Education Funding

Technical Paper

2017-18

Fall 2017

Ministry of Education
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Introduction

Purpose

This paper contains an overview and details of the grant formulas and other criteria for education funding through the Grants for Student Needs (GSN) that are used to calculate school boards’ 2017–18 allocations for budgeting and financial reporting purposes.

Some of the measures set out in this paper can only take effect if certain regulations are made by the Lieutenant Governor in Council under the Education Act. Such regulations have not yet been made. Therefore the content of this paper should be considered to be subject to such regulations, if and when made.

The information included in this document is provided for information purposes only and is not binding. If there are discrepancies between this paper and O. Reg. 252/17 (Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year), O. Reg. 253/17 (Calculation of Fees for Pupils for the 2017-2018 School Board Fiscal Year) or O. Reg. 254/17 (Calculation of Average Daily Enrolment for the 2017-2018 School Board Fiscal Year) made under the Education Act, the regulations prevail.

Key Changes for 2017-2018

This section provides an overview of the key changes in education funding. Further details can be found in the relevant sections of this paper.

In 2017-18, funding to school boards through the GSN is projected to be $23.9 billion.

The key changes for the 2017-18 GSN focus on:

- Enhancements to implement the recently negotiated agreements – Trustees’ associations, education workers’ unions, and teachers’ federations have successfully reached nine central agreements, which will be effective from September 1, 2017 to August 31, 2019. The 2017-18 GSN reflects investments to support the first year of the agreements.

- Enhancements to implement the recently negotiated agreements - l’Association des directions et directions adjointes des écoles franco-ontariennes (ADFO), the Catholic Principals’ Council of Ontario (CPCO), the Ontario Principals' Council (OPC), l’Association des conseils scolaires des écoles publiques de l’Ontario (ACEPO),
l’Association franco-ontarienne des conseils scolaires catholiques (AFOCSC), the Ontario Catholic School Trustees’ Association (OCSTA), the Ontario Public School Boards Association (OPSBA) and the Crown reached an agreement to extend the 2014-18 memorandum of settlement by two years.

- Capital investments to ensure that school boards can continue to invest in high priority needs to major building components and systems and support the reduction of greenhouse gas emissions from facilities in the education sector.

- Regular policy and technical updates for the 2017-18 school year, including technical amendments to the GSN and the final year of phase-in for three key transformational changes. This includes updates to:
  - Indigenous Education,
  - School Foundation Grant,
  - Keeping up with Costs, and
  - Ongoing implementation and other changes.

- Investments to further improve education for students in rural and northern communities.
Enhancements to Implement the Recently Negotiated Agreements to Maintain Peace & Stability in Education

Trustees’ associations, education workers’ unions, and teachers’ federations have successfully reached nine central agreements. Together, these agreements will provide two additional years of labour stability. They will also enable the ministry and all of the ministry’s education partners to continue along the path of achieving excellence for Ontario’s students.

Of the nine agreements, eight are two-year contract extensions and one is a new two-year agreement. Seven of the agreements have been ratified. All nine agreements will be effective from September 1, 2017 to August 31, 2019. The 2017-18 GSN reflects investments for the first year of the agreements to support the following:

- Modest wage increases and investments in benefits transformation;
- Local priorities funding – including more staffing support for special education students;
- Class size investments for full-day kindergarten (FDK) and Grades 4-8; and,
- Community use of schools and other priorities.

In addition to the GSN enhancements identified above, there are labour-related investments outside of the GSN. Please see the EPO memo for more details.

The parties have agreed that any terms not included in the 2017-19 agreements, including both central and local terms from the 2014-17 agreements, remain status quo.

Salaries and Professional Development

The ministry will provide a 1.5 per cent salary benchmark increase for staff* in 2017-18 (projected to be $257.2 million).

In addition, the ministry has committed to provide funding for a one-time payment in 2017-18 for professional development, equivalent to the amount that would have been generated if the salary benchmarks for these staff had been increased by 0.5% (projected to be $85.7 million).

All unions and federations have agreed to conduct a survey of their members on the use of these funds (meant for professional development and other professional expenses) and to provide them to the ministry.

* Does not include Principals, Vice-Principals and Directors of Education.
**Employee Health, Life & Dental Benefits Transformation**

Inflation protection increases or increases to base funding for the provincial benefits trusts resulting from the agreements will be reflected in updated table amounts for 2017-18. These table amounts also reflect projected staffing in boards for 2017-18, as well as updates to the underlying board shares of the benefit costs derived from the updated 2014-15 benefit costs for school boards.

**Local Priorities**

As a result of the education sector labour negotiations and discussions, several targeted education investments were discussed, in addition to compensation and benefit enhancements. The ministry has agreed to establish a Local Priorities Fund (LPF) of $223.2 million in 2017-18 to address a range of local priorities and needs. This may include more special education staffing to support children in need, "at-risk" students and adult education. These funds could support about 875 full-time equivalent (FTE) teachers and about 1,600 to 1,830 FTE education workers. Actual staffing will vary depending on specific agreements, local discussions and compensation specific to each board, as well as job security provisions, such as staffing reductions related to declining enrolment and other exceptions.

Where a labour agreement provides for staffing, the LPF is to be used by school boards to hire teachers and education workers accordingly. As always, this will be done through the creation of new positions or to mitigate against the reduction of positions, subject to the job security provisions outlined in the applicable central agreement. The availability of the LPF does not negate or nullify a board’s established budget plan or need to adjust staffing levels through attrition.

However, it is not generally intended that the LPF will be used to simply fund the replacement of the same positions reduced through attrition following the date of this memorandum. Boards that intend to use the LPF in this manner must be prepared to demonstrate local circumstances supporting such use.

Subject to demonstrated local circumstances, where a local union has a concern about the use of attrition, such concerns may be raised at the central dispute resolution committee, where the Crown is a participant.

**Community and Other Priorities Funding**

The Community Use of Schools Allocation 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. The ministry is providing a 3% increase to this funding (approximately $0.8 million).
There will also be new funding through the School Boards Administration and Governance Grant to help boards manage the agreements through the Human Resource Transition Supplement ($10.0 million).

**Class Size Investments**

The government has made a commitment to invest in reducing large classes in FDK and Grades 4 to 8. This commitment is a part of the government’s plan to improve public education and advance student achievement and well-being.

The ministry held consultations with teachers’ federations, education workers’ unions and trustees’ associations. The feedback from these consultations was valuable, and has, in part, shaped the proposed amendments to class size.

**Full-Day Kindergarten (FDK)**

Currently FDK is funded based on a board-wide average of 26 students per class. For the school year 2017-18, the government intends to implement a class size cap that will prevent large FDK classes. This GSN investment will lower the funded average class size to 25.75 in 2017-18 (projected to be $16.7 million) to provide additional funding to help boards manage the costs associated with meeting the caps.

The class size regulation will continue to require an average FDK class size of no greater than 26, but will now also require at least 90 percent of FDK classes to have 30 or fewer students in 2017-18. Up to 10 percent of FDK classes can reach up to 32 students if they meet one of the following exceptions:

(a) If purpose-built accommodation is not available (this exception will sunset after five years);
(b) If a program will be negatively affected (e.g., French Immersion); or
(c) Where compliance will increase FDK/Grade 1 combined classes.

FDK classes combined with other grades (e.g., FDK/Grade 1) will continue to be subject to other class size requirements (e.g., primary class size).

Additionally, boards must hire an ECE for all FDK classes in the same school and same track in the case where one of those classes has less than 16 students while at least one other class has more than 30.
**Grades 4-8 Class Size**

In 2017-18, the funded average class size will be reduced to 24.17 (projected to be $39.6 million).

Over five years, the funded average class size for Grades 4-8 will be reduced to 22.85 for all school boards.

Any board with a regulated Grade 4-8 class size average maximum exceeding 24.5 will be required to reduce its Grade 4-8 maximum class size average to 24.5 within five years. The class size regulation will be amended each year to reduce the maximum class size to the extent that can be supported by the additional funding, or until the board reaches a maximum average class size of 24.5. Boards whose regulated class size average maximum is at or below 24.5 will not be required to lower their maximum average class sizes.

The ministry will also engage the sector to assess the ongoing space requirements in schools. An additional memo will be released outlining the outcomes of those conversations with our education partners.

**Capital**

Capital funding plans related to school renewal have been released. Details of the other capital funding programs are provided in a separate memorandum.

**School Condition Improvement (SCI) / School Renewal Allocation (SRA)**

The SCI program addresses renewal needs focusing on ensuring facilities are in good condition, energy efficient, accessible and safe. SRA funding improves the more visible elements of schools including flooring, walls, ceilings, playing fields and more.

In June 2016, the ministry announced a historic investment in school renewal funding to keep schools across Ontario in a state of good repair. The ministry will continue to invest at this level for a total of $1.0 billion in SCI funding in 2017-18. There will also continue to be an additional $40 million for the SRA. This will bring the SRA to a total projected investment of about $357 million. This maintains the government’s commitment to invest $1.4 billion in school renewal.

The ministry is committed to continuing this level of investment in 2018-19.

**Greenhouse Gas (GHG) Reduction – Immediate Funding Available**

The ministry is pleased to announce, as part of the $1.0 billion investment in SCI funding for the 2017-18 school year, a $200.0 million initiative that will support the reduction of GHG emissions from facilities in the education sector.

As this priority is urgent, this $200.0 million is being made available to boards immediately to take advantage of the summer months and will be effective until March 2018.

Eligible expenditures under this program will support the replacement, renewal and installation of new energy efficient building components in older elementary schools, secondary schools and administrative buildings. Energy efficient building components include: energy efficient lighting systems, HVAC systems/controls and other pre-defined enhancements to the building envelope.

**Indigenous Education**

The ministry has engaged with a broad range of stakeholders in discussions focused on funding allocations that support equitable outcomes for all students. This included engagement with First Nation, Métis, and Inuit education partners.

To reflect the ongoing conversations with the ministry’s indigenous partners, the ministry has changed the name of the First Nation, Métis, and Inuit Education Supplement and its allocations as per the table below:

<table>
<thead>
<tr>
<th>Former Title</th>
<th>New Title (2017-18)</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Nation, Métis and Inuit Education Supplement</td>
<td>Indigenous Education Grant</td>
</tr>
<tr>
<td>Native Languages Allocation</td>
<td>Indigenous Languages Allocation</td>
</tr>
<tr>
<td>First Nation, Métis and Inuit Studies Allocation</td>
<td>Indigenous Studies Allocation</td>
</tr>
</tbody>
</table>

**Enveloping the Per-Pupil Amount (PPA) of the Indigenous Education Grant (formerly First Nation, Métis, and Inuit Education Supplement)**

In 2017-18, the ministry is enveloping the PPA allocation of the Indigenous Education Grant to ensure this funding is used to support programs and initiatives aimed at improving Indigenous student achievement and well-being and closing the achievement gap between Indigenous students and all students. This amount is projected to be $25.3 million in 2017-18.

Boards will continue to be required to spend at least $84,083.77 in 2017-18 on a dedicated Indigenous Education Lead (Lead). Any remaining funds in the PPA must be used to support
the implementation of the Ontario First Nation Métis and Inuit Education Policy Framework (Framework) through the Board Action Plan on Indigenous Education.

**Update to the Lead Position**

In 2017-18, all boards must allocate at least 1.0 FTE for the dedicated Lead position. The Lead must be hired full-time and must be dedicated only to this role of the Lead. Exceptions may be determined by the ministry in collaboration with school boards for geographic reasons (northern and rural boards). The Lead will work closely with senior board administration to implement the Framework. Each school board will also be required to identify a Supervisory Officer who is accountable for the implementation of the Framework, and has oversight for the work of the Lead if the Lead is not a Supervisory Officer.

**School Foundation Grant (SFG)**

Starting in 2017-18, the government is making additional investments in supports for school administration through the SFG.

These changes are projected to result in a net investment in the GSN of approximately $4.6 million in 2017–18, while the total SFG is projected to be $1.47 billion.

**Multi-Building Adjustment**

In 2017-18, the ministry is introducing funding for an additional principal for elementary or secondary schools (excludes combined schools) that consist of multiple buildings on the same campus with large enrolment. This investment recognizes differentiated enrolment thresholds for English-language boards and French-language boards recognizing the unique needs of boards operating in a minority language context.

<table>
<thead>
<tr>
<th></th>
<th>English-language</th>
<th>French-language</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Elementary</strong></td>
<td>Each at least 150 ADE &amp; average at least 300 ADE</td>
<td>Each at least 100 ADE &amp; average at least 150 ADE</td>
</tr>
<tr>
<td><strong>Secondary</strong></td>
<td>Each at least 200 ADE &amp; average at least 700 ADE</td>
<td>Each at least 150 ADE &amp; average at least 350 ADE</td>
</tr>
</tbody>
</table>
French-Language Board Adjustment

Also starting in 2017-18, French-language boards’ ‘regular’ schools will generate funding as if they were ‘distant’ schools. This investment recognizes that boards operating in a minority language context may face greater difficulty in meeting school size thresholds.

School Foundation Grant Funding Changes

In 2017-18, the School Foundation Grant will provide funding based on a campus definition of a school for the purposes of funding school administration. A campus is defined as property or properties owned, leased or rented by a school board that are linked by a contiguous property line. This change will also affect other grants in the GSN that are based on the definition of a school for the purposes of the School Foundation Grant.

The impacts on GSN funding will be phased-in over four years.

These School Foundation Grant funding changes were based on recommendations of the Technical Advisory Committee (TAC), which advises the ministry on complex technical issues related to the GSN.

Keeping Up with Costs

The GSN has been updated to assist school boards in managing increases to electricity, transportation, and other non-staff school operations costs. In 2017-18, the projected cost is $31.4 million.

In 2017–18, the Student Transportation Grant will be increased by 2 per cent to help boards manage increased costs. As in previous years, this update will be netted against a school board’s transportation surplus. In addition, funding adjustments due to fuel price changes will continue to be triggered by the fuel escalation and de-escalation mechanism throughout the school year.

The ministry will also provide a 2 per cent cost benchmark update to the non-staff portion of the School Operations Allocation benchmark to assist boards in managing the increases in commodity prices (natural gas, facility insurance, electricity, and other costs).

Ongoing Implementation and Other Changes

In 2017–18, the ministry will continue to implement important GSN reforms that began in prior years. Details on these reforms as well as other in-year changes can be found below.
Existing and Prior Labour Agreements

In 2017-18, funding is being provided through the additional compensation for principals and vice-principals table to support the salary increase specified in the 2014-18 agreement for 2017-18 and the increase that is effective the last day of the 2016-17 school year. The funding to support the 2016-17 salary increase that was provided through the additional compensation for principals and vice-principals table in 2016-17 has been replaced by an increase to the benchmark salaries for principals and vice-principals of 1.25% in 2017-18.

Additional funding is also being provided to support a one-time payment in 2017-18 for professional development for Principals and Vice-Principals in accordance with the 2014-18 agreement.

The increase in funding to support salary increases and the funding to support the one-time payment include funding increases through the benefits benchmarks when the salary benchmarks are increased. The portion of this increased benefits funding that is notionally attributable to employee health, life and dental benefits that are provided through the benefit trusts has been netted out of the government contribution amount to support the benefit trusts. This reflects the fact that additional funding to support these trusts is provided separately (see next section for further details).

In 2017-18, a 0.25% increase is being provided to salary benchmarks for staff* to reflect the impact on the salary benchmark in 2017-18 of the 0.5% salary increase provided in February, 2017 as part of the 2014-17 agreements.

In 2017–18, the ministry will continue to implement a reduction in the benefits funding benchmarks as part of the phase-out of retirement gratuities, which began in 2012–13. As in previous years, the phase-out will be implemented through a reduction to all benefits benchmarks in the GSN. This 0.167 percent reduction will be applied to the benefits benchmarks in the Foundation Grants with equivalent adjustments to the benchmarks in the Special Purpose Grants to reflect the reduction in benefits funding.

For school boards that provided one-time payouts of retirement gratuities in 2015–16, funding will continue to be recovered from boards in 2017–18. This recovery, which began in 2016-17, will be over the number of years equivalent to the estimated average remaining service life of school board employees eligible for retirement gratuities as at August 31, 2012. The funding recovered from boards will be to the extent that boards received funding from the ministry and to the extent that boards reported a one-time gain in the early payout of retirement gratuities in 2015–16.

* Excludes Principals, Vice-Principals and Directors of Education.
Benefits Investments – In-Year 2016-17 Changes

The GSN table amounts specifying the government contribution and stabilization amounts to support the ongoing funding of Employee Life and Health Trusts (ELHTs) filed in December 2016 were based on preliminary benefit costs and FTE data available as of September 15, 2016. These amounts will be updated in-year to reflect more recent 2014-15 benefits costing and FTE data. The Ministry will update the table in-year to reflect further updates and will be finalized when school boards submit their 2016-17 Financial Statements.

The government contribution and stabilization amounts will be updated to reflect the changes made to the FTE data, the changes made to the per FTE funding amount for those groups that secured a fixed funding amount, as well as any changes made to the school boards’ trust implementation date; since these amounts are prorated to align with the timing of the implementation of each bargaining/employee group. These changes will be communicated to school boards through individualized letters.

The impact of these changes on 2017-18 will be reflected in the updated 2017-18 GSN table amounts.

School Board Administration and Governance Grant (SBAGG)

2017-18 is the final year of a four-year phase in of the funding model for the SBAGG. There will also be a corresponding change to the Declining Enrolment Adjustment. In addition a change is made to the accountability provisions for French boards that adds the French-language equivalence component of the Remote and Rural Allocation to the limit on net administration and governance expenses, recognizing that school boards operating in a minority language context could face higher costs in obtaining goods and services.

School Board Efficiencies and Modernization (SBEM)

2017-18 is also the final year of a three-year phase in of measures introduced in 2015-16 to encourage the management of underutilized school space through the SBEM strategy.

Differentiated Special Education Needs Amount (DSENA) Allocation

Changes to reflect the final year of a four-year phase in of a new funding model for the Differentiated Special Education Needs Amount Allocation, and other adjustments.

2011 Census and National Household Survey (NHS)

2017-18 marks the second year of the three-year phase-in of 2011 Census and NHS data to the Indigenous Education Grant and Language Grant.
Literacy and Math Outside the School Day Allocation

The ministry recognizes that, for some students, the transition from grade 6 to 7 can be challenging. In 2017-18, the ministry is revising its policy so that a student who has completed grade 6 can access a summer (i.e., July 2018 or August 2018 before grade 7) class or course in literacy and/or math for grade 7 students. Effective summer 2018, the ministry will be offering funding so that a student who has completed grade 6 can access a summer class or course (i.e., July or August 2018, before grade 7) in literacy and/or math for grade 7 students. This funding will be available for district school boards to support students for whom a remedial program in literacy and/or math has been recommended by the principal of the day school. Grade 6 students transitioning to Grade 7 in the summer are not funded for mathematics and literacy outside the school day during the 2016-17 school year. A pilot program planned for summer 2017 will be announced in a later memorandum.

Updated Urban and Priority High Schools (UPHS) Allocation

The ministry is updating the UPHS allocation. Funding will be allocated on a board level based on a funding model that uses socio-economic, academic achievement and suspension data. Boards will be required to spend these funds on programs and initiatives that support at-risk students in ministry-approved secondary schools. A detailed list of these schools has been shared with boards.

Rural Education

This spring, the government held an engagement on new approaches to supporting education in rural and remote communities. This engagement included regional in-person engagements throughout rural Ontario as well as an online survey. Discussion topics balanced programming considerations, the need to leverage assets for the benefit of the community where possible, and feedback on funding approaches.

Following up on these consultations, the ministry is investing an additional $20 million starting in September 2017, through the Rural and Northern Education Fund (RNEF) as an enhancement to the GSN. This funding will be dedicated for school boards to further improve education for students from rural communities.

Transportation

In response to the Auditor General’s recommendation that the Ministry of Education revisit the current student transportation funding formula, the ministry will proceed with a 12 to 18 month multi-stakeholder engagement to solicit input and feedback to renew the vision of student transportation in Ontario.
The engagement will focus on transportation funding principles, the roles of government and school boards, and interactions with other services outside of education.

Feedback gathered from the consultation will be used to inform the following outcomes:

- The delivery of student transportation funding to school boards; and
- Future policy development.

**School Authorities**

As in previous years, funding for school authorities will be adjusted in 2017–18, as appropriate, to reflect changes in funding to district school boards.
**Reporting**

**Dates for Submission of Financial Reports**

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

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30, 2017</td>
<td>Board Estimates for 2017–18</td>
</tr>
<tr>
<td>November 15, 2017</td>
<td>Board Financial Statements for 2016–17</td>
</tr>
<tr>
<td>December 15, 2017</td>
<td>Board Revised Estimates for 2017–18</td>
</tr>
<tr>
<td>May 15, 2018</td>
<td>Board Financial Report for September 1, 2017, to March 31, 2018</td>
</tr>
</tbody>
</table>
Further Information

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

<table>
<thead>
<tr>
<th>Subject</th>
<th>Contact</th>
<th>Telephone and email</th>
</tr>
</thead>
<tbody>
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</tr>
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</tr>
<tr>
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</tr>
<tr>
<td>Requirements</td>
<td></td>
<td></td>
</tr>
<tr>
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</tr>
</tbody>
</table>
Education Funding Grants

The current funding system for education is intended to:

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

Education funding through the GSN in 2017-18 consists of a Pupil Foundation Grant, a School Foundation Grant, and thirteen special purpose grants.
<table>
<thead>
<tr>
<th>Grant Grouping</th>
<th>Component</th>
<th>Projected funding in 2017-18 ($ Million)</th>
</tr>
</thead>
</table>
| PUPIL FOUNDATION GRANT | Classroom teachers  
Early childhood educators  
Education assistants  
Textbooks and learning materials  
Classroom supplies  
Classroom computers  
Library and guidance services  
Specialist teachers  
Student Success teachers  
Professional and para-professional supports  
Classroom consultants | $10,806.4 |
| SCHOOL FOUNDATION GRANT | Principals  
Vice-principals  
School office support staff  
School office supplies | $1,468.3 |
| SPECIAL PURPOSE GRANTS | 1. Special Education Grant  
2. Language Grant  
3. Indigenous Education Grant  
4. Geographic Circumstances Grant  
5. Learning Opportunities Grant  
6. Safe and Accepting Schools Supplement  
7. Continuing Education and Other Programs Grant  
8. Cost Adjustment and Teacher Qualifications and Experience Grant  
9. Student Transportation Grant  
10. Declining Enrolment Adjustment  
11. School Board Administration and Governance Grant  
12. School Facility Operations and Renewal Grant  
13. Debt Service Support | $2,855.7  
$765.0  
$66.3  
$205.1  
$763.5  
$48.1  
$142.4  
$2,302.6  
$919.6  
$17.3  
$612.6  
$2,413.7  
$457.7 |
| TOTAL               | (Total includes $34.3 million for school authorities) | $23,878.5 |
2017-18 Grant Allocations (Projections)

Total: $23.88B*

* School authorities funding ($34.3 million) is included in the total, but not in the pie chart.
Pupil Foundation Grant

The Pupil Foundation Grant is a per-pupil allocation that supports the elements of a classroom education that are required by, and generally common to, all students.

The Pupil Foundation Grant has four allocations:

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

For 2017-18, funding through the Pupil Foundation Grant is projected to be $10.81 billion.

New in 2017-18

The funded average class size through the Kindergarten (JK/SK) Pupil Foundation Allocation has been reduced from 26 to 25.75 in 2017-18.

The funded average class size through the Junior and Intermediate (Grade 4 to 8) Pupil Foundation Allocation has been reduced from 24.5 to 24.17 in 2017-18.

Pupil Foundation Grant Components

Classroom Teachers

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

- Elementary Specialist teachers for Kindergarten (JK/SK), Primary (Grade 1 to 3), and Junior and Intermediate (Grade 4 to 8) students, and
- Student Success and secondary programming teachers for Secondary (Grade 9 to 12) students.
Early Childhood Educators (ECEs)
Salaries and benefits for ECEs to support the funded average class size for FDK allocated through the Kindergarten (JK/SK) Pupil Foundation Allocation.

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

Library and Guidance Services
Salaries and benefits for teacher librarians and guidance teachers.

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

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

Supply Teachers
Salaries and benefits for supply and occasional teachers.

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

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

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

Elementary Supervision
Funding for student supervision in elementary schools.

Department Heads
Funding for department head allowances in secondary schools.
Textbooks and Learning Materials

Textbooks and learning materials required to meet the learning expectations of the curriculum may include workbooks, resource materials, science supplies, lab material kits, library materials, instructional software, CD ROMs, DVDs, technology supporting distance education, as well as internet expenses. Learning materials include materials that are used by a student and cannot be used again by another student in the next semester, for example, a chemical used in a chemistry experiment.

Classroom Supplies

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

Classroom Computers

Classroom computers (hardware only) and the associated network costs.
<table>
<thead>
<tr>
<th>KINDERGARTEN (JK/SK) Pupil Foundation Allocation</th>
<th># staff per 1,000 ADE</th>
<th>benchmark salary + benefits (% of salary)</th>
<th>$ allocation per ADE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funded Average Class Size 25.75:2</td>
<td>Classroom Teacher*</td>
<td>38.83</td>
<td>$75,084 + 10.61%</td>
</tr>
<tr>
<td></td>
<td>Specialist Teacher/ Preparation Time*</td>
<td>7.61</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Early Childhood Educator†</td>
<td>44.27</td>
<td>$30,912 + 26.20%</td>
</tr>
<tr>
<td>Library and Guidance Services</td>
<td>Teacher Librarian*</td>
<td>1.31</td>
<td>$75,084 + 10.61%</td>
</tr>
<tr>
<td></td>
<td>Guidance Teacher†</td>
<td>0.20</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Classroom Consultants</td>
<td>0.41</td>
<td>$103,358 + 10.37%</td>
</tr>
<tr>
<td></td>
<td>Supply Teacher</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Education Assistants</td>
<td>0.20</td>
<td>$43,839 + 26.20%</td>
</tr>
<tr>
<td></td>
<td>Professional/Para-Professional Supports</td>
<td>1.73</td>
<td>$59,444 + 21.19%</td>
</tr>
<tr>
<td></td>
<td>Elementary Supervision</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Textbooks and Learning Materials</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Classroom Supplies</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Classroom Computers</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL Junior Kindergarten &amp; Kindergarten Per-Pupil Amount</strong></td>
<td></td>
<td></td>
<td><strong>$6,248.46</strong></td>
</tr>
</tbody>
</table>

**NOTE:** Pension plan contributions for teachers and other eligible members of the Ontario Teachers’ Pension Plan (OTPP), are matched by the Government and are not included in the benefit benchmarks.

\[
\text{Kindergarten Pupil Foundation Allocation} = \frac{JK / SK \text{ ADE}}{6,248.46}
\]

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

† Additional funding is recognized through the Early Childhood Educator Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.
<table>
<thead>
<tr>
<th>PRIMARY (Grade 1 to 3) Pupil Foundation Allocation</th>
<th># staff per 1,000 ADE</th>
<th>benchmark salary + benefits (% of salary)</th>
<th>$ allocation per ADE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classroom Teacher</td>
<td>Classroom Teacher*</td>
<td>50.51</td>
<td>$75,084 + 10.61%</td>
</tr>
<tr>
<td>Class size 19.8:1</td>
<td>Specialist Teacher/ Preparation Time*</td>
<td>9.67</td>
<td>$75,084 + 10.61%</td>
</tr>
<tr>
<td>Library and Guidance Services</td>
<td>Teacher Librarian*</td>
<td>1.31</td>
<td>$75,084 + 10.61%</td>
</tr>
<tr>
<td></td>
<td>Guidance Teacher*</td>
<td>0.20</td>
<td>$75,084 + 10.61%</td>
</tr>
<tr>
<td>Classroom Consultants</td>
<td>0.41</td>
<td>$103,358 + 10.37%</td>
<td>$46.77</td>
</tr>
<tr>
<td>Supply Teacher</td>
<td></td>
<td></td>
<td>$143.57</td>
</tr>
<tr>
<td>Education Assistants</td>
<td>0.20</td>
<td>$43,839 + 26.20%</td>
<td>$11.06</td>
</tr>
<tr>
<td>Professional/Para-Professional Supports</td>
<td>1.73</td>
<td>$59,444 + 21.19%</td>
<td>$124.63</td>
</tr>
<tr>
<td>Elementary Supervision</td>
<td></td>
<td></td>
<td>$26.88</td>
</tr>
<tr>
<td>Textbooks and Learning Materials</td>
<td></td>
<td></td>
<td>$69.00</td>
</tr>
<tr>
<td>Classroom Supplies</td>
<td></td>
<td></td>
<td>$82.82</td>
</tr>
<tr>
<td>Classroom Computers</td>
<td></td>
<td></td>
<td>$34.52</td>
</tr>
<tr>
<td>TOTAL Primary Per-Pupil Amount</td>
<td></td>
<td></td>
<td>$5,662.47</td>
</tr>
</tbody>
</table>

NOTE: Pension plan contributions for teachers and other eligible members of the Ontario Teachers’ Pension Plan (OTPP), are matched by the Government and are not included in the benefit benchmarks.

\[
\text{Primary Pupil Foundation Allocation} = \text{Grade 1-3 ADE} \times \$5,662.47
\]

* Additional funding is recognized through the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.
<table>
<thead>
<tr>
<th>JUNIOR and INTERMEDIATE (Grades 4 to 8) Pupil Foundation Allocation</th>
<th># staff per 1,000 ADE</th>
<th>benchmark salary + benefits (% of salary)</th>
<th>$ allocation per ADE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classroom Teacher</td>
<td>Classroom Teacher*</td>
<td>41.37</td>
<td>$75,084 + 10.61%</td>
</tr>
<tr>
<td></td>
<td>Specialist Teacher/ Preparation Time*</td>
<td>8.06</td>
<td></td>
</tr>
<tr>
<td>Library Guidance Services</td>
<td>Teacher Librarian*</td>
<td>1.31</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Guidance Teacher*</td>
<td>0.20</td>
<td></td>
</tr>
<tr>
<td>Classroom Consultants</td>
<td></td>
<td>0.41</td>
<td>$103,358 + 10.37%</td>
</tr>
<tr>
<td>Supply Teacher</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Education Assistants</td>
<td></td>
<td>0.20</td>
<td>$43,839 + 26.20%</td>
</tr>
<tr>
<td>Professional/Para-Professional Supports</td>
<td></td>
<td>1.73</td>
<td>$59,444 + 21.19%</td>
</tr>
<tr>
<td>Elementary Supervision</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Textbooks and Learning Materials</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classroom Supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classroom Computers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL Junior and Intermediate Per-Pupil Amount</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:** Pension plan contributions for teachers and other eligible members of the Ontario Teachers' Pension Plan (OTPP), are matched by the Government and are not included in the benefit benchmarks.

*Additional funding is recognized through the Teacher Qualifications and Experience Allocation of the Cost Adjustment and Teacher Qualifications and Experience Grant.*
<table>
<thead>
<tr>
<th>Secondary (Grades 9 to 12) Pupil Foundation Allocation</th>
<th># staff per 1,000 ADE</th>
<th>benchmark salary + benefits (% of salary)</th>
<th>$ allocation per ADE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classroom Teacher</td>
<td>Classroom Teacher* 42.61</td>
<td>$75,084 + 10.61%</td>
<td>$3,538.78</td>
</tr>
<tr>
<td>Class size 22:1</td>
<td>Student Success Teacher/Preparation Time* 15.15</td>
<td></td>
<td>$1,258.21</td>
</tr>
<tr>
<td>Credit load per pupil 7.5</td>
<td>Secondary Programming* 1.02</td>
<td></td>
<td>$84.71</td>
</tr>
<tr>
<td>Library and Guidance Services</td>
<td>Teacher Librarian* 1.10</td>
<td></td>
<td>$91.36</td>
</tr>
<tr>
<td></td>
<td>Guidance Teacher* 2.60</td>
<td></td>
<td>$215.93</td>
</tr>
<tr>
<td>Classroom Consultants</td>
<td>0.46</td>
<td>$103,358 + 10.37%</td>
<td>$52.48</td>
</tr>
<tr>
<td>Supply Teacher</td>
<td></td>
<td></td>
<td>$105.02</td>
</tr>
<tr>
<td>Professional/Para-Professional Supports</td>
<td>2.21</td>
<td>$59,444 + 21.19%</td>
<td>$159.21</td>
</tr>
<tr>
<td>Department Head allowances</td>
<td>9.00</td>
<td>$4,806 + 10.61%</td>
<td>$47.84</td>
</tr>
<tr>
<td>Textbooks and Learning Materials</td>
<td></td>
<td></td>
<td>$92.29</td>
</tr>
<tr>
<td>Classroom Supplies</td>
<td></td>
<td></td>
<td>$188.87</td>
</tr>
<tr>
<td>Classroom Computers</td>
<td></td>
<td></td>
<td>$45.03</td>
</tr>
<tr>
<td>TOTAL Secondary Per-Pupil Amount</td>
<td></td>
<td></td>
<td>$5,879.73</td>
</tr>
</tbody>
</table>

NOTE: Pension plan contributions for teachers and other eligible members of the Ontario Teachers’ Pension Plan (OTPP), are matched by the Government and are not included in the benefit benchmarks.

\[
\text{Secondary Pupil Foundation} = \text{Grade 9-12 ADE} \times $5,879.73
\]

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

The School Foundation Grant supports the costs of in-school administration and leadership (salaries and benefits for principals, vice-principals, and office support staff), as well as supplies for school administration purposes. School boards continue to be responsible for decisions regarding the allocation of in-school administration staff to schools.

The total School Foundation Grant is projected to be $1.47 billion in 2017–18.

New in 2017-18

The following changes have been made to the School Foundation Grant for 2017-18:

- additional principal funding for elementary or secondary schools (excludes combined elementary/secondary schools) that consist of multiple buildings on the same campus with large enrolment. This investment recognizes differentiated enrolment thresholds for English-language boards and French-language boards,
- regular schools in French-language boards will generate funding as if they were distant schools. This investment recognizes that boards operating in a minority language context may face greater difficulty in meeting school size thresholds,
- implementation of a campus definition of a school for the purposes of funding in-school administration, and
- updates to the additional compensation for principals and vice-principals.

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

Starting in 2017-18, as recommended by the Technical Advisory Committee* (TAC), the definition of a school for the purposes of funding in-school administration through the School Foundation Grant will be as follows:

- a school facility or collection of school facilities operated by the same board that are located on a single campus. A campus is defined as property or properties owned, leased or rented by a school board that are linked by a contiguous property line.

* The Technical Advisory Committee consists of experts from school boards and advises the ministry on complex technical issues related to the GSN

Note: This replaces the list of schools eligible for School Foundation Grant funding that had been frozen since 2011-12, which reflected the School Foundation Grant definition of a school and data
that was in place prior to the freeze and updated to reflect new openings or closures based on that definition. The former definition was “a school facility or collection of school facilities operated by a board that are located on a single campus or form a single program”.

A school is identified as:

- an elementary school, if it consists of only an elementary school facility or is comprised of only elementary school facilities;
- a secondary school, if it consists of only a secondary school facility or is comprised of only secondary school facilities;
- a combined elementary/secondary school, if a school is comprised of one or more elementary school facilities, and one or more secondary school facilities (for example, Grades 7 and 8 with Grades 9 to 12).

Beginning in 2017-18, the financial impact of this change (which also includes the estimated impact on other grants in the GSN that are based on the School Foundation Grant definition of a school) will be phased-in over four years to give boards time to adjust. This will be done through a transition amount that will be provided through the School Foundation Grant via a table amount in the GSN regulation.

**Tiers**

There are three tiers of funding supports for school administration. The tiers provide differentiated support for in-school administration in schools based on distance criteria as follows:

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

- an elementary school where the next closest elementary school of the board is at least 20 km away, or
- a secondary or combined elementary/secondary school where the next closest secondary or combined elementary/secondary school of the board is at least 45 km away.

Distant School, defined as:

- an elementary school that is not a supported school but where the next closest elementary school of the board is at least 10 km away, or
- a secondary or combined elementary/secondary school that is not a supported school but where the next closest secondary/combined elementary/secondary school of the board is at least 20 km away.

Regular School, defined as a school which is neither distant nor supported.

Supported schools are referred to as “outlying schools” in the *Grants for Student Needs – Legislative Grants for the 2017–2018 School Board Fiscal Year* regulation.
Starting in 2017-18, French-language boards’ regular schools will generate funding as if they were distant schools. This investment recognizes that boards operating in a minority language context may face greater difficulty in meeting school size thresholds.

**School Foundation Grant Benchmarks**

The table below shows the salary and benefits benchmarks for staff funded through the School Foundation Grant as well as the benchmarks for school office supplies:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal</td>
<td>$114,840</td>
<td>10.37%</td>
<td>$125,242</td>
<td>10.37%</td>
</tr>
<tr>
<td>Vice Principal</td>
<td>$108,775</td>
<td>10.37%</td>
<td>$114,756</td>
<td>10.37%</td>
</tr>
<tr>
<td>School Office Support Staff</td>
<td>$43,108</td>
<td>26.10%</td>
<td>$45,411</td>
<td>26.10%</td>
</tr>
<tr>
<td>School Office Supplies</td>
<td>$2,070.50 + $6.06 per ADE</td>
<td>N/A</td>
<td>$3,080.50 + $7.07 per ADE</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**NOTES:** Pension plan contributions for teachers and eligible members (e.g. principals and vice principals) of OTPP are matched by the Government and are not included in the benchmark benefits.

Funding to support the salary increase related to the 2014-2018 extension to the memorandum of settlement is being provided through the “Additional Compensation for Principals and Vice Principals” table.

The number of funded principals for an elementary school is outlined in the following table:

**Number of Funded Principals – ELEMENTARY SCHOOLS**

<table>
<thead>
<tr>
<th>School Enrolment (ADE)</th>
<th>Supported Schools</th>
<th>Distant Schools and French-Language Regular Schools</th>
<th>English-Language Regular Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt;0 to &lt;50</td>
<td>0.5</td>
<td>ADE / 100</td>
<td></td>
</tr>
<tr>
<td>50 to &lt;100</td>
<td></td>
<td>ADE / 100</td>
<td></td>
</tr>
<tr>
<td>100 to &lt;150</td>
<td>1</td>
<td>ADE / 150</td>
<td></td>
</tr>
<tr>
<td>≥150</td>
<td>1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Any multi-building elementary school in English-language boards that has an average of at least 300 ADE over all buildings on the campus and at least 150 ADE in each building on the campus receives funding for one additional full-time equivalent (FTE) principal.
Any multi-building elementary school in French-language boards that has an average of at least 150 ADE over all buildings on the campus and at least 100 ADE in each building on the campus receives funding for one additional full-time equivalent (FTE) principal.

The number of funded elementary vice-principals for an elementary school is outlined in the following table:

**Number of Funded Vice-Principals – ELEMENTARY SCHOOLS**

<table>
<thead>
<tr>
<th>School Enrolment (ADE)</th>
<th>Supported, Distant and Regular Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt;0 to &lt;250</td>
<td>0</td>
</tr>
<tr>
<td>250 to &lt;500</td>
<td>(ADE – 250) x 0.003</td>
</tr>
<tr>
<td>500 to &lt;1000</td>
<td>0.75 + (ADE – 500) x 0.0025</td>
</tr>
<tr>
<td>≥1000</td>
<td>2</td>
</tr>
</tbody>
</table>

The number of funded school office support staff for an elementary school is outlined in the following table:

**Number of Funded School Office Support Staff – ELEMENTARY SCHOOLS**

<table>
<thead>
<tr>
<th>School Enrolment (ADE)</th>
<th>Supported Schools</th>
<th>Distant and Regular Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt;0 to &lt;100</td>
<td>1</td>
<td>ADE / 100</td>
</tr>
<tr>
<td>100 to &lt;250</td>
<td>1 + (ADE – 100) x 0.00125</td>
<td>1 + (ADE – 100) x 0.00125</td>
</tr>
<tr>
<td>250 to &lt;300</td>
<td>1.1875 + (ADE – 250) x 0.002</td>
<td>1.1875 + (ADE – 250) x 0.002</td>
</tr>
<tr>
<td>300 to &lt;500</td>
<td>1.2875 + (ADE – 300) x 0.003125</td>
<td>1.2875 + (ADE – 300) x 0.003125</td>
</tr>
<tr>
<td>≥500</td>
<td>1.9125 + (ADE – 500) x 0.003675</td>
<td>1.9125 + (ADE – 500) x 0.003675</td>
</tr>
</tbody>
</table>

The number of funded principals for a secondary and combined elementary/secondary school is outlined in the following table:
Number of Funded Principals – SECONDARY AND COMBINED ELEMENTARY/SECONDARY

<table>
<thead>
<tr>
<th>School Enrolment (ADE)</th>
<th>Supported Schools</th>
<th>Distant Schools / French-Language Regular Schools</th>
<th>English-Language Regular Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt;0 to &lt;50</td>
<td>0.5</td>
<td>ADE / 100</td>
<td>ADE / 200</td>
</tr>
<tr>
<td>50 to &lt;100</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>100 to &lt;200</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>≥200</td>
<td></td>
<td></td>
<td>1</td>
</tr>
</tbody>
</table>

Any multi-building secondary school in an English-language board that has an average of at least 700 ADE across all buildings on the campus and at least 200 ADE in each building on the campus receives funding for one additional full-time equivalent (FTE) principal.

Any multi-building secondary school in a French-language board that has an average of at least 350 ADE across all buildings on the campus and at least 150 ADE in each building on the campus receives funding for one additional full-time equivalent (FTE) principal.

Any combined elementary/secondary school with at least 350 ADE and at least 100 elementary ADE and at least 100 secondary ADE receives funding for one additional full-time equivalent (FTE) principal.

The number of funded vice-principals in a secondary and combined elementary/secondary school is outlined in the following table:

**Number of Funded Vice-Principals – SECONDARY AND COMBINED ELEMENTARY/SECONDARY**

<table>
<thead>
<tr>
<th>School Enrolment (ADE)</th>
<th>Supported Schools</th>
<th>Distant Schools / French-Language Regular Schools</th>
<th>English-Language Regular Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt;0 to &lt;50</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>50 to &lt;100</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100 to &lt;200</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>200 to &lt;500</td>
<td></td>
<td>ADE / 500</td>
<td></td>
</tr>
<tr>
<td>500 to &lt;1500</td>
<td></td>
<td>ADE / 500</td>
<td>ADE / 500</td>
</tr>
<tr>
<td>≥1500</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
The number of funded school office support staff in a secondary and combined elementary/secondary school is outlined in the following table:

### Number of Funded School Office Support Staff – SECONDARY AND COMBINED ELEMENTARY/SECONDARY

<table>
<thead>
<tr>
<th>School Enrolment (ADE)</th>
<th>Supported Schools</th>
<th>Distant and Regular Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt;0 to &lt;100</td>
<td>1 + (ADE – 100) x 0.003125</td>
<td>ADE / 100</td>
</tr>
<tr>
<td>100 to &lt;500</td>
<td>1 + (ADE – 100) x 0.003125</td>
<td>1 + (ADE – 100) x 0.003125</td>
</tr>
<tr>
<td>500 to &lt;1000</td>
<td>2.25 + (ADE – 500) x 0.0055</td>
<td>2.25 + (ADE – 500) x 0.0055</td>
</tr>
<tr>
<td>≥1000</td>
<td>5 + (ADE – 1000) x 0.004</td>
<td>5 + (ADE – 1000) x 0.004</td>
</tr>
</tbody>
</table>

The total School Foundation Allocation for a school is determined by:

- multiplying the benchmark amounts by the number of funded principals, vice-principals, and school office support staff,
- multiplying the ADE of the school by the school office per-pupil supplies benchmark,
- adding the base school office supplies amount, and
- summing the principal, vice-principal, school office support staff, and school office supplies components.

### Additional Compensation for Principals and Vice-Principals

In 2017-18, funding is being provided through the additional compensation for principals and vice-principals table to support the salary increase specified in the 2014-18 agreement for 2017-18 and the increase that is effective the last day of the 2016-17 school year. The funding to support the 2016-17 salary increase that was provided through the additional compensation for principals and vice-principals table in 2016-17 has been replaced by an increase to the benchmark salaries for principals and vice-principals of 1.25% in 2017-18.

Each board’s allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2017-18 School Board Fiscal Year* regulation.
The Special Purpose Grants generate a significant amount of funding for boards based on the varying circumstances and unique needs of boards, schools, and students across Ontario. The Special Purpose Grants recognize that different levels of support are required by boards to provide quality education in different locations, to respond to particular student and school needs, and support varying demographic profiles. The thirteen special purpose grants in 2017-18 are as follows:

<table>
<thead>
<tr>
<th>No.</th>
<th>Grant Name</th>
<th>Projected Funding in 2017-18 (Million)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Special Education Grant</td>
<td>$2,855.7</td>
</tr>
<tr>
<td>2</td>
<td>Language Grant</td>
<td>$765.0</td>
</tr>
<tr>
<td>3</td>
<td>Indigenous Education Grant</td>
<td>$66.3</td>
</tr>
<tr>
<td>4</td>
<td>Geographic Circumstances Grant</td>
<td>$205.1</td>
</tr>
<tr>
<td>5</td>
<td>Learning Opportunities Grant</td>
<td>$763.5</td>
</tr>
<tr>
<td>6</td>
<td>Safe and Accepting Schools Supplement</td>
<td>$48.1</td>
</tr>
<tr>
<td>7</td>
<td>Continuing Education and Other Programs Grant</td>
<td>$142.4</td>
</tr>
<tr>
<td>8</td>
<td>Cost Adjustment and Teacher Qualifications and Experience Grant</td>
<td>$2,302.6</td>
</tr>
<tr>
<td>9</td>
<td>Student Transportation Grant</td>
<td>$919.6</td>
</tr>
<tr>
<td>10</td>
<td>Declining Enrolment Adjustment</td>
<td>$17.3</td>
</tr>
<tr>
<td>11</td>
<td>School Board Administration and Governance Grant</td>
<td>$612.6</td>
</tr>
<tr>
<td>12</td>
<td>School Facility Operations and Renewal Grant</td>
<td>$2,413.7</td>
</tr>
<tr>
<td>13</td>
<td>Debt Service Support (includes interest expense and non-permanently financed capital debt)</td>
<td>$457.7</td>
</tr>
</tbody>
</table>
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 – $1.478 billion,
- Differentiated Special Education Needs Amount (DSENA) Allocation – $1.065 billion,
- Special Equipment Amount (SEA) Allocation – $102.4 million,
- Special Incidence Portion (SIP) Allocation – $98.2 million,
- Facilities Amount (FA) Allocation – $99.7 million, and
- Behaviour Expertise Amount (BEA) Allocation – $11.9 million.

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

The Special Education Grant is projected to be approximately $2.856 billion in 2017-18.
Special Education Per-Pupil Amount (SEPPA) Allocation

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

The amounts for 2017-18 are:
- $975.77 per JK to Grade 3 student,
- $749.52 per Grade 4 to 8 student, and
- $494.90 per Grade 9 to 12 student.

The SEPPA Allocation is projected to be approximately $1.478 billion in 2017-18.

Differentiated Special Education Needs Amount (DSENA) Allocation

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

In 2017-18, the DSENA Allocation is made up of:
- the Measures of Variability (MOV) Amount – $269.4 million, and
- the Special Education Statistical Prediction Model (SESPM) amount – $763.2 million, and
- the Base Amount for Collaboration and Integration amount – $32.4 million.

The DSENA Allocation is projected to be $1.065 billion for 2017-18.

2017-18 is also the final year of a four-year phase in of a new funding model for the Differentiated Special Education Needs Amount Allocation, and other adjustments. More information regarding the DSENA allocation methodologies are provided in Memorandum 2017:SB11 Special Education Grant Funding in 2017-18.
Special Equipment Amount (SEA) Allocation

The 2017-18 SEA Allocation is made up of two components:

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

The SEA Allocation* is projected to be $102.4 million in 2017-18.

SEA Per-Pupil Amount

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

\[
\text{Base Amount} = \frac{\text{ADE}}{36.101} + 10,000
\]

In 2017-18, each school board will receive a projected SEA Per-Pupil Amount component, which includes a base amount of $10,000 for each school board plus an amount based on the board’s ADE. The SEA Per-Pupil Amount is allocated for the purchase of all computers, software, computing-related devices, and required supporting furniture, as identified for use by students with special education needs in accordance with the SEA funding guidelines.

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

SEA Claims-Based Amount

The SEA Claims-Based Amount provides funding to school boards for the purchases of other non-computer based equipment to be utilized by students with special education needs, including sensory equipment, hearing support equipment, vision support equipment, personal care support equipment, and physical assists support equipment, through a claims-based process with an $800 deductible. Eligibility requirements for SEA are outlined in the *Special Education Funding Guidelines: Special Equipment Amount (SEA), 2017-18, Spring 2017*.†

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* Each board’s Special Equipment Amount Allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year* regulation.

† This document is available on the [Ministry of Education website](http://example.com).
**SEA Allocation and Financial Reporting by Boards**

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

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

Portability requirements for equipment purchased with the SEA funding are outlined in the *Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year* regulation and described in the *Special Education Funding Guidelines: Special Equipment Amount (SEA), 2017-18, Spring 2017*.

**Special Incidence Portion (SIP) Allocation**

The SIP Allocation supports pupils who require more than two full-time staff to address the health and safety needs of both the students who have extraordinarily high needs related to their disabilities and/or exceptionalities and others at their school. Eligibility criteria for SIP are outlined in the *Special Education Funding Guidelines: Special Incidence Portion (SIP), 2017–18, Spring 2017*. SIP claims are submitted to the Ministry of Education regional offices for approval.

The SIP Allocation is projected to be $98.2 million in 2017-18.

**Facilities Amount (FA) Allocation**

The FA Allocation provides funding to school boards to provide education programs for school-aged children and youth in care and/or treatment centres, and in custody and correctional facilities. These facilities include hospitals, children's mental health centres, psychiatric institutions, detention and correctional facilities, community group homes, and social services agencies. The provision of education in these facilities is subject to the Memorandum of Understanding, a formal agreement between a district school board and the facility. Guidelines providing direction to boards on the approval and funding of these programs are updated annually. Further details can be found in the Guidelines for Approval and Provision of Care and/or Treatment, Custody and Correctional (CTCC) Programs 2017-18. New programs were
approved in 2013-14 and again in 2015-16. The Ministry is currently assessing the effectiveness and efficiency of these programs to inform future program delivery of all programs. Further details can be found in the Guidelines For Educational Programs for Students In Government Approved Care and/or Treatment, Custody and Correctional (CTCC) Facilities 2017-18.

The FA Allocation is projected to be $99.7 million in 2017-18.

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

Revenue is reduced when the projected amount approved and paid to a school board is greater than the actual final expenditure incurred.

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

**Behaviour Expertise Amount (BEA) Allocation**

The BEA Allocation provides funding for school boards to hire board-level Applied Behaviour Analysis (ABA) expertise professionals. The use of ABA instructional approaches has proven to be effective for students with Autism Spectrum Disorder (ASD) and other students with special education needs. ABA expertise professionals will support principals, teachers, educators and other school staff by providing and coordinating ABA coaching, training and resources; facilitating collaboration among community service providers, parents and schools; and supporting the Connections for Students model transitioning students with ASD from Intensive Behaviour Intervention services provided through the Ministry of Children and Youth Services into ABA instructional methods in school.

ABA expertise professionals will also increase school board capacity in use of ABA methods and enhance their compliance with PPM 140, Incorporating Methods of Applied Behaviour Analysis into Programs for Students with Autism Spectrum Disorders (ASD).

The BEA Allocation is projected to be $11.9 million in 2017-18.

The Ministry will allocate funding based on the following formula:

\[
\text{FA Allocation} = 86,397 + (2.9 \times \text{ADE})
\]
Language Grant

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

The Language Grant has five allocations:

- English as a Second Language/English Literacy Development (ESL/ELD) Allocation – $293.6 million,
- French as a Second Language (FSL) Allocation – $267.4 million,
- French as a First Language (FFL) Allocation – $81.6 million,
- Programme d’appui aux nouveaux arrivants (PANA) Allocation – $5.8 million, and
- Actualisation linguistique en français (ALF) Allocation – $116.6 million.

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

The total Language Grant is projected to be $765.0 million in 2017-18.

2011 Census Updates

2017-18 will be the second of a three year phase-in of updates to the Pupils in Canada component of the ESL/ELD Allocation and the ALF per-pupil component based on the 2011 Census. These updates will help ensure that these components better reflect and support the on-the-ground needs of boards through the use of more current student information.

Second-Language and Second-Dialect Instruction

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

Three allocations of the Language Grant provide school boards with resources to meet the needs of these students. English-language school boards receive the ESL/ELD Allocation. French-language boards receive the PANA Allocation and the ALF Allocation.
English as a Second Language/English Literacy Development (ESL/ELD) Allocation

ESL/ELD funding, available only to English-language boards, is based on the sum of the Recent Immigrant and Pupils in Canada components.

For 2017-18, the ESL/ELD Allocation is projected to be $293.6 million.

Recent Immigrant Component

The Recent Immigrant component provides a total of $10,353.20 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 2013, and
- a weighting factor for each of the four years.

**Weighting Factors**

<table>
<thead>
<tr>
<th>Year</th>
<th>Start Date</th>
<th>End Date</th>
<th>Weighting Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>September 1, 2016</td>
<td>October 31, 2017</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>September 1, 2015</td>
<td>August 31, 2016</td>
<td>0.85</td>
</tr>
<tr>
<td>3</td>
<td>September 1, 2014</td>
<td>August 31, 2015</td>
<td>0.5</td>
</tr>
<tr>
<td>4</td>
<td>September 1, 2013</td>
<td>August 31, 2014</td>
<td>0.25</td>
</tr>
</tbody>
</table>

**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 $3,982.00.
Pupils in Canada Component

The Pupils in Canada (PIC) component is based on the number of children whose language spoken most often at home is neither English nor French from Census data. In 2016–17, the Ministry began updating this component with 2011 Census data. This data is used as a proxy measure for the relative ESL/ELD need among boards for pupils not covered by the Recent Immigrant component.

In 2017-18, year two of the three year phase-in, the PIC component is composed of 2/3 of the calculation using the 2011 Census data and 1/3 of the calculation using the 2006 Census data.

Each board’s allocation is set out in the Grants for Student Needs – Legislative Grants for the 2017-18 School Board Fiscal Year regulation.

French as a Second Language (FSL) Allocation

FSL funding, available only to English-language boards, supports the additional costs of providing core French, extended French, and French immersion programs. The FSL allocation in 2017-18 is projected to be $267.4 million.

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.

<table>
<thead>
<tr>
<th>Average daily length of program</th>
<th>Allocation per pupil enrolled in the program</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 – 59 minutes</td>
<td>Core, Grades 4 to 8</td>
</tr>
<tr>
<td>60 – 149 minutes</td>
<td>Extended, Grades 4 to 8</td>
</tr>
<tr>
<td>150 minutes or more</td>
<td>Immersion, JK/SK, Grades 1 to 8</td>
</tr>
</tbody>
</table>
FSL – Secondary

The funding is determined according to credits as follows:

<table>
<thead>
<tr>
<th>Grades</th>
<th>Allocation per-pupil credit – French as a subject</th>
<th>Allocation per-pupil credit – subjects other than French taught in French</th>
</tr>
</thead>
<tbody>
<tr>
<td>9 and 10</td>
<td>$76.44</td>
<td>$125.74</td>
</tr>
<tr>
<td>11 and 12</td>
<td>$101.09</td>
<td>$196.04</td>
</tr>
</tbody>
</table>

French as a First Language (FFL) Allocation

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

Funding benchmark on a headcount basis is $744.50 per elementary school pupil of the board as of October 31, 2017. Benchmark per secondary day-school ADE pupil is $851.93.

Start-up funding for new elementary schools in French is provided at the rate of $18,485.71 for each new elementary school established by a board in 2017-18.

The FFL Allocation in 2017-18 is projected to be $81.6 million.

Programme d’appui aux nouveaux arrivants (PANA) Allocation

PANA funding, available only to French-language boards, is projected to be $5.8 million in 2017-18. The allocation is the sum of the weighted numbers of eligible pupils for each year multiplied by $3,982.00.

PANA provides a total of $10,353.20 per eligible pupil over four years. It is based on the number of recent immigrant pupils who do not have rights under Section 23* of the Canadian Charter of Rights and Freedoms, but have been admitted to the schools through the board’s admission committee.

* Section 23 refers to linguistic and education rights.
Recent immigrant pupils are deemed eligible to generate PANA funding if:

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

The variables used in calculating this funding are:

- the number of eligible pupils who entered Canada in each year since September 2013, and
- a weighting factor for each of the four years.

### Weighting Factors

<table>
<thead>
<tr>
<th>Year</th>
<th>Start Date</th>
<th>End Date</th>
<th>Weighting Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>September 1, 2016</td>
<td>October 31, 2017</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>September 1, 2015</td>
<td>August 31, 2016</td>
<td>0.85</td>
</tr>
<tr>
<td>3</td>
<td>September 1, 2014</td>
<td>August 31, 2015</td>
<td>0.5</td>
</tr>
<tr>
<td>4</td>
<td>September 1, 2013</td>
<td>August 31, 2014</td>
<td>0.25</td>
</tr>
</tbody>
</table>

### Number of Eligible Pupils

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

### Actualisation linguistique en français (ALF) Allocation

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

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

Total ALF funding in 2017-18 is projected to be $116.6 million.
Per-Pupil Component

The per-pupil component is calculated by applying a broader community factor (formerly named the Assimilation Factor) to a board’s enrolment. This factor is intended to be a proxy measure of a board’s cultural environment.

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

In 2016–17, the Ministry began updating this component with 2011 Census data.

Calculation of the Broader Community Factor (BCF)

The BCF is the greater of 75 percent or one minus the percentage of school-age youth with at least one parent having French as their "First Official Language Spoken" derived from census data.

In 2017-18, year two of the three year phase-in, the per-pupil component is composed of 2/3 of the calculation using the BCF based on the 2011 Census data and 1/3 of the calculation using the BCF based on the 2006 Census data.

The BCF of each board is listed in the Grants for Student Needs – Legislative Grants for the 2017-18 School Board Fiscal Year regulation.

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

**Elementary Per-Pupil Allocation**

\[
\left( \text{Elementary ADE} \times \frac{\text{Broader Community Factor}}{} \right) \times \$907.71
\]

**Secondary Per-Pupil Allocation**

\[
\left( \text{Secondary ADE} \times \frac{\text{Broader Community Factor}}{} \right) \times \$397.12
\]

School Component

The school component is calculated using the definition of school used for the School Foundation Grant. In 2017-18, this component may be affected by changes to the definition of a school used for the School Foundation Grant.

**Elementary School Amount**

\[
\text{Total number of elementary schools} \times \$47,645.21
\]
**Secondary* School Amount**

**Secondary School* Size Amount**

<table>
<thead>
<tr>
<th>Number of Students</th>
<th>2017-18 Total Per Secondary School*</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADE &gt;0 and ADE &lt; 100</td>
<td>$83,050.41</td>
</tr>
<tr>
<td>ADE ≥100 and ADE &lt; 200</td>
<td>$124,575.62</td>
</tr>
<tr>
<td>ADE ≥200 and ADE &lt; 300</td>
<td>$166,100.82</td>
</tr>
<tr>
<td>ADE ≥300 and ADE &lt; 400</td>
<td>$207,626.03</td>
</tr>
<tr>
<td>ADE ≥400</td>
<td>$249,151.23</td>
</tr>
</tbody>
</table>

**Board Component Amount**

Each board’s amount for 2017-18 is $301,672.76.

* Includes combined schools.
Indigenous Education Grant

The Indigenous Education Grant (formerly the First Nation, Métis, and Inuit Education Supplement) supports programs designed for Indigenous learning as outlined in the *Ontario First Nation, Métis, and Inuit Education Policy Framework* (Framework) released in January 2007.

The Indigenous Education Grant has four allocations:

- Indigenous Languages Allocation – $9.7 million,
- Indigenous Studies Allocation – $25.4 million,
- Per-Pupil Amount (PPA) Allocation – $25.3 million, and
- Board Action Plans (BAP) Allocation - $5.9 million.

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

The total Indigenous Education Grant is projected to be $66.3 million in 2017-18.

New in 2017-18

Update to the Indigenous Education Lead Position

In 2017-18, all boards must allocate at least 1.0 FTE for the dedicated Lead position. The Lead must be hired full-time and must be dedicated only to the role of the Lead. Exceptions may be determined by the ministry in collaboration with school boards for geographic reasons (northern and rural boards). The Lead will work closely with senior board administration to implement the Framework. Each school board will also be required to identify a Supervisory Officer who is accountable for the implementation of the Framework, and has oversight for the work of the Lead if the Lead is not a Supervisory Officer.

Enveloping the Per-Pupil Amount (PPA) of the Indigenous Education Grant

In 2017-18, the ministry is enveloping the Per-Pupil Amount (PPA) of the Indigenous Education Grant to ensure this funding is used to support programs and initiatives aimed at improving Indigenous student achievement and well-being and closing the achievement gap between Indigenous students and all students.. This amount is projected to be $25.3 million in 2017-18.
Boards will continue to be required to spend at least $84,083.77 in 2017-18 on a dedicated Indigenous Education Lead (Lead). Any remaining funds in the PPA must be used to support the implementation of the Framework through the Board Action Plan on Indigenous Education.

2017-18 marks year two of the three-year phase-in of the 2011 National Household Survey (NHS) data in the PPA. This update helps ensure that this allocation better reflects and supports the on-the-ground needs of boards through the use of more current information. This update includes an investment of approximately $1.5 million in 2017-18.

Indigenous Languages Allocation

The $9.7 million Indigenous Languages Allocation supports elementary and secondary Indigenous Language programs from Junior Kindergarten to Grade 12. Funding is based on the number of pupils enrolled and the average daily length of the program as set out below.

### Indigenous Language – Elementary

<table>
<thead>
<tr>
<th>Average length of program</th>
<th>Staff per 12 elementary students</th>
<th>Allocation per pupil enrolled in the program</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 – 39 minutes</td>
<td>0.20</td>
<td>$1,384.17</td>
</tr>
<tr>
<td>40 minutes or more</td>
<td>0.30</td>
<td>$2,076.26</td>
</tr>
</tbody>
</table>

### Indigenous Language – Secondary

The funding is established according to credits as follows:

<table>
<thead>
<tr>
<th>Grades</th>
<th>Staff per 12 secondary students</th>
<th>Allocation per-pupil credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>9 to 12</td>
<td>0.167</td>
<td>$1,153.48</td>
</tr>
</tbody>
</table>
Indigenous Studies Allocation

In 2017-18, $25.4 million is being provided to fund secondary Indigenous Studies courses*. Funding is based on the same benchmarks used to allocate funding for students enrolled in Indigenous Languages – Secondary programs.

The funding is established according to credits as follows:

<table>
<thead>
<tr>
<th>Grades</th>
<th>Staff per 12 secondary students</th>
<th>Allocation per-pupil credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>9 to 12</td>
<td>0.167</td>
<td>$1,153.48</td>
</tr>
</tbody>
</table>

Per-Pupil Amount (PPA) Allocation

In 2017-18, the PPA Allocation is projected to be $25.3 million.

In 2017-18, the ministry is enveloping all of the PPA Allocation of the Indigenous Education Grant to ensure this funding is used to support programs and initiatives aimed at improving Indigenous student achievement and well-being and closing the achievement gap between Indigenous students and all students.

Boards will continue to be required to spend at least $84,083.77 in 2017-18 on a dedicated Indigenous Education Lead (Lead). Any remaining funds in the PPA must be used to support the implementation of the Framework through the Board Action Plan on Indigenous Education.

The PPA Allocation is calculated as follows:

1. **Step 1: Calculate a Per-Pupil Amount Based on 2006 Census/2011 NHS data***
   
   \[
   \text{ADE} \times \text{Estimated Percentage of Population that is Indigenous based on 2006 Census/2011 NHS data \times \text{Weighting Factor \times $184.94}}
   \]

2. **Step 2: Calculate Base Amount of Funding**
   
   \[
   \text{Max ($168,167.54, per-pupil amount based on Step 1)}
   \]

* Refer to the Common Course Codes document on the Ministry of Education website for course listings.
*In 2017–18, year two of the three year phase-in, the per-pupil calculation is calculated by adding:

- 2/3 of the per-pupil calculation using the 2011 NHS data, and
- 1/3 of the per-pupil calculation using the 2006 Census data.

**Estimating the Percentage of Population that is Indigenous in a Board**

1. The percentage of population of that is Indigenous is derived from 2006 Census/2011 NHS data at a Census Sub-Division (CSD) level.

2. The enrolment of a CSD is calculated by taking the sum of enrolments of all facilities of the board operating within the CSD.

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

The estimated percentage of population that is Indigenous for each board is listed in the *Grants for Student Needs – Legislative Grants for the 2017–18 School Board Fiscal Year* regulation.

**Weighting Factor**

A weighting factor is applied to direct more funding to boards with a higher estimated proportion of their population that is Indigenous.

<table>
<thead>
<tr>
<th>Estimated percentage of student population that is Indigenous</th>
<th>Weighting Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>between 0 and 7.49%</td>
<td>1</td>
</tr>
<tr>
<td>between 7.5% and 14.99%</td>
<td>2</td>
</tr>
<tr>
<td>15% or more</td>
<td>3</td>
</tr>
</tbody>
</table>
Board Action Plans (BAP) Allocation

In 2017-18, the ministry will be providing $5.9 million through the GSN to support the implementation of programs and initiatives aligned with the 16 strategies and actions identified in the *Ontario First Nation, Métis, and Inuit Framework Implementation Plan*.

The BAP Allocation is calculated as follows:

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

<table>
<thead>
<tr>
<th>Component</th>
<th>% of Allocation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Enrolment</td>
<td>55%</td>
<td>Based on board’s total student headcount, by range.</td>
</tr>
<tr>
<td>Indigenous Student Per-Pupil Amount</td>
<td>25%</td>
<td>Based on board’s voluntary, confidential Indigenous student self-ID data.</td>
</tr>
<tr>
<td>Indigenous Student % of Enrolment</td>
<td>20%</td>
<td>Based on board’s voluntary, confidential Indigenous student self-ID data as a percentage of board’s total student headcount, by range.</td>
</tr>
</tbody>
</table>

The enrolment used to calculate the components of the BAP Allocation includes students for whom fees are chargeable under the tuition fees regulation.

Each board’s allocation is set out in the *Grants for Student Needs – Legislative Grants for the 2017-18 School Board Fiscal Year* regulation.
Geographic Circumstances Grant

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

The Geographic Circumstances Grant consists of three allocations:

- Remote and Rural Allocation – $115.8 million,
- Supported Schools Allocation – $69.4 million, and
- Rural and Northern Education Fund Allocation – $20.0 million.

The total Geographic Circumstances Grant is projected to be $205.1 million in 2017–18.

New for 2017-18

Since funding through the Supported Schools Allocation is based on the definition of a school for the purposes of the School Foundation Grant, it may be affected by the changes being made in 2017-18 to the definition of a school for the purposes of the School Foundation Grant.

The Rural and Northern Education Fund Allocation has been added to the GSN starting in 2017-18.

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 2017–18, this allocation is projected to be $115.8 million.

Board Enrolment

This component recognizes that smaller school boards often have higher per-pupil costs for goods and services. Board funding is calculated by multiplying the Per-Pupil Amount based on Day-School ADE from the table below by the Day-School ADE of the Board.

<table>
<thead>
<tr>
<th>Enrolment</th>
<th>Per-Pupil Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to &lt; 4,000</td>
<td>$323.28 - (Day-School ADE x $0.017560)</td>
</tr>
<tr>
<td>4,000 to &lt; 8,000</td>
<td>$253.06 - ([Day-School ADE - 4,000] x $0.020160)</td>
</tr>
<tr>
<td>8,000 or more</td>
<td>$172.41 - ([Day-School ADE - 8,000] x $0.021550)*</td>
</tr>
</tbody>
</table>

*If amount calculated above is negative, it is deemed to be 0.

Distance/Urban Factor/French-Language Equivalence

This component takes into account the additional costs of goods and services related to remoteness and the absence of nearby urban centres. This component also recognizes that, much like remote school boards, French-language school boards operating in a minority language context face higher costs in obtaining goods and services.

Factors Used to Calculate Funding

Distance to Urban Centre

Distance is measured by road distance from the central board office to the nearest city with a population of at least 200,000 based on the 2011 Census, i.e., Toronto, Ottawa, Hamilton, London, Windsor, Brampton, Kitchener, Mississauga, Markham or Vaughan.

Urban Factor

Each board’s urban factor is based on municipal organizations and population data from the 2011 Census. The process used to calculate these is described below.
**Urban Factor Calculation**

1. For each school facility in the board, the school facility is first mapped to a Census Sub-Division using its postal code. The Urban Factor for the school facility is then calculated using the following approach:

<table>
<thead>
<tr>
<th>Census Sub-Division Based on School’s Postal Code with a Population of</th>
<th>Urban Factor for School Facility</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 24,999</td>
<td>1</td>
</tr>
<tr>
<td>25,000 – 199,999</td>
<td>1 - (\frac{\text{population} - 25,000}{175,000})</td>
</tr>
<tr>
<td>200,000 or more</td>
<td>0</td>
</tr>
</tbody>
</table>

2. The Urban Factor determined above is multiplied by the ADE of the school facility.

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

Each board’s distance and urban factor would be set out in the *Grants for Student Needs – Legislative Grants for the 2017–2018 School Board Fiscal Year* regulation.

**Tiered Per-Pupil Amounts**

The following table is used to calculate the per-pupil amount based on Distance.

<table>
<thead>
<tr>
<th>Distance</th>
<th>Per-Pupil Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to &lt; 150 kilometres</td>
<td>$0</td>
</tr>
<tr>
<td>150 to &lt; 650 kilometres</td>
<td>$1.10288 \times (\text{Distance} - 150)</td>
</tr>
<tr>
<td>650 to &lt; 1,150 kilometres</td>
<td>$551.44 + \left[0.14844 \times (\text{Distance} - 650)\right]]</td>
</tr>
<tr>
<td>1,150+ kilometres</td>
<td>$625.66</td>
</tr>
</tbody>
</table>
Calculating Distance/Urban Factor/French-Language Equivalence Funding

Funding through the Distance/Urban Factor/French-Language Equivalence component is calculated using the three steps described below.

<table>
<thead>
<tr>
<th>Step 1: Calculate Per Pupil Amount Based on Distance to Major Urban Centre</th>
</tr>
</thead>
<tbody>
<tr>
<td>The per-pupil amount is calculated using the table above using the distance to major urban centre.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Step 2: Calculate Distance/Urban Funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>Multiply the per-pupil amount calculated in Step 1 by the urban factor, and then multiply by the total ADE.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Step 3: Determine French-Language Equivalence for French-Language School Boards</th>
</tr>
</thead>
<tbody>
<tr>
<td>French-language school boards receive the higher of the amount calculated in step 2 or a distance allocation of $180.14 per pupil multiplied by the total ADE.</td>
</tr>
</tbody>
</table>

School Dispersion

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

This dispersion distance is expressed by combining:

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

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

Dispersion Distances

Each board’s average school dispersion distances are set out in the Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year regulation.
Calculating Funding Related to School Dispersion

Funding through the School Dispersion component is calculated using the two steps described below.

<table>
<thead>
<tr>
<th>Step 1: Calculate Per Pupil Amount Based on School Dispersion</th>
<th>$5.80299 \times (\text{allocation method dispersion distance} - 14 \text{ km})</th>
</tr>
</thead>
<tbody>
<tr>
<td>Step 2: Determine School Dispersion Funding</td>
<td>Multiply the per-pupil amount from Step 1 by total ADE.</td>
</tr>
</tbody>
</table>

Supported Schools Allocation

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

The Supported Schools Allocation is projected to be $69.4 million in 2017–18.

In conjunction with the definition of a school used in the School Foundation Grant, the following are deemed “supported”:

- an elementary school where the next closest elementary school of the board is at least 20 kilometres away; and
- a secondary or combined elementary/secondary school where the next closest secondary or combined elementary/secondary school of the board is at least 45 kilometres away.

Supported schools are referred to as “outlying schools” in the *Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year* regulation.

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

- Supported elementary and combined elementary/secondary schools with 50 or more elementary students generate funding for a minimum of 7.5 FTE elementary teachers;
- Supported elementary and combined elementary/secondary schools with at least 16 Junior Kindergarten or Senior Kindergarten students generate funding for a minimum of 1.14 FTE early childhood educators; and
- Supported secondary and combined/elementary schools with 50 or more secondary students generate funding for a minimum of 14 FTE secondary teachers.
Funding through the Supported Schools Allocation is calculated as the sum of the Funding for Elementary Teachers, Funding for Early Childhood Educators and Funding for Secondary Teachers.

**Elementary and Combined Supported Schools (Elementary Portion)**

**Funding for Elementary Teachers**

The Supported Schools Allocation is designed to provide incremental funding for elementary teachers beyond what is funded through the Pupil Foundation Grant.

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

<table>
<thead>
<tr>
<th>Elementary ADE &gt;0 and &lt; 50</th>
<th>Greater of 1 or ( \left\lceil \frac{42.5}{49} + \left( \frac{6.5}{49} \times \text{Elementary ADE} \right) \right\rceil )</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary ADE ≥ 50</td>
<td>7.5</td>
</tr>
</tbody>
</table>

The second step is to determine the number of FTE elementary teachers that would be generated through the Pupil Foundation Grant by the elementary pupils enrolled in the elementary or combined supported school.

This calculation for the allocation method is shown in the formula below:

\[
Pupil\ Foundation\ Grant\ Elementary\ Teacher\ FTE = \left( 0.04644 \times \frac{JK\ and\ SK}{ADE} \right) + \left( 0.06018 \times \frac{Grade\ 1\ to\ 3}{ADE} \right) + \left( 0.04943 \times \frac{Grade\ 4\ to\ 8}{ADE} \right)
\]

The third step is to subtract the number of FTE elementary teachers funded through the Pupil Foundation Grant from the minimum number of FTE elementary teachers determined in step one.

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

Finally, funding for Elementary Teachers is calculated under both methods by multiplying the number of FTE teachers determined in step three by the benchmark teacher salary with benefits.
**Funding for Early Childhood Educators (ECEs)**

Elementary and combined elementary/secondary supported schools with:

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

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

<table>
<thead>
<tr>
<th>JK/SK ADE</th>
<th>Funded FTE Early Childhood Educators (ECEs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADE &gt; 0 and ADE &lt; 16</td>
<td>0</td>
</tr>
<tr>
<td>ADE ≥ 16 and ADE &lt; 42</td>
<td>greater of [1.14 – (0.044272 x JK/SK ADE)] or 0</td>
</tr>
<tr>
<td>ADE ≥ 42</td>
<td>greater of [2.28 – (0.044272 x JK/SK ADE)] or 0</td>
</tr>
</tbody>
</table>

The total funding for Early Childhood Educators (ECEs) is calculated by multiplying the staffing determined above by the benchmark early childhood educator salary with benefits.

**Secondary and Combined Elementary/Secondary Supported Schools (Secondary Portion)**

**Funding for Secondary Teachers**

The Supported Schools Allocation is designed to provide incremental funding for secondary teachers beyond what is funded through the Pupil Foundation Grant (and in the case of the French-language boards, the Secondary School Size Amount of the Actualisation linguistique en français (ALF) Allocation), including a minimum 14 FTE secondary teachers for secondary or combined supported schools with 50 or more secondary ADE.

The first step in the calculation of the funding is to determine the minimum number of FTE secondary teachers that the school generates using the following table:

<table>
<thead>
<tr>
<th>Minimum Secondary Teacher FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secondary ADE &gt;0 and &lt;200</td>
</tr>
<tr>
<td>Greater of 1 or [Lesser of 14 or (36/49 + (13/49 x Secondary ADE)]</td>
</tr>
<tr>
<td>Secondary ADE ≥ 200</td>
</tr>
</tbody>
</table>
The second step is to determine the number of FTE secondary teachers that would be generated through the Pupil Foundation Grant (PFG) by the number of secondary pupils enrolled in the secondary or combined elementary/secondary supported school.

This calculation is the same for the allocation method is shown in the formula below:

\[
Pupil \ Foundation \ Grant \ Secondary \ Teacher \ FTE = 0.05878 \times \frac{Secondary \ ADE}{ADE}
\]

The third step is to subtract the number of FTE secondary teachers funded through the PFG from the minimum number of FTE secondary teachers determined in step one. This represents the number of additional teachers that needs to be funded through the Supported Schools Allocation.

- If this calculation results in a negative number, the number of FTE secondary teachers is deemed to be 0.

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

### Rural and Northern Education Fund (RNEF) Allocation

Starting in September 2017, the ministry is investing an additional $20 million through the RNEF as an enhancement to the GSN. This funding will be dedicated for school boards to further improve education for students from rural communities.

Funding will be allocated to school boards based on the number of rural students and two factors measuring the density of rural student enrolment in the board.

The RNEF will represent an average increase of about $55 per rural student in 2017-18.

School boards will use the funding for rural education based on local needs and report publicly on how the funding is used, such as:

- improving programming and support services in rural schools (e.g., French immersion, arts education and guidance counselling);
- continuing the operation of rural schools; or
- enhancing student transportation options such as late bus runs and mobile e-learning through tablets or Wi-Fi.
School boards will be able to spend funding allotted to the board using a preliminary school list from the ministry. The list is comprised of schools in which at least half of their students are from rural communities. This list can be modified, however, through board motion based on the following parameters:

- where the school is the last one in the community served by the board;
- there are no other public services in the community (such as a hospital, library, etc.);
- it is remote from other schools of the board and the board has determined it to be an unreasonable distance to travel; and
- where the board has determined that rural students make up a large portion of the student population of that school.

Boards will be required to publicly post details of RNEF expenditures as well as those schools in which RNEF funding was spent.

**RNEF Methodology**

The RNEF Allocation is calculated based on the estimated number of rural students, the rural density factor and the rural density ratio as follows:

\[
\text{number of rural students} \times \$116.28 \times \left[\frac{\text{rural density factor} + \text{rural density ratio}}{2}\right]
\]

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

**Number of Rural Students:**

For RNEF funding purposes, “rural” students are defined as living in rural areas or population centres with a 2016 Census population less than 10,000.

A population centre is defined by Statistics Canada as a community with a population of at least 1,000 and a population density of at least 400 people per square kilometre.

A rural area is defined by Statistics Canada as an area that lies outside of a population centre, that is, the area does not meet the thresholds noted.

Students are mapped to population centres and rural areas using student postal code information from ONSIS and the Postal Code Conversion File from Statistics Canada.

**Rural Density Factor:**

The rural density is first calculated by dividing the rural enrolment of the board by the rural area of the board. The rural area of the board is determined by taking the area of the board that lies outside the geographic boundaries of the population centres with a 2016 Census population of 10,000 or more.

The rural density factor is then calculated such that:

a) If the rural density is less than 0.1 the rural density factor is 1.

b) If the rural density is more than 4 the rural density factor is 0.
c) A non-linear scaling function is used to map rural density between these values. The scaling function is set so that boards with a rural density near the provincial average receive a rural density factor of about 0.5.

The rural density factor is inversely related to the rural density – boards with a lower rural density (i.e. a smaller number of students dispersed over a larger area) receive a higher rural density factor -- except where the minimum and maximum limits are reached.

*Rural Density Ratio*

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

\[
\frac{\text{rural enrolment} \div \text{rural area (km}^2\text{)}}{\text{total enrolment} \div \text{total area (km}^2\text{)}}
\]
Learning Opportunities Grant

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

The Learning Opportunities Grant comprises:

- Demographic Allocation – $358.2 million,
- Literacy and Math Outside the School Day Allocation – $17.5 million,
- Student Success, Grades 7 to 12 Allocation – $60.6 million,
- Grade 7 and 8 Literacy and Numeracy and Student Success Teachers – $22.1 million,
- School Effectiveness Framework Allocation – $18.6 million,
- Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation– $8.3 million,
- Specialist High Skills Major (SHSM) Allocation – $18.7 million,
- Mental Health Leaders Allocation – $8.9 million,
- Outdoor Education Allocation – $17.1 million,
- Library Staff Allocation– $9.8 million,
- Local Priorities Fund - $223.2 million, and
- School Authorities Amalgamation Adjustment – $0.6 million.

The total LOG is projected to be $763.5 million in 2017-18.

Student Achievement Envelope

The Student Achievement Envelope, which was introduced in 2015-16, includes the following allocations in 2017-18:

- the Literacy and Math Outside the School Day Allocation,
- the Student Success, Grades 7 to 12 Allocation,
- the Grade 7 and 8 Literacy and Numeracy and Student Success Teachers,
- the School Effectiveness Framework Allocation,
- the Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation,
- the Specialist High Skills Major (SHSM) Allocation, and
- the Outdoor Education Allocation.
Boards may use the allocations above only for these programs, and must treat any unspent funding as deferred revenue for future spending in these programs. There is flexibility in how boards may use some of the individual allocations within the Student Achievement Envelope, as long as the funds in total are spent on the seven programs in the envelope.

Note: The Library Staff Allocation of LOG is enveloped separately from the Student Achievement Envelope, as library staff funds must be spent on library staff.

**New in 2017-18**

Starting in summer 2018, the ministry will be offering funding so that a student who has completed grade 6 can access a summer class or course (i.e., July or August 2018, before grade 7) in literacy and/or math for grade 7 students. This funding will be available for district school boards to support students for whom a remedial program in literacy and/or math has been recommended by the principal of the day school. Grade 6 students transitioning to Grade 7 in the summer are not funded for mathematics and literacy outside the school day during the 2016-17 school year. A pilot program planned for summer 2017 will be announced in a later memorandum.

Since the library staff allocation is based on definition of a school for the purposes of the School Foundation Grant, it may be affected by changes made in 2017-18 to the definition of a school for the purposes of the School Foundation Grant.

New in 2017-18, the ministry has agreed to establish a Local Priorities Fund (LPF) of $223.2 million to address a range of local priorities and needs. This may include more special education staffing to support children in need, "at-risk" students and adult education.

**Demographic Allocation**

The largest portion of LOG funding – $358.2 million – is flowed through the Demographic Allocation, which provides funding based on social and economic indicators that are associated with students having a higher risk of academic difficulty. This allocation supports boards in offering a wide range of locally determined programs for these high risk students. Examples of programs include breakfast programs, homework clubs, reading recovery, and withdrawal for individualized support. Boards have considerable latitude in determining the type of program and support that they provide with this funding.
Allocation Method

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

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

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

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 2017-2018 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 2017-18, per-pupil funding is $6,657 per ADE and 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/or math for Grade 7 or 8 students (or, beginning in summer 2018, Grade 6 students) for whom a remedial program in literacy and/or math has been recommended by the principal of the day school,
- a non-credit class in literacy and/or math for Grade 9 to 12 students for whom a Grade 9 or 10 remedial program in literacy and/or math has been recommended by the principal of the day school,
- a literacy and/or math class or course for adults who are parents or guardians of students in any grade for whom the principal of the day school has recommended a remedial course in literacy and/or math.

Summer Literacy and Math Programs

Per-pupil funding for literacy and math programs at $6,657 per ADE is available in the summer for at-risk students in Grade 6 to 12 and for parents of at-risk students.

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

\[
\frac{\text{2017–18 Transportation Grant for the board}}{\text{less Provincial Schools Transportation Funding for the board}} \times \frac{\text{ADE of Grades 6 to 12}}{\text{2017–18 ADE of pupils of the board}} \times \text{literacy and math summer school programs} \times 3
\]

Funding through the School Facility Operations and Renewal Grant is also provided for students in Grade 6 to 12 literacy and math summer school programs.
**Student Success, Grade 7 to 12 Allocation**

In 2017-18, $60.6 million is being provided for the Student Success, Grade 7 to 12 Allocation to assist students who may not otherwise achieve their educational goals. This funding is to be used to enhance preparation of students for passing the Grade 10 literacy test, and to increase opportunities for students to participate in successful school-to-work, school-to-apprenticeship, or school-to-college program pathways.

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

<table>
<thead>
<tr>
<th>Item</th>
<th>Component</th>
<th>Amount*</th>
<th>Description</th>
<th>School Board Share Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>(A)</td>
<td>Co-ordinator</td>
<td>21 percent ($12.7 million)</td>
<td>provides each school board with a dedicated leader to assist schools in developing programs to improve student success</td>
<td>$176,992 per board</td>
</tr>
<tr>
<td>(B)</td>
<td>Enrolment</td>
<td>45 percent ($27.4 million)</td>
<td>based on enrolment in Grades 4 to 12</td>
<td>Grade 4 to 8 ADE × $12.54 + Grade 9 to 12 ADE × $31.43</td>
</tr>
<tr>
<td>(C)</td>
<td>Demographic</td>
<td>21 percent ($12.6 million)</td>
<td>based on the same socio-economic factors used in the Demographic Allocation of LOG*</td>
<td></td>
</tr>
<tr>
<td>(D)</td>
<td>Dispersion</td>
<td>9 percent ($5.7 million)</td>
<td>using the same factors that are used in the Remote and Rural Allocation†</td>
<td>(Grade 4 to 8 ADE × 0.25 + Grade 9 to 12 ADE × 0.65) × Dispersion Distance</td>
</tr>
</tbody>
</table>
| (E)  | Transportation | 3 percent ($2.1 million) | | \[
\left[ \frac{\text{2017 – 18 Transportation Base Grant}}{\text{2017 – 18 Provincial Schools Transportation Funding}} \right] \times 0.0023
\]

* May not add due to rounding. 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 2017-18 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 2017-18 School Board Fiscal Year* regulation.
This allocation may be used for release time and meeting costs as required for collaboration, inquiry, and job-embedded professional learning for:

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

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

Leadership:

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

Student activity support including expenditures for the following:

- Participation in Career Pathway activities,
- Participation in Skills Canada,
- Board or school-based Student Voice initiatives,
- Student recognition,
- Student transportation to Student Success/Learning to 18 (SS/L to 18) programs or activities, and
- Support beyond regular school hours.
Grade 7 and 8 Student Success and Literacy and Numeracy Teachers Allocation

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

In 2017-18, funding for Grade 7 and 8 Student Success and literacy and numeracy teachers is projected to be $22.1 million.

\[
\text{Grade 7 & 8 Student Success and Literacy Teachers} = 26.58 \times \frac{\text{ADE}}{(\text{Grade 4 to 8})} \times \frac{\text{Average Elementary Qualifications & Experience Factor}}{}
\]

School Effectiveness Framework Allocation

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

School Effectiveness Framework funding is projected to be $18.6 million in 2017-18. Each board receives a base amount of $176,992 plus an additional $176,992, if the elementary ADE of the board is greater than 85,000, plus a per-pupil release time amount of $2.78, calculated using total elementary and secondary ADE.

Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation

The Ontario Focused Intervention Partnership (OFIP) Tutoring program supports boards in initiating and expanding before- and after-school, weekend, and summer tutoring programs. The OFIP Tutoring programs provide extra help to students who are not yet achieving the provincial standard in reading, writing, or mathematics.
Funding for OFIP Tutoring is projected to be $8.3 million in 2017-18. The funding is calculated using total elementary and secondary ADE and a per-pupil amount of $4.19.

**Specialist High Skills Major (SHSM) Allocation**

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

The portion of SHSM funding flowing through the GSN is projected to be $18.7 million in 2017-18. The SHSM amounts are in the *Grants for Student Needs – Legislative Grants for the 2017-18 School Board Fiscal Year* regulation†.

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

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

**Mental Health Leaders Allocation**

In 2014–15, the Ministry began providing funding through the GSN to support the salary and benefits costs of a Mental Health Leader position in each school board. In 2017-18, these positions will be funded at $123,112.71 per board. In addition, one Mental Health leader will be funded and shared by all four isolate boards. This funding will be enveloped to ensure that each board has at least one Mental Health Leader.

The Mental Health Leaders play a vital role in meeting the government’s commitment under the Mental Health and Addictions Strategy, *Open Minds, Healthy Minds*, to create a more

---

* The following link provides information on the SHSM program.

† Additional funding will be provided to school boards through an Education Programs - Other (EPO) transfer payment.
integrated and responsive child and youth mental health and addictions system. The Mental Health Leaders work with school and board administrators, school staff, and community partners to fulfill the Strategy’s goals of:

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

Funding for the Mental Health Leaders Allocation is projected to be $8.9 million in 2017-18.

Outdoor Education Allocation

In 2017-18, the Ministry will be providing $17.1 million through the Outdoor Education Allocation. This funding was transferred to the GSN in 2016-17 to provide elementary and secondary students with learning experiences in the outdoors.

The funding is part of the Student Achievement Envelope.

The funding is based on a fixed amount of $5,000 per school board with the balance proportionally allocated based on a per-pupil allocation using average daily enrolment.

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

Library Staff Allocation

In 2017-18, approximately $9.8 million will be provided through the GSN for teacher-librarians and/or library technicians to support the learning of elementary school students.

The funding is based on fixed amounts of $50,798.78 per school board and $1,691.60 per elementary school (based on the definition of a school for the purposes of the School Foundation Grant) within each board.

Funding for this program will be enveloped individually within LOG.

\[
\text{\$50,798.78 per board} + (1,691.60 \text{ per elementary school})
\]
Local Priorities Fund

As a result of the education sector labour negotiations, several targeted education investments were discussed, in addition to compensation and benefit enhancements. The ministry has agreed to establish a Local Priorities Fund (LPF) of $223.2 million in 2017-18 to address a range of local priorities and needs. This may include more special education staffing to support children in need, "at-risk" students and adult education. These funds could support about 875 full-time equivalent (FTE) teachers and about 1,600 to 1,830 FTE education workers. Actual staffing will vary depending on specific agreements, local discussions and compensation specific to each board, as well as job security provisions, such as staffing reductions related to declining enrolment and other exceptions.

Where a labour agreement provides for staffing, the Local Priorities Fund is to be used by school boards to hire teachers and education workers accordingly. As always, this will be done through the creation of new positions or to mitigate against the reduction of positions, subject to the job security provisions outlined in the applicable central agreement. The availability of the Local Priorities Fund does not negate or nullify a board's established budget plan or need to adjust staffing levels through attrition.

However, it is not generally intended that the Local Priorities Fund will be used to simply fund the replacement of the same positions reduced through attrition following the date of this memorandum. Boards that intend to use the Local Priorities Fund in this manner must be prepared to demonstrate local circumstances supporting such use.

Subject to demonstrated local circumstances, where a local union has a concern about the use of attrition, such concerns may be raised at the central dispute resolution committee, where the Crown is a participant.

The amount of funding for school boards within the LPF was determined using the following methods already being used to allocate funding within the GSN:

- projected Full-day Kindergarten ADE in 2017-18 ($10 million),
- projected Grades 4 to 8 ADE in 2017-18 and projected elementary average teacher qualifications and experience factors in 2017-18 (about $29 million),
- projected Adult Day School ADE, High-Credit Day School ADE, Continuing Education ADE, and Summer School ADE in 2017-18 (about $14 million),
- Secondary Programming (about $20 million): funding generated if an additional increase of 0.33 FTE teachers funded per 1,000 secondary pupils were provided through the Pupil Foundation Grant (including the impact on the Teacher Qualifications and Experience Allocation) based on projected 2017-18 secondary ADE and average secondary teacher qualifications and experience factors,
- projected 2017-18 Differentiated Special Education Needs Amount (DSENA) (about $98 million),
- projected 2017-18 Safe and Accepting Schools ($48 million): funding generated if an increase had been applied to the Enrolment, Dispersion and Demographic portions of both the Professional Staff Support Component and the Prevention and Program Support Component (leaving the minimum guaranteed funding unchanged).

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 2017-18 LOG allocation. Where the GSN provides greater funding than that generated by the School Authorities model, no adjustment to the board's LOG allocation will be made.

In 2017-18, the School Authorities Amalgamation Adjustment is projected to be $0.6 million.
Safe and Accepting Schools Supplement

The Safe and Accepting Schools Supplement supports the Government’s commitment to schools that are safe and have positive school climates that support learning and well-being and also provides targeted funding for selected secondary schools in priority urban neighbourhoods.

The Safe and Accepting Schools Supplement comprises:

- Safe and Accepting Schools Allocation – $38.1 million, and
- Urban and Priority High Schools Allocation – $10 million.

The total Safe and Accepting Schools Supplement is projected to be $48.1 million in 2017–18.

Safe and Accepting Schools Allocation

The Safe and Accepting Schools Allocation is made up of the Professional Staff Support Component and the Prevention and Program Support Component. The allocation is based on enrolment, geographic factors, and social and economic indicators, with all boards receiving a minimum allocation of $28,644 for professional support and $57,287 for programs and support for suspended and expelled students.

These components are impacted by changes to the Remote and Rural Dispersion Factor as a result of the final year of phasing-in of SBEM.

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

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

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

**Professional Staff Support Component**

The Professional Staff Support Component is projected to be $11.9 million in 2017–18.

This funding supports non-teaching staff such as social workers, child and youth workers, psychologists, education assistants and attendance counsellors. The activities of these non-teaching staff is critical to preventing and mitigating risk factors for a significant number of at-risk students.

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

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Enrolment</td>
<td>Total ADE x $3.75</td>
</tr>
<tr>
<td>B</td>
<td>Dispersion* #1</td>
<td>( \left( \frac{\text{Grades 4 to 8 Enrolment}}{\text{Enrolment}} \times 0.090082 \right) + \left( \frac{\text{Grades 9 to 12 Enrolment}}{\text{Enrolment}} \times 0.240224 \right) \times \text{Remote and Rural Dispersion Factor} )</td>
</tr>
<tr>
<td>C</td>
<td>Demographic† #1</td>
<td>Weighted ( \text{Total ADE x Demographic per pupil} )</td>
</tr>
<tr>
<td>D</td>
<td>Total Component</td>
<td>( \max \left[ $28,644 \times (A) + (B) + (C) \right] )</td>
</tr>
</tbody>
</table>


† Each board’s allocation for the Weighted Per-Pupil amount for Professional Staff Support Component is set out in the *Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year* regulation.
Prevention and Program Support Component

The Prevention and Program Support Component is projected to be $26.1 million in 2017–18.

The primary purpose of this funding is to support programs for expelled students and students serving long-term suspensions. In addition, this funding can be used to support prevention and intervention activities, which may include programming for students who have engaged in inappropriate behaviour or are at risk of suspension or expulsion.

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

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Enrolment</td>
<td>Total ADE × $8.22</td>
</tr>
</tbody>
</table>
| B    | Dispersion* | \[
\left(\frac{\text{Grades 4 to 8}}{\text{Enrolment}} \times 0.1972\right) + \left(\frac{\text{Grades 9 to 12}}{\text{Enrolment}} \times 0.52587\right) \times \text{Remote and Rural Dispersion Factor}\] |
| C    | Demographic†| Weighted Total ADE × Demographic per pupil |
| D    | Total Component | max \[\$57,287 \ (A) + (B) + (C)\] |


† Each board’s allocation for the weighted per-pupil amount for the Prevention and Program Component is set out in the Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year regulation.
Urban and Priority High Schools Allocation

The Ministry recognizes that students in disadvantaged neighbourhoods may need more support than others. Ontario provides $10 million to 12 school boards with schools in urban areas that face challenges such as students experiencing poverty, conflict with the law, academic achievement issues, and lack of access to community resources. Boards are required to spend these funds on programs and initiatives that support at-risk students in ministry-approved secondary schools.

Schools work with community partners to develop annual action plans to create supportive conditions necessary for learning, including social, emotional and academic supports, a safe environment, and opportunities aimed at increasing engagement, student well-being and academic achievement.

The initiative recognizes that it is a responsibility shared by the school and the community to ensure that all students have the opportunities and support that they need to develop to their full potential.

Continuing Education and Other Programs Grant

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

The Continuing Education and Other Programs Grant consists of:

- Adult Day School – $16.9 million,
- High-credit Day School – $6.4 million,
- Summer School – $32.9 million,
- Continuing Education – $57.2 million,
- Prior Learning Assessment and Recognition (PLAR) – $1.8 million, and
- International Languages, Elementary (ILE) – $27.2 million.

In 2017-18, the Continuing Education and Other Programs Grant is projected to be $142.4 million.

Funding is $3,418 per ADE for Adult Day and High-Credit Secondary Day School, Summer School students, and Continuing Education students (excluding students for whom fees are chargeable under the tuition fees regulation).

Funding through the School Facility Operations and Renewal Grant is provided for day-school students aged 21 and over, high-credit secondary day-school ADE, and for students enrolled in summer school programs and in continuing education credit courses offered during the day.

Prior Learning Assessment and Recognition

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

- $123 for an individual student assessment for Grade 9 and 10 credits (maximum of one such assessment per mature student in any one school year),
- $123 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
• $369 for each completed challenge assessment for a Grade 11 or 12 full credit course, whether successful or unsuccessful.

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

International Languages Programs, Elementary

Funding is also provided for international languages programs for elementary students (ILE). Funding for approved classes for international languages instruction in a language other than English or French is based on a rate of $55.79 per classroom hour when a board’s average class size for the program is 23 or more. Where the average size of an international languages class is less than 23, the rate of $55.79 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 as follows:

- Cost Adjustment Allocation – $46.6 million,
- Teacher Qualifications and Experience Allocation – $1.8 billion,
- Early Childhood Educator Qualifications and Experience Allocation – $143.3 million,
- New Teacher Induction Program Allocation (NTIP) – $13.7 million,
- Support for Professional Development - $89.6 million
- Earned Leave Plan (ELP) – Projected savings of $0.4 million,
- Retirement Gratuities – Projected savings of $3.7 million, and
- Benefits Trusts Allocation - $206.0 million.

The total Cost Adjustment and Teacher Qualifications and Experience Grant is projected to be $2.30 billion in 2017-18.

Cost Adjustment Allocation

The base Cost Adjustment Allocation for education workers has been frozen at 2011–12 levels. The Cost Adjustment Allocation also includes $3 million in funding for expanded eligibility for sick leave and $24.5 million in funding for expanded benefits for maternity leave.

Ten($10) million of this allocation will be recovered from boards. This recovery is based on the non-unionized staff reported by school boards in 2008–09 Revised Estimates, as requested in the memorandum 2008: SB26 – 2008–09 Revised Estimates. Principals and vice-principals are not included in the calculation of non-bargaining staff, since principals and vice-principals tend to participate in labour discussions.

Each board’s funding under the Cost Adjustment Allocation is set out in the Grants for Student Needs – Legislative Grants for the 2017–2018 School Board Fiscal Year regulation.
Teacher Qualifications and Experience Allocation

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

The Teacher Qualifications and Experience Allocation is projected to be $1.8 billion in 2017-18.

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

\[
\left( \frac{\text{Sum of \( \text{Elementary teachers on board's regular grid} \times \text{Instructional Salary Matrix} \)}}{\text{Sum of \( \text{Number of Elementary Teachers on Board's regular grid distribution} \)}} - 1 \right) \times \text{JK/SK Q&E benchmark ($3,982.10) \times JK/SK ADE}
\]

\[
\left( \frac{\text{Sum of \( \text{Elementary teachers on board's regular grid} \times \text{Instructional Salary Matrix} \)}}{\text{Sum of \( \text{Number of Elementary Teachers on Board's regular grid distribution} \)}} - 1 \right) \times \text{Grade 1 to 3 Q&E benchmark ($5,123.22) \times Grade 1 to 3 ADE}
\]

\[
\left( \frac{\text{Sum of \( \text{Elementary teachers on board's regular grid} \times \text{Instructional Salary Matrix} \)}}{\text{Sum of \( \text{Number of Elementary Teachers on Board's regular grid distribution} \)}} - 1 \right) \times \text{Grade 4 to 8 Q&E benchmark ($4,230.43) \times Grade 4 to 8 ADE}
\]

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

\[
\left( \frac{\text{Sum of \( \text{Secondary teachers on board's regular grid} \times \text{Instructional Salary Matrix} \)}}{\text{Sum of \( \text{Number of Secondary Teachers on Board's regular grid distribution} \)}} - 1 \right) \times \text{Secondary Q&E benchmark ($5,188.99) \times Secondary ADE}
\]
### Instructional Salary Matrix

<table>
<thead>
<tr>
<th>Qualifications &amp; Experience</th>
<th>D</th>
<th>C</th>
<th>B</th>
<th>A1</th>
<th>A2</th>
<th>A3</th>
<th>A4</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0.5825</td>
<td>0.5825</td>
<td>0.5825</td>
<td>0.6178</td>
<td>0.6478</td>
<td>0.7034</td>
<td>0.7427</td>
</tr>
<tr>
<td>1</td>
<td>0.6185</td>
<td>0.6185</td>
<td>0.6185</td>
<td>0.6557</td>
<td>0.6882</td>
<td>0.7487</td>
<td>0.7898</td>
</tr>
<tr>
<td>2</td>
<td>0.6562</td>
<td>0.6562</td>
<td>0.6562</td>
<td>0.6958</td>
<td>0.7308</td>
<td>0.7960</td>
<td>0.8397</td>
</tr>
<tr>
<td>3</td>
<td>0.6941</td>
<td>0.6941</td>
<td>0.6941</td>
<td>0.7359</td>
<td>0.7729</td>
<td>0.8433</td>
<td>0.8897</td>
</tr>
<tr>
<td>4</td>
<td>0.7335</td>
<td>0.7335</td>
<td>0.7335</td>
<td>0.7772</td>
<td>0.8165</td>
<td>0.8916</td>
<td>0.9418</td>
</tr>
<tr>
<td>5</td>
<td>0.7725</td>
<td>0.7725</td>
<td>0.7725</td>
<td>0.8185</td>
<td>0.8600</td>
<td>0.9398</td>
<td>0.9932</td>
</tr>
<tr>
<td>6</td>
<td>0.8104</td>
<td>0.8104</td>
<td>0.8104</td>
<td>0.8599</td>
<td>0.9035</td>
<td>0.9881</td>
<td>1.0453</td>
</tr>
<tr>
<td>7</td>
<td>0.8502</td>
<td>0.8502</td>
<td>0.8502</td>
<td>0.9013</td>
<td>0.9475</td>
<td>1.0367</td>
<td>1.0973</td>
</tr>
<tr>
<td>8</td>
<td>0.8908</td>
<td>0.8908</td>
<td>0.8908</td>
<td>0.9435</td>
<td>0.9919</td>
<td>1.0856</td>
<td>1.1500</td>
</tr>
<tr>
<td>9</td>
<td>0.9315</td>
<td>0.9315</td>
<td>0.9315</td>
<td>0.9856</td>
<td>1.0356</td>
<td>1.1344</td>
<td>1.2025</td>
</tr>
<tr>
<td>10 or more</td>
<td>1.0187</td>
<td>1.0187</td>
<td>1.0187</td>
<td>1.0438</td>
<td>1.0999</td>
<td>1.2166</td>
<td>1.2982</td>
</tr>
</tbody>
</table>

In 2017-18, the salary benchmark for teachers is being increased as part of the two-year extension to central labour agreements. The matrix therefore reflects a benchmark of $75,084 for a teacher's salary. The teacher distribution as of October 31, 2017 is used for the calculation of this allocation.

Multiplying the instructional salary matrix by the salary benchmark in the Pupil Foundation Grant of $75,084 gives the provincially funded salary as shown below:

<table>
<thead>
<tr>
<th>Qualifications &amp; Experience</th>
<th>D</th>
<th>C</th>
<th>B</th>
<th>A1</th>
<th>A2</th>
<th>A3</th>
<th>A4</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>$43,736</td>
<td>$43,736</td>
<td>$43,736</td>
<td>$46,387</td>
<td>$48,639</td>
<td>$52,814</td>
<td>$55,765</td>
</tr>
<tr>
<td>1</td>
<td>$46,439</td>
<td>$46,439</td>
<td>$46,439</td>
<td>$49,233</td>
<td>$51,673</td>
<td>$56,215</td>
<td>$59,301</td>
</tr>
<tr>
<td>2</td>
<td>$49,270</td>
<td>$49,270</td>
<td>$49,270</td>
<td>$52,243</td>
<td>$54,871</td>
<td>$59,767</td>
<td>$63,048</td>
</tr>
<tr>
<td>3</td>
<td>$52,116</td>
<td>$52,116</td>
<td>$52,116</td>
<td>$55,254</td>
<td>$58,032</td>
<td>$63,318</td>
<td>$66,802</td>
</tr>
<tr>
<td>4</td>
<td>$55,074</td>
<td>$55,074</td>
<td>$55,074</td>
<td>$58,355</td>
<td>$61,306</td>
<td>$66,945</td>
<td>$70,714</td>
</tr>
<tr>
<td>5</td>
<td>$58,002</td>
<td>$58,002</td>
<td>$58,002</td>
<td>$61,456</td>
<td>$64,572</td>
<td>$70,564</td>
<td>$74,573</td>
</tr>
<tr>
<td>6</td>
<td>$60,848</td>
<td>$60,848</td>
<td>$60,848</td>
<td>$64,565</td>
<td>$67,838</td>
<td>$74,191</td>
<td>$78,485</td>
</tr>
<tr>
<td>7</td>
<td>$63,836</td>
<td>$63,836</td>
<td>$63,836</td>
<td>$67,763</td>
<td>$71,142</td>
<td>$77,840</td>
<td>$82,390</td>
</tr>
<tr>
<td>8</td>
<td>$66,885</td>
<td>$66,885</td>
<td>$66,885</td>
<td>$70,842</td>
<td>$74,476</td>
<td>$81,511</td>
<td>$86,347</td>
</tr>
<tr>
<td>9</td>
<td>$69,941</td>
<td>$69,941</td>
<td>$69,941</td>
<td>$74,003</td>
<td>$77,757</td>
<td>$85,175</td>
<td>$90,289</td>
</tr>
<tr>
<td>10 or more</td>
<td>$76,488</td>
<td>$76,488</td>
<td>$76,488</td>
<td>$78,373</td>
<td>$82,585</td>
<td>$91,347</td>
<td>$97,474</td>
</tr>
</tbody>
</table>

Note 1: These figures do not include benefits.
Note 2: Pension plan contributions for teachers and eligible members of OTPP are matched by the Government and are not included in the benchmark salaries and benefits.
Early Childhood Educator Qualifications and Experience Allocation

The Early Childhood Educator Qualifications and Experience Allocation provides funding for educators, which refers to persons employed by a board to fill a position in Junior Kindergarten or Senior Kindergarten that is designated by the board as requiring an early childhood educator (ECE).

The ECE Qualifications and Experience Allocation is projected to be $143.3 million in 2017-18.

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

\[
\begin{align*}
\text{Number of Category B Educators on the Board's Grid with Movement} 	imes 0.9517 &+ \sum \text{Number of Category A Educators on the Board's Grid with Movement} \\
&\times \text{Educator Salary Matrix} \pmod{\text{Number of Educators on the Board's Grid}} - 1
\end{align*}
\]

Educators for the purposes of this allocation are divided into two qualification categories:

Category A: Those who are a member of the College of Early Childhood Educators.

Category B: Those who are not a member of the College of Early Childhood Educators.

**Educator Salary Matrix**

<table>
<thead>
<tr>
<th>Experience</th>
<th>Factor for Category A Educators</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>1.0313</td>
</tr>
<tr>
<td>1</td>
<td>1.1104</td>
</tr>
<tr>
<td>2</td>
<td>1.1899</td>
</tr>
<tr>
<td>3</td>
<td>1.2690</td>
</tr>
<tr>
<td>4 or more</td>
<td>1.3486</td>
</tr>
</tbody>
</table>
In 2017-18, the salary benchmark for educators is being increased as part of the two-year extension to central labour agreements. The matrix therefore reflects a benchmark of $30,912 for an educator's salary. The educator distribution as of October 31, 2017, is used for the calculation of this allocation.

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

\[ \text{Average ECE Qualifications and Experience Factor} \times \text{ECE benchmark ($1,727.11)} \times \text{JK/SK ADE} \]

**New Teacher Induction Program (NTIP) Allocation**

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

NTIP consists of:

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

In 2017-18, the total NTIP Allocation is projected to be $13.7 million.

In 2017-18, school boards will receive funding for the NTIP Allocation that is the lesser of:

1. $50,000 per board plus $1,490.49 multiplied by the number of teachers on Rows 0, 1, and 2 of a board’s Teacher Qualifications and Experience Grid with movement in 2016-17,

OR


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

- Boards may use their NTIP funding to offer support to second-year teachers. This expansion assists those teachers who need more than one year of support to gain proficiency in their role. Please note that not all second-year teachers may want, or need, another year of support.

- Boards are to include their beginning long-term occasional (LTO) teachers in the induction elements of NTIP. For the purposes of NTIP, a beginning LTO teacher is defined as a certified occasional teacher who is in his or her first long-term assignment of 97 or more consecutive school days as a substitute for the same teacher.

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

**Support for Professional Development**

The ministry has committed to provide funding for a one-time payment in 2017-18 for professional development, equivalent to the amount that would have been generated if the salary benchmarks for these staff had been increased by 0.5% (projected to be $89.6 million). All unions and federations have agreed to conduct a survey of their members on the use of these funds (meant for professional development and other professional expenses) and to provide them to the ministry.

**Earned Leave Plan**

The Ministry has projected the savings from the Earned Leave plans, which apply to teachers represented by the Ontario English Catholic Teachers’ Association (OECTA) and l’Association des enseignantes et des enseignants franco-ontariens (AEFO). This projection is based on the assumption that absenteeism will be reduced by one day for each teacher, with half the savings accruing to boards. The projected residual savings of one-half day will be deducted from each board’s GSN allocations (the deductions will be shown as a table amount in the GSN regulation). If, at the end of the 2017-18 school year, a school board’s savings are less than the

* Further information on NTIP can be found on the Ministry of Education website.
table amount, the ministry will reimburse that board for the difference. Based on experience with this program in 2015-16, it is projected that the net savings provincially will be about $0.4 million in 2017-18.

**Retirement Gratuities**

In 2015-16, one-time funding was provided for the early payout of retirement gratuities based on the amount that the school board’s retirement gratuity early payout exceeded the school board’s funded retirement gratuities liability as at August 31, 2016. The funding adjustment started in 2016-17 and will continue in 2017-18. It is calculated by dividing the one-time funding provided for the retirement gratuity payout and the one-time gain reported in the 2015-16 financial statements by the school board’s Employee Average Remaining Service Life (EARSL) as at August 31, 2016. Boards will also be required to continue managing, for compliance purposes each year, a portion of their remaining unfunded retirement gratuity liability over the boards’ remaining EARSL.

**Benefits Trusts Allocation**

The Benefits Trusts Allocation provides the incremental funding required to support the transition to Employee Life and Health Trusts (ELHTs). The Benefits Trusts Allocation is projected to be $206.0 million in 2017-18.

The incremental funding consists of two components:
- the Crown contribution to support the government share of the negotiated benefit funding increases per FTE; and
- the stabilization adjustment to ‘true up’ school boards to their existing benefit cost structure per FTE.

The Crown contribution pertains to the incremental funding to support the government’s share of the negotiated funding increases per FTE. This amount is the difference between the trust payment amount per FTE and the average cost per FTE for all boards for each employee/bargaining group (the average cost per FTE is based on the 2014-15 benefit cost per FTE for an employee/bargaining group plus 4% inflationary increases for each of 2015-16 and 2016-17).

For 2017-18 the Crown contribution includes negotiated 4% inflationary protection for certain employee/bargaining groups. An adjustment has been made to reduce funding through this amount to net out the incremental funding — that is notionally attributable to employee
health, life and dental benefits that are provided through the benefit trusts — through the benefits benchmarks for the 1.5% salary increase in 2017-18 as well as the one-time amount provided for professional development in 2017-18 provided under the recent agreements. This reflects the fact that additional funding to support these trusts is provided separately.

The stabilization adjustment is the sum of the differences between the 2014-15 average benefit cost per FTE plus 4% inflationary increases for each of 2015-16 and 2016-17 for each employee/bargaining group and the school board’s average benefit cost per FTE.

Each board’s funding for each component under the Benefits Trusts Allocation is set out in the Grants for Student Needs – Legislative Grants for the 2017–2018 School Board Fiscal Year regulation in aggregate.
Student Transportation Grant

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

- Enrolment Adjustment Allocation,
- Cost Update Adjustment Allocation,
- Fuel Escalator and De-escalator Allocation,
- Funding for Transportation to Provincial or Demonstration Schools Allocation.

The total Student Transportation Grant is projected to be $919.6 million in 2017-18.

Enrolment Adjustment Allocation

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

\[
Enrolment\ Adjustment = \left[ \frac{2016-17\ Allocation\ for\ Transportation}{2016-17\ Day\ School\ ADE} \right] \times \left[ \frac{Expenditures\ for\ 2016-17\ for\ Transportation\ to\ Provincial\ Schools}{2017-18\ Day\ School\ ADE} \right]
\]

School boards with declining enrolment will not see any negative adjustment to their transportation funding in 2017-18.

Cost Update Adjustment Allocation

This allocation recognizes a cost increase of 2 percent for providing transportation services. Boards with a transportation deficit in the 2016-17 school year will receive the cost update adjustment.

Boards with a transportation surplus in the 2016-17 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 2016-17 school year, and a cost update adjustment that is less than their surplus, will not receive a cost update adjustment.

Using the 2016-17 Financial Statements, the transportation surplus or deficit for this allocation is calculated by adding:

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

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

\[
\text{Cost Update Adjustment} = \frac{\text{2016-17 Allocation for Transportation less Expenditures for 2016-17 for Transportation to Provincial Schools}}{\times [0.02]}
\]

**Fuel Escalator and De-escalator Allocation**

For 2017-18, the ministry will recognize the fuel price at $0.918 per litre for southern school boards and $0.938 per litre for northern school boards. This will be referred to as the "pegged price." For the purposes of establishing the adjusted pegged price, a 2 percent efficiency assumption is applied to the pegged price to take into account the ability of operators to purchase fuel in bulk or at discounted prices. Therefore, the adjusted pegged prices used for the purposes of this calculation are $0.936 per litre for southern school boards and $0.957 for northern school boards.

The GSN will establish a corridor of 3 percent above and below the adjusted pegged price. If fuel prices, as posted on the Ministry of Energy website and net of the Harmonized Sales Tax (HST), are above or below this corridor in any month within the fiscal year from September to June, a funding adjustment will apply. Monthly fluctuations in fuel prices within the corridor will not trigger any adjustments. The net total of the monthly funding adjustments will be applied to a board's transportation allocation following the submission of Boards’ Financial Statements in December 2018. Boards should note that this adjustment could be positive or negative.
For each month from September to June in the fiscal year, the fuel price difference is calculated using the following formula:

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

Where:

- \( A \) = the monthly average southern or northern Ontario diesel benchmark rate for the month as posted on the Ministry of Energy website,
- \( B \) = the current HST rate, and
- \( C \) = $0.936 for a southern board or $0.957 for a northern board.

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

\[ (D - 0.03) \times E \times 0.012 \]

Where:

- \( D \) = is the fuel price difference,
- \( E \) = is the 2016-17 allocation for transportation less expenditures in 2016-17 for Provincial School transportation.

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

\[ (D + 0.03) \times E \times 0.012 \]

Where:

- \( D \) = is the fuel price difference,
- \( E \) = is the 2016-17 allocation for transportation less expenditures in 2016-17 for Provincial School transportation.
Funding for Transportation to Provincial or Demonstration Schools

The Consortium de transport scolaire d'Ottawa, on behalf of Conseil des écoles catholiques de langue française du Centre-Est, is coordinating transportation for all French-language students attending Centre Jules-Léger. Transportation funding to cover expenditures will flow directly to the board. Costs will continue to be reimbursed based on expenditures reported by the board, as approved by the Ministry.

Transportation for residential students at English-language Provincial and Demonstration Schools will be delivered by the Provincial Schools Branch.

School boards that transport students attending residential programs at English-language Provincial and Demonstration Schools on a weekly basis, in cooperation with the Provincial Schools Branch, may report these expenses through financial reports and receive direct reimbursement with expenditure approval.

Funding for daily Provincial and Demonstration Schools transportation is reimbursed based on expenditures reported by the board, as approved by the Ministry.

Funding for Summer School Transportation

Additional funding for transportation is included under the Literacy and Math Outside the School Day Allocation and the Student Success, Grades 7 to 12 Allocation of LOG. Please refer to LOG for details (page 68).
Declining Enrolment Adjustment

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

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

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

The DEA is made up of two components:

- first year component – $14.5 million, and
- second year component – $2.8 million.

In 2017-18, the DEA is projected to be $17.3 million.

New in 2017-18:

In 2017-18, with the full implementation of the new Board Administration Allocation (which provides funding to support the 10 core functions), the Declining Enrolment Adjustment First Year Component is being adjusted to reflect this change. The School Board Administration and Governance Grant portion will remain weighted at 50 percent within the Declining Enrolment Adjustment First Year Component.

Determining the 2017-18 First Year Component

For a school board where the 2017-18 ADE is lower than the 2016-17 ADE, the “first year component” of the DEA is based on the difference between the revenue calculated under the current year’s enrolment and the projected revenue in the current year if there had been no change in enrolment from the previous year.
The “first year component” is equal to

\[ \text{max} \ [0, A - B] \]

where,

\[ A \] is the sum of the following weighting factors and grants based on 2016-17 ADE:

<table>
<thead>
<tr>
<th>Weighting Factor</th>
<th>Grants (2017-18 Benchmarks and 2016-17 ADE)</th>
</tr>
</thead>
<tbody>
<tr>
<td>13% x</td>
<td>Pupil Foundation Grant</td>
</tr>
<tr>
<td>100% x</td>
<td>Special Education Per-Pupil Amount (SEPPA) Allocation of the Special Education Grant</td>
</tr>
<tr>
<td>100% x</td>
<td>French as a First Language (FFL) Allocation of the Language Grant</td>
</tr>
<tr>
<td>50% x</td>
<td>Remote and Rural Allocation of the Geographic Circumstances Grant</td>
</tr>
<tr>
<td>50% x</td>
<td>Board Administration Allocation of the School Board Administration and Governance Grant (updated in 2017-18 to reflect the new, fully implemented Board Administration Allocation which provides support for the ten core functions)</td>
</tr>
<tr>
<td>100% x</td>
<td>School Operations Allocation of the School Facility Operations and Renewal Grant</td>
</tr>
</tbody>
</table>

NOTES: For FFL, start-up funding for new elementary schools is excluded. For School Operations, funding for licensing and approved asset management software, funding for capital lease amount on School Authority Amalgamation and funding for Community Use of Schools are excluded.
$B$ is the sum of the following weighting factors based on 2017-18 ADE:

<table>
<thead>
<tr>
<th>Weighting Factor</th>
<th>Grants (2017-18 Benchmarks and 2017-18 ADE)</th>
</tr>
</thead>
<tbody>
<tr>
<td>13% x</td>
<td>Pupil Foundation Grant</td>
</tr>
<tr>
<td>100% x</td>
<td>Special Education Per-Pupil Amount (SEPPA) Allocation of the Special Education Grant</td>
</tr>
<tr>
<td>100% x</td>
<td>French as a First Language (FFL) Allocation of the Language Grant</td>
</tr>
<tr>
<td>50% x</td>
<td>Remote and Rural Allocation of the Geographic Circumstances Grant</td>
</tr>
<tr>
<td>50% x</td>
<td>Board Administration Allocation of the School Board Administration and Governance Grant (Updated in 2017-18 to reflect the new, fully implemented, Board Administration Allocation made up of ten core functions)</td>
</tr>
<tr>
<td>100% x</td>
<td>School Operations Allocation of the School Facility Operations and Renewal Grant</td>
</tr>
</tbody>
</table>

NOTES: For FFL, start-up funding for new elementary schools is excluded. For School Operations, funding for licensing and approved asset management software, funding for capital lease amount on School Authority Amalgamation and funding for Community Use of Schools are excluded.

**Determining the 2017-18 Second Year Component**

The calculation of the second year component for the 2017-18 school year is equal to 25 percent of a school board’s 2016-17 First Year Component.
School Board Administration and Governance Grant

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

Funding is provided through the following allocations:

- Trustees Allocation – $11.2 million,
- Reporting Entity Project Allocation – $6.2 million,
- Parent Engagement Funding Allocation – $3.0 million,
- Internal Audit Allocation – $5.2 million, and
- Board Administration Allocation – $553.3 million.
- Employer Bargaining Agent Fees Allocation – $4.6 million,
- Human Resource Transition Supplement - $10.0 million,
- Capital Planning Capacity Allocation – $8.3 million,
- Technology Enabled Learning and Teaching Contacts (TELT) Allocation – $7.6 million, and
- Managing Information for Student Achievement (MISA) Local Capacity Allocation – $3.2 million.

The total School Board Administration and Governance Grant is projected to be $612.6 million in 2017–18.

New in 2017-18

New Board Administration Allocation Model

In 2014–15, the Ministry of Education began phasing in a new allocation model for the School Board Administration and Governance Grant, as recommended by the School Board Administration and Governance Advisory Group (BAAG). In 2017–18 the new allocation model is fully phased in, which, while fiscally neutral provincially, will have some redistributive impacts on school boards.

Under the new model, three of the Grant’s previous allocations – the Directors and Supervisory Officers Allocation, the Board Administration Allocation, and the Multiple Municipalities Allocation – are now a single Board Administration Allocation made up of ten core functions. The remaining allocations are unaffected.
Salary Benchmark Adjustments

In 2017–18, the compensation benchmark for School Board Administration staff (salary and benefits) will be increased for all non-union school board employees with the exception of the benchmarks related to directors.

Trustees Allocation

The Trustees Allocation is projected to be $11.2 million in 2017–18.

Trustee Honoraria

Ontario Regulation 357/06, *Honoraria for Board Members*, provides a formula which establishes the maximum honorarium that a board member may receive. The Trustees Allocation, which is based on the number of trustees, supports trustee honoraria, expenses, meeting costs, and professional development (for example, conferences).

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

<table>
<thead>
<tr>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,000</td>
<td>per trustee (including chair) for a trustee honorarium</td>
</tr>
<tr>
<td>$5,000</td>
<td>per trustee (including chair) for travel and expense allowance, professional development, and other costs</td>
</tr>
<tr>
<td>$10,000</td>
<td>per board as additional honoraria for the chair and vice-chair</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>base amount ($5,900) + attendance amount ($1,200) that assumes attendance at two committees of the board per month, which are required under the <em>Education Act</em></td>
<td>per trustee (including chair and vice-chair) for trustee honoraria and attendance amount</td>
</tr>
<tr>
<td>amount ($5,000) for chair + amount of ($2,500) for vice-chair</td>
<td>per board as additional honoraria for the chair and vice-chair</td>
</tr>
</tbody>
</table>
The Ministry funds the full trustee honorarium calculated under the old method, plus 50 percent of the incremental cost between the new and old methods of calculating trustee honoraria. Boards provide for any additional costs.

### Student Trustee Honoraria

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

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

<table>
<thead>
<tr>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,500</td>
<td>per student trustee for trustee honorarium, based on the actual number of student trustees per board</td>
</tr>
<tr>
<td>$5,000</td>
<td>per student trustee for travel and expense allowance, professional development, and other costs</td>
</tr>
</tbody>
</table>
This approach is consistent with current provisions for other trustees where the Ministry funds 50 percent of the incremental cost of trustee honoraria.

**Reporting Entity Project Allocation**

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

Since 2005–06, the Ministry of Education has been working with school boards to ensure that all financial information required for consolidation purposes is accurately collected, prepared, and reported. This has resulted in the following reporting requirements for boards including:

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

For 2017–18, funding for REP is projected to be $6.2 million.

<table>
<thead>
<tr>
<th>Reporting Entity Project</th>
<th>2017–18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base amount per board</td>
<td>$54,710</td>
</tr>
<tr>
<td>Per-pupil amount</td>
<td>$1.14</td>
</tr>
</tbody>
</table>

**Parent Engagement Funding Allocation**

The Province provides Parent Engagement funding to support school boards in the implementation of a wide range of policies, programs, strategies, and initiatives that involve parents. The Ministry allocates $3.0 million annually based on the following:

\[
5000 + \text{0.17 per student for board parent involvement committee} + \text{500 per school council}^* \]
Calculating the Per-School Council Amount: As part of the implementation of SBEM, which is fully implemented in 2017-18, each school generates $500 and any combined elementary/secondary school of at least 350 students (with at least 100 elementary students and at least 100 secondary students) receives an additional $500.

Internal Audit Allocation

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

The funding supports the regional audit teams whereby boards across the province are grouped into eight regions based on geographic location. Each region is supported by a regional internal audit team. This model promotes sharing of best practices in internal audit and risk management activities and ensures efficient and equitable distribution of resources within the sector. A host board is assigned within each of the eight regions to oversee the administrative requirements of the regional audit team on behalf of other boards in the region. The internal audit funding is provided to the eight host boards.

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

Internal Audit Components

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

a) $259,294 per region

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

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

\[
\left( \frac{\text{Total km}^2 \text{ in region}}{\text{Total km}^2 \text{ in Province}} \right) \times 750,000
\]
Board Administration Allocation

The new Board Administration Allocation is projected to be $553.3 million in 2017-18. This year represents the final year of phase-in of the new Board Administration Allocation.

The 10 core functions

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

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

1. **Director of Education**: This allocation is intended to cover salary and benefits for the director of education.

2. **Senior Administration function**: This allocation is intended to cover the cost of the salaries and benefits for a number of associate directors, superintendents, senior business officials and other senior supervisory officers who report to the director of education. The cost driver for this allocation is ADE and Dispersion, which recognizes the higher administrative costs incurred by some geographically extensive boards.

3. **Director’s Office function**: This allocation is intended to cover the cost of the salaries and benefits for direct administrative support for the director and any other senior executives, including associate directors, superintendents, senior business officials and other senior supervisory officers. The cost driver for this allocation is the number of senior executives “funded” by the allocation model. Since the Director’s Office staff provide support to senior executives, the number of funded senior executives is a proxy for the need for direct administrative support and is determined by functions 1 and 2.

4. **Human Resources function**: This allocation is intended to cover the cost of the salaries and benefits for staff responsible for the management of employee files, recruitment, calculation of employee wages, labour relations, performance management, benefits, learning and development, attendance management, and staffing allocation. The cost driver for this allocation is the number of T4 statements that the Board is required to complete, over the course of the fiscal year, for income purposes in respect of the 2016 calendar year. This driver recognizes the workload of Human Resources (HR) staff and captures all staff including part-time and occasional.

5. **Finance function**: This allocation is intended to cover the cost of the salaries and benefits for staff responsible for budgeting and planning, accounting, financial reporting and analysis, treasury management, non-grant revenue / receivables, and transaction processing. The cost driver for this allocation is ADE and number of municipalities, which recognizes the additional costs incurred by boards that are required to interact with a large number of municipalities and other local governing agencies. Additional funding is provided to a board with 20 or more municipalities within its jurisdiction. In addition, the funding for Capital Administration,
previously allocated through a table in the applicable education regulation, is allocated through this function to recognize the costs incurred by boards in managing their capital projects.

6. **Payroll function:** This allocation is intended to cover the cost of the salaries and benefits for staff responsible for processing periodic pay cheques, reconciliation, withholding taxes, updating vacation and sick pay. The cost driver for this allocation is the number of T4 statements that the Board is required to complete, over the course of the fiscal year, for income purposes in respect of the 2016 calendar year. This driver recognizes the workload of Payroll staff and captures all staff including part-time and occasional.

7. **Purchasing/Procurement function:** This allocation is intended to cover the cost of the salaries and benefits for staff responsible for determining purchasing needs, selecting suppliers, ensuring compliance with procurement directives, negotiating prices and follow-up. The cost driver for this allocation is ADE.

8. **Administration and Other Supports:** This allocation is intended to cover the cost of the salaries and benefits for staff responsible for research, communications, community and government relations, office services, reception, and so forth, which is not captured under any of the other core functions. The cost driver for this allocation is ADE.

9. **Information Technology function:** This allocation is intended to cover the cost of the salaries and benefits for staff responsible for delivering a number of information technology (IT) services and supports to school boards and would include infrastructure services, application support and design and desktop support. The cost driver for this allocation is the number of board administration staff “funded” by the allocation model. As IT staff serve the needs of other staff, total funded board staff is a proxy for the software users (payroll, accounting, HR, e-mail). Therefore, the IT allocation is indirectly determined by all the other drivers from the previous eight core functions.

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

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

**Compensation Benchmarks**

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

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

<table>
<thead>
<tr>
<th>Core Function</th>
<th>Driver</th>
<th>Formula</th>
<th>Salary (including benefits)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Directors</td>
<td>None</td>
<td>$203,603.67</td>
<td>$203,603.67</td>
</tr>
<tr>
<td>Other Senior Admin</td>
<td>ADE &amp; Dispersion (D)*</td>
<td>$168,167.54</td>
<td></td>
</tr>
<tr>
<td>Director's Office</td>
<td># of Funded Senior Executives (SE)</td>
<td>$66,886.77</td>
<td>$66,886.77</td>
</tr>
<tr>
<td>Human Resources</td>
<td>T45</td>
<td>$78,637.33</td>
<td>$78,637.33</td>
</tr>
<tr>
<td>Finance</td>
<td>ADE &amp; # Municipalities (M)</td>
<td>$78,637.33</td>
<td>$78,637.33</td>
</tr>
<tr>
<td>Payroll</td>
<td>T45</td>
<td>$78,637.33</td>
<td>$78,637.33</td>
</tr>
<tr>
<td>Purchasing</td>
<td>ADE</td>
<td>$78,637.33</td>
<td>$78,637.33</td>
</tr>
<tr>
<td>Admin and Other</td>
<td>ADE</td>
<td>$78,637.33</td>
<td>$78,637.33</td>
</tr>
<tr>
<td>Information Technology</td>
<td># of Funded Board Administration (FBA) staff</td>
<td>$98,959.83</td>
<td></td>
</tr>
<tr>
<td>Non-Staff</td>
<td>ADE</td>
<td>$153,126 + $63.33 x ADE</td>
<td>n/a</td>
</tr>
</tbody>
</table>

NOTE 1: Pension plan contributions for eligible members of the Ontario Teachers’ Pension Plan (OTPP), are matched by the Government and are not included in the benefit benchmarks.

NOTE 2: The chart above does not include $7.6M for TELT, $3.2M for MISA Local Capacity, $4.6M for Employer Bargaining Agent Fees and $8.3M for capital planning capacity.
Central Employer Bargaining Agency Fees Allocation

Under the *School Boards Collective Bargaining Act (SBCBA) 2014*, trustees’ associations are the statutory central employer bargaining agents for school boards in central negotiations with teachers’ federations and education worker unions.

In 2017–18, Boards will continue to be provided with the funding necessary to support the labour relations activities of their respective trustees’ associations through the School Board Administration and Governance Grant. The trustees’ associations will use these fees solely for the purpose of central labour relations activities, including preparing for central bargaining, participating in the central bargaining process itself, implementation and ongoing maintenance of central collective agreements. Eligible expenses include: staffing positions for central negotiations, as well as labour-related travel and accommodation, operating expenses, actuarial services, legal services, and translation.

In 2017-18, a total of $4.6M will be provided to school boards in the following manner:

<table>
<thead>
<tr>
<th>Type of School Board</th>
<th># of School Boards</th>
<th>Base Funding for Each School Board in GSN</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>English Public</td>
<td>31</td>
<td>$43,316</td>
<td>$1,342,796</td>
</tr>
<tr>
<td>English Catholic</td>
<td>29</td>
<td>$43,017</td>
<td>$1,247,493</td>
</tr>
<tr>
<td>French Public</td>
<td>4</td>
<td>$233,628</td>
<td>$934,512</td>
</tr>
<tr>
<td>French Catholic</td>
<td>8</td>
<td>$129,854</td>
<td>$1,038,832</td>
</tr>
<tr>
<td>Isolates &amp; Hospital Boards</td>
<td>9</td>
<td>$1,000</td>
<td>$9,000</td>
</tr>
<tr>
<td>------------------------------</td>
<td>--------------------</td>
<td>------------------------------------------</td>
<td>---------</td>
</tr>
<tr>
<td></td>
<td>81</td>
<td>n/a</td>
<td>$4,572,633</td>
</tr>
</tbody>
</table>

**Human Resource Transition Supplement**

To assist school boards with the recently negotiated agreements, the ministry is providing a temporary transitional supplement of $10 million. Each boards’ amount of the $10 million was derived based on the board’s share of the provincial total number of education workers (full-time equivalent staff) adjusted to exclude trustees and lunchroom supervisors (using data from the 2016-17 Estimates).
Funding for Capital Planning Capacity Allocation

In 2017–18, Boards will continue to be provided $8.3 million in funding to support Capital Building and Data Management capacity in school boards.

Technology Enabled Learning and Teaching Contact (TELT) Allocation

$7.6 million in funding will provide each school board with one Technology Enabled Learning and Teaching Contact (TELT) to support the transformation of learning and teaching in the physical and virtual environment.

The funding is based on a fixed amount of $105,000 for each board and will cover salaries, benefits and travel costs.

Managing Information for Student Achievement (MISA) Local Capacity Allocation

$3.2 million in funding for Managing Information for Student Achievement (MISA) Local Capacity is intended for activities to help school boards build capacity and better manage information to inform board decisions, school administration, and classroom practice.

The funding is based on a fixed amount of $35,000 for each board and $0.35 per ADE.
School Facility Operations and Renewal Grant

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

- School Operations Allocation – $2.06 billion, and
- School Renewal Allocation – $357.2 million.

The total School Facility Operations and Renewal Grant is projected to be $2.41 billion in 2017–18.

School Board Efficiencies and Modernization (SBEM)

2017-18 is the final year of the 4-year phase in of SBEM measures to modernize the School Facility Operations and Renewal Grant by:

- Eliminating base top-up support for both the School Operations and the School Renewal Allocations;
- Reinvesting a portion of this funding in per pupil operating and renewal cost benchmarks;
- Updating the three board specific adjustment factors: Supplementary Area Factor (SAF); Weighted School Age; and Geographic Adjustment Factor (GAF). These factors are being updated to reflect the current inventory of schools (including additions/demolitions) and the full implementation of Full-day Kindergarten;
- Introducing reduced distance thresholds to qualify for enhanced top-up, while phasing out enhanced top-up eligibility based on rural postal codes and additional rural schools that would have otherwise been listed in the Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year regulation.
Operations Allocation

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

- Base School Operations (based on a per pupil amount) – $1.93 billion,
- Enhanced Top-up for School Operations – $93.0 million,
- Community Use of Schools – $29.0 million,
- Licensing and Related Fees for Approved Asset Management Software – $1.0 million,
- Capital Lease Amount on School Authority Amalgamation – $0.1 million, and
- Section 23 Facilities Amount – $2.0 million.

For 2017–18, this allocation is projected to be $2.06 billion.
<table>
<thead>
<tr>
<th>Component</th>
<th>Elementary Panel</th>
<th>Secondary Panel</th>
<th>Adult Education / Other Programs</th>
</tr>
</thead>
</table>
| Enrolment                        | “Day-School ADE” of pupils enrolled in Junior Kindergarten, Senior Kindergarten, and Grades 1 through 8. | “Day-School ADE” of pupils enrolled in Grades 9 through 12, excluding students 21 years of age and older. | • Day-School ADE of pupils 21 years of age or older, High-Credit portion of pupils in secondary school.  
• ADE of pupils enrolled in Continuing Education credit courses during the day (excluding pupils enrolled in correspondence self-study programs).  
• ADE of pupils enrolled in Secondary Summer School programs.  
• Approved spaces in care, treatment and custody programs that operate in board-owned space are treated as Continuing Education. |

**On the Ground Capacity (OTG)**

The Ministry has identified categories of instructional space for all elementary and secondary facilities of a board using the *Report of the Pupil Accommodation Review Committee* (August 1998). A loading has been assigned to each category of instructional space identified, based on the number of pupils that can reasonably be accommodated in each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity.

<table>
<thead>
<tr>
<th>Benchmark Area Requirement per Pupil (fixed)</th>
<th>9.70 m²</th>
<th>12.07 m²</th>
<th>9.29 m²</th>
</tr>
</thead>
</table>
| The Benchmark Area Requirement per Pupil provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming (including primary class size), and secondary school programming.  
It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g., ESL, etc.) programming. |  |  | The Benchmark Area Requirement for Adult Education and Other Programs is lower than the traditional secondary school panel because no additional space is required for special needs programs. |
Component | Elementary Panel | Secondary Panel | Adult Education / Other Programs
---|---|---|---
Supplementary Area Factor (SAF) | The Board-specific Supplementary Area Factor recognizes unique design features of a board’s school facilities such as wide hallways, large shop spaces, and auditorium space, as well as the additional space requirement associated with special needs programming.

Each board has an elementary and secondary SAF that is greater than or equal to an adjustment factor of 1.0 (the secondary SAF is used for “Adult Education/Other Programs”).

Each board’s Supplementary Area Factors would be set out in the Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year regulation.

Benchmark for Operating Costs | Allocation method benchmark for operating costs: $87.27/m²

Adjustment Factor Calculations

For 2017–18, the board specific adjustment factors have been updated to reflect data available in the School Facility Inventory System (SFIS), as of September 2, 2014.

Weighted School Age

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

<p>| Example: School Age Calculation |</p>
<table>
<thead>
<tr>
<th>Construction History</th>
<th>Age</th>
<th>Gross Floor Area (GFA)</th>
<th>Age x GFA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original Construction</td>
<td>40</td>
<td>1,000</td>
<td>40,000</td>
</tr>
<tr>
<td>Addition</td>
<td>20</td>
<td>1,500</td>
<td>30,000</td>
</tr>
<tr>
<td>Addition</td>
<td>10</td>
<td>3,000</td>
<td>30,000</td>
</tr>
<tr>
<td>Demolition</td>
<td>40</td>
<td>-500</td>
<td>-20,000</td>
</tr>
<tr>
<td>Addition</td>
<td>2</td>
<td>500</td>
<td>1,000</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>5,500</td>
<td>81,000</td>
</tr>
</tbody>
</table>

Weighted Average Age $\frac{81,000}{5,500} = 14.73$

The weighted ages of schools have been updated as of September 2, 2014.
Supplementary Area Factor (SAF)

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

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

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

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

For the first two items, the actual GFA is used, as the Ministry does not have a construction area benchmark for schools below the specified capacity threshold. For the last two items, the GFA is adjusted to reflect the lesser of the actual area per pupil or the (fixed) benchmark area requirement per pupil. This means that, for the purposes of calculating the SAF, a school’s GFA was not adjusted below the fixed elementary (9.7 m²) or secondary (12.07 m²) benchmark area requirements. The table below provides an example of how the SAFs have been calculated.

The data used to calculate the SAFs have been updated as of September 2, 2014.
Example: Elementary SAF Calculation

<table>
<thead>
<tr>
<th>Board Owned Schools</th>
<th>Weighted Average Age</th>
<th>OTG</th>
<th>Adjusted Area Calculation</th>
<th>GFA</th>
</tr>
</thead>
<tbody>
<tr>
<td>XX</td>
<td>25</td>
<td>210</td>
<td>Area per Pupil = ( \frac{2,431 \text{ m}^2}{210 \text{ pupil places}} = 11.58 \text{ m}^2/\text{per pupil place} )</td>
<td>2,431 m²</td>
</tr>
<tr>
<td>YM</td>
<td>5</td>
<td>465</td>
<td>Actual GFA = 5,100 m², OTG = 465 pupil places, Area per Pupil = 5,100 / 465 = 10.97 m²/ per pupil place, Variable benchmark, OTG = 465 pupil places, New Variable Area per Pupil = 10.35 m²/ per pupil place</td>
<td>The adjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board: 4,813 m²</td>
</tr>
<tr>
<td>ZZ</td>
<td>3</td>
<td>620</td>
<td>Actual GFA = 6,070 m², OTG = 620 pupil places, Area per Pupil = 6,070 / 620 = 9.79 m²/ per pupil place, Variable benchmark, OTG = 620 pupil places, New Variable Area per Pupil = 10.12 m²/ per pupil place</td>
<td>The unadjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board: 6,070 m²</td>
</tr>
</tbody>
</table>

The adjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board:

4,813 m²

The unadjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board:

6,070 m²

Take lesser GFA of 5,100 m² and 4,813 m²

6,070 m²

Take lesser GFA of 6,070 m² and 6,295 m²

Total 1,295 13,314 m²
Example: Elementary SAF Calculation

<table>
<thead>
<tr>
<th>Board Owned Schools</th>
<th>Weighted Average Age</th>
<th>OTG</th>
<th>Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]</th>
<th>GFA</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAF = (GFA/OTG) / Benchmark Area per Pupil</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>= (13,314 m² / 1,295) / 9.70 m² = 1.060</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Base School Operations

The Base School Operations Amount is projected to be $1.93 billion in 2017–18 and is calculated using the following formula:

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

The factors used to determine the Base School Operations for elementary, secondary, and other programs are set out in the table above (p. 111).

Enhanced Top-up for School Operations

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

Enhanced Top-up for School Operations is calculated on an individual school-facility level for those facilities that are offering a regular day-school program (exclusive of adult day school) that are distant from one another and are operating at less than full capacity, that is, in facilities where enrolment is less than capacity.

School facilities where enrolment exceeds capacity do not generate any enhanced top-up funding; however, the entire enrolment of the facility (including the portion of enrolment that is greater than capacity) is generating funding from the Base School Operations component.

Enhanced Top-up for School Operations funding is projected to be $93.0 million in 2017–18.
Eligibility requirements to qualify for enhanced top-up

A school facility is eligible for Enhanced Top-up for School Operations if it meets one of the following criteria:

- school facility is an elementary school where the next closest elementary or secondary school of the board is at least 10 kilometres away, or
- school facility is a secondary school where the next closest secondary school of the board is at least 20 kilometres away.
- Note that the distance to the closest school is measured by road distance and that the next closest school facility does not include any school facility on the same campus.

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

Enhanced top-up along with other components of School Operations Allocation will ensure that qualifying school facilities are funded at 100 percent of their capacity.

New school facilities that opened or school facilities that have undergone significant renovations in or after 2011–12 are not eligible for this funding in 2017–18.
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. The ministry is providing a 3% increase to this funding in 2017-18 (approximately $0.8 million).

Total Community Use of Schools Allocation in 2017–18 is projected to be $29.0 million.

Board-by-board allocations under Community Use of Schools can be found in the Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year regulation*.

Allocation for Licensing and Related Fees for Approved Asset Management Software

This allocation is projected to be $1.0 million in 2017–18.

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

Each board's Allocation for Licensing and Related Fees for Approved Asset Management Software is set out in the Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year regulation.

Capital Lease Amount on School Authority Amalgamation

In 2017–18, $0.1 million is being provided to continue capital lease arrangements made by former school authorities in remote communities.

* Information on the community use of schools can be found on the Ministry of Education website.
Section 23 Facilities Amount Allocation

In 2017–18, $2.0 million is being provided for the Section 23 Facilities Amount Allocation, which supports education programs for school-aged children and youth in Government-approved care and/or treatment, custody and correctional facilities (see page 40).
School Renewal Allocation

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

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

- Base School Renewal – $289.5 million,
- Enhanced Top-up for School Renewal – $14.0 million, and
- Enhancement to address deferred maintenance needs – $53.7 million.

For 2017–18, this allocation is projected to be $357.2 million.

Cap on Operating Expenses:

As of 2014–15 and going forward, any increase in the amount of school renewal funding directed towards operating expenses, under this allocation, will be limited to an additional 5 percent of each board’s historical three year average amount spent on operating (using the 2010-11, 2011-12 and 2012-13 fiscal years). This is to ensure that part of this funding continues to be used for depreciable type expenses.

New Investment: $40 million

As in the 2015-16 and 2016-17 school year, the ministry has allocated an additional $40 million to school boards under this allocation. These funds have been allocated in proportion to a school board’s relative share of the (projected) provincial SRA funding for the 17-18 school year.

This additional funding has been split, for each board, to address operating/maintenance type expenditures (e.g. painting) and expenditures that are capital in nature (e.g. roof repair, accessibility enhancements, portable repair). While the additional operating/maintenance funds can be put towards capital investments, the additional capital funds cannot be put towards operating/maintenance items.
<table>
<thead>
<tr>
<th>Component</th>
<th>Elementary Panel</th>
<th>Secondary Panel</th>
<th>Adult Education / Other Programs</th>
</tr>
</thead>
</table>
| **Enrolment**                          | “Day-School ADE” of pupils enrolled in Junior Kindergarten, Kindergarten, and Grades 1 through 8. | “Day-School ADE” of pupils enrolled in Grades 9 through 12, excluding students 21 years of age and older. | • Day-School ADE of pupils 21 years of age or older, High-Credit portion of pupils in secondary school.  
  • ADE of pupils enrolled in Continuing Education credit courses during the day (excluding pupils enrolled in correspondence self-study programs).  
  • ADE of pupils enrolled in Secondary Summer School programs.  
  • Approved spaces in care, treatment and custody programs that operate in board-owned space are treated as Continuing Education. |
| **On the Ground Capacity (OTG)**       | The Ministry has identified categories of instructional space for all elementary and secondary facilities of a board using the Report of the Pupil Accommodation Review Committee (August 1998). A loading has been assigned to each category of instructional space identified, based on the number of pupils that can reasonably be accommodated in each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity. | N/A |  
| **Benchmark Area Requirement per Pupil (fixed)** | 9.70 m² | 12.07 m² | 9.29 m² | 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 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 |
### Component

<table>
<thead>
<tr>
<th>Component</th>
<th>Elementary Panel</th>
<th>Secondary Panel</th>
<th>Adult Education / Other Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplementary Area Factor (SAF)</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Each board has an elementary and secondary SAF that is greater than or equal to an adjustment factor of 1.0 (the secondary SAF is used for &quot;Adult Education/Other Programs&quot;).</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Each board’s Supplementary Area Factor would be set out in the Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year regulation.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Benchmark for Renewal Costs</td>
<td>Allocation method benchmark for renewal costs: Board-specific weighted average of $7.89 per m² and $11.83 per m² with the weights reflecting the board’s total area under and over 20 years of age (weighted average age) respectively.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Each board’s percentage of elementary and secondary school facility areas that are under and over 20 years of age would be set out in the Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year regulation.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Geographic Adjustment Factor (GAF) (2011)</td>
<td>The GAF is a cost index used by the Ministry to identify and recognize regional variations in the construction and renewal costs of school facilities.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Each board’s Geographic Adjustment Factors would be set out in the Grants for Student Needs – Legislative Grants for the 2017-2018 School Board Fiscal Year regulation.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Adjustment Factor Calculations

For 2017-18, the board specific adjustment factors have been updated to reflect data available in the School Facility Inventory System (SFIS), as of September 2, 2014.

#### Weighted School Age

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

<table>
<thead>
<tr>
<th>Construction History</th>
<th>Age</th>
<th>Gross Floor Area (GFA)</th>
<th>Age x GFA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original Construction</td>
<td>40</td>
<td>1,000</td>
<td>40,000</td>
</tr>
<tr>
<td>Addition</td>
<td>20</td>
<td>1,500</td>
<td>30,000</td>
</tr>
<tr>
<td>Addition</td>
<td>10</td>
<td>3,000</td>
<td>30,000</td>
</tr>
<tr>
<td>Demolition</td>
<td>40</td>
<td>-500</td>
<td>-20,000</td>
</tr>
<tr>
<td>Addition</td>
<td>2</td>
<td>500</td>
<td>1,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>5,500</strong></td>
<td><strong>81,000</strong></td>
</tr>
</tbody>
</table>

Weighted Average Age $\frac{81,000}{5,500} = 14.73$

The weighted ages of schools have been updated as of September 2, 2014.

**Supplementary Area Factor (SAF)**

A board’s SAF is determined by comparing its area per pupil, per panel, with the benchmark area per pupil of 9.7 m$^2$ for elementary and 12.07 m$^2$ for secondary. If the board’s area per pupil is less than the benchmark, it is deemed to have an SAF of 1.0. To calculate a board’s area per pupil, the total on-the-ground capacity of its schools (by panel) is divided by the total adjusted gross floor area (GFA) of these schools.

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

The data used to calculate the SAFs have been updated as of September 2, 2014.

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

- Elementary schools with a capacity of less than 200 pupil places,
- Secondary schools with a capacity of less than 300 pupil places,
- Elementary schools where the variable benchmark is less than the fixed area per pupil of 9.7 m$^2$, and
- Secondary schools where the variable benchmark is less than the fixed benchmark area per pupil of 12.07 m$^2$.

For the first two items, the actual GFA is used, as the Ministry does not have a construction area benchmark for schools below the specified capacity threshold. For the last two items, the GFA is adjusted to reflect the lesser of the actual area per pupil or the (fixed) benchmark area requirement per pupil. This means that, for the purposes of calculating the SAF, a school’s GFA was not adjusted below the fixed elementary (9.70 m$^2$) or secondary (12.07 m$^2$) benchmark area requirements. The table below illustrates how the SAFs have been calculated.
## Example: Elementary SAF Calculation

<table>
<thead>
<tr>
<th>Board Owned Schools</th>
<th>Weighted Average Age</th>
<th>OTG</th>
<th>Adjusted Area Calculation</th>
<th>GFA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>[Area per Pupil = (GFA / OTG)]</td>
<td></td>
</tr>
<tr>
<td>XX</td>
<td>25</td>
<td>210</td>
<td>Area per Pupil = 2,431 m² / 210 pupil places</td>
<td>2,431 m²</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>= 11.58 m²/per pupil place</td>
<td></td>
</tr>
<tr>
<td>YY</td>
<td>5</td>
<td>465</td>
<td>Actual GFA = 5,100 m²</td>
<td>The adjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>OTG = 465 pupil places</td>
<td>4,813 m²</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Area per Pupil = 5,100 / 465</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>= 10.97 m²/per pupil place</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Variable benchmark</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>OTG = 465 pupil places</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Area per Pupil = 465 pupil places</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>= 10.35 m²/per pupil place</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>New Variable Area per Pupil = 465 x 10.35</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>= 4,813 m²</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Adjusted GFA</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>The unadjusted GFA for this school would be used to calculate the SAF for the elementary panel for this board:</td>
<td></td>
</tr>
<tr>
<td>ZZ</td>
<td>3</td>
<td>620</td>
<td><strong>Actual GFA</strong> = 6,070 m²</td>
<td>6,070 m²</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>OTG</strong> = 620 pupil places</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Area per Pupil</strong> = 6,070 / 620</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>= 9.79 m²/per pupil place</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Variable benchmark</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>OTG</strong> = 620 pupil places</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Area per Pupil</strong> = 620 pupil places</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Adjusted GFA</strong> = OTG x Variable Area per Pupil</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>= 620 x 10.12</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>= 6,295 m²</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Take lesser GFA of 6,070 and 6,295 m²</strong></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1,295</td>
<td></td>
<td>13,314 m²</td>
<td></td>
</tr>
<tr>
<td>SAF</td>
<td>= (GFA/OTG) / Benchmark Area per Pupil</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>= (13,314 m² / 1,295) / 9.70 m² = 1.060</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Age Factor - Over/Under 20 Years of Age

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

New Benchmark:
- The benchmark renewal cost for schools < 20 years of age is: $7.89 per m².
- The benchmark renewal cost for schools ≥ 20 years of age is: $11.83 per m².

Base School Renewal

The Base School Renewal is calculated using the following formula:

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

The factors used to determine the Base School Renewal for elementary, secondary and other programs are set in the table above (p. [120]).

Enhanced Top-up for School Renewal

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

Enhanced Top-up for School Renewal is calculated on an individual school-facility level for those facilities that are offering a regular day-school program (exclusive of adult day school) that are distant from one another and are operating at less than full capacity, that is, in facilities where ADE is less than capacity.

School facilities where enrolment exceeds capacity will not generate any enhanced top-up funding; however, the entire enrolment of the facility (including the portion of enrolment greater than capacity) is generating funding from the Base School Renewal Component.

New school facilities that opened and have not undergone significant renovations in or after 2011–12 are not eligible for this funding in the 2017–18.

Enhanced Top-up for School Renewal funding is projected to be $14.0 million in 2017–18.
Eligibility requirements to qualify for enhanced top-up

A school facility is eligible for Enhanced Top-up for School Renewal if it meets one of the following criteria:

- facility is an elementary school where the next closest elementary or secondary of the board is at least 10 kilometres away, or
- facility is a secondary school where the next closest secondary school of the board is at least 20 kilometres away.

Note that the distance to the closest school is measured by road network and that the next closest school facility does not include any school facility on the same campus.

Enhanced Top-up along with other components of the School Renewal Allocation will ensure that qualifying school facilities are funded at 100 percent of their capacity.

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

School Renewal Enhancement

In 2017–18, this allocation is projected to be $53.7 million and is an annual allocation provided to school boards to address deferred maintenance needs. The GAF is applied to this amount.

Each board’s allocation is set out in the Grants for Student Needs – Legislative Grants for the 2017–2018 School Board Fiscal Year regulation.

New Investment: $40 million

As in the 2015-16 and 2016-17 school year, the ministry has allocated $40 million to school boards. These funds have been allocated in proportion to a school board’s relative share of the (projected) provincial SRA funding for the 2017-18 school year.
This additional funding has been split, for each board, to address operating/maintenance type expenditures (e.g. painting) and expenditures that are capital in nature (e.g. roof repair, accessibility enhancements, portable repair). While the additional operating/maintenance funds can be put towards capital investments, the additional capital funds cannot be put towards operating/maintenance items.
Debt Service Support

Remaining New Pupil Places and Good Places to Learn balances into Capital Priorities

Under the New Pupil Places (NPP) capital program introduced in 1998 and the Good Places to Learn (GPL) capital program introduced in 2004, school boards were provided funding to support capital debt that was financed through either third party debentures or Ontario Financing Authority (OFA).

In 2009-10, the ministry concluded the two programs (NPP & GPL) and as a result, a one-time debt support grant was provided for any debt relating to ministry approved capital expenditure net of the pupil accommodation reserve as of August 31, 2010. This grant is being flowed to school boards over the remaining term of their existing capital debt instruments. At the time of the wrap-up, boards were also given a balance that was to be long-term financed through the OFA as they completed projects that were approved by the ministry. School boards will have accessed most of the balance by August 2017.

In 2016-17, the ministry transferred the remaining New Pupil Places and Good Places to Learn balances that would be financed through the OFA to a capital grants model. This change provides efficiencies to school boards’ capital planning and reporting processes as all capital related projects will be funded through a consistent capital grants model. Boards will continue to receive funding to repay existing OFA loan payments.

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

- In 2017–18, 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 2017–18, where a board short-term finances by external borrowing, the Ministry recognizes the short-term interest costs for the one-, two- or three-month Banker’s Acceptance rate (BA) plus 75 points.

Pre-1998 Capital Expenditures

Consistent with the recognition approach of capital debt for the NPP and GPL programs, there was a one-time grant recognition of all the existing approved pre-1998 permanently financed capital debt as of August 31, 2010. This grant is being cash flowed to boards over the remaining term of their existing capital debt instruments.
The existing funding and cash flow mechanism for non-permanently financed debt that was refinanced through the 55 School Board Trust vehicle will remain unchanged.
Capital Funding

Amount for School Condition Improvement

For the 2017-18 and 2018-19 school years, the ministry has committed to another $1 billion in School Condition Improvement funding for each school year. This is further to the $2 billion committed for the 2015-16 and 2016-17 school years. In total, almost $4.7 billion has been allocated to school boards from this program since 2011-12.

<table>
<thead>
<tr>
<th>School Year</th>
<th>Total funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011-12 to 2014-15</td>
<td>$700 million</td>
</tr>
<tr>
<td>2015-16</td>
<td>$960 million</td>
</tr>
<tr>
<td>2016-17</td>
<td>$1,035 million</td>
</tr>
<tr>
<td>2017-18</td>
<td>$1 billion</td>
</tr>
<tr>
<td>2018-19</td>
<td>$1 billion</td>
</tr>
</tbody>
</table>

This funding is intended to help boards address the identified renewal backlog from the data collected to date through the ministry’s five-year Condition Assessment Program, which began in 2011. SCI funding is now allocated in proportion to a board’s total assessed renewal needs under the ministry’s Condition Assessment Program.

School boards are required to direct 70 percent of SCI funding to key building components (for example, foundations, roofs, windows) and systems (for example, HVAC and plumbing). School boards are allowed to use the remaining 30 percent of their new SCI funding to address the above, interiors and site improvement. School boards have the flexibility to prioritize schools and individual components and systems that fit under these categories and deal with problems as they emerge, rather than having to wait for the next condition assessment of a building.
<table>
<thead>
<tr>
<th>Category</th>
<th>Funding</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td>70%</td>
<td>Targeted to building envelope (foundation, roof, windows, etc.) and mechanical systems (electrical, HVAC, plumbing, etc.).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This is based on Uniformat:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>A: Substructure (e.g. foundations, basement walls)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Superstructure (e.g. roofs, exterior walls, windows)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Services (e.g. plumbing, HVAC, fire protection, electrical)</td>
</tr>
<tr>
<td>Discretionary</td>
<td>30%</td>
<td>Flexibility to allocate towards renewal capital project at existing schools (e.g. science labs, pavements, interior finishings, etc.)</td>
</tr>
</tbody>
</table>

Boards are required to report spending of this SCI funding in the VFA.facility database. Reimbursement of board expenditure is contingent on timely reporting. Payments will be made twice a year based on reported expenditure. The ministry will fund short-term interest costs related to these expenditures reflecting that SCI funding will occur on a bi-annual basis, consistent with other capital programs.

Boards must use this funding on depreciable renewal expenditures in schools that are expected to remain open and operating for at least five years. Boards are not to use this funding to expand the size of schools, build new schools, or to service debt.

**Greenhouse Gas Reduction Fund**

As part of the $1 billion in SCI funding for 2017-18, the ministry is announcing a $200 million initiative that will reduce greenhouse gas emissions from facilities in the education sector in support of the Government’s Climate Change Action Plan.

Boards must use this funding towards the replacement, renewal and installation of new – ministry pre-identified – energy efficient building components in older elementary or secondary schools that are expected to remain open and operating for at least five years, and administrative buildings (with some limitations). Energy efficient building components include: energy efficient lighting systems, HVAC systems/controls and other pre-defined enhancements to the building envelope.

Eligible expenditures must be incurred between April 1, 2017 and March 31, 2018. Boards will be required to report spending under the Greenhouse Gas Reduction Fund in the VFA.facility database. Reimbursement of board expenditure is contingent on timely reporting. Payments will be made twice a year based on reported expenditure.
Capital Planning Capacity Program

The Capital Planning Capacity (CPC) program was introduced in 2014–15 to support school boards in acquiring additional resources to undertake a range of capital planning-related activities. For the 2017-18 school year, the ministry is allocating $8.3 million under this program. Total CPC funding is divided into two categories:

The CPC funding is divided into two categories:

- Capacity Building and Data Management ($8.1 million)
- Joint Use Schools Initiatives ($200,000)

CPC funding for Capacity Building and Data Management is allocated using the same methodology as for the 2015-16 and 2016-17 school years (described in detail below) and scales the funds to a province-wide total of $8.1 million.

Capacity Building

Funding for Capacity Building allows boards with excess capacity to:

a. Ensure they develop capital plans to effectively right-size and manage excess capacity in their schools;
b. Support boards to undertake accommodation review processes;
c. Identify and develop potential facility partnership opportunities in underutilized schools that have been deemed by the board as being viable to support such arrangements; and
d. Support boards to hire third-party mediation services to facilitate municipal/board planning discussions and to support cooperative planning.

Eligibility for CPC funding is determined by first calculating the overall impact of the School Board Efficiencies and Modernization initiative (i.e. fully implemented changes to top-up funding) on each board’s School Facility Operations and Renewal (O&R) Grant. School boards are divided into four groups according to the percentage change to each board’s O&R Grant:

- Group A – O&R reduction greater or equal to 5%
- Group B – O&R reduction between 5% and 0%
- Group C – O&R increase between 0% and 5%
- Group D – O&R increase greater or equal to 5%

All boards that fall into Group A are eligible for Capacity Building funds.

All boards that fall into Group D are not eligible for Capacity Building funds.
Boards in Group B and Group C:

- If less than 15% of the total number of the schools of the board are qualifying schools (defined as: schools with utilization at 65% or less), then the board is not eligible for capacity building funds.

- If more than 15% of the total number of the schools of the board are qualifying schools (schools with utilization at 65% or less*), and the board is experiencing a three-year consecutive decline in enrolment in (at least) one panel, then the board is eligible for capacity building funds.

**Data Management**

Funding for Data Management allows all 72 boards to increase decision making capacity by enhancing the ability to update and manage school facility data in a timely manner.

Funding is allocated using a base funding amount and a scaling factor. The scaling factor is used as a multiplier intended to increase the base amount relative to board size and board need. The scaling factors for Capital Planning and Data Management are related to board size in terms of the total number of schools of the board. The scaling factors for Accommodation Review Committee (ARC) Processes and Mediation/Hubs/Partnerships are related to board need in terms of the number of schools a board has that are defined as CPC eligible schools (see above).

The base amounts are as follows:
- Capital Planning base amount: $22,000
- ARC Processes base amount: $22,000
- Mediation/Hubs/Partnerships base amount: $4,550
- Data Management base amount: $30,500

For Capital Planning and Data Management, the scaling factors are (A):
- 1.0 if the board has 0-25 schools
- 1.20 if the board has 26-50 schools
- 1.44 if the board has 51-100 schools
- 1.73 if the board has 101-150 schools
- 2.08 if the board has 151-250 schools
- 2.5 if the board has 251-350 schools
- 3.00 if the board has over 350 schools

For ARC Processes and Facility Partnerships, the scaling factors are (B):
- 1 if the board has 0-4 CPC qualifying schools
- 2 if the board has 5-10 CPC qualifying schools
• 3 if the board has 11-20 CPC qualifying schools
• 4 if the board has 21-30 CPC qualifying schools
• 5 if the board has 31-40 CPC qualifying schools
• 6 if the board has 41-50 CPC qualifying schools
• 7 if the board has more than 50 CPC qualifying schools

The calculation is as follows:

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

The $8.1 million (per year) in CPC funding for Capacity Building and Data Management will be flowed through the School Board Administration and Governance Grant.

**Support for Joint Use Schools**

The ministry has earmarked $200,000 of the CPC funding to encourage the development of more joint use schools between two or more boards.

**Capital Accountability Procedures**

As introduced in 2009, the ministry’s Capital Accountability Measures apply to all new capital projects that school boards undertake related to new schools, additions, or major school retrofits.

For 2017-18, the ministry has revised its Capital Accountability Measures to include child care and child and family centres. In order for a school board or school authority to begin a major construction project (greater than $250,000), the ministry’s capital accountability process must be followed. Depending on the scope, and cost of the project different accountability requirements are needed.

Each approval point is outlined in the new Capital Approval Process Chart – March 2017 (below).

**Approval Point 1 – Pre-Design**

*Facility Space Template*

Boards must complete the Facility Space Template as the first approval point for new schools and major additions or retrofits that cost more than 50 percent of the value of the existing
school. The ministry must approve the template prior to the board retaining the services of an architect.

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

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

**Appointment of a Project Manager**

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

**Approval Point 2 – Pre-Tender**

*Independent Cost Consultant*

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

**Approval to Proceed with Capital Projects**

School boards are not permitted to tender capital projects without first receiving ministry approval to do so. To receive an approval, boards must submit a completed Approval to Proceed form outlining their expected project costs and available funding for the project. This process was implemented to ensure that boards have the financial resources to carry capital projects to completion. There is one exception to this approval requirement. FDK capital projects that cost less than $250,000 do not require a ministry Approval to Proceed. This exemption only applies for stand-alone FDK projects, and a cost estimate for the project would still be required.
Approval Point 3 – Post-Tender

If the tendered amount for the capital project is consistent with the pre-tender project approval, the board may proceed to accept the tender. However, if the tendered amount for the capital project is higher, boards must identify strategies to reduce the tender commitment such that it does not exceed the benchmark funding for the project prior to accepting the tender. These strategies must be approved by the ministry or the board may be directed to redesign the project. The ministry strongly recommends that boards include optional components to the tender proposal to provide for some pricing flexibility.
<table>
<thead>
<tr>
<th>Capital Construction Approval Process Updated</th>
<th>New Schools</th>
<th>Additions</th>
<th>Major Retrofits</th>
<th>Early Years (Child Care, Child &amp; Family, FDK)</th>
</tr>
</thead>
<tbody>
<tr>
<td>February 15, 2017</td>
<td>Repeat Design</td>
<td>New Design</td>
<td>&gt;50% or &gt;$3.0M</td>
<td>&gt;50% and &gt;$3.0M</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>&lt;50% and &lt;$3.0M</td>
<td>&lt;50% and &lt;$3.0M</td>
</tr>
</tbody>
</table>

### Pre-Design

**Facility Space Template**
- Complete template with most recent adaptation (<5 years)
- Board to submit template before hiring architect
- Board to submit template before hiring architect
- Not Required
- Not Required
- Not Required

**Project Manager**
- Board to appoint a Project Manager (either internal staff or external resource). Board to notify Ministry of name and contact info.

**Ministry Approval**
- Ministry must approve scope of project based upon submitted Space Template
- Ministry must approve scope of project based upon submitted Space Template
- Not Required
- Not Required
- Not Required

**GOAL**
- Board to retain an architect

### Pre-Tender

**Independent Cost Consultant Report**
- Board to submit final cost of recent adaptation (<5 years)
- Board to submit an Independent Cost Consultant Report before issuing tender
- Not Required
- Not Required
- Not Required

**Approval to Proceed (ATP) Request**
- Board's senior business official to submit the ATP Request Form confirming total estimated project costs does not exceed board's identified funding.
- Not Required

**Capital Analysis & Planning Tool (CAPT)**
- Board to confirm that data entered in the CAPT for the requested project is in line with the data provided through the ATP Request Form.
- Not Required

**Ministry Approval**
- Ministry's approval required before proceeding to tender. Approval based on identification of sufficient funding.
- Not Required

**GOAL**
- Board to proceed to tender

### Post-Tender

**Tender exceed approved funding amount**
- Board to either identify additional funding available or make design changes to reduce the project cost. In either case, the board must demonstrate to the Ministry that sufficient funding is available to complete the project.

**Tender meet approved funding amount**
- Board to accept tender bid. Important to ensure all project costs are identified and considered.

### Notes:
- Ministry approvals are not required for retrofits that are 100% funded through School Condition Improvement and Early Years Funding less than $250K.
- Consultant to review the design, provide costing analysis and advice and report on options to ensure cost containment. To be based on drawings that are at least 80% complete.
- 50% determined by the following: (Estimated project cost / Latest construction benchmark value of the existing OTG (pre-construction) of the facility).

### Definitions:
- **Addition**: Expansion of the gross floor area of a facility.
- **Major Retrofit**: Major structural renovation or reconstruction of the existing building envelop. It does not include expansion of the existing gross floor area. Any project that does expand the gross floor area, Ministry funds or >$1M in Accumulated Surplus is treated as a Major Retrofit.
School authorities are very small school boards, usually located in remote areas of Ontario or in some children’s hospitals. Funding for school authorities recognizes the unique costs of operating very small schools in remote areas and in institutions.

This allocation is authorized through education funding regulations, but funding levels are not determined through the GSN regulation. However, school authorities’ allocations are based on education funding benchmarks consistent with the GSN, including capital lease arrangements, to the extent possible, with provisions for special approval by the Ministry of Education.
Enrolment

Calculation of Average Daily Enrolment (ADE)

For the purposes of funding through the GSN, only “pupils of the board” are counted, except for the enrolment used to calculate the components of the Board Action Plans (BAP) Allocation as they include students for whom fees are chargeable under the tuition fees regulation. Pupils described in the section on Fees (page 140) are not considered to be pupils of the board for the purposes of calculating grants to school boards, even if enrolled in a board’s school.

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

Day-school Pupils

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

Elementary day-school pupils and secondary day-school pupils (excluding adult day-school pupils and the high-credit ADE of secondary day-school pupils) are funded through most components of the GSN, unless otherwise specified.

The ADE of adult day-school pupils (21 years of age or older as of December 31, 2017) and the high-credit ADE of secondary day-school pupils are primarily funded through the Continuing Education and Other Programs Grant.

High-credit Day School ADE

The portion of a pupil’s enrolment over the 34-Credit Threshold is to be captured in the high-credit day-school ADE category. High-credit day-school ADE is funded at the Continuing Education rate.

Continuing Education and Summer School Pupils

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

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

Boards are able to determine the fees that they charge in respect of visa students and students residing in a First Nation community for regular day-school programs, continuing education, and summer school programs. The boards must, however, charge as a minimum, the base fee calculated in accordance with the Tuition Fees regulation (the BAP Allocation will not be included in the base fee calculation).

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

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

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

The Ministry has established the following dates for submission of financial reports in 2017-18.

- **June 30, 2017**  Board Estimates for 2017-18
- **November 15, 2017**  Board Financial Statements for 2016-17
- **November 24, 2017**  Board Enrolment Projections for 2018-19 to 2021-22
- **December 15, 2017**  Board Revised Estimates for 2017-18
- **May 15, 2018**  Board Financial Report for September 1, 2017 to March 31, 2018

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

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

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

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

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

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

Limitations are detailed below:

- Budgets must be balanced.
- Class-size targets are to be met.
- The Special Education Grant is limited to special education expenditures.
- The allocations within the Student Achievement Envelope of the Learning Opportunities Grant are limited for use collectively on seven programs.
- The Library Staff Allocation is to be used to fund library staff.
- The Per-Pupil Amount Allocation within the Indigenous Education Grant is limited to expenditures that support the Framework. Each board is required to spend at least half of the minimum funding received through this Allocation for the dedicated Indigenous Education Lead position and confirm that any remainder has been used to support the *Framework* through its Board Action Plan (BAP).
- The Mental Health Leader Allocation is to be used to ensure that each board has at least one Mental Health Leader.
- The Rural and Northern Education Fund is to be used to further improve education for students from rural communities.
- New Teacher Induction Program (NTIP) funding is to be used for eligible NTIP expenditures which are required to meet NTIP program requirements.
- School Board Administration and Governance spending shall not exceed the envelope (excluding internal audit).
- The School Renewal Allocation is primarily limited to capital renewal expenditures.
- The School Condition Improvement Allocation is to be used for renewal expenditures that are capitalized.
• Capital funding is to be used for approved capital projects.

• The Temporary Accommodation Allocation is to be used for portable moves, leases, and purchases, as well as lease costs for permanent instructional space.

A portion of GSN funding is to be used first for minor tangible capital assets (furniture and equipment that is capitalized). The Ministry also provides funding outside the GSN through Education Programs - Other (EPO) for a variety of projects. Restrictions related to this funding are included in Transfer Payment contracts.

Balanced Budgets

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

• the board's accumulated surplus for the preceding year, and

• 1 percent of the board's operating revenue.

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

FDK and Primary Class Size Compliance

School boards are required to organize FDK and primary classes to achieve the requirements set out in Ontario Regulation 132/12: Class Size. In 2017-18, the Ministry will continue to take action to ensure compliance with the FDK and Primary (generally grades 1 to 3) provisions of the Class Size regulation (O. Reg. 132/12) as outlined below. The Compliance Framework will be updated to ensure that the new class size caps for FDK are subject to the framework in 2017-18. Further details related to the updated framework will be available in the summer of 2017.

For any board that is not compliant:

• In year one of non-compliance, board Chairs and Directors will be notified by the Minister and Deputy Minister and required to submit a compliance management plan detailing how the board will become compliant with class size regulations.

• In year two of non-compliance and beyond, board Chairs and Directors will be notified by the Minister and Deputy Minister and subject to the following requirements:
  - A one percent reduction in the GSN envelope for board administration and governance after two years of non-compliance.
  - A three percent reduction after three years, similar to the year two reduction.
  - A five percent reduction after four years, similar to the other reductions.
The ministry will also conduct an analysis of that board’s use of other revenues for administrative purposes to determine if further restrictions are necessary.

In any year, a board that does not submit its FDK and Primary class size information to the Ministry by the October deadline will be subject to immediate cash withholdings equivalent to 50 percent of monthly GSN transfers from the ministry.

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

The ministry will be releasing 2016–17 FDK and Primary Class Size information and will notify non-compliant boards. Additionally, the ministry will be updating the FDK compliance framework to reflect the new class size caps.

Special Education Grant

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

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

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

Student Achievement Envelope

The allocations within the Student Achievement Envelope of LOG are:

- the Literacy and Math Outside the School Day Allocation,
• the Student Success, Grades 7 to 12 Allocation,
• the Grade 7 and 8 Literacy and Numeracy and Student Success Teachers,
• the School Effectiveness Framework Allocation,
• the Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation,
• the Specialist High Skills Major (SHSM) Allocation, and
• the Outdoor Education Allocation.

Boards may use the allocations above only for these programs, and must treat any unspent funding as deferred revenue for future spending in these programs. There is flexibility in how boards may use some of the individual allocations within the Student Achievement Envelope, as long as the funds in total are spent on the seven programs in the envelope.

Rural and Northern Education Fund (RNEF)

This funding will be dedicated for school boards to further improve education for students from rural communities. School boards are expected to use the funding for rural education based on local needs and report publicly on how the funding is used, such as:

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

School boards will be able to spend funding allotted to the board using a preliminary school list from the ministry. The list is comprised of schools in which at least half of their students are from rural communities. Boards will be required to publicly post details of RNEF expenditures as well as those schools in which RNEF funding was spent.

New Teacher Induction Program (NTIP)

Boards are expected to use NTIP funding for eligible NTIP expenditures and are required to meet NTIP program requirements according to legislation and the New 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.
School Board Administration and Governance

The school board administration and governance enveloping provision requires that a board’s net administration and governance expenses in a fiscal year do not exceed the funding in the fiscal year provided through the School Board Administration and Governance Grant, minus the public sector compensation restraint amount, plus a portion of other GSN grants that support expenditures for board administration, including:

- the Declining Enrolment Adjustment;
- the Safe and Accepting Schools Allocation;
- the New Teacher Induction Program and other components of the Cost Adjustment and Teacher Qualifications and Experience Grant*;
- the elementary supervision and professional development components of the Pupil Foundation Grant; and
- starting in 2017-18, the French-language equivalence component of the Remote and Rural Allocation.

The Rural and Small Community Allocation, previously included in the limit, has been eliminated through the full implementation of SBEM in 2017-18.

A board’s net administration and governance expenses in the fiscal year are determined based on those expenses after deducting non-GSN revenues, including deferred revenues recognized as revenues in the fiscal year, spent on board administration and governance expenditures.

Safe and Accepting Schools Supplement

To ensure that allocations in the Safe and Accepting Schools Supplement continue to be directed to achieving safe, inclusive and accepting school environments, and to enhance prevention and intervention initiatives, the ministry has introduced enhanced reporting requirements for the Safe and Accepting Schools Strategy Allocation. These requirements complement the reporting already in place for the Urban and Priority High Schools Allocation.

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.

* Includes Crown contribution and stabilization adjustment for benefits trusts amount, the sick leave credit gratuities re-payment amount and the funding for maternity leave, sick leave and short-term sick leave and disability plans.
While this funding is intended primarily for expenditures that are in general capitalized, boards have had significant flexibility on how this is done – whether through larger repairs, major renovation, 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.

As of 2014–15 and going forward, any increase in the amount of school renewal funding directed towards operating expenses, under this allocation, will be limited to an additional 5 percent of each board’s historical three year average amount spent on operating (using the 2010-11, 2011-12 and 2012-13 school years). This is to ensure that part of this funding continues to be used for depreciable type expenses. The envelope for each board will remain the same for 2015–16 and 2016–17.

School Condition Improvement

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

Capital Projects

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

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

Minor Tangible Capital Assets and Interest on Capital Debt

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

Interest on capital debt includes interest on long-term debt that relates to capital spending on supported capital programs as well as interest on related spending that are not permanently financed. The TCA guide requires boards to capitalize interest costs on capital asset expenditures where the assets are not yet in service. In light of the new reporting requirements, the allocation for interest on capital debt will be applied first to interest costs.
that are capitalized, and any residual amount will be reported as operating revenue to be used against operating expenses.
Provincial Transfers for 2017-18

The provincial share of education funding for 2017-18 is calculated by deducting each board's revenue from property taxes for 2017-18 from the total funding allocation determined by the education funding formulas. Tax revenue is based on 38 percent of the 2017 calendar year property taxes and 62 percent of the 2018 calendar year property taxes, plus 2017 supplementary taxes less 2017 tax write-offs.

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

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

Provincial Funding and Property Taxes

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

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

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABA</td>
<td>Applied Behaviour Analysis</td>
</tr>
<tr>
<td>ADE</td>
<td>Average Daily Enrolment</td>
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<tr>
<td>ALF</td>
<td>Actualisation linguistique en français</td>
</tr>
<tr>
<td>AODA</td>
<td>Accessibility for Ontarians with Disabilities Act</td>
</tr>
<tr>
<td>ARC</td>
<td>Accommodation Review Committee</td>
</tr>
<tr>
<td>BA</td>
<td>Banker's Acceptance rate</td>
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<tr>
<td>BAP</td>
<td>Board Action Plan (on Indigenous Education)</td>
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<tr>
<td>BEA</td>
<td>Behaviour Expertise Amount</td>
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<tr>
<td>CPC</td>
<td>Capital Planning Capacity</td>
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<tr>
<td>CSD</td>
<td>Census Sub-Division</td>
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<tr>
<td>CUS</td>
<td>Community Use of Schools</td>
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<tr>
<td>DEA</td>
<td>Declining Enrolment Adjustment</td>
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<tr>
<td>DSENA</td>
<td>Differentiated Special Education Needs Amount</td>
</tr>
<tr>
<td>ECE</td>
<td>Early Childhood Educator</td>
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<tr>
<td>EFIS</td>
<td>Education Financial Information System</td>
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<tr>
<td>ELD</td>
<td>English Literacy Development (formerly English Skills Development)</td>
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<tr>
<td>EPO</td>
<td>Education Programs - Other</td>
</tr>
<tr>
<td>ESL</td>
<td>English as a Second Language</td>
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<tr>
<td>F&amp;E</td>
<td>Furniture and Equipment</td>
</tr>
<tr>
<td>FA</td>
<td>Facilities Amount</td>
</tr>
<tr>
<td>FBA</td>
<td>Funded Board Administration (staff)</td>
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<tr>
<td>FDK</td>
<td>Full-Day Kindergarten</td>
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<tr>
<td>FFL</td>
<td>French as a First Language</td>
</tr>
<tr>
<td>FSL</td>
<td>French as a Second Language</td>
</tr>
<tr>
<td>FTE</td>
<td>Full-Time Equivalent</td>
</tr>
<tr>
<td>GAF</td>
<td>Geographic Adjustment Factor</td>
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<tr>
<td>GFA</td>
<td>Gross Floor Area</td>
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<td>GHG</td>
<td>Green House Gas</td>
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<tr>
<td>GPL</td>
<td>Good Places to Learn</td>
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<tr>
<td>GSN</td>
<td>Grants for Student Needs</td>
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<tr>
<td>HR</td>
<td>Human Resources</td>
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<tr>
<td>HST</td>
<td>Harmonized Sales Tax</td>
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<tr>
<td>IT</td>
<td>Information Technology</td>
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<tr>
<td>JK</td>
<td>Junior Kindergarten</td>
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<tr>
<td>LICO</td>
<td>Low Income Cut-Off</td>
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<tr>
<td>LOG</td>
<td>Learning Opportunities Grant</td>
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<tr>
<td>LPF</td>
<td>Local Priorities Fund</td>
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<tr>
<td>LTO</td>
<td>Long-term Occasional Teachers</td>
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<tr>
<td>Acronym</td>
<td>Description</td>
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<tr>
<td>MOV</td>
<td>Measures of Variability</td>
</tr>
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<td>NPP</td>
<td>New Pupil Places</td>
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<td>NTIP</td>
<td>New Teacher Induction Program</td>
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<tr>
<td>OFA</td>
<td>Ontario Financing Authority</td>
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<tr>
<td>OFIP</td>
<td>Ontario Focused Intervention Partnership</td>
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<tr>
<td>OnSIS</td>
<td>Ontario Student Information System</td>
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<tr>
<td>OSR</td>
<td>Ontario Student Record</td>
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<tr>
<td>OTG</td>
<td>On-the-Ground Capacity</td>
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<tr>
<td>OTPP</td>
<td>Ontario Teachers’ Pension Plan</td>
</tr>
<tr>
<td>PANA</td>
<td>Programme d’appui aux nouveaux arrivants</td>
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<tr>
<td>PCS</td>
<td>Primary Class Size</td>
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<tr>
<td>PFG</td>
<td>Pupil Foundation Grant</td>
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<tr>
<td>PLAR</td>
<td>Prior Learning Assessment and Recognition</td>
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<tr>
<td>PSAB</td>
<td>Public Sector Accounting Board</td>
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<tr>
<td>Q&amp;E</td>
<td>Qualifications and Experience</td>
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<tr>
<td>REP</td>
<td>Reporting Entity Project</td>
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<tr>
<td>RNEF</td>
<td>Rural and Northern Education Fund</td>
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<tr>
<td>SAF</td>
<td>Supplementary Area Factor</td>
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<tr>
<td>SBEM</td>
<td>School Board Efficiencies and Modernization</td>
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<tr>
<td>SBCCA</td>
<td>School Boards Collective Bargaining Act</td>
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<tr>
<td>SCI</td>
<td>School Condition Improvement</td>
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<tr>
<td>SEA</td>
<td>Special Equipment Amount</td>
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<tr>
<td>SEPPA</td>
<td>Special Education Per-Pupil Amount</td>
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<tr>
<td>SESPM</td>
<td>Special Education Statistical Prediction Model</td>
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<tr>
<td>SFG</td>
<td>School Foundation Grant</td>
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<tr>
<td>SFIS</td>
<td>School Facility Inventory System</td>
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<tr>
<td>SHSM</td>
<td>Specialist High Skills Major</td>
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<tr>
<td>SIP</td>
<td>Special Incidence Portion</td>
</tr>
<tr>
<td>SK</td>
<td>Senior Kindergarten</td>
</tr>
<tr>
<td>TCA</td>
<td>Tangible Capital Assets</td>
</tr>
</tbody>
</table>