

Education Funding

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# Introduction

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## Purpose

This paper contains details of the education funding grant formulas and other criteria for education funding for the 2006–07 school year. It is intended to provide an overview of the formulas that are used to calculate school boards' 2006–07 allocations for budgeting and financial reporting purposes.

The grant formulas outlined in this paper are based on the following regulations: Grants for Student Needs – Legislative Grants for the 2006-2007 School Board Fiscal Year, Calculation of Average Daily Enrolment for the 2006-2007 School Board Fiscal Year, and Calculation of Fees for Pupils for the 2006-2007 School Board Fiscal Year.\*

## Changes for 2006–07

A summary of the changes in the 2006–07 education funding approach is provided below. Further details are outlined in the relevant sections of this paper.

In 2006–07, funding to school boards is projected to be approximately \$17.5 billion. This represents an increase of \$600 million over the Grants for Student Needs (GSN) allocation for the 2005–06 school year and maintains the multi-year funding commitment to elementary and secondary education announced in 2004.

The Government will also continue to support other important initiatives with investments of more than \$200 million outside the GSN, including the Literacy and Numeracy Secretariat, student success, the renewal of the teaching profession, and parent engagement.

Enhancements and changes to the GSN for the 2006–07 school year are categorized as realignment, the labour framework, primary class size, capital, new funding approaches (special education, transportation), other investments, and reporting and accountability.

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

## Realignment

The GSN have been significantly restructured for the 2006–07 school year to incorporate the following:

- **School Foundation Grant** – A new School Foundation Grant ensures that each school is funded for in-school administration. Funding for principals, vice-principals, school secretaries, and school office supplies is provided on a per-school basis through this new grant. Salary benchmarks for principals, vice-principals, and school secretaries are being increased by 8.3 percent to better reflect existing school board costs for in-school administration.
- **Salary Gap** – The average gap between the actual salaries for teachers paid by school boards and the provincial funding provided for salaries through the Pupil Foundation Grant and other grants has been closed.

## Labour Framework

In 2006–07, with a projected \$428 million in additional funding, the Government is continuing to support the labour framework agreement and the multi-year commitment to provide funding for more teachers:

- **A 2.5 percent increase** – \$338 million for an increase in salary benchmarks for teaching and non-teaching staff.
- **Elementary Specialist Teachers** – An investment of \$71 million in elementary specialist teachers.
- **Secondary Student Success Teachers** – An investment of \$19 million in Student Success teachers at the secondary level.

## Primary Class Size

- **Primary Class Size Reduction (PCS)** – Continued funding support for improved student achievement through further reductions in primary class sizes, in preparation for the cap on primary class size in 2007–08.
- **Primary Class Size Capital Needs** – Funding for needed pupil places in preparation for the cap on primary class sizes.

## Capital

- **Good Places to Learn (GPL), Stage II and Prohibitive-to-Repair** – Repairs, renovations, and replacement of school facilities through the GPL plan.
- **Funding for Other Capital Needs** – These investments include funding for new schools in localized growth areas, Best Start child care centres, the accommodation needs of French-language school boards, and capital debt commitments.

## New funding approaches

- **Special Education Grant** – In response to the recommendations of the Working Table on Special Education, reform of the Special Education Grant will begin in 2006–07 school year.
- **Transportation** – Reform of the Student Transportation Grant will begin in 2006–07.

## Other investments

- **French-Language Boards** – To continue support in 2006-07 for its commitment to implement a multi-year funding strategy for French-language school boards, the Government is providing a funding enhancement of \$10 million through the French as a First Language (FFL) component of the Language Grant. This funding will help address the additional costs incurred by French-language boards in offering a wide range of early childhood programs intended to counter assimilation and build oral communication skills in the early years.
- **Trustee Remuneration** – To support increases in trustee remuneration, additional funding of \$3.5 million is being allocated through the Trustee Component of the School Board Administration and Governance Grant in 2006–07.
- **Utilities** – To address the cost of energy and utilities, \$13 million is being provided for a 2 percent increase to the non-salary component of the School Operations Grant.

## Reporting and accountability

Many reporting requirements remain unchanged; however, enveloping restrictions have been modified to reflect the realignment of funding. For example, compliance for classroom spending requiring unspent amounts to be put into reserves has been removed.

New reporting and compliance requirements have been introduced for board administration and for the Primary Class Size Reduction Amount.

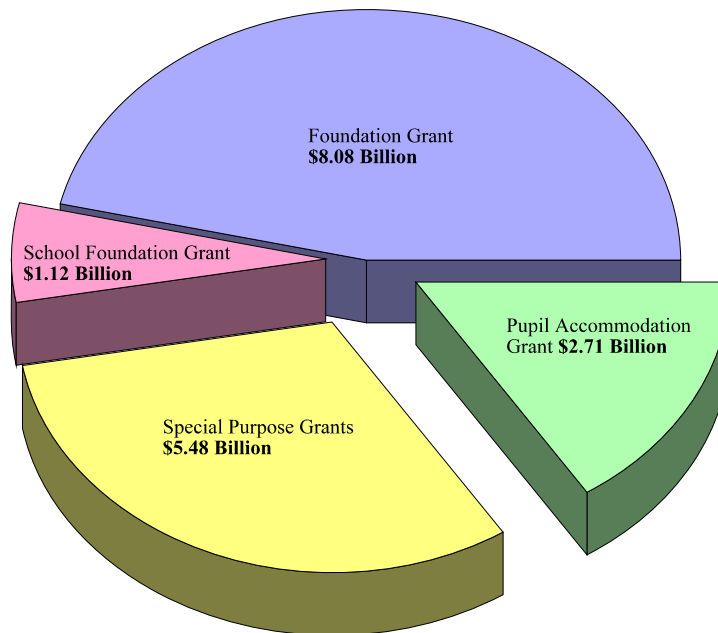
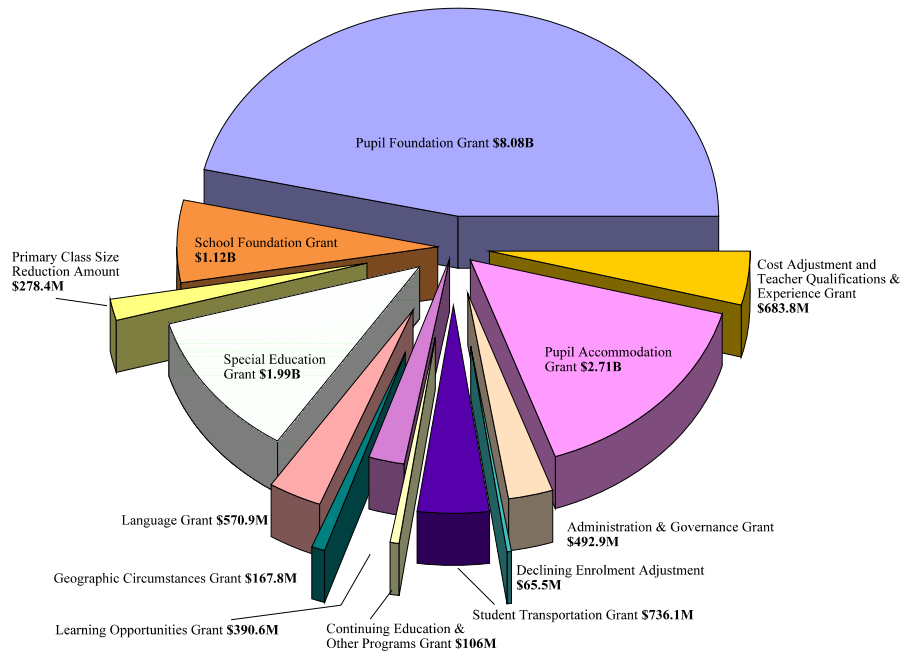
## Further Information

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

Education Finance Branch	(416) 325-8407
Business Services Branch	(416) 325-4242
Transfer Payments and Financial Reporting Branch	(416) 314-3711



## 2006–07 Grant Allocations\* (Projections)



\* Excludes \$47 million for School Authorities and \$40.5 million in unallocated funding.

# Education Funding Grants

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Education funding consists of a Pupil Foundation Grant, a School Foundation Grant, ten special purpose grants, and a Pupil Accommodation Grant as summarized below.

**PUPIL FOUNDATION  
GRANT**

Classroom teachers  
Education assistants  
Textbooks and learning materials  
Classroom supplies  
Classroom computers  
Library and guidance services  
Specialist teachers/preparation time  
Student Success teachers/preparation time  
Professional and para-professional supports  
Classroom consultants

**SCHOOL FOUNDATION  
GRANT**

Principals  
Vice-Principals  
Secretaries  
School Office Supplies

**SPECIAL PURPOSE  
GRANTS**

1. Primary Class Size Reduction Amount
2. Special Education Grant
3. Language Grant
4. Geographic Circumstances Grant
5. Learning Opportunities Grant
6. Continuing Education and Other Programs Grant
7. Cost Adjustment and Teacher Qualifications and Experience Grant
8. Student Transportation Grant
9. Declining Enrolment Adjustment
10. School Board Administration and Governance Grant

**PUPIL  
ACCOMMODATION  
GRANT**

School Operations  
School Renewal  
New Pupil Places  
Primary Class Size Reduction  
Growth Schools  
Outstanding Capital Commitments  
Debt Charges



# **Pupil Foundation Grant**

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

For 2006–07, Pupil Foundation Grant funding is projected to total \$8.08 billion. Actual funding varies over the course of the school year because of changes in enrolment, and other factors used in calculating the grants.

## **Re-alignment of Funding**

Components of the Pupil Foundation Grant related to in-school administration, that is, salaries for principals, vice-principals, and secretaries have been moved to the new School Foundation Grant as part of the realignment of the funding model structure.

## **Salary Gap**

In 2006–07, the salary benchmark for teachers is being increased by 8.3 percent to recognize the real cost of salaries through realignment within the funding model to increase transparency and accountability. This increase is in addition to the 2.5 percent increase in all salary benchmarks required by the four-year labour framework (see below).

## **Salary Benchmarks**

As part of a multi-year funding framework, salary benchmarks will be increased by 2.5 percent.

## **Benefits**

Benefit levels will not be affected by this change in salary benchmarks. Currently, funding is provided for teachers' benefits as a percentage of the funding provided for salaries. This percentage is being adjusted to 11.1 percent so boards will continue to receive their current level of funding for benefits, adjusted for increases to reflect the labour framework.

<b>Pupil Foundation Grant – ELEMENTARY</b>	<b># staff per 1,000 students</b>	<b>reference salary + % benefits</b>	<b>\$ per pupil for supplies and services</b>	<b>\$ allocation per pupil</b>
Classroom Teacher Class Size: 24.5:1	Classroom Teacher	40.82	62,428 + 11.1%	\$2,831
	Specialist Teacher/ Preparation Time	5.30		368
	Supply Teacher			94
	Staff Development			11
Education Assistants	0.2	25,557 + 16%		6
Textbooks and Learning Materials			80	80
Classroom Supplies			82	82
Classroom Computers			46	46
Library and Guidance Services	Teacher-Librarian	1.31	62,428 + 11.1%	91
	Guidance Teacher	0.2	62,428 + 11.1%	14
Professional/Para-Professional Supports	1.33	49,424 + 14.8%		75
Classroom Consultants	0.48	85,938 + 11.1%		46
<b>TOTAL Pupil Foundation Grant (Elementary)</b>	<b>49.64</b>		<b>\$313</b>	<b>\$3,744</b>

NOTE: Numbers have been rounded for reporting purposes.

<b>Pupil Foundation Grant – SECONDARY</b>	<b># staff per 1,000 students</b>	<b>reference salary + % benefits</b>	<b>\$ per pupil for supplies and services</b>	<b>\$ allocation per pupil</b>
Classroom Teacher Class Size 22:1 Credit load per pupil 7.5	Classroom Teacher	42.61	62,428 + 11.1%	\$2,955
	Student Success Teacher/Preparation Time	14.68		1,018
	Supply Teacher		69	69
	Staff Development		12	12
	Department Head allowances	9.00	3,996 + 11.1%	40
Textbooks and Learning Materials			107	107
Classroom Supplies			187	187
Classroom Computers			60	60
Library and Guidance Services	Teacher-Librarian	1.10	62,428 + 11.1%	76
	Guidance Teacher	2.60	62,428 + 11.1%	180
Professional/Para-Professional Supports		2.10	49,424 + 14.8%	119
Classroom Consultants		0.54	85,938 + 11.1%	52
<b>TOTAL Pupil Foundation Grant (Secondary)</b>	<b>63.63</b> <b>(excluding Department Heads)</b>		<b>\$435</b>	<b>\$4,875</b>

NOTE: Numbers have been rounded for reporting purposes.

## Changes to the Pupil Foundation Grant – Elementary

### Specialist Teachers

The 2006–07 school year is the second year of a four-year plan that is significantly increasing the number of elementary specialist teachers.

Specialist teachers are certified classroom teachers with rotating, regularly scheduled, full or partial teaching assignments in subject areas such as literacy and numeracy, physical education, music, the arts, French, and anglais.

Funding for specialist teachers is being added in each year from 2005–06 to 2008–09. In 2006–07, new funding of \$71 million for this initiative will be allocated to school boards through the Pupil Foundation Grant. On a province-wide basis, it is expected that boards will be able to hire almost 980 additional elementary teachers.

The increase in specialist teachers is implemented through an increase in preparation time, and the number of specialist teachers added each year will be in accordance with the additional minutes of preparation time.

Boards that already have preparation time at levels above those defined in this framework will receive credit for those teachers.

### *Salary Benchmarks and Preparation Time*

Benchmarks for teachers' average salary were adjusted in 2005–06 to provide for an increase of 2 percent. In 2006–07, the benchmark increase is 2.5 percent, and in 2007-08 it will be 3 percent.

<b>Teacher salary benchmarks*</b>	<b>2005–06</b>	<b>2006–07**</b>	<b>2007–08**</b>
Teacher salary benchmark	\$56,264	\$62,428	\$64,301
Teacher salary including benefits	\$63,016	\$69,358	\$71,438

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\* The average teacher salary benchmarks do not include funding allocated through the Cost Adjustment and Teacher Qualifications and Experience Grant.

\*\* Reflects the impact of 8.3 percent increase to salary benchmarks as a result of the realignment.

Preparation time for elementary teachers is supported at increasing levels for each year of the four-year plan. The cost of increased preparation time is being met by a combination of funding provided through the Pupil Foundation Grant and a realignment of resources by school boards.

Elementary teachers' preparation time on a weekly basis has been set at the following levels:

- 160 minutes in 2005–06,
- 180 minutes in 2006–07,
- 190 minutes in 2007–08, and
- 200 minutes at June 30, 2008.

Funding supports increased preparation time at the following levels:

- 10 minutes in 2005–06,
- 28 minutes in 2006–07 (an additional 18 minutes over 2005–06),
- 35 minutes in 2007–08 (an additional 7 minutes over 2006–07), and
- 45 minutes in 2008–09 (an additional 10 minutes over 2007–08).

The difference between funded preparation time and a board's actual preparation time represents the board's contribution. This means that boards with different amounts of existing preparation time contribute different amounts.

Over the four years of implementation, the increase in the total number of elementary teachers funded through the Classroom Teacher section of the Pupil Foundation Grant is set out below.

	<b>Elementary teachers per 1,000 students</b>	<b>2005–06</b>	<b>2006–07</b>	<b>2007–08</b>	<b>2008–09</b>
A	Classroom teachers in 2004–05 (based on class size 24.5:1)	40.82	40.82	40.82	40.82
B	Funded level of preparation time in 2004–05	4.08	4.08	4.08	4.08
C	Increase in funded minutes for specialist teacher/preparation time	0.34	0.95	1.19	1.54
D	Increase in preparation time for teachers funded through the special purpose grants*	0.11	0.27	0.35	0.47
E	Total additional teachers (C + D)	0.45	1.22	1.54	2.01
	<b>Total teachers</b>	<b>45.35</b>	<b>46.12</b>	<b>46.44</b>	<b>46.91</b>

\* Note: Funding for elementary teachers in the various special purpose grants has not been adjusted. Instead, a corresponding amount has been incorporated in the Specialist Teacher/Preparation Time component of the Pupil Foundation Grant.

### ***Reporting and Accountability***

Reports on elementary specialist teachers in place for the 2006–07 school year as a result of the implementation of the labour framework agreement have been integrated in the 2006–07 financial reporting cycle.

## **Changes to the Pupil Foundation Grant – Secondary**

### **Student Success Teachers**

The 2006–07 school year is the second of a three-year investment of additional resources for secondary education that will increase the number of teachers supporting student success. New funding of \$19 million is being allocated through the Pupil Foundation Grant in 2006–07 to enable boards to hire approximately 300 secondary teachers. This investment will grow to \$143 million by 2007–08, allowing boards to hire more than 1,900 additional secondary teachers at full implementation.

Over three years, this funding results in additional secondary teachers as follows:

- 1.89 additional secondary teachers per 1,000 students in 2005–06
- 2.35 additional secondary teachers per 1,000 students in 2006–07
- 2.82 additional secondary teachers per 1,000 students in 2007–08

With an average secondary class size of 22:1, the average secondary teacher workload was adjusted from 6.5 credits to 6.10 credits in 2005–06. In 2006–07, the average workload is 6.05 credits, and in 2007–08 it will be 6.0 credits.

	<b>Secondary teachers per 1,000 students</b>	<b>2005–06</b>	<b>2006–07</b>	<b>2007–08</b>
A	Classroom teachers in 2004–05 (based on 7.2 credit load and class size 21:1)	42.86	42.86	42.86
B	Funded level of preparation time in 2004-05 (including teacher advisor)	9.89	9.89	9.89
C	Adjustment to reflect average student load of 7.5	2.19	2.19	2.19
D	Additional investment in student success teachers/preparation time*	1.89	2.35	2.82
	<b>Total teachers</b>	<b>56.83</b>	<b>57.29</b>	<b>57.76</b>

Note: Funding for secondary teachers in the various special purpose grants has not been adjusted. Instead, a corresponding amount has been incorporated in the Student Success Teacher/Preparation Time component of the Pupil Foundation Grant.

The additional teachers hired as a result of the Student Success initiative are recognized in calculating the Cost Adjustment and Teacher Qualifications and Experience Grant. Funding to boards is adjusted to reflect the costs of the additional teachers according to the teachers' placement on the salary grid.

### *Eligible Uses*

The focus of these additional resources for secondary education is to increase the number of teachers to support student success. Student success is measured by increased credit accumulation in Grades 9 to 12, improved graduation rates, and decreased dropout rates.

With last year's investment and the additional investment in 2006–07, at least two-thirds of the new sections created through the investment in Student Success teachers must be used in the following manner:

- Dedicated Student Success teacher staffing to support individual student needs;
  - For 2006–07, boards should have achieved or should be demonstrating movement towards achieving an allocation of at least one full-time equivalent (FTE) Student Success teacher position, on average, in each school with an increasing trend to direct student engagement;
  - For 2007–08, boards must have an allocation of one FTE Student Success teacher position, on average, in each school with a continuing trend to increase dedicated time for student engagement. In very small schools, boards may allocate a proportional level of resources.

Further details regarding the roles and responsibilities of Student Success teachers will be forthcoming in a separate memo from the Ministry.

In addition to dedicated Student Success teachers, staffing may also be used to lower class size and for overall Student Success program delivery and support including the following:

Additional sections in the following types of courses:

- locally developed compulsory credit courses,
- applied courses,
- workplace preparation courses,
- college preparation courses,
- learning strategies courses,
- career-related senior course packages (e.g., in building construction, hospitality),
- English as a second language/English Literacy Development (ESL/ELD) and l'actualisation linguistique en français/le perfectionnement du français (ALF/PDF) courses,
- guidance courses related to cooperative education,
- alternative programs (e.g., re-engagement programs for school leavers), and
- credit recovery (especially for Grade 9 and 10).

Board and school staffing committees should be part of the process of allocation and should consider the staffing application with specific reference to incorporate best practices and to track the effect of staffing decisions on overall student achievement.

### ***Reporting and Accountability***

Reports on secondary Student Success teachers in place for the 2006–07 school year as a result of the implementation of the labour framework agreement have been integrated in the 2006–07 financial reporting cycle.

## **Description of Pupil Foundation Grant Components**

### **Classroom Teachers**

Salaries and benefits (which include the normal cost of retirement gratuities) for classroom teachers, elementary specialist teachers, secondary Student Success teachers, supply and occasional teachers to cover absences, and professional development for teachers.

### **Education Assistants**

Salaries and benefits for education assistants who support teachers in the classroom, primarily in Junior and Senior Kindergarten.

### **Textbooks and Learning Materials**

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

### **Classroom Supplies**

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

### **Classroom Computers**

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

### **Library and Guidance Services**

Salaries and benefits for teacher-librarians and guidance teachers. Guidance teachers at the elementary level are those providing guidance primarily to Grades 7 and 8 pupils.

### **Professional and Paraprofessional Services**

Salaries and benefits for staff who provide support services to students and teachers, such as attendance counsellors, social workers, child/youth workers, community workers, and computer technicians. Professionals and paraprofessionals 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 some of the special purpose grants.

## **Classroom Consultants**

Salaries and benefits for teacher consultants and coordinators (for example, reading specialists and program specialists who assist teachers in developing curriculum or in working with individual students).

## School Foundation Grant

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New in 2006–07, the School Foundation Grant supports the costs of salaries and benefits for principals, vice-principals, and school secretaries, as well as supplies for school administration purposes. For 2006–07, funding for the School Foundation Grant is projected to be \$1.1 billion.

For every eligible school, the School Foundation Grant provides funding for;

- 1.0 FTE principal, where the enrolment of the school is greater than or equal to 50. Schools with fewer than 50 students will be provided with a 0.5 FTE principal,
- 1.0 FTE secretary with additional staffing as enrolment at a school increases,
- vice-principal support for a school based on school size,
- a per-school amount for supplies, and
- a per-pupil amount for supplies.

School boards continue to be responsible for decisions regarding the allocation of in-school administration staff to schools.

Funding through the School Foundation Grant replaces funding that was previously provided for in-school administration and supplies through the Pupil Foundation Grant (per-pupil allocations for in-school administration in the elementary and secondary panels); the Geographic Circumstances Grant (the School Administration Component of the Rural Schools Allocation, the School Administration, Per-Pupil, School, and Board Components of the Distant Schools Allocation, the Investment in Principals Component, and 8 percent\* of the Remote and Rural Allocation); and the Learning Opportunities Grant (9 percent\*\* of the Demographic Component introduced in 1998-99).

In addition to the realignment of funding as noted above, the Government is providing an additional \$35 million in annual funding to enhance the new School Foundation Grant.

In 2006–07, the salary benchmarks for principals, vice-principals, and school secretaries have been increased by 8.3 percent to better reflect existing school board costs for in-school administration. The percentages used to calculate benefit levels have been

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\* The 8 percent represents the amount that was previously notionally allocated to in-school administration through the Remote and Rural Allocation.

\*\* The 9 percent represents the amount that was previously notionally allocated to in-school administration through the 1998-99 portion of the Demographic Component.

adjusted to 11.1 percent for principals and vice-principals and 16.65 percent for school secretaries. This means that boards will continue to receive their current level of funding for benefits, adjusted for increases to reflect the labour framework.

### **Calculations of the School Foundation Grant**

A board's allocation from the School Foundation Grant is the sum of the allocations for each of its eligible schools.

The allocation for each eligible school represents a combination of:

#### ***(a) base funding***

- A principal and a school secretary are allocated to each school with an enrolment of 50 (ADE) or greater. Schools with an ADE of 1 to 49 receive a 0.5 FTE principal and 1.0 FTE school secretary.
- \$1,000 for school office supplies is allocated to each elementary school and \$2,000 to each secondary school, regardless of enrolment.

#### ***(b) additional funding***

Based on each elementary school's enrolment, formulas are used to determine additional allocations for:

- vice-principals,
- school secretaries, and
- school office supplies.

### **Definition of *school***

The School Foundation Grant uses the following criteria to define a school and its eligibility for funding under the new School Foundation Grant. According to these criteria, a *school* is:

***Single campus*** – a facility or collection of facilities operated by the same board that lie on a same site; or

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

In cases where multiple facilities and/or programs are grouped to form a school for the purposes of the School Foundation Grant, the school is identified as:

- An *elementary school* if all the facilities and/or programs offer elementary-level instruction;

- A *secondary school* if all the facilities and/or programs offer secondary-level instruction;
- A *combined school* if the facilities and/or programs in the group offer a combination of elementary and secondary instruction (for example, Grades 7-8 program with Grades 9-12 program).
- A combined school will be treated as a secondary school for the purpose of funding. In addition, any combined school with 300 or more elementary students and 500 or more secondary students will receive one additional principal.

As part of the implementation of this funding policy, the Ministry will put in place a coordinated process for the review and acceptance of board requests for new school identification numbers before a new number is assigned.

Recognizing the wide variety of school sizes and organizations in the province, the Ministry will work with school boards over the next year to finalize the definition of *school* for the purposes of the School Foundation Grant.

**School Foundation Grant –  
ELEMENTARY**

**In-School Administration**

Position	salary +% benefits	# staff per school enrolment/ADE				
		1 to 49 ADE	50 or more ADE			
Principal	\$97,158 + 11.1%	0.5	1			
		# staff per school enrolment/ADE				
		1 to 99 ADE	100 to 299 ADE	300 to 499 ADE	500 to 1000 ADE	1000 + ADE
Vice-Principal	\$88,659 + 11.1%	0	0	0.00375 x (ADE - 300)	0.75 + [0.0015 x (ADE - 500)]	1.5
Secretary	\$34,730 + 16.65%	1	1 + [0.00125 x (ADE - 100)]	1.25 + [0.0025 x (ADE - 300)]	1.75 + [0.0035 x (ADE - 500)]	3.5 + [0.0035 x (ADE - 1,000)]

**School Office Supplies**

\$ per school for supplies and services	\$1,000
\$ per pupil for supplies and services	\$6

**Example – Calculation of the School Foundation Grant – Elementary**

For a school with ADE = 480

<b>1. Principal</b>	$(\$97,158 + 11.1\%)$	=	\$107,943
<b>2. Vice-Principal</b>	$(\$88,659 + 11.1\%) \times [0.00375 \times (480 - 300)]$	=	\$66,488
<b>3. School Secretary</b>	$(\$34,730 + 16.65\%) \times [1.25 + [0.0025 \times (480 - 300)]]$	=	\$68,871
<b>4. School Office Supplies</b>	$\$1,000 + (6 \times 480)$	=	\$3,880
<b>TOTAL</b>			<b>\$247,182</b>

**School Foundation Grant –  
SECONDARY**

In-School Administration						
Position	salary +% benefits	# staff per school enrolment/ADE				
		1 to 49 ADE	50 or more ADE			
Principal	\$105,959 + 11.1%	0.5	1			
Vice-Principal	\$93,533 + 11.1%	# staff per school enrolment/ADE				
		1 to 99 ADE	100 to 499 ADE	500 to 999 ADE	1,000 to 1,499 ADE	1,500 + ADE
		0	0.0025 x (ADE - 100)	1 + [0.002 x (ADE - 500)]	2 + [0.001 x (ADE - 1,000)]	2.5 + [0.001 x (ADE - 1,500)]
Secretary	\$36,586 + 16.65%	1	1 + [0.003125 x (ADE - 100)]	2.25 + [0.0055 x (ADE - 500)]	5 + [0.004 x (ADE - 1,000)]	7 + [0.004 x (ADE - 1,500)]
School Office Supplies						
\$ per school for supplies and services			\$2,000			
\$ per pupil for supplies and services			\$7			

**Note:** Any school program/facility that combines the elementary and secondary panels will be treated as a secondary school for the purpose of funding. In addition, any combined school with 300 or more elementary students and 500 or more secondary students, will receive one additional principal.

**Example: Calculation of the School Foundation Grant - Secondary**

For a school with ADE = 1,102

<b>1. Principal</b>	$(\$105,959 + 11.1\%)$	=	\$117,720
<b>2. Vice-Principal</b>	$(\$93,533 + 11.1\%) \times [2 + [0.001 \times (1,102 - 1,000)]]$	=	\$218,430
<b>3. School Secretary</b>	$(\$36,586 + 16.65\%) \times [5 + [0.004 \times (1,102 - 1,000)]]$	=	\$230,800
<b>4. School Office Supplies</b>	$\$2,000 + (7 \times 1,102)$	=	\$9,714
<b>TOTAL</b>			<b>\$576,664</b>



## Special Purpose Grants

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The cost of education differs depending on the needs of an individual student and where that student lives. The special purpose grants respond to these differences by recognizing the need for specialized programs for students with special needs, and the different levels of support that students require related to language proficiency, location, transportation, and other variations in personal and local circumstances. The ten special purpose grants are as follows:

<b>Grant</b>	<b>Education funding * (\$ Million)</b>
Primary Class Size Reduction Amount	\$278.4
Special Education	\$1,993.1
Language	\$570.9
Geographic Circumstances	\$167.8
Learning Opportunities	\$390.6
Continuing Education and Other Programs	\$106.0
Cost Adjustment and Teacher Qualifications and Experience	\$683.8
Student Transportation	\$736.1
Declining Enrolment	\$65.5
School Board Administration and Governance	\$492.9

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\* These amounts are Ministry of Education projections for the 2006–07 school year. Actual funding varies because of changes in enrolment, other factors used in calculating the grants, and board program decisions.



## **Primary Class Size Reduction Amount**

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The Government made a commitment to cap Junior Kindergarten to Grade 3 classes at 20:1 by 2007–08. Boards are not required to implement a cap in 2006–07, but planning should take into account the goal of full implementation in 2007–08. For 2006–07, the goal is for all boards to have 100 percent of their primary classes with 23 or fewer students and as many classes as possible at, or below, 20:1. To assist boards, the Government has provided direction on flexibility at full implementation, which is described below.

In 2006–07, the Government is providing an additional \$95 million to increase the total allocation for the Primary Class Size Reduction Amount to \$278.3 million. The additional 2006–07 funding will support 1,200 new teachers.

The Primary Class Size Reduction Amount is calculated by multiplying the 2006–07 day school Average Daily Enrolment of pupils enrolled in Junior Kindergarten, Kindergarten, and Grades 1 to 3 by \$531.

Funding through the Primary Class Size Reduction Amount in 2006–07 results in a corresponding adjustment to funding through the Distant Schools Allocation of the Geographic Circumstances Grant. This adjustment recognizes that, at present, a portion of the funding provided through the Distant Schools Allocation already supports primary class sizes below 20:1 in some eligible elementary schools.

### **Flexibility at Full Implementation**

The purpose of flexibility is to ensure that boards and schools achieve the 20:1 cap in a way that maximizes the benefits for primary students. Flexibility allows schools and boards to organize classes and schools that conform to provincial guidelines while responding to local circumstances and delivering high-quality education programs. In particular, flexibility helps boards and schools accommodate in-year enrolment changes, reduce the need for more split grades, and avoid unnecessary transportation of students.

For planning purposes, in 2007–08, the provincial guideline for primary class size will be that each board must organize its primary classes so that, as of October 31, 2007:

- At least 90 percent of a board's primary classes have 20 or fewer students;
- Up to 10 percent of a board's primary classes may have up to 23 students.

## **Primary Class Size – Pupil Accommodation**

Primary class size [capital funding](#) is intended to be used to construct or acquire new classrooms to address a board's need for additional space due to the cap on primary class size. This funding provides school boards the opportunity to make a one-time adjustment to their elementary capital stock to reflect the increased space required to support smaller primary class sizes (see pg [86](#)).

### **Transitional program equivalency**

In 2006–07, some boards may have insufficient space in existing school buildings to add all the new classrooms they could potentially set up with their Primary Class Size Reduction allocation. As a transitional measure, boards that have insufficient space may seek consideration by the Ministry to use Primary Class Size Reduction Amount funding for alternative programming, where that would provide more equitable implementation of the funding within their jurisdictions.

- Eligible boards are expected to hire additional primary teachers, but will be allowed to deploy these teachers to create smaller groupings of primary students within the school day. Examples include team teaching, where two teachers are assigned to a classroom, or organizing smaller classes to give students small-group instruction in areas such as reading, writing, and math.
- Eligible boards are required to demonstrate that they have hired a number of additional primary teachers commensurate with their Primary Class Size Reduction Amount and that these teachers are scheduled for regular blocks of instruction in specified primary classrooms. The full-time equivalents (FTEs) for that instruction plus the FTEs for any new primary classes established must equal the number of teachers funded by the Primary Class Size Reduction Amount.
- This approach is intended as a transitional measure for 2006–07, as boards plan and implement changes to provide space for the additional primary classrooms that will be necessary for the primary class size cap in 2007–08. In 2006–07, the Government will continue to provide funding to school boards to address their primary class size capital needs, with up to \$50 million allocated to support an estimated \$700 million in capital projects.

### **Reporting and Accountability**

For 2006–07, school boards are required to complete a comprehensive Primary Class Size Plan for the start of school in September 2006. The plan, due in mid-July, is to include:

- an estimate of the number of new teachers to be hired with PCS funding and the minimum number of additional primary classes expected;
- current and historical class size statistics on each school with elementary grades and for the board overall; and,

- Ministry accountability measures which estimate grant withholdings if the number of planned primary classes differs materially from the minimum number of classes expected.



## Special Education Grant

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The Special Education Grant provides funding for exceptional pupils and other students who need special education programs and supports. This funding is intended to support the additional programs, services, and equipment required to meet the educational needs of these students. The Special Education Grant includes five components – the Special Education Per-Pupil Amount (SEPPA), the Special Equipment Amount, the High Needs Amount, the Special Incidence Portion, and the Facilities Amount.

In 2005–06, the Ministry convened a Working Table on Special Education. This group provided advice on a funding approach for 2006–07 and future years. As a result, 2006–07 will be a transition year as the Ministry begins implementation of the Working Table’s recommendations. Special education funding in 2006–07 ensures stability in programs and services for students with special needs.

Funding for SEPPA, and for education programs in custody, and care and treatment settings is increasing by 2.5 percent, the same rate as other grants, to reflect increases due to salary costs.

The 2.5 percent increase for salary inflation costs is also applicable to funding for the High Needs Amount, but based on recommendations of the Working Table the claims process is discontinued. (see section on High Needs Amount below).

The Special Education Grant in 2006–07 is projected to be \$1.99 billion.

SEPPA	\$884.3 million
Special Equipment Amount	\$25.0 million
High Needs Amount	\$993.4 million
Special Incidence Portion	\$9.4 million
Facilities Amount	\$81.0 million
Total	\$1,993.1 million

## **Special Education Per-Pupil Amount (SEPPA)**

The Special Education Per-Pupil Amount (SEPPA) is allocated to boards on the basis of total enrolment. SEPPA recognizes the cost of providing additional assistance to the majority of students with special needs. SEPPA amounts are increasing by 2.5 percent to reflect increases in salary inflation costs. The SEPPA per-pupil amounts for 2006–07 are:

\$623 per JK to Grade 3 student,  
\$470 per Grade 4 to 8 student, and  
\$303 per Grade 9 to 12 student.

## **Special Equipment Amount**

The Special Equipment Amount covers the incremental cost of an individual student's equipment needs in excess of \$800 in the year of purchase. Boards are expected to cover the first \$800. For example, a board with a student requiring an adapted computer that costs \$3,000 would receive \$2,200 through the Special Equipment Amount, if approved.

Equipment purchased with the Special Equipment Amount travels with the student if the student transfers to another board.

Boards may also claim 80 percent of the average cost of salaries and benefits for board-employed technicians assigned to installation, maintenance, and staff training related to students' special education related equipment. The Ministry will provide Special Equipment Amount funding for up to one technician per 30,000 students, with small boards eligible for a minimum of 0.2 FTEs.

## **High Needs Amount**

The High Needs Amount addresses the cost of providing the intensive staff support required by the small number of pupils with very high needs.

In its report to the Ministry, the Working Table recommended a gradual shift in policy and funding to a model that focuses on improving student outcomes and with less emphasis on the identification of students. The Working Table specifically recommended that funds be allocated to boards based on current allocations while studying ways of identifying high needs without a student-based claims process.

For 2006–07, the new funding approach will convert each board’s 2005–06 total High Needs Amount into a board-specific per pupil amount that is multiplied by a board’s total average daily enrolment (ADE), including the ADE of high needs students. Boards will not be required to initiate a claims process for high needs students.

Each board’s per pupil amount is calculated using the board’s 2005–06 High Needs Amount divided by their 2005–06 total ADE. The resulting board-specific per pupil amount is multiplied by the board’s projected 2006–07 total ADE to arrive at the board’s base 2006–07 High Needs Amount, which is then updated to reflect the 2.5 percent increase to salary benchmarks in the funding formula.

## Special Incidence Portion – SIP

The Special Incidence Portion (SIP) supports pupils with exceptionally high needs who require more than two full-time staff to address health and safety needs. Eligibility criteria for SIP are outlined in the *Special Education Funding Guidelines: Special Equipment Amount (SEA) and Special Incidence Portion (SIP), 2006–07*. This document is available on the Ministry of Education website, <<http://www.edu.gov.on.ca>>. SIP claims are submitted to a board’s Ministry of Education regional office for approval.

## Facilities Amount

The Facilities Amount provides funding for programs serving pupils who are receiving their education through facilities such as hospitals, children’s mental health centres, psychiatric institutions, detention and correctional facilities, community living/group homes, and other social services agencies\*. The provision of education in these facilities is subject to an agreement between a district school board and a facility.

Funding for the Facilities Amount is based on an approval process specified in a guideline issued for these programs. The costs covered include teachers, education assistants, and classroom supplies.

Revenue is reduced for boards when a program is operating on a smaller scale than was projected, or ceases to operate during the school year. For 2006–07, funding available for this component will be increased by 2.5 percent corresponding to adjustments for salary inflation costs.

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\* These programs are addressed under Section 20 of the regulation Grants for Student Needs – Legislative Grants for the 2006-2007 School Board Fiscal Year, which authorizes their funding.

In 2004–05, the Ministry began providing funding to school boards to help offset the accommodation and transportation costs of classrooms in care and treatment and custody settings that operate in school board space. This funding is included in the Pupil Accommodation Grant and the Student Transportation Grant calculations.

## Language Grant

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The Language Grant has five components:

- French as a First Language (FFL),
- French as a Second Language (FSL),
- English as a Second Language/English Skills Development (ESL/ESD),
- Actualisation linguistique en français/Perfectionnement du français (ALF/PDF), and
- Native Language (NL).

For 2006–07, total funding of \$571 million is projected for the Language Grant.

The French as a First Language (FFL) allocation is being increased by \$10 million in 2006–07 to support the Government’s multi-year response to the recommendations of the French-Language Education Strategy Task Force.

### French as a First Language (FFL)

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

In 2006–07, an enhancement of \$10 million is being provided through the French as a First Language (FFL) allocation to address the additional costs incurred by French-language boards in offering a wide range of early childhood programs intended to counter assimilation and build oral communication skills in the early years. This supports the goals of the Ministry’s Aménagement linguistique policy.

Funding benchmarks for 2006–07 on the basis of average daily enrolment are \$605 per elementary pupil and \$733 per secondary day school pupil.

Start-up funding for new elementary classes in French is provided at the rate of \$16,082 for each new elementary school established by a board in 2006–07.

The FFL allocation has increased by 24 percent since 2005–06, totalling a projected \$56.6 million for the 2006–07 school year.

## French as a Second Language (FSL)

This funding, which is available to English-language boards only, provides for the additional costs of providing core French, extended French, and French immersion programs. Funding for FSL is based on the number of pupils enrolled in these programs and the average daily length of the program.

### French as a Second Language (FSL) – Elementary

At the elementary level, funding is provided for core and extended French based on enrolment in French programs for Grades 4 to 8. French immersion programs, if offered by the board, are funded based on enrolment in French programs for Junior Kindergarten 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 are able to meet this requirement.

Average daily length of program		Allocation per pupil enrolled in the program
20 – 59 minutes	(Core, Grades 4 to 8)	\$258
60 – 149 minutes	(Extended, Grades 4 to 8)	\$294
150 minutes or more 75 minutes or more	(Immersion, Grades 1 to 8) (Immersion, JK and K)	\$329

### French as a Second Language (FSL) – Secondary

The funding is established according to credits as follows:

Grades	Allocation per-pupil credit – French as a subject	Allocation per-pupil credit – subjects other than French taught in French
9 and 10	\$66	\$108
11 and 12	\$87	\$169

## Language of Instruction

Ontario's curriculum requires that students develop strong English- and French-language skills. The cultural and linguistic diversity of Ontario's population means that many students require extra help to develop proficiency in the language of instruction. These include students who are recent immigrants to Canada and students who live in homes where the first language spoken is neither English nor French.

Two components of the Language Grant provide school boards with resources to meet the needs of these students. English-language school boards receive the English as a Second Language/English Skills Development (ESL/ESD) component. French-language boards receive the Actualisation linguistique en français/Perfectionnement du français (ALF/PDF) component.

The number of students eligible to be counted as recent immigrants is now based on the country of birth, rather than the country from which the student entered Canada. This change simplified reporting and recognized students who had "stopped over" in an English-speaking country, such as the USA, before entering Canada.

In this context, *eligibility* means that a pupil meets the criteria for funding, that is, date of entry into Canada and country of birth. It does not measure any individual pupil's need for ESL/ESD or ALF/PDF programs and services. As in previous years, the language of instruction components of the Language Grant use available data 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 use resources provided by the grant to provide language services and supports to students who need them.

## English as a Second Language/English Skills Development (ESL/ESD)

For 2006–07, approximately \$219 million is projected to be allocated for ESL. The funding is available to English-language boards and is based on the following two components.

### Recent Immigrant Component

This first component provides a total of \$8,205 per eligible pupil over four years and is based on the number of recent immigrant pupils born in countries where English is not a first or standard language.

The variables used in calculating this component are:

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

### *Weighting Factors*

Year	Start date	End date	Weighting Factor
1	September 1, 2005	October 31, 2006	1
2	September 1, 2004	August 31, 2005	0.7
3	September 1, 2003	August 31, 2004	0.5
4	September 1, 2002	August 31, 2003	0.25

### *Number of Eligible Pupils*

Principals are required to report in ONSIS, the number of pupils enrolled in the schools, who entered Canada during the last four years and were born in a country where English is not a first or standard language. 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 Allocation*

The allocation is the sum of the weighted numbers of eligible pupils for each year multiplied by \$3,349.

$$\text{Recent Immigrant Component} = \text{Total number of weighted recent immigrant pupils} \times \$3,349$$

## Pupils in Canada Component

This second component is calculated by the Ministry based on Statistics Canada data on the number of children aged 5 to 19 years whose language spoken most often at home is neither English nor French. This data is a proxy measure for the relative ESL/ESD need among boards for pupils not covered by the first component. Each board's allocation is set out in Table 2 of the Grants for Student Needs – Legislative Grants for the 2006-2007 School Board Fiscal Year regulation. The distribution among boards is calculated as follows:

$$\frac{\text{Number of children described above within board's area}}{\text{Provincial total of children described above}} \times \$27.1M$$

The distribution of children aged 5 to 19 between public and separate boards is based on the number of pupils residing within each enumeration area and on assessment data.\*

## Total ESL/ESD Allocation

$$\text{ESL / ESD Allocation} = \text{Total Recent Immigrant allocation} + \text{Total Pupils in Canada allocation from Table 1 of 2006 - 07 grant regulation}$$

## Actualisation linguistique en français (ALF)

For 2006–07, approximately \$71.5 million is projected to be allocated for ALF. The benchmarks of the ALF allocation have been adjusted to reflect the 2006–07 teacher salary benchmark increases.

ALF is designed to assist French-language school boards in providing language instruction to pupils who are entitled to French-language education by virtue of Section 23 of the *Canadian Charter of Rights and Freedoms* and who have limited or no competencies in French, or use a variety of language that is different from standard French.

In 2004–05, a \$30 million enhancement was provided to French-language boards through the Actualisation linguistique en français (ALF) allocation to help reduce assimilation and improve students' language proficiency skills.

For the 2005–06 school year, French-language boards received \$20 million to help

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\* Data source: Statistics Canada, 1996 Census – information on the 5 to 19 year old population group where the language spoken most often at home is neither English nor French.

French-language secondary schools offer a broader range of courses and to help francophone students make the transition to French-language secondary schools.

These investments are a part of the Government's multi-year response to the recommendations of the French-Language Education Strategy Task Force.

Calculated for each French-language board separately, the new ALF funding allocation is the sum of the per-pupil, school, and board components.

### **Per-Pupil Component**

Using 2001 Statistics Canada data on individuals aged 0 to 19 whose language spoken most often at home does not include French, a proxy measure of assimilation has been developed to reflect the cultural environment of the boards' students.

#### ***Calculation of the Assimilation Factor:***

The percentage of non-French as home language is calculated at the census sub-division (CSD) level. The CSD percentages are weighted using the CSD's share of board enrolment of the CSDs to calculate the board's assimilation factor.

Note:

- 1 Only CSDs where the board operates a school facility are included.
- 2 The enrolment of a CSD is the sum of enrolments of all facilities of the board in the CSD.
- 3 The Assimilation Factors are listed in Table 3 of the Grants for Student Needs – Legislative Grants for the 2006-2007 School Board Fiscal Year regulation.

#### ***Elementary Per-Pupil Allocation:***

$$\left[ \text{Elementary ADE} \times \text{Assimilation Factor} \right] \times \$771$$

#### ***Secondary Per-Pupil Allocation:***

$$\left[ \text{Secondary ADE} \times \text{Assimilation Factor} \right] \times \$341$$

## School Component

The school component is calculated using the new definition of *school* as established for the School Foundation Grant.

*Elementary School Allocation:*

$$\text{Total number of elementary schools} \times \$40,799$$

*Secondary School Allocation:*

$$\text{Total number of secondary schools} \times \$144,836$$

## Board Component

The board amount for 2006–07 is \$182,401.

## Total ALF Allocation

The total ALF allocation for a French-language board is the sum of the ALF funding components:

$$\text{Elementary Allocation} = \left( \left[ \text{Elementary ADE} \times \frac{\text{Assimilation}}{\text{Factor}} \right] \times \$771 \right) + \left( \frac{\# \text{ of Elem. Schools}}{\text{Schools}} \times \$40,799 \right)$$

$$\text{Secondary Allocation} = \left( \left[ \text{Secondary ADE} \times \frac{\text{Assimilation}}{\text{Factor}} \right] \times \$341 \right) + \left( \frac{\# \text{ of Sec. Schools}}{\text{Schools}} \times \$144,836 \right)$$

$$\text{Total ALF Allocation} = \text{Elementary Allocation} + \text{Secondary Allocation} + \text{Board Component}$$

## Perfectionnement du français (PDF)

The second component is for PDF programs and provides a total of \$8,205 per eligible student over four years. It is based on the number of recent immigrant pupils who do not have Section 23 rights under the Charter, and who were born in countries where French is a language of administration or schooling.

PDF programs are intended for pupils who have been admitted in the schools through the board's admissions committee. These pupils are generally born outside Canada and have one of the following characteristics:

- they speak a variety of language that is different from standard French,
- their schooling has been interrupted, or
- they have little knowledge of Canada's two official languages or need to familiarize themselves with the new environment.

The variables used in calculating this component are:

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

### *Weighting Factors*

Year	Start date	End date	Weighting Factor
1	September 1, 2005	October 31, 2006	1
2	September 1, 2004	August 31, 2005	0.7
3	September 1, 2003	August 31, 2004	0.5
4	September 1, 2002	August 31, 2003	0.25

### *Number of Eligible Pupils*

Principals are required to report in ONSIS the number of pupils enrolled in the schools, who entered Canada during the last four years and were born in a country where French is not a first or standard language. 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 PDF Allocation***

The allocation is the sum of the weighted numbers of eligible pupils for each year multiplied by \$3,349.

$$PDF\ Allocation = \frac{Total\ number\ of\ weighted\ recent\ immigrant\ pupils}{\times} \$3,349$$

### **Total ALF/PDF Allocation**

$$ALF / PDF\ allocation = Total\ ALF\ allocation + Total\ PDF\ allocation$$

## **Native Language – Aboriginal Languages**

This funding assists school boards that provide Native-language (NL) programs. Funding is based on the number of pupils enrolled in the program and the average daily length of the program as set out in the following tables.

### **Native Language (NL) – Elementary**

<b>Average daily length of program</b>	<b>Allocation per pupil enrolled in the program</b>
20 – 39 minutes	\$248
40 minutes or more	\$441

### **Native Language (NL) – Secondary**

The funding is established according to credits as follows:

<b>Grades</b>	<b>Allocation per-pupil credit</b>
9 and 10	\$66
11 and 12	\$87



## **Geographic Circumstances Grant**

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

Total funding of \$167.8 million is projected for the Geographic Circumstances Grant in 2006–07.

In 2006–07, the components of the Geographic Circumstances Grant are as follows:

- Remote and Rural Allocation – \$120 million
- Distant Schools Allocation, Learning Resources Component – \$48 million

In 2006–07, the following funding components of the Geographic Circumstances Grant have been transferred to the new School Foundation Grant:

- the School Administration Component of the Rural Schools Allocation;
- the School Administration Component, the Per Pupil Component, the School Component, and the Board Amount of the Distant Schools Allocation;
- the Investment in Principals Component; and
- A percentage of the Remote and Rural Allocation that represents the amount in the Remote and Rural Allocation that was notionally allocated to in-school administration.

### **Remote and Rural Allocation**

This funding responds to 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 boards with schools that are distant from one another.

Three factors are used in determining funding:

- board enrolment,
- distance from an urban centre, and
- school dispersion.

## Board Enrolment

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

<b>Enrolment</b>	<b>Per-Pupil Allocation</b>
0 – 4,000	\$293 – (Day School ADE x 0.01593)
4,000 – 8,000	\$230 – ([Day School ADE – 4,000] x 0.01829)
8,000 – 16,000 or more	\$156 – ([Day School ADE – 8,000] x 0.01955)

## Distance/Urban Factor/French-Language Equivalence

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

Distance (referred to as *D* in the formula below) is measured from the nearest defined cities of Toronto, Ottawa, Hamilton, London, or Windsor to the town or city located nearest to the geographic centre of the board.

$$\text{Distance / urban allocation} = \left( \text{per pupil allocation based on distance (D)} \times \text{urban factor} \right)$$

<b>Distance</b>	<b>Per-Pupil Allocation</b>
0 – 150 kilometres	\$0
150 – 650 kilometres	\$1.00050 x (D–150)
650 – 1150 kilometres	\$500 + [\$0.13464 x (D–650)]
1150 kilometres +	\$568

<b>City or town within a board's jurisdiction with a population of</b>	<b>Urban factor</b>
0 – 25,000	1
25,000 – 200,000	$1 - \left( \frac{\text{population} - 25,000}{175,000} \right)$
200,000 +	0

### ***Distance Equivalence***

French-language school boards receive the higher of their distance/urban allocation or a distance allocation of \$163 per pupil.

### **School Dispersion**

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

The school dispersion measure consists of:

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

The average dispersion is expressed as a weighted average of two distances (school-to-school average weighted at 0.8 and board-office-to-school average weighted at 0.2).

<b>Average Dispersion</b>	<b>Per-Pupil Allocation</b>
0 – 14 kilometres	\$0
14 kilometres +	$\$5.26 \times (\text{Average Dispersion} - 14)$

Only boards with an average dispersion distance greater than 14 kilometres qualify for funding under the dispersion component. Each qualifying board's allocation for this component is determined by the following formula:

$$\text{Dispersion Factor} = (2006 - 07 \text{ ADE}) \times (\$5.26 / \text{pupil}) \times \left( \frac{\text{Dispersion}}{\text{Factor}} - 14 \text{ km} \right)$$

Each board's average school dispersion distance is set out in Table 6 of the Grants for Student Needs – Legislative Grants for the 2006-2007 School Board Fiscal Year regulation.

## **Distant Schools Allocation**

The Distant Schools Allocation was introduced in 2003–04 as part of the Rural Education Strategy. In 2006–07, all components of the Rural Education Strategy have been discontinued with the exception of the following:

- Distant Schools Allocation – Learning Resources Component. This funding offsets the higher per-pupil cost of learning resources in small rural and northern schools.
- Distant School Top-up Funding for school operations and school renewal through the Pupil Accommodation Grant.

The amounts for the Distant Schools Allocation – Learning Resources and Distant School Top-up Funding that were calculated in 2003–04 are retained at that level for 2006–07 except for adjustments for schools that were closed or opened as of 2005–06. No recalculation of allocations will be made because of closed or new schools.

Funding through the Primary Class Size Reduction Amount in 2006–07 results in a corresponding adjustment to funding through the Distant Schools Allocation of the Geographic Circumstances Grant. This adjustment recognizes that, at present, a portion of the funding provided through the Distant Schools Allocation already supports lower primary class sizes in some eligible elementary schools.

For further details on the Distant Schools Allocation, see Appendix B in the *Technical Paper, 2005–06*.

## **Learning Opportunities Grant**

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The Learning Opportunities Grant (LOG) for 2006–07 consists of three components:

- Demographic Component (\$321.8 million),
- Literacy and Math Outside the School Day Component (\$14.5 million), and
- Student Success, Grades 7 to 12 Component (\$54.3 million).

For 2006–07, total funding of \$390.6 million is projected for LOG.

### **Demographic Component**

The Demographic Component provides funding based on social and economic indicators that have been associated with a higher risk of academic difficulties for students. This component permits boards to offer a wide range of programs to improve the educational achievement of these students. Boards have considerable latitude in determining the kinds of programs and supports that they provide with the Demographic Component funding.

In 2002–03, every board received an increase through the Demographic Component as part of a \$15 million enhancement based on recommendations of the LOG working group to use more recent statistical data and an improved allocation method.

Every school board received a share of the \$95 million and \$65 million increases announced in December 2003 and August 2004, respectively. These enhancements provided a greater share of the increases to boards with the largest numbers of students at risk because of social and economic factors or because the students have recently arrived in Canada.

#### **Allocation Model for the 2003–04 and 2004–05 Funding Increases**

The 2003–04 and 2004–05 funding increases have been added to each board's existing Demographic Component allocation based on the following socio-economic indicators from the 1996 census:

<b>Indicator</b>	<b>Description (1996 Census)</b>	<b>Weight</b>
Recent Immigration	The percent of all persons who immigrated to Canada between 1991 and 1996.	50%
Low Income Cut-Off (LICO)	The percent of all persons who are living below the low income cut-off (LICO) point.	40%
Low Education	The percent of all persons 15 years or over who have less than a Grade 9 level education.	5%
Lone Parent Status	The percent of families that are lone-parent families.	5%

### **Allocation Model for the Portion Added in 2002–03**

The portion of the Demographic Component added in 2002–03 is determined by the following socio-economic indicators from the 1996 Census:

<b>Indicator</b>	<b>Description (1996 Census)</b>	<b>Weight</b>
Low Income Cut-Off (LICO)	The percent of all persons who are living below the low income cut-off (LICO) point.	50%
Low Education	The percent of all persons 15 years or over who have less than a Grade 9 level education.	12.5%
Recent Immigration	The percent of all persons who immigrated to Canada between 1991 and 1996.	12.5%
Lone Parent Status	The percent of families that are lone-parent families.	12.5%
Aboriginal Origin	The percent of all persons indicating <i>Aboriginal</i> as their ethnic origin.	12.5%

### **Allocation Method for the 2002–03 and 2003–04 Funding Increases**

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 students 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 units 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.

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

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

5. School funding is summed to determine total funding for each school board.

### **Allocation Model for the Portion Introduced in 1998**

This portion of the Demographic Component, maintained from prior years, is determined by the following socio-economic indicators:

<b>Indicator</b>	<b>Description</b>	<b>Provincial Rate</b>
Low Income Cut-Off (LICO)	The percent of all persons who are living below the low income cut-off (LICO) point. LICOs are determined by Statistics Canada and vary from community to community.	13.1%
Low Education	The percent of all persons 15 years or over who have less than a Grade 9 level education.	11.5%
Recent Immigrants	The percent of all persons who immigrated to Canada between 1988 and 1991.	3.25%
Aboriginal Status	The percent of all persons indicating <i>Aboriginal</i> as their sole ethnic origin.	0.7%

The funding is based on:

- the eligible enumeration areas within the board,
- funding units within eligible enumeration areas, and
- allocation of funding units among each board within the eligible areas.

### ***Eligible Area***

The area used for the purpose of the calculation is an enumeration area. An area is eligible where the percentage of the area population in any one of the four socio-economic indicators is at least twice the provincial rate. Once an enumeration area is eligible on any one of the four indicators, its funding is calculated based on the LICO rate for that enumeration area.

### ***Funding Units***

$$\text{Funding Units} = \frac{\text{Child population (less than 18 years of age)}}{\text{Child population (less than 18 years of age)}} \times \left( \frac{\% \text{ area population [LICO]}}{\text{provincial LICO rate}} \right)$$

In some instances, LICO information was not available for an eligible enumeration area due to the suppression of low response rates by Statistics Canada. Where no LICO information is available for the eligible enumeration area, the Low Education variable is used in place of LICO for the calculation of funding units.

Example:

Data for enumeration area A:

Child population (under 18 years old)	1300
% of population below the LICO point	11.1%
% of population with aboriginal status	0.1%
% of population 15 years and older with lower than Grade 9 education	24.0%
% of population who are recent immigrants	5.0%

In this example, the enumeration area qualifies since it is more than twice the provincial rate on the low education variable.

Funding units for eligible area A:

$$1,300 \times \left( \frac{11.1 \text{ [LICO rate of area A]}}{13.1 \text{ [provincial LICO rate]}} \right)$$

### *Allocation of Funding Units Among Boards*

All funding units in eligible enumeration areas are summed according to census subdivisions (CSD). Funding units in a CSD are apportioned to each board by using municipal enumeration data showing school-aged population of public and separate and English and French electors.

The funding units that a board has accumulated are then translated into funding as follows:

$$\left( \frac{\text{Total number of funding units for a board}}{\text{Total number of funding units for all boards}} \right) \times \text{Total allocation}$$

Each board's allocation for the total Demographic Component is set out in Table 7 of the Grants for Student Needs – Legislation Grants for the 2006-2007 School Board Fiscal Year regulation.

## **Literacy and Math Outside the School Day Component**

The Literacy and Math Outside the School Day Component provides funding for additional supports to enhance the literacy and math skills of students at risk of not meeting the new curriculum standards and the requirements of the Grade 10 literacy test. In 2006–07, this component is projected to be \$14.5 million.

These courses or programs can be provided during the summer, and during the regular school year outside the regular school day, for:

- A class or course in literacy and math for pupils in Grade 7 or 8 for whom a remedial program in literacy and math has been recommended by the principal of the day school.
- A non-credit class in literacy and math for pupils in Grade 9 to 12\* for whom a Grade 9 or 10 remedial program in literacy and math has been recommended by the principal of the day school.
- A class or course in literacy and math established for adults who are parents or guardians of pupils in all grades for whom the principal of the day school has recommended a remedial course in literacy and math.

In 2006–07, per-pupil funding is increasing to \$5,618 per ADE.

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\* The average daily enrolment regulation was amended in 2002–03 to clarify that students in Grades 11 and 12 are eligible to enrol in remedial programs in literacy and numeracy that are provided outside the regular school day, where their enrolment has been recommended by the principal.

## Summer Literacy and Math Programs

Per-pupil funding for literacy and math programs at \$5,618 per ADE is available in the summer of 2006, for at-risk students in Grades 7 to 12 and for parents of at-risk students. Transportation for students to summer programs in 2006–07 will continue to be provided at the increased level of funding introduced in 2000–01. (Also see Student Transportation Grant.)

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

$$\frac{\text{2006 – 07 transportation allocation for the board}}{\text{2006 – 07 ADE of pupils of the board}} \times \begin{array}{l} \text{ADE of Grades 7 to 12} \\ \text{literacy and math summer} \\ \text{school programs} \end{array} \times 3$$

School Operations and School Renewal Allocations of the Pupil Accommodation Grant are also provided for students in Grades 7 to 12 literacy and math summer school programs.

## Student Success, Grades 7 to 12 Component

In 2006–07, \$54.3 million is being provided for the Student Success, Grades 7 to 12, component to assist students in Grades 7 to 12 who may not achieve their education goals, to improve the teaching and learning of literacy and numeracy, to enhance preparation of students in 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.

A portion of the allocation is used to provide each school board with a dedicated leader to assist schools in developing programs to improve student success.

A school dispersion factor is used in the allocation to ensure that small, non-urban, and French-language school boards receive a higher proportion of funds to recognize their higher costs.

Also included in the allocation is a demographic factor that ensures that school boards with a higher proportion of risk factors (mostly urban boards) will receive a higher proportion of funds. Each board's Student Success Demographic Factor is set out in Table 7 of the Grants for Student Needs – Legislative Grants for the 2006-2007 School Board Fiscal Year regulation.

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

- Co-ordinator: 20 percent (\$10.7 million);
- Enrolment: 47 percent (\$26 million) – based on enrolment in Grades 7 to 12;
- Demographic: 20 percent (\$10.7 million) – based on socio-economic factors associated with academic success (using the same factors used to allocate the \$15 million added to the Demographic Component of LOG in 2002–03);
- Dispersion: 10 percent (\$5.4 million) – recognizes increased program costs for widely dispersed schools (using the same factor that is used in the Remote and Rural Allocation); and
- Transportation: 3 percent (\$1.5 million) – based on the board's 2006–07 transportation allocation.



## **Continuing Education and Other Programs Grant**

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Funding responsibility for non-credit adult English and French as a second language (ESL and FSL) has been transferred to the Ministry of Citizenship and Immigration. As a result, funding for the Continuing Education and Other Programs Grant is projected to be \$106 million in 2006–07.

The Continuing Education and Other Programs Grant supports adult day school programs and continuing education programs, adult Native language, adult credit for diploma, and correspondence/self-study.

Funding is provided for crossover or transfer courses to allow students to move between the applied and academic streams in secondary school, and to allow partial credits as permitted by secondary school reform. The grant provides funding for a class or course for secondary school pupils who wish to transfer between course types in accordance with Section 5.6 of the Ministry publication *Ontario Secondary School Grades 9–12: Program and Diploma Requirements, 1999*.

This funding supports the provision of credit courses for elementary reach-ahead students and for secondary school students in the summer or outside the school day, for example, in the evenings.

Funding is also provided for international language programs for elementary pupils.

The allocation for international languages for school boards offering approved classes for international language instruction in a language other than English or French is based on a rate of \$44 per classroom hour where the board's average class size for the program is 25 or more. Where the average class size for a board with this program is less than 25, the \$44 per classroom hour is reduced by \$1 for every pupil less than 25.

Funding for continuing education and summer school programs is \$2,587 per ADE (excluding pupils in respect of whom fees are chargeable under the tuition fees regulation).

Funding for day school pupils aged 21 and over is \$2,587 per ADE. The School Operations and School Renewal Allocations of the Pupil Accommodation Grant are provided for these students, as well as 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 the principal and through which the principal may grant secondary school credits to mature students. Beginning in 2003–04, funding was provided for the delivery of PLAR services to mature students who are enrolled in a board to take credit courses toward the Ontario Secondary School Diploma. PLAR assessment services that are funded include:

- \$104 for an individual student assessment for Grade 9 and 10 credits (maximum of one such assessment per mature student in any one school year);
- \$104 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,
- \$313 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.

## **After-School Credit Programs**

Funding for after-school credit courses for both secondary and elementary reach-ahead students is provided through the Continuing Education and Other Programs Grant.

## Cost Adjustment and Teacher Qualifications and Experience Grant

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The Cost Adjustment and Teacher Qualifications and Experience Grant provides funding to boards that have teachers who, because of their qualifications and experience, have salaries above the benchmark level used to determine the Pupil Foundation Grant.

Total funding of \$683.8 million is projected for the Cost Adjustment and Teacher Qualifications and Experience Grant in 2006–07. The additional elementary specialist and secondary Student Success teachers are included in projecting this allocation.

### Cost Adjustment

A cost adjustment for non-teaching staff is being provided in 2006-07 on the same basis as in 2005–06. The Ministry has estimated the amount of funding needed by calculating average salaries for various staffing categories – using salary and staffing information reported by boards in the 2005–06 Revised Estimates – and comparing these average salaries to the benchmarks.

### Teacher Qualifications and Experience

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

$$\left( \text{Sum of } \left[ \frac{\text{Elementary teachers on board's regular grid} \times \text{Instructional salary matrix}}{\text{Number of elementary teachers on board's regular grid distribution}} \right] - 1 \right) \times \$3,304$$

The secondary per-pupil allocation for teachers qualification and experience is calculated as follows:

$$\left( \text{Sum of } \left[ \frac{\text{Secondary teachers on board's regular grid} \times \text{Instructional salary matrix}}{\text{Number of secondary teachers on board's regular grid distribution}} - 1 \right] \times \$4,229 \right)$$

### *Instructional Salary Matrix*

<b>Qualifications &amp; Experience</b>	<b>D</b>	<b>C</b>	<b>B</b>	<b>A1</b>	<b>A2</b>	<b>A3</b>	<b>A4</b>
<b>0</b>	0.5825	0.5825	0.5825	0.6178	0.6478	0.7034	0.7427
<b>1</b>	0.6185	0.6185	0.6185	0.6557	0.6882	0.7487	0.7898
<b>2</b>	0.6562	0.6562	0.6562	0.6958	0.7308	0.796	0.8397
<b>3</b>	0.6941	0.6941	0.6941	0.7359	0.7729	0.8433	0.8897
<b>4</b>	0.7335	0.7335	0.7335	0.7772	0.8165	0.8916	0.9418
<b>5</b>	0.7725	0.7725	0.7725	0.8185	0.8600	0.9398	0.9932
<b>6</b>	0.8104	0.8104	0.8104	0.8599	0.9035	0.9881	1.0453
<b>7</b>	0.8502	0.8502	0.8502	0.9013	0.9475	1.0367	1.0973
<b>8</b>	0.8908	0.8908	0.8908	0.9435	0.9919	1.0856	1.1500
<b>9</b>	0.9315	0.9315	0.9315	0.9856	1.0356	1.1344	1.2025
<b>10</b>	1.0187	1.0187	1.0187	1.0438	1.0999	1.2166	1.2982

In 2006–07, the salary benchmark for teachers is being increased by 8.3 percent to recognize the real cost of salaries through realignment within the funding formula to increase transparency and accountability. This increase is in addition to the 2.5 percent increase in all salary benchmarks required by the four-year labour framework.

The salary matrix reflects a benchmark of \$62,428 for a teacher’s salary and excludes teacher-consultants and the administrative component of principals and vice-principals. They are, therefore, to be excluded from the board’s regular grid distribution for the purpose of calculating grant entitlements. Teachers providing instruction in facilities are also excluded from the board’s grid distribution. This is because the instructional cost of such programs is funded under special education, and pupils in these programs are not counted as pupils of the board.

The teacher distribution as of October 31, 2006, is to be used for the calculation of this grant. Where the qualification of a teacher changes after October 31, 2006, and the change for salary purposes is retroactive to October 2005, or earlier, the changed qualification category is used for the purpose of this calculation.

Education funding recognizes teachers' actual experience and ensures consistent claims for the Cost Adjustment and Teacher Qualifications and Experience Grant by recognizing part years of teaching. Boards are to place teachers on the experience grid by rounding part-year experience to the nearest whole number of years of experience.





## School Boards with Increasing Enrolment

For school boards with increasing enrolment, that is, boards with a 2006–07 day school ADE greater than their 2005–06 day ADE:

$$\begin{array}{l}
 \text{Transportation} \\
 \text{Allocation}
 \end{array}
 =
 \begin{array}{l}
 \text{(A)} \\
 \text{2005 – 06 Allocation} \\
 \text{for Transportation} \\
 \text{less} \\
 \text{One – Time Allocation} \\
 \text{for Safety} \\
 \text{less} \\
 \text{Expenditures in 2005 – 06} \\
 \text{for Transportation} \\
 \text{to Provincial Schools}
 \end{array}
 \times
 \left(
 \begin{array}{l}
 \text{(B)} \\
 \text{2006 – 07} \\
 \text{Day School ADE} \\
 \text{2005 – 06} \\
 \text{Day School ADE}
 \end{array}
 +
 \begin{array}{l}
 \text{(C)} \\
 0.02
 \end{array}
 +
 \begin{array}{l}
 \text{(D)} \\
 0.0021
 \end{array}
 \right)$$

Note: If the product of (A) x (D) is less than \$3,333, it will be \$3,333

## Funding for Transportation to Provincial Schools

Funding for student transportation to and from Provincial Schools is allocated based on the expenditure by the board in 2006–07 that is approved by the Ministry.

In 2006-07, the Consortium de transport scolaire d'Ottawa, served by Conseil des écoles catholiques de langue française du Centre-Est, will co-ordinate transportation for all students attending Centre Jules-Léger. The Ottawa-Carleton DSB will coordinate transportation for all students attending a residential program at an English-language provincial or demonstration school. Thus, transportation funding to cover these expenditures will flow directly to the two boards.

## Funding for Summer School Transportation

An additional allowance for transportation is included under the Learning Opportunities Grant for literacy and math remediation programs. Please refer to [Summer Literacy and Math Programs](#) for details.

## **Transportation Funding Reform**

Student transportation is undergoing fundamental reform to increase transparency and effectiveness. The Government is requiring boards to deliver transportation through consortia, and will review consortia to confirm effective and efficient transportation service delivery over a three-year time frame. These steps will form the basis for determining student transportation funding in the future.



## Declining Enrolment Adjustment

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For 2006–07, total funding of \$65.5 million is projected for the Declining Enrolment Adjustment (DEA).

Because much of each board’s revenue from education funding grants is determined by enrolment, boards with declining enrolment lose revenue. This is appropriate because boards no longer need the same number of teachers and other supports when there are fewer students.

Boards’ 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 to adjust to reduced enrolment. Other costs cannot be adjusted as easily. The DEA recognizes that it takes time for boards to adjust their cost structures to declines in enrolment.

The 2006–07 adjustment is calculated as follows:

1. Determine the decrease in operating revenue between 2005–06 and 2006–07, excluding the impact of new investments added to education funding in 2006–07 (A in the following formula).

$$A = B - C$$

Where:

*B* = Total operating revenue in 2005–06\* (excluding allocations not based on enrolment\*\*)

*C* = Total operating revenue in 2006–07\* (excluding allocations not based on enrolment and new investments\*\*\*).

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\* For the purposes of the DEA, the 2006–07 Pupil Foundation Grant is calculated using the 2005–06 Pupil Foundation Grant benchmarks.

\*\* Operating revenue in each year excludes all components of the Special Education Grant (except for SEPPA), the Cost Adjustment and Teacher Qualifications and Experience Grant, the Continuing Education and Other Programs Grant, the Demographic, Literacy and Math Outside the School Day, Early Literacy, and Student Success Components of the Learning Opportunities Grant, all components of the Language Grant except French as a First Language, the Declining Enrolment Adjustment, the Transportation Grant, and the Distant Schools Allocation of the Geographic Circumstances Grant.

\*\*\* 2006–07 operating revenue also excludes new investments.

- Calculate the reduction in costs the board is expected to achieve as a result of the enrolment decline ( $D$ ). This equals 58 percent of the percent decline in enrolment applied to the 2005–06 operating revenue.

$$D = (58\% \text{ of rate of enrolment decline}) \times B$$

- Where revenue has declined, determine the amount by which the operating revenue decline exceeds the expected reduction in the board’s costs ( $E$ ). (A board is only eligible for the Declining Enrolment Adjustment if the operating revenue decline is greater than the expected cost reduction.)

$$E = A - D$$

- Apply scaling factor ( $G$ ) to determine Declining Enrolment Adjustment ( $F$ ). The scaling factor recognizes that, the greater the decline in enrolment, the more difficult it is to adjust costs.

$$F = G \times E$$

The table below provides examples of scaling factors that have been set for three different ranges of enrolment declines:

<b>Percentage Decline in Enrolment</b>	<b>Scaling Factor</b>
Up to 0.25%	0.5
> 0.25%, up to 1.5%	1
> 1.5%	1.5

The table below provides examples of scaling factors for specific percentage enrolment declines.

<b>Percent Enrolment Decline</b>	<b>Factor</b>	<b>Percent Enrolment Decline</b>	<b>Factor</b>	<b>Percent Enrolment Decline</b>	<b>Factor</b>
0.1%	0.50000	1.1%	0.88636	2.1%	1.08333
0.2%	0.50000	1.2%	0.89583	2.2%	1.10227
0.3%	0.58333	1.3%	0.90385	2.3%	1.11957
0.4%	0.68750	1.4%	0.91017	2.4%	1.13542
0.5%	0.75000	1.5%	0.91667	2.5%	1.15000
0.6%	0.79167	1.6%	0.95313	2.6%	1.16346
0.7%	0.82143	1.7%	0.98529	2.7%	1.17593
0.8%	0.84375	1.8%	1.01389	2.8%	1.18750
0.9%	0.86110	1.9%	1.03947	2.9%	1.19828
1.0%	0.87500	2.0%	1.06250	3.0%	1.20833

To determine the scaling factor ( $G$ ) of a board that has declining enrolment, apply the following formula (to five decimal points):

$$H = 1 - \frac{2006 - 07 \text{ day school ADE of the board}}{2005 - 06 \text{ day school ADE of the board}}$$

Day school ADE includes enrolment of JK to Grade 12 pupils of the board, excluding pupils 21 and over.

If the amount  $H$  does not exceed 0.0025, the scaling factor is 0.5.

If the amount  $H$  is greater than 0.0025 but does not exceed 0.015, the scaling factor is calculated as follows:

$$G = \frac{(H - 0.0025) + 0.00125}{H}$$

If the amount  $H$  is greater than 0.015, the scaling factor is calculated as follows:

$$G = \frac{1.5 (H - 0.015) + 0.01375}{H}$$

## **School Board Administration and Governance Grant**

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This grant provides funding for administration and governance costs, including the costs of operating board offices and central facilities. This category of funding provides for all board-based staff and expenditures, including supervisory officers and their secretarial support. Funding is provided for four components:

- Trustees,
- Directors and Supervisory Officers,
- Board Administration, and
- Multiple Municipalities.

For 2006–07, total funding of \$492.9 million is projected for the School Board Administration and Governance Grant.

### **Trustees Component**

Bill 78, the *Education Statute Law Amendment Act (Student Performance)*, 2006, includes provisions that allow school boards to set trustee compensation in line with school boards elsewhere in Canada, with the specific limits to be defined by regulation. The Act also authorizes regulations that would provide a retroactive increase to trustee honoraria for the 2005–06 school year.

To support increases in trustee remuneration, additional funding of \$3.5 million will be allocated through this component in 2006–07. School boards will be advised of the details of this allocation at a future date.

This funding component, which is based on the number of trustees, supports trustee honoraria, expenses, meeting costs, and professional development (for example, conferences). The amounts in the following table are currently provided.

\$5,000	per trustee (including chair) for trustee honoraria
\$5,000	per trustee (including chair) for travel and expense allowance, professional development, and other costs
\$10,000	per board as additional honoraria for the chair and vice-chair
\$5,000	per board for student representation for travel and expenses but not honoraria

## Directors and Supervisory Officers Component

Funding is based on costs for one director per board, and a number of supervisory officers reflecting board enrolment. This component is intended to cover salaries and benefits of these staff. This component also recognizes the higher administrative costs borne by some boards, by using their Remote and Rural Allocation and Good Schools Open Component of the Geographic Circumstances Grant, the Demographic Component of the Learning Opportunities Grant, and the New Pupil Places Allocation.

<b>Directors and Supervisory Officers Component</b>	<b>2006–07</b>
Base amount	\$472,906
Per-pupil amount for first 10,000 pupils	\$12.05
Per-pupil amount for next 10,000 pupils	\$17.60
Per-pupil amount for remaining pupils	\$24.20
% Geographic Circumstances Grant (Remote and Rural Allocation)	2.17
% Learning Opportunities Grant (Demographic Component)	0.62%
% New Pupil Places Allocation	1%

## Board Administration Component

This component provides funding for the business and other administrative functions of a board and the costs of operating and maintaining board offices and facilities. As with the Director and Supervisory Officers Component, the Board Administration Component recognizes the higher costs of administration in some boards. This component covers expenses and support staff for the director and supervisory officers.

Dues to stakeholder organizations, including trustee associations, as well as support staff costs for trustees are also funded from the Board Administration Component.

This component also provides funding for school councils.

<b>Board Administration Component</b>	<b>2006–07</b>
Base amount	\$88,793
Per-pupil amount	\$192.33
% Geographic Circumstances Grant (Remote and Rural Allocation)	11.94%
% Learning Opportunities Grant (Demographic Component)	0.62%
% New Pupil Places Allocation	1%

Enrolment used for determining the grants is the day-school average daily enrolment of pupils of the board (JK to Grade 12, excluding pupils 21 and over).

## Multiple Municipalities Component

The Multiple Municipalities Component recognizes the additional costs of boards that are required to interact with a large number of municipalities and other local governing agencies. Boards incur administrative costs from dealing with municipalities concerning property taxes. They also are required to reach protocols and agreements with local agencies, such as police services and children's aid societies.

Additional funding is provided to boards with more than 30 municipalities in their jurisdiction.

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<b>Allocation Per Municipality</b>	
<b># of municipalities</b>	<b>\$ for each municipality</b>
Between 1 and 30	\$0
Between 30 and 49	\$500
Between 50 and 99	\$750
From 100 to any number higher	\$1,000

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# **Pupil Accommodation Grant**

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The Pupil Accommodation Grant\* has six major allocations:

- School Operations,
- School Renewal,
- New Pupil Places,
- Primary Class Size Reduction,
- Growth Schools, and
- Prior Capital Commitments.

For 2006–07, total funding of \$2.71 billion\*\* is projected for the Pupil Accommodation Grant.\*\*\*

Funding enhancements for pupil accommodation in 2006–07 will be implemented within the framework of a Pupil Accommodation Review. These investments address current accommodation pressures facing the education sector and set the stage for longer-term changes.

## **Factors Used to Determine the Pupil Accommodation Grant**

### **Enrolment**

#### ***Elementary Enrolment***

Day School Average Daily Enrolment of pupils enrolled in Junior Kindergarten, Kindergarten, and Grades 1 to 8.

#### ***Secondary Enrolment***

Day School Average Daily Enrolment of pupils enrolled in Grades 9 through 12, excluding students 21 years of age and older.

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\* Further details on this grant are available in the Ministry of Education publication *Pupil Accommodation Grants, 2006–07* available from the Ministry's website, <<http://www.edu.gov.on.ca>>.

\*\* This amount is a Ministry of Education projection for the 2006–07 school year. Actual funding varies over the course of the school year because of changes in enrolment and board program decisions.

\*\*\* Includes Prior Capital Commitments.

### ***Adult Enrolment***

Day School Average Daily Enrolment (ADE) of students 21 years of age or older plus the ADE of students enrolled in Continuing Education credit courses during the day, excluding pupils enrolled in correspondence self-study programs, but including students in summer school programs.

## **Benchmarks**

### ***Area Requirements Per Pupil***

#### ***Elementary (2005): 104.4 square feet (9.70 m<sup>2</sup>)***

Provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming and includes changes to recognize the increase in the number of classrooms needed for reducing primary class size and provides additional space required to accommodate the typical distribution of special education, learning opportunities, and language (for example, ESL) programming.

#### ***Elementary (1998): 100 square feet (9.29 m<sup>2</sup>)***

Provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming consistent with the average class size limits under the *Education Act* and provides additional space required to accommodate the typical distribution of special education, learning opportunities, and language (for example, ESL) programming.

#### ***Secondary: 130 square feet (12.07 m<sup>2</sup>)***

Provides sufficient teaching and ancillary space to permit the effective delivery of secondary school programming consistent with the average class size limits under the *Education Act* and provides additional space required to accommodate the typical distribution of special education, learning opportunities, and language (for example, ESL) programming.

#### ***Adult: 100 square feet (9.29 m<sup>2</sup>)***

Lower than the traditional secondary school panel because less additional space is required for special needs programs.

### ***Operating Cost***

The funding benchmark for elementary, secondary, and adult education for the School Operations Allocation is:

\$5.97 per square foot (\$64.28/m<sup>2</sup>).

### ***Renewal Cost***

The weighted average of \$0.65 and \$0.98 per square foot (\$7.03 and \$10.54 per m<sup>2</sup>) for schools under and over 20 years of age, respectively.

### ***Construction Cost***

***Elementary (2005): \$11.22 per square foot (\$120.77/m<sup>2</sup>)***

Represents the estimated cost of \$154 per square foot (\$1,660/m<sup>2</sup>) to design, construct, furnish, and equip new elementary schools, amortized over a 25-year period.

***Elementary (1998): \$11.00 per square foot (\$118.40/m<sup>2</sup>)***

Represents an estimated cost of \$117 per square foot (\$1,259/m<sup>2</sup>) to design, construct, furnish, and equip new elementary schools, amortized over a 25-year period.

***Secondary (2005): \$12.24 per square foot (\$131.75/m<sup>2</sup>)***

Represents the estimated cost of \$168 per square foot (\$1,811/m<sup>2</sup>) to design, construct, furnish, and equip new secondary schools, amortized over a 25-year period.

***Secondary (1998): \$12.00 per square foot (\$129.17/m<sup>2</sup>)***

Represents the estimated cost of \$126 per square foot (\$1,356/m<sup>2</sup>) to design, construct, furnish, and equip new secondary schools, amortized over a 25-year period.

### ***Geographic Adjustment Factor***

A Geographic Adjustment Factor (GAF) is applied to the New Pupil Places Allocation and the School Renewal Allocation in recognition of differences in construction costs across the province.

### ***Supplementary Area Factor***

An adjustment factor is applied in the calculation of the School Operations Allocation and the School Renewal Allocation. The Supplementary Area Factor recognizes unique design features of a board's schools, such as wide hallways, large shop spaces, auditorium space, and the additional space needs of special education programs.

The factor is based on information compiled in the School Facilities Inventory System. Separate factors that reflect the area per-pupil place are calculated for elementary and secondary schools.

### ***Top-Up Funding to Reflect a 20-Percent Adjustment to Capacity Levels***

Additional funding is also provided for school operations and renewal for schools that are operating at less than full capacity. Top-up funding is calculated on a school-by-school basis for schools offering a regular day school program (exclusive of adult day school). This additional funding, which is not to exceed the revenue generated by

enrolment equal to 20 percent of school capacity,\* increases total revenue for school operations and renewal for a school up to the amount that would be generated if the school were operating at full capacity.

Schools identified as *distant* under the 2003–04 Rural Education Strategy will receive an amount equivalent to that received under the 2003–04 Distant School top-up funding, in addition to the regular top-up entitlement. The Distant School top-up funding has been adjusted to take into account schools that have been opened or closed since 2003–04 up to and including schools opened or closed in 2005–06.

Schools identified as *rural* under the Rural Schools Component of the Geographic Circumstances Grant are provided with enhanced top-up funding for school operations and renewal up to 100 percent of the capacity to recognize the higher per pupil costs of cleaning and maintaining these facilities where enrolment is less than the capacity of the school.

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\* except for Distant Schools

## School Operations Allocation

All boards receive the School Operations Allocation, which addresses the costs of operating (that is, heating, lighting, maintaining, and cleaning) schools. The allocation is calculated separately for the elementary and secondary panels and for adult education using the following formula.

$$\begin{aligned}
 \text{Grant for School Operations} &= \text{Enrolment plus approved spaces in Section 20 programs in schools} \times \text{Benchmark Area Requirement per pupil} \times \text{Supplementary School Area Factor} \times \text{Benchmark operating cost per square foot} \\
 &\quad \text{Plus} \\
 &\quad \text{Top – up funding for School Operations}^* \\
 &\quad \text{Plus} \\
 &\quad \text{Top – up funding for schools Identified as rural in 2005 – 06} \\
 &\quad \text{Plus} \\
 &\quad \text{Top – up funding in respect of the Rural Education Strategy (fixed at 2003 – 04 levels)} \\
 &\quad \text{Plus} \\
 &\quad \text{Allocation for Licensing \& Related Fees for Approved Asset Management Software} \\
 &\quad \text{Plus} \\
 &\quad \text{Allocation for Community Use of Schools}
 \end{aligned}$$

\* Top-up funding is available for schools that are offering a regular day school program (exclusive of adult day school) and are operating at less than full capacity.

## Community Use of Schools

To encourage school boards to make schools more accessible for community use, this program provides school boards with a portion of a \$20 million allocation to cover the incremental costs of community use of facilities. This funding is part of the School Operations Allocation.

## School Renewal Allocation

All boards receive the School Renewal Allocation. This allocation addresses the costs of repairing and renovating schools. The allocation is calculated separately for the elementary and secondary school panels and for adult education using the following formula:

$$\begin{aligned}
 \text{Grant for School} &= \text{Enrolment} \times \frac{\text{Benchmark Area}}{\text{Requirement per Pupil}} \times \frac{\text{Supplementary}}{\text{School Area Factor}} \times \frac{\text{Benchmark}}{\text{Renewal Cost per square foot}} \\
 \text{Renewal} & \\
 & \text{Plus} \\
 & \text{Top - up funding for School Renewal}^* \\
 & \text{Plus} \\
 & \text{Enhancement to address deferred maintenance needs} \\
 & \text{(Allocated to reflect a board's share of the total needs in the system)} \\
 & \text{Plus} \\
 & \text{Top - up funding for schools identified as rural in 2005 - 06} \\
 & \text{The sum total of the 4 components multiplied by} \\
 & \text{Geographic Adjustment Factor (2005)} \\
 & \text{Plus} \\
 & \text{Top - up funding in respect of the Rural Education Strategy} \\
 & \text{(fixed at 2003 - 04 with adjustments for open and closed schools} \\
 & \text{since 2003 - 04)}
 \end{aligned}$$

\* Top-up funding is available for schools that are offering a regular day school program (exclusive of adult day school) and are operating at less than full capacity.

## Good Places to Learn

On February 17, 2005, the Minister of Education announced Good Places to Learn (GPL) to support \$4 billion in renewal needs for Ontario schools. Allocation of funding under GPL is based on the detailed inspections of each school by building professionals completed in December 2003. During this process, the inspectors identified and prioritized 5-year renewal needs from 2002-03 to 2006-07.

Beginning in 2005-06, GPL Stage I provided boards with an allocation to support \$1 billion in renewal activity. In 2006-07, GPL Stage II will continue to improve schools in the province by providing funding to boards to address a further \$500 million in renewal needs.

### ***Stage II Allocations***

GPL Stage II funding provides boards with an allocation to support an additional \$500 million in renewal which is approximately 18.5 percent of the eligible renewal base which includes:

- The five-year (2002-03 to 2006-07) high and urgent need projects identified through the inspection of schools in 2003, less the amount funded in GPL Stage I, and incorporated into the ReCAPP facility management database; and
- Projects to meet program needs in existing schools (i.e., inadequate gyms, libraries, science labs, etc.), as identified as part of the detail in the ReCAPP database.

Boards will have flexibility to identify other renewal needs included in the ReCAPP database that have become high or urgent since the inspections were completed.

In calculating the total value of work eligible for Stage II funding, the needs of approximately 200 schools that are currently reflected as potential Prohibitive-to-Repair (PTR) schools were excluded (see Prohibitive-to-Repair Schools below).

Schools boards are required to continue to undertake work only in schools that are expected to remain open and operating for at least 10 years. In addition, boards are to limit the use of Stage II funding to renewal and program needs, as identified above, that are "capital" improvements that meet the criteria of tangible capital assets. Stage II renewal projects will be eligible for short-term financing costs beginning in the 2006-07 school year.

### ***Stage I Allocations***

The Stage I funding of GPL provided boards with an allocation to support \$1 billion in renewal needs based on approximately 40 percent of their schools' 2002-03 and 2003-04 high and urgent renewal needs. While a significant amount of these funds will have been committed by the end of 2005-06, any unspent Stage I allocations can be used on the range of work that meets the eligibility criteria for GPL Stage II.

### ***Long-Term Financing***

The Ministry is proceeding to establish a single long-term financing vehicle through the Ontario Strategic Infrastructure Financing Authority (OSIFA) to support GPL renewal funding.

To support the transition to long-term financing, boards will be required to provide the Ministry with an estimate of the expenditures incurred to August 31, 2006, related to their GPL Stage I allocation. This will form the limit of the amount that boards can convert to long-term financing this fall.

The Ministry will continue to fund short-term interest costs associated with the balance of Stage I and all Stage II projects in the 2006-07 school year. The interest cost recognized for funding will continue to be the three-month Bankers' Acceptance rate plus 13 basis

points. For boards that borrow against internal reserves to support GPL Stage I or Stage II projects, funding in 2006-07 will be recognized at the three-month Bankers' Acceptance rate on September 1, 2006.

Although boards can attribute eligible work undertaken since January 1, 2006 against their Stage II renewal allocations, the Ministry will begin funding short-term financing costs for GPL Stage II projects as of September 1, 2006.

### ***Prohibitive-to-Repair Schools***

The Prohibitive-to-Repair (PTR) component of the GPL announcement will provide \$50 million to support approximately \$700 million worth of new construction to repair or replace schools in poor condition.

The Ministry has created a preliminary inventory of approximately 200 schools with a Facility Condition Index (FCI) of 65 percent or greater. In calculating the FCI, the Ministry used two approaches for determining the replacement value of schools - one using the On-the-Ground (OTG) capacity of the school, which reflects only the number of student spaces in a school, and the other using the gross floor area (GFA), which reflects the footprint of the school. Boards will also have the opportunity to identify other schools which they consider to be PTR. The Ministry will work with boards to finalize the PTR-candidate inventory for PTR funding.

Board will be required to submit business cases to outline the proposed plan for schools identified in the PTR-candidate inventory.

## **New Pupil Places Allocation**

The New Pupil Places Allocation generally enables boards to construct new schools or additions where boards have demonstrated that they have fully utilized all existing school buildings effectively and that their enrolment cannot be accommodated without new space.

### **New Pupil Places – Changes to the Parameters Used in the Calculation of the New Pupil Places Allocation**

The Good Places to Learn announcement indicated a change in funding policy in 2005–06 to include a new accountability measure regarding funding for new construction through the New Pupil Places Allocation. The policy continues for funding any pupil places that are recognized as in excess of capacity. The new accountability measure, however, will provide funding for projects constructed, under construction or for which a tender for construction has been accepted. As a result of this policy change, there will no longer be a need to cap the New Pupil Places Allocation at \$20 million until a board has begun \$200 million or more in school construction.

Beginning in 2004–05, the benchmark construction costs used in the calculation of the New Pupil Places Allocation were revised. A 2 percent increase in the construction cost benchmark was incorporated into the calculation of the New Pupil Places Allocation.

This change applied only to eligible pupil places that had not been constructed by boards prior to October 2003. The construction cost benchmark figures used when the model was introduced in 1998 will continue to be applied to those pupil places constructed by boards prior to October 2003. Changes to construction costs since Fall 2003 will not impact board costs for schools already constructed.

As of February 17, 2005, the policy that allowed school boards to reduce permanent capacity of the inventory of schools used in the calculation of the New Pupil Places Allocation by disposing of surplus schools at no cost to coterminous school boards and the Ontario Realty Corporation was rescinded.

$$\begin{array}{r}
\text{New Pupil} \\
\text{Places Allocation}
\end{array}
=
\begin{array}{r}
\text{Enrolment in} \\
\text{excess of} \\
\text{Capacity}
\end{array}
+
\begin{array}{r}
\text{Pupil Places} \\
\text{in respect of} \\
\text{Enrolment} \\
\text{Pressures}
\end{array}
+
\begin{array}{r}
\text{Pupil Places in} \\
\text{respect of Capital} \\
\text{Transitional} \\
\text{Pressure}
\end{array}
+
\begin{array}{r}
\text{Pupil Places} \\
\text{in respect of} \\
\text{Prohibitive to} \\
\text{Repair}
\end{array}
-
\begin{array}{r}
\text{Pupil Places} \\
\text{Constructed} \\
\text{Prior to} \\
\text{October} \\
\text{2003}
\end{array}$$

*The sum total of the 5 components*

$$\times
\begin{array}{r}
\text{Benchmark Area Requirement} \\
\text{per pupil (2005)}
\end{array}
\times
\begin{array}{r}
\text{Benchmark Construction Cost} \\
\text{per Sq. Ft. (2005)}
\end{array}
\times
\begin{array}{r}
\text{Geographic} \\
\text{Adjustment Factor} \\
\text{(2005)}
\end{array}$$

**Plus**

$$\begin{array}{r}
\text{Pupil Places constructed} \\
\text{prior to October 2003}
\end{array}
\times
\begin{array}{r}
\text{Benchmark Area} \\
\text{Requirement per} \\
\text{pupil (1998)}
\end{array}
\times
\begin{array}{r}
\text{Benchmark} \\
\text{Construction Cost} \\
\text{per Sq. Ft. (1998)}
\end{array}
\times
\begin{array}{r}
\text{Geographic} \\
\text{Adjustment} \\
\text{Factor}
\end{array}$$

The calculation above is subject to the new accountability measure regarding new pupil places constructed or for which a tender has been accepted.

### **New Pupil Places – Persistent Enrolment Pressures**

In 2001–02, a change was built into the funding formula to provide resources to boards that are not eligible for a New Pupil Places Allocation to address significant and persistent enrolment pressures at individual schools.

A board with a total elementary enrolment that is less than its total elementary school capacity and/or a board with a total secondary enrolment that is less than the total secondary school capacity is eligible for funding in recognition of enrolment pressures if data reported in Appendix C of the Financial Statements (Top-Up Funding) indicates that:

- Enrolment at any one of the board’s elementary schools or secondary schools has exceeded the capacity of the school by at least 100 pupils in each of the past two years (that is, 2004–05 and 2005–06); and
- There is not sufficient surplus capacity at nearby schools of the same panel (that is, within 8 kilometres by road to an elementary school or 32 kilometres by road to a secondary school) to accommodate the excess enrolment at the school.

For schools meeting both of these criteria, a number of pupil places equal to the average of the difference between enrolment and capacity at the school in 2004–05 and 2005–06 is recognized for funding beginning in 2006–07 and will be added to the board's permanent capacity used in the calculation the New Pupil Places Allocation in 2006–07. This level of funding will be provided for 25 years. This approach will be used for subsequent years.

## **New Pupil Places – Capital Transition Pressures**

Funding for new pupil places is also provided for boards to address capital transitional issues for school boards that have enrolment pressures in areas that do not have permanent accommodation.

Some boards have pupils in parts of their jurisdictions but no nearby schools. This results in parents having to choose between busing their children many kilometres to a distant school or sending their children to a nearby school of a different board. For boards in these circumstances, funding for new pupil places is increasing. These pupil places are funded in the same manner as other allocations for new pupil places. This funding will be provided to the boards over a period of 25 years.

## **New Pupil Places – Use of Pupil Accommodation Reserve Fund for School Sites**

Boards receiving funding to address persistent enrolment pressures at specific schools, in recognition of facilities deemed prohibitive to repair, and to address capital transitional pressures may use some of the funds in the Pupil Accommodation Reserve to purchase sites. In addition, a board that requires a school site needed to address accommodation pressures may use some of its Pupil Accommodation Reserves to fund the portion or the entire cost of acquiring the site if this cost is **not** a growth-related net education land cost, within the meaning of Division E of Part IX of the *Education Act* regarding education development charges.

Sites needed for pupil accommodation arising from new residential development may be acquired with the proceeds from the sale of surplus properties, savings from a board's operating budget, as part of long-term lease or partnership arrangements with municipalities or the private sector, or by imposing education development charges in accordance with Division E of Part IX of the *Education Act* and Ontario Regulation 20/98 as amended.

## **New Pupil Places – Capital Debt Commitments**

The Ministry will provide funding recognition for capital debt commitments that exceed boards' capital Grants for New Pupil Places based on the following conditions:

- The annual debt service costs for the 2006–07 academic year are related to capital debt commitments beginning after August 31, 1998 and no later than August 31, 2005, for capital projects constructed or under construction and funded with Grants for New Pupil Places.
- Where a board's annual debt service costs exceed the board's annual Grants for New Pupil Places, available funds in the board's Pupil Accommodation and Proceeds of Disposition Reserves will be applied to reduce the difference. The balance in the reserves, as reported in the 2004–05 Financial Statements, will be used to calculate the reduction.

## Primary Class Size Reduction

Primary class size capital funding is intended to be used to construct or acquire new classrooms to address a board's need for additional space due to the cap on primary class size. This funding provides school boards the opportunity to make a one-time adjustment to their elementary capital stock to reflect the increased space required to support smaller primary class sizes.

In 2005–06, the Ministry of Education announced that \$36 million in capital funding would be made available to school boards to address primary class size capital needs. For 2006–07, up to \$50 million will be allocated for primary class size capital needs. This funding is estimated to support \$700 million in capital projects.

Primary class size capital funding may only be used to construct or acquire classrooms that are needed to address a school's primary class size need. This funding is subject to similar Timing of Entitlement provisions as the [New Pupil Places Allocation](#).

In 2005–06, for primary class size funding purposes only, on-the-ground (OTG) capacity has been reduced from 23.5 for all elementary classrooms to 20 for purpose-built kindergartens and 23 for all other elementary classrooms. This change represents the new average classroom loadings at elementary schools as a result of introducing a cap on primary class size. Effective in 2006–07, this reduction to elementary OTG capacity will impact the calculation of funding associated with the [School Renewal](#) and [School Operations](#) allocations.

The Ministry is streamlining the regulatory approach to providing capital funding to address the cap on primary class size. Regulatory provisions in 2005–06 have been amended and replaced with a table outlining the board-by-board allocation of pupil places to meet primary class size space needs. The allocations of boards identified in the table have been calculated by aggregating space needs of each elementary school in a board.\* Each school's primary class size space needs were calculated through the following formula.

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\* For the purposes of calculating a board's primary class size space needs in the table listed in Appendix 4 in Memorandum 2006: B8, the following data sources were used. ADE data from Appendix C of 2005-06 Revised Estimates, the OTG capacity from Appendix C of the 2004-05 Financial Statements, and the 2005-06 OTG capacity from SFIS as of June 1, 2006, based on classroom capacities of 20 and 23.

*School's Primary Class Size Space Needs = ( A - B ), if negative = 0*

*Where*

$$A = \left( \begin{array}{c} 2005 - 06 \\ \text{school ADE} \end{array} - \begin{array}{c} 2005 - 06 \\ \text{OTG}_{20 \& 23} \\ \text{of school} \end{array} \right) \quad \text{If } A < 0, \text{ then } A = 0$$

$$B = \left( \begin{array}{c} 2005 - 06 \\ \text{school ADE} \end{array} - \begin{array}{c} 2004 - 05 \\ \text{OTG}_{24 \& 24.5} \\ \text{of school} \end{array} \right) \quad \text{If } B < 0, \text{ then } B = 0$$

Primary class size capital funding is calculated for each school board by applying the following formula to the aggregated primary class size space needs of each of the board's schools.

<i>School Board's</i>	<i>School Board's</i>	<i>Benchmark</i>	<i>Benchmark</i>	
<i>Primary Class</i>	<i>Primary Class</i>	<i>Elementary</i>	<i>Elementary</i>	<i>Geographic</i>
<i>Size Capital</i>	<i>Size Space</i>	<i>Requirement</i>	<i>Construction</i>	<i>Adjustment</i>
<i>Allocation</i>	<i>Needs</i>	<i>Per Pupil</i>	<i>Cost</i>	<i>Factor</i>
		<i>(9.7m<sup>2</sup>)</i>	<i>(\$120.77)</i>	

The Ministry will work with boards to review the need for primary class size pupil places at each elementary school based on the considerations listed below:

- the availability of pupil places in the school or nearby schools,
- the opportunity to redraw attendance boundaries to take advantage of space in a nearby school,
- the opportunity to relocate programs or grades to nearby schools,
- the proportion of primary and junior grade offerings in a school,
- limitations that could affect the board's ability to add classrooms to a particular school,
- the presence of tuition paying students, such as First Nations or Visa students,
- the need to preserve specialized teaching spaces, such as classrooms currently used to deliver music, art, or other subjects in a dedicated teaching space,
- teaching space currently used to deliver programs, such as French immersion or special education programs, where relocation would be disruptive for students.

Following these reviews, where appropriate, a revised primary class size space need for a school board may be recommended to the Lieutenant Governor in Council and reflected in a future grant regulation amendment.

## Growth Schools

Some school boards are, as a result of significant new residential development, facing needs for new schools that surpass the funding available from the New Pupil Places Allocation. The Government is providing up to \$10 million in 2006-07 to support \$137 million in capital funding to boards in need of schools in areas of new residential development, but for which the New Pupil Places Allocation is insufficient.

Funding will be made available to boards that submit business cases that meet the following criteria:

- The board has an Education Development Charge by-law in place and has optioned/purchased sites, to be funded with Education Development Charges, in new residential developments;
- The school to be constructed on the optioned/purchased site is needed for the 2006-07 or the 2007-08 school year;
- The school has been identified as part of the board's long-term capital plan;
- The 10-year enrolment projections for the school, as documented in the board's long-term capital plan, are sustainable;
- The board's New Pupil Places Allocation is insufficient to support the funding of this new need and/or insufficient to support debt service costs associated with new schools;
- Available funds in the board's existing capital reserves are to be applied to fully support or, if insufficient, partially support the school.

Funding under this policy is to be provided over a 25-year period.

## Best Start

Subject to approval, the Ministry will be providing new capital funding for the construction of Best Start child care spaces in new schools. New schools are those that are planned, tendered, or under construction in the 2005–06 or the 2006–07 academic years. Capital funding is conditional on confirmation and written documentation from school boards that child care spaces at a new school have been approved by the municipality and are contained within a municipally approved Best Start Plan, and that operating funds have been committed for those spaces.

The Ministry is planning on proposing regulation amendments related to provisions under the *Education Statute Law Amendment Act (Student Performance), 2006*, to provide up to \$2 million in funding to support up to \$27 million of Best Start child care space

construction in new schools. Funding entitlements will be based on the existing elementary benchmarks for the New Pupil Places Allocation increased by a factor of 1.4 to recognize the additional costs associated with the construction of child care spaces.

## **Prior Capital Commitments**

### **Outstanding Capital Commitments**

In January 1997, the Minister of Education and Training announced a \$650 million capital program for the years 1997–98 and 1998–99. In 1999–2000, the outstanding capital commitments from this program were converted to pupil places so that the amount owed to boards could be paid in the same manner as the New Pupil Places Allocation. The Pupil Accommodation Grant provides boards with funding to meet the cost of financing the outstanding grant amount over a 25-year period.

### **Debt Charges**

In 1998, the Ministry committed to provide funding in 1998–99, 1999–2000, and 2000–01 to cover the servicing costs of loans related to capital projects approved prior to May 15, 1998. This funding continues.

On June 2, 2003, permanent financing for \$891 million of the capital-related debt that had not been permanently financed was arranged by the Ontario Financing Authority through the *55 School Board Trust*. Annual payments to service this debenture is being provided to a trust through blocked accounts held by each of the fifty-five boards.

## **Inter-Board Transfer of Schools**

The Grants for Student Needs – Legislative Grants for the 2006-2007 School Board Fiscal Year regulation includes provisions relating to schools transferred between boards, to make more effective use of existing school facilities. Provided that the prior approval of the Ministry has been obtained, the capacity figure for a transferred school would be the lesser of ADE and the rated capacity of the facility. Transfers must meet the following criteria:

- the transfer is consistent with the boards' long-term accommodation plans;

- the transfer benefits students from both boards (for example, through improved facilities or reduced transportation needs);
- the transfer results in more effective use of existing public assets; and
- the transfer reduces the need for the boards to construct new school facilities.

This “floating” capacity, which will apply only for purposes of calculating the allocation for new pupil places, will remain in effect until such time as enrolment levels in the school reach the rated capacity level for the facility. After that time, the rated capacity for the facility will be used in the determination of the board’s grants.

## **School Authorities Funding**

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The costs per pupil are generally higher for these very small school boards, usually located in remote areas of Ontario (called isolate boards) or in some children's hospitals. The School Authorities Allocation ensures that funding is available for these small boards. This allocation is authorized through education funding regulations, but funding levels for these small boards are not determined through the Grants for Student Needs (GSN) regulation.

The funding for school authorities is based on a guideline that addresses the unique costs of operating very small schools in remote areas and in institutions. School authorities' allocations are based on education funding formulas consistent with the GSN, to the extent possible, with provisions for special approval by the Ministry of Education.

## Enrolment

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

Junior Kindergarten (JK) and Senior Kindergarten (SK) pupils are counted as half-time students in the determination of ADE for 2006–07, with the exception of combined Kindergarten programs. The ADE regulation allows combined JK and SK programs, where JK students can be counted as enrolled for 600 minutes per week and SK students as enrolled for 900 minutes per week.

Funding responsibility for non-credit adult English and French as a second language (ESL and FSL) was transferred to the Ministry of Citizenship and Immigration in 2006; however, ADE for the remaining continuing education and summer school programs is calculated using the same parameters as in 2005–06.

The regulation indicates that students who have been enrolled in private schools in the previous school year are eligible to be enrolled in summer school programs of a publicly funded board as permitted by the regulation. This clarification applies for summer programs in 2005 (part of the 2005–06 school year), and in future years.

## Fees

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Boards are required to continue charging tuition fees in respect of nonresident visa students, Aboriginal students, and students from out of province.

Boards are able to determine the fees that they will charge in respect of visa students for regular day school programs, continuing education, and summer school programs.

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

The funding regulations were amended for both the 2003–04 and 2004–05 school years to provide revenue to school boards for the payment of fees when a board and First Nation band council or education authority have negotiated a so-called reverse tuition agreement, under which elementary pupils of the board attend an elementary school operated by a First Nations band council or education authority. This provision is now ongoing.

The *Education Act* has been amended to allow school boards to waive fees for children whose parents have applied for permanent residence in Canada and for children whose parents are studying at a publicly funded Ontario university or college.

## Reporting and Accountability

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With the release of the grant regulation, the Ministry has established the following dates for submission of financial reports in 2006–07.

July 31, 2006	Board Estimates for 2006–07
November 30, 2006	Board Revised Estimates for 2006–07
December 15, 2006	Board Financial Statements for 2005–06

Education funding is an important component of the Government’s overall commitment to accountability. The Ministry continues to promote accountability by ensuring 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, funding envelopes, and deficit management.

In support of these objectives, the Ministry has, over the last few years, undertaken a comprehensive audit plan focusing on four main areas: enrolment, class size, English as a second language, and teacher qualifications and experience.

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

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

The Ministry intends to review administration and governance expenditures more closely, particularly in boards where expenditure exceeds the revenue allocated for this purpose. Where boards report administration expenditures that exceed funding by 15 percent or more, the Ministry will require boards to prepare a plan to reduce administration expenditures to a level in line with grant funding over a two-year period.

The Ministry will introduce further changes in expenditure reporting forms in 2006–07 to capture information on spending at the program level.

For more information on financial accountability for school boards, please refer to the Ministry’s website at <[www.edu.gov.on.ca](http://www.edu.gov.on.ca)>.

## **Enveloping and Flexibility**

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Education funding is not intended to specify every expenditure that boards make. It is up to boards, as it has always been, to determine their detailed budget commitments within the terms of the *Education Act* and other relevant regulations and memoranda.

School boards continue to be responsible for setting their budgets. Education funding recognizes that school boards need flexibility to decide how best to allocate resources within those budgets. At the same time, there are restrictions on how school boards may use certain components of their allocation. Limitations are detailed below.

School boards continue to be accountable for how they use all the revenue that they receive from education funding grants. They will continue to report, as in past years, how they have used all their funding, and the extent to which this funding has been used for special education, classroom expenditures, new pupil places and school renewal, and administration and governance.

The classroom and non-classroom envelopes have been removed as well as the enveloping provisions on distant schools as a result of the realignment of funding. The spending restrictions on the School Board Administration and Governance Grant have been retained. The Pupil Accommodation Grant and the Special Education Grant continue to be enveloped as in previous years.

Reporting of classroom spending relative to classroom allocations will be retained and required as in previous years.

### **Primary Class Size Reduction**

The funding provided through the Primary Class Size Reduction Amount is intended to be used to achieve the primary class size cap in 2007–08.

For 2006–07, school boards are required to submit to the Ministry a comprehensive primary class size plan for the start of school in September 2006. The plan, due July 14, 2006, is to include:

- an estimate of the number of new teachers to be hired with Primary Class Size funding and the minimum number of additional primary classes expected, and
- an estimate of the number of classes planned.

Ministry accountability measures which estimate grant withholdings if the number of planned primary classes differs materially from the minimum number of classes expected.

## **Special Education Grant**

The Special Education envelope establishes the minimum that each board must spend on special education; however boards are free to spend more on special education programs and supports. The Ministry specifies types of spending for which the grant may be used and the list of allowed costs. Boards must spend the entire amount of the special education expenditure envelope, as determined by the enveloping provisions of the regulation, for the additional costs of special education programs and supports, that is, the costs above the regular costs of pupils' education supported by the Pupil Foundation Grant and the other special purpose grants.

## **New Pupil Places and School Renewal**

The allocations for new pupil places and for school renewal establish 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 and new pupil places for the creation and renewal of safe and functional schools where students can learn.

Boards have significant flexibility on how this is done – whether through major renovation, replacement, leasing, additions, or other partnership agreements. Unspent funds in any particular year from these two allocations must be placed in a reserve. This reserve may be used in future as funding is needed to ensure the physical integrity and safety of school buildings.

The provision for flexibility in 2006–07 does not affect the enveloping provisions for new pupil places and school renewal. Boards must continue to use this funding for these purposes, or place unspent funds in a reserve.

## **Student Success, Grades 7 to 12 Component of the Learning Opportunities Grant**

Boards are required to submit annual action plans for the use of their allocations for Student Success, Grades 7 to 12 Component of the Learning Opportunities Grant and to submit reports on their expenditures, activities, and results to the Ministry of Education within the school year.

## **Provincial Transfers for 2006–07**

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The provincial share of education funding for 2006–07 is calculated by deducting each board's revenue from property taxes for 2006–07 from the total funding allocation determined by the education funding formulas. Tax revenue is based on 38 percent of the 2006 calendar year property taxes and 62 percent of the 2007 calendar year property taxes, plus 2006 supplementary taxes less 2006 tax write-offs.

Where there is a strike, lockout, or withdrawal of services during the 2006–07 school year, the grants will be adjusted by the net savings resulting from the strike or withdrawal of services.

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

For 2006–07, costs for tax collections by boards that include territories without municipal organization will be provided as follows: a base amount of \$50,000 plus 2 percent of taxes levied in unorganized areas. The above will only be applicable to the tax collecting board in each unorganized area.

## **Provincial Funding and Property Taxes**

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

The Government now 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

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ADE	Average Daily Enrolment
ALF	Actualisation linguistique en français
CSD	Census Sub-Division
DEA	Declining Enrolment Adjustment
EETF	Education Equality Task Force
ESD	English Skills Development
ESL	English as a Second Language
FFL	French as a First Language
FSL	French as a Second Language
FTE	Full-Time Equivalent
GAF	Geographic Area Factor
GIS	Geographic Information System
GPL	Good Places to Learn
GSN	Grants for Student Needs – Legislative Grants for the 2006-2007 School Board Fiscal Year
GSO	Good Schools Open
ISA	Intensive Support Amount
JK	Junior Kindergarten
LICO	Low Income Cut Off
LOG	Learning Opportunities Grant
NL	Native Language
ONSIS	Ontario Student Information System
OTG	On-the-Ground
PCS	Primary Class Size (Reduction Amount)
PDF	Perfectionnement du français
PLAR	Prior Learning Assessment and Recognition
PTR	Prohibitive-to-Repair
ReCAPP	Renewal Capital Asset Planning Process
RES	Rural Education Strategy
SEPPA	Special Education Per-Pupil Amount
SEA	Special Equipment Amount
SIP	Special Incidence Portion
SK	Senior Kindergarten



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