GREATER ESSEX COUNTY District School Board

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2023-2024 Approved Budget

Greater Essex County District School Board | Strategic Priorities

VISION

Building Tomorrow Together

MISSION

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

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1 Introduction

1.1 Trustees

Nancy Armstrong
Town of Leamington, Pelee Island

Connie Buckler
Town of Lakeshore, Town of Tecumseh

Julie Burgess
Town of Essex, Town of Kingsville

Sarah Cipkar
Windsor Wards 3, 4 and 10

Cathy Cooke – Vice-Chairperson of the Board
Windsor Wards 5, 6, 7 and 8

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

Ron Le Clair
Town of Amherstburg, Town of LaSalle

Kim McKinley
Windsor Wards 1, 2 and 9

Christie Nelson
Windsor Wards 3, 4 and 10

Linda Qin
Windsor Wards 1, 2 and 9

Ayah Khanafer
Student Trustee - City

Paige Hawkins
Student Trustee - County

Role of the Trustee

Trustees are members of the school board. They provide an important link between local communities and the school board, bringing the issues and concerns of their constituents to board discussions and decision making. Trustees are elected every four years during municipal elections.

Under the law, only the elected board has the power to make decisions. Trustees do not have individual authority, but do have an important role to play as members of the board, including:

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

1.2 Senior Administration

Director of Education
Erin Kelly

Supervisory Officers	
Shelley Armstrong	Superintendent of Business and Treasurer
Todd Awender	Superintendent of Education – School Development and Design
Kari Bryant	Superintendent of Education – Elementary Staffing and IT
Josh Canty	Superintendent of Education – Student Success, Alternative Education & Equity
Shelly Duben	Superintendent of Education – Student Well-Being
Dr. Jeff Hillman	Superintendent of Education – School Effectiveness / Parent Engagement
Vicki Houston	Superintendent of Human Resources
Dr. Clara Howitt	Superintendent of Education, Program and Professional Learning
Chris Mills	Superintendent of Education – Special Education

1.3 Board Profile

55 Elementary Schools
14 Secondary Schools
1 Newcomer Centre
3 Employment Assessment Centres
2 Language Assessment Centres
2 Administrative Buildings
1 Media Arts Centre

2,291 FTE Teachers
833 FTE Educational Support Staff
297 FTE School Support Staff
96 FTE Para Professional Staff
294 FTE Facility Services Staff
107 FTE Board Administration Staff

Projected Day School Enrolment

24,355 Elementary | 11,697 Secondary | 145 International

Represent 9 Municipalities:

TOTAL BUDGET

Operating Budget - $509.4 million

Capital Budget - $80.4 million

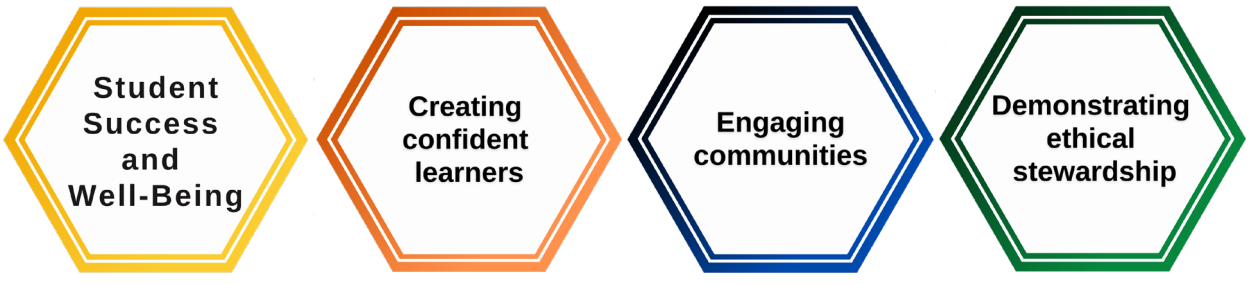
1.4 Budget Assumptions and Planning

The 2023-24 budget is developed annually using inputs guided by the following principles:

- ☑ Alignment with the Board's mission, vision and strategic priorities.
- ☑ Utilization of conservative enrolment projections.
- ☑ Adherence to all collective agreements and contractual obligations.
- ☑ Adherence to the Education Act, enveloping provisions, and guidelines for all Ministry-related funding.
- ☑ Provision for a Director's Contingency to support unanticipated expenditures.
- ☑ Maintenance of enhanced ventilation measures adopted in previous years.
- ☑ Thoughtful and responsible use of resources by striving to develop a balanced operating budget in accordance with the Education Act.
- ☑ Use of accumulated surplus, as needed, up to a maximum of 1% of operating revenue to balance the budget. Any requirements beyond this level require the Board's approval of an In-Year Deficit Elimination Plan and approval by the Minister of Education.

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

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



1.5 Budget Pressures and Risks

The budget is an estimate of the revenues and expenses of the Board for the 2023-24 fiscal year. Inherently, the budget is developed based on information informed through a set of assumptions. The Board is thoughtful in its use of resources, ensuring that funding is spent in accordance with the guidelines of the funding, and in accordance with any enveloping provisions established by the Ministry. The Board also adopts a conservative approach to its budget development, however risks still exist, as described below.

☑ Enrolment estimates – Enrolment is projected based on known enrolment at the time. As a result, enrolment projections are inherently conservative. As the start of a new school year approaches, late registrations may be realized. Changes in enrolment projections in elementary and/or secondary schools will impact grants.

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

☑ Estimates for supply/replacement staff – Budgeted replacement costs for staff have been escalating over the past two years. There are an increasing number of cognitive-related illnesses influenced by the impact of the COVID-19 pandemic. The current provisions in the sick and short-term leave program are generous and funding to address higher supply / replacement staff costs is inadequate.

☑ Special Education – Special Education is underfunded by the Ministry, and the Board has experienced funding deficits for several years. The complexity of student needs has been increasing. Enrolment of additional students with special education needs will have an impact on budget projections.

☑ Utilities – Utility expenses fluctuate and are forecasted based on the best estimation of future costs. The risks associated with utility expenses include:

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

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

☑ Capital – Aging infrastructure may result in significant unforeseen expenditures. Significant renewal needs exist across the Board's facilities, totaling $515 million, of which $57 million is identified as urgent and $150 million is identified as a high priority.

☑ Supply Chain and Commodity Prices - The economy continues to experience inflation, affecting commodity prices. While the Ministry has updated the non-school based benchmarks by 2% to address inflationary pressures, the current inflation rate is 4.5% Further, supply chain issues and a shortage of skilled trades continue to impact the region. As a result, suppliers and contractors are either not committing to long-term pricing, require price escalation clauses or pricing is significantly higher to address the risks from a supplier / contractor perspective.

☑ Claims, grievances and legal settlements – Due to the unanticipated nature of these claims and longer limitation periods for certain types of claims, a risk for unexpected settlements exists.

☑ Actuarial Assumptions – Interest and discount rates used in the 2023-24 budget are those provided in actuarial reports on employee future benefits for the fiscal year ending August 31, 2022. Actual rates may vary throughout the year resulting in either increases or decreases in employee future benefit expenses.

☑ Collective Bargaining – Collective agreements for all ETFO and OSSTF union groups expired on August 31, 2022. Terms and conditions within the agreements continue until new agreements are negotiated. Labour disruptions may arise resulting in incremental expenses and interruptions to service.

In addition to the above budget risks, the 2023-24 Grants for Student Needs funding presents pressures to school boards in balancing their budgets, due to limitations in funding to address several budget risks including inflation, occasional teacher replacement costs, utilities, student transportation and special education.

1.6 Budget Consultation

The Greater Essex County District School Board (GECDSB) community was invited to participate in an online survey between February 24 and March 31 inclusive. This is the third year in which a public budget survey was made available. In total, 1,206 responses were received, representing an increase of 49% (2021-22 - 810 responses). Open-ended questions provided more detailed responses and additional feedback to Administration.

The survey was promoted on the Board's website, Edsby, social media platforms (Facebook, Instagram, Twitter), at Public Board meetings and through a media release. The survey was distributed via email to all staff and various community partnership groups. The survey was also shared with the Indigenous Education Advisory Committee (IEAC), the Special Education Advisory Committee (SEAC), and the Greater Essex County Parent Involvement Committee (GECPIC).

Social Media Outreach:

The Board was able to generate a reach of 7,268 (2021-22 – 9,384) when promoting all budget consultation content:

Social Media Platform	Total Reach
Instagram	658
Facebook	2,642
Twitter	3,968
Total	7,268

2023-24 Public Budget Consultation Presentation:

Upon release of the budget survey, a link to a budget consultation presentation was provided directly on the cover page of the budget survey. The presentation was taped in advance and available on the Board's YouTube page. The presentation was approximately 30 minutes in length, provided information to the public about the budget process including:

- Overview of GECDSB.
- Ministry of Education Funding.
- GECDSB Funding.
- Financial Position of the Board.
- Budget Considerations.
- Budget Development Process.
- Opportunities to Provide Input.

Budget Survey:

Respondents were asked to indicate the group(s) to which they belong. A summary of the responses is presented below. Please note that the total number of respondents (1,420) exceeds

the total number of responses (1,206) as individuals could be part of multiple groups (e.g., parent/guardian and staff).

Respondent Group	Count	Percentage
Parent/Guardian	346	24.4%
Student	102	7.2%
Staff Member	895	63.0%
Community Member	63	4.4%
Community Partner	9	0.6%
Other (GECPIC)	5	0.4%
Total	1,420	100%

Participants were asked to rank their top three budget priorities to inform budget decisions and allocation of funding. The table below summarizes the responses:

Program / Initiative	**Priority #1**	**Priority #2**	**Priority #3**	**Average (%)**
Arts (Visual Arts, Music, Drama)	46	48	68	4.5%
Career / Pathway Options	33	50	41	3.4%
Clean Schools (Air and Facilities)	67	77	69	5.9%
Climate Change and Environmental Stewardship	20	20	31	2.0%
Cooperative Education	8	15	25	1.3%
Diversity, Equity and Inclusion	32	36	43	3.1%
Early Years (Kindergarten)	77	47	35	4.4%
English as a Second Language	10	15	15	1.1%
French Immersion	38	22	18	2.1%
Human Rights	8	18	20	1.3%
Indigenous Culture and Language	4	8	18	0.8%
Math Learning (Numeracy Development)	43	94	55	5.3%
Mental Health and Well-Being (Students)	**171**	**156**	**104**	**11.9%**
Mental Health and Well-Being (Staff)	**94**	**150**	**115**	**9.9%**
Ontario Youth Apprenticeship Program	7	11	17	0.9%
Online Learning	6	1	4	0.3%
Outdoor Education	30	30	53	3.2%
Reading / Writing Skills (Literacy Development)	108	91	87	7.9%
School Libraries	15	16	23	1.5%
School Renewal (Building and Facility Improvement)	50	48	57	4.3%
Special Education	**152**	**75**	**64**	**8.0%**
Specialist High Skills Major Programs	7	11	19	1.0%
Student Success	48	45	76	4.7%
Technology Education	44	40	40	3.4%
Technology Resources	40	53	68	4.5%
Other	48	29	41	3.3%
Total	**1,206**	**1,206**	**1,206**	**100.0%**

Using an average of the priorities listed in questions 3 to 5, the top three priorities identified by respondents were:

1. Mental Health and Well-Being (Students).
2. Mental Health and Well-Being (Staff).
3. Special Education.

Priorities related to Reading / Writing Skills (Literacy Development), Clean Schools and Math Learning (Numeracy Development) were the next most selected items for prioritization in the budget.

A total of 118 responses listed “Other” as one of the top three budget priorities. Of these responses, 51% were represented by the following priorities:

Budget Priority	Count
Increasing the wages of support staff (e.g. TSS, ESS, DSW, EA)	26
Hiring more support staff / proper staffing levels in schools	23
Investment in sports, athletics and extra-curricular programs	11

Refer to Section 2.4 for how the 2022-23 budget addresses strategic priorities, including public consultation.

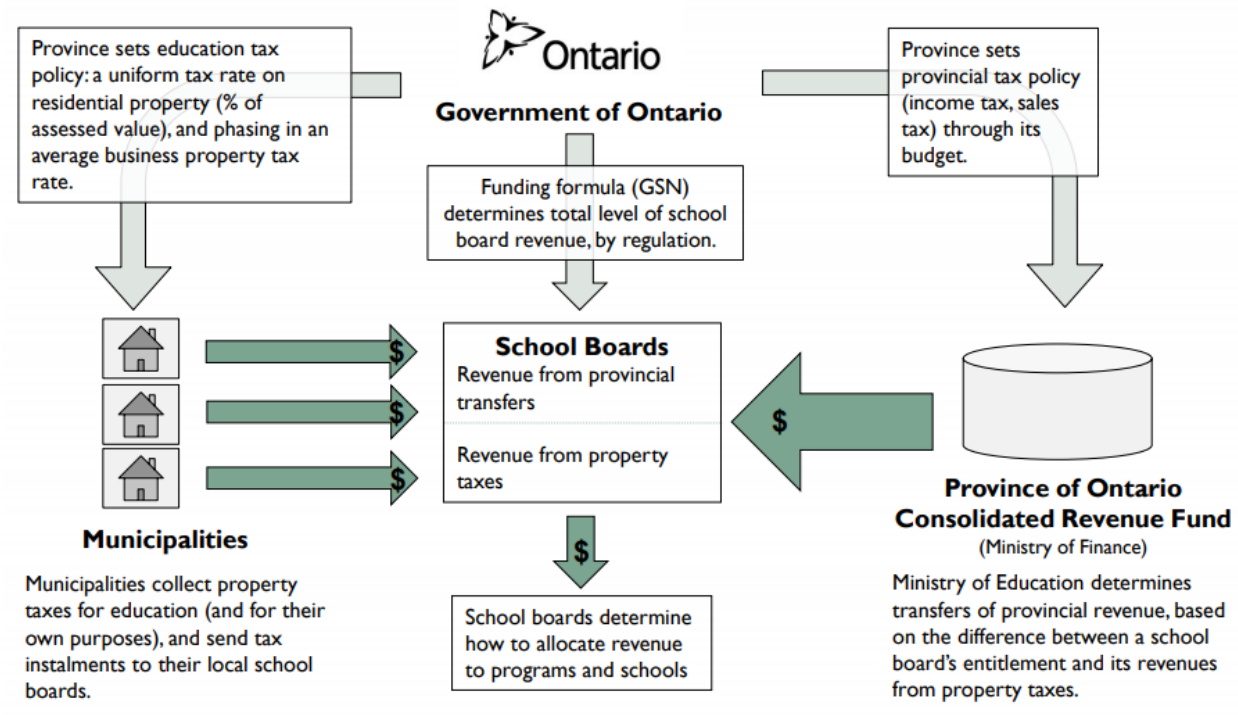
1.7 Summary of Changes in the 2023-24 Grants for Student Needs

Under the current education funding system, the province sets the total operating allocation for the board using the formulas in the GSN, which is commonly referred to as the "funding formula".

Each school board's GSN allocation comes from two sources:

1) Education Property Taxes which are collected by municipalities with rates set by the Ministry of Finance.
2) School Board Operating Grant ("SBOG") funding which is provided to school boards by the province to cover the difference between the education property taxes collected and the total allocation as determined by the funding formula.

The following chart illustrates the flow of funding:



The funding formula is designed to meet a variety of objectives including:

- ☑ Fair allocation for students amongst public, Catholic, French and English language school boards.
- ☑ Funding based on need.
- ☑ Flexibility on the use of funding by individual boards with certain specific restrictions.
- ☑ Enveloping of certain funding allocations; and
- ☑ School board accountability.

The system funding is made up of 3 grants as follows:

Grant	Amount (in billions)
Pupil Foundation	$11.845
School Foundation	1.637
Supplemental	13.234
Total	$27.084

Pupil Foundation grant:

The Pupil Foundation grant represents 44% of the GSN funding. The Pupil Foundation grant funds elements of a classroom education that are required and generally common to all students. Examples include classroom staffing, educational assistants, library services, guidance services, classroom supplies, classroom computers and student technological devices. School board allocations are based on the average daily enrolment ("ADE"), measured in October and March of each school year.

Significant changes to the Pupil Foundation grant for 2023-24 include:

- Differentiated Funding for On-Line Learning – The funded average credit load will be 7.5 credits per pupil, split between online learning (0.225) and in-person learning (7.275). This funding change assumes that 22.5% of secondary students will take one on-line course in 2023-24 and where the class size average will be 30:1.

- Name Change of "Broadband Network Operations" – The funding component is being renamed to "Broadband Continuous Improvement". There are no funding changes to this component in 2023-24.

Student Foundation grant:

The Student Foundation grant provides school-based funding for in-school administration and leadership. Funding is based on a benchmark of salaries and benefits to cover principals, vice-principals and office support staff. The funding also includes a parent engagement allocation and a library staff allocation.

Significant changes to the Student Foundation grant for 2023-24 include:

- Remote Learning Administration – This funding supports the cost of salaries and benefits for remote learning administration such as a principal, vice-principal, school office support and information technology. Funding is based on a rate of $479.27 per ADE. Enrolment in remote learning must be tracked for each of the elementary and secondary panels to qualify for the funding.

The School Foundation grant does not provide increases to salary benchmarks for principals and vice-principals in 2023-24.

Supplemental Grants:

There are a total of 16 supplemental grants available within the GSN, providing funding for several specific areas as outlined below:

Supplemental Grant	Amount (in millions)
Special Education	$3,405.4
Languages	956.8
Indigenous Education	137.7
Geographic Circumstances	225.2
Learning Opportunities	602.0
Mental Health and Well-Being	130.4
Continuing Education and Other Programs	143.2
Cost Adjustment and Teacher Qualifications and Experience	2,388.0
Supports for Student Fund	219.6
Program Leadership	74.2
Student Transportation	1,233.2
Declining Enrolment Adjustment	21.1
School Board Administration and Governance	656.8
School Facility, Operations and Renewal	2,707.7
Debt Service	315.7
One-Time Realignment Mitigation Fund	17.1
Total	$13,234.0

Significant changes to the Supplemental grants include:

- Special Education – Funding of $8.3 million is being provided to support early math intervention for elementary students with special education needs. This funding, previously provided in the Priorities and Partnership fund ("PPF"), is being transferred to the GSN via the Differentiated Special Education Needs Amount ("DSENA") Allocation. Funding includes a base amount of $106,816.10 per school board and a per-pupil amount of $0.28.

- Indigenous Education – The funding methodology for the First Nations, Metis and Inuit Studies Allocation has been updated in 2023-24 to realign with the Indigenous Education Grant. The funding under the allocation is based on the total number of funded First Nations, Metis and Inuit studies enrolment by a per-pupil benchmark of $645.64. Additionally, funding for the Board Action Plan allocation has been realigned to better support education priorities and will include a new supplemental amount based on a per-pupil funding benchmark.

- Learning Opportunities Grant – A Safe and Clean Schools Supplement has been added to provide funding for additional services that support student well-being and maintain clean schools. Funding is to be used for professional / paraprofessional staff, education assistants and custodians, with priority being given to professional / paraprofessional staff. Additionally, the Specialist High Skills Major and Summer Learning Program PPFs are being transferred into the GSN for 2023-24.

- Student Transportation Grant – A new funding framework is being introduced in 2023-24, to promote transparency, equity and reliability of student transportation. A common set of reference standards has been set by the province to ensure consistency of transportation across Ontario. The common reference standards apply to all school boards to determine need and funding benchmarks have been established for costs of operating school buses (vehicle component, fuel component and driver component). The new funding formula has transitional support to ensure that no boards see a funding reduction while adjusting their routing and operational requirements. Other items to note in the new funding framework include:

    - Wage rate benchmark for drivers has been established at $23 per hour plus 13% for statutory benefits.
    - Fuel benchmark has increased from $0.936 per litre to $1.50 per litre.
    - Distance eligibility threshold for JK/SK students set at 0.8 kilometres from the primary address to the designated school.

- School Board Administration and Governance Grant – a new funding allocation for External Audit Capacity has been provided for 2023–24. This funding enhances the external auditors' capacity to support the Ministry's enrolment audit accountability function and in performing staffing FTE compliance audits to enhance accountability of the Benefits Trust Allocation. In addition, funding for Demographic Data Gathering has been transferred from a PPF to the GSN. Salaries for the Director of Education and Supervisory Officers remain frozen.

- School Facility, Operations and Renewal – This funding reflects a 2% cost update for the non-staff portion of the benchmark for operating costs to assist boards in managing commodity prices.

- One-Time Realignment Mitigation Fund – This time-limited funding is intended to mitigate the impacts of the realignment within the Indigenous Education Grant for boards facing a funding reduction.

Funding Time Limits:

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

2 Financial Overview

2.1 Projected Surplus / (Deficit)

A summary of the Board's 2023-24 operating budget, with a comparison to the 2022-23 original budget is presented below.

	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
Revenues			
GSN Funding	451,365,507	442,042,680	9,322,827
Other Revenues	26,312,552	22,430,952	3,881,600
Amortization of Deferred Capital Contributions	27,514,809	25,721,123	1,793,686
Total Operating Revenues	**505,192,868**	**490,194,755**	**14,998,113**
Expenses			
Salaries and Benefits	398,817,620	387,871,534	10,946,086
Other	81,305,864	72,023,191	9,282,673
Amortization Expense	29,257,569	26,719,870	2,537,699
Total Operating Expenses	**509,381,053**	**486,614,595**	**22,766,458**
Operating Surplus (Deficit)	**(4,188,185)**	**3,580,160**	**(7,768,345)**
Non-Compliance Adjustments:			
Revenue recognized for land (EDC)	(500,000)	-	(500,000)
Asset Retirement Obligations	739,899	-	739,899
Amortization of Non-Supported Capital	947,994	947,994	-
Amortization of Employee Future Benefits	(1,464,052)	(4,528,154)	3,064,102
Surplus (Deficit) for Compliance Purposes	**(4,464,344)**	**-**	**(4,464,344)**

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

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

For 2022-23 and 2023-24, a board is authorized to have an in-year deficit if the following conditions are satisfied:

- ☑ The board has submitted to the Minister, in respect of the applicable fiscal year, an In-Year Deficit Elimination Plan ("IYDEP"), showing the elimination of the in-year deficit within two fiscal years. The IYDEP must be approved by the Board of Trustees.

☑ The amount of the in-year deficit is less than or equal to the lesser of 1% of the Board's operating revenue for the applicable fiscal year, or the Board's accumulated surplus in the preceding fiscal year.

For 2023-24, the maximum allowable deficit, representing 1% of the Board's operating revenue is $4,464,344.

To reduce school board and ministry administrative burden and simplify the calculation of in-year deficit for different purposes, O. Reg. 488/10 Determination of Boards' Surpluses and Deficits will be amended to exempt the following three adjustments from the calculation of in-year deficit for balanced budget compliance purposes:

- The amortization of accumulated surplus set aside to offset the amortization of unfunded employee future benefits.
- The amortization of accumulated surplus set aside to offset the amortization expense of committed capital spending funded by school boards' accumulated surplus (for projects on or before August 31, 2019).
- The amortization of accumulated surplus set aside to offset the difference between sinking fund interest earned and the amortization expense of the assets supported by the sinking fund debentures.

As a result of these changes, GECDSB is no longer required to include the amortization of $947,994 ($947,994 for 2022-23) to the committed capital projects surplus, which is comprised of LaSalle Public School, Better Schools Energy Retrofit, Campbell Public School and Administrative Building capital expenditures.

Public Sector Accounting Board (PSAB) related adjustments for compliance represent the amortization of the Liability for Retirement Benefits. This is a new PSAB accounting standard effective for the 2023-24 fiscal year.

As a result of a policy grievance that was upheld through arbitration, retirement benefits were reinstated resulting in a one-time increase to the board's obligation in 2013-14. Beginning with the 2016-17 school year, the Ministry provided the Board with an additional 6 years to the amortization period for post-retirement benefit liabilities. The additional 6 years results in an expense for compliance purposes in the amount of $1.5 million in each of the next 10 years (instead of $2.9 million in each of the remaining 4 years). As of August 31, 2022, the liability for post-retirement benefits is $8.8 million. The projected liability at the end of the 2023-24 year will be $5.9 million with 4 years of amortization remaining.

2.2 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 deficit of $4.5 million (2022-23 - $Nil surplus/deficit) for compliance purposes for 2023-24. The Accumulated Surplus will be reduced by the amount of the deficit.

2023-24 Preliminary Budget:

Projected Revenues	505,192,868
Projected Expenses	509,381,053
Projected Surplus (Deficit)	**(4,188,185)**
Less: Total adjustments for compliance purposes	(276,159)
Projected Surplus (Deficit) for Compliance Purposes	**(4,464,344)**

Projected Accumulated Surplus Continuity:

Accumulated Surplus	Projected Opening Balance – September 1, 2023	2023-24 Budget	Projected Closing Balance – August 31, 2024
Operating	27,540,552	(4,409,482)	23,131,070
Capital	12,272,063	(1,002,856)	11,269,207
Capital – Adjustment	(947,994)	947,994	-
Other – School Budgets	365,822	-	365,822
Total	**39,230,443**	**(4,464,344)**	**34,766,099**

Note: The capital accumulated surplus represents amounts internally appropriated in previous years to fully offset the capital deficit position of the Board and relates to LaSalle Public School and the Better Schools Energy Retrofit. 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 to ensure that the Board has an operating portion of the Accumulated Surplus that has not been appropriated either internally or externally. Unappropriated surplus may be required for several reasons:

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

Ultimately, the Board's objective is to be fiscally responsible in its decision-making process. The operating accumulated surplus represents approximately 5% of the total 2023-24 operating allocation (for compliance calculation purposes), which is considered a good benchmark by the Ministry.

2.3 Average Daily Enrolment

Elementary:

Projected enrolment for the grant calculation (Pupils of the Board) is 24,355 ADE (23,900 in 2022-23 budget) representing an increase of 455 ADE. In addition, elementary VISA students (Other Pupils) are 50 ADE (19 in 2022-23).

Description	2023-24 Budget (ADE)	2022-23 Budget (ADE)	Increase (Decrease)
JK-SK	3,989	3,833	156
Grades 1-3	7,291	7,080	211
Grades 4-8	13,075	12,987	88
Total Pupils of the Board	24,355	23,900	455
Other Pupils	50	19	31
Total Elementary Enrolment	**24,405**	**23,919**	**486**

Secondary:

Projected secondary enrolment is 11,697.0 ADE (11,727.5 in 2022-23 budget) representing a decrease of 30.5 ADE. In addition, secondary VISA students (Other Pupils) are 95.0 ADE (93.0 in 2022-23).

Description	2023-24 Budget (ADE)	2022-23 Budget (ADE)	Increase (Decrease)
Pupils of the Board	11,697.0	11,727.5	(30.5)
Other Pupils	95.0	93.0	2.0
Total Secondary Enrolment	**11,792.0**	**11,820.5**	**(28.5)**

Overall Comments:

In total, it is projected that 145 VISA students (112 in 2022-23) will generate tuition revenue of $2.1 million ($1.6 million in 2022-23).

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

The following chart highlights the enrolment over the past 5 years:

Panel	2019/20	2020/21	2021/22	2022/23	2023/24
Elementary	25,121	24,712	24,075	23,919	24,405
Secondary	11,555	11,244	11,673	11,821	11,792
Total	**36,676**	**35,955**	**35,748**	**35,740**	**36,197**

In addition to delayed registrations, the decrease in elementary enrolment is primarily attributable to the ongoing impact of the pandemic:

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

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

2.4 Budgeting for Strategic Priorities

Strategic alignment of resources to district goals is paramount in ensuring funding is spent advancing the best interest of all stakeholders. The strategic priorities of the board are considered throughout the entire budget process. Budgeting for strategic priorities is reviewed in detail through the budget memo. This section provides a preface of additional and continued investments in 2023-24 as it directly relates to the Board's strategic priorities of supporting student success and well-being.

Diversity, Equity and Inclusion:

On May 25, 2022, the Board released its 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. The implementation of the Dismantling Anti-Black Racism Strategy will be completed over the coming five years, commencing with the 2022-23 school year. The Dismantling Anti-Black Racism Strategy may be found on the Board's website or through the link below:

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

To support Black Racism Strategy, the 2023-24 budget includes the following continued investments:

- A Graduation Coach to address service delivery gaps and to facilitate the engagement, well-being and academic achievement of Black students.
- 5.0 FTE Create Your Future Advisors (CYFA).
- Director's Contingency of $450,000 to support in-year program expenses.

The 2023-24 Budget contains continued investments for other diversity, equity and inclusion initiatives to support students and staff as follows:

- 1.0 FTE Human Rights and System Equity Advisor position.
- 1.0 FTE Equity Teacher Consultant.
- 1.0 FTE LGBTQ2S+ Social Worker.
- 1.0 FTE Indigenous Graduation Coach to improve student enrichment in Indigenous culture and history.
- A supplies and services budget of $160,000.

In total, excluding the Director's Contingency, approximately $1.1 million is included in the 2023-24 budget for Diversity, Equity and Inclusion initiatives.

Student Mental Health:

The Ministry has maintained its investment in Mental Health and Well-Being for the 2023-24 school year. The 2023-24 budget includes the following continued investments:

- 2.0 FTE Well-Being Teachers.
- 16.0 FTE Social Workers (including a lead position).
- 8.5 FTE Psychologists.
- 4.0 FTE Applied Behaviour Analyst (ABA) Facilitator.
- 5.0 FTE Behaviour Analyst (BA).
- 1.0 FTE Re-engagement Attendance Counsellor (RAC).
- Approximately $427,000 in supplies, services and professional development.

There continues to be a full time ABA and BA that provide support to the Early Years programs (Kindergarten to Grade 3). Also, a portion of the budgeted Social Worker staffing supports will be assigned to Early Years.

In total, approximately $4.8 million is included in the 2023-24 budget for Mental Health initiatives.

The 2023-24 budget contains other investments which supports the strategic priorities of the Board as noted in the following sections.

Creating Confident Learners:

Investments to support the strategic priority of creating confident learners includes the following:

- 27.0 FTE additional special education supports to assist with student needs.
- 37.0 FTE Jordan Principal Educational Assistants to provide direct support to Indigenous Students (35.0 FTE in the 2022-23 Budget).
- 6 new GAINS classrooms located at Marlborough Public School, Queen Elizabeth Public School, Sandwich West Public School, Frank W Begley Public School, Eastview Horizon Public School, and J A McWilliam Public School.
- 4 new STEPS classrooms at Belle River District High School, Walkerville Collegiate Institute, Vincent Massey Secondary School, and Tecumseh Vista Secondary.

Engaging Communities:

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

- Continuous improvements in social media and website presence.
- A new Board website was launched in 2021-22 to improve communication and to provide better accessibility of information; ongoing enhancements and improvements will continue for 2023-24.
- Investments in the area indigenous education, diversity / equity / inclusion and Anti-Black racism to improve engagement with respective communities.
- Refinements to the 2023-24 public budget survey to facilitate feedback from the community as part of the budget development process and to determine what stakeholder groups value.

Demonstrating Ethical Stewardship:

The 2023-24 budget is aligned with the Board's strategic priority of demonstrating ethical stewardship in the following ways:

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

Staff Mental Health:

The 2023-24 budget includes continued investments in the JEAP and Lifeworks programs and staff professional development to assist with staff mental health and well-being.

3 Revenues

3.1 Summary of Projected Revenues

Revenue Category	2023-24 Budget	2022-23 Budget	Increase / (Decrease)
Grants for Student Needs (GSN)			
Pupil Foundation	209,138,388	203,400,219	5,738,169
School Foundation	27,236,576	26,413,708	822,868
Special Education	56,501,328	54,547,380	1,953,948
Language	13,846,785	13,617,729	229,056
Geographic Circumstances	369,508	363,539	5,969
Learning Opportunities	10,589,565	9,753,535	836,030
Continuing Education and Other Programs	1,042,730	1,042,238	492
Cost Adjustment and Teacher / ECE Qualifications & Experience	49,262,314	48,851,116	411,198
Student Transportation	16,164,745	14,122,984	2,041,761
School Board Administration and Governance	10,360,461	10,009,222	351,239
School Facility Operations and Renewal	38,365,663	36,866,537	1,499,126
Declining Enrolment Adjustment	1,670,044	753,026	917,018
Indigenous Education	1,896,226	3,555,943	(1,659,717)
Mental Health and Well-Being	2,556,087	2,467,401	88,686
Program Leadership	1,008,213	1,000,496	7,717
Supports for Student Funds	3,916,895	3,796,548	120,347
Debt Service Costs	6,710,810	6,281,789	429,021
One-Time Realignment Mitigation Fund	729,169	5,199,270	(4,470,101)
TOTAL GSN ALLOCATION	**451,365,507**	**442,042,680**	**9,322,827**
Other Revenues			
Priorities and Partnerships Fund	5,315,400	2,701,200	2,614,200
International Student Tuition	2,052,500	1,582,600	469,900
Other Grants and Special Program Revenues	7,202,652	7,076,652	126,000
School Generated Funds	10,000,000	10,000,000	-
Other	1,742,000	1,070,500	671,500
TOTAL OTHER REVENUES	**26,312,552**	**22,430,952**	**3,881,600**
AMORTIZATION OF DEFERRED CAPITAL CONTRIBUTIONS	**27,514,809**	**25,721,123**	**1,793,686**
TOTAL REVENUES *	**505,192,868**	**490,194,755**	**14,998,113**
Ministry Compliance Adjustments			
School Generated Funds	(10,000,000)	(10,000,000)	-
Revenues for Land (included in 'Other')	(500,000)	-	(500,000)
TOTAL MINISTRY COMPLIANCE ADJUSTMENTS	**(10,500,000)**	**(10,000,000)**	**(500,000)**
TOTAL REVENUES – MINISTRY COMPLIANCE	**494,692,868**	**480,194,755**	**14,498,113**

* Before Ministry compliance adjustments

3.2 Summary of Revenue Changes

Pupil and School Foundation Grants

The salary benchmarks throughout the GSN have been updated to reflect ratified central collective agreements and provide for outstanding labour negotiations. Also, the online and in-person learning credit load benchmarks are being updated for the third year of a multi-year phase in. The benchmarks will change to 7.5 credits per pupil, split between online learning (0.225) and in-person learning (7.275). This funding change assumes that 22.5% of secondary students will take one on-line course in 2023-24 and where the class size average will be 30:1. The impact of benchmark increases is a funding increase of $3.2 million and is directly offset by increased salary expenses. The increase in enrolment (ADE) results in additional funding of $2.5 million. The School Foundation Grant benchmark alignment changes result in an additional $0.8 million of funding.

Special Education

Funding to support early math intervention for elementary students with special education needs, previously provided in the Priorities and Partnership fund ("PPF"), is being transferred to the GSN via the Differentiated Special Education Needs Amount ("DSENA") Allocation ($117,000). Much of the increase is a result of an increase in enrolment and updates to salary benchmarks.

Learning Opportunities

A Safe and Clean Schools Supplement has been added in the amount of $313,000 to provide funding for additional services that support student well-being and maintain clean schools. Funding is to be used for professional / paraprofessional staff, education assistants and custodians, with priority being given to professional / paraprofessional staff. Additionally, the Specialist High Skills Major and Summer Learning Program PPFs are being transferred into the GSN for 2023-24 representing an increase of $333,000 in this line. The remaining change relates to benchmark and enrolment updates.

Student Transportation

A new funding framework is being introduced in 2023-24, to promote transparency, equity and reliability of student transportation. The new funding formula has transitional support to ensure that no boards see a funding reduction while adjusting their routing and operational requirements. The Board receives an additional $2.0 million of funding under the new model. However, this additional funding is not sufficient to cover the incremental costs of transportation. Refer to Section 7 for further information.

School Facility Operations and Renewal

This funding reflects a 2% cost update for the non-staff portion of the benchmark for operating costs to assist boards in managing commodity prices. Wage benchmarks have been updated to reflect negotiated contracts. Also, enrolment increases impact funding where applicable in this area. Overall, these changes result in a $1.5 million increase in the School Operations Allocation.

Declining Enrolment Adjustment

The Declining Enrolment Adjustment (DEA) provides school boards with transitional support recognizing that it takes time for school boards to adjust their cost structures to reflect declines in enrolment. Included in the budget is $1,670,000 of DEA funding ($753,000 in 2022-23). Any changes to enrolment after the October count date may impact the DEA and other GSN grants.

Indigenous Education

The funding methodology for the First Nations, Metis and Inuit Studies Allocation has been updated in 2023-24 to realign with the Indigenous Education Grant. The funding under the allocation is based on the total number of funded First Nations, Metis and Inuit studies enrolment by a per-pupil benchmark of $645.64. Additionally, funding for the Board Action Plan allocation has been realigned to better support education priorities and will include a new supplemental amount based on a per-pupil funding benchmark. The impact of these changes is a funding decrease of $1.7 million. This is partially offset by the One-Time Realignment Mitigation Fund, as described below.

One-time Realignment Mitigation Fund

In 2022-23 the Ministry provided the Board with $5,199,000 in time-limited COVID-19 Learning Recovery Funding for additional staffing supports to continue to hire teachers, early childhood educators, educational assistants, and other education workers to address learning recovery, the implementation of the first year of a fully de-streamed Grade 9, the delivery of remote learning, supports for special education, and maintaining enhanced cleaning standards. The COVID-19 Learning Recovery Fund is discontinued in 2023-24.

In 2023-24, the Ministry is providing the Board with $729,000 time-limited funding intended to mitigate the impacts of the reduction within the Indigenous Education Grant.

Other Grants and Special Program Revenue:

The Priorities and Partnership Fund (PPF) is additional funding outside the GSN, which is evidence-based and outcome-focused while providing streamlined, accountable, and time-limited funding that is reviewed and assessed by the Ministry each year. At the time of budget preparation, only those select PPF grants which were announced are included in the draft budget. Actual funding may differ significantly from the board-by-board allocation when it is released.

Other grants for special programming are provided by other provincial and federal Ministries. Only those announced grants are included in the draft budget.

The table below summarizes the Other Grants and Special Program revenue.

Fund	2023-24	2022-23	
PRIORITY AND PARTNERSHIP FUNDS			
De-streaming Implementation Supports	60,600	48,100	
Early Intervention in Math for Students with Special Needs	-	112,200	{a}
Early Reading Enhancements: Early Reading Screening Tools	214,000	-	{b}
Education Staff to Support Reading Interventions	1,079,600	-	{b}
Entrepreneurship Education Pilot Projects	30,000	30,000	
Experiential Professional Learning in Skilled Trades	45,200	-	
Health Resources, Training and Supports	21,600	18,300	
Keeping Students in School	-	56,800	
Learn and Work Bursary	21,000	21,000	
Licenses for Reading Intervention Supports	192,500	-	{b}
Math Recovery Plan: Board Math Leads	166,600	-	{b}
Math Recovery Plan: Digital Math Tools	274,500	-	{b}
Math Recovery Plan: School Math Facilitator	756,000	-	{b}
Math Strategy	-	679,500	{c}
Professional Assessments	174,700	-	
Skilled Trades Bursary Program	15,000	15,000	
Special Education Additional Qualification Subsidy	15,900	15,900	
Staffing to Support De-Streaming and Transition	1,900,000	-	
Summer Learning Special Education Needs	156,800	156,300	
Tutoring Supports	-	1,548,100	{c}
Summer Mental Health Supports	191,400	-	
PRIORITY AND PARTNERSHIP FUNDS	**5,315,400**	**2,701,200**	
OTHER GRANTS AND SPECIAL PROGRAM REVENUE			
Tuition Fees – International Students	2,052,500	1,582,600	
Miscellaneous Government Grants	3,002,217	3,002,217	
Jordan's Principle	1,908,000	1,782,000	
Adult Non-Credit Language (ESL)	950,000	950,000	
Literacy Basic Skills (LBS)	475,000	475,000	
Parenting and Family Literacy Centres (EarlyON)	366,000	366,000	

Fund	2023-24	2022-23
Ontario Youth Apprenticeship Program (OYAP)	275,031	275,031
Graduation Coach Program for Black Students	226,404	226,404
School Generated Funds	10,000,000	10,000,000
Miscellaneous (Energy Rebates, Interest, Discounts, etc.)	1,242,000	1,070,500
Land Revenues (Education Development Charges)	500,000	-
OTHER GRANTS AND SPECIAL PROGRAM REVENUE	**20,997,152**	**22,430,952**
TOTAL OTHER REVENUE	**26,312,552**	**22,430,952**

Note:
{a} – Funding Transferred to the GSN
{b} – New funding for 2023-24
{c} – Funding discontinued in 2023-24

Other grants and special program revenue are outside of the GSN and are not allocated on the basis of ADE. Priorities and Partnerships funding is allocated on a board-by-board basis by the Ministry. Grants from other ministries are typically awarded from proposals submitted by the Board.

3.3 Description of Other Grants and Special Program Revenue

De-streaming Implementation Supports – This funding supports the implementation of de-streamed Grade 9. The focus of this funding is to prepare Grade 8 students for their transition to Grade 9, and support Grade 9 students to be successful in the de-streamed Grade 9 program and prepare for their transition to Grade 10 and the senior program. Funding can be used to support the learning needs of Grade 8 and 9 students, capacity building for Grade 8 to 10 educators, planning for Indigenous students who are transitioning/have transitioned from First Nations elementary schools, and student and family information sessions and workshops.

Early Intervention in Math for Students with Special Needs – This funding is intended to support the implementation of early interventions in Math for students with special education needs. Funding may be used to support elementary students with a goal of increasing student engagement, preventing learning gaps, and supporting students to prepare for de-streamed Grade 9 math. This funding was transferred to the GSN in 2023-24.

Early Reading Enhancements – In response to the Ontario Human Rights Commission's Right to Read report, this funding provides school boards with the ability to screen students from K – Grade 2 for reading using evidence-based tools.

Education Staff to Support Reading Interventions – This new funding will allow school boards to hire teachers who can work one-on-one or in small groups with students in K – Grade 3 who would benefit from more support in reading. These supports may include providing direct Tier 2 and Tier 3 reading interventions.

Entrepreneurship Education Pilot Projects – This new funding is to provide innovative pilot projects that promote entrepreneurship education for secondary students and are developed/provided in partnership with local third-party organizations that have expertise in entrepreneurship, for example, local Chambers of Commerce. Projects related to STEM and/or the skilled trades are encouraged, and 50 per cent of funding must provide students' seed funding for their entrepreneurial projects / ideas.

Experiential Professional Learning in Skilled Trades – This funding for school boards is to coordinate and provide experiential professional learning opportunities for all guidance teacher-counsellors to develop an enhanced understanding of the skilled trades and apprenticeship pathway and the benefits of the skilled trades as a career. The professional learning activities should be experiential in nature, a minimum of a half-day throughout the school year and developed/provided in partnership with local skilled trades employers and organizations. The board by board funding allocations have not yet been announced for 2023-24.

Health Resources, Training and Supports – This funding is used to 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. In past years, this has included supports connected to cannabis use, vaping, gaming, and nutrition.

Keeping Students in School – This funding supports select school boards to examine their discipline practices, with the goal of addressing discipline disproportionality. This pilot project has been designed to develop promising practices with a focus on identifying structural inequities related to discipline in schools, including suspensions and expulsions. The board by board funding allocations have not yet been announced for 2023-24.

Learn and Work Bursary – The Learn and Work Bursary Program provides a bursary to vulnerable and underserved students in 18 school boards who are enrolled in a cooperative education program and have financial and other barriers to completing the Ontario Secondary School Diploma (OSSD). Eligible students would be identified by guidance teams based on the selection criteria.

Licenses for Reading Intervention Supports – This funding is intended to 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.

Math Recovery Plan: Board Math Leads – Board Math Lead funding requires boards to hire a Math Lead who will inform, monitor, and provide timely reporting of the progress towards math achievement and improvement targets. The Math Lead must have math qualifications and should be at a Supervisory Officer level.

Math Recovery Plan: Digital Math Tools – This funding is used to purchase digital math tools for students in grades 3, 6, 7, 8 and 9. Boards are encouraged to procure the math tools through collaborative contracts with the OECM.

Math Recovery Plan: School Math Facilitator – This funding is used to hire teachers to work with students in grades 3, 6 and 9 in priority schools. Teachers should have specialized experience and qualifications in math. The Ministry of Education will provide detailed information regarding which schools have been designated a “priority”.

Math Strategy – This funding was renamed and redistributed as the Math Recovery Plan.

Professional Assessments – This funding is used to allow boards to provide professional assessments to reduce wait times (e.g. speech, language and psycho-education).

Skilled Trades Bursary Program – This program provides $1,000 bursaries to students, including adult learners, who will have earned or are earning two credits in a cooperative education program working in a skills trades placement, have plans to pursue a post-secondary skilled trades pathway and have financial and other barriers to completing their Ontario Secondary School Diploma.

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

Staffing to Support De-Streaming and Transition – This funding is a continuation of funding to support the implementation of de-streamed Grade 9.

Summer Learning Special Education Needs – Ministry funding to deliver transition programs and additional staffing during the summer for students with special education needs.

Tutoring Supports – Time-limited investment to address the impacts of COVID-19. This funding has been discontinued for 2023-24.

Summer Mental Health Supports – This funding will provide prevention / early intervention mental health services to students during the summer months using the school board's existing staff complement.

Tuition Fees – International Students – Nonresident students that attend the Board's schools pay tuition. The tuition for a full year in 2023-24 is $13,500 for elementary and $14,500 for secondary.

Miscellaneous Government Grants – These programs reflect the cost required to educate adults in various programs carried on by our Board as providers of these programs, through funding from other provincial and federal ministries.

Jordan's Principle – This funding is from the Federal government and covers the cost of Educational Assistants that work directly with Indigenous students.

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

Literacy Basic Skills (LBS) – 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).

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

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.

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

School Generated Funds – Represents fundraising at the school level.

Miscellaneous (Energy Rebates, Interest, Discounts, etc.) – Included in Miscellaneous is interest revenue of $500,000 earned on bank deposit balances, energy rebates and solar panel revenues totaling $654,000, and other discounts/rebates totaling $88,000.

Land Revenues (Education Development Charges) – Represent the portion of EDC's to be spent on Land in the budget year.

3.4 Description of Grants for Student Needs Revenue

Pupil Foundation Grant – This funding is a per-pupil allocation that supports the elements of a classroom education that are required by, and generally common to, all students.

School Foundation Grant – This funding provides school-based funding for in-school administration, leadership and related costs, targeted library staff for elementary schools and parent engagement.

Special Education Grant – This grant provides additional funding to school boards to support students who need special education programs, services and/or equipment.

Languages Grant – This funding supports the additional costs related to language instruction, including French as a Second Language and English as a Second Language.

Geographic Circumstances Grant – This funding recognizes the additional costs of operating smaller schools that are isolated and costs that are associated with the geography of school communities and school boards, including school board size and school dispersion.

Learning Opportunities Grant – This funding provides support for a range of programs to help students facing barriers to success, including supports for de-streaming as well as learning recovery programs.

Continuing Education and Other Programs Grant – The grant supports a variety of pupils and learning opportunities, primarily outside the regular day-school program, including summer school, adult education, international and Indigenous language programs and other programs to support student achievement and address learning gaps.

Cost Adjustment and Teacher Qualifications and Experience Grant – This grant provides funding for a variety of items including compensation related funding adjustments for teachers and other staff, as well as for professional development for teachers. It includes the New Teacher Induction Program ("NTIP") Grant which is designed to support the growth and professional development of new teachers in the system.

Student Transportation Grant – The grant provides school boards with funding to transport students to and from home and school, including students with special needs.

School Board Administration and Governance Grant – This grant provides funding for administration and governance costs such as operating school board offices and central facilities, school board-based staff and expenses, including supervisory officers and their administrative support.

School Facility Operations and Renewal Grant – This grant addresses the costs of operating school facilities (heating, lighting, maintaining, and cleaning) as well as the costs of repairing and renovating schools.

Declining Enrolment Adjustment Grant – This funding provides school boards with transitional support, recognizing that it takes time for school boards to adjust their cost structures to reflect declines in enrolment.

Indigenous Education Grant – This grant provides funding for programs and initiatives to support the academic success and well-being of Indigenous students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions.

Mental Health and Well-being Grant – This grant provides funding to foster the learning, mental health and well-being of students, including support for frontline mental health workers in secondary schools to provide direct service, reduce wait times and improve access to critical services. It is further intended to strengthen positive school climates and support the continued learning and well-being of students who are suspended / expelled or at risk of being suspended / expelled.

Supports for Student Funds – This fund provides flexible funding for school boards to support the learning needs of students, which may include special education, mental health and well-being, language instruction, Indigenous education and science, technology engineering and mathematics (STEM) programming.

Program Leadership Grant – This grant provides funding to support six lead positions: Early Years Lead, Indigenous Education Lead, Mental Health Lead, School Effectiveness Lead, Student Success Lead, Technology Enabled Learning and Teaching (TELT) Lead.

Debt Service Costs / Permanent Financing of Not Permanently Financed Debt – This grant provides funding for short-term interest cost incurred on projects.

4 Expenses

4.1 Summary of Expenses (EFIS Format):

Categories	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
INSTRUCTIONAL			
Classroom Teachers	248,151,880	245,402,160	2,749,720
Supply Staff	13,432,000	10,174,000	3,258,000
Educational Assistants	22,179,447	20,199,546	1,979,901
Early Childhood Educators	10,017,146	9,308,964	708,182
Textbooks and Supplies	16,575,072	16,325,022	250,050
Professionals, Paraprofessionals, Technicians	27,131,931	27,156,561	(24,630)
Library and Guidance	7,986,108	8,164,300	(178,192)
Professional Development	681,748	794,201	(112,453)
Department Heads	774,295	785,276	(10,981)
Principals and Vice-Principals	15,737,284	15,075,742	661,542
School Secretaries	10,438,216	9,983,468	454,748
Coordinators and Consultants	6,131,285	6,607,241	(475,956)
Continuing Education	2,555,360	2,515,905	39,455
TOTAL INSTRUCTIONAL	**381,791,772**	**372,492,386**	**9,299,386**
ADMINISTRATION			
Trustees	223,043	223,043	-
Directors and Supervisory Officers	1,811,607	1,671,456	140,151
Board Administration	9,654,059	9,111,002	543,057
TOTAL ADMINISTRATION	**11,688,709**	**11,005,501**	**683,208**
TRANSPORTATION			
Pupil Transportation	17,073,438	15,236,322	1,837,116
TOTAL TRANSPORTATION	**17,073,438**	**15,236,322**	**1,837,116**
PUPIL ACCOMMODATION			
Operations and Maintenance – Schools	41,703,372	39,642,818	2,060,554
School Renewal Expense	1,331,799	880,998	450,801
Other Pupil Accommodations	5,552,495	5,854,801	(302,306)
TOTAL PUPIL ACCOMMODATION	**48,587,666**	**46,378,617**	**2,209,049**
OTHER			
School Generated Funds	10,000,000	10,000,000	-
Other Non-Operating Expenses	4,781,899	4,781,899	-
Provision for Contingencies	6,200,000	-	6,200,000
TOTAL OTHER	**20,981,899**	**26,719,870**	**6,200,000**
AMORTIZATION	**29,257,569**	**26,719,870**	**2,537,699**
TOTAL EXPENSES	**509,381,053**	**486,614,595**	**22,766,458**
COMPLIANCE ADJUSTMENTS			
School Generated Funds	(10,000,000)	(10,000,000)	-
Amortization of Employee Future Benefits	1,464,052	4,528,154	(3,064,102)
Amortization of Committed Capital	(947,994)	(947,994)	-
Amortization of Asset Retirement Obligations	(739,899)	-	(739,899)
TOTAL COMPLIANCE ADJUSTMENTS	**(10,223,841)**	**(6,419,840)**	**(3,804,001)**
TOTAL EXPENSES – MINISTRY COMPLIANCE	**499,157,212**	**480,194,755**	**18,962,457**

4.2 2023-24 Budgeted Expenses by Category

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

Teachers:

Teachers	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
Salaries	221,503,809	222,396,847	(890,038)
Benefits	31,905,774	30,406,789	1,498,985
Amortization of Employee Future Benefits (Compliance Adjustments)	-	2,260,799	(2,260,799)
Total	**253,409,583**	**255,064,435**	**(1,654,852)**

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

Collective agreements expired on August 31, 2022. The Ministry has included a funding provision of 1.5% increase to salary benchmarks. Also, it is assumed that teachers are eligible for grid movement on September 1, 2023, consistent with the current agreements. In 2022-23, expected grid increases were included in the Teacher Salary budget. For 2023-24, the provision for grid increases has been included in a separate line in 'other expenses' ("Provision for Contingencies"). There is a $3.3 million reclassification from the teacher salary expense to other expenses. Grid placement or teacher experience (i.e. average salary), excluding grid increases is lower compared to the prior year resulting in a decrease of $2.1 million.

An increase of 46.2 FTE teachers (increase of 39.5 FTE elementary and increase of 6.7 FTE secondary) is attributable to changes in enrolment class size requirements. The increase of 46.2 FTE represents an approximate $4.6 million increase in teacher salaries compared to the prior year.

Included in the budget are 17.0 FTE teachers supported by the Supports for Student Funds (SSF) (11.0 FTE Elementary and 6.0 FTE Secondary). This is consistent with the 2022-23 budget.

An increase in benefit costs of $1.5 million is a result of higher benefits rates and an increase in teacher FTE.

For compliance purposes, 2022-23 was the final year of amortization of retirement gratuities. Therefore, no compliance adjustment is required in 2023-24. Amortization of $2.3 million is included in the prior year.

Occasional Teachers:

Occasional Teachers	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
Salaries and Benefits	11,932,000	8,674,000	3,258,000

Occasional teacher costs of $11.9 million are budgeted representing a $3.3 million increase from the prior year. The increase is necessary to align the budget with previous year's absenteeism experience. Supply costs have been increasing significantly over the past several years. In 2021-22, actual teacher supply costs totaled $12.4 million and 2022-23 expenses are projected to be similar. The Pupil Foundation Grant provides funding for supply teachers in the amount of $5.7 million for 2023-24. Therefore, $6.2 million of these expenses are unfunded. The Board must use other unenveloped areas of funding to cover the difference.

The Board's Attendance Support Program continues to manage this expense, despite the risk noted above, because of the ongoing sick leave benefits and impact of COVID-19. Included in the last negotiations, the 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.

Teacher Assistants, Professionals and Other Support Staff:

Teacher Assistants, Professionals and Other Support Staff	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
Salaries			
Teacher Assistants, Other	225,105	212,608	12,497
Early Childhood Educators (ECE)	7,806,256	7,309,669	496,587
Special Education / Learning Opportunities	33,281,223	31,872,946	1,408,277
Media Staff	126,649	123,747	2,902
Managing Information for Student Achievement (MISA) Project	290,805	290,805	-
Courier	125,451	91,795	33,656
Cafeteria Assistants	114,534	120,957	(6,423)
Clerical	375,302	360,211	15,091
Tutors in the Classroom (WCCA)	45,000	45,000	-
School Technicians (includes Aspen Support)	1,623,600	2,012,018	(388,418)
Diversity and Change your Future Program	338,124	270,272	67,852
Re-engagement Attendance Counsellor	137,124	136,389	735

Teacher Assistants, Professionals and Other Support Staff	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
FEES AND CONTRACT SERVICES			
School Aides	1,661,000	1,661,000	-
Special Education – Bus Aides / Bus Monitors	30,000	30,000	-
BENEFITS	13,934,653	13,105,856	828,797
Amortization of Employee Future Benefits (compliance adjustment)	-	93,241	(93,241)
TOTAL	60,114,826	57,736,514	2,378,312

Total costs in this area have increased by $2.4 million and is attributable to staffing increases ($2.3 million) and increased cost of benefits ($0.8 million), net of a decrease in salary grids/benchmarks ($0.2 million), reclassification of salary provision to 'other expenses' ($0.4 million) and a decrease of $0.1 million in amortization of employee future benefits.

Textbooks and Supplies:

Textbooks and Supplies	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
Accessibility for Ontarians with Disabilities Act, 2005 (AODA)	6,000	6,000	-
Agency Schools	30,000	30,000	-
Barriers to Co-op Education – Transportation	12,600	12,600	-
Board Initiatives – International Baccalaureate (IB)	225,000	225,000	-
Board Initiatives – Other	200,000	290,000	(90,000)
Curriculum and Learning Materials	1,065,492	1,289,492	(224,000)
Distance Learning	7,000	7,000	-
Diversity Office – Supplies	85,000	85,000	-
Equity and Inclusion Education – Staff	75,000	75,000	-
Indigenous Education Board Action Plan	84,546	83,868	678
Furniture and Equipment – Library and Guidance	10,000	10,000	-
Instructional Equipment – Repairs	190,000	190,000	-
Instructional Equipment – School Replacement	8,000	8,000	-
International Students – Recruitment	50,000	50,000	-
International Students – Agent Fees	246,000	190,000	56,000
Inter-school Sports	315,900	315,900	-

Textbooks and Supplies	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
Leadership Development	20,000	20,000	-
LOG – Pathways to Success – Academic	635,000	588,000	47,000
Kilometrage – Consultants and Other Educational Support staff	108,025	81,625	26,400
Rent (Civic Centre, PASS, Kennedy)	157,750	71,000	86,750
Moving of Classroom Furniture	60,000	60,000	-
Office and Expenses – Program and Special Equipment	82,550	82,550	-
Outdoor Education	311,803	308,241	3,562
Parental Involvement	82,604	82,604	-
PASS – County	6,500	6,500	-
Printing and Postage for Schools	1,000	1,000	-
Protective Equipment – Special Education	14,000	14,000	-
Safe Schools (Fees and Contracts)	177,000	177,000	-
School Accommodation – Transition Cost	120,000	120,000	-
School Closing – Historical and Ceremonial	1,000	2,000	(1,000)
School Information Technology Support	3,311,582	3,145,629	165,953
School Support	2,096,777	1,928,925	167,852
Schools – Replacement Furniture and Equipment	80,000	80,000	-
School Reunions (Board contribution)	1,000	3,000	(2,000)
Science and Technology support	10,000	10,000	-
Secondary Senior Mathematics	15,000	15,000	-
Radio Licenses – Schools	40,000	30,000	10,000
Security Fees – Schools	5,000	2,000	3,000
Special Education Equipment Amount (SEA)	1,232,425	1,216,613	15,812
Special Funding Request and Emerging Issues	30,000	30,000	-
Student Leadership	5,000	5,000	-
Student Support	248,678	248,678	-
Textbooks – Replacement	105,390	105,390	-
Urban and Priority Schools	238,844	162,744	76,100
Vandalism – Computers	35,000	35,000	-
Vandalism – Instructional Equipment and supplies	25,000	25,000	-
School Allocation	3,471,795	3,821,795	(350,000)

Textbooks and Supplies	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
TOTAL – TEXTBOOKS, CLASSROOM SUPPLIES AND OTHER RELATED CLASSROOM EXPENSES	15,339,261	15,347,154	(7,893)

Total costs in this area are consistent with the prior year. Generally, the budget reflects no increase in the expenses for non-salary and benefit items to the prior year's budgeted amount, where it is within the Board's power to control the expense. Given the funding changes, the entire system was examined for efficiencies and reductions. Management worked diligently to offset any non-discretionary budget increases (i.e. rising software license costs) with reductions in discretionary budgets. Some of the notable changes are discussed in this section

Board Initiatives – This line item has been reduced by $90,000 to offset cost increases in other areas. An amount of $200,000 has been budgeted for Board Initiatives – Other, to be determined by the Director. In the past, this has been used to support initiatives such as Lexia and Empower programs and equity initiatives. This line item provides flexibility to address unexpected expenditures.

Curriculum and Learning Materials – A one-time reduction of textbook and learning materials $100,000 is budgeted to help offset budget increases in other areas. The Newcomer Centre budget has been reduced by $124,000 as the program has moved to an existing site (decrease in rent for this program).

International Students – Agent Fees – This line has been increased by $56,000 to account for the additional fees on the projected increase in International Students. A total of 33 more fee paying students are projected in 2023-24 compared to the 2022-23 budget.

LOG – Pathways to Success – Academic – This budget has been increased by $47,000 to match the increase in the enveloped funding provided in the Learning Opportunities Grant (LOG).

Kilometrage – Consultants and Other Educational Support staff – Mileage expenses have been increased by $26,400 representing a reclassification from the School Support line.

Rent – An increase of $87,000 is for Amherstburg PASS and a Kennedy North Campus (space during renovations).

School Information Technology Support – An increase of $166,000 represents the net increased cost of software licenses and support. Much of this increase ($100,000) relates to the upgrade of Sparkrock which is required by the spring of 2024 as the current version will no longer be supported. As various software and data storage transitions to the Cloud (i.e. offsite data storage), the cost of products and services becomes more expensive.

School Support – The total school support budget has increased by $168,000 due to the following:

- An increase of $78,000 has been budgeted for additional special education supplies (IEP software) and special education equipment, to offset additional enveloped funding.
- $26,000 has been reclassified to the mileage line.
- Specialist High Skills Major (SHSM) expenses have been increased by $207,000 to match GSN funding. New in 2023-24, the portion of SHSM previously funded by a PPF has been moved into the GSN.
- Experiential Learning program and RNEF expenses have been increased by $6,000 and $4,000 respectively to match enveloped funding in those areas.
- The Reading Intervention budget has been reduced by $100,000 (i.e. Lexia Licenses) as a new PPF is provided in 2023-24 to offset this budgeted cost. Therefore, these expenses have been moved to offset the PPF titled 'Licenses for Reading Intervention Supports'.

Special Education Equipment Amount – The Special Education Equipment Amount (SEA) expenses are included in this line and have been budgeted to equal funding as this funding can only be used for this purpose. The SEA Claim-Based Amount provides grants for all SEA costs except for the deductible of $800 per claim on non-computer-based equipment (sensory, hearing support, vision support, personal care support and physical assists support equipment). Funding is estimated to be $60,000 ($60,000 in 2022-23). The SEA grant is enveloped and if the entire grant is not spent, the remaining balance is transferred into a reserve on the balance sheet for future SEA claims. The increase of $16,000 represents an increase to match enveloped funding.

Urban Priority Schools – The increase in this line is a reallocation from Teacher expenses.

School Allocation (school budgets) – A 10% reduction is budgeted to help offset increased costs in other School Support areas.

Professional Development:

Professional Development	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
Expenses	681,748	794,201	(112,453)

This budget line item includes expenses for the New Teacher Induction Grant (NTIP), School Effectiveness Framework and Special Education Staff Development. A decrease of $112,000 is budgeted for 2023-24 representing a decrease in NTIP. It is projected that there will be fewer teachers who qualify for this funding compared to the prior year (funding is based on teachers with 2 years or less experience).

Non-Classroom Expenses:

Non-Classroom Expenses	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
PRINCIPALS AND VICE PRINCIPALS			
Salaries	13,829,778	13,211,416	618,362
Benefits	1,694,991	1,651,951	43,040
Travel and Professional Development	182,615	182,475	140
Amortization of Employee Future Benefits (Compliance Adjustment)	-	507,908	(507,908)
TOTAL	**15,707,384**	**15,553,750**	**153,634**
SCHOOL SECRETARIES			
Salaries	8,006,999	7,607,016	399,983
Benefits	2,236,217	2,131,452	104,765
Professional Development	5,000	5,000	-
School Admin – Computers (Evergreen)	150,000	200,000	(50,000)
Ergonomic Furniture	40,000	40,000	-
Amortization of Employee Future Benefits (Compliance Adjustment)	-	80,034	(80,034)
TOTAL	**10,438,216**	**10,063,502**	**374,714**
TEACHER CONSULTANTS			
Salaries – Regular Day School	4,867,058	5,369,315	(502,257)
Benefits	658,201	715,057	(56,856)
Fees and Contract Services	40,000	-	40,000
Ergonomic Furniture	2,000	2,000	-
TOTAL	**5,567,259**	**6,086,372**	**(519,113)**

Principals and Vice Principals:

An increase of $618,000 is included in salaries and benefits representing an additional 1.5 FTE Vice-Principals and grid updates to Principal and Vice-Principal contract rates (adjustments included in the 2022-2023 Revised Budget).

An adjustment is no longer required for Employee Future Benefits (retirement gratuities) as 2022-23 was the final year of amortization.

School Secretaries:

An increase in salaries is due to benchmark increases and placement of secretaries on their respective collective agreement grids. Benefits have increased relative to the increase in salaries. There are no proposed changes to staffing in this area.

Consistent with the prior year, an amount of $40,000 is included in the budget to replace secretarial/clerical workstations. An Evergreen Replacement for administrative computers is included in the School Secretaries' budget line in the amount of $150,000 (which includes principals and vice-principals); this amount was reduced to align with actual spending experience in this area.

An adjustment is no longer required for Employee Future Benefits (retirement gratuities) as 2022-23 was the final year of amortization.

Teacher Consultants:

This envelope includes Program and Special Education consultants, including the Principal of Special Education Programs & Services. It also includes the related clerical staff and an Administrative Assistant.

The reduction in salaries and benefits relates to six (6) FTE Consultants that have been reclassified to the Teachers line (Academic Support Teachers, Graduation and Library Coach and Newcomer Teachers) to align with the Ministry prescribed classification of staffing.

In addition, the Well-Being Special Assignment Teacher has been reclassified from Social Workers to this line and one (1) FTE Special Assignment Teacher for the Specialist High Skills Major program has been added to the budget using enveloped funding.

The fees and contract services amount of $40,000 has been reinstated. It was removed in the prior year as a one-time mitigation reduction to help offset the additional salary and benefits costs.

Board Administration and Governance:

Board Administration and Governance	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
TRUSTEES			
Salaries and Benefits	146,500	146,500	-
PD / Travel / Conferences / Other Expenses	76,543	76,543	-
SUB-TOTAL	**223,043**	**223,043**	**-**
DIRECTOR AND SUPERVISORY OFFICERS			
Salaries	1,315,937	1,305,912	10,025
Benefits	181,970	218,444	(36,474)
PD / Supplies	147,100	147,100	-
SUB-TOTAL	**1,645,007**	**1,671,456**	**(26,449)**
BOARD ADMINISTRATION			
Salaries	5,246,074	4,814,865	431,209
Benefits	1,794,565	1,834,808	(40,243)
Legal and Audit	600,200	599,000	1,200
Accommodation Review	25,000	50,000	(25,000)
Other Expenditures (includes Administration Building)	279,083	283,883	(4,800)
Supplies and Equipment (includes Central ITS and JEAP)	1,709,137	1,528,446	180,691
SUBTOTAL	**9,654,059**	**9,111,002**	**543,057**
Amortization of Employee Future Benefits	592,192	664,889	(72,697)
TOTAL BOARD ADMINISTRATION AND GOVERNANCE	**12,114,301**	**11,670,390**	**443,911**

Total costs in this area are budgeted to increase by $443,911. Some of the notable changes are discussed in this section.

Director and Supervisory Officers

The projected cost of retirement benefits has been adjusted to reflect actual experience, resulting in a decrease in benefits costs, net of an increase in statutory rates. Salaries continue to be frozen at the current rates until further Ministry guidance is provided. Changes to salaries line represents the portion of the Math Recovery Plan: Math Lead that is not funded by the PPF grant.

Board Administration

Salaries have increased by $431,000 and represents:

- Two (2) additional Human Resources positions have been budgeted to build capacity in the department, given the increasing staff complement and continued staff absences issues.

- One (1) IT position has been reclassified to this line from the Professional and Other Educational Support Staff line.
- Increase for new collectively bargained pay rates.
- Changes/increases in grid placement.

Benefits have decreased by $40,000 pertaining to retirement benefit expenses to reflect actual experience.

The Ontario Public School Boards Association (OPSBA) fee of $68,000 ($68,000 in 2022-23) is included in the budget.

Under the School Boards Collective Bargaining Act (SBCBA), trustees' associations are the statutory central employer bargaining agents for school boards in central negotiations with teachers' federations and education worker unions. In recognition of this role the Ministry has provided $58,700 ($58,100 in 2022-23) of funding through the School Board Administration and Governance Grant to pay for costs related to staffing positions for central negotiations, as well as travel and accommodation and other SBCBA related responsibilities, including additional operating expenses, actuarial services, legal serves and translation. An amount equal to the funding has been budgeted as an expense and included in Supplies.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement benefits) is required and results in a $592,000 expense in 2023-24 ($665,000 in 2022-23). An adjustment is no longer required for the retirement gratuities portion of Employee Future Benefits as 2022-23 was the final year of amortization.

School Facility Operations:

School Facility	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
SCHOOL FACILITY – OPERATIONS			
Salaries	19,144,195	17,925,074	1,219,121
Benefits	6,656,853	6,632,654	24,199
Energy Retro-fit – Debenture Interest Payment	70,206	97,983	(27,777)
Insurance – Public Liability	711,000	668,000	43,000
Insurance – Fleet, Property and Boiler	90,000	90,000	-
LaSalle Public School – Debenture Interest Payment	7,768	37,896	(30,128)
Maintenance	3,411,500	3,411,500	-
Supplies and Equipment – Operations	3,895,940	3,307,511	588,429
Utilities (Operations)	7,170,910	6,927,200	243,710
Amortization of Employee Future Benefits (Compliance Adjustment)	871,860	921,283	(49,423)
SUB-TOTAL – Facility Operations	**42,030,232**	**40,019,101**	**2,011,131**
SCHOOL FACILITY – HEALTH AND SAFETY			
Asbestos Management	25,000	25,000	-
Consulting and Testing	40,000	40,000	-
Lifting Device Inspections	32,000	32,000	-
Mileage	2,000	2,000	-
Training Sessions	167,500	167,500	-
WHMIS Management	191,500	191,500	-
SUB-TOTAL – SCHOOL FACILITY HEALTH AND SAFETY	**458,000**	**458,000**	**-**
TOTAL SCHOOL FACILITY	**42,488,232**	**40,477,101**	**2,011,131**

Salaries:

There is a budgeted increase in salaries of $1,219,000 representing:

- Increase of 6.5 FTE Custodians.
- Increase of 1.0 FTE Facilities Clerk.
- Decrease of 1.0 FTE Skilled Trades position.
- Increase for new collectively bargained pay rates.
- Increase in grids and grid positions.

The salaries line includes a budget of $1.1 million ($1.1 million in 2022-23) for casual custodian replacement costs.

Benefits:
Benefits have increased by approximately $24,000 due to increased statutory benefit rates net of decreases in retirement benefit expenses.

Utilities:
An increase in utilities expenses of $244,000 is included in the budget to account for increased rates and usage. A 15% increase in gas and a 5% increase in water is included in the budget. Energy efficiency initiatives, such as EcoSchools, continue to function at a high level in the schools to achieve additional savings. New initiatives associated with the Climate Action Plan and energy efficiencies in new school construction and renovations will be phased in, starting in 2023-24 to mitigate future increases.

A weather contingency has been included in the 2023-24 budget totaling $450,000 ($550,000 in 2022-23) to address the volatility of utilities prices and snow related events (removal and salting).

Supplies & Equipment:
An increase of $588,000 is included in the budget which primarily relates to the increased cost of snow removal, based on newly tendered pricing contracts.

For 2023-24, the Ministry is providing a 2% cost update for the non-staff portion of the benchmark for operating costs to assist boards in managing commodity prices. (i.e. electricity, natural gas, facility insurance, and other costs). Inflation rates currently exceed this additional funding.

Temporary Accommodations:
In 2010-11 the Ministry introduced an allocation to address the estimated annual cost of temporary accommodation. This approach continues in 2023-24 resulting in funding in the amount of $258,000 ($139,000 in 2022-22). This funding may be used for portable moves, leases, and purchases as well as for lease costs for permanent instructional space. Consistent with the prior year, portable purchases expenses have been budgeted in the capital budget to directly offset the funding provided. The current allocation is insufficient to meet the needs of the Board.

Ongoing Funding Issue – School Facilities

In 2019-20, the supplementary area factors are being updated to align with proposed changes to secondary class size. These changes will apply to the elementary and secondary panels under base school operations and is a continued decrease in funding. This is the final year of the five-year phase-in.

Interest on Debt:
The expense for the LaSalle Public School interest payment and Energy Retro-fit interest payment reflects the actual interest portion of the debentured amounts. These projects were not covered by New Pupil Place Grants (NPPG). 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. Management has reviewed the feasibility of paying off these debentures early to save future interest costs, however, the early

loan termination penalties are too costly. 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. Debenture interest is budgeted to be $58,000 less than the prior year.

Amortization of Employee Future Benefits:

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement benefits) is required and results in a $0.9 million expense in 2023-24 ($0.9 million in 2022-23).

School Facility – Health and Safety:

The cost of Health and Safety is shown separately within the School Operations budget (except for salaries and benefits). The cost of Health and Safety expenses of $458,000 are budgeted to be consistent with the prior year.

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	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
Classroom	3,401,755	4,032,991	(631,236)
Board Administration and Governance	1,035,501	774,780	260,721
Pupil Accommodation	24,079,353	21,907,553	2,171,800
Other	1,061	4,546	(3,485)
SUBTOTAL	28,517,670	26,719,870	1,797,800
Asset Retirement Obligation (ARO)	739,899	-	739,899
TOTAL	29,257,569	26,719,870	2,537,699

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 new PSAB adjustment effective for 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 $1.8 million increase in amortization expense is budgeted for 2023-24 and is offset by an increase in funding.

Debt Charges (Interest Expense)

Debt Charges	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
Interest Expense	5,552,495	5,854,801	(302,306)

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

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

Debt Charges from Renewal

Debt Charges from Renewal	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
Interest Expense	101,028	140,998	(39,970)

This represents the interest expense for 2023-24 on the debenture for Better Schools Initiative (energy project). The principal payment is a balance sheet item.

Note: Principal payments are a balance sheet item related to cash flow and are not expensed in the budget.

4.3 Other Cost Increases/Decreases - Commentary

Collective Agreements:

Central and local collective agreements (2019-2022) expired on August 31, 2022. Certain employee groups have ratified new agreements; however, a majority of unionized staff remain under expired collective agreements as negotiations are ongoing.

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

- A $1 per hour increase in education worker salary benchmarks in the 2022–23 school year over the 2021–22 school year, with a further $1 per hour increase in 2023–24. This supports the recently ratified Canadian Union of Public Employees (CUPE) and Ontario Council of Educational Workers (OCEW) central collective agreements, and a labour provision for other education worker unions.
- A 1.25 per cent increase for teacher salary benchmarks in the 2022–23 school year over the 2021–22 school year, with a further 1.25 per cent increase in the 2023–24 school year as a labour provisions.
- As the principals' and vice-principals' terms and conditions of employment expire August 31, 2023, salary benchmarks for these staff remain unchanged in the 2023–24 school year from the 2022–23 school year.

An equivalent provision for these increases has been included in the budget, as directed by the Ministry as "Contigencies". All other expired and outstanding terms and conditions within the 2019-2022 collective agreements are assumed to apply for purposes of budget (i.e. benefit trust allocations, other benefits, absence provisions, etc.). A summary of these assumptions are as follows:

- A provision for salary increases in 2023-24 are funded by an increase in the salary benchmarks throughout the Grants for Student Needs (GSN) for teaching and non-teaching staff equal to the funding, except for Supervisory Officers and the Director.
- The Teacher Qualifications and Experience Allocation and the Early Childhood Educator Qualifications and Experience Allocation will recognize grid movement on September 1, 2023.
- The benefits benchmarks in the Foundation Grants 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 2023-24 for all active employees and eligible retired employees.

☑ The Health Tax benefit remains at 1.95% of salaries.

☑ There are slight rate increases budgeted for CPP and EI.

☑ The OMERS rate remains unchanged from the current rate.

☑ Child leave top-up benefit payments (less E.I. payments collected by the employee) totaling $1,143,500 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 is being 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 will 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 additional cost to the Board depending on how many employees choose to enroll. A provision approximating $100,000 has been established throughout the benefit budgets for the Board's share of this cost.

4.4 Description of Expense Categories

Teachers:

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.

Occasional Teachers:

Includes the cost of all salary and employee benefits for all supply teachers 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.

Teacher Assistants, 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. The line also includes the cost of any educational assistants or early childhood educators.

Textbooks and Classroom 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.

Classroom Computers:

Classroom computers are computers used directly by students in the classroom and includes the cost of application software that is included in the price of the hardware when purchased.

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.

Teacher Consultants:

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

Board Administration and Governance / Trustees:

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

School Operations and Facility:

Operations includes all expenses related to the daily operation of instructional buildings and sites such as custodial services, security services, building systems, building and grounds maintenance, utilities, property and related liability insurance. This also includes all expenses related to the periodic work performed to maintain instructional buildings and sites in a good state of repair. These functions would normally be performed by building professionals (e.g. maintenance electrician, mechanical, plumber, carpenter, locksmith). A repair performed under this function would normally cost less than $10,000.

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.

Adult and 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).

Debt Charges:

Includes the cost of all interest payments on outstanding debentures to finance various capital projects.

Other 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 no yet been permanently financed (debentured). Other non-operating expense include the cost of miscellaneous claims and settlements, should they occur.

5 Staffing

5.1 Staff Complement

Staffing is the largest expenditure of the Board, representing 80% of total operating expenses. The Board's total projected salary and benefits expense for 2023-24 is estimated at $405 million, including a provision for contract wage increases. Ensuring that class size requirements are met, as stipulated by the Education Act, is an important factor in managing this expense item. Overall staff complement has increased by 114.2 FTE compared to prior year's budget as detailed in the following table.

Staff	2023-24	2022-23	Change
Elementary Teachers	1,494.0	1,454.5	39.5
Secondary Teachers	780.8	774.1	6.7
Early Childhood Educators (ECEs)	152.0	141.0	11.0
Educational Assistants (EAs)	435.5	388.5	47.0
Professional and Other Educational Support Staff	340.6	338.6	2.0
Consultants	49.5	53.5	(4.0)
Principals	67.0	67.0	-
Vice-principals (Without Agency School Vice-principal)	40.5	39.0	1.5
Clerical – Schools including Continuing Education	137.7	137.7	-
Facility Services	294.0	287.5	6.5
Board Administration and Governance (including Trustees)	90.5	86.5	4.0
Other Professional	45.0	45.0	-
TOTAL	**3,927.1**	**3,812.9**	**114.2**

Note: Total FTE decreased 6.4 from 2022-23 revised estimates

Elementary Teachers:

The teaching complement is tied to enrolment and maximum class size requirements.

There are no changes to the funded or regulated class size averages for the elementary panel. The increase of 39.5.0 FTE elementary teachers primarily relates to the increase in elementary enrolment and meeting class size requirements.

Secondary Teachers:

The 2023-24 budget accounts for a slight increase in secondary teachers of 6.7 FTE. This is primarily due to the increase in special education teachers (STEPS and LST).

Early Childhood Educators (ECEs):

Early Childhood Educators (ECEs) – An increase of 11.0 FTE is budgeted as a result of the increase in FDK enrolment and meeting class size requirements; FDK class sizes of 16 students or more require an ECE.

Educational Assistants:

Educational Assistants (EAs) – An increase of 47.0 FTE is budgeted. Of these positions, 2.0 FTE are funded by Jordan's Principle (Government of Canada). During the 2022-23 school year, 32.0 FTE EAs were added at Revised Estimates to meet student needs and are included in the 2023-24 budget.

For 2023-24, six (6) new GAINS classrooms are scheduled to open at the following schools: Marlborough Public School, Queen Elizabeth Public School, Sandwich West Public School, Frank W Begley Public School, Eastview Public School, and J A McWilliam Public School. Also, four (4) new STEPS classrooms at Belle River District High School, Walkerville Collegiate Institute, Vincent Massey Secondary School and Tecumseh Vista Secondary are opening in 2023-24. The number of students with needs and the complexity of those with needs continues to increase despite a declining enrolment.

Professional and Other Educational Support Staff:

The increase of 2.0 FTE represents the following:

- Developmental Service Workers (DSWs) – An increase of twelve (12) FTE DSWs to support the new GAINS and STEPS programs.
- Support Workers for the Deaf and Hard of Hearing (SWDHH) – A decrease of four (4) FTE; these positions are staffed to meet individual student needs.
- Social Workers – The Well-Being Special Assignment Teacher (SAT) has been reclassified from Social Workers to Consultants representing a decrease of one (1) FTE in this line. Also, a decrease of one (1) FTE Social Worker is due to attrition.
- School Support Technicians and School IT Support – Four (4) Information Technology positions have been eliminated from the budget. These positions provided support during the pandemic and were funded by COVID Recovery grants that have been discontinued. They also provided support for remote learning which has been discontinued. One (1) FTE has been reclassified from this line to Board Administration and Governance.
- Change Your Future Advisors (CYFA) – An increase of one (1) FTE is included in the budget to adjust actual staffing levels (i.e. budget adjustment).

Consultants:

Six (6) FTE Consultants have been reclassified to the Teachers line (Academic Support Teachers, Graduation and Library Coach and Newcomer Teachers) to align with the Ministry prescribed classification of staffing. The Well-Being Special Assignment Teacher has been reclassified from Social Workers to this line and one (1) FTE Special Assignment Teacher for the Specialist High Skills Major program has been added to the budget using enveloped funding.

Vice-Principals (VP):

An additional Secondary VP has been budgeted at Honourable W.C. Kennedy Collegiate and an additional 0.5 FTE Elementary VP is budgeted due to enrolment increases budget to budget.

Facility Services:

An increase of 6.5 FTE represents:

- An increase of 6.5 FTE Custodians have been budgeted due to increases in square footage and enrolment increases at Walkerville Secondary School, Ford City Public School, James L Dunn Public School, Princess Elizabeth Public School, Colchester North Public School, Glenwood Public School and Eastview Horizon Public School.
- A Facilities Clerk has been added to the budget to assist with the significant increase in capital projects (i.e. school builds, renovations, additions, etc.). This increase is offset by a decrease of one (1) FTE Skilled Trades position due to attrition.

Board Administration and Governance:

An increase of 4.0 FTE represents:

- Two (2) additional Human Resources positions have been budgeted to build capacity in the department given the increased staff complement and staff absenteeism.
- One (1) Supervisory Officer (i.e. Superintendent) is added to the budget to align with the requirements of the new Math Recovery Plan. This position is funded with incremental PPF monies.
- One (1) IT position has been reclassified to this line from the Professional and Other Educational Support Staff line.

5.2 Support for Students Fund (SSF) Positions

This fund was established during the previous round of central collective bargaining and continues for the 2023-24 school year. SSF provides flexible funding for school boards to support the learning needs of students, which may include special education, mental health and well-being, language instruction, Indigenous education and Science, Technology, Engineering and Mathematics (STEM) programming. The total amount of funding provided of $3.9 million ($3.8 million in 2022-23) is directly offset by budgeted salaries and benefits. The budget includes 42.5 FTE positions. Note: In the Canadian Union of Public Employees (CUPE) agreements the SSF is referred to as Investments in System Priorities (ISP). SSF funded positions are summarized below:

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

6 Special Education

The GSN provides funding to support Special Education through the Pupil Foundation Grant, School Foundation grant and the Special Education Grant. The Special Education Grant provides incremental funding for students requiring 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.

6.1 Special Education Deficit Summary

Special Education expenses are greater than the funding allocation by approximately $10.4 million ($9.1 million in 2022-23).

Description	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
GRANT			
Special Education Per-Pupil Amount (SEPPA)	29,630,400	28,263,740	1,366,660
Special Education Equipment Amount (SEA)	1,742,648	1,725,897	16,751
Differentiated Special Education Needs Amount (DSENA)	20,906,443	20,365,437	541,006
Special Incidence Portion (SIP)	144,015	144,015	-
Educational and Community Partnerships Programs (ECPP)	3,454,932	3,449,548	5,384
Behavioural Expertise Amount (BEA)	622,889	598,743	24,146
Other Revenues	8,587,723	8,213,836	373,887
TOTAL FUNDING	**65,089,050**	**62,761,216**	**2,327,834**
EXPENSES			
Staffing (Salaries and Benefits)	70,001,825	66,466,731	3,535,094
Supplies and Services	1,958,638	1,959,073	(435)
Fees and Contract Services	30,000	30,000	-
Education Programs in Approved Facilities	3,454,932	3,449,548	5,384

Description	2023-24 Preliminary Budget	2022-23 Original Budget	Increase / (Decrease)
TOTAL EXPENSES	**75,445,395**	**71,905,352**	**3,540,043**
IN-YEAR SURPLUS / (DEFICIT)	**(10,356,345)**	**(9,144,136)**	**(1,212,209)**

6.2 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)
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 (Revised Estimates)	64,054,190	73,284,397	(9,230,207)
2023-24 (Projected)	65,089,050	75,445,395	(10,356,345)

6.3 Special Education – Pupil Enrolment

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

Year	Pupil Enrolment
2019-20 (Actual)	4,200
2020-21 (Actual)	4,568
2021-22 (Actual)	5,523
2022-23 (Projected)	5,335
2023-24 (Projected)	5,613

Note: In 2023-24, new enrolment of 278 students with complex special needs are anticipated.

6.3 Special Education – Staffing Complement

Below, by type of employee, is the increase in the Special Education staff complement from the 2022-23 budget to the proposed 2023-24 budget.

Staff	Staffing Sept. 1, 2023	Staffing Sept. 1, 2022	FTE Increase (Decrease)
Support Staff:			
Education Assistant (EA)	398.50	353.50	45.00
Education Assistant (EA) - Jordan Principle	37.00	35.00	2.00
Developmental Service Worker (DSW)	141.00	129.00	12.00
Developmental Service Worker (DSW) - Tier 3 Support	2.00	2.00	-
Behavioural Management System Worker (BMSW)	1.00	1.00	-
Developmental Management Services Worker (DMSW)	2.00	2.00	-
Child Youth Worker (CYW)	55.00	55.00	-
Support Worker for the Deaf and Hard of Hearing (SWDHH)	17.00	21.00	(4.00)
Social Worker	2.20	2.20	-
Psychologist and Speech	17.50	17.50	-
Behaviour Transition Specialist *	1.00	1.00	-
Applied Behavioural Analysis (ABA) Facilitator *	3.00	3.00	-
Board Certified Behaviour Analyst (BCBA)	4.00	4.00	-
Sub-total	**681.20**	**626.20**	**55.00**
Elementary:			
Blind & Deaf	10.00	9.50	0.50
Teachers (RISE and GAINS)	95.00	89.50	5.50
Learning Support Teacher (LST)	70.00	67.00	3.00
Sub-total	**175.00**	**166.00**	**9.00**
Secondary:			
My Achievement Pathway to Success (MAPS)	20.83	20.33	0.50
Administration	3.66	3.00	0.66
STEPS (Skills to Enhance Personal Success) / Community Living	40.00	34.66	5.34
Learning Support Teacher (LST)	18.63	18.63	-
Sub-total	**83.12**	**76.62**	**6.50**
Agency:			
Teachers (Including Principal)	28.00	28.00	-
Sub-total	**28.00**	**28.00**	**-**
Total	**967.32**	**896.82**	**70.50**

6.4 Special Education Programs

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

Programs offered include the following:

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

For 2023-24, the Board will be offering the GAINS program in 45 classrooms across 29 elementary schools. New GAINS classrooms for 2023-24 include:

- Marlborough PS.
- Queen Elizabeth PS.
- Sandwich West PS.
- Frank W Begley PS.
- Eastview Horizon PS.
- J A McWilliam PS.

For 2023-24, the Board will be offering the STEPS program in 30 classrooms across 12 secondary schools. New STEPS classrooms for 2023-24 include:

- Belle River DHS.
- Walkerville Collegiate Institute.
- Vincent Massey Secondary School.
- Tecumseh Vista Secondary.

7 Transportation

7.1 Grants

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

- A set of criteria (i.e., Common Reference Standards) that are applied to all school boards to determine need (i.e., optimal number of vehicles) for funding purposes
- Funding benchmark rates to reflect costs of operating school buses through several components:
    - Vehicle component to reflect annualized capital, operating, and licensing costs
    - Fuel component based on travel distance and market price of fuel
    - Driver component based on travel time, with provision for 30 minutes per day for non-driving duties, and an hourly wage benchmark of $23 plus 13% for statutory benefits, along with an annual amount for recruitment/retention bonus and for driver training
    - Funding to support the use of public transit for student transportation
    - Funding for local priorities to support local decisions based on unique circumstances and needs
    - Transition support to ensure that no school board sees a funding reduction as a result of the new funding formula (i.e., no funding reduction compared to 2022-23 school year allocation). The transition support will be updated annually to reflect changes in enrolment, new routing results, and changes to benchmarks.

The Fuel Benchmark Rate is updated from $0.936 per litre for the southern school boards and $0.957 per litre for the northern school boards to $1.50 per litre for all school boards 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 new allocation to support school boards with the fluctuating cost of fuel. The ministry will be introducing

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

Based on the new model set forth by the Ministry, the Board will receive $2.0 million more funding in this area. Despite the increase in funding, the Board is still projecting a deficit as the rising cost to provide transportation services is greater than available funding.

7.2 Expenses

The budget reflects the Board's proportionate share (based on ridership) of the Transportation Consortium's expenses. Transportation expenses are budgeted to increase by $1.8 million due to increased carrier and routing costs.

7.3 2023-24 Transportation Deficit – Summary

Below is a summary outlining the 2023-24 Student Transportation Deficit:

Description	Amount
FUNDING	
Vehicle Component	5,947,625
Fuel Component	2,143,807
School Bus Driver Component	4,876,050
Spare Capacity Component	418,460
Public Transit Amount	102,286
Local Priorities and Operations Amount	2,648,767
School Bus Rider Safety and Training	27,750
TOTAL FUNDING	**16,164,745**
EXPENSES:	
Administration	405,076
Transportation	16,483,461
Supplies & Services	151,904
Rent	31,961
Furniture & Equipment	1,036
TOTAL EXPENSES	**17,073,438**
TOTAL DEFICIT	**(908,693)**

8 Capital Budget

8.1 Summary of Capital Budget:

Below is a summary of the projected 2023-24 Capital Budget, which is fully funded by Ministry of Education grants:

Description	2023-24 Projection	2022-23 Original Budget	Increase / (Decrease)
Capital Projects – Renewal	5,120,260	5,486,610	(366,350)
Capital Priorities – Major Capital Programs (New Kingsville K-12, new North Shore FI, Northwood PS addition, Legacy Oak Trail PS addition, Queen Elizabeth PS addition, new Lakeshore PS)	44,266,506	32,270676	11,995,830
Full Day Kindergarten	300,000	1,280,072	(980,072)
EarlyON Child and Family Centre	550,000	622,798	(72,798)
Child Care (including retrofitting school spaces)	5,470,969	3,048,200	2,422,769
Temporary Accommodations (portables)	257,694	139,106	118,588
Minor Capital	2,011,544	2,057,061	(45,517)
School Condition Improvement	20,372,809	24,826,954	(4,454,145)
COVID-19 Resilience Infrastructure Stream	-	2,100,000	(2,100,000)
Short Term Interest on Capital	2,018,103	217,585	1,800,518
TOTAL CAPITAL BUDGET	**80,367,885**	**72,049,062**	**8,318,823**

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.

8.2 Capital Funding Descriptions

Capital Priorities – Major Programs (including land):

This represents the construction costs budgeted to be incurred related to the New Kingsville K-12, new North Shore FI PS, Northwood PS addition, Legacy Oak Trail PS addition, Queen Elizabeth PS addition and new Lakeshore PS.

Full Day Kindergarten (FDK):

The Ministry has approved FDK funding for the new Kingsville K-12 and the New North Shore FI PS.

Early Years Capital (EarlyON and Child Care):

Child care and new EarlyON funding is being used for a new Kingsville K-12, Queen Elizabeth PS, new North Shore FI PS and Eastview Horizon PS.

Temporary Accommodations:

This allocation provides funding to address the estimated annual cost of temporary accommodation in the amount of $257,000 ($139,000 in 2022-23). This funding may be used for portable moves, leases, and purchases, as well as for lease costs for permanent instructional space.

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

Minor Capital (IT):

This represents the budgeted amount for classroom computers ($2,012,000) and other IT capital items. The classroom computers budget has decreased approximately $46,000 ($2,057,000 in 2022-23). 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 2023-24, the Ministry will continue to invest almost $1.4 billion to maintain and improve the condition of schools through the School Condition Improvement (SCI) program to address the significant backlog in school renewal needs. SCI funding is allocated to school boards in proportion to the renewal needs assessed for these facilities during the 2019 assessments by the Ministry Condition Assessment Program.

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

As the Board has high renewal needs, there is a significant amount of SCI funding available. The Board's allocation for 2023-24 is approximately $20.4 million. These funds must be used for expenditures that meet the requirement to be capitalized. Planned expenditures include windows, exterior doors, roofing, masonry and HVAC upgrades, and classroom upgrades.

Short Term Interest on Capital:

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

9 Appendices

9.1 Compliance Calculation

ADMINISTRATION AND GOVERNANCE	
Compliance - Gross Expenses Excluding Audit Amounts	12,280,901
Compliance - Other Revenues	1,139,184
Compliance - Net Expenses Excluding Audit Amounts	11,141,717
Compliance - Funding Allocation Excluding Audit Amounts	12,020,495
Compliance - Overspending on Administration and Governance	-
Compliance - Admin and Governance Compliant	COMPLIANT
BALANCED BUDGET DETERMINATION	
Compliance - In-year Revenues	495,192,868
Compliance - In-year Revenues for Land	500,000
Compliance - In-year Revenues for ARO	-
Compliance - In-year Expenses	499,157,212
Compliance - In-year Surplus (Deficit)	(4,464,344)
Balanced Budget Compliant	REQUIRES FURTHER COMPLIANCE
COMPLIANCE CALCULATION PRIOR TO MINISTRY APPROVAL AMOUNT	
Compliance - Operating Allocation	446,434,378
Compliance - 1% of Operating Allocation	4,464,344
Compliance - Prior Year Accumulated Surplus Available	39,230,443
Compliance - Lesser of 1% and Prior Year Accumulated Surplus	4,464,344
Compliance - Calculation Prior to Ministry Approval	COMPLIANT
COMPLIANCE CALCULATION AFTER MINISTRY APPROVAL AMOUNT	
Compliance - Amount of Ministerial Approval Received	
Compliance - Calculation After Ministry Approval	COMPLIANT

9.2 In-Year Deficit Elimination Plan

In-Year Deficit Elimination Plan

1.0	Is an In-Year Deficit Elimination Plan Required?	Yes / Oui
	.....If Compliance Report, item 1.3 is less than zero, and item 1.9 is "Compliant", IYDEP is required.	
1.1	Is the Board Submitting a New In-Year Deficit Elimination Plan? (Note 1)	New Plan/Nouveau plan
1.2	If an In-Year Deficit Elimination Plan is required, has the plan been approved by the board?	Yes / Oui
1.3	Compliance - In-year Surplus (Deficit)	-4,464,344
	.....Compliance Report, item 1.3	

Table A - Changes in 2024-2025	
Col. 1	Col. 2
Revenue Increase/(Decrease) in 2024-25 - Description	**Revenue Increase/(Decrease) in 2024-25 - Amount of Change**
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
Expense Decrease/(Increase) in 2024-25 - Description	**Expense Decrease/(Increase) in 2024-25 - Amount of Change**
Review program delivery of Special Education	-
Review program delivery and boundaries of French Immersion	-
Review transportation operator agreements	-
Review in detail all non-salary budgeted expenses	-
Conduct school boundary reviews	-
Implement climate action efficiencies to reduce expenses (such as utilities)	-
Total reductions in 2024-25 from projects specified above	4,464,344
	-
	-
	-
	-
	-
	-
	-
	-

2.0	Planned In-Year Surplus/(Deficit) in 2024-25	0
	.....Item 1.3 + (sum of column 2, Table A)	