

2008: B10

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

FROM: Nancy Naylor
Assistant Deputy Minister

Dominic Giroux
Assistant Deputy Minister

DATE: August 18, 2008

SUBJECT: **Funding enhancements for peace and progress in education – 2008-09 and future years**

We are writing to provide you with information about new funding enhancements through the Grants for Student Needs (GSN) that the government has approved for 2008-09 or that the Ministry will recommend for approval in 2008-09 and future years.

These enhancements are part of the government's commitment to support Provincial Discussion Table (PDT) Agreements. PDT Agreements recognize the renewed commitment of Ontario's teacher federations, unions representing education support workers, and trustee associations to work together to improve student achievement, reduce gaps in student outcomes, and increase confidence in publicly funded education.

To support this shared commitment to labour peace and progress in education, the Ontario government proposes to increase the province's investment in elementary and secondary education in 2008-09 by a further \$505.4M. By 2012-13, this investment would grow to \$2.5B in new funding for education.

When added to the increase for 2008-09 announced last March (detailed in the memorandum of March 26, **2008: B2 – Education Funding for 2008-09**), these new investments mean that total projected GSN funding for 2008-09 will be \$19.06B. This represents \$702.5M more than in 2007-08 – an increase of 3.8 per cent.

It should be noted that this memorandum describes some enhancements that require amendments to the regulation that is currently in effect to govern grants to school boards in their 2008-09 fiscal year. These enhancements must be implemented by, and are conditional upon, the approval of such a revised regulation by the Lieutenant Governor in Council. Such amendments have not been made and the information in this memorandum is provided in the absence of a revised regulation. The Ministry intends to seek approval from the Lieutenant Governor in Council to file such a revised regulation on December 1, 2008.

Investments outlined in this document for the school board fiscal years 2009-10 to 2012-13 will also require the approval of the Lieutenant Governor in Council of the appropriate regulations governing funding for those fiscal years.

There are also other enhancements and technical amendments to the GSN funding regulations. These are described in a separate memorandum, **2008: B11 – In-year amendments to 2007–08 and 2008–09 education funding regulations**, which is also being released today.

A. OVERVIEW – PROVINCIAL SUPPORT FOR PDT AGREEMENTS

PDT Agreements are the result of informal discussions that were initiated in the late fall of 2007 and early winter of 2008. These discussions involved teacher federations, unions representing education support workers, and trustee associations.

These discussions explored sustaining labour peace and progress in the publicly funded education sector by developing a framework for new, four-year collective agreements. Under the PDT Agreements, these collective agreements will expire on August 31, 2012, and serve to promote the following guiding principles: improved student achievement, a safe and healthy learning and working environment, and positive labour relations throughout the education sector.

These discussions have already, in some instances, resulted in the parties incorporating the agreements made at their PDT into collective agreements.

The government has committed to supporting PDT Agreements, including funding a 3 per cent salary increase for all teaching and unionized non-teaching staff who sign a PDT Agreement and whose collective agreements reflect these PDT Agreements. This support is contingent upon meeting certain criteria for eligibility. Further information about these criteria is provided in section C. ENHANCEMENTS UNDER THE PDT AGREEMENTS IN 2008-09 below.

Where the criteria are met, a school board will receive all the funding enhancements for which it is eligible under the PDT Agreement(s). These enhancements will begin in the 2008-09 school year or later, depending on the specific terms of the PDT Agreement(s).

To implement this support for PDT Agreements, the Ministry is releasing the following:

- a. A set of regulations, some of which amend the GSN regulations by adjusting all salary benchmarks by an additional 2 per cent above the salary benchmark increase announced on March 26, 2008, and subsequently implemented in the GSN regulation filed in April. See “Transitional support” below. These regulations

are now in effect and may be accessed through the Ministry's public website, www.edu.gov.on.ca.

- b. A draft regulation that fully reflects the PDT Agreements that have been concluded and the eligibility criteria described in section C. below. This draft regulation, which may be accessed through www.edu.gov.on.ca, is intended to show the 2008-2009 grant regulation as it would read when amended to implement provincial support for the PDT Agreements. The amending regulation would, if approved by the Lieutenant Governor in Council, adjust all 2008-09 salary benchmarks by 3 per cent (an additional 1 per cent above the 2 per cent increase in effect) and incorporate all other 2008-09 enhancements of the PDT Agreements.

The implementation of the PDT Agreements will be reflected in school boards' 2008-09 Revised Estimates, which are due December 12, 2008. Further information about the implementation of the funding enhancements and the proposed calculation of any adjustments to entitlement is provided in section F. IMPLEMENTATION OF 2008-09 ENHANCEMENTS below.

Transitional support

While further PDT Agreements are being concluded, the government has decided to proceed at this time with amendments to the GSN funding regulations that will provide a 2 per cent increase in salary benchmarks, starting in September 2008. This increase is above the 0.7 per cent salary benchmark increase for 2008-09 that was announced in March 2008 and implemented in the GSN regulation filed in April.

This 2 per cent increase will assist all school boards in the management and implementation of their staffing and budget plans for the 2008-09 school year, whether or not they and one or more of their employees' bargaining units are covered by one or more PDT Agreements.

Cash flow payments to all boards will be accelerated from September to December 2008. This increased cash flow in the first four months of the school year will be balanced by corresponding decreases in the cash flow for the months January to March 2009. A schedule of cash flow payments is included in section F. below.

The January 2009 grant base will reflect the grant entitlement, with reductions as appropriate in situations where the conditions of eligibility for enhanced funding have not been met.

B. 2008-09 SALARY BENCHMARKS AND BENEFITS

1. Salary Benchmarks

As noted above, the government is providing funding to increase salary benchmarks for all school boards by 2 per cent in 2008-09.

School boards will not be required to resubmit their 2008-09 Estimates to reflect this salary adjustment. For purposes of revenue calculations, the Ministry will automatically adjust each school board's 2008-09 Estimates for the 2 per cent increase through EFIS.

School boards that become eligible for enhanced funding under the PDT Agreements will, upon approval of the draft Regulation by the Lieutenant Governor in Council, receive an increase in salary benchmarks of 3 per cent above the 2008-09 GSN

benchmarks released in March 2008. It is the government's intention to provide funding to these eligible boards for further salary benchmark increases of 3 per cent in 2009-10, 3 per cent in 2010-11 and 3 per cent in 2011-12.

Salary benchmarks for management and non-unionized staff of school boards will also be increased by 3 per cent in each of the years 2008-09 to 2011-12. This increase will apply to all school boards regardless of eligibility for funding under PDT Agreements. However, non-unionized staff will not be eligible for most other enhancements under PDT Agreements, such as staffing enhancements, representation on PDT Task Forces and transparency provisions.

2. Benefits

As stated in the memorandum of March 26, **2008: B2 – Education Funding for 2008-09**, an additional \$50.0M is being allocated in 2008-09 to assist boards with the existing cost of benefits for education assistants, office support staff, professional/para-professional staff, and classroom teachers (including teacher-librarians, guidance teachers and department heads). Memorandum **2008: B2** included a table that summarized the increases in the benefits benchmarks for these staff, and the grants or components of grants to which the increases apply.

As outlined in the PDT Agreements, school boards are expected to use their share of this \$50.0M enhancement exclusively to offset their current financial pressures and not to improve benefits through bargaining.

The government has indicated its intention to provide an additional \$33.1M increase in benefits benchmarks in 2010-11, as outlined below, for sector-wide improvements to benefits and other working conditions.

C. ENHANCEMENTS UNDER THE PDT AGREEMENTS IN 2008-09

In addition to the 3 per cent increases in salary benchmarks described above, school boards that have fulfilled the conditions of the PDT Agreements will be eligible for funding enhancements in four areas starting in 2008-09:

- i. Elementary supervision
- ii. Secondary programming
- iii. Occasional teachers
- iv. Professional development and training – Education support staff

1. Eligibility

A board shall receive enhanced funding where all of the following criteria are met:

- (1) The board and the union are covered by a PDT Agreement or Agreements.
- (2) All of the bargaining units of a union within the board that are covered by the same PDT Agreement have a new collective agreement or agreements, ratified by both the board and the bargaining unit(s) by November 30, 2008, without job action or lock out.
- (3) All collective agreements of a union with the board that are covered by the same PDT Agreement are in full compliance with that PDT Agreement and have as their expiry date August 31, 2012.

- (4) The union and the director of the board have provided a written confirmation to Margot Trevelyan, Director, Labour Relations and Governance Branch, that the collective agreement is in full compliance with the relevant PDT Agreement.
- (5) The board has provided any report relating to the collective agreement that the Minister may require.
- (6) The Minister is of the opinion that the collective agreement is compliant with the applicable PDT Agreement.

Within four weeks of receiving the supporting documentation required by her, the Minister may notify the board and the union if she is of the opinion that a collective agreement is not compliant with the relevant PDT agreement, including her reasons for this opinion. The board and the union would have two weeks to provide a written response to the Minister. The Minister would subsequently have two weeks to inform the parties of the board's eligibility or non-eligibility for the additional funding.

2. 2008-09 Enhancements

i. Elementary supervision

The Ministry will introduce a new component in the Pupil Foundation Grant to enhance funding for student supervision in elementary schools as follows:

- \$22.23 per elementary pupil in 2008-09
- \$26.61 per elementary pupil in 2009-10
- \$26.88 per elementary pupil in 2010-11
- \$20.06 per elementary pupil in 2011-12

This enhancement is deemed to fund the equivalent of at least two hours per day of student supervision per elementary school.

Assuming full compliance, this increase will provide a projected \$27.3M in new funding in 2008-09. Projected board-by-board allocations are attached as Appendix 1.

ii. Secondary programming

The Ministry will provide funding to support a locally developed strategy to expand secondary programming over five years through a new allocation to be introduced in the GSN. The increases are cumulative – that is, 0.19 additional teachers per 1,000 secondary pupils will be funded in 2008-09, then additional funding for 0.19 teachers added in the next year for a total of 0.38 additional teachers funded in 2009-10, and so forth:

- 0.19 additional teachers per 1,000 secondary pupils in 2008-09
- 0.38 additional teachers per 1,000 secondary pupils in 2009-10
- 0.70 additional teachers per 1,000 secondary pupils in 2010-11
- 1.02 additional teachers per 1,000 secondary pupils in 2011-12
- 1.35 additional teachers per 1,000 secondary pupils in 2012-13

Assuming full compliance, this increase will provide a projected \$10.9M in new funding in 2008-09 and will grow to \$84.0M by 2012-13. At full implementation in 2012-13, this investment is projected to create 900 new secondary teaching positions across the province.

The additional teachers hired as a result of this initiative will be included in the calculation of the Teacher Qualifications and Experience component, which recognizes variations in salary costs based on teachers' qualifications and experience. Funding to boards will be adjusted to reflect the costs of the additional teachers according to teachers' placement on the salary grid.

Projected board-by-board allocations, including the Teacher Qualifications and Experience effect, are attached as Appendix 2.

iii. Occasional teachers

In addition to the salary increases described in section B. 2008-09 SALARY BENCHMARKS AND BENEFITS, the Ministry will increase the funding benchmarks in the Pupil Foundation Grant for Occasional Teachers by 3.5 per cent in 2008-09. This increase will allow for improvements in working conditions to be negotiated locally, in addition to the 3 per cent salary increase of September 1, 2008. Assuming full compliance, this increase will provide a projected \$6.8M in new funding in 2008-09.

Projected board-by-board allocations are attached as Appendix 3.

iv. Professional development and training – Education support staff

There will be a one-time \$17.0M allocation in 2008-09 to enhance professional development and training opportunities for education support workers. This increased funding will be allocated through a one-time per pupil amount in the Pupil Foundation Grant of \$8.91 per elementary pupil (ADE) and \$8.91 per secondary pupil (ADE).

Projected board-by-board allocations are attached as Appendix 4.

D. ENHANCEMENTS STARTING IN 2009-10

To support PDT Agreements, the Ministry will propose the following enhancements to start in 2009-10:

1. Professional Learning – Elementary teaching staff

To increase support for enhanced professional learning opportunities for elementary teachers, funding will be allocated through a per-pupil amount in the Pupil Foundation Grant, as follows:

- \$7.24 per elementary pupil in 2009-10
- \$15.21 per elementary pupil in 2010-11
- \$23.07 per elementary pupil in 2011-12

Assuming full compliance, this increase will provide a projected \$8.8M in new funding in 2009-10 and will grow to \$27.6M by 2011-12.

Projected board-by-board allocations are attached as Appendix 5.

2. Preparation Time and Specialist teachers

Funding for elementary specialist teachers has been added to the GSN each year since 2005-06. As stated in memorandum **2008: B2**, funding has already been committed for 2008-09 to support a 10-minute increase in elementary teacher preparation time from

190 to 200 minutes and enable boards to hire an additional 590 specialist elementary teachers on a province-wide basis.

Starting in 2009-10, eligible boards will receive funding to support increasing levels of preparation time for elementary teachers as follows:

- September 1, 2009 210 minutes/week
- September 1, 2010 220 minutes/week
- September 1, 2011 230 minutes/week
- August 31, 2012 240 minutes/week

The number of specialist teachers funded through the Specialist Teacher/Preparation Time component of the Pupil Foundation Grant – Elementary is intended to be increased in each year in accordance with the additional minutes of preparation time. These increases, as shown in the following list, are increases above the levels of preparation time already funded in 2008-09 (as noted above and described in memorandum **2008: B2**). The increases are cumulative:

- 0.42 additional teachers per 1,000 elementary pupils in 2009-10;
- 0.86 additional teachers per 1,000 elementary pupils in 2010-11;
- 1.30 additional teachers per 1,000 elementary pupils in 2011-12;
- 1.74 additional teachers per 1,000 elementary pupils in 2012-13.

Under the terms of the PDT Agreements, boards shall have flexibility in staffing to allow these additional teachers to be assigned full-time to the Arts, in more than one school as required, notwithstanding other provisions of the collective agreement. Furthermore, notwithstanding other provisions in the collective agreement, the additional weekly minutes of preparation time above the 2008-09 level, generated within 20 consecutive instructional days, may be aggregated to provide for meaningful blocks of preparation time for teachers as provided for in the relevant PDT Agreement.

Assuming full compliance, this increase will provide a projected \$47.6M in new funding in 2009-10 and will grow to \$211.6M by 2012-13. The additional teachers hired as a result of this initiative will be included in the calculation of the Teacher Qualifications and Experience component.

Projected board-by-board allocations, including the Teacher Qualifications and Experience effect, are attached as Appendix 6.

3. Grade 4-8 Class Size Reduction

To support class size reductions in grades 4-8 over four years, a new allocation will be introduced as follows. These increases are cumulative:

- 0.18 additional teachers per 1,000 grade 4-8 pupils in 2009-10
- 0.37 additional teachers per 1,000 grade 4-8 pupils in 2010-11
- 0.57 additional teachers per 1,000 grade 4-8 pupils in 2011-12
- 0.96 additional teachers per 1,000 grade 4-8 pupils in 2012-13

Assuming full compliance, this increase will provide a projected \$10.8M in new funding in 2009-10 and will grow to \$60.7M by 2012-13. This investment is projected to create 648 elementary teaching positions by 2012-13, which will reduce Grade 4-8 class sizes from the current average class size of 25 to an average of 24.5. The additional teachers

hired as a result of this initiative will be included in the calculation of the Teacher Qualifications and Experience component.

Projected board-by-board allocations, including the Teacher Qualifications and Experience effect, are attached as Appendix 7.

It should be noted that the Grade 4-8 average class size has been reduced from 25.7 in 2003-04 to 25.0 in 2007-08.

4. School Operations

To better enable boards to maintain school buildings and grounds in good physical condition and meet the new requirements for monitoring school drinking water, additional funding will be allocated through an increase in the School Operations benchmark cost per square metre by \$1.41. Assuming full compliance, this increase will provide a projected \$36.1M in new funding in 2009-10 and is projected to create 590 additional FTE staff positions across the province. Projected board-by-board allocations are attached as Appendix 8.

As outlined in the PDT Agreements, the full amount of the increase must be used to address the workload of Custodial/Maintenance/Skilled Trades/Building Security staff. Each school board must apply this enhancement in 2009-10 up to the value of the board's share of the new allocation, as outlined in the relevant PDT Agreement.

5. Professional and Para-professional Support

The level of support for professional and para-professional staff in the elementary Pupil Foundation Grant will be enhanced by an additional 0.33 staff per 1,000 elementary students. Assuming full compliance, this investment is projected to total \$26.0M in 2009-10 and to create 401 additional FTE positions across the province. Projected board-by-board allocations are attached as Appendix 9.

6. Office Support Staff

An increase in funding for Office Support Staff in elementary schools will be allocated through the elementary component of the School Foundation Grant as follows:

- All elementary schools with 250 or more students will benefit from the enhancement;
- Elementary schools with 1,000 or more students will receive funding for at least an additional 0.25 FTE office support worker (based on the benchmark salary and benefits);
- The incremental funding for the schools with at least 250 but fewer than 1,000 students will be based on school size. For example, a school with 500 students would generate 0.16 more FTE; a school with 300 students would generate 0.04 more FTE.

Assuming full compliance, this increase will provide a projected \$10.4M in new funding in 2009-10 and is projected to create 209 additional FTE positions across the province. Projected board-by-board allocations are attached as Appendix 10.

As outlined in the PDT Agreements, each eligible school board must apply this proposed enhancement in 2009-10, up to the value of its share of the new allocation, in

the following order:

1. Offset staff reductions in School Office and Board Administration Support Staff that may otherwise have occurred between the 2008-09 and 2009-10 school years due to declining enrolment.
2. Use all remaining funds to:
 - Ensure that elementary schools with an ADE of more than 100 students have an office staff person working 35 hours/week; and/or
 - Hire additional unionized board-employed elementary school office support staff in 2009-10.

7. Continuing Education and International Languages Instructors

Funding benchmarks for the Continuing Education and the International Languages, Elementary components of the Continuing Education and Other Programs Grant will be enhanced by 3.5 per cent. Assuming full compliance, this increase will provide a projected \$2.8M in new funding starting in 2009-10. Projected board-by-board allocations are attached as Appendix 11.

The incremental funding is to be used for improvements in working conditions for education support workers delivering Continuing Education and International Languages programs.

E. ENHANCEMENTS STARTING AFTER 2009-10

To support PDT Agreements, the Ministry will propose the following enhancements to start after 2009-10:

1. Educational Assistants

Funding for Educational Assistants under the Elementary Pupil Foundation Grant in the GSN will increase by 16.67 per cent in 2011-12.

In addition, in order to support the terms of the PDT Agreements, the Special Education Per-Pupil Amount (SEPPA) will be increased as follows in 2011-12:

- JK to grade three benchmark: \$86.55
- Grade four to grade eight benchmark: \$66.62
- Secondary benchmark: \$41.09

Assuming full compliance, the total funding increase in 2011-12 is projected to be \$119.3M.

This enhancement is to be used by boards to:

- Fully offset the incremental cost of increasing the number of working days for Educational Assistants from 188 to 194.
- Increase the number of hours worked by Educational Assistants up to seven hours per day, subject to the remaining funds available to the board under this enhancement:
 - As outlined in the PDT Agreements, the use of the incremental hours for Educational Assistants funded above must include scheduled supervision of

students and/or after-school homework support. Nothing shall prevent boards from maintaining existing homework support programs operated by volunteers, unless stated otherwise in current collective agreements.

- Principals shall have the flexibility to assign these hours of work in a predictable and scheduled manner in order to best meet the needs of students and the operational needs of the school.

The Ministry will review the current direction to boards with respect to the reporting of expenditures for Educational Assistant staff and Special Education Grant enveloping provisions prior to the 2011-12 school year.

Projected board-by-board allocations are attached as Appendix 12.

2. Benefits and Other Working Conditions

An enhancement will be introduced in 2010-11 for sector-wide improvements to benefits and other working conditions. This is equivalent to a 0.26 per cent increase in benefits benchmarks. Assuming full compliance, the total funding increase is projected to be \$33.1M.

The Ministry expects that each bargaining unit's share of the additional \$33.1M, effective in 2010-11, will be used to enhance group benefits and other working conditions for that bargaining unit's members, as locally negotiated for implementation by September 1, 2010.

Each bargaining unit's proportional share will be the ratio between the bargaining unit's FTE of employees eligible for benefits to the total FTE of the board's unionized and non-unionized employees as reported in the board's 2008-09 Financial Statements.

Projected board-by-board allocations are attached as Appendix 13.

3. Grades 7 and 8 Student Success Teachers and Literacy & Numeracy Coaches

Starting in 2012-13, the government will introduce an allocation supporting the deployment of Grades 7 and 8 Literacy and Numeracy Coaches and Student Success Teachers. This funding will support an additional 0.32 teacher per 1,000 grade 4 - 8 pupils. Assuming full compliance, this increase will provide a projected \$20.2M in new funding in 2012-13. The additional teachers hired as a result of this initiative will be included in the calculation of the Teacher Qualifications and Experience component.

Projected board-by-board allocations, including the Teacher Qualifications and Experience effect, are attached as Appendix 14.

F. IMPLEMENTATION OF 2008-09 ENHANCEMENTS

As described in section B. 2008-09 SALARY BENCHMARKS AND BENEFITS, the 2008-09 GSN regulation has been amended to provide a 2 per cent increase in salary benchmarks. All school boards will receive this funding, regardless of eligibility for enhanced funding under the PDT Agreements.

1. 2008-09 GSN regulation: next steps

As stated above, the Ministry intends to seek approval from the Lieutenant Governor in Council to file an amending GSN regulation on December 1, 2008, to implement the full funding enhancements for 2008-09.

2. Cash Flow

To provide flexibility to all school boards as collective bargaining proceeds, the Ministry will adjust the monthly cash flow to school boards for the months from September to December 2008 as follows:

Month	Percentage
September	13.2%
October	8.4%
November	8.4%
December	8.5%

This increased cash flow in the first four months of the school year will be balanced by corresponding decreases in the cash flow for the months January to March 2009:

Month	Percentage
January	8.1%
February	8.1%
March	8.3%

The net result will be that, at the end of March 2009, boards will have received the same total cash flow of 63 per cent as in previous years.

This adjusted cash flow applies to the 2008-09 school year only and is intended to support boards that conclude local agreements that are consistent with the PDT framework. Therefore, boards that ratify local agreements in compliance with a PDT Agreement will receive sufficient cash flow between September and December 2008 to cover their incremental salary expenditures.

3. Adjustments to entitlements — Calculations

Provisions in the draft regulation to implement these enhancements will include mechanisms to ensure that school boards receive only the enhancements for which they are eligible. Adjustments in the form of reductions against the enhanced funding entitlement will apply if a school board does not meet all the conditions for eligibility described in Section C. above.

For example, in the 2008-09 school year, if a school board has one or more collective agreements with its education support workers that conform to a PDT Agreement, but does not have a collective agreement with any of its teachers, the board will receive the

total enhancements for which it is eligible with respect to education support workers but not teachers. In this example, a board will receive:

- A 3 per cent increase in salary benchmarks for all non-teaching staff, and its share of the one-time funding for professional development and training for education support workers.
- A 2 per cent increase in salary benchmarks for teachers, but no funding enhancements for elementary supervision, secondary programming, or occasional teachers, unless stated otherwise in a PDT Agreement.

Adjustments will be implemented through Revised Estimates as follows:

i. Increase in salary benchmarks

School boards that are eligible for enhanced funding under the PDT Agreements will receive, subject to approval of the Lieutenant Governor in Council, an increase in salary benchmarks of 3 per cent above the 2008-09 GSN benchmarks released in March 2008.

Where a bargaining unit of a board is not eligible for enhancements under the PDT Agreements, the increase in salary benchmarks for applicable staff in that bargaining unit will be 2 per cent.

The difference in salary benchmarks between 3 per cent and 2 per cent will be calculated in Revised Estimates separately for teaching and non-teaching staff, and the grant adjustment will be determined by applying the following ratios:

- the ratio of staff in the applicable teacher bargaining unit to teachers employed;
- the ratio of staff in the applicable non-teacher bargaining unit to non-teaching staff employed

Staffing for the purpose of the calculation above will be based on the full-time equivalency as of October 31, 2008.

Boards will be eligible for the 3 per cent increase in salary benchmarks for management and non-unionized staff.

ii. Other 2008-09 enhancements

Funding for the other 2008-09 enhancements is contingent on compliance with the PDT Agreements. Entitlement reductions for boards that do not meet eligibility requirements will be calculated as follows:

Elementary supervision

$$\text{Reduction} = \$22.23 \times \text{Elementary ADE}$$

Secondary programming

$$\text{Reduction} = \$14.11 \times [\text{secondary Q\&E experience factor}] \times \text{Secondary ADE}$$

Occasional teachers

$$\text{Reduction} = (\$3.92 \times \text{Elementary ADE}) + (\$2.87 \times \text{Secondary ADE})$$

Professional training and development – Education support staff

$$\text{Reduction} = \frac{\$8.91 \times \text{ADE}}{\text{FTE of all Education support staff}} \times \text{FTE of staff in non-qualifying bargaining unit}$$

Staffing for the purpose of the professional training and development calculation will be based on the full-time equivalency as reported in the 2006-07 financial statements, as per the PDT Agreements.

4. Adjustments to entitlements – Reporting

To calculate these adjustments, school boards will need to provide additional staffing information distributed by bargaining units in a separate excel file as part of their Revised Estimates submission for 2008-09. This Schedule, which is being used only for 2008-09, will require information about both unionized and non-unionized staff. In the case of unionized staff, information will also report on FTE numbers by bargaining unit. This information should reconcile to the FTE information currently provided in Appendix H on EFIS forms, and may be subject to audit.

G. FINANCIAL REPORTING AND SUBMISSION OF REVISED ESTIMATES

The following are the dates, as stated in Memorandum **2008: B2**, for submission of financial reports in the 2008-09 school year:

November 14, 2008 Board Financial Statements for 2007-08

December 12, 2008 Board Revised Estimates for 2008-09

May 15, 2009 Board Financial Report for September 1, 2008, to March 31, 2009

As noted in **2008: B2**, the Ministry recognizes that school boards will need to review their budget and reporting processes as a result of changes to reporting dates in 2008-09. For this transition year, the Ministry will extend the timelines to December 31, 2008, before any cash withholding would apply.

Revised Estimates forms will be available on EFIS by September 30, 2008. These forms will reflect the enhancements under the PDT Agreements, including the 3 per cent increase in salary benchmarks for 2008-09, with adjustments for boards that are not fully eligible for enhanced funding under the PDT Agreements.

To assist boards in planning for any 2008-09 enhancements which they may receive in order to support the PDT Agreements, the Ministry will provide, by August 31, 2008, a “sandbox” version of the Revised Estimates that would allow a board to calculate its potential funding entitlements.

Board Approval of Revised Estimates

As school boards are not required to resubmit their 2008-09 Estimates, the expenditure information in the 2008-09 Revised Estimates will be of special importance, since it will reflect the implementation of the funding enhancements to support the PDT Agreements and board decisions about the use of this new funding. It is recommended that a board's 2008-09 Revised Estimates be formally reviewed by the board's trustees.

H. SCHOOL AUTHORITIES

As in previous years, funding for School Authorities will be adjusted in 2008-09, 2009-10, 2010-11, 2011-12 and 2012-13, as appropriate, to reflect the changes in the GSN to district school boards described in this memorandum. The Ministry will provide further information concerning funding in 2008-09 for School Authorities in the near future.

I. INFORMATION RESOURCES

The Ministry has revised the resource documents *Projections of School Board Funding for the 2008-09 School Year* and the *Technical Paper, 2008-09*. These have replaced the versions released in March 2008 and are available on the Ministry website www.edu.gov.on.ca.

If you require further information about school board funding in 2008-09, please contact:

Labour Framework and PDT Agreements	Dominic Giroux	(416) 325-2132 Dominic.giroux@ontario.ca
	Margot Trevelyan	(416) 325-2836 Margot.trevelyan@ontario.ca
Financial accountability and reporting requirements	Andrew Davis	(416) 327-9356 Andrew.davis@ontario.ca
Pupil Accommodation Grant	Nancy Whynot	(416) 325-4030 Nancy.whynot@ontario.ca
Transportation Grant	Cheri Hayward	(416) 327-7503 Cheri.hayward@ontario.ca
Other changes in the 2008-09 GSN	Karen Maxwell	(416) 327-9060 Karen.maxwell@ontario.ca

The government is committed to ongoing improvement of publicly funded education through a renewed and energized partnership with school boards, teachers and education support workers. The PDT Agreements are the foundation for long-term stability that will allow all partners to focus on improving student achievement and building public confidence in our schools. This means encouraging the highest achievement from all students and developing strategies to help every student learn.

Ontario's support for the PDT Agreements – support that has a potential value of \$505.4M in 2008-09 alone – will deliver strategic funding to give our publicly funded schools additional support and resources to reach every student. Our shared responsibility is to ensure that, in 2008-09 and future years, this funding is used effectively to improve educational outcomes for all students. The Ministry looks forward to working with you to meet this goal.

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Assistant Deputy Minister

Dominic Giroux
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Copy: Superintendents of Business and Finance