

Education Funding

Technical Paper

2020–21

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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' 2020–21 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 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 2020–2021 fiscal year would be entitled: *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year; Calculation of Average Daily Enrolment for the 2020–2021 School Board Fiscal Year; and Calculation of Fees for Pupils for the 2020–2021 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 2020–21

Additional details can be found in the relevant sections of this paper.

Reporting

Dates for Submission of Financial Reports

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

Date	Description
August 19, 2020	School Board Estimates for 2020–21
November 13, 2020	School Board Financial Statements for 2019–20
November 20, 2020	School Board Enrolment Projections for 2021–22 to 2024–25
December 15, 2020	School Board Revised Estimates for 2020–21
May 14, 2021	School Board Financial Report for September 1, 2020 to March 31, 2021

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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 school 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 school boards some flexibility to decide how funds will be allocated to programs and supports, and among schools;
- restrict how school boards spend money in some specific areas (e.g. to protect funding for capital and special education, and limit spending on school board administration); and
- promote school board accountability by ensuring that school boards report consistently and publicly on how they spend their allocations.

Education funding through the GSN in 2020–21 consists of a Pupil Foundation Grant, a School Foundation Grant, and 15 supplemental grants.

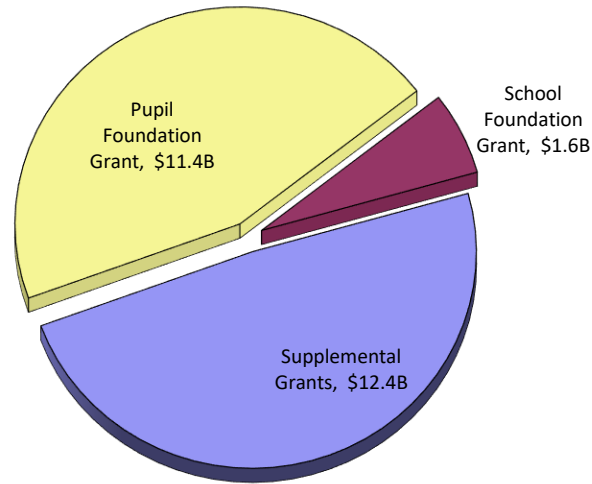
Grant Grouping	Component	Projected funding (\$ Million)
PUPIL FOUNDATION GRANT	Classroom staffing	\$11,422.7
	Educational assistants	
	Library services	
	Guidance services, including Supporting Students in Career Counselling, Student Mental Health and Well-Being	
	Professional and para-professional supports	
	Classroom consultants	
	Textbooks and learning materials	
	Additional educational software licensing	
	Classroom supplies	
	Classroom computers	
SCHOOL FOUNDATION GRANT	In-school Administration and Leadership	\$ 1,555.0
	Library Staff	
SUPPLEMENTAL GRANTS	1. Special Education Grant	\$3,198.1
	2. Language Grant	\$918.4
	3. Indigenous Education Grant	\$89.4
	4. Geographic Circumstances Grant	\$214.3
	5. Learning Opportunities Grant	\$523.8
	6. Mental Health and Well-Being Grant	\$75.8
	7. Continuing Education and Other Programs Grant	\$136.1
	8. Cost Adjustment and Teacher Qualifications and Experience Grant	\$2,344.3
	9. Supports for Students Fund	\$212.7
	10. Program Leadership Grant	\$67.3
	11. Student Transportation Grant	\$1,075.2
	12. Declining Enrolment Adjustment	\$11.3
	13. School Board Administration and Governance Grant	\$638.3
	14. School Facility Operations and Renewal Grant	\$2,568.3
	15. Debt Service Support	\$372.8

Grant Grouping	Component	Projected funding (\$ Million)
TOTAL		\$25,523.8¹

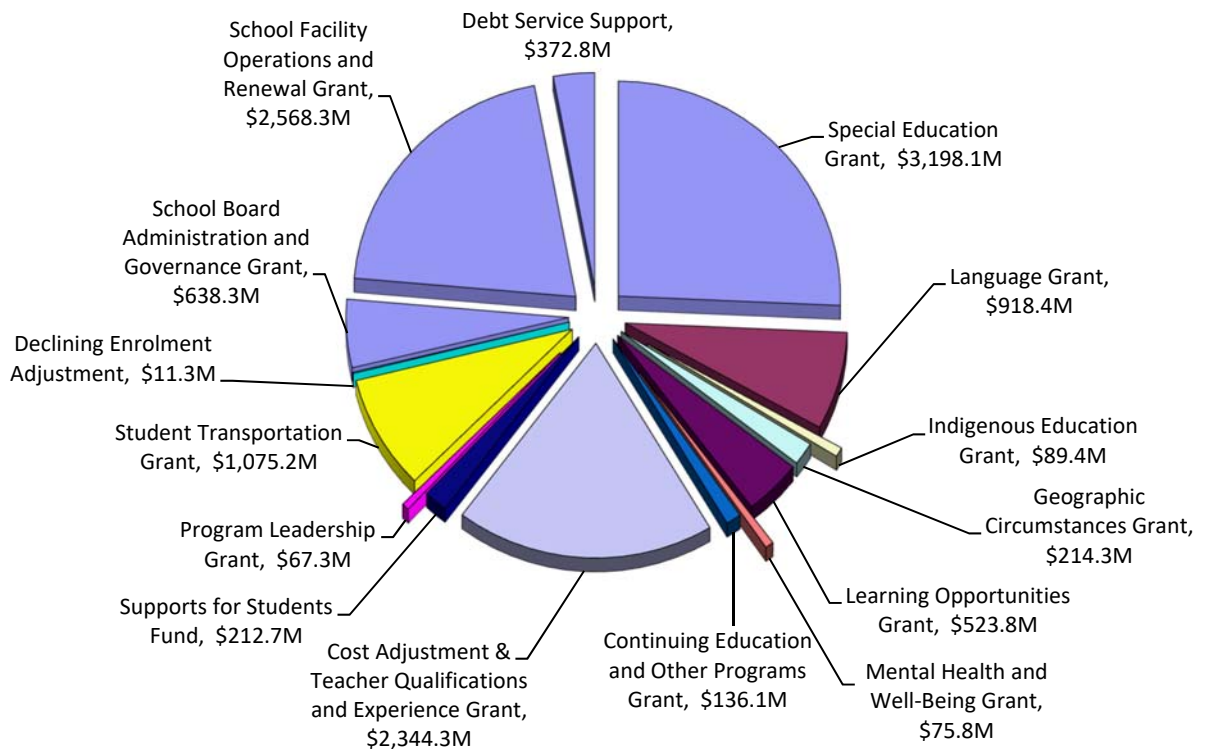
¹ Total includes \$43.2 million for school authorities and \$56.8 million for amounts not yet allocated, including investments to support COVID-19 response measures. Totals within each component in this document may not add due to rounding.

2020–21 Grant Allocations (Projections)

Total: \$25.52B¹



Supplemental Grants



¹ School authorities funding (\$43.2 million) and amounts not yet allocated to specific grants (\$56.8 million), including investments to support extraordinary costs related to the COVID-19 outbreak, 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 2020–21, 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
- Secondary (Grades 9 to 12) Pupil Foundation Allocation

The Pupil Foundation Grant is projected to be \$11.42 billion in 2020–21.

New in 2020–21

Secondary Class Size

Starting in 2020–21, secondary class sizes are funded at an average of 23, excluding online courses. This is a reduction in funded average class size in the Secondary Pupil Foundation Allocation from 28 in 2019–20 to 23 in 2020–21. This change will impact the Pupil Foundation Grant as well as related grants, including the Cost Adjustment and Teacher Qualifications and Experience Grant and the Geographic Circumstances Grant. Funding through the Teacher Job Protection Fund continues to be available to ensure there is no involuntary job loss as a result of class size changes.

An adjustment for online learning is being made separately. See the Online Learning Adjustment within the Cost Adjustment and Teacher Qualifications and Experience Grant.

School boards will be required to maintain a board-wide average class size of 23 or lower for secondary grade classes, excluding day-school online learning.

Supply Teacher Costs

In 2020–21, supply teacher benchmarks are increasing by the equivalent of one additional day to recognize school boards' experience with sick leave usage.

Transfer of Additional Educational Software Licensing Per-Pupil Funding into the GSN

In addition to funding available in the Textbooks and Learning Materials amount, the ministry is providing a new per-pupil amount (\$0.49) for students in Kindergarten to Grade 12 to support the purchase of educational software. This amount will be supplemented with a top-up allocation within the Geographic Circumstances Grant to ensure every school board receives a minimum of \$30,000. This funding is being transitioned to the GSN as existing ministry software licenses expire to provide school boards with flexibility to better address local needs.

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 the following:

- Elementary specialist teachers for Kindergarten (JK/SK), primary (Grades 1 to 3), and junior and intermediate (Grades 4 to 8) students
- 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 Services

Salaries and benefits for teacher librarians.

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

Salaries and benefits for 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 school 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 classroom programming or who work with individual students.

Supply Teachers

Salaries and benefits for supply and occasional teachers.

Supply Early Childhood Educators

Salaries and benefits for supply early childhood educators.

Educational Assistants

Salaries and benefits for educational assistants who support students and 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 supplemental grants.

Elementary Supervision

Student supervision in elementary schools.

Department Heads

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 (e.g. a chemical used in a chemistry experiment).

Additional Educational Software Licensing

Educational software that supports learning in and outside of the classroom, in addition to funding available in the textbooks and learning materials amount.

Classroom Supplies

Materials used in the classroom to facilitate effective learning in the classroom including 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 Average Daily Enrolment (ADE)		benchmark salary + benefits (% of salary)	\$ allocation per ADE
Classroom Staffing Funded Average Class Size 25.57:2	Classroom Teacher ¹	39.11	\$78,519 + 10.10%	\$3,381.04
	Specialist Teacher and Preparation Time ³	7.66		\$662.20
	Early Childhood Educator (ECE) ²	39.11	\$32,327 + 25.69%	\$1,589.02
Library Services	Teacher Librarian ³	1.31	\$78,519 + 10.10%	\$113.08
Classroom Consultant		0.41	\$108,087 + 9.86%	\$48.69
Supply Teacher				\$165.54
Supply ECE				\$88.96
Educational Assistant		0.20	\$45,845 + 25.69%	\$11.52
Professional/Para- Professional Support		1.73	\$62,164 + 20.68%	\$129.78
Elementary Supervision				\$26.88
Textbooks and Learning Materials				\$69.00
Additional Educational Software Licensing				\$0.49
Classroom Supplies				\$82.82
Classroom Computers				\$34.52
TOTAL Kindergarten (JK/SK) Per-Pupil Amount				\$6,403.54

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.

Kindergarten Pupil Foundation Allocation = Kindergarten ADE × \$6,403.54

1 Additional funding is recognized through the Teacher Q&E Allocation of the Cost Adjustment and Teacher Q&E Grant.

2 Additional funding is recognized through the Early Childhood Educator Q&E Allocation of the Cost Adjustment and Teacher Q&E 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	\$78,519+ 10.10%	\$4,366.56
	Specialist Teacher and Preparation Time*	9.67		\$835.97
	Teacher Librarian*	1.31		\$113.08
Classroom Consultant		0.41	\$108,087 + 9.86%	\$48.69
Supply Teacher				\$165.54
Educational Assistant		0.20	\$45,845 + 25.69%	\$11.52
Professional/Para- Professional Support		1.73	\$62,164 + 20.68%	\$129.78
Elementary Supervision				\$26.88
Textbooks and Learning Materials				\$69.00
Additional Educational Software Licensing				\$0.49
Classroom Supplies				\$82.82
Classroom Computers				\$34.52
TOTAL Primary Per- Pupil Amount				\$5,884.85

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.

Primary Pupil Foundation Allocation = Grades 1 to 3 ADE × \$5,884.85

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	\$78,519 + 10.10%	\$3,528.87
	Specialist Teacher and Preparation Time*	7.96		\$688.14
	Teacher Librarian*	1.31		\$113.08
Classroom Consultant		0.41	\$108,087 + 9.86%	\$48.69
Supply Teacher				\$165.54
Educational Assistant		0.20	\$45,845 + 25.69%	\$11.52
Professional/Para-Professional Support		1.73	\$62,164+ 20.68%	\$129.78
Elementary Supervision				\$26.88
Textbooks and Learning Materials				\$69.00
Additional Educational Software Licensing				\$0.49
Classroom Supplies				\$82.82
Classroom Computers				\$34.52
TOTAL Junior and Intermediate Per-Pupil Amount				\$4,899.33

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 × \$4,899.33

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	\$78,519+ 10.10%	\$224.77

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 × \$224.77

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 23:1 Credit load per pupil 7.5	Classroom Teacher ¹	40.76	\$78,519 + 10.10%	\$3,523.68
	Student Success Teacher and Preparation Time*	14.53		\$1,256.11
	Teacher Librarian*	1.10		\$95.09
	Guidance Teacher*	2.60		\$224.77
Classroom Consultant		0.46	\$108,087 + 9.86%	\$54.62
Supply Teacher				\$121.09
Professional/Para-Professional Support		2.21	\$62,164 + 20.68%	\$165.79
Department Head Allowance		9.00	\$5,026 + 10.10%	\$49.80
Textbooks and Learning Materials				\$92.29
Additional Educational Software Licensing				\$0.49
Classroom Supplies				\$188.87
Classroom Computers				\$45.03
TOTAL Secondary Per-Pupil Amount				\$5,817.63

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.

Secondary Pupil Foundation Allocation
= (Grades 9 to 12 ADE × \$ 5,817.63)

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 provides school-based funding for in-school administration and leadership, as well as targeted library staff for elementary schools.

In 2020–21, the School Foundation Grant has two allocations:

- In-School Administration and Leadership Allocation – \$1.54 billion
- Library Staff Allocation – \$10.1 million

The School Foundation Grant is projected to be \$1.56 billion in 2020–21.

New in 2020–21

Benchmarks for Principals and Vice-Principals

For 2020–21, the increased benchmarks for principals and vice-principals reflect the transfer of funding that was previously flowed through the Additional Compensation for Principals and Vice-Principals Table in the 2019–2020 GSN regulation into the School Foundation Grant. These amounts pertain to salary increases for the 2018–19 and 2019–20 school years.

Move Library Staff Allocation from Learning Opportunities Grant

This allocation is being moved into the School Foundation Grant to align better with the purpose of this grant.

This school-based funding is provided for teacher-librarians and/or library technicians to support the learning of elementary students. Funding for this program will continue to be enveloped separately within the School Foundation Grant.

Definition of “School” Financial Impacts Phase-in

This is the final year of a four-year phase-in of the financial impact of the new definition of “school” (i.e. 100 per cent of funding is based on the new definition introduced in 2017–18).

Definition of “School”

The definition of a school for the purposes of calculating the School Foundation Grant¹ for each school board is as follows:

- One or more school facility/facilities operated by the school 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 student enrolment (ADE).

A school is identified as one of the following:

- 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 (e.g. Grades 7 and 8 with Grades 9 to 12)

Tiers

Three tiers of schools based on distance criteria allow for differentiated support for schools as follows:

Supported School² (these schools are also eligible to generate funding through the Supported Schools Allocation in the Geographic Circumstances Grant), defined as one of the following:

- a. an elementary school where the next closest elementary school of the board is at least 20 km away
- 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

¹ The definition of a school for the purposes of the School Foundation Grant is also used for calculating funding within the Actualisation linguistique en français (ALF), Supported Schools Allocation, Parent Engagement Funding Allocation, Mental Health Workers Allocation, and Curriculum and Assessment Implementation Allocation.

² Supported schools are referred to as “outlying schools” in the Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year regulation.

Distant School, defined as one of the following:

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

In-school Administration and Leadership Allocation

The In-school Administration and Leadership Allocation provides funding for 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 individual schools.

In-School Administration and Leadership Benchmarks

The tables below show the salary and benefits benchmarks for staff and 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	\$120,980	9.86%	\$131,254	9.86%
Vice-Principal	\$114,990	9.86%	\$120,897	9.86%

Staff	Elementary Salary Benchmark	Elementary Benefits (% of Salary)	Secondary and Combined Elementary/Secondary Salary Benchmark	Secondary and Combined Elementary/Secondary Benefits (% of Salary)
School Office Support Staff	\$45,080	25.59%	\$47,488	25.59%

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.

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	ADE / 150
50 ≤ ADE < 100			
100 ≤ ADE < 150	1	1	
ADE ≥ 150			1

Any multi-building elementary school in English-language school 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 school 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 ≤ ADE < 500	$(ADE - 250) \times 0.003$
500 ≤ ADE < 1000	$0.75 + (ADE - 500) \times 0.0025$
ADE ≥ 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 ≤ ADE < 250	$1 + (ADE - 100) \times 0.00125$	$1 + (ADE - 100) \times 0.00125$
250 ≤ ADE < 300	$1.1875 + (ADE - 250) \times 0.002$	$1.1875 + (ADE - 250) \times 0.002$
300 ≤ ADE < 500	$1.2875 + (ADE - 300) \times 0.003125$	$1.2875 + (ADE - 300) \times 0.003125$
ADE ≥ 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 ≤ ADE < 100	1		
100 ≤ ADE < 200		1	
ADE ≥ 200			1

Any multi-building secondary school in an English-language school 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 school 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	ADE / 500		
100 ≤ ADE < 200		ADE / 500	

School Enrolment (ADE)	Supported Schools	Distant Schools / French-Language Regular Schools	English-Language Regular Schools
$200 \leq \text{ADE} < 500$			ADE / 500
$500 \leq \text{ADE} < 1500$			
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
$0 < \text{ADE} < 100$	1	ADE / 100
$100 \leq \text{ADE} < 500$	$1 + (\text{ADE} - 100) \times 0.003125$	$1 + (\text{ADE} - 100) \times 0.003125$
$500 \leq \text{ADE} < 1000$	$2.25 + (\text{ADE} - 500) \times 0.0055$	$2.25 + (\text{ADE} - 500) \times 0.0055$
ADE ≥ 1000	$5 + (\text{ADE} - 1000) \times 0.004$	$5 + (\text{ADE} - 1000) \times 0.004$

A school's total In-School Administration and Leadership Allocation is the sum of the following:

- the number of funded principals, vice-principals, and school office support staff multiplied by the salary and benefits benchmark amounts
- the ADE of the school multiplied by the school office supplies per-pupil benchmark
- the school office supplies per-school amount

The In-School Administration and Leadership Allocation is projected to be \$1.54 billion in 2020–21.

Library Staff Allocation

The Library Staff Allocation 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 \$52,878.10 per school board and \$1,760.84 per elementary school within each school board, as below:

\$52,878.10 per school board + (\$1,760.84 per elementary school)

Funding for this program is enveloped separately within the School Foundation Grant. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

The Library Staff Allocation is projected to be \$10.1 million in 2020–21.

Supplemental Grants

The Supplemental Grants recognize the circumstances beyond those that are captured in the base per-pupil and per-school amounts in the two foundation grants. Previously named “Special Purpose Grants,” these grants are being renamed to better reflect the intention of the funding. The Supplemental Grants recognize that different levels of support are required by school boards to provide quality education in different locations, to respond to the needs of particular students and schools and support varying demographic profiles. These grants generate a significant amount of funding for school boards based on the varying circumstances and unique needs of boards, schools, and students across Ontario. The 15 supplemental grants in 2020–21 are as follows:

	Grant Name	Projected Funding (\$ Million)
1.	Special Education Grant	\$3,198.1
2.	Language Grant	\$918.4
3.	Indigenous Education Grant	\$89.4
4.	Geographic Circumstances Grant	\$214.3
5.	Learning Opportunities Grant	\$523.8
6.	Mental Health and Well-Being Grant	\$75.8
7.	Continuing Education and Other Programs Grant	\$136.1
8.	Cost Adjustment and Teacher Qualifications and Experience Grant	\$2,344.3
9.	Supports for Students Fund	\$212.7
10.	Program Leadership Grant	\$67.3
11.	Student Transportation Grant	\$1,075.2
12.	Declining Enrolment Adjustment	\$11.3
13.	School Board Administration and Governance Grant	\$638.3
14.	School Facility Operations and Renewal Grant	\$2,568.3
15.	Debt Service Support (includes interest expense and non-permanently financed capital debt)	\$372.8

	Grant Name	Projected Funding (\$ Million)
TOTAL		\$12,446.2¹

¹ Total excludes \$43.2 million for school authorities and \$56.8 million for amounts not yet allocated to specific grants, including investments to support extraordinary costs related to the COVID-19 outbreak. Totals may not add due to rounding.

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 the following six allocations:

- Special Education Per Pupil Amount (SEPPA) Allocation – \$1.62 billion
- Differentiated Special Education Needs Amount (DSENA) Allocation – \$1.17 billion
- Special Equipment Amount (SEA) Allocation – \$129.3 million
- Special Incidence Portion (SIP) Allocation – \$133.9 million
- Education and Community Partnership Program (ECPP) Allocation (previously Care, Treatment, Custody and Correctional Amount (CTCC Amount)) – \$112.1 million
- Behaviour Expertise Amount (BEA) Allocation – \$31.1 million

The Special Education Grant may only be used for special education. Any unspent funding must be treated as deferred revenue for special education. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

The Special Education Grant is projected to be approximately \$3.20 billion in 2020–21.

New in 2020–21

Transfer of Northern Supports Initiative (NSI) into the GSN

The \$7.0 million NSI, which was previously funded through the PPF, is being transferred into the GSN starting in 2020–21. A new Northern Adjustment category has been created for this funding under the Measures of Variability component of the DSENA.

The new Northern Adjustment will continue to fund a regional collaboration model that serves all northern school boards (including school authorities) through three regional cooperatives. Its purpose and structure will remain unchanged. The cooperatives determine local special education priorities to deliver joint, innovative and cost-effective special education programs and services that address the challenges associated with providing services to students with special education needs.

Renaming of Care, Treatment, Custody and Correctional (CTCC) Amount to Education and Community Partnership Program (ECP) Allocation

The Care, Treatment, Custody and Correctional (CTCC) program amount has been renamed the Education and Community Partnership Program (ECP) Allocation to better reflect the programs supported by the funding. These programs are partnerships between school boards and government-approved facilities and may include a range of program types that support students who cannot attend regular school due to their primary need for treatment or while in custody.

Special Education Per-Pupil Amount (SEPPA) Allocation

The SEPPA Allocation recognizes the cost of providing additional assistance to the majority of students with special education needs. The SEPPA is allocated to school boards on the basis of total enrolment.

The amounts for 2020–21 are as follows:

- \$1,035.38 per JK to Grade 3 student
- \$795.31 per Grade 4 to 8 student
- \$524.95 per Grade 9 to 12 student

The SEPPA Allocation is projected to be approximately \$1.62 billion in 2020–21.

Differentiated Special Education Needs Amount (DSENA) Allocation

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

In 2020–21, the DSENA Allocation is made up of the following amounts:

- Measures of Variability (MOV) amount – \$287.7 million
- Special Education Statistical Prediction Model (SESPM) amount – \$795.1 million
- Base Amount for Collaboration and Integration amount – \$33.8 million
- Multi-Disciplinary Supports amount – \$52.2 million
- Multi-Disciplinary Team component – \$29.2 million
- Other Staffing Resources component – \$23.1 million

Measures of Variability (MOV) Amount

The MOV amount is based on seven categories of data to reflect school boards' population of students with special education needs and ability to respond to these needs. The total MOV amount is distributed among all school boards.

Each category has an assigned percentage of the total MOV amount. Each category has one or more factors, and each factor has an assigned percentage of the category total.

The percentage of MOV funding available for each category/subcategory (see MOV Table 1 below) multiplied by the provincial MOV amount, determines the provincial funding for that factor.

Each school board's projected MOV amount is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

MOV Table 1: Provincial Funding for Each MOV Factor				
Category	Factor(s)	% of MOV Funding for Category	% of MOV Funding for Sub-Category	
1	Students reported as receiving special education programs and/or services	2017-18 data as reported by school boards (one factor)	29.5%	
2	Participation and achievement in EQAO assessments by students with special education needs	2018-19 data for:	29.5%	
		Sub-Category 2A: Grade 3 students (including gifted) with special education needs who were exempt, below, or reached Level 1 (six factors)		10.1%
		Sub-Category 2B: Grade 6 students (including gifted) with special education needs who were exempt, below, or reached Level 1 (six factors)		10.1%

MOV Table 1: Provincial Funding for Each MOV Factor

Category	Factor(s)	% of MOV Funding for Category	% of MOV Funding for Sub-Category
	Sub-Category 2C: Grade 3 and Grade 6 students with special education needs (including gifted) with three or more accommodations (two factors)		9.2%
3	Credit accumulation and participation in locally developed and alternative non-credit courses (K-Courses) by students with special education needs	2017-18 data for: 14.7%	
	Sub-Category 3A: Students with special education needs earned five or less credits in Grade 9 or earned 13 or less credits in Grade 10 (two factors)		12.0%
	Sub-Category 3B: Grade 9 and Grade 10 students with special education needs enrolled in Locally Developed Courses (LDCs) (two factors)		1.3%
	Sub-Category 3C: Grade 9 and Grade 10 Students with special education needs enrolled in K-Courses (two factors)		1.5%
4	Remote and Rural Allocation Adjustment	Reflects components of the Geographic Circumstances Grant Remote and Rural Allocation 12.5%	
	Sub-Category 4A: School Board Enrolment (one factor)		6.3%
	Sub-Category 4B: Distance/Urban Factor/French-Language Equivalence (one factor)		1.4%
	Sub-Category 4C: School Dispersion (one factor)		4.9%

MOV Table 1: Provincial Funding for Each MOV Factor			
Category	Factor(s)	% of MOV Funding for Category	% of MOV Funding for Sub-Category
5	Indigenous Education Grant Adjustment	Reflects the Indigenous Education Grant's Per-Pupil Amount Allocation (one factor)	7.4%
6	French-language School Board Adjustment	Recognition of school boards operating in an official language minority context and their size.	4.0%
		Sub-Category 6A: Base amount of \$459,873.86 per school board (one factor).	2.0%
		Sub-Category 6B: School Board Enrolment (one factor).	2.0%
7	Northern Adjustment (New in 2020-21, previously funded through PPF)	Allocation to each of three Northern Adjustment Cooperatives to address the challenges associated with providing programs and / or services to students with special education needs in Northern Ontario.	2.4%

Note: Totals may not add due to rounding

The seven MOV categories and its twenty-eight factors are described below.

MOV Categories 1 to 3:

The first three categories of MOV use data to develop a school board profile of special education needs. These categories compare each school board to the provincial average on each of the factors, to determine its special education needs profile. This is done by attributing each school board with a weight derived from their data point in relation to the provincial average. The MOV weights for categories 1 to 3 are calculated as follows:

Weight	Data ranges (DSB vs. Provincial Average)
0.8	<-30%

Weight	Data ranges (DSB vs. Provincial Average)
0.9	-30% to < -10%
1	-10% to < +10% (of Provincial Average)
1.1	+10% to < +30%
1.2	≥ +30%

The calculation for these three categories is as follows:

- a) The school board's data for each factor determines its weight, using the ranges described above. Specific ranges for each data point can be found below.
- b) The school board's factor number is determined by its weight for the factor multiplied by its ADE. The school board's factor number is divided by the total of all 72 school boards' factor numbers combined for that factor. This ratio is then multiplied by the amount of funding available for that factor to determine the school board's funding for that factor.

The following tables summarize the proportion of the MOV total that is allocated to each category and its factors, as well as the ranges for each category or factor.

Category 1: Prevalence of students reported as receiving special education programs and/or services by school boards. Prevalence for this category is the total number of students reported as receiving special education programs and/or services divided by total enrolment (one factor).

Prevalence of students reported as receiving special education programs and services: 29.5% of MOV	
Weight	Range
0.8	< 12.31%
0.9	12.31% to < 15.83%
1.0	15.83% to < 19.35%
1.1	19.35% to < 22.87%
1.2	≥ 22.87%

Category 2: Participation and achievement in EQAO assessments by students with special education needs who were eligible to take that EQAO assessment (Elementary enrolment counts only).

Sub-Category 2A: Prevalence of participation and achievement in Grade 3 EQAO assessments by students with special education needs, including gifted, who were exempt, below, or reached Level 1 or less (six factors).

2A – EQAO Achievement – Grade 3; 10.1% of MOV						
Weight	Males Reading (20% of 2A)	Females Reading (15% of 2A)	Males Writing (20% of 2A)	Females Writing (15% of 2A)	Males Math (15% of 2A)	Females Math (15% of 2A)
0.8	< 11.43%	< 9.48%	< 9.7%	< 7.28%	< 18.55%	< 23.43%
0.9	11.43% to < 14.69%	9.48% to < 12.19%	9.7% to < 12.48%	7.28% to < 9.36%	18.55% to < 23.86%	23.43% to < 30.13%
1	14.69% to < 17.96%	12.19% to < 14.9%	12.48% to < 15.25%	9.36% to < 11.44%	23.86% to < 29.16%	30.13% to < 36.83%
1.1	17.96% to < 21.22%	14.9% to < 17.61%	15.25% to < 18.02%	11.44% to < 13.52%	29.16% to < 34.46%	36.83% to < 43.52%
1.2	≥ 21.22%	≥ 17.61%	≥ 18.02%	≥ 13.52%	≥ 34.46%	≥ 43.52%

Sub-Category 2B: Prevalence of participation and achievement in Grade 6 EQAO assessments by students with special education needs, including gifted, who were exempt, below, or reached Level 1 or less (six factors).

2B – EQAO Achievement – Grade 6; 10.1% of MOV						
Weight	Males Reading (20% of 2B)	Females Reading (15% of 2B)	Males Writing (20% of 2B)	Females Writing (15% of 2B)	Males Math (15% of 2B)	Females Math (15% of 2B)
0.8	< 7.08%	< 5.69%	< 7.75%	< 5.5%	< 31.36%	< 35.76%
0.9	7.08% to < 9.11%	5.69% to < 7.32%	7.75% to < 9.96%	5.5% to < 7.07%	31.36% to < 40.31%	35.76% to < 45.97%
1	9.11% to < 11.13%	7.32% to < 8.95%	9.96% to < 12.18%	7.07% to < 8.64%	40.31% to < 49.27%	45.97% to < 56.19%
1.1	11.13% to < 13.16%	8.95% to < 10.57%	12.18% to < 14.39%	8.64% to < 10.22%	49.27% to < 58.23%	56.19% to < 66.4%
1.2	≥ 13.16%	≥ 10.57%	≥ 14.39%	≥ 10.22%	≥ 58.23%	≥ 66.4%

Sub-Category 2C: Prevalence of students with special education needs, including gifted, who required 3 or more accommodations (e.g. extra time, coloured paper, SEA equipment use, etc.) for EQAO Grade 3 and Grade 6 assessments (two factors).

2C – EQAO accommodations; 9.2% of MOV		
Weight	Grade 3 (50% of 2C)	Grade 6 (50% of 2C)
0.8	< 18.94%	< 16.22%
0.9	18.94% to < 24.35%	16.22% to < 20.85%
1	24.35% to < 29.76%	20.85% to < 25.48%
1.1	29.76% to < 35.17%	25.48% to < 30.12%
1.2	≥ 35.17%	≥ 30.12%

Category 3: Credit accumulation and participation in locally developed and alternative non-credit courses (K-Courses) by students with special education needs (secondary enrolment counts only).

Sub-Category 3A: Prevalence of Grade 9 and 10 credit accumulation for students with special education needs. Prevalence for Grade 9 is that of those who earned five or less credits; and prevalence for Grade 10 is that of those who earned 13 or fewer credits (two factors).

3A – Credit accumulation; 12.0% of MOV		
Weight	Earned 5 or less credits in Grade 9 (40% of 3A)	Earned 13 or less credits in Grade 10 (60% of 3A)
0.8	< 10.36%	< 14.35%
0.9	10.36% to < 13.32%	14.35% to < 18.46%
1	13.32% to < 16.28%	18.46% to < 22.56%
1.1	16.28% to < 19.24%	22.56% to < 26.66%
1.2	≥ 19.24%	≥ 26.66%

Sub-Category 3B: Prevalence of Grade 9 and Grade 10 students with special education needs enrolled in locally developed courses (two factors).

3B – Enrolled in LD Courses; 1.3% of MOV		
Weight	Enrolled in LD Courses Grade 9 (40% of 3B)	Enrolled in LD Courses Grade 10 (60% of 3B)
0.8	< 15.51%	< 15.32%
0.9	15.51% to < 19.94%	15.32% to < 19.70%
1	19.94% to < 24.37%	19.70% to < 24.08%
1.1	24.37% to < 28.8%	24.08% to < 28.45%
1.2	≥ 28.8%	≥ 28.45%

Sub-Category 3C: Prevalence of Grade 9 and Grade 10 students with special education needs enrolled in alternative non-credit courses (K-courses) (two factors).

3C – Enrolled in alternative non-credit courses (K Courses); 1.5% of MOV		
Weight	Enrolled in K-Courses Grade 9 (40% of 3C)	Enrolled in K-Courses Grade 10 (60% of 3C)
0.8	< 4.54%	< 4.19%
0.9	4.54% to < 5.84%	4.19% to < 5.38%
1	5.84% to < 7.13%	5.38% to < 6.58%
1.1	7.13% to < 8.43%	6.58% to < 7.78%
1.2	≥ 8.43%	≥ 7.78%

MOV Categories 4 to 7

Categories 4 to 7 address each school board's ability to respond to its population of students with special education needs. This is done by accounting for other external factors that affect the school board's ability to meet these needs. These four categories are as follows:

- Remote and Rural Allocation Adjustment (*category 4*)
- Indigenous Education Grant Adjustment (*category 5*)
- French-language School Board Adjustment (*category 6*)
- Northern Adjustment (*category 7*)

Category 4: Remote and Rural Allocation Adjustment

The MOV's Remote and Rural Allocation Adjustment provides school boards with funding based on three sub-categories/factors that align with components of the Remote and Rural Allocation of the Geographic Circumstances Grant. These three sub-categories are below:

- Sub-Category 4A: School Board Enrolment (one factor)
- Sub-Category 4B: Distance/Urban Factor/French-Language Equivalence (one factor)
- Sub-Category 4C: School Dispersion (one factor)

Category 5: Indigenous Education Grant Adjustment

Each school board receives a percentage of its Indigenous Education Grant's PPA Allocation. This category complements the ministry's effort to better reflect each school board's ability to respond to its population of students with special education needs. This is done by accounting for other external factors that affect the school board's ability to meet these needs (one factor).

Category 6: French-Language School Board Adjustment

This category recognizes that school boards operating in a minority language context have unique challenges supporting students with special education needs, while also recognizing board size for all French-language school boards. There are two factors in this category.

- Sub-Category 6A: Base amount of \$468,831.52 per school board in a minority language context (one factor)
- Sub-Category 6B: School Board Enrolment (one factor)

Category 7: Northern Adjustment

The new Northern Adjustment category, previously funded through PPF, supports a regional collaboration model that serves all northern school boards and school authorities through three regional cooperatives.

The three Northern Adjustment Cooperatives include:

- North West Cooperative: \$1.6 million allocated to one English-language cooperative representing eight coterminous school boards geographically located in Northwest Ontario. The eight school boards that benefit from the services established by this cooperative are the following:
 - Keewatin-Patricia DSB

- Kenora Catholic DSB
 - Lakehead DSB
 - Northwest Catholic DSB
 - Rainy River DSB
 - Superior North Catholic DSB
 - Superior-Greenstone DSB
 - Thunder Bay Catholic DSB
- North East Cooperative: \$2.9 million allocated to one English-language cooperative representing eight district school boards and three school authorities geographically located in Northeast Ontario. The 11 members that benefit from the services established by this cooperative are the following:
 - Algoma DSB
 - DSB Ontario North East
 - Huron-Superior Catholic DSB
 - Near North DSB
 - Nipissing-Parry Sound Catholic DSB
 - Northeastern Catholic DSB
 - Rainbow DSB
 - Sudbury Catholic DSB
 - James Bay Lowlands Secondary DS Area Board
 - Moose Factory Island DS Area Board
 - Moosonee DS Area Board
- Northern French-language Cooperative: \$2.5 million allocated to one French-language Cooperative representing the six coterminous northern French-language school boards. The six district school boards that benefit from the services established by this cooperative are the following:
 - CSP du Grand Nord de l'Ontario
 - CSP du Nord-Est de l'Ontario
 - CSCD des Grandes Rivières
 - CSDC Franco-Nord
 - CSDC des Aurores Boréales
 - CSDC du Nouvel-Ontario

The cooperatives determine local special education priorities, to deliver joint, innovative and cost-effective special education programs and services that address the challenges associated with providing programs and services to students with special education needs in Northern Ontario. This funding will be allocated to the three- cooperative lead

boards to administer on behalf of all school boards and school authorities within the cooperatives:

- District School Board Ontario North East for the Northeast cooperative
- Thunder Bay Catholic District School Board for the Northwest cooperative
- Conseil scolaire public du Grand Nord de l'Ontario for the French cooperative

Funding provided through the Northern Adjustment category of the MOV may only be used for its purpose – regionally determined special education priorities that are addressed through joint, innovative and cost-effective special education programs and services. Any unspent funding must be reported in a deferred revenue account to be used for Northern Adjustment initiatives in future years. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

Special Education Statistical Prediction Model (SESPM)

The SESPM is a logistic regression model that draws from the latest available Ontario Ministry of Education anonymized student data, 2017–18 OnSIS data (most recent available), merged with census indicators from the 2006 Statistics Canada Census, to estimate the proportion of students predicted to receive special education programs and services in each of Ontario's district school boards.¹

The prediction value for each school board reflects the relationship between the actual per cent of students reported to be receiving special education programs and/or services in the school board and the average level of socio-economic status of all students enrolled in the school board.

The following demographic factors were used:

- Occupational structure
- Median income
- Parent level of education
- Per cent families below Statistics Canada's low-income cut-off occupational structure
- Per cent unemployed

¹ The SESPM regression model was originally developed in 2009 by Dr. J. Douglas Willms from the University of New Brunswick's Canadian Research Institute for Social Policy.

- Per cent Aboriginal families
- Per cent recent immigrants
- Per cent moved in previous year
- Metropolitan influence zone

The likelihood that a student will receive special education programs and/or services is estimated with a logistic regression model, which models the probability of a student being identified as receiving special education programs and/or services (e.g., $Y_1 = 1$ if reported; $Y_1 = 0$ if not reported) as a function of a set of n covariates or predictors.

The analysis is informed by the predictive power of 14 separate logistic regression models, including one for each of the 12 definitions within the ministry's categories of exceptionalities¹, one for students 'non-identified with an Individual Education Plan (IEP),' and one for students 'non-identified without an IEP.'

For each school board, the prediction formulae for these 14 models were used to predict the proportion of students who could be expected to receive special education programs and/or services in each category, given the demographic characteristics of all the students served by the school board, and then summed to achieve an estimate of the total predicted proportion of students who could be expected to receive special education programs and/or services.

The functional form of the model is as follows:

$$\text{Probability} \left(\begin{array}{l} Y_1 = 1, \text{ given a student's} \\ \text{set of background} \\ \text{characteristics} \end{array} \right) = \frac{1}{[1 + \exp^{-(\beta_0 + \beta_1 X_1 + \beta_2 X_2 + \dots + \beta_\eta X_\eta)}]}$$

¹ There are five categories and twelve definitions of exceptionalities as follows:
 BEHAVIOUR – Behaviour
 INTELLECTUAL – Giftedness, Mild Intellectual Disability, Developmental Disability
 COMMUNICATION – Autism, Deaf and Hard-of-Hearing, Language Impairment, Speech Impairment, Learning Disability
 PHYSICAL – Physical Disability, Blind and Low Vision
 MULTIPLE – Multiple Exceptionalities

where Y_1 denotes whether or not a student was reported as receiving special education programs and/or services; and $x_1 \dots x_n$ are the student's grade, gender and 2006 Census-derived demographic characteristics.

The regression coefficients, $\beta_0, \beta_1, \dots \beta_n$ are estimated from the anonymized data for all Ontario students in 2017–18. With these estimates, the model estimates the probability that a student with a particular set of background characteristics would receive special education programs and/or services.

Therefore, in a school board where each student's age, grade, and census-derived demographic characteristics are known, the prediction model can be used to estimate the probability that each student would receive special education programs and/or services. The sum of these probabilities for each of the students provides an estimate of the total predicted proportion of students that are likely to receive special education programs and/or services in that school board.

The school board-specific prediction is created by adding the prediction calculated for all its students based on the demographic characteristics of each student's postal code. The board-specific prediction is multiplied by its ADE to determine the board-specific number of students predicted to receive special education programs and services. Each board's allocation of the total SESPM funding available is determined by its ratio of board-specific number of students predicted to receive special education programs and services divided by the total provincial number of students predicted to receive special education programs and services.

Base Amount for Collaboration and Integration

The Base Amount for Collaboration and Integration provides every school board a minimum level of base funding of \$468,831.52. Its purpose is to enable school boards to explore collaborative and integrated approaches to serving students with special education needs.

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 Autism Spectrum Disorder, and other needs such as mental health. The Multi-Disciplinary Supports Amount includes the following two components:

- Multi-Disciplinary Team Component
- Other Staffing Resources Component

Multi-Disciplinary Team Component

Funding is provided for a multi-disciplinary team for all school boards (up to four additional full-time equivalents (FTEs) per school board), to help build school 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.

School boards generate funding for the multi-disciplinary team component based on the number of multi-disciplinary team members employed, up to a maximum of four. Each multi-disciplinary team member generates \$101,275.86 for the school board.

The Multi-Disciplinary Team members should reflect local need, and could include any combination of a psychologist, behavioural specialist, speech-language pathologist, registered social worker, or a person in a position that requires similar qualifications.

Further details regarding financial reporting on the Multi-Disciplinary Team Component can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

Other Staffing Resources Component

Funding is provided for other staffing resources to support students with special education needs. School boards have flexibility to use this funding for special education staffing that will address their local needs.

The other staffing resources amount will be allocated to school boards as per the DSENA Table of the 2020–21 GSN regulation.

The DSENA Allocation is projected to be \$1.17 billion for 2020–21.

Special Equipment Amount (SEA) Allocation

The SEA provides funding to school boards to assist with the costs of equipment essential to support students with special education needs.

The 2020–21 SEA Allocation is made up of the following two components:

- SEA Per-Pupil Amount
- SEA Claims-Based Amount

SEA Per-Pupil Amount

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

Base amount \$10,000 + (\$36.101 × ADE)

In 2020–21, 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 school 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 school board for all SEA equipment, including SEA equipment funded through the SEA claims-based process, as described in the *Special Education Funding Guidelines: Special Equipment Amount (SEA), 2020–21, Spring 2020*.

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 must be reported as SEA Per-Pupil Amount deferred revenue. Further details regarding enveloping and financial reporting of SEA Per-Pupil Amount funding can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

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), 2020–21, Spring 2020*.

School boards are expected to have an internal process that allocates SEA funding, as well as a school board internal contribution to support student special equipment needs in an equitable and timely fashion.

Portability requirements for equipment purchased with the SEA funding are outlined in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation and described in the *Special Education Funding Guidelines: Special Equipment Amount (SEA), 2020–21, Spring 2020*.

Each school board's Special Equipment Amount Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

The SEA Allocation is projected to be \$129.3 million in 2020–21.

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 2020–21, the maximum SIP funding amount per eligible claim will be \$28,235.

Eligibility criteria for SIP are outlined in the *Special Education Funding Guidelines: Special Incidence Portion (SIP), 2020–21, Spring 2020*. SIP claims are submitted to the Ministry of Education regional offices for approval.

The SIP Allocation is projected to be \$133.9 million in 2020–21.

Education and Community Partnership Program (ECPP) Allocation (previously Care, Treatment, Custody and Correctional Amount (CTCC Amount))

The Care, Treatment, Custody and Correctional (CTCC) program amount has been renamed the Education and Community Partnership Program (ECPP) Allocation, to better reflect the programs supported by the funding. These programs are partnerships between school boards and government-approved facilities and may include a range of program types that support students who cannot attend regular school due to their primary need for treatment or while in custody.

The ECPP Allocation provides funding to school boards for education programs for school-aged children and youth in care, in treatment centres or who are in youth justice facilities. These facilities include hospitals, children's mental health centres, detention centres, community group homes, and social services agencies. The provision of education in these facilities is subject to a formal agreement such as a Memorandum of Understanding, 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 Education and Community Partnership*

Program (ECPP) facilities 2020–21 (formerly Care and/or Treatment, Custody and Correctional (CTCC) programs), which provides direction to school 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 ECPP 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.

For the 2020–21 school year, additional transportation funding for children and youth who are in care of a children’s aid society and in an ECPP is available to provincially funded district school boards, through an application-based PPF transfer payment.

The ECPP Allocation is projected to be \$112.1 million in 2020–21.

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 2020–21 BEA allocation is made up of the following two components:

- ABA Expertise Professionals Amount – \$25.0 million
- ABA Training Amount – \$6.1 million

ABA Expertise Professionals Amount

The ABA Expertise Professionals Amount provides funding for school boards to hire board-level ABA expertise professionals. School boards are encouraged, where possible, to hire individuals with BCBA certification, individuals working towards BCBA certification or individuals with equivalent qualifications. The use of ABA instructional approaches has proven to be effective for students with Autism Spectrum Disorder and other students with special education needs. ABA expertise professionals support principals, teachers, educators and other school staff by providing and coordinating ABA coaching, training and resources; and facilitating school boards’ collaboration with

community service providers, parents and schools and supporting the *Connections for Students* model and other student transitions.

Funding is allocated based on the following formula:

$$\$179,940 \text{ per school board} + (\$5.93 \times \text{ADE})$$

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 the following:

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

Funding is allocated based on the following formula:

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

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. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

The BEA Allocation is projected to be \$31.1 million in 2020–21.

Language Grant

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

The Language Grant has the following five allocations:

- English as a Second Language/English Literacy Development (ESL/ELD) Allocation – \$396.8 million
- French as a Second Language (FSL) Allocation – \$290.4 million
- French as a First Language (FFL) Allocation – \$91.4 million
- Programme d'appui aux nouveaux arrivants (PANA) Allocation – \$11.3 million
- Actualisation linguistique en français (ALF) Allocation – \$128.5 million

The Language Grant uses proxy measures in some of its allocations to determine individual school boards' relative share of funding. The calculations are not intended to count every student who requires support or to determine individual needs for these programs. School boards determine how to use this funding and to provide language services and supports accordingly.

The Language Grant is projected to be \$918.4 million in 2020–21.

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

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 students may require extra help to develop proficiency in their language of instruction because it may not be their first language. The ESL/ELD Allocation provides English-language school boards with additional resources to meet the needs of these students. ESL/ELD funding is based on the sum of the Recent Immigrant and Diversity in English-Language Learners components.

Recent Immigrant Component

The Recent Immigrant Component is projected to be \$352.9 million in 2020–21. The allocation is the sum of the weighted numbers of eligible pupils for each year multiplied by \$4,154.00.

Over four years, an eligible pupil is estimated to generate funding in excess of \$10,000 through the Recent Immigrant Component. Recent immigrant pupils are deemed eligible to generate this funding if they meet one of the following two criteria:

- they were born in countries in which English is not the first language of a majority of the population
- they were born in countries in which a majority of the population speak a variety of English that is sufficiently different from the English used in Ontario English-language school boards

Recent immigrants born in the following countries are not eligible for this funding: Canada, United Kingdom, Ireland, United States, Australia, and New Zealand.

The two variables used in calculating this funding are as follows:

- the number of eligible pupils who entered Canada in each year since September 2016
- a weighting factor for each of the four years

Weighting Factors

Year	Start Date	End Date	Weighting Factor
1	September 1, 2019	October 31, 2020	1
2	September 1, 2018	August 31, 2019	0.85
3	September 1, 2017	August 31, 2018	0.5
4	September 1, 2016	August 31, 2017	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 who were born in a country other than Canada, United Kingdom, Ireland, 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.

Diversity in English-Language Learners (DELL) Component

The DELL component uses a proxy to provide funding to support the additional costs of programs and services for English-language learners. This funding is intended to support students not covered by the Recent Immigrant component.

For each school board, the estimated ADE of students for whom the language most often spoken at home is neither English nor French was determined using 2017–18 ADE and 2016 Census data on the percentage of children whose language most often spoken at home is neither English nor French mapped to school boards.

Each school board's share of the total DELL component is based on their share of the estimated ADE described above.

Each school board's allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

The ESL/ELD Allocation is projected to be \$396.8 million in 2020–21.

French as a Second Language (FSL) Allocation

FSL funding, available only to English-language school 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 school 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.

Funding is determined as per the table below.

Program	Average daily length of program	Allocation per pupil enrolled in program
Core (Grades 4 to 8)	20 – 59 minutes	\$307.92
Extended (Grades 4 to 8)	60 – 149 minutes	\$350.80
Immersion (JK/SK, Grades 1 to 8)	150 minutes or more	\$392.45

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	\$79.31	\$130.47
11 and 12	\$104.89	\$203.41

The FSL allocation is projected to be \$290.4 million in 2020–21.

French as a First Language (FFL) Allocation

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

The funding benchmark is \$770.89 per elementary pupil of the school board enrolled as of October 31, 2020. The benchmark per secondary day-school ADE pupil is \$883.95.

Start-up funding for new French-language elementary schools in French is provided at the rate of \$19,140.96 for each new elementary school established by a school board in 2020–21.

The FFL Allocation is projected to be \$91.4 million in 2020–21.

Programme d'appui aux nouveaux arrivants (PANA) Allocation

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 students may require extra help to develop proficiency in their language of instruction because it may not be their first language. The PANA Allocation provides French-language school boards with additional resources to meet the needs of these students. PANA funding is the sum of the weighted numbers of eligible pupils for each year multiplied by \$4,154.00.

Over four years, an eligible pupil is estimated to generate funding in excess of \$10,000 through PANA. PANA 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 French-language schools through the school board's admission committee.

Recent immigrant pupils are deemed eligible to generate PANA funding if they meet one of the following two criteria

- they were born in countries in which neither French nor English is the first language of a majority of the population
- 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 in Ontario French-language school boards

Recent immigrants born in the following countries are not eligible for this funding: France, Guadeloupe, Martinique, French Guiana, Réunion Island, Saint Pierre and Miquelon, French Polynesia, New Caledonia, French Southern and Antarctic Lands, Saint Barthélemy, Canada, United Kingdom, Ireland, United States, Australia, and New Zealand.

The two variables used in calculating this funding are as follows:

- the number of eligible pupils who entered Canada in each year since September 2016
- a weighting factor for each of the four years

Weighting Factors

Year	Start Date	End Date	Weighting Factor
1	September 1, 2019	October 31, 2020	1
2	September 1, 2018	August 31, 2019	0.85
3	September 1, 2017	August 31, 2018	0.5
4	September 1, 2016	August 31, 2017	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 and who were born in a country other than France,

¹ Section 23 refers to linguistic and education rights.

Guadeloupe, Martinique, French Guiana, Réunion Island, Saint Pierre and Miquelon, French Polynesia, New Caledonia, French Southern and Antarctic Lands, Saint Barthélemy, Canada, United Kingdom, Ireland, United States, Australia, and New Zealand. 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 \$11.3 million in 2020–21.

Actualisation linguistique en français (ALF) Allocation

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

Per-Pupil Component

The per-pupil component is calculated by applying the Broader Community Factor (BCF) to a school board's enrolment. This factor is intended to be a proxy measure of a school board's French cultural environment.

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

The BCF is calculated as follows:

The minimum BCF is set at 75, and it increases on a sliding scale to a maximum of 100. The BCF is inversely related to the percentage of school-age youth with at least one parent with French as their "First Official Language Spoken," as per 2011 Statistics Canada Census data.

The BCF based on the 2011 Census of each school board is listed in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

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

Elementary Per-Pupil Allocation:

$$\text{Elementary ADE} \times \text{BCF} \times \$943.20$$

Secondary Per-Pupil Allocation:

$$\text{Secondary ADE} \times \text{BCF} \times \$411.72$$

School Component

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

Elementary School Amount:

$$\text{Total number of elementary schools} \times \$49,344.71$$

Secondary / Combined School Amount:

$$\text{Total number of secondary/combined schools} \times \$92,569.42$$

Secondary/Combined School Size Amount:

Number of Students	2019–20 Total Per Secondary/Combined School
0 < ADE < 100	\$86,449.42
100 ≤ ADE < 200	\$129,674.13
200 ≤ ADE < 300	\$172,898.84
300 ≤ ADE < 400	\$216,123.55
ADE ≥ 400	\$259,348.26

Board Component

The board component for each school board for 2020–21 is \$314,522.79.

The ALF Allocation is projected to be \$128.5 million in 2020–21.

Indigenous Education Grant

The Indigenous Education Grant provides funding for programs and initiatives to support the academic success and well-being of Indigenous students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions.

The Indigenous Education Grant has four allocations:

- Indigenous Languages Allocation – \$12.6 million
- First Nations, Métis, and Inuit Studies Allocation – \$48.6 million
- Per-Pupil Amount (PPA) Allocation – \$22.5 million
- Board Action Plans (BAP) Allocation – \$5.8 million

To allow school boards to offer these programs despite limited enrolment, the funding benchmarks for First Nations, Métis, and Inuit Studies and Indigenous Languages are based on an average class size of 12 students.

The total Indigenous Education Grant is projected to be \$89.4 million in 2020–21.

New in 2020–21

Indigenous Studies Allocations Name Change

The Indigenous Studies Allocation is being renamed the First Nations, Métis, and Inuit Studies Allocation to align with the 2019 release of the First Nations, Métis, and Inuit Studies curriculum for Grades 9 to 12. The curriculum consists of ten secondary courses. These elective courses will provide students with up-to-date learning about First Nations, Métis, and Inuit perspectives, cultures, contributions and contemporary realities in areas such as art, literature, law, humanities, politics and history.

Indigenous Languages Allocation

The Indigenous Languages Allocation supports elementary and secondary Indigenous Languages programs from Junior Kindergarten to Grade 12.

Indigenous Languages funding is based on the number of pupils enrolled and the average daily length of the program as follows:

Indigenous Languages – Elementary

Minimum length of program / Grades	Staff per 12 elementary students	Allocation per pupil enrolled in the program
20 minutes per day (Grades 1 to 3)	0.20	\$1,440.82
40 minutes per day (Grades 4 to 8)	0.30	\$2,161.24

Indigenous Languages – Secondary

Grades	Staff per 12 secondary students	Allocation per-pupil credit
9 to 12	0.167	\$1,200.69

For secondary schools only, school boards are required to deliver courses within the Native Languages curriculum if a minimum of 9 secondary pupils of the board enroll in the course. Combined with funding through the Pupil Foundation Grant, funding for secondary schools through this allocation supports the cost of a teacher when 9 secondary pupils of the board are enrolled in the course.

The Indigenous Languages Allocation is projected to be \$12.6 million in 2020–21.

First Nations, Métis, and Inuit Studies Allocation (previously Indigenous Studies Allocation)

Funding through the First Nations, Métis, and Inuit Studies Allocation supports secondary First Nations, Métis, and Inuit Studies courses¹.

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

Grades	Staff per 12 secondary students	Allocation per-pupil credit
9 to 12	0.167	\$1,200.69

¹ Refer to the Common Course Codes document on the Ministry of Education website for course listings.

School boards are required to deliver First Nations, Métis and Inuit Studies courses within the First Nations, Métis, and Inuit Studies curriculum if a minimum of 9 secondary pupils of the board enroll in the course. Combined with funding through the Pupil Foundation Grant, funding through this allocation supports the cost of a teacher when 9 secondary pupils of the board are enrolled in the course.

The First Nations, Métis, and Inuit Studies Allocation is projected to be \$48.6 million in 2020–21.

Per-Pupil Amount (PPA) Allocation

The PPA Allocation is enveloped funding for programs and initiatives aimed at supporting the academic success and well-being of Indigenous students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions.

The PPA Allocation is calculated as follows:

Step 1: Calculate a per-pupil amount based on 2011 NHS data	$ADE \times \text{estimated percentage of enrolment that is Indigenous} \times \text{weighting factor} \times \193.39
Step 2: Calculate base amount of funding	Max (\$167,401.71 ¹ , per-pupil amount based on Step 1)
Step 3: Subtract funding for Program Leadership Grant ²	\$83,700.86 ³

1 Reflects 1.0 SO salary and benefits benchmark for 2020–21. Additional funding is provided through the Executive Compensation Allocation for 2017–18 Increases.

2 This funding is provided through the Program Leadership Grant.

3 Reflects 0.5 supervisory officer salary and benefits benchmark for 2020–21.

Estimating the Percentage of Enrolment that is Indigenous in a School Board

The following describes how the ministry estimates the percentage of a population that is Indigenous in a school board:

- The percentage of child-aged population that is Indigenous is derived from 2011 NHS data at a Census Sub-Division (CSD) level
- The enrolment of a CSD is calculated by taking the sum of enrolments of all facilities of the school board operating within the CSD
- The percentage for the school board is derived by taking the weighted average (using the CSD share of school board enrolment over all the enrolment in CSDs in which the school board operates) of the CSD level percentages

The estimated percentage of population that is Indigenous for each school board is listed in the *Grants for Student Needs – Legislative Grants for the 2020–21 School Board Fiscal Year* regulation.

Weighting Factor

A weighting factor is applied to direct more funding to school 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
between 7.5% and 14.99%	2
15% or more	3

Note: As shown in step 3 in the calculation above, school boards generate \$83,700.86 through the Program Leadership Grant (PLG) to support funding for the Indigenous Education Lead position (i.e. funding equivalent to half of the supervisory officer salary and benefits benchmark). School boards may choose to allocate up to an additional 0.5 of the supervisory officer salary and benefits benchmark from the PPA to support this position within the PLG. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

The PPA Allocation is projected to be \$22.5 million in 2020–21.

Board Action Plans (BAP) Allocation

The BAP Allocation funds the implementation of programs and initiatives that support the academic success and well-being of Indigenous students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions.

The BAP allocation is enveloped to ensure that funds are directed to support Indigenous learning. This requirement complements the *Board Action Plan on Indigenous Education* reporting already in place. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

The BAP Allocation is calculated as the sum of the following components:

- Total Enrolment Component
- Indigenous Student Per-Pupil Amount Component
- Indigenous Student % of Enrolment Component

Component	% of Allocation	Description
Total Enrolment	55%	Based on school board's total student headcount, by range
Indigenous Student Per-Pupil Amount	25%	Based on school board's voluntary, confidential Indigenous student self-ID data
Indigenous Student % of Enrolment	20%	Based on school board's voluntary, confidential Indigenous student self-ID data as a percentage of school 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 school board's allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

The BAP Allocation is projected to be \$5.8 million in 2020–21.

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 school boards, including school board size and school dispersion.

The Geographic Circumstances Grant consists of four allocations:

- Remote and Rural Allocation – \$119.5 million
- Supported Schools Allocation – \$71.9 million
- Rural and Northern Education Fund Allocation – \$21.5 million
- Additional Software Licensing Top-Up Allocation – \$1.4 million

The total Geographic Circumstances Grant is projected to be \$214.3 million in 2020–21.

New in 2020–21

Adjustments to Reflect Class Size Change

The Supported Schools Allocation has been updated to reflect the changes in the Pupil Foundation Grant related to secondary class size in 2020–21.

Transfer of Additional Educational Software Licensing Top-up Allocation into the GSN

In addition to the per-pupil amount available in the Pupil Foundation Grant, a top-up allocation is provided to ensure every school board receives a minimum of \$30,000 to purchase educational software. This funding is being transitioned to the GSN as existing ministry software licenses expire to provide school boards with flexibility to better address local needs.

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 school boards that are distant from major urban centres, and for school boards with schools that are distant from one another.

The allocation is calculated 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 may have higher per-pupil costs for goods and services. School board funding is calculated by multiplying the per-pupil amount based on day-school ADE, shown in the table below, by the day-school ADE of the school board.

Enrolment	Per-Pupil Amount
$0 < \text{ADE} < 4,000$	$\$330.23 - (\text{Day-School ADE} \times \$0.01793)$
$4,000 < \text{ADE} < 8,000$	$\$258.51 - ([\text{Day-School ADE} - 4,000] \times \$0.020600)$
$\text{ADE} \geq 8,000$ or more	$\$176.12 - ([\text{Day-School ADE} - 8,000] \times \$0.02202)^*$

*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 school 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 school board's urban factor is based on municipal organizations and population data from the 2011 Census. The process used to calculate the urban factor is described below.

Urban Factor Calculation

1. For each school facility in the school 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	$1 - [(population - 25,000)/175,000]$
200,000 or more	0

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

Each school board's distance and urban factor are set out in the *Grants for Student Needs – Legislative Grants for the 2020–21 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	$\$1.12662 \times (\text{Distance} - 150)$
650 to < 1,150 kilometres	$\$563.31 + [\$0.15162 \times (\text{Distance} - 650)]$
1,150+ kilometres	\$639.12

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 \$184.02 per pupil multiplied by the total ADE.

School Dispersion

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

This dispersion distance is expressed by combining the following:

- the average distance between a board's schools, calculated based on the shortest unique road route linking all the schools in a board, weighted at 0.8
- the average road distance between the central school board office and each school of the board, based on the shortest unique road route linking the school board office with each school, weighted at 0.2

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

Dispersion Distances

Each school board's average school dispersion distances are set out in the *Grants for Student Needs – Legislative Grants for the 2020–21 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	\$5.92786 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 \$119.5 million in 2020–21.

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
- 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 2020–2021 School Board Fiscal Year* regulation.

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

- supported elementary and combined elementary/secondary schools with 50 or more elementary students generate funding for a minimum of 7.5 FTE elementary teachers
- supported elementary and combined elementary/secondary schools with at least 16 Junior Kindergarten or Senior Kindergarten students generate funding for a minimum of 1.0 FTE ECEs
- 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 funding for the following:

Elementary Teachers + Early Childhood Educators + Secondary Teachers

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:

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

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

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 need to be funded through the Supported Schools Allocation.

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

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

Funding for Early Childhood Educators (ECEs)

Funding for ECEs in elementary and combined elementary/secondary supported schools is based on the following:

- 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
- 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 ECE 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 school boards, the Secondary School Size Amount of the ALF Allocation), including a minimum 14 FTE teachers for secondary or combined supported schools with 50 or more secondary ADE.

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

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

Minimum Secondary Teacher FTE:

Greater of: 1 OR [Lesser of 14 or $(36/49 + 13/49 \times \text{Secondary ADE})$]

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

Pupil Foundation Grant Secondary Teacher FTE:

$0.05529 \times \text{Secondary ADE}$

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 \$71.9 million in 2020–21.

Rural and Northern Education Fund (RNEF) Allocation

The 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 school board.

School boards may use the funding for rural education based on local needs, such as the following examples:

- improving programming and support services in rural schools (e.g. French immersion, arts education and guidance counselling)
- continuing the operation of rural schools
- enhancing student transportation options such as late bus runs and mobile online learning through tablets or Wi-Fi

Funding allotted to the school 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, with modifications made by board motion. This list can be modified further 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 school board
- there are no other public services in the community (e.g. hospital, library)
- it is remote from other schools of the board and the school board has determined it to be an unreasonable distance to travel if the school were to close
- where the school board has determined that rural students make up a large portion of the student population of that school

School boards are required to publicly post details of RNEF expenditures as well as those schools in which RNEF funding was spent.

Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

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:

$$\begin{array}{l} \text{Number of rural students} \times \$120.47 \\ \times \\ [(\text{rural density factor} + \text{rural density ratio}) \div 2] \end{array}$$

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

Each school board's estimated number of rural students, rural density factor and rural density ratio for the RNEF Allocation are set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

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 school 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 based on the following:

- 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 school 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 – school 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

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

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

The RNEF Allocation is projected to be \$21.5 million in 2020–21.

Additional Software Licensing Top-Up Allocation

School boards may be eligible for top-up funding to supplement the additional per-pupil funding available in the Pupil Foundation Grant to purchase educational software.

School boards will generate a top-up allocation where the Additional Educational Software Licensing component in the Pupil Foundation Grant does not equal at least \$30,000.

Funding through this allocation is calculated as:

The greater of A or B, where:

(A) = \$30,000 minus the school board's Additional Educational Software Licensing component amount in the Pupil Foundation Grant

(B) = zero

The Additional Educational Software Licensing Top-up Allocation is projected to be \$1.4 million in 2020–21.

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 the following:

- Demographic Allocation – \$373.4 million
- Targeted Student Supports (TSS) Envelope – \$101.9 million
 - Literacy and Math Outside the School Day Allocation – \$18.1 million
 - Student Success, Grades 7 to 12 Allocation – \$51.2 million
 - Grade 7 and 8 Literacy and Numeracy and Student Success Teachers Allocation – \$24.1 million
 - Tutoring Allocation – \$8.5 million
- Experiential Learning (EL) Envelope – \$48.5 million
 - Specialist High Skills Major (SHSM) Allocation – \$18.7 million
 - Experiential Learning (EL) Allocation – \$12.0 million
 - Outdoor Education Allocation – \$17.7 million

The LOG is projected to be \$523.8 million in 2020–21.

New in 2020–21

Re-alignment of Student Achievement Envelope Allocations

Adjustments have been made to the previous Student Achievement Envelope to better align funding to the intended purpose of the LOG. For 2020–21, these adjustments include:

- Realigning the previous Student Achievement Envelope into two distinct collective envelopes to improve clarity regarding the purpose of the funds while maintaining flexibility within the envelopes:
 - The new TSS Envelope, which is made up of the Literacy and Math Outside the School Day Allocation; Student Success, Grades 7 to 12 Allocation; the Grade 7 and 8 Literacy and Numeracy and Student Success Teachers Allocation; and the Tutoring Allocation.
 - The EL Envelope, which is made up of the SHSM Allocation; a new EL Allocation; and the Outdoor Education Allocation.

School boards must use the allocations only for those programs within each envelope, and must report any unspent funding as deferred revenue for future spending in these

programs (i.e. funds in the TSS Envelope must be spent on the four programs in the TSS Envelope, and funds in the EL Envelope must be spent on the three programs in the EL Envelope). Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

Transfer of Experiential Learning into the GSN

In recognition of the importance of early and ongoing integration of experiential learning as a foundational tool that keeps students engaged in their learning, funding for Experiential Learning, which was previously funded through the PPF, is being transferred into the GSN starting in 2020–21 and will use the same funding methodology.

Moving the Library Staff Allocation

The Library Staff Allocation has been moved from the LOG into the School Foundation Grant.

Moving the School Authorities Amalgamation Allocation

The School Authorities Amalgamation Adjustment has been moved from the LOG into the School Board Administration and Governance Grant.

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 school 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. School boards have considerable latitude in determining the type of program and support that they provide with this funding.

Funding for the Demographic Allocation provides a greater share of funding to school 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 Statistics Canada 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 ¹) 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 Statistics Canada 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 school board's allocation for the Demographic Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

¹ After-tax low-income cut-off.

The Demographic Allocation is projected to be \$373.4 million in 2020–21.

Targeted Student Supports (TSS) Envelope

The TSS Envelope includes the following four allocations:

- 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
- Tutoring Allocation

School boards must use the allocations above only for these programs and must report any unspent funding as deferred revenue for future spending in these programs. There is flexibility in how school boards may use some of the individual allocations within the TSS Envelope, as long as the funds in total are spent on the four programs in the envelope. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

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.

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. 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 \$6,941 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

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).

Programs Grant at the rate for Adult Day, High-Credit Secondary Day, and Continuing Education, which is \$3,561 per ADE.

Programs funded through this allocation may be provided during the summer and during the school year outside the regular school day only for the following non-credit classes:

- 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 day school
- 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

Principal recommendations may be based on evidence from sources such as conversations with students' teachers, EQAO data, attendance data, report card marks, etc., and must be recorded for audit purposes.

In addition, transportation for pupils enrolled in summer school literacy and math programs is provided as follows:

$$\begin{aligned} & [(2020-21 \text{ Transportation Grant for the board} - \\ & \text{Provincial Schools Transportation funding for the board}) \div \\ & \text{ADE of pupils of the board}] \times \\ & \text{ADE of Grades 7 to 12 summer literacy and math programs} \times 3 \end{aligned}$$

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 \$18.1 million in 2020-21.

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 reach 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	58% (\$29.5 million)	based on enrolment in Grades 4 to 12	Grades 4 to 8 ADE × \$13.08 + Grades 9 to 12 ADE × \$32.75
(B)	Demographic	26% (\$13.2 million)	based on the school board's share of the Demographic Allocation of LOG	Student Success / Experiential Learning Demographic Factor ² specified for the school board × \$13,155,701
(C)	Dispersion	12% (\$6.1 million)	using the same factors that are used in the Remote and Rural Allocation ³	(Grades 4 to 8 ADE × 0.25 + Grades 9 to 12 ADE × 0.68) × Dispersion Distance
(D)	Transportation	5% (\$2.4 million)		[(2020–21 Student Transportation Grant) minus (2020–21 Provincial Schools Transportation Funding)] × 0.0023
Total Student Success = (A) + (B) + (C) + (D)				

¹ Percentages may not add due to rounding.

² Each school board's Student Success / Experiential Learning Demographic Factor is set out in the Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year regulation.

³ Each school board's Student Success Dispersion Distance is set out in the Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year regulation.

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

The purpose of the Grade 7 and 8 Student Success and Literacy and Numeracy Teachers Allocation is to support the costs of Grade 7 and 8 Student Success and literacy and numeracy teachers.

Student Success teachers track the progress of students who face barriers to consistent success, support school-wide efforts to improve outcomes for students who are not achieving consistent academic success, provide direct support/instruction to students in order to improve student achievement, retention, and transitions, and work with families and the community to support student success.

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

$$\begin{aligned} & \$27.66 \times \text{ADE (Grades 4 to 8)} \times \\ & (1 + \text{Average Elementary Qualifications \& Experience Factor}) \end{aligned}$$

The Grade 7 and 8 Student Success and Literacy and Numeracy Teachers Allocation is projected to be \$24.1 million in 2020–21.

Tutoring Allocation (previously Ontario Focused Intervention Partnership (OFIP) Allocation)

The Tutoring Allocation supports school boards in initiating and expanding before- and after-school, weekend, and summer tutoring programs that provide extra help to students who are not yet achieving the provincial standard in reading, writing, or mathematics.

School boards can work with schools to design and structure the tutoring programs to best fit their needs. The ministry encourages partnerships with existing community-based organizations that provide tutoring services for students.

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

The Tutoring Allocation is projected to be \$8.5 million in 2020–21.

Experiential Learning (EL) Envelope

The EL Envelope includes the following allocations in 2020–21:

- Specialist High Skills Major (SHSM) Allocation
- Experiential Learning Allocation
- Outdoor Education Allocation

School boards must use the allocations above only for these programs and must report any unspent funding as deferred revenue for future spending in these programs. There is flexibility in how school boards may use some of the individual allocations within the EL Envelope, as long as the funds in total are spent on the three programs in the envelope. Experiential learning can benefit all students by providing meaningful and engaging opportunities and supporting students' education and career/life planning. These programs can be particularly beneficial to students who may be at greater risk of poor academic achievement. Equity and inclusion are important aspects of program planning and implementation. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

Specialist High Skills Major (SHSM) Allocation

The [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 sectors such as agriculture, manufacturing, and health and wellness.

The SHSM amounts are set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.¹

The eligible expenditures for SHSM programs are outlined in the SHSM Spending Guidelines. SHSM funding is used to address implementation expenditures including the following:

- 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
- teacher professional development

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

The portion of SHSM funding flowing through the GSN is projected to be \$18.7 million in 2020–21. Further details regarding enveloping can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document. As in past years, additional reporting requirements outside of EFIS and OnSIS will be shared with SHSM board leads by the Student Achievement Division of the ministry.

Experiential Learning (EL) Allocation

The new EL Allocation, previously funded through the PPF, provides funding for staffing, supports and opportunities for students to participate in learning experiences connected to a community or economic sector, reflect on those experiences to derive meaning, and then apply their learning in various aspects of their lives, including education and career/life planning.

The Experiential Learning Allocation is the sum of the base amount and additional amount:

(1) Base amount of \$ 86,449.42

(2) Additional amount allocated as follows:

Item	Component	Amount ¹	Description	School Board Share Calculation
(A)	Enrolment	58% (\$3.3 million)	based on enrolment in Kindergarten to Grade 12	Total ADE × \$1.642971
(B)	Demographic	26% (\$1.5 million)	based on the school board's share of the Demographic Allocation of LOG	Student Success / Experiential Learning Demographic Factor ² specified for the school board × \$1,494,687.41

¹ Percentages may not add due to rounding.

² Each school board's Student Success / Experiential Learning Demographic Factor is set out in the Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year regulation.

Item	Component	Amount ¹	Description	School Board Share Calculation
(C)	Dispersion	12% (\$0.7 million)	using the same factors that are used in the Remote and Rural Allocation ¹	Total ADE × 0.032523 × Dispersion Distance
(D)	Transportation	5% (\$0.3 million)		[(2020–21 Student Transportation Grant) minus (2020–21 Provincial Schools Transportation Funding)] × 0.00026657
Total additional amount = (A) + (B) + (C) + (D)				

Further details regarding enveloping can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document. Additional reporting requirements outside of EFIS and details about how this funding may be used are outlined in the *Experiential Learning Guiding Principles* document and will be shared by the Student Achievement Division of the ministry.

The Experiential Learning Allocation is projected to be \$12.0 million in 2020–21.

Outdoor Education Allocation

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

The funding is based on the following calculation:

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

The Outdoor Education Allocation is projected to be \$17.7 million in 2020–21. More information on reporting requirements will be communicated by the Student Achievement Division of the ministry through a memo to Directors of Education.

¹ Each school board's Student Success Dispersion Distance is set out in the Grants for Student Needs – Legislative Grants for the -2020–2021 School Board Fiscal Year regulation.

Mental Health and Well-Being Grant

The new Mental Health and Well-Being Grant (formerly the Safe and Accepting Schools Supplement) provides funding for the government's commitments to frontline mental health workers in secondary schools to provide direct service, reduce wait times, improve access to critical services, and to strengthen positive school climates that support the continued learning and well-being of students who are suspended/expelled or at risk of being suspended/expelled. This grant also provides targeted funding for select secondary schools in priority urban neighbourhoods.

The Mental Health and Well-Being Grant comprises the following:

- Mental Health Workers Allocation – \$24.8 million
- Safe and Accepting Schools Allocation – \$40.9 million
- Urban and Priority High Schools Allocation – \$10.0 million

The Mental Health and Well-Being Grant is projected to be \$75.8 million in 2020–21.

New in 2020–21

Transfer of Mental Health Workers Funding into the GSN

The funding for Mental Health Workers in secondary schools that was previously provided through the PPF is being transferred into the GSN in 2020–21.

Mental Health Workers Allocation

The Mental Health Workers Allocation, previously funded through PPF, supports overall student mental health and ensures the best outcomes for students and their families.

This allocation has two components:

- Mental Health Workers Staffing Component
- Data and Information Collection Component

Mental Health Workers Staffing Component

The Mental Health Worker Staffing Component provides targeted funding for regulated mental health workers in secondary schools, whose roles include the following:

- provide direct services to students

- support school strategies for prevention, early identification and promotion of mental health
- support enhanced access through referrals to community mental health services for students in crisis

Regulated mental health professionals may include social workers, psychologists and psychotherapists.

The funding formula ensures that all school boards with a secondary school will have at least one mental health worker FTE, regardless of school board size and geography.

The Mental Health Workers Staffing Component for each school board is the sum of the FTE Base Component and FTE Top-Up Component, as below:

FTE Base Component:

$$1.54 \times \text{Professional/Para-professional benchmark of } \$75,019.52$$

FTE Top-Up Component:

$$\text{School Board's Secondary ADE} \times \text{Weighting Factor} \times \$28.09$$

where:

$$\text{Weighting factor}^1 = (684 \div \text{school board's average secondary school size}) \times \text{Scaling Factor}$$

$$\text{School board's average secondary school size} = \text{secondary ADE} \div (\text{number of secondary schools} + \text{number of combined schools})$$

School Board's Average Secondary School Size	Scaling Factor
Less than 200	0.5
200 to <400	0.6
400 to <600	0.7
600 to <800	0.8
800 to <1,000	0.9
1,000+	1.0

¹ The Weighting Factor is calculated based on a provincial average secondary school ADE (684 for 2020-21 based on projections).

Funding through the Mental Health Workers Staffing Component is enveloped, in that it may only be used to support secondary mental health workers. Any unspent funding must be reported as deferred revenue for mental health workers. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

Data and Information Collection Component

The Data and Information component is being provided to assist with the collection of relevant information so that school boards will be able to assess the implementation of the new mental health workers in their schools and make timely evidence-based adjustments.

The funding can be used for related costs, including but not limited to setting up data collection, analysis and/or reporting systems; administrative and/or research related to the collection and reporting of data; and new technology necessary to collect, store and report on the data and training in data collection and use, including privacy protection practices.

The Data and Information Collection Component is \$50,000 per school board with secondary schools.

The Mental Health Workers Allocation is projected to be \$24.8 million in 2020–21.

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 school boards receiving a minimum allocation of \$29,829 for professional support and \$59,656 for programs and support for suspended and expelled students.

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

The following socio-economic factors based on 2006 Census 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 child-aged population who are of Indigenous ancestry
- the percentage of school-aged children who immigrated to Canada between 2001 and 2006

Professional Staff Support Component

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 students at-risk of suspension/expulsion.

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

Item	Description	Calculation
A	Enrolment	Total ADE x \$3.90
B	Dispersion ¹	(Grades 4 to 8 enrolment × 0.093807) + (Grades 9 to 12 enrolment × 0.250158) × remote and rural dispersion factor
C	Demographic	Total ADE × weighted demographic per pupil ²
D	Total Component	max [\$29,829, (A + B + C)]

The Professional Staff Support Component is projected to be \$12.8 million in 2020–21.

Prevention and Program Support Component

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

1 Each school board's Remote and Rural Dispersion Factors is set out in the Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year regulation.

2 Each school board's weighted per-pupil amount for Professional Staff Support Component is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

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

Item	Description	Calculation
A	Enrolment	Total ADE × \$8.56
B	Dispersion ¹	(Grades 4 to 8 enrolment × 0.205355) + (Grades 9 to 12 enrolment × 0.547617) × remote and rural dispersion factor
C	Demographic	Total ADE × weighted demographic per pupil ²
D	Total Component	max [\$59,656, (A+ B+C)]

The Prevention and Program Support Component is projected to be \$28.1 million in 2020–21.

The Safe and Accepting Schools Allocation is the sum of the two components listed above and is projected to be \$40.9 million in 2020–21.

Urban and Priority High Schools Allocation

The ministry recognizes that students living 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. School 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 socio-emotional and academic supports, a safe environment, and opportunities aimed at increasing engagement, student well-being and academic achievement.

Through this initiative schools collaborate with communities to ensure that all students have the opportunities and support that they need to develop to their full potential.

1 Each school board's Remote and Rural Dispersion Factors is set out in the Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year regulation.

2 Each school board's weighted per-pupil amount for the Prevention and Program Component is set out in the Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year regulation.

Each school board's allocation for the Urban and Priority High Schools Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

The Urban and Priority High Schools Allocation is projected to be \$10.0 million in 2020–21.

Continuing Education and Other Programs Grant

The Continuing Education and Other Programs Grant contains multiple components to support a variety of pupils. This includes adult and high-credit day-school as well as continuing education, elementary international and Indigenous language programs, and Prior Learning Assessment and Recognition (PLAR) for mature students.

The Continuing Education and Other Programs Grant consists of the following:

- Adult Day School Allocation– \$14.1 million
- High-credit Day School Allocation – \$5.1 million
- Summer School Allocation– \$35.8 million
- Continuing Education Allocation – \$53.8 million
- Adult Day School/Continuing Education Supplement – \$22.7 million
- Prior Learning Assessment and Recognition (PLAR) Allocation – \$2.6 million
- International and Indigenous Languages, Elementary (IILE) Allocation– \$24.1 million
- International Student Recovery Amount – Reduction of \$22.0 million

The Continuing Education and Other Programs Grant is projected to be \$136.1 million in 2020–21.

Adult Day School Allocation

Pupils who are 21 years of age on or before December 31 of the current school year are adult students for the purposes of funding. Funding is \$3,561 per ADE for adults who are enrolled in regular day school courses, in accordance with the school board’s policy on admission of adult pupils.

Total funding for Adult Day School Allocation is projected to be \$14.1 million in 2020–21.

High-Credit Day School Allocation

High credits are the number of non-exempt credits above the 34-credit threshold being attempted by a non-exempt pupil. School boards will determine the proportion of total credits taken in the day school that are high-credits and apply that proportion to the total minutes of instruction in the pupil’s timetable. This calculation will allow for a distinction between regular minutes of instruction and high-credit minutes of instruction for each of

the October 31 and March 31 count dates. The minutes will then be used to calculate regular day school ADE and high-credit day school ADE. Funding is \$3,561 per high-credit day school ADE.

The following pupils and/or credits are exempt from the 34-credit threshold:

Pupils within Four Years

Pupils who are enrolled in their first four consecutive years of secondary school are exempt from the 34-credit threshold. One of the following two proxies is used to determine whether a pupil is exempt:

	Cohort Proxy	Age Proxy
Applies to:	Pupils whose first enrolment in a secondary school in an Ontario publicly funded school board or school authority	All other pupils
Exempt in 2020–21 if:	Started Grade 9 in 2017–18 or thereafter	Age as of December 31, 2020 is less than 18.

Note: Reach-ahead credits or specialized courses (e.g. music with the Royal Conservatory) do not indicate the beginning of secondary school for a pupil (i.e. the number of years would not start until the pupil enrolled in Grade 9).

Pupils with an Individual Education Plan (IEP)

Pupils who have an IEP are exempt from the 34-credit threshold.

ESL/ELD/ALF/PANA Courses

English as a Second Language (ESL) / English Literacy Development (ELD), Actualisation linguistique en français (ALF) and Programme d'appui aux nouveaux arrivants (PANA) credit courses are exempt from the 34-credit threshold. In addition, these credits will continue to be counted as regular credits as opposed to high credits even if they are taken after the pupil has passed the 34-credit threshold.

Total funding for the High-Credit Day School Allocation is projected to be \$5.1 million in 2020–21.

Summer School Allocation

School boards may offer courses for credit, to day-school students, through summer school to meet a variety of student needs. Funding also supports non-credit programs for students with exceptionalities. A summer school class may not begin until after the

last school day in the school year, nor may it extend beyond the first day of the following school year and must be provided between 8 a.m. and 5 p.m., Monday to Friday. Funding is \$3,561 per summer school ADE.

Total funding for the Summer School Allocation is projected to be \$35.8 million in 2020–21.

Continuing Education Allocation

Continuing Education provides opportunities for pupils of all ages from September to August to fulfill their secondary school requirements and/or specific credit courses required for entry into postsecondary institutions and apprenticeship programs. The courses may be offered during the day-school instructional program, at night, on the weekend or at the end of the day-school instructional program. Funding is \$3,561 per Continuing Education ADE (excluding students for whom fees may be charged under the tuition fees regulation). This includes ADE in a non-credit class in literacy and/or math for adult day, fully high-credit day-school students and continuing education students for whom a Grade 9 or 10 remedial program in literacy and/or math has been recommended by the principal of the 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.

Total funding for the Continuing Education Allocation is projected to be \$53.8 million in 2020–21.

Adult Day School/Continuing Education Supplement

The Adult Day School/Continuing Education Supplement, introduced in 2019–20, supports former Local Priorities Fund (LPF) investments related to adult day school and continuing education based on local priorities and agreements. Depending on the collective agreements for some employee groups, this funding may be required for compensation or staffing under the Supports for Students Fund (SSF).

Each school board's funding under the Adult Day School/Continuing Education Supplement is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

The Adult Day School/Continuing Education Supplement is projected to be \$22.7 million in 2020–21.

Prior Learning Assessment and Recognition (PLAR) Allocation

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 the following:

- \$128 for an individual student assessment for Grade 9 and 10 credits (maximum of one such assessment per mature student in any one school year)
- \$128 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)
- \$384 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 PLAR Allocation is projected to be \$2.6 million in 2020–21.

International and Indigenous Languages, Elementary (IILE) Allocation

Funding is provided for approved elementary classes in international and Indigenous languages instruction in a language other than English or French based on a rate of \$58.08 per classroom hour when a school 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 \$58.08 per classroom hour is reduced by \$1 for every pupil less than 23.

The IILE Allocation is projected to be \$24.1 million in 2020–21.

International Student Recovery Amount (ISRA)

School boards' operating allocations will be reduced by the ISRA. The ISRA is based on the ADE of fee-paying international visa students reported in OnSIS, multiplied by \$1,300 and calculated as follows:

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

School boards are 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 \$22.0 million in 2020–21.

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 2020–21, 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 – \$1.89 billion
- Early Childhood Educator Qualifications and Experience Allocation – \$138.1 million
- New Teacher Induction Program Allocation (NTIP) – \$13.7 million
- Retirement Gratuities – Projected savings of \$3.1 million
- Benefits Trusts Allocation – \$296.0 million
- Teacher Job Protection Funding Allocation – \$0
- Online Learning Adjustment – Projected savings of \$4.3 million

The total Cost Adjustment and Teacher Qualifications and Experience Grant is projected to be \$2.34 billion in 2020–21.

New in 2020–21

Teacher Qualifications and Experience Allocation

The per-pupil benchmarks for teachers within the Teacher Qualifications and Experience Allocation are being adjusted to reflect the increase to the relevant per-pupil benchmarks in the Pupil Foundation Grant.

Teacher Job Protection Funding Allocation

Funding continues to be available for teacher job protection for classroom teachers impacted by the changes to class sizes in 2019–20 and 2020–21. Given the reduction in the funded average secondary class size to 23 in 2020–21, it is projected that no funding will be generated through this allocation in 2020–21. However, funding continues to be available if actual attrition and enrolment trigger funding through the allocation.

Online Learning Adjustment

The Cost Adjustment and Teacher Qualifications and Experience Grant will include a new Online Learning Adjustment to reflect the differentiated funded average class size of 30 for secondary online courses. As a transitional measure, the amount for each school board will be based on historic uptake of online courses in its secondary schools, with an adjustment to reflect the funded average class size for online courses.

School boards will be required to maintain a board-wide average class size of 30 or lower for secondary day-school online learning classes. Note that these courses will not be included in the calculation of a school board's secondary maximum average class size requirement of 23.

Discontinued Earned Leave Plan

The collective agreements with the Ontario English Catholic Teachers' Association (OECTA) and l'Association des enseignantes et des enseignants franco-ontariens (AEFO), covering the September 1, 2019 to August 31, 2022 period, include an agreement to discontinue the earned leave program as of September 1, 2019. As such, the Earned Leave Plan amount has been discontinued in the GSN.

Cost Adjustment Allocation

The Cost Adjustment Allocation provides \$3.0 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 school boards. This recovery is based on the non-unionized staff reported by school boards in 2008–09 Revised Estimates, as requested in 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 school board's funding under the Cost Adjustment Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2020-2021 School Board Fiscal Year* regulation.

Teacher Qualifications and Experience (Q&E) Allocation

The Teacher Q & E Allocation provides funding to school 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:

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

The Elementary Teacher Q & E Allocation is calculated as follows:

$$\begin{aligned} & \text{Average elementary teacher Q\&E factor} \\ & \times [\text{JK/SK Q\&E benchmark } (\$4,156.32) \times \text{JK/SK ADE} \\ & + \text{Grades 1 to 3 Q\&E benchmark } (\$5,315.61) \times \text{Grades 1 to 3 ADE} \\ & + \text{Grades 4 to 8 Q\&E benchmark } (\$4,330.09) \times \text{Grades 4 to 8 ADE} \\ & + \text{Grades 7 to 8 Q\&E benchmark } (\$224.77) \times \text{Grades 7 to 8 ADE}] \end{aligned}$$

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

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

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

$$\begin{aligned} & \text{Average secondary teacher Q\&E factor} \times \\ & \text{Secondary Q\&E benchmark } (\$5,099.65) \times \\ & \text{Secondary ADE} \end{aligned}$$

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 \$78,519 gives the provincially funded salary as shown below:

Qualifications & Experience	D	C	B	A1	A2	A3	A4
0	\$45,737	\$45,737	\$45,737	\$48,509	\$50,865	\$55,230	\$58,316
1	\$48,564	\$48,564	\$48,564	\$51,485	\$54,037	\$58,787	\$62,014
2	\$51,524	\$51,524	\$51,524	\$54,634	\$57,382	\$62,501	\$65,932
3	\$54,500	\$54,500	\$54,500	\$57,782	\$60,687	\$66,215	\$69,858
4	\$57,594	\$57,594	\$57,594	\$61,025	\$64,111	\$70,008	\$73,949
5	\$60,656	\$60,656	\$60,656	\$64,268	\$67,526	\$73,792	\$77,985
6	\$63,632	\$63,632	\$63,632	\$67,518	\$70,942	\$77,585	\$82,076
7	\$66,757	\$66,757	\$66,757	\$70,769	\$74,397	\$81,401	\$86,159
8	\$69,945	\$69,945	\$69,945	\$74,083	\$77,883	\$85,240	\$90,297
9	\$73,140	\$73,140	\$73,140	\$77,388	\$81,314	\$89,072	\$94,419
10 or more	\$79,987	\$79,987	\$79,987	\$81,958	\$86,363	\$95,526	\$101,933

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 \$1.89 billion in 2020–21.

Early Childhood Educator Qualifications and Experience Allocation

The Early Childhood Educator Qualifications and Experience Allocation provides funding to school 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 school board to fill a position in a Junior Kindergarten or Senior Kindergarten class that is designated by the school board as requiring an ECE.

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

$$\left(\frac{\left[\begin{array}{l} \text{Number of} \\ \text{Category B} \\ \text{Educators} \\ \text{on the board's grid} \end{array} \times 0.9517 + \text{Sum of} \left[\begin{array}{l} \text{Number of} \\ \text{Category A} \\ \text{Educators} \\ \text{on the board's grid} \end{array} \times \begin{array}{l} \text{Educator} \\ \text{Salary Matrix} \end{array} \right] \right]}{\text{Number of Educators on the Board's grid}} - 1 \right)$$

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, 2020, is used for the calculation of this allocation.

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

- Average ECE Qualifications and Experience Factor
- × ECE benchmark (\$1,589.02)
- × JK/SK ADE

The ECE Qualifications and Experience Allocation is projected to be \$138.1 million in 2020–21.

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 the following:

- orientation for all new teachers to the school and school board
- mentoring for new teachers by experienced teachers
- 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.

School boards will receive funding for the NTIP Allocation that is the lesser of the following:

- \$50,000 per school board plus \$1,357.42 multiplied by the number of teachers on Rows 0, 1, and 2 of a school board's Teacher Qualifications and Experience Grid in 2019–20

OR

- a school board's eligible expenditure for NTIP in 2020–21

School 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*. School boards are also required to

participate in any NTIP-related support and evaluation activities. In addition, school 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. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

Below is a summary of how school boards may use NTIP funding.

NTIP Required Teachers

The school board shall provide NTIP to the following:

- 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

School boards shall support NTIP mentors:

- Mentors are considered to be experienced teachers supporting NTIP teachers

Long-Term Occasional Teachers

School 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

Additional NTIP Eligible Teachers

- Any teacher in their first five years who falls outside of the NTIP required definition is eligible for support. This includes the following:
 - daily occasional teachers
 - short- and long-term occasional teachers (any duration of assignment)
 - continuing education teachers
 - permanent hires past year 1

- 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 2020–21.

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 continues. 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. School boards will also be required to continue managing, for compliance purposes each year, a portion of their remaining unfunded retirement gratuity liability over the school boards' remaining EARSL.

It is projected that Retirement Gratuities will yield provincial savings of \$3.1 million in 2020–21.

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 school boards for each employee/bargaining group. The average benefits cost per FTE for all school boards for each employee/bargaining group is a fixed amount based on the 2014–15 benefits cost per FTE for an employee/bargaining group plus 4 per cent inflationary increases for each year in 2015–16 and 2016–17 only.

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 “trues-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 school board’s funding for each component under the Benefits Trusts Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation in aggregate.

The Benefits Trusts Allocation is projected to be \$296.0 million in 2020–21.

Teacher Job Protection Funding Allocation

The Teacher Job Protection Funding Allocation provides funding to top up school boards where the change in funded classroom teachers exceeds the eligible attrition. Funding continues to be available for teacher job protection for classroom teachers impacted by the changes to class sizes in 2019–20 and 2020–21. Given the reduction in the funded average secondary class size to 23 in 2020–21, it is projected that no funding will be generated through this allocation in 2020–21. However, funding continues to be available if actual attrition and enrolment trigger funding through the allocation.

With this support in place, and the additional local flexibility for some school boards, it is a continued expectation that school boards will not lay off teachers associated with the changes to class sizes.

This allocation consists of the following three offset components:

- Base Funding Amount
- Projection Variance Protection Amount
- STEM / Specialized Programming Exemption Amount

Base Funding Amount

This amount provides core funding to top-up school boards where the change in funded classroom teachers exceeds eligible attrition. Elementary and secondary panels are calculated separately (see table below for detailed calculation).

Projection Variance Protection Amount

This amount addresses situations where actual attrition is higher than the school board’s forecasts of attrition. Elementary and secondary panels are calculated separately (see table below for detailed calculation).

STEM / Specialized Programming Exemption Amount

This funding further supports the staffing complement for the continuity of STEM (science, technology, engineering and math) and specialized programming, by providing an additional five per cent protection for the secondary panel for a total of 105 per cent.

Component	Elementary	Secondary
Base Funding Amount	Protected FTE x (1 + average elementary teacher Q&E factor) x \$86,449,42 Protected FTE = Greater of 0 or (A – B – C – D), where: (A) 2019–20 protected elementary teacher FTE ¹ (B) Eligible Attrition (as defined in this table below) for elementary FTEs	Protected FTE x (1 + average secondary teacher Q&E factor) x \$86,449.42 Protected FTE = Greater of 0 or (A – B – C – D), where: (A) 2019–20 protected secondary teacher FTE* (B) Eligible Attrition (as defined in this table below) for secondary FTEs

1, * Refer to 2019–20 Technical paper for the definition of 2019–20 Protected FTE.

Component	Elementary	Secondary
	(C) Reduction in funded elementary FTE ¹ due to enrolment change if any (D) 2020–21 funded elementary teacher FTE* before attrition protection	(C) Reduction in funded secondary FTE* due to enrolment change if any (D) 2020–21 funded secondary teacher FTE* before attrition protection
Projection Variance Protection Amount	<p>For each school board, an elementary protected forecast attrition threshold will be determined based on information submitted by school boards and subject to ministry review.</p> <p>Additional funding is calculated as follows:</p> <p>Greater of \$0 or 50% x (Protected FTE using elementary protected forecast attrition threshold instead of eligible attrition for elementary minus Protected FTE using eligible attrition for elementary) x (1 + average elementary teacher Q&E factor) x \$86,449.42</p>	<p>For each school board, a secondary protected forecast attrition threshold will be determined based on information submitted by school boards and subject to ministry review.</p> <p>Additional funding is calculated as follows:</p> <p>Greater of \$0 or 50% x (Protected FTE using secondary protected forecast attrition threshold instead of eligible attrition for secondary minus Protected FTE using eligible attrition for secondary) x (1 + average secondary teacher Q&E factor) x \$86,449.42</p>
STEM / Specialized	N/A	5% of the Attrition Offset: Base Funding Amount

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.

Component	Elementary	Secondary
Programming Exemption Amount		
Eligible Attrition	<p>Classroom teacher¹ FTEs who meet the following criteria:</p> <ul style="list-style-type: none"> • Retire, resign or voluntarily leave during the attrition count period. Note: Includes those who take new roles within the school board who no longer have assigned classroom instructional time. (Excludes teachers seconded out of the classroom into roles that are funded by the ministry through the PPF). • Are on discretionary full-year unpaid leaves for the 2020–21 school year are also included where known by the end of the count period. Note: Those teacher FTEs who were on full-year unpaid leaves and were included in eligible attrition in 2019-20 but return to teach in 2020-21, can be netted against eligible attrition in 2020–21. • <u>Does not include</u> classroom teacher FTEs on statutory (pregnancy/parental) or paid leaves (e.g. WSIB or LTD), and teacher FTEs that were terminated or are deceased. 	
Attrition Count Period	<ul style="list-style-type: none"> • Start date: the first day of the 2019–20 school year • End date: last day before the first day of school (refers to the first day of classes) (if this varies across schools, school boards should reflect what is most common in the school board) • Attrition after the end date counts towards the 2021–22 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. 	

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.

The Teacher Job Protection Funding Allocation is projected to be \$0 in 2020–21.

Online Learning Adjustment

The new Online Learning Adjustment reflects the differentiated funded average class size of 30 for secondary online courses.

Each school board's Online Learning Adjustment amount is based on its percentage of secondary credits taken through online learning in the 2017–18 school year, calculated separately for each category (i.e. day school programs for pupils under 21 years of age, adult day school, continuing education and summer school programs) and a cost adjustment for each category to reflect a funded average class size of 30 for secondary online courses.

Each school board's Online Learning Adjustment is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

It is projected that the Online Learning Adjustment will yield provincial savings of \$4.3 million in 2020–21.

Supports for Students Fund

New in 2020–21, the Supports for Students Fund (SSF) provides flexible funding for school boards to support the learning needs of students, which may include special education, mental health and well-being, language instruction, Indigenous education and STEM programming.

The new Supports for Students Fund, which replaces the prior LPF, is also referred to as “Investments in System Priorities” in some employee agreements. Funding may be used to reflect local priorities and agreements.

Each school board’s allocation of the Supports for Students Fund is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

Funds provided through the Adult Day School/Continuing Education Supplement of the Continuing Education and Other Programs Grant may be required for compensation or staffing under the SSF, depending on the collective agreements for some employee groups.

The Supports for Students Fund is projected to be \$212.7 million in 2020–21.

Program Leadership Grant

The Program Leadership Grant (PLG) provides funding to support the following six lead positions:

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

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

The Program Leadership Grant is projected to be \$67.3 million in 2020–21.

New in 2020–21

Moving the Program Leadership Allocation into a New Grant

The Program Leadership Grant is a new standalone grant comprising the previous Program Leadership Allocation. The grant is being moved from the School Board Administration and Governance Grant as part of a realignment that better delineates funding for the development and delivery of student programming.

Funding Envelope and Requirements

The PLG is enveloped, in that the funding must be spent on leads' salary, benefits, travel and professional development (PD). As such, PD funds for this envelope may not be spent on educator release time.

While funding is generated for each of the leads, each based on a particular benchmark, school boards are not required to match expenditures to funding. This means school boards have the flexibility to use the funding, within the envelope, across the six lead positions to address on-the-ground needs while adhering to individual requirements for each lead to best support key outcomes for these positions. Refer to the Indigenous Education Lead section for exception.

The requirements related to leads are as follows:

- minimum staffing 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 school board)

Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

Funding Benchmarks

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

- Salary & Benchmarks Component
- Travel & PD Component

Salary & Benefits Component

For 2020–21, the maximum Salary & Benefits Component is calculated as follows:

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

A = Professional / paraprofessional benchmark of \$75,019.52

B = Information Technology staffing benchmark of \$103,041.27

C = Supervisory officer (SO) benchmark of \$167,401.71¹

D = Additional FTE	Based on total enrolment
0	0 < ADE ≤ 72,000
0.5	72,000 < ADE ≤ 115,000
1.0	115,000 < ADE ≤ 150,000
2.0	150,000 < ADE ≤ 200,000
3.0	ADE > 200,000

¹ Additional funding is provided through the Executive Compensation Allocation for 2017–18 Increases.

Travel & Professional Development (PD) Component

The Travel & PD Component is 10.44 per cent of the Salary & Benefits Component.

Program Lead Descriptions

Early Years Lead

Early Years Leads 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.

The minimum hiring requirements are based on school board ADE, as outlined below. At least 0.5 FTE of the total FTE hiring requirement for Early Years Leads must be at the SO level. An exception, to hiring at the SO level, may be requested by the school board in writing to the ministry program area, and a decision will be made based on the information provided (e.g. geographic and/or recruitment challenges). In this circumstance, where a lead is not an SO, the school board will be required to identify an SO who is accountable for the implementation of the Early Years Leadership Strategy with oversight over the work of the lead(s). Job splitting is allowed, but an FTE cannot be split to less than 0.5 FTE level. This is a non-dedicated position.

As per the following table, school boards' minimum hiring requirements for Early Years Leads are based on school board ADE. When school boards employ an Early Years Lead, school boards will generate funding equal to eligible expenditures up to a maximum of the supervisory officer benchmark of \$167,401.71 plus 10.44 per cent, multiplied by the ADE Funding Factor outlined in this table:

ADE	Total FTE Hiring Requirement	ADE Funding Factor
0 < ADE ≤ 72,000	Minimum 1.0	1.0
72,000 < ADE ≤ 115,000	Minimum 1.5	1.5
115,000 < ADE ≤ 150,000	Minimum 2.0	2.0
150,000 < ADE ≤ 200,000	Minimum 3.0	3.0
ADE > 200,000	Minimum 4.0	4.0

Additional reporting requirements for this position outside of EFIS are shared with school boards by regional staff of the Early Years and Child Care Division of the ministry every year.

Indigenous Education Lead

Indigenous Education Leads support the academic success and well-being of Indigenous students, as well as assist in building the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions.

The Indigenous Education Lead must be a full-time position and must be dedicated. Job splitting is not permitted, unless an exemption is requested by the school board in writing to the ministry program area and a decision is made by the ministry based on 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.

The hiring requirement is a minimum of 1.0 FTE per school board. School boards continue to be required to spend at least half of the supervisory officer salary and benefits benchmark on a dedicated Indigenous Education Lead through the PLG.

The school board generates up to the equivalent of the SO benchmark of \$167,401.71 when an Indigenous Education Lead is employed by the school board. Half of the benchmark is generated through the PPA of the Indigenous Education Grant, and up to an additional half of the benchmark plus 10.44 per cent for travel and PD is generated through the PLG when a lead is employed. If the school board has expenditures greater than half of the supervisory officer benchmark for the Indigenous Education Lead, they may transfer up to half of the supervisory officer benchmark from the PPA of the Indigenous Education Grant to the PLG, to support the cost of the lead's salary and benefits. Funding may not be transferred from the PPA to the PLG to support travel and PD. Funds transferred from the PPA portion may only be spent on the Indigenous Education Lead, and not for any of other leads contained within the PLG.

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 school 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 an exemption is requested by the school board in writing to the ministry program area and a decision is made by the ministry based on the information provided:

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

When the school board employs a Mental Health Leader, it will generate funding equal to eligible expenditures and up to a maximum of 1.75 x Professional/ para-professional benchmark of \$75,019.52 plus 10.44 per cent for travel and PD.

School Effectiveness Lead

School Effectiveness Leads are responsible for the organization, administration, management, and implementation of the School Effectiveness Framework (SEF). The SEF supports schools and school 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 school board. The position must be at an SO level unless an exemption is requested by the school board in writing to the ministry program area and a decision is made by the ministry based on the information provided. If the role is not filled at a SO level and/or responsibilities are shared between multiple staff, the school 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.

When the school board employs a School Effectiveness Lead, it will generate funding equal to related expenditures and up to a maximum of the SO benchmark of \$167,401.52 plus 10.44 per cent multiplied by the Elementary ADE Funding Factor, as follows:

Elementary ADE	Elementary ADE Funding Factor
0 < ADE ≤ 85,000	1.0
ADE > 85,000	2.0

Student Success Lead

Student Success Leads — in conjunction with supports provided through the Student Success, Grade 7 to 12 Allocation of the Learning Opportunities Grant — collaborate, lead and supervise the supports that assist students who may not otherwise reach their full potential for achievement and well being. This funding is to be used to support the following:

- 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,
- 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 school board. The position must be at an SO level unless an exemption is requested by the school board in writing to the ministry program area and a decision is made by the ministry based on the information provided. If the role is not filled at a supervisory officer level and/or responsibilities are shared between multiple staff, the school 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.

When the school board employs a Student Success Lead, it will generate funding equal to eligible expenditures and up to a maximum of the SO benchmark of \$167,401.71 plus 10.44 per cent for travel and PD.

Technology Enabled Learning and Teaching (TELT) Contact

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

The TELT Contact's role includes the following:

- supports educators and students in effectively using Ontario's Virtual Learning Environment (VLE) along with ministry-provided digital tools and resources in both online learning and face-to-face classrooms
- develops strong pedagogical knowledge and skills in online learning for teachers
- collaborates with the ministry to build an understanding of local school board needs related to technology enabled learning and teaching
- supports building parent engagement through Ontario's Virtual Learning Environment

The hiring requirement is a minimum of 1.0 FTE per school board. The person must be a member in good standing with the Ontario College of Teachers. If the role is shared between multiple staff, the school 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 are shared by the

Student Achievement Division and the French-Language Teaching, Learning and Achievement Division of the ministry.

When the school board employs a TELT contact, it will generate funding equal to eligible expenditures and up to a maximum of the Information Technology staffing benchmark of \$103,041.27 plus 10.44 per cent for travel and PD.

Student Transportation Grant

The Student Transportation Grant provides school boards with funding to transport students to and from home and school, including students with special needs. The grant is made up of a base amount¹ from the prior year's allocation and amounts from the following four components:

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

The total Student Transportation Grant is projected to be \$1,075.2 million in 2020–21.

New in 2020–21

Student Transportation Review

In January 2020, the ministry launched a review of student transportation, which aims to achieve a more equitable and needs-based student transportation system in Ontario. A targeted stakeholder advisory group has been established to provide expert advice to the ministry on student transportation funding, consortia model and operations, and procurement. While the review is underway, the overall Student Transportation Grant will be maintained at the previous year's funding level, with adjustments for enrolment growth.

Enrolment Adjustment

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

Enrolment Adjustment:

$$\begin{aligned} & (2020\text{--}21 \text{ Base Allocation for Student Transportation}) \\ & \qquad \qquad \qquad \times \\ & (2020\text{--}21 \text{ Day School ADE} \div 2019\text{--}20 \text{ Day School ADE}) \end{aligned}$$

¹2020-21 Base Allocation for Student Transportation is the sum of the 2019-20 Student Transportation Allocation Amounts for Enrolment Adjustment, Cost Update Adjustment and Transportation Stabilization Funding.

School boards with declining enrolment will not see any negative adjustment to their transportation funding in 2020-21.

School Bus Rider Safety Training

In response to the Auditor General's recommendations for standardized school bus safety training, the ministry is continuing to provide up to \$1.8 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 is intended to reflect safety training for up to 50 per cent of elementary students in each school board.

Funding to individual school boards 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 school board as set out in *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

Fuel Escalator and De-escalator

The ministry is recognizing 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 establishes a corridor of 3 per cent above and below the adjusted pegged price. If fuel prices, as posted on the Government of Ontario 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 school board's transportation allocation following the submission of school boards' financial statements in November 2021. School 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 Government of Ontario website

B = the current HST rate

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

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

$(D - 0.03) \times E \times 0.012$, where:

D = the fuel price difference

E = the 2020–21 Base Allocation for Student 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 = the fuel price difference

E = the 2020–21 Base Allocation for Student Transportation

Transportation to Provincial or Demonstration Schools

Transportation funding to cover expenditures for transportation to Provincial and Demonstration schools continues 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) provides school boards with transitional support recognizing that it takes time for school boards to adjust their cost structures to reflect declines in enrolment.

Over half of a school board's revenue is determined by enrolment. However, school board costs do not decline in a way that is directly proportional to declining enrolment. Some costs can be adjusted easily (e.g. rearranging the placement of classroom teachers to reduce costs), whereas other costs cannot be adjusted as quickly.

The DEA is made up of two components:

- First year component – \$8.9 million
- Second year component – \$2.4 million

The DEA is projected to be \$11.3 million in 2020-21.

First Year Component

For a school board where the 2020–21 ADE is lower than the 2019–20 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 2019–20 ADE:

Weighting Factor	Grants (2020–21 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

Weighting Factor	Grants (2020–21 Benchmarks and 2019–20 ADE)
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

NOTE: 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 2020–21 ADE:

Weighting Factor	Grants (2020–21 Benchmarks and 2020–21 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

NOTE: 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 \$8.9 million in 2020–21.

Second Year Component

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

The Second Year Component is projected to be \$2.4 million in 2020–21.

School Board Administration and Governance Grant

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

Funding is provided through the following 11 allocations:

- Trustees Allocation – \$11.3 million
- Reporting Entity Project Allocation – \$6.5 million
- Parent Engagement Funding Allocation – \$3.0 million
- Internal Audit Allocation – \$5.2 million
- Board Administration Allocation – \$587.4 million
- Executive Compensation Allocation for 2017–18 Increases – \$3.9 million
- Curriculum and Assessment Implementation Allocation – \$4.3 million
- Employer Bargaining Agent Fees Allocation – \$4.6 million
- Capital Planning Capacity Allocation – \$8.1 million
- School Authorities Amalgamation Adjustment – \$0.6 million
- Managing Information for Student Achievement (MISA) Local Capacity Building Allocation – \$3.2 million.

Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

The School Board Administration and Governance Grant is projected to be \$638.3 million in 2020–21.

New in 2020–21

Moving the Program Leadership Allocation

The Program Leadership Allocation (PLA) is being moved from the School Board Administration and Governance Grant to become its own grant – Program Leadership Grant – as part of a realignment that better delineates funding for the development and delivery of student programming.

Transfer of Funding for Executive Compensation for 2017–18 Increases into the GSN

Funding for executive compensation for increases introduced in 2017–18, previously funded through the PPF, has been transferred into the GSN.

The funding will support 2017–18 executive salary and performance-related pay increases for designated executives. This funding is projected to be \$3.9 million in 2020–21.

Executive compensation is included in the school board administration and governance enveloping provision and will count towards the school board administration spending maximum.

Transfer of Curriculum and Assessment Implementation (Including Indigenous-Focused Curriculum) Funding into the GSN

Funding for curriculum and assessment implementation (including Indigenous-focused curriculum), previously funded through the PPF is being transferred into the GSN.

This funding is designed to support the implementation and training for educators and system leaders for new and recently revised curriculum and assessment policies, including Indigenous-focused curriculum.

Similar to the Internal Audit Allocation, this allocation is excluded from the school board administration and governance enveloping provision and is not counted toward the school board administration spending maximum.

Moving the School Authorities Amalgamation Adjustment

The School Authorities Amalgamation Adjustment is being moved from the Learning Opportunities Grant into the School Board Administration and Governance Grant to better reflect the purpose of this funding as an administrative function.

The School Authorities Amalgamation Adjustment is included in the school board administration and governance enveloping provision and is counted toward the school board administration spending maximum.

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 school 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 school boards with a	per trustee (including chair and vice-chair) for distance amount

Amount	Description
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.	
enrolment amount ($\$1.75 \times \text{ADE} \div$ 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
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. School boards will continue to provide for any additional costs.

Ministry funding for trustee honoraria is calculated as follows:

Pre-2006 honorarium model, funded at 100% +
difference between pre-2006 model and current model, funded at 50%

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 two, and not more than three, student trustees. School

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 school 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 2020–21.

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 purpose of public accounts consolidation.

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 school boards including the following:

- a March reporting cycle corresponding with the government fiscal year end
- specified audit procedures that ensure the accuracy of the financial information reported

The Reporting Entity Project Allocation is determined using the following two components:

	2020–21
Base amount per board	\$56,251
Per-pupil amount	\$1.18

The Reporting Entity Project Allocation is projected to be \$6.5 million in 2020–21.

Parent Engagement Funding Allocation

Parent Engagement funding is provided to support school boards in the implementation of a wide range of policies, programs, strategies, and initiatives that involve parents. This funding supports the parent engagement activities of the school board’s Parent Involvement Committee and school councils based on the following:

\$5,000 + \$0.17 per student for board parent involvement committee +
\$500 per school council¹

The Parent Engagement Funding Allocation is projected to be \$3.0 million in 2020–21.

Internal Audit Allocation

The Internal Audit Allocation supports school boards’ financial transparency and accountability. Each school board across the province is supported by one of eight regional internal audit teams (RIAT), based on geographic location. 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. The internal audit funding is provided to the eight host school boards assigned within each of the eight regions to oversee the administrative requirements of the regional audit team on behalf of other school boards in the region.

The funding is enveloped to support internal audit activities in each region.

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

Internal Audit Components

RIATs generate funding based on the sum of two components:

- Staff salary and benefits component

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.

- Other expenses component

Staff salary and benefits component:

\$259,294 per region +

(Total Revenue of Region / Total Revenue of Province) ×

\$2,333,646

Other expenses component (including travel and non-salary costs):

(Total km² in Region / Total km² in Province) × \$750,000

The Internal Audit Allocation is projected to be \$5.2 million in 2020-21.

Board Administration Allocation

The Ten Core Functions

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

Under this allocation model, school boards have the flexibility to allocate a portion of certain GSN grants and other non-GSN revenue sources to support school 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 school 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 school 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 school boards that are required to interact with a large number of municipalities and other local governing agencies. Additional funding is provided to a school 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 school 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 school 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 data collection and reporting, 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, student information systems, application support and design and desktop support. The cost driver for this allocation is the number of school board administration staff “funded” by the allocation model. As IT staff serve the needs of other staff, total funded school 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 school 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, share common compensation benchmarks. These benchmarks apply to all school boards and reflect the median actual average salaries and benefits reported by school boards. The formula does not prescribe staffing levels or the mixture of staffing categories (e.g. managers, professional staff, clerical/technical staff) for school boards.

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

Core Function	Driver	Formula	Salary (including benefits)
Directors	None	1	\$202,638.90 ¹
Other Senior Admin (Funded Senior Executives (FSE))	ADE & Dispersion (D)	1.6802 + 0.1334/1000 x ADE + (0 for (D) up to the first 20 km + 0.007762/1000 x ADE x (D – 20) for D above 20 km up to 50 km + 0.003881/1000 x ADE x (D – 50) for D above 50 km)	\$167,401.71 ²
Director's Office	# of Funded Senior Executives (FSE)	2.5601 + 0.60493 x # of FSE	\$69,658.33
Human Resources	T4s	MAX (0, -0.1084 + 2.308/1000 x # of T4s)	\$81,891.44
Finance	ADE & # Municipalities (M)	3.4333 + 0.1910/1000 x ADE + (0 for the first 20 M + 0.02156 FTE per M above 20)	\$81,891.44
Payroll	T4s	MAX (0, -0.4720 + 1.1834/1000 x T4s)	\$81,891.44
Purchasing and Procurement	ADE	0.8915 + 0.07406/1000 x ADE	\$81,891.44
Admin and Other	ADE	MAX (1, -1.6828 + 0.6639/1000 x ADE)	\$81,891.44
Information Technology	# of Funded Board Administration (FBA) staff	0.9453 + 0.08907 x FBA	\$103,041.27
Non-Staff	ADE	\$153,126 + \$63.33 x ADE	n/a

1 Additional funding is provided through the Executive Compensation Allocation for 2017–18 Increases.

2 Additional funding is provided through the Executive Compensation Allocation for 2017–18 Increases.

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 \$587.4 million in 2020–21.

Executive Compensation Allocation for 2017–18 Increases

Funding to support costs related to executive compensation for salary increases in 2017–18 is being transferred from the PPF into the GSN.

The funding will support 2017–18 executive salary and performance-related pay increases for designated executives.

Executive compensation is included in the school board administration and governance enveloping provision and will count towards the school board administration spending maximum.

The allocation is equal to the sum of the following amounts:

- **Envelope Amount:** the amount is based on each school board's 2016–17 salary and performance-related pay envelope and approved maximum rate of increase in its executive compensation program for the 2017–18 school year. Each school board's amount is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.
- **Adjustment Amount:** this amount provides an adjustment to account for increases already funded through GSN salary benchmarks in respect of salary increases in 2017–18 for supervisory officers. In 2020–21, this is calculated using the following formula:

$$\$-2,219 \times (A + B \times C/D + 0.5)$$

up to a maximum reduction of 30% of the envelope amount, where:

A = Number of Funded Senior Executives (FSE) from the Board Administration Allocation

B = The amount that is multiplied by the supervisory officer benchmark in the Salary & Benefits Component of the PLG

C = Actual PLG allocation

D = Maximum PLG allocation

The Executive Compensation Allocation for 2017–18 Increases is projected to be \$3.9 million in 2020–21.

Curriculum and Assessment Implementation Allocation (Including Indigenous-Focused Curriculum)

The Curriculum and Assessment Implementation Allocation is designed to support the implementation of new or recently revised curriculum and assessment policies, including Indigenous-focused curriculum, and related training and resource development for educators and system leaders. The funding is based on fixed amounts of \$20,000 per school board and \$596 per elementary and secondary school. Combined elementary and secondary schools generate funding for each panel.

\$20,000 per school board + (\$596 per elementary/secondary panel within a school)

The Curriculum and Assessment Implementation Allocation is excluded from the school board administration and governance enveloping provision and is not counted toward the board administration spending maximum.

The Curriculum and Assessment Implementation Allocation is projected to be \$4.3 million in 2020–21.

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 teacher and education worker unions.

School boards 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:

School Board Type	# of School Boards	Base Funding for Each School Board	TOTAL
English Public School Board	31	\$43,316	\$1,342,796
English Catholic School Board	29	\$43,017	\$1,247,493
French Public School Board	4	\$233,628	\$934,512
French Catholic School Board	8	\$129,854	\$1,038,832
School Authority Hospital Board	5 ¹	\$1,000	\$5,000
School Authority Isolate Board	4	\$1,000	\$4,000
	81	n/a	\$4,572,633

The Central Employer Bargaining Agency Fees Allocation is projected to be \$4.6 million in 2020–21.

Capital Planning Capacity (CPC) Allocation

School boards 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 CPC Allocation is projected to be \$8.1 million in 2020–21.

School Authorities Amalgamation

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 2020–21 School Board Administration and Governance Grant allocation. Where the GSN provides greater funding than that generated by the School Authorities model, no adjustment to the board's School Board Administration and Governance Grant allocation will be made.

¹ Excludes the CHEO School Authority (previously Ottawa Children's Treatment Centre).

The School Authorities Amalgamation Adjustment is projected to be \$0.6 million in 2020–21.

Managing Information for Student Achievement (MISA) Local Capacity Building Allocation

Funding for MISA Local Capacity Building is intended for activities to help school boards build capacity and better manage information and evidence to inform school board decisions around school administration and classroom practice.

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

The MISA Local Capacity Building Allocation is projected to be \$3.2 million in 2020–21.

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 – \$2.19 billion
- School Renewal Allocation – \$374.6 million

The total School Facility Operations and Renewal Grant is projected to be \$2.57 billion in 2020–21.

New in 2020–21

Adjustments to Supplementary Area Factors

To reflect the change to secondary class size in the Pupil Foundation Grant, some of the Supplementary Area Factors for school facility operations, within the School Facility Operations and Renewal Grant, have been updated.

School Renewal Allocation

An additional \$50 million in capital funding has been allocated in proportion to a board's relative share of provincial school renewal funding¹. In addition, the benchmarks for renewal costs are being realigned to reflect values that were used in 2017–18, which is prior to the \$40 million increase to the allocation.

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 – \$2.06 billion
- Enhanced Top-up for School Operations – \$96.3 million

¹ Only includes funding through the Base School Renewal and Enhanced Top-up for School Renewal components.

- 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
- Education and Community Partnership Program (ECP) (previously Care, Treatment, Custody and Correctional Amount (CTCC Amount)) Operations Allocation – \$2.4 million

The School Operations Allocation is projected to be \$2.19 billion in 2020–21. Key components for this allocation are in the following table:

School Operations Allocation – Key Components			
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/online learning programs). • ADE of pupils enrolled in summer school programs. • Approved spaces in care, treatment and custody programs that operate in school board-owned space are treated as continuing education.

School Operations Allocation – Key Components			
Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
On the Ground Capacity (OTG)	The ministry has identified categories of instructional space for all elementary and secondary facilities of a school board using the Report of the Pupil Accommodation Review Committee (August 1998). A loading has been assigned to each category of instructional space identified, based on the number of pupils that can reasonably be accommodated in each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity.		N/A
Benchmark Area Requirement per Pupil (fixed)	9.70 m ²	12.07 m ²	9.29 m ²
	The Benchmark Area Requirement per Pupil provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming (including primary class size), and secondary school programming. It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g. ESL) programming.		The Benchmark Area Requirement for Adult Education and Other Programs is lower than the traditional secondary school panel because no additional space is required for special needs programs.
Supplementary Area Factor (SAF)	The school 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 school 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).		

School Operations Allocation – Key Components			
Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
	Each school board's SAFs are set out in the <i>Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year</i> regulation.		
Benchmark for Operating Costs	Allocation method benchmark for operating costs: \$91.56/m ²		

Adjustment Factor Calculations

School 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 following example 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 school 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 school board's area per pupil is less than the benchmark, it is deemed to have an SAF

of 1.0. To calculate a school 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 school 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
- 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 following table 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

Example: Elementary SAF Calculation					
Board Owned Schools	Weighted Average Age	OTG	Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]		GFA
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 school 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 = 10.35 m ² /per pupil place	
			New Variable Area per Pupil	= OTG x Variable Area per Pupil = 465 x 10.35 = 4,813 m ²	
			Adjusted GFA		
			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 panel for this school board: 6,070 m ²
			OTG	= 620 pupil places	
			Area per Pupil	= 6,070 / 620 = 9.79 m ² /per pupil place	
			Variable benchmark OTG	= 620 pupil places = 10.12 m ² /per pupil place	
			New Variable Area per Pupil	= OTG x Variable Area per Pupil = 620 x 10.12 = 6,295 m ²	
			Adjusted GFA		
			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:

$$\text{Enrolment} \times \text{Benchmark Area Per Pupil} \times \text{SAF} \times \text{Benchmark for Operating Costs}$$

The factors used to determine the Base School Operations amount for elementary, secondary, and other programs are set out in the preceding table (e.g. Elementary SAF Calculation).

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.

The Base School Operations amount is projected to be \$2.06 billion in 2020–21.

Enhanced Top-up for School Operations

In addition to the Base School Operations amount, school 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	A school facility is eligible for Enhanced Top-up for School Operations if it meets one of the following criteria: <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.

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

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 2015–16 are not eligible for this funding in 2020–21.

The enhanced Top-up for School Operations funding is projected to be \$96.3 million in 2020–21. 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 school boards to reduce the rates for school space used by the community by helping school boards with the costs involved with keeping schools open after hours such as heating, lighting, and cleaning.

Each school board's allocation under [Community Use of Schools](#) is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

The Community Use of Schools Allocation is projected to be \$29.0 million in 2020–21.

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 school boards in developing and implementing effective renewal programs for their schools and document changes in school condition over time.

Each school 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 2020–2021 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 2020–21.

Capital Lease Amount on School Authority Amalgamation

In 2020–21, \$0.1 million is being provided to continue capital lease arrangements made by former school authorities in remote communities.

Education and Community Partnership Programs (ECP) (previously Care, Treatment, Custody and Correctional Amount (CTCC Amount)) Operations Allocation

In 2020–21, \$2.4 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 four components:

- Base School Renewal – \$256.9 million
- Enhanced Top-up for School Renewal – \$14.0 million
- Enhancement to address deferred maintenance needs – \$53.7 million

- School renewal investment – \$50 million

Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

For 2020–21, this allocation is projected to be \$374.6 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 school 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.

School Renewal Allocation – Key Components			
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/online learning programs). • ADE of pupils enrolled in summer school programs.

School Renewal Allocation – Key Components			
Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
			<ul style="list-style-type: none"> Approved spaces in care, treatment and custody programs that operate in school 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 school board using the Report of the Pupil Accommodation Review Committee (August 1998). A loading has been assigned to each category of instructional space identified, based on the number of pupils that can reasonably be accommodated in each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity.		N/A
Benchmark Area Requirement per Pupil (fixed)	9.70 m ²	12.07 m ²	9.29 m ²
	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.

School Renewal Allocation – Key Components			
Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Supplementary Area Factor (SAF)	The school 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 school 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 school board’s SAF is set out in the <i>Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year</i> regulation.		
Benchmark for Renewal Costs	Allocation method benchmark for renewal costs: School board-specific weighted average of \$7.89 per m ² and \$11.83 per m ² with the weights reflecting the school board’s total area under and over 20 years of age (weighted average age) respectively. Each school 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 2020–2021 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 school board’s GAFs are set out in the <i>Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year</i> regulation.		

Adjustment Factor Calculations

School 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 school 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 school board's area per pupil is less than the benchmark, it is deemed to have an SAF of 1.0. To calculate a school 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 school 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
- 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 school 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 = 10.35 m ² /per pupil place	
			New Variable Area per Pupil	= OTG x Variable Area per Pupil = 465 x 10.35	
			Adjusted GFA	= 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
			OTG	= 620 pupil places	

Example: Elementary SAF Calculation					
Board Owned Schools	Weighted Average Age	OTG	Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]		GFA
			Area per Pupil	= 6,070 / 620 = 9.79 m ² /per pupil place	be used to calculate the SAF for the elementary panel for this school board: 6,070 m ²
			Variable benchmark OTG	= 620 pupil places	
			New Variable Area per Pupil	= 10.12 m ² /per pupil place	
			Adjusted GFA	= OTG x Variable Area per Pupil = 620 x 10.12 = 6,295 m ²	
			Take lesser GFA of 6,070 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					

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 school 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: \$7.89 per m²
- The benchmark renewal cost for schools ≥ 20 years of age is: \$11.83 per m²

Base School Renewal

The Base School Renewal is calculated using the following formula:

Base School Renewal:

Enrolment × Benchmark Area Per Pupil × SAF × Benchmark for Renewal Cost × GAF

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

For 2020–21, SAF has not be adjusted to accommodate changes to funded average 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 2015–16 are not eligible for this funding in 2020–21.

For 2020–21, enhanced Top-up for School Renewal funding is projected to be \$14.0 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	A school facility is eligible for Enhanced Top-up for School Renewal if it meets one of the following criteria: <ul style="list-style-type: none">• facility is an elementary school where the next closest elementary or

-
- secondary school 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.

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

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.

Enhancement to Address Deferred Maintenance Needs

The School Renewal Enhancement Amount is projected to be \$53.7 million and is an annual allocation provided to school boards to address deferred maintenance needs.

Each school board's Enhancement to Address Deferred Maintenance Needs is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation. The GAF is applied to this amount.

School Renewal Investment

An additional \$50 million in capital funding has been allocated in proportion to a board's relative share of provincial school renewal funding¹.

Each school board's School Renewal Investment is set out in the *Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year* regulation.

¹ Only includes funding through the Base School Renewal and Enhanced Top-up for School Renewal components.

Debt Service Support

Remaining New Pupil Places (NPP) and Good Places to Learn (GPL) Balances into Capital Priorities

Under the NPP capital program introduced in 1998 and the 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 and 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, school 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. School boards will continue to receive funding to repay existing OFA loan payments.

School boards will receive funding for their short-term interest costs incurred on projects that are underway in the following cases:

- where a school board short-term finances by borrowing from its internal reserves, the ministry recognizes these costs at an annual rate of 1 per cent
- where a school 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 school 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 remain unchanged.

The Debt Service Support is projected to be \$372.8 million in 2020–21.

Capital Funding

The ministry continues its multi-year capital funding allocations designed to target school 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 and purchase land for new schools and additions.

Capital Priorities Program

The Capital Priorities Grant program supports the construction of new schools, permanent additions, renovations and school purchases. These projects address accommodation pressures, replacement of schools in poor condition; support past consolidation decisions and provide facilities for French-language rights holders in under-served areas.

Under this program, school boards are encouraged to standardize the design of new school construction, identify opportunities to work together on joint-use school projects and identify opportunities to use modular construction methods.

School boards are required to seek ministry approval during key project milestones. Refer to the Capital Accountability Measures section for the Capital Approval process.

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 the following:

- first-time equipping
- expenses incurred to meet the CCEYA (for child cares only)
- expenses incurred to meet Building Code standards, that qualify under the District School Board & School Authority Tangible Capital Assets: Provincial Accounting Policies & Implementation Guide (TCA Guide), revised April 2020

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 only towards child care capital projects, and EarlyON funding must be directed only towards 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.

Site Acquisition, Demolition and Unique Site Costs

The ministry is providing funding to address costs related to site acquisition and preparation for project construction costs that are not included in the ministry's capital funding benchmarks or not eligible for funding with Education Development Charges. Additional funding may be provided to school boards based upon submission of detailed estimates with supporting engineering reports. Eligible costs include, but are not limited to the following:

- the acquisition of a site for new school construction
- the acquisition of lots adjacent to existing schools for school expansion, including child care centres and community hubs
- site improvements to make the sites suitable for construction, such as soil remediation, additional fill or demolition of existing structures
- addressing extraordinary municipal requirements

School boards are to seek funding approval for these costs prior to incurring any costs. Costs incurred prior to receiving ministry Approval to Proceed (ATP) may remain the responsibility of the school board.

Please refer to the Capital Accountability Measures section for additional information.

Amount for Temporary Accommodation

The ministry continues to fund \$40 million for Temporary Accommodation in proportion to school 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 school boards reflect any changes to their portable inventory in the School Facilities Inventory System before October 31 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 (SCI)

The School Condition Improvement (SCI) is projected to be \$420 million in 2020–21. This funding is intended to help school 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 allocated in proportion to a school 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 (e.g. foundations, roofs, windows) and systems (e.g. 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)

School boards are required to report spending of this SCI funding in the VFA facility database. Reimbursement of school 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 school 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. School boards are not to use this funding to expand the size of schools, build new schools, or to service debt.

Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements section of this document.

Capital Planning Capacity (CPC) Program

The CPC program supports school boards in acquiring additional resources to undertake a range of capital planning-related activities.

The CPC Allocation is projected to be \$8.1 million in 2020–21.

Capacity Building

Funding for Capacity Building allows school boards with excess capacity to do the following:

- ensure they develop capital plans to effectively right-size and manage excess capacity in their schools
- undertake accommodation review processes
- identify and develop potential facility partnership opportunities in underutilized schools that have been deemed by the school board as viable to support such arrangements
- support the hiring of 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 school board's School Facility Operations and Renewal (O&R) Grant. School boards are divided into four groups according to the percentage change to each school 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 school boards that fall into Group A are eligible for Capacity Building funds.

All school boards that fall into Group D are not eligible for Capacity Building funds.

School 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 school 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 school board is experiencing a three-year consecutive decline in enrolment in at least one panel, then the school board is eligible for capacity building funds

Data Management

Funding for Data Management allows all 72 school 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 school board size and need. The scaling factors for Capital Planning and Data Management are related to school 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 school 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

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

- Data Management base amount: \$30,500

For Capital Planning and Data Management, the scaling factors are (A):

- 1.00 if the school board has 0-25 schools
- 1.20 if the school board has 26-50 schools
- 1.44 if the school board has 51-100 schools
- 1.73 if the school board has 101-150 schools
- 2.08 if the school board has 151-250 schools
- 2.50 if the school board has 251-350 schools
- 3.00 if the school board has over 350 schools

For ARC Processes and Facility Partnerships, the scaling factors are (B):

- 1.00 if the school board has 0-4 qualifying schools
- 2.00 if the school board has 5-10 qualifying schools
- 3.00 if the school board has 11-20 qualifying schools
- 4.00 if the school board has 21-30 qualifying schools
- 5.00 if the school board has 31-40 qualifying schools
- 6.00 if the school board has 41-50 qualifying schools
- 7.00 if the school board has more than 50 qualifying schools

The calculation is the sum of the Capacity Building component (eligible school boards only) and the Data Management component (all school boards), as follows:

$$\text{Capacity Building} = (\$22,000 \times A) + (\$22,000 \times B) + (\$4,550 \times B)$$

$$\text{Data Management} = (\$30,500 \times A)$$

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

Capital Accountability Measures

Capital accountability measures apply to all new capital projects that school boards undertake related to new schools, additions and major school retrofits, including child care and EarlyON projects.

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

Approval Point 1-Pre-Design

Appointment of a Project Manager

School 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 school boards and the ministry for the duration of the project.

School boards are to provide the name of the Project Manager to the school board's ministry capital analyst.

Facility Space Template

School 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 school board retaining the services 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 school boards in evaluating potential square footage modifications, if needed.

If a school board chooses to amend the scope of a ministry approved project, the board is required to inform its ministry capital analyst prior to engaging the architect regarding the new proposed scope to confirm whether a revised Minister's approval is required.

School boards may not proceed with project designs for scope amended projects without ministry approval.

If a project requires additional ministry funding, the school board may be required to forfeit its project approval and re-submit a revised Capital Priorities business case with the alternative project scope.

In addition, any changes to the approved child care capital component of the project will require the approval of the school board's Consolidated Municipal Service Manager or District Social Services Administration Board (CMSM or DSSAB) and the board will be required to re-submit a revised Joint Submission – Capital Funding for Child Care form.

A copy of the Facility Space Template can be obtained through the school 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 school board. The role of the Cost Consultant is to review the design, provide objective costing analysis and advice, and report to the school 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 school board's request for Approval to Proceed with the project.

For projects that are comprised of multiple components such as school, child care, and other renewal work, boards are encouraged to obtain separate costings within the independent cost consultant report, as this breakdown of information is required when completing the Approval to Proceed request for the ministry.

School 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, school 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 school boards have the financial resources to carry capital projects to completion.

There is one exception to this approval requirement. Stand-alone 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 school board's ministry capital analyst.

Approval Point 3-Post-Tender

School 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 school board may proceed to award the tender.

In the instance, the overall project cost, based on tendered results, is higher than the ministry approval, school 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, school boards are required to seek a revised Approval to Proceed. School 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 school boards include optional components to the tender proposal to provide for some pricing flexibility.

Throughout project development, if a school board anticipates that project costs will exceed their project's existing Approval to Proceed, they are to seek a revised Approval to Proceed, including the identification of additional funding sources to support the excess costs. Excess costs incurred prior to receiving ministry approval may remain the responsibility of the school board and may impact future Capital Priorities project approvals for school boards.

Site Acquisition (Purchase/Lease/Expropriation)

School boards are required to provide the ministry with advance notification of site acquisitions, expropriations and leases. This requirement applies to all site acquisitions, whether funded through ministry provided funding, Education Development Charge revenues, or otherwise. School boards are to complete and submit the Site Acquisition Notification form to their ministry capital analyst.

This notification is to be submitted to the ministry at least 60 days prior to the financial close of the transaction. If the Minister notifies the school board, within 60 days from the day the notice was provided, that the proposed transaction shall not proceed, then the school board shall not proceed with the transaction.

The 60-day window for the Minister to respond will begin upon the receipt of a completed Site Acquisition Notification form.

In addition, school boards are encouraged to supplement the form with additional information regarding the school board's site selection process including rationale for the acquisition, market value assessments, other sites considered, any geotechnical exploration and environment testing performed on the site and 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 Notification form can be obtained through the school board's ministry capital analyst. Additional information can be found in the ministry's Education Development Charge and Site Acquisition Guideline (<https://efis.fma.csc.gov.on.ca/faab/CapitalPrograms.htm>).

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, typically ‘pupils of the board’ are the students that generate funding. A pupil of the board is generally defined as a student who satisfies the conditions for the right to attend without the payment of fees as outlined under the *Education Act*. For the purposes of enrolment used to calculate the components of the BAP Allocation, students for whom fees must be charged under the tuition fees regulation are also included. 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.

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 two count dates within the school year – the last school day of October and March.

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 of the current school year) 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.

A pupil is considered to be a fully high-credit day school student if a pupil generates no regular day-school ADE (i.e. generates all their day school funding at the high-credit day-school ADE rate).

Continuing Education and Summer School Pupils

The ADE of continuing education and summer school pupils is calculated based on classes or courses in which the pupils are enrolled.

Fees

School 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.

School boards are able to determine the fees that they charge in respect of visa students, continuing education, and summer school programs.

The ISRA, within the Continuing Education and Other Programs Grant, is based on the ADE of fee-paying international visa students reported in OnSIS, multiplied by \$1,300.

The school 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.

Reciprocal Education Approach (REA)

In accordance with sections 185 and 188 of the *Education Act* and O. Reg. 261/19: *Reciprocal Education Approach* under the *Education Act*, as of September 1, 2019, school boards are required to admit eligible students to a school of a school board or support an eligible student to attend an eligible First Nation-operated or federally-operated school. The amount of funding that a school board is required to provide or charge for each student, called the “base fee”, is a per pupil amount calculated in accordance with section 4 of O.Reg. 261/19, which is based on the amount set out in Section 3 of the tuition fees regulation (*Calculation of Fees for Pupils for the 2020-2021 School Board Fiscal Year*). School boards may enter negotiations with the federal government, a band, a council of the band, or an 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 2020–21.

Date	Description
August 19, 2020	School Board Estimates for 2020–21
November 13, 2020	School Board Financial Statements for 2019–20
November 20, 2020	School Board Enrolment Projections for 2021–22 to 2024–25
December 15, 2020	School Board Revised Estimates for 2020–21
May 14, 2021	School Board Financial Report for September 1, 2020 to March 31, 2021

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 may take to ensure compliance include:

- withholding grants when a school board is not in compliance
- requiring school boards to prepare and submit deficit management plans when necessary
- directing school boards to take measures to become compliant

School boards' financial statements are prepared following Public Sector Accounting Board (PSAB) standards. There are, however, still some expense exceptions to PSAB for budget compliance purposes, 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 Strategy

The purpose of the cash management strategy is to help reduce the Province's borrowing costs. Under this policy, school boards' monthly cash flows are refined based on each school board's cash requirement. School boards' funding entitlements remain the same under the GSN regulation; however, some school boards record a receivable

from the Province for the difference between their funding entitlement and the actual cash flow received.

Delayed Grant Payment – Operating

For those school boards, part of their grant payments from the ministry are delayed until their adjusted accumulated surplus and deferred revenue (ASDR) balance meet a specified criterion. 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 Operating amount is updated annually based on the most recent financial statements submitted by school boards.

Delayed Grant Payment – Proceeds of Disposition

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 Proceeds of Disposition amount is updated twice per year based on the most recent estimates and revised estimates submitted by school boards.

School boards' transfer payments are 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, school boards have flexibility in their actual expenditures. It is up to school 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 regulation must be respected.
- The Library Staff Allocation within the School Foundation Grant is to be used to fund library staff.
- The Special Education Grant is limited to special education expenditures, including spending restrictions on specific amounts within the grant.
- The allocations within the Targeted Student Supports Envelope of the Learning Opportunities Grant are limited for use collectively on its four programs.
- The allocations within the Experiential Learning Envelope of the Learning Opportunities Grant are limited for use collectively on its three programs.
- The BAP Allocation within the Indigenous Education Grant is limited to expenditures that support the academic success and well-being of Indigenous students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions.
- The PPA Allocation within the Indigenous Education Grant includes a maximum amount that may be transferred to the PLG for the Indigenous Education Lead salary and benefits only. 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 RNEF within the Geographic Circumstances Grant is to be used to further improve education for students from rural communities.
- The Mental Health Workers Staffing Component within the Mental Health Workers Allocation of the Mental Health and Well-Being Grant is limited to expenditures on regulated mental health professionals in secondary schools. Any unspent funding must be reported as deferred revenue.

- NTIP funding within the Cost Adjustment and Teacher Qualifications and Experience Grant 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 Internal Audit and Curriculum and Assessment Implementation Allocations and expenses).
- PLG funding is to be used for eligible expenditures, including salary & benefits and travel & professional development for the program leaders funded through the PLG. If the school board does not employ any one of the six program leaders, the school 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.
- The School Condition Improvement Allocation is to be used for renewal expenditures that are capitalized.
- 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 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 school board at undue financial risk. The draw on the accumulated surplus is limited to the lesser of the following:

- 1) the school board's accumulated surplus for the preceding year
- 2) one per cent of the school board's operating revenue

Carrying a deficit larger than this amount requires approval from the Minister of Education.

For school boards that have an in-year deficit up to the lesser of one per cent of the school board's operating revenue or the accumulated surplus from the preceding school year, an adjusted in-year deficit will be calculated to determine whether the school board needs to submit an In-Year Deficit Elimination Plan (IYDEP). The adjusted in-year deficit for each school board is calculated by removing the items that are exempted under O. Reg. 280/19: *Calculation of Maximum In-Year Deficit*. School boards that have an adjusted in-year deficit are required to submit an IYDEP showing how the school boards will eliminate the adjusted in-year deficit within two years.

Elementary Class Size Compliance

School boards are required to organize elementary classes to achieve the requirements set out in O. Reg. 132/12: *Class Size*. The ministry continues to ensure compliance with the elementary provisions of the class size regulation as outlined below.

For any school board that is not compliant:

- In year one of non-compliance, school board Chairs and Directors will be notified by the Minister and Deputy Minister and required to submit a compliance management plan detailing how the school board will become compliant with class size regulations.
- In year two of non-compliance and beyond, school board Chairs and Directors will be notified by the Minister and Deputy Minister and subject to the following reductions in the GSN envelope for school board administration and governance:
 - one per cent after two years of non-compliance
 - three per cent after three years of non-compliance
 - five per cent after four years of non-compliance
- The ministry will also conduct an analysis of that school board's use of other revenues for administrative purposes to determine if further restrictions are necessary.

In any year, a school 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 school 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 school board that demonstrates compliance with the class size regulation and reporting will have the above financial penalties or withholdings lifted, subject to the approval of the Minister.

Special Education Grant

The Special Education Grant establishes the level of funding that each school board may spend on special education; however, school boards may spend more on special education programs, services and/or equipment. School boards must take into account any funding through the PPF 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. School boards must spend the amount of the special education expenditure envelope (net of the new Northern Adjustment in MOV, SEA Per-Pupil Amount, and ABA Training Amount; these components are subject to spending restrictions outlined below), 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 supplemental grants. School boards must report unspent special education funds in a deferred revenue account to be used for special education in the future.

MOV Northern Adjustment

School boards are required to use funding provided under the Northern Adjustment category of the MOV component of DSENA on eligible expenses related to regionally determined special education priorities that are addressed through joint, innovative and cost-effective special education programs and services, thus maintaining the same purpose of the NSI. This enveloped funding is provided to the three cooperative lead boards responsible for administering on behalf of all school boards and school authorities within the cooperatives:

- District School Board Ontario North East for the Northeast cooperative
- Thunder Bay Catholic District School Board for the Northwest cooperative
- Conseil scolaire public du Grand Nord de l'Ontario for the French cooperative

Funding is administered by the three regional cooperatives and supports 22 district school boards and three school authorities. The lead school boards are responsible for distributing funding in a manner that supports all school boards contained within their respective cooperative. The lead boards must report any unspent funds in a deferred revenue account to be used for future Northern Adjustment expenditures. Where applicable, all non-lead school boards' expenses must equal their revenue from the lead board, returning any unspent funding to the lead board.

Any eligible spending in excess of the funding for the NSI will be included in the special education spending that is measured against the broader special education envelope described above.

Multi-Disciplinary Supports Amount

School boards generate DSENA Multi-Disciplinary Supports Amount funding for a multi-disciplinary team, based on the number of multi-disciplinary team members employed, in addition to funding for the Other Staffing Resources component amount of this Multi-Disciplinary Supports Amount.

Through the Multi-Disciplinary Team Component, each multi-disciplinary team member employed, up to a maximum of four, will generate \$101,275.86 for the school board. If the expenses for these multi-disciplinary team members are less than the amount of funding generated, this unspent funding is to 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 above.

SEA Per-Pupil Amount

School boards are required to use the SEA Per-Pupil Amount on eligible expenditures that comply with the *Special Education Funding Guidelines: Special Equipment Amount (SEA), 2020–21, Spring 2020*. These 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. SEA Per-Pupil Amount must be reported separately from all other special education expenditures. Unused SEA Per-Pupil Amount funding must be reported as SEA Per-Pupil Amount deferred revenue to support future SEA Per-Pupil Amount special equipment purchases. Any eligible spending in excess of the funding for SEA Per-Pupil Amount must be included in the special education spending that is measured against the broader special education envelope described above.

ABA Training Amount

School boards are required to use the BEA's ABA Training Amount funding for ABA training purposes, and any unspent funding must be reported in a deferred revenue account to be used for future 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 above.

Indigenous Education Grant

The PPA Allocation and BAP Allocation within the Indigenous Education Grant are limited to expenditures that support the academic success and well-being of Indigenous students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions. A school board may transfer funding from its PPA to the PLG for salary and benefits of the Indigenous Education Lead, if at least \$83,700.86 (half of the supervisory officer salary and benefits benchmark) has been allocated through the PLG for this purpose.

If PPA funds are unspent at the end of the school year, they must be reported as deferred revenue for future spending within the BAP Allocation.

School boards are required to deliver Indigenous Languages and First Nations, Métis, and Inuit 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
- enhancing student transportation options such as late bus runs and mobile online learning through tablets or Wi-Fi

Funding allotted to the school 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. School boards are required to publicly post details of RNEF expenditures as well as those schools in which RNEF funding was spent.

Mental Health Workers Allocation

The new Mental Health Workers Staffing Component of the Mental Health Workers Allocation within the Mental Health and Well-Being Grant is enveloped, in that it may only be used to support mental health workers in secondary schools. Any unspent

funding is to be reported as deferred revenue for future spending on mental health workers.

New Teacher Induction Program (NTIP)

School 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. School 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.

Program Leadership Grant (PLG)

PLG funding is to be used for eligible expenditures, including salary & benefits and travel & professional development for the program leaders funded through the PLG. School boards will be funded the lesser of: a) the allocation calculated and b) the total amount spent on PLG eligible expenditures. A school board will not generate funding for a lead unless a lead has been employed for the school year.

- If a school board does not employ a Mental Health Leader, the school board's PLG funding formula excludes 1.75 x Professional / paraprofessional benchmark + 10.44 per cent.
- If a school board does not employ a Technology Enabled Learning and Teaching (TELT) Contact, the school board's PLG funding formula excludes 1.0 x Information Technology benchmark + 10.44 per cent.
- If a school board does not employ an Indigenous Education Lead, the school board's PLG funding formula excludes 0.5 x SO benchmark + 10.44 per cent.
- If a school board does not employ a School Effectiveness Lead, the board's PLG funding formula excludes 1.0 x SO benchmark + 10.44 per cent if the school board's elementary ADE is $\leq 85,000$; and 2.0 x SO benchmark + 10.44 per cent if the school board's elementary ADE is $> 85,000$.
- If a school board does not employ a Student Success Lead, the school board's PLG funding formula excludes 1.0 x SO benchmark + 10.44 per cent.
- If a school board does not employ an Early Years Lead, the school board's PLG funding formula excludes 1.0 x SO benchmark + 10.44 per cent if the school board's ADE is $\leq 72,000$; 1.5 x SO benchmark + 10.44 per cent if the school board's ADE is $> 72,000$ and $\leq 115,000$; 2.0 x SO benchmark + 10.44

per cent if the school board's ADE is > 115,000 and ≤ 150,000; 3.0 x SO benchmark + 10.44 per cent if the school board's ADE is > 150,000 and ≤ 200,000; and 4.0 x SO benchmark + 10.44 per cent if the school board's ADE is > 200,000.

School Board Administration and Governance

The school board administration and governance enveloping provision requires that a school 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 Internal Audit and the Curriculum and Assessment Implementation Allocations and expenses), minus the public sector compensation restraint amount, plus a portion of other GSN grants that support expenditures for school board administration, including the following:

- Declining Enrolment Adjustment
- Safe and Accepting Schools Allocation
- NTIP and other components of the Cost Adjustment and Teacher Qualifications and Experience Grant¹
- Elementary supervision and professional development components of the Pupil Foundation Grant
- French-language equivalence component of the Remote and Rural Allocation
- RNEF Allocation

A school 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 school board administration and governance expenditures (minus expenditures related to Internal Audit and Curriculum and Assessment Implementation).

¹ Includes Crown contribution and stabilization adjustment for benefits trusts amount, the sick leave credit gratuities re-payment amount, the professional development amount, and the funding for maternity leave, sick leave and short-term sick leave and disability plans.

School Renewal Allocation

The School Renewal Allocation establishes the minimum that each school board must spend on facility repair and maintenance. These funds are restricted to ensure that school 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, school 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 school 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 school 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 (SCI)

School boards are expected to use the SCI 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*, revised April 2020.

Capital Projects

All expenditures incurred by school 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 the following:

- first-time equipping
- expenses incurred to meet *Child Care and Early Years Act, 2014* (CCEYA) (for child cares only)
- expenses incurred to meet Building Code standards, that qualify under the *School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide*, revised April 2020

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 towards having 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 the 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 *School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation 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 *School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide* requires school boards to capitalize interest costs on capital asset expenditures where the assets are not yet in service. In light of the 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 is calculated by deducting each school board's revenue from property taxes from the total funding allocation determined by the education funding formulas. Tax revenue is based on 38 per cent of the 2020 calendar year property taxes and 62 per cent of the 2021 calendar year property taxes, plus 2020 supplementary taxes less 2020 tax write-offs.

The expenses of a school board that are not incurred in a fiscal year by reason of strike affecting the operations of the school board will be recovered by the Province. The amount is equal to the “strike savings” less the “eligible expenses” incurred by the school board and approved by the Minister. The Minister shall approve expenses if they are necessarily incurred by the school board in connection with the strike and the amount of those expenses is reasonable in the circumstances. For additional information please see memorandum 2020: SB01 “Eligible Expenses Resulting from Labour Disruption.”

For school boards that include territory without municipal organization, the ministry will permit these school boards to deduct actual costs for trustee elections from property tax revenue. School boards are encouraged to enter into partnerships with other school boards or adjacent municipalities to run elections efficiently.

Provincial Funding and Property Taxes

Education funding determines each school 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 – Acronyms

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
EDC	Education Development Charges
EDI	Early Development Instrument
EFIS	Education Financial Information System
ELHT	Employee Life and Health Trust
ECPP	Education and Community Partnership Program (Allocation) (previously Care, Treatment, Custody and Correctional (Amount))
EL	Experiential Learning
ESL/ELD	English as a Second Language/ English Literacy Development
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
ISP	Investments in System Priorities
ISRA	International Student Recovery Amount
IT	Information Technology
IYDEP	In-Year Deficit Elimination Plan
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
NSI	Northern Supports Initiative
O&R	(School Facility) Operations and Renewal
OECM	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
PLG	Program Leadership Grant
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
SEL	School Effectiveness Lead
SEF	School Effectiveness Framework
SEPPA	Special Education Per-Pupil Amount
SESPM	Special Education Statistical Prediction Model
SFIS	School Facility Inventory System
SHSM	Specialist High Skills Major
SIP	Special Incidence Portion
SO	Supervisory Officer
SSF	Supports for Students Fund
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 PLG)
TSS	Targeted Student Supports (Envelope)