

ADDENDUM

to the

2010-11 TECHNICAL PAPER

2010-11 Funding Guidelines
School Authorities (Isolate Boards)

June 2010
Ministry of Education

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Introduction

Purpose

This paper is an *Addendum to the 2010-11 Technical Paper*, which contains details of the education funding grant and other criteria for education funding for the 2010-11 school year.

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

Further Information

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

Tim Kielman North Bay/Sudbury Regional Office (800) 461-9570 Ext. 6892

Special Education Grant

Pages 29 - 42 of the DSB Technical Paper are amended for the following:

Special Equipment Amount

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

High Needs Amount

The High Needs Amount for Isolate Boards remains the same as in 2009-10.

Behaviour Expertise Amount

The Behavioural Expertise Amount, previously funded under EPO, is now funded through GSN and provides \$10.8M funding for boards to build capacity by hiring staff with Applied Behaviour Analysis (ABA) expertise. This funding will be provided to the **Moose Factory Island DSA Board** and will be used to administer the program for the four remaining Isolate Boards.

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

Base Amount	\$80,000	
Travel Amount	\$ 7,500	
Per Pupil Amount	\$ 2,321	Based on \$2.68 per pupil

Language Grant

Pages 43 - 49 of the DSB Technical Paper are amended for the following:

French Language Program Funding does not exist in the remaining Isolate Boards and these sections have been removed.

French as a Second Language Programs remain with updated benchmarks

First Nation, Métis and Inuit Education Supplement

Pages 51 - 52 of the DSB Technical Paper are amended for the following:

Per-Pupil Funding

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

Learning Opportunities Grant

Pages 61 - 66 of the DSB Technical Paper are amended for the following:

Student Success, Grades 7 to 12 Component

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

Funding for this initiative will be as follows:

Base Amount	\$83,599	
Travel Amount	\$12,500	
Per Pupil Amount	\$ 6,714	Based on \$11.97 per pupil grades 7 – 8 Based on \$29.99 per pupil grades 9 - 12

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

Funding for this initiative will be as follows:

Base Amount	\$83,599	
Travel Amount	\$12,500	
Per Pupil Amount	\$ 1,830	Based on \$2.63 per pupil elementary

The member boards will enter into a written agreement with the coordinator that sets out the terms of the arrangement. The lead boards will be responsible for the allocation and accountable to the member boards for the expenditures. Any unspent allocation will be placed in a Student Success Reserve or a School Effectiveness Reserve.

The Ontario Focused Intervention Partnership (OFIP) Tutoring funding, previously funded under EPO, is now funded through GSN. This program, established in 2006-07 allows boards to initiate and expand before-and-after-school, weekend or summer tutoring programs. The focus of these programs is to provide extra help for students who are not yet achieving the provincial standard in reading, writing or mathematics. In 2010-11 funding for this program will be \$2,000 per Isolate Board

Safe Schools Supplement

Pages 67 - 69 of the DSB Technical Paper are replaced with the following:

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

The safe schools allocation is consistent with the 2009-10 calculation.

Cost Adjustment and Teacher Qualifications and Experience Grant

New Teacher Induction Program

Page 78 of the DSB Technical Paper is amended for the following:

Funding is provided at a rate of \$819.25 per New Teacher. An eligible teacher is a teacher (including a teacher trained out-of-province) certified by Ontario College of Teachers who has been hired into a permanent full-time or part-time position between October 2, 2009 and October 31, 2010 inclusively by a school board, school authority or provincial school to begin teaching for the first time in Ontario. The grant is calculated as the product of \$819.25 and the number of teachers counted for purposes of subsection 40(3) of the 2009-2010 grant regulation who had 0, 1 or 2 full years of teaching experience under subsection 40(6) of the 2009-2010 grant regulation

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Student Transportation Grant

Pages 81 to 86 of the DSB Technical Paper are replaced by the following:

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

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

Home to School

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

School to School

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

Board and Lodging and Weekly Transportation

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

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

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

Provincial Schools

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

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

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

Community Use of Schools Grant

Page 99 of the DSB Technical Paper is replaced by the following:

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

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

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

The amount for the Community Use of Schools allocation is preloaded at item 11.85.1 based on the amount listed on Table 11 of the 2010-11 Guidelines. A 2 per-cent increase over the 2009-10 amounts have been included.

School Board Administration and Governance Grant

Pages 91 to 97 of the DSB Technical Paper are replaced by the following:

Trustees

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

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

Supervisory Officers

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

Salary Amount

<u>Enrolment</u>	<u>Base Amount</u>
<50	\$ 20,669.01
50 to 100	\$ 24,802.40
101 to 200	\$ 31,003.00
>200	\$ 41,338.02

Travel Amount

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

Boards south of the French River:

S.O. salary X 1/3

Boards north of the French River:

S.O. salary X 1/3 X (Remote Distance Factor* - 1)

* The Remote Distance Factor is described in the Learning Opportunities Grant

Board Administration

Isolate board benchmarks:

Base Funding:	\$ 66,950.00
Per pupil amount for first 150 pupils	\$ 480.82
Per pupil amount for next 150 pupils	\$ 411.75
Per pupil amount for remaining pupils	\$ 205.90

% Remote & Rural Grant	11.94%
% Learning Opportunity Grant	0.62%

Parent Engagement

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

Pupil Accommodation Allocation

Pages 99 to 105 of the DSB Technical Paper are replaced by the following:

School Operations Allocation (refer to page 106 of the 2010-11 Technical Paper)

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

School Renewal Allocation (refer to page 110 of the 2010-11 Technical Paper)

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

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

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

New Pupil Places and Capital Wrap Up (refer to pages 110 to 118 of the 2010-11 Technical Paper)

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

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

Contracts for Leased Space

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

Teacher Accommodation Grant

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

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

Benchmark funding: \$800 per teacherage

Declining Enrolment Adjustment (refer to page 89 of the 2010-11 Technical Paper)

Total operating revenue is amended to exclude school operations:

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

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

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

Special Approvals

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

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

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

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

The underlying condition of a special approval grant is that all available financial resources must first be depleted before supplementary assistance is provided. Special approval

assistance is not intended to increase an isolate board's base funding nor improve an isolate board's ability to fund other board initiatives.

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

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

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

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

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

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

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

Major Renovations and New Pupil Places

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

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

Retirement Gratuities

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

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

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

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

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

Reserve Requirements

Following are unique reserve requirements applicable to isolate boards:

General

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

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

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

Teacherage Allocation and Teacherage Rent Reserves

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

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

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

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

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

Fees (refer to page 121 of the 2010-11 Technical Paper)

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

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

Reporting and Accountability (refer to page 122 of the 2010-11 Technical Paper)

The Ministry has established the following dates for submission of financial reports in 2010-11:

August 31, 2010	Board Estimates for 2010-11
November 15, 2010-06-28	Board Financial Statement for 2009-10

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

Primary Class Size Reduction

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