



## Finance Committee Meeting

Monday, December 4, 2023

6:45 p.m.

Education Centre/ MS Teams Virtual Meeting

### AGENDA

A - 1 **Opening  
Call to Order**

(a) Roll Call

(b) Declaration of Conflict of Interest

(c) Welcome/Land Acknowledgement

*The Grand Erie District School Board recognizes Six Nations of the Grand River and Mississaugas of the Credit First Nation, as the longstanding peoples of this territory. We honour, recognize, and respect these communities as well as all First Nations, Métis and Inuit Peoples who reside within the Grand Erie District School Board. We are all stewards of these lands and waters where we now gather, learn and play, and commit to working together in the spirit of Reconciliation.*

B - 1 **Approval of the Agenda**

*"THAT the Finance Committee Meeting agenda be approved."*

C - 1 **Approval of the Minutes**

\* *"THAT the Minutes of the Finance Committee dated November 13, 2023 be approved."*

D - 1 **Business Arising from Minutes and/or Previous Meetings**

E - 1 **New Business**

\* (a) Revised Budget Estimates 2023-24 (R. Wyszynski)

**Recommended Motion:**

*"THAT the Revised Budget Estimates 2023-24 be forwarded to the December 11, 2023, Regular Board Meeting for approval."*

F - 1 **Other Business** - Nil

G - 1 **Adjournment**

*"THAT the Finance Committee meeting be adjourned."*

H - 1 **Next Meeting Date:** February 12, 2024



## Finance Committee Meeting

Monday, November 13, 2023

6:30 p.m.

Education Centre/MS Teams Virtual Meeting

### MINUTES

**Present:** Committee Chair: B. Doyle, Trustees: J. Bradford, S. Gibson, L. Passmore, E. Thomas, T. Waldschmidt

**Administration:** Director: J. Roberto, Superintendents: L. Thompson (MS Teams), R. Wyszynski, Recording Secretary: C. Dero

**Guests:** Planning Supervisor, Nathan Hercanuck (MS Teams)

A - 1 **Opening**

(a) **Roll Call**

The meeting was called to order by Committee Chair B. Doyle at 6:30 p.m. and roll call was confirmed.

(b) **Declaration of Conflict of Interest** – Nil

(c) **Welcome/Land Acknowledgment Statement**

Committee Chair B. Doyle read the Land Acknowledgement Statement.

B - 1 **Approval of the Agenda**

Moved by: S. Gibson

Seconded by: J. Bradford

THAT the Finance Committee agenda be approved.

**Carried**

C - 1 **Approval of Minutes**

(a) **September 11, 2023**

Moved by: T. Waldschmidt

Seconded by: S. Gibson

THAT the Minutes of the Finance Committee dated September 11, 2023, be approved.

**Carried**

D - 1 **Business Arising from Minutes/Previous Meetings** – Nil

E - 1 **New Business**

(a) **Grandview Public School and Graham-Bell Victoria Public School Boundary Review**

Presented as printed.

Moved by: E. Thomas

Seconded by: J. Bradford

THAT the Boundary Review Study for Grandview Public School and Graham Bell-Victoria Public School be forwarded to the November 27, 2023 Regular Board Meeting for approval.

**Carried**



## Finance Committee Meeting

Monday, November 13, 2023

6:30 p.m.

Education Centre/MS Teams Virtual Meeting

### MINUTES

(b) **Facilities Renewal Plan**

Presented as printed.

Moved by: J. Bradford

Seconded by: T. Waldschmidt

"THAT the Facility Renewal Plan for 2023-24 be forwarded to the November 27, 2023 Board meeting for approval."

**Carried**

Superintendent Wyszynski noted that the plan allocates funds in an efficient and effective manner.

(c) **Rural and Northern Education Funding Spending Report**

Presented as printed.

Superintendent Wyszynski spoke to Rural and Northern Education Funding and Broadband Modernization Funding.

(d) **2022-23 Year-End Report**

Presented as printed.

Superintendent Wyszynski explained the Annual Gap and clarified the types of purchases that can be made with surplus funds.

F - 1 **Other Business** – Nil

G - 1 **Adjournment**

Moved by: T. Waldschmidt

Seconded by: E. Thomas

THAT the Finance Committee meeting be adjourned.

**Carried**

The meeting adjourned at 7:07 p.m.

H - 1 **Next Meeting Date:** December 4, 2023



# Grand Erie District School Board

**TO:** JoAnna Roberto, Ph. D., Director of Education & Secretary of the Board  
**FROM:** Rafal Wyszynski, Superintendent of Business & Treasurer  
**RE:** **Revised Budget Estimates 2023-24**  
**DATE:** December 4, 2023

**Recommended Motion:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
 THAT the Revised Budget Estimates 2023-24 be forwarded to the December 11, 2023 Regular Board meeting for approval.

## Background

The 2023-24 Revised Budget Estimates are due for submission to the Ministry of Education on December 15, 2023. Revisions to the original 2023-24 Budget approved in June include:

- Updated enrolment estimates have been adjusted to reflect the actual enrolment on the October 31, 2023 count date and estimated enrolment at March 31, 2024. These projections generated significant revenue changes within the Grants for Student Needs (GSN) allocation from the Ministry of Education. The changes to the GSN and other revenue sources are outlined in Appendix A. The changes in enrolment are summarized below:

	<b>2023-24 Estimates</b>	<b>2023-24 Revised</b>	<b>Change</b>
<i>Elementary</i>	19,200	19,775	<b>+ 575</b>
<i>Secondary</i>	7,800	8,056	<b>+ 256</b>
<i>Total</i>	<b>27,000</b>	<b>27,831</b>	<b>+ 831</b>

Enrolment continues to increase in several geographic areas in the district as families continue to move into homes at higher rates than the forecast projects. Grand Erie is experiencing growth in every grade, more so in the secondary panel, as the enrolment increases in past years begin to move into Grades 9 to 12. Increased enrolment resulted in increased revenue but is also accompanied by related costs such as transportation, additional teaching and support staff, portable purchases as well as additional classroom furniture.

## 2. Significant Revenue Changes:

- Enrolment increases result in additional GSN revenues of \$7.7 million
- Additional \$2.7 million in deferred revenue from 2022-23 to support schools in the following areas:
  - \$592,000 for Special Education
  - \$585,000 for Indigenous Language, FNMI Studies, and the Board Action Plan
  - \$1,560,000 for Rural and Northern Education Funding
- An additional \$900,000 in funding for Ministry of Education initiatives through the Priority and Partnership Fund (PPFs)

**3. Significant Changes to Expenditures:**

- An additional 25.5 elementary teachers and 7.17 secondary teachers to support enrolment growth across the system
- Four (4) permanent Learning Resource Teachers (LRTs)
- 14 additional Designated Early Childhood Educators
- An additional 15 Educational Assistants to address rising special education needs, of which eight (8) are permanent
- Two (2) FTE central clerical
- One (1) FTE for a Multilingual Language Learners (MLL) Coach
- One (1) FTE Vice-Principal/teaching support
- One (1) FTE Human Resources Assistant
- One (1) FTE Renewal Supervisor
- \$780,000 for additional operating costs in facilities such as plumbing, electrical, carpentry, as well as support for the rising costs of contracted services such as snow/ice removal, waste management, and security. This increase also includes additional custodial supplies required due to an increase in staff and students
- \$630,000 for additional professional development for educators
- \$516,000 investment in technology to provide enhanced access to devices, enhancements to the board's website and to support inflationary costs related to software
- \$180,000 investment in Continuing Education programming
- \$177,000 for additional curriculum resources for elementary classrooms
- \$140,000 for additional transportation expenses
- \$40,000 to assist growing schools with additional classroom furniture
- \$25,000 for additional supervision needs across the district

A summary of the budget changes is attached as Appendix A on the financial dashboard.

With respect to board Capital, the budget will align to the summary outlined in the Facility Renewal Report presented to the Board on November 27, 2023.

Similar to 2022-23, Grand Erie will once again purchase 10 additional portables to support growth across the system. This purchase, which will cost \$1,482,852 (net of HST), will require the utilization of the entire Temporary Accommodation Grant of \$322,117, a draw on accumulated surplus of just under \$1,000,000 and that Grand Erie absorb additional unsupported capital costs for approximately \$160,000. Grand Erie's surplus, which currently sits at \$11.1 million, can absorb this necessary and expected investment.

The balanced 2023-24 Revised Budget Estimates will be submitted to the Ministry of Education on December 15, 2023, pending Board approval.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer

Grand Erie District School Board  
2023-24 Revised Estimates Dashboard  
For the period ended August 31, 2024

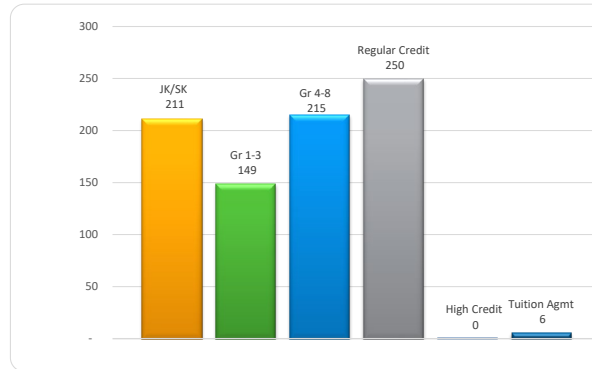
Summary Comparison of 2023-24 Estimates Budget versus 2023-24 Revised Estimates Budget

(\$ Figures in Thousands)	2023-24		Variance	
	Estimates	Revised		
			\$	%
<b>Revenue</b>				
Provincial Grants (GSN)	326,719	337,219	10,500	3.2%
Grants for Capital Purposes	5,673	4,429	(1,244)	-21.9%
Other Non-GSN Grants	7,411	7,621	210	2.8%
Other Non-Grant Revenues	8,868	9,600	732	8.3%
Amortization of DCC	20,045	20,356	311	1.5%
<b>Total Revenue</b>	<b>368,717</b>	<b>379,225</b>	<b>10,508</b>	<b>2.8%</b>
<b>Expenditures</b>				
Classroom Instruction	247,391	254,282	6,891	2.8%
Non-Classroom	30,987	31,539	552	1.8%
Administration	8,628	8,895	267	3.1%
Transportation	17,728	18,038	309	1.7%
Pupil Accommodation	56,494	58,363	1,869	3.3%
Contingency & Non-Operating	7,489	8,109	620	8.3%
<b>Total Expenditures</b>	<b>368,717</b>	<b>379,225</b>	<b>10,508</b>	<b>2.8%</b>
<b>In-Year Surplus (Deficit)</b>	-	-	-	-
Prior Year Accumulated Surplus for compliance	9,487	11,111	1,625	17.1%
<b>Accumulated Surplus (Deficit) for compliance</b>	<b>9,487</b>	<b>11,111</b>	<b>1,625</b>	<b>17.1%</b>

Summary of Enrolment

ADE	2023-24		Variance	
	Estimates	Revised	#	%
<b>Elementary</b>				
JK/SK	3,563	3,774	211	5.9%
Gr 1-3	5,880	6,029	149	2.5%
Gr 4-8	9,757	9,972	215	2.2%
<b>Total Elementary</b>	<b>19,200</b>	<b>19,775</b>	<b>575</b>	<b>2.99%</b>
<b>Secondary &lt;21</b>				
Regular Credit	7,337	7,587	250	3.4%
High Credit	29	29	0	1.4%
Tuition & Visa	435	441	6	1.3%
<b>Total Secondary</b>	<b>7,800</b>	<b>8,056</b>	<b>256</b>	<b>3.3%</b>
<b>Total Board</b>	<b>27,000</b>	<b>27,831</b>	<b>831</b>	<b>3.1%</b>

Changes in Enrolment: Budget v Forecast



Summary of Staffing

FTE	2023-24		Variance	
	Estimates	Revised	#	%
<b>Classroom</b>				
Teachers	1,719.3	1,756.0	36.7	2.1%
Early Childhood Educators	122.0	136.0	14.0	11.5%
Educational Assistants	353.0	368.0	15.0	4.2%
<b>Total Classroom</b>	<b>2,194.3</b>	<b>2,260.0</b>	<b>65.7</b>	<b>3.0%</b>
School Administration	232.8	234.1	1.3	0.6%
Board Administration	71.0	75.0	4.0	5.6%
Facility Services	222.1	232.0	9.9	4.5%
Coordinators & Consultants	43.0	43.0	-	0.0%
Paraprofessionals	57.0	58.0	1.0	1.8%
Child & Youth Workers	30.0	30.0	-	0.0%
IT Staff	35.0	34.0	(1.0)	-2.9%
Library	12.8	12.8	-	0.0%
Transportation	6.0	6.0	-	0.0%
Other Support	6.0	6.0	-	0.0%
Continuing Ed	8.1	8.1	-	0.0%
Trustees	15.0	15.0	-	0.0%
<b>Non-Classroom</b>	<b>738.8</b>	<b>754.0</b>	<b>15.2</b>	<b>2.1%</b>
<b>Total</b>	<b>2,933.1</b>	<b>3,014.0</b>	<b>80.9</b>	<b>2.8%</b>

**Grand Erie District School Board**  
**2023-24 Revised Estimates Dashboard**  
**Revenues**  
**For the period ended August 31, 2024**

(\$ Figures in Thousands)

	23-24 Estimates	23-24 Revised Estimates	Change		Material Variance Note
			\$	%	
			Increase (Decrease)	Increase (Decrease)	
<b>Grant Revenues</b>					
Pupil Foundation	154,350	159,288	4,938	3.2%	a.
School Foundation	22,229	22,623	394	1.8%	a.
Special Education	41,855	43,278	1,423	3.4%	b.
Language Allocation	4,781	5,463	682	14.3%	c.
Supported School Allocation	28	28	(1)	(3.5%)	
Rural and Northern Education Funding	1,157	2,219	1,062	91.8%	d.
Learning Opportunities	5,252	5,667	414	7.9%	
Continuing and Adult Education	1,589	2,355	766	48.2%	e.
Teacher Q&E	30,238	29,010	(1,228)	(4.1%)	f.
ECE Q&E	1,948	2,004	56	2.9%	
New Teacher Induction Program	124	124	-	0.0%	
Restraint Savings	(80)	(80)	-	0.0%	
Transportation	16,574	16,699	125	0.8%	
Administration and Governance	8,335	8,540	206	2.5%	
School Operations	30,006	30,926	920	3.1%	a.
Community Use of Schools	376	376	-	0.0%	
Declining Enrolment	-	-	-	0.0%	
Indigenous Education	2,120	2,791	671	31.6%	g.
Support for Students Fund	2,968	2,968	-	0.0%	
Mental Health & Well-Being	1,055	1,098	43	4.1%	
Safe Schools Supplement	559	576	17	3.0%	
Program Leadership	993	1,005	12	1.2%	
Permanent Financing - NPF	262	262	-	0.0%	
<b>Total Operating Grants</b>	<b>326,719</b>	<b>337,219</b>	<b>10,500</b>	<b>3.2%</b>	
<b>Grants for Capital Purposes</b>					
School Renewal	2,937	2,937	-	0.0%	
Temporary Accommodation	322	-	(322)	(100.0%)	h.
Short-term Interest	1,535	468	(1,067)	(69.5%)	i.
Debt Funding for Capital	2,584	2,584	-	0.0%	
Minor Tangible Capital Assets (mTCA)	(1,705)	(1,560)	145	(8.5%)	
<b>Total Capital Purposes Grants</b>	<b>5,673</b>	<b>4,429</b>	<b>(1,244)</b>	<b>(21.9%)</b>	
<b>Other Non-GSN Grants</b>					
Priority & Partnership Fund (PPF)	4,382	5,282	900	20.5%	j.
Other Federal & Provincial Grants	3,029	2,339	(690)	(22.8%)	k.
<b>Total Non-GSN Grants</b>	<b>7,411</b>	<b>7,621</b>	<b>210</b>	<b>2.8%</b>	
<b>Other Non-Grant Revenues</b>					
Education Service Agreements - Six Nations	5,829	5,821	(8)	(0.1%)	
Education Service Agreements - MCFN	606	614	8	1.3%	
Other Fees	166	110	(56)	(33.8%)	l.
Other Boards	210	210	-	0.0%	
Community Use & Rentals	815	798	(17)	(2.1%)	
Miscellaneous Revenues	1,241	2,046	805	64.9%	m.
<b>Non Grant Revenue</b>	<b>8,868</b>	<b>9,600</b>	<b>732</b>	<b>8.3%</b>	
<b>Deferred Revenues</b>					
Amortization of DCC	20,045	20,356	311	1.6%	
<b>Total Deferred Revenue</b>	<b>20,045</b>	<b>20,356</b>	<b>311</b>	<b>1.6%</b>	
<b>TOTAL REVENUES</b>	<b>368,717</b>	<b>379,225</b>	<b>10,508</b>	<b>2.8%</b>	

**Explanations of Material Grant Variances**

- a. Increase in revenue as a result of higher enrolment.
- b. Increase as a result of a rise in enrolment as well as additional deferred revenue from 2022-23.
- c. Increase due to a greater number of students qualifying for language supports.
- d. Increase due to anticipated utilization of entire RNEF carry forward from 2022-23.
- e. Increase as a result of higher enrolment anticipated in Continuing Education programs.
- f. Decrease as a result of the hiring of new teachers; leading to a lower average experience grid.
- g. Increase as a result of additional deferred revenue from 2022-23.
- h. Decrease as a result of redirecting grant from operating to capital.
- i. Decrease as a result of lower anticipated short-term interest costs.
- j. Increase as a result of additional PPFs announced by the Ministry for targeted initiatives.
- k. Decrease as a result of changes to Federal Programs as well as the treatment of PPE Revenue.
- l. Decrease due to lower than anticipated enrolment from International Students
- m. Increase as a result of higher interest income as well as revenue identified for land purchases.

**Notes:**

- 1. 2023-24 Estimates Budget as approved by the Board in June 2023

**Grand Erie District School Board**  
**2023-24 Revised Estimates Dashboard**  
**Expenses**  
**For the period ended August 31, 2024**

(\$ Figures in Thousands)

	23-24 Estimates	23-24 Revised Estimates	Percentage of Total Expenses	Change		Material Variance Note
				\$ Increase (Decrease)	% Increase (Decrease)	
<b>Classroom Instruction</b>						
Teachers	180,862	182,809	48.2%	1,948	1.1%	a.
Supply Teachers	7,513	7,813	2.1%	300	4.0%	b.
Educational Assistants	20,396	20,765	5.5%	369	1.8%	
Early Childhood Educators	6,917	7,615	2.0%	698	10.1%	c.
Classroom Computers	4,832	5,289	1.4%	457	9.4%	
Textbooks and Supplies	8,251	9,998	2.6%	1,748	21.2%	d.
Professionals and Paraprofessionals	12,008	12,882	3.4%	875	7.3%	e.
Library and Guidance	5,525	5,373	1.4%	(153)	(2.8%)	
Staff Development	694	1,344	0.4%	650	93.7%	f.
Department Heads	394	394	0.1%	-	0.0%	
<b>Total Instruction</b>	<b>247,391</b>	<b>254,282</b>	<b>67.1%</b>	<b>6,891</b>	<b>2.8%</b>	
<b>Non-Classroom</b>						
Principal and Vice-Principals	15,525	15,765	4.2%	240	1.5%	
School Office	7,901	7,890	2.1%	(11)	(0.1%)	
Coordinators & Consultants	6,163	6,172	1.6%	9	0.1%	
Continuing Education	1,398	1,711	0.5%	313	22.4%	g.
<b>Total Non-Classroom</b>	<b>30,987</b>	<b>31,539</b>	<b>8.3%</b>	<b>552</b>	<b>1.8%</b>	
<b>Administration</b>						
Trustees	376	391	0.1%	15	4.0%	
Director/Supervisory Officers	1,565	1,675	0.4%	110	7.0%	
Board Administration	6,686	6,828	1.8%	142	2.1%	
<b>Total Administration</b>	<b>8,628</b>	<b>8,895</b>	<b>2.3%</b>	<b>267</b>	<b>3.1%</b>	
<b>Transportation</b>	<b>17,728</b>	<b>18,038</b>	<b>4.8%</b>	<b>309</b>	<b>1.7%</b>	
<b>Pupil Accommodation</b>						
School Operations and Maintenance	28,644	29,206	7.7%	562	2.0%	h.
School Renewal	2,937	3,737	1.0%	800	27.2%	i.
Other Pupil Accommodation	4,328	4,382	1.2%	54	1.3%	
Amortization & Write-downs	20,585	21,038	5.5%	453	2.2%	
<b>Total Pupil Accommodation</b>	<b>56,494</b>	<b>58,363</b>	<b>15.4%</b>	<b>1,869</b>	<b>3.3%</b>	
<b>Non-Operating</b>	<b>2,310</b>	<b>2,408</b>	<b>0.6%</b>	<b>98</b>	<b>4.2%</b>	
<b>Provision for Contingencies</b>	<b>5,179</b>	<b>5,701</b>	<b>1.5%</b>	<b>522</b>	<b>10.1%</b>	j.
<b>TOTAL EXPENDITURES</b>	<b>368,717</b>	<b>379,225</b>	<b>100.0%</b>	<b>10,508</b>	<b>2.8%</b>	

**Explanations of Material Expense Variances**

- a. Increase in costs due to the hiring of 36 additional teachers to address higher enrolment in both panels.
- b. Increase due to higher anticipated absenteeism costs.
- c. Increase due to the additional hiring of 14 Early Childhood Educators.
- d. Increase due to additional funding from PPFs as well as additional costs supported by deferred revenue.
- e. Increase due to investments in classroom supports, as well as increases in Special Education Equipment.
- f. Increase due to additional professional development for educators.
- g. Increase as a result of higher participation in Continuing Education programs.
- h. Increase due to the hiring of additional custodial staff as well as increased costs related to non-capital renovation and maintenance budgets.
- i. Increase due to quantity of renovation projects requiring school renewal funding.
- j. Increase as a result of provision for anticipated compensation changes stemming from collective bargaining.

**Notes:**

- 1. 2023-2024 Estimates Budget as approved by the Board in June 2023