**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 Association for Families of Children with Communication Disorders • Ontario Brain Injury Association • VOICE for Hearing Impaired 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 • VIEWS for the Visually Impaired****

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**PAAC on SEAC Resource Guide on Special Education Funding**

**Tip Sheet / Key Messages & Introduction**

PAAC on SEAC has created this resource as an introduction and tip sheet to our full Resource Guide on Special Education Funding which we update annually. We know that many SEAC members are new to the process of SEAC and their role in the school board budget process. This quick tip sheet should be used to familiarize SEAC members with special education funding; however using it in conjunction with the full Resource Guide is recommended. Even if PAAC’s annual Resource Guide is not completely updated and posted prior to the current year SEAC budget process for your board, the information contained therein that is not strictly about financial breakdowns of Ministry Funding is still current and valuable. Please note that the Ministry updates financial information with new funding regularly and SEAC members should regularly ask about funding at their meetings and check Ministry information to stay up to date.

Every year, the Ministry of Education posts documents and data about education funding – including the various components of the Special Education Grant – at [https://www.ontario.ca/page/education-funding-2022-23](about:blank) Note that 2023-24 information has not been posted as of the date of publication on this resource, but can be found simply by searching “Ministry of Education Funding Ontario” or through links on the PAAC on SEAC website. These documents contain the detailed information boards need in order to prepare their budgets, which in accordance with Regulation 464/97, SEAC members are to have the opportunity to participate in the special education budget planning process.

This tip sheet, the full Resource Guide on Special Education Funding and the Effective Practices Handbook (on the PAAC on SEAC website) will help SEAC members learn about their roles and responsibilities, including the budget process.

At the bottom of this sheet there is a full list with links of important PAAC documents and Ministry of Education documents for the 2022-23 year – please note that these links may change once the 2023-24 documents are released but the titles of the documents will be searchable once posted.

**Budget Process Key Messages & Tips:**

* Each Board has a different process for developing budgets, sometimes including budget committees that SEAC can participate in.
* Boards should provide training for SEAC members on special education funding, regular updates when financials are submitted, and information about board financial statements and the budget process.
* SEAC members should be able to understand the information that is being presented to them regarding board budgets and financials.
* SEAC members should not make recommendations on budgets unless they are provided with complete information about current Ministry education funding and the amounts of grant allocations.
* When considering Budget information, SEAC members should have access to Board data on all students who are receiving special education programs & services including up to date numbers on students who have been IPRC’d, number of students who have IEPs, students who have neither IPRC or IEP but are still receiving special education programs and services.

**Special Education Funding Key Messages & Tips:**

* Money from the Special Education Grant should be spent only on special education programs & services.
* Boards receive funding for all students through the Foundation Grant along with many other special purpose grants and funding envelopes. Money from many different sources is meant to be spent on students who receive special education programs & services.
* When reviewing special education budgets, SEACs should also be considering all board expenditures to ensure that funding from other grants has been used as intended, and that special education funding is not spent unnecessarily.
* Special Education Grants are intended to support only the incremental additional costs of special education programs & services. Therefore special education expenses should always exceed revenues – this does not mean that special education is “overspent”.
* Most per-pupil grant amounts set by the province are multiplied by the total population of each school board, which is why enrollment will have a large impact on the grants Boards receive from the province.
* Funding Data for the entire province is listed under Grants for Student Needs (GSN) and is posted annually on Ministry website – this data contains individualized board projected funding for next year, revised numbers for the current year, and finalized numbers for the past three years, along with enrolment changes.

**SEAC Steps for Preparation for Board Budget Process:**

* All SEAC members should have training on board budget process and special education financials, including a breakdown of the components of the Special Education Grant.
* SEAC members should receive budget information from their board along with detailed breakdowns on special education in a manner that’s easy to understand, that includes revenues (**especially deferred special education revenues**), changes to revenue amounts from previous years, expenditures by category including staffing breakdowns, and links between expenditures and revenues. **Note: Deferred Revenue is funding received from Ministry specifically for special education that Boards have not spent in current fiscal year and can carry over.**
* SEAC members should have access to current board data on student populations and specifically numbers of students receiving special education programs and services.
* SEAC members should review the PAAC on SEAC Funding Resource Guide, Ministry of Education Grant Regulations and allocation amounts for their board, and their boards current year Special Education Grant information, and the Ministry Uniform Code of Accounts (this provides a clear list of items that are to be 100% paid for with special education funds).
* SEAC members should have a good understanding of current budget stressors along with the most anticipated needs for students receiving special education programs & services in order to provide solid feedback to the budget process.
* SEAC members should have the opportunity to carefully review special education budget information and ask questions and provide feedback in accordance with Regulation 464/97, which includes providing feedback directly to Board Trustees as part of the public consultation on school board budget process.

**FINAL KEY MESSAGES & QUESTIONS**

* **To properly fulfill their role, SEAC members must be informed of the provincial information on education funding, and specifically on your boards’ special education needs and budgets. As noted this information is updated regularly & members should ask their board & track through Ministry**
* **Using this vital information, SEAC members should make sure that special education funding is spent only on special education.**
* **Remember that students who receive special education programs & services are also students of the board and as such, special education expenses should always exceed revenues. This does not mean there is a deficit or that special education is “overspent” – it should not result in cuts to special education supports.**
* **Participating in the budget process of your board is one of your key responsibilities as a SEAC member – it is vital that you use your position to provide advice and recommendations on behalf of your organization during this process.**
* **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.**

**Resources:**

* PAAC on SEAC Website <https://www.paac-seac.ca>
* PAAC on SEAC Funding Resource Guide <https://www.paac-seac.ca/resources/paac-on-seac-funding-resource-guide-2022/>
* PAAC on SEAC Effective Practices Handbook for SEAC Members <https://www.paac-seac.ca/home/paac-on-seac-effective-practices-handbook-for-seac-members/>
* Ontario Ministry of Education – Education Funding 2022-23 <https://www.ontario.ca/page/education-funding-2022-23>
* Ontario Ministry of Education Technical Paper 2022-23 <https://files.ontario.ca/edu-2022-23-technical-paper-en-2022-03-15.pdf>
* Ontario Ministry of Education Uniform code of Accounts <https://efis.fma.csc.gov.on.ca/faab/Code_of_Accounts.htm>
* Ontario Ministry of Education Grants for Student Needs Projections <https://files.ontario.ca/edu-2223-gsnprojections-en-2022-02-17.pdf>
* Ontario Ministry of Education Guide to Special Education Grant <https://files.ontario.ca/edu-2223-speced-guide-en-2022-03-21.pdf>