

ADDENDUM

to the

2009-10 TECHNICAL PAPER

2009-10 Funding Guidelines  
School Authorities (Isolate Boards)

June 2009  
Ministry of Education

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## Introduction

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### Purpose

This paper is an *Addendum to the 2009-10 Technical Paper*, which contains details of the education funding grant and other criteria for education funding for the 2009-10 school year.

Funding for isolate boards is based on the funding model for the District School Boards (DSB) as outlined in the Technical Paper; however, modifications to some of the special purpose grants and the pupil accommodations grants are necessary to recognize the unique circumstances of isolate boards due to the remoteness and the smaller size of these boards.

## Further Information

If you have any questions about the material in this document, please contact your Ministry of Education Finance Officer:

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## **Special Education Grant**

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*Page 35 of the DSB Technical Paper is amended for the following:*

### **Special Equipment Amount**

The requirement that boards are responsible for the first \$800 in costs for any student per year is waived. The full cost of the equipment is funded.

### **High Needs Amount**

The High Needs Amount calculation remains consistent with 2008-09.

## **Language Grant**

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*Pages 43 - 51 of the DSB Technical Paper are amended for the following:*

### **ALF – Secondary School Component**

Elementary schools offering grade 9 and 10 programs receive the elementary school component.

### **ALF – Board Component**

The board amount is not available to single school isolate boards.

## **First Nation, Métis and Inuit Education Supplement**

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*Pages 53 - 55 of the DSB Technical Paper are amended for the following:*

### **Per-Pupil Funding**

The actual number of aboriginal pupils reported by the board is used to calculate this component of the grant, rather than census data used by District School Boards.

## **Geographic Circumstances Grant**

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### **Supported Schools Allocation**

*Page 60 of the DSB Technical Paper is amended for the following:*

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

Elementary schools offering Grade 9 and 10 programs are deemed to be operating one school.

Elementary schools operating English and French programs are deemed to be operating two schools.

## **Learning Opportunities Grant**

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### **Student Success, Grades 7 to 12 Component**

*Page 69 of the DSB Technical Paper is replaced by the following:*

Funding will be allocated to the following lead boards:

Thunder Bay English-language boards	Nakina DSAB
North Bay/Sudbury English language boards	James Bay Lowlands SSB
French-language boards	Gogama RCSSB

Funding will be allocated based on two components – one for costs related to the position of coordinator, including travel, and the second component for schools.

Funding for **2.50 FTE** positions will be provided to coordinate this program for the isolate boards in the Province, as follows:

**0.75 FTE** - for English-language boards in the Thunder Bay area

**1.00 FTE** - for English-language boards in the North Bay/Sudbury area

**0.75 FTE** - for French-language boards in the Province

The coordinator amount is intended to cover all costs related to the position including administration and secretarial needs.

A supplementary amount for the coordinator has been established to recognize the extent of travel required for this position as well as the remoteness of isolate boards. The coordinators will be required to submit travel plans to the district office for the supplementary assistance if the established amount is deemed insufficient. The Regional Office will approve travel funding based on the reviewed travel plans.

The member boards will enter into a written agreement with the coordinator that sets out the terms of the arrangement.

The second component supports the school element of this initiative. The lead boards will receive funding for this component at the 2005-06 funding level, adjusted for annual incremental increases. The lead boards will be responsible for the allocation and accountable to the member boards for the expenditures. Any unspent allocation will be placed in a Student Success Reserve.



## **Territorial Student Program (TSP) - Counsellor**

*This component of the Learning Opportunities grant is unique to qualifying school authorities.*

This grant is intended to provide funding for a TSP counsellor for students who come from very isolate communities and have to travel to Thunder Bay to attend secondary school.

The TSP counsellor's role is:

- to assist with finding suitable boarding homes;
- to help students adjust to attending a large secondary school;
- to maintain close connections with the students' families;
- to refer students to appropriate social agencies, doctors and dentists as necessary, and
- to work with the administration of the secondary schools to assure student success through regular attendance and homework support.

Boards with a remote distance factor of 1.50 or greater and no secondary school in the immediate area will receive a grant of \$30,000 for operating a TSP program for secondary school students attending a secondary school located in Thunder Bay. Boards will be expected to work cooperatively with other isolate boards to establish a program to best assist these pupils.

The remote distance factors are listed in the following table:

Distance of defined isolate board (north of the French River) from the nearest Northern city	Factor
0-250 km	1.00
251- 500 km	1.25
251-500 km- if 20% or more of distance is on a secondary highway	1.50
>500 km by road	1.75
No road access (rail or fly in only)	2.00

## Safe Schools Supplement

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*Pages 71-72 of the DSB Technical Paper are replaced with the following:*

Formerly allocated outside the GSN, the Safe Schools Supplement supports amendments to the safe schools provisions of the *Education Act*, which came into effect February 1, 2008. The purpose of these amendments was to more effectively combine prevention support, early intervention, and discipline with opportunities for students to continue their education. Safe Schools Supplement funding supports the Government's comprehensive Safe Schools Strategy.

For isolate boards, the Safe Schools Supplement consists of \$150,000 in total annual funding for programs and support for expelled students and students serving long term suspensions.

The amount for programs and support for these students is calculated as:

$$[(\text{Board Total 2009-10 ADE} / \text{Total 2009-10 ADE of All Isolate Boards}) \times \$149,500$$

$$+$$

$$(\text{Board ADE Grades 4-8} \times \$0.172116 + \text{Board ADE Grades 9-12} \times \$0.458976) \times$$
  
Remote Distance Factor described on page A-9]

## Cost Adjustment and Teacher Qualifications and Experience Grant

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### New Teacher Induction Program

*Pages 81 – 82 of the DSB Technical Paper is amended for the following:*

Funding is provided at a rate of \$720 per New Teacher. An eligible teacher is a teacher (including a teacher trained out-of-province) certified by Ontario College of Teachers who has been hired into a permanent full-time or part-time position between October 2, 2008 and October 31, 2009 inclusively by a school board, school authority or provincial school to begin teaching for the first time in Ontario. The grant is calculated as the product of \$720 and the number of teachers counted for purposes of subsection 40(3) of the 2008-2009 grant regulation who had 0, 1 or 2 full years of teaching experience under subsection 40(6) of the 2008-2009 grant regulation

## **Student Transportation Grant**

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*Pages 83 to 88 of the DSB Technical Paper are replaced by the following:*

The Transportation Grant provides school boards with funding to recognize the costs of transporting pupils from home-to-school, or from school-to-school, including transporting students with special needs.

Transportation is subject to Ministry audit. Boards are expected to retain for audit purposes supporting documentation including contracts, principal confirmation of attendance, etc.

### **Home to School**

Funding for 2009-10 will be allocated based on the expenditure incurred by the board in 2008-09. Significant increases over the 2008-09 allocation will need to be justified.

### **School to School**

School-to-school transportation is usually provided in cases where a program cannot be offered at the school due to a lack of available space or a suitable facility and pupils need to be transported in order to take the program (e.g. swimming, shops etc). Funding is available in cases where the transportation is provided to the same group of students (e.g. grades 7 and 8) and involves a minimum of 10 trips during the school year.

### **Board and Lodging and Weekly Transportation**

Funding for board and lodging is provided in cases where a pupil must travel to another community to attend a secondary school. Where there is a secondary school located nearby and a pupil decides to travel to another community to attend a secondary school, the board must apply directly to the Regional Office for board and lodging funding approval for this pupil. The application to the Regional Office must clearly state the reason why the student cannot attend the local secondary school.

The ministry will recognize for grant purposes \$500.00 for each month of attendance. The principal of the educating school must confirm student attendance with the board.

The monthly rate includes cost for board, lodging and weekly transportation.

### **Provincial Schools**

The cost of transporting students from home to a provincial school will be funded if the Superintendent of the Provincial School has approved the student for admission. Escort service cost will also be funded if recommended by the Superintendent of the School.

The cost of a parent accompanying the pupil on the initial trip to a provincial school will be funded; all other trips will be at the parent's expense.

For those students attending provincial schools, the maximum recognized for grant for weekend lodging, in lieu of weekend travelling is \$150.

### **Territorial Student Program (TSP) – Monthly Transportation**

Students who complete their elementary education in isolate boards have to travel to Thunder Bay to attend secondary school. Many of these students live in very remote communities where weekend travel is prohibitive.

Boards with a remote distance factor of 1.50 or greater and no secondary school in the immediate area will receive additional assistance for the monthly transportation of secondary school students. The secondary pupils will be expected to attend the nearest and most accessible secondary school in order to be eligible for the supplementary funding.

Air transportation is funded for secondary school pupils living in communities where air travel is the only practical form of travel to and from home. Air transportation for eligible secondary school pupils will be funded on a monthly basis, to a maximum allocation of nine round trips per year.

The contracted air travel is for eligible secondary school pupils. If the airplane is not filled to capacity, the vacant seats may be sold to other than eligible secondary students with the revenue from the sale of vacant seats to be applied to help reduce the cost to the board. Vacant seats cannot be sold for less than the unit cost to the board.

## Community Use of Schools Grant

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*Page 107 of the DSB Technical Paper is replaced by the following:*

The Community Use of Schools program, formerly a component of the School Operations Allocation, is now a new grant. The Community Use of Schools Grant supports boards in making schools more accessible for community use after regular school hours. This grant allows boards to reduce the rates for school space used by the community by helping boards with the costs involved with keeping schools open after hours, including heating, lighting and cleaning.

The Community Use of Schools Grant is comprised of two amounts:

Community Use of Schools Grant = (1.3% of School Operations Benchmark Operating Cost  
per square foot)  
+  
(\$800 per school using the same  
definition of school as is used for the School  
Foundation Grant)

## School Board Administration and Governance Grant

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*Pages 93 to 98 of the DSB Technical Paper are replaced by the following:*

### **Trustees**

The trustee honoraria remain frozen at the December 1, 1996 amounts. Trustee expenses will be funded in accordance with the following table:

ADE	Amount per Trustee
100 or less	\$1,500
101-300	\$2,000
Greater than 300	\$3,000

### **Supervisory Officers**

Funding is based on the size and remoteness of an isolate board and focuses on the costs associated with performing the duties of a supervisory officer. This component is intended to cover salaries and benefits and travel costs of this position. This component also recognizes the higher travel costs borne by some boards by applying the remote distance factor\* for the board to the base travel amount.

#### ***Salary Amount***

<u>Enrolment</u>	<u>Base Amount</u>
<50	\$ 20,067
50 to 100	\$ 24,080
101 to 200	\$ 30,100
>200	\$ 40,134

#### ***Travel Amount***

The travel amount is intended to capture a base travel cost that reflects the enrolment of the board as well as a cost related to the remoteness of the board. The base amount for travel reflects a direct relationship to the supervisory officer salary and is calculated at 1/3 of the supervisory officer salary amount. This amount is increased by the board's remote distance factor\* to reflect the higher travel cost to the more remote boards north of the French River.

#### ***Boards south of the French River:***

S.O. salary	X	1/3
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#### ***Boards north of the French River:***

S.O. salary	X	1/3	X	(Remote Distance Factor* - 1)
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\* The Remote Distance Factor is described in the Learning Opportunities Grant

### **Board Administration**

Isolate board benchmarks:

Base Funding:	\$ 65,000.00
Per pupil amount for first 150 pupils	\$ 466.82
Per pupil amount for next 150 pupils	\$ 399.76
Per pupil amount for remaining pupils	\$ 199.90
% Remote & Rural Grant	11.94%
% Learning Opportunity Grant	0.62%

### **Reporting Entity Project**

Funding for the Reporting Entity Project (REP) supports school boards with the costs of preparing and reporting financial information to the Province for the implementation of the generally accepted accounting standards prescribed by the Public Sector Accounting Board (PSAB).

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

- the requirement for boards to track and report investments in major tangible capital assets (land and buildings) to the Province; and
- the future implementation of full capital asset accounting in Financial Statements

For 2009-10, funding for the REP, is \$10,000 per isolate board, which is consistent with the allocation method used in 2008-09.

### **Parent Engagement**

Parent Engagement funding is transferred from EPO to the GSN under Board Administration and Governance. Funding for school authorities is allocated as an amount for school councils to support local communication and engagement efforts (\$500 per school).

## **Pupil Accommodation Allocation**

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### **School Operations Allocation** (refer to pages 106 - 107 of the 2009-10 Technical Paper)

The School Operations formula is amended for isolate boards to take into account the actual area of the school.

### **School Renewal Allocation** (refer to pages 108 - 109 of the 2009-10 Technical Paper)

Elementary school pupils enrolled in Grade 9 and 10 programs are deemed to be elementary pupils for purposes of the school renewal allocation

The School Renewal formula for isolate boards includes a \$10,000 base amount.

Good Places to Learn funding does not apply to school authorities, as requests for major renovation projects will be dealt with on an individual basis as part of the Special Approval process.

### **New Pupil Places** (refer to pages 110 - 113 of the 2009-10 Technical Paper)

These sections do not apply to school authorities, as requests for new pupil projects will be dealt with on an individual basis as part of the Special Approval process.

*The following are unique components of the pupil accommodation allocation available to isolate boards:*

### **Well Water Testing Allocation**

This grant was added in 2004-05 to address the high cost of sending well water samples for testing to labs in larger centres per the standards of the Ministry of the Environment. Each board operating wells will receive an additional **\$5,000 per year**.

### **Contracts for Leased Space**

For those isolate boards that are bound by legal contracts with other agencies to cover the cost of leased space, the ministry will provide an allocation within the funding model. Pre-approval by the Ministry is required.

### **Teacher Accommodation Grant**

This allocation is provided for capital repairs and purchases, but may also be used to meet unforeseen shortfalls in teacherage operating costs. Funding is provided for teacherages occupied by teachers and teacherages that are empty. Funding is no longer provided for teacherages that are being rented or used for administration purposes.

This grant is increased by the Remote Distance Factor to recognize the higher administration and maintenance costs necessary to manage these accommodation units in the more remote isolate boards. The **Remote Distance Factor** is described on page A-9.

Benchmark funding: \$800 per teacherage



## **Declining Enrolment Adjustment** (refer to pages 89 - 91 of the 2009-10 Technical Paper)

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*Total operating revenue is amended to exclude school operations:*

School Operations for isolate boards are funded on an actual square footage basis, whereas District School Boards are funded on a per pupil basis. Hence, the School Operation allocation for isolate boards is not included in the calculation of Total Operating Revenue.

## **School Authorities Funding** (refer to page 119 of the 2009-10 Technical Paper)

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*Another unique feature of funding to school authorities is the use of Special Approvals:*

### **Special Approvals**

Special approval grants are provided in cases where the board has incurred an extraordinary expenditure that is beyond its control and where the board does not have the necessary resources to meet its financial obligation. It is anticipated that this type of request would occur infrequently.

A Provincial Special Approvals Committee reviews the requests to ensure recommendations are made on a consistent provincial basis. The committee is comprised of staff from the Regional Offices and the Transfer Payments and Financial Reporting branch.

A business case must be submitted for each request on the appropriate ministry **Request for Special Approval Form**, signed by both the chairperson and the secretary / secretary-treasurer of the board. The business case should include sufficient detail and supporting documentation to assist the committee in assessing the need for supplementary funding.

In most cases, boards become aware of the potential need for special assistance well before committing board funds. The Ministry expects boards to confer, where practicable, with its Finance Officer before committing board funds. This best practice should prove valuable in avoiding unapproved expenditures and potential board deficits.

The underlying condition of a special approval grant is that all available financial resources must first be depleted before supplementary assistance is provided. Special approval assistance is not intended to increase an isolate board's base funding nor improve an isolate board's ability to fund other board initiatives.

Where a board has surplus funds either in a reserve or as a result of current year operations, the board must first pay for the exceptional circumstance expenditure from surplus funds. Once the surplus funds have been depleted, a special approval grant will be provided to the board to help finance the unfunded portion of the expenditure.

Surplus funds will be applied to special approval requests in the following manner:

- 1) Requests for special approvals for operating expenditure purposes will be reduced by the current year surplus and the prior year surplus funds placed in operating reserves
- 2) Requests for special approvals for capital expenditure purposes will be reduced by the current year surplus and the prior year surplus funds placed in capital and operating reserves.
- 3) If requests for special approvals for operating expenditure purposes have been reduced to zero and current year surplus and year-end operating reserves still exist, requests for special approvals for capital expenditure purposes will be further reduced by the balance of the operating reserves and surpluses.

A special approval recommended by the committee establishes the maximum amount eligible for grant. The eligible amount becomes a grant only at the financial statement stage when the need for assistance is established.

In certain cases, boards are reluctant to submit a request if it feels it has the financial capacity to pay for the expenditure from board funds. ***Boards are encouraged to submit requests for all eligible expenditures.*** This best practice eliminates the need to make the request at a later date when a board may find itself unable to pay for the extraordinary expenditure.

Extraordinary expenditures, which occur after the submission and review of the Revised Estimates, should be submitted as ***in-year requests***. Boards should submit requests on a timely basis and avoid requesting special approval assistance as part of the financial statements.

With the recent change in funding for High Needs pupils to a per-pupil amount, influxes of new pupils may create undue financial pressure on boards. If Special Approval funding is requested, the business case submitted must demonstrate how the current level of funding is not adequate to serve the increased numbers and/or level of support for high needs pupils versus the prior year. This business case must be reviewed and supported by the Education Officer in the Regional Office with responsibility for Special Education before it will be considered by the Committee.

#### **Major Renovations and New Pupil Places**

Requests for major renovation and new pupil places projects will be dealt with on an individual basis as part of the Special Approval process.

Advances on major capital projects will be made on a claims basis as the board incurs the expenditure. Interest on short-term borrowing for major capital projects approved on a claims basis will be funded.

### **Retirement Gratuities**

Special Approval requests for retirement gratuities will be evaluated on a case-by-case basis.

The following represents the *minimum criteria* required for funding for employees hired after August 31, 2003, whose entitlement is based on years of service:

- The employee is eligible for a retirement pension, and
- The employee was employed continuously by the board for ten (10) years or more.

Employees who fall under a different set of criteria, negotiated in previous collective agreements, will continue to be considered for special approval assistance on an individual case-by-case basis.

Progressive thinking arrangements that replace more costly arrangements already in place will also be considered for assistance on a case-by-case basis. Boards should confer with its Finance Officer before introducing changes in this area. A board can enter into more costly arrangements at board cost.

### **Reserve Requirements**

*Following are unique reserve requirements applicable to isolate boards:*

#### **General**

For clarification purposes, isolate boards are required to create reserve accounts under the following conditions:

- a) Surplus funds from operations must be placed in an operating reserve
- b) Surplus funds from capital sources must be placed in a capital reserve
- c) Unspent special education, school renewal and teacherage allocations need to be placed in externally restricted reserves for future expenditures.
- d) Savings from a strike or lockout need to be reported in a separate externally restricted reserve

This policy is necessitated by the accessibility of special approvals to isolate boards and the need for the consistent application of surplus funds when establishing special approval grant amounts.

### **Teacherage Allocation and Teacherage Rent Reserves**

Isolate boards are required to spend all of their school teacherage allocation on teacherages. This restriction is intended to ensure that boards dedicate the resources provided for capital repairs and purchases and unforeseen shortfalls in the operation of the teacherages.

Unspent funds in any particular year from this allocation must be placed in an externally restricted reserve. The *Teacherage Allocation Reserve* may be used in the future to ensure the physical integrity and sound operation of teacherages.

Revenue generated from the rental of teacherages must only be used to help offset the cost of operating and repairing the units. Rental revenue not required in a given year must be placed into the externally restricted *Teacherage Rent Reserve*.

## **Enrolment** (refer to page 120 of the 2009-10 Technical Paper)

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*The following is supplementary information for isolate boards with elementary schools offering grade 9 and 10 programs:*

Pupils enrolled in an elementary school and attending a grade 9 or grade 10 program are treated as elementary pupils for purposes of funding these pupils.

## **Fees** (refer to page 121 of the 2009-10 Technical Paper)

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All boards, including isolate boards are required to charge tuition fees in respect of non-resident visa students, Aboriginal students and students from out of province.

Some isolate boards have small pupil enrolments and a high percentage of fee-paying students compared to resident pupils of the board. An amendment to the fees calculation was necessary to establish a more realistic per pupil amount for tuition fee purposes. The amended calculation is based on total allocations divided by all pupils in the board (Pupils of the Board and tuition fee paying pupils) versus the DSB calculation which only includes resident pupils of the board.

## **Reporting and Accountability** (refer to pages 122 - 123 of the 2009-10 Technical Paper)

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The Ministry has established the following dates for submission of financial reports in 2009-10:

August 27, 2009	Board Estimates for 2009-10
November 13, 2009	Board Financial Statements for 2008-09

## **Enveloping and Flexibility** (refer to page 124 of the 2009-10 Technical Paper)

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### **Primary Class Size Reduction**

Isolate boards are not required to file the Primary Class Size plans referenced in this section.