

# Ministry of Education

## Funding Guideline for School Authorities September 2002 to August 2003

Revised January 2003

## **Introduction**

This paper contains details of the formulas to be used to calculate allocations for School Authorities for the 2002-2003 academic year. The guidelines are based on the funding model for district school boards, with modifications to address the unique circumstances of school authorities. It is intended to provide the formulas school authorities use to calculate their allocation for the 2002-2003 school year for budgeting and financial reporting purposes.

## **Changes for 2002-2003**

A summary of the changes introduced for 2002-2003 is provided below with details described in the relevant sections of this paper.

### **Salary Benchmarks**

Salary benchmarks increased by 3% to reflect enhanced funding recommendations by Dr. Rozanski in his December 2002 report.

### **Foundation Grant**

The Foundation enhancement of \$100 per pupil introduced in 2001-2002 has been increased to \$200 per pupil.

### **Special Purpose Grants:**

#### **Special Education Grant**

In the 2001-2002 school year, the ministry began a comprehensive review of ISA funding, which allows school authorities to submit claims over an extended period of four cycles between November 2001 and December 2002. The improved ISA eligibility criteria can be found in the *ISA Guidelines 2001-02: Addendum*.

Since not all school authorities will have submitted claims under the comprehensive review process by the end of the third cycle, funding for ISA 2 and 3 programs will be protected for all school authorities. Pupils enrolled in September 2002 who received ISA or High Need Students funding in 2001-2002 will continue to qualify for the same level of funding in 2002-2003.

In cases where a school authority has submitted claims by the end of the third cycle and where the school authority has received higher funding recognition for its pupils, funding will be based on the funding approved under the new eligibility rules.

In all cases, requests for in-year admissions of high needs students will be considered for funding under the new eligibility rules.

### **Geographic Circumstances Grant**

The small schools grant and the remote and rural grants have been enhanced to assist school authorities in dealing with cost pressures due to economies of scale and higher costs associated with distance.

The small school grant has been refined to help combat cost pressures due to economies of scale faced by school authorities operating very small schools.

The “Enhanced distance / road accessibility” component of the remote and rural grant has been improved to provide increased assistance to school authorities experiencing higher costs due to distance.

### **Learning Opportunities Grant**

A stakeholder work group met during the fall of 2001 to review the Learning Opportunities Grant allocation method. As an interim measure, additional funding has been introduced for the 2002-2003 school year to support programs for students who may be at greater risk of not achieving their education goals. The 2002-2003 per pupil basic learning opportunity allocation amount has been increased to \$165 (2001-2002 - \$153).

The additional allocation for native pupils has also been increased from \$153 to \$165.

### **Teacher Qualification and Experience Grant**

The Teacher Compensation Grant has been renamed to the Teacher Qualification and Experience Grant in order to better describe the purpose of the grant

### **Declining Enrolment Adjustment**

For 2002-2003, the government has introduced a refinement to student-focused funding to help boards with declining enrolment.

To address the gap between revenue loss and a board’s inability to reduce costs, a stakeholder working group recommended a declining enrolment adjustment that gives a board two years to reduce costs associated with its reduced enrolment. Similar assistance is available to school authorities.

### **Pupil Accommodation Grant**

The \$10,000 top-up grant for School Renewal has been added as a permanent base to the School Renewal Grant.

### **O.M.E.R.S.**

School authorities will be exempt again this year from the recovery of savings that result from non-payment of O.M.E.R.S. benefits.

## **Special Approvals**

School authorities requiring extra time to reduce their expenditures to a level that falls within the funding model will have one more year to apply for special approval in respect of transition. Special approval for “transition assistance” will be phased out completely beginning with the 2003-2004 school year.

School authorities will be expected to identify 2002-2003 transition needs as part of the 2002-2003 budget process and will be expected to submit special approval requests (with supporting business case) as part of their 2002-2003 Estimates submission due July 31, 2002. **Special approval requests for 2002-2003 transition assistance will not be accepted after this date.**

Exceptional one-time expenditure requests will continue to be considered for special approval. Assistance will be provided to school authorities that experience non-recurring expenditures, which are beyond their control and are unique in circumstance. Requests for special approvals of an exceptional non-recurring nature will be accepted during the year with a supporting business case.

## **Reserve for Working Funds**

A school authority must take into consideration the current year surplus when determining whether it complies with the requirements outlined in section 231(1)(f) of the Education Act.

## **Ongoing Refinements**

### **Special Education – Intensive Support Amount (I.S.A.)**

Ministry validators are presently working with school authorities, as part of a comprehensive review, to bring forward all student files that meet the new clarified ISA eligibility criteria. This review will serve to establish a new baseline of ISA-eligible files that more accurately reflects each school authority’s demonstrated level of need.

Beginning with the 2003-2004 school year, ISA funding will be allocated to school authorities based on the new baseline. School authorities will only claim new files each year for students who are new to the Ontario school system or whose needs have changed. Each school authority’s funding for students with special needs will be adjusted for new eligible claims and for students who leave the school.

Requests for in-year admissions of high needs students will continue to qualify for interim funding.

If you have any questions about the material in this paper, please contact:

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**A. FOUNDATION GRANT**

The Foundation Grant supports the components of a classroom education that are required by and generally common to all students. For this school year **\$9.7M** has been allocated for this grant, which consists of the components listed below.

<b>ELEMENTARY</b>	<b># staff per 100 students</b>	<b>Average salary + % benefits</b>	<b>\$ per pupil for supplies and services</b>	<b>\$ Allocation per pupil</b>
Classroom Teacher Class size: 24.5:1	Class Tchr. 4.082 Supply Tchr. Staff dev.	52,504 + 12%	83 11	2,400 83 11
Teacher Assistants	0.020	23,268 + 16%		5
Textbooks and Learning Materials			75	75
Classroom Supplies			77	77
Classroom Computers			43	43
Library and Guidance Services	Tchr. Lib. 0.130 Guid.Tchr 0.020	52,504 + 12% 52,504 + 12%		77 12
Professional/Para-Professional Supports	.133	44,997 + 14.8%		69
Prep Time	.408	52,504 + 12%		240
In-School Administration	Principal 0.275 VP 0.075 Dept. Head 0 Sec. 0.367	81,675 + 12% 74,531 +12% 29,196 + 18%	5	252 63 127 5
Classroom Consultants	0.048	72,276 + 12%		38
Enhancement				200
<b>TOTAL FOUNDATION GRANT</b>	<b>5.558</b>		<b>\$294</b>	<b>\$3,778</b>

<b>SECONDARY</b>	<b># staff per 100 students</b>	<b>Average salary + % benefits</b>	<b>\$ per pupil for supplies and services</b>	<b>\$ Allocation per pupil</b>
Classroom Teacher Class size: 21:1*	Class Tchr.* 4.286 Supply Tchr. 0 Staff dev. 0 Teacher Adv 0.109	52,504 +12%   52,504 +12%	  61 12	2,520 61 12 64
Teacher Assistants	0			0
Textbooks and Learning Materials			100	100
Classroom Supplies			173	173
Classroom Computers			56	56
Library and Guidance Services	Tchr. Lib. 0.11 Guid. Tchr. 0.26	52,504 + 12% 52,504 + 12%		65 153
Professional/Para-Professional Supports	0.21	44,997 +14.8%		108
Prep Time	0.879	52,504 + 12%		517
In-School Administration	Principal 0.11 VP 0.15 Dept. Head Allowances 0.90 Sec. 0.533	89,073 + 12% 78,627 +12% 3,360 + 12% 30,755 + 18%	   5	110 132 34 194 5
Classroom Consultants Enhancement	0.054	72,276 + 12%		44 200
<b>TOTAL FOUNDATION GRANT</b>	<b>6.701</b> (excl. Dept heads)		<b>\$407</b>	<b>\$4,548</b>

## **Calculations concerning Secondary Classroom Teachers and Teaching Time**

The Foundation Grant provides funding for secondary classroom teachers that is based on the legislated teaching time and class size standards. The grant is based on:

- The legislated standard that, at a secondary school level, teachers are assigned to provide instruction to pupils for a minimum average of at least 6.67 eligible courses (including 0.17 of a course for teacher adviser time) in a day school program during the school year;
- The provincial standard for average class sizes (21:1), and
- An average per-pupil credit load of 7.2 credits per student

*The Stability and Excellence in Education Act, 2001 enhances the ability of school boards and school authorities to address local priorities while continuing to comply with government standards on class size and teaching assignments. The Act allows school boards to increase average maximum secondary class size by up to one student and to re-deploy resources that result to provide greater flexibility in counting instruction time. As well, the Act's regulations allow teachers to include remedial and supervision in their calculation of instruction time.*

## **DESCRIPTION OF FOUNDATION GRANT COMPONENTS:**

### **Classroom Teachers**

Salaries and benefits (which include the normal cost of retirement gratuities) for classroom teachers (including teacher adviser duties at the secondary level), supply and occasional teachers to cover absences and professional development for teachers.

### **Teacher Assistants**

Salaries and benefits for teaching assistants who support teachers in the classroom, primarily in Junior Kindergarten (JK) and Senior Kindergarten (SK).

### **Textbooks and Learning Materials**

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

### **Classroom Supplies**

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



**Classroom Computers**

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

**Library and Guidance Services**

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

**Professional and Paraprofessional Services**

Salaries and benefits for staff who provide support services to students and teachers, and includes attendance counsellors, social workers, child/youth workers, community workers and computer technicians. Professionals and paraprofessionals who provide support for special education, such as psychologists, psychometrists and speech pathologists, are funded through a combination of the Foundation Grant, the Special Education Grant, and some special purpose grants (such as the Geographic Circumstances Grant).

**Preparation Time**

Salaries and benefits for the extra teachers needed to allow teachers non-class time for lesson preparation, marking and consulting other professionals and parents.

**In-School Administration**

Salaries and benefits for principals, vice principals, department heads at the secondary level, school clerical staff, as well as supplies for school administration purposes, including for school councils.

**Classroom Consultants**

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

## **B. SPECIAL PURPOSE GRANTS**

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The costs of education differ depending on the needs of an individual student and where that student lives. Special purpose grants are designed to respond to differences, by recognizing the specialized programs for students with special needs, and the differences in support that students require related to language proficiency, location, transportation, and other variations in personal and local circumstances.

The ten special purpose grants are as follows:

<b>Grant</b>	<b>Student-Focused Funding</b>
	<b>\$M.</b>
Special Education	<b>\$3.2</b>
Language	<b>\$1.0</b>
Geographic Circumstances	<b>\$7.7</b>
Learning Opportunities	<b>\$0.8</b>
Continuing Education and Other Programs	<b>\$0.1</b>
Teacher Qualifications and Experience	<b>\$0.3</b>
Early Learning	<b>\$0.0</b>
Transportation	<b>\$2.6</b>
Declining Enrolment	<b>\$0.5</b>
School Board Administration and Governance	<b>\$3.7</b>

### **Special Education Grant**

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The Special Education Grant provides funding for exceptional pupils and other students with special needs. This funding is intended to support the additional programs, services, and equipment required to meet the educational needs of these students.

The Special Education Grant includes two components:

Special Education Per Pupil Amount (SEPPA) and  
Intensive Support Amount (ISA).

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

The SEPPA portion is allocated to school authorities on the basis of total enrolment. SEPPA recognizes the costs of providing additional assistance to the majority of students with special needs. The SEPPA amounts for 2002-2003 are:

\$ **528** per JK to Grade 3 student (ADE)  
\$ **398** per Grade 4 to Grade 8 student (ADE)  
\$ **257** per Grade 9 to OAC student (ADE)

## **ISA (Intensive Support Amount)**

The ministry began a comprehensive review of ISA funding during the 2001–2002 school year. This review allows school authorities to submit claims for student files that may meet the ministry's ISA 2 and 3 eligibility criteria over an extended period of four cycles between November 2001 and December 2002. A team of ministry validators will review all claims. The clarified ISA eligibility criteria can be found in the *ISA Guidelines 2001–02: Addendum*.

After a new baseline is established, the ministry will consult with boards, school authorities and provincial associations about the impact of funding boards and school authorities based on their demonstrated level of ISA eligible files. To reduce the annual administrative effort required, school authorities will only claim new files each year for students who are new to the Ontario school system or whose needs have changed.

Portability will adjust each school authority's ISA Level 2 and 3 allocations to reflect the transfer of ISA files among school boards and school authorities.

### **ISA 1**

This level covers the full cost of an individual student's equipment needs. (the \$800 deductible does not apply to school authorities).

ISA 1 claims in excess of \$6,000 per student require Ministry of Education district office approval prior to purchase.

ISA1 purchases are portable. Equipment will normally travel with the student if the student transfers to another board or school authority.

### **ISA 2 and 3**

These levels cover the cost of providing the intensive staff supports required by the small number of pupils with very high needs.

Since not all school authorities will have submitted claims under the comprehensive review process by the end of the third cycle, 2002-2003 funding for ISA 2 and 3 programs will be protected for all school authorities. Pupils enrolled in September 2002 who received ISA or High Need Students funding in 2001-2002 will continue to qualify for the same level of funding in 2002-2003.

In cases where a school authority has submitted claims by the end of the third cycle and where the school authority has received higher funding recognition for its pupils, funding will be based on the funding approved under the new eligibility rules.

Funding is subject to students being enrolled and being in attendance throughout the school year.

Benchmark funding: I.S.A. 2           =       \$1,200 x number of months in attendance  
                          I.S.A. 3           =       \$2,700 x number of months in attendance

A Special Incidence Portion (SIP) may also be approved by the Minister to support ISA pupils with exceptionally high needs. Eligibility criteria for SIP are outlined in the 2001-2002 Intensive Support Amount (ISA) Guidelines for School Boards. SIP claims require Ministry of Education district office approval.

Funding is portable. An in-year adjustment will be made if students whose files were claimed for ISA 2 or ISA 3 move from one school board or school authority to another. The process for claiming ISA portability adjustments in 2002–2003 will be aligned with the comprehensive review, to reduce the administrative effort required by school authorities.

### ***In-Year Admissions***

Unique to school authorities is the ability to request in-year funding for students who enroll in the school during the year and, who would normally qualify for I.S.A. support and are new to the Ontario school system. Funding will be provided for those students who appear to meet the criteria outlined in the *2001-2002 Intensive Support Amount (ISA) Guidelines for School Boards*.

Funding for these students will be based on months of attendance and will be pro-rated at the I.S.A. funding levels. Requests for in-year admissions are to be submitted along with all supporting documentation to the Manager of the appropriate District Office. These types of approvals will be labeled “High Needs Students” [HNS] and given a distinct identification number.

The ministry expects the school principal to maintain an attendance check by month of these students for submission to the Ministry at the end of each school year.

School Authorities may also submit claim profiles for students that are not pupils of the board. These students must clearly be identified as “Other pupils”. An allocation will not be provided for these students; the school authority must bill the appropriate agency. The revenue received from the agency should be reported on the Revenue Schedule under “Other Revenue” e.g. Government of Canada.

### ***ISA 4 (Special Education Programs in Facilities)***

This level provides funding for programs for pupils who are receiving their education in facilities such as hospitals, children’s mental health centers, psychiatric institutions, detention and correctional facilities, community living/group homes, and other social services agencies. These programs are often called Section 19 programs because of the section number of the Student-Focused Funding: Legislative Grants regulation that authorizes their funding.

*The ministry approves a budget for each Section 19 classroom and provides funding to school boards to deliver programs. Revenues are reduced for boards where a program operates on a smaller scale than was projected, or ceases to operate during the school year.*

## Language Grant

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The Language Grant has five components:

- French as a First Language,
- French as a Second Language,
- Language of Instruction – English as a Second Language/English Skills Development (ESL/ESD),
- Language of Instruction – Actualisation linguistique en français/Perfectionnement du français (ALF/PDF); and
- Native Language.

### **French as a First Language (FFL)**

This funding, which is available to French-language school authorities and French language instructional units, recognizes the higher instructional materials and program support costs incurred in providing French-language programs.

Benchmark funding:                **\$400** per elementary pupil; and  
   **\$647** per secondary ADE (excluding 21 and over)

### **French as a Second Language (FSL)**

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

#### FSL - Elementary:

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

Benchmark funding:                **\$237** per pupil enrolled in the program.

#### FSL - Secondary:

The funding is established according to credits or credit equivalents as follows:

<b>Grades</b>	<b>Allocation per pupil credit – subject of French</b>	<b>Allocation per pupil credit – subjects other than French taught in French</b>
9 and 10	<b>\$60</b>	<b>\$99</b>
11, 12 and OAC	<b>\$80</b>	<b>\$154</b>

*Data source:*

*Elementary School October Report, 2002 - pupils enrolled as of October 31, 2002, Section F*

*Secondary School October Report, 2002 - pupil credits on October 31, 2002, Section F*

*Secondary School March Report, 2003 - pupil credits as of March 31, 2003, Section F*

## **Language of Instruction**

This funding is for English-language school authorities that provide English-language instruction in regular day school programs for pupils whose first language is not English, and for French-language school authorities that provide French-language instruction to pupils with limited competencies in French, but who are entitled to French-language education or where an admission committee permits them to attend a school where instruction is given in French.

These programs provide those pupils with an opportunity to participate in regular instruction classes as soon as possible. The measures used to calculate board funding for these components are not intended to count every student who requires support. Rather, the measures use available data to determine each school authorities' relative share of need, based on a sample of students. School authorities have flexibility about how to use this funding for specific students.

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

The funding is available to English-language school authorities and is based on the following two components:

- 1) This first component ("recent immigrants") provides a total of **\$5,227** per eligible student over three years and is based on the number of immigrant pupils from countries where English is not a first or standard language.

The formula takes into account three years of data. Eligible pupils under these criteria are weighted using the following factors:

- 1.0 for pupils who entered Canada during the last school year, including September and October 2002 (in other words, September 1, 2001 to October 31, 2002)
- 0.6 for pupils who entered Canada during the previous school year (September 1, 2000 to August 31, 2001)
- 0.3 for pupils who entered Canada during the two school years previous (September 1, 1999 to August 31, 2000)\*

#### *\*Data Source*

*October School Reports – Principals are required to report under Section E of the Elementary School October Report, 2002 and Section E of the Secondary School October Report, 2002, the number of pupils enrolled in the schools, who entered Canada during the last three years from a country where English is not a first or standard language. Schools are required to keep appropriate immigration information in a pupil's Ontario Student Record (OSR) to support the number of pupils reported as having entered Canada during the last three years.*







## **Native Language - Aboriginal Languages (NL)**

This funding assists school authorities that provide Native-language programs. Funding is based on the number of pupils enrolled in the program.

### NL - Elementary:

Benchmark funding: **\$404** per pupil enrolled in the program

### NL - Secondary:

Benchmark funding established according to credits as follows:

<b>Grades</b>	<b>Allocation per pupil credit</b>
9 and 10	<b>\$60</b>
11, 12 and OAC	<b>\$80</b>

#### *Data source*

*Elementary School October Report, 2002 - pupils enrolled on October 31, 2002 S. G and H.*

*Secondary School October Report, 2002 -pupil credits on October 31, 2002 Sections G and H.*

*Secondary School March Report, 2003 - pupil credits on March 31, 2003, Sections G and H.*

## Geographic Circumstances Grant

The Geographic Circumstances Grant is designed to recognize the additional costs of operating small schools in isolated areas, and costs that are associated with the geography of school authorities (including board size and road accessibility).

The components of the Geographic Circumstances Grant are as follows:

- Small Schools (including an allocation for principals and teacher top up)
- Remote and Rural

### **Small Schools**

Student-focused funding provides additional financial assistance through a Small Schools allocation to offset the higher per pupil cost of programs in small schools.

For school authorities this grant is partially flexible for non-classroom purposes and should be allocated to those expenditure categories experiencing cost pressures. The reason for the flexibility is that unlike district school boards, funding for school operation is based on square footage of the school rather than pre-defined benchmark capacity.

Small elementary schools are defined as schools having fewer than an average of 20 pupils per grade, located 8 or more kilometres from other elementary schools of the school authority.

Small secondary schools are defined as having fewer than an average of 120 pupils per grade.

### **Detailed Calculation of Small Schools Allocation**

#### Elementary:

sum for all schools of:

$$\text{Small School Allocation} = \text{school factor} \times \text{Remoteness Factor} \times \text{School enrolment} \times \text{\$6,251}$$

**School Factor** = a sliding scale between 2.0 and 0.2 for schools with between 1 and 10 pupils p/gr,

$$0.2 \times \left( \frac{10}{\text{Pupils per grade of School A}} \right)$$

= a sliding scale between 0.2 and 0 for schools with between 10 and 20 pupils p/gr,

$$0.2 \times \left( 1 - \frac{\text{Pupils per grade} - 10}{10} \right)$$

$$\text{Where Pupils per Grade For School A} = \frac{\text{Enrolment of School A}}{\text{Number of grades of School A}}$$

**Remoteness Factor** = 1.50 for schools located more than 80 kilometres from all other elementary schools under the jurisdiction of the school authority

**School Enrolment means:** the full-time equivalent day school enrolment at October 31, 2002. Junior Kindergarten and Kindergarten are counted as 0.5 FTE. In the case of combined programs, JK and K enrolment is counted as 0.4FTE and 0.6FTE

For purposes of calculating the number of grades, Junior Kindergarten and Kindergarten are counted as 0.5 grades each. Special education or “ungraded” is not counted as a grade. **Only grades with actual pupil enrolment are to be counted for the purpose of determining pupils per grade.**

*Data Source: 2002 October School Report*

The small school allocation will be calculated separately for each majority/minority language unit of the school authority. The minimum distance of 8 km between elementary schools does not apply to those majority/minority language unit calculations for small school purposes.

### Secondary

$$\text{Small School Allocation} = \text{School Factor} \times \text{Remoteness Factor} \times \text{School Enrolment} \times \$7,612$$

$$\begin{aligned} \text{School Factor} &= 0.45 \text{ for schools with fewer than 20 pupils per grade,} \\ &= \text{For schools with between 20 and 60 pupils per grade,} \\ &0.15 \times \left( \frac{60}{\text{Pupils per grade of School A}} \right) \\ &= \text{For schools with between 60 and 120 pupils per grade,} \\ &0.15 \times \left( 1 - \frac{\text{Pupils per grade of School A} - 60}{60} \right) \end{aligned}$$

$$\text{Where pupils per Grade for School A} = \frac{\text{Enrolment of School A}}{\text{Number of grades of School A}}$$

**Remoteness Factor** = **2.0**

**School Enrolment** means the full-time equivalent day school enrolment of at October 31, 2002, excluding pupils 21 and over

**Pupils per Grade** : For the purposes of calculating the number of secondary school grades,

If junior high with Grades 7 -9.....1 grade  
If secondary school with Grades 9-OAC.....5 grades  
If secondary school with no OAC.....4 grades

Pre-grade 9 is not counted as a grade

Only grades with actual pupil enrolment are to be counted for the purpose of determining pupils per grade.

*(Data Source: 2002 October School Reports)*

### ***Principals Component of the Small Schools Allocation***

This allocation provides enhanced funding for principals of small schools. Boards that receive this funding have the flexibility to use the funding to increase the time that part-time principals can spend on their principal duties.

The funding formula provides for an additional allocation for principals at all levels of enrolment. The base of .275 principals per 100 students (FTE) has been enhanced by a factor of 1.25 for schools with enrolment up to 275. For example, the principal allocation under the foundation grant for 100 students provides **\$25,100**. With a factor of 1.25 applied, **\$31,375** is generated increasing the allocation by **\$6,275** or 25%.

A fixed amount of **\$15,430** in additional allocation for principal will be provided for schools with enrolment above 275 students.

### ***Teacher Salary Top Up Component of the Small Schools Allocation***

For those school authorities or instructional units whose enrolment is too low to generate enough grant to cover the cost of a teacher's salary, the funding is increased to a maximum of the funding model's allocation for a teacher salary and benefits [**\$52,504 + 12% = \$58,805**].

Formula = **\$58,805** – [Teacher Portion of Foundation Grant  
+  
Teacher Portion of Small School Grant]

## Remote and Rural Allocation

The Remote and Rural allocation was changed in 2001-2002 to recognize the higher cost of purchasing goods and services by very small northern school authorities.

This funding also reflects the higher cost associated with the distance from major urban centres, and is further enhanced by a component that recognizes road conditions, road accessibility and distance from Northern cities.

Three factors are used in determining funding:

1. board enrolment
2. distance from an urban centre, and
3. enhanced distance and road accessibility factor.

### 1) Board Enrolment

This component supports the higher per pupil costs for goods and services faced by very small school authorities.

Enrolment	Per Pupil Allocation
0 – 100	$\$459 - (\text{Day School ADE} \times \$0.5100)$
100 - 200	$\$408 - ([\text{Day School ADE} - 100] \times \$0.5100)$
200 - 500	$\$357 - ([\text{Day School ADE} - 200] \times \$1.1900)$

### 2) Distance/Urban Factor

This component takes into account the additional costs of goods and services relating to remoteness and the presence or absence of urban centres. Distance is measured from the nearest defined cities of Toronto, Ottawa, Hamilton, London, or Windsor (referred to as D in the formula below) to the town or city located nearest to the school authority.

<u>Distance</u>	<u>Per Pupil Allocation</u>
0 - 150km	\$0
150 - 650km	$\$0.974 \times (D-150)$
650 - 1150km	$\$490.00 + \$0.135 \times (D-650)$
1150 + km	\$555

### 3) *Enhanced Distance/Road Accessibility Factor*

The distance grant calculated in part 2 above was enhanced in 2002-2003 as a result of a ministry review. The enhanced distance/road accessibility factors are listed in the following table:

Distance of school authority from the nearest city of Thunder Bay, Sault Ste Marie, North Bay or Sudbury	Factor
0-250 km	1.2
251- 500 km	1.4
251-500 km- if 20% or more of distance is on a secondary highway	1.6
>500 km by road	1.8
No road access, rail or fly in only	2.1

The grant generated by this component is fully flexible and is intended to provide additional flexibility for school authorities to direct resources to local priorities.

## **Learning Opportunities Grant**

The Learning Opportunities Grant for 2002-2003 consists of three components:

- Demographic component,
- Early Literacy component
- Literacy and Math for Grades 7 to 10 component.

### ***Demographic Component***

This component of the Learning Opportunities Grant provides funding to school authorities based on the district school board model which uses social and economic indicators that have been associated with a higher risk of academic difficulties for students. This grant permits school authorities to offer a wider range of programs to improve the educational achievement of these students. School authorities have considerable latitude in determining the kinds of programs and supports they provide with this funding.

Socio-economic indicators such as Low Income Cut-Off (LICO), Low Education, Recent Immigrants and Aboriginal Status determine the Demographic component. For 2002-2003 enhancements were made based on the recommendation of the Learning Opportunities Grant working group, which met in the fall of 2001 to review options for revision to the LOG allocation method. For the School Authorities the ministry is using a proxy amount derived from the total funding available to district school boards under this component and the total enrolment of all school boards. The per pupil amount is equally distributed to each school authority.

Benchmark Funding: Basic = **\$170** per pupil [ADE]

To recognize the demographic mix and needs of isolate school authorities, where 50% or more of the school authority's student population are native students, an additional amount is provided. This grant is flexible and is intended to provide additional assistance to meet local priorities.

Benchmark Funding: Additional = **\$170** per pupil [ADE]

### ***Early Literacy Component***

In 2001-2002, the government began providing additional, ongoing funding to support improving early literacy for students from JK to Grade 3. For 2002-2003 this funding will continue.

Benchmark Funding: = **\$118** per JK-Grade 3 [ADE]

School authorities are required to focus these resources on primary students with the greatest need: students in Grades 1 to 3 whose achievement levels are 1("D" on a report card) or lower ("R" on a report card); and students in JK and K whose reading readiness assessments show they need remedial help.

***For the 2002-2003 school year, boards are required to provide a detailed report on how the funding for early literacy is being used.***

### ***Literacy and Math for Grades 7 to 10 Component***

In 2001-2002, funding was added to the Learning Opportunities Grant to allow boards to provide additional supports to enhance the literacy and math skills of students at risk of not meeting the new curriculum standards and the requirements of the Grade 10 literacy tests.

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

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

Beginning in 2001-2002, the per pupil funding for this component was increased from \$2,294 to **\$4,980** per ADE, so that a class of ten students will meet the average cost of a continuing education teacher. This increase affects summer school programs, as well as programs outside the school day.

School Operations allocation is provided for students in Grades 7 to 10 literacy and math summer school programs under the Pupil Accommodation Grant.

### **Summer 2002**

Funding for these expanded literacy and math programs will also be available in the summer of 2002, for at-risk students in Grades 7 to 10 and for parents of at-risk students. Reasonable transportation costs for pupils enrolled in summer school literacy and math programs will be funded.



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

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### ***Continuing Education component***

This funding supports the provision of Continuing Education and Other Programs Grant.

This funding supports the provision of adult day school programs and continuing education programs such as adult English or French as a second language, adult Native language, adult credit for diploma and correspondence/self-study .

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

This funding supports the provision of credit courses for secondary school students in the summer or outside the school day (for example, in the evenings).

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

Funding for continuing education and summer school programs **increases to \$2,358** per ADE (excluding pupils in respect of whom fees are chargeable under the tuition fees regulation).

Funding for day school pupils aged 21 and over **increases to \$2,358** per ADE. School Operations and School Renewal allocations (under the Pupil Accommodation Grant) are provided for these students, as well as for students enrolled in summer school programs and in continuing education credit courses offered during the day.

The allocation for international languages that was provided to school boards offering approved classes for international language instruction in a language other than English or French has been maintained at \$41 per classroom hour where the board's average class size for the program is 25 or more. The funding is based on a dollar amount per hour of classroom instruction. Where the average class size for a board is less than 25, the \$41 grant per classroom hour is reduced by \$1 for every pupil less than 25.

## **Teacher Qualification and Experience Grant**

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The Teacher Qualification and Experience Grant provides resources to help meet teacher compensation costs by recognizing the varying salary costs created by the normal range in teachers' qualifications and experience.

### ***Teacher Qualifications and Experience (Q and E) Component***

The Q and E component provides funding to school authorities that have teachers who, because of their qualifications and experience, have salaries above the level used to determine the Foundation Grant.

The per pupil allocation is calculated as follows: (for those school authorities that have mixed schools, separate English and French calculations will be required)

#### **Elementary:**

( Sum of (Teachers on school authorities regular grid x Instructional salary matrix)-1) x **\$2,728**  
Number of Teachers on school authorities regular grid distribution

#### **Secondary:**

Sum of (Teachers on school authorities regular grid x Instructional salary matrix)-1) x **\$3,319**  
Number of Teachers on school authorities regular grid distribution

Where the above results in a negative amount, the Q&E allocation will be 0.

The salary matrix reflects a benchmark of **\$52,504** for teacher salary and excludes teacher consultants and the administrative component of principals and vice principals. They are therefore to be excluded from the board's regular grid distribution for the purpose of calculating the Q & E component of funding. Teachers providing instruction in I.S.A. 4 programs are excluded from the board's grid distribution. This is because the instructional cost of the program is being funded under special education, and the pupils in these programs are not counted as pupils of the board.

The teacher distribution reported as of October 31, 2002, is to be used for the calculation of the 2002-2003 Teacher Qualification and Experience Grant. Where the qualification of a teacher is changed after October 31, 2001, and the change for salary purposes is retroactive to October 2002 or earlier, the changed qualification category is used for the purpose of this calculation.

As in 2001-2002, student-focused funding will recognize teachers' actual experience and ensure consistent claims for the Teacher Qualification and Experience Grant, by recognizing part years of teaching, rather than truncating part years. School Authorities are to place teachers on the experience grid by rounding part year experience to the nearest whole number of years of experience.

## INSTRUCTIONAL SALARY MATRIX

Qualificati on & experience	D	C	B	A1	A2	A3	A4
<b>0</b>	0.5788	0.5788	0.5788	0.6229	0.6487	0.7081	0.7449
<b>1</b>	0.6127	0.6127	0.6127	0.654	0.6864	0.7502	0.7926
<b>2</b>	0.6332	0.6332	0.6332	0.6989	0.7318	0.7969	0.8432
<b>3</b>	0.6523	0.6523	0.6523	0.7416	0.7743	0.8442	0.8925
<b>4</b>	0.7149	0.7149	0.7149	0.7814	0.8158	0.8953	0.9443
<b>5</b>	0.7698	0.7698	0.7698	0.8234	0.8606	0.9435	0.9975
<b>6</b>	0.8225	0.8225	0.8225	0.8655	0.9042	0.9866	1.0473
<b>7</b>	0.8694	0.8694	0.8694	0.9073	0.9472	1.0363	1.0997
<b>8</b>	0.8900	0.8900	0.89	0.9485	0.9876	1.086	1.1512
<b>9</b>	0.9154	0.9154	0.9154	1.0025	1.0411	1.1534	1.2026
<b>10</b>	0.9667	0.9667	0.9667	1.0451	1.0989	1.2136	1.2949

### Special Assistance for Average Per Pupil Credit Load

This component of the Teacher Qualification and Experience Grant provides funding at the secondary level where the average credit load of secondary school pupils exceeds 7.2 credits per pupil. Assistance is provided to recognize an average credit load of up to a maximum of 7.5 credits per pupil.

The component is calculated as follows:

<i>{Average Number of secondary school credits per pupil for the board in 00-01 school year (up to a maximum of 7.5)- 7.2/7.2}</i>	x	<b>\$3,101</b> for classroom teachers and preparation time	x	2002-2003 secondary day school ADE (excl. Pupils aged 21 and over)
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For the purpose of calculating the average number of secondary school credits per pupil, a special education secondary school pupil enrolled on a full-time basis in programs for which a credit is not granted will be granted an equivalent of 8 credits.

## **Early Learning Grant**

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This grant provides all boards with an equitable level of funding to support early learners - pupils up to Grade 3.

Pupils enrolled in Junior Kindergarten (JK) are funded on the same basis as other pupils, through the Foundation Grant, special purpose grants and the Pupil Accommodation Grant. JK pupils are funded as 0.5 FTE.

Boards that do not provide JK receive an Early Learning Grant of **\$701** per pupil based on their Senior Kindergarten (SK) to Grade 3 enrolment. The Early Learning Allocation has been set at a level that is equivalent on average to the funding a board would receive if it were to provide JK. This allocation may be used for early learning initiatives for SK to Grade 3 pupils.

For the purpose of the calculation of this allocation, JK and K pupils enrolled in combined programs will be deemed to be half-time pupils.

## **Transportation Grant**

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### ***Home to School***

The Transportation Grant provides financial assistance to school authorities to recognize costs of transporting pupils from home to school or from school to school, including transportation of special needs students.

Funding for 2002-2003 will be allocated based on the expenditure approved in the 2001-2002 financial year. Costs in excess of the 2001-2002 allocation will need to be justified.

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

For board and lodging, the current amount that the ministry will recognize for grant is \$19.31 per day of attendance. The principal of the educating school must confirm student attendance.

### ***Provincial Schools***

The cost of transporting students from home to a provincial school will be funded if the student has been approved for admission to the provincial school by the Superintendent of the School. 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 we would recognize for grant for weekend lodging, in lieu of weekend travelling is \$150.

## **Declining Enrolment Adjustment**

For 2002–2003, the government has introduced a refinement to student-focused funding to help boards with declining enrolment. Because much of each school authority's revenue from student-focused funding grants is determined by enrolment, boards with declining enrolment lose revenue. This is appropriate, because boards no longer need the same number of teachers and other supports when they have fewer students. Board costs, however, do not decline in a way that is strictly proportional to declining enrolment. Some costs can be adjusted easily while other costs cannot be adjusted as easily.

In the Fall of 2001, in response to concerns raised by partners in education, the ministry established a declining enrolment working group. The working group analyzed the extent to which student-focused funding revenue is affected by declining enrolment, and compared the decline in revenue to the ability of school boards to reduce costs as enrolment declined. The working group used this analysis to develop recommendations about how to adjust student-focused funding to allow boards to adapt to declining enrolment.

The working group's analysis showed that, on average, revenue from student-focused funding declined by about 78% of a board's enrolment decline. (The revenue decline is not 100% because some grants are not tied to enrolment – for, example, the Teacher Qualifications and Experience Grant).

In contrast, boards are able to reduce expenditures on average by only 58% of the enrolment decline.

To address the gap between revenue loss and a board's ability to reduce costs, the working group recommended a declining enrolment adjustment that gives a board two years to reduce costs in keeping with its reduced enrolment. The adjustment delays the loss of some revenue from declining enrolment for two years.

A similar declining enrolment grant has been introduced for school authorities. The ministry recognizes however that a school authority's ability to reduce costs is significantly limited due to its inherent size and has modified the grant to better assist it when faced with a loss in revenue due to declining enrolment.

### **Declining Enrolment Adjustment in 2002–2003**

In the first year (2002–2003), the adjustment is calculated as follows:

1. Determine the decrease in operating revenue between 2001–2002 and 2002–2003, excluding the impact of new investments added to student-focused funding in 2002–2003 (A in the following formula).

$$A = B - C$$

Where:

B = Total operating funding in 2001–2002 including the amount of funding provided to the board for transportation costs under O. Regulation 485/01 (excluding ISA, the Teacher Qualifications and Experience Grant, the Continuing Education and Other Programs Grant, the demographic component of the Learning Opportunities Grant and the operating component of Special Approvals).

C = Total operating funding in 2002–2003 (excluding salary benchmark increases, the new \$100 per pupil for the Foundation enhancement, the 2002-2003 Small School Grant enhancement, the 2002-2003 Remote and Rural Grant enhancement, ISA, the Teacher Qualifications and Experience Grant, the Continuing Education and Other Programs Grant, the demographic component of Learning Opportunities Grant and the operating component of Special Approvals).

2. Calculate the reduction in costs the school authority is expected to achieve as a result of the enrolment decline (D). This equals 58% applied to the 2002–03 operating revenue.

$$D = 58\% \times B$$

3. Where revenue has declined, determine the amount by which the operating revenue decline exceeds the expected reduction in the school authority's costs (E).

$$E = A - D$$

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

Multiply the result of the calculations above by a scaling factor.

$$F = G \times E$$

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

<b>Portion of Percentage Decline in Enrolment</b>	<b>Scaling Factor for Portion of Decline</b>
Up to 0.25%	0.5
> 0.25%, up to 1.5%	1.0
> 1.5%	1.5

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

$$H = 1 - \frac{2002-03 \text{ day school ADE of the board}}{2001-02 \text{ day school ADE of the board}}$$

Note: Day school ADE includes enrolment of JK to OAC pupils of the board, excluding pupils 21 and over.

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

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

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

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

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

Below is an example of the declining adjustment calculation:

	2001-02	2002-03	2003-04
<b>% decline in enrolment</b>		2.0%	2.2%
<b>Operating revenue</b>	\$300,000	\$295,320	\$290,250
<b>Decline in operating revenue</b>		\$4,680	\$5,070
<b>Estimated reduction in costs (58% current year operating revenue)</b>		\$2,714	\$2,940
<b>Declining enrolment adjustment before scaling (Decline in operating revenue less reduction in costs)</b>		\$1,966	\$2,130
<b>Scaling factor</b>		1.06250	1.10227
<b>Declining enrolment adjustment after scaling</b>		\$2,088	\$2,348
<b>Second year of adjustment (Prior year declining enrolment adjustment x 0.5)</b>			\$1,044
<b>Total declining enrolment adjustment</b>		\$2,088	\$3,392

Notes: Operating revenue in each year excludes ISA, Teacher Qualifications and Experience Grant, the Continuing Education and other Programs Grant, and the demographic component of the Learning Opportunities Grant.  
2002-03 operating revenue also excludes the increase to the Foundation enhancement, the 2002-2003 Small School Grant enhancement and 2002-2003 Remote and Rural Grant enhancement.  
2003-04 operating revenue also excludes new investments and 2002-03 Declining Enrolment Adjustment.

Please note: the calculation of the declining enrolment shown above for 2003-04 is an example only, showing the policy intent. Actual calculations for 2003-04 and future years will be determined as part of the government's approval of grant regulations in future years.



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

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

- Trustees,
- Supervisory Officers,
- Board Administration, and
- Tax Collection Assistance.

### **Trustees**

This funding component, which is based on the number of trustees, supports trustee honoraria, expenses, meeting costs and professional development (for example, conferences). Dues to stakeholder organizations and secretarial costs for trustees are to be funded from board administration where necessary. The following amounts are provided:

The trustee honorarium is frozen at the December 1, 1996 amount. Trustee expenses, as outlined above, 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**

There is only one base rate. If school authorities choose to share a full time supervisory officer, they have the flexibility, within the funding model, to pool their resources to fund the position.

This component is intended to cover salaries and benefits. The higher administrative costs associated with remote authorities, are further compensated by the Remote and Rural allocation of the Geographic Circumstances Grant which provides additional assistance in determining the total funding levels.

Benchmark funding: **\$20,380** per school authority section  
plus **\$68** per pupil  
plus 2% of the Remote and Rural Allocation

### **Board Administration Costs**

This component provides funding for the business and other administrative functions of a board and the costs of operating and maintaining board offices and facilities. Funding consists of:

Benchmark Base Funding:	\$40,760
Per pupil amount for first 150 pupils	\$356
Per pupil amount for next 150 pupils	\$305
Per pupil amount for remaining pupils	\$152
% Geographic Circumstances Grant (Remote & Rural)	11%

### **Tax Collection Assistance**

A new component was added in 2001-2002 to recognize the additional costs incurred by school authorities who perform the duties of municipal clerks. Additional funding is provided to school authorities (where applicable) as follows:

Benchmark funding:           **\$5,000** per school authority performing tax collection duties

Note: the \$5,000 allocation is over and above the 2% tax collection cost deduction.



For the last three years the School Renewal allocation has been topped-up by \$10,000 to help address deferred maintenance issues. The \$10,000 top-up grant has been added as a permanent base to the School Renewal Grant.

School authorities and school boards will be required to report to the Ministry how school renewal funds were spent. The reporting will commence with the 2001-2002 Financial Statements.

NOTE: Requests for major renovation projects, will be dealt with on an individual basis as part of the Special Approval process.

### ***Literacy and math program component***

The allocation for the school operations component of the grades 7 to 10 literacy and math program operating during the summer months will be calculated as follows:

Summer school area requirement      X      \$57.59

The allocation for the school renewal component of the grades 7 to 10 literacy and math program operating during the summer months will be calculated as follows:

Summer school area requirement      X      \$10.33

Where:

Summer school area requirement = 2003 Summer School ADE      X      9.29 sq. metres

### ***Contracts for Leased Space***

For those school authorities 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.

#### **D. Teacher Accommodation Grant**

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In 2001-2002 a grant of **\$800** was provided for each teacher accommodation unit. This grant will continue in 2002-2003 and will be increased by the Remote and Rural Grant's *enhanced distance/road accessibility factor*. The reason for this additional enhancement is to recognize the increased administration and maintenance time required to manage a larger number of accommodation units in the more remote school authorities.

This allocation should primarily be used for capital repairs and purchases, but may also be used to meet unforeseen shortfalls in operating costs of the teacherages. Surpluses at year-end are to be placed in a teacherage renewal reserve fund.

Benchmark funding: **\$800** per teacherage x enhanced distance/road access factor

## **E. Special Approvals**

Special approvals represent ministry assistance to school authorities for expenditures incurred under circumstances that are beyond a school authority's control. Funding will be provided under situations where a school authority does not have the necessary resources to meet the full cost of these commitments.

Where a school authority has surplus funds either in a reserve or as a result of current year operation, the school authority must pay for these exceptional expenditures first from surplus funds. The Ministry will provide special approval assistance for the excess expenditure amount where surplus funds are not sufficient to cover the total cost of the exceptional expenditure.

Only two types of requests for special approvals will be considered for additional funding. In either circumstance, a business case must be submitted to support the request.

1) **Exceptional non-recurring circumstance :**

It is anticipated that requests for this type of situation would occur infrequently. Examples of this type of expenditure would be costs that are beyond a school authority's control (e.g. emergency capital repair where the renewal reserve is depleted, retirement gratuities, maternity leave etc).

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

2) **Transition circumstances:**

Available to those school authorities who still require another year of financial assistance in order to reduce their expenditures to a level that falls within the student focused funding model.

A business case must be submitted outlining the steps to be undertaken to reduce expenditures.

School authorities will be expected to establish 2002-2003 transition needs as part of the 2002-2003 budget process and will be expected to submit special approval requests as part of their 2002-2003 Estimates submission due July 31, 2002. **Special approval requests for 2002-2003 transition assistance will not be accepted after this date.**

*This assistance will no longer be available in 2003-2004. All school authorities will be expected to develop a budget for 2003-2004 that is in line with the student-focused funding grant formula.*

Special approvals granted for a particular line item or grouping of items, must be expended on those intended items and any amount remaining at year-end must be returned to the ministry.

## **F. Reserves**

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Starting with the 2001-2002 Financial Statements, the ministry will eliminate from the Forms, reserve funds that do not apply to school authorities, specifically those reserves that were established for the purpose of legislated enveloping requirement.

Reserve Funds will be reduced to four types:

### ***Working Funds Reserve:***

Any surplus funds that result from funding allocations exceeding net expenditure can be placed in a working funds reserve subject to the limitation in the *Education Act S.231*. Where excess allocations exceed the limitation under clause (f) of subsection 231(1) of the Education Act, a grant recovery adjustment to the total allocation for the school authority will be made.

A school authority must take into consideration the current year surplus when determining whether it complies with the requirements outlined in section 231(1)(f) of the Education Act.

N.B. - All outstanding special approvals must be recovered before excess-operating allocations can be placed in the Reserve for Working Funds.

### ***School Renewal Reserve:***

Unused school renewal allocations will be placed in a reserve to be used for future school renewal projects.

### ***Teacher Accommodation Reserve:***

Unused teacher accommodation allocations will be placed in a reserve to be used for future teacherage expenditures.

### ***Strike Savings Reserve:***

School authorities that experience strikes or lock-outs will need to report the savings in a separate reserve.

## **G. Enrolment**

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

Junior Kindergarten (JK) and Senior Kindergarten (SK) pupils are counted as half time students in the determination of ADE for 2002-2003, with the exception of combined Kindergarten programs. The ADE regulation allows combined JK and SK programs, where JK students can be counted as enrolled for 600 minutes per week and SK students as enrolled for 900 minutes per week (with the exception of calculations for the Early Learning Grant).

ADE for continuing education programs and summer school is calculated using the same parameters as in 2001-2002. Students who have been enrolled in private schools in the previous school year are eligible to be enrolled in summer school programs of a publicly funded school authority as permitted by the regulation. This clarification has been made for summer programs in 2001 (part of the 2000-2001 school year), and in 2001-2002 and future years.

An example of an ADE calculation for continuing education programs such Literacy & Math is:

[Number of sessions x number of hours in each session] / 950

$$[30 \text{ sessions} \times 3 \text{ hours}] / 950 = .09 \text{ ADE}$$

ADE rate for Literacy & Math = \$4,980; all other continuing education courses = \$2,358



## **H. Tuition Fee Calculation**

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School authorities are required to continue charging tuition fees in respect of non-resident Visa students, Native students and students from out of province.

Tuition fees are to be calculated for all students attending the boards' school who are not pupils of the board. This would include all pupils who are the responsibility of a band, the council of a band or an education authority where the band, council of a band or education authority is authorized by the Crown in right of Canada to provide education for Indians. The tuition fee would be based on the total allocations of the board for all pupils attending the school. Native Language, transportation and capital related allocations are removed from the total allocations prior to the amount being divided by the ADE of all pupils attending the school.

In addition to the tuition fee calculation, an amount for Native Language, if offered, may be added to the tuition fee equal to the allocation for Native language per pupil.

The tuition fee regulation also allows the school authority to increase the tuition fee by a high cost factor to account for high cost programs that a school authority provides. A high cost program includes a special education program or any other program which both the board and the party from whom the tuition fee is receivable agree is a high cost program.

Students who are not pupils of the board and enrolled in continuing education classes, are required to have tuition fees calculated in respect of summer school and continuing education classes. These fees can be an amount agreed on by the board and the party from who the fees is receivable, or in absence of an agreement, calculated in accordance with the regulation.

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

## **I. Grants For 2002-2003**

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Grants for 2002-2003 will be calculated by deducting from the net allocations tax revenue and tuition fee revenue.

Tax revenue will be based on 38% of 2002 taxes and 62% of 2003 taxes, plus 2002 supplementary taxes less 2002 tax write-offs.

## **J. Reporting and Accountability**

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### ***Reporting***

July 31, 2002	2002-03 Estimates to be submitted to the Province
November 30, 2002	2002-03 Financial Statements to be submitted to the Province
<b>December 31, 2002</b>	<b>2002-03 Revised Estimates submitted to Province</b>

### ***Accountability***

School Authorities are expected to submit a balanced budget. It is the responsibility of the school authority to make the most effective use of their flexible special purpose allocations according to local needs. A school authority should make every effort to reduce their expenditures and maintain a staffing level that is in line with their enrolment and the student focused funding model.