Education Funding

Technical Paper

2012–13

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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' 2012–13 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 2012-2013 School Board Fiscal Year*, *Calculation of Average Daily Enrolment for the 2012-2013 School Board Fiscal Year,* and *Calculation of Fees for Pupils for the 2012-2013 School Board Fiscal Year*.[†]

Changes for 2012–13

A summary of the changes in the 2012–13 education funding approach is provided below. Further details can be found in the relevant sections of this paper.

In 2012–13, funding to school boards through the GSN is projected to be $20.98 billion.

The 2012–13 GSN focuses on:

- Adjustments required to implement the *Putting Students First Act.*
- Funding for more staff to support student achievement,
- Funding for cost pressures related to the increase in the Ontario Municipal Employees Retirement System (OMERS) employer contribution rates,
- Funding for cost pressures in school operations,
- Structural improvements,
- Continuing savings measures in 2012–13 to protect the gains made in education.

[*] An addendum to this document provides the applicable benchmarks and formulas affecting the Elementary Teachers' Federation of Ontario (ETFO).

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

Implementing the *Putting Students First Act, 2012*

Staff Compensation

The 2012–13 GSN provides no funding for salary increases in 2012–13 for all staffing categories. This is in keeping with the *Putting Students First Act* which does not permit increased salaries for all staffing categories for 2012–13 and 2013–14 school years. However, staff who bargain collectively* will be eligible for grid movement on the 97th day of the 2012–13 and 2013–14 school years. In the case of teaching staff, this measure will be implemented by amending the Teacher Qualifications and Experience Allocation to recognize a teacher's movement on the grid beginning on the 97th day of the school year. In keeping with the *Putting Students First Act*, funding through the Teacher Qualification and Experience Allocation is being increased to fund partial movement through the grid.

Retirement Gratuities

The GSN will continue to support boards in meeting these commitments, but the portion of the benefits funding benchmarks that are earmarked for retirement gratuities (approximately 2 percent) will be reduced over an estimated 12-year period, which is the average remaining service life of eligible employees on a province-wide basis.

For 2012–13, this will be implemented through a reduction to all benefits benchmarks in the GSN (the benefits benchmarks in the Foundation Grants will be reduced by 0.167 percent, with equivalent adjustments made to the benefits portions of various special purpose grants).

Sick Leave Plan

Current education sector sick-leave plans will be replaced with a short-term, sick-leave plan similar to that used in the Ontario Public Service in order to constrain the further growth of these obligations.

The new plan will include:

- A new short-term, sick-leave plan to take effect as of September 1, 2012, providing short-term sick leave of 10 days at 100 percent salary and up to 120 days at 66.67 percent salary. Subject to third party adjudication, there will be provision for short-term sick leave of up to 90 percent of salary for absences beyond the 10 day sick leave days. There will be no carry-forward provisions in the new plan.
- Any accumulated, but non-vested, sick days will be eliminated as of September 1, 2012.
- Vested sick days will be frozen as of August 31, 2012, to be paid out at retirement at the employee's salary rate as of August 2012.

* Includes principals and vice-principals.

School boards will still have a liability for vested sick days. This liability will be paid out over time as eligible employees retire.

Although board spending for sick leave is expected to decline, funding allocations for the GSN benchmarks for supply teachers will remain unchanged.

More Support for Student Achievement

There are some remaining measures of the 2008–12 Provincial Discussion Tables (PDT) that are to take effect in the 2012–13 school year. The following measures, totalling $97 million, will be implemented in 2012–13.

- $53 million for 580 additional elementary specialist teachers to support a 10-minute increase in elementary teacher preparation time. As a result, the GSN will support a total of 240 minutes per week of preparation time for elementary teachers. The increase will be allocated by adding funding for an additional 0.53 teachers per 1,000 JK to Grade 3 pupils and 0.44 teachers per 1,000 Grade 4 to 8 pupils through the Pupil Foundation Grant.
- $24 million for 260 additional elementary teachers to reduce class sizes in Grades 4 to 8. As a result, GSN funding will support an average class size of 24.5 in Grades 4 to 8. The increase will be allocated by adding an additional 0.38 teachers per 1,000 Grade 4 to 8 pupils through the Pupil Foundation Grant.
- $20 million for 220 additional Grade 7 and 8 Student Success and Literacy and Numeracy teachers. The increase will be allocated by adding an additional 0.32 teachers per 1,000 Grade 4 to 8 pupils through the Learning Opportunities Grant.

Keeping up with Costs

Ontario Municipal Employees Retirement System (OMERS) Contributions

OMERS is the pension plan of most non-teaching staff. OMERS contribution rates are increasing by 2.9 percent over three calendar years, (increases of 1 percent January 2011, 1 percent January 2012, and 0.9 percent January 2013). In 2012–13, an additional $29 million will be provided for non-teaching staff benefits through increases to the benchmarks in the Pupil Foundation Grant, the School Foundation Grant, and the special purpose grants.

School Operations

The non-staff portion of the school operations benchmark of the School Operations Allocation is increasing by $15 million, or 2 percent, to help boards manage higher utility costs.

An additional $12 million, or 5.9 percent, will be allocated specifically for higher electricity costs. In total, the electricity portion of the benchmark will increase by 7.9 percent.

These increases total $27 million.

New Teacher Induction Program (NTIP) Allocation

To offset the impact of fewer teachers generating NTIP funding, the benchmark amount per teacher is being increased to maintain the funding envelope for the NTIP Allocation.

Structural Reform

Program Enhancement Grant and Outdoor Education

The $45 million Program Enhancement Grant (PEG) has been restructured for the 2012–13 school year. $20 million of former PEG funding will be re-directed to EPO (Education Programs, Other) funding to support outdoor education programs provided by third-party organizations or by school boards.

School Operations and School Renewal Allocations

The Geographic Adjustment Factor (GAF)

The School Renewal Allocation's Geographic Adjustment Factor (GAF), which was last updated in 2005–06, recognizes differences in construction costs across the province. In 2011–12, the GAF was updated for the funding of new construction projects through the Capital Priority Funding Program and the Full-Day Kindergarten (FDK) Capital

Program. Starting in 2012–13, the updated GAF will also be applied to the School Renewal Allocation.

Over/Under 20 Years of Age Factor

The School Renewal Allocation's Over/Under 20 Years of Age Factor, which was last updated in 2001–02, recognizes higher renewal costs required for schools that are over 20 years of age. Starting in 2012–13, the age of each component of a school will now be taken into account, rather than just the opening date of the school. This update will better reflect the actual age structure of a board's facilities.

Supplementary Area Factor (SAF)

The Supplementary Area Factor (SAF) of both the School Operations and School Renewal Allocations, which was last updated in 2001–02, recognizes that some boards have larger per-pupil space in their schools than the Benchmark Area per Pupil – 9.7 m^2 for elementary and 12.07 m^2 for secondary. The updated SAF is based on adjusting the area per pupil calculations for each school built after 2001 to reflect variable construction area benchmarks introduced in 2011–12. Space built after 2001 is recognized as the lesser of the actual area per pupil or the adjusted area per pupil based on new variable construction area benchmarks. To help boards adjust to the change in funding, resulting reductions in the School Operations Allocation will be phased in for the 2012–13 school year.

Distant Schools Allocation

The Distant Schools Allocation (DSA), which provided support for the higher costs of programs in distant schools, was largely replaced by the Supported Schools Allocation in 2007–08. This is the final year of a three-year phase-out of the residual funding support for the DSA.

Learning Opportunities Grant

This is the third year of the four-year phase-in to mitigate boards' revenue shifts resulting from the update that was based on the most recent Census data (2006).

English as a Second Language/English Literacy Development Allocations

This is the third year of the four-year phase-in to mitigate boards' revenue shifts resulting from the update that was based on the most recent Census data (2006).

Programme d'appui aux nouveaux arrivants (PANA)

This is the third year of the phase-in of changes to eligibility criteria for PANA funding, which is available to French-language boards only.

Capital Funding

In 2012–13, $350 million will be available for major capital projects needed to be open from 2013–14 to 2015–16, including building or purchasing schools, building additions, or undertaking major retrofits to existing school buildings. The focus will be on funding the most urgent and pressing needs to address accommodation pressures, including support for under-served French-language rights holders, and the condition of facilities.

Projects that can be completed in conjunction with FDK will also be a priority for funding consideration.

The Ministry also has funding available to support the purchase of land needed for schools, where required.

Savings Measures

Classroom Consultants

Funding for classroom consultant positions is being reduced by approximately $34 million, for approximately 300 fewer funded FTE positions for non-classroom teachers.

Classroom consultants are curriculum and teaching specialists and co-ordinators, such as reading specialists and program specialists.

School Board Administration

A constraint on funding for school board administration, to be implemented over three years, was introduced in 2010–11: $8.6 million starting in 2010–11, an additional $6.8 million in 2011–12, and a further $6.4 million in 2012–13.

The Ministry will implement this reduction in 2012–13 through the same method as in 2011–12: by lowering the per-pupil benchmarks in the Directors and Supervisory Officers and Board Administration components of the School Board Administration and Governance Grant by approximately 1.47 percent.

The Ministry continues to work with the School Board Administration and Governance Grant Advisory Group, which was established in the fall of 2010, to develop a new funding model for the School Board Administration and Governance Grant.

Classroom Computers

The reduction in funding for classroom computers in the Pupil Foundation Grant is being made permanent in 2012–13 for a savings of $25 million.

Professional Development

The reduction of funding for the professional development component in the Pupil Foundation Grant is being made permanent in 2012–13 for $21 million in savings. The Ministry continues to support the professional development of staff through various Education Programs, Other (EPO) programs outside the GSN.

Student Transportation Grant

The 1 percent routing efficiency reduction will continue in 2012–13. This will apply to boards that have not achieved a "high" rating in Routing and Technology from the Effectiveness and Efficiency reviews.

Investments Outside the GSN

In 2012–13, the Government continues to support boards in advancing student achievement through other education initiatives with investments outside the GSN. Further information about 2012–13 funding outside the GSN is provided to school boards through Ministry memoranda pertaining to Education Programs, Other (EPO) and FDK transfer payments.

School Authorities

As in previous years, funding for school authorities will be adjusted in 2012–13, as appropriate, to reflect changes in funding to district school boards. The Ministry will provide further information concerning funding for school authorities in 2012–13 through Ministry memoranda.

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:

Capital Policy Branch	(416) 325-1704
Capital Programs Branch	(416) 326-5737
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

Education Funding Grants

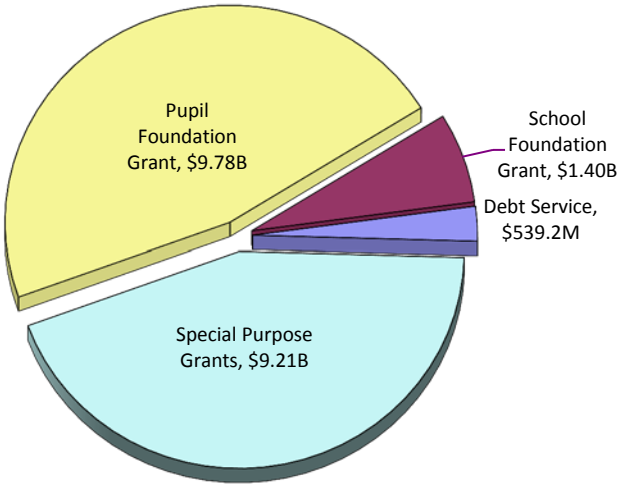
Education funding in 2012–13 consists of a Pupil Foundation Grant, a School Foundation Grant, twelve special purpose grants, and Debt Service, as summarized below.

			Projected funding in 2012–13 ($ Million)
PUPIL FOUNDATION GRANT		Classroom teachers Education assistants Textbooks and learning materials Classroom supplies Classroom computers Library and guidance services Specialist teachers (including preparation time) Student Success teachers (including preparation time) Professional and para-professional supports Classroom consultants	$9,777.1
SCHOOL FOUNDATION GRANT		Principals Vice-principals School secretaries School office supplies	$1,404.9
SPECIAL PURPOSE GRANTS	1	Special Education Grant	$2,516.2
	2	Language Grant	$651.4
	3	First Nations, Métis, and Inuit Education Supplement	$40.2
	4	Geographic Circumstances Grant	$187.2
	5	Learning Opportunities Grant	$494.1
	6	Safe Schools Supplement	$46.1
	7	Continuing Education and Other Programs Grant	$149.3
	8	Cost Adjustment and Teacher Qualifications and Experience Grant	$1,368.5
	9	Student Transportation Grant	$847.1
	10	Declining Enrolment Adjustment	$56.2
	11	School Board Administration and Governance Grant	$542.8
	12	School Facility Operations and Renewal Grant	$2,310.1
DEBT SERVICE		Non-Permanently Financed Capital Debt, and Interest Expense	$539.2
TOTAL*			**20,975.6**

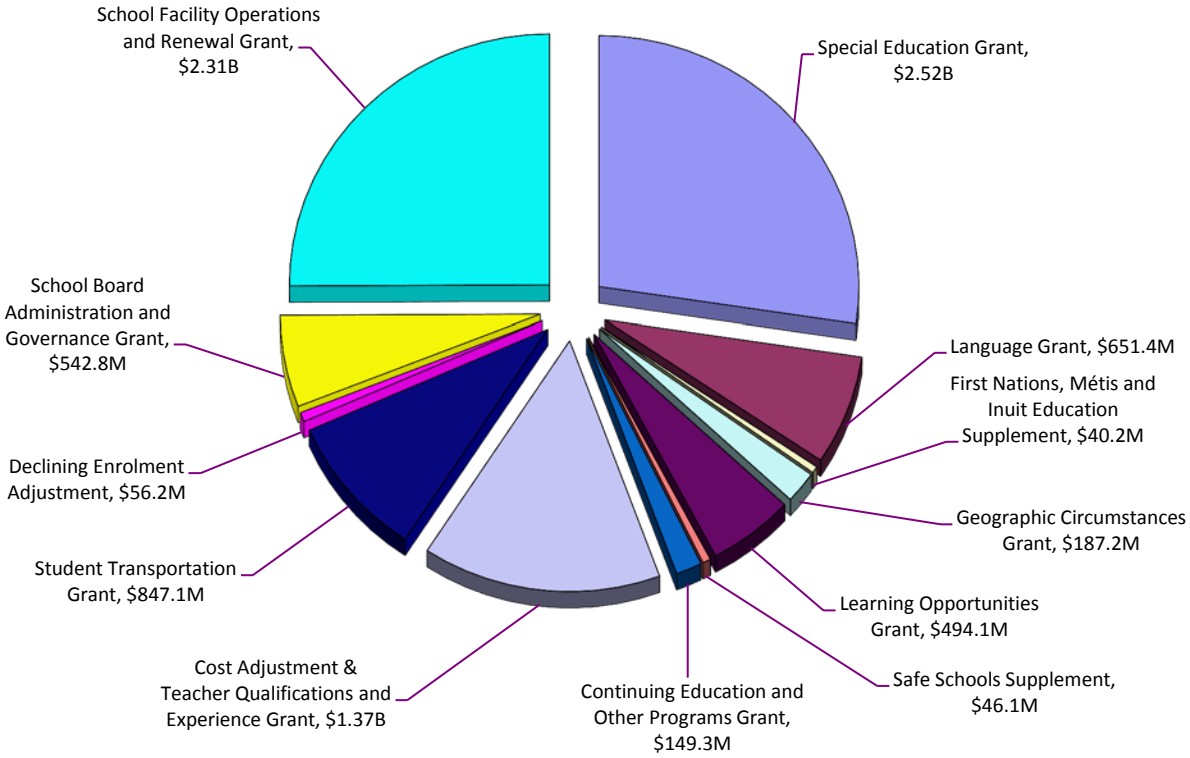
* Includes $31.5 million for School Authorities and $13.3 million not yet allocated.

2012–13 Grant Allocations (Projections)

Total: $20.98B*



Special Purpose Grants



* pie chart excludes $31.5 million for School Authorities and $13.3 million in unallocated funding.

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.

A description of the Pupil Foundation Grant's components can be found beginning on page 18.

The Pupil Foundation Grant has three allocations:

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

For 2012–13, funding through the Pupil Foundation Grant is projected to be $9.78 billion.

Elementary Specialist Teachers

In 2012–13, a $53 million enhancement for 580 additional elementary specialist teachers supports a 10-minute increase in elementary teacher preparation time. As a result, the GSN will support a total of 240 minutes per week of preparation time for elementary teachers. This increase in preparation time comes into effect on August 31, 2012.

The increase will be allocated by adding funding for an additional 0.53 teachers per 1,000 JK to Grade 3 pupils and 0.44 teachers per 1,000 Grade 4 to 8 pupils through the Pupil Foundation Grant.

The additional Elementary Specialist teaching positions funded as a result of the additional minutes of preparation time provisions in the 2008–12 PDTs are recognized through calculations in the Cost Adjustment and Teacher Qualifications and Experience Grant.

Elementary Specialist teachers provide instruction in subject areas such as the arts, physical education, and outdoor education.

Grade 4 to 8 Class Size Reduction

To support class-size reductions in Grade 4 to 8, a $24 million enhancement will fund 260 additional Junior and Intermediate teaching positions in 2012–13.

The increase will be allocated by adding an additional 0.38 teachers per 1,000 Grade 4 to 8 pupils through the Pupil Foundation Grant.

* For benchmark details affecting ETFO, please refer to the Addendum, beginning on p. 139.

With this investment, Grade 4 to 8 classes will be funded at an average class size of 24.5 (down from 25.0 in 2008–09).

The additional elementary teaching positions funded as a result of the Grade 4 to 8 class-size reduction provisions in the 2008–12 PDTs are recognized through calculations in the Cost Adjustment and Teacher Qualifications and Experience Grant.

OMERS Contribution Rate

OMERS is the pension plan of most non-teaching staff. OMERS contribution rates are increasing by 2.9 percent over three years, (increases of 1 percent January 2011, 1 percent January 2012, and 0.9 percent January 2013). In 2012–13, an additional $29 million will be provided for non-teaching staff benefits through increases to the benchmarks in the Pupil Foundation Grant, the School Foundation Grant, and the special purpose grants.

New Savings Measures for 2012–13

Staff Compensation

The 2012–13 GSN provides no funding for across-the-board salary increases in 2012–13. However, staff who bargain collectively* will be eligible for grid movement on the 97th day of the 2012–13 and 2013–14 school years. In the case of teaching staff, this will be implemented by amending the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant to recognize a teacher's movement on the grid beginning on the 97th day of the school year.

Retirement Gratuities and Short-Term Sickness

The benefits benchmarks in the Pupil Foundation Grant will be reduced by 0.167 percent, with equivalent adjustments made to the benefits portions of various special purpose grants, to implement the proposed plan for retirement gratuities.

Although board costs for teacher absences are expected to decline, the funding benchmarks for supply teachers will remain unchanged.

Classroom Consultants

Funding for classroom consultants positions is being reduced by approximately $34.6 million, for approximately 300 fewer funded FTE positions for non-classroom teachers.

Classroom consultants are curriculum and teaching specialists and co-ordinators, such as reading specialists and program specialists.

* Includes principals and vice-principals.

Savings Measures Continued from 2011–12

Classroom Computers

For the past three years, funding provided through the Classroom Computers component of the Pupil Foundation Grant has been constrained by $25 million. Starting in 2012–13, this $25 million constraint will be made permanent.

Staff Development

As part of the 2011–12 GSN, the Ministry made a $21 million reduction in funding for staff development. This reduction will continue on a permanent basis.

Primary Class Size

Boards are expected to continue organizing JK to Grade 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, and
- 100 percent of combined Grade 3-4 classes have 23 or fewer students.

Incremental funding to implement the third year of Full-day Kindergarten (FDK) is not included in the 2012–13 GSN, but is funded through Education Programs, Other (EPO). FDK classes are excluded from the primary class size requirements.

For details on reporting and accountability requirements regarding primary class sizes, please refer to the section on Enveloping, Flexibility, and Other Reporting Requirements beginning on p. 125.

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

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 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, internet expenses, and technology supporting distance education. 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 items used in the classroom. Classroom supplies are not learning materials that are required to meet the learning expectations of the curriculum; they are materials used to facilitate effective learning in the classroom and include classroom equipment.

Classroom Computers

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

PRIMARY (JK to Grade 3) Pupil Foundation Allocation	# staff per 1,000 ADE		benchmark salary + % benefits	$ allocation per ADE
Classroom Teacher Class size 19.8:1	Classroom Teacher*	50.51	$72,879 + 11.46%	$4,102.97
	Specialist Teacher/ Preparation Time*	9.67		$785.50
Library and Guidance Services	Teacher-Librarian*	1.31		$106.25
	Guidance Teacher*	0.20		$16.25
Classroom Consultants		0.41	$100,323 + 11.22%	$45.75
Supply Teacher†				$126.69
Education Assistants				$17.61
Professional/Para-Professional Supports		1.73	$57,698 + 21.74%	$121.52
Elementary Supervision				$20.06
Textbooks and Learning Materials				$69.00
Classroom Supplies				$82.82
Classroom Computers				$34.52
TOTAL Primary Per-Pupil Amount				**$5,528.94**

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.

See the Addendum, p.139, for amounts affecting ETFO.

$$\textit{Primary Pupil Foundation Allocation} = \textit{JK - Grade 3 ADE} \times \textit{\$5,528.94}$$

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

† Benchmarks for supply teachers are not being reduced with respect to the new sick leave plan.

JUNIOR and INTERMEDIATE (Grades 4 to 8) Pupil Foundation Allocation	# staff per 1,000 ADE		benchmark salary + % benefits	$ allocation per ADE
Classroom Teacher Class size 24.5:1	Classroom Teacher*	40.82	$72,879 + 11.46%	$3,315.85
	Specialist Teacher/ Preparation Time*	7.96		$646.60
Library Guidance Services	Teacher-Librarian*	1.31		$106.25
	Guidance Teacher*	0.20		$16.25
Classroom Consultants		0.41	$100,323 + 11.22%	$45.75
Supply Teacher†				$126.69
Education Assistants				$17.61
Professional/Para-Professional Supports		1.73	$57,698 + 21.74%	$121.52
Elementary Supervision				$20.06
Textbooks and Learning Materials				$69.00
Classroom Supplies				$82.82
Classroom Computers				$34.52
TOTAL Junior and Intermediate Per-Pupil Amount				**$4,602.92**

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.

See the Addendum, p.139, for amount affecting ETFO.

$$\textit{Junior and Intermediate Pupil Foundation Allocation} = \textit{Grade 4 – 8 ADE} \times \textit{\$4,602.92}$$

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

† Benchmarks for supply teachers are not being reduced with respect to the new sick leave plan.

SECONDARY (Grades 9 to 12) Pupil Foundation Allocation	# staff per 1,000 ADE		benchmark salary + % benefits	$ allocation per ADE
Classroom Teacher Class size 22:1 Credit load per pupil 7.5	Classroom Teacher*	42.61	$72,879 + 11.46%	$3,461.25
	Student Success Teacher/Preparation Time*	15.15		$1,230.65
	Secondary Programming*	1.02		82.86
Library and Guidance Services	Teacher-Librarian*	1.10		$89.35
	Guidance Teacher*	2.60		$211.20
Classroom Consultants		0.46	$100,323 + 11.22%	$51.33
Supply Teacher†				$92.67
Professional/Para-Professional Supports		2.21	$57,698 + 21.74%	$155.23
Department Head allowances		9.00	$4,665 + 11.46%	$46.80
Textbooks and Learning Materials				$92.29
Classroom Supplies				$188.87
Classroom Computers				$45.03
TOTAL Secondary Per-Pupil Amount				**$5,747.53**

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.

$$\textit{Secondary Pupil Foundation Grant} = \textit{Grade 9–12 ADE} \times \textit{\$5,747.53}$$

$$\textit{Pupil Foundation Grant} = \textit{Primary Pupil Foundation Grant} + \textit{Junior \& Intermediate Pupil Foundation Grant} + \textit{Secondary Pupil Foundation Grant}$$

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

† Benchmarks for supply teachers are not being reduced with respect to the new sick leave plan.

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 $1.40 billion in 2012–13.

OMERS Contribution Rate

OMERS is the pension plan of most non-teaching staff. OMERS contribution rates are increasing by 2.9 percent over three years, (increases of 1 percent January 2011, 1 percent January 2012, and 0.9 percent January 2013). In 2012–13, an additional $29 million will be provided for non-teaching staff benefits through increases to the benchmarks in the Pupil Foundation Grant, the School Foundation Grant, and the special purpose grants.

New Savings Measures for 2012–13

Staff Compensation

The 2012–13 GSN provides no funding for across-the-board salary increases in 2012–13. However, staff who bargain* collectively will be eligible for grid movement beginning on the 97th day of the 2012–13 and 2013–14 school years.

Retirement Gratuities and Short-Term Sickness

The benefits benchmarks in the School Foundation Grant will be reduced by 0.167 percent, with equivalent adjustments made to the benefits portions of various special purpose grants, to implement the proposed plan for retirement gratuities.

* Includes principals and vice-principals.

Although board costs are expected to decline, the funding benchmarks will remain unchanged.

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

For the 2012–13 school year, facilities and schools eligible for School Foundation Grant funding are listed in a table as set out by the *Grants for Student Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year* regulation. This table reflects how schools were funded in the 2011–12 school year and has been updated to include schools that have been identified as new openings or closures for the 2012–13 school year. Any changes to this list during the 2012–13 school year will be considered as an amendment to the funding regulation.

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.

A board's School Foundation Grant is the sum of the funding generated by each of its eligible schools. The funding generated by each eligible school is a combination of:

(a) base funding for staff and supplies

- funding for 1.0 FTE principal is allocated for each school with an ADE of 50 or more. Schools with an ADE of 1 to 49 receive funding for 0.5 FTE principal. All schools, regardless of size, receive funding for 1.0 FTE school office support staff (secretary).
- $2,070.50 for school office supplies is allocated for each elementary school and $3,080.50 for each secondary school, regardless of enrolment.

(b) supplementary funding for additional staff and supplies based on school size

Based on each school's enrolment, the formulas that follow are used to determine additional funding for:

- vice-principals,
- school office support staff (secretaries), and
- school office supplies.

The tables that follow are used to determine the total School Foundation Grant allocation.

School Foundation Grant – ELEMENTARY

	In-School Administration and Leadership			School Office Supplies
	Principal	School Office Support Staff (Secretaries)	Vice-Principal	Per School
Salary + % benefits	$113,422 + 11.22%	$41,842 + 26.65%	$107,432 + 11.22%	
Base Staff and Supplies				
School enrolment 1 to 49 ADE	0.5	1		$2,070.50
School enrolment 50 or more ADE	1			
Additional Staff and Supplies Based on School Size				
School enrolment 100 to 249 ADE		0.00125 x (ADE – 100)		$6.06/ADE
School enrolment 250 to 299 ADE		0.1875 + 0.002 x (ADE – 250)	0.003 x (ADE – 250)	
School enrolment 300 to 499 ADE		0.2875 + 0.003125 x (ADE – 300)	0.15 + 0.003 x (ADE – 300)	
School enrolment 500 to 999 ADE		0.9125 + 0.003675 x (ADE – 500)	0.75 + 0.0025 x (ADE – 500)	
School enrolment 1,000+ ADE		2.75 + 0.003675 x (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

$$
\begin{aligned}
\textbf{\textit{Principal}} &= (base) \times (salary + benefits) \\
\textbf{\textit{School Office Support Staff}} &= (base + additional) \times (salary + benefits) \\
\textbf{\textit{Vice – Principal}} &= (additional) \times (salary + benefits) \\
\textbf{\textit{School Office Supplies}} &= (base + additional)
\end{aligned}
$$

$$
\textbf{\textit{Total Elementary School Foundation Allocation}} = Principal + School\ Office\ Support\ Staff + Vice - Principal + School\ Office\ Supplies
$$

School Foundation Grant – SECONDARY

	In-School Administration and Leadership			School Office Supplies
	Principal	School Office Support Staff (Secretaries)	Vice-Principal	Per School
Salary + % benefits	$123,696+ 11.22%	$44,077 + 26.65%	$113,339 + 11.22%	
Base Staff and Supplies				
School enrolment 1 to 49 ADE	0.5	1		$3,080.50
School enrolment 50 or more ADE	1			
Additional Staff and Supplies Based on School Size				
School enrolment 100 to 499 ADE		0.003125 x (ADE – 100)	0.0025 x (ADE – 100)	$7.07/ADE
School enrolment 500 to 999 ADE		1.25 + 0.0055 x (ADE – 500)	1 + 0.002 x (ADE – 500)	
School enrolment 1,000 to 1,499 ADE		4 + 0.004 x (ADE – 1,000)	2 + 0.002 x (ADE – 1,000)	
School enrolment 1,500+ ADE		6 + 0.004 x (ADE – 1,500)	3 + 0.001 x (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

$$
\begin{aligned}
\textbf{\textit{Principal}} &= (base) \times (salary + benefits) \\
\textbf{\textit{School Office Support Staff}} &= (base + additional) \times (salary + benefits) \\
\textbf{\textit{Vice – Principal}} &= (additional) \times (salary + benefits) \\
\textbf{\textit{School Office Supplies}} &= (base + additional)
\end{aligned}
$$

$$
\textbf{\textit{Total Secondary School Foundation Allocation}} = Principal + School\ Office\ Support\ Staff + Vice - Principal + School\ Office\ Supplies
$$

Special Purpose Grants

A significant amount of board funding is built on the special purpose grants, which respond to the varying circumstances of boards and students. Special purpose grants recognize the different levels of support required by boards and students related to location, student and school needs, and a board's demographic profile. The twelve special purpose grants in 2012–13 are as follows:

Grant		Projected Funding in 2012–13 ($ Million)
1	Special Education Grant	$2,516.2
2	Language Grant	$651.4
3	First Nations, Métis, and Inuit Education Supplement	$40.2
4	Geographic Circumstances Grant	$187.2
5	Learning Opportunities Grant	$494.1
6	Safe Schools Supplement	$46.1
7	Continuing Education and Other Programs Grant	$149.3
8	Cost Adjustment and Teacher Qualifications and Experience Grant	$1,368.5
9	Student Transportation Grant	$847.1
10	Declining Enrolment Adjustment	$56.2
11	School Board Administration and Governance Grant	$542.8
12	School Facility Operations and Renewal Grant	$2,310.1

NOTE: Enhancements (OMERS) and savings measures (such as classroom consultants, retirement gratuities) are reflected in the special purpose grants, as appropriate.

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 – $1,281.1 million,
- High Needs Amount (HNA) Allocation – $991.7 million,
- Special Equipment Amount (SEA) Allocation – $81.4 million,
- Special Incidence Portion (SIP) Allocation – $50.5 million,
- Facilities Amount (FA) Allocation – $100.2 million, and
- Behaviour Expertise Amount (BEA) Allocation – $11.3 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 Ministry continues to review and refine the various components of the grant.

The Special Education Grant is projected to be stable at approximately $2.52 billion in 2012–13, and is an increase of $891.4 million or 54.9 percent since 2002–03.

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 SEPPA[*] amounts for 2012–13 are:

$931.29 per JK to Grade 3 student,
$715.34 per Grade 4 to 8 student, and
$472.92 per Grade 9 to 12 student.

The SEPPA Allocation is projected to be over $1.28 billion in 2012–13.

High Needs Amount (HNA) Allocation

[*] For benchmark details affecting ETFO, please refer to the Addendum, beginning on page 139.

The High Needs Amount (HNA) Allocation addresses the cost of providing intensive staff support required by a small number of students with high needs.

In 2012–13 the HNA Allocation is made up of:

- the HNA base amount, including transitional HNA stabilization – $931.7 million,
- the Measures of Variability (MOV) amount – $50 million, and
- the MOV Special Education Statistical Prediction Model – $10 million.

The 2012–13 HNA Allocation will continue to provide school boards with funding stability and will continue to revise school boards' high needs profiles to better reflect the variability of high needs students and factors that impact a board's ability to respond to these needs.

Similar to last year, in 2012–13, school boards facing declining enrolment will be provided with 50 percent of the transitional HNA stabilization approach.

The HNA Allocation is projected to be $991.7 million for 2012–13.

HNA Base Amount

The HNA base amount will be determined by first calculating the greater of:

(A) multiplying the board-specific high needs per-pupil amount by the board's 2012–13 total ADE,

OR

(B) the amount determined for the board for 2011–12.

Where (B) is greater, half the difference between (A) and (B) is added to (A).

This amount will then be multiplied by 94.89 percent to arrive at the HNA base amount.

Measures of Variability (MOV) Amount

The 2012–13 MOV Amount will be 5.11 percent of the HNA, or approximately $50 million.

The provincial MOV Amount will be distributed among all school boards based on four categories of data where each category has an assigned percentage of the total MOV amount. Each category has one or more factors and each factor has an assigned percentage of the category total. Finally, each factor is weighted within a specified range related to the provincial average of the prevalence of the factor.

Twenty-three factors (see table below) will be used in the calculation of the 2012–13 HNA MOV Amount for each board as follows:

- The percent of MOV funding available for the category/subcategory (from the table below) multiplied by the percent of funding available for the factor (from the factor tables below) multiplied by the provincial MOV amount determines the provincial funding for that factor.

- The board's prevalence for each factor determines the weight based on the ranges provided below.
- The board's weight for the factor multiplied by the board's ADE determines the board's factor number. The board's factor number is divided by the total of all 72 boards' factor numbers combined for that factor and multiplied by the result of step (A) above for that factor to determine the funding for the board for that factor.
- A board's total MOV amount is the sum of funding generated through the calculations for all 23 factors

	Category	Factor(s)	% of MOV Funding for Category	% of MOV Funding for Sub-Category
1	Students reported as receiving special education programs and services	2009–10 data as reported by boards (one factor)	**36**%	
2	Participation and achievement in EQAO assessments by students with special education needs	2010–11 data for: **Sub-Category 2A**: Grade 3 students (including gifted) with special education needs who were exempt, below, or reached Level 1 (six factors)	**36**%	12%
		Sub-Category 2B: Grade 6 students (including gifted) with special education needs who were exempt, below, or reached Level 1 (six factors)		12%
		Sub-Category 2C: Grade 3 and Grade 6 students with special education needs (including gifted) with three or more Accommodations (two factors)		12%
3	Credit Accumulations and participation in Locally Developed and Alternative non-credit courses (K-Courses) by students with special education needs.	2009–10 data for:	**18**%	
		Sub-Category 3A: Students with special education needs earned 5 or less credits in Grade 9 or earned 13 or less credits in Grade 10 (two factors)		15%
		Sub-Category 3B: Grade 9 and Grade 10 Students with Special Education Needs enrolled in Locally Developed Courses (two factors)		1.2%
		Sub-Category 3C: Grade 9 and Grade 10 Students with Special Education Needs enrolled in K-Courses (two factors)		1.8%
4	Board size and rural/urban designation	2011–12 projected ADE (two factors) board size and rural board size and rural/urban	**10**%	

CATEGORY 1: Prevalence of students reported as receiving special education programs and services 2009–10 data as reported by boards. Prevalence for this category is the total number of students reported as receiving special education programs and services divided by total enrolment. (one factor)

2009–10 data as reported by boards: 36% of MOV	
Weight	**Range**
0.8	<10.43%
0.9	≥10.43% to <13.4%
1	≥13.4% to <16.38%
1.1	≥16.38% to <19.36%
1.2	≥19.36%

CATEGORY 2: Participation and achievement in 2010–11 EQAO assessments by students with special education needs divided by the total number of students with special education needs who were eligible to take that EQAO assessment (Elementary enrolment counts only).

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

2A – EQAO Achievement – Grade 3; 12% of MOV						
Weight	**Males - Reading (20% of 2A)**	**Females – Reading (15% of 2A)**	**Males – Writing (20% of 2A)**	**Females – Writing (15% of 2A)**	**Males – Math (15% of 2A)**	**Females – Math (15% of 2A)**
0.8	<23.35%	<24.53%	<8.07%	<7.69%	<14.54%	<17.41%
0.9	≥23.35% to <30.02%	≥24.53% to <31.54%	≥8.07% to <10.37%	≥7.69% to <9.89%	≥14.54% to <18.7%	≥17.41% to <22.39%
1	≥30.02% to <36.7%	≥31.54% to <38.55%	≥10.37% to <12.68%	≥9.89% to <12.09%	≥18.7% to <22.85%	≥22.39% to <27.36%
1.1	≥36.7% to <43.37%	≥38.55% to <45.56%	≥12.68% to <14.98%	≥12.09% to <14.28%	≥22.85% to <27.01%	≥27.36% to <32.34%
1.2	≥43.37%	≥45.56%	≥14.98%	≥14.28%	≥27.01%	≥32.34%

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

2B – EQAO Achievement – Grade 6; 12% of MOV						
Weight	**Males - Reading (20% of 2B)**	**Females – Reading (15% of 2B)**	**Males – Writing (20% of 2B)**	**Females – Writing (15% of 2B)**	**Males – Math (15% of 2B)**	**Females – Math (15% of 2B)**
0.8	<14.16%	<12.57%	<6.5%	<5.37%	<23.03%	<25.64%
0.9	≥14.16% to <18.2%	≥12.57% to <16.17%	≥6.5% to <8.35%	≥5.37% to <6.9%	≥23.03% to <29.61%	≥25.64% to <32.97%
1	≥18.2% to <22.25%	≥16.17% to <19.76%	≥8.35% to <10.21%	≥6.9% to <8.44%	≥29.61% to <36.19%	≥32.97% to <40.29%
1.1	≥22.25% to <26.3%	≥19.76% to <23.35%	≥10.21% to <12.06%	≥8.44% to <9.97%	≥36.19% to <42.77%	≥40.29% to <47.62%
1.2	≥26.3%	≥23.35%	≥12.06%	≥9.97%	≥42.77%	≥47.62%

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

2C – EQAO accommodations; 12% of MOV		
Weight	**Grade 3 (50% of 2C)**	**Grade 6 (50% of 2C)**
0.8	<39.89%	<31.21%
0.9	≥39.89% to <51.28%	≥31.21% to <40.13%
1	≥51.28% to <62.68%	≥40.13% to <49.05%
1.1	≥62.68% to <74.07%	≥49.05% to <57.97%
1.2	≥74.07%	≥57.97%

CATEGORY 3: Credit accumulation and participation in 2009–10 locally developed and alternative non-credit courses (K-Courses) by students with special education needs (Secondary enrolment counts only).

Sub-Category 3A: Prevalence of Grade 9 and 10 credit accumulation for students with special education needs. Prevalence for Grade 9 is that of those who earned 5 or less credits; and prevalence for Grade 10 is that of those who earned 13 or less credits (two factors).

3A – Credit accumulation; 15% of MOV		
Weight	**Earned 5 or less credits in Grade 9 (40% of 3A)**	**Earned 13 or less credits in Grade 10 (60% of 3A)**
0.8	<11.83%	<19.41%
0.9	≥11.83% to <15.21%	≥19.41% to <24.95%
1	≥15.21% to <18.59%	≥24.95% to <30.5%
1.1	≥18.59% to <21.97%	≥30.5% to <36.04%
1.2	≥21.97%	≥36.04%

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

3B – Enrolled in LD Courses; 1.2% of MOV		
Weight	**Enrolled in LD Courses Grade 9 (40% of 3B)**	**Enrolled in LD Courses Grade 10 (60% of 3B)**
0.8	<21.25%	<20.26%
0.9	≥21.25% to <27.32%	≥20.26% to <26.05%
1	≥27.32% to <33.39%	≥26.05% to <31.84%
1.1	≥33.39% to <39.46%	≥31.84% to <37.63%
1.2	≥39.46%	≥37.63%

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

3C – Enrolled in alternative non-credit courses (K Courses); 1.8% of MOV		
Weight	**Enrolled in K-Courses Grade 9 (40% of 3B)**	**Enrolled in K-Courses Grade 10 (60% of 3B)**
0.8	<7.08%	<4.85%
0.9	≥7.08% to <9.11%	≥4.85% to <6.23%
1	≥9.11% to <11.13%	≥6.23% to <7.62%
1.1	≥11.13% to <13.15%	≥7.62% to <9.01%
1.2	≥13.15%	≥9.01%

CATEGORY 4: Size and Rural Status Category (two factors)

Size

- boards with ADE less than 10,000 get a weight of 2,
- boards with ADE between 10,000 and less than 22,000 get a weight of 1.

Rural

- boards with a rural designation get a weight of 2,
- boards with a urban/rural designation get a weight of 1.

All other boards with ADE of 22,000 or over get a weight of 0.

MOV Special Education Statistical Prediction Model Amount

The logistic regression Special Education Statistical Prediction Model developed by Dr. J. Douglas Willms has been updated for 2012–13 and it draws from 2009–10 Ontario Ministry of Education anonymized student data (most recent available), merged with University of New Brunswick – Canadian Research Institute for Social Policy (UNB-CRISP) Census indicators from the 2006 Canadian Census data and other data sources, to estimate the number of students predicted to receive special education programs and services in each of Ontario's district school boards.

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

The following demographic factors were used:

- Occupational structure,
- Median income,
- Parent level of education,
- Percent families below Statistic Canada's low-income cut-off occupational structure,
- Percent unemployed,
- Percent Aboriginal families,
- Percent recent immigrants,
- Percent moved in previous year, and
- Metropolitan influence zone.

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

The analysis entailed the estimation of 14 separate logistic regression models – one for each of the 12 categories within the Ministry's definitions of exceptionalities*, one for students 'non-identified with an Individual Education Plan (IEP),' and one for students 'non-identified without an IEP.'

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

The functional form of the model is:

$$Probability\left(\begin{array}{l} Y_1 = 1, \text{ given a student's} \\ \quad\quad \text{set of background} \\ \quad\quad \text{characteristics} \end{array}\right) = \frac{1}{[1 + exp - (\beta_0 + \beta_1 x_1 + \beta_2 x_2 + ... + \beta_n x_n)]}$$

where Y1 denotes whether or not a child was reported as receiving special education programs and/or services; and x_1 .... x_n are the child's grade, sex and 2006 Census-derived demographic characteristics.

The regression coefficients, $\beta_0, \beta_1, ... \beta_n$ are estimated from the anonymized data for all Ontario students in 2008–09. With these estimates the model estimates the probability that a student with a particular set of background characteristics would receive special education programs and/or services.

Therefore, in a school board with 10,000 students, where each student's age, grade, and Census-derived demographic characteristics are known, the prediction model can be used to estimate the probability that each student would receive special education programs and/or services. The sum of these probabilities for the 10,000 students provides an estimate of the total number of students that are likely to receive special education programs and/or services in that board.

The board-by-board predicted value is then multiplied by the board's ADE to determine each board's proportion of this $10 million funding enhancement - MOV Prediction Model amount.

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

Special Equipment Amount (SEA) Allocation

The 2012–13 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 $81.4 million in 2012–13.

SEA Per-Pupil Amount

The SEA Per-Pupil Amount component, which was introduced in 2010–11, is part of a 5-year plan to provide boards with greater flexibility and predictability by converting part of the SEA allocation into a single SEA Per-Pupil Amount for all school boards by 2014–15.

In 2012–13, 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.

The direction being taken for the calculation of the SEA Per-Pupil Amount will transition schools boards from a school board-specific per-pupil amount that is based primarily on each board's historical access to SEA funding, to a single provincial per-pupil amount by 2014–15.

The SEA Per-Pupil Amount component will be calculated using the following formula:

$$\textbf{\textit{Base Amount \$10,000}} + \left(\begin{array}{l} \textit{School board specific} \\ \textit{per-pupil amount} \end{array} \times \textit{ADE} \right)$$

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

* Each board's Special Equipment Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year* regulation.

equipment, personal care support equipment and physical assists support equipment, will continue to be claims-based with an $800 deductible. Eligibility requirements for SEA are outlined in the *Special Education Funding Guidelines: Special Equipment Amount (SEA), 2012–13 Spring 2012*[*].

For 2012–13, vision support equipment required by a student that 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 2011–12, 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.

Equipment purchased with the SEA funding travels with the student as provided in the *Grants for Student Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year* regulation and described in the *Special Education Funding Guidelines: Special Equipment Amount (SEA), 2012–13, Spring 2012*.

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), 2012–13 Spring 2012*[*]. SIP claims are submitted to the Ministry of Education Regional Offices for approval.

The SIP Allocation is projected to be $50.5 million in 2012–13.

[*] These documents are available on the Ministry of Education website, < http://www.edu.gov.on.ca/eng/policyfunding/funding.html >.

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, 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 $100.2 million in 2012–13.

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.

The Ministry provides funding to school boards to help offset the accommodation and transportation costs of classrooms in care and treatment and custody settings that operate in school board space. This funding is included in the School Facility Operations and Renewal Grant and the Student Transportation Grant calculations.

Behaviour Expertise Amount (BEA) Allocation

The Behaviour Expertise Amount Allocation (BEA) provides funding for school boards to hire additional board level Applied Behaviour Analysis (ABA) expertise to support principals, teachers, and multi-disciplinary transition teams. School board personnel with ABA expertise provide and coordinate training on ABA instructional methods and resources at the school board and school level to increase capacity within the publicly funded school system to use ABA methods. 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 $11.3 million in 2012–13.

The Ministry will be allocating funding based on the following formula:

$$\$84{,}223 \text{ per school board} + (\$2.82 \times \text{school board's ADE})$$

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 – $234.3 million,
- French as a First Language (FFL) Allocation – $73.1 million,
- French as a Second Language (FSL) Allocation – $240.1 million,
- Actualisation linguistique en français (ALF) Allocation – $97.5 million, and
- Programme d'appui aux nouveaux arrivants (PANA) Allocation – $6.5 million.

The total Language Grant is projected to be $651.4 million in 2012–13.

In 2010–11, the ESL/ELD and ALF allocations were updated with the most recent Census data available (2006). Increases and decreases in ESL funding based on this update are being phased in over four years. 2012–13 is the third year of the phase-in. Updates to ALF funding were fully implemented in 2010–11.

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.

The number of students eligible to be counted as recent immigrants is based on the country of birth, rather than the country from which the student entered Canada.

In this context, eligibility means that a pupil meets the funding criteria, that is, the date of entry into Canada and country of birth. As in previous years, 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.

* For benchmark details affecting ETFO, please refer to the Addendum, beginning on p. 139.

/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 2012–13, the ESL/ELD Allocation is projected to be $234.3 million.

Recent Immigrant Component

The Recent Immigrant component provides a total of $10,108.80 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 2008, and
- a weighting factor for each of the four years[*].

Weighting Factors

Year	Start Date	End Date	Weighting Factor
1	September 1, 2011	October 31, 2012	1
2	September 1, 2010	August 31, 2011	0.85
3	September 1, 2009	August 31, 2010	0.5
4	September 1, 2008	August 31, 2009	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 $3,888.00.

[*] For benchmark details affecting ETFO, please refer to the Addendum, beginning on p. 139.

$$\textbf{Recent Immigrant Component} = \text{Total number of weighted recent immigrant pupils} \times \$3{,}888.00$$

Pupils in Canada Component

The Pupils in Canada component is based on the 2006 Census data on the number of children whose language spoken most often at home is neither English nor French. 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.

Moving from 1996 Census to the 2006 Census has created board level re-distributive funding impacts. These impacts in funding are being phased in over a four-year period. 2012–13 is the third year of the four-year phase-in for ESL/ELD.

Each board's allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year* regulation.

Total ESL/ELD Allocation

$$\textbf{ESL/ELD Allocation} = \text{Total Recent Immigrant component} + \text{Total Pupils in Canada component from 2012 – 13 grant regulation}$$

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 2012–13 is projected to be $240.1 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 Grade 4 to 8. French immersion programs, if offered by the board, are funded based on enrolment in French programs for JK to Grade 8.

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

Average daily length of program		Allocation per pupil enrolled in the program
20 – 59 minutes	Core, Grades 4 to 8	$291.44
60 – 149 minutes	Extended, Grades 4 to 8	$332.05
150 minutes or more	Immersion, Grades 1 to 8	$371.46
75 minutes or more	Immersion, JK and SK	

French as a Second Language (FSL) – Secondary

The funding is established 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	$74.83	$123.10
11 and 12	$98.96	$191.90

French as a First Language (FFL) Allocation

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

The FFL Allocation in 2012–13 is projected to be $73.1 million.

Funding benchmarks on an FTE basis, will be $729.66 per elementary school pupil of the board as of October 31, 2012. Benchmarks per secondary day school ADE pupil will be $833.98.

Start-up funding for new elementary classes in French is provided at the rate of $18,117.09 for each new elementary school established by a board in 2012–13.

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 $6.5 million in 2012–13.

PANA provides a total of $10,108.80 per eligible student 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 in 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 criteria outlined above are used to determine eligibility for first-, second-, and third-year recent immigrant pupils. Fourth-year recent immigrant pupils are deemed eligible to generate funding if they were born in countries where French is a language of administration or schooling and if they have one of the following characteristics:

- they speak a variety of language that is different from standard French,
- their schooling has been interrupted or delayed, or
- they have little knowledge of English or French.

The variables used in calculating this funding are:

- the number of eligible pupils who entered Canada in each year since September 2008, and
- a weighting factor for each of the four years.

Weighting Factors

Year	Start Date	End Date	Weighting Factor
1	September 1, 2011	October 31, 2012	1
2	September 1, 2010	August 31, 2011	0.85
3	September 1, 2009	August 31, 2010	0.5
4	September 1, 2008	August 31, 2009	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.

* Section 23 refers to the linguistic and education rights conferred by Part 1 of the *Constitution Act, 1982*.

Total PANA Allocation

The allocation is the sum of the weighted numbers of eligible pupils for each year multiplied by $3,888.00.

$$\textbf{PANA Allocation} = \textit{Total number of weighted recent immigrant pupils} \times \textit{\$3,888.00}$$

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 2012–13 is projected to be $97.5 million.

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

Per-Pupil Component

The per-pupil component is calculated by applying 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 2012-2013 School Board Fiscal Year* regulation.

Elementary Per-Pupil Allocation

$$\left(\textit{Elementary ADE} \times \textit{Assimilation Factor}\right) \times \textit{\$888.71}$$

Secondary Per-Pupil Allocation

$$\left(\textit{Secondary ADE} \times \begin{matrix}\textit{Assimilation}\\ \textit{Factor}\end{matrix}\right) \times \textit{\$389.31}$$

School Component

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

Elementary School Amount

$$\textit{Total number of elementary schools} \times \textit{\$46,735.47}$$

Secondary School Amount

Number of Students	2012–13 Total Per Secondary School
ADE ≥1 and ADE < 100	168,581.86
ADE ≥100 and ADE < 200	209,197.33
ADE ≥200 and ADE < 300	249,812.79
ADE ≥300 and ADE < 400	290,428.26
ADE ≥400	331,043.72

Board Component Amount

Each board's amount for 2012–13 is $294,286.09.

Total ALF Allocation

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

$$\begin{matrix}\textbf{\textit{Total ALF}}\\ \textbf{\textit{Allocation}}\end{matrix} = \begin{matrix}\textit{Per-Pupil}\\ \textit{Component}\end{matrix} + \begin{matrix}\textit{School}\\ \textit{Component}\end{matrix} + \begin{matrix}\textit{Board}\\ \textit{Component}\end{matrix}$$

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 – $9.6 million,
- Native Studies Allocation – $10.6 million, and
- Per-Pupil Amount Allocation – $20 million.

The total First Nations, Métis, and Inuit Education Supplement is projected to be $40.2 million in 2012–13.

The First Nations, Métis, and Inuit Education Supplement was introduced in 2007–08 to support programs designed for Aboriginal students. 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.

Native Languages Allocation

The $9.6 million Native Languages (NL) Allocation supports the 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.

[*] For benchmark details affecting ETFO, please refer to the Addendum, beginning on p. 139.

[†] Document is available on the Ministry of Education website at: http://www.edu.gov.on.ca/eng/aboriginal/fnmiFramework.pdf.

[‡] May not add due rounding.

[§] The term "pupils" refers to "pupils of the board." However, even if enrolled in a board's school, First Nations pupils resident on reserves are not considered to be pupils of the board for the purposes of calculating grants to school boards.

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	$1,353.85
40 minutes or more	0.30	$2,030.77

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	$1,128.21

Native Studies Allocation

In 2012–13, $10.6 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	$1,128.21

[*] Refer to the Common Course Codes document on the Ministry of Education website, http://www.edu.gov.on.ca/eng/general/list/commoncc/ccc.html for course listings.

Per-Pupil Amount Allocation

In 2012–13, the Per-Pupil Amount Allocation is projected to be $20 million.

The Per-Pupil Amount Allocation is calculated as follows:

$$\textbf{Per-Pupil Amount Allocation} = ADE \times \text{Estimated Percentage of First Nations, Métis, and Inuit Population} \times \text{Weighting Factor} \times \$179.51$$

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 the 2006 Census.
2. The enrolment of a Census Sub-Division (CSD) is the sum of enrolments of all facilities of the board operating within the CSD.
3. The percentage for the board is derived by taking the weighted average (using the CSD share of board enrolment over all the enrolment in CSDs in which the board operates) of the CSD level percentages.

The estimated percentage of First Nations, Métis, and Inuit population for each board is listed in the *Grants for Student Needs – Legislative Grants for the 2012-2013 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 – $123.6 million,
- Supported Schools Allocation – $59.5 million, and
- Rural and Small Community Allocation – $4.1 million.

The total Geographic Circumstances Grant is projected to be $187.2 million in 2012–13.

This is the third and final year of a three-year phase-out, which started in 2009–10, of the residual funding support of the Distant Schools Allocation (DSA). The DSA, which provided additional resources to support the higher costs of programs for distant schools, was largely replaced by the Supported Schools Allocation in 2007–08.

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 2012–13, this allocation is projected to be $123.6 million.

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

Board Enrolment

This component supports the higher per-pupil costs for goods and services faced by smaller school boards.

Enrolment	Per-Pupil Amount – Elementary
0 to < 4,000	$319.44 – (Day School ADE x $0.01735)
4,000 to < 8,000	$250.05 – ([Day School ADE – 4,000] x $0.01992)
8,000 or more	$170.36 – ([Day School ADE – 8,000] x $0.02130)

* For benchmark details affecting ETFO, please refer to the Addendum, beginning on p. 139.

Enrolment	Per-Pupil Amount – Secondary
0 to < 4,000	$319.44 – (Day School ADE x $0.01735)
4,000 to < 8,000	$250.05 – ([Day School ADE – 4,000] x $0.01992)
8,000 or more	$170.36 – ([Day School ADE – 8,000] x $0.02130)

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.

Distance (referred to as *D* in the formula below) 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.

$$\textbf{Distance/Urban Factor} = \begin{pmatrix} \text{per – pupil amount} \\ \text{based on distance (D)} \end{pmatrix} \times ADE \times \begin{pmatrix} \text{urban} \\ \text{factor} \end{pmatrix}$$

Distance	Per-Pupil Amount
0 to < 150 kilometres	$0
150 to < 650 kilometres	$1.08976 x (D–150)
650 to < 1,150 kilometres	$544.88 + [$0.14666 x (D–650)]
1,150 kilometres +	$618.21

Each board's distance and urban factor is set out in the *Grants for Student Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year* regulation.

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 $178.00 per pupil.

School Dispersion

This component recognizes the higher costs of providing goods and services to students in widely dispersed schools.
The school dispersion measure consists of:

- 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, 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.

The average dispersion is expressed as the weighted average of the two distances: the school-to-school average weighted at 0.8 and the board office-to-school average 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.

$$\textbf{Dispersion Component} = (2012-13\ ADE) \times (\$5.73396/pupil) \times \begin{pmatrix} Dispersion \\ Factor \end{pmatrix} - 14\ km$$

Each board's average school dispersion distance is set out in the *Grants for Student Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year* regulation.

Supported Schools Allocation

The Supported Schools Allocation provides additional funding for teaching staff to keep viable low-enrolment schools that are far from other schools of the board. The Supported Schools Allocation is projected to be $59.5 million in 2012–13.

In order to ensure that supported secondary and combined schools with 50 or more students will continue to generate funding for a minimum of 14 teachers through the Supported Schools Allocation, the Supported Schools Allocation benchmark has been increased to offset the reduction in the Secondary Pupil Foundation Grant.

In conjunction with the definition of a school used in the School Foundation Grant, a supported school is also:

- an elementary school deemed to be "supported" if the next closest elementary school of the board is at least 20 kilometres away, and
- a secondary school deemed to be "supported" if the next closest secondary school of the board is at least 45 kilometres away.

Supported schools are referred to as "outlying schools" in the *Grants for Student Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year* regulation.

Funding is provided so that:

- Supported elementary schools with 50 or more students generate funding for a minimum of 7.5 teachers.
- Supported secondary schools with 50 or more students generate funding for a minimum of 14 teachers.
- Funding for teachers is scaled for supported schools with enrolment between 1 and 49 students.

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 102 and 110.)

Elementary Supported Schools

Supported School Size (2012–13 ADE)	Funding (using 2012–13 ADE)
ADE ≥ 1 and ADE < 50	$70,455.40 + (ADE x $6,813.09)
ADE ≥ 50 and ADE < 150	$609,231.98 - (ADE x $3,962.44)
ADE ≥ 150	$14,865.26

Secondary Supported* Schools

Supported School Size (2012–13 ADE)	Funding (using 2012–13 ADE)
ADE ≥ 1 and ADE < 50	$59,679.87 + (ADE x $16,776.31)
ADE ≥ 50 and ADE < 200	$1,137,233.02 - (ADE x $4,774.75)
ADE ≥ 200 and ADE < 500	$277,268.24 - (ADE x $474.93)
ADE ≥ 500	$39,803.16

Funding for French-language secondary supported schools is net of funding received through the secondary school component of the ALF Allocation of the Language Grant; this is not reflected in the table above.

* Includes schools designated as "combined schools" in the School Foundation Grant.

Rural and Small Community Allocation

The Rural and Small Community Allocation (RSCA) supports boards with schools in rural or small communities. In 2012–13, this allocation is projected to be $4.1 million.

This allocation is based on the Rural and Small Community Measure, which represents the proportion of a municipality's population residing in rural areas or small communities. The Rural and Small Community Measure is used to support provincial grants to municipalities through the Ontario Municipal Partnership Fund (OMPF). As with OMPF, the Ministry of Education's RSCA is provided to boards with a minimum rural measure of 25 percent, and on a sliding scale up to a rural measure of 75 percent. Boards receive the full amount of support if they have a rural measure* of 75 percent or greater.

$$\textbf{RSCA} = ADE \times \text{per-pupil amount} \times \text{RSCI factor}$$

Boards with a minimum measure of 25 percent are eligible for this funding and it is calculated as follows:

$$\text{If RSCI} \geq 75\%, \text{ then RSCA} = ADE \times \$21.05$$

$$\text{If RSCI} \geq 25\% \text{ and} \leq 75\%, \text{ then RSCA} = ADE \times \$21.05 \times (\text{RSCI} - 25\%) \times 2$$

* The Rural and Small Community Index (RSCI) factors are listed in the *Grants for Student Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year* regulation.

Learning Opportunities Grant

The original Learning Opportunities Grant (LOG) supported boards in offering a wide range of locally determined programs for students with a higher risk of academic difficulty. In succeeding years, LOG was expanded to include support for other programs targeted at students at risk of not succeeding academically.

The Learning Opportunities Grant comprises[*]:

- Demographic Allocation – $348.7 million,
- Literacy and Math Outside the School Day Allocation – $19.4 million,
- Student Success, Grades 7 to 12 Allocation[†] – $61.1 million,
- Grade 7 and 8 Literacy and Numeracy Coaches and Student Success Teachers – $20 million,
- School Effectiveness Framework Allocation – $17.8 million,
- Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation– $7.8 million,
- Specialist High Skills Major (SHSM) Allocation – $18.7 million,
- School Authorities Amalgamation Adjustment – $0.6 million.

The total LOG is projected to be $494.1 million in 2012–13.

Updating the Demographic Allocation from the 1991 and 1996 Census to the 2006 Census created board-level redistributive funding impacts. These impacts in funding are being phased in over four years. 2012–13 is the third year of the four-year phase-in period of 2006 Census data update.

Demographic Allocation

The largest portion of LOG funding – $348.7 million – is flowed through the Demographic Allocation, which provides funding based on social and economic indicators that are associated with a higher risk of academic difficulties. The Demographic Allocation supports boards in offering a wide range of programs to improve the educational achievement of these students. Examples of programs include breakfast programs, homework clubs, reading recovery, and resource withdrawal. Boards have considerable latitude in determining the type of program and support that they provide with this funding.

[*] May not add due to rounding.

[†] Includes stabilization amount for School Authorities

In 2010–11, the 1998–99, 2002–03, 2003–04 and 2004–05 layers of the original allocation were consolidated into a single layer. In addition, the weighting of each of the socio-economic indicators was updated with an increased emphasis on Low Income.

In 2012–13, allocations reflect the third year of a four-year phase-in of 2006 Census data.

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 whose income is 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 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:

$$School\ LOG\ Funding = School\ Funding\ Units \times Funding\ Unit\ Value$$

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

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 2012-2013 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 2012–13, this allocation is projected to be $19.4 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.

In 2012–13, per-pupil funding is $6,512 per ADE.

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[*]:

$$\frac{\textit{2012 – 13 Transportation Grant for the board}}{\textit{2012 – 13 ADE of pupils of the board}} \times \textit{ADE of Grades 7 to 12 literacy and math summer school programs} \times 3$$

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.

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

Student Success, Grade 7 to 12 Allocation

In 2012–13, $61.1 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 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:

		Amount	Description	Calculation
(A)	Co-ordinator	20 percent ($12.4 million)	provides each school board with a dedicated leader to assist schools in developing programs to improve student success	$171,957 per board
(B)	Enrolment	47 percent ($28.5 million)	based on enrolment in Grade 4 to 12	*Grade 4 to 8 ADE* × *$12.27* + *Grade 9 to 12 ADE* × *$30.74*
(C)	Demographic	20 percent ($12.3 million)	based on the same socio-economic factors used in the Demographic Allocation of LOG‡	*$12,341,383* × *Student Success Demographic Factor*
(D)	Dispersion	10 percent ($5.9 million)	using the same factor that is used in the Remote and Rural Allocation§	*Grade 4 to 8 ADE* × *$0.25* + *Grade 9 to 12 ADE* × *$0.63* + *Dispersion Distance*
(E)	Transportation	3 percent ($1.9 million)		*2012 – 13 Transportation* × *0.0023* *Base Grant*
			Total Student Success = (A) + (B) + (C) + (D) + (E)	

* For benchmark details affecting ETFO, please refer to the Addendum, beginning on page 139.

† 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 2012-2013 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 2012-2013 School Board Fiscal Year* regulation.

Guiding Principles

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

- Student Success teachers,
- 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% 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

In 2012–13, in accordance with the 2008–12 PDTs, $20 million will support an additional 220 Grade 7 and 8 Student Success and literacy and numeracy teachers. The increase will be allocated by adding an additional 0.32 teachers per 1,000 Grade 4 to 8 pupils.

Grade 7 & 8 Student Success and Literacy Teachers	=	*$25.99*	×	*ADE (Grade 4 to 8)*	×	*Average Elementary Qualifications & Experience Factor*

School Effectiveness Framework

Introduced in 2007–08 and until 2010–11 funded outside the GSN. 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 $17.8 million in 2012–13. Each board receives a base amount of $171,957 plus an additional $171,957 if the elementary ADE of the board is greater than 85,000 plus a per-pupil release time amount of $2.70, calculated using total elementary and secondary ADE.

Ontario Focused Intervention Partnership (OFIP) Tutoring

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.

OFIP Tutoring funding is projected to be $7.8 million in 2012–13. The funding is calculated using total elementary and secondary ADE and a per-pupil amount of $4.19.

Specialist High Skills Major (SHSM)

Introduced in 2006–07 and until 2010–11 funded outside the GSN, 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 2012–13, an increase of $1.45 million. The SHSM amounts are in the *Grants for Student Needs – Legislative Grants for the 2012-2013 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 2012–13 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 2012–13, the School Authorities Amalgamation Adjustment is projected to be $0.6 million.

[*] The following link provides information on the SHSM program. http://www.ontario.ca/SHSM.

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

Safe Schools Supplement

The Safe Schools Supplement supports amendments to the safe schools provisions of the Education Act, which came into effect February 1, 2008. The purpose of these amendments was to more effectively combine prevention support, early intervention, and discipline with opportunities for students to continue their education. 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 – $36.1 million, and
- Urban and Priority High Schools Allocation – $10 million.

The total Safe Schools Supplement is projected to be $46.1 million in 2012–13.

Safe Schools Strategy Allocation

The Safe Schools Strategy Allocation is made up of the Professional Support Staff Allocation and the Program and Support Allocation. The allocation is based on enrolment, geographic factors, and on social and economic indicators, with all boards receiving a minimum allocation of $27,923 for professional supports and $55,845 for programs and supports 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 Support Staff and the Program and Support Allocations:

- the percentage of school aged children in households whose income is below the Low Income Cut-Off (LICO) point,
- the percentage of the 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 Support Staff Allocation

The Professional Support Staff Allocation is projected to be $11.4 million in 2012–13. 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 Support Staff Allocation is calculated:

	Description	Calculation
A	Enrolment	$Total\ ADE \times \$3.67$
B	Dispersion*	$\left(\begin{matrix}Grades\ 4\ to\ 8\\ Enrolment\end{matrix} \times 0.087815\right) + \left(\begin{matrix}Grades\ 9\ to\ 12\\ Enrolment\end{matrix} \times 0.234175\right) \times Remote\ and\ Rural\ Dispersion\ Factor$
C	Demographic†	$Total\ ADE \times \begin{matrix}Weighted\\ Demographic\\ per\ pupil\end{matrix}$
D	Total Allocation	$max\ [\$27{,}923,\ (A) + (B) + (C)]$

Program and Support Allocation

The Program and Support Allocation is projected to be $24.8 million in 2012–13. 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 2012-2013 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 2012-2013 School Board Fiscal Year* regulation.

The calculation for the Program and Support Allocation is described below:

	Description	Calculation
A	Enrolment	$Total\ ADE \times \$8.01$
B	Dispersion*	$\left(\begin{matrix}Grades\ 4\ to\ 8\\ Enrolment\end{matrix} \times 0.192235\right) + \left(\begin{matrix}Grades\ 9\ to\ 12\\ Enrolment\end{matrix} \times 0.512630\right) \times Remote\ and\ Rural\ Dispersion\ Factor$
C	Demographic†	$Total\ ADE \times \begin{matrix}Weighted\\ Demographic\\ per\ pupil\end{matrix}$
D	Total Allocation	$max\ [\$55{,}845,\ (A) + (B) + (C)]$

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 has provided $10 million annually since 2008–09. This funding continues in the 2012–13 school year.

The Urban and Priority High Schools Allocation provides needed 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 ensuring that all students have the opportunities and support they need to develop to their full potential is a responsibility shared by the school and the community.

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 2012-2013 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 2012-2013 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 2012-2013 School Board Fiscal Year* regulation.

Continuing Education and Other Programs Grant

The Continuing Education and Other Programs Grant supports adult 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 (PLAR) for mature students.

The Continuing Education and Other Programs Grant consists of:

- Adult Day School – $31.3 million,
- Summer School – $29.3 million,
- Continuing Education – $61.0 million,
- Prior Learning Assessment and Recognition (PLAR) – $2 million, and
- International Languages, Elementary – $25.6 million.

In 2012–13, the Continuing Education and Other Programs Grant is projected to be $149.3 million.

Funding is $3,221 per ADE for Adult Day School and Summer School students, $3,344 per ADE for Continuing Education students (excluding students for whom fees are chargeable under the tuition fees regulation), and $54.40 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, and for students enrolled in summer school programs and in continuing education credit courses offered during the day.

Secondary School Crossover or Transfer Courses

Funding is provided for crossover or transfer courses to 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 $54.40 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 $54.40 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 – $19.1 million[†],
- Teacher Qualifications and Experience Allocation – $1,335.8 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 $1.37 billion in 2012–13.

Starting in 2012–13, for two years, there will be no funding for salary increases. This is in keeping with the *Putting Students First Act* which does not permit increased salaries for all staffing categories for 2012–13 and 2013–14 school years. However, staff who bargain collectively[‡] will be eligible for grid movement on the 97th day of the 2012–13 and 2013–14 school years. In the case of teaching staff, this measure will be implemented by amending the Teacher Qualifications and Experience Allocation to recognize a teacher's movement on the grid beginning on the 97th day of the school year. In keeping with the *Act*, funding through the Teacher Qualification and Experience Allocation is being increased to fund partial movement through the grid.

Cost Adjustment Allocation

The Cost Adjustment Allocation for non-teaching staff in 2012–13 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 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.

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[*] For benchmark details affecting ETFO, please refer to the Addendum, beginning on p. 139.

[†] $19.1 includes the $10 million reduction for non-unionized staff.

[‡] Includes principals and vice-principals.

Each board's funding under the Cost Adjustment Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2012-2013 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.

In keeping with the *Putting Students First Act*, the Teacher Qualifications and Experience Allocation has been modified to accommodate grid movement on the 97th day of the school year in 2012–13 and 2013–14. To represent the movement halfway through the school year, the average qualifications and experience factor is calculated based on the average of two types of grids:

- a grid without movement,
- a grid with normal movement

Average Elementary Qualifications and Experience Factor is calculated as follows:

$$\left(\text{Sum of}\left[\frac{\text{Elementary Teachers on a Board's Grid with Movement} \times \text{Instructional Salary Matrix}}{\text{Number of Elementary Teachers on the Board's Grid}}\right] - 1\right) \times 0.5$$

$$+$$

$$\left(\text{Sum of}\left[\frac{\text{Elementary Teachers on a Board's Grid without Movement} \times \text{Instructional Salary Matrix}}{\text{Number of Elementary Teachers on the Board's Grid}}\right] - 1\right) \times 0.5$$

Average Secondary Qualifications and Experience Factor is calculated as follows:

$$\left(\text{Sum of}\left[\frac{\text{Secondary Teachers on a Board's Grid with Movement} \times \text{Instructional Salary Matrix}}{\text{Number of Secondary Teachers on the Board's Grid}}\right] - 1\right) \times 0.5$$

$$+$$

$$\left(\text{Sum of}\left[\frac{\text{Secondary Teachers on a Board's Grid without Movement} \times \text{Instructional Salary Matrix}}{\text{Number of Secondary Teachers on the Board's Grid}}\right] - 1\right) \times 0.5$$

The Elementary Qualifications and Experience Allocation is calculated as follows:

$$\text{Average Elementary Qualifications \& Experience Factor} \times \underset{(\$5{,}010.97)}{\text{JK to Grade 3 Benchmark}} \times \text{Jk to Grade 3 ADE}$$

$$\text{Average Elementary Qualifications \& Experience Factor} \times \underset{(\$4{,}084.95)}{\text{Grade 4 to 8 Benchmark}} \times \text{Grade 4 to 8 ADE}$$

The Secondary Qualifications and Experience Allocation is calculated as follows:

Average Secondary Qualifications & Experience Factor × *Secondary Benchmark ($5,075.31)* × *Secondary ADE*

The Teacher Qualifications and Experience Allocation is projected to be $1,335.8 million in 2012–13.

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 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	$61,196
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.

The salary matrix reflects a benchmark of $72,879 for a teacher's salary and excludes classroom consultants, continuing education teachers, and the administrative component of principals and vice-principals, who are to be excluded from a board's regular grid distribution for the purpose of calculating grant entitlements. Teachers providing instruction in care and treatment facilities are also excluded from a board's grid distribution. This is because the instructional cost of such programs is funded under special education, and pupils in these programs are not counted as pupils of a board. Boards are to place teachers on the experience grid by rounding part-year experience to the nearest whole number of years of experience.

New Teacher Induction Program (NTIP) Allocation

The New Teacher Induction Program (NTIP) was established in 2005–06 and was 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 2012–13, to offset the impact of fewer teachers generating NTIP funding, the benchmark amount per teacher is increasing. The total NTIP Allocation is projected to be $13.7 million.

New teachers are appraised by their principals twice within the first twelve months of employment. New teachers who successfully complete two appraisals within the required time period receive a notation of successful completion of NTIP on their Certificate of Qualification and Registration and on the Ontario College of Teachers' public register.

In 2012–13, school boards will receive funding for the NTIP Allocation that is the lesser of:

1. $50,000 per board plus $1,057 multiplied by the number of teachers on Rows 0, 1, and 2 of a board's Teacher Qualifications and Experience Grid in 2011–12,

   OR

2. A board's expenditure for NTIP in 2012–13.

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, 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[*].

- 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 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.

[*] For further information on NTIP, refer to the following documents on the Ministry of Education website: http://www.edu.gov.on.ca/eng/teacher/induction.html and http://faab.edu.gov.on.ca/NTIP.htm

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,
- Routing Efficiency 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 total Student Transportation Grant is projected to be $847.1 million in 2012–13.

Enrolment Adjustment Allocation

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

$$\text{Enrolment Adjustment} = \left[\begin{array}{c}\text{Allocation for Transportation}\\ \text{less}\\ \text{Expenditures for 2011–12 for}\\ \text{Transportation to Provincial Schools}\end{array}\right] \times \left[\frac{\begin{array}{c}\text{2012–13}\\ \text{Day School ADE}\end{array}}{\begin{array}{c}\text{2011–12}\\ \text{Day School ADE}\end{array}}\right]$$

For school boards with declining enrolment, support will be provided for 50 percent of any funding decrease resulting from enrolment decline. The adjustment for boards with declining enrolment is calculated as follows:

$$\textbf{Enrolment Adjustment} = \left[\begin{array}{c}\text{2011–12 Allocation for Transportation}\\ \text{less}\\ \text{Expenditures in 2011–12 for}\\ \text{Transportation to Provincial Schools}\end{array}\right] \times \left[1 - \left(1 - \left(\frac{\begin{array}{c}\text{2012–13}\\ \text{Day School ADE}\end{array}}{\begin{array}{c}\text{2011–12}\\ \text{Day School ADE}\end{array}}\right)\right) \times 0.5\right]$$

Routing Efficiency Allocation

This allocation recognizes that school boards can achieve additional efficiencies through technology use and effective route planning through the consortia delivery model and by adopting best practices identified in the transportation reforms. Initially introduced in the 2009–10 school year, boards that have not received a rating of "high" in the Routing and Technology section of the Effectiveness and Efficiency (E&E) reviews in transportation will continue to be subject to this adjustment. The rating for a board participating in multiple consortia is based on the rating that forms the majority of its expenditures.

$$\textbf{Routing Efficiency Component} = \left[\begin{array}{l} 2011-12 \text{ Allocation for Transportation} \\ \\ - \\ \\ \text{Expenditures in } 2011-12 \text{ for Transportation} \\ \text{to Provincial Schools} \end{array}\right] \times -0.01$$

Fuel Escalator and De-escalator Allocation

For 2012–13, 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 the Fuel Escalator and De-escalator clause, 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 pegged price will relate to a retail price of $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 Ontario diesel benchmark rate for the month as posted on the Ministry of Energy website or, in the case of a northern board, the monthly average 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 2011–12 allocation for transportation less expenditures in 2011–12 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 2011–12 allocation for transportation less expenditures in 2011–12 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 2012–13, 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, service delivery, and 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 2012–13, and will adjust funding based on the results of the reviews.

Full-Day Kindergarten (FDK) Transportation Funding

Funding for FDK transportation will be allocated to boards based on approval of submissions made to the Ministry. Detailed information on this funding was communicated through Memorandum 2012: B 01, *Full-Day Kindergarten Student Transportation Funding Adjustments*.

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 p. 63).

Declining Enrolment Adjustment

Much of a school board's revenue is determined by enrolment. As enrolment goes down, so does revenue. This is appropriate because when there are fewer students, boards no longer need the same number of teachers and other supports.

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 Declining Enrolment Adjustment (DEA) recognizes that it takes time for boards to adjust their cost structures to declines in enrolment.

The 2012–13 DEA is made up of three components[*]:

- first year component – $34.2 million,
- second year component – $20.2 million, and
- third year component – $1.9 million.

The DEA is projected to be $56.2 million in 2012–13.

Determining the 2012–13 First Year Component

For a school board where the 2012–13 ADE is lower than the 2011–12 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 2011–12 ADE:

[*] May not add due to rounding.

Weighting Factor		Grants (2012–13 Benchmarks and 2011–12 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
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 2012–13 ADE.

Weighting Factor		Grants (2012–13 Benchmarks and 2012–13 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
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 software licensing and funding for community use of schools is excluded.

Determining the Second Year Component

The Second Year Component is equal to 50 percent of a school board's 2011–12 First Year Component.

Determining the Third Year Component

The Third Year Component is equal to 5 percent of a school board's 2010–11 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 seven allocations[*]:

- Trustees Allocation – $11.1 million,
- Directors and Supervisory Officers Allocation – $91.6 million,
- Board Administration Allocation – $425.6 million,
- Reporting Entity Project Allocation – $6 million,
- Parent Engagement Funding Allocation – $3.0 million,
- Multiple Municipalities Allocation – $0.4 million, and
- Internal Audit Allocation – $5.2 million.

The total School Board Administration and Governance Grant is projected to be $542.8 million in 2012–13.

A constraint on funding for School Board Administration, to be implemented over three years, was introduced in 2010–11: $8.6 million starting in 2010–11, an additional $6.8 million in 2011–12, and a further $6.4 million in 2012–13.

In 2012–13, the third year of the constraint, the Ministry will implement the reduction through the same method as in 2011–12: by lowering the per-pupil benchmarks by approximately 1.47 percent in the Directors and Supervisory Officers and Board Administration allocations of the School Board Administration and Governance Grant.

The Ministry continues to work with the School Board Administration and Governance Grant Advisory Group, which was established in the fall of 2010 to develop and recommend a new funding model for board administration. Ministry staff and the Advisory Group have agreed to develop a replacement – one that better reflects the key cost drivers and cost structures of school boards.

[*] May not add due to rounding.

Trustees Allocation

The Trustees Allocation is projected to be $11.1 million in 2012–13.

Trustee Honoraria

As per the Minister of Education's April 1, 2012 memorandum to district school board trustees, trustee remuneration is limited until March 31, 2014 to the levels that would have been obtained had the restraint provisions in the Public Sector Compensation Restraint to Protect Public Services Act, 2012 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:

$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 *Education Act*	per trustee (including chair and vice-chair) for trustee honoraria and attendance amount
amount ($5,000) for chair + amount of ($2,500) for vice-chair	per board as additional honoraria for the chair and vice-chair
distance amount ($1,800) for boards with a jurisdiction greater than 9,000 square kilometres (as listed in Ontario Regulation 412/00, *Elections To and Representation On District School Boards*) – funding assumes travel to two committees of the board per month, which are required under the *Education Act*, as well as travel to one board meeting per month	per trustee (including chair and vice-chair) for distance amount
enrolment amount ($1.75 x ADE ÷ 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

Amount	Description
enrolment amount ($0.05 x 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 x 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:

$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.

Directors and Supervisory Officers Allocation

In 2012–13, the projected $91.6 million in 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.

[*] In keeping with the *Putting Students First Act, 2012*, there is no provision for a salary increase for the 2012–13 and 2013–14 school years.

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.

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

Directors and Supervisory Officers Allocation	**2012–13**
Base amount	$563,952
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	$27.45
% 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, and is projected to be $425.6 million in 2012–13.

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.

[*] In keeping with the *Putting Students First Act, 2012*, there is no provision for a salary increase for the 2012–13 and 2013–14 school years.

[†] In keeping with the *Putting Students First Act, 2012*, there is no provision for a salary increase for the 2012–13 and 2013–14 school years.

Board Administration Allocation	2012–13
Base Amount	$99,983
Base amount (per board with less than 26,000 ADE)	$215,082
Per-pupil amount	$205.98
% 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).

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 implementation of the generally accepted accounting standards prescribed by the Public Sector Accounting Board (PSAB).

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,
- the requirement for boards to track and report investments in major tangible capital assets (land and buildings) to the Province,
- the future implementation of full capital asset accounting in school board financial statements, and
- the implementation of the new Government transfers accounting standards.

For 2012–13, funding for REP is projected to be $6 million.

Reporting Entity Project	2012–13
Base amount per board	$53,770.00
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 per student for board parent involvement committee* + *$500 per school council*

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

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

In 2012–13, the Multiple Municipalities Allocation is projected to be $376,500. Additional funding is provided to a board with 30 or more municipalities within its jurisdiction.

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

NOTE: "n" is the number of municipalities

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) $259,320 per region

b) $$\left(\frac{\textit{Total Revenue of Region}}{\textit{Total Revenue of Province}}\right) \times \textit{\$2,333,880}$$

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

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

School Facility Operations and Renewal Grant

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

- School Operations Allocation – $1,985.4 million, and
- School Renewal Allocation – $324.7 million.

The total School Facility Operations and Renewal Grant is projected to be $2.31 billion in 2012–13.

School Operations Allocation

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

- Base School Operations (based on a per pupil amount) – $1,707.4 million,
- Top-up for School Operations – $246.8 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 – $1.8 million.

There will be a 2 percent increase to the non-staff benchmarks to assist boards in managing the increases in commodity prices (natural gas, electricity, facility insurance, and other costs) and additional funding to assist boards with electricity costs. In 2012–13 the electricity component will again increase by 7.9 percent.

For 2012–13, this allocation is projected to be $1.99 billion.

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.	"Day School ADE" of students 21 years of age or older plus the "Average Daily Enrolment" of students enrolled in Continuing Education credit courses during the day (excluding pupils enrolled in correspondence self-study programs), and including students 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 *Report of the Pupil Accommodation Review Committee* (August 1998). A loading has been assigned to each category of instructional space identified, based on the number of pupils that can reasonably be accommodated in each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity.		N/A
Benchmark Area Requirement per Pupil (fixed)	9.70 m^2	12.07 m^2	9.29 m^2
	The Benchmark Area Requirement per Pupil provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming (including primary class size), and secondary school programming. It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g., ESL, etc.) programming.		The Benchmark Area Requirement for Adult Education and Other Programs is lower than the traditional secondary school panel because no additional space is required for special needs programs.

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Supplementary Area Factor (SAF)	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. Each board has an elementary and secondary SAF that is greater than or equal to an adjustment factor of 1.0 (the secondary SAF is used for "Adult Education/Other Programs"). Each board's Supplementary Area Factor is set out in the *Grants for Student Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year* regulation.		
Benchmark for Operating Costs	$77.80/m^2		

Changes in 2012–13 to the Benchmark for Operating Costs

There will be a 2 percent increase to the non-staff benchmarks to assist boards in managing the increases in commodity prices (natural gas, electricity, facility insurance, and other costs) and additional funding to assist boards with electricity costs. In 2012–13 the electricity component of the benchmark will again increase by 7.9 percent.

In 2012–13, the Ministry will update the School Facility Operations and Renewal Grant benchmarks. This will affect three adjustment factors applied to the School Facility Operations and Renewal Grant. Resulting savings will be reinvested, increasing the benchmark for renewal costs by 8 percent.

School Age

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

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

Supplementary Area Factor (SAF)[*]

This revision to the board-specific SAF reflects current data (2010–11 school year, as of August 31, 2011), new benchmarks and refined methodology. The board-specific SAF was previously updated in 2001–02. It was based on a board's total capacity divided by its total area, which provided the board's area per pupil.

The updated SAF continues to be based on the board's capacity, but the gross floor area (GFA) for schools with a weighted average age of 10 years or less is now subject to adjustments. 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, and
- Secondary schools where the variable benchmark is less than the fixed benchmark area per pupil of 12.07 m^2.

For the first two items, the actual GFA will be used, as the Ministry does not have a construction area benchmark for schools of these sizes. For the last item, the GFA will be adjusted to reflect the lesser of the actual area per pupil or the (fixed) secondary benchmark area requirement per pupil of 12.07 m^2. This will mean that a school's GFA will not be adjusted to below the fixed elementary (9.70 m^2) or secondary (12.07 m^2) benchmark area requirement, for the purposes of calculating the SAF. The table below provides an example of how the SAFs have been calculated under this new methodology.

In calculating the SAF, the Ministry has treated schools with a weighted average age of 10 years or less differently to account for the construction area benchmarks that were introduced 12 years ago. School boards should have been building their schools to those area benchmarks. In keeping, however, with the variable construction area benchmarks introduced in June 2011, the Ministry will apply the new variable benchmarks when adjusting the GFA. The current elementary benchmark area requirement per pupil of 9.70 m^2 was applied in this update and only schools regarded as assets of the board (with remaining service life) were considered.

[*] To help boards adjust to these changes, the degree to which a board's School Operations Allocation can decline as a result of the SAF update has been capped to four percent for the 2012–13 school year. The cap is being implemented by adding a table to the 2012–13 Grants for Student Needs (GSN) regulation that would give affected school boards additional funding that is equal to the difference between a board's total reduction in the School Operations Allocation and a four per cent reduction. This transitional support will be eliminated for the 2013–14 school year.

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

Example: Elementary SAF Calculation				
Board Owned Schools	**Weighted Average Age**	**OTG**	**Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]**	**GFA**
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 $1.71 billion in 2012–13 and is calculated using the following formula:

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

The factors used to determine the Base School Operations for elementary, secondary, and other programs are set out in the table above (p. 98).

Top-up for School Operations

In addition to the Base School Operations, boards may be eligible for top-up funding which recognizes 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 capacity of school facilities operating at less than full 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 $246.8 million in 2012–13 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 $180.5 million in 2012–13 and provides funding for up to 15 percent of the excess capacity. All new school facilities that opened prior to 2009–10 and have not undergone significant renovations in or after 2009–10 with excess capacity are eligible for Base Top-up for School Operations. School facilities that opened or have undergone significant renovations in or after 2009–10 are not eligible for base top-up funding in 2012–13.

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

$$\textbf{Base Top-up for School Operations} - \min\left(15\%, 1 - \frac{ADE}{OTG}\right) \times OTG \times \text{Benchmark Area Per Pupil} \times SAF \times \text{Benchmark for Operating Costs}$$

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

This component is projected to be $66.3 million in 2012–13.
School facilities identified as "supported" under the Supported Schools Allocation of the Geographic Circumstances Grant (see page 58) or as "rural" are provided with enhanced Top-up for School Operations.

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, 2012, 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 2012-2013 School Board Fiscal Year regulation.

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

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

New school facilities that opened or have undergone significant renovations in or after 2009–10 are not eligible for this funding in 2012–13.

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 2012–13 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 2012-2013 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 2012–13.

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 2012-2013 School Board Fiscal Year* regulation.

Capital Lease Amount on School Authority Amalgamation

In 2012–13, $100,000 is being provided to continue capital lease arrangements made by former school authorities in remote communities.

Section 23 Facilities Amount Allocation

In 2012–13, $1.8 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 41).

[*] Information on the community use of schools can be found at: http://www.edu.gov.on.ca/eng/general/elemsec/community/

[†] Source: Memo 2004: B7, http://bmemos.edu.gov.on.ca/B_Memos_2004.html

School Renewal Allocation

The School Renewal Allocation addresses the costs of repairing and renovating schools. It is the sum of the following three components:

- Base School Renewal – $233.5 million,
- Top-up for School Renewal – $37.5 million, and
- Enhancement to address deferred maintenance needs – $53.7 million.

For 2012–13, this allocation is projected to be $324.7 million.

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.	"Day School ADE" of students 21 years of age or older plus the "Average Daily Enrolment" of students enrolled in Continuing Education credit courses during the day (excluding pupils enrolled in correspondence self-study programs), and including students 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 *Report of the Pupil Accommodation Review Committee* (August 1998). A loading has been assigned to each category of instructional space identified, based on the number of pupils that can reasonably be accommodated in each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity.		N/A
Benchmark Area Requirement per Pupil	9.70 m^2	12.07 m^2	9.29 m^2

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
	The Benchmark Area Requirement per Pupil provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming (including primary class size), and secondary school programming. It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g. ESL, etc.) programming.		The Benchmark Area Requirement for Adult Education and Other Programs is lower than the traditional secondary school panel because no additional space is required for special needs programs.
Supplementary Area Factor (SAF)	The Board-specific 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. Each board has an elementary and secondary SAF that is greater than or equal to an adjustment factor of 1.0 (the secondary SAF is used for Adult Education/Other Programs). Each board's Supplementary Area Factor is set out in the *Grants for Students Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year* regulation.		
Benchmark for Renewal Costs	Board-specific weighted average of \$7.59 per m^2 and \$11.38 per m^2 with the weights reflecting the board's total area under and over 20 years of age (weighted average age) respectively. Each board's percentage of elementary and secondary school facility areas that are under and over 20 years of age are set out in the *Grants for Students Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year* regulation.		
Geographic Adjustment Factor (GAF) (2011)	The GAF is a cost index used by the Ministry to identify and recognize regional variations in the construction and renewal costs of school facilities. It was last updated in 2011 (see Memorandum 2011: B6). Each board's Geographic Adjustment Factor is set out in the *Grants for Students Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year* regulation.		

Changes in 2012–13 to the Benchmark for School Renewal

In 2012–13, the Ministry will update the School Facility Operations and Renewal Grant benchmarks. This will affect three adjustment factors applied to the School Facility Operations and Renewal Grant. Resulting savings will be reinvested, increasing the benchmark for renewal costs by eight percent.

School Age

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

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

Supplementary Area Factor (SAF)

This revision to the board-specific SAF* reflects current data (2010–11 school year, as of August 31, 2011), new benchmarks and refined methodology. The board-specific SAF was previously updated in 2001–02. It was based on a board's total capacity divided by its total area, which provided the board's area per pupil.

The updated SAF continues to be based on the board's capacity, but the gross floor area (GFA) for schools with a weighted average age of 10 years or less is now subject to adjustments. 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, and
- Secondary schools where the variable benchmark is less than the fixed benchmark area per pupil of 12.07 m^2.

For the first two items, the actual GFA will be used, as the Ministry does not have a construction area benchmark for schools of these sizes. For the last item, the GFA will be adjusted to reflect the lesser of the actual area per pupil or the (fixed) secondary benchmark area requirement per pupil of 12.07 m^2. This will mean that a school's GFA will not be adjusted to below the fixed elementary (9.70 m^2) or secondary (12.07 m^2) benchmark area requirement, for the purposes of calculating the SAF. The table below provides an example of how the SAFs have been calculated under this new methodology.

In calculating the SAF, the Ministry has treated schools with a weighted average age of 10 years or less differently to account for the construction area benchmarks that were introduced 12 years ago. School boards should have been building their schools to those

* To help boards adjust to these changes, the degree to which a board's School Operations Allocation can decline as a result of the SAF update has been capped to four percent for the 2012–13 school year. The cap is being implemented by adding a table to the 2012–13 Grants for Student Needs (GSN) regulation that would give affected school boards additional funding that is equal to the difference between a board's total reduction in the School Operations Allocation and a four per cent reduction. This transitional support will be eliminated for the 2013–14 school year.

area benchmarks. In keeping, however, with the variable construction area benchmarks introduced in June 2011, the Ministry will apply the new variable benchmarks when adjusting the GFA.

The current elementary benchmark area requirement per pupil of 9.70 m^2 was applied in this update and only schools regarded as assets of the board (with remaining service life) were considered.

Example: Elementary SAF Calculation

Board Owned Schools	**Weighted Average Age**	**OTG**	**Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]**		**GFA**
XX	25	210	Area per Pupil	= 2,431 m^2 / 210 pupil places = 11.58 m^2/per pupil place	2,431 m^2
YY	5	465	*Actual*		The adjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board: 4,813 m^2
			GFA	= 5,100 m^2	
			OTG	= 465 pupil places	
			Area per Pupil	= 5,100 / 465 = 10.97 m^2/per pupil place	
			Variable benchmark		
			OTG	= 465 pupil places	
			New Variable Area per Pupil	= 10.35 m^2/per pupil place	
			Adjusted GFA	= OTG x Variable Area per Pupil = 465 x 10.35 = 4,813 m^2	
				Take lesser GFA of 5,100 m^2 and 4,813 m^2	

Example: Elementary SAF Calculation				
Board Owned Schools	**Weighted Average Age**	**OTG**	**Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]**	**GFA**
ZZ	3	620	*Actual* GFA = 6,070 m^2 OTG = 620 pupil places Area per Pupil = 6,070 / 620 = 9.79 m^2/per pupil place *Variable benchmark* OTG = 620 pupil places 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	The unadjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board: 6,070 m^2
			Take lesser GFA of 6,070 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**			

Geographic Adjustment Factor (GAF)

To reflect changing regional cost pressures, the revised 2011 board-wide GAF has been applied to the School Renewal Allocation. It is currently applied to funding for new capital projects. The GAF was last updated in 2005. See Memorandum 2011: B6 for additional details.

Investment in Renewal Benchmark Allocation

To reflect current renewal needs, the renewal benchmarks have been increased by 8%. These benchmarks were last revised in 2005–06.

Over/Under 20 Years of Age Factor

This revision to the age factor reflects current data (2010–11 school year, as of August 31, 2011), new benchmarks and refined methodology. This board specific adjustment factor was previously updated in 2001–02.

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

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

This update incorporates the weighted average age calculation to determine whether a school is under or over 20 years of age. This will better reflect the actual age structure of a board's schools.

Base School Renewal

The Base School Renewal is calculated using the following formula:

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

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 it does not recognize excess capacity at individual school facilities. Top-up for School Renewal provides funding to address the cost of repairing and renovating some of the excess capacity in school facilities that are not operating at full 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 $37.5 million in 2012–13 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 $26.3 million and provides funding for up to 15 percent of the excess capacity. All new school facilities that opened prior to 2009–10 and have not undergone significant renovations in or after 2009–10 with excess capacity are eligible for Base Top-up for School Renewal. School facilities that opened or have undergone significant renovations in or after 2009–10 are not eligible for base top-up funding in 2012–13.

$$\textbf{Base Top-up for School Renewal} = \left(15\%, 1 - \frac{ADE}{OTG}\right) \times OTG \times \text{Benchmark Area Per Pupil} \times SAF \times \text{Benchmark for Renewal Costs} \times GAF$$

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

For 2012–13, this component is projected to be $5.9 million for rural schools and $5.3 million for supported schools.

School facilities identified as "supported" under the Supported Schools Allocation of the Geographic Circumstances Grant (see p. 58), 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, 2012, 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 2012-2013 School Board Fiscal Year regulation.

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

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 2012–13.

School Renewal Enhancement

In 2012–13, 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 2012-2013 School Board Fiscal Year* regulation.

Capital Funding

New Capital Funding in 2012–13

The Ministry continues its limited multi-year capital funding as announced in 2011–12. There is capital funding available to school boards to undertake major capital projects, address high and urgent renewal needs, meet enrolment demands through temporary accommodation and to purchase land assets.

Capital Priorities Funding

The Ministry will allocate up to $350 million in funding for major capital projects expected to open by 2015–16. Funding is also available for land purchases.

Eligible projects include building or purchasing schools, building additions, or undertaking major retrofits of existing schools. Funding decisions will be based on the Ministry's review and analysis of the capital priority business cases submitted by school boards in response to memorandum 2012: B7 Request for Capital Priorities. The focus will be on funding projects that address accommodation pressures, for example, growth, and/or projects undertaken in conjunction with a FDK project.

Funding provided for capital priorities will be based on Ministry benchmarks, and will be flowed to boards through the GSN as capital grants based on completed work. Payments will be based on the Capital Priorities related spending that boards report in their Financial Statements and in the March Report. While school boards will no longer need to undertake any long-term borrowing to finance their Capital Priorities capital investments, the Ministry will continue to fund short-term interest costs related to Capital Priorities capital projects to reflect that cash flows to boards will occur on a bi-annual basis. The short-term interest payments will be calculated in a similar manner as they are for other eligible capital programs.

Amount for School Condition Improvement

The School Condition Improvement amount provides boards with a total of $150 million in funding in 2012–13 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 2007 and schools for which boards have received Ministry funding to substantially renovate and/or replace.

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.

Funding will be flowed to boards through the GSN as part of the monthly payments to boards. Boards will be required to report the spending of this funding in the ReCAPP/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 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.

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. In 2012–13, the Ministry is continuing this approach with up to $40 million in funding based upon a combination of expected lease costs reported by the board and a model of portable need activity. This amount can be used for portable moves, leases and purchases, as well as lease costs for permanent instructional space and will be flowed as expenses are reported through 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 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).

Expected lease costs are calculated by summing the board's 2010–11 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 2012–13. 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 under $1.4 billion in capital funding to support the implementation of FDK. This represents the capital funding allocations for Years 1 to 5. It is expected that boards will be advised of the Year 5 First-Time Equipping and Minor Renovations allocations in 2013.

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

The First-Time Equipping and Minor Renovations allocation is based on $10,000 per new FDK classroom and was established to address school boards' more minor FDK-related capital.

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 relocations 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.

The Facility Space Templates can be found at
http://faab.edu.gov.on.ca/CapitalPrograms.htm

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.

Debt Service

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, primarily to boards experiencing large enrolment growth, 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: Provided funding to school boards to construct new schools or additions. Funding was available to boards when their total ADE within a panel was greater than the total NPP capacity of schools within the same panel.
- Fixed NPP: Including 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 will be 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 will be 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: Provided funding to address high and urgent renewal needs in schools across the province.
- Primary Class Size (PCS) Reduction: Allocated to boards for the additional classrooms that were required to accommodate smaller primary classes.
- Growth Schools: Provided funding to school boards in need of schools in areas of new residential development but for which the NPP allocation was insufficient.
- Capital Transitional Adjustment: Funding was allocated over a four-year period, beginning in 2006–07, to support capital needs for French-language school boards that had enrolment needs in areas without permanent accommodation.
- Prohibitive to Repair (PTR): Funding provided to support construction to repair or replace schools in poor condition.
- Capital Priorities Program: Funding provided 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 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 will be 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 Ontario Financing Authority (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 2012–13, 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 2012–13, 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 are very small school boards, usually located in remote areas of Ontario (sometimes called “isolate boards”) 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. 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

Under the school year reporting that covers the period from September to August, the calculation of average daily enrolment (ADE) is based on the existing two count dates within the school year – October 31 and March 31. The full-time equivalent of students enrolled in a board's schools are weighted at 0.5 for each of the count dates.

Junior Kindergarten (JK) and Senior Kindergarten (SK) pupils are counted as half-time students in the determination of ADE for 2012–13, with the exception of combined Kindergarten programs. This half-time recognition remained unchanged with the introduction of the Full-Day Kindergarten (FDK) program during the 2010–11 school year. However, in addition to the half-time funding for FDK pupils through the GSN, Education Programs, Other (EPO) funding is used to support the other half day in the classroom. Even though kindergarten students enrolled in FDK are recognized as half-time pupils for GSN funding purposes, school boards receive the balance of full-time funding through EPO. The ADE regulation allows combined JK and SK programs, where JK students can be counted as enrolled for 600 minutes per week and SK students as enrolled for 900 minutes per week.

Pupils enrolled in a Supervised Alternative Learning (SAL) program are also counted as half-time pupils in the determination of ADE for 2012–13. These pupils will also receive the appropriate FTE for any academic program (to a maximum of 1.0 FTE in total).

The regulation indicates that students who have been enrolled in private schools in the previous school year are eligible to be enrolled in summer school programs of a publicly funded board as permitted by the regulation.

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 for 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 2012–13.

June 29, 2012	Board Estimates for 2012–13
November 15, 2012	Board Financial Statements for 2011–12
December 14, 2012	Board Revised Estimates for 2012–13[*]
May 15, 2013	Board Financial Report for September 1, 2012 to March 31, 2013

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.

The Ministry is providing funding to help establish internal audit functions in school boards. In addition, the Student Achievement and Governance Act, 2009 now requires the establishment of audit committees in school boards, including members that are external to the board.

- Boards' financial statements are on a Public Sector Accounting Board Standards (PSAB).The Ministry has recently 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.

[*] Given the scope of the changes from Estimates, Revised Estimates must be approved by a motion of the board before submission to the Ministry.

Balanced Budget, Enveloping, Flexibility, and Other Reporting Requirements

Education funding is intended to model 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,
- Primary class size targets are to be met,
- The Special Education Grant is limited to special education expenditures,
- The School Renewal Allocation is 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), and
- 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 the Transfer Payment contract.

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 in 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 will require approval of the Minister of Education.

The Ministry informed school boards in Memorandum 2010:SB10 *Update on Changes to Financial Accountability, Budgeting and Reporting* that a long term solution will be developed to address funding and compliance in connection with the in-year benefit gap and the Employee Future Benefit (EFB) liability.

Vacation accrual is no longer excluded from compliance. Boards were required to address 50 percent of their August 31, 2011 vacation accrual in 2011–12 and fully phase in the remainder in 2012–13.

As a first step in addressing the annual growth in the unfunded benefit liability, school boards will be required to address the in-year increase in EFB liability relating to non-sick leave benefits over the next four years – these would include benefits such as health, dental, Workplace Safety and Insurance Board (WSIB) etc. Starting in 2012–13, boards will start phasing into compliance 25 percent of the increase in liability (gap between their in-year expense and cash). By 2015–16, this component of the in-year EFB expense will no longer be excluded from compliance. The Ministry will provide further implementation details in the SB memorandum on the 2012–13 estimates.

The parameters that the Government has tabled for the 2012 PDT discussions address benefits relating to sick leave accumulation and retirement gratuities. These will constrain further growth of the EFB obligations; to support boards in meeting the remaining commitments, the portion of the benefits funding benchmarks that are earmarked for retirement gratuities (approximately 2 percent) will be reduced over an estimated 12-year period, which is the estimated average remaining service life (EARSL) of eligible employees on a province-wide basis. Boards will be required to manage their annual retirement gratuities expenses within compliance and the retirement gratuity liability as of August 31, 2012, over the EARSL of employees under the plan.

Primary Class Size Reduction (PCS)

As in previous years, schools boards are required to submit class organization plans in all elementary schools by the end of June, showing the projected elementary enrolment for 2012–13. The information is to be updated 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 from the PCS results to populate the Class Size Tracker on the public website.

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

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.

The special education component of the FDK funding provided under EPO is also enveloped. Boards will be required to use the funding on eligible expenditures that comply with the FDK Transfer Payment agreement with the Ministry. Any unspent FDK special education component must be reported in a deferred revenue account to be used for future FDK special education purposes.

Any eligible spending in excess of the funding for SEA and FDK special education component 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 are free to spend more on special education programs and support. Boards must take into account any other 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 and FDK 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 significant flexibility on how this is done – whether through larger 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.

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 NPP 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.

Full-day kindergarten 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. The internal audit allocation is provided to host boards under a multi-board regional model to cover costs such as salaries and benefits of the internal audit team, travel and professional development and other costs related to audit functions. Any unspent internal audit funding must be reported in a deferred revenue account to be used for future spending under this initiative.

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 2012–13

The provincial share of education funding for 2012–13 is calculated by deducting each board's revenue from property taxes for 2012–13 from the total funding allocation determined by the education funding formulas. Tax revenue is based on 38 percent of the 2012 calendar year property taxes and 62 percent of the 2013 calendar year property taxes, plus 2012 supplementary taxes less 2012 tax write-offs.

Where there is a strike, lockout, or withdrawal of services during the 2012–13 school year, the grants will be adjusted by the net savings resulting from the strike or withdrawal of services.

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

ADE	Average Daily Enrolment
ALF	Actualisation linguistique en français
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	Distant Schools Allocation
EASRL	Estimated average remaining service life
EDC	Education Development Charges
E&E	Effectiveness and Efficiency
EFB	Employee Future Benefit
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	English Teachers' Federation of Ontario
F&E	Furniture and Equipment
FA	Facilities Amount
FDK	Full-Day Kindergarten (Program)
FCI	Facility Condition Index
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	*Grants for Student Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year*
HNA	High Needs Amount
HST	Harmonized Sales Tax
IEP	Individual Education Plan
INAC	Indian and Northern Affairs Canada
JK	Junior Kindergarten
LICO	Low Income Cut Off
LOG	Learning Opportunities Grant
LTO	long-term occasional teachers
MOV	Measure of Variability
NL	Native Language

NPP	New Pupil Places
OESS	Ontario Educational Software Services
OFA	Ontario Financing Authority
OFIP	Ontario Focused Intervention Partnership
OMERS	Ontario Municipal Employees Retirement System
OMPF	Ontario Municipal Partnership Fund
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
PCS	Primary Class Size (Reduction Amount)
PDF	Perfectionnement du français
PEG	Program Enhancement Grant
PFA	Provincial Framework Agreements
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
RSCI	Rural and Small Community Index
SAF	Supplementary Area Factor
SAL	Supervised Alternative Learning
SEA	Special Equipment Amount
SEPPA	Special Education Per-Pupil Amount
SHSM	Specialist High Skills Major
SIP	Special Incidence Portion
SK	Senior Kindergarten
TCA	Tangible Capital Assets guide
TPE	Transitional Program Equivalency
WSIB	Workplace Safety and Insurance Board

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Education Funding

Technical Paper
ADDENDUM

The Elementary Teachers' Federation of Ontario

Revised: September 2012
Ministry of Education

Addendum – Funding Benchmarks affecting the Elementary Teachers' Federation of Ontario

This Addendum provides the applicable benchmarks for the Elementary Teachers' Federation of Ontario (ETFO) in accordance with the *Putting Students First Act*. For school boards with ETFO employees, the benchmarks and formulas on the following pages replace those used for non-ETFO employees in the body of the *Technical Paper 2012–13, revised September 2012*.

Pupil Foundation Grant

PRIMARY (JK to Grade 3) Pupil Foundation Allocation	# staff per 1,000 ADE		benchmark salary + % benefits	$allocation per ADE
Classroom Teacher Class size 19.8:1	Classroom Teacher*	50.51	$71,470 + 11.46%	$4,023.65
	Specialist Teacher/ Preparation Time*	9.67		$770.32
Library and Guidance Services	Teacher-Librarian*	1.31		$104.20
	Guidance Teacher*	0.20		$15.93
Classroom Consultants		0.41	$98,385 + 11.22%	$44.86
Supply Teacher				$124.24
Education Assistants				$17.61
Professional/Para-Professional Supports		1.73	$57,698 + 21.74%	$121.52
Elementary Supervision				$20.06
Textbooks and Learning Materials				$69.00
Classroom Supplies				$82.82
Classroom Computers				$34.52
Total Primary Per-Pupil Amount				**$5,428.73**

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.

* 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	$allocation per ADE
Classroom Teacher Class size 24.5:1	Classroom Teacher*	40.82	$71,470 + 11.46%	$3,251.74
	Specialist Teacher/ Preparation Time*	7.96		$634.10
Library Guidance Services	Teacher-Librarian*	1.31		$104.20
	Guidance Teacher*	0.20		$15.93
Classroom Consultants		0.41	$98,385 + 11.22%	$44.86
Supply Teacher				$124.24
Education Assistants				$17.61
Professional/Para-Professional Supports		1.73	$57,698 + 21.74%	$121.52
Elementary Supervision				$20.06
Textbooks and Learning Materials				$69.00
Classroom Supplies				$82.82
Classroom Computers				$34.52
TOTAL Junior and Intermediate Per-Pupil Amount				**$4,520.60**

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.

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

Special Education Grant

Special Education Per-Pupil Amount (SEPPA)

The SEPPA amounts for 2012–13 are:

$913.05 per JK to Grade 3 student
$701.30 per Grade 4 to 8 student

Language Grant

French as a Second Language (FSL) – Elementary

Average daily length of program		Allocation per pupil enrolled in the program
20 – 59 minutes	Core, Grades 4 to 8	$287.20
60 – 149 minutes	Extended, Grades 4 to 8	$327.21
150 minutes or more	Immersion, Grades 1 to 8	$366.05
75 minutes or more	Immersion, JK and SK	

English as a Second Language

Recent Immigrant Component

$$\textit{Recent Immigrant Component} = \left(\begin{array}{c}\textit{Total number of weighted recent immigrant Elementary pupils} \\ + \\ \textit{Total number of weighted recent immigrant Secondary pupils}\end{array}\right) \times \begin{array}{c}\textit{\$3,821} \\ \\ \textit{\$3,888}\end{array}$$

First Nations, Métis, and Inuit Education Supplement

Native Language (NL) – Elementary

Average length of program	Staff per 12 elementary students	Allocation per pupil enrolled in the program
20 – 39 minutes	0.2	$1,327.67
40 minutes or more	0.3	$1,991.51

Geographic Circumstances Grant

Remote and Rural Allocation

Board Enrolment - Elementary

Enrolment	Per-Pupil Amount – Elementary
0 to < 4,000	$316.99 – (Day School ADE x 0.01721)
4,000 to < 8,000	$248.14 – ([Day School ADE – 4,000] x 0.01977)
8,000 or more	$169.06 – ([Day School ADE – 8,000] x 0.02113)

Distance/Urban Factor

$$\text{Distance/Urban Factor} = \left(\text{Elementary Per-Pupil Amount based on distance} \times \text{Elementary ADE} \times \text{Urban Factor}\right) + \left(\text{Secondary Per-Pupil Amount based on distance} \times \text{Secondary ADE} \times \text{Urban Factor}\right)$$

Distance	Elementary Per-Pupil Amount
0 to < 150 kilometres	$0
150 to < 650 kilometres	$1.08142 x (D–150)
650 to < 1,150 kilometres	$540.71 + [$0.14556 x (D–650)]
1,150 kilometres +	$613.49

Distance	Secondary Per-Pupil Amount
0 to < 150 kilometres	$0
150 to < 650 kilometres	$1.08976 x (D–150)
650 to < 1,150 kilometres	$544.88 + [$0.14666 x (D–650)]
1,150 kilometres +	$618.21

$$\textbf{Dispersion Allocation} = \left(\text{2012–13 Elementary ADE}\right) \times \left(\$5.69014/\text{pupil}\right) \times \left(\text{Dispersion Factor} - 14\text{ km}\right) + \left(\text{2012–13 Secondary ADE}\right) \times \left(\$5.73396/\text{pupil}\right) \times \left(\text{Dispersion Factor} - 14\text{ km}\right)$$

Each board's distance and urban factor is set out in the *Grants for Student Needs – Legislative Grants for the 2012-2013 School Board Fiscal Year* regulation.

Supported Schools Allocation

Elementary Supported Schools

Supported School Size (2012–13 ADE)	Funding (using 2012–13 ADE)
ADE ≥ 1 and ADE < 50	$69,093.26 + (ADE x $6,681.37)
ADE ≥ 50 and ADE < 150	$597,453.45 - (ADE x $3,885.84)
ADE ≥ 150	$14,577.86

Learning Opportunities Grant

Student Success, Grades 7 to 12 Allocation

		Amount	Description	Calculation
(A)	Co-ordinator	20 percent ($12.4 million)	provides each school board with a dedicated leader to assist schools in developing programs to improve student success	$171,957 per board
(B)	Enrolment	47 percent ($28.5 million)	based on enrolment in Grades 4 to 12	*Grade 4 to 8 ADE* × *$12.15* + *Grade 9 to 12 ADE* × *$30.74*
(C)	Demographic	20 percent (12.3 million)	based on the same socio-economic factors used in the Demographic Allocation* of LOG	*$12,341,383* × *Student Success Demographic Factor*
(D)	Dispersion	10 percent ($5.9 million)	using the same factor that is used in the Remote and Rural Allocation†	*Grade 4 to 8 ADE* × *$0.23* + *Grade 9 to 12 ADE* × *$0.63* + *Dispersion Distance*

* Each board's Student Success Demographic Factor is set out in the *Grants for Student Needs – Legislative Grants for the 2012-2013 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 2012-2013 School Board Fiscal Year* regulation.

		Amount	Description	Calculation
(E)	Transportation	3 percent ($1.9 million)		*2012 – 13 Transportation Base Grant* × *0.0023*
			Total Student Success = (A) + (B) + (C) + (D) + (E)	

Grade 7 and 8 Student Success and Literacy and Numeracy Teachers

$$\textit{Grade 7 \& 8 Student Success and Literacy Teachers} = \$25.49 \times \textit{ADE (Grade 4 to 8)} \times \textit{Average Elementary Qualifications \& Experience Factor}$$

Cost Adjustment and Teacher Qualifications and Experience Grant

Teacher Qualifications and Experience Allocation

$$\textit{Average Elementary Qualifications \& Experience Factor} \times \textit{JK to Grade 3 Benchmark} (\$4{,}914.10) \times \textit{Jk to Grade 3 ADE}$$

$$\textit{Average Elementary Qualifications \& Experience Factor} \times \textit{Grade 4 to 8 Benchmark} (\$4{,}005.97) \times \textit{Grade 4 to 8 ADE}$$