



**SUDBURY CATHOLIC  
DISTRICT SCHOOL BOARD**

Estimates Budget  
2024-2025

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## Budget Framework

### *Our Mission*

To realize each students' potential within our inclusive Catholic learning community by nurturing and developing their mind, body and spirit.

### *Our Vision*

Leaders in Learning and Faith.

### *Values*

Modeling Jesus in the world through faith, respect, community, innovation and learning.

The following guiding principles, current issues and trends provide guidance and direction for the development of the budget, serve as the basis for expenditure decisions, and align with the following Strategic Pathways:



Strengthen our faith-based, inclusive and equitable community.



Promote innovation.



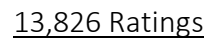
Advance leadership and learning for all.

The guiding principles to be used by the board in the development of the 2024-2025 budget are as follows:

- To remain student focused guided by our multi-year strategic plan;
- Classroom environments must reflect 21<sup>st</sup> century pedagogy;
- Promote professional learning for educators to meet the needs of the 21<sup>st</sup> century learner;
- To preserve programs and enhance deliverables to students;
- To increase efficiencies of operations;
- To ensure value for money and continue to take a conservative approach; and
- To ensure legislative compliance.

Some of the current issues and or trends that will be taken into consideration while developing the budget this year are as follows:

- The budget consultation process that was undertaken through the use of ThoughtExchange resulted in the following:



A word cloud of various terms related to education and social issues. The words are arranged in a circular pattern, with some larger and more prominent than others. The colors of the words vary, including shades of blue, green, yellow, orange, and red. The words include: important, feel, sports, communication, mental, culture, community, time, class, staff, health, provide, events, child, classrooms, eas, inclusion, field, science, education, special, resources, support, work, parents, indigenous, year, board, new, trips, program, activities, administrators, kids, edsby, learning, children, social, workers.

Top rated thoughts highlighted several areas that are of importance to our stakeholders. These themes are as follows:

- More classroom supports for behaviour and special education – Reduce student aggression;
- Inclusion model is needed for all students – our current model is not meeting the needs of some – More EA support;
- Additional ELL support is needed;
- Smaller class sizes;
- Mental Health – students need to be able to get the help that they need;
- Qualified teachers in the classroom;
- Creating an optimal learning environment with more instructional supports such as Math textbooks, ECI supports (English component of FI) etc.; and
- Continue to keep our schools safe and welcoming.

This budget will identify the actions being taken to support the priorities as identified by our stakeholders.

## Highlights of the 2024-25 Core Education Funding

On April 26, 2024 the Ministry of Education issued the following memorandi:

- 2024:B05 – 2024-25 Core Education Funding (formerly Grants for Student Needs)  
[https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B05\\_EN.pdf](https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B05_EN.pdf)
- 2024:B06 – Responsive Education Programs (formerly Priorities and Partnerships Funding)  
[https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B06\\_EN.pdf](https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B06_EN.pdf)
- 2024:B07 – Student Transportation – Core Education Funding 2024-25  
[https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B07\\_EN.pdf](https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B07_EN.pdf)
- 2024:B08 – Capital Funding for the 2024-25 School Year  
[https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B08\\_EN.pdf](https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B08_EN.pdf)
- 2024:B09 – 2024-25 Math and Literacy Supports  
[https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B09\\_EN.pdf](https://efis.fma.csc.gov.on.ca/faab/Memos/B2024/B09_EN.pdf)

In these memos the government set out funding parameters for the 2024-25 school year. The funding outlined in these documents is part of the Core Education Funding Technical Guide for School Boards, which was released on April 26, 2024. All Covid-19 related funding will be sunset at the end of the 2023-24 school year.

### Restructuring

The Grants for Students Needs was renamed to be Core Education Funding and this change brought with it restructuring of the funding formula. The restructure is intended to streamline the funding formula, and make it easier to understand while strengthening transparency and school board accountability. There have been some targeted investments in labour related changes and funding adjustments such as phasing in 2021 census updates over the next 5 years, among others.

### Labour Related Changes

#### Labour benchmarks

- CUPE \$1/hour increase
- Teachers 1.25%
- P/VP unchanged

#### *Support for Students Fund (SSF)*

This funding is provided to stabilize supports for students due to learning interruptions and is to be used according to its intended purpose as outline in the respective collective agreements.

The board is allocated 2.4 elementary and 1.2 secondary teacher FTE.

#### *Early Reading Screening (ERS)*

This funding shall be used to provide one-on-one or small group support to students in FDK to Grade 3 who would benefit from such interventions as outlined in the respective collective agreements. The board is allocated 2.6 teacher FTE.

### Transfer of Professional Assessments Funding

This funding is for boards to conduct professional assessments and is moving from a previous PPF into Core Funding. It will assist with closing the learning gaps following the pandemic as well as addressing the Right to Read report.

### Special Incident Portion

SIP funding for the 2024-25 school year is allocated based on 2023-24 amounts with adjustments for benchmark updates. As part of the SIP modernization, the ministry is investing additional funds in SIP to support students with extraordinarily high needs.

### Specialized Equipment Funding

the Specialized Equipment Allocation (SEA) of the Special Education Fund is replacing the Special Equipment Amount. The modernized approach aims to better meet the changing needs of students, reduce administrative burden and increase flexibility in how school boards utilise Specialized Equipment Allocation funds to meet local needs.

### Responsive Education Programs – REP (formerly PPF)

	<b>24-25 Estimates</b>	<b>23-24 Actual</b>	<b>Notes</b>
Aboriginal Youth Entrepreneurship Program	27,500	26,083	
Critical Physical Security Infrastructure	36,100		New school physical infrastructure renewals, upgrades and installation costs for safety-based infrastructure needs such as security cameras, safety lighting, motion sensors and vape detectors. This funding is available for three school years.

De-Streaming Implementation Supports	25,200	27,492	
Early Reading Enhancements: Early Reading screening tools	37,100	37,146	
Education Staff to Support Reading Interventions	280,200	274,305	
Entrepreneurship Education Pilot Projects	10,000	10,000	
Experiential Professional Learning in the Skilled Trades for Guidance Teacher - Counsellor	12,100	12,080	
Health, Resources, Training supports	7,600	7,885	
Learn and Work Bursary Program	20,000	20,000	
Licenses for Reading Intervention Supports	116,700	116,731	
Math Achievement Action Plan – Additional Qualifications Subsidy		7,800	
Math Achievement Action plan - Board Math lead, School Math Facilitators, Digital Math Tools	494,900	489,007	
Mental Health Strategy Supports - Emerging Needs	7,700	8,507	
Personal Support Worker Bursary		129,432	Current agreement runs to February 2025.
Professional Assessments		113,516	Funding for professional assessments is moving from what was previously known as the PPF (now Responsive Education Programs) into Core Ed.
Skilled Trades Bursary Program	11,000	11,000	
Special Education Additional Qualification	8,100	8,123	

Special Education Needs Transition Navigators	59,400		This program will improve transition practices for students with special education needs and/or disabilities into, during and out of school. Funding will be provided to hire Transition Navigators. Staff in these positions will support students with special education needs and/or disabilities in their transition to post-secondary pathways.
Staffing to Support De-Streaming and Transition to High School		338,363	No funding for 2024-25
Transportation and Stability Supports		62,000	This REP was in the B Memo, however we did not receive funding amounts in the initial announcement.
Focus on Youth		44,464	This REP was in the B Memo, however we did not receive funding amounts in the initial announcement.
Summer Learning for Students with Special Education Needs	89,800		
Summer Mental Health Supports	106,200	106,244	
<b>Ministry Memo B05</b>	<b>1,349,600</b>	<b>1,850,177</b>	

### Keeping up with Costs and Ongoing Implementation

#### Non-Staff Benchmarks

The School Operations grant will see an increase of 2% to manage the increase in costs related to operating all board facilities. This is a challenge as increases in costs for items such as utilities, snow removal, and increased ventilation is well above the 2% provided.

#### Differentiated Funding for On-line Learning

The 2024–25 secondary benchmark for classroom teacher staffing through the Secondary component of the Classroom Staffing Fund - Per Pupil Allocation and related allocations will use a funded average credit load of 7.5 credits per pupil split between online learning (approximately 0.325) and in-person and remote learning (approximately 7.175). The online learning credit load benchmark assumes approximately 32.5 per cent of secondary students will take one course online in 2024–25.

#### Specialist High Skills Major (SHSM)

The SHSM component funding generated by school boards will now be based on eligible expenses, i.e., school boards will be funded the lesser of: a) the maximum SHSM amount as set



out in the regulation for Core Education Funding OR b) the total amount spent on SHSM eligible expenses.

### Balanced Budget

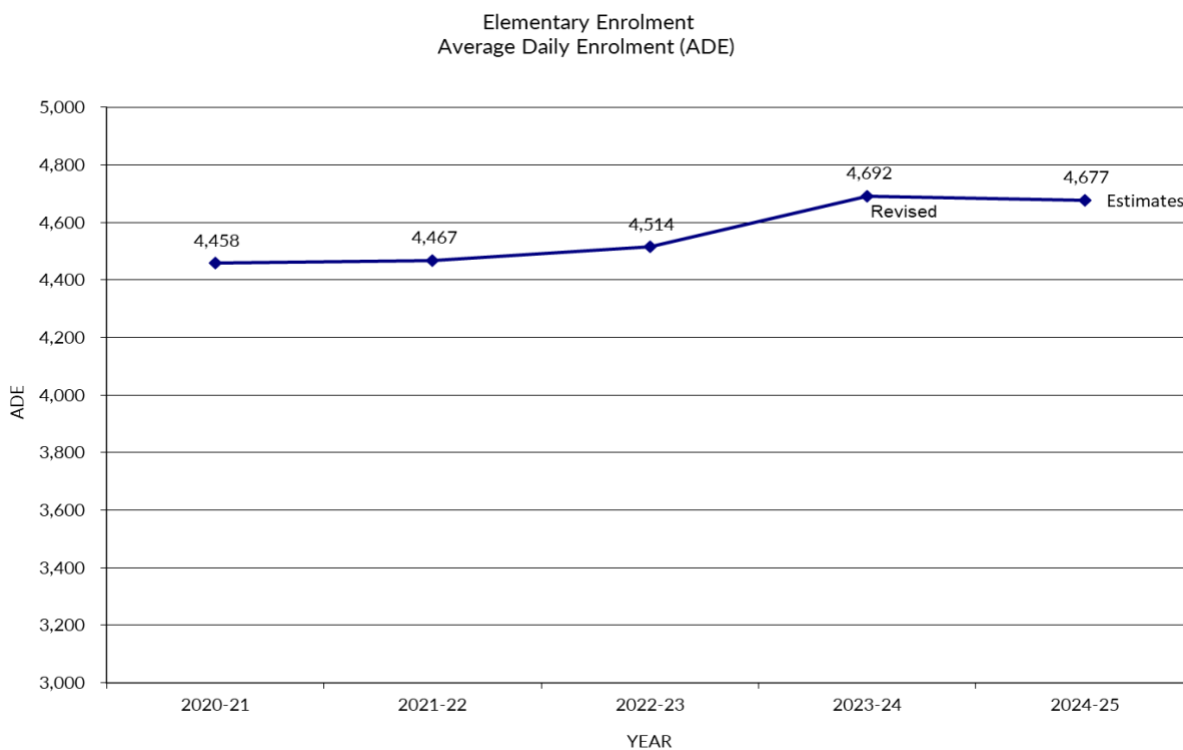
The board will not balance its 2024-25 budget, it is projecting a deficit budget of less than 1%. Boards are permitted an in-year deficit of no more than 1% of operating revenue of the preceding year. The 2024-25 Estimates submission is due to the Ministry by June 28, 2024.

## Enrolment and Class Size

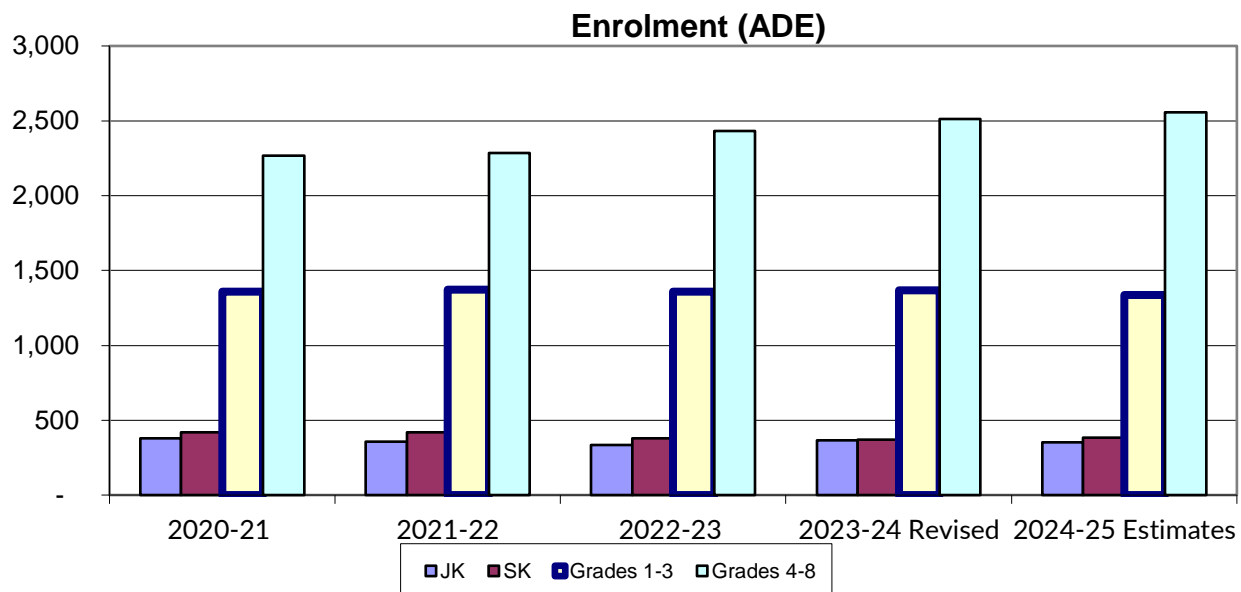
A significant part of the budget-setting process was completed based on academic staffing decisions which are made in early April. These decisions are made based on grant estimates and enrolment projections for the coming year using the best information that we had at that time. It is important to note that our enrolment projections are derived from a combination of statistical census data, historical trends, registration data, staff experience and local area knowledge.

There is an inherent element of risk in projecting enrolment. If the projection is too low, the result could be understaffing, and a rearrangement of classes in the fall. On the other hand if the projections are too high the result may be overstaffing (which cannot be rightsized in the fall as per the collective agreements), rearrangement of classes in the fall, and there may be a cut in priority services as funding will be less than anticipated.

### Elementary Global Enrolment Trending (ADE)



## Elementary Enrolment Trending by Grade



## Elementary Class Size Analysis

The table below indicates the funded number of students per class in comparison to the board average number of students per class. Please note that at all levels the board has staffed smaller class sizes than it is funded, showing the commitment of the board to smaller class sizes, while absorbing the additional costs that are not funded.

Primary Class Size	Funded	Staffed
FDK	25.6	22.5
Primary (Grades 1-3)	19.8	19.0
Junior/Intermediate (Grades 4-8)	24.5	24.0

It is important to note that when preparing class organization both the needs of the school and the primary class size requirements are taken into consideration. The charts below indicate the current class size structure.

# of FDK/ELP Classes	
15 and Under	0
16 to 20	7
21 to 25	19
26	2
27 to 29	3
Total	31

# of Primary Classes	
20 and Under	61
22	2
Total	63

# Grade 3/4 Combined Classes	
20 and under	3
21	5
22	6
23	3
Total	17

# of Junior/Intermediate Classes	
25 and Under	78
26	7
27	8
28	14
29	4
30 and above	2
Total	113

Class organizations are revisited in September once students are actually in the classroom and adjustments will be made accordingly.

## Elementary Enrolment Projections by School and Program

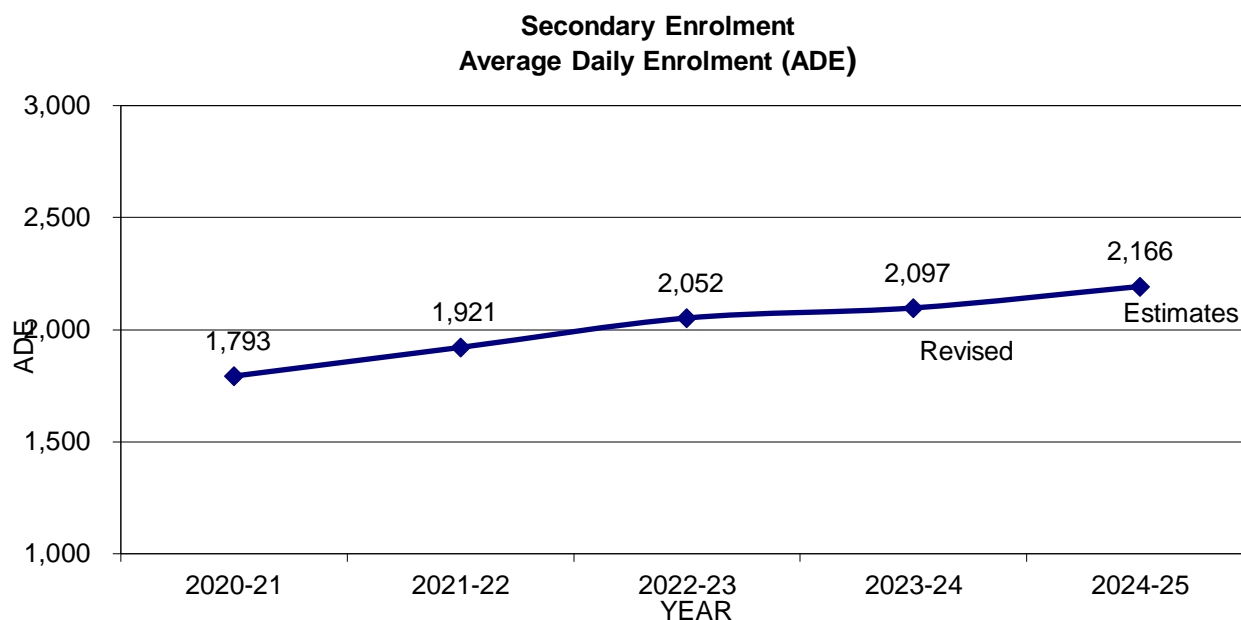
### School Enrolments Summary

Location	Program	JK	SK	1	2	3	4	5	6	7	8	Total
Bishop Alexander Carter (7-8)	Eng									96	83	179
Bishop Alexander Carter (7-8)	Fl									32	25	57
Holy Cross	Eng	16	20	13	31	26	23	25	34			188
Holy Cross	Fl	16	14	15	22	24	23	23	21			158
Holy Trinity	Eng	37	39	46	44	63	74	76	71			450
Holy Trinity	Fl	27	27	34	29	30	28	22	14			211
Immaculate Conception	Eng	11	12	13	14	21	33	33	35			172
Immaculate Conception	Fl	10	12	7	15	12	13	7	5			81
Marymount Academy (7-8)	Eng									41	64	105
Marymount Academy (7-8)	Fl									23	21	44
Pius XII	Eng	20	20	34	33	34	37	50	30			258
Pius XII	SE				3	3	6	2	2			16
St Anne	Eng	12	9	9	11	13	16	15	29			114
St Anne	Fl	12	9	11	11	10	12	8	13			86
St Benedict CSS (7-8)	Eng									111	97	208
St Benedict CSS (7-8)	Fl									35	23	58
St Charles	Eng	19	14	23	31	23	29	25	26			190
St Charles	Fl	15	27	19	16	30	22	27	21			177
St Charles College (7-8)	Eng									139	139	278
St Charles College (7-8)	Fl									35	41	76
St Charles College (7-8)	SE									5	5	10
St David	Eng	35	32	30	38	45	42	40	50			312
St Francis	Eng	21	25	17	31	32	35	41	41			243
St Francis	Fl	18	25	34	19	24	15	12	16			163
St Francis	SE		2	5	5	9	6	6	7			40
St James	Eng	18	16	19	17	20	20	16	23	18	7	174
St James	Fl	17	21	15	19	20	13	15	16	8	6	150
St John	Eng	20	20	13	22	20	13	20	18			146
St John	Fl	10	15	14	12	16	15	14	5			101
St Joseph	Small School				4		3					7
St Paul	Eng	8	14	10	11	17	10	10	27			107
St Paul	Fl	13	14	9	11	14	15	11	21			108
<b>Total</b>		<b>355</b>	<b>387</b>	<b>390</b>	<b>449</b>	<b>506</b>	<b>503</b>	<b>498</b>	<b>525</b>	<b>543</b>	<b>511</b>	<b>4,667</b>

## Secondary Enrolment

Secondary enrolment continues to trend upwards. In accordance with the collective agreement the board must staff secondary based on 98% of projections, this is to take into account the consistent reduction in enrolment that is experienced after the first semester. In actuality the trend is usually between 95% and 98%, therefore the projection for grant revenue is calculated at 97%.

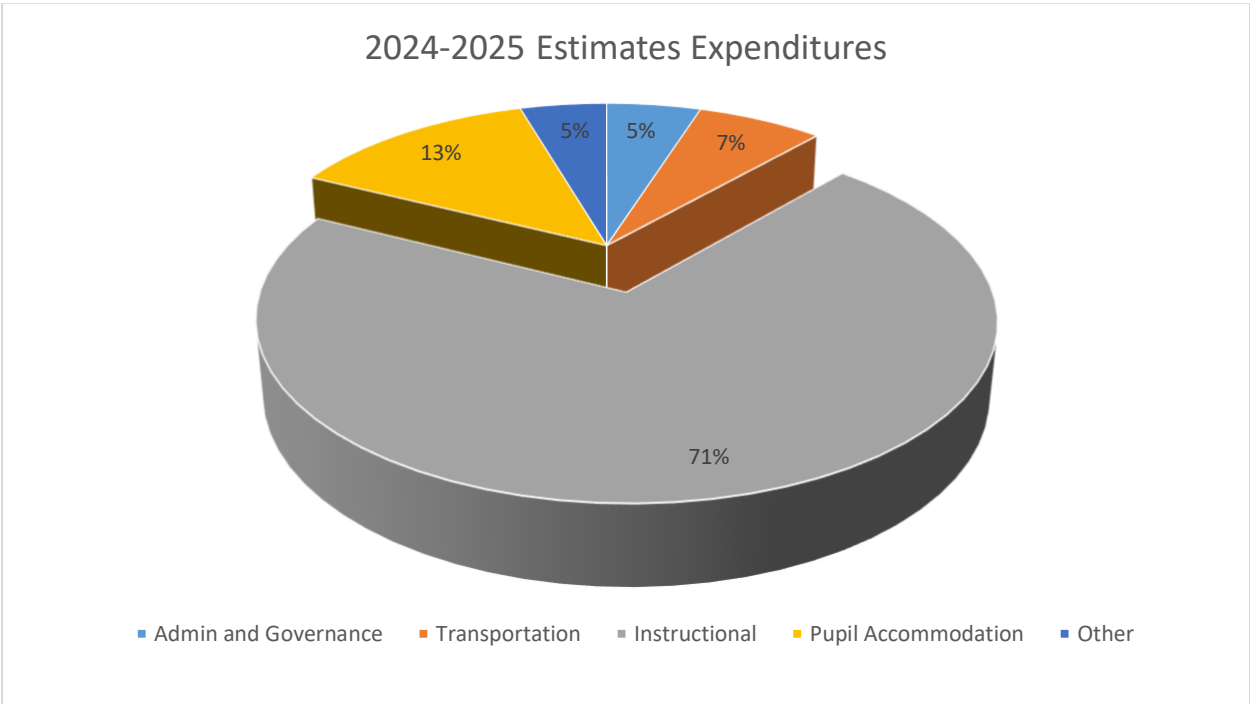
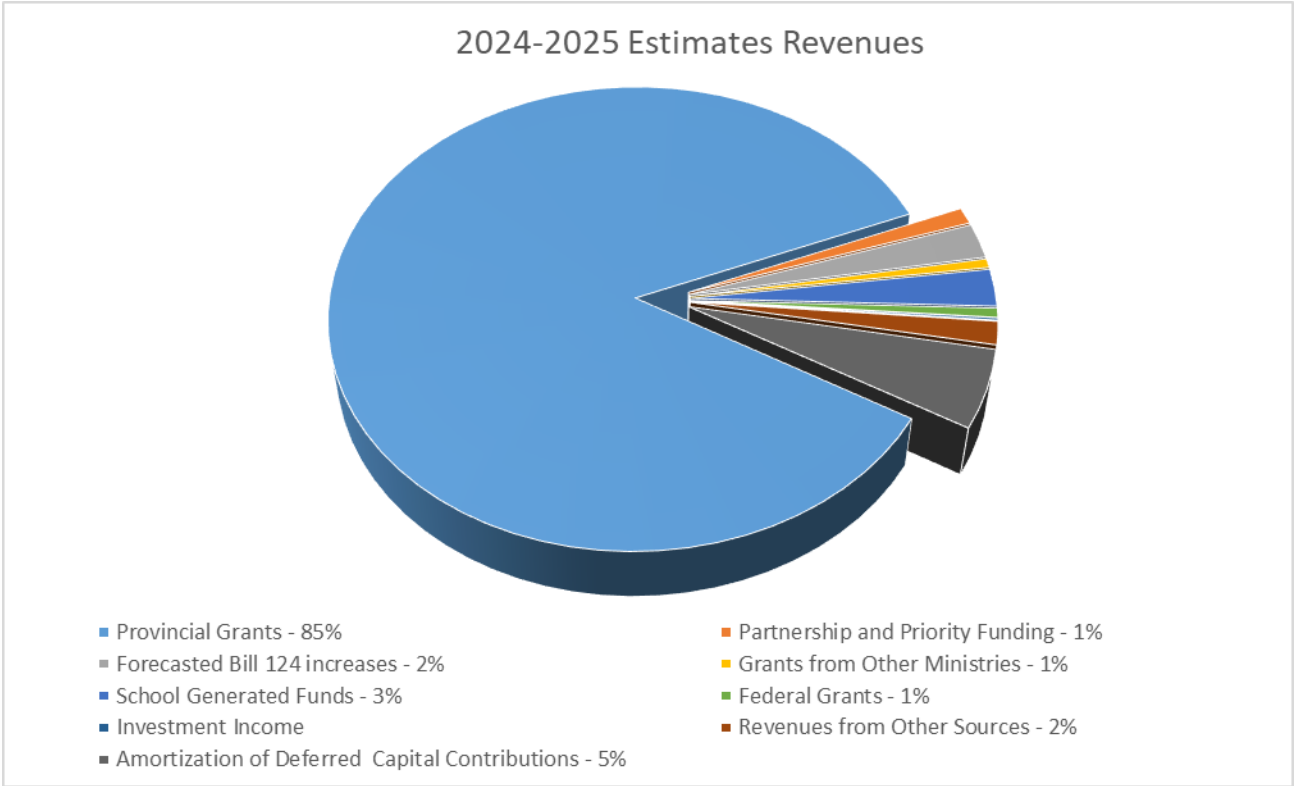
## Secondary Global Enrolment Trending (ADE)



## Secondary Enrolment Projections by School

School	Enrolment	Special Education	Total
St. Charles College	765.38	47.00	812.38
Marymount Academy	233.24		233.24
St. Benedict	622.30	13.00	635.30
Bishop Alexander Carter	485.10		485.10
	2,106.02	60.00	2,166.02

Summary Budget Analysis



## Summary Budget Comparison Analysis

	2023-2024 Revised	2024-2025 Estimates
<b>Revenues</b>		
Provincial Grants	100,217,025	102,884,945
Responsive Education Programs	1,760,829	1,359,126
Forecasted Bill 124 increases		2,879,477
Grants from Other Ministries	761,687	728,095
School Generated Funds	3,093,667	3,093,667
Federal Grants	811,191	757,904
Investment Income	134,000	190,000
Revenues from Other Sources	1,914,555	1,922,240
Amortization of Deferred Capital Contributions	6,054,430	6,521,959
	<b>114,747,384</b>	<b>120,337,413</b>
<b>Expenditures</b>		
Admin and Governance	5,405,763	5,983,593
Transportation	7,547,843	8,047,246
Instructional	81,398,617	85,672,313
Pupil Accommodation	15,203,496	15,922,262
Other	5,031,870	5,507,656
	<b>114,587,589</b>	<b>121,133,070</b>
<b>Surplus from Operations for Year</b>	<b>159,795</b>	<b>-795,657</b>
Less: Unavailable Internally Appropriated		-60,026
Less: Unavailable for Compliance	159,724	173,799
<b>Surplus for Compliance</b>	<b>71</b>	<b>-909,430</b>
<b>Opening Accumulated Surplus for Compliance</b>	<b>6,395,525</b>	<b>6,395,596</b>
Surplus for Compliance	71	-909,430
Internally Appropriated	0	
<b>Accumulated Available for Compliance</b>	<b>6,395,596</b>	<b>5,486,166</b>
	<b>5.57%</b>	<b>4.56%</b>

In the preparation of the estimates budget we have identified significant funding gaps in the following areas:

1. Supply Costs – The difference between the amount that we are funded and the amount that it expected to cost the board is approximately \$1.8M.
2. Statutory Benefits – The ministry has not flowed through funding to offset the recent increases in employer CPP costs. The approximate funding gap is \$200K – (as remedy payment and increases have not been determined at this point it could be higher).
3. Transportation – The funding gap is expected to be about \$500K: \$200K which relates to bus monitors that are not funded, but required with escalating behavioural issues and special education needs - \$300K relates to Retention and Recruitment (R&R) funding that MUST flow through to bus operators. The ministry's intention with the R&R funding was to supplement bus driver incomes that are below the benchmark. However, this results in a funding issue for our board because we renegotiated bus operators contracts prior to the new funding model implementation at wages that exceed the benchmark amount

and we are not allowed to utilise R&R funding to cover the difference, we have to flow through the entire amount to bus operators.

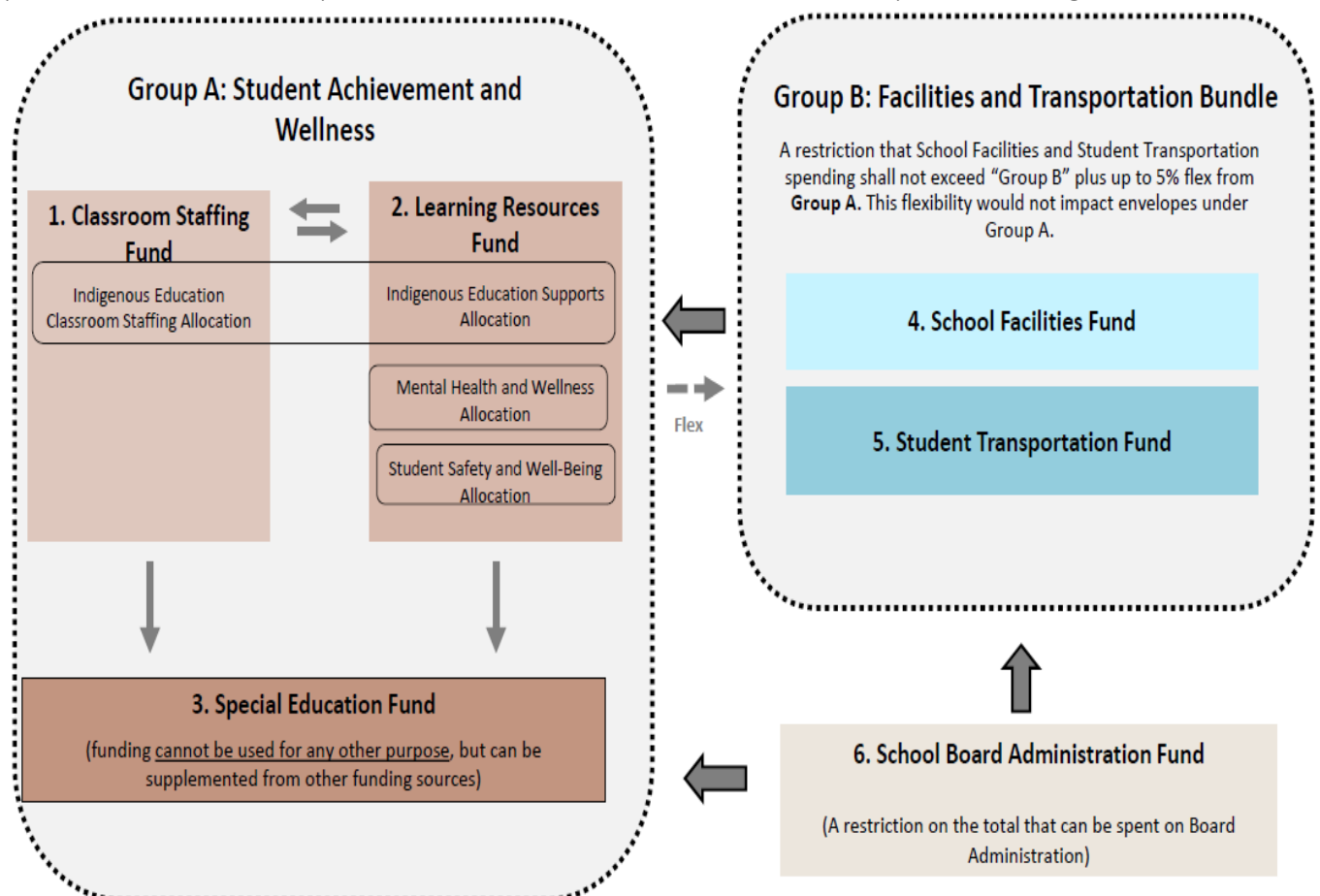
4. Inflationary Costs – A range of budget lines show an inflationary increase that is not consistent with actual inflation (for example: services contracts (ongoing maintenance) and utilities, etc.). We have not calculated the potential funding gap for all expenses at this time, however the board is projecting closer to a 6% increase in facilities operating costs alone, leaving a significant gap in funding that the board has to use other funds to support.

Due to the above noted pressures the board is presenting a deficit budget that is within the 1% limitation stipulated by the ministry (whereby we do not require ministerial approval). The deficit we are proposing is just over \$900K. This will allow us to invest in the areas that our stakeholders and ourselves have identified as priorities.

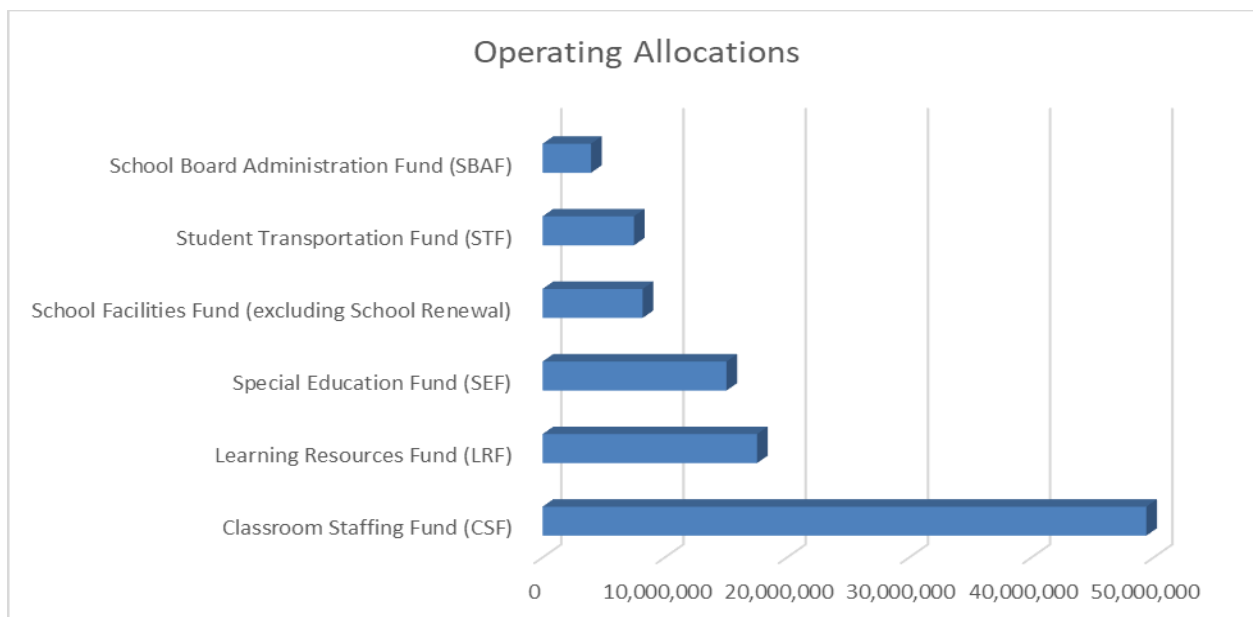
## Revenues

### Core Education Funding

Core Education Funding now consists of 6 funding pillars. The following diagram shows the pillars and the relationships that exist between them. These relationships are non-negotiable.







Provincial Grants – There was a slight increase over 23-24 revised estimates due to the requirement to increase teacher salaries by 1.25% in anticipation of the ratification of collective agreements. Although this is low compared to what has been settled with other groups we added in the revenue and related expense according to the ministry direction. Once the agreements are settled the ministry will increase benchmarks accordingly and the board will adjust its revised estimates. There are also small increases related to a 2% inflationary increase in areas like operations, although this does not come close to covering the increases that the board is experiencing.

Responsive Education Programs (REP) – These are targeted funding payments based on the priorities identified by the ministry. They can change year over year so they should never be counted on as part of the broad funding. At times if they are considered a long term priority for the ministry, they have been rolled into the Core Ed funding but there is no guarantee. A list of those for which the board has been approved are detailed above, however the board does habitually receive others throughout the year.

Forecasted Bill 124 Remedy Payment Increases – This refers to the funding the board is receiving to cover the retroactive salary increases to compensate workers for their constrained wages which capped salary increases to 1% per year over a three year period. This is identified separately until the ministry is able to update its funding model to include these increases in the bench marks at which point they will become part of the Core Ed funding that the board receives annually.

Grants from other Ministries – refers to funding through OYAP (Ontario Youth Apprenticeship Program) and LBS (Literacy and Basic Skills).

School Generated Funds – Related to the revenues that the school fundraises. It can change year to year but generally what they bring is equivalent to their planned spending. The reason there can be balances carried over is due to either timing of purchases and/or if they are saving over a few years to make a more significant purchase.

Federal Grants – This funding is for students that are living on federal lands. In these cases the province does not fund these students but rather the federal government funds the equivalent amount that the province would have funded.

Revenues from Other Sources – These revenue are reimbursements for salaries for our staff that are on union business, energy recovery, Jordan's Principle revenues, and international student revenues.

## Detailed Estimated Expenditures

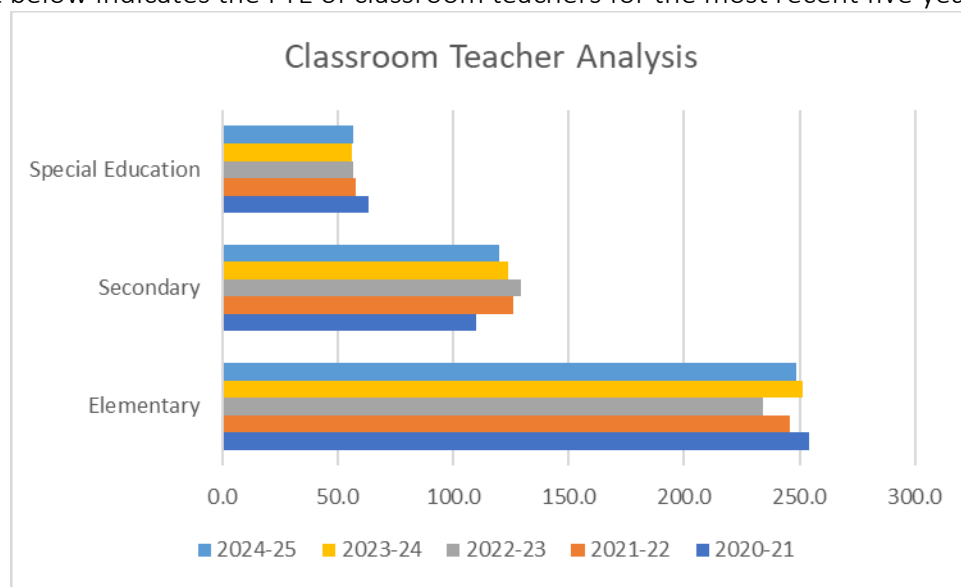
	Revised Estimates 2023-24	Estimates 2024-25	
<b><u>INSTRUCTION</u></b>			
Classroom Teachers	48,082,543	48,974,225	Note 1
Supply Staff	2,520,852	2,914,916	Note 2
Teacher Assistants	7,389,405	8,594,948	Note 3
Early Childhood Educator	2,141,329	2,393,214	Note 4
Supplies and Equipment	3,464,339	3,317,558	Note 5
Computers	829,311	1,344,836	Note 6
Professionals Paraprofessionals and Technicians	5,022,657	5,202,532	Note 7
Library and Guidance	907,489	989,194	
Staff Develop.	346,755	413,675	
Department Heads	78,168	80,000	
Principals and VPs	4,134,996	4,285,744	Note 8
School Office	2,485,757	2,911,665	Note 9
Coordinators and Consultants	1,931,384	2,343,124	Note 10
Continuing Education	1,046,882	800,651	Note 11
Amortization	1,016,750	1,106,031	
<b>Total Instruction Expenses</b>	<b>81,398,617</b>	<b>85,672,313</b>	
<b><u>ADMINISTRATION</u></b>			
Trustees	101,137	102,650	
Directors and Supervisory Officers	510,197	518,531	
Board Administration	4,733,566	5,285,327	Note 12
Amortization	70,863	77,085	
<b>Total Administration Expenses</b>	<b>5,415,763</b>	<b>5,983,593</b>	
<b><u>TRANSPORTATION</u></b>			
<b>Total Transportation Expenses</b>	<b>7,547,843</b>	<b>8,047,246</b>	Note 13
<b><u>PUPIL ACCOMMODATION</u></b>			
School Operations and Maintenance	9,155,549	9,590,019	Note 14
Other Pupil Accommodation	1,007,943	929,289	Note 15
Amortization	5,040,004	5,402,954	
<b>Total Pupil Accommodation Expenses</b>	<b>15,203,496</b>	<b>15,922,262</b>	
<b><u>OTHER</u></b>			
School Generated Funds Expenses	2,860,757	2,860,754	
Other Non-Operating Expenses	321,000	121,000	
Labour Provision	1,840,113	2,525,902	Note 16
<b>Other Expenses Category Total</b>	<b>5,021,870</b>	<b>5,507,656</b>	
<b>TOTAL EXPENSES</b>	<b>114,587,589</b>	<b>121,133,070</b>	

## Explanations of Variances

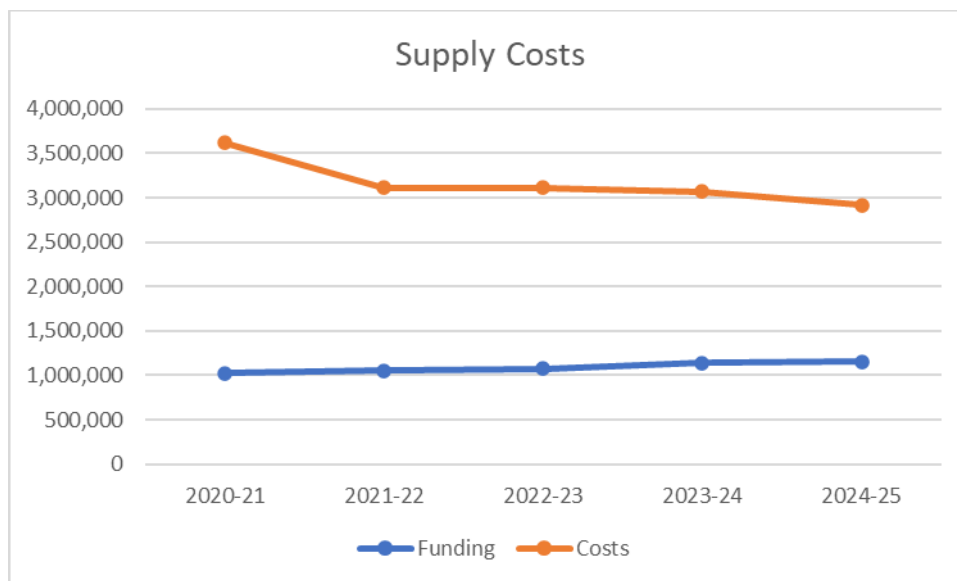
**Note 1 - Classroom teachers** - Classroom teachers' budget increased from revised, even though the FTE decreased by approximately 5.5 classroom teachers, as a result of the offset in remedy payment increases of almost \$1.7M. It is important to note that teacher staffing is not only based on projected enrolment but also on the distribution of students in elementary between schools, grades, and programming streams. This means that an increase in enrolment does not necessarily equate to an increase in classroom teachers. There are also reductions in FTE due to changes in funding related to secondary indigenous teacher funding being redirected within the indigenous funding envelope as well as fewer REP's being allocated at this point in the budget process.

- Of note, teacher salaries are still in negotiations and as such costs related to increases were of 1.25% (as stipulated by the ministry) are included in the Provision for Contingencies category and not as part of the teacher salary category.

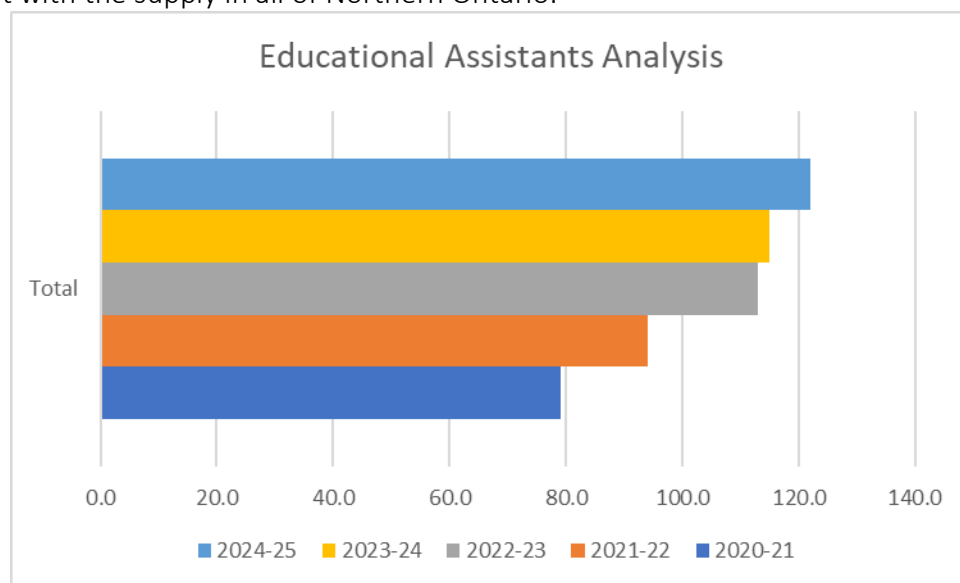
The chart below indicates the FTE of classroom teachers for the most recent five years.



**Note 2 – Supply Costs** – Funding for supply costs (teachers, educational assistants and early childhood educators) through the Core Ed funding is \$1.15M. Estimated expenses are based on trending that is occurring in the current year which is expected to be higher than budgeted. This makes for a funding shortfall for supply costs of an estimated \$1.8M. The board is in the process of developing an updated Attendance Management Program and expects to start implementing it during the next school year, but expects that we may only see limited immediate results. Therefore we are very conservatively budgeting for supply costs and will revisit in December for the revised estimates. This chart shows the consistent ministry underfunding in this area of the funding model. Absorbing these costs is at the detriment of other classroom investments.



**Note 3 – Educational Assistants** – These positions are part of the special education allocation and the budget reflects an increase in these positions in response to the needs identified in the system. This is one area that continues to be identified as a priority when we ask our community for their input, both parents and staff identify the need for increased support in the classroom. Many of these additional positions each year are budgeted for, in anticipation of possible needs in the upcoming school year and are assigned as these positions are identified to address both special needs and behavioural needs which are not mutually exclusive. One of the significant challenges the board has is that the demand of qualified EA's far exceeds the supply and this is consistent with the supply in all of Northern Ontario.



**Note 4 - Early Childhood Educators** - ECE's are hired at a level directly related to the number of FDK classes with enrolment greater than 15. For 2024-25 the projected requirement for ECEs is 18 FTE in English programming and 13 FTE in French Immersion programming. There is an increase in 1 from the previous year.

**Note 5 – Supplies & Equipment**

The costs reflected in the budget include the basic curriculum costs, costs related to the continued implementation of the FMNI Board Plan (such as land based summer school, youth gatherings, Indigenous Support Workers, Elders in schools just to name a few), licences for reading intervention and the continued use of the early reading screening tool, the digital math tool, costs of supplies for the OYAP program as well as the numerous SHSM that the board offers, software costs to support K-12 curriculum such as Smart Learning Suite, Compass for Success, and Adobe Creative Cloud. This budget also includes the costs related to the Learning Innovation Fund for educators to invest in innovative new practices in the classroom. This budget line is less than previous revised estimates because of the timing of the release of REPs and there was also a carryover last year that we are not expecting for the 2024-25 year.

**Note 6 - Computers**

The budgeted amount has increased significantly resulting from the increased costs of both network connectivity and updated hardware to continue to enhance our cyber security program. The challenges around enhanced cyber security is that many costs are not one time expenses and as they are not specifically funded they do have a significant impact on our existing limited budgets. However, the risk of not investing in this area will result in a significant risk to the board. This budget line also included the budget for SEA equipment which cannot be used for any other purpose.

**Note 7 - Professional/Paraprofessionals and Technicians**

There is an increase in projected expenses in this area due to an increase in the costs of lunchroom supervisors the result of the combination of remedy payment increases and their ability to now participate in OMERS. Many positions of the IT team are allocated in this account and their salaries were increased with the effect of the remedy payments, one additional transition worker that is funded through an REP, and the increase of a support worker position in FMNI.

**Tutoring Program**

One of the top themes that was identified during the budget consultation process was the continuation of the tutoring program in our schools. Unfortunately the PPF for this program expired at the end of the 2022-23 school year, however the board has identified approx. \$230K to invest in the continuation of this program for 2024-25.

**Note 8 – Principals and Vice-Principals**

The ministry has directed that because this group is in the midst of discussion regarding their terms and conditions, that the board is not to reflect any increases or apply the remedy payment to them. However, this budget has increased over 2023-24 because it was determined that one

more administrative support was needed at Holy Trinity to address increasing demands on that school.

### **Note 9 – School Office**

The majority of the costs in this budget line related to school administrative assistants salaries. The increase is due to a combination of position evaluation increases, as well as remedy payment increases. There are also costs for school related software such as school cash on line, the student information system, and the messaging system.

### **Note 10 - Consultants and Coordinators**

There is an increase in this budget line to include a new ELL (English language learner) position. There is also an increase to accommodate a secondary consultant position that although was in place in 2023-24 was covered under the PPF for destreaming, which we no longer receive. There is also the increases in salary related to the remedy payments. The following are the consultants and leads that we are budgeting for and the source of funding for each.

<b>Role</b>	<b>Funding Source</b>
Special Education Consultant	Special Education Allocation
Indigenous Education Lead	Indegenous Education Supports Allocation
Religion Consultant	Core Education Allocation
Early Years Consultant	Core Education Allocation
French as a Second Language Consultant	Core Education Allocation
Secondary Consultant	0.6 FTE Core Education Allocation/0.4 FTE New Teacher Induction Allocation
Secondary Consultant	0.67 FTE Core Education Allocation/0.33 FTE Ontario Youth Apprentiship Program Funding
Math Lead	REP - Math
Secondary English Language Learner Consultant	Core Education Allocation
Experiential Learning Lead	0.67 FTE Experiential Education Allocation/0.33 FTE Core Education Allocation
Mental Health Lead	Mental Health and Wellness Allocation
Superintendent Math Program	REP - Math
Superintendent Early Years Program	Differentiated Supports Allocation
Superintendent Student Success Program	Differentiated Supports Allocation
Superintendent Student Effectiveness Program	Differentiated Supports Allocation

### **Note 11 – Continuing Education**

There is a decrease in this budget line because although the PPF funding we received in 2023-24 for PSW is not being renewed the board was permitted to be deferred and used until February 2025. However the amount was not included in the 2024-25 budget at this time as there was not an estimate of what that deferred value would be. The balance of the decrease in budget is due to the Literacy and Basic Skills program funding no longer includes an allocation for Skills for Success program.

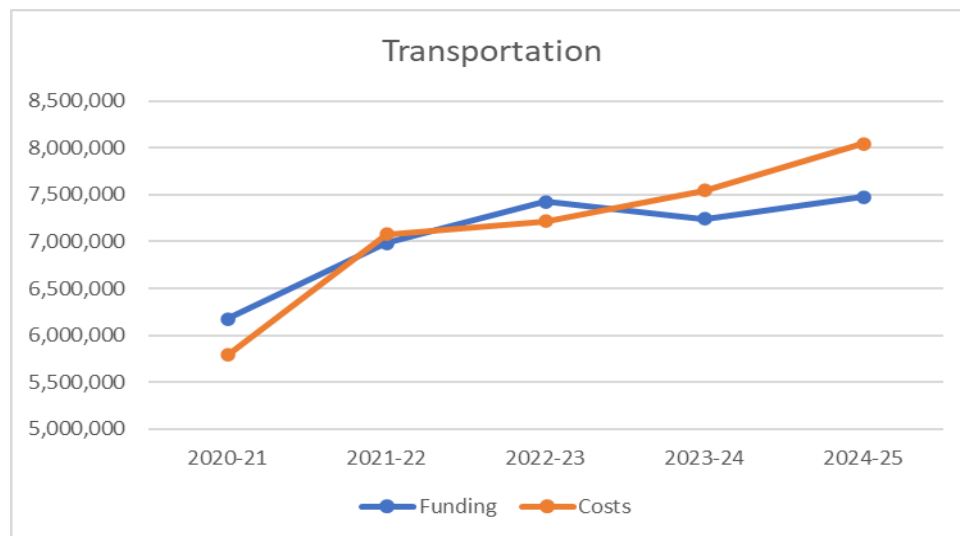
### **Note 12 – Board Adminstration**

Budget increases over 2023-24 in the area are the result of the cost of a second communications officer (that had been temporarily removed from the 2023-24 budget). There are also a few newly budgeted items in the area of human resources and payroll – namely an increase in legal expenses (which can be reexamined for revised estimates), funds put aside to engage in an HR/Payroll optimization exercise to address the need to create efficiencies in processes, and

budget for the remaining costs related to the implementation of the absence management program. There are also salary increases related to the remedy payments for corporate personnel, excluding senior administration.

### **Note 13 - Transportation**

In 2023-24 the ministry had introduced a new funding model which during implementation was determined to have some unforeseen impacts to boards across the province. In response to some of these impacts the ministry made some adjustments to the 2024-25 funding formula which assisted some boards in some areas but did not have a positive impact on our board. For our board the gap continues to grow and is projected for 2024-25 to be \$515K: \$200K which relates to bus monitors that are not funded, but required with escalating requirements relating to behavioural issues and/or special education needs, and \$300K relates to Retention and Recruitment (R&R) funding. We renegotiated our bus operators contracts prior to the new funding model at wages that were intended to address the issues around retention and recruitment of bus drivers that was occurring throughout the province. However, when the new funding formula was released it dealt with retention and recruitment by implementing a bonus flow through from the ministry the board and then directly to the bus operators, which was great for those boards that had not renegotiated new contracts recently but put those of us that had at a disadvantage because now we are not only paying above the benchmark, but we also must flow through the entire R&R bonus amount. You can see on the below noted graph our cost vs funding comparison for the five year period starting in 2020-21 (although this is a covid closure year so costs are lower than normal). Of note: There was a transition element to the funding provided in 2023-24, otherwise the gap would have been more in line with the gap projected for 2024-25.



#### **Note 14 - School Operations and Maintenance**

	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>
<b>Expenses</b>		
Salaries	5,163,276	5,290,147
Supplies	515,150	464,650
Services	1,782,820	1,914,421
Electricity	710,000	735,001
Heating - Oil	30,000	30,000
Heating - Gas	415,001	494,500
Water and Sewerage	275,001	310,000
Furniture and Equipment Expenses	82,500	82,500
HR and Professional Development	4,750	4,750
IT and Communication	5,500	5,500
Travel Expenses	16,550	18,050
Vehicle Expenses	60,000	103,500
Insurance	95,001	137,000
<b>Total Expenses</b>	<b><u>9,155,549</u></b>	<b><u>9,590,019</u></b>

The most significant change in the facilities budget was the increase in salaries. This is the result of the impact of the remedy payment. It is not expected that supply costs will change much in the upcoming year and we continue to see high levels of absenteeism, however, coverage for absenteeism will be at 50% as agreed to in the collective agreement except in exceptional circumstances where we may temporarily need the increase coverage. For the balance of the operations and maintenance expense the ministry allocated an additional 2% to cover inflation. In reality, the board is projecting closer to a 6% increase in these costs, leaving a significant gap in funding that the board has to use other funds to support.

#### **Note 15 - Other Pupil Accommodation**

This is the interest expense for two separate 'loans'. In 2003, the government undertook a review that made it clear that the state of Ontario's school buildings was getting in the way of the instruction being taught within them. The action plan to this was 'Good Places to Learn' whereby the government committed to supporting the financing of these projects for a period of 18 months and would reimburse boards who invested at the time the loans payments were due, both principal and interest. This was the same case for a debenture loan that was entered into by the board. The debenture was to invest in the purchase and upgrade of Bishop Alexander Carter (BAC). Again, this was completely funded by the government, both the principal and interest.

#### **Note 16 – Labour Provision**

This budget line shows a 1.25% increase to salaries as prescribed by the Ministry of Education.



## Special Education

	2023-24 Revised	2024-25 Preliminary
<b>Special Education Allocation</b>	<b>15,628,085</b>	<b>16,965,833</b>
<b>Expenses</b>		
All Special Education Teachers	6,021,889	6,514,806
Supply Teachers	481,542	491,444
Educational Assistants	7,281,126	8,400,282
Textbooks and Supplies	301,836	283,780
Computers	268,466	268,466
Professionals/Technical Staff	1,782,170	1,815,531
Staff Development	37,491	37,865
Coordinator / Behavioural Expert	253,566	261,079
Total Special Education Expenses	16,428,086	18,073,253
<b>Total In-year Deficit</b>	<b>-800,001</b>	<b>-1,107,420</b>
<b>Opening Deferred Revenue</b>	<b>1,183,195</b>	<b>833,199</b>
<b>Closing Operating Deferred Revenue</b>	<b>383,194</b>	<b>-274,221</b>

The projected budget for 2024-25 shows that we will spend all of the operating deferred revenues and will use almost \$300K of the non-enveloped Core Ed funding, this is assuming the board is able to fill vacant positions in a timely manner (which depending on the area of specialty can be difficult as there are limited resources in Northern Ontario). The increase in the salaries budget for teacher, EA's and all other staff expenses is the result of the remedy payments. The increase in budget for Educational Assistants is the addition of 7 EA's to bring the system total to 122 (an increase over the last five years of 43 positions, in response to the priority areas identified). Every year the placement of these EA's is revisited to ensure that they are being placed in the areas of most need, this exercise is done through consultation with the Special Education Team and Principals. The board will continue to plan and prioritize how it will move forward ensuring to provide the supports that have the greatest impact on meeting our students' needs.

## Facilities Capital Funding

Funding Allocation	2024-25 Estimates
School Condition Improvement	
70% Major Building Components	3,766,228
30% Other Building Components	1,614,097
Total	5,380,325
School Renewal Allocation	1,451,285
Total	6,831,609
Less: Estimated Project Costs	6,650,000
Carryover/Contingency	181,609

### *School Condition Improvement (SCI)*

This funding source is to be used to keep schools in a state of good repair, starting in 2015-16, school boards are required to direct 70 percent of their SCI funds to address major building components (for example, foundations, roofs, windows) and systems (for example, HVAC and plumbing). The remaining 30 percent of SCI funding can continue to address specifically identified building components or, alternatively, building interiors and surrounding site components. Unspent funds in any given school year will be carried forward to the next school year and continue to follow the “70/30” rule.

### *School Renewal Allocation (SRA)*

This funding is provided for the purpose of addressing costs related to the repairs and renovations of our schools. There has also been some additional funding provided for this purpose whose use has been split with 40 percent of the funds allocated towards operating/ maintenance type expenditures (e.g., painting) and the remaining 60 percent of the funds allocated towards expenditures that are capital in nature (e.g., roof repair, accessibility enhancements, portable repair). While the operating / maintenance funds can be put towards capital investments, the additional capital funds cannot be put towards operating / maintenance items. Unspent SRA funds in any given school year will be carried forward to the next school year. Any unspent operating / maintenance funds will be carried forward to address operating / maintenance expenditures in the next school year.

### *Capital Project Selection*

Following is a high- level overview of capital projects under consideration for completion for the 2024-25 school year, which is consistent with those identified in the Long-term Capital Plan. Final project selection will be determined once an evaluation using identified selection criteria is completed. Project selection may change due to sudden or urgent needs that can arise throughout the school year. The criteria used for evaluation includes:

- Health and Safety factors
- Life cycle of asset as determined by Ministry audits and VFA software
- Historical maintenance records
- Programming requirements of the school

- Energy efficiency of the asset
- AODA compliance

In addition to these evaluations, we also utilize a decision-making matrix in establishing project priorities. A decision-making matrix called MVP (Multi Variable Priority) has been implemented to ensure that project evaluation includes additional factors that are important to programming and occupants. As part of the implementation of the matrix, a working group consisting of Superintendents, Principals, Finance and Facilities was established. The results of the working group was to develop the criteria and associated weightings that the matrix would use in identifying projects for consideration. The following items are the evaluation criteria developed by the working group to assist in identifying capital projects:

- Environmental factors
- Energy Utilization
- Condition
- Consequence of Failure
- Impact to end users
- Level of Regulation

By applying these factors and their associated weightings against the renewal requirements found in VFA, we can establish a rating system that helps support project selection based on factors identified as being important to the occupants.

The MVP decision making matrix provides each project requirement with a score and the higher the overall score the more urgent the priority. This data is used along with the evaluation criteria to select capital projects ensuring that requirements are planned in an appropriate sequence.

We are working to ensure the best outcomes in capital planning by working to improve data integrity within VFA, conducting detailed studies on building systems to ensure effective and timely system replacement, ensuring detailed maintenance programs to extend system life cycles and using our MVP decision making matrix to ensure factors other than life cycle are considered in project selection. These strategies are all reflected in the projects included in the 5-year capital plan.

Notwithstanding the above criteria, AODA upgrades are a focal point as we work towards requirements for barrier free physical environments for 2025 – we are focusing on the following for compliance purposes:

1. Universal washrooms/barrier free washrooms for all sites
2. Exterior path of travel from parking area into school for this year. Other exterior paths required will be addressed 2024-25
3. Visual fire safety devices
4. Access to all storeys of each building (the only outliers may be basement level at St John's and the learning commons level at MMA which are both currently under review)
5. Interior path of travel (focussing on access to gymnasiums, main offices, libraries/learning commons and cafeterias)

AODA requirements may be updated once the barrier free assessment/calculator from VFA is complete – this should be occurring in the near future. We continue to work towards ensuring that all sites are accessible for 2025 including barrier free access to the building and the interior paths of travel, conveyance between different levels in a building, universal and barrier free washrooms and visual fire safety devices. Once these milestones are achieved, we will continue towards improving accessibility by then addressing items such as the heights of light switches and door widths for classrooms and offices. We will continue with AODA upgrades in 2025-26 by completing barrier free service counters in all elementary offices and continuing work on exterior paths of travel (play areas – secondary entrances in schools) and some washrooms. Our goal is to continually work towards providing all SCDSB sites with barrier free accessibility and we are committed to addressing individual needs as they are identified.

### Capital Projects Being Considered for 2024-25

(Budgets are high-level estimates and will be updated once scope of work is finalized)

Site	Project Title	Estimate
MMA/CEC	Window Replacement	700,000
BAC	Roof Replacement	750,000
St Charles Elementary	Classroom Renovations - old section	700,000
SCC	Replace Domestic Hot Water System	500,000
SCC	Air Handler Replacement (RTU 4, HV7)	350,000
SCC	Chapel/ Music Room Renovations	650,000
St Anne	AODA, Washrooms and Electrical Upgrades	1,300,000
St Joseph	AODA Upgrades	175,000
St John	Exterior Window Replacement	750,000
Immaculate Conception	PA system	100,000
Marymount	Foundation (retaining wall, steps)	275,000
Pius	PA System	100,000
Paul	Electrical Switch Gear	150,000
Various	Gym Line Painting	150,000
<b>Total</b>		<b>6,650,000</b>