

**ADDENDUM**  
**to the**  
**2015-16 TECHNICAL PAPER**

**2015-16 Funding Guidelines  
School Authorities (Isolate Boards)**

May 2015  
Ministry of Education

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## **Introduction**

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### **Purpose**

This paper is an ***Addendum to the 2015-16 Technical Paper***, which contains details of the education funding grant and other criteria for education funding for the 2015-16 school year.

Funding for isolate boards is based on the funding model for the District School Boards (DSB) as outlined in the Technical Paper. Modifications to some of the special purpose grants and the school facilities operations and renewal grants are necessary to recognize the unique circumstances of isolate boards due to the remoteness and the fact that each of these boards represents only one school.

The sections modified and specific modifications have been outlined below.

### **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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### **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**

Each Isolate will receive a base amount of \$150,000 as well as:

- \$1,047 per pupil for James Bay Lowlands, Moose Factory and Moosonee
- \$614 per pupil for Penetanguishene

### **Behaviour Expertise Amount**

**The Behavioural Expertise Amount** provides funding for boards to build capacity by hiring staff with Applied Behaviour Analysis (ABA) expertise.

Funding for this initiative will be allocated to and administered by the **Moose Factory Island DSAB** to service the four remaining Isolate Boards as follows:

|                   |   |
|-------------------|---|
| Base Amount:      | \$84,095                                  |
| Travel Amount:    | \$7,500                                   |
| Per Pupil Amount: | (Enrolment in the four Isolates) @ \$2.82 |

## **Outlying (Supported Schools Allocation)**

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*The DSB Technical Paper is amended for the following:*

For Isolate Boards, the Distant Schools – Learning Resources Component and related funding has been retained as a hold harmless amount; should it be greater than what would be generated under the supported school formulas. For District School Boards, the Learning Resources Component was phased out over three years between 2010-11 and 2012-13.

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

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### **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.

## **Learning Opportunities Grant**

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

**The Student Success Funding** will be provided to the **James Bay Lowlands Secondary School Board** and will be used to administer the program for the four remaining Isolate Boards.

Funding for this initiative will be as follows:

|                   |   |
|-------------------|---|
| Base Amount:      | \$85,979  |
| Travel Amount:    | \$12,875  |
| Per Pupil Amount: | (Enrolment in the four Isolates) @<br>\$12.25 grades 4 – 8<br>\$30.70 grades 9 – 12 |

**The Grades 7 and 8 Student Success and Literacy and Numeracy Teachers Funding** will be provided to the **James Bay Lowlands Secondary School Board** and will be used to administer the program for the four remaining Isolate Boards.

Funding for this initiative will be as follows:

Per Pupil: (Grades 4 to 8 enrolment in the four Isolates) @\$25.87

The **Assistance for School Effectiveness** funding, previously funded under EPO, is now funded through GSN. This funding will be provided to the **Moosonee DSA Board** will be used to administer the program for the four remaining Isolate Boards.

Funding for this initiative will be as follows:

|                   |   |
|-------------------|---|
| Base Amount:      | \$85,979                                    |
| Travel Amount:    | \$12,875                                    |
| Per Pupil Amount: | (All elementary Isolate enrolment) @ \$2.72 |

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

### **Specialist High Skills Major (SHSM)**

Introduced in 2006–07 and until 2010–11 funded outside the GSN, the Specialist High Skills Major (SHSM)\* program allows students to customize their secondary school experience and build on their strengths and interests by focusing their learning on a specific economic sector. The portion of SHSM funding flowing to the James Bay Lowlands Secondary School Board is projected to be \$4,479 in 2015–16.

The funding for SHSM programs is to be used to address implementation expenditures including:

- students' certification and training programs,
- tracking students' completion of the SHSM components,
- equipment purchases and consumable expenditures,
- promotion and marketing, and
- teacher professional development.

### **Mental Health Leader**

The Mental Health Leader funding of \$119,832.37 will be allocated to and administered by Penetanguishene to service all the isolates boards.

## **Safe Schools Supplement**

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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 the 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.

The safe schools allocation for 2014-15 remains the same as in 2013-14.

## **Cost Adjustment and Teacher Qualifications and Experience Grant**

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### **New Teacher Induction Program**

In 2015–16, school boards will receive funding for the NTIP Allocation that is the lesser of:

1. \$1,340.41 multiplied by the number of teachers on Rows 0, 1, and 2 of a board's Teacher Qualifications and Experience Grid with movement in 2014-15,

OR

2. A board's expenditure for NTIP in 2014–15. Boards are expected to use NTIP funding for eligible NTIP expenditures and are required to meet NTIP requirements according to legislation and the New Teachers Induction Program: Induction Elements Manual, and to participate in any NTIP-related support and evaluation activities. Boards are expected to continue to submit an NTIP plan and final report (including a detailed accounting statement) to the Teaching Policy and Standards Branch via the Ministry's Regional Offices\*.

## **Student Transportation Grant**

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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 2015-16 will be allocated based on the expenditure incurred by the board in 2015-16. Significant increases over the 2014-15 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.

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

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### **Trustees**

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

| <b><i>ADE</i></b> | <b><i>Amount per Trustee</i></b> |
|-------------------|----------------------------------|
| 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> |
|------------------|--------------------|
| <200             | \$32,434           |
| >=200            | \$43,246           |

**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. 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

**Boards north of the French River:**

S.O. salary            X            1/3            X            (Remote Distance Factor of 2)

**Board Administration**

Isolate boards will not be affected by the Board Administration and Governance changes implemented in the 2015-16 GSN. Instead the benchmarks and allocation will remain frozen at 2013-14 levels using the 2013-14 allocation methodology.

Isolate board benchmarks:

|                                       |          |
|---------------------------------------|----------|
| Base Funding:                         | \$69,000 |
| Per pupil amount for first 150 pupils | \$487.80 |
| Per pupil amount for next 150 pupils  | \$417.72 |
| Per pupil amount for remaining pupils | \$208.89 |
| % Remote & Rural Grant                | 11.94%   |
| % Learning Opportunity Grant          | 0.62%    |

**SCHOOL FACILITY OPERATION AND RENEWAL GRANT AND DEBT SERVICE ALLOCATION**

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**School Operations Allocation**

The School Operations is calculated by multiplying the area of the school by the benchmark amount per square metre.

**Community Use of Schools Allocation**

The Community Use of Schools Allocation 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.

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### **School Renewal Allocation)**

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

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

### **Contracts for Leased Space**

For those isolate boards that are bound by legal contracts with other agencies to cover the cost of leased spaced, 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.

Benchmark funding: \$800 per teacherage.

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## **Declining Enrolment Adjustment**

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

School Operations funding for Isolates are not dependent on enrolment as such, this component of the DEA has been excluded.

### **School Authorities Funding**

***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 Financial Analysis and Accountability Branch.

A business case must be submitted for each request on the appropriate ministry **Request for Special Approval Form**, signed by 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 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 may 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 accumulated surplus
- 2) and the prior year surplus funds placed in operating deferred revenue
- 3) 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 deferred revenue.
- 4) If requests for special approvals for operating expenditure purposes have been reduced to zero and current year surplus and year-end operating deferred revenue still exist, requests for special approvals for capital expenditure purposes will be further reduced by the balance of the operating or capital deferred revenue 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 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.

### **Tuition Fees**

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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**

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The Ministry has established the following dates for submission of financial reports in 2015-16:

|                   |                                       |
|-------------------|---------------------------------------|
| October 9, 2015   | Board Estimates for 2015-16           |
| December 31, 2015 | Board Financial Statement for 2014-15 |

### **Enveloping and Flexibility**

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

#### **General**

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

- (a) Surplus funds from operations must be placed in an accumulated surplus account.
- (b) Unspent capital allocations must be placed in a capital deferred revenue account.

- (c) Unspent special education, school renewal and teacherage allocations need to be placed in appropriately named deferred revenue accounts for future expenditures.

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 Deferred Revenue**

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 externally restricted deferred revenue. The *Teacherage Deferred Revenue* 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 Deferred Revenue*.