

Education Funding

Technical Paper

2014–15

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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' 2014–15 allocations for budgeting and financial reporting purposes.

The grant formulas outlined in this paper are based on the following regulations: *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year*, *Calculation of Average Daily Enrolment for the 2014-2015 School Board Fiscal Year*, and *Calculation of Fees for Pupils for the 2014-2015 School Board Fiscal Year*.*

Changes for 2014–15

A summary of the changes in the 2014–15 education funding approach is provided below. Further details can be found in the relevant sections of this paper.

In 2014–15, funding to school boards through the GSN is projected to be \$22.53 billion.

The 2014–15 GSN focuses on:

- the transfer of Full-day Kindergarten (FDK) into the GSN,
- continued support for labour agreement commitments,
- measures generated by the School Board Efficiencies and Modernization consultation,
- reforms to special education and school board administration,
- investments to help school boards keep up with costs, and
- capital investments.

* Should there be any discrepancy between details in this paper and the regulations, the regulations prevail.

Full-Day Kindergarten

All operating funding for Full-day Kindergarten (FDK), previously provided through Education Programs, Other (EPO), will be transferred into the GSN in 2014–15 with the exception of funding for Early Years Lead positions.

FDK students will be funded on the same basis as other elementary students.

Funding for early childhood educators (ECEs) will be allocated through the Pupil Foundation Grant, with funding for ECE salary grid recognition provided through the Cost Adjustment and Teacher Qualifications and Experience Grant.

Labour Framework

In the absence of new collective agreements being in place for September 1st, Ontario labour legislation requires that the current terms and conditions of employment in expired agreements will continue into the 2014–15 school year, unless these terms and conditions are specifically time limited in the collective agreement. For example, under current collective agreements, unpaid days are specific to the school year, and therefore lapse at the end of the agreement. However, no time limits are in place for the 97th day provisions for grid movement.

Commitments in the 2012–14 Labour Framework and agreed to as part of the Implementation Cost Estimate (ICE) Working Group process are being met and reflect provisions that continue in the absence of new collective agreements. These include:

Funding for an Additional Sick Day

In 2014–15, the benchmark increase for supply teachers to support an increase in sick days from 10 to 11 days continues.

Maternity Leave

The minimum benefit period for maternity leave for eligible employees was extended from 6 to 8 weeks. As in 2013–14, funding will flow to boards based on a table amount in the 2014–15 grant regulation.

Sick Leave and Short-Term Leave and Disability Plan Benefits

Eligibility for sick leave and short-term leave and disability plan benefits was expanded to capture a wider range of employees. As in 2013–14, funding will flow to boards based on a table amount in the 2014–15 grant regulation.

In addition, effective September 1, 2014, the salary difference between Elementary Teachers' Federation of Ontario (ETFO) and non-ETFO teachers will be eliminated, with revisions to the corresponding salary grids.

Benefits funding benchmarks continue to be reduced as part of the phasing out of retirement gratuities. As in 2013–14, there will be a 0.167 percent reduction in the benefits benchmarks in the Foundation Grants and equivalent adjustments to the benefits benchmarks in the special purpose grants.

School Board Efficiencies and Modernization (SBEM)

As an outcome of the School Board Efficiencies and Modernization (SBEM) consultation, the Ministry is taking a measured and phased approach to promote more efficient use of school space including: revising some GSN grants to incent boards to make more efficient use of space; revising the Pupil Accommodation Review Guideline (PARG) to make the process more effective for boards and communities; providing more capital project funding to support consolidations and right-sizing of school facilities; and building boards' capacity for capital planning.

School Renewal and School Operations Top-up Changes

The threshold for Base Top-up funding for the School Renewal and School Operations Allocations is being reduced. Under the new calculation, Base Top-up will be provided for up to 15 percent of a school's excess capacity to a maximum of 95 percent capacity.

A two-tiered system is being introduced for calculating Base Top-up funding that is determined by a school's utilization rate. Schools at, or below, 65 percent utilization will be provided with Base Top-up funding that recognizes 10 percent of their excess capacity rather than 15 percent. However, schools with utilization rates greater than 65 percent will continue to be eligible for Base Top-up funding that recognizes up to 15 percent of their excess capacity.

These changes will not affect schools qualifying for Enhanced Top-up funding under the School Renewal and School Operations Allocations. These schools continue to receive Enhanced Top-up funding for up to a maximum of 100 percent of their excess capacity.

Net Investment in Supported Schools

The Supported Schools Allocation provides support for minimum classroom staffing in schools that are far from other schools of the board.

To better support staffing levels in Supported Schools, there will be separate calculations for the elementary and secondary portions of a combined Supported School. Additional funding will also be flowed for Supported Schools to help ensure

that there is minimum core staffing of early childhood educators when there is a sufficient number of FDK students enrolled.

Capital Planning Capacity

Savings from the Top-up funding changes will be reinvested to encourage boards to make better use of school space. Boards will be provided with \$8.3 million to support policy development and capital planning. This funding, which in part will be targeted to boards that have consolidation opportunities, will also help boards that do not currently have adequate planning capacity.

Funding Formula Reforms

School Board Administration and Governance

Based on the advice of the School Board Administration and Governance Advisory Group (BAAG), the Ministry will begin to implement a new funding model for the School Board Administration and Governance Grant. Three of the seven allocations are being replaced, with no changes to the four remaining allocations. The majority of the funding will be determined using a formula based on ten core functions, which were identified by BAAG.

Although revenue neutral on a provincial basis, the new model will have a redistributive funding effect on school boards. To mitigate this impact, implementation will be phased in over four years beginning in 2014–15.

Special Education

The Special Education High Needs Amount (HNA) allocation continues to evolve based on extensive consultation with the Special Education Funding Working Group.

In 2014–15, the historical HNA per-pupil amounts and the transitional HNA Stabilization support will begin to be eliminated. Funding from these changes will be gradually re-purposed and re-distributed to increase the proportion of funding that is allocated through both the HNA Measures of Variability Amount (MOV) and the Special Education Statistical Prediction Model (SESPM). In addition, a High Needs Base Amount for Collaboration and Integration will be introduced which will provide a base of high needs funding using the same amount for all school boards.

Although revenue neutral on a provincial basis, the new model will have a redistributive funding effect on school boards. To mitigate this impact, implementation will be phased in over four years beginning in 2014–15.

Mental Health Leaders

Beginning in 2014–15, annual funding for Mental Health Leaders in school boards is being moved from Education Programs, Other (EPO) to the Learning Opportunities Grant. This \$8.8 million supports the salary and benefits costs of one Mental Health Leader in each school board, plus one leader to be shared by the four district school authorities.

This funding will be enveloped to ensure that each board has at least one Mental Health Leader.

Keeping up with Costs

Utilities

The Ministry will again provide a 2 percent cost benchmark update to the non-staff portion of the School Operations Allocation benchmark (excluding electricity) to assist boards in managing the increases in commodity prices. In addition, based on the Ministry of Energy's most recent Long-Term Energy Plan, the electricity component of the School Operations benchmark is being increased by 7.3 percent to assist boards with electricity costs.

Student Transportation

To help boards manage increased costs, the Student Transportation Grant is increasing by 2 percent. As in previous years, this cost update will be netted against a school board's transportation surplus.

Beginning in 2014–15, we will be returning to the funding policy of 100 percent support for transportation funding decreases resulting from declining enrolment. This change will help boards with declining enrolment maintain transportation service levels as well as meet transportation pressures that may emerge from school consolidations.

Construction Benchmark Increase

The Ministry is increasing the elementary and secondary new construction cost benchmarks by 4 percent to \$178.51/ft² (\$1,921.46/m²) and \$194.74/ft² (\$2,096.16/m²), respectively. This increase will apply to all new project approvals, including those approved under the 2013–14 Capital Priorities funding program.

Other Capital Investments

School Condition Improvement (SCI)

Over the next three years, the Government is investing \$1.25 billion in School Condition Improvement (SCI), with \$250 million to be allocated in 2014–15. This funding will also help school boards improve the overall energy efficiency of schools and meet the compliance requirements of the *Accessibility for Ontarians with Disabilities Act* (AODA).

Temporary Accommodation

The Ministry will continue to support costs related to temporary accommodation, including leases for permanent instruction space, portable leases and purchases, and portable moves. The Ministry will also continue to support land purchases that support approved capital priorities.

Accountability

To protect school renewal funding for use on capital expenditures, any increase in boards' spending on school operations in 2014–15 using the School Renewal Allocation will be limited. The maximum increase will be limited to an additional 5 percent of each board's average spending of the School Renewal Allocation on activity that is operating in nature for the three years preceding 2014–15. The envelope for each board will remain unchanged for 2015–16 and 2016–17.

The Ministry will be working with the sector to ensure that funding targeted to the government's key priorities is used for its intended purpose, for example, allocations in the Learning Opportunities Grant that directly support student achievement objectives, and the funding that helps ensure safe learning environments in Ontario schools.

Investments Outside the GSN

In 2014–15, the Government is providing \$178.9 million outside the GSN to further support boards in advancing student achievement. Further information about this funding will be provided to school boards through Ministry memoranda pertaining to Education Programs, Other (EPO).

School Authorities

As in previous years, funding for school authorities will be adjusted in 2014–15, as appropriate, to reflect changes in funding to district school boards. The Ministry will provide further information concerning funding for school authorities in 2014–15 in the near future.

Further Information

If you have any questions about the material in this paper, please contact your Ministry of Education regional office finance officer or the following branches of the Ministry:

Branch	Telephone Number
Capital Policy and Programs Branch	(416) 325-1704
Education Finance Branch	(416) 212-1818
Financial Analysis and Accountability Branch	(416) 314-3711
French-language Education Policy and Programs Branch	(416) 325-2127
School Business Support Branch	(416) 212-3173
Special Education Policy and Programs Branch	(416) 314-2333
Student Success/Learning to 18 Strategic Policy Branch	(416) 325-2564

Education Funding Grants

The current funding system is intended to:

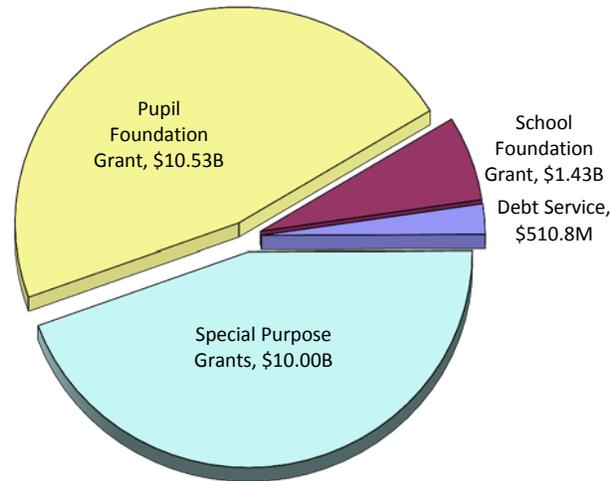
- provide a fair allocation for all students, wherever they live in Ontario;
- operate in a fair and non-discriminatory manner as between the public and Catholic boards in both the English-language and French-language systems;
- provide funding to maintain schools and to build new schools where they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

Education funding in 2014–15 consists of a Pupil Foundation Grant, a School Foundation Grant, twelve special purpose grants, and Debt Service support, as summarized below.

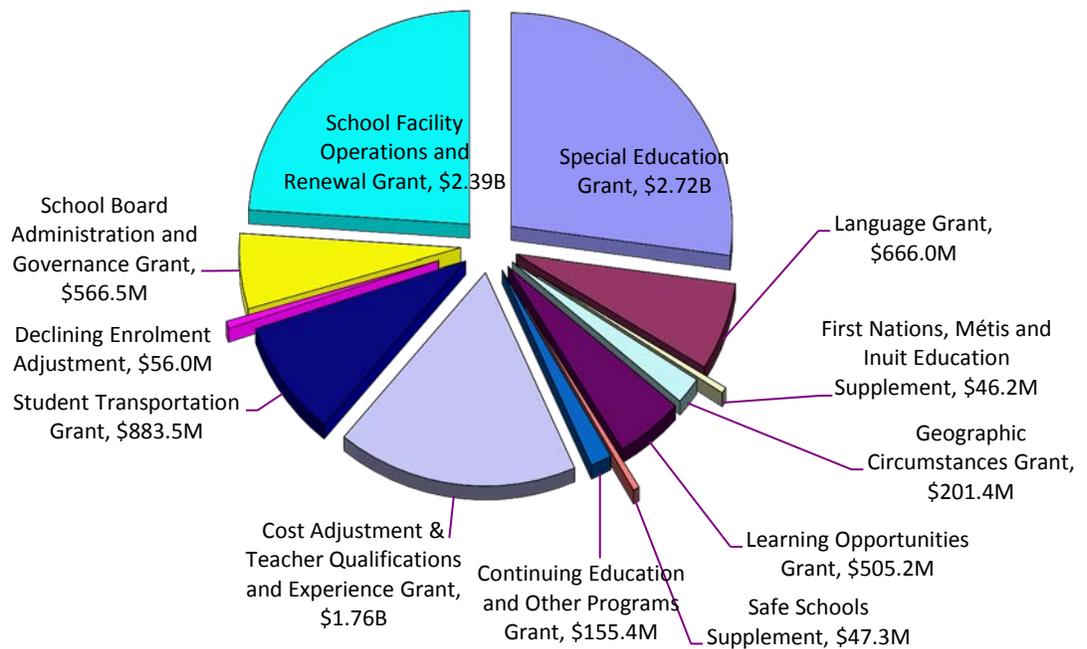
Grant Grouping	Component	Projected funding in 2014–15 (\$ Million)
PUPIL FOUNDATION GRANT	Classroom teachers Early childhood educators Education assistants Textbooks and learning materials Classroom supplies Classroom computers Library and guidance services Specialist teachers Student Success teachers Professional and para-professional supports Classroom consultants	\$10,529.9
SCHOOL FOUNDATION GRANT	Principals Vice-principals School secretaries School office supplies	\$1,429.8
SPECIAL PURPOSE GRANTS	<ol style="list-style-type: none"> 1. Special Education Grant 2. Language Grant 3. First Nations, Métis, and Inuit Education Supplement 4. Geographic Circumstances Grant 5. Learning Opportunities Grant 6. Safe Schools Supplement 7. Continuing Education and Other Programs Grant 8. Cost Adjustment and Teacher Qualifications and Experience Grant 9. Student Transportation Grant 10. Declining Enrolment Adjustment 11. School Board Administration and Governance Grant 12. School Facility Operations and Renewal Grant 	<p>\$2,719.8</p> <p>\$666.0</p> <p>\$46.2</p> <p>\$201.4</p> <p>\$505.2</p> <p>\$47.3</p> <p>\$155.4</p> <p>\$1,762.8</p> <p>\$883.5</p> <p>\$56.0</p> <p>\$566.5</p> <p>\$2,393.4</p>
DEBT SERVICE SUPPORT	Non-Permanently Financed Capital Debt Interest Expense	\$510.8
TOTAL	(includes \$34.4 million for school authorities and \$19.8 million funding not yet allocated)	\$22,528.2

2014–15 Grant Allocations (Projections)

Total: \$22.53B*



Special Purpose Grants



* School authorities funding (\$34.4 million) and funding not yet allocated (\$19.8 million) are included in the total, but not in the pie chart.

Pupil Foundation Grant

The Pupil Foundation Grant is a per-pupil allocation that supports the elements of a classroom education that are required by, and generally common to, all students (see page [14](#).)

The Pupil Foundation Grant has four allocations:

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

For 2014–15, funding through the Pupil Foundation Grant is projected to be \$10.53 billion.

New in 2014–15

The Elementary Pupil Foundation Grant has been reconfigured into three groupings from two groupings: Kindergarten (JK/K), Primary (Grades 1 to 3), and Junior and Intermediate (Grades 4 to 8). Each grouping will be funded on the basis of its class size standards and staffing model. All operating funding for Full-day Kindergarten (FDK), with the exception of funding for Early Years Lead positions, will be allocated through the GSN.

Pupil Foundation Grant Factors

Classroom Teachers

Salaries and benefits for classroom teachers to support funded average class sizes, and preparation time for classroom teachers as well as:

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

Early Childhood Educators (ECEs)

Salaries and benefits for ECEs, which were previously provided through EPO, will be allocated through the Kindergarten (JK/SK) Pupil Foundation Allocation, with funding to recognize the salary grid for ECEs provided through the Cost Adjustment and Teacher Qualifications and Experience Grant. Funding for ECEs will not be enveloped in the GSN.

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

Library and Guidance Services

Salaries and benefits for teacher librarians and guidance teachers.

Guidance teachers at the elementary level are those providing guidance primarily to Grade 7 and 8 pupils.

Classroom Consultants

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

Supply Teachers

Salaries and benefits for supply and occasional teachers.

Education Assistants

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

Professional and Para-professionals

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

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

Elementary Supervision

Funding for student supervision in elementary schools.

Department Heads

Funding for department head allowances in secondary schools.

Textbooks and Learning Materials

Textbooks are printed materials used for the formal study of a subject.

Learning materials are items that are required to meet the learning expectations of the curriculum and 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 are used by a student and cannot be used again by another student in the next semester, for example, a chemical used in a chemistry experiment.

Classroom Supplies

Classroom supplies are materials used to facilitate effective learning in the classroom and include classroom equipment. Classroom supplies are not required to meet the learning expectations of the curriculum.

Classroom Computers

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

KINDERGARTEN (JK/SK) Pupil Foundation Allocation	# staff per 1,000 ADE	benchmark salary + benefits (% of salary)	\$ allocation per ADE
Classroom Staffing Class size 26:2	Classroom Teacher [*]	38.46	\$72,879 + 11.12%
	Specialist Teacher/ Preparation Time [*]	7.55	
	Early Childhood Educator [†]	43.85	\$30,005 + 26.71%
Library and Guidance Services	Teacher Librarian [*]	1.31	\$72,879 + 11.12%
	Guidance Teacher [*]	0.20	
Classroom Consultants		0.41	\$100,323 + 10.88%
Supply Teacher			\$139.36
Education Assistants		0.20	\$42,551 + 26.71%
Professional/Para-Professional Supports		1.73	\$57,698 + 21.70%
Elementary Supervision			\$26.88
Textbooks and Learning Materials			\$69.00
Classroom Supplies			\$82.82
Classroom Computers			\$34.52
TOTAL Junior Kindergarten & Kindergarten Per-Pupil Amount[‡]			\$6,045.59

NOTE: Pension plan contributions for teachers and eligible members of Ontario Teachers' Pension Plan (OTPP) are matched by the Government and are not included in the benchmark salaries and benefits.

$$\text{Kindergarten Pupil Foundation Allocation} = \text{JK \& SK ADE} \times \$6,045.59$$

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

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

‡ Figures may not add due to rounding.

PRIMARY (Grade 1 to 3) Pupil Foundation Allocation	# staff per 1,000 ADE	benchmark salary + benefits (% of salary)	\$ allocation per ADE
Classroom Teacher Class size 19.8:1	Classroom Teacher [*]	50.51	\$72,879 + 11.12%
	Specialist Teacher/ Preparation Time [*]	9.67	
Library and Guidance Services	Teacher Librarian [*]	1.31	\$105.93
	Guidance Teacher [*]	0.20	\$16.20
Classroom Consultants		0.41	\$100,323 + 10.88%
Supply Teacher			\$139.36
Education Assistants		0.20	42,551 + 26.71%
Professional/Para- Professional Supports		1.73	\$57,698 + 21.70%
Elementary Supervision			\$26.88
Textbooks and Learning Materials			\$69.00
Classroom Supplies			\$82.82
Classroom Computers			\$34.52
TOTAL Primary Per- Pupil Amount			\$5,526.15

NOTE: 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.

Primary Pupil

$$\text{Foundation Allocation} = \text{Grade 1 - 3 ADE} \times \$5,526.15$$

* Additional funding is recognized through the Teacher Qualification 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 Teacher Class size 24.5:1	Classroom Teacher*	40.82	\$72,879 + 11.12%
	Specialist Teacher/ Preparation Time*	7.96	
Library Guidance Services	Teacher Librarian*	1.31	\$105.93
	Guidance Teacher*	0.20	\$16.20
Classroom Consultants		0.41	\$100,323 + 10.88%
Supply Teacher			\$139.36
Education Assistants		0.20	\$42,551 + 26.71%
Professional/Para- Professional Supports		1.73	\$57,698 + 21.70%
Elementary Supervision			\$26.88
Textbooks and Learning Materials			\$69.00
Classroom Supplies			\$82.82
Classroom Computers			\$34.52
TOTAL Junior and Intermediate Per-Pupil Amount			\$4,602.94

NOTE: 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.

Junior and Intermediate

Pupil Foundation Allocation = *Grade 4–8 ADE* × ***\$4,602.94***

* Additional funding is recognized through the Teacher Qualification 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 Teacher Class size 22:1 Credit load per pupil 7.5	Classroom Teacher *	42.61	\$72,879 + 11.12%	\$3,450.69
	Student Success Teacher/Preparation Time *	15.15		\$1,226.90
	Secondary Programming*	1.02		\$82.60
Library and Guidance Services	Teacher Librarian *	1.10		\$89.08
	Guidance Teacher *	2.60		\$210.56
Classroom Consultants		0.46	\$100,323 + 10.88%	\$51.17
Supply Teacher				\$101.94
Professional/Para-Professional Supports		2.21	\$57,698 + 21.70%	\$155.18
Department Head allowances		9.00	\$4,665 + 11.12%	\$46.65
Textbooks and Learning Materials				\$92.29
Classroom Supplies				\$188.87
Classroom Computers				\$45.03
TOTAL Secondary Per-Pupil Amount				\$5,740.96

NOTE: 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.

Secondary

$$\text{Pupil Foundation Allocation} = \text{Grade 9 – 12 ADE} \times \$5,740.96$$

$$\text{Pupil Foundation Grant} = \text{Kindergarten Pupil Foundation Allocation} + \text{Primary Pupil Foundation Allocation} + \text{Junior and Intermediate Pupil Foundation Allocation} + \text{Secondary Pupil Foundation Allocation}$$

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

School Foundation Grant

The School Foundation Grant supports the costs of in-school administration and leadership (salaries and benefits for principals, vice-principals, and office support staff), as well as supplies for school administration purposes.

School boards continue to be responsible for decisions regarding the allocation of in-school administration staff to schools.

The School Foundation Grant has two allocations:

- Elementary School Foundation Allocation, and
- Secondary School Foundation Allocation.

The total School Foundation Grant is projected to be \$1.43 billion in 2014–15.

Definition of a “school” for the purposes of the School Foundation Grant

For the 2014–15 school year, facilities and schools eligible for School Foundation Grant funding are listed in a table as set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation. This table reflects how schools were funded in the 2013–14 school year and has been updated to include schools that have been identified as new openings or closures for the 2014–15 school year. Any changes to this list during the 2014–15 school year may be considered in amendments to the funding regulation.

In grouped facilities and/or programs – where multiple facilities and/or programs are grouped to form a school for the purposes of the School Foundation Grant – the school is identified as:

- an elementary school, if all the facilities and/or programs offer elementary-level instruction;
- a secondary school, if all the facilities and/or programs offer secondary-level instruction;
- a combined school, if the facilities and/or programs in the group offer a combination of elementary and secondary instruction (for example, Grades 7 and 8 with Grades 9 to 12).

A combined school is treated as a secondary school for the purpose of funding. In addition, any combined school with more than 300 elementary students and more

than 500 secondary students receives funding for one additional full-time equivalent (FTE) principal.

School Foundation Grant – ELEMENTARY

In-School Administration and Leadership				School Office Supplies
	Principal	School Office Support Staff (Secretaries)	Vice-Principal	Per School
Salary + benefits (% of salary)	\$113,422 + 10.88%	\$41,842 + 26.61%	\$107,432 + 10.88%	
Base Staff and Supplies				
School enrolment ADE >0 and ADE <50	0.5	1		\$2,070.50
School enrolment 50 or more ADE	1			
Additional Staff and Supplies Based on School Size				
School enrolment ADE ≥100 and ADE <250		$0.00125 \times (ADE - 100)$		\$6.06/ADE
School enrolment ADE ≥250 and ADE <300		$0.1875 + 0.002 \times (ADE - 250)$	$0.003 \times (ADE - 250)$	
School enrolment ADE ≥300 and ADE <500		$0.2875 + 0.003125 \times (ADE - 300)$	$0.15 + 0.003 \times (ADE - 300)$	
School enrolment ADE ≥500 and ADE <1,000		$0.9125 + 0.003675 \times (ADE - 500)$	$0.75 + 0.0025 \times (ADE - 500)$	
School enrolment 1,000 or more ADE		$2.75 + 0.003675 \times (ADE - 1,000)$	2	

NOTE: 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.

Calculation of the Elementary School Foundation Allocation

$$\begin{aligned}
 \text{Total Elementary School Foundation Allocation} &= \text{Principal} + \text{School Office Support Staff} + \text{Vice-Principals} + \text{School Office Supplies}
 \end{aligned}$$

School Foundation Grant – SECONDARY

In-School Administration and Leadership				School Office Supplies
	Principal	School Office Support Staff (Secretaries)	Vice-Principal	Per School
Salary + benefits (% of salary)	\$123,696 + 10.88%	\$44,077 + 26.61%	\$113,339 + 10.88%	
Base Staff and Supplies				
School enrolment ADE >0 and ADE <50	0.5	1		\$3,080.50
School enrolment 50 or more ADE	1			
Additional Staff and Supplies Based on School Size				
School enrolment ADE ≥100 and ADE <500		$0.003125 \times (ADE - 100)$	$0.0025 \times (ADE - 100)$	\$7.07/ADE
School enrolment ADE ≥500 and ADE <1,000		$1.25 + 0.0055 \times (ADE - 500)$	$1 + 0.002 \times (ADE - 500)$	
School enrolment ADE ≥1,000 and ADE <1,500		$4 + 0.004 \times (ADE - 1,000)$	$2 + 0.002 \times (ADE - 1,000)$	
School enrolment 1,500 or more ADE		$6 + 0.004 \times (ADE - 1,500)$	$3 + 0.001 \times (ADE - 1,500)$	

NOTE: 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.

Calculation of the Secondary School Foundation Allocation

$$\begin{aligned}
 \text{Total} \\
 \text{Secondary} \\
 \text{School} \\
 \text{Foundation} \\
 \text{Allocation}
 \end{aligned}
 &= \text{Principal} + \text{School Office Support Staff} + \text{Vice-Principals} + \text{School Office Supplies}
 \end{aligned}$$

Special Purpose Grants

A significant amount of board funding is built on the special purpose grants, which respond to the varying circumstances of boards, schools, and students. Special purpose grants are grants that recognize the different levels of support required by boards, schools, and students related to location, student and school needs, and a board's demographic profile. The twelve special purpose grants in 2014–15 are as follows:

No.	Grant Name	Projected Funding in 2014–15 (\$ Million)
1	Special Education Grant	\$2,719.8
2	Language Grant	\$666.0
3	First Nations, Métis, and Inuit Education Supplement	\$46.2
4	Geographic Circumstances Grant	\$201.4
5	Learning Opportunities Grant	\$505.2
6	Safe Schools Supplement	\$47.3
7	Continuing Education and Other Programs Grant	\$155.4
8	Cost Adjustment and Teacher Qualifications and Experience Grant	\$1,762.8
9	Student Transportation Grant	\$883.5
10	Declining Enrolment Adjustment	\$56.0
11	School Board Administration and Governance Grant	\$566.5
12	School Facility Operations and Renewal Grant	\$2,393.4

Special Education Grant

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

The Special Education Grant is made up of six allocations:

- Special Education Per Pupil Amount (SEPPA) Allocation – \$1.41 billion,
- High Needs Amount (HNA) Allocation – \$1.05 billion,
- Special Equipment Amount (SEA) Allocation – \$91.8 million,
- Special Incidence Portion (SIP) Allocation – \$60.3 million,
- Facilities Amount (FA) Allocation – \$96.0 million, and
- Behaviour Expertise Amount (BEA) Allocation – \$11.6 million.

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

The Special Education Grant is projected to increase to approximately \$2.72 billion in 2014–15.

New in 2014–15

Based on consultations with stakeholder representatives, a new model for the High Needs Amount (HNA) Allocation will be introduced. Provincially the changes are fiscally neutral, but they will have a redistributive funding effect on boards, and will therefore be phased in over four years.

Special Education Per-Pupil Amount (SEPPA) Allocation

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

The amounts for 2014–15 are:

- \$933.42 per JK to Grade 3 student,
- \$716.98 per Grade 4 to 8 student, and
- \$473.65 per Grade 9 to 12 student.

The SEPPA Allocation is projected to increase to approximately \$1.41 billion in 2014–15.

High Needs Amount (HNA) Allocation

The High Needs Amount (HNA) Allocation addresses the variation among boards with respect to students with special education needs and boards' abilities to respond to these needs.

In 2014–15 the HNA Allocation is made up of:

- the historical enrolment based HNA per-pupil amount, funded at 75 percent of the historical HNA per-pupil amounts – \$748.3 million,
- the Measures of Variability (MOV) Amount – \$66.3 million,
- the MOV Special Education Statistical Prediction Model (SESPM) amount – \$198.8 million, and
- the High Needs Base Amount for Collaboration and Integration amount – \$32.4 million.

More information regarding the four-year transition to the new model and details regarding the allocation methodologies was provided to school boards in a memorandum (2014: SBo4) from the Director, Special Education Policy and Programs Branch.

The HNA Allocation is projected to be \$1.05 billion for 2014–15.

The 2014–15 school year is the beginning of a four-year transition to a new funding model for the HNA Allocation. The new model better reflects the variation among boards with respect to students with special education needs and boards' abilities to meet those needs, thus making the HNA Allocation more fair and equitable. The transition to the new model will:

- eliminate the historical HNA per-pupil amounts over a four-year period, and the transitional HNA Stabilization in 2014–15, while repurposing the funding;

- use the repurposing/redistribution of funds to gradually increase the proportion of funding that is distributed through both the Special Education Statistical Prediction Model (SESPM), and the HNA Measures of Variability Amount (MOV), which were introduced in 2010–11 and 2009–10, respectively; and
- introduce a High Needs Base Amount for Collaboration and Integration beginning in 2014–15, which will provide all school boards with a minimum level of base high needs funding.

Special Equipment Amount (SEA) Allocation

The 2014–15 Special Equipment Amount (SEA) Allocation is made up of two components:

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

The Special Equipment Amount (SEA) Allocation* is projected to be \$91.8 million in 2014–15.

SEA Per-Pupil Amount

The SEA Per-Pupil Amount, which was introduced in 2010–11, is now in its final year of the transition to a single amount of \$36.101 for all school boards in 2014–15.

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

$$\begin{array}{l} \textit{Base Amount} \\ \$10,000 \end{array} + (\$36.101 \times \textit{ADE})$$

In 2014–15, each school board will receive a projected SEA Per-Pupil Amount, which includes a base amount of \$10,000 for each school board plus an amount based on the board’s average ADE. The SEA Per-Pupil Amount is allocated for the purchase of all computers, software, computing-related devices, and required supporting furniture, as identified for use by students with special education needs in accordance with the SEA funding guidelines.

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

* Each board’s Special Equipment Amount Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

SEA Claims-Based Amount

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, continues to be claims-based with an \$800 deductible. Eligibility requirements for SEA are outlined in the *Special Education Funding Guidelines: Special Equipment Amount (SEA), 2014–15 Spring 2014*^{*}.

For 2014–15, vision support equipment required by a student, which has a computer interface, but whose primary function is to help address the vision support needs of the student, may be included in a SEA claim.

SEA Allocation and Financial Reporting by Boards

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

Similar to 2013–14, the SEA Per-Pupil Amount will be reported separately from all other special education expenditures. Unused SEA Per-Pupil Amount funding (including the \$10,000 base) must be treated as SEA Per-Pupil Amount deferred revenue to support future purchases of computers, software, and computer-related devices and required supporting furniture identified for use by students with special education needs, as well as all training and technician costs for all SEA equipment.

Portability requirements for equipment purchased with the SEA funding are outlined in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation and described in the *Special Education Funding Guidelines: Special Equipment Amount (SEA), 2014–15, Spring 2014*^{*}.

Special Incidence Portion (SIP) Allocation

The Special Incidence Portion (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 of others at their school. Eligibility criteria for SIP are outlined in the *Special Education Funding Guidelines: Special Incidence Portion (SIP), 2014–15, Spring 2014*^{*}. SIP claims are submitted to the Ministry of Education regional offices for approval.

The SIP Allocation is projected to be \$60.3 million in 2014–15.

^{*} This document is available on the [Ministry of Education website](#).

Facilities Amount (FA) Allocation

The Facilities Amount (FA) Allocation supports education programs for school-aged children and youth in Government-approved care and/or treatment centres, and custody and correctional facilities operated by the Ministry of Children and Youth Services, the Ministry of Community and Social Services, the Ministry of Health and Long-Term Care, and/or the Ministry of Community Safety and Correctional Services. These facilities include hospitals, children's mental health centres, psychiatric institutions, detention and correctional facilities, community group homes, and other social services agencies. The provision of education in these facilities is subject to an agreement between a district school board and the facility.

The FA Allocation is projected to be \$96.0 million in 2014–15.

Funding for the FA Allocation is based on an approval process specified in a guideline issued for these programs. The recognized costs include teachers, education assistants, and classroom supplies.

Revenue is reduced for boards when a program is operating on a smaller scale than was projected or ceases to operate during the school year.

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

Behaviour Expertise Amount (BEA) Allocation

The Behaviour Expertise Amount (BEA) Allocation provides funding for school boards to hire additional board-level Applied Behaviour Analysis (ABA) expertise to support principals, teachers, and multi-disciplinary transition teams. To increase capacity within the publicly funded school system on the use of ABA methods, school board personnel with ABA expertise provide and coordinate training on ABA instructional methods and resources at the school board and school level. The services provided by ABA expertise professionals are applicable to all students and have been found to be specifically effective in working with students with Autism Spectrum Disorder (ASD), where appropriate. In addition, ABA expertise professionals continue to play a role in the successful implementation of the Connections for Students model for students with ASD.

The BEA Allocation is projected to be \$11.6 million in 2014–15.

The Ministry will allocate funding based on the following formula:

$$\text{\$84,213 per school board} + (\text{\$2.82} \times \text{school board's ADE})$$

Language Grant

The Language Grant provides funding to meet school boards' costs for language instruction.

The Language Grant has five allocations:

- English as a Second Language/English Literacy Development (ESL/ELD) Allocation – \$228.9 million,
- French as a Second Language (FSL) Allocation – \$245.4 million,
- French as a First Language (FFL) Allocation – \$76.7 million,
- Programme d'appui aux nouveaux arrivants (PANA) Allocation – \$6.1 million, and
- Actualisation linguistique en français (ALF) Allocation – \$108.9 million.

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

The total Language Grant is projected to be \$666.0 million in 2014–15.

New in 2014–15

FDK is now a core education program for all Junior Kindergarten and Senior Kindergarten students. As such, in order to maintain the program approach that French Immersion instruction should represent 50 percent or more of the school day, the average daily length of program required for FDK Immersion French is changing from 75 minutes to 150 minutes. This requirement is the same for Grades 1 to 8 Immersion. The per-pupil dollar amount for FDK Immersion will remain the same as for Grades 1 to 8 Immersion.

Second-Language and Second-Dialect Instruction

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

Three allocations of the Language Grant provide school boards with resources to meet the needs of these students. English-language school boards receive the English as a Second Language/English Literacy Development (ESL/ELD) Allocation. French-language boards receive the Programme d'appui aux nouveaux arrivants (PANA) Allocation and the Actualisation linguistique en français (ALF) Allocation.

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

English as a Second Language/English Literacy Development (ESL/ELD) funding, available only to English-language boards, is based on the sum of the Recent Immigrant and Pupils in Canada components.

For 2014–15, the ESL/ELD Allocation is projected to be \$228.9 million.

Recent Immigrant Component

The Recent Immigrant component provides a total of \$10,101.00 per eligible pupil over four years and is based on the number of recent immigrant pupils born in countries other than Canada, Great Britain, Ireland, the United States, Australia, and New Zealand.

The variables used in calculating this funding are:

- the number of eligible pupils who entered Canada in each year since September 2010, and
- a weighting factor for each of the four years.

Weighting Factors

Year	Start Date	End Date	Weighting Factor
1	September 1, 2013	October 31, 2014	1
2	September 1, 2012	August 31, 2013	0.85
3	September 1, 2011	August 31, 2012	0.5
4	September 1, 2010	August 31, 2011	0.25

Number of Eligible Pupils

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

Total Recent Immigrant Component

The allocation is the sum of the weighted numbers of eligible pupils for each year multiplied by \$3,885.00.

$$\text{Recent Immigrant Component} = \frac{\text{Total number of weighted recent immigrant pupils}}{\text{Total number of weighted recent immigrant pupils}} \times \$3,885.00$$

Pupils in Canada Component

The Pupils in Canada component is based on the number of children whose language spoken most often at home is neither English nor French from the 2006 Census data. This data is used as a proxy measure for the relative ESL/ELD need among boards for pupils not covered by the Recent Immigrant component.

Each board's allocation is set out in the Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year regulation.

Total ESL/ELD Allocation

$$\text{ESL/ELD Allocation} = \frac{\text{Total Recent Immigrant component}}{\text{Total Recent Immigrant component}} + \frac{\text{Total Pupils in Canada component from 2014–15 grant regulation}}{\text{Total Pupils in Canada component from 2014–15 grant regulation}}$$

French as a Second Language (FSL) Allocation

French as a Second Language (FSL) funding, available only to English-language boards, supports the additional costs of providing core French, extended French, and French immersion programs. The FSL allocation in 2014–15 is projected to be \$245.4 million.

French as a Second Language (FSL) – Elementary

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

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

In 2014–15, the average daily length of program for FDK French Immersion has changed from 75 minutes to 150 minutes.

Average daily length of program		Allocation per pupil enrolled in the program
20 – 59 minutes	Core, Grades 4 to 8	\$291.40
60 – 149 minutes	Extended, Grades 4 to 8	\$332.00
150 minutes or more	Immersion, JK and K, Grades 1 to 8	\$371.41

French as a Second Language (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	\$74.80	\$123.05
11 and 12	\$98.93	\$191.83

French as a First Language (FFL) Allocation

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

Funding benchmarks on a headcount basis is \$729.56 per elementary school pupil of the board as of October 31, 2014. Benchmarks per secondary day-school ADE pupil is \$833.67.

Start-up funding for new elementary classes in French is provided at the rate of \$18,114.65 for each new elementary school established by a board in 2014–15.

The FFL Allocation in 2014–15 is projected to be \$76.7 million.

Programme d'appui aux nouveaux arrivants (PANA) Allocation

The Programme d'appui aux nouveaux arrivants (PANA), available only to French-language boards, is projected to be \$6.1 million in 2014–15.

PANA provides a total of \$10,101.00 per eligible pupil over four years. It is based on the number of recent immigrant pupils who do not have rights under Section 23* of the *Canadian Charter of Rights and Freedoms* (the Charter), but have been admitted to the schools through the board’s admission committee.

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

- they were born in countries in which neither French nor English is the first language of a majority of the population; or
- they were born in countries in which a majority of the population speak a variety of French that is sufficiently different from the French used as the language of instruction in schools of the board.

The variables used in calculating this funding are:

- the number of eligible pupils who entered Canada in each year since September 2010, and
- a weighting factor for each of the four years.

Weighting Factors

Year	Start Date	End Date	Weighting Factor
1	September 1, 2013	October 31, 2014	1
2	September 1, 2012	August 31, 2013	0.85
3	September 1, 2011	August 31, 2012	0.5
4	September 1, 2010	August 31, 2011	0.25

Number of Eligible Pupils

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

Total PANA Allocation

The allocation is the sum of the weighted numbers of eligible pupils for each year multiplied by \$3,885.00.

$$\text{PANA Allocation} = \text{Total number of weighted recent immigrant pupils} \times \$3,885.00$$

* Section 23 refers to linguistic and education rights.

Actualisation linguistique en français (ALF) Allocation

Actualisation linguistique en français (ALF), available only to French-language boards, provides funding support for language instruction to pupils who are entitled to French-language education by virtue of the *Canadian Charter of Rights and Freedoms* (the Charter) and who have limited, or no competency, in French, or who use a variety of language that is different from standard French.

Total ALF funding in 2014–15 is projected to be \$108.9 million.

Per-Pupil Component

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

In 2010–11, this component was updated with 2006 Census data. The proxy measure is based on the proportion of the population with at least one parent having French as their "First Official Language Spoken."

Calculation of the Assimilation Factor

- 1 The percentage of students with at least one parent having French as their "First Official Language Spoken" is derived from 2006 Census data.
- 2 The assimilation factor is the greater of 75 percent or the percentage of students with at least one parent having French as their "First Official Language Spoken."

The Assimilation Factors are listed in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

Elementary Per-Pupil Allocation

$$\left(\text{Elementary ADE} \times \frac{\text{Assimilation}}{\text{Factor}} \right) \times \$886.12$$

Secondary Per-Pupil Allocation

$$\left(\text{Secondary ADE} \times \frac{\text{Assimilation}}{\text{Factor}} \right) \times \$388.25$$

School Component

The school component is calculated using the definition of school used for the School Foundation Grant. See page [21](#) for details.

Elementary School Amount

Total number of elementary schools × \$46,611.57

Secondary School Amount

Total number of secondary schools × \$87,103.14

Secondary School Size Amount

Number of Students	2014–15 Total Per Secondary School
ADE >0 and ADE < 100	\$80,983.14
ADE ≥100 and ADE < 200	\$121,474.71
ADE ≥200 and ADE < 300	\$161,966.28
ADE ≥300 and ADE < 400	\$202,457.85
ADE ≥400	\$242,949.42

Board Component Amount

Each board's amount for 2014–15 is \$293,697.20.

Total ALF Allocation

The total ALF allocation for a French-language board is the sum of the per-pupil, school, and board components.

$$\text{Total ALF Allocation} = \text{Per-Pupil Component} + \text{School Component} + \text{Board Component}$$

First Nations, Métis, and Inuit Education Supplement

The First Nations, Métis, and Inuit Education Supplement supports programs designed for Aboriginal students as outlined in the *Ontario First Nation, Métis, and Inuit Education Policy Framework** released in January 2007.

The First Nations, Métis, and Inuit Education Supplement has three allocations:

- Native Languages Allocation – \$8.8 million,
- Native Studies Allocation – \$16.6 million, and
- Per-Pupil Amount Allocation – \$20.9 million.

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

The total First Nations, Métis, and Inuit Education Supplement is projected to be \$46.2 million in 2014–15.

Native Languages Allocation

The \$8.8 million Native Languages (NL) Allocation supports elementary and secondary Native Language programs. Funding is based on the number of pupils enrolled and the average daily length of the program as set out below.

Native Language (NL) – Elementary

Average length of program	Staff per 12 elementary students	Allocation per pupil enrolled in the program
20 – 39 minutes	0.20	\$1,349.72
40 minutes or more	0.30	\$2,024.58

* Document is available on the [Ministry of Education website](#).

Native Language (NL) – Secondary

The funding is established according to credits as follows:

Grades	Staff per 12 secondary students	Allocation per-pupil credit
9 to 12	0.167	\$1,124.77

Native Studies Allocation

In 2014–15, \$16.6 million is being provided to fund secondary Native Studies courses*.

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

The funding is established according to credits as follows:

Grades	Staff per 12 secondary students	Allocation per-pupil credit
9 to 12	0.167	\$1,124.77

Per-Pupil Amount Allocation

In 2014–15, the Per-Pupil Amount Allocation is projected to be \$20.9 million.

The Per-Pupil Amount Allocation is calculated as follows:

$$\begin{array}{l} \textit{Per – Pupil} \\ \textit{Amount} \\ \textit{Allocation} \end{array} = \textit{ADE} \times \begin{array}{l} \textit{Estimated Percentage} \\ \textit{of First Nations, Métis,} \\ \textit{and Inuit Population} \end{array} \times \begin{array}{l} \textit{Weighting} \\ \textit{Factor} \end{array} \times \$179.51$$

Estimating the Percentage of First Nations, Métis, and Inuit Population in a Board

1. The percentage of First Nations, Métis, and Inuit population is derived from 2006 Census data.
2. The enrolment of a Census Sub-Division (CSD) is the sum of enrolments of all facilities of the board operating within the CSD.

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

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

The estimated percentage of First Nations, Métis, and Inuit population for each board is listed in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

Weighting Factor

A weighting factor is applied to direct more funding to boards with a higher estimated proportion of First Nations, Métis, and Inuit students.

Estimated percentage of First Nations, Métis, and Inuit student population	Weighting Factor
between 0 and 7.49%	1
between 7.5% and 14.99%	2
15% or more	3

Geographic Circumstances Grant

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

The Geographic Circumstances Grant consists of three allocations:

- Remote and Rural Allocation – \$128.7 million,
- Supported Schools Allocation – \$68.5 million, and
- Rural and Small Community Allocation – \$4.2 million.

The total Geographic Circumstances Grant is projected to be \$201.4 million in 2014–15.

New in 2014–15

In 2014–15, funding will be provided to better support minimum staffing levels when elementary and secondary panels are located in the same Supported School.

Also, in 2014–15, funding will be provided to Supported Schools to ensure that there is minimum core staffing of Early Childhood Educators (ECEs) when there is sufficient Full-day Kindergarten (FDK) enrolment.

Further, there is a technical change to the calculation to recognize the different funding levels across various elementary grades in the Pupil Foundation Grant.

Remote and Rural Allocation

The Remote and Rural Allocation supports the higher cost of purchasing goods and services for small school boards, as well as for boards that are distant from major urban centres, and for boards with schools that are distant from one another. In 2014–15, this allocation is projected to be \$128.7 million.

Board enrolment, distance from an urban centre, and school dispersion are used to determine funding.

Board Enrolment

This component recognizes that smaller school boards often have higher per-pupil costs for goods and services. Board funding is scaled to enrolment based on the tables below.

Enrolment	Per-Pupil Amount
0 to < 4,000	\$319.05 – (Day-School ADE x \$0.01733)
4,000 to < 8,000	\$249.74 – ([Day-School ADE – 4,000] x \$0.01990)
8,000 or more	\$170.15 – ([Day-School ADE – 8,000] x \$0.02127)

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 in southern Ontario operating in a minority language context face higher costs in obtaining goods and services.

This component uses the following formula:

$$\text{Distance/Urban Factor} = \left(\begin{array}{l} \text{Per – Pupil Amount} \\ \text{based on distance} \end{array} \times \text{ADE} \times \begin{array}{l} \text{Urban} \\ \text{Factor} \end{array} \right)$$

Distance is measured from the nearest defined cities of Toronto, Ottawa, Hamilton, London, or Windsor to the town or city located nearest to the geographic centre of the board.

Distance	Per-Pupil Amount
0 to < 150 kilometres	\$0
150 to < 650 kilometres	\$1.08842 x (D–150)
650 to < 1,150 kilometres	\$544.21 + [\$0.14650 x (D–650)]
1,150+ kilometres	\$617.46

Each board's distance and urban factor is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation, and is calculated using the following table.

City or town within a board's jurisdiction with a population of	Urban Factor
0 – 24,999	1
25,000 – 199,999	$1 - \left(\frac{\text{population} - 25,000}{175,000} \right)$
200,000 or more	0

Distance Equivalence

French-language school boards receive the higher of their distance/urban allocation or a distance allocation of \$177.78 per pupil.

School Dispersion

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

This dispersion distance is expressed by combining:

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

Only boards with an average dispersion distance greater than 14 kilometres qualify for funding under the dispersion component. Each qualifying board's allocation for this component is determined by the following formula.

This component uses the following formula:

$$\text{School Dispersion Component} = (2014-15 \text{ ADE}) \times (\$5.72696/\text{pupil}) \times \left(\frac{\text{Dispersion Distance} - 14 \text{ km}}{\text{Distance}} \right)$$

Each board's average school dispersion distance is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

Supported Schools Allocation

The Supported Schools Allocation provides additional funding for teaching and early childhood educator (ECE) staff to improve the viability of supported schools. The Supported Schools Allocation is projected to be \$68.5 million in 2014–15.

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 school where the next closest secondary school of the board is at least 45 kilometres away, and
- a combined school (a school that has both the elementary and secondary panels) where the next closest secondary or combined 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 2014-2015 School Board Fiscal Year* regulation.

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

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

Prior to 2014–15, a combined Supported School was treated as a secondary school for funding purposes. Under the new approach, introduced in 2014–15, these schools will generate funding for elementary and secondary teachers separately. This change recognizes the operational reality that elementary and secondary teachers are not interchangeable. This should typically generate more funding for these combined schools.

Elementary and Combined Supported Schools Schools (Elementary Portion)

Funding for Teachers

The Supported Schools Allocation is designed to provide incremental funding for elementary teachers beyond what is funded through the Pupil Foundation Grant. This ensures that these schools generate funding for a minimum number of elementary teachers.

The first step in the calculation of the funding is to determine the minimum number of full-time equivalent (FTE) elementary teachers that the elementary or combined supported school generates:

- an elementary or combined supported school with one elementary ADE generates funding to support a minimum of one FTE elementary teacher, and

- a school with 50 or more elementary ADE generates funding for a minimum of 7.5 FTE elementary teachers. The minimum number of FTE elementary teachers is scaled linearly between these points.

This is expressed mathematically as:

Elementary School ADE	Minimum Elementary Teacher FTE
ADE > 0 and ADE < 50	$42.5/49 + 6.5/49 \times \text{Elementary ADE}$
ADE \geq 50	7.5

The second step is to 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 is shown in the formula below:

$$\begin{array}{l} \text{Pupil Foundation} \\ \text{Grant Elementary} \\ \text{Teacher FTE} \end{array} = \left(0.04601 \times \frac{JK \text{ and } SK}{ADE} \right) + \left(0.06018 \times \frac{Grade}{ADE} \right) + \left(0.4878 \times \frac{Grade}{ADE} \right)$$

The third step is to subtract the number of FTE elementary teachers funded through the Pupil Foundation Grant from the minimum number of FTE elementary teachers determined in step one. A minimum of 0.183 FTE elementary teachers is funded for each elementary and combined supported school.

Funding is then calculated by multiplying the FTE teachers determined in step three by the benchmark teacher salary with benefits.

Funding for Early Childhood Educators (ECEs)

Elementary and combined supported schools with:

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

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

JKSK ADE	Funded FTE Early Childhood Educators (ECEs)
ADE > 0 and ADE < 16	0
ADE > 16 and ADE < 42	greater of 1.14 – (0.043846 x JKSK ADE) or 0
ADE ≥ 42	greater of 2.28 – (0.043846 x JKSK ADE) or 0

Funding is calculated by multiplying the staffing determined above by the benchmark early childhood educator salary with benefits.

Secondary and Combined Supported Schools (Secondary Portion)

Funding for Teachers

The Supported Schools Allocation is designed to provide incremental funding for secondary teachers beyond what is funded through the Pupil Foundation Grant (and in the case of the French-language boards, the Secondary School Size Amount of the Actualisation linguistique en français (ALF) Allocation). This ensures that these schools generate funding for a minimum number of secondary teachers.

The first step in the calculation of the funding is to determine the minimum number of FTE secondary teachers that the secondary or combined supported school generates.

- A secondary or combined supported school with one secondary ADE generates funding to support a minimum of one FTE secondary teacher.
- A secondary or combined and a school with 50 or more secondary ADE, but less than 200 secondary ADE, generates funding for a minimum of 14 FTE secondary teachers.
- A secondary or combined supported school with 500 or more secondary ADE generates funding for a minimum of 29.88 FTE secondary teachers and a secondary or combined supported school with 200 secondary ADE generates funding for a minimum of 14 FTE secondary teachers.
- The minimum number of FTE secondary teachers is scaled linearly between these points.

This is expressed by the table shown below:

Secondary School ADE	Minimum Secondary Teacher FTE
ADE < 200	lesser of $36/49 + (13/49 \times \text{Secondary ADE})$ or 14
ADE \geq 200	lesser of $10.24/3 + (15.88/300 \times \text{Secondary ADE})$ or 29.88

The second step is to determine the number of FTE secondary teachers that would be generated through the Pupil Foundation Grant (PFG) by the number of secondary pupils enrolled in the secondary or combined supported school. This calculation is shown in the formula below:

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

The third step is to subtract the number of FTE secondary teachers funded through the PFG from the minimum number of FTE secondary teachers determined in step one. This represents the number of additional teachers that needs to be funded through the Supported Schools Allocation. A minimum of 0.49 FTE secondary teachers is funded for each secondary and combined supported school.

Multiplying the staffing determined in Step 3 by the benchmark teacher salary with benefits gives the funding generated by the school for secondary teachers through the Supported Schools Allocation. In the case of French-language school boards this amount is adjusted for any funding generated by the school through the Secondary School Size Amount of the ALF Allocation.

Supported schools also generate top-up funding through the School Operations and School Renewal Allocations of the School Facility Operations and Renewal Grant when enrolment is less than the capacity of a school (see pages [101](#) and [110](#).)

Rural and Small Community Allocation

The Rural and Small Community Allocation (RSCA) supports boards with schools in rural or small communities. In 2014–15, this allocation is projected to be \$4.2 million.

This allocation is based on the Rural and Small Community Measure (RSCM^{*}), which is used by the Ministry of Finance for municipal grant purposes, to determine the proportion of a municipality’s population residing in rural areas or small communities. The RSCA is provided to boards with a minimum RSCM of 25 percent, and on a sliding

* The RSCM factors are listed in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation and are called Rural and Small Community Index (RSCI) factors.

scale up to an RSCM of 75 percent. Boards receive the full amount of support if they have a rural measure of 75 percent or greater. Boards with an RSCM below 25 percent receive no funding. The formulae for the allocation are immediately below.

If the RSCM is over 25 percent, but under 75 percent, the allocation is calculated as follows:

$$RSCA = ADE \times \$42.10 \times (RSCM - 25\%)$$

If the RSCM is 75 percent, or over, the allocation is calculated as follows:

$$RSCA = ADE \times \$21.05$$

Learning Opportunities Grant

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

The Learning Opportunities Grant comprises:

- Demographic Allocation – \$350.4 million,
- Literacy and Math Outside the School Day Allocation – \$20.3 million,
- Student Success, Grades 7 to 12 Allocation – \$59.8 million,
- Grade 7 and 8 Literacy and Numeracy and Student Success Teachers – \$20.4 million,
- School Effectiveness Framework Allocation – \$18.2 million,
- Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation – \$8.3 million,
- Specialist High Skills Major (SHSM) Allocation – \$18.7 million,
- School Authorities Amalgamation Adjustment – \$0.6 million,
- Mental Health Leaders Allocation – \$8.8 million.

The total LOG is projected to be \$505.2 million in 2014–15.

New in 2014–15

Annual funding of \$8.8 million for Mental Health Leaders in school boards is being moved from EPO (Education Programs, Other) to the Learning Opportunities Grant. This funding will be enveloped to ensure that each board has at least one Mental Health Leader.

Demographic Allocation

The largest portion of LOG funding – \$350.4 million – is flowed through the Demographic Allocation, which provides funding based on social and economic indicators that are associated with students having a higher risk of academic difficulty. This allocation supports boards in offering a wide range of locally determined programs for these high risk students. Examples of programs include breakfast programs, homework clubs, reading recovery, and withdrawal for individualized support. Boards have considerable latitude in determining the type of program and support that they provide with this funding.

Allocation Method

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

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

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

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

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

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

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 percent of schools with the most at-risk indicator for a given variable receive funding units. The funding unit scale provides a gradual increase in the per-pupil amount generated based on the level of risk in the school.
3. The per-pupil funding units for each indicator are multiplied by the enrolment of the school to create a school-level funding unit total for the indicator. Funding units for all indicators are summed to produce total school funding units.
4. The total funding amount is distributed on a school basis proportional to the funding units and the socio-economic indicator weighting.
5. School funding is summed to determine total funding for each school board.

Each board's allocation for the Demographic Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

Literacy and Math Outside the School Day Allocation

The Literacy and Math Outside the School Day Allocation provides funding for additional supports to enhance the literacy and math skills of students at risk of not meeting the curriculum standards and the requirements of the Grade 10 literacy test. In 2014–15, per-pupil funding is \$6,512 per ADE and this allocation is projected to be \$20.3 million.

These programs may be provided during the summer and during the school year outside the regular school day for:

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

Summer Literacy and Math Programs

Per-pupil funding for literacy and math programs at \$6,512 per ADE is available in the summer for at-risk students in Grade 7 to 12 and for parents of at-risk students.

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

$$\frac{2013-14 \text{ Transportation Grant for the board}}{2013-14 \text{ ADE of pupils of the board}} \times \frac{\text{ADE of Grades 7 to 12}}{\text{literacy and math summer school programs}} \times 3$$

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

Student Success, Grade 7 to 12 Allocation

In 2014–15, \$59.8 million is being provided for the Student Success, Grade 7 to 12 Allocation to assist students who may not otherwise achieve their educational goals. This funding is to be used to enhance preparation of students for passing the Grade 10

* Grade 4 to 8 ADE is used as a proxy for Grade 7 and 8 ADE.

literacy test, and to increase opportunities for students to participate in successful school-to-work, school-to-apprenticeship, or school-to-college program pathways.

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

Item	Component	Amount	Description	School Board Share Calculation
(A)	Co-ordinator	21 percent (\$12.5 million)	provides each school board with a dedicated leader to assist schools in developing programs to improve student success	\$173,119 per board
(B)	Enrolment	46 percent (\$27.2 million)	based on enrolment in Grades 4 to 12	$Grade\ 4\ to\ 8\ ADE \times \12.27 + $Grade\ 9\ to\ 12\ ADE \times \30.74
(C)	Demographic	21 percent (\$12.3 million)	based on the same socio-economic factors used in the Demographic Allocation of LOG [†]	$\$12,341,782 \times$ <i>Student Success Demographic Factor</i>
(D)	Dispersion	10 percent (\$5.8 million)	using the same factor that is used in the Remote and Rural Allocation [‡]	$Grade\ 4\ to\ 8\ ADE \times \0.25 + $Grade\ 9\ to\ 12\ ADE \times \0.63 × <i>Dispersion Distance</i>
(E)	Transportation	3 percent (\$2.0-million)		$2014 - 15$ <i>Transportation</i> × 0.0023 <i>Base Grant</i>
<i>Total Student Success = (A) + (B) + (C) + (D) + (E)</i>				

Guiding Principles

Release time and meeting costs as required for collaboration, inquiry, and job-embedded professional learning for:

- Student Success teachers,

* May not add due to rounding.

† Each board's Student Success Demographic Factor is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

‡ Each board's Student Success Dispersion Distance is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

- Student Success School and Cross Panel Teams,
- System leaders,
- Alternative education teachers,
- Teachers of locally developed or applied courses,
- Credit recovery, credit intervention, and dual credit teachers,
- Subject-specific teams dedicated to Student Success initiatives,
- Mathematics, literacy, and differentiated instruction facilitators and coaches (including provincial-level activities followed by board planning and implementation), and
- School- and classroom-based job-embedded learning teams using the professional learning cycle.

Resources (to a maximum of 10 percent of total funds) for Student Success programs or initiatives:

Leadership:

- Student Success leader's salary and benefits,
- Student Success leader's professional learning, and
- Student Success steering committee expenses.

Student activity support including expenditures for the following:

- Participation in Career Pathway activities,
- Participation in Skills Canada,
- Board- or school-based Student Voice initiatives,
- Student recognition,
- Student transportation to Student Success/Learning to 18 (SS/L to 18) programs or activities, and
- Support beyond regular school hours.

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

The government is committed to ensuring that secondary schools have the resources to provide every student – whether heading for post-secondary education, training, or the workplace – with the opportunity to succeed.

In 2014–15, funding for Grade 7 and 8 Student Success and literacy and numeracy teachers is projected to be \$20.4 million.

$$\text{Grade 7 \& 8 Student Success and Literacy Teachers} = \$25.91 \times \frac{\text{ADE (Grade 4 to 8)}}{\text{Average Elementary Qualifications \& Experience Factor}}$$

School Effectiveness Framework Allocation

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

School Effectiveness Framework funding is projected to be \$18.2 million in 2014–15. Each board receives a base amount of \$173,119 plus an additional \$173,119, if the elementary ADE of the board is greater than 85,000, plus a per-pupil release time amount of \$2.72, calculated using total elementary and secondary ADE.

Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation

Introduced in 2006–07 and until 2010–11 funded outside the GSN, the Ontario Focused Intervention Partnership (OFIP) Tutoring program supports boards in initiating and expanding before- and after-school, weekend, and summer tutoring programs. The OFIP Tutoring programs provide extra help to students who are not yet achieving the provincial standard in reading, writing, or mathematics.

Funding for OFIP Tutoring is projected to be \$8.3 million in 2014–15. The funding is calculated using total elementary and secondary ADE and a per-pupil amount of \$4.19.

Specialist High Skills Major (SHSM) Allocation

The Specialist High Skills Major (SHSM)^{*} program allows students to customize their secondary school experience and build on their strengths and interests by focusing their learning on a specific economic sector.

The portion of SHSM funding flowing through the GSN is projected to be \$18.7 million in 2014–15. The SHSM amounts are in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation[†].

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

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

School Authorities Amalgamation Adjustment

The School Authorities Amalgamation Adjustment represents the difference between the projected 2009–10 School Authority Allocation and the projected post-amalgamation funding impact for the receiving district school board. A positive adjustment will be added to the board's 2014–15 LOG allocation. Where the GSN provides greater funding than that generated by the School Authorities model, no adjustment to the board's LOG allocation will be made.

In 2014–15, the School Authorities Amalgamation Adjustment is projected to be \$0.6 million.

* The following link provides information on the [SHSM](#) program.

† Additional funding will be provided to school boards through an Education Programs, Other (EPO) transfer payment.

Mental Health Leaders Allocation

Beginning in 2014–15, the Ministry will be providing \$8.8 million* through the GSN to support the salary and benefits costs of a Mental Health Leader position in each school board. These positions, previously funded through EPO, will be funded at \$120,000 per board. One Mental Health leader will be funded and shared by all four isolate boards. This funding will be enveloped to ensure that each board has at least one Mental Health Leader.

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

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

Funding for the Mental Health Leaders Allocation is projected to be \$8.8 million* in 2014–15.

* The \$8.8 million includes \$120,000 for school authorities.

Safe Schools Supplement

The Safe Schools Supplement funding supports the Government's comprehensive Safe Schools Strategy as well as directing targeted funding for selected secondary schools in priority urban neighbourhoods.

The Safe Schools Supplement comprises:

- Safe Schools Strategy Allocation – \$37.3 million, and
- Urban and Priority High Schools Allocation – \$10 million.

The total Safe Schools Supplement is projected to be \$47.3 million in 2014–15.

New in 2014–15

The Ministry will be working with the sector to ensure that safe schools funding is used for its intended purpose.

Safe Schools Strategy Allocation

The Safe Schools Strategy Allocation is made up of the Professional Staff Support Component and the Program and Support Component. The allocation is based on enrolment, geographic factors, and social and economic indicators, with all boards receiving a minimum allocation of \$27,920 for professional support and \$55,839 for programs and support for suspended and expelled students.

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

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

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

Professional Staff Support Component

The Professional Staff Support Component is projected to be \$11.7 million in 2014–15. This funding supports non-teaching staff such as social workers, child and youth workers, psychologists, and attendance counsellors. The activity of such para-professional staff is critical to preventing and mitigating at-risk factors for a significant number of students.

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

Item	Description	Calculation
A	Enrolment	$Total\ ADE \times \$3.66$
B	Dispersion [*]	$\left(\frac{Grades\ 4\ to\ 8}{Enrolment} \times 0.087805 \right) + \left(\frac{Grades\ 9\ to\ 12}{Enrolment} \times 0.234150 \right)$ \times $Remote\ and\ Rural\ Dispersion\ Factor$
C	Demographic [†]	$Total\ ADE \times \frac{Weighted\ Demographic\ per\ pupil}{Total\ ADE}$
D	Total Component	$max\ [\$27,920, (A) + (B) + (C)]$

Programs and Support Component

The Programs and Support Component is projected to be \$25.6 million in 2014–15. This funding supports programs for expelled students and students serving long-term suspensions.

* Each board's Remote and Rural Dispersion Factor is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

† Each board's allocation for the Weighted Per-Pupil amount for professional support is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

The calculation for the Programs and Support Component is described below:

Item	Description	Calculation
A	Enrolment	$Total\ ADE \times \$8.01$
B	Dispersion*	$\left(\begin{array}{l} \text{Grades 4 to 8} \\ \text{Enrolment} \end{array} \times 0.192214 \right) + \left(\begin{array}{l} \text{Grades 9 to 12} \\ \text{Enrolment} \end{array} \times 0.512574 \right)$ \times $Remote\ and\ Rural\ Dispersion\ Factor$
C	Demographic†	$Total\ ADE \times \begin{array}{l} \text{Weighted} \\ \text{Demographic} \\ \text{per pupil} \end{array}$
D	Total Component	$max\ [\$55,839, (A) + (B) + (C)]$

Urban and Priority High Schools Allocation

Urban secondary schools struggling with safety issues may face challenges that arise from their size and their neighbourhood and community settings, including poverty and lack of community resources. In response to these challenges, the Ministry provides \$10 million annually.

The Urban and Priority High Schools Allocation provides needed funding support in schools and needed resources in communities. These resources are targeted to students and their families and include after-school recreational and arts programs, literacy and numeracy support, and peer-mentoring opportunities. The boards develop annual school action plans to support increased student achievement and improved school safety. The initiative recognizes that it is a responsibility shared by the school and the community to ensure that all students have the opportunities and support that they need to develop to their full potential.

Each board's allocation for the Urban and Priority High Schools Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

* Each board's Remote and Rural Dispersion Factor is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

† Each board's allocation for the weighted per-pupil amount for the Professional Staff Support Component is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

Continuing Education and Other Programs Grant

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

The Continuing Education and Other Programs Grant consists of:

- Adult Day School – \$25.8 million,
- High-credit Day School – \$9.8 million
- Summer School – \$32.1 million,
- Continuing Education – \$60.2 million,
- Prior Learning Assessment and Recognition (PLAR) – \$1.9 million, and
- International Languages, Elementary – \$25.5 million.

In 2014–15, the Continuing Education and Other Programs Grant is projected to be \$155.4 million.

Funding is \$3,341 per ADE for Adult Day and High-Credit Secondary Day School, Summer School students, and Continuing Education students (excluding students for whom fees are chargeable under the tuition fees regulation), and \$54.39 per classroom hour for international languages programs.

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.

Secondary School Transfer Courses

Funding is provided through Continuing Education and Summer School programs for courses that allow secondary students to move between the applied and academic streams, and to allow partial credits as permitted by Ontario secondary school curriculum policy documents.

Summer School and After-School Credit Courses

This grant supports credit courses for elementary reach-ahead students and credit courses for secondary school students in the summer or outside the school day, for example, in the evenings.

Prior Learning Assessment and Recognition

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

- \$120.00 for an individual student assessment for Grade 9 and 10 credits (maximum of one such assessment per mature student in any one school year),
- \$120.00 for an individual student equivalency assessment for Grade 11 and 12 credits (maximum of one such assessment per mature student in any one school year), and
- \$362.00 for each completed challenge assessment for a Grade 11 or 12 full credit course, whether successful or unsuccessful.

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

International Languages Programs, Elementary

Funding is also provided for international languages programs for elementary students. Funding for approved classes for international languages instruction in a language other than English or French is based on a rate of \$54.39 per classroom hour when a board's average class size for the program is 23 or more. Where the average size of an international languages class is less than 23, the rate of \$54.39 per classroom hour is reduced by \$1 for every pupil less than 23.

Cost Adjustment and Teacher Qualifications and Experience Grant

Funding through the Cost Adjustment and Teacher Qualifications and Experience Grant is provided through three allocations:

- Cost Adjustment Allocation – \$56.6 million^{*},
- Teacher Qualifications and Experience Allocation – \$1.58 billion,
- Early Childhood Educator Qualifications and Experience Allocation – \$122.2 million, and
- New Teacher Induction Program Allocation (NTIP) – \$13.7 million.

The total Cost Adjustment and Teacher Qualifications and Experience Grant is projected to be \$1.76 billion in 2014–15.

The Qualifications and Experience Amount in the GSN will continue to recognize grid movement based on the 97th day provisions.

New in 2014–15

Changes to Teacher Qualifications and Experience Allocation: This allocation has been updated to reflect the changes to the Pupil Foundation Grant. The calculation for Elementary teachers will now be based on different per-pupil benchmarks for Kindergarten (JK/SK), Primary (Grades 1 to 3), and Junior and Intermediate (Grades 4 to 8).

Early Childhood Educators: Funding for salary grid recognition for early childhood educators (ECEs) will be allocated through the Early Childhood Educator Qualifications and Experience Allocation.

Cost Adjustment Allocation

The Cost Adjustment Allocation for non-teaching staff in 2014–15 is frozen at 2011–12 levels.

\$10 million of this allocation will be recovered from boards. This recovery is based on the non-unionized staff reported by school boards in 2008–09 Revised Estimates (as

* The \$56.6 million includes the \$10 million reduction for non-unionized staff.

requested in the memorandum of October 8, 2008: SB26 – 2008–09 Revised Estimates). Principal and vice-principals are not included in the calculation of non-bargaining staff, since principals and vice-principals tend to bargain collectively. Each board’s funding under the Cost Adjustment Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

Teacher Qualifications and Experience Allocation

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

With respect to grid movement in 2014–15, as with 2013–14, boards will be asked to provide projections of their grids both with and without movement as of October 31, 2014. Funding will be based on the weighted average of the grants that the two grids generate.

Average Elementary Qualifications and Experience Factor is calculated as follows:

$$\left(\text{Sum of } \left[\frac{\text{Elementary Teachers on a Board's Grid with Movement} \times \text{Instructional Salary Matrix}}{\text{Number of Elementary Teachers on the Board's Grid}} \right] - 1 \right) \times \frac{98}{194} + \left(\text{Sum of } \left[\frac{\text{Elementary Teachers on a Board's Grid without Movement} \times \text{Instructional Salary Matrix}}{\text{Number of Elementary Teachers on the Board's Grid}} \right] - 1 \right) \times \frac{96}{194}$$

Average Secondary Qualifications and Experience Factor is calculated as follows:

$$\left(\text{Sum of } \left[\frac{\text{Secondary Teachers on a Board's Grid with Movement} \times \text{Instructional Salary Matrix}}{\text{Number of Secondary Teachers on the Board's Grid}} \right] - 1 \right) \times \frac{98}{194} + \left(\text{Sum of } \left[\frac{\text{Secondary Teachers on a Board's Grid without Movement} \times \text{Instructional Salary Matrix}}{\text{Number of Secondary Teachers on the Board's Grid}} \right] - 1 \right) \times \frac{96}{194}$$

The Elementary Qualifications and Experience Allocation is calculated as the sum of the following three calculations:

$$\left(\begin{array}{l} \text{Average Elementary} \\ \text{Qualifications \&} \\ \text{Experience Factor} \end{array} \times \begin{array}{l} \text{JK/SK} \\ \text{Benchmark} \\ (\$3,848.17) \end{array} \times \begin{array}{l} \text{JK/SK} \\ \text{ADE} \end{array} \right)$$

$$\left(\begin{array}{l} \text{Average Elementary} \\ \text{Qualifications \&} \\ \text{Experience Factor} \end{array} \times \begin{array}{l} \text{Grades 1 to 3} \\ \text{Benchmark} \\ (\$4,995.70) \end{array} \times \begin{array}{l} \text{Grades 1 to 3} \\ \text{ADE} \end{array} \right)$$

$$\left(\begin{array}{l} \text{Average Elementary} \\ \text{Qualifications \&} \\ \text{Experience Factor} \end{array} \times \begin{array}{l} \text{Grades 4 to 8} \\ \text{Benchmark} \\ (\$4,072.49) \end{array} \times \begin{array}{l} \text{Grades 4 to 8} \\ \text{ADE} \end{array} \right)$$

The Secondary Qualifications and Experience Allocation is calculated as follows:

$$\begin{array}{l} \text{Average Secondary} \\ \text{Qualifications \&} \\ \text{Experience Factor} \end{array} \times \begin{array}{l} \text{Secondary} \\ \text{Benchmark} \\ (\$5,059.83) \end{array} \times \begin{array}{l} \text{Secondary} \\ \text{ADE} \end{array}$$

The Teacher Qualifications and Experience Allocation is projected to be \$1.58 billion in 2014–15.

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 \$72,879 gives the provincially funded salary as shown below:

Qualifications & Experience	D	C	B	A1	A2	A3	A4
0	\$42,452	\$42,452	\$42,452	\$45,025	\$47,211	\$51,263	\$54,127
1	\$45,076	\$45,076	\$45,076	\$47,787	\$50,155	\$54,565	\$57,560
2	\$47,823	\$47,823	\$47,823	\$50,709	\$53,260	\$58,012	\$61,197
3	\$50,585	\$50,585	\$50,585	\$53,632	\$56,328	\$61,459	\$64,840
4	\$53,457	\$53,457	\$53,457	\$56,642	\$59,506	\$64,979	\$68,637
5	\$56,299	\$56,299	\$56,299	\$59,651	\$62,676	\$68,492	\$72,383
6	\$59,061	\$59,061	\$59,061	\$62,669	\$65,846	\$72,012	\$76,180
7	\$61,962	\$61,962	\$61,962	\$65,686	\$69,053	\$75,554	\$79,970
8	\$64,921	\$64,921	\$64,921	\$68,761	\$72,289	\$79,117	\$83,811
9	\$67,887	\$67,887	\$67,887	\$71,830	\$75,473	\$82,674	\$87,637
10 or more	\$74,242	\$74,242	\$74,242	\$76,071	\$80,160	\$88,665	\$94,612

Note 1: These figures do not include benefits.

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

Early Childhood Educator Qualifications and Experience Allocation

Funding for the Early Childhood Educator Qualifications and Experience Allocation is projected to be \$122.2 million in 2014–15.

This allocation provides funding for educators, which refers to employees of the board who have been employed by the board to fill a position in Junior Kindergarten or Kindergarten that is designated by the board as requiring an early childhood educator (ECE).

With respect to grid movement in 2014–15, as with the current year, boards will be asked to provide projections of their grids both with and without movement as of October 31, 2014. Funding will be based on the weighted average of the grants that the two grids generate.

Educators 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.

$$\left(\frac{\left(\begin{array}{l} \text{Number of Category B} \\ \text{Educators on the} \\ \text{Board's Grid} \\ \text{with Movement} \end{array} \times 0.9517 + \text{Sum of} \left(\begin{array}{l} \text{Number of Category A} \\ \text{Educators on the} \\ \text{Board's Grid} \\ \text{with Movement} \end{array} \times \begin{array}{l} \text{Educator} \\ \text{Salary} \\ \text{Matrix} \end{array} \right) \right)}{\text{Number of Educators on the Board's Grid}} - 1 \right) \times \frac{98}{194}$$

$$+ \left(\frac{\left(\begin{array}{l} \text{Number of Category B} \\ \text{Educators on the} \\ \text{Board's Grid} \\ \text{without Movement} \end{array} \times 0.9517 + \text{Sum of} \left(\begin{array}{l} \text{Number of Category A} \\ \text{Educators on the} \\ \text{Board's Grid} \\ \text{without Movement} \end{array} \times \begin{array}{l} \text{Educator} \\ \text{Salary} \\ \text{Matrix} \end{array} \right) \right)}{\text{Number of Educators on the Board's Grid}} - 1 \right) \times \frac{96}{194}$$

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

$$\begin{array}{l} \text{Average Educator} \\ \text{Qualifications \&} \\ \text{Experience Factor} \end{array} \times \begin{array}{l} \text{ECE Benchmark} \\ (\$1,666.97) \end{array} \times \begin{array}{l} \text{JK/SK} \\ \text{ADE} \end{array}$$

The Early Childhood Educator Qualifications and Experience Allocation is projected to be \$122.2 million in 2014–15.

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

New Teacher Induction Program Allocation

The New Teacher Induction Program (NTIP) is designed to support the growth and professional development of new teachers in the system. The program provides a full year of professional support to help new teachers develop the requisite skills and knowledge to be effective as teachers in Ontario.

NTIP consists of:

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

In 2014–15, the total NTIP Allocation is projected to be \$13.7 million.

In 2014–15, school boards will receive funding for the NTIP Allocation that is the lesser of:

1. \$50,000 per board plus \$1,262.66 multiplied by the number of teachers on Rows 0, 1, and 2 of a board's Teacher Qualifications and Experience Grid with movement in 2013–14,

OR

2. A board's expenditure for NTIP in 2014–15.

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

- Boards may use their NTIP funding to offer support to second-year teachers. This expansion assists those teachers who need more than one year of support to gain proficiency in their role. Please note that not all second-year teachers may want, or need, another year of support.
- Boards are to include their beginning long-term occasional (LTO) teachers in the induction elements of NTIP. For the purposes of NTIP, a beginning LTO teacher is defined as a certified occasional teacher who is in his or her first long-term

* Further information on [NTIP](#), can be found on the [Ministry of Education website](#)

assignment of 97 or more consecutive school days as a substitute for the same teacher.

- Boards are encouraged to include their beginning full-time continuing education teachers in the support elements of NTIP. A beginning full-time continuing education teacher is defined as a certified teacher who is teaching 2 secondary credit courses per quad x 4 quads per year in a given school year in an adult day school.

Student Transportation Grant

This grant provides school boards with funding to transport students to and from home and school, including transporting students with special needs. The Student Transportation Grant is made up of six allocations:

- Enrolment Adjustment Allocation,
- Cost Update Adjustment Allocation,
- Fuel Escalator and De-escalator Allocation,
- Funding for Transportation to Provincial or Demonstration Schools Allocation,
- Effectiveness and Efficiency Review Funding Adjustment, and
- Full-day Kindergarten (FDK) Transportation Funding.

The cost benchmark for the Student Transportation Grant is being increased by 2 percent in 2014–15 to recognize higher operating costs. The total Student Transportation Grant is projected to be \$883.5 million in 2014–15.

Enrolment Adjustment Allocation

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

$$\text{Enrolment Adjustment} = \left[\begin{array}{c} 2013 - 14 \text{ Allocation for Transportation} \\ \text{less} \\ \text{Expenditures for 2013 - 14 for} \\ \text{Transportation to Provincial Schools} \end{array} \right] \times \left[\begin{array}{c} 2014 - 15 \\ \text{Day School ADE} \\ 2013 - 14 \\ \text{Day School ADE} \end{array} \right]$$

For comparative purposes in this calculation, Junior Kindergarten (JK) and Senior Kindergarten (SK) pupils are counted as half-time students in determining the ADE for 2014–15.

School boards with declining enrolment will not see any negative adjustment to their transportation funding in 2014–15.

Cost Update Adjustment Allocation

This allocation recognizes a cost increase of 2 percent for providing transportation services. Boards with a transportation deficit in the 2013–14 school year will receive the cost update adjustment.

Boards with a transportation surplus in the 2013–14 school year, and a cost update adjustment that is more than their surplus, will receive the difference between their surplus and the cost update adjustment.

Boards with a transportation surplus in the 2013–14 school year, and a cost update adjustment that is less than their surplus will not receive a cost update adjustment.

Using the 2013–14 Financial Statements, the transportation surplus or deficit for this allocation is calculated by adding:

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

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

$$\text{Cost Update Adjustment} = \left[\begin{array}{c} 2013-14 \text{ Allocation} \\ \text{for Transportation} \\ \text{less} \\ \text{Expenditures in 2013-14 for} \\ \text{Transportation to Provincial Schools} \end{array} \right] \times [0.02]$$

Fuel Escalator and De-escalator Allocation

For 2014–15, the Ministry will recognize the fuel price at \$0.918 per litre for southern school boards and \$0.938 per litre for northern school boards. This will be referred to as the "pegged price." For the purposes of establishing the adjusted pegged price, a 2 percent efficiency assumption is applied to the pegged price to take into account the ability of operators to purchase fuel in bulk or at discounted prices. Therefore, the adjusted pegged prices used for the purposes of this calculation are \$0.936 per litre for southern school boards and \$0.957 for northern school boards.

The GSN will establish a corridor of 3 percent above and below the adjusted pegged price. If fuel prices, as posted on the Ministry of Energy website and net of the Harmonized Sales Tax (HST), are above or below this corridor in any month within the fiscal year from September to June, a funding adjustment will apply. Monthly fluctuations in fuel prices within the corridor will not trigger any adjustments. The net total of the monthly funding adjustments will be applied to a board's transportation allocation twice a year. 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:

$$\frac{A / (1 + B) - C}{C}$$

Where:

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

B = the current HST rate, and

C = \$0.936 or, in the case of a northern board, \$0.957.

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

$$(D - 0.03) \times E \times 0.01$$

Where:

D = is the fuel price difference,

E = is the 2013–14 allocation for transportation less expenditures in 2013–14 for Provincial School transportation.

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

$$(D + 0.03) \times E \times 0.01$$

Where:

D = is the fuel price difference,

E = is the 2013–14 allocation for transportation less expenditures in 2013–14 for Provincial School transportation.

Funding for Transportation to Provincial or Demonstration Schools

Funding for Provincial and Demonstration Schools transportation is allocated based on expenditures reported by the board in 2014–15, as approved by the Ministry.

Continuing with the changes that were introduced in 2006–07, the Consortium de transport scolaire d'Ottawa, served by Conseil des écoles catholiques de langue française du Centre-Est, is coordinating transportation for all students attending Centre Jules-Léger. The Ottawa-Carleton District School Board is coordinating transportation for all students attending a residential program at an English-language Provincial or Demonstration school. Transportation funding to cover these expenditures flows directly to the two boards.

School boards that provide daily transportation to an English-language provincial or demonstration school continue to be reimbursed, based on approved expenditures reported by the board.

Effectiveness and Efficiency Review Funding Adjustment

Effectiveness and Efficiency (E&E) reviews of consortia operations and service delivery, and the resulting resets of funding levels, began in 2006–07 as part of the Ministry's student transportation reform. At the end of 2011–12, the Ministry had completed all original reviews.

The Ministry will continue with follow-up E&E reviews on consortia in 2014–15, and will recommend further funding adjustments based on the results of the reviews.

Full-day Kindergarten (FDK) Transportation Funding

As in previous years, funding for FDK transportation will be allocated to boards based on approval of submissions made to the Ministry.

Funding for Summer School Transportation

Additional funding for transportation is included under the Literacy and Math Outside the School Day Allocation and the Student Success, Grades 7 to 12 Allocation of the Learning Opportunities Grant (LOG). Please refer to LOG for details (see page [55](#)).

Declining Enrolment Adjustment

The Declining Enrolment Adjustment (DEA) recognizes that it takes time for boards to adjust their cost structures to reflect declines in enrolment. The DEA has been revised for 2014–15 so that it is “held harmless” against the increase in Kindergarten ADE resulting from the FDK transfer into the GSN.

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

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

The 2014–15 DEA is made up of three components:

- first year component – \$30.6 million,
- second year component – \$23.4 million, and
- third year component – \$2.0 million.

The DEA is projected to be \$56.0 million in 2014–15.

New in 2014–15

The Declining Enrolment Adjustment has been revised for 2014–15 so that it is being “held harmless” against the increase in Kindergarten Average Daily Enrolment (ADE) resulting from the FDK transfer into the GSN.

Determining the 2014–15 First Year Component

For the purposes of this calculation, 2013–14 ADE refers to the ADE that would have been calculated for 2013–14 if all Junior Kindergarten and Senior Kindergarten pupils in 2013–14 were counted as full-time pupils instead of half-time or part-time pupils.

For a school board where the 2014–15 ADE is lower than the 2013–14 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 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 2013–14 ADE:

Weighting Factor		Grants (2014–15 Benchmarks and 2013–14 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
100%	x	Remote and Rural Allocation of the Geographic Circumstances Grant
100%	x	Per-pupil components of the Directors and Supervisory Officers and the Board Administration Allocations of the School Board Administration and Governance Grant (Refers to the calculation prior to the phase-in of the new funding model.)
100%	x	School Operations Allocation of the School Facility Operations and Renewal Grant

NOTES: For FFL, start-up funding for new elementary classes 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 2014–15 ADE.

Weighting Factor		Grants (2014–15 Benchmarks and 2014–15 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
100%	x	Remote and Rural Allocation of the Geographic Circumstances Grant
100%	x	Per-pupil components of the Directors and Supervisory Officers and the Board Administration Allocations of the School Board Administration and Governance Grant (Refers to the calculation prior to the phase-in of the new funding model.)
100%	x	School Operations Allocation of the School Facility Operations and Renewal Grant
NOTES:		For FFL, start-up funding for new elementary classes is excluded. For School Operations, funding for licensing and approved asset management software, funding for capital lease amount on School Authority Amalgamation and funding for Community Use of Schools are excluded.

Determining the Second Year Component

The Second Year Component is equal to 50 percent of a school board's 2013–14 First Year Component.

Determining the Third Year Component

The Third Year Component is equal to 5 percent of a school board's 2012–13 First Year Component.

School Board Administration and Governance Grant

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

Funding is provided through the following allocations:

- Trustees Allocation – \$11.2 million,
- Reporting Entity Project Allocation – \$6.1 million,
- Parent Engagement Funding Allocation – \$3.0 million, and
- Internal Audit Allocation – \$5.2 million.

\$541.1 million is also provided through a combination of three existing allocations (the Directors and Supervisory Officers Allocation, the Board Administration Allocation, and the Multiple Municipalities Allocation), which are being phased out over four years and replaced with ten new functions.

The total School Board Administration and Governance Grant is projected to be \$566.5 million in 2014–15.

New in 2014-15

In 2014–15, the Ministry of Education will begin phasing in a new allocation model for the School Board Administration and Governance Grant, as recommended by the School Board Administration and Governance Advisory Group (BAAG). This change will result in funding that better reflects the administrative functions that each board must carry out and the key cost drivers for each of those functions.

Consistent with the Advisory Group's terms of reference, the results of the new allocation model are intended to be fiscally neutral for the Province although there will be some redistributive impacts. To give school boards time to adjust to these impacts, the new model will be phased in over four years and will be fully implemented in 2017–18.

Phase-in Structure

Under the new model, three of the Grant's allocations – the Directors and Supervisory Officers Allocation, the Board Administration Allocation, and the Multiple Municipalities Allocation – will become a single Board Administration Allocation made up of ten core functions. The four remaining allocations – the Trustees Allocation, the

Reporting Entity Project Allocation, the Parent Engagement Funding Allocation, and the Internal Audit Allocation – are unaffected.

In 2014–15, approximately 75 percent of the funding to boards is being generated using the 2013–14 allocation model, while the remaining 25 percent will be allocated by applying the new model to the three allocations noted above. The financial impact of this change is shown below.

Three Allocations Affected by the New Model

75 Percent	+	25 Percent	=	100 Percent
Current Allocation		New Core Functions		2014–15 Allocation
Directors and Supervisory Officers Board Administration Multiple Municipalities		Director of Education Senior Administration Director’s Office Human Resources Finance Payroll Purchasing Administration and Other Supports Information Technology Non-Staff		\$541.1 million

Four Allocations Not Affected by the New Model

Component	2014–15 Allocation
Trustees	\$11.2 million
Reporting Entity Project	\$6.1 million
Parent Engagement Funding	\$3.0 million
Internal Audit	\$5.2 million

Details on the Four Allocations Not Affected by the New Model

Trustees Allocation

The Trustees Allocation is projected to be \$11.2 million in 2014–15.

Trustee Honoraria

The restraint period for trustee honoraria is extended for the remainder of the current term of office for school board trustees. Trustee remuneration is limited until November 30, 2014, to the levels that would have been obtained had the restraint provisions in the *Public Sector Compensation Restraint to Protect Public Services Act, 2010* not expired.

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 (for example, conferences).

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

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

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

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

Amount	Description
distance amount (\$1,800) for boards with a jurisdiction greater than 9,000 square kilometres (as listed in Ontario Regulation 412/00, <i>Elections To and Representation On District School Boards</i>) or boards with a dispersal factor greater than 25 as set out in Table 5 of Ontario Regulation 412/00. Funding assumes travel to two committees of the board per month, required under the <i>Education Act</i> , as well as travel to one board meeting per month.	per trustee (including chair and vice-chair) for distance amount
enrolment amount ($\$1.75 \times \text{ADE} \div$ the number of trustees excluding First Nations and student trustees; native trustees receive amount equivalent to the enrolment amount received by the non-native trustees)	per trustee (including chair) for trustee honoraria
enrolment amount ($\$0.05 \times \text{ADE}$, with a minimum amount of \$500 and a maximum amount of \$5,000)	per board as additional honorarium for the chair
enrolment amount ($\$0.025 \times \text{ADE}$, with a minimum amount of \$250 and a maximum amount of \$2,500)	per board as additional honorarium for the vice-chair
\$5,000	per trustee (including chair and vice-chair) for travel and expense allowance, professional development, and other costs

The Ministry funds the full trustee honorarium calculated under the old method, plus 50 percent of the incremental cost between the new and old methods of calculating trustee honoraria. Boards provide for any additional costs.

Student Trustee Honoraria

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

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

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

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

Reporting Entity Project Allocation

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

Since 2005–06, the Ministry of Education 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 new reporting requirements for boards including:

- a new March reporting cycle corresponding with the Government fiscal year end,
- a specified audit procedure that ensures the accuracy of the financial information reported,
- the requirement for boards to track and report investments in major tangible capital assets (land and buildings) to the Province, and
- the implementation of the new Government transfers accounting standards.

For 2014–15, funding for REP is projected to be \$6.1 million.

Reporting Entity Project	2014–15
Base amount per board	\$53,767.00
Per-pupil amount	\$1.13

Parent Engagement Funding Allocation

Since 2005–06, the Province has provided Parent Engagement funding to support school boards in the implementation of a wide range of policies, programs, strategies, and initiatives that involve parents. The Ministry has allocated \$3.0 million annually based on the following:

$$\$5,000 + \$0.17 \text{ per student for board parent involvement committee} + \$500 \text{ per school council}$$

In addition, any combined school with more than 300 elementary students and more than 500 secondary students receives a further \$500.

Internal Audit Allocation

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

The funding is intended to support the regional audit teams whereby boards across the province are grouped into eight regions based on their geographic location. Each region

is supported by a regional internal audit team. This model is designed to promote sharing of best practices in internal audit and risk management activities and ensure efficient and equitable distribution of resources within the sector. A host board is assigned within each of the eight regions to oversee the administrative requirements of the regional audit team on behalf of other boards in the region. The internal audit funding is provided to the eight host boards.

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

Internal Audit Components

Funding for Staff Salary and Benefits of the Regional Internal Audit Team

a) \$259,294 per region

b) $\left(\frac{\text{Total Revenue of Region}}{\text{Total Revenue of Province}} \right) \times \$2,333,646$

Funding for Other Expenses (including travel and non-salary costs)

$$\left(\frac{\text{Total km}^2 \text{ in region}}{\text{Total km}^2 \text{ in Province}} \right) \times \$750,000$$

Details on the Three Allocations That Will be Replaced by the New Model

Directors and Supervisory Officers Allocation

In 2014–15, the funding is based on costs for one director per board and a number of supervisory officers reflecting board enrolment. This allocation is intended to cover salaries and benefits of these staff.* This allocation also recognizes the higher administrative costs incurred by some boards by using their Remote and Rural Allocation of the Geographic Circumstances Grant and the Demographic Allocation of the Learning Opportunities Grant in the calculation.

There is also funding provided through the Capital Administration Adjustment, which recognizes the higher administrative costs incurred by boards in managing their capital projects. The Capital Administration Adjustment is transitional funding for administration costs related to capital, which was previously calculated as 1 percent of the projected New Pupil Places Allocation in 2009–10.

* There is no provision for a salary increase for the 2014–15 school year.

The total calculation of the Directors and Supervisory Officers Allocation is as follows:

Directors and Supervisory Officers Allocation	2014–15
Base amount	\$563,896
Per-pupil amount for first 10,000 pupils	\$13.67
Per-pupil amount for next 10,000 pupils	\$19.95
Per-pupil amount for remaining pupils	\$27.44
% Geographic Circumstances Grant (Remote and Rural Allocation)	2.17%
% Learning Opportunities Grant (Demographic Allocation)	0.62%

Board Administration Allocation

This allocation provides funding for the business and other administrative functions of a board and the costs of operating and maintaining board offices and facilities. As with the Directors and Supervisory Officers Allocation, the Board Administration Allocation recognizes the higher costs of administration in some boards. This allocation covers expenses and support staff for the director and supervisory officers.

Dues to stakeholder organizations, including trustee associations, as well as support staff* costs for trustees, are also funded from the Board Administration Allocation.

This funding also supports low-enrolment boards to ensure that board administration resources and capacity are not compromised as a result of declining enrolment.

Board Administration Allocation	2014–15
Base Amount	\$99,977
Base amount (per board with less than 26,000 ADE)	\$215,067
Per-pupil amount	\$205.96
% Geographic Circumstances Grant (Remote and Rural Allocation)	11.94%
% Learning Opportunities Grant (Demographic Allocation)	0.62%

Enrolment used for determining the funding is the day-school ADE of pupils of the board (JK to Grade 12, excluding pupils 21 and over).

Multiple Municipalities Allocation

The Multiple Municipalities Allocation recognizes the additional costs for boards that are required to interact with a large number of municipalities and other local governing agencies. Boards incur administrative costs from dealing with municipalities on

* There is no provision for a salary increase for the 2014–15 school year.

property tax matters. Boards are also required to reach protocols and agreements with local agencies, such as police services and children’s aid societies.

Additional funding is provided to a board with 30 or more municipalities within its jurisdiction.

Allocation Per Municipality	
# of municipalities in a board	Amount
Fewer than 30	\$0
Between 30 and 49	$(n - 29) \times \$500$
Between 50 and 99	$[(n - 49) \times \$750] + \$10,000$
100 or more	$[(n - 99) \times \$1,000] + \$47,500$

NOTE: “n” is the number of municipalities

Details on the Ten Core Functions of the New Model

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

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

- 1. Director of Education:** In 2014–15, projected funding is based on the costs for one director per board. This allocation is intended to cover salary and benefits for the director of education.
- 2. Senior Administration function:** In 2014–15, projected funding is based on the costs for a number of associate directors, superintendents, senior business officials and other senior supervisory officers who report to the director of education. This allocation is intended to cover salaries and benefits of this staff. The cost driver for this allocation is ADE and Dispersion, which recognizes the higher administrative costs incurred by some geographically extensive boards.
- 3. Director’s Office function:** In 2014–15, projected funding is based on the costs for direct administrative support for the director and any other senior executives, including associate directors, superintendents, senior business officials and other senior supervisory officers. This allocation is intended to cover salaries and benefits of this staff. 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:** In 2014–15, projected funding is based on the cost 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. This allocation is intended to cover the salaries and benefits of this staff. The cost driver for this allocation is the number of original T4's issued for work done in the 2014 calendar year, which recognizes the workload of Human Resources (HR) staff and captures all staff including part-time and occasional.
5. **Finance function:** In 2014–15, projected funding is based on the cost for staff responsible for budgeting and planning, accounting, financial reporting and analysis, treasury management, non-grant revenue / receivables, and transaction processing. This allocation is intended to cover the salaries and benefits of this staff. The cost driver for this allocation is ADE and number of municipalities, which recognizes the additional costs incurred by boards that are required to interact with a large number of municipalities and other local governing agencies. Additional funding is provided to a board with 20 or more municipalities within its jurisdiction. In addition, the \$10.4M for Capital Administration previously allocated through a table in the applicable education regulation is allocated through this function to recognize the costs incurred by boards in managing their capital projects.
6. **Payroll function:** In 2014–15, projected funding is based on the cost for staff responsible for processing periodic pay cheques, reconciliation, withholding taxes, updating vacation and sick pay. This allocation is intended to cover the salaries and benefits of this staff. The cost driver for this allocation is the number of original T4's issued for work done in the 2014 calendar year, which recognizes the workload of Payroll staff and captures all staff including part-time and occasional.
7. **Purchasing/Procurement function:** In 2014–15, projected funding is based on the cost for staff responsible for determining purchasing needs, selecting suppliers, ensuring compliance with procurement directives, negotiating prices and follow-up. This allocation is intended to cover the salaries and benefits of this staff. The cost driver for this allocation is ADE.
8. **Administration and Other Supports:** In 2014–15, projected funding is based on the cost for staff responsible for research, communications, community and government relations, office services, reception, and so forth, which is not captured under any of the other core functions. This allocation is intended to cover the salaries and benefits of this staff.
9. **Information Technology function:** In 2014–15, projected funding is based on the cost for staff responsible for delivering a number of information technology (IT) services and supports to school boards and would include infrastructure services, application support and design and desktop support. This allocation is intended to cover the salaries and benefits of this staff. The cost driver for this allocation is the number of board administration staff "funded" by the allocation model. As IT staff serve the needs of other staff, total funded board staff is a proxy for the software

users (payroll, accounting, HR, e-mail). Therefore, the IT allocation is indirectly determined by all the other drivers from the previous eight core functions.

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

- 10. Non-Staff function:** In 2014–15, projected funding is based on the cost for all non-staff expenditures. The cost driver for this function is ADE and the formula has a base amount per board and an amount per ADE. In addition, this function could cover the costs of dues to stakeholder organizations, including trustee associations, as well as support staff costs for trustees. The cost driver for this allocation is ADE.

Compensation Benchmarks

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

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

Core Function	Driver	Formula	Salary (including benefits)
Directors	None	1	\$204,568.44
Other Senior Admin	ADE & Dispersion (D)	1.6802 + 0.1334/1000 x ADE + (0 for (D) up to the first 20 km 0.007762/1000 x ADE for D above 20 km up to 50 km 0.003881/1000 x ADE for D above 50 km)	\$163,972.13
Director's Office	# of Funded Senior Executives (SE)	2.5601 + 0.60493 x # of SE	\$65,191.17
Human Resources	T4s	MAX(0, -0.1084 + 2.308/1000 x # of T4s)	\$76,646.88
Finance	ADE & # Municipalities (M)	3.4333 + 0.1910/1000 x ADE + (0 for the first 20 M, 0.02156 FTE per M above 20)	\$76,646.88
Payroll	T4s	MAX(0, -0.4720 + 1.1834/1000 x T4s)	\$76,646.88
Purchasing	ADE	0.8915 + 0.07406/1000 x ADE	\$76,646.88
Admin and Other	ADE	MAX(1, -1.6828 + 0.6639/1000 x ADE)	\$76,646.88
Information Technology	# of Funded Board Administration (FBA) staff	0.9453 + 0.08907 x FBA	\$96,467.14
Non-Staff	ADE	\$153,126 + \$63.33 x ADE	n/a

School Facility Operations and Renewal Grant

The School Facility Operations and Renewal Grant has two major allocations:

- School Operations Allocation – \$2,062.4 million, and
- School Renewal Allocation – \$331.0 million.

The total School Facility Operations and Renewal Grant is projected to be \$2.39 billion in 2014–15.

New in 2014–15

There will be a 2 percent increase to the non-staff benchmarks (excluding electricity) to assist boards in managing the increases in commodity prices (gas, facility insurance, and other costs) and additional funding to assist boards with electricity costs.

An additional increase of 7.3 percent will be allocated specifically for higher electricity costs.

The threshold for Base Top-up funding for the School Renewal and School Operations Allocations is being reduced slightly. In addition, a two-tiered system for calculating Base Top-up funding that is determined by a school's utilization rate is being introduced.

Operations Allocation

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

- Base School Operations (based on a per pupil amount) – \$1.81 billion,
- Top-up for School Operations – \$219.5 million,
- Community Use of Schools – \$28.1 million,
- Licensing and Related Fees for Approved Asset Management Software – \$1.1 million,
- Capital Lease Amount on School Authority Amalgamation – \$0.1 million, and
- Section 23 Facilities Amount – \$1.9 million.

For 2014–15, this allocation is projected to be \$2.06 billion.

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Enrolment	“Day-School ADE” of pupils enrolled in Junior Kindergarten, Senior Kindergarten, and Grades 1 through 8.	“Day-School ADE” of pupils enrolled in Grades 9 through 12, excluding students 21 years of age and older.	<p>“Day-School ADE” of:</p> <ul style="list-style-type: none"> • pupils 21 years of age or older, High-Credit Day-School ADE portion of pupils in secondary school, • Average Daily Enrolment of pupils enrolled in Continuing Education credit courses during the day (excluding pupils enrolled in correspondence self-study programs), • Average Daily Enrolment of pupils enrolled in Secondary Summer School programs. • Approved spaces in care, treatment and custody programs that operate in board-owned space are treated as Continuing Education
On the Ground Capacity (OTG)	The Ministry has identified categories of instructional space for all elementary and secondary facilities of a board using the <i>Report of the Pupil Accommodation Review Committee</i> (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

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Benchmark Area Requirement per Pupil (fixed)	9.70 m ²	12.07 m ²	9.29 m ²
	<p>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.</p> <p>It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g., ESL, etc.) programming.</p>		<p>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.</p>
Supplementary Area Factor (SAF)	<p>The Board-specific Supplementary Area Factor recognizes unique design features of a board's school facilities such as wide hallways, large shop spaces, and auditorium space, as well as the additional space requirement associated with special needs programming.</p> <p>Each board has an elementary and secondary SAF that is greater than or equal to an adjustment factor of 1.0 (the secondary SAF is used for "Adult Education/Other Programs").</p> <p>Each board's Supplementary Area Factor is set out in the <i>Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year</i> regulation.</p>		
Benchmark for Operating Costs	\$80.03/m ²		

Adjustment Factor Calculations

Weighted School Age

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

Example: School Age Calculation

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

The weighted ages of schools were not updated for the 2014–15 GSN.

Supplementary Area Factor (SAF)

A board's SAF is determined by comparing its area per pupil, per panel, with the benchmark area per pupil of 9.7 m² for elementary and 12.07 m² for secondary. If the board's area per pupil is less than the benchmark, it is deemed to have an SAF of 1.0. To calculate a board's area per pupil, the total on-the-ground capacity of its schools (by panel) is divided by the total adjusted gross floor area (GFA) of these schools.

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

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

- Elementary schools with a capacity of less than 200 pupil places,
- Secondary schools with a capacity of less than 300 pupil places,
- Elementary schools where the variable benchmark is less than the fixed area per pupil of 9.7 m², and
- Secondary schools where the variable benchmark is less than the fixed benchmark area per pupil of 12.07 m².

For the first two items, the actual GFA is used, as the Ministry does not have a construction area benchmark for schools below the specified capacity threshold. For the last two items, the GFA is adjusted to reflect the lesser of the actual area per pupil or the (fixed) benchmark area requirement per pupil. This means that, for the purposes of calculating the SAF, a school's GFA was not adjusted below the fixed elementary (9.7 m²) or secondary (12.07 m²) benchmark area requirements. The table below provides an example of 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	<i>Actual</i>	= 5,100 m ²	The adjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board:
			GFA	= 465 pupil places	
			OTG	= 5,100 / 465	
			Area per Pupil	= 10.97 m ² /per pupil place	
			<i>Variable benchmark</i>		
			OTG	= 465 pupil places	
			New Variable Area per Pupil	= 10.35 m ² /per pupil place	
			Adjusted GFA	= OTG x Variable Area per Pupil = 465 x 10.35 = 4,813 m ²	4,813 m ²
Take lesser GFA of 5,100 m ² and 4,813 m ²					
ZZ	3	620	<i>Actual</i>	= 6,070 m ²	The unadjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board:
			GFA	= 620 pupil places	
			OTG	= 6,070 / 620	
			Area per Pupil	= 9.79 m ² /per pupil place	
			<i>Variable benchmark</i>		
			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	6,070 m ²
Take lesser GFA of 6,070 m ² and 6,295 m ²					
Total		1,295			13,314 m ²
SAF	=	(GFA/OTG) / Benchmark Area per Pupil			
	=	(13,314 m ² / 1,295) / 9.70 m ² = 1.060			

Base School Operations

The Base School Operations Amount is projected to be \$1.81 billion in 2014–15 and is calculated using the following formula:

$$\text{Base School Operations} = \text{Enrolment} \times \frac{\text{Benchmark Area Per Pupil}}{\text{Benchmark Area Per Pupil}} \times \text{SAF} \times \frac{\text{Benchmark for Operating Costs}}{\text{Benchmark for Operating Costs}}$$

The factors used to determine the Base School Operations for elementary, secondary, and other programs are set out in the table above (p. 97).

Top-up for School Operations

In addition to the Base School Operations, boards may be eligible for top-up funding which recognizes costs for schools that are operating at less than full capacity. Top-up for School Operations provides funding to address the cost of cleaning and maintaining some of the excess school facility capacity.

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) 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 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.

Top-up funding is projected to be \$219.5 million in 2014–15 and comprises two components:

- Base Top-up for School Operations, and
- Enhanced Top-up for School Operations for Supported or Rural Schools.

Base Top-up for School Operations

Base Top-up for School Operations is projected to be \$143.1 million in 2014–15 and is funded under a two-tiered structure where the rate of funding is dependent on a facilities utilization rate (ADE/OTG).

- Eligible schools \leq 65% utilization are to be provided a top-up rate that recognizes 10% of their excess capacity.
- Eligible schools $>$ 65% utilization are to be provided a top-up rate that recognizes 15% of their excess capacity rate up to a maximum 95% utilization.

All school facilities with capacity that opened prior to 2009–10 and have not undergone significant renovations after 2008–09 are eligible for Base Top-up for School Operations.

For a school facility with ADE at less than capacity (under-utilized facility):

$$\text{Base Top-up for School Operations} = \min\left(\text{Top-up Rate}, .95 - \frac{\text{ADE}}{\text{OTG}}\right) \times \text{OTG} \times \frac{\text{Benchmark Area Per Pupil}}{\text{Benchmark for Operating Costs}} \times \text{SAF}$$

Enhanced Top-up for School Operations for Supported or Rural Schools

This component is projected to be \$76.4 million in 2014–15.

School facilities identified as "supported" under the Supported Schools Allocation of the Geographic Circumstances Grant (see page 50) or as "rural" are provided with enhanced Top-up for School Operations.

A school facility that is not part of a supported school is deemed as "rural" if it meets at least one of the two following criteria:

- on October 31, 2013, the second character of the school's postal code is zero (0), or
- the school facility is listed as a rural school in the Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year regulation.

$$\text{Enhanced Top-up for School Operations for Supported or Rural Schools} = \min\left(100\%, 1 - \frac{\text{ADE}}{\text{OTG}}\right) \times \text{OTG} \times \frac{\text{Benchmark Area Per Pupil}}{\text{Benchmark for Operating Costs}} \times \text{SAF} - \text{Base Top-up for School Operations}$$

This enhanced top-up along with other components of School Operations Allocation will ensure that supported or rural school facilities are funded at 100 percent of their capacity.

New school facilities that opened or school facilities that have undergone significant renovations in or after 2009–10 are not eligible for this funding in 2014–15.

Community Use of Schools Allocation

This funding allows boards to reduce the rates for school space used by the community by helping boards with the costs involved with keeping schools open after hours such as heating, lighting, and cleaning.

Total Community Use of Schools Allocation in 2014–15 is projected to be \$28.1 million.

Board-by-board allocations under Community Use of Schools can be found in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation*.

Allocation for Licensing and Related Fees for Approved Asset Management Software

This allocation is projected to be \$1.1 million in 2014–15.

School boards are provided with this funding to offset the cost of licensing and related fees associated with approved asset management software. This software assists boards in developing and implementing effective renewal programs for their schools and document changes in school condition over time.†

Each board's Allocation for Licensing and Related Fees for Approved Asset Management Software is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

Capital Lease Amount on School Authority Amalgamation

In 2014–15, \$100,000 is being provided to continue capital lease arrangements made by former school authorities in remote communities.

* Information on the [community use of schools](#) can be found on the Ministry of Education website.

† Source: [Memo 2004: B7](#)

Section 23 Facilities Amount Allocation

In 2014–15, \$1.9 million is being provided for the Section 23 Facilities Amount Allocation, which supports education programs for school-aged children and youth in Government-approved care and/or treatment, custody and correctional facilities (see page [31](#)).

School Renewal Allocation

The School Renewal Allocation addresses the costs of repairing and renovating schools.

The School Renewal Allocation is the sum of the following three components:

- Base School Renewal – \$243.7 million,
- Top-up for School Renewal – \$33.6 million, and
- Enhancement to address deferred maintenance needs – \$53.7 million.

For 2014–15, this allocation is projected to be \$331.0 million.

New in 2014–15

For 2014–15 and going forward, any increase in the amount of school renewal funding directed towards operating expenses, under this allocation, will be limited to an additional 5 percent of each board’s historical three year average amount spent on operating. This is to ensure that part of this funding continues to be used for depreciable type expenses.

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.	<p>“Day-School ADE” of:</p> <ul style="list-style-type: none"> pupils 21 years of age or older, High-Credit Day-School ADE portion of pupils in secondary school Average Daily Enrolment of pupils enrolled in Continuing Education credit courses during the day (excluding pupils enrolled in correspondence self-study programs) Average Daily Enrolment of pupils enrolled in Secondary Summer School programs Approved spaces in care, treatment and custody programs that operate in board-owned space are treated as Continuing Education
On the Ground Capacity (OTG)	The Ministry has identified categories of instructional space for all elementary and secondary facilities of a board using the <i>Report of the Pupil Accommodation Review Committee (August 1998)</i> . 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

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Benchmark Area Requirement per Pupil	9.70 m ²	12.07 m ²	9.29 m ²
	<p>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.</p> <p>It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g. ESL, etc.) programming.</p>		<p>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.</p>
Supplementary Area Factor (SAF)	<p>The Board-specific Supplementary Area Factor recognizes unique design features of a board's school facilities such as wide hallways, large shop spaces, and auditorium space, as well as the additional space requirement associated with special needs programming.</p> <p>Each board has an elementary and secondary SAF that is greater than or equal to an adjustment factor of 1.0 (the secondary SAF is used for Adult Education/Other Programs).</p> <p>Each board's Supplementary Area Factor is set out in the <i>Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year</i> regulation.</p>		
Benchmark for Renewal Costs	<p>Board-specific weighted average of \$7.59 per m² and \$11.38 per m² with the weights reflecting the board's total area under and over 20 years of age (weighted average age) respectively.</p> <p>Each board's percentage of elementary and secondary school facility areas that are under and over 20 years of age are set out in the <i>Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year</i> regulation.</p>		
Geographic Adjustment Factor (GAF) (2011)	<p>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. It was last updated in 2011 (see Memorandum 2011: B6).</p> <p>Each board's Geographic Adjustment Factor is set out in the <i>Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year</i> regulation.</p>		

Adjustment Factor Calculations

Weighted School Age

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

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

The weighted ages of schools were not updated for the 2014–15 GSN.

Supplementary Area Factor (SAF)

A board's SAF is determined by comparing its area per pupil, per panel, with the benchmark area per pupil of 9.7 m² for elementary and 12.07 m² for secondary. If the board's area per pupil is less than the benchmark, it is deemed to have an SAF of 1.0. To calculate a board's area per pupil, the total on-the-ground capacity of its schools (by panel) is divided by the total adjusted gross floor area (GFA) of these schools.

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

The following subset of schools will be exempted from this adjustment:

- Elementary schools with a capacity of less than 200 pupil places,
- Secondary schools with a capacity of less than 300 pupil places,
- Elementary schools where the variable benchmark is less than the fixed area per pupil of 9.7 m², and

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

For the first two items, the actual GFA is used, as the Ministry does not have a construction area benchmark for schools below the specified capacity threshold. For the last two items, the GFA is adjusted to reflect the lesser of the actual area per pupil or the (fixed) benchmark area requirement per pupil. This means that, for the purposes of calculating the SAF, a school's GFA was not adjusted below the fixed elementary (9.70 m²) or secondary (12.07 m²) benchmark area requirements. The table below illustrates how the SAFs have been calculated.

Example: Elementary SAF Calculation					
Board Owned Schools	Weighted Average Age	OTG	Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]		GFA
XX	25	210	Area per Pupil	= 2,431 m ² / 210 pupil places = 11.58 m ² /per pupil place	2,431 m ²
YY	5	465	<i>Actual</i> GFA	= 5,100 m ²	The adjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board: 4,813 m ²
			OTG	= 465 pupil places	
			Area per Pupil	= 5,100 / 465 = 10.97 m ² /per pupil place	
			<i>Variable benchmark</i> OTG	= 465 pupil places = 10.35 m ² /per pupil place	
			New Variable Area per Pupil	= OTG x Variable Area per Pupil	
			Adjusted GFA	= 465 x 10.35 = 4,813 m ²	
Take lesser GFA of 5,100 m ² and 4,813 m ²					
ZZ	3	620	<i>Actual</i> GFA	= 6,070 m ²	The unadjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board: 6,070 m ²
			OTG	= 620 pupil places	
			Area per Pupil	= 6,070 / 620 = 9.79 m ² /per pupil place	
			<i>Variable benchmark</i> OTG	= 620 pupil places = 10.12 m ² /per pupil place	
			New Variable Area per Pupil	= OTG x Variable Area per Pupil	
			Adjusted GFA	= 620 x 10.12 = 6,295 m ²	
Take lesser GFA of 6,070 and 6,295 m ²					
Total		1,295			13,314 m²
SAF	=	(GFA/OTG) / Benchmark Area per Pupil			
	=	(13,314 m² / 1,295) / 9.70 m² = 1.060			

Over/Under 20 Years of Age Factor

The over/under 20 years of age factor is applied to the renewal allocation to reflect that a school's capital renewal needs increase with age. This board specific adjustment factor is calculated by panel and incorporates the weighted average age calculation to determine whether a school's gross floor area is under or over 20 years of age.

The benchmark renewal cost for schools < 20 years of age is: \$7.59 per m².

The benchmark renewal cost for schools ≥ 20 years of age is: \$11.38 per m².

Base School Renewal

The Base School Renewal is calculated using the following formula:

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

The factors used to determine the Base School Renewal for elementary, secondary and other programs are set in the table above (p. [105](#)).

Top-up for School Renewal

Base School Renewal is calculated using enrolment and does not recognize excess capacity at individual school facilities. Top-up for School Renewal provides funding to address the cost of repairing and renovating school facilities with excess capacity.

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) 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 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.

Top-up funding is projected to be \$33.6 million in 2014–15 and comprises:

- Base Top-Up for School Renewal, and
- Enhanced Top-up for School Renewal for Supported or Rural Schools.

Base Top-up for School Renewal

Base Top-up for School Renewal is projected to be \$21.2 million and is funded provides funding under a two-tiered structure where the rate of funding is dependent on a facilities utilization rate (ADE/OTG).

- Eligible schools ≤ 65% utilization are to be provided a top-up rate that recognizes 10% of their excess capacity
- Eligible schools > 65% utilization are to be provided a top-up rate that recognizes 15% of their excess capacity rate up to a maximum 95% utilization.

$$\begin{array}{l}
 \text{Base} \\
 \text{Top-up} \\
 \text{for} \\
 \text{School} \\
 \text{Renewal}
 \end{array}
 = \left(\text{Top-up Rate, .95} - \frac{\text{ADE}}{\text{OTG}} \right) \times \text{OTG} \times \frac{\text{Benchmark Area Per Pupil}}{\text{Benchmark for Renewal Costs}} \times \text{SAF} \times \text{GAF}$$

All school facilities that opened prior to 2009–10 are funded under a two-tiered structure where the rate of funding is dependent on a facilities utilization rate (ADE/OTG).

- Eligible schools ≤ 65 percent utilization are to be provided a top-up rate that recognizes 10 percent of their excess capacity
- Eligible schools > 65 percent utilization are to be provided a top-up rate that recognizes 15% of their excess capacity up rate up to a maximum 95 percent utilization.

Enhanced Top-up for School Renewal for Supported or Rural Schools

For 2014–15, this component is projected to be \$6.7 million for rural schools and \$5.7 million for supported schools.

School facilities identified as "supported" under the Supported Schools Allocation of the Geographic Circumstances Grant (see p. 50), or as "rural" are provided with enhanced Top-up for School Renewal.

A school facility that is not a supported school is deemed as "rural" if it meets at least one of the two following criteria:

- on October 31, 2013, the second character of the school's postal code is zero (0), or
- the school is listed as a rural school in the Grants for Student Needs - Legislative Grants for the 2014-2015 School Board Fiscal Year regulation.

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

This enhanced Top-up along with other components of the School Renewal Allocation will ensure that supported or rural facilities are funded at 100 percent of their capacity. New school facilities that opened and have not undergone significant renovations in or after 2009–10 are not eligible for this funding in the 2014–15.

School Renewal Enhancement

In 2014–15, this allocation is projected to be \$53.7 million and is an annual allocation provided to school boards to address deferred maintenance needs.

Each board's allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year* regulation.

Capital Funding

Capital Funding in 2014–15

The Ministry continues its multi-year capital funding as announced in 2011–12 through continued dialogue with school boards regarding their Capital Priorities and with further additional capital funding available to school boards to address high and urgent renewal needs, meet enrolment demands through temporary accommodation and to purchase land assets.

Capital Priorities Funding

The Ministry is in the process of finalizing the funding allocations to support the projects the Ministry has approved for the 2013–14 Capital Priorities program. As part of the 2013–14 Capital Priorities program, boards were asked to identify major capital projects expected to open by 2016–17. The Ministry focused its efforts on helping ensure that school boards are able to meet their project completion timelines, as well as identifying upcoming accommodation concerns.

School Consolidation Capital

In support of the SBEM initiative, the Ministry will have \$750 million in capital funding available for a School Consolidation Capital (SCC) program over the next four years. The Ministry recognizes that for school boards to effectively and efficiently manage their excess capacity, they will need to, in some instances, right-size their capital footprint. The SCC funding will be allocated on a business case basis for new schools, retrofits and additions that support consolidations. Approximately \$100 million of this funding is being allocated to support 23 consolidation projects that were recommended for funding approvals by the Ministry as part of the 2013–14 Capital Priorities program. The Ministry will provide more details about how the remaining SCC funding will be allocated in the near future.

Amount for School Condition Improvement

For 2014–15, the Ministry will be allocating \$250 million School Condition Improvement funding to address school renewal needs. The funding is allocated to boards based primarily on the number of schools operated by the board, excluding schools built since 2009 and schools for which boards have received Ministry funding to substantially renovate and/or replace.

Funding is allocated using the count of eligible elementary and secondary schools. Secondary schools receive more funding because they are typically larger. Adjustments are made to account for regional differences in construction costs.

Each school board receives \$150,000 of base funding. The remaining funding is divided up using the following three steps:

Step 1: Elementary schools assigned a weight of 1; secondary schools assigned a weight of 2.

Step 2: Scale school weights by the Geographic Adjustment Factor (GAF) for each school. The GAF accounts for regional differences in construction costs.

Step 3: Allocate funding to school boards in proportion to the sum of the weights calculated in Step 2.

Schools are excluded if:

- They were built in the last 5 years;
- They have received funding to be substantially renovated in the last 5 years; or
- The school board has received funding to replace the school.

Funding will be flowed to boards through the GSN as part of the monthly payments. Boards will be required to report the spending of this funding in the Total Capital Planning Solution[®] (TCPS[®]) database. As with the School Renewal Allocation, 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 into a deferred capital account (deferred capital contribution), in the future, as boards incur expenditures to ensure the physical integrity and safety of school buildings.

Boards must use this funding on depreciable renewal expenditures in schools that are expected to remain open and operating for at least five years. Boards should use the funding to address renewal priorities of the board, including addressing health and safety, replacing and repairing building components, improving the energy efficiency of schools, and improving accessibility. Boards are not to use this funding to expand the size of schools, build new schools, or to service debt.

Amount for Temporary Accommodation

The Ministry introduced a new allocation in 2010–11 to address the estimated annual cost of temporary accommodation previously charged to boards' New Pupil Places Grant. This approach will continue in 2014–15 with up to \$40 million based upon a combination of expected lease costs reported by a board and a model of portable need activity. This funding may be used for portable moves, leases, and purchases, as well as for lease costs for permanent instructional space and will be flowed as expenses are reported through the Education Financial Information System (EFIS). Unused amounts will not be carried forward to future years.

The portable funding model is based on a three-year history of school specific portable counts as reported in the School Facilities Inventory System (SFIS). Where boards had net board-wide additional portables, these were modelled as new portable purchases at \$120,000 per portable. Where boards had additional portables at schools offset by decreased portables at other schools, these were modelled as portable relocations at \$30,000 per portable. For example, if a board averaged 8 portable additions and 5 portable removals over the three-year history, the Temporary Accommodation allocation was calculated as \$510,000 (3 portable purchases at \$120,000 each and 5 portable relocations at \$30,000 each). In order to ensure fair and accurate temporary accommodation funding in future years, it is recommended that boards reflect any changes to their portable inventory in SFIS before January 31st each year.

Expected lease costs are calculated by summing the board's 2011–12 Revised Estimates for Portable Leasing Costs and Operating Lease Cost for Instructional Space. If boards are facing sizeable new lease costs not included in these Revised Estimates, the board may contact their capital analyst about applying for additional Temporary Allocation funding for 2014–15. The board would have to demonstrate both the rationale and financial need for the lease and would be considered in the context of the board's other capital priorities.

Full-day Kindergarten (FDK)

In October 2009, the Government announced a phased approach to support FDK for four and five year olds. To date, the Government has allocated just over \$1.45 billion in capital funding to support the implementation of FDK. This represents the capital funding allocations for Years 1 to 5.

Ministry staff have worked with schools boards to review the FDK capital needs of schools on a school-by-school basis. Funding was provided based on the number of additions or major retrofits a school board needs to undertake to accommodate the program.

In 2014–15, the Ministry will support additional FDK First-Time Equipping and Minor Renovation costs by recognizing higher kindergarten enrolments in 2014–15, as compared to 2013–14. The allocation is based on providing \$10,000 for each FDK classroom. Prior to Year 5, the number of classrooms was determined by dividing a board's total, fixed FDK enrolment target in each phase of the roll-out by 26, which is the average FDK classroom class size.

In the final year of the program implementation, the calculation to determine FDK First-Time Equipping and Minor Renovations funding has been modified to reflect that boards may have higher kindergarten enrolment numbers. To adjust for this modification, the Ministry will use the total JK/SK students of a board at

October 31, 2014 (minus) the total JK/SK students of a board at October 31, 2013 (if negative, the amount is zero).

The Ministry continues to allocate FDK capital funding to top-up existing capital projects, such as new schools and additions, where the implementation of the FDK program creates a need for additional space.

Since the 2011–12 school year, school boards have been allowed to spend up to 5 percent of their total FDK capital allocation as an operating expense for temporary accommodation (i.e., portables, portapaks, non-permanent relocatable classroom modules) leases and relocation costs. However, in any one year school boards will be restricted to spending the greater of 2.5 percent of their total FDK capital allocation or \$50,000, not to exceed their temporary accommodation funding room. This provides school boards with greater flexibility to address their accommodation needs associated with the implementation of FDK.

Capital Accountability Procedures

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

Approval Point 1 – Pre-Design

Facility Space Template

Boards must complete the Facility Space Template as the first approval point for new schools and major additions or retrofits that cost more than 50 percent of the value of the existing school. The Ministry must approve the template prior to the 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 boards in evaluating potential square footage modifications, if needed.

In order to ensure consistency with variable space benchmarks, the Ministry has developed new [Facility Space Templates](#) which allows boards to compare their project plan with the recommended space configuration upon which the benchmarks are determined.

Appointment of a Project Manager

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

Approval Point 2 – Pre-Tender

Independent Cost Consultant

The Ministry also requires that an Independent Cost Consultant be retained by the board. The role of the Cost Consultant is to review the design, provide objective costing analysis and advice, and report to the board on options to ensure that the proposed capital expenditure is within the approved budget, prior to tendering a project. The Ministry will require a letter from a senior board official confirming that the project estimate by the Cost Consultant is within the approved budget, as part of the board's request for Approval to Proceed with the project (formerly called Transfer from Reserve).

Approval to Proceed with Capital Projects (formerly called Transfer from Reserve)

Since June 12, 2006, any capital projects funded through Ministry capital programs have been subject to the Ministry's approval. As a result of this requirement, boards are advised to seek Ministry approval prior to tendering a capital project. This change was implemented to ensure that boards have the financial resources to carry capital projects to completion. This requirement for approval before proceeding with capital projects will continue.

There is one exception to this approval requirement. FDK capital projects that cost less than \$250,000 do not require a Ministry Approval to Proceed. This exemption only applies for stand-alone FDK projects, and a cost estimate for the project would still be required.

Approval Point 3 – Post-Tender

If the tendered amount for the capital project is consistent with the pre-tender project approval, the board may proceed to accept the tender. However, as is the current practice, if the tendered amount for the capital project is higher, the board will be required to identify a source of funding to offset the higher costs and will need an additional approval for the higher amount before the contract can be awarded.

Capital Funding to Replace Child Care Spaces in Replacement Schools

The Capital Funding Policy to Replace Child Care Spaces in Replacement Schools, introduced in February 2012, provides child care capital funding for replacement schools which contain viable licensed 0 to 5 years of age child care spaces and the school board has decided to close and the students are being accommodated at a new school or at a school undergoing an addition/major retrofit with funding from the Ministry and/or school board funds. To date, approximately \$10 million has been allocated through this policy.

School boards that qualify for child care capital funding through this policy are allocated funding under the Capital Priority Grant program where cash flow is contingent on spending. Funding includes short-term interest costs related to these capital investments.

Schools-First Child Care Capital Retrofit Funding

On July 10, 2012, the Ministry announced the introduction of a new Schools-First Child Care Capital Retrofit Policy. Further details regarding the implementation and funding approach were released on November 8, 2012. The policy is intended to guide the education and child care sectors as they plan for and repurpose school space to transition to serving children 0 to 3.8 years in licensed school-based child care. This investment is a foundation piece of the vision to modernize child care and supports the Government's decision to build a high-quality, accessible and coordinated early learning and child care system.

A schools-first approach for child care capital supports greater alignment of child care and full-day kindergarten. Four and five year olds currently attending child care programs are transferring to school full-time and the Ministry is committed to supporting child care operators as they adjust to this movement of children. This investment will also create opportunities for community-based operators to relocate to schools.

The initiative and investment described herein must be implemented by, and are conditional upon, the making of such a regulation by the Lieutenant Governor in Council.

The Ministry intends to seek such a regulation for 2014–15 and will advise you if it is made.

In 2012–13, school boards received just over \$69 million of the total \$113 million allocated for this policy. The 2014–15 school year allocation is approximately

\$41 million, and approximately \$3 million will be allocated in the 2014–15 school year. 2012–13 and 2013–14 unspent funds can be placed in deferred revenue to be used solely for the purposes of this policy up to August 31, 2015.

Debt Service Support

In 2009–10, the Ministry reviewed the funding approach to existing capital programs and the effectiveness of the former New Pupil Places (NPP) funding model in light of declining enrolment. As a result, a number of changes were introduced in 2010–11.

Wrap-up of New Pupil Places Funding Model

The New Pupil Places (NPP) funding model was originally introduced to provide funding to construct new schools or additions where the total Average Daily Enrolment (ADE) within a panel was greater than the total capacity of schools within the same panel. This funding model, which varied based on enrolment, created a risk that if enrolment was lower than projected, boards would be left with unsupported debt. While NPP still generated funding for the construction of new schools for a small number of boards, for most boards, NPP only supported existing capital debt.

Due to the limitations of the NPP model in a declining enrolment environment, the model has been replaced with a debt support grant that does not fluctuate with enrolment. Eligible expenditures under the following programs were included:

- Pure NPP: Funding to construct new schools or additions when a board's total ADE within a panel was greater than the total NPP capacity of schools in the same panel.
- Fixed NPP: Funding approvals for Enrolment Pressures, 2005 Policy Transitional, Prohibitive-to-Repair (PTR) facilities, French-language Capital Transitional funding, and Best Start.

The wrap-up of NPP was implemented through a one-time grant that recognized all the existing capital debt that was supported by the existing NPP capital programs as of August 31, 2010. This grant is being cash flowed to boards over the remaining term of their existing capital debt instruments.

In 2010–11, the Ministry protected NPP funding for a small number of boards that still had sufficient room to build at least one new school. This "entitlement" room, estimated at \$272 million, was determined using information provided in the capital liquidity templates and Transfer from Reserve approvals issued to boards. The Ministry now recognizes and supports all expenditures incurred by boards within their individual remaining spending room under the NPP program.

Good Places to Learn (GPL)

The wrap-up of the Good Places to Learn (GPL) programs was also implemented through a one-time grant that recognized all the existing capital debt as of August 31, 2010, that was supported by the existing GPL capital programs. This grant is being flowed to boards over the remaining term of their existing capital debt instruments.

The Ministry recognizes and supports all the expenditures incurred by boards against their remaining approval room relating to approved expenditures that were previously supported by the following Good Places to Learn programs:

- GPL Renewal Stages 1 to 4: Funding for high and urgent renewal needs.
- Primary Class Size (PCS) Reduction: Funding for the additional classrooms that were required to accommodate smaller primary classes.
- Growth Schools: Funding for schools in areas of new residential development but for which the NPP allocation was insufficient.
- Capital Transitional Adjustment: Funding over a four-year period, beginning in 2006–07, to support the capital needs for French-language school boards that had enrolment needs in areas without permanent accommodation.
- Prohibitive to Repair (PTR): Funding construction to repair or replace schools in poor condition.
- Capital Priorities Program: Funding for projects that were identified by school boards as top priorities based on submitted business cases. This includes capital funding allocated by the Ministry in 2010–11.

Reserves for Pupil Accommodation Debt Repayments

Since the Ministry will provide debt support for existing capital debt relating to eligible expenditures under the NPP and GPL programs, NPP reserves as of August 31, 2010, will be recovered from boards. The amounts will be offset in the determination of future Ontario Financing Authority (OFA) long-term financing relating to NPP and GPL program expenditures, or against future payments relating to capital.

Pre-1998 Capital Expenditures

Consistent with the recognition approach of capital debt for the NPP and GPL programs, there was a one-time grant recognition of all the existing approved pre-1998 permanently financed capital debt as of August 31, 2010. This grant is being cash flowed to boards over the remaining term of their existing capital debt instruments.

The existing funding and cash flow mechanism for non-permanently financed debt that was refinanced through the 55 School Board Trust vehicle will remain unchanged.

Recognition of Long-Term Debt

The Ministry and the OFA continue to partner to offer a provincial vehicle to provide long-term financing for construction costs incurred by school boards under GPL programs. In addition, any non-permanently financed debt and required refinancing of debt under NPP programs will be financed through the OFA. School boards will receive a cash flow from the Ministry to meet their annual debt repayments.

Short-term financing

Boards will receive funding for their short-term interest costs incurred on projects that are underway.

- In 2014–15, where a board short-term finances by borrowing from its internal reserves, the Ministry recognizes these costs at an annual rate of 1 percent.
- In 2014–15, where a board short-term finances by external borrowing, the Ministry recognizes the short-term interest costs for the one-, two- or three-month Banker's Acceptance rate (BA) plus 75 points.

Long-term financing

Boards will receive funding for their interest on long-term capital debt for projects supported by NPP and GPL programs.

Boards are permitted to access long-term financing for non-permanently financed projects that are supported by the NPP and GPL programs and have been determined to be Ministry supported through the Capital Wrap-up Templates and specified audit procedures completed in the Fall 2010. Once the long-term financing has been set, the Ministry flows the actual principal and interest costs to support the financing costs.

School Authorities Allocation

School authorities (sometimes called “isolate boards”) are very small school boards, usually located in remote areas of Ontario or in some children’s hospitals. Funding for school authorities recognizes the unique costs of operating very small schools in remote areas and in institutions.

This allocation is authorized through education funding regulations, but funding levels are not determined through the GSN regulation. However, school authorities’ 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.

Enrolment

Calculation of Average Daily Enrolment (ADE)

For the purposes of funding through the GSN, only “pupils of the board” are counted. Pupils described in the section on Fees (page [128](#)) are not considered to be pupils of the board for the purposes of calculating grants to school boards, even if enrolled in a board’s school.

Under the school year reporting that covers the period from September to August, ADE is calculated for the following:

Day-school Pupils

Day-school ADE is based on the existing two count dates within the school year – October 31 and March 31.

To support full implementation of the Full-Day Kindergarten (FDK) program starting in 2014–15, Junior Kindergarten (JK) and Senior Kindergarten (SK) pupils are to be counted like other elementary day-school pupils for the purposes of ADE.

- JK and SK pupils enrolled for an average of at least 210 minutes per school day will be “full-time” rather than “half-time” pupils.
- JK and SK pupils receiving less than an average of 210 minutes of instruction will be “part-time”.

All other elementary day-school pupils and secondary day-school pupils (excluding adult day-school pupils and the high-credit ADE of secondary day-school pupils) will continue to be 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, 2014) 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.

Details of the 34-credit threshold policy, introduced in 2013–14, are available in the document entitled *Technical Instructions for Implementing the 34-Credit Threshold Policy*, which is available on the Ministry's website.

Continuing Education and Summer School Pupils

Funded through the Continuing Education and Other Programs Grant, the ADE of continuing education and summer school pupils is calculated based on classes or courses in which the pupils are enrolled.

Fees

Boards are required to charge tuition fees for non-resident visa students, students residing in a First Nations community, and students from out of province.

Boards are able to determine the fees that they charge in respect of visa students for regular day-school programs, continuing education, and summer school programs. The boards must, however, charge as a minimum, the base fee calculated in accordance with the Tuition Fees regulation.

The provisions for fees in respect of pupils whose parents or guardians reside on tax-exempt land has been maintained at \$40 per month per family.

The funding regulations were amended beginning in the 2003–04 school year to provide revenue to school boards for the payment of fees when a board and First Nation band council or education authority have negotiated a reverse tuition agreement, under which pupils of the board attend a school operated by a First Nation band council or education authority. This provision is ongoing.

The *Education Act* requires school boards to waive fees for some international students such as children whose parents have applied for permanent residence in Canada and children whose parents are studying at a publicly funded Ontario university or college.

Reporting and Accountability

The Ministry has established the following dates for submission of financial reports in 2014–15.

June 30, 2014	Board Estimates for 2014–15
November 14, 2014	Board Financial Statements for 2013–14
November 28, 2014	Board Enrolment Projections for 2015–16 to 2018–19
December 15, 2014	Board Revised Estimates for 2014–15
May 15, 2015	Board Financial Report for September 1, 2014 to March 31, 2015

Financial reporting, monitoring, and auditing are important elements of an overall accountability framework associated with funding that is provided for education. The Ministry continues to monitor that grant claims by school boards are in accordance with the grant regulations and that school boards are in compliance with provincial standards and legislation, and funding envelopes.

Some of the measures that the Ministry has taken to ensure compliance include:

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

Boards' financial statements are on a Public Sector Accounting Board (PSAB) standard. The Ministry has implemented the accounting standard on government transfers and this has resulted in a closer alignment between PSAB and budget compliance. There are, however, still some expense exceptions to PSAB for budget compliance, most of which relate to employee benefits. Action taken to reduce the gap is addressed in the Balanced Budget section of this document.

Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements

Education funding is intended to mirror cost structures, but boards have flexibility in their actual expenditures. It is up to boards to determine their detailed budget commitments within the terms of the *Education Act* and other relevant regulations and memoranda.

Education funding recognizes that school boards need flexibility to decide how best to allocate resources within their budgets. At the same time, there are restrictions on how school boards may use certain components of their allocation.

Limitations are detailed below:

- Budgets must be balanced.
- Class-size targets are to be met.
- The Special Education Grant is limited to special education expenditures.
- The School Renewal Allocation is primarily limited to capital renewal expenditures.
- 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.
- School Board Administration and Governance spending shall not exceed the grant allocation (excluding internal audit).
- A portion of GSN funding is to be used first for minor tangible capital assets (furniture and equipment that is capitalized).
- The Mental Health Leader Allocation is to be used to ensure that each board has at least one Mental Health Leader.
- New Teacher Induction Program (NTIP) funding is to be used for eligible NTIP expenditures which are required to meet NTIP program requirements.

Reporting of classroom spending relative to classroom allocations is required as in previous years. The Ministry also provides funding outside the GSN through Education Programs, Other (EPO) for a variety of projects. Restrictions related to this funding are included in Transfer Payment contracts.

Balanced Budgets

School boards are required to have balanced budgets, which require total spending to be equal to, or less than, total revenue. However, there are circumstances where an in-year deficit is permissible if there were prior surpluses (called accumulated surplus). The draw on the accumulated surplus is limited to ensure that this action does not place the board at undue financial risk. The draw on the accumulated surplus is limited to:

- the board's accumulated surplus for the preceding year, and
- 1 percent of the board's operating revenue.

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

A new PSAB accounting standard on accounting for contaminated sites will come into effect for fiscal years beginning on or after April 1, 2014, which will impact the 2014–15 school year for boards. The standard requires that a liability be reported if the criteria for recognizing contaminated sites in the accounting standard are met. The initial recognition of the liability will be reported as an adjustment to the opening accumulated surplus as at September 1, 2014, and will be excluded from budget compliance. However, boards will be required to manage within compliance any new liabilities for contaminated sites recognized after August 31, 2014.

Class-Size Targets

Schools boards are required to meet class-size targets for both elementary and secondary classes. For the elementary panel, schools boards are required to submit class organization plans in all elementary schools in September to reflect the actual class-size results. The board reports include current and historical class-size statistics for each school with elementary grades and for the board overall. The Ministry uses the data to populate the Class Size Tracker on the public website.

Boards may be subject to cash flow penalties if any of the class-size targets are not met.

Elementary Class Size

Boards are expected to organize FDK classes to achieve an average class size, on a board-wide basis, of 26 pupils. The FDK delivery model is 26:2 (a teacher and an early childhood educator) – an adult to child ratio of 13:1.

Boards are expected to organize Primary (Grade 1 to 3) classes so that:

- At least 90 percent of primary classes have 20 or fewer students,
- 100 percent of primary classes have 23 or fewer students,
- 100 percent of combined Grade 3-4 classes have 23 or fewer students.

In addition, O. Reg. 132/12, *Class Size*^{*} includes individual board targets for Grades 4-8. Where not specified, the average class size in each school shall not exceed 24.5.

Secondary Class Size

At the secondary level, boards are expected to organize their classes such that the board average class size shall not exceed 22.

Special Education Grant

Boards will be required to use the Special Equipment Amount (SEA) on eligible expenditures that comply with the SEA funding guideline. These will include items such as computers, software, computing-related devices, and other required supporting equipment as identified for use by students with special education needs. Any unspent SEA must be reported in a deferred revenue account to be used for future special equipment purchases.

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

The special education envelope establishes the minimum that each board must spend on special education, however, boards may spend more on special education programs and support. Boards must take into account any EPO funding that applies to special education programs in the determination of their compliance with the special education enveloping provisions. The Ministry specifies types of spending for which the Special Education Grant may be used and the list of allowed costs. Boards must spend the amount of the special education expenditure envelope (net of the SEA special education component that is subject to spending restrictions outlined above), as determined by the enveloping provisions of the regulation, for the additional costs of special education programs and support, that is, the costs above the regular costs of pupils' education supported by the Pupil Foundation Grant and the other special purpose grants. Boards must report unspent special education funds in a deferred revenue account to be used for special education in the future.

School Renewal

The allocation for school renewal establishes the minimum that each board must spend on these components. This restriction is intended to ensure that boards dedicate the resources provided for major repairs for the creation and renewal of safe and functional schools where students can learn.

While this funding is intended primarily for expenditures that are in general capitalized, boards have had significant flexibility on how this is done – whether through larger

* For additional details on class size requirements please refer to [O. Reg. 132/12](#).

repairs, major renovation, replacement, leasing, additions, or other partnership agreements. Unspent funds in any particular year from this allocation must be reported in a deferred revenue account. This deferred revenue may be brought into revenue or in a deferred capital account (deferred capital contribution) in the future as boards incur expenditures to ensure the physical integrity and safety of school buildings.

Beginning in 2014–15, the amount of the school renewal allocation that a board can spend on non-capitalized renewal expenses will be restricted to a maximum of the average school renewal spending on non-capitalized expenditures from the past three years, plus 5 percent of that average.

School Condition Improvement

Boards are expected to use the School Condition Improvement amount on expenditures categorized in the Ministry's [Uniform Code of Accounts](#) as a renewal expenditure. Further the expenditure must meet the requirements to be capitalized under the terms of the document entitled [School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide](#).

Capital Projects

All expenditures incurred by boards within their individual remaining spending room under the program are restricted to the approved projects meeting the conditions under that program.

Expenditures incurred by boards against their remaining approval room relating to approved expenditures that were previously supported by the Good Places to Learn program (GPL Renewal Stages 1 to 4, Primary Class Size [PCS] Reduction, Growth Schools, Capital Transitional Adjustment, Prohibitive to Repair [PTR], and the Capital Priorities Program) are restricted to the approved projects meeting the conditions under those programs.

FDK capital funding is to be used for additions including portables acquisitions, or major retrofits a board needs to undertake to accommodate the program.

School Board Administration and Governance

School board administration and governance expenditure is limited to the grant allocation, excluding the internal audit component.

Minor tangible capital assets and interest on capital debt

The operating grants provided under GSN includes funding to purchase certain furniture and equipment (F&E) that are of a capital nature and are required to be capitalized in accordance with the Tangible Capital Assets (TCA) guide. A portion of the total operating allocation will be identified to be applied first to those F&E capital purchases. Any residual amount will be used for general operating purposes.

Interest on capital debt includes interest on long-term debt that relates to capital spending on supported capital programs as well as interest on related spending that are not permanently financed. The TCA guide requires boards to capitalize interest costs on capital asset expenditures where the assets are not yet in service. In light of the new reporting requirements, the allocation for interest on capital debt will be applied first to interest costs that are capitalized, and any residual amount will be reported as an operating revenue to be used against operating expenses.

New Teacher Induction Program (NTIP)

Boards are expected to use NTIP funding for eligible NTIP expenditures and are required to meet NTIP program requirements according to legislation and the New Teachers Induction Programs: Induction Elements Manual, and to participate in any NTIP-related support and evaluation activities. Boards are expected to continue to submit an NTIP plan and a final report (including a detailed accounting statement) to the Teaching Policy and Standards Branch via the Ministry's regional offices.

Provincial Transfers for 2014–15

The provincial share of education funding for 2014–15 is calculated by deducting each board's revenue from property taxes for 2014–15 from the total funding allocation determined by the education funding formulas. Tax revenue is based on 38 percent of the 2013 calendar year property taxes and 62 percent of the 2014 calendar year property taxes, plus 2013 supplementary taxes less 2013 tax write-offs.

The expenses of a board that are not incurred in a fiscal year by reason of strike affecting the operations of the board will be recovered by the Province. The amount is equal to the "strike savings" less the "eligible expenses" incurred by the board and approved by the Minister. The Minister shall approve expenses if they are necessarily incurred by the board in connection with the strike and the amount of those expenses is reasonable in the circumstances. For additional information please see Memo 2013: SB02 "[Eligible Expenses Resulting From Labour Disruption.](#)"

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

Provincial Funding and Property Taxes

Education funding determines each board's overall funding allocation. Property tax revenue provides a part of the allocation and the Province provides additional funding up to the level set by the education funding formulas.

The Government sets a uniform tax rate, based on a current-value assessment system, for all residential properties. The Government also sets property tax rates for business properties.

Appendix A – Abbreviations

AANDC	Aboriginal Affairs and Northern Development Canada
ABA	Applied Behaviour Analysis
ADE	Average Daily Enrolment
ALF	Actualisation linguistique en français
AODA	<i>Accessibility for Ontarians with Disabilities Act</i>
BA	Banker's Acceptance rate
BEA	Behaviour Expertise Amount
CSD	Census Sub-Division
CUS	Community Use of Schools
DCC	Deferred Capital Contributions
DEA	Declining Enrolment Adjustment
DSA	District School Authority
EASRL	Estimated Average Remaining Service Life
ECE	Early Childhood Educator
EDC	Education Development Charges
E&E	Effectiveness and Efficiency
EFB	Employee Future Benefit
EFIS	Education Financial Information System
ELD	English Literacy Development (formerly English Skills Development)
ELP	Early Learning Program
EPO	Education Programs, Other
ESL	English as a Second Language
EQAO	Education Quality and Accountability Office
ETFO	Elementary Teachers' Federation of Ontario
F&E	Furniture and Equipment
FA	Facilities Amount
FBA	Funded Board Administration (staff)
FDK	Full-Day Kindergarten
FFL	French as a First Language
FNMI	First Nations, Métis and Inuit Education Supplement
FSL	French as a Second Language
FTE	Full-Time Equivalent
GAF	Geographic Adjustment Factor
GFA	Gross Floor Area
GPL	Good Places to Learn
GSN	<i>Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year</i>
HNA	High Needs Amount
HR	Human Resources
HST	Harmonized Sales Tax

ICE	Implementation Cost Estimate Working Group
IEP	Individual Education Plan
IT	Information Technology
JK	Junior Kindergarten
LICO	Low Income Cut-Off
LOG	Learning Opportunities Grant
LTO	Long-term Occasional Teachers
MOV	Measures of Variability
NL	Native Languages
NPP	New Pupil Places
OFA	Ontario Financing Authority
OFIP	Ontario Focused Intervention Partnership
OnSIS	Ontario Student Information System
OPSBA	Ontario Public School Boards' Association
OSR	Ontario Student Record
OTG	On-the-Ground Capacity
OTPP	Ontario Teachers' Pension Plan
NTIP	New Teacher Induction Program
PANA	Programme d'appui aux nouveaux arrivants
PARG	Pupil Accommodation Review Guideline
PCS	Primary Class Size
PFG	Pupil Foundation Grant
PLAR	Prior Learning Assessment and Recognition
PSAB	Public Sector Accounting Board
PTR	Prohibitive-to-Repair
Q&E	Qualifications and Experience
REP	Reporting Entity Project
RSCA	Rural and Small Community Allocation
RSCM	Rural and Small Community Measure
SAF	Supplementary Area Factor
SBEM	School Board Efficiencies and Modernization
SCC	School Consolidation Capital
SCI	School Condition Improvement
SEA	Special Equipment Amount
SEPPA	Special Education Per-Pupil Amount
SESPM	Special Education Statistical Prediction Model
SFIS	School Facilities Inventory System
SHSM	Specialist High Skills Major
SIP	Special Incidence Portion
SK	Senior Kindergarten
TCA	Tangible Capital Assets
TCPS	Total Capital Planning Solution
TPE	Transitional Program Equivalency

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