

Core Education Funding:

Technical Guide for School Boards

2026–27

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Introduction

Purpose

This guide contains an overview and details of the formulas and other criteria that are used to calculate school boards' 2026–27 allocations for budgeting and financial reporting purposes through the Core Education Funding (“Core Ed”) methodology.

The information included in this guide is provided for information purposes only and is not binding. As well, it reflects the information available at a point in time and may not reflect additional changes made in-year. Benchmarks and multipliers in this guide are consistent with those in school board Education Financial Information System (EFIS) forms. If there are discrepancies between this guide and the regulations made under the *Education Act*, the regulations prevail. The funding regulations for the current fiscal year are entitled *Core Education Funding – Legislative Grants for the 2026-2027 School Board Fiscal Year*, herein referred to as the Core Ed regulation; and *Calculation of Fees for Pupils for the 2026–2027 School Board Fiscal Year*, herein referred to as the Fees regulation.

For the purposes of this paper, “ADE” refers to regular day-school average daily enrolment (ADE) for pupils of the board, unless otherwise specified.

Key Changes for 2026–27

For an overview of the key changes in education funding, please see below.

Total Core Ed is projected to be \$30.58 billion, an increase of \$317.6 million or 1.0 per cent compared to 2025–26 supported by targeted investments, transfers of Responsive Education Programs (REP) and other transfer payment amounts, and technical adjustments as outlined below.

New Investments

Investment for Classroom Supplies for Elementary Teachers (Learning Resources Fund (LRF))

Funding is being provided to school boards to support elementary teachers in procuring additional supplies for their classrooms beyond what is provided at the school level. This funding is intended to reduce the need for out-of-pocket expenses for teachers.

School boards must make \$750 available for each eligible elementary teacher, which includes \$450 in new funding complemented by \$300 from within the current funding allocation to enable them to purchase additional supplies for their classrooms using a new Vendor of Record (VOR) arrangement. Elementary teachers assigned to a grade-specific classroom are eligible to receive this amount. The number of elementary teachers eligible for the supplementary classroom supply amount is determined by the total number of classrooms organized by grade(s) in each physical school, based on enrolment and class size requirements. Supply Ontario is integrating a new Supplementary Classroom Supplies stream into its existing Office Products, Print and Copy Paper VOR arrangement. Information about this VOR arrangement will be shared separately.

A new Supplementary Classroom Supplies amount has been added to the elementary panel components of the LRF – Per Pupil Allocation representing the total \$750 amount that eligible teachers can access for classroom supplies, with a portion of the existing classroom supplies element transferred into the new Supplementary Classroom Supplies amount. The **Supplementary Classroom Supplies benchmarks for the elementary panel in the LRF – Per Pupil Allocation** are listed below:

- $\$41.84 \times \text{JK/SK ADE}$ for the Kindergarten amount (the sum of the transfer benchmark of $\$16.72$ and the enhancement benchmark of $\$25.12$)
- $\$53.58 \times \text{Grades 1 to 3 ADE}$ for the Primary amount (the sum of the transfer benchmark of $\$21.43$ and the enhancement benchmark of $\$32.15$)
- $\$43.61 \times \text{Grades 4 to 8 ADE}$ for the Junior/Intermediate amount (the sum of the transfer benchmark of $\$17.44$ and the enhancement benchmark of $\$26.17$)

Within the funding enhancement, the maximum amount school boards will be funded for will be calculated as $\$450 \times$ the total number of reported eligible teachers. School boards will retain any unallocated funds from the transferred amount.

As such, the total actual allocation under this amount will be calculated as the sum of

The total transferred amount

+

The lesser of the enhancement amount OR ($\$450 \times$ reported eligible teachers)

Of the funding allocated to teachers ($\$750 \times$ reported eligible teachers), unspent amounts up to a maximum amount of $\$750$, equivalent to one year's allotment, may be carried over to the following school year for use. More details on unspent amounts will be provided separately. Any unspent funding exceeding the maximum carryover amount is available for the school board to use in future school years at the school board's discretion.

In any year, if a school board is non-compliant with the initiative parameters, the Minister may withhold a portion of the school board's Supplementary Classroom Supplies amount within the elementary panel components of the LRF- Per Pupil Allocation.

Investment for Consistent Curriculum Resources (LRF)

Additional funding is being provided for classroom curriculum resources. This funding is intended to support a consistent set of high-quality curriculum-aligned learning resources across subjects and grades.

A new **Consistent Curriculum Resources amount** is being added to the LRF – Per Pupil Allocation, using a benchmark of $\$33.32$ multiplied by Grades 1 to 12 ADE.

School boards must use the Supply Ontario VOR arrangement for Consistent Educational Resources/Ressources Pédagogiques Standardisées to purchase curriculum resources through the Consistent Curriculum Resources amount within the relevant components of the LRF–Per Pupil Allocation.

Where a French-language school board or English separate school board determines that different resources are needed to meet denominational and/or linguistic needs of Catholic or French-language schools, this funding may be used to purchase resources outside of the Supply Ontario VOR.

In any year, if a school board is non-compliant, the Minister may withhold or delay payment of a portion of the school board's Consistent Curriculum Resources amount within the relevant components in the LRF – Per Pupil Allocation.

Reporting requirements for this component may be shared with school boards separately.

Non-Staff Benchmark (SFF)

The ministry is providing a two per cent increase to the non-staff portion of the School Operations Allocation benchmark in the School Facilities Fund to assist school boards in managing the increases in commodity prices (i.e., electricity, natural gas, facility insurance, and other costs).

Redirecting Funding from Responsive Education Programs (REP) and other Transfer Payments to Core Ed

Data and Information Collection for Kindergarten (CSF)

Funding is moving from the Early Development Instrument (EDI) Teacher Release Funding to a new **data and information collection element within the Kindergarten Per-Pupil component of the CSF – Per Pupil Allocation**. The element is intended to support the costs of kindergarten teacher release time to cover training and completion of assessments for senior kindergarten students.

As in previous years, the three-year EDI assessment cycle will continue, with the next assessment to be completed in the 2028–29 school year. School boards will

receive approximately one-third of the total funding per assessment cycle every year and will be expected to manage the costs in the assessment year. As such, the benchmark for 2026–27 reflects an estimated 1/3 of the total funding for a three-year cycle.

The new data and information collection element benchmark within the Kindergarten component of the CSF – Per Pupil Allocation is \$4.62. This benchmark is multiplied by kindergarten ADE and is intended to support about 1/2 of those students (i.e., SK students).

Teachers to Support Reading Interventions (CSF)

Funding is moving from the Reading – Education staff to Support Reading Interventions REP to a new **Teachers to Support Reading Intervention component within the Supplementary Staffing Allocation** of the CSF. The new Teachers to Support Reading Intervention component is intended to support salaries and benefits for reading specialist teachers who work one-on-one or in small groups with students in kindergarten to Grade 3 who would benefit from more support in reading.

The Teachers to Support Reading Intervention component is calculated as follows:

Teacher salary & benefits amount: \$101,237.05

+

Per pupil amount:

\$102.96 × JK to Grade 3 ADE

School boards should use this funding for its intended purpose under respective collective agreements.

Cyber Safety Learning Resources (LRF)

Funding is moving from the Cyber Safety Learning Resources REP to a new **Cyber Safety Learning Resources component within the Student Safety and Well-Being Allocation**. The new Cyber Safety Learning Resources component provides tools and materials to help students navigate digital risks, including those related to privacy and screen time. School boards must use the "[Cyber Safety Learning Resources](#)" VOR arrangement established by Supply Ontario (Tender 21112), to procure high-quality, curriculum aligned, cyber safety learning resources for

students, teachers and parents to promote safe online habits related to security, privacy and digital safety.

Funding through the Cyber Safety Learning Resources component is calculated using a base amount of \$5,000 and a per-pupil amount of \$1.53 per ADE.

Any unspent funding must be reported as deferred revenue for future spending within the Student Safety and Well-Being Allocation.

Additional reporting requirements for this funding may be shared with school boards separately.

Supports for Children and Youth in Care (LRF)

Funding is moving from the Transportation & Stability Supports Program for Children and Youth in Care (CYIC) REP to a new **Supports for Children and Youth in Care component within the Student Safety and Well-Being Allocation**. This funding is intended to support children and youth in care by ensuring positive and stable connections to school, education supports and learning opportunities during times of instability and transition.

This funding enables school boards to provide transportation and educational supports to improve the educational experience and outcomes of children and youth in care.

The Supports for Children and Youth in Care component is calculated as follows:

Base amount: \$500

+ Weighted per-ADE amount:

(ADE × estimated percentage of enrolment that is CYIC as set out in the Core Ed regulation)

×

[\$1,590

+ (\$20.40 × weighted estimated percentage of students who are First Nation, Métis or Inuit¹)

¹ Each school board's weighted estimated percentage of students who are First Nation, Métis or Inuit is set out in the Core Ed regulation.

+ (\$2.52 × [Greater of (Remote and Rural phase-in average school dispersion distance¹ – 14) or zero])

Any unspent funding must be reported as deferred revenue for future spending within the Student Safety and Well-Being Allocation.

Dual Credits (LRF)

Funding to support the implementation of the Dual Credits program is moving from Funding for External Partners to a new **Dual Credits component within the Differentiated Supports Allocation**. Dual Credit programs enable eligible secondary school students, including adult learners, to take college courses and/or Level 1 apprenticeship in-class training that count towards both their Ontario Secondary School Diploma and a college certificate, diploma, degree or a Certificate of Apprenticeship.

Funding is intended to cover delivery costs of Dual Credit programs, which include activities and forums, administration and coordination costs.

This funding is in addition to the funding generated through the CSF – Per Pupil Allocation to support secondary school teacher instructional costs for approved credit courses, including dual credit programs.

For additional information about the implementation of the Dual Credits component, please refer to *Dual Credit Programs, Policies and Program Requirements* on the [Dual Credit Programs](#) webpage.

Regional Planning Teams will continue to meet to support program planning and coordination.

School boards will receive funding for the Dual Credits component that is the lesser of the following:

- the school board's maximum Dual Credits amount as set out in the Core Ed regulation

OR

- the school board's eligible current year's expenses for Dual Credits

¹ Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

Each school board's maximum Dual Credits amount, as set out in the Core Ed regulation, is determined based on a per-unit amount multiplied by the greater of their 2023–24 or 2024–25 number of attempted credits to calculate their estimated share of the Regional Planning Team amount.

Targeted Learning Allocation (LRF)

A new **Targeted Learning Allocation within the LRF** is being created to support school boards in implementing focused initiatives aimed at improving student achievement in priority areas.

The current focus of this allocation is on improving student achievement in math and reading. Funding is moving from five REPs to the new Targeted Learning Allocation.

Funding within the Targeted Learning Allocation may only be used for its intended purpose. Any unspent funding must be reported as deferred revenue for future spending within the Targeted Learning Allocation.

The new Targeted Learning Allocation includes five components:

1. School Math Facilitators Component

Funding is moving from the Math Achievement Action Plan – School Math Facilitators REP to a new **School Math Facilitators component**. This component provides funding to hire School Math Facilitators to work in Grades 3, 6, and 9 classrooms in priority schools. Priority schools are determined for the purpose of this component by the Ministry of Education based on the lowest performing schools identified through EQAO achievement data in Grades 3, 6, and 9 math. A single school may appear up to three times in the list of priority schools if they meet the threshold in each of the three grades. Priority schools in 2026–27 remain unchanged from the prior school year (2025–26).

School Math Facilitators work directly with students and teachers in classrooms to strengthen implementation of the math curriculum and support consistent use of high-impact instructional practices and early intervention strategies. They work directly with students who require additional support in math, as well as with teachers, school administrators and school boards' Math Leads to build capacity in schools and classrooms to improve student achievement in mathematics.

School boards should hire School Math Facilitators who have an Ontario College of Teachers (OCT) certificate and have demonstrated expertise in teaching math

across multiple grade levels and experience in applying high-impact instructional practices and early intervention strategies.

The funding for the School Math Facilitators component is calculated as the greater of:

(A) Teacher salary benchmark & benefits (\$101,237.05)

OR

(B) Teacher salary benchmark & benefits (\$101,237.05) x 0.243 x number of priority schools as set out in the Core Ed regulation

2. Math Lead Component

Funding is moving from the Math Achievement Action Plan – Board Math Leads REP to the new **Math Lead component**. This component provides funding to each school board for a Math Lead who will inform, monitor, and report progress towards math achievement and improvement targets as well as lead board-wide actions to meet these targets.

The Math Lead position is responsible for:

- participating in ministry-led learning and networking sessions
- ensuring alignment with the Ontario math curriculum
- supporting the consistent implementation of high-impact instructional practices
- developing parent math resources and facilitating job-embedded educator professional learning opportunities in math
- supporting the instructional leadership of school administrators and building the capacity of School Math Facilitators to strengthen their impact on student achievement in mathematics
- measuring, monitoring and reporting on math improvement efforts

The Math Lead must be at a supervisory officer (SO) level unless an exemption is requested by the Director of Education in writing to the ministry at Math@ontario.ca and a decision is made by the ministry based on the information provided.

The Math Lead must have demonstrated system leadership and specialized expertise in mathematics (e.g., specialist qualifications, experience facilitating or

writing additional qualification courses). They must also have demonstrated experience in instructional coaching, building educator and administrator capacity in mathematics instruction, and designing and monitoring school and school board learning.

When the school board employs a Math Lead, it will generate funding equal to eligible expenses up to a maximum based on the sum of two amounts:

- Salary & Benefits Amount

The maximum Salary & Benefits amount is calculated as follows:

ADE funding factor × SO benchmark of \$166,635.88, where:

| ADE | ADE Funding Factor |
|------------------------|--------------------|
| $0 < ADE \leq 100,000$ | 1.0 |
| $ADE > 100,000$ | 2.0 |

- Travel & Professional Development (PD) Amount

The Travel & PD amount is 10.44 per cent of the generated Salary & Benefits amount.

3. Digital Math Tools Component

Funding is moving from the Math Achievement Action Plan – Digital Math Tools REP to a new **Digital Math Tools component**. This component provides funding to school boards to procure digital math tools for all students in Grades 3, 6, 7, 8 and 9 to support student learning at home and in classrooms.

The Digital Math Tools component is calculated as follows:

$$\begin{aligned}
 & \text{Grades 1 to 3 ADE} \times \$6.70 \\
 & + \text{Grades 4 to 8 ADE} \times \$12.06 \\
 & + \text{Grades 9 to 12 ADE} \times \$5.03
 \end{aligned}$$

The primary benchmark is multiplied by primary ADE to support an estimated 1/3 of those students (i.e., Grade 3); the junior and intermediate benchmark is multiplied by junior and intermediate ADE to support an estimated 3/5 of those students (i.e., Grades 6 to 8); and the secondary benchmark is multiplied by secondary ADE to support an estimated 1/4 of those students (i.e., Grade 9).

School boards are encouraged to use the VOR arrangement available through the Ontario Education Collaborative Marketplace (OECM) to procure a digital math tool.

4. Reading Screening Tools Component

Funding is moving from the Early Reading Enhancements – Reading Screening Tools REP to a new **Reading Screening Tools component**. This component provides funding to school boards to purchase licences for ministry-approved early reading screening tools, identified through the VOR arrangement by OECM and in compliance with the ministry's policy on Reading Instruction and Early Reading Screening ([PPM168](#)). These evidence-based tools are used to screen students from senior kindergarten to Grade 2, ensuring that those who need extra reading support are identified early and receive appropriate classroom interventions. Funding can be used for the purchase of licences, educator training to complement the early reading screening requirements, and other costs related to implementation of early reading screening.

The Reading Screening Tools component is calculated as follows:

$$\begin{aligned} & \text{Kindergarten ADE} \times \$15.65 \\ & + \text{Grades 1 to 3 ADE} \times \$20.86 \end{aligned}$$

The kindergarten benchmark is multiplied by kindergarten ADE to support an estimated 1/2 of those students (i.e., SK students), and the primary benchmark is multiplied by primary ADE to support an estimated 2/3 of those students (i.e., Grades 1 to 2).

5. Reading Intervention Licences and Supports Component

Funding is moving from the Reading – Licences for Reading Intervention Supports REP to a new **Reading Intervention Licences and Supports component**. This component provides funding to school boards to purchase licences, resources and professional learning that support the delivery of systematic, explicit and evidence-based reading interventions and programs for struggling readers, including, but not limited to, students with learning disabilities affecting reading.

English-language school boards are encouraged to use the "[Systematic and Explicit Evidence-Based Reading Program and Intervention](#)" VOR available on the OECM website to support reading instruction through this component. A list of additional evidence-based reading programs/interventions for English-language instruction can be found in the *Implementation Criteria for Select Student Success*

Programs document provided on the [Education Funding webpage](#). As no French-language reading programs/interventions or designated providers are on either list, French-language school boards should refer to the criteria outlined in the Implementation Criteria for Select Student Success Programs to guide procurement of programs, interventions, and professional training to support system-wide implementation of evidence-based, systematic and explicit reading instruction.

The Reading Intervention Licences and Supports component is calculated using a base amount of \$100,000 and a per-pupil amount of \$2.54 per ADE.

Special Education and Disabilities Transitions (SEDT) component (SEF)

Funding is moving from three former REPs (Transition Pilot for Students with Developmental Disabilities; Cooperative Education Supports for Students with Disabilities Pilot; and Special Education Needs Transition Navigators) to a **new Special Education and Disabilities Transitions (SEDT) component within the Differentiated Needs Allocation**.

The new component is intended to support future preparedness, improved transitions and strengthened pathways for students with special education needs and/or disabilities as they move into school, between schools, and from secondary school to employment, community participation, or post-secondary education.

Funding for the SEDT component is calculated using a base amount of \$75,000 and a per-pupil amount of \$2.65 per ADE.

Ongoing Implementation of Labour Adjustments

Benefits Trusts Increases (CSF, LRF, SFF and SBAF)

Employee Life and Health Trust benefits funding amounts will be adjusted to reflect the increases effective August 31, 2026, as outlined in the 2022–2026 collective agreements for the applicable employee groups. Increased funding in the Crown Contribution amount of the Benefits Trusts components (CSF, LRF, SFF, SBAF) supports a four per cent increase for employee groups represented by AEFO, ETFO, ETFO-EW, CUPE, OSSTF-EW, OCEW, and Unifor. A one per cent increase is also being provided effective September 1, 2026, to support increases for other staff not represented by a union (excluding principals and vice-principals).

Each school board's Crown Contribution is set out in the Core Ed regulation.

Occasional Teacher Top-Up Component (CSF)

An Occasional Teacher Top-up component was introduced in 2024–25 in the Local Circumstances Staffing Allocation to reflect the terms of the 2022–2026 teachers' collective agreements. Funding is provided to school boards whose additional costs to raise the supply teacher rates to the level identified in their respective agreements starting in 2024–25 are higher than the incremental funding provided through the adjusted supply teacher benchmark in the CSF – Per Pupil Allocation.

This top-up supplements the funding for supply teachers through the CSF – Per Pupil Allocation.

This is the third year of a four-year funding adjustment, to enable those school boards time to adjust their cost structures to meet the supply teacher rates, and as such, this component is being phased out by 2028–29. The 2026–27 Occasional Teacher Top-up component is being funded at 50 per cent of the amount provided through the 2024–25 Occasional Teacher Top-up component.

Note: The reduction in funding as a result of this phase out is being redirected to further increase the supply teacher benchmarks in the CSF – Per Pupil Allocation.

Each eligible school board's Occasional Teacher Top-up component is set out in the Core Ed regulation.

Investment in System Priorities (ISP) for Principals and Vice-Principals Component (LRF)

School boards will receive funding for the ISP for Principals and Vice-Principals component that is the lesser of the following:

- a school board's 2026–27 ISP for Principals and Vice-Principals component set out in the Core Ed regulation and any unused portion from the 2025–26 LRF – SSF/ISP for Principals and Vice-Principals amount set out in the 2025–26 Core Ed regulation

OR

- a school board's eligible current year's expenses for ISP for principals and vice-principals

There is no carryover of unused funding beyond this school year.

Principal and Vice-Principal Salary Grid within the School Management Allocation (LRF)

The salary benchmarks for principals and vice-principals are being updated within the School Management Allocation and within any related allocations by 1.25 per cent to reflect the updates effective September 1, 2026, in the Terms and Conditions of Employment for Principals and Vice-principals.

Other Ongoing Implementation and Technical Adjustments

Labour-Related Adjustment to the Urban and Priority High Schools (UPHS) Component (LRF)

The Urban and Priority High Schools component has been adjusted to reflect the impact of 2022–2026 collective agreement salary increases. This change aligns with the intended approach and similar adjustments that were made in 2025–26 to other benchmarks and components that are expected to be used for staffing but historically were not tied to any salary benchmark in the funding formula.

Continued Census Data and Related Updates (CSF, LRF and SEF)

This is the third year of a five-year phase-in of updates to reflect 2021 Statistics Canada census data as well as related data updates and formula adjustments for the following amounts/components:

- Diversity in English Language Learners amounts
- Élèves plurilingues apprenants du français (EPAF) components (formerly Actualisation linguistique en français (ALF) components)
- Remote and Rural components
- Demographic Needs components
- Board Action Plan component
- Safe and Accepting Schools component
- Special Education Statistical Prediction Model component

Update on Terminology Reflecting the Retirement of PANA and ALF Curricula (CSF and LRF)

With the release of Policy/Program Memorandum ([PPM 172: Supporting Multilingual French-language Learners Including Newcomer Students in French-Language Schools](#)) and the retirement of the *Programme d'appui aux nouveaux arrivants (PANA)* and *Actualisation linguistique en français (ALF)* curricula effective

September 1, 2025, the terminology used in this technical guide has been updated to reflect these changes.

References to Programme d'appui aux nouveaux arrivants (PANA) in the CSF and LRF are now referred to as the **Élèves nouveaux arrivants (ENA)**. Similarly, references to Actualisation linguistique en français (ALF) in the CSF and LRF are now referred to as **Élèves plurilingues apprenants du français (EPAF)**.

Note: Any student who earned PANA and ALF credits prior to these new curriculum changes will continue to have these credits exempted from their 34-credit threshold calculation.

Renaming Mental Health and Wellness Allocation (LRF)

The allocation previously known as the Mental Health and Wellness Allocation is being renamed the **Mental Health Allocation**.

Special Incidence Portion (SIP) Interim Funding Approach (SEF)

Funding within the Special Incidence Portion (SIP) component is again based on an interim formula as the ministry continues to work towards a new approach for future years. This funding approach is intended to relieve school boards of administrative work related to the SIP claims submission process.

SIP funding for the 2026–27 school year is allocated through two amounts:

- **Interim Base amount:** calculated using 2025–26 amounts. Each school board's Interim Base amount is set out in the Core Ed regulation.
- **Exceptional Circumstances amount:** calculated using a base amount of \$65,966 and a per-pupil amount of \$2.68 multiplied by the school board's ADE.

Care and Treatment Education Programs (CTEP) Funding Approach (SEF)

Starting in 2026–27, each school board will receive its 2025–26 Care and Treatment Education Programs (CTEP) Base Amount as set out in the 2025–26 Core Ed regulation, adjusted for 2026–27 labour-related increases¹. As this is now

¹ As per the updates effective September 1, 2026, in the Terms and Conditions of Employment for Principals and Vice-principals as well as the ongoing phase-out of the Occasional Teacher Top-up.

the second year of CTEP modernization, the CTEP Base Amount no longer includes the funding threshold of \$300,000 as all school boards now exceed this amount.

Class Size Loading Factors (SFF)

The class size loadings, used to calculate on-the-ground capacity, are being updated to align with secondary class size changes introduced in the 2019-20 school year and that were phased in over five years. These updated loadings will be applied when calculating enhanced top-up funding under both the School Operations Allocation and the School Renewal Allocation.

Student Transportation Fund (STF)

Volume and Benchmark Updates

The student transportation funding formula has been updated to reflect:

- Routing simulation submitted by transportation consortia and school boards for 2026-27
- Updates to funding benchmarks to reflect changes in market costs and inflation
- Adjustments to methodology to better align route-level funding with costs. This includes:
 - Rounding up funded time of each bus and CSPV route to the nearest 15-minute increment
 - Establishing a minimum daily funded time for bus routes.

For details on changes in benchmark and methodology, please refer to the Student Transportation Fund section.

Re-arranging Allocations and Components

For 2026–27, the Student Transportation Fund will have the following three allocations with updated groupings:

- **Buses and Contracted Special Purpose Vehicles (CSVPs) Allocation** which comprises the Buses and CSPV component and the R&R Component of Transportation Services Allocation, including the non-refundable HST amounts from 2025–26

- **Taxi and Transit Allocation** which comprises the contracted Taxis component and Public Transit component from 2025–26.
- **Local Priorities and Operations Allocation** which is the aggregate of the LPO and Transition component of Transportation Services Allocation, Bus Rider Safety Allocation and Transportation to Provincial and Demonstration Schools Allocation from 2025–26.

Executive Compensation Adjustment (SBAF)

The calculation for the Executive Compensation Adjustment Amount in the Board-Based Staffing Allocation is being updated to include the new Math Lead position, which is funded at the supervisory officer (SO) salary benchmark.

Student and Family Support Offices (SBAF)

School boards are expected to identify or hire dedicated leadership and staffing support using existing resources to operationalize their new Student and Family Support Office. The role of these staff falls within the Administration and Other Supports (Core Function 8) of the Board-Based Staffing Allocation.

The Student and Family Support Offices are in keeping with the requirements outlined in Policy/Program Memorandum ([PPM 170](#) – School Board Communication with Parents regarding communication with students and families).

Increase to Non-Instructional Spaces Funding (SBAF)

The benchmark for non-instructional spaces is increasing to \$5,000 to reflect the increased costs associated with operating these spaces. The new benchmark is applied to the updated facility inventory of the three district school boards that continue to maintain such non-instructional spaces.

The Non-Instructional Spaces component provided to each of the three district school boards is set out in the Core Ed regulation.

School Board Administration Expense Limit Exclusions (SBAF)

Starting in 2026–27 school boards may request that certain expenses be excluded from their school board administration expenses for the purpose of determining compliance with the administration spending limit in circumstances where the expenses are offset by cost recoveries for administrative activities that do not support or contribute to the school boards' regular business operations. The

ministry has identified specific exclusions for eligible expenses with corresponding revenue offsets. These are salary recoveries for seconded school administration staff and recoveries of rental costs through the leasing of space. Any requests for exclusions not listed above must be submitted in writing to the ministry's Education Labour and Finance Division and will be considered on a case-by-case basis.

In contrast, school board administration expenses incurred to support international students are considered part of a school boards' regular business and therefore are not eligible to be excluded from a school board's administration expense limit.

Base fees

This year's base fee calculations for day school students have been updated to reflect updated enrolment data, changes to existing components (e.g., benchmark updates, formula changes) as well as the additions to Core Ed, as outlined above.

Additionally, the base fee calculation is being adjusted to remove the Specialist High Skills Major (SHSM) component because the calculation of the SHSM component includes enrolment of all students, including fee-paying students.

Additional details can be found in the relevant sections of this guide, where changes are fund specific and relate to changes in funding methodology. Changes that apply more generally to many funds or that result in updates to benchmarks/allocations may not be identified as changes in the relevant sections, but the benchmarks/allocations shown throughout this guide reflect the updated values at the time of release.

Further Information

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|---|------------------|--|
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Core Education Funding

Core Education Funding (Core Ed) is ongoing operating funding provided to school boards. It recognizes the unique circumstances of students, schools and school boards, resulting in each school board generating different funding amounts based on their particular factors in a way that supports an equitable education for all students across the province. The Core Ed is intended to:

- operate in a fair and non-discriminatory manner across all four school board systems (English-language public, English-language Catholic, French-language public and French-language Catholic)
- protect funding for certain priorities, including special education, Indigenous education, and student mental health by requiring that the majority of funding be spent on classroom staffing and learning supports, and limit spending on school board administration
- allow school boards some flexibility to decide how funds will be allocated to each school and program based on local need
- promote school board accountability by ensuring that school boards report consistently and publicly on how they spend the funding they receive

Core Ed uses the following structure:

Fund: There are six funds within Core Ed.

Allocation: Each fund includes several allocations.

Component: An allocation may comprise multiple components.

Amount: A component may comprise multiple amounts which in turn are driven by elements.

Element: The most basic driver of costs within Core Ed.

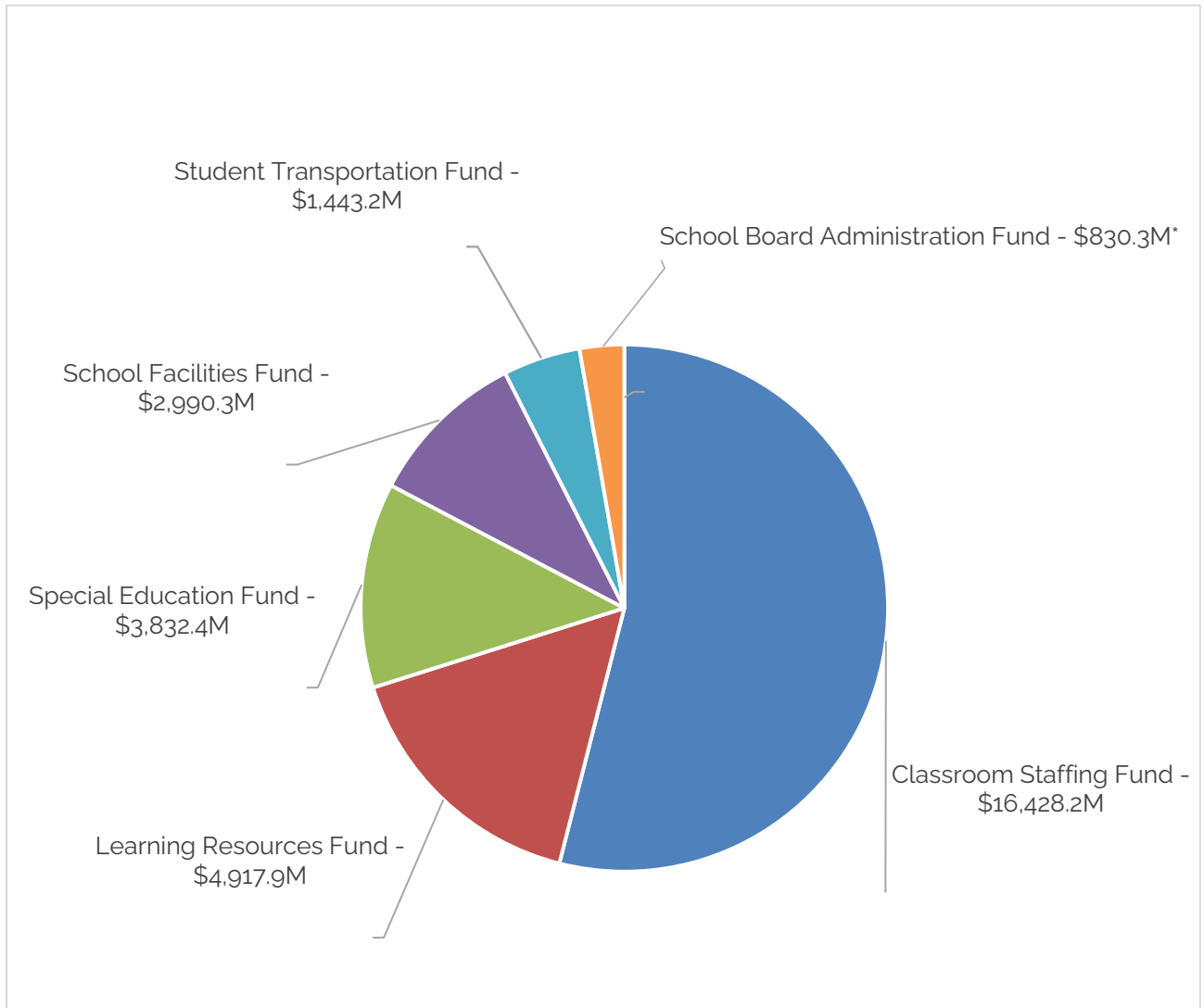
Core Ed consists of six funds and 29 allocations, listed below:

| Fund | Allocations |
|---------------------------------------|---|
| I. CLASSROOM STAFFING FUND | <ol style="list-style-type: none"> 1. CSF – Per Pupil Allocation 2. Language Classroom Staffing Allocation 3. Local Circumstances Staffing Allocation 4. Indigenous Education Classroom Staffing Allocation 5. Supplemental Staffing Allocation - Literacy, Numeracy and Other Programs |
| II. LEARNING RESOURCES FUND | <ol style="list-style-type: none"> 1. LRF – Per Pupil Allocation 2. Language Supports and Local Circumstances Allocation 3. Indigenous Education Supports Allocation 4. Mental Health Allocation 5. Student Safety and Well-Being Allocation 6. Continuing Education and Other Programs Allocation 7. School Management Allocation 8. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators 9. Targeted Learning Allocation |
| III. SPECIAL EDUCATION FUND | <ol style="list-style-type: none"> 1. SEF – Per Pupil Allocation 2. Differentiated Needs Allocation 3. Complex Supports Allocation 4. Specialized Equipment Allocation |
| IV. SCHOOL FACILITIES FUND | <ol style="list-style-type: none"> 1. School Operations Allocation 2. School Renewal Allocation 3. Rural and Northern Education Allocation |
| V. STUDENT TRANSPORTATION FUND | <ol style="list-style-type: none"> 1. Buses and Contracted Special Purpose Vehicles (CSVPs) Allocation 2. Taxis and Transit Allocation 3. Local Priorities and Operations Allocation |

| Fund | Allocations |
|---|--|
| VI. SCHOOL BOARD ADMINISTRATION FUND | <ol style="list-style-type: none"> 1. Trustees and Parent Engagement Allocation 2. Board-Based Staffing Allocation 3. Central Employer Bargaining Agency Fees Allocation 4. Data Management and Audit Allocation 5. Declining Enrolment Adjustment (DEA) Allocation |

2026–27 Projected Core Ed

Total: \$30.58B¹



☐

¹ Total includes the following amounts which are not included in the pie chart: \$59.6 million for school authorities and \$74.0 million for planning provision amounts for possible in-year changes, which are not included in specific funds.

* NOTE: School Board Administration Fund includes \$93.2M for Declining Enrolment Adjustment Allocation

Classroom Staffing Fund (CSF)

The Classroom Staffing Fund (CSF) provides school boards with funding to support the majority of staffing in the classroom for all students. This includes teachers and early childhood educators (ECEs) and some educational assistants (EAs). Note that the primary source of funding for educational assistants is the Special Education Fund.

The CSF comprises the following allocations and several components under each of these:

| Name of Allocation | Description of Funding |
|--|--|
| 1. CSF – Per Pupil Allocation | Salary and benefits for classroom staffing (i.e., teachers, ECEs and some EAs) |
| 2. Language Classroom Staffing Allocation | For classroom-based English-language and French-language instruction staff |
| 3. Local Circumstances Staffing Allocation | Additional funding for classroom staffing (i.e., teachers, ECEs, EAs) to recognize variation in costs across school boards such as additional qualifications and experience and geography (e.g., small schools). Also includes benefits funding (largely Employee Life and Health Trust (ELHT) benefits) |
| 4. Indigenous Education Classroom Staffing Allocation | For educators to deliver Indigenous Languages programming and First Nations, Métis, and Inuit Studies courses. |
| 5. Supplementary Staffing Allocation – Literacy, Numeracy and Other Programs | For classroom-based staff to help students facing barriers to success, including supports for literacy and numeracy. |

1. CSF – Per Pupil Allocation

This allocation provides funding for the salaries and benefits of classroom staffing – teachers, ECEs in kindergarten classrooms and EAs not funded through the Special Education Fund.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – Per Pupil Allocation.

Definitions of Elements

Classroom Teachers

Salaries and benefits for classroom teachers to support funded average class sizes.

For elementary, funded average class sizes vary between kindergarten (JK/SK), primary (Grades 1 to 3), and junior/intermediate (Grades 4 to 8).

For secondary, funding for classroom teachers is differentiated between online learning and in-person and remote learning, reflecting different funded average class sizes (30:1 for online learning and 23:1 for in-person and remote learning). The total benchmark funded average credit load of 7.5 per pupil is split between online learning (approximately 0.160) and in-person and remote learning (approximately 7.340). The online learning credit load is equivalent to approximately 16.0 per cent of secondary day-school students¹ taking one online credit in 2026–27.

Preparation Time

Funding provided for preparation time for classroom teachers.

Specialist / Student Success Teachers

Salaries and benefits for the following:

- Elementary specialist teachers for kindergarten (JK/SK), primary (Grades 1 to 3), and junior and intermediate (Grades 4 to 8) students

¹ Secondary day-school ADE.

- Secondary student success teachers for secondary (Grades 9 to 12) students

Early Childhood Educators

Salaries and benefits for early childhood educators (ECEs) to support the funded average class size for kindergarten.

Depending on junior kindergarten and senior kindergarten enrolment, outlying schools may be eligible for additional funding support for ECE staffing in kindergarten.

Supply Teachers

Salaries and benefits for supply/occasional teachers.

Supply Early Childhood Educators

Salaries and benefits for supply early childhood educators.

Educational Assistants

Salaries and benefits for educational assistants, who support students and teachers in the classroom. Note that the primary source of funding for EAs is the Special Education Fund.

NEW – Data and Information Collection

Release time for teachers to support data and information collection programs for kindergarten students, including kindergarten teacher training and completion of assessments for the Early Development Instrument (EDI) for senior kindergarten students. The EDI assessment cycle is a three-year cycle, with the next assessment to be completed in the 2028–29 school year. This benchmark is multiplied by kindergarten ADE and is intended to support about ½ of those students (i.e., SK students).

Department Heads

Department head allowances in secondary schools.

Components

The tables below show the components of the CSF – Per Pupil Allocation by panel/grade.

- Kindergarten (JK/SK) component
- Primary (Grades 1 to 3) component
- Junior/Intermediate (Grades 4 to 8) component
- Secondary (Grades 9 to 12) component

| KINDERGARTEN (JK/SK)¹ Per Pupil Amount | # Staff per 1,000 Average Daily Enrolment (ADE)² | Benchmark Salary + Benefits (% of salary) | \$ Amount per ADE |
|--|--|--|--------------------------|
| Classroom teacher (in-person and remote learning) ³ Funded average class size 25.57:2 | 39.11 | \$92,378 + 9.59% | \$3,959.38 |
| Specialist teacher and preparation time (in-person and remote learning) ⁴ | 7.66 | \$92,378 + 9.59% | \$775.47 |
| Early childhood educator (ECE) (in-person and remote learning) ⁵ Funded average class size 25.57:2 | 39.11 | \$40,199 + 25.18% | \$1,967.96 |

¹ JK/SK also referred to as Year 1/Year 2 of kindergarten in some Ministry of Education documents.

² For the purposes of this paper, "ADE" refers to regular day-school average daily enrolment (ADE) for pupils of the board, unless otherwise specified.

³ Additional funding is recognized for classroom teachers and specialist teachers through the Qualifications & Experience (Q&E) Teachers component.

⁴ See footnote 2.

⁵ Additional funding is recognized for early childhood educators through the Q&E Early Childhood Educator (ECE) component of the Local Circumstances Staffing Allocation within the CSF.

| KINDERGARTEN (JK/SK)¹ Per Pupil Amount | # Staff per 1,000 Average Daily Enrolment (ADE)² | Benchmark Salary + Benefits (% of salary) | \$ Amount per ADE |
|--|--|--|--------------------------|
| Supply teacher | — | — | \$202.63 |
| Supply ECE | — | — | \$111.03 |
| Educational assistant | 0.20 | \$54,805 + 25.18% | \$13.72 |
| Data and information collection ³ | — | — | 4.62 |
| TOTAL Kindergarten (JK/SK) Per Pupil Amount | — | — | \$7,034.82 |

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

Kindergarten (JK/SK) Component = Kindergarten ADE × \$7,034.82

³ Benchmark shown is multiplied by Kindergarten ADE and is intended to support about ½ of those students (i.e., SK students).

| PRIMARY (Grades 1 to 3) Per Pupil Amount | # Staff per 1,000 Average Daily Enrolment (ADE) | Benchmark Salary + Benefits (% of salary) | \$ Amount per ADE |
|--|--|--|--------------------------|
| Classroom teacher (in-person and remote learning) ¹ Funded average class size 19.8:1 | 50.51 | \$92,378 + 9.59% | \$5,113.48 |
| Specialist teacher and preparation time (in-person and remote learning) ² | 9.67 | \$92,378 + 9.59% | \$978.96 |
| Supply teacher | — | — | \$202.63 |
| Educational assistant | 0.20 | \$54,805 + 25.18% | \$13.72 |
| TOTAL Primary Per Pupil Amount | — | — | \$6,308.79 |

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

Primary Component = Grades 1 to 3 ADE × \$6,308.79

¹ Additional funding is recognized for classroom teachers and specialist teachers through the Qualifications & Experience (Q&E) Teachers component of the Local Circumstances Staffing Allocation within the CSF.

² See footnote 1.

| JUNIOR and INTERMEDIATE (Grades 4 to 8) Per Pupil Amount | # Staff per 1,000 Average Daily Enrolment (ADE) | Benchmark Salary + Benefits (% of salary) | \$ Amount per ADE |
|--|--|--|--------------------------|
| Classroom teacher (in-person and remote learning) ¹ Funded Average Class Size 24.5:1 | 40.82 | \$92,378 + 9.59% | \$4,132.50 |
| Specialist teacher and preparation time (in-person and remote learning) ² | 7.96 | \$92,378 + 9.59% | \$805.84 |
| Supply teacher | — | — | \$202.63 |
| Educational assistant | 0.20 | \$54,805 + 25.18% | \$13.72 |
| TOTAL Junior and Intermediate Per Pupil Amount | — | — | \$5,154.69 |

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

Junior and Intermediate Component = Grades 4 to 8 ADE × \$5,154.69

¹ Additional funding is recognized for classroom teachers and specialist teachers through the Qualifications & Experience (Q&E) Teachers component of the Local Circumstances Staffing Allocation within the CSF.

² See footnote 1.

| SECONDARY (Grades 9 to 12) Per Pupil Amount | # Staff per 1,000 Average Daily Enrolment (ADE) | Benchmark Salary + Benefits (% of salary) | \$ Amount per ADE |
|---|--|--|--------------------------|
| Classroom teacher (in-person and remote learning) ¹ Funded average class size 23:1 Credit load per pupil 7.340 | 39.89 | \$92,378 + 9.59% | \$4,038.35 |
| Student success teacher and preparation time (in-person and remote learning) ² | 14.24 | \$92,378 + 9.59% | \$1,441.61 |
| Classroom teacher (online learning) ³ Funded average class size 30:1 Credit load per pupil 0.160 | 0.67 | \$92,378 + 9.59% | \$67.83 |
| Preparation time (online learning) | 0.22 | \$92,378 + 9.59% | \$22.27 |
| Supply teacher | — | — | \$148.25 |
| Department head allowance | 9.00 | \$5,913 + 9.59% | \$58.32 |
| TOTAL Secondary Per Pupil Amount | — | — | \$5,776.63 |

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

¹ Additional funding is recognized for classroom teachers and student success teachers through the Qualifications & Experience (Q&E) Teachers component of the Local Circumstances Staffing Allocation within the CSF.

² See footnote 1.

³ See footnote 1.

Secondary Component = Grades 9 to 12 ADE × \$5,776.63

2. Language Classroom Staffing Allocation

This allocation provides funding to support classroom-based staff leading English-language and French-language instruction. It is intended to help students develop proficiency in English and/or French through several programs as listed below.

English-language school boards:

- English as a Second Language instruction/ English Literacy Development (ESL/ELD) and additional support for English language learners, including recent immigrant students.
- Core French, Extended French, and French Immersion programs

French-language school boards:

- language instruction to students who are entitled to French-language education, including recent immigrant students
- additional support for students who have limited competency in French

This allocation uses proxy measures in some of its components to determine individual school boards' relative share of funding. The calculations are not intended to count every student who requires support or to determine individual needs for these programs. School boards determine how to use this funding and to provide language services and supports accordingly.

The Language Classroom Staffing Allocation includes the following components:

- CSF – English as a Second Language/English Literacy Development (ESL/ELD) component
- CSF – French as a Second Language (FSL) component
- CSF – Élèves nouveaux arrivants (ENA) component
- CSF – French as a First Language (FFL) component
- CSF – Élèves plurilingues apprenants du français (EPAF) component

CSF – English as a Second Language/English Literacy Development (ESL/ELD) Component

Ontario's curriculum requires that students develop strong English-language or French-language skills. The cultural and linguistic diversity of Ontario's population means that students may require extra help to develop proficiency in their language of instruction because it may not be their first language. The CSF – ESL/ELD component provides English-language school boards with additional classroom staffing resources to meet the needs of these students.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – ESL/ELD component, using different benchmarks under the same funding methodology.

CSF – ESL/ELD component funding is based on the sum of the CSF – ESL/ELD Recent Immigrant amount and the CSF – ESL/ELD Diversity in English Language Learners (DELL) amount.

School boards are expected to use this funding for programs and services that are designed to benefit English language learners according to [English Language Learners ESL and ELD Programs and Services: Policies and Procedures for Ontario Elementary and Secondary Schools, Kindergarten to Grade 12](#).

CSF – ESL/ELD Recent Immigrant Amount

The CSF – ESL/ELD Recent Immigrant amount is the sum of the weighted numbers of eligible pupils¹ for each year multiplied by \$4,663.00.

Over four years, an eligible pupil is estimated to generate funding more than \$12,000 through a combination of this funding in CSF and the portion in LRF – ESL/ELD Recent Immigrant amount. Recent immigrant pupils are deemed eligible to generate this funding if they meet one of the following two criteria:

- they were born in countries in which English is not the first language of a majority of the population
- they were born in countries in which a majority of the population speaks a variety of English that is sufficiently different from the English used in Ontario's English-language school boards

¹ Excludes adult and fully high-credit pupils

Recent immigrants born in the following countries are not eligible for this funding: Canada, United Kingdom, Ireland, United States, Australia, and New Zealand.

The two variables used in calculating this funding are as follows:

- the number of eligible pupils who entered Canada for the first time with the intention to reside in each year since September 2022
- a weighting factor for each of the four years

Weighting Factors

| Year | Start Date | End Date | Weighting Factor |
|------|-------------------|------------------|------------------|
| 1 | September 1, 2025 | October 31, 2026 | 1.00 |
| 2 | September 1, 2024 | August 31, 2025 | 0.85 |
| 3 | September 1, 2023 | August 31, 2024 | 0.50 |
| 4 | September 1, 2022 | August 31, 2023 | 0.25 |

Number of Eligible Pupils

Principals are required to report through the Ontario School Information System (OnSIS) the number of enrolled pupils as of October 31 who entered Canada for the first time with the intention to reside during the last four years and who were born in a country other than Canada, United Kingdom, Ireland, United States, Australia, and New Zealand. Schools are required to attest to reviewing appropriate immigration information to support the number of pupils reported as having entered Canada during the last four years.

CSF – ESL/ELD Diversity in English Language Learners (DELL) Amount

The CSF – ESL/ELD DELL amount uses a proxy to provide funding to support the additional costs of programs and services for English language learners. This funding supports students not covered by the Recent Immigrant amount.

In year three of the five-year phase-in of 2021 census data, the CSF – ESL/ELD DELL amount is composed of 2/5 of the DELL factor based on 2016 census data and 3/5 composed of the DELL factor based on 2021 census data as outlined below.

$$\text{DELL factor} \times \text{ADE} \times \$270.05919515$$

The “DELL factor” is the estimated percentage of children whose language most often spoken at home is neither English nor French, as estimated by mapping school facilities¹ to census subdivisions (CSDs).

Each school board's DELL factor is set out in the Core Ed regulation.

CSF – French as a Second Language (FSL) Component

CSF – FSL component funding is available only to English-language school boards and supports the additional costs of providing Core French, Extended French, and French Immersion programs, as well as the enhancement of FSL-focused supports for educational staff and the enrichment of FSL learning environments and opportunities available to all students.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – FSL component, using different benchmarks under the same funding methodology as the CSF – FSL component Per-Pupil amount described below.

FSL – Elementary

At the elementary level, funding is provided for Core and Extended French based on enrolment in French programs for students in Grades 4 to 8. French Immersion programs, if offered by the school board, are funded based on enrolment in French programs for students in JK to Grade 8.

Current ministry policy requires that each elementary student² accumulate at least 600 hours of French-language instruction by the end of Grade 8. School boards are required to plan their French-language programs so that students meet this requirement.

Funding for the elementary panel is based on students enrolled on October 31 and average daily length of the program, as per the table below:

¹ As identified for funding purposes through the School Facilities Fund.

² Ontario's curriculum policy pertaining to the relationship between FSL and Native Languages programs outlines exemptions to this requirement.

| Program | Average Daily Length of Program | Amount per Pupil Enrolled in Program |
|----------------------------------|--|---|
| Core (Grades 4 to 8) | 20 – 59 minutes | \$275.20 |
| Extended (Grades 4 to 8) | 60 – 149 minutes | \$313.53 |
| Immersion (JK/SK, Grades 1 to 8) | 150 minutes or more | \$350.74 |

FSL – Secondary

Funding for the secondary panel is determined according to credits as follows:

| Grades | Amount Per-pupil Credit – French as a Subject | Amount Per-pupil¹ Credit – Subjects Other than French Taught in French |
|---------------|--|--|
| 9 and 10 | \$75.85 | \$124.81 |
| 11 and 12 | \$100.35 | \$194.58 |

CSF – Élèves nouveaux arrivants (ENA) Component

Ontario's curriculum requires that students develop strong English-language or French-language skills. The cultural and linguistic diversity of Ontario's population means that students may require extra help to develop proficiency in their language of instruction because it may not be their first language.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – ENA component, using different benchmarks under the same funding methodology.

The CSF – ENA component provides French-language school boards with additional classroom staffing resources to meet the needs of these students. CSF – ENA funding is the sum of the weighted numbers of eligible pupils² for each year multiplied by \$4,663.00.

¹ Excludes adult and fully high-credit pupils.

² Excludes adult and fully high-credit pupils.

Over four years, an eligible pupil is estimated to generate funding more than \$12,000 through a combination of this funding in CSF and the portion in the LRF – ENA component. ENA is based on the number of recent immigrant pupils who do not have rights under Section 23¹ of the *Canadian Charter of Rights and Freedoms* but have been admitted to a French-language school through the school board's admission committee.

Recent immigrant pupils are deemed eligible to generate this funding if they meet one of the following two criteria:

- they were born in countries in which neither French nor English is the first language of a majority of the population
- they were born in countries in which a majority of the population speaks a variety of French that is sufficiently different from the French used in Ontario's French-language school boards

Recent immigrants born in the following countries are not eligible for this funding: France, Guadeloupe, Martinique, French Guiana, Réunion Island, Saint Pierre and Miquelon, French Polynesia, New Caledonia, French Southern and Antarctic Lands, Saint Barthélemy, Canada, United Kingdom, Ireland, United States, Australia, and New Zealand.

The two variables used in calculating this funding are as follows:

- the number of eligible pupils who entered Canada for the first time with the intention to reside in each year since September 2022
- a weighting factor for each of the four years

Weighting Factors

| Year | Start Date | End Date | Weighting Factor |
|-------------|-------------------|------------------|-------------------------|
| 1 | September 1, 2025 | October 31, 2026 | 1.00 |
| 2 | September 1, 2024 | August 31, 2025 | 0.85 |
| 3 | September 1, 2023 | August 31, 2024 | 0.50 |
| 4 | September 1, 2022 | August 31, 2023 | 0.25 |

¹ Section 23 refers to linguistic and education rights.

Number of Eligible Pupils

Principals are required to report in OnSIS the number of enrolled pupils as of October 31 who entered Canada for the first time with the intention to reside during the last four years and who were born in a country other than France, Guadeloupe, Martinique, French Guiana, Réunion Island, Saint Pierre and Miquelon, French Polynesia, New Caledonia, French Southern and Antarctic Lands, Saint Barthélemy, Canada, United Kingdom, Ireland, United States, Australia, and New Zealand. Schools are required to attest to reviewing appropriate immigration documentation to support the number of pupils reported as having entered Canada during the last four years.

CSF – French as a First Language (FFL) Component

This funding, available only to French-language school boards, recognizes the higher classroom staffing costs incurred in providing French-language programs.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – FFL component, using different benchmarks under the same funding methodology (except the start-up funding for new French-language elementary schools funded solely through the LRF – FFL component).

The funding benchmark is \$695.93 per elementary pupil of the school board enrolled on October 31, 2026. The benchmark per secondary day-school ADE pupil is \$854.09.

CSF – Élèves plurilingues apprenants du français (EPAF) Component

EPAF funding, available only to French-language school boards, is for language instruction to pupils who are entitled to French-language education as identified by the *Canadian Charter of Rights and Freedoms* and who have limited, or no competency, in French.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – EPAF component, using different benchmarks under the same funding methodology (except the Secondary and Combined School Enrolment-based amount funded solely through this component).

The CSF – EPAF component funding supports developing language planning initiatives in schools to engage students and increase their sense of belonging to

the French-language school system and Francophone communities as set forth by the Aménagement linguistique policy for French-language schools in Ontario.

This component comprises three amounts:

- Per-pupil Amount
- School Amount
- Board Amount

Per-Pupil Amount

The Per-Pupil amount is calculated by applying the Broader Community Factor (BCF) to a school board's enrolment. The BCF is used as a proxy measure of each school board's French cultural environment. That is, school boards whose proxy indicates a low French cultural environment have a higher BCF.

In year three of the five-year phase-in of 2021 census data, the Per-Pupil amount is composed of:

- 2/5 of the BCF calculation, which is 1 minus the proportion of the school-age population that has at least one parent with French as their "First Official Language Spoken" based on 2011 census
- 3/5 of the BCF calculation, which is 1 minus the proportion of the total population that has French (or French and English) as their "First Official Language Spoken" based on 2021 census

The BCF is calculated as follows:

The minimum BCF is set at 75 per cent, and it increases on a sliding scale to a maximum of 100 per cent.

The BCF of each school board is listed in the Core Ed regulation.

The elementary and secondary per-pupil amounts are as follows:

Elementary Per-Pupil Amount:

$$\text{Elementary ADE} \times \text{BCF} \times \$1,057.15$$

Secondary Per-Pupil Amount:

$$\text{Secondary ADE} \times \text{BCF} \times \$434.76$$

School Amount

The school amount, consisting of the elementary school amount, secondary / combined school amount, and secondary and combined school enrolment-based amount, is calculated using the definition of a school used in the School Management Allocation of the Learning Resources Fund (LRF).

Elementary School Amount:

Total number of elementary schools × \$50,618.53

Secondary / Combined School Amount:

Total number of secondary/combined schools × \$101,237.05

Secondary and Combined School Enrolment-based Amount:

| Number of Students | Total Per Secondary/Combined School |
|---------------------------|--|
| 0 < ADE < 100 | \$101,237.05 |
| 100 ≤ ADE < 200 | \$151,855.58 |
| 200 ≤ ADE < 300 | \$202,474.10 |
| 300 ≤ ADE < 400 | \$253,092.63 |
| ADE ≥ 400 | \$303,711.15 |

Board Amount

The board amount for each school board is \$101,237.05.

3. Local Circumstances Staffing Allocation

This allocation provides additional funding for classroom staffing (teachers, ECEs, EAs) to recognize variation in costs across school boards such as additional qualifications and experience and geography (e.g., remote schools). It also includes benefits funding (largely Employee Life and Health Trusts benefits).

The Local Circumstances Staffing Allocation includes the following components:

- Qualifications and Experience (Q&E) Teachers component

- Q&E ECEs component
- Outlying Schools Staffing component
- CSF – Remote and Rural component
- CSF – Supports for Students component
- CSF – Maternity Leave component
- CSF – Benefits Trusts component
- New Teacher Induction Program (NTIP) component
- Teacher Learning and Innovation component
- Retirement Gratuities component
- Occasional Teacher Top-Up component

Qualifications and Experience (Q&E) Teachers Component

This component includes adjustments for teachers who, because of their qualifications and experience, have average funded salaries above the benchmark amount funded through the CSF – Per Pupil Allocation.

Elementary Teacher Q&E Amount

Each school board's elementary average teacher qualifications and experience factor is the greater of:

A/B – 1
or
zero

where

A = weighted total number of elementary teacher FTE on the school board's regular grid (where each cell is weighted by the value specified for that cell on the Instructional Salary matrix)

B = total number of elementary teacher FTE on the board's regular grid

The Elementary Teacher Q&E amount is calculated as follows:

Average elementary teacher Q&E factor

- × [Kindergarten Q&E benchmark (\$4,734.85) × Kindergarten ADE
- + Grades 1 to 3 Q&E benchmark (\$6,092.44) × Grades 1 to 3 ADE
- + Grades 4 to 8 Q&E benchmark (\$4,938.34) × Grades 4 to 8 ADE]

Secondary Teacher Q&E Amount

The average secondary teacher Q&E factor is calculated as follows:

Each school board's secondary average teacher qualifications and experience factor is the greater of

- A/B – 1
- or
- zero

where

A = weighted total number of secondary teacher FTE on the school board's regular grid (where each cell is weighted by the value specified for that cell on the Instructional Salary matrix)

B = total number of secondary teacher FTE on the school board's regular grid

The Secondary Teacher Q&E amount is calculated as follows:

- Average secondary teacher Q&E factor
- × Secondary Q&E benchmark (\$5,570.06)
- × Secondary ADE

Instructional Salary Matrix (Elementary and Secondary)

| Qualifications & Experience | D | C | B | A1 | A2 | A3 | A4 |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|
| 0 | 0.5825 | 0.5825 | 0.5825 | 0.6178 | 0.6478 | 0.7034 | 0.7427 |
| 1 | 0.6185 | 0.6185 | 0.6185 | 0.6557 | 0.6882 | 0.7487 | 0.7898 |
| 2 | 0.6562 | 0.6562 | 0.6562 | 0.6958 | 0.7308 | 0.7960 | 0.8397 |
| 3 | 0.6941 | 0.6941 | 0.6941 | 0.7359 | 0.7729 | 0.8433 | 0.8897 |
| 4 | 0.7335 | 0.7335 | 0.7335 | 0.7772 | 0.8165 | 0.8916 | 0.9418 |

| Qualifications & Experience | D | C | B | A1 | A2 | A3 | A4 |
|--|----------|----------|----------|-----------|-----------|-----------|-----------|
| 5 | 0.7725 | 0.7725 | 0.7725 | 0.8185 | 0.8600 | 0.9398 | 0.9932 |
| 6 | 0.8104 | 0.8104 | 0.8104 | 0.8599 | 0.9035 | 0.9881 | 1.0453 |
| 7 | 0.8502 | 0.8502 | 0.8502 | 0.9013 | 0.9475 | 1.0367 | 1.0973 |
| 8 | 0.8908 | 0.8908 | 0.8908 | 0.9435 | 0.9919 | 1.0856 | 1.1500 |
| 9 | 0.9315 | 0.9315 | 0.9315 | 0.9856 | 1.0356 | 1.1344 | 1.2025 |
| 10 or more | 1.0187 | 1.0187 | 1.0187 | 1.0438 | 1.0999 | 1.2166 | 1.2982 |

Multiplying the instructional salary matrix by the salary benchmark in the CSF – Per Pupil Allocation of \$92,378 gives the provincially funded salary as shown in the grid below:

| Qualifications & Experience | D | C | B | A1 | A2 | A3 | A4 |
|--|----------|----------|----------|-----------|-----------|-----------|-----------|
| 0 | \$53,810 | \$53,810 | \$53,810 | \$57,071 | \$59,842 | \$64,979 | \$68,609 |
| 1 | \$57,136 | \$57,136 | \$57,136 | \$60,572 | \$63,575 | \$69,163 | \$72,960 |
| 2 | \$60,618 | \$60,618 | \$60,618 | \$64,277 | \$67,510 | \$73,533 | \$77,570 |
| 3 | \$64,120 | \$64,120 | \$64,120 | \$67,981 | \$71,399 | \$77,902 | \$82,189 |
| 4 | \$67,759 | \$67,759 | \$67,759 | \$71,796 | \$75,427 | \$82,364 | \$87,002 |
| 5 | \$71,362 | \$71,362 | \$71,362 | \$75,611 | \$79,445 | \$86,817 | \$91,750 |
| 6 | \$74,863 | \$74,863 | \$74,863 | \$79,436 | \$83,464 | \$91,279 | \$96,563 |
| 7 | \$78,540 | \$78,540 | \$78,540 | \$83,260 | \$87,528 | \$95,768 | \$101,366 |
| 8 | \$82,290 | \$82,290 | \$82,290 | \$87,159 | \$91,630 | \$100,286 | \$106,235 |
| 9 | \$86,050 | \$86,050 | \$86,050 | \$91,048 | \$95,667 | \$104,794 | \$111,085 |
| 10 or more | \$94,105 | \$94,105 | \$94,105 | \$96,424 | \$101,607 | \$112,387 | \$119,925 |

Note 1: These figures do not include benefits.

Note 2: Pension plan contributions for teachers and eligible members of OTPP are matched by the government and are not included in the benchmark salaries and benefits.

Qualifications and Experience (Q&E) Early Childhood Educators (ECEs) Component

This component provides funding to school boards with eligible educators who, because of their qualifications and experience, have average funded salaries above the benchmark level used in the CSF – Per Pupil Allocation.

The average ECE Q&E factor is calculated as follows:

Each school board's average ECE qualifications and experience factor is the greater of

- (A + B)/C – 1
- or
- zero

where

A = weighted total number of category A educator FTE on the school board's grid (where each cell is weighted by the value specified for that cell on the Educator Salary Matrix)

B = total number of category B educator FTE multiplied by 0.959101

C = total number of educator FTE on the school board's grid

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

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

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

Educator Salary Matrix

| Experience | Factor for Category A Educators |
|------------|---------------------------------|
| 0 | 1.026504 |

| Experience | Factor for Category A Educators |
|------------|---------------------------------|
| 1 | 1.093483 |
| 2 | 1.160800 |
| 3 | 1.227779 |
| 4 or more | 1.295181 |

The Q&E ECEs component is calculated as follows:

- Average ECE Q&E Factor
- × ECE benchmark (\$1,967.96)
- × JK/SK ADE

Outlying Schools Staffing Component

This component provides additional funding for teachers and ECEs to improve the viability of outlying schools.

In conjunction with the [definition of a school](#) used in the School Management Allocation of the Learning Resources Fund (LRF), the following schools are deemed “outlying”:

- an elementary school where the next closest elementary school of the school board is at least 20 kilometres away (or it is the only elementary school of the school board)
- a secondary or combined elementary/secondary school where the next closest secondary or combined elementary/secondary school of the school board is at least 45 kilometres away (or it is the only secondary or combined elementary/secondary school of the school board)

Under this component, funding is designed to work with the CSF – Per Pupil Allocation so that together:

- outlying elementary and combined elementary/secondary schools with 50 or more elementary students generate funding for a minimum of 7.5 FTE elementary teachers. If these schools have fewer than 50 elementary students, they will generate funding for a minimum of 1.0 FTE elementary teachers.
- outlying elementary and combined elementary/secondary schools with at least 16 junior kindergarten or senior kindergarten students generate

funding for a minimum of 1.0 FTE ECEs. If these schools have at least 42 junior kindergarten or senior kindergarten students, they will generate funding for a minimum of 2.0 FTE ECEs.

- outlying secondary and combined/elementary schools with 50 or more secondary students generate funding for a minimum of 14 FTE secondary teachers

Funding through the Outlying Schools Staffing component is calculated as the sum of the funding for the following:

Elementary Teachers + ECEs + Secondary Teachers

Elementary and Combined Outlying Schools (Elementary Teachers and ECE Amounts)

Elementary Teachers Amount

The Outlying Schools Staffing component is designed to provide incremental funding for elementary teachers beyond what is funded through the CSF – Per Pupil Allocation.

The Elementary Teachers amount of the Outlying Schools Staffing component is calculated as follows:

Step 1: Determine the minimum FTE of elementary teachers that the school generates using the following table:

| Elementary ADE | Minimum Elementary Teacher FTE |
|-------------------------|---|
| 0 < Elementary ADE < 50 | Greater of 1 or $[42.5/49 + (6.5/49 \times \text{Elementary ADE})]$ |
| Elementary ADE ≥ 50 | 7.5 |

Step 2: Determine the FTE of elementary teachers that would be generated through the CSF – Per Pupil Allocation by the elementary pupils enrolled in the elementary or combined outlying school.

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

CSF – Per Pupil Allocation Elementary FTE:

$$(0.04677 \times \text{Kindergarten ADE}) \\ + (0.06018 \times \text{Grades 1 to 3 ADE})$$

$$+ (0.04878 \times \text{Grades 4 to 8 ADE})$$

Step 3: Subtract the number of FTE elementary teachers funded through the CSF – Per Pupil Allocation from the minimum FTE of elementary teachers determined in Step 1. This represents the number of additional elementary teachers that need to be funded through the Outlying Schools Staffing component.

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

Step 4: Multiply the FTE of elementary teachers determined in Step 3 by the benchmark teacher salary with benefits in the CSF – Per Pupil Allocation.

Early Childhood Educators (ECEs) Amount

Funding for ECEs in elementary and combined elementary/secondary outlying schools is based on the following:

- at least 16 ADE and less than 42 ADE in junior kindergarten or senior kindergarten generate funding for a minimum of 1.0 FTE ECEs
- at least 42 ADE in junior kindergarten or senior kindergarten generate funding for a minimum of 2.0 FTE ECEs

Schools with less than 16 ADE in junior kindergarten and/or senior kindergarten do not generate funding for a minimum number of ECEs.

The number of additional FTE ECEs funded through the Outlying Schools Staffing component is determined by subtracting the FTE of ECEs funded through the CSF – Per Pupil Allocation from the minimum FTE of ECEs determined above. This is shown in the table below:

| Kindergarten ADE | Funded FTE ECEs |
|---------------------------|--|
| $16 \leq \text{ADE} < 42$ | greater of $[1.0 - (0.03911 \times \text{Kindergarten ADE})]$ or 0 |
| $\text{ADE} \geq 42$ | greater of $[2.0 - (0.03911 \times \text{Kindergarten ADE})]$ or 0 |

The total funding for ECEs is calculated by multiplying the staffing determined above by the benchmark ECE salary with benefits.

Secondary and Combined Elementary/Secondary Outlying Schools (Secondary Teachers Amount)

Secondary Teachers Amount

The Outlying Schools Staffing component is designed to provide incremental funding for secondary teachers beyond what is funded through the CSF – Per Pupil Allocation (and in the case of the French-language school boards, the Secondary and Combined Schools Enrolment-based amount of the CSF – EPAF component), including a minimum of 14 FTE teachers for secondary or combined outlying schools with 50 or more secondary ADE.

The Secondary Teachers amount of the Outlying Schools Staffing component is calculated as follows:

Step 1: Determine the minimum FTE of secondary teachers that the school generates using the following formula:

Minimum Secondary Teacher FTE:

Greater of 1 OR [Lesser of 14 or $(36/49 + 13/49 \times \text{Secondary ADE})$]

Step 2: Determine the FTE of secondary teachers that would be generated through the CSF – Per Pupil Allocation by the number of secondary pupils enrolled in the secondary or combined elementary/secondary outlying school. This calculation is shown in the formula below:

CSF – Per Pupil Allocation Secondary Teacher FTE¹:

$0.05413 \times \text{Secondary ADE}$

Step 3: Subtract the FTE of secondary teachers funded through the CSF – Per Pupil Allocation from the minimum FTE of secondary teachers determined in Step 1. This represents the FTE of additional secondary teachers that need to be funded through the Outlying Schools Staffing component.

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

¹ Staff per pupil amount for classroom teacher is based on the Secondary amount within the CSF - Per Pupil Allocation, which includes differentiated funding for online learning class size.

Step 4: Multiply the FTE of secondary teachers determined in Step 3 by the benchmark teacher salary with benefits in the CSF – Per Pupil Allocation. In the case of French-language school boards, this amount is adjusted by any funding generated by the school through the Secondary and Combined Schools Enrolment-based amount of the CSF – EPAF component.

CSF – Remote and Rural Component

This staffing component supports the higher per-pupil classroom staffing cost of small school boards, as well as for school boards that are distant from major urban centres, and for school boards with schools that are distant from one another.

Funding through the Remote and Rural component is calculated as the sum of the following amounts (described below):

Small School Board amount

+ Distance amount (including French-Language Equivalence for French-language school boards)

+ Dispersion amount

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – Remote and Rural component, using different benchmarks under the same funding methodology.

Small School Board Amount

This amount recognizes that smaller school boards may have higher classroom staffing costs due to smaller average class sizes in small schools. Small school board funding is calculated by multiplying the per-pupil amount based on ADE, shown in the table below, by the ADE of the school board.

| Enrolment | Per-Pupil Amount |
|--------------------------|--|
| 0 < ADE < 4,000 | $\$138.46 - (ADE \times \$0.00752)$ |
| $4,000 \leq ADE < 8,000$ | $\$108.39 - ((ADE - 4,000) \times \$0.00864)$ |
| $ADE \geq 8,000$ | $\$73.84 - ((ADE - 8,000) \times \$0.00923)^*$ |

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

Distance Amount

This amount accounts for the additional classroom staffing costs due to smaller average class size in schools that are remote and distant from urban centres. This amount also recognizes that, much like remote school boards, French-language school boards operating in a minority language context face higher classroom staffing costs.

In year three of the five-year phase-in of 2021 census data, the Distance amount is composed of:

- 2/5 of the 2011 Census Distance amount based on the '2011 Census Urban Factor Calculation' and '2011 Census Funding Calculation Factors' as outlined below
- 3/5 of the 2021 Census Distance amount based on the '2021 Census Urban Factor Calculation' and '2021 Census Funding Calculation Factors' as outlined below

Funding Calculation Factors

| Factors | 2011 Census Funding Calculation Factors | 2021 Census Funding Calculation Factors |
|--------------------------|---|--|
| Distance to Urban Centre | Distance is measured by road distance from the central school board office to the nearest city or town with a population of at least 200,000 based on the 2011 census (i.e., Toronto, Ottawa, Hamilton, London, Windsor, Brampton, Kitchener, Mississauga, Markham or Vaughan). | Distance is measured by road distance from the central school board office to the nearest city or town with a population of at least 200,000 based on the 2021 census (i.e., Toronto, Ottawa, Hamilton, London, Windsor, Brampton, Kitchener, Mississauga, Markham, Oakville, Richmond Hill or Vaughan). |
| Urban Factor | Each school board's urban factor is based on municipal organizations and population data from the 2011 census. The | Each school board's urban factor is based on municipal organizations and population data from the 2021 census. The process used to |

| Factors | 2011 Census Funding Calculation Factors | 2021 Census Funding Calculation Factors |
|----------------|--|--|
| | process used to calculate the urban factor is described below. | calculate the urban factor is described below. |

2011 Census Urban Factor Calculation

- Step 1: For each school facility in the school board, the school facility is first mapped to a census subdivision (CSD) using its postal code. The Urban Factor for the school facility is then calculated using the following approach:

| CSD Based on School's Postal Code with a Population of | Urban Factor for School Facility |
|---|---|
| 0 – 24,999 | 1 |
| 25,000 – 199,999 | $1 - [(population - 25,000) / 175,000]$ |
| 200,000 or more | 0 |

- Step 2: The Urban Factor determined above is multiplied by the ADE of the school facility.
- Step 3: The products determined in step 2 for each school facility are then summed for the school board and divided by the total ADE of the school board to get the school board's 2011 Census Urban Factor.

2021 Census Urban Factor Calculation

- Step 1: For each student attending a school of the school board, the student is first mapped to a Census subdivision (CSD) using their home postal code. The Urban Factor for the student is then calculated using the following approach:

| CSD Based on Student's Postal Code with a Population of | Urban Factor for the Student |
|--|-------------------------------------|
| 0 – 24,999 | 1 |

| CSD Based on Student's Postal Code with a Population of | Urban Factor for the Student |
|--|---------------------------------------|
| 25,000 – 199,999 | $1 - [(population - 25,000)/175,000]$ |
| 200,000 or more | 0 |

- Step 2: The 2021 Census Urban Factor of all students in the school board are summed and divided by the total student headcount of the school board to get the school board's Urban Factor.

Each school board's distance in kilometres and Urban Factor (based on a combination of 2011 and 2021 census data) are set out in the Core Ed regulation.

Tiered Per-Pupil Amounts

The following table is used to calculate the per-pupil amount based on distance in kilometres.

| Distance | Per-Pupil Amount |
|---------------------------|--|
| 0 to < 151 kilometres | \$0 |
| 151 to < 650 kilometres | $\$0.47238 \times (Distance - 150)$ |
| 650 to < 1,150 kilometres | $\$236.19 + [\$0.06358 \times (Distance - 650)]$ |
| 1,150+ kilometres | \$267.98 |

Calculating Distance Amount

Funding through the Distance amount is calculated using the three steps described below.

| Steps | 2011 Census Distance Amount | 2021 Census Distance Amount |
|---|---|---|
| Step 1: Calculate Per-Pupil Amount Based on Distance to Major Urban Centre. | The per-pupil amount is calculated using the table above applying the distance to major urban centre. | The per-pupil amount is calculated using the table above applying the distance to major urban centre. |

| Steps | 2011 Census Distance Amount | 2021 Census Distance Amount |
|--|--|--|
| Step 2: Calculate Distance/Urban Funding. | Multiply the per-pupil amount calculated in Step 1 by the 2011 Census Urban Factor and then multiply by the total ADE. | Multiply the per-pupil amount calculated in Step 1 by the 2021 Census Urban Factor and then multiply by the total ADE. |
| Step 3: Determine French-Language Equivalence for French-Language School Boards. | French-language school boards receive the higher of the amount calculated in step 2 or a distance amount of \$77.16 per pupil multiplied by the total ADE. | French-language school boards receive the higher of the amount calculated in step 2 or a distance amount of \$77.16 per pupil multiplied by the total ADE. |

Dispersion Amount

This amount recognizes the higher classroom staffing costs due to smaller average class sizes in widely dispersed schools.

This dispersion distance is expressed by combining the following:

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

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

In year three of the five-year phase-in of 2021 census data, the Dispersion amount is calculated using a phased-in average school dispersion distance composed of:

- 2/5 of the 2011 census average school dispersion distance

- 3/5 of the 2021 census average school dispersion distance

Funding is calculated for school boards with an average school dispersion distance greater than 14 kilometres using the two steps described below.

| Step | Calculation |
|--|--|
| Step 1: Calculate Per-Pupil Amount Based on School Dispersion. | \$2.48548 × (phased-in average school dispersion distance – 14 km) |
| Step 2: Determine School Dispersion Funding. | Multiply the per-pupil amount from Step 1 by total ADE. |

Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

CSF – Supports for Students Component

The CSF – Supports for Students component provides flexible funding for school boards to support the learning needs of students, which may include special education, mental health and well-being, language instruction, Indigenous education and science, technology, engineering and mathematics (STEM) programming. Funding supports teachers (including occasional teachers), and educational assistants in respective collective agreements.

School boards should use this funding, known as Supports for Students Fund (SSF) or as Investment in System Priorities (ISP), along with the other portions of funding within the Supports for Students component in LRF and SFF, for its intended purpose under respective collective agreements for appropriate employee groups.

Note that other portions of this funding support non-classroom staffing through the Supports for Students components within LRF and SFF.

Each school board's allocation of the CSF – Supports for Students component is set out in the Core Ed regulation.

Funds provided through the Supplemental Adult Day School/Continuing Education component of the Continuing Education and Other Programs Allocation within the LRF may be required for compensation or staffing as per the SSF, in accordance with the applicable collective agreements.

CSF – Maternity Leave Component

This component is intended for expanded eligibility for expanded benefits for maternity leave for staff supported through the CSF.

Note that the non-classroom staffing portion of this funding is in the LRF – Maternity Leave, Sick Leave, and Non-Union component.

Each school board's funding under the CSF – Maternity Leave component is set out in the Core Ed regulation.

CSF – Benefits Trusts Component

The CSF – Benefits Trusts component provides the incremental funding required to support the Employee Life and Health Trusts (ELHTs) for classroom staff.

Note that other portions of this funding support non-classroom, school operations, and school board administration staff through the Benefits Trusts components within LRF, SFF, and SBAF respectively.

The incremental funding consists of the Crown Contribution and Benefits Stabilization Adjustment.

Crown Contribution

The Crown Contribution supports the government share of the negotiated benefits funding increases per FTE. It mainly reflects the difference between the ELHT payment amount per FTE, which is negotiated and reflected in the collective agreements, and the average benefit cost per FTE for all school boards for each employee/bargaining group. The average benefits cost per FTE for all school boards for each employee/bargaining group is a fixed amount based on the 2014–15 benefits cost per FTE for an employee/bargaining group plus 4 per cent increases for each year in 2015–16 and 2016–17 only.

Note: Core Ed amounts to support salary increases result in increased benefits funding through the benefits benchmarks and notional shares as these are specified as a percentage of salary. A portion of the benefits benchmarks and notional shares are still attributable to funding to support employee health, life and dental benefits, which are provided through the ELHTs. Since a portion of this increased benefits funding is still notionally attributable to increased funding for contributions to the ELHTs, it is necessary to net out the funding increases notionally attributable to ELHT contributions resulting from salary increases for

2017–18 onwards from this additional funding for Crown Contributions towards ELHT funding.

Benefits Stabilization Adjustment

The Benefits Stabilization Adjustment “trues-up” school boards to their pre ELHT benefits costs structure per FTE. It is the sum of the differences between the average benefits cost per FTE for all school boards and that for a school board based on the 2014–15 benefit cost per FTE for an employee/bargaining group plus 4 per cent increases for each of 2015–16 and 2016–17.

Each school board's funding amounts under the CSF – Benefits Trusts component are set out in the Core Ed regulation.

New Teacher Induction Program (NTIP) Component

The NTIP component is designed to support the growth and professional development of new teachers in the publicly funded school sector. The [NTIP](#) supports new teachers in developing the requisite skills and knowledge to be effective as teachers in Ontario.

NTIP includes the following:

- orientation for all new teachers to the school and school board
- mentoring for new teachers by experienced teachers
- professional learning relevant to the individual needs of new teachers

In addition to the NTIP induction elements, new permanent hires are evaluated twice within their first 12 months of employment through the Teacher Performance Appraisal process.

School boards will receive funding for the NTIP component that is the lesser of the following:

- \$60,607.79 base amount per school board plus \$1,438.76 multiplied by the number of teachers on Rows 0, 1, and 2 of a school board's previous year's Teacher Qualifications and Experience Grid

OR

- a school board's eligible current year's expenses for NTIP

School boards are expected to use NTIP funding for eligible NTIP expenses and are required to meet NTIP program requirements per legislation and the [New Teacher Induction Program: Induction Elements Manual](#). School boards are expected to continue to submit an NTIP plan and a final report (including a detailed accounting statement) to the Professionalism, Teaching Policy and Standards Unit (within the Strategic Policy and Education Workforce Branch) and the ministry's regional offices.

Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide. Below is a summary of how school boards may use NTIP funding.

NTIP Required Teachers

The school board shall provide NTIP to the following:

- 1st year permanent hires
 - Teachers certified by the Ontario College of Teachers hired into a permanent position – full-time or part-time – by a school board to begin teaching for the first time in Ontario's publicly funded school system
- 2nd year permanent hires who do not successfully complete NTIP in their first year

Mentors

School boards shall support NTIP mentors. Mentors are considered to be experienced teachers supporting NTIP teachers.

Long-Term Occasional Teachers

School boards are encouraged to provide the induction elements to 1st year long-term occasional teachers with assignments of 97 days or longer (i.e., certified occasional teachers in their first long-term assignment, with that assignment being 97 or more consecutive school days as a substitute for the same teacher).

Additional NTIP Eligible Teachers

Any teacher in their first five years who falls outside of the NTIP required definition is eligible for support. This includes the following:

- newly hired occasional teachers in their first five years of teaching (both long term and daily occasional)

- continuing education teachers
- permanent teachers who have successfully completed their NTIP Teacher Performance Appraisal (TPA) within their first five years
- mentors supporting any teacher in their first five years (e.g., teacher-candidates, occasional teachers), including associate teachers hosting a teacher-candidate from a faculty of education as well as teachers mentoring Indigenous languages educators

Teacher Learning and Innovation Component

The Teacher Learning and Innovation component supports ongoing teacher professional learning. This funding enables school boards to support teacher leadership, collaboration, responsive learning and sharing of effective practices within schools, within school boards and across the province.

Funding may be used in accordance with local needs and in alignment with current provincial priorities for education.

The funding may be used to:

- identify specific schools or school teams with innovative practices
- create new or augment existing professional learning designs
- support proposals from teacher teams for learning projects responsive to professional learning needs and current educational issues

This component is calculated as follows:

$$\$20,000.00 + [\$25,000.00 \text{ if } (ADE \geq 500)] + [\$18,000.00 \text{ if } (ADE \geq 50,000)]$$

Retirement Gratuities Component

In 2015–16, one-time funding was provided for the early payout of retirement gratuities based on the amount that the school board's retirement gratuity early payout exceeded the school board's funded retirement gratuities liability as at August 31, 2016. The funding adjustment started in 2016–17 continues.

This funding is calculated by dividing the one-time funding provided for the retirement gratuity payout and the one-time gain reported in the 2015–16 financial statements by the school board's Employee Average Remaining Service Life (EARSL) for the year ended August 31, 2016. School boards will also be required to continue managing, for compliance purposes each year, a portion of their

remaining unfunded retirement gratuity liability over the school boards' remaining EARSL.

Occasional Teacher Top-up Component

Top-up funding is provided for the salaries and benefits of occasional teachers (also known as supply teachers). Funding is provided to school boards whose additional costs to raise the supply teacher rates to the level identified in their respective collective agreements starting in 2024–25 are higher than the incremental funding provided through the adjusted supply teacher benchmark in the CSF – Per Pupil Allocation. This is the third year of a four-year funding adjustment, to enable those school boards time to adjust their cost structures to meet the supply teacher rates as per the terms of their respective 2022–2026 teachers' collective agreements.

This top-up supplements the funding for supply teachers through the CSF – Per Pupil Allocation.

Each eligible school board's Occasional Teacher Top-up component is set out in the Core Ed regulation.

4. Indigenous Education Classroom Staffing Allocation

This allocation provides funding for educators to deliver First Nations, Métis, and Inuit Studies courses and Indigenous Languages programming. This programming supports the academic success and well-being of First Nations, Métis and Inuit students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions. There are Ministry of Education policies and expectations for offering these programs.

Funding may only be used for its intended purpose. This funding is intended to allow school boards to offer the following despite low course enrolment:

- First Nations, Métis and Inuit Studies courses from Grade 9 to Grade 12
- Indigenous languages programs from junior kindergarten to Grade 12

Further details regarding enveloping and financial reporting of the various components of the Indigenous Education Classroom Staffing Allocation can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

The Indigenous Education Classroom Staffing Allocation includes the following components:

- First Nations, Métis, and Inuit Studies component
- Indigenous Languages component

First Nations, Métis and Inuit Studies Component

Funding through the First Nations, Métis, and Inuit Studies component supports secondary First Nations, Métis, and Inuit Studies courses.¹

The First Nations, Métis, and Inuit Studies component is designed to provide incremental funding for secondary teachers beyond what is funded through the CSF – Per Pupil Allocation. Combined with funding through the CSF – Per Pupil Allocation, funding through this component supports the cost of a teacher when enrolment in an eligible course in a school² is greater than or equal to eight students.³ Where enrolment is less than eight students, the First Nations, Métis, and Inuit Studies component funding is pro-rated to support a portion of the cost of a teacher. Where enrolment for a First Nations, Métis, and Inuit Studies course in a school is at least 23 students, funding to support the cost of a teacher is provided through the CSF – Per Pupil Allocation solely.

First Nations, Métis, and Inuit Studies funding for secondary teachers is calculated for each school board by multiplying the total First Nations, Métis, and Inuit Studies funded enrolment by a benchmark⁴ of \$733.60. First Nations, Métis, and Inuit Studies funded enrolment is calculated per course in a school, across all classes and semesters for the school year, based on the table below and totalled to a school board level:

¹ Refer to the [Course Descriptions and Prerequisites](#) on the Ministry of Education website for course listings.

² Schools in regard to the First Nations, Métis, and Inuit Studies component refers to the program definition of schools used to track enrolment in the ONSIS system, i.e., Board School ID (BSID), and includes schools consisting purely of remote learning students.

³ Adult and fully high-credit pupils (no regular day school ADE) are not included as they do not generate funding through this allocation.

⁴ Per-pupil funding is based on the funded average class size of 23 for secondary in-person and remote learning and includes preparation time for the teacher.

| Actual Enrolment (Pupil Credits) | First Nations, Métis, and Inuit Studies Funded Enrolment (Pupil Credits) |
|---|---|
| 0 < enrolment < 8 | (enrolment ÷ 8) × 15 |
| 8 ≤ enrolment < 23 | 23 - enrolment |
| enrolment ≥ 23 | 0 |

Note that if one or more sections of a course are offered in the same semester or in multiple semesters in a school (in any given school year), the funded enrolment reflects the total actual number of students enrolled in each unique course at a school across all sections and semesters for that course.

School boards are required to deliver First Nations, Métis and Inuit Studies courses within the First Nations, Métis, and Inuit Studies curriculum in any secondary school where a minimum of 8 secondary pupils of the board enroll in the course.

The teacher salary and benefits required to deliver the course may be reported as spending under this component. Unused First Nations, Métis, and Inuit Studies component funding, surplus beyond the cost of teacher salary and benefits, must be reported through the *Board Action Plan on Indigenous Education* and spent under the Board Action Plan (BAP) component of the LRF to better support the success and well-being of First Nations, Métis and Inuit students, and build the knowledge of all students on Indigenous histories, cultures, perspectives and contributions. Further details regarding enveloping and financial reporting of the First Nations, Métis, and Inuit Studies component funding can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

Indigenous Languages Component

The Indigenous Languages component supports elementary and secondary Indigenous languages programs from junior kindergarten to Grade 12.

Only Indigenous languages programs offered during the school day are eligible for funding through the Indigenous Languages component.

To allow school boards to offer these programs where course enrolment is low, the funding benchmarks for Indigenous languages are based on an average class size of 12 students.

Indigenous Languages – Elementary

Indigenous Languages funding for the elementary panel is based on the number of pupils enrolled on October 31 and the average daily length of the program as follows:

| Average Length of Program | Staff per 12 Elementary Students | Amount per Pupil¹ Enrolled in the Program |
|----------------------------------|---|---|
| 20 – 39 minutes per day | 0.20 | \$1,687.28 |
| 40 minutes or more per day | 0.30 | \$2,530.93 |

Indigenous Languages – Secondary

Indigenous languages funding for the secondary panel is determined according to credits as follows:

| Grades | Staff per 12 Secondary Students | Amount Per-pupil Credit² |
|---------------|--|--|
| 9 to 12 | 0.167 | \$1,406.07 |

School boards are required to deliver courses within the Native Languages curriculum in any secondary school where a minimum of 8 secondary students (i.e., pupils of the board) in that school enroll in the course. Combined with funding through the CSF – Per Pupil Allocation, funding for secondary schools through this allocation supports the cost of a teacher when 8 secondary pupils of the school board are enrolled in the course.

The teacher salary and benefits required to deliver the course may be reported as spending under this component. Unused Indigenous Languages component funding, surplus beyond the cost of teacher salary and benefits, must be reported through the *Board Action Plan on Indigenous Education* and spent under the BAP component of the LRF to better support the academic success and well-being of First Nations, Métis and Inuit students, and build the knowledge of all students on Indigenous histories, cultures, perspectives and contributions. Further details regarding enveloping and financial reporting of the Indigenous Languages

¹ Excludes adult and fully high-credit pupils.

² See footnote above.

component funding can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

5. Supplemental Staffing Allocation – Literacy, Numeracy and Other Programs

This allocation provides funding for classroom-based staff to help students facing barriers to success, including supports for literacy and numeracy. This funding is intended to create more equitable outcomes for students through experiential learning, outdoor education, Student Success teachers for Grades 7 to 12, and Grade 7 and 8 Student Success and literacy and numeracy teachers.

The Supplemental Staffing Allocation – Literacy, Numeracy and Other Programs includes the following components:

- CSF – Demographic Needs component
- CSF – Student Success, Grade 7 to 12 component
- Grade 7 and 8 Student Success and Literacy and Numeracy component
- CSF – Experiential Learning (EL) component
- CSF – Outdoor Education component
- Teachers to Support Reading Intervention component - NEW

CSF – Demographic Needs Component

The CSF – Demographic Needs component provides funding based on social and economic indicators that are associated with students facing barriers to success. This component supports school boards in offering a wide range of programs tailored to the local needs of their students. Examples of programs include reading recovery and withdrawal for individualized support. School boards have considerable latitude in determining the type of program and support that they provide with this funding.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – Demographic Needs component, using different benchmarks under the same funding methodology.

The CSF – Demographic Needs component is calculated as follows:

Funding Units × (\$210.08 per funding unit)

For year three of the phase-in of 2021 census data, the CSF – Demographic Needs component is determined by taking the following:

- 2/5 of the 'Proxy Based on the Former Demographic Allocation'
- 3/5 of the 'Funding Units Calculation'

Funding Units Calculation

Funding units are calculated at each school of the school board as follows:

1. The estimated percentage of students facing barriers to success is calculated as an ADE-weighted average for the given school year based on low household income using the 2021 census Market Basket Measure (MBM).
2. The school's ADE facing barriers is estimated by multiplying the school's total ADE for the given school year by the estimated percentage of students facing barriers to success.
3. Each ADE facing barriers at the school generates funding units as follows:
 - a. Base funding: One funding unit for each ADE facing barriers.
 - b. Targeted funding (only for schools with an estimate of students facing barriers to success that is 10 per cent or greater): Up to 25 additional funding units for each ADE facing barriers, scaled linearly between an estimate of ADE facing barriers between 10 and 20 per cent.

The total of funding units for the school board is the sum of the "funding units" at each of its schools for the given school year.

Proxy Based on the Former Demographic Allocation

Using the enrolment data provided by school boards and weighted socio-economic indicators based on 2006 census, a proxy has been applied based on the former Demographic Allocation to determine equivalent funding units.

Each school board's CSF – Demographic Needs component is set out in the Core Ed regulation.

CSF – Student Success, Grade 7 to 12 Component

The purpose of this component is to create more equitable outcomes for students and assist students who face barriers to success. This funding is to be used to

support opportunities for students to engage and re-engage in their learning, meet provincial standards (including in de-streamed Grade 9 courses), engage in effective education and career/life planning, and meet graduation requirements.

Note that the non-classroom staffing portion of this funding, including transportation, is in the LRF – Student Success, Grade 7 to 12 component.

Funding for the Student Success, Grade 7 to 12 component is calculated as follows:

(A) + (B) + (C), as per the table below.

| Item | Amount | Description | Calculation |
|------|-------------|---|---|
| (A) | Enrolment | Based on enrolment in Grades 4 to 12. | Grades 4 to 8 ADE × \$15.45 + Grades 9 to 12 ADE × \$38.22 |
| (B) | Demographic | Based on the school board's share of the CSF – Demographic Needs component. | School board's CSF – Demographic Needs component / Total Provincial CSF – Demographic Needs component ¹ × \$15,541,573.00 |
| (C) | Dispersion | Using the same factors that are used in the CSF – Remote and Rural component. | (Grades 4 to 8 ADE × 0.32 + Grades 9 to 12 ADE × 0.79) × Remote and Rural phased-in average school dispersion distance ² |

Additional information about the implementation of the Student Success, Grade 7 to 12 component can be found in the *Implementation Criteria for Select Student Success Programs* document provided on the [Education Funding webpage](#).

¹ Each school board's CSF - Demographic component is set out in the Core Ed regulation.

² Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

Grade 7 and 8 Student Success and Literacy and Numeracy Component

The Grade 7 and 8 Student Success and Literacy and Numeracy Teachers component supports the costs of Grade 7 and 8 Student Success and literacy and numeracy teachers.

These teachers monitor and track the progress of students facing barriers to success; support school-wide efforts to improve outcomes for students facing barriers to success; provide direct support/instruction to students in order to improve student achievement, school engagement, and transitions; and work with families and the community to support student success.

Grades 7 and 8 Student Success teachers can support students in the following ways:

- Timely and effective academic gap closing strategies in Grades 7 and 8 for students who are not achieving consistent success and/or did not meet provincial standard on Grade 6 EQAO assessments
- Re-engaging and supporting Grades 7 and 8 students who may face barriers to success
- Secondary school course selection (in Grade 8) supporting students in their education and career/life planning
- Grade-to-grade and school-to-school transition planning, including preparing students for success in a de-streamed Grade 9 program

Grade 7 & 8 Student Success and Literacy and Numeracy Teachers:

$\$32.40 \times \text{ADE (Grades 4 to 8)}$

\times

$(1 + \text{Average Elementary Qualifications \& Experience Factor})$

Additional information about the implementation of the Grade 7 and 8 Student Success and Literacy and Numeracy component can be found in the *Implementation Criteria for Select Student Success Programs* document provided on the [Education Funding webpage](#).

CSF – Experiential Learning Component

The CSF – Experiential Learning component provides funding for staff that support opportunities for students to participate in learning experiences connected to a community or economic sector, reflect on those experiences to

derive meaning, and then apply their learning in various aspects of their lives, including education and career/life planning. Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – Experiential Learning component.

The CSF – Experiential Learning component is calculated as follows:

(A) + (B) + (C) + (D), as per the table below.

| Item | Amount | Description | Calculation |
|------|-------------|---|---|
| (A) | Base | School board amount. | \$101,237.05 |
| (B) | Enrolment | Based on enrolment in junior kindergarten to Grade 12. | Total ADE × \$1.20281377 |
| (C) | Demographic | Based on the school board's share of the CSF – Demographic Needs component. | School board's CSF – Demographic Needs component / Total Provincial CSF – Demographic Needs component ¹ × \$1,094,255.89802054 |
| (D) | Dispersion | Using the same factors that are used in the CSF – Remote and Rural component. | Total ADE × \$0.02381042 × Remote and Rural phased-in average school dispersion distance ² |

Additional information about the implementation of the Experiential Learning component can be found in the *Implementation Criteria for Select Student Success Programs* document provided on the [Education Funding webpage](#).

¹ Each school board's CSF - Demographic Needs component is set out in the Core Ed regulation.

² Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

CSF – Outdoor Education Component

This funding provides elementary and secondary students with learning experiences in the outdoors.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – Outdoor Education component, using different benchmarks under the same funding methodology.

This component is calculated as follows:

$$\text{\$1,119.95245444 per school board} + (\text{\$1.90736343} \times \text{ADE})$$

Additional information about the implementation of the Outdoor Education component can be found in the *Implementation Criteria for Select Student Success Programs* document provided on the [Education Funding webpage](#).

Teachers to Support Reading Intervention Component

Previously flowed through REP, this funding supports salaries and benefits for reading specialist teachers who work one-on-one or in small groups with students in kindergarten to Grade 3 who would benefit from more support in reading.

The Teachers to Support Reading Intervention component is calculated as follows:

Teacher salary & benefits amount: \\$101,237.05

+

Per pupil amount:

$$102.96 \times \text{JK ADE to Grade 3 ADE}$$

School boards should use this funding for its intended purpose under respective collective agreements.

Learning Resources Fund (LRF)

The Learning Resources Fund (LRF) provides school boards with funding to support the costs of staffing typically required outside of the classroom to support student needs, such as mental health workers, as well as non-staffing classroom costs, such as learning materials and classroom equipment.

The LRF comprises the following allocations, with several components within these:

| Name of Allocation | Description of Funding |
|---|--|
| 1. LRF – Per Pupil Allocation | For classroom materials and resources (for example, classroom supplies, textbooks, technological devices) as well as various staff supporting students outside of the classroom (e.g., professionals and para-professionals, teacher-librarians, guidance teacher-counsellors). |
| 2. Language Supports and Local Circumstances Allocation | Additional funding for classroom materials and resources (e.g., textbooks) supporting the implementation of English-language and French-language instruction, as well as for other staff and learning resources that supplement core classroom programming. |
| 3. Indigenous Education Supports Allocation | For programming and initiatives that address the academic success and well-being of Indigenous students and build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions. This includes funding for an Indigenous Education Lead who is accountable for the implementation of the school boards' <i>Board Action Plan on Indigenous Education</i> . |

| Name of Allocation | Description of Funding |
|---|--|
| 4. Mental Health Allocation | For a variety of initiatives and staffing related to student mental health and addictions prevention and intervention support. This includes a mental health lead, frontline mental health workers in secondary schools, professional/paraprofessional staff (e.g., psychologists, social workers and child/youth workers), professional development for educators, and work with community partners. |
| 5. Student Safety and Well-Being Allocation | For staff and programming focused on promoting well-being and inclusive education. These include strengthening positive school climates and supporting the educational experience and outcomes of children and youth in care (CYIC); supporting students to re-integrate into the education system who have been excluded under clause 265(1)(m) of the <i>Education Act</i> , suspension/expulsion programming for students; and supporting student engagement, participation and leadership skills development at urban and priority high schools. |
| 6. Continuing Education and Other Programs Allocation | For programs primarily outside the regular day-school program (e.g., tutoring, adult education, summer school) to support student achievement and address learning needs. |
| 7. School Management Allocation | For administration and leadership and related costs in schools as well as for remote learning instruction. |

| Name of Allocation | Description of Funding |
|---|---|
| 8. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators | For program leadership and to support school boards in offering a wide range of programs tailored to the local needs of their students. |
| 9. Targeted Learning Allocation | For targeted programming and initiatives to improve student achievement with a current focus on math and reading. |

1. LRF – Per Pupil Allocation

This allocation provides funding for classroom materials and resources (e.g., classroom supplies, textbooks, technological devices) as well as various staff supporting students outside of the classroom (e.g., professionals and para-professionals, teacher-librarians, guidance teacher-counsellors).

Note that other portions of this funding support classroom staffing through the CSF – Per Pupil Allocation.

Definitions of Elements

Library Services

Salaries and benefits for teacher librarians.

Guidance Services, including Supporting Students in Career Counselling, Student Mental Health and Well-Being

Salaries and benefits for guidance teachers.

Guidance teachers funded through the Intermediate Supplementary Per Pupil Amount and the Secondary Per Pupil Amount support career counselling as well as student well-being and connections to supports for student mental health in Grades 7 to 12.

School boards have the flexibility to use this funding to focus on ensuring students and parents¹ are better informed about future options for initial postsecondary destinations (i.e., apprenticeship, college, community living, university and workplace) and their future careers, and to ensure students have the supports they need to succeed. The funding may support students and their families with preparing for the academic transition to secondary school (e.g., gap closing and course selection); providing opportunities for experiential learning that provide exposure to role models and positive examples of a diversity of careers; navigating career and postsecondary education pathways choices and transitions; and promoting well-being and connecting with mental health supports in keeping with the school boards' mental health strategies.

Classroom Consultants

Salaries and benefits for teacher consultants and co-ordinators and program specialists, who assist teachers in developing classroom programming or who work with individual students.

Professionals and Para-professionals

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

Professionals and para-professionals who provide support for special education, such as psychologists, psychometrists, and speech pathologists, are funded through a combination of the LRF – Per Pupil Allocation, the Special Education Fund, and other allocations.

Elementary Supervision

Student supervision in elementary schools.

Textbooks and Learning Materials

Textbooks and learning materials required to meet the learning expectations of the curriculum may include workbooks, resource materials, science and technological education supplies, lab material kits, library materials, instructional software, other digital learning tools, technology supporting remote and online

¹ In this guide, "parents" refers to parents and guardians.

education, as well as internet expenses. Learning materials may also include those materials that are used by a student and cannot be used again by another student in the next semester (e.g., consumables used in the classroom such as a chemical used in a chemistry experiment and wood in a construction project).

Additional Educational Software Licensing

Digital learning tools that support learning in and outside of the classroom, in addition to funding available in the textbooks and learning materials element.

Classroom Supplies

Materials used in the classroom to facilitate effective learning, including classroom equipment (e.g., electronic white boards). Classroom supplies are not learning materials.

NEW – Supplementary Classroom Supplies

Additional supplies to be procured directly by teachers for their classrooms, using a Supply Ontario VOR arrangement. This funding supports a spending amount of \$750 for eligible elementary teachers to purchase additional supplies for their classrooms beyond what is provided at the school level.

Elementary teachers assigned to a grade-specific classroom are eligible to receive this amount. The number of elementary teachers eligible for the supplementary classroom supply amount is determined by the total number of classrooms organized by grade(s) in each physical school, based on enrolment and class size requirements.

Within the funding enhancement, the maximum amount school boards will be funded will be calculated as $\$450 \times$ the total number of reported eligible teachers. School boards will retain any unallocated funds from the transferred amount.

As such, the total allocation under this amount will be calculated as the sum of

The total transferred amount

+

The lesser of the enhancement amount OR ($\$450 \times$ reported eligible teachers)

Of the funding allocated to teachers ($\$750 \times$ reported eligible teachers), any unspent amount up to a maximum of \$750, equivalent to one year's allotment, may be carried over to the following school year for use. More details on unspent amounts to be carried forward will be provided separately. Any unspent amount

exceeding the maximum carryover amount is available for the school board to use in future school years at the school board's discretion.

See [Funding Restrictions and Other Reporting Requirements](#) section of this document.

Classroom Computers

Classroom computer hardware and the associated network costs.

Student Technological Devices

Technological devices for student learning, in addition to funding available in the classroom computers element.

Broadband Continuous Improvement

Network connectivity, network infrastructure, network security, and associated operations in schools and school board buildings. This funding is in addition to funding available in the classroom computers element.

NEW – Consistent Curriculum Resources

Consistent curriculum learning resources across subjects and grades identified through Supply Ontario's VOR arrangement for Consistent Educational Resources/Ressources pédagogiques standardisées. This is in addition to the funding available in the textbooks and learning materials element.

See [Funding Restrictions and Other Reporting Requirements](#) section of this document.

Additional reporting requirements for this funding may be shared with school boards separately.

Components:

The tables show the components of the LRF – Per Pupil Allocation by panel/grade.

- Kindergarten (JK/SK) component
 - Per Pupil amount
 - Supplementary Classroom Supplies amount – NEW
- Primary (Grades 1 to 3) component

- Per Pupil amount
 - Supplementary Classroom Supplies amount – NEW
 - Consistent Curriculum Resources amount – NEW
- Junior/Intermediate (Grades 4 to 8) component
 - Per Pupil amount
 - Supplementary Classroom Supplies amount – NEW
 - Consistent Curriculum Resources amount– NEW
- Intermediate (Grades 7 and 8) Supplementary component
- Secondary (Grades 9 to 12) component
 - Per Pupil amount
 - Consistent Curriculum Resources amount – NEW

| KINDERGARTEN (JK/SK) Per Pupil Amount | # Staff per 1,000 Average Daily Enrolment¹ (ADE) | Benchmark Salary + Benefits (% of Salary) | \$ Amount per ADE |
|--|--|--|------------------------------|
| Teacher librarian ² | 1.31 | \$92,378 + 9.59% | \$132.42 |
| Classroom consultant | 0.41 | \$127,165 + 9.35% | \$57.01 |
| Professional/para- professional support | 1.73 | \$71,989 + 20.17% | \$149.66 |
| Elementary supervision | — | — | \$32.36 |
| Textbooks and learning materials | — | — | \$70.59 |
| Additional educational software licensing | — | — | \$0.86 |
| Classroom supplies | — | — | \$68.00 |
| Classroom computers | — | — | \$35.31 |
| Student technological devices | — | — | \$7.27 |
| Broadband Continuous Improvement | — | — | \$19.34 |
| TOTAL Kindergarten (JK/SK) Per Pupil Amount | — | — | \$572.82 |

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

¹ For the purposes of this paper, "ADE" refers to regular day-school average daily enrolment (ADE) for pupils of the board, unless otherwise specified.

² Additional funding is recognized through the Qualifications & Experience (Q&E) Library and Guidance component of the Language Supports and Local Circumstances Staffing Allocation within the LRF.

| Kindergarten (JK/SK) Supplementary Classroom Supplies Per Pupil Amount | \$ Amount per ADE |
|---|--------------------------|
| Supplementary Classroom Supplies transferred amount (equivalent to \$300 per funded teacher) | 16.72 |
| Supplementary Classroom Supplies enhancement amount (equivalent to \$450 per funded teacher) | 25.12 |
| Total Kindergarten (JK/SK) Supplementary Classroom Supplies Per Pupil Amount (total \$750 per funded teacher) | 41.84 |

NOTE: Total Supplementary Classroom Supplies amount is calculated as the sum of the total transferred amount + the lesser of the enhancement amount OR (\$450 × reported eligible teachers)

Kindergarten (JK/SK) Component = Kindergarten ADE × \$614.66

| PRIMARY (Grades 1 to 3) Per Pupil Amount | # Staff per 1,000 ADE | Benchmark Salary + Benefits (% of Salary) | \$ Amount per ADE |
|---|------------------------------|--|--------------------------|
| Teacher librarian ¹ | 1.31 | \$92,378 + 9.59% | \$132.42 |
| Classroom consultant | 0.41 | \$127,165 + 9.35% | \$57.01 |
| Professional/para-professional support | 1.73 | \$71,989 + 20.17% | \$149.66 |
| Elementary supervision | — | — | \$32.36 |
| Textbooks and learning materials | — | — | \$70.59 |
| Additional educational software licensing | — | — | \$0.86 |
| Classroom supplies | — | — | \$63.29 |
| Classroom computers | — | — | \$35.31 |
| Student technological devices | — | — | \$7.27 |
| Broadband Continuous Improvement | — | — | \$19.34 |
| TOTAL Primary Per Pupil Amount | — | — | \$568.11 |

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

| Primary (Grades 1 to 3) Supplementary Classroom Supplies Per Pupil Amount | \$ Amount per ADE |
|---|--------------------------|
| Supplementary Classroom Supplies transferred amount (equivalent to \$300 per funded teacher) | 21.43 |
| Supplementary Classroom Supplies enhancement amount | 32.15 |

¹ Additional funding is recognized through the Q&E Library and Guidance component of the Language Supports and Local Circumstances Staffing Allocation within the LRF.

| | |
|---|--------------|
| (equivalent to \$450 per funded teacher) | |
| Total | 53.58 |
| Primary (Grade 1 to 3) Supplementary Classroom Supplies Per Pupil Amount | |
| (total \$750 per funded teacher) | |

NOTE: Total Supplementary Classroom Supplies amount is calculated as the sum of the total transferred amount + the lesser of the enhancement amount OR (\$450 × reported eligible teachers)

| Primary (Grades 1 to 3) Consistent Curriculum Resources Per Pupil Amount | \$ Amount per ADE |
|---|--------------------------|
| Consistent curriculum resources | \$33.32 |

Primary Component = Grades 1 to 3 ADE × \$655.01

| JUNIOR and INTERMEDIATE (Grades 4 to 8) Per Pupil Amount | # Staff per 1,000 ADE | Benchmark Salary + Benefits (% of salary) | \$ Amount per ADE |
|---|------------------------------|--|--------------------------|
| Teacher librarian ¹ | 1.31 | \$92,378 + 9.59% | \$132.42 |
| Classroom consultant | 0.41 | \$127,165 + 9.35% | \$57.01 |
| Professional/para-professional support | 1.73 | \$71,989 + 20.17% | \$149.66 |
| Elementary supervision | — | — | \$32.36 |
| Textbooks and learning materials | — | — | \$70.59 |
| Additional educational software licensing | — | — | \$0.86 |
| Classroom supplies | — | — | \$67.28 |
| Classroom computers | — | — | \$35.31 |
| Student technological devices | — | — | \$7.27 |
| Broadband Continuous Improvement | — | — | \$19.34 |
| TOTAL Junior and Intermediate Per Pupil Amount | — | — | \$572.10 |

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

| Junior and Intermediate (Grades 4 to 8) Supplementary Classroom Supplies Per Pupil Amount | \$ Amount per ADE |
|--|--------------------------|
| Supplementary Classroom Supplies transferred amount (equivalent to \$300 per funded teacher) | 17.44 |

¹ Additional funding is recognized through the Q&E Library and Guidance component of the Language Supports and Local Circumstances Staffing Allocation within the LRF.

| | |
|--|--------------|
| Supplementary Classroom Supplies enhancement amount (equivalent to \$450 per funded teacher) | 26.17 |
| Total Junior and Intermediate (Grades 4 to 8) Supplementary Classroom Supplies Per Pupil Amount (total \$750 per funded teacher) | 43.61 |

NOTE: Total Supplementary Classroom Supplies amount is calculated as the sum of the total transferred amount + the lesser of the enhancement amount OR (\$450 × reported eligible teachers)

| | |
|---|--------------------------|
| Junior and Intermediate (Grades 4 to 8) Consistent Curriculum Resources Per Pupil Amount | \$ Amount per ADE |
| Consistent curriculum resources | \$33.32 |

Junior and Intermediate Component = Grades 4 to 8 ADE × \$ 649.03

| INTERMEDIATE (Grades 7 and 8) Supplementary Per Pupil Amount | # Staff per 1,000 ADE | Benchmark Salary + Benefits (% of Salary) | \$ Amount per ADE |
|---|------------------------------|--|--------------------------|
| Guidance teacher: supporting students in career counselling, student mental health and well-being. ¹ | 2.60 | \$92,378 + 9.59% | \$263.22 |

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

Intermediate Supplementary Component = Grades 7 and 8 ADE × \$263.22

¹ Additional funding is recognized through the Q&E Library and Guidance component of the Language Supports and Local Circumstances Staffing Allocation within the LRF.

| SECONDARY (Grades 9 to 12) Per Pupil Amount | # Staff per 1,000 ADE | Benchmark Salary + Benefits (% of Salary) | \$ Amount per ADE |
|--|------------------------------|--|--------------------------|
| Teacher librarian ¹ | 1.10 | \$92,378 + 9.59% | \$111.36 |
| Guidance teacher ² | 2.60 | \$92,378 + 9.59% | \$263.22 |
| Classroom consultant | 0.46 | \$127,165 + 9.35% | \$63.97 |
| Professional/para-professional support | 2.21 | \$71,989 + 20.17% | \$191.19 |
| Textbooks and learning materials | — | — | \$94.41 |
| Additional educational software licensing | — | — | \$0.86 |
| Classroom supplies | — | — | \$193.21 |
| Classroom computers | — | — | \$46.07 |
| Student technological devices | — | — | \$7.27 |
| Broadband Continuous Improvement | — | — | \$19.34 |
| TOTAL Secondary Per Pupil Amount | — | — | \$990.90 |

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

| Secondary (Grades 9 to 12) Consistent Curriculum Resources Per Pupil Amount | \$ Amount per ADE |
|--|--------------------------|
|--|--------------------------|

¹ Additional funding is recognized through the Q&E Library and Guidance component of the Language Supports and Local Circumstances Staffing Allocation within the LRF.

² See footnote 1.

| | |
|---------------------------------|----------------|
| Consistent curriculum resources | \$33.32 |
|---------------------------------|----------------|

Secondary Component = Grades 9 to 12 ADE × \$ 1,024.22

2. Language Supports and Local Circumstances Allocation

This allocation provides additional funding to school boards for classroom materials and resources (for example, textbooks and learning materials) supporting the implementation of English-language and French-language instruction in schools as well as for costs related to other learning resources that supplement core classroom programming.

This allocation includes the following components:

- LRF – ESL/ELD component
- LRF – FSL component
- LRF – ENA component
- LRF – FFL component
- LRF – EPAF component
- Q&E Library and Guidance component
- Supplementary Library Staffing component
- LRF – Remote and Rural component
- LRF – Supports for Students component
- Geographic Top-ups component
- Curriculum component
- LRF – Maternity Leave, Sick Leave and Non-Union component
- LRF – Benefits Trusts component

This allocation uses proxy measures in some of its components to determine individual school boards' relative share of funding. The calculations are not intended to count every student who requires support or to determine individual needs for these programs. School boards determine how to use this funding and to provide language services and supports, and other staff and learning resources that supplement core classroom programming, accordingly.

LRF – English as a Second Language/English Literacy Development (ESL/ELD) Component

The LRF – ESL/ELD component provides English-language school boards with additional resources for non-classroom staffing costs and learning resources to meet the needs of students whose first language may not be English. LRF – ESL/ELD component funding is based on the sum of the LRF – ESL/ELD Recent Immigrant amount and the LRF – ESL/ELD Diversity in English Language Learners (DELL) amount.

Note that the classroom staffing portion of this funding is in the CSF – ESL/ELD component, using different benchmarks under the same funding methodology.

School boards are expected to use this funding for programs and services that are designed to benefit English language learners according to [English Language Learners ESL and ELD Programs and Services: Policies and Procedures for Ontario Elementary and Secondary Schools, Kindergarten to Grade 12](#).

LRF – ESL/ELD Recent Immigrant Amount

The LRF – ESL/ELD Recent Immigrant amount is the sum of the weighted numbers of eligible pupils¹ for each year multiplied by \$215.00.

Over four years, an eligible pupil is estimated to generate funding more than \$12,000 through a combination of this funding in LRF and the portion in CSF – ESL/ELD Recent Immigrant amount. Recent immigrant pupils are deemed eligible to generate this funding if they meet one of the following two criteria:

- they were born in countries in which English is not the first language of a majority of the population
- they were born in countries in which a majority of the population speaks a variety of English that is sufficiently different from the English used in Ontario's English-language school boards

Recent immigrants born in the following countries are not eligible for this funding: Canada, United Kingdom, Ireland, United States, Australia, and New Zealand.

The two variables used in calculating this funding are as follows:

¹ Excludes adult and fully high-credit pupils.

- the number of eligible pupils who entered Canada for the first time with the intention to reside in each year since September 2022
- a weighting factor for each of the four years

Weighting Factors

| Year | Start Date | End Date | Weighting Factor |
|------|-------------------|------------------|------------------|
| 1 | September 1, 2025 | October 31, 2026 | 1.00 |
| 2 | September 1, 2024 | August 31, 2025 | 0.85 |
| 3 | September 1, 2023 | August 31, 2024 | 0.50 |
| 4 | September 1, 2022 | August 31, 2023 | 0.25 |

Number of Eligible Pupils

Principals are required to report through OnSIS the number of enrolled pupils as of October 31 who entered Canada for the first time with the intention to reside during the last four years and who were born in a country other than Canada, United Kingdom, Ireland, United States, Australia, and New Zealand. Schools are required to attest to reviewing appropriate immigration information to support the number of pupils reported as having entered Canada during the last four years.

LRF – ESL/ELD Diversity in English Language Learners (DELL) Amount

The LRF – ESL/ELD DELL amount uses a proxy to provide funding to support the additional costs of programs and services for English language learners. This funding supports students not covered by the Recent Immigrant amount.

In year three of the five-year phase-in of 2021 census data, the LRF – ESL/ELD DELL amount is composed of 2/5 of the DELL factor based on 2016 census data and 3/5 composed of the DELL factor based on 2021 census data as outlined below.

$$\text{DELL factor} \times \text{ADE} \times \$12.47433950$$

The "DELL factor" is the estimated percentage of children whose language most often spoken at home is neither English nor French, as estimated by mapping school facilities to CSDs.

Each school board's DELL factor is set out in the Core Ed regulation.

LRF – French as a Second Language (FSL) Component

LRF – FSL component funding is available only to English-language school boards and supports the additional costs related to non-classroom staffing and learning resources to provide Core French, Extended French, and French Immersion programs, as well as the enhancement of FSL-focused supports for educational staff and the enrichment of FSL learning environments and opportunities available to all students.

Note that the classroom staffing portion of this funding is in the CSF – FSL component. The Per-Pupil amount uses different benchmarks under the same funding methodology as the CSF – FSL component.

This allocation comprises two amounts:

- Per-pupil amount
- Areas of Intervention amount

Per-Pupil Amount

FSL – Elementary

At the elementary level, funding is provided for Core and Extended French based on enrolment in French programs for students in Grades 4 to 8. French Immersion programs, if offered by the school board, are funded based on enrolment in French programs for students in JK to Grade 8.

Current ministry policy requires that each elementary student¹ accumulate at least 600 hours of French-language instruction by the end of Grade 8. School boards are required to plan their French-language programs so that students meet this requirement.

Funding for the elementary panel is based on students enrolled on October 31 and average daily length of the program, as per the table below:

¹ Ontario's curriculum policy pertaining to the relationship between FSL and Native Languages programs outlines exemptions to this requirement.

| Program | Average Daily length of Program | Amount per Pupil Enrolled in Program |
|----------------------------------|--|---|
| Core (Grades 4 to 8) | 20 – 59 minutes | \$76.69 |
| Extended (Grades 4 to 8) | 60 – 149 minutes | \$87.37 |
| Immersion (JK/SK, Grades 1 to 8) | 150 minutes or more | \$97.74 |

FSL – Secondary

Funding for the secondary panel is determined according to credits as follows:

| Grades | Amount Per-pupil Credit – French as a Subject | Amount Per-pupil¹ Credit – Subjects Other than French Taught in French |
|---------------|--|--|
| 9 and 10 | \$15.39 | \$25.33 |
| 11 and 12 | \$20.36 | \$39.49 |

Areas of Intervention Amount

In keeping with the terms of the Canada-Ontario Agreement for Minority Language Education and Second Official Language Instruction, funding through the Areas of Intervention amount supports FSL initiatives in the FSL Action Plan.

This funding is enveloped, in that it can only be spent for its intended purpose based on the parameters (e.g., eligible activities and expenses) set out by the Field Services Branch of the ministry each school year. Any unspent funding must be reported as deferred revenue for future spending within the Areas of Intervention amount. Further details regarding enveloping and financial reporting of Areas of Intervention amount can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

Each school board's Areas of Intervention amount is set out in the Core Ed regulation.

¹ Excludes adult and fully high-credit pupils.

LRF – Élèves nouveaux arrivants (ENA) Component

The LRF – ENA component provides French-language school boards with additional resources related to non-classroom staffing and learning resources to meet the needs of students whose first language may not be French or English.

Note that the classroom staffing portion of this funding is in the CSF – ENA component, using different benchmarks under the same funding methodology.

LRF – ENA funding is the sum of the weighted numbers of eligible pupils¹ for each year multiplied by \$215.00.

Over four years, an eligible pupil is estimated to generate funding more than \$12,000 through a combination of this funding in LRF and the portion in CSF – ENA component. ENA is based on the number of recent immigrant pupils who do not have rights under Section 23² of the *Canadian Charter of Rights and Freedoms* but have been admitted to a French-language school through the school board's admission committee.

Recent immigrant pupils are deemed eligible to generate this funding if they meet one of the following two criteria:

- they were born in countries in which neither French nor English is the first language of a majority of the population
- they were born in countries in which a majority of the population speaks a variety of French that is sufficiently different from the French used in Ontario's French-language school boards

Recent immigrants born in the following countries are not eligible for this funding: France, Guadeloupe, Martinique, French Guiana, Réunion Island, Saint Pierre and Miquelon, French Polynesia, New Caledonia, French Southern and Antarctic Lands, Saint Barthélemy, Canada, United Kingdom, Ireland, United States, Australia, and New Zealand.

The two variables used in calculating this funding are as follows:

- the number of eligible pupils who entered Canada for the first time with the intention to reside in each year since September 2022

¹ Excludes adult and fully high-credit pupils.

² Section 23 refers to linguistic and education rights.

- a weighting factor for each of the four years

Weighting Factors

| Year | Start Date | End Date | Weighting Factor |
|-------------|-------------------|------------------|-------------------------|
| 1 | September 1, 2025 | October 31, 2026 | 1.00 |
| 2 | September 1, 2024 | August 31, 2025 | 0.85 |
| 3 | September 1, 2023 | August 31, 2024 | 0.50 |
| 4 | September 1, 2022 | August 31, 2023 | 0.25 |

Number of Eligible Pupils

Principals are required to report in OnSIS the number of enrolled pupils as of October 31 who entered Canada for the first time with the intention to reside during the last four years and who were born in a country other than France, Guadeloupe, Martinique, French Guiana, Réunion Island, Saint Pierre and Miquelon, French Polynesia, New Caledonia, French Southern and Antarctic Lands, Saint Barthélémy, Canada, United Kingdom, Ireland, United States, Australia, and New Zealand. Schools are required to attest to reviewing appropriate immigration documentation to support the number of pupils reported as having entered Canada during the last four years.

LRF – French as a First Language (FFL) Component

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

Note that the classroom staffing portion of this funding is in the CSF – FFL component, using different benchmarks under the same funding methodology (except the start-up funding for new French-language elementary schools funded solely through this component).

The funding benchmark is \$185.63 per elementary pupil of the school board enrolled on October 31, 2026. The benchmark per secondary day-school ADE pupil is \$163.79.

Start-up funding for new French-language elementary schools is provided at the rate of \$21,888.74 for each new elementary school established by a school board this year. Note: A new elementary school consisting of only remote learning ADE is not eligible for this funding.

LRF – Élèves plurilingues apprenants du français (EPAF) Component

EPAF funding, available only to French-language school boards, is for language instruction to pupils who are entitled to French-language education as identified by the Canadian Charter of Rights and Freedoms and who have limited, or no competency, in French.

Note that the classroom staffing portion of this funding is in the CSF – EPAF component, using different benchmarks under the same funding methodology (except the Secondary and Combined School Enrolment-based amount funded solely through the CSF – EPAF component).

LRF – EPAF component funding supports developing language planning initiatives in schools to engage students and increase their sense of belonging to the French-language school system and Francophone communities as set forth by the Aménagement linguistique policy for French-language schools in Ontario.

This component comprises three amounts:

Per-Pupil Amount

The Per-Pupil amount is calculated by applying the broader community factor (BCF) to a school board's enrolment. The BCF is a proxy measure of each school board's French cultural environment. That is, school boards whose proxy indicates a low French cultural environment have a higher BCF.

In year three of the five-year phase-in of 2021 census data, the Per-Pupil amount is composed of:

- $\frac{2}{5}$ of the BCF calculation, which is 1 minus the proportion of the school-age population that has at least one parent with French as their "First Official Language Spoken" based on 2011 census
- $\frac{3}{5}$ of the BCF calculation, which is 1 minus the proportion of the total population that has French or French and English as their "First Official Language Spoken" based on 2021 census

The BCF is calculated as follows:

The minimum BCF is set at 75 per cent, and it increases on a sliding scale to a maximum of 100 per cent.

The BCF of each school board is listed in the Core Ed regulation.

The per-pupil amount is as follows:

$$\text{ADE} \times \text{BCF} \times \$40.47$$

School Amount

The school amount is calculated using the definition of a school used in the School Management Allocation of the LRF.

$$\text{Total number of elementary and secondary/combined schools} \times \$6,120.00$$

Board Amount

The board amount for each school board is \$277,680.98.

Qualifications and Experience (Q&E) Library and Guidance Component

The Q&E Library and Guidance component provides funding to school boards with teacher librarians (elementary and secondary) and guidance teachers (intermediate and secondary) who, because of their qualifications and experience, have average funded salaries above the benchmark level used in the LRF – Per Pupil Allocation.

This component includes two amounts:

- Q&E Library Amount
- Q&E Guidance Amount

These amounts use the Instructional Salary Matrix shown below.

Instructional Salary Matrix (Elementary and Secondary)

| Qualifications & Experience | D | C | B | A1 | A2 | A3 | A4 |
|--|----------|----------|----------|-----------|-----------|-----------|-----------|
| 0 | 0.5825 | 0.5825 | 0.5825 | 0.6178 | 0.6478 | 0.7034 | 0.7427 |
| 1 | 0.6185 | 0.6185 | 0.6185 | 0.6557 | 0.6882 | 0.7487 | 0.7898 |
| 2 | 0.6562 | 0.6562 | 0.6562 | 0.6958 | 0.7308 | 0.7960 | 0.8397 |
| 3 | 0.6941 | 0.6941 | 0.6941 | 0.7359 | 0.7729 | 0.8433 | 0.8897 |
| 4 | 0.7335 | 0.7335 | 0.7335 | 0.7772 | 0.8165 | 0.8916 | 0.9418 |
| 5 | 0.7725 | 0.7725 | 0.7725 | 0.8185 | 0.8600 | 0.9398 | 0.9932 |

| Qualifications & Experience | D | C | B | A1 | A2 | A3 | A4 |
|--|----------|----------|----------|-----------|-----------|-----------|-----------|
| 6 | 0.8104 | 0.8104 | 0.8104 | 0.8599 | 0.9035 | 0.9881 | 1.0453 |
| 7 | 0.8502 | 0.8502 | 0.8502 | 0.9013 | 0.9475 | 1.0367 | 1.0973 |
| 8 | 0.8908 | 0.8908 | 0.8908 | 0.9435 | 0.9919 | 1.0856 | 1.1500 |
| 9 | 0.9315 | 0.9315 | 0.9315 | 0.9856 | 1.0356 | 1.1344 | 1.2025 |
| 10 or more | 1.0187 | 1.0187 | 1.0187 | 1.0438 | 1.0999 | 1.2166 | 1.2982 |

Multiplying the instructional salary matrix by the salary benchmark in the LRF – Per Pupil Allocation of \$92,378 gives the provincially funded salary as shown in the grid below:

| Qualifications & Experience | D | C | B | A1 | A2 | A3 | A4 |
|--|----------|----------|----------|-----------|-----------|-----------|-----------|
| 0 | \$53,810 | \$53,810 | \$53,810 | \$57,071 | \$59,842 | \$64,979 | \$68,609 |
| 1 | \$57,136 | \$57,136 | \$57,136 | \$60,572 | \$63,575 | \$69,163 | \$72,960 |
| 2 | \$60,618 | \$60,618 | \$60,618 | \$64,277 | \$67,510 | \$73,533 | \$77,570 |
| 3 | \$64,120 | \$64,120 | \$64,120 | \$67,981 | \$71,399 | \$77,902 | \$82,189 |
| 4 | \$67,759 | \$67,759 | \$67,759 | \$71,796 | \$75,427 | \$82,364 | \$87,002 |
| 5 | \$71,362 | \$71,362 | \$71,362 | \$75,611 | \$79,445 | \$86,817 | \$91,750 |
| 6 | \$74,863 | \$74,863 | \$74,863 | \$79,436 | \$83,464 | \$91,279 | \$96,563 |
| 7 | \$78,540 | \$78,540 | \$78,540 | \$83,260 | \$87,528 | \$95,768 | \$101,366 |
| 8 | \$82,290 | \$82,290 | \$82,290 | \$87,159 | \$91,630 | \$100,286 | \$106,235 |
| 9 | \$86,050 | \$86,050 | \$86,050 | \$91,048 | \$95,667 | \$104,794 | \$111,085 |
| 10 or more | \$94,105 | \$94,105 | \$94,105 | \$96,424 | \$101,607 | \$112,387 | \$119,925 |

Note 1: These figures do not include benefits.

Note 2: Pension plan contributions for teachers and eligible members of OTPP are matched by the government and are not included in the benchmark salaries and benefits.

Q&E Library Amount

Elementary Q&E Library Amount

Each school board's elementary average teacher qualifications and experience factor is the greater of:

A/B – 1
or
zero

where

A = weighted total number of elementary teacher FTE on the school board's regular grid (where each cell is weighted by the value specified for that cell on the Instructional Salary matrix)

B = total number of elementary teacher FTE on the school board's regular grid

The Q&E Library amount for elementary is calculated as follows:

Average elementary teacher Q&E factor
× Elementary Q&E library per pupil amount (\$132.42)
× JK to Grade 8 ADE

Secondary Q&E Library Amount

Each school board's secondary average teacher qualifications and experience factor is the greater of

A/B – 1
or
zero

where

A = weighted total number of secondary teacher FTE on the school board's regular grid (where each cell is weighted by the value specified for that cell on the Instructional Salary matrix)

B = total number of secondary teacher FTE on the school board's regular grid

The Q&E Library amount for secondary is calculated as follows:

Average secondary teacher Q&E factor

× Secondary Q&E library per pupil amount (\$111.36)

× Secondary ADE

Q&E Guidance Amount

Intermediate (Grades 7 and 8) Q&E Guidance Amount

Each school board's elementary average teacher qualifications and experience factor is the greater of:

A/B – 1

or

zero

where

A = weighted total number of elementary teacher FTE on the school board's regular grid (where each cell is weighted by the value specified for that cell on the Instructional Salary matrix below)

B = total number of elementary teacher FTE on the school board's regular grid

The Q&E Guidance amount for intermediate is calculated as follows:

Average elementary teacher Q&E factor

× Intermediate Q&E guidance per pupil amount (\$263.22)

× Grades 7 and 8 ADE

Secondary Q&E Guidance Amount

Each school board's secondary average teacher qualifications and experience factor is the greater of:

A/B – 1

or

zero

where

A = weighted total number of secondary teacher FTE on the school board's regular grid (where each cell is weighted by the value specified for that cell on the Instructional Salary matrix below)

B = total number of secondary teacher FTE on the school board's regular grid

The Q&E Guidance amount for secondary is calculated as follows:

Average secondary teacher Q&E factor

× Secondary Q&E guidance per pupil amount (\$263.22)

× Secondary ADE

Supplementary Library Staffing Component

The Supplementary Library Staffing component is provided for teacher-librarians and/or library technicians to support the learning of elementary school students.

The funding is based on fixed amounts of \$61,923.18 per school board and \$2,062.04 per elementary school within each school board, as below:

\$61,923.18 per school board + (\$2,062.04 per elementary school)

LRF – Remote and Rural Component

This component supports the higher cost of purchasing goods and services for small school boards, as well as for school boards that are distant from major urban centres, and for school boards with schools that are distant from one another.

Note that other portions of this funding support classroom staffing through the CSF – Remote and Rural component, using different benchmarks under the same funding methodology.

Funding through the Remote and Rural component is calculated as the sum of the following amounts (described below):

Small School Board amount

+ Distance amount (including French-Language Equivalence)

+ Dispersion amount

Small School Board Amount

This amount recognizes that smaller school boards may have higher costs for goods and services. School board funding is calculated by multiplying the per-pupil amount based on ADE, shown in the table below, by the ADE of the school board.

| Enrolment | Per-Pupil Amount |
|---------------------|---|
| 0 < ADE < 4,000 | $\$224.74 - (\text{ADE} \times \$0.01221)$ |
| 4,000 < ADE < 8,000 | $\$175.92 - (\text{ADE} - 4,000) \times \$0.01402)$ |
| ADE \geq 8,000 | $\$119.86 - (\text{ADE} - 8,000) \times \$0.01498)^*$ |

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

Distance Amount

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

In year three of the five-year phase-in of 2021 census data, the Distance amount is composed of:

- 2/5 of the 2011 Census Distance amount based on the '2011 Census Urban Factor Calculation' and '2011 Census Funding Calculation Factors' as outlined below
- 3/5 of the 2021 Census Distance amount based on the '2021 Census Urban Factor Calculation' and '2021 Census Funding Calculation Factors' as outlined below

Funding Calculation Factors

| Factor | 2011 Census Funding Calculation Factors | 2021 Census Funding Calculation Factors |
|--------------------------|--|--|
| Distance to Urban Centre | Distance is measured by road distance from the central school board office to the nearest city or town | Distance is measured by road distance from the central school board office to the nearest city or town |

| Factor | 2011 Census Funding Calculation Factors | 2021 Census Funding Calculation Factors |
|--------------|---|---|
| | with a population of at least 200,000 based on the 2011 census (i.e., Toronto, Ottawa, Hamilton, London, Windsor, Brampton, Kitchener, Mississauga, Markham or Vaughan). | with a population of at least 200,000 based on the 2021 census (i.e., Toronto, Ottawa, Hamilton, London, Windsor, Brampton, Kitchener, Mississauga, Markham, Oakville, Richmond Hill or Vaughan). |
| Urban Factor | Each school board's urban factor is based on municipal organizations and population data from the 2011 census. The process used to calculate the urban factor is described below. | Each school board's urban factor is based on municipal organizations and population data from the 2021 census. The process used to calculate the urban factor is described below. |

Tiered Per-Pupil Amounts

The following table is used to calculate the Per-Pupil amount based on distance of the central school board office to the nearest Urban Centre.

| Distance | Per-Pupil Amount |
|---------------------------|---|
| 0 to < 151 kilometres | \$0 |
| 151 to < 650 kilometres | $\$0.76673 \times (\text{Distance} - 150)$ |
| 650 to < 1,150 kilometres | $\$383.36 + [\$0.10321 \times (\text{Distance} - 650)]$ |
| 1,150+ kilometres | \$434.97 |

2011 Census Urban Factor Calculation

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

| CSD Based on School's Postal Code with a Population of | Urban Factor for School Facility |
|---|---|
| 0 – 24,999 | 1 |
| 25,000 – 199,999 | $1 - [(population - 25,000)/175,000]$ |
| 200,000 or more | 0 |

- Step 2: The Urban Factor determined above is multiplied by the ADE of the school facility.
- Step 3: The products determined in step 2 for each school facility are then summed for the school board and divided by the total ADE of the school board to get the school board's 2011 Census Urban Factor.

2021 Census Urban Factor Calculation

- Step 1: For each student attending a school of the school board, the student is first mapped to a CSD using their home postal code. The Urban Factor for the student is then calculated using the following approach:

| CSD Based on Student's Postal Code with a Population of | Urban Factor for the Student |
|--|---------------------------------------|
| 0 – 24,999 | 1 |
| 25,000 – 199,999 | $1 - [(population - 25,000)/175,000]$ |
| 200,000 or more | 0 |

- Step 2: The 2021 Census Urban Factor of all students in the school board are summed and divided by the total student headcount of the school board to get the school board's Urban Factor.

Each school board's distance in kilometres and Urban Factor (based on a combination of 2011 and 2021 census data) are set out in the Core Ed regulation.

Calculating Distance Amount

Funding through the Distance amount is calculated using the three steps described below.

| Step | 2011 Census Distance Amount | 2021 Census Distance Amount |
|---|---|---|
| Step 1: Calculate Per-Pupil Amount Based on Distance to Major Urban Centre | The per-pupil amount is calculated using the table above, applying the distance to major urban centre. | The per-pupil amount is calculated using the table above, applying the distance to major urban centre. |
| Step 2: Calculate Distance/Urban Funding | Multiply the per-pupil amount calculated in Step 1 by the 2011 Census Urban Factor and then multiply by the total ADE. | Multiply the per-pupil amount calculated in Step 1 by the 2021 Census Urban Factor and then multiply by the total ADE. |
| Step 3: Determine French-Language Equivalence for French-Language School Boards | French-language school boards receive the higher of the amount calculated in step 2 or a distance amount of \$125.24 per pupil multiplied by the total ADE. | French-language school boards receive the higher of the amount calculated in step 2 or a distance amount of \$125.24 per pupil multiplied by the total ADE. |

Dispersion Amount

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

This dispersion distance is expressed by combining the following:

- the average distance between a board's schools, calculated based on the shortest unique road route linking all the schools in a school board, weighted at 0.8

- the average road distance between the central school board office and each school of the board, based on the shortest unique road route linking the school board office with each school, weighted at 0.2

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

In year three of the five-year phase-in of 2021 census data, the Dispersion amount is calculated using a phased-in average school dispersion distance composed of:

- 2/5 of the 2011 census average school dispersion distance
- 3/5 of the 2021 census average school dispersion distance

Funding is calculated for school boards with an average school dispersion distance greater than 14 kilometres using the two steps described below.

| Step | Calculation |
|---|--|
| Step 1: Calculate Per-Pupil Amount Based on School Dispersion | $\$4.03423 \times (\text{phased-in average school dispersion distance} - 14 \text{ km})$ |
| Step 2: Determine School Dispersion Funding | Multiply the per-pupil amount from Step 1 by total ADE |

Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

LRF – Supports for Students Component

The LRF – Supports for Students component provides flexible funding that is intended for staff funded through the LRF, other than principals and vice-principals, to support the learning needs of students. School boards should use this funding, along with the other portions of funding within the Supports for Students component in CSF and SFF, for its intended purpose under respective collective agreements for appropriate employee groups.

Note that portions of this funding support classroom and school operations staffing through the Supports for Students components within CSF and SFF respectively.

Funding provided through the Supplemental Adult Day School/Continuing Education component of the Continuing Education and Other Programs Allocation

within the LRF may be required for compensation or staffing as per the Supports for Students Fund (SSF), in accordance with the applicable collective agreements.

Each school board's amounts under the LRF – Supports for Students component are set out in the Core Ed regulation.

Geographic Top-ups Component

Additional Educational Software Licensing Top-Up Amount

School boards may be eligible for top-up funding to supplement the additional per-pupil funding available in the LRF – Per Pupil Allocation to purchase digital learning tools.

School boards will generate a top-up amount where the sum of the Additional Educational Software Licensing elements under each panel amount in the LRF – Per Pupil Allocation is less than \$51,150.00.

Funding through this amount is calculated as:

The greater of A or B, where:

(A) = \$51,150.00 minus the sum of the school board's Additional Educational Software Licensing elements under each panel amount in the LRF – Per Pupil Allocation

(B) = zero

Student Technological Devices Top-Up Amount

School boards may be eligible for top-up funding to supplement the additional per-pupil funding available in the LRF – Per Pupil Allocation to purchase technological devices for students.

School boards will generate a top-up amount where the sum of the Student Technological Devices components under each panel amount in the LRF – Per Pupil Allocation is less than \$51,150.00.

Funding through this amount is calculated as:

The greater of A or B, where:

(A) = \$51,150.00 minus the sum of the school board's Student Technological Devices elements under each panel amount in the LRF – Per Pupil Allocation

(B) = zero

Broadband Continuous Improvement Top-Up Amount

School boards may be eligible for top-up funding to supplement the additional per-pupil funding available in the LRF – Per Pupil Allocation to support network connectivity, network infrastructure, network security, and associated operations in schools and school board buildings.

School boards will generate a top-up amount where the sum of the Broadband Continuous Improvement elements under each panel amount in the LRF – Per Pupil Allocation is less than \$125,000.00.

Funding through this amount is calculated as:

The greater of A or B, where:

(A) = \$125,000.00 minus the sum of the school board's Broadband Continuous Improvement element under each panel amount in the LRF – Per Pupil Allocation

(B) = zero

Curriculum Component

The Curriculum component is designed to support the implementation of new or recently revised curriculum and assessment policies and related training and resource development for educators and system leaders.

The funding is based on fixed amounts, where combined elementary and secondary schools generate funding for each panel, calculated as follows:

\$23,079.03 per school board + (\$687.76 per school)

LRF – Maternity Leave, Sick Leave, and Non-Union Component

This component is intended for expanded eligibility for sick leave and expanded benefits for maternity leave for staff supported through the LRF.

Note that other portions of this funding support classroom staffing through the CSF – Maternity Leave component.

Of this component, a public sector compensation restraint amount of \$(10) million will continue to be recovered from school boards. This recovery is based on the non-unionized staff, excluding principals and vice-principals, reported by school boards in 2008–09 Revised Estimates, as requested in memorandum 2008: SB26 – 2008–09 Revised Estimates.

Each school board's funding under the LRF – Maternity Leave, Sick Leave, and Non-Union component is set out in the Core Ed regulation.

LRF – Benefits Trusts Component

The LRF – Benefits Trusts component provides the incremental funding required to support the Employee Life and Health Trusts (ELHTs) for student support staff.

Note that portions of this funding support classroom, school operations, and school board administration staff through the Benefits Trusts components within CSF, SFF, and SBAF respectively.

The incremental funding consists of the Crown Contribution and Benefits Stabilization Adjustment. Refer to [CSF – Benefits Trusts component](#) for further descriptions.

Each school board's funding under the LRF – Benefits Trusts component is set out in the Core Ed regulation.

3. Indigenous Education Supports Allocation

This allocation provides additional funding for programming and initiatives that address the academic success and well-being of First Nations, Métis and Inuit students and build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions. This allocation includes the following components:

- Board Action Plan (BAP) component
- Indigenous Education Lead component

Funding may only be used for its intended purpose. Further details regarding enveloping and financial reporting of the components of the Indigenous Education Supports Allocation, can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

Board Action Plan (BAP) Component

The Board Action Plan (BAP) component funds the implementation of programs and initiatives that support the academic success and well-being of First Nations, Métis and Inuit students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions.

The BAP component is enveloped to ensure that funds are directed to support targeted programming aimed at improving the academic success and well-being of First Nations, Métis and Inuit students and closing the achievement gap between Indigenous students and all students. School boards are required to use this funding exclusively to support the implementation of programs and initiatives included in the *Board Action Plan on Indigenous Education*. School boards should continue to work with their Indigenous Education Councils to co-develop initiatives within their BAPs on Indigenous Education that respond to local priorities and circumstances. Funding under the BAP component must be reported through the *Board Action Plan on Indigenous Education*.

While funding provided through the CSF – Per Pupil Allocation and the First Nations, Métis and Inuit Studies component is intended to cover a teacher’s salary and benefits for First Nations, Métis, and Inuit Studies courses, there may be situations where additional support is required. In these exceptional cases, school boards are encouraged to consult with their regional Education Officer in advance to determine whether the BAP component may be used to support the cost of additional teacher salary and benefits. For more information, please contact the Ministry of Education’s Indigenous Education Office.

Note that any funding generated beyond the cost of teacher salary and benefits through the Indigenous Languages and First Nations, Métis, and Inuit Studies components (within the CSF) and any funding generated beyond the cost of salary, benefits, travel and professional development for the dedicated Indigenous Education Lead are also to be reported and spent under the BAP component. Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

The BAP component is calculated as the sum of the following amounts:

| Amount | Description |
|--|--|
| (A) Total enrolment amount* | Each school board’s share of a total of \$3,300,000 distributed based on school board total student headcount, by range. |
| (B) Indigenous student Per-Pupil Amount* | Each school board’s share of a total of \$1,500,000 distributed based on school board voluntary, confidential Indigenous student self-ID data. |

| Amount | Description |
|---|---|
| (C) Indigenous Student % of enrolment Amount* | Each school board's share of a total of \$1,200,000 distributed based on school board voluntary, confidential Indigenous student self-ID data as a percentage of school board total student headcount, by range. |
| (D) Census-based Per-Pupil Amount | Greater of \$0 or $(ADE \times [\text{estimated percentage of enrolment that is Indigenous} \times \text{Per Pupil Amount weighting factor}]^1 \times \$227.53 \text{ minus } \$166,635.88^2)$ |
| (E) Supplemental amount | <ul style="list-style-type: none"> • Census-Based Per-Pupil element: $ADE \times [\text{estimated percentage of enrolment that is Indigenous} \times \text{Per Pupil Amount weighting factor}]^3 \times \\146.79 • Board Total Per-Pupil element: $ADE \times \\$42.03$ |

***NOTE:** Enrolment in school authorities is included in the calculation to determine a school board's share of the total funding available for (A), (B) and (C). Enrolment used for (A), (B) and (C) includes students for whom fees are chargeable under the tuition fees regulation.

In year three of the five-year phase-in of 2021 census data, the BAP component is composed of:

- 2/5 of the Census-Based Per-Pupil amount and Census-Based Per-Pupil element within the Supplemental amount using the estimated percentage of enrolment that is Indigenous based on 2011 National Household Survey
- 3/5 of the Census-Based Per-Pupil amount and Census-Based Per-Pupil element within the Supplemental amount using the estimated percentage of enrolment that is Indigenous based on 2021 census

¹ Weighted estimated percentage of students who are First Nations, Métis or Inuit set out in the Core Ed regulation

² Reflects 1.0 SO salary and benefits benchmark.

³ Weighted estimated percentage of students who are First Nations, Métis or Inuit set out in the Core Ed regulation

Estimated Percentage of Enrolment that is Indigenous

The following describes how the ministry determines the estimated percentage of enrolment that is Indigenous in a school board within amount (D) and the Census-Based Per-Pupil element of amount (E):

- Step 1: the percentage of child-aged population that is Indigenous is derived from census data at a census sub-division (CSD) level. Note that a school board usually includes multiple CSDs.
- Step 2: the enrolment of a CSD is calculated by taking the sum of enrolments of all school facilities of the school board operating within the CSD.
- Step 3: calculate the estimated Indigenous enrolment of a CSD by multiplying the total enrolment of a CSD from Step 2 by the percentage of child-age population that is Indigenous from Step 1.
- Step 4: calculate the total Indigenous enrolment of a school board by repeating step 1 to 3 for each CSD in which the school board operates a facility and then sum them.
- Step 5: calculate the percentage of Indigenous students for the school board by dividing the total enrolment of the school board by the total Indigenous enrolment calculated from Step 4. The estimated percentage of population that is Indigenous for each school board is listed in the Core Ed regulation.

Per Pupil Amount Weighting Factor

A weighting factor is applied within amount (D) and the Census-Based Per-Pupil element of amount (E) to direct more funding to school boards with a higher estimated proportion of their population that is Indigenous.

| Estimated Percentage of Student Population that is Indigenous | Per-Pupil Amount Weighting Factor |
|--|--|
| < 7.5% | 1 |
| ≥ 7.5% and < 15.0% | 2 |
| ≥ 15% | 3 |

For each school board, the combined Total Enrolment amount, Indigenous Student Per-Pupil amount and Indigenous Student % of Enrolment amount (i.e., A to C) within the BAP component for each school board is set out in the Core Ed regulation.

Indigenous Education Lead Component

Indigenous Education Leads are responsible for the organization, administration, management, and implementation of the school boards' *Board Action Plan on Indigenous Education* to achieve the academic success and well-being of Indigenous students, as well as assist in building the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions. The Indigenous Education Lead position is intended to work closely with senior board administration and Indigenous Education Councils to support this work.

The Indigenous Education Lead must be a full-time position (1.0 FTE per school board) and must be dedicated (i.e., the lead can only hold this portfolio within the school board). Job splitting is not permitted (i.e., the position cannot be split between more than one individual) unless an exemption is requested by the school board in writing through the exemption form provided to the ministry's Indigenous Education Office and approved. Exemptions can be sought for a one-year term, while the school board determines a path to hiring a full-time, dedicated lead. School boards are required to spend at least half of the supervisory officer salary and benefits benchmark on a dedicated Indigenous Education Lead salary and benefits through this component.

School boards will generate funding for an Indigenous Education Lead only when a lead is employed in that role. If a lead is hired, any remainder of this component not spent on the lead must be reported and spent under the BAP component to support targeted initiatives aimed at improving the academic success and well-being of Indigenous students and building the knowledge of all students on Indigenous histories, cultures, perspectives and contributions. If no lead is hired in the school year, no funding is generated under this component. School boards who do not have a dedicated lead in place are required to indicate this through EFIS in a checkbox format. Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

School boards generate funding up to their maximum Indigenous Education Lead component based on the sum of two amounts:

Salary & Benefits Amount

The maximum Salary & Benefits amount is the equivalent of the SO benchmark of \$166,635.88.

If a school board does not employ an Indigenous Education Lead, the Salary & Benefits amount is \$0.

Travel & Professional Development (PD) Amount

The Travel & PD amount is 10.44 per cent of the generated Salary & Benefits amount.

If the Indigenous Education Lead is not a supervisory officer, the school board will also be required to identify a supervisory officer who is accountable for the implementation of the *Board Action Plan on Indigenous Education* with oversight over the work of the lead. PD funds for this envelope may not be spent on educator release time.

4. Mental Health Allocation

This allocation provides funding for a variety of initiatives and staffing related to student mental health and addictions supports, as outlined in Policy and Program Memorandum 169 on Student Mental Health. It includes funding for a mental health lead, frontline mental health workers in secondary schools, professional/paraprofessional staff (e.g., psychologists, social workers and child/youth workers), professional development for educators, and work with community partners.

This allocation includes the following components:

- Mental Health Workers Staff component
- Student Mental Health component
- Mental Health Leaders component

Funding may only be used for its intended purpose. Any unspent funding must be reported as deferred revenue for future spending within the Mental Health Allocation. Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

Mental Health Workers Staff Component

The Mental Health Worker Staff component provides targeted funding for the hiring/continued employment of regulated mental health workers in secondary schools, whose roles include the following:

- provide direct services to students

- support school strategies for prevention, early identification and promotion of mental health
- transition supports for students that will be entering secondary school
- support enhanced access through referrals to community mental health services for students requiring more intensive mental health supports outside of mental health services provided by the school/school board

Regulated mental health professionals may include social workers, psychologists and psychotherapists.

The formula ensures that all school boards with a secondary school generate funding for a minimum of one FTE mental health worker, regardless of school board size and geography.

The Mental Health Workers Staff component for each school board is the sum of the FTE Base amount and FTE Top-Up amount, as below:

FTE Base Amount:

$$1.49100558 \times \text{Professional/Para-professional benchmark of } \$86,509.18$$

FTE Top-Up Amount:

$$\text{School Board's Secondary ADE} \times \text{Weighting Factor} \times \$31.36$$

where:

$$\text{Weighting factor}^1 =$$

$$(735 \div \text{school board's average secondary school size}) \times \text{Scaling Factor}$$

$$\text{School board's average secondary school size} =$$

$$\text{secondary ADE} \div (\text{number of secondary schools} + \text{number of combined schools})$$

| School Board's Average Secondary School Size | Scaling Factor |
|--|----------------|
| Less than 200 | 0.5 |

¹ The Weighting Factor is calculated based on a provincial average secondary school ADE (735 for 2026–27 based on projections).

| School Board's Average Secondary School Size | Scaling Factor |
|--|----------------|
| 200 to <400 | 0.6 |
| 400 to <600 | 0.7 |
| 600 to <800 | 0.8 |
| 800 to <1,000 | 0.9 |
| 1,000+ | 1.0 |

Funding through the Mental Health Workers Staff component is enveloped, in that it may only be used to support the direct hiring/continued employment by school boards of regulated mental health professionals (i.e., school board FTEs) in secondary schools. Any unspent funding must be reported as deferred revenue for future spending within the Mental Health Workers Staff component for mental health workers. Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

Student Mental Health Component

Data and Information Collection Amount

The Data and Information Collection amount is provided to assist with the collection of relevant information so that school boards can assess the use of mental health workers in their secondary schools and make timely evidence-based adjustments.

The funding may be used for related costs, including but not limited to the following:

- setting up data collection, analysis and/or reporting systems using standardized measurement tools for mental health data recording and progress monitoring for regulated school-based mental health professionals
- administrative and/or research related to the collection and reporting of data
- new technology necessary to collect, store and report on the data and training in data collection and use, including privacy protection practices

The Data and Information Collection amount is \$50,000.00 per school board with secondary schools.

Student Mental Health Amount

The Student Mental Health amount provides funding to school boards to support student mental health and addiction initiatives – including promotion, prevention, and early intervention – to foster student achievement and well-being.

School boards may use this funding for the following student mental health related purposes:

- employ mental health professionals to directly support students
- bolster professional literacy training on mental health and addictions for educators, staff and system leaders and provide professional learning and training for all school-based mental health professionals
- enhance collaboration with community mental health providers to ensure better access through early assessment, clear referral and care pathways between school and community for students requiring more intensive supports beyond mental health and addictions services provided by the school/school board by developing protocols between schools and the community-based sector
- support student literacy learning on mental health and addictions and raise mental health awareness for parents and families
- provide student engagement opportunities regarding mental health and addictions, including re-engagement strategies for students who have been absent due to a mental health concern
- support the collection, analysis and reporting of reliable student mental health related information by implementing evidence-based brief intervention and standardized measurement tools for mental health data recording and progress monitoring for regulated school-based mental health professionals

School boards have the flexibility to utilize this funding to address local student mental health priorities both at the elementary and secondary panels.

The Student Mental Health amount is calculated as follows:

$$\begin{aligned} & \$342,040.00 \text{ per school board} \\ & + (\$7.56 \times \text{ADE}) \end{aligned}$$

Student Mental Well-Being Amount

The Student Mental Well-Being amount fosters resilience and mental well-being for students.

This amount has two elements:

- Resilience and Mental Well-Being element
- Evidence-Based Mental Health Programs and Resources element

Resilience and Mental Well-Being Element

This element supports school boards in fostering the resilience and mental well-being of all students through student engagement, staff development, stakeholder consultation, programs, services, and planning with community child and youth mental health providers. School boards can also use this funding to deliver mental health services through a virtual care platform, in keeping with the requirements of Policy/Program Memorandum ([PPM\) 169](#) on Student Mental Health.

This element is calculated as follows:

$$\$11,336.19 + (\$2.40 \times \text{ADE})$$

Evidence-Based Mental Health Programs and Resources Element

This element supports school boards in implementing evidence-based mental health and addictions programs and resources for students with a mild-to-moderate concerns.

This element is calculated as follows:

$$\$6,801.72 + (\$2.59 \times \text{ADE})$$

Mental Health Leaders Component

Mental Health Leaders are regulated mental health clinicians responsible for:

- developing and implementing their school board's three-year mental health and addictions strategy and one-year action plan and
- the collection, utilization and reporting of information related to student mental health.

They also support school boards in the implementation of [PPM 169](#) Student Mental Health.

Mental Health Leaders work with school and school board administrators, educators, school-based mental health professionals and community partners to build an integrated and responsive child and youth mental health and addictions system. They help to ensure clear and streamlined service pathways for students with mental health and addictions needs and participate in local planning tables to support timely access to high-quality programs and services for students.

The hiring requirement is a minimum of 1.0 FTE per school board. This is a dedicated position (i.e., the lead can only hold this portfolio within the school board), and job splitting is not allowed (i.e., the position cannot be split between more than one individual). The Mental Health Leader component is enveloped, in that the funding must be spent on leads' salary, benefits, travel and professional development (PD). As such, PD funds for this envelope may not be spent on educator release time. Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

School boards generate funding up to their maximum Mental Health Leaders component based on the sum of two amounts:

Salary & Benefits Amount

The maximum Salary & Benefits amount is the equivalent of $1.68195144 \times$ Professional/Para-professional benchmark of \$86,509.18.

Travel & Professional Development (PD) Amount

The Travel & PD amount is 10.44 per cent of the generated Salary & Benefits amount.

School boards will be funded the lesser of a) the maximum amount calculated and b) the total amount spent on Mental Health Leader eligible expenses.

The Mental Health Leader must meet the following criteria unless an exemption is requested by the school board in writing to the Mental Health Branch and a decision is made by the ministry based on the information provided:

- a senior mental health professional (minimum of master's level training in psychology, psychiatry, or social work)
- a regulated mental health professional

- possesses a clinical background with practical experience in schools, working with school teams to support students

5. Student Safety and Well-Being Allocation

This allocation provides funding for staff and programming focused on promoting well-being and inclusive education. These include strengthening positive school climates and supporting the educational experience and outcomes of children and youth in care (CYIC).

It includes the following components:

- Well-Being and Positive School Climates component
- Safe and Accepting Schools component
- Urban and Priority High Schools component
- Supports for Children and Youth in Care component - NEW
- Cyber Safety Learning Resources component - NEW

Funding may only be used for its intended purpose. Any unspent funding must be reported as deferred revenue for future spending within the Student Safety and Well-being Allocation. Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

Well-Being and Positive School Climates Component

This funding supports school boards in meeting local needs and priorities that promote well-being and inclusive education, including strengthening positive school climates.

This funding enables school boards to support activities in their improvement and multi-year strategic plans.

This component is calculated as follows:

$$\$11,336.00 + (\$1.30 \times \text{ADE})$$

Safe and Accepting Schools Component

The Safe and Accepting Schools component is intended to support students at risk of suspension/expulsion and students who are excluded under clause 265(1)(m) of the *Education Act*. Funding is based on enrolment, geographic factors, and social and economic indicators.

This component is made up of two amounts:

- Professional Staff Support amount
- Prevention and Program Support amount

All school boards receive a minimum Professional Staff Support amount of \$34,397.00 and a minimum Prevention and Programs Support amount of \$68,794.00.

This amount is in year three of the five-year phase-in of 2021 census data:

- the Remote and Rural phased-in average school dispersion distance within the Dispersion elements in the tables below reflect the phased-in average school dispersion distance as described in the Remote and Rural components (CSF and LRF) based on 2011 census and 2021 census
- the Demographic elements in the tables below reflect:
 - 2/5 of the calculation using the weighted demographic per pupil based on the 2006 census socio-economic factors as set out in the Core Ed regulation
 - 3/5 of the calculation using the weighted demographic per pupil based on the 2021 census socio-economic factors as set out in the Core Ed regulation

Socio-Economic Factors

| Indicator | Description (2006 Census) | Description (2021 Census) |
|----------------------|---|--|
| Low household income | Percentage of school-aged children in households with income below the low-income cut-off (LICO) point (after tax). | Percentage of school-aged children in households with income below Canada's Market Basket Measure (MBM) threshold. |

| Indicator | Description (2006 Census) | Description (2021 Census) |
|------------------------|--|--|
| Recent immigration | Percentage of school-aged children who immigrated to Canada between 2001 and 2006. | Percentage of school-aged children who immigrated to Canada between 2017 and 2021. |
| Low parental education | Percentage of the adult population having less than a high school diploma or equivalent. | Percentage of the adult population having less than a high school diploma or equivalent. |
| Lone parent status | Percentage of school-aged children in a household led by a single parent. | Percentage of school-aged children in a household led by a single parent. |
| Indigenous ancestry | Percentage of the child-aged population who are of Indigenous ancestry. | Percentage of the child-aged population who are of Indigenous ancestry. |

Professional Staff Support Amount

This funding supports non-teaching staff such as social workers, child and youth workers, psychologists, educational assistants and attendance counsellors. The activities of these non-teaching staff are critical to preventing and mitigating risk factors and promoting protective factors for students at risk of suspension/expulsion and re-integration supports for students who are excluded under clause 265(1)(m) of the *Education Act*.

The Professional Staff Support amount is calculated as follows to reflect the Remote and Rural phased-in average school dispersion distance (based on 2011 census and 2021 census) and 2/5 of the calculation using the weighted demographic per pupil based on the 2006 census socio-economic factors and 3/5 of the calculation using the weighted demographic per-pupil based on the 2001 census socio-economic factors:

Total from Table 1 + Total from Table 2

Table 1: Using demographic element based on 2021 census

| Element | Calculation |
|--|---|
| (A) Enrolment | Total ADE × \$4.50 |
| (B) Demographic (based on 2021 census) | Total ADE × weighted demographic per pupil based on 2021 census ¹ |
| (C) Dispersion | [(Grades 4 to 8 enrolment × 0.108174) + (Grades 9 to 12 enrolment × 0.288470)] × Remote and Rural phased-in average school dispersion distance ² |
| Total (using demographic element based on 2021 census) | max [\$34,397.00, (A + B + C)] × 0.6 |

Table 2: Using demographic element based on 2006 census

| Element | Calculation |
|--|---|
| (A) Enrolment | Total ADE × \$4.50 |
| (B) Demographic (based on 2006 census) | Total ADE × weighted demographic per pupil based on 2006 census ³ |
| (C) Dispersion | [(Grades 4 to 8 enrolment × 0.108174) + (Grades 9 to 12 enrolment × 0.288470)] × Remote and Rural phased-in |

¹ Each school board's weighted demographic per pupil based on 2021 census for Professional Staff Support amount is set out in the Core Ed regulation.

² Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

³ Each school board's weighted demographic per pupil based on 2006 census for Professional Staff Support amount is set out in the Core Ed regulation.

| Element | Calculation |
|--|---|
| | average school dispersion distance ¹ |
| Total (using demographic element based on 2006 census) | max [\$34,397.00, (A + B + C)] × 0.4 |

Prevention and Program Support Amount

The primary purpose of this funding is to support programs for expelled students and students serving long-term suspensions as well as supporting students that have been excluded under clause 265(1)(m) of the *Education Act* to re-integrate back into the education system. In addition, this funding can be used to support whole school, classroom and student-level prevention and intervention activities for students in junior kindergarten to Grade 12 who have engaged in inappropriate behaviour or are at risk of suspension or expulsion.

The Prevention and Program Support amount is calculated as follows to reflect the Remote and Rural phased-in average school dispersion distance (based on 2011 census and 2021 census) and 2/5 of the calculation using the weighted demographic per pupil based on the 2006 census socio-economic factors and 3/5 of the calculation using the weighted demographic per pupil based on the 2001 census socio-economic factors:

Total from Table 1 + Total from Table 2

Table 1: Using demographic element based on 2021 census

| Element | Calculation |
|--|--|
| (A) Enrolment | Total ADE × \$9.86 |
| (B) Demographic (based on 2021 census) | Total ADE × weighted demographic per pupil based on 2021 census ² |

¹ Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

² Each school board's weighted demographic per pupil based on 2021 census for the Prevention and Program amount is set out in the Core Ed regulation.

| Element | Calculation |
|--|--|
| (C) Dispersion | $[(\text{Grades 4 to 8 enrolment} \times 0.236805) + (\text{Grades 9 to 12 enrolment} \times 0.631484)] \times \text{Remote and Rural phased-in average school dispersion distance}^1$ |
| Total (using demographic element based on 2021 census) | $\max [\$68,794.00, (A + B + C)] \times 0.6$ |

Table 2: Using demographic element based on 2006 census

| Element | Calculation |
|--|--|
| (A) Enrolment | Total ADE \times \$9.86 |
| (B) Demographic (based on 2006 census) | Total ADE \times weighted demographic per pupil based on 2006 census ² |
| (C) Dispersion | $[(\text{Grades 4 to 8 enrolment} \times 0.236805) + (\text{Grades 9 to 12 enrolment} \times 0.631484)] \times \text{Remote and Rural phased-in average school dispersion distance}^3$ |
| Total (using demographic element based on 2006 census) | $\max [\$68,794.00, (A + B + C)] \times 0.4$ |

¹ Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

² Each school board's weighted demographic per pupil based on 2006 census for the Prevention and Program amount is set out in the Core Ed regulation.

³ Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

Urban and Priority High Schools Component

The Urban and Priority High Schools (UPHS) program is focused on addressing systemic barriers to achievement and well-being. UPHS supports student achievement and their full participation in school.

The UPHS component provides funding for 41 schools¹ in 12 English-language and French-language school boards in the Greater Toronto and Hamilton Area, London, Ottawa, Waterloo, and Windsor.

The range of strategies supported through this program includes one-on-one social workers, tutoring and other literacy and numeracy supports, nutrition programs and financial supports for transportation and school trips, all of which help students to participate in school more fully.

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

Through this initiative schools also collaborate with community partners to ensure that all students have the opportunities and support that they need to develop to their full potential.

Each school board's UPHS component is set out in the Core Ed regulation.

NEW – Supports for Children and Youth in Care Component

This component is intended to support children and youth in care by ensuring positive and stable connections to school, education supports and learning opportunities during times of instability and transition.

The primary purpose of this funding is to allow school boards to provide transportation to children and youth in care so they can remain in their current school temporarily when they experience a residence change during the school year, until it is in the student's best interest to transition (e.g., end of the semester or school year).

¹ Number of schools based on Campus ID, except for Peel Alternative School North and Peel Alternative School South (these two Campus IDs have been combined for the purposes of this funding).

School boards may consider providing transportation to support participation of students in care in learning activities, including extracurriculars, alternative learning environments and other educational opportunities.

This funding also provides school boards with additional flexibility to enable children and youth in care or those receiving services from a society to receive supports that will provide a positive connection to education and learning, whether they have experienced a residence change or not. Examples can include tutoring, culturally relevant programming, and other resources intended to enhance the learning experience for students in care.

The Supports for Children and Youth in Care component is calculated as follows:

Base amount: \$500

+ Weighted per-ADE amount:

(ADE × estimated percentage of enrolment that is CYIC in care as set out in the Core Ed regulation)

×

[\$1,590

+ (\$20.40 × weighted estimated percentage of students who are First Nations, Métis or Inuit¹)

+ (\$2.52 × [Greater of (Remote and Rural phase-in average school dispersion distance² – 14) or zero])]

NEW – Cyber Safety Learning Resources Component

This funding enables school boards to procure high-quality, curriculum aligned, cyber safety learning resources for students, teachers and parents to promote safe online habits related to security, privacy and digital safety.

The funding for this component is calculated as follows:

\$5,000+ (\$1.53 × ADE)

¹ Each school board's weighted estimated percentage of students who are First Nations, Métis or Inuit is set out in the Core Ed regulation.

² Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

School boards must use Supply Ontario's Cyber Safety Learning Resources (Tender 21112) Vendor of Record (VOR) arrangement to purchase resources related to cyber safety through the Cyber Safety Learning Resources component.

Additional reporting requirements for this funding may be shared with school boards.

See [Funding Restrictions and Other Reporting Requirements](#) section of this document.

6. Continuing Education and Other Programs Allocation

This allocation provides funding for programs primarily outside the regular day-school program to support student achievement and address learning needs.

This allocation includes the following components:

- Adult Day School component
- High-Credit Day School component
- Summer School component
- Continuing Education component
- Supplemental Adult Day School/Continuing Education component
- Prior Learning Assessment and Recognition (PLAR) component
- International and Indigenous Languages, Elementary (IILE) component
- Literacy and Math Outside the School Day component
- Tutoring component
- Summer Learning Program (SLP) component
- International Student Recovery (ISR) component

Adult Day School Component

Pupils who are 21 years of age on or before December 31 of the current school year are adult students for the purposes of funding. Funding is \$4,145.00 per ADE for adults who are enrolled in regular day school courses, in accordance with the school board's policy on admission of adult pupils.

High-Credit Day School Component

High credits are the number of non-exempt credits above the 34-credit threshold being attempted by a non-exempt pupil. School boards will determine the proportion of total credits taken for each pupil in the day school that are high credits and apply that proportion to the total minutes of instruction in the pupil's timetable. This calculation will allow for a distinction between regular minutes of instruction and high-credit minutes of instruction for each of the October 31 and March 31 count dates.¹ The minutes of instruction will then be used to calculate regular day school ADE and high-credit day school ADE. Funding is \$4,145.00 per high-credit day school ADE.

The following pupils and/or credits are exempt from the 34-credit threshold:

Pupils within Four Years

Pupils who are enrolled in their first four consecutive years of secondary school are exempt from the 34-credit threshold. One of the following two proxies is used to determine whether a pupil is exempt:

| | Cohort Proxy | Age Proxy |
|-----------------------------|---|--|
| Applies to: | Pupils whose first enrolment in Grade 9 in a secondary school in an Ontario publicly funded school board or school authority. | All other pupils |
| Exempt this year if: | Started Grade 9 in 2023–24 or thereafter. | Age as of December 31, 2026, is less than 18 |

Note: Reach-ahead credits or specialized courses (e.g., music with the Royal Conservatory) do not indicate the beginning of secondary school for a pupil (i.e., the number of years would not start until the pupil enrolled in Grade 9).

¹ For school boards that have chosen a quadmester delivery model, the high-credit minutes of instruction are determined by, first, calculating the average number of minutes of instruction based on the 16th day of each quadmester. Then the high-credit minutes of instruction reported for the October count date will be based on the average of the average number of minutes of instruction per term for the first 2 quadmasters. For the March count date, the high-credit minutes of instruction reported will be based on the average of the average number of minutes of instruction per term for the last 2 quadmasters.

Pupils with an Individual Education Plan (IEP)

Pupils who have an IEP are exempt from the 34-credit threshold.

Exempt Courses

English as a Second Language / English Literacy Development (ESL/ELD) and credit courses obtained prior to 2025-26 in Actualisation linguistique en français (ALF) and Programme d'appui aux nouveaux arrivants (PANA) are exempt from the 34-credit threshold. In addition, these credits will continue to be counted as regular credits as opposed to high credits even if they are taken after the pupil has passed the 34-credit threshold.

The 55-hour upgrading classes or courses are also exempt from the 34-credit threshold.

Summer School Component

School boards may offer courses for credit, to day-school students, through summer school to meet a variety of student needs. Funding also supports non-credit programs for students with exceptionalities. A summer school class may not begin until after the last school day in the school year and must be completed prior to the first day of the following school year and must be provided between 8 a.m. and 5 p.m., Monday to Friday. Funding is \$4,145.00 per summer school ADE.

Continuing Education Component

The Continuing Education component provides opportunities for pupils of all ages from September to August to fulfill their secondary school requirements and/or specific credit courses required for entry into postsecondary institutions and apprenticeship programs.

The courses may be offered during the day-school program, at night, on the weekend or at the end of the day-school program. Funding is \$4,145.00 per Continuing Education ADE (excluding students for whom fees may be charged under the tuition fees regulation). This includes ADE in a non-credit class in literacy and/or math for adult day, fully high-credit day-school students and continuing education students for whom a Grade 9 or 10 remedial program in literacy and/or math has been recommended by the principal of the school.

Funding through the School Facilities Fund is provided for day-school students aged 21 and over, high-credit secondary day-school ADE, and for students

enrolled in summer school programs and in continuing education credit courses offered during the day.

Supplemental Adult Day School/Continuing Education Component

The Supplemental Adult Day School/Continuing Education component supports investments related to adult day school and continuing education based on local priorities and central collective agreements.

This funding may be required for compensation or staffing as per the Supports for Students Fund (SSF), in accordance with the applicable collective agreements.

Each school board's funding under the Supplemental Adult Day School/Continuing Education component is set out in the Core Ed regulation.

Prior Learning Assessment and Recognition (PLAR) Component

PLAR for mature¹ students is a mandatory formal assessment and evaluation process carried out under the direction of a school principal through which the principal may grant secondary school credits to mature students.

PLAR assessment services that are funded include the following:

- \$148.00 for an individual student assessment for Grade 9 and 10 credits (maximum of one such assessment per mature student in any one school year)
- \$148.00 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)
- \$447.00 for each completed challenge assessment for a Grade 11 or 12 full credit course, whether successful or unsuccessful

School boards are funded based on the number of performed assessments.

¹ A mature student is a student who is at least 18 years of age on or after January 1 of the current school year and who is enrolled in a program for the purpose of obtaining an Ontario Secondary School Diploma (OSSD).

International and Indigenous Languages, Elementary (IILE) Component

Funding is provided for approved elementary classes outside the 300 minutes of instruction in a regular school day in international and Indigenous languages instruction in a language other than English or French based on a rate of \$65.46 per classroom hour when a school board's average class size for the program is 23 or more. Where the average size of a language class is less than 23, the rate of \$65.46 per classroom hour is reduced by \$1.00 for every pupil less than 23.

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 facing barriers to meeting the curriculum standards and/or the secondary school literacy graduation requirement.

Funding for eligible day school students (excluding adult and fully¹ high-credit day school) as well as adults who are parents or guardians of students in any grade is \$8,199.00 per ADE.

Continuing education students, as well as adult and fully high-credit day school students enrolled in these courses, are funded at the rate for Adult Day, High-Credit Day, and Continuing Education, which is \$4,145.00 per ADE.

Programs funded through this component may be provided during the summer and during the school year outside the regular school day only for the following non-credit classes:

- a non-credit class or course that includes literacy and/or math for Grade 7 or 8 students for whom a remedial program in literacy and/or math has been recommended by the principal of the day school to support a successful transition to a de-streamed Grade 9 program
- a non-credit class in literacy and/or math for students in Grades 9 to 12 for whom a Grade 9 or 10 remedial program in literacy and/or math has been recommended by the principal of the day school

¹ A fully High-Credit Day School student is a day school student who generates no regular day-school ADE (i.e., the day school student generates all day school funding at the High-Credit Day School ADE rate).

- a non-credit class in literacy and/or math for continuing education students for whom a Grade 9 or 10 remedial program in literacy and/or math has been recommended by a principal
- a non-credit literacy and/or math class or course for adults who are parents or guardians of students in any grade for whom the principal of the school has recommended a remedial course in literacy and/or math

Principal recommendations may be based on evidence from sources such as conversations with students' teachers, EQAO data, attendance data, report card marks, etc., and must be recorded for audit purposes.

In addition, transportation for pupils enrolled in summer school literacy and math programs is provided as follows:

$$\begin{aligned} &[(\text{Student Transportation Fund for the school board}^1 - \\ &\text{Transportation to Provincial or Demonstration Schools Allocation for the} \\ &\text{school board}) \div \\ &\text{ADE of pupils of the board}] \times \\ &\text{ADE of Grades 7 to 12 summer literacy and math programs} \times 3 \end{aligned}$$

Funding through the School Facilities Fund is also provided for students in Grade 7 to 12 summer literacy and math programs.

Additional information about the implementation of the Literacy and Math Outside the School Day component can be found in the *Implementation Criteria for Select Student Success Programs* document provided on the [Education Funding webpage](#).

Tutoring Component

The Tutoring component supports school boards in initiating and expanding before- and after-school, weekend, and summer tutoring programs that provide extra help to students who are not yet achieving the provincial standard in reading, writing, or mathematics.

Tutoring supports may be targeted towards supporting successful transition into a de-streamed Grade 9 program.

¹ For Lakehead DSB, also includes \$80,000 for the transportation portion of the Territorial Student Program within the LRF – Student Success, Grade 7 to 12 component.

School boards can work with schools to design and structure the tutoring programs to best fit their students' needs. The ministry encourages partnerships with existing community-based organizations that provide tutoring services for students, as well as for students who may continue to face barriers to success.

The funding is calculated using total elementary and secondary ADE and a per-pupil amount of \$4.19.

Additional information about the implementation of the Tutoring component can be found in the *Implementation Criteria for Select Student Success Programs* document provided on the [Education Funding webpage](#).

Summer Learning Program (SLP) Component

The SLP component supports literacy and numeracy programs for elementary students (from junior kindergarten to Grade 6) who would benefit from additional learning support over the summer months to mitigate the impacts of learning loss.

The SLP component is the sum of the following:

- (A) Base amount: \$15,000.00
- (B) Per-Pupil amount: JK to Grade 6 ADE × \$3.10
- (C) Adjustment amount: Greater of [summer 2023 SLP funding amount as set out in the Core Ed regulation – A – B] or \$0

Additional information about the implementation of the SLP component can be found in the *Implementation Criteria for Select Student Success Programs* document provided on the [Education Funding webpage](#).

International Student Recovery (ISR) Component

School boards' operating allocations will be reduced by the ISR component.

The ISR component is based on the ADE of fee-paying international visa students reported in OnSIS, calculated as follows:

$$\text{\$1,300.00} \times \text{ADE for international visa students}$$

School boards are responsible for setting tuition fee amounts for international / visa students per the tuition fees regulation, which sets the minimum amount that must be charged to non-resident students.

7. School Management Allocation

This allocation provides funding for administration and leadership and related costs in schools as well as for remote learning instruction.

The following components are included in this allocation:

- School Management component
- Remote Learning Administration component
- Principal and Vice-Principal Salary Grid and Allowances component
- ISP for Principals and Vice-Principals component

Definition of "School"

The definition of a school for the purposes of calculating the School Management Allocation¹ for each school board is as follows:

- One or more school facility/facilities operated by the school board and located on a single campus with student enrolment (ADE) greater than zero (excluding remote learning ADE). A campus is defined as property or properties owned, leased or rented by a school board that are linked by a contiguous property line.

Using the definition above, a school is identified as one of the following:

- an elementary school when it consists of only elementary school facilities
- a secondary school when it consists of only secondary school facilities
- a combined elementary/secondary school when a school consists of both elementary and secondary school facilities (e.g., Grades 7 and 8 with Grades 9 to 12)

¹ The definition of a school for the purposes of the School Management Allocation is also used for calculating funding within the Outlying Schools Staffing component within CSF; the Élèves plurilingues apprenants du français (EPAF) components within CSF and LRF; the Remote and Rural components within CSF and LRF and related school dispersion amount; the Supplementary Library Staffing, Mental Health Workers Staff, Student Mental Health, Curriculum, and Urban and Priority High Schools components within LRF; the School Math Facilitators component of the Targeted Learning Allocation; and the Parent Engagement and External Audit components within SBAF.

Tiers

Three tiers of schools based on distance criteria allow for differentiated support for schools as follows:

Outlying School (these schools are also eligible to generate funding through the Outlying Schools Staffing component in the Local Circumstances Staffing Allocation within the CSF), defined as one of the following:

- a. an elementary school where the next closest elementary school of the board is at least 20 km away (or it is the only elementary school of the board)
- b. a secondary or combined elementary/secondary school where the next closest secondary or combined elementary/secondary school of the board is at least 45 km away (or it is the only secondary or combined elementary/secondary school of the board)

Distant School, defined as one of the following:

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

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

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

School Management Component

The School Management component provides funding for in-school administration and leadership (salaries and benefits for principals, vice-principals, and office support staff), as well as supplies for school administration purposes. School boards are responsible for decisions regarding the allocation of in-school administration staff to individual schools.

Below are the funding calculations for the various amounts within this component.

Funded Salary and Benefits Benchmarks

| Staff | Salary Benchmark | Benefits (% of Salary) |
|-----------------------------|-------------------------|-------------------------------|
| Principal | \$157,469 | 9.35% |
| Vice-principal | \$138,946 | 9.35% |
| School office support staff | \$54,966 | 25.08% |

Number of Funded Principals – ELEMENTARY SCHOOLS

| School Enrolment (ADE) | Outlying Schools | Distant Schools and French-language Regular Schools | English-language Regular Schools |
|-------------------------------|-------------------------|--|---|
| $0 < ADE < 50$ | 0.5 | $ADE / 100$ | $ADE / 150$ |
| $50 \leq ADE < 100$ | 1 | $ADE / 100$ | $ADE / 150$ |
| $100 \leq ADE < 150$ | 1 | 1 | $ADE / 150$ |
| $ADE \geq 150$ | 1 | 1 | 1 |

Number of Additional Funded Principals - Multi-Building Schools – ELEMENTARY SCHOOLS

Any multi-building elementary school on a campus with the following ADE receives funding for one additional full-time equivalent (FTE) principal based on two eligibility factors:

| Multi-Building Eligibility Factors | Schools in English-language School Boards | Schools in French-language School Boards |
|---|--|---|
| Average building enrolment | $ADE \geq 300$ | $ADE \geq 150$ |
| Enrolment in each building | $ADE \geq 150$ | $ADE \geq 100$ |

Number of Funded Vice-Principals – ELEMENTARY SCHOOLS

| School Enrolment (ADE) | Outlying, Distant and Regular Schools |
|------------------------|---------------------------------------|
| $0 < ADE < 250$ | 0 |
| $250 \leq ADE < 500$ | $(ADE - 250) \times 0.003$ |
| $500 \leq ADE < 1,000$ | $0.75 + (ADE - 500) \times 0.0025$ |
| $ADE \geq 1,000$ | 2 |

Number of Funded School Office Support Staff – ELEMENTARY SCHOOLS

| School Enrolment (ADE) | Outlying Schools | Distant and Regular Schools |
|------------------------|--|--|
| $0 < ADE < 100$ | 1 | $ADE / 100$ |
| $100 \leq ADE < 250$ | $1 + (ADE - 100) \times 0.00125$ | $1 + (ADE - 100) \times 0.00125$ |
| $250 \leq ADE < 300$ | $1.1875 + (ADE - 250) \times 0.002$ | $1.1875 + (ADE - 250) \times 0.002$ |
| $300 \leq ADE < 500$ | $1.2875 + (ADE - 300) \times 0.003125$ | $1.2875 + (ADE - 300) \times 0.003125$ |
| $ADE \geq 500$ | $1.9125 + (ADE - 500) \times 0.003675$ | $1.9125 + (ADE - 500) \times 0.003675$ |

Number of Funded Principals – SECONDARY AND COMBINED ELEMENTARY/SECONDARY

| School Enrolment (ADE) | Outlying Schools | Distant Schools / French-language Regular Schools | English-language Regular Schools |
|------------------------|------------------|---|----------------------------------|
| $0 < ADE < 50$ | 0.5 | $ADE / 100$ | $ADE / 200$ |
| $50 \leq ADE < 100$ | 1 | $ADE / 100$ | $ADE / 200$ |
| $100 \leq ADE < 200$ | 1 | 1 | $ADE / 200$ |
| $ADE \geq 200$ | 1 | 1 | 1 |

Number of Additional Funded Principals - Multi-Building Schools – SECONDARY SCHOOLS

Any multi-building secondary school (i.e., multiple buildings on a single campus) with the following ADE receives funding for one additional FTE principal:

| Multi-Building Eligibility Factors | Schools in English-language School Boards | Schools in French-language School Boards |
|---|--|---|
| Average building enrolment | ADE \geq 700 | ADE \geq 350 |
| Enrolment in each building | ADE \geq 200 | ADE \geq 150 |

Number of Additional Funded Principals - Combined Schools

Any combined elementary/secondary school with at least 350 ADE and at least 100 elementary ADE and at least 100 secondary ADE receives funding for one additional FTE principal.

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

| School Enrolment (ADE) | Outlying Schools | Distant Schools / French-Language Regular Schools | English-Language Regular Schools |
|-------------------------------|-------------------------|--|---|
| $0 < \text{ADE} < 50$ | 0 | 0 | 0 |
| $50 \leq \text{ADE} < 100$ | ADE / 500 | 0 | 0 |
| $100 \leq \text{ADE} < 200$ | ADE / 500 | ADE / 500 | 0 |
| ADE \geq 200 | ADE / 500 | ADE / 500 | ADE / 500 |

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

| School Enrolment (ADE) | Outlying Schools | Distant and Regular Schools |
|------------------------|------------------------------------|------------------------------------|
| $0 < ADE < 100$ | 1 | $ADE / 100$ |
| $100 \leq ADE < 500$ | $1 + (ADE - 100) \times 0.003125$ | $1 + (ADE - 100) \times 0.003125$ |
| $500 \leq ADE < 1,000$ | $2.25 + (ADE - 500) \times 0.0055$ | $2.25 + (ADE - 500) \times 0.0055$ |
| $ADE \geq 1,000$ | $5 + (ADE - 1,000) \times 0.004$ | $5 + (ADE - 1,000) \times 0.004$ |

Additional Support – COMBINED ELEMENTARY/SECONDARY

| School Enrolment (ADE) | Outlying Schools | Distant Schools / French-language Regular Schools | English-language Regular Schools |
|------------------------|---------------------------------------|---|---|
| $0 < ADE < 50$ | \$3,000 | $ADE \times \$45$ | $ADE \times \$13.40$ |
| $50 \leq ADE < 100$ | \$6,000 | $ADE \times \$45$ | $ADE \times \$13.40$ |
| $100 \leq ADE < 200$ | \$6,000 | \$4,500 | $ADE \times \$13.40$ |
| $200 \leq ADE < 600$ | \$6,000 | \$4,500 | \$2,700 |
| $600 \leq ADE < 1,200$ | $\$6,000 - ((ADE - 600) \times \$10)$ | $\$4,500 - ((ADE - 600) \times \$7.50)$ | $\$2,700 - ((ADE - 600) \times \$4.50)$ |
| $ADE \geq 1,200$ | \$0 | \$0 | \$0 |

School Office Supplies – ELEMENTARY, SECONDARY AND COMBINED ELEMENTARY/SECONDARY SCHOOLS

| School Office Supplies Benchmark | Elementary | Secondary and Combined Elementary/Secondary |
|----------------------------------|----------------|---|
| Per-school amount | \$2,118.12 | \$3,151.35 |
| Per-pupil amount | \$6.20 per ADE | \$7.23 per ADE |

A school's total School Management component is the sum of the following amounts:

- the number of funded principals, vice-principals, and school office support staff multiplied by the funded salary and benefits benchmark amounts
- the additional support for combined elementary/secondary schools amount
- the school office supplies based on the per-school and per-pupil amounts

Remote Learning Administration Component

The Remote Learning Administration component provides funding to support school board costs related to the administration of remote learning instruction (salaries and benefits for principals, vice-principals, office support staff and information technology (IT) staff).

Each school board will generate funding using a per-pupil amount as follows:

Total remote learning elementary and secondary ADE × \$558.99

Principal and Vice-Principal Salary Grid and Allowances Component

This component, established in-year in 2024–25, includes the following amounts:

- Principal Salary Grid amount
- Vice-Principal Salary Grid amount
- Principal Allowance amount
- Vice-Principal Allowance amount

The Principal and Vice-Principal Salary Grid amounts are adjustments to school board funding to recognize each school board's distribution of principals and vice-principals on their own salary grids as compared to the provincially funded average benchmarks, which are set out in the School Management component of the School Management Allocation.

Through the Principal and Vice-Principal Allowance amounts, eligible schools generate an allowance of up to \$2,500.00 for principals and up to \$1,500.00 for vice-principals.

Principal Salary Grid Amount

Each school board's principal salary grid amount is calculated as follows:

$$(A/B - 1) \times (C \times D)$$

where

A = weighted total number of principal FTE on the school board's Principals Salary Grid (based on the number of FTEs at each step on the Principals Salary Grid multiplied by the corresponding factor)

Principal Salary Grid Factors

| Step on the Salary Grid | Factor |
|--------------------------------|---------------|
| 1 | 0.930374 |
| 2 | 0.951794 |
| 3 | 0.973220 |
| 4 | 0.994653 |
| 5 | 1.016073 |

B = total number of principal FTE on the school board's principals' salary grid

C = total number of funded principals as determined under the School Management component

D = principal funded salary and benefits benchmarks (i.e., \$157,469 plus 9.35%)

Below are the principals' salaries for each of the steps, after multiplying the factor by the funded salary benchmark:

Principals' Salaries

| Step on the Salary Grid | Principals' Salaries (Excluding Benefits) |
|--------------------------------|--|
| 1 | \$146,505 |

| Step on the Salary Grid | Principals' Salaries (Excluding Benefits) |
|--------------------------------|--|
| 2 | \$149,878 |
| 3 | \$153,252 |
| 4 | \$156,627 |
| 5 | \$160,000 |

Vice-Principal Salary Grid Amount

Each school board's vice-principal salary grid amount is calculated as follows:

$$(A/B - 1) \times (C \times D)$$

where

A = weighted total number of vice-principal FTE on the school board's vice-principals' salary grid (based on the number of FTEs at each step on the vice-principals' salary grid multiplied by the corresponding factor)

Vice-Principals Salary Grid Factors

| Step on the Salary Grid | Factor |
|--------------------------------|---------------|
| 1 | 0.944748 |
| 2 | 0.971068 |
| 3 | 0.997380 |
| 4 | 1.023693 |

B = total number of vice-principal FTE on the school board's vice-principals' salary grid

C = total number of funded vice-principals as determined under the School Management component

D = vice-principal funded salary and benefits benchmarks (i.e., \$138,946 plus 9.35%)

Below are the vice-principals' salaries for each of the steps, after multiplying the factor by the funded salary benchmark:

Vice-Principals' Salaries

| Step on the Salary Grid | Vice-principals' Salaries (Excluding Benefits) |
|--------------------------------|---|
| 1 | \$131,269 |
| 2 | \$134,926 |
| 3 | \$138,582 |
| 4 | \$142,238 |

Principal Allowance Amount

The Principal Allowance amount is \$2,500.00 for each school identified based on one of the following:

- The elementary, secondary or combined elementary / secondary school enrolment (ADE) was greater than 1,500 in the 2025–26 school year, reported by school boards in 2025–26 Revised Estimates

OR

- The school is an [outlying](#) school

OR

- The school is an urban and priority high school, as set out in the Core Ed regulation

Vice-Principal Allowance Amount

The Vice-Principal Allowance amount is \$1,500.00 for each school that is an urban and priority high school, as set out in the Core Ed regulation.

Investment in System Priorities (ISP) for Principals and Vice-Principals Component

The ISP for Principals and Vice-Principals component supports local priorities, to address workload, including the hiring of additional vice-principals or principals

and other eligible expenses, in alignment with their 2023–2027 Terms and Conditions of Employment.

School boards are required to use the funding flowed through this component in accordance with the Terms and Conditions of Employment of principals and vice-principals.

School boards will receive funding for the ISP for Principals and Vice-Principals component that is the lesser of the following:

- a school board's ISP for Principals and Vice-Principals component set out in the Core Ed regulation + any unused portion from the 2025–26 LRF – SSF/ISP for Principals and Vice-Principals amount set out in the 2025–26 Core Ed regulation

OR

- a school board's eligible current year's expenses for ISP for principals and vice-principals

There is no carryover of unused funding beyond 2026–27.

8. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators

This allocation provides additional funding for program leadership and to support school boards in offering a wide range of programs tailored to the local needs of their students. Funding is to address student learning and programming based on demographic, socioeconomic and other indicators associated with barriers to success.

It includes the following components:

- Program Leadership component
- LRF – Demographic Needs component
- LRF – Student Success, Grade 7 to 12 component
- Specialist High Skills Major (SHSM) component
- LRF – Experiential Learning component
- LRF – Outdoor Education component

- Dual Credits component – NEW

Program Leadership Component

This component provides funding to support the following four lead positions:

- Early Years Leads
- School Effectiveness Leads
- Student Success Leads
- Technology Enabled Learning and Teaching (TELT) Contact Leads

Leads are responsible for the organization, administration, management, and implementation of supports to achieve the goals within their respective program areas.

Funding Envelope and Requirements

The Program Leadership component is enveloped, in that the funding must be spent on leads' salary, benefits, travel and professional development (PD). As such, PD funds for this envelope may not be spent on educator release time.

While funding is generated for each of the leads, each based on a particular benchmark, school boards are not required to match expenses to funding. This means school boards have the flexibility to use the funding, within the envelope, across the four lead positions to address on-the-ground needs while adhering to individual requirements for each lead to best support key outcomes for these positions.

The requirements related to leads are as follows:

- minimum staffing requirements (i.e., specific FTE requirements)
- expectations related to job splitting (i.e., whether the position can be split between more than one individual)
- dedication (i.e., whether the lead can hold any other portfolio within the school board)

Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

Funding Benchmarks

School boards generate funding up to their maximum Program Leadership component,¹ based on the sum of two amounts:

- Salary & Benefits amount
- Travel & PD amount

Salary & Benefits Amount

The maximum Salary & Benefits amount is calculated as follows:

$(1.0 \times A) + (3.0 \times B) + [1.0 \times B \text{ if (elementary ADE} > 85,000)] + (C \times B)$, where:

A = Information Technology staffing benchmark of \$120,704.48

B = Supervisory officer (SO) benchmark of \$166,635.88²

C = Additional FTE based on total enrolment (see table below)

| Additional FTE | Total Enrolment |
|-----------------------|-------------------------------------|
| 0 | $0 < \text{ADE} \leq 72,000$ |
| 0.5 | $72,000 < \text{ADE} \leq 115,000$ |
| 1.0 | $115,000 < \text{ADE} \leq 150,000$ |
| 2.0 | $150,000 < \text{ADE} \leq 200,000$ |
| 3.0 | $\text{ADE} > 200,000$ |

Travel & Professional Development (PD) Amount

The Travel & PD amount is 10.44 per cent of the generated Salary & Benefits amount.

Early Years Lead

Early Years Leads support the implementation of Ontario's vision of a responsive, high-quality, accessible and increasingly integrated early years system that contributes to healthy child development.

The minimum hiring requirements are based on school board ADE, as outlined below. At least 0.5 FTE of the total FTE hiring requirement for Early Years Leads

¹ There is an expenditure adjustment applied. In some cases, school boards may generate less than the maximum Program Leadership component.

² Additional funding is provided through the Executive Compensation Adjustment within the SBAF Board-Based Staffing Allocation Executive Staffing component.

must be at the supervisory officer (SO) level. An exception to hiring at the SO level may be requested by the school board in writing to the Early Years and Child Care Division of the ministry, and a decision will be made based on the information provided (e.g., geographic and/or recruitment challenges). In the circumstance where a lead is not an SO, the school board will be required to identify an SO who is accountable for the implementation of the Early Years Leadership Strategy with oversight over the work of the lead(s).

Job splitting is allowed, but an FTE cannot be split to less than 0.5 FTE level. This is a non-dedicated position, in that the Early Years Lead can hold another portfolio in addition to this one. However, the ministry expects at least 50% of their time be dedicated to this role in that the ministry expects Early Years Leads to engage with the service system managers actively and regularly in their district to optimally enact the goals of the Early Years Leadership Strategy as outlined in the annual reporting requirements.

As per the following table, school boards' minimum hiring requirements for Early Years Leads are based on school board ADE. When school boards employ an Early Years Lead, school boards will generate funding equal to eligible expenses up to a maximum of the SO benchmark of \$166,635.88 plus 10.44 per cent for travel and PD for the lead(s), multiplied by the ADE Funding Factor outlined in this table:

| ADE | Total FTE Hiring Requirement | ADE Funding Factor |
|-------------------------|-------------------------------------|---------------------------|
| 0 < ADE ≤ 72,000 | Minimum 1.0 | 1.0 |
| 72,000 < ADE ≤ 115,000 | Minimum 1.5 | 1.5 |
| 115,000 < ADE ≤ 150,000 | Minimum 2.0 | 2.0 |
| 150,000 < ADE ≤ 200,000 | Minimum 3.0 | 3.0 |
| ADE > 200,000 | Minimum 4.0 | 4.0 |

Additional reporting requirements for this position outside of EFIS are shared with school boards by the Early Years and Child Care Division of the ministry every year. An exception form is required if a school board cannot meet the minimum hiring requirements. This form can be provided upon request.

School Effectiveness Lead

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

The hiring requirement is a minimum of 1.0 FTE per school board. The position must be at a supervisory officer (SO) level unless an exemption is requested by the school board in writing to the Student Achievement Division of the ministry and a decision is made by the ministry based on the information provided. If the role is not filled at an SO level and/or responsibilities are shared between multiple staff, the school board must identify a single staff person at an SO level who has oversight over the work of the lead(s). This is a non-dedicated position.

When the school board employs a School Effectiveness Lead, it will generate funding equal to related expenses and up to a maximum of the SO benchmark of \$166,635.88 plus 10.44 per cent multiplied by the Elementary ADE Funding Factor, as follows:

| Elementary ADE | Elementary ADE Funding Factor |
|------------------------------|-------------------------------|
| $0 < \text{ADE} \leq 85,000$ | 1.0 |
| $\text{ADE} > 85,000$ | 2.0 |

Student Success Lead

Student Success Leads, in conjunction with supports provided through the Student Success, Grade 7 to 12 components within CSF and LRF, collaborate, lead and supervise the supports that assist students facing barriers to success in terms of their achievement and well being. This funding is to be used to support the following:

- the delivery of effective education and career/life planning programs,
- to increase opportunities for students to participate in meaningful and engaging learning,
- to meet graduation requirements, including passing the secondary school literacy graduation requirement,
- to make successful transitions to their initial post-secondary destination (i.e., apprenticeship, college, community living, university and workplace)

The hiring requirement is a minimum of 1.0 FTE per school board. The position must be at a supervisory officer (SO) level unless an exemption is requested by the school board in writing to the Student Achievement Division of the ministry and a decision is made by the ministry based on the information provided. If the role is not filled at an SO level and/or responsibilities are shared between multiple staff, the school board must identify a single staff person at an SO level

who has oversight over the work of the lead(s). This is a non-dedicated position.

When the school board employs a Student Success Lead, it will generate funding equal to eligible expenses and up to a maximum of the SO benchmark of \$166,635.88 plus 10.44 per cent for travel and PD.

Technology Enabled Learning and Teaching (TELT) Contact Lead

The TELT Contact Leads are responsible for the effective adoption and implementation of the ministry-funded Virtual Learning Environment (VLE) through technical administration, professional learning for VLE users, supporting online learning and building parent/guardian engagement.

Examples of the role may include:

- technical administration of the VLE including configuration of new tools, support for virtual class spaces, ongoing testing of the latest features in the VLE and ensuring functioning integrations between the Student Information System and the VLE
- providing professional learning for educators on the use of the VLE for effective pedagogical practices in remote, online and blended learning
- supporting educators and students using digital resources (e.g., online courses) in the VLE for online learning
- supporting parent and guardian engagement through implementation of parent and guardian-focused tools in the VLE

The hiring requirement is a minimum of 1.0 FTE per school board. The person must be a member in good standing with the Ontario College of Teachers. If the role is shared between multiple staff, the school board will be required to designate a single staff person that has oversight of the work of the lead(s). This is a non-dedicated position. Additional reporting requirements for this position outside of EFIS are shared by the Student Achievement Division and the French-Language Education Division of the ministry.

When the school board employs a TELT Contact Lead, it will generate funding equal to eligible expenses and up to a maximum of the Information Technology staffing benchmark of \$120,704.48 plus 10.44 per cent for travel and PD.

LRF – Demographic Needs Component

The LRF – Demographic Needs component provides funding based on social and economic indicators that are associated with students facing barriers to success. This component supports school boards in offering a wide range of programs tailored to the local needs of their students. Examples of programs include provision of nutrition programs and homework clubs. School boards have considerable latitude in determining the type of program and support that they provide with this funding.

Note that a portion of this funding supports classroom through the CSF – Demographic Needs component, using different benchmarks under the same funding methodology.

The LRF – Demographic Needs component is calculated as follows:

$$\text{Funding Units} \times (\$133.33 \text{ per funding unit})$$

In year three of the five-year phase-in of 2021 census data, the LRF – Demographic Needs component is determined by taking the following:

- 2/5 of the 'Proxy Based on the Former Demographic Allocation'
- 3/5 of the 'Funding Units Calculation'

Funding Units Calculation

Funding units are calculated at each school of the school board as follows:

1. The estimated percentage of students facing barriers to success is calculated as an ADE-weighted average for the given school year based on low household income using the 2021 census Market Basket Measure (MBM).
2. The school's ADE facing barriers estimated by multiplying the school's total ADE for the given school year by the estimated percentage of students facing barriers to success.
3. Each ADE facing barriers to success at the school generates funding units as follows:
 - a. Base funding: One funding unit for each ADE facing barriers.
 - b. Targeted funding (only for schools with an estimate of students facing barriers to success that is 10 per cent or greater): Up to 25 additional funding units for each ADE facing barriers, scaled linearly

between an estimate of ADE facing barriers between 10 and 20 per cent.

The total of funding units for the school board is the sum of the “funding units” at each of its schools for the given school year.

Proxy Based on the Former Demographic Allocation

Using the enrolment data provided by school boards and weighted socio-economic indicators based on 2006 census, a proxy has been applied based on the former Demographic Allocation to determine equivalent funding units.

Each school board's LRF – Demographic Needs component is set out in the Core Ed regulation.

LRF – Student Success, Grade 7 to 12 Component

The purpose of this component¹ is to supplement the CSF – Student Success, Grade 7 to 12 component, primarily for program related transportation.

Transportation Amount

The Transportation amount is calculated as follows:

$$(\text{Student Transportation Fund} - \text{Transportation to Provincial or Demonstration Schools Allocation}) \times 0.0023$$

Specialist High Skills Major (SHSM) Component

The [SHSM](#) program allows students to customize their education to suit their interests and needs, by focusing their learning on a particular economic sector, and a potential future career. These programs help more students gain the competitive edge they need to succeed, now and in the future, in sectors such as agriculture, manufacturing, and health and wellness.

SHSM funding is used to support program management and implementation expenses including the following:

- student activities and resources including certification and training programs

¹ Lakehead DSB receives \$170,000 for the Territorial Student Program including \$80,000 related to Transportation within the LRF – Student Success, Grade 7 to 12 component.

- staffing expenditures to support implementation and development of SHSM program, such that student learning is not disrupted
- equipment purchases and consumable expenses related to SHSM program requirements
- promotion and marketing
- teacher professional development

School boards will receive funding for the SHSM component that is the lesser of the following:

- the school board's maximum SHSM amount as set out in the Core Ed regulation

OR

- a school board's eligible current year's expenses for SHSM

This funding is to be used for its intended purpose based on the parameters (e.g., eligible activities and expenses) set out by the Student Achievement Division of the ministry each school year.

As in past years, any additional reporting requirements outside EFIS and OnSIS will be shared with SHSM board leads by the Student Achievement Division of the ministry. School and board SHSM expenditure reporting occurs through the Enhanced Data Collection Solution (EDCS). SHSM expansion funding must be allocated as indicated in EDCS, and funding for sections must be allocated specifically for the sections as indicated in EDCS.

See [Funding Restrictions and Other Reporting](#) section of this document.

LRF – Experiential Learning Component

The LRF – Experiential Learning component provides funding for non-classroom staffing, supports and opportunities for students to participate in learning experiences connected to a community or economic sector, reflect on those experiences to derive meaning, and then apply their learning in various aspects of their lives, including education and career/life planning. Note that a portion of this funding supports classroom staffing through the CSF – Experiential Learning component.

The LRF – Experiential Learning component is calculated as follows:

(A) + (B) + (C) + (D)

| Item | Amount | Description | Calculation |
|------|----------------|---|---|
| (A) | Enrolment | Based on enrolment in junior kindergarten to Grade 12. | Total ADE × \$0.71449754 |
| (B) | Demographic | Based on the school board's share of the LRF – Demographic Needs component. | School board's LRF – Demographic Needs component / Total Provincial LRF – Demographic Needs component ¹ × \$650,011.80288910 |
| (C) | Dispersion | Using the same factors that are used in the LRF – Remote and Rural component. | Total ADE × \$0.01414391 × Remote and Rural phased-in average school dispersion distance ² |
| (D) | Transportation | - | (Student Transportation Fund ³ minus Transportation to Provincial or Demonstration Schools Allocation) × 0.00026657 |

¹ Each school board's LRF - Demographic Needs component is set out in the Core Ed regulation.

² Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

³ For Lakehead DSB, also includes \$80,000 for the transportation portion of the Territorial Student Program within the LRF – Student Success, Grade 7 to 12 component.

LRF – Outdoor Education Component

This funding provides elementary and secondary students with learning experiences in the outdoors.

Note that a portion of this funding supports classroom staffing through the CSF – Outdoor Education component.

This component is calculated as follows:

$$\$4,156,587,862.64 \text{ per school board} + (\$7,078,982.38 \times \text{ADE})$$

NEW – Dual Credits Component

Dual Credit programs enable eligible secondary school students, including adult learners, to take college courses and/or Level 1 apprenticeship in-class training that count towards both their Ontario Secondary School Diploma and a college certificate, diploma, degree or a Certificate of Apprenticeship.

Funding through the Dual Credits component is intended to cover delivery costs of Dual Credit programs, which include activities and forums, administration and coordination costs. This funding is in addition to funding generated through the CSF – Per Pupil Allocation to support secondary school teacher instructional costs for approved credit courses, including Dual Credit programs.

For additional information about the implementation of the Dual Credits component, please refer to *Dual Credit Programs, Policies and Program Requirements* on the [Dual Credit Programs](#) webpage.

Regional planning teams will continue to meet to support program planning and coordination.

School boards will receive funding for the Dual Credits component that is the lesser of the following:

- the school board's maximum Dual Credits amount as set out in the Core Ed regulation.

OR

- the school board's eligible current year's expenses for Dual Credits.

Each school board's maximum Dual Credits amount, as set out in the Core Ed regulation, is determined based on a per-unit amount multiplied by the greater of their 2023–24 or 2024–25 number of attempted credits to determine their

estimated share of the Regional Planning Team and third-party administrators amount.

See [Funding Restrictions and Other Reporting Requirements](#) section of this document.

9. NEW – Targeted Learning Allocation

The Targeted Learning Allocation provides funding for school boards to implement focused initiatives aimed at improving student achievement in priority areas. The current focus of this allocation is on improving student achievement in math and reading.

Funding within the Targeted Learning Allocation may only be used for its intended purpose. Any unspent funding is to be reported as deferred revenue for future spending within the Targeted Learning Allocation.

See [Funding Restrictions and Other Reporting Requirements section](#) of this document.

The Targeted Learning Allocation for the current school year includes the following five components:

- School Math Facilitators component – NEW
- Math Lead component – NEW
- Digital Math Tools component – NEW
- Reading Screening Tools component – NEW
- Reading Intervention Licences component – NEW

School Math Facilitators Component

This component provides funding to hire School Math Facilitators to work in Grades 3, 6, and 9 classrooms in priority schools. Priority schools are determined for the purpose of this component by the ministry based on the lowest performing schools identified through EQAO achievement data in Grades 3, 6, and 9 math. A single school may appear up to three times in the list of priority schools if they meet the threshold in each of the three grades. Priority schools in 2026–27 remain unchanged from the prior school year (2025–26).

School Math Facilitators work directly with students and teachers in classrooms to strengthen implementation of the math curriculum and support consistent use of high-impact instructional practices and early intervention strategies. They work directly with students who require additional support in math, as well as with teachers, school administrators and school boards' Math Leads to build capacity in schools and classrooms to improve student achievement in mathematics.

School boards should hire School Math Facilitators who have an Ontario College of Teachers (OCT) certificate and have demonstrated expertise in teaching math across multiple grade levels and experience in applying high-impact instructional practices and early intervention strategies.

The funding for the School Math Facilitators component is calculated as the greater of:

(A) Teacher salary & benefits (\$101,237.05)

OR

(B) Teacher salary & benefits (\$101,237.05) \times 0.243 \times number of priority schools as set out in the Core Ed regulation

Math Lead Component

This component provides funding to each school board for a Math Lead who will inform, monitor, and report progress towards math achievement and improvement targets as well as lead board-wide actions to meet these targets.

The Math Lead position is responsible for:

- participating in ministry-led learning and networking sessions
- ensuring alignment with the Ontario math curriculum
- supporting the consistent implementation of high-impact instructional practices
- developing parent math resources and facilitating job-embedded educator professional learning opportunities in math
- supporting the instructional leadership of school administrators and building the capacity of School Math Facilitators to strengthen their impact on student achievement in mathematics
- measuring, monitoring and reporting on math improvement efforts

The Math Lead must be at a supervisory officer (SO) level unless an exemption is requested by the Director of Education in writing to the ministry at Math@ontario.ca and approved based on the information provided.

The Math Lead must have demonstrated system leadership and specialized expertise in mathematics (e.g., specialist qualifications, experience facilitating or writing additional qualification courses). They must also have demonstrated experience in instructional coaching, building educator and administrator capacity in mathematics instruction, and designing and monitoring school and school board learning.

When the school board employs a Math Lead, it will generate funding equal to eligible expenses up to a maximum based on the sum of two amounts:

- Salary & Benefits Amount
- Travel & Professional Development (PD) Amount

Salary & Benefits Amount

The maximum Salary & Benefits amount is calculated as follows:

ADE funding factor × SO benchmark of \$166,635.88, where:

| ADE | ADE Funding Factor |
|-------------------|---------------------------|
| 0 < ADE ≤ 100,000 | 1.0 |
| ADE > 100,000 | 2.0 |

Travel & Professional Development (PD) Amount

The Travel & PD amount is 10.44 per cent of the generated Salary & Benefits amount.

Digital Math Tools Component

This component provides funding to school boards to procure digital math tools for all students in Grades 3, 6, 7, 8 and 9 to support student learning at home and in classrooms.

The Digital Math Tools component is calculated as follows:

$$\begin{aligned} & \text{Grades 1 to 3 ADE} \times \$6.70 \\ & + \text{Grades 4 to 8 ADE} \times \$12.06 \end{aligned}$$

+ Grades 9 to 12 ADE × \$5.03

The primary benchmark is multiplied by primary ADE to support an estimated 1/3 of those students (i.e., Grade 3); the junior and intermediate benchmark is multiplied by junior and intermediate ADE to support an estimated 3/5 of those students (i.e., Grades 6 to 8); and the secondary benchmark is multiplied by secondary ADE to support an estimated 1/4 of those students (i.e., Grade 9).

School boards are encouraged to use the VOR arrangement available through the Ontario Education Collaborative Marketplace (OECM) to procure a digital math tool.

Reading Screening Tools Component

This component provides funding to school boards to purchase licences for ministry-approved early reading screening tools, identified through the Vendor of Record (VOR) arrangement by Ontario Education Collaborative Marketplace (OECM). These evidence-based tools are used to screen students from senior¹ kindergarten to Grade 2, ensuring that those who need extra reading support are identified early and receive appropriate classroom interventions. Funding can be used for the purchase of licences, educator training to complement the early reading screening requirements, and other costs related to implementation of early reading screening.

The Reading Screening Tools component is calculated as follows:

Kindergarten ADE × \$15.65

+ Grades 1 to 3 ADE × \$20.86

The kindergarten benchmark is multiplied by kindergarten ADE to support an estimated 1/2 of those students (i.e., SK students), and the primary benchmark is multiplied by primary ADE to support an estimated 2/3 of those students (i.e., Grades 1 to 2).

Reading Intervention Licences and Supports Component

This component provides funding to school boards to purchase licences, resources and professional learning that support the delivery of systematic, explicit and evidence-based reading interventions and programs for struggling

¹ Also referred to as Year 2 of kindergarten in Ministry of Education program documents.

readers, including, but not limited to, students with learning disabilities affecting reading.

English-language school boards are encouraged to use the “Systematic and Explicit Evidence-Based Reading Program and Intervention” VOR available on the OECM website to support reading instruction through this component. A list of additional evidence-based reading programs/interventions for English-language instruction can be found in the *Implementation Criteria for Select Student Success Programs* document, which is available on the [Education Funding webpage](#). As no French-language reading programs/interventions or designated providers are on either list, French-language school boards should refer to the criteria outlined in the *Implementation Criteria for Select Student Success Programs* to guide procurement of programs, interventions, and professional training to support system-wide implementation of evidence-based, systematic and explicit reading instruction.

The Reading Intervention Licences and Supports component is calculated as follows:

$$\$100,000 + (\$2.54 \times \text{ADE})$$

Special Education Fund (SEF)

The Special Education Fund (SEF) supports positive outcomes for students with special education needs. This funding is for the additional costs of the programs, services and/or equipment these students may require.

The SEF comprises the following four allocations:

| Name of Allocation | Description of Funding |
|---|---|
| 1. SEF – Per Pupil Allocation (SEF – PPA) | Base funding to support all students with special education needs. Funding is primarily intended for staffing costs (e.g., teachers, EAs, professionals/para-professionals) as well as professional development and learning materials. |
| 2. Differentiated Needs Allocation | To address the variation among school boards with respect to students with special education needs and school boards' abilities to meet those needs due to geographic, linguistic and sociodemographic factors and to support the transition of students with special education needs and/or disabilities into a variety of opportunities. |
| 3. Complex Supports Allocation | For specialized supports for students with extraordinarily high needs, including staffing supports; for students who cannot attend regular school due to their primary need for care, treatment or because of a court order to serve a custody or detention sentence; and for autistic students and those with other special education needs. |

| Name of Allocation | Description of Funding |
|-------------------------------------|---|
| 4. Specialized Equipment Allocation | To assist with the costs of specialized equipment essential to support students with special education needs. |

Accountability and Reporting

The SEF may only be used for special education. Any unspent funding must be treated as deferred revenue for special education. Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Reporting Requirements](#) section of this guide.

1. SEF – Per Pupil Allocation

The Per Pupil Allocation of the Special Education Fund (SEF – Per Pupil Allocation) provides base funding to support all students with special education needs. Funding is primarily intended for staffing costs (e.g., teachers, EAs, professionals/para-professionals) as well as professional development and learning materials.

The SEF – Per Pupil Allocation is allocated to school boards based on total enrolment as follows:

- \$1,217.68 × JK to Grade 3 ADE
- \$935.34 × Grade 4 to 8 ADE
- \$616.11 × Grade 9 to 12 ADE

2. Differentiated Needs Allocation (DNA)

The Differentiated Needs Allocation (DNA) addresses the variation among school boards with respect to students with special education needs and school boards' abilities to respond to those needs due to geographic, linguistic and socio-demographic factors.

The DNA is made up of the following components:

- Measures of Variability (MOV) component

- Special Education Statistical Prediction Model (SESPM) component
- Collaboration and Integration Base component
- Multi-Disciplinary Supports component
- Local Special Education Priorities component
- Early Math Intervention component
- Professional Assessments component
- Special Education and Disabilities Transitions (SEDТ) component - NEW

Measures of Variability (MOV) Component

The MOV component is based on seven categories of data to reflect school boards' population of students with special education needs and ability to respond to these needs. The total MOV component is distributed among all school boards.

Each category has an assigned percentage of the total MOV component. Each category has one or more factors, and each factor has an assigned percentage of the category total.

The percentage of MOV funding available for each category/subcategory (see MOV Table 1 below) multiplied by the provincial MOV component, determines the provincial funding for that factor.

Each school board's projected MOV¹ component is set out in the Core Ed regulation.

¹ Excludes Northern Adjustment amount.

MOV Tables: Provincial Funding for Each MOV Factor

| Factor(s) | % of MOV Funding for Category | % of MOV Funding for Sub-Category |
|--|--------------------------------------|--|
| Category 1: Students reported as receiving special education programs and/or services | | |
| 2023–24 data as reported by school boards (one factor) | 29.2% | — |

| Factor(s) | % of MOV Funding for Category | % of MOV Funding for Sub-Category |
|---|--------------------------------------|--|
| Category 2: Participation and achievement in Education Quality and Accountability Office (EQAO) assessments by students with special education needs | | |
| 2024–25 data for factors listed in sub-categories: | 29.2% | — |
| Sub-Category 2A: Grade 3 students (including gifted who were exempt) with special education needs, below, or reached Level 1 (six factors) | — | 10.0% |
| Sub-Category 2B: Grade 6 students (including gifted who were exempt) with special education needs, below, or reached Level 1 (six factors) | — | 10.0% |
| Sub-Category 2C: Grade 3 and Grade 6 students with special education needs (including gifted) with two or more accommodations (two factors) | — | 9.1% |

| Factor(s) | % of MOV Funding for Category | % of MOV Funding for Sub-Category |
|--|-------------------------------|-----------------------------------|
| <p>Category 3: Credit accumulation and participation in locally developed and alternative non-credit courses (K-Courses) by students with special education needs</p> | | |
| <p>2023–24 data for factors listed in sub-categories:</p> | <p>14.6%</p> | <p>—</p> |
| <p>Sub-Category 3A: Students with special education needs earned five or less credits in Grade 9 or earned 13 or less credits in Grade 10 (two factors)</p> | <p>—</p> | <p>11.9%</p> |
| <p>Sub-Category 3B: Grade 9 and Grade 10 students with special education needs enrolled in Locally Developed Courses (LDCs) (two factors)</p> | <p>—</p> | <p>13%</p> |
| <p>Sub-Category 3C: Grade 9 and Grade 10 Students with special education needs enrolled in K-Courses (two factors)</p> | <p>—</p> | <p>1.5%</p> |

| Factor(s) | % of MOV Funding for Category | % of MOV Funding for Sub-Category |
|---|--------------------------------------|--|
| Category 4: Remote and Rural Adjustment | | |
| Reflects amounts within Remote and Rural components (CSF and LRF) | 12.4% | — |
| Sub-Category 4A: School Board Enrolment (one factor) | — | 6.2% |
| Sub-Category 4B: Distance/Urban Factor/French-Language Equivalence (one factor) | — | 1.4% |
| Sub-Category 4C: School Dispersion (one factor) | — | 4.8% |

| Factor(s) | % of MOV Funding for Category | % of MOV Funding for Sub-Category |
|---|--------------------------------------|--|
| Category 5: Indigenous Adjustment | | |
| Reflects the weighted estimated percentage of students who are First Nations, Métis or Inuit ¹ , as within the Census-Based Per-Pupil amount of the BAP component (one factor) | 7.3% | — |

¹ Each school board's weighted estimated percentage of students who are First Nations, Métis or Inuit is set out in the Core Ed regulation.

| Factor(s) | % of MOV Funding for Category | % of MOV Funding for Sub-Category |
|--|--------------------------------------|--|
| Category 6: French-language School Board Adjustment | | |
| Recognition of school boards operating in an official language minority context and their size | 3.9% | — |
| Sub-Category 6A: Base amount of \$551,375.37 per school board (one factor) | — | 1.9% |
| Sub-Category 6B: School Board Enrolment (one factor) | — | 2.0% |

| Factor(s) | % of MOV Funding for Category | % of MOV Funding for Sub-Category |
|--|--------------------------------------|--|
| Category 7: Northern Adjustment | | |
| Allocation to each of three Northern Adjustment Cooperatives to address the challenges associated with providing programs and / or services to students with special education needs in Northern Ontario (two factors) | 3.4% | — |
| Sub-Category 7A: Northern Supports amount (one factor) | — | 2.9% |

| Factor(s) | % of MOV Funding for Category | % of MOV Funding for Sub-Category |
|--|--------------------------------------|--|
| Category 7: Northern Adjustment | | |
| Sub-Category 7B: Integrated Supports amount (one factor) | — | 0.5% |

Note: Totals may not add due to rounding.

The seven MOV categories and its 29 factors are described below.

MOV Categories 1 to 3:

The first three categories of MOV use data to develop a school board profile of special education needs. These categories compare each school board to the provincial average on each of the factors, to determine its special education needs profile. This is done by attributing each school board with a weight derived from their data point in relation to the provincial average. The MOV weights for categories 1 to 3 are calculated as follows:

| Weight | Data Ranges (DSB vs. Provincial Average) |
|---------------|---|
| 0.8 | <-30% |
| 0.9 | -30% to < -10% |
| 1 | -10% to < + 10% (of Provincial Average) |
| 1.1 | + 10% to < + 30% |
| 1.2 | ≥ + 30% |

The calculation for these three categories is as follows:

- The school board's data for each factor determines its weight, using the ranges described above. Specific ranges for each data point can be found below.
- The school board's factor number is determined by its weight for the factor multiplied by its ADE. The school board's factor number is divided by the total of all 72 school boards' factor numbers combined for that factor. This ratio is then multiplied by the amount of funding available for that factor to determine the school board's funding for that factor.

The following tables summarize the proportion of the MOV total that is allocated to each category and its factors, as well as the ranges for each category or factor.

Category 1: Students reported as receiving special education programs and/or services

Prevalence of students reported as receiving special education programs and/or services by school boards. Prevalence for this category is the total number of students reported as receiving special education programs and/or services divided by total enrolment (one factor).

Table 1: Prevalence of students reported as receiving special education programs and services: 29.2% of MOV

| Weight | Range |
|--------|--------------------|
| 0.8 | < 12.08% |
| 0.9 | 12.08% to < 15.53% |
| 1.0 | 15.53% to < 18.98% |
| 1.1 | 18.98% to < 22.43% |
| 1.2 | ≥ 22.43% |

Category 2: Participation and achievement in Education Quality and Accountability Office (EQAO) assessments by students with special education needs

Participation and achievement in EQAO assessments by students with special education needs who were eligible to take that EQAO assessment (Elementary enrolment counts only).

Sub-Category 2A: Prevalence of participation and achievement in Grade 3 EQAO assessments by students with special education needs, including gifted, who were exempt, below, or reached Level 1 or less (six factors).

Table: 2A – EQAO Achievement – Grade 3; 10.0% of MOV

| Weight | Males Reading (20% of 2A) | Females Reading (15% of 2A) | Males Writing (20% of 2A) | Females Writing (15% of 2A) | Males Math (15% of 2A) | Females Math (15% of 2A) |
|--------|---------------------------|-----------------------------|---------------------------|-----------------------------|------------------------|--------------------------|
| 0.8 | < 15.88% | < 12.88% | < 20.02% | < 17% | < 26.16% | < 31.14% |

| Weight | Males Reading (20% of 2A) | Females Reading (15% of 2A) | Males Writing (20% of 2A) | Females Writing (15% of 2A) | Males Math (15% of 2A) | Females Math (15% of 2A) |
|---------------|----------------------------------|------------------------------------|----------------------------------|------------------------------------|-------------------------------|---------------------------------|
| 0.9 | 15.88% to < 20.42% | 12.88% to < 16.56% | 20.02% to < 25.74% | 17% to < 21.86% | 26.16% to < 33.64% | 31.14% to < 40.04% |
| 1 | 20.42% to < 24.96% | 16.56% to < 20.24% | 25.74% to < 31.46% | 21.86% to < 26.71% | 33.64% to < 41.11% | 40.04% to < 48.94% |
| 1.1 | 24.96% to < 29.5% | 20.24% to < 23.92% | 31.46% to < 37.18% | 26.71% to < 31.57% | 41.11% to < 48.59% | 48.94% to < 57.84% |
| 1.2 | ≥ 29.5% | ≥ 23.92% | ≥ 37.18% | ≥ 31.57% | ≥ 48.59% | ≥ 57.84% |

Sub-Category 2B: Prevalence of participation and achievement in Grade 6 EQAO assessments by students with special education needs, including gifted, who were exempt, below, or reached Level 1 or less (six factors).

Table: 2B – EQAO Achievement – Grade 6; 10.0% of MOV

| Weight | Males Reading (20% of 2B) | Females Reading (15% of 2B) | Males Writing (20% of 2B) | Females Writing (15% of 2B) | Males Math (15% of 2B) | Females Math (15% of 2B) |
|---------------|----------------------------------|------------------------------------|----------------------------------|------------------------------------|-------------------------------|---------------------------------|
| 0.8 | < 8.52% | < 6.74% | < 14.31% | < 10.84% | < 17.4% | < 21% |
| 0.9 | 8.52% to < 10.95% | 6.74% to < 8.67% | 14.31% to < 18.39% | 10.84% to < 13.93% | 17.4% to < 22.37% | 21% to < 27.01% |
| 1 | 10.95% to < 13.38% | 8.67% to < 10.59% | 18.39% to < 22.48% | 13.93% to < 17.03% | 22.37% to < 27.34% | 27.01% to < 33.01% |
| 1.1 | 13.38% to < 15.82% | 10.59% to < 12.52% | 22.48% to < 26.57% | 17.03% to < 20.13% | 27.34% to < 32.32% | 33.01% to < 39.01% |
| 1.2 | ≥ 15.82% | ≥ 12.52% | ≥ 26.57% | ≥ 20.13% | ≥ 32.32% | ≥ 39.01% |

Sub-Category 2C: Prevalence of students with special education needs, including gifted, who required 2 or more accommodations for EQAO Grade 3 and Grade 6 assessments (two factors).

Table: 2C – EQAO accommodations; 9.1% of MOV

| Weight | Grade 3 (50% of 2C) | Grade 6 (50% of 2C) |
|--------|------------------------|------------------------|
| 0.8 | < 22.93% | < 17.02% |
| 0.9 | 22.93% to < 29.48% | 17.02% to < 21.89% |
| 1 | 29.48% to < 36.03% | 21.89% to < 26.75% |
| 1.1 | 36.03% to < 42.58% | 26.75% to < 31.61% |
| 1.2 | ≥ 42.58% | ≥ 31.61% |

Category 3: Credit accumulation and participation in locally developed and alternative non-credit courses (K-Courses) by students with special education needs

Credit accumulation and participation in locally developed and alternative non-credit courses (K-Courses) by students with special education needs (secondary enrolment counts only).

Sub-Category 3A: Prevalence of Grade 9 and 10 credit accumulation for students with special education needs. Prevalence for Grade 9 is that of those who earned five or less credits; and prevalence for Grade 10 is that of those who earned 13 or fewer credits (two factors).

Table: 3A – Credit accumulation; 11.9% of MOV

| Weight | Earned 5 or Less credits in Grade 9 (40% of 3A) | Earned 13 or Less Credits in Grade 10 (60% of 3A) |
|--------|---|---|
| 0.8 | < 11.58% | < 16.21% |
| 0.9 | 11.58% to < 14.89% | 16.21% to < 20.84% |
| 1 | 14.89% to < 18.2% | 20.84% to < 25.47% |
| 1.1 | 18.2% to < 21.51% | 25.47% to < 30.1% |
| 1.2 | ≥ 21.51% | ≥ 30.1% |

Sub-Category 3B: Prevalence of Grade 9 and Grade 10 students with **special education needs enrolled in locally developed** courses (two factors).

Table: 3B – Enrolled in LD Courses; 1.3% of MOV

| Weight | Enrolled in LD Courses Grade 9 (40% of 3B) | Enrolled in LD Courses Grade 10 (60% of 3B) |
|---------------|---|--|
| 0.8 | < 14.08% | < 14.62% |
| 0.9 | 14.08% to < 18.1% | 14.62% to < 18.79% |
| 1 | 18.1% to < 22.12% | 18.79% to < 22.97% |
| 1.1 | 22.12% to < 26.14% | 22.97% to < 27.14% |
| 1.2 | ≥ 26.14% | ≥ 27.14% |

Sub-Category 3C: Prevalence of Grade 9 and Grade 10 students with special education needs enrolled in alternative non-credit courses (K-courses) (two factors).

Table: 3C – Enrolled in alternative non-credit courses (K Courses); 1.5% of MOV

| Weight | Enrolled in K-Courses Grade 9 (40% of 3C) | Enrolled in K-Courses Grade 10 (60% of 3C) |
|---------------|--|---|
| 0.8 | < 5.55% | < 4.71% |
| 0.9 | 5.55% to < 7.13% | 4.71% to < 6.05% |
| 1 | 7.13% to < 8.72% | 6.05% to < 7.4% |
| 1.1 | 8.72% to < 10.3% | 7.4% to < 8.74% |
| 1.2 | ≥ 10.3% | ≥ 8.74% |

MOV Categories 4 to 7:

Categories 4 to 7 address each school board's ability to respond to its population of students with special education needs. This is done by accounting for other external factors that affect the school board's ability to meet these needs. These four categories are as follows:

- Remote and Rural Adjustment (category 4)
- Indigenous Adjustment (category 5)
- French-language School Board Adjustment (category 6)
- Northern Adjustment (category 7)

Category 4: Remote and Rural Adjustment

The MOV's Remote and Rural Adjustment provides school boards with funding based on three sub-categories/factors that align with amounts of the Remote and Rural components described in the CSF and the LRF. These three sub-categories are below:

- Sub-Category 4A: School Board Enrolment (one factor)
- Sub-Category 4B: Distance/Urban Factor/French-Language Equivalence (one factor)
- Sub-Category 4C: School Dispersion (one factor)

Category 5: Indigenous Adjustment

Each school board receives a percentage of available funding reflecting its share of weighted enrolment as within the Census-Based Per-Pupil amount of the BAP component calculated as follows: ADE × weighted estimated percentage of students who are First Nations, Métis or Inuit¹. Further information on these percentages and weighting factors can be found in the Indigenous Education Supports Allocation under the LRF section of this guide. This category complements the ministry's effort to better reflect each school board's ability to respond to its population of students with special education needs. This is done by accounting for other external factors that affect the school board's ability to meet these needs (one factor).

Category 6: French-Language School Board Adjustment

This category recognizes that school boards operating in a minority language context have unique challenges supporting students with special education needs, while also recognizing board size for all French-language school boards. There are two factors in this category.

- Sub-Category 6A: Base amount of \$551,375.37 per school board in a minority language context (one factor)
- Sub-Category 6B: School Board Enrolment (one factor)

¹ Each school board's weighted estimated percentage of students who are First Nations, Métis or Inuit is set out in the Core Ed regulation.

Category 7: Northern Adjustment

The Northern Adjustment category supports a regional collaboration model that serves all northern district school boards and isolate board school authorities through three regional cooperatives. There are two factors in this category.

The Northern Adjustment cooperatives determine local special education priorities, including in underserved rural and remote communities in Northern Ontario, through the following:

- Delivery of joint, innovative and cost-effective special education programs and services that address the challenges associated with providing programs and services to students with special education needs
- Coordinated and integrated assessment, consultation and treatment services on a multi-agency, multi-ministry basis to children and youth with physical, psychological and educational challenges

The Northern Adjustment includes the following two amounts:

- Sub-Category 7A: Northern Support amounts (one factor)
- Sub-Category 7B: Integrated Support amounts (one factor)

| Cooperative | Northern Supports Amount (Sub-Category 7A) | Integrated Supports Amount (Sub-Category 7B) | Northern Adjustment Total |
|--------------------------|---|---|----------------------------------|
| North East | \$4.1 million | \$0.7 million | \$4.8 million |
| North West | \$2.3 million | \$0.4 million | \$2.6 million |
| Northern French-language | \$3.5 million | \$0.6 million | \$4.2 million |

Funding is allocated to one school board in each of the three regional cooperatives to administer on behalf of all district school boards and isolate board school authorities within the cooperatives:

- North East cooperative, administered by District School Board Ontario North East
 - The 11 school boards, including isolate boards, that benefit from the programs and / or services established by this cooperative are the following:
 - Algoma DSB

- DSB Ontario North East
 - Huron-Superior Catholic DSB
 - Near North DSB
 - Nipissing-Parry Sound Catholic DSB
 - Northeastern Catholic DSB
 - Rainbow DSB
 - Sudbury Catholic DSB
 - James Bay Lowlands Secondary DSAB
 - Moose Factory Island DSAB
 - Moosonee DSAB
- North West cooperative, administered by Thunder Bay Catholic District School Board
 - The eight school boards that benefit from the programs and / or services established by this cooperative are the following:
 - Keewatin-Patricia DSB
 - Kenora Catholic DSB
 - Lakehead DSB
 - Northwest Catholic DSB
 - Rainy River DSB
 - Superior North Catholic DSB
 - Superior-Greenstone DSB
 - Thunder Bay Catholic DSB
- Northern French-language cooperative, administered by Conseil scolaire public du Grand Nord de l'Ontario
 - The six school boards that benefit from the programs and / or services established by this cooperative are the following:
 - CSP du Grand Nord de l'Ontario
 - CSP du Nord-Est de l'Ontario

- CSCD des Grandes Rivières
- CSDC Franco-Nord
- CSDC des Aurores boréales
- CSDC du Nouvel-Ontario

Funding provided through the Northern Adjustment category of the MOV may only be used for its intended purpose – regionally determined special education priorities that are addressed through joint, innovative and cost-effective special education programs and services. Any unspent funding must be reported as deferred revenue to be used for Northern Adjustment initiatives in future years. Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

Special Education Statistical Prediction Model (SESPM) Component

The SESPМ is a logistic regression model that draws from the latest available Ontario Ministry of Education anonymized student data, 2023–24 OnSIS data (most recent available), merged with indicators from Statistics Canada's census data, to estimate the proportion of students predicted to receive special education programs and services in each of Ontario's district school boards.¹

In year three of the five-year phase-in of 2021 census data in the SESPМ component, the following values are used:

- 2/5 of the prediction value is based on the 2006 census
- 3/5 of the prediction value is based on the 2021 census

The prediction value for each school board reflects the relationship between the actual percentage of students reported to be receiving special education programs and/or services in the school board and the average level of socio-economic status of all students enrolled in the school board.

The following demographic factors have been used:

- Occupational structure
- Median income
- Parent level of education

¹ The SESPМ regression model was originally developed in 2009 by Dr. J. Douglas Willms from the University of New Brunswick's Canadian Research Institute for Social Policy.

- Percentage of families below Statistics Canada's low-income cut-off
- Percentage of unemployed individuals
- Percentage of Indigenous families
- Percentage of recent immigrants
- Percentage of individuals who moved in previous year
- Metropolitan influence zone

The likelihood that a student will receive special education programs and/or services is estimated with a logistic regression model, which models the probability of a student being identified as receiving special education programs and/or services (e.g., $Y_i = 1$ if reported; $Y_i = 0$ if not reported) as a function of a set of n covariates or predictors.

The analysis is informed by the predictive power of 14 separate logistic regression models, including one for each of the 12 definitions within the ministry's categories of exceptionalities¹, one for students 'non-identified with an Individual Education Plan (IEP),' and one for students 'non-identified without an IEP.' The 14 logistic regression analyses are run across four grade ranges, for a total of 56 separate logistic regression models.

For each school board, the prediction formulae for these 56 models were used to predict the proportion of students who could be expected to receive special education programs and/or services in each category, given the demographic characteristics of all the students served by the school board, and then summed to achieve an estimate of the total predicted proportion of students who could be expected to receive special education programs and/or services.

The functional form of the model is as follows:

$$\text{Probability } (Y_1 = 1, \text{ given a student's set of background characteristics}) \\ = 1 / [1 + \exp -(\beta_0 + \beta_1 X_{1j} + \beta_2 X_{2i} + \dots + \beta_n X_{ni})]$$

¹ There are five categories and twelve definitions of exceptionalities as follows:
 BEHAVIOUR – Behaviour
 INTELLECTUAL – Giftedness, Mild Intellectual Disability, Developmental Disability
 COMMUNICATION – Autism, Deaf and Hard-of-Hearing, Language Impairment, Speech Impairment, Learning Disability
 PHYSICAL – Physical Disability, Blind and Low Vision
 MULTIPLE – Multiple Exceptionalities

where Y_i denotes whether or not a student was reported as receiving special education programs and/or services; and $x_1 \dots x_n$ are the student's gender and census-derived demographic characteristics.

The regression coefficients, $\beta_0, \beta_1, \dots, \beta_n$ are estimated from the anonymized data for all Ontario students in 2023–24. With these estimates, the model estimates the probability that a student with a particular set of background characteristics would receive special education programs and/or services.

Therefore, in a school board where each student's age and census-derived demographic characteristics are known, the prediction model can be used to estimate the probability that each student would receive special education programs and/or services. The sum of these probabilities for each of the students provides an estimate of the total predicted proportion of students that are likely to receive special education programs and/or services in that school board.

The school board-specific prediction is created by adding the prediction calculated for all its students based on the demographic characteristics of each student's postal code. The board-specific prediction is multiplied by its ADE to determine the board-specific number of students predicted to receive special education programs and services. Each board's allocation of the total SESPM funding available is determined by its ratio of board-specific number of students predicted to receive special education programs and services divided by the total provincial number of students predicted to receive special education programs and services.

Each school board's funding under the SESPM component is set out in the Core Ed regulation.

Collaboration and Integration Base Component

The Collaboration and Integration Base component provides every school board with base funding of \$551,375.37. Its purpose is to enable school boards to explore collaborative and integrated approaches to serving students with special education needs.

Multi-Disciplinary Supports Component

The Multi-Disciplinary Supports component supports students with special education needs, including subsets of this population such as autistic students, and other needs such as mental health. The Multi-Disciplinary Supports component includes the following two amounts:

- Multi-Disciplinary Team amount
- Other Staffing Resources amount

Multi-Disciplinary Team Amount

Funding is provided for a multi-disciplinary team for all school boards (up to four additional full-time equivalents (FTEs) per school board), to help build school board capacity, support special education assessments and help teachers, educational assistants, and other staff better understand and adapt to the unique needs of their students.

School boards generate funding for the Multi-Disciplinary Team amount based on the number of multi-disciplinary team members employed, up to a maximum of four. Each multi-disciplinary team member generates \$114,040.13 for the school board.

The type of staff members composing the multi-disciplinary team should reflect local needs, and could include any combination of a psychologist, behavioural specialist, speech-language pathologist, registered social worker, or a person in a position that requires similar qualifications.

Further details regarding financial reporting on the Multi-Disciplinary Team amount can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

Other Staffing Resources Amount

Funding is provided for other staffing resources to support students with special education needs. School boards have flexibility to use this funding for special education staffing that will address their local needs.

The other staffing resources amount is allocated to school boards as per the Differentiated Needs Allocation table of the Core Ed regulation.

Local Special Education Priorities Component

The Local Special Education Priorities component provides funding to school boards to enhance support for students with special education needs.

School boards may use this funding to address local special education priorities including the following:

- additional educational staff and/or professional/paraprofessional staff to support students with special education needs (e.g., special education resource teachers, educational assistants, speech-language pathologists, occupational therapists, and psychologists among others)
- other local priorities such as evidence-based programs and interventions, as well as transition supports

The Local Special Education Priorities component is calculated using the following formula:

$$\text{Base amount } \$127,148.00 + (\$4.75 \times \text{ADE})$$

Early Math Intervention Component

The Early Math Intervention component provides funding to school boards to support early math intervention for elementary students with special education needs. This funding helps increase student engagement, close learning and achievement gaps and support elementary students with special education needs to be prepared for the transition into the de-streamed Grade 9 Mathematics course. This funding may be used for instructional staff or resources.

Funding is calculated based on the following:

$$\$121,369.76 + (\$0.33 \times \text{ADE})$$

Professional Assessments Component

The Professional Assessments component provides funding for school boards to conduct professional assessments (e.g., speech and language, psycho-educational) to help reduce wait times.

Funding can be used by school boards for the following:

- conduct or provide professional assessments in person or virtually
- purchase, develop and/or enhance a board level information system that would track data, processes and practices related to conducting professional assessments
- provide funding for professional services to develop infrastructure at the board level, such as electronic case management information systems, to manage wait lists, track professional assessments, respond to professional staff shortages, and complete professional assessments in a timely way

This funding is calculated using a base amount and per-pupil amount as follows:

base amount: $1.22545110 \times \$86,509.18$ (professional / para-professional salary and benefits benchmark)

+

Per-pupil amount: $\$2.17 \times \text{total ADE}$

NEW – Special Education and Disabilities Transitions (SEDТ) Component

The SEDТ component provides funding to support future preparedness, improved transitions and strengthened pathways for students with special education needs and/or disabilities as they move into school, between schools, and from secondary school to employment, community participation, or post-secondary education. This funding enables school boards to enhance transition planning, expand experiential learning opportunities, and collaborate with community and employer partners to improve long-term outcomes for students.

Funding can be used by school boards to:

- support improved transition practices for students with special education needs and/or disabilities entering school, moving between schools or panels, and transitioning from secondary school to work, the community or post-secondary education
- develop and share best practices, resources, and tools, including resources for parents and students, that promote successful transitions into school, between schools, and toward post-secondary destinations, including employment and community participation
- implement and sustain effective school board-level processes and procedures that support consistent, high-quality transition planning across the system
- provide targeted supports that enable students with disabilities to pursue cooperative education credits across a variety of placement settings, including technological education and skilled trades, and offer opportunities for practical experience aligned with students' interests to improve employment prospects after graduation
- increase awareness among employers and communities regarding the strengths, abilities, and potential of students with disabilities, including students with developmental disabilities, and promote inclusive workplace

practices that expand access to cooperative education and hands-on learning opportunities

- strengthen partnerships between school boards, employers, and community organizations to support successful transitions to work and community involvement
- implement transition-to-work programming delivered in partnership with local business and community partners

The SEDT component is calculated as follows:

$$\$75,000 + (\$2.65 \times \text{ADE})$$

3. Complex Supports Allocation

The Complex Supports Allocation is intended for specialized supports for students with complex special education needs.

The Complex Supports Allocation is made up of the following components:

- Special Incidence Portion (SIP) component
- Education and Community Partnership Programs (ECP) component
- Care and Treatment Education Programs (CTEP) component
- Behaviour Expertise component

Special Incidence Portion (SIP) Component

The Special Incidence Portion (SIP) component supports students with high complex special education needs who require more than two full-time staff to address their health and/or safety needs, and those of others at their school.

Funding for the SIP component is again based on an interim formula. This funding approach is intended to relieve school boards of administrative work related to the SIP claims submission process. SIP funding for the 2026–27 school year is allocated through two amounts.

Interim Base Amount

Funding is calculated using 2025–26 SIP amounts. Each school board's Interim Base amount is set out in the Core Ed regulation.

Exceptional Circumstances Amount

Each school board's Exceptional Circumstances amount is calculated as follows:

$$\$65,966 + (\text{ADE} \times \$2.68)$$

Education and Community Partnership Programs (ECPP) Component

The Education and Community Partnership Programs (ECPP) component provides funding to school boards for education programs for students who cannot attend school because they have been court-ordered into a facility (i.e., a youth justice secure or open custody/detention facility or an adult custodial facility serving youth), or the Syl Apps Youth Centre, or for those attending the provincial Child and Parent Resource Institute (CPRI) program. These are voluntary partnerships developed between school boards and government-approved facilities.

The provision of education in these facilities is subject to a formal agreement, such as a Memorandum of Understanding, between a school board and the facility.

Each school board receives its 2025–26 ECPP component as set out in the 2025–26 Core Ed regulation, adjusted for 2026–27 labour-related increases¹, for youth justice and adult custodial programs serving youth, and the Syl Apps Youth Centre and the provincial CPRI programs. These amounts are subject to in-year changes as outlined in the *Directives for Education and Community Partnership Programs (ECPP) 2026–27, Spring 2026*, available on the [CTEP and ECPP webpage](#), which provide direction to school boards on the funding of these programs.

Each school board's ECPP component is set out in the Core Ed regulation.

Additional funding is provided to school boards to help offset the accommodation costs of classrooms in ECPP settings that operate in school board space. This funding is included in the School Operations Allocation of the School Facilities Fund.

¹ As per the updates effective September 1, 2026, in the Terms and Conditions of Employment for Principals and Vice-principals as well as the ongoing phase-out of the Occasional Teacher Top-up.

Care and Treatment Education Programs (CTEP) Component

The Care and Treatment Education Programs (CTEP) component provides funding for education programs for students who cannot attend regular school due to their primary need for care and/or treatment. School boards are encouraged to seek partnerships with government-approved agencies, as these often offer the best value for money in these programs. However, in 2026–27, school boards will continue to have the flexibility to partner with other agencies or provide the program directly to students while they continue to explore appropriate partnerships.

The CTEP is made up of the following two amounts:

- CTEP Base amount
- CTEP Per Pupil amount

CTEP Base Amount

Each school board receives its 2025–26 CTEP Base amount as set out in the 2025–26 Core Ed regulation, adjusted for 2026–27 labour-related increases¹.

Each school board's CTEP Base amount is set out in the Core Ed regulation.

CTEP Per Pupil Amount

The CTEP Per Pupil amount is calculated as follows:

$$\$3.70 \times \text{ADE}$$

Further details can be found in the *Directives for Care and Treatment Education Programs (CTEP) 2026–27, Spring 2026* available on the [CTEP and ECPP webpage](#), which provides direction to school boards on the funding of these programs.

Additional funding is provided to school boards to help offset the accommodation costs of classrooms in CTEP settings that operate in school board space. This funding is included in the School Operations Allocation of the School Facilities Fund. School boards may use their Student Transportation Fund to provide the transportation that they have authority to provide through that fund.

¹ As per the updates effective September 1, 2026, in the Terms and Conditions of Employment for Principals and Vice-principals as well as the ongoing phase-out of the Occasional Teacher Top-up.

Behaviour Expertise Component

The Behaviour Expertise component provides funding for school boards to hire board-level Applied Behaviour Analysis (ABA) expertise professionals, including Behaviour Analysts registered with the College of Psychologists and Behaviour Analysts of Ontario, to provide training opportunities that will build school board capacity in ABA and to provide After-School Skills Development programs for autistic students and students with other special education needs.

The Behaviour Expertise component is made up of the following three amounts:

- Professionals with ABA Expertise amount
- ABA Training amount
- After-School Skills Development (ASSD) amount

Professionals with ABA Expertise Amount

The Professionals with ABA Expertise amount provides funding for school boards to hire board-level professionals with ABA expertise. School boards are encouraged, where possible, to hire Behaviour Analysts registered with the College of Psychologists and Behaviour Analysts of Ontario or individuals with equivalent qualifications. The use of ABA instructional approaches has proven to be effective for some autistic students and other students with special education needs. Board-level professionals with ABA expertise support principals, teachers, educators and other school staff by providing and coordinating ABA coaching, training and resources; and facilitating school boards' collaboration with community service providers, parents and schools and supporting transition processes.

Funding is allocated based on the following formula:

$$\text{\$207,496.00 per school board} + (\text{\$6.87} \times \text{ADE})$$

ABA Training Amount

The ABA Training amount provides funding for training opportunities to build school board capacity in ABA. School boards may utilize the ABA Training amount for the following:

- professional development (including travel, meals, accommodation)
- procurement or development of resources/programs

- release time/supply costs for staff on training (EAs/educators/school teams)

The formal or informal ABA training opportunities and/or mentoring must be practical and oriented at developing capacity to apply and individualize ABA methods. The training should cover the following areas:

- behaviour and functions of behaviour
- assessments and data collection to inform ABA instructional methods
- development, implementation and monitoring of effective Individual Education Plans and Transition Plans that incorporate ABA methods in a variety of educational settings

Funding is allocated based on the following formula:

$$\$1,500.00 \text{ per school board} + (\$2.95 \times \text{ADE})$$

After-School Skills Development (ASSD) Amount

ASSD programs implemented by school boards provide autistic students and students with other special education needs who may benefit from the program with additional targeted skills development opportunities, outside the instructional day, to better equip them for classroom success and to achieve other outcomes such as improved social and communication skills.

Funding is allocated based on the following formula:

$$\$58,312.00 \text{ per school board} + (\$1.43 \times \text{ADE})$$

4. Specialized Equipment Allocation

The Specialized Equipment Allocation (SEA) is for the costs of equipment essential to support students with special education needs as described in the *Specialized Equipment Allocation (SEA) 2026–27 Directives, Spring 2026* available on the [Education Funding webpage](#), and in accordance with the Core Ed regulation under the Education Act.

The SEA is made up of the following components:

- SEA Formula component
- SEA Claims-Based component

SEA Formula Component

The SEA Formula component is for the purchase of specialized equipment with costs under \$5,000 before taxes. This funding also supports school boards in providing training for staff and students with special education needs (where applicable), equipment set-up, maintenance, and repair as determined by the school board for all SEA equipment, including SEA equipment funded through the SEA claims-based process, as described in the *Specialized Equipment Allocation (SEA) 2026–27 Directives, Spring 2026* available on the [Education Funding webpage](#).

The SEA Formula component is made up of the following two amounts:

- SEA Base amount
- SEA Per Pupil amount

SEA Base Amount

Each school board receives a base amount of \$200,000.00.

SEA Per Pupil Amount

The SEA Per Pupil amount is calculated as follows:

$$\$51.10 \times \text{ADE}$$

SEA Claims-Based Component

The SEA Claims-Based component provides funding to school boards for the purchases of single items (any equipment type technology related or not) in the amount of \$5,000 or more before taxes required by an individual student with special education needs. There is no deductible.

School boards are expected to have an internal process that allocates SEA funding as well as a school board internal contribution to support student specialized equipment needs in an equitable and timely fashion.

Eligibility and portability requirements for SEA funding are outlined in the Core Ed regulation and described in the *Specialized Equipment Allocation (SEA) 2026–27 Directives, Spring 2026* available on the [Education Funding webpage](#).

School Facilities Fund (SFF)

The School Facilities Fund (SFF) addresses the costs of operating school facilities (heating, lighting, maintaining, and cleaning) as well as the costs of repairing and renovating schools. It also provides additional support for students in rural and northern communities.

The SFF comprises the following allocations:

| Name of Allocation | Description of Funding |
|--|---|
| 1. School Operations Allocation | Addresses the costs of operating school buildings (such as heating, ventilation, lighting, maintenance, and cleaning). School boards may be eligible for additional funding which recognizes costs for schools that are distant from one another and that are operating at less than full capacity. |
| 2. School Renewal Allocation | Addresses the costs of maintaining and renewing school buildings (such as repairs and upgrading ventilation systems and accessibility updates). School boards may be eligible for additional funding which recognizes costs for schools that are distant from one another and that are operating at less than full capacity. |
| 3. Rural and Northern Education Allocation | Dedicated funding to further improve education for students from rural and northern communities. |

Accountability and Reporting

School boards' spending on student transportation and school facilities shall not exceed the total funding generated through the SFF and Student Transportation Fund (STF) plus up to a maximum of 5 per cent of the total amount generated

through the Classroom Staffing Fund (CSF), Learning Resources Fund (LRF), and Special Education Fund (SEF). Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

1. School Operations Allocation

This allocation is intended to address the staffing and non-staffing costs of operating school facilities (e.g., heating, ventilation, lighting, maintaining, cleaning) and the additional costs associated with operating schools based on unique geographic considerations (e.g., geographically isolated schools). This allocation includes the additional funding that was added to Core Ed in 2022–23 (after COVID-19) to support the increased costs associated with operating ventilation systems longer and replace filters more frequently.

The School Operations Allocation comprises the following components:

- Base School Operations component
- Enhanced Top-up for School Operations component
- Community Use of Schools component
- Capital Lease on School Authority Amalgamation component
- Education and Community Partnership Programs (ECP) and Care and Treatment Education Programs (CTEP) Operations component
- SFF – Supports for Students component
- SFF – Benefits Trusts component
- Renewal Software Licensing Fee component

Definitions to support this allocation are in the following tables:

School Operations Allocation – Key Elements

| Element | Elementary and Secondary Panels | Adult Education / Other Programs |
|----------------|--|--|
| Enrolment | <ul style="list-style-type: none"> • Elementary panel: day-school ADE of pupils enrolled in | <ul style="list-style-type: none"> • Day-school ADE of pupils 21 years of age or older, high-credit |

| Element | Elementary and Secondary Panels | Adult Education / Other Programs |
|---------|---|---|
| | <p>junior kindergarten, senior kindergarten, and Grades 1 through 8.</p> <ul style="list-style-type: none"> Secondary panel: day-school ADE of pupils enrolled in Grades 9 through 12, excluding students 21 years of age and older. | <p>portion of pupils in secondary school.</p> <ul style="list-style-type: none"> ADE of pupils enrolled in continuing education credit courses during the day (excluding pupils enrolled in correspondence self-study/online learning programs). ADE of pupils enrolled in summer school programs. Approved spaces in care, treatment and custody programs that operate in school board-owned space are treated as continuing education. |

| Element | Elementary and secondary panels | Adult Education / Other Programs |
|------------------------------|---|----------------------------------|
| On the Ground Capacity (OTG) | The ministry has identified categories of instructional space for all elementary and secondary facilities of a school board using the Report of the Pupil Accommodation Review Committee (August 1998). A loading has been assigned to each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity. | N/A |

| Element | Elementary and secondary panels | Adult Education / Other Programs |
|----------------------------|---|---|
| Benchmark Area Requirement | <p>Elementary panel benchmark: 9.70 m²</p> <p>Secondary panel benchmark: 12.07 m²</p> | <p>Benchmark: 9.29 m²</p> <p>The Benchmark Area Requirement for Adult Education and</p> |

| Element | Elementary and secondary panels | Adult Education / Other Programs |
|-------------------|---|---|
| per Pupil (fixed) | The Benchmark Area Requirement per Pupil provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming (including primary class size), and secondary school programming. It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g., ESL) programming. | Other Programs is lower than the traditional secondary school panel because no additional space is required for special needs programs. |

| Element | Elementary and secondary panels, adult education/other programs | Adult Education / Other Programs |
|---------------------------------|---|---|
| Supplementary Area Factor (SAF) | The school board specific SAF recognizes unique design features of a board's school facilities such as wide hallways, large shop spaces, and auditorium space, as well as the additional space requirement associated with special needs programming. Each school board has an elementary and secondary SAF that is greater than or equal to an adjustment factor of 1.0. Each school board's SAFs are set out in the Core Ed regulation. | The secondary SAF is used for adult education/other programs. |

| Element | Elementary and Secondary panels, Adult Education /Other Programs |
|-------------------------------|---|
| Benchmark for Operating Costs | \$106.96/m ² |

Weighted School Age

For the purposes of calculating the SAF and the school renewal cost benchmark (i.e., over/under 20 age factor benchmarks), the ministry determines a weighted average age for each school to better reflect a school's age. The age of the original building and all permanent additions are weighted by their respective gross floor area. The following example demonstrates how the weighted average ages are calculated.

Example: School Age Calculation

| Construction History | Age | Gross Floor Area (GFA) | Age × GFA |
|-----------------------------|------------|-------------------------------|------------------|
| Original construction | 40 | 1,000 | 40,000 |
| Addition | 20 | 1,500 | 30,000 |
| Addition | 10 | 3,000 | 30,000 |
| Demolition | 40 | -500 | -20,000 |
| Addition | 2 | 500 | 1,000 |
| Total | | 5,500 | 81,000 |

Weighted average age = $81,000 / 5,500 = 14.73$

The weighted ages of schools were last updated as of September 2, 2014.

Supplementary Area Factor (SAF)

A school board's SAF is determined by comparing its area per pupil, per panel, with the benchmark area per pupil (fixed benchmark) of 9.70 m² for elementary and 12.07 m² for secondary. If the school board's area per pupil is less than the fixed benchmark, it is deemed to have an SAF of 1.0. To calculate a school board's area per pupil, the total adjusted gross floor area (GFA) by panel is divided by the total on-the-ground capacity.

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

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

- Elementary schools with a capacity of less than 200 pupil places
- Secondary schools with a capacity of less than 300 pupil places
- Elementary schools where the variable benchmark is less than the fixed area per pupil of 9.70 m²
- Secondary schools where the variable benchmark is less than the fixed benchmark area per pupil of 12.07 m²

For the first two items above, the actual GFA is used, as the ministry does not have a construction area benchmark for schools below the specified capacity threshold. For the last two items above, for the purposes of calculating the SAF, a school's GFA was not adjusted below the fixed elementary (9.70 m²) or secondary (12.07 m²) benchmark area requirements.

The table below illustrates how the elementary SAF has been calculated for a school board with three board-owned elementary schools, XX, YY, and ZZ.

Example: Elementary SAF Calculation

| School | Weighted Average Age | On the Ground Capacity (OTG) | Adjusted Area Calculation [Area per Pupil = (GFA / OTG)] | GFA Final |
|--------|----------------------|------------------------------|---|------------------------|
| XX | 40 | 210 | Actual GFA = 2,431 m ² No adjustment as site was built prior to benchmarks. | = 2,431 m ² |
| YY | 5 | 465 | Actual GFA = 5,100 m ² | = 4,813 m ² |

| School | Weighted Average Age | On the Ground Capacity (OTG) | Adjusted Area Calculation [Area per Pupil = (GFA / OTG)] | GFA Final |
|--------------|----------------------|------------------------------|--|-----------------------------|
| | | | <p>Benchmark (BM) GFA based on OTG of 465 pupil places:</p> <ul style="list-style-type: none"> • BM variable area per pupil = 10.35 m² • Required GFA = 4,813 m² <p>Take lesser of 5,100 m² and 4,813 m².</p> <p>The adjusted GFA would be used to calculate the SAF the elementary panel.</p> | |
| ZZ | 3 | 620 | <p>Actual GFA = 6,070 m²</p> <p>Benchmark (BM) GFA based on OTG of 620 pupil places:</p> <ul style="list-style-type: none"> • BM variable area per pupil = 10.12 m² • Required GFA = 6,295 m² <p>Take lesser of 6,070 m² and 6,295 m².</p> <p>The unadjusted GFA would be used to calculate the elementary SAF.</p> | 6,070 m ² |
| Total | - | 1,295 | - | 13,314 m² |

School Board Elementary SAF

= (Total GFA / Total OTG) / Benchmark Area per Pupil

= (13,314 m² / 1,295) / 9.70 m²

= 1.060

Each school board's Supplementary Area Factor is set out in the Core Ed regulation.

The data used to calculate the SAFs for the elementary and secondary panels of base school operations were last updated as of March 8, 2019. All other datasets were last updated September 2, 2014.

Base School Operations Component

The Base School Operations component is calculated using the following formula:

$$\text{Enrolment} \times \text{Benchmark Area Per Pupil} \times \text{SAF} \times \text{Benchmark for Operating Costs}$$

The factors used to determine the Base School Operations component for elementary, secondary, and other programs are set out in the Elementary SAF Calculation table.

The data used to calculate the SAFs for the elementary and secondary panels of base school operations were last updated as of March 8, 2019. All other datasets were last updated September 2, 2014.

Enhanced Top-up for School Operations Component

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

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

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

| Definition | Description |
|--|---|
| Eligibility requirements to qualify for enhanced top-up. | <p>A school facility¹ is eligible for Enhanced Top-up for School Operations if it meets one of the following criteria:</p> <ul style="list-style-type: none"> • school facility is an elementary school where the next closest elementary or secondary school of the board is at least 10 kilometres away, or • school facility is a secondary school where the next closest secondary school of the board is at least 20 kilometres away. |

NOTE: The distance to the closest school is measured by road distance, and the next closest school facility does not include any school facility on the same campus.

Enhanced Top-up for School Operations component =

$$\begin{aligned} & \text{min (100\%, 1 - ADE/OTG)} \\ & \times \text{OTG} \times \text{Benchmark Area Per Pupil} \times \text{SAF} \\ & \times \text{Benchmark for Operating Costs} \end{aligned}$$

The Enhanced Top-up for School Operations component along with other components of School Operations Allocation will ensure that qualifying school facilities are funded at 100 per cent of their capacity.

New school facilities that opened or school facilities that have undergone significant renovations in or after 2021–22 are not eligible for this funding in 2026–27.

Note that the SAF applied to the Enhanced Top-up for School Operations component reflects data available in SFIS as of September 2, 2014.

¹ School facilities that only have remote learning ADE are not eligible for this funding.

Community Use of Schools Component

This funding allows school boards to reduce the rates for school space used by the community by helping school boards with the costs involved with keeping schools open after hours such as heating, lighting, and cleaning.

An amount for each school board is estimated based on its relative share of the total of components of the School Operations Allocation (Base School Operations, Education and Community Partnership Programs (ECP) Operations, Care and Treatment Education Programs (CTEP) Operations and Enhanced Top-up for School Operations) of the previous year. This share is then multiplied by the total available funding.

Each school board's allocation under [Community Use of Schools](#) is set out in the Core Ed regulation.

Capital Lease on School Authority Amalgamation Component

This component is being provided to continue capital lease arrangements made by former school authorities in remote communities.

Education and Community Partnership Programs (ECP) and Care and Treatment Education Programs (CTEP) Operations Component

This component is being provided to help offset the accommodation costs of classrooms in care and/or treatment, and custody and provincial program settings that operate in school board space.

SFF – Supports for Students Component

The SFF – Supports for Students component provides flexible funding for school boards to promote safe and healthy schools.

School boards should use this funding (also known as Investment in System Priorities), along with the other portions of funding within the Supports for Students component in CSF and LRF, for its intended purpose under respective collective agreements for appropriate employee groups.

Note that other portions of this funding support classroom staff and other non-classroom staff through the Supports for Students components within CSF and LRF respectively.

Each school board's allocation of the SFF – Supports for Students component is set out in the Core Ed regulation.

SFF – Benefits Trusts Component

The SFF – Benefits Trusts component provides the incremental funding required to support the Employee Life and Health Trusts (ELHTs) for school operations staff.

Note that other portions of this funding support classroom, non-classroom and school board administration staff through the Benefits Trusts components within CSF, LRF and SBAF respectively.

The incremental funding consists of the Crown Contribution and Benefits Stabilization Adjustment. Refer to [CSF – Benefits Trusts component](#) for further descriptions.

Each school board's funding for each amount under the SFF – Benefits Trusts component is set out in the Core Ed regulation.

Renewal Software Licensing Fee Component

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

Each school board's Renewal Software Licensing Fee component is set out in the Core Ed regulation.

2. School Renewal Allocation

Funding through this allocation is intended to maintain, renew (e.g., roof repairs), and improve schools (e.g., addressing accessibility and adding ventilation to non-ventilated spaces in schools); and provides additional cost adjustments to account for geographic considerations impacting renewal activity (e.g., geographically isolated schools).

The School Renewal Allocation comprises the following components:

- Base School Renewal component
- Enhanced Top-up for School Renewal component

- Deferred Maintenance Needs Enhancement component
- School Renewal Investment component

The School Renewal Allocation is primarily limited to capital renewal expenditures. Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

Cap on Operating Expenses

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

Definitions to support this allocation are in the following tables:

School Renewal Allocation – Key Elements

| Element | Elementary and Secondary Panels | • Adult Education / Other Programs |
|----------------|--|--|
| Enrolment | <ul style="list-style-type: none"> • Elementary panel: day-school ADE of pupils enrolled in junior kindergarten, senior kindergarten, and Grades 1 through 8. • Secondary panel: day-school ADE of pupils enrolled in Grades 9 through 12, excluding students 21 years of age and older. | <ul style="list-style-type: none"> • Day-School ADE of pupils 21 years of age or older, high-credit portion of pupils in secondary school. • ADE of pupils enrolled in continuing education credit courses during the day (excluding pupils enrolled in correspondence self-study/online learning programs). • ADE of pupils enrolled in summer school programs. • Approved spaces in care, treatment and custody programs that operate in school board-owned space are treated as continuing education. |

| Element | Elementary and secondary panels | Adult Education / Other Programs |
|------------------------------|---|----------------------------------|
| On the Ground Capacity (OTG) | The ministry has identified categories of instructional space for all elementary and secondary facilities of a school board using the Report of the Pupil Accommodation Review Committee (August 1998). A loading has been assigned to each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity. | N/A |

| Element | Elementary and Secondary panels | Adult Education / Other Programs |
|--|---|---|
| Benchmark Area Requirement per Pupil (fixed) | <p>Elementary panel benchmark: 9.70 m²</p> <p>Secondary panel benchmark: 12.07 m²</p> <p>The Benchmark Area Requirement per Pupil provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming (including primary class size), and secondary school programming.</p> <p>It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g., ESL) programming.</p> | <p>Benchmark: 9.29 m²</p> <p>The Benchmark Area Requirement for Adult Education and Other Programs is lower than the traditional secondary school panel because no additional space is required for special needs programs.</p> |

| Element | Elementary and Secondary Panels | Adult Education / Other Programs |
|---------------------------------|--|---|
| Supplementary Area Factor (SAF) | <p>The school board specific SAF recognizes unique design features of a board's school facilities such as wide hallways, large shop spaces, and auditorium space, as well as the additional space requirement associated with special needs programming.</p> <p>Each school board has an elementary and secondary SAF that is greater than or equal to an adjustment factor of 1.0.</p> <p>Each school board's SAFs are set out in the Core Ed regulation.</p> | The secondary SAF is used for adult education/other programs. |

| Element | Elementary and Secondary panels, Adult Education/Other Programs |
|-----------------------------|---|
| Benchmark for Renewal Costs | <p>Allocation method benchmark for renewal costs: School board-specific weighted average of \$7.89 per m² and \$11.83 per m² with the weights reflecting the school board's total area under and over 20 years of age (weighted average age) respectively.</p> <p>Each school board's percentage of elementary and secondary school facility areas that are under and over 20 years of age are set out in the Core Ed regulation.</p> |

| Element | Elementary and Secondary panels, Adult Education/Other Programs |
|-----------------------|--|
| Geographic Adjustment | The GAF is a cost index used by the ministry to identify and recognize regional variations in the construction and renewal costs of school facilities. |

| | |
|---------------------|--|
| Element | Elementary and Secondary panels, Adult Education/Other Programs |
| Factor (GAF) (2011) | Each school board's GAFs are set out in the Core Ed regulation. |

Weighted School Age

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

Example: School Age Calculation

| Construction History | Age | Gross Floor Area (GFA) | Age × GFA |
|-----------------------------|------------|-------------------------------|------------------|
| Original construction | 40 | 1,000 | 40,000 |
| Addition | 20 | 1,500 | 30,000 |
| Addition | 10 | 3,000 | 30,000 |
| Demolition | 40 | -500 | -20,000 |
| Addition | 2 | 500 | 1,000 |
| Total | | 5,500 | 81,000 |

Weighted Average Age = $81,000 / 5,500 = 14.73$

The weighted ages of schools were last updated as of September 2, 2014.

Supplementary Area Factor (SAF)

A school board's SAF is determined by comparing its area per pupil, per panel, with the benchmark area per pupil of 9.70 m² for elementary and 12.07 m² for secondary. If the school board's area per pupil is less than the benchmark, it is deemed to have an SAF of 1.0. To calculate a school board's area per pupil, the total adjusted gross floor area (GFA) by panel is divided by the total on-the-ground capacity.

To determine a school board's total adjusted GFA, schools with a weighted average age of 10 years or less are subject to adjustment to reflect the

construction area benchmarks introduced in 2000. This adjustment reflects that school boards should have been building their schools to these ministry construction area benchmarks. The area per pupil calculation for these schools has been adjusted to reflect the lesser of the school's actual area per pupil or the variable construction area benchmarks introduced in 2011.

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

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

- Elementary schools with a capacity of less than 200 pupil places
- Secondary schools with a capacity of less than 300 pupil places
- Elementary schools where the variable benchmark is less than the fixed area per pupil of 9.70 m²
- Secondary schools where the variable benchmark is less than the fixed benchmark area per pupil of 12.07 m²

For the first two items, the actual GFA is used, as the ministry does not have a construction area benchmark for schools below the specified capacity threshold. For the last two items, the GFA is adjusted to reflect the lesser of the actual area per pupil or the (fixed) benchmark area requirement per pupil. This means that, for the purposes of calculating the SAF, a school's GFA was not adjusted below the fixed elementary (9.70 m²) or secondary (12.07 m²) benchmark area requirements.

The table below illustrates how the elementary SAF has been calculated for a school board with three board-owned elementary schools, XX, YY, and ZZ.

Example: Elementary SAF Calculation

| School | Weighted Average Age | On the Ground Capacity (OTG) | Adjusted Area Calculation [Area per Pupil = (GFA / OTG)] | GFA Final |
|--------|----------------------|------------------------------|---|------------------------|
| XX | 40 | 210 | Actual GFA = 2,431 m ² No adjustment as site was built prior to benchmarks. | = 2,431 m ² |
| YY | 5 | 465 | Actual GFA = 5,100 m ² | = 4,813 m ² |

| School | Weighted Average Age | On the Ground Capacity (OTG) | Adjusted Area Calculation [Area per Pupil = (GFA / OTG)] | GFA Final |
|--------------|----------------------|------------------------------|--|-----------------------------|
| | | | <p>Benchmark (BM) GFA based on OTG of 465 pupil places:</p> <ul style="list-style-type: none"> • BM variable area per pupil = 10.35 m² • Required GFA = 4,813 m² <p>Take lesser of 5,100 m² and 4,813 m²</p> <p>The adjusted GFA would be used to calculate the SAF the elementary panel.</p> | |
| ZZ | 3 | 620 | <p>Actual GFA = 6,070 m²</p> <p>Benchmark (BM) GFA based on OTG of 620 pupil places:</p> <ul style="list-style-type: none"> • BM variable area per pupil = 10.12 m² • Required GFA = 6,295 m² <p>Take lesser of 6,070 m² and 6,295 m².</p> <p>The unadjusted GFA would be used to calculate the elementary SAF.</p> | 6,070 m ² |
| Total | - | 1,295 | - | 13,314 m² |

$$\begin{aligned}
 \text{School Board Elementary SAF} &= (\text{GFA}/\text{OTG}) / \text{Benchmark Area per Pupil} \\
 &= (13,314 \text{ m}^2 / 1,295) / 9.70 \text{ m}^2 \\
 &= 1.060
 \end{aligned}$$

Each school board's Supplementary Area Factor is set out in the Core Ed regulation.

Age Factor – Over/Under 20 Years of Age

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

Benchmark

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

Base School Renewal Component

The Base School Renewal component is calculated using the following formula:

$$\text{Enrolment} \times \text{Benchmark Area Per Pupil} \times \text{SAF} \times \text{Benchmark for Renewal Cost} \times \text{GAF}$$

The factors used to determine the Base School Renewal component for elementary, secondary, and other programs are set in the table above.

Enhanced Top-up for School Renewal Component

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

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

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

New school facilities that opened or have undergone significant renovations in or after 2021–22 are not eligible for this funding this year.

| Definition | Description |
|---|--|
| Eligibility requirements to qualify for enhanced top-up | <p>A school facility¹ is eligible for Enhanced Top-up for School Renewal if it meets one of the following criteria, used to define “distant” schools:</p> <ul style="list-style-type: none"> • facility is an elementary school where the next closest elementary or secondary school of the board is at least 10 kilometres away, or • facility is a secondary school where the next closest secondary school of the board is at least 20 kilometres away. |

NOTE: The distance to the closest school is measured by road network, and the next closest school facility does not include any school facility on the same campus.

Enhanced Top-up for School Renewal component =

- min (100%, 1 – ADE/OTG)
- × OTG
- × Benchmark Area Per Pupil
- × SAF
- × Benchmark for Renewal Costs
- × GAF

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

¹ School facilities that only have remote learning ADE are not eligible for this funding.

Deferred Maintenance Needs Enhancement Component

The Deferred Maintenance Needs Enhancement component is an annual allocation provided to school boards to address deferred maintenance needs.

Each school board's Deferred Maintenance Needs Enhancement component is set out in the Core Ed regulation. The GAF is applied to this amount.

School Renewal Investment Component

This additional capital funding is allocated in proportion to a board's relative share of provincial Base School Renewal and Enhanced Top-Up for School Renewal components.

Each school board's School Renewal Investment component is set out in the Core Ed regulation.

3. Rural and Northern Education Allocation (RNEA)

The Rural and Northern Education Allocation (RNEA) is dedicated funding to further improve education for students from rural and northern communities.

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

School boards may use the funding for rural education based on local needs, such as the following:

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

Funding allotted to the school board may be used for school-level expenses using the 'List of Schools Eligible for Rural and Northern Education Allocation' provided on the [Ministry of Education website](#).

The list comprises schools in which at least half of the students are from rural communities, with modifications made by board of trustees' motion. This list can be modified further to include other schools through board of trustees' motion based on the following parameters:

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

School boards are required to publicly post details of RNEA expenses as well as those schools in which RNEA funding was spent.

Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

RNEA Methodology

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

$$\begin{aligned} & \text{number of rural students} \\ & \times \$153.62 \\ & \times [(\text{rural density factor} + \text{rural density ratio}) \div 2] \end{aligned}$$

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

Each school board's estimated number of rural students, rural density factor and rural density ratio for the RNEA are set out in the Core Ed regulation.

Number of Rural Students

For RNEA funding purposes, rural students are defined as students living in rural areas or population centres with a 2021 census population less than 10,000.

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

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

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

Rural Density Factor

The rural density is first calculated by dividing the rural enrolment of the school board by the rural area of the school board. The rural area of the school board is determined by taking the area of the school board that lies outside the geographic boundaries of the population centres with a 2021 census population of 10,000 or more.

The rural density factor is then calculated based on the following:

- a) If the rural density is less than 0.1, the rural density factor is 1.
- b) If the rural density is more than 4, the rural density factor is 0.
- c) A non-linear scaling function is used to map rural density between these values. The scaling function is set so that school boards with a rural density near the provincial average receive a rural density factor of about 0.5.

The rural density factor is inversely related to the rural density, subject to a minimum and a maximum – school boards with a lower rural density (i.e., a smaller number of students dispersed over a larger area) receive a higher rural density factor, until the maximum limit is reached.

Rural Density Ratio

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

$[\text{rural enrolment} \div \text{rural area (km}^2)] \div [\text{total enrolment} \div \text{total area (km}^2)]$

Student Transportation Fund (STF)

The Student Transportation Fund (STF) provides school boards with funding to transport students to and from home and school.

The STF includes three allocations, described in the table below:

| Name of Allocation | Description of Funding |
|---|--|
| 1. Buses and Contracted Special Purpose Vehicles Allocation | Funds the costs associated with transporting students between home and school using buses and contracted special-purpose vehicles (CSPVs). |
| 2. Taxis and Transit Allocation | Funds the costs associated with transporting students between home and school using contracted taxis, parent-operated vehicles, and public transit. |
| 3. Local Priorities and Operations Allocation | Supports local operational decisions based on unique circumstances and needs such as additional transportation costs associated with students Special Transportation Needs (STN), School Bus Rider Safety Training, and transportation to and from Provincial and Demonstration schools. |

Accountability and Reporting

School boards' spending on student transportation and school facilities shall not exceed the total funding generated through the STF and School Facilities Fund (SFF) plus up to a maximum of 5 per cent of the total amount generated through the Classroom Staffing Fund (CSF), Learning Resources Fund (LRF), and Special Education Fund (SEF). Further details regarding enveloping and financial reporting

can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

School boards and consortia are expected to provide several reports on student transportation during the school year - such as:

- By start of the school year: School Bell Time report
- During the school year: Daily Delays and Cancellations, Actual Routes & Runs and Student report for 2026–27, as well as Routing Simulation for 2026–27 (templates available within routing software)
- By end of the school year: Expenditure reports

Additional information on the reporting timelines, instructions and templates will be communicated to school boards and consortia by the Capital and Business Support Division of the ministry.

Eligibility for Student Transportation Funding

A set of criteria, referred to as Common Reference Standards (CRS), based on student and distance eligibility is applied to determine allocations under the STF. Funding is based on the optimal number of vehicles needed to transport students to and from school within a geographical area based on distance from their homes to their designated schools.

It is important to note that, while the CRS criteria is used for funding purposes, school boards can make local decisions on operational policies that vary from CRS criteria to reflect their local needs and circumstances.

Funding eligibility based on home-to-school distance

The home-to-school distance threshold criteria between a student's primary address to the designated school, based on grades, is set out below:

Table 1: Common Reference Standards (CRS) Criteria

| | JK/SK | Grades 1 to 8 | Grades 9 to 12 |
|-----------------------|----------------|----------------------|-----------------------|
| Eligibility threshold | 0.8 km or more | 1.6 km or more | 3.2 km or more |

In cases where a student does not meet the criteria noted above, the following eligibility conditions can be applied based on local needs:

- **Special transportation needs:** Students may be eligible for transportation under conditions determined by the school board if the students have approved supporting documentation or are attending a designated specialized program or approved local treatment centre
- **Hazardous walking conditions:** Students may be eligible for transportation if their walk from home to school may pose safety risks, such as multi-lane roads, lack of sidewalks, and railway crossings

Determining the Number of Routes for a School Board

Consortia conduct routing simulations to determine the optimal number of school routes needed to transport the volume of eligible students, based on CRS criteria, for all its member school boards.

The following is an illustrative example of how a consortium's routes shared by multiple boards is used to determine funding of each school board.

In this example, Consortium X has two-member school boards – A and B – and two routes. For each route, the routing simulation provides a vehicle type, total daily distance, total daily time, and the number of riders assigned to each run from the corresponding member school board.

Table 2: Illustrative Example - routing simulation data for Consortium X

| Consortium X | | T1 | T2 | T3 | T4 | T5 = (T3 + T4) |
|--------------|---------------|---------------|--------------------------------|----------------------------|----------------------------|---------------------------|
| Route | Vehicle Type | Distance (km) | Funded Time ¹ (min) | Riders from School Board A | Riders from School Board B | Total Riders on the Route |
| Route #1 | Full-Size Bus | 100 | 180 | 35 | 35 | 70 |
| Route #2 | Full-Size Bus | 150 | 210 | 45 | 15 | 60 |
| TOTAL | | 250 | 390 | 80 | 50 | 130 |

¹ See Daily Compensation Category under section 1 for details

In the example above, the share of routes, total daily driving distance and total daily driving time attributed to School Board A is determined as follows:

Table 3: Share of routes for School Board A

| School Board A | | $A1 = (T3 \div T5)$ | $A2 = (A1 \times T1)$ | $A3 = (A1 \times T2)$ |
|---|---------------|-----------------------------|----------------------------|-------------------------|
| Route | Vehicle Type | Board's Share of Routes (#) | Total Funded Distance (km) | Total Funded Time (min) |
| Route #1 | Full-Size Bus | 0.50 | 50 | 90 |
| Route #2 | Full-Size Bus | 0.75 | 112.50 | 157.5 |
| Total attributed to School Board A | | 1.25 | 162.50 | 247.5 |

The share of routes, total daily distance, and total daily driving time attributed to School Board B is determined as follows:

Table 4: Share of routes for School Board B

| School Board B | | $B1 = (T4 \div T5)$ | $B2 = (B1 \times T1)$ | $B3 = (B1 \times T2)$ |
|---|---------------|-----------------------------|----------------------------|-------------------------|
| Route | Vehicle Type | Board's Share of Routes (#) | Total Funded Distance (km) | Total Funded Time (min) |
| Route #1 | Full-Size Bus | 0.50 | 50 | 90 |
| Route #2 | Full-size bus | 0.25 | 37.50 | 52.5 |
| Total Attributed to School Board B | | 0.75 | 87.50 | 142.5 |

Combining the results of School Board A and School Board B matches the number of routes, total daily distance, and total daily time at the consortium level.

Table 5: Total share of routes for Consortium X

| Share of routes attributed to: | Number of Routes (#) | Total Funded Distance (km) | Total Funded Time (min) |
|--------------------------------|----------------------|----------------------------|-------------------------|
| School Board A | 1.25 | 162.50 | 247.5 |
| School Board B | 0.75 | 87.50 | 142.5 |
| Total for Consortium X | 2.0 | 250 | 390 |

In cases where a school board is a member of multiple consortia, the number of routes, total daily distance, and total daily time attributed to the school board from

each consortium is added together to derive the total, as demonstrated in the table below:

Table 6: Total share of routes for School Board A attributed from Consortia X & Y

| Under Consortium: | Number of Routes (#) | Total Funded Distance (km) | Total Funded Time (min) |
|---|-----------------------------|-----------------------------------|--------------------------------|
| X | 1.25 | 162.50 | 247.5 |
| Y | 0.50 | 80.50 | 165 |
| Total Attributed to School Board A | 1.75 | 243.0 | 412.5 |

- Note: The ministry allocates the STF at a school board level. How school boards members of a consortium pool together/re-distribute funds to consortium level is up to the respective consortium and its member school boards.

1. Buses and Contracted Special Purpose Vehicles Allocation

The Buses and Contracted Special Purpose Vehicles Allocation provides funding for the costs associated with transporting students between home and school using buses and contracted special purpose vehicles (CSPVs). It includes the following components:

- Buses component
- CSPVs component
- Retention and Recruitment (R&R) Bonus component
- Non-Refundable HST component

Buses Component and CSPVs Component

The Buses and CSPVs components include the following amounts:

- Vehicle amount
- Fuel amount
- Driver amount
- Spare Capacity amount

Vehicle Amount

The Vehicle amount includes three categories:

- **Capital Category** funds for annual amortized costs associated with purchasing school buses and CSPVs as well as capitalizable repairs.
- **Operating Category** funds for annual operating costs including insurance premiums, parking, general administrative costs (such as dispatch services, office administration, communications, and other support including legal and accounting fees), and other costs (such as financing of vehicle purchases and use of technology including GPS and cameras).
- **Licensing Category** funds the cost of licence plate registration fees.

Table 7: Vehicle Benchmarks – Per Diem

| Vehicle Type | Vehicle Size | Capital | Operating | Licensing | Vehicle Benchmark (Capital + Operating + Licensing) |
|--------------|-----------------|---------|-----------|-----------|---|
| Bus | Full-size | \$60.43 | \$84.31 | \$3.83 | \$148.60 |
| Bus | Full-size-adapt | \$70.07 | \$84.31 | \$3.83 | \$158.20 |
| Bus | Mid-size | \$59.51 | \$84.31 | \$2.68 | \$146.50 |
| Bus | Mid-size-adapt | \$69.11 | \$84.31 | \$2.68 | \$156.10 |
| Bus | Mini-size | \$43.98 | \$84.31 | \$1.27 | \$129.60 |
| Bus | Mini-size-adapt | \$51.70 | \$84.31 | \$1.27 | \$137.30 |
| CSPV | - | \$26.05 | \$50.09 | \$0.71 | \$76.85 |

Funding for the Vehicle amount is calculated using the following formula:

Vehicle Amount = Vehicle Benchmark (per Table 7) × Number of Routes (by vehicle type and size)¹ × 191 Days

Each school board's Capital, Operating and Licensing categories for Buses and CSPV components are set out in the Core Ed regulation.

¹ See section Determining the Number of Routes for a School Board for details as how the number of routes is attributed to each school board.

Fuel Amount

The Fuel amount is intended to cover the cost of fuel associated with delivering transportation services via bus and CSPV routes.

It includes two categories:

$$\text{Fuel Amount} = \text{Fuel Base} + \text{Fuel Price Adjustment}$$

Additional funding for fuel is allocated for Northern routes to recognize the need for additional fuel to operate vehicles in the North (e.g., heating during cold weather days).

Fuel Base Category

The Fuel Base funds for fuel at the Benchmark Rate covering daily driving distance that includes run/load, link, and deadhead for each bus and CSPV route. The Fuel Benchmark Rate is set at \$1.50 per litre of diesel for buses and at \$1.20 per litre of gasoline for CSPVs. The Fuel Base Category provides funding for 191 days, including 187 operational days and four days for driver practice and training. It is calculated using the following formula:

Fuel Base Category = Total Daily Driving Distance by Vehicle Type and Size × Fuel Base Rate per km (Table 8) × 191 Days

Table 8: Fuel Base Rate per km

| Vehicle Type | Vehicle Size | Southern Routes | Northern Routes |
|---------------------|---------------------|------------------------|------------------------|
| Bus | Full-size | \$0.4785 | \$0.5085 |
| Bus | Full-size-adapt | \$0.4785 | \$0.5085 |
| Bus | Mid-size | \$0.4095 | \$0.4395 |
| Bus | Mid-size-adapt | \$0.4155 | \$0.4455 |
| Bus | Mini-size | \$0.3390 | \$0.3690 |
| Bus | Mini-size-adapt | \$0.3525 | \$0.3825 |
| CSPV | - | \$0.1560 | \$0.1680 |

Each school board's Fuel Base and categories for the Buses and CSPV component is set out in the Core Ed regulation.

Fuel Price Adjustment Category

The Fuel Price Adjustment category adjusts funding to reflect the difference between actual market price of fuel throughout the school year and the benchmark rate used in the Fuel Base Category. This category provides additional funding if the actual average monthly price of fuel (diesel and gasoline) – as posted on the [Government of Ontario website](#) net of HST – is above the benchmark rate by at least three per cent. If the actual average monthly price is below the benchmark rate by more than three per cent, then funding is reduced.

If the average monthly price of fuel is 3% above the Fuel Benchmark Rate, then:

- Monthly Fuel Price Adjustment = (Average Monthly Price of Fuel – Fuel benchmark rate) ÷ Fuel benchmark rate – 0.03

If the average monthly price of fuel is 3% below the Fuel Benchmark Rate, then:

- Monthly Fuel Price Adjustment = (Average Monthly Price of Fuel¹ – Fuel benchmark rate) ÷ Fuel benchmark rate + 0.03

If the average monthly price of fuel is within +3% and -3% of the Fuel Benchmark Rate, then:

- Monthly Fuel Price Adjustment = 0

The average monthly price of fuel may be different for northern and southern school boards; these differences are reflected accordingly in the Fuel Price Adjustment Category for the respective school boards.

Fuel Price Adjustment for each month is calculated as follows:

Fuel Price Adjustment Category per month = Fuel Base Category ÷ 10 × Monthly Fuel Price Adjustment Percentage

***Note:** Fuel Base category for Fuel Price Adjustment category is calculated separately for buses (using diesel at the benchmark rate of \$1.50 per litre) and CSPVs (using gasoline at the benchmark rate of \$1.20 per litre).

The Fuel Price Adjustment category for the year is the sum of monthly adjustments applied for each month from September to June of the school year.

Driver Amount

The Driver amount includes two categories:

$$\text{Driver Amount} = \text{Daily Compensation} + \text{Driver Training}$$

Daily Compensation Category

The Daily Compensation category funds the costs associated with daily time for driving and non-driving duties for the drivers of buses and CSPVs.

This category provides funding for 201 days (i.e., 187 operational days, four days for driver practice and training, and 10 statutory holidays) and is calculated using the following formula:

$$\text{Daily Compensation Category} = (\text{Daily funded time} / 60) \times \text{Hourly rate} \times 201 \text{ Days}$$

Where:

- Hourly rate benchmark is \$24.46 and 14.5 per cent for statutory benefits such as Canada Pension Plan, Employment Insurance, and Workplace Safety and Insurance Board contributions. This results in an effective funding per hour of \$28.00 (\$24.46 + 14.5%).
- Daily funded time is the sum of:
 - Daily driving time, which reflects the total of run/load time, slack/link and deadhead for each route. Total daily driving time is the sum of daily driving time for all bus and CSPV routes
 - Daily non-driving time, which is for non-driving duties such as daily inspections, circle checks, fueling, cleaning, etc. It is set at 30 minutes per bus route and 15 minutes per CSPV route for all routes, with an additional 15 minutes per northern bus route and an additional eight minutes per northern CSPV route.

NOTE: The sum of the daily driving time and non-driving time is then **rounded up to the nearest 15-minute increment.**

- **Top-up time for bus routes to ensure that:**

- Each bus route that travels 100km or more per day is funded for a minimum of 180 minutes (inclusive of non-driving time and rounding up to the nearest 15-minute increment)
- Each bus route travelling more than 50km but less than 100km receives a minimum of 120 minutes round-trip funded time (including non-driving time and rounding up to the nearest 15-minute increment)

Each school board's Daily Compensation category for the Buses and CSPV component is set out in the Core Ed regulation.

Driver Training Category

The Driver Training category funds each driver to support the cost of training programs and materials to improve the safety and quality of student transportation services. It is calculated using the following formula:

Driver Training Category = \$515 × Number of Bus and CSPV Routes

Each school board's Driver Training category for the Buses and CSPVs component Driver is set out in the Core Ed regulation.

Spare Capacity Amount

To minimize disruptions and improve the reliability of student transportation services, the Spare Capacity amount provides funding for spare vehicles and spare drivers that may be needed to cover routes when a vehicle or driver is unavailable. The Spare Capacity amount is funded for both bus and CSPV routes.

The Spare Capacity amount comprises the following two categories:

Spare Capacity Amount = Spare Vehicle + Spare Driver

Spare Vehicle Category

The Spare Vehicle category provides funding for spare vehicles and is calculated using the following formula:

Spare Vehicle Category = [Operating + Licensing Benchmark Per-Diem (Table 7 above)] × 5% × Number of Bus and CSPV Routes¹ × 191 Days

Spare Driver Category

The Spare Driver category funds spare drivers and is calculated using the following formula:

Spare Driver Category = 5% × Driver amount for Bus and CSPV Routes

Each school board's Spare Capacity Amount for Buses and CSPVs Component is set out in the Core Ed regulation.

Retention and Recruitment (R&R) Bonus Component

Funding for the R&R Bonus per eligible route includes:

- \$2,000 to cover the cost of providing bonus payments to bus and CSPV drivers
- \$363 to cover administration and payroll costs of operators

The R&R Bonus component is calculated using the following formula:

R&R Bonus Component = (\$2,000+ \$363) × Number of Bus and CSPV Routes⁴

School boards and consortia are not expected to administer or issue the payments to drivers; rather, they are expected to flow the funds to operators who are in the best position to administer these payments as they employ drivers. School bus operators will flow the \$2,000 R&R Bonus to eligible drivers based on the criteria used in the previous Driver Retention Program (DRP).

Each school board's R&R Bonus Component is set out in the Core Ed regulation.

Non-Refundable HST Component

The Non-Refundable HST component provides funding to school boards to cover costs associated with the non-refundable portion of HST (2.16%) for all the amounts related to the Buses component, CSPVs component and R&R Bonus component. It is calculated using the following formula:

¹ See section [Determining the Number of Routes for a School Board](#) for details as to how the number of routes is attributed to each school board.

Non-Refundable HST Amount = $0.0216 \times (\text{Buses component} + \text{CSPVs component} + \text{R\&R Bonus component})$

Each school board's Non-Refundable HST component is set out in the Core Ed regulation.

2. Taxis and Transit Allocation

The Taxis and Transit Allocation provides funding for the costs associated with transporting students between home and school using contracted taxis, parent-operated vehicles, and public transit. It has the following two components:

- Contracted Taxis component
- Public Transit component

Contracted Taxis Component

The Contracted Taxis component provides funding for use of taxis and parent-operated vehicles contracted by school boards/consortia to provide daily home-to-school transportation during the regular school year.

It allocates funding for total load (run) daily distance and total non-load daily distance (sum of deadhead and link). These benchmarks are inclusive of non-refundable HST of 2.16 per cent.

The Contracted Taxis component is calculated using the following formula:

Contracted Taxis Component = $(\$2.04 \times \text{Daily Load distance}) + (\$1.84 \times \text{Daily Non-Load distance}) \times 187 \text{ Days}$

Each school board's Contracted Taxis component is set out in the Core Ed regulation.

Public Transit Component

Funding under this component is allocated to support the use of public transit.

The Public Transit component is calculated using the following formula:

Public Transit Component = $\text{Number of Students Assigned to Public Transit} \times \text{Per-Student Funding Amount}$

The per-student funding amount is based on student/youth fares charged by local public transit systems and is the lesser of:

(a) cost of monthly transit pass × 10 months

or

(b) fare per trip × 2 trips per day (for home-to-school and school-to-home) × 187 operational days

Each school board's Number of Students Assigned to Public Transit and Per-Student Funding amount are set out in the Core Ed regulation.

3. Local Priorities and Operations Allocation

The Local Priorities and Operations (LPO) Allocation supports local operational decisions based on unique circumstances and needs. It includes the following four components:

1. Local Priorities and Operations Base Component
2. Local Priorities and Operations Supplements Component
3. School Bus Rider Safety Training Component
4. Transportation to Provincial or Demonstration Schools Component

Local Priorities and Operations Base Component

The LPO Base Component funds a fixed amount for each school board based on the school board's size, rural and density factors, and special transportation needs. The LPO Base Component has the following four amounts:

- Board amount
- Enrolment amount
- Rural and Northern Adjustment amount
- Special Transportation Needs amount

Board Amount

Each school board is provided a base amount of \$320,000.00.

Enrolment Amount

The Enrolment amount is calculated based on total average daily enrolment (ADE) of the school board, as follows:

Table 13: Enrolment Amount

| School Board's ADE | Enrolment Amount |
|----------------------------------|--|
| $0 < \text{ADE} \leq 2,500$ | $\$100 \times \text{ADE}$ |
| $2,500 < \text{ADE} \leq 5,000$ | $\$250,000 + \$50 \times (\text{ADE} - 2,500)$ |
| $5,000 < \text{ADE} \leq 10,000$ | $\$375,000 + \$10 \times (\text{ADE} - 5,000)$ |
| $\text{ADE} > 10,000$ | $\$425,000 + \$5 \times (\text{ADE} - 10,000)$ |

Rural and Northern Adjustment Amount

To further support student transportation needs of rural and northern communities, additional funding is generated using the following formula:

$$\text{Rural and Northern Adjustment Amount} = (\text{Board Amount} + \text{Enrolment Amount}) \times (\text{Rural Density Factor} + \text{Rural Density Ratio}) \div 2$$

Each school board's Rural Density Factor and Rural Density Ratio are set out in the Core Ed regulation⁵.

Special Transportation Needs Amount

Additional funding is provided for the transportation of students with special transportation needs (STN). The STN amount is calculated using the following formula:

$$\text{Special Transportation Needs Amount} = \text{School Board's Number of STN Students} \times \$575$$

Note: This number includes STN students who meet the CRS eligibility criteria and those who do not meet the CRS eligibility criteria.

⁵ Refer to [RNEA Methodology](#) section for more information.

Each school board's number of STN students is set out in the Core Ed regulation.

Local Priorities and Operations Supplements Component

The LPO Supplements Component provides additional funds to support local operational decisions and ensure stable funding. It has the following three amounts:

- Transition amount
- Stabilization amount
- Top-Up amount

Transition Amount

The Transition amount is intended to ensure that no school board's funding is less than the 2022–23 Student Transportation Grant. It is based on the following calculation:

Transition amount = Greater of 0 or (A minus B)

Where A and B are determined as per Table 14 below.

Table 14: Steps to calculate Transition amount

| | From 2022–23 School Year | From 2026–27 School Year |
|-----------------------|--|--|
| <i>Step 1:</i> | Total Student Transportation Grant | Total Student Transportation Fund (excluding Transition amount) |
| <i>Step 2:</i> | Less: School Bus Rider Safety Training Allocation Less: Transportation for Provincial or Demonstration Schools Allocation | Less: School Bus Rider Safety Training component Less: Transportation for Provincial or Demonstration Schools component Less: R&R Bonus component (and non-refundable HST on R&R Bonus component) Less: Stabilization amount Less: Top-Up Amount |
| <i>Step 3:</i> | Less: Fuel Escalator/De-escalator | Less: Fuel Price Adjustment category (and non-refundable HST |

| | From 2022–23 School Year | From 2026–27 School Year |
|---|--|--|
| | | on Fuel Price Adjustment Category) |
| Step 4: Adjustment to reflect change in Fuel Benchmark Rate between 2022–23 and 2026–27 | N/A (Fuel Benchmark Rate was \$0.936/L for southern school boards and \$0.957/L for northern school boards) | Less: C ⁶ × (Fuel Base + Northern Adjustment) |
| Step 5 | A | B |

Each school board's Transition Amount is set out in the Core Ed regulation.

Stabilization Amount

The Stabilization Amount is intended to support continuous optimization of transportation routes, and address annual volatility in required transportation services. It is calculated using the following formula:

$$\text{Stabilization Amount} = 50\% \times \text{Greater of (D-E, 0)}$$

Where:

- D = 2025–26 funding for Buses and CSPVs Allocation plus Taxis and Transit Allocation (excluding the Fuel Price Adjustment category)
- E = 2025–26 funding benchmarks for Buses and CSPVs Allocation plus Taxis and Transit Allocation (excluding the Fuel Price Adjustment category) applied to 2026–27 routing results

⁶ C = 0.376 which is calculated by $(\$1.50 - \$0.936) \div \$1.50$ for southern bus routes

C = 0.362 which is calculated by $(\$1.50 - \$0.957) \div \$1.50$ for northern bus routes

C = 0.220 which is calculated by $(\$1.20 - \$0.936) \div \$1.20$ for southern CSPV routes

C = 0.203 which is calculated by $(\$1.20 - \$0.957) \div \$1.20$ for northern CSPV routes

Each school board's Stabilization amount is set out in the Core Ed regulation.

Top-Up Amount

The Top-Up amount is provided to ensure that each school board receives an increase of at least 2.5 per cent to its STF (excluding the fuel price adjustment) as compared to the prior year (excluding the fuel price adjustment) and is calculated using the following formula:

Top-Up amount = Greater of 0 or (F minus G)

Where:

F = $1.025 \times$ (2025–26 STF minus 2025–26 Fuel Price Adjustment Category minus non-refundable HST on Fuel Price Adjustment Category)

G = 2026–27 STF (excluding Top-Up Amount) minus 2026–27 Fuel Price Adjustment Category minus non-refundable HST on Fuel Price Adjustment Category

Each school board's Top-Up amount is set out in the Core Ed regulation.

School Bus Rider Safety Training Component

The School Bus Rider Safety Training component provides funding to school boards to access standardized school bus rider safety training delivered by a service provider who is contracted by the Ontario Education Collaborative Marketplace (OECM). The school boards, in turn, contract with the service provider on an annual basis through a Customer-Supplier Agreement (CSA).

Funding is based on the actual number of on-site and online training sessions delivered by the service provider through a CSA, with the reimbursement rates for on-site and online training sessions at \$494.00 and \$272.00 respectively, subject to a maximum funding amount. This maximum funding amount is determined by multiplying \$494.00 by 50% of the number of onsite school bus rider safety training sessions required. Each session allows to train up to 250 students in JK to Grade 8 in each school under the school board. The number of onsite training sessions required are set out in the Core Ed regulation.

Transportation to Provincial or Demonstration Schools Component

Funding through this allocation is intended to cover expenses for transportation to and from Provincial and Demonstration schools, based on actual expenses

reported by school boards and approved by the ministry.

School Board Administration Fund (SBAF)

The School Board Administration Fund (SBAF) provides school boards with funding to support the operations of the school board, including staffing and non-staffing administration expenses, trustees, parent engagement, central bargaining agency fees, data management, and an adjustment for declining enrolment. This fund includes five allocations, described in the table below:

| Name of Allocation | Description of Funding |
|---|--|
| 1. Trustees and Parent Engagement Allocation | For trustees and student trustees as well as for parent engagement activities. |
| 2. Board-Based Staffing Allocation | For school board staff and operations, providing funding for board-level leadership, staff and related supplies and services. The funding recognizes ten core functions that all school boards, regardless of size, must perform. These include supports for the salary, benefits and other costs of the Director of Education and other senior administrators, human resources, finance, payroll, purchasing/procurement, and information technology. |
| 3. Central Employer Bargaining Agency Fees (CEBAF) Allocation | For the fees payable by school boards to their respective trustees' association to support labour relations activities, including participating in the central bargaining process. |
| 4. Data Management and Audit Allocation | For a number of school board data management and audit related activities. |
| 5. Declining Enrolment Adjustment (DEA) Allocation | Funding to help school boards while they adjust their cost structures to reflect declines in student enrolment. |

Accountability and Reporting

School boards' spending shall not exceed the school board administration spending limit, which is \$2.2 million + 3.44 per cent of the school board's overall expenses. Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

1. Trustees and Parent Engagement Allocation

This allocation provides funding for trustees and student trustees as well as for parent engagement activities.

The Trustees and Parent Engagement Allocation includes the following components:

- Trustee component
- Student Trustee component
- Parent engagement component

Trustee Component

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

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

| Amount | Description |
|----------|--|
| \$5,000 | Per trustee (including chair) for a trustee honorarium. |
| \$5,000 | Per trustee (including chair) for travel and expense allowance, professional development, and other costs. |
| \$10,000 | Per board as additional honoraria for the chair and vice-chair. |

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

| Amount | Description |
|--|---|
| Base amount (\$5,900) + attendance amount (\$1,200) that assumes attendance at two committees of the board per month, which are required under the <i>Education Act</i> | Per trustee (including chair and vice-chair) for trustee honoraria and attendance amount. |
| Amount (\$5,000) for chair + amount of (\$2,500) for vice-chair | Per board as additional honoraria for the chair and vice-chair. |
| Distance amount (\$1,800) for school boards with a jurisdiction greater than 9,000 square kilometres (as listed in Ontario Regulation 412/00, <i>Elections to and Representation on District School Boards</i>) or school boards with a dispersal factor greater than 25 as set out in Table 5 of Ontario Regulation 412/00. Funding assumes travel to two committees of the board per month, required under the <i>Education Act</i> , as well as travel to one board meeting per month. | Per trustee (including chair and vice-chair) for distance amount. |
| Enrolment amount ($\$1.75 \times \text{ADE} \div \text{the number of trustees excluding First Nations and student trustees}$) NOTE: First Nations trustees receive an amount equivalent to the enrolment amount received by the non-First Nations trustees but should not be included in the overall count of trustees for the purposes of calculating each trustee's enrolment amount). | Per trustee (including chair) for trustee honoraria. |
| Enrolment amount ($\$0.05 \times \text{ADE}$, with a minimum amount of \$500 and a maximum amount of \$5,000) | Per board as additional honorarium for the chair. |

| Amount | Description |
|--|--|
| Enrolment amount ($\$0.025 \times \text{ADE}$, with a minimum amount of \$250 and a maximum amount of \$2,500) | Per board as additional honorarium for the vice-chair. |
| Expenses (\$5,000 for travel and expense allowance, professional development, and other costs) | Per trustee (including chair and vice-chair). |

The ministry funds the full trustee honorarium calculated under the old method, plus 50 per cent of the incremental cost between the new and old methods of calculating trustee honoraria, calculated as follows:

Pre-2006 honorarium model, funded at 100% +

difference between pre-2006 model and current model, funded at 50%

School boards will continue to provide for any additional costs.

Student Trustee Component

[Ontario Regulation 7/07, *Student Trustees*](#), supplements the rights and responsibilities given to student trustees under the *Education Act*. The regulation requires district school boards to have at least two, and not more than three, student trustees. School boards pay an honorarium of \$2,500 to each student trustee and provide student trustees with the same access to funding for expenses and professional development as the other trustees.

The student honoraria and expense costs are calculated as follows:

| Amount | Description |
|---------|---|
| \$2,500 | Per student trustee for trustee honorarium, based on the actual number of student trustees per board. |
| \$5,000 | Per student trustee for travel and expense allowance, professional development, and other costs. |

As with the honoraria provisions for other trustees, the ministry funds 50 per cent of the cost of student trustee honoraria through Core Ed with the expectation that the school board would manage the balance from within its overall budget.

Parent Engagement Component

Parent engagement funding is provided to support the parent engagement activities of the school board's parent involvement committee (PIC), school councils and parents.

School boards are expected to comply with [Ontario Regulation 612/00: School Councils and Parent Involvement Committees](#).

Parent Involvement Committee (PIC) Amount

All school boards in Ontario are required to have a parent involvement committee (PIC). The purpose of a PIC is to support, encourage and enhance parent engagement at the school board level in order to improve student achievement and well-being by:

- providing information and advice on parent engagement to the school board
- communicating with and supporting school councils
- undertaking activities to help parents of students support their children's learning at home and at school

This amount is calculated as follows:

$$\$5,000.00 + (\$0.17 \times \text{ADE})$$

School Council Amount

At the school level, through the active participation of parents, school councils work to improve student achievement and to enhance the accountability of the education system to parents. This funding is to be allocated to support the work of each school council.

This amount is calculated as follows:

\$500.00 per school¹

Parents Reaching Out (PRO) Amount

This funding supports initiatives that identify and address local parent needs and/or remove barriers that prevent parents from participating and engaging fully in their children's learning and educational progress. Essential to this process is ensuring that parents have access and inclusive means to support their engagement.

School boards are to allocate the total PRO funding amount in consultation with their PIC to identify and align with local, equitable and inclusive funding priorities.

School boards are also encouraged to consult broadly with additional parent organizations, for example, Indigenous Education Council, Special Education Advisory Committee, as well as Ontario Association for Parents in Catholic Education, Ontario Federation of Home and School Association, Parents partenaires en éducation, and representative organizations such as the board's equity and access body, school councils, and community organizations to identify the diversity of parent needs.

This amount is calculated as follows:

$$\$1,500.00 + (\$500.00 \text{ per school})^2$$

2. Board-Based Staffing Allocation

This allocation supports school board staff and operations, providing funding for board-level leadership, staff and related supplies and services. The funding recognizes ten core functions that all school boards, regardless of size, must perform. These include supports for the salary and benefits of the Director of Education and other senior administrators (three core functions within the Executive Staffing component), as well as human resources, finance, payroll, purchasing/procurement, and information technology (six core functions within

¹ Each school generates \$500.00, and any combined elementary/secondary school of at least 350 students (with at least 100 elementary students and at least 100 secondary students) generates an additional \$500.00.

² Each school generates \$500, and any combined elementary/secondary school of at least 350 students (with at least 100 elementary students and at least 100 secondary students) generates an additional \$500.

the Non-Executive Staffing component). This allocation also supports the cost of non-staff expenses (one core function within the Non-Staff component).

While funding is generated for each of the executive staffing core functions, the funding that school boards receive is not enveloped, and school boards are not required to match expenses to funding by core function.

The Board-Based Staffing Allocation includes the following components:

- Executive Staffing component
- Non-Executive Staffing component
- SBAF – Benefits Trusts component
- Non-Staff component

Executive Staffing Component

The Executive Staffing component includes three of the ten core functions to support school board administration expenses, as well as funding to support costs related to executive compensation for salary increases in 2017–18 for designated executives.

The following are the three executive staffing core functions:

Core Function 1 - Director of Education function:

This amount supports salary and benefits for the director of education.

Core Function 2 - Senior Administration function:

This amount supports the cost of the salaries and benefits for associate directors, superintendents, senior business officials and other senior supervisory officers who report to the director of education. The cost driver for this amount is ADE and dispersion, which recognizes the higher administrative costs incurred by some geographically extensive school boards.

Core Function 3 - Director's Office function:

This amount supports the cost of the salaries and benefits for direct administrative support for the director of education and any other senior executives, including associate directors, superintendents, senior business officials and other senior supervisory officers. The cost driver for this amount is the number of funded senior executives by the

allocation model. Since the director's office staff provide support to senior executives, the number of funded senior executives is a proxy for the need for direct administrative support and is determined by the Senior Administration function.

Compensation Benchmarks

The Directors of Education, Senior Administration, and Director's Office functions each have separate compensation benchmarks. The following table provides the detailed formulas for each of the three core functions within this component as described above.

| Core Function | Driver | Formula for Number of Funded Staff | Salary (Including Benefits) |
|--|-------------------------------------|--|--|
| Directors | None | 1 | \$189,170 + 6.61% = \$201,674.14 ¹ |
| Other senior admin (Funded Senior Executives (FSE)) | ADE & Dispersion (D) ² | $0.1334/1000 \times ADE + 1.6802$ Plus: <ul style="list-style-type: none"> • If $20 < D \leq 50$, then add: $0.007762/1000 \times (D - 20) \times ADE$ • If $D > 50$ km, then add: $(0.003881 \times (D - 50) + 0.23286) / 1000 \times ADE$ | \$150,163 + 10.97% = \$166,635.88 ¹ |
| Director's office | # of Funded Senior Executives (FSE) | $2.5601 + 0.60493 \times \# \text{ of FSE}$ | \$66,559 + 22.62% = \$81,614.65 |

¹ Additional funding is provided through the Executive Compensation Adjustment.

² Dispersion is based on phased-in average school dispersion distance as described in the Remote and Rural components (CSF and LRF) based on 2011 census and 2021 census.

NOTE: Pension plan contributions for eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

Executive Compensation Adjustment

The executive compensation adjustment supports costs related to executive compensation for salary increases in 2017–18 for designated executives. The compensation restraint measures set out under the current [Compensation Framework Regulation](#) (O. Reg. 406/18) remain in effect until a new approach to executive compensation has been put in place.

The adjustment is equal to the sum of the following amounts:

- **Envelope Amount:** the amount is based on each school board's 2016–17 salary and performance-related pay envelope and approved maximum rate of increase in its executive compensation program for the 2017–18 school year. Each school board's amount is set out in the Core Ed regulation.
- **Adjustment Amount:** this amount provides an adjustment to account for increases already funded through salary benchmarks in respect of salary increases in 2017–18 for supervisory officers. This is calculated using the following formula:

$$\$-2,219 \times (A + B \times C/D + E + F \times G/H)$$

up to a maximum reduction of 30% of the envelope amount, where:

A = Number of Funded Senior Executives under this component

B = The amount that is multiplied by the supervisory officer benchmark in the Salary & Benefits amount in the following:

- the Program Leadership component of the Differentiated Supports Allocation

C = Actual Program Leadership component

D = Maximum Program Leadership component

E = If Indigenous Education Lead component expenses > 0, then 1; otherwise, 0

F = The amount that is multiplied by the supervisory officer benchmark in the Salary & Benefits amount in the Math Lead component of the Targeted Learning Allocation

G = Actual Math Lead component

H = Maximum Math Lead component

Non-Executive Staffing Component

The Non-Executive Staffing component includes six of the ten core functions to support school board administration expenses.

The following are the six non-executive staffing core functions:

Core Function 4 - Human Resources (HR) function:

This amount supports the cost of the salaries and benefits for staff responsible for the management of employee files, recruitment, calculation of employee wages, labour relations, performance management, benefits, learning and development, attendance management, and staffing. The cost driver for this amount is the number of T4 statements that the school board is required to complete, over the course of the fiscal year, for income purposes in respect of the 2026 calendar year. This driver recognizes the workload of all HR staff.

Core Function 5 - Finance function:

This amount supports the cost of the salaries and benefits for staff responsible for budgeting and planning, accounting, financial reporting and analysis, treasury management, non-Core Ed revenue / receivables, and transaction processing. The cost driver for this amount is ADE and number of municipalities, which recognizes the additional costs incurred by school boards that are required to interact with a large number of municipalities and other local governing agencies. Additional funding is provided to a school board with 20 or more municipalities within its jurisdiction. In addition, the function includes funding for capital administration to recognize the costs incurred by school boards in managing their capital projects.

Core Function 6 - Payroll function:

This amount supports the cost of the salaries and benefits for staff responsible for processing periodic pay cheques, reconciliation,

withholding taxes, updating vacation and sick pay. The cost driver for this amount is the number of T4 statements that the school board is required to complete, over the course of the fiscal year, for income purposes in respect of the 2026 calendar year. This driver recognizes the workload of all payroll staff.

Core Function 7 - Purchasing and Procurement function:

This amount supports the cost of the salaries and benefits for staff responsible for determining purchasing needs, selecting suppliers, ensuring compliance with procurement directives, negotiating prices and follow-up. The cost driver for this amount is ADE.

Core Function 8 - Administration and Other Supports function:

This amount supports the cost of the salaries and benefits for staff responsible for data collection and reporting, research, communications, community and government relations, office services, reception, liaising with families through the Student and Family Support Offices, and other functions, which are not captured under any of the other core functions. The cost driver for this amount is ADE.

Core Function 9 - Information Technology function:

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

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

Compensation Benchmarks

The Information Technology functions each have separate compensation benchmarks. The remaining core functions within this component share common

compensation benchmarks. These benchmarks apply to all school boards and reflect the median actual average salaries and benefits reported by school boards. The formula does not prescribe staffing levels or the mixture of staffing categories (e.g., managers, professional staff, clerical/technical staff) for school boards.

The following table provides the detailed formulas for each of the six core functions within this component as described above.

| Core Function | Driver | Formula for Number of Funded Staff | Salary (Including Benefits) |
|----------------------------|--|--|--------------------------------------|
| Human resources | T4s | $\text{MAX}(0, -0.1084 + 2.3080/1000 \times \# \text{ of T4s})$ | $\$79,376 + 20.87\% = \$95,941.77$ |
| Finance | ADE & # Municipalities | $3.4333 + 0.1910/1000 \times \text{ADE} + (0 \text{ for the first } 20 \text{ municipalities} + 0.02156 \text{ FTE per municipality above } 20)$ | $\$79,376 + 20.87\% = \$95,941.77$ |
| Payroll | T4s | $\text{MAX}(0, -0.4720 + 1.1834/1000 \times \text{T4s})$ | $\$79,376 + 20.87\% = \$95,941.77$ |
| Purchasing and procurement | ADE | $0.8915 + 0.07406/1000 \times \text{ADE}$ | $\$79,376 + 20.87\% = \$95,941.77$ |
| Admin and other | ADE | $\text{MAX}(1, -1.6828 + 0.6639/1000 \times \text{ADE})$ | $\$79,376 + 20.87\% = \$95,941.77$ |
| Information technology | # of Funded Board Administration (FBA) staff | $0.9453 + 0.08907 \times \text{FBA}$ | $\$102,841 + 17.37\% = \$120,704.48$ |

NOTE: Pension plan contributions for eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

SBAF – Benefits Trusts Component

The SBAF – Benefits Trusts component provides the incremental funding required to support the Employee Life and Health Trusts (ELHTs) for school board administration staff.

Note that other portions of this funding support classroom, non-classroom and school operations staff in the Benefits Trusts components within CSF, LRF and SFF respectively.

The incremental funding consists of the Crown Contribution and Benefits Stabilization Adjustment. See [CSF – Benefits Trusts Component](#) for more details.

Each school board's funding for each amount under the SBAF – Benefits Trusts component is set out in the Core Ed regulation.

Non-Staff Component

The Non-Staff component includes Core Function 10 – Non-Staff function to support the cost of non-staff school board administration expenses.

The formula has a base amount per school board and an amount per ADE. In addition, this function could cover the costs of dues to stakeholder organizations, including trustees' associations, as well as support staff costs for trustees.

Benchmark

The following table provides the detailed formula for the Non-Staff core function as described above.

| Core Function | Driver | Formula |
|----------------------|---------------|--|
| Non-Staff | ADE | $\$156,648.00 + \$64.79 \times \text{ADE}$ |

3. Central Employer Bargaining Agency Fees Allocation

This allocation provides funding for the fees payable by school boards to their respective trustees' association to support labour relations activities, including participating in the central bargaining process.

Under the *SBCBA*, trustees' associations are the statutory central employer bargaining agencies for school boards in central negotiations with teacher and education worker unions.

School boards are provided with the funding equivalent to the fees payable to their respective trustees' association to support labour relations activities. The trustees' associations are to use these fees solely for the purpose of central labour relations activities, including preparing for central bargaining, participating in the central bargaining process itself, and the implementation and ongoing maintenance of collective agreements. Eligible expenses include staffing positions for central negotiations, labour-related travel and accommodation, and other operating expenses.

Calculating Maximum Revenue Available for Trustees' Associations

The following table provides the formula that generates each trustees' association's maximum 2026–27 revenue collected through fees payable by school boards.

| Expense Category | Driver | Formula |
|---|--|---|
| Staffing | <ul style="list-style-type: none"> • Salary (including benefits) benchmarks • Number of bargaining/discussion tables | $(1 \text{ FTE} \times \text{Director Salary and Benefits Benchmark}) + (1 \text{ FTE} \times \text{Other Senior Admin. Salary and Benefits Benchmark}) + [(\# \text{ teacher tables} + 1 \text{ principal/vice-principal table}) \times 1.5 \text{ contract FTE} + \# \text{ of education worker tables} \times 0.5 \text{ contract FTE}] \times \text{Admin and Other Salary and Benefits Benchmark}$ |
| Operating expenses (e.g., rent, equipment, and professional fees) | <ul style="list-style-type: none"> ○ Number of bargaining/discussion tables | $\$204,600.00 + (\# \text{ of tables} \times \$46,546.50) + \text{an additional } \$179,025.00 \text{ for English-language trustees' associations only}$ |

| Expense Category | Driver | Formula |
|---|--|--|
| Labour related travel, meals, and accommodation | Travel <ul style="list-style-type: none"> ○ Number of bargaining/discussion tables | # of tables × \$4,000 × (1.25 for French-language trustees' associations only) |
| Labour related travel, meals, and accommodation | Meals <ul style="list-style-type: none"> ○ Ontario Public Service daily meal rate ○ Number of bargaining/discussion tables | 2.0 FTE × 30 days × # of tables × \$45/day |
| Labour related travel, meals, and accommodation | Accommodation <ul style="list-style-type: none"> ○ Number of bargaining/discussion tables | 2.0 FTE × 15 days × # of tables × \$200/day |

NOTE: A "table" refers to either the central tables as defined under the *SBCBA* or the provincial discussion table for principals and vice-principals.

Calculation of Fees Payable by School Boards

This section describes the calculation used to determine the fees payable by school boards to their respective trustees' association.

The 2026–27 fee payable and equivalent funding amount is calculated for each school board as follows. Where:

(a) is the 2025–26 maximum annual revenue

and

(b) is the total of 2025–26 expense plus 5% of 2025–26 maximum annual revenue

- If (a) was less than (b), the 2026–27 fee payable by the school board is equal to the 2026–27 maximum fee (shown below).

- If (a) was greater than (b), the 2026–27 fee payable by the school board is equal to the 2026–27 maximum fee minus the school board's share of the difference between (a) and (b).

As per the *Fees for Central Bargaining* Regulation under the SBCBA, each trustees' association must submit their 2025–26 audited financial statement outlining total expenses by the date specified in the regulation, and the fee payable by the school board and related funding will be adjusted accordingly.

The maximum fee amounts for school boards are as follows:

| School Board Type | # of School Boards | Maximum Fee for Each School Board¹ | TOTAL |
|---|---------------------------|--|-----------------------|
| English-language Public District School Board | 31 | \$60,919.34 | \$1,888,499.41 |
| English-language Catholic District School Board | 29 | \$58,425.53 | \$1,694,340.26 |
| French-language Public District School Board | 4 | \$326,470.12 | \$1,305,880.49 |
| French-language Catholic District School Board | 8 | \$176,762.23 | \$1,414,097.87 |
| Section 68 School Authority | 5 ² | \$1,000.00 | \$5,000.00 |
| Isolate Board School Authority | 4 | \$1,000.00 | \$4,000.00 |
| Total | 81 | n/a | \$6,311,818.02 |

¹ Funding for each school board in 2026–27 will be equivalent to the fees payable for 2026–27.

² Excludes the CHEO School Authority.

4. Data Management and Audit Allocation

This allocation provides funding to support a number of school board data management and audit related activities.

The Data Management and Audit Allocation includes the following components:

- Regional Internal Audit Team (RIAT) component
- External Audit component
- Reporting Entity component
- Managing Information for Student Achievement (MISA) component
- Demographic Data Gathering component
- Capital Planning Capacity (CPC) component
- Non-Instructional Spaces component

Regional Internal Audit Team (RIAT) Component

The RIAT component supports school boards' financial transparency and accountability through a regional internal audit team (RIAT) model. Each school board is supported by one of eight RIATs, based on location. This model promotes sharing of best practices in internal audit and risk management activities and ensures efficient and equitable distribution of resources within the sector. Funding is allocated to one school board in each of the eight RIATs to oversee the administrative requirements on behalf of all district school boards within the RIAT, as outlined in the table below.

The funding is enveloped to support internal audit activities in each region. Further details regarding enveloping and financial reporting can be found in the [Funding Restrictions and Other Reporting Requirements](#) section of this guide.

RIAT Amounts

Funding is generated based on the sum of two amounts:

- Staff salary and benefits amount
- Other expenses amount, including travel and non-salary costs

Staff salary and benefits amount:

\$434,653.00 per region +

RIAT projected Internal Audit revenue share¹ ×

\$3,911,875.00

Other expenses amount:

(Total km² in Region / Total km² in Province) × \$750,000.00

Each RIAT's projected Internal Audit revenue share is set out in the Core Ed regulation.

Below is a list of RIATs and corresponding school boards.

- Toronto & Area RIAT, administered by York Catholic DSB
 - Dufferin-Peel Catholic DSB
 - Peel DSB
 - Toronto Catholic DSB
 - Toronto DSB
 - York Catholic DSB
 - York Region DSB

- South RIAT, administered by Thames Valley DSB
 - Avon Maitland DSB
 - Brant Haldimand Norfolk Catholic DSB
 - Grand Erie DSB
 - Greater Essex County DSB
 - Huron Perth Catholic DSB
 - Lambton Kent DSB
 - London District Catholic School Board
 - St. Clair Catholic DSB

¹ Total Average Revenue of Region / Total Average Revenue of Province

- Thames Valley DSB
- Windsor-Essex Catholic DSB
- West of Central RIAT, administered by Hamilton-Wentworth DSB
 - DSB of Niagara
 - Halton Catholic DSB
 - Halton DSB
 - Hamilton-Wentworth Catholic DSB
 - Hamilton-Wentworth DSB
 - Niagara Catholic DSB
 - Upper Grand DSB
 - Waterloo Catholic DSB
 - Waterloo Region DSB
 - Wellington Catholic DSB
- Ontario East RIAT, administered by Ottawa Catholic DSB
 - Algonquin and Lakeshore Catholic DSB
 - Catholic DSB of Eastern Ontario
 - Hastings and Prince Edward DSB
 - Limestone DSB
 - Ottawa-Carleton DSB
 - Ottawa Catholic DSB
 - Renfrew County Catholic DSB
 - Renfrew County DSB
 - Upper Canada DSB
- Barrie RIAT, administered by Simcoe County DSB
 - Bluewater DSB
 - Bruce-Grey Catholic DSB
 - Durham Catholic DSB
 - Durham DSB
 - Kawartha Pine Ridge DSB
 - Peterborough Victoria Northumberland Clarington Catholic DSB

- Simcoe County DSB
- Simcoe Muskoka Catholic DSB
- Trillium Lakelands DSB
- Northeastern Ontario RIAT, administered by Sudbury Catholic DSB
 - Algoma DSB
 - DSB Ontario North East
 - Huron-Superior Catholic DSB
 - Near North DSB
 - Nipissing-Parry Sound Catholic DSB
 - Northeastern Catholic DSB
 - Rainbow DSB
 - Sudbury Catholic DSB
- Northwestern Ontario RIAT, administered by Thunder Bay Catholic DSB
 - Keewatin-Patricia DSB
 - Kenora Catholic DSB
 - Lakehead DSB
 - Northwest Catholic DSB
 - Rainy River DSB
 - Superior-Greenstone DSB
 - Superior North Catholic DSB
 - Thunder Bay Catholic DSB
- French-language RIAT, administered by CSDC du Centre-Est de l'Ontario
 - Conseil des écoles publiques de l'Est de l'Ontario
 - CS catholique MonAvenir
 - CS catholique Providence
 - CSDC de l'Est ontarien
 - CSDC des Aurores boréales
 - CSDC des Grandes Rivières
 - CSDC du Centre-Est de l'Ontario
 - CSDC du Nouvel-Ontario

- CSDC Franco-Nord
- CSP du Nord-Est de l'Ontario
- CSP du Grand Nord de l'Ontario
- CS Viamonde

External Audit Component

The External Audit component is provided to enhance and complement the ministry's existing audit accountability function. This funding, provided through two amounts, enables school boards to engage external auditors to perform enrolment audits and staffing FTE compliance audits.

Enrolment Audit Amount

School boards receive annual funding to support the cost of an enrolment audit, based on a cyclical approach of approximately six school boards per year.

The current year funding is \$2,000.00 per school board plus an additional amount, which is calculated using the table below. Funding is based on the overall number of secondary/combined schools at the school board.

| Number of Secondary/Combined Schools¹ | Additional Amount |
|---|--------------------------|
| 1 to 5 | \$1,250.00 |
| 6 to 10 | \$2,500.00 |
| 11 to 20 | \$3,750.00 |
| 21 to 30 | \$5,000.00 |
| 31 or more | \$6,250.00 |

School board selection for enrolment audit and requirements/parameters, including the sample of schools to be selected for audit, are set out by the Financial Analysis & Accountability Branch of the ministry each school year.

Staffing FTE Audit Amount

School boards receive annual funding to support the costs of a staffing FTE compliance audit (i.e., Appendix H in EFIS), based on a cyclical approach of approximately 15 school boards per year.

¹ Based on the definition of a school used in the School Management Allocation within the LRF.

The current year funding is \$6,257.00 per school board.

School board selection for staffing FTE compliance audit and requirements/ parameters are set out by the Financial Analysis & Accountability Branch of the ministry each school year.

Reporting Entity Component

Funding for the Reporting Entity component supports school boards with the costs of preparing and reporting financial information to the Province for the purpose of public accounts consolidation.

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

- a March reporting cycle corresponding with the government fiscal year end
- specified audit procedures that ensure the accuracy of the financial information reported

The Reporting Entity component is calculated as follows:

$$\$63,295.00 + (\$1.32 \times \text{ADE})$$

Managing Information for Student Achievement (MISA) Component

Funding for MISA is intended for activities to help school boards build capacity and better manage information and evidence to inform school board decisions around school administration and classroom practice. Through this funding, MISA Leaders are better positioned to support the collection and effective use of data to support key ministry initiatives.

The funding is based on a fixed amount of \$35,000.00 for each school board and \$0.35 per ADE.

Demographic Data Gathering Component

Funding for the Demographic Data Gathering component supports school board capacity to collect, analyze, and use voluntary student and workforce demographic data on social identities that are related to the protected grounds under the Ontario Human Rights Code. This allows school boards to identify and address disparities in student achievement and in employment practices. Reliable

data supports effective decision-making and helps school boards to be responsive and accountable to the families, students, staff and to the wider communities they serve.

This funding also supports school boards to meet their obligations under the *Anti-Racism Act, 2017* regulations to collect voluntary student race-based data and comply with the Data Standards for the Identification and Monitoring of Systemic Racism (known as Anti-Racism Data Standards).

Funding is calculated as follows:

$$\$34,127.00 + (\$0.17 \times \text{ADE})$$

Any additional reporting requirements outside of EFIS and OnSIS will be requested by the Education Equity and Governance Secretariat of the ministry through a provincial accountability tool.

Capital Planning Capacity (CPC) Component

The CPC program supports school boards in acquiring additional resources to undertake a range of capital planning-related activities with a particular focus on data management and capacity building.

Data Management

Funding allows all school boards to increase decision making capacity by enhancing the ability to update and manage school facility data in a timely manner. Funding is allocated using a base funding amount and a scaling factor. The scaling factor is used as a multiplier intended to increase the base amount relative to school board size.

Capacity Building

Funding for Capacity Building allows school boards with excess capacity to do the following:

- ensure they develop capital plans to effectively right-size and manage excess capacity in their schools
- undertake accommodation review processes
- identify and develop potential facility partnership opportunities in underutilized schools that have been deemed by the school board as viable to support such arrangements

- support the hiring of third-party mediation services to facilitate municipal/school board planning discussions and to support cooperative planning

Eligibility Rules and Allocation Methodology for Capacity Building Funds

Eligibility for Capacity Building funding is determined by first calculating the overall impact of the School Board Efficiencies and Modernization initiative (i.e., fully implemented changes to top-up funding) on each school board's School Facilities Fund (SFF). School boards are divided into four groups according to the percentage change to each school board's SFF:

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

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

All school boards that fall into Group D are not eligible for Capacity Building funds.

School boards in Group B and Group C:

- If less than 15% of the total number of the schools of the board are qualifying schools (defined as schools with utilization at 65% or less), then the school board is not eligible for capacity building funds
- If more than 15% of the total number of the schools of the board are qualifying schools (defined as schools with utilization at 65% or less¹), and the school board is experiencing a three-year consecutive decline in enrolment in at least one panel, then the school board is eligible for capacity building funds

Funding is allocated using a base funding amount and a scaling factor. The scaling factor is used as a multiplier intended to increase the base amount relative to school board size and need. The scaling factors for Capital Planning is related to a school board size in terms of the total number of schools of the board. The scaling factors for Accommodation Review Committee (ARC) Processes and

¹ Based on ADE Estimates for 2015–2016, released in March 2015.

Mediation/Hubs/Partnerships are related to school board need in terms of the number of schools a board has that are defined as eligible schools (see above).

The base amounts are as follows:

- Capital Planning base amount: \$22,000
- ARC Processes base amount: \$22,000
- Mediation/Hubs/Partnerships base amount: \$4,550
- Data Management base amount: \$30,500

For Capital Planning and Data Management, the scaling factors are (A):

- 1.00 if the school board has 0-25 schools
- 1.20 if the school board has 26-50 schools
- 1.44 if the school board has 51-100 schools
- 1.73 if the school board has 101-150 schools
- 2.08 if the school board has 151-250 schools
- 2.50 if the school board has 251-350 schools
- 3.00 if the school board has over 350 schools

For ARC Processes and Facility Partnerships, the scaling factors are (B):

- 1.00 if the school board has 0-4 qualifying schools
- 2.00 if the school board has 5-10 qualifying schools
- 3.00 if the school board has 11-20 qualifying schools
- 4.00 if the school board has 21-30 qualifying schools
- 5.00 if the school board has 31-40 qualifying schools
- 6.00 if the school board has 41-50 qualifying schools
- 7.00 if the school board has more than 50 qualifying schools

The calculation of the CPC component is the sum of the Capacity Building amount (eligible school boards only) and the Data Management amount (all school boards), as follows:

Capacity Building amount = $(\$22,000 \times A) + (\$22,000 \times B) + (\$4,550 \times B)$

Data Management amount = $(\$30,500 \times A)$

Each school board's Capital Planning Capacity component is set out in the Core Ed regulation.

Non-Instructional Spaces Component

Funding is provided to support the operating costs of non-instructional spaces such as teacherages in isolate board school authorities that were merged with and continued as district school boards in 2009. Currently, three district school boards continue to maintain such non-instructional spaces as part of their facility inventory which they acquired when they merged with isolate board school authorities.

Funding is provided for teacherages that are occupied by teachers and for teacherages that remain available to be occupied by teachers. Funding is not provided for teacherages that are being rented or used for administrative purposes. The remote distance factor is applied to this funding to recognize the higher administration and maintenance costs required to manage these units in remote areas as follows:

$\$5,000 \text{ per teacherage} \times \text{remote distance factor}^1$

The Non-Instructional Spaces component provided to each of the three district school boards is set out in the Core Ed regulation.

5. Declining Enrolment Adjustment (DEA) Allocation

This allocation provides funding to help school boards while they adjust their cost structures to reflect declines in student enrolment. Over half of a school board's funding is determined by their student enrolment. However, school board costs do not decline in the same way or at the same rate that enrolment declines. Some costs can be adjusted easily (for example, rearranging the placement of classroom teachers to reduce costs), whereas other costs cannot be adjusted as quickly.

¹ Remote distance factor is 1.0 for school boards south of the French River and 2.0 for school boards north of the French River.

The Declining Enrolment Adjustment (DEA) Allocation includes the following components:

- First-Year component
- Second-Year component

First-Year Component

For a school board where the 2026–27 ADE is lower than the 2025–26 ADE, the First-Year component of the DEA is based on the difference between the revenue calculated under the current year’s enrolment and the revenue in the current year using enrolment from the previous year.

The First-Year component is equal to

$\max [0, A - B]$, where:

A is the sum of the product of the weighting factors and eligible allocations / components, listed in the table below, using 2026–27 benchmarks and 2025–26 ADE; and

B is the sum of the product of the weighting factors and eligible allocations / components, listed in the table below, using 2026–27 benchmarks and 2026–27 ADE:

| Weighting Factor | Allocations / Components |
|-------------------------|--|
| 13% × | Per Pupil Allocation within the Classroom Staffing Fund (CSF) and Learning Resources Fund (LRF) |
| 100% × | Per Pupil Allocation within the Special Education Fund (SEF) |
| 100% × | FFL component of the Language Classroom Staffing Allocation within the CSF and the Language Supports and Local Circumstances Allocation within the LRF |
| 50% × | Remote and Rural component of the Local Circumstances Staffing Allocation within the CSF and the Language Supports and Local Circumstances Allocation within the LRF |

| Weighting Factor | Allocations / Components |
|-------------------------|--|
| 50% × | Executive Staffing component, Non-Executive Staffing component, and Non-Staff component of the Board-Based Staffing Allocation within the SBAF |
| 100% × | Base School Operations component, ECPP and CTEP Operations component, and Enhanced Top-Up for School Operations component of the School Operations Allocation within the SFF |

NOTES: For FFL, start-up funding for new elementary schools is excluded.

For the Executive Staffing component, the Director of Education core function and executive compensation adjustment are excluded.

For the Non-Executive Staffing component, the HR and Payroll core functions are excluded.

Second-Year Component

The calculation of the Second-Year component is equal to 25 per cent of a school board's 2025–26 First-Year component.

Note that if a school board's enrolment has declined for two or more years, the school board will receive both the Second-Year component for the decline in enrolment in the prior year and the First-Year component for the decline in enrolment in the current year. For example, if the school board's enrolment declined in 2025–26 (from 2024–25) and is declining again in 2026–27 (from 2025–26), the school board will receive the Second-Year component based on the enrolment decline in 2025–26 and the First-Year component based on the enrolment decline in 2026–27.

School Authorities Allocation

School authorities are very small school boards, including isolate board school authorities (mostly located in remote areas of Ontario) and Section 68 school authorities (within some children's treatment centres).

Isolate boards' allocations are based on Core Ed methodology, with modifications as appropriate in recognition of the unique characteristics of these isolate boards, and provisions for special approval, both of which are subject to approval by the Minister of Education.

School authorities that operate within treatment centres under Section 68 of the *Education Act* provide educational programs for medically referred students from treatment centres within the range of junior kindergarten to Grade 12 (up to 21 years of age). Due to their unique operational needs, Section 68 school authorities are funded on a budget approval basis, subject to approval by the Minister of Education.

Funding for school authorities is authorized through the Core Ed regulations.

Enrolment

Calculation of Average Daily Enrolment (ADE)

For the purposes of funding through the Core Ed, typically 'pupils of the board' are the students that generate funding. A pupil of the board is generally defined as a student who satisfies the conditions for the right to attend a publicly funded elementary or secondary school without the payment of fees as outlined under the *Education Act*. For the purposes of enrolment used to calculate components (A), (B), and (C) of the BAP component, students for whom fees must be charged under the tuition fees regulation are also included. Pupils described in the section on Fees are not considered to be pupils of the board for the purposes of calculating grants to school boards.

For the purposes of this guide, "ADE" refers to regular day-school average daily enrolment (ADE) for pupils of the board, unless otherwise specified.

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

Day-School Pupils

Day-school ADE is based on the two count dates within the school year – the last school day of October and March.¹

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

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

¹ For school boards that have chosen a quadmester (4-semester) delivery model, the ADE is determined by, first, calculating the average number of minutes of instruction based on the 16th day of each quadmester. Then, the ADE reported for the October count date will be based on the average of the average number of minutes of instruction per term for the first 2 quadmasters. For the March count date, the ADE reported will be based on the average of the average number of minutes of instruction per term for the last 2 quadmasters.

High-Credit Day-School ADE

The portion of a pupil's enrolment over the 34-credit threshold is to be captured in the high-credit day-school ADE category. High-credit day-school ADE is funded at the continuing education rate.

A pupil is considered to be a fully high-credit day school student if a pupil generates no regular day-school ADE (i.e., generates all their day school funding at the high-credit day-school ADE rate).

Continuing Education and Summer School Pupils

The ADE of continuing education and summer school pupils is calculated based on classes or courses in which the pupils are enrolled.

Fees

School boards are required to charge tuition fees for non-resident visa students, students residing in a First Nation community, and students from outside of the province of Ontario. For more details regarding tuition-paying students ("other pupils") as defined in regulation, refer to the Enrolment Register Instructions for Elementary and Secondary Schools or contact enrolment@ontario.ca. This section outlines what fees must be charged for these students and how these fees are calculated.

Reciprocal Education Approach (REA)

Fees Regulation Section 3

In accordance with sections 185 and 188 of the *Education Act* and [O. Reg. 261/19: Reciprocal Education Approach \(REA\)](#) under the *Education Act*, as of September 1, 2019, school boards are required to admit eligible students to a school of a school board and support eligible students to attend an eligible First Nation-operated or federally operated school upon submission of Written Notice.

For students attending a school of a school board under the REA, the school board is required to charge the base fee per ADE to the First-Nation Entity or Eligible Entity identified in the Written Notice. For students attending a First Nation-operated or federally operated school under the REA, the school board is required to provide the base fee amount per ADE to the First Nation Entity or Eligible Entity identified in the Written Notice.

School boards and First Nations Entities may enter into agreements for additional services and supports that supplement the base fee, as outlined in regulation (e.g., special education claims-based amounts, transportation, and/or additional Indigenous languages or First Nations, Métis and Inuit studies courses).

More information on the REA can be found on the Ministry of Education's [REA webpage](#), including school board requirements for pupil registration and payment processes, as outlined in the [Reciprocal Education Approach \(REA\) Instructions for First Nations and School Boards](#).

First Nations – Summer School and Continuing Education

Fees Regulation Section 9, Summer School and Continuing Education

For eligible students who wish to enrol in the continuing education program, the school board is required to charge a fee agreed to by the school board and the First Nation or Eligible Entity OR a fee per ADE based on the following calculation, using 2026–27 School Board Estimates:

(Total expenses for continuing education / Total continuing education enrolment) × enrolment of the tuition-paying student

For eligible students who wish to enrol in the summer school program, the school board is required to charge a fee agreed to by the school board and the First Nation or Eligible Entity OR a fee per ADE based on the following calculation, using 2026–27 School Board Estimates:

(Total expenses for summer school program / Total summer school enrolment) × enrolment of the tuition-paying student

International Visa students

Fees Regulation Section 8, Day School

For international Visa students (for whom subsection 49(6) of the *Education Act* applies) enrolled in day school, the school board is required to charge at least the day school base fee and the Pupil Accommodation Charge (PAC) multiplied by the student's ADE.

Fees Regulation Section 9, Summer School and Continuing Education

For international Visa students enrolled in the continuing education program, the school board is required to charge a minimum fee per ADE based on the following calculation, using 2026–27 School Board Estimates:

(Total expenses for continuing education / Total continuing education enrolment) × enrolment of the tuition-paying student

For international Visa students enrolled in the summer school program, the school board is required to charge a minimum fee per ADE based on the following calculation, using 2026–27 School Board Estimates:

(Total expenses for summer school program / Total summer school enrolment) × enrolment of the tuition-paying student

Waived Fees

The *Education Act* requires school boards to waive fees for some international students (for whom subsection 49(7) of the *Education Act* applies) such as children whose parents/guardians have applied for permanent residence in Canada and children whose parents/guardians are enrolled full-time at a publicly funded Ontario university, college or institution, including an institution that is an affiliate or federated institution of a university or college, that receives operating grants from the Government of Ontario.

International Student Recovery Component

The International Student Recovery component, within the Continuing Education and Other Programs Allocation, is based on the ADE of fee-paying international Visa students reported in OnSIS, multiplied by \$1,300.00.

Canadian students from outside Ontario

Fees Regulation Section 5, Day School

For Canadian students from outside Ontario enrolled in day school, the school board may charge no more than one-tenth of the day school base fee (maximum) and the PAC per ADE for each month (or partial month) the student is enrolled.

School boards may charge additional fees for additional services and supports that supplement the base fee for day school students, as outlined in regulation

(e.g., special education claims-based amounts, transportation, and/or other programs not fully funded through the base fee).

Fees Regulation Section 9, Summer School and Continuing Education

For Canadian students from outside Ontario who wish to enrol in the continuing education program, the school board is required to charge a minimum fee per ADE based on the following calculation, using 2026–27 School Board Estimates:

(Total expenses for continuing education / Total continuing education enrolment) × enrolment of the tuition-paying student

For Canadian students from outside Ontario who wish to enrol in the summer school program, the school board is required to charge a minimum fee per ADE based on the following calculation, using 2026–27 School Board Estimates:

(Total expenses for summer school program / Total summer school enrolment) × enrolment of the tuition-paying student

Parent / guardian residing on tax exempt land

Fees Regulation Section 4, Day School

For students enrolled in day school whose parents or guardians reside on tax exempt land, the school board may charge \$40 per month per family.

Base Fee Calculations for Day School Students

The 2026–27 base fee calculations for day school students per ADE are based on 2026–27 Core Ed allocations and are set out in the *Calculation of Fees for Pupils for the 2026–27 School Board Fiscal Year* regulation, sections 3(3) elementary and 3(4) secondary.

- **Elementary Day School Base Fee per ADE:** The sum of the 2026–27 Core Ed components in the table below for the school board divided by the total elementary day school ADE for the school board, using 2026–27 School Board Estimates.
- **Secondary Day School Base Fee per ADE:** The sum of the 2026–27 Core Ed components in the table below for the school board divided by the total secondary day school ADE for the school board, using 2026–27 School Board Estimates.

The table below outlines the components of each Core Ed allocation for 2026–27 day school “base fee” calculations per ADE for elementary and secondary day school students based primarily on the 2026–27 Core Ed component calculations outlined in this guide. Note: The Student Transportation Fund and most Continuing Education and Other Programs Allocation are fully excluded from the day school base fee calculation.

| FUND/ALLOCATION | DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment. | DAY SCHOOL BASE FEE CALCULATIONS SECONDARY Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment. |
|---|---|--|
| CLASSROOM STAFFING FUND (CSF) | | |
| CSF – Per Pupil Allocation | <ul style="list-style-type: none"> ○ Kindergarten (JK/SK) component ○ Primary (Grades 1-3) component ○ Junior/Intermediate (Grades 4 to 8) component | <ul style="list-style-type: none"> ○ Secondary (Grades 9 to 12) component |
| Language Classroom Staffing Allocation | <p>Only English-language school boards:</p> <ul style="list-style-type: none"> ○ CSF – ESL/ELD component Recent Immigrant amount based on elementary weighted enrolment and DELL amount elementary portion* ○ CSF – FSL component elementary total <p>Only French-language school boards:</p> <ul style="list-style-type: none"> ○ CSF – ENA component based on elementary weighted enrolment | <p>Only English-language school boards:</p> <ul style="list-style-type: none"> ○ CSF – ESL/ELD component Recent Immigrant amount based on secondary weighted enrolment and DELL amount secondary portion** ○ CSF – FSL component secondary total <p>Only French-language school boards:</p> <ul style="list-style-type: none"> ○ CSF – ENA component based on secondary weighted enrolment |

| FUND/ALLOCATION | DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY | DAY SCHOOL BASE FEE CALCULATIONS SECONDARY |
|---|--|---|
| | <p>Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.</p> <ul style="list-style-type: none"> ○ CSF – FFL component elementary total ○ CSF – EPAF component elementary per pupil and school amounts, and elementary portion of the board amount (excluding 1.0 teacher salary and benefits benchmark)* | <p>Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.</p> <ul style="list-style-type: none"> ○ CSF – FFL component secondary total ○ CSF – EPAF component secondary per pupil amount, secondary/combined school amount, secondary/combined school size amount, and secondary/combined portion of the board amount (excluding 1.0 teacher salary and benefits benchmark)** plus 1.0 teacher salary and benefits benchmark |
| <p>Local Circumstances Staffing Allocation¹</p> | <ul style="list-style-type: none"> ○ Q&E Teachers component: <ul style="list-style-type: none"> ○ Kindergarten (JK/SK) total ○ Primary (Grades 1-3) total ○ Junior/Intermediate (Grades 4 to 8) total ○ Q&E ECEs component ○ Outlying Schools Staffing component elementary total ○ CSF – Remote and Rural component elementary portion* | <ul style="list-style-type: none"> ○ Q&E Teachers component: <ul style="list-style-type: none"> ○ Secondary (Grades 9 to 12) total ○ Outlying Schools Staffing component secondary total ○ CSF – Remote and Rural component secondary portion** ○ CSF – Supports for Students component secondary portion** ○ CSF – Maternity Leave component secondary portion** |

¹ Through the Core Ed, the Outlying Schools Staffing component for French-language boards is adjusted by any funding generated through the Secondary and Combined Schools Enrolment Based EPAF Amount of the CSF – EPAF Component.

| FUND/ALLOCATION | DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY | DAY SCHOOL BASE FEE CALCULATIONS SECONDARY |
|---|---|---|
| | <p>Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.</p> <ul style="list-style-type: none"> ○ CSF – Supports for Students component elementary portion* ○ CSF – Maternity Leave component elementary portion* ○ CSF – Benefits Trusts component elementary portion* ○ NTIP component divided by total eligible teachers and multiplied by eligible elementary teachers ○ Teacher Learning and Innovation component elementary portion* ○ Retirement Gratuities component amount for employees primarily involved in the provision of education to elementary pupils | <p>Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.</p> <ul style="list-style-type: none"> ○ CSF – Benefits Trusts component secondary portion** ○ NTIP component divided by total eligible teachers and multiplied by eligible secondary teachers ○ Teacher Learning and Innovation component secondary portion** ○ Retirement Gratuities component amount for employees primarily involved in the provision of education to secondary pupils |
| Indigenous Education Classroom Staffing Allocation¹ | <ul style="list-style-type: none"> ○ Indigenous Languages component elementary amount | <ul style="list-style-type: none"> ○ First Nations, Métis, and Inuit Studies component ○ Indigenous Languages component secondary amount |

¹ Under the REA, additional funding may be negotiated separately (e.g., to support additional Indigenous languages or First Nations, Métis and Inuit studies courses).

| FUND/ALLOCATION | DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY | DAY SCHOOL BASE FEE CALCULATIONS SECONDARY |
|---|--|---|
| Supplemental Staffing Allocation – Literacy, Numeracy and Other Programs | <p>Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.</p> <ul style="list-style-type: none"> ○ CSF – Demographic Needs component elementary portion* ○ CSF – Student Success, Grade 7 to 12 component demographic amount elementary portion* and elementary enrolment and dispersion amounts ○ Grade 7 and 8 Student Success and Literacy and Numeracy component ○ CSF – Experiential Learning component elementary portion* ○ CSF – Outdoor Education component elementary portion* ○ NEW - Teachers to Support Reading Intervention component | <p>Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.</p> <ul style="list-style-type: none"> ○ CSF – Demographic Needs component secondary portion** ○ CSF – Student Success, Grade 7 to 12 component demographic secondary portion** and secondary enrolment and dispersion amounts ○ CSF – Experiential Learning component secondary portion** ○ CSF – Outdoor Education component secondary portion** |
| LEARNING RESOURCES FUND (LRF) | | |
| LRF – Per Pupil Allocation | <ul style="list-style-type: none"> ○ Kindergarten (JK/SK) component ○ Primary (Grades 1-3) component ○ Junior/Intermediate (Grades 4 to 8) component ○ Intermediate (Grades 7 to 8) Supplementary component | <ul style="list-style-type: none"> ○ Secondary (Grades 9 to 12) component |

| FUND/ALLOCATION | DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY | DAY SCHOOL BASE FEE CALCULATIONS SECONDARY |
|---|--|---|
| | Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment. | Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment. |
| Language Supports and Local Circumstances Allocation | <ul style="list-style-type: none"> ○ Q&E Library and Guidance component elementary total ○ Supplementary Library Staffing component ○ LRF – Remote and Rural component elementary portion* ○ LRF – Supports for Students component elementary portion* ○ Geographic Top-ups component elementary portion* ○ Curriculum component elementary portion* ○ LRF – Benefits Trusts component elementary portion* ○ LRF – Maternity Leave, Sick Leave and Non-Union component elementary portion* <p>Only English-language school boards:</p> <ul style="list-style-type: none"> ○ LRF – ESL/ELD component Recent Immigrant amount based on elementary weighted enrolment and DELL amount elementary portion** ○ LRF – FSL component Per Pupil amount elementary | <ul style="list-style-type: none"> ○ Q&E Library and Guidance component secondary total ○ LRF – Remote and Rural component secondary portion** ○ LRF – Supports for Students component secondary portion** ○ Geographic Top-ups component secondary portion** ○ Curriculum component secondary portion** ○ LRF – Benefits Trusts component secondary portion** ○ LRF – Maternity Leave, Sick Leave and Non-Union component secondary portion** <p>Only English-language school boards:</p> <ul style="list-style-type: none"> ○ LRF – ESL/ELD component Recent Immigrant amount based on weighted enrolment and DELL amount secondary portion** ○ LRF – FSL component Per Pupil amount secondary total |

| FUND/ALLOCATION | DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY | DAY SCHOOL BASE FEE CALCULATIONS SECONDARY |
|---|---|---|
| | <p>Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.</p> <p>total and Areas of Intervention amount elementary portion*</p> <p>Only French-language school boards:</p> <ul style="list-style-type: none"> ○ LRF – ENA component based on elementary weighted enrolment ○ LRF – FFL component elementary total (excluding the start-up funding for new French-language elementary schools) ○ LRF – EPAF component elementary per pupil and school amounts, and elementary portion* of the board amount | <p>Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.</p> <p>and Areas of Intervention amount secondary portion**</p> <p>Only French-language school boards:</p> <ul style="list-style-type: none"> ○ LRF – ENA component based on secondary weighted enrolment ○ LRF – FFL component secondary total ○ LRF – EPAF component secondary per pupil amount, secondary/combined school amount, and secondary/combined portion** of the board amount |
| Indigenous Education Supports Allocation¹ | <ul style="list-style-type: none"> ○ Board Action Plan component elementary portion* ○ Indigenous Education Lead component elementary portion* | <ul style="list-style-type: none"> ○ Board Action Plan component secondary portion** ○ Indigenous Education Lead component secondary portion** |
| Mental Health Allocation | <ul style="list-style-type: none"> ○ Student Mental Health component elementary portion* of: Student mental health base and per pupil amounts; Resilience and mental well-being base and per-pupil amounts; and Evidence-based programs & | <ul style="list-style-type: none"> ○ Mental Health Workers Staff component ○ Student Mental Health component MHW data and information collection amount and secondary portion** of Student mental |

¹ Under the REA, additional funding may be negotiated separately.

| FUND/ALLOCATION | DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY | DAY SCHOOL BASE FEE CALCULATIONS SECONDARY |
|---|---|---|
| | <p>Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.</p> <p>resources base and per pupil amounts (excludes data and information collection amount)</p> <ul style="list-style-type: none"> ○ Mental Health Leaders component elementary portion* | <p>Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.</p> <p>health base and per pupil amounts; Resilience and mental well-being base and per-pupil amounts; and Evidence-based programs & resources base and per pupil amounts</p> <ul style="list-style-type: none"> ○ Mental Health Leaders component secondary portion** |
| Student Safety and Well-Being Allocation | <ul style="list-style-type: none"> ○ Well-Being and Positive School Climates component elementary portion* ○ Safe and Accepting Schools component elementary portion* ○ NEW – Supports for Children and Youth in Care component elementary portion* ○ NEW - Cyber Safety Learning Resources component elementary portion* | <ul style="list-style-type: none"> ○ Well-Being and Positive School Climates component secondary portion** ○ Safe and Accepting Schools component secondary portion** ○ Urban and Priority High Schools component ○ NEW – Supports for Children and Youth in Care component secondary portion** ○ NEW - Cyber Safety Learning Resources component secondary portion** |
| Continuing Education and Other Programs Allocation | <ul style="list-style-type: none"> ○ Tutoring component elementary portion* | <ul style="list-style-type: none"> ○ Tutoring component secondary portion** |
| School Management Allocation | <ul style="list-style-type: none"> ○ School Management component calculated for elementary schools and the | <ul style="list-style-type: none"> ○ School Management component calculated for secondary schools and the |

| FUND/ALLOCATION | DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY | DAY SCHOOL BASE FEE CALCULATIONS SECONDARY |
|--|---|---|
| | <p>Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.</p> <ul style="list-style-type: none"> ○ elementary portion of combined schools* ○ Remote Learning Administration component elementary portion* ○ Principal and Vice-Principal Salary Grid amounts elementary portion* ○ Principal and Vice-Principal Allowances amounts calculated for elementary schools ○ ISP for Principals and Vice-Principals component elementary portion* | <p>Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.</p> <ul style="list-style-type: none"> ○ secondary portion of combined schools** ○ Remote Learning Administration component secondary portion** ○ Principal and Vice-Principal Salary Grid amounts secondary portion** ○ Principal and Vice-Principal Allowances amounts calculated for secondary and combined schools ○ ISP for Principals and Vice-Principals component secondary portion** |
| <p>Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators</p> <p>Note: SHSM and Dual Credits components are not included because each school board's calculation in Core Ed includes enrolment of all students including fee-paying students</p> | <ul style="list-style-type: none"> ○ Program Leadership component elementary portion* ○ LRF – Demographic Needs component elementary portion* ○ LRF – Student Success, Grade 7 to 12 component - Territorial Student Program amount elementary portion* (transportation amounts excluded) ○ LRF – Experiential Learning component elementary portion* excluding transportation amount ○ LRF – Outdoor Education component elementary portion* | <ul style="list-style-type: none"> ○ Program Leadership component secondary portion** ○ LRF – Demographic Needs component secondary portion** ○ LRF – Student Success, Grade 7 to 12 component - Territorial Student Program amount secondary portion** (transportation amounts excluded) ○ LRF – Experiential Learning component secondary portion** excluding transportation amount ○ LRF – Outdoor Education component secondary portion** |

| FUND/ALLOCATION | DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY | DAY SCHOOL BASE FEE CALCULATIONS SECONDARY |
|---|---|---|
| NEW - Targeted Learning Allocation | <p>Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.</p> <ul style="list-style-type: none"> ○ School Math Facilitators component elementary portion* ○ Math Lead component elementary portion* ○ Digital Math Tools component elementary amounts ○ Reading Screening Tools component ○ Reading Intervention Licences and Supports component elementary portion* | <p>Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.</p> <ul style="list-style-type: none"> ○ School Math Facilitators component secondary portion** ○ Math Lead component secondary portion** ○ Digital Math Tools component secondary amount ○ Reading Intervention Licences and Supports component secondary portion** |
| SPECIAL EDUCATION FUND (SEF)¹ | | |
| SEF – Per Pupil Allocation | <ul style="list-style-type: none"> ○ JK to Grade 3 total ○ Grades 4 to 8 total | <ul style="list-style-type: none"> ○ Secondary (Grades 9 to 12) total |
| Differentiated Needs Allocation | <ul style="list-style-type: none"> ○ Measures of Variability component MOV amount elementary portion* (excludes Northern Supports and Integrated Supports amounts) ○ Special Education Statistical Prediction Model | <ul style="list-style-type: none"> ○ Measures of Variability component MOV amount secondary portion** (excludes Northern Supports and Integrated Supports amounts) ○ Special Education Statistical Prediction Model |

¹ Does not include Northern Adjustment, HCSEN component, ECPP component, CTEP component or SEA Claims Based component. Under the REA, additional funding may be negotiated separately for the claims under the HCSEN and SEA components.

| FUND/ALLOCATION | DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY | DAY SCHOOL BASE FEE CALCULATIONS SECONDARY |
|---|--|---|
| | <p>Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.</p> <p>component elementary portion*</p> <ul style="list-style-type: none"> ○ Collaboration and Integration Base component elementary portion* ○ Multi-Disciplinary Supports component elementary portion* ○ Local Special Education Priorities component elementary portion* ○ Early Math Intervention component elementary portion* ○ Professional Assessments component elementary portion ○ NEW - Special Education and Disabilities Transitions component elementary portion* | <p>Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.</p> <p>component secondary portion**</p> <ul style="list-style-type: none"> ○ Collaboration and Integration Base component secondary portion** ○ Multi-Disciplinary Supports component secondary portion** ○ Local Special Education Priorities component secondary portion** ○ Early Math Intervention component secondary portion** ○ Professional Assessments component secondary portion** ○ NEW - Special Education and Disabilities Transitions component secondary portion** |
| Complex Supports Allocation | <ul style="list-style-type: none"> ○ Behaviour Expertise Amount component elementary portion* | <ul style="list-style-type: none"> ○ Behaviour Expertise Amount component secondary portion** |
| Specialized Equipment Allocation (SEA) | <ul style="list-style-type: none"> ○ SEA Formula component based on 2023–24 SEA Per-Pupil amount elementary portion* | <ul style="list-style-type: none"> ○ SEA Formula component based on 2023–24 SEA Per-Pupil amount secondary portion** |
| SCHOOL FACILITIES FUND (SFF) | | |

| FUND/ALLOCATION | DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY | DAY SCHOOL BASE FEE CALCULATIONS SECONDARY |
|---|--|--|
| School Operations Allocation¹ | <p>Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.</p> <ul style="list-style-type: none"> ○ Base School Operations component Day School Base School Operations amount elementary total ○ Enhanced Top-up for School Operations component elementary total ○ SFF – Supports for Students component elementary portion* ○ SFF – Benefits Trust component elementary portion* | <p>Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.</p> <ul style="list-style-type: none"> ○ Base School Operations component Day School Base School Operations amount secondary total ○ Enhanced Top-up for School Operations component secondary total ○ SFF – Supports for Students component secondary portion** ○ SFF – Benefits Trust component secondary portion** |
| School Renewal Allocation | <i>Excluded</i> | <i>Excluded</i> |
| Rural and Northern Education Allocation | <ul style="list-style-type: none"> ○ Elementary portion* | <ul style="list-style-type: none"> ○ Secondary portion** |
| STUDENT TRANSPORTATION FUND (STF) | | |
| Buses and Contracted Special Purpose Vehicles (CSPVs) Allocation | <i>Excluded</i> | <i>Excluded</i> |

¹ Excludes Community Use of Schools, Capital Lease on School Authority Amalgamation, ECPP and CTEP Operations, and Renewal Software Licensing Fee components as well as amounts related to students funded primarily through the Continuing Education and Other Programs Allocation

| FUND/ALLOCATION | DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY | DAY SCHOOL BASE FEE CALCULATIONS SECONDARY |
|---|---|---|
| Taxis and Transit Allocation | <i>Excluded</i> | <i>Excluded</i> |
| Local Priorities and Operations Allocation | <i>Excluded</i> | <i>Excluded</i> |
| SCHOOL BOARD ADMINISTRATION FUND (SBAF) | | |
| Trustees and Parent Engagement Allocation | <ul style="list-style-type: none"> ○ Trustee component elementary portion* ○ Parent Engagement component elementary portion* | <ul style="list-style-type: none"> ○ Trustee component secondary portion** ○ Student Trustee component ○ Parent Engagement component secondary portion** |
| Board-Based Staffing Allocation | <ul style="list-style-type: none"> ○ Executive Staffing component elementary portion* ○ Non-Executive Staffing component elementary portion* ○ SBAF – Benefits Trusts component elementary portion* ○ Non-Staff component elementary portion* | <ul style="list-style-type: none"> ○ Executive Staffing component secondary portion** ○ Non-Executive Staffing component secondary portion** ○ SBAF – Benefits Trusts component secondary portion** ○ Non-Staff component secondary portion** |
| Central Employer Bargaining Agency Fees Allocation | <i>Excluded</i> | <i>Excluded</i> |

| FUND/ALLOCATION | DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY | DAY SCHOOL BASE FEE CALCULATIONS SECONDARY |
|---|---|---|
| Data Management and Audit Allocation¹ | <p>Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.</p> <ul style="list-style-type: none"> ○ Managing Information for Student Achievement (MISA) component elementary portion* ○ Demographic Data Gathering component elementary portion* ○ Capital Planning Capacity component elementary portion* ○ Non-Instructional Spaces component elementary portion* | <p>Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.</p> <ul style="list-style-type: none"> ○ Managing Information for Student Achievement (MISA) component secondary portion** ○ Demographic Data Gathering component secondary portion** ○ Capital Planning Capacity component secondary portion** ○ Non-Instructional Spaces component secondary portion** |
| Declining Enrolment Adjustment Allocation | <ul style="list-style-type: none"> ○ DEA elementary portion* | <ul style="list-style-type: none"> ○ DEA secondary portion** |

¹ Excludes RIAT, External Audit, and Reporting Entity components.

Reporting and Accountability

The ministry has established the following dates for submission of financial reports in 2026–27.

| Date | Financial Report |
|-------------------|---|
| June 30, 2026 | School board estimates for 2026–27 |
| November 13, 2026 | School board financial statements for 2025–26 |
| December 15, 2026 | School board revised estimates for 2026–27 |
| May 14, 2027 | School board March report (for September 1 to March 31) |

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

Some of the measures that the ministry may take to ensure compliance include:

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

School boards' financial statements are prepared following Public Sector Accounting Standards (PSAS) standards. However, there are still some expense exceptions to PSAS for budget compliance purposes, most of which relate to employee benefits and asset retirement obligations.

Balanced Budgets

School boards are required to have balanced budgets, which require total spending to be equal to, or less than, total revenue. However, there are circumstances where an in-year deficit is permissible under [O. Reg. 280/19 Calculation of Maximum In-Year Deficit](#) if there were prior surpluses (called accumulated surplus). The draw on the accumulated surplus is limited to ensure

that this action does not place the school board at undue financial risk. The draw on the accumulated surplus is limited to the lesser of the following:

- 1) the school board's accumulated surplus from the preceding year
- 2) one per cent of the school board's operating revenue

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

Elementary and Secondary Class Size Compliance

School boards are required to organize classes to achieve the requirements set out in [O. Reg. 132/12: Class Size](#). The ministry continues to ensure compliance with the elementary and secondary provisions of the class size regulation in accordance with the compliance framework, outlined below. Note that for the purposes of determining the number of consecutive years of non-compliance, elementary and secondary compliance will be treated separately.

For any school board that is not compliant:

- In year one of non-compliance, school board Chairs and Directors will be notified by the Minister and Deputy Minister and required to submit a compliance management plan detailing how the school board will become compliant with class size regulations.
- In year two of non-compliance and beyond, school board Chairs and Directors will be notified by the Minister and Deputy Minister and subject to the following reductions in the school board administration expense limit:
 - one per cent after two consecutive years of non-compliance
 - three per cent after three consecutive years of non-compliance
 - five per cent after four consecutive years of non-compliance

In any year, a school board that does not submit its class size information to the ministry by the deadline may be subject to immediate cash withholdings equivalent to 50 per cent of monthly Core Ed transfers from the ministry. If a school board's monthly Core Ed transfers are subject to delayed grant payments, cash withholdings (equivalent to 50 per cent of monthly Core Ed transfers) will be applied in the month which the monthly Core Ed transfer payment is scheduled to return.

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

Cash Management Strategy

The purpose of the cash management strategy is to help reduce the Province's borrowing costs. Under this policy, school boards' monthly cash flows are refined based on each school board's cash requirement. School boards' funding entitlements remain the same under the Core Ed regulation. However, some school boards record a receivable from the Province for the difference between their funding entitlement and the actual cash flow received.

Delayed Grant Payment – Operating

For those school boards, part of their grant payments from the ministry are delayed until their adjusted accumulated surplus and deferred revenue (ASDR) balance meet a specified criterion. The Delayed Grant Payment amount is calculated using a sliding scale based on the ASDR balance as a percentage of the annual operating allocation of each school board:

- the portion of the ASDR balance less than or equal to 5% of the operating allocation will not be subject to delayed grant payment
- the portion of the ASDR balance greater than 5% and less than or equal to 10% of the operating allocation will be subject to delayed grant payment at a rate of 80%
- any portion of the ASDR balance greater than 10% of the operating allocation will be subject to delayed grant payment in its entirety

The Delayed Grant Payment Operating amount is updated annually based on the most recent financial statements submitted by school boards.

Delayed Grant Payment – Proceeds of Disposition

The Delayed Grant Payment amount also includes Proceeds of Disposition balances from school boards, net of funds required for renewal and capital projects in the upcoming school year. The Delayed Grant Payment Proceeds of Disposition amount is updated twice per year based on the most recent estimates and revised estimates submitted by school boards.

School boards' transfer payments are adjusted based on the change in their Delayed Grant Payment balances.

Funding Restrictions and Other Reporting Requirements

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

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

Funding Restrictions

Funding restrictions are listed below:

- The NTIP component within the Local Circumstances Staffing Allocation **(within the Classroom Staffing Fund (CSF))** is to be used for eligible NTIP expenses, which are required to meet NTIP program requirements.
- The Indigenous Education Classroom Staffing Allocation **(within the CSF)** and Indigenous Education Supports Allocation **(within the Learning Resources Fund (LRF))** are limited to expenses that support the academic success and well-being of Indigenous students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions, including spending restrictions on each of the components within the allocations.
- **NEW** – Using the Supplementary Classroom Supplies amount within the elementary panel components of the LRF – Per Pupil Allocation **(within the LRF)**, school boards must make \$750 available for each eligible elementary teacher to enable teachers to purchase additional supplies for their classrooms using a new Vendor of Record (VOR) arrangement.
- **NEW** – School boards must use Supply Ontario's VOR arrangement for Consistent Educational Resources/Ressources pédagogiques standardisées to purchase curriculum resources through the Consistent Curriculum Resources amount within the relevant components in the LRF – Per Pupil Allocation **(within the LRF)**.

- The Areas of Intervention amount within the LRF – FSL component of the Language Supports and Local Circumstances Allocation (**within the LRF**) is limited to expenses for initiatives and eligible activities within the areas of intervention in the FSL Action Plan and aligned with the Canada–Ontario Agreement on Minority-Language Education and Second Official-Language Instruction.
- The Mental Health Allocation (**within the LRF**) is limited to expenses related to student mental health, including spending restrictions on the Mental Health Workers Staff component and the Mental Health Leaders component within the fund.
- The Student Safety and Well-Being Allocation (**within the LRF**) is limited to expenses related to student safety and well-being.
- **NEW** – School boards must use the ministry-approved Cyber Safety Learning Resources (Tender 21112) Supply Ontario VOR arrangement to purchase resources related to cyber safety through the Cyber Safety Learning Resources component of the Student Safety and Well-Being Allocation (**within the LRF**).
- The Program Leadership component within the Differentiated Supports Allocation (**within LRF**) is to be used for eligible expenses, including salary & benefits and travel & professional development for the program leaders funded through the Program Leadership component.
- The SHSM component is to be used for eligible expenses based on the parameters (e.g., eligible activities and expenses) set out by the ministry each school year.
- **NEW** – The Dual Credits component is to be used for eligible expenses based on parameters (e.g., eligible activities and expenses) set out by the ministry.
- The Supports for Student components (**within the CSF, LRF, and SFF**) are to be used as set out in respective collective agreements.
- The ISP for Principals and Vice-Principals component within the School Management Allocation (**within the LRF**) is to be used for eligible expenses as set out in the Principals' and Vice-Principals' Terms and Conditions of Employment.

- **NEW** – The Targeted Learning Allocation (**within the LRF**) is limited to expenses related to focused initiatives identified through the allocation.
- The Special Education Fund (**SEF**) is limited to special education expenses, including spending restrictions within the fund.
- School board spending on student transportation and school facilities shall not exceed the total funding generated by a school board through the **Student Transportation Fund (STF)** and **School Facilities Fund (SFF)** plus up to a maximum of five per cent of the total amount generated through the CSF, LRF, and SEF.
- A portion of Core Ed is to be used first for minor tangible capital assets (furniture and equipment that is capitalized).
- The School Renewal Allocation (**within the SFF**) is primarily limited to capital renewal expenditures.
- The Rural and Northern Education Allocation (**within the SFF**) is limited to expenses that further improve education for students from rural communities.
- The Transportation to Provincial or Demonstration Schools component (**within the STF**) is to be used for eligible expenses for transportation to and from Provincial and Demonstration schools.
- School Board Administration expenses shall not exceed the expense limit equal to a base of \$2.2 million plus 3.44 per cent of the school boards' total expenses. Excluded from school boards' total administration expenses are any expenses related to the Regional Internal Audit Team (RIAT) and external audit funding from the ministry, as well as any election costs in unorganized territories.
- The RIAT component (**within the School Board Administration Fund**) is limited to internal audit expenses.

Funding Restrictions and Other Reporting Requirements

Supplementary Classroom Supplies

School boards must make \$750 available for each eligible elementary teacher to enable teachers to purchase additional supplies for their classrooms using a new Vendor of Record (VOR) arrangement. Supply Ontario is integrating a new

Supplementary Classroom Supplies stream into its existing Office Products, Print and Copy Paper VOR arrangement. Information about this VOR arrangement will be shared separately.

Elementary teachers assigned to a grade-specific classroom are eligible to receive this amount. The number of elementary teachers eligible for the supplementary classroom supply amount is determined by the total number of classrooms organized by grade(s) in each physical school, based on enrolment and class size requirements.

In any year, if a school board is non-compliant with the initiative parameters, the Minister may withhold a portion of the school board's Supplementary Classroom Supplies amount within the elementary panel components of the LRF- Per Pupil Allocation.

Consistent Curriculum Resources

School boards must use the Supply Ontario VOR arrangement for Consistent Educational Resources/Ressources pédagogiques standardisées to purchase curriculum resources through the Consistent Curriculum Resources amount within the relevant components in the LRF – Per Pupil Allocation (within the LRF).

Where a French-language school board or English separate school board determines that different resources are needed to meet denominational and/or linguistic needs of Catholic or French-language schools, this funding may be used to purchase resources outside of the Supply Ontario VOR.

In any year, if a school board is non-compliant, the Minister may withhold or delay payment of a portion of the school board's Consistent Curriculum Resources amount within the relevant components in the LRF – Per Pupil Allocation.

Additional reporting requirements for this funding may be shared with school boards separately.

New Teacher Induction Program (NTIP)

School boards are expected to use NTIP funding for eligible NTIP expenses and are required to meet NTIP program requirements per legislation and the [New Teacher Induction Program: Induction Elements Manual](#). School boards are expected to continue to submit an NTIP plan and a final report (including a

detailed accounting statement) to the Professionalism, Teaching Policy and Standards Unit (within the Strategic Policy and Workforce Branch) and the ministry's regional offices.

Indigenous Education Funding

The Indigenous Education Classroom Staffing Allocation (within the CSF) and Indigenous Education Supports Allocation (within the LRF) are limited to expenses that support the academic success and well-being of First Nations, Métis and Inuit students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions.

Indigenous Languages and First Nations, Métis and Inuit Studies components

Funding generated within Indigenous Education Classroom Staffing Allocation of the CSF, including the Indigenous Languages component and First Nations, Métis and Inuit Studies component, must be spent on the respective program to run these courses. The teacher salary and benefits required to deliver these courses may be reported as spending under this allocation. Any remaining funds beyond the cost of teacher salary and benefits are to be reported and spent under the Board Action Plan (BAP) component (of the Indigenous Education Supports Allocation within the LRF).

Indigenous Education Lead component

The Indigenous Education Lead component (of the Indigenous Education Supports Allocation within the LRF) is to be used for eligible expenses, including salary, benefits, travel and professional development for a dedicated Indigenous Education Lead.

Any remaining funds must be reported and spent under the BAP.

If the school board does not employ an Indigenous Education Lead, the school board will not generate any funding. School boards who do not have a dedicated lead in place are required to indicate this through EFIS in a checkbox format.

BAP component

The BAP component is enveloped to ensure that funds are directed to support the success and well-being of Indigenous students, and support knowledge and understanding of all students. This requirement complements the *Board Action Plan on Indigenous Education* reporting.

If funds generated through the four components within both of the Indigenous Education Classroom Staffing and Indigenous Education Supports allocations are unspent at the end of the school year, they must be reported as deferred revenue for future spending within the BAP component and reported through the *Board Action Plan on Indigenous Education*.

Areas of Intervention Amount of the LRF – French-as-a-Second-Language (FSL) Component

This funding can only be spent for its intended purpose according to parameters (e.g., eligible activities and expenses) set out by the Field Services Branch of the ministry each school year. Any unspent funding must be reported as deferred revenue for future spending within the Areas of Intervention amount within the LRF – FSL component of the Language Supports and Local Circumstances Allocation.

School boards are required to report their expenses and data for specified activities through a final report to the Field Services Branch.

Mental Health Allocation

The Mental Health Allocation is limited to expenses related to student mental health, including spending restrictions on the Mental Health Workers Staff component and Mental Health Leaders component within the fund. Any unspent funding must be reported as deferred revenue for future spending within the Mental Health Allocation.

Mental Health Worker Staffing Component

The Mental Health Workers Staffing component is enveloped, in that it may only be used to support the direct hiring/continued employment by school boards (i.e., salary, wages and benefits) of regulated mental health professionals (i.e., school board FTEs) in secondary schools. For clarification, this funding cannot be used to support service contracts for third parties. Any unspent funding is to be reported as deferred revenue for future spending on mental health workers.

School boards are expected to report in EFIS the number of mental health workers supported through this allocation.

Mental Health Leaders Component

The Mental Health Leaders component is to be used for eligible expenses, including salary & benefits and travel & professional development for the Mental Health Leaders funded through this component.

School boards will be funded the lesser of a) the maximum funding calculated through the component OR b) the total amount spent on Mental Health Leader component eligible expenses.

Student Safety and Well-Being Allocation

The Student Safety and Well-Being Allocation is limited to expenses that support student safety and well-being. Any unspent funding must be reported as deferred revenue for future spending within the Student Safety and Well-Being Allocation.

Supports for Children and Youth in Care component

Additional reporting requirements outside of EFIS for Supports for Children and Youth in Care component funding may be shared with school boards by the Indigenous Education and Well-being Division of the ministry.

Cyber Safety Learning Resources component

School boards must use the VOR arrangement approved by the Minister to purchase resources related to cyber safety through the Cyber Safety Learning Resources component of the Student Safety and Well-Being Allocation.

Additional reporting requirements for this funding outside of EFIS may be shared with school boards separately.

Program Leadership Component

Program Leadership component funding is to be used for eligible expenses, including salary & benefits and travel & professional development for the program leaders funded through this component.

School boards will be funded the lesser of a) the maximum funding calculated through the component OR b) the total amount spent on Program Leadership component eligible expenses.

A school board will not generate funding to be used within the Program Leadership component for a lead unless a lead has been employed for the school year.

- If a school board does not employ a Technology Enabled Learning and Teaching (TELT) Contact Lead, the school board's PL component funding formula excludes $1.0 \times$ Information Technology benchmark + 10.44 per cent.
- If a school board does not employ a School Effectiveness Lead, the board's PL component's funding formula excludes $1.0 \times$ SO benchmark + 10.44 per cent if the school board's elementary ADE is $\leq 85,000$; and $2.0 \times$ SO benchmark + 10.44 per cent if the school board's elementary ADE is $> 85,000$.
- If a school board does not employ a Student Success Lead, the school board's PL component's funding formula excludes $1.0 \times$ SO benchmark + 10.44 per cent.
- If a school board does not employ an Early Years Lead, the school board's PL component's funding formula excludes $1.0 \times$ SO benchmark + 10.44 per cent if the school board's ADE is $\leq 72,000$; $1.5 \times$ SO benchmark + 10.44 per cent if the school board's ADE is $> 72,000$ and $\leq 115,000$; $2.0 \times$ SO benchmark + 10.44 per cent if the school board's ADE is $> 115,000$ and $\leq 150,000$; $3.0 \times$ SO benchmark + 10.44 per cent if the school board's ADE is $> 150,000$ and $\leq 200,000$; and $4.0 \times$ SO benchmark + 10.44 per cent if the school board's ADE is $> 200,000$.

ISP for Principals and Vice-Principals Component

The ISP for Principals and Vice-Principals component within the School Management Allocation is to be used for eligible expenses as set out in the Principals' and Vice-Principals' Terms and Conditions of Employment.

School boards will receive funding for the ISP for Principals and Vice-Principals component that is the lesser of the following:

- a school board's 2026–27 ISP for Principals and Vice-Principals component set out in the Core Ed regulation and any unused portion from the 2025–26 LRF – SSF/ISP for Principals and Vice-Principals amount set out in the 2025–26 Core Ed regulation

OR

- a school board's eligible current year's expenses for ISP for principals and vice-principals

There is no carryover of unused funding beyond 2026–27.

SHSM Component

The SHSM component is to be used for eligible SHSM expenses based on the parameters (e.g., eligible activities and expenses) set out by the Student Achievement Division of the ministry each school year.

School boards will be funded the lesser of a) the maximum SHSM amount as set out in the Core Ed regulation OR b) the total amount spent on SHSM eligible expenses.

School and board SHSM expenditure reporting occurs through the Enhanced Data Collection Solution (EDCS). SHSM expansion funding should be allocated as indicated in EDCS, and funding for sections should be allocated specifically for the sections as indicated in EDCS.

Dual Credits Component

The Dual Credits component is to be used for eligible Dual Credit expenses based on the parameters (e.g., eligible activities and expenses) set out by the Student Achievement Division of the ministry each school year.

School boards will be funded the lesser of a) the maximum Dual Credits amount as set out in the Core Ed regulation OR b) the total amount spent on Dual Credit eligible expenses.

Targeted Learning Allocation

The Targeted Learning Allocation is limited to expenses that support focused initiatives identified through the allocation. The current focused initiatives include School Math Facilitators, Math Leads, digital math tools, reading screening tools, and reading intervention licences and supports.

Any unspent funding is to be reported as deferred revenue for future spending within the Targeted Learning Allocation.

Math Lead Component

The Math Lead component is to be used for eligible expenses, including salary & benefits and travel & professional development for the Math Leads funded through this component.

School boards will be funded the lesser of a) the maximum funding calculated through the component OR b) the total amount spent on Math Lead component eligible expenses.

Special Education Fund (SEF)

School boards must spend the amount of the special education expense envelope (net of the Northern Adjustment in MOV; this amount is subject to spending restrictions outlined below), as determined by the enveloping provisions of the regulation, for the additional costs of special education programs and supports (i.e., the costs above the regular costs of pupils' education supported by the Per Pupil Allocations within the CSF and LRF and the other allocations). School boards must report unspent special education funds as deferred revenue for future spending towards special education.

The SEF establishes the level of funding that each school board generates for special education; however, school boards may spend more on special education programs, services and/or equipment. School boards must take into account any funding through Responsive Education Programs (REP) that applies to special education programs in the determination of their compliance with the special education enveloping provisions. The ministry specifies types of spending for which the SEF may be used and the list of allowed costs in the Uniform Code of Accounts on the [School Board Reporting webpage](#)

School boards are expected to report in EFIS the number of board-level professionals with ABA expertise supported through the ABA Expertise Professionals Amount.

MOV Northern Adjustment

School boards are required to use funding provided under the Northern Adjustment category of the MOV component of the Differentiated Needs Allocation (DNA) on eligible expenses related to regionally determined special education priorities that are addressed through joint, innovative and cost-effective special education programs and services, including in underserved rural and remote communities of Northern Ontario. This enveloped funding is provided to the three cooperative lead boards responsible for administering on behalf of all school boards and school authorities within the cooperatives:

- District School Board Ontario North East for the Northeast cooperative
- Thunder Bay Catholic District School Board for the Northwest cooperative
- Conseil scolaire public du Grand Nord de l'Ontario for the French cooperative

Funding is administered by the three regional cooperatives and supports 22 district school boards and three school authorities. The lead school boards are responsible for distributing funding in a manner that supports all school boards contained within their respective cooperative. The lead school boards must report any unspent funds as deferred revenue to be used for future Northern Adjustment expenses. Where applicable, all non-lead school boards' expenses must equal their revenue from the lead board, returning any unspent funding to the lead board.

Any eligible spending in excess of the funding for the Northern Adjustment will be included in the special education spending that is measured against the broader special education envelope described above.

Multi-Disciplinary Supports Component

School boards generate Multi-Disciplinary Supports component funding within the Differentiated Needs Allocation (DNA) for a multi-disciplinary team, based on the number of multi-disciplinary team members employed, in addition to funding for the Other Staffing Resources amount of this component.

Through the Multi-Disciplinary Team amount, each multi-disciplinary team member employed as reported by school boards in EFIS, up to a maximum of four, will generate \$114,040.13 for the school board. If the expenses for these multi-disciplinary team members are less than the amount of funding generated, this unspent funding is to be reported as deferred revenue for special education (broader special education envelope). Any eligible spending in excess of the funding for multi-disciplinary team members will be included in the special education spending that will be measured against the broader special education envelope described above.

Student Transportation and School Facilities Expenses

The student transportation and school facilities enveloping provision requires that a school board's net student transportation and school facilities expenses in a fiscal year not exceed the limit.

The student transportation and school facilities enveloping provision limit includes funding provided through the Student Transportation Fund and the School Facilities Fund plus up to a maximum of 5 per cent of the total amount generated by the school board through the Classroom Staffing Fund, Learning Resources Fund, and Special Education Fund. However, school boards have the flexibility to allocate a portion of other non-Core Ed revenue sources to support student

transportation and school facilities expenses. School boards that are non-compliant in any one of the three reporting cycles of a school year will be required to submit a compliance management plan detailing how they would ensure compliance in subsequent years. If the amount by which a school board is non-compliant increases from a previous reporting cycle within the same school year, school boards will be required to submit a revised compliance management plan. The ministry will monitor school board compliance with the envelope and review the compliance framework for future years.

Minor Tangible Capital Assets

The operating grants provided under the Core Ed includes funding to purchase certain furniture and equipment (F&E) that are of a capital nature and are required to be capitalized in accordance with the District School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide on the [School Board Reporting webpage](#). A portion of the total operating allocation will be identified to be applied first to those F&E capital purchases. Any residual amount will be used for general operating purposes.

School Renewal Allocation

The School Renewal Allocation establishes the minimum that each school board must spend on facility repair and maintenance. These funds are restricted to ensure that school boards dedicate the resources provided for major repairs and renewal of schools.

While this funding is intended primarily for expenditures that are in general capitalized, school boards have had significant flexibility on how this is done – whether through larger repairs, major renovation, or the replacement of aged building systems and components. Unspent funds in any particular year from this allocation must be reported as deferred revenue. This deferred revenue may be brought into revenue or in a deferred capital account (deferred capital contribution) in the future as school boards incur expenditures to ensure the physical integrity and safety of school buildings. All expenditures must be reported in VFA facility.

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

Rural and Northern Education Allocation (RNEA)

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

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

Funding allotted to the school board may be used for school-level expenses using the 'List of Schools Eligible for the Rural and Northern Education Fund' provided on the Education Funding [webpage](#). The list comprises schools in which at least half of the students are from rural communities. School boards are required to publicly post details of RNEA expenses as well as those schools in which RNEA funding was spent. Any unspent funding should be deferred for future use on school-based expenses to improve education for students from rural communities.

On an annual basis, by June 30, school boards must submit to the ministry the list of all the additional schools, approved by board of trustees' motion, to be eligible to spend the Rural and Northern Education Allocation (RNEA) on these specific schools.

School boards should submit these motions along with the list of these additional schools to EDULABFINANCE@ontario.ca and include the school name, School Facilities Inventory System (SFIS) number, Campus ID, Board School Identification number (BSID) and panel (elementary/secondary). Please include "RNEA" in the subject line of your email.

Student Transportation Reporting

To understand how funding is used to deliver transportation services to students, school boards, consortia, and operators are to provide actual routing data as well as to report on transportation expenditures incurred by respective organizations. Additional information including reporting templates will be shared during the year.

Transportation to Provincial or Demonstration Schools Component

Funding through this component is intended to cover expenses for transportation to Provincial and Demonstration schools, based on expenses reported by school boards and approved by the ministry.

School Board Administration

The school board administration spending limit is a restriction on school boards' overall administration expenses. The school board administration expense limit is equal to a base of \$2.2 million + 3.44 per cent of the school board's overall expenses, as reported in Schedule 10ADJ of the Education Finance Information System (EFIS).

School boards are required to maintain their total school board administration expenses within this limit for the fiscal year. School boards continue to have the flexibility within Core Ed and the availability of other revenues to manage their school board administration spending. When school boards are calculating their total school board administration expenses, they are to exclude any expenses supported by the RIAT and external audit funding from the ministry, as well as any election costs in unorganized territories, for that fiscal year. School boards that exceed the limit will be required to submit a compliance management plan detailing how they will ensure compliance in the subsequent years.

For school boards that exceed the school board administration expense limit, accountability measures are applied as follows:

- For the first year of non-compliance, school boards are required to
 - submit a compliance management plan
 - post the plan on their public website
 - provide a progress update on achievement of the plan
- For the second consecutive year of non-compliance, school boards are required to
 - hire, at the school board's expense, a third-party organization (e.g., consulting firm) to review their school board administration expenses and provide a report proposing a course of action to achieve compliance
 - seek approval of the scope prior to proceeding with the review
 - post the report on their public website, along with their proposed plan to become compliant

- For the third consecutive year of non-compliance, the minister would direct the school board to implement specific adjustments to its school board administration expense to achieve compliance, based on the review completed by the third-party organization.

The compliance measures for the second and third year of non-compliance will only be applied in cases where school boards are non-compliant for consecutive years. Once a school board is compliant in the following year, the measures are reset.

Starting this year, school boards may request that certain expenses be excluded from their school board administration expenses for the purpose of determining compliance with the administration spending limit, in circumstances where the expenses are offset by cost recoveries for administrative activities that do not support or contribute to the school boards' regular business operations.

The ministry has identified specific eligible exclusions for expenses with corresponding revenue offsets. These are salary recoveries for seconded school administration staff and recoveries of rental costs through the leasing of space. Any requests for exclusions not listed above must be submitted in writing to the ministry's Education Labour and Finance Division and will be considered on a case-by-case basis.

In contrast, school board administration expenses incurred to support international students are considered part of a school boards' regular business and therefore are not eligible to be excluded from a school board's administration expense limit.

Regional Internal Audit Team (RIAT) Component

The Regional Internal Audit Team (RIAT) component is limited to internal audit expenses in each region.

This enveloped funding is provided to the eight regional lead boards responsible for administering on behalf of all school boards within the region:

- Toronto & Area RIAT
- South RIAT
- West of Central RIAT
- Ontario East RIAT
- Barrie RIAT

- Northeastern Ontario RIAT
- Northwestern Ontario RIAT
- French-language RIAT

Funding is administered by the eight regional teams. The lead school boards are responsible for distributing funding in a manner that supports all school boards contained within their respective team. The lead school boards must report any unspent funds as deferred revenue to be used for future internal audit expenses within the region. Where applicable, all non-lead school boards' expenses must equal their revenue from the lead board, returning any unspent funding to the lead board.

Provincial Transfers

The provincial share of education funding is calculated by deducting each school board's revenue from property taxes from the total funding allocation determined by the education funding formulas. Tax revenue is based on 38 per cent of the 2026 calendar year property taxes and 62 per cent of the 2027 calendar year property taxes, plus 2026 supplementary taxes less 2026 tax write-offs.

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

Recovery of Savings due to Strike Activity

The expenses of a school board that are not incurred in a fiscal year by reason of strike affecting the operations of the school board will be recovered by the Province. The recovery is calculated as follows:

$$A + B - C$$

- A. Determine the total of the salaries, wages and benefits that are not payable to or in respect of employees of the board as a result of a strike by those employees that occurs in the fiscal year.
- B. Any other amounts that are saved but not described above that would be payable by the board in the fiscal year under an agreement in effect on the day the strike commences (e.g. transportation savings).
- C. Eligible expenses incurred in the fiscal year by the board.

The Minister shall approve expenses if they are incurred by the school board in connection with the strike and the amount of those expenses is reasonable in the circumstances. For additional information please review the EFIS instructions for Appendix M and any other ministry's guidance issued to school boards when a strike occurs.

Provincial Funding and Property Taxes

The Core Ed formula determines each school board's overall funding allocation. Property tax revenue provides a part of the allocation, and the Province of Ontario provides additional funding up to the level set by the Core Ed formula.

The government sets a uniform tax rate, based on a current-value assessment system, for all residential properties. The government also sets property tax rates for business properties.

Appendix A – Acronyms

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|---------|---|
| ABA | Applied Behaviour Analysis |
| ADE | Average daily enrolment (Day-school ADE unless otherwise specified) |
| ALF | Actualisation linguistique en français |
| ARC | Accommodation Review Committee |
| ASSD | After-School Skills Development |
| BAP | Board Action Plan (on Indigenous Education) |
| BCF | Broader Community Factor (in the EPAF components (CSF and LRF)) |
| BEA | Behaviour Expertise Amount |
| Core Ed | Core Education Funding |
| CPC | Capital Planning Capacity |
| CPRI | Child and Parent Resource Institute |
| CS | Conseil scolaire (within school board name) |
| CSCD | Conseil scolaire catholique de district (within school board name) |
| CSD | Census subdivision |
| CSDC | Conseil scolaire de district catholique (within school board name) |
| CSF | Classroom Staffing Fund |
| CSP | Conseil scolaire public (within school board name) |
| CSPV | Contracted special purpose vehicle |
| CTEP | Care and Treatment Education Programs |
| CYIC | Children and Youth in Care |
| CUS | Community Use of Schools |
| DEA | Declining Enrolment Adjustment |
| DELL | Diversity in English Language Learners |
| DNA | Differentiated Needs Amount |
| DSB | District school board |
| EA | Educational Assistant |
| EARSL | Employee Average Remaining Service Life |
| ECE | Early childhood educator |
| ECPP | Education and Community Partnership Programs |
| EDI | Early Development Instrument |
| EPAF | Élèves plurilingues apprenants du français |
| EFIS | Education Financial Information System |
| EL | Experiential Learning |
| ELHT | Employee Life and Health Trust |
| ENA | Élèves nouveaux arrivants |

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|---------|---|
| EQAO | Education Quality and Accountability Office |
| ESL/ELD | English as a Second Language/English Literacy Development |
| F&E | Furniture and equipment |
| FBA | Funded Board Administration (staff) |
| FFL | French as a First Language |
| FSL | French as a Second Language |
| FTE | Full-time equivalent |
| GAF | Geographic Adjustment Factor |
| GFA | Gross floor area |
| HR | Human Resources |
| HST | Harmonized Sales Tax |
| IEP | Individual Education Plan |
| IILE | International and Indigenous Languages, Elementary |
| ISP | Investment in System Priorities |
| ISR | International Student Recovery |
| IT | Information technology |
| JK | Junior Kindergarten |
| LICO | Low Income Cut-Off |
| LRF | Learning Resources Fund |
| LTO | Long-term occasional teachers |
| MBM | Market Basket Measure |
| MISA | Managing Information for Student Achievement |
| MOV | Measures of Variability |
| NTIP | New Teacher Induction Program |
| O&R | (School Facility) Operations and Renewal |
| OCT | Ontario College of Teachers |
| OECD | Ontario Education Collaborative Marketplace |
| OnSIS | Ontario School Information System |
| OSSD | Ontario Secondary School Diploma |
| OTG | On-the-ground capacity |
| OTPP | Ontario Teachers' Pension Plan |
| PANA | Programme d'appui aux nouveaux arrivants |
| PD | Professional development |
| PIC | Parent Involvement Committee |
| PLAR | Prior Learning Assessment and Recognition |
| PPA | Per Pupil Allocation |
| PRO | Parents Reaching Out |
| PSAS | Public Sector Accounting Standards |
| Q&E | Qualifications and Experience |

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|-------|--|
| REP | Responsive Education Programs |
| RIAT | Regional Internal Audit Team |
| RNEA | Rural and Northern Education Allocation |
| SAF | Supplementary Area Factor |
| SBAF | School Board Administration Fund |
| SBCBA | <i>School Boards Collective Bargaining Act, 2014</i> |
| SEA | Specialized Equipment Allocation |
| SEDT | Special Education and Disabilities Transitions (component) |
| SEF | Special Education Fund |
| SESPM | Special Education Statistical Prediction Model |
| SFF | School Facilities Fund |
| SFIS | School Facility Inventory System |
| SHSM | Specialist High Skills Major |
| SIP | Special Incidence Portion |
| SK | Senior Kindergarten |
| SO | Supervisory officer |
| SSF | Supports for Students Fund |
| STEM | Science, technology, engineering and mathematics |
| STF | Student Transportation Fund |
| STN | Special Transportation Needs |
| TELT | Technology Enabled Learning and Teaching (Lead within LRF) |
| VLE | Virtual Learning Environment |
| VOR | Vendor of Record |