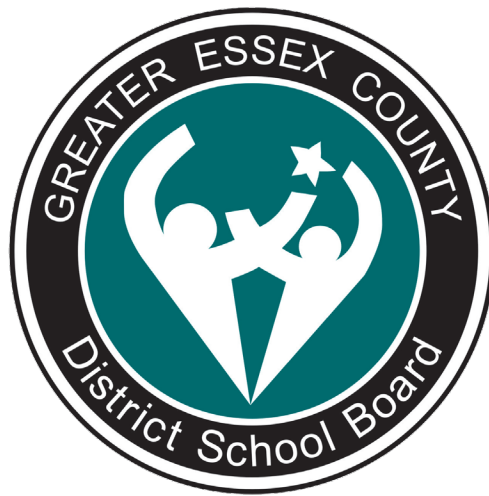


Greater Essex County District School Board

2025-2026 Budget Report

Approved June 17, 2025



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Table of Contents

Contents

Introduction	1
Acknowledgement	1
Board Profile	2
Budget Assumptions and Planning	3
Budget Risks	4
Budget Consultation	6
Overview of Core Education Funding	7
Financial Overview	9
Budget Summary	9
Projected Surplus / (Deficit)	10
Accumulated Surplus Continuity	11
Average Daily Enrolment	13
Staffing Complement	15
Support for Students Fund (SSF) Positions	16
Budgeting for Strategic Priorities	17
Multi-Year Financial Recovery Plan	22
Cost Reduction Measures to Address Structural Deficit	23
Ministry Funding Gaps	24
Revenues	25
Summary of Projected Revenues	25
Summary of Revenue Changes	26
Description of Other Grants and Special Program Revenue	31
Expenses	35
Summary of Expenses (EFIS Format)	35
2025-26 Budgeted Expenses by Category	36
Other Cost Increases/Decreases - Commentary	52
Description of Expense Categories	53
Special Education	55
Special Education Deficit Summary	55
Special Education Deficit – 5 Year History	56
Special Education – Pupil Enrolment	56
Special Education – Staffing Complement	57

Special Education Programs.....	58
Transportation	59
Grants.....	59
Expenses.....	60
2025-26 Transportation Deficit – Summary.....	60
Capital Budget	61
Summary of Capital Budget:	61
Capital Funding Descriptions	62
Appendices	65
Compliance Calculations	65
School Board Administration Expense Limit	65
Facilities and Transportation Limit.....	66
Deficit Compliance Calculation	67
Multi Year Financial Recovery Plan.....	68

1 Introduction

Acknowledgement

We acknowledge that we are on land and surrounded by water, originally inhabited by Indigenous Peoples who have travelled this area since time immemorial.

This territory is within the lands honoured by the Wampum Treaties; agreements between the Anishinaabe (Ah-nish-e-naa-bay), Haudenosaunee (Hoe-den-oh-show-nee), Lenni Lenape (Len-eh Le-naw-pay) and allied Nations to peacefully share and care for the resources around the Great Lakes.

Specifically, we would like to acknowledge the presence of the Huron/Wendat (Wen-dat) Peoples and the **Three Fires Confederacy** Ojibwe (Oh-jib-way), Odawa (Oh-dah-wah), Potawatomi (Paw-taw-watt-oh-me).

We are dedicated to honouring Indigenous history and culture while remaining committed to moving forward respectfully with all First Nations, Inuit and Metis.

Board Profile

Represents nine (9) Municipalities:

- 53 Elementary Schools
 - 15 Secondary Schools
 - 4 Trillium Schools
 - 2 Language Assessment Centres 2 Administrative Buildings
 - 1 Newcomer Reception Centre
-
- 2,191 FTE Teachers
 - 777 FTE Educational Support Staff
 - 280 FTE School Support Staff
 - 119 FTE Para-Professional Staff
 - 274 FTE Facility Services Staff
 - 95 FTE Board Administration Staff

Projected Day School Enrolment

- 24,541 Elementary
- 11,076 Secondary
- 82 International

Total Budget

Operating Budget \$545.8 Million

Capital Budget \$45.8 Million

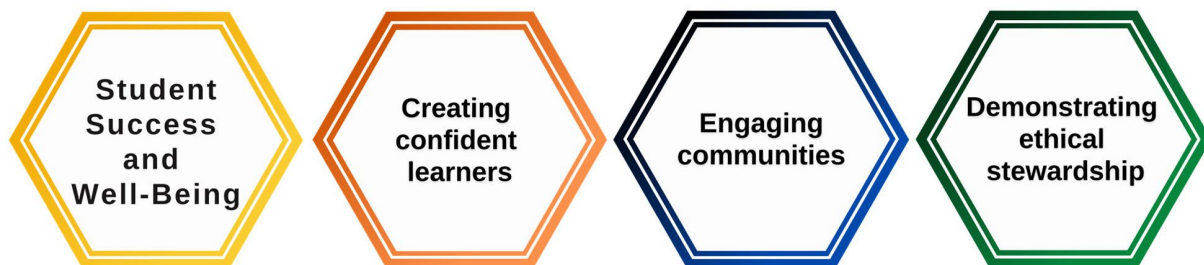
Budget Assumptions and Planning

The 2025-26 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 and the Board's Multi-Year Financial Recovery 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 on page 8.

The Board is committed to building an inclusive, equitable, and diverse learning and working environment where all students and staff feel safe, engaged, valued, respected and have a strong sense of belonging. As such, we will dedicate resources, support and professional learning opportunities to empower staff and students within the Board, and to increase student achievement and well-being.



Budget Risks

The budget is an estimate of the revenues and expenses of the Board for the 2025-26 fiscal year. Inherently, the budget is developed based on information derived through a set of assumptions. Actual results may vary.

The following areas have been identified as key risks to the 2025-26 budget.

Enrolment estimates – The Board adopts a conservative approach to its enrolment projections. Enrolment is projected 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.

Estimates for supply / replacement staff – Budgeted replacement costs for staff have been escalating for several years. The Board continues to experience an increasing number of staff absences. While current provisions in the sick and short-term leave programs are centrally negotiated by the Province, Ministry funding for supply / replacement staff costs is inadequate to cover actual absence experience.

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 continues to increase. Community supports are limited, and families are relying on the Board for assistance. Ministry-related funding is generally limited to increases in salary benchmarks only. As student needs increase, there is no corresponding Ministry funding to adequately address the associated costs.

Statutory Benefits – Increases in the cost of the employer's share of federal statutory benefits, such as the Canada Pension Plan (CPP) and Employment Insurance (EI) are included in the budget. Ministry funding does not fully offset these expenses of the Board.

Inflation and Commodity Prices – The introduction of US tariffs on goods is resulting in rising inflation, further eroding the Board's purchasing power of its limited funding. Purchases of certain goods are increasing as vendors pass along the tariff-related costs to the Board. Further, Ontario's *Procurement Restrictions Policy* requiring Broader Public Sector organizations (such as school boards) to procure from Canadian vendors has influenced the procurement activities of the Board and related costs. Vendors are not willing to hold pricing for any extended length of time, creating pressures, particularly on capital construction projects.

Aging Infrastructure – Approximately 51% of the board's square footage (2.4 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 \$451.6 million, of which \$19.5 million is identified as urgent and \$124 million is identified as a high priority. Further, administrative sites (Board Office, Facility Services) receive no Ministry funding for repairs and maintenance.

Student Transportation – Student transportation expenses reflect a 6.87% base and variable rate increase for bus operators to address their operating cost pressures and the higher replacement cost for school buses. Transit Windsor student bus passes will increase by 5% effective September 1, 2025. Ministry funding for student transportation is insufficient to cover the estimated expenses.

Actuarial Assumptions – Interest and discount rates used in the 2025-26 budget are those provided in actuarial reports on employee future benefits for the fiscal year ending August 31, 2024. Actual rates may vary throughout the year resulting in either increases or decreases in employee future benefit expenses.

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 and likelihood of a claim being awarded.

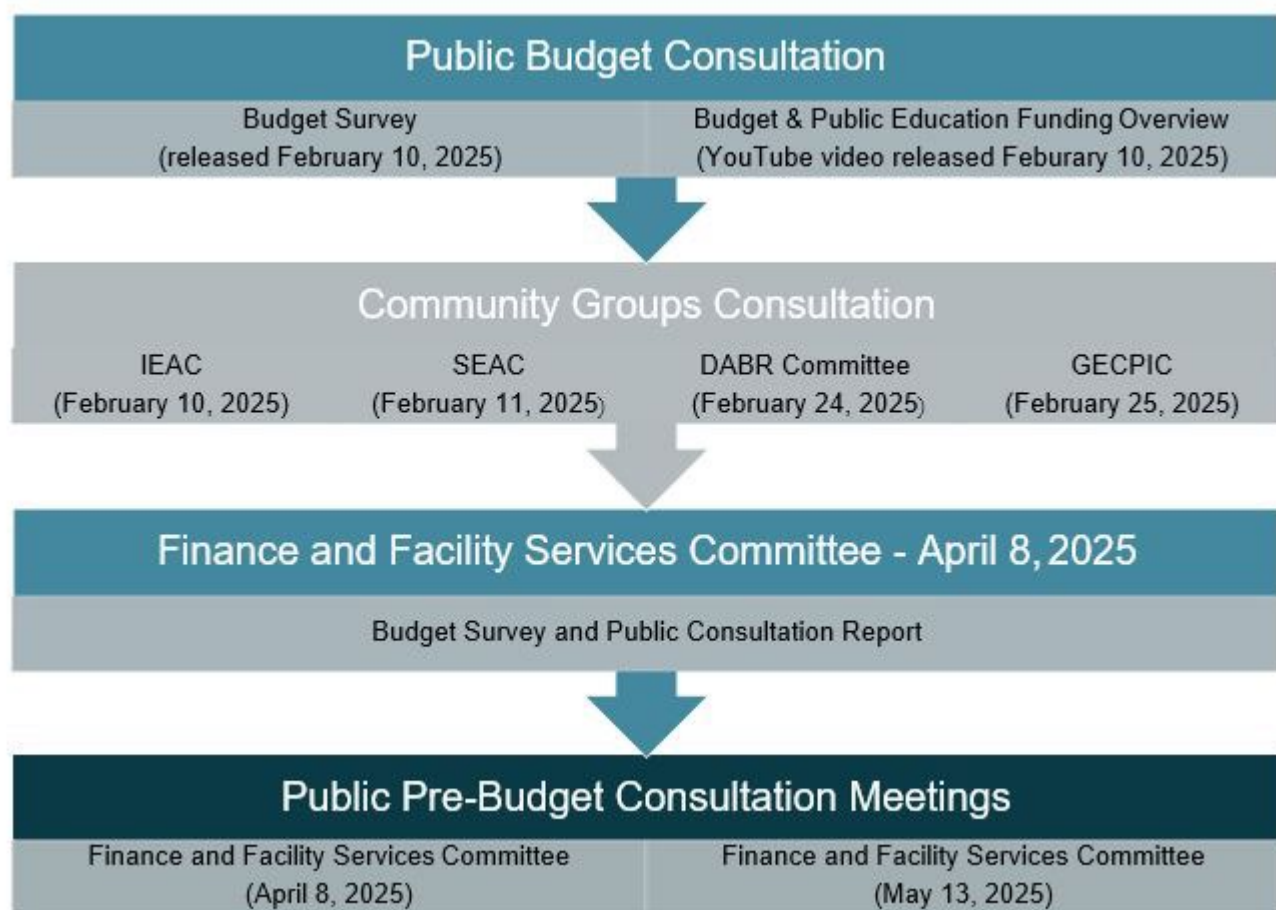
Budget Consultation

Community consultation is an important part of the Board's budget process because it ensures that financial decisions reflect the needs and priorities of students, parents, staff, and the broader community. When the public is involved in the budgeting process, it fosters transparency and trust, making it clear how resources are allocated and why certain financial decisions are made.

For purposes of the 2025-26 budget, community consultation and input were gathered in a variety of methods, as illustrated below. Meetings were held with the following community groups:

- Indigenous Education Advisory Committee (IEAC),
- Special Education Advisory Committee (SEAC),
- Dismantling Anti-Black Racism Committee (DABR); and
- Greater Essex County Parent Involvement Committee (GECPIC).

Invitations to complete the budget consultation survey were sent to staff, parents / guardians, students, community members / partners, student trustees and the Gender Staff Alliance (GSA).



Details on the results of the public budget consultation survey may be referenced from the report provided at the Finance and Facility Services Committee on April 8, 2025.

Overview of Core Education Funding

On May 23, 2025, the Ministry of Education released the 2025-26 Education Funding. Core Education Funding (“Core Ed” or “CEF”) is comprised of six (6) funding pillars and twenty-eight (28) allocations. The structure is designed to show 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)	<ol style="list-style-type: none"> 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)	<ol style="list-style-type: none"> 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
III. SPECIAL EDUCATION FUND (SEF)	<ol style="list-style-type: none"> 14. SEF – Per Pupil Allocation 15. Differentiated Needs Allocation 16. Complex Supports Allocation 17. Specialized Equipment Allocation
IV. SCHOOL FACILITIES FUND (SFF)	<ol style="list-style-type: none"> 18. School Operations Allocation 19. School Renewal Allocation 20. Rural and Northern Education Allocation
V. STUDENT TRANSPORTATION FUND (STF)	<ol style="list-style-type: none"> 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)	<ol style="list-style-type: none"> 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

2 Financial Overview

Budget Summary

	2025-26 Preliminary Budget
Revenues	\$544,160,353
Operating Expenses	545,763,121
Operating (Deficit)	(1,602,768)
Non-Compliance Adjustments	613,844
<u>Deficit for Compliance Purposes</u>	(\$988,924)

In reviewing the 2025-26 operating budget, readers are advised to consider the following important factors:

1. **Declining Enrolment** – 2025-26 student enrolment is projected to be 34,699 ADE, a decrease of 954.5 ADE compared to the prior year's budget. Since Ministry funding is largely driven by student enrolment, Core Education funding reflects the Board receiving the Declining Enrolment Grant approximating \$4 million, to provide bridge funding as the Board adjusts its cost structures to the lower enrolment levels.
2. **Salary and Benefit Benchmarks** – During 2024-25, salary increases related to 2019 – 2022 were awarded to eligible workers per the arbitrated ruling on *Protecting a Sustainable Public Sector for Future Generations Act, 2019*. The 2024-25 budget reflects a stand-alone provision for the estimated financial impact. For purposes of the 2025-26 budget, salary and benefits benchmarks have been updated by the Ministry for the cumulative effect of the settlements and negotiated collective agreements. Consequently, Ministry funding for salaries and benefits, and related salary and benefits expenses are significantly higher than the prior year, when comparing 2025-26 budget to 2024-25 budget. The increase in salary benchmarks masks the impact that declining enrolment has on the Board's funding.
3. **Multi Year Financial Recovery Plan** – In 2024-25, the Board was required to file a Multi-Year Financial Recovery Plan (MYFRP) due to successive years of deficits. In approving the 2024-25 in-year deficit and MYFRP, several cost reduction measures were identified and are reflected in the 2025-26 budget. Refer to Section 9 for the MYFRP and throughout the budget document for further details.
4. **Minister of Education Approval** – Due to the Board having three consecutive years of budgeted / actual deficits, Minister of Education approval for the 2025-26 in-year deficit of \$988,924 is required.

Projected Surplus / (Deficit)

A summary of the Board's 2025-26 operating budget, with a comparison to the 2024-25 original budget is presented below.

	2025-26 Preliminary Budget	2024-25 Original Budget	Increase/ (Decrease)
Revenues			
Core Ed Funding	\$489,786,156	\$449,256,923	\$40,529,233
Responsive Education Programs Allocations	4,388,700	3,648,600	740,100
Other Revenues	22,506,975	44,196,838	(21,689,863)
Amortization of Deferred Capital Contributions	27,478,522	28,710,802	(1,232,280)
Total Operating Revenues	544,160,353	525,813,163	18,347,190
Expenses			
Salaries and Benefits	440,341,952	411,114,360	29,227,592
Other	75,916,448	90,194,419	(14,277,971)
Amortization Expense	29,504,721	30,713,635	(1,208,914)
Total Operating Expenses	545,763,121	532,022,414	13,740,707
Operating Surplus (Deficit)	(1,602,768)	(6,209,251)	4,606,483
Non-Compliance Adjustments:			
Revenue recognized for land (EDC)	-	(575,000)	575,000
Asset Retirement Obligations	929,389	922,204	7,185
Amortization of Non-Supported Capital	1,148,507	946,266	202,241
Amortization of Employee Future Benefits	(1,464,052)	(1,464,053)	1
(Deficit) for Compliance Purposes	(\$988,924)	(\$6,379,834)	5,390,910

School boards are 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.

Based on the Board's approved MYFRP, the Board must have a balanced budget by 2026-27. An IYDEP is not required for 2025-26 because the Board has an approved MYFRP.

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 \$1.0 million (2024-25 - \$6.4 million deficit) for compliance purposes for 2025-26. The Accumulated Surplus will be reduced by the amount of this deficit.

2025-26 Preliminary Budget	
Projected Revenues	\$544,160,353
Projected Expenses	545,763,121
Projected (Deficit)	(1,602,768)
Less: Total adjustments for compliance purposes	613,844
Projected (Deficit) for Compliance Purposes	(\$988,924)

Projected Accumulated Surplus Continuity:

Accumulated Surplus	Projected Opening Balance – September 1, 2025	2025-26 Budget	Projected Closing Balance – August 31, 2026
Operating	\$21,794,167	(\$844,498)	\$20,949,669
Capital	11,620,342	(1,292,933)	10,327,409
Capital – Adjustment	(1,148,507)	1,148,507	-
Total	\$32,266,002	(\$988,924)	\$31,277,078

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 maintain 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.

The projected operating accumulated surplus represents approximately 4.28% of the total 2025-26 operating allocation (for compliance calculation purposes). As a condition of approving the 2024-25 budget deficit, the Ministry requires that the Board maintain an accumulated surplus balance of at least 2% of its operating allocation by 2026-27 (approximating \$9,795,723 based on the 2025-26 operating allocation).

Ultimately, the Board's objective is to be fiscally responsible in its financial decision-making process and to maintain a healthy accumulated surplus balance.

Average Daily Enrolment

Elementary:

Projected enrolment for the Core Ed Funding calculation (Pupils of the Board) is 23,541 ADE (24,052 in 2024-25 budget) representing a decrease of 511 ADE. In addition, elementary VISA students (Other Pupils) are 15 ADE (25 in 2024-25).

Description	2025-26 Budget (ADE)	2024-25 Budget (ADE)	Increase (Decrease)
JK-SK	3,603	3,880	(277)
Grades 1-3	7,132	7,269	(137)
Grades 4-8	12,806	12,903	(97)
Total Pupils of the Board	23,541	24,052	(511)
Other Pupils	15	25	(10)
Total Elementary Enrolment	23,556	24,077	(521)

Secondary:

Projected secondary enrolment is 11,076.0 ADE (11,519.5 in 2024-25 budget) representing a decrease of 443.5 ADE. In addition, secondary VISA students (Other Pupils) are 67.0 ADE (87.0 in 2024-25).

Description	2025-26 Budget (ADE)	2024-25 Budget (ADE)	Increase (Decrease)
Pupils of the Board	11,076.0	11,519.5	(443.5)
Other Pupils	67.0	87.0	(20.0)
Total Secondary Enrolment	11,143.0	11,606.5	(463.5)

Other Pupils of the Board:

In total, it is projected that 82.0 VISA students (112.0 in 2024-25) will generate tuition revenue of \$1.2 million (\$1.6 million in 2024-25).

Other Commentary:

Province-wide, JK / SK enrolment has not returned to pre-pandemic levels, a trend that consistent with the Board's JK/SK enrolment projections. Many families are delaying registering their youngest learners in school. Full-day kindergarten is not mandatory in Ontario; parents may choose not to enroll their children in school or delay the decision to register.

In addition to delayed registrations, the student enrolment is impacted by the following factors:

- 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 returned.
- The federal government's *2025 – 2027 Immigration Limits Levels Plan* may impact the number of families moving into the Board's jurisdiction.
- A growing number of families are electing to enroll their child(ren) in private schools.

Due to these various factors, the Board takes a very conservative approach to its enrolment projections.

Enrolment projections are completed in the spring based on known registrations at that time. Any late or delayed registrations are not captured in the projected enrolment but will be reflected in Revised Estimates filed with the Ministry in late fall.

The following chart highlights the enrolment over the past 5 years. Note that 2024-25 figures represent enrolment adjusted in the Fall as part of the Revised Estimates submission.

Panel	2021/22	2022/23	2023/24	2024/25 (Revised Estimates)	2025/26
Elementary	24,467	24,955	24,797	24,494	23,556
Secondary	11,498	11,570	11,508	11,481	11,143
Total	35,965	36,524	36,305	35,975	34,699

Staffing 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 2025-26 is estimated at \$440.3 million. 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 145.5 FTE compared to prior year's budget as detailed in the following table.

Staff	2025-26	2024-25	Change
Elementary Teachers	1,412.5	1,458.8	(46.3)
Secondary Teachers	762.0	772.0	(10.0)
Early Childhood Educators (ECEs)	131.0	138.0	(7.0)
Student Support Workers (SSWs)	538.0	581.0	(43.0)
Professional and Other Educational Support Staff	196.0	209.9	(13.9)
Consultants	75.5	74.5	1.0
Principals	66.0	66.0	-
<u>Vice-principals</u>	37.5	39.3	(1.8)
Clerical – Schools including Continuing Education	135.7	136.7	(1.0)
Facility Services	273.5	293.0	(19.5)
<u>Board</u> Administration and Governance (including Trustees)	87.5	91.5	(4.0)
Other Professional	30.5	30.5	-
TOTAL	3,745.7	3,891.2	(145.5)

Reductions in the staff complement are due to both declining enrolment and cost reduction initiatives, including those recognized in the MYFRP.

Please refer to Section 4 – Expenses for more detailed explanations for the staffing changes.

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 2025–26 school year as agreed to in the 2022-26 central agreements. This funding is 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 \$4.4 million (\$4.0 million in 2024-25) is directly offset by budgeted salaries and benefits. The budget includes 43.0 FTE positions as follows:

Position	FTE
Elementary Teachers	11.5
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	43.0

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.

Student Success and Well-Being:

The Board is committed to building an inclusive, equitable, and diverse learning and working environment where all students and staff feel safe, engaged, valued, respected and have a strong sense of belonging. As such, the Board will dedicate resources, support, and professional learning opportunities to empower staff and students within the Board, and to increase student achievement and wellbeing.

The 2025-26 Budget reflects the Board's commitment to the following priorities:

- Indigenous Education
- Student Mental Health and Well-Being
- Literacy and Numeracy
- Justice, Inclusion, Equity and Diversity (JIED)

Justice, Inclusion, Equity and Diversity (JIED):

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 2025-26, the Board will begin the fourth year of a five-year implementation timeframe. The [Dismantling Anti-Black Racism Strategy](#) may be found on the Board's website.

JIED – Supporting Black Students	2025-26 Projected Budget
Staffing Teacher Consultant – Equity (1.0 FTE), Black Graduation Coach (1.0 FTE), Create Your Future Advisors (5.0 FTE)	\$654,152
Supplies and Services	346,980
Professional Development	36,000
Total Expenses	1,037,052
Ministry of Education Funding – Responsive Education Program	260,900
(Deficit)	(\$776,152)

Indigenous Education:

The 2025-26 budget reflects enveloped funding to support Indigenous Education for programming and initiatives to address the academic success and well-being of First Nations, Metis and Inuit students. This funding also supports all students by building their knowledge on Indigenous histories, cultures, perspectives and contributions. In collaboration with the Board's Indigenous Education Advisory Committee, enveloped funding of \$2,211,883 will be used as follows:

Indigenous Education:	2025-26 Projected Budget
Salaries and benefits	\$1,707,316
Professional development, supplies and services	504,567
Total	\$2,211,883

The 2025-26 budget for Indigenous Education includes the following staffing supports:

- Student Support Workers (4.0 FTE);
- Cultural Resource and Land Liaison (1.0 FTE);
- Cultural and Student Support Liaison (1.0 FTE);
- Indigenous Lead / Consultant (1.0 FTE);
- Academic Support Teachers (3.0 FTE);
- Native Language Instructor (1.0 FTE);
- Indigenous Program Secretary (1.0 FTE);
- Instructional Coach (1.0 FTE); and
- Indigenous Graduation Coach (3.0 FTE).

Student Mental Health and Well-Being:

Mental health and wellness are vital to every student's success, both academically and personally. Students face immense pressures—balancing coursework, extracurricular activities, social relationships, and future ambitions. Prioritizing mental well-being ensures that students can navigate challenges with resilience, focus, and confidence. When students have access to support, self-care strategies, and a positive environment, they thrive not only in their studies but in all aspects of life.

Through the enveloped Mental Health and Wellness allocation, the 2025-26 budget includes \$1.8 million of investments for the following mental health initiatives.

- Social Workers (13.0 FTE);
- Approximately \$215,000 in supplies, services and professional development.

The Student Safety and Well-Being Allocation provides for 1.0 FTE Special Assignment Teacher.

Additional resources available for students, funded through the Special Education Funding, include:

- Psychologists (7.0 FTE);
- Applied Behaviour Analyst (ABA) Facilitators (5.0 FTE); and
- Behaviour Analyst (BA) (5.0 FTE).

Creating Confident Learners:

Investments to support the strategic priority of creating confident learners include the continuation of existing program models in Special Education, including the addition of 1 new STEPS classroom and 5 new GAINS classrooms in 2025-26. 5 Remediation Hubs will be implemented in 2025-26 to better support student achievement.

The Board will be maintaining its investments in 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:

- Continued investments in Indigenous education, justice, diversity, equity and inclusion, and dismantling Anti-Black racism to improve engagement with respective communities.
- Engagement with staff, parents, and school communities on the Board's budget to obtain important feedback for considerations in the budget development process.
- Nurturing and growing relationships with the Board's municipal partners and community organizations to provide shared use of resources and opportunities for students to positively enhance their educational experiences.

Demonstrating Ethical Stewardship:

The 2025-26 budget is aligned with the Board's strategic priority of demonstrating ethical stewardship in the following ways:

- Adherence to the Board's Multi Year Deficit Recovery Plan.
- Ensuring that Ministry funding is used to support students directly in the classroom.
- 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 which provide the best use of Ministry funding, supports Ontario and Canadian vendors, and considers environmental sustainability, from both the lens of the Board and the vendors which it partners with.
- Designing new school construction and capital projects with an energy efficiency lens.

Multi-Year Financial Recovery Plan

At the Board meeting of June 18, 2024, Trustees approved the Board's 2024-25 operating budget, reflecting an in-year deficit of \$6,379,834 representing 1.4% of the Board's operating allocation.

In accordance with the *Education Act* (the "Act"), Clause 231(1) 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 approves the deficit in accordance with regulations.

Based on the requirements of Ontario Regulation 280/19 (the "Regulation"), the Board was required to seek the Minister of Education's approval for the 2024-25 in-year deficit.

On September 6, 2024, the Ministry of Education notified the Board that the 2024-25 projected in-year deficit of \$6,379,834 was approved. The approval was subject to the following conditions:

1. Submission of a Multi-Year Financial Recovery Plan ("MYFRP") which must achieve a balanced budget by 2026-27.
2. Any changes to the Board's financial position resulting in an in-year deficit greater than \$6,379,834 requires a further request for an in-year deficit approval of the Ministry.
3. The Board must have an accumulated surplus of at least 2% of its operating allocation by 2026-27.

The Multi Year Financial Recovery Plan is included in Section 9 – "Appendices". The cost reduction measures identified in the MYFRP are reflected in this budget.

Cost Reduction Measures to Address Structural Deficit

The 2025-26 budget incorporates cost reduction measures designed to provide financial sustainability over the long term. All efforts have been made to identify cost reduction measures within non-staffing areas. Foundational to the 2025-26 budget is limiting the impact of cost reduction measures on student programs. As such, non-staffing and central office costs were prioritized as the first considerations for cost reductions. The 2025-26 budget presents a reasonable plan to address the structural nature of the Board's deficit while prioritizing student achievement.

The following cost reduction measures are incorporated in the 2025-26 budget:

- ✓ Reduction of 7.0 FTE Non-Bargaining Employee positions.
- ✓ Reduction of 20.5 FTE Central Office positions.
- ✓ Reduction of non-salary expenses.
- ✓ Elimination of the International Baccalaureate Program – Primary Years Program.
- ✓ Phase-out of the International Baccalaureate Program – Riverside Secondary School.
- ✓ Phase-out of the International Baccalaureate Program – Leamington District Secondary School.
- ✓ Elimination of the French Immersion Programs offered at Marlborough Public School and Forest Glade Public School.
- ✓ Boundary adjustments for English-As-Second-Language students.
- ✓ Consolidation of students from the Forest Glade Primary Learning Centre to the former Eastwood Public School (temporary home of Forest Glade Public School).
- ✓ Reduction of 2.0 FTE Social Worker positions.
- ✓ Reduction of 5.0 FTE Psychologists / Speech Language Pathologists / Communication Disorder Assistants.
- ✓ Restructuring of supports for students in RISE.
- ✓ Restructuring of supports for Part-Time School Aides.
- ✓ Elimination of the board-provided Joint Employee Assistance Program and consolidation of all employee groups under one third-party Employee Assistance Program.

The 2025-26 budget intentionally directs Ministry funding to the student, while examining central office expenses, unfunded programs not required by the Ontario curriculum or reimagining supports that more effectively serve the Board's students.

Ministry Funding Gaps

Core Education Funding is ongoing operating funding provided to school boards. The funding formula is designed to recognize the unique circumstances of students, schools and school boards, resulting in each school board generating different funding amounts based on their particular factors in a way that supports an equitable education for all students across the province. Student enrolment is a key actor in determining the amount of funding generated by school boards.

Education is the foundation of a strong, thriving community, and every student deserves access to high-quality learning opportunities, resources, and support. However, the current provincial education funding formula falls short in addressing the real needs of schools, educators, and students.

School boards across the province have advocated for increased education funding to support the needs of students, including the Board. The table below summarizes the projected 2025-26 funding gaps between the Board's expenses and Core Education Funding:

Funding Gap	Ministry Funding	Projected Expense	Funding (Gap)
Special Education	\$62,046,548	\$70,799,418	(\$8,752,870)
Supply / Occasional Staff	6,808,003	13,968,000	(7,159,997)
Statutory Benefits - Teachers	21,559,896	31,274,186	(9,714,290)
Student Transportation	17,683,796	19,334,355	(1,650,559)
JIED initiatives	260,900	1,037,052	(776,152)
Total	\$108,359,143	\$136,413,011	(\$28,053,868)

In order to present a fiscally responsible budget which centres student achievement at its core, the 2025-26 budget utilizes unenveloped funding from other unrestricted areas within the Core Education funding, and other revenue sources such as international student tuition, rental revenues of school spaces and interest income from cash held in bank accounts, to cover some of the funding gaps. It is important to note that certain expenses of the Board, in particular those pertaining to salaries and benefits, are negotiated centrally by the province, limiting a school board's ability to effectively manage cost pressures associated with these expenses.

Ministry funding is inadequate to address non-salary expenses. A 2% increase to the non-salary staff benchmarks doesn't reflect the actual cost increases for insurance, utilities, maintenance etc. Despite declining enrolment, the Board still has the same square footage of buildings to maintain, clean, plow / salt, heat, and insure.

3 Revenues

Summary of Projected Revenues

Revenue Category	2025-26 Budget	2024-25 Budget	Increase / (Decrease)
Core Education Funding (CEF)			
Classroom Staffing Fund (CSF)	\$279,298,903	\$252,835,106	\$26,463,797
Learning Resources Fund (LRF)	75,507,133	69,647,637	5,859,496
Special Education Fund (SEF)	62,046,548	57,967,538	4,079,010
School Facilities Fund (SFF)	40,066,630	39,343,922	722,708
Student Transportation Fund (STF)	17,683,796	16,759,026	924,770
School Board Administration Fund (SBAF)	15,183,146	12,703,694	2,479,452
TOTAL CEF ALLOCATION	489,786,156	449,256,923	40,529,233
TOTAL RESPONSIVE EDUCATION PROGRAMS (REP) ALLOCATION	4,388,700	3,875,004	513,696
Other Revenues			
One-time Realignment & Mitigation Funds	-	3,040,848	(3,040,848)
Debt Service Costs	7,584,600	9,390,637	(1,806,037)
School Generated Funds	10,000,000	10,000,000	-
Bill 124 Provision	-	14,189,000	(14,189,000)
International Student Tuition	1,209,670	1,599,000	(389,330)
Other Grants and Special Programs	1,754,705	3,217,949	(1,463,244)
Other	1,958,000	2,533,000	(575,000)
TOTAL OTHER REVENUES	22,506,975	43,970,434	(21,463,459)
AMORTIZATION OF DEFERRED CAPITAL CONTRIBUTIONS	27,478,522	28,710,802	(1,232,280)
TOTAL REVENUES *	544,160,353	525,813,163	18,347,190
Ministry Compliance Adjustments			
School Generated Funds	(10,000,000)	(10,000,000)	-
Revenues for Land (included in 'Other')	-	(575,000)	575,000
TOTAL MINISTRY COMPLIANCE ADJUSTMENTS	(10,000,000)	(10,575,000)	575,000
TOTAL REVENUES – MINISTRY COMPLIANCE	\$534,160,353	\$515,238,163	\$18,922,190

* Before Ministry compliance adjustments

Summary of Revenue Changes

Core Education Funding:

Classroom Staffing Fund (CSF)

\$26.5 m

- The salary benchmarks in the Per Pupil Allocation have increased 2.5% for Teachers and \$1 per hour for Education Workers (ECEs and SSWs). Compared to the prior year, a Labour Provision representing \$14.2 million was reflected outside of the Core Education Funding for the Bill 124 salary provision, thus impacting the year over year comparison. The increase in funding for the updated benchmarks approximates \$23.2 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 \$5.2 million.
- The Benefit Trust Component of the CSF, which provides funding for Employee Health Life Trusts benefits, has decreased by \$0.8 million for Elementary Teachers and Education Workers to reflect the negotiated increases for the 2025–26 school year as part of their 2022-26 central terms, offset by a reduction in FTE due to declining projected enrolment.
- The Demographic Needs Component has increased by \$1.4 million as a result 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 a phase-in of the 2021 census data. An increase in students who qualify for funding combined with the change in formula/data results in additional funding of \$1.9 million.
- Overall, the average Qualifications and Experience of teachers has increased over the prior year (i.e. teachers are higher on the grid) resulting in a funding increase of \$6.0 million. This decrease is offset by an increase in Teacher salaries expense.

Learning Resources Fund (LRF)

\$5.9 m

- Similar to the CSF, the salary benchmarks in the Per Pupil Allocation have increased 2.5% for Teacher Librarians and Classroom Consultants and \$1 per hour for Professional/Paraprofessional Supports. Compared to the prior year, a Labour Provision was reflected outside of the Core Education Funding for the Bill 124 salary provision, thus impacting the year over year comparison. The increase in funding for the updated benchmarks approximates \$1.6 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 \$0.7 million.
- The School Management Component has increased by \$3.1 million to reflect updated salary benchmarks for school principals, vice-principals and secretarial support staff.
- The Demographic Needs Component has increased by \$0.9 million as a result updated data sets (from 2006 census to 2021 census) that better align to policy intent and demographics of student population. The 2021 census data is currently in year two of a five-year phase-in period.
- 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 \$0.1 million.

Special Education Fund (SEF)

\$4.1 m

- The Per Pupil Allocation has increased \$2.0 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 \$0.3 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. The 2021 census data is currently in year two of the five-year phase-in period, resulting in \$1.3 million of additional funding.
- 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. Funding for the SIP component is based on an interim formula and provides the Board with \$0.2 million of additional funding.
- The Education and Community Partnership Programs (ECP) component provides funding for education programs for students who are court-ordered

into a youth justice secure or opens custody / detention facility. The Board has partnerships with Maryvale and The Regional Children's Centre. Funding is based on a base amount of \$300,000, adjusted for 2025-26 labour-related increases plus a per pupil amount of \$3.70. Funding under this allocation is \$0.3 million higher than the prior year.

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, the projected decline in enrolment has negatively impacted funding in this area. SFF revenue is \$0.7 million greater than the prior year as a result of these changes.

School Transportation Fund (STF)

- Based on enrolment for the 2024-25 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. The above process informed funding benchmarks for buses, public transit, local priorities and operations, and rider safety training, reflecting the increasing cost of transportation services. A minimum of a 2.5% increase in funding is provided to school boards by the Ministry as a result of these changes. The Board will realize an increase of \$0.9 million over the prior year's funding allocation.

School Board Administration Funding (SBAF)

- Benchmarks in the Non-Executive Staffing Allocation have increased in line with negotiated agreements, resulting in an increase in funding of \$0.4 million over the prior year.
- The Declining Enrolment Adjustment (DEA) Allocation, which provides school boards with transitional support to adjust their cost structures as a result of declining enrolment totals \$4.1 million in 2025-26. This represents a \$2.1 million increase over the prior year (2024-25 - \$2.0 million). Changes to enrolment after the October count date may impact the DEA and other Core Ed Funding for 2025-26.

Responsive Education Programs

Responsive Education Programs (REP) provide supplemental and time-limited funding to school boards. REP investments focus on learning and well-being to support students for success now and in the future.

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

Fund	2025-26	2024-25	
Critical Physical Security Infrastructure	\$156,200	\$156,200	
De-streaming Implementation Supports	-	47,200	{a}
Early Reading Enhancements: Reading Screening Tools	214,000	214,000	
Education Staff to Support Reading Interventions	1,239,600	1,145,700	
Entrepreneurship Education Pilot Projects	30,000	30,000	
Experiential Professional Learning for Guidance Teacher-Counsellors	45,200	45,200	
Graduation Coach Program for Black Students	260,900	226,404	
Health Resources, Training and Supports	20,200	20,200	
Learn and Work Bursary	21,000	21,000	
Licenses and Supports for Reading Programs and Interventions	190,600	191,200	
Math Achievement Action Plan: Board Math Leads	166,600	166,600	
Math Achievement Action Plan: Digital Math Tools	264,600	272,300	
Math Achievement Action Plan: School Math Facilitators	883,300	772,600	
Mental Health Strategy Supports – Emerging Needs	20,700	20,700	
Skilled Trades Bursary Program	15,000	15,000	
Special Education Additional Qualification Subsidy for Educators	15,700	15,900	
Special Education Needs Transition Navigators	134,000	134,800	
Summer Learning for Students with Special Education Needs	154,600	154,900	
Summer Mental Health Supports	258,500	225,100	
Transportation & Stability Supports for Children and Youth in Care	298,000	-	{b}
RESPONSIVE EDUCATION PROGRAMS	\$4,388,700	\$3,875,004	

Note:

{a} – Funding discontinued in 2025-26

{b} – Prior year funding announced post finalization of 2024-25 budget

Other Grants and Special Programs

The table below summarizes Other Grants and Special Programs revenues:

Fund	2025-26	2024-25
Ontario Youth Apprenticeship Program (OYAP)	\$400,000	\$400,000
EarlyON Child and Family Centres	366,000	366,000
Adult Non-Credit English as a Second Language (ESL)	1,000,000	1,000,000
Literacy Basic Skills (LBS)	495,000	436,000
Jordan's Principle	-	1,406,000
Miscellaneous Government Grants	888,369	1,021,493
Minor Tangible Capital Asset (MTCA) Adjustment	(1,394,664)	(1,411,544)
Other Grants and Special Programs	\$1,754,705	\$3,217,949

In 2025, the Canadian government introduced significant changes to Jordan's Principle, which was originally established to ensure that First Nations children receive equitable access to health, social, and educational services. Supports for requests related to school, unless linked to the specific health, social or educational needs of a First Nations child, will be redirected to provincial school boards or other existing provincial and federally funded programs. As such, no funding or expense related to Jordan's Principle is included in this budget.

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 – This funding supports 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 for the second year of a three-year program.

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, in accordance with centrally negotiated terms for reading specialist teachers (2022-2026). 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.

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.

Graduation Coach Program for Black Students – This funding is intended to provide intensive, culturally-responsive supports to Black students by engaging graduation coaches with lived experience and connections to Black communities to provide direct support and mentorship. This funding will support 1.0 FTE Graduation Coach and 1.0 FTE Create Your Future Advisor positions.

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 2025-26, school boards are encouraged to use the funds to support student safety.

Learn and Work Bursary – This is a continuation of funding to provide \$1,000 bursaries to students 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.

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.

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 6.5 FTE positions (Teachers and Teacher Consultants).

Mental Health Strategy Supports – Emerging Needs – This funding is to support education and awareness raising among students to address substance use prevention, including addictions, cannabis use, vaping and screen time.

Skilled Trades Bursary Program – This is a continuation of funding to provide \$1,000 bursaries to students 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 – This funding is 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.

Summer Learning for Students with Special Education Needs – To support the transition of students with special education needs as they start the 2025-26 school year; funding will be provided to school boards for the summer of 2025. This funding will provide transition programs and additional staffing for students with special education needs over the summer months.

Summer Mental Health Supports – This funding is provided to school boards for the summer of 2025 to provide mental health services to students and ensure the continuity of services over the summer months.

Transportation and Stability Supports for Children and Youth in Care – This funding is provided to improve the educational experience and outcomes of children and youth in care by ensuring positive and stable connections to school, school supports and learning opportunities during times of instability and transition.

Debt Service Costs – This funding 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.

International Student Tuition – Non-resident students that attend the Board's schools pay tuition. The 2025-26 tuition rates for a full year are \$13,935 for elementary and \$14,935 for secondary.

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.

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).

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 adult 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.

Minor Tangible Capital Asset (MTCA) Adjustment – This funding 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	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
INSTRUCTIONAL			
Classroom Teachers	\$276,400,560	\$243,685,170	\$32,715,390
Supply Staff	13,968,000	14,634,000	(666,000)
Educational Assistants	35,224,358	22,470,610	12,753,748
Early Childhood Educators	10,013,515	9,227,201	786,314
Textbooks and Supplies	17,382,909	15,670,052	1,712,857
Professionals, Paraprofessionals, Technicians	18,964,773	27,976,203	(9,011,430)
Library and Guidance	8,914,902	8,082,467	832,435
Professional Development	832,670	596,855	235,815
Department Heads	808,798	812,305	(3,507)
Principals and Vice-Principals	17,090,124	15,345,793	1,744,331
School Secretaries	10,420,610	9,961,213	459,397
Coordinators and Consultants	10,023,241	8,766,490	1,256,751
Continuing Education	2,804,284	2,630,338	173,946
TOTAL INSTRUCTIONAL	422,848,744	379,858,697	42,990,047
ADMINISTRATION			
Trustees	183,043	183,043	-
Directors and Supervisory Officers	1,602,641	1,748,828	(146,187)
Board Administration	11,463,499	10,049,654	1,413,845
TOTAL ADMINISTRATION	13,249,183	11,981,525	1,267,658
TRANSPORTATION			
Pupil Transportation	19,632,355	19,682,010	(49,655)
TOTAL TRANSPORTATION	19,632,355	19,682,010	(49,655)
PUPIL ACCOMMODATION			
Operations and Maintenance – Schools	42,054,870	43,630,622	(1,575,752)
School Renewal Expense	1,331,799	1,331,799	-
Other Pupil Accommodations	4,473,398	4,873,951	(400,553)
TOTAL PUPIL ACCOMMODATION	47,860,067	49,836,372	(1,976,305)
OTHER			
School Generated Funds	10,000,000	10,000,000	-
Other Non-Operating Expenses	2,668,051	2,801,175	(133,124)
Provision for Contingencies	-	27,149,000	(27,149,000)
TOTAL OTHER	12,668,051	39,950,175	(27,282,124)
AMORTIZATION	29,504,721	30,713,635	(1,208,914)
TOTAL EXPENSES	545,763,121	532,022,414	13,740,707
COMPLIANCE ADJUSTMENTS			
School Generated Funds	(10,000,000)	(10,000,000)	-
Amortization of Employee Future Benefits	1,464,052	1,464,053	(1)
Amortization of Committed Capital	(1,148,507)	(946,266)	(202,241)
Amortization of Asset Retirement Obligations	(929,389)	(922,204)	(7,185)
TOTAL COMPLIANCE ADJUSTMENTS	(10,613,844)	(10,404,417)	(209,427)
TOTAL EXPENSES – MINISTRY COMPLIANCE	\$535,149,277	\$521,617,997	\$13,531,280

2025-26 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	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	\$243,423,040	\$212,117,908	\$31,305,132
Employee Benefits	32,977,520	31,567,262	1,410,258
Total	\$276,400,560	\$243,685,170	\$32,715,390

Budgeted salary and benefits 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) as per their collective agreements.

A decrease of 56.25 FTE teachers (decrease of 46.25 FTE elementary and decrease of 10.0 FTE secondary) is attributable to a decline in enrolment, restructuring supports for the RISE program, elimination of the International Baccalaureate Primary Years Program and meeting class size requirements. The decrease of 56.25 FTE represents an approximate \$5.5 million decrease in teacher salaries expenses compared to the prior year.

Grid increases from Bill 124 and the recent collective agreement, along with higher placement on the salary grid due to increased teacher experience compared to the prior year, results in higher salary costs of \$36.8 million. This is offset by an increase in benchmark funding.

Included in the budget are 17.5 FTE teachers supported by the Supports for Student Funds (SSF) (11.5 FTE Elementary and 6.0 FTE Secondary). This is consistent with the 2024-25 budget.

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

Supply Staff:

Supply Staff (Salaries and Wages & Employee Benefits)	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Teachers	\$12,468,000	\$13,134,000	(\$666,000)
Student Support Workers (SSWs)	1,000,000	1,000,000	-
Early Childhood Educators (ECEs)	500,000	500,000	-
Total Supply Staff	\$13,968,000	\$14,634,000	(\$666,000)

Occasional teacher costs are budgeted at \$12.5 million, reflecting a \$0.7 million decrease from the prior year. This reduction aligns the budget with projected supply costs based on current 2024–25 experience.

The Classroom Staffing Fund (CSF) provides funding for supply teachers in the amount of \$6.8 million for 2025-26. Therefore, for 2025-26, \$7.2 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 prior years' experience.

The Board has an Attendance Support Program (PPM 171) to manage staff absenteeism. 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)	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	\$27,072,837	\$15,783,055	\$11,289,782
Employee Benefits	8,151,521	5,281,555	2,869,966
Funded by REP/Other			
Salaries and Wages	-	1,041,000	(1,041,000)
Employee Benefits	-	365,000	(365,000)
Total	\$35,224,358	\$22,470,610	\$12,753,748

With the federal government's change to Jordan's Principle, there are 0 FTE SSWs included in the budget (2024-25 - 25.5 FTE SSWs).

As part of the new collective agreement, the Educational Assistant (EA) and Developmental Support Worker (DSW) job classes were consolidated into a new classification: Student Support Workers (SSWs). In the 2024–25 budget, a portion of these positions remained within the Professionals, Paraprofessionals, and Technicians budget line. In the current year, all SSWs have been reclassified under the Educational Assistants line.

As part of the job class restructuring, a reduction of 16.5 FTE has been included, on a budget-to-budget basis, to achieve net-zero cost in accordance with local collective agreement terms. Additionally, a 0.5 FTE reduction has been made to align the budget with actual staffing levels (i.e., a budget correction for the current year).

In total, a reduction of 43.0 FTE SSWs is reflected in the budget-to-budget comparison. All related costs, including the impact of these staffing reductions, have been reclassified to the Educational Assistants line. The net impact is an increase of \$12.8 million to this line.

Early Childhood Educators:

Early Childhood Educators (ECEs)	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	\$7,357,525	\$6,634,893	\$722,632
Employee Benefits	2,337,457	2,313,968	23,489
Funded by REP/Other			
Salaries and Wages	245,025	214,108	30,917
Employee Benefits	73,508	64,232	9,276
Total	\$10,013,515	\$9,227,201	\$786,314

Grid increases from Bill 124 and the recent collective agreement resulted in higher salary costs of \$1.3 million.

There is a reduction of 7.0 FTE ECEs as a result of a decrease in FDK enrolment. The decrease as it relates to this FTE reduction is approximately \$0.5 million. 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	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Supplies and Services	\$14,524,997	\$12,892,547	\$1,632,450
Rental Expense	-	101,130	(101,130)
Fees and Contract Services	1,606,982	1,341,852	265,130
Funded by REP/Other			
Supplies and Services	1,250,930	1,334,523	(83,593)
Total	\$17,382,909	\$15,670,052	\$1,712,857

Total costs in this area are \$1.8 million higher (excluding items funded by REP/Other) due to rising costs of goods and services, and in accordance with contractual arrangements. The Board has made all efforts to maintain and/or reduce non-salary expenses where it is within the Board's power to control the expense. Some of the notable changes in these line items are as follows:

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

Textbooks and Supplies – by category	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Accessibility for Ontarians with Disabilities Act, 2005 (AODA)	\$6,000	\$6,000	\$ -
Agency Schools	27,000	27,000	-
Barriers to Co-op Education - Transportation	15,000	15,000	-
Board Initiatives - International Baccalaureate (IB)	150,000	200,000	(50,000)
Curriculum and Learning Materials	782,896	977,775	(194,879)
Distance Learning	15,000	5,000	10,000
Justice Inclusion Equity Diversity	346,900	487,180	(140,280)
Indigenous Education Board Action Plan	407,567	240,173	167,394
Furniture and Equipment - Library and Guidance	10,000	10,000	-
Instructional Equipment Repairs	885,000	170,000	715,000
International students - recruitment	50,000	50,000	-
International students - agent fees	145,000	246,000	(101,000)
Inter-school Sports	194,400	199,900	(5,500)
Student Success	110,000	288,546	(178,546)
Kilometrage - Consultants and Other Educational Support Staff	102,185	102,685	(500)

Textbooks and Supplies – by category	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Rent	-	189,582	(189,582)
Moving of Classroom Furniture	54,000	60,000	(6,000)
Office and Expenses - Program and Special Education	42,000	65,795	(23,795)
Outdoor Education	316,357	309,159	7,198
Parental Involvement	80,385	-	80,385
PASS – County	4,000	4,000	-
Printing and Postage for Schools	257,620	-	257,620
Protective Equipment - Special Education	24,500	21,500	3,000
Safe Schools (Fees and Contracts)	145,000	147,000	(2,000)
School Accommodation - Transition Costs	-	45,000	(45,000)
School Information Technology Support	4,809,544	3,323,392	1,486,152
School Support	2,354,727	1,966,393	388,334
School Reunions (Board contribution)	2,000	-	2,000
Science and Technology Support	5,000	5,000	-
Secondary Senior Mathematics	50,000	10,000	40,000
Radio Licenses – Schools	30,000	40,000	(10,000)
Special Education	1,020,959	1,225,425	(204,466)
Special Funding Requests and Emerging Issues	30,000	30,000	-
Student Support	94,000	109,434	(15,434)
Textbooks – Replacement	-	94,851	(94,851)
Urban and Priority Schools	179,144	217,944	(38,800)
Vandalism - Instructional Equipment and Supplies	25,000	25,000	-
School Allocation	3,360,795	3,420,795	(60,000)
Textbooks and Supplies (excluding REPs)	16,131,979	14,335,529	1,796,450
REPs - Portion of Textbooks and Supplies	1,250,930	1,334,523	(83,593)
Total	\$17,382,909	\$15,670,052	\$1,712,857

Supplies and services of \$1.3 million (\$1.3 million in 2024-25) are directly funded by a portion of the total REPs and Other Grants/Revenue.

Professionals, Paraprofessionals, Technicians:

Professionals, Paraprofessionals, Technicians	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	\$12,918,340	\$19,193,776	(\$6,275,436)
Employee Benefits	4,197,785	6,661,777	(2,463,992)
Fees and Contract Services	1,198,450	1,520,000	(321,550)
Funded by REP/Other			
Salaries and Wages	650,198	600,650	49,548
Total	\$18,964,773	\$27,976,203	(\$9,011,430)

The Educational Assistant (EA) and Developmental Support Worker (DSW) job classes were consolidated into a new classification: Student Support Workers (SSWs). In the 2024–25 budget, a portion of these positions remained within the Professionals, Paraprofessionals, and Technicians budget line. In the current year, all SSWs have been reclassified under the Educational Assistants line. This explains the significant decreases in Salaries and Wages net of staffing changes discussed below.

Included in this line are the following staffing reductions in accordance with the MYFRP:

- 2.0 FTE Social Workers,
- 2.0 FTE Speech-Language Pathologists,
- 1.5 FTE Psychologists,
- 1.5 FTE Communicative Disorders Assistant,
- 2.4 FTE Central Office positions.

Additional staffing reductions reflected in this budget line include:

- 1.0 FTE Support Worker for the Deaf and Hard of Hearing,
- 1.0 FTE Media Resource Technicians.

1.5 FTE Indigenous positions have been reclassified from this line to the Teacher Consultant line.

Salaries and benefits of staff included in this line have been updated to reflect new collective agreements, which includes the impact of Bill 124.

Fees and contract services has been reduced by \$0.3 million representing a reduction of Part-Time School Aides in elementary schools, effective September 2025.

Library and Guidance:

Library and Guidance	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	\$7,855,386	\$7,044,655	\$810,731
Employee Benefits	1,059,516	1,037,812	21,704
Total	\$8,914,902	\$8,082,467	\$832,435

In total, there are 43.4 FTE Library Teachers (30.4 FTE Elementary and 13.0 FTE Secondary) and 24.5 FTE Guidance Teachers (Secondary) included in the 2025-26 Budget, which represents a 3.8 FTE decrease from the prior year. Salaries and benefits of staff included in this line have been updated to reflect new collective agreements, which includes the impact of Bill 124.

Professional Development:

Professional Development	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Staff Development	\$832,670	\$596,855	\$235,815
Total	\$832,670	\$596,855	\$235,815

The staff development budget has been increased by \$0.2 million compared to the prior year. Following a pause in professional development initiatives, it is important to resume this work to support continuous learning, build staff capacity, and enhance student outcomes. To ensure alignment with system priorities, all professional development budgets will be centrally monitored, with all proposals subject to review and approval by the Senior Leadership Team prior to implementation.

Included in the professional development is the New Teacher Induction Program (NTIP) with expenses totaling \$88,500 (\$97,000 in 2024-25). Additionally, professional development expenses of \$36,000 is budgeted for Justice, Inclusion, Equity and Diversity (JIED) initiatives and \$104,000 for Special Education.

Department Heads:

Department Heads	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	\$714,000	\$710,000	\$4,000
Benefits	\$94,798	102,305	(7,507)
Total	\$808,798	\$812,305	(\$3,507)

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 in accordance with the collective agreement, net of benefit changes on the allowance portion.

Principals and Vice-Principals:

Principals and Vice-Principals:	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	\$15,275,856	\$13,548,564	\$1,727,292
Employee Benefits	1,704,693	1,683,254	21,439
Staff Development	16,435	23,435	(7,000)
Supplies and Services	63,240	60,640	2,600
Funded by REP/Other			
Salaries and Wages	29,900	29,900	-
Total	\$17,090,124	\$15,345,793	\$1,744,331

Due to changes in enrolment, there is a budgeted reduction of 1.0 FTE Secondary Vice Principal at Massey Secondary School. Also, due to the consolidation of students from the Forest Glade Primary Learning Centre to the former Eastwood Public School, there is a reduction of 0.75 FTE Elementary Vice Principal. These reductions were reflected in the MYFRP. A portion of a VP's salary is funded by the Adult Non-Credit Language (ESL) program and the Literacy Basic Skills program.

Salaries and benefits have been updated to reflect the Memorandum of Settlement (2023-2027) between the Trustees' Association (OPSBA) and Principals' and Vice-Principals' Associations (OPC) and the Crown.

School Secretaries:

School Secretaries:	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	\$8,049,064	\$7,647,045	\$402,019
Employee Benefits	2,331,546	2,274,168	57,378
Supplies and Services	40,000	40,000	-
Total	\$10,420,610	\$9,961,213	\$459,397

Salaries and benefits have been updated to reflect new collective agreements, which includes the impact of Bill 124. Due to a reduction in enrolment, a decrease of 1.5 FTE School Secretaries is included in this line

Coordinators and Consultants:

Coordinators and Consultants:	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	\$6,540,740	\$5,623,165	\$917,575
Employee Benefits	944,662	812,434	132,228
Supplies and Services	10,867	52,860	(41,993)
Funded by REP:			
Salaries and Wages	2,329,786	2,061,135	268,651
Employee Benefits	197,186	216,896	(19,710)
Total	\$10,023,241	\$8,766,490	\$1,256,751

One and a half (1.5) FTE Indigenous positions have been reclassified to this line from the Professionals, Paraprofessionals, Technicians line, and 2.5 FTE additional Indigenous positions have been budgeted from the Indigenous funding envelope. Special Education Consultants have been adjusted/increased by 2.0 FTE to support the Special Education Needs Transition Navigator (funded by REP), and a Special Assignment Teacher for the Early Math Intervention role. Five (5.0) unfunded Teacher Consultant positions have been eliminated, of which 4.0 FTE are reflected in the MYFRP.

The Supplies and Services and Fees and Contract Services budgets have been reduced as part of cost savings measures. Salaries and benefits have been updated to reflect new collective agreements, which includes the impact of Bill 124.

Continuing Education:

Continuing Education:	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	\$1,197,377	\$1,103,342	\$94,035
Employee Benefits	161,757	139,846	21,911
Supplies and Services	68,050	68,050	-
Funded by REP:			
Salaries and Wages	1,228,600	1,168,200	60,400
Employee Benefits	33,900	36,300	(2,400)
Supplies and Services	114,600	114,600	-
Total	\$2,804,284	\$2,630,338	\$173,946

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 such as the Adult Non-Credit Language (ESL); and Literacy and Basic Skills (LBS) are funded by the Ministry of Labour, Immigration, Training and Skills Development. Adjustments in these areas reflect adjustments in funding.

Administration:

Administration:	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	\$7,354,168	\$6,836,587	\$517,581
Employee Benefits	2,083,003	2,032,811	50,192
Staff Development	60,370	63,010	(2,640)
Supplies and Services	1,577,212	1,477,250	99,962
Rent	222,462	-	222,462
Fees and Contract Services	1,718,768	1,338,667	380,101
Funded by REP:			
Salaries and Wages	233,200	233,200	-
Total	\$13,249,183	\$11,981,525	\$1,267,658

The Administration line reflects the decrease of 3.4 FTE central office positions, of which 2.0 FTE were identified as a cost reduction measure in the MYFRP. Salaries and benefits have been updated to reflect new collective agreements and terms and conditions, which includes the impact of Bill 124.

Rent expenses have been reclassified from the Textbooks and Supplies line to the Administration line. The increase in Fees and Contract Services primarily relates to the centralization of all legal budgets and an in-year increase based on actual experience.

Note: Director and Superintendent salaries continue to be frozen at the current rates until further Ministry guidance is provided.

Pupil Transportation:

Student Transportation:	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Fees and Contract Services	\$19,334,355	\$19,682,010	(\$347,655)
Total	\$19,334,355	\$19,682,010	(\$347,655)

The budget reflects the Board's proportionate share (based on ridership) of the Transportation Consortium's expenses. Transportation expenses are budgeted to decrease by \$0.3 million due to a decrease in enrolment and efficiencies in routing. Further details are provided in Section 7 Transportation.

Pupil Accommodation:

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 and vendor price increases typically exceed the changes in the benchmark, however through the Procurement Department and budget oversight, cost increases are closely monitored, and the scope of work is adjusted, where possible.

Operations, Maintenance, Renewal and Other:	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Funded by CEF:			
Salaries and Wages	\$19,959,925	\$19,506,796	\$453,129
Employee Benefits	6,841,412	6,956,122	(114,710)
Staff Development	45,000	-	45,000
Supplies and Services	15,685,862	17,552,715	(1,866,853)
Interest Charges on Capital	4,497,868	4,972,739	(474,871)
Rental Expense	-	13,000	(13,000)
Fees and Contract Services	830,000	835,000	(5,000)
Total	\$47,860,067	\$49,836,372	(1,976,305)

Salaries and Wages:

Salaries and wages have been updated to reflect new collective agreements and terms and conditions, which includes the impact of Bill 124.

Included in the 2025-26 budget is a reduction of 19.5 FTE Central Office staff, of which 9.0 FTE positions were included in the MYFRP.

Benefits:

Benefits have decreased by approximately \$0.1 million due to staffing reductions net of increased EHLT and statutory benefit rates.

Utilities (included in Supplies and Services)

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 were phased in, starting in 2024-25 to mitigate future increases. Based on contracted quantities, projected pricing and the elimination of the carbon tax, expenses for natural gas are projected to decrease by \$1.3 million. This decrease is offset by increases in the cost for electricity and water, resulting in a net decrease of \$0.9 million in 2025-26.

Supplies & Services (excluding Utilities):

Maintenance costs continue to rise due to inflation. As vendor contracts expire and are retendered under the procurement process, price volatility continues to be experienced. Inclement winter weather events have resulted in additional snow and ice removal measures being required in 2024-25. Consequently, for the 2025-26 budget, an incremental cost of \$0.2 million is anticipated.

Where possible, discretionary budgets have been reduced to help offset non-discretionary price increases.

Interest Charges of Capital:

In this line item, \$4.5 million (\$4.9 million in 2024-25) 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 public schools.
- ✓ Prohibitive to Repair (PTR), Primary Class Size (PCS) and Growth-related funded projects including Campbell and Bellewood and Northwood public schools' additions.
- ✓ Capital Priorities funded projects (i.e. Beacon Heights Public School, James L Dunn Public School, Erie Migration District School, 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 \$24,000 in 2025-26 (\$99,000 in 2024-25). The LaSalle Public School debenture will be fully paid in the 2025-26 year. The Energy Retro-fit debenture was fully repaid in May 2025. 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 \$404,000 (\$520,000 in 2024-25) are budgeted in Supplies and Services and Fees and Contract Services. The decrease in Fees and Services relates primarily to cost reductions for training.

Other:

School Generated Fund expenses paid for by School Generated Fund revenues approximates \$10.0 million which is consistent with the prior year. This represents fundraising initiatives at the school level for items such as field trips, school events, charity causes, and other expenses not funded by the Ministry.

Other non-operating expenses:

Other Non-Operating	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Language Assessment Resource Centre (LARC)	\$888,369	\$1,021,493	(\$133,124)
55 School Board Trust	1,779,682	1,779,682	-
TOTAL	\$2,668,051	\$2,801,175	(\$133,124)

The expenses related to LARC are fully funded by 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:

Provision for Contingencies	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Labour Provision	-	\$12,960,000	(\$12,960,000)
Bill 124 Provision	-	14,189,000	(14,189,000)
TOTAL	-	\$27,149,000	(\$27,149,000)

In 2024-25, a Labour Provision was established representing 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.

In 2024-25 a Bill 124 Provision was established representing 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.

All amounts related to the Labour Provision and Bill 124 Provision were paid during 2024-25 in accordance with negotiated agreements and these provisions are no longer required. The impacts of the collective agreements and Bill 124 are now reflected in the appropriate salary and benefits lines of the 2025-26 budget.

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	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
Instruction	\$2,935,111	\$2,788,051	\$147,060
Administration	942,387	1,083,701	(141,314)
Pupil Accommodation	24,575,332	25,909,857	(1,212,023)
Other	-	9,822	(9,822)
SUBTOTAL	28,575,332	29,791,431	(1,216,099)
Asset Retirement Obligation (ARO)	929,389	922,204	7,185
TOTAL	\$29,504,721	\$30,713,635	(\$1,208,914)

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, and 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 \$1.2 million decrease in amortization expense is budgeted for 2025-26 and is offset by a decrease in funding from Deferred Contributed Capital.

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.

Other Cost Increases/Decreases - Commentary

Other comments related to costs:

- The Teacher Qualifications and Experience Allocation and the Early Childhood Educator Qualifications and Experience Allocation will recognize grid movement on September 1, 2025.
- 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 2025-26 for all active employees and eligible retired employees.

- ✓ The Health Tax benefit remains at 1.95% of salaries.
- ✓ Rate increases are 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 administrative costs of 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 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. Also included are 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.

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 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 \$8.8 million (\$10.1 million in 2024-25). The prior year has been restated to include labour provisions related to special education staff previously reported separately.

Description	2025-26 Preliminary Budget	2024-25 Original Budget	Increase / (Decrease)
FUNDING			
SEF - Per-Pupil Allocation	\$31,870,937	\$29,863,684	2,007,253
Differentiated Needs Allocation	23,031,656	21,354,370	1,677,286
Complex Supports Allocation	4,975,026	4,431,780	543,246
Specialized Equipment Allocation (SEA)	2,168,929	2,317,704	(148,775)
Total SEF	62,046,548	57,967,538	4,079,010
SEA, ABA, ASD One Time Realignment Revenue	-	1,059,374	(1,059,374)
Other Revenues	8,755,659	8,162,793	592,866
TOTAL FUNDING	70,802,207	67,189,705	3,612,502
EXPENSES			
Staffing (Salaries and Benefits)	73,977,578	67,730,588	6,246,990
Staff Development	104,312	116,939	(12,627)
Supplies and Services	1,484,781	1,643,510	(158,729)
Fees and Contract Services	-	-	-
Education Programs in Approved Facilities	3,988,406	3,539,050	449,356
Labour Provision	-	4,264,515	(4,264,515)
TOTAL EXPENSES	79,555,077	77,294,602	2,260,475
IN-YEAR DEFICIT	(\$8,752,870)	(\$10,104,897)	1,352,027

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)
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 (Actual)	67,959,346	90,296,788	(22,337,442)
2024-25 (Revised Budget)	71,899,509	82,764,914	(10,865,405)
2025-26 (Budget)	70,802,207	79,555,077	(8,752,870)

Note: 2023-24 Actual expenses included approximately \$12.0 million of retro pay for Bill 124 and collective agreement settlements.

Special Education – Pupil Enrolment

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

Year	Pupil Enrolment
2021-22 (Actual)	5,523
2022-23 (Actual)	5,652
2023-24 (Actual)	5,678
2024-25 (Actual)	5,914
2025-26 (Projected)	5,830

Special Education – Staffing Complement

Below, by type of employee, is a summary of the increase in Special Education staffing complement from the 2024-25 budget to the draft 2025-26 budget.

Staff	Staffing Sept. 1, 2025	Staffing Sept. 1, 2024 *	FTE Increase (Decrease)
Support Staff:			
Jordan Principle – Student Support Workers *	-	25.5	(25.5)
Student Support Workers (SSW) *	541.0	552.0	(11.0)
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	76.0	-
Support Worker for the Deaf and Hard of Hearing (SWDHH)	19.0	20.0	(1.0)
Psychologist and Speech (incl. Supervisor)	15.0	18.5	(3.5)
Supervisor of Behaviour Services	1.0	1.0	-
Applied Behavioural Analysis (ABA) Facilitator	5.0	5.0	-
Board Certified Behaviour Analyst (BCBA)	5.0	5.0	-
Special Education Consultants	8.0	8.0	-
Early Math Intervention *	1.0	1.0	-
Transition Service Needs Navigator *	1.0	1.0	-
Administrative Support	3.0	3.0	-
Principal of Special Education	1.0	1.0	-
Sub-total	681.0	722.0	(41.0)
Elementary Teachers:			
Blind & Deaf	10.0	10.0	-
Teachers (GAINS and HUBS) incl. Prep	63.8	93.1	(29.3)
Learning Support Teacher (LST) *	70.5	70.0	0.5
Sub-total	144.3	173.1	(28.8)
Secondary Teachers:			
My Achievement Pathway to Success (MAPS)	25.0	24.3	0.7
Administration	3.7	3.7	-
STEPS (Skills to Enhance Personal Success) / Community Living	41.3	41.3	-
Learning Support Teacher (LST), incl. Blind/Vision	19.0	19.0	-
Sub-total	89.0	88.3	0.7
Agency:			
Teachers (Including Principal)	28.0	28.0	-
Sub-total	28.0	28.0	-
Total	942.3	1,011.4	(69.1)

* Prior period FTE has been revised to reflect actual

** Note: This budget was prepared before the special education staffing meetings were finalized and reflects the best estimate available at that time.

Changes in Special Education staffing is impacted by the needs of individual learners, restructuring of supports for students in the RISE program and other cost reduction measures noted in the MYFRP.

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

For 2025-26, the Board will be offering the GAINS program in 50 classrooms across 29 elementary schools. Five new GAINS classrooms will be added in 2025-26 at Amherstburg Public School, Roseville Public School, Coronation Public School, King Edward Public School and Eastview Horizon Public School .

For 2025-26, the Board will be offering the STEPS program in 31 classrooms across 12 secondary schools. One new STEPS classroom will be added in 2025-26 at Erie Migration District School.

In 2025-26, the Board will be introducing 5 Remediation Hubs (Hubs) located at Maxwell Public School, Eastview Horizon Public School and Hetherington Public School. This structured teaching environment is designed to support individuals with autism, developmental disabilities or those with a GAINS profile, focusing on visual structure, predictability, and individualized learning to promote student independence and success. Remediation Hubs are designed to support IEP goals, and provides a highly structured, low distraction setting that fosters skills development in academics, communication, socialization and daily living. 5.0 FTE teachers will be supporting students in the Remediation Hubs.

6 Transportation

Grants

The Student 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 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;

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.

Ongoing 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.

For 2025-26, each school board will receive an increase of at least 2.5% over the 2024-25 funding

Also new for 2025-26, all student transportation consortia must implement a formal opt-in and/or opt-out process to maximize the efficiency and effectiveness of transportation planning and operations.

Expenses

The budget reflects the Board's proportionate share (based on ridership) of the Transportation Consortium's expenses. Included in Transportation expenses is \$0.7 million for transportation of students to Maryvale and the Regional Children's Centre. Transportation expenses are budgeted to decrease \$50,000.

2025-26 Transportation Deficit – Summary

Below is a summary outlining the 2025-26 Student Transportation Deficit:

Description	Amount
STUDENT TRANSPORTATION FUND (STF)	
Bus – Vehicle Amount	\$6,676,023
Bus – Fuel Amount	2,242,418
Bus – Driver Amount	5,535,325
Spare Capacity Component	479,633
Buses – Non-Refundable HST Amount	322,561
Retention/Recruitment Component	609,723
Contracted Taxis Component	50,651
Public Transit Component	242,565
Local Priorities and Operations Component	1,492,337
School Bus Rider Safety and Training	32,560
TOTAL STF	17,683,796
EXPENSES:	
Administration	471,831
Transportation	18,646,451
Supplies & Services	183,236
Rent	32,837
TOTAL EXPENSES	19,334,355
TOTAL DEFICIT	\$1,650,559

7 Capital Budget

Summary of Capital Budget:

Below is a summary of the projected 2025-26 Capital Budget, which is fully funded by Ministry of Education grants:

Description	2025-26 Projection	2024-25 Original Budget	Increase / (Decrease)
Capital Projects – Renewal	\$4,874,901	\$6,418,841	(\$1,543,940)
Capital Priorities – Major Capital Programs <small>(new Lakeshore PS, addition, Northwood PS addition, Queen Elizabeth PS addition, Glenwood PS addition, Roseland PS addition)</small>	19,848,293	18,740,668	1,107,625
Full Day Kindergarten	-	3,201,192	(3,201,192)
EarlyON Child and Family Centre	-	471,520	(471,520)
Child Care (including retrofitting school spaces)	82,792	3,092,188	(3,009,396)
Temporary Accommodations (portables)	-	358,736	(358,736)
Minor Capital	1,394,664	1,411,544	(16,880)
School Condition Improvement	18,804,872	20,399,121	(1,594,249)
Short Term Interest on Capital	749,829	2,437,407	(1,687,578)
TOTAL CAPITAL BUDGET	\$45,755,351	\$56,531,217	(\$10,775,866)

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, Queen Elizabeth PS addition, Glenwood PS addition and Roseland PS addition.

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):

Childcare 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 \$640,000 (\$359,000 in 2024-25). This funding may be used for portable moves and purchases, as well as for operating lease costs for temporary instructional space. The full allocation for \$640,000 has been set aside for operating, and therefore not shown in the capital summary above. It may be used for either capital or operating.

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.

Minor Capital (IT):

This represents the budgeted amount for classroom computers (\$1,394,664) and other IT capital items. The classroom computers budget is consistent with the prior year. 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 2025-26, 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. During 2025, certain of the Board's schools and

administrative facilities were assessed under the new phase of the Ministry Condition Assessment Program, the results of which are currently unknown.

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 2025-26 approximates \$18.0 million (2024-25 - \$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 as noted below, and reflects the use of carryover amounts from prior years.

The following summary 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/SRA	\$7,800,000
Queen Victoria Public School HVAC system upgrades, BAS upgrades, exterior doors	SCI	6,000,000
Gore Hill Public School Windows, exterior doors, pavement (play space and parking lots), masonry restoration, HVAC system upgrade, electrical upgrade	SCI	3,500,000
M. D. Bennie Windows, exterior doors, masonry restoration, FDK upgrade, washroom upgrade	SCI	3,500,000
Harrow Public School Washroom upgrades, interior upgrades (ceiling tiles, painting, flooring, infill of open quad,) HVAC upgrades, electrical upgrades exhaust, office renovations	SRA	2,500,000
Massey Secondary School HVAC system upgrades, floor replacement, millwork repairs, site restoration	SCI/SRA	2,500,000
Hugh Beaton Public School Parking lot repairs, site grading, FDK play space upgrades	SCI	1,100,000
Southwood Public School, McWilliam Public School, Gosfield North Public School HVAC upgrades	SRA	1,640,000

Project Description	Funding Source	Projected Cost
Riverside Secondary School Track amenities	SRA	780,000
Belle River Public School Window replacement, fencing	SRI/SRA	900,000
Public Address systems – various schools	SCI	680,000
Roseville Public School Parking lot upgrades, site grading, FDK play space upgrades, electrical upgrades	SCI	650,000
Westview Freedom Academy Gym Divider replacement	SCI	200,000
Bellewood Public School Dedicated daycare washroom	SRA	175,000

Short Term Interest on Capital:

This represents the short-term interest on capital projects not yet permanently financed including Erie Migration District School, Beacon Heights Public School, Northwood PS addition, Queen Elizabeth PS addition, new elementary school in Lakeshore, 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 and prior will expire March 31, 2026
- 2024-25 school year renewal allocations will expire March 31, 2027
- 2025-26 school year renewal allocations 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.

8 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 \$2.2 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	2,200,000
1.2	Additional Allowable School Board Administration Expenses $3.44\% \times \text{Schedule 10ADJ, item 90, column 30}$	18,409,135
1.3	Reduction to Limit due to Class Size Non-Compliance $(\text{item 1.1} + \text{item 1.2}) \times 0.00\%$	0
1	Total School Board Administration Expense Limit.....Sum of items 1.1 to 1.3	20,609,135
	CALCULATION OF NET SCHOOL BOARD ADMINISTRATION EXPENSES	
2.1	Compliance - Total School Board Administration Operating Expenses $(\text{Schedule 10ADJ, col. 30, items 64} + 65 + 66)$	13,876,305
	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-Regional 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.....Item 2.1 less item 2.2	13,876,305
3	School Board Administration Limit minus Net Expenses.....Item 1 less item 2	6,732,830
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	46,273,330
	.....Section 1B, item 1.4	
1.2	Student Transportation Fund	17,683,796
	.....Section 1B, item 1.5	
1.3	5% of total Classroom Staffing Fund, Learning Resources Fund and Special Education Fund	20,842,629
	.....5% x (Section 1B, items 1.1, 1.2 and 1.3)	
1	Facilities and Transportation - Gross Limit	84,799,755
	.....Sum of items 1.1 to 1.3	
	Adjustments to the Facilities and Transportation Limit	
2.1	Transfer to Deferred Revenue - SRA	-6,206,700
	.....subtract Schedule 5.1, item 10.3, col. 2	
2.2	Transfer to Deferred Revenue - RNE	-180,639
	.....subtract Schedule 5.1, item 10.4, col. 2	
2.3	Transfer from Deferred Revenue - SRA - Operating	1,331,799
	.....Data Form A2 - School Renewal, item 5	
2.4	Transfer from Deferred Revenue - RNE - Operating	180,639
	.....Schedule 5.1, item 10.4, col. 6	
2	Total Adjustments to Facilities and Transportation Limit	-4,874,901
	.....Sum of items 2.1 to 2.4	
3	Facilities and Transportation Limit	79,924,854
	.....Sum of item 1 + item 2	
	CALCULATION OF NET FACILITIES AND TRANSPORTATION EXPENSES	
4.1.1	Transportation Expenses for Compliance	19,632,355
	.....Schedule 10ADJ, col. 30, items 68 and 69	
4.1.2	Pupil Accommodation Expenses for Compliance	44,223,599
	.....Schedule 10ADJ, col. 30, items 70 and 71	
4.1	Facilities and Transportation - Gross Expenses	63,855,954
	.....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	63,855,954
	.....Item 4.1 less item 4.2	
5	Facilities and Transportation limit minus net expenses	16,068,900
	.....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	534,160,353
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, Total Capital 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 3A item 1.3.3 col. 20 + Schedule 9 item 8.51	0
2.1	In-year Revenues for compliance purposes.....Item 2.1.1 - item 2.1.2 - item 2.1.3	534,160,353
2.2	In-year Expenses for compliance purposes.....Schedule 10ADJ, item 90, col. 30	535,149,277
2.3	In-year surplus (deficit) for compliance purposes.....Item 2.1 - item 2.2	-988,924
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 2023-24.....2023-2024 Financial Statements, Compliance Report item 1.3	-5,341,750
3.2	In-year surplus/(deficit) for compliance purposes from 2024-25.....2024-2025 Revised Estimates, Compliance Report item 2.3, please update to current projected in-year position	-3,920,296
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"	Yes / Oui
	Maximum Allowable Deficit	
4.1	Operating allocation to be used in compliance calculation.....Section 1A, item 7	489,786,156
4.2	1% of operating allocation	4,897,862
4.3	Prior year accumulated surplus available for compliance.....Schedule 5, item 3, col. 1	32,266,002
4.4	Maximum allowable amount of in-year deficit.....Lesser of item 4.2 and item 4.3	4,897,862
4	Does in-year deficit exceed the maximum allowable amount? (Note 1)	No / Non
	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

Multi Year Financial Recovery Plan

Greater Essex County DSB

FINANCIAL RECOVERY PLAN

2024-25 to 2026-27



Submission to the Ministry of Education

November 30, 2024

The Greater Essex County District School Board (the “Board”) received approval from the Ministry of Education (the “Ministry”) to incur a projected in-year deficit of \$6,379,834 in the 2024-25 school year. As per the direction from the Ministry, the Board is submitting this Multi-Year Financial Recovery Plan (“MYFRP”) in accordance with relevant legislative regulations. The MYFRP outlines the Board’s plan to address existing and future financial pressures, with the objective of achieving a balanced budget by 2026-27.

The Current Financial Picture:

Revenues:

The Board’s revenue is substantially derived from its student enrolment. A summary of the Board’s five-year enrolment trends is outlined in the following chart:

Panel	2020-21	2021-22	2022-23	2023-24	Projected 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

Consistent with trends across the province, the Board experienced enrolment decreases in 2020-21 and 2021-22, coinciding with the COVID-19 pandemic with families choosing to homeschool their children or delay entry for kindergarten-aged students. Post pandemic, the Board’s enrolment has not returned to its pre-pandemic levels and declining enrolment has persisted and is projected for the 2024-25 school year.

The Board’s practice is to adopt conservative enrolment projections in its budget, based on known enrolments at the time of budget preparation. Revised estimates, reflecting student enrolment as at October 31st, will be prepared and it is anticipated that student enrolment will increase. This will result in the elimination / reduction of the Declining Enrolment grant, offset by incremental Core Education Funding. However, incremental staffing costs are anticipated to address the revised student enrolment.

Accumulated Surplus:

Through strong fiscal management and prudent use of its resources, the Board has successfully maintained a strong Accumulated Surplus position as illustrated in the following chart:

Accumulated Surplus	Actual – September 1, 2023	2023-24 Revised Estimates	Projected Balance – September 1, 2024	2024-25 Preliminary Budget	Projected Balance – August 31, 2025
Operating	\$31,413,803	(\$8,838,904)	\$22,574,899	(\$6,245,471)	\$16,249,428
Capital	13,301,306	(1,029,113)	12,272,193	(1,080,629)	11,191,564
Capital Adjustment –	-	947,992	-	946,266	-
Other – School Budgets	51,153	-	51,153	-	51,153
Total	\$44,766,302	(\$8,920,025)	\$34,898,285	(\$6,379,834)	\$27,048,645

The decision to budget for a deficit in 2024-25 and utilize Accumulated Surplus, was not taken lightly, considering that in 2023-24, the Board budgeted for a deficit of \$8,920,025, representing 2 percent of its operating allocation. While the year-end process is still ongoing, the Board expects to finalize its 2023-24 fiscal year with a deficit exceeding 1 percent of its operating allocation.

The 2024-25 in-year deficit of \$6,379,834 represents 1.4 percent of the Board’s operating allocation.

Major Factors Contributing to the Deficit:

The deficits in both the 2023-24 and 2024-25 fiscal years are influenced by similar factors. Specific to the 2024-25 fiscal year, the following funding areas represent major contributors to the projected in-year deficit:

- Special Education – Deficit of \$10,104,897
- Supply Staff – Deficit of \$8,600,000
- Student Transportation – Deficit of \$2,922,984
- Justice, Inclusion, Equity and Diversity – Deficit of \$1,087,019
- Unfunded Federal Statutory Benefits – Deficit of \$5,600,000

A significant portion of these deficits are managed through the use of non-enveloped Core Education funding which is insufficient to support these pressures.

In the area of Special Education, the Board has over 800 positions that are not prescribed by the education funding formula but are considered key to providing supports to students. Additionally, increases to the non-staff portion of benchmarks do not reflect the reality of current market conditions and the rise of inflation, which is also a contributing factor to the deficit.

These significant factors are described in further detail in the MYFRP under “Cost Pressures”.

The Board would like to highlight that the preliminary in-year deficit of \$6,379,834 is inclusive of the following of cost reduction initiatives already implemented to reduce the amount of the projected in-year deficit:

- Reduction of 22.5 FTE elementary teachers due to realignment of a French Immersion Program, Learning Support Teachers, RISE teachers and declining enrolment.

- Reduction of 1.0 FTE secondary school literacy consultant.
- Elimination of Board initiatives and contingencies.
- Reduction in office supplies expenses.
- Reduction in textbooks and classroom supplies.
- Reduction in Administration expenses such as professional development, supplies, services.
- Elimination of secondary school Part Time School Aides.
- Elimination of central budget for student athletic transportation.
- Elimination of furniture replacement program.
- Relocation of Media Services from a leased location to the Board Office (effective January 1, 2025).
- Incorporation of more aggressive rental revenues and interest income projections.
- Reduction in staff / teacher supply budgets through strategies via the Board's Attendance Support Program; and
- Adjustments to building temperatures across the system to mitigate utilities costs.

Administration has made all efforts to identify cost reduction measures within non-staffing areas. However, with 80 percent of the Board's expenditures represented by salaries and benefits, an in-year deficit is unavoidable if current student programming is maintained, particularly in areas serving students with special education needs.

General Strategies to Retire the Deficit:

The Ministry has directed the Board to achieve a balanced budget by 2026-27 and maintain a balance in its accumulated surplus of at least 2 percent of the Board's operating allocation. Using the Board's 2024-25 operating allocation as a guide, the accumulated surplus target is currently estimated to be \$8,985,139.

The guiding principles used to develop the MYFRP include:

1. Examining all non-salary expenditures for potential cost saving measures as a first priority.
2. Examining all central office staffing for potential cost saving measures in order to reduce impacts to student programs.
3. Examining all non-funded student programs for potential elimination.
4. Ensuring that reductions proposed in the MYFRP limit the impact to student programs, student achievement, and that the Board's most vulnerable students continue to be supported.
5. Ensuring cost reduction measures are sustainable over the long term so that balanced budgets can be achieved.

Significant measures reflected in the MYFRP include the following:

- Eliminating the Elementary International Baccalaureate program.
- Phasing out the Secondary Pre-International Baccalaureate and International Baccalaureate programs.
- Restructuring supports for students in Reaching Individual Success and Excellence ("RISE").
- Reducing NBE and central office positions.
- Reducing unfunded psychologist and speech language pathologist positions.

- Reducing unfunded Social Worker positions; and
- Reducing the Occasional Staff (Absences) budget to align with prior years' actual experience.

Given the Ministry's direction that the Board balance its budget by 2026-27, and with the 2024-25 school year well underway, cost reduction measures will be substantially implemented in 2025-26.

The Board is also working with its planning consultant to evaluate specialized programs such as English-As-a-Second Language and French Immersion. This review may result in future boundary changes, and changes in locations of specialized programs to ensure that the on-the-ground ("OTG") capacity at Board facilities and space are maximized and efficiently used. This initiative will support the Board's sustainability over the long term.

Conclusion:

The MYFRP presents a reasonable plan to achieve reductions in the Board's cost structures, while minimizing the impacts on student programs and related supports, and prioritizing student achievement.

The MYFRP has been approved by the Board of Trustees, as presented, at its Public Session meeting of November 5, 2024.

The following chart provides a financial summary of the measures and cost pressures of the MYFRP, which are discussed in greater detail in the "Impact Assessment of Measures and Cost Pressures" section of the MYFRP.

	2024-25	2025-26	Total
2024-25 In-Year Projected Surplus (Deficit)	\$(6,379,834)		
Measures to Balance (Negative is a savings)			
Eliminate International Baccalaureate Program – PYP	-	\$(364,951)	\$(364,951)
Phase out International Baccalaureate Program – Secondary	-	(615,777)	(615,777)
Restructuring supports for students in RISE	-	(3,823,829)	(3,823,829)
Reduce Non-Bargaining Employee positions	(159,900)	(78,000)	(237,900)
Reduce Central Office positions	(710,300)	(714,800)	(1,425,100)
Reduce Psychologists / Speech Language Pathologists positions	-	(522,150)	(522,150)
Reduce Social Worker / Attendance Counsellor positions	-	(226,800)	(226,800)
Reduce budget for Occasional Staff (Absences) costs	(500,000)	-	(500,000)
Total Measures Identified	(1,370,200)	(6,346,307)	(7,716,507)
Cost Pressures			
Student Transportation	-	600,000	600,000
Insurance	-	50,000	50,000
Classroom Technology	-	600,000	600,000
Total Cost Pressures	-	1,250,000	1,250,000
Net (increase) decrease of Measures and Cost Pressures	1,370,200	5,096,307	6,466,507
2024-25 In-Year Projected Surplus (Deficit) remaining	\$(5,009,634)	\$86,673	

The projected Accumulated Surplus (Deficit), reflective of the measures and cost pressures included in the MYFRP is outlined in the chart below. This is predicated on the assumption that there are no further changes to cost structures between 2024-25 and 2025-26.

It is anticipated that the Board will retain a sufficient level of its operating accumulated surplus, post implementation of the MYFRP, to support its long term sustainability.

Opening Operating Accumulated Surplus (Deficit) – September 1, 2023	\$31,413,803
2023-24 In-Year Surplus / (Deficit) – projected	(8,920,025)
2024-25 In-Year Surplus / (Deficit) – projected	(5,009,634)
2025-26 In-Year Surplus / (Deficit) – projected	86,673
Ending Operating Accumulated Surplus (Deficit) – August 31, 2026	\$17,570,817
Operating Allocation – based on 2024/25 Ministry funding	\$8,985,139

Factors causing the in-year deficit:

Described below are the primary factors causing the 2024-25 in-year deficit of \$6,379,834.

Special Education Funding – Deficit \$10,104,897:

Special Education funding continues to be insufficient to support the Board's programs designed to address the specific needs of individual students. Due to long wait lists for supports / assessments for their children and due to underfunding of community services and agencies, many families are relying on the Board to provide these much needed supports so that their children do not lag further behind in their education. The Special Education funding formula does not contemplate this reality and is inadequate in addressing the growing and complex needs of students.

The Board offers a range of special education programs and services, supported by staff who work in partnership with administration, teaching staff and other education support staff to strengthen student learning, growth, and development. One of its most significant Special Education costs is related to its fully self-contained classrooms. With a growing influx of students with complex special education needs, it is apparent that many of these students cannot be accommodated in a regular classroom. The fully self-contained classrooms are capped at an enrolment of 10 students, or if all of the students have autism, enrolment is limited to 6 students. Many times, these students require additional support staff beyond the regular complement of a teacher, educational assistant, and developmental service worker. For 2023-24, a need for 6 additional classrooms was identified but not provided for due to funding issues. This led to 50 students being placed in a regular classroom and requiring substantial support for their classroom needs.

In conjunction with the above, the Board only receives funding for 32.0 FTE support staff, based on the formula in Core Education Funding. Given a special education enrolment projected to approximate 6,000 students in 2024-25, this area is a significant challenge for the Board. The 2024-25 budget includes salary and benefits expenses for over 800 unfunded positions in the areas of Special Education, consultants, paraprofessionals, and education support workers, which are not prescribed by the Core Education funding formula.

Below is a summary of the Board's historical trends of the past six fiscal years of Special Education funding and expenses.

Year	Funding	Expenses	Surplus / (Deficit)
2019-20 (Actual)	\$55,144,001	\$57,583,684	(\$2,439,683)
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)

The table below provides a historical summary of Special Education pupil enrolment for the past six years. Approximately 17 percent of the Board's student enrolment is comprised of students with special educational needs.

Year	Pupil Enrolment
2019-20 (Actual)	4,200
2020-21 (Actual)	4,568
2021-22 (Actual)	5,523
2022-23 (Actual)	5,652
2023-24 (Actual)	5,678
2024-25 (Budget)	5,943

It is also important to highlight that transportation costs for students with special education needs is also a cost pressure for the Board. Many times, students require transportation for safety reasons, even when living within the walk zone. This comes at a cost not contemplated in either the Special Education Fund or Student Transportation Fund.

Supply Costs – Deficit \$8,600,000:

Similar with the trends across the province, the Board is experiencing high rates of staff absenteeism and associated supply costs. In 2024-25, the Board is projecting to receive \$6.0 million in funding through the Classroom Staffing Fund for teacher supply costs but is projecting expenses to approximate \$14.6 million, resulting in a deficit of \$8.6 million in this area. With sick leave provisions being negotiated centrally and more cognitive-related staff illnesses being experienced, the Board is having to cover these costs through non-enveloped areas of the Core Education Funding. The need to rely on occasional teachers exacerbates the funding gap in statutory benefits, as described below.

The Board works with School Boards Cooperatives Inc. to support its attendance management program to facilitate return to work protocols for staff. With sick leave provisions being centrally negotiated, there are financial burdens for individual school boards in managing escalating sick leave costs.

Student Transportation – Deficit \$2,922,984:

For many years, student transportation funding has not kept up with costs. While a new transportation funding formula was implemented in 2023-24, it still falls short in providing sufficient funding to cover student transportation expenses.

The Board values the importance of operating an efficiently run transportation consortium, however bus operator costs exceed the funding benchmarks provided by the Ministry. It is becoming increasingly difficult for the transportation consortia to negotiate agreements with bus operators, who cite their own cost pressures. The Board's transportation consortium recently negotiated two year agreements with its bus operators for amounts that exceed Ministry funding, ensuring uninterrupted student transportation services until August 31, 2025. However, based on recent negotiations elsewhere in the Province, the Board anticipates that transportation costs will continue to exceed Ministry funding as new agreements are negotiated for the 2025-26 school year.

Justice, Inclusion, Equity and Diversity – Deficit \$1,087,019:

Strategic alignment of resources to the Board's goals is paramount in ensuring funding is spent advancing the best interest of all stakeholders. The Board remains committed to the work in the areas of justice, inclusion, equity, and diversity ("JIED") by ensuring that all schools are safe spaces to learn and work. The Board continues its work on the Dismantling Anti-Black Racism Strategy, 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.

To support JIED, the 2024-25 budget includes investments in staffing (8.0 FTE), professional development and related supplies and services, totalling \$1,313,245. Ministry funding to support JIED of only \$226,404 is received.

Unfunded Statutory Benefits – Deficit \$5,600,000:

The Board is required to remit Canada Pension Plan and Employment Insurance premiums to the Receiver General in accordance with the requirements of the Canada Revenue Agency. These premiums are non-discretionary expenditures of the Board. The Classroom Education Fund provides benchmark funding of 9.59% benefits on a benchmark wage rate of \$83,317. However, the average benefit rate for teachers is approximately 13.9%. Therefore, just on teacher salaries alone, the Board approximates that it is underfunded for benefits expenses by \$5.6 million. Furthermore, statutory benefits on payments related to Bill 124 remedies are unfunded.

Other:

Other expense pressures in the 2024-25 budget include increases in expenses which exceed the 2 percent non-staff benchmark increase offered under the current core education funding formula. The benchmark increases fall below the current rate of inflation. As a result, the Board is experiencing cost pressures including utilities and insurance premiums. The Board continues to experience continued price volatility in the competitive procurement of goods and services, often exceeding the current rate of inflation.

In the development of the MYFRP, the Board has intentionally included Measures that designed to minimize the impact on student programs, particularly with its most vulnerable learners.

Measure / Cost Pressure	Impact/Comments	FTE Impact
1. Reduction of Non-Bargaining Employee ("NBE") positions	<ul style="list-style-type: none"> • Positions will be eliminated via attrition. • Positions are at a central level and do not impact student programming. • Positions will be eliminated in 2024-25. 	2.0
2. Reduction of other Central Office positions	<ul style="list-style-type: none"> • Positions are from several central departments. • Positions will be eliminated via attrition, where possible. • Positions will be eliminated during the current year and in 2025-26. 	15.5
3. Eliminate the International Baccalaureate ("IB") Primary Years Program ("PYP")	<ul style="list-style-type: none"> • IB – PYP is not funded by the Ministry of Education. • The curriculum being taught is based on the Ontario curriculum. • IB – PYP ends in Grade 6 as the Board does not have a Middle Years program (Grades 7 and 8). • IB – PYP schools have open boundaries, resulting in enrolment pressures and increased transportation costs. • Elimination of the IB – PYP will result in reduction of expenses including additional staffing, program fees, teacher professional development, teacher resources, release time and student transportation for out of boundary students. 	1.0
4. Phase out of the International Baccalaureate ("IB") Secondary and Pre-International Baccalaureate Programs	<ul style="list-style-type: none"> • IB – Secondary is not funded by the Ministry of Education. • The curriculum being taught is based on the Ontario curriculum. • Enrolment in the Pre- IB programs significantly declines after Grade 10. • The number of graduates with a full IB diploma in 2023-24 was 44 students. • Pre-IB programs will be eliminated in 2025-26. • Grade 11 IB Secondary program will be eliminated in 2025-26. • Grade 12 IB Secondary program will be phased out with the last in-take in 2025-26. 	2.8

Measure / Cost Pressure	Impact/Comments	FTE Impact
5. Reduce unfunded Social Worker positions	<ul style="list-style-type: none"> • Current Core Education funding allocation supports a total of 14.0 FTE social worker positions, through two enveloped allocations. • The Board has two unfunded positions which will be eliminated. • Through the Mental Health and Wellness allocation and the Student Safety and Well-Being allocation, programs are offered to assist staff to intervene and support students: <ul style="list-style-type: none"> ○ Applied Suicide Intervention Skills Training. ○ Violence Threat Risk Assessment Training; and ○ A Special Assignment Teacher to support educators with integrating mental health and well-being strategies in their daily instruction. 	Reduce unfunded Social Worker positions
6. Reduce Psychologists / Speech Language Pathologists	<ul style="list-style-type: none"> • Current Special Education staffing include unfunded positions related to Psychological / Psychoeducational supports and Speech Language Pathologists. • In total, the Board has 17.5 FTE positions in these areas which are not funded through the education funding allocations. • A total of 5.0 FTE positions will be eliminated. • The direct services offered to students by Speech Language Pathologists and Communicative Disorder Assistants will be reduced. <ul style="list-style-type: none"> ○ A mixed model of consultation and direct service will be implemented. • The direct services related to psychological assessments will transition to a centralized list, which will ensure that students have equal access to the necessary assessments, regardless of which staff member is available. 	5.0
7. Restructuring supports for students in Reaching Individual Success and Excellence ("RISE")	<ul style="list-style-type: none"> • A recent review of the RISE program highlighted several areas of concern: <ul style="list-style-type: none"> ○ Program resulted in mixed academic results and that it is not universally effect. 	34.5

Measure / Cost Pressure	Impact/Comments	FTE Impact
	<ul style="list-style-type: none"> ○ Program predominantly serves white, male, English-speaking students, suggesting equitable access for marginalized groups. ○ Impact on secondary school pathways was identified with some students steered towards locally developed courses. ○ Program limits exploring other potentially more effective support services; and ○ Families are seeking external services to support their children outside of the support offered by the RISE program. • The Board has a total of 216.4 FTE Teachers and 441.0 FTE Education Assistant positions, primarily supporting Special Education programs, which are not prescribed or funded through the Special Education funding envelope. • The RISE program will be restructured with students transitioning to their homeroom classes with dedicated support. • The Board will re-examine its special education resource allocation, professional development for educators to ensure that they have the necessary skills and resources for meeting the needs of all students. <ul style="list-style-type: none"> ○ Includes professional learning on Universal Design for Learning (“UDL”) and Differentiated Instruction (“DI”) that will benefit all students • The Board will leverage this opportunity to examine class sizes, academic consistency, equitable access, and a more inclusive learning environment for its students. 	
8. Reduce Occasional Staff (Absences) Budget	<ul style="list-style-type: none"> • This is a budget reduction to align projected expenses with the prior years’ experience, reflective of the positive impact of the Board’s attendance management system. 	-

The total FTE reduction of these measures is 62.8.

Risks associated with the MYFRP:

The 2024-25 budget represents an estimate of the revenues and expenses of the Board for its fiscal year. Inherently, the budget is developed based on information informed through a set of assumptions and actual results may vary. Likewise, the MYFRP is a multi-year projection based on assumptions which may vary from actual results. The following areas have been identified as risks associated with the MYFRP.

Enrolment:

Since the resumption of in-person learning after the COVID-19 pandemic, student enrolment has not recovered to pre-pandemic levels. While the Board is conservative in its enrolment projections, enrolment continues to decline. Should the Board continue to experience decreases in enrolment greater than its budget projections, further cost reductions may be required over the longer term to adjust cost structures to realign with Ministry funding.

With the planned elimination of the IB-PYP and phase-out of the IB-Secondary programs, there is a risk that students participating in these programs may elect to continue their studies at the coterminous board which offers similar programs. At this time, the Board is unable to quantify the number of students who may choose to enrol elsewhere starting in 2025-26.

The Board continues to experience increasing enrolment of students with special education needs. The area of Special Education, as previously described, is a significant cost pressure to the Board. Should enrolment of students with special education needs continue to grow, this may result in further cost pressures not contemplated by the MYFRP.

Student Programs and Services for Students:

Reductions of 5.0 FTE positions in the Special Education areas of speech language assessments and psychological assessments may result in longer wait times for students to receive assessments. It is widely recognized that community services are under funded and that families are increasingly relying on school boards to provide these much needed services. Student achievement may be impacted by delays in timely assessments.

Ministry Funding changes:

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). The purpose of the Ministry’s review of education funding was 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 MYFRP is based on the assumption that Ministry funding will remain substantially unchanged from 2024-25 to 2026-27. Impact of changes in the education funding formula, including the update of data from the 2021 census, enveloping provisions, and requirements to recognize deferred revenue in-year may have significant impacts on the Board’s MYFRP.

Inflation:

The increases to the non-staff benchmark to address inflation and rising operating expenditures continues to be funded at a rate below the current rate of inflation.

It is the policy of the Board to procure goods, services, and construction necessary for the operation of schools and other offices in an environmentally responsible, efficient, and cost-effective manner. Despite procuring goods and services through a transparent, competitive procurement process, many negotiated agreements are resulting in cost increases exceeding the increases in the non-staff benchmarks in the Core Education funding formula.

- Utilities, electricity, and water costs are expected to rise between 10 – 15% in 2024-25 due to the carbon tax and refurbishment of nuclear power facilities.
- Insurance premiums are anticipated to increase 5 – 7% due to the increase in climate-influenced natural events and increased cyber activities.
- Student transportation agreements between the Board's transportation consortium and bus operators expire in August 2025. Current market conditions indicate that the Board should anticipate transportation cost increases in excess of the increases to the non-staff benchmarks. A high-level estimate has been included in the MYFRP, but actual results may vary significantly.

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

Other Unquantifiable costs:

The Board may incur costs which cannot be reasonably predicted or estimated, such as legal settlements or grievances and expenses related to employee future benefits. Capital expenses related to Administration buildings are also not contemplated in the MYFRP, nor funded by the Ministry. Unquantifiable costs may have a significant impact on the MYFRP.

Next Steps:

Administration will submit the MYFRP to the Ministry of Education no later than November 30, 2024, as instructed by the Ministry in their correspondence with the Board dated September 6, 2024. The Board will seek Ministry approval of the MYFRP. If approved, the Board will take the following steps:

- Assign an Administrative lead to each measure.
- Meet with union partners, the Special Education Advisory Committee, and provide opportunities for public consultation on the manner in which the measures will be implemented.
- Develop a communication plan to share information and progress related to the implementation of the measures, where appropriate.
- Complete and submit quarterly financial reports to the Ministry of Education; and
- Provide Trustees with progress reports on the implementation of the MYFRP measures.

Should circumstances arise that impact the assumptions used to develop the MYFRP, the Board will communicate with the Ministry of Education.