



**Members:**

- Association for Bright Children
- Autism Ontario
- Centre for ADHD Awareness Canada
- Community Living Ontario
- Down Syndrome Association of Ontario
- Easter Seals Ontario
- Fetal Alcohol Spectrum Disorder Ontario Network of Expertise
- Hydrocephalus Canada
- Inclusion Action in Ontario
- Learning Disabilities Association of Ontario
- Ontario Brain Injury Association
- VOICE for Deaf and Hard of Hearing Children

**Affiliate members:**

- Association Francophone de Parents d'Enfants Dyslexiques ou ayant tout autre trouble d'apprentissage
- Epilepsy Ontario
- Ontario Federation for Cerebral Palsy
- Parents for Children's Mental Health
- Tourette Syndrome Foundation of Canada

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# PAAC on SEAC

## SEAC Resource Guide on 2025-26 Special Education Funding

January 2026

NOTE: Key information and actions for SEAC members are in red

### Introduction

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: [PAAC-SEAC](#).

This resource was updated in January 2026 and includes links to some of the 2025/26 documents and data about all aspects of education funding posted by the Ministry of Education at: [Education Funding for School Boards 2025-2026](#).

### Responsibilities Under Regulation 464/97

Ontario's Regulation 464/97 (Section 12, paragraphs 2 and 3) requires Special Education Advisory Committees (SEACs) to:

- Participate in the school board's annual budget process as it relates to special education.
- Have the opportunity to review the board's financial statements, specifically the portions related to special education.

#### What SEAC Members Should Know

- SEAC members should be familiar with their board's model of special education services and how students with special education needs are supported.
- SEAC members should also understand changing student needs and emerging areas where revenue or expenditure may shift.
- As a SEAC member, it is important to understand how special education is funded and how to read the financial statements of your school board.

One of SEACs' key roles is to provide advice concerning how Boards spend the funding provided by the Ministry. SEAC reps need to understand the Ministry's funding formula and allocations, and not to challenge them.

The names and composition of special education grants were changed for the 2024-25 school year. The Ministry said then it would "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." <sup>1</sup>

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<sup>1</sup> [https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B05\\_EN.pdf](https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B05_EN.pdf) Page 2

PAAC on SEAC Comment: The Ministry merged many of the former categories but unfortunately that may have made it harder for SEACs to track whether school boards spent the money for the specific purposes for which it was intended.

PAAC wants to help SEACs understand and improve accountability.

In the Summer of 2024, the Ministry promised to create a new School Board Financial Transparency Tool and “financial dashboard” for each school board. The Ministry said they would require school boards to 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 was made available. The Ministry said this would 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” [OBJ]. PAAC On SEAC Comment: To date there is no evidence that school boards have developed and publicly shared such dashboards.

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 budget information, 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 in each of the following 5 Placements: regular class with indirect support, resource assistance and withdrawal assistance; special education class with partial integration and full-time special education class.
- 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
- Changes in overall school board enrolment numbers.

## School Board 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, and you should consider volunteering.

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 should provide a review of the previous year’s financial statements and budget to SEAC - typically posted publicly after August 31<sup>st</sup>.
- The PAAC on SEAC Calendar provides recommended timing to obtain and discuss this information. Click the link to access the 2024-25 calendar [PAAC-SEAC 2024-2025 Calendar](#) and will be updated for 2025-2026.

- 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. This has been a significant problem in recent years as school board grants (revenues) have not been announced until late spring. 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 accommodation, 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.

### **Clarifying Funding Assumptions During the Budget Process**

- SEAC 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.
- SEAC 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

## **Special Education Funding**

Money from the Special Education Grants 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. When reviewing funding allocation SEAC could ask:

- If special education funding is being spent on other students in their board, why.
- What “special education programs and services” other students receive, which are being paid for out of the special education grant.
- Why don’t these students have IEPs, which require consultation with parents and older students.

The Special Education Fund is not intended to support ALL board expenses related to special education - only the incremental additional costs of special education programs and services.

- The board’s special education expenditure 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 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. (However, that may be difficult for Boards to prove because they spend money on many things that are discretionary.)

PAAC on SEAC Comment: It can be very 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.

Where any initiative applies to the entire student population, special education funding should never cover ALL the costs.

The Ministry discusses which expenses should be paid for from special education grants on pages 5 -11 and in the "Appendix: Special Education Enveloping" chart on page 12 of its 2025-26 Uniform Code of Accounts at [https://efis.fma.csc.gov.on.ca/faab/Code%20of%20Accounts/2025-2026/2025-26\\_Code-of-Accounts\\_ENG.pdf](https://efis.fma.csc.gov.on.ca/faab/Code%20of%20Accounts/2025-2026/2025-26_Code-of-Accounts_ENG.pdf)

Items NOT listed there should NEVER be paid for with special ed funds.

The chart on page 12 shows that all the costs of teachers in “self-contained” classes are paid from special ed funds, while none of the costs of teachers for students in “integrated” (regular) class placements can be charged against special ed.

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”

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 SEACs<sup>2</sup>.

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

- The Ministry says special ed funding pays only the portion of the board-wide cost of professionals, paraprofessionals 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.
- 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.

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<sup>2</sup> Page 7

## Key Information for SEAC Members:

- 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 to special education, SEACs should have the opportunity to understand choices made, by obtaining information, asking questions and providing advice to support local decision-making

If any money from any of the Special Education Fund components remains unspent in any year, it must be kept in one separate **Deferred Revenue** account, to be spent in future only for special education purposes.

Most Boards will have spent almost all of their Special Ed grants, but some have underspent considerably.

## Key Actions for SEAC Members:

- 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.

2025-26 Core Education Funding data for the entire province and for each school board was posted by the Ministry at [Education Funding Projections 2025-2026](#).

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

- the revised estimate for 2024-25
- projected funding for 2025-26
- The difference between the 2024-25 Revised Estimates and the 2025-26 Projections and the percentage of those changes.

It also shows how board enrolment has changed from year to year, which is important because most funding is based on per pupil amounts multiplied by total enrolment.

Each of the board’s Core Funding categories will show differing percentage changes. Boards can compare their percentage changes with other school boards’ and against provincial data.

PAAC on SEAC Comment: Please note that these percentages vary considerably among school boards. Unfortunately, this page no longer shows the actual amounts granted over each of the previous 3 years; so, it no longer provides longer-term year-to-year comparisons.

You can see how each board’s income, spending and population has changed since 2014-15 by using the links at the bottom of <https://www.ontario.ca/page/education-funding-school-boards-2025-2026#section-2> to find “Previous Years”.

## Key Actions for SEAC Members:

- SEAC should review Ministry of Education grant documents and related regulations
- SEAC should verify Ministry revised estimates and projected allocation amounts with their board
- SEAC should understand how the board's Special Education Funding changed from year to 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, because it's important to consider how that changes, from year to year.
- As the 2025-25 school year progresses, SEACs should check how actual enrolment compares with projected student numbers, and how Revised Estimates compare against Projections

Chart #1 <sup>3</sup> :					
2-year Provincial Comparison – TOTAL and SPECIAL EDUCATION GRANTS					
Ontario Core Education Funding PROJECTIONS for 2025-26 according to <a href="https://efis.fma.csc.gov.on.ca/faab/GSN/2025-26%20Education%20Funding/Projections/edu-core-education-funding-projections-2025-26-spring-2025-EN.pdf">https://efis.fma.csc.gov.on.ca/faab/GSN/2025-26%20Education Funding/Projections/edu-core-education-funding-projections-2025-26-spring-2025-EN.pdf</a>					
and 2024-25 PROJECTIONS and REVISED ESTIMATES at <a href="#">Core Education Funding 2024-2025</a>					
GRANT	2024-25 PROJECTIONS (amounts differ and appear to have been amended since PAAC wrote last year's Guide)	2024-25 REVISED ESTIMATES	2025-26 PROJECTIONS	CHANGE FROM 2024-25 TO 2025-26	% CHANGE FROM 2024-25 TO 2025-26
Total (Core) Education Funding	\$29,073,429,292	\$29,326,025,858 (more than had been projected)	\$30,279,541,270	+\$953,15,412	3.3%
Total Average Daily Enrolment	2,067,666	2,067,192	2,079,703	+12,511	0.6%
Total \$ per pupil	\$14,061	\$14,186 (more than had been projected)	\$14,560	\$373	2.6%
Total Special Education Funding	\$3,709,635,436	\$3,727,857,083 (more than had been projected)	\$3,849,646,067	+\$121,788,983	3.3%
<b>PAAC's calculation of total SE \$ per pupil</b>	<b>\$1,794</b>	<b>\$1,803 (more than had been projected)</b>	<b>\$1,851</b>	<b>\$48</b>	<b>2.6%</b>

## **Key Questions for SEAC to consider asking:**

- How much of its projected 2024-25 special education funding their board received. This information will be found in the Financial Statements for 2024-2025.

## **Comparison of Special Education Annual Grant Components**

**The Special Education Fund itself is composed of four components (New formula announced in 2024)**

- Special Education Fund Per Pupil Allocation
- Differentiated Needs Allocation
- Specialized Equipment Allocation
- Complex Supports Allocation

Projected 2025-26 provincial totals for each component are in the [Guide to the 2025-2026 Special Education Fund](#).

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

## **Key Questions to consider asking:**

- How much money did the board receive from the Ministry, for each of those special education grant components.

PAAC on SEAC Comment: Each year, the Ministry has provided only the Projections of what it expected to spend on each category of funding. It would be helpful if the Ministry provided Actual Expenditures (or at least Revised Estimates) for previous years – so we can know how much funding the Ministry actually paid to school boards within each category.

## Chart #2

Four-Year Comparison of Projected Special Education Fund COMPONENT Amounts for the whole province according to the Ministry's Special Education Funding Guides for 2022-23, 2023-24, 2024-25 and 2025-26.

SE Grant component – previous name	2022-23 Projection	2023-24 Projection	New Names for Special Education Funding	2024-25 Spring Projection	2025-26 Projection
Special Education Per Pupil Amount (SEPPA)	\$1.61 B	\$1.69 B	SE Fund Per Pupil Allocation	\$1.75 B	\$1.93 B
Differentiated Special Ed Needs Amount (DSENA)	\$1.21 B	\$1.26 B	Differentiated Needs Allocation	\$1.29 B	\$1.42 B
Special Equipment Amount (SEA)	\$140.1 M	\$142 M	Specialized Equipment Allocation	\$134.1 M (This was less than the previous year)	\$141.2 M
Special Incidence Portion (SIP)	\$142.0 M	\$159 M	Complex Supports Allocation	\$311.9 M (This was less than the previous year)	\$364.2 M <sup>4</sup>
Educ/Community Partnership Program (ECCP)	\$113.3 M	\$114.8 M			
Behaviour Expertise Amount (BEA)	\$37.3 M	\$39 M			
Projected TOTALS	\$3.25 B	\$3.41 B		\$3.49 B	\$3.85 B
SPENDING TOTALS	Estimate \$3.28 B	Estimate \$3.37 B			

## Special Education Funding Components<sup>5</sup>:

- **Special Education Fund Per Pupil Allocation**

This is projected to be \$1.93 billion for 2025-26 – comprising about 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 (self-contained class teachers, EAs, professionals and paraprofessionals), professional development and learning materials.

- **Differentiated Needs Allocation**

This is projected to be \$1.42 billion in 2025-26. It is based on a variety of calculations which create a different per pupil amount for each school board, which is then multiplied by total enrolment.

<sup>4</sup>Last year, the Ministry said it planned to add \$10 million to the Special Incidence Portion for 2024-25 later. We do not know if whether this happened.

<sup>5</sup> There is more detailed information about each component in the Ministry's 2025-26 Technical Guide on pages 133-158 at [https://efis.fma.csc.gov.on.ca/faab/GSN/2025-26%20Education\\_Funding/Technical%20Guide/edu-technical-guide-for-school-boards-2025-26-spring-2025-EN.pdf](https://efis.fma.csc.gov.on.ca/faab/GSN/2025-26%20Education_Funding/Technical%20Guide/edu-technical-guide-for-school-boards-2025-26-spring-2025-EN.pdf)

The Ministry has not provided the projected dollar amounts for each of these individual components, for 2025-26 or 2024-25, as it did previously.

There are 7 components, based upon the following:

**1. Special Education Statistical Prediction Model:**

(SESPM) is 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. 2025-26 is year 2 of a 5-year phase-in; this year 3/5 of the formula will still relate to measures in Canada's 2006 census and 2/5 will now relate to the 2021 census.

**2. Measures of Variability (MOV):**

This is based on the following 7 factors - complex "surrogate statistics" from which school boards' levels of student "need" are inferred.

- a. How many of their students are reported to be receiving special education programs and services.
- b. 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 TWO or more accommodations (this used to be THREE)
- c. 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
- d. If boards are rural and remote
- e. If there are more First Nations, Métis, and Inuit students
- f. If Boards operate in French
- g. Where applicable, as Northern Adjustment money – to help Northern Ontario school boards collaborate on special education issues. Any unspent funds must go to a special deferred revenue fund to be used for the same purpose in the future.

Some of these Measures of Variability could 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:

3. **Collaboration and Integration Base** funding is set each year and provides \$551,333.85 to every school board (regardless of school board population) to enable school boards to explore collaborative and integrated approaches to serving students with special education needs.
4. **Multi-Disciplinary Supports** includes two components:
  - a Multi-Disciplinary Team Amount (each board can claim \$114,040.13 each, for up to four new additional staff +
  - and other Staffing Resources Amount for additional staff to support students with special education needs in a way that reflects local needs. That amount is not specified for 2025-26.
5. **Local Special Education Priorities**

Each Board receives a base amount of \$127,138 + \$4.75 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** - Each board will get a base amount of \$121,369.76 plus \$0.33 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** – Each board will get a base amount of \$106,012.77 and a per pupil amount of \$2.17. 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 such services.

### Key Areas SEAC should provide input regarding

- SEAC should have the opportunity to provide advice concerning such local needs and decisions about how this funding will address them.
- SEACs should try to track that ALL of this money is used for students deemed to have special education needs – not for expenditures for which other funding is provided (such as Right to Read assessments and programming).

### C. Special Equipment Allocation

Details are provided in the Ministry’s Specialized Equipment Allocation (SEA) 2025-2026 “DIRECTIVES” at [https://efis.fma.csc.gov.on.ca/faab/GSN/2025-26%20Education Funding/SEA%20Directives/edu-specialized-equipment-allocation-%28SEA%29-directives-2025-26-spring-2025-EN.pdf](https://efis.fma.csc.gov.on.ca/faab/GSN/2025-26%20Education%20Funding/SEA%20Directives/edu-specialized-equipment-allocation-%28SEA%29-directives-2025-26-spring-2025-EN.pdf)

PAAC on SEAC Comment: This year, the Ministry provided “Directives” – a word that is much stronger than the previous SEA “Guidelines”.

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.

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”. Reading and math intervention software, required to access the Ontario curriculum, is its own eligible expense category, as are all individual claims under \$5000 that are to be covered from Claims Based component funds.

Because boards will not have to get Ministry permission to purchase lower-priced items, this will reduce costly paperwork and related staff time.

The Formula-Based Component is now a much larger portion of SEA than it was historically.

Any unspent SEA Formula Component money will no longer go into a separate Deferred Revenue account, but is put into general special education Deferred Revenue, where it can be spent for any future special education 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).

## Key Information for SEACs to know and questions to pose:

- SEACs should know their board's SEA funding amounts (and how they have changed, year-to-year)
- SEACs should know how their board allocates the equipment purchased from SEA funding.
- SEACs should know how much SEA Claims-Based Component funding their boards asked for in the previous year and what they received.
- SEACs should note that SEA spending must be reported separately from all other special education expenditures.
- SEACs should ask if there is any unused SEA funding and, if so, ask whether it has been added to the special ed Deferred Revenue fund.
- SEACs should find out about board policies to ensure students can take SEA equipment when they move from one school board to another location (according to Specialized Equipment Allocation (SEA) 2025-2026 Directives pages 20 & 21).

PAAC on SEAC Comment: The Ministry policy doesn't consider what should be done with SEA equipment when students using it move out of province, or transition to post-secondary education, where it could be useful.

## Areas where SEAC could be involved and provide input:

- SEAC members should ask to be involved in creating or amending (if already in existence) any policy around SEA funded equipment in settings outside of school.
- SEACs should ask boards how long families can expect to wait to receive assessments and equipment. SEACs can suggest that boards expedite professional assessments to ensure timely access to equipment.
- SEACs should ask boards for updates on the handling of used equipment, inventory records, used equipment libraries, and used equipment sales

## D. Complex Supports Allocation was a new category last year that combined 3 pre-existing components. For 2025-26, there are 4 components.

PAAC on SEAC Comments: The decision to combine these components has made it harder to track each of them.

In 2024-25, Ministry data showed they planned to spend \$900,000 LESS on these 3 components than they'd projected the year before that. However, they also said they planned a future announcement of an additional \$10 million "investment" next year in the Special Incidence Portion of this allocation (but we don't know whether that happened).

Note: SEACs should track each of these components separately, by asking school boards how much they receive and how much they spend for each component and what supports are provided.

### 1. Special Incidence Portion

The SIP component 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 on SEAC Comments: It has been noticed that SIP allocations have increased over past years<sup>6</sup>.

School boards kept applying for more, even though in 2022-23, SIP provided just \$28,803 per “high needs” student, falling far short of the cost of “more than two full-time staff”.

When SIP involved applications and calculations, there was a financial incentive to document the needs of students as “high” and to place more students in self-contained classes.

No SIP documentation was required in 2020-21, 2021-23, 2023-24, 2024-25 and it will not be required in 2025-26 either.

In 2025-2026, there are 2 parts to SIP:

- a) Interim Base Amount –is set out in the Core Ed regulation, having been calculated using each board’s 2024-25 SIP amount, adjusted for 2025-26 labour-related increases.
- b) Exceptional Circumstances Amount - each board gets \$65,966 + \$2.68 multiplied by the total enrolment of the board

### **Questions SEAC members may want to ask:**

- SEACs should ask for their board’s 2025-26 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 Component (ECP)**

The ECP supports school boards to deliver educational programs for education programs for students who are court-ordered into a youth justice facility. Boards have agreements with other Ministries’ programs to offer educational services. Board funding for 2025-26 is set out in the Core Ed regulation and is based on their 2024-25 amounts adjusted for labour-related increases.

## **3. 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:

- a) CTEP Base amount – each board receives the higher of \$300,000.00 or its approved 2024–25 ECP care and treatment application amount adjusted \$300,000.00 or its approved 2024–25 ECP care and treatment application amount adjusted for 2025–26 labour-related increases, as set out in the Core Ed regulation.
- b) CTEP Per Pupil amount is \$3.70 multiplied by each board’s total enrolment.

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<sup>6</sup> See Chart #2 on page 10 of the 2023 PAAC on SEAC Special Education Funding Resource Guide , downloaded at <https://www.paac-seac.ca> .

#### 4. Behavioral Expertise Amount (BEA)

This provides funding for school boards build capacity to provide Applied Behaviour Analysis (ABA).

The BEA allocation is made up of 3 components:

- a) **ABA Expertise Professionals Amount** will now be based on a formula of \$207,496.00 per school board + \$6.87 for each student in the board. The Ministry says: "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 Ministry no longer says school boards are expected to report to the Ministry the number of ABA Expertise Professionals they provide with these funds.)
- b) **ABA Training Amount** is based on a formula of \$1,500 per school board + \$2.95 for each student in the board (the same amounts as last year). It is meant to improve boards' capacities to provide ABA.
- c) **After-School Skills Development Amount (ASSD)** will now be based on a formula of \$58,308 per school board + \$1.43 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".

Any unspent ABA Training Amount and After-School Skills Development money must be put into general special ed Deferred Revenue where it can only be spent on special education in the future.

#### Questions for SEAC Members to bring forward:

- 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

#### Responsive Education Programs (REP)

REP is temporary; one-year funding the Ministry provides (in addition to its Core Education Funding) for a variety of purposes; some of which seem to overlap with special education services and support.

For 2025-26, the Ministry is planning to provide \$302.4 million (last year this was \$294.6 million) and has outlined 8 key REP priorities at [Core Funding 2025-2026](#). Boards had to apply for some REP grants by June 27, 2025. Some Boards are not eligible for some of these grants.

How much money each Board would receive in some of the various 2025-26 REP grants is shown at [2025-2026 Rep Grant Allocation for Boards](#).

SEAC should look there to see how much REP funding their boards are getting for what purpose, 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.

It is important for SEACs to clarify which REP money is intended for special ed.- to make sure it is used and/or deferred properly

The following REP initiatives and amounts clearly pertain to Special Education:

- Summer (2025) Learning for Students with Special Education Needs \$10 million
- Special Education Needs Transition Navigators \$8.4 million
- Removing Barriers for Students with Disabilities \$6 million. School boards had to apply online by June 27, 2025, for these funds, for projects that “prevent and remove accessibility barriers experienced by students with special education needs / disabilities”.
- Special Education Additional Qualification (AQ) Subsidy for Educators \$1 million
- Developmental Disabilities Pilot: Student Transitions \$0.5 million. It provides “intensive job-placement programs” to selected school boards. Boards had to apply for this funding by June 27, 2025

PAAC on SEAC Comments: However, it would seem that other “Supporting Vulnerable Students” initiatives may also relate to special education.

In 2024-25, one of the key REP priorities is “Supporting Vulnerable Students” – \$50.1 million. Last year, the Ministry specified this was 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”. However, this statement has been removed for 2025-26.

It is unclear how SEACs can ensure that the following funds are spent in ways that assist students with special education needs:

- Focus on Youth (FOY) (\$8.1 million) 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.
- Transportation and Stability Supports for Children and Youth in Care (\$6.6 million) “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.
- Graduation Coach Program for Black Students (\$6 million) “This funding is focused on addressing systemic barriers to achievement and well-being and supporting the success of Black students.
- Human Rights and Equity Advisors (\$3.1 million) – School board allocations in Appendix A. “Funding for select school boards to employ Human Rights and Equity Advisors.
- Teaching in De-streamed Classrooms (\$0.4 million) “This funding will provide support for educators and leaders to address systemic barriers through effective, culturally relevant, teaching practices in classrooms.”

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

- Literacy
  - Education Staff to Support Reading Interventions (\$74.5 million)
  - Licenses and Supports for Reading Programs and Interventions (\$12.5 million)
  - Early Reading Enhancements: Reading Screening Tools (\$12.5 million)
- STEM - Math Achievement Action Plan
  - School Math Facilitators (\$38.9 million)
  - Digital Math Tools (\$15 million)
  - Board Math Leads (\$13.5 million)

- Additional Qualifications (\$4 million)
- French language education (\$8.1 million, down considerably from \$23.6 million last year)
- Mental Health
  - Summer Mental Health Supports (\$16 million)
  - School Mental Health Ontario (\$6.5 million)
  - Mental Health Strategy Supports – Emerging Needs (\$1.3 million)
  - Health Resources, Training and Supports (\$1.2 million)
  - Physical Activity Through Cricket (\$0.2 million)
- Student Readiness
  - Supports for School Board Personal Support Worker Program (\$5.5 million)
  - Experiential Professional Learning in the Skilled Trades for Guidance Teacher-Counsellors (\$3 million)
  - Cooperative Education Supports for Students with Disabilities Pilot (\$2.1 million) funds for 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 (\$1.8 million)
  - Skilled Trades Bursary Program (\$1 million)
  - Learn and Work Bursary Program (\$0.4 million)
- Operations
  - Critical Physical Security Infrastructure (\$10 million)
  - New Teacher Induction Program – Enhancing Teacher Development Fund (\$1 million)
- Indigenous Education
  - Indigenous Graduation Coach Program (\$5.5 million)
  - Supporting Indigenous Languages Revitalization in Education (\$3.1 million)
  - Rapid Response Northern Schools Team (\$0.8 million)
  - Indigenous Youth Entrepreneurship Program (\$0.3 million)
  - First Nation School Support Program (\$0.2 million) Keewatin Patricia DSB only
  - The Limestone Bridge Program (\$0.2 million) – Limestone DSB only

## **Funding for External Partners (FEP)**

FEP is to provide \$118 million in 2025-26<sup>7</sup> (this was \$108.3 million out of \$402.9 m in 2024-5) The Ministry has not provided details re amounts and recipients of FEP allocations.

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<sup>7</sup> in 2025-26, REP and FEP – together - will provide \$420.4 million in funding to school boards. Since REP will provide \$302.4 million, FEP provides \$118 million

# Summary of SEAC Role in the school board Budget Review Process

Each board's special education department informs the budget process by sharing with the budget committee anticipating new or changing student needs that may impact expenditures for special education.

## Questions SEAC should bring forward:

- In advance of the budget process, ask for the special education department's anticipated needs for the following year.
- A request for the opportunity to identify special education issues, or priorities for the following school year and have this shared with the budget committee.
- Ask to compare projected Spring 2025 projected enrolment to the September 2025 data once the school year starts as more grants are based on board enrolment at [Funding Projections](#)

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

## Information SEAC should analyze:

- 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.

## Questions for SEAC to consider:

- 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.
- One of SEAC's key roles is to provide advice concerning how Boards spend the funding provided by the Ministry.
- SEAC's role is not to challenge the Ministry's funding formula or allocations, but SEAC reps need to understand them.

## 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**.  
[PAAC on SEAC Handbook](#) .

## Dates for submission of financial reports

SEACs benefit from regular financial updates and may want to request them at the following times when they should be available, since school boards are required to submit them to the Ministry, as follows:

- June 30, 2025, School board Revised 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