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PAAC on SEAC

SEAC Resource Guide on

Special Education Funding

2023

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**PAAC on SEAC**

**SEAC Resource Guide on Special Education Funding**

**May 2023**

PAAC on SEAC members have developed this resource to help SEAC members understand how special education is funded in Ontario, and the role of SEAC in the school board budget process.

This resource has been updated in May 2023 and includes links to some of the 2023-24 Ministry of Education documents on funding.

This and other resources are available on the PAAC on SEAC website, at www.paac-seac.ca

The Ministry of Education posted documents and data about education funding –

including the various components of the 2023-24 Special Education Grant – at https://www.ontario.ca/page/education-funding-2023-24

Every school board in the province is unique and will have its own budget format and process. This means that SEAC members will need to ask questions and seek clarification about their board’s annual special education budget. In reviewing the proposed budget, it is important to understand trends in special education revenues and expenditures by looking at past budgets, and financial statements.

SEAC members should also have Ontario School Information System (OnSIS) Data about the students who are receiving special education programs and services, including the:

* Number of students identified as exceptional through the Identification, Placement and Review Committee (IPRC)
* Number of students, not identified as exceptional, who have an Individual Education Plan
* Number of students receiving special education programs and services who are not identified as exceptional, and who do not have an IEP. (Please note that the Ministry of Education 2023 Guide to the Special Education Grant says that: “All students receiving special education programs and/or services, whether identified as exceptional or not, should have an individual education plan (IEP).”[[1]](#footnote-1)
* changes in overall school board enrolment numbers

SEAC members should also be aware of their board’s special education model of services and how students with special education needs are supported.

SEAC members should also be aware of changing needs and potential new areas of expenditure.

Key responsibilities of SEAC include:

* to participate in the board’s annual budget process as that process relates to special education, and
* to have the opportunity to review the financial statements of the board, as those statements relate to special education. (*Regulation 464/97 Section 12, 2 and 3)*

Some members of SEAC find this challenging. As a SEAC member there are important things you need to know about how special education is funded and about the financial statements of your board.

* To help you in your role, this document includes suggestions to assist SEAC, indented.

**Did you know** – **Budget Process**

Each school board has a different process for the development of budgets, often including the establishment of a budget committee or ad hoc group.

* SEAC members may participate in Budget Committee or working group.

Under Regulation 464/97, SEAC members are to have the opportunity to participate in the special education budget planning process.

* SEAC members should receive orientation and training regarding financial statements, the Special Education Grant, revenues, and expenditures.
* The board Finance Department can provide a review of the previous year’s financial statements and budget to SEAC typically 3-4 months after end of fiscal year. See the PAAC on SEAC Calendar for recommended timing at: <https://www.paac-seac.ca/paac-on-seac-annual-calendar-2020-2021/>
* SEAC agendas should include regular updates on Financial Statements and the budget process.
* Financial information should be presented to SEAC members in easy-to-understand language with visuals and graphics.

Boards often start their budget process to decide what they will “spend” before they find out how much “income” they will receive from the Province.

* SEACs cannot conclude that there will not be enough money or that services must be cut, until they know how much income the board will receive from provincial grants.

The media sometimes reports about anticipated deficits in special education before boards know what grants they will receive. These premature announcements can make families very nervous, fearful that accommodations, programs, and services their children require will not be provided, especially if this happens at the very time IPRCs are determining next year’s placements.

* SEAC member associations can help dispel unfounded rumours by sharing accurate information.

**Did you know** – **Special Education Grant**

Money from the Special Education Grant is supposed to be spent only on “special education programs and services”.

“Students with special education needs” or “students receiving special education programs and services” are not just those who have been identified as “exceptional” at Identification Placement Review Committees, and those who have Individual Education Plans.

* SEAC should ask whether special education funding is being spent on other students in their board, and why.
* SEAC should ask what “special education programs and services” other students receive, which are being paid for out of the special education grant.
* SEAC may want to ask why these students don’t have IEPs.

The Special Education Grant is intended to support the incremental additional costs of special education programs and services.

* The board’s special education expenditures should ALWAYS exceed the revenue it receives from the Special Education Grant. That is what is supposed to happen and does not mean that special education is “overspent”.
* Money to pay for special education is also provided through other funding envelopes.
* All students are funded through the Foundation Grant and various other special purpose grants.
* Whenever per-pupil amounts are set by the province, those amounts are multiplied by the total population of each school board.
* Under the Ontario Human Rights Code, school boards have a duty to accommodate – to find the money necessary for students with disabilities, unless they can prove undue hardship.

It can be difficult for SEACs to determine which expenses should be charged *only* to special education, and which expenses should be *partially* or even *totally* funded by other grants.

The Ministry discusses which expenses should be paid for from special education grants (on pages 5 -10 of its Uniform Code of Accounts and in the "Appendix: Special Education Enveloping" chart on page 11 at <https://efis.fma.csc.gov.on.ca/faab/Code%20of%20Accounts/2023-2024/2023-24_Code-of-Accounts_EN.pdf>

Some of that direction is clear but some is open to interpretation, for example:

* If an initiative (such as mental health programming) applies to the entire student population, special education funding should not cover all of the costs.
* The Ministry says: “Professionals and para-professionals who provide support for special education, such as psychologists, psychometrists, and speech pathologists, are funded through a combination of the Pupil Foundation Grant, the Special Education Grant, and other supplemental grants”. They do not specify how those proportions are determined.
* Even though the Ministry says 100% of the cost of “special education teaching assistants” is to be paid with special education funds, in 2023-24 there is additional “Safe and Clean Schools Supplement” ($4 million provincially) to pay for educational assistants.
* SEACs should determine that special education money is spent only on what it should pay for, not on things for which other grants are available.
* It may help SEACs track eligible spending, if they reference “Code of Accounts” information at https://efis.fma.csc.gov.on.ca/faab/Code%20of%20Accounts/2023-2024/2023-24\_Code-of-Accounts\_EN.pdf:
	+ The Ministry’s special education expenditure “Program Code” #301, and
	+ The Ministry “Mapping References” related to eligible special education Expense Categories (on page 33)

If any money from the special education funding Grants for Student Needs (GSN) envelope remains unspent in any year, it must be kept in a separate deferred revenue fund.

(The Ministry requires boards to keep unused finds from other (non-special education) types of grants in separate deferred funds from year to year too.)

Any unspent money from a board’s Special Equipment Amount Per PupiI Amount, some parts of the Behaviour Expertise Amount, and the Northern Adjustment (if applicable) must be kept in their own separate deferred revenue funds. (See sections B, C and F below for details.)

* SEAC should check school board audited financial statements to see if there is special education deferred revenue, and how it changes from year to year.
* If a board’s audited financial statement does not show deferred special ed funds, SEAC should ask the board for the amounts not spent in the previous school year and carried over from year to year.

2023-24 funding data for the entire province, called Grants for Student Needs (GSN), and for each school board in Ontario was posted by the Ministry on April 17, 2023 athttps://files.ontario.ca/edu\_6/edu-2023-24-school-board-projections-en-2023-04-13.pdf

In this document you will find your board’s total operating grant amounts in each of the education funding “envelopes” – i.e.:

* projected funding for the coming school year,
* the revised estimate for the current school year, and
* actual amounts granted over each of the previous 3 years.

It also shows how board enrolment may have changed from year to year

You can search for similar data for each year going back to 2003-04, with funding and enrolment data going all the way back to 1998-99 (to see how each board’s income and population has changed).

* SEAC should review Ministry of Education grant regulations
* SEAC should verify Ministry grant allocation amounts with their board
* SEAC should review the board’s Special Education Grant each year
* It is helpful when the school board shares Ministry of Education resource materials regarding special education funding, including Power Points and Webinars, with SEAC members.
* SEAC can divide the total Special Education Grant amount by the total board population to arrive at the board’s per pupil income for special education, and should consider how it changes, from year to year.

**Chart #1:**

**3-year Provincial Comparison – TOTAL and SPECIAL EDUCATION GRANTS – c**omparing Ontario Grant For Student Need PROJECTIONS for 2023-24against ACTUALS for 2021-22 and REVISED ESTIMATES for 2022-23

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| GRANT | 2021-22 ACTUALS | 2022-23 REVISED ESTIMATES | 2023-24PROJECTIONS | **Difference expected****NEXT YEAR** |
| Total EducationFunding | $25,415,462,285  | $26,701,485,252  | $27,084,040,054 | **+ $382,554,802** |
| Total Average Daily Enrolment | 1,999,048  | 2,026,128  | 2,038,183 | **+ 12,055** |
| *Total $ per pupil* | **$12,714** | **$13,178** | $13,288 | **+ $110** |
|  |  |  |  |  |
| Total Special Education Funding | $3,131,571,135  | $3,280,869,397  | $3,405,363,119 | **+ $124,493,722** |
| Total SE $ per pupil | **$1567** | **$1,618** | $1671 | **+$53** |

**Did you know** – **Special Education Grant Components**

The special education "envelope” itself is composed of various components.

2023-24 Provincial totals for each component are in the Special Education Funding Guide at https://www.ontario.ca/page/2023-24-education-funding-guide-special-education-grant

Board-by board component amounts are not shown in those Ministry projections

* SEAC should ask the board how much money they received from the Ministry, for each of those special education grant components.

Almost all special education funding component grants are based on per pupil amounts - multiplied by the total number of students in the school board (not by the numbers of students deemed to have special education needs)

Only a few components of the grant amounts are linked to specific information about students who receive special education programs and services.

The key components within the Special Education Grant are:

1. **Special Education Per Pupil Amount (SEPPA)**
2. **Differentiated Special Education Needs Amount (DSENA)**
3. **Special Equipment Amount (SEA)**
4. **Special Incidence Portion (SIP)**
5. **Education and Community Partnership Program Allocation**
6. **Behavioural Expertise Amount**

Please see Chart #3 on page 11 of this guide for a comparison of amounts the Ministry has projected to spend on each of these components in 2023-23, and in the previous two school years.

For detailed information please see pages 35-55 of the Technical Paper at https://files.ontario.ca/edu\_6/edu-2023-24-technical-paper-en-2023-04-12.pdf

**Special Education Funding Components:**

**A. Special Education Per Pupil Amount** (SEPPA) is $1.69 billion for 2023-24. Thisaccounts for almost 50% of the total special education grant; is based on total enrolment and is calculated using different per pupil rates for primary, junior, and secondary students. The highest rate is for the youngest students.

**B. Differentiated Special Education Needs Amount** (DSENA) is $1.26 billion in 2023.

It is based on a variety of calculations which create a different per pupil amount for each school board, which is multiplied by total enrolment.
There are now 6 components of DSENA:

1. **Special Education Statistical Prediction Model Amount** (SESPM) is $835.5 million in 2023-24), based on a number of demographic and socio-economic factors for each board (as measured for their area in Canada’s 2006 census) which are assumed to make it more likely that their students will need special education programs and services.
2. **Measures of Variability Amount** (MOV) is $305.2 million in 2023-24. It is based on the following 7 factors - complex “surrogate statistics” from which school boards’ levels of student “need” are inferred.

*Some of these Measures of Variability would seem to create an incentive to identify more students with higher needs, or who are failing because the amount of funding Boards receive depends on:*

1. how many of their students are reported to be receiving special education programs and services;
2. how many students were exempt from, or achieved only Level 1 in Education Quality and Accountability Office (EQAO) standard tests and how many students taking part in EQAO testing receive three or more accommodations
3. how many students with special education needs have earned 5 or less credits in Grade 9, or 13 or less credits by the end of Grade 10 and how many Grade 9 and 10 students with special education needs are taking Locally Developed or “K” courses
4. if boards are rural and remote
5. if there are more First Nations, Métis, and Inuit students
6. if Boards operate in French
7. where applicable, as Northern Adjustment money – a total of $10 million now funds 3 regional collaborative bodies among Northern Ontario school boards. The 3 boards that administer this must account for the funds separately and keep any unspent funds in a special deferred revenue fund.

**3**. **Base Amount for Collaboration and Integration** is set each year ($35.5 million in 2023-24) to provide every school board base funding of $492,610.71 (regardless of school board populations) to enable school boards to explore collaborative and integrated approaches to serving students with special education needs.

**4. Multi-Disciplinary Supports Amount** ($54.6 million in 2023-24) includes two components - a **Multi-Disciplinary Team Amount** ($30.5 million) for up to four new additional staff each school board + an **Other Staffing Resources** **Amount** ($24.1 million) to support students with special education needs in a way that reflects local needs.

**5. Local Special Education Priorities is** $16.8 million in 2023-24

Each Board is to receive a base amount of $113,596 + $4.24 for every pupil.

Boards may use this funding to address local special education priorities including:

* 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

 **6.** ***NEW*** - **Early Math Intervention Amount**

Last year, $8.31 million was provided through one-time Priorities and Partnership Funding (PPF). Now $8.3 million will be part of more permanent GSN Funding in 2023-24.

Each board will get a base amount of $106,816.10 plus $0.28 for every pupil.

The Ministry says this “may be used for instructional staff or resources.” - “to support early math intervention for elementary students with special education needs” but also to “support elementary students with special education needs to be prepared for the transition into a de-streamed Grade 9 curriculum”.

**C.** Another component of special education funding is the **Special Equipment Amount** (SEA) is raised to $142.1 million in 2023-24. It is explained in detail in the Ministry’s SEA Guidelines at https://files.ontario.ca/edu-2324-sea-guidelines-en-2023-04-21.pdf

SEA has 2 parts:

1. The **SEA Per Pupil Amount** is based on total school board enrolment and is to be spent to make specialized computer technology available to individual students, as well as to pay for related training, insurance, and technician services for all SEA-funded equipment.

Funding is allocated according to the same formula as last year: boards receive a base amount of $20,000 plus $39.46 for every pupil.

***NEW***: next year the Ministry is allowing boards to purchase reading and math intervention software that is required to access the Ontario curriculum to support students with special education needs.

1. Boards may apply for **SEA Claims-Based Amount** to reimburse for additional costs of the individualized assistive devices or equipment some individual students need, after boards pay the first $800.

(This is one of the few components of funding that is granted for specific individual students.)

* SEACs should know their board’s SEA funding amounts (and how that has changed, year-to-year) and how their board allocates the equipment etc. purchased from SEA funding.
* SEACs should note that SEA Per Pupil Amount spending must be reported separately from all other special education expenditures.
* SEACs should ask if there is any unused SEA Per Pupil Amount funding because it must be kept separately in a SEA Per Pupil Amount deferred revenue fund.

**D. Special Incidence Portion** funding(SIP) is projected to be $159.1 million in 2023-24, a large increase from $142.0 million in 2022-23. It is intended to be used to support “students with extraordinarily high needs who require more than two full-time staff to address their health and/or safety needs or those of others in the school”.

SIP has been a controversial part of the special education funding formula. Last year, it provided just $28,803 per such student, falling far short of covering the full cost of the “more than 2 FTE” staff that were supposed to already be in place.

The calculations that used to be required in SIP applications showed that not only did regular class teacher time not count, but special education class teacher time was calculated at 2.5 times the actual number of minutes. This could be seen as a financial incentive promoting special education class placement, especially if calculations involved a group of students sharing the same staff.

*NEW:* next year, school boards do not have to apply for SIP. They are not required to document student needs and the supports they actually provide to students. Instead, they will receive funding based on some Ministry determination of the SIP funding amounts they received in past years, plus some “growth rate” that the Ministry has not yet specified. Accordingly, the Ministry has not posted SIP Guidelines for 2023-24.

(Because of pandemic pressures, documentation was not required in 2020-21 and 2021-22 either.)

* Once the Ministry communicates each board’s SIP historical funding calculation and “growth rate”, SEACs should ask for their board’s 2023-24 SIP allocation amounts
* SEACs should also know their board’s previous SIP funding amounts (and how that has changed, year-to-year).
* SEACs should ask how boards are using SIP funding to increase staff support

Chart #2: PAAC has noted that **provincial SIP allocations** have increased greatly in recent years.

|  |  |  |  |
| --- | --- | --- | --- |
| School year | Per pupil SIP grant  | Total Ontario SIP funding | Number of Ontario students affected |
| 2012-13 | $27,000 | $41 million | 1519 |
| 2013-14 | “ | “ | “ |
| 2014-15 | $27,000 | $60.3 million | 2233 |
| 2015-16 | $27,000 | $68.7 million | 2544 |
| 2016-17 | $27,000 | $72.8 million | 2696 |
| 2017-18 | $27,000 | $79.8 million | 2956 |
| 2018-19 | $27,405 | $89.3 million | 3259 |
| *2019-20* | $27.679 | *Estimate = $93.5 million* | *Estimate = 3378* |
| *2020-21* | $28,235[[2]](#footnote-2) | $117.7 million | *# unknown.**no documentation required during the pandemic* |
| *2021-22* | $28,518[[3]](#footnote-3) | *Projected $137.8m [[4]](#footnote-4)* | *“* |
| *2022-23* | $28,803[[5]](#footnote-5) | *Projected $142.0 m[[6]](#footnote-6)* | *Projected 4930* |
| *2023-24* | N/A? | *Projected $159.1 million[[7]](#footnote-7)* | *? - no documentation required* |

**E. Education and Community Partnerships Program Amount** (ECPP) will be $114.8 million in 2023-24. This supports school boards to deliver educational programs (once known as “Section 23” programs) to students who are unable to attend school because they are in Care, Treatment or Custody/Corrections facilities. School boards establish agreements with the providers of these services, which must be approved by the government. Providers can include Ministry of Health-funded Long-Term Care facilities.

For more information see https://www.ontario.ca/page/2023-24-education-funding-guide-special-education-grant

**F.** **Behavioural Expertise Amount** (BEA) will be $39 million in 2023-24. It provides funding for school boards to hire board-level Applied Behaviour Analysis (ABA) expertise professionals, and to provide training opportunities that will build school board capacity in ABA.

The BEA allocation is made up of 3 components:

• **ABA Expertise Professionals Amount** is $26.5 million. It is based on a formula of $190,386 per school board + $6.28 for each student in the board.

• **ABA Training Amount** is $6.1 million. It is based on a formula of $1,500 per school board + $2.95 for each student in the board.

• **After-School Skills Development Amount** (ASSD) is $6.4 million. It is based on a formula of $52,096 per school board + $1.28 for each student of the board. This money is to be used “to provide students with autism spectrum disorder (ASD) and other students with special education needs who may benefit from the program with additional targeted skills development opportunities outside the instructional day”.

* SEACs should note that ABA Training Amount and After-School Skills Development Amount spending must be used only for those purposes and each should be accounted separately from all other special education expenditures. Any unspent money for each must be kept in separate deferred revenue accounts at year end.
* SEACs should ask if there is any unused BEA Training Amount and After-School Skills Development Amount.
* SEACs should find out how many students are participating in After-School Skills Development programs (in-person and virtually).
* SEACs may want to know how much After-School Skills Development programs cost per participating student.

Chart #3: **Three-Year Comparison of Projected Special Education Grant COMPONENT Amounts**

The 2023-24 Special Education component projections are found at

https://www.ontario.ca/page/2023-24-education-funding-guide-special-education-grant

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| SE Grant component | 2021-22 Projection | 2022-23 Projection | 2021-22 to 2022-23Increase | 2023-24 Projection | **2022-3 to 2023-4 Increase** |
| Special Education Per Pupil Amount (SEPPA) | $1.61 B | $1.61 B | - | $1.69 B | **+$80 M** |
| Differentiated Special Ed Needs Amount (DSENA) | $1.18 B | $1.21 B | + $30 M | $1.26 B | **+$50 M** |
| Special Equipment Amount (SEA) | $130.6 M | $140.1 M | + $9.5 M | $142 M | **+$1.9 M** |
| Special Incidence Portion (SIP) | $137.8 M | $142.0 M | + $4.2 M | $159 M | **+$17.1 M** |
| Educ/Community Partnership Program (ECCP) | $112.1 M | $113.3 M | + $1.2 M | $114.8 M | **+$1.5 M** |
| Behaviour Expertise Amount (BEA) | $37.2 M | $37.3 M | + $100,000 | $39 M | **+$1.7 M** |
| Projected TOTAL  | $3.2 B | $3.25 B |  | $3.41 B |  |
| Revised TOTALS | Actual$3.16 B | Estimate$3.28 B |  |  |  |

**Did you know - Priorities and Partnerships Funding (PPF)**

Each year, the Ministry allocates this temporary funding in addition to its Grants for Student Needs (GSNs) - for a variety of additional purposes. Sometimes the Ministry makes a temporary PPF grant permanent, incorporating it into a GSN.

In 2023-24, there will be $28.98 in Priorities and Partnerships Funding that the Ministry says is related to Special Education, as outlined at https://efis.fma.csc.gov.on.ca/faab/Memos/B2023/B05\_EN.pdf, On pages 5-6, 5 components are described (Please note below: some are time-sensitive):

* Developmental Disabilities Pilot: Student Transitions ($0.48 million). Applications must be submitted by May 29, 2023
* Professional Assessments ($11.5 million)
* Removing Barriers for Students with Disabilities ($6 million) Applications must be submitted by May 29, 2023
* Special Education Additional Qualification (AQ) Subsidy for Educators ($1 million)
* Summer Learning for Students with Special Education Needs ($10 million for the summer of 2023, and another $10 million for the summer of 2024)

However, on page 8, there is also information about Cooperative Education Supports for Students with Disabilities (another $2.07M that seems to relate to special education.

Each Ontario school board’s 2023-24 PPF allocations – in each PPF category - are shown at https://efis.fma.csc.gov.on.ca/faab/Memos/B2023/B05\_Attach1\_EN.pdf

* SEAC should look there to see how much PPF funding their boards are getting and should discuss how it will be used.

**Did you know** – **SEAC Role in the school board Budget Review Process**

Each board’s special education department will be informing the budget process by sharing with the budget committee anticipated new or changing student needs that may impact expenditures for special education.

* SEAC should be asking in advance of the budget process for the department’s anticipated needs for the following year.
* SEACs can request the opportunity to identify special education issues, or priorities for the following school year, to share with the budget committee.
* Most provincial grants are based on board enrolment so SEACs should compare actual enrolment numbers against enrolment projections made earlier by the Ministry at https://files.ontario.ca/edu\_6/edu-2023-24-school-board-projections-en-2023-04-13.pdf

When the draft special education budget is shared with SEAC the following items should be clearly identified:

* Revenues for special education from the Foundation Grant, Special Education Grant and other grants
* Changes to the grant amounts from previous years
* Expenditures by category, including staffing projections
* Links between the expenditure item and funding source
	+ SEAC members should carefully analyze special education budget information, program staffing and statistical information about students with special education needs.

The school board budget should clearly show the difference between anticipated revenues and expenditures.

* When there is a deficit projected, SEAC should ask how it will be covered
* If programs or services are to be reduced to balance the budget or reduce the deficit, SEAC should ask for details about the changes and the implications for students.
* If SEAC members have concerns about the ability of the school board to meet the needs of students they can make a “recommendation” to the school board.
* SEAC has the “Right to be Heard” by the Trustees and can request to make a presentation as part of public consultation on the school board budget.

**PAAC on SEAC Resources:**

For more information about Special Education Budget and Financial Statements, please see **Section 3.6** of the **PAAC on SEAC Effective Practices Handbook for SEAC Members, 2016** http://www.paac-seac.ca/home/paac-on-seac-effective-practices-handbook-for-seac-members/section-3-seac-roles-and-responsibilities/3-6-special-education-budget-and-financial-state

1. Introduction at https://www.ontario.ca/page/2023-24-education-funding-guide-special-education-grant. [↑](#footnote-ref-1)
2. Page 2 at http://www.edu.gov.on.ca/eng/funding/2021/2020-21-sip-guidelines-en.pdf [↑](#footnote-ref-2)
3. Page 2 at http://www.edu.gov.on.ca/eng/funding/2122/2021-22-sip-guidelines-en.pdf [↑](#footnote-ref-3)
4. Page 8 at http://www.edu.gov.on.ca/eng/funding/2122/special-education-guide-2021-22.pdf [↑](#footnote-ref-4)
5. Page 2 at https://files.ontario.ca/edu-2223-sip-guidelines-en-2022-03-18.pdf [↑](#footnote-ref-5)
6. Page 9 at https://files.ontario.ca/edu-2223-speced-guide-en-2022-03-21.pdf [↑](#footnote-ref-6)
7. Page 12 at https://www.ontario.ca/page/2023-24-education-funding-guide-special-education-grant [↑](#footnote-ref-7)