Part B.
Funding for
Special Education
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PART B. FUNDING FOR SPECIAL EDUCATION

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INTRODUCTION

Funding for special education is provided in layers. School boards receive a Foundation Grant for every student enrolled, whether or not the student is an exceptional pupil. This is the base, which is intended to cover the basic costs of providing a classroom education for all students. It includes such things as the cost of teachers, teaching assistants, paraprofessionals, and learning materials.

The next layer is the Special Education Grant, a two-part grant and one of the nine special-purpose grants that recognize the different circumstances of students and boards. This funding is provided in addition to the Foundation Grant.

One component of the Special Education Grant is the Special Education Per Pupil Amount (SEPPA), which is based on a school board’s enrolment (counting all students, not just students who have been identified as requiring a special education program). This funding is used for special education programs and services that address the full range of exceptionalities.

The other component is the Intensive Support Amount (ISA), which is related to the number of high-needs exceptional pupils in a board (that is, students who require specialized high-cost assistance for intensive staffing supports). While boards receive ISA funding in proportion to their incidence of high-needs students, they have the flexibility to use their ISA funding across the special education system. Therefore, the ISA submission process is not related to the determination of individual students’ programs and services. Boards are expected to use this flexibility to provide all of their exceptional pupils with the special education programs and services they need, in accordance with the Education Act and as outlined in students’ IEPs.
The SEPPA is the first layer provided, in addition to the Foundation Grant, to support students with special needs. It is generated on the basis of total student enrolment – that is, it is determined on the basis of how many students are enrolled by the board. The per-pupil allocation of the SEPPA funding provides boards with the flexibility to respond to local needs using a range of special education programs and services.

SEPPA funds support the costs of student assessments and services prior to any formal designation of exceptionality. SEPPA funds assist boards in hiring most of the support personnel needed by exceptional pupils, including psychologists, social workers, occupational and physical therapists, speech-language pathologists, teaching assistants, and behavioural support staff, as well as other types of staff. SEPPA funds also support smaller class sizes for some exceptional pupils. Funds for most special education teachers are provided through a combination of the SEPPA and the Foundation Grant.
THE INTENSIVE SUPPORT AMOUNT (ISA)

It is important to remember that Intensive Support Amount (ISA) funding is for school boards to support the needs of students who require high-cost specialized equipment, programs, and classroom supports; it is not funding for individual students. Boards receive funding in proportion to their incidence of high-needs students, and have the flexibility to use their ISA funding across the special education system.

School boards are responsible for meeting the needs of all of their students. Decisions about providing particular student supports, such as teaching assistants, are made by the school board. A number of factors may affect such decisions, including the size and composition of the class, the range of supports already assigned, and other local considerations. The needs of each student are documented in the student’s Individual Education Plan (IEP), which should be developed in consultation with parents as well as with other education professionals, as appropriate.

There are five levels of ISA funding:

- ISA 1, based on special individualized equipment needs;
- ISA 2 and ISA 3, based on the incidence of students with high needs;
- ISA 4, based on the number of educational programs offered in care, treatment, custodial, or correctional facilities (see Part F, pages F4–5). Because ISA 4 programs are funded through a program-approval process administered by Ministry of Education district offices, in cooperation with other ministries, school boards apply for these funds through a separate process;
- the Special Incidence Portion (SIP), for students with extraordinarily high health and safety needs.

In addition to the Special Education Grant, other grants may also be used to support special education students, as appropriate. For example, the Language Grant supports language programming for all students; the Learning Opportunities Grant provides funding for students who are at risk of experiencing academic difficulties; the Pupil Accommodation Grant supports building-related expenses, such as wheelchair ramps; the Transportation Grant supports the cost of transportation for students to their special education programs; and the School Board Administration and Governance Grant supports some costs of administering special education programs and services. See Figure B.1 for a visual representation of special education funding.

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1. ISA Level 1 functions as an additional layer for equipment needs. It may be used for students whose special needs are supported through any combination of grants – Foundation + SEPPA, or ISA Levels 2 or 3.
Figure B.1: Overview of Layered Funding

**Special Incidence Portion**


**ISA Level 3**


**ISA Level 2**


**ISA Level 1**

For costs over $800 for pupil’s assistive devices and/or technology required for classroom instruction.

**SEPPA**

For:
- costs of curriculum modification not funded through ISA;
- costs of educational assistants and other staff not funded through ISA;
- up to $800 for assistive devices (after ADP and insurance contributions);
- assessment costs (educational assessments as well as psychological and other professional assessments);
- professional and paraprofessional supports such as psychologists, therapists, speech-language pathologists, and social workers;
- the cost of producing audio/audiovisual instructional materials and alternative formats;
- smaller class sizes for some pupils (e.g., to achieve the pupil/teacher ratio stated in Regulation 298).

**Foundation Grant**

+ Pupil’s portion of all other applicable grants, that is:
  - the Geographic and School Authorities Grant
  - the Learning Opportunities Grant
  - the Language Grant
  - the Transportation Grant
  - the School Board Administration and Governance Grant
  - the Teacher Compensation Grant
  - the Pupil Accommodation Grant
  - the Early Learning Grant
  - the Adult and Continuing Education Grant
THE SPECIAL INCIDENCE PORTION (SIP)

School boards may apply to their district office for a Special Incidence Portion (SIP) in addition to other grants provided on behalf of students. To qualify, boards will typically require more than two full-time staff on a per-student basis in order to ensure the student’s health and safety and/or the safety of others.
When high-needs exceptional students move from one school board to another, adjustments will be made in ISA funding to accommodate the resulting change in a board’s funding needs.*

Boards receive adjustments in ISA funding according to the net increase or decrease in their number of ISA claimants. This measure is designed to assist boards that experience an overall increase in the number of high-needs students who move into the board during the school year. Where a board has a net increase or decrease of students, appropriate adjustments will be made in the board’s ISA claim funding.

For the 2001–02 school year, school boards are required to report the number of students (for whom an ISA claim was made) who either moved into or transferred out of their board as of October 31, 2001. The ministry will provide a standard form for boards to complete. (In the event of a delay in issuing the forms, boards are normally granted additional time to gather the necessary information.)

Details regarding special education funding are provided by the Ministry of Education in the annual *Resource Manual for the Special Education Grant Intensive Support Amount (ISA): Guidelines for School Boards*, which is available on the ministry’s website, at http://www.edu.gov.on.ca.

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*Note that personalized special education equipment purchased for a student is considered portable. Therefore, it moves with the student, unless the equipment can be used by another child in the school board. In such cases, the equipment will not be moved and new equipment will be purchased for the student who is moving.