

2010: B9

**MEMORANDUM TO:** Directors of Education  
Secretary/Treasurers of School Authorities

**FROM:** Karen Maxwell  
Assistant Deputy Minister (Acting)

**DATE:** June 4, 2010

**SUBJECT:** Education funding regulations for 2010-11

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I am writing to inform you that the Grants for Student Needs (GSN) regulations for 2010-11 have been made by the Lieutenant Governor in Council. These regulations implement the funding enhancements, structural reforms, and other changes described in the memorandum of March 26, *2010: B5 – Education Funding for 2010-11*.

Through these regulations, the government is allocating a projected \$20.2B for elementary and secondary education in the 2010-11 school year.

The new funding regulations are:

- (1) *Grants for Student Needs – Legislative Grants for the 2010-11 School Board Fiscal Year*
- (2) *Calculation of Fees for Pupils for the 2010-11 School Board Fiscal Year*
- (3) *Calculation of Average Daily Enrolment for the 2010-11 School Board Fiscal Year.*

There is also a new Minister's regulation, *Restricted Purpose Revenues*. This regulation addresses the implementation of Public Sector Accounting Board (PSAB) standards for school boards in the 2010-11 school year. It governs restrictions on the use of funds for internal audit, school renewal, special education and the Special Equipment Amount, deferred revenue, revenue from other sources, and reserve funds. These provisions are part of the ongoing modernization of the financial accountability sections of the *Education Act*, as described in the memoranda of March 10, *2010: B2* and *2010: SB10*.

All of the above regulations may be accessed through the Ministry's public website, [www.edu.gov.on.ca/eng/policyfunding/funding.html](http://www.edu.gov.on.ca/eng/policyfunding/funding.html).

As noted in the memorandum of April 6, *2010: B8 – Impact of Public Sector Compensation Restraint on 2010-11 Grants for Student Needs*, the government's measures to contain public sector compensation have not, at this time, resulted in any changes to the 2010-11 GSN funding approach.

The due date for submission of school boards' Estimates for 2010-11 is July 30, 2010.

The implementation of the province's GSN funding commitments has also required technical amendments to the 2008-09 and 2009-10 GSN regulations and to *O. Reg. 446/98 – Reserve Funds* and *O. Reg. 486/98 – Calculation of Amount of Reserve Resulting from Strike or Lock-Out*. The amendments to *O. Reg. 446/98* align that regulation with amendments to the 2009-10 GSN regulations that implement funding for Internal Audit and the Green Schools Pilot Initiative in the 2009-10 school year by enabling individual reserves for both programs.

In addition, the following outdated regulations have been revoked:


- O. Reg. 150/07*                      *Calculation of Average Daily Enrolment for the 2007-08 School Board Fiscal Year*
- O. Reg. 151/07*                      *Calculation of Fees for Pupils for the 2007-08 School Board Fiscal Year*
- O. Reg. 152/07*                      *Grants for Student Needs – Legislative Grants for the 2007-08 School Board Fiscal Year*
- O. Reg. 339/06*                      *Calculation of Average Daily Enrolment for the 2006-07 School Board Fiscal Year*
- O. Reg. 340/06*                      *Calculation of Fees for Pupils for the 2006-07 School Board Fiscal Year*
- O. Reg. 341/06*                      *Grants for Student Needs – Legislative Grants for the 2006-07 School Board Fiscal Year*
- O. Reg. 398/05*                      *Calculation of Average Daily Enrolment for the 2005-06 School Board Fiscal Year*
- O. Reg. 399/05*                      *Calculation of Fees for Pupils for the 2005-06 School Board Fiscal Year*
- O. Reg. 400/05*                      *Grants for Student Needs – Legislative Grants for the 2005-06 School Board Fiscal Year*
- O. Reg. 460/97*                      *Transition from Old Boards to District School Boards*
- O. Reg. 122/92*                      *Payment Transfer between Coterminous Boards – 1992*
- O. Reg. 90/91*                      *Payment Transfer between Coterminous Boards – 1991*
- R.R.O. 1990, Reg. 312*      *Training Assistance*

If you require further information about the GSN regulations and school board funding in 2010-11, please contact:

Capital and Pupil Accommodation Grant	Nancy Whynot	(416) 325-4030 nancy.whynot@ontario.ca
Green School Pilot Initiative	Grant Osborn	(416) 325-1705 grant.osborn@ontario.ca
Financial accountability and reporting requirements	Andrew Davis	(416) 327-9356 andrew.davis@ontario.ca
Other changes in the 2010-11 GSN	Didem Proulx	(416) 327-9060 didem.proulx@ontario.ca

Programme d'appui aux nouveaux arrivants (PANA) allocation	Ginette Plourde	(416) 327-9072 ginette.plourde@ontario.ca
Provincial Framework Agreements	Margot Trevelyan	(416) 325-2836 margot.trevelyan@ontario.ca
Special Education Grant	Barry Finlay	(416) 325-2889 barry.finlay@ontario.ca
Student Transportation Grant	Cheri Hayward	(416) 327-7503 cheri.hayward@ontario.ca

In the 2010-11 GSN, the Ontario government has again made a significant investment in education, despite declining enrolment and a challenging fiscal situation. The 2010-11 GSN continues to support peace and progress in education, with enhanced funding in key areas and structural improvements to the funding formula. The Ministry will continue to work closely with school boards and other education partners to manage resources effectively and to improve efficiency and service delivery. Together, we will ensure that we make the most of our province's investment in the education, skills, and achievement of its students.



Karen Maxwell  
Assistant Deputy Minister (Acting)

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