

EDUCATION CAPITAL POLICIES AND PROGRAMS MANUAL

Ministry of Education
May 2026

Cette même publication est offerte en français sous le titre suivant *Education Capital Policies and Programs Manual 2026-27* sur le [site Web du ministère de l'Éducation](#).

Table of Contents

| | |
|---|-----------|
| PREAMBLE | 5 |
| SUMMARY OF CHANGES | 8 |
| SECTION 1: PLANNING AND CONSTRUCTION..... | 11 |
| Ministry Grant Programs | 11 |
| Capital Priorities Program..... | 11 |
| Project Commitment Process Framework..... | 21 |
| Child Care Capital..... | 29 |
| Land Priorities..... | 33 |
| Temporary Accommodation..... | 38 |
| Other Revenue Sources | 40 |
| Education Development Charges..... | 40 |
| Capital Planning Capacity Funding..... | 43 |
| Ministry Policy, Guidelines, Legislation and Regulations | 44 |
| Acquisition of Sites or Facilities..... | 44 |
| Capital Planning..... | 47 |
| Schools in Joint-Use Facilities..... | 48 |
| SECTION 2: OPERATING AND RENEWAL | 49 |
| Ministry Grant Programs | 49 |
| School Renewal Funding..... | 49 |
| School Facilities Fund (SFF)..... | 50 |
| School Renewal Allocation (SRA)..... | 51 |
| School Condition Improvement (SCI)..... | 61 |
| Reinforced Autoclaved Aerated Concrete (RAAC)..... | 62 |

| | |
|---|-----------|
| Other Revenue Sources | 64 |
| Proceeds of Disposition (POD)..... | 64 |
| Ministry Policy, Guidelines, Legislation, and Regulations | 66 |
| School Condition Assessment Program (SCAP)..... | 66 |
| Ventilation Improvement Measures | 69 |
| School Board Leasing and Other Agreements..... | 70 |
| Education Capital Information System | 71 |
| SECTION 3: CLOSURE, DISPOSITION, AND DEMOLITION..... | 72 |
| Pupil Accommodation Review Guideline (PARG)..... | 72 |
| Disposition of Sites or Facilities..... | 72 |
| Demolition of School Board Building..... | 73 |
| SECTION 4: DEBT SERVICE AND FINANCING..... | 74 |
| Debt Service Costs..... | 74 |
| SECTION 5: COMMUNICATIONS PROTOCOL: PUBLIC COMMUNICATIONS, EVENTS, AND SIGNAGE..... | 75 |
| Public Communications and Events..... | 82 |
| Key Contacts..... | 84 |
| Glossary..... | 86 |
| SECTION 6: APPENDICES..... | 90 |
| Appendix A: Breakdown of Eligible Components under School Condition Improvement (SCI) and School Renewal Allocation (SRA)..... | 90 |
| Appendix B: Funding Details for School Condition Improvement, School Renewal Allocation, Capital Planning Capacity and Temporary Accommodation Allocation..... | 93 |

PREAMBLE

The Ministry of Education (ministry) is working with school boards to build modern schools faster, better utilize current school capacity, and enhance accountability and transparency.

The Education Capital Policies and Programs Manual (manual) for the 2026-27 school year builds on the initial version created in 2024-25.

The manual supports boards in:

- Developing capital plans, infrastructure projects, capital funding requests, and other considerations for student accommodation planning
- Understanding their roles and responsibilities regarding the prioritization, implementation, and funding of approved school infrastructure projects; and
- Applying the Enhanced Capital Accountability framework that defines decision-making authority, project oversight responsibilities, and required controls throughout the project lifecycle.

The manual offers:

- A central reference for policies and processes applicable to the planning, approval, and implementation of school board led infrastructure projects; and
- Guidelines, requirements, and minimum standards for school boards to prepare capital funding requests, aligned with Capital Priorities Program frameworks, capital plans, and broader accommodation planning considerations—as well as expectations for Capital Priority project commitments, including adherence to approved scope, budget, timelines, and reporting requirements to ensure responsible and effective delivery of capital investments.

Funding for isolate board school authorities will be adjusted, as appropriate, to reflect changes in funding to district school boards. The ministry will provide further information to isolate board school authorities through an updated Addendum to the [2026-27 Technical Guide for Isolate Board School Authorities](#).

School board capital planning and implementation is based on a legal and policy framework that supports the accountability of all parties. Some of the key aspects of this framework are:

Acts

- [Education Act](#)
- [Putting Student Achievement First Act, 2026](#)

- [*Supporting Children and Students Act, 2025*](#)
- [*Better Schools and Student Outcomes Act, 2023*](#)
- [*Child Care and Early Years Act*](#)

Regulations

- [Regulation 20/98: Education Development Charges – General](#)
- [Regulation 193/10: Restricted Purpose Revenues](#)
- [Regulation 298: Operation of Schools – General](#)
- [Regulation 374/23: Acquisition and Disposition of Real Property](#)

Other Documents and Agreements

- [Ministry B and SB Memos to School Boards](#)
- [Core Education Funding](#)

Please note that the information provided above does not constitute legal advice.

For advice on how the law applies to their situations, school boards should seek independent legal advice. The information included in this manual is provided for information purposes only and is not binding. If there are discrepancies between this manual and the regulations made under the [Education Act](#), the regulations prevail.

SUMMARY OF CHANGES

This section provides an overview of changes included in this version of the manual.

Board-by-Board Allocations

Board-by-board allocations for School Condition Improvement Funding, School Renewal, Capital Planning Capacity and Temporary Accommodations, have been included as an [appendix](#) for the 2026-27 school year.

Class Size Loading Factors

The class size loadings, used to calculate on-the-ground capacity, are being updated to align with secondary class size changes introduced in the 2019-20 school year and that were phased in over five years. These updated loadings will be applied when calculating enhanced top-up funding under both the School Operations Allocation and the School Renewal Allocation.

Capital Priorities Program - School Naming Policy

The *Education Act* requires school boards to obtain Minister approval to name a new school or to change the name of an existing school.

More information to follow on policies and procedures.

Enhanced Accountability Framework

Below are changes to the 'Key Milestones and Required Actions' section of the [Project Commitment milestone table](#):

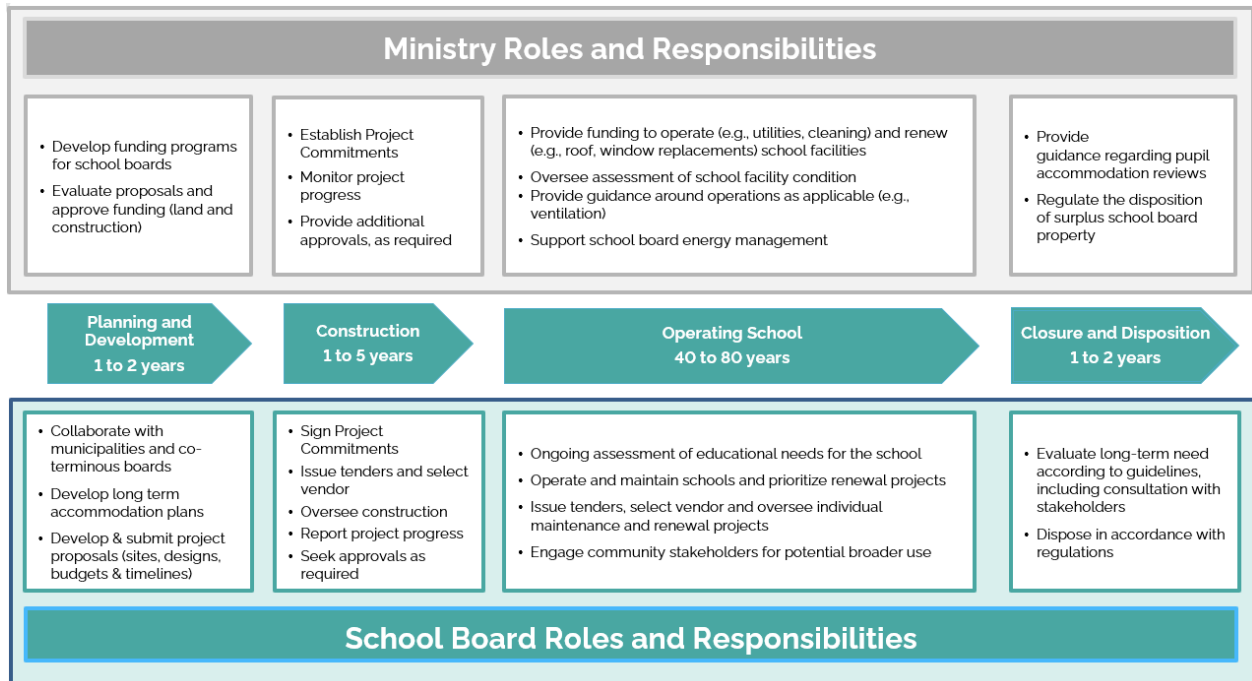
- Additional information regarding site acquisition
- School naming
- Scope change requests
- Demolition requests
- Pre-tender (within budget)
- Post-tender (within budget)

BUILDING, EXPANDING, AND RENEWING SCHOOLS (BERS)

As part of the provincial government’s efforts to build and invest in infrastructure, the ministry is working closely with school boards to ensure infrastructure investments meet the needs of the community and deliver good value for Ontario taxpayers.

Sections 1 and 2 of the manual outline the capital funding programs available to school boards for construction, purchase, additions, and renovations of schools and to maintain and improve the condition of schools.

The Life Cycle of a School



| | <u>Ministry Role and Responsibilities</u> | <u>School Board Role and Responsibilities</u> |
|--|--|---|
| <u>Planning and Development</u> (1 to 2 years) | <ul style="list-style-type: none"> • Develop funding programs for school boards • Evaluate proposals and approve funding (land and construction) | <ul style="list-style-type: none"> • Collaborate with municipalities and co-terminous boards • Develop long-term accommodation plans • Develop and submit project proposals (sites, designs, budgets and timelines) |
| <u>Construction</u> (1 to 5 years) | <ul style="list-style-type: none"> • Establish Project Commitments • Monitor project progress • Provide additional approvals, as required | <ul style="list-style-type: none"> • Sign and comply with Project Commitment requirements • Issue tenders and select vendor • Oversee construction • Report project progress • Seek approvals as required |
| <u>Operating School</u> (40 to 80 years) | <ul style="list-style-type: none"> • Provide funding to operate and renew school facilities • Oversee assessment of school facility condition • Provide guidance around operations as applicable • Support energy management • Support capital planning | <ul style="list-style-type: none"> • Ongoing assessment of schools' educational needs • Operate and maintain schools and prioritize renewal projects • Report project progress and support the facility condition assessments • Issue tenders, select vendor and oversee individual maintenance and renewal projects • Engage community stakeholders for potential broader use |
| <u>Closure and Disposition</u> (1 to 2 years) | <ul style="list-style-type: none"> • Provide guidance regarding pupil accommodation reviews • Regulate the disposition of surplus school board property | <ul style="list-style-type: none"> • Evaluate long-term need according to guidelines, including consultation with stakeholders • Dispose in accordance with regulations and guidelines |

SECTION 1: PLANNING AND CONSTRUCTION

Ministry Grant Programs

Capital Priorities Program

Overview

The Capital Priorities program is an annual program that provides school boards with an opportunity to identify their most urgent pupil accommodation needs for ministry funding consideration. Capital Priorities is the prime means of funding new schools (built or acquired), additions or major renovations.

Over the years, the Capital Priorities program was enhanced to reflect key government commitments to build and invest in infrastructure. Program improvements were made to speed up the construction of new schools through enhanced design standardization, streamlined approval requirements and greater transparency and accountability.

Successful submissions will include detailed information regarding site identification, design plans, project timelines and cost estimates. Priority will be given to projects that are best positioned to be completed in a timely manner. Submissions must include details regarding site status, design plans with cost estimates, and a clear schedule with project milestones indicating a path to project completion.

The Capital Priorities program provides a one-window intake to also include requests for the Canada-Ontario (CAN-ON) program. Annual program requirements are provided through memorandums.

*New – Intake of Canada-Ontario Agreement for Minority-Language Education and Second Official-Language Instruction for 2024-25 to 2027-28 (CAN-ON) funding requests:

Under CAN-ON Agreement, the ministry receives federal funding to support the delivery of French-language education and French as a second language instruction. As noted in the 2025-26 Capital Priorities Program Guide, French language school boards can submit requests for school community spaces and/or child care space (including standalone child care space).

*New – School naming approvals:

The *Education Act* requires school boards to obtain Ministerial approval for naming a new school or renaming an existing one. Following the approval of a Capital Priorities project, school boards will receive instructions for submitting a school naming application. For additional details, refer to the [Project Commitment milestone table](#). More information to follow on policies and procedures.

Eligibility Criteria

Projects can be submitted under one or more of the following categories:

- Accommodation pressures;
- Replacing schools due to their condition;
- Supporting past consolidation decisions;
- Providing access to French-language education rights holders in under-served areas; and
- Creating new licensed child care spaces in schools as part of larger capital requests.

The following projects are not considered eligible for Capital Priorities funding purposes:

- Projects for child care spaces that are not associated with a school project request (i.e., child care only project requests);
- Projects associated with consolidations and/or closures where a Pupil Accommodation Review has not been completed;
- Projects addressing the renewal needs of a facility; and
- Projects addressing school board administrative space.

Evaluation Criteria

The ministry assesses all submitted projects using project-specific quantitative and qualitative measures depending on the category of the project. Special consideration may be given to solutions that promote innovative approaches, such as schools in joint-use facilities with coterminous school boards or other third parties.

School boards can refer to the latest annual Capital Program Guidelines that can be downloaded from the Capital and Business Support Division SharePoint site for more detail.

Need Assessment

To be considered for funding approval, project submissions must demonstrate a critical and urgent pupil accommodation need. Pupil accommodation needs may include accommodation pressures, replacement schools and French language access. New licensed child care spaces in schools may also be considered as part of larger capital requests.

Each capital project submitted by school boards was initially assessed based on the identified "need" to address accommodation pressures caused by increased enrolment. This evaluation was guided by the following metrics and criteria for the 2025-26 Capital Priorities program:

Accommodation Pressure Metric:

- Current utilization (SY 2024-25) had to be equal to or greater than 95%, including nearby area schools; and
- For the proposed scenario with the new project, utilization for the project and area schools had to reach 100% or higher by year five, after the project's completion.

Projects within this metric threshold were reviewed to determine if temporary accommodations or alternative accommodation solutions were available.

The ministry recognizes that many of the projects that were not funded will be ongoing priorities for school boards and is supportive of boards submitting updated business cases in future rounds of Capital Priorities.

French Language Access Metric:

The French Language Access analytical framework consists of a multi-factor approach designed to ensure French language rights and equitable access.

1. Proximity – nearest French language school
 - Elementary – 10 kms
 - Secondary – 15 kms
2. An assessment, informed by Statistics Canada data, evaluating the project's relative impact on French language rights holders within the approximate catchment area

Facility Condition/Replacement Projects:

Projects with identified condition issues or those requiring a replacement/consolidation solution were assessed based on the overall condition of the school (including any health and safety concerns), the completed Pupil Accommodation Review, and the resulting Net Present Value.

Note: Projects identified as having multiple needs – such as both facility condition issues and accommodation pressures – were evaluated against both sets of criteria.

For projects that included a consolidation solution and/or addressing facility condition, value for money was assessed based on whether the resulting Net Present Value was negative, as communicated with the sector.

Project Readiness Assessment

When preparing Capital Priorities submissions, school boards are required to complete a project readiness assessment, which will be taken into consideration along with the need assessment. The submission should include detailed information regarding site identification, design plans, project timelines and cost estimates. Priority will be directed toward projects that demonstrate the greatest potential for timely completion. Site readiness will be assessed to ensure that recommended projects are able to be completed in a timely manner.

In order to support project readiness with regards to project design, the ministry has created the EDU Design Catalogue as a primary reference for school boards to identify potential project designs for their submissions.

To leverage standardization of design and provide flexibility to school boards, school boards are required to identify and provide a design with their project submission from the following options:

- A.** Selection from EDU's Design Catalogue
- B.** Other recently used repeat designs (tendered since 2021)

Note: School boards are encouraged to leverage option A or B for new elementary school projects.

- C.** New Design: For other projects where a repeat design may not be feasible, school boards may be provided an exception and submit a new design. These projects include:
 - Additions/renovations;
 - Projects with unique site constraints;
 - Podium or vertical schools;
 - Schools in joint-use facilities; and
 - Secondary schools; however, school boards are encouraged to leverage repeat builds to support design standardization and other project efficiencies.

Joint Use Facilities

The ministry encourages all school boards to consider collaborative capital project arrangements. This includes maximizing the opportunities for co-location.

There are two types of joint use schools that will be considered for funding:

- Schools in joint-use facilities shared with a coterminous board; and
- Schools in joint-use facilities shared with municipalities, local community organizations and other third-party partners.

School boards must ensure that joint-use capital proposals meet the capital and accommodation needs of the boards involved in the solution. Prior to submitting a project proposal for funding approval, school boards must explore joint-use opportunities with their coterminous boards.

Examples of joint-use arrangements may include:

- Two school boards both operating elementary or secondary programs in the same building and sharing the gymnasium, playing fields and/or specialty classrooms such as science and shop labs; or
- Two school boards operating in different wings and attached through common areas such as a shared school library or public library.

Examples of what would not be considered schools in a joint-use facility, for the purposes of this program, include arrangements where:

- Schools of two distinct school boards are situated on one campus but are not located in one building; or
- Two schools of two distinct school boards are situated in different buildings, but schedule access to the same sport field, sport facility or any other education related facility (e.g., outdoor learning centres, etc.).

Urban and Innovative Schools

The ministry encourages school boards to pursue opportunities to explore new, innovative ways to build schools, such as vertical schools and podium schools. The ministry looks forward to working with school boards on advancing these and other initiatives that are part of the ministry's ambitious capital agenda to ensure funding, programs and supports continue to meet the needs of students and school boards across the province.

Board Performance Assessment

As part of the Capital Priorities evaluation process, school boards are assessed on their performance history in delivering capital projects, including the following:

- School board's demonstrated willingness to participate with coterminous school boards in joint-use opportunities;
- School board's ability to manage project costs in alignment with the ministry benchmarks as evidenced by past projects. Whether a school board is leveraging standardized designs through repeat designs is also taken into consideration;
- School board's ability to deliver projects within the target timeframes as evidenced by the past projects;
- School board's history of meeting the ministry's capital accountability measures;
and
- Number and status of the projects a school board currently has underway.

Funding Methodology

Project Funding

Project funding amounts are determined using cost estimations submitted by a school board and include ministry adjustments to account for cost escalation, site and municipal costs, space benchmark compliance and construction rate caps. Details of project funding are included in the project approval letter sent to school boards.

If additional project costs are required after ministry approval, school boards can request additional funding by providing further information to the ministry for consideration.

Funding amounts for projects are generated on a cost per square foot basis based on the proposed Gross Floor Area of the new school, addition, and/or retrofit submitted to the Ministry within 90% of the sample school benchmark outlined in the ministry's Facility Space Template.

For each Capital Priorities round, the funding per square foot is re-examined by monitoring the most recently pre and post tender results of school projects across the province. This ensures that projects are funded sufficiently and equitably to current market conditions.

For the 2025-26 Capital Priorities program, new schools were funded at \$470 per square foot, additions at \$550 per square foot, and retrofits at \$550 per square foot. This demonstrates an increase and refinement from the previous 2024-25 Capital Priorities funding year.

| Funding Year | New school | Addition | Retrofit |
|---------------------|-------------------|-----------------|-----------------|
| 2025-26 | \$470 / sq.ft | \$550 / sq.ft | \$550 / sq ft |
| 2024-25 | \$450 / sq.ft | \$450 / sq.ft | \$450 / sq ft |

School Board Reporting/Accountability

Financial Reporting

Once a school board receives an allocation approval through the Capital Priorities program, the project funding allocation will be reported in the List of Schools Eligible for Funding Under Capital Priorities, Land Priorities, Community Hub Replacement, Child Care Capital, and EarlyON Child and Family Centres Capital as enacted through the most up to date regulation.

School boards are required to report expenditures when incurred against the project allocation through Education Financial Information System submissions for the Estimates, Revised Estimates, March Report and Financial Statements.

Cash Flow

Capital Priorities funding operates on a modified grant payment process where cash flow is based on school board spending. There are two annual reporting periods for this program:

- For the period of September 1 to March 31, all related expenditures are recorded in the school board's March Report; and,
- For the period of April 1 to August 31, all related expenditures are recorded in the school board's financial statements.

School boards are provided funding for the short-term interest costs related to these capital programs, reflecting that cash flows occur on a twice-annual basis.

This is not applicable for school authorities. For additional information, please contact your Capital Analyst.

Project Reporting

Since 2023-24, the Enhanced Accountability Framework was redesigned to provide a framework for major capital construction projects. The ministry's streamlined process reduces administrative burden and allows for a clear path for project success.

Capital accountability measures apply to all new school board capital projects related to new schools, additions, and major school retrofits, including child care and EarlyON projects and CAN-ON projects.

School boards need to follow the ministry's Enhanced Capital Accountability Framework:

- All successful Capital Priorities projects will be subject to a Project Commitment, which will include a clear schedule, budget and scope of the project as submitted by the school board and agreed upon by the ministry. The Project Commitment will establish ministry expectations for successful project delivery, including key milestones that boards will need to comply with.

- School boards will be responsible and accountable for implementing appropriate measures to ensure that projects are completed within the schedule, budget and scope established in the Project Commitment.
- The ministry will meet with school boards to review project progress reports on a regularly scheduled basis to monitor the progress of approved projects. Project progress status updates will be included as part of the monthly meetings.
- Through regular monthly meetings with school boards, the ministry will be seeking updates from school board staff on key project milestones as projects proceed from funding to opening. During these conversations, school boards will have the opportunity to advise the ministry of any risks or unforeseen events that could either delay construction or increase the project cost.

Project Commitment Process Framework

Project Commitment Process

As part of the ministry’s Enhanced Accountability Capital Framework, a Project Commitment process has been developed to establish a clear pathway for project delivery and completion. The Project Commitment acts as a roadmap, defining key milestones and timelines to ensure projects remain on schedule and within budget. Additionally, it fosters collaboration between the board and the ministry throughout project implementation.

The attached Project Commitment Process outlines the critical milestones in the project life cycle and helps boards understand the necessary requirements at each stage of progress. The general premise of the process is not new but rather streamlined to enhance efficiency.

Outlined in the chart below is the Project Commitment Process.

Key Milestones and Required Actions

| Milestone | Scenario | School Board Requirements for the Ministry | Ministry Action Items | Outcome |
|------------------------------------|---|---|--|--|
| Site Acquisition | 1. Project site owned when project approved | <input type="checkbox"/> N/A | <input type="checkbox"/> N/A | <input type="checkbox"/> Milestone in Project Commitment letter will indicate complete status when sent to the school board for signature |
| Site Acquisition (100% EDC) | 2. Site Acquisition to be fully funded by EDC - Notification of Site Required | <input type="checkbox"/> Notification of Site Acquisition Form and other documents as listed in Capital Policy and Program Manual (Section 1: Planning and Construction & Section 3: Closure, Disposition, and Acquisition) | <input type="checkbox"/> Review submitted materials <input type="checkbox"/> Follow-up questions, if required | <input type="checkbox"/> Ministry acknowledgement letter and amended Project Commitment (if applicable) to the school board for the acquisition or ministry to notify the board within 60 days of notification, not to proceed |

| Milestone | Scenario | School Board Requirements for the Ministry | Ministry Action Items | Outcome |
|---|--|---|--|---|
| Site Acquisition (Land Priorities Funding Request) | 3. Site Acquisition Requiring Land Priorities Funding-Site Notification and Funding Request Required | <input type="checkbox"/> Notification of Site Acquisition Form and other documents as listed in Capital Policy and Program Manual (Section 1: Planning and Construction & Section 3: Closure, Disposition, and Acquisition) | <input type="checkbox"/> Review submitted materials <input type="checkbox"/> Follow-up questions, if required | <input type="checkbox"/> Ministry letter to the school board regarding response to proposed site acquisition and funding request and amendment to Project Commitment, if applicable |
| New School Naming Approval Requests | Naming of a new school (Associated with a Capital Priority project) More information to follow. | - | - | - |
| Facility Space Template (FST) (Approved) | 1. Approval confirmed via original funding letter | N/A – Space template submitted in the original Capital Priorities submission approved | N/A | <input type="checkbox"/> Milestone in Project Commitment letter will indicate complete status when sent to the school board for signature |

| Milestone | Scenario | School Board Requirements for the Ministry | Ministry Action Items | Outcome |
|---|---|--|--|--|
| Facility Space Template (FST) (Not Approved) | 2. Did not receive approval via original funding letter | <input type="checkbox"/> Contact Capital Analyst to discuss outstanding issues and submit an updated FST Form from CP Business Case for approval <input type="checkbox"/> May require submission of other documents including schematic design and Class D cost consultant report, if project approved prior to 2023-24 | <input type="checkbox"/> Review and provide response to approval request <input type="checkbox"/> Update status in ministry documents | <input type="checkbox"/> Email from Capital Analyst to School Board in response to FST request. <input type="checkbox"/> Any changes to the approved scope that are reflected in the space template will require the Minister's approval. (See Scope Change milestone for additional information) |
| Scope Change Requests (Boards to seek approval prior to completion of designs and pre-tender check in) | 1. Change in pupil places or classrooms. 2. Change in child care spaces 3. Addition of community spaces or other partnerships | <input type="checkbox"/> Contact Capital Analyst to discuss scope changes <input type="checkbox"/> Submit an updated FST Form from CP Business Case for approval <input type="checkbox"/> Consult with Capital Analyst to confirm the submission of other documents, | <input type="checkbox"/> Review submitted application <input type="checkbox"/> Follow-up questions, if required | <input type="checkbox"/> Ministry letter to the school board with response to the scope change request |

| Milestone | Scenario | School Board Requirements for the Ministry | Ministry Action Items | Outcome |
|---------------------------------|--|---|---|---|
| | | <p>including schematic design and revised project cost estimate</p> <p><input type="checkbox"/> Scope changes associated with change in OTG will require current enrolment projections, as per Capital Priorities submission</p> | | |
| Site Plan Approval (SPA) | 1. Confirmation of SPA | <input type="checkbox"/> Email to Capital Analyst when SPA is granted including conditional approval | <input type="checkbox"/> Update status in ministry documents | N/A |
| Demolition Approval | 1. Partial or complete demolition of a school as per section 196 of the Education Act. | <p><input type="checkbox"/> Capital Project Budget Form</p> <p><input type="checkbox"/> Cost estimate and details of demolition schedule</p> <p><input type="checkbox"/> If student accommodation is impacted, details on interim accommodation plan.</p> | <p><input type="checkbox"/> Review submitted application</p> <p><input type="checkbox"/> Follow-up questions, if required</p> | <input type="checkbox"/> Ministry letter providing response to request for approval to proceed with demolition. |

| Milestone | Scenario | School Board Requirements for the Ministry | Ministry Action Items | Outcome |
|---|---|--|---|--|
| <p>Pre-Tender</p> <p>Ministry Check-In Date</p> <p>(Within Budget)</p> | <p>1. Overall project budget (construction and soft costs) is within approved funding in the Project Commitment letter</p> | <p><input type="checkbox"/> Project Delivery Form: Pre-Tender Status</p> <p><input type="checkbox"/> Cost Consultant Report (min 80% of design, Class A or B)</p> <p><input type="checkbox"/> Detailed Designs</p> <p><input type="checkbox"/> Capital Project Budget Form</p> <p><input type="checkbox"/> Child Care Floor Plan Approval, if applicable</p> <p><input type="checkbox"/> Final FST that complies with detailed designs</p> | <p><input type="checkbox"/> Review submitted materials</p> | <p><input type="checkbox"/> School boards may proceed to tender once the signed attestation section of the Project Delivery Form: Pre-Tender Status has been submitted along with the required documentation</p> <p><input type="checkbox"/> Ministry approval/confirmation is not required</p> <p><input type="checkbox"/> Ministry staff will follow-up if there are any issues with submitted information</p> |
| <p>Pre-Tender</p> <p>Ministry Check-In Date</p> <p>(Not Within Budget)</p> | <p>1. Overall project budget (construction and soft costs) is NOT within approved funding in the Project Commitment letter - Board requires additional funding including acknowledgement to apply EDC funds</p> <p>Note: demolition of partial or complete building requires</p> | <p><input type="checkbox"/> Project Delivery Form: Pre-Tender Status</p> <p><input type="checkbox"/> Cost Consultant Report (min 80% design, Class A or B)</p> <p><input type="checkbox"/> Detailed Designs</p> <p><input type="checkbox"/> Capital Project Budget Form (Former ATP Form)</p> <p><input type="checkbox"/> Child Care Floor Plan</p> | <p><input type="checkbox"/> Review submitted materials</p> <p><input type="checkbox"/> Follow-up questions, if required</p> | <p><input type="checkbox"/> Ministry letter to school board with response to funding request and direction on tendering project</p> <p><input type="checkbox"/> Amendment to Project Commitment, if funding request approved</p> <p>Note: requests triggering \$50M threshold or top up to previously approved MPIP budget, will require Treasury Board Approval prior to ministry providing</p> |

| Milestone | Scenario | School Board Requirements for the Ministry | Ministry Action Items | Outcome |
|---|---|---|---|---|
| | Minister's approval as per section 196 of the Education Act | Approval, if applicable <input type="checkbox"/> Final FST that complies with detailed designs | | direction to the school board |
| Tender Issue Date | 1. Status Confirmation | <input type="checkbox"/> Update Capital Analyst via email | <input type="checkbox"/> Update Ministry Documents | N/A |
| Post-Tender Ministry Check-In Date (Within Budget) | 1. Project budget based on tender results is within approved funding in the Project Commitment letter | <input type="checkbox"/> Project Delivery Form: Post-Tender Status <input type="checkbox"/> Tender Bid Results <input type="checkbox"/> Capital Project Budget Form | <input type="checkbox"/> Review submitted materials | <input type="checkbox"/> School boards may proceed to award tender once the signed attestation section of the Project Delivery Form: Post-Tender Status has been submitted. <input type="checkbox"/> Ministry approval/confirmation is not required <input type="checkbox"/> Ministry staff will follow-up if there are any issues with submitted information |

| Milestone | Scenario | School Board Requirements for the Ministry | Ministry Action Items | Outcome |
|---|---|--|--|---|
| Post-Tender Ministry Check-In Date (Not Within Budget) | 2. Project budget based on tender results is NOT within approved funding in the Project Commitment Letter, requires additional funding | <input type="checkbox"/> Project Delivery Form: Post-Tender Status <input type="checkbox"/> Tender Bid Results <input type="checkbox"/> Capital Project Budget Form <input type="checkbox"/> Information on value engineering or other cost saving strategies applied | <input type="checkbox"/> Review submitted materials <input type="checkbox"/> Follow-up questions, if required | <input type="checkbox"/> Ministry letter to school board with response to funding request and direction on awarding tender <input type="checkbox"/> Amendment to Project Commitment, if applicable Note: requests triggering \$50M threshold or top up to previously approved MPIP budget, will require Treasury Board Approval prior to ministry providing direction to the school board |
| Construction Start Date | 1. Status Confirmation | <input type="checkbox"/> Update Capital Analyst via email or via monthly meeting when started | <input type="checkbox"/> Update Ministry Documents | N/A |
| Substantial Completion Date | 1. Status Confirmation | <input type="checkbox"/> Update Capital Analyst via email when attained | <input type="checkbox"/> Update Ministry Documents | N/A |
| Project Opening Date | 1. Status Confirmation | <input type="checkbox"/> Update Capital Analyst via email on confirmed opening date | <input type="checkbox"/> Update Ministry Documents | N/A |
| Financial Close-Out | 1. Final financial reconciliation of completed project (<i>Within 12 months of</i> | <input type="checkbox"/> Financial Close-Out Ministry Form | <input type="checkbox"/> Review and follow-up questions | <input type="checkbox"/> If an amendment to the Project Commitment is not required, email will |

| Milestone | Scenario | School Board Requirements for the Ministry | Ministry Action Items | Outcome |
|-----------|------------------------------|--|--------------------------------|--|
| | <i>project opening date)</i> | <input type="checkbox"/> Capital Project Budget Form | with school board, if required | <p>be sent by the Capital Analyst to the school board confirming final review completion.</p> <input type="checkbox"/> For changes to allocated funding, a ministry letter will be sent to the school board along with final Project Commitment Amendment |

For more information regarding Capital Priorities, please contact your Capital Analyst.

Child Care Capital

Overview

Child Care Capital funding can be accessed through broader project submissions made on an annual basis through the Capital Priorities program. The ministry will consider funding child care centre capital projects in schools where there is a need for new child care construction and/or renovations to existing child care spaces for children 0 to 3.8 years of age.

All submissions must be linked to a larger capital priorities project submission.

All licensed child care space must be built in accordance with the *Child Care and Early Years Act*.

Eligibility Criteria

Eligible capital expenses include the following:

- First-time equipping; and
 - Expenses incurred to meet Building Code standards that qualify under the [District School Board & School Authority Tangible Capital Assets: Provincial Accounting Policies & Implementation Guide](#)
- Ineligible capital expenses:
- Capital funding for child care cannot be used to address other school board capital needs.
 - Capital funding is not provided for school-age child care spaces, as the ministry does not fund exclusive space for before and after school child care programs. Child care funding must be directed only towards child care capital projects.
 - Accommodation costs (e.g., rent, heating, lighting, cleaning, maintenance, and repair costs) are the sole responsibility of the early years' operator on a cost-recovery basis, and are not eligible for capital child care funding.

Evaluation Criteria

All child care projects must have support from their local Consolidated Municipal Service Managers (CMSM) or District Social Services Administration Boards (DSSAB).

For all child care project requests submitted through Capital Priorities, the school boards and CMSMs/DSSABs are required to complete the Joint Child Care Submission - Capital Funding for Child Care Template.

- The Joint Submission includes project details and confirms that the child care centre program meets all eligibility and viability requirements.
- The Joint Submission template affirms that the proposed new space will not result in an operating pressure for the CMSM or DSSAB.
- The requests for capital funding must be signed by both the school board and the CMSM/DSSAB.

A proposal for child care capital funding should include the following:

- Any trends or significant changes in neighbourhood demographics for children 0 to 3.8 years of age;
- Statistics regarding the demand for child care (example: waitlists);
- Considerations for school selection for child care, including analysis of other potential school locations;
- Details on how the space will be built (example: new space or a retrofit), site and floor plans, if available, including whether it will displace any existing rooms;
- Any alternative plans for accommodating the child care if the project is not funded;
- Identification of existing child care at the proposed site - does the current building layout support an addition to be constructed near the existing child care; and
- Plans for relocating child care in facilities being closed as part of a solution.

When selecting a school to build a child care centre, school boards and CMSMs/DSSABs should consider available operating funding, cost effectiveness of the capital project including unique site costs, child care service gaps, school capacity, location, long-term viability, age groups, demand, and the local child care plan, prior to signing the Joint Child Care Submission.

Please see the annual Capital Priorities program guidelines that can be downloaded from the Capital and Business Support Division SharePoint site for more detail

Funding Methodology

Child Care Centre Capital Funding

Project funding amounts are determined using cost estimations submitted by a school board and include ministry adjustments to account for cost escalation, site and municipal costs, space benchmark compliance and construction rate caps. Details of project funding are included in the project approval letter sent to school boards.

If additional project costs are required after ministry approval, school boards can request additional funding by providing further information to the ministry for consideration.

Please refer to the [funding benchmarks table](#).

School Board Reporting/Accountability

Financial Reporting

Once a school board receives a child care allocation approval, the project funding allocation will be reported in the List of Schools Eligible for Funding Under Capital Priorities, Land Priorities, Community Hub Replacement, Child Care Capital, and EarlyON Child and Family Centres Capital as enacted through the most up to date regulation.

School boards are required to report expenditures when incurred against the project allocation through Education Financial Information System submissions for the Estimates, Revised Estimates, March Report and Financial Statements.

Cash-Flow

Capital Priorities funding operates on a modified grant payment process where cash flow is based on school board spending. There are two annual reporting periods for this program:

- For the period of September 1 to March 31, all related expenditures are recorded in the school board's March Report; and,
- For the period of April 1 to August 31, all related expenditures are recorded in the school board's financial statements.

School boards are provided funding for the short-term interest costs related to these capital programs reflecting that cash flows will occur on a twice-annual basis.

This is not applicable for school authorities. For additional information, please contact your Capital Analyst.

Project Reporting

School boards are to adhere to the same requirements as for the Capital Priorities program. Please refer to the [Project Commitment milestone table](#).

Child Care Licensed Spaces – Floor Plan Approval

For all school based child care capital projects:

School boards, CMSMs and DSSABs and/or child care operators should contact their child care licensing representative as soon as possible, as all child care centre capital projects require a floor plan approval letter issued by the ministry's Child Care Quality Assurance and Licensing Branch.

This letter must be shared with the school board's Capital Analyst as part of the pre-tender milestone as indicated in the Project Commitment milestone table.

To streamline the floor plan approval process, school boards, CMSMs and DSSABs and/or child care operators should note to their child care licensing representative if the child care floor plan has been used in the past (i.e., a repeat child care floor plan design) or if the child care floor plan will be used for multiple child care sites in the near future.

For more information regarding child care capital, please contact your Capital Analyst.

Land Priorities

Overview

The Land Priorities Grant program is one of two funding sources available to school boards to acquire land to support an approved or future capital project, or for health and safety reasons. It is the source of funding to buy land or prepare sites for school boards that are not eligible to collect revenue from Education Development Charges (EDCs).

School boards can request Land Priorities funding to:

- Support previously approved capital projects;
- For capital projects that are planned for a future Capital Priorities round to help increase the project's 'shovel readiness';
- For sites that are being purchased from another school board facilitated through the Ministry's Surplus Disposition process that may contain an existing school facility (only covers the land portion of the acquisition); or
- For health and safety reasons that support existing schools or accommodation needs.

Land Priorities funding can be requested at any time during the year to support a previously approved Capital Priorities project or as an ad hoc request.

Like all site acquisitions regardless of funding source, Land Priorities funding requests for land are reviewed on a 'need' and 'site-suitability' basis. School boards are not required to have a previously approved project through the Capital Priorities program in order to request Land Priorities funding; however, in that event, the school board then must submit documentation to demonstrate the 'need' for the site.

For detailed information, please see the [Funding Methodology](#) section below.

Eligibility Criteria

School boards can request funding through the Land Priorities program to support the following:

- The acquisition of a site for the construction of a new school, including child care centre;
- The acquisition of land adjacent to existing schools for expansion, including additions, child care centres or health and safety reasons;
- Site improvements to make the sites suitable for construction, such as soil remediation, additional fill, or demolition of existing structures; and
- Addressing extraordinary municipal requirements.

The Land Priorities grant program supports costs that are directly attributed to acquiring and servicing the site. Below provides some examples of what costs are covered by the program:

- Cost of site;
- Costs related to studies or assessments conducted for the consideration of the acquisition such as third-party appraisal, environmental assessments, soil analysis, etc.;
- Soft costs such as legal fees, agent commission fees, and land transfer taxes; and
- Costs to service the land in preparation for construction (environmental remediation, municipal service lines, grading etc.) that have not been supported through the Capital Priorities program.

School boards are required to adhere to the maximum site size depending on the number of pupil places that are estimated to be constructed for that particular size as per the Education Development Charge regulation (Ont. Reg. 20/98 – Education Development Charges - General).

The ministry does not identify specific situations in which a site size may exceed the sizes specified in the regulation. When the area of any proposed site exceeds the site designations in the below table, justification as to the need should be provided.

| Number of Pupils Elementary | # of Acres Elementary | Number of Pupils Secondary | # of Acres Secondary |
|-----------------------------|-----------------------|----------------------------|----------------------|
| 1 to 400 | 4 | 1 to 1000 | 12 |
| 401 to 500 | 5 | 1001 to 1100 | 13 |
| 501 to 600 | 6 | 1101 to 1200 | 14 |
| 601 to 700 | 7 | 1201 to 1300 | 15 |
| 701 or more | 8 | 1301 to 1400 | 16 |
| - | - | 1401 to 1500 | 17 |
| - | - | 1501 or more | 18 |

Funding Methodology

Once a school board has identified a site that they would like to purchase using Land Priorities funding, pursuant to subsection 195 of the *Education Act* and *O. Reg. 374/23 - Acquisition and Disposition of Real Property*, a school board is required to notify the minister of its intent to acquire (purchase, lease, or expropriate) the land before the acquisition or application.

At the time of notification, the school board should request the amount of Land Priorities funding required to support the land acquisition and site preparation costs.

All site acquisition notifications and funding requests must demonstrate the suitability of the site for the construction of a new school and, if applicable, the 'need'.

For all site acquisitions, school boards are required to follow the notification and funding requirements in accordance with Section 195 of the *Education Act* and [Ontario Regulation 374/23](#). For an overview of the process, please see the [Acquisition of Sites or Facilities](#) section of the manual.

School Board Reporting/Accountability

Financial Reporting

Once a school board receives an allocation through the Land Priorities program via a letter from the ministry, the allocation by project will be reported in in the List of Schools Eligible for Funding Under Capital Priorities, Land Priorities, Community Hub Replacement, Child Care Capital, and EarlyON Child and Family Centres Capital as enacted through the most up to date regulation.

School boards are required to report expenditures incurred against the project allocation through Education Financial Information System submissions for the Estimates, Revised Estimates, March Report and Financial Statements.

Cash Flow

Land Priorities funding operates on a modified grant payment process where cash flow is based on school board spending. There are two annual reporting periods for this program:

- For the period of September 1 to March 31, all related expenditures are recorded in the school board's March Report; and,
- For the period of April 1 to August 31, all related expenditures are recorded in the school board's financial statements.

School boards are provided funding for the short-term interest costs related to this funding program reflecting that cash flows will occur on a semi-annual basis. School boards are also required to provide all the necessary information regarding the site as required in the Education Capital Information System (ECIS).

School boards are responsible and accountable for implementing appropriate measures to ensure site acquisitions are completed efficiently and effectively to protect taxpayers' dollars.

In some cases, the Land Priorities funding granted may be reclaimed by the ministry.

This is not applicable for school authorities. For additional information, please contact your Capital Analyst.

Project Reporting

Through regular monthly meetings with school boards, the ministry will be seeking updates from school board staff on key project milestones as projects proceed from funding to opening. During these conversations, school boards will have the opportunity to advise the ministry of any risks or unforeseen events that could either delay construction or increase the project cost.

These monthly conversations will also include discussion of potential new sites that may be required to accommodate new schools in the future.

Please refer to the [Project Commitment milestone table](#).

For more information regarding Land Priorities, please contact your Capital Analyst.

Temporary Accommodation

Overview

The ministry will continue to fund future Temporary Accommodation Allocations based on the proportion to school boards' historical share of temporary accommodation activity. This funding may be used for portable moves, leases, and purchases, as well as for lease costs for permanent instructional space.

Eligibility Criteria

All school boards are eligible to receive the Temporary Accommodation Allocation to address fluctuating accommodation needs through the use of portables and/or operating lease costs for permanent spaces.

Funding Methodology

The Temporary Accommodation Allocation is modelled on a board's portable activity (new purchases or relocations) and reported lease costs. The portable activity component of this allocation is based on the three-year historical average of the changes to school specific portable counts as confirmed during the Data Validation Process. The lease component is based on the operating lease cost for permanent spaces reported in Data form A2 – Enveloping – Temporary Accommodation of the Education Financial Information System (EFIS) Revised Estimates.

School Board Reporting/Accountability

Financial Reporting

School boards are required to provide all the necessary Temporary Accommodation information in EFIS and ECIS or as requested by the ministry.

The use of funds from the Temporary Accommodation Allocation is subject to audit. The ministry may follow up on reported expenditures. Failure to provide details when requested could result in the ministry either having to recover or withhold funds. Where the Temporary Accommodation Allocation is insufficient or unavailable, school boards can use funds from the School Renewal Allocation to support the repair, retrofit and replacement of existing portables.

Boards are encouraged to use their Temporary Accommodation Allocation prior to directing School Renewal Allocation funds towards existing portable costs. Renewal funding cannot be used for the addition of portables that would increase the board's inventory.

School boards can also look at using their School Operations Allocation to support operating costs such as moves/short-term leases.

For more information regarding temporary accommodation, please contact your Capital Analyst.

Refer to [Appendix B](#) for 2026-27 Temporary Accommodation Allocations by board.

Other Revenue Sources

Education Development Charges

Overview

Education Development Charges (EDCs) are one of two funding sources available to school boards to acquire land to support an approved or future capital project. EDC revenue is the exclusive funding source for the acquisition and preparation of new sites for eligible school boards to manage pupil growth from new development.

EDCs are generated by an adopted by-law charge within the school board's jurisdiction on new construction to support the need to purchase land and prepare sites for new schools to accommodate students coming from new housing development. As of 2019, lower cost alternatives to site acquisitions such as Alternative Projects can be covered by EDC revenue, or the use of Localized Education Development Agreements with developers to obtain land in lieu of charging the EDC by-law rate.

School boards are provided with the general authority to impose EDCs for new school sites. Division E of Part IX of the *Education Act, Ontario Regulation 20/98 (Education Development Charges – General)*, as amended, provides requirements for determining a school board's eligibility to impose EDCs on new development, and the calculation of the charges.

EDC revenue is intended to be used to purchase sites that are fully or partially eligible, as identified in the school board's EDC background study. Sites that are not fully or partially EDC eligible will require Land Priorities funding to supplement the acquisition cost. In the event that the site was not identified in the EDC background study, the school board will need to demonstrate that the site is addressing new students coming from growth.

See the [Land Priorities](#) section of this manual for more information.

Eligibility Criteria

EDC rates are set out in by-laws approved by school boards, which are reviewed every five years. Before approving a by-law, school boards are required to submit a background study to the ministry, which outlines, among other things, anticipated enrolment growth from development, the number of school sites required, Alternative Projects, Local Education Development Agreements (LEDA) and any capacity exemption requests.

Before approving an EDC by-law, a school board is required to:

- Demonstrate that the school board’s projected five-year average elementary or secondary enrolment within its jurisdiction exceeds the school board’s elementary or secondary capacity; or the school board’s current EDCs financial obligations exceed the revenues reported in the EDCs Reserve Fund;
- Prepare an EDC background study (which includes details on the calculation of the EDC rate, Alternative Projects and LEDAs); and
- Receive written approval from the Minister of Education of the estimated enrolment projections, number of new school sites required to accommodate students outside of existing capacity, Alternative Projects, LEDAs and the exclusion of any available capacity.

Site Acquisition Process

Once a school board has identified land that it would like to purchase using EDC funding, pursuant to Subsection 195 of the *Education Act* and *O. Reg. 374/23 – Acquisition and Disposition of Real Property*, a school board is required to notify the minister of its intent to acquire (purchase, lease or expropriate) the land before the acquisition or application.

Upon receipt of that notice, the ministry will conduct a detailed review and respond accordingly. The approval of the site requirements in the EDC background study is not a determination under Section 195 of the *Education Act* but rather only subject to Section 10(1) of *O. Reg. 20/98 Conditions of Passage of By-Law*.

All site acquisition notifications and funding requests must demonstrate ‘site-suitability’ for the construction of a new school, and, if applicable, the ‘need’.

School boards are responsible and accountable for implementing appropriate measures to ensure site acquisitions are completed efficiently and effectively to protect taxpayers’ dollars. Any application of EDC revenues should align with the land requirements as set out in the board’s EDC background study which demonstrate the ‘need’.

School boards are required to adhere to the maximum site size depending on the number of pupil places that are estimated to be constructed for that particular size as per the Education Development Charge regulation (Ont. Reg. 20/98 – Education Development Charges - General).

The ministry does not identify specific situations in which a site size may exceed the sizes specified in the regulation. When the area of any proposed site exceeds the site designations in the below table, justification as to the need should be provided.

| Number of Pupils Elementary | # of Acres Elementary | Number of Pupils Secondary | # of Acres Secondary |
|--|----------------------------------|---------------------------------------|---------------------------------|
| 1 to 400 | 4 | 1 to 1000 | 12 |
| 401 to 500 | 5 | 1001 to 1100 | 13 |
| 501 to 600 | 6 | 1101 to 1200 | 14 |
| 601 to 700 | 7 | 1201 to 1300 | 15 |
| 701 or more | 8 | 1301 to 1400 | 16 |
| - | - | 1401 to 1500 | 17 |
| - | - | 1501 or more | 18 |

For all site acquisitions, school boards are required to follow the notification and funding requirements in accordance with Section 195 of the *Education Act* and [Ontario Regulation 374/23 – Acquisition and Disposition of Real Property](#).

For an overview of the process, please see [Acquisition of Sites or Facilities](#) section of this manual.

Capital Planning Capacity Funding

Overview

The Capital Planning Capacity program, as part of the Core Education Funding, supports school boards in acquiring additional resources to support a range of capital planning-related activities with a particular focus on data management and capacity building.

Data Management

Funding for Data Management supports school boards to increase decision making capacity by enhancing the ability to update and manage school facility data in a timely manner.

Capacity Building

Funding for Capacity Building supports school boards to undertake capital planning activities, including:

- Ensuring they develop capital plans to effectively right-size and manage excess capacity in their schools;
- Identifying and developing potential facility partnership opportunities; and
- Supporting the hiring of third-party mediation services to facilitate municipal/school board planning discussions.

Funding Methodology

Additional details can be found on the [Core Education Funding](#) webpage.

Refer to [Appendix B](#) for 2026-27 Capital Planning Capacity funding by board.

School Board Reporting/Accountability

All reported expenditures must be reported by boards to the ministry when incurred against the project allocation through Education Financial Information System submissions for the Estimates, Revised Estimates, March Report and Financial Statements.

Ministry Policy, Guidelines, Legislation and Regulations

Acquisition of Sites or Facilities

Overview

[Ontario Regulation 374/23: Acquisition and Disposition of Real Property](#) (O. Reg. 374/23) came into effect on December 31, 2023.

For all site or facility acquisitions, school boards are required to follow the notification requirements set out in the *Education Act* and *O. Reg 374/23*. This applies to all methods of acquisition including purchases, notices to [expropriate](#), or leases.

For clarity, the two funding sources available to school boards to acquire a site are:

- EDCs: for fully or partially eligible sites that are to address new students from development; or
- Land Priorities Funding: for school boards that are not eligible to collect EDC revenue or for sites that are not fully EDC eligible.

For site acquisitions using EDCs, school boards should reference the [Education Development Charges](#) section of this manual, or for site acquisitions using Land Priorities Funding, school boards should reference the [Land Priorities](#) section of this manual. For acquisitions that include an existing facility, other funding sources to acquire the building (and not the land) must be considered, such as Capital Priorities funding.

Notification Process

Once a school board has identified a site or facility that they would like to acquire, they are required to:

- Notify the ministry of their intent to acquire (purchase, lease or expropriate) the land before the acquisition or application under Section 195 of the *Education Act*; and
- At the time of notification, the school board should request the amount of funding required to support the land acquisition.

Upon receiving notification, the ministry has 60 days to respond to school boards if there is any objection to the acquisition. However, the minister is not required to respond to the school board within the 60-day notification window for acquisition notifications that require additional approval, such as for Land Priorities funding approval from the ministry.

The following documents must be submitted to support the request for both demonstrating the 'site-suitability' specific to the site for the construction of a new school and, if applicable, the 'need':

Site-Suitability Documentation Requirements

- A completed copy of the ministry's Notification of Site Acquisition form which can be requested from the school board's respective Capital Analyst;
- A copy of the completed or draft Agreement of Purchase and Sale;
- An appraisal completed by a Certified Appraiser, a member of the Appraisal Institute of Canada;
- Copy of a Phase 1 Environmental Assessment Report; and
- List of other sites considered to address the need and why they are not the most suitable option.

Need Assessment Documentation Requirements

In some cases, school boards will be seeking funding approval for a site or facility that is not associated with an already approved capital project.

This could be for a future capital project that is to be submitted in a future round of Capital Priorities, a project that has already been submitted in a prior round but has not yet received funding approval, a site identified for acquisition between two school boards through the ministry's Surplus Disposition Process, an EDC-identified site in an existing Background Study, or land needed for health and safety reasons. In these cases, the school board is required to demonstrate the 'need' for the land or site and may be required to provide the following, if applicable:

- 15-year enrolment numbers to support the need for a new site (only for projects that have not been previously approved through the ministry's past Capital Priorities program rounds);
- An outline of the data source and methodology for determining French-language rights holder needs for the community (only for projects that are addressing French-language needs);
- An outline of the poor condition of existing facility/facilities, including *Net Present Value* metric showing a positive investment to replace the existing school with a new one including land value transfer (only for projects that are dealing with poor facility conditions); and
- An outline of the health and safety issue that needs to be addressed including the various options that have been considered to solve the issue and why the land acquisition solution proposed is the best option (only for projects that are dealing with a health and safety issue).

Site acquisitions are also a key milestone in the ministry's Enhanced Accountability Framework. Please refer to the [Project Commitment milestone table](#).

Shared-Use Site Acquisition

Additional steps and information are required for school boards seeking funding to acquire a property on a shared-use site.

O. Reg 374/23 include requirements that school boards must follow if intending to purchase a shared-use site, which is a site that will be shared among multiple parties, such as a school site in the podium of a mixed-use residential building.

Notice to Expropriate

School boards that intend to expropriate a site are required to notify the Minister of its intent to do so first before initiating the process. It is understood that many of the costs associated with this process are only estimates before initiating and will not be fully determined until near the end of the process. Therefore, school boards will be required to request any additional funding needed for the acquisition at the end of the process. Costs incurred by school board before gaining ministry approval risk not being covered by the ministry depending on the substantiation and rationale provided.

Capital Planning

It is the responsibility of the government and broader public entities to make the best use of public assets. Supported by Capital Planning Capacity funding and as part of effective management of school board assets, school boards should undertake regular capital planning to address current and future needs.

School boards are expected to have capital plans that address the future needs of their students. Plans should include enrolment projections, school capacity, renewal needs, and other metrics that will help support capital planning.

Boards are encouraged to share planning information publicly to enable school boards and other entities to work together to optimize the use of public assets owned by school boards.

The *Better Schools and Student Outcomes Act, 2023* also requires collaboration between school boards and municipalities to plan for the early and integrated development of school sites to meet current and future needs of the board, aligned with the Provincial Planning Statement.

Schools in Joint-Use Facilities

To support students in attending school as close to home as possible, school boards should explore and maximize opportunities of co-location, where appropriate, particularly in rural and northern communities.

Joint-use school arrangements can provide opportunities for students to gain access to specialized classrooms, gymnasias, playing fields and library facilities to which they may not have had access in a smaller, stand-alone school.

Working with school boards, the ministry supported the development of materials to guide school boards in pursuing collaboration for schools in joint-use facilities:

- [Joint-Use Schools Experience Study](#)
- [Leading Practices Toolkit for School Boards Considering a Joint-Use School](#)

The Better *Schools and Student Outcomes Act, 2023* provides the Minister of Education with authority to direct school boards to enter into arrangements respecting the schools in joint use facilities came into effect on December 31, 2023. The ministry will continue to collaborate with school boards to support opportunities for schools in joint-use facilities across the province.

See the [Capital Priorities program](#) section for more details on requests related to schools in joint-use facilities.

SECTION 2: OPERATING AND RENEWAL

Ministry Grant Programs

School Renewal Funding

Annual funding is provided to school boards to renew and improve schools to support safe and healthy learning environments. For the 2026-27 school year, the ministry will be investing \$1.4 billion through the following school renewal funding programs:

- School Renewal Allocation (SRA) projected to be about \$380 million – part of the School Facilities Fund (SFF) under Core Education Funding
- School Condition Improvement (SCI) at \$1,070 million – part of Building, Expanding, and Renewing Schools; and
 - An additional \$300 million for the removal and replacement of Reinforced Autoclaved Aerated Concrete (RAAC).

Time Limits on Renewal Funding

Starting in the 2023-24 school year, the ministry introduced time limits on renewal funds where, school boards have two years to spend their annual renewal allocations.

- 2024-25 allocations and all available funds from prior school years will expire on August 31, 2026.
- 2025-26 allocations will expire on August 31, 2027.
- 2026-27 allocations will expire on August 31, 2028.

To support the completion of projects initiated before the expiry dates, the ministry will recognize funds that have been legally committed to projects. To ensure commitments are recognized, school boards must report the project start date, end date, and commitments in VFA Facility to facilitate this process.

School Facilities Fund (SFF)

The School Facilities Fund, part of Core Education Funding, addresses the costs of operating (such as heating, lighting, and cleaning), maintaining, and renewing (such as repairs and ventilation and accessibility updates) school buildings. It also provides additional support for students in rural and northern communities.

The SFF comprises the following allocations:

- School Operations Allocation – The School Operations Allocation supports the costs of operating school facilities (e.g., heating, lighting, maintaining, cleaning). It also includes \$29.5 million to support ventilation improvement measures. Additional details on the School Operations Allocation can be found on the [Core Education Funding](#) webpage.
- Rural and Northern Education Allocation – Additional details on the Rural and Northern Education Allocation can be found on the [Core Education Funding](#) webpage.
- School Renewal Allocation (SRA) – The SRA allows school boards to revitalize and renew aged building systems and components. More details can be found in the [SRA section](#) below.

School Renewal Allocation (SRA)

Overview

Funding through this allocation is intended to maintain, renew (e.g., roof repairs), and improve schools (e.g., addressing accessibility and adding ventilation to non-ventilated spaces in schools); and provides additional cost adjustments to account for geographic considerations impacting renewal activity (e.g., geographically isolated schools).

The SRA comprises the following components:

- Base School Renewal component;
- Enhanced Top-up for School Renewal component;
- Deferred Maintenance Needs Enhancement component; and
- School Renewal Investment component.

The SRA is primarily limited to capital renewal expenditures.

While school boards are provided the flexibility to renew and improve aged building systems and components under the SRA, they are encouraged to prioritize their allocation to address facility condition, accessibility, ventilation, health and safety, and general code requirements. These priorities should also be accounted for under a board's capital plan.

Caps on Operating Expenses

As of 2014-15, any increase in the amount of school renewal funding directed towards operating expenses, under this allocation, is limited to an additional 5 per cent of each school board's historical three-year average amount spent on operating (using the 2010-11, 2011-12 and 2012-13 fiscal years). This is to ensure that part of this funding continues to be used for depreciable type expenses.

Definitions to support this allocation are in the following table:

School Renewal Allocation – Key Elements

| Element | Elementary and Secondary Panels | • Adult Education / Other Programs |
|-----------|--|--|
| Enrolment | <ul style="list-style-type: none"> • Elementary panel: day-school ADE of pupils enrolled in junior kindergarten, senior kindergarten, and Grades 1 through 8. • Secondary panel: day-school ADE of pupils enrolled in Grades 9 through 12, excluding students 21 years of age and older. | <ul style="list-style-type: none"> • Day-School ADE of pupils 21 years of age or older, high-credit portion of pupils in secondary school. • ADE of pupils enrolled in continuing education credit courses during the day (excluding pupils enrolled in correspondence self-study/online learning programs). • ADE of pupils enrolled in summer school programs. • Approved spaces in care, treatment and custody programs that operate in school board-owned space are treated as continuing education. |

| Element | Elementary and secondary panels | Adult Education / Other Programs |
|------------------------------|---|----------------------------------|
| On the Ground Capacity (OTG) | The ministry has identified categories of instructional space for all elementary and secondary facilities of a school board using the Report of the Pupil Accommodation Review Committee (August 1998). A loading has been assigned to each category of instructional space. The sum of all the loading in the instructional space within a facility is its capacity. | N/A |

| Element | Elementary and Secondary panels | Adult Education / Other Programs |
|---|---|---|
| <p>Benchmark Area Requirement per Pupil (fixed)</p> | <p>Elementary panel benchmark: 9.70 m² Secondary panel benchmark: 12.07 m² The Benchmark Area Requirement per Pupil provides sufficient teaching and ancillary space to permit the effective delivery of elementary school programming (including primary class size), and secondary school programming. It also provides additional space required to accommodate the typical distribution of special education, learning opportunities and language (e.g., ESL) programming.</p> | <p>Benchmark: 9.29 m² The Benchmark Area Requirement for Adult Education and Other Programs is lower than the traditional secondary school panel because no additional space is required for special needs programs.</p> |

| Element | Elementary and Secondary Panels | Adult Education / Other Programs |
|--|--|--|
| <p>Supplementary Area Factor (SAF)</p> | <p>The school board specific SAF recognizes unique design features of a board's school facilities such as wide hallways, large shop spaces, and auditorium space, as well as the additional space requirement associated with special needs programming.</p> <p>Each school board has an elementary and secondary SAF that is greater than or equal to an adjustment factor of 1.0.</p> <p>Each school board's SAFs are set out in the Core Ed regulation.</p> | <p>The secondary SAF is used for adult education/other programs.</p> |

| Element | Elementary and Secondary panels, Adult Education/Other Programs |
|-----------------------------|--|
| Benchmark for Renewal Costs | <p>Allocation method benchmark for renewal costs:</p> <p>School board-specific weighted average of \$7.89 per m² and \$11.83 per m² with the weights reflecting the school board's total area under and over 20 years of age (weighted average age) respectively.</p> <p>Each school board's percentage of elementary and secondary school facility areas that are under and over 20 years of age are set out in the Core Ed regulation.</p> |

| Element | Elementary and Secondary panels, Adult Education/Other Programs |
|---|--|
| Geographic Adjustment Factor (GAF) (2011) | <p>The GAF is a cost index used by the ministry to identify and recognize regional variations in the construction and renewal costs of school facilities.</p> <p>Each school board's GAFs are set out in the Core Ed regulation.</p> |

Adjustment Factor Calculations

School board specific adjustment factors reflect data available in the School Facility Inventory System (SFIS) as of September 2, 2014.

Weighted School Age

To calculating the Supplementary Area Factor (SAF) and the School Renewal cost benchmark (i.e., over/under 20 age factor benchmarks), the ministry determines a weighted average age for each school to better reflect a school's age. The age of the original building and all permanent additions are weighted by their respective gross floor area. The example below demonstrates how the weighted average ages are calculated.

Example: School Age Calculation

| Construction History | Age | Gross Floor Area (GFA) | Age × GFA |
|-----------------------------|------------|-------------------------------|------------------|
| Original Construction | 40 | 1,000 | 40,000 |
| Addition | 20 | 1,500 | 30,000 |
| Addition | 10 | 3,000 | 30,000 |
| Demolition | 40 | -500 | -20,000 |
| Addition | 2 | 500 | 1,000 |
| Total | - | 5,500 | 81,000 |

Weighted average age = $81,000/5,500 = 14.73$

The weighted ages of schools have been updated as of September 2, 2014.

Supplementary Area Factor (SAF)

A school board's SAF is determined by comparing its area per pupil, per panel, with the benchmark area per pupil of 9.7 m² for elementary and 12.07 m² for secondary. If the school board's area per pupil is less than the benchmark, it is deemed to have an SAF of 1.0. To calculate a school board's area per pupil, the total adjusted gross floor area (GFA) by panel is divided by the total on-the-ground capacity.

To determine a school board's total adjusted GFA, schools with a weighted average age of 10 years or less were subject to adjustment to reflect the construction area benchmarks introduced in 2000. This adjustment reflects that school boards should have been building their schools to these ministry construction area benchmarks. The area per pupil calculation for these schools has been adjusted to reflect the lesser of the school's actual area per pupil or the variable construction area benchmarks introduced in 2011.

The data used to calculate the SAFs have been updated as of September 2, 2014.

The following subset of schools will be exempted from this adjustment:

- Elementary schools with a capacity of less than 200 pupil places;
- Secondary schools with a capacity of less than 300 pupil places;
- Elementary schools where the variable benchmark is less than the fixed area per pupil of 9.7 m²; and
- Secondary schools where the variable benchmark is less than the fixed benchmark area per pupil of 12.07 m².

For the first two items above, the actual gross floor area (GFA) is used, as the ministry does not have a construction area benchmark for schools below the specified capacity threshold. For the last two items above, the GFA is adjusted to reflect the lesser of the actual area per pupil or the (fixed) benchmark area requirement per pupil. This means that, for the purposes of calculating the SAF, a school's GFA was not adjusted below the fixed elementary (9.7 m²) or secondary (12.07 m²) benchmark area requirements. The table below illustrates how the SAFs have been calculated.

School Renewal Allocation SAF Example Table

The tables below illustrate how the elementary SAF has been calculated for a school board with three board-owned elementary schools, XX, YY, and ZZ.

| School | Weighted Average Age | OTG | Adjusted Area Calculation [Area per Pupil = (GFA / OTG)] | GFA Final |
|---------------|-----------------------------|--------------|--|-----------------------------|
| XX | 40 | 210 | Actual GFA = 2,431 m ² No adjustment as site was built prior to benchmarks. | = 2,431 m ² |
| YY | 5 | 465 | Actual GFA = 5,100 m ² Benchmark (BM) GFA based on OTG of 465 pupil places: <ul style="list-style-type: none"> • BM variable area per pupil = 10.35 m² • Required GFA = 4,813 m² Take lesser of 5,100 m ² and 4,813 m ² . The adjusted GFA would be used to calculate the SAF the elementary panel. | = 4,813 m ² |
| ZZ | 3 | 620 | Actual GFA = 6,070 m ² Benchmark (BM) GFA based on OTG of 620 pupil places: <ul style="list-style-type: none"> • BM variable area per pupil = 10.12 m² • Required GFA = 6,295 m² Take lesser of 6,070 m ² and 6,295 m ² . The unadjusted GFA would be used to calculate the elementary SAF. | 6,070 m ² |
| Total | - | 1,295 | - | 13,314 m² |

School Board Elementary SAF

= (Total GFA / Total OTG) / Benchmark Area per Pupil

= (13,314 m² / 1,295) / 9.70 m² = 1.060

Each school board's Supplementary Area Factor is set out in the Core Ed regulation.

Age Factor – Over/Under 20 Years of Age

The over/under 20 years of age factor is applied to the renewal allocation to reflect that a school's renewal needs increase with age. This school board-specific adjustment factor is calculated by panel and incorporates the weighted average age calculation to determine whether a school's gross floor area is under or over 20 years of age.

Benchmark

- The benchmark renewal cost for schools < 20 years of age is: \$7.89 per m²
- The benchmark renewal cost for schools ≥ 20 years of age is: \$11.83 per m²

Base School Renewal component

The Base School Renewal component is calculated using the following formula:

Enrolment × Benchmark Area Per Pupil × SAF × Benchmark for Renewal Cost × GAF

The factors used to determine the Base School Renewal component for elementary, secondary, and other programs are set in the table above.

Enhanced Top-up for School Renewal Component

The Base School Renewal component is calculated using enrolment and does not recognize excess capacity at individual school facilities. The Enhanced Top-up for School Renewal component provides funding to address the cost of repairing and renovating eligible school facilities with excess capacity.

The Enhanced Top-up for School Renewal component is calculated on an individual school-facility level for those facilities that are offering a regular day-school program (exclusive of adult day school) that are distant from one another and are operating at less than full capacity, that is, in facilities where ADE is less than capacity.

School facilities where enrolment exceeds capacity will not generate any enhanced top-up funding; however, the entire enrolment of the facility (including the portion of enrolment greater than capacity) is generating funding from the Base School Renewal component.

New school facilities that opened or have undergone significant renovations in or after 2021-22 are not eligible for this funding this year.

| Definition | Description |
|---|--|
| Eligibility requirements to qualify for enhanced top-up | <p>A school facility¹ is eligible for Enhanced Top-up for School Renewal if it meets one of the following criteria, used to define “distant” schools:</p> <ul style="list-style-type: none"> • facility is an elementary school where the next closest elementary or secondary school of the board is at least 10 kilometres away, or • facility is a secondary school where the next closest secondary school of the board is at least 20 kilometres away. |

Note: The distance to the closest school is measured by road network, and the next closest school facility does not include any school facility on the same campus.

Enhanced Top-up for School Renewal component =

$$\begin{aligned}
 & \min (100\%, 1 - ADE/OTG) \times \\
 & OTG \times \\
 & \text{Benchmark Area Per Pupil} \times \\
 & SAF \times \\
 & \text{Benchmark for Renewal Costs} \times \\
 & GAF
 \end{aligned}$$

The Enhanced Top-up for School Renewal component, along with other components of the School Renewal Allocation, will ensure that qualifying school facilities are funded at 100 per cent of their capacity.

¹ School facilities that only have remote learning ADE are not eligible for this funding.

Deferred Maintenance Needs Enhancement Component

The Deferred Maintenance Needs Enhancement component is an annual allocation provided to school boards to address deferred maintenance needs.

Each school board's Deferred Maintenance Needs Enhancement component is set out in the Core Ed regulation. The GAF is applied to this amount.

School Renewal Investment Component

This additional capital funding is allocated in proportion to a board's relative share of provincial Base School Renewal and Enhanced Top-Up for School Renewal components.

Each school board's School Renewal Investment component is set out in the Core Ed regulation.

Refer to [Appendix B](#) for board-by-board 2026-27 SRA Funding by board.

School Condition Improvement (SCI)

Overview

School Condition Improvement is a capital renewal program that allows school boards to renew and improve building components that have exceeded or will exceed their useful life cycle. Items eligible for SCI funding are identified through the ministry's School Facility Condition Assessment Program. Projects must support the overall objective of addressing facility renewal needs (either assessed needs or on a proactive basis).

School boards are required to direct 70 per cent of their SCI funds to address major building components (e.g., foundations, roofs, windows) and systems (e.g., plumbing and heating, ventilation, and air conditioning). The remaining 30 percent of SCI funding can continue to address the above listed building components or, alternatively, building interiors and surrounding site components (e.g., utilities, parking, and pavements).

School boards are also reminded that all SCI-funded expenditures must be depreciable in nature and must be reported in the ministry's renewal database. Payments will be made twice a year based on reported expenditures.

Funding Methodology

For the 2026-27 school year, the ministry will allocate \$1,070 million to school boards through this program. As in prior years, 2026-27 SCI funding has been allocated in proportion to a school board's total assessed five-year renewal needs (relative to the provincial total) and reflects assessment results from 2020. Only school facilities (school board owned or capital lease) that were open and operating in the 2025-26 school year (based on revised estimates) were considered for funding.

For 2026-27, the ministry will allocate an additional \$300 million for the removal and replacement of RAAC.

Refer to [Appendix B](#) for 2026-27 SCI Funding allocation by board.

Eligibility Criteria

The ministry's expectation is that school boards will spend their renewal funds on schools that need to remain open and operating. For schools that are scheduled to be closed, renewal funds should only be used to address renewal needs that could compromise the continuing operation of these schools in the short term (including any health and safety considerations). Renewal funds cannot be spent on administrative or operations buildings, on a community hub, to increase the gross floor area of a school facility or to service debt. Please see [Appendix A](#) for a detailed breakdown of eligible components under SCI.

Reinforced Autoclaved Aerated Concrete

In addition to the continued investment of \$1.4 billion to renew and improve schools through the School Condition Improvement (SCI) and School Renewal Allocation (SRA), an additional \$300 million will be allocated to school boards to support the removal and replacement of Reinforced Autoclaved Aerated Concrete (RAAC).

It is important to note that, to ensure the continued provision of safe and healthy learning environments for students and staff, school boards must continue to maintain an investigation, assessment, and management strategy for all sites with RAAC within their buildings and must report any significant changes in condition to the ministry.

School Board Reporting/Accountability (Including School Condition Improvement and School Renewal Allocation)

School boards are expected to use the SCI amount on expenditures categorized in the ministry's Uniform Code of Accounts as a renewal expenditure. Further, the expenditure must meet the requirements to be capitalized under the terms of the document entitled [District School Board & School Authority Tangible Capital Assets: Provincial Accounting Policies & Implementation Guide](#)

Reimbursement of SCI expenditures is contingent on timely reporting.

All School Renewal Allocation and SCI expenditures must be reported in VFA Facility twice annually:

- For the period of September 1 to March 31, all related expenditures are recorded in the school board's March Report.
- For the period of April 1 to August 31, all related expenditures are recorded in the school board's financial statements.

Capital expenditures are reported in VFA Facility, which are then loaded to EFIS. Please note that the ministry may follow up on reported expenditures. Failure to provide details when requested could result in the ministry either having to recover or withhold funds.

Public Posting of Renewal Projects

School boards are required to publicly post information about renewal projects in a prominent place on their websites, including:

- Renewal projects completed over the previous school year; and
- Renewal projects underway or planned using existing SCI, SRA and/or RAAC funds.

Other Revenue Sources

Proceeds of Disposition

Overview

Proceeds of Disposition (POD) are generated when school boards sell school board properties. The process for disposing of school board properties is governed by *O. Reg 374/23*. School boards will continue to dispose of property at Fair Market Value and use the proceeds of disposition to reinvest back in school facilities as per *Ontario Regulation 193/10: Restricted Purpose Revenues*.

Under Section 233 of the *Education Act*, the Minister of Education is permitted to make regulations that restrict the use of any revenue. *O. Reg 193/10* outlines restrictions on the use of POD. Only the minister can provide an exemption to this requirement and permit a board to use the funds for another specified purpose.

Eligibility Criteria – Proceeds of Disposition Generated from School Facilities

Proceeds of Disposition School Facilities

POD generated through the sale of school property (i.e., land with or without facilities) must be used for the repair and renewal of existing schools. School boards are to follow the expenditure requirements that are aligned with the School Condition Improvement program. School boards are to spend a minimum 80% of their POD to target key building components and systems, with the remaining up to 20% addressing other locally identified renewal needs. Please [Appendix A](#) for SCI Expenditure Categories by Component which explains the SCI categories of restricted (80%) and unrestricted (20%) expenditures.

School boards requesting to use POD from school facilities for purposes that fall outside of the SCI expenditure requirements may request a minister's exemption to *O. Reg. 193/10*.

In requesting an exemption to this policy, school boards must demonstrate that they have plans to address their renewal and modernization needs, including improving accessibility, ventilation and energy efficiency.

Boards can submit requests to the ministry using the POD form. For more details on the POD form, please contact your Capital Analyst.

Eligibility Criteria – Proceeds of Disposition Generated from Board Administration Facilities

Proceeds of Disposition Board Administration

Boards also have the capacity to generate Administrative Proceeds of Disposition (Admin POD) through the sale of administrative buildings and sites.

POD generated from the sale (or other disposition) of a property that was used for administrative purposes, as of December 31, 1997, can be used for administrative site expenditures (purchase of real property, and additions, alterations, and repairs). These proceeds contribute to the upper limit of funds that a board can use for administrative site expenditure. If the proceeds are generated from a property that exceeds two hectares, other conditions will apply.

Boards can submit requests to the ministry using the POD form. For more details on the POD form, please contact your Capital Analyst.

See [O. Reg. 193/10: Restricted Purpose Revenues](#) for additional details and notification requirements.

School Board Reporting/Accountability

Addressing the renewal needs of schools is a ministry priority. The decision to restrict POD spending to renewal projects ensures that more resources are directed to renewal.

Financial Reporting

Boards must report POD renewal expenditures in VFA Facility as is required with School Condition Improvement expenditures. Reported expenditures will be uploaded to EFIS.

School boards requesting to use POD from school facilities for purposes that fall outside of the SCI expenditure requirements may request a minister's exemption to *O. Reg. 193/10*.

In requesting an exemption to this policy, school boards must demonstrate that they have plans to address their renewal requirements including improving accessibility and optimizing ventilation at existing schools.

Ministry Policy, Guidelines, Legislation, and Regulations

School Condition Assessment Program (SCAP)

Overview

School Condition Assessment Program assessments are being conducted by VFA Canada Corporation and reported in the VFA Facility database.

The school facility assessments are non-invasive. Each assessment is conducted by a team of two engineers; one with expertise in building design and construction and the other with expertise in building systems (e.g., mechanical, and electrical).

Facility Eligibility

All open and operating schools that offer K-12 programming, continuing (i.e., adult) education facilities and outdoor education centres are eligible for a facility condition assessment once every cycle (5 years). One administrative building (including board offices, maintenance facilities, etc.) will be eligible for assessment per cycle. Short-term (less than nine years) third-party leases are not eligible for assessment.

Only facilities that the board anticipates will be opening and operating for the next five years will be assessed. Facilities that are not being used by the board for programming are not eligible. In the case that a school board requires an out-of-scope facility to be assessed, written approval must be obtained prior to commencing an assessment.

Assessment Scope

Education facilities that are at least eight years old receive a full facility condition assessment. Education facilities that are five to seven years old receive a new facility condition assessment, where the number of items assessed is reduced. Facilities less than five years old are not assessed.

The assessment team look to, where possible, the renewal of existing components unless they are obsolete or have a significant negative impact on the cost, performance or energy use compared with the current standard.

To support long-term planning, assessors identify action items over a ten-year window. All renewal needs are captured by building addition. School boards review the facility data and building addition data to ensure that data is accurately captured in the system and assessment reports.

Accessibility Review

The Accessibility Review is intended to capture capital costs associated with making facilities accessible (e.g., parking, barrier free paths of travel, washrooms). The review builds on the accessibility calculator from the previous assessment program. School boards complete the survey prior to the assessment, which is reviewed and updated as required by the assessment team.

Energy Calculator

The purpose of the Energy Calculator is to support overall school board decision-making around undertaking improvements and retrofits that reduce energy use, costs, and greenhouse gas (GHG) emissions. The calculator captures associated renewal/upgrade costs and the potential impact a project could have energy on usage and GHG emissions.

School boards are expected to input the required data into the calculator. The data is validated (and modified, as needed) by assessors as they complete the condition assessment of the facility. School boards should produce reports on energy efficiency to support capital planning.

Ventilation Review

Ventilation is an important part of keeping students and staff safe. The ventilation review captures information on heating, ventilation, and air conditioning (HVAC)-related systems, their current capabilities, condition, and provide modelled costs to support upgrades. All system-related details are captured by building addition.

To support this review, school boards must provide information on their ventilation-related components within their facilities prior to the assessments, which is reviewed by the assessment team during the facility condition assessment. School boards should generate reports with a view on improving ventilation and air quality in their schools.

Live Facility Condition Index

As school boards report completed renewal projects that address assessed renewal needs and close these projects down, the Live Facility Condition Index (FCI) for that facility shall reflect the investments made. Historical tracking of FCI for individual facilities is available to ensure comprehensive record-tracking.

Investment Review

As facilities are assessed each year, up to 100 are selected to confirm that major renewal work is being completed as reported. This is intended to be reviewed through non-invasive assessment and is not a financial review.

Scheduling

Staff from VFA reach out to boards to develop and review assessment schedules, schedule pre-assessment meetings, facility assessments, and other meetings, as needed. In general, there should be a five-year gap between facility assessments.

Training

VFA provides training for school board staff on topics such as facility assessments and how to use the VFA Facility software.

Ventilation Improvement Measures

School boards are required to continue to improve ventilation in their schools, as per memo [2023: B11 School Ventilation 2023-24](#), building on established practices to optimize air quality to support healthy and safe learning environments for students and staff.

This includes, but is not limited to:

- Ensuring ventilation systems in all schools are inspected and in good working order;
- Using the highest rated Minimum Efficiency Reporting Value (MERV) filter that can be accommodated by the system (MERV-13 if possible); and
- Continuing to plan for and make upgrades to improve ventilation infrastructure in schools across the province. Projects should be prioritized to meet appropriate minimum ventilation guidelines as outlined by the Ontario Building Code and the American Society of Heating, Refrigerating and Air Conditioning Engineers (ASHRAE).

HEPA units continue to be required in:

- Every kindergarten class;
- All learning spaces in schools without mechanical ventilation; and
- All mechanically ventilated learning spaces that are not supported by MERV-13 filters.

Please contact Supply Ontario through sco.cse@supplyontario.ca when ministry-provided HEPA units require replacement filters.

School boards should continue to consult the latest information and guidance provided by the ASHRAE, Public Health Ontario, Health Canada and other relevant sources. School boards should review applicability of this guidance, with qualified persons, in the context of their school facilities and related building systems (including manufacturer recommendations) to ensure improvement measures are aligned with the specifications of existing systems.

School boards are also expected to continue sharing ventilation information on their website, updating prior year standardized ventilation measures reports, including school-level measures.

School Board Leasing and Other Agreements

Overview

Under the *Education Act* or its regulations, school boards are required to either notify the Minister of Education or to seek ministerial approval to:

- Lease, build on or alter/improve realty where school boards are lessees or tenants;
- Lease where school boards are lessors; and
- Enter into agreements other than leases for the provision of realty.

Realty can also be referred to as real property and includes facilities (buildings only) and sites (which may refer to land only or both land and the buildings located on the land).

School boards that plan to or are currently leasing realty, either as a tenant or owner, are encouraged to review the *Education Act* to determine where a notification from the school board or a ministerial approval may be required. The relevant sections of *the Education Act* include, but may not be limited to, Sections 195, 183, and 171.

For more information regarding ministry requirements related to leased facilities or sites, please contact your Capital Analyst.

For information on the approval process for acquisitions through a lease arrangement as a lessee, please see the [Site Notification](#) section of this manual.

For information and approval requirements for disposition or acquisition through a lease arrangement as a lessor or lessee, please refer to a separate guideline referenced in the [Ontario Regulation 374/23 – Acquisition and Disposition of Real Property](#) section of the manual.

Education Capital Information System

Overview

The ministry tracks capital-related data with regards to school buildings, programs and school-based childcare using the Education Capital Information System (ECIS).

All boards are required to complete the annual Data Validation process. The goal of Data Validation is to confirm school, room, and temporary asset (portable/portapak) level data to support determination of grants and school level funding.

Specific requirements and deadlines for Data Validation will be communicated to school boards after the start of each school year.

For general inquiries regarding ECIS, contact eiccu.edu@ontario.ca.

SECTION 3: CLOSURE, DISPOSITION, AND DEMOLITION

Pupil Accommodation Review Guideline

Note: Since 2017, school boards have been asked to not begin new Pupil Accommodation Reviews (PARs).

The Pupil Accommodation Review Guideline (PARG) provides a framework of minimum standards for school boards to undertake PARs to determine the future of a group of schools. School boards use the PARG to develop their own board approved local PAR policy, which governs their public consultation process. The current guide, last updated in December 2024, can be accessed here: [Pupil Accommodation Review Guideline](#).

Disposition of Sites or Facilities

[Ontario Regulation 374/23: Acquisition and Disposition of Real Property](#) (O. Reg. 374/23) came into effect on December 31, 2023.

School boards must dispose of property at Fair Market Value and use the proceeds of disposition to reinvest back in school facilities per [O. Reg. 193/10](#).

School boards are able to submit properties they wish to dispose of for sale or through a lease through the intake form: [Standard Disposition Intake \(Sale or Lease\)](#).

For school board inquiries regarding disposition of property, or to access a copy of the Operations Manual, contact capitalpolicy.feedback@ontario.ca.

Demolition of School Board Building

Overview

Under Section 196 of the *Education Act* or its regulations, school boards require the approval of the Minister of Education to demolish a building or a portion of a building of the board in addition to any other applicable jurisdictional and legislation requirements.

Requests to demolition can be submitted through the project commitment process for an approved Capital Priorities project or as an in-year ad hoc request throughout the year.

Eligibility Criteria

Where a demolition is required to support an approved construction project, school boards may request Land Priorities funding or acknowledgement of the use of EDC funds for costs associated with the demolition. Funding may be approved or acknowledged upon submission of a detailed estimate of the demolition costs.

School boards are required to seek funding approval or acknowledgement for these costs prior to incurring any expense. Costs incurred prior to receiving ministry approval may remain the responsibility of the school board.

Facility information is to be updated in ECIS upon completion of the demolition or property sale.

With regards to demolition of a building related to the sale of a site, the funding of the demolition is to come from the proceeds of the property sale.

Demolitions are also a key milestone in the ministry's Enhanced Accountability Framework. Please refer to the [Project Commitment milestone table](#).

For more information regarding demolition requirements, please contact your Capital Analyst.

SECTION 4: DEBT SERVICE AND FINANCING

Debt Service Costs

Overview

The ministry is adjusting the rate recognized for funding purposes from the Canadian Dollar Offered Rate (CDOR) acceptance published rates to the Canadian Overnight Repo Rate Average (CORRA). This is in response to commercial banks transitioning from the use of interbank offered rates (IBOR), such as CDORs, to the use of CORRA as IBORs are no longer considered to be reliable interest rate benchmarks.

School boards will receive funding for their short-term interest costs incurred on projects that are underway in the following cases:

- Where a school board short-term finances by borrowing from its internal reserves, the ministry recognizes these costs at an annual rate of 1 per cent; and
- Where a school board short-term finances by external borrowing, the ministry recognizes the short-term interest costs for the average daily rate for the period of borrowing plus 75 basis points.

More information, including a tool to calculate CORRA compounded between any two dates can be found at: <https://www.bankofcanada.ca/rates/interest-rates/corra/>.

Pre-1998 Capital Expenditures

Consistent with the recognition approach of capital debt for the New Pupil Places (NPP) and Good Places to Learn (GPL) programs, there was a one-time grant recognition of all the existing approved pre-1998 permanently financed capital debt as of August 31, 2010. This grant is being cash flowed to school boards over the remaining term of their existing capital debt instruments.

The existing funding and cash flow mechanism for non-permanently financed debt that was refinanced through the 55 School Board Trust vehicle remains unchanged.

Financial Reporting

In 2024-25, debt service costs on Ontario Financing Authority loans associated with the concluded NPP and GPL programs and short-term interest on capital projects are moved out of the Core Education Funding to a new transfer payment line.

School boards are required to report expenditures when incurred against the project allocation through EFIS submissions for the Estimates, Revised Estimates, March Report and Financial Statements.

SECTION 5: COMMUNICATIONS PROTOCOL: PUBLIC COMMUNICATIONS, EVENTS, AND SIGNAGE

Overview

Ontario Builds signage is required for all infrastructure projects, including constructing, modernizing, expanding, renovating, replacing and rehabilitating infrastructure. This supports increased transparency in public communications of the government's investments to build modern schools faster to support the needs of growing communities and ensure value for taxpayer dollars.

Signage is required for Capital Priorities and school-based child care projects approved since 2019-20, as well as renewal projects funded with School Renewal Allocation and School Condition Improvement funding that are supported by provincial investments that exceed \$250,000 or have a project duration of 90 days or more (may include one or more projects at a site occurring within a school year).

Bilingual signage requirements

School boards installing Ontario Builds signage in French Designated Areas (FDAs) are required to use bilingual templates for both Capital Priorities projects and renewal projects. A map of FDAs in Ontario can be accessed here: [Map-designated-areas EN / carte - lentille - franco](#).

Visual Identity Guidelines

New signage must comply with the latest Ontario [Visual Identity Guide](#) (April 2024). School boards may continue to use existing generic renewal signage produced in compliance with the previous Guide.

Capital Priorities and Child Care Projects




Timelines for Signage Placement:

School boards are to adhere to the following timelines for placement of signage:

- Capital Priorities projects, including child care capital projects, with existing sites: Signage is required to be installed within 60 days of receiving ministry project approval notification and release of any communication embargo.
- Capital Priorities projects, including child care capital projects, where sites are not currently owned by school boards: Signage is required to be installed within 60 days of the date of site acquisition.

Signage process to follow for Capital Priorities projects:

| | |
|-----------------------------|--|
| Signage Instructions | <p>To create a sign, boards can access the Ontario Builds templates, artwork and visual identity guide at www.ontario.ca/page/ontario-builds-templates.</p> <p>Project descriptions should align with the one of the following examples on the signs:</p> <ul style="list-style-type: none">• New School: “New Elementary School”; “New Secondary School”• New School with Child Care: “New Elementary School with Child Care Centre”• School Addition: “New School Addition”• School Addition with Child Care: “New School Addition with Child Care Centre” <p>For projects located in French Designated Areas, please ensure to use the bilingual templates featuring project details in both English and French, in accordance with the visual identity guide.</p> |
|-----------------------------|--|

| | |
|--|--|
| <p>Sample Signage</p> |  <p>New elementary school with child care centre</p> <p>Part of our \$23 billion plan to build and renew schools</p> <p>Building Ontario </p> <hr/> <p>New elementary school with child care centre Nouvelle école élémentaire avec centre de garde d'enfants</p> <p>Part of our \$23 billion plan to build and renew schools Ce projet s'inscrit dans notre plan de 23 milliards de dollars pour construire et rénover les écoles</p> <p>Building Ontario Bâtir l'Ontario </p> |
| <p>Obtain Approval</p> | <p>Before producing a physical sign, email a digital proof to MinistryofEducation@ontario.ca to obtain approval of the design. Please cite the project identification number included in the original ministry approval funding letter.</p> <p>For projects that are co-funded by a municipality, the federal government or another partner, use the Ontario Builds visual identity guide for partnership signage. School boards are responsible for obtaining signage approval from all partners.</p> |
| <p>Installation & Maintenance</p> | <p>Once the ministry approves the design proof, school boards can arrange for the production and installation of signs. Boards are responsible for all related costs.</p> <p>Signs should be installed in a prominent location that does not obstruct traffic or cause safety concerns, particularly if the sign is located near roads.</p> <p>To avoid potential safety issues, school boards should consult appropriate provincial and municipal authorities as needed.</p> |

| | |
|-----------------------------|---|
| | Signs should be posted at all stages of a project, including prior to and throughout construction, and must be maintained in a good state of repair. |
| Confirm Installation | <p>Once signage has been installed, school boards are required to email a photograph of the installed sign to the ministry at:</p> <p>MinistryofEducation@ontario.ca.</p> <p>When emailing the ministry, please remember to cite the project identification number included in the ministry funding approval letter.</p> |
| Signage Removal | Signs can be removed within 90 days of project completion. |

Renewal Projects

School boards are required to display Ontario Builds Signage at schools benefitting from school renewal projects where the total renewal investment (individual or combination of projects supported with renewal funding streams (i.e. School Condition Improvement Funding, School Renewal Allocation, Reinforced Autoclaved Aerated Concrete (RAAC) and/or accessibility) is greater than or equal to \$250,000 or construction duration that lasts more than 90 days.

Renewal projects associated with technical improvements (e.g., updates to an information/security/video system, etc.) do not require signage and can be excluded when assessing overall renewal investment at a school site.

To leverage existing processes and mitigate additional administrative tasks, the ministry will require school boards to report their eligible renewal projects through the VFA Facility system (VFA). Boards will need to maintain their project data over the regular financial reporting cycles to support the ministry's reporting requirements to Ministry of Infrastructure (MOI).


Timelines for Signage Placement:

School boards are to adhere to the following timelines for placement of signage:

- School renewal projects: Signage is required to be installed within 60 days of approval, and no later than the project start date. For projects already approved, signage is required within 60 days of the project start date.

Signage Process to Follow for renewal projects:

| | |
|-----------------------------|--|
| Signage Instructions | <p>To create a sign, boards can access the Ontario Builds templates, artwork and visual identity guide at www.ontario.ca/page/ontario-builds-templates.</p> <p>Recognizing the volume of school renewal activity, to minimize administrative burden, the ministry has provided a pre-approved generic signage design to be used for all renewal signage. Please refer to the template below.</p> <p>For projects located in French Designated Areas, please ensure to use the bilingual renewal template, in accordance with the visual identity guide.</p> |
|-----------------------------|--|

| | |
|--|--|
| <p>Sample Signage</p> |  |
| <p>Obtain Approval</p> | <p>Renewal signage does not include project-specific details. The design for renewal signage is reusable across projects.</p> <p>School boards are not required to seek ministry approval of generic, templated renewal signage.</p> <p>For projects that are co-funded by a municipality, the federal government or another partner, use the Ontario Builds visual identity guide for partnership signage. School boards are responsible for obtaining signage approval from all partners.</p> |
| <p>Installation & Maintenance</p> | <p>School boards are responsible for arranging production and installation of signs. Boards are responsible for all related costs.</p> <p>Signs should be installed in a prominent location that does not obstruct traffic or cause safety concerns, particularly if the sign is located near roads.</p> <p>To avoid potential safety issues, school boards should consult appropriate provincial and municipal authorities as needed.</p> <p>Signs should be posted at all stages of a project, including prior to and throughout construction, and must be maintained in a good state of repair.</p> |

| | |
|------------------------------|--|
| Confirm Installation | <p>Ministry staff expect school boards to start installing signs on renewal projects after boards identify eligible projects.</p> <p>Once signage is in place, school boards are required to upload a photo of the installed sign as part of their school renewal project reporting on VFA Facility.</p> |
| Reporting Requirement | <p>School boards are expected to complete reporting aligned with the ministry’s financial reporting cycles.</p> |
| Signage Removal | <p>Signs may be removed within 90 days of project completion.</p> |

Contact

For questions or support on the communications protocol, please email the ministry at MinistryofEducation@ontario.ca.

Note: This communications protocol does not replace school boards’ existing partnership with the ministry’s regional offices. Regional offices should still be regarded as school boards’ primary point of contact for events and should be given updates in accordance with existing processes.

Public Communications and Events

Acknowledgement of Support

School boards are required to acknowledge the support of the Government of Ontario in proactive public communications of any kind, written or oral, relating to the agreement or the project. This could include but is not limited to:

- Reports
- Announcements
- Speeches
- Advertisements, publicity
- Promotional materials including, brochures, audio-visual materials, web communications or any other public communications.

This is not required for:

- Minor interactions on social media
- Reactive communications, such as media calls.

All public events and announcements regarding capital investments in the publicly funded education system are considered joint communications opportunities for the provincial government, the school board, as well as Consolidated Municipal Service Managers (CMSMs) and District Social Services Administration Boards (DSSABs); and/or community partners.

Events and Announcements

School boards are required to provide an opportunity for the Minister of Education or their representative to participate in public communications related to:

- New schools
- Additions or retrofits that include new student spaces, child care spaces, EarlyON Child and Family centres, or community hubs.

A communications embargo applies to media releases and media/public events for the following milestones:

- Ministry capital project approvals;
- Site acquisition related to the capital project;
- Awarded construction contracts;
- Significant project scope changes (such as additional funding or capacity);
- Ground breakings; and
- Opening ceremonies.

School board meeting discussions, web postings, minor social media interactions, operational/internal communications or reactive responses to media calls related to these milestones are not included in this embargo.

To clarify, the issuance of tender documents or provision of a targeted notification to the sector of the availability of tender documents is a permitted activity during the embargo period; however, signage installation should not take place until the embargo is lifted.

To invite the minister to be quoted in your media release and/or participate in your event:

- Send a request at least 30 days in advance of the proposed communication or event to minister.edu@ontario.ca
- Copy the ministry's regional manager in the Field Services Branch for your area.
- Inform the ministry via the email address above if the proposed date changes.

Note: The ministry will respond if the Minister or another government representative will be attending the event and/or providing a quote for media materials. Please do not move forward with your communication or event until you have received a response from the ministry.

The ministry may also choose to issue its own news release about various project milestones. If the ministry chooses to do so, school boards, CMSMs and DSSABs, and/or community partners will be notified.

Key Contacts

If you have any questions or require additional information, please contact:

| Contact | Subject Area |
|---|--|
| <p>Hitesh Chopra, Director (A) Capital Policy Branch (416) 258-3368 Hitesh.Chopra@ontario.ca</p> | <ul style="list-style-type: none"> • Capital Planning • Capital Planning Capacity Funding • Community Planning & Partnership Guideline • Schools in Joint-Use Facilities (Policy)** • School Condition Assessment Program • School Renewal Allocation • School Condition Improvement • Proceeds of Disposition (Policy) • Pupil Accommodation Review Guideline • Disposition of Property |
| <p>Patrizia Del Riccio, Director (A) Capital Programs Branch (416) 885-2950 patrizia.delriccio@ontario.ca</p> | <ul style="list-style-type: none"> • Capital Priorities Program • Child Care Capital Funding • Land Priorities Funding • Design Standardization • Enhanced Capital Accountability Framework • Education Development Charges • School Board Leasing and Other Agreements • Acquisition of Property |
| <p>Mehul Mehta, Director School Board Advanced Support Branch (647) 448-3862 Mehul.Mehta@ontario.ca</p> | <ul style="list-style-type: none"> • Education Capital Information System |

** - Both Capital Policy and Capital Programs Contact

| Contact | Subject Area |
|--|---|
| Anne Scott, Director (A) Business Operations Strategic Support Branch (437) 688-3870 anne.scott@ontario.ca | <ul style="list-style-type: none"> • Communications Protocol (including signage requirements and communication embargos) |
| Ministry Capital Analysts | Capital Analyst Contact List - EN Capital Analyst Contact List - FR |

Glossary

| B | |
|---|--|
| Benchmark | A standard with which to measure performance. |
| C | |
| Capital Planning Capacity (CPC) | A program that supports school boards in acquiring additional resources to undertake a range of capital planning-related activities. |
| Child Care Capital Funding | Funding provided that supports school-based child care capital projects which serve children aged 0 to 3.8 years, where there is a need for new child care construction or renovations to existing space. |
| Community Planning and Partnerships Guideline | To assist boards in establishing more facility partnerships, and to support effective planning with community partners regarding land-use and green space/park planning. |
| Core Education Funding (Core Ed) | Ongoing operating funding provided to school boards that recognizes the unique circumstances of students, schools, and school boards, resulting in each school board generating different funding amounts based on their particular factors. |
| Education Development Charges (EDCs) | A revenue source for eligible school boards that can be imposed on residential and non-residential development in defined areas to purchase land for new schools, to accommodate students coming from new housing development. |

| E | |
|---|---|
| Education Capital Information System (ECIS) | A database that tracks information about school board assets, programs and building occupancy. It is used for a variety of purposes within the ministry such as supporting decision and policy making. |
| L | |
| Land Priorities Grant | Funding provided to support the purchase of land and site preparation costs where the site is not eligible to be funded through Education Development Charges. |
| P | |
| Proceeds of Disposition (POD) | Revenue generated through the sale of school board properties. |
| Pupil Accommodation Review Guideline (PARG) | <p>A public consultation process regarding staff recommendations to trustees. Recommendations consider potential changes to family of schools and how to best support student achievement and make effective use of facilities and funding.</p> <p>The guideline provides a consultation framework for school boards to gather feedback from parents, guardians, and community members.</p> |
| R | |
| Reinforced Autoclaved Aerated Concrete (RAAC) Funding | Funding allocated to school boards, for specific approved projects, school renewal to support the replacement of Reinforced Autoclaved Aerated Concrete (RAAC) within Ontario schools. |

| S | |
|--|---|
| School Condition Assessment Program (SCAP) | An assessment program where non-invasive inspections of school facilities across the province are conducted. |
| School Consolidation Capital (SCC) Project | The investments that are intended to help school boards adjust their cost structure in response to reductions in ministry funding that currently supports underutilized space and where needed, replace child care spaces that would be lost due to a school closure or address demand in a new school being built as part of a school consolidation project. |
| S | |
| School Condition Improvement (SCI) | A capital renewal program that allows school boards to revitalize and renew aged building components that have exceeded or will exceed their useful life cycle. |
| School Facilities Fund (SFF) | Addresses the costs of operating school facilities (heating, lighting, maintaining, and cleaning) as well as the costs of repairing and renovating schools. The SFF is comprised of the following allocations: School Operations Allocation, School Renewal Allocation, and Rural and Northern Education Allocation. |
| Schools in Joint-Use Facilities | Two or more school boards operating their respective (elementary/secondary) schools in a single facility and share space such as, classrooms, specialty classrooms, common areas or mechanical space. |
| School Renewal Allocation (SRA) | A multi-faceted program that allows school boards to revitalize and renew aged building systems and components. |

| | |
|------------------------------------|---|
| School Renewal Funding | <p>Funding provided to school boards that supports the costs for maintaining and repairing school facilities.</p> <p>Includes School Renewal Allocation (SRA) and School Condition Improvement (SCI) funding.</p> |
| T | |
| Temporary Accommodation Allocation | <p>Funding provided to school boards that may be used for portable moves, leases, and purchases, as well as for lease costs for permanent instructional space.</p> |
| V | |
| VFA facility | <p>A capital planning and management system that helps school boards create budgets for facilities maintenance, renovation, and capital projects.</p> |

SECTION 6: APPENDICES

Appendix A: Breakdown of Eligible Components under School Condition Improvement (SCI) and School Renewal Allocation (SRA)

| Eligible Expenditures | SCI Restricted (70%) | SCI Unrestricted (30%) | SRA |
|---|----------------------------|------------------------------|-----|
| Capital – Renew / Replace Components | | | |
| A. Substructure (e.g., foundations, basement walls) | Yes | Yes | Yes |
| B. Shell / Superstructure (e.g., roofs, exterior walls and windows) | Yes | Yes | Yes |
| C. Interiors (e.g., stairs, floor finishes, ceilings) | No | Yes | Yes |
| D. Services (e.g., plumbing, HVAC, fire protection and electrical) | Yes | Yes | Yes |
| E. Equipment & Furnishings (e.g., <u>fixed</u> items only) | No | Yes | Yes |
| F. Special Construction & Demolition (i.e., hazardous waste removal) | No | Yes | Yes |
| G. Building Sitework (e.g., parking lots, site lighting, pavements, site utilities) | No | Yes | Yes |

| Capital – Other | | | |
|--|----|----|---|
| Portables repair and retrofits | No | No | Yes (TA funds should be used first) |
| Additional portable purchase (i.e., adding to board inventory) | No | No | No |
| Program or accommodation related changes and retrofits (e.g., science labs converted into standard classroom) | No | No | Yes |
| New building enhancements: Non-renewal projects (e.g., accessibility, air conditioning, building automation systems, etc.) | No | No | Yes |
| Administrative facilities | No | No | No |
| Construction (e.g., changes to gross floor area or the replacement of existing building structures) | No | No | No |
| Service debt (SRA only for previously encumbered debt; no allowance for new debt) | No | No | No |
| Moveable furniture and equipment (e.g. vehicles, furniture, equipment, computer hardware and computer software) | No | No | No |
| Outdoor Education Centre | No | No | Maintenance, renewal and repair work only. Improvements require Minister's |

| | | | |
|---|--|----|--------------------------------|
| | | | approval. |
| Community partners | No (should operate on cost-recovery basis) | | |
| Leased Site | Requires minister's approval | | |
| Operating | | | |
| Maintenance (e.g., costs incurred to service or maintain the tangible capital asset until the end of its estimated useful life) | No | No | Yes (with board-specific caps) |

Appendix B: Funding Details for School Condition Improvement, School Renewal Allocation, Capital Planning Capacity and Temporary Accommodation Allocation

| Board ID | School Board Name | School Condition Improvement (\$) | School Renewal Allocation (\$) | Capital Planning Capacity (\$) | Temporary Accommodation Allocation (\$) |
|----------|--|-----------------------------------|--------------------------------|--------------------------------|---|
| 1 | District School Board Ontario North East | 13,618,113 | 3,341,278 | 150,111 | - |
| 2 | Algoma District School Board | 12,498,440 | 3,422,857 | 150,111 | 168,400 |
| 3 | Rainbow District School Board | 12,286,161 | 3,432,053 | 150,111 | 168,400 |
| 4 | Near North District School Board | 3,934,112 | 2,526,896 | 150,111 | - |
| 5.1 | Keewatin-Patricia District School Board | 7,961,294 | 2,100,657 | 111,123 | - |
| 5.2 | Rainy River District School Board | 2,068,857 | 1,123,359 | 83,185 | - |
| 6.1 | Lakehead District School Board | 8,161,906 | 2,419,184 | 150,111 | - |
| 6.2 | Superior-Greenstone District School Board | 4,869,508 | 1,377,976 | 111,123 | - |
| 7 | Bluewater District School Board | 6,347,051 | 3,720,788 | 163,370 | 2,147,200 |
| 8 | Avon Maitland District School Board | 12,116,479 | 3,792,375 | 122,173 | 404,200 |
| 9 | Greater Essex County District School Board | 17,872,233 | 6,170,273 | 163,370 | 235,800 |
| 10 | Lambton Kent District School Board | 18,972,214 | 4,475,326 | 163,370 | 287,900 |
| 11 | Thames Valley District School Board | 50,708,163 | 13,451,810 | 198,728 | 1,702,900 |
| 12 | Toronto District School Board | 249,360,418 | 45,787,929 | 361,309 | 640,100 |
| 13 | Durham District School Board | 17,888,706 | 11,959,422 | 55,525 | 7,074,300 |
| 14 | Kawartha Pine Ridge District School Board | 15,375,762 | 6,630,235 | 163,370 | 774,800 |
| 15 | Trillium Lakelands District School Board | 10,980,006 | 3,695,863 | 163,370 | 606,400 |
| 16 | York Region District School Board | 28,446,039 | 17,035,254 | 66,758 | 1,852,800 |

| Board ID | School Board Name | School Condition Improvement (\$) | School Renewal Allocation (\$) | Capital Planning Capacity (\$) | Temporary Accommodation Allocation (\$) |
|-----------------|--|--|---------------------------------------|---------------------------------------|--|
| 17 | Simcoe County District School Board | 12,239,890 | 8,966,850 | 55,525 | 1,671,600 |
| 18 | Upper Grand District School Board | 10,918,145 | 6,198,735 | 46,217 | 457,600 |
| 19 | Peel District School Board | 47,058,200 | 19,628,789 | 80,238 | 742,300 |
| 20 | Halton District School Board | 21,501,293 | 10,146,985 | 55,525 | 2,018,900 |
| 21 | Hamilton-Wentworth District School Board | 18,587,382 | 8,735,573 | 179,392 | 1,509,800 |
| 22 | District School Board of Niagara | 23,112,345 | 8,541,823 | 207,330 | 1,515,900 |
| 23 | Grand Erie District School Board | 17,159,464 | 6,105,693 | 163,370 | 437,900 |
| 24 | Waterloo Region District School Board | 32,978,927 | 10,172,609 | 55,525 | 2,587,800 |
| 25 | Ottawa-Carleton District School Board | 48,031,713 | 15,226,501 | 235,269 | 1,246,400 |
| 26 | Upper Canada District School Board | 19,238,056 | 7,684,387 | 235,269 | 640,100 |
| 27 | Limestone District School Board | 16,714,211 | 4,685,750 | 135,432 | 303,200 |
| 28 | Renfrew County District School Board | 6,707,135 | 2,931,034 | 122,173 | 75,700 |
| 29 | Hastings and Prince Edward District School Board | 10,586,006 | 3,545,572 | 150,111 | 571,200 |
| 30.1 | Northeastern Catholic District School Board | 3,303,843 | 1,070,962 | 111,123 | - |
| 30.2 | Nipissing-Parry Sound Catholic District School Board | 1,727,154 | 921,932 | 83,185 | - |
| 31 | Huron-Superior Catholic District School Board | 2,521,773 | 1,404,633 | 111,123 | - |
| 32 | Sudbury Catholic District School Board | 5,425,822 | 1,506,708 | 32,095 | 134,700 |
| 33.1 | Northwest Catholic District School Board | 311,792 | 710,449 | 32,095 | 134,700 |
| 33.2 | Kenora Catholic | 1,588,221 | 546,576 | 83,185 | - |

| Board ID | School Board Name | School Condition Improvement (\$) | School Renewal Allocation (\$) | Capital Planning Capacity (\$) | Temporary Accommodation Allocation (\$) |
|-----------------|--|--|---------------------------------------|---------------------------------------|--|
| | District School Board | | | | |
| 34.1 | Thunder Bay Catholic District School Board | 4,847,355 | 1,525,721 | 83,185 | 33,700 |
| 34.2 | Superior North Catholic District School Board | 1,848,423 | 716,696 | 32,095 | - |
| 35 | Bruce-Grey Catholic District School Board | 1,367,922 | 1,091,846 | 32,095 | 246,500 |
| 36 | Huron Perth Catholic District School Board | 2,655,393 | 912,887 | 32,095 | 86,200 |
| 37 | Windsor-Essex Catholic District School Board | 9,662,045 | 4,068,706 | 122,173 | 738,900 |
| 38 | London District Catholic School Board | 6,269,682 | 4,856,516 | 135,432 | 6,920,500 |
| 39 | St. Clair Catholic District School Board | 3,569,235 | 1,658,915 | 38,514 | 808,800 |
| 40 | Toronto Catholic District School Board | 48,868,360 | 16,705,601 | 310,483 | 3,658,500 |
| 41 | Peterborough Victoria Northumberland and Clarington Catholic District School Board | 5,518,004 | 2,456,501 | 38,514 | 134,700 |
| 42 | York Catholic District School Board | 12,547,551 | 6,779,477 | 207,330 | 336,900 |
| 43 | Dufferin-Peel Catholic District School Board | 23,053,302 | 9,524,845 | 207,330 | 1,087,800 |
| 44 | Simcoe Muskoka Catholic District School Board | 4,211,777 | 3,693,200 | 46,217 | 1,179,000 |
| 45 | Durham Catholic District School Board | 5,379,403 | 3,420,835 | 38,514 | 879,300 |
| 46 | Halton Catholic District School Board | 6,009,354 | 5,055,284 | 46,217 | 1,521,000 |
| 47 | Hamilton-Wentworth Catholic District School Board | 7,636,539 | 4,965,183 | 46,217 | 202,100 |
| 48 | Wellington Catholic | 1,097,596 | 1,380,459 | 32,095 | 429,300 |

| Board ID | School Board Name | School Condition Improvement (\$) | School Renewal Allocation (\$) | Capital Planning Capacity (\$) | Temporary Accommodation Allocation (\$) |
|-----------------|--|--|---------------------------------------|---------------------------------------|--|
| | District School Board | | | | |
| 49 | Waterloo Catholic District School Board | 7,058,055 | 4,637,322 | 38,514 | 6,646,100 |
| 50 | Niagara Catholic District School Board | 13,125,466 | 4,216,652 | 46,217 | 1,739,100 |
| 51 | Brant Haldimand Norfolk Catholic District School Board | 2,543,712 | 2,179,648 | 122,173 | 1,313,800 |
| 52 | Catholic District School Board of Eastern Ontario | 4,957,841 | 2,282,712 | 122,173 | 168,400 |
| 53 | Ottawa Catholic School Board | 17,875,536 | 8,913,769 | 163,370 | 4,042,400 |
| 54 | Renfrew County Catholic District School Board | 4,417,715 | 1,172,306 | 111,123 | - |
| 55 | Algonquin and Lakeshore Catholic District School Board | 6,862,928 | 2,403,641 | 38,514 | 648,800 |
| 56 | Conseil scolaire de district du Nord-Est de l'Ontario | 945,097 | 882,227 | 32,095 | 238,000 |
| 57 | Conseil scolaire public du Grand Nord de l'Ontario | 4,801,230 | 1,343,084 | 111,123 | 51,500 |
| 58 | Conseil scolaire Viamonde | 9,823,384 | 3,087,852 | 46,217 | 231,500 |
| 59 | Conseil des écoles publiques de l'Est de l'Ontario | 5,150,553 | 3,297,188 | 122,173 | 909,600 |
| 60.1 | Conseil scolaire de district catholique des Grandes Rivières | 14,083,032 | 3,482,311 | 178,050 | - |
| 60.2 | Conseil scolaire de district catholique Franco-Nord | 3,641,538 | 1,046,553 | 32,095 | 134,700 |
| 61 | Conseil scolaire de district catholique du Nouvel-Ontario | 5,807,875 | 1,862,222 | 150,111 | - |
| 62 | Conseil scolaire de district catholique des Aurores boréales | 521,268 | 652,967 | 32,095 | - |
| 63 | Conseil scolaire catholique Providence | 4,243,991 | 1,901,194 | 94,234 | 958,500 |

| Board ID | School Board Name | School Condition Improvement (\$) | School Renewal Allocation (\$) | Capital Planning Capacity (\$) | Temporary Accommodation Allocation (\$) |
|-----------------|--|--|---------------------------------------|---------------------------------------|--|
| 64 | Conseil scolaire catholique MonAvenir | 8,981,271 | 2,941,638 | 46,217 | 451,100 |
| 65 | Conseil scolaire de district catholique de l'Est ontarien | 9,083,429 | 3,057,103 | 178,050 | 202,100 |
| 66 | Conseil scolaire de district catholique du Centre-Est de l'Ontario | 8,357,304 | 5,107,811 | 135,432 | 2,998,100 |