Teacher Qualifications and Experience Allocation – \$1.73 billion,
- Early Childhood Educator Qualifications and Experience Allocation – \$133.3 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 \$3.3 million,
- Benefits Trusts Allocation - \$244.8 million, and
- Teacher Job Protection Funding Allocation - \$689.7 million.

The total Cost Adjustment and Teacher Qualifications and Experience Grant is projected to be \$2.83 billion in 2019–20.

New in 2019–20

Teacher Job Protection Funding Allocation

In 2019–20, the ministry is introducing a new Teacher Job Protection Funding Allocation. Funding is being provided for up to four years to protect classroom teachers impacted by the proposed changes to class sizes and e-learning, allowing school boards to phase in these proposed changes. This is the first of four years of teacher job protection funding to top up school boards where the change in funded classroom teachers exceeds the actual attrition and other voluntary leaves.

The Teacher Job Protection Funding Allocation is projected to be \$689.7 million in 2019–20.

Cost Adjustment Allocation

Historically, the base amount of the Cost Adjustment Allocation provided supplemental funding for education worker benchmarks. As school boards have flexibility through other grants in the GSN to address their staffing needs, in 2019–20, this base amount is being discontinued. The other components remain.

Early Childhood Educator Qualifications and Experience Allocation

In 2019–20, the per-pupil benchmark for Early Childhood Educators (ECEs) within the Early Childhood Educator Qualifications and Experience Allocation reflects the changes to the per-pupil benchmark for classroom ECEs in the Pupil Foundation Grant. This includes the proposed changes to funded ECE staffing.

Teacher Qualifications and Experience Allocation

In 2019–20, the per-pupil benchmarks for teachers within the Teacher Qualifications and Experience Allocation are being adjusted to reflect the changes to the relevant per-pupil benchmarks in the Pupil Foundation Grant. This includes the proposed changes to funded Grades 4 to 8 and secondary class sizes and the elimination of the Secondary Programming amount.

Cost Adjustment Allocation

The Cost Adjustment Allocation provides \$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 2019–2020 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 average elementary teacher qualifications and experience (Q&E) factor is calculated as follows:

$$\left(\frac{\text{Sum of } \left[\begin{array}{c} \text{Elementary teachers on} \\ \text{board's regular grid} \end{array} \times \begin{array}{c} \text{Instructional} \\ \text{Salary Matrix} \end{array} \right]}{\text{Sum of } \left[\begin{array}{c} \text{Number of Elementary Teachers} \\ \text{on board's regular grid distribution} \end{array} \right]} \right)^{-1}$$

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

$$\begin{aligned}
 & \text{Average elementary teacher Q\&E factor} \\
 & \times \\
 & [JK/SK \text{ Q\&E benchmark } (\$4,080.71) \times JK/SK \text{ ADE} \\
 & + \\
 & \text{Grades 1 to 3 Q\&E benchmark } (\$5,218.92) \times \text{Grades 1 to 3 ADE} \\
 & + \\
 & \text{Grades 4 to 8 Q\&E benchmark } (\$4,251.32) \times \text{Grades 4 to 8 ADE} \\
 & + \\
 & \text{Grades 7 to 8 Q\&E benchmark } (\$220.68) \times \text{Grades 7 to 8 ADE}]
 \end{aligned}$$

The average secondary teacher qualifications and experience (Q&E) factor is calculated as follows:

$$\left\{ \frac{\text{Sum of } \left[\begin{array}{c} \text{Secondary teachers on} \\ \text{board's regular grid} \end{array} \times \begin{array}{c} \text{Instructional} \\ \text{Salary Matrix} \end{array} \right]}{\text{Sum of } \left[\begin{array}{c} \text{Number of Secondary Teachers} \\ \text{on Board's regular grid distribution} \end{array} \right]} - 1 \right\}$$

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

$$\begin{aligned}
 & \text{Average secondary teacher Q\&E factor} \times \\
 & \text{Secondary Q\&E benchmark } (\$4,182.73) \times \text{Secondary ADE}
 \end{aligned}$$

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

Multiplying the instructional salary matrix by the salary benchmark in the Pupil Foundation Grant of \$76,972 gives the provincially funded salary as shown below:

Qualifications & Experience	D	C	B	A1	A2	A3	A4
0	\$44,836	\$ 44,836	\$ 44,836	\$ 47,553	\$ 49,862	\$ 54,142	\$ 57,167
1	\$47,607	\$47,607	\$47,607	\$50,471	\$52,972	\$57,629	\$60,792
2	\$50,509	\$50,509	\$50,509	\$53,557	\$56,251	\$ 61,270	\$ 64,633
3	\$53,426	\$53,426	\$53,426	\$56,644	\$59,492	\$64,910	\$68,482
4	\$56,459	\$56,459	\$56,459	\$59,823	\$62,848	\$68,628	\$ 72,492
5	\$59,461	\$59,461	\$59,461	\$63,002	\$66,196	\$72,338	\$76,449
6	\$62,378	\$62,378	\$ 62,378	\$66,188	\$69,544	\$76,056	\$80,459
7	\$65,442	\$65,442	\$65,442	\$69,375	\$72,931	\$79,797	\$84,461
8	\$68,567	\$68,567	\$68,567	\$72,623	\$76,349	\$83,561	\$88,518
9	\$71,699	\$71,699	\$71,699	\$75,864	\$79,712	\$87,317	\$92,559
10 or more	\$78,411	\$78,411	\$78,411	\$80,343	\$84,662	\$93,644	\$99,925

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.

The Teacher Qualifications and Experience Allocation is projected to be \$1.7 billion in 2019–20.

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 ECE.

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

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

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, 2019, is used for the calculation of this allocation.

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

$$\begin{aligned} & \text{Average ECE Qualifications and Experience Factor} \\ & \times \\ & \text{ECE benchmark } (\$1,559.81) \\ & \times \\ & \text{JK/SK ADE} \end{aligned}$$

The ECE Qualifications and Experience Allocation is projected to be \$133.3 million in 2019–20.

New Teacher Induction Program (NTIP) Allocation

The NTIP Allocation 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.

NTIP consists of:

- orientation for all new teachers to the school and school board,
- mentoring for new teachers by experienced teachers, and
- professional learning relevant to the individual needs of new teachers

In addition to the NTIP induction elements, new permanent hires are evaluated twice within their first 12 months of employment through the Teacher Performance Appraisal process.

In 2019–20, school boards will receive funding for the NTIP Allocation that is the lesser of:

1. \$50,000 per board plus \$1,109.40 multiplied by the number of teachers on Rows 0, 1, and 2 of a board's Teacher Qualifications and Experience Grid in 2018–19, or
2. A board's eligible expenditure for NTIP in 2019–20.

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 how boards may use NTIP funding.

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

2nd 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 97 days or longer
 - Certified occasional teachers in their first long-term assignment, with that assignment being 97 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).

The NTIP Allocation is projected to be \$13.7 million in 2019–20.

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 2019–20 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 2019–20.

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 2019–20. 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.

It is projected that Retirement Gratuities will yield provincial savings of \$3.3 million in 2019–20.

Benefits Trusts Allocation

The Benefits Trusts Allocation provides the incremental funding required to support the transition to Employee Life and Health Trusts (ELHTs).

The incremental funding consists of the Crown Contribution and Stabilization Adjustment.

Crown Contribution

The Crown Contribution supports the government share of the negotiated benefits funding increases per FTE. It mainly reflects the difference between the trust payment amount per FTE, which is negotiated and reflected in the central collective agreements, and the average

benefit cost per FTE for all boards for each employee/bargaining group. The average benefits cost per FTE for all boards for each employee/bargaining group is based on the 2014–15 benefits cost per FTE for an employee/bargaining group plus 4 per cent inflationary increases for each of 2015–16 and 2016–17. Note: GSN funding to support salary increases results in increased benefits funding through the benefits benchmarks and notional shares as these are specified as a percentage of salary. A portion of the benefits benchmarks and notional shares are still attributable to funding to support employee health, life and dental benefits, which are provided through the ELHTs. As such, a portion of this increased benefits funding is still notionally attributable to increased funding for contributions to the ELHTs. As such, it is necessary to net out the funding increases notionally attributable to ELHT contributions resulting from salary increases for 2017–18 onwards from this additional funding for Crown contributions towards ELHT funding.

Stabilization Adjustment

The Stabilization Adjustment “true-up” school boards to their existing benefits costs structure per FTE. It is the sum of the differences between the average benefits 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 2019–2020 School Board Fiscal Year* regulation in aggregate.

The Benefits Trusts Allocation is projected to be \$244.8 million in 2019–20.

Teacher Job Protection Funding Allocation

The Teacher Job Protection Funding Allocation provides funding to top up school boards where the 2019–20 change in funded classroom teachers exceeds the actual attrition and other voluntary leaves. The 2019–20 school year is the first of a four-year attrition protection for classroom teachers impacted by the proposed changes to class sizes and e-learning, allowing school boards to phase in these proposed changes. With this support in place, it is expected that school boards will not lay-off teachers associated with the proposed changes to class sizes and e-learning.

For 2019–20, this allocation consists of the following three offset components:

Base Funding Amount

This funding is intended to offset attrition related to changes to funded class sizes introduced in 2019–20. The elementary and secondary panels are calculated separately.

Projection Variance Protection Amount

This offset addresses situations where actual attrition is higher than the school board's forecasts. Elementary and secondary panels are calculated separately.

STEM / Specialized Programming Exemption Amount

This funding is a five per cent attrition offset to further support the staffing complement for the continuity of STEM and specialized programming, providing 105 per cent attrition protection for the secondary panel.

Attrition Offset Component	Elementary	Secondary
Base Funding Amount	<p><i>Protected FTE x average elementary teacher Q&E factor x \$84,877.02</i></p> <p>Protected FTE = Greater of 0 or (A – B – C – D), where:</p> <p>(A) 2018–19 funded elementary teacher FTE*</p> <p>(B) <i>Eligible Attrition</i> (as defined in this table below) for elementary FTEs</p> <p>(C) Reduction in funded elementary FTE* due to enrolment change if any</p>	<p><i>Protected FTE x average secondary teacher Q&E factor x \$84,877.02</i></p> <p>Protected FTE = Greater of 0 or (A – B – C – D), where:</p> <p>(A) 2018–19 funded secondary teacher FTE¹</p> <p>(B) <i>Eligible Attrition</i> (as defined in this table below) for secondary FTEs</p> <p>(C) Reduction in funded secondary FTE* due to enrolment change if any</p>

*, ¹ Includes classroom teacher FTE (including preparation time) funded through the Pupil Foundation Grant, Supported Schools Allocation and the Actualisation linguistique en français (ALF) Allocation Secondary/Combined School Size Amount.

	(D) 2019–20 funded elementary teacher FTE* before attrition protection	(D) 2019–20 funded secondary teacher FTE* before attrition protection
Projection Variance Protection Amount	<p>For each board, an elementary protected forecast attrition threshold will be determined based on information submitted by boards and subject to ministry review.</p> <p>If actual elementary teacher FTE attrition in 2019–20 is higher than the forecasted elementary protected attrition threshold, additional funding is calculated as follows:</p> $\begin{aligned} & \text{Greater of } \$0 \text{ or } 50\% \times \\ & \text{(Protected FTE using elementary} \\ & \text{protected forecast attrition} \\ & \text{threshold instead of eligible attrition} \\ & \text{for elementary} \\ & \text{minus} \\ & \text{Protected FTE using eligible attrition} \\ & \text{for elementary)} \\ & \times \\ & \text{average elementary teacher Q\&E} \\ & \text{factor} \times \$84,877.02 \end{aligned}$	<p>For each board, a secondary protected forecast attrition threshold will be determined based on information submitted by boards and subject to ministry review.</p> <p>If actual secondary teacher FTE attrition in 2019–20 is higher than the forecasted secondary protected attrition threshold, additional funding is calculated as follows:</p> $\begin{aligned} & \text{Greater of } \$0 \text{ or } 50\% \times \\ & \text{(Protected FTE using secondary} \\ & \text{protected forecast attrition} \\ & \text{threshold instead of eligible attrition} \\ & \text{for secondary} \\ & \text{minus} \\ & \text{Protected FTE using eligible attrition} \\ & \text{for secondary)} \\ & \times \\ & \text{average secondary teacher Q\&E} \\ & \text{factor} \times \$84,877.02 \end{aligned}$
STEM / Specialized Programming Exemption Amount	N/A	5% of the Attrition Offset: Base Funding

Eligible Attrition	<ul style="list-style-type: none"> Classroom teacher¹ FTEs who: <ul style="list-style-type: none"> Retire or voluntarily leave during the attrition count period and any unfilled classroom teacher permanent positions as of March 1, 2019 (<i>see Attrition Count Period below</i>). Note: Includes those who take new roles within the board who no longer have assigned classroom instructional time. Are on a discretionary full-year unpaid leaves for the 2019–20 school year are also included where known by the end of the count period. <u>Does not include</u> classroom teacher FTEs on statutory (pregnancy/parental) or paid leaves (e.g. WSIB or LTD).
Attrition Count Period	<ul style="list-style-type: none"> Start date for 2019–20: March 1, 2019 including any known unfilled permanent positions as of March 1, 2019 End date for 2019–20: Last day before the first day of school (refers to the first day of classes) for the 2019–20 school year (if this varies across schools, school boards should reflect what is most common in the board) Attrition after the end date counts towards the 2020–21 school year. If the vacancy is filled, it is recommended that it be filled with long-term occasional (LTO) teacher FTE (where permissible under collective agreements) to avoid future layoffs.

The Teacher Job Protection Funding Allocation is projected to be \$689.7 million in 2019–20.

¹ Classroom teacher FTEs include the instructional portion of those FTEs split between classroom teacher roles and other roles (e.g. administrative or consultant roles). Classroom teacher FTEs do not include library and guidance teachers who do not have regularly assigned classroom instructional time.

Student Transportation Grant

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 the amounts for the following six components:

- Enrolment Adjustment,
- Cost Update Adjustment,
- School Bus Rider Safety Training,
- Funding for Transportation to Provincial or Demonstration Schools,
- Fuel Escalation and De-escalation, and
- Transportation Stabilization Funding.

The total Student Transportation Grant is projected to be \$1,053.7 million in 2019–20. In addition, transportation funding is also provided for students attending provincial schools.

New in 2019–20

Transportation Stabilization Funding

Stabilization funding will be provided to school boards that run efficient transportation operations but for which the costs of student transportation exceed the funding provided for that purpose. This funding will be provided in 2019–20 based on 2018–19 financial statements while the Ministry of Education undertakes a review of the student transportation funding formula in order to achieve a more efficient and accountable student transportation system in Ontario.

Enrolment Adjustment

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

Enrolment Adjustment =

$$\begin{aligned} & (2018-19 \text{ Allocation for Transportation}) \\ & \text{less} \\ & \text{Expenditures for 2018-19 for Transportation to Provincial Schools}] \\ & \times \\ & (2019-20 \text{ Day School ADE} \div 2018-19 \text{ Day School ADE}) \end{aligned}$$

School boards with declining enrolment will not see any negative adjustment to their transportation funding in 2019-20.

Cost Update Adjustment

In 2019-20, the cost update benchmark in the Student Transportation Grant will be 4 per cent to provide support for school boards to manage increased costs this year.

Boards with a transportation deficit in the 2018-19 school year will receive the cost update adjustment.

Boards with a transportation surplus in the 2018-19 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 2018-19 school year, and a cost update adjustment that is less than their surplus, will not receive a cost update adjustment.

Using the 2018-19 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, 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.

$$\begin{aligned}
 \text{Cost Update Adjustment} = & \\
 & (2018\text{--}19 \text{ Allocation for Transportation} \\
 & \text{less} \\
 & \text{Expenditures for 2018--19 for Transportation to Provincial Schools}) \\
 & \times 0.04
 \end{aligned}$$

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 continuing to provide 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 2019–2020 School Board Fiscal Year* regulation and will cover up to 50 per cent of elementary students in each school board.

Transportation Stabilization Funding

The ministry will provide funding supports to school boards that run efficient transportation operations but for which the costs of student transportation exceed the funding provided for that purpose. Stabilization funding will be based on school boards’ 2018–19 deficit amounts, if any, using the 2018–19 financial statements. A factor will be applied to the deficit amounts based on the most recent Effectiveness and Efficiency (E&E) review ratings to determine the amount of funding support for each school board, using the following table:

E&E Review Rating	Factor
High	100% of transportation deficit
Moderate – High	90% of transportation deficit
Moderate	60% of transportation deficit
Moderate – Low	30% of transportation deficit
Low	0% of transportation deficit

For school boards participating in multiple transportation consortia, the ministry will apply the E&E review rating to the share of the school boards' transportation deficit based on the proportions of transported students¹ in each transportation consortium. Any adjustments will be rolled-up to an overall school board adjustment.

Fuel Escalator and De-escalator

For 2019–20, 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, Northern Development and Mines 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, Northern Development and Mines 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:

¹ Number of transported students will be taken from the latest Transportation Survey information (2016–17).

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

Where:

D = is the fuel price difference,

E = is the 2018–19 allocation for transportation less expenditures in 2018–19 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 2018–19 allocation for transportation less expenditures in 2018–19 for provincial school transportation.

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.

Declining Enrolment Adjustment

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 – \$10.1 million, and
- Second year component – \$1.8 million.

In 2019–20, the DEA is projected to be \$11.9 million.

First Year Component

For a school board where the 2019–20 ADE is lower than the 2018–19 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 2018–19 ADE:

Weighting Factor	Grants (2019–20 Benchmarks and 2018–19 ADE)
13% x	Pupil Foundation Grant
100% x	Special Education Per-Pupil Amount (SEPPA) Allocation of the Special Education Grant

Weighting Factor	Grants (2019–20 Benchmarks and 2018–19 ADE)
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 2019–20 ADE:

Weighting Factor	Grants (2019–20 Benchmarks and 2019–20 ADE)
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.

The First Year Component is projected to be \$10.1 million in 2019–20.

Second Year Component

The calculation of the Second Year component for the 2019–20 school year is equal to 25 per cent of a school board's 2018–19 First Year Component.

The Second Year Component is projected to be \$1.8 million in 2019–20.

School Board Administration and Governance Grant

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 – \$574.0 million,
- Program Leadership Allocation – \$67.0 million,
- Employer Bargaining Agent Fees Allocation – \$4.6 million,
- Capital Planning Capacity Allocation – \$8.1 million, and
- Managing Information for Student Achievement (MISA) Local Capacity Allocation – \$3.2 million.

The School Board Administration and Governance Grant is projected to be \$683.0 million in 2019/20.

New in 2019–20

The Human Resource Transition Supplement

The Human Resource Transition Supplement, which was provided through the School Board Administration and Governance Grant to assist school boards in managing the negotiated 2017–19 agreements, is being discontinued in 2019–20.

Trustees Allocation

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
distance amount (\$1,800) for boards with a jurisdiction greater than 9,000 square kilometres (as listed in Ontario Regulation 412/00, <i>Elections to and Representation on District School Boards</i>) 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 <i>Education Act</i> , as well as travel to one board meeting per month.	per trustee (including chair and vice-chair) for distance amount
enrolment amount ($\$1.75 \times \text{ADE} \div \text{the number of trustees excluding First Nation and student trustees}$) NOTE: First Nation trustees receive an amount equivalent to the enrolment amount received by the non-First Nation trustees, but should not be included in the overall count of trustees for the purposes of calculating each trustee's enrolment amount)	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

Amount	Description
enrolment amount ($\$0.025 \times \text{ADE}$, 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.

Ministry funding for trustee honoraria is 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 funding for expenses and professional development 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 per cent of the incremental cost of trustee honoraria.

The Trustees Allocation is projected to be \$11.3 million in 2019–20.

Reporting Entity Project Allocation

Funding for the Reporting Entity Project 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
- specified audit procedures that ensures the accuracy of the financial information reported.

Reporting Entity Project	2019–20
Base amount per board	\$55,541
Per-pupil amount	\$1.16

The Reporting Entity Project Allocation is projected to be \$6.3 million in 2019–20.

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:

$$\begin{array}{r} \$5,000 \\ + \\ \$0.17 \text{ per student for board parent involvement committee} \\ + \\ \$500 \text{ per school council}^1 \end{array}$$

The Parent Engagement Funding Allocation is projected to be \$3.0 million in 2019–20.

Internal Audit Allocation

¹ 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.

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.

Internal Audit Components

Funding for staff salary and benefits of the RIAT

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

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

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

The Internal Audit Allocation is projected to be \$5.2 million in 2019–20.

Board Administration Allocation

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. **Director 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 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.

Core Function	Driver	Formula	Salary (including benefits)
Directors	None	1	\$202,960.49
Other Senior Admin	ADE & Dispersion (D)	$1.6802 + 0.1334/1000 \times \text{ADE}$ + (0 for (D) up to the first 20 km $0.007762/1000 \times \text{ADE}$ for D above 20 km up to 50 km $0.003881/1000 \times \text{ADE}$ for D above 50 km)	\$167,656.99
Director's Office	# of Funded Senior Executives (FSE)	$2.5601 + 0.60493 \times \# \text{ of FSE}$	\$68,379.71
Human Resources	T4s	$\text{MAX}(0, -0.1084 + 2.308/1000 \times \# \text{ of T4s})$	\$80,390.74
Finance	ADE & # Municipalities (M)	$3.4333 + 0.1910/1000 \times \text{ADE}$ + (0 for the first 20 M, $0.02156 \text{ FTE per M}$ above 20)	\$80,390.74
Payroll	T4s	$\text{MAX}(0, -0.4720 + 1.1834/1000 \times \text{T4s})$	\$80,390.74
Purchasing and Procurement	ADE	$0.8915 + 0.07406/1000 \times \text{ADE}$	\$80,390.74
Admin and Other	ADE	$\text{MAX}(1, -1.6828 + 0.6639/1000 \times \text{ADE})$	\$80,390.74
Information Technology	# of Funded Board Administration (FBA) staff	$0.9453 + 0.08907 \times \text{FBA}$	\$101,157.05
Non-Staff	ADE	$\$153,126 + \$63.33 \times \text{ADE}$	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 benefits benchmarks.

The Board Administration Allocation is projected to be \$574.0 million in 2019–20.

Program Leadership Allocation

The Program Leadership Allocation (PLA) provides funding to support the following six lead positions:

- 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 is enveloped, in that the funding must be spent on leads' salary, benefits, travel and professional development (PD). The ministry funds the PLA envelope as a whole. This means boards have the flexibility to use the funding, within the envelope, across the six lead positions as needed to address on-the-ground needs while adhering to individual requirements for each lead to best support key outcomes for these positions.

PLA funding may only be spent on the leads' salary, benefits, travel and PD. As such, PD funds for this envelope may not be spent on educator release time.

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)

While the PLA dictates minimum hiring (FTE) requirements, it does not dictate an amount that must be spent on any particular lead with the exception of the Indigenous Education Lead.

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

Funding Benchmarks

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

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

(1) Salary & Benefits Component

For 2019–20, the Salary & Benefits Component is:

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

where

A = Professional / paraprofessional benchmark of \$73,644.78

B = Information Technology benchmark of \$101,157.05

C = supervisory officer benchmark of \$167,656.99

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

(2) Travel & PD Component

For 2019–20, the Travel & PD Component is 10.44 per cent of the Salary & Benefits Component.

Mental Health Leaders

Mental Health Leaders work with school and board administrators, educators, school-based mental health professionals and community partners to create a more integrated and responsive child and youth mental health and addictions system.

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) Contact:

- Supports educators and students in effectively using Ontario's Virtual Learning Environment (VLE) along with ministry-provided digital tools and resources in both eLearning and face-to-face classrooms,
- Develops strong pedagogical knowledge and skills in eLearning teachers,
- Collaborates with the Ministry of Education to build understanding of local board needs related to technology enabled learning and teaching, and
- Supports building parent engagement through Ontario's Virtual Learning 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 and the French-Language Teaching, Learning and 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 \$167,656.99 on a dedicated Indigenous Education Lead through the PLA in 2019–20.

In 2019–20, 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 position 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, by the ministry, for geographic reasons (northern and rural). If the Lead is not a supervisory officer, the school board will also be required to identify a supervisory officer who is accountable for the implementation of the Board Action Plan on Indigenous Education with oversight over the work of the Lead(s). Job splitting is not allowed unless approved by the ministry for geographic circumstances.

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.

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.

Early Years Lead

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 based on board ADE, as outlined below. At least 0.5 FTE of the total FTE hiring requirement must be at the supervisory officer level. Job splitting is allowed, but no FTE can be split to less than 0.5 FTE.

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

In 2019–20, the Program Leadership Allocation is projected to be \$67.0 million.

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 2019–20, 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.

Funding will be provided to school boards as follows:

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	\$1,000	\$9,000
	81	n/a	\$4,572,633

The Central Employer Bargaining Agency Fees Allocation is projected to be \$4.6 million in 2019–20.

Funding for Capital Planning Capacity Allocation

¹ Excludes the Ottawa Children's Treatment Centre

Boards will continue to be provided funding to support Capital Building and Data Management capacity in school boards. Details of this allocation can be found in the Capital Funding section.

Funding for Capital Planning Capacity Allocation is projected to be \$8.1 million in 2019–20.

Managing Information for Student Achievement (MISA) Local Capacity Allocation

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.

MISA Local Capacity Allocation is projected to be \$3.2 million in 2019–20.

School Facility Operations and Renewal Grant

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 – \$2.14 billion, and
- School Renewal Allocation – \$363.3 million.

The total School Facility Operations and Renewal Grant is projected to be \$2.50 billion in 2019–20. This amount has been adjusted to accommodate changes to class sizes.

New in 2019–20

Supplementary Area Factors

For the 2019–20 school year, the supplementary area factors are being updated to reflect data from the 2018–19 school year, as of March 8, 2019, and align with proposed changes to secondary class size. These changes will apply to the elementary and secondary panels under base school operations and are to be phased in over five years.

School Renewal Allocation

As in 2018–19, the ministry is continuing to allocate an additional \$40 million to the School Renewal Allocation. To ensure that the additional funds are allocated consistently with the existing allocation, the renewal cost benchmarks for facilities over and under 20 years of age are maintaining the 15 per cent increase from the previous year.

For 2019–20, the additional funding can only be allocated towards expenditures that are capital in nature (e.g. roof repair, accessibility enhancements, portable repair).

School 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 – \$2.01 billion,
- Enhanced Top-up for School Operations – \$98.1 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 – \$2.5 million.

The School Operations Allocation is projected to be \$2.14 billion in 2019–20.

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"> • Day-School ADE of pupils 21 years of age or older, high-credit portion of pupils in secondary school. • ADE of pupils enrolled in continuing education credit courses during the day (excluding pupils enrolled in correspondence self-study/e-learning programs). • ADE of pupils enrolled in summer school programs. • Approved spaces in care, treatment and custody programs that operate in board-owned space are treated as continuing education.
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
	9.70 m ²	12.07 m ²	9.29 m ²

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Benchmark 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)	<p>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.</p> <p>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).</p> <p>Each board's Supplementary Area Factors is set out in the <i>Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year</i> regulation.</p>		
Benchmark for Operating Costs	Allocation method benchmark for operating costs: \$89.86/m ²		

Adjustment Factor Calculations

Board specific adjustment factors reflect data available in the School Facility Inventory System (SFIS) as of September 2, 2014, and March 8, 2019.

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.

Example: School Age Calculation			
Construction History	Age	Gross Floor Area (GFA)	Age x GFA
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		$81,000/5,500 = 14.73$	

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 9.7m² for elementary and 12.07m² 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 9.7m², and
- Secondary schools where the variable benchmark is less than the fixed benchmark area per pupil of 12.07m².

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 m²) or secondary (12.07 m²) benchmark area requirements. The table below provides an example of how the SAFs have been calculated.

The data used to calculate the SAFs for the elementary and secondary panels of base school operations have been updated as of March 8, 2019. All other datasets were last updated 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 ² / 210 pupil places = 11.58 m ² /per pupil place	2,431 m ²
YY	5	465	Actual GFA OTG Area per Pupil Variable benchmark OTG New Variable Area per Pupil Adjusted GFA	= 5,100 m ² = 465 pupil places = 5,100 / 465 = 10.97 m ² /per pupil place = 465 pupil places = 10.35 m ² /per pupil place = OTG x Variable Area per Pupil = 465 x 10.35 = 4,813 m ²	The adjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board: 4,813 m ²
			Take lesser GFA of 5,100 m ² and 4,813 m ²		
ZZ	3	620	Actual GFA OTG Area per Pupil Variable benchmark OTG New Variable Area per Pupil Adjusted GFA	= 6,070 m ² = 620 pupil places = 6,070 / 620 = 9.79 m ² /per pupil place = 620 pupil places = 10.12 m ² /per pupil place = OTG x Variable Area per Pupil = 620 x 10.12 = 6,295 m ²	The unadjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board: 6,070 m ²
			Take lesser GFA of 6,070 m ² and 6,295 m ²		
Total		1,295			13,314 m ²
SAF = (GFA/OTG) / Benchmark Area per Pupil					
= (13,314 m ² / 1,295) / 9.70 m ² = 1.060					

Base School Operations

The Base School Operations amount 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.

For 2019–20, the SAF has been adjusted to align with changes to class sizes. This has been applied to elementary and secondary panels only.

The Base School Operations amount is projected to be \$2.01 billion in 2019–20.

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.

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">• school facility is an elementary school where the next closest elementary or secondary school of the board is at least 10 kilometres away, or

-
- school facility is a secondary school where the next closest secondary school of the board is at least 20 kilometres away.
-

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.

$$\begin{array}{l}
 \text{Enhanced} \\
 \text{Top-up} \\
 \text{for} \\
 \text{School} \\
 \text{Operations}
 \end{array}
 = \min \left(100\%, 1 - \frac{ADE}{OTG} \right) \times OTG \times \begin{array}{l} \text{Benchmark} \\ \text{Area} \\ \text{Per} \\ \text{Pupil} \end{array} \times SAF \times \begin{array}{l} \text{Benchmark} \\ \text{for} \\ \text{Operating} \\ \text{Costs} \end{array}$$

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 2014–15 are not eligible for this funding in 2019–20.

The enhanced Top-up for School Operations funding is projected to be \$98.1 million in 2019–20. In addition, this amount has not been adjusted to accommodate changes to class size. Note that the SAF applied to enhanced top-up reflects data available in SFIS as of September 2, 2014.

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.

Each board's allocation under [Community Use of Schools](#) is set out in the *Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year* regulation.

The Community Use of Schools Allocation is projected to be \$29.0 million in 2019–20.

Licensing and Related Fees for Approved Asset Management Software Allocation

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 2019–2020 School Board Fiscal Year* regulation.

The Licensing and Related Fees for Approved Asset Management Software Allocation is projected to be approximately \$1.0 million in 2019–20.

Capital Lease Amount on School Authority Amalgamation

In 2019–20, \$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

In 2019–20, \$2.5 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.

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 – \$293.0 million,
- Enhanced Top-up for School Renewal – \$16.6 million, and
- Enhancement to address deferred maintenance needs – \$53.7 million.

For 2019–20, this allocation is projected to be \$363.3 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.

Continued Investment: \$40 million

As in 2018–19, the ministry is continuing to allocate an additional \$40 million to the School Renewal Allocation. To ensure that the additional funds are allocated consistently with the existing allocation, the renewal cost benchmarks for facilities over and under 20 years of age are maintaining the 15 per cent increase from the previous year.

For 2019–20, the additional funding can only be allocated towards expenditures that are capital in nature (e.g. roof repair, accessibility enhancements, portable repair).

Any unspent maintenance funds prior to 2019–20 school year will be carried forward to address operating/maintenance expenditures in the next 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"> • Day-School ADE of pupils 21 years of age or older, high-credit portion of pupils in secondary school. • ADE of pupils enrolled in continuing education credit courses during the day (excluding pupils enrolled in correspondence self-study/e-learning programs). • ADE of pupils enrolled in summer school programs. • Approved spaces in care, treatment and custody programs that operate in board-owned space are treated as continuing education.
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
	9.70 m ²	12.07 m ²	9.29 m ²

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Benchmark 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 2019–2020 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 ² and \$13.64 per m ² 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 2019–2020 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 2019–2020 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.

Example: School Age Calculation			
Construction History	Age	Gross Floor Area (GFA)	Age x GFA
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 m² for elementary and 12.07 m² 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 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 m², and

- Secondary schools where the variable benchmark is less than the fixed benchmark area per pupil of 12.07 m².

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 m²) or secondary (12.07 m²) benchmark area requirements. The table below illustrates how the SAFs have been calculated.

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 ² / 210 pupil places = 11.58 m ² /per pupil place	2,431 m ²
YY	5	465	Actual GFA	= 5,100 m ²	The adjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board: 4,813 m ²
			OTG	= 465 pupil places	
			Area per Pupil	= 5,100 / 465 = 10.97 m ² /per pupil place	
			Variable benchmark OTG	= 465 pupil places	
			New Variable Area per Pupil	= 10.35 m ² /per pupil place	
			Adjusted GFA	= OTG x Variable Area per Pupil = 465 x 10.35 = 4,813 m ²	
			Take lesser GFA of 5,100 m ² and 4,813 m ²		
ZZ	3	620	Actual GFA	= 6,070 m ²	The unadjusted GFA for this school would be used to calculate the SAF for the elementary
			OTG	= 620 pupil places	
			Area per Pupil	= 6,070 / 620 = 9.79 m ² /per pupil place	

Example: Elementary SAF Calculation					
Board Owned Schools	Weighted Average Age	OTG	Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]		GFA
			Variable benchmark OTG	= 620 pupil places	panel for this board: 6,070 m²
			New Variable Area per Pupil	= 10.12 m²/per pupil place	
			Adjusted GFA	= OTG x Variable Area per Pupil = 620 x 10.12 = 6,295 m²	
			Take lesser GFA of 6,070 and 6,295 m²		
Total		1,295			13,314 m²
SAF = (GFA/OTG) / Benchmark Area per Pupil					
= (13,314 m² / 1,295) / 9.70 m² = 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.

Benchmark:

- The benchmark renewal cost for schools < 20 years of age is: \$9.10 per m².
- The benchmark renewal cost for schools ≥ 20 years of age is: \$13.64 per m².

Base School Renewal

The Base School Renewal is calculated using the following formula:

$$\text{Base School Renewal} = \frac{\text{Enrolment} \times \text{Benchmark Area Per Pupil} \times \text{SAF} \times \text{Benchmark for Renewal Cost}}{\text{GAF}}$$

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

For 2019–20, SAF has not be adjusted to accommodate changes to class sizes.

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 or have undergone significant renovations in or after 2014–15 are not eligible for this funding in 2019–20.

For 2019–20, enhanced Top-up for School Renewal funding is projected to be \$16.6 million. In addition, this amount has not been adjusted to accommodate changes to class size.

Definition	Description
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">• facility is an elementary school where the next closest elementary or secondary of the board is at least 10 kilometres away, or• facility is a secondary school where the next closest secondary school of the board is at least 20 kilometres away.

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.

$$\begin{array}{l}
 \text{Enhanced} \\
 \text{Top-up} \\
 \text{for} \\
 \text{School} \\
 \text{Renewal}
 \end{array}
 = \min \left(100\%, 1 - \frac{ADE}{OTG} \right) \times OTG \times \frac{\text{Benchmark Area Per Pupil}}{\text{Benchmark for Renewal Costs}} \times SAF \times GAF$$

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 2019–20, this allocation is projected to be \$53.7 million and is an annual allocation provided to school boards to address deferred maintenance needs.

Each board's School Renewal Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2019–2020 School Board Fiscal Year* regulation. The GAF is applied to this amount.

Debt Service Support

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 2019–20, 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 2019–20, 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.

In 2019–20, the Debt Service Support is projected to be \$399.4 million.

Capital Funding

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, meet enrolment demands through temporary accommodation, purchase land for new schools and additions and support expanded use of schools by communities.

Capital Priorities Funding

Capital Priorities Grant program supports 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.

Please refer to the Capital Accountability Measures section for the Capital Approval process.

Land Priorities Funding

Land Priorities funding is available for all school boards to support the acquisition of land/sites for schools where the sites are not eligible for purchase with Education Development Charges revenues.

School boards may request Land Priorities funding from the ministry at any time during the year.

Please refer to the Capital Accountability Measures section for the process to request funding.

Amount for Temporary Accommodation

For 2019–20, the ministry will continue to fund \$40 million for Temporary Accommodation in proportion to boards' share of temporary accommodation activity. This funding may be used for portable moves, leases and purchases, as well as for lease costs for permanent instructional space. This funding will be flowed as expenses are reported through the Education Financial Information System (EFIS).

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 the School Facilities Inventory System before October 31st of each year.

As introduced in 2016–17, school boards are expected to place unspent Temporary Accommodation allocations from previous years in deferred revenue for spending on future temporary accommodation.

Amount for School Condition Improvement

For the 2019-20 school year, the ministry has committed \$1 billion in School Condition Improvement funding. In total for the 2019–20 school year, school boards will receive \$1.4 billion from the Ministry of Education in maintenance and repair funding, which is equivalent to the Auditor General’s recommendation to invest 2.5 per cent of schools’ replacement value toward renewal.

School Year	Total funding
2018–19	\$1 billion
2019–20	\$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 School 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 Uniformat: 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 2019–20, the CPC Allocation is projected to be \$8.1 million.

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 less¹), 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):

- if the board has 0-25 schools
- 1.20 if the board has 26-50 schools

¹ Based on ADE Estimates for 2015–2016, released in March 2015

- 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
- 3.0 if the board has over 350 schools

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:

$$\begin{aligned} \text{Capacity Building (eligible boards only)} &= (\$22,000 \times A) + (\$22,000 \times B) + (\$4,550 \times B) \\ &+ \\ \text{Data Management (all boards)} &= (\$30,500 \times A) \end{aligned}$$

CPC funding for Capacity Building and Data Management will be flowed through the School Board Administration and Governance Grant.

Community Hubs Capital Funding: Minor Retrofits and Accessibility

For the 2017–18 school year, the ministry allocated \$50 million 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.

The ministry is currently reviewing this program and how it will provide support for hubs. While the ministry continues to support hubs, no additional funding will be announced until the review is completed.

Child Care

Child care capital funding supports school-based child care capital projects which serve children aged 0 to 3.8 years, where there is a need for new child care construction or renovations to existing space. All child care space must be built in accordance with the *Child Care and Early Years Act, 2014* (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 must be directed towards only child care capital projects, and EarlyON funding 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.

Capital Accountability Measures

The ministry introduced new capital accountability measures starting November 1, 2009. These measures apply to all new capital projects that school boards undertake related to new schools, additions, or major school retrofits.

A copy of the Capital Approval Process chart can be obtained through the board's ministry Capital Analyst.

Approval Point 1-Pre-Design

Appointment of a Project Manager

Boards are required to appoint a Project Manager (either internal staff or an external resource) for each capital project. The Project Manager will oversee all aspects of the project including monitoring the budget and project timelines and ensuring processes are in place for issues such as change orders and other internal approvals. The Project Manager will also serve as the point of contact between the boards and the ministry for the duration of the project.

Boards are to provide the name of the Project Manager to the Ministry's Capital Analyst for their board.

Facility Space Template

Boards must complete the Facility Space Template as the first approval point for new schools and major additions or retrofits that cost more than 50 per cent of the value of the existing school or have a project cost over \$3 million. The ministry must approve the template prior to the board retaining the service of an architect.

Facility Space Templates were developed to capture instructional and operational elements and calculate the approximate square footage for new elementary and secondary schools. The templates were designed by school board officials to demonstrate how school boards' needs can be accommodated within the ministry's space benchmarks and to assist boards in evaluating potential square footage modifications, if needed.

A copy of the Facility Space Template can be obtained through the board's ministry Capital Analyst.

Approval Point 2-Pre-Tender

Independent Cost Consultant

The ministry also requires that an Independent Cost Consultant be retained by the board. The role of the Cost Consultant is to review the design, provide objective costing analysis and

advice, and report to the board on options to ensure that the proposed capital expenditure is within the approved budget, prior to tendering a project. The ministry will require a letter from a senior board official confirming that the project Class A or B estimate by the Cost Consultant is within the approved budget, as part of the board's request for Approval to Proceed with the project.

Boards are encouraged to share all versions of the cost consultant report after their completion, even prior to requesting an Approval to Proceed.

Approval to Proceed with Capital Projects

School boards are not permitted to tender capital projects without first receiving ministry approval to do so. To receive an approval, boards must submit a completed Approval to Proceed form outlining their expected project costs and available funding for the project, along with the appropriate independent cost consultant report. This process was implemented to ensure that boards have the financial resources to carry capital projects to completion.

There is one exception to this approval requirement. Stand alone FDK and child care capital projects that cost less than \$250,000 do not require a ministry Approval to Proceed. However, a project cost estimate is recommended for these projects.

A copy of the Approval to Proceed form can be obtained through the board's ministry Capital Analyst.

Approval Point 3-Post-Tender

Boards must not award a tender for an amount in excess of its approved funding as indicated in this Approval to Proceed.

If the overall project cost, based on tendered results, is consistent with the approval from the ministry, the board may proceed to award the tender.

In the instance, the overall project cost, based on tendered results, is higher than the ministry approval, boards must identify strategies to reduce the project cost such that it does not exceed the ministry approved Approval to Proceed funding amount for the project prior to accepting the tender.

Where the project cost can not be reduced to the approved value, boards are required to seek a revised Approval to Proceed. Boards must identify possible funding sources to support the additional costs or they may be directed to redesign the project.

The ministry strongly recommends that boards include optional components to the tender proposal to provide for some pricing flexibility.

Land Priorities Approval Process

The ministry also has measures specific for land priority funding requests. These measures apply to all new land priority purchases for new schools and additions that are not eligible for funding with Education Development Charges.

Site Acquisition Support Form

The ministry requires boards to complete a Site Acquisition Support form to identify priority sites for acquisition.

Boards are encouraged to supplement the form with additional information regarding the board's site selection process including rationale for the acquisition, market value assessments, other sites considered, and any geotechnical exploration and environment testing performed on the site. In addition, boards are encouraged to submit any information regarding potential unique site costs to the ministry as it becomes available.

As part of the ministry's review process, proposed site acquisitions will be circulated to the Ministry of Municipal Affairs and Housing to ensure the development of the site is consistent with the Provincial Planning Act.

A copy of the Site Acquisition Support form can be obtained through the board's ministry Capital Analyst.

School Authorities Allocation

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

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, 2019) 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

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, 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 is not 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 *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, degree or certificate program (minimum of 2 or 3 semesters or 600 + hours of instruction) at a publicly funded Ontario university or college.

New in 2019–20

International Visa Students

Starting in 2019–20, school boards' operating allocations will be reduced by the new International Student Recovery Amount (ISRA). The ISRA will be based on the average daily enrolment of fee-paying international visa students reported in OnSIS, multiplied by \$1,300.

Education Service Agreements and Reverse Education Service Agreements

New legislation has been introduced related to Education Service Agreements (ESA) and Reverse Education Service Agreements (RESA) in the *Education Act*, which includes new board requirements under the Reciprocal Education Approach (REA). Beginning September 1, 2019, school boards are required to admit eligible students to a school of a school board regardless of whether an ESA has been established. The new legislation also sets out the base tuition fee that boards are required to charge to the band, council of the band, or education authority. School boards may enter into negotiations with the band, council of the band, or education authority regarding additional services and supports that supplement the minimum base fee, as outlined in regulation.

Reporting and Accountability

The ministry has established the following dates for submission of financial reports in 2019–20.

Date	Description
June 28, 2019 A four-week extension is available to boards who may need additional time to submit	Board Estimates for 2019–20
November 15, 2019	Board Financial Statements for 2018–19
November 22, 2019	Board Enrolment Projections for 2020–21 to 2023–24
December 13, 2019	Board Revised Estimates for 2019–20
May 15, 2020	Board Financial Report for September 1, 2019 to March 31, 2020

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 implemented a cash management strategy to help reduce the Province's borrowing costs. Under this policy, school boards' monthly cash flows

are refined based on each board's cash requirement. School boards' funding entitlements remain the same under the GSN regulation; however, some boards record a receivable from the Province for the difference between their funding entitlement and the actual cash flow received.

For those boards, part of the grants from the ministry are being 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 also includes Proceeds of Disposition balances from school boards, net of funds required for renewal and capital projects in the upcoming school year. The Delayed Grant Payment Operating amount will be updated annually based on the most recent financial statements submitted by school boards, and the Delayed Grant Payment Proceeds of Disposition amount will be updated twice per year based on the most recent estimates and revised estimates submitted by school boards. School boards transfer payments will be adjusted based on the change in their Delayed Grant Payment balances.

Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements

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 Indigenous learning and are aimed at improving Indigenous student achievement and well-being, 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 within the BAP Allocation.
- The Rural and Northern Education Fund (RNEF) 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 the Priorities and Partnerships Fund (PPF) 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:

- 1) the board's accumulated surplus for the preceding year, and
- 2) 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 2019–20, 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), 2019–20, Spring 2019*. 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 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 \$99,420.88 for the school board. If the expenses for these 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 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 PPF 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 Indigenous learning, and are aimed at improving Indigenous student achievement and well-being.

A board may transfer funding from its 2019–20 PPA to the Program Leadership Allocation (PLA) for salary and benefits of the Indigenous Education Lead, if at least \$83,828.50 (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 within the BAP Allocation.

Starting in 2019–20, school boards are required to deliver Indigenous languages and Indigenous studies courses if a minimum of 9 secondary pupils of the board enroll in the course. These courses are funded through the Pupil Foundation and the Indigenous Education Grants within the GSN.

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,¹
- the elementary supervision and professional development components of the Pupil Foundation Grant,
- the French-language equivalence component of the Remote and Rural Allocation, and
- the Rural and Northern Education Fund (RNEF) Allocation.

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).

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 2019-20.

- If a board does not employ a Mental Health Leader, the board's PLA funding formula in 2019-20 excludes 1.75 x 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 2019-20 excludes 1.0 x Information Technology benchmark + 10.44 per cent.
- If a board does not employ an Indigenous Education Lead, the board's PLA funding formula in 2019-20 excludes 0.5 x supervisory officer benchmark + 10.44 per cent.
- If a board does not employ a School Effectiveness Lead, the board's PLA funding formula in 2019-20 excludes 1.0 x supervisory officer benchmark + 10.44 per cent if the board's elementary ADE is ≤ 85,000; and 2.0 x 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 2019-20 excludes 1.0 x supervisory officer benchmark + 10.44 per cent.
- If a board does not employ an Early Years Lead, the board's PLA funding formula in 2019-20 excludes 1.0 x supervisory officer benchmark + 10.44 per cent if the board's ADE is ≤ 72,000; 1.5 x supervisory officer benchmark + 10.44 per cent if the board's ADE is > 72,000 and ≤ 115,000; 2.0 x supervisory officer benchmark + 10.44 per cent if the board's ADE is > 115,000 and ≤ 150,000; 3.0 x supervisory officer benchmark +

¹ 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.

10.44 per cent if the board's ADE is > 150,000 and ≤ 200,000; and 4.0 x 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 the replacement of aged building systems and components. 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.

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 Consolidated Municipal Service Managers / District Social Services Administration Boards (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

The provincial share of education funding for 2019–20 is calculated by deducting each board's revenue from property taxes for 2019–20 from the total funding allocation determined by the education funding formulas. Tax revenue is based on 38 per cent of the 2019 calendar year property taxes and 62 per cent of the 2020 calendar year property taxes, plus 2019 supplementary taxes less 2019 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

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
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
GPL	Good Places to Learn
GSN	Grants for Student Needs
HR	Human Resources
HST	Harmonized Sales Tax
IILE	International and Indigenous Languages, Elementary
ISRA	International Student Recovery Amount

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
OECD	Ontario Education Collaborative Marketplace
OFA	Ontario Financing Authority
OFIP	Ontario Focused Intervention Partnership
OnSIS	Ontario School 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)
PPF	Priorities and Partnerships Fund
PSAB	Public Sector Accounting Board
Q&E	Qualifications and Experience
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
STEM	Science, Technology, Engineering and Math
TCA	Tangible Capital Assets
TELT	Technology Enabled Learning and Teaching (Contact within PLA)