

Core Education Funding:

Technical Guide for School Boards

2025–26

Ministry of Education
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Introduction

Purpose

This guide contains an overview and details of the formulas and other criteria that are used to calculate school boards' 2025–26 allocations for budgeting and financial reporting purposes through the Core Education Funding (“Core Ed”) methodology.

The information included in this guide is provided for information purposes only and is not binding. As well, it reflects the information available at a point in time and may not reflect additional changes made in-year. Benchmarks and multipliers in this guide are consistent with those in school board Education Financial Information System (EFIS) forms. If there are discrepancies between this guide and the regulations made under the *Education Act*, the regulations prevail. The funding regulations for the 2025-2026 fiscal year are entitled *Core Education Funding – Legislative Grants for the 2025-2026 School Board Fiscal Year*, herein referred to as the Core Ed regulation; and *Calculation of Fees for Pupils for the 2025–2026 School Board Fiscal Year*, herein referred to as the Fees regulation.

Key Changes for 2025–26

For an overview of the key changes in education funding, please refer to the 2025:B02 – 2025–26 *Education Funding* memorandum released on May 23, 2025.

Additional details can be found in the relevant sections of this guide, where changes are fund specific and relate to changes in funding methodology. Changes that apply more generally to many funds or that result in updates to benchmarks/allocations may not be identified as changes in the relevant sections, but the benchmarks/allocations shown throughout this guide reflect the updated values at the time of release.

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Core Education Funding

Core Education Funding (Core Ed) is ongoing operating funding provided to school boards. It recognizes the unique circumstances of students, schools and school boards, resulting in each school board generating different funding amounts based on their particular factors in a way that supports an equitable education for all students across the province. The Core Ed is intended to:

- operate in a fair and non-discriminatory manner across all four school board systems (English-language public, English-language Catholic, French-language public and French-language Catholic)
- protect funding for certain priorities, including special education, Indigenous education, and student mental health by requiring that the majority of funding be spent on classroom staffing and learning supports, and limit spending on school board administration
- allow school boards some flexibility to decide how funds will be allocated to each school and program based on local need
- promote school board accountability by ensuring that school boards report consistently and publicly on how they spend the funding they receive

Core Ed uses the following structure:

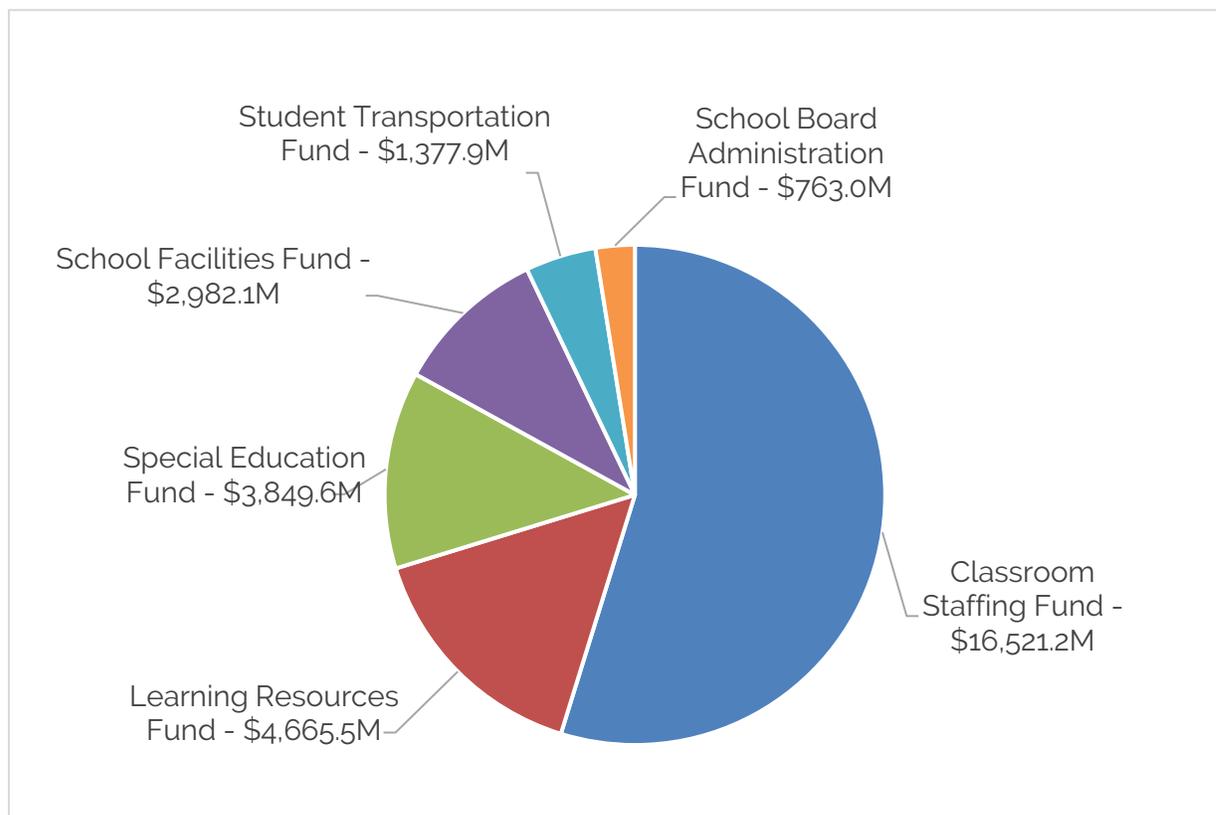
Fund	There are six funds within the Core Ed.
Allocation	Each fund includes several allocations.
Component	An allocation may comprise multiple components.
Amount	A component may comprise multiple amounts which in turn are driven by elements.
Element	The most basic driver of costs within the Core Ed.

Core Ed consists of six funds and 28 allocations, listed below:

Fund	Allocations
I. CLASSROOM STAFFING FUND	<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	<ol style="list-style-type: none"> 1. LRF – Per Pupil Allocation 2. Language Supports and Local Circumstances Allocation 3. Indigenous Education Supports Allocation 4. Mental Health and Wellness Allocation 5. Student Safety and Well-Being Allocation 6. Continuing Education and Other Programs Allocation 7. School Management Allocation 8. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators
III. SPECIAL EDUCATION FUND	<ol style="list-style-type: none"> 1. SEF – Per Pupil Allocation 2. Differentiated Needs Allocation 3. Complex Supports Allocation 4. Specialized Equipment Allocation
IV. SCHOOL FACILITIES FUND	<ol style="list-style-type: none"> 1. School Operations Allocation 2. School Renewal Allocation 3. Rural and Northern Education Allocation
V. STUDENT TRANSPORTATION FUND	<ol style="list-style-type: none"> 1. Transportation Services Allocation 2. School Bus Rider Safety Training Allocation 3. Transportation to Provincial or Demonstration Schools Allocation
VI. SCHOOL BOARD ADMINISTRATION FUND	<ol style="list-style-type: none"> 1. Trustees and Parent Engagement Allocation 2. Board-Based Staffing Allocation 3. Central Employer Bargaining Agency Fees Allocation 4. Data Management and Audit Allocation 5. Declining Enrolment Adjustment (DEA) Allocation

2025–26 Projected Core Ed

Total: \$30.28B¹



¹ Total includes the following amounts which are not included in the pie chart: \$57.6 million for school authorities and \$62.7 million for planning provision amounts for possible in-year changes, which are not included in specific grants.

Classroom Staffing Fund (CSF)

The Classroom Staffing Fund (CSF) provides school boards with funding to support the majority of staffing in the classroom for all students. This includes teachers and early childhood educators (ECEs) and some educational assistants (EAs). Note that the primary source of funding for educational assistants is the Special Education Fund.

The CSF comprises the following allocations and several components under each of these:

Name of Allocation	Description of Funding
1. CSF – Per Pupil Allocation	Salary and benefits for classroom staffing (i.e., teachers, ECEs and some EAs)
2. Language Classroom Staffing Allocation	For classroom-based English-language and French-language instruction staff
3. Local Circumstances Staffing Allocation	Additional funding for classroom staffing (i.e., teachers, ECEs, EAs) to recognize variation in costs across school boards such as additional qualifications and experience and geography (e.g., small schools). Also includes benefits funding (largely Employee Life and Health Trust (ELHT) benefits)
4. Indigenous Education Classroom Staffing Allocation	For educators to deliver Indigenous Languages programming and First Nations, Métis, and Inuit Studies courses.
5. Supplementary Staffing Allocation – Literacy, Numeracy and Other Programs	For classroom-based staff to help students facing barriers to success, including supports for literacy and numeracy.

New in 2025–26

Occasional Teacher Top-up Component

An Occasional Teacher Top-up component was introduced in-year in 2024–25 in the Local Circumstances Staffing Allocation to reflect the terms of the 2022–2026 teachers' collective agreements. Funding is provided to school boards whose additional costs to raise the supply teacher rates to the level identified in their respective agreements starting in 2024–25 are higher than the incremental funding provided through the adjusted supply teacher benchmark in the CSF – Per Pupil Allocation.

This top-up supplements the funding for supply teachers through the CSF – Per Pupil Allocation.

This is the second year of a four-year funding adjustment, to enable those school boards time to adjust their cost structures to meet the supply teacher rates, and as such, this component is being phased out by 2028–29. The 2025–26 Occasional Teacher Top-up component is being funded at 75 per cent of the amount provided through the 2024–25 Occasional Teacher Top-up component. Note: The reduction in funding as a result of this phase out is being redirected to further increase the supply teacher benchmarks in the CSF – Per Pupil Allocation.

Each eligible school board's Occasional Teacher Top-up component is set out in the Core Ed regulation.

Removal of Time-Limited Recent Immigrant Supplement Components

The Recent Immigrant Supplement components for English as a Second Language (ESL)/English Literacy Development (ELD) and the Programme d'appui aux nouveaux arrivants (PANA) are being sunset, as recent immigrant enrolment has returned to pre-pandemic levels provincially, whereby the funding generated by this supplement has declined proportionately and is no longer required.

Continued Census Data and Related Updates

This is the second year of a five-year phase-in of updates to reflect 2021 Statistics Canada census data as well as related data updates and formula adjustments for the following amounts/components:

- The CSF – ESL/ELD Diversity in English Language Learners (DELL) amount within the CSF – ESL/ELD component of the Language Classroom Staffing Allocation

- The CSF – Actualisation linguistique en français (ALF) component of the Language Classroom Staffing Allocation
- The CSF – Remote and Rural component¹ of the Local Circumstances Staffing Allocation
- The CSF – Demographic Needs component² of the Supplementary Staffing Allocation

Differentiated Funding for Online Learning

The online learning and the in-person and remote learning credit load benchmarks are being updated to reflect a change to the assumption of the proportion of secondary students³ taking one online credit during the regular school day, equivalent to 16.0 per cent. The 2025–26 secondary benchmark for classroom teacher staffing through the Secondary component of the CSF – Per Pupil Allocation and related allocations will use a funded average credit load of 7.5 credits per pupil split between online learning (approximately 0.160) and in-person and remote learning (approximately 7.340).

1. CSF – Per Pupil Allocation

This allocation provides funding for the salaries and benefits of classroom staffing – teachers, ECEs in kindergarten classrooms and EAs not funded through the Special Education Fund.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – Per Pupil Allocation.

¹ The following, which rely on the distribution of funding through the Remote and Rural components, will also be impacted by this change: the Student Success, Grade 7 to 12 component under the CSF, Experiential Learning components under the CSF and LRF, Measures of Variability (MOV) component under the SEF, Local Priorities & Operations component under the STF, and the Executive Staffing component and Declining Enrolment Adjustment (DEA) Allocation under the SBAF.

² The following, which rely on the distribution of funding through the Demographic Needs components, will also be impacted by this change: the Student Success, Grade 7 to 12 component under the CSF and the Experiential Learning components under the CSF and LRF.

³ Secondary day-school ADE

Definitions of Elements

Classroom Teachers

Salaries and benefits for classroom teachers to support funded average class sizes.

For elementary, funded average class sizes vary between kindergarten (JK/SK), primary (Grades 1 to 3), and junior/intermediate (Grades 4 to 8).

For secondary, funding for classroom teachers is differentiated between online learning and in-person and remote learning, reflecting different funded average class sizes (30:1 for online learning and 23:1 for in-person and remote learning). The total benchmark funded average credit load of 7.5 per pupil is split between online learning (approximately 0.160) and in-person and remote learning (approximately 7.340). The online learning credit load is equivalent to approximately 16.0 per cent of secondary day-school students¹ taking one online credit in 2025–26.

Preparation Time

Funding provided for preparation time for classroom teachers.

Specialist / Student Success Teachers

Salaries and benefits for the following:

- Elementary specialist teachers for kindergarten (JK/SK), primary (Grades 1 to 3), and junior and intermediate (Grades 4 to 8) students
- Secondary student success teachers for secondary (Grades 9 to 12) students

Early Childhood Educators

Salaries and benefits for early childhood educators (ECEs) to support the funded average class size for kindergarten.

Depending on junior kindergarten and senior kindergarten enrolment, outlying schools may be eligible for additional funding support for ECE staffing in kindergarten.

¹ Secondary day-school ADE.

Supply Teachers

Salaries and benefits for supply/occasional teachers.

Supply Early Childhood Educators

Salaries and benefits for supply early childhood educators.

Educational Assistants

Salaries and benefits for educational assistants, who support students and teachers in the classroom. Note that the primary source of funding for EAs is the Special Education Fund.

Department Heads

Department head allowances in secondary schools.

Components

The tables below show the components of the CSF – Per Pupil Allocation by panel/grade.

- Kindergarten (JK/SK) component
- Primary (Grades 1 to 3) component
- Junior/Intermediate (Grades 4 to 8) component
- Secondary (Grades 9 to 12) component

KINDERGARTEN (JK/SK) Per Pupil Amount	# staff per 1,000 Average Daily Enrolment (ADE)¹		benchmark salary + benefits (% of salary)	\$ amount per ADE
In-person and Remote Learning Classroom Staffing Funded Average Class Size 25.57:2	Classroom Teacher ²	39.11	\$92,378 + 9.59%	\$3,959.38
	Specialist Teacher and Preparation Time ²	7.66		\$775.47
	Early Childhood Educator (ECE) ³	39.11	\$40,199 + 25.18%	\$1,967.96
Supply Teacher				\$202.50
Supply ECE				\$111.03
Educational Assistant		0.20	\$54,805 + 25.18%	\$13.72
TOTAL Kindergarten (JK/SK) Per Pupil Amount				\$7,030.06

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

Kindergarten (JK/SK) Component = Kindergarten ADE × \$7,030.06

¹ For the purposes of this paper, "ADE" refers to regular day-school average daily enrolment (ADE) for pupils of the board, unless otherwise specified.

² Additional funding is recognized through the Qualifications & Experience (Q&E) Teachers component of the Local Circumstances Staffing Allocation within the CSF.

³ Additional funding is recognized through the Q&E Early Childhood Educator (ECE) component of the Local Circumstances Staffing Allocation within the CSF.

PRIMARY (Grades 1 to 3) Per Pupil Amount	# staff per 1,000 ADE		benchmark salary + benefits (% of salary)	\$ amount per ADE
In-person and Remote Learning Classroom Staffing Class size 19.8:1	Classroom Teacher ¹	50.51	\$92,378 + 9.59%	\$5,113.48
	Specialist Teacher and Preparation Time ¹	9.67		\$978.96
Supply Teacher				\$202.50
Educational Assistant		0.20	\$54,805 + 25.18%	\$13.72
TOTAL Primary Per Pupil Amount				\$6,308.66

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

Primary Component = Grades 1 to 3 ADE × \$6,308.66

¹ Additional funding is recognized through the Q&E Teachers component of the Local Circumstances Staffing Allocation within the CSF.

JUNIOR and INTERMEDIATE (Grades 4 to 8) Per Pupil Amount	# staff per 1,000 ADE		benchmark salary + benefits (% of salary)	\$ amount per ADE
In-person and Remote Learning Classroom Staffing Class size 24.5:1	Classroom Teacher ¹	40.82	\$92,378 + 9.59%	\$4,132.50
	Specialist Teacher and Preparation Time ¹	7.96		\$805.84
Supply Teacher				\$202.50
Educational Assistant		0.20	\$54,805 + 25.18%	\$13.72
TOTAL Junior and Intermediate Per Pupil Amount				\$5,154.56

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

Junior and Intermediate Component = Grades 4 to 8 ADE × \$5,154.56

¹ Additional funding is recognized through the Q&E Teachers component of the Local Circumstances Staffing Allocation within the CSF.

SECONDARY (Grades 9 to 12) Per Pupil Amount	# staff per 1,000 ADE		benchmark salary + benefits (% of salary)	\$ amount per ADE
In-person and Remote Learning Classroom Staffing Class size 23:1 Credit load per pupil 7.340	Classroom Teacher ¹	39.89	\$92,378 + 9.59%	\$4,038.35
	Student Success Teacher and Preparation Time ¹	14.24		\$1,441.61
Online Learning Classroom Staffing Class size 30:1 Credit load per pupil 0.160	Classroom Teacher ¹	0.67		\$67.83
	Preparation Time ¹	0.22		\$22.27
Supply Teacher				\$148.15
Department Head Allowance		9.00	\$5,913 + 9.59%	\$58.32
TOTAL Secondary Per Pupil Amount				\$5,776.53

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

Secondary Component = Grades 9 to 12 ADE × \$5,776.53

¹ Additional funding is recognized through the Q&E Teachers component of the Local Circumstances Staffing Allocation within the Classroom Staffing Fund.

2. Language Classroom Staffing Allocation

This allocation provides funding to support classroom-based staff leading English-language and French-language instruction. It is intended to help students develop proficiency in English and/or French through several programs as listed below.

English-language school boards:

- English as a second language instruction/ English Literacy Development (ESL/ELD) and additional support for English language learners, including recent immigrant students.
- Core French, Extended French, and French Immersion programs

French-language school boards:

- language instruction to students who are entitled to French-language education, including recent immigrant students
- additional support for students who have limited competency in French

This allocation uses proxy measures in some of its components to determine individual school boards' relative share of funding. The calculations are not intended to count every student who requires support or to determine individual needs for these programs. School boards determine how to use this funding and to provide language services and supports accordingly.

The Language Classroom Staffing Allocation includes the following components:

- CSF – English as a Second Language/English Literacy Development (ESL/ELD) component
- CSF – French as a Second Language (FSL) component
- CSF – Programme d'appui aux nouveaux arrivants (PANA) component
- CSF – French as a First Language (FFL) component
- CSF – Actualisation linguistique en français (ALF) component

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

Ontario's curriculum requires that students develop strong English-language or French-language skills. The cultural and linguistic diversity of Ontario's population means that students may require extra help to develop proficiency in their language of instruction because it may not be their first language. The CSF – ESL/ELD component provides English-language school boards with additional classroom staffing resources to meet the needs of these students.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – ESL/ELD component, using different benchmarks under the same funding methodology.

CSF – ESL/ELD component funding is based on the sum of the CSF – ESL/ELD Recent Immigrant amount and the CSF – ESL/ELD Diversity in English Language Learners (DELL) amount.

School boards are expected to use this funding for programs and services that are designed to benefit English language learners according to [*English Language Learners ESL and ELD Programs and Services: Policies and Procedures for Ontario Elementary and Secondary Schools, Kindergarten to Grade 12.*](#)

CSF – ESL/ELD Recent Immigrant Amount

The CSF – ESL/ELD Recent Immigrant amount is the sum of the weighted numbers of eligible pupils¹ for each year multiplied by \$4,663.00.

Over four years, an eligible pupil is estimated to generate funding more than \$12,000 through a combination of this funding in CSF and the portion in LRF – ESL/ELD Recent Immigrant amount. Recent immigrant pupils are deemed eligible to generate this funding if they meet one of the following two criteria:

- they were born in countries in which English is not the first language of a majority of the population
- they were born in countries in which a majority of the population speaks a variety of English that is sufficiently different from the English used in Ontario's English-language school boards

¹ Excludes adult and fully high-credit pupils

Recent immigrants born in the following countries are not eligible for this funding: Canada, United Kingdom, Ireland, United States, Australia, and New Zealand.

The two variables used in calculating this funding are as follows:

- the number of eligible pupils who entered Canada in each year since September 2021
- a weighting factor for each of the four years

Weighting Factors

Year	Start Date	End Date	Weighting Factor
1	September 1, 2024	October 31, 2025	1.00
2	September 1, 2023	August 31, 2024	0.85
3	September 1, 2022	August 31, 2023	0.50
4	September 1, 2021	August 31, 2022	0.25

Number of Eligible Pupils

Principals are required to report through the Ontario School Information System (OnSIS) the number of enrolled pupils as of October 31 who entered Canada during the last four years and who were born in a country other than Canada, United Kingdom, Ireland, United States, Australia, and New Zealand. Schools are required to attest to reviewing appropriate immigration information to support the number of pupils reported as having entered Canada during the last four years.

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

The CSF – ESL/ELD DELL amount uses a proxy to provide funding to support the additional costs of programs and services for English language learners. This funding supports students not covered by the Recent Immigrant amount.

In year two of the five-year phase-in of 2021 census data, the CSF – ESL/ELD DELL amount is composed of 3/5 of the DELL factor based on 2016 census data and 2/5 composed of the DELL factor based on 2021 census data as outlined below.

$$\text{DELL factor} \times \text{ADE} \times \$270.05445312$$

The “DELL factor” is the estimated percentage of children whose language most often spoken at home is neither English nor French, as estimated by mapping school facilities¹ to census subdivisions (CSDs).

Each school board's DELL factor is set out in the Core Ed regulation.

CSF – French as a Second Language (FSL) Component

CSF – FSL component funding is available only to English-language school boards and supports the additional costs of providing Core French, Extended French, and French Immersion programs, as well as the enhancement of FSL-focused supports for educational staff and the enrichment of FSL learning environments and opportunities available to all students.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – FSL component, using different benchmarks under the same funding methodology as the LRF – FSL component Per-Pupil amount.

FSL – Elementary

At the elementary level, funding is provided for Core and Extended French based on enrolment in French programs for students in Grades 4 to 8. French Immersion programs, if offered by the school board, are funded based on enrolment in French programs for students in JK to Grade 8.

Current ministry policy requires that each elementary student² accumulate at least 600 hours of French-language instruction by the end of Grade 8. School boards are required to plan their French-language programs so that students meet this requirement.

Funding for the elementary panel is based on students enrolled on October 31 and average daily length of the program, as per the table below:

¹ As identified for funding purposes through the School Facilities Fund.

² Ontario's curriculum policy pertaining to the relationship between FSL and Native Languages programs outlines exemptions to this requirement.

Program	Average daily length of program	Amount per pupil enrolled in program
Core (Grades 4 to 8)	20 – 59 minutes	\$275.19
Extended (Grades 4 to 8)	60 – 149 minutes	\$313.53
Immersion (JK/SK, Grades 1 to 8)	150 minutes or more	\$350.73

FSL – Secondary

Funding for the secondary panel is determined according to credits as follows:

Grades	Amount per-pupil credit – French as a subject	Amount per-pupil¹ credit – subjects other than French taught in French
9 and 10	\$75.85	\$124.80
11 and 12	\$100.34	\$194.57

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

Ontario's curriculum requires that students develop strong English-language or French-language skills. The cultural and linguistic diversity of Ontario's population means that students may require extra help to develop proficiency in their language of instruction because it may not be their first language.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – PANA component, using different benchmarks under the same funding methodology.

The CSF – PANA component provides French-language school boards with additional classroom staffing resources to meet the needs of these students. CSF – PANA funding is the sum of the weighted numbers of eligible pupils² for each year multiplied by \$4,663.00.

¹ Excludes adult and fully high-credit pupils

² Excludes adult and fully high-credit pupils

Over four years, an eligible pupil is estimated to generate funding more than \$12,000 through a combination of this funding in CSF and the portion in the LRF – PANA component. PANA is based on the number of recent immigrant pupils who do not have rights under Section 23¹ of the *Canadian Charter of Rights and Freedoms* but have been admitted to a French-language school through the school board's admission committee.

Recent immigrant pupils are deemed eligible to generate this funding if they meet one of the following two criteria:

- they were born in countries in which neither French nor English is the first language of a majority of the population
- they were born in countries in which a majority of the population speaks a variety of French that is sufficiently different from the French used in Ontario's French-language school boards

Recent immigrants born in the following countries are not eligible for this funding: France, Guadeloupe, Martinique, French Guiana, Réunion Island, Saint Pierre and Miquelon, French Polynesia, New Caledonia, French Southern and Antarctic Lands, Saint Barthélemy, Canada, United Kingdom, Ireland, United States, Australia, and New Zealand.

The two variables used in calculating this funding are as follows:

- the number of eligible pupils who entered Canada in each year since September 2021
- a weighting factor for each of the four years

Weighting Factors

Year	Start Date	End Date	Weighting Factor
1	September 1, 2024	October 31, 2025	1.00
2	September 1, 2023	August 31, 2024	0.85
3	September 1, 2022	August 31, 2023	0.50
4	September 1, 2021	August 31, 2022	0.25

¹ Section 23 refers to linguistic and education rights.

Number of Eligible Pupils

Principals are required to report in OnSIS the number of enrolled pupils as of October 31 who entered Canada during the last four years and who were born in a country other than France, Guadeloupe, Martinique, French Guiana, Réunion Island, Saint Pierre and Miquelon, French Polynesia, New Caledonia, French Southern and Antarctic Lands, Saint Barthélemy, Canada, United Kingdom, Ireland, United States, Australia, and New Zealand. Schools are required to attest to reviewing appropriate immigration documentation to support the number of pupils reported as having entered Canada during the last four years.

CSF – French as a First Language (FFL) Component

This funding, available only to French-language school boards, recognizes the higher classroom staffing costs incurred in providing French-language programs.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – FFL component, using different benchmarks under the same funding methodology (except the start-up funding for new French-language elementary schools funded solely through the LRF – FFL component).

The funding benchmark is \$695.91 per elementary pupil of the school board enrolled on October 31, 2025. The benchmark per secondary day-school ADE pupil is \$854.07.

CSF – Actualisation linguistique en français (ALF) Component

ALF funding, available only to French-language school boards, is for language instruction to pupils who are entitled to French-language education as identified by the *Canadian Charter of Rights and Freedoms* and who have limited, or no competency, in French.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – ALF component, using different benchmarks under the same funding methodology (except the Secondary and Combined School Enrolment-based amount funded solely through this component).

The CSF – ALF component funding supports developing language planning initiatives in schools to engage students and increase their sense of belonging to the French-language school system and Francophone communities as set forth by the Aménagement linguistique policy for French-language schools in Ontario.

This component comprises three amounts:

Per-Pupil Amount

The Per-Pupil amount is calculated by applying the Broader Community Factor (BCF) to a school board's enrolment. The BCF is used as a proxy measure of each school board's French cultural environment. That is, school boards whose proxy indicates a low French cultural environment have a higher BCF.

In year two of the five-year phase-in of 2021 census data, the Per-Pupil amount is composed of:

- 3/5 of the BCF calculation, which is 1 minus the proportion of the school-age population that has at least one parent with French as their "First Official Language Spoken" based on 2011 census
- 2/5 of the BCF calculation, which is 1 minus the proportion of the total population that has French or French and English as their "First Official Language Spoken" based on 2021 census

The BCF is calculated as follows:

The minimum BCF is set at 75 per cent, and it increases on a sliding scale to a maximum of 100 per cent.

The BCF of each school board is listed in the Core Ed regulation.

The elementary and secondary per-pupil amounts are as follows:

Elementary Per-Pupil Amount:

$$\text{Elementary ADE} \times \text{BCF} \times \$1,057.15$$

Secondary Per-Pupil Amount:

$$\text{Secondary ADE} \times \text{BCF} \times \$434.76$$

School Amount

The school amount, consisting of the elementary school amount, secondary / combined school amount, and secondary and combined school enrolment-based amount, is calculated using the definition of a school used in the School Management Allocation of the Learning Resources Fund (LRF).

Elementary School Amount:

Total number of elementary schools × \$50,618.53

Secondary / Combined School Amount:

Total number of secondary/combined schools × \$101,237.05

Secondary and Combined School Enrolment-based Amount:

Number of Students	Total Per Secondary/ Combined School
0 < ADE < 100	\$101,237.05
100 ≤ ADE < 200	\$151,855.58
200 ≤ ADE < 300	\$202,474.10
300 ≤ ADE < 400	\$253,092.63
ADE ≥ 400	\$303,711.15

Board Amount

The board amount for each school board is \$101,237.05.

3. Local Circumstances Staffing Allocation

This allocation provides additional funding for classroom staffing (teachers, ECEs, EAs) to recognize variation in costs across school boards such as additional qualifications and experience and geography (e.g., remote schools). It also includes benefits funding (largely Employee Life and Health Trusts benefits).

The Local Circumstances Staffing Allocation includes the following components:

- Qualifications and Experience (Q&E) Teachers component
- Q&E ECEs component
- Outlying Schools Staffing component
- CSF – Remote and Rural component
- CSF – Supports for Students component
- CSF – Maternity Leave component
- CSF – Benefits Trusts component

- New Teacher Induction Program (NTIP) component
- Teacher Learning and Innovation component
- Retirement Gratuities component
- Occasional Teacher Top-Up component

Qualifications and Experience (Q&E) Teachers Component

This component includes adjustments for teachers who, because of their qualifications and experience, have average funded salaries above the benchmark amount funded through the CSF – Per Pupil Allocation.

Elementary Teacher Q&E Amount

Each school board's elementary average teacher qualifications and experience factor is the greater of:

A/B – 1
or
zero

where

A = weighted total number of elementary teacher FTE on the school board's regular grid (where each cell is weighted by the value specified for that cell on the Instructional Salary matrix)

B = total number of elementary teacher FTE on the board's regular grid

The Elementary Teacher Q&E amount is calculated as follows:

Average elementary teacher Q&E factor
 × [JK/SK Q&E benchmark (\$4,734.85) × JK/SK ADE
 + Grades 1 to 3 Q&E benchmark (\$6,092.44) × Grades 1 to 3 ADE
 + Grades 4 to 8 Q&E benchmark (\$4,938.34) × Grades 4 to 8 ADE]

Secondary Teacher Q&E Amount

The average secondary teacher Q&E factor is calculated as follows:

Each school board's secondary average teacher qualifications and experience factor is the greater of

- A/B – 1
- or
- zero

where

A = weighted total number of secondary teacher FTE on the school board's regular grid (where each cell is weighted by the value specified for that cell on the Instructional Salary matrix)

B = total number of secondary teacher FTE on the school board's regular grid

The Secondary Teacher Q&E amount is calculated as follows:

- Average secondary teacher Q&E factor ×
- Secondary Q&E benchmark (\$5,570.06) ×
- Secondary ADE

Instructional Salary Matrix (Elementary and Secondary)

Qualifications & Experience	D	C	B	A1	A2	A3	A4
0	0.5825	0.5825	0.5825	0.6178	0.6478	0.7034	0.7427
1	0.6185	0.6185	0.6185	0.6557	0.6882	0.7487	0.7898
2	0.6562	0.6562	0.6562	0.6958	0.7308	0.7960	0.8397
3	0.6941	0.6941	0.6941	0.7359	0.7729	0.8433	0.8897
4	0.7335	0.7335	0.7335	0.7772	0.8165	0.8916	0.9418
5	0.7725	0.7725	0.7725	0.8185	0.8600	0.9398	0.9932
6	0.8104	0.8104	0.8104	0.8599	0.9035	0.9881	1.0453
7	0.8502	0.8502	0.8502	0.9013	0.9475	1.0367	1.0973
8	0.8908	0.8908	0.8908	0.9435	0.9919	1.0856	1.1500
9	0.9315	0.9315	0.9315	0.9856	1.0356	1.1344	1.2025
10 or more	1.0187	1.0187	1.0187	1.0438	1.0999	1.2166	1.2982

Multiplying the instructional salary matrix by the salary benchmark in the CSF – Per Pupil Allocation of \$92,378 gives the provincially funded salary as shown in the grid below:

Qualifications & Experience	D	C	B	A1	A2	A3	A4
0	\$53,810	\$53,810	\$53,810	\$57,071	\$59,842	\$64,979	\$68,609
1	\$57,136	\$57,136	\$57,136	\$60,572	\$63,575	\$69,163	\$72,960
2	\$60,618	\$60,618	\$60,618	\$64,277	\$67,510	\$73,533	\$77,570
3	\$64,120	\$64,120	\$64,120	\$67,981	\$71,399	\$77,902	\$82,189
4	\$67,759	\$67,759	\$67,759	\$71,796	\$75,427	\$82,364	\$87,002
5	\$71,362	\$71,362	\$71,362	\$75,611	\$79,445	\$86,817	\$91,750
6	\$74,863	\$74,863	\$74,863	\$79,436	\$83,464	\$91,279	\$96,563
7	\$78,540	\$78,540	\$78,540	\$83,260	\$87,528	\$95,768	\$101,366
8	\$82,290	\$82,290	\$82,290	\$87,159	\$91,630	\$100,286	\$106,235
9	\$86,050	\$86,050	\$86,050	\$91,048	\$95,667	\$104,794	\$111,085
10 or more	\$94,105	\$94,105	\$94,105	\$96,424	\$101,607	\$112,387	\$119,925

Note 1: These figures do not include benefits.

Note 2: Pension plan contributions for teachers and eligible members of OTPP are matched by the government and are not included in the benchmark salaries and benefits.

Qualifications and Experience (Q&E) Early Childhood Educators (ECEs) Component

This component provides funding to school boards with eligible educators who, because of their qualifications and experience, have average funded salaries above the benchmark level used in the CSF – Per Pupil Allocation.

The average ECE Q&E factor is calculated as follows:

Each board's average ECE qualifications and experience factor is the greater of

$$(A + B)/C - 1$$

or

zero

where

A = weighted total number of category A educator FTE on the school board's grid (where each cell is weighted by the value specified for that cell on the Educator Salary Matrix)

B = total number of category B educator FTE multiplied by 0.959101

C = total number of educator FTE on the school board's grid

Educators for the purposes of this component are divided into two qualification categories:

Category A: Those who are a member of the College of Early Childhood Educators.

Category B: Those who are not a member of the College of Early Childhood Educators.

Educator Salary Matrix

Experience	Factor for Category A Educators
0	1.026504
1	1.093483
2	1.160800
3	1.227779
4 or more	1.295181

The Q&E ECEs component is calculated as follows:

Average ECE Q&E Factor

× ECE benchmark (\$1,967.96)

× JK/SK ADE

Outlying Schools Staffing Component

This component provides additional funding for teachers and ECEs to improve the viability of outlying schools.

In conjunction with the [definition of a school](#) used in the School Management Allocation of the Learning Resources Fund (LRF), the following schools are deemed “outlying”:

- an elementary school where the next closest elementary school of the board is at least 20 kilometres away (or it is the only elementary school of the board)
- a secondary or combined elementary/secondary school where the next closest secondary or combined elementary/secondary school of the board is at least 45 kilometres away (or it is the only secondary or combined elementary/secondary school of the board)

Under this component, funding is designed to work with the CSF – Per Pupil Allocation so that together:

- outlying elementary and combined elementary/secondary schools with 50 or more elementary students generate funding for a minimum of 7.5 FTE elementary teachers. If these schools have fewer than 50 elementary students, they will generate funding for a minimum of 1.0 FTE elementary teachers.
- outlying elementary and combined elementary/secondary schools with at least 16 junior kindergarten or senior kindergarten students generate funding for a minimum of 1.0 FTE ECEs. If these schools have at least 42 junior kindergarten or senior kindergarten students, they will generate funding for a minimum of 2.0 FTE ECEs.
- outlying secondary and combined/elementary schools with 50 or more secondary students generate funding for a minimum of 14 FTE secondary teachers

Funding through the Outlying Schools Staffing component is calculated as the sum of the funding for the following:

Elementary Teachers + ECEs + Secondary Teachers

Elementary and Combined Outlying Schools (Elementary Teachers and ECE Amounts)

Elementary Teachers Amount

The Outlying Schools Staffing component is designed to provide incremental funding for elementary teachers beyond what is funded through the CSF – Per Pupil Allocation.

The Elementary Teachers amount of the Outlying Schools Staffing component is calculated as follows:

Step 1: Determine the minimum FTE of elementary teachers that the school generates using the following table:

Elementary ADE	Minimum Elementary Teacher FTE
$0 < \text{Elementary ADE} < 50$	Greater of 1 or $[42.5/49 + (6.5/49 \times \text{Elementary ADE})]$
$\text{Elementary ADE} \geq 50$	7.5

Step 2: Determine the FTE of elementary teachers that would be generated through the CSF – Per Pupil Allocation by the elementary pupils enrolled in the elementary or combined outlying school.

This calculation for the funding method is shown in the formula below:

CSF – Per Pupil Allocation Elementary FTE:

$$\begin{aligned} & (0.04677 \times \text{JK and SK ADE}) \\ & \quad + \\ & (0.06018 \times \text{Grades 1 to 3 ADE}) \\ & \quad + \\ & (0.04878 \times \text{Grades 4 to 8 ADE}) \end{aligned}$$

Step 3: Subtract the number of FTE elementary teachers funded through the CSF – Per Pupil Allocation from the minimum FTE of elementary teachers determined in Step 1. This represents the number of additional elementary teachers that need to be funded through the Outlying Schools Staffing component.

If this calculation results in a negative number, the FTE of elementary teachers is deemed to be zero.

Step 4: Multiply the FTE of elementary teachers determined in Step 3 by the benchmark teacher salary with benefits.

Early Childhood Educators (ECEs) Amount

Funding for ECEs in elementary and combined elementary/secondary outlying schools is based on the following:

- at least 16 ADE and less than 42 ADE in junior kindergarten or senior kindergarten generate funding for a minimum of 1.0 FTE ECEs
- at least 42 ADE in junior kindergarten or senior kindergarten generate funding for a minimum of 2.0 FTE ECEs

Schools with less than 16 ADE in junior kindergarten and/or senior kindergarten do not generate funding for a minimum number of ECEs.

The number of additional FTE ECEs funded through the Outlying Schools Staffing component is determined by subtracting the FTE of ECEs funded through the CSF – Per Pupil Allocation from the minimum FTE of ECEs determined above. This is shown in the table below:

JK/SK ADE	Funded FTE ECEs
$16 \leq \text{ADE} < 42$	greater of $[1.0 - (0.03911 \times \text{JK/SK ADE})]$ or 0
$\text{ADE} \geq 42$	greater of $[2.0 - (0.03911 \times \text{JK/SK ADE})]$ or 0

The total funding for ECEs is calculated by multiplying the staffing determined above by the benchmark ECE salary with benefits.

Secondary and Combined Elementary/Secondary Outlying Schools (Secondary Teachers Amount)

Secondary Teachers Amount

The Outlying Schools Staffing component is designed to provide incremental funding for secondary teachers beyond what is funded through the CSF – Per Pupil Allocation (and in the case of the French-language school boards, the Secondary and Combined Schools Enrolment-based amount of the CSF – ALF component), including a minimum of 14 FTE teachers for secondary or combined outlying schools with 50 or more secondary ADE.

The Secondary Teachers amount of the Outlying Schools Staffing component is calculated as follows:

Step 1: Determine the minimum FTE of secondary teachers that the school generates using the following formula:

Minimum Secondary Teacher FTE:

Greater of 1 OR [Lesser of 14 or $(36/49 + 13/49 \times \text{Secondary ADE})$]

Step 2: Determine the FTE of secondary teachers that would be generated through the CSF – Per Pupil Allocation by the number of secondary pupils enrolled in the secondary or combined elementary/secondary outlying school. This calculation is shown in the formula below:

CSF – Per Pupil Allocation Secondary Teacher FTE¹:

$0.05413 \times \text{Secondary ADE}$

Step 3: Subtract the FTE of secondary teachers funded through the CSF – Per Pupil Allocation from the minimum FTE of secondary teachers determined in Step 1. This represents the FTE of additional secondary teachers that need to be funded through the Outlying Schools Staffing component.

If this calculation results in a negative number, the FTE of secondary teachers is deemed to be zero.

Step 4: Multiply the FTE of secondary teachers determined in Step 3 by the benchmark teacher salary with benefits. In the case of French-language school boards, this amount is adjusted by any funding generated by the school through the Secondary and Combined Schools Enrolment-based amount of the CSF – ALF component.

CSF – Remote and Rural Component

This staffing component supports the higher per-pupil classroom staffing cost of small school boards, as well as for school boards that are distant from major urban centres, and for school boards with schools that are distant from one another.

¹ Staff per pupil amount for classroom teacher is based on the Secondary amount within the CSF - Per Pupil Allocation, which includes differentiated funding for online learning class size.

It is calculated by summing the Small School Board amount, Distance amount (including French-Language Equivalence for French-language school boards), and Dispersion amounts listed below.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – Remote and Rural component, using different benchmarks under the same funding methodology.

Small School Board Amount

This amount recognizes that smaller school boards may have higher classroom staffing costs due to smaller average class sizes in small schools. Small school board funding is calculated by multiplying the per-pupil amount based on ADE, shown in the table below, by the ADE of the school board.

Enrolment	Per-Pupil Amount
0 < ADE < 4,000	$\$138.46 - (ADE \times \$0.00752)$
$4,000 \leq ADE < 8,000$	$\$108.39 - (ADE - 4,000) \times \0.00864
$ADE \geq 8,000$	$\$73.84 - (ADE - 8,000) \times \0.00923^*

*If amount calculated above is negative, it is deemed to be zero.

Distance Amount

This amount accounts for the additional classroom staffing costs due to smaller average class size in schools that are remote and distant from urban centres. This amount also recognizes that, much like remote school boards, French-language school boards operating in a minority language context face higher classroom staffing costs.

In year two of the five-year phase-in of 2021 census data, the Distance amount is composed of:

- 3/5 of the 2011 Census Distance amount based on the '2011 Census Urban Factor Calculation' and '2011 Census Funding Calculation Factors' as outlined below
- 2/5 of the 2021 Census Distance amount based on the '2021 Census Urban Factor Calculation' and '2021 Census Funding Calculation Factors' as outlined below

Funding Calculation Factors

	2011 Census Funding Calculation Factors	2021 Census Funding Calculation Factors
Distance to Urban Centre	Distance is measured by road distance from the central school board office to the nearest city or town with a population of at least 200,000 based on the 2011 census (i.e., Toronto, Ottawa, Hamilton, London, Windsor, Brampton, Kitchener, Mississauga, Markham or Vaughan).	Distance is measured by road distance from the central school board office to the nearest city or town with a population of at least 200,000 based on the 2021 census (i.e., Toronto, Ottawa, Hamilton, London, Windsor, Brampton, Kitchener, Mississauga, Markham, Oakville, Richmond Hill or Vaughan).
Urban Factor	Each school board's urban factor is based on municipal organizations and population data from the 2011 census. The process used to calculate the urban factor is described below.	Each school board's urban factor is based on municipal organizations and population data from the 2021 census. The process used to calculate the urban factor is described below.

2011 Census Urban Factor Calculation

- Step 1: For each school facility in the school board, the school facility is first mapped to a census subdivision (CSD) using its postal code. The Urban Factor for the school facility is then calculated using the following approach:

CSD Based on School's Postal Code with a Population of	Urban Factor for School Facility
0 – 24,999	1
25,000 – 199,999	$1 - [(population - 25,000) / 175,000]$
200,000 or more	0

- Step 2: The Urban Factor determined above is multiplied by the ADE of the school facility.
- Step 3: The products determined in step 2 for each school facility are then summed for the school board and divided by the total ADE of the school board to get the school board's 2011 Census Urban Factor.

2021 Census Urban Factor Calculation

- Step 1: For each student attending a school of the school board, the student is first mapped to a Census subdivision (CSD) using their home postal code. The Urban Factor for the student is then calculated using the following approach:

CSD Based on Student's Postal Code with a Population of	Urban Factor for the Student
0 – 24,999	1
25,000 – 199,999	$1 - [(population - 25,000)/175,000]$
200,000 or more	0

- Step 2: The 2021 Census Urban Factor of all students in the school board are summed and divided by the total student headcount of the school board to get the school board's Urban Factor.

Each school board's distance in kilometres and Urban Factor (based on a combination of 2011 and 2021 census data) are set out in the Core Ed regulation.

Tiered Per-Pupil Amounts

The following table is used to calculate the per-pupil amount based on distance in kilometres.

Distance	Per-Pupil Amount
0 to < 151 kilometres	\$0
151 to < 650 kilometres	$\$0.47238 \times (Distance - 150)$
650 to < 1,150 kilometres	$\$236.19 + [\$0.06358 \times (Distance - 650)]$
1,150+ kilometres	\$267.98

Calculating Distance Amount

Funding through the Distance amount is calculated using the three steps described below.

	2011 Census Distance Amount	2021 Census Distance Amount
Step 1: Calculate Per-Pupil Amount Based on Distance to Major Urban Centre	The per-pupil amount is calculated using the table above applying the distance to major urban centre.	The per-pupil amount is calculated using the table above applying the distance to major urban centre.
Step 2: Calculate Distance/Urban Funding	Multiply the per-pupil amount calculated in Step 1 by the 2011 Census Urban Factor, and then multiply by the total ADE.	Multiply the per-pupil amount calculated in Step 1 by the 2021 Census Urban Factor, and then multiply by the total ADE.
Step 3: Determine French-Language Equivalence for French-Language School Boards	French-language school boards receive the higher of the amount calculated in step 2 or a distance amount of \$77.16 per pupil multiplied by the total ADE.	French-language school boards receive the higher of the amount calculated in step 2 or a distance amount of \$77.16 per pupil multiplied by the total ADE.

Dispersion Amount

This amount recognizes the higher classroom staffing costs due to smaller average class sizes in widely dispersed schools.

This dispersion distance is expressed by combining the following:

- the average distance between a board's schools, calculated based on the shortest unique road route linking all the schools in a school board, weighted at 0.8

- the average road distance between the central school board office and each school of the board, calculated based on the shortest unique road route linking the school board office with each school, weighted at 0.2

Only school boards with an average school dispersion distance greater than 14 kilometres qualify for funding under the Dispersion amount.

In year two of the five-year phase-in of 2021 census data, the Dispersion amount is calculated using a phased-in average school dispersion distance composed of:

- 3/5 of the 2011 census average school dispersion distance
- 2/5 of the 2021 census average school dispersion distance

Funding is calculated for school boards with an average school dispersion distance greater than 14 kilometres using the two steps described below.

Step 1: Calculate Per-Pupil Amount Based on School Dispersion	$\$2.48548 \times (\text{phased-in average school dispersion distance} - 14 \text{ km})$
Step 2: Determine School Dispersion Funding	Multiply the per-pupil amount from Step 1 by total ADE

Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

CSF – Supports for Students Component

The CSF – Supports for Students component provides flexible funding for school boards to support the learning needs of students, which may include special education, mental health and well-being, language instruction, Indigenous education and science, technology, engineering and mathematics (STEM) programming. Funding supports teachers (including occasional teachers), and educational assistants in respective collective agreements.

School boards should use this funding, known as Supports for Students Fund (SSF) or as Investment in System Priorities (ISP), along with the other portions of funding within the Supports for Students component in LRF and SFF, for its intended purpose under respective collective agreements for appropriate employee groups.

Note that other portions of this funding support non-classroom staffing through the Supports for Students components within LRF and SFF respectively.

Each school board's allocation of the CSF – Supports for Students component is set out in the Core Ed regulation.

Funds provided through the Supplemental Adult Day School/Continuing Education component of the Continuing Education and Other Programs Allocation within the LRF may be required for compensation or staffing as per the SSF, in accordance with the applicable collective agreements.

CSF – Maternity Leave Component

This component is intended for expanded eligibility for expanded benefits for maternity leave for staff supported through the CSF.

Note that the non-classroom staffing portion of this funding is in the LRF – Maternity Leave, Sick Leave, and Non-Union component.

Each school board's funding under the CSF – Maternity Leave component is set out in the Core Ed regulation.

CSF – Benefits Trusts Component

The CSF – Benefits Trusts component provides the incremental funding required to support the Employee Life and Health Trusts (ELHTs) for classroom staff.

Note that other portions of this funding support non-classroom, school operations, and school board administration staff through the Benefits Trusts components within LRF, SFF, and SBAF respectively.

The incremental funding consists of the Crown Contribution and Benefits Stabilization Adjustment.

Crown Contribution

The Crown Contribution supports the government share of the negotiated benefits funding increases per FTE. It mainly reflects the difference between the ELHT payment amount per FTE, which is negotiated and reflected in the collective agreements, and the average benefit cost per FTE for all school boards for each employee/bargaining group. The average benefits cost per FTE for all school boards for each employee/bargaining group is a fixed amount based on the 2014–15 benefits cost per FTE for an employee/bargaining group plus 4 per cent increases for each year in 2015–16 and 2016–17 only.

Note: Core Ed amounts to support salary increases results in increased benefits funding through the benefits benchmarks and notional shares as these are specified

as a percentage of salary. A portion of the benefits benchmarks and notional shares are still attributable to funding to support employee health, life and dental benefits, which are provided through the ELHTs. Since a portion of this increased benefits funding is still notionally attributable to increased funding for contributions to the ELHTs, it is necessary to net out the funding increases notionally attributable to ELHT contributions resulting from salary increases for 2017–18 onwards from this additional funding for Crown Contributions towards ELHT funding.

Benefits Stabilization Adjustment

The Benefits Stabilization Adjustment “trues-up” school boards to their pre ELHT benefits costs structure per FTE. It is the sum of the differences between the average benefits cost per FTE for all boards and that for a school board based on the 2014–15 benefit cost per FTE for an employee/bargaining group plus 4 per cent increases for each of 2015–16 and 2016–17.

Each school board's funding amounts under the CSF – Benefits Trusts component are set out in the Core Ed regulation.

New Teacher Induction Program (NTIP) Component

The NTIP component is designed to support the growth and professional development of new teachers in the publicly funded school sector. The [NTIP](#) supports new teachers in developing the requisite skills and knowledge to be effective as teachers in Ontario.

NTIP includes the following:

- orientation for all new teachers to the school and school board
- mentoring for new teachers by experienced teachers
- professional learning relevant to the individual needs of new teachers

In addition to the NTIP induction elements, new permanent hires are evaluated twice within their first 12 months of employment through the Teacher Performance Appraisal process.

School boards will receive funding for the NTIP component that is the lesser of the following:

- \$60,607.79 base amount per school board plus \$1,296.49 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

- a school board's eligible current year's expenses for NTIP

School boards are expected to use NTIP funding for eligible NTIP expenses and are required to meet NTIP program requirements per legislation and the *New Teacher Induction Program: Induction Elements Manual*. School boards are expected to continue to submit an NTIP plan and a final report (including a detailed accounting statement) to the Professionalism, Teaching Policy and Standards Unit (within the Strategic Policy and Education Workforce Branch) and the ministry's regional offices.

Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide. Below is a summary of how school boards may use NTIP funding.

NTIP Required Teachers

The school board shall provide NTIP to the following:

- 1st year permanent hires
 - Teachers certified by the Ontario College of Teachers hired into a permanent position – full-time or part-time – by a school board to begin teaching for the first time in Ontario's publicly funded school system
- 2nd year permanent hires who do not successfully complete NTIP in their first year

Mentors

School boards shall support NTIP mentors. Mentors are considered to be experienced teachers supporting NTIP teachers.

Long-Term Occasional Teachers

School boards are encouraged to provide the induction elements to 1st year long-term occasional teachers with assignments of 97 days or longer (i.e., certified occasional teachers in their first long-term assignment, with that assignment being 97 or more consecutive school days as a substitute for the same teacher).

Additional NTIP Eligible Teachers

Any teacher in their first five years who falls outside of the NTIP required definition is eligible for support. This includes the following:

- newly hired occasional teachers in their first five years of teaching (both long term and daily occasional)
- continuing education teachers
- permanent teachers who have successfully completed their NTIP teacher performance appraisal (TPA) within their first five years
- mentors supporting any teacher in their first five years (e.g., teacher-candidates, occasional teachers), including associate teachers hosting a teacher-candidate from a faculty of education as well as teachers mentoring Indigenous language educators

Teacher Learning and Innovation Component

The Teacher Learning and Innovation component supports ongoing teacher professional learning. This funding enables school boards to support teacher leadership, collaboration, responsive learning and sharing of effective practices within schools, within school boards and across the province.

Funding may be used in accordance with local needs and in alignment with current provincial priorities for education.

The funding may be used to:

- identify specific schools or school teams with innovative practices
- create new or augment existing professional learning designs
- support proposals from teacher teams for learning projects responsive to professional learning needs and current educational issues

This component is calculated as follows:

$$\$20,000.00 + [\$25,000.00 \text{ if } (ADE \geq 500)] + [\$18,000.00 \text{ if } (ADE \geq 50,000)]$$

Retirement Gratuities Component

In 2015–16, one-time funding was provided for the early payout of retirement gratuities based on the amount that the school board's retirement gratuity early payout exceeded the school board's funded retirement gratuities liability as at August 31, 2016. The funding adjustment started in 2016–17 continues.

This funding is calculated by dividing the one-time funding provided for the retirement gratuity payout and the one-time gain reported in the 2015–16 financial statements by the school board's Employee Average Remaining Service Life (EARSL) as at August 31, 2016. School boards will also be required to continue managing, for compliance purposes each year, a portion of their remaining unfunded retirement gratuity liability over the school boards' remaining EARSL.

Occasional Teacher Top-up Component

Top-up funding is provided for the salaries and benefits of occasional teachers (also known as supply teachers). Funding is provided to school boards whose additional costs to raise the supply teacher rates to the level identified in their respective collective agreements starting in 2024–25 are higher than the incremental funding provided through the adjusted supply teacher benchmark in the CSF-Per Pupil Allocation. This is the second year of a four-year funding adjustment, to enable those school boards time to adjust their cost structures to meet the supply teacher rates as per the terms of their respective 2022–2026 teachers' collective agreements.

This top-up supplements the funding for supply teachers through the CSF – Per Pupil Allocation.

Each eligible school board's Occasional Teacher Top-up component is set out in the Core Ed regulation.

4. Indigenous Education Classroom Staffing Allocation

This allocation provides funding for educators to deliver First Nations, Métis, and Inuit Studies courses and Indigenous Languages programming. This programming supports the academic success and well-being of First Nations, Métis and Inuit students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions. There are Ministry of Education policies and expectations for offering these programs.

Funding may only be used for its intended purpose. This funding is intended to allow school boards to offer the following despite low course enrolment:

- First, Nation, Métis and Inuit Studies courses from Grade 9 to Grade 12
- Indigenous languages programs from junior kindergarten to Grade 12

Further details regarding enveloping and financial reporting of the various components of the Indigenous Education Classroom Staffing Allocation can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

The Indigenous Education Classroom Staffing Allocation includes the following components:

- First Nations, Métis, and Inuit (FNMI) Studies component
- Indigenous Languages component

First Nations, Métis and Inuit Studies Component

Funding through the First Nations, Métis, and Inuit Studies component supports secondary First Nations, Métis, and Inuit Studies courses¹.

The First Nations, Métis, and Inuit Studies component is designed to provide incremental funding for secondary teachers beyond what is funded through the CSF – Per Pupil Allocation. Combined with funding through the CSF – Per Pupil Allocation, funding through this component supports the cost of a teacher when enrolment in an eligible course in a school² is greater than or equal to eight students³ Where enrolment is less than eight students, the First Nations, Métis, and Inuit Studies component funding is pro-rated to support a portion of the cost of a teacher. Where enrolment for a First Nations, Métis, and Inuit Studies course in a school is at least 23 students, funding to support the cost of a teacher is provided through the CSF – Per Pupil Allocation solely.

First Nations, Métis, and Inuit Studies funding for secondary teachers is calculated for each school board by multiplying the total First Nations, Métis, and Inuit Studies funded enrolment by a benchmark⁴ of \$733.60. First Nations, Métis, and Inuit Studies funded enrolment is calculated per course in a school, across all

¹ Refer to the [Common Course Codes document](#) on the Ministry of Education website for course listings.

² Schools in regard to the First Nations, Métis, and Inuit Studies component refers to the program definition of schools used to track enrolment in the ONSIS system, i.e., Board School ID (BSID), and includes schools consisting purely of remote learning students.

³ Adult and fully high-credit pupils (no regular day school ADE) are not included as they do not generate funding through this allocation.

⁴ Per-pupil funding is based on the funded average class size of 23 for secondary in-person and remote learning and includes preparation time for the teacher.

classes and semesters for the school year, based on the table below and totalled to a school board level:

Actual Enrolment (pupil credits)	First Nations, Métis, and Inuit Studies Funded Enrolment (pupil credits)
$0 < \text{enrolment} < 8$	$(\text{enrolment} \div 8) \times 15$
$8 \leq \text{enrolment} < 23$	$23 - \text{enrolment}$
$\text{enrolment} \geq 23$	0

School boards are required to deliver First Nations, Métis and Inuit Studies courses within the First Nations, Métis, and Inuit Studies curriculum in any secondary school where a minimum of 8 secondary pupils of the board enroll in the course.

The teacher salary and benefits required to deliver the course may be reported as spending under this component. Unused First Nations, Métis, and Inuit Studies component funding, surplus beyond the cost of teacher salary and benefits, must be reported through the *Board Action Plan on Indigenous Education* and spent under the Board Action Plan (BAP) component of the LRF to better support the success and well-being of First Nations, Métis and Inuit students, and build the knowledge of all students on Indigenous histories, cultures, perspectives and contributions. Further details regarding enveloping and financial reporting of First Nations, Métis, and Inuit Studies component funding can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

Indigenous Languages Component

The Indigenous Languages component supports elementary and secondary Indigenous languages programs from junior kindergarten to Grade 12.

Only Indigenous language programs offered during the school day are eligible for funding through the Indigenous Languages component.

To allow school boards to offer these programs where course enrolment is low, the funding benchmarks for Indigenous languages are based on an average class size of 12 students.

Indigenous Languages – Elementary

Indigenous Languages funding for the elementary panel is based on the number of pupils enrolled on October 31 and the average daily length of the program as follows:

Average length of program	Staff per 12 elementary students	Amount per pupil¹ enrolled in the program
20 – 39 minutes per day	0.20	\$1,687.28
40 minutes or more per day	0.30	\$2,530.93

Indigenous Languages – Secondary

Indigenous languages funding for the secondary panel is determined according to credits as follows:

Grades	Staff per 12 secondary students	Amount per-pupil¹ credit
9 to 12	0.167	\$1,406.07

School boards are required to deliver courses within the Native Languages curriculum in any secondary school where a minimum of 8 secondary students (i.e., pupils of the board) in that school enroll in the course. Combined with funding through the CSF – Per Pupil Allocation, funding for secondary schools through this allocation supports the cost of a teacher when 8 secondary pupils of the school board are enrolled in the course.

The teacher salary and benefits required to deliver the course may be reported as spending under this component. Unused Indigenous Languages component funding, surplus beyond the cost of teacher salary and benefits, must be reported through the *Board Action Plan on Indigenous Education* and spent under the BAP component of the LRF to better support the academic success and well-being of First Nations, Métis and Inuit students, and build the knowledge of all students on Indigenous histories, cultures, perspectives and contributions. Further details regarding enveloping and financial reporting of Indigenous Languages component funding can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

¹ Excludes adult and fully high-credit pupils

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

This allocation provides funding for classroom-based staff to help students facing barriers to success, including supports for literacy and numeracy. This funding is intended to create more equitable outcomes for students through experiential learning, outdoor education, Student Success teachers for Grades 7 to 12, and Grade 7 and 8 Student Success and literacy and numeracy teachers.

The Supplemental Staffing Allocation – Literacy, Numeracy and Other Programs includes the following components:

- CSF – Demographic Needs component
- CSF – Student Success, Grade 7 to 12 component
- Grade 7 and 8 Student Success and Literacy and Numeracy component
- CSF – Experiential Learning (EL) component
- CSF – Outdoor Education component

CSF – Demographic Needs Component

The CSF – Demographic Needs component provides funding based on social and economic indicators that are associated with students facing barriers to success. This component supports school boards in offering a wide range of programs tailored to the local needs of their students. Examples of programs include reading recovery and withdrawal for individualized support. School boards have considerable latitude in determining the type of program and support that they provide with this funding.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – Demographic Needs component, using different benchmarks under the same funding methodology.

The CSF – Demographic Needs component is calculated as follows:

$$\text{Funding Units} \times (\$210.08 \text{ per funding unit})$$

For year two of the phase-in of 2021 census data, the CSF – Demographic Needs component is determined by taking the following:

- 3/5 of the 'Proxy Based on the Former Demographic Allocation'
- 2/5 of the 'Funding Units Calculation'

Funding Units Calculation

Funding units are calculated at each school of the school board as follows:

1. The estimated percentage of students facing barriers to success is calculated as an ADE-weighted average for the given school year based on low household income using the 2021 census Market Basket Measure (MBM).
2. The school's ADE facing barriers is estimated by multiplying the school's total ADE for the given school year by the estimated percentage of students facing barriers to success.
3. Each ADE facing barriers at the school generates funding units as follows:
 - a. Base funding: One funding unit for each ADE facing barriers.
 - b. Targeted funding (only for schools with an estimate of students facing barriers to success that is 10 per cent or greater): Up to 25 additional funding units for each ADE facing barriers, scaled linearly between an estimate of ADE facing barriers between 10 and 20 per cent.

The total of funding units for the school board is the sum of the "funding units" at each of its schools for the given school year.

Proxy Based on the Former Demographic Allocation

Using the enrolment data provided by school boards and weighted socio-economic indicators based on 2006 census, a proxy has been applied based on the former Demographic Allocation to determine equivalent funding units.

Each school board's CSF – Demographic Needs component is set out in the Core Ed regulation.

CSF – Student Success, Grade 7 to 12 Component

The purpose of this component is to create more equitable outcomes for students and assist students who face barriers to success. This funding is to be used to support opportunities for students to engage and re-engage in their learning, meet provincial standards (including in de-streamed Grade 9 courses), engage in effective education and career/life planning, and meet graduation requirements (including passing the secondary school literacy graduation requirement and making successful transitions to their initial post-secondary destination such as apprenticeship, college, community living, university and workplace).

Note that the non-classroom staffing portion of this funding, including transportation, is in the LRF – Student Success, Grade 7 to 12 component.

Funding for the Student Success, Grade 7 to 12 component is calculated as follows:

Item	Amount	Description	Calculation
(A)	Enrolment	based on enrolment in Grades 4 to 12	Grades 4 to 8 ADE × \$15.43 + Grades 9 to 12 ADE × \$38.16
(B)	Demographic	based on the school board's share of the CSF – Demographic Needs component	School board's CSF – Demographic Needs component / Total Provincial CSF – Demographic Needs component ¹ × \$15,516,362.00
(C)	Dispersion	using the same factors that are used in the CSF – Remote and Rural component	(Grades 4 to 8 ADE × 0.32 + Grades 9 to 12 ADE × 0.79) × Remote and Rural phased-in average school dispersion distance ²
Total Student Success = (A) + (B) + (C)			

Additional information about the implementation of the Student Success, Grade 7 to 12 component can be found in the *Implementation Criteria for Select Student Success Programs* document.

Grade 7 and 8 Student Success and Literacy and Numeracy Component

The Grade 7 and 8 Student Success and Literacy and Numeracy Teachers component supports the costs of Grade 7 and 8 Student Success and literacy and numeracy teachers.

¹ Each school board's CSF - Demographic component is set out in the Core Ed regulation.

² Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

These teachers monitor and track the progress of students facing barriers to success; support school-wide efforts to improve outcomes for students facing barriers to success; provide direct support/instruction to students in order to improve student achievement, school engagement, and transitions; and work with families and the community to support student success.

Grades 7 and 8 Student Success teachers can support students in the following ways:

- Timely and effective academic gap closing strategies in Grades 7 and 8 for students who are not achieving consistent success and/or did not meet provincial standard on Grade 6 EQAO assessments
- Re-engaging and supporting Grades 7 and 8 students who may face barriers to success
- Secondary school course selection (in Grade 8) supporting students in their education and career/life planning
- Grade-to-grade and school-to-school transition planning, including preparing students for success in a de-streamed Grade 9 program

Grade 7 & 8 Student Success and Literacy and Numeracy Teachers:

$$\$32.40 \times \text{ADE (Grades 4 to 8)} \times (1 + \text{Average Elementary Qualifications \& Experience Factor})$$

Additional information about the implementation of the Grade 7 and 8 Student Success and Literacy and Numeracy component can be found in the *Implementation Criteria for Select Student Success Programs* document.

CSF – Experiential Learning Component

The CSF – Experiential Learning component provides funding for staff that support opportunities for students to participate in learning experiences connected to a community or economic sector, reflect on those experiences to derive meaning, and then apply their learning in various aspects of their lives, including education and career/life planning. Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – Experiential Learning component.

The CSF – Experiential Learning component is calculated as follows:

Item	Amount	Description	Calculation
(A)	Base	School board amount	\$101,237.05
(B)	Enrolment	based on enrolment in junior kindergarten to Grade 12	Total ADE × \$1.20278141
(C)	Demographic	based on the school board's share of the CSF – Demographic Needs component	School board's CSF – Demographic Needs component / Total Provincial CSF – Demographic Needs component ¹ × \$1,094,226.46012441
(D)	Dispersion	using the same factors that are used in the CSF – Remote and Rural component	Total ADE × \$0.02380978 × Remote and Rural phased-in average school dispersion distance ²
Total CSF – Experiential Learning amount = (A) + (B) + (C) + (D)			

Additional information about the implementation of the Experiential Learning component can be found in the *Implementation Criteria for Select Student Success Programs* document.

CSF – Outdoor Education Component

This funding provides elementary and secondary students with learning experiences in the outdoors.

¹ Each school board's CSF - Demographic Needs component is set out in the Core Ed regulation.

² Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

Note that other portions of this funding support non-classroom staffing and classroom resources through the LRF – Outdoor Education component, using different benchmarks under the same funding methodology.

This component is calculated as follows:

$$\$1,119.95245444 \text{ per school board} + (\$1.90736343 \times \text{ADE})$$

Additional information about the implementation of the Outdoor Education component can be found in the *Implementation Criteria for Select Student Success Programs* document.

Learning Resources Fund (LRF)

The Learning Resources Fund (LRF) provides school boards with funding to support the costs of staffing typically required outside of the classroom to support student needs, such as mental health workers, as well as non-staffing classroom costs, such as learning materials and classroom equipment.

The LRF comprises the following allocations, with several components within these:

Name of Allocation	Description of Funding
1. LRF – Per Pupil Allocation	For classroom materials and resources (for example, classroom supplies, textbooks, technological devices) as well as various staff supporting students outside of the classroom (e.g., professionals and para-professionals, teacher-librarians, guidance teacher-counsellors).
2. Language Supports and Local Circumstances Allocation	Additional funding for classroom materials and resources (e.g., textbooks) supporting the implementation of English-language and French-language instruction, as well as for other staff and learning resources that supplement core classroom programming.
3. Indigenous Education Supports Allocation	For programming and initiatives that address the academic success and well-being of Indigenous students and build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions. This includes funding for an Indigenous Education Lead who is accountable for the implementation of the school boards' <i>Board Action Plan on Indigenous Education</i> .

Name of Allocation	Description of Funding
4. Mental Health and Wellness Allocation	For a variety of initiatives and staffing related to student mental health and wellness, including a mental health lead, frontline mental health workers in secondary schools, professional/paraprofessional staff (e.g., psychologists, social workers and child/youth workers), professional development for educators, and work with community partners
5. Student Safety and Well-Being Allocation	For staff and programming focused on promoting well-being and inclusive education. These include strengthening positive school climates; supporting students to re-integrate into the education system who have been excluded under clause 265(1)(m) of the <i>Education Act</i> , suspension/expulsion programming for students; and supporting student engagement, participation and leadership skills development at priority urban high schools.
6. Continuing Education and Other Programs Allocation	For programs primarily outside the regular day-school program (e.g., tutoring, adult education, summer school) to support student achievement and address learning needs.
7. School Management Allocation	For administration and leadership and related costs in schools as well as for remote learning instruction.
8. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators	For program leadership and to support school boards in offering a wide range of programs tailored to the local needs of their students.

New in 2025–26

Updates to Funding for Principals and Vice-Principals

Changes to funding for principals and vice-principals were introduced in-year in 2024–25 related to their 2023–2027 Terms and Conditions of Employment. As part of these changes, the following updates were made within the Learning Resources Fund:

Investment in System Priorities (ISP) for Principals and Vice-Principals Component

In 2024–25, the funding related to ISP for Principals and Vice-Principals was split out into a separate amount from the other funding within the LRF – Supports for Students component of the Language Supports and Local Circumstances Allocation.

In 2025–26, this funding is moving out of the LRF – Supports for Students component into a new ISP for Principals and Vice-Principals component within the School Management Allocation for greater transparency and alignment with other funding for school principals and vice-principals.

The remaining funding within the LRF - Supports for Students component is intended for staffing funded through the LRF, other than principals and vice-principals.

The ISP for Principals and Vice-Principals component supports local priorities to address workload, including the hiring of additional principals or vice-principals and other eligible expenses, in alignment with their 2023–2027 Terms and Conditions of Employment.

School boards will receive funding for the ISP for Principals and Vice-Principals component that is the lesser of the following:

- a school board's 2025–26 ISP for Principals and Vice-Principals component set out in the Core Ed regulation for any unused portion from the 2024–25 LRF – SSF/ISP for Principals and Vice-Principals amount set out in the 2024–25 Core Ed regulation

OR

- a school board's eligible current year's expenses for ISP for principals and vice-principals

Note: Any unspent funding, calculated as the maximum available funding for 2025–26 (i.e., the 2025–26 ISP for Principals and Vice-Principals component and unused 2024–25 amount) less eligible expenses in 2025–26, will be carried over to the 2026–27 school year. There will be no carryover beyond the 2026–27 school year.

Principal and Vice-Principal Salary Grid and Allowances

A new Principal and Vice-Principal Salary Grid and Allowances component was added to the School Management Allocation. This funding is based on the sum of the following:

- Principal Salary Grid amount
- Vice-Principal Salary Grid amount
- Principal Allowance amount
- Vice-Principal Allowance amount

The Principal Salary Grid and Vice-Principal Salary Grid amounts are adjustments to school board funding to recognize each school board's distribution of principals and vice-principals on their own salary grids as compared to the provincially funded average benchmarks, which are set out in the School Management component of the School Management Allocation. Principals have a five-step progression on their salary grids, and vice-principals have a four-step progression.

The calculations for the Principal Salary Grid amount and the Vice-Principal Salary Grid amount include the following elements:

- weighted total number of principals/vice-principals on the school board's salary grid (based on the number of FTEs at each step on the principals'/vice-principals' salary grid multiplied by the corresponding factors for each step of the grid)
- total number of principals/vice-principals on the school board's salary grid
- total number of principals/vice-principals as determined under the School Management component
- benchmark for salary and benefits for principals/vice-principals

Below are the principals' salaries for each of the steps, after multiplying the factor by the funded salary benchmark:

Step on the Salary Grid	Factor	Principals' salaries (excluding benefits)
1	0.930371	\$144,696
2	0.951796	\$148,028
3	0.973220	\$151,360
4	0.994650	\$154,693
5	1.016068	\$158,024

Below are the vice-principals' salaries for each of the steps, after multiplying the factor by the funded salary benchmark:

Step on the Salary Grid	Factor	Vice-principals' salaries (excluding benefits)
1	0.944750	\$129,649
2	0.971063	\$133,260
3	0.997377	\$136,871
4	1.023690	\$140,482

The Principal Allowance amount and the Vice-Principal Allowance amount are provided to school boards for principals and vice-principals working in schools where leadership recruitment and retention tend to be a challenge. Eligible schools generate an allowance of up to \$2,500.00 for principals and up to \$1,500.00 for vice-principals.

For the principals' allowance, a school is eligible if it meets one of the following criteria:

- an elementary, secondary or combined elementary/secondary school with average daily enrolment greater than 1,500 (based on prior year revised estimates)
- a school defined as an [outlying](#) school
- an urban and priority high school as identified in the Core Ed regulation

For the vice-principals' allowance, a school is eligible if it is an urban and priority high school as identified in the Core Ed regulation.

Funding for these allowances is generated on a per-school basis; that is, funding is not based on the actual number of principals and/or vice-principals in a school.

Removal of Time-limited Recent Immigrant Supplement Components

The Recent Immigrant Supplement components for English as a Second Language (ESL)/English Literacy Development (ELD) and the Programme d'appui aux nouveaux arrivants (PANA) are being sunset, as recent immigrant enrolment has returned to pre-pandemic levels provincially, whereby the funding generated by this supplement has declined proportionately and is no longer required.

Indigenous Education Lead

The funding formula related to the Indigenous Education Lead through the Indigenous Education Supports Allocation is being updated to better support the intention of the funding. School boards will generate funding for an Indigenous Education Lead only when a lead is employed in that role.

School boards generate funding up to their maximum Indigenous Education Lead component based on the sum of two amounts:

Salary & Benefits Amount

The maximum Salary & Benefits amount is the equivalent of the SO benchmark of \$166,635.88.

If a school board does not employ an Indigenous Education Lead, the Salary & Benefits amount is \$0.

Travel & Professional Development (PD) Amount

The Travel & PD amount is 10.44 per cent of the generated Salary & Benefits amount.

As per existing policy, this funding is to be used for eligible expenses, including salary, benefits, travel and professional development for the Indigenous Education Lead. Where a lead is hired, any remaining funds not spent on this purpose must continue to be reported and spent under the BAP component of the LRF. The Indigenous Education lead must be a full-time position and must be dedicated.

Further details regarding enveloping and financial reporting of Indigenous Languages component funding can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

Continued Census Data and Related Updates

This is the second year of a five-year phase-in of updates to reflect 2021 Statistics Canada census data as well as related data updates and formula adjustments for the following amounts/components:

- The LRF – ESL/ELD Diversity in English Language Learners (DELL) amount within the LRF – ESL/ELD component of the Language Supports and Local Circumstances Allocation
- The LRF – Actualisation linguistique en français (ALF) component of the Language Supports and Local Circumstances Allocation
- The LRF – Remote and Rural component¹ of the Language Supports and Local Circumstances Allocation
- The Board Action Plan (BAP) component² of the Indigenous Education Supports Allocation
- The Safe and Accepting Schools component of the Student Safety and Well-Being Allocation
- The LRF – Demographic Needs component³ of the Differentiated Supports Allocation

¹ The following, which rely on the distribution of funding through the Remote and Rural components, will also be impacted by this change: the Student Success, Grade 7 to 12 component under the CSF, Experiential Learning components under the CSF and LRF, Safe and Accepting Schools component under the LRF, Measures of Variability (MOV) component under the SEF, and the Executive Staffing component and Declining Enrolment Adjustment (DEA) Allocation under the SBAF.

² The Measures of Variability (MOV) component under the SEF, which relies on the distribution of funding through the BAP component, will also be impacted by this change.

³ The following, which rely on the distribution of funding through the Demographic Needs components, will also be impacted by this change: the Student Success, Grade 7 to 12 component under the CSF and the Experiential Learning components under the CSF and LRF.

1. LRF – Per Pupil Allocation

This allocation provides funding for classroom materials and resources (e.g., classroom supplies, textbooks, technological devices) as well as various staff supporting students outside of the classroom (e.g., professionals and para-professionals, teacher-librarians, guidance teacher-counsellors).

Note that other portions of this funding support classroom staffing through the CSF – Per Pupil Allocation.

Definitions of Elements

Library Services

Salaries and benefits for teacher librarians.

Guidance Services, including Supporting Students in Career Counselling, Student Mental Health and Well-Being

Salaries and benefits for guidance teachers.

Guidance teachers funded through the Intermediate Supplementary Per Pupil Amount and the Secondary Per Pupil Amount support career counselling as well as student well-being and connections to supports for student mental health in Grades 7 to 12.

School boards have the flexibility to use this funding to focus on ensuring students and parents¹ are better informed about future options for initial postsecondary destinations (i.e., apprenticeship, college, community living, university and workplace) and their future careers, and to ensure students have the supports they need to succeed. The funding may support students and their families with preparing for the academic transition to secondary school (e.g., gap closing and course selection); providing opportunities for experiential learning that provide exposure to role models and positive examples of a diversity of careers; navigating career and postsecondary education pathways choices and transitions; and promoting well-being and connecting with mental health supports in keeping with the school boards' mental health strategies.

¹ In this guide, "parents" refers to parents and guardians.

Classroom Consultants

Salaries and benefits for teacher consultants and co-ordinators and program specialists, who assist teachers in developing classroom programming or who work with individual students.

Professionals and Para-professionals

Salaries and benefits for staff who provide support services to students and teachers, such as attendance counsellors, lunchroom supervisors, hall monitors, social workers, child/youth workers, community workers, and computer technicians.

Professionals and para-professionals who provide support for special education, such as psychologists, psychometrists, and speech pathologists, are funded through a combination of the LRF – Per Pupil Allocation, the Special Education Fund, and other allocations.

Elementary Supervision

Student supervision in elementary schools.

Textbooks and Learning Materials

Textbooks and learning materials required to meet the learning expectations of the curriculum may include workbooks, resource materials, science and technological education supplies, lab material kits, library materials, instructional software, other digital learning tools, technology supporting remote and online education, as well as internet expenses. Learning materials may also include those materials that are used by a student and cannot be used again by another student in the next semester (e.g., consumables used in the classroom such as a chemical used in a chemistry experiment and wood in a construction project).

Additional Educational Software Licensing

Digital learning tools that support learning in and outside of the classroom, in addition to funding available in the textbooks and learning materials element.

Classroom Supplies

Materials used in the classroom to facilitate effective learning, including classroom equipment (e.g., electronic white boards). Classroom supplies are not learning materials.

Classroom Computers

Classroom computer hardware and the associated network costs.

Student Technological Devices

Technological devices for student learning, in addition to funding available in the classroom computers element.

Broadband Continuous Improvement

Network connectivity, network infrastructure, network security, and associated operations in schools and school board buildings. This funding is in addition to funding available in the classroom computers element.

Components:

The tables show the components of the LRF – Per Pupil Allocation by panel/grade.

- Kindergarten (JK/SK) component
- Primary (Grades 1 to 3) component
- Junior/Intermediate (Grades 4 to 8) component
- Intermediate (Grades 7 and 8) Supplementary component
- Secondary (Grades 9 to 12) component

KINDERGARTEN (JK/SK) Per Pupil Amount	# staff per 1,000 Average Daily Enrolment¹ (ADE)	benchmark salary + benefits (% of salary)	\$ amount per ADE	
Library Services	Teacher Librarian ²	1.31	\$92,378 + 9.59%	\$132.42
Classroom Consultant		0.41	\$127,165 + 9.35%	\$57.01
Professional/Para- Professional Support		1.73	\$71,989 + 20.17%	\$149.66
Elementary Supervision				\$32.36
Textbooks and Learning Materials				\$70.59
Additional Educational Software Licensing				\$0.86
Classroom Supplies				\$84.72
Classroom Computers				\$35.31
Student Technological Devices				\$7.27
Broadband Continuous Improvement				\$19.34
TOTAL Kindergarten (JK/SK) Per Pupil Amount				\$589.54

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

Kindergarten (JK/SK) Component = Kindergarten ADE × \$589.54

1 For the purposes of this paper, "ADE" refers to regular day-school average daily enrolment (ADE) for pupils of the board, unless otherwise specified.

2 Additional funding is recognized through the Qualifications & Experience (Q&E) Library and Guidance component of the Language Supports and Local Circumstances Staffing Allocation within the LRF.

PRIMARY (Grades 1 to 3) Per Pupil Amount	# staff per 1,000 ADE		benchmark salary + benefits (% of salary)	\$ amount per ADE
Library Services	Teacher Librarian ¹	1.31	\$92,378 + 9.59%	\$132.42
Classroom Consultant		0.41	\$127,165 + 9.35%	\$57.01
Professional/Para-Professional Support		1.73	\$71,989 + 20.17%	\$149.66
Elementary Supervision				\$32.36
Textbooks and Learning Materials				\$70.59
Additional Educational Software Licensing				\$0.86
Classroom Supplies				\$84.72
Classroom Computers				\$35.31
Student Technological Devices				\$7.27
Broadband Continuous Improvement				\$19.34
TOTAL Primary Per Pupil Amount				\$589.54

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

Primary Component = Grades 1 to 3 ADE × \$589.54

¹ Additional funding is recognized through the Qualifications & Experience (Q&E) Library and Guidance component of the Language Supports and Local Circumstances Staffing Allocation within the LRF.

JUNIOR and INTERMEDIATE (Grades 4 to 8) Per Pupil Amount	# staff per 1,000 ADE		benchmark salary + benefits (% of salary)	\$ amount per ADE
Library Services	Teacher Librarian ¹	1.31	\$92,378 + 9.59%	\$132.42
Classroom Consultant		0.41	\$127,165 + 9.35%	\$57.01
Professional/Para-Professional Support		1.73	\$71,989 + 20.17%	\$149.66
Elementary Supervision				\$32.36
Textbooks and Learning Materials				\$70.59
Additional Educational Software Licensing				\$0.86
Classroom Supplies				\$84.72
Classroom Computers				\$35.31
Student Technological Devices				\$7.27
Broadband Continuous Improvement				\$19.34
TOTAL Junior and Intermediate Per Pupil Amount				\$589.54

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

Junior and Intermediate Component = Grades 4 to 8 ADE × \$589.54

¹ Additional funding is recognized through the Qualifications & Experience (Q&E) Library and Guidance component of the Language Supports and Local Circumstances Staffing Allocation within the LRF.

INTERMEDIATE (Grades 7 and 8) Supplementary Per Pupil Amount	# staff per 1,000 ADE	benchmark salary + benefits (% of salary)	\$ amount per ADE
Guidance Teacher: Supporting Students in Career Counselling, Student Mental Health and Well-Being ¹	2.60	\$92,378 + 9.59%	\$263.22

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

Intermediate Supplementary Component = Grades 7 and 8 ADE × \$263.22

¹ Additional funding is recognized through the Qualifications & Experience (Q&E) Library and Guidance component of the Language Supports and Local Circumstances Staffing Allocation within the LRF.

SECONDARY (Grades 9 to 12) Per Pupil Amount	# staff per 1,000 ADE		benchmark salary + benefits (% of salary)	\$ amount per ADE
Library Services	Teacher Librarian ¹	1.10	\$92,378 + 9.59%	\$111.36
Guidance Services	Guidance Teacher ²	2.60		\$263.22
Classroom Consultant		0.46	\$127,165 + 9.35%	\$63.97
Professional/Para-Professional Support		2.21	\$71,989 + 20.17%	\$191.19
Textbooks and Learning Materials				\$94.41
Additional Educational Software Licensing				\$0.86
Classroom Supplies				\$193.21
Classroom Computers				\$46.07
Student Technological Devices				\$7.27
Broadband Continuous Improvement				\$19.34
TOTAL Secondary Per Pupil Amount				\$990.90

NOTE: Pension plan contributions for teachers and other eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

Secondary Component = Grades 9 to 12 ADE × \$990.90

1 Additional funding is recognized through the Qualifications & Experience (Q&E) Library and Guidance component of the Language Supports and Local Circumstances Staffing Allocation within the LRF.

2. Language Supports and Local Circumstances Allocation

This allocation provides additional funding to school boards for classroom materials and resources (for example, textbooks and learning materials) supporting the implementation of English-language and French-language instruction in schools as well as for costs related to other learning resources that supplement core classroom programming.

This allocation includes the following components:

- LRF – ESL/ELD component
- LRF – FSL component
- LRF – PANA component
- LRF – FFL component
- LRF – ALF component
- Q&E Library and Guidance component
- Supplementary Library Staffing component
- LRF – Remote and Rural component
- LRF – Supports for Students component
- Geographic Top-ups component
- Curriculum component
- LRF – Maternity Leave, Sick Leave and Non-Union component
- LRF – Benefits Trusts component

This allocation uses proxy measures in some of its components to determine individual school boards' relative share of funding. The calculations are not intended to count every student who requires support or to determine individual needs for these programs. School boards determine how to use this funding and to provide language services and supports, and other staff and learning resources that supplement core classroom programming, accordingly.

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

The LRF – ESL/ELD component provides English-language school boards with additional resources for non-classroom staffing costs and learning resources to meet the needs of students whose first language may not be English. LRF – ESL/ELD component funding is based on the sum of the LRF – ESL/ELD Recent Immigrant amount and the LRF – ESL/ELD Diversity in English Language Learners (DELL) amount.

Note that the classroom staffing portion of this funding is in the CSF – ESL/ELD component, using different benchmarks under the same funding methodology.

School boards are expected to use this funding for programs and services that are designed to benefit English language learners according to [English Language Learners ESL and ELD Programs and Services: Policies and Procedures for Ontario Elementary and Secondary Schools, Kindergarten to Grade 12](#).

LRF – ESL/ELD Recent Immigrant Amount

The LRF – ESL/ELD Recent Immigrant amount is the sum of the weighted numbers of eligible pupils¹ for each year multiplied by \$214.00.

Over four years, an eligible pupil is estimated to generate funding more than \$12,000 through a combination of this funding in LRF and the portion in CSF – ESL/ELD Recent Immigrant amount. Recent immigrant pupils are deemed eligible to generate this funding if they meet one of the following two criteria:

- they were born in countries in which English is not the first language of a majority of the population
- they were born in countries in which a majority of the population speaks a variety of English that is sufficiently different from the English used in Ontario's English-language school boards

Recent immigrants born in the following countries are not eligible for this funding: Canada, United Kingdom, Ireland, United States, Australia, and New Zealand.

¹ Excludes adult and fully high-credit pupils

The two variables used in calculating this funding are as follows:

- the number of eligible pupils who entered Canada in each year since September 2021
- a weighting factor for each of the four years

Weighting Factors

Year	Start Date	End Date	Weighting Factor
1	September 1, 2024	October 31, 2025	1.00
2	September 1, 2023	August 31, 2024	0.85
3	September 1, 2022	August 31, 2023	0.50
4	September 1, 2021	August 31, 2022	0.25

Number of Eligible Pupils

Principals are required to report through OnSIS the number of enrolled pupils as of October 31 who entered Canada during the last four years and who were born in a country other than Canada, United Kingdom, Ireland, United States, Australia, and New Zealand. Schools are required to attest to reviewing appropriate immigration information to support the number of pupils reported as having entered Canada during the last four years.

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

The LRF – ESL/ELD DELL amount uses a proxy to provide funding to support the additional costs of programs and services for English language learners. This funding supports students not covered by the Recent Immigrant amount.

In year two of the five-year phase-in of 2021 census data, the LRF – ESL/ELD DELL amount is composed of 3/5 of the DELL factor based on 2016 census data and 2/5 composed of the DELL factor based on 2021 census data as outlined below.

$$\text{DELL factor} \times \text{ADE} \times \$12.39917365$$

The “DELL factor” is the estimated percentage of children whose language most often spoken at home is neither English nor French, as estimated by mapping school facilities to CSDs.

Each school board's DELL factor is set out in the Core Ed regulation.

LRF – French as a Second Language (FSL) Component

LRF – FSL component funding is available only to English-language school boards and supports the additional costs related to non-classroom staffing and learning resources to provide Core French, Extended French, and French Immersion programs, as well as the enhancement of FSL-focused supports for educational staff and the enrichment of FSL learning environments and opportunities available to all students.

Note that the classroom staffing portion of this funding is in the CSF – FSL component. The Per-Pupil amount uses different benchmarks under the same funding methodology as the CSF – FSL component.

This allocation comprises two amounts:

Per-Pupil Amount

FSL – Elementary

At the elementary level, funding is provided for Core and Extended French based on enrolment in French programs for students in Grades 4 to 8. French Immersion programs, if offered by the school board, are funded based on enrolment in French programs for students in JK to Grade 8.

Current ministry policy requires that each elementary student¹ accumulate at least 600 hours of French-language instruction by the end of Grade 8. School boards are required to plan their French-language programs so that students meet this requirement.

Funding for the elementary panel is based on students enrolled on October 31 and average daily length of the program, as per the table below:

Program	Average daily length of program	Amount per pupil enrolled in program
Core (Grades 4 to 8)	20 – 59 minutes	\$76.69
Extended (Grades 4 to 8)	60 – 149 minutes	\$87.37
Immersion (JK/SK, Grades 1 to 8)	150 minutes or more	\$97.74

¹ Ontario's curriculum policy pertaining to the relationship between FSL and Native Languages programs outlines exemptions to this requirement.

FSL – Secondary

Funding for the secondary panel is determined according to credits as follows:

Grades	Amount per-pupil credit – French as a subject	Amount per-pupil¹ credit – subjects other than French taught in French
9 and 10	\$15.39	\$25.33
11 and 12	\$20.36	\$39.49

Areas of Intervention Amount

In keeping with the terms of the Canada-Ontario Agreement for Minority Language Education and Second Official Language Instruction, funding through the Areas of Intervention amount supports FSL initiatives in the FSL Action Plan.

This funding is enveloped, in that it can only be spent for its intended purpose based on the parameters (e.g., eligible activities and expenses) set out by the Field Services Branch of the ministry each school year. Any unspent funding must be reported as deferred revenue for future spending within the Areas of Intervention amount. Further details regarding enveloping and financial reporting of Areas of Intervention amount can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

Each school board's Areas of Intervention amount is set out in the Core Ed regulation.

LRF – Programme d'appui aux nouveaux arrivants (PANA) Component

The LRF – PANA component provides French-language school boards with additional resources related to non-classroom staffing and learning resources to meet the needs of students whose first language may not be French or English.

Note that the classroom staffing portion of this funding is in the CSF – PANA component, using different benchmarks under the same funding methodology.

LRF – PANA funding is the sum of the weighted numbers of eligible pupils² for each year multiplied by \$214.00.

¹ Excludes adult and fully high-credit pupils

² Excludes adult and fully high-credit pupils.

Over four years, an eligible pupil is estimated to generate funding more than \$12,000 through a combination of this funding in LRF and the portion in CSF – PANA component. PANA is based on the number of recent immigrant pupils who do not have rights under Section 23¹ of the *Canadian Charter of Rights and Freedoms* but have been admitted to a French-language school through the school board's admission committee.

Recent immigrant pupils are deemed eligible to generate this funding if they meet one of the following two criteria:

- they were born in countries in which neither French nor English is the first language of a majority of the population
- they were born in countries in which a majority of the population speaks a variety of French that is sufficiently different from the French used in Ontario's French-language school boards

Recent immigrants born in the following countries are not eligible for this funding: France, Guadeloupe, Martinique, French Guiana, Réunion Island, Saint Pierre and Miquelon, French Polynesia, New Caledonia, French Southern and Antarctic Lands, Saint Barthélemy, Canada, United Kingdom, Ireland, United States, Australia, and New Zealand.

The two variables used in calculating this funding are as follows:

- the number of eligible pupils who entered Canada in each year since September 2021
- a weighting factor for each of the four years

Weighting Factors

Year	Start Date	End Date	Weighting Factor
1	September 1, 2024	October 31, 2025	1.00
2	September 1, 2023	August 31, 2024	0.85
3	September 1, 2022	August 31, 2023	0.50
4	September 1, 2021	August 31, 2022	0.25

¹ Section 23 refers to linguistic and education rights.

Number of Eligible Pupils

Principals are required to report in OnSIS the number of enrolled pupils as of October 31 who entered Canada during the last four years and who were born in a country other than France, Guadeloupe, Martinique, French Guiana, Réunion Island, Saint Pierre and Miquelon, French Polynesia, New Caledonia, French Southern and Antarctic Lands, Saint Barthélemy, Canada, United Kingdom, Ireland, United States, Australia, and New Zealand. Schools are required to attest to reviewing appropriate immigration documentation to support the number of pupils reported as having entered Canada during the last four years.

LRF – French as a First Language (FFL) Component

This funding, available only to French-language school boards, recognizes the higher costs of instructional materials and program support incurred in providing French-language programs.

Note that the classroom staffing portion of this funding is in the CSF – FFL component, using different benchmarks under the same funding methodology (except the start-up funding for new French-language elementary schools funded solely through this component).

The funding benchmark is \$185.63 per elementary pupil of the school board enrolled on October 31, 2025. The benchmark per secondary day-school ADE pupil is \$163.79.

Start-up funding for new French-language elementary schools is provided at the rate of \$21,888.34 for each new elementary school established by a school board this year. Note: A new elementary school consisting of only remote learning ADE is not eligible for this funding.

LRF – Actualisation linguistique en français (ALF) Component

ALF funding, available only to French-language school boards, is for language instruction to pupils who are entitled to French-language education as identified by the Canadian Charter of Rights and Freedoms and who have limited, or no competency, in French.

Note that the classroom staffing portion of this funding is in the CSF – ALF component, using different benchmarks under the same funding methodology (except the Secondary and Combined School Enrolment-based amount funded solely through the CSF – ALF component).

LRF – ALF component funding supports developing language planning initiatives in schools to engage students and increase their sense of belonging to the French-language school system and Francophone communities as set forth by the Aménagement linguistique policy for French-language schools in Ontario.

This component comprises three amounts:

Per-Pupil Amount

The Per-Pupil amount is calculated by applying the broader community factor (BCF) to a school board's enrolment. The BCF is a proxy measure of each school board's French cultural environment. That is, school boards whose proxy indicates a low French cultural environment have a higher BCF.

In year two of the five-year phase-in of 2021 census data, the Per-Pupil amount is composed of:

- 3/5 of the BCF calculation, which is 1 minus the proportion of the school-age population that has at least one parent with French as their "First Official Language Spoken" based on 2011 census
- 2/5 of the BCF calculation, which is 1 minus the proportion of the total population that has French or French and English as their "First Official Language Spoken" based on 2021 census

The BCF is calculated as follows:

The minimum BCF is set at 75 per cent, and it increases on a sliding scale to a maximum of 100 per cent.

The BCF of each school board is listed in the Core Ed regulation.

The per-pupil amount is as follows:

$$\text{ADE} \times \text{BCF} \times \$40.47$$

School Amount

The school amount is calculated using the definition of a school used in the School Management Allocation of the LRF.

$$\text{Total number of elementary and secondary/combined schools} \times \$6,120.00$$

Board Amount

The board amount for each school board is \$277,680.98.

Qualifications and Experience (Q&E) Library and Guidance Component

The Q&E Library and Guidance component provides funding to school boards with teacher librarians (elementary and secondary) and guidance teachers (intermediate and secondary) who, because of their qualifications and experience, have average funded salaries above the benchmark level used in the LRF – Per Pupil Allocation.

Q&E Library Amount

Elementary Q&E Library Amount

Each school board's elementary average teacher qualifications and experience factor is the greater of:

A/B – 1
or
zero

where

A = weighted total number of elementary teacher FTE on the school board's regular grid (where each cell is weighted by the value specified for that cell on the Instructional Salary matrix)

B = total number of elementary teacher FTE on the board's regular grid

The Q&E Library amount for elementary is calculated as follows:

Average elementary teacher Q&E factor
× Elementary Q&E library per pupil amount (\$132.42) × JK to Grade 8 ADE

Secondary Q&E Library Amount

Each school board's secondary average teacher qualifications and experience factor is the greater of

A/B – 1
or
zero

where

A = weighted total number of secondary teacher FTE on the school board's regular grid (where each cell is weighted by the value specified for that cell on the Instructional Salary matrix)

B = total number of secondary teacher FTE on the school board's regular grid

The Q&E Library amount for secondary is calculated as follows:

Average secondary teacher Q&E factor ×

Secondary Q&E library per pupil amount (\$111.36) ×

Secondary ADE

Q&E Guidance Amount

Intermediate (Grades 7 and 8) Q&E Guidance Amount

Each school board's elementary average teacher qualifications and experience factor is the greater of:

A/B – 1

or

zero

where

A = weighted total number of elementary teacher FTE on the school board's regular grid (where each cell is weighted by the value specified for that cell on the Instructional Salary matrix below)

B = total number of elementary teacher FTE on the board's regular grid

The Q&E Guidance amount for intermediate is calculated as follows:

Average elementary teacher Q&E factor

× Intermediate Q&E guidance per pupil amount (\$263.22) × Grades 7 and 8 ADE

Secondary Q&E Guidance Amount

Each school board's secondary average teacher qualifications and experience factor is the greater of:

A/B - 1
or
zero

where

A = weighted total number of secondary teacher FTE on the school board's regular grid (where each cell is weighted by the value specified for that cell on the Instructional Salary matrix below)

B = total number of secondary teacher FTE on the board's regular grid

The Q&E Guidance amount for secondary is calculated as follows:

Average secondary teacher Q&E factor

× Secondary Q&E guidance per pupil amount (\$263.22) × Secondary ADE

Instructional Salary Matrix (Elementary and Secondary)

Qualifications & Experience	D	C	B	A1	A2	A3	A4
0	0.5825	0.5825	0.5825	0.6178	0.6478	0.7034	0.7427
1	0.6185	0.6185	0.6185	0.6557	0.6882	0.7487	0.7898
2	0.6562	0.6562	0.6562	0.6958	0.7308	0.7960	0.8397
3	0.6941	0.6941	0.6941	0.7359	0.7729	0.8433	0.8897
4	0.7335	0.7335	0.7335	0.7772	0.8165	0.8916	0.9418
5	0.7725	0.7725	0.7725	0.8185	0.8600	0.9398	0.9932
6	0.8104	0.8104	0.8104	0.8599	0.9035	0.9881	1.0453
7	0.8502	0.8502	0.8502	0.9013	0.9475	1.0367	1.0973
8	0.8908	0.8908	0.8908	0.9435	0.9919	1.0856	1.1500
9	0.9315	0.9315	0.9315	0.9856	1.0356	1.1344	1.2025
10 or more	1.0187	1.0187	1.0187	1.0438	1.0999	1.2166	1.2982

Multiplying the instructional salary matrix by the salary benchmark in the LRF – Per Pupil Allocation of \$92,378 gives the provincially funded salary as shown in the grid below:

Qualifications & Experience	D	C	B	A1	A2	A3	A4
0	\$53,810	\$53,810	\$53,810	\$57,071	\$59,842	\$64,979	\$68,609
1	\$57,136	\$57,136	\$57,136	\$60,572	\$63,575	\$69,163	\$72,960
2	\$60,618	\$60,618	\$60,618	\$64,277	\$67,510	\$73,533	\$77,570
3	\$64,120	\$64,120	\$64,120	\$67,981	\$71,399	\$77,902	\$82,189
4	\$67,759	\$67,759	\$67,759	\$71,796	\$75,427	\$82,364	\$87,002
5	\$71,362	\$71,362	\$71,362	\$75,611	\$79,445	\$86,817	\$91,750
6	\$74,863	\$74,863	\$74,863	\$79,436	\$83,464	\$91,279	\$96,563
7	\$78,540	\$78,540	\$78,540	\$83,260	\$87,528	\$95,768	\$101,366
8	\$82,290	\$82,290	\$82,290	\$87,159	\$91,630	\$100,286	\$106,235
9	\$86,050	\$86,050	\$86,050	\$91,048	\$95,667	\$104,794	\$111,085
10 or more	\$94,105	\$94,105	\$94,105	\$96,424	\$101,607	\$112,387	\$119,925

Note 1: These figures do not include benefits.

Note 2: Pension plan contributions for teachers and eligible members of OTPP are matched by the government and are not included in the benchmark salaries and benefits.

Supplementary Library Staffing Component

The Supplementary Library Staffing component is provided for teacher-librarians and/or library technicians to support the learning of elementary school students.

The funding is based on fixed amounts of \$61,923.18 per school board and \$2,062.04 per elementary school within each school board, as below:

$$\$61,923.18 \text{ per school board} + (\$2,062.04 \text{ per elementary school})$$

LRF – Remote and Rural Component

This component supports the higher cost of purchasing goods and services for small school boards, as well as for school boards that are distant from major urban centres, and for school boards with schools that are distant from one another.

Note that other portions of this funding support classroom staffing through the CSF – Remote and Rural component, using different benchmarks under the same funding methodology.

The component is calculated by summing the Small School Board amount, Distance amount (including French-Language Equivalence), and Dispersion amounts listed below.

Small School Board Amount

This amount recognizes that smaller school boards may have higher costs for goods and services. School board funding is calculated by multiplying the per-pupil amount based on ADE, shown in the table below, by the ADE of the school board.

Enrolment	Per-Pupil Amount
0 < ADE < 4,000	$\$224.74 - (ADE \times \$0.01221)$
4,000 < ADE < 8,000	$\$175.92 - (ADE - 4,000) \times \0.01402
ADE ≥ 8,000	$\$119.86 - (ADE - 8,000) \times \0.01498 *

*If amount calculated above is negative, it is deemed to be zero.

Distance Amount

This amount accounts for the additional costs of goods and services related to remoteness and the absence of nearby urban centres. This amount also recognizes that, much like remote school boards, French-language school boards operating in a minority language context face higher costs in obtaining goods and services.

In year two of the five-year phase-in of 2021 census data, the Distance amount is composed of:

- 3/5 of the 2011 Census Distance amount based on the '2011 Census Urban Factor Calculation' and '2011 Census Funding Calculation Factors' as outlined below
- 2/5 of the 2021 Census Distance amount based on the '2021 Census Urban Factor Calculation' and '2021 Census Funding Calculation Factors' as outlined below

Funding Calculation Factors

	2011 Census Funding Calculation Factors	2021 Census Funding Calculation Factors
Distance to Urban Centre	Distance is measured by road distance from the central school board office to the nearest city or town with a population of at least 200,000 based on the 2011 census (i.e., Toronto, Ottawa, Hamilton, London, Windsor, Brampton, Kitchener, Mississauga, Markham or Vaughan).	Distance is measured by road distance from the central school board office to the nearest city or town with a population of at least 200,000 based on the 2021 census (i.e., Toronto, Ottawa, Hamilton, London, Windsor, Brampton, Kitchener, Mississauga, Markham, Oakville, Richmond Hill or Vaughan).
Urban Factor	Each school board's urban factor is based on municipal organizations and population data from the 2011 census. The process used to calculate the urban factor is described below.	Each school board's urban factor is based on municipal organizations and population data from the 2021 census. The process used to calculate the urban factor is described below.

Tiered Per-Pupil Amounts

The following table is used to calculate the Per-Pupil amount based on distance of the central school board office to the nearest Urban Centre.

Distance	Per-Pupil Amount
0 to < 151 kilometres	\$0
151 to < 650 kilometres	$\$0.76673 \times (\text{Distance} - 150)$
650 to < 1,150 kilometres	$\$383.36 + [\$0.10321 \times (\text{Distance} - 650)]$
1,150+ kilometres	\$434.97

2011 Census Urban Factor Calculation

- Step 1: For each school facility in the school board, the school facility is first mapped to a CSD using its postal code. The Urban Factor for the school facility is then calculated using the following approach:

CSD Based on School's Postal Code with a Population of	Urban Factor for School Facility
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0 – 24,999	1
25,000 – 199,999	$1 - [(population - 25,000) / 175,000]$
200,000 or more	0

- Step 2: The Urban Factor determined above is multiplied by the ADE of the school facility.
- Step 3: The products determined in step 2 for each school facility are then summed for the school board and divided by the total ADE of the school board to get the school board's 2011 Census Urban Factor.

2021 Census Urban Factor Calculation

- Step 1: For each student attending a school of the school board, the student is first mapped to a Census subdivision (CSD) using their home postal code. The Urban Factor for the student is then calculated using the following approach:

CSD Based on Student's Postal Code with a Population of	Urban Factor for the Student
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0 – 24,999	1
25,000 – 199,999	$1 - [(population - 25,000) / 175,000]$
200,000 or more	0

- Step 2: The 2021 Census Urban Factor of all students in the school board are summed and divided by the total student headcount of the school board to get the school board's Urban Factor.

Each school board's distance in kilometres and Urban Factor (based on a combination of 2011 and 2021 census data) are set out in the Core Ed regulation.

Calculating Distance Amount

Funding through the Distance amount is calculated using the three steps described below.

	2011 Census Distance Amount	2021 Census Distance Amount
Step 1: Calculate Per-Pupil Amount Based on Distance to Major Urban Centre	The per-pupil amount is calculated using the table above applying the distance to major urban centre.	The per-pupil amount is calculated using the table above applying the distance to major urban centre.
Step 2: Calculate Distance/Urban Funding	Multiply the per-pupil amount calculated in Step 1 by the 2011 Census Urban Factor, and then multiply by the total ADE.	Multiply the per-pupil amount calculated in Step 1 by the 2021 Census Urban Factor, and then multiply by the total ADE.
Step 3: Determine French-Language Equivalence for French-Language School Boards	French-language school boards receive the higher of the amount calculated in step 2 or a distance amount of \$125.24 per pupil multiplied by the total ADE.	French-language school boards receive the higher of the amount calculated in step 2 or a distance amount of \$125.24 per pupil multiplied by the total ADE.

Dispersion Amount

This amount recognizes the higher costs of providing goods and services to students in widely dispersed schools.

This dispersion distance is expressed by combining the following:

- the average distance between a board's schools, calculated based on the shortest unique road route linking all the schools in a school board, weighted at 0.8
- the average road distance between the central school board office and each school of the board, based on the shortest unique road route linking the school board office with each school, weighted at 0.2

Only school boards with an average school dispersion distance greater than 14 kilometres qualify for funding under the Dispersion amount.

In year two of the five-year phase-in of 2021 census data, the Dispersion amount is calculated using a phased-in average school dispersion distance composed of:

- 3/5 of the 2011 census average school dispersion distance
- 2/5 of the 2021 census average school dispersion distance

Funding is calculated for school boards with an average school dispersion distance greater than 14 kilometres using the two steps described below.

Step 1: Calculate Per-Pupil Amount Based on School Dispersion	$\$4.03423 \times (\text{phased-in average school dispersion distance} - 14 \text{ km})$
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Step 2: Determine School Dispersion Funding	Multiply the per-pupil amount from Step 1 by total ADE
---	--

Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

LRF – Supports for Students Component

The LRF – Supports for Students component provides flexible funding that is intended for staff funded through the LRF, other than principals and vice-principals, to support the learning needs of students. School boards should use this funding along with the other portions of funding within the Supports for Students component in CSF and SFF, for its intended purpose under respective collective agreements for appropriate employee groups.

Note that portions of this funding support classroom and school operations staffing through the Supports for Students components within CSF and SFF respectively.

Funding provided through the Supplemental Adult Day School/Continuing Education component of the Continuing Education and Other Programs Allocation within the LRF may be required for compensation or staffing as per the SSF, in accordance with the applicable collective agreements.

Each school board's amounts under the LRF – Supports for Students component are set out in the Core Ed regulation.

Geographic Top-ups Component

Additional Educational Software Licensing Top-Up Amount

School boards may be eligible for top-up funding to supplement the additional per-pupil funding available in the LRF – Per Pupil Allocation to purchase digital learning tools.

School boards will generate a top-up amount where the sum of the Additional Educational Software Licensing elements under each panel amount in the LRF – Per Pupil Allocation is less than \$51,150.00.

Funding through this amount is calculated as:

The greater of A or B, where:

(A) = \$51,150.00 minus the sum of the school board's Additional Educational Software Licensing elements under each panel amount in the LRF – Per Pupil Allocation

(B) = zero

Student Technological Devices Top-Up Amount

School boards may be eligible for top-up funding to supplement the additional per-pupil funding available in the LRF – Per Pupil Allocation to purchase technological devices for students.

School boards will generate a top-up amount where the sum of the Student Technological Devices components under each panel amount in the LRF – Per Pupil Allocation is less than \$51,150.00.

Funding through this amount is calculated as:

The greater of A or B, where:

(A) = \$51,150.00 minus the sum of the school board's Student Technological Devices elements under each panel amount in the LRF – Per Pupil Allocation

(B) = zero

Broadband Continuous Improvement Top-Up Amount

School boards may be eligible for top-up funding to supplement the additional per-pupil funding available in the LRF – Per Pupil Allocation to support network connectivity, network infrastructure, network security, and associated operations in schools and school board buildings.

School boards will generate a top-up amount where the sum of the Broadband Continuous Improvement elements under each panel amount in the LRF – Per Pupil Allocation is less than \$125,000.00.

Funding through this amount is calculated as:

The greater of A or B, where:

(A) = \$125,000.00 minus the sum of the school board's Broadband Continuous Improvement element under each panel amount in the LRF – Per Pupil Allocation

(B) = zero

Curriculum Component

The Curriculum component is designed to support the implementation of new or recently revised curriculum and assessment policies and related training and resource development for educators and system leaders.

The funding is based on fixed amounts, where combined elementary and secondary schools generate funding for each panel, calculated as follows:

\$23,079.03 per school board + (\$687.76 per school)

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

This component is intended for expanded eligibility for sick leave and expanded benefits for maternity leave for staff supported through the LRF.

Note that other portions of this funding support classroom staffing through the CSF – Maternity Leave component.

Of this component, a public sector compensation restraint amount of \$(10) million will continue to be recovered from school boards. This recovery is based on the non-unionized staff, excluding principals and vice-principals, reported by school boards in 2008–09 Revised Estimates, as requested in memorandum 2008: SB26 – 2008–09 Revised Estimates.

Each school board's funding under the LRF – Maternity Leave, Sick Leave, and Non-Union component is set out in the Core Ed regulation.

LRF – Benefits Trusts Component

The LRF – Benefits Trusts component provides the incremental funding required to support the Employee Life and Health Trusts (ELHTs) for student support staff.

Note that portions of this funding support classroom, school operations, and school board administration staff through the Benefits Trusts components within CSF, SFF, and SBAF respectively.

The incremental funding consists of the Crown Contribution and Benefits Stabilization Adjustment. Refer to [CSF – Benefits Trusts component](#) for further descriptions.

Each school board's funding under the LRF – Benefits Trusts component is set out in the Core Ed regulation.

3. Indigenous Education Supports Allocation

This allocation provides additional funding for programming and initiatives that address the academic success and well-being of First Nations, Métis and Inuit students and build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions. This includes funding for a dedicated Indigenous Education Lead who is responsible for the organization, administration, management and implementation of the school boards' *Board Action Plan on Indigenous Education*. The Indigenous Education Lead position is intended to work closely with senior board administration and Indigenous Education Councils to support this work. This allocation includes the following components:

- Board Action Plan (BAP) component
- Indigenous Education Lead component

Funding may only be used for its intended purpose. Further details regarding enveloping and financial reporting of the components of the Indigenous Education Supports Allocation, can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

Board Action Plan (BAP) Component

The Board Action Plan (BAP) component funds the implementation of programs and initiatives that support the academic success and well-being of First Nations, Métis and Inuit students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions.

The BAP component is enveloped to ensure that funds are directed to support targeted programming aimed at improving the academic success and well-being of First Nations, Métis and Inuit students, and support knowledge and understanding of all students. School boards are required to use this funding exclusively to support the implementation of programs and initiatives included in the *Board Action Plan on Indigenous Education*. School boards should continue to work with their Indigenous Education Councils to co-develop initiatives within their BAPs on Indigenous Education that respond to local priorities and circumstances. Funding under the BAP component must be reported through the *Board Action Plan on Indigenous Education*.

Note that any funding generated beyond the cost of teacher salary and benefits through the Indigenous Languages and First Nations, Métis, and Inuit Studies components (within the CSF) and any funding generated beyond the cost of salary, benefits, travel and professional development for the dedicated Indigenous Education Lead are also to be reported and spent under the BAP component. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

The BAP component is calculated as the sum of the following amounts:

Amount	Description	Notes
(A) Total Enrolment Amount	Each school board's share of a total of \$3,300,000 distributed based on school board total student headcount, by range	Enrolment in school authorities is included in the calculation to determine a school board's share of the total funding available for (A), (B) and (C).
(B) Indigenous Student Per-Pupil Amount	Each school board's share of a total of \$1,500,000 distributed based on school board voluntary, confidential Indigenous student self-ID data	Enrolment used for (A), (B) and (C) includes students for whom fees are chargeable under the tuition fees regulation.

Amount	Description	Notes
(C) Indigenous Student % of Enrolment Amount	Each school board's share of a total of \$1,200,000 distributed based on school board voluntary, confidential Indigenous student self-ID data as a percentage of school board total student headcount, by range	
(D) Census-Based Per-Pupil Amount	Greater of \$0 or $(ADE \times \text{estimated percentage of enrolment that is Indigenous} \times \text{Per Pupil Amount weighting factor} \times \$227.53 \text{ minus } \$166,635.88^1)$	
(E) Supplemental Amount	<ul style="list-style-type: none"> • Census-Based Per-Pupil element: $ADE \times \text{estimated percentage of enrolment that is Indigenous} \times \text{Per Pupil Amount weighting factor} \times \\146.79 • Board Total Per-Pupil element: $ADE \times \\$42.03$ 	

In year two of the five-year phase-in of 2021 census data, the BAP component is composed of:

- 3/5 of the Census-Based Per-Pupil amount and Census-Based Per-Pupil element within the Supplemental amount using the estimated percentage of enrolment that is Indigenous based on 2011 National Household Survey
- 2/5 of the Census-Based Per-Pupil amount and Census-Based Per-Pupil element within the Supplemental amount using the estimated percentage of enrolment that is Indigenous based on 2021 census

¹ Reflects 1.0 SO salary and benefits benchmark.

Estimated Percentage of Enrolment that is Indigenous

The following describes how the ministry determines the estimated percentage of enrolment that is Indigenous in a school board within amount (D) and the Census-Based Per-Pupil element of amount (E):

- Step 1: The percentage of child-aged population that is Indigenous is derived from census data at a census sub-division (CSD) level. Note that a school board usually includes multiple CSDs.
- Step 2: The enrolment of a CSD is calculated by taking the sum of enrolments of all school facilities of the school board operating within the CSD.
- Step 3: calculate the estimated Indigenous enrolment of a CSD by multiplying the total enrolment of a CSD from Step 2 by the percentage of child-age population that is indigenous from Step 1.
- Step 4: calculate the total indigenous enrolment of a school board by repeating step 1-3 for each CSD in which the board operates a facility and then sum them.
- Step 5: calculate the percentage of indigenous students for the school board by dividing the total enrolment of the school board by the total indigenous enrolment calculated from Step 4. The estimated percentage of population that is Indigenous for each school board is listed in the Core Ed regulation.

Per Pupil Amount Weighting Factor

A weighting factor is applied within amount (D) and the Census-Based Per-Pupil element of amount (E) to direct more funding to school boards with a higher estimated proportion of their population that is Indigenous.

Estimated percentage of student population that is Indigenous	PPA Weighting Factor
< 7.5%	1
≥ 7.5% and < 15.0%	2
≥ 15%	3

For each school board, the combined Total Enrolment amount, Indigenous Student Per-Pupil amount and Indigenous Student % of Enrolment amount (i.e., A to C) within the BAP component for each school board is set out in the Core Ed regulation.

Indigenous Education Lead Component

Indigenous Education Leads are responsible for the organization, administration, management, and implementation of the school boards' *Board Action Plan on Indigenous Education* to achieve the academic success and well-being of Indigenous students, as well as assist in building the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions. The Indigenous Education Lead position is intended to work closely with senior board administration and Indigenous Education Councils to support this work.

The Indigenous Education Lead must be a full-time position (1.0 FTE per school board) and must be dedicated (i.e., the lead can only hold this portfolio within the school board). Job splitting is not permitted (i.e., the position cannot be split between more than one individual) unless an exemption is requested by the school board in writing through the exemption form provided, to the ministry's Indigenous Education Office and approved. Exemptions can be sought for a one-year term, while the board determines a path to hiring a full-time, dedicated lead.

School boards are required to spend at least half of the supervisory officer salary and benefits benchmark on a dedicated Indigenous Education Lead salary and benefits through this component. If a lead is hired, any remainder of this component not spent on the lead must be reported and spent under the BAP component to support the academic success and well-being of Indigenous students and build the knowledge of all students on Indigenous histories, cultures, perspectives and contributions. If no lead is hired in the school year, no funding is generated under this component. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

School boards generate funding up to their maximum Indigenous Education Lead component based on the sum of two amounts:

Salary & Benefits Amount

The maximum Salary & Benefits amount is the equivalent of the SO benchmark of \$166,635.88.

If a school board does not employ an Indigenous Education Lead, the Salary & Benefits amount is \$0.

Travel & Professional Development (PD) Amount

The Travel & PD amount is 10.44 per cent of the generated Salary & Benefits amount.

If the Indigenous Education Lead is not a supervisory officer, the school board will also be required to identify a supervisory officer who is accountable for the implementation of the *Board Action Plan on Indigenous Education* with oversight over the work of the lead. PD funds for this envelope may not be spent on educator release time.

4. Mental Health and Wellness Allocation

This allocation provides funding for a variety of initiatives and staffing related to student mental health and wellness, as outlined in Policy and Program Memorandum 169 on Student Mental Health. It includes funding for a mental health lead, frontline mental health workers in secondary schools, professional/paraprofessional staff (e.g., psychologists, social workers and child/youth workers), professional development for educators, and work with community partners.

This allocation includes the following components:

- Mental Health Workers Staff component
- Student Mental Health component
- Mental Health Leaders component

Funding may only be used for its intended purpose. Any unspent funding must be reported as deferred revenue for future spending within the Mental Health and Wellness Allocation. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

Mental Health Workers Staff Component

The Mental Health Worker Staff component provides targeted funding for the hiring/continued employment of regulated mental health workers in secondary schools, whose roles include the following:

- provide direct services to students

- support school strategies for prevention, early identification and promotion of mental health
- transition supports for students that will be entering secondary school
- support enhanced access through referrals to community mental health services for students requiring more intensive mental health supports outside of mental health services provided by the school/school board

Regulated mental health professionals may include social workers, psychologists and psychotherapists.

The formula ensures that all school boards with a secondary school generate funding for a minimum of one FTE mental health worker, regardless of school board size and geography.

The Mental Health Workers Staff component for each school board is the sum of the FTE Base amount and FTE Top-Up amount, as below:

FTE Base Amount:

$$1.49100558 \times \text{Professional/Para-professional benchmark of } \$86,509.18$$

FTE Top-Up Amount:

$$\text{School Board's Secondary ADE} \times \text{Weighting Factor} \times \$31.36$$

where:

$$\text{Weighting factor}^1 =$$

$$(743 \div \text{school board's average secondary school size}) \times \text{Scaling Factor}$$

$$\text{School board's average secondary school size} =$$

$$\text{secondary ADE} \div (\text{number of secondary schools} + \text{number of combined schools})$$

¹ The Weighting Factor is calculated based on a provincial average secondary school ADE (743 for 2025–26 based on projections).

School Board's Average Secondary School Size	Scaling Factor
Less than 200	0.5
200 to <400	0.6
400 to <600	0.7
600 to <800	0.8
800 to <1,000	0.9
1,000+	1.0

Funding through the Mental Health Workers Staff component is enveloped, in that it may only be used to support the direct hiring/continued employment by school boards of regulated mental health professionals (i.e., school board FTEs) in secondary schools. Any unspent funding must be reported as deferred revenue for future spending within the Mental Health Workers Staff component for mental health workers. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

Student Mental Health Component

Data and Information Collection Amount

The Data and Information Collection amount is provided to assist with the collection of relevant information so that school boards are able to assess the use of mental health workers in their secondary schools and make timely evidence-based adjustments.

The funding may be used for related costs, including but not limited to the following:

- setting up data collection, analysis and/or reporting systems using standardized measurement tools for mental health data recording and progress monitoring for regulated school-based mental health professionals
- administrative and/or research related to the collection and reporting of data
- new technology necessary to collect, store and report on the data and training in data collection and use, including privacy protection practices

The Data and Information Collection amount is \$50,000.00 per school board with secondary schools.

Student Mental Health Amount

The Student Mental Health amount provides funding to school boards to support student mental health in order to foster the continued learning and well-being of students.

School boards may use this funding for the following student mental health related purposes:

- employ mental health professionals to directly support students
- bolster professional literacy training for educators, staff and system leaders and provide professional learning and training for all school-based mental health professionals
- enhance collaboration with community mental health providers to ensure better access through early assessment, clear referral and care pathways between school and community for students requiring more intensive supports outside of mental health services provided by the school/school board by developing protocols between schools and the community-based sector
- support student mental health literacy learning and raise mental health awareness for parents and families
- provide student engagement opportunities regarding mental health
- support the collection, analysis and reporting of reliable student mental health related information by implementing evidence-based brief intervention and standardized measurement tools for mental health data recording and progress monitoring for regulated school-based mental health professionals

School boards have the flexibility to utilize this funding to address local student mental health priorities both at the elementary and secondary panels.

The Student Mental Health amount is calculated as follows:

$$\$342,040.00 \text{ per school board} + (\$7.56 \times \text{ADE})$$

Student Mental Well-Being Amount

The Student Mental Well-Being amount fosters resilience and mental well-being for students.

This amount has two elements:

- Resilience and Mental Well-Being element
- Evidence-Based Mental Health Programs and Resources element

Resilience and Mental Well-Being Element

This element supports school boards in fostering the resilience and mental well-being of all students through student engagement, staff development, stakeholder consultation, programs, services, and planning with community child and youth mental health providers. School boards can use this funding to deliver mental health services through a virtual care platform, in keeping with the requirements of PPM 169 on Student Mental Health.

This element is calculated as follows:

$$\$11,336.19 + (\$2.40 \times \text{ADE})$$

Evidence-Based Mental Health Programs and Resources Element

This element supports school boards in implementing evidence-based mental health programs and resources for students with a mild-to-moderate mental health concern.

This element is calculated as follows:

$$\$6,801.72 + (\$2.59 \times \text{ADE})$$

Mental Health Leaders Component

Mental Health Leaders work with school and school board administrators, educators, school-based mental health professionals and community partners to create a more integrated and responsive child and youth mental health and addictions system, with clear and streamlined pathways to, from and through services for students with mental health needs.

Mental Health Leaders are expected to work in collaboration with community partners, participate in local planning tables and support timely access to high quality services and programs to students.

The hiring requirement is a minimum of 1.0 FTE per school board. This is a dedicated position (i.e., the lead can only hold this portfolio within the school board), and job splitting is not allowed (i.e., the position cannot be split between more than one individual). The Mental Health Leader component is enveloped, in that the funding must be spent on leads' salary, benefits, travel and professional development (PD). As such, PD funds for this envelope may not be spent on educator release time. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

School boards generate funding up to their maximum Mental Health Leaders component based on the sum of two amounts:

Salary & Benefits Amount

The maximum Salary & Benefits amount is the equivalent of $1.68195144 \times$ Professional/Para-professional benchmark of \$86,509.18.

Travel & Professional Development (PD) Amount

The Travel & PD amount is 10.44 per cent of the generated Salary & Benefits amount.

School boards will be funded the lesser of a) the maximum amount calculated and b) the total amount spent on Mental Health Leader eligible expenses.

The Mental Health Leader must meet the following criteria unless an exemption is requested by the school board in writing to the Mental Health Branch and a decision is made by the ministry based on the information provided:

- a senior mental health professional (minimum of master's level training in psychology, psychiatry, or social work)
- a regulated mental health professional
- possesses a clinical background with practical experience in schools, working with school teams to support students

5. Student Safety and Well-Being Allocation

This allocation provides funding for activities, staff and programming focused on promoting well-being and inclusive education.

It includes the following components:

- Well-Being and Positive School Climates component
- Safe and Accepting Schools component
- Urban and Priority High Schools component

Funding may only be used for its intended purpose. Any unspent funding must be reported as deferred revenue for future spending within the Student Safety and Well-being Allocation. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

Well-Being and Positive School Climates Component

This funding supports school boards in meeting local needs and priorities that promote well-being and inclusive education, including strengthening positive school climates. This funding enables school boards to support activities in their improvement and multi-year strategic plans.

This component is calculated as follows:

$$\$11,336.00 + (\$1.30 \times \text{ADE})$$

Safe and Accepting Schools Component

The Safe and Accepting Schools component is intended to support students at risk of suspension/expulsion and students who are excluded under clause 265(1)(m) of the *Education Act*. Funding is based on enrolment, geographic factors, and social and economic indicators.

This component is made up of two amounts:

- Professional Staff Support amount
- Prevention and Program Support amount

All school boards receive a minimum Professional Staff Support amount of \$34,397.00 and a minimum Prevention and Programs Support amount of \$68,794.00.

This amount is in year two of the five-year phase-in of 2021 census data:

- the Remote and Rural phased-in average school dispersion distance within the Dispersion elements in the tables below reflect the phased-in average school dispersion distance as described in the Remote and Rural components (CSF and LRF) based on 2011 census and 2021 census
- the Demographic elements in the tables below reflect:
 - 3/5 of the calculation using the weighted demographic per pupil based on the 2006 census socio-economic factors as set out in the Core Ed regulation
 - 2/5 of the calculation using the weighted demographic per pupil based on the 2021 census socio-economic factors as set out in the Core Ed regulation

Socio-Economic Factors

Indicator	Description (2006 Census)	Description (2021 Census)
Low Household Income	Percentage of school-aged children in households with income below the low-income cut-off (LICO) point (after tax)	Percentage of school-aged children in households with income below Canada's Market Basket Measure (MBM) threshold
Recent Immigration	Percentage of school-aged children who immigrated to Canada between 2001 and 2006	Percentage of school-aged children who immigrated to Canada between 2017 and 2021
Low Parental Education	Percentage of the adult population having less than a high school diploma or equivalent	Percentage of the adult population having less than a high school diploma or equivalent
Lone Parent Status	Percentage of school-aged children in a household led by a single parent	Percentage of school-aged children in a household led by a single parent
Indigenous Ancestry	the percentage of the child-aged population who are of Indigenous ancestry	the percentage of the child-aged population who are of Indigenous ancestry

Professional Staff Support Amount

This funding supports non-teaching staff such as social workers, child and youth workers, psychologists, educational assistants and attendance counsellors. The activities of these non-teaching staff are critical to preventing and mitigating risk factors and promoting protective factors for students at risk of suspension/expulsion and re-integration supports for students who are excluded under clause 265(1)(m) of the *Education Act*.

The Professional Staff Support amount is calculated as follows to reflect the Remote and Rural phased-in average school dispersion distance (based on 2011 census and 2021 census) and 3/5 of the calculation using the weighted demographic per pupil based on the 2006 census socio-economic factors and 2/5 of the calculation using the weighted demographic per-pupil based on the 2001 census socio-economic factors:

Total from Table 1 + Total from Table 2

Table 1: Using demographic element based on 2021 census

Element	Calculation
(A) Enrolment	Total ADE × \$4.50
(B) Demographic (based on 2021 census)	Total ADE × weighted demographic per pupil based on 2021 census ¹
(C) Dispersion	[(Grades 4 to 8 enrolment × 0.108174) + (Grades 9 to 12 enrolment × 0.288470)] × Remote and Rural phased-in average school dispersion distance ²
Total (using demographic element based on 2021 census)	max [\$34,397.00, (A + B + C)] × 0.4

¹ Each school board's weighted demographic per pupil based on 2021 census for Professional Staff Support amount is set out in the Core Ed regulation.

² Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

Table 2: Using demographic element based on 2006 census

Element	Calculation
(A) Enrolment	Total ADE × \$4.50
(B) Demographic (based on 2006 census)	Total ADE × weighted demographic per pupil based on 2006 census ¹
(C) Dispersion	[(Grades 4 to 8 enrolment × 0.108174) + (Grades 9 to 12 enrolment × 0.288470)] × Remote and Rural phased-in average school dispersion distance ²
Total (using demographic element based on 2006 census)	max [\$34,397.00, (A + B + C)] × 0.6

Prevention and Program Support Amount

The primary purpose of this funding is to support programs for expelled students and students serving long-term suspensions as well as supporting students that have been excluded under clause 265(1)(m) of the *Education Act* to re-integrate back into the education system. In addition, this funding can be used to support whole school, classroom and student-level prevention and intervention activities for students in junior kindergarten to Grade 12 who have engaged in inappropriate behaviour or are at risk of suspension or expulsion.

The Prevention and Program Support amount is calculated as follows to reflect the Remote and Rural phased-in average school dispersion distance (based on 2011 census and 2021 census) and 3/5 of the calculation using the weighted demographic per pupil based on the 2006 census socio-economic factors and 2/5 of the calculation using the weighted demographic per pupil based on the 2001 census socio-economic factors:

$$\text{Total from Table 1} + \text{Total from Table 2}$$

¹ Each school board's weighted demographic per pupil based on 2006 census for Professional Staff Support amount is set out in the Core Ed regulation.

² Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

Table 1: Using demographic element based on 2021 census

Element	Calculation
(A) Enrolment	Total ADE × \$9.86
(B) Demographic (based on 2021 census)	Total ADE × weighted demographic per pupil based on 2021 census ¹
(C) Dispersion	[(Grades 4 to 8 enrolment × 0.236805) + (Grades 9 to 12 enrolment × 0.631484)] × Remote and Rural phased-in average school dispersion distance ²
Total (using demographic element based on 2021 census)	max [\$68,794.00, (A + B + C)] × 0.4

Table 2: Using demographic element based on 2006 census

Element	Calculation
(A) Enrolment	Total ADE × \$9.86
(B) Demographic (based on 2006 census)	Total ADE × weighted demographic per pupil based on 2006 census ³
(C) Dispersion	[(Grades 4 to 8 enrolment × 0.236805) + (Grades 9 to 12 enrolment × 0.631484)] × Remote and Rural phased-in average school dispersion distance ⁴
Total (using demographic element based on 2006 census)	max [\$68,794.00, (A + B + C)] × 0.6

¹ Each school board's weighted demographic per pupil based on 2021 census for the Prevention and Program amount is set out in the Core Ed regulation.

² Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

³ Each school board's weighted demographic per pupil based on 2006 census for the Prevention and Program amount is set out in the Core Ed regulation.

⁴ Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

Urban and Priority High Schools Component

The Urban and Priority High Schools (UPHS) program is focused on addressing systemic barriers to achievement and well-being. UPHS supports student achievement and their full participation in school.

The UPHS component provides funding for 41 schools¹ in 12 English-language and French-language school boards in the Greater Toronto and Hamilton Area, London, Ottawa, Waterloo, and Windsor.

The range of strategies supported through this program includes one-on-one social workers, tutoring and literacy supports, nutrition programs and financial supports for transportation and school trips, all of which help students to participate in school more fully.

Schools work with community partners to develop annual action plans to create supportive conditions necessary for learning, including socio-emotional and academic supports, a safe environment, and opportunities aimed at increasing engagement, student well-being and academic achievement.

Through this initiative schools collaborate with communities to ensure that all students have the opportunities and support that they need to develop to their full potential.

Each school board's UPHS component is set out in the Core Ed regulation.

6. Continuing Education and Other Programs Allocation

This allocation provides funding for programs primarily outside the regular day-school program to support student achievement and address learning needs.

This allocation includes the following components:

- Adult Day School component
- High-Credit Day School component
- Summer School component

¹ Number of schools based on Campus ID, except for Peel Alternative School North and Peel Alternative School South (these two Campus IDs have been combined for the purposes of this funding).

- Continuing Education component
- Supplemental Adult Day School/Continuing Education component
- Prior Learning Assessment and Recognition (PLAR) component
- International and Indigenous Languages, Elementary (IILE) component
- Literacy and Math Outside the School Day component
- Tutoring component
- Summer Learning Program (SLP) component
- International Student Recovery (ISR) component

Adult Day School Component

Pupils who are 21 years of age on or before December 31 of the current school year are adult students for the purposes of funding. Funding is \$4,142.00 per ADE for adults who are enrolled in regular day school courses, in accordance with the school board's policy on admission of adult pupils.

High-Credit Day School Component

High credits are the number of non-exempt credits above the 34-credit threshold being attempted by a non-exempt pupil. School boards will determine the proportion of total credits taken for each pupil in the day school that are high credits and apply that proportion to the total minutes of instruction in the pupil's timetable. This calculation will allow for a distinction between regular minutes of instruction and high-credit minutes of instruction for each of the October 31 and March 31 count dates¹. The minutes of instruction will then be used to calculate regular day school ADE and high-credit day school ADE. Funding is \$4,142.00 per high-credit day school ADE.

¹ For school boards that have chosen a quadmester or octomester delivery model, the high-credit minutes of instruction are determined by, first, calculating the average number of minutes of instruction based on the 16th day of each quadmester or octomester. Then the high-credit minutes of instruction reported for the October count date will be based on the average of the average number of minutes of instruction per term for the first 2 quadmasters or the first 4 octomesters. For the March count date, the high-credit minutes of instruction reported will be based on the average of the average number of minutes of instruction per term for the last 2 quadmasters or the last 4 octomesters.

The following pupils and/or credits are exempt from the 34-credit threshold:

Pupils within Four Years

Pupils who are enrolled in their first four consecutive years of secondary school are exempt from the 34-credit threshold. One of the following two proxies is used to determine whether a pupil is exempt:

	Cohort Proxy	Age Proxy
Applies to:	Pupils whose first enrolment in Grade 9 in a secondary school in an Ontario publicly funded school board or school authority	All other pupils
Exempt this year if:	Started Grade 9 in 2022–23 or thereafter	Age as of December 31, 2025, is less than 18.

Note: Reach-ahead credits or specialized courses (e.g., music with the Royal Conservatory) do not indicate the beginning of secondary school for a pupil (i.e., the number of years would not start until the pupil enrolled in Grade 9).

Pupils with an Individual Education Plan (IEP)

Pupils who have an IEP are exempt from the 34-credit threshold.

Exempt Courses

English as a Second Language / English Literacy Development (ESL/ELD), Actualisation linguistique en français (ALF) and Programme d'appui aux nouveaux arrivants (PANA) credit courses are exempt from the 34-credit threshold. In addition, these credits will continue to be counted as regular credits as opposed to high credits even if they are taken after the pupil has passed the 34-credit threshold.

The 55-hour upgrading classes or courses are also exempt from the 34-credit threshold.

Summer School Component

School boards may offer courses for credit, to day-school students, through summer school to meet a variety of student needs. Funding also supports non-credit programs for students with exceptionalities. A summer school class may not begin until after the last school day in the school year and must be completed prior to the first day of the following school year and must be provided between 8 a.m. and 5 p.m., Monday to Friday. Funding is \$4,142.00 per summer school ADE.

Continuing Education Component

The Continuing Education component provides opportunities for pupils of all ages from September to August to fulfill their secondary school requirements and/or specific credit courses required for entry into postsecondary institutions and apprenticeship programs.

The courses may be offered during the day-school program, at night, on the weekend or at the end of the day-school program. Funding is \$4,142.00 per Continuing Education ADE (excluding students for whom fees may be charged under the tuition fees regulation). This includes ADE in a non-credit class in literacy and/or math for adult day, fully high-credit day-school students and continuing education students for whom a Grade 9 or 10 remedial program in literacy and/or math has been recommended by the principal of the school.

Funding through the School Facilities Fund is provided for day-school students aged 21 and over, high-credit secondary day-school ADE, and for students enrolled in summer school programs and in continuing education credit courses offered during the day.

Supplemental Adult Day School/Continuing Education Component

The Supplemental Adult Day School/Continuing Education component supports investments related to adult day school and continuing education based on local priorities and central collective agreements.

This funding may be required for compensation or staffing as per the Supports for Students Fund (SSF), in accordance with the applicable collective agreements.

Each school board's funding under the Supplemental Adult Day School/Continuing Education component is set out in the Core Ed regulation.

Prior Learning Assessment and Recognition (PLAR) Component

PLAR for mature¹ students is a mandatory formal assessment and evaluation process carried out under the direction of a school principal through which the principal may grant secondary school credits to mature students.

¹ A mature student is a student who is at least 18 years of age on or after January 1 of the current school year and who is enrolled in a program for the purpose of obtaining an Ontario Secondary School Diploma (OSSD).

PLAR assessment services that are funded include the following:

- \$148.00 for an individual student assessment for Grade 9 and 10 credits (maximum of one such assessment per mature student in any one school year)
- \$148.00 for an individual student equivalency assessment for Grade 11 and 12 credits (maximum of one such assessment per mature student in any one school year)
- \$447.00 for each completed challenge assessment for a Grade 11 or 12 full credit course, whether successful or unsuccessful

School boards are funded based on the number of performed assessments.

International and Indigenous Languages, Elementary (IILE) Component

Funding is provided for approved elementary classes outside the 300 minutes of instruction in a regular school day in international and Indigenous languages instruction in a language other than English or French based on a rate of \$65.46 per classroom hour when a school board's average class size for the program is 23 or more. Where the average size of a language class is less than 23, the rate of \$65.46 per classroom hour is reduced by \$1.00 for every pupil less than 23.

Literacy and Math Outside the School Day Component

The Literacy and Math Outside the School Day component provides funding for additional supports to enhance the literacy and math skills of students facing barriers to meeting the curriculum standards and/or the secondary school literacy graduation requirement.

Funding for eligible day school students (excluding adult and fully¹ high-credit day school) as well as adults who are parents or guardians of students in any grade is \$8,186.00 per ADE.

Continuing education students, as well as adult and fully high-credit day school students enrolled in these courses, are funded at the rate for Adult Day, High-Credit Day, and Continuing Education, which is \$4,142.00 per ADE.

¹ A fully High-Credit Day School student is a day school student who generates no regular day-school ADE (i.e., the day school student generates all day school funding at the High-Credit Day School ADE rate).

Programs funded through this component may be provided during the summer and during the school year outside the regular school day only for the following non-credit classes:

- a non-credit class or course that includes literacy and/or math for Grade 7 or 8 students for whom a remedial program in literacy and/or math has been recommended by the principal of the day school to support a successful transition to a de-streamed Grade 9 program
- a non-credit class in literacy and/or math for students in Grades 9 to 12 for whom a Grade 9 or 10 remedial program in literacy and/or math has been recommended by the principal of the day school
- a non-credit class in literacy and/or math for continuing education students for whom a Grade 9 or 10 remedial program in literacy and/or math has been recommended by a principal
- a non-credit literacy and/or math class or course for adults who are parents or guardians of students in any grade for whom the principal of the school has recommended a remedial course in literacy and/or math

Principal recommendations may be based on evidence from sources such as conversations with students' teachers, EQAO data, attendance data, report card marks, etc., and must be recorded for audit purposes.

In addition, transportation for pupils enrolled in summer school literacy and math programs is provided as follows:

$$\begin{aligned} &[(\text{Student Transportation Fund for the school board}^1 - \\ &\text{Transportation to Provincial or Demonstration Schools Allocation for the} \\ &\text{school board}) \div \\ &\text{ADE of pupils of the board}] \times \\ &\text{ADE of Grades 7 to 12 summer literacy and math programs} \times 3 \end{aligned}$$

Funding through the School Facilities Fund is also provided for students in Grade 7 to 12 summer literacy and math programs.

¹ For Lakehead DSB, also includes \$80,000 for the transportation portion of the Territorial Student Program within the LRF – Student Success, Grade 7 to 12 component.

Additional information about the implementation of the Literacy and Math Outside the School Day component can be found in the *Implementation Criteria for Select Student Success Programs* document.

Tutoring Component

The Tutoring component supports school boards in initiating and expanding before- and after-school, weekend, and summer tutoring programs that provide extra help to students who are not yet achieving the provincial standard in reading, writing, or mathematics.

Tutoring supports may be targeted towards supporting successful transition into a de-streamed Grade 9 program.

School boards can work with schools to design and structure the tutoring programs to best fit their students' needs. The ministry encourages partnerships with existing community-based organizations that provide tutoring services for students, as well as for students who may continue to face barriers to success.

The funding is calculated using total elementary and secondary ADE and a per-pupil amount of \$4.19.

Additional information about the implementation of the Tutoring component can be found in the *Implementation Criteria for Select Student Success Programs* document.

Summer Learning Program (SLP) Component

The SLP component supports literacy and numeracy programs for elementary students (from junior kindergarten to Grade 6) who would benefit from additional learning support over the summer months to mitigate the impacts of learning loss.

The SLP component is the sum of the following:

- (A) Base amount: \$15,000.00
- (B) Per-Pupil amount: JK to Grade 6 ADE × \$3.10
- (C) Adjustment amount: Greater of [summer 2023 SLP funding amount as set out in the Core Ed regulation – A – B] or \$0

Additional information about the implementation of the SLP component can be found in the *Implementation Criteria for Select Student Success Programs* document.

International Student Recovery (ISR) Component

School boards' operating allocations will be reduced by the ISR component.

The ISR component is based on the ADE of fee-paying international visa students reported in OnSIS, calculated as follows:

$$\$1,300.00 \times \text{ADE for international visa students}$$

School boards are responsible for setting tuition fee amounts for international / visa students per the tuition fees regulation, which sets the minimum amount that must be charged to non-resident students.

7. School Management Allocation

This allocation provides funding for administration and leadership and related costs in schools as well as for remote learning instruction.

The following components are included in this allocation:

- School Management Component
- Remote Learning Administration Component
- Principal and Vice-Principal Salary Grid and Allowances component
- ISP for Principals and Vice-Principals component

Definition of "School"

The definition of a school for the purposes of calculating the School Management Allocation¹ for each school board is as follows:

- One or more school facility/facilities operated by the school board and located on a single campus with student enrolment (ADE) greater than zero (excluding remote learning ADE). A campus is defined as property or properties owned, leased or rented by a school board that are linked by a contiguous property line.

¹ The definition of a school for the purposes of the School Management Allocation is also used for calculating funding within the Outlying Schools Staffing component within CSF; the Actualisation linguistique en français (ALF) components within CSF and LRF; the Remote and Rural components within CSF and LRF and related school dispersion amount; the Supplementary Library Staffing, Mental Health Workers Staff, Student Mental Health, Curriculum, and Urban and Priority High Schools components within LRF; and the Parent Engagement and External Audit components within SBAF..

Using the definition above, a school is identified as one of the following:

- an elementary school when it consists of only elementary school facilities
- a secondary school when it consists of only secondary school facilities
- a combined elementary/secondary school when a school consists of both elementary and secondary school facilities (e.g., Grades 7 and 8 with Grades 9 to 12)

Tiers

Three tiers of schools based on distance criteria allow for differentiated support for schools as follows:

Outlying School (these schools are also eligible to generate funding through the Outlying Schools Staffing component in the Local Circumstances Staffing Allocation within the CSF), defined as one of the following:

- a. an elementary school where the next closest elementary school of the board is at least 20 km away (or it is the only elementary school of the board)
- b. a secondary or combined elementary/secondary school where the next closest secondary or combined elementary/secondary school of the board is at least 45 km away (or it is the only secondary or combined elementary/secondary school of the board)

Distant School, defined as one of the following:

- a. an elementary school that is not an outlying school but where the next closest elementary school of the board is at least 10 km away
- b. a secondary or combined elementary/secondary school that is not an outlying school but where the next closest secondary/combined elementary/secondary school of the board is at least 20 km away

Regular School, defined as a school which is neither distant nor outlying.

French-language school boards' regular schools will generate funding as if they were distant schools. This investment recognizes that school boards operating in a minority language context may face greater difficulty in meeting school size thresholds.

School Management Component

The School Management component provides funding for in-school administration and leadership (salaries and benefits for principals, vice-principals, and office support staff), as well as supplies for school administration purposes. School boards are responsible for decisions regarding the allocation of in-school administration staff to individual schools.

Below are the funding calculations for the various amounts within this component.

Funded Salary and Benefits Benchmarks

Staff	Salary Benchmark	Benefits (% of Salary)
Principal	\$155,525	9.35%
Vice-Principal	\$137,231	9.35%
School Office Support Staff	\$54,966	25.08%

Number of Funded Principals – ELEMENTARY SCHOOLS

School Enrolment (ADE)	Outlying Schools	Distant Schools and French-Language Regular Schools	English-Language Regular Schools
0 < ADE < 50	0.5	ADE / 100	ADE / 150
50 ≤ ADE < 100	1		
100 ≤ ADE < 150		1	
ADE ≥ 150		1	

Multi-Building Schools – ELEMENTARY SCHOOLS

Any multi-building elementary school on a campus with the following ADE receives funding for one additional full-time equivalent (FTE) principal:

	Schools in English-language school boards	Schools in French-language school boards
Average Building Enrolment	ADE ≥ 300	ADE ≥ 150
Enrolment in Each Building	ADE ≥ 150	ADE ≥ 100

Number of Funded Vice-Principals – ELEMENTARY SCHOOLS

School Enrolment (ADE)	Outlying, Distant and Regular Schools
$0 < ADE < 250$	0
$250 \leq ADE < 500$	$(ADE - 250) \times 0.003$
$500 \leq ADE < 1,000$	$0.75 + (ADE - 500) \times 0.0025$
$ADE \geq 1,000$	2

Number of Funded School Office Support Staff – ELEMENTARY SCHOOLS

School Enrolment (ADE)	Outlying Schools	Distant and Regular Schools
$0 < ADE < 100$	1	$ADE / 100$
$100 \leq ADE < 250$	$1 + (ADE - 100) \times 0.00125$	$1 + (ADE - 100) \times 0.00125$
$250 \leq ADE < 300$	$1.1875 + (ADE - 250) \times 0.002$	$1.1875 + (ADE - 250) \times 0.002$
$300 \leq ADE < 500$	$1.2875 + (ADE - 300) \times 0.003125$	$1.2875 + (ADE - 300) \times 0.003125$
$ADE \geq 500$	$1.9125 + (ADE - 500) \times 0.003675$	$1.9125 + (ADE - 500) \times 0.003675$

Number of Funded Principals – SECONDARY AND COMBINED ELEMENTARY/SECONDARY

School Enrolment (ADE)	Outlying Schools	Distant Schools / French-Language Regular Schools	English-Language Regular Schools
$0 < ADE < 50$	0.5	$ADE / 100$	$ADE / 200$
$50 \leq ADE < 100$	1		
$100 \leq ADE < 200$		1	
$ADE \geq 200$			1

Multi-Building Schools – SECONDARY SCHOOLS

Any multi-building secondary school (i.e., multiple buildings on a single campus) with the following ADE receives funding for one additional FTE principal:

	Schools in English-language school boards	Schools in French-language school boards
Average Building Enrolment	ADE ≥ 700	ADE ≥ 350
Enrolment in Each Building	ADE ≥ 200	ADE ≥ 150

Combined Schools

Any combined elementary/secondary school with at least 350 ADE and at least 100 elementary ADE and at least 100 secondary ADE receives funding for one additional FTE principal.

The number of funded vice-principals in a secondary and combined elementary/secondary school is outlined in the following table:

Number of Funded Vice-Principals – SECONDARY AND COMBINED ELEMENTARY/SECONDARY

School Enrolment (ADE)	Outlying Schools	Distant Schools / French-Language Regular Schools	English-Language Regular Schools
0 < ADE < 50	0	0	0
50 ≤ ADE < 100	ADE / 500		
100 ≤ ADE < 200		ADE / 500	ADE / 500
ADE ≥ 200			

Number of Funded School Office Support Staff – SECONDARY AND COMBINED ELEMENTARY/SECONDARY

School Enrolment (ADE)	Outlying Schools	Distant and Regular Schools
$0 < ADE < 100$	1	$ADE / 100$
$100 \leq ADE < 500$	$1 + (ADE - 100) \times 0.003125$	$1 + (ADE - 100) \times 0.003125$
$500 \leq ADE < 1,000$	$2.25 + (ADE - 500) \times 0.0055$	$2.25 + (ADE - 500) \times 0.0055$
$ADE \geq 1,000$	$5 + (ADE - 1,000) \times 0.004$	$5 + (ADE - 1,000) \times 0.004$

Additional Support – COMBINED ELEMENTARY/SECONDARY

School Enrolment (ADE)	Outlying Schools	Distant Schools / French-Language Regular Schools	English-Language Regular Schools
$0 < ADE < 50$	\$3,000	$ADE \times \$45$	$ADE \times \$13.40$
$50 \leq ADE < 100$	\$6,000		
$100 \leq ADE < 200$		\$4,500	\$2,700
$200 \leq ADE < 600$			
$600 \leq ADE < 1,200$	$\$6,000 - ((ADE - 600) \times \$10)$	$\$4,500 - ((ADE - 600) \times \$7.50)$	$\$2,700 - ((ADE - 600) \times \$4.50)$
$ADE \geq 1,200$	\$0	\$0	\$0

School Office Supplies – ELEMENTARY, SECONDARY AND COMBINED ELEMENTARY/SECONDARY SCHOOLS

School Office Supplies Benchmark	Elementary	Secondary and Combined Elementary/Secondary
Per-School Amount	\$2,118.12	\$3,151.35
Per-Pupil Amount	\$6.20 per ADE	\$7.23 per ADE

A school's total School Management component is the sum of the following amounts:

- the number of funded principals, vice-principals, and school office support staff multiplied by the funded salary and benefits benchmark amounts
- the additional support for combined elementary/secondary schools amount
- the school office supplies based on the per-school and per-pupil amounts

Remote Learning Administration Component

The Remote Learning Administration component provides funding to support school board costs related to the administration of remote learning instruction (salaries and benefits for principals, vice-principals, office support staff and information technology (IT) staff).

Each school board will generate funding using a per-pupil amount as follows:

Total remote learning elementary and secondary ADE × \$554.90

Principal and Vice-Principal Salary Grid and Allowances Component

This component, established in-year in 2024–25, includes the following amounts:

- Principal Salary Grid amount
- Vice-Principal Salary Grid amount
- Principal Allowance amount
- Vice-Principal Allowance amount

The Principal and Vice-Principal Salary Grid amounts are adjustments to school board funding to recognize each school board's distribution of principals and vice-principals on their own salary grids as compared to the provincially funded average benchmarks, which are set out in the School Management component of the School Management Allocation.

Through the Principal and Vice-Principal Allowance amounts, eligible schools generate an allowance of up to \$2,500.00 for principals and up to \$1,500.00 for vice-principals.

Principal Salary Grid Amount

Each school board's principal salary grid amount is calculated as follows:

$$(A/B - 1) \times (C \times D)$$

where

A = weighted total number of principal FTE on the school board's Principals Salary Grid (based on the number of FTEs at each step on the Principals Salary Grid multiplied by the corresponding factor)

Principal Salary Grid Factors

Step on the Salary Grid	Factor
1	0.930371
2	0.951796
3	0.973220
4	0.994650
5	1.016068

B = total number of principal FTE on the school board's principals' salary grid

C = total number of funded principals as determined under the School Management component

D = principal funded salary and benefits benchmarks (i.e., \$155,525 plus 9.35%)

Below are the principals' salaries for each of the steps, after multiplying the factor by the funded salary benchmark:

Principals' Salaries

Step on the Salary Grid	Principals' Salaries (excluding benefits)
1	\$144,696
2	\$148,028
3	\$151,360
4	\$154,693
5	\$158,024

Vice-Principal Salary Grid Amount

Each school board's vice-principal salary grid amount is calculated as follows:

$$(A/B - 1) \times (C \times D)$$

where

A = weighted total number of vice-principal FTE on the school board's vice-principals' salary grid (based on the number of FTEs at each step on the vice-principals' salary grid multiplied by the corresponding factor)

Vice-Principals Salary Grid Factors

Step on the Salary Grid	Factor
1	0.944750
2	0.971063
3	0.997377
4	1.023690

B = total number of vice-principal FTE on the school board's vice-principals' salary grid

C = total number of funded vice-principals as determined under the School Management component

D = vice-principal funded salary and benefits benchmarks (i.e., \$137,231 plus 9.35%)

Below are the vice-principals' salaries for each of the steps, after multiplying the factor by the funded salary benchmark:

Vice-Principals' Salaries

Step on the Salary Grid	Vice-principals' salaries (excluding benefits)
1	\$129,649
2	\$133,260
3	\$136,871
4	\$140,482

Principal Allowance Amount

The Principal Allowance amount is \$2,500.00 for each school identified based on one of the following:

- The elementary, secondary or combined elementary / secondary school enrolment (ADE) was greater than 1,500 in the 2024–25 school year, reported by school boards in 2024–25 Revised Estimates

OR

- The school is an [outlying](#) school

OR

- The school is an urban and priority high school, as set out in the Core Ed regulation

Vice-Principal Allowance Amount

The Vice-Principal Allowance amount is \$1,500.00 for each school that is an urban and priority high school, as set out in the Core Ed regulation.

Investment in System Priorities (ISP) for Principals and Vice-Principals Component

The ISP for Principals and Vice-Principals component supports local priorities, to address workload, including the hiring of additional vice-principals or principals and other eligible expenses, in alignment with their 2023–2027 Terms and Conditions of Employment.

School boards are required to use the funding flowed through this component in accordance with the Terms and Conditions of Employment of principals and vice-principals.

School boards will receive funding for the ISP for Principals and Vice-Principals component that is the lesser of the following:

- a school board's ISP for Principals and Vice-Principals component set out in the Core Ed regulation + any unused portion from the 2024–25 LRF – SSF/ISP for Principals and Vice-Principals amount set out in the 2024–25 Core Ed regulation

OR

- a school board's eligible current year's expenses for ISP for principals and vice-principals

Note: Any unspent funding, calculated as the maximum available funding for 2025–26 (i.e., the 2025–26 amount and unused 2024–25 amount) less eligible expenses in 2025–26, will be carried over to the 2026–27 school year.

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

This allocation provides additional funding for program leadership and to support school boards in offering a wide range of programs tailored to the local needs of their students. Funding is to address student learning and programming based on demographic, socioeconomic and other indicators associated with barriers to success.

It includes the following components:

- Program Leadership component
- LRF – Demographic Needs component
- LRF – Student Success, Grade 7 to 12 component
- Specialist High Skills Major (SHSM) component
- LRF – Experiential Learning component
- LRF – Outdoor Education component

Program Leadership Component

This component provides funding to support the following four lead positions:

- Early Years Leads
- School Effectiveness Leads
- Student Success Leads
- Technology Enabled Learning and Teaching (TELT) Contact Leads

Leads are responsible for the organization, administration, management, and implementation of supports to achieve the goals within their respective program areas.

Funding Envelope and Requirements

The Program Leadership component is enveloped, in that the funding must be spent on leads' salary, benefits, travel and professional development (PD). As such, PD funds for this envelope may not be spent on educator release time.

While funding is generated for each of the leads, each based on a particular benchmark, school boards are not required to match expenses to funding. This means school boards have the flexibility to use the funding, within the envelope, across the four lead positions to address on-the-ground needs while adhering to individual requirements for each lead to best support key outcomes for these positions.

The requirements related to leads are as follows:

- minimum staffing requirements (i.e., specific FTE requirements)
- expectations related to job splitting (i.e., whether the position can be split between more than one individual)
- dedication (i.e., whether the lead can hold any other portfolio within the school board)

Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

Funding Benchmarks

School boards generate funding up to their maximum Program Leadership component¹, based on the sum of two amounts:

- Salary & Benefits amount
- Travel & PD amount

¹ There is an expenditure adjustment applied. In some cases, school boards may generate less than the maximum Program Leadership component.

Salary & Benefits Amount

The maximum Salary & Benefits amount is calculated as follows:

$(1.0 \times A) + (3.0 \times B) + [1.0 \times B \text{ if (elementary ADE} > 85,000)] + (C \times B)$, where:

A = Information Technology staffing benchmark of \$120,704.48

B = Supervisory officer (SO) benchmark of \$166,635.88¹

C = Additional FTE	Based on total enrolment
0	$0 < \text{ADE} \leq 72,000$
0.5	$72,000 < \text{ADE} \leq 115,000$
1.0	$115,000 < \text{ADE} \leq 150,000$
2.0	$150,000 < \text{ADE} \leq 200,000$
3.0	$\text{ADE} > 200,000$

Travel & Professional Development (PD) Amount

The Travel & PD amount is 10.44 per cent of the generated Salary & Benefits amount.

Early Years Lead

Early Years Leads support the implementation of Ontario's vision of a responsive, high-quality, accessible and increasingly integrated early years system that contributes to healthy child development.

The minimum hiring requirements are based on school board ADE, as outlined below. At least 0.5 FTE of the total FTE hiring requirement for Early Years Leads must be at the supervisory officer (SO) level. An exception to hiring at the SO level may be requested by the school board in writing to the Early Years and Child Care Division of the ministry, and a decision will be made based on the information provided (e.g., geographic and/or recruitment challenges). In the circumstance where a lead is not an SO, the school board will be required to identify an SO who is accountable for the implementation of the Early Years Leadership Strategy with oversight over the work of the lead(s).

¹ Additional funding is provided through the Executive Compensation Adjustment within the SBAF Board-Based Staffing Allocation Executive Staffing component.

Job splitting is allowed, but an FTE cannot be split to less than 0.5 FTE level. This is a non-dedicated position, in that the Early Years Lead can hold another portfolio in addition to this one. However, the ministry expects at least 50% of their time be dedicated to this role in that the ministry expects Early Years Leads to engage with the service system managers actively and regularly in their district to optimally enact the goals of the Early Years Leadership Strategy as outlined in the annual reporting requirements.

As per the following table, school boards' minimum hiring requirements for Early Years Leads are based on school board ADE. When school boards employ an Early Years Lead, school boards will generate funding equal to eligible expenses up to a maximum of the SO benchmark of \$166,635.88 plus 10.44 per cent for travel and PD for the lead(s), multiplied by the ADE Funding Factor outlined in this table:

ADE	Total FTE Hiring Requirement	ADE Funding Factor
0 < ADE ≤ 72,000	Minimum 1.0	1.0
72,000 < ADE ≤ 115,000	Minimum 1.5	1.5
115,000 < ADE ≤ 150,000	Minimum 2.0	2.0
150,000 < ADE ≤ 200,000	Minimum 3.0	3.0
ADE > 200,000	Minimum 4.0	4.0

Additional reporting requirements for this position outside of EFIS are shared with school boards by the Early Years and Child Care Division of the ministry every year. An exception form is required if a school board cannot meet the minimum hiring requirements. This form can be provided upon request.

School Effectiveness Lead

School Effectiveness Leads are responsible for the organization, administration, management, and implementation of the School Effectiveness Framework. The School Effectiveness Framework supports schools and school boards in assessing school effectiveness so that plans for improvement can be put in place.

The hiring requirement is a minimum of 1.0 FTE per school board. The position must be at a supervisory officer (SO) level unless an exemption is requested by the school board in writing to the Student Achievement Division of the ministry and a decision is made by the ministry based on the information provided. If the role is not filled at an SO level and/or responsibilities are shared between multiple staff, the school board must identify a single staff person at an SO level who has oversight over the work of the lead(s). This is a non-dedicated position.

When the school board employs a School Effectiveness Lead, it will generate funding equal to related expenses and up to a maximum of the SO benchmark of \$166,635.88 plus 10.44 per cent multiplied by the Elementary ADE Funding Factor, as follows:

Elementary ADE	Elementary ADE Funding Factor
0 < ADE ≤ 85,000	1.0
ADE > 85,000	2.0

Student Success Lead

Student Success Leads, in conjunction with supports provided through the Student Success, Grade 7 to 12 components within CSF and LRF, collaborate, lead and supervise the supports that assist students facing barriers to success in terms of their achievement and well being. This funding is to be used to support the following:

- the delivery of effective education and career/life planning programs,
- to increase opportunities for students to participate in meaningful and engaging learning,
- to meet graduation requirements, including passing the secondary school literacy graduation requirement,
- to make successful transitions to their initial post-secondary destination (i.e., apprenticeship, college, community living, university and workplace)

The hiring requirement is a minimum of 1.0 FTE per school board. The position must be at a supervisory officer (SO) level unless an exemption is requested by the school board in writing to the Student Achievement Division of the ministry and a decision is made by the ministry based on the information provided. If the role is not filled at an SO level and/or responsibilities are shared between multiple staff, the school board must identify a single staff person at an SO level who has oversight over the work of the lead(s). This is a non-dedicated position.

When the school board employs a Student Success Lead, it will generate funding equal to eligible expenses and up to a maximum of the SO benchmark of \$166,635.88 plus 10.44 per cent for travel and PD.

Technology Enabled Learning and Teaching (TELT) Contact Lead

The TELT Contact Leads are responsible for the effective adoption and implementation of the ministry-funded Virtual Learning Environment (VLE) through technical administration, professional learning for VLE users, supporting online learning, and building parent/guardian engagement.

Examples of the role may include:

- technical administration of the VLE including configuration of new tools, support for virtual class spaces, ongoing testing of the latest features in the VLE and ensuring functioning integrations between the Student Information System and the VLE
- providing professional learning for educators on the use of the VLE for effective pedagogical practices in remote, online and blended learning
- supporting educators and students using digital resources (e.g., online courses) in the VLE for online learning
- supporting parent and guardian engagement through implementation of parent and guardian-focused tools in the VLE

The hiring requirement is a minimum of 1.0 FTE per school board. The person must be a member in good standing with the Ontario College of Teachers. If the role is shared between multiple staff, the school board will be required to designate a single staff person that has oversight of the work of the lead(s). This is a non-dedicated position. Additional reporting requirements for this position outside of EFIS are shared by the Student Achievement Division and the French-Language Education Division of the ministry.

When the school board employs a TELT Contact Lead, it will generate funding equal to eligible expenses and up to a maximum of the Information Technology staffing benchmark of \$120,704.48 plus 10.44 per cent for travel and PD.

LRF – Demographic Needs Component

The LRF – Demographic Needs component provides funding based on social and economic indicators that are associated with students facing barriers to success. This component supports school boards in offering a wide range of programs tailored to the local needs of their students. Examples of programs include provision of nutrition programs and homework clubs. School boards have considerable latitude in determining the type of program and support that they provide with this funding.

Note that a portion of this funding supports classroom through the CSF – Demographic Needs component, using different benchmarks under the same funding methodology.

The LRF – Demographic Needs component is calculated as follows:

$$\text{Funding Units} \times (\$132.78 \text{ per funding unit})$$

In year two of the five-year phase-in of 2021 census data, the LRF – Demographic Needs component is determined by taking the following:

- 3/5 of the 'Proxy Based on the Former Demographic Allocation'
- 2/5 of the 'Funding Units Calculation'

Funding Units Calculation

Funding units are calculated at each school of the school board as follows:

1. The estimated percentage of students facing barriers to success is calculated as an ADE-weighted average for the given school year based on low household income using the 2021 census Market Basket Measure (MBM).
2. The school's ADE facing barriers estimated by multiplying the school's total ADE for the given school year by the estimated percentage of students facing barriers to success.
3. Each ADE facing barriers to success at the school generates funding units as follows:
 - a. Base funding: One funding unit for each ADE facing barriers.
 - b. Targeted funding (only for schools with an estimate of students facing barriers to success that is 10 per cent or greater): Up to 25 additional funding units for each ADE facing barriers, scaled linearly between an estimate of ADE facing barriers between 10 and 20 per cent.

The total of funding units for the school board is the sum of the "funding units" at each of its schools for the given school year.

Proxy Based on the Former Demographic Allocation

Using the enrolment data provided by school boards and weighted socio-economic indicators based on 2006 census, a proxy has been applied based on the former Demographic Allocation to determine equivalent funding units.

Each school board's LRF – Demographic Needs component is set out in the Core Ed regulation.

LRF – Student Success, Grade 7 to 12 Component

The purpose of this component¹ is to supplement the CSF – Student Success, Grade 7 to 12 component, primarily for program related transportation.

Transportation Amount

The Transportation amount is calculated as follows:

(Student Transportation Fund minus Transportation to Provincial or Demonstration Schools Allocation) × 0.0023

Specialist High Skills Major (SHSM) Component

The [SHSM](#) program allows students to customize their education to suit their interests and needs, by focusing their learning on a particular economic sector, and a potential future career. These programs help more students gain the competitive edge they need to succeed, now and in the future, in sectors such as agriculture, manufacturing, and health and wellness.

SHSM funding is used to support program management and implementation expenses including the following:

- student activities and resources including certification and training programs
- staffing expenditures to support implementation and development of SHSM program, such that student learning is not disrupted
- equipment purchases and consumable expenses related to SHSM program requirements
- promotion and marketing
- teacher professional development

¹ Lakehead DSB receives \$170,000 for the Territorial Student Program including \$80,000 related to Transportation within the LRF – Student Success, Grade 7 to 12 component.

School boards will receive funding for the SHSM component that is the lesser of the following:

- the school board's maximum SHSM amount as set out in the Core Ed regulation

OR

- a school board's eligible current year's expenses for SHSM

This funding is to be used for its intended purpose based on the parameters (e.g., eligible activities and expenses) set out by the Student Achievement Division of the ministry each school year.

As in past years, any additional reporting requirements outside EFIS and OnSIS will be shared with SHSM board leads by the Student Achievement Division of the ministry. School and board SHSM expenditure reporting occurs through the Enhanced Data Collection Solution (EDCS). SHSM expansion funding must be allocated as indicated in EDCS, and funding for sections must be allocated specifically for the sections as indicated in EDCS.

LRF – Experiential Learning Component

The LRF – Experiential Learning component provides funding for non-classroom staffing, supports and opportunities for students to participate in learning experiences connected to a community or economic sector, reflect on those experiences to derive meaning, and then apply their learning in various aspects of their lives, including education and career/life planning. Note that a portion of this funding supports classroom staffing through the CSF – Experiential Learning component.

The LRF – Experiential Learning component is calculated as follows:

Item	Amount	Description	Calculation
(A)	Enrolment	based on enrolment in junior kindergarten to Grade 12	Total ADE × \$0.71168731

Item	Amount	Description	Calculation
(B)	Demographic	based on the school board's share of the LRF – Demographic Needs component	School board's LRF – Demographic Needs component / Total Provincial LRF – Demographic Needs component ¹ × \$647,455.20180030
(C)	Dispersion	using the same factors that are used in the LRF – Remote and Rural component	Total ADE × \$0.01408828 × Remote and Rural phased-in average school dispersion distance ²
(D)	Transportation		(Student Transportation Fund ³ minus Transportation to Provincial or Demonstration Schools Allocation) × 0.00026657
Total LRF – Experiential Learning amount = (A) + (B) + (C) + (D)			

LRF – Outdoor Education Component

This funding provides elementary and secondary students with learning experiences in the outdoors.

Note that a portion of this funding supports classroom staffing through the CSF – Outdoor Education component.

This component is calculated as follows:

$$\$4,156,587,862,64 \text{ per school board} + (\$7,078,982,38 \times \text{ADE})$$

¹ Each school board's LRF - Demographic Needs component is set out in the Core Ed regulation.

² Each school board's phased-in average school dispersion distance is set out in the Core Ed regulation.

³ For Lakehead DSB, also includes \$80,000 for the transportation portion of the Territorial Student Program within the LRF – Student Success, Grade 7 to 12 component.

Special Education Fund (SEF)

The Special Education Fund (SEF) 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.

The SEF comprises the following four allocations:

Name of Allocation	Description of Funding
1. SEF – Per Pupil Allocation (SEF – PPA)	Base funding to support all students with special education needs. Funding is primarily intended for staffing costs (e.g., teachers, EAs, professionals/para-professionals) as well as professional development and learning materials.
2. Differentiated Needs Allocation	To address the variation among school boards with respect to students with special education needs and school boards' abilities to meet those needs due to geographic, linguistic and sociodemographic factors.
3. Complex Supports Allocation	For specialized supports for students with extraordinarily high needs, including staffing supports; for students who cannot attend regular school due to their primary need for care, treatment or because of a court order to serve a custody or detention sentence; and for autistic students and those with other special education needs.
4. Specialized Equipment Allocation	To assist with the costs of specialized equipment essential to support students with special education needs.

Accountability and Reporting

The SEF may only be used for special education. Any unspent funding must be treated as deferred revenue for special education. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

New in 2025–26

Modernization of Education and Community Partnership Programs (ECPP) Funding

Following several reviews and informed by feedback from education sector partners from across the province, the ministry is introducing a modernized approach to funding education programs for students who cannot attend school due to their primary need for care and treatment or for rehabilitation. The implementation of a modernized approach to the ECPP aims to better meet the changing needs of students, improve student outcomes, enhance access and the quality of education programs, and reduce administrative burden while continuing to support local student needs.

Starting this school year, two new funding components in the Complex Supports Allocation will replace the prior ECPP component:

1. **Education and Community Partnership Programs (ECPP) Component:** funding for students who have been court-ordered into a youth justice secure or open custody/detention facility, adult custodial facility serving youth, the Syl Apps Youth Centre or for those attending the provincial Child and Parent Resource Institute (CPRI) program.

Further details can be found in the *Directives for Education and Community Partnership Programs (ECPP) 2025–26, Spring 2025*, which provides direction to school boards on the funding of these programs.

Each school board's ECPP component is set out in the Core Ed regulation.

2. **Care and Treatment Education Programs (CTEP) Component:** formula-based approach for all school boards to provide education programs for students who have a primary need for care and/or treatment.

The CTEP is made up of the following two amounts:

CTEP Base Amount

Each school board receives the higher of a base amount of \$300,000.00 or its 2024–25 ECPP care and treatment approved application amount adjusted for 2025–26 labour-related increases, as set out in the Core Ed regulation.

CTEP Per Pupil Amount

The CTEP Per Pupil amount is calculated as follows:

$$\$3.70 \times \text{ADE}$$

Further details can be found in the *Directives for Care and Treatment Education Programs (CTEP) 2025–26, Spring 2025*, which provides direction to school boards on the funding of these programs.

See "[Complex Supports Allocation](#)" in this section of the document.

Special Incidence Portion (SIP) Interim Funding Approach

Funding within the Special Incidence Portion (SIP) component is again based on an interim formula as the ministry continues to work towards a new approach for future years. This funding approach is intended to relieve school boards of administrative work related to the SIP claims submission process.

SIP funding for the 2025–26 school year is allocated through two amounts:

- **Interim Base amount:** calculated using 2024–25 amounts adjusted for 2025–26 labour-related increases. Each school board's Interim Base amount is set out in the funding regulation.
- **Exceptional Circumstances amount:** calculated using a base amount of \$65,966 and a per-pupil amount of \$2.68 by the school board's ADE.

See "[Special Incidence Portion \(SIP\) Component](#)" in this section of the document.

Continued Census Data Update

This is year two of a five-year phase-in of 2021 census data within the Special Education Statistical Prediction Model (SESPM) component, phasing out the 2006 census data.

1. SEF – Per Pupil Allocation

The Per Pupil Allocation of the Special Education Fund (SEF – Per Pupil Allocation) provides base funding to support all students with special education needs. Funding is primarily intended for staffing costs (e.g., teachers, EAs, professionals/para-professionals) as well as professional development and learning materials.

The SEF – Per Pupil Allocation is allocated to school boards based on total enrolment as follows.

- \$1,217.58 × JK to Grade 3 ADE
- \$935.27 × Grade 4 to 8 ADE
- \$616.03 × Grade 9 to 12 ADE

2. Differentiated Needs Allocation (DNA)

The Differentiated Needs Allocation (DNA) addresses the variation among school boards with respect to students with special education needs and school boards' abilities to respond to those needs due to geographic, linguistic and socio-demographic factors.

The DNA is made up of the following components:

- Measures of Variability (MOV) component
- Special Education Statistical Prediction Model (SESPM) component
- Collaboration and Integration Base component
- Multi-Disciplinary Supports component
- Local Special Education Priorities component
- Early Math Intervention component
- Professional Assessments component

Measures of Variability (MOV) Component

The MOV component is based on seven categories of data to reflect school boards' population of students with special education needs and ability to respond to these needs. The total MOV component is distributed among all school boards.

Each category has an assigned percentage of the total MOV component. Each category has one or more factors, and each factor has an assigned percentage of the category total.

The percentage of MOV funding available for each category/subcategory (see MOV Table 1 below) multiplied by the provincial MOV component, determines the provincial funding for that factor.

Each school board's projected MOV¹ component is set out in the Core Ed regulation.

MOV Table 1: Provincial Funding for Each MOV Factor

	Category	Factor(s)	% of MOV Funding for Category	% of MOV Funding for Sub-Category
1	Students reported as receiving special education programs and/or services	2022–23 data as reported by school boards (one factor)	29.2%	

¹ Excludes Northern Adjustment amount

	Category	Factor(s)	% of MOV Funding for Category	% of MOV Funding for Sub-Category
2	Participation and achievement in Education Quality and Accountability Office (EQAO) assessments by students with special education needs	2023–24 data for factors listed in sub-categories:	29.2%	
		Sub-Category 2A: Grade 3 students (including gifted who were exempt) with special education needs, below, or reached Level 1 (six factors)		10.0%
		Sub-Category 2B: Grade 6 students (including gifted who were exempt) with special education needs, below, or reached Level 1 (six factors)		10.0%
		Sub-Category 2C: Grade 3 and Grade 6 students with special education needs (including gifted) with two or more accommodations (two factors)		9.1%
3	Credit accumulation and participation in locally developed and alternative non-credit courses (K-Courses) by students with special education needs	2022–23 data for factors listed in sub-categories:	14.6%	
		Sub-Category 3A: Students with special education needs earned five or less credits in Grade 9 or earned 13 or less credits in Grade 10 (two factors)		11.9%
		Sub-Category 3B: Grade 9 and Grade 10 students with special education needs enrolled in Locally Developed Courses (LDCs) (two factors)		1.3%
		Sub-Category 3C: Grade 9 and Grade 10 Students with special education needs enrolled in K-Courses (two factors)		1.5%

	Category	Factor(s)	% of MOV Funding for Category	% of MOV Funding for Sub-Category
4	Remote and Rural Adjustment	Reflects amounts within Remote and Rural components (CSF and LRF)	12.4%	
		Sub-Category 4A: School Board Enrolment (one factor)		6.2%
		Sub-Category 4B: Distance/Urban Factor/French-Language Equivalence (one factor)		1.4%
		Sub-Category 4C: School Dispersion (one factor)		4.8%
5	Indigenous Adjustment	Reflects the estimated percentage of enrolment that is Indigenous within the Census-Based Per-Pupil amount of the BAP component (one factor)	7.3%	
6	French-language School Board Adjustment	Recognition of school boards operating in an official language minority context and their size.	3.9%	
		Sub-Category 6A: Base amount of \$551,333.85 per school board (one factor).		1.9%
		Sub-Category 6B: School Board Enrolment (one factor).		2.0%

	Category	Factor(s)	% of MOV Funding for Category	% of MOV Funding for Sub-Category
7	Northern Adjustment	Allocation to each of three Northern Adjustment Cooperatives to address the challenges associated with providing programs and / or services to students with special education needs in Northern Ontario (two factors).	3.4%	
		Sub-Category 7A: Northern Supports amount (one factor)		2.9%
		Sub-Category 7B: Integrated Supports amount (one factor)		0.5%

Note: Totals may not add due to rounding

The seven MOV categories and its 29 factors are described below.

MOV Categories 1 to 3:

The first three categories of MOV use data to develop a school board profile of special education needs. These categories compare each school board to the provincial average on each of the factors, to determine its special education needs profile. This is done by attributing each school board with a weight derived from their data point in relation to the provincial average. The MOV weights for categories 1 to 3 are calculated as follows:

Weight	Data ranges (DSB vs. Provincial Average)
0.8	<-30%
0.9	-30% to < -10%
1	-10% to < + 10% (of Provincial Average)
1.1	+ 10% to < + 30%
1.2	≥ + 30%

The calculation for these three categories is as follows:

- The school board's data for each factor determines its weight, using the ranges described above. Specific ranges for each data point can be found below.
- The school board's factor number is determined by its weight for the factor multiplied by its ADE. The school board's factor number is divided by the total of all 72 school boards' factor numbers combined for that factor. This ratio is then multiplied by the amount of funding available for that factor to determine the school board's funding for that factor.

The following tables summarize the proportion of the MOV total that is allocated to each category and its factors, as well as the ranges for each category or factor.

Category 1: Prevalence of students reported as receiving special education programs and/or services by school boards. Prevalence for this category is the total number of students reported as receiving special education programs and/or services divided by total enrolment (one factor).

Prevalence of students reported as receiving special education programs and services: 29.2% of MOV	
Weight	Range
0.8	< 12.02%
0.9	12.02% to < 15.45%
1.0	15.45% to < 18.88%
1.1	18.88% to < 22.32%
1.2	≥ 22.32%

Category 2: Participation and achievement in EQAO assessments by students with special education needs who were eligible to take that EQAO assessment (Elementary enrolment counts only).

Sub-Category 2A: Prevalence of participation and achievement in Grade 3 EQAO assessments by students with special education needs, including gifted, who were exempt, below, or reached Level 1 or less (six factors).

2A – EQAO Achievement – Grade 3; 10.0% of MOV						
Weight	Males Reading (20% of 2A)	Females Reading (15% of 2A)	Males Writing (20% of 2A)	Females Writing (15% of 2A)	Males Math (15% of 2A)	Females Math (15% of 2A)
0.8	< 14.68%	< 11.59%	< 16.85%	< 13.13%	< 25.2%	< 29.73%
0.9	14.68% to < 18.88%	11.59% to < 14.9%	16.85% to < 21.66%	13.13% to < 16.88%	25.2% to < 32.4%	29.73% to < 38.23%
1	18.88% to < 23.07%	14.9% to < 18.21%	21.66% to < 26.48%	16.88% to < 20.63%	32.4% to < 39.6%	38.23% to < 46.72%
1.1	23.07% to < 27.27%	18.21% to < 21.52%	26.48% to < 31.29%	20.63% to < 24.39%	39.6% to < 46.8%	46.72% to < 55.22%
1.2	≥ 27.27%	≥ 21.52%	≥ 31.29%	≥ 24.39%	≥ 46.8%	≥ 55.22%

Sub-Category 2B: Prevalence of participation and achievement in Grade 6 EQAO assessments by students with special education needs, including gifted, who were exempt, below, or reached Level 1 or less (six factors).

2B – EQAO Achievement – Grade 6; 10.0% of MOV						
Weight	Males Reading (20% of 2B)	Females Reading (15% of 2B)	Males Writing (20% of 2B)	Females Writing (15% of 2B)	Males Math (15% of 2B)	Females Math (15% of 2B)
0.8	< 8.54%	< 6.4%	< 9.62%	< 7.23%	< 16.83%	< 20.6%
0.9	8.54% to < 10.99%	6.4% to < 8.23%	9.62% to < 12.37%	7.23% to < 9.29%	16.83% to < 21.64%	20.6% to < 26.49%
1	10.99% to < 13.43%	8.23% to < 10.06%	12.37% to < 15.12%	9.29% to < 11.36%	21.64% to < 26.45%	26.49% to < 32.37%
1.1	13.43% to < 15.87%	10.06% to < 11.89%	15.12% to < 17.87%	11.36% to < 13.42%	26.45% to < 31.26%	32.37% to < 38.26%
1.2	≥ 15.87%	≥ 11.89%	≥ 17.87%	≥ 13.42%	≥ 31.26%	≥ 38.26%

Sub-Category 2C: Prevalence of students with special education needs, including gifted, who required 2 or more accommodations for EQAO Grade 3 and Grade 6 assessments (two factors).

2C – EQAO accommodations; 9.1% of MOV		
Weight	Grade 3 (50% of 2C)	Grade 6 (50% of 2C)
0.8	< 23.43%	< 16.43%
0.9	23.43% to < 30.12%	16.43% to < 21.12%
1	30.12% to < 36.82%	21.12% to < 25.82%
1.1	36.82% to < 43.51%	25.82% to < 30.51%
1.2	≥ 43.51%	≥ 30.51%

Category 3: Credit accumulation and participation in locally developed and alternative non-credit courses (K-Courses) by students with special education needs (secondary enrolment counts only).

Sub-Category 3A: Prevalence of Grade 9 and 10 credit accumulation for students with special education needs. Prevalence for Grade 9 is that of those who earned five or less credits; and prevalence for Grade 10 is that of those who earned 13 or fewer credits (two factors).

3A – Credit accumulation; 11.9% of MOV		
Weight	Earned 5 or less credits in Grade 9 (40% of 3A)	Earned 13 or less credits in Grade 10 (60% of 3A)
0.8	< 12.2%	< 16.24%
0.9	12.2% to < 15.69%	16.24% to < 20.88%
1	15.69% to < 19.17%	20.88% to < 25.52%
1.1	19.17% to < 22.66%	25.52% to < 30.16%
1.2	≥ 22.66%	≥ 30.16%

Sub-Category 3B: Prevalence of Grade 9 and Grade 10 students with special education needs enrolled in locally developed courses (two factors).

3B – Enrolled in LD Courses; 1.3% of MOV		
Weight	Enrolled in LD Courses Grade 9 (40% of 3B)	Enrolled in LD Courses Grade 10 (60% of 3B)
0.8	< 13.95%	< 13.49%
0.9	13.95% to < 17.94%	13.49% to < 17.34%
1	17.94% to < 21.93%	17.34% to < 21.19%
1.1	21.93% to < 25.92%	21.19% to < 25.05%
1.2	≥ 25.92%	≥ 25.05%

Sub-Category 3C: Prevalence of Grade 9 and Grade 10 students with special education needs enrolled in alternative non-credit courses (K-courses) (two factors).

3C – Enrolled in alternative non-credit courses (K Courses); 1.5% of MOV		
Weight	Enrolled in K-Courses Grade 9 (40% of 3C)	Enrolled in K-Courses Grade 10 (60% of 3C)
0.8	< 5.41%	< 4.61%
0.9	5.41% to < 6.96%	4.61% to < 5.93%
1	6.96% to < 8.5%	5.93% to < 7.25%
1.1	8.5% to < 10.05%	7.25% to < 8.56%
1.2	≥ 10.05%	≥ 8.56%

MOV Categories 4 to 7:

Categories 4 to 7 address each school board's ability to respond to its population of students with special education needs. This is done by accounting for other external factors that affect the school board's ability to meet these needs. These four categories are as follows:

- Remote and Rural Adjustment (category 4)
- Indigenous Adjustment (category 5)
- French-language School Board Adjustment (category 6)
- Northern Adjustment (category 7)

Category 4: Remote and Rural Adjustment

The MOV's Remote and Rural Adjustment provides school boards with funding based on three sub-categories/factors that align with amounts of the Remote and Rural components described in the CSF and the LRF. These three sub-categories are below:

- Sub-Category 4A: School Board Enrolment (one factor)
- Sub-Category 4B: Distance/Urban Factor/French-Language Equivalence (one factor)
- Sub-Category 4C: School Dispersion (one factor)

Category 5: Indigenous Adjustment

Each school board receives a percentage of available funding based on its share of weighted enrolment calculated as follows¹: $ADE \times \text{estimated percentage of enrolment that is Indigenous} \times \text{Per Pupil Amount weighting factor}$. Further information on these percentages and weighting factors can be found in the Indigenous Education Supports Allocation under the LRF section of this guide. This category complements the ministry's effort to better reflect each school board's ability to respond to its population of students with special education needs. This is done by accounting for other external factors that affect the school board's ability to meet these needs (one factor).

¹ The estimated percentage of enrolment that is Indigenous \times Per Pupil Amount weighting factor are determined based on the Census-Based Per-Pupil Amount of the BAP component (within the LRF)

Category 6: French-Language School Board Adjustment

This category recognizes that school boards operating in a minority language context have unique challenges supporting students with special education needs, while also recognizing board size for all French-language school boards. There are two factors in this category.

- Sub-Category 6A: Base amount of \$551,333.85 per school board in a minority language context (one factor)
- Sub-Category 6B: School Board Enrolment (one factor)

Category 7: Northern Adjustment

The Northern Adjustment category supports a regional collaboration model that serves all northern district school boards and isolate board school authorities through three regional cooperatives. There are two factors in this category.

The Northern Adjustment cooperatives determine local special education priorities, including in underserved rural and remote communities in Northern Ontario, through the following:

- Delivery of joint, innovative and cost-effective special education programs and services that address the challenges associated with providing programs and services to students with special education needs
- Coordinated and integrated assessment, consultation and treatment services on a multi-agency, multi-ministry basis to children and youth with physical, psychological and educational challenges

The Northern Adjustment includes the following two amounts:

- Sub-Category 7A: Northern Supports amounts (one factor)
- Sub-Category 7B: Integrated Supports amounts (one factor)

Cooperative	Northern Supports Amount (Sub-Category 7A)	Integrated Supports Amount (Sub-Category 7B)	Northern Adjustment Total
North East	\$4.1 million	\$0.7 million	\$4.8 million
North West	\$2.3 million	\$0.4 million	\$2.6 million
Northern French-language	\$3.5 million	\$0.6 million	\$4.2 million

Funding is allocated to one school board in each of the three regional cooperatives to administer on behalf of all district school boards and isolate board school authorities within the cooperatives:

- North East cooperative, administered by District School Board Ontario North East
 - The 11 school boards, including isolate boards, that benefit from the programs and / or services established by this cooperative are the following:
 - Algoma DSB
 - DSB Ontario North East
 - Huron-Superior Catholic DSB
 - Near North DSB
 - Nipissing-Parry Sound Catholic DSB
 - Northeastern Catholic DSB
 - Rainbow DSB
 - Sudbury Catholic DSB
 - James Bay Lowlands Secondary DSAB
 - Moose Factory Island DSAB
 - Moosonee DSAB
- North West cooperative, administered by Thunder Bay Catholic District School Board
 - The eight school boards that benefit from the programs and / or services established by this cooperative are the following:
 - Keewatin-Patricia DSB
 - Kenora Catholic DSB
 - Lakehead DSB
 - Northwest Catholic DSB
 - Rainy River DSB
 - Superior North Catholic DSB
 - Superior-Greenstone DSB
 - Thunder Bay Catholic DSB
- Northern French-language cooperative, administered by Conseil scolaire public du Grand Nord de l'Ontario
 - The six school boards that benefit from the programs and / or services established by this cooperative are the following:
 - CSP du Grand Nord de l'Ontario

- CSP du Nord-Est de l'Ontario
- CSCD des Grandes Rivières
- CSDC Franco-Nord
- CSDC des Aurores boréales
- CSDC du Nouvel-Ontario

Funding provided through the Northern Adjustment category of the MOV may only be used for its intended purpose – regionally determined special education priorities that are addressed through joint, innovative and cost-effective special education programs and services. Any unspent funding must be reported as deferred revenue to be used for Northern Adjustment initiatives in future years. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

Special Education Statistical Prediction Model (SESPM) Component

The SESPМ is a logistic regression model that draws from the latest available Ontario Ministry of Education anonymized student data, 2022–23 OnSIS data (most recent available), merged with indicators from Statistics Canada's census data, to estimate the proportion of students predicted to receive special education programs and services in each of Ontario's district school boards.¹

In year two of the five-year phase-in of 2021 census data in the SESPМ component, the following values are used:

- 3/5 of the prediction value is based on the 2006 census
- 2/5 of the prediction value is based on the 2021 census

The prediction value for each school board reflects the relationship between the actual percentage of students reported to be receiving special education programs and/or services in the school board and the average level of socio-economic status of all students enrolled in the school board.

The following demographic factors have been used:

- Occupational structure
- Median income

¹ The SESPМ regression model was originally developed in 2009 by Dr. J. Douglas Willms from the University of New Brunswick's Canadian Research Institute for Social Policy.

- Parent level of education
- Percentage of families below Statistics Canada's low-income cut-off
- Percentage of unemployed individuals
- Percentage of Indigenous families
- Percentage of recent immigrants
- Percentage of individuals who moved in previous year
- Metropolitan influence zone

The likelihood that a student will receive special education programs and/or services is estimated with a logistic regression model, which models the probability of a student being identified as receiving special education programs and/or services (e.g., $Y_1 = 1$ if reported; $Y_1 = 0$ if not reported) as a function of a set of n covariates or predictors.

The analysis is informed by the predictive power of 14 separate logistic regression models, including one for each of the 12 definitions within the ministry's categories of exceptionalities¹, one for students 'non-identified with an Individual Education Plan (IEP),' and one for students 'non-identified without an IEP.' The 14 logistic regression analyses are run across four grade ranges, for a total of 56 separate logistic regression models.

For each school board, the prediction formulae for these 56 models were used to predict the proportion of students who could be expected to receive special education programs and/or services in each category, given the demographic characteristics of all the students served by the school board, and then summed to achieve an estimate of the total predicted proportion of students who could be expected to receive special education programs and/or services.

¹ There are five categories and twelve definitions of exceptionalities as follows:

BEHAVIOUR – Behaviour

INTELLECTUAL – Giftedness, Mild Intellectual Disability, Developmental Disability

COMMUNICATION – Autism, Deaf and Hard-of-Hearing, Language Impairment, Speech Impairment, Learning Disability

PHYSICAL – Physical Disability, Blind and Low Vision

MULTIPLE – Multiple Exceptionalities

The functional form of the model is as follows:

$$\begin{aligned} & \text{Probability } (Y_1 = 1, \text{ given a student's set of background characteristics}) \\ & = 1 / [1 + \exp -(\beta_0 + \beta_1 X_{1j} + \beta_2 X_{2j} + \dots + \beta_n X_{nj})] \end{aligned}$$

where Y_i denotes whether or not a student was reported as receiving special education programs and/or services; and $x_1 \dots x_n$ are the student's gender and census-derived demographic characteristics.

The regression coefficients, $\beta_0, \beta_1, \dots, \beta_n$ are estimated from the anonymized data for all Ontario students in 2022–23. With these estimates, the model estimates the probability that a student with a particular set of background characteristics would receive special education programs and/or services.

Therefore, in a school board where each student's age and census-derived demographic characteristics are known, the prediction model can be used to estimate the probability that each student would receive special education programs and/or services. The sum of these probabilities for each of the students provides an estimate of the total predicted proportion of students that are likely to receive special education programs and/or services in that school board.

The school board-specific prediction is created by adding the prediction calculated for all its students based on the demographic characteristics of each student's postal code. The board-specific prediction is multiplied by its ADE to determine the board-specific number of students predicted to receive special education programs and services. Each board's allocation of the total SESPM funding available is determined by its ratio of board-specific number of students predicted to receive special education programs and services divided by the total provincial number of students predicted to receive special education programs and services.

Each school board's funding under the SESPM component is set out in the Core Ed regulation.

Collaboration and Integration Base Component

The Collaboration and Integration Base component provides every school board with base funding of \$551,333.85. Its purpose is to enable school boards to explore collaborative and integrated approaches to serving students with special education needs.

Multi-Disciplinary Supports Component

The Multi-Disciplinary Supports component supports students with special education needs, including subsets of this population such as autistic students, and other needs such as mental health. The Multi-Disciplinary Supports component includes the following two amounts:

- Multi-Disciplinary Team amount
- Other Staffing Resources amount

Multi-Disciplinary Team Amount

Funding is provided for a multi-disciplinary team for all school boards (up to four additional full-time equivalents (FTEs) per school board), to help build school board capacity, support special education assessments and help teachers, educational assistants, and other staff better understand and adapt to the unique needs of their students.

School boards generate funding for the Multi-Disciplinary Team amount based on the number of multi-disciplinary team members employed, up to a maximum of four. Each multi-disciplinary team member generates \$114,040.13 for the school board.

The type of staff members composing the multi-disciplinary team should reflect local needs, and could include any combination of a psychologist, behavioural specialist, speech-language pathologist, registered social worker, or a person in a position that requires similar qualifications.

Further details regarding financial reporting on the Multi-Disciplinary Team amount can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

Other Staffing Resources Amount

Funding is provided for other staffing resources to support students with special education needs. School boards have flexibility to use this funding for special education staffing that will address their local needs.

The other staffing resources amount is allocated to school boards as per the Differentiated Needs Allocation table of the Core Ed regulation.

Local Special Education Priorities Component

The Local Special Education Priorities component provides funding to school boards to enhance support for students with special education needs.

School boards may use this funding to address local special education priorities including the following:

- additional educational staff and/or professional/paraprofessional staff to support students with special education needs (e.g., special education resource teachers, educational assistants, speech-language pathologists, occupational therapists, and psychologists among others)
- other local priorities such as evidence-based programs and interventions, as well as transition supports

The Local Special Education Priorities component is calculated using the following formula:

$$\text{Base amount } \$127,138.00 + (\$4.75 \times \text{ADE})$$

Early Math Intervention Component

The Early Math Intervention component provides funding to school boards to support early math intervention for elementary students with special education needs. This funding helps increase student engagement, close learning and achievement gaps and support elementary students with special education needs to be prepared for the transition into the de-streamed Grade 9 Mathematics course. This funding may be used for instructional staff or resources.

Funding is calculated based on the following:

$$\$121,369.76 + (\$0.33 \times \text{ADE})$$

Professional Assessments Component

The Professional Assessments component provides funding for school boards to conduct professional assessments (e.g., speech and language, psycho-educational) to help reduce wait times.

Funding can be used by school boards for the following:

- conduct or provide professional assessments in person or virtually

- purchase, develop and/or enhance a board level information system that would track data, processes and practices related to conducting professional assessments
- provide funding for professional services to develop infrastructure at the board level, such as electronic case management information systems, to manage wait lists, track professional assessments, respond to professional staff shortages, and complete professional assessments in a timely way

This funding is calculated using a base amount and per-pupil amount as follows:

$$\begin{aligned} &\text{base amount: } 1.22545110 \times \$86,509.18 \text{ (professional / para-professional} \\ &\text{salary and benefits benchmark)} \\ &+ (\$2.17 \times \text{total ADE}) \end{aligned}$$

3. Complex Supports Allocation

The Complex Supports Allocation is intended for specialized supports for students with complex special education needs.

The Complex Supports Allocation is made up of the following components:

- Special Incidence Portion (SIP) component
- Education and Community Partnership Programs (ECP) component
- Care and Treatment Education Programs (CTEP) component
- Behaviour Expertise component

Special Incidence Portion (SIP) Component

The Special Incidence Portion (SIP) component supports students with extraordinarily high needs who require more than two full-time staff to address their health and/or safety needs, and the needs of others at their school.

Funding for the SIP component is again based on an interim formula. This funding approach is intended to relieve school boards of administrative work related to the SIP claims submission process. SIP funding for the 2025–26 school year is allocated through two amounts.

Interim Base Amount

Funding is calculated using 2024–25 SIP amounts adjusted for 2025–26 labour-related increases. Each school board's Interim Base amount is set out in the Core Ed regulation.

Exceptional Circumstances Amount

Each school board's Exceptional Circumstances amount is calculated as follows:

$$\$65,966 + (\text{ADE} \times \$2.68)$$

Education and Community Partnership Programs (ECP) Component

The Education and Community Partnership Programs (ECP) component provides funding to school boards for education programs for students who are court-ordered into a youth justice secure or open custody/detention facility, adult custodial facility serving youth, or Syl Apps Youth Centre or for those attending the provincial Child and Parent Resource Institute (CPRI) program. These are voluntary partnerships developed between school boards and government-approved facilities.

The provision of education in these facilities is subject to a formal agreement, such as a Memorandum of Understanding, between a school board and the facility.

Each school board receives its 2024–25 ECP approved application amount for youth justice and adult custodial programs serving youth, and the Syl Apps Youth Centre and the provincial CPRI programs adjusted for 2025–26 labour-related increases. These amounts are subject to in-year changes as outlined in the *Directives for Education and Community Partnership Programs (ECP) 2025–26, Spring 2025*, which provide direction to school boards on the funding of these programs.

Each school board's ECP component is set out in the Core Ed regulation.

Additional funding is provided to school boards to help offset the accommodation costs of classrooms in ECP settings that operate in school board space. This funding is included in the School Operations Allocation of the School Facilities Fund.

Care and Treatment Education Programs (CTEP) Component

The Care and Treatment Education Programs (CTEP) component provides funding for education programs for students who cannot attend regular school due to their primary need for care and/or treatment. School boards are encouraged to seek partnerships with government-approved agencies, as these often offer the best value for money in these programs. However, school boards have the flexibility to partner with other agencies or provide the program directly to students.

The CTEP is made up of the following two amounts:

- CTEP Base amount
- CTEP Per Pupil amount

CTEP Base Amount

Each school board receives the higher of a base amount of \$300,000.00 or its approved 2024–25 ECPP care and treatment application amount adjusted for 2025–26 labour-related increases, as set out in the Core Ed regulation.

CTEP Per Pupil Amount

The CTEP Per Pupil amount is calculated as follows:

$$\$3.70 \times \text{ADE}$$

Further details can be found in the *Directives for Care and Treatment Education Programs (CTEP) 2025–26, Spring 2025*, which provides direction to school boards on the funding of these programs.

Additional funding is provided to school boards to help offset the accommodation costs of classrooms in CTEP settings that operate in school board space. This funding is included in the School Operations Allocation of the School Facilities Fund. School boards may use their Student Transportation Fund to provide the transportation that they have authority to provide through that fund.

Behaviour Expertise Component

The Behaviour Expertise component provides funding for school boards to hire board-level Applied Behaviour Analysis (ABA) expertise professionals, including Behaviour Analysts registered with the College of Psychologists and Behaviour Analysts of Ontario, to provide training opportunities that will build school board capacity in ABA and to provide After-School Skills Development programs for autistic students and students with other special education needs.

The Behaviour Expertise component is made up of the following three amounts:

- ABA Expertise Professionals amount
- ABA Training amount
- After-School Skills Development (ASSD) amount

ABA Expertise Professionals Amount

The ABA Expertise Professionals amount provides funding for school boards to hire board-level professionals with ABA expertise. School boards are encouraged, where possible, to hire Behaviour Analysts registered with the College of Psychologists and Behaviour Analysts of Ontario or individuals with equivalent qualifications. The use of ABA instructional approaches has proven to be effective for autistic students and other students with special education needs. Board-level professionals with ABA expertise support principals, teachers, educators and other school staff by providing and coordinating ABA coaching, training and resources; and facilitating school boards' collaboration with community service providers, parents and schools and supporting the *Connections for Students* model and other transition processes.

Funding is allocated based on the following formula:

$$\$207,496.00 \text{ per school board} + (\$6.87 \times \text{ADE})$$

ABA Training Amount

The ABA Training amount provides funding for training opportunities to build school board capacity in ABA. School boards may utilize the ABA Training amount for the following:

- professional development (including travel, meals, accommodation)
- procurement or development of resources/programs
- release time/supply costs for staff on training (EAs/educators/school teams)

The formal or informal ABA training opportunities and/or mentoring must be practical and oriented at developing capacity to apply and individualize ABA methods. The training should cover the following areas:

- behaviour and functions of behaviour
- assessments and data collection to inform ABA instructional methods

- development, implementation and monitoring of effective Individual Education Plans and Transition Plans that incorporate ABA methods in a variety of educational settings

Funding is allocated based on the following formula:

$$\text{\$1,500.00 per school board} + (\text{\$2.95} \times \text{ADE})$$

After-School Skills Development (ASSD) Amount

ASSD programs implemented by school boards provide autistic students and students with other special education needs who may benefit from the program with additional targeted skills development opportunities, outside the instructional day, to better equip them for classroom success and to achieve other outcomes such as improved social and communication skills.

Funding is allocated based on the following formula:

$$\text{\$58,308.00 per school board} + (\text{\$1.43} \times \text{ADE})$$

4. Specialized Equipment Allocation

The Specialized Equipment Allocation (SEA) is for the costs of equipment essential to support students with special education needs as described in the *Specialized Equipment Allocation (SEA) 2025–26 Directives, Spring 2025*, and in accordance with the Core Ed regulation under the Education Act.

The SEA is made up of the following components:

- SEA Formula component
- SEA Claims-Based component

SEA Formula Component

The SEA Formula component is for the purchase of specialized equipment with costs under \$5,000 before taxes. This funding also supports school boards in providing training for staff and students with special education needs (where applicable), equipment set-up, maintenance, and repair as determined by the school board for all SEA equipment, including SEA equipment funded through the SEA claims-based process, as described in the *Specialized Equipment Allocation (SEA) 2025–26 Directives, Spring 2025*.

The SEA Formula component is made up of the following two amounts:

- SEA Base amount
- SEA Per Pupil amount

SEA Base Amount

Each school board receives a base amount of \$200,000.00.

SEA Per Pupil Amount

The SEA Per Pupil amount is calculated as follows:

$$\$51.10 \times \text{ADE}$$

SEA Claims-Based Component

The SEA Claims-Based component provides funding to school boards for the purchases of single items (any equipment type technology related or not) in the amount of \$5,000 or more before taxes required by an individual student with special education needs. There is no deductible.

School boards are expected to have an internal process that allocates SEA funding as well as a school board internal contribution to support student specialized equipment needs in an equitable and timely fashion.

Eligibility and portability requirements for SEA funding are outlined in the Core Ed regulation and described in the *Specialized Equipment Allocation (SEA) 2025-26 Directives, Spring 2025*.

School Facilities Fund (SFF)

The School Facilities Fund (SFF) addresses the costs of operating school facilities (heating, lighting, maintaining, and cleaning) as well as the costs of repairing and renovating schools. It also provides additional support for students in rural and northern communities.

The SFF comprises the following allocations:

Name of Allocation	Description of Funding
1. School Operations Allocation	<p>Addresses the costs of operating school buildings (such as heating, ventilation, lighting, maintenance, and cleaning).</p> <p>School boards may be eligible for additional funding which recognizes costs for schools that are distant from one another and that are operating at less than full capacity.</p>
2. School Renewal Allocation	<p>Addresses the costs of maintaining and renewing school buildings (such as repairs and upgrading ventilation systems and accessibility updates).</p> <p>School boards may be eligible for additional funding which recognizes costs for schools that are distant from one another and that are operating at less than full capacity.</p>
3. Rural and Northern Education Allocation	<p>Dedicated funding to further improve education for students from rural and northern communities.</p>

Accountability and Reporting

School boards' spending on student transportation and school facilities shall not exceed the total funding generated through the SFF and Student Transportation Fund (STF) plus up to a maximum of 5 per cent of the total amount generated

through the Classroom Staffing Fund (CSF), Learning Resources Fund (LRF), and Special Education Fund (SEF). Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

New in 2025–26

Education and Community Partnership Programs (ECP) Operations and Care and Treatment Education Programs (CTEP) Operations Component

The ECP Operations component is being renamed to reflect the restructuring of the ECP component and addition of the CTEP component in the Special Education Fund. The new name is the ECP and CTEP Operations component.

1. School Operations Allocation

This allocation is intended to address the costs of operating school facilities (e.g., heating, ventilation, lighting, maintaining, cleaning) and the additional costs associated with operating schools based on unique geographic considerations (e.g., geographically isolated schools).

The School Operations Allocation comprises the following components:

- Base School Operations component
- Enhanced Top-up for School Operations component
- Community Use of Schools component
- Capital Lease on School Authority Amalgamation component
- Education and Community Partnership Programs (ECP) and Care and Treatment Education Programs (CTEP) Operations component
- SFF – Supports for Students component
- SFF – Benefits Trusts component
- Renewal Software Licensing Fee component

Definitions to support this allocation are in the following table:

School Operations Allocation – Key Elements

Element	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Enrolment	Day-School ADE of pupils enrolled in junior kindergarten, senior kindergarten, and Grades 1 through 8.	Day-School ADE of pupils enrolled in Grades 9 through 12, excluding students 21 years of age and older.	<ul style="list-style-type: none"> • Day-School ADE of pupils 21 years of age or older, high-credit portion of pupils in secondary school. • ADE of pupils enrolled in continuing education credit courses during the day (excluding pupils enrolled in correspondence self-study/online learning programs). • ADE of pupils enrolled in summer school programs. • Approved spaces in care, treatment and custody programs that operate in school board-owned space are treated as continuing education.

Element	Elementary Panel	Secondary Panel	Adult Education / Other Programs
On the Ground Capacity (OTG)	The ministry has identified categories of instructional space for all elementary and secondary facilities of a school board using the Report of the Pupil Accommodation Review Committee (August 1998). A loading has been assigned to each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity.		N/A
Benchmark Area Requirement per Pupil (fixed)	9.70 m ²	12.07 m ²	9.29 m ²
	The Benchmark Area Requirement per Pupil provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming (including primary class size), and secondary school programming. It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g., ESL) programming.		The Benchmark Area Requirement for Adult Education and Other Programs is lower than the traditional secondary school panel because no additional space is required for special needs programs.
Supplementary Area Factor (SAF)	The school board specific SAF recognizes unique design features of a board's school facilities such as wide hallways, large shop spaces, and auditorium space, as well as the additional space requirement associated with special needs programming. Each school board has an elementary and secondary SAF that is greater than or equal to an adjustment factor of 1.0 (the secondary SAF is used for adult education/other programs). Each school board's SAFs are set out in the Core Ed regulation.		
Benchmark for Operating Costs	\$106.08/m ²		

Weighted School Age

For the purposes of calculating the SAF and the school renewal cost benchmark (i.e., over/under 20 age factor benchmarks), the ministry determines a weighted average age for each school to better reflect a school's age. The age of the original building and all permanent additions are weighted by their respective gross floor area. The following example demonstrates how the weighted average ages are calculated.

Example: School Age Calculation

Construction History	Age	Gross Floor Area (GFA)	Age × GFA
Original Construction	40	1,000	40,000
Addition	20	1,500	30,000
Addition	10	3,000	30,000
Demolition	40	-500	-20,000
Addition	2	500	1,000
Total		5,500	81,000

Weighted average age = $81,000 / 5,500 = 14.73$

The weighted ages of schools were last updated as of September 2, 2014.

Supplementary Area Factor (SAF)

A school board's SAF is determined by comparing its area per pupil, per panel, with the benchmark area per pupil (fixed benchmark) of 9.70 m² for elementary and 12.07 m² for secondary. If the school board's area per pupil is less than the fixed benchmark, it is deemed to have an SAF of 1.0. To calculate a school board's area per pupil, the total adjusted gross floor area (GFA) by panel is divided by the total on-the-ground capacity.

To determine a school board's total adjusted GFA, schools with a weighted average age of 10 years or less were subject to adjustment to reflect the construction area benchmarks (variable benchmark) introduced in 2000. This adjustment reflects that school boards should have been building their schools to these ministry construction benchmarks. The area per pupil calculation for these schools is adjusted to reflect the lesser of the school's actual area per pupil or the variable construction area benchmarks introduced in memorandum 2011:B6.

The following subsets of schools are exempted from an adjustment to their floor areas:

- Elementary schools with a capacity of less than 200 pupil places
- Secondary schools with a capacity of less than 300 pupil places
- Elementary schools where the variable benchmark is less than the fixed area per pupil of 9.70 m²
- Secondary schools where the variable benchmark is less than the fixed benchmark area per pupil of 12.07 m²

For the first two items above, the actual GFA is used, as the ministry does not have a construction area benchmark for schools below the specified capacity threshold. For the last two items above, for the purposes of calculating the SAF, a school's GFA was not adjusted below the fixed elementary (9.70 m²) or secondary (12.07 m²) benchmark area requirements.

The table below illustrates how the elementary SAF has been calculated for a school board with three board-owned elementary schools, XX, YY, and ZZ.

Example: Elementary SAF Calculation

School	Weighted Average Age	OTG	Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]	GFA Final
XX	40	210	Actual GFA = 2,431 m ² No adjustment as site was built prior to benchmarks.	= 2,431 m ²
YY	5	465	Actual GFA = 5,100 m ² Benchmark (BM) GFA based on OTG of 465 pupil places: <ul style="list-style-type: none"> • BM variable area per pupil = 10.35 m² • Required GFA = 4,813 m² Take lesser of 5,100 m ² and 4,813 m ² . The adjusted GFA would be used to calculate the SAF the elementary panel.	= 4,813 m ²

School	Weighted Average Age	OTG	Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]	GFA Final
ZZ	3	620	Actual GFA = 6,070 m ² Benchmark (BM) GFA based on OTG of 620 pupil places: <ul style="list-style-type: none"> • BM variable area per pupil = 10.12 m² • Required GFA = 6,295 m² Take lesser of 6,070 m ² and 6,295 m ² . The unadjusted GFA would be used to calculate the elementary SAF.	6,070 m ²
Total	-	1,295	-	13,314 m ²

Board Elementary SAF

$$\begin{aligned}
 &= (\text{Total GFA} / \text{Total OTG}) / \text{Benchmark Area per Pupil} \\
 &= (13,314 \text{ m}^2 / 1,295) / 9.70 \text{ m}^2 \\
 &= 1.060
 \end{aligned}$$

Each school board's Supplementary Area Factor is set out in the Core Ed regulation.

The data used to calculate the SAFs for the elementary and secondary panels of base school operations were last updated as of March 8, 2019. All other datasets were last updated September 2, 2014.

Base School Operations Component

The Base School Operations component is calculated using the following formula:

$$\text{Enrolment} \times \text{Benchmark Area Per Pupil} \times \text{SAF} \times \text{Benchmark for Operating Costs}$$

The factors used to determine the Base School Operations component for elementary, secondary, and other programs are set out in the Elementary SAF Calculation table.

The data used to calculate the SAFs for the elementary and secondary panels of base school operations were last updated as of March 8, 2019. All other datasets were last updated September 2, 2014.

Enhanced Top-up for School Operations Component

In addition to funding through the Base School Operations component, school boards may be eligible for enhanced top-up funding which recognizes costs for schools that are distant from one another and that are operating at less than full capacity. The Enhanced Top-up for School Operations component provides funding to address the cost of cleaning and maintaining some of the excess school facility capacity.

The Enhanced Top-up for School Operations component is calculated on an individual school-facility level for those facilities that are offering a regular day-school program (exclusive of adult day school) that are distant from one another and are operating at less than full capacity, that is, in facilities where enrolment is less than capacity.

School facilities where enrolment exceeds capacity do not generate any enhanced top-up funding; however, the entire enrolment of the facility (including the portion of enrolment that is greater than capacity) is generating funding from the Base School Operations component.

Definition	Description
Eligibility requirements to qualify for enhanced top-up	A school facility ¹ is eligible for Enhanced Top-up for School Operations if it meets one of the following criteria: <ul style="list-style-type: none">• school facility is an elementary school where the next closest elementary or secondary school of the board is at least 10 kilometres away, or• school facility is a secondary school where the next closest secondary school of the board is at least 20 kilometres away.

NOTE: The distance to the closest school is measured by road distance, and the next closest school facility does not include any school facility on the same campus.

¹ School facilities that only have remote learning ADE are not eligible for this funding.

Enhanced Top-up for School Operations component =

$$\begin{aligned} & \min (100\%, 1 - \text{ADE/OTG}) \times \\ & \text{OTG} \times \\ & \text{Benchmark Area Per Pupil} \times \\ & \text{SAF} \times \\ & \text{Benchmark for Operating Costs} \end{aligned}$$

The Enhanced Top-up for School Operations component along with other components of School Operations Allocation will ensure that qualifying school facilities are funded at 100 per cent of their capacity.

New school facilities that opened or school facilities that have undergone significant renovations in or after 2020–21 are not eligible for this funding in 2025–26.

Note that the SAF applied to the Enhanced Top-up for School Operations component reflects data available in SFIS as of September 2, 2014.

Community Use of Schools Component

This funding allows school boards to reduce the rates for school space used by the community by helping school boards with the costs involved with keeping schools open after hours such as heating, lighting, and cleaning.

An amount for each school board is estimated based on its relative share of the total of components of the School Operations Allocation (Base School Operations, Education and Community Partnership Programs (ECP) Operations, Care and Treatment Education Programs (CTEP) Operations and Enhanced Top-up for School Operations) of the previous year. This share is then multiplied by the total available funding.

Each school board's allocation under [Community Use of Schools](#) is set out in the Core Ed regulation.

Capital Lease on School Authority Amalgamation Component

This component is being provided to continue capital lease arrangements made by former school authorities in remote communities.

Education and Community Partnership Programs (ECP) and Care and Treatment Education Programs (CTEP) Operations Component

This component is being provided to help offset the accommodation costs of classrooms in care and/or treatment, and custody and provincial program settings that operate in school board space.

SFF – Supports for Students Component

The SFF – Supports for Students component provides flexible funding for school boards to promote safe and healthy schools.

School boards should use this funding (also known as Investment in System Priorities), along with the other portions of funding within the Supports for Students component in CSF and LRF, for its intended purpose under respective collective agreements for appropriate employee groups.

Note that other portions of this funding support classroom staff and other non-classroom staff through the Supports for Students components within CSF and LRF respectively.

Each school board's allocation of the SFF – Supports for Students component is set out in the Core Ed regulation.

SFF – Benefits Trusts Component

The SFF – Benefits Trusts component provides the incremental funding required to support the Employee Life and Health Trusts (ELHTs) for school operations staff.

Note that other portions of this funding support classroom, non-classroom and school board administration staff through the Benefits Trusts components within CSF, LRF and SBAF respectively.

The incremental funding consists of the Crown Contribution and Benefits Stabilization Adjustment. Refer to [CSF – Benefits Trusts component](#) for further descriptions.

Each school board's funding for each amount under the SFF – Benefits Trusts component is set out in the Core Ed regulation.

Renewal Software Licensing Fee Component

School boards are provided with this funding to offset the cost of licensing and related fees associated with approved asset management software. This software assists school boards in developing and implementing effective renewal programs for their schools and document changes in school condition over time.

Each school board's Renewal Software Licensing Fee component is set out in the Core Ed regulation.

2. School Renewal Allocation

Funding through this allocation is intended to maintain, renew (e.g., roof repairs), and modernize schools (e.g., addressing accessibility and adding ventilation to non-ventilated spaces in schools); and provides additional cost adjustments to account for geographic considerations impacting renewal activity (e.g., geographically isolated schools).

The School Renewal Allocation comprises the following components:

- Base School Renewal component
- Enhanced Top-up for School Renewal component
- Deferred Maintenance Needs Enhancement component
- School Renewal Investment component

The School Renewal Allocation is primarily limited to capital renewal expenditures. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

Cap on Operating Expenses

As of 2014–15, any increase in the amount of school renewal funding directed towards operating expenses, under this allocation, is limited to an additional 5 per cent of each school board's historical three-year average amount spent on operating (using the 2010–11, 2011–12 and 2012–13 fiscal years). This is to ensure that part of this funding continues to be used for depreciable type expenses.

Definitions to support this allocation are in the following table:

School Renewal Allocation – Key Elements

Element	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Enrolment	Day-School ADE of pupils enrolled in junior kindergarten, senior kindergarten, and Grades 1 through 8.	Day-School ADE of pupils enrolled in Grades 9 through 12, excluding students 21 years of age and older.	<ul style="list-style-type: none"> • Day-School ADE of pupils 21 years of age or older, high-credit portion of pupils in secondary school. • ADE of pupils enrolled in continuing education credit courses during the day (excluding pupils enrolled in correspondence self-study/online learning programs). • ADE of pupils enrolled in summer school programs. • Approved spaces in care, treatment and custody programs that operate in school board-owned space are treated as continuing education.

Element	Elementary Panel	Secondary Panel	Adult Education / Other Programs
On the Ground Capacity (OTG)	The ministry has identified categories of instructional space for all elementary and secondary facilities of a school board using the Report of the Pupil Accommodation Review Committee (August 1998). A loading has been assigned to each category of instructional space identified, based on the number of pupils that can reasonably be accommodated in each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity.		N/A
Benchmark Area Requirement per Pupil (fixed)	9.70 m ²	12.07 m ²	9.29 m ²
	<p>The Benchmark Area Requirement per Pupil provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming (including primary class size), and secondary school programming.</p> <p>It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g., ESL, etc.) programming.</p>		The Benchmark Area Requirement for Adult Education and Other Programs is lower than the traditional secondary school panel because no additional space is required for special needs programs.
Supplementary Area Factor (SAF)	<p>The school board specific SAF recognizes unique design features of a board's school facilities such as wide hallways, large shop spaces, and auditorium space, as well as the additional space requirement associated with special needs programming.</p> <p>Each school board has an elementary and secondary SAF that is greater than or equal to an adjustment factor of 1.0 (the secondary SAF is used for adult education/other programs). Each school board's SAF is set out in the Core Ed regulation.</p>		

Element	Elementary Panel	Secondary Panel	Adult Education / Other Programs
Benchmark for Renewal Costs	Allocation method benchmark for renewal costs: School board-specific weighted average of \$7.89 per m ² and \$11.83 per m ² with the weights reflecting the school board's total area under and over 20 years of age (weighted average age) respectively. Each school board's percentage of elementary and secondary school facility areas that are under and over 20 years of age are set out in the Core Ed regulation.		
Geographic Adjustment Factor (GAF) (2011)	The GAF is a cost index used by the ministry to identify and recognize regional variations in the construction and renewal costs of school facilities. Each school board's GAFs are set out in the Core Ed regulation.		

Weighted School Age

For the purpose of calculating the SAF and the School Renewal cost benchmark (i.e., over/under 20 age factor benchmarks), the ministry determines a weighted average age for each school to better reflect a school's age. The age of the original building and all permanent additions are weighted by their respective gross floor area. The example below demonstrates how the weighted average ages are calculated.

Example: School Age Calculation

Construction History	Age	Gross Floor Area (GFA)	Age × GFA
Original Construction	40	1,000	40,000
Addition	20	1,500	30,000
Addition	10	3,000	30,000
Demolition	40	-500	-20,000
Addition	2	500	1,000
Total		5,500	81,000

Weighted Average Age = $81,000 / 5,500 = 14.73$

The weighted ages of schools were last updated as of September 2, 2014.

Supplementary Area Factor (SAF)

A school board's SAF is determined by comparing its area per pupil, per panel, with the benchmark area per pupil of 9.70 m² for elementary and 12.07 m² for secondary. If the school board's area per pupil is less than the benchmark, it is deemed to have an SAF of 1.0. To calculate a school board's area per pupil, the total adjusted gross floor area (GFA) by panel is divided by the total on-the-ground capacity.

To determine a school board's total adjusted GFA, schools with a weighted average age of 10 years or less are subject to adjustment to reflect the construction area benchmarks introduced in 2000. This adjustment reflects that school boards should have been building their schools to these ministry construction area benchmarks. The area per pupil calculation for these schools has been adjusted to reflect the lesser of the school's actual area per pupil or the variable construction area benchmarks introduced in memorandum 2011:B6.

The data used to calculate the SAFs have been updated as of September 2, 2014.

The following subset of schools will be exempted from this adjustment:

- Elementary schools with a capacity of less than 200 pupil places
- Secondary schools with a capacity of less than 300 pupil places
- Elementary schools where the variable benchmark is less than the fixed area per pupil of 9.70 m²
- Secondary schools where the variable benchmark is less than the fixed benchmark area per pupil of 12.07 m²

For the first two items, the actual GFA is used, as the ministry does not have a construction area benchmark for schools below the specified capacity threshold. For the last two items, the GFA is adjusted to reflect the lesser of the actual area per pupil or the (fixed) benchmark area requirement per pupil. This means that, for the purposes of calculating the SAF, a school's GFA was not adjusted below the fixed elementary (9.70 m²) or secondary (12.07 m²) benchmark area requirements.

The table below illustrates how the elementary SAF has been calculated for a school board with three board-owned elementary schools, XX, YY, and ZZ.

Example: Elementary SAF Calculation

School	Weighted Average Age	OTG	Adjusted Area Calculation [Area per Pupil = (GFA / OTG)]	GFA Final
XX	40	210	Actual GFA = 2,431 m ² No adjustment as site was built prior to benchmarks.	= 2,431 m ²
YY	5	465	Actual GFA = 5,100 m ² Benchmark (BM) GFA based on OTG of 465 pupil places: <ul style="list-style-type: none"> • BM variable area per pupil = 10.35 m² • Required GFA = 4,813 m² Take lesser of 5,100 m ² and 4,813 m ² . The adjusted GFA would be used to calculate the SAF the elementary panel.	= 4,813 m ²
ZZ	3	620	Actual GFA = 6,070 m ² Benchmark (BM) GFA based on OTG of 620 pupil places: <ul style="list-style-type: none"> • BM variable area per pupil = 10.12 m² • Required GFA = 6,295 m² Take lesser of 6,070 m ² and 6,295 m ² . The unadjusted GFA would be used to calculate the elementary SAF.	6,070 m ²
Total	-	1,295	-	13,314 m ²

$$\begin{aligned}
 \text{Board Elementary SAF} &= (\text{GFA}/\text{OTG}) / \text{Benchmark Area per Pupil} \\
 &= (13,314 \text{ m}^2 / 1,295) / 9.70 \text{ m}^2 \\
 &= 1.060
 \end{aligned}$$

Each school board's Supplementary Area Factor is set out in the Core Ed regulation.

Age Factor – Over/Under 20 Years of Age

The over/under 20 years of age factor is applied to the renewal allocation to reflect that a school's renewal needs increase with age. This school board specific adjustment factor is calculated by panel and incorporates the weighted average age calculation to determine whether a school's gross floor area is under or over 20 years of age.

Benchmark

- The benchmark renewal cost for schools < 20 years of age is: \$7.89 per m²
- The benchmark renewal cost for schools ≥ 20 years of age is: \$11.83 per m²

Base School Renewal Component

The Base School Renewal component is calculated using the following formula:

$$\text{Enrolment} \times \text{Benchmark Area Per Pupil} \times \text{SAF} \times \text{Benchmark for Renewal Cost} \times \text{GAF}$$

The factors used to determine the Base School Renewal component for elementary, secondary, and other programs are set in the table above.

Enhanced Top-up for School Renewal Component

The Base School Renewal component is calculated using enrolment and does not recognize excess capacity at individual school facilities. The Enhanced Top-up for School Renewal component provides funding to address the cost of repairing and renovating eligible school facilities with excess capacity.

The Enhanced Top-up for School Renewal component is calculated on an individual school-facility level for those facilities that are offering a regular day-school program (exclusive of adult day school) that are distant from one another and are operating at less than full capacity, that is, in facilities where ADE is less than capacity.

School facilities where enrolment exceeds capacity will not generate any enhanced top-up funding; however, the entire enrolment of the facility (including the portion of enrolment greater than capacity) is generating funding from the Base School Renewal component.

New school facilities that opened or have undergone significant renovations in or after 2020–21 are not eligible for this funding this year.

Definition	Description
Eligibility requirements to qualify for enhanced top-up	<p>A school facility¹ is eligible for Enhanced Top-up for School Renewal if it meets one of the following criteria, used to define "distant" schools:</p> <ul style="list-style-type: none"> • facility is an elementary school where the next closest elementary or secondary school of the board is at least 10 kilometres away, or • facility is a secondary school where the next closest secondary school of the board is at least 20 kilometres away.

NOTE: The distance to the closest school is measured by road network, and the next closest school facility does not include any school facility on the same campus.

Enhanced Top-up for School Renewal component =

$$\begin{aligned} & \min (100\%, 1 - \text{ADE}/\text{OTG}) \times \\ & \text{OTG} \times \\ & \text{Benchmark Area Per Pupil} \times \\ & \text{SAF} \times \\ & \text{Benchmark for Renewal Costs} \times \\ & \text{GAF} \end{aligned}$$

The Enhanced Top-up for School Renewal component along with other components of the School Renewal Allocation will ensure that qualifying school facilities are funded at 100 per cent of their capacity.

Deferred Maintenance Needs Enhancement Component

The Deferred Maintenance Needs Enhancement component is an annual allocation provided to school boards to address deferred maintenance needs.

Each school board's Deferred Maintenance Needs Enhancement component is set out in the Core Ed regulation. The GAF is applied to this amount.

¹ School facilities that only have remote learning ADE are not eligible for this funding.

School Renewal Investment Component

This additional capital funding is allocated in proportion to a board's relative share of provincial Base School Renewal and Enhanced Top-Up for School Renewal components.

Each school board's School Renewal Investment component is set out in the Core Ed regulation.

3. Rural and Northern Education Allocation (RNEA)

The Rural and Northern Education Allocation (RNEA) is dedicated funding to further improve education for students from rural and northern communities.

Funding is allocated to school boards based on the number of rural students and two factors measuring the density of rural student enrolment in the school board.

School boards may use the funding for rural education based on local needs, such as the following:

- improving programming and support services in rural schools (e.g., French Immersion, arts education and guidance counselling)
- continuing the operation of rural schools
- enhancing student transportation options such as late bus runs and mobile online learning through tablets or Wi-Fi

Funding allotted to the school board may be used for school-level expenses using the 'List of Schools Eligible for Rural and Northern Education Allocation' provided on the [Ministry of Education website](#).

The list comprises schools in which at least half of the students are from rural communities, with modifications made by board of trustees' motion. This list can be modified further to include other schools through board of trustees' motion based on the following parameters:

- where the school is the only one in the community served by the school board
- there are no other public services in the community (e.g., hospital, library)

- it is remote from other schools of the board and the school board has determined it to be an unreasonable distance to travel if the school were to close
- where the school board has determined that rural students make up a large portion of the student population of that school

School boards are required to publicly post details of RNEA expenses as well as those schools in which RNEA funding was spent.

Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

RNEA Methodology

The RNEA is calculated based on the estimated number of rural students, the rural density factor and the rural density ratio as follows:

$$\begin{aligned} & \text{number of rural students} \times \$153.51 \\ & \times \\ & [(\text{rural density factor} + \text{rural density ratio}) \div 2] \end{aligned}$$

The Toronto District School Board and the Toronto Catholic District School Board are not eligible for funding through the RNEA.

Each school board's estimated number of rural students, rural density factor and rural density ratio for the RNEA are set out in the Core Ed regulation.

Number of Rural Students

For RNEA funding purposes, rural students are defined as students living in rural areas or population centres with a 2021 census population less than 10,000.

A population centre is defined by Statistics Canada as a community with a population of at least 1,000 and a population density of at least 400 people per square kilometre.

A rural area is defined by Statistics Canada as an area that lies outside of a population centre, that is, the area does not meet the thresholds noted.

Students are mapped to population centres and rural areas using student postal code information from OnSIS and the Postal Code Conversion File from Canada Post.

Rural Density Factor

The rural density is first calculated by dividing the rural enrolment of the school board by the rural area of the school board. The rural area of the school board is determined by taking the area of the school board that lies outside the geographic boundaries of the population centres with a 2021 census population of 10,000 or more.

The rural density factor is then calculated based on the following:

- a) If the rural density is less than 0.1, the rural density factor is 1.
- b) If the rural density is more than 4, the rural density factor is 0.
- c) A non-linear scaling function is used to map rural density between these values. The scaling function is set so that school boards with a rural density near the provincial average receive a rural density factor of about 0.5.

The rural density factor is inversely related to the rural density, subject to a minimum and a maximum – school boards with a lower rural density (i.e., a smaller number of students dispersed over a larger area) receive a higher rural density factor, until the maximum limit is reached.

Rural Density Ratio

The rural density ratio measures the rural density relative to the total density of the school board. This ratio is between 0 and 1 for all school boards and is calculated as follows:

$$[\text{rural enrolment} \div \text{rural area (km}^2\text{)}] \div [\text{total enrolment} \div \text{total area (km}^2\text{)}]$$

Student Transportation Fund (STF)

The Student Transportation Fund (STF) provides school boards with funding to transport students to and from home and school.

The STF includes three allocations, described in the table below:

Name of Allocation	Description of Funding
1. Transportation Services Allocation	Funds the costs associated with transporting students between home and school, including funding for buses, contracted special-purpose vehicles (CSPVs) and contracted taxis; public transit; local school board priorities and operations; and transition support.
2. School Bus Rider Safety Training Allocation	For school boards to access standardized school bus rider safety training and courses.
3. Transportation to Provincial and Demonstration Schools Allocation	Covers expenses for transportation to and from Provincial and Demonstration schools.

Accountability and Reporting

School boards' spending on student transportation and school facilities shall not exceed the total funding generated through the STF and School Facilities Fund (SFF) plus up to a maximum of 5 per cent of the total amount generated through the Classroom Staffing Fund (CSF), Learning Resources Fund (LRF), and Special Education Fund (SEF). Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

School boards and consortia are expected to provide several reports on student transportation during the school year - such as:

- By start of the school year: School Bell Time report (template available within routing software) and annual Start-up Survey
- During the school year: Daily Cancellations, Actual Routes & Runs and Student data for 2025–26, as well as Routing Simulation for 2026–27 (templates available within routing software)
- By end of the school year: Actual expenditure reports

Additional information on the reporting timelines will be communicated to school boards and consortia by the Capital and Business Support Division of the ministry.

New in 2025–26

Updates to the Student Transportation Fund formula

The funding formula in the STF has been updated to reflect:

1. Results of recent routing simulations including changes to number of routes, daily distance, and time travelled, as well as changes in enrolment for each school board
2. Updates to funding benchmarks to support the increasing cost and needs for providing transportation services (i.e., cost of purchasing vehicles, additional time for northern routes, etc.)
3. New and revised funding amounts in the Transportation Services Allocation, including:
 - a non-refundable HST amount, which provides funding to school boards to cover costs associated with the non-refundable portion of HST (2.16%) for all the amounts related to buses and CSPVs
 - a stabilization amount to support continuous optimization of transportation routes on buses, CSPVs and contracted taxis and address annual volatility in routes, distance and time
 - a top-up amount to ensure that each school board receives an increase of at least 2.5 per cent over the 2024–25 STF

4. Restructuring of the components and amounts within the Transportation Services Allocation, including:
 - the prior Buses, CSPVs and Contracted Taxis component has been restructured and renamed to Buses and CSPVs components
 - the prior Retention and Recruitment (R&R) Bonus amount and the Contracted Taxis amount have been moved to become separate components
 - the prior Transition component has been moved to become an amount under the Local Priorities, Operations and Transition component

Opt-in/Opt-out Process

All student transportation consortia are expected to implement a formal opt-in and/or opt-out process by 2025–26 to maximize the efficiency and effectiveness of transportation planning and operations.

Eligibility for Student Transportation Funding

A set of criteria, referred to as Common Reference Standards (CRS), based on student and distance eligibility is applied to determine allocations under the STF. Funding is based on the optimal number of vehicles needed to transport students to and from school within a geographical area based on distance from their homes to their designated schools.

It is important to note that, while the CRS criteria is used for funding purposes, school boards can make local decisions on operational policies that vary from CRS criteria to better reflect their local needs and circumstances.

Funding eligibility based on home-to-school distance

The home-to-school distance threshold criteria between a student's primary address to the designated school is set out below based on grades:

	JK/SK	Grades 1 to 8	Grades 9 to 12
Eligibility threshold	0.8 km or more	1.6 km or more	3.2 km or more

In cases where a student does not meet the criteria noted above, the following eligibility conditions can be applied based on local needs:

- Special transportation needs: Students may be eligible for transportation under conditions determined by the school board if the students have approved supporting documentation or are attending a designated specialized program or approved local treatment centre
- Hazard walking conditions: Students may be eligible for transportation under conditions that may pose safety risks if a student were to walk from home to school such as multi-lane roads, lack of sidewalks, and railway crossings

For more details on CRS criteria, please consult the 2025–26 Routing Simulation Guidelines as part of memorandum 2024:SB22 available on <https://efis.fma.csc.gov.on.ca/faab/Memos.htm>.

1. Transportation Services Allocation

The Transportation Services Allocation funds costs associated with transporting students between home and school, including the operation of buses, CSPVs, contracted taxis, and use of public transit.

Additionally, this allocation supports school boards through the Local Priorities, Operations and Transition component, which provides school boards additional funding to address unique circumstances and local needs. It also provides transition support to ensure that no school board receives less funding due to the introduction of the new funding model.

It is made up of the following components, amounts, and categories.

Table 1: Composition of Transportation Services Allocation

Component	Amount	Category
Buses and Contracted Special Purpose Vehicles (CSPVs)	• Vehicle	<ul style="list-style-type: none"> ○ Capital ○ Operating ○ Licensing
	• Fuel	<ul style="list-style-type: none"> ○ Fuel Base (with Northern Adjustment) ○ Fuel Price Adjustment
	• Driver	<ul style="list-style-type: none"> ○ Daily Compensation ○ Driver Training
	• Spare Capacity	<ul style="list-style-type: none"> ○ Spare Vehicle ○ Spare Driver
	• Non-Refundable HST	

Component	Amount	Category
Retention and Recruitment (R&R) Bonus		
Contracted Taxis		
Public Transit		
Local Priorities, Operations and Transition	• Board	
	• Enrolment	
	• Rural and Northern Adjustment	
	• Special Transportation Needs	
	• Transition	
	• Stabilization	
	• Top-up	

Buses and CSPVs Components

The Buses and Contracted Special Purpose Vehicles (CSPVs) components reflect funding to support the delivery of student transportation services.

Each of these components include the following amounts:

- Vehicle amount
- Fuel amount
- Driver amount
- Spare Capacity amount
- Non-refundable HST amount

Determining the Number of Routes for a School Board

Consortia conduct routing simulations to determine the optimal number of school routes needed to transport the volume of eligible students, based on CRS criteria, for all its member school boards.

The following is an illustrative example of how a consortium's routes are attributed to its member school boards for the purposes of funding.

In this example, Consortium X has two member school boards – A and B – and two routes. For each route, the routing simulation provides a vehicle type, total daily distance, total daily time, and the number of riders assigned to each run from the corresponding member school board.

TABLE 2: Illustrative Example - routing simulation data for Consortium X

Consortium X		T1	T2	T3	T4	T5 = (T3 + T4)
Route	Vehicle Type	Distance (km)	Time (hr)	Riders from School Board A	Riders from School Board B	Total Riders on the Route
Route #1	Full-Size Bus	100	3	35	35	70
Route #2	Full-Size Bus	150	3.5	45	15	60
TOTAL		250	6.5	80	50	130

In the example above, the share of routes, total daily driving distance and total daily driving time attributed to School Board A is determined as follows:

Table 3: Share of routes for School Board A

School Board A		$A1 = (T3 \div T5)$	$A2 = (A1 \times T1)$	$A3 = (A1 \times T2)$
Route	Vehicle Type	Board's Share of Routes (#)	Total Distance (km)	Total Time (hr)
Route #1	Full-Size Bus	0.50	50	1.5
Route #2	Full-Size Bus	0.75	112.50	2.625
Total Attributed to School Board A		1.25	162.50	4.125

The share of routes, total daily distance, and total daily driving time attributed to School Board B is determined as follows:

Table 4: Share of routes for School Board B

School Board B		$B_1 = (T_4 \div T_5)$	$B_2 = (B_1 \times T_1)$	$B_3 = (B_1 \times T_2)$
Route	Vehicle Type	Board's Share of Routes (#)	Total Distance (km)	Total Time (hr)
Route #1	Full-Size Bus	0.50	50	1.50
Route #2	Full-Size Bus	0.25	37.50	0.875
Total Attributed to School Board B		0.75	87.50	2.375

Combining the results of School Board A and School Board B matches the number of routes, total daily distance, and total daily time at the consortium level.

Table 5: Total share of routes for Consortium X

	Number of Routes (#)	Total Distance (km)	Total Time (hr)
Total Attributed to School Board A	1.25	162.50	4.125
Total Attributed to School Board B	0.75	87.50	2.375
Total for Consortium X	2.0	250	6.500

In cases where a school board is a member of multiple consortia, the number of routes, total daily distance, and total daily time attributed to the school board from each consortium is added together to derive the total, as demonstrated in the table below:

Table 6: Total share of routes for School Board A attributed from Consortia X & Y

	Number of Routes (#)	Total Distance (km)	Total Time (hr)
Total Attributed to School Board A (under Consortium X)	1.25	162.50	4.125
Mini-Size Bus Routes Attributed to Board A (under Consortium Y)	0.50	80.50	2.75
Total Attributed to School Board A	1.75	243.0	6.875

Note: The ministry allocates the STF at a school board level. How school boards subsequently pool together/re-distribute funds at the consortium level is up to the consortia and school boards.

Vehicle Amount

The Vehicle amount includes three categories:

Vehicle Amount = Capital + Operating + Licensing

- **Capital category** funds for annual amortized costs associated with purchasing school buses and CSPVs as well as capitalizable repairs

Table 7: Annual funding rate for Capital Costs

Vehicle Type	Vehicle Size	Funding Rate for New Vehicles	Funding Rate for Existing Vehicles	Average Funding Rate	Capital Benchmark (Annual)
Bus	Full-Size	\$174,000	\$131,600	\$135,200	\$11,200
	Full-Size-Adapt	\$187,000	\$154,600	\$157,300	\$13,100
	Mid-Size	\$155,000	\$131,600	\$133,600	\$11,100
	Mid-Size-Adapt	\$180,000	\$154,600	\$156,800	\$13,000
	Mini-Size	\$127,000	\$97,000	\$99,500	\$8,300
	Mini-Size-Adapt	\$145,000	\$114,500	\$117,100	\$9,700
CSPV		\$52,000	\$36,700	\$38,700	\$4,800

For buses: Based on 12-year useful life of a school bus, the Average Funding Rate is derived by applying 8.3 per cent (one-twelfth) to the funding rate of new buses and 91.7 per cent to the funding rate of existing buses. Capital Benchmark is derived by dividing the Average Funding Rate less \$1,000 (residual value) by 12.

For CSPVs: Based on eight-year useful life of a CSPV, the Average Funding Rate to cover the cost of purchasing CSPVs is derived by applying 12.5 per cent (one-eighth) to the funding rate for new vehicles and 87.5 per cent to the funding rate for existing vehicles. Capital Benchmark is derived by dividing the Average Funding Rate less \$1,000 (residual value) by eight.

- **Operating category** funds for annual operating costs including insurance premiums, parking, general administrative costs (such as dispatch services, office administration, communications, and other support including legal and accounting fees), and other costs (such as financing of vehicle purchases and use of technology including GPS, cameras).

Table 8: Annual funding rate for Operating Costs

Vehicle type	Maintenance and Repairs	Parking	Insurance	General Admin	Other Costs	Operating Benchmark (annual)
Buses (all sizes)	\$5,076	\$935	\$2,020	\$6,676	\$793	\$15,500
CSPVs	\$2,797	-	\$1,403	\$4,673	\$327	\$9,200

- **Licensing category** funds the cost of license plate registration fees

Table 9: Annual Funding Rate for Licensing Costs

Vehicle type	Vehicle size	Licensing Benchmark (Annual)
Bus	Full-Size	\$731.50
	Full-Size-Adapt	\$731.50
	Mid-Size	\$512.75
	Mid-Size-Adapt	\$512.75
	Mini-Size	\$243.25
	Mini-Size-Adapt	\$243.25
CSPV		\$134.75

The per-diem cost for each category above is derived by dividing the annual benchmarks noted above by the 191 funded days (i.e., sum of 187 operational days and four days for driver practice and training).

Table 10: Vehicle Benchmarks – Per Diem

Vehicle Type	Vehicle Size	Capital	Operating	Licensing	Vehicle Benchmark
Bus	Full-Size	\$58.64	\$81.15	\$3.83	\$143.62
	Full-Size-Adapt	\$68.59	\$81.15	\$3.83	\$153.57
	Mid-Size	\$58.12	\$81.15	\$2.68	\$141.95
	Mid-Size-Adapt	\$68.06	\$81.15	\$2.68	\$151.90
	Mini-Size	\$43.46	\$81.15	\$1.27	\$125.88
	Mini-Size-Adapt	\$50.79	\$81.15	\$1.27	\$133.21
CSPV		\$25.13	\$48.17	\$0.71	\$74.00

Funding for the Vehicle amount is calculated using following formula:

$$\text{Vehicle Amount} = \text{Vehicle Benchmark Per-Diem (per Table 10)} \times \text{Number of Routes (by Vehicle Type)}^1 \times 191 \text{ Days}$$

Each school board's Capital, Operating and Licensing categories for the Vehicle amounts within the Buses and CSPV components are set out in the Core Ed regulation.

Fuel Amount

The Fuel amount is intended to cover the cost of fuel associated with delivering transportation services via bus and CSPV routes.

This amount is made up of two categories:

$$\text{Fuel Amount} = \text{Fuel Base (with Northern Adjustment)} + \text{Fuel Price Adjustment}$$

While the Fuel Base (with Northern Adjustment) category provides funding at a Fuel Benchmark Rate, the Fuel Price Adjustment category aligns funding with the market price of fuel throughout the school year.

The Fuel amount provides funding for 191 days, including 187 operational days and four days for driver practice and training.

The Fuel amount reflects daily distance that includes run/load, link, and deadhead for each bus and CSPV route.

Total daily driving distance is the sum of daily distance aggregated by vehicle type and size as fuel type (diesel or gasoline) and fuel economy rating (amount of fuel needed to travel one kilometre) varies by vehicle type and size.

Additional funding for fuel is allocated for routes identified as Northern to recognize the need for additional fuel to operate vehicles in the North (e.g., heating during cold weather days).

Fuel Base Category

The Fuel Base category for school buses and CSPVs is calculated as follows:

¹ See section Determining the Number of Routes for a School Board for details as how the number of routes is attributed to each school board.

$$\text{Fuel Base Category} = \text{Total Daily Driving Distance by Vehicle Type and Size} \times \text{Fuel Base Rate per km (Table 11 for Southern Routes, Table 12 for Northern routes)} \times 191 \text{ Days}$$

Table 11: Fuel Base Rate per km for Southern Routes

Vehicle type	Vehicle size	(a) Fuel Economy (Litre of fuel per km)	(b) Fuel Benchmark Rate (\$ per litre of fuel)	Fuel Base Rate per km (a x b)
Bus	Full-Size	0.319 L	\$1.50	\$0.4785
	Full-Size-Adapt	0.319 L	\$1.50	\$0.4785
	Mid-Size	0.273 L	\$1.50	\$0.4095
	Mid-Size-Adapt	0.277 L	\$1.50	\$0.4155
	Mini-Size	0.226 L	\$1.50	\$0.3390
	Mini-Size-Adapt	0.235 L	\$1.50	\$0.3525
CSPV		0.13 L	\$1.20	\$0.1560

Table 12: Fuel Base Rate per km for Northern Routes

Vehicle type	Vehicle size	(c) Base Fuel Economy (Litre of fuel per km)	(d) Northern Routes Adjustment (Litre of fuel per km)	(e) Fuel Benchmark Rate (\$ per litre of fuel)	Fuel Base Rate per Km (c + d) x e
Bus	Full-Size	0.319 L	0.02 L	\$1.50	\$0.5085
	Full-Size-Adapt	0.319 L	0.02 L	\$1.50	\$0.5085
	Mid-Size	0.273 L	0.02 L	\$1.50	\$0.4395
	Mid-Size-Adapt	0.277 L	0.02 L	\$1.50	\$0.4455
	Mini-Size	0.226 L	0.02 L	\$1.50	\$0.3690
	Mini-Size-Adapt	0.235 L	0.02 L	\$1.50	\$0.3825
CSPV		0.130 L	0.01 L	\$1.20	\$0.1680

Each school board's Fuel Base and Northern Adjustment categories for the Fuel amounts within the Buses and CSPV components are set out in the Core Ed regulation.

Fuel Price Adjustment Category

While the Fuel Base category provides funding for fuel using benchmark rate per litre, actual market price may vary from these benchmark rates during the school year. The purpose of the Fuel Price Adjustment category is to align funding with the fluctuating cost of fuel.

This category provides additional funding if the actual average monthly price of fuel (diesel and gasoline) – as posted on the Government of Ontario website and net of HST – is above the benchmark rate by at least three per cent. If the actual average monthly price is below the benchmark rate by more than three per cent, then funding is reduced.

Note: The Fuel Benchmark Rate is set at \$1.50 per litre of diesel for buses and at \$1.20 per litre of gasoline for CSPVs. Additionally, the average monthly price of fuel may be different for northern and southern school boards; these differences are reflected accordingly in the adjustment.

If the average monthly price of fuel and the Fuel Benchmark Rate is

- Above three per cent, then:

Monthly Fuel Price Adjustment = (Average Monthly Price of Fuel¹ – Fuel benchmark rate) ÷ Fuel benchmark rate – 0.03

- Below three per cent, then:

Monthly Fuel Price Adjustment = (Average Monthly Price of Fuel² – Fuel benchmark rate) ÷ Fuel benchmark rate + 0.03

- Within three per cent, then: Monthly Fuel Price Adjustment = 0

Fuel Price Adjustment for each month is calculated as follows:

Fuel Price Adjustment Category – Per Month	=	Fuel Base Category*	÷	10	×	Monthly Fuel Price Adjustment Percentage
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* **Note:** Fuel Base category for fuel price adjustment is calculated separately for buses (using diesel at the benchmark rate of \$1.50 per litre) and CSPVs (using gasoline at benchmark rate of \$1.20 per litre).

¹ Average monthly price of fuel is net of HST and is differentiated between the monthly average price of fuel for northern and southern school boards.

The Fuel Price Adjustment category for the year is the sum of monthly adjustments applied for each month from September to June of the school year.

Driver Amount

The Driver amount comprises the following two categories:

Driver Amount = Daily Compensation + Driver Training

- Daily Compensation covers the costs associated with daily time for driving and non-driving duties for the drivers of school buses and CSPVs.
- Driver Training supports annual training of school bus drivers to improve safety and quality of student transportation services.

Daily Compensation Category

The Daily Compensation category includes funding for:

- **Daily driving time**, which reflects the total of run/load time, slack/link and deadhead for each route. Total daily driving time is the sum of daily driving time for all bus and CSPV routes.
- **Daily non-driving time**, which is for non-driving duties such as daily inspections, circle checks, fueling, cleaning, etc. It is set at 30 minutes per bus route and 15 minutes per CSPV route for all routes, with an additional six minutes per northern bus routes and an additional three minutes per northern CSPV routes. Total daily non-driving time is the sum of daily non-driving time for bus and CSPV round-trip routes.
- **Top-up time**, which ensures that the consortium's average daily driving time plus daily non-driving is not less than three hours for round-trip bus routes.

This category is based on an hourly wage benchmark of \$24 and 14.5 per cent for statutory benefits such as Canada Pension Plan, Employment Insurance, and Workplace Safety and Insurance Board contributions. This results in an effective funding per hour of \$27.48 (\$24.00 + 14.5%).

Note: Compensation for school bus drivers – arrangements between school bus operators and their employees – can vary across the province and can vary from the benchmarks reflected in the STF.

This category provides funding for 201 days (i.e., 187 operational days, four days for driver practice and training, and 10 statutory holidays).

Funding for the Daily Compensation category is calculated as follows:

$$\text{Daily Compensation Category} = \frac{\text{Total daily driving time} + \text{Total non-driving time} + \text{Total top-up time}}{\text{Total top-up time}} \times \$27.48 \times 201 \text{ Days}$$

Each school board's Daily Compensation category for the Driver amounts within the Buses and CSPV components are set out in the Core Ed regulation.

Driver Training Category

In addition to providing four days for school bus driver practice and training, this category provides \$515 for each bus and CSPV route per year to support the cost of training programs and materials and is calculated as follows:

$$\text{Driver Training Category} = \$515 \times \text{Number of Bus and CSPV Routes}^3$$

Each school board's Driver Training category for the Driver amounts within the Buses and CSPVs components are set out in the Core Ed regulation.

Spare Capacity Amount

To minimize disruptions and to improve the reliability of student transportation services, the Spare Capacity amount provides funding for spare vehicles and spare drivers that may be needed to cover routes when a vehicle or driver is unavailable. The spare capacity amount is funded for both bus and CSPV routes.

The Spare Capacity amount comprises the following two categories:

$$\text{Spare Capacity Amount} = \text{Spare Vehicle} + \text{Spare Driver}$$

³ See section [Determining the Number of Routes for a School Board](#) for details as how the number of routes is attributed to each school board.

Spare Vehicle Category

Funding for the Spare Vehicle category is calculated using the following formula:

$$\text{Spare Vehicle Category} = \text{Operating + Licensing Benchmark Per-Diem (Table 10 above)} \times 5\% \times \text{Number of Bus and CSPV Routes}^4 \times 191 \text{ Days}$$

Spare Driver Category

Funding for the Spare Driver category is calculated using the following formula:

$$\text{Spare Driver Category} = 5\% \times \text{Driver amount for Bus and CSPV Routes}$$

Non-Refundable HST Amount

The Non-Refundable HST amount provides funding to school boards to cover costs associated with the non-refundable portion of HST (2.16%) for all the amounts related to buses and CSPVs (Vehicle + Fuel + Driver + Spare), and is calculated using the following formula:

$$\text{Non-refundable HST Amount} = 0.0216 \times \text{Total Amounts on all Bus and CSPV amounts}^4$$

Retention and Recruitment (R&R) Bonus Component

Funding for the R&R Bonus per eligible route includes:

- \$2,000 to cover the cost of providing bonus payments to school bus and contracted special-purpose vehicle drivers
- \$363 to cover administration and payroll costs of operators
- \$51.04 to cover non-refundable HST (2.16% of (\$2,000 + \$363))

⁴ See section [Determining the Number of Routes for a School Board](#) for details as to how the number of routes is attributed to each school board.

The R&R Bonus component is calculated using the following formula:

$$\text{R\&R Bonus Component} = (\$2,000 + \$363 + \$51.04) \times \text{Number of Bus and CSPV Routes}^4$$

Each school board's R&R Bonus and Retention and Non-Refundable HST categories, which make up the R&R Bonus component, are set out in the Core Ed regulation.

Contracted Taxis Component

The Contracted Taxis component provides funding for use of taxis and parent-operated vehicles contracted by school boards/consortia to provide daily home-to-school transportation during the regular school year.

It allocates \$2.00 per kilometre of total load (run) daily distance and \$1.80 per kilometre of total non-load daily distance (sum of deadhead and link). These benchmarks are inclusive of non-refundable HST of 2.16 per cent.

The Contracted Taxis component is calculated using the following formula:

$$\text{Contracted Taxis Component} = (\$2.00 \times \text{Daily Load distance} + \$1.80 \times \text{Daily Non-Load distance}) \times 187 \text{ Days}$$

Each school board's Contracted Taxis component is set out in the Core Ed regulation.

Public Transit Component

Funding under this component is allocated to support the use of public transit.

The Public Transit component is calculated using following formula:

$$\text{Public Transit Component} = \text{Number of Students Assigned to Public Transit} \times \text{Per-Student Funding Amount}$$

⁴ See section [Determining the Number of Routes for a School Board](#) for details as to how the number of routes is attributed to each school board.

The per-student funding amount is based on student/youth fares charged by local public transit systems and is the lesser of:

- (a) cost of monthly transit pass × 10 months
- or
- (b) fare per trip × 2 trips per day (for home-to-school and school-to-home) × 187 operational days

Each school board's Number of Students Assigned to Public Transit and Per-Student Funding amount are set out in the Core Ed regulation.

Local Priorities, Operations and Transition Component

The Local Priorities, Operations and Transition component is provided to support local operational decisions based on unique circumstances and needs. It is made up of the following amounts:

- Board amount
- Enrolment amount
- Rural and Northern Adjustment amount
- Special Transportation Needs amount
- Transition amount
- Stabilization amount
- Top-Up amount

Board Amount

Each school board is provided a base amount of \$320,000.00.

Enrolment Amount

The Enrolment amount is calculated based on total average daily enrolment (ADE) of the school board, as follows:

Table 13: Enrolment Amount

School Board's ADE	Enrolment Amount
$0 < ADE \leq 2,500$	$\$100 \times ADE$
$2,500 < ADE \leq 5,000$	$\$250,000 + \$50 \times (ADE - 2,500)$
$5,000 < ADE \leq 10,000$	$\$375,000 + \$10 \times (ADE - 5,000)$
$ADE > 10,000$	$\$425,000 + \$5 \times (ADE - 10,000)$

Rural and Northern Adjustment Amount

To further support student transportation needs of rural and northern communities, additional funding is allocated as per the following formula:

$$\text{Rural and Northern Adjustment Amount} = (\text{Board Amount} + \text{Enrolment Amount}) \times \frac{(\text{Rural Density Factor} + \text{Rural Density Ratio})}{2}$$

Each school board's Rural Density Factor and Rural Density Ratio are set out in the Core Ed regulation⁵.

Special Transportation Needs Amount

Additional funding is provided for the transportation of students with special transportation needs (STN). The STN amount is calculated using the following formula:

$$\text{School Board's Number of Eligible STN Students} \times \$575$$

The number of eligible STN students includes those that meet and do not meet distance eligibility thresholds listed in CRS criteria.

Each school board's number of Special Transportation Needs students is set out in the Core Ed regulation.

Transition Amount

The Transition amount is intended to ensure that no school board experiences a decline in funding due to the introduction of the funding model in 2023–24. It is based on the following calculation:

⁵ Refer to [RNEA Methodology](#) section for more information.

Transition amount = Greater of 0 or (A minus B)

Where A and B are determined as per Table 14 below.

Table 14: Steps to calculate Transition amount

	From 2022–23 school year	From 2025–26 school year
Step 1:	2022–23 Student Transportation Grant	2025–26 Student Transportation Fund (excluding Transition amount)
Step 2:	Less: School Bus Rider Safety Training Allocation Less: Transportation for Provincial or Demonstration Schools Allocation	Less: School Bus Rider Safety Training Allocation Less: Transportation for Provincial or Demonstration Schools Allocation Less: R&R Bonus component Less: Stabilization amount Less: Top-Up Amount
Step 3:	Less: Fuel Escalator/De-escalator	Less: Fuel Price Adjustment category
Step 4: Adjustment to reflect change in Fuel Benchmark Rate between 2022–23 and 2025–26	N/A (Fuel Benchmark Rate was \$0.936/L for southern school boards and \$0.957/L for northern school boards)	Less: C ⁶ × (Fuel Base + Northern Adjustment)
Step 5	A	B

⁶ C = 0.376 which is calculated by $(\$1.50 - \$0.936) \div \$1.50$ for southern bus routes

C = 0.362 which is calculated by $(\$1.50 - \$0.957) \div \$1.50$ for northern bus routes

C = 0.220 which is calculated by $(\$1.20 - \$0.936) \div \$1.20$ for southern CSPV routes

C = 0.203 which is calculated by $(\$1.20 - \$0.957) \div \$1.20$ for northern CSPV routes

Stabilization Amount

To support continuous optimization of transportation routes (buses, CSPVs, contracted taxis, and R&R), and to address annual volatility in routes, daily distance and time, the Stabilization Amount is allocated based on the following calculation:

$$\text{Stabilization Amount} = 50\% \times \text{Greater of (D-E, 0)}$$

Where:

- D = 2024–25 funding from the Buses, CSPVs and Contracted Taxis component (excluding the Fuel Price Adjustment category)
- E = 2024–25 funding benchmarks for the Buses, CSPVs and Contracted Taxis component (excluding the Fuel Price Adjustment category) applied to 2025–26 routing results for number of routes, daily time, and distance associated with bus, CSPV, and taxi routes

Each school board's Stabilization amount is set out in the Core Ed regulation.

Top-Up Amount

Top-up is provided to ensure that each school board receives an increase of at least 2.5 per cent as compared to its 2024–25 STF and is calculated as follows:

Top-up amount = Greater of 0 or (F minus G)

Where:

F = 1.025 x (2024–25 STF minus 2024–25 Fuel Price Adjustment categories)

G = 2025–26 STF (excluding Top-Up amount) minus 2025–26 Fuel Price Adjustment categories

2. School Bus Rider Safety Training Allocation

This allocation provides funding to school boards that access standardized school bus rider safety training through a contract established by the Ontario Education Collaborative Marketplace (OECM). Funding is intended to reflect safety training for up to 50 per cent of elementary students in each school board.

Funding is based on the actual number of on-site and online training sessions conducted (as reported through financial reports), with the reimbursement rates for on-site and online training sessions at \$440.00 and \$244.00 respectively, subject to a maximum funding amount. This maximum is determined by multiplying \$440.00 by the number of onsite school bus rider safety training sessions required to train 50 per cent of the students (JK to Grade 8) in each school under a school board, as set out in the Core Ed regulation.

3. Transportation to Provincial or Demonstration Schools Allocation

Funding through this allocation is intended to cover expenses for transportation to Provincial and Demonstration schools, based on actual expenses reported by school boards and approved by the ministry.

School Board Administration Fund (SBAF)

The School Board Administration Fund (SBAF) provides school boards with funding to support the operations of the school board, including staffing and non-staffing administration expenses, trustees, parent engagement, central bargaining agency fees, data management, and an adjustment for declining enrolment. This fund includes five allocations, described in the table below:

Name of Allocation	Description of funding
1. Trustees and Parent Engagement Allocation	For trustees and student trustees as well as for parent engagement activities.
2. Board-Based Staffing Allocation	For school board staff and operations, providing funding for board-level leadership, staff and related supplies and services. The funding recognizes ten core functions that all school boards, regardless of size, must perform. These include supports for the salary, benefits and other costs of the Director of Education and other senior administrators, human resources, finance, payroll, purchasing/procurement, and information technology.
3. Central Employer Bargaining Agency Fees (CEBAF) Allocation	For the fees payable by school boards to their respective trustees' association to support labour relations activities, including participating in the central bargaining process.
4. Data Management and Audit Allocation	For a number of school board data management and audit related activities.
5. Declining Enrolment Adjustment (DEA) Allocation	Funding to help school boards while they adjust their cost structures to reflect declines in student enrolment.

Accountability and Reporting

School boards spending shall not exceed the envelope of funding provided under the SBAF. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

New in 2025–26

Regional Internal Audit investment

Additional funding of \$2 million is being provided to enhance school board financial management in the Regional Internal Audit Team (RIAT) component within the Data Management and Audit Allocation.

The benchmarks of the Staff Salary and Benefits amount are increasing to support the costs of the host school board and to account for school board size based on revenue.

The benchmark of the Other Expenses amount is increasing to support travel costs.

Each RIAT's projected Internal Audit revenue share is set out in the Core Ed regulation.

Removal of the School Authorities Amalgamation Adjustment

The School Authorities Amalgamation Adjustment, introduced in 2009–10 when school authorities were amalgamated with district school boards, is being sunset, as it is expected that school boards have now fully adjusted to the amalgamation.

School Board Administration Expense Limit

The school board administration expense limit has been adjusted to \$2.2 million per school board plus 3.44 per cent of each school board's total operating expenses.

School boards that exceed the school board administration expense limit will be subject to accountability measures that are being expanded for 2025–26.

1. Trustees and Parent Engagement Allocation

This allocation provides funding for trustees and student trustees as well as for parent engagement activities.

The Trustees and Parent Engagement Allocation includes the following components:

- Trustee component
- Student Trustee component
- Parent engagement component

Trustee Component

Ontario Regulation 357/06, *Honoraria for Board Members*, provides a formula which establishes the maximum honorarium that a board member may receive. The Trustees component, which is based on the number of trustees, supports trustee honoraria, expenses, meeting costs, and professional development (e.g., conferences).

Under the funding approach prior to 2006, the funding was calculated as follows:

Amount	Description
\$5,000	per trustee (including chair) for a trustee honorarium
\$5,000	per trustee (including chair) for travel and expense allowance, professional development, and other costs
\$10,000	per board as additional honoraria for the chair and vice-chair

In 2006, the ministry amended the formula. Under the new formula for calculating trustee remuneration, the honoraria and expense costs are calculated as follows:

Amount	Description
base amount (\$5,900) + attendance amount (\$1,200) that assumes attendance at two committees of the board per month, which are required under the <i>Education Act</i>	per trustee (including chair and vice-chair) for trustee honoraria and attendance amount
amount (\$5,000) for chair + amount of (\$2,500) for vice-chair	per board as additional honoraria for the chair and vice-chair
distance amount (\$1,800) for school boards with a jurisdiction greater than 9,000 square kilometres (as listed in Ontario Regulation 412/00, <i>Elections to and Representation on District School Boards</i>) or school boards with a dispersal factor greater than 25 as set out in Table 5 of Ontario Regulation 412/00. Funding assumes travel to two committees of the board per month, required under the <i>Education Act</i> , as well as travel to one board meeting per month.	per trustee (including chair and vice-chair) for distance amount
enrolment amount ($\$1.75 \times \text{ADE} \div \text{the number of trustees excluding First Nation and student trustees}$) NOTE: First Nation trustees receive an amount equivalent to the enrolment amount received by the non-First Nation trustees, but should not be included in the overall count of trustees for the purposes of calculating each trustee's enrolment amount)	per trustee (including chair) for trustee honoraria
enrolment amount ($\$0.05 \times \text{ADE}$, with a minimum amount of \$500 and a maximum amount of \$5,000)	per board as additional honorarium for the chair

Amount	Description
enrolment amount ($\$0.025 \times \text{ADE}$, with a minimum amount of \$250 and a maximum amount of \$2,500)	per board as additional honorarium for the vice-chair
expenses (\$5,000 for travel and expense allowance, professional development, and other costs)	per trustee (including chair and vice-chair)

The ministry funds the full trustee honorarium calculated under the old method, plus 50 per cent of the incremental cost between the new and old methods of calculating trustee honoraria, calculated as follows:

Pre-2006 honorarium model, funded at 100% +
 difference between pre-2006 model and current model, funded at 50%

School boards will continue to provide for any additional costs.

Student Trustee Component

Ontario Regulation 7/07, *Student Trustees*, supplements the rights and responsibilities given to student trustees under the *Education Act*. The regulation requires district school boards to have at least two, and not more than three, student trustees. School boards pay an honorarium of \$2,500 to each student trustee and provide student trustees with the same access to funding for expenses and professional development as the other trustees.

The student honoraria and expense costs are calculated as follows:

Amount	Description
\$2,500	per student trustee for trustee honorarium, based on the actual number of student trustees per board
\$5,000	per student trustee for travel and expense allowance, professional development, and other costs

As with the honoraria provisions for other trustees, the ministry funds 50 per cent of the cost of student trustee honoraria through Core Ed with the expectation that the school board would manage the balance from within its overall budget.

Parent Engagement Component

Parent engagement funding is provided to support the parent engagement activities of the school board's parent involvement committee (PIC), school councils and parents.

School boards are expected to comply with Ontario Regulation 612/00: *School Councils and Parent Involvement Committees*.

Parent Involvement Committee (PIC) Amount

All school boards in Ontario are required to have a parent involvement committee (PIC). The purpose of a PIC is to support, encourage and enhance parent engagement at the school board level in order to improve student achievement and well-being by:

- providing information and advice on parent engagement to the school board
- communicating with and supporting school councils
- undertaking activities to help parents of students support their children's learning at home and at school

This amount is calculated as follows:

$$\$5,000.00 + (\$0.17 \times \text{ADE})$$

School Council Amount

At the school level, through the active participation of parents, school councils work to improve student achievement and to enhance the accountability of the education system to parents. This funding is to be allocated to support the work of each school council.

This amount is calculated as follows:

\$500.00 per school¹

Parents Reaching Out (PRO) Amount

This funding supports initiatives that identify and address local parent needs and/or remove barriers that prevent parents from participating and engaging fully in their children's learning and educational progress. Essential to this process is ensuring that parents have access and inclusive means to support their engagement.

School boards are to allocate the total PRO funding amount in consultation with their PIC to identify and align with local, equitable and inclusive funding priorities.

School boards are also encouraged to consult broadly with additional parent organizations, for example, Indigenous Education Council, Special Education Advisory Committee, as well as Ontario Association for Parents in Catholic Education, Ontario Federation of Home and School Association, Parents partenaires en éducation, and representative organizations such as the board's equity and access body, school councils, and community organizations to identify the diversity of parent needs.

This amount is calculated as follows:

\$1,500.00 + (\$500.00 per school)²

2. Board-Based Staffing Allocation

This allocation supports school board staff and operations, providing funding for board-level leadership, staff and related supplies and services. The funding recognizes ten core functions that all school boards, regardless of size, must perform. These include supports for the salary and benefits of the Director of Education and other senior administrators (three core functions within the Executive Staffing component), as well as human resources, finance, payroll, purchasing/procurement, and information technology (six core functions within

¹ Each school generates \$500, and any combined elementary/secondary school of at least 350 students (with at least 100 elementary students and at least 100 secondary students) generates an additional \$500.

² Each school generates \$500, and any combined elementary/secondary school of at least 350 students (with at least 100 elementary students and at least 100 secondary students) generates an additional \$500.

the Non-Executive Staffing component). This allocation also supports the cost of non-staff expenses (one core function within the Non-Staff component).

While funding is generated for each of the executive staffing core functions, the funding that school boards receive is not enveloped, and school boards are not required to match expenses to funding by core function.

The Board-Based Staffing Allocation includes the following components:

- Executive Staffing component
- Non-Executive Staffing component
- SBAF – Benefits Trusts component
- Non-Staff component

Executive Staffing Component

The Executive Staffing component includes three of the ten core functions to support school board administration expenses, as well as funding to support costs related to executive compensation for salary increases in 2017–18 for designated executives.

The following are the three executive staffing core functions:

Core Function 1 - Director of Education function:

This amount supports salary and benefits for the director of education.

Core Function 2 - Senior Administration function:

This amount supports the cost of the salaries and benefits for associate directors, superintendents, senior business officials and other senior supervisory officers who report to the director of education. The cost driver for this amount is ADE and dispersion, which recognizes the higher administrative costs incurred by some geographically extensive school boards.

Core Function 3 - Director's Office function:

This amount supports the cost of the salaries and benefits for direct administrative support for the director of education and any other senior executives, including associate directors, superintendents, senior business officials and other senior supervisory officers. The cost driver for this amount is the number of funded senior executives by the

allocation model. Since the director's office staff provide support to senior executives, the number of funded senior executives is a proxy for the need for direct administrative support and is determined by the Senior Administration function.

Compensation Benchmarks

The Directors of Education, Senior Administration, and Director's Office functions each have separate compensation benchmarks. The following table provides the detailed formulas for each of the three core functions within this component as described above.

Core Function	Driver	Formula for Number of Funded Staff	Salary (including benefits)
Directors	None	1	\$189,170 + 6.61% = \$201,674.14 ¹
Other Senior Admin (Funded Senior Executives (FSE))	ADE & Dispersion (D) ²	0.1334/1000 × ADE + 1.6802 Plus: <ul style="list-style-type: none"> • If 20 < D ≤ 50, then add: 0.007762/1000 × (D - 20) × ADE • If D > 50 km, then add: (0.003881 × (D - 50) + 0.23286) /1000 × ADE 	\$150,163 + 10.97% = \$166,635.88 ¹
Director's Office	# of Funded Senior Executives (FSE)	2.5601 + 0.60493 × # of FSE	\$66,559 + 22.62% = \$81,614.65

NOTE: Pension plan contributions for eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

¹ Additional funding is provided through the Executive Compensation Adjustment.

² Dispersion is based on phased-in average school dispersion distance as described in the Remote and Rural components (CSF and LRF) based on 2011 census and 2021 census.

Executive Compensation Adjustment

The executive compensation adjustment supports costs related to executive compensation for salary increases in 2017–18 for designated executives. The compensation restraint measures set out under the current *Compensation Framework Regulation* (O. Reg. 406/18) remain in effect until a new approach to executive compensation has been put in place.

The adjustment is equal to the sum of the following amounts:

- **Envelope Amount:** the amount is based on each school board's 2016–17 salary and performance-related pay envelope and approved maximum rate of increase in its executive compensation program for the 2017–18 school year. Each school board's amount is set out in the Core Ed regulation.
- **Adjustment Amount:** this amount provides an adjustment to account for increases already funded through salary benchmarks in respect of salary increases in 2017–18 for supervisory officers. This is calculated using the following formula:

$$\$-2,219 \times (A + B \times C/D + E)$$

up to a maximum reduction of 30% of the envelope amount, where:

A = Number of Funded Senior Executives under this component

B = The amount that is multiplied by the supervisory officer benchmark in the Salary & Benefits amount in the following:

- the Program Leadership component of the Differentiated Supports Allocation

C = Actual Program Leadership component

D = Maximum Program Leadership component

E = If Indigenous Education Lead component expenses > 0, then 1;
otherwise 0

Non-Executive Staffing Component

The Non-Executive Staffing component includes six of the ten core functions to support school board administration expenses.

The following are the six non-executive staffing core functions:

Core Function 4 - Human Resources (HR) function:

This amount supports the cost of the salaries and benefits for staff responsible for the management of employee files, recruitment, calculation of employee wages, labour relations, performance management, benefits, learning and development, attendance management, and staffing. The cost driver for this amount is the number of T4 statements that the school board is required to complete, over the course of the fiscal year, for income purposes in respect of the 2025 calendar year. This driver recognizes the workload of all HR staff.

Core Function 5 - Finance function:

This amount supports the cost of the salaries and benefits for staff responsible for budgeting and planning, accounting, financial reporting and analysis, treasury management, non-Core Ed revenue / receivables, and transaction processing. The cost driver for this amount is ADE and number of municipalities, which recognizes the additional costs incurred by school boards that are required to interact with a large number of municipalities and other local governing agencies. Additional funding is provided to a school board with 20 or more municipalities within its jurisdiction. In addition, the function includes funding for capital administration to recognize the costs incurred by school boards in managing their capital projects.

Core Function 6 - Payroll function:

This amount supports the cost of the salaries and benefits for staff responsible for processing periodic pay cheques, reconciliation, withholding taxes, updating vacation and sick pay. The cost driver for this amount is the number of T4 statements that the school board is required to complete, over the course of the fiscal year, for income purposes in respect of the 2025 calendar year. This driver recognizes the workload of all payroll staff.

Core Function 7 - Purchasing and Procurement function:

This amount supports the cost of the salaries and benefits for staff responsible for determining purchasing needs, selecting suppliers, ensuring compliance with procurement directives, negotiating prices and follow-up. The cost driver for this amount is ADE.

Core Function 8 - Administration and Other Supports function:

This amount supports the cost of the salaries and benefits for staff responsible for data collection and reporting, research, communications, community and government relations, office services, reception, and other functions, which are not captured under any of the other core functions. The cost driver for this amount is ADE.

Core Function 9 - Information Technology function:

This amount supports the cost of the salaries and benefits for staff responsible for delivering a number of information technology (IT) services and supports to school boards and would include infrastructure services, student information systems, application support and design and desktop support. The cost driver for this amount is the funded number of school board administration staff by the allocation model. As IT staff serve the needs of other staff, total funded school board staff is a proxy for the software users (e.g., payroll, accounting, HR, e-mail). Therefore, the IT amount is indirectly determined by all the other drivers from the previous eight core functions.

Note: The IT function excludes IT costs that are school/classroom based such as hardware and software used for instructional purposes or centralized attendance system costs that are charged back to schools.

Compensation Benchmarks

The Information Technology functions each have separate compensation benchmarks. The remaining core functions within this component share common compensation benchmarks. These benchmarks apply to all school boards and reflect the median actual average salaries and benefits reported by school boards. The formula does not prescribe staffing levels or the mixture of staffing categories (e.g., managers, professional staff, clerical/technical staff) for school boards.

The following table provides the detailed formulas for each of the six core functions within this component as described above.

Core Function	Driver	Formula for Number of Funded Staff	Salary (including benefits)
Human Resources	T4s	$\text{MAX}(0, -0.1084 + 2.3080/1000 \times \# \text{ of T4s})$	$\$79,376 + 20.87\% = \$95,941.77$
Finance	ADE & # Municipalities (M)	$3.4333 + 0.1910/1000 \times \text{ADE} + (0 \text{ for the first } 20 \text{ M} + 0.02156 \text{ FTE per M above } 20)$	$\$79,376 + 20.87\% = \$95,941.77$
Payroll	T4s	$\text{MAX}(0, -0.4720 + 1.1834/1000 \times \text{T4s})$	$\$79,376 + 20.87\% = \$95,941.77$
Purchasing and Procurement	ADE	$0.8915 + 0.07406/1000 \times \text{ADE}$	$\$79,376 + 20.87\% = \$95,941.77$
Admin and Other	ADE	$\text{MAX}(1, -1.6828 + 0.6639/1000 \times \text{ADE})$	$\$79,376 + 20.87\% = \$95,941.77$
Information Technology	# of Funded Board Administration (FBA) staff	$0.9453 + 0.08907 \times \text{FBA}$	$\$102,841 + 17.37\% = \$120,704.48$

NOTE: Pension plan contributions for eligible members of the OTPP are matched by the government and are not included in the benefits benchmarks.

SBAF – Benefits Trusts Component

The SBAF – Benefits Trusts component provides the incremental funding required to support the Employee Life and Health Trusts (ELHTs) for school board administration staff.

Note that other portions of this funding support classroom, non-classroom and school operations staff in the Benefits Trusts components within CSF, LRF and SFF respectively.

The incremental funding consists of the Crown Contribution and Benefits Stabilization Adjustment. See [CSF – Benefits Trusts Component](#) for more details.

Each school board's funding for each amount under the SBAF – Benefits Trusts component is set out in the Core Ed regulation.

Non-Staff Component

The Non-Staff component includes **Core Function 10 – Non-Staff function** to support the cost of non-staff school board administration expenses.

The formula has a base amount per school board and an amount per ADE. In addition, this function could cover the costs of dues to stakeholder organizations, including trustees' associations, as well as support staff costs for trustees.

Benchmark

The following table provides the detailed formula for the Non-Staff core function as described above.

Core Function	Driver	Formula
Non-Staff	ADE	$\$156,648.00 + \$64.79 \times \text{ADE}$

3. Central Employer Bargaining Agency Fees Allocation

This allocation provides funding for the fees payable by school boards to their respective trustees' association to support labour relations activities, including participating in the central bargaining process.

Under the *SBCBA*, trustees' associations are the statutory central employer bargaining agencies for school boards in central negotiations with teacher and education worker unions.

School boards are provided with the funding equivalent to the fees payable to their respective trustees' association to support labour relations activities. The trustees' associations are to use these fees solely for the purpose of central labour relations activities, including preparing for central bargaining, participating in the central bargaining process itself, and the implementation and ongoing maintenance of collective agreements. Eligible expenses include staffing positions for central negotiations, labour-related travel and accommodation, and other operating expenses.

Calculating Maximum Revenue Available for Trustees' Associations

The following table provides the formula that generates each trustees' association's maximum 2025–26 revenue collected through fees payable by school boards.

Expense Category	Driver	Formula
Staffing	<ul style="list-style-type: none"> Salary (including benefits) benchmarks Number of bargaining/discussion tables 	$(1 \text{ FTE} \times \text{Director Salary and Benefits Benchmark}) + (1 \text{ FTE} \times \text{Other Senior Admin. Salary and Benefits Benchmark}) + [(\# \text{ teacher tables} + 1 \text{ principal/vice-principal table}) \times 1.5 \text{ contract FTE} + \# \text{ of education worker tables} \times 0.5 \text{ contract FTE}] \times \text{Admin and Other Salary and Benefits Benchmark}$
Operating Expenses (e.g., rent, equipment, and professional fees)	<ul style="list-style-type: none"> Number of bargaining/discussion tables 	$\$204,600.00 + (\# \text{ of tables} \times \$46,546.50) + \text{an additional } \$179,025.00 \text{ for English-language trustees' associations only}$
Labour Related Travel, Meals, and Accommodation	Travel <ul style="list-style-type: none"> Number of bargaining/discussion tables 	$\# \text{ of tables} \times \$4,000 \times (1.25 \text{ for French-language trustees' associations only})$
	Meals <ul style="list-style-type: none"> Ontario Public Service daily meal rate Number of bargaining/discussion tables 	$2.0 \text{ FTE} \times 30 \text{ days} \times \# \text{ of tables} \times \$45/\text{day}$
	Accommodation <ul style="list-style-type: none"> Number of bargaining/discussion tables 	$2.0 \text{ FTE} \times 15 \text{ days} \times \# \text{ of tables} \times \$200/\text{day}$

NOTE: A "table" refers to either the central tables as defined under the *SBCBA* or the provincial discussion table for principals and vice-principals.

Calculation of Fees Payable by School Boards

This section describes the calculation used to determine the fees payable by school boards to their respective trustees' association.

The 2025–26 fee payable and equivalent funding amount is calculated for each school board as follows. Where:

(a) is the 2024–25 maximum annual revenue
and

(b) is the total of 2024–25 expense plus 5% of 2024–25 maximum annual revenue

- If (a) was less than (b), the 2025–26 fee payable by the school board is equal to the 2025–26 maximum fee (shown below).
- If (a) was greater than (b), the 2025–26 fee payable by the school board is equal to the 2025–26 maximum fee minus the school board's share of the difference between (a) and (b).

As per the *Fees for Central Bargaining* Regulation under the *SBCBA*, each trustees' association must submit their 2024–25 audited financial statement outlining total expenses by November 15, 2025, and the fee payable by the school board and related funding will be adjusted accordingly.

The maximum fee amounts for school boards are as follows:

School Board Type	# of School Boards	Maximum Fee for Each School Board¹	TOTAL
English-language Public District School Board	31	\$60,919.34	\$1,888,499.41
English-language Catholic District School Board	29	\$58,425.53	\$1,694,340.25
French-language Public District School Board	4	\$326,470.12	\$1,305,880.48
French-language Catholic District School Board	8	\$176,762.23	\$1,414,097.87
Section 68 School Authority	5 ²	\$1,000.00	\$5,000.00
Isolate Board School Authority	4	\$1,000.00	\$4,000.00
	81	n/a	\$6,311,818.02

¹ Funding for each school board in 2025–26 will be equivalent to the fees payable for 2025–26.

² Excludes the CHEO School Authority

4. Data Management and Audit Allocation

This allocation provides funding to support a number of school board data management and audit related activities.

The Data Management and Audit Allocation includes the following components:

- Regional Internal Audit Team (RIAT) component
- External Audit component
- Reporting Entity component
- Managing Information for Student Achievement (MISA) component
- Demographic Data Gathering component
- Capital Planning Capacity (CPC) component
- Non-Instructional Spaces component

Regional Internal Audit Team (RIAT) Component

The RIAT component supports school boards' financial transparency and accountability through a regional internal audit team (RIAT) model. Each school board is supported by one of eight RIATs, based on location. This model promotes sharing of best practices in internal audit and risk management activities and ensures efficient and equitable distribution of resources within the sector. Funding is allocated to one school board in each of the eight RIATs to oversee the administrative requirements on behalf of all district school boards within the RIAT, as outlined in the table below.

The funding is enveloped to support internal audit activities in each region. Further details regarding enveloping and financial reporting can be found in the Balanced Budget, Enveloping, and Other Reporting Requirements section of this guide.

Internal Audit Amounts

Funding is generated based on the sum of two amounts:

- Staff salary and benefits amount
- Other expenses amount, including travel and non-salary costs

Staff salary and benefits amount:

\$434,653.00 per region +

RIAT projected Internal Audit revenue share¹ ×

\$3,911,875.00

Other expenses amount:

(Total km² in Region / Total km² in Province) × \$750,000.00

Each RIAT's projected Internal Audit revenue share is set out in the Core Ed regulation.

RIAT	School Boards
Toronto & Area RIAT, administered by York Catholic DSB	Dufferin-Peel Catholic DSB
	Peel DSB
	Toronto Catholic DSB
	Toronto DSB
	York Catholic DSB
	York Region DSB
South RIAT, administered by Thames Valley DSB	Avon Maitland DSB
	Brant Haldimand Norfolk Catholic DSB
	Grand Erie DSB
	Greater Essex County DSB
	Huron Perth Catholic DSB
	Lambton Kent DSB
	London District Catholic School Board
	St. Clair Catholic DSB
	Thames Valley DSB
	Windsor-Essex Catholic DSB

¹ Total Average Revenue of Region / Total Average Revenue of Province

RIAT	School Boards
West of Central RIAT, administered by Hamilton- Wentworth DSB	DSB of Niagara
	Halton Catholic DSB
	Halton DSB
	Hamilton-Wentworth Catholic DSB
	Hamilton-Wentworth DSB
	Niagara Catholic DSB
	Upper Grand DSB
	Waterloo Catholic DSB
	Waterloo Region DSB
	Wellington Catholic DSB
Ontario East RIAT, administered by Ottawa Catholic DSB	Algonquin and Lakeshore Catholic DSB
	Catholic DSB of Eastern Ontario
	Hastings and Prince Edward DSB
	Limestone DSB
	Ottawa-Carleton DSB
	Ottawa Catholic DSB
	Renfrew County Catholic DSB
	Renfrew County DSB
Upper Canada DSB	
Barrie RIAT, administered by Simcoe County DSB	Bluewater DSB
	Bruce-Grey Catholic DSB
	Durham Catholic DSB
	Durham DSB
	Kawartha Pine Ridge DSB
	Peterborough Victoria Northumberland Clarington Catholic DSB
	Simcoe County DSB
	Simcoe Muskoka Catholic DSB
	Trillium Lakelands DSB
Northeastern Ontario RIAT, administered by Sudbury Catholic DSB	Algoma DSB
	DSB Ontario North East
	Huron-Superior Catholic DSB
	Near North DSB
	Nipissing-Parry Sound Catholic DSB
	Northeastern Catholic DSB
	Rainbow DSB
	Sudbury Catholic DSB

RIAT	School Boards
Northwestern Ontario RIAT, administered by Thunder Bay Catholic DSB	Keewatin-Patricia DSB
	Kenora Catholic DSB
	Lakehead DSB
	Northwest Catholic DSB
	Rainy River DSB
	Superior-Greenstone DSB
	Superior North Catholic DSB
	Thunder Bay Catholic DSB
	Conseil des écoles publiques de l'Est de l'Ontario
French-language RIAT, administered by CSDC du Centre-Est de l'Ontario	CS catholique MonAvenir
	CS catholique Providence
	CSDC de l'Est ontarien
	CSDC des Aurores boréales
	CSDC des Grandes Rivières
	CSDC du Centre-Est de l'Ontario
	CSDC du Nouvel-Ontario
	CSDC Franco-Nord
	CSP du Nord-Est de l'Ontario
	CSP du Grand Nord de l'Ontario
	CS Viamonde

External Audit Component

The External Audit component is provided to enhance and complement the ministry's existing audit accountability function. This funding, provided through two amounts, enables school boards to engage external auditors to perform enrolment audits and staffing FTE compliance audits.

Enrolment Audit Amount

School boards receive annual funding to support the cost of an enrolment audit, based on a cyclical approach of approximately six school boards per year.

The current year funding is \$2,000.00 per school board plus an additional amount, which is calculated using the table below. Funding is based on the overall number of secondary/combined schools at the school board.

Number of Secondary/Combined Schools¹	Additional Amount
1 to 5	\$1,250.00
6 to 10	\$2,500.00
11 to 20	\$3,750.00
21 to 30	\$5,000.00
31 or more	\$6,250.00

School board selection for enrolment audit and requirements/parameters, including the sample of schools to be selected for audit, are set out by the Financial Analysis & Accountability Branch of the ministry each school year.

Staffing FTE Audit Amount

School boards receive annual funding to support the costs of a staffing FTE compliance audit (i.e., Appendix H in EFIS), based on a cyclical approach of approximately 15 school boards per year.

The current year funding is \$6,257.00 per school board.

School board selection for staffing FTE compliance audit and requirements/parameters are set out by the Financial Analysis & Accountability Branch of the ministry each school year.

Reporting Entity Component

Funding for the Reporting Entity component supports school boards with the costs of preparing and reporting financial information to the Province for the purpose of public accounts consolidation.

Since 2005–06, the ministry has been working with school boards to ensure that all financial information required for consolidation purposes is accurately collected, prepared, and reported. This has resulted in the following reporting requirements for school boards:

- a March reporting cycle corresponding with the government fiscal year end
- specified audit procedures that ensure the accuracy of the financial information reported

¹ Based on the definition of a school used in the School Management Allocation within the LRF

The Reporting Entity component is determined using the following two amounts:

Description	Amount
Base amount per school board	\$63,295.00
Per-pupil amount	\$1.32

Managing Information for Student Achievement (MISA) Component

Funding for MISA is intended for activities to help school boards build capacity and better manage information and evidence to inform school board decisions around school administration and classroom practice. Through this funding, MISA Leaders are better positioned to support the collection and effective use of data to support key ministry initiatives.

The funding is based on a fixed amount of \$35,000.00 for each school board and \$0.35 per ADE.

Demographic Data Gathering Component

Funding for the Demographic Data Gathering component supports school board capacity to collect, analyze, and use voluntary student and workforce demographic data on social identities that are related to the protected grounds under the Ontario Human Rights Code. This allows school boards to identify and address disparities in student achievement and in employment practices. Reliable data supports effective decision-making and helps school boards to be responsive and accountable to the families, students, staff and to the wider communities they serve.

This funding also supports school boards to meet their obligations under the *Anti-Racism Act, 2017* regulations to collect voluntary student race-based data and comply with the Data Standards for the Identification and Monitoring of Systemic Racism (known as Anti-Racism Data Standards).

Funding is calculated as follows:

$$\$34,127.00 + (\$0.17 \times \text{ADE})$$

Any additional reporting requirements outside of EFIS and OnSIS will be requested by the Education Equity and Governance Secretariat of the ministry through a provincial accountability tool.

Capital Planning Capacity (CPC) Component

The CPC program supports school boards in acquiring additional resources to undertake a range of capital planning-related activities with a particular focus on data management and capacity building.

Data Management

Funding allows all school boards to increase decision making capacity by enhancing the ability to update and manage school facility data in a timely manner. Funding is allocated using a base funding amount and a scaling factor. The scaling factor is used as a multiplier intended to increase the base amount relative to school board size.

Capacity Building

Funding for Capacity Building allows school boards with excess capacity to do the following:

- ensure they develop capital plans to effectively right-size and manage excess capacity in their schools
- undertake accommodation review processes
- identify and develop potential facility partnership opportunities in underutilized schools that have been deemed by the school board as viable to support such arrangements
- support the hiring of third-party mediation services to facilitate municipal/school board planning discussions and to support cooperative planning

Eligibility Rules and Allocation Methodology for Capacity Building Funds

Eligibility for Capacity Building funding is determined by first calculating the overall impact of the School Board Efficiencies and Modernization initiative (i.e., fully implemented changes to top-up funding) on each school board's School Facilities Fund (SFF). School boards are divided into four groups according to the percentage change to each school board's SFF:

- Group A – SFF reduction greater or equal to 5%
- Group B – SFF reduction between 5% and 0%
- Group C – SFF increase between 0% and 5%
- Group D – SFF increase greater or equal to 5%

All school boards that fall into Group A are eligible for Capacity Building funds.

All school boards that fall into Group D are not eligible for Capacity Building funds.

School boards in Group B and Group C:

- If less than 15% of the total number of the schools of the board are qualifying schools (defined as schools with utilization at 65% or less), then the school board is not eligible for capacity building funds
- If more than 15% of the total number of the schools of the board are qualifying schools (defined as schools with utilization at 65% or less¹), and the school board is experiencing a three-year consecutive decline in enrolment in at least one panel, then the school board is eligible for capacity building funds

Funding is allocated using a base funding amount and a scaling factor. The scaling factor is used as a multiplier intended to increase the base amount relative to school board size and need. The scaling factors for Capital Planning is related to a school board size in terms of the total number of schools of the board. The scaling factors for Accommodation Review Committee (ARC) Processes and Mediation/Hubs/Partnerships are related to school board need in terms of the number of schools a board has that are defined as eligible schools (see above).

The base amounts are as follows:

- Capital Planning base amount: \$22,000
- ARC Processes base amount: \$22,000
- Mediation/Hubs/Partnerships base amount: \$4,550
- Data Management base amount: \$30,500

For Capital Planning and Data Management, the scaling factors are (A):

- 1.00 if the school board has 0-25 schools
- 1.20 if the school board has 26-50 schools
- 1.44 if the school board has 51-100 schools

¹ Based on ADE Estimates for 2015–2016, released in March 2015

- 1.73 if the school board has 101-150 schools
- 2.08 if the school board has 151-250 schools
- 2.50 if the school board has 251-350 schools
- 3.00 if the school board has over 350 schools

For ARC Processes and Facility Partnerships, the scaling factors are (B):

- 1.00 if the school board has 0-4 qualifying schools
- 2.00 if the school board has 5-10 qualifying schools
- 3.00 if the school board has 11-20 qualifying schools
- 4.00 if the school board has 21-30 qualifying schools
- 5.00 if the school board has 31-40 qualifying schools
- 6.00 if the school board has 41-50 qualifying schools
- 7.00 if the school board has more than 50 qualifying schools

The calculation of the CPC component is the sum of the Capacity Building amount (eligible school boards only) and the Data Management amount (all school boards), as follows:

$$\text{Capacity Building amount} = (\$22,000 \times A) + (\$22,000 \times B) + (\$4,550 \times B)$$

$$\text{Data Management amount} = (\$30,500 \times A)$$

Each school board's Capital Planning Capacity component is set out in the Core Ed regulation.

Non-Instructional Spaces Component

Funding is provided to support the operating costs of non-instructional spaces such as teacherages in isolate board school authorities that were merged with and continued as district school boards in 2009. As of the 2025–26 school year, three district school boards continue to maintain such non-instructional spaces as part of their facility inventory which they acquired when they merged with isolate board school authorities.

Funding is provided for teacherages that are occupied by teachers and for teacherages that remain available to be occupied by teachers. Funding is not provided for teacherages that are being rented or used for administrative purposes. The remote distance factor is applied to this funding to recognize the higher administration and maintenance costs required to manage these units in remote areas as follows:

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

The Non-Instructional Spaces component provided to each of the three district school boards is set out in the Core Ed regulation.

5. Declining Enrolment Adjustment (DEA) Allocation

This allocation provides funding to help school boards while they adjust their cost structures to reflect declines in student enrolment. Over half of a school board's funding is determined by their student enrolment. However, school board costs do not decline in the same way or at the same rate that enrolment declines. Some costs can be adjusted easily (for example, rearranging the placement of classroom teachers to reduce costs), whereas other costs cannot be adjusted as quickly.

The Declining Enrolment Adjustment (DEA) Allocation includes the following components:

- First-Year component
- Second-Year component

First-Year Component

For a school board where the 2025–26 ADE is lower than the 2024–25 ADE, the First-Year component of the DEA is based on the difference between the revenue calculated under the current year's enrolment and the revenue in the current year using enrolment from the previous year.

The First-Year component is equal to

$$\max [0, A - B], \text{ where:}$$

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

A is the sum of the product of the weighting factors and eligible allocations / components, listed in the table below, using 2025–26 benchmarks and 2024–25 ADE; and

B is the sum of the product of the weighting factors and eligible allocations / components, listed in the table below, using 2025–26 benchmarks and 2025–26 ADE:

Weighting Factor	Allocations / Components
13% ×	Per Pupil Allocation within the Classroom Staffing Fund (CSF) and Learning Resources Fund (LRF)
100% ×	Per Pupil Allocation within the Special Education Fund (SEF)
100% ×	FFL component of the Language Classroom Staffing Allocation within the CSF and the Language Supports and Local Circumstances Allocation within the LRF
50% ×	Remote and Rural component of the Local Circumstances Staffing Allocation within the CSF and the Language Supports and Local Circumstances Allocation within the LRF
50% ×	Executive Staffing component, Non-Executive Staffing component, and Non-Staff component of the Board-Based Staffing Allocation within the SBAF
100% ×	Base School Operations component, ECPP and CTEP Operations component, and Enhanced Top-Up for School Operations component of the School Operations Allocation within the SFF

NOTES: For FFL, start-up funding for new elementary schools is excluded.

For the Executive Staffing component, the Director of Education core function and executive compensation adjustment are excluded.

For the Non-Executive Staffing component, the HR and Payroll core functions are excluded.

Second-Year Component

The calculation of the Second-Year component is equal to 25 per cent of a school board's 2024–25 First-Year component.

Note that if a school board's enrolment has declined for two or more years, the school board will receive both the Second-Year component for the decline in enrolment in the prior year and the First-Year component for the decline in enrolment in the current year. For example, if the school board's enrolment declined in 2024–25 (from 2023–24) and is declining again in 2025–26 (from 2024–25), the school board will receive the Second-Year component based on the enrolment decline in 2024–25 and the First-Year component based on the enrolment decline in 2025–26.

School Authorities Allocation

School authorities are very small school boards, including isolate board school authorities (mostly located in remote areas of Ontario) and Section 68 school authorities (within some children's treatment centres).

Isolate boards' allocations are based on Core Ed methodology, with modifications as appropriate in recognition of the unique characteristics of these isolate boards, and provisions for special approval, both of which are subject to approval by the Minister of Education.

School authorities that operate within treatment centres under Section 68 of the *Education Act* provide educational programs for medically referred students from treatment centres within the range of junior kindergarten to Grade 12 (up to 21 years of age). Due to their unique operational needs, Section 68 school authorities are funded on a budget approval basis, subject to approval by the Minister of Education.

Funding for school authorities is authorized through the Core Ed regulations.

Enrolment

Calculation of Average Daily Enrolment (ADE)

For the purposes of funding through the Core Ed, typically 'pupils of the board' are the students that generate funding. A pupil of the board is generally defined as a student who satisfies the conditions for the right to attend a publicly funded elementary or secondary school without the payment of fees as outlined under the *Education Act*. For the purposes of enrolment used to calculate components (A), (B), and (C) of the BAP component, students for whom fees must be charged under the tuition fees regulation are also included. Pupils described in the section on Fees are not considered to be pupils of the board for the purposes of calculating grants to school boards.

For the purposes of this guide, "ADE" refers to regular day-school average daily enrolment (ADE) for pupils of the board, unless otherwise specified.

Under the school year reporting that typically covers the period from September to August, ADE is calculated for the following.

Day-School Pupils

Day-school ADE is based on the two count dates within the school year – the last school day of October and March¹.

Elementary day-school pupils and secondary day-school pupils (excluding adult day-school pupils and the high-credit ADE of secondary day-school pupils) are funded through most components of the Core Ed, unless otherwise specified.

The ADE of adult day-school pupils (21 years of age or older as of December 31 of the current school year) and the high-credit ADE of secondary day-school pupils are primarily funded through the Continuing Education and Other Programs Allocation.

¹ For school boards that have chosen a quadmester (4-semester) or octomester (8-semester) delivery model, the ADE is determined by, first, calculating the average number of minutes of instruction based on the 16th day of each quadmester or octomester. Then, the ADE reported for the October count date will be based on the average of the average number of minutes of instruction per term for the first 2 quadmasters or the first 4 octomesters. For the March count date, the ADE reported will be based on the average of the average number of minutes of instruction per term for the last 2 quadmasters or the last 4 octomesters.

High-Credit Day-School ADE

The portion of a pupil's enrolment over the 34-credit threshold is to be captured in the high-credit day-school ADE category. High-credit day-school ADE is funded at the continuing education rate.

A pupil is considered to be a fully high-credit day school student if a pupil generates no regular day-school ADE (i.e., generates all their day school funding at the high-credit day-school ADE rate).

Continuing Education and Summer School Pupils

The ADE of continuing education and summer school pupils is calculated based on classes or courses in which the pupils are enrolled.

Fees

School boards are required to charge tuition fees for non-resident visa students, students residing in a First Nation community, and students from outside of the province of Ontario. For more details regarding tuition-paying students ("other pupils") as defined in regulation, refer to the Enrolment Register Instructions for Elementary and Secondary Schools or contact enrolment@ontario.ca. This section outlines what fees must be charged for these students and how these fees are calculated.

New in 2025–26

Changes to the Day School Base Fee Calculations

This year's base fee calculations for day school students have been updated to reflect updated enrolment data, and changes to existing components (e.g., benchmark updates, formula changes, etc. as outlined in sections above).

The table in the "Base Fee Calculations for Day School Students" in this section has been updated to reflect the following changes:

- Removal of the CSF – ESL/ELD Recent Immigrant Supplement and CSF – PANA Recent Immigrant Supplement components of the Language Classroom Staffing Allocation within the Classroom Staffing Fund
- Removal of the LRF – ESL/ELD Recent Immigrant Supplement and LRF – PANA Recent Immigrant Supplement components of the Language Supports and Local Circumstances Allocation within the Learning Resources Fund

- Addition of the Principal and Vice-Principal Salary Grid and Allowances component (i.e., Principal and Vice-Principal Salary Grid amount and Principal and Vice-Principal Allowances amount) of the School Management Allocation within the Learning Resources Fund
- Removal of the School Authorities Amalgamation Adjustment of the Board-Based Staffing Allocation within the School Board Administration Fund

Reciprocal Education Approach (REA)

Fees Regulation Section 3

In accordance with sections 185 and 188 of the *Education Act* and O. Reg. 261/19: *Reciprocal Education Approach (REA)* under the *Education Act*, as of September 1, 2019, school boards are required to admit eligible students to a school of a school board and support eligible students to attend an eligible First Nation-operated or federally operated school upon submission of Written Notice.

For students attending a school of a school board under the REA, the school board is required to charge the base fee per ADE to the First-Nation or Eligible Entity identified in the Written Notice. For students attending a First Nation or federally operated school under the REA, the school board is required to provide the base fee amount per ADE to the First Nation or Eligible Entity identified in the Written Notice.

School boards and First Nation Entities may enter into agreements for additional services and supports that supplement the base fee, as outlined in regulation (e.g., Special education claims-based amounts, transportation, and/or additional Indigenous languages or Indigenous studies courses).

More information on the REA can be found on the Ministry of Education's [REA webpage](#), including school board requirements regarding pupil registration and payment processes, as outlined in the [Reciprocal Education Approach \(REA\) Instructions for First Nations and School Boards](#).

Fees Regulation Section 9, Summer School and Continuing Education

For eligible students who wish to enrol in the continuing education program, the school board is required to charge a fee agreed to by the school board and the First Nation or Eligible Entity OR a fee per ADE based on the following calculation, using 2025–26 School Board Estimates:

(Total expenses for continuing education / Total continuing education enrolment) × enrolment of the tuition-paying student

For eligible students who wish to enrol in the summer school program, the school board is required to charge a fee agreed to by the school board and the First Nation or Eligible Entity OR a fee per ADE based on the following calculation, using 2025–26 School Board Estimates:

(Total expenses for summer school program / Total summer school enrolment)
× enrolment of the tuition-paying student

International Visa students

Fees Regulation Section 8, Day School

For international Visa students (for whom subsection 49(6) of the *Education Act* applies) enrolled in day school, the school board is required to charge at least one-tenth of the day school minimum base fee and the Pupil Accommodation Charge (PAC) per ADE for each month the student is enrolled.

Fees Regulation Section 9, Summer School and Continuing Education

For international Visa students enrolled in the continuing education program, the school board is required to charge a minimum fee per ADE based on the following calculation, using 2025–26 School Board Estimates:

(Total expenses for continuing education / Total continuing education enrolment) × enrolment of the tuition-paying student

For international Visa students enrolled in the summer school program, the school board is required to charge a minimum fee per ADE based on the following calculation, using 2025–26 School Board Estimates:

(Total expenses for summer school program / Total summer school enrolment) × enrolment of the tuition-paying student

Waived Fees

The *Education Act* requires school boards to waive fees for some international students (for whom subsection 49(7) of the *Education Act* applies) such as children whose parents/guardians have applied for permanent residence in Canada and children whose parents/guardians are enrolled full-time at a publicly funded Ontario university, college or institution, including an institution that is an affiliate or federated institution of a university or college, that receives operating grants from the Government of Ontario.

International Student Recovery Component

The International Student Recovery component, within the Continuing Education and Other Programs Allocation, is based on the ADE of fee-paying international Visa students reported in OnSIS, multiplied by \$1,300.00.

Canadian students from outside Ontario

Fees Regulation Section 5, Day School

For Canadian students from outside Ontario enrolled in day school, the school board may charge no more than the day school base fee (maximum) and the PAC per ADE.

School boards may charge additional fees for additional services and supports that supplement the base fee for day school students, as outlined in regulation (e.g., special education claims-based amounts, transportation, and/or other programs not fully funded through the base fee).

Fees Regulation Section 9, Summer School and Continuing Education

For Canadian students from outside Ontario who wish to enrol in the continuing education program, the school board is required to charge a minimum fee per ADE based on the following calculation, using 2025–26 School Board Estimates:

(Total expenses for continuing education / Total continuing education enrolment) × enrolment of the tuition-paying student

For Canadian students from outside Ontario who wish to enrol in the summer school program, the school board is required to charge a minimum fee per ADE based on the following calculation, using 2025–26 School Board Estimates:

$$\begin{aligned} & \text{(Total expenses for summer school program / Total summer school} \\ & \text{enrolment)} \\ & \times \text{ enrolment of the tuition-paying student} \end{aligned}$$

Parent / guardian residing on tax exempt land

Fees Regulation Section 4, Day School

For students enrolled in day school whose parents or guardians reside on tax exempt land, the school board may charge \$40 per month per family.

Base Fee Calculations for Day School Students

The 2025–26 base fee calculations for day school students per ADE are based on 2025–26 Core Ed allocations and are set out in the *Calculation of Fees for Pupils for the 2025–26 School Board Fiscal Year* regulation, sections 3(3) elementary and 3(4) secondary.

- **Elementary Day School Base Fee per ADE:** The sum of the 2025–26 Core Ed components in the table below for the school board divided by the total elementary day school ADE for the school board, using 2025–26 School Board Estimates.
- **Secondary Day School Base Fee per ADE:** The sum of the 2025–26 Core Ed components in the table below for the school board divided by the total secondary day school ADE for the school board, using 2025–26 School Board Estimates.

The table below outlines the components of each Core Ed allocation for 2025–26 day school “base fee” calculations per ADE for elementary and secondary day school students based primarily on the 2025–26 Core Ed component calculations outlined in this guide. Note: The Student Transportation Fund and most Continuing Education and Other Programs Allocation are fully excluded from the day school base fee calculation.

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS	
	ELEMENTARY	SECONDARY
CLASSROOM STAFFING FUND (CSF)		
CSF – Per Pupil Allocation	<ul style="list-style-type: none"> ○ Kindergarten (JK/SK) component ○ Primary (Grades 1-3) component ○ Junior/Intermediate (Grades 4 to 8) component 	<ul style="list-style-type: none"> ○ Secondary (Grades 9 to 12) component
Language Classroom Staffing Allocation	<p>Only English-language school boards:</p> <ul style="list-style-type: none"> ○ CSF – ESL/ELD component Recent Immigrant amount based on elementary weighted enrolment and DELL amount elementary portion* ○ CSF – FSL component elementary total <p>Only French-language school boards:</p> <ul style="list-style-type: none"> ○ CSF – PANA component based on elementary weighted enrolment ○ CSF – FFL component elementary total ○ CSF – ALF component elementary per pupil and school amounts, and elementary portion of the board amount (excluding 1.0 teacher salary and benefits benchmark)* 	<p>Only English-language school boards:</p> <ul style="list-style-type: none"> ○ CSF – ESL/ELD component Recent Immigrant amount based on secondary weighted enrolment and DELL amount secondary portion** ○ CSF – FSL component secondary total <p>Only French-language school boards:</p> <ul style="list-style-type: none"> ○ CSF – PANA component based on secondary weighted enrolment ○ CSF – FFL component secondary total ○ CSF – ALF component secondary per pupil amount, secondary/combined school amount, secondary/combined school size amount, and secondary/combined portion of the board amount (excluding 1.0 teacher salary and benefits benchmark)** plus 1.0 teacher salary and benefits benchmark

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS	
	ELEMENTARY	SECONDARY
Local Circumstances Staffing Allocation¹	<ul style="list-style-type: none"> ○ Q&E Teachers component: <ul style="list-style-type: none"> ○ Kindergarten (JK/SK) total ○ Primary (Grades 1-3) total ○ Junior/Intermediate (Grades 4 to 8) total ○ Q&E ECEs component ○ Outlying Schools Staffing component elementary total ○ CSF – Remote and Rural component elementary portion* ○ CSF – Supports for Students component elementary portion* ○ CSF – Maternity Leave component elementary portion* ○ CSF – Benefits Trusts component elementary portion* ○ NTIP component divided by total eligible teachers and multiplied by eligible elementary teachers ○ Teacher Learning and Innovation component elementary portion* ○ Retirement Gratuities component amount for employees primarily involved in the provision of education to elementary pupils 	<ul style="list-style-type: none"> ○ Q&E Teachers component: <ul style="list-style-type: none"> ○ Secondary (Grades 9 to 12) total ○ Outlying Schools Staffing component secondary total ○ CSF – Remote and Rural component secondary portion** ○ CSF – Supports for Students component secondary portion** ○ CSF – Maternity Leave component secondary portion** ○ CSF – Benefits Trusts component secondary portion** ○ NTIP component divided by total eligible teachers and multiplied by eligible secondary teachers ○ Teacher Learning and Innovation component secondary portion** ○ Retirement Gratuities component amount for employees primarily involved in the provision of education to secondary pupils
Indigenous Education Classroom Staffing Allocation²	<ul style="list-style-type: none"> ○ Indigenous Languages component elementary amount 	<ul style="list-style-type: none"> ○ First Nations, Métis, and Inuit Studies component ○ Indigenous Languages component secondary amount

¹ Through the Core Ed, the Outlying Schools Staffing component for French-language boards is adjusted by any funding generated through the Secondary and Combined Schools Enrolment Based ALF Amount of the CSF – ALF Component

² Under the REA, additional funding may be negotiated separately (e.g., to support additional Indigenous languages or First Nations, Métis and Inuit studies courses).

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS	
	ELEMENTARY	SECONDARY
Supplemental Staffing Allocation – Literacy, Numeracy and Other Programs	<ul style="list-style-type: none"> ○ CSF – Demographic Needs component elementary portion* ○ CSF – Student Success, Grade 7 to 12 component demographic amount elementary portion* and elementary enrolment and dispersion amounts ○ Grade 7 and 8 Student Success and Literacy and Numeracy component ○ CSF – Experiential Learning component elementary portion* ○ CSF – Outdoor Education component elementary portion* 	<ul style="list-style-type: none"> ○ CSF – Demographic Needs component secondary portion** ○ CSF – Student Success, Grade 7 to 12 component demographic secondary portion** and secondary enrolment and dispersion amounts ○ CSF – Experiential Learning component secondary portion** ○ CSF – Outdoor Education component secondary portion**
LEARNING RESOURCES FUND (LRF)		
LRF – Per Pupil Allocation	<ul style="list-style-type: none"> ○ Kindergarten (JK/SK) component ○ Primary (Grades 1-3) component ○ Junior/Intermediate (Grades 4 to 8) component ○ Intermediate (Grades 7 to 8) Supplementary component 	<ul style="list-style-type: none"> ○ Secondary (Grades 9 to 12) component

<p>Language Supports and Local Circumstances Allocation</p>	<ul style="list-style-type: none"> ○ Q&E Library and Guidance component elementary total ○ Supplementary Library Staffing component ○ LRF – Remote and Rural component elementary portion* ○ LRF – Supports for Students component elementary portion* ○ Geographic Top-ups component elementary portion* ○ Curriculum component elementary portion* ○ LRF – Benefits Trusts component elementary portion* ○ LRF – Maternity Leave, Sick Leave and Non-Union component elementary portion* <p>Only English-language school boards:</p> <ul style="list-style-type: none"> ○ LRF – ESL/ELD component Recent Immigrant amount based on elementary weighted enrolment and DELL amount elementary portion** ○ LRF – FSL component Per Pupil amount elementary total and Areas of Intervention amount elementary portion* <p>Only French-language school boards:</p> <ul style="list-style-type: none"> ○ LRF – PANA component based on elementary weighted enrolment ○ LRF – FFL component elementary total (excluding the start-up funding for new French-language elementary schools) ○ LRF – ALF component elementary per pupil and school amounts, and elementary portion* of the board amount 	<ul style="list-style-type: none"> ○ Q&E Library and Guidance component secondary total ○ LRF – Remote and Rural component secondary portion** ○ LRF – Supports for Students component secondary portion** ○ Geographic Top-ups component secondary portion** ○ Curriculum component secondary portion** ○ LRF – Benefits Trusts component secondary portion** ○ LRF – Maternity Leave, Sick Leave and Non-Union component secondary portion** <p>Only English-language school boards:</p> <ul style="list-style-type: none"> ○ LRF – ESL/ELD component Recent Immigrant amount based on weighted enrolment and DELL amount secondary portion** ○ LRF – FSL component Per Pupil amount secondary total and Areas of Intervention amount secondary portion** <p>Only French-language school boards:</p> <ul style="list-style-type: none"> ○ LRF – PANA component based on secondary weighted enrolment ○ LRF – FFL component secondary total ○ LRF – ALF component secondary per pupil amount, secondary/combined school amount, and secondary/combined portion** of the board amount
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FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS	
	ELEMENTARY	SECONDARY
Indigenous Education Supports Allocation¹	<ul style="list-style-type: none"> ○ Board Action Plan component elementary portion* ○ Indigenous Education Lead component elementary portion* 	<ul style="list-style-type: none"> ○ Board Action Plan component secondary portion** ○ Indigenous Education Lead component secondary portion**
Mental Health and Wellness Allocation	<ul style="list-style-type: none"> ○ Student Mental Health component elementary portion* of: Student mental health base and per pupil amounts; Resilience and mental well-being base and per-pupil amounts; and Evidence-based programs & resources base and per pupil amounts (excludes data and information collection amount) ○ Mental Health Leaders component elementary portion* 	<ul style="list-style-type: none"> ○ Mental Health Workers Staff component ○ Student Mental Health component MHW data and information collection amount and secondary portion** of Student mental health base and per pupil amounts; Resilience and mental well-being base and per-pupil amounts; and Evidence-based programs & resources base and per pupil amounts ○ Mental Health Leaders component secondary portion**
Student Safety and Well-Being Allocation	<ul style="list-style-type: none"> ○ Well-Being and Positive School Climates component elementary portion* ○ Safe and Accepting Schools component elementary portion* 	<ul style="list-style-type: none"> ○ Well-Being and Positive School Climates component secondary portion** ○ Safe and Accepting Schools component secondary portion** ○ Urban and Priority High Schools component
Continuing Education and Other Programs Allocation	<ul style="list-style-type: none"> ○ Tutoring component elementary portion* 	<ul style="list-style-type: none"> ○ Tutoring component secondary portion**

¹ Under the REA, additional funding may be negotiated separately.

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS	
	ELEMENTARY	SECONDARY
School Management Allocation	<ul style="list-style-type: none"> ○ School Management component calculated for elementary schools and the elementary portion of combined schools* ○ Remote Learning Administration component elementary portion* ○ Principals and Vice-Principals Salary Grid amount elementary portion* ○ Principals and Vice-Principals Allowances amount calculated for elementary schools ○ ISP for Principals and Vice-Principals component elementary portion* 	<ul style="list-style-type: none"> ○ School Management component calculated for secondary schools and the secondary portion of combined schools** ○ Remote Learning Administration component secondary portion** ○ Principals and Vice-Principals Salary Grid amount secondary portion** ○ Principals and Vice-Principals Allowances amount calculated for secondary and combined schools ○ ISP for Principals and Vice-Principals component secondary portion**
Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators	<ul style="list-style-type: none"> ○ Program Leadership component elementary portion* ○ LRF – Demographic Needs component elementary portion* ○ LRF – Student Success, Grade 7 to 12 component - Territorial Student Program amount elementary portion* (transportation amounts excluded) ○ LRF – Experiential Learning component elementary portion* excluding transportation amount ○ LRF – Outdoor Education component elementary portion* 	<ul style="list-style-type: none"> ○ Program Leadership component secondary portion** ○ LRF – Demographic Needs component secondary portion** ○ LRF – Student Success, Grade 7 to 12 component - Territorial Student Program amount secondary portion** (transportation amounts excluded) ○ SHSM component ○ LRF – Experiential Learning component secondary portion** excluding transportation amount ○ LRF – Outdoor Education component secondary portion**

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS	
	ELEMENTARY	SECONDARY
SPECIAL EDUCATION FUND (SEF)¹		
SEF – Per Pupil Allocation	<ul style="list-style-type: none"> ○ JK to Grade 3 total ○ Grades 4 to 8 total 	<ul style="list-style-type: none"> ○ Secondary (Grades 9 to 12) total
Differentiated Needs Allocation	<ul style="list-style-type: none"> ○ Measures of Variability component MOV amount elementary portion* (excludes Northern Supports and Integrated Supports amounts) ○ Special Education Statistical Prediction Model component elementary portion* ○ Collaboration and Integration Base component elementary portion* ○ Multi-Disciplinary Supports component elementary portion* ○ Local Special Education Priorities component elementary portion* ○ Early Math Intervention component elementary portion* ○ Professional Assessments component elementary portion* 	<ul style="list-style-type: none"> ○ Measures of Variability component MOV amount secondary portion** (excludes Northern Supports and Integrated Supports amounts) ○ Special Education Statistical Prediction Model component secondary portion** ○ Collaboration and Integration Base component secondary portion** ○ Multi-Disciplinary Supports component secondary portion** ○ Local Special Education Priorities component secondary portion** ○ Early Math Intervention component secondary portion** ○ Professional Assessments component secondary portion**
Complex Supports Allocation	<ul style="list-style-type: none"> ○ Behaviour Expertise Amount component elementary portion* 	<ul style="list-style-type: none"> ○ Behaviour Expertise Amount component secondary portion**
Specialized Equipment Allocation (SEA)	<ul style="list-style-type: none"> ○ SEA Formula component based on 2023–24 SEA Per-Pupil amount elementary portion* 	<ul style="list-style-type: none"> ○ SEA Formula component based on 2023–24 SEA Per-Pupil amount secondary portion**

¹ Does not include Northern Adjustment, SIP component, ECPP component, CTEP component or SEA Claims Based component. Under the REA, additional funding may be negotiated separately for the claims under the SIP and SEA components.

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS	
	ELEMENTARY	SECONDARY
SCHOOL FACILITIES FUND (SFF)		
School Operations Allocation¹	<ul style="list-style-type: none"> ○ Base School Operations component Day School Base School Operations amount elementary total ○ Enhanced Top-up for School Operations component elementary total ○ SFF – Supports for Students component elementary portion* ○ SFF – Benefits Trust component elementary portion* 	<ul style="list-style-type: none"> ○ Base School Operations component Day School Base School Operations amount secondary total ○ Enhanced Top-up for School Operations component secondary total ○ SFF – Supports for Students component secondary portion** ○ SFF – Benefits Trust component secondary portion**
School Renewal Allocation	<i>Excluded</i>	<i>Excluded</i>
Rural and Northern Education Allocation	○ Elementary portion*	○ Secondary portion**
STUDENT TRANSPORTATION FUND (STF)		
Transportation Services Allocation	<i>Excluded</i>	<i>Excluded</i>
School Bus Rider Safety Training Allocation	<i>Excluded</i>	<i>Excluded</i>
Transportation to Provincial or Demonstration Schools Allocation	<i>Excluded</i>	<i>Excluded</i>
SCHOOL BOARD ADMINISTRATION FUND (SBAF)		
Trustees and Parent Engagement Allocation	<ul style="list-style-type: none"> ○ Trustee component elementary portion* ○ Parent Engagement component elementary portion* 	<ul style="list-style-type: none"> ○ Trustee component secondary portion** ○ Student Trustee component ○ Parent Engagement component secondary portion**

¹ Excludes Community Use of Schools, Capital Lease on School Authority Amalgamation, ECPP and CTEP Operations, and Renewal Software Licensing Fee components as well as amounts related to students funded primarily through the Continuing Education and Other Programs Allocation

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS	
	ELEMENTARY	SECONDARY
Board-Based Staffing Allocation	<ul style="list-style-type: none"> ○ Executive Staffing component elementary portion* ○ Non-Executive Staffing component elementary portion* ○ SBAF – Benefits Trusts component elementary portion* ○ Non-Staff component elementary portion* 	<ul style="list-style-type: none"> ○ Executive Staffing component secondary portion** ○ Non-Executive Staffing component secondary portion** ○ SBAF – Benefits Trusts component secondary portion** ○ Non-Staff component secondary portion**
Central Employer Bargaining Agency Fees Allocation	<i>Excluded</i>	<i>Excluded</i>
Data Management and Audit Allocation¹	<ul style="list-style-type: none"> ○ Managing Information for Student Achievement (MISA) component elementary portion* ○ Demographic Data Gathering component elementary portion* ○ Capital Planning Capacity component elementary portion* ○ Non-Instructional Spaces component elementary portion* 	<ul style="list-style-type: none"> ○ Managing Information for Student Achievement (MISA) component secondary portion** ○ Demographic Data Gathering component secondary portion** ○ Capital Planning Capacity component secondary portion** ○ Non-Instructional Spaces component secondary portion**
Declining Enrolment Adjustment Allocation	○ DEA elementary portion*	○ DEA secondary portion**

*Total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.

**Total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.

¹ Excludes RIAT, External Audit, and Reporting Entity components.

Reporting and Accountability

The ministry has established the following dates for submission of financial reports in 2025–26.

Date	Financial Report
June 30, 2025	School Board Estimates for 2025–26
November 14, 2025	School Board Financial Statements for 2024–25
December 15, 2025	School Board Revised Estimates for 2025–26
May 15, 2026	School Board March Report (for September 1, 2025, to March 31, 2026)

Financial reporting, monitoring, and auditing are important elements of an overall accountability framework associated with funding that is provided for education. The ministry continues to monitor that grant claims by school boards are in accordance with the grant regulations and that school boards are in compliance with provincial standards and legislation, and funding envelopes.

Some of the measures that the ministry may take to ensure compliance include:

- withholding grants when a school board is not in compliance
- requiring school boards to prepare and submit compliance/deficit management plans when necessary
- directing school boards to take measures to become compliant

School boards' financial statements are prepared following Public Sector Accounting Standards (PSAS) standards. However, there are still some expense exceptions to PSAS for budget compliance purposes, most of which relate to employee benefits and asset retirement obligations. Action taken to reduce the gap is addressed in the Balanced Budget section of this guide.

Cash Management Strategy

The purpose of the cash management strategy is to help reduce the Province's borrowing costs. Under this policy, school boards' monthly cash flows are refined based on each school board's cash requirement. School boards' funding entitlements remain the same under the Core Ed regulation. However, some school boards record a receivable from the Province for the difference between their funding entitlement and the actual cash flow received.

Delayed Grant Payment – Operating

For those school boards, part of their grant payments from the ministry are delayed until their adjusted accumulated surplus and deferred revenue (ASDR) balance meet a specified criterion. The Delayed Grant Payment amount is calculated using a sliding scale based on the ASDR balance as a percentage of the annual operating allocation of each school board:

- the portion of the ASDR balance less than or equal to 5% of the operating allocation will not be subject to delayed grant payment
- the portion of the ASDR balance greater than 5% and less than or equal to 10% of the operating allocation will be subject to delayed grant payment at a rate of 80%
- any portion of the ASDR balance greater than 10% of the operating allocation will be subject to delayed grant payment in its entirety

The Delayed Grant Payment Operating amount is updated annually based on the most recent financial statements submitted by school boards.

Delayed Grant Payment – Proceeds of Disposition

The Delayed Grant Payment amount also includes Proceeds of Disposition balances from school boards, net of funds required for renewal and capital projects in the upcoming school year. The Delayed Grant Payment Proceeds of Disposition amount is updated twice per year based on the most recent estimates and revised estimates submitted by school boards.

School boards' transfer payments are adjusted based on the change in their Delayed Grant Payment balances.

Balanced Budget, Enveloping, and Other Reporting Requirements

Education funding is intended to mirror cost structures; however, school boards have flexibility in their actual expenditures. It is up to school boards to determine their detailed budget commitments within the terms of the *Education Act* and other relevant regulations and memoranda.

Education funding recognizes that school boards need flexibility to decide how best to allocate resources within their budgets. At the same time, there are restrictions on how school boards may use certain components of their allocation.

New in 2025–26

Indigenous Education Lead

The funding formula related to the Indigenous Education Lead through the Indigenous Education Supports Allocation of the Learning Resources Fund is being updated to better support the intention of the funding. School boards will generate funding for an Indigenous Education Lead only when a lead is employed in that role. Job splitting is not permitted unless an exemption form is submitted and approved by the Indigenous Education Office on an annual basis.

Investment in System Priorities (ISP) for Principals and Vice-Principals Component

The ISP for Principals and Vice-Principals component within the School Management Allocation is to be used for eligible expenses as set out in the Principals' and Vice-Principals' Terms and Conditions of Employment.

Note: Any unspent funding, calculated as the maximum available funding for 2025–26 (i.e., the 2025–26 amount and unused 2024–25 amount) less eligible expenses in 2025–26, will be carried over to the 2026–27 school year. There will be no carryover beyond the 2026–27 school year.

School Board Administration Expense Limit and Accountability Measures

The school board administration expense limit has been adjusted to \$2.2 million per school board plus 3.44 per cent of each school board's total operating expenses.

For school boards that exceed the school board administration expense limit, accountability measures will be expanded beginning in 2025–26 as follows:

- For the first year of non-compliance, school boards would be required to submit a compliance management plan, post the plan on their public website and provide a progress update on achievement of the plan.
- For the second consecutive year of non-compliance, school boards would be required to hire – at the school board's expense – a third-party organization (e.g., consulting firm) to review their school board administration expenses and provide a report proposing a course of action to achieve compliance. School boards would be required to seek approval of the scope prior to proceeding with the review and be required to post the report on their public website, along with their proposed plan to become compliant.
- For the third consecutive year of non-compliance, the minister would direct the school board to implement specific adjustments to its school board administration expense to achieve compliance, based on the review completed by the third-party organization.

The compliance measures for the second and third year will only be applied in cases where boards are non-compliant for consecutive years. Once a school board is compliant in the following year, the measures are reset.

Limitations

Limitations are detailed below:

- Budgets must be balanced.
- Class size regulation must be respected.
- The NTIP Allocation within the Local Circumstances Staffing Allocation **(within the Classroom Staffing Fund (CSF))** is to be used for eligible NTIP expenses, which are required to meet NTIP program requirements.
- The Indigenous Education Classroom Staffing Allocation (within the **CSF**) and Indigenous Education Supports Allocation **(within the Learning Resources Fund (LRF))** are limited to expenses that support the academic success and well-being of Indigenous students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions, including spending restrictions on each of the components within the allocations.

- The Areas of Intervention amount within the LRF – FSL component of the Language Supports and Local Circumstances Allocation (**within the LRF**) is limited to expenses for initiatives and eligible activities within the areas of intervention in the FSL Action Plan and aligned with the Canada–Ontario Agreement on Minority-Language Education and Second Official-Language Instruction.
- The Mental Health and Wellness Allocation (**within the LRF**) is limited to expenses related to student mental health, including spending restrictions on the Mental Health Workers Staff component and the Mental Health Leaders component within the fund.
- The Student Safety and Well-Being Allocation (**within the LRF**) is limited to expenses related to student safety and well-being.
- The Program Leadership component within the Differentiated Supports Allocation (**within LRF**) is to be used for eligible expenses, including salary & benefits and travel & professional development for the program leaders funded through the Program Leadership component.
- The SHSM component is to be used for eligible expenses based on the parameters (e.g., eligible activities and expenses) set out by the Student Achievement Division of the ministry each school year.
- The ISP for Principals and Vice-Principals component within the School Management Allocation (**within the LRF**) is to be used for eligible expenses as set out in the Principals' and Vice-Principals' Terms and Conditions of Employment.
- The Special Education Fund (**SEF**) is limited to special education expenses, including spending restrictions within the fund.
- School board spending on student transportation and school facilities shall not exceed the total funding generated by a school board through the **Student Transportation Fund (STF)** and **School Facilities Fund (SFF)** plus up to a maximum of five per cent of the total amount generated through the CSF, LRF, and SEF.
- A portion of Core Ed is to be used first for minor tangible capital assets (furniture and equipment that is capitalized).
- The School Renewal Allocation (**within the SFF**) is primarily limited to capital renewal expenditures.

- The Rural and Northern Education Allocation (**within the SFF**) is limited to expenses that further improve education for students from rural communities.
- The Transportation to Provincial or Demonstration Schools Allocation (**within the STF**) is to be used for eligible expenses for transportation to Provincial and Demonstration schools.
- School Board Administration expenses shall not exceed the expense limit equal to a base of \$2.2 million plus 3.44 per cent of the school boards' total expenses. Excluded from school boards' total administration expenses are any expenses related to the Regional Internal Audit Team (RIAT) and external audit funding from the ministry, as well as any election costs in unorganized territories.
- The RIAT component (**within the School Board Administration Fund**) is limited to internal audit expenses (excluding any portion of the public sector compensation restraint amount attributable to internal audit).

Balanced Budgets

School boards are required to have balanced budgets, which require total spending to be equal to, or less than, total revenue. However, there are circumstances where an in-year deficit is permissible under O. Reg. 280/19 if there were prior surpluses (called accumulated surplus). The draw on the accumulated surplus is limited to ensure that this action does not place the school board at undue financial risk. The draw on the accumulated surplus is limited to the lesser of the following:

- 1) the school board's accumulated surplus from the preceding year
- 2) one per cent of the school board's operating revenue

Carrying a deficit larger than this amount requires approval from the Minister of Education.

Elementary and Secondary Class Size Compliance

School boards are required to organize classes to achieve the requirements set out in O. Reg. 132/12: *Class Size*. The ministry continues to ensure compliance with the elementary and secondary provisions of the class size regulation in accordance with the compliance framework, outlined below. Note that for the purposes of determining the number of consecutive years of non-compliance, elementary and secondary compliance will be treated separately.

For any school board that is not compliant:

- In year one of non-compliance, school board Chairs and Directors will be notified by the Minister and Deputy Minister and required to submit a compliance management plan detailing how the school board will become compliant with class size regulations.
- In year two of non-compliance and beyond, school board Chairs and Directors will be notified by the Minister and Deputy Minister and subject to the following reductions in the school board administration expense limit:
 - one per cent after two consecutive years of non-compliance
 - three per cent after three consecutive years of non-compliance
 - five per cent after four consecutive years of non-compliance

In any year, a school board that does not submit its class size information to the ministry by the deadline may be subject to immediate cash withholdings equivalent to 50 per cent of monthly Core Ed transfers from the ministry. If a school board's monthly Core Ed transfers are subject to delayed grant payments, cash withholdings (equivalent to 50 per cent of monthly Core Ed transfers) will be applied in the month which the monthly Core Ed transfer payment is scheduled to return.

In any year, a school board that demonstrates compliance with the class size regulation and reporting will have the above financial penalties or withholdings lifted, subject to the approval of the Minister.

New Teacher Induction Program (NTIP)

School boards are expected to use NTIP funding for eligible NTIP expenses and are required to meet NTIP program requirements per legislation and the *New Teacher Induction Program: Induction Elements Manual*. School boards are expected to continue to submit an NTIP plan and a final report (including a detailed accounting statement) to the Professionalism, Teaching Policy and Standards Unit (within the Strategic Policy and Workforce Branch) and the ministry's regional offices.

Indigenous Education Funding

The Indigenous Education Classroom Staffing Allocation (within the CSF) and Indigenous Education Supports Allocation (within the LRF) are limited to expenses that support the academic success and well-being of First Nations, Métis and Inuit students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions.

Indigenous Languages and First Nations, Métis and Inuit Studies components

Funding generated within Indigenous Education Classroom Staffing Allocation of the CSF, including the Indigenous Languages component and First Nations, Métis and Inuit Studies component, must be spent on the respective program to run these courses. The teacher salary and benefits required to deliver these courses may be reported as spending under this allocation. Any remaining funds beyond the cost of teacher salary and benefits are to be reported and spent under the Board Action Plan (BAP) component (of the Indigenous Education Supports Allocation within the LRF).

Indigenous Education Lead component

The Indigenous Education Lead component (of the Indigenous Education Supports Allocation within the LRF) is to be used for eligible expenses, including salary, benefits, travel and professional development for a dedicated Indigenous Education Lead.

Any remaining funds must be reported and spent under the BAP. If the school board does not employ an Indigenous Education Lead, the school board will not generate any funding.

BAP component

The BAP component is enveloped to ensure that funds are directed to support the success and well-being of Indigenous students, and support knowledge and understanding of all students. This requirement complements the *Board Action Plan on Indigenous Education* reporting.

If funds generated through the four components within both of the Indigenous Education Classroom Staffing and Indigenous Education Supports allocations are unspent at the end of the school year, they must be reported as deferred revenue for future spending within the BAP component and reported through the *Board Action Plan on Indigenous Education*.

Areas of Intervention Amount of the LRF – French-as-a-Second-Language (FSL) Component

This funding can only be spent for its intended purpose according to parameters (e.g., eligible activities and expenses) set out by the Field Services Branch of the ministry each school year. Any unspent funding must be reported as deferred revenue for future spending within the Areas of Intervention amount within the LRF – FSL component of the Language Supports and Local Circumstances Allocation.

School boards are required to report their expenses and data for specified activities through a final report to the Field Services Branch.

Mental Health and Wellness Allocation

The Mental Health and Wellness Allocation is limited to expenses related to student mental health, including spending restrictions on the Mental Health Workers Staff component and Mental Health Leaders component within the fund. Any unspent funding must be reported as deferred revenue for future spending within the Mental Health and Wellness Allocation.

Mental Health Worker Staffing Component

The Mental Health Workers Staffing component is enveloped, in that it may only be used to support the direct hiring/continued employment by school boards (i.e., salary, wages and benefits) of regulated mental health professionals (i.e., school board FTEs) in secondary schools. For clarification, this funding cannot be used to support service contracts for third parties. Any unspent funding is to be reported as deferred revenue for future spending on mental health workers.

School boards are expected to report in EFIS the number of mental health workers supported through this allocation.

Mental Health Leaders Component

The Mental Health Leaders component is to be used for eligible expenses, including salary & benefits and travel & professional development for the Mental Health Leaders funded through this component.

School boards will be funded the lesser of a) the maximum funding calculated through the component OR b) the total amount spent on Mental Health Leader component eligible expenses.

Student Safety and Well-Being Allocation

The Student Safety and Well-Being Allocation is limited to expenses that support student safety and well-being. Any unspent funding must be reported as deferred revenue for future spending within the Student Safety and Well-Being Allocation.

Program Leadership Component

Program Leadership component funding is to be used for eligible expenses, including salary & benefits and travel & professional development for the program leaders funded through this component.

School boards will be funded the lesser of a) the maximum funding calculated through the component OR b) the total amount spent on Program Leadership component eligible expenses.

A school board will not generate funding to be used within the Program Leadership component for a lead unless a lead has been employed for the school year.

- If a school board does not employ a Technology Enabled Learning and Teaching (TELT) Contact Lead, the school board's PL component funding formula excludes $1.0 \times$ Information Technology benchmark + 10.44 per cent.
- If a school board does not employ a School Effectiveness Lead, the board's PL component's funding formula excludes $1.0 \times$ SO benchmark + 10.44 per cent if the school board's elementary ADE is $\leq 85,000$; and $2.0 \times$ SO benchmark + 10.44 per cent if the school board's elementary ADE is $> 85,000$.
- If a school board does not employ a Student Success Lead, the school board's PL component's funding formula excludes $1.0 \times$ SO benchmark + 10.44 per cent.
- If a school board does not employ an Early Years Lead, the school board's PL component's funding formula excludes $1.0 \times$ SO benchmark + 10.44 per cent if the school board's ADE is $\leq 72,000$; $1.5 \times$ SO benchmark + 10.44 per cent if the school board's ADE is $> 72,000$ and $\leq 115,000$; $2.0 \times$ SO benchmark + 10.44 per cent if the school board's ADE is $> 115,000$ and $\leq 150,000$; $3.0 \times$ SO benchmark + 10.44 per cent if the school board's ADE is $> 150,000$ and $\leq 200,000$; and $4.0 \times$ SO benchmark + 10.44 per cent if the school board's ADE is $> 200,000$.

SHSM Component

The SHSM component is to be used for eligible SHSM expenses based on the parameters (e.g., eligible activities and expenses) set out by the Student Achievement Division of the ministry each school year.

School boards will be funded the lesser of a) the maximum SHSM amount as set out in the Core Ed regulation OR b) the total amount spent on SHSM eligible expenses.

School and board SHSM expenditure reporting occurs through the Enhanced Data Collection Solution (EDCS). SHSM expansion funding should be allocated as indicated in EDCS, and funding for sections should be allocated specifically for the sections as indicated in EDCS.

ISP for Principals and Vice-Principals Component

The ISP for Principals and Vice-Principals component within the School Management Allocation is to be used for eligible expenses as set out in the Principals' and Vice-Principals' Terms and Conditions of Employment.

Note: Any unspent funding, calculated as the maximum available funding for 2025–26 (i.e., the 2025–26 amount and unused 2024–25 amount) less eligible expenses in 2025–26, will be carried over to the 2026–27 school year. There will be no carryover beyond the 2026–27 school year.

Special Education Fund (SEF)

School boards must spend the amount of the special education expense envelope (net of the Northern Adjustment in MOV; this amount is subject to spending restrictions outlined below), as determined by the enveloping provisions of the regulation, for the additional costs of special education programs and supports (i.e., the costs above the regular costs of pupils' education supported by the Per Pupil Allocations within the CSF and LRF and the other allocations). School boards must report unspent special education funds as deferred revenue for future spending towards special education.

The SEF establishes the level of funding that each school board generates for special education; however, school boards may spend more on special education programs, services and/or equipment. School boards must take into account any funding through Responsive Education Programs (REP) that applies to special education programs in the determination of their compliance with the special education enveloping provisions. The ministry specifies types of spending for which the SEF may be used and the list of allowed costs in the [Uniform Code of Accounts](#).

School boards are expected to report in EFIS the number of board-level professionals with ABA expertise supported through the ABA Expertise Professionals Amount.

MOV Northern Adjustment

School boards are required to use funding provided under the Northern Adjustment category of the MOV component of the Differentiated Needs Allocation (DNA) on eligible expenses related to regionally determined special education priorities that are addressed through joint, innovative and cost-effective special education programs and services, including in underserved rural and remote communities of Northern Ontario. This enveloped funding is provided to the three cooperative lead boards responsible for administering on behalf of all school boards and school authorities within the cooperatives:

- District School Board Ontario North East for the Northeast cooperative
- Thunder Bay Catholic District School Board for the Northwest cooperative
- Conseil scolaire public du Grand Nord de l'Ontario for the French cooperative

Funding is administered by the three regional cooperatives and supports 22 district school boards and three school authorities. The lead school boards are responsible for distributing funding in a manner that supports all school boards contained within their respective cooperative. The lead school boards must report any unspent funds as deferred revenue to be used for future Northern Adjustment expenses. Where applicable, all non-lead school boards' expenses must equal their revenue from the lead board, returning any unspent funding to the lead board.

Any eligible spending in excess of the funding for the Northern Adjustment will be included in the special education spending that is measured against the broader special education envelope described above.

Multi-Disciplinary Supports Component

School boards generate Multi-Disciplinary Supports component funding within the Differentiated Needs Allocation (DNA) for a multi-disciplinary team, based on the number of multi-disciplinary team members employed, in addition to funding for the Other Staffing Resources amount of this component.

Through the Multi-Disciplinary Team amount, each multi-disciplinary team member employed as reported by school boards in EFIS, up to a maximum of four, will generate \$114,040.13 for the school board. If the expenses for these multi-disciplinary team members are less than the amount of funding generated, this unspent funding is to be reported as deferred revenue for special education (broader special education envelope). Any eligible spending in excess of the funding for multi-disciplinary team members will be included in the special education spending that will be measured against the broader special education envelope described above.

Student Transportation and School Facilities Expenses

The student transportation and school facilities enveloping provision requires that a school board's net student transportation and school facilities expenses in a fiscal year not exceed the limit.

The student transportation and school facilities enveloping provision limit includes funding provided through the Student Transportation Fund and the School Facilities Fund plus up to a maximum of 5 per cent of the total amount generated by the school board through the Classroom Staffing Fund, Learning Resources Fund, and Special Education Fund. However, school boards have the flexibility to allocate a portion of other non-Core Ed revenue sources to support student transportation and school facilities expenses. 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.

Minor Tangible Capital Assets

The operating grants provided under the Core Ed includes funding to purchase certain furniture and equipment (F&E) that are of a capital nature and are required to be capitalized in accordance with the [*District School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide*](#). A portion of the total operating allocation will be identified to be applied first to those F&E capital purchases. Any residual amount will be used for general operating purposes.

School Renewal Allocation

The School Renewal Allocation establishes the minimum that each school board must spend on facility repair and maintenance. These funds are restricted to ensure that school boards dedicate the resources provided for major repairs and renewal of schools.

While this funding is intended primarily for expenditures that are in general capitalized, school boards have had significant flexibility on how this is done – whether through larger repairs, major renovation, or the replacement of aged building systems and components. Unspent funds in any particular year from this

allocation must be reported as deferred revenue. This deferred revenue may be brought into revenue or in a deferred capital account (deferred capital contribution) in the future as school boards incur expenditures to ensure the physical integrity and safety of school buildings. All expenditures must be reported in VFA.facility.

As of 2014–15, any increase in the amount of school renewal funding directed towards operating expenses, under this allocation, is limited to an additional 5 per cent of each school board's historical three-year average amount spent on operating (using the 2010–11, 2011–12 and 2012–13 school years). This is to ensure that part of this funding continues to be used for depreciable type expenses.

Rural and Northern Education Allocation (RNEA)

This funding is dedicated for school boards to further improve education for students from rural communities. School boards are expected to use the funding for rural education based on local needs and report publicly on how the funding is used, such as:

- improving programming and support services in rural schools (e.g., French Immersion, arts education and guidance counselling)
- continuing the operation of eligible rural schools
- enhancing student transportation options such as late bus runs and mobile online learning through tablets or Wi-Fi

Funding allotted to the school board may be used for school-level expenses using the 'List of Schools Eligible for the Rural and Northern Education Fund' provided on the Ministry of Education website. The list comprises schools in which at least half of the students are from rural communities. School boards are required to publicly post details of RNEA expenses as well as those schools in which RNEA funding was spent. Any unspent funding should be deferred for future use on school-based expenses to improve education for students from rural communities.

Student Transportation Reporting

To understand how funding is used to deliver transportation services to students, school boards, consortia, and operators are to provide actual routing data as well as 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 SB Memo for the respective year.

Transportation to Provincial or Demonstration Schools Allocation

Funding through this allocation is intended to cover expenses for transportation to Provincial and Demonstration schools, based on expenses reported by school boards and approved by the ministry.

School Board Administration

The school board administration spending limit is a restriction on school boards' overall administration expenses. The school board administration expense limit is equal to a base of \$2.2 million + 3.44 per cent of the school board's overall expenses, as reported in Schedule 10ADJ of the Education Finance Information System (EFIS).

School boards are required to maintain their total school board administration expenses within this limit for the fiscal year. School boards continue to have the flexibility within Core Ed Funding and the availability of other revenues to manage their school board administration spending. When school boards are calculating their total school board administration expenses, they are to exclude any expenses supported by the RIAT and external audit funding from the ministry, as well as any election costs in unorganized territories, for that fiscal year. School boards that exceed the limit will be required to submit a compliance management plan detailing how they will ensure compliance in the subsequent years.

For school boards that exceed the school board administration expense limit, accountability measures are applied as follows:

- For the first year of non-compliance, school boards are required to
 - submit a compliance management plan
 - post the plan on their public website
 - provide a progress update on achievement of the plan
- For the second consecutive year of non-compliance, school boards are required to
 - hire, at the school board's expense, a third-party organization (e.g., consulting firm) to review their school board administration expenses and provide a report proposing a course of action to achieve compliance
 - seek approval of the scope prior to proceeding with the review
 - post the report on their public website, along with their proposed plan to become compliant

- For the third consecutive year of non-compliance, the minister would direct the school board to implement specific adjustments to its school board administration expense to achieve compliance, based on the review completed by the third-party organization.

The compliance measures for the second and third year of non-compliance will only be applied in cases where school boards are non-compliant for consecutive years. Once a school board is compliant in the following year, the measures are reset.

Regional Internal Audit Team (RIAT) Component

The Regional Internal Audit Team (RIAT) component is limited to internal audit expenses in each region (excluding any portion of the public sector compensation restraint amount attributable to internal audit).

This enveloped funding is provided to the eight regional lead boards responsible for administering on behalf of all school boards within the region:

- Toronto & Area RIAT
- South RIAT
- West of Central RIAT
- Ontario East RIAT
- Barrie RIAT
- Northeastern Ontario RIAT
- Northwestern Ontario RIAT
- French-language RIAT

Funding is administered by the eight regional teams. The lead school boards are responsible for distributing funding in a manner that supports all school boards contained within their respective team. The lead school boards must report any unspent funds as deferred revenue to be used for future internal audit expenses within the region. Where applicable, all non-lead school boards' expenses must equal their revenue from the lead board, returning any unspent funding to the lead board.

Provincial Transfers

The provincial share of education funding is calculated by deducting each school board's revenue from property taxes from the total funding allocation determined by the education funding formulas. Tax revenue is based on 38 per cent of the 2025 calendar year property taxes and 62 per cent of the 2026 calendar year property taxes, plus 2025 supplementary taxes less 2025 tax write-offs.

The expenses of a school board that are not incurred in a fiscal year by reason of strike affecting the operations of the school board will be recovered by the Province. The amount is equal to the "strike savings" less the "eligible expenses" incurred by the school board and approved by the Minister. The Minister shall approve expenses if they are necessarily incurred by the school board in connection with the strike and the amount of those expenses is reasonable in the circumstances. For additional information please see memorandum [2022: SB34 "Costs Not Incurred as a Result of Strikes and Eligible Expenses Resulting from Labour Disruptions."](#)

For school boards that include territory without municipal organization, the ministry will permit these school boards to deduct actual costs for trustee elections from property tax revenue. School boards are encouraged to enter partnerships with other school boards or adjacent municipalities to run elections efficiently.

Provincial Funding and Property Taxes

The Core Ed formula determines each school board's overall funding allocation. Property tax revenue provides a part of the allocation, and the Province of Ontario provides additional funding up to the level set by the Core Ed formula.

The government sets a uniform tax rate, based on a current-value assessment system, for all residential properties. The government also sets property tax rates for business properties.

Appendix A – Acronyms

ABA	Applied Behaviour Analysis
ADE	Average daily enrolment (Day-school ADE unless otherwise specified)
ALF	Actualisation linguistique en français
ARC	Accommodation Review Committee
ASSD	After-School Skills Development
BA	Bankers' acceptance rates
BAP	Board Action Plan (on Indigenous Education)
BCF	Broader Community Factor (in the ALF components (CSF and LRF))
BEA	Behaviour Expertise Amount
Core Ed	Core Education Funding
CMSM	Consolidated Municipal Service Manager
CPC	Capital Planning Capacity
CPRI	Child and Parent Resource Institute
CS	Conseil scolaire (within school board name)
CSCD	Conseil scolaire catholique de district (within school board name)
CSD	Census sub-division
CSDC	Conseil scolaire de district catholique (within school board name)
CSF	Classroom Staffing Fund
CSP	Conseil scolaire public (within school board name)
CSPV	Contracted special purpose vehicle
CTEP	Care and Treatment Education Programs
CUS	Community Use of Schools
DEA	Declining Enrolment Adjustment
DELL	Diversity in English Language Learners
DNA	Differentiated Needs Amount
DSB	District school board
DSSAB	District Social Services Administration Board
EA	Educational Assistant
EARSL	Expected Average Remaining Service Life
ECE	Early childhood educator
ECIS	Education Capital Information System
ECPP	Education and Community Partnership Programs
EFIS	Education Financial Information System
EL	Experiential Learning
ELHT	Employee Life and Health Trust

EQAO	Education Quality and Accountability Office
ESL/ELD	English as a Second Language/ English Literacy Development
F&E	Furniture and equipment
FBA	Funded Board Administration (staff)
FFL	French as a First Language
FSL	French as a Second Language
FTE	Full-time equivalent
GAF	Geographic Adjustment Factor
GFA	Gross floor area
GPL	Good Places to Learn
HR	Human Resources
HST	Harmonized Sales Tax
IEP	Individual Education Plan
IILE	International and Indigenous Languages, Elementary
IPRC	Identification, Placement, and Review Committee
ISNC	Integrated Services for Northern Children
ISP	Investment in System Priorities
ISR	International Student Recovery
IT	Information technology
JK	Junior Kindergarten
LICO	Low Income Cut-Off
LRF	Learning Resources Fund
LTO	Long-term occasional teachers
MBM	Market Based Measure
MFSAB	Multi-function School Activity Bus
MISA	Managing Information for Student Achievement
MOV	Measures of Variability
NTIP	New Teacher Induction Program
O&R	(School Facility) Operations and Renewal
OECD	Ontario Education Collaborative Marketplace
OFA	Ontario Financing Authority
OnSIS	Ontario School Information System
OSSD	Ontario Secondary School Diploma
OTG	On-the-ground capacity
OTPP	Ontario Teachers' Pension Plan
PANA	Programme d'appui aux nouveaux arrivants
PD	Professional development
PIC	Parent Involvement Committee
PLAR	Prior Learning Assessment and Recognition

PPA	Per Pupil Allocation
PRO	Parents Reaching Out
PSAS	Public Sector Accounting Standards
Q&E	Qualifications and Experience
REP	Responsive Education Programs
RIAT	Regional Internal Audit Team
RNEA	Rural and Northern Education Allocation
SAF	Supplementary Area Factor
SBAF	School Board Administration Fund
SBCBA	<i>School Boards Collective Bargaining Act, 2014</i>
SEA	Specialized Equipment Allocation
SEF	Special Education Fund
SESPM	Special Education Statistical Prediction Model
SFF	School Facilities Fund
SFIS	School Facility Inventory System
SHSM	Specialist High Skills Major
SIP	Special Incidence Portion
SK	Senior Kindergarten
SO	Supervisory officer
SSF	Supports for Students Fund
STEM	Science, technology, engineering and math
STF	Student Transportation Fund
STN	Special Transportation Needs
TELT	Technology Enabled Learning and Teaching (Lead within LRF)
VLE	Virtual Learning Environment