Some of the elements and proposals set out in this document 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 Guide should be considered to be subject to such regulations, if and when made.
Special Education in Ontario

This guide provides an overview of special education and how it is funded in Ontario. The goal is to provide a clear explanation of the funding model for interested partners in the education sector.

The Ministry of Education allocates funding to Ontario’s 72 district school boards1. In addition to the Pupil Foundation Grant and other grants within Grants for Student Needs funding, the ministry allocates funding for students with special education needs through the Special Education Grant. School boards also have the ability to use other allocations of the Grants for Student Needs to support students with special education needs. The goal is to ensure equity in access to learning for all students with special education needs.

The *Education Act* mandates all school boards to provide special education programs and/or services for students with special education needs. This includes students receiving special education programs and/or services who have been identified as exceptional by an Identification, Placement and Review Committee (IPRC) and students receiving special education programs and/or services who have not been identified as exceptional by an IPRC.

All students receiving special education programs and/or services, whether identified as exceptional or not, should have an Individual Education Plan. An Individual Education Plan is a written plan describing, among other things, the special education programs and/or services required by a particular student, based on a thorough assessment of the student’s strengths and needs.

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1. There are also 10 School Authorities, consisting of four geographically isolated boards and six hospital-based school authorities.
There are five categories and twelve definitions of exceptionalities, as follows:

- **Behaviour** – behaviour
- **Intellectual** – giftedness, mild intellectual disability, developmental disability
- **Communication** – autism, deaf and hard-of-hearing, language impairment, speech impairment, learning disability
- **Physical** – physical disability, blind and low vision
- **Multiple** – multiple exceptionalities

These five categories of exceptionalities are designed to address the wide range of conditions that may affect a student’s ability to learn, and do not exclude any medical condition, whether diagnosed or not, that can lead to particular types of learning difficulties. All students with demonstrable learning-based needs are entitled to appropriate support in the form of special education programs and services, including classroom-based accommodations.
Overview of Students Receiving Special Education Programs and/or Services

Data from the Ontario School Information System showed that in 2017-18\(^2\), 17.6 per cent of students in Ontario’s publicly funded school system were receiving special education programs and/or services. In total there were 355,398 students receiving special education programs and/or services out of the total of 2,020,301 Junior Kindergarten to Grade 12 students. Approximately 48 per cent of students with special education needs had been identified through the IPRC process. In addition, school boards reported that approximately 85 per cent were in regular classrooms for more than half the instructional day.

OVERVIEW OF STUDENTS RECEIVING SPECIAL EDUCATION PROGRAMS AND/OR SERVICES 2017-18

Students formally identified as “Exceptional” by an IPRC*

<table>
<thead>
<tr>
<th></th>
<th>Number of students</th>
<th>Percentage of panel</th>
<th>Percentage of all students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary</td>
<td>87,233</td>
<td>6.3%</td>
<td>4.3%</td>
</tr>
<tr>
<td>Secondary</td>
<td>84,713</td>
<td>13.5%</td>
<td>4.2%</td>
</tr>
<tr>
<td>Total</td>
<td>171,946</td>
<td>8.5%</td>
<td></td>
</tr>
</tbody>
</table>

Students NOT formally identified as “Exceptional” by an IPRC*

<table>
<thead>
<tr>
<th></th>
<th>Number of students</th>
<th>Percentage of panel</th>
<th>Percentage of all students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary</td>
<td>124,225</td>
<td>8.9%</td>
<td>6.1%</td>
</tr>
<tr>
<td>Secondary</td>
<td>59,227</td>
<td>9.4%</td>
<td>2.9%</td>
</tr>
<tr>
<td>Total</td>
<td>183,452</td>
<td>9.1%</td>
<td></td>
</tr>
</tbody>
</table>

*IPRC – Identification, Placement and Review Committee

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2. Source: As reported by schools in Ontario School Information System (OnSIS), 2017-2018 (preliminary as of November 5, 2018 with all schools that met identified criteria with signed off submissions). Data includes public and Roman Catholic schools and school authorities. Data excludes private schools, publicly funded hospital and provincial schools, care and/or treatment, custody and correctional facilities, summer, night and adult continuing education day schools. Data is based on headcount of students.
How funding is structured

Grants for Student Needs

The Ministry of Education provides the majority of operating funding to Ontario’s 72 district school boards3 through the annual GSN, also known as “the funding formula.” The GSN is actually a collection of grants described in detail in an annual regulation under the Education Act.

Many grants are made up of two or more components, which are called “allocations.” The 2019-20 Education Funding: A Guide to the Grants for Student Needs sets out the funding provided by each grant and gives an explanation of the major allocations within it, including a high-level description of the calculation.

Funding entitlements for school boards can be generated on a per-pupil, per-school, or per-board basis depending on the structure of each grant within the GSN regulation. There are two major components of the GSN:

- **The Foundation Grants** cover the basic costs of an educational experience that is common to all students, which is allocated based on student enrolment and the number of schools.
- **The Special Purpose Grants** address the unique needs of students, schools, and school boards related to location, student and school needs, and a board’s demographic profile.

The ministry recognizes that conditions vary widely across Ontario and the funding formula cannot take every situation into account. This is why local school boards have flexibility in how they use funding, within the overall accountability framework discussed in the next section.

In addition to GSN funding, school boards also receive funding from the ministry for special, often time-limited programs, and from other ministries for specific purposes related to their mandates.

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3. There are also 10 School Authorities, consisting of four geographically isolated boards and six hospital-based school authorities.
The Special Education Grant

The ministry provides school boards with the Special Education Grant funding, on top of other GSN funding. This grant supports positive outcomes for students with special education needs. It is for the additional costs of the programs, services and/or equipment they may require.

School boards may only use Special Education Grant funding for special education programs, services and/or equipment. Any unspent Special Education Grant funding in a given year must be put aside and spent on special education in the future. School boards have the authority and flexibility to use other Grants for Student Needs funding, as well as the Special Education Grant, to meet their responsibility to support students with special education needs.

Special education funding is allocated to school boards by provincial regulations. School boards in turn use their special education funding to implement their own local policies and priorities. As noted above, school boards are also able to use other funding to support students with special education needs.

School boards are given flexibility to use special education and other funding to support their special education policies and priorities because they have the greatest knowledge of their students and communities. They are best positioned to respond to local needs when setting budget priorities and determining what special education programs, services and/or equipment to provide. This means, for example, that individual school boards make decisions about classroom placement, classroom programming and staffing.

The Special Education Grant is made up of six allocations:

1. Special Education Per Pupil Amount
2. Differentiated Special Education Needs Amount
3. Special Equipment Amount
4. Special Incidence Portion
5. Care, Treatment, Custody and Correctional Amount
6. Behaviour Expertise Amount

The Special Education Grant is projected to be approximately $3.1 billion in 2019–20.
The following pages outline each of the six allocations of the Special Education Grant.

1. Special Education Per Pupil Amount

The Special Education Per Pupil Amount provides funding to every school board to assist with the costs of providing additional support to students with special education needs. It is allocated to school boards on the basis of total enrolment of all students, not just students with special education needs.

This allocation provides all school boards with a foundational amount of funding for special education.

The Special Education Per Pupil Amount allocation is projected to be approximately $1.57 billion in 2019-20.

2. Differentiated Special Education Needs Amount

This allocation addresses the variation among school boards with respect to their population of students with special education needs and school boards’ ability to support these needs.

The Differentiated Special Education Needs Amount allocation includes four components:

- Special Education Statistical Prediction Model
- Measures of Variability
- Base Amount for Collaboration and Integration
- Multi-Disciplinary Supports Amount

The Differentiated Special Education Needs Amount allocation is projected to be approximately $1.14 billion in 2019-20.

Special Education Statistical Prediction Model

The Special Education Statistical Prediction Model estimates the likelihood of students in a school board needing special education programs and/or services. The model does this by taking into account neighbourhood profiles for all students across Ontario and in each school board. This generates predicted percentages for the population likely to have special education needs in each school board, which are used to allocate Special Education Statistical Prediction Model funding.

These neighbourhood profiles, which are anonymous, use data from the federal government’s long-form census and other similar sources. This includes long-form census factors such as parent level of education, family income, unemployment, and recent immigration to Canada.
Measures of Variability

The Measures of Variability uses six categories of information that reflect differences in each school board’s population of students with special education needs and in the school board’s ability to respond to these needs.

Three of the categories use data to develop a school board profile of special education needs. This is done by looking at different data sets and comparing a school board to the provincial average. These three categories are: students reported as receiving special education programs and services; participation and achievement in Education Quality and Accountability Office (EQAO) assessments by students with special education needs; and credit accumulation and participation in locally developed and alternative non-credit courses (K-Courses) by students with special education needs.

This comparison is used to determine the amount of funding that each school board should receive. For example under the “credit accumulation and participation in locally developed and alternative non-credit courses” category, a component of this allocation generates more funding for school boards that report having more students with special education needs whose accumulation of curriculum credits is below the provincial average.

The remaining three categories address each school board’s ability to respond to its population of students with special education needs. This is done by recognizing external factors that affect the school board’s ability to meet these needs. These three categories include: Remote and Rural Adjustment, Indigenous Education Grant Adjustment, and French-language School Board Adjustment. For example, under the Remote and Rural Adjustment, a component of this allocation generates more funding for school boards whose schools are further apart.

For more detailed information on the six categories and how they are calculated, please refer to the Special Education Funding in 2019-20 memorandum.

Base Amount for Collaboration and Integration

The Base Amount for Collaboration and Integration, provides each school board with base funding of approximately $459,874. Its purpose is to explore collaborative and integrated approaches to serving students with special education needs.

Multi-Disciplinary Supports Amount

The Multi-Disciplinary Supports Amount supports all students with special education needs, including subsets of this population such as students with Autism Spectrum Disorder (ASD), and mental health needs. The Multi-Disciplinary Supports Amount provides funding to each school board for a
multi-disciplinary team of up to four additional staff. This team will help to build board capacity, support special education assessments and help teachers, education assistants, and other staff better understand and adapt to the unique needs of their students. The Multi-Disciplinary Supports Amount also includes funding for other staffing resources to support students with special education needs in a way that reflects their local needs.

For more detailed explanations of these four components please refer to the Special Education Funding in 2019-20 memorandum.

3. Special Equipment Amount

This funding supports the purchase of equipment that may be required by students with special education needs. There are two components to this allocation:

- A per-pupil amount that allows the school board to purchase computers, software, robotics, computing-related devices and required supporting furniture, as well as all Special Equipment Amount training and technician costs, maintenance and repairs. This allocation consists of a base amount for each school board plus a per-pupil amount reflecting the school board’s average daily enrolment of all students.
- A claims-based process that supports the purchase by the school board of other, non-computer-based equipment required by students with special education needs. This may include hearing and/or vision support equipment, personal care support equipment and/or physical assists support equipment.

Eligibility requirements for both the per-pupil amount and claims-based amount are outlined in the Special Education Funding Guidelines: Special Equipment Amount (SEA), 2019-20.

The Special Equipment Amount allocation is projected to be approximately $123.4 million in 2019-20.

4. Special Incidence Portion

The Special Incidence Portion is intended to support students with extraordinarily high needs who require more than two full-time staff to address their health and/or safety needs, and those of others at their school. Funding is based on claims submitted by school boards. The ministry provides guidance on eligibility in the Special Education Funding Guidelines: Special Incidence Portion (SIP), 2019-20.

The Special Incidence Portion allocation is projected to be approximately $126.1 million in 2019-20.
5. Care, Treatment, Custody and Correctional Amount

This funding supports school boards’ provision of education programs to school-aged children and youth in care and/or treatment centres, and in custody and correctional facilities. Eligible facilities include hospitals, children’s mental health centres, psychiatric institutions, detention and correctional facilities, community group homes, and social services agencies. A school board provides these services under a written agreement between the school board and the facility.

The funding, which must be approved by the ministry based on established guidelines, goes toward recognized costs that include teachers, educational assistants and classroom supplies. Further details can be found in the Guidelines for Approval and Provision of Care and/or Treatment, Custody and Correctional (CTCC) Programs 2019-20.

The Care, Treatment, Custody and Correctional Amount allocation is projected to be approximately $110.4 million in 2019-20.

6. Behaviour Expertise Amount

The Behaviour Expertise Amount allocation has two components that provide funding for school boards to hire professional staff at the board level who have expertise in Applied Behaviour Analysis (ABA), and funding for ABA training.

**ABA Expertise Professionals Amount**

The ABA Expertise Professionals Amount provides funding to hire professional staff at the school board level who have expertise in applied behaviour analysis, including Board Certified Behaviour Analysts (BCBAs). Applied behaviour analysis is an instructional approach that has been shown to be helpful for many children with *autism spectrum disorder*, as well as students with other special education needs.

The main roles of the board-level professional are to:

- Support principals, teachers, educators and other school staff through applied behaviour analysis coaching, training and resources;
- Strengthen and facilitate collaborative working relationships among schools, parents, community members and agencies; and
- Support transitions, collaboration and information sharing between community-based autism service providers, school staff and families.

The funding is made up of a fixed amount for each school board plus a per-pupil amount that reflects the school board’s average daily enrolment of all students.
ABA Training Amount

The ABA Training Amount provides funding for training opportunities to build school board capacity in ABA.

The Behaviour Expertise Amount allocation is projected to be approximately $30.5 million in 2019-20.

Priorities and Partnerships Fund (PPF)

In 2019-20 the ministry is providing school boards with Priorities and Partnerships Fund (PPF) funding, which is additional funding outside the Grants for Student Needs. Some of this funding is allocated to school boards to support students with special education needs. Details on the Priorities and Partnerships Fund (PPF) can be found on the Ministry of Education website.

Accountability for Special Education Funding

The province, through the Ministry of Education, is accountable for the public education system as a whole and the policy decisions that determine funding for school boards. Given the key role of school boards in providing services at the local level, they have important accountabilities to students, parents, the ministry and others with a stake in public education.

School boards have a responsibility to ensure the effective stewardship of resources. Thoughtful, transparent budgeting, aligned with a focused strategy, is vital and integral to this goal.

A robust accountability framework for the Grants for Student Needs has been developed between school boards and the province. It recognizes that accountability to the ministry must be balanced with the need for school board flexibility to address local conditions.

As noted earlier, to support accountability and the mandated role of school boards, special education funding is enveloped for special education expenditures only. If a school board does not spend all of this funding in the year, it must hold the unspent amount in a reserve account to be spent on special education in future years. School boards are required to report to the ministry on their special education expenditures three times a year.

School boards are also able to use other Grants for Student Needs funding to support students with special education needs.
This guide focuses mainly on the approaches and calculations underlying special education funding. More details on the policy process and on the allocation of other education grants are available from:


Memorandum 2019 B14: Grants for Student Needs (GSN) Funding for 2019-20

Memorandum 2019 B15: PPF Funding for 2019-20

Education Funding Technical Paper 2019-20

For more information on special education policy, programs and/or services generally, please consult:

Ministry of Education website

For more information on a school board’s specific special education policies and approaches, please contact the school board superintendent responsible for special education. Alternatively, you may contact a member of the school board’s Special Education Advisory Committee for more information on the overall delivery of special education programs and/or services within a school board.
Useful terms to know

**Special education services**: Facilities and resources, including support personnel and equipment, necessary for developing and implementing a special education program.

**Special education program**: An educational program that is based on and modified by the results of continuous assessment and evaluation, and that includes a plan containing specific objectives and an outline of educational services that meet the needs of the student.

**Identification, Placement and Review Committee (IPRC)**: School boards are required to establish an Identification, Placement and Review Committee (IPRC). The IPRC is made up of at least three people, one of whom must be a principal or supervisory officer of the school board. The IPRC is responsible for deciding whether a student should be identified as exceptional. It identifies the exceptionality according to the categories and definitions set out by the ministry, decides the placement and reviews the identification and placement generally once in a school year.

**Individual Education Plan (IEP)**: A written plan describing the special education programs and/or services required by a particular student, based on a thorough assessment of the student’s strengths and needs. It documents the accommodations, modifications and/or alternative expectations needed to help the student achieve. It outlines the specific knowledge and skills to be assessed and evaluated for the purpose of reporting student achievement.

**Accommodations**: Special teaching and assessment strategies, human supports, and/or individualized equipment required to enable a student to learn and demonstrate learning. The provincial curriculum expectations for the grade are not altered for a student receiving accommodations.

**Modifications**: Expectations that differ in some way from the regular grade-level expectations for a subject or course in order to meet a student’s learning needs. For students with an Individual Education Plan, these changes could include: expectations from a different grade level; significant changes (increase or decrease) in the number and/or complexity of the learning expectations; and measurable and observable performance tasks. At the secondary level, a credit may or may not be granted for a course, depending on the extent to which the expectations in the course have been modified.

**Alternative Learning Expectations**: Alternative learning expectations are developed to help students acquire knowledge and skills that are not represented in the Ontario curriculum expectations. Because they are not part of a subject or course outlined in the provincial curriculum documents, alternative expectations are considered to constitute alternative programs or alternative courses (secondary school courses).

For more information, please visit the [Ministry of Education website](https://www.ontario.ca/page/education-ontario).