GREATER ESSEX COUNTY District School Board

451 Park Street West, P.O. Box 210
Windsor, Ontario N9A 6K1
(519) 255-3200
www.publicboard.ca

2024-2025 Approved Budget

Greater Essex County District School Board | Strategic Priorities

VISION

Building Tomorrow Together

MISSION

Leading excellence in public education by creating confident learners, engaging diverse communities and demonstrating ethical stewardship.

Table of Contents

1 Introduction 1

Trustees 1

Senior Administration 2

Board Profile 3

Budget Assumptions and Planning 4

Budget Pressures and Risks 5

Budget Consultation 7

Summary of Changes in the 2024-25 Core Education Funding (CEF) 10

2 Financial Overview 17

Projected Surplus / (Deficit) 17

Accumulated Surplus Continuity 19

Average Daily Enrolment 20

Budgeting for Strategic Priorities 22

3 Revenues 26

Summary of Projected Revenues 26

Summary of Revenue Changes 27

Description of Other Grants and Special Program Revenue 33

4 Expenses 38

Summary of Expenses (EFIS Format): 38

2024-25 Budgeted Expenses by Category 39

Overview of Other Cost Increases/Decreases - Commentary 55

Description of Expense Categories 57

5 Staffing 59

Staff Complement 59

Support for Students Fund (SSF) Positions 62

6 Special Education 63

Special Education Deficit Summary 63

Special Education Deficit – 5 Year History 64

Special Education – Pupil Enrolment 64

Special Education – Staffing Complement 65

Special Education Programs 66

7 Transportation 67

Grants 67
Expenses 68
2024-25 Transportation Deficit – Summary 69
8 Capital Budget 70
Summary of Capital Budget: 70
Capital Funding Descriptions 71
9 Appendices 74
Compliance Calculations 74
School Board Administration Expense Limit 74
Facilities and Transportation Limit 75
Deficit Compliance Calculation 76
In-Year Deficit Elimination Plan (IYDEP) 78

1 Introduction

Trustees

Nancy Armstrong
Town of Leamington, Pelee Island

Connie Buckler
Town of Lakeshore, Town of Tecumseh

Julie Burgess
Town of Essex, Town of Kingsville

Sarah Cipkar
Windsor Wards 3, 4 and 10

Cathy Cooke
Windsor Wards 5, 6, 7 and 8

Gale Hatfield – Chairperson of the Board
Windsor Wards 5, 6, 7 and 8

Ron Le Clair
Town of Amherstburg, Town of LaSalle

Kim McKinley
Windsor Wards 1, 2 and 9

Christie Nelson – Vice-Chairperson of the Board
Windsor Wards 3, 4 and 10

Linda Qin
Windsor Wards 1, 2 and 9

Sarim Muhammed
Student Trustee - City

Colin Pyne
Student Trustee - County

Role of the Trustee

Trustees are members of the school board. They provide an important link between local communities and the school board, bringing the issues and concerns of their constituents to board discussions and decision making. Trustees are elected every four years during municipal elections. Under the law, only the elected board has the power to make decisions. Trustees do not have individual authority, but do have an important role to play as members of the board, including:

- working in partnership with school councils;
- explaining the policies and decisions of the board to community residents; and
- supporting and encouraging public education

Senior Administration

Director of Education

Vicki Houston

Supervisory Officers

Shelley Armstrong – Superintendent of Business and Treasurer

Todd Awender – Superintendent of Education – School Design and Information Technology

Joe Bell – Superintendent of Education – Student Well-Being

Chris Boulay – Superintendent of Education - Human Resources

Kari Bryant – Superintendent of Education – Elementary Staffing

Shelly Duben – Superintendent of Education – Student Success, Alternative Education

Dr. Clara Howitt – Superintendent of Education, Justice, Inclusion, Equity and Diversity

Chris Mills – Superintendent of Education – Special Education

Raquel Roberts – Superintendent of Education – Professional Learning Curriculum/Program

Board Profile

54 Elementary Schools
14 Secondary Schools
1 Newcomer Centre
2 Language Assessment Centres
2 Administrative Buildings
1 Media Arts Centre

2,247 FTE Teachers
828 FTE Educational Support Staff
287 FTE School Support Staff
128 FTE Para Professional Staff
293 FTE Facility Services Staff
98 FTE Board Administration Staff

Projected Day School Enrolment

24,052 Elementary **11,520 Secondary** **112 International**

Represent 9 Municipalities:

TOTAL BUDGET

Operating Budget - $532.0 million

Capital Budget - $56.3 million

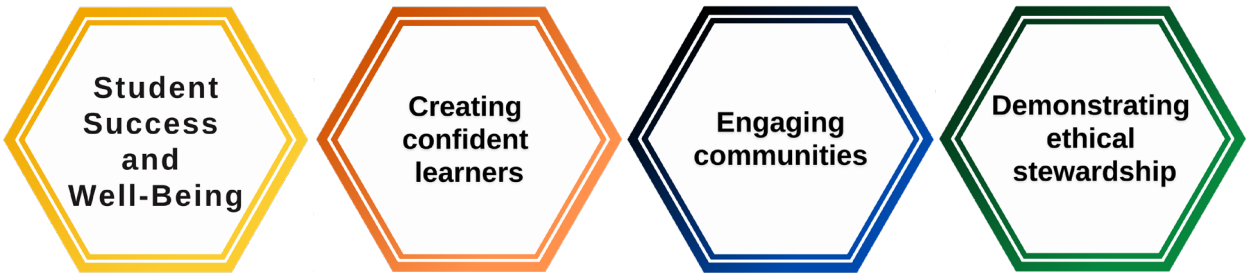
Budget Assumptions and Planning

The 2024-25 budget is developed annually using inputs guided by the following principles:

- ☑ Adherence to the Education Act.
- ☑ Alignment with the Board's mission, vision and strategic priorities.
- ☑ Adherence to all collective agreements and contractual obligations.
- ☑ Compliance with all Ministry of Education requirements, the including In-Year Deficit Elimination Plan.
- ☑ Utilization of conservative enrolment projections.
- ☑ Thoughtful and responsible use of resources in an equitable manner, to meet the needs of all students.

Public and school community input is a key component in the budget planning and development process. A variety of methods are used to gather stakeholder input, as described further in Section 1.6. Public consultation is considered in developing the budget.

The Board embraces the rich diversity of its students, staff, and communities and commits to equitable access, treatment, and outcomes for all. The budget reflects the Board's commitment to the democratic values of fairness, equity, inclusion, and respect for all, and the Board understands that greater equity means greater student success.



Budget Pressures and Risks

The budget is an estimate of the revenues and expenses of the Board for the 2024-25 fiscal year. Inherently, the budget is developed based on information informed through a set of assumptions and actual results may vary. The following areas have been identified as risks to the 2024-25 budget and are described below.

☑ Enrolment estimates – The Board adopts a conservative approach to its enrolment projections. Enrolment is projected based on returning students and new registrations known at the time of budget preparation. As the start of a new school year approaches, late registrations or withdrawals may be realized and these changes in enrolment will impact Ministry funding.

☑ Benefits transformation – All active employee groups have transitioned to their respective Employee Health Life Trust (EHLT). Certain retirees have not yet transferred to an EHLT, and it is undetermined when this will occur. The cost of maintaining locally negotiated benefit plans for retirees is significant and additional one-time costs could be incurred that are not budgeted.

☑ Estimates for supply/replacement staff – Budgeted replacement costs for staff have been escalating over the past three years. There are an increasing number of cognitive-related and complex illnesses occurring. While current provisions in the sick and short-term leave programs are generous, Ministry funding for supply / replacement staff costs is inadequate to cover actual expenses incurred.

☑ Special Education – The Board has experienced funding deficits in Special Education for several years due to shortfalls in Ministry funding. The number of students requiring Special Education supports and the complexity of student needs has been increasing. However, Ministry-related funding has increased only modestly, and is generally limited to increases in salary benchmarks.

☑ Utilities – Utility expenses continue to increase, and the budget is developed based on the best estimation of future costs. The risks associated with utility expenses include:

- Unpredictable weather and force majeure events, which can significantly affect utility consumption and commodity prices (e.g. unusually hot or cold weather).
- Changes in legislation relating to utility use (e.g. Carbon Tax), energy market trends and utility provider infrastructure expenses can impact commodity prices.
- Global issues (e.g. war in Ukraine).

☑ WSIB – The Board is a Schedule 2 employer under the WSIB Act and assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of the payments. As costs continue to rise and the complexity of work-related injuries increases, there is a risk that claims, and costs are greater than budgeted.

☑ Aging Infrastructure – Approximately 43% of the board's square footage (1.9 million sq.ft) was constructed 50 or more years ago. Aging infrastructure may result in significant unforeseen expenditures. Significant renewal needs exist across the Board's facilities, totaling $443.4 million, of which $39.5 million is identified as urgent and $122.3 million is identified as a high priority. Further, administrative sites (Board Office, Facility Services) receive no Ministry funding for repairs and maintenance.

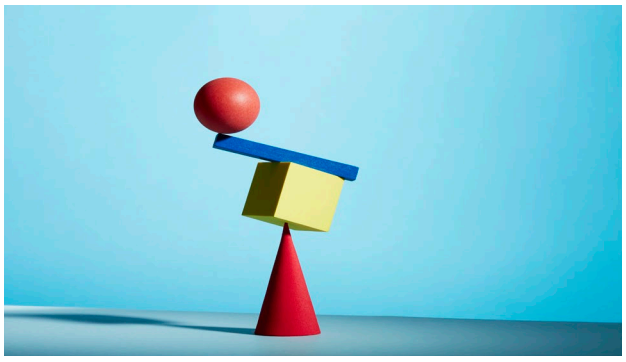
☑ Supply Chain and Commodity Prices – While inflation is slowly settling, the purchasing power of the Board's Ministry funding continues to decline. Despite the passage of the COVID-19 pandemic, prices continue to be volatile and vendors / service providers are not willing to hold pricing for any extended length of time. Further, there continues to be a demand for skilled trades, particularly in Windsor-Essex County with the construction of the new EV battery plant and the new international bridge crossing. Consequently, it is difficult to secure services, and long lead times exist to acquire certain goods and services.

☑ Statutory Benefits – Increases in the cost of the employer's share of federal statutory benefits, such the Canada Pension Plan (CPP) and Employment Insurance are included in the budget with no offsetting increase in Ministry-related funding. This area continues to be underfunded by the Ministry.

☑ Claims, grievances and legal settlements – There are some claims that are not subject to a limitation period, and some settlements which are not covered by insurance, requiring the use of Accumulated Surplus. Potential claims, grievances and legal settlements are not included in the budget due to their unpredictability and the inability to estimate the potential liability.

☑ Student Transportation – Student transportation expenses reflect increased rates for bus operators approximating 3.5% and escalating fuel costs. Ministry funding for student transportation is not sufficient to cover the estimated expenses.

☑ Actuarial Assumptions – Interest and discount rates used in the 2024-25 budget are those provided in actuarial reports on employee future benefits for the fiscal year ending August 31, 2023. Actual rates may vary throughout the year resulting in either increases or decreases in employee future benefit expenses.



Budget Consultation

The Greater Essex County District School Board (GECDSB) community was invited to participate in an online survey between February 12 and March 1 inclusive. This is the fourth year in which a public budget survey was made available. In total, 1,352 responses were received, representing an increase of 12% (2023-24 – 1,206 responses). Open-ended questions provided detailed responses and additional feedback to Administration for consideration.

The survey was promoted on the Board's website, Edsby, social media platforms (Facebook, Instagram, X), at Public Board meetings and through a media release. The survey was distributed via email to all staff and various community partnership groups. The survey was also shared with the Indigenous Education Advisory Committee (IEAC), the Special Education Advisory Committee (SEAC), the Greater Essex County Parent Involvement Committee (GECPIC), the Dismantling Anti-Black Racism Committee (DABR), the Justice, Inclusion Equity and Diversity Committee (JIED) and the Gender Staff Alliance Committee (GSA).

The Finance department worked closely with the Board's Communications Officer to leverage social media reach. Reach is known as the total number of people who viewed content that was posted by the Board. In addition to the use of social media, the Board issued a news release on February 12, 2024, inviting the public to complete the budget survey. The request for input was also featured on AM800 on February 15, 2024, and on Windsorite.ca on February 19, 2024.

The Board was able to generate a reach of 5,110 (2023-24 – 7,268) when promoting all budget consultation content:

Social Media Platform	Total Reach
Instagram	633
Facebook	3,194
Twitter	1,238
Total	**5,110**

A link to the budget consultation survey was posted in the carousel on the homepage of the Board's website and was also added to its Public Consultation page, which is also prominently featured on the homepage of publicboard.ca.

2024-25 Public Budget Consultation Presentation

Upon release of the budget survey, a link to a budget consultation presentation was provided directly on the cover page of the budget survey. The presentation was taped in advance and available on the Board's YouTube page. The presentation was approximately 20 minutes in length, and provided information to the public about the budget process including:

- Overview of GECDSB;
- Budget Development Process;
- GECDSB Funding and Expenses;
- Financial Position of the Board;
- Budget Risks;
- Getting involved in the Budget Process.

Budget Survey:

Respondents were asked to indicate the group which best represented them. A summary of the responses is presented in the table below.

Respondent Group	Count	Percentage
Parent/Guardian	532	39.4%
Student	209	15.5%
Staff Member	422	31.2%
Community Member	168	12.4%
Other	21	1.5%
Total	1,352	100.0%

Participants were asked to rank their top three budget priorities from a defined list of initiatives. The defined list excluded areas that are specifically funded by Core Education (formerly GSN) since the Board is required to support these programs and Ministry initiatives.

Participants were also provided the option to select "other" and provide a brief explanation of the budget priority.

A summary of the responses is presented in the table below.

Program / Initiative	Priority #1	Priority #2	Priority #3	Average (%)
Climate Change and Environmental Stewardship	24	42	86	3.7%
Early Intervention for Students	206	325	206	18.2%
Equity, Diversity and Inclusion Opportunities for Staff and Students	67	62	90	5.4%
Mental Health and Well-being for Students and Staff	220	281	289	19.5%

Program / Initiative	Priority #1	Priority #2	Priority #3	Average (%)
Specialized Programming (e.g. International Bacculaureate, French Immersion, Co-op, SHSM)	99	140	138	9.3%
Supports for Students with Special Education Needs	447	222	188	21.1%
Technology Resources	100	130	186	10.3%
Other	189	150	169	12.5%
Total	1,352	1,352	1,352	100.0%

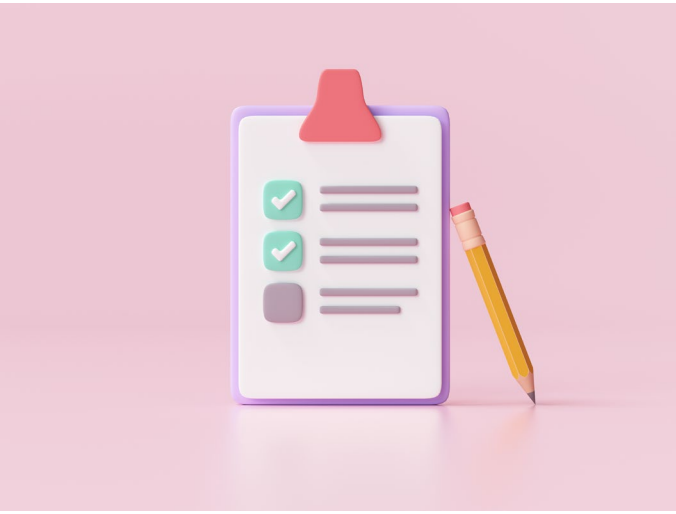
Using an average of the priorities listed above, the top three priorities identified by respondents were:

1. Supports for Students with Special Education Needs
2. Mental Health and Well-Being (Staff and Students)
3. Early Intervention for Students

A total of 508 responses listed “Other” as one of the top three budget priorities. Of these responses, 60% were represented by the following priorities:

Budget Priority	Count
New / maintain tracks	221
Maintain RISE program	84

Refer to Section 2.4 for how the 2024-25 budget addresses strategic priorities, including public consultation.



Summary of Changes in the 2024-25 Core Education Funding (CEF)

For 2024-25, the Ministry of Education introduced Core Education Funding ("Core Ed" or "CEF"), a restructured version of the former Grants for Student Needs (GSN). Core Ed is comprised of six (6) funding pillars and twenty-eight (28) allocations and is intended to streamline the funding formula, making it easier to understand and improve school board accountability.

In June 2023, the *Better Schools and Student Outcomes Act, 2023* (the "Act") was passed to enhance the province's public education system, including ensuring transparency and strengthening accountability to parents and families. As part of this work, the Ministry undertook a review of education funding to support the goals of streamlining the funding formula to make it simpler to understand and strengthening school board accountability with minimal redistributive funding impacts to school boards. The new model:

- Simplifies the number of grants from eighteen (18) in the previous framework to six (6) funds and from seventy-seven (77) allocations in the previous framework to twenty-eight (28) allocations within the new Core Ed model.
- Removes funding elements that are not permanent and ongoing to provide more certainty for school board planning purposes.
- Renames the funding model to ensure the name matches its intended purpose.
- Revises the enveloping structure to bring greater clarity on how funding is to be used to support student achievement and well-being.
- Expands accountability through the creation of a new School Board Financial Transparency Tool, which includes an easy to follow financial dashboard for each school board.

Core Ed continues to be student-centric with a more intuitive funding structure, clearly showing how funding supports Ontario's students for better communication with parents. Core Ed is made up of the following six funds:

I. **Classroom Staffing Fund (CSF):**
The Classroom Staffing Fund supports the majority of staff that work in classrooms, including teachers, early childhood educators (ECEs) in kindergarten classrooms and some educational assistants (EAs). Note that the primary source of funding for EAs is the Special Education Fund.

II. **Learning Resources Fund (LRF):**
The Learning Resources Fund supports the costs of staffing typically required outside of the classroom to support student needs, such as teacher-librarians / library technicians, guidance counsellors, mental health workers, school management staff as well as non-staffing classroom costs, such as learning materials and classroom equipment.

III. Special Education Fund (SEF):

The Special Education Fund supports positive outcomes for students with special education needs. This funding is for the additional costs of the programs, services and/or equipment these students may require.

IV. School Facilities Fund (SFF):

The School Facilities Fund supports operating (including cleaning and utilities), maintaining, renovating and renewing school buildings. It also provides additional support for students in rural and northern communities.

V. Student Transportation Fund (STF):

The Student Transportation Fund supports the transportation of students between home and school.

VI. School Board Administration Fund (SBAF):

The School Board Administration Fund supports governance and administration costs for the operation of the school board, including its board offices and facilities, as well as for parent engagement activities.

Below is an overview of the six (6) pillars and twenty-eight (28) allocations.

Fund	Allocations
I. CLASSROOM STAFFING FUND (CSF)	1. CSF – Per Pupil Allocation 2. Language Classroom Staffing Allocation 3. Local Circumstances Staffing Allocation 4. Indigenous Education Classroom Staffing Allocation 5. Supplemental Staffing Allocation - Literacy, Numeracy and Other Programs
II. LEARNING RESOURCES FUND (LRF)	6. LRF – Per Pupil Allocation 7. Language Supports and Local Circumstances Allocation 8. Indigenous Education Supports Allocation 9. Mental Health and Wellness Allocation 10. Student Safety and Well-Being Allocation 11. Continuing Education and Other Programs Allocation 12. School Management Allocation 13. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators

Fund	Allocations
III. SPECIAL EDUCATION FUND (SEF)	14. SEF – Per Pupil Allocation 15. Differentiated Needs Allocation 16. Complex Supports Allocation 17. Specialized Equipment Allocation
IV. SCHOOL FACILITIES FUND (SFF)	18. School Operations Allocation 19. School Renewal Allocation 20. Rural and Northern Education Allocation
V. STUDENT TRANSPORTATION FUND (STF)	21. Transportation Services Allocation 22. School Bus Rider Safety Training Allocation 23. Transportation to Provincial or Demonstration Schools Allocation
VI. SCHOOL BOARD ADMINISTRATION FUND (SBAF)	24. Trustees And Parent Engagement Allocation 25. Board-Based Staffing Allocation 26. Central Employer Bargaining Agency Fees Allocation 27. Data Management and Audit Allocation 28. Declining Enrolment Adjustment Allocation

Changes to the funding formula structure also strengthen education funding accountability to families and parents by ensuring funding is spent for the purpose intended, while continuing to balance the need for flexibility across school boards based on their local needs. The Core Ed structure has a renewed enveloping framework, with the majority of funding focused on classroom and learning resource supports and further enveloping for government priority areas, such as Special Education, Indigenous Education, Mental Health and Wellness, and Student Safety and Well-Being.

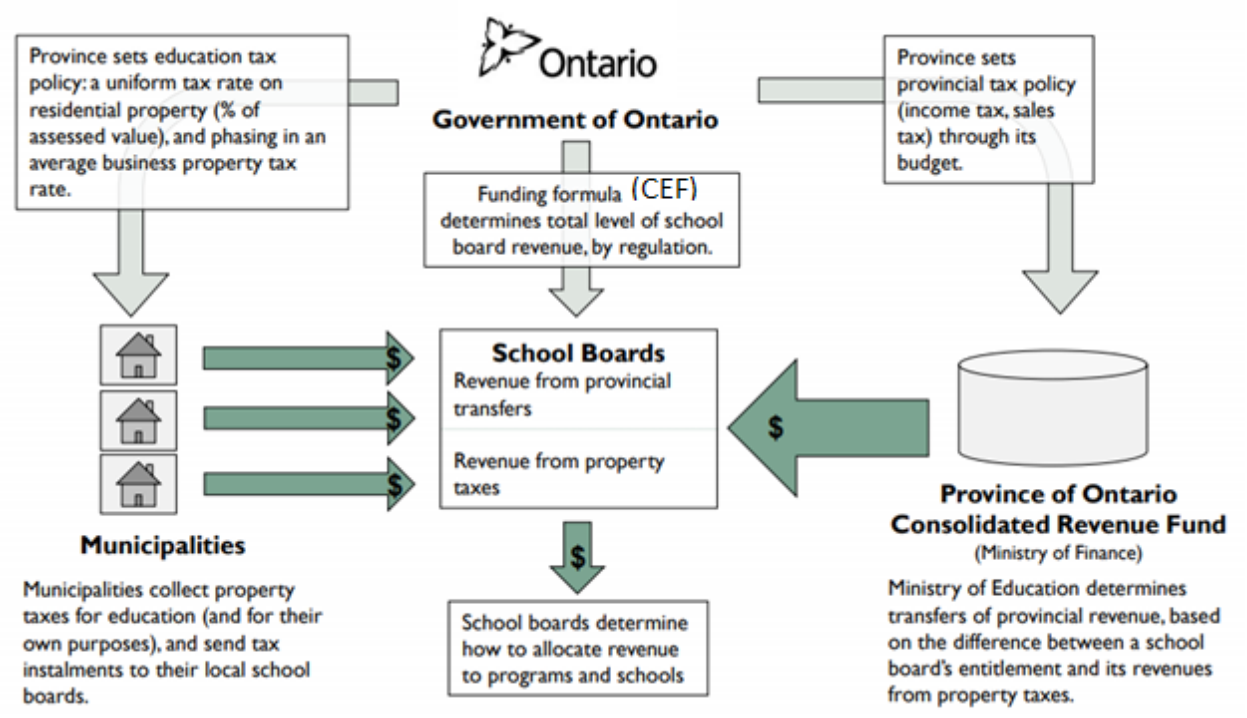
Core Education funding uses a series of calculations to determine the total funding amount for each school board. Municipalities provide part of Core Education funding through education property taxes, and the Ministry of Education provides the remaining amount.

The Ministry sets the education property tax rate and each municipality:

- collects this tax from local property owners;
- gives it to school boards in the municipality.

Should the education property taxes which municipalities provide change from year to year, the CEF funding formula ensures each school board receives its full funding entitlement.

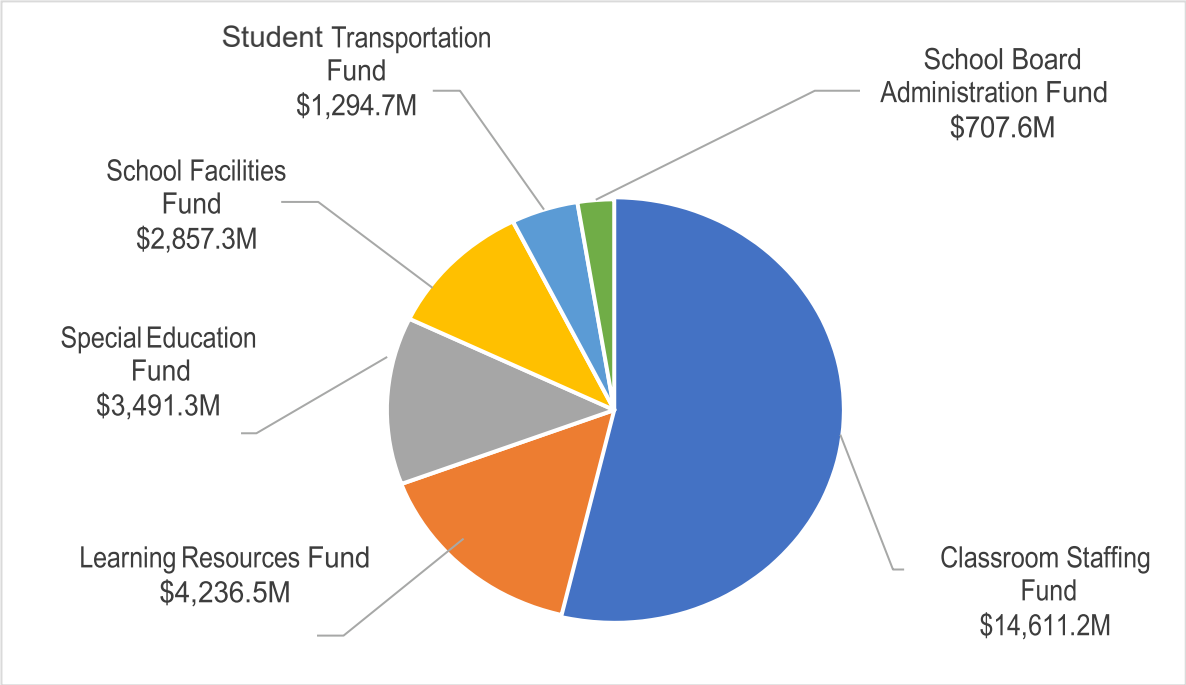
The following chart illustrates the flow of funding:



The Core Education Funding is intended to:

- ☑ Operate in a fair and non-discriminatory manner across all four school board systems (English-language public, English-language Catholic, French language public and French-language Catholic).
- ☑ Protect funding for certain priorities, including special education, Indigenous education, student safety and well-being, and student mental health by requiring that the majority of funding be spent on classroom staffing and learning supports, and limit spending on school board administration.
- ☑ Allow school boards some flexibility to decide how funds will be allocated to each school and program based on local need.
- ☑ Promote school board accountability by ensuring that school boards report consistently and publicly on how they spend the funding they receive.

The total provincial Core Ed funding is estimated to be $28.64 Billion for the 2024-25 school year.



Key updates to Core Education funding for the 2024-25 year include:

<u>Labour-related changes:</u>

- ✓ Updates to salary benchmarks and other funding elements to reflect a $1 per hour increase in education worker salary benchmarks in the 2024–25 school year over the 2023–24 school year; this reflects the ratified agreements for the Canadian Union of Public Employees (CUPE) and the Ontario Council of Educational Workers (OCEW), as well as a labour provision for other education worker unions.
- ✓ A 1.25% increase for teacher salary benchmarks in the 2024–25 school year over the 2023–24 school year as a labour provision.
- ✓ The principals' and vice-principals' terms and conditions of employment expired August 31, 2023. Salary benchmarks for these staff remain unchanged in the 2024–25 school year, until such time as new terms and conditions are reached.
- ✓ Employee Life and Health Trust benefits funding amounts are being adjusted for CUPE, OCEW, and Elementary Teachers Federation of Ontario (ETFO) teachers to reflect the negotiated increases for the 2024–25 school year as part of their 2022-26 central terms. The funding will also be adjusted for the 2022-23 (retroactive) and 2023-24 (in-year) school years for ETFO teachers.
- ✓ A provision for remedy agreements relating to Bill 124 (*Protecting a Sustainable Public Sector for Future Generations Act, 2019*) is not included in the 2024-25 benchmarks. Benchmarks will be updated as part of the revised budget process in the fall. Boards have been instructed to estimate the impact of Bill 124 and include both an expense and revenue provision as part of the 2024-25 budget.

Census Data Updates

In 2024–25, the Ministry will begin a five-year phase-in for 2021 Statistics Canada census data to help ensure that education funding better reflects and supports the on-the-ground needs of school boards. The five-year phase-in is designed to allow school boards time to adjust cost structures and to align with the availability of census data from Statistics Canada for implementation of future updates. The Ministry is providing one-time funding to ensure that no school board is negatively affected by the net impacts of the census-related data updates and formula adjustments in the first year. Census data will impact the following areas:

- ✓ ESL/ELD Diversity in English Language Learners (DELL) amount within the CSF – ESL/ELD component of the Language Classroom Staffing Allocation;
- ✓ The CSF – Remote and Rural component of the Local Circumstances Staffing Allocation;
- ✓ The CSF – Demographic Needs component of the Supplementary Staffing Allocation.

Student Transportation Funding Formula

- ✓ Based on enrolment for the 2023-24 school year, routing simulations were conducted to determine the optimal number of routes, daily distance and time needed for a school board based on Common Reference Standards.
- ✓ Funding benchmarks have been updated for buses, public transit, local priorities and operations, and rider safety training.
- ✓ New benchmarks have been introduced for distinct funding for contracted special purpose vehicles and contracted taxis.
- ✓ Excluding the Recruitment & Retention bonus amount from transition component, and the addition of top-up amount under Local Priorities and Operations, each school board will receive at least a 3 per cent increase in funding in the Student Transportation Fund for 2024–25 compared to the Student Transportation Grant in 2023–24.

Transfer of Professional Assessments Funding into Core Ed

Funding for professional assessments is moving from what was previously known as the Priorities and Partnerships Fund (“PPF”) (now Responsive Education Programs) into Core Ed. This funding is intended for school boards to conduct professional assessments (e.g., speech and language, psycho- educational) and to help reduce wait times. It also addresses learning recovery following the COVID-19 related learning disruption. Funding through the Differentiated Needs Allocation of the Special Education Fund includes a base amount of $100,044.58 and a per-pupil amount of $2.05.

Special Incidence Portion (SIP) Funding Approach

Funding for the Special Incidence Portion (SIP) component within the Special Education Fund (previously the SIP Allocation) is based on an interim formula as the Ministry continues to work towards a new approach for future years. This interim approach helps reduce the administrative burden associated with the previous SIP claims process. SIP funding for the 2024-25 school year is allocated through a table amount, based on 2023-24 amounts with adjustments for benchmark updates.

Specialized Equipment Funding Approach

The Specialized Equipment Allocation (SEA) of the Special Education Fund is replacing the Special Equipment Amount to better meet the changing needs of students, reduce administrative burden and increase flexibility in how school boards utilize Specialized Equipment Allocation funds to meet local needs. Beginning in 2024-25, Specialized Equipment Allocation funding will be allocated to school boards through the following two components:

- ✓ A formula component (base and per-pupil amounts) for any equipment type, technology-related or not, and training, maintenance, and repairs related to that equipment for students with special education needs.
- ✓ A claims-based component for any single item (any equipment type, technology related or not) costing $5,000 or more before taxes for an individual student with special education needs.

Sunsetting COVID-19 Related Funding

The Safe and Clean Schools Supplement, introduced in 2023-24, was related to COVID-19 and is now being sunset as normal operations in school boards have resumed. This funding, which provided additional support for salaries and benefits costs of additional professionals and paraprofessionals, EAs and custodians, was supplemental to existing amounts in the GSN.

Funding Time Limits

As of the 2023-24 school year, all School Condition Improvement (“SCI”) funding and School Renewal Allocations (“SRA”) will now have an expiration date in which funds cannot be carried over. All 2023-24 announced funding will expire on March 31, 2026, and all existing SCI and SRA funds available from prior school years will expire on March 31, 2027.

2 Financial Overview

Projected Surplus / (Deficit)

A summary of the Board's 2024-25 operating budget, with a comparison to the 2023-24 original budget is presented below.

	2024-25 Preliminary Budget	2023-24 Original Budget	Increase/ (Decrease)
Revenues			
Core Ed Funding	$449,256,923	$443,671,487	$5,585,436
Responsive Education Programs Allocations	3,648,600	5,315,400	(1,666,800)
Other Revenues	44,196,838	28,691,172	15,505,666
Amortization of Deferred Capital Contributions	28,710,802	27,514,809	1,195,993
Total Operating Revenues	**525,813,163**	**505,192,868**	**20,620,295**
Expenses			
Salaries and Benefits	411,114,360	398,817,620	12,296,740
Other	90,194,419	81,305,864	8,888,555
Amortization Expense	30,713,635	29,257,569	1,456,066
Total Operating Expenses	**532,022,414**	**509,381,053**	**22,641,361**
Operating Surplus (Deficit)	**(6,209,251)**	**(4,188,185)**	**(2,021,066)**
Non-Compliance Adjustments:			
Revenue recognized for land (EDC)	(575,000)	(500,000)	(75,000)
Asset Retirement Obligations	922,204	739,899	182,305
Amortization of Non-Supported Capital	946,266	947,994	(1,728)
Amortization of Employee Future Benefits	(1,464,053)	(1,464,052)	(1)
Deficit for Compliance Purposes	**($6,379,834)**	**($4,464,344)**	**($1,915,490)**

Clause 231(1) of the Education Act does not authorize a board to have an in-year deficit in a fiscal year unless:

- ☑ A regulation is made authorizing the board to have an in-year deficit; or
- ☑ The Minister of Education approves the deficit in accordance with the regulations.

A board is authorized to have an in-year deficit if the following conditions are satisfied:

- ☑ The board has submitted to the Minister, in respect of the applicable fiscal year, an In-Year Deficit Elimination Plan ("IYDEP"), showing the elimination of the in-year deficit within two fiscal years. The IYDEP must be approved by the Board of Trustees.
- ☑ The amount of the in-year deficit is less than or equal to the lesser of 1% of the Board's operating revenue for the applicable fiscal year, or the Board's accumulated surplus in the preceding fiscal year.

On December 5, 2023, the Board was presented with an update on the status of the 2023-24 Revised Estimates submission to the Ministry of Education. It was communicated at that time that inflation, supply chain demands, and the increasingly complex needs of students has placed significant budgetary pressures on the Board. Ministry funding, particularly in the areas of special education, student transportation, temporary accommodations and occasional staffing costs was identified as being insufficient based on the Board's current cost structures.

In order to address these significant budget pressures and maintain student services, the Board approved a deficit for 2023-24 utilizing 2% of the Board's operating allocation, totaling $8,920,025. An In-Year Deficit Elimination Plan was filed with the Ministry. On March 21, 2024, the Minister approved the Board's In-Year Deficit Elimination Plan, with supplemental and quarterly reporting required for a two-year period.

Based on the balance of the Board's Accumulated Operating Surplus, if left unaddressed, the Accumulated Operating Surplus will be depleted by 2026-27.

Accumulated Surplus Continuity

Accumulated surplus is the aggregate of the Board's operating surplus and deficits over the life of the Board. A surplus is realized when operating revenues exceed operating expenses. Likewise, a deficit is realized when operating expenses exceed operating revenues. Accumulated surplus may be classified as appropriated if it is designated / used for specific purposes. Any amounts not designated are classified as unappropriated.

As summarized below, the Board has a projected deficit of $6.4 million (2023-24 - $4.5 deficit) for compliance purposes for 2024-25. The Accumulated Surplus will be reduced by the amount of the deficit.

2024-25 Preliminary Budget	
Projected Revenues	$525,813,163
Projected Expenses	532,022,414
Projected Surplus (Deficit)	**(6,209,251)**
Less: Total adjustments for compliance purposes	(170,583)
Projected Surplus (Deficit) for Compliance Purposes	**($6,379,834)**

Projected Accumulated Surplus Continuity:

Accumulated Surplus	**Projected Opening Balance – September 1, 2024**	**2024-25 Budget**	**Projected Closing Balance – August 31, 2025**
Operating	$22,574,899	($6,245,471)	$16,329,428
Capital	12,272,193	(1,080,629)	11,191,564
Capital – Adjustment	(946,266)	946,266	-
Other – School Budgets	51,193	-	51,153
Total	**$33,951,979**	**($6,379,834)**	**$27,572,145**

Note: The capital accumulated surplus represents amounts internally appropriated in previous years to fully offset the capital deficit position of the Board and primarily relates to LaSalle Public School, Better Schools Energy Retrofit and Erie Migration District School's furniture and equipment. Each year this balance will be reduced by an amount equal to the amortization of the capital assets. The capital accumulated surplus supports the amortization expense that would otherwise be charged to the operating budget.

It is fiscally prudent for the Board to have an operating portion of the Accumulated Surplus that has not been appropriated either internally or externally. Unappropriated surplus may be required for several reasons:

1) Emergencies and unplanned expenses (e.g. building repairs).
2) One-time special project expenses.
3) Opportunity to manage the process of cost reductions in response to funding changes.
4) Grievances, settlements, etc.

Ultimately, the Board's objective is to be fiscally responsible in its decision-making process. The operating accumulated surplus represents approximately 4% of the total 2024-25 operating allocation (for compliance calculation purposes.

Average Daily Enrolment

Elementary:

Projected enrolment for the Core Ed Funding calculation (Pupils of the Board) is 24,052 ADE (24,355 in 2023-24 budget) representing a decrease of 303 ADE. In addition, elementary VISA students (Other Pupils) are 25 ADE (50 in 2023-24).

Description	2024-25 Budget (ADE)	2023-24 Budget (ADE)	Increase (Decrease)
JK-SK	3,880	3,989	(109)
Grades 1-3	7,269	7,291	(22)
Grades 4-8	12,903	13,075	(172)
Total Pupils of the Board	24,052	24,355	(303)
Other Pupils	25	50	(25)
Total Elementary Enrolment	**24,077**	**24,405**	**(328)**

Secondary:

Projected secondary enrolment is 11,519.5 ADE (11,697.0 in 2023-24 budget) representing a decrease of 177.5 ADE. In addition, secondary VISA students (Other Pupils) are 87.0 ADE (92.5 in 2023-24).

Description	2024-25 Budget (ADE)	2023-24 Budget (ADE)	Increase (Decrease)
Pupils of the Board	11,519.5	11,697.0	(177.5)
Other Pupils	87.0	92.5	(5.5)
Total Secondary Enrolment	**11,606.5**	**11,789.5**	**(183.0)**

Other Pupils of the Board:

In total, it is projected that 112 VISA students (142.5 in 2023-24) will generate tuition revenue of $1.6 million ($2.1 million in 2023-24).

Other Commentary:

While COVID-19 impacted overall enrolment from 2020 – 2022, there was an overall recovery in enrolment in 2022-23. However, enrolment has not returned to its pre-pandemic levels and declining enrolment was experienced in 2023-24 with further erosion expected for 2024-25.

Enrolment projections are completed in the spring based on known registrations at that time. Any late or delayed registrations may not be captured in the projected enrolment.

The following chart highlights the enrolment over the past 5 years. Note that 2023-24 figures represent enrolment adjusted in the fall as part of the Revised Estimates submission. There was a 126 ADE increase from 2023-24 budget to 2023-24 Revised Estimates primarily due to late registrations.

Panel	2020/21	2021/22	2022/23	2023/24	2024/25
Elementary	24,712	24,467	24,955	24,779	24,077
Secondary	11,244	11,498	11,570	11,541	11,607
Total	**35,955**	**35,965**	**36,524**	**36,320**	**35,684**

In addition to delayed registrations, the decrease in elementary enrolment is attributable to:

- Full-day kindergarten is not mandatory in Ontario; parents may choose not to enroll their children in school or delayed the decision to register.
- Some parents continue to home school their children.
- Some students (regular pupils of the Board) have returned to their country of origin during the pandemic and have not yet returned.

The requirement of students to attend school until 18 years of age is a positive mitigating factor in secondary enrolment.

Budgeting for Strategic Priorities

Strategic alignment of resources to district goals is paramount in ensuring funding is spent advancing the best interest of all stakeholders. The strategic priorities of the board are considered throughout the entire budget process. Budgeting for strategic priorities is reviewed in detail through the budget memo. This section provides a preface of additional and continued investments in 2024-25 as it directly relates to the Board's strategic priorities of supporting student success and well-being.

Student Success and Well-Being:

The Board remains committed to the work in the areas of justice, inclusion, equity and diversity (JIED) by ensuring that all schools and facilities are safe spaces to learn and work. The Board continues its work on the Dismantling Anti-Black Racism Strategy, which identifies five priorities which the Board will conscientiously and rapidly implement to address the inequities experienced by Black students, staff and their families. In 2024-25, the Board will begin the third year of a five year implementation timeframe. The Dismantling Anti-Black Racism Strategy may be found on the Board's website or through the link below:

https://www.publicboard.ca/en/family-and-community-support/dismantling-anti-black-racism-strategy.aspx

To support JIED, the 2024-25 budget includes the following investments:

Description	2024-25 Projected Budget
Staffing Human Rights and System Equity Advisor (1.0 FTE), Teacher Consultant – Equity (1.0 FTE), Black Graduation Coach (1.0 FTE), Create Your Future Advisors (5.0 FTE)	$778,243
Supplies and Services	467,180
Professional Development	68,000
Total Expenses	1,313,423
Ministry of Education Funding	226,404
(Deficit)	($1,087,019)

Another important element to JIED is the Board's commitment to Indigenous Education. The 2024-25 budget reflects enveloped funding to support Indigenous Education of $1,863,668 to be used as follows:

Description	2024-25 Projected Budget
Salaries and benefits	$1,526,495
Professional development, supplies and services	337,173
Total	$1,863,668

The 2024-25 budget for Indigenous Education includes the following staffing supports:

- Student Support Workers (6.5 FTE);
- Land-based Support Worker (1.0 FTE);
- Indigenous Lead / Consultant (1.0 FTE);
- Academic Support Teachers (2.0 FTE);
- Elementary Coaches (2.0 FTE);
- Secondary Coach (1.0 FTE); and
- Indigenous Graduation Coard (1.0 FTE).

Through the enveloped Mental Health and Wellness allocation, the 2024-25 budget includes the following continued investments

- Well-Being Teachers (1.0 FTE);
- Social Workers (16.0 FTE);
- Psychologists (8.5 FTE);
- Applied Behaviour Analyst (ABA) Facilitators (5.0 FTE);
- Behaviour Analyst (BA) (5.0 FTE); and
- Re-engagement Attendance Counsellor (RAC) (1.0 FTE).
- Approximately $322,000 in supplies, services and professional development.

In total, approximately $5.2 million is included in the 2024-25 budget for Mental Health initiatives.

Creating Confident Learners:

Investments to support the strategic priority of creating confident learners include the continuation of existing program models in Special Education.

Additionally, the Board will be maintaining its investments Math and Literacy supports. The Board is committed to supporting educators' learning to positively impact student achievement and confidence in mathematics and reading. The Board is dedicated to providing classroom-ready, Ministry and board-approved resources to educators that support implementing the revised curriculum and the Science of Reading. We will continue to leverage data to determine foci for building teacher math and literacy content knowledge and support the implementation of high-impact instructional practices.

The Board remains committed to fidelity of curriculum implementation, supporting the use of instructional and assessment practices with a proven track record of enhancing student achievement, strengthening content knowledge for teaching, and providing relevant and responsive supports for students.

Engaging Communities:

Investments to support the strategic priority of engaging communities includes the following:

- Continuous improvements in social media and website presence.
- Continued investments in the area Indigenous education, justice / diversity / equity / inclusion and Anti-Black racism to improve engagement with respective communities.
- Refinements to the 2024-25 public budget survey to facilitate feedback from the community as part of the budget development process.

Demonstrating Ethical Stewardship:

The 2024-25 budget is aligned with the Board's strategic priority of demonstrating ethical stewardship in the following ways:

- Phased implementation of the Climate Action Plan, focusing on the use of the Board's resources in an environmentally sustainable manner.
- Budgeting for staffing resources to align with the needs of students and to meet class size requirements.
- Responsible procurement activities that support the best value to the Board and considers environmental sustainability.
- Designing new school construction and capital projects with an energy efficiency lens.

3 Revenues

Summary of Projected Revenues

As outlined in section 1, the Ministry of Education introduced Core Education Funding ("Core Ed" or "CEF"), a restructured version of the former Grants for Student Needs (GSN). For purposes of comparing revenue to the prior year, the old funding model (GSN) has been aligned to the new funding model (CEF) using the Ministry funding mapping guidance.

Revenue Category	2024-25 Budget	2023-24 Budget	Increase / (Decrease)
Core Education Funding (CEF)			
Classroom Staffing Fund (CSF)	$252,835,106	$251,195,902	$1,639,204
Learning Resources Fund (LRF)	69,647,637	68,666,298	981,339
Special Education Fund (SEF)	57,967,538	56,501,328	1,466,210
School Facilities Fund (SFF)	39,343,922	38,861,915	482,007
Student Transportation Fund (STF)	16,759,026	16,164,745	594,281
School Board Administration Fund (SBAF)	12,703,694	12,281,299	422,395
TOTAL CEF ALLOCATION	**449,256,923**	**443,671,487**	**5,585,436**
TOTAL RESPONSIVE EDUCATION PROGRAMS (REP) ALLOCATION	**3,648,600**	**5,315,400**	**(1,666,800)**
Other Revenues			
One-time Realignment & Mitigation Funds	3,040,848	1,041,954	1,998,894
Debt Service Costs	9,390,637	8,663,610	727,027
School Generated Funds	10,000,000	10,000,000	-
Bill 124 Provision	14,189,000	-	14,189,000
International Student Tuition	1,599,000	2,052,500	(453,500)
Other Grants and Special Programs	3,444,353	5,191,108	(1,746,755)
Other	2,533,000	1,742,000	791,000
TOTAL OTHER REVENUES	**44,196,838**	**28,691,172**	**15,505,666**
AMORTIZATION OF DEFERRED CAPITAL CONTRIBUTIONS	**28,710,802**	**27,514,809**	**1,195,993**
TOTAL REVENUES *	**525,813,163**	**505,192,868**	**20,620,295**
Ministry Compliance Adjustments			
School Generated Funds	(10,000,000)	(10,000,000)	-
Revenues for Land (included in 'Other')	(575,000)	(500,000)	(75,000)

Revenue Category	2024-25 Budget	2023-24 Budget	Increase / (Decrease)
TOTAL MINISTRY COMPLIANCE ADJUSTMENTS	**(10,000,000)**	**(10,500,000)**	**(75,000)**
TOTAL REVENUES – MINISTRY COMPLIANCE	**$515,238,163**	**$494,692,868**	**$20,545,295**

* Before Ministry compliance adjustments

Summary of Revenue Changes

Core Education Funding:

Classroom Staffing Fund (CSF)

- The salary benchmarks in the Per Pupil Allocation have increased 1.25% for Teachers and $1 per hour for Education Workers (ECEs and EAs) representing a labour provision for outstanding negotiations. The increase in funding for the updated benchmarks approximates $2.3 million and is offset by a corresponding increase in salary expenses.
- A decrease in enrolment contributes to a reduction in the Per Pupil Allocation of approximately $2.5 million.
- The Benefit Trust Component of the CSF, which provides funding for Employee Health Life Trusts benefits, has increased by $0.9 million for Elementary Teachers and Education Workers to reflect the negotiated increases for the 2024–25 school year as part of their 2022-26 central terms.
- The Demographic Needs Component has increased by $0.7 million as a result new formulas and updated data sets (from 2006 census to 2021 census) that better align to policy intent and demographics of student population.
- The ESL/ELD Component is also updated to align funding with 2021 census data. An increase in students who qualify for funding combined with the change in formula/data results in additional funding of $0.7 million.
- Overall, the average Qualifications and Experience of teachers has decreased year over year (i.e. teachers are lower on the grid) resulting in a funding decrease of $0.5 million. This decrease is offset by a decrease in Teacher salaries expense.
- The online and in-person learning credit load benchmarks for secondary students are being updated for the fourth year of a multi-year phase in. The benchmarks will change to 7.5 credits per pupil, split between online learning (0.325) and in-person learning (7.175). This funding change assumes that 32.5% of secondary students will take one on-line course in 2024-25, where the funded class size average will be 30:1.

Learning Resources Fund (LRF)

- Similar to the CSF, the salary benchmarks in the Per Pupil Allocation have increased 1.25% for Teacher Librarians and Classroom Consultants and $1 per hour for Professional/Paraprofessional Supports representing a labour provision for outstanding negotiations. The increase in funding for the updated benchmarks approximates $0.3 million and is offset by a corresponding increase in salary expenses.
- A decrease in enrolment contributes to a reduction in the Per Pupil Allocation of approximately $0.3 million.
- The Benefit Trust Component of the LRF, which provides funding for Employee Health Life Trusts benefits, has increased by $0.1 million for Elementary Teachers and Education Workers to reflect the negotiated increases for the 2024–25 school year as part of their 2022-26 central terms.
- The Demographic Needs Component has increased by $0.4 million as a result new formulas and updated data sets (from 2006 census to 2021 census) that better align to policy intent and demographics of student population.
- The ESL/ELD Component is also updated to align funding with 2021 census data. An increase in students who qualify for funding, combined with the change in formula/data results in additional funding of $0.1 million.
- The Specialist High Skills Major (SHSM) component funding is based on eligible expenses and the Board is funded based on the maximum SHSM amount as set out in the regulation for Core Education Funding or the total amount spent on SHSM eligible expenses. This results in a funding increase year over year of $0.2 million.
- The Summer Learning Program (SLP) formula is being updated to hold each school board's total funding allocation to at least the same amount received in Summer 2023. This funding ($0.2 million) was previously provided as an ad-hoc grant and not included in the 2023-24 estimates, therefore, presenting as an increase budget to budget.

Special Education Fund (SEF)

- The Per Pupil Allocation has increased $0.2 million representing an increase in the benchmarks, net of a reduction for a decline in enrolment, budget to budget.
- The Measures of Variability (MOV) component, which is based on seven categories of data that reflect a school boards' population of students with special education needs and ability to respond to these needs, is increasing $0.2 million, recognizing our Board's proportion of need.
- The Special Education Statistical Prediction Model (SESPM) component which is intended to support students with special education needs within the Special Education Fund, is being updated with data for the 2021 census resulting in $0.1 million of additional funding.

- The Professional Assessment Component of $0.2 million is included in the SEF in 2024-25. This funding previously flowed through the former PPF (now renamed Responsive Education Programs). The funding is for conducting professional assessments (e.g., speech and language, psycho-educational) to help reduce wait times. It also addresses learning recovery following COVID-19-related learning disruptions.
- The Special Incidence Portion (SIP) component supports students with extraordinarily high needs who require more than two full-time staff to address their health and/or safety needs, and those of others at their school. Similar to 2023-24, funding for the SIP component is based on an interim formula and provides the Board with $0.1 million of additional funding.
- The Specialized Equipment Allocation (SEA) Per Pupil Amount benchmark has increased from $39.461 to $50.100 per ADE, and base funding has increased resulting in a funding increase of $0.6 million.
- Other benchmark funding increases account for $0.1 million of additional revenue year over year in the SEF.
- Despite the funding increases in the area of Special Education, funding is insufficient to cover the total costs of the Board's program models. The Special Education deficit will be reviewed in a later section.

School Facilities Fund (SFF)

- The ministry has provided a 2% update to the non-staff portion of the School Operations Allocation benchmark in the School Facilities Fund to assist school boards in managing the increases in commodity prices (i.e., electricity, natural gas, facility insurance, and other costs). Wage benchmarks have been updated to reflect negotiated contracts. Also, enrolment changes impact funding where applicable, in this area. SFF revenue is $0.4 million greater than the prior year as a result of these changes.

School Transportation Fund (STF)

- Based on enrolment for the 2023-24 school year, routing simulations were conducted to determine the optimal number of routes, daily distance and time needed for a school board based on Common Reference Standards. Funding benchmarks have been updated for buses, public transit, local priorities and operations, and rider safety training. New benchmarks have been introduced for contracted special purpose vehicles and contracted taxis. A minimum of 3% increase in funding is provided by the Ministry as a result of these changes (excluding the retention bonus and top-up amounts). A $0.6 million or 3.5% increase has been provided in funding. However, this additional funding is not sufficient to cover the incremental costs of transportation. Refer to Section 7 for further information.

School Board Administration Funding (SBAF)

- Benchmarks in the Board-Based Staffing Allocation, excluding the executive staffing component (Director and SO's), have increased in line with labour provisions provided in other areas of funding. This represents an increase in funding of $0.1 million.
- The Declining Enrolment Adjustment (DEA) Allocation is now included in the SBAF and provides school boards with transitional support recognizing that it takes time for school boards to adjust their cost structures to reflect declines in enrolment. Included in the budget is $2,002,000 of DEA funding ($1,670,000 in 2023-24), representing an increase of approximately $0.3 million. Any changes to enrolment after the October count date may impact the DEA and other Core Ed Funding for 2024-25.

Responsive Education Programs:

Responsive Education Programs (REP) is a newly restricted version of the former Priorities and Partnerships Funding (PPF) designed to enhance transparency in type and purpose of funding.

For 2024-25, REP will focus on learning and well-being to support students for success now and in the future. The Ministry is providing REP investments for programs that have the greatest impact in the classroom and on students. REP is supplemental to Core Ed funding and provides time-limited funding which is reviewed and assessed by the Ministry each year.

The table below summarizes REP allocations announced at the time of budget preparation.

Fund	2024-25	2023-24	
Critical Physical Security Infrastructure	$156,200	$-	{a}
De-streaming Implementation Supports	47,200	60,600	
Early Reading Enhancements: Reading Screening Tools	214,000	214,000	
Education Staff to Support Reading Interventions	1,145,700	1,079,600	
Entrepreneurship Education Pilot Projects	30,000	30,000	
Experiential Professional Learning for Guidance Teacher-Counsellors	45,200	45,200	
Health Resources, Training and Supports	20,200	21,600	
Learn and Work Bursary	21,000	21,000	
Licenses and Supports for Reading Programs and Interventions	191,200	192,500	
Math Achievement Action Plan: Board Math Leads	166,600	166,600	
Math Achievement Action Plan: Digital Math Tools	272,300	274,500	
Math Achievement Action Plan: School Math Facilitators	772,600	756,000	
Mental Health Strategy Supports – Emerging Needs	20,700	-	{b}
Professional Assessments	-	174,700	{c}
Skilled Trades Bursary Program	15,000	15,000	
Special Education Additional Qualification Subsidy for Educators	15,900	15,900	
Special Education Needs Transition Navigators	134,800	-	{a}
Staffing to Support De-Streaming and Transition to High School	-	1,900,000	{d}
Summer Learning for Students with Special Education Needs	154,900	156,800	
Summer Mental Health Supports	225,100	191,400	
PRIORITY AND PARTNERSHIP FUNDS	**$3,648,600**	**$5,315,400**	

Note:
{a} – New funding for 2024-25
{b} – Funding provided in 2023-24 (announced in year and not included in original budget)
{c} – Funding transferred to CEF in 2024-25
{d} – Funding discontinued in 2024-25

Other Grants and Special Programs

The table below summarizes Other Grants and Special Programs revenues:

Fund	2024-25	2023-24
Graduation Coach Program for Black Students	$226,404	$226,404
Ontario Youth Apprenticeship Program (OYAP)	400,000	275,031
EarlyON Child and Family Centres	366,000	366,000
Adult Non-Credit English as a Second Language (ESL)	1,000,000	950,000
Literacy Basic Skills (LBS)	436,000	475,000
Jordan's Principle	1,406,000	1,908,000
Miscellaneous Government Grants	1,021,493	3,002,217
Minor Tangible Capital Asset (MTCA) Adjustment	(1,411,544)	(2,011,544)
Other Grants and Special Programs	**$3,444,353**	**$5,191,108**

Amortization of Deferred Capital Contributions

Deferred capital contributions include grants and contributions received that are used for the acquisition of tangible capital assets that have been expended by the year end in accordance with the Financial Administration Act, Regulation 395/11. The contributions are amortized into revenue over the life of the asset acquired.

Description of Other Grants and Special Program Revenue

Critical Physical Security Infrastructure – Funding will support critical school physical infrastructure renewals, upgrades and installation costs, and provide boards with greater flexibility to address/prioritize safety-based infrastructure needs such as security cameras, safety lighting, motion sensors and vape detectors. This funding is available for three school years.

De-streaming Implementation Supports – This is a continuation of funding to support the implementation of de-streamed Grade 9. The focus of this funding is to support Grade 8 students in their transition to a de-streamed Grade 9 program, support Grade 9 students to be successful in the de-streamed Grade 9 classroom, and in preparation for Grade 10 and their senior program. Funding can be used for: targeted supports for students in Grade 7, 8 and 9; enhancing culturally-responsive planning, instruction, assessment and evaluation practices; planning for First Nations students who are transitioning/have transitioned from federally-operated/First Nations schools and Inuit students who may be transitioning/have transitioned from communities in the far north to provincially-funded secondary schools; and student and family information sessions and workshops on school pathways and de-streamed Grade 9.

Early Reading Enhancements: Reading Screening Tools – In response to the Ontario Human Rights Commission's *Right to Read* report, the government has committed that all students in year 2 of Kindergarten to Grade 2 will be screened for reading using evidence-based tools. The Ministry is continuing to provide funding to school boards to purchase Ministry-approved early reading screening tools identified through the Vendor of Record arrangement by Ontario Education Collaborative Marketplace (OECM). The tools will help ensure students who require further supports in reading are identified early and supported within the classroom.

Education Staff to Support Reading Interventions – School boards will again receive funding to hire teachers to work one-on-one or in small groups with students in Kindergarten to Grade 3 who would benefit from more support in reading. These supports may include providing direct Tier 2 and Tier 3 reading interventions and other supports required by the school or board on reading and literacy-related initiatives. This funding will support 10.0 FTE elementary teacher positions.

Entrepreneurship Education Pilot Projects – This is a continuation of funding to provide entrepreneurship education for Grades 7-12 students, developed/provided in partnership with local third-party organizations that have expertise in entrepreneurship, for example, local Chambers of Commerce. Projects related to STEM and/or the skilled trades are encouraged, and 50 per cent of funding must be dedicated to providing students seed funding for their entrepreneurial projects/ideas. Board-level, local and regional events are encouraged to promote students' development of entrepreneurial skills. This project will culminate in a provincial showcase event in Spring 2025. This year will be the third of three years of funding.

Experiential Professional Learning for Guidance Teacher-Counsellors – This is a continuation of funding to coordinate and provide experiential professional learning opportunities for all guidance teacher-counsellors to develop an enhanced understanding of the skilled trades and apprenticeship pathway and the benefits of the skilled trades as a career. The professional learning activities should be experiential in nature, a minimum of a half-day throughout the school year and developed/provided in partnership with local skilled trades employers and organizations.

Health Resources, Training and Supports – This funding is used to purchase and/or develop new resources and supports, and to deliver local training to principals/vice-principals, educators and other school staff related to current and emerging health and safety issues. For 2024-25, school boards are encouraged to use the funds to support student safety initiatives and positive behavioural supports to prevent bullying and violence, and increase students' emotional regulation, self-control, and problem-solving skills. This funding may also be used to train school staff and administrators on emergency response procedures.

Learn and Work Bursary – This is a continuation of funding to provide $1,000 bursaries to students, including adult learners, who are enrolled in a cooperative education program and have financial and other barriers to success and to completing secondary school.

Licenses and Supports for Reading Programs and Interventions – This funding will enable school boards to purchase licenses, resources and professional learning to support the provision of systematic, evidence-based reading interventions, supports or programs for struggling readers, including, but not limited to, students with reading disabilities.

Math Achievement Action Plan: Board Math Leads – School boards will continue to be provided with funding for a Board Math Lead who will inform, monitor, and provide timely reporting of progress towards math achievement and improvement targets, and lead board-wide actions to meet these targets. This position will also be responsible for: attending ministry learning and networking sessions; ensuring fidelity to the Ontario curriculum; and supporting the consistent and intentional implementation of high-impact instructional practices. Board Math Leads will also develop parent math resources and facilitate job-embedded educator professional learning opportunities in math.

Math Achievement Action Plan: Digital Math Tools – School boards will continue to be provided with funding for digital math tools for all students in Grades 3, 6, 7, 8 and 9 to support student learning at home and in classrooms. The digital math tools must be available in English and French, align with the Ontario curriculum, include reporting for parents and educators to monitor student achievement and be adaptive and responsive. School boards are encouraged to procure digital math tools listed on the OECM digital math tool vendor of record.

Math Achievement Action Plan: School Math Facilitators – School boards will continue to be provided with funding to hire School Math Facilitators to work in Grades 3, 6 and 9 classrooms in priority schools. These positions are intended to work directly with students who require additional support as well as work with teachers, often directly in classrooms to strengthen math teacher

knowledge and support consistent and intentional implementation of high-impact instructional practices and early intervention strategies. This funding will support 7.0 FTE positions (Teachers and Teacher Consultants).

Mental Health Strategy Supports – Emerging Needs – For school year 2024-25, school boards are encouraged to use this funding to address emerging needs such as substance abuse prevention, addictions, vaping, cannabis use and body image.

Skilled Trades Bursary Program – This is a continuation of funding to provide $1,000 bursaries to students, including adult learners, who will have earned or are earning two credits in a cooperative education program working in a skilled trades placement, have plans to pursue a post-secondary skilled trades pathway, demonstrate leadership in the skilled trades, and have financial and other barriers to completing secondary school.

Special Education Additional Qualification Subsidy for Educators – Funding to support educators' participation in approved Schedule C and Schedule D Special Education Additional Qualification (AQ) courses such as "D-Special Education Specialist".

Special Education Needs Transition Navigators – This program will provide funding for school boards to support improving the educational outcomes for students with special education needs by improving transition practices for students with special education needs and/or disabilities into, during and out of school. Funding will be provided to hire Transition Navigators. Staff in these positions will work collaboratively across their boards, as well as with community agencies and employers to support students with special education needs and/or disabilities in their transition to post-secondary pathways and share best practices/resources/tools that will help support successful transitions.

Summer Learning for Students with Special Education Needs – To support the transition of students with special education needs as they start the 2024-25 school year, funding of $10M will be provided to school boards for the summer of 2024. This funding will provide transition programs and additional staffing for students with special education needs over the summer months.

Summer Mental Health Supports – To support transition into the 2024-25 school year, funding will be provided to school boards for the summer of 2024. This funding will provide consistent and reliable mental health services to students and ensure the continuity of services over the summer months. This funding can be used to support hiring or retaining school-based regulated or nonregulated mental health workers, on a part-time or full-time basis, to cover existing caseloads, respond to crisis situations, and deliver mental health promotion and prevention-based camps/programs. This funding is to support continuity of care for students so that they do not have to end therapeutic involvements during the summer. Providing a connection to school-based mental health workers will also help facilitate a smooth transition back to school for students for whom a return to school would be challenging.

One-time Realignment & Mitigation Funds

In 2023-24, the Ministry provided the Board with $729,000 of time-limited funding intended to mitigate the impacts of the reduction within the Indigenous Education Grant and $313,000 of Safe and Clean Schools Supplement related to COVID-19 measures which have ended. These amounts do not continue for 2024-25.

In 2024-25, the Ministry is releasing into revenue opening carry forward and previously enveloped balances for SEA Formula Based Funding, Applied Behaviour Analysist (ABA) Training Funding, After School Skills Development (ASSD) Funding and Targeted Student Supports Funding. A total of $3.0 million of previous year carry forward funding will be recognized as revenue in the 2024-25 school year. Therefore, $3.0 million of revenue will not continue to 2025-26.

Debt Service Costs – This funding which has increased by $0.7 million, primarily pays for the interest on short-term borrowing to fund capital projects (capital priorities, school condition improvement, renewal, etc.) and interest on Ontario Financing Authority (OFA) Loans.

School Generated Funds – Represents estimated fundraising at the school level.

Bill 124 Provision – Salary benchmarks throughout the Core Ed Funding have not been increased to reflect the impact of Bill 124 remedies awarded via arbitration. Administration has estimated the financial impact and a provision of $14.2 million has been recorded as revenue receivable from the Ministry for wage increases in 2024-25. The Ministry will adjust benchmarks as part of the 2024-25 Revised Estimates. A corresponding expense/provision has been recorded for salaries expense.

International Student Tuition – Non-resident students that attend the Board's schools pay tuition. The 2024-25 tuition rates for a full year are $13,500 for elementary and $14,500 for secondary.

Graduation Coach Program for Black Students – This funding is to support systemic changes and help black students by removing barriers within classrooms and school communities. The project will utilize graduation coaches, a core team, a circle of caring adults, and a dedicated safe space to help students feel more engaged and supported at school, motivating them to attend and graduate school.

Ontario Youth Apprenticeship Program (OYAP) – OYAP is a school to work program that opens the doors for students to explore and work in apprenticeship trades beginning in grade 11 or 12 through a co-operative education program. Revenue has been increased to align with actual program funding provided.

EarlyON Child and Family Centres – This funding is from the City of Windsor to support centres that help prepare children for starting school and encourage families to be a part of their children's learning.

Adult Non-Credit Language (ESL) – This program is funded by the Ministry of Immigration, Citizenship and International Trade (MCIIT).

Literacy Basic Skills (LBS) – This is a provincially funded program for adults that teaches literacy and enables learners to acquire the necessary skills to achieve their goals (employment, secondary school completion, apprenticeship, post-secondary school entry, or independence).

Jordan's Principle – This funding is from the Federal government and covers the cost of Educational Assistants (EAs) that work directly with Indigenous students. For 2024-25, this funding will be used to staff approximately 26.0 FTE EAs.

Miscellaneous Government Grants – This funding is provided by Immigration, Refugee, and Citizenship Canada (IRCC) and the Ministry of Labour, Immigration Training and Skills Development (MLITSD) for the Language Assessment and Resource Centre (LARC). LARC is the official language assessment and referral centre for English and French language training programs in the Windsor-Essex and Chatham-Kent regions. This language assessment and referral service is offered free of charge to eligible new English and French language learners. In the prior year, the Employment Assessment Centre (EAC) program was also included in this line. In December 2023, the EAC program ended.

Minor Tangible Capital Asset (MTCA) Adjustment – Represents the portion of Core Ed Funding that is transferred to deferred capital contributions (DCC) to pay for future amortization of minor capital purchases such as computers. This amount is a transfer from the operating budget to the capital budget.

Other – This line includes interest earned on deposit accounts, energy rebates and discounts, educational development charges and any other miscellaneous sources of revenue.

4 Expenses

Summary of Expenses (EFIS Format):

Categories	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
INSTRUCTIONAL			
Classroom Teachers	$243,685,170	$248,151,880	($4,466,710)
Supply Staff	14,634,000	13,432,000	1,202,000
Educational Assistants	22,470,610	22,179,447	291,163
Early Childhood Educators	9,227,201	10,017,146	(789,945)
Textbooks and Supplies	15,670,052	16,575,072	(905,020)
Professionals, Paraprofessionals, Technicians	27,976,203	27,131,931	844,272
Library and Guidance	8,082,467	7,986,108	96,359
Professional Development	596,855	681,748	(84,893)
Department Heads	812,305	774,295	38,010
Principals and Vice-Principals	15,345,793	15,737,284	(391,491)
School Secretaries	9,961,213	10,438,216	(477,003)
Coordinators and Consultants	8,766,490	6,131,285	2,635,205
Continuing Education	2,630,338	2,555,360	74,978
TOTAL INSTRUCTIONAL	**379,858,697**	**381,791,772**	**(1,933,075)**
ADMINISTRATION			
Trustees	183,043	223,043	(40,000)
Directors and Supervisory Officers	1,748,828	1,811,607	(62,779)
Board Administration	10,049,654	9,654,059	395,595
TOTAL ADMINISTRATION	**11,981,525**	**11,688,709**	**292,816**
TRANSPORTATION			
Pupil Transportation	19,682,010	17,073,438	2,608,572
TOTAL TRANSPORTATION	**19,682,010**	**17,073,438**	**2,608,572**
PUPIL ACCOMMODATION			
Operations and Maintenance – Schools	43,630,622	41,703,372	1,927,250
School Renewal Expense	1,331,799	1,331,799	-
Other Pupil Accommodations	4,873,951	5,552,495	(678,544)
TOTAL PUPIL ACCOMMODATION	**49,836,372**	**48,587,666**	**1,248,706**
OTHER			
School Generated Funds	10,000,000	10,000,000	-
Other Non-Operating Expenses	2,801,175	4,781,899	(1,980,724)
Provision for Contingencies	27,149,000	6,200,000	20,949,000
TOTAL OTHER	**39,950,175**	**20,981,899**	**18,968,276**
AMORTIZATION	**30,713,635**	**29,257,569**	**1,456,066**
TOTAL EXPENSES	**532,022,414**	**509,381,053**	**22,641,361**

Categories	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
COMPLIANCE ADJUSTMENTS			
School Generated Funds	(10,000,000)	(10,000,000)	-
Amortization of Employee Future Benefits	1,464,053	1,464,052	1
Amortization of Committed Capital	(946,266)	(947,994)	1,728
Amortization of Asset Retirement Obligations	(922,204)	(739,899)	(182,305)
TOTAL COMPLIANCE ADJUSTMENTS	(10,404,417)	(10,223,841)	(180,576)
TOTAL EXPENSES – MINISTRY COMPLIANCE	$521,617,997	$499,157,212	$22,460,785

2024-25 Budgeted Expenses by Category

**Note: The following tables are presented in a format that corresponds to the Quarterly Expense Reports provided to Trustees, differentiating Core Ed funding from REPs and other grants. These tables will not tie directly to Section 4.1 but, in aggregate, agree to the EFIS schedules.

Classroom Teachers:

Classroom Teachers	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	$212,117,908	$213,836,622	($1,718,714)
Employee Benefits	31,567,262	30,812,558	754,704
Funded by REP/Other			
Salaries and Wages	-	3,099,700	(3,099,700)
Employee Benefits	-	403,000	(403,000)
Total	**$243,685,170**	**$248,151,880**	**($4,466,710)**

Budgeted expenses are based on legislation. Consistent with the prior year, the salary grids are aligned for Elementary Teachers' Federation of Ontario (ETFO) and Ontario Secondary School Teachers' Federation (OSSTF).

Collective agreements expired on August 31, 2022. The Ministry has included a funding provision of 1.25% increase to salary benchmarks. Also, it is assumed that teachers are eligible for grid movement on September 1, 2023, consistent with the current agreements. For 2023-24 and 2024-25, the provision for grid increases has been included in a separate line in 'other expenses', including remedies awarded for Bill 124 ("Provision for Contingencies").

A decrease of 44.8 FTE teachers (decrease of 35.0 FTE elementary and decrease of 9.8 FTE secondary) is attributable to a decline in enrolment and meeting class size requirements. The decrease of 44.8 FTE represents an approximate $4.3 million decrease in teacher salaries compared to the prior year.

Grid placement or teacher experience (i.e. average salary), excluding grid increases, is lower compared to the prior year resulting in a decrease of $0.5 million.

Included in the budget are 17.0 FTE teachers supported by the Supports for Student Funds (SSF) (11.0 FTE Elementary and 6.0 FTE Secondary). This is consistent with the 2023-24 budget.

The Staffing to Support De-Streaming and Transition to High School REP was discontinued in 2024-25 resulting in a decrease of $1.9 million of funding for teaching positions. Also, staffing for literacy and math REPs have been shifted to the Coordinators and Consultants line.

An increase in benefit costs the result of higher Employee Health Life Trust (EHLT) and statutory benefit rates, net of the benefit reduction for a decrease in teachers.

Supply Staff:

Supply Staff (Salaries and Wages & Employee Benefits)	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Teachers	$13,134,000	$11,932,000	$1,202,000
Student Support Workers (SSWs) (previously Educational Assistants (EAs))	1,000,000	1,000,000	-
Early Childhood Educators (ECEs)	500,000	500,000	-
Total Supply Staff	$14,634,000	$13,432,000	$1,202,000

Occasional teacher costs of $13.1 million are budgeted, representing a $1.2 million increase from the prior year. The increase is necessary to align the budget with previous year's absenteeism experience and provide consideration for the increasing cost of supply due to Bill 124, labour provisions for outstanding collective agreements and increasing benefit costs. In 2022-23, actual teacher supply costs totaled $12.5 million and 2023-24 expenses are projected to be similar.

The Classroom Staffing Fund (CSF) provides funding for supply teachers in the amount of $5.6 million for 2024-25. Therefore, for 2024-24, $7.5 million of these expenses are unfunded. The Board will be required to use unenveloped areas of funding to cover the difference.

Supply staff budget costs for SSWs and ECEs have been maintained and are considered a reasonable projection when considering overall SSW and ECE costs.

The Board's Attendance Support Program continues to manage this expense. The most recent provincial collective agreements provide occasional teachers with the same short-term leave plan as teachers, prorated based on long term assignments. This presents an additional cost to the Board.

Student Support Workers:

Student Support Workers (SSWs)	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	$15,783,055	$15,473,311	$309,744
Employee Benefits	5,281,555	4,798,136	483,419
Funded by REP/Other			
Salaries and Wages	1,041,000	1,413,000	(372,000)
Employee Benefits	365,000	495,000	(130,000)
Total	**$22,470,610**	**$22,179,447**	**$291,163**

As part of the 2023-24 Revised Estimates, 5.5 FTE EAs were added to support an increase in student needs (additional GAINS and STEPS classrooms were opened in the fall of 2023). This increase has been maintained for 2024-25 and the increase in 5.5 FTE represents a $0.2 million increase to the budget. As part of the 2022-26 collective agreement, the Education Assistant (EA) and Developmental Service Worker (DSW) positions were combined and renamed Student Support Workers (SSW) and a new grid was established for that job class. As a result of this reorganization, 5.5 FTE positions were reduced to maintain the same overall budget. The cost of SSWs are split between the SSWs budget (formerly EAs) and the Professionals, Paraprofessionals, Technicians line and the decrease of 5.5 FTE is captured in the later.

Of the total 552.5 FTE SSWs, 26.0 FTE are funded by Jordan's Principal. The average wage for an SSW has increased as SSWs are higher on their grid compared to the prior year's budget. The benefits for SSWs have been adjusted to reflect higher EHLT and statutory benefit rates.

Early Childhood Educators:

Early Childhood Educations (ECEs)	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	$6,634,893	$7,351,256	($716,363)
Employee Benefits	2,313,968	2,386,242	(72,274)
Funded by REP/Other			

Early Childhood Educations (ECEs)	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Salaries and Wages	214,108	215,114	(1,006)
Employee Benefits	64,232	64,534	(302)
Total	**$9,227,201**	**$10,017,146**	**($789,945)**

There is a reduction of 14.0 FTE ECEs as a result of a decrease in FDK enrolment. Should FDK enrolment change for late registrations, the impact of enrolment and ECE staffing will be updated at Revised Estimates.

Textbooks and Supplies:

Textbooks and Supplies	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Supplies and Services	$12,892,547	$13,795,753	($903,206)
Rental Expense	101,130	176,950	(75,820)
Fees and Contract Services	1,341,852	1,366,558	(24,706)
Funded by REP/Other			
Supplies and Services	1,334,523	1,235,811	98,712
Total	**$15,670,052**	**$16,575,072**	**($905,020)**

Total costs in this area are $0.9 million lower (excluding items funded by REP/Other). Generally, the budget reflects no increase in the expenses for non-salary and benefit items to the prior year's budgeted amount, where it is within the Board's power to control the expense. Given the Board has a structural deficit, the entire system was examined for efficiencies and reductions. Management worked diligently to offset any non-discretionary budget increases (i.e. rising software license costs) with reductions in discretionary budgets. Some of the notable changes in these line items are as follows:

- Board Initiatives/Contingencies have been eliminated resulting in savings of approximately $0.3 million
- Office Supplies have been consolidated and reduced for savings of $0.2 million
- The furniture and equipment replacement program has been discontinued for 2024-25 for savings of $0.1 million
- Supplies and services budgets, previously established for the enveloped Targeted Student Supports Allocation have been eliminated as there is no further requirement to envelope this allocation under the new Core Ed Funding model (a reduction of $0.3 million)

A detailed overview of Textbooks and Supplies is shown in the table below:

Textbooks and Supplies – by category	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Accessibility for Ontarians with Disabilities Act, 2005 (AODA)	$6,000	$6,000	-
Agency Schools	27,000	30,000	(3,000)
Barriers to Co-op Education - Transportation	15,000	12,600	2,400
Board Initiatives - International Baccalaureate (IB)	200,000	225,000	(25,000)
Board Initiatives - Other	-	200,000	(200,000)
Curriculum and Learning Materials	977,77	1,065,492	(87,717)
Distance Learning	5,000	7,000	(2,000)
Justice Inclusion Equity Diversity	487,180	177,655	309,525
Indigenous Education Board Action Plan	240,173	84,546	155,627
Furniture and Equipment - Library and Guidance	10,000	10,000	-
Instructional Equipment Repairs	170,000	190,000	(20,000)
Instructional Equipment - Schools (Replacement)	-	8,000	(8,000)
International students - recruitment	50,000	50,000	-
International students - agent fees	246,000	246,000	-
Inter-school Sports	199,900	315,900	(116,000)
Leadership Development	-	20,000	(20,000)
Student Success	288,546	635,000	(346,454)
Kilometrage - Consultants and Other Educational Support Staff	102,685	108,025	(5,340)
Rent	189,582	157,750	31,832
Moving of Classroom Furniture	60,000	60,000	-
Office and Expenses - Program and Special Education	65,795	82,550	(16,755)
Outdoor Education	309,159	311,803	(2,644)
Parental Involvement	-	82,604	(82,604)
PASS - County	4,000	6,500	(2,500)
Printing and Postage for Schools	-	1,00	(1,000)
Protective Equipment - Special Education	21,500	14,000	7,500
Safe Schools (Fees and Contracts)	147,00	177,000	(30,000)
School Accommodation - Transition Costs	45,000	120,000	(75,000
School Closing - Historical & Ceremonial	-	1,000	(1,000)
School Information Technology Support	3,323,392	3,311,582	11,810
School Support	1,966,393	2,096,777	(130,384)
Schools - Replacement Furniture & Equipment	-	80,000	(80,000)
School Reunions (Board contribution)	-	1,000	(1,000)

Textbooks and Supplies – by category	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Science and Technology Support	5,000	10,000	(5,000)
Secondary Senior Mathematics	10,000	15,000	(5,000)
Radio Licenses - Schools	40,000	40,000	-
Security Fees - Schools	-	5,000	(5,000)
Special Education	1,225,425	1,232,425	(7,000)
Special Funding Requests and Emerging Issues	30,000	30,000	-
Student Leadership	-	5,000	(5,000)
Student Support	109,434	231,023	(121,589)
Textbooks - Replacement	94,851	105,390	(10,539)
Urban and Priority Schools	217,944	238,844	(20,900)
Vandalism - Computers	-	35,000	(35,000)
Vandalism - Instructional Equipment and Supplies	25,000	25,000	-
School Allocation	3,420,795	3,471,795	(51,000)
Textbooks and Supplies (excluding REPs)	**14,335,529**	**15,339,261**	**(1,003,732)**
REPs - Portion of Textbooks and Supplies	1,334,523	1,235,811	98,712
Total	**$15,670,052**	**$16,575,072**	**($905,020)**

Supplies and services of $1.3 million ($1.2 million in 2023-24) are directly funded by a portion of the total REPs and Other Grants/Revenue.

Professionals, Paraprofessionals, Technicians:

Professionals, Paraprofessionals, Technicians	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	$19,193,776	$18,887,606	$306,170
Employee Benefits	6,661,777	6,119,275	542,502
Fees and Contract Services	1,520,000	1,691,000	(171,000)
Funded by REP/Other			
Salaries and Wages	600,650	434,050	166,600
Total	**$27,976,203**	**$27,131,931**	**$844,272**

As part of the 2023-24 Revised Estimates, the following Special Education FTE were added, and maintained for the 2024-25 draft budget, funded by CEF:

- Increase in 1.0 FTE Child Youth Worker (CYW);

- Decrease of 1.0 FTE Developmental Support Worker (DSW) , now known as Student Support Worker (SSW);
- Increase of 1.0 FTE ABA Facilitator;
- Increase of 3.0 FTE Support Workers for the Hearing Impaired.

Also, an additional 4.50 FTE FNMI Student Support Workers are budgeted for use of the Indigenous Education envelope. These total staffing changes represent the increase of $0.3 million in salaries expense.

As mentioned previously, this line includes the reduction of 5.5 FTE Student Support Workers upon the amalgamation of the Educational Assistant (EA) and Developmental Service Worker (DSW) job classes.

Employee benefits have increased due to increases in EHLT rates and statutory benefits.

Fees and contract services has been reduced by $0.2 million representing the elimination of Part-Time School Aides in secondary schools, effective September 2024.

The Special Education Needs Transition Navigators REP is new funding and represents the majority of the change in the portion funded by REP/Other. This will support approximately 2.0 FTE Student Support positions.

Library and Guidance:

Library and Guidance	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	$7,044,655	$6,988,188	$56,467
Employee Benefits	1,037,812	997,920	39,892
Total	**$8,082,467**	**$7,986,108**	**$96,359**

The budget reflects an increase of 1.0 FTE Guidance Teacher (secondary) and a decrease of 0.2 FTE Library Teacher (elementary). In total, there are 43.2 FTE Library Teachers (30.2 FTE Elementary and 13.0 FTE Secondary) and 28.5 FTE Guidance Teachers (Secondary) included in the 2024-25 Budget.

Professional Development:

Professional Development	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Staff Development	$691,855	$681,748	$10,107
Total	**$691,855**	**$681,748**	**$10,107**

Overall, budgeted expenses in staff development is consistent with the prior year. Included in the professional development is the New Teacher Induction Program (NTIP) with expenses totaling $97,000 ($99,000 in 2023-24). Additionally, professional development expenses of $243,000 is budgeted for Justice, Inclusion, Equity and Diversity (JIED) initiatives and $117,000 for special education.

Department Heads:

Department Heads	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	$710,000	$679,000	$31,000
Benefits	102,305	95,295	7,010
Total	**$812,305**	**$774,295**	**$38,010**

The Department Heads budget represents allowances paid to Secondary Teachers for the position of Department Head Minor and Major positions. The increase is related to an increase in the allowance rates due to a labour provision for ongoing collective bargaining.

Principals and Vice-Principals:

Principals and Vice-Principals:	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	$13,548,564	$13,817,978	($269,414)
Employee Benefits	1,683,254	1,706,791	(23,537)
Staff Development	23,435	109,435	(86,000)
Supplies and Services	60,640	73,180	(12,540)
Funded by REP/Other			
Salaries and Wages	29,900	29,900	-
Total	**$15,345,793**	**$15,737,284**	**($391,491)**

Due to the consolidation of Jack Miner Public School and Kingsville Public School into Erie Migration District School, there is a budgeted reduction of 1.0 FTE Elementary Principal and 0.2 FTE Elementary VP. Also, there is a reduction budgeted of 1.0 FTE Secondary VP at Honourable W.C. Kennedy Collegiate. As cost saving measures, the staff development budget was reduced by $86,000 and the supplies and services budget reduced by $12,500. A portion of a VP's salary is funded by the Adult Non-Credit Language (ESL) program and the LBS program.

There are no changes to the salary grids for Principals and Vice-Principals in the 2024-25 budget.

School Secretaries:

School Secretaries:	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	$7,647,045	$8,006,999	($359,954)
Employee Benefits	2,274,168	2,236,217	(37,951)
Staff Development	-	5,000	(5,000)
Supplies and Services	40,000	190,000	(150,000)
Total	**$9,961,213**	**$10,438,216**	**($477,003)**

The budget includes a reduction of 1.0 FTE Elementary Secretary due to the consolidation of Jack Miner Public School and Kingsville Public School into Erie Migration District School. Also, a salary contingency related to bargaining of $500,000 was removed from the budget since CUPE ratified their collective agreements. The negotiated increase of $1 per hour is reflected in Salaries and Wages. The net change is a decrease to salaries and wages of $0.4 million.

As a cost savings measure, the Staff Development budget was reduced by $5,000 and Supplies and Services for desk and computer upgrades are budgeted to decrease by $150,000 as there are less planned for 2024-25 (most workstations have been updated in recent years).

Coordinators and Consultants:

Coordinators and Consultants:	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	$5,757,965	$4,867,058	$890,907
Employee Benefits	812,434	658,201	154,233
Supplies and Services	52,860	88,352	(35,492)
Fees and Contract Services	-	40,000	(40,000)
Funded by REP:			
Salaries and Wages	1,926,335	436,272	1,490,063
Employee Benefits	216,896	41,402	175,494
Total	**$8,766,490**	**$6,131,285**	**$2,635,205**

Fifteen (15.0) FTE Special Assignment Teachers (10.0 FTE Early Intervention and 5.0 FTE Math Intervention) have been budgeted in this line as an increase and are fully funded by REPs.
Four (4.0) FTE ESL Instructional Coaches and two (2.0) FTE Special Assignment Teachers have been reclassified to this line from the Classroom Teachers line. Two (2.0) FTE Outdoor Education Special Assignment Teachers have been budgeted to be used by the Outdoor Education Allocation which is enveloped. Three (3.0) FTE Indigenous Coaches (2.0 Elementary and 1.0 Secondary) have been added with the Indigenous envelope to support student needs. One (1.0) FTE Special Assignment Teacher has been added to help support SHSM and OYAP initiatives and is paid for through those enveloped funds. There was a reduction of one (1.0) FTE Literacy Teacher Consultant due to a discontinuation of related funding.

The Supplies and Services and Fees and Contract Services budgets have been reduced as part of cost savings measures. Benefits have been adjusted to reflect new EHLT rates and increased statutory benefit rates.

Continuing Education:

Continuing Education:	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	$1,103,342	$1,038,201	$65,141
Employee Benefits	139,846	136,019	3,827
Staff Development	-	2,250	(2,250)
Supplies and Services	68,050	70,790	(2,740)
Funded by REP:			
Salaries and Wages	1,168,200	1,207,200	(39,000)
Employee Benefits	36,300	36,300	-
Supplies and Services	**114,600**	**64,600**	**50,000**
Total	**$2,630,338**	**$2,555,360**	**$74,978**

Programs funded by CEF include adult credit courses offered at night/weekend, self-study and e-learning, summer school, international languages and prior learning assessment and recognition (PLAR). Increases to the Continuing Education budget reflect changes in the underlying projected enrolment for these programs. Typically, changes in expenses throughout the year are offset by corresponding changes to revenues. Programs funded by REP include Adult Non-Credit Language (ESL) and Literacy and Basic Skills (LBS); adjustments in these areas reflect adjustments in funding.

Administration:

Administration:	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	$6,836,587	$6,688,911	$147,676
Employee Benefits	2,032,811	1,996,135	36,676
Staff Development	103,010	133,568	(30,442)
Supplies and Services	1,477,250	1,597,525	(120,275)
Fees and Contract Services	1,338,667	1,105,970	232,697
Funded by REP:			
Salaries and Wages	233,200	166,600	66,600
Total	**$12,021,525**	**$11,688,709**	**$332,816**

The Salaries and Wages line funded by CEF includes an increase of 1.0 FTE Trainer that is reclassified from Facility Services and a decrease of 1.0 FTE Supervisory Officer (i.e. Superintendent of Math) as this position was not filled and the work will be completed by the existing complement of Superintendents. Increases have been budgeted to reflect ratified Collective Agreements for CUPE (i.e. $1 per hour). Employee benefits reflect adjustments to the EHLT rate and statutory benefit increases. A reduction of $151,000 in Staff Development and Supplies and Services represents cost saving measures. The increase in Fees and Contract Services represent an increase in legal expenses and workplace investigation work. Note: Director and Superintendent salaries continue to be frozen at the current rates until further Ministry guidance is provided.

Pupil Transportation:

Administration:	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Supplies and Services	$190,000	$152,940	$37,060
Rental Expense	33,050	31,961	1,089
Fees and Contract Services	19,458,960	16,888,537	2,570,423
Total	**$19,682,010**	**$17,073,438**	**$2,608,572**

The budget reflects the Board's proportionate share (based on ridership) of the Transportation Consortium's expenses. Transportation expenses are budgeted to increase by $2.6 million due to increased carrier and routing costs. Further details are provided in Section 7 Transportation.

Pupil Accommodation:

Operations, Maintenance, Renewal and Other:	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	$19,506,796	$19,144,195	$362,601
Employee Benefits	6,956,122	6,656,853	299,269
Supplies and Services	17,552,715	16,214,121	1,338,594
Interest Charges on Capital	4,972,739	5,731,497	(758,758)
Rental Expense	13,000	40,000	(27,000)
Fees and Contract Services	835,000	801,000	34,000
Total	**$49,836,372**	**$48,587,666**	**$1,248,706**

Salaries and Wages:

There is a budgeted increase in salaries of $0.4 million representing:

- An increase of 1.0 FTE Custodian for Beacon Heights Public School.
- Increase for new collectively bargained pay rates.
- A reclassification of 1.0 FTE Trainer to Human Resources (Board Administration and Governance).
- A decrease of 1.0 FTE Preventative Maintenance to align to actual staffing.

This line includes a budget of $1.1 million ($1.1 million in 2023-24) for casual custodian replacement costs.

Benefits:

Benefits have increased by approximately $0.3 million due to increased EHLT and statutory benefit rates.

Utilities (included in Supplies and Services)

An increase in utilities expenses of $0.8 million is included in the budget to account for a number of factors influencing rate increases such as the carbon tax, price volatility due to global events (e.g. war in Ukraine) and the refurbishment of nuclear power plants. A weather contingency of $450,000 included in previous years' budgets was eliminated to help offset the increase in utilities.

Energy efficiency initiatives, such as Eco Schools, continue to function at a high level in the schools to achieve additional savings. New initiatives associated with the Climate Action Plan and energy efficiencies in new school construction and renovations will be phased in, starting in 2024-25 to mitigate future increases.

Supplies & Services (excl. Utilities):

The cost of maintenance continues to increase due to inflation. As vendor contracts expire and are retendered under the procurement process, price volatility continues to be experienced. Competitive procurement is anticipated to result in higher prices for custodial cleaning supplies and grass cutting contracts, of which increases of $0.5 million and $0.2 million respectively have been included in the 2024-25 budget.

Inflationary impacts for vehicle related expenses (such as fuel) and building security costs have resulted in an increase to the 2024-25 budget by $0.1 million. Insurance has also increased $110,000 over the prior year due to higher claims experience. Where possible, discretionary budgets have been reduced to help offset non-discretionary price increases.

The Ministry provides an increase in the non-staff portions of benchmarks funding of 2% for operating costs to assist boards in managing commodity prices. (i.e. electricity, natural gas, facility insurance, and other costs). Inflation rates currently exceed this additional funding.

Interest Charges of Capital:

In this line item, $4.9 million ($5.6 million in 2023-24) relates to interest paid on the following which is fully funded by the Ministry:

This amount represents interest expense fully funded by the Ministry on supported debt including:

- ☑ Good Places to Learn (GPL).
- ☑ New Pupil Places (NPP) funded projects including Begley, Essex Public, Lakeshore Discovery and Talbot Trail schools.
- ☑ Prohibitive to Repair (PTR), Primary Class Size (PCS) and Growth-related funded projects including Campbell and Bellewood/Northwood additions.
- ☑ Capital Priorities funded projects (i.e. new North Shore Public School, James L Dunn Public School, new Kingsville K-12, Eastview Horizon Public School, addition at Legacy Oak Trail Public School, addition at Northwood Public School).
- ☑ School Condition Improvement projects.

Interest expenses on unsupported capital (LaSalle Public School and Energy Retro-fit) totals $99,000 in 2024-25 ($179,000 in 2023-24). The LaSalle Public School debenture was fully repaid in October 2023 and the Energy Retro-fit debenture will be fully repaid in May 2026. The Board has set aside (i.e. internally appropriated) surplus to offset the capital cost of these assets and pay for the amortization. The interest payments for the duration of the debentures will be charged to this line. In accordance with PSAB, the principal payment is a balance sheet (cash flow) item and is not included in the operating budget as an expense.

School Facility – Health and Safety

The cost of Health and Safety expenses of $520,000 ($458,000 in 2023-24) are budgeted in Supplies and Services and Fees and Contract Services. The increase in Fees and Services relates primarily to increased Health and Safety expenses for compliance with regulations.

Other:

School Generated Fund expenses paid for by School Generated Fund revenues and approximate $10.0 million which is consistent with the prior year. This represents fundraising initiatives at the school level for initiatives such as field trips, school events, charity causes, and other expenses not funded by the Ministry. Other non-operating expenses is made of:

Other Non-Operating	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Language Assessment Resource Centre (LARC)	$1,021,493	$3,002,217	($1,980,724)
55 School Board Trust	1,779,682	1,779,682	-
TOTAL	**$2,800,175**	**$4,781,899**	**($1,980,724)**

The Employment Assessment Centre (EAC) program ended in December 2023. The Board retained the LARC program. The prior year budget includes the operations of both the EAC and LARC. The 2024-25 budget is exclusively for LARC and is fully offset by funding from Immigration, Refugee, and Citizenship Canada (IRCC) and the Ministry of Labour, Immigration, Training and Skills Development (MLITSD).

The 55 School Board Trust was created to refinance the outstanding not permanently financed (NPF) debt of participating boards who are beneficiaries of the trust. Under the terms of the agreement, The 55 School Board Trust repaid the Board's debt in consideration for the assignment by the Board to the trust of future provincial grants payable to the Board in respect of the NPF debt. This expense is fully funded by the Ministry.

Provision for Contingencies is made of:

Provision for Contingencies	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Labour Provision	$12,960,000	$6,200,000	$6,760,000
Bill 124 Provision	14,189,000	-	14,189,000
TOTAL	**$27,149,000**	**$6,200,000**	**$20,949,000**

The Labour Provision represents the cumulative expense to offset the increase in the salary benchmark funding for outstanding negotiations (i.e. 1.25% for teachers and $1 per hour for other education workers as detailed in Section 1.7 in each year from 2022 to 2025).

The Bill 124 Provision represents the estimated impact on 2024-25 Salaries and Wages and Benefits related to 2019-2022 salary increases for eligible workers affected by the arbitrated ruling on the *Protecting a Sustainable Public Sector for Future Generations Act, 2019* which previously froze wage increases to 1% in those years.

The budget does not reflect Ministry funding or salaries and benefits expenses for the voluntary binding interest arbitration decision for OSSTF or ETFO. Salaries and benefits, and related funding will be adjusted at Revised Estimates.

Amortization:

Is the term used for the expensing, charging or writing off of the cost of a tangible asset (i.e. buildings, roofs, furniture and equipment, etc.). It is also referred to as "depreciation". The purpose is to reflect the reduction in the book value of the asset due to usage and/or obsolescence.

Amortization	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Instruction	$2,788,051	$3,401,755	($631,236)
Administration	1,083,701	1,035,501	48,200
Pupil Accommodation	25,909,857	24,079,353	1,830,504
Other	9,822	1,061	8,761
SUBTOTAL	29,791,431	28,517,670	1,273,761
Asset Retirement Obligation (ARO)	922,204	739,899	182,305
TOTAL	**$30,713,635**	**$29,257,569**	**$1,456,066**

Amortization – Classroom is a Public Sector Accounting Standards Board (PSAB) required expense and relates to the amortization of classroom computers and other minor tangible capital assets.

Amortization – Board Administration & Governance is a PSAB required expense and relates to the amortization of the Administrative Building.

Amortization – Pupil Accommodation is a PSAB required expense and relates to the amortization of the school buildings as well as other capitalized expenses from renewal and school construction projects.

Amortization - Asset Retirement Obligation (ARO) is a PSAB adjustment related to the future retirement obligations of capital assets, which is effective as of the 2022-23 fiscal year. The expense has no impact for Ministry compliance purposes.

Each year the Board reviews its estimates of remaining service life (RSL) of tangible capital assets by examining significant betterments and additions. Changes in RSLs may impact the calculation of amortization. Any change in amortization expense is offset by a corresponding change in funding (Deferred Capital Contributions). A $1.5 million increase in amortization expense is budgeted for 2024-25 and is offset by an increase in funding.

Compliance Adjustments:

For Ministry compliance purposes, the Board must

1) deduct School Generated Fund expenses;
2) add an expense for compliance purposes in the amount of $1.5 million in each of the next 4 years (liability for post-retirement benefits is $5.9 million as of September 1, 2024);
3) deduct the amortization of committed capital (projects previously funded by Board accumulated surplus such as LaSalle PS and the Energy Retro-fit Initiative); and
4) deduct the amortization of Asset Retirement Obligations.

Overview of Other Cost Increases/Decreases - Commentary

Collective Agreements:

Central and local collective agreements (2019-2022) expired on August 31, 2022. At the time of budget preparation, the all but one employee group has ratified new agreements at both a central and local level.

Updates to salary benchmarks and other funding elements are being made to reflect:

- A $1 per hour increase in education worker salary benchmarks in the 2022–23 school year and 2023-24 school year, with a further $1 per hour increase in 2024–25. This supports the recently ratified Canadian Union of Public Employees (CUPE) and Ontario Council of Educational Workers (OCEW) central collective agreements, and a labour provision for other education worker unions.
- A 1.25 per cent increase for teacher salary benchmarks in the 2022–23 school year and 2023-24 school year, with a further 1.25 per cent increase in the 2024–25 school year as a labour provisions.
- Salary benchmarks for Principals' and Vice-Principals' remain unchanged in the 2024–25 school year.

An equivalent provision for these increases has been included in the budget, as directed by the Ministry as "Contingencies".

The 2024-25 budget does not reflect the recent the voluntary binding interest arbitration decision for OSSTF or ETFO. Salaries and benefits, and related funding will be adjusted at Revised Estimates.

Other assumptions include:

- The Teacher Qualifications and Experience Allocation and the Early Childhood Educator Qualifications and Experience Allocation will recognize grid movement on September 1, 2024.
- The benefits benchmarks in the CEF are reduced by 0.167% as part of the phase out of retirement gratuities.

Employee Benefits:

Non-statutory benefits provided by the EHLTs (health, life, dental) have been budgeted based on the contribution rate established by each respective bargained central collective agreement.

Other non-statutory benefits (CPP, EI, EHT, OMERS, WSIB, LTD) have been budgeted at the projected rates for 2024-25 for all active employees and eligible retired employees.

- ☑ The Health Tax benefit remains at 1.95% of salaries.
- ☑ There are rate increases budgeted for CPP and EI.
- ☑ The OMERS rate remains unchanged from the current rate.
- ☑ Child leave top-up benefit payments (less E.I. payments collected by the employee) totaling $1.1 million is consistent with the prior year.
- ☑ A parental top-up for two weeks where applicable; almost all this cost is related to teaching staff.

Effective January 1, 2023, OMERS eligibility was extended to all non-full time (occasional/casual/part-time) workers hired on or after January 1, 2023. Non-full time employees of the Board hired after January 1, 2023, have an option to voluntarily enroll in OMERS. Currently, employees would have to achieve permanent status or a minimum number of hours before meeting eligibility requirements. This presents an ongoing additional cost to the Board depending on how many employees choose to enroll. A provision approximating $100,000 is included to address these expenses, consistent with the prior year.

Description of Expense Categories

Classroom Teachers, Library and Guidance and Department Heads:

Includes the cost of all classroom teacher salary and employee benefits. This includes teachers in regular classrooms, library and guidance teachers and preparation time, as well as home instruction teachers.

Supply Staff:

Includes the cost of all salary and employee benefits for all supply teachers, educational assistants and early childhood educators, including short-term and long-term illness, and supply teachers hired to provide release time for teachers assisting with school programs. Does not include occasional costs for staff development.

Student Supports Workers (previously Educational Assistants), Early Childhood Educators, Professionals and Education Support Staff:

Includes the salary and employee benefits costs of all the staff as well as attendance counselors, psychological services staff, speech services and social services staff. This line also includes any computer or library technicians and any other professional of Educational Support Staff not mentioned specifically in the description above. Separate lines are included to show cost of student support workers and early childhood educators.

Textbooks and Supplies:

Includes any textbooks, learning materials, resource materials, classroom supplies, application software, printing and photocopying for use within the classroom directly by students. Also includes various kit materials. If software is included in the price of computer hardware, then it is included under classroom computers. Software purchased separately from hardware is included in this category of expense.

Professional Development:

Includes the cost of all professional development expenses for all teaching personnel and includes the cost of registration, tuition fees, transportation, accommodation, meals expenses and supply teacher coverage costs relating to professional development.

Principals and Vice-Principals:

Includes the administrative portion only of all principals and vice-principals' salary and employee benefits costs with school management responsibilities. Any principal or vice-principal seconded for central or administrative duties is charged to the appropriate function under Board Administration.

School Secretaries:

Includes the salary and benefit costs as well as the cost of Evergreen Computers and ergonomic equipment for secretarial workstations.

Coordinators and Consultants:

Includes the salary and employee benefits, professional development and auto reimbursement costs of curriculum development and program support.

Continuing Education:

Includes the salary and employee benefits, supplies and services expenses relating to the delivery of continuing education, summer school and international languages programs (non-day school programs).

Administration:

Governance expenses include honorarium, travel and professional development as well as trustee association fees. Board Administration includes all costs, not specifically mentioned above, related to trustees, including secretarial support to trustees. Board Administration also includes the salary, employee benefits, supply and service costs of the entire Administration Building related to the Director and all Supervisory Officers, all General Administration and Business Administration including finance, budget, audit, payroll, purchasing corporate planning, public relations special education, program and other administrative services. Board Administration also includes all expenses relating to human resource management including staffing, benefits, contract negotiations as well as the costs of administrative information technology including general support to school secretaries and principals. Board Administration includes the cost of all liability insurance and interest expense, legal and audit fees. Board Administration also includes travel, conferences, professional development and association fees for Board Administration staff.

Transportation:

Includes expenses related to transportation that are not included under Instruction (such as field trips) and includes transportation of pupils from home to school, from school to school, board and lodging and weekly transportation such as Pelee Island pupils and transportation of pupils to Ontario schools for deaf and blind.

Pupil Accommodation:

Pupil Accommodation includes all expenses related to the daily operation of instructional buildings and sites such as custodial services, security services, building systems, building and grounds maintenance, utilities, property and related liability insurance. This also includes all expenses related to the periodic work performed to maintain instructional buildings and sites in a good state of repair. These functions would normally be performed by building professionals (e.g. maintenance electrician, mechanical, plumber, carpenter, locksmith). A repair performed under this function would normally cost less than $10,000. The cost of all interest payments on outstanding debentures to finance various capital projects is now budgeted as Pupil Accommodations expense, effective with the 2024-25 budget.

Other (including Non-Operating Expenses and 55 School Board Trust):

Includes the cost of principal and interest on debenture payments for capital debt outstanding at the time of amalgamation which had not yet been permanently financed (debentured). Other non-operating expense include the cost of miscellaneous claims and settlements, should they occur.

5 Staffing

Staff Complement

Staffing is the largest expenditure of the Board, representing 80% of total operating expenses. The Board's total projected salary and benefits expense for 2024-25 is estimated at $411 million, including a provision for contract wage increases. Ensuring that class size requirements are met, as stipulated by the Education Act, is an important factor in managing this expense item. Overall the staff complement has decreased by 41.4 FTE compared to prior year's budget as detailed in the following table.

Staff	2024-25	2023-24	Change
Elementary Teachers	1,458.8	1,494.0	(35.2)
Secondary Teachers	772.0	780.8	(8.8)
Early Childhood Educators (ECEs)	138.0	152.0	(14.0)
Student Support Workers (SSWs) (previously Educational Assistants (EAs))	441.0	435.5	5.5
Professional and Other Educational Support Staff	344.4	340.6	3.8
Consultants	75.5	49.5	26.0
Principals	66.0	67.0	(1.0)
Vice-principals (Without Agency School Vice-principal)	39.3	40.5	(1.2)
Clerical – Schools including Continuing Education	136.7	137.7	(1.0)
Facility Services	293.0	294.0	(1.0)
Board Administration and Governance (including Trustees)	90.5	90.5	-
Other Professional	30.5	45.0	(14.5)
TOTAL	**3,885.7**	**3,927.1**	**(41.4)**

Note: Total FTE decreased 92.9 from 2023-24 revised estimates

Elementary Teachers:

The teaching complement is tied to enrolment and maximum class size requirements.
There are no changes to the funded or regulated class size averages for the elementary panel.
The decrease of 35.2 FTE elementary teachers primarily relates to the decrease in elementary enrolment and meeting class size requirements.

Secondary Teachers:

The 2023-25 budget accounts for an 8.8 FTE decrease in secondary teachers. This is due to the decrease in secondary enrolment.

Early Childhood Educators (ECEs):

A decrease of 14.0 FTE is budgeted as a result of the decrease in FDK enrolment and meeting class size requirements; FDK class sizes of 16 students or more require an ECE.

Student Support Workers

As part of the 2023-24 revised budget, 5.5 FTE EAs were added to support an increase in student needs (additional GAINS and STEPS classrooms were opened in the fall of 2023). This increase has been maintained for 2024-25 year. A total of 26.0 FTE positions are funding by Jordan's Principle (Government of Canada). The number of students with needs and the complexity of those with needs continues to increase despite a declining enrolment.

Professional and Other Educational Support Staff:

The increase of 3.8 FTE is represented by the following:

- An increase of 0.8 FTE Courier to align to actual FTE. There is no financial impact as the cost was captured correctly in the prior year budget, however, the FTE was not accurate.
- An increase of 1.0 FTE Child Youth Worker (CYW). This position was added as part of the 2023-24 Revised Budget and maintained in the 2024-25 budget to meet student needs. It is offset by corresponding decrease in DSW.
- A decrease of 1.0 FTE Developmental Support Worker (DSW). This position was eliminated as part of the 2023-24 Revised Budget and repurposed as a CYW.
- A decrease of 5.5 FTE Student Support Workers (SSWs) upon amalgamation of the EA and DSW job classes.
- An increase of 1.0 FTE ABA Facilitator. This position was added as part of the 2023-24 Revised Budget and maintained in the 2024-25 budget to meet student needs.
- An Increase of 3.0 FTE Support Workers for the Hearing Impaired. These positions were added as part of the 2023-24 Revised Budget and maintained in the 2024-25 budget to meeting student needs.
- An increase of 4.50 FTE FNMI Student Support Workers are budgeted to support Indigenous students and are funded through the Indigenous Education envelope.

Consultants:

An incremental fifteen (15.0) FTE Special Assignment Teachers (10.0 FTE Early Intervention and 5.0 FTE Math Intervention have been budgeted and are fully funded by REPs. Four (4.0) FTE ESL Instructional Coaches and two (2.0) FTE Special Assignment Teachers have been reclassified to this line from the Classroom Teachers line. Two (2.0) FTE Outdoor Education Special Assignment Teachers have been budgeted to be used by the Outdoor Education Allocation which is enveloped. Three (3.0) FTE Indigenous Coaches (2.0 Elementary and 1.0 Secondary) have been added with the Indigenous envelope to support student needs. One (1.0) FTE Special Assignment Teacher has been added to help support SHSM and OYAP initiatives and is paid for through those enveloped funds. There was a reduction of one (1.0) FTE Literacy Teacher Consultant due to a discontinuation of related funding.

Principals:

A decrease of 1.0 FTE Elementary Principal is budgeted due to the consolidation of Jack Miner Public School and Kingsville District School into Erie Migration District School.

Vice-Principals (VP):

The budget includes a reduction of 1.0 FTE Secondary VP at the Honourable W.C. Kennedy Collegiate and a decrease of 0.2 FTE Elementary VP due to the consolidation of Jack Miner Public School and Kingsville Public School into Erie Migration District School.

Clerical – Schools including Continuing Education:

The budget includes a reduction of 1.0 FTE Elementary Secretary due to the consolidation of Jack Miner Public School and Kingsville Public School into Erie Migration District School.

Facility Services:

A net decrease of 1.0 FTE represents:

- An increase of 1.0 FTE Custodian for Beacon Heights Public School.
- A reclassification of 1.0 FTE Trainer to Human Resources (Board Administration and Governance)
- A decrease of 1.0 FTE Preventative Maintenance to align to actual staffing

Board Administration and Governance:

This line includes an increase of 1.0 FTE Trainer that is reclassified from Facility Services and a decrease of 1.0 FTE Supervisory Officer (i.e. Superintendent of Math) as this position was not filled and the work will be completed by existing complement of Superintendents.

Other Professional:

A decrease of 14.5 FTE represents the cessation of operations associated with the Employment Assessment Centre .

Support for Students Fund (SSF) Positions

The Supports for Students Fund (SSF), also known as Investment in System Priorities provides flexible funding to school boards to support the learning needs of students. The SSF is continuing in the 2024–25 school year as agreed to in the 2022-26 central agreements. For employee groups without central agreements, school boards should continue to use this funding for its intended purpose under respective central agreements for appropriate employee groups. This funding is now being provided through various funds (in alignment with the employee groups for which the funding was intended) under the following allocations:

- Local Circumstances Staffing Allocation within the Classroom Staffing Fund for teachers (including occasional teachers) and educational assistants;
- Language Supports and Local Circumstances Allocation for non-classroom staff funded through the Learning Resources Fund;
- For staff funded through the School Operations Allocation within the School Facilities Fund.

The total amount of funding provided of $3.8 million ($3.9 million in 2023-24) is directly offset by budgeted salaries and benefits. The budget includes 42.5 FTE positions as follows:

Position	FTE
Elementary Teachers	11.0
Secondary Teachers	6.0
Student Support Workers (SSWs)	2.0
Speech Language Pathologist	1.0
Child and Youth Workers (CYWs)	6.5
Developmental Management Services Worker / Tier 3 Support	2.0
Behaviour Analyst	2.0
Secretaries/Clerks	6.0
Media Resource Technician	2.0
Custodians	4.0
Total	**42.5**

6 Special Education

One of the pillars of the new Core Education Funding (CEF) model is the Special Education Fund (SEF) which provides funding for special education programs, services and/or equipment.

The Greater Essex County District School Board, in partnership with the community provides learning opportunities which support, challenge and inspire all students to achieve their full potential and enable them to participate meaningfully in their communities.

Special Education Deficit Summary

Special Education expenses are greater than the funding allocation by approximately $10.2 million ($12.7 million in 2023-24). The prior year has been restated to include labour provisions related to special education staff previously reported separately.

Description	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
FUNDING			
SEF - Per-Pupil Allocation	$29,863,684	$29,630,400	$233,284
Differentiated Needs Allocation	21,354,370	20,906,443	447,927
Complex Supports Allocation	4,431,780	4,221,836	209,944
Specialized Equipment Allocation (SEA)	2,317,704	1,742,648	575,056
Total SEF	**57,967,538**	**56,501,327**	**1,466,211**
SEA, ABA, ASD One Time Realignment Revenue	1,059,374	-	1,059,374
Other Revenues	8,162,793	8,587,723	(424,930)
TOTAL FUNDING	**67,189,705**	**65,089,050**	**2,100,655**
EXPENSES			
Staffing (Salaries and Benefits)	67,730,588	70,001,825	(2,271,237)
Staff Development	116,939	-	116,939
Supplies and Services	1,643,510	1,958,638	(315,128)
Fees and Contract Services	-	30,000	(30,000)
Education Programs in Approved Facilities	3,539,050	3,454,932	84,118

Description	2024-25 Preliminary Budget	2023-24 Original Budget	Increase / (Decrease)
Labour Provision	4,264,515	2,305,859	1,958,656
TOTAL EXPENSES	**77,294,602**	**77,751,254**	**(456,652)**
IN-YEAR DEFICIT	**($10,104,897)**	**($12,662,204)**	**$2,557,307**

Special Education Deficit – 5 Year History

Below is a summary of the historical trends of the past five fiscal years of Special Education funding and expenses.

Year	Revenue	Expenses	Surplus / (Deficit)
2020-21 (Actual)	$56,896,062	$61,365,626	($4,469,564)
2021-22 (Actual)	60,271,059	64,028,382	(3,757,323)
2022-23 (Actual)	62,230,323	70,416,459	(8,186,136)
2023-24 (Revised Budget)	64,525,079	77,875,888	(13,350,809)
2024-25 (Budget)	$67,189,705	$77,294,602	($10,104,897)

Special Education – Pupil Enrolment

The table below provides a historical summary of Special Education pupil enrolment for the past five years.

Year	Pupil Enrolment
2020-21 (Actual)	4,568
2021-22 (Actual)	5,523
2022-23 (Actual)	5,652
2023-24 (Actual)	5,678
2024-25 (Projected)	5,943

Special Education – Staffing Complement

Below, by type of employee, is the increase in the Special Education staff complement from the 2023-24 budget to the draft 2024-25 budget.

Staff	Staffing Sept. 1, 2024	Staffing Sept. 1, 2023	FTE Increase (Decrease)
Support Staff:			
Education Assistant (EA) *	-	401.5	(401.5)
Jordan Principle – Student Support Workers	26.0	37.0	(11.0)
Developmental Service Worker (DSW)	-	141.0	(141.0)
Student Support Workers (SSW)	552.5	-	552.5
Developmental Service Worker (DSW) - Tier 3 Support	2.0	2.0	-
Behavioural Management System Worker (BMSW)	1.0	1.0	-
Developmental Management Services Worker (DMSW)	2.0	2.0	-
Child Youth Worker (CYW)	76.0	75.0	1.0
Support Worker for the Deaf and Hard of Hearing (SWDHH)	20.0	17.0	3.0
Psychologist and Speech (incl. Supervisor)	18.5	18.5	-
Supervisor of Behaviour Services	1.0	1.0	-
Applied Behavioural Analysis (ABA) Facilitator	5.0	4.0	1.0
Board Certified Behaviour Analyst (BCBA)	5.0	5.0	-
Special Education Consultants	8.0	8.0	-
Administrative Support	3.0	3.0	-
Principal of Special Education	1.0	1.0	-
Sub-total	**721.0**	**717.0**	**4.0**
Elementary Teachers:			
Blind & Deaf	10.0	10.0	-
Teachers (RISE and GAINS) incl. Prep	93.1	109.9	(16.8)
Learning Support Teacher (LST)	59.0	70.0	(11.0)
Sub-total	**162.1**	**189.9**	**(27.8)**
Secondary Teachers:			
My Achievement Pathway to Success (MAPS)	24.3	20.8	3.5
Administration	3.7	3.7	-
STEPS (Skills to Enhance Personal Success) / Community Living	41.3	40.0	1.3
Learning Support Teacher (LST), incl. Blind/Vision	19.0	18.6	0.4
Sub-total	88.3	83.1	5.2
Agency:			
Teachers (Including Principal)	28.0	28.0	-
Sub-total	28.0	28.0	-
Total	**999.4**	**1,018.0**	**(18.6)**

** Note: As part of the 2022-26 collective agreement, the Education Assistant (EA) and Developmental Service Worker (DSW) positions were combined and renamed Student Support Workers (SSW) and a new grid was established for that job class. As a result of this reorganization, 5.5 FTE positions were reduced to maintain the same overall budget.*

Special Education Programs

The Board offers a range of special education programs and services, supported by staff who work in partnerships with administration, teaching staff and other education support staff to strengthen student learning, growth and development.

Programs offered include the following:

- Learning Support program.
- Reaching Individual Success and Excellence (RISE) program.
- My Achievement Pathway to Success (MAPS) program.
- Giving Attention to Individual Needs and Strengths (GAINS) program.
- Skills to Enhance Personal Success (STEPS) program.

For 2024-25, the Board will be offering the GAINS program in 45 classrooms across 29 elementary schools. No new GAINS classrooms will be added for 2024-25.

For 2024-25, the Board will be offering the STEPS program in 30 classrooms across 12 secondary schools. No new STEPS classrooms will be added for 2024-25.

7 Transportation

Grants

In January 2020, the Ministry launched a review of student transportation, which aims to achieve a more equitable and needs-based student transportation system. Effective with the 2023–24 budget and continuing for the 2024-25 school year, the Ministry implemented a new Student Transportation Grant funding framework that is transparent, equitable, and focused on reliability. The new Transportation Services Allocation is based on needs derived from a provincially set Common Reference Standards criteria to encourage consistency and improve equitable access to student transportation services across Ontario. More specifically, it includes:

- A set of criteria (i.e., Common Reference Standards) that are applied to all school boards to determine need (i.e., optimal number of vehicles) for funding purposes;
- Funding benchmark rates to reflect costs of operating school buses through several components:
    - Vehicle component to reflect annualized capital, operating, and licensing costs;
    - Fuel component based on travel distance and market price of fuel;
    - Driver component based on travel time, with provision for 30 minutes per day for non-driving duties, and an hourly wage benchmark of $23 plus 13% for statutory benefits, along with an annual amount for recruitment/retention bonus and for driver training;
    - Funding to support the use of public transit for student transportation;
    - Funding for local priorities to support local decisions based on unique circumstances and needs;
    - Transition support to ensure that no school board sees a funding reduction as a result of the new funding formula. The transition support will be updated annually to reflect changes in enrolment, new routing results, and changes to benchmarks.

The Fuel Benchmark Rate is maintained at $1.50 per litre to recognize the recent trends in the market price of fuel. Furthermore, the fuel escalator/de-escalator mechanism continues to be provided through the Fuel Price Adjustment category of the funding allocation to support school boards with the fluctuating cost of fuel.

New and enhanced reporting requirements will be required to provide the Ministry with greater insight into how school boards are using certain components, such as the School Bus Driver component, Spare Capacity component, and the Public Transit amount. Additional information pertaining to these enhanced reporting requirements will be shared by the Ministry at a later date.

Updates to the student transportation funding formula in 2024-25 include:

1) Results of 2024–25 routing simulation: Based on enrolment for the 2023-24 school year, routing simulations were conducted to determine the optimal number of routes, daily distance and time needed for a school board based on Common Reference Standards.
2) Updates to existing benchmarks: Funding benchmarks have been updated for buses, public transit, local priorities and operations, and rider safety training.
3) Establishing new benchmarks: New benchmarks have been introduced for distinct funding for contracted special purpose vehicles and contracted taxis.
4) Excluding Recruitment & Retention bonus amount from transition component, and addition of top-up amount under Local Priorities and Operations to ensure that each school board receives at least a 3 per cent increase in funding in the Student Transportation Fund for 2024–25 compared to the Student Transportation Grant in 2023–24.

Based on the new model set forth by the Ministry and the updates for 2024-25, the Board will receive $0.6 million more funding in this area. Despite the increase in funding, the Board is still projecting a student transportation funding deficit due to the rising costs of fuel and bus operators' services.

Expenses

The budget reflects the Board's proportionate share (based on ridership) of the Transportation Consortium's expenses. Transportation expenses are budgeted to increase by $2.6 million.

2024-25 Transportation Deficit – Summary

Below is a summary outlining the 2024-25 Student Transportation Deficit:

Description	Amount
STUDENT TRANSPORTATION FUND (STF)	
Bus – Vehicle Amount	$6,184,030
Bus – Fuel Amount	2,282,185
Bus – Driver Amount	5,418,182
Spare Capacity Component	453,900
Retention/Recruitment Component	602,072
Public Transit Component	192,780
Local Priorities and Operations Component	1,601,677
School Bus Rider Safety and Training	24,200
TOTAL STF	**16,759,026**
EXPENSES:	
Administration	474,202
Transportation	18,984,758
Supplies & Services	190,000
Rent	33,050
TOTAL EXPENSES	**19,682,010**
TOTAL DEFICIT	**($2,922,984)**

8 Capital Budget

Summary of Capital Budget:

Below is a summary of the projected 2024-25 Capital Budget, which is fully funded by Ministry of Education grants:

Description	2024-25 Projection	2023-24 Original Budget	Increase / (Decrease)
Capital Projects – Renewal	$6,418,841	$5,120,260	$1,298,581
Capital Priorities – Major Capital Programs (Beacon Heights PS, new Lakeshore PS, Legacy Oak Trail PS addition, Northwood PS addition, Queen Elizabeth PS addition)	18,740,668	44,266,506	(25,525,838)
Full Day Kindergarten	3,201,192	300,000	2,901,192
EarlyON Child and Family Centre	471,520	550,000	(78,480)
Child Care (including retrofitting school spaces)	3,092,188	5,470,969	(2,378,781)
Temporary Accommodations (portables)	358,736	257,694	101,042
Minor Capital	1,411,544	2,011,544	(600,000)
School Condition Improvement	20,399,121	20,372,809	26,312
Short Term Interest on Capital	2,437,407	2,018,103	419,304
TOTAL CAPITAL BUDGET	**$56,531,217**	**$80,367,885**	**$23,836,668**

Capital costs are not expensed. These capitalized costs are included on the balance sheet and the related grants are included on the balance sheet as Deferred Capital Contributions.

Capital Funding Descriptions

Capital Priorities – Major Programs (including land):

This represents the construction costs budgeted to be incurred related to the new Lakeshore PS, Northwood PS addition, Beacon Height PS, Legacy Oak PS addition, Queen Elizabeth PS addition and North Star High School.

Full Day Kindergarten (FDK):

The Ministry has approved FDK funding for Erie Migration District School, Queen Elizabeth Public School, Beacon Height Public School.

Early Years Capital (EarlyON and Child Care):

Child care and new EarlyON funding is being used Queen Elizabeth Public School.

Temporary Accommodations:

This allocation provides funding to address the estimated annual cost of temporary accommodation in the amount of $359,000 ($257,000 in 2023-24). This funding may be used for portable moves, leases, and purchases, as well as for lease costs for permanent instructional space.

The Temporary Accommodations funding model is based on a three-year history of school specific portable counts as reported in the School Facilities Inventory System (SFIS). Any unspent funds of a board's Temporary Accommodation allocation from the previous year are carried forward and placed in deferred revenue on the balance sheet for spending on temporary accommodation in subsequent years. The funding currently received is insufficient for the Board's needs.

Minor Capital (IT):

This represents the budgeted amount for classroom computers ($1,412,000) and other IT capital items. The classroom computers budget has decreased approximately $600,000 ($2,012,000 in 2023-24) as IT is ahead of schedule for computer upgrades. These costs included hardware, operating software and computer wiring. Electrical wiring costs for computers are in the School Facility Renewal budget.

School Condition Improvement:

For 2024-25, the Ministry will continue to invest almost $1.4 billion to maintain and improve the condition of schools through the School Condition Improvement (SCI) program to address the significant backlog in school renewal needs. SCI funding is allocated to school boards in

proportion to the renewal needs assessed for these facilities during the 2019 assessments by the Ministry Condition Assessment Program.

School boards are required to direct 70% of SCI funds to address major building components (i.e. foundations, roofs, windows) and systems (i.e. HVAC and plumbing). The remaining 30% of SCI funding can continue to address the above listed building components or, alternatively, building interiors and surrounding site components (for example, utilities, parking and pavements).

As the Board has high renewal needs, there is a significant amount of SCI funding available. The Board's allocation for 2024-25 is approximately $20.4 million. These funds must be used for expenditures that meet the requirement to be capitalized.

Planned expenditures include windows, exterior doors, roofing, masonry and HVAC upgrades, and classroom upgrades are noted below. Please note that this list is subject to change based on changing infrastructure needs and unplanned expenditures that may occur during the year.

Project Description	Funding Source	Projected Cost
Forest Glade Public School Fencing, windows, exterior doors, roofing, masonry, HVAC upgrades, electrical upgrades, infill of open areas	SCI	$14,000,000
Harrow Public School Washroom upgrades, interior upgrades (ceiling tiles, painting, flooring, infill of open quad,) HVAC upgrades, electrical upgrades exhaust, PA system	SCI	7,500,000
Boiler replacements (steam to hot water) Queen Victoria PS, Prince Edward PS, Marlborough PS, Maxwell PS)	SCI	4,000,000
Building Automation System upgrades (various schools)	SCI	4,000,000
Gore Hill Public School Windows, exterior doors, pavement (play space and parking lots)	SCI	1,200,000
FDK upgrades	SCI	1,000,000
Colchester North Public School Sanitary force main, removal of existing septic system	SCI	TBD

Short Term Interest on Capital:

This represents the short-term interest on capital projects not yet permanently financed including the new Kingsville K-12, new North Shore FI, Northwood PS addition, Legacy Oak Trail PS addition, Queen Elizabeth PS addition, new Lakeshore PS and SCI. The short-term interest incurred is funded by grants.

Time Limits of Renewal Funding:

Last year, the ministry introduced time limits on renewal funds where funding expires approximately 2.5 years after being allocated

- 2023-24 school year renewal allocations will expire March 31, 2026
- 2024-25 school year renewal allocations will expire March 31, 2027
- All funds available from prior school years will expire March 31, 2027

Consideration will be provided for funds that are legally committed. Project details, including start date, end date and commitments must be reported to the Ministry.

9 Appendices

Compliance Calculations

School Board Administration Expense Limit

School boards' total administration spending will now be subject to a school board administration expense limit to bring consistency to school board administration spending. The expense limit is calculated as $2.1 million plus 3.5% of total operating expenses. There is still flexibility within the Core Ed and the availability of other revenues to manage school board administration spending. The compliance calculation is shown below:

	CALCULATION OF SCHOOL BOARD ADMINISTRATION EXPENSE LIMIT	
1.1	Base School Board Administration Expense Limit	2,100,000
1.2	Additional Allowable School Board Administration Expenses	18,256,630
	.....3.5% x Schedule 10ADJ, item 90, column 30	
1.3	Reduction to Limit due to Class Size Non-Compliance	0
	.....(item 1.1 + item 1.2) x 0.00%	
1	**Total School Board Administration Expense Limit**	**20,356,630**
	.....Sum of items 1.1 to 1.3	
	CALCULATION OF NET SCHOOL BOARD ADMINISTRATION EXPENSES	
2.1	Compliance - Total School Board Administration Operating Expenses	12,568,665
	.....Schedule 10ADJ, col. 30, items 64 + 65 + 66	
	Less: Amounts excluded from school board administration expense limit	
2.2.1	Enveloping Election Cost in Unorganized Areas	-
	.....Schedule 11A, Item 14.7	
2.2.2	Internal Audit - Total Enveloping Operating Expenses.	-
	.....Data Form A2-Internal Audit, item 3	
2.2.3	External Audit (Enrolment and/or Staffing FTE) - Operating Expenses	-
	.....Input ONLY expenses related to enrolment or staffing FTE audits mandated by the ministry	
2.2	Total expenses excluded from school board administration limit	-
	.....Sum of items 2.2.1 to 2.2.3	
2	Net School Board Administration Expenses	12,568,665
	.....Item 2.1 less item 2.2	
3	**School Board Administration Limit minus Net Expenses**	**7,787,965**
	.....Item 1 less item 2	
4	**School Board Administration Compliance Status**	**COMPLIANT / CONFORME**
	.....if item 3 is positive: COMPLIANT with school board administration expense limit	
	.....if item 3 is negative: NON-COMPLIANT with school board administration expense limit	

Facilities and Transportation Limit

School facilities and student transportation expenses shall not exceed the total funding generated through the Student Transportation Fund and School Facilities Fund plus up to a maximum of 5% of the total amount generated through the Classroom Staffing Fund, Learning Resources Fund, and Special Education Fund. The compliance calculation is shown below:

	CALCULATION OF FACILITIES AND TRANSPORTATION LIMIT	
1.1	School Facilities Fund	45,680,771
	.....Section 1B, item 1.4	
1.2	Student Transportation Fund	16,759,026
	.....Section 1B, item 1.5	
1.3	5% of total Classroom Staffing Fund, Learning Resources Fund and Special Education Fund	19,022,514
	.....5% x (Section 1B, items 1.1, 1.2 and 1.3)	
1	Facilities and Transportation - Gross Limit	81,462,311
	.....Sum of items 1.1 to 1.3	
	Adjustments to the Facilities and Transportation Limit	
2.1	Transfer to Deferred Revenue - SRA	-6,336,849
	.....subtract Schedule 5.1, item 10.3, col. 2	
2.2	Transfer to Deferred Revenue - RNE	-168,753
	.....subtract Schedule 5.1, item 10.4, col. 2	
2.3	Transfer from Deferred Revenue - SRA - Operating	1,331,799
	.....Schedule 5.1, item 10.3, col. 6 less Schedule 3A, col. 15, items 1.3.2 and 2.1	
2.4	Transfer from Deferred Revenue - RNE - Operating	168,753
	.....Schedule 5.1, item 10.4, col. 6	
2	Total Adjustments to Facilities and Transportation Limit	-5,005,050
	.....Sum of items 2.1 to 2.4	
3	**Facilities and Transportation Limit**	**76,457,261**
	.....Sum of item 1 + item 2	
	CALCULATION OF NET FACILITIES AND TRANSPORTATION EXPENSES	
4.1.1	Transportation Expenses for Compliance	19,682,010
	.....Schedule 10ADJ, col. 30, items 68 and 69	
4.1.2	Pupil Accommodation Expenses for Compliance	45,839,334
	.....Schedule 10ADJ, col. 30, items 70 and 71	
4.1	Facilities and Transportation - Gross Expenses	65,521,344
	.....Sum of items 4.1.1 and 4.1.2	
4.2.1		-
4.2.2		-
4.2.3		-
4.2.4		-
4.2	Total Other Revenue Sources	-
4	**Facilities and Transportation - Net Expenses**	**65,521,344**
	.....Item 4.1 less item 4.2	
5	Facilities and Transportation limit minus net expenses	10,935,917
	.....Item 3 less item 4	
6	**Facilities and Transportation Compliance Status**	**COMPLIANT / CONFORME**
	.....if item 5 is positive: COMPLIANT with Facilities and Transportation limit	
	.....if item 5 is negative: NON-COMPLIANT with Facilities and Transportation limit	

Deficit Compliance Calculation

The compliance calculation is shown below:

1	**Is the Board in a Multi-Year Recovery Plan?** *(If board is in multi-year recovery plan then compliance report below does not apply.)*	Yes / Oui
	Balanced Budget Determination	
2.1.1	In-year Revenues *.....Schedule 9, item 10.0 - item 4*	515,813,163
2.1.2	In-year Revenues for Land *.....Schedule 5.6, items 1.2 + 1.3 + 1.3.1 - 1.4 - 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1 - Sch 5.1 item 13.8, col. 6*	0
2.1.3	In-year Revenues for ARO *.....Schedule 3A item 1.3.2 col. 20 - col. 19 + Schedule 9 item 8.51*	575,000
2.1	In-year Revenues for compliance purposes *.....Item 2.1.1 - item 2.1.2 - item 2.1.3*	515,238,163
2.2	In-year Expenses for compliance purposes *.....Schedule 10ADJ, item 90, col. 30*	521,617,997
2.3	In-year surplus (deficit) for compliance purposes *.....Item 2.1 - item 2.2*	-6,379,834
2	If item 2.3 is greater than or equal to zero, the board is in compliance. Otherwise, see calculation below.	SEE BELOW / VOIR CI-DESSOUS
	Compliance Calculation Prior to Minister Approval Amount (Education Act, 231. (1))	
	Consecutive In-Year Deficits	
3.1	In-year surplus/(deficit) for compliance purposes from 2022-23 *.....2022-2023 Financial Statements, Compliance Report item 1.3*	50,628
3.2	In-year surplus/(deficit) for compliance purposes from 2023-24 *.....2023-2024 Revised Estimates, Compliance Report item 1.3, please update to current projected in-year position*	-8,920,025
3	Does board have in-year deficits for 3 consecutive years? (Note 1) *.....If item 2.3, item 3.1 and item 3.2 are all deficits, then "Yes / Oui"*	No / Non
	Maximum Allowable Deficit	
4.1	Operating allocation to be used in compliance calculation *.....Section 1A, item 7*	449,256,923
4.2	1% of operating allocation	4,492,569
4.3	Prior year accumulated surplus available for compliance *.....Schedule 5, item 3, col. 1*	27,798,614
4.4	Maximum allowable amount of in-year deficit *.....Lesser of item 4.2 and item 4.3*	4,492,569
4	Does in-year deficit exceed the maximum allowable amount? (Note 1)	Yes / Oui
	In-Year Deficit Elimination Plan (IYDEP) Requirement	
5.1	Is an IYDEP required? (Note 2)	No / Non
5.2	If an IYDEP is required, does the board's IYDEP eliminate the deficit within the required timeline? (Note 3)	N/A
5	Is Minister approval required as the in-year deficit is not eliminated within required timeline? (Note 1)	N/A
	Minister Approval Requirement	
6	Is Minister approval required? *.....If any of items 3, 4 and 5 is "Yes / Oui", Minister approval is required*	Yes / Oui
7	Total amount of Minister approved in-year deficit (Note 4)	-
	Determination of In-Year Position Compliance Status	
8	In-Year Position Compliance Status *.....If item 6 is "No / Non", the board is in compliance.* *.....If item 6 is "Yes / Oui" and the amount of deficit at item 2.3 is less than or equal to item 7, then the board is in compliance.*	NON-COMPLIANT / NON-CONFORME
	Note 1: The school board must seek Minister approval for the deficit unless item 8 indicates Compliance.	
	Note 2: In Estimates and Revised Estimates Cycles, if the school board reports an in-year deficit at item 2.3, and both item 3 and item 4 are "No / Non", then the IYDEP requirements must be met to be compliant. In Financial Statements cycle, the IYDEP is not required.	

Note 3: If an IYDEP is required, and the school board did not report an in-year deficit in the prior school year, the IYDEP (New Plan) must demonstrate that the in-year deficit for the applicable fiscal year would be eliminated within two fiscal years. If an IYDEP is required and the school board reported an in-year deficit in the prior school year, the IYDEP (Updated Plan) must demonstrate that the in-year deficit for the applicable fiscal year would be eliminated within one fiscal year.

Note 4: In Estimates, item 7 equals the Approval Amount from Section V of the Deficit Approval report. In Revised Estimates, item 7 is loaded from current year Estimates cycle's Compliance Report item 7 unless a new Deficit Approval report is filled out in the current cycle. In Financial Statements cycle, item 7 is loaded from current year Revised Estimates cycle's Compliance Report item 7.

In-Year Deficit Elimination Plan (IYDEP)

Given the board is in a deficit position exceeding 1% of its operation allocation, an IYDEP will be required, outlining the actions the Board will take to address its cost structures. Trustees' approval of the IYDEP is required prior to submission to the Ministry. The IYDEP requires the approval from the Minister of Education.

Submission Version: Board Working Version
School Board Name: Greater Essex County DSB
School Year: 2024-25
Cycle: Estimates

In-Year Deficit Elimination Plan

Is an In-Year Deficit Elimination Plan Required?	No / Non
.....Compliance Report - Balanced In-Year Position Requirement, item 5.1	
Is the Board Submitting a New or Updated In-Year Deficit Elimination Plan? (Note 1)	N/A
If an In-Year Deficit Elimination Plan is required, has the plan been approved by the board?	Yes / Oui
In-year surplus (deficit) for compliance purposes	-6,379,834
.....Compliance Report - Balanced In-Year Position Requirement, item 2.3	

Table A - Changes in 2025-2026	
Col. 1	Col. 2
Revenue Increase/(Decrease) in 2025-26 - Description	Revenue Increase/(Decrease) in 2025-26 - Amount of Change
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
Expense Decrease/(Increase) in 2025-26 - Description	Expense Decrease/(Increase) in 2025-26 - Amount of Change
Review program delivery and boundaries of French Immersion	-
Review transportation operator agreements	-
Review in detail all non-salary budgeted expenses	-
Conduct school boundary reviews	-
Implement climate action efficiencies to reduce expenses (such as utilities)	-
Review of all unfunded expenses	-
Total reductions in 2025-26 from projects specified above	6,379,834
	-
	-
	-
	-
	-
	-
	-
	-

Planned In-Year Surplus/(Deficit) in 2025-26	0