



PAAC on SEAC SEAC Resource Guide on Special Education Funding 2024

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PAAC on SEAC

SEAC Resource Guide on Special Education Funding

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

This resource has been updated in May 2024 and includes links to some of the 2024-25 documents and data about all aspects of education funding posted by the Ministry of Education at <https://www.ontario.ca/page/education-funding-2024-25>
Information will be updated, as it becomes available.

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*)

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.

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.

The names of some education grants have now been changed. What was called Grants for Student Needs (GSN) is now Core Education Funding. Where there used to be 18 grants and 77 allocations, there are now six funding pillars and 28 allocations.

The Ministry wrote that this will “streamline the funding formula, making it easier to understand and improve school board accountability... to families and parents by ensuring it is spent for the purpose intended, while continuing to balance the need for flexibility across school boards based on their local needs.”¹

Helping SEACs understand and improve accountability is also essential.

However, because many of the former categories have been merged, it may be harder to track whether school boards spend the money for the specific purposes for which it was intended.

There will be a new School Board Financial Transparency Tool and a “financial dashboard” for each school board posted on the Ontario.ca website. The Ministry says this will help parents see “how much funding is received, how funding is spent, and class size information” and “to compare this information between school boards, to a regional average as well as to the provincial average”².

School boards must create and post an “Enhanced Reporting” section on the home page of their public websites and link to the provincial School Board Financial Transparency Tool within 30 calendar days after it is made available by the ministry, which is expected to happen over the summer.

- SEACs will welcome this information too.
- PAAC will provide updates when they are available.

¹ https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B05_EN.pdf Page 2

² Ibid, Page 2

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 "exceptional" at Identification, Placement and Review Committees (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 Guide to the 2024-25 Special Education Grant no longer says that: "All students receiving special education programs and/or services, whether identified as exceptional or not, should have an individual education plan (IEP)."³
- changes in overall school board enrolment numbers

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 Fund and its components, revenues, and expenditures.
- The board Finance Department can provide a review of the previous year's financial statements and budget to SEAC typically posted publicly August 31st.
- The PAAC on SEAC Calendar provides recommended timing to obtain and discuss this information. The 2022-23 calendar at <https://www.paac-seac.ca/paac-on-seac-annual-calendar-2020-2021/> will be updated for 2024-25.
- 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. The media sometimes reports about anticipated deficits in special education before boards know what grants they will receive. These premature announcements can make families 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.

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

³ Introduction at <https://www.ontario.ca/page/2023-24-education-funding-guide-special-education-grant>.

Did you know – Special Education Fund

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

“Students receiving special education programs and services” or “students with special education needs” may not just be 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, which require consultation with parents and older students.

The Special Education Fund 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 Fund. 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 many other funding envelopes.
- All students are funded through other Core Education Funds (formerly known as Foundation Grants) and various other funds.
- 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 (in a section that was revised in April 2024 on pages 5 -11 of its Uniform Code of Accounts and in the "Appendix: Special Education Enveloping" chart on page 12 at https://efis.fma.csc.gov.on.ca/faab/Code%20of%20Accounts/2024-2025/EN/2024-25_Code-of-Accounts_ENG%20-%20for%20AODA.pdf)

However, this says: “these instructions do not diminish the ministry’s commitment to supporting boards’ choice in the range and scope of programming and placements they wish to provide for students with special education needs”⁴.

The Ministry says boards should use “a best practice approach” in calculating the special education staff costs (salaries, benefits, and retirement gratuities) they report to the ministry, and says they must disclose the approach used in each report to their SEACs⁵.

Some of the Ministry’s “instructions” are clear but others are open to interpretation, for example:

- Where any 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 special ed funding pays for only the portion of the board-wide cost of professionals, para-professionals and technicians and the portion of the board-wide cost staff development that relates to special education. They do not specify how those portions should be determined.

⁴ Page 5

⁵ Page 7

- The Ministry says special ed funding pays only for the incremental costs of textbooks, learning materials, , supplies, and equipment, and the incremental costs of classroom computers. They do not specify how boards should determine what is incremental.
- The Ministry says that boards are “generally not permitted” to use special ed funds to pay for Library/Guidance, Principals and Vice Principals and school office staff – unless a school has “a very high concentration of students with special education needs”. They don’t specify what that means.
 - SEACs should try to determine that special education money is spent only on what it should pay for, not on things for which other grants are available.
 - Whenever the Ministry talks about Board “choice” with respect the special education, SEACs should have the opportunity to obtain information, ask questions and provide advice to support local decision-making.
 - 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/2024-2025/EN/2024-25_Code-of-Accounts_ENG%20-%20for%20AODA.pdf
 - The Ministry’s special education expenditure “Program Code” #301, and
 - The Ministry “Mapping References” related to eligible special education Expense Categories (on page 35)

If any money from the Special Education Fund remains unspent in any year, it must be kept in a separate Deferred Revenue account, to be spent in future only for special education purposes. However, Boards are no longer required to keep separate Deferred Revenue accounts when money from the Applied Behaviour Analysis (ABA) Training, After-School Skills Development (ASSD), and Specialized Equipment Allocation (SEA) grants. Any of that money that is unspent from year to year now goes into the larger Special Education Deferred Revenue account and can be spent for any special education purpose.

- 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.

2024-25 Core Education Funding data for the entire province and for each school board was posted by the Ministry at <https://www.ontario.ca/files/2024-04/edu-2024-25-school-board-projections-en-2024-04-26.pdf>

In this document you will find both provincial totals and your board’s total Core Education Funding amounts in each of the funding categories – i.e.:

- the revised estimate for 2023-24
- projected funding for 2024-25
- This page now shows the difference between the 2023-24 Revised Estimates and the 2024-25 Projections and the percentage of those changes.

Each of the Core Funding categories will show different percentage changes. Boards can compare their percentage changes with other school boards’ and against provincial data. It also shows how board enrolment has changed from year to year.

However, this page no longer shows the actual amounts granted over each of the previous 3 years; so it no longer shows year-to-year comparisons.

To find data since 2014-15 - to see how each board’s income, spending and population has changed - follow links at the bottom of <https://www.ontario.ca/page/education-funding-2024-25>.

- 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 Fund 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 their total Special Education Fund 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.
- As the 2024-25 school year progresses, SEACs should check how actual enrolment compares with projected student numbers, and how Revised Estimates compare against Projections.

Chart #1:

3-year Provincial Comparison – TOTAL and SPECIAL EDUCATION GRANTS

Ontario Core Education Fund PROJECTIONS for 2024-25
and previous years' PROJECTIONS and REVISED ESTIMATES

GRANT	2022-23 REVISED ESTIMATES	2023-24 PROJECTIONS	2023-24 REVISED ESTIMATES	2024-25 PROJECTIONS	\$ CHANGE FROM 2023- 24 TO 2024-25	% CHANGE FROM 2023-24 TO 2024- 25
Total (Core) Education Funding	\$26,701,485,252	\$27,084,040,054	\$27,895,512,022	\$28,640,488,501	+ \$744,976,479	2.7%
Total Average Daily Enrolment	2,026,128	2,038,183	2,051,257	2,067,566	+ 16,409	0.8%
<i>Total \$ per pupil</i>	\$13,178	\$13,288	\$13,599	\$13,852	\$253	1.8%
Total Special Education Funding	\$3,280,869,397	\$3,405,363,119	\$3,374,094,504	\$3,491,289,585	+ \$117,195,081	3.5%
Total SE \$ per pupil	\$1,618	\$1671	\$1645	\$1689	\$44	2.7%

The 2023-24 Revised Estimates show that \$811,471,968 MORE Total Education money is expected to be spent than had been Projected.

However, in the 2023-24 school year, Revised Estimates show that \$31,268,615 LESS Special Education money is expected to be spent than had been projected.

Thus the provincial average Special Ed spending per pupil appears to be \$26 LESS than was projected.

- SEAC should ask how much of its projected 2023-24 special ed funding their board actually received

Did you know – Special Education Grant Components

The Special Education Fund itself is composed of various components.

All the names and one grouping of the 4 funding components within the Special Education Fund are new for 2024-25:

- A. Special Education Fund Per Pupil Allocation** (formerly Special Education Per Pupil Amount)
- B. Differentiated Needs Allocation** (formerly Differentiated Special Education Needs Amount)
- C. Specialized Equipment Allocation** (formerly Special Equipment Amount)
- D. Complex Supports Allocation** combines the former Special Incidence Portion (SIP), Education and Community Partnership Program Allocation and Behavioural Expertise Amount

Projected 2024-25 provincial totals for each component are in the Guide to the 2024-25 Special Education Fund at <https://www.ontario.ca/page/guide-2024-2025-special-education-fund>

Chart #2: Four-Year Comparison of Projected Special Education Fund COMPONENT Amounts

The 2024-25 Special Education component projections are found at <https://www.ontario.ca/page/2023-24-education-funding-guide-special-education-grant>

Please note the bottom two lines of this Chart. For 2021-22 and 2022-23 the Actual and Revised Estimate TOTALS differ from the Projections of what the Ministry previously said it would pay to boards in those years, according to https://files.ontario.ca/edu_6/edu-2023-24-school-board-projections-en-2023-04-13.pdf

SE Grant component – previous name	2021-22 Projection	2022-23 Projection	2023-24 Projection	2023-24 Projection (if 3 categories were merged)	SE Fund new component names	2024-25 Projection
Special Education Per Pupil Amount (SEPPA)	\$1.61 B	\$1.61 B	\$1.69 B		SE Fund Per Pupil Amount	\$1.75 B
Differentiated Special Ed Needs Amount (DSENA)	\$1.18 B	\$1.21 B	\$1.26 B		Differentiated Needs Allocation	\$1.29 B
Special Equipment Amount (SEA)	\$130.6 M	\$140.1 M	\$142 M		Specialized Equipment Allocation	\$134.1 M
Special Incidence Portion (SIP)	\$137.8 M	\$142.0 M	\$159 M	\$312.8 M	Complex Supports Allocation	\$311.9 M ⁶
Educ/Community Partnership Program (ECCP)	\$112.1 M	\$113.3 M	\$114.8 M			
Behaviour Expertise Amount (BEA)	\$37.2 M	\$37.3 M	\$39 M			
Projected TOTALS	\$3.2 B	\$3.25 B	\$3.41 B			\$3.49 B
Revised TOTALS	Actual \$3.13 B	Estimate \$3.28 B	Estimate \$3.37 B			

⁶ The Ministry says it plans to add \$10 million to the Special Incidence Portion for 2024-25 later.

Almost all special education funding is 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).

Board-by board component amounts are not shown in any of the Ministry projections.

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

Each year, the Ministry has provided only the Projections of what it expected to spend on each category of funding. For detailed information please see pages 139-163 of the Technical Paper at https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B05_Attach1_EN.pdf

It would be helpful if the Ministry provided Actual Expenditures and Revised Estimates for previous years – within each category.

Special Education Funding Components:

A. Special Education Fund Per Pupil Allocation is projected to be \$1.75 billion for 2024-25 – now becoming slightly more than 50% of the total special education grant. It is based on total enrolment and is calculated using different per pupil rates for primary, junior/intermediate, and secondary students. The highest rate is for the youngest students. It is to be spent primarily on special ed- specific staff costs (teachers, EAs, professionals and paraprofessionals), professional development and learning materials.

B. Differentiated Needs Allocation (used to be called the Differentiated Special Education Needs Amount DSENA) is projected to be \$1.29 billion in 2024-25.

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.

We do not have the 2024-25 amounts for each component, which we had last year.

Previously there were 6 components; now there are 7, based upon the following:

1. **Special Education Statistical Prediction Model** (SESPM) was \$835.5 million in 2023-24, based on a number of demographic and socio-economic factors for each board. Amounts for each board relate to demographic factors measured in the Canadian census that are assumed to make it more likely that their students will need special education programs and services. Next year is year one of a 5-year phase-in; so 4/5 of the formula will still relate to measures in Canada's 2006 census and 1/5 will now relate to the 2021 census. There is additional money to ensure no board is disadvantaged by this change next year.
2. **Measures of Variability** (MOV) was \$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:
 - how many of their students are reported to be receiving special education programs and services;
 - 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
 - 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
 - if boards are rural and remote
 - if there are more First Nations, Métis, and Inuit students

- if Boards operate in French
 - where applicable, as Northern Adjustment money – a total of \$10.3 million 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. **Collaboration and Integration Base** funding is set each year (was \$35.5 million in 2023-24) to provide every school board base funding of \$503,116.70 (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** (was \$54.6 million in 2023-24) includes two components - a **Multi-Disciplinary Team Amount** (was \$30.5 million in 2023-24) for up to four new additional staff each school board + an **Other Staffing Resources Amount** (was \$24.1 million in 2023-24) to support students with special education needs in a way that reflects local needs. Each multi-disciplinary team member generates \$107,744.42 for the school board.
 5. **Local Special Education Priorities** was \$16.8 million in 2023-24 Each Board is to receive a base amount of \$116,019 + \$4.33 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. **Early Math Intervention** became part of permanent Core funding in 2023-24 was \$8.3 million in 2023-24; Each board will get a base amount of \$108,151.30 plus \$0.28 for every pupil. The Ministry says this “may be used for instructional staff or resources.” – “for early math intervention for elementary students with special education needs” and “to support elementary students with special education needs with “the transition into a de-streamed Grade 9 curriculum”.
 7. **Professional Assessments** – This is not new money. \$11.5 million for professional assessments is moving from what was previously known as the temporary Priorities and Partnerships Fund (now renamed Responsive Education Programs) into more permanent Core Education Funding. Each board will get a base amount of \$100,044.58 (the benchmark salary multiplied by 1.23) and a per-pupil amount of \$2.05. This funding is intended to help reduce wait times for professional assessments (e.g., speech and language, psycho- educational), to track data about them and develop “infrastructure for professional services”. The Ministry says it “addresses learning recovery following COVID- 19-related learning disruption” and “supports recommendations made in the Ontario Human Rights Commission Right to Read report, the K-12 Standards Development Committee report, and the Office of the Auditor General of Ontario’s 2017 Value for Money Audit of the Ministry of Education: School Board Use of Government Funding”⁷.
 - SEACs should try to track that ALL of this money is used for students deemed to have special education needs – not for the reading assessments required by Right to Read programs.

C. Special Equipment Allocation

Details are provided in the Ministry’s Specialized Equipment Allocation (SEA) 2024-25

“DIRECTIVES” (a much stronger title than the previous SEA “Guidelines”) at

<https://www.ontario.ca/files/2024-04/edu-sea-directives-2024-25-en-2024-04-26.pdf>, where changes

⁷ https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B05_EN.pdf

are shown in Table A on Pages 3 and 4.

SEA has 2 parts:

1. SEA's **Formula Component** (the new name for the former SEA Per Pupil Amount) is based on total school board enrolment.
Boards will receive a base amount of \$200,000 plus \$51.10 per pupil (considerably more than \$20,000 plus \$39.461 for every pupil in 2023-24)
SEA Directives say: "This can be used for ANY equipment type, technology-related or not, training, maintenance and repairs related to that equipment, for students with special education needs"
However, next year they do not say it can be used to purchase the reading and math intervention software that is required to access the Ontario curriculum to support students with special education needs" that was allowable last year.
Any unspent SEA Formula Component money no longer must go into a separate Deferred Revenue account, but is put into general special ed Deferred Revenue, where it can be spent for any other future special ed purposes.
2. Boards can also apply for SEA **Claims-Based Component** funding to "purchase any single item (any equipment type technology related or not) costing \$5000 or over before taxes for an individual student with special education needs" (although hard-wired equipment remains ineligible).
This year, boards had to pay the first \$800 but next year there will be no deductible. Because boards will not have to get Ministry permission to purchase lower-priced items, this will eliminate costly paperwork. This will now be the only component of special ed Core Funding that is granted for specific individual students in 2024-25.

The Formula-Based Component will now become a much larger portion of SEA. Boards will use more of those funds to pay for a wider variety of equipment and will use more of it for items costing less than \$5000.

SEA was projected to cost \$142.1 million in 2023-24 but is projected to DROP to \$134.1 million in 2024-25.

- 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.
- SEACs should consider board processes to ensure students can take SEA equipment when they move from one school board to another location (pages 20 & 21). (They don't consider out of province moves and the equipment does not follow the student post secondary under any circumstances, where it could be useful.

D. Complex Supports Allocation is a new category that combines 3 existing components.

Despite the Ministry's promise of increased transparency and accountability, PAAC wonders whether its decision to combine these components will make it harder to track each of them.

Already, we are lacking information: the Ministry has announced the total Complex Supports Allocation but not the amounts it projects for each of its 3 components, which they provided in previous years.

Please note (from our Chart #2 on Page 7) that the Ministry projects that it will spend \$900,000 LESS on these 3 components in 2024-25 than it projected it would spend in 2023-24

However, they plan a future announcement of an additional \$10 million "investment" next year in the Special Incidence Portion of this allocation (as outlined below).

- SEACs should track each of these components separately, by asking school boards how much they receive and how much they spend for each component.

1. **Special Incidence Portion** component (SIP) has been a controversial part of the special education funding formula. 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”.

PAAC has noticed increased SIP allocations over past years⁸. It was projected to be \$159.1 million in 2023-24. School boards kept applying for more, even though in 2022-23 SIP provided just \$28,803 per such student, falling far short of the cost of those staff.

However, documentation was not required in 2020-21, 2021-22 and 2023-24 and it will not be required in 2024-25 either.

The Ministry says: “Funding for the Special Incidence Portion (SIP) component ... is based on an interim formula as the ministry continues to work towards a new approach for future years. This interim approach helps reduce the administrative burden associated with the previous SIP claims process.

SIP funding for the 2024-25 school year will be allocated through a table amount, based on 2023-24 amounts with adjustments for benchmark updates.

As part of the SIP modernization, the ministry is investing \$10 million in SIP to support students with extraordinarily high needs. Allocation details for this investment will be provided at a later date.⁹”

However, as noted above, Ministry projections show it will spend \$900,000 LESS next year on all 3 components of its Complex Supports Allocation. Thus it seems that school boards will get much less provincial funding for the other 2 components (described below) next year.

- Once the Ministry provides this information, SEACs should ask for their board’s 2024-25 SIP allocation amounts
- SEACs should also know their board’s previous SIP funding amounts (and how they have changed, year-to-year).
- SEACs should ask how boards are using SIP funding to increase staff support

2. Education and Community Partnerships Program Amount (ECPA) was projected to 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.

3. Behavioural Expertise Amount (BEA) was projected to be \$39 million in 2023-24. It provides funding for school boards build capacity to provide Applied Behaviour Analysis (ABA).

The BEA allocation is made up of 3 components:

- **ABA Expertise Professionals Amount** was projected to be \$26.5 million in 2023-24. It will now be based on a formula of \$190,386 per school board + \$6.28 for each student in the board. School boards are expected to report to the Ministry the number of ABA Expertise Professionals they provide with these funds.
- **ABA Training Amount** was projected to be \$6.1 million in 2023-24. It will now be based on a formula of \$1,500 per school board + \$2.95 for each student in the board.
- **After-School Skills Development Amount (ASSD)** was projected to be \$6.4 million in 2023-24. It will now be 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”.

⁸ See Chart #2 on page 10 of the 2023 PAAC on SEAC Special Education Funding Resource Guide , downloaded at <https://www.paac-seac.ca> .

⁹ https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B05_EN.pdf

Any unspent ABA Training Amount and After-School Skills Development money no longer must go into a separate Deferred Revenue account, but is put into general special ed Deferred Revenue where it can be spent for any future special ed purposes.

- SEACs should continue to 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.

Did you know – Responsive Education Programs (REP) is the new name for Priorities and Partnerships Funding (PPF)

Each year, the Ministry allocates this temporary, one-year funding in addition to its Core Education Funding (formerly called Grants for Student Needs GSNs) - for a variety of additional purposes. Sometimes the Ministry makes a temporary REP grant permanent, incorporating it into Core Funding (such as it is now doing for Professional Assessments).

The Ministry memo outlining 8 key REP priorities and providing details about 40 REP initiatives for 2024-25 is at https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B06_EN.pdf

Boards had to apply for some REF grants by May 31, 2014.

Some Boards are not eligible for some of these grants.

How much money each Board will receive in various REP grants is shown at https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B06_Attach1_EN.pdf

- SEAC should look there to see how much REP funding their boards are getting, should discuss how it will be used and should track how it is actually spent

If any of the REP money the Ministry says is intended for special education is unspent, it must be reserved as special education Deferred Revenue to be spent only for future special education purposes.

Thus it is important to clarify which REP money is intended for special ed.

In 2024-25, one of the key REP priorities is “Supporting Vulnerable Students” – \$49.4 million said to support “vulnerable students, including youth facing barriers to success and children and youth with special education needs and/or disabilities, their families, and educators”.

The following initiatives clearly pertain to Special Education:

- *Summer Learning for Students with Special Education Needs (\$10.00M same as last year)*
- *Special Education Needs Transition Navigators (\$8.35M this is a new grant for 2024-25)*
- *Removing Barriers for Students with Disabilities (\$6.00M same as last year)* School boards must apply online by May 31, 2024 for these funds, for projects that “prevent and remove accessibility barriers experienced by students with special education needs / disabilities”. Application information is at Removing Barriers for Students with Disabilities.
- *Special Education Additional Qualification (AQ) Subsidy for Educators (\$1.00M same as last year)*
- *Developmental Disabilities Pilot: Student Transitions (\$0.48M same as last year)* This expands “intensive job-placement programs” to additional school boards. Boards must apply for this funding through Developmental Disabilities Pilot: Student Transitions by May 31, 2024

However, it would seem that other “Supporting Vulnerable Students” initiatives may also relate to special education. It is unclear how SEACs can ensure the following funds assist students with special education needs:

- *Focus on Youth (FOY) (\$8.07M)* This “creates high quality employment opportunities for high school students and increases access to free/low-cost summer camps for children and youth (kindergarten – grade 12) in high needs areas where such opportunities may be limited. This includes youth who face challenges that hinder their learning, achievement and full participation in school; as well as experience barriers to employment due to circumstances directly linked to systemic inequality, racism and discrimination and their lived experiences of socio-economic disadvantage”
- *Transportation and Stability Supports for Children and Youth in Care (\$6.60M)* “This funding is intended to improve the educational experience and outcomes of children and youth in care by ensuring positive and stable connections to school, school supports and learning opportunities during times of instability and transition. The program promotes mental health, well-being and positive educational experiences by providing transportation and stability supports such as tutoring services, technology, cultural resources and professional assessments to support a stable school experience and ensure that the unique identities of children and youth in care are supported by community and cultural connections, positive relationships with peers and caring adults at their school.”
- *Graduation Coach Program for Black Students (\$5.47M)* “This funding is focused on addressing systemic barriers to achievement and well-being, and supporting the success of Black students. The program involves providing intensive, culturally-responsive support to Black students by hiring graduation coaches with lived experience and connections to Black communities to provide direct support and mentorship. Coaches also provide advice to school boards and school leadership to inform system change and create inclusive spaces that are helping to dismantle systemic barriers, eliminate disparities, and close the achievement gap for Black students. “
- *Human Rights and Equity Advisors (\$3.07M) – School board allocations in Appendix A.* “Funding for select school boards to employ Human Rights and Equity Advisors (HREAs) who work with the Director of Education and the board’s senior team to foster a culture of respect for human rights and equity, help identify and address systemic human rights and equity issues and increase the board’s compliance with human rights law. “
- *Teaching in De-streamed Classrooms (\$0.40M)* “This funding will provide support for educators and leaders to address systemic barriers through effective, culturally relevant, teaching practices in classrooms.”

The following other REP priorities and categories of REP grants should also relate to and benefit students with special education needs:

- *Literacy*
 - *Education Staff to Support Reading Interventions (\$68.68 m)*
 - *Licences and Supports for Reading Programs and Interventions (\$12.5 m)*
 - *Early Reading Enhancements: Reading Screening Tools (\$12.5 m)*
- *STEM - Math Achievement Action Plan*
 - *School Math Facilitators (\$34.03 m)*
 - *Digital Math Tools (\$15 m)*
 - *Board Math Leads (\$13.5 m)*
 - *Additional Qualifications (\$4 m)*
- *French language education (\$23.6 m)*
- *Mental Health*
 - *Summer Mental Health Supports (\$14 m)*
 - *School Mental Health Ontario (\$6.5 m)*
 - *Mental Health Strategy Supports – Emerging Needs (\$1.25 m)*
 - *Health Resources, Training and Supports (\$1.22 m)*
 - *Physical Activity Through Cricket (\$0.2 m)*
 - *Concussion Summit (\$0.06 m)*
- *Student Readiness*
 - *Supports for School Board Personal Support Worker Program (\$5.5 m)*
 - *De-Streaming Implementation Supports Program (\$3 m)*

- *Experiential Professional Learning in the Skilled Trades for Guidance Teacher-Counsellors* (\$3 m)
- Cooperative Education Supports for Students with Disabilities Pilot (\$2.07 m) continues funding participating boards. Even though this is a specifically special ed related purpose, it does not come under the “Supporting Vulnerable Students” category as special education money, PAAC is unclear about how boards get to participate.
- *Entrepreneurship Education Pilot Projects* (\$1.76 m)
- *Recognition of Experiential Learning Credit* (\$1 m)
- *Skilled Trades Bursary Program* (\$1 m)
- *Learn and Work Bursary Program* (\$0.44 m)
- **Operations**
 - *Critical Physical Security Infrastructure* (\$10 m)
 - *New Teacher Induction Program – Enhancing Teacher Development Fund* (\$1 m)
- **Indigenous Education**
 - *Indigenous Graduation Coach Program* (\$4.81 m)
 - *Supporting Indigenous Languages Revitalization in Education* (\$3.14 m)
 - *Rapid Response Northern Schools Team* (\$0.8 m)
 - *Aboriginal Youth Entrepreneurship Program* (\$0.29 m)
 - *First Nation School Support Program* (\$0.21 m)
 - *The Limestone Bridge Program* (\$0.15 m)

There is also REP funding to meet collective agreement requirements for:

- Learning opportunities, release time and on-the-job training for various education workers (\$8.4 m)
- To address French language education teacher shortages (\$2.45 m)
- Funding for External Partners (\$6.3 m)

Did you know – SEAC’s 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 once school starts, SEACs should compare actual enrolment numbers against enrolment projections made the Spring before by the Ministry at <https://www.ontario.ca/files/2024-04/edu-2024-25-school-board-projections-en-2024-04-26.pdf>

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

- Revenues for special education from Core Education Funding, all of the Special Education Fund components and pertinent Responsive Education Program 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>

Dates for submission of financial reports

SEACs benefit from regular financial updates and may want to request them at the following times, when school boards are required to submit financial reports to the ministry:

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