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Toronto (Ontario) M7A 0B8**2024:B05****Date:** April 26, 2024**Memorandum To:** Directors of Education
Senior Business Officials
Secretary/Treasurers of School Authorities**From:** Andrew Davis
Assistant Deputy Minister
Education Labour and Finance Division**Subject:** **2024–25 Core Education Funding (formerly Grants for Student Needs)**

I am writing to provide information about the Ministry of Education's ongoing operating funding for school boards to further support our 'back to basics' focus for the 2024-25 school year. This year, we are introducing Core Education Funding ("Core Ed"), a restructured version of the former Grants for Student Needs (GSN). Core Ed is comprised of the former 18 grants and 77 allocations re-organized into six funding pillars and 28 allocations to streamline the funding formula, making it easier to understand and improve school board accountability.

Total Core Ed is projected to be \$28.6 billion, an increase of \$745 million or 2.7 per cent compared to 2023-24¹. There is a further \$402.9 million in funding for Responsive Education Programs (REP) and Funding for External Partners (FEP), which together now comprise what was formerly known as Priorities and Partnership Funding (PPF). This brings the total investment in public education to over \$29.0 billion. The funding for REP is outlined in [Memorandum 2024: B06 2024-25 Responsive Education Programs](#).

¹ 2023-24 excludes one-time funding and funding for debt service costs.

This year's Core Ed includes targeted investments such as labour-related changes and funding adjustments such as the 2021 Statistics Canada census updates, student transportation and other updates to support key priorities.

Below is an overview of all updates for the 2024-25 school year.

A. RESTRUCTURING THE FUNDING FORMULA FROM GSN TO CORE ED – OVERVIEW/PURPOSE

In June 2023, the *Better Schools and Student Outcomes Act, 2023* was passed to enhance the province's public education system, including ensuring transparency and strengthening accountability for parents and families. As part of this work, the ministry undertook a review of education funding to support the goals of streamlining the funding formula to make it simpler to understand and strengthening school board accountability with minimal redistributive funding impacts to school boards.

The funding formula review has resulted in it being significantly restructured for the first time in 25 years. The new model:

- Simplifies the number of grants from 18 in the previous framework to six funds and from 77 allocations in the previous framework to 28 allocations within the new Core Ed model to make it easier to understand.
- Removes funding elements that are not permanent and ongoing to provide more certainty for school board planning purposes.
- Renames the funding model to ensure the name matches its intended purposes.
- Revises the enveloping structure to bring greater clarity to how funding is to be used to support student achievement and well-being.
- Expands accountability through the creation of a new School Board Financial Transparency Tool, which includes an easy to follow financial dashboard for each school board.
 - The tool and dashboards will convey key financial and non-financial information in an easy-to-understand format which will be posted on the Ontario.ca website, such as how much funding is received, how funding is spent, and class size information. Users will be able to compare this information between school boards, to a regional average as well as to the provincial average.
 - To ensure access to all parents, school boards will be required to create an "Enhanced Reporting" section on the home page of their public facing websites and post a link to the School Board Financial Transparency Tool on the Ontario.ca website within 30 calendar days after having been made available by the ministry, with more details to come post school board 2024-25 Estimates submissions.

Core Ed continues to be student-centric with a more intuitive funding structure, clearly showing how funding supports Ontario's students for better communication with parents. Core Ed is made up of the following six funds:

1. Classroom Staffing Fund (CSF):

The Classroom Staffing Fund supports the majority of staff that work in classrooms, including teachers, early childhood educators (ECEs) in kindergarten classrooms and some educational assistants (EAs). Note that the primary source of funding for EAs is the Special Education Fund.

2. Learning Resources Fund (LRF):

The Learning Resources Fund supports the costs of staffing typically required outside of the classroom to support student needs, such as teacher-librarians / library technicians, guidance counsellors, mental health workers, school management staff as well as non-staffing classroom costs, such as learning materials and classroom equipment.

3. Special Education Fund (SEF):

The Special Education Fund supports positive outcomes for students with special education needs. This funding is for the additional costs of the programs, services and/or equipment these students may require.

4. School Facilities Fund (SFF):

The School Facilities Fund supports operating (including cleaning and utilities), maintaining, renovating and renewing school buildings. It also provides additional support for students in rural and northern communities.

5. Student Transportation Fund (STF):

The Student Transportation Fund supports the transportation of students between home and school.

6. School Board Administration Fund (SBAF):

The School Board Administration Fund supports governance and administration costs for the operation of the school board, including its board offices and facilities, as well as for parent engagement activities.

Changes to the funding formula structure also strengthen education funding accountability to families and parents by ensuring it is spent for the purpose intended, while continuing to balance the need for flexibility across school boards based on their local needs. The Core Ed structure has a renewed enveloping framework, with the majority of funding focused on classroom and learning resource supports and further enveloping for government priority areas, such as Special Education, Indigenous Education, Mental Health and Wellness, and Student Safety and Well-Being.

To help clarify and communicate Core Ed to school boards and other education stakeholders, several documents are available on the [Education Funding webpage](#), including:

- **the board-by-board Core Ed projections**, which show each school board's projected 2024-25 funding for each of the six funds;
- **a fact sheet for parents and guardians** that provides an overview of education funding in a simplified manner, and;
- **a guide for the public** to support a better understanding of how schools are funded in Ontario.

For further information, the [Core Education Funding: Technical Guide for School Boards, 2024-25](#) (previously known as the Technical Paper) is available for school boards to support their budget and planning processes.

Further details of the new structure, including enveloping provisions, are provided in section **E: UPDATES TO THE FUNDING FORMULA (NEW CORE ED FUNDING STRUCTURE AND RELATED CHANGES)**.

B. KEY INVESTMENTS AND UPDATES FOR 2024-25

Labour-related changes

Updates to salary benchmarks and other funding elements are being made to reflect:

- A \$1 per hour increase in education worker salary benchmarks in the 2024–25 school year over the 2023–24 school year. This reflects the ratified Canadian Union of Public Employees (CUPE), the Ontario Council of Educational Workers (OCEW) and the Elementary Teachers' Federation of Ontario (ETFO) education workers central agreements, and a labour provision for other education worker unions.
- A 1.25 per cent increase for teacher salary benchmarks in the 2024–25 school year over the 2023–24 school year as a labour provision.
- The principals' and vice-principals' terms and conditions of employment, which expired August 31, 2023. Salary benchmarks for these staff remain unchanged in the 2024–25 school year from the 2023–24 school year, until such time as new terms and conditions are reached.

Employee Life and Health Trust benefits funding amounts are being adjusted for CUPE, OCEW, ETFO teachers and education workers, and Association des enseignantes et des enseignants franco-ontariens (AEFO) to reflect the negotiated increases for the 2024–25 school year as part of their 2022-26 central terms. The funding will also be adjusted for the 2022-23 (retroactive) and 2023-24 (in-year) school years for ETFO teachers, ETFO education workers and AEFO.

A provision for remedy agreements relating to Bill 124 (*Protecting a Sustainable Public Sector for Future Generations Act, 2019*) is included in the 2024-25 Core Education Funding. These amounts will be updated through benchmarks in revised school board projections and technical

guide for school boards to be released in early September. The updated guides will also reflect benchmark increases informed by the outcome of the first arbitration proceedings pertaining to the 2022-26 central agreements.

Census and related data updates and formula adjustments

In 2024–25, the ministry will begin a five-year phase-in for 2021 Statistics Canada census updates². Using the most recent available census data will help ensure that the funding better reflects and supports the on-the-ground needs of school boards. The five-year phase-in is designed to allow school boards time to adjust cost structures and to align with the availability of census data from Statistics Canada for implementation of future updates.

Along with these updates, the ministry is also making other data updates and adjustments to formulas to more closely align the relevant data with the policy intent, most of which will also be phased-in over five years to reduce the impacts on school boards. For the 2024-25 school year, in addition to funding provided through Core Ed, the ministry is providing one-time funding of \$13.7 million to ensure no school board is negatively affected by the net impacts of the census, related data updates and formula adjustments in the first year. The census and related data updates and formula adjustments are as follows:

- **Remote and Rural** components under the Classroom Staffing Fund and Learning Resources Fund are being updated with data from 2011 census to 2021 census to reflect more current road networks, for rural areas and communities with low population density. In addition, these components are being updated to use student postal codes – instead of the previously used census subdivision populations linked to school facilities – to better capture rural need, similar to the Rural and Northern Education Allocation.

*Note: The **Student Success, Grade 7 to 12 and Experiential Learning** components under the Classroom Staffing Fund and Learning Resources Fund, **Measures of Variability (MOV)** component under the Special Education Fund and **Local Priorities & Operations** component under the Student Transportation Fund and the **Executive Staffing** component and **Declining Enrolment Adjustment (DEA)** Allocation under the School Board Administration Fund, which rely on the distribution of funding through the Remote and Rural components, will also be updated with this change.*

- Diversity in English-Language Learners (DELL) amounts funded within the English as a Second Language / English Literacy Development (ESL/ELD) components under the Classroom Staffing Fund and Learning Resources Fund are being updated with data from 2016 census to 2021 census. In addition, these amounts will be calculated using the following new formula to better reflect changes in the eligible student population: DELL factor x average daily enrolment (ADE) x benchmark. The “DELL factor” (based on census data update) is the estimated percentage of children whose language most often

² The census updates to the Rural and Northern Education Allocation within the School Facilities Fund will be fully implemented in 2024–25.

spoken at home is neither English nor French, as estimated by mapping facilities to census sub-divisions.

- **Actualisation linguistique en français (ALF)** components under the Classroom Staffing Fund and Learning Resources Fund are being updated with data from 2011 census to 2021 census. These components will be calculated using a new dataset based on the total population who speak French or French and English as their first language (previously school-aged children with a French speaking parent) to better align with policy intent to ensure relevant and current supports are in place to address the needs of the French-language community.
- **Demographic Needs** components under the Classroom Staffing Fund and Learning Resources Fund are being updated with data from 2006 census to 2021 census. These components will be calculated using a new formula and datasets to better align with the policy intent and to better measure this student population as follows:
 - The low household income measure will be the sole indicator used to calculate the funding.
 - The low household income measure will be based on the percentage of school-aged children in households with income below Canada's Market Based Measure (MBM) threshold for each region or community, which is calculated based on the costs of a basket of goods and services required to meet basic needs and achieve a modest standard of living. The use of this dataset aligns with Government of Canada's poverty reduction strategy which uses the MBM threshold as Canada's Official Poverty Line.
 - These components will be calculated using a new formula to be more responsive to annual changes in enrolment of students facing barriers to success, which includes base funding for each estimated ADE facing barriers, plus additional funding for ADE facing barriers in schools with larger populations of students facing barriers to success.
 - The number of students facing barriers is estimated by mapping student postal codes to census data.
 - Funding is calculated as the school boards' total funding units multiplied by a benchmark funding amount, where funding units are calculated as the sum of:
 - Base funding: one funding unit per student facing barriers at each school.
 - Targeted funding: Up to 25 funding units per student facing barriers for schools with a higher proportion of these students (scaled between 0 to 25 funding units per student facing barriers for schools with between 10 per cent and 20 per cent of this student population, and 25 funding units per student facing barriers for schools with 20 per cent or more of this student population).
 - The determination of funding units is averaged over five years.

*Note: The **Student Success, Grade 7 to 12** component under the Classroom Staffing Fund and the **Experiential Learning** components under the Classroom Staffing Fund and Learning Resources Fund, which rely on the distribution of funding through the Demographic Needs components, will also be updated with this change.*

- The **Board Action Plan** component of the Indigenous Education Supports Allocation under the Learning Resources Fund is being updated with data from 2011 National Household Survey to 2021 census for the percentage of the child-aged population that is Indigenous.

*Note: The **Measures of Variability (MOV)** component under the Special Education Fund, which relies on the distribution of funding through the Board Action Plan component, will also be updated with this change.*

- The **Safe and Accepting Schools** component under Learning Resources Fund is being updated with data from 2006 census to 2021 census. In addition, the low household income measure will be updated based on the percentage of school-aged children in households with income below the MBM threshold.
- The **Special Education Statistical Prediction Model (SESPM)** component to support students with special education needs within the Special Education Fund is being updated with data from the 2006 census to 2021 census.
- The **Rural and Northern Education Allocation** under the School Facilities Fund is being updated with data from 2016 census to 2021 census for students in rural areas and communities with low population density based on student postal codes and related benchmark updates. **These changes will be fully implemented in 2024-25 (no phase-in).**

Updates to the student transportation funding formula

1. **Results of 2024–25 routing simulation:** Based on enrolment for the 2023-24 school year, routing simulations were conducted to determine the optimal number of routes, daily distance and time needed for a school board based on Common Reference Standards.
2. **Updates to existing benchmarks:** Funding benchmarks have been updated for buses, public transit, local priorities and operations, and rider safety training.
3. **Establishing new benchmarks:** New benchmarks have been introduced for distinct funding for contracted special purpose vehicles and contracted taxis.
4. **Excluding Recruitment & Retention bonus amount from transition component, and addition of top-up amount under Local Priorities and Operations** to ensure that each school board receives at least a 3 per cent increase in funding in the Student Transportation Fund for 2024–25 compared to the Student Transportation Grant in 2023–24.

Transfer of professional assessments funding into Core Ed

Funding of \$11.5 million for professional assessments is moving from what was previously known as the PPF (now Responsive Education Programs) into Core Ed. This funding is intended for school boards to conduct professional assessments (e.g., speech and language, psycho-educational) and help reduce wait times. It also addresses learning recovery following COVID-19-related learning disruption. This component supports recommendations made in the Ontario Human Rights Commission Right to Read report, the K-12 Standards Development Committee report, and the Office of the Auditor General of Ontario's 2017 Value for Money Audit of the Ministry of Education: School Board Use of Government Funding.

Funding through the Differentiated Needs Allocation of the Special Education Fund includes a base amount of \$100,044.58 and a per-pupil amount of \$2.05.

\$10 million investment and interim Special Incidence Portion (SIP) funding approach

Funding for the Special Incidence Portion (SIP) component within the Special Education Fund (previously the SIP Allocation) is based on an interim formula as the ministry continues to work towards a new approach for future years. This interim approach helps reduce the administrative burden associated with the previous SIP claims process.

SIP funding for the 2024-25 school year is allocated through a table amount, based on 2023-24 amounts with adjustments for benchmark updates. Each school board's SIP component funding is set out in the regulation for Core Education Funding.

As part of the SIP modernization, the ministry is investing \$10 million in SIP to support students with extraordinarily high needs. Allocation details for this investment will be provided at a later date.

Specialized equipment funding approach

Following a review and informed by feedback from education sector partners from across the province, the Specialized Equipment Allocation (SEA) of the Special Education Fund is replacing the Special Equipment Amount. The modernized approach detailed below aims to better meet the changing needs of students, reduce administrative burden and increase flexibility in how school boards utilise Specialized Equipment Allocation funds to meet local needs.

Beginning in 2024-25, Specialized Equipment Allocation funding will be allocated to school boards through the following two components:

- A formula component (base and per-pupil amounts) for any equipment type, technology related or not, and training, maintenance, and repairs related to that equipment for students with special education needs.
- A claims-based component for any single item (any equipment type technology related or not) costing \$5,000 or more before taxes for an individual student with special education needs.

More information on the SEA can be found in the Specialized Equipment Allocation (SEA) 2024-25 Directives, Spring 2024, on the [Education Funding webpage](#).

Sunseting COVID-19 related funding

The Safe and Clean Schools Supplement, introduced in 2023-24, was related to COVID-19 and is now being sunset as normal operations in school boards have resumed. This funding, which provided additional support for salaries and benefits costs of additional professionals and paraprofessionals, EAs and custodians, was supplemental to existing amounts in the GSN.

C. KEEPING UP WITH COSTS, ONGOING IMPLEMENTATION, AND OTHER TECHNICAL ADJUSTMENTS AND REMINDERS

Non-staff benchmarks

The ministry is providing a 2 per cent cost update to the non-staff portion of the School Operations Allocation benchmark in the School Facilities Fund to assist school boards in managing the increases in commodity prices (i.e., electricity, natural gas, facility insurance, and other costs).

Supports for Students Fund (SSF)

The Supports for Students Fund (SSF), also known as Investment in System Priorities in some former central agreements, provides flexible funding to school boards to support the learning needs of students. The SSF is continuing in the 2024–25 school year as agreed to in the 2022-26 central agreements. For employee groups without central agreements, school boards should continue to use this funding for its intended purpose under respective central agreements for appropriate employee groups.

This funding is now being provided through various funds (in alignment with the employee groups for which the funding was intended) under the following allocations:

- Local Circumstances Staffing Allocation within the Classroom Staffing Fund for teachers (including occasional teachers) and educational assistants
- Language Supports and Local Circumstances Allocation for non-classroom staff funded through the Learning Resources Fund
- For staff funded through the School Operations Allocation within the School Facilities Fund

Summer Learning Program (SLP) updated formula

The formula within the SLP component of the Continuing Education and Other Programs Allocation within the Learning Resources Fund is being updated to hold each school board's total funding allocation to at least the same amount received in Summer 2023.

Differentiated funding for online learning

The online learning and the in-person and remote learning credit load benchmarks are being updated for the fourth year of a multi-year trajectory. Reflecting the required online credits

announced in [Policy/Program Memorandum 167](#), the 2024–25 secondary benchmark for classroom teacher staffing through the Secondary component of the Classroom Staffing Fund - Per Pupil Allocation and related allocations will use a funded average credit load of 7.5 credits per pupil split between online learning (approximately 0.325) and in-person and remote learning (approximately 7.175). The online learning credit load benchmark assumes approximately 32.5 per cent of secondary students will take one course online in 2024–25.

D. UPDATES TO THE FUNDING FORMULA (NEW CORE ED STRUCTURE AND RELATED CHANGES)

Details about how the funding formula has been simplified and streamlined, with strengthened accountability, are provided below.

Streamlining and simplifying the education funding formula

The Core Ed formula comprises six funds (previously 18 GSN grants), which contain a total of 28 allocations (previously 77 GSN allocations).

Funding for some programs has been split across multiple funds based on the intent of the allocations.

Fund	Allocations
I. CLASSROOM STAFFING FUND (CSF)	<ol style="list-style-type: none"> 1. CSF – Per Pupil Allocation 2. Language Classroom Staffing Allocation 3. Local Circumstances Staffing Allocation 4. Indigenous Education Classroom Staffing Allocation 5. Supplemental Staffing Allocation - Literacy, Numeracy and Other Programs
II. LEARNING RESOURCES FUND (LRF)	<ol style="list-style-type: none"> 6. LRF – Per Pupil Allocation 7. Language Supports and Local Circumstances Allocation 8. Indigenous Education Supports Allocation 9. Mental Health and Wellness Allocation 10. Student Safety and Well-Being Allocation 11. Continuing Education and Other Programs Allocation 12. School Management Allocation 13. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators

Fund	Allocations
III. SPECIAL EDUCATION FUND (SEF)	14. SEF – Per Pupil Allocation 15. Differentiated Needs Allocation 16. Complex Supports Allocation 17. Specialized Equipment Allocation
IV. SCHOOL FACILITIES FUND (SFF)	18. School Operations Allocation 19. School Renewal Allocation 20. Rural and Northern Education Allocation
V. STUDENT TRANSPORTATION FUND (STF)	21. Transportation Services Allocation 22. School Bus Rider Safety Training Allocation 23. Transportation to Provincial or Demonstration Schools Allocation
VI. SCHOOL BOARD ADMINISTRATION FUND (SBAF)	24. Trustees and Parent Engagement Allocation 25. Board-Based Staffing Allocation 26. Central Employer Bargaining Agency Fees Allocation 27. Data Management and Audit Allocation 28. Declining Enrolment Adjustment Allocation

Removal of time-limited funding and debt service costs from the funding formula

With the focus of the operating funding formula on core education supports, time-limited funding and debt service costs will no longer be reflected in the Core Ed. The debt service costs funding component will be communicated as part of the capital funding stream. Any funding that is identified as time-limited will be communicated as part of the REP to ensure that the Core Ed reflects only funding that is intended to support ongoing operating needs.

Strengthening transparency and school board accountability

Core Ed includes a refreshed enveloping framework to support improved school board accountability and to provide assurance to parents and stakeholders that certain funding is protected for key priorities, while continuing to ensure flexibility for school boards to support their unique needs. While funding may be allocated through a specific fund, school boards have flexibility within the accountability framework, as noted below.

The following new requirements are being made to strengthen transparency and school board accountability:

- The **Student Safety and Well-being Allocation** under the Learning Resources Fund is being limited to student safety and well-being expenses.
- **School facilities and student transportation expenses** shall not exceed the total funding generated through the Student Transportation Fund and School Facilities Fund plus up to a maximum of 5 per cent of the total amount generated through the Classroom

Staffing Fund, Learning Resources Fund, and Special Education Fund. School boards that are non-compliant in any one of the three reporting cycles of a school year will be required to submit a compliance management plan detailing how they would ensure compliance in subsequent years. If the amount by which a school board is non-compliant increases from a previous reporting cycle within the same school year, school boards will be required to submit a revised compliance management plan. The ministry will monitor school board compliance with the envelope and review the compliance framework for future years.

- **School boards' total administration spending** will now be subject to a school board administration expense limit to bring consistency to school board administration spending. The expense limit is calculated as \$2.1 million per school board plus 3.5 per cent of each school board's total operating expenses. School boards continue to have the flexibility within the Core Ed and the availability of other revenues to manage their school board administration spending. School boards that report exceeding the spending limit in their financial statements will be required to submit a compliance management plan detailing how they would ensure compliance in the subsequent years.

The following requirements are being maintained, some with minor enveloping adjustments, as follows:

- The **Special Education Fund** continues to be limited to special education expenses, including a specific spending restriction for the Northern Adjustment under the Measures of Variability component. However, the former sub-envelopes for amounts under the Applied Behaviour Analysis (ABA) Training amount, After-School Skills Development (ASSD) amount, and Specialized Equipment Allocation (SEA) Formula component³ are being removed. Any remainder of deferred revenue for these former envelopes will be diverted into the larger Special Education envelope, and school boards may spend these funds for any special education purpose.
- The **Mental Health and Wellness Allocation** continues to be limited to mental health and wellness expenses, including specific spending restrictions within Mental Health Workers Staff component⁴. However, the former envelope for the amounts under the Student Mental Health (SMH) component is being removed⁵. Any remainder of deferred revenue for the amounts under the SMH component will be captured in the larger Mental Health and Wellness envelope. Note that the Mental Health Leader has also been moved into this allocation.
- **Indigenous Education funding** within the Classroom Staffing Fund and Learning Resources Fund continues to be limited to expenses that support the academic success and well-being of Indigenous students, as well as build the knowledge of all students on

³ The SEA Formula component was previously known as the SEA Per-Pupil Amount.

⁴ The Mental Health Workers Staff component was previously known as Mental Health Workers Staffing amount within the Mental Health Workers Allocation.

⁵ The former Student Mental Health Envelope consisted of the Data and Information Collection Amount of the Mental Health Workers Allocation; the Supporting Student Mental Health Allocation; and the Student Mental Well-Being Allocation. These are now collectively funded under the Student Mental Health component.

Indigenous histories, cultures, perspectives and contributions. Each of the four components within both the Indigenous Education Classroom Staffing and Indigenous Education Supports allocations are enveloped. Any unspent funding within these components must be reported as deferred revenue for future spending within the Board Action Plan component. Note that the Indigenous Education Lead has also been moved into this allocation.

- The **School Renewal Allocation** is primarily limited to capital renewal expenditures.
- The **Rural and Northern Education Allocation** is limited to rural school expenses to further improve education for students from rural communities.

Other minor enveloping has been maintained to support key government priorities as well as external funding requirements (e.g., agreements with the federal government) and for funding that is provided based on expenses (e.g., the Specialist High Skills Major (SHSM), Program Leadership, Mental Health Leader, Indigenous Education Lead, and New Teacher Induction Program components) or on a regional basis (e.g., the Internal Audit Team component). Finally, under the Differentiated Supports Allocation, the SHSM component funding generated by school boards will now be based on eligible expenses, i.e., school boards will be funded the lesser of: a) the maximum SHSM amount as set out in the regulation for Core Education Funding OR b) the total amount spent on SHSM eligible expenses.

The general ministry accountability framework (e.g., balanced budget provisions) also remains unchanged.

Further technical details regarding the funding formulas and accountability requirements for school boards can be found in the [Core Education Funding: Technical Guide for School Boards, 2024-25](#).

Student transportation enhanced reporting and accountability

To understand how funding is used to deliver transportation services to students, school boards, consortia, and operators are to report on expenditures incurred by their respective organizations. Additional information including reporting templates can be accessed via the ministry's website (<https://efis.fma.csc.gov.on.ca/faab/Memos.htm>) under the Student Transportation B and SB Memos for the school year.

Elementary and secondary class size compliance

The elementary and secondary class size compliance framework requires school boards to submit a class size compliance management plan in the first year of non-compliance, where school boards have exceeded the maximum average class size requirements. The measures for addressing non-compliance in the second, third and fourth years are being updated to recognize the elimination of the board administration and governance envelope and the introduction of the school board administration expense limit, noted above. The penalty that was previously applied to the board administration and governance envelope (in the form of a specific per cent reduction in the board administration and governance envelope) in the

second, third and fourth years of non-compliance will be applied to the school board administration expense limit. This effectively continues the requirement to re-direct spending to the classroom to assist with compliance with the class size regulation.

E. CAPITAL

Further information regarding capital funding, including individual allocations and details of 2024-25 Building, Expanding and Renewing Schools (BERS) funding can be found in [2024: B08 – Capital Funding for the 2024-25 School Year](#).

F. ISOLATE BOARD SCHOOL AUTHORITIES

As in previous years, funding for isolate board school authorities will be adjusted, as appropriate, to reflect changes in funding to district school boards. As such, funding for isolate board school authorities may include adjustments to some of the items presented in this memorandum.

The ministry will provide further information to isolate board school authorities through the Core Education Funding: Technical Guide for Isolate Board School Authorities, 2024-25, in the coming weeks.

G. REPORTING

Dates for submission of financial reports

The ministry has established the following dates for submission of financial reports:

Date	Description
June 28, 2024	School Board Estimates for 2024–25
November 15, 2024	School Board Financial Statements for 2023–24
December 13, 2024	School Board Revised Estimates for 2024–25
May 15, 2025	School Board Financial Report for September 1, 2024, to March 31, 2025

Rural and Northern Education Allocation (RNEA) – schools list

By June 28, 2024, school boards must submit to the ministry the list of all the additional schools, approved by board of trustees’ motion, to be eligible to spend the Rural and Northern Education Allocation on these specific schools. Please submit these motions along with the list of these additional schools to EDULABFINANCE@ontario.ca and include the school name, School Facilities Inventory System (SFIS) number, Campus ID, Board School Identification

number (BSID) and panel (elementary/secondary). **Please include “RNEA” in the subject line of your email.**

H. INFORMATION RESOURCES

If you require further information, please contact:

Subject	Contact	Email
Broadband	Philippe Madore	Philippe.Madore@ontario.ca
Central Labour Agreements	Matthew Beattie Heather Diggle	Matthew.Beattie@ontario.ca Heather.Diggle@ontario.ca
Curriculum and Assessment Implementation	Mishaal Surti	Mishaal.Surti@ontario.ca
Executive Compensation	Patrizia Del Riccio	Patrizia.DelRiccio@ontario.ca
Field Services (including French as a second language, international education, and regional offices)	Andrew Locker	Andrew.Locker@ontario.ca
Financial Accountability, Reporting Requirements, External and Regional Internal Audit	Andrew Yang	Andrew.Yang@ontario.ca
French-Language Education	Roxanne Hotte Luc Davet	Roxanne.Hotte@ontario.ca Luc.Davet@ontario.ca
Indigenous Education and Well-Being	Nick Bertrand	Nick.Bertrand@ontario.ca
Online Learning and Additional Educational Software Licensing	Bill Torrens	Bill.Torrens@ontario.ca
Operating Funding Modelling (including Benefits Trusts funding model)	Xiaofei Wang	Xiaofei.Wang@ontario.ca
Operating Funding Policy (including Benefits Trusts policy)	Romina Di Pasquale	Romina.DiPasquale@ontario.ca
Professionalism, Teaching Policy and Standards	Rupinder Johal	Rupinder.Johal@ontario.ca
School Operations and Renewal	Andrea Dutton	Andrea.Dutton@ontario.ca
Special Education	Charmaine Perera	Charmaine.Perera@ontario.ca
Student Achievement	Dianne Oliphant	Dianne.Oliphant@ontario.ca
Student Mental Health	Shirley Carder	Shirley.Carder@ontario.ca

Subject	Contact	Email
Student Transportation	Mehul Mehta	Mehul.Mehta@ontario.ca
Student Well-Being and Parent Engagement	Suzanne Gordon	Suzanne.Gordon@ontario.ca

General questions regarding the Core Education Funding release can be emailed to: EDULABFINANCE@ontario.ca.

I. CONCLUDING REMARKS

Some of the elements and proposals set out in this memo can only take effect if certain regulations are made by the Minister of Education or Lieutenant Governor in Council under the *Education Act* or other legislation as required. Such regulations have not yet been made. Therefore, the content of this memo should be considered subject to such regulations, if and when made.

Sincerely,

Original signed by

Andrew Davis
Assistant Deputy Minister
Education Labour and Finance Division