



Grand Erie District School Board

Budget 2023-24

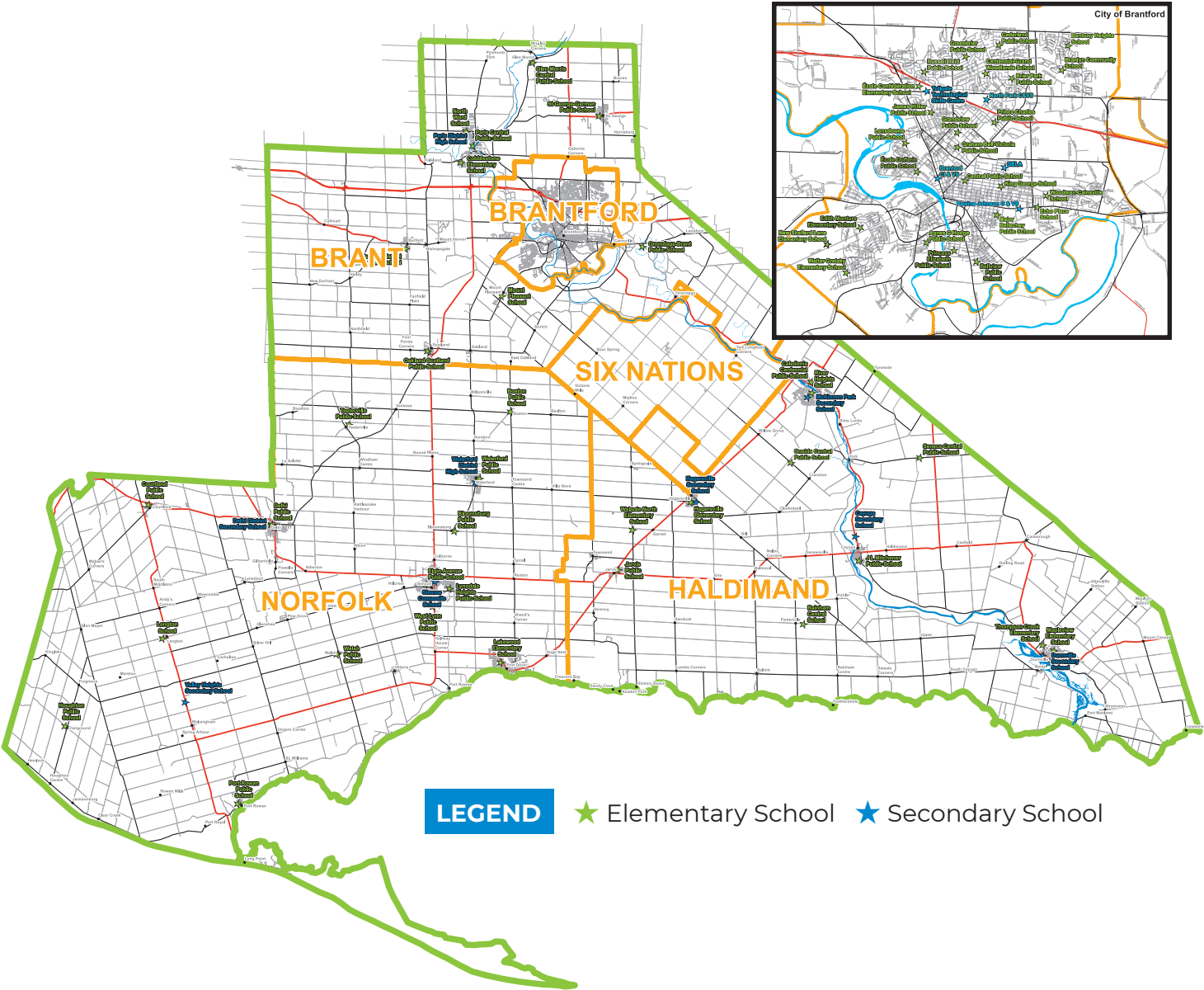
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About Grand Erie District School Board

Grand Erie District School Board is an Ontario school board that has legal jurisdiction over Brant County, Norfolk County, Haldimand County and the City of Brantford. The Education Centre is located in Brantford, while three support centres are located in Haldimand County, Norfolk County and the City of Brantford. These support centres provide ancillary services to staff and students. Some key Board facts include:

- **58 Elementary Schools**
- **14 Secondary Schools**
- **27,000 students** (including 435 on Six Nations and MCFN Education Services Agreement)
- **Total number of staff: 2,933** (Full-Time Equivalent)



History of Grand Erie



Grand Erie District School Board was formed in 1998 in an amalgamation of the Brant, Norfolk and Haldimand County boards of education, a result of the provincial government's Fewer School Boards Act of 1997. The new board was officially known as English-language Public District School Board No. 23 until the 1999-2000 school year, when it was named to reflect the wide geographical expanse of southern Ontario it encompasses. Spanning Brant County in the north, following the Grand River's path to Lake Erie in the south to include the counties of Haldimand and Norfolk, and alongside the First Nations communities of Six Nations of the Grand River and Mississaugas of the Credit First Nation, Grand Erie retains the distinct identities, cultures, and traditions of these unique regions.

With strong agricultural roots as well as growing towns and urban centres, the schools of Grand Erie reflect the region's rich history. The names of schools honour local war heroes, inventors, cultural and educational figures, and pay homage to the Indigenous Peoples who inhabited the area for millennia. The number of schools has changed slightly over the years matching shifting population patterns and changes to provincial education funding structures. School buildings have also seen extensive expansions, upgrades, and renovations to meet changing needs and new usage. In many communities, schools are central hubs and access points for programs and services, and a source of identity and pride.

Today, Grand Erie District School Board represents 27,000 students in 58 elementary and 14 secondary schools within the City of Brantford and the Counties of Brant, Haldimand, and Norfolk as well as students from Six Nations of the Grand River and Mississaugas of the Credit First Nation.

Multi-Year Strategic Plan 2021-26

Our Vision

Learn

Lead

Inspire

Our Mission

Together, we build a culture of **learning**, **well-being** and **belonging** to inspire each learner.

Our Collective Priorities

Learning

We build a culture of learning to nurture curiosity and opportunity for each learner.

Well-being

We build a culture of well-being to support the cognitive, social, emotional and physical needs of each learner.

Belonging

We build a culture of belonging to support an equitable, inclusive and responsive environment for each learner.

Leadership - Trustees



Susan Gibson

- Chair of the Board
- City of Brantford



Brian Doyle

- Vice Chair of the Board
- County of Haldimand



Greg Anderson

- City of Brantford



John Bradford

- City of Brantford



Rita Collver

- Norfolk County, Wards 3 & 7,
and Brant County



Lisa Passmore

- County of Haldimand



Carol Ann Sloat

- City of Brantford



Elaine Thomas

- County of Norfolk
Wards 1, 2, 4, 5, and 6



Claudine VanEvery-Albert

- Represents interests of Six
Nations Students under the
Education Services Agreement



Tom Waldschmidt

- Norfolk County, Wards 3 & 7,
and Brant County



Liz Whiton

- Norfolk County
Wards 1, 2, 4, 5 and 6

Leadership - Senior Administration



JoAnna Roberto

- Director of Education
- Secretary of the Board



Wayne Baker

- Superintendent of Education



Kevin Graham

- Superintendent of Education



Lisa Munro

- Superintendent of Program K-12



Liana Thompson

- Superintendent of Education



Jennifer Tozer

- Superintendent of Human Resources



Julie White

- Superintendent of Education



Rafal Wyszynski

- Superintendent of Business & Treasurer

A Message from the Grand Erie District School Board Chair

As we leave behind the unique challenges of previous years, our focus is on providing a learning lift. This budget delivers that lift, with strong investments that renew our commitments to providing quality education, supporting the well-being and belonging goals that make schools safe, inclusive and inspiring spaces to learn, and which invest in the people who make it all possible.

Through a collaborative process, this budget is the result of what communities have told us they need. It highlights resources that enable us to deliver the most effective instruction in key areas including math and early reading, allows us to support learners' mental health and wellness strategies, and looks to the future in building and enhancing the facilities and infrastructure that pave the way for continued success.

My gratitude to the Grand Erie staff members, learners, families and the Board of Trustees who ensure we reach as high as we can, and then higher still. Thank you for your continued teamwork and collaboration as we build a culture of learning, well-being and belonging together.

Sincerely,

Susan Gibson

Board Chair,
Grand Erie District School Board



A Message from the Director of Education

On behalf of the senior team at Grand Erie District School Board, it is my pleasure to present the budget for the 2023-24 school year.

Our financial achievements in Grand Erie tell a story of strong growth and forward momentum, aligned with our strategic vision to learn, lead and inspire, and our mission to build inclusive environments fostering learning, well-being and belonging. The communities our schools serve are growing, and with that comes exciting opportunities as we work towards meeting needs and expectations to deliver world-class education and the best school experiences possible. What that looks like is investing in the construction of new schools and enhancing existing facilities to accommodate growing families, supporting students with different abilities, investing in math and literacy strategies that meet the unique needs of each learner, and strengthening supports for students preparing to take the next steps on their educational and life paths.



We certainly couldn't do this work without the leadership and guidance of our Business Services staff members. My thanks to Superintendent Rafal Wyszynski and his dedicated team, our senior team of superintendents and system leaders, and the Board of Trustees for the continued collaboration in aligning our decision-making with our strategic goals.

Sincerely,

JoAnna Roberto, Ph.D.

Director of Education and Secretary of the Board,
Grand Erie District School Board

A Message from the Superintendent of Business

As we approach the new school year, I am pleased to present Grand Erie District School Board's balanced budget for the 2023-24 school year. This budget has been carefully developed by Senior Administration and Trustees in alignment with the priorities outlined in Grand Erie's Multi-Year Strategic Plan and by the Ministry of Education. Our goal is to maintain the positive momentum generated in 2022-23, enhance educational experiences, and invest in classroom resources.

The Grants for Student Needs (GSN) announcement provided for new funding and new initiatives, but there were also significant reductions. This budget acknowledges the loss of the temporary one-time funding allocations for the Learning Recovery Program and the Tutoring Supports Fund. We are redirecting revenue generated by enrolment increases to support retaining positions made possible through these now discontinued programs.

The approximate \$369 million operating budget has increased \$13.8 million from the 2022-23 Budget approved by Trustees in June 2022. Staffing costs continue to represent the largest investment in our operating budget and despite reductions in certain revenue allocations, our priority was to minimize the disruption to the system.

We are pleased to announce that the 2023-24 budget includes an additional investment of 76 positions across the district, compared to the approved 2022-23 Estimates Budget. These positions include Teachers, Child and Youth Workers, Educational Assistants, Clerical staff, Custodial Services personnel, and various other roles that directly contribute to learning, well-being and belonging. We are delighted to announce that the balancing of our budget did not result in any significant budget reductions or layoffs.

Our budget is balanced without the use of reserves, is compliant with all legislation, is realistic and provides for investments into direct and indirect supports for students and staff. On behalf of Business Services, we thank you for your continued support as we work together to provide the best possible education for our students.

Sincerely,

Rafal Wyszynski, CPA, CMA

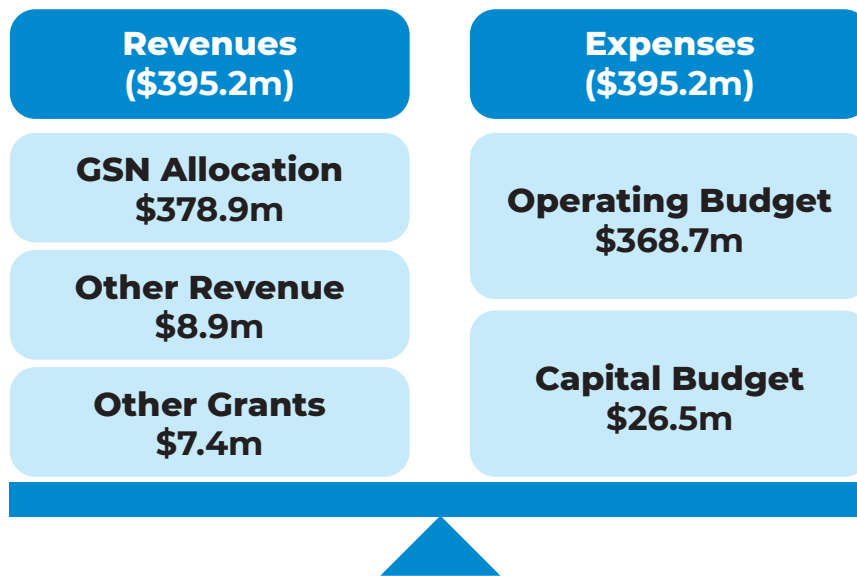
Superintendent of Business & Treasurer
Grand Erie District School Board



Budget - Summary

Grand Erie District School Board has developed a balanced operating and capital budget for the 2023-24 school year. The operating and capital budgets have been set at **\$368.7 million** and **\$26.5 million** respectively for a total of **\$395.2 million**.

This report will provide additional details of the sources and uses of the revenues that Grand Erie receives from the Ministry of Education.



As illustrated by the graphic above, the majority of the revenue Grand Erie receives is through the Grants for Student Needs (GSN). The GSN, also known as “the funding formula,” is a collection of grants that either can be generated on a per-pupil, per-school, or per-board basis depending on the structure of each grant. This framework, that has been developed between school boards and the province, recognizes that accountability to the Ministry must be balanced against the need for school board flexibility to address local conditions.

It includes:

- Legislative requirements, such as the provision that school boards balance their budgets.
- Requirements around budgeting, financial reporting, and monitoring.
- Enveloping, which means that certain grants have restrictive properties.
- Program/grant-specific reporting requirements overseen by various branches of the Ministry.

The 2023-24 budget has been developed in compliance with all of these requirements.

Budget - Requirements

The development of a school board budget goes beyond the balancing of revenues against expenses. Boards must carefully make assumptions to support complex decisions, while ensuring compliance with provincial, legal, internal and local regulations, policies and agreements. These external requirements include:

- Compliance with the Education Act.
- Compliance with the Public Sector Accounting Board (PSAB).
- Timely submission of a balanced budget.
- Ministry approval for an in-year deficit above one per cent of the school board's operating revenue or the accumulated surplus for the preceding school year.
- Class size ratio requirements.
- That the Special Education Grant can only be used on Special Education expenditures.
- That the Board Administration Grant cannot be overspent.
- The provincial Indigenous Education Grant is limited to expenses that 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, including spending restrictions on specific amounts within the grant.
- The Rural and Northern Education Fund within the Geographic Circumstances Grant is to be used to further improve education for students from rural communities.
- The allocations within the Targeted Student Supports Envelope of the Learning Opportunities Grant are limited for use collectively on its four programs.
- The School Condition Improvement Allocation is to be used for renewal expenditures that are capitalized and address the overall state of repair.

Board Policy Budget Development Process (BU-02). See: Appendix A directed the development of the budget. The internal requirements included:

- That the Board's Multi-Year Strategic Plan, the Board's Student Achievement Plan and the Annual Operating Plans inform the budget development process.
- That the Board approve the final budget ensuring compliance with Ministry regulations. Administration will provide information confirming that the budget is compliant with the funding regulation as part of the budget development and approval process.
- That the budget incorporates elementary and secondary enrolment projections, including trend analysis and historical comparators.
- That the budget includes a five-year enrolment forecast.
- That the approved budget be posted on the Board website.

Budget - Challenges

The development of a school board budget has many inherent challenges, risks, pressures and unknowns. The practices that govern Grand Erie's budgeting, planning, and forecasting have become increasingly complex and there is uncertainty when forecasting certain expenditures such as utility commodity price, absenteeism and labour. There are many variables, internal and external, that must be considered when developing both revenues and expenditures. The most significant challenges and risks to the 2023-24 budget include:

- Ministry changes to funding policies.
- Variance in enrolment projections.
- Impact from volatility on utility pricing and consumption.
- Costs associated with employee absenteeism and challenges with staffing system with qualified replacements; labour shortages.
- Aging infrastructure.
- Compliance with collective agreements.
- Changes as a result of a change in local or provincial governments.
- Unpredictability of evolving special education needs.
- Climate change resulting in significant or unpredictable damage.
- Lack of contingencies within budget.
- Long term effects of the COVID pandemic on students academic achievement that require additional supports.
- Operation of virtual learning environments.
- The price of goods and services shifting due to inflation.
- Unknown economical landscape.
- Cyber security.

Challenges and Risks



Enrolment

Student enrolment is the primary driver for revenue for Grand Erie. The funding is calculated based on the Average Daily Enrolment (ADE) of pupils enrolled on two Ministry-selected count dates: October 31 and March 31. If the enrolment numbers are over-estimated, actual revenues will decrease and the Board will face difficulties in re-balancing the budget as many factors such as contracts and staffing levels will have already been determined. The following table illustrates the estimated enrolment for 2023-24. The subsequent table and graphic depicts Grand Erie's enrolment history and long-term forecast.

| Elementary | 2022-23 Estimates | 2023-24 Estimates | Change |
|--------------------------------------|----------------------|----------------------|--------|
| Grade | | | |
| JK | 1,578 | 1,763 | 185 |
| SK | 1,697 | 1,800 | 103 |
| GR 1 | 1,878 | 1,921 | 43 |
| GR 2 | 1,900 | 1,972 | 72 |
| GR 3 | 1,849 | 1,982 | 133 |
| GR 4 | 1,862 | 1,915 | 53 |
| GR 5 | 1,813 | 1,934 | 121 |
| GR 6 | 1,884 | 1,866 | -18 |
| GR 7 | 1,883 | 1,940 | 57 |
| GR 8 | 1,880 | 1,967 | 87 |
| Special Education | 136 | 140 | 4 |
| Total Average Daily Enrolment | 18,360 | 19,200 | 840 |

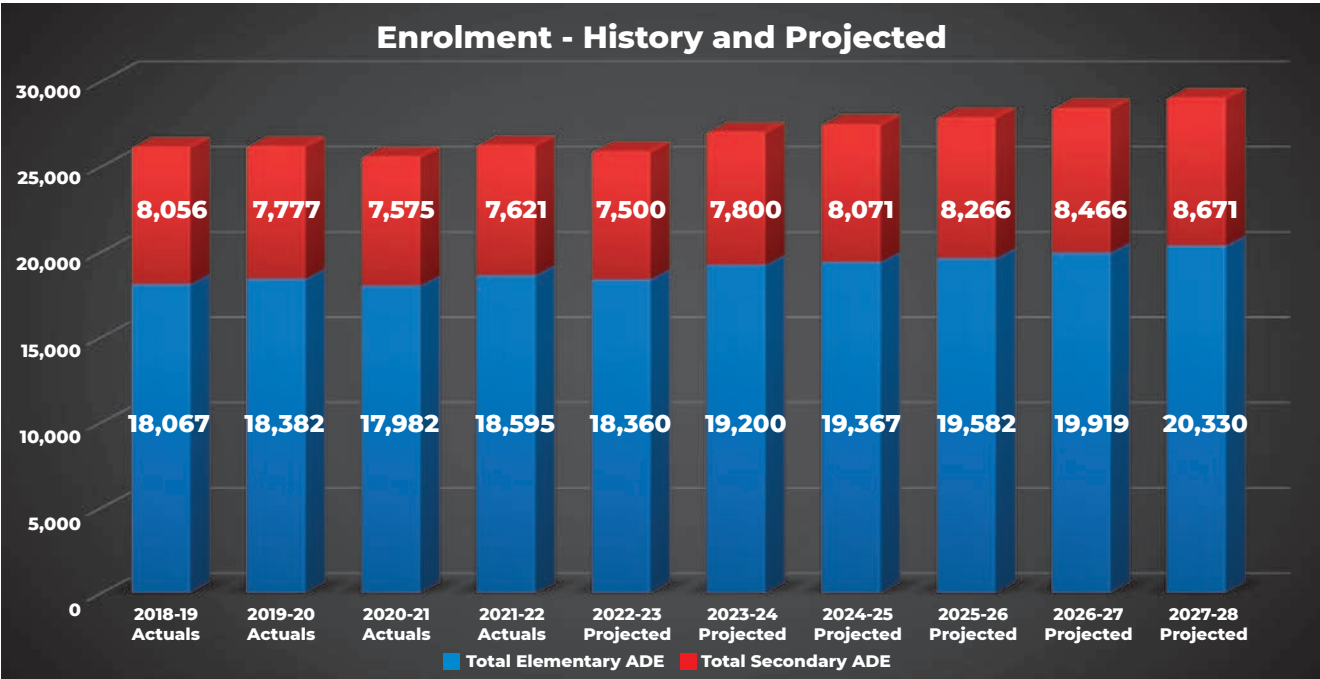
| Secondary | 2022-23 Estimates | 2023-24 Estimates ADE | Change |
|-----------------------|----------------------|--------------------------|------------|
| Regular Program ADE | 7,050 | 7,347 | 297 |
| High Credit ADE | 40 | 29 | -11 |
| Tuition Agreement ADE | 410 | 424 | 14 |
| Total | 7,500 | 7,800 | 300 |

| Summary of Enrolment | 2022-23 Estimates | 2023-24 Estimates | Change |
|-----------------------------------|----------------------|----------------------|--------|
| Elementary ADE for Grant | 18,360 | 19,200 | 840 |
| Secondary ADE for Grant & Tuition | 7,500 | 7,800 | 300 |
| Grand Total ADE | 25,860 | 27,000 | 1,140 |

Enrolment

Five Year Enrolment Projections

| Grade | 2018-19 Actuals | 2019-20 Actuals | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Projected | 2023-24 Projected | 2024-25 Projected | 2025-26 Projected | 2026-27 Projected | 2027-28 Projected |
|------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Full Day JK | 1,681 | 1,742 | 1,517 | 1,635 | 1,578 | 1,763 | 1,755 | 1,776 | 1,803 | 1,841 |
| Full Day SK | 1,752 | 1,823 | 1,755 | 1,840 | 1,697 | 1,800 | 1,931 | 1,944 | 1,971 | 2,009 |
| Grade 1 | 1,709 | 1,811 | 1,795 | 1,900 | 1,878 | 1,921 | 1,972 | 2,027 | 2,046 | 2,084 |
| Grade 2 | 1,812 | 1,768 | 1,784 | 1,846 | 1,900 | 1,972 | 1,942 | 1,989 | 2,050 | 2,080 |
| Grade 3 | 1,835 | 1,826 | 1,756 | 1,860 | 1,849 | 1,982 | 1,969 | 1,956 | 2,008 | 2,081 |
| Grade 4 | 1,806 | 1,867 | 1,824 | 1,794 | 1,862 | 1,915 | 1,989 | 1,985 | 1,978 | 2,042 |
| Grade 5 | 1,845 | 1,819 | 1,835 | 1,877 | 1,813 | 1,934 | 1,911 | 2,006 | 2,008 | 2,013 |
| Grade 6 | 1,784 | 1,878 | 1,819 | 1,889 | 1,884 | 1,866 | 1,942 | 1,929 | 2,030 | 2,043 |
| Grade 7 | 1,773 | 1,818 | 1,868 | 1,868 | 1,883 | 1,940 | 1,872 | 1,939 | 1,921 | 2,040 |
| Grade 8 | 1,755 | 1,790 | 1,812 | 1,948 | 1,880 | 1,967 | 1,946 | 1,893 | 1,966 | 1,959 |
| Special Education | 318 | 240 | 217 | 138 | 136 | 140 | 138 | 138 | 138 | 138 |
| Total Elementary ADE | 18,067 | 18,382 | 17,982 | 18,595 | 18,360 | 19,200 | 19,367 | 19,582 | 19,919 | 20,330 |
| Total Secondary ADE | 8,056 | 7,777 | 7,575 | 7,621 | 7,500 | 7,800 | 8,071 | 8,266 | 8,466 | 8,671 |
| Total GEDSB Enrolment | 26,123 | 26,159 | 25,557 | 26,216 | 25,860 | 27,000 | 27,438 | 27,848 | 28,385 | 29,001 |



Revenues

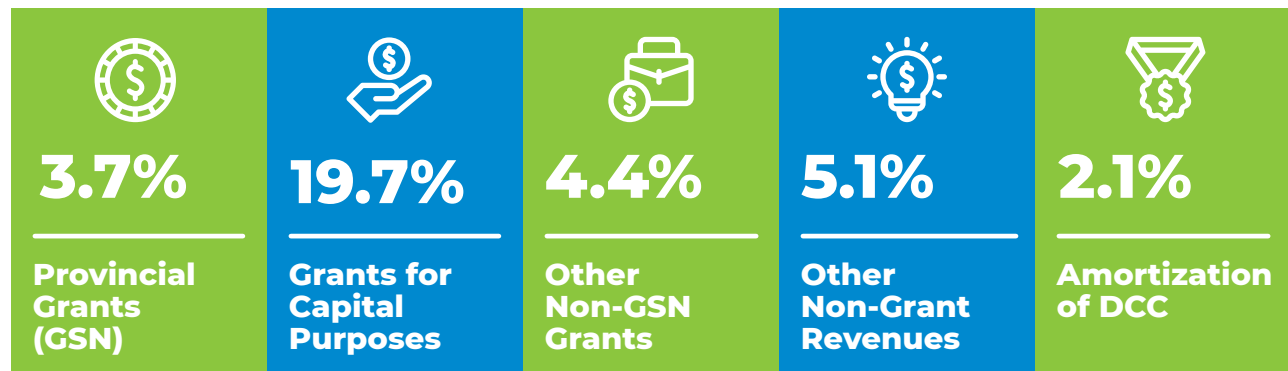
As previously stated, the primary driver of revenue for Grand Erie comes from the Ministry of Education's GSNs. The board generates other revenue through Tuition Service Agreements, supplemental provincial grants called the Priority and Partnership Fund (PPF), targeted federal grants (i.e. Ministry of Citizenship and Immigration) and through other sources such as rentals or interest income.

Revenue Summary

| (\$ Figures in Thousands) | 22-23 Estimates | 23-24 Estimates | Variance | |
|-----------------------------|--------------------|--------------------|---------------|-------------|
| | | | \$ | % |
| Revenue | | | | |
| Provincial Grants (GSN) | 314,958 | 326,719 | 11,761 | 3.7% |
| Grants for Capital Purposes | 4,741 | 5,673 | 932 | 19.7% |
| Other Non-GSN Grants | 7,102 | 7,411 | 309 | 4.4% |
| Other Non-Grant Revenues | 8,458 | 8,868 | 430 | 5.1% |
| Amortization of DCC | 19,621 | 20,045 | 404 | 2.1% |
| Total Revenue | 354,880 | 368,716 | 13,836 | 3.9% |

Grand Erie's total operating revenue for 2023-24 school year is estimated at **\$368,716,752** as compared to **\$354,880,257** for the 2022-23 Estimated Budget. There are two major components of the GSN: Foundation Grants and Special Purpose Grants. The Foundation Grants cover the basic costs of an educational experience that is common to all students, which is allocated based on student enrolment and the number of schools. The Special Purpose Grants address the unique needs of students, schools and school boards related to location, student and school needs, and a board's demographic profile. The descriptions for each GSN allocation can be found in the glossary in Appendix B.

% Revenue Variance by Category



Revenues for the Period Ended August 31, 2024

(\$ Figures in Thousands)

| | Budget Assessment | | | |
|--|-------------------|-----------------|---------------------------|--------------------------|
| | 22-23 Estimates | 23-24 Estimates | Change | |
| | | | \$ Increase (Decrease) | % Increase (Decrease) |
| Grant Revenues | | | | |
| Pupil Foundation | 145,293 | 154,350 | 9,057 | 6.2% |
| School Foundation | 21,404 | 22,229 | 825 | 3.9% |
| Special Education | 39,911 | 41,855 | 1,943 | 4.9% |
| Language Allocation | 4,608 | 4,781 | 173 | 3.8% |
| Supported School Allocation | 29 | 28 | -1 | -3.4% |
| Rural and Northern Education Funding | 1,628 | 1,157 | -471 | -28.9% |
| Learning Opportunities | 4,690 | 5,252 | 562 | 12.0% |
| Continuing and Adult Education | 1,626 | 1,589 | -38 | -2.3% |
| Teacher Q&E | 30,784 | 30,238 | -546 | -1.8% |
| ECE Q&E | 1,842 | 1,948 | 106 | 5.8% |
| New Teacher Induction Program | 138 | 124 | -14 | -10.1% |
| Restraint Savings | -80 | -80 | - | 0.0% |
| Transportation | 13,921 | 16,574 | 2,653 | 19.1% |
| Administration and Governance | 7,952 | 8,335 | 382 | 4.8% |
| School Operations | 27,679 | 30,006 | 2,328 | 8.4% |
| Community Use of Schools | 366 | 376 | 10 | 2.7% |
| Declining Enrolment | 493 | - | -493 | -100.0% |
| Indigenous Education | 3,069 | 2,120 | -949 | -30.9% |
| Support for Students Fund | 2,875 | 2,968 | 93 | 3.2% |
| Mental Health & Well-Being | 1,052 | 1,055 | 3 | 0.3% |
| Safe Schools Supplement | 515 | 559 | 44 | 8.5% |
| Program Leadership | 1,000 | 993 | -8 | -0.8% |
| Permanent Financing - NPF | 262 | 262 | - | 0.0% |
| Learning Recovery Fund | 3,898 | - | -3,898 | -100.0% |
| Total Operating Grants | 314,958 | 326,719 | 11,761 | 3.7% |
| Grants for Capital Purposes | | | | |
| School Renewal | 2,937 | 2,937 | - | 0.0% |
| Temporary Accommodation | 346 | 322 | -24 | -6.9% |
| Short-term Interest | 250 | 1,535 | 1,285 | 514.0% |
| Debt Funding for Capital | 2,763 | 2,584 | -179 | -6.5% |
| Minor Tangible Capital Assets (mTCA) | -1,555 | -1,705 | -150 | 9.6% |
| Total Capital Purposes Grants | 4,741 | 5,673 | 932 | 19.7% |
| Other Non-GSN Grants | | | | |
| Priority & Partnership Fund (PPF) | 3,045 | 4,382 | 1,337 | 43.9% |
| Other Federal & Provincial Grants | 4,058 | 3,029 | -1,028 | -25.3% |
| Total Non-GSN Grants | 7,102 | 7,411 | 309 | 4.3% |
| Other Non-Grant Revenues | | | | |
| Education Service Agreements - Six Nations | 5,874 | 5,829 | -45 | -0.8% |
| Education Service Agreements - MCFN | 514 | 606 | 93 | 18.1% |
| Other Fees | 96 | 166 | 70 | 73.2% |
| Other Boards | 210 | 210 | - | 0.0% |
| Community Use & Rentals | 833 | 815 | -18 | -2.2% |
| Miscellaneous Revenues | 932 | 1,241 | 309 | 33.2% |
| Non Grant Revenue | 8,458 | 8,868 | 409 | 4.8% |
| Deferred Revenues | | | | |
| Amortization of DCC | 19,621 | 20,045 | 425 | 2.2% |
| Total Deferred Revenue | 19,621 | 20,045 | 425 | 2.2% |
| TOTAL REVENUES | 354,880 | 368,717 | 13,836 | 3.9% |

Expenditures

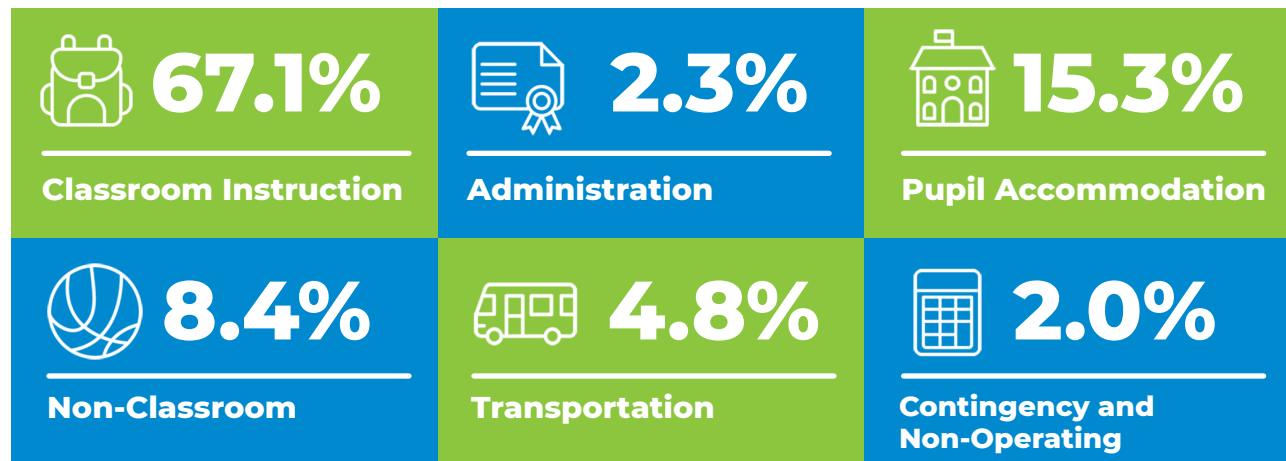
Grand Erie's 2023-24 expenditures were developed as set out in Board Policy Budget Development Process (BU-02), in consultation with program and service area staff and in consideration of budget priorities provided by the Board, the Multi-Year Plan and the Ministry of Education's New Vision for Education. The expenses are based upon:

- Class size ratios and staffing requirements
- Collective agreements
- Legislative requirements
- Contractual obligations
- Established needs of the system
- Board Policy
- Consultation with stakeholders

Expenditure Summary

| (\$ Figures in Thousands) | 22-23 Estimates | 23-24 Estimates | % of Budget | Variance | |
|-----------------------------|--------------------|--------------------|----------------|---------------|-------------|
| | | | | \$ | % |
| Expenditures | | | | | |
| Classroom Instruction | 242,616 | 247,391 | 67.1% | 4,775 | 2.0% |
| Non-Classroom | 29,611 | 30,987 | 8.4% | 1,376 | 4.6% |
| Administration | 8,115 | 8,628 | 2.3% | 513 | 6.3% |
| Transportation | 15,451 | 17,728 | 4.8% | 2,277 | 14.7% |
| Pupil Accommodation | 53,185 | 56,494 | 15.3% | 3,309 | 6.2% |
| Contingency & Non-Operating | 5,902 | 7,489 | 2.0% | 1,587 | 26.9% |
| Total Expenditures | 354,880 | 368,717 | 100.0% | 13,836 | 3.9% |

% Spending by Category



Expenses for the Period Ended August 31, 2024

| (\$ Figures in Thousands) | Budget Assessment | | | | |
|-------------------------------------|--------------------|--------------------|------------------------|---------------------------|--------------------------|
| | 22-23 Estimates | 23-24 Estimates | % of Total Expenses | Change | |
| | | | | \$ Increase (Decrease) | % Increase (Decrease) |
| Classroom Instruction | | | | | |
| Teachers | 179,203 | 180,862 | 49.1% | 1,659 | 0.9% |
| Supply Teachers, EAs and ECEs | 7,057 | 7,513 | 2.0% | 456 | 6.5% |
| Educational Assistants | 18,879 | 20,396 | 5.5% | 1,517 | 8.0% |
| Early Childhood Educators | 6,920 | 6,917 | 1.9% | -3 | 0.0% |
| Classroom Computers | 4,744 | 4,832 | 1.3% | 88 | 1.8% |
| Textbooks and Supplies | 7,896 | 8,251 | 2.2% | 355 | 4.5% |
| Professionals and Paraprofessionals | 10,827 | 12,008 | 3.3% | 1,181 | 10.9% |
| Library and Guidance | 5,496 | 5,525 | 1.5% | 29 | 0.5% |
| Staff Development | 1,200 | 694 | 0.2% | -506 | -42.2% |
| Department Heads | 394 | 394 | 0.1% | - | 0.0% |
| Total Instruction | 242,616 | 247,392 | 67.1% | 4,775 | 2.0% |
| Non-Classroom | | | | | |
| Principals and Vice-Principals | 15,104 | 15,525 | 4.2% | 421 | 2.8% |
| School Office | 7,347 | 7,901 | 2.1% | 554 | 7.5% |
| Co-ordinators and Consultants | 5,730 | 6,163 | 1.7% | 433 | 7.6% |
| Continuing Education | 1,430 | 1,398 | 0.4% | -32 | -2.3% |
| Total Non-Classroom | 29,611 | 30,987 | 8.4% | 1,376 | 4.60% |
| Administration | | | | | |
| Trustees | 373 | 376 | 0.1% | 3 | 0.8% |
| Director/Supervisory Officers | 1,516 | 1,565 | 0.4% | 50 | 3.3% |
| Board Administration | 6,226 | 6,686 | 1.8% | 460 | 7.4% |
| Total Administration | 8,115 | 8,628 | 2.3% | 513 | 6.3% |
| Transportation | 15,451 | 17,728 | 4.80% | 2,277 | 14.7% |
| Pupil Accommodation | | | | | |
| School Operations and Maintenance | 26,770 | 28,644 | 7.8% | 1874 | 7.0% |
| School Renewal | 2,937 | 2,937 | 0.8% | - | 0.0% |
| Other Pupil Accommodation | 3,325 | 4,328 | 1.2% | 1,003 | 30.2% |
| Amortization & Write-downs | 20,152 | 20,585 | 5.6% | 433 | 2.1% |
| Total Pupil Accommodation | 53,185 | 56,494 | 15.3% | 3,309 | 6.2% |
| Non-Operating | 2,320 | 1,874 | 0.50% | -447 | -19.2% |
| Provision for Contingencies | 3,581 | 5,615 | 1.50% | 2,034 | 56.8% |
| TOTAL EXPENDITURES | 354,880 | 368,717 | 100.00% | 13,836 | 3.9% |

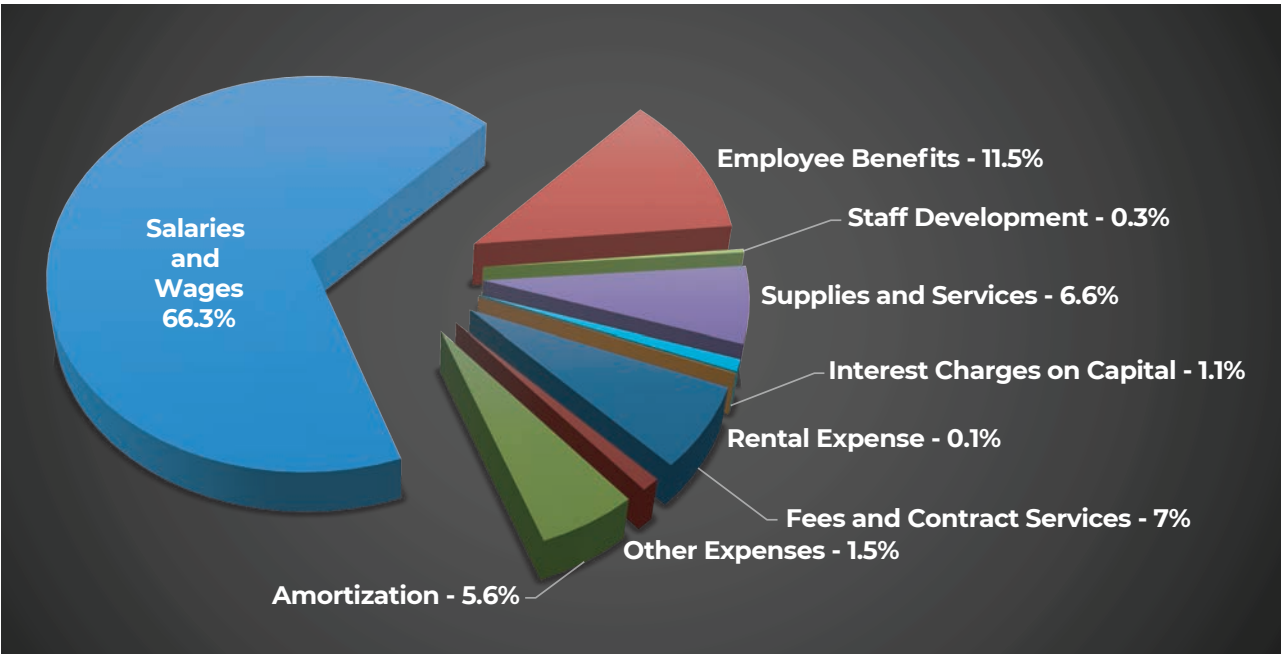
Expenditures

Budget Assessment

\$ Figures in Thousands

| Expense by Type | 22-23 Estimates | 23-24 Estimates | % of total | Change | |
|-----------------------------|--------------------|--------------------|---------------|---------------------------|--------------------------|
| | | | | \$ increase (decrease) | % increase (decrease) |
| Salaries and Wages | 238,924 | 244,397 | 66.3% | 5,473 | 2.3% |
| Employee Benefits | 40,665 | 42,355 | 11.5% | 1690 | 4.2% |
| Staff Development | 1,579 | 1,160 | 0.3% | -419 | -26.5% |
| Supplies and Services | 22,933 | 24,486 | 6.6% | 1553 | 6.8% |
| Interest Charges on Capital | 3,025 | 4,028 | 1.1% | 1003 | 33.2% |
| Rental Expense | 131 | 209 | 0.1% | 78 | 59.2% |
| Fees and Contract Services | 23,452 | 25,877 | 7.0% | 2425 | 10.3% |
| Other Expenses | 4,019 | 5,620 | 1.5% | 1601 | 39.8% |
| Amortization | 20,152 | 20,585 | 5.6% | 433 | 2.1% |
| Total Expenditures | 354,880 | 368,717 | 100.0% | 13,836 | 3.9% |

2023-24 Estimates by Type



Capital Budget

- **School Condition Improvement (SCI):** \$1.07 billion in funding provincially will allow the Board to revitalize and renew aged building components that have exceeded or will exceed their useful life.
- **School Renewal Allocation (SRA):** \$375 million provincially in capital funding will address the renewal needs of their schools and undertake capital improvements to older buildings.
- New capital funding announced by the Ministry will address accommodation growth in Southwest Brantford and in Caledonia through the construction of new elementary schools.
- The total capital budget for 2023-24 is expected to be \$26,530,000.

| Funding Source | Project | Budget |
|--|--|-------------------|
| School Condition Improvement | Learning Commons Conversions | 2,000,000 |
| | Security/Camera System Upgrades | 500,000 |
| | Asbestos Removal | 500,000 |
| | Heating, Ventilation, Air Conditioning | 3,000,000 |
| | Masonry & Foundation | 2,000,000 |
| | Paving & Site Restoration | 1,000,000 |
| | Roofing | 4,500,000 |
| | Window & Door Upgrades | 2,000,000 |
| | Electrical & Life Safety Systems | 1,500,000 |
| | Pride of Place (POP) | 1,000,000 |
| | Classroom/School Modernization | 3,000,000 |
| | Other | 1,000,000 |
| Total School Condition Improvement | | 22,000,000 |
| School Renewal | Community Partnership & Incentive Program (CPIP) | 190,000 |
| | Pride of Place (POP) | 1,000,000 |
| | Interior Finishes | 100,000 |
| | Curriculum Renovations | 250,000 |
| | Accessibility Upgrades | 850,000 |
| | Duct Sealing | 500,000 |
| | Other | 85,000 |
| Total School Renewal | | 2,975,000 |
| Minor Tangible Capital Assets | Hardware | 1,000,000 |
| | Furniture | 50,000 |
| | Automobiles | 150,000 |
| | 5 Year Equipment | 105,000 |
| | 10 Year Equipment | 250,000 |
| Total Minor Tangible Capital Assets | | 1,555,000 |
| Total School Condition Improvement | | 22,000,000 |
| Total School Renewal | | 2,975,000 |
| Total Minor Capital Assets | | 1,555,000 |
| Total 2023-24 Capital Budget | | 26,530,000 |

Accumulated Surplus

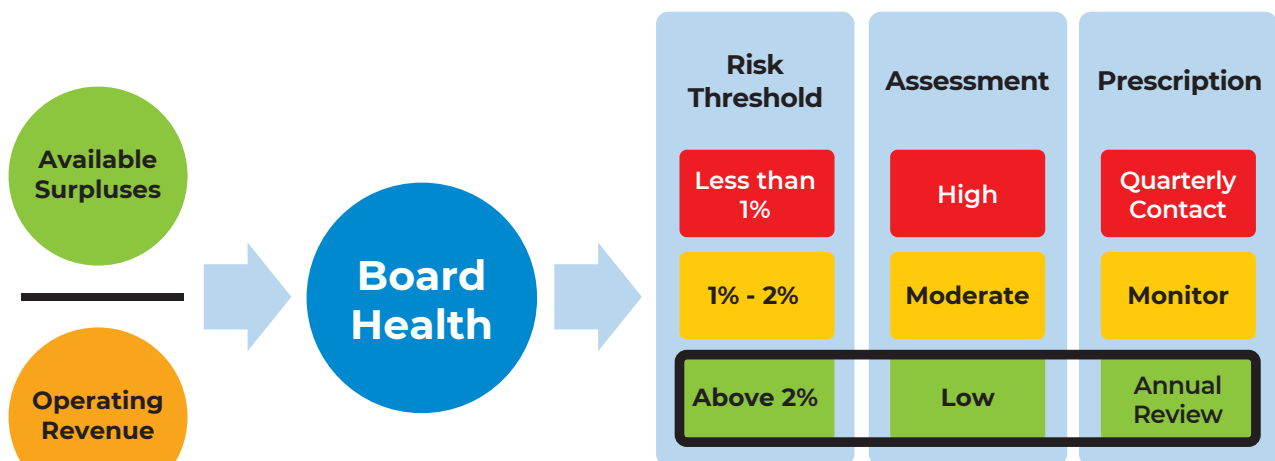
Accumulated Surplus refers to surplus funds that have been earmarked for a specific purpose for a future period. The 2023-24 budget has been developed without the use of reserves.

| | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|------------------------|-------------------|-------------------|--------------------|----------------------|
| Opening Balance | 3,320,276 | 5,998,357 | 9,486,567 | 9,486,567 |
| Contributions | 2,678,081 | 3,488,210 | - | - |
| Draws | - | - | - | - |
| Closing Balance | 5,998,357 | 9,486,567 | 9,486,567 | 9,486,567 |

Composition of Surplus

| | |
|--------------------------------|------------------|
| Operating Surplus | 5,270,077 |
| WSIB | 700,000 |
| Local Priority Funding | 643,141 |
| Information Technology Reserve | 1,321,900 |
| Community Tennis Courts | 13,500 |
| School Budgets | 355,591 |
| Financial Software | 300,000 |
| Portable Purchase | 882,358 |
| Total | 9,486,567 |

Accumulated Surplus



Grand Erie: 2.91%

Financial Dashboard

Summary of Expenses by Type for the Period Ended August 31, 2024

| Figures in Thousands | 22-23 Estimates | 23-24 Estimates | % of total | Change | |
|-----------------------------|--------------------|--------------------|---------------|---------------------------|--------------------------|
| | | | | \$ increase (decrease) | % increase (decrease) |
| Revenue | | | | | |
| Provincial Grants (GSN) | 314,958 | 326,719 | 88.6% | 11,762 | 3.7% |
| Grants for Capital Purposes | 4,741 | 5,673 | 1.5% | 932 | 19.7% |
| Other Non-GSN Grants | 7,102 | 7,411 | 2.0% | 309 | 4.3% |
| Other Non-Grant Revenues | 8,458 | 8,868 | 2.4% | 409 | 4.8% |
| Amortization of DCC | 19,621 | 20,045 | 5.4% | 425 | 2.2% |
| Total Revenue | 354,880 | 368,717 | 100.0% | 13,836 | 3.9% |

Expenditures

| | | | | | |
|-----------------------------|----------------|----------------|---------------|---------------|-------------|
| Salaries & Wages | 238,924 | 244,397 | 66.3% | 5,473 | 2.3% |
| Employee Benefits | 40,665 | 42,355 | 11.5% | 1,690 | 4.2% |
| Staff Development | 1,579 | 1,160 | 0.3% | -419 | -26.5% |
| Supplies and Services | 22,933 | 24,486 | 6.6% | 1,553 | 6.8% |
| Interest Charges on Capital | 3,025 | 4,028 | 1.1% | 1,003 | 33.2% |
| Rental Expense | 131 | 209 | 0.1% | 78 | 59.2% |
| Fees and Contract Services | 23,452 | 25,877 | 7.0% | 2,425 | 10.3% |
| Other Expenses | 4,019 | 5,620 | 1.5% | 1,601 | 39.8% |
| Amortization | 20,152 | 20,585 | 5.6% | 433 | 2.1% |
| Total Expenditures | 354,880 | 368,717 | 100.0% | 13,836 | 3.9% |

In-Year Surplus (Deficit)

Prior Year Accumulated Surplus for Compliance

Accumulated Surplus (Deficit) for Compliance

| | |
|--------------|--------------|
| - | - |
| 2,960 | 4,809 |
| 2,960 | 4,809 |

| | |
|--------------|--------------|
| - | - |
| 1,850 | 62.5% |
| 1,850 | 62.5% |

% Expenditures by Category



Financial Dashboard

Summary Of Enrolment

| ADE | 22-23 Estimates | 23-24 Estimates | Change in ADE | |
|-------------------------|--------------------|--------------------|---------------|-------------|
| | | | # | % |
| Elementary | | | | |
| JK/SK | 3,276 | 3,563 | 287 | 8.8% |
| Gr 1-3 | 5,642 | 5,880 | 238 | 4.2% |
| Gr 4-8 | 9,442 | 9,757 | 315 | 3.3% |
| Total Elementary | 18,360 | 19,200 | 840 | 4.6% |
| Secondary | | | | |
| Regular Credit | 7,050 | 7,337 | 287 | 4.1% |
| High Credit | 40 | 29 | -12 | -28.8% |
| Tuition & Visa | 410 | 435 | 25 | 6.2% |
| Total Secondary | 7,500 | 7,800 | 300 | 4.0% |
| Total Board | 25,860 | 27,000 | 1,140 | 4.4% |

Summary of Staffing

| Full Time Equivalent Classroom | 22-23 Estimates | 23-24 Estimates | Variance | |
|-----------------------------------|--------------------|--------------------|-------------|-------------|
| | | | FTE | % |
| Teachers | 1,673.1 | 1,719.3 | 46.2 | 2.8% |
| Early Childhood Educators | 122.0 | 122.0 | - | 0.0% |
| Educational Assistants | 349.0 | 353.0 | 4 | 1.1% |
| Total Classroom | 2,144.1 | 2,194.3 | 50.2 | 2.3% |
| School Administration | 229.3 | 232.8 | 3.5 | 1.5% |
| Board Administration | 68 | 71 | 3 | 4.4% |
| Facility Services | 219.6 | 222.1 | 2.5 | 1.1% |
| Coordinators & Consultants | 41 | 43 | 2 | 4.9% |
| Paraprofessionals | 55.5 | 57 | 1.5 | 2.7% |
| Child & Youth Workers | 21 | 30 | 9 | 42.9% |
| IT Staff | 32 | 35 | 3 | 9.4% |
| Library | 12.8 | 12.8 | - | 0.0% |
| Transportation | 6 | 6 | - | 0.0% |
| Other Support | 6 | 6 | - | 0.0% |
| Continuing Education | 8.1 | 8.1 | - | 0.0% |
| Trustees | 14 | 15 | 1 | 7.1% |
| Non-Classroom | 713.3 | 738.8 | 25.5 | 3.6% |
| Total | 2,857.4 | 2,933.1 | 75.7 | 2.6% |

Expenditures by Envelope

The following tables summarize the Board's expenditures over the last four school years. There are two years of actuals (2020-21 and 2021-22), the current year's revised budget (2022-23) and the upcoming proposed budget for 2023-24. The descriptions for each expenditure category can be found in the glossary in Appendix B.

Classroom Expenditures

| 51 - Classroom Teachers | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|--------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 152,581,973 | 150,709,144 | 158,357,436 | 158,081,448 |
| Employee Benefits | 19,926,947 | 21,486,345 | 22,898,002 | 22,575,877 |
| Supplies and Services | 59,523 | 77,578 | 204,231 | 204,288 |
| Fees and Contract Services | 1,034,188 | 43,362 | - | - |
| Total | 173,602,631 | 172,316,429 | 181,459,669 | 180,861,613 |

| 52 - Supply Staff | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|--------------------------|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 5,646,446 | 8,026,276 | 7,684,470 | 6,806,919 |
| Employee Benefits | 512,715 | 735,075 | 872,348 | 705,750 |
| Total | 6,159,161 | 8,761,351 | 8,556,818 | 7,512,669 |

| 53.1 - Educational Assistants | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|--------------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 13,497,050 | 14,620,912 | 14,865,521 | 15,461,053 |
| Employee Benefits | 4,668,617 | 4,764,434 | 4,569,170 | 4,934,578 |
| Total | 18,165,667 | 19,385,346 | 19,434,691 | 20,395,631 |

| 53.2 - Early Childhood Educators | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|---|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 4,681,112 | 4,875,763 | 5,506,821 | 5,323,780 |
| Employee Benefits | 1,446,039 | 1,536,508 | 1,612,879 | 1,593,438 |
| Total | 6,127,151 | 6,412,271 | 7,119,700 | 6,917,218 |

| 54 - Classroom Computers | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|---------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|
| Supplies and Services | 1,412,273 | 1,485,289 | 621,640 | 610,429 |
| Interest Charges on Capital | - | - | - | - |
| Fees and Contract Services | 3,098,977 | 3,514,748 | 4,908,817 | 4,221,600 |
| Total | 4,511,250 | 5,000,037 | 5,530,457 | 4,832,029 |

Expenditures by Envelope

| 55 - Textbooks and Supplies | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|------------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|
| Supplies and Services | 4,866,414 | 6,404,724 | 9,813,080 | 7,197,945 |
| Rental Expense | 60,593 | 76,452 | 126,000 | 196,000 |
| Fees and Contract Services | 231,464 | 255,254 | 662,283 | 856,574 |
| Total | 5,158,471 | 6,736,430 | 10,601,363 | 8,250,519 |

| 56 - Professionals and Paraprofessionals | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|---|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 6,650,878 | 6,965,809 | 8,178,452 | 8,576,276 |
| Employee Benefits | 1,640,634 | 1,814,082 | 2,090,749 | 2,280,580 |
| Supplies and Services | 765,334 | 1,057,693 | 1,445,346 | 1,150,681 |
| Other Expenses | - | - | - | - |
| Total | 9,056,846 | 9,837,584 | 11,714,547 | 12,007,537 |

| 57 - Library and Guidance | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|----------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 2,949,327 | 4,469,103 | 4,710,789 | 4,732,145 |
| Employee Benefits | 475,897 | 672,848 | 733,829 | 792,951 |
| Supplies and Services | - | - | - | - |
| Total | 3,425,224 | 5,141,951 | 5,444,618 | 5,525,096 |

| 58 - Staff Development | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|-------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | - | - | - | - |
| Staff Development | 558,813 | 496,881 | 1,281,219 | 693,924 |
| Total | 558,813 | 496,881 | 1,281,219 | 693,924 |

Non-Classroom Expenditures

| 59 - Coordinators and Consultants | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|--|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 4,575,506 | 5,403,431 | 4,936,688 | 5,252,578 |
| Employee Benefits | 531,010 | 555,067 | 589,989 | 630,187 |
| Staff Development | 8,622 | 49,363 | 54,373 | 54,373 |
| Supplies and Services | 311,841 | 205,313 | 190,723 | 226,268 |
| Total | 5,426,979 | 6,213,174 | 5,771,773 | 6,163,406 |

| 61 - Principals and Vice-Principals | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|--|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 12,683,922 | 12,987,080 | 13,451,826 | 13,517,423 |
| Employee Benefits | 1,774,557 | 1,522,739 | 1,609,045 | 1,665,021 |
| Staff Development | 18,691 | 42,986 | 240,300 | 260,300 |
| Supplies and Services | 103,730 | 63,599 | 141,300 | 81,856 |
| Total | 14,580,900 | 14,616,404 | 15,442,471 | 15,524,600 |

Expenditures by Envelope

| 62 - School Office | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|----------------------------|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 4,968,359 | 5,197,733 | 5,258,350 | 5,682,327 |
| Employee Benefits | 1,508,050 | 1,641,961 | 1,651,967 | 1,730,239 |
| Staff Development | 5,653 | 23,155 | 50,000 | 22,000 |
| Supplies and Services | 342,015 | 415,184 | 285,808 | 466,300 |
| Fees and Contract Services | - | - | - | - |
| Total | 6,824,077 | 7,278,033 | 7,246,125 | 7,900,866 |

| 63 - Continuing Education | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|----------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 1,242,935 | 1,422,825 | 1,136,572 | 1,136,204 |
| Employee Benefits | 125,550 | 164,997 | 150,511 | 152,760 |
| Staff Development | 196,305 | 249,795 | - | - |
| Supplies and Services | 140,517 | 72,787 | 767,798 | 91,560 |
| Rental Expense | - | - | 12,600 | 12,600 |
| Other Expense | - | - | 4,900 | 4,900 |
| Total | 1,705,307 | 1,910,404 | 2,072,381 | 1,398,024 |

Administration Expenditures

| 64 - Trustees | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|-----------------------|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 128,833 | 130,996 | 130,834 | 144,060 |
| Employee Benefits | 5,773 | 5,670 | 10,265 | 10,339 |
| Staff Development | 455 | 34,131 | 25,000 | 25,000 |
| Supplies and Services | 119,920 | 163,137 | 207,284 | 196,945 |
| Other Expenses | - | - | - | - |
| Total | 254,981 | 333,934 | 373,383 | 376,344 |

| 65 - Director and Supervisory Officers | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|---|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 1,256,137 | 1,149,781 | 1,107,812 | 1,176,638 |
| Employee Benefits | 266,421 | 314,038 | 133,824 | 140,772 |
| Staff Development | 3,315 | 6,243 | - | - |
| Supplies and Services | 89,021 | 159,953 | 222,065 | 248,065 |
| Total | 1,614,894 | 1,630,015 | 1,463,701 | 1,565,475 |

Expenditures by Envelope

| 66 - Board Administration | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|----------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 3,788,556 | 3,844,917 | 4,342,883 | 4,395,137 |
| Employee Benefits | 1,136,579 | 1,167,695 | 1,136,260 | 1,209,988 |
| Staff Development | 24,969 | 29,761 | 83,000 | 83,000 |
| Supplies and Services | 602,762 | 557,050 | 843,908 | 653,612 |
| Interest Charges on Capital | - | - | - | - |
| Fees and Contract Services | 778,582 | 100,298 | 751,200 | 344,200 |
| Other Expenses | 23,602 | 23,976 | - | - |
| Total | 6,355,050 | 5,723,697 | 7,157,251 | 6,685,937 |

| 68 - Pupil Transportation | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|----------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 310,630 | 315,945 | 314,077 | 318,042 |
| Employee Benefits | 78,126 | 75,727 | 81,618 | 83,897 |
| Staff Development | 880 | 4,257 | - | - |
| Supplies and Services | 169,739 | 1,060,616 | 294,337 | 284,452 |
| Fees and Contract Services | 12,388,797 | 13,539,509 | 14,856,009 | 17,042,053 |
| Total | 12,948,172 | 14,996,054 | 15,546,041 | 17,728,444 |

Pupil Accommodation Expenditures

| 70 - School Operations and Maintenance | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|---|---------------------------|---------------------------|----------------------------|------------------------------|
| Salaries and Wages | 10,652,900 | 11,174,485 | 11,901,330 | 12,459,285 |
| Employee Benefits | 3,309,107 | 3,290,023 | 3,546,045 | 3,710,048 |
| Staff Development | 8,920 | 7,168 | 10,500 | 20,500 |
| Supplies and Services | 7,274,645 | 7,774,750 | 9,044,627 | 9,571,963 |
| Interest Charges on Capital | 107,497 | 84,577 | - | - |
| Rental Expense | 26,028 | 26,333 | - | - |
| Fees and Contract Services | 2,131,852 | 2,224,871 | 2,653,407 | 2,882,200 |
| Other Expenses | 620,490 | - | - | - |
| Total | 24,131,439 | 24,582,207 | 27,155,909 | 28,643,996 |

| 71 - School Renewal | 2020-21 Actual | 2021-22 Actual | 2022-23 Revised | 2023-24 Estimates |
|-----------------------------|---------------------------|---------------------------|----------------------------|------------------------------|
| Supplies and Services | 2,128,870 | 2,351,002 | 2,377,126 | 2,407,126 |
| Interest Charges on Capital | - | - | - | - |
| Fees and Contract Services | 1,856,036 | 1,644,899 | 560,000 | 530,000 |
| Total | 3,984,906 | 3,995,901 | 2,937,126 | 2,937,126 |

Appendix A: Board Policy Budget Development Process (BU-02)

Objective:

To provide guidance to the Grand Erie District School Board (Grand Erie) employees with respect to the development of Grand Erie's Annual Estimates Budget.

Policy Statement:

Grand Erie shall allocate its resources to reflect Grand Erie's multi-year strategic plan in an effective and efficient manner through the application of an annual budget development process.

- 1.0 Grand Erie's approved Multi-Year Strategic Plan and the Annual Operating Plan will inform the budget development process.
- 2.0 The Superintendent of Business and Treasurer shall prepare preliminary elementary and secondary enrolment projections that will include trend analysis and historical comparators (January).
- 3.0 The Board of Trustees will provide direction to administration regarding items to be considered for inclusion or for reduction during the development of the pro-forma budget. The Finance Committee will facilitate preliminary budget discussions (February).
- 4.0 The Human Resources and Planning Departments, in consultation with the Superintendent of Business and Treasurer, shall review elementary and secondary enrolment projections with Administrator(s) (March).
- 5.0 The Superintendent of Business and Treasurer shall use the Grants for Student Needs from the Ministry of Education and develop an estimated grant revenue forecast using the established enrolment projections and by providing planning assumptions.
- 6.0 The Superintendent of Business and Treasurer shall prepare a draft budget for Senior Administration.
- 7.0 Senior Administration shall develop a pro forma budget for Grand Erie consideration by May of each year. The pro forma budget shall also include a five-year enrolment forecast.
- 8.0 Significant budget modifications made to the initial draft budget presented to Senior Administration will be formally documented to ensure that the final budget can be reconciled to the draft budget.
- 9.0 The Board of Trustees shall review/modify the pro forma budget during public meetings (May/June). Any notes of the meeting prepared by or on behalf of the Superintendent of Business and Treasurer may be used for future deliberations.

Appendix A: Board Policy Budget Development Process (BU-02)

Policy Statement Contd.:

- 10.0 The Board of Trustees shall approve the final budget ensuring compliance with Ministry regulations. Senior Administration will provide information confirming that the budget is compliant with the funding regulation as part of the budget development and approval process.
- 11.0 The approved budget book shall be posted on the Grand Erie website.
- 12.0 The Superintendent of Business and Treasurer shall provide quarterly reports to the Board of Trustees on the status of the current budget.

Reference(s):

- Multi-Year Strategic Plan
- Annual Operating Plans

Appendix B: Glossary

Revenues

- **Rural and Northern Education:** The Rural and Northern Education Fund (RNEF) Allocation is dedicated funding to further improve education for students from rural and northern communities. Funding is allocated to school boards based on the number of rural students and two factors measuring the density of rural student enrolment in the school board.
- **Program Leadership Grant:** The Program Leadership Grant (PLG) provides funding to support the following six lead positions:
Early Years Leads, Indigenous Education Leads, Mental Health Leaders, School Effectiveness Leads, Student Success Leads and Technology Enabled Learning and Teaching (TELT) Contact Leads.
Leads are responsible for the organization, administration, management, and implementation of supports to achieve the goals within their respective program areas.
- **Support for Student Funds:** The Supports for Students Fund (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 SSF is also referred to as “Investments in System Priorities” in some central collective agreements. Funding may be used to reflect local priorities and agreements
- **Priorities and Partnerships Fund (PPF):** Prioritizing education funding, Priorities and Partnerships Fund (PPF) is supplemental to the Grants for Student Needs (GSN) on high impact initiatives that directly support students in the classroom.

Foundation Grants

- **Pupil Foundation:** Provides funding for the salaries of classroom teachers, early childhood educators for kindergarten, educational assistants and other teaching staff. The grant is calculated on a per-pupil basis.
- **School Foundation:** Provides funding for principals, vice principals and office support staff for both elementary and secondary schools.

Special Purpose Grants

- **Continuing Education:** Provides supports for a range of programs aimed at adult learners and day school students including secondary students who have completed more than 34 credits and wish to continue their studies.
- **Cost Adjustment and Teacher Qualifications and Experience:** Provides additional support for classroom staff that have qualifications and experience above those provided for through the Pupil Foundation Grant. It also includes allocations to fund teacher and DECE qualifications and experience, benefits trust and other allocations for professional development.

Appendix B: Glossary

Special Purpose Grants Contd.

- **Declining Enrolment Adjustment:** Approximately two-thirds of a school board's revenue is determined by enrolment. When enrolment goes down, funding also declines. School boards can adjust their costs downward as well, but this may take more than one year.

Expenditures

■ 51 – Classroom Teachers

The instructional program/regular day school is the major focus of the educational system. In preparation of the budget, emphasis is made to direct the highest possible allocation of resources to the classroom within the constraints of the funding system. This category includes all current salaries, benefits, and supply and service expenses relating to direct instruction of day school pupils for both elementary and secondary.

■ 52 – Supply Staff

Allocations for occasional teachers, education assistants, Designated Early Child Educator to allow for the replacements due to illness, school program or as otherwise required by collective agreement.

■ 53.1 – Educational Assistants

The educational assistant, in consultation with the classroom teacher and special education resource teacher, works with special needs students both individually and/or in a group setting. The educational assistant supports students in achieving personal, social, academic and physical development.

■ 53.2 – Early Child Educators

Designated Early Childhood Educator (DECE) will partner with the classroom teacher to plan and implement a full-day early learning program within a classroom setting, which will enhance the children's cognitive, physical, social and emotional development. The DECE will provide supervision and age appropriate (learning) programming for groups of students as required. This line includes salary and benefit expense.

■ 54 – Classroom Computers

Includes expenses relating to the operation of instructional computers and other school-based computers and other technical services for students. Traditionally, would include expenses relating to the support and training for student administration systems.

■ 55 – Textbooks and Supplies

Includes expenses for text books and learning materials including resources, library media, classroom computers, internet access, classroom furniture and equipment and other supplies to support programming.

Appendix B: Glossary

Expenditures Contd.

■ 56 – Professionals and Paraprofessionals

Costs for professionals and paraprofessionals working with students receiving special education programs and services, and technicians working on specialized special education equipment. Includes salaries and benefits for Safe Schools Lead, social workers, child and youth workers, speech services, attendance and behaviour counselors.

■ 57 – Library and Guidance

Library includes expenses relating to library services within schools, including salaries of teachers, library technicians and/or other library staff. Guidance includes expenses relating to guidance services within schools, including salaries of teachers and/or other guidance related staff.

■ 58 – Staff Development

The purpose of this program is to assist personnel throughout the system to further develop the skills and expertise necessary for them to carry out their responsibilities and duties capably and effectively.

■ 59 – Coordinators and Consultants

Includes salaries, benefits and miscellaneous expenses relating to coordinators and consultants, who provide curriculum development or program support.

■ 61 – Principals and Vice Principals

Includes all expenses relating to the management and administration of schools, including principal and vice-principal salaries, benefits and related supplies and services.

■ 62 – School Office

Includes all school-based office co-ordinators, secretarial and clerical salaries, benefits and related supplies and services.

■ 63 – Continuing Education

Includes all current salary, benefits, supply and service expenses relating to the delivery of continuing education, summer school and international languages programs (non-day school program).

■ 64 – Trustees

Includes expenses related to the governance function of the Board. For example, honoraria, travel and professional development for trustees as well as office expenses relating to this function.

■ 65 – Directors and Supervisory Officers

Includes direct expenses for staff (director and superintendents), assigned duties outlined in section 286 of The Education Act; also includes costs to support these functions such as travel, supplies, services, etc.

Appendix B: Glossary

Expenditures Contd.

■ 66 – Board Administration

Includes the areas of Business Services, Communications, Human Resources and Information Technology.

Business Services costs are associated with the operation of the educational system. It includes staff and services in accounting, budget, payroll, purchasing, the operation of the board internal courier and central mail room.

Human Resources encompasses Employee Assistance Program, negotiations and associated administrative functions such as hiring, benefits and compensation.

Communications costs are largely those incurred to support the development, production and implementation of marketing and promotional programs to enhance Grand Erie's reputation and increase awareness of the board's programs and activities. This typically includes advertising, multi-media development and production costs.

The function of **Information Technology Services** is to provide reliable information technology solutions and support to the students and staff of the Board, assisting in the delivery and administration of approved curriculum. These solutions and services include data and communication networks, phone systems, computers and peripherals, software, data reporting, information portals and data warehousing, and training.

■ 67 – Department Heads

School based department head allowances.

■ 68 – Pupil Transportation

This program includes functions, necessary to maintain a safe and efficient pupil transportation system including daily home-to-school and school-to-school transportation to support classroom programs. The budget supports the transportation of more than 15,000 students on 285 contracted vehicles. Service is augmented by the use of private taxis, public transit and the sharing of transportation services with the Brant Haldimand Norfolk Catholic District School Board. School-to-school programs supported include special education, summer school, swimming, outdoor education and TTSC Programs.

■ 70 – School Operations and Maintenance

Includes all expenses related to the daily operation of instructional buildings and sites, such as custodial services, food services, security services, building systems, building and grounds maintenance, utilities, and property and related liability insurance. Includes department managers & supervisory personnel, secretarial and clerical and custodial staff salaries, benefits and related supplies & services. School maintenance 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 (maintenance electricians, plumber, carpenters).

Appendix B: Glossary

Expenditures Contd.

■ 71 – School Renewal Expense

The Ministry of Education funding model provides funding for the renewal of school facilities. This allocation is in addition to the pupil accommodation allocation for school operations and maintenance. Facilities renewal projects address the major restoration and renewal components as well as alterations to accommodate school program.

■ 73 – Amortization

Includes amortization expense for specific and pooled capital asset classes.

■ 77 – Other Pupil Accommodation

Includes operating type expenses regarding pupil accommodation; more specifically it is interest on debt for capital programs.

■ 78 – Other Non-operating expense

Expenditures in this program related to non-operational costs of the Board.

■ 80 – Provision for Contingencies

Expenditures in this program are related to unspent inventories of COVID-19 PPE as well as Ministry provisions for salary benchmark increases for selective bargaining groups.



Grand Erie District School Board

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