

**Ministry of Education**

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**2024:SB08**

**Date:** April 26, 2024

**Memorandum To:** Senior Business Officials

**From:** Andrew Yang  
Director  
Financial Analysis and Accountability Branch

Xiaofei Wang  
Director  
Education Modelling and Forecasting Branch

**Subject:** **2024-25 Estimates (District School Boards)**

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We are pleased to inform you that the 2024-25 Estimates forms and instructions are now available in the [Education Finance Information System \(EFIS\)](#).

**TRAINING MATERIALS**

There are significant changes to the EFIS forms due to the restructuring of the funding formula from the Grants for Student Needs (GSN) to Core Education Funding (Core Ed). To help school boards understand these changes, the ministry is providing the following training materials within EFIS, in the S2425EST application task list:

- GSN to Core Education Funding (“Core Ed”) – Allocation Map
- EFIS Mapping: 2023-24 Revised Estimates to 2024-25 Estimates
- 2024-25 Estimates – EFIS Updates
- 2024-25 Estimates – Form changes in EFIS

If you have questions after reviewing the training materials, please submit them by email to your ministry financial analyst. A summary document with answers to frequently asked questions will be uploaded to EFIS to further support school boards.

## **EFIS UPDATES FOR 2024-25**

### **Ministry Approval of In-year Deficits**

Under the *Education Act*, a school board shall not have an in-year deficit for a fiscal year unless authorized under Ontario Regulation 280/19 *Calculation of Maximum In-year Deficit*. A school board must seek Minister's approval if:

- 1) The in-year deficit exceeds the lower of one per cent of the school board's operating revenue or the accumulated surplus for the preceding school year.
- 2) The school board has an in-year deficit within the above noted threshold, but the school board does not submit an approved In-Year Deficit Elimination Plan (IYDEP) that eliminates the in-year deficit within the required timelines as specified in the regulation.
- 3) The school board is incurring an in-year deficit for a third consecutive year.

The "Compliance Report – Balanced In-Year Position Requirement" form has been updated to list the above three conditions where a school board's in-year deficit will be non-compliant and subject to Minister's approval. An in-year deficit approval request must be submitted to the school board's ministry financial analyst as soon as possible to ensure approval prior to the start of the 2024-25 school year.

As a reminder, requests should also be submitted at any time during the school year where the school board becomes aware that it has an in-year deficit requiring Minister's approval, including where an in-year deficit was approved earlier in the fiscal year but has increased since the approval.

### **Reporting of Labour Expenses Pending Central Bargaining**

As noted in Memorandum 2024:B05, 2024-25 Core Education Funding, the ministry has included a labour provision for unionized employees pending the outcome of central bargaining or arbitration proceedings. Consistent with the previous school year, school boards should estimate a corresponding labour expense provision for those employees. A new line, 80.2 (Labour Provision) has been added to Schedule 10 (Expenses) to record this amount. A document entitled "Labour Provision Summary", which contains additional information, is available for download in EFIS under the "Reference Material" folder.

### **Bill 124 Reporting**

As noted in Memorandum 2024:B02, Monetary Resolution to Bill 124, the GSN regulations for the 2019-20 through 2021-22 school years have already been amended. The regulation amendments to the 2022-23 and 2023-24 school years will occur in the summer, prior to the start of the 2024-25 school year.

As such, the 2024-25 salary and benefits benchmarks will not be updated to reflect the impact of Bill 124 adjustments until after submission of the Estimates. To minimize the impact on the surplus/(deficit) calculation in 2024-25, school boards should report their forecasted increase in Core Ed revenue related to the Bill 124 impact on a distinct line on Schedule 9. The amount inputted on this line will be removed in the FO-reviewed version that will be created when the 2024-25 benchmarks are updated.

### **Accountability Updates**

Several updates have been made to streamline enveloping requirements and improve accountability.

- A new form, “Compliance – Facilities and Transportation”, has been added to EFIS to calculate whether school boards’ facilities and transportation expenses are staying within the allowable limit being introduced in 2024-25. The limit is equal to the school board’s School Facilities Fund and Student Transportation Fund, plus 5% of the school board’s total Classroom Staffing Fund, Learning Resources Fund, and Special Education Fund.
- The school board administration spending limit has been simplified where it restricts administration spending based on a percentage of overall expenses. The EFIS form that measures compliance with the limit has been moved from the data forms to the compliance section.
- Data Forms B, C, and D1 have been temporarily removed for 2024-25. Data Form D has been redesigned to better align with the restructured funding model.

### **SPECIAL EDUCATION FUNDING UPDATES**

Consistent with prior years, we are providing technical details regarding the Differentiated Needs Allocation (DNA) Table amounts for the 2024-25 school year and the Differentiated Special Education Needs Amount (DSENA) for the 2023-24 and 2022-23 school years as follows:

#### Appendix 1: Differentiated Needs Allocation Table – 2024-25 Projections.

This table provides the 2024-25 projected DNA amounts for each school board as they will appear in the 2024-25 DNA Table.

#### Appendix 2: Differentiated Special Education Needs Amount Table – 2023-24 Revised Estimates.

This table provides revised 2023-24 DSENA amounts for each school board, based on 2023-24 Revised Estimates average daily enrolment (ADE) submissions as they will appear in the 2023-24 DSENA Table. It also includes adjustments to reflect in-year changes to the 2023-24 GSN, as described in Memorandum 2024:B05, 2024-25 Core Education Funding. Once final ADE for 2023-24 is known and any further 2023-24 GSN changes are made if necessary, these table amounts will be finalized.

#### Appendix 3: Differentiated Special Education Needs Amount Table – 2022-23 Updated

Enrolment. This table provides updated 2022-23 DSENA amounts for each school board, based on school board submitted ADE from the 2022-23 Financial Statements. These ADE counts are

still being reviewed, thus these amounts are subject to change. Once final ADE is known for the 2022-23 school year, these DSENA Table amounts will be finalized.

## SUBMISSION OF FINANCIAL REPORTS

Please submit your 2024-25 Estimates through EFIS by **June 28, 2024**.

In addition, the following documents should be submitted by authorized users to the SharePoint site at [School Board Financial Reports](#) by **June 28, 2024**:

| From School Board's Active EFIS Submission (in PDF)   | Naming Convention                           |
|---|---|
| <ul style="list-style-type: none"> <li>Signed Certificate of the Director of Education</li> <li>Compliance Report</li> <li>In-Year Deficit Elimination Plan, if required</li> </ul> | DSB#_DSB Name_2024-2025 EST Supporting Docs |

## LATE SUBMISSIONS

The 2024-25 Estimates are due by June 28, 2024. This due date is important as the information is needed for the interim reporting in the provincial budget and for establishing transfer payment amounts to school boards. If a school board does not submit its 2024-25 Estimates by the due date, the ministry may reduce its regular cash flow by 50%. Upon submission of the Estimates, the ministry will revert to the normal monthly payment process and will include in the monthly payment the total amount withheld up to that point.

If the school board is unable to meet the reporting deadline due to extenuating circumstances, please contact your ministry financial analyst to discuss the need for an extension.

## NOTICE

Some of the elements, plans and proposals set out in this memo and in the EFIS package 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 to be subject to such regulations, if and when made.

## CONTACTS

| Subject                         | Name              | Phone          | Email  |
|---------------------------------|-------------------|----------------|--|
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|   |  |                |   |
|---|--|----------------|---|
| EFIS login assistance                     | N/A  | N/A            | <a href="mailto:efis.support@ontario.ca">efis.support@ontario.ca</a>                                |
| Financial reporting and related questions | Ministry financial analysts                                |                | <a href="#">Contact information can be found on the FAAB website under the "Contact Us" section</a> |
| Special Education                         | Charmaine Perera, Special Education/Success for All Branch | (647) 991-4388 | <a href="mailto:Charmaine.Perera@ontario.ca">Charmaine.Perera@ontario.ca</a>                        |

Sincerely,

*Original signed by*

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cc: Directors of Education

Attachments