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**2021:SB16**

**Date:** August 19, 2021

**Memorandum to:** Secretary Treasurers of School Authorities (Isolate Boards)

**From:** Doreen Lamarche  
Executive Director  
Education Finance Office

**Subject** **2021-22 Estimates Forms for School Authorities (Isolate Boards)**

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**2021-22 Estimates Forms**

I am writing to provide you with information about the Ministry of Education's Grants for Student Needs (GSN) funding for isolate boards for 2021-22 further to memorandum [2021:B08 – 2021–22 Grants for Student Needs Funding](#).

Details of the funding model are outlined in the Technical Paper, found on the ministry's public website at <http://www.edu.gov.on.ca/eng/policyfunding/funding.html>. The Addendum to the Technical Paper, which notes the funding modifications for isolate boards, is available on the Education Funding webpage, alongside the Technical Paper and other supporting GSN materials.

The 2021-22 Estimates forms for isolate boards in Excel format and related instructions for completion will be provided to each isolate board separately.

## **Important Information on Reporting**

### **1. Regulation amendments to exempt the accounting adjustment**

For the 2021-22 school year, the ministry will propose amendments to Ontario Regulation 488/10 – *Determination of Boards' Surplus and Deficits* and Ontario Regulation 280/19 – *Calculation of Maximum In-Year Deficit* to exempt the accounting adjustment related to employee future benefits as isolate boards have already set aside reserves for this adjustment. Accordingly, this adjustment will no longer count towards the boards' calculation of the in-year deficit and the previous exemption under Ontario Regulation 280/19 will no longer be required.

### **2. Balanced Budgets Requirements, Ministry Approval for In-year Deficits and Additional COVID-19 Funding Supports**

As announced in [memorandum 2021:B07](#), the ministry also intends to propose amendments to existing regulations to allow isolate boards to incur an in-year deficit up to two per cent of their 2021-22 operating allocation without requiring minister's approval. However, pending vaccine distribution and public health advice, isolate boards are required to budget for half of the amount, or one per cent to support the first half of the school year. As a result, an isolate board may incur an in-year deficit up to the lower of one per cent of the isolate board's operating revenue or the accumulated surplus for the preceding school year, consistent with the requirements set out in Ontario Regulation 280/19. If an isolate board anticipates an in-year deficit greater than one per cent of its operating allocation, Minister approval will be required. In the fall of 2021, the ministry will confirm whether the flexibility of the additional one per cent will be needed. As always, the submission of an in-year deficit approval request, where applicable, is recommended as soon as possible to ensure it is reviewed prior to the start of the next school year.

In addition, Ontario Regulation 280/19 will also be amended to suspend the requirement for the In-Year Deficit Elimination Plan for the 2021-22 school year.

Finally, to support isolate boards that will draw funds from their accumulated surplus to fund expenses related to COVID-19, the ministry will offset some of these pressures with the following two funding programs:

#### **a. Stabilization COVID-19 Support Funding:**

This funding is applicable to isolate boards without sufficient reserves to incur an in-year deficit up to two per cent of their operating allocation. This funding will top-up isolate boards' available funds to incur in-year deficit for COVID-19 related expenses up to two per cent of their operating allocation for the 2021-22 school year. As noted above, half of this funding amount, or up to one per cent of the operating allocation will be available to support the first half of the school year.

b. Supplemental COVID-19 Support Funding:

This funding is applicable to isolate boards that have already incurred or expect to incur a total COVID-19 related deficit of more than two per cent of their operating allocation over the 2020-21 and 2021-22 school years. This funding will cover the excess use of reserves for COVID-19 related expenses up to two per cent of their 2021-22 operating allocation. As noted above, half of this funding amount, or up to one per cent of the operating allocation will be available to support the first half of the school year.

In the 2021-22 Estimates, isolate boards must not include revenue from these two funding programs as they will be calculated by the ministry after the 2021-22 Estimates submissions are received and included in the Finance Officer reviewed Estimates submission. Furthermore, revenue from the Stabilization COVID-19 Support Funding will count towards the calculation of in-year compliance deficit for Minister's approval, while revenue from the Supplemental COVID-19 Support Funding will not. For details, please see the 2021-22 Estimates instruction.

With regards to the funding announced for 2021-22, for isolate boards that access more than a total of 2% of their operating allocation from their reserves over the 2020-21 and 2021-22 school years, eligible 2020-21 expenses only include existing planned 2020-21 expenditures at the time of this announcement. Isolate boards will be required to submit an attestation to this effect at the end of the 2020-21 school year. Further details will be provided with the 2020-21 Financial Statements forms to be released in fall 2021.

### **3. *Library Staffing and Expenses Reporting***

The ministry is introducing requirements to enhance reporting for library staff funding. This additional reporting is intended to provide the ministry with greater insight into how isolate boards are funding libraries and related supports.

Isolate boards that are not fully utilizing the funding provided for library staffing through the Pupil Foundation Grant and the Library Staff Allocation will receive a warning message in the forms and will be required to submit a multi-year plan highlighting their vision and next steps to address any underspending in this area.

### **4. *Appendix H Reporting***

As a reminder, Appendix H is a position-based schedule using two specific measurement dates, October 31 and March 31. Any positions created or retained to support isolate boards in maintaining health and safety measures for 2021-22 (e.g. positions created to reduce class size, enhance school cleaning) should be reflected on Appendix H and follow the inclusion and exclusion criteria outlined in the instructions consistent with prior years.

Given the differing education delivery models (e.g. octomester, quadmester) possibly used by isolate boards to support student cohorting in 2021-22, classroom educator positions supporting the quadmester or octomester models should be reported as the sum of their position's full-time equivalency (FTE) for their first two quadmasters or first four octomesters,

to align as closely as possible to the typical October count date. For purposes of the March count date, isolate boards should assume that regular delivery models will have resumed. Given that all of the necessary information may not be available to support the preparation of the 2021-22 estimates submission, isolate boards should provide their best estimate of FTE for the October count date based on previous year staffing levels where they continue to be supported through the ministry's funding announcements and a return to regular delivery models for the March count date.

The FTE reporting of positions not supporting the quadmester or octomester models has not changed and isolate boards should continue following the reporting instructions and guidelines when completing Appendix H. Please refer to Section Appendix H for the reporting criteria.

With the introduction of Section 3. - Library Staffing and Expenses, isolate boards are reminded to apply consistent reporting methods to their library and guidance FTEs at all reporting cycles in order to accurately report the FTEs on Appendix H lines 4.1 Library and Guidance Staff – Library Teachers, and 4.2 Library and Guidance Staff – Guidance Teachers. The FTEs reported on lines 4.1 and 4.2 will be pre-loaded into Section 3. Library Staffing and Expenses.

### **Estimates Submission**

The electronic version of the Estimates is to be emailed to [estimates.met@ontario.ca](mailto:estimates.met@ontario.ca) by October 14, 2021. In the same email please include a PDF copy of the Certificate signed by the Supervisory Officer. Please do not insert any of the attachments in the body of the email. To facilitate the management of our electronic filing, isolate boards are asked to include the following text in the subject line of the email *"2021-22 Estimates Supporting Documentation – [Isolate Board Name]"*. If the isolate board is unable to meet the reporting deadline due to extenuating circumstances, please contact your ministry finance officer or financial analyst to discuss the need for an extension.

### **Notice**

Some of the elements and proposals set out in the materials described above this memo and in the Estimates forms can only take effect if certain regulations are made by the Minister of Education or the Lieutenant Governor in Council under the *Education Act* or other regulations as required. Such regulations have not yet been made. Therefore, the content of this memo should be considered as subject to such regulations, if and when made.

## Contacts

If you have any questions related to the completion of the Estimates package, please contact:

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Sincerely,

Doreen Lamarche  
Executive Director  
Education Finance Office

cc: DSAB Supervisory Officers