

**Core Education Funding Adaptations:  
Technical Guide for Isolate Board  
School Authorities  
2024-25**

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# Introduction

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## Purpose

There are four isolate board school authorities<sup>1</sup> in the province. Funding for these isolate boards uses the same Core Education Funding (Core Ed) formulas listed in the *Core Education Funding: Technical Guide for School Boards, 2024-25* but with adaptations, as set out in this document. These adaptations are needed due to the unique circumstances of the isolate board school authorities, including the remoteness of their locations and the fact that each isolate board represents only one physical school. These isolate boards are:

- James Bay Lowlands Secondary School Board (SSB)
- Moose Factory Island District School Area Board (DSAB)
- Moosonee District School Area Board (DSAB)
- Penetanguishene Protestant Separate School Board (PSSB)

This document also includes table amounts<sup>2</sup> and information on enveloping requirements and financial reporting for isolate boards. Please note that for the purpose of calculating funding for isolate boards, tuition-paying students are included in grant calculations and then tuition fees are subtracted to determine the net grant.

The *Core Education Funding: Technical Guide for School Boards, 2024-25* includes information related to the restructuring of the prior Grants for Student Needs to the new Core Ed structure being implemented in 2024-25.

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<sup>1</sup> Isolate boards are four of the ten school authorities. The other six school authorities are hospital boards, which are funded on a budget approval basis due to their unique operational needs. This paper is related to the funding methodology for isolate boards only.

<sup>2</sup> Table amounts reflect values known at the time of release and are subject to change.

## Further Information

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

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# Classroom Staffing Fund

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## 1. CSF – Per Pupil Allocation

There are no adaptations for isolate boards.

## 2. Language Classroom Staffing Allocation

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

#### *CSF – ESL/ELD Recent Immigrant Amount*

There are no adaptations for isolate boards.

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

Isolate boards receive a proxy amount in lieu of the calculation used for DSBs, as shown below.

| <b>Isolate Board</b>      | <b>CSF – DELL amount</b> |
|---------------------------|--------------------------|
| James Bay Lowlands SSB    | \$8,962.64               |
| Moose Factory Island DSAB | \$6,107.24               |
| Moosonee DSAB             | \$15,430.53              |
| Penetanguishene PSSB      | \$12,023.71              |
| <b>Total</b>              | <b>\$42,524.13</b>       |

### CSF – ESL/ELD Recent Immigrant Supplement Component

There are no adaptations for isolate boards.

### **CSF – French as a Second Language (FSL) Component**

There are no adaptations for isolate boards.

### **CSF – Programme d'appui aux nouveaux arrivants (PANA) Component**

This funding is not applicable to isolate boards.

### **CSF – PANA Recent Immigrant Supplement Component**

This funding is not applicable to isolate boards.

### **CSF – French as a First Language (FFL) Component**

This funding is not applicable to isolate boards.

### **CSF – Actualisation linguistique en français (ALF) Component**

This funding is not applicable to isolate boards.

## **3. Local Circumstances Staffing Allocation**

### **Qualifications and Experience (Q&E) Teachers Component**

There are no adaptations for isolate boards.

### **Q&E ECEs Component**

There are no adaptations for isolate boards.

### **Outlying Schools Staffing Component**

Under this component, the minimum number of FTE teachers that the school generates is modified to 8 elementary teacher FTE and 14.5 secondary teacher FTE, when the average daily enrolment is 50 or more.



In addition, the funding ensures that this allocation always generates a minimum of 1.5 FTE for elementary schools and 2.0 FTE for secondary schools.

### **CSF – Remote and Rural Component**

The Dispersion amount does not apply to isolate boards.

The distance to the nearest major urban centre for isolate boards is shown below:

| <b>Isolate Board</b>      | <b>Distance to major urban centre</b> |
|---------------------------|---------------------------------------|
| James Bay Lowlands SSB    | >1,150 km                             |
| Moose Factory Island DSAB | >1,150 km                             |
| Moosonee DSAB             | >1,150 km                             |
| Penetanguishene PSSB      | <151 km                               |

The urban factor for all four isolate boards is 1.

### **CSF – Supports for Students Component**

Each isolate board receives a fixed amount, as shown below.

| <b>Isolate Board</b>      | <b>CSF – Supports for Students component</b> |
|---------------------------|--|
| James Bay Lowlands SSB    | \$25,490.03                                  |
| Moose Factory Island DSAB | \$40,375.18                                  |
| Moosonee DSAB             | \$34,457.00                                  |
| Penetanguishene PSSB      | \$27,151.34                                  |
| <b>Total</b>              | <b>\$127,473.55</b>                          |

### **CSF – Maternity Leave Component**

Isolate boards receive a fixed amount for expanded eligibility for expanded benefits for maternity leave, as shown below.

| <b>Isolate Board</b>      | <b>CSF – Maternity Leave component</b> |
|---------------------------|--|
| James Bay Lowlands SSB    | \$3,476.59                             |
| Moose Factory Island DSAB | \$3,139.98                             |
| Moosonee DSAB             | \$3,268.61                             |
| Penetanguishene PSSB      | \$3,250.41                             |
| <b>Total</b>              | <b>\$13,135.59</b>                     |

### **CSF – Benefits Trusts Component**

Isolate boards receive a fixed amount as shown below.

| <b>Isolate Board</b>      | <b>CSF – Benefits Trusts component</b> |
|---------------------------|--|
| James Bay Lowlands SSB    | \$103,363.06                           |
| Moose Factory Island DSAB | \$104,198.15                           |
| Moosonee DSAB             | \$183,461.57                           |
| Penetanguishene PSSB      | \$(5,351.66)                           |
| <b>Total</b>              | <b>\$385,671.12</b>                    |

### **New Teacher Induction Program (NTIP) Component**

Starting in 2024-25, isolate boards receive funding for the NTIP component that is the lesser of the following:

- \$12,500 per isolate board (which is  $\frac{1}{4}$  of the amount for DSBs) plus \$1,128.08 multiplied by the number of teachers on Rows 0, 1, and 2 of a school board's previous year's Teacher Qualifications and Experience Grid

OR

- an isolate board's eligible current year's expenses for NTIP

## Teacher Learning and Innovation Component

Isolate boards receive a base amount of \$5,000, which is 1/4 of the base amount provided to DSBs.

## Retirement Gratuities Component

There are no adaptations for isolate boards.

## 4. Indigenous Education Classroom Staffing Allocation

### First Nations, Métis, and Inuit (FNMI) Studies Component

There are no adaptations for isolate boards.

### Indigenous Languages Component

There are no adaptations for isolate boards.

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

### CSF – Demographic Needs Component

Isolate boards receive a table amount which is shown below.

| Isolate Board             | CSF – Demographic Needs component |
|---------------------------|-----------------------------------|
| James Bay Lowlands SSB    | \$468,905.39                      |
| Moose Factory Island DSAB | \$228,462.12                      |
| Moosonee DSAB             | \$182,859.66                      |
| Penetanguishene PSSB      | \$41,359.21                       |
| <b>Total</b>              | <b>\$921,586.38</b>               |

### **CSF – Student Success, Grade 7 to 12 Component**

Isolate boards do not receive the Demographic amount of this allocation. The Dispersion amount does not apply to isolate boards.

### **Grade 7 and 8 Student Success and Literacy and Numeracy Component**

There are no adaptations for isolate boards.

### **CSF – Experiential Learning (EL) Component**

Each isolate board receives a base amount of \$24,692.00, which is 1/4 of the base amount provided to DSBs and an adjustment amount of \$7,110.43 in lieu of the demographic amount. The Dispersion amount does not apply to isolate boards.

### **CSF – Outdoor Education Component**

There are no adaptations for isolate boards.

# Learning Resources Fund

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## 1. LRF – Per Pupil Allocation

There are no adaptations for isolate boards.

## 2. Language Supports and Local Circumstances Allocation

### LRF– ESL/ELD Component

#### *LRF – ESL/ELD Recent Immigrant Amount*

There are no adaptations for isolate boards.

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

Isolate boards receive a proxy amount in lieu of the calculation used for DSBs, as shown below.

| <b>Isolate Board</b>      | <b>LRF – DELL amount</b> |
|---------------------------|--------------------------|
| James Bay Lowlands SSB    | \$383.77                 |
| Moose Factory Island DSAB | \$261.51                 |
| Moosonee DSAB             | \$660.72                 |
| Penetanguishene PSSB      | \$514.84                 |
| <b>Total</b>              | <b>\$1,820.84</b>        |

### LRF – ESL Recent Immigrant Supplement Component

There are no adaptations for isolate boards.

## **LRF – FSL Component**

### ***Per-Pupil Amount***

There are no adaptations for isolate boards.

### ***Areas of Intervention Amount***

Isolate boards receive a table amount which is shown below.

| <b>Isolate Board</b>      | <b>Areas of Intervention amount</b> |
|---------------------------|-------------------------------------|
| James Bay Lowlands SSB    | \$-                                 |
| Moose Factory Island DSAB | \$-                                 |
| Moosonee DSAB             | \$-                                 |
| Penetanguishene PSSB      | \$2,209                             |
| <b>Total</b>              | <b>\$2,209</b>                      |

## **LRF – PANA Component**

This funding is not applicable to isolate boards.

## **LRF – PANA Recent Immigrant Supplement Component**

This funding is not applicable to isolate boards.

## **LRF – FFL Component**

This funding is not applicable to isolate boards.

## **LRF – ALF Component**

This funding is not applicable to isolate boards.

## **Q&E Library and Guidance Component**

There are no adaptations for isolate boards.

## Supplementary Library Staffing Component

Each elementary isolate board receives a total of \$ 20,137.62 for teacher-librarians and/or library technicians, which is 1/3 the base amount provided to DSBs, to support the learning of elementary school students.

## LRF – Remote and Rural Component

The Dispersion amount does not apply to isolate boards.

The distance to the nearest major urban centre for isolate boards is shown below:

| <b>Isolate Board</b>      | <b>Distance to major urban centre</b> |
|---------------------------|---------------------------------------|
| James Bay Lowlands SSB    | >1,150 km                             |
| Moose Factory Island DSAB | >1,150 km                             |
| Moosonee DSAB             | >1,150 km                             |
| Penetanguishene PSSB      | <151 km                               |

The urban factor for all four isolate boards is 1.

## LRF– Supports for Students Component

Each isolate board receives a fixed amount, as shown below.

| <b>Isolate Board</b>      | <b>LRF - Supports for Students component</b> |
|---------------------------|--|
| James Bay Lowlands SSB    | \$39,853.49                                  |
| Moose Factory Island DSAB | \$62,608.19                                  |
| Moosonee DSAB             | \$54,639.02                                  |
| Penetanguishene PSSB      | \$43,727.88                                  |
| <b>Total</b>              | <b>\$200,828.58</b>                          |

## Geographic Top-ups Component

### ***Additional Educational Software Licensing Top-Up Amount***

The minimum amount for isolate boards is \$12,787.50, which is 1/4 of the minimum allocation to DSBs.

### ***Student Technological Devices Top-Up Amount***

The minimum amount for isolate boards is \$12,787.50, which is 1/4 of the minimum allocation to DSBs.

### ***Broadband Continuous Improvement Top-Up Amount***

The minimum amount for isolate boards is \$31,250, which is 1/4 of the minimum allocation to DSBs.

## Curriculum Component

Each isolate board receives a base amount of \$5,641.23, which is 1/4 of the base amount allocated to DSBs.

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

Isolate boards receive a fixed amount for expanded eligibility for sick leave and expanded benefits for maternity leave, as shown below.

| <b>Isolate Board</b>      | <b>LRF - Maternity Leave, Sick Leave, and Non-Union component</b> |
|---------------------------|---|
| James Bay Lowlands SSB    | \$1,078.32  |
| Moose Factory Island DSAB | \$1,159.84  |
| Moosonee DSAB             | \$1,169.42  |
| Penetanguishene PSSB      | \$698.47  |
| <b>Total</b>              | <b>\$4,106.05</b>   |



## LRF – Benefits Trusts Component

Isolate boards receive a fixed amount as shown below.

| <b>Isolate Board</b>      | <b>LRF - Benefits Trusts component</b> |
|---------------------------|--|
| James Bay Lowlands SSB    | \$27,622.86                            |
| Moose Factory Island DSAB | \$16,464.88                            |
| Moosonee DSAB             | \$38,200.86                            |
| Penetanguishene PSSB      | \$2,131.46                             |
| <b>Total</b>              | <b>\$84,420.06</b>                     |

## 3. Indigenous Education Supports Allocation

### Board Action Plan (BAP) Component

The table below shows the total of (A) Total Enrolment amount, (B) Indigenous Student Per-Pupil amount, and (C) Indigenous Student % of Enrolment amount for isolate boards.

| <b>Isolate Board</b>      | <b>BAP amounts (A) to (C)</b> |
|---------------------------|-------------------------------|
| James Bay Lowlands SSB    | \$39,287                      |
| Moose Factory Island DSAB | \$41,351                      |
| Moosonee DSAB             | \$40,291                      |
| Penetanguishene PSSB      | \$35,550                      |
| <b>Total</b>              | <b>\$156,479</b>              |

For the (D) Census-Based Per-Pupil amount and (E) Supplemental amount, use information on Indigenous enrolment reported by the isolate board as a share of total enrolment, rather than Statistics Canada data on the estimated census percentage of enrolment that is Indigenous used for DSBs.

The following demonstrates how amount (D) is calculated for isolate boards:

Greater of \$0 or

$(ADE \times \% \text{ based on actual number of Indigenous pupils reported by the isolate board} \times \text{Per Pupil Amount weighting factor} \times \$221.98 \text{ minus } \$41,658.97^1)$

The following demonstrates how the (E) Supplemental amount Census-Based Per-Pupil element is calculated for isolate boards:

$ADE \times \% \text{ based on actual number of Indigenous pupils reported by the isolate board} \times \text{Per Pupil Amount weighting factor} \times \$143.21$

### **Indigenous Education Lead Component**

Each isolate board is eligible for a maximum of 1/4 of the maximum funding amount provided to DSBs based on the same formula used for DSBs.

$\$41,658.97 \text{ (i.e., } 1/4 \times 1.0 \text{ SO benchmark)} + 10.44\% \text{ for travel and PD}$

## **4. Mental Health and Wellness Allocation**

### **Mental Health Workers Staff Component**

There are no adaptations for isolate boards.

### **Student Mental Health Component**

#### ***Data and Information Collection Amount***

There are no adaptations for isolate boards.

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<sup>1</sup> Reflects 1/4 supervisory officer (SO) salary and benefits benchmark.

### ***Student Mental Health Amount***

The base amount for each isolate board is \$83,570.25, which is 1/4 of the base amount provided to DSBs.

### ***Student Mental Well-Being Amount***

The base amount for the Resilience and Mental Well-Being element for each isolate board is \$2,769.76, which is 1/4 of the base amount provided to DSBs.

The base amount for the Implement Evidence-based Mental Health Programs and Resources element for each isolate board is \$1,661.86, which is 1/4 of the base amount provided to DSBs.

### **Mental Health Leaders Component**

Each isolate board is eligible for a maximum of 1/4 of the maximum funding amount provided to DSBs based on the same formula used for DSBs.

\$35,885.47 (i.e.,  $1/4 \times 1.69777973$  Professional / paraprofessional benchmark) + 10.44% for travel and PD

## **5. Student Safety and Well-Being Allocation**

### **Well-Being and Positive School Climates Component**

The base amount for each isolate board is \$2,769.75, which is 1/4 of the base amount provided to DSBs.

### **Safe and Accepting Schools Component**

In lieu of the funding formula used for DSBs, isolate boards receive a fixed amount of funding, as shown below.

| <b>Isolate Board</b>      | <b>Safe and Accepting Schools component</b> |
|---------------------------|---|
| James Bay Lowlands SSB    | \$16,895.71                                 |
| Moose Factory Island DSAB | \$27,775.95                                 |
| Moosonee DSAB             | \$24,794.08                                 |
| Penetanguishene PSSB      | \$21,677.53                                 |
| <b>Total</b>              | <b>\$91,143.27</b>                          |

### **Urban and Priority High Schools Component**

This funding is not applicable to isolate boards.

## **6. Continuing Education and Other Programs Allocation**

### **Adult Day School Component**

There are no adaptations for isolate boards.

### **High-Credit Day School Component**

There are no adaptations for isolate boards.

### **Summer School Component**

There are no adaptations for isolate boards.

### **Continuing Education Component**

There are no adaptations for isolate boards.

### **Supplemental Adult Day School/Continuing Education Component**

Isolate boards receive a fixed amount, as shown below.

| <b>Isolate Board</b>      | <b>Supplemental Adult Day School/Continuing Education component</b> |
|---------------------------|---|
| James Bay Lowlands SSB    | \$9,415.41  |
| Moose Factory Island DSAB | \$-   |
| Moosonee DSAB             | \$-   |
| Penetanguishene PSSB      | \$-   |
| <b>Total</b>              | <b>\$9,415.41</b>   |

### **Prior Learning Assessment and Recognition (PLAR) Component**

There are no adaptations for isolate boards.

### **International and Indigenous Languages, Elementary (IILE) Component**

There are no adaptations for isolate boards.

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

The transportation component for pupils enrolled in summer school literacy and math programs does not apply to isolate boards.

### **Tutoring Component**

Isolate boards receive the greater of \$2,000 or the per-pupil amount multiplied by ADE.

### **Summer Learning Program (SLP) Component**

Each elementary isolate board receives a table amount of \$15,000, as shown below.

| <b>Isolate Board</b>      | <b>SLP component</b> |
|---------------------------|----------------------|
| James Bay Lowlands SSB    | N/A                  |
| Moose Factory Island DSAB | \$15,000             |
| Moosonee DSAB             | \$15,000             |
| Penetanguishene PSSB      | \$15,000             |
| <b>Total</b>              | <b>\$45,000</b>      |

### **International Student Recovery (ISR) Component**

This funding is not applicable to isolate boards.

## **7. School Management Allocation**

### **School Management Component**

Isolate boards with a secondary school (i.e., James Bay Lowlands SSB) are treated as a combined school in determining eligibility for the Additional Support – Combined Elementary/Secondary amount.

### **Remote Learning Administration Component**

There are no adaptations for isolate boards.

## **8. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators**

### **Program Leadership Component**

#### ***Early Years Lead***

Each elementary isolate board is eligible for a maximum of 1/3 of the maximum funding amount provided to DSBs based on the same formula and conditions used for DSBs.

\$55,545.29 (i.e.,  $1/3 \times 1.0$  SO benchmark) + 10.44% for travel and PD

***School Effectiveness Lead***

Each isolate board is eligible for a maximum of 1/4 of the maximum funding amount provided to DSBs based on the same formula used for DSBs.

\$41,658.97 (i.e.,  $1/4 \times 1.0$  SO benchmark) + 10.44% for travel and PD

***Student Success Lead***

Each isolate board is eligible for a maximum of 1/4 of the maximum funding amount provided to DSBs based on the same formula used for DSBs.

\$41,658.97 (i.e.,  $1/4 \times 1.0$  SO benchmark) + 10.44% for travel and PD

***Technology Enabled Learning and Teaching (TELT) Contact Lead***

Each isolate board is eligible for a maximum of 1/4 of the maximum funding amount provided to DSBs based on the same formula used for DSBs.

\$29,440.21 (i.e.,  $1/4 \times 1.0$  Information Technology staffing benchmark) + 10.44% for travel and PD

**LRF – Demographic Needs Component**

Isolate boards receive a table amount which is shown below.

| <b>Isolate Board</b>      | <b>LRF - Demographic Needs component</b> |
|---------------------------|--|
| James Bay Lowlands SSB    | \$283,413.18                             |
| Moose Factory Island DSAB | \$138,085.80                             |
| Moosonee DSAB             | \$110,523.02                             |
| Penetanguishene PSSB      | \$24,998.10                              |
| <b>Total</b>              | <b>\$557,020.10</b>                      |

### **LRF – Student Success, Grade 7 to 12 Component**

Isolate boards do not receive the transportation amount and therefore do not receive funding through this component.

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

The James Bay Lowlands SSB receives funding for the SHSM component that is the lesser of the following:

- the isolate board's maximum SHSM amount, which is \$12,525

OR

- the isolate board's eligible current year's expenses for SHSM

### **LRF – Experiential Learning Component**

Each isolate board receives an adjustment amount of \$4,066.11 in lieu of the demographic amount. The Dispersion amount does not apply to isolate boards. Isolate boards do not receive the transportation component.

### **LRF – Outdoor Education Component**

There are no adaptations for isolate boards.



# Special Education Fund (SEF)

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## 1. SEF – Per Pupil Allocation

There are no adaptations for isolate boards.

## 2. Differentiated Needs Allocation (DNA)

### Measures of Variability (MOV) Component / Special Education Statistical Prediction Model (SESPM) Component

The following per-pupil proxies multiplied by ADE are used in lieu of the DSB calculations for MOV component categories 1 to 6<sup>1</sup> and Special Education Statistical Prediction Model (SESPM):

- \$1,659.25 per pupil for James Bay Lowlands SSB, Moose Factory Island DSAB and Moosonee DSAB
- \$845.15 per pupil for Penetanguishene PSSB

For MOV category 7, Northern Adjustment, eligible isolate boards (i.e., James Bay Lowlands SSB, Moose Factory Island DSAB, and Moosonee DSAB) benefit from the programs and / or services established by the North East cooperative, which is administered by DSB Ontario North East.

### Collaboration and Integration Base Component

Each isolate board receives \$178,766.65, which is 1/3 of the base amount for DSBs.

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1 For further information on the categories, please refer to the [Core Education Funding: Technical Guide for School Boards, 2024-25](#).

## Multi-Disciplinary Supports Component

### *Multi-Disciplinary Team Amount*

Each isolate board receives \$112,077.75, which is 1/4 of the maximum amount for DSBs, when the board employs at least one person, subject to the same requirements on eligible staff that apply to DSBs.

### *Other Staffing Resources Amount*

Isolate boards receive funding as shown below.

| <b>Isolate Board</b>      | <b>Other Staffing Resources amount</b> |
|---------------------------|--|
| James Bay Lowlands SSB    | \$4,161.36                             |
| Moose Factory Island DSAB | \$6,017.96                             |
| Moosonee DSAB             | \$5,143.01                             |
| Penetanguishene PSSB      | \$4,046.27                             |
| <b>Total</b>              | <b>\$19,368.60</b>                     |

## Local Special Education Priorities Component

The base amount for each isolate board is \$30,917.75, which is 1/4 of the base amount provided to DSBs.

## Early Math Intervention Component

The base amount for each isolate board is \$29,602.38, which is 1/4 of the base amount provided to DSBs.

## Professional Assessments Component

The base amount for each isolate board is \$26,012.6, which is 1/4 of the base amount provided to DSBs.

### 3. Complex Supports Allocation

#### Special Incidence Portion (SIP) Component

The amount for each isolate board is shown below.

| <b>Isolate Board</b>      | <b>SIP component</b> |
|---------------------------|----------------------|
| James Bay Lowlands SSB    | -                    |
| Moose Factory Island DSAB | -                    |
| Moosonee DSAB             | \$161,203            |
| Penetanguishene PSSB      | -                    |
| <b>Total</b>              | <b>\$161,203</b>     |

#### Education and Community Partnership Program (ECP) Component

There are no adaptations for isolate boards.

#### Behaviour Expertise Component

##### ***ABA Expertise Professionals Amount***

Each isolate board receives \$50,697.25 as a base amount, which is 1/4 of the base amount provided to DSBs and a travel amount of \$3,750, which is not provided to DSBs.

##### ***ABA Training Amount***

There are no adaptations for isolate boards.

##### ***After-School Skills Development (ASSD) Amount***

The base amount for each isolate board is \$14,179.25, which is 1/4 of the base amount for DSBs.

### 4. Specialized Equipment Allocation

## **SEA Formula Component**

This component does not apply to isolate boards.

## **SEA Claims-Based Component**

SEA claims for isolate boards allow for full cost recovery for all special education equipment, including SEA technology purchases. SEA claims can be submitted at any time during the school year.

# School Facilities Fund (SFF)

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## 1. School Operations Allocation

### Base School Operations Component / Enhanced Top-up for School Operations Component

In lieu of the methodology used for DSBs for the Base School Operations component and Enhanced Top-Up for School Operations component, funding for isolate boards is calculated by multiplying the area of the school in square metres by the benchmark operating cost amount per square metre and adding the following:

- a literacy and numeracy amount of school operations, calculated as follows:  
ADE for summer literacy and numeracy remedial courses, Grade 7 to 10 day-school ×  
benchmark area per-pupil of 9.29 (m<sup>2</sup>) ×  
benchmark operating costs per square metre of \$103.60 (per m<sup>2</sup>)

### Community Use of Schools Component

Isolate boards receive a proxy amount for the Community Use of Schools component, as shown below.

| <b>Isolate Board</b>      | <b>Community Use of Schools component</b> |
|---------------------------|---|
| James Bay Lowlands SSB    | \$5,031                                   |
| Moose Factory Island DSAB | \$5,552                                   |
| Moosonee DSAB             | \$4,012                                   |
| Penetanguishene PSSB      | \$2,813                                   |
| <b>Total</b>              | <b>\$17,408</b>                           |

## Capital Lease on School Authority Amalgamation Component

This funding is not applicable to isolate boards.

## Education and Community Partnership Program (ECP) Operations Component

This funding is not applicable to isolate boards.

## SFF – Supports for Students Component

Each isolate board receives a fixed amount, as shown below.

| <b>Isolate Board</b>      | <b>SFF - Supports for Students component</b> |
|---------------------------|--|
| James Bay Lowlands SSB    | \$9,256.52                                   |
| Moose Factory Island DSAB | \$15,217.39                                  |
| Moosonee DSAB             | \$13,802.83                                  |
| Penetanguishene PSSB      | \$9,844.83                                   |
| <b>Total</b>              | <b>\$48,121.56</b>                           |

## SFF – Benefits Trusts Component

Isolate boards receive a fixed amount as shown below.

| <b>Isolate Board</b>      | <b>SFF - Benefits Trusts component</b> |
|---------------------------|--|
| James Bay Lowlands SSB    | \$17,862.21                            |
| Moose Factory Island DSAB | \$10,904.56                            |
| Moosonee DSAB             | \$28,536.07                            |
| Penetanguishene PSSB      | \$443.92                               |
| <b>Total</b>              | <b>\$57,746.76</b>                     |

## **Renewal Software Licensing Fee Component**

This funding is not applicable to isolate boards.

## **2. School Renewal Allocation**

### **Base School Renewal Component / Enhanced Top-up for School Renewal Component / Deferred Maintenance Needs Enhancement Component**

In lieu of the methodology used for DSBs for the Base School Renewal component, the Enhanced Top-up for School Renewal component and the Deferred Maintenance Needs Enhancement component, funding for isolate boards is calculated by multiplying the enrolment by benchmark area requirement per pupil and benchmark for renewal costs and adding the following:

- a literacy and numeracy amount for school renewal, calculated as follows:  
  
ADE for summer literacy and numeracy remedial courses, Grade 7 to 10 day school ×  
benchmark area per-pupil ×  
benchmark for renewal cost
- \$10,000 base amount in lieu of Enhanced Top-up for School Renewal and the Deferred Maintenance Needs Enhancement

### **School Renewal Investment Component**

Isolate boards receive an amount that represents the portion allocated to isolate boards and distributed in proportion to an isolate board's relative share, as follows:

| <b>Isolate Board</b>      | <b>Additional School Renewal amount</b> |
|---------------------------|---|
| James Bay Lowlands SSB    | \$5,356.41                              |
| Moose Factory Island DSAB | \$6,225.16                              |
| Moosonee DSAB             | \$5,320.05                              |
| Penetanguishene PSSB      | \$7,924.96                              |

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

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.

### **3. Rural and Northern Education Allocation (RNEA)**

The following table shows the estimated number of rural students, rural density factor, and rural density ratio for each isolate board:

| <b>Isolate Board</b>      | <b>Estimated number of rural students</b> | <b>Rural density factor</b> | <b>Rural density ratio</b> |
|---------------------------|---|-----------------------------|----------------------------|
| James Bay Lowlands SSB    | 195                                       | 0.87422194                  | 1.00386413                 |
| Moose Factory Island DSAB | 274                                       | -                           | 1.01392481                 |
| Moosonee DSAB             | 267                                       | 0.79265818                  | 1.00309682                 |
| Penetanguishene PSSB      | 86  | -                           | 0.37134061                 |



# Student Transportation Fund (STF)

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In lieu of the methodology used for DSBs to calculate the Student Transportation Fund, funding is provided to isolate boards based on the expenses incurred related to student transportation.

Significant increases over the previous school year funding will need to be justified.

Eligible expenses include the following:

- **Home-to-school transportation**

Eligible expenses include those related to home-to-school transportation and any applicable costs including, for example, retention and recruitment bonuses for drivers.

- **School-to-school transportation**

Eligible expenses include costs in cases where a program cannot be offered at the school due to a lack of available space or a suitable facility and a group of students needs to be transported in order to take the program (e.g., swimming, shop).

- **Board, lodging and weekly transportation**

Eligible expenses include those related to board, lodging and weekly transportation in cases where a student must travel to another community to attend a secondary school. Funding supports the expenses for each month of student attendance at the secondary school.

Where there is a secondary school located nearby and a student chooses to travel to another community to attend a secondary school, the isolate board must apply directly to the regional office for funding approval for this

student, with a reason why the student cannot attend the local secondary school.

- **Transportation safety training**

Eligible expenses include the additional costs of training programs (e.g., first aid) and materials for drivers at a rate of up to \$1,000 for each contracted and board-owned vehicle used for transporting students.

- **School bus rider safety training**

Eligible expenses include the cost of up to 2 sessions (on site or online) for elementary students' safety training at the rates set for DSBs.

- **Transportation to provincial or demonstration schools**

Eligible expenses include the costs related to transportation to provincial or demonstration school in cases where the superintendent of the provincial or demonstration school has approved the student for admission.

This may include the costs associated with a parent or guardian escorting the student if recommended by the superintendent of the school.

# School Board Administration Fund (SBAF)

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## 1. Trustees and Parent Engagement Allocation

### Trustee Component

Isolate boards receive a set amount for trustee honoraria, as shown below.

| <b>Isolate Board</b>      | <b>Trustee Honoraria</b> |
|---------------------------|--------------------------|
| James Bay Lowlands SSB    | \$12,300                 |
| Moose Factory Island DSAB | \$20,796                 |
| Moosonee DSAB             | \$18,350                 |
| Penetanguishene PSSB      | \$25,200                 |
| <b>Total</b>              | <b>\$76,646</b>          |

Trustee expenses are funded in accordance with the following table:

| <b>ADE</b>       | <b>Amount per Trustee*</b> |
|------------------|----------------------------|
| 100 or less      | \$1,500                    |
| 101 to 300       | \$2,000                    |
| Greater than 300 | \$3,000                    |

\*The number of trustees for each isolate board is shown below.

| <b>Isolate Board</b>      | <b>Number of Trustees</b> |
|---------------------------|---------------------------|
| James Bay Lowlands SSB    | 3                         |
| Moose Factory Island DSAB | 5                         |
| Moosonee DSAB             | 5                         |
| Penetanguishene PSSB      | 7                         |

### Student Trustee Component

There are no adaptations for isolate boards. Note, however, that student trustees are elected only at the secondary level.

## **Parent Engagement Component**

### ***Parent Involvement Committee (PIC) Amount***

The base amount for each isolate board is \$1,250, which is 1/4 of the base amount provided to DSBs.

### ***School Council Amount***

There are no adaptations for isolate boards.

### ***Parents Reaching Out (PRO) Amount***

The base amount for the PRO amount is \$375, which is 1/4 of the base amount provided to DSBs.

## **2. Board-Based Staffing Allocation**

### **Executive Staffing Component**

In lieu of the calculation used for DSBs, funding for isolate boards uses a base amount (related to the costs associated with performing the duties of a Supervisory Officer) and a travel amount.

### ***Base Amount***

The base amount is calculated as follows:

30% of DSB salary (including benefits) benchmark for Other Senior Administration or \$49,990.76

### **Travel Amount**

The travel amount is calculated by taking 1/3 of the base amount (determined above) and multiplying it by the isolate board's remote distance factor<sup>1</sup> to reflect the higher travel cost to the more remote isolate boards north of the French River.

### **Non-Executive Staffing Component**

In lieu of the formula used for DSBs, the formula for isolate boards is based on salary and benefits benchmarks for a specific number of FTEs.

Finance function salary (including benefits) benchmark × 2.6 FTE

### **SBAF – Benefits Trusts Component**

Isolate boards receive a fixed amount as shown below.

| <b>Isolate Board</b>      | <b>SBAF - Benefits Trusts component</b> |
|---------------------------|---|
| James Bay Lowlands SSB    | \$10,139.90                             |
| Moose Factory Island DSAB | \$15,162.58                             |
| Moosonee DSAB             | \$14,917.37                             |
| Penetanguishene PSSB      | \$4,864.00                              |
| <b>Total</b>              | <b>\$45,083.85</b>                      |

### **Non-Staff Component**

Each isolate board receives a total amount of \$52,216, which is 1/3 of the base amount allocated to DSBs. Isolate boards do not receive the per-pupil amount.

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1 Remote distance factor is 1.0 for isolate boards south of the French River and 2.0 for isolate boards north of the French River.

### **School Authorities Amalgamation Adjustment**

This funding is not applicable to isolate boards.

### **3. Central Employer Bargaining Agency Fees Allocation**

Each isolate board receives \$1,000 to pay fees to its trustees' association.

### **4. Data Management and Audit Allocation**

#### **Regional Internal Audit Team (RIAT) Component**

This funding is not applicable to isolate boards.

#### **External Audit Component**

This funding is not applicable to isolate boards.

#### **Reporting Entity Component**

This funding is not applicable to isolate boards.

#### **Managing Information for Student Achievement (MISA) Component**

Each isolate board receives a base amount of \$8,750, which is 1/4 of the base amount for DSBs.

#### **Demographic Data Gathering Component**

Each isolate board receives a base amount of \$8,323.75, which is 1/4 of the base amount for DSBs.

#### **Capital Planning Capacity (CPC) Component**

This funding is not applicable to isolate boards.

## Non-Instructional Spaces Component

This funding is not applicable to isolate boards.

## 5. Declining Enrolment Adjustment (DEA) Allocation

### First-Year Component

The weighting factor of the Remote and Rural components in CSF and LRF is 100 per cent for isolate boards, rather than 50 per cent as is the case for DSBs, and the calculation excludes the following, which are not based on ADE for isolate boards:

- Board-Based Staffing Allocation in the School Board Administration Fund
- Base School Operations component, Education and Community Partnership Program (ECP) Operations component and Enhanced Top-up for School Operations component in the School Operations Allocation of the School Facilities Fund

The weighting factors and allocations used in the modified calculation are shown in the table below.

| <b>Weighting Factor</b> | <b>Allocations / Components</b>  |
|-------------------------|--|
| 13% x                   | Per Pupil Allocation within the Classroom Staffing Fund (CSF) and Learning Resources Fund (LRF)  |
| 100% x                  | Per Pupil Allocation within the Special Education Fund (SEF)   |
| 100% x                  | Remote and Rural component of the Local Circumstances Staffing Allocation within the CSF and the Language Supports and Local Circumstances Allocation within the LRF |

## **Second-Year Component**

There are no adaptations for isolate boards.



# Teacher Accommodation Fund

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Some isolate boards may provide teacher accommodation through teacherages, which mainly consist of portable modules particularly in remote school locations in the North.

The Teacher Accommodation Fund supports the costs of 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 not provided for teacherages that are being rented or used for administration purposes.

The remote distance factor is applied to this funding to recognize the higher administration and maintenance costs necessary to manage these accommodation units in the more remote isolate boards as follows:

$$\text{\$1,000 per teacherage} \times \text{remote distance factor}$$

# Special Approvals

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Special approval funding is provided in cases where the isolate board has incurred an extraordinary expense that is beyond its control and where the isolate board does not have the necessary resources to meet its financial obligation. It is anticipated that this type of request would occur infrequently. The special approval process does not apply for the following:

1. SIP and SEA
2. Operational cost pressures, i.e., where the isolate board's expenses are greater than the funding allocated as a result of a decision made by the isolate board to address local priorities

A business case must be submitted for each request using the appropriate ministry Request for Special Approval form, signed by the chairperson and the secretary/ secretary-treasurer of the isolate board. The business case should include sufficient detail and supporting documentation to allow for the assessment of the need for supplementary funding.

In most cases, isolate boards become aware of the potential need for special approvals well before committing isolate board funds. The ministry expects isolate boards to confer with their ministry finance officer before committing any funds. This best practice should prove valuable in avoiding unapproved expenses and potential isolate board deficits.

Special approvals are not intended to increase an isolate board's base funding or financial reserves nor to fund the isolate board's local initiatives.

A special approval that has been granted establishes the maximum amount eligible for a grant. The eligible amount becomes a grant only at the financial statement stage when the need for assistance is confirmed.

Isolate boards are encouraged to submit requests for all eligible expenses. This best practice eliminates the need to make the request at a later date when an

isolate board may find itself unable to pay for the extraordinary expense after assuming the isolate board had the financial capacity to pay for the expenses from isolate board funds and not submitting a request earlier.

Extraordinary expenses, which occur after the submission and review of the estimates, should be submitted as in-year requests. Isolate boards should submit requests on a timely basis and avoid requesting special approvals as part of the financial statements.

All special approval requests are subject to approval.

# Tuition Fees

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The fees calculation for isolate boards includes adaptations, such as the adaptations to funds described in this document.

# Reporting and Accountability

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The ministry has established the following dates for isolate boards' submission of financial reports in 2024–25:

September 27, 2024: Estimates for 2024–25

December 13, 2024: Financial Statements for 2023–24

# Enveloping, Flexibility and Other Reporting Requirements

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## General

Education funding recognizes that isolate boards need flexibility to decide how best to allocate resources within their budgets. At the same time, there are restrictions on how isolate boards may use certain components of their allocations. This section sets out all of the enveloping and reporting requirements that apply to isolate boards.

Isolate boards are required to create deferred revenue and/or accumulated surplus accounts, similar to DSBs, under the following conditions:

- a) Surplus funds from operations, net of funding restricted for specific purposes (which goes into deferred revenue) must be placed in an accumulated surplus account.
- b) Unspent capital allocations (including school renewal) must be placed in a capital deferred revenue account.
- c) Unspent operating allocations, such as special education and teacherage allocations, need to be placed in appropriately named operating deferred revenue accounts for future expenditures.

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

The cash management strategy is not applicable to isolate boards.

## Teacher Accommodation Grant and Teacherage Deferred Revenue

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Core Education Funding Adaptations: Guide for Isolate Board School Authorities, 2024–25

Isolate boards are required to spend all their school teacherage allocation on teacherages. This restriction is intended to ensure that isolate 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 a teacherage deferred revenue account. 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 should only be used to help offset the cost of operating and repairing the units. Rental revenue not required in a given year should be placed into the Teacherage Deferred Revenue.

## **COVID-19 Resilience Infrastructure Stream (CVRIS)**

The Amount for COVID-19 Resilience Infrastructure Stream is to be used as per conditions set out in memorandum [2021:B12 - COVID-19 Resilience Infrastructure Stream: Education Related \(CVRIS-EDU\) Projects – Approvals](#)