

Changes to the Education Funding Formula

Ministry of Education
April 2024

CONFIDENTIAL DOCUMENT

Purpose and Context

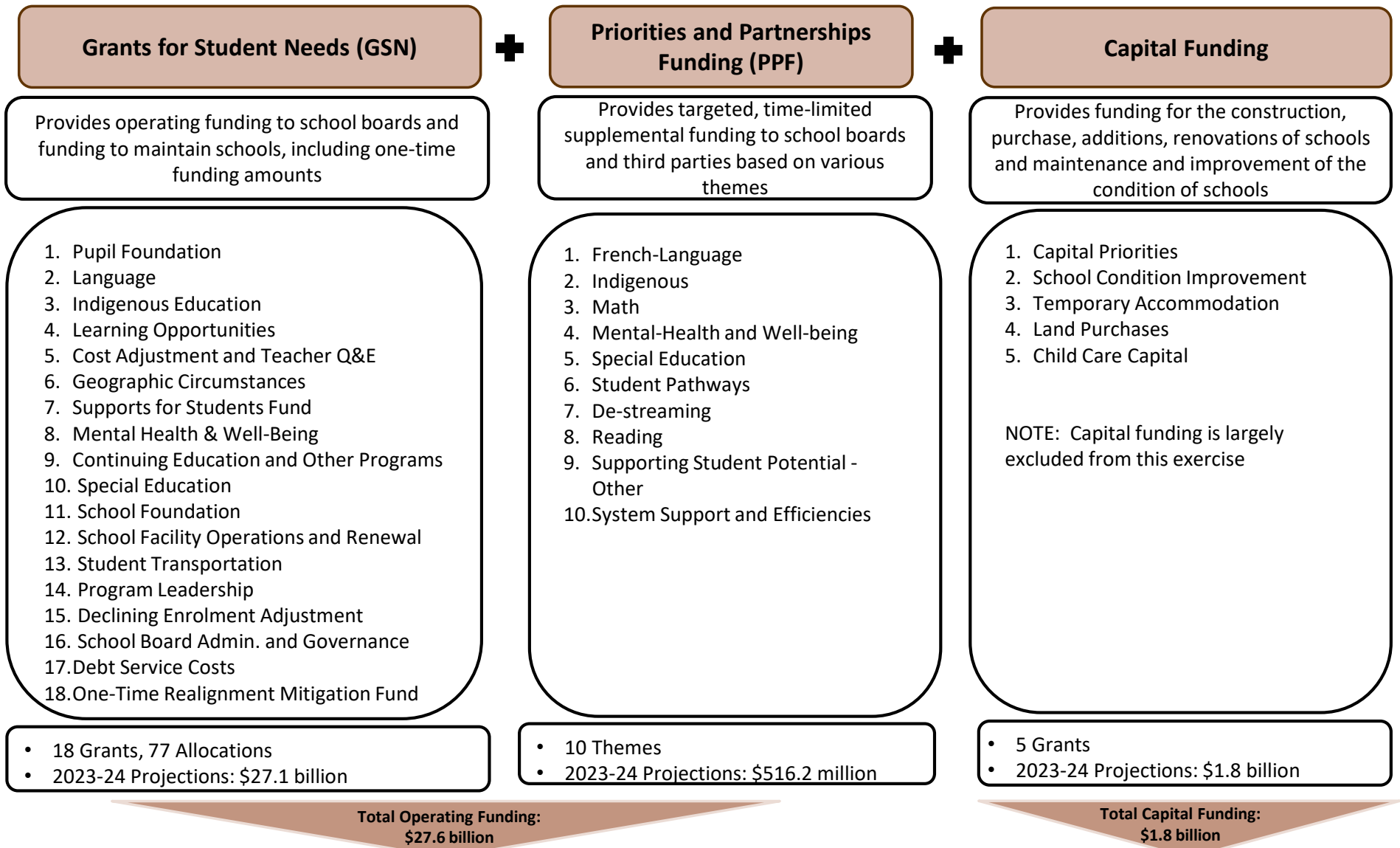
The Ministry of Education is **introducing changes** to the education funding formula, the Grants for Student Needs (GSN), as well as other modest changes to other components of education funding.

These changes incorporate feedback from stakeholders from the fall 2023 GSN consultations, which identify requests to make the **GSN funding formula simpler to understand**.

These changes are also responsive to the commitment made under the *Better Schools and Student Outcomes Act, 2023* to **enhancing transparency and strengthening accountability in the publicly funded education system**.

The ministry undertook a review of the GSN and key financial parameters that guided this review were **minimizing funding redistribution impacts** between school boards and **managing within the existing funding envelope**, as the review was not intended to be an expansion nor a contraction of funding. Based on these parameters, there will be **minimal funding impacts** to school boards from the changes.

Overview of Current Education Funding



THEME - Renew & Refocus

Objective: Core education funding should reflect funding that is permanent from year to year

Changes:

1. Two funding amounts will be **moved out of the operating funding envelope:** “debt service costs” and “temporary investment amounts” as neither of these amounts are permanent or ongoing, minimizing year over year fluctuations and concentrating on core funding amounts.

THEME - Renew & Refocus

Objective: Education funding should reflect the purpose of the funding and be easily understandable

Changes:

2. The GSN funding formula (operating) to be **renamed to Core Education Funding (“Core Ed”)**
3. The GSN funding formula (capital) to be **renamed to Building, Expanding and Renewing Schools (BERS)**
4. Priorities and Partnerships Funding (PPF) to be renamed to:
 - Responsive Education Programs (REP)**, representing school board funding portion
 - Funding for External Partners (FEP)**, representing third party funding portion

THEME - Streamline

Objective: Education funding should be structured in a way that will make it easier for parents and families to understand

Proposed Changes:

5. The GSN funding formula (operating) to be streamlined:
 - **From 18 grants to 6 funding pillars**
 - **From 77 to 28 allocations**
6. The PPF to be streamlined **from 10 themes to 9 themes**, aligned with current government priorities

THEME – Streamline, GSN Operating Grants

Existing: 18 Grants

Revised: 6 Funding Pillars

1. Pupil Foundation
2. Language
3. Indigenous Education
4. Learning Opportunities
5. Cost Adjustment and Teacher Q&E
6. Geographic Circumstances
7. Supports for Students Fund
8. Mental Health & Well-Being
9. Continuing Education and Other Programs
10. Special Education
11. School Foundation
12. School Facility Operations and Renewal
13. Student Transportation
14. Program Leadership
15. Declining Enrolment Adjustment
16. School Board Administration and Governance
17. Debt Service Costs
18. One-Time Realignment Mitigation Fund

1. Classroom Staffing
2. Learning Resources
3. Special Education
4. School Facilities
5. Student Transportation
6. School Board Administration

THEME – Streamline, GSN Operating Allocations

Current: 77 Allocations

1. Pupil Foundation Grant

1. Kindergarten Pupil Foundation Allocation
2. Primary Pupil Foundation Allocation
3. Junior & Intermediate Pupil Foundation Allocation
4. Intermediate (Grades 7 and 8) Supplementary Pupil Foundation Allocation
5. Secondary Pupil Foundation Allocation

2. Language Grant

6. English as a Second Language/English Literacy Development Allocation
7. Programme d'appui aux nouveaux arrivants Allocation
8. Recent Immigrant Supplement
9. French as a Second Language Allocation
10. French as a First Language Allocation
11. Actualisation linguistique en français Allocation

3. Indigenous Education Grant

12. Indigenous Languages Allocation
13. First Nation, Métis and Inuit Studies Allocation
14. Board Action Plan Allocation

4. Learning Opportunities Grant

15. Demographic Allocation
16. Literacy and Math Outside the School Day Allocation
17. Student Success, Grade 7 to 12 Allocation
18. Grade 7 and 8 Student Success and Literacy... Allocation
19. Tutoring Allocation
20. Summer Learning Program Allocation
21. Specialist High Skills Major Allocation
22. Experiential Learning Allocation
23. Outdoor Education Allocation
24. Safe and Clean Schools Supplement

5. Cost Adjustment and Teacher Qualification & Experience Grant

25. Cost Adjustment Allocation
26. Teacher Qualifications and Experience Allocation
27. Early Childhood Education Qualifications and Experience Allocation
28. New Teacher Induction Program Allocation
29. Teacher Learning and Innovation Allocation
30. Retirement Gratuities
31. Benefits Trusts Allocation

6. Geographic Circumstances Grant

32. Remote and Rural Allocation
33. Supported Schools Allocation
34. Rural and Northern Education Fund Allocation
35. Additional Educational Software Licensing Top-Up Allocation
36. Student Technological Devices Top-Up Allocation
37. Broadband Continuous Improvement Top Up Allocation

7. Supports for Students Fund

8. Mental Health & Well-Being Grant

38. Mental Health Workers Allocation
39. Supporting Student Mental Health Allocation
40. Student Mental Well-Being Allocation
41. Well-Being and Positive School Climates Allocation
42. Safe and Accepting Schools Allocation
43. Urban and Priority High Schools Allocation

THEME: Streamline, GSN Operating Allocations

Current: 77 Allocations

9. Continuing Education and Other Programs Grant

- 44. Adult Day School Allocation
- 45. High-Credit Day School Allocation
- 46. Summer School Allocation
- 47. Continuing Education Allocation
- 48. Adult Day School/Continuing Education Supplement
- 49. Prior Learning Assessment and Recognition Allocation
- 50. International and Indigenous Languages, Elementary Allocation
- 51. International Student Recovery Amount

10. Special Education Grant

- 52. Special Education Per Pupil Amount (SEPPA) Allocation
- 53. Differentiated Special Education Needs Amount (DSENA) Allocation
- 54. Special Equipment Amount (SEA) Allocation
- 55. Special Incidence Portion (SIP) Allocation
- 56. Education and Community Partnership Program (ECP) Allocation
- 57. Behaviour Expertise Amount (BEA) Allocation

11. School Foundation Grant

- 58. In-school Administration and Leadership Allocation
- 59. Remote Learning Administration Allocation
- 60. Library Staffing Allocation
- 61. Parent Engagement Allocation

12. Declining Enrolment Adjustment

13. School Facility Operations and Renewal Grant

- 62. School Operations Allocation
- 63. School Renewal Allocation

14. Student Transportation Grant

- 64. Transportation Services Allocation
- 65. School Bus Rider Safety Training Allocation
- 66. Transportation to Provincial and Demonstration Schools Allocation

15. Program Leadership Grant

16. School Board Administration and Governance

- 67. Trustees Allocation
- 68. Reporting Entity Project Allocation
- 69. Internal Audit Allocation
- 70. External Audit Allocation
- 71. Board Administration Allocation
- 72. Executive Compensation Allocation for 2017-18 Increases
- 73. Curriculum and Assessment Implementation Allocation
- 74. Central Employer Bargaining Agency Fees Allocation
- 75. School Authorities Amalgamation
- 76. Managing Information for Student Achievement Local Capacity Building Allocation
- 77. Demographic Data Gathering Allocation

17. Debt Service Costs

18. One-Time Realignment Mitigation Fund

THEME – Streamline, GSN Operating Allocations

Revised: 28 Allocations

1. **Classroom Staffing Fund (CSF):** *Funding for staffing required in the classroom to support the core education needs of students (teachers, ECEs and some EAs).*
 1. **CSF - Per Pupil Allocation** *(base amounts for teachers, ECEs and EAs)*
 2. **Language Classroom Staffing Allocation** *(e.g., ESL/FSL/FFL)*
 3. **Local Circumstances Staffing Allocation** *(e.g., additional classroom staff funding for Qualifications & Experience, training, geographic circumstances, benefits)*
 4. **Indigenous Education Classroom Staffing Allocation** *(First Nations, Métis and Inuit Studies and Indigenous Languages)*
 5. **Supplemental Staffing Allocation - Literacy, Numeracy and Other Programs** *(e.g., amounts for classroom staffing portions of Experiential Learning and Outdoor Education)*

2. **Learning Resources Fund (LRF):** *Funding for non-staffing classroom costs, such as learning materials, classroom equipment, etc., as well as staffing typically required outside of the classroom to support student needs, such as mental health workers.*
 6. **LRF - Per Pupil Allocation** *(e.g., classroom materials/resources)*
 7. **Language Supports and Local Circumstances Allocation** *(e.g., French materials/geographic top-ups)*
 8. **Indigenous Education Supports Allocation** *(Indigenous Education Lead, Board Action Plan)*
 9. **Mental Health and Wellness Allocation** *(e.g., mental health workers, Mental Health Lead)*
 10. **Student Safety and Well-Being Allocation** *(e.g., student re-engagement)*
 11. **Continuing Education and Other Programs Allocation** *(e.g., Continuing Education, Adult Day School, Summer School)*
 12. **School Management Allocation** *(e.g., P/VP, secretarial support)*
 13. **Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators** *(e.g., Student Success Lead, Early Years Lead, Specialist High Skills Major)*

** Each allocation will consist of components representing many of the previous allocations and components under the GSN. These will be made visible through a technical guide provided to school boards as a resource.*

THEME – Streamline, GSN Operating Allocations

Revised: 28 Allocations

3. **Special Education Fund (SEF):** *Incremental funding to support students who need specialized programs, services, and/or equipment. This is the primary source of funding for educational assistants.*
 14. **SEF - Per Pupil Allocation** *(formerly known as the Special Education Per-Pupil Amount)*
 15. **Differentiated Needs Allocation** *(formerly known as the Differentiated Special Education Needs Amount)*
 16. **Complex Supports Allocation** *(includes amounts formerly known as the Special Incidents Portion Allocation, Education and Community Partnership Program Allocation, and Behaviour Expertise Amount Allocation)*
 17. **Specialized Equipment Allocation**

4. **School Facilities Fund (SFF):** *Funding for staffing, such as maintenance/custodians, and non-staffing operating, such as heating/lighting and maintenance costs of school facilities, including repairing and renovating schools.*
 18. **School Operations Allocation** *(e.g., heating, maintenance, custodians)*
 19. **School Renewal Allocation** *(e.g., renovation/modernization)*
 20. **Rural and Northern Education Allocation**

5. **Student Transportation Fund (STF):** *Funding to transport students between home and school.*
 21. **Transportation Services Allocation**
 22. **School Bus Rider Safety Training Allocation**
 23. **Transportation to Provincial and Demonstration Schools Allocation**

6. **School Board Administration Fund (SBAF):** *Funding for staffing and non-staffing administration costs such as operating school board offices, school board-based staff and expenses.*
 24. **Trustees and Parent Engagement Allocation**
 25. **Board-Based Staffing Allocation** *(e.g., board executive and non-executive staffing, non-staffing and benefits)*
 26. **Central Employer Bargaining Agency Fees Allocation**
 27. **Data Management & Audit Allocation**
 28. **Declining Enrolment Adjustment Allocation**

THEME – Streamline, PPF

Existing: 10 Themes

1. French-Language
2. Indigenous Education
3. Math
4. Mental-Health and Well-being
5. Special Education
6. Student Pathways
7. De-streaming
8. Reading
9. Supporting Student Potential - Other
10. System Support and Efficiencies

Revised: 9 Themes

1. French-Language
2. Indigenous Education
3. Literacy
4. Mental-Health
5. Supporting Vulnerable Students
6. Student Readiness
7. STEM
8. Operations
9. Emergency/Contingency Funding

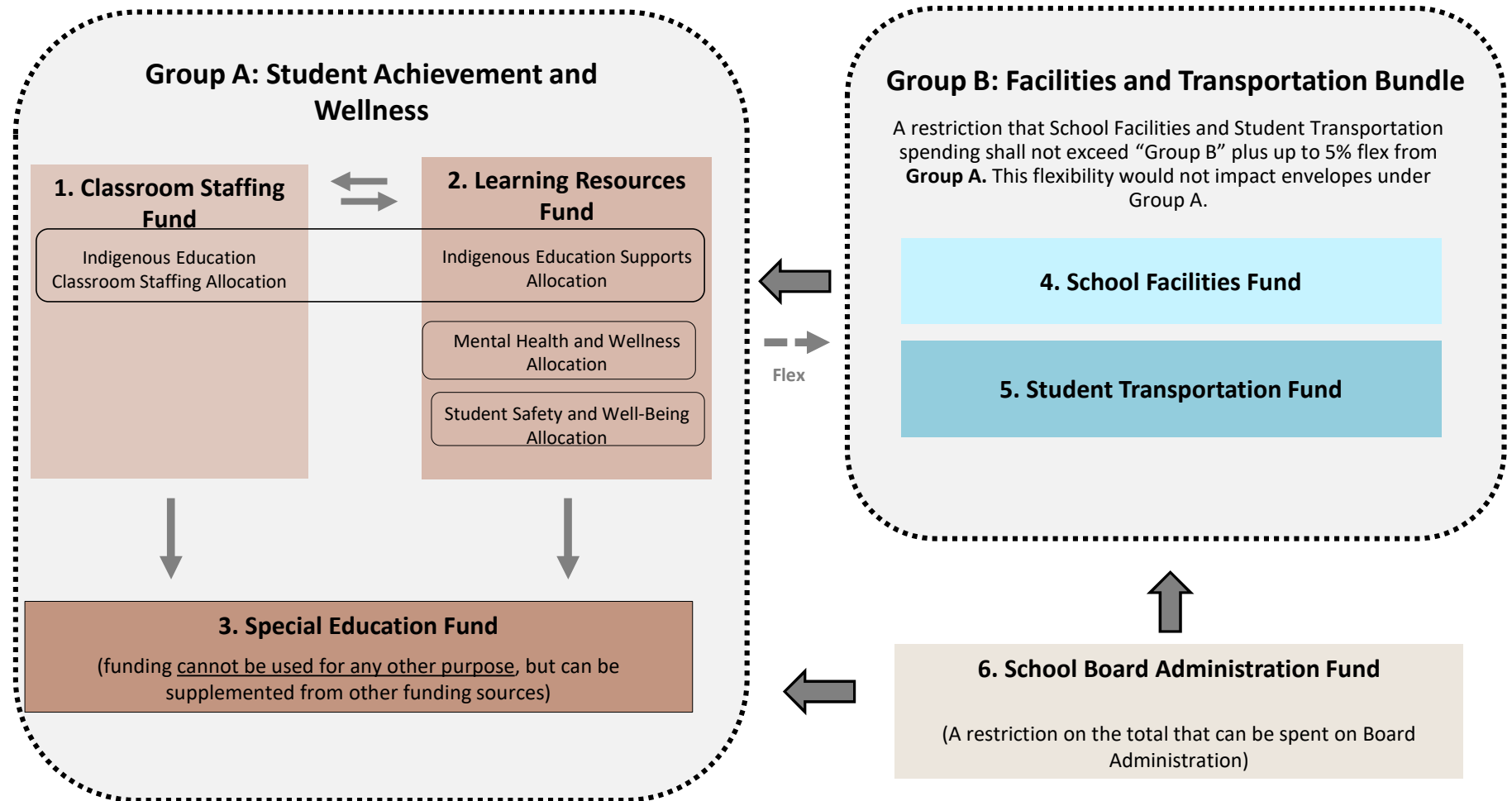
THEME – Strengthen Accountability

Objective: 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

Changes:

7. Refreshing the “enveloping” framework, **by simplifying it** to make it easier to understand

THEME: Strengthen Accountability



THEME – Improve Public Communications

Objective: Communicating the funding formula in a way that parents and the public can more easily understand and communicate all funding to school boards in a timely manner.

Changes:

8. Simplifying **public-facing funding communications’ documents:**
 - Board-by-board funding projections will be realigned to the new funding structure
 - Development of a simplified education funding guide to replace the technical paper, currently used as the primary communications document
 - Technical paper will continue to be provided as a detailed funding reference for school boards
9. Announcing **board-by-board funding allocations in Spring 2024**, to the extent possible to support school board planning processes

Board-by-Board Funding Projections

FOR ILLUSTRATION PURPOSES ONLY

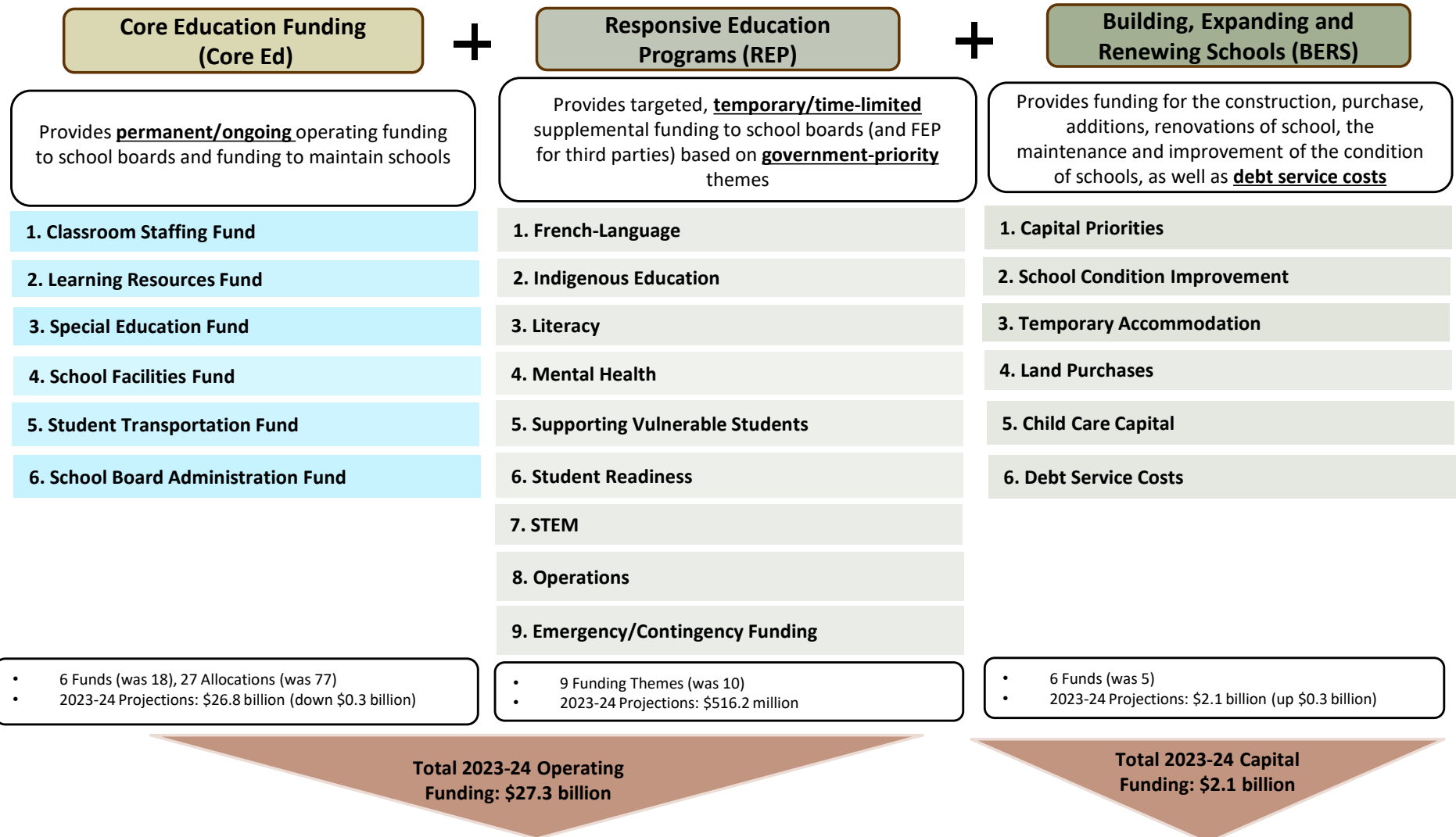
Core Education Funding for the 2023-24 School Year (73) Provincial Total

CORE EDUCATION FUNDING	2022-23 Revised Estimates	2023-24 Projections	Change from 2022-23 to 2023-24 (\$)	Change from 2022-23 to 2023-24 (%)
Classroom Staffing Fund	14,286,257,628	14,467,206,678	180,949,050	1.3%
Learning Resources Fund	4,025,768,202	4,225,907,240	200,139,038	5.0%
Special Education Fund	3,280,869,397	3,405,363,119	124,493,722	3.8%
School Facilities Fund	2,652,746,428	2,711,626,569	58,880,141	2.2%
Student Transportation Fund	1,122,545,929	1,233,238,457	110,692,528	9.9%
School Board Administration Fund	641,767,398	656,751,881	14,984,483	2.3%
SUB-TOTAL	26,009,954,983	26,700,093,944	690,138,961	2.7%
School Authorities	48,164,983	51,070,592	2,905,609	6.0%
TOTAL CORE EDUCATION FUNDING	26,058,119,966	26,751,164,536	693,044,570	2.7%
Average Daily Enrolment of Pupils of the Board	2022-23 Revised Estimates	2023-24 Projections	Change from 2022-23 to 2023-24	Change from 2022-23 to 2023-24
Elementary	1,407,452	1,411,288	3,836	0.3%
Secondary	617,340	625,559	8,219	1.3%
Sub-Total	2,024,792	2,036,847	12,055	0.6%
School Authorities	1,336	1,336	-	-
Total Average Daily Enrolment	2,026,128	2,038,183	12,055	0.6%
AVERAGE PER PUPIL CORE EDUCATION FUNDING	12,861	13,125	264	2.1%

NOTES: Totals may not add due to rounding.

1. Funding has been restated for the prior year using the updated funding pillar structure.
2. The Provincial Total page includes amounts for School Authorities.

Restructured Education Funding: Renewed, Refocused & Streamlined



Remapping of GSN Grants

Classroom Staffing Fund (CSF)	Current GSN Mapping
A. CSF - Per Pupil Allocation	Classroom staffing portions of the following: <ol style="list-style-type: none"> 1. Pupil Foundation Grant (PFG) 2. Language Grant 3. Indigenous Education Grant (IEG) 4. Learning Opportunities Grant (LOG) 5. Cost Adjustment and Teacher Q&E Grant 6. Geographic Circumstances Grant (GCG) <i>(excludes Rural and Northern Education funding noted below)</i> 7. Supports for Students Fund (SSF)
B. Language Classroom Staffing Allocation	
C. Local Circumstances Staffing Allocation	
D. Indigenous Education Classroom Staffing Allocation	
E. Supplemental Staffing Allocation - Literacy, Numeracy and Other Programs	
Learning Resources Fund (LRF)	Current GSN Mapping
A. LRF - Per Pupil Allocation	Non-staff classroom funding and non-classroom school staff portions of the following grants: <ol style="list-style-type: none"> 1. PFG 2. Language Grant 3. IEG 4. LOG 5. Cost Adjustment and Teacher Q&E Grant 6. GCG <i>(excludes Rural and Northern Education funding noted below)</i> 7. SSF 8. School Foundation Grant (SFG) <i>(excludes parent engagement allocation noted below)</i> 9. School Board Administration and Governance Grant (SBAGG) (Curriculum and Assessment Implementation) Entirety of the following grants: <ol style="list-style-type: none"> 10. Mental Health and Well-being Grant 11. Continuing Education and Other Programs Grant 12. Program Leadership Grant (PLG)
B. Language Supports and Local Circumstances Allocation	
C. Indigenous Education Supports Allocation	
D. Mental Health and Wellness Allocation	
E. Student Safety and Well-Being Allocation	
F. Continuing Education and Other Programs Allocation	
G. School Management Allocation	
H. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators	

Remapping of GSN Grants, continued

Special Education Fund (SEF)	Current GSN Mapping
A. SEF - Per Pupil Allocation (<i>formerly the Special Education Per-Pupil Amount (SEPPA) Allocation</i>)	13. Special Education Grant <ul style="list-style-type: none"> • SEPPA Allocation • DSENA Allocation • SEA Allocation • SIP Allocation • ECPP Allocation • BEA Allocation
B. Differentiated Needs Allocation (<i>formerly the Differentiated Special Education Needs Amount (DSENA) Allocation</i>)	
C. Complex Supports Allocation	
D. Specialized Equipment Allocation (<i>formerly the Special Equipment Amount (SEA) Allocation</i>)	
School Facilities Fund (SFF)	Current GSN Mapping
A. School Operations Allocation	14. School Operations and Renewal Grant (except Capital Planning Capacity and Non-Instructional Spaces amounts)
B. School Renewal Allocation	
C. Rural and Northern Education Allocation	
	Portions of: <ul style="list-style-type: none"> 4. LOG 5. Cost Adjustment and Teacher Q&E Grant 6. GCG (RNEF) 7. SSF
Student Transportation Fund (STF)	Current GSN Mapping
A. Transportation Services Allocation	15. Student Transportation Grant
B. School Bus Rider Safety Training Allocation	
C. Transportation to Provincial or Demonstration Schools Allocation	
School Board Administration Fund (SBAF)	Current GSN Mapping
A. Trustees and Parent Engagement Allocation	16. SBAGG (<i>excluding Curriculum and Assessment Implementation noted above</i>)
B. Board-Based Staffing Allocation [10 core]	
C. Central Employer Bargaining Agency Fees Allocation	17. Declining Enrolment Adjustment
D. Data Management & Audit Allocation	
E. Declining Enrolment Adjustment Allocation	
	Portions of: <ul style="list-style-type: none"> 14. School Operations and Renewal Grant (<i>Capital Planning Capacity and Non-Instructional Spaces amounts noted above</i>)