

Education Funding

Technical Paper

2010–11

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Ministry of Education

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Introduction

Purpose

This paper contains details of the grant formulas and other criteria for education funding through the Grants for Student Needs (GSN) for the 2010–11 school year. It is intended to provide an overview of the formulas that are used to calculate school boards' 2010–11 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 2010-2011 School Board Fiscal Year*, *Calculation of Average Daily Enrolment for the 2010-2011 School Board Fiscal Year*, and *Calculation of Fees for Pupils for the 2010-2011 School Board Fiscal Year*.**

Changes for 2010–11

A summary of the changes in the 2010–11 education funding approach is outlined below. Further details are provided in the relevant sections of this paper.

In 2010–11, funding to school boards through the GSN is projected to be \$20.22 billion. The \$20.22 billion represents an increase of \$694.3 million over Revised Estimates for the 2009–10 school year.

The 2010–11 GSN focuses on:

- support for the Provincial Framework Agreements (PFAs)
- funding to address cost pressures in key areas (student transportation, community use of schools, and school operations)
- funding to increase the management capacity of boards
- increased special education funding and a new component added to the Measure of Variability (MOV)
- structural reforms:

* An addendum to this document provides the applicable benchmarks and formulae to support the Provincial Framework Agreement (PFA) negotiated between the Elementary Teachers' Federation of Ontario (ETFO) and the Ontario Public School Boards' Association (OPSBA).

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

- updating four grants to the 2006 Census data
- dividing the Elementary Allocation of the Pupil Foundation Grant into two allocations – a Primary Allocation and a Junior and Intermediate Allocation – to more clearly reflect class size standards
- phasing out the Distant Schools Allocation over the next three years
- renaming the Perfectionnement du français (PDF) allocation – Programme d’appui aux nouveaux arrivants (PANA) – and adjusting it to reflect student needs and program goals.
- Savings measures in 2010–11 for classroom computers, staff development, transportation, top-up funding for school operations and school renewal, and school board administration.

Enhancements for Peace and Progress in Education

In 2010–11, the third year of the four-year PFAs, the following enhancements will be implemented, totalling a projected \$601.1 million.

- \$475.7 million for a 3 percent increase, as of September 1, 2010, for salary benchmarks for all staff
- \$33.4 million for sector-wide improvements to benefits and other working conditions
- \$50.8 million for an additional 566 Elementary Specialist Teachers to support 10 additional minutes of elementary preparation time
- \$11.7 million for 132 Grades 4-8 teaching positions to reduce average class size in those grades
- \$0.3 million to increase the supervision minutes for elementary teachers
- \$9.6 million for professional learning for elementary teachers
- \$19.5 million for 216 additional secondary teachers to support locally developed strategies to expand high school programming.

Enhancements to Keep up with Costs

School Operations

The non-staff portion of the school operations benchmark of the School Operations Allocation is increased by 2 percent (\$14.5 million) to help boards manage higher commodity prices, such as natural gas and electricity, as well as insurance costs.

Community Use of Schools

The Community Use of Schools Allocation is increased by \$0.5 million to help cover the cost pressures of inflation.

Student Transportation

The cost benchmarks in the Transportation Grant are increasing by 2 percent (\$16.4 million) to help recognize capital and other operating costs. The Fuel Escalation/De-Escalation Clause, introduced in 2009–10, will continue.

Special Education

The Special Education Grant is being increased by \$65.5 million in 2010–11. This investment will provide:

- \$10.8 million in new funding to support the introduction of the Behaviour Expertise Amount (BEA),
- continued support of the Measures of Variability (MOV) amount as part of the High Needs Amount (HNA) allocation,
- \$10 million to support the introduction of the MOV Special Education Statistical Prediction Model Allocation,
- continued support of the Special Incidence Portion (SIP) claim-based applications
- increased funding of approximately 7 percent to the Special Equipment Amount (SEA) and a new SEA Per-Pupil Amount,
- stable funding for education programs for school-aged children and youth in Government-approved care and/or treatment, custody, and correctional facilities.

Structural Reforms

Pupil Foundation Grant

So that funding through the Pupil Foundation Grant more clearly reflects elementary class size requirements, the Elementary Pupil Foundation Allocation has been split into two sections – a Primary Pupil Foundation Allocation and a Junior and Intermediate Pupil Foundation Allocation.

Full-Day Early Learning Program (ELP)

Funding for the additional half-day of the core Full-Day Early Learning Program (ELP) is being provided outside the GSN. ELP classes will be excluded from each board's calculation and reporting of primary class sizes and board-wide elementary class size average. Junior Kindergarten (JK) and Senior Kindergarten (SK) classes outside the ELP in 2010–11 are subject to the primary class size standards and will be included in the calculation and reporting of class sizes at the primary and elementary levels.

2006 Census Data

Four grants that use Census information – the Learning Opportunities Grant (LOG), the English as a Second Language (ESL) Allocation, the Actualisation linguistique en français (ALF) Allocation, and the Safe Schools Supplement – have been updated with the most recent available data from the 2006 Census.

The use of the 2006 Census data results in some redistribution of funding. In the case of LOG and ESL funding, both increases and decreases will be phased in over four years starting in 2010–11, to give boards additional time to adjust to the change. Changes to ALF and the Safe Schools Supplement, where the redistribution effects are modest, will be fully implemented in 2010–11.

LOG – Demographic Allocation

In addition to using 2006 Census data, the Demographic Allocation of LOG has been restructured and simplified. A single allocation method will replace the three layers formerly used in the Demographic Allocation.

As part of this restructuring, the share of the Demographic Allocation that reflects Aboriginal origin/ancestry becomes part of the Per-Pupil Amount in the First Nations, Métis, and Inuit Education Supplement (FNMI).

Distant Schools Allocation

The Distant Schools Allocation (DSA) - Learning Resources Amount of the Geographic Circumstances Grant and related funding will be phased out. This funding will be reduced by one-third of the current allocation in each of the next three years starting in 2010–11.

Perfectionnement du français/Programme d'appui aux nouveaux arrivants

To support provincial policy and curriculum for French-language education, the Perfectionnement du français (PDF) Allocation, which is part of the Language Grant and available only to French-language school boards, has been renamed the Programme d'appui aux nouveaux arrivants (PANA) Allocation. To reflect the increasing diversity of students admitted to French-language schools, the criteria will be amended to make immigrant students who were born in any country other than France or Belgium, eligible to generate PANA funding.

Efficiency and Savings Measures

Savings Measures from 2009–10

Classroom Computers

2010–11 is the second and final year of the \$25 million reduction in funding for computers through the Pupil Foundation Grant.

Staff Development

The \$21.4 million reduction in funding for Staff Development through the Pupil Foundation Grant will end and the previous benchmark levels – \$11 per elementary student and \$12 per secondary student – are restored for 2010–11.

Student Transportation

The annual 1 percent reduction in the student transportation allocation to boards will continue. As in 2009–10, this reduction will not apply to boards that have received a "High" rating on routing and technology through the Effectiveness and Efficiency (E&E) reviews. Boards that achieve a "High" rating in 2010–11 are exempt from the reduction starting the year that follows the review.

In 2010-11, the 2 percent cost benchmark update will continue to be netted against any reported transportation surplus from a board's prior year's Financial Statements.

Constraint Measures Starting in 2010–11

Stable Funding Protection – Student Transportation and High Needs Amount

Starting in 2010–11, the stable funding protection for the Student Transportation Grant and the High Needs Amount will be based on 50 percent of enrolment decline.

School Operations and Renewal Top-up Funding

In 2010–11, top-up funding will be reduced to 18 percent and will be further reduced to 15 percent in 2011–12. This will not impact top-up funding provided to schools that qualify as “rural” or “supported.” Top-up funding will not be provided to new schools, including schools opened or schools that have undergone significant renovation in the 2009–10 school year, for the first five years of operation. This measure recognizes that these schools can operate more efficiently and have fewer renewal needs.

School Board Administration and Governance Grant

Board administration funding is being reduced by \$8.6 million. The per-pupil benchmarks in the Directors and Supervisory Officers Allocation and the Board Administration Allocation of the grant are being reduced by approximately 2 percent.

Debt Service

Accounting Changes and Capital Wrap-up

There are important changes to financial accountability and reporting in 2010–11*. Approximately \$30 million is being allocated to several boards in 2010–11, specifically to address the estimated annual portable costs previously charged to their New Pupil Places Allocation. This is transitional funding to assist those boards that would otherwise have faced a significant pressure on their operating budgets related to portable costs.

* Please refer to the two memoranda of March 4, 2010: B2 and 2010: SB10.

Programs Transferred into the GSN

School Effectiveness Framework

The School Effectiveness Framework, introduced in 2007–08, assists elementary schools and boards in the assessment of school effectiveness so they can plan for improvement. In 2010–11, \$17.3 million in School Effectiveness Leads and Framework Release Time funding will be a new allocation in the Learning Opportunities Grant.

Ontario Focused Intervention Partnership (OFIP) Tutoring

Ontario Focused Intervention Partnership (OFIP) Tutoring, introduced in 2006–07, allows boards to initiate and expand before- and after-school, weekend, or summer tutoring programs. In 2010–11, OFIP tutoring funding of \$7.9 million will be a new allocation in the Learning Opportunities Grant.

Specialist High Skills Major (SHSM)

The Specialist High Skills Major (SHSM) program, introduced in 2006–07, supports students in customizing their high school experience and building on their strengths and interests by focusing their learning on a specific economic sector. Starting in 2010–11, SHSM funding of \$16.5 million will be a new allocation in the Learning Opportunities Grant.

Special Education: Behaviour Expertise Amount (BEA)

This allocation, which will be part of the Special Education Grant, will provide \$10.8 million in funding to boards to build capacity by hiring staff with Applied Behaviour Analysis (ABA) expertise.

Investments Outside the GSN

In 2010–11, the Government continues to support boards in advancing student achievement through other education initiatives with investments outside the GSN. Further information about 2010–11 funding outside the GSN will be provided to schools boards through Ministry B-Memoranda.

School Authorities

As in previous years, funding for School Authorities will be adjusted in 2010-11, as appropriate, to reflect changes in funding to district school boards. The Ministry will provide further information concerning funding in 2010-11 for School Authorities in the near future.

Further Information

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

Capital Programs Branch	(416) 325-4242
Capital Policy Branch	(416) 325-1704
Education Finance Branch	(416) 325-8407
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

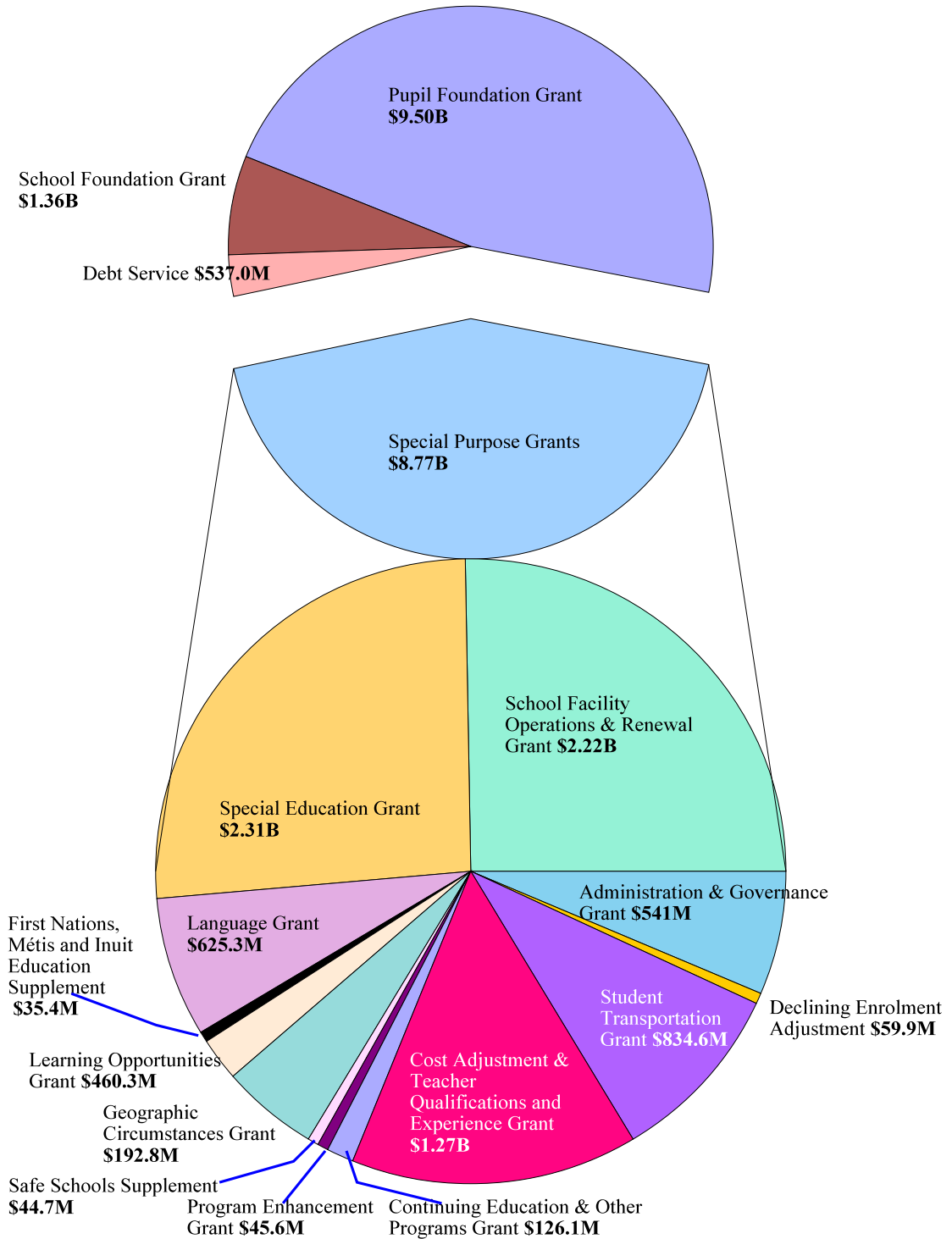
Education Funding Grants

Education funding in 2010–11 consists of a Pupil Foundation Grant, a School Foundation Grant, and thirteen special purpose grants, as summarized below.

		Projected funding in 2010–11* (\$ Million)
PUPIL FOUNDATION GRANT	Classroom teachers	
	Education assistants	
	Textbooks and learning materials	
	Classroom supplies	
	Classroom computers	
	Library and guidance services	\$9,4
	Specialist teachers (including preparation time)	98.5
	Student Success teachers (including preparation time)	
	Professional and para-professional supports	
	Classroom consultants	
Staff development		
SCHOOL FOUNDATION GRANT	Principals	
	Vice-principals	\$1,3
	Secretaries	56.9
	School office supplies	
SPECIAL PURPOSE GRANTS	1 Special Education Grant	\$2,3
		12.0
	2 Language Grant	\$625.3
	3 First Nations, Métis, and Inuit Education Supplement	\$35.4
	4 Geographic Circumstances Grant	\$192.8
	5 Learning Opportunities Grant	\$460.3
	6 Safe Schools Supplement	\$44.7
	7 Program Enhancement Grant	\$45.6
	8 Continuing Education and Other Programs Grant	\$126.1
	9 Cost Adjustment and Teacher Qualifications and Experience Grant	\$1,2 74.1
	10 Student Transportation Grant	\$834.6
	11 Declining Enrolment Adjustment	\$59.9
	12 School Board Administration and Governance Grant	\$541.0
13 School Facility Operations and Renewal Grant	\$2,2 19.6	
DEBT SERVICE	Non-Permanently Financed Capital Debt	\$65.7
	Interest Expense	\$471.3

* Excludes unallocated funding (\$26.2 million) and school authorities funding (\$29.3 million)

2010–11 Grant Allocations* (Projections)



* Excludes \$26.2 million in unallocated funding and \$29.3 million for school authorities.

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 [16](#).

The Pupil Foundation Grant has three allocations:

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

For 2010–11, funding through the Pupil Foundation Grant is projected to be \$9.50 billion.

Changes to the Pupil Foundation Grant for 2010–11

Beginning in 2010-11, the Elementary Pupil Foundation Allocation is split into two allocations: the Primary Pupil Foundation Allocation (Junior Kindergarten [JK] to Grade 3), and the Junior and Intermediate Pupil Foundation Allocation (Grades 4 to 8). The Secondary Pupil Foundation Allocation is unaffected by this change.

Funding previously allocated through the Primary Class Size Reduction Amount is transferred to the Primary Pupil Foundation Allocation with a portion transferred into the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

Salary Benchmarks

To meet the commitments of the 2008–12 PFAs, the salary benchmarks for teaching and non-teaching staff are increasing by 3 percent for 2010–11. The 2008–12 PFAs are in effect until August 31, 2012.

* For details of the ETFO/OPSBA PFA, (which affects English-language elementary teachers), please refer to the Addendum, beginning on p. [135](#).

Benefits Benchmarks

Benefits benchmarks in the Pupil Foundation Grant have been increased by 0.26 percent in 2010–11 as part of the \$33.4 million increase to fund sector-wide improvements to benefits and working conditions.

Elementary Specialist Teachers

In 2010–11, a \$50.8 million enhancement for a 10-minute per week increase in elementary preparation time to 220 minutes per week will provide funding for 566 more Elementary Specialist Teacher positions.

Elementary Specialist Teachers provide instruction in subject areas such as literacy and numeracy, physical education, music, the arts, French, and anglais.

The 2010–11 increase in Elementary Specialist Teacher positions is being implemented through an increase in funded preparation time, and the number of specialist teachers added each year is in accordance with the additional minutes of preparation time agreed to in the 2008–12 PFAs.

The additional teaching positions funded as a result of the Elementary Specialist Teachers initiative are recognized in calculating the Cost Adjustment and Teacher Qualifications and Experience Grant.

Secondary Programming

An investment of \$19.5 million to expand secondary programming will fund an additional 216 secondary teacher positions in 2010–11.

The additional teaching positions funded as a result of the secondary programming initiative are recognized in calculating the Cost Adjustment and Teacher Qualifications and Experience Grant.

Elementary Supervision

To support changes to the number of supervision minutes per elementary teacher, funding for student supervision in elementary schools will increase by \$0.3 million in 2010–11.

Staff Development

An investment of \$9.6 million will provide funding for increased professional learning for elementary teaching staff.

Primary Pupil Foundation Allocation

Funding that was previously allocated through the Primary Class Size Reduction Amount is transferred to the Primary Pupil Foundation Allocation with a portion moved into the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

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.

Funding to implement Phase 1 of the Early Learning Program for JK and SK is not included in the GSN. These JK and SK classes are excluded from the primary class size requirements.

For details on reporting and accountability requirements with regards to primary class sizes please refer to the section on Enveloping, Flexibility, and Other Reporting Requirements beginning on p.[121](#).

Junior and Intermediate Pupil Foundation Allocation

Grade 4 to 8 Class Size Reduction

To support class size reductions in Grades 4 to 8, funding is being added over four years, starting in 2009–10, to the Pupil Foundation Allocation. In 2010–11, \$11.7 million will support an additional 132 Junior and Intermediate Division teaching positions.

With this investment, Grade 4 to 8 classes will be funded at an average class size of 24.8 (down from 25.0 in 2008–09), as a result of the PFAs.

Constraint Measures Started in 2009–10

Textbooks and Learning Materials

A permanent reduction of \$25 million in the annual funding provided for Textbooks and Learning Materials has been implemented and is reflected in the 2010–11 per-pupil amounts.

To maximize purchasing power and offset at least a portion of this reduction, the Ministry is working with school boards to develop a centralized procurement strategy for textbooks and learning materials, similar to that used for the Elementary School Library Investment program.

Classroom Computers

A two-year reduction of \$25 million in the annual funding provided for Classroom Computers which began in 2009–10, will apply again in 2010–11.

Staff Development

There was a one-time reduction of \$44.5 million in annual funding for staff development in 2009–10 through the Pupil Foundation Grant and three special purpose grants.

In 2010–11, the Pupil Foundation Grant portion of this constraint is being restored and the benchmark levels adjusted accordingly.

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-Grade 3) and Junior and Intermediate (Grades 4-8) students; and
- Student Success and secondary programming teachers for Secondary (Grades 9 -12).

Additional funding for classroom teachers is recognized through the Cost Adjustment and Teacher Qualifications and Experience Grant.

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 Grades 7 and 8 pupils.

Additional funding for teacher-librarians and guidance teachers is recognized through the Cost Adjustment and Teacher Qualifications and Experience Grant.

Classroom Consultants

Salaries and benefits for teacher consultants and coordinators such as reading specialists and program specialists who assist teachers in developing curriculum or in working 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-professional Services

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 and the Special Education Grant and other special purpose grants.

Staff Development

Funding for professional development for teachers, including the \$15.21 per elementary Average daily Enrolment (ADE) for professional learning for elementary teachers that is part of the 2008–12 PFAs.

Elementary Supervision

Funding for student supervision in elementary schools.

Department Heads

Funding for department head allowances in secondary schools.

Textbooks and Learning Materials

Textbooks, workbooks, resource materials, updating library materials, instructional software, CD ROMs, DVDs, internet expenses, and technology supporting distance education.

Classroom Supplies

Classroom supplies, such as paper, pens, pencils and other materials, and classroom equipment.

Classroom Computers

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

PRIMARY (JK–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	70,756 + 11.63%	\$3,989.53
	Specialist Teacher/ Preparation Time*	8.61		\$680.06
Library and Guidance Services	Teacher-Librarian*	1.31	97,401 + 11.39%	\$103.31
	Guidance Teacher*	0.20		\$15.80
Classroom Consultants		0.48		\$52.08
Supply Teacher				\$123.00
Education Assistants		0.20	35,410 + 24.32%	\$8.80
Professional/Para- Professional Supports		1.73	56,017 + 19.31%	\$115.62
Staff Development**				\$26.21
Elementary Supervision				\$26.88
Textbooks and Learning Materials				\$69.00
Classroom Supplies				\$82.82
Classroom Computers				\$34.52
TOTAL Primary Per- Pupil Amount				\$5,327.63

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. [135](#), for amounts related to the ETFO/OPSBA Provincial Framework Agreement.

$$\begin{aligned}
 &\textbf{Primary Pupil} \\
 &\textbf{Foundation} = \text{JK – Grade 3 ADE} \times \$5,327.63 \\
 &\textbf{Allocation}
 \end{aligned}$$

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

** One-time constraint in 2009–10; funding is restored in 2010–11.

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 24.8:1	Classroom Teacher*	40.32	70,756 + 11.63%	\$3,184.67
	Specialist Teacher/ Preparation Time*	7.00		\$552.89
Library and Guidance Services	Teacher-Librarian*	1.31		\$103.31
	Guidance Teacher*	0.20		\$15.80
Classroom Consultants		0.48	97,401 + 11.39%	\$52.08
Supply Teacher				\$123.00
Education Assistants		0.20	35,410 + 24.32%	\$8.80
Professional/Para- Professional Supports		1.73	56,017 + 19.31%	\$115.62
Staff Development**				\$26.21
Elementary Supervision				\$26.88
Textbooks and Learning Materials				\$69.00
Classroom Supplies				\$82.82
Classroom Computers				\$34.52
TOTAL Junior and Intermediate Per-Pupil Amount				\$4,395.60

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.

See the Addendum, p. [135](#), for amounts related to the ETFO/OPSBA Provincial Framework Agreement.

$$\begin{aligned}
 &\textit{Junior and Intermediate} \\
 &\textit{Pupil Foundation Allocation} = \textit{Grades 4-8 ADE} \times \$4,395.60
 \end{aligned}$$

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

** One-time constraint in 2009–10; funding is restored in 2010–11.

SECONDARY (Grades 9–12) Pupil Foundation Allocation	# staff per 1,000 ADE		benchmark salary + % benefits	\$ allocation per ADE
Classroom Teacher Class size 22:1	Classroom Teacher*	42.61	70,756 + 11.63%	\$3,365.55
Credit load per pupil 7.5	Student Success Teacher/Preparation Time*	15.15		\$1,196.62
	Secondary Programming*	0.70		\$55.29
Library and Guidance Services	Teacher-Librarian*	1.10	\$86.88	
	Guidance Teacher*	2.60	\$205.36	
Classroom Consultants		0.54	97,401 + 11.39%	\$58.59
Supply Teacher				\$89.97
Professional/Para- Professional Supports		2.21	56,017 + 19.31%	\$147.70
Department Head allowances		9.00	4,529 + 11.63%	\$45.50
Staff Development**				\$12.00
Textbooks and Learning Materials				\$92.29
Classroom Supplies				\$188.87
Classroom Computers				\$45.03
TOTAL Secondary Per-Pupil Amount				\$5,589.65

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

Secondary Pupil

$$\text{Foundation Allocation} = \text{Grades 9–12 ADE} \times \$5,589.65$$

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

** One-time constraint in 2009–10; funding is restored in 2010–11.

Total Pupil Foundation Grant = *Primary Pupil Foundation Allocation* + *Junior / Intermediate Pupil Foundation Allocation* + *Secondary Pupil Foundation Allocation*

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.

Both allocations provide funding for:

- Principals – \$583.5 million;
- Vice-Principals – \$291.1 million;
- School Office Support Staff – \$459.5 million; and
- School Office Supplies – \$22.8 million.

The total School Foundation Grant is projected to be \$1.36 billion in 2010–11.

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

The following criteria are used to define a *school* and its eligibility for generating School Foundation Grant funding.

Single campus – a facility or collection of facilities operated by the same board that are on the same site.

Single program – a facility or collection of facilities operated by the same board that form a single program.

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

- funding for 1.0 Full-Time Equivalent (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

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.

School Foundation Grant – ELEMENTARY

In-School Administration and Leadership				School Office Supplies
	Principal	School Office Support Staff (Secretaries)	Vice-Principal	Per School
Salary + % benefits	\$110,118 + 11.39%	\$40,623 + 24.22%	\$104,303 + 11.39%	
Base Staff				
School enrolment 1 to 49 ADE	0.5	1		\$2,070.50
School enrolment 50 or more ADE	1			
Additional Staff 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)	0.0030 x (ADE - 250)	
School enrolment 300 to 499 ADE		0.2875 + 0.003125 x (ADE - 300)	0.1500 + 0.0030 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

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

Total

Elementary

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

School Foundation Grant – SECONDARY

In-School Administration and Leadership				School Office Supplies
Position	Principal	School Office Support Staff (Secretaries)	Vice-Principal	Per School
Salary + % benefits	\$120,093 + 11.39%	\$42,793 + 24.22%	\$110,038 + 11.39%	
Base Staff				
School enrolment 1 to 49 ADE	0.5	1		\$3,080.50
School enrolment 50 or more ADE	1			
Additional Staff 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

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

Total

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

Special Purpose Grants

A significant amount of boards' 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 thirteen special purpose grants in 2010–11 are as follows:

Grant	Projected Funding in 2010–11 (\$ Million)
1 Special Education Grant	\$2,312.0
2 Language Grant	\$625.3
3 First Nations, Métis, and Inuit Education Supplement	\$35.4
4 Geographic Circumstances Grant	\$192.8
5 Learning Opportunities Grant	\$460.3
6 Safe Schools Supplement	\$44.7
7 Program Enhancement Grant	\$45.6
8 Continuing Education and Other Programs Grant	\$126.1
9 Cost Adjustment and Teacher Qualifications and Experience Grant	\$1,274.1
10 Student Transportation Grant	\$834.6
11 Declining Enrolment Adjustment	\$59.9
12 School Board Administration and Governance Grant	\$541.0
13 School Facility Operations and Renewal Grant	\$2,219.6

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 – \$1,101.7 million,
- High Needs Amount (HNA) Allocation – \$998.2 million,
- Special Equipment Amount (SEA) Allocation – \$61.2 million,
- Special Incidence Portion (SIP) Allocation – \$45.6 million,
- Facilities Amount (FA) Allocation – \$94.5 million, and
- Behaviour Expertise Amount (BEA) Allocation – \$10.8 million (New in 2010–11).

The Special Education Grant is projected to be \$2.31 billion in 2010–11.

The Special Education Grant may only be used for special education. Any unspent funding must be placed in a special education reserve fund.

The Ministry continues to review and refine the various components of the Special Education Grant. Total funding for 2010-11 is being increased by \$65.5 million. This funding supports the Government's commitment to increase special education funding.

The \$65.5 million will:

- provide \$10.8 million in new funding to support the introduction of the Behaviour Expertise Amount (BEA),
- continue to support the Measures of Variability (MOV) amount (approximately 5 percent) as part of the HNA allocation to better reflect the variability of high needs students and boards' ability to respond to these needs, so that HNA can be revised without relying on a claims-based process,
- provide \$10 million in new funding for the introduction of the Special Education Statistical Prediction Model Component, which will be introduced as part of the HNA (MOV),
- stabilize funding for education programs for school-aged children and youth in Government-approved care and/or treatment, custody, and correctional facilities,
- continue to support the Special Incidence Portion (SIP) claim-based applications, and

* For details of the ETFO/OPSBA PFA, (which affects English-language elementary teachers), please refer to the Addendum, beginning on p. [135](#).

- support a funding increase of approximately 7 percent to the Special Equipment Amount (SEA), through the introduction of the SEA Per Pupil Amount, and continued support for SEA claims-based applications.

The Ministry continues to implement the recommendations of the Working Table on Special Education by reviewing and refining the components of the grant and consulting with stakeholders to ensure that the evolution of the funding approach supports students with special education needs, improves student outcomes, and places less emphasis on the identification process for students with high needs.

In 2010–11, to encourage effectiveness and efficiency in the use of existing resources, the Ministry will initiate a discussion on the relationship among special education funding, the delivery of programs and services, and student achievement.

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 2010–11 are:

\$799.76 per JK to Grade 3 student
\$615.66 per Grade 4 to 8 student
\$406.18 per Grade 9 to 12 student.

The SEPPA Allocation is projected to be \$1,101.7 million in 2010–11.

High Needs Amount (HNA) Allocation

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 2010–11 the HNA Allocation will be made up of:

- the HNA base amount,
- the Measures of Variability (MOV) amount, and
- the new MOV Special Education Statistical Prediction Model.

The 2010–11 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, through the HNA Measures of Variability (MOV) amount.

The 2010–11 Measures of Variability (MOV) amount will introduce new data elements, including secondary data, and will feature the introduction of the Special Education Statistical Prediction Model.

In 2010–11, school boards facing declining enrolment will be provided with 50 percent of the transitional HNA stabilization approach.

The HNA Allocation is projected to be \$998.2 million for 2010–11.

HNA Base Amount

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

(A) multiplying the board-specific high needs per-pupil amount by the board's projected 2010–11 total ADE,

OR

(B) the amount determined for the board for 2009–10.

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 2010–11 MOV Amount will be 5.11 percent of the HNA, or approximately \$50 million.

Those boards with greater need, as indicated by the MOV data, will see an increase in funding. Boards for which the data indicates that they are below the provincial average in relation to MOV data will see a decrease. The average increase is 1.42 percent and the average decrease is 1.19 percent.

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.

Category	Factor(s)	% of MOV Funding for Category	% of MOV Funding for Sub-Category
1	Students reported as receiving special education programs and services	2007–08 data as reported by boards (one factor)	36%
2	Participation and achievement in EQAO assessments by students with special education needs	2008–09 data for: Subcategory 2A: Grade 3 students (including gifted) with special education needs who were exempt, below, or reached Level 1 (six factors) Subcategory 2B: Grade 6 students (including gifted) with special education needs who were exempt, below, or reached Level 1 (six factors) Subcategory C: Grade 3 and Grade 6 students with an IEP (including gifted) with three or more Accommodations (two factors)	36% 12% 12% 12%
3	Credit Accumulations and participation in Locally Developed and Alternative non-credit courses (K-Courses) by students with special education needs	2007–08 data for: Subcategory 3A: Students with IEPs earned 5 or less credits in Grade 9 or earned 13 or less credits in Grade 10 (two factors) Subcategory 3B: Grade 9 and Grade 10 Students with Special Education Needs enrolled in Locally Developed Courses (two factors). Subcategory 3C: Grade 9 and Grade 10 Students with Special Education Needs enrolled in K-Courses (two factors).	18% 15% 1.2% 1.8%
4	Board size and rural/urban designation	2010–11 projected ADE (4 factors) board size and rural board size and rural/urban	10%

There will be twenty-three factors (see tables below) used to calculate the 2010–11 HNA MOV Amount for each board as follows:

- The percent of MOV funding available for the category/subcategory (from the table above) 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 1: Prevalence of students reported as receiving special education programs and services 2007–08 data as reported by boards (one factor). Prevalence for this category is the total number of students reported as receiving special education programs and services divided by total enrolment.

2007–08 data as reported by boards: 36% of MOV	
Weight	Range
0.8	<9.67%
0.9	≥9.67% to <12.43%
1	≥12.43% to <15.2%
1.1	≥15.2% to <17.96%
1.2	≥17.96%

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

SubCategory 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 for Grade 6)

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	<27.14%	<28.22%	<11.91%	<10.69%	<16.88%	<18.3%
0.9	≥27.14% to <34.9%	≥28.22% to <36.28%	≥11.91% to <15.31%	≥10.69% to <13.75%	≥16.88% to <21.71%	≥18.3% to <23.53%
1	≥34.9% to <42.65%	≥36.28% to <44.34%	≥15.31% to <18.71%	≥13.75% to <16.81%	≥21.71% to <26.53%	≥23.53% to <28.76%
1.1	≥42.65% to <50.41%	≥44.34% to <52.4%	≥18.71% to <22.11%	≥16.81% to <19.86%	≥26.53% to <31.35%	≥28.76% to <33.99%
1.2	≥50.41%	≥52.4%	≥22.11%	≥19.86%	≥31.35%	≥33.99%

SubCategory 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 for Grade 3)

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	<18.62%	<16.31%	<9.09%	<7.12%	<20.38%	<21.25%
0.9	≥18.62% to <23.95%	≥16.31% to <20.97%	≥9.09% to <11.68%	≥7.12% to <9.16%	≥20.38% to <26.2%	≥21.25% to <27.32%
1	≥23.95% to <29.27%	≥20.97% to <25.64%	≥11.68% to <14.28%	≥9.16% to <11.19%	≥26.2% to <32.02%	≥27.32% to <33.39%
1.1	≥29.27% to <34.59%	≥25.64% to <30.3%	≥14.28% to <16.87%	≥11.19% to <13.23%	≥32.02% to <37.85%	≥33.39% to <39.46%
1.2	≥34.59%	≥30.3%	≥16.87%	≥13.23%	≥37.85%	≥39.46%

SubCategory 2C: Prevalence of students, including gifted students, with an IEP 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	<23.41%	<13.85%
0.9	≥23.41% to <30.09%	≥13.85% to <17.81%
1	≥30.09% to <36.78%	≥17.81% to <21.76%
1.1	≥36.78% to <43.47%	≥21.76% to <25.72%
1.2	≥43.47%	≥25.72%

CATEGORY 3: Credit accumulation and participation in locally developed and alternative non-credit courses (K courses) by students with special education needs (Secondary – Grades 9 and 10 only).

SubCategory 3A: Prevalence of Grade 9 and 10 credit accumulation for students with special education needs (with IEP). 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	<15.28%	<23.26%
0.9	≥15.28% to <19.65%	≥23.26% to <29.9%
1	≥19.65% to <24.01%	≥29.9% to <36.55%
1.1	≥24.01% to <28.38%	≥36.55% to <43.19%
1.2	≥28.38%	≥43.19%

SubCategory 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	<22.42%	<21.55%
0.9	≥22.42% to <28.83%	≥21.55% to <27.71%
1	≥28.83% to <35.23%	≥27.71% to <33.87%
1.1	≥35.23% to <41.64%	≥33.87% to <40.03%
1.2	≥41.64%	≥40.03%

SubCategory 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 3C)	Enrolled in K- Courses Grade 10 (60% of 3C)
0.8	<7.63%	<5.13%
0.9	≥7.63% to <9.81%	≥5.13% to <6.6%
1	≥9.81% to <11.99%	≥6.6% to <8.06%
1.1	≥11.99% to <14.18%	≥8.06% to <9.53%
1.2	≥14.18%	≥9.53%

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

In 2010–11, the Size and Rural Status Category will have four factors. Two factors will address school board size, and two factors will address school board rural status. Only those school boards with ADE less than 22,000 will qualify for this category. School boards that qualify may get up to a maximum weight of 4. The factors are weighted as follows:

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

For the 2010–11 school year, the Ministry will enhance the HNA MOV amount by providing a \$10 million investment to support the introduction of a new MOV Special Education Statistical Prediction Model developed by Dr. D. Willms, University of New Brunswick, Canadian Research Institute for Social Policy, (UNB-CRISP).

The logistic regression Special Education Statistical Prediction Model drew from 2007–08 Ontario Ministry of Education anonymized student data (most recent available), merged with 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:

- Median income,
- Years 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., $Y_i = 1$ if reported; $Y_i = 0$ 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 each of the 12 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:

$$\text{Probability} \left(\begin{array}{l} 1, \text{ given a student's} \\ Y_i = \text{ set of background} \\ \text{characteristics} \end{array} \right) = \frac{1}{1 + \exp - (\beta_0 + \beta_1 x_1 + \beta_2 x_2 + \dots + \beta_n x_{ni})}$$

where Y_i denotes whether or not a child was reported as receiving special education programs and/or services; and

$x_1 \dots x_n$ are the child's grade, sex and 2006 Census-derived demographic characteristics.

The regression coefficients, $\beta_0, \beta_1, \dots, \beta_n$ are estimated from the anonymized data for all Ontario students in 2007–08. 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.

* There are 5 Categories and 12 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

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.

Special Equipment Amount (SEA) Allocation

Beginning in 2010–11, the Special Equipment Amount (SEA) Allocation will be made up of two components:

- a SEA Per-Pupil Amount, and
- a SEA Claims-Based Amount.

The Special Equipment Amount (SEA) Allocation is projected to be \$61.2 million in 2010–11.

SEA Per-Pupil Amount

The new SEA Per-Pupil Amount component is part of a 5-year plan to provide boards with greater flexibility and predictability by converting part of the SEA allocation (approximately 85 percent of funds) into a single SEA Per-Pupil Amount for all school boards by 2014–15.

In 2010–11, 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 ADE. The SEA Per-Pupil Amount will be 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 new SEA Per-Pupil Amount will help 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 will no longer be submitted through the SEA claims process.

The new SEA Per-Pupil Amount Allocation will:

- provide school boards with greater flexibility to seek efficiencies and effectiveness in the purchase of SEA computer/technology and related equipment, and in the purchase/delivery of training which builds capacity and supports student achievement;
- phase in a simpler funding process that reduces administrative burden and provides funding in a predictable manner and increases board flexibility to meet students' needs;

- provide greater equity among all school boards, as it will transition all school boards to a single provincial per-pupil amount by 2014–15;
- maintain approximately 15 percent of all funds on a claims-based process which ensures continued support for exceptional/unique special equipment needs that are not computer/technology related; and
- balance appropriate processes and documentation with less administrative burden, greater accountability and efficiency.

It is anticipated that this 5-year plan to convert part of SEA into a single provincial SEA Per-Pupil Amount will be used to ensure that total provincial funding for SEA will be increased by approximately 7 percent per year. The calculation for the SEA Per-Pupil Amount would 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:

$$\text{Base Amount} + \left(\text{School board specific per - pupil amount} \times \text{ADE} \right)$$

\$10,000

SEA Claims-Based Amount

Purchases of other non-computer based equipment to be utilized by students with special education needs, including sensory equipment, hearing support equipment, vision support equipment, personal care support equipment and physical assists support equipment, will continue to be claims-based with an \$800 deductible.

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

SEA Financial Reporting

Financial reporting to the Ministry will be changed to reflect the new SEA Per-Pupil Amount. Expenditures related to the SEA Per-Pupil Amount will be reported separately from all other special education expenditures. Unused SEA Per-Pupil Amount funding must be placed in a SEA Per-Pupil Amount reserve to support, in the future, 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 travels with the student as described in the *Special Education Funding Guidelines: Special Equipment Amount (SEA), 2010–11, Spring 2010**.

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), 2010–11, Spring 2010**. SIP claims are submitted to the Ministry of Education Regional Offices for approval.

The SIP Allocation is projected to be \$45.6 million in 2010–11.

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 \$94.5 million in 2010–11.

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.

* These documents are available on the Ministry of Education website.

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 Grant for School Facility Operations and Renewal and the Student Transportation Grant calculations.

Behaviour Expertise Amount (BEA) Allocation

The Behaviour Expertise Amount (BEA) Allocation was formerly funded outside the GSN.

Since 2008–09, the Province has provided Behaviour Expertise 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 will 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 Ministry will be allocating funding based on the following formula:

$$\text{\$80,000 per school board} + (\text{\$2.68} \times \text{school board's ADE})$$

The BEA Allocation is projected to be \$10.8 million in 2010–11.

Language Grant*

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

The Language Grant has five allocations:

- French as a First Language (FFL) Allocation – \$68.4 million,
- French as a Second Language (FSL) Allocation – \$235.6 million,
- English as a Second Language/English Literacy Development (ESL/ELD) Allocation – \$226.4 million,
- Actualisation linguistique en français (ALF) Allocation – \$91.5 million, and
- Programme d'appui aux nouveaux arrivants (PANA) Allocation – \$3.5 million.

The total Language Grant is projected to be \$625.3 million in 2010–11.

In 2010–11, the ESL/ELD and ALF allocations have been updated with 2006 Census data. Increases and decreases in ESL funding based on this update will be phased in over four years. Changes to ALF funding will be fully implemented in 2010–11.

The Perfectionnement du français (PDF) Allocation has been renamed the Programme d'appui aux nouveaux arrivants (PANA) Allocation and the eligibility criteria have been revised.

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 2010–11 is projected to be \$68.4 million.

* For details of the ETFO/OPSBA PFA, (which affects English-language elementary teachers), please refer to the Addendum, beginning on p. [135](#).

Funding benchmarks on an ADE basis are increasing to \$715.83 per elementary day school pupil. Benchmarks per secondary day school pupil are increasing to \$816.81.

Start-up funding for new elementary classes in French is provided at the rate of \$17,773.61 for each new elementary school established by a board in 2010–11.

French as a Second Language (FSL) Allocation

French as a Second Language (FSL) funding, which is only available to English-language boards, supports the additional costs of providing core French, extended French, and French immersion programs. The FSL allocation in 2010–11 is projected to be \$235.6 million.

French as a Second Language (FSL) – Elementary

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

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

Average daily length of program		Allocation per pupil enrolled in the program
20 – 59 minutes	Core, Grades 4 to 8	\$285.92
60 – 149 minutes	Extended, Grades 4 to 8	\$325.76
150 minutes or more	Immersion, Grades 1 to 8	\$364.42
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	\$73.28	\$120.56
11 and 12	\$96.92	\$187.95

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.

Two 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) Allocations. 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 supports accordingly.

English-Language Instruction

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

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

For 2010–11, the ESL/ELD Allocation is projected to be \$226.4 million.

Recent Immigrant Component

The Recent Immigrant component provides a total of \$9,859.20 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 2006, and
- a weighting factor for each of the four years.

Weighting Factors

Year	Start date	End date	Weighting Factor
1	September 1, 2009	October 31, 2010	1
2	September 1, 2008	August 31, 2009	0.85
3	September 1, 2007	August 31, 2008	0.5
4	September 1, 2006	August 31, 2007	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 \$3,792.00.

$$\text{Recent Immigrant Component} = \frac{\text{Total number of weighted recent immigrant pupils}}{\text{recent immigrant pupils}} \times \$3,792$$

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.

Migrating from 1996 Census to the 2006 Census has created board level re-distributive funding impacts. These impacts in funding will be phased in over the next four years, starting in 2010-11.

Each board's allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2010-2011 School Board Fiscal Year* regulation.

Total ESL/ELD Allocation

$$\text{ESL / ELD Allocation} = \frac{\text{Total Recent Immigrant component}}{\text{component}} + \frac{\text{Total Pupils in Canada component from 2010 – 11}}{\text{grant regulation}}$$

French-Language Instruction

Funding for French-language boards for language programs in addition to FFL is based on two allocations – Programme d'appui aux nouveaux arrivants (PANA) and Actualisation linguistique en français (ALF).

Programme d'appui aux nouveaux arrivants (PANA) Allocation

The Programme d'appui aux nouveaux arrivants (PANA) – formerly the Perfectionnement du français (PDF) allocation – is projected to be \$3.5 million in 2010–11.

PANA provides a total of \$9,859.20 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* (Charter), and who were born in countries other than France and Belgium.

The variables used in calculating this funding are:

- the number of eligible pupils who entered Canada in each year since September 2006, and
- a weighting factor for each of the four years.

Weighting Factors

Year	Start date	End date	Weighting Factor
1	September 1, 2009	October 31, 2010	1
2	September 1, 2008	August 31, 2009	0.85
3	September 1, 2007	August 31, 2008	0.5
4	September 1, 2006	August 31, 2007	0.25

Number of Eligible Pupils

Principals are required to report in OnSIS the number of enrolled pupils who entered Canada during the last four years and were born in a country other than France or Belgium. Schools are required to keep appropriate immigration information in a pupil's Ontario Student Record (OSR) to support the number of pupils reported as having entered Canada during the last four years.

Total PANA Allocation

The allocation is the sum of the weighted numbers of eligible pupils for each year multiplied by \$3,792.00.

$$\text{PANA Allocation} = \frac{\text{Total number of weighted recent immigrant pupils}}{\text{recent immigrant pupils}} \times \$3,792$$

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

Actualisation linguistique en français (ALF) Allocation

Actualisation linguistique en français (ALF) supports French-language school boards in providing language instruction to pupils who are entitled to French-language education by virtue of the Charter and who have limited or no competencies in French, or use a variety of language that is different from standard French.

Total ALF funding in 2010–11 is projected to be \$91.5 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 has been updated with 2006 Census data and 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 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 2010-2011 School Board Fiscal Year* regulation.

Elementary Per-Pupil Allocation

$$[\text{Elementary ADE} \times \text{Assimilation Factor}] \times \$865.26$$

Secondary Per-Pupil Allocation

$$[\text{Secondary ADE} \times \text{Assimilation Factor}] \times \$379.67$$

School Component

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

Elementary School Amount

Total number of elementary schools × \$45,612.46

Secondary School Amount

The secondary school amount comprises a school amount and an enrolment amount:

Number of Students	2010–11 Total Per Secondary School
ADE ≥ 1 and ADE < 100	\$164,089.84
ADE ≥ 100 and ADE < 200	\$203,582.30
ADE ≥ 200 and ADE < 300	\$243,074.76
ADE ≥ 300 and ADE < 400	\$282,567.22
ADE ≥ 400	\$322,059.68

Board Component Amount

Each board's amount for 2010–11 is \$285,999.76.

Total ALF Allocation

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

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

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 – \$7.1 million,
- Native Studies Allocation – \$8.3 million, and
- Per-Pupil Amount Allocation – \$20 million.

The total First Nations, Métis, and Inuit Education Supplement is projected to be \$35.4 million in 2010–11. This amount includes the transfer of \$8.9 million from the Demographic Allocation of the Learning Opportunities Grant.

Native Languages Allocation

The \$7.1 million Native Languages 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.

Native Language (NL) – Elementary

Average daily length of program	Staff per 8 elementary students	Allocation per pupil enrolled in the program
20 – 39 minutes	0.2	\$1,974.62
40 minutes or more	0.3	\$2,961.93

* For details of the ETFO/OPSBA PFA, (which effects English-language elementary teachers), please refer to the Addendum, beginning on p. [135](#).

** May not add up due to the effects of 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) – Secondary

The funding is established according to credits as follows:

Grades	Staff per 8 secondary students	Allocation per-pupil credit
9 to 12	0.167	\$1,645.52

Native Studies Allocation

In 2010–11, \$8.3 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 8 secondary students	Allocation per-pupil credit
9 to 12	0.167	\$1,645.52

Per-Pupil Amount Allocation

In 2010–11, the Per-Pupil Amount Allocation is projected to be \$20 million. This includes the \$8.9 million that previously flowed through the Demographic Allocation of the Learning Opportunities Grant.

The Per-Pupil Amount Allocation is calculated as follows:

$$\begin{array}{l} \text{Per - Pupil} \\ \text{Amount} \\ \text{Allocation} \end{array} = \text{ADE} \times \begin{array}{l} \text{Estimated Percentage} \\ \text{of First Nations, Métis} \\ \text{and Inuit Population} \end{array} \times \begin{array}{l} \text{Weighting} \\ \text{Factor} \end{array} \times \$174.28$$

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

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 that the board operates in) 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 2010-2011 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 – \$124.3 million,
- Supported Schools Allocation – \$64.2 million, and
- Rural and Small Community Allocation – \$4.3 million.

The total Geographic Circumstances Grant is projected to be \$192.8 million in 2010–11.

The Distant Schools Allocation (DSA) – Learning Resources Amount and related funding will be reduced by one-third in each of the next three years starting in 2010–11.

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 2010–11, this allocation is projected to be \$124.3 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.

* For details of the ETFO/OPSBA PFA, (which affects English-language elementary teachers), please refer to the Addendum, beginning on p. [135](#).

Enrolment	Per-Pupil Amount – Elementary
0 to < 4,000	\$317.67 – (Day School ADE x 0.01725)
4,000 to < 8,000	\$248.67 – ([Day School ADE – 4,000] x 0.01981)
8,000 or more	\$169.42 – ([Day School ADE – 8,000] x 0.02118)

Enrolment	Per-Pupil Amount – Secondary
0 to < 4,000	\$317.67 – (Day School ADE x 0.01725)
4,000 to < 8,000	\$248.67 – ([Day School ADE – 4,000] x 0.01981)
8,000 or more	\$169.42 – ([Day School ADE – 8,000] x 0.02118)

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.

$$\text{Distance / Urban Allocation} = \left(\begin{array}{l} \text{per - pupil amount} \\ \text{based on distance (D)} \end{array} \right) \times \text{ADE} \times \text{urban factor}$$

Distance	Per-Pupil Amount
0 to < 151 kilometres	\$0
151 to < 650 kilometres	\$1.08374 x (D–150)
650 to < 1,150 kilometres	\$541.87 + [\$0.14586 x (D–650)]
1,150 kilometres +	\$614.80

Each board's distance and urban factor is set out in the *Grants for Student Needs – Legislative Grants for the 2010-2011 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 \$177.01 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.

$$\text{Dispersion Component} = (2010-11 \text{ ADE}) \times (\$5.70232 / \text{pupil}) \times \left(\frac{\text{Dispersion Factor} - 14 \text{ km}}{\text{Factor}} \right)$$

Each board's average school dispersion distance is set out in the *Grants for Student Needs – Legislative Grants for the 2010-2011 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 \$64.2 million in 2010–11.

The definition of a *school* is the same as that used in the School Foundation Grant. In addition:

- an elementary school is deemed to be “supported” if the next closest elementary school of the board is at least 20 kilometres away, and
- a secondary school is 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 2010-2011 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 Grant for School Facility Operations and Renewal when enrolment is less than the capacity of a school (see pages [102](#) and [108](#).)

Elementary Supported Schools

Supported School Size (2010–11 ADE)	Funding (using 2010–11 ADE)
ADE ≥ 1 and ADE < 50	\$68,507.33+ (ADE x \$6,694.21)
ADE ≥ 50 and ADE < 150	\$592,386.90 - (ADE x \$3,783.38)
ADE ≥ 150	\$24,880.25

Secondary Supported* Schools

Supported School Size (2010–11 ADE)	Funding (using 2010–11 ADE)
ADE ≥ 1 and ADE < 50	$\$58,029.74 + (\text{ADE} \times \$16,337.72)$
ADE ≥ 50 and ADE < 200	$\$1,105,788.88 - (\text{ADE} \times \$4,617.46)$
ADE ≥ 200 and ADE < 500	$\$269,601.86 - (\text{ADE} \times \$436.52)$
ADE ≥ 500	$\$51,340.20$

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.

Distant Schools Allocation – Learning Resources Component

The Distant Schools Allocation (DSA) was introduced in 2003–04 to provide additional funding for eligible small rural and northern schools, which were called "distant" schools. In addition, these "distant" schools also generated enhanced "top-up" funding for school operations and renewal.

Most of the funding originally allocated through the DSA was transferred to the School Foundation Grant in 2006–07 and to the Supported Schools Allocation in 2007–08. The remaining funding through the DSA has remained frozen at 2003–04 levels, with adjustments to take into account schools that have been opened or closed.

There are two remaining parts of the DSA funding:

- Schools that met the eligibility criteria under the DSA, but not the new criteria for the Supported Schools Allocation were "grandfathered," with their funding frozen at 2003–04 levels. These schools also continued, where eligible, to generate enhanced top-up funding for school operations and school renewal.
- When the Supported Schools Allocation was introduced in 2007–08, boards that would otherwise see a decline in their allocation were held harmless through a transitional component.

Starting in 2010–11, these two parts of DSA funding will be phased out over three years.

* 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 2010–11, this allocation is projected to be \$4.3 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 currently 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 per cent, and on a sliding scale up to a rural measure of 75 per cent. Boards* receive the full amount of support if they have a rural measure of 75 per cent or greater.

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

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

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

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

* The Rural and Small Community Index (RSCI) factors are listed in the *Grants for Student Needs – Legislative Grants for the 2010-2011 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.

In 2010–11, programs previously funded outside the GSN – School Effectiveness Leads, the Ontario Focused Intervention Partnership (OFIP), and Specialist High Skills Majors (SHSM) – have been transferred into LOG.

The Learning Opportunities Grant comprises:*

- Demographic Allocation – \$ 340.1 million,
- Literacy and Math Outside the School Day Allocation – \$17.5 million,
- Student Success, Grades 7 to 12 Allocation** – \$61.0 million,
- School Effectiveness Framework Allocation – \$17.3 million,
- Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation– \$7.9 million,
- Specialist High Skills Major (SHSM) Allocation – \$16.5 million.

The total Learning Opportunities Grant is projected to be \$460.3 million in 2010–11.

Updating from the 1991 and 1996 Census to the 2006 Census has created board-level redistributive funding impacts. These impacts in funding will be phased in over the next four years, starting in 2010–11.

Demographic Allocation

The largest portion of LOG funding – \$340.1 million – is flowed through the Demographic Allocation, which provides funding based on social and economic indicators that have been associated with a higher risk of academic difficulties. The Demographic Allocation supports boards in offering a wide range of programs to improve

* May not add up due to the effects of rounding.

** Includes stabilization amount for school authorities.

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 kinds of programs and supports that they provide with this funding.

For the 2010–11 GSN, the Demographic Allocation is a single layer allocation, consolidating the 1998–99, 2002–03, 2003–04 and 2004–05 layers of the original allocation. In addition, the weighting of each of the socio-economic factors has been updated with an increased emphasis on Low Income.

Demographic Allocation funding of \$8.9 million associated with Aboriginal ancestry has been transferred to the First Nations, Métis, and Inuit Education Supplement.

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:

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

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

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

Each board's allocation for the Demographic Allocation is set out in the *Grants for Student Needs—Legislative Grants for the 2010-2011 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 2010–11, this allocation is projected to be \$17.5 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 2010–11, per-pupil funding is increasing to \$6,351 per ADE.

Summer Literacy and Math Programs

Per-pupil funding for literacy and math programs at \$6,351 per ADE is available in the summer of 2010, for at-risk students in Grades 7 to 12 and for parents of at-risk students. Transportation for students to summer programs in 2010–11 is provided at the increased level of funding (see page [86](#)).

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

$$\frac{2010 - 11 \text{ transportation grant for the board}}{2010 - 11 \text{ ADE of pupils of the board}} \times \frac{\text{ADE of Grades 7 to 12}}{\text{literacy and math summer school programs}} \times 3$$

The School Operations Allocation (p. [99](#)) and the School Renewal Allocation (p. [105](#)) of the School Facility Operations and Renewal Grant are also provided for students in Grades 7 to 12 literacy and math summer school programs.

Student Success, Grades 7 to 12 Allocation

In 2010–11, \$61 million is being provided for the Student Success, Grades 7 to 12 Allocation to assist students who may not 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.

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

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

		Amount	Description	Calculation
(A)	Co-ordinator	20 percent (\$12 million)	provides each school board with a dedicated leader to assist schools in developing programs to improve student success	\$167,197 per board
(B)	Enrolment	47 percent (\$28.5 million)	based on enrolment in Grades 4 to 12	$\begin{aligned} & \text{Grade 4 to 8} \\ & \text{ADE} \times \$11.97 \\ & + \\ & \text{Grade 9 to 12} \\ & \text{ADE} \times \$29.99 \end{aligned}$
©	Demographic	20 percent (\$12 million)	based on the same socio-economic factors used in the Demographic Allocation of LOG**	$\begin{aligned} & \text{Student} \\ & \text{Success} \\ & \$12,037,213 \times \text{Demographic} \\ & \text{Factor} \end{aligned}$
(D)	Dispersion	10 percent (\$5.9 million)	using the same factor that is used in the Remote and Rural Allocation	$\begin{aligned} & \text{Grade 4 to 8} \\ & \text{ADE} \times \$0.24 \\ & + \\ & \text{Grade 9 to 12} \\ & \text{ADE} \times \$0.61 \\ & \times \text{***} \\ & \text{Dispersion Distance} \end{aligned}$
(E)	Transportation	3 percent (\$1.9 million)		$\begin{aligned} & 2010 - 11 \\ & \text{Transportation} \times 0.0023 \\ & \text{Base Grant} \end{aligned}$
<i>Total</i>				
<i>Student</i> = (A) + (B) + (C) + (D) + (E)				
<i>Success</i>				

** Each board's Student Success Demographic Factor is set out in the *Grants for Student Needs – Legislative Grants for the 2010-2011 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 2010-2011 School Board Fiscal Year* regulation.

* May not add up due to rounding.

Funding Transferred into the GSN

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 \$17.3 million in 2010–11. Each board receives a base amount of \$167,197 plus an additional \$167,197 if the elementary ADE of the board is greater than 85,000 plus a per-pupil release time amount of \$2.63, 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, \$7.9 million in 2010–11. 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 high school experience and build on their strengths by focusing their learning on a specific economic sector.

Specialist High Skills Major (SHSM) funding is projected to be \$16.5 million in 2010–11.

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 2010–11 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.

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 selected secondary schools in priority urban neighbourhoods.

The Safe Schools Supplement comprises:

- Safe Schools Strategy Allocation – \$34.7 million, and
- Urban and Priority High Schools Allocation – \$10 million.

The total Safe Schools Supplement is projected to be \$44.7 million in 2010–11.

For 2010–11, the Safe Schools Supplement Demographic Allocations have been updated to reflect the 2006 Census.

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 \$26,523 for professional supports and \$53,045 for programs and supports for suspended and expelled students.

Information provided by boards and the 2006 Census 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 \$10.9 million in 2010–11. 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	$Total\ ADE \times \$3.48$
B Dispersion	$\left(\begin{array}{l} Grades\ 4\ to\ 8 \\ Enrolment \end{array} \times 0.083412 + \begin{array}{l} Grades\ 9\ to\ 12 \\ Enrolment \end{array} \times 0.222433 \right) \times Remote\ and\ Rural\ Dispersion\ Factor^*$
C Demographic	$Total\ ADE \times \begin{array}{l} Weighted\ Demographic \\ per\ pupil^{**} \end{array}$
D Total Allocation	$max [\$26,523, (A) + (B) + (C)]$

* Each board's Remote and Rural Dispersion Factor is set out in the *Grants for Student Needs—Legislative Grants for the 2010-2011 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 2010-2011 School Board Fiscal Year* regulation.

Program and Support Allocation

The Program and Support Allocation is projected to be \$23.8 million in 2010–11. This funding supports programs for expelled students and students serving long term suspensions.

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

Description	Calculation
A Enrolment	$Total\ ADE \times \$7.61$
B Dispersion	$\left(\frac{Grades\ 4\ to\ 8}{Enrolment} \times 0.182597 + \frac{Grades\ 9\ to\ 12}{Enrolment} \times 0.486927 \right) \times Remote\ and\ Rural\ Dispersion\ Factor^*$
C Demographic	$Total\ ADE \times \frac{Weighted\ Demographic}{per\ pupil}^{**}$
D Total Allocation	$max [\$53,045, (A) + (B) + (C)]$

* Each board's Remote and Rural Dispersion Factor is set out in the *Grants for Student Needs—Legislative Grants for the 2010-2011 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 2010-2011 School Board Fiscal Year* regulation.

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 2010–11 school year.

The Urban and Priority High Schools Allocation provides needed support in the schools and needed resources in the 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. District school boards worked with community partners to identify the resources required based on the needs of students and on existing services. The boards developed school action plans to support increased student achievement and improved school safety. The initiative recognizes that ensuring 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 2010-2011 School Board Fiscal Year* regulation.

Program Enhancement Grant

The Program Enhancement Grant supports the Government's commitment to providing students with a well-rounded education through programs such as arts, music, physical education, and outdoor education.

The total Program Enhancement Grant is projected to be \$45.6 million in 2010–11.

This grant may be used to:

- fund or enrich existing programs, or
- offer new programs.

Funding is provided as follows:

$$\begin{array}{l} \textit{Program Enhancement} \\ \textit{Grant Funding} \end{array} = \begin{array}{l} \textit{No. of} \\ \textit{schools} \end{array} \times \$9,650$$

It should be noted that, while each board's level of funding is based on its number of schools, boards have flexibility to decide how to use this funding.

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 – \$18.5 million,
- Summer School – \$24.6 million,
- Continuing Education – \$57.3 million,
- Prior Learning Assessment and Recognition (PLAR) – \$1.6 million, and
- International Languages, Elementary – \$24.2 million.

In 2010–11, the Continuing Education and Other Programs Grant is projected to be \$126.1 million

Funding is increasing to \$3,133 per ADE for Adult Day School and Summer School pupils, to \$3,243 per ADE for Continuing Education pupils (excluding pupils for whom fees are chargeable under the tuition fees regulation), and to \$51.62 per classroom hour for International Language 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:

- \$117 for an individual student assessment for Grade 9 and 10 credits (maximum of one such assessment per mature student in any one school year),
- \$117 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
- \$352 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 Language Programs, Elementary

Funding is also provided for international language programs for elementary students. Funding for international languages for school boards offering approved classes for international language instruction in a language other than English or French is based on a rate of \$51.62 per classroom hour where the board's average class size for the program is 23 or more. Where the average class size for a board with this program is less than 23, the rate of \$51.62 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 – \$26.1 million,
- Teacher Qualifications and Experience Allocation – \$1,234.4 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 \$1.27 billion in 2010–11.

Funding previously allocated through the Primary Class Size Reduction Amount is being transferred into the Primary Pupil Foundation Allocation with a portion of funding transferred into the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.

Cost Adjustment Allocation

A \$26.1 million cost adjustment for non-teaching staff is being provided in 2010–11 on the same basis as in 2009–10. The Ministry has estimated the amount of funding needed by calculating average salaries for various staffing categories – using salary and staffing information reported by boards in the 2009–10 Revised Estimates – and comparing these average salaries to the benchmarks.

Each board’s funding under the Cost Adjustment Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2010-2011 School Board Fiscal Year* regulation.

* For details of the ETFO/OPSBA PFA, (which affects English-language elementary teachers), please refer to the Addendum, beginning on p. [135](#).

Teacher Qualifications and Experience Allocation

The Teacher Qualifications and Experience Allocation 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.

The Teacher Qualifications and Experience Allocation is projected to be \$1,234.4 million in 2010–11.

The elementary* allocation for teacher qualifications and experience is calculated as follows:

$$\left(\text{Sum of } \left[\frac{\text{Elementary teachers on board's regular grid} \times \text{Instructional salary matrix}}{\text{Number of elementary teachers on board's regular grid distribution}} \right] - 1 \right) \times \begin{matrix} \text{JK to Grade 3} \\ \text{Q \& E benchmark} \\ (\$4,788.70) \end{matrix} \times \begin{matrix} \text{JK to Grade 3} \\ \text{ADE} \end{matrix}$$

+

$$\left(\text{Sum of } \left[\frac{\text{Elementary teachers on board's regular grid} \times \text{Instructional salary matrix}}{\text{Number of elementary teachers on board's regular grid distribution}} \right] - 1 \right) \times \begin{matrix} \text{Grade 4-8} \\ \text{Q \& E benchmark} \\ (\$3,856.67) \end{matrix} \times \begin{matrix} \text{Grade 4-8} \\ \text{ADE} \end{matrix}$$

The secondary per-pupil allocation for teacher qualifications and experience is calculated as follows:

$$\left(\text{Sum of } \left[\frac{\text{Secondary teachers on board's regular grid} \times \text{Instructional salary matrix}}{\text{Number of secondary teachers on board's regular grid distribution}} \right] - 1 \right) \times \begin{matrix} \text{Secondary} \\ \text{Q \& E benchmark} \\ (4,909.70) \end{matrix} \times \begin{matrix} \text{Secondary} \\ \text{ADE} \end{matrix}$$

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

* See the Addendum, p.135, for amounts related to the ETFO/OPSBA Provincial Framework Agreement.

In 2010–11, the salary benchmark for teachers is being increased as part of the four-year PFA agreements. 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	\$41,215	\$41,215	\$41,215	\$43,713	\$45,836	\$49,770	\$52,550
1	\$43,763	\$43,763	\$43,763	\$46,395	\$48,694	\$52,975	\$55,883
2	\$46,430	\$46,430	\$46,430	\$49,232	\$51,708	\$56,322	\$59,414
3	\$49,112	\$49,112	\$49,112	\$52,069	\$54,687	\$59,669	\$62,952
4	\$51,900	\$51,900	\$51,900	\$54,992	\$57,772	\$63,086	\$66,638
5	\$54,659	\$54,659	\$54,659	\$57,914	\$60,850	\$66,496	\$70,275
6	\$57,341	\$57,341	\$57,341	\$60,843	\$63,928	\$69,914	\$73,961
7	\$60,157	\$60,157	\$60,157	\$63,772	\$67,041	\$73,353	\$77,641
8	\$63,029	\$63,029	\$63,029	\$66,758	\$70,183	\$76,813	\$81,369
9	\$65,909	\$65,909	\$65,909	\$69,737	\$73,275	\$80,266	\$85,084
10 or more	\$72,079	\$72,079	\$72,079	\$73,855	\$77,825	\$86,082	\$91,855

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 \$70,756 for a teacher's salary and excludes teacher-consultants, continuing education teachers, and the administrative component of principals and vice-principals. They are, therefore, to be excluded from the board's regular grid distribution for the purpose of calculating grant entitlements. Teachers providing instruction in care and treatment facilities are also excluded from the 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 the board.

The teacher distribution as of October 31, 2010, is used for the calculation of this allocation.

Funding recognizes teachers' actual experience and ensures consistent claims for the Teacher Qualifications and Experience Allocation by recognizing part years of teaching. 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.

NTIP is projected to be \$13.7 million in 2010–11.

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 on the Ontario College of Teachers public register.

In 2010–11, school boards will receive funding for the NTIP Allocation that is the lesser of:

1. \$50,000 per board plus \$819.25 multiplied by the number of teachers on Rows 0, 1, and 2 of board's Teacher Qualifications and Experience Grid in 2009–10,

OR

2. A board's expenditure for NTIP in 2010–11.

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 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.

- Boards may now use their NTIP funding to offer supports to second-year teachers. This expansion will assist 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 wish, or need to take part in another year of supports.

- Boards are to include their beginning long-term occasional (LTO) teachers in the induction elements of the NTIP. For the purposes of the NTIP, a beginning LTO teacher is defined as a certified occasional teacher who is in his or her first long-term assignment, with that assignment being 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 learning day school.

Student Transportation Grant

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

- Cost Update Adjustment Allocation,
- Enrolment Adjustment Allocation,
- Routing Efficiency Allocation,
- Fuel Escalator and De-escalator Allocation, and
- Transportation to Provincial Schools Allocation.

The total Student Transportation Grant is projected to be \$834.6 million in 2010–11.

Cost Update Adjustment Allocation

This allocation recognizes a cost increase of 2 percent for providing transportation services.

$$\text{Cost Update Adjustment} = \left[\begin{array}{c} 2009-10 \text{ Allocation} \\ \text{for Transportation} \\ \text{less} \\ \text{Expenditures in 2009-10 for} \\ \text{Transportation to Provincial Schools} \end{array} \right] \times [0.02]$$

Boards with a transportation deficit in the 2009–10 school year will receive the cost update adjustment.

Boards with a transportation surplus in the 2009–10 school year, and a cost update adjustment that is more than their surplus, will receive the difference between their surplus and the cost update adjustment.

Boards with a transportation surplus in the 2009–10 school year, and a cost update adjustment that is less than their surplus will not receive a cost update adjustment.

For the purposes of calculating the transportation surplus or deficit for this allocation:

- the total transportation allocation for a board is the sum of the Student Transportation Grant and the transportation portion from the Learning Opportunities Grant,
- all expenditures categorized as a transportation expenditure in the Ministry’s Uniform Code of Accounts*, and
- 2009–10 Financial Statements will be used.

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

Enrolment Adjustment Allocation

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

$$\text{Enrolment Adjustment} = \left[\begin{array}{c} 2009-10 \text{ Allocation for Transportation} \\ \text{less} \\ \text{Expenditures in 2009-10 for} \\ \text{Transportation to Provincial Schools} \end{array} \right] \times \left[\begin{array}{c} 2010-11 \\ \text{Day School ADE} \\ \hline 2009-10 \\ \text{Day School ADE} \end{array} \right]$$

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:

$$\text{Enrolment Adjustment} = \left[\begin{array}{c} 2009-10 \text{ Allocation for Transportation} \\ \text{less} \\ \text{Expenditures in 2009-10 for} \\ \text{Transportation to Provincial Schools} \end{array} \right] \times \left[1 - \left(1 - \left(\frac{2010-11 \text{ Day School ADE}}{2009-10 \text{ Day School ADE}} \right) \right) \times 0.5 \right]$$

* The *Uniform Code of Accounts* is available from the Ministry of Education website at: <http://www.edu.gov.on.ca/eng/policyfunding/funding.html>

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.

$$\text{Routing Efficiency Component} = \left[\begin{array}{c} 2009 - 10 \text{ allocation} \\ \text{for Transportation} \\ \text{less} \\ \text{Expenditures in 2009 - 10 for} \\ \text{Transportation to Provincial Schools} \end{array} \right] \times -0.01$$

Fuel Escalator and De-escalator Allocation

For 2010–11, the Ministry will update the cost benchmark to recognize the fuel price at \$0.90 per litre for southern school boards and \$0.92 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 \$0.918 cents per litre for southern school boards and \$0.938 for northern school boards.

The GSN will establish a corridor of three percent above and below the adjusted pegged price. If fuel prices, as posted by the Ministry of Energy and Infrastructure 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:

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

Where:

A = the monthly average southern Ontario diesel benchmark rate for the month as set in the Ministry of Energy and Infrastructure website or, in the case of a northern board, the monthly average northern Ontario diesel benchmark rate for the month as set in the Ministry of Energy and Infrastructure website,

B = the current HST rate, and

C = \$0.918 or, in the case of a northern board, \$0.938

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

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

Where:

D is the fuel price difference,

E is the 2009–10 allocation for transportation less expenditures in 2009–10 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 calculated as follows:

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

Where:

D is the fuel price difference,

E is the 2009–10 allocation for transportation less expenditures in 2009–10 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 2010–11, 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.

Total Student Transportation Allocation

$$\begin{aligned} & 2009 - 10 \text{ Allocation for Transportation} \\ & \quad + \\ & \quad \text{Cost Update Adjustment Allocation} \\ & \quad + \\ & \quad \text{Enrolment Adjustment Allocation} \\ & \quad + \\ & \quad \text{Routing Efficiency Allocation} \\ & \quad + \\ & \quad \text{Sum of Monthly Adjustments for fuel} \\ & \quad + \\ & \text{Approved expenditures reported for Provincial Schools transportation} \end{aligned}$$

Funding for Summer School Transportation

Additional allowances for transportation are 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 the LOG for details (see page [64](#)).

Student Transportation Reform

In 2010–11, the Ministry will continue to focus on Student Transportation reforms that strengthen management capacity through:

- Effectiveness and Efficiency (E&E) reviews of consortia operations, service delivery, and resets of funding levels,
- pilots and sector-wide training on competitive procurement processes.

Once a consortium has achieved full consortium status, an E&E review is scheduled. The E&E reviews are conducted by third party consultants under contract to the Ministry. From December 2006 to February 2010, a total of 26 consortia sites, or 78 percent of all sites have been reviewed. As a result, \$18.9 million in additional funding was provided to the boards reviewed in Phase 1 and 2, and 3A.

For the boards involved in Phase 3B and 3C, a projected \$3.8 million in-year funding adjustment to 12 boards will be made through the 2009–10 GSN, subject to approval by the Lieutenant Governor in Council.

Over the next year, E&E reviews of established consortia will continue and, based on findings and recommendations, funding adjustments will be made. Consortia that have been reviewed will have the opportunity for a follow-up review for further funding adjustments, if sites can demonstrate significant progress through the adoption of best practices and recommendations from the first E&E review.

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 easily 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 2010–11 DEA is made up of three components:

- first year component – \$42.6 million,
- second year component – \$15.1 million, and
- third year component – \$2.2 million.

The DEA is projected to be \$59.9 million in 2010–11.

Determining the 2010–11 First Year Component

For a school board where the 2010–11 ADE is lower than the 2009–10 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 2009–10 ADE:

Weighting Factor	Grants (2010–11 Benchmarks & 2009–10 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.

B is the sum of the following weighting factors based on 2010–11 ADE

Weighting Factor	Grants (2010–11 Benchmarks & 2010–11 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 Grant for School Facility Operations and Renewal

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 the school board's 2009–10 First Year Component.

Determining the Third Year Component

The Third Year Component is equal to 5 percent of the school board's 2008–09 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 – \$11.4 million,
- Directors and Supervisory Officers Allocation – \$89.0 million,
- Board Administration Allocation – \$426.4 million,
- Reporting Entity Project Allocation – \$5.8 million,
- Parent Engagement Funding Allocation – \$3.1 million,
- Multiple Municipalities Allocation – \$0.4 million, and
- Internal Audit Allocation – \$5.0 million.

The total School Board Administration and Governance Grant is projected to be \$541.0 million in 2010–11.

Achieving greater efficiencies in board administration is an important priority. In 2010–11, there will be a \$8.6 million, or an almost 2 percent, reduction in funding for board administration through the per-pupil benchmarks in the Directors and Supervisory Officers Allocation and the Board Administration Allocation. The \$8.6 million reduction in 2010–11 will increase to \$15.4 million in 2011–12, growing to a total reduction of \$21.8 million in 2012–13.

The Ministry will convene a stakeholder working group to develop and implement a new funding approach for school board administration that will enable the sector to achieve savings while improving the transparency, efficiency, and effectiveness of funding.

Trustees Allocation

The Trustees Allocation is projected to be \$11.4 million in 2010–11.

* May not add up due to the effects of rounding.

Trustee Honoraria

Ontario Regulation 357/06, *Honoraria for Board Members*, provides a formula which establishes the maximum honorarium 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 old funding approach, 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 <i>Education Act</i>	per trustee (including chair and vice-chair) for trustee honoraria and attendance amount
amount (\$5,000) for chair + amount of (\$2,500) for vice-chair	per board as additional honoraria for the chair and vice-chair
distance amount (\$1,800) for boards with a jurisdiction greater than 9,000 square kilometres (as listed in Ontario Regulation 412/00, <i>Elections To and Representation On District School Boards</i>) – funding assumes travel to two committees of the board per month, which are required under the <i>Education Act</i> , as well as travel to one board meeting per month	per trustee (including chair and vice-chair) for distance amount
enrolment amount ($\$1.75 \times \text{ADE} \div$ the number of trustees excluding First Nations and student trustees; native trustees receive amount equivalent to the enrolment amount received by the non-native trustees*)	per trustee (including chair) for trustee honoraria
enrolment amount ($\$0.05 \times \text{ADE}$, with a minimum amount of \$500 and a maximum amount of \$5,000*)	per board as additional honorarium for the chair

* ADE = Average Daily Enrolment. The ADE figures used are those submitted by school boards through their Estimates submission from the previous school year.

Amount	Description
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 by 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:

\$1,250	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 2010–11, the projected \$89.0 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. 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 one-time 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	2010–11
Base amount	\$535,986
Per-pupil amount for first 10,000 pupils	\$13.39
Per-pupil amount for next 10,000 pupils	\$19.55
Per-pupil amount for remaining pupils	\$26.90
% Geographic Circumstances Grant (Remote and Rural Allocation)	2.17%
% Learning Opportunities Grant (Demographic Allocation)	0.62%
Capital Administration Adjustment* (table amount)	50%

* Table Amount is set out in the *Grants for Student Needs—Legislative Grants for the 2010-2011 School Board Fiscal Year* regulation.

For 2010–11, there will be a reduction of almost 2% to the per-pupil amount, under the Directors and Supervisory Officers Allocation. This 2% decrease will be applied after reflecting a 3% increase for the salary component of the per pupil benchmarks.

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 Director 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 \$426.4 million in 2010–11.

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. For 2010–11, there will be reduction of almost 2% to the per-pupil amount, under the Board Administration Allocation. This 2% decrease will be applied after reflecting a 3% increase for the salary component of the per pupil benchmarks.

Board Administration Allocation	2010–11
Base amount	\$96,645
Base amount (per board with less than 26,000 ADE)	\$207,901
Per-pupil amount	\$205.25
% Geographic Circumstances Grant (Remote and Rural Allocation)	11.94%
% Learning Opportunities Grant (Demographic Allocation)	0.62%
Capital Administration Adjustment* (table amount)	50%

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).

* Table amount is set out in the *Grants for Student Needs—Legislative Grants for the 2010-2011 School Board Fiscal Year* regulation.

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, and
- the future implementation of full capital asset accounting in school board financial statements.

For 2010–11, funding for REP is projected to be \$5.8 million. The allocation method is the same as that used in 2007–08:

Reporting Entity Project	2010–11
Base amount per board	\$51,975
Per-pupil amount	\$1.09

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 to involve parents. The Ministry has allocated \$3.1 million annually based on the following:

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

In addition, any combined school with more than 300 elementary students and more than 500 secondary students receives an additional \$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 2010–11, the Multiple Municipalities Allocation is projected to be \$0.4 million.

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	$(n - 29) \times \$500$
Between 50 and ≥ 99	$[(n - 49) \times \$750] + \$10,000$
100 or more	$[(n - 99) \times \$1,000] + \$47,500$

NOTE: "n" is the number of municipalities

Internal Audit Allocation

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

In previous years, many boards did not have an internal audit function to review and provide advice and recommendations on financial matters and risk management activities. In addition, most boards did not have an audit committee to provide a clear oversight of the policies and administrative and financial controls of the board.

Starting in 2009-10, the Government provided \$2 million to help boards establish audit committees and internal audit functions. For 2010-11, this funding is increasing to \$5 million annually on an ongoing basis to support the audit committees and internal audit functions.

Following a consultation process with the school boards sector, the Government has adopted a regional audit model 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 the total funding of \$5 million will support the following:

Internal Audit Components

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

- a) \$250,000 per region
- b) $\left(\frac{\text{Total Revenue of region}}{\text{Total Revenue of Province}} \right) \times \$2,250,000$

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

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

For 2010–11 boards are expected to establish audit committees with external representation to oversee the overall controls and effectiveness of the board process and procedures. This is an area of improvement identified during the operational reviews undertaken so far. The Ministry will provide more information and direction about audit committees and their composition.

School Facility Operations and Renewal Grant

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

- School Operations Allocation – \$1,916.7 million, and
- School Renewal Allocation – \$302.9 million.

The total School Facility Operations and Renewal Grant is projected to be \$2.22 billion in 2010–11.

School Operations Allocation

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

- Base School Operations (based on a per pupil amount) – \$1,642.2 million,
- Top-up for School Operations – \$245.4 million,
- Community Use of Schools – \$27.6 million, and
- Licensing and Related Fees for Approved Asset Management Software – \$1.6 million.

For 2010–11, this allocation is projected to be \$1.92 billion.

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Enrolment	“Day School Average Daily Enrolment” of pupils enrolled in Junior Kindergarten, Kindergarten, and Grades 1 through 8	“Day School Average Daily Enrolment” of pupils enrolled in Grades 9 through 12, excluding students 21 years of age and older	<p>“Day School Average Daily Enrolment” 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.</p> <p>Approved spaces in care, treatment and custody programs that operate in board-owned space are treated as Continuing Education.</p>
On the Ground Capacity (OTG)	<p>The Ministry has identified categories of instructional space for all elementary and secondary facilities of a board using the <i>Report of the Pupil Accommodation Review Committee</i> (August 1998). A loading has been assigned to each category of instructional space identified, based on the number of pupils that can reasonably be accommodated in each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity.</p>		N/A
Benchmark Area Requirement per Pupil	9.7 m ² (104.4 square feet)	12.07 m ² (130 square feet)	9.29 m ² (100 square feet)
	<p>The Benchmark Area Requirement per Pupil provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming (including primary class size), and secondary school programming.</p> <p>It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g. ESL, etc.) programming.</p>		<p>The Benchmark Area Requirement for Adult Education and Other Programs is lower than the traditional secondary school panel because no additional space is required for special needs programs.</p>

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.		
Benchmark for Operating Costs	\$73.76 m ² (\$6.85 per square foot)		

Changes in 2010–11 to the Benchmark for Operating Costs

To assist boards in managing the increases in energy (natural gas, electricity) and insurance costs, the Government will provide \$14.5 million in 2010–11 for a 2 percent cost benchmark update to the non-staff portion of the school operations benchmark.

In accordance with the Provincial Framework Agreements, the salaries and benefits portion of the Benchmark for Operating Costs has been increased by 3 percent.

Base School Operations

The Base School Operations Amount is projected to be \$1.64 billion in 2010–11 and is calculated using the following formula:

$$\text{Base School Operations} = \text{Enrolment} \times \text{Benchmark area per pupil} \times \text{SAF} \times \text{Benchmark for Operating Costs}$$

The factors used to determine the Base School Operations for elementary, secondary and other programs are set out in the table above (page [100](#)).

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 - i.e., 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 \$245.4 million in 2010-11 and comprises three components:

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

Changes to School Operations Top-up Amounts

School facilities that opened or have undergone significant renovations in or after 2009-10 are not eligible to generate any top-up for 2010-11. This recognizes that new school facilities can operate more efficiently.

In 2010–11, Base Top-up for School Operations has been reduced to 18 percent, and will be further reduced to 15 percent in 2011–12. Supported schools and rural schools will not be affected by this change.

The Distant Schools Top-up for School Operations will be phased out over a three-year period starting in 2010–11, along with the remaining components of the Distant Schools Allocation.

Base Top-up for School Operations

Base Top-up for School Operations is projected to be \$192.3 million in 2010–11 and provides funding for up to 18 percent of the excess capacity. All school facilities that opened prior to 2009–10 and that 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 funding in 2010–11.

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

$$\begin{array}{l}
 \text{Base} \\
 \text{Top-up} \\
 \text{for} \\
 \text{School} \\
 \text{Operations}
 \end{array}
 = \min\left(18\%, 1 - \frac{ADE}{OTG}\right) \times OTG \times \begin{array}{l} \text{benchmark} \\ \text{area} \\ \text{per} \\ \text{pupil} \end{array} \times SAF \times \begin{array}{l} \text{benchmark} \\ \text{for} \\ \text{operating} \\ \text{costs} \end{array}$$

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

This component is projected to be \$51.6 million in 2010–11.

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, 2010, 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 2010-2011 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.

$$\begin{array}{l}
 \text{Enhanced} \\
 \text{Top-up} \\
 \text{for} \\
 \text{School} \\
 \text{Operations} \\
 \text{for} \\
 \text{Supported} \\
 \text{or Rural} \\
 \text{Schools}
 \end{array}
 = \min\left(100\%, 1 - \frac{ADE}{OTG}\right) \times OTG \times \frac{\text{benchmark area per pupil}}{\text{benchmark for operating costs}} \times SAF \times \text{Base Top-up for School Operations}$$

School facilities that opened or have undergone significant renovations in or after 2009–10 are not eligible for funding in 2010–11.

Distant Schools Top-Up for School Operations

This component is projected to be \$1.5 million in 2010–11.

School facilities identified as "distant" receive an enhanced Top-up for School Operations, in addition to the Base Top-up for School Operations Component. This component was calculated in 2003–04 and has been frozen at those levels with no adjustments made to reflect changes in enrolment and benchmarks. This component has been adjusted to take into account school facilities that have been opened or closed since 2003–04.

Starting in 2010–11, Distant Schools Top-up for School Operations will be phased out over a three-year period along with any remaining components of the Distant Schools Allocation.

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 2010–11 is projected to be \$27.6 million.

Board-by-board allocations under Community Use of Schools can be found in the *Grants for Student Needs - Legislative Grants for the 2010-2011 School Board Fiscal Year* regulation.

Changes in 2010–11 to the Community Use of Schools Allocation

In 2010–11, funding for Community Use of Schools will increase by \$0.5 million to cover the cost pressures of inflation (labour and energy).

Allocation for Licensing and Related Fees for Approved Asset Management Software

This allocation is projected to be \$1.6 million in 2010–11.

School boards are also being provided with 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 2010-2011 School Board Fiscal Year* regulation.

* Source: http://faab.edu.gov.on.ca/Memos/B2004/B_7.pdf

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 – \$217.2 million,
- Top-up for School Renewal – \$34.8 million, and
- Enhancement to address deferred maintenance needs – \$50.8 million.

For 2010–11, this allocation is projected to be \$302.9 million.

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Enrolment	“Day School Average Daily Enrolment” of pupils enrolled in: Junior Kindergarten, Kindergarten, and Grades 1 through 8	“Day School Average Daily Enrolment” of pupils enrolled in: Grades 9 through 12, excluding students 21 years of age and older	“Day School Average Daily Enrolment” 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.

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
On the Ground Capacity (OTG)	The Ministry has identified categories of instructional space for all elementary and secondary facilities of a board using the <i>Report of the Pupil Accommodation Review Committee</i> (August 1998). A loading has been assigned to each category of instructional space identified, based on the number of pupils that can reasonably be accommodated in each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity		N/A
Benchmark Area Requirement per Pupil	9.7 m ² (104.4 square feet)	12.07 m ² (130 square feet)	9.29 m ² (100 square feet)
	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's Supplementary Area Factor is set out in the <i>Grants for Students Needs – Legislative Grants for the 2010-2011 School Board Fiscal Year</i> regulation.		
Benchmark for Renewal Costs	Board-specific weighted average of \$7.03 and \$10.54 per m ² (\$0.65 and \$0.98 per square foot) with the weights reflecting the area of schools under and over 20 years of age respectively. Each board's percentage of elementary and secondary school facility areas that are under and over 20 years of age are set out in the <i>Grants for Students Needs – Legislative Grants for the 2010-2011 School Board Fiscal Year</i> regulation.		

Component	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Geographic Adjustment Factor (GAF) (2005)	<p>A Geographic Adjustment Factor is applied to the School Renewal Allocation in recognition of differences in construction costs across the province. These factors were updated in 2005.</p> <p>Each board's Geographic Adjustment Factor is set out in the <i>Grants for Students Needs – Legislative Grants for the 2010-2011 School Board Fiscal Year</i> regulation.</p>		

Base School Renewal

The Base School Renewal is calculated using the following formula:

$$\begin{array}{l}
 \text{Base} \\
 \text{School} \\
 \text{Renewal} \\
 \text{Component}
 \end{array}
 =
 \text{enrolment}
 \times
 \frac{\text{benchmark area per pupil}}{\text{benchmark area per pupil}}
 \times
 \text{SAF}
 \times
 \frac{\text{benchmark for renewal costs}}{\text{benchmark for renewal costs}}
 \times
 \text{GAF}$$

The factors used to determine the Base School Renewal for elementary, secondary and other programs are set in the table above (page [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 - i.e., 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 \$34.8 million and is comprised of three parts:

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

Changes to Top-up for School Renewal in 2010–11

School facilities that opened or have undergone significant renovations in or after 2009–10 are not eligible to generate any top-up in 2010–11. This recognizes that new school facilities can operate more efficiently.

In 2010–11, Base Top-up for School Renewal has been reduced to 18 percent, and will be further reduced to 15 percent in 2011–12. Supported schools and or rural schools will not be affected by this change.

The Distant Schools Top-up for School Renewal will be phased out over a three-year period starting in 2010–11 along with the remaining components of the Distant Schools Allocation.

Base Top-up for School Renewal

Base Top-up for School Renewal is projected to be \$26.6 million and provides funding for up to 18 percent of the excess capacity. All 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 funding in 2010–11.

$$\text{Base Top-up for School Renewal} = \min\left(18\%, 1 - \frac{ADE}{OTG}\right) \times OTG \times \frac{\text{benchmark area per pupil}}{\text{benchmark for renewal costs}} \times SAF \times GAF$$

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

This component is projected to be \$8.0 million in 2010–11.

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 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, 2010, 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 2010-2011 School Board Fiscal Year* regulation.

$$\text{Enhanced Top-up for School Renewal} = \min\left(100\%, 1 - \frac{ADE}{OTG}\right) \times OTG \times \frac{\text{benchmark area per pupil}}{\text{benchmark for renewal costs}} \times SAF \times GAF - \text{Base Top-up for School Renewal}$$

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.

School facilities that opened and have not undergone significant renovations in or after 2009–10 are not eligible for funding in the 2010–11.

Distant Schools Top-up for School Renewal

This component is projected to be \$0.2 million in 2010–11.

Schools identified as "distant" receive an enhanced Top-up for School Renewal, in addition to the Base Top-up for School Renewal Component. This component was calculated in 2003–04 and has been frozen at those levels with no adjustments made to reflect changes in enrolment and benchmarks. This component has been adjusted to take into account school facilities that have been opened or closed since 2003–04.

Starting in 2010–11, Distant Schools Top-up for School Renewal will be phased out over a three-year period along with the remaining components of the Distant Schools Allocation.

Enhancement to Address Deferred Maintenance Needs

In 2010–11, this allocation is projected to be \$50.8 million and is an annual allocation provided to school boards.

Each board's allocation is set out in the *Grants for Student Needs - Legislative Grants for the 2010-2011 School Board Fiscal Year* regulation.

Debt Service

The Ministry has reviewed the funding approach to existing capital programs and the effectiveness of the New Pupil Places (NPP) funding model in light of declining enrolment. As a result, starting in 2010-11, a number of changes are being introduced.

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 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 is being replaced with a debt support grant that does not fluctuate with enrolment. Eligible expenditures under the following programs are included:

- **Pure NPP:** Provided funding to school boards to construct new schools or additions. Funding was available to boards when their total average daily enrolment 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 will be implemented through a one-time grant that recognizes all the existing capital debt that is being supported by the existing 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.

Starting in 2010–11, the Ministry will recognize and support all expenditures incurred by boards within their individual remaining spending room under the NPP program. The Ministry will determine the remaining spending room using information provided by boards in their capital liquidity templates and Transfers from Reserves approvals that have been issued to boards.

The Ministry will protect funding for a small number of boards that still have sufficient room to build at least one new school. This "entitlement" room, estimated at \$272 million, will be converted into a four-year capital program for eligible boards. The fixed pupil place allocations that have not been used by boards will still be available for future use.

Good Places to Learn (GPL)

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

Starting in 2010–11, the Ministry will recognize and support 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 \$120 million to be 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 against future Ministry payments relating to capital.

Pre-1998 Capital Expenditures

Consistent with the recognition approach of capital debt for the NPP and GPL programs, there will be 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 Ministry will also protect funding for boards receiving amounts for Outstanding Capital Commitments where the related capital expenditures were financed from board funds. The amount protected will be 50 percent of the recognized pupil places at the benchmark construction cost.

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. Schools 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 2010–11, 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 2010–11, where a board short-term finances by external borrowing, the Ministry recognizes the short-term interest costs for the one-, two- or three-month 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. The maximum remaining principal amount of the financing cannot exceed the allocations that boards receive under each of

the above programs less amounts that boards have long-term financed as of August 31, 2010. Once the long-term financing has been set, the Ministry flows the actual principal and interest costs to support the financing costs.

Full Day Early Learning

In October 2009, the Government announced a phased-in approach to support full-day early learning for four- and five-year olds, with the goal of full implementation by 2015–16. Phase 1 required boards to identify schools where full-day early learning could be introduced without capital construction or renovations. The Ministry is currently working with boards to identify the capital needs of schools that boards have nominated as sites under Phase 2, with geographic needs as a primary consideration.

In the 2010 Provincial Budget, nearly \$245 million in capital funding was identified for investment in this program over the next two years. School boards will be allocated capital funding in cases where the Ministry recognizes the need to create new classrooms through retrofits and additions.

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. The measures reflect some of the preliminary findings of the Expert Panel on Capital Standards.

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 a school board's 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.

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.

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, 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 2010–11, with the exception of combined Kindergarten programs. 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.

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 of non-resident visa students, students resident 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. They 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 years 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 2010–11.

July 30, 2010	Board Estimates for 2010–11
November 15, 2010	Board Financial Statements for 2009–10
December 15, 2010	Board Revised Estimates for 2010–11
May 13, 2011	Board Financial Report for September 1, 2010 to March 31, 2011

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.

In support of these objectives, the Ministry has, over the last few years, undertaken a comprehensive audit plan focussing on enrolment and English as a second language.

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

- withholding grants when a board is not in compliance on class size,
- 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, Bill 177 now requires the establishment of audit committees in school boards, including members that are external to the board.

Over the past two years, the Ministry of Education has been consulting with the education sector on changes to modernize the financial accountability sections of the *Education Act*. Most significant among these changes are:

- Updating Budget Compliance to Public Sector Accounting Board Standards (PSAB);
- Expense Exceptions to PSAB Compliance,
- Accounting Treatment for Capital Funding which will be treated as Deferred Capital Contributions (DCC),
- Wrap-up of the Capital Funding Model (mainly New Pupil Places Grants), and
- Treatment of Capital Debt and Reserves.

Further information about these changes can be found in SB memoranda on the Ministry's public website.

In response to recommendations of the Declining Enrolment Working Group, the Ministry is taking measures to help boards with their multi-year planning. As a first step, a new forecasting tool is now available. This tool makes use of EFIS to allow for three-year funding forecasts, based on a data upload of the following:

- enrolment as per current definitions of Average Daily Enrolment (Schedule 13),
- the teaching grid (Section 7), and
- an adaptation of the facility data from Appendix C.

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.

The different types of spending restrictions for boards are as follows:

- Achieve Balanced Budgets,
- Achieve primary class size targets,
- Special Education Grant is limited to special education expenditures,
- School Renewal Allocation is limited to capital renewal expenditures,
- School Board Administration and Governance spending shall not exceed the grant allocation (excluding internal audit),
- A portion of the GSN funding is first to be used 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 and 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 requires 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.

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 primary class size and Early Learning Program enrolment for 2010–11. 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 Special Equipment Amount must be reported in a deferred revenue account to be used for future special equipment purchases. Any eligible spending in excess of the funding will be included in the special education spending that will be measured against the broader special education envelope described below.

The Special Education envelope, which will include the SEPPA component of the early learning (ELP) funding provided under Education Programs – Other (EPO) (funding outside the GSN), 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 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 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 (mTCA) 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 2010–11

The provincial share of education funding for 2010–11 is calculated by deducting each board's revenue from property taxes for 2010–11 from the total funding allocation determined by the education funding formulas. Tax revenue is based on 38 percent of the 2010 calendar year property taxes and 62 percent of the 2011 calendar year property taxes, plus 2010 supplementary taxes less 2010 tax write-offs.

Where there is a strike, lockout, or withdrawal of services during the 2010–11 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.

For 2010–11, costs for tax collections by boards that include territories without municipal organization will be provided as follows: a base amount of \$50,000 plus 2 percent of taxes levied in unorganized areas. The above will only be applicable to the tax collecting board in each unorganized area.

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.

Operational Reviews in 2010–11

In 2010–11, the Ministry will continue to conduct operational reviews of school boards which will:

- strengthen management capacity in non-academic operations,
- highlight and leverage successful business practices, and,
- provide support and assistance to ensure that school boards are financially healthy, well-managed, and positioned to direct optimum levels of resources to support student success.

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
DEA	Declining Enrolment Adjustment
DSA	Distant Schools Allocation
EDC	Education Development Charges
E&E	Effectiveness and Efficiency
ELD	English Literacy Development (formerly English Skills Development (ESD))
ELP	Full-Day Early Learning Program
EPO	Education Programs – Other
ESL	English as a Second Language
FA	Facilities Amount
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	<i>Grants for Student Needs – Legislative Grants for the 2010-2011 School Board Fiscal Year</i>
HNA	High Needs Amount
HST	Harmonized Sales Tax
IEP	Individual Education Plan
JK	Junior Kindergarten
LICO	Low Income Cut Off
LOG	Learning Opportunities Grant
LTO	long-term occasional teacher
mTCA	minor tangible capital assets
MOV	Measure of Variability
NL	Native Language
NPP	New Pupil Places
NTIP	New Teacher Induction Program
OESS	Ontario Educational Software Service
OFA	Ontario Financing Authority

OFIP	Ontario Focused Intervention Partnership
OMPF	Ontario Municipal Partnership Fund
OnSIS	Ontario Student Information System
OSR	Ontario Student Record
OTG	On-the-Ground Capacity
OTPP	Ontario Teachers Pension Plan
PANA	Programme d'appui aux nouveaux arrivants
PCS	Primary Class Size (Reduction Amount)
PDF	Perfectionnement du français
PEG	Program Enhancement Grant
PFA	Provincial Framework Agreement
PLAR	Prior Learning Assessment and Recognition
PSAB	Public Sector Accounting Board
PTR	Prohibitive-to-Repair
Q & E	Qualifications and Experience (teaching personnel)
ReCAPP	Renewal Capital Asset Planning Process
REP	Reporting Entity Project
RSCA	Rural and Small Community Allocation
RSCI	Rural and Small Community Index
SAF	Supplementary Area Factor
SEA	Special Equipment Amount
SEPPA	Special Education Per-Pupil Amount
SHSM	Specialist High Skills Major
SIP	Special Incidence Portion
SK	Senior Kindergarten
TPE	Transitional Program Equivalency

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Education Funding

**Technical Paper
ADDENDUM**

**Provincial Framework Agreement
Between
The Elementary Teachers' Federation of Ontario
and
The Ontario Public School Boards' Association**

2010–11

Spring 2010
Ministry of Education

Addendum – Provincial Framework Agreement – Elementary Teachers’ Federation of Ontario and Ontario Public School Boards’ Association

This Addendum provides the applicable benchmarks and formulae to support the Provincial Framework Agreement (PFA) negotiated between the Elementary Teachers’ Federation of Ontario (ETFO) and the Ontario Public School Boards’ Association (OPSBA). For school boards with collective agreements that conform to this PFA, the benchmarks and formulae in the Addendum replace those in the body of the *Technical Paper 2010–11*.

Pupil Foundation Grant

PRIMARY (JK–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	69,388 + 11.63%	\$3,912.39
	Specialist Teacher/ Preparation Time*	8.61		\$666.91
Library and Guidance Services	Teacher-Librarian	1.31		\$101.31
	Guidance Teacher	0.20		\$15.49
Classroom Consultants		0.48	95,519 + 11.39%	\$51.07
Supply Teacher				\$120.62
Education Assistants		0.20	35,410 + 24.32%	\$8.80
Professional/Para- Professional Supports		1.73	56,017 + 19.31%	\$115.62
Staff Development**				\$26.21
Elementary Supervision				\$26.88
Textbooks and Learning Materials				\$69.00
Classroom Supplies				\$82.82
Classroom Computers				\$34.52
Primary Per-Pupil Amount				\$5,231.64

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.

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

** One-time constraint in 2009–10; funding is restored in 2010–11.

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 24.8:1	Classroom Teacher*	40.32	69,388 + 11.63%	\$3,123.10
	Specialist Teacher/ Preparation Time*	7.00		\$542.21
Library and Guidance Services	Teacher-Librarian*	1.31		\$101.31
	Guidance Teacher*	0.20		\$15.49
Classroom Consultants		0.48	95,519 + 11.39%	\$51.07
Supply Teacher				\$120.62
Education Assistants		0.20	35,410 + 24.32%	\$8.80
Professional/Para- Professional Supports		1.73	56,017 + 19.31%	\$115.62
Staff Development**				\$26.21
Elementary Supervision				\$26.88
Textbooks and Learning Materials				\$69.00
Classroom Supplies				\$82.82
Classroom Computers				\$34.52
Junior and Intermediate Per-Pupil Amount				\$4,317.65

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.

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

** One-time constraint in 2009–10; funding is restored in 2010–11.

Special Education Grant

Special Education Per Pupil Amount (SEPPA)

The SEPPA amounts for 2010–11 are:

\$783.65 per JK to Grade 3 student

\$603.26 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)	\$281.77
60 – 149 minutes	(Extended, Grades 4 to 8)	\$321.03
150 minutes or more	(Immersion, Grades 1 to 8)	\$359.13
75 minutes or more	(Immersion, JK and K)	

English as a Second Language

Recent Immigrant Component

$$\begin{array}{r}
 \text{Recent Immigrant} \\
 \text{Component}
 \end{array}
 =
 \begin{array}{r}
 \text{Total number of weighted} \\
 \text{recent immigrant Elementary pupils}
 \end{array}
 \times \$3,726
 \text{ plus }
 \begin{array}{r}
 \text{Total number of weighted} \\
 \text{recent immigrant Secondary pupils}
 \end{array}
 \times \$3,792$$

First Nations, Métis, and Inuit Education Supplement

Native Language (NL) – Elementary

Average daily length of program	Staff per 8 elementary students	Allocation per pupil enrolled in the program
20 – 39 minutes	0.2	\$1,936.45
40 minutes or more	0.3	\$2,904.67

Geographic Circumstances Grant

Remote and Rural Allocation

Board Enrolment - Elementary

Enrolment	Elementary Per-Pupil Amount
0 to < 4,000	\$315.22 – (Day School ADE x 0.01712)
4,000 to < 8,000	\$246.75 – ([Day School ADE – 4,000] x 0.01966)
8,000 or more	\$168.11 – ([Day School ADE – 8,000] x 0.02101)

Distance/Urban Factor

$$\text{Distance / Urban Allocation} = \left(\begin{array}{l} \text{Elementary per pupil} \\ \text{amount based on} \\ \text{distance} \end{array} \right) \times \text{Elementary ADE} \times \left(\begin{array}{l} \text{urban} \\ \text{factor} \end{array} \right) + \left(\begin{array}{l} \text{Secondary per pupil} \\ \text{amount based on} \\ \text{distance} \end{array} \right) \times \text{Secondary ADE} \times \left(\begin{array}{l} \text{urban} \\ \text{factor} \end{array} \right)$$

Distance	Elementary Per-Pupil Amount
0 to < 151 kilometres	\$0
151 to < 650 kilometres	\$1.07540 x (D-150)
650 to < 1,150 kilometres	\$537.70 + [\$0.14474 x (D-650)]
1,150 kilometres +	\$610.07

Distance	Secondary Per-Pupil Amount
0 to < 151 kilometres	\$0
151 to < 650 kilometres	\$1.08374 x (D-150)
650 to < 1,150 kilometres	\$541.87 + [\$0.14586 x (D-650)]
1,150 kilometres +	\$614.80

$$\text{Dispersion Allocation} = \frac{(2010-11 \text{ Elem ADE}) \times (\$5.65843 / \text{pupil}) \times \left(\frac{\text{Dispersion Factor} - 14 \text{ km}}{\text{Factor}} \right)}{(2010-11 \text{ Sec ADE}) \times (\$5.70232 / \text{pupil}) \times \left(\frac{\text{Dispersion Factor} - 14 \text{ km}}{\text{Factor}} \right)}$$

Each board's average school dispersion distance is set out in the *Grants for Student Needs – Legislative Grants for the 2009-2010 School Board Fiscal Year* regulation.

Supported Schools Allocation

Elementary Supported Schools

Supported School Size (2010–11 ADE)	Funding (using 2010–11 ADE)
ADE ≥ 1 and ADE < 50	\$67,182.80 + (ADE x \$6,564.79)
ADE ≥ 50 and ADE < 150	\$580,933.65 - (ADE x \$3,710.23)
ADE ≥ 150	\$24,399.21

Learning Opportunities Grant

Student Success, Grades 7 to 12 Allocation				
		Amount	Description	Calculation
(A)	Co-ordinator	20 percent (\$12 million)	provides each school board with a dedicated leader to assist schools in developing programs to improve student success	\$167,197 per board
(B)	Enrolment	47 percent (\$28.5 million)	based on enrolment in Grades 4 to 12	$\begin{aligned} & \text{Grade 4 to 8} \\ & \text{ADE} \quad \times \quad \$11.85 \\ & + \\ & \text{Grade 9 to 12} \\ & \text{ADE} \quad \times \quad \$29.99 \end{aligned}$
(C)	Demographic	20 percent (\$12 million)	based on the same socio-economic factors used in the Demographic Allocation of LOG*	$\begin{aligned} & \text{Student} \\ & \text{Success} \\ & \$12,037,213 \times \\ & \text{Demographic} \\ & \text{Factor} \end{aligned}$
(D)	Dispersion	10 percent (\$5.9 million)	using the same factor that is used in the Remote and Rural Allocation	$\begin{aligned} & \text{Grade 4 to 8} \\ & \text{ADE} \quad \times \quad \$0.22 \\ & + \\ & \text{Grade 9 to 12} \\ & \text{ADE} \quad \times \quad \$0.61 \\ & \times \\ & \text{Dispersion Distance} \quad ** \end{aligned}$
(E)	Transportation	3 percent (\$1.9 million)		$\begin{aligned} & 2010 - 11 \\ & \text{Transportation} \times 0.0023 \\ & \text{Base Grant} \end{aligned}$
$\text{Total Student Success} = (A) + (B) + (C) + (D) + (E)$				

* Each board's Student Success Demographic Factor is set out in the *Grants for Student Needs – Legislative Grants for the 2010-2011 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 2010-2011 School Board Fiscal Year* regulation.

Cost Adjustment and Teacher Qualifications and Experience Grant

Teacher Qualifications and Experience Allocation

$$\left(\text{Sum of } \left[\frac{\text{Elementary teachers on board's regular grid} \times \text{Instructional salary matrix}}{\text{Number of elementary teachers on board's regular grid distribution}} \right] - 1 \right) \times \begin{matrix} \text{JK to Grade 3} \\ \text{Q\&E benchmark} \\ (\$4,696.10) \end{matrix} \times \begin{matrix} \text{JK to Grade 3} \\ \text{ADE} \end{matrix}$$

+

$$\left(\text{Sum of } \left[\frac{\text{Elementary teachers on board's regular grid} \times \text{Instructional salary matrix}}{\text{Number of elementary teachers on board's regular grid distribution}} \right] - 1 \right) \times \begin{matrix} \text{Grade 4-8} \\ \text{Q\&E benchmark} \\ (\$3,782.11) \end{matrix} \times \begin{matrix} \text{Grade 4-8} \\ \text{ADE} \end{matrix}$$