

Ministry of Education
Transfer Payments and
Financial Reporting Branch

21st Floor, Mowat Block
900 Bay Street
Toronto, Ontario M7A 1L2
Tel.: (416) 327-9356
Fax: (416) 325-2007
Email: Andrew.Davis@edu.gov.on.ca

Ministère de l'Éducation
Direction des paiements de transfert
et des rapports financiers

21^e étage, édifice Mowat
900, rue Bay
Toronto, Ontario M7A 1L2
Tél. : (416) 327-9356
Télééc.: (416) 325-2007
Courriel: Andrew.Davis@edu.gov.on.ca



2009: SB11

MEMORANDUM TO: Superintendents of Business and Finance

FROM: Andrew Davis
Director
Transfer Payments and Financial Reporting

DATE: April 3, 2009

SUBJECT: 2009-2010 Estimates

I am pleased to inform you that the 2009-10 Estimates and instructions detailing the changes this year are now available through the Estimates link on the Financial Reporting website at <http://tpfr.edu.gov.on.ca>.

These Estimates forms, guides and instructions are provided in advance of the release of the 2009-10 Grants for Student Needs regulation. As noted on the first page of the Estimates forms, these forms and related documents for the 2009-2010 fiscal year are conditional upon the approval of the appropriate regulations by the Lieutenant Governor in Council.

The forms implement the funding increases that support the provisions in the Provincial Framework Agreements (PFAs). The technical paper includes an addendum that provides the applicable benchmarks and formulae to support the PFA negotiated between the Elementary Teachers' Federation of Ontario (ETFO) and the Ontario Public School Boards' Association (OPSBA). The benchmarks for boards with collective agreements that conform to this PFA are already incorporated in the calculations in EFIS in a seamless way i.e. the calculation will automatically use the appropriate benchmarks based on board type.

Where collective agreements do not conform to PFAs an adjustment to the calculated grants should be made in section 1 of the forms. Any outstanding collective agreements are expected to be finalized this spring – boards that need assistance in calculating the amount of the adjustment, if any, should contact their Ministry Finance Officer.

Key changes to Estimates Forms

Key changes to the Estimates forms this year include:

- Benchmark updates to reflect the salary increases and other enhancements to support the PFA's as well as constraint measures announced in memorandum 2009:B02.
- Changes to address cost increases in utilities and transportation. The cost increases in transportation are addressed through the following new components, in addition to the enrolment adjusted base amount:
 - cost adjustment
 - Route efficiency amount
 - Fuel escalator and de-escalator amount
- Modifications to the calculation of the declining enrolment adjustment
- The parent engagement funding that was previously provided under EPO is now part of the Board administration and governance funding under GSN
- The Outreach Coordinators component of the community use of school funding previously provided under GSN has been transferred to EPO
- Dataform E – Program Reporting has been removed pending a review of areas where the ministry would need to collect information.
- Reporting on Library teachers and other staffing – changes to the accountability report that were incorporated in the 2008-09 forms have been made to compare planned library teachers and other staff to the 2007-08 base year, with adjustments to take into account enrolment changes over the two intervening years. Funding for library staff equivalent to the amount provided in 2008-09 will be provided in 2009-10 per memorandum 2009:B03 issued March 31. This funding, which is part of the EPO grants, provides for ongoing additional staffing for school libraries.
- Appendix C – modifications have been made to the excel file to address some calculations for Declining enrolment purposes, and for parent engagement. Boards are required to submit their appendix C to the ministry before they complete their EFIS submission as totals from the excel file will be populated into EFIS.
- Tax collection costs for boards in unorganized areas have been eliminated as a result of legislative changes restructuring the collection process effective January 2009.

In reviewing data from previous years' submissions, the ministry has observed significant variations on the information reported from one cycle to the other on section 7, teacher qualification and experience distribution grid. Boards are encouraged to carefully review the data to ensure they are an accurate projection supported by firm assumptions. While some degree of variation is understandable between estimates and revised estimates, it is expected that the information reported in financial statements will not significantly vary from revised estimates - the ministry will follow up on large variations with individual boards.

Boards are required to submit their 2009-10 Estimates through EFIS at <https://efis.edu.gov.on.ca/loginp.asp>. The due date for filing the 2009-10 Estimates is June 30, 2009.



Andrew Davis

cc Directors of Education