



## Memorandum

<b>To:</b>	Board of Trustees
<b>From:</b>	David DeSantis, Director of Education
<b>Prepared by:</b>	Breanne Bradshaw, Superintendent of Finance and Business Services
<b>Date:</b>	June 20, 2023
<b>Subject:</b>	2023-24 Board Budget

### Priority

Resource Management

### Strategic Direction

Efficiently and Effectively Allocate the Resources of the ALCDSB.

### UN Sustainable Development Goal

#4 - Quality Education

### Goal

Protect the Assets and Resources of the Board.

### Action/strategy

Develop short and long-term financial and operational strategies that will provide for a balanced budget.

### Issues

To present to the Board of Trustees an overview of the 2023-24 budget.

## Background

Section 232(1) of the *Education Act* requires that “every board, before the beginning of each fiscal year ...shall prepare and adopt estimates of its revenues and expenses for the fiscal year”.

At the May 9, 2023 Finance and Operations Committee meeting, Trustees were presented with a funding update for the 2023-24 year (see attached as Appendix H). This update summarized a series of “B” and “SB” Memoranda released by the Ministry of Education on April 17, 2023 outlining education funding for the 2023-24 school year. These funding details along with the Board’s multi-year strategic plan, and a goal of preserving student supports post-pandemic, formed the foundation for the 2023-24 budget.

Below is a summary of the budget information which was presented to Trustees at the June 13, 2023 Finance and Operations Committee meeting.

### **Enrolment – Appendices A1 and A2**

Average daily enrolment (ADE) projections are predominantly based on current year enrolment figures, projections for new enrolments based on trend analysis, and input from school administrators. Preliminary forecasts present a decline of 23 students in elementary and 109 students in secondary relative to 2022-23 revised estimates.

The decline in elementary enrolment is largely in first and second-year kindergarten, offset by some projected increases in grades 1-8. Staff are hopeful that throughout June and the summer months, elementary schools will see enrolment increase as schools continue to communicate registration processes and families continue to enroll their children in kindergarten.

In secondary, the decline is not specific to one grade but is fairly dispersed throughout grades 9 through 12. Staff will continue to monitor registrations with secondary administrators over the coming months.

Adult and continuing education enrolment was estimated conservatively showing an overall decline of 31.5 pupils compared to 2022-23 revised estimates. It is often difficult to predict enrolment at Loyola Community Learning Centre given the six-week term lengths and the shorter-term tenures of students who engage in continuing education.

Overall, this is a projected 1.37% decline in Board-wide enrolment compared to 2022-23 revised estimates.

### **Staffing Summary – Appendix B**

Overall, staffing levels are planned to remain relatively consistent with the 2022-23 year with a few exceptions. The full-time equivalent (FTE) for classroom instructors and ECE's are expected to decrease based on the projected decline in enrolment. In addition, some other temporary positions funded with the COVID-19 Learning Recovery Fund are ending since this funding will unfortunately not continue into 2023-24.

Overall, the Board is projecting to have **1,355.4 FTE** in 2023-24.

### **Revenue – Appendix C**

General Operating Allocation grants (prior to Capital Grants) are estimated to be \$154.5 million which is \$3.1 million (2.04%) higher than 2022-23 revised estimates. Most of this increase is attributable to increases in salary benchmarks (\$1/hour for CUPE positions annually and 1.25% annually for teaching and non-union, non-executive positions). Also, the Ministry of Education introduced a new funding framework for student transportation effective at the beginning of the 2023-24 school year. Much of the details around this funding, including potential enveloping, remain to be announced but our Board saw an increase of \$2.2 million in this allocation overall. However, the Board's net increase in Student Transportation funding is actually closer to \$1.1 million after we account for fuel escalation funding which is now included in the GSN allocation for budget purposes (\$800K) and also the shift of funding for driver recruitment and retention bonuses to school boards where this was previously expended directly by the government to drivers (\$300K). In addition, the Teacher Adjustment Allocation increased by \$1 million due to a higher projected experience factor. This is generally offset by higher average teacher salaries. These funding increases were partially offset by the elimination of the COVID-19 Learning Recovery Funding of \$2 million for 2023-24.

The following other revenue changes are noteworthy when comparing the 2023-24 draft budget to the 2022-23 revised estimates:

- In 2022-23, the Board received a capital grant for a land purchase in Picton for the new St. Gregory Catholic School site. Land funding is not included in the 2023-24 projections.
- Other Provincial Grants are projected to be \$2.3 million lower than 2022-23 revised estimates. Of this total, \$1.65 million is related to gifts-in-kind for personal protective equipment (PPE)

since Board staff are utilizing significantly less of these products. Some other grants were eliminated for 2023-24 including tutoring and the personal support worker (PSW) bursary program. In addition, there were some grants that moved from Priorities and Partnerships Fund (PPF) grants to Grants for Student Needs (GSN) including the Early Math Intervention grant and SHSM. These reductions were offset by an increase in Math and Early Reading Funding and a new grant for staff to support de-streaming.

- Fees and revenues from other sources are projected to be \$1 million lower than 2022-23 revised estimates. Most of this decrease (\$800K) is fuel escalation funding for Student Transportation that is now built into the GSN allocation for budgeting purposes as mentioned above. The remaining decrease is mostly attributable to a decrease in enrolment in the Board's international program which administration is hoping will increase prior to September.

The draft 2023-24 revenue budget is **\$178,397,987**.

### **Operating Expenditures – Appendices D1 and D2**

The draft 2023-24 operating expense budget is **\$179,450,548** which is an increase of \$831K (0.47%) relative to 2022-23 revised estimates.

The largest overall expense increases relate to salaries, wages and employee benefits including an increase in the Board's labour provision. These items amount to an almost \$3.5 million increase in projected expenditures in total. The labour provision amount is included to budget for estimated salary increases for employees where a new contract has not yet been reached. The increases in salaries and benefits are partially offset by a decrease in the budget for PPE usage, and a decrease in supplies and contract services as a result of some discontinued grants and no planned GSN funding carryovers.

### **Capital Expenditures – Appendix E**

The total estimated capital spend for 2023-24 is almost **\$31.2 million**. Work will be ongoing in 2023-24 for the five capital priorities projects in progress in addition to School Renewal and School Condition Improvement work, most which takes place in the summer months.

### **Surplus/(Deficit) – Appendix F**

The total projected draft deficit for 2023-24 is \$1,052,561 however, \$2,561 are amounts that are not included in the Board's compliance calculation. Most of this is Education Development Charges

revenue which is being used towards the land purchase in Kingston West offset by Asset Retirement Obligation (ARO) expenses and amortization on capital projects funded with Accumulated Surpluses.

This brings the Board's projected deficit available for compliance to **\$1,050,000**. This deficit amount is the total budget for non-Ministry funded furniture, equipment, and IT purchases related to some of the new school builds. This deficit will be funded using existing accumulated surpluses which were set aside for this purpose in previous years.

This deficit amount is compliant with the Ministry's Balanced Budget Determination which allows for an in-year deficit of up to 1% of the Board's Operating Allocation (\$1.58 million).

### **In-Year Deficit Elimination Plan – Appendix G**

As required by Ontario Regulation 280/19, when a school board is projecting an in-year deficit, it must submit an in-year deficit elimination plan to show that the in-year deficit will be eliminated over a one to two-year period. This plan must be approved by the Board of Trustees before it is submitted to the Ministry of Education and is attached in Appendix G for information.

### **Primary Responsibility for Follow-up**

- Chair of the Board
- Vice-Chair of the Board
- Senior Administration – Breanne Bradshaw, Superintendent of Finance and Business Services

### **Recommendation**

**That the Board approve the 2023-2024 Operating Revenue Budget of \$178,397,987, the 2023-2024 Operating Expenditure Budget of \$179,450,548, the 2023-2024 Capital Budget of \$31,152,706, and the In-Year Deficit Elimination Plan as presented.**

Appendix A1

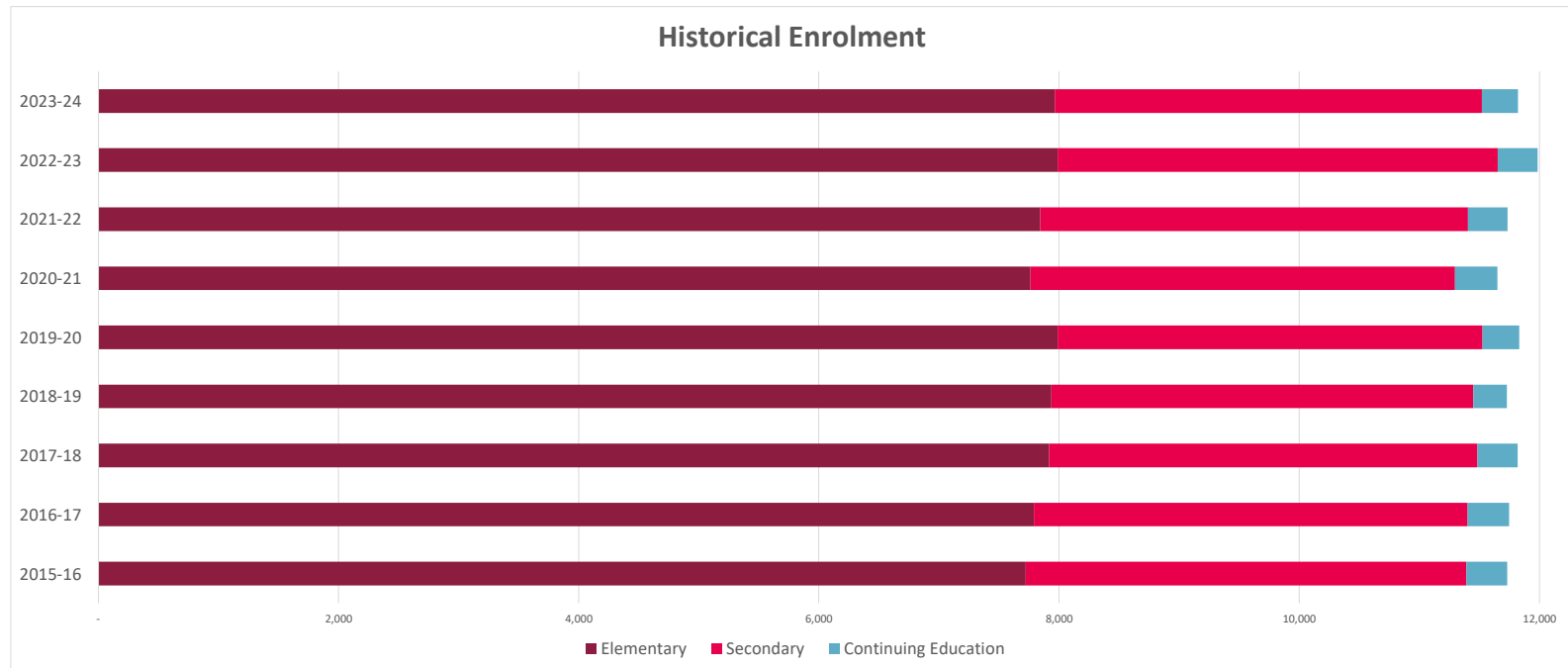
**Enrolment Comparison  
Estimates 2023-24 to Revised Estimates 2022-23**

	<b>Estimates 2023-24</b>	<b>Revised Estimates 2022-23</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Elementary	7,966.00	7,989.00	(23.00)	-0.29%
Secondary	3,555.69	3,665.09	(109.40)	-2.98%
Adult and Continuing Education	300.23	331.73	(31.50)	-9.50%
	<b>11,821.92</b>	<b>11,985.82</b>	<b>(163.90)</b>	<b>-1.37%</b>

Appendix A2

Historical Enrolment Comparison

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Revised Estimates 2022-23	Estimates 2023-24	Increase (Decrease) from Revised Estimates	% Increase (Decrease)
Junior Kindergarten	706.50	780.75	707.50	741.75	759.75	665.00	723.50	719.00	647.00	(72.00)	-10.01%
Senior Kindergarten	810.00	752.12	819.31	746.75	771.00	776.75	740.00	796.00	765.00	(31.00)	-3.89%
Grades 1 to 3	2,480.25	2,451.00	2,426.75	2,450.00	2,387.50	2,354.50	2,373.50	2,431.00	2,450.00	19.00	0.78%
Grades 4 to 8	3,726.50	3,808.50	3,963.75	3,998.50	4,070.29	3,965.00	4,006.50	4,043.00	4,104.00	61.00	1.51%
<b>Elementary Subtotal</b>	<b>7,723.25</b>	<b>7,792.37</b>	<b>7,917.31</b>	<b>7,937.00</b>	<b>7,988.54</b>	<b>7,761.25</b>	<b>7,843.50</b>	<b>7,989.00</b>	<b>7,966.00</b>	<b>(23.00)</b>	<b>-0.29%</b>
Secondary	3,669.77	3,610.20	3,566.69	3,512.28	3,539.39	3,536.21	3,562.96	3,665.09	3,555.69	(109.40)	-2.98%
<b>Subtotal Under 21</b>	<b>11,393.02</b>	<b>11,402.57</b>	<b>11,484.00</b>	<b>11,449.28</b>	<b>11,527.93</b>	<b>11,297.46</b>	<b>11,406.46</b>	<b>11,654.09</b>	<b>11,521.69</b>	<b>(132.40)</b>	<b>-1.14%</b>
% Increase (Decrease)	0.06%	0.08%	0.71%	-0.30%	0.69%	-2.00%	0.96%	1.79%	-1.14%		
Pupils Over 21 Years	268.50	284.50	266.50	209.50	246.50	281.50	249.00	253.00	229.50	(23.50)	-9.29%
Continuing Education	50.89	46.81	47.57	50.59	58.53	55.85	63.90	63.90	55.90	(8.00)	-12.52%
Summer School	19.21	13.82	20.83	21.42	-	15.95	14.83	14.83	14.83	-	0.00%
<b>Subtotal Continuing Education and Summer School</b>	<b>338.60</b>	<b>345.13</b>	<b>334.90</b>	<b>281.51</b>	<b>305.03</b>	<b>353.30</b>	<b>327.73</b>	<b>331.73</b>	<b>300.23</b>	<b>(31.50)</b>	<b>-9.50%</b>
% Increase (Decrease)	4.60%	1.93%	-2.96%	-15.94%	8.35%	15.82%	-7.24%	17.84%	-9.50%		
<b>Total Enrolment</b>	<b>11,731.62</b>	<b>11,747.70</b>	<b>11,818.90</b>	<b>11,730.79</b>	<b>11,832.96</b>	<b>11,650.76</b>	<b>11,734.19</b>	<b>11,985.82</b>	<b>11,821.92</b>	<b>(163.90)</b>	<b>-1.37%</b>
Total Enrolment Increase (Decrease)	21.58	16.08	71.20	(88.11)	102.17	(182.20)	83.43	255.03	(163.90)		
% Increase (Decrease)	0.18%	0.14%	0.61%	-0.75%	0.87%	-1.54%	0.72%	2.17%	-1.37%		



Appendix B

Staffing Summary

	Financial Statements	Revised Estimates	Estimates	Increase (Decrease) from Revised Estimates	% Increase (Decrease)
	2021-22	2022-23	2023-24		
<b>Classroom Instruction, Teacher Assistants and Early Childhood Educators</b>					
Classroom Instruction Staff (including VP Instruction Time)	699.7	707.1	696.7	(10.4)	-1.5%
Teacher Assistants	224.5	221.0	214.0	(7.0)	-3.2%
Early Childhood Educators	51.0	55.0	50.0	(5.0)	-9.1%
<b>Student Support</b>					
Social Services	4.0	4.0	5.0	1.0	25.0%
Child and Youth Workers	25.1	25.0	25.0	-	0.0%
Speech Services	8.2	8.2	8.2	-	0.0%
Psychological Services	3.0	3.0	2.0	(1.0)	-33.3%
Attendance Counselling	3.0	4.0	3.0	(1.0)	-25.0%
Computer or Other Technical Services	14.5	15.0	15.0	-	0.0%
Administrative Support Staff	3.5	4.0	4.0	-	0.0%
Other Professionals and Paraprofessionals	18.6	19.5	20.7	1.2	6.2%
<b>Library and Guidance</b>					
Library Teachers	6.7	6.7	6.7	-	0.0%
Guidance Teachers	8.0	8.2	8.0	(0.2)	-2.4%
Library Technicians	4.7	-	-	-	0.0%
<b>School Administration</b>					
Principals and Vice-Principals (Administrative Time)	48.0	48.6	48.4	(0.2)	-0.4%
Administrative Support Staff	63.5	62.5	62.3	(0.2)	-0.3%
<b>Coordinators and Special Assignment Teachers</b>					
	19.5	22.0	25.0	3.0	13.6%
<b>Administration and Governance</b>					
Trustees	12.0	12.0	13.0	1.0	8.3%
Directors and Supervisory Officers	7.0	7.0	7.0	-	0.0%
Director's Office	8.5	8.5	9.0	0.5	5.9%
Finance	8.0	7.0	7.0	-	0.0%
Procurement	1.0	1.0	1.0	-	0.0%
Human Resource Administration	9.5	11.0	11.0	-	0.0%
Payroll Administration	6.0	7.0	7.0	-	0.0%
Information Technology Administration	6.0	6.0	6.0	-	0.0%
<b>School Operations</b>					
Managerial or Professional	5.5	6.5	7.0	0.5	7.7%
Administrative Support Staff	2.0	2.0	2.0	-	0.0%
Custodial Staff	83.4	82.1	79.4	(2.7)	-3.3%
Maintenance	10.5	12.0	12.0	-	0.0%
<b>Total Full-Time Equivalent</b>	<b>1,364.9</b>	<b>1,375.9</b>	<b>1,355.4</b>	<b>(20.5)</b>	<b>-1.5%</b>



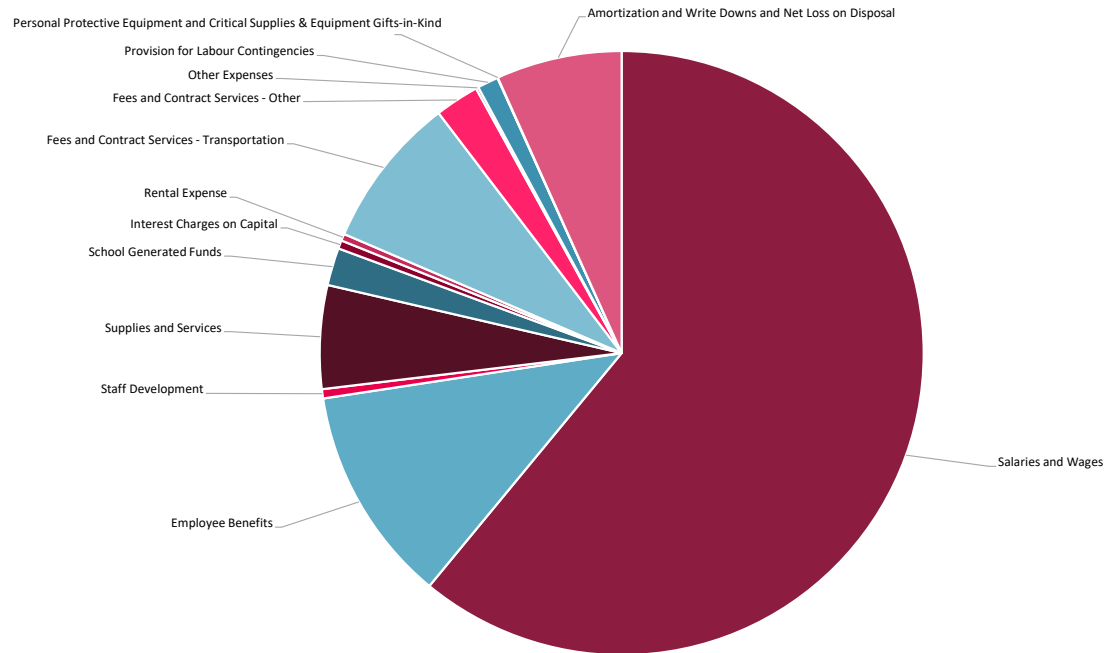
## Revenue Summary

	Financial Statements 2021-22	Revised Estimates 2022-23	Estimates 2023-24	Increase (Decrease) from Revised Estimates	% Increase (Decrease)
<b>General Operating Allocation Grants</b>					
Pupil Foundation	64,237,225	66,425,029	66,690,294	265,265	0.40%
School Foundation	10,566,339	10,644,125	10,849,568	205,443	1.93%
Special Education	19,631,714	20,181,238	20,854,769	673,531	3.34%
Language	2,399,118	2,601,430	2,668,768	67,338	2.59%
Supported Schools	1,180,550	1,217,213	1,269,385	52,172	4.29%
Remote and Rural	2,190,326	2,207,951	2,238,705	30,754	1.39%
Rural and Northern Education	331,383	327,676	339,705	12,029	3.67%
Learning Opportunities	1,446,258	1,474,586	1,756,519	281,933	19.12%
Continuing Education and Other Programs	1,388,540	1,425,090	1,387,073	(38,017)	-2.67%
Cost Adjustment and Teacher Qualification	11,416,109	11,063,456	12,082,645	1,019,189	9.21%
New Teacher Induction Program	121,800	153,507	156,259	2,752	1.79%
ECE Qualification and Experience	770,298	740,609	657,738	(82,871)	-11.19%
Restraint Savings	(86,507)	(86,507)	(86,507)	-	0.00%
Transportation	12,416,651	12,153,061	14,413,955	2,260,894	18.60%
Administration and Governance	4,508,154	4,594,045	4,794,502	200,457	4.36%
School Operations	12,120,300	12,619,563	12,803,824	184,261	1.46%
Community Use of Schools	163,680	164,053	164,514	461	0.28%
Declining Enrolment Adjustment	161,902	-	351,921	351,921	100.00%
Indigenous Education	1,519,627	1,653,248	1,038,631	(614,617)	-37.18%
Mental Health and Well-Being	675,926	1,039,343	1,074,163	34,820	3.35%
Supports for Students Fund	1,362,240	1,399,351	1,427,794	28,443	2.03%
Program Leadership Grant	999,389	1,000,496	1,008,213	7,717	0.77%
Support for COVID-19 Outbreak	-	-	-	-	0.00%
Funding Stabilization Allocation	-	-	-	-	0.00%
COVID-19 Learning Recovery Fund	-	2,073,871	-	(2,073,871)	-100.00%
One-Time Realignment Mitigation Fund	-	-	293,862	293,862	100.00%
Permanent Financing of NPF	116,347	116,347	116,347	-	0.00%
Trustees' Association Fee	55,384	56,048	56,599	551	0.98%
Transfer to Deferred Revenue for Minor Capital	(3,740,934)	(3,879,720)	(3,958,816)	(79,096)	2.04%
	<b>145,951,819</b>	<b>151,365,109</b>	<b>154,450,430</b>	<b>3,085,321</b>	<b>2.04%</b>
<b>Capital Grants Used for Operating Expenses</b>					
Temporary Accommodation	305,001	334,012	415,530	81,518	24.41%
Minor TCA	2,040,932	1,026,720	1,260,816	234,096	22.80%
Interest on Capital	967,476	979,055	882,372	(96,683)	-9.88%
School Renewal	182,406	700,000	925,041	225,041	32.15%
	<b>3,495,815</b>	<b>3,039,787</b>	<b>3,483,759</b>	<b>443,972</b>	<b>14.61%</b>
Capital Grant for Land	-	4,563,400	-	(4,563,400)	-100.00%
Transfer from Deferred Revenues	(26,274)	1,031,842	550,000	(481,842)	-46.70%
<b>Total Ministry of Education Legislative Grants</b>	<b>149,421,360</b>	<b>160,000,138</b>	<b>158,484,189</b>	<b>(1,515,949)</b>	<b>-0.95%</b>
<b>Other Revenues</b>					
Other Provincial Grants	7,776,474	5,173,093	2,892,835	(2,280,258)	-44.08%
School Generated Funds	2,648,802	3,013,096	3,600,198	587,102	19.49%
Federal Grants and Fees	798,480	506,999	427,509	(79,490)	-15.68%
Investment Income	109,817	130,000	200,000	70,000	53.85%
Other Fees and Revenues from School Boards	73,404	74,185	73,404	(781)	-1.05%
Fees and Revenues from Other Sources	1,191,538	1,965,947	918,274	(1,047,673)	-53.29%
Amortization of Deferred Capital Contributions	10,708,180	11,233,977	11,801,578	567,601	5.05%
	<b>23,306,695</b>	<b>22,097,297</b>	<b>19,913,798</b>	<b>(2,183,499)</b>	<b>-9.88%</b>
<b>Total Revenue</b>	<b>172,728,055</b>	<b>182,097,435</b>	<b>178,397,987</b>	<b>(3,699,448)</b>	<b>-2.03%</b>

Appendix D1

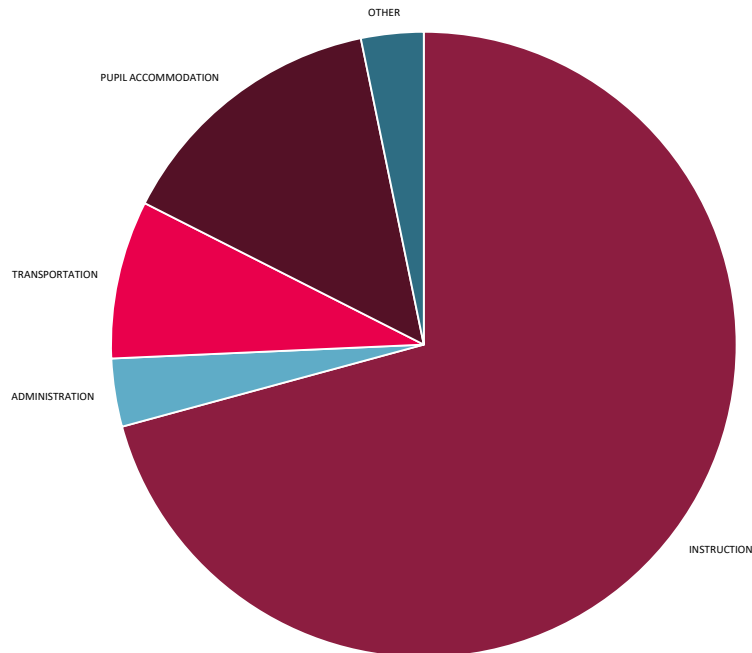
Expense Summary

	Financial Statements 2021-22		Revised Estimates 2023-24		Estimates 2023-24		Increase (Decrease) from Revised Estimates	% Increase (Decrease)
Salaries and Wages	107,198,508	62.32%	107,518,133	60.19%	109,450,008	60.99%	1,931,875	1.80%
Employee Benefits	19,572,958	11.38%	20,194,208	11.31%	20,834,454	11.61%	640,246	3.17%
Staff Development	607,104	0.35%	1,067,926	0.60%	884,908	0.49%	(183,018)	-17.14%
Supplies and Services	10,424,165	6.06%	10,925,609	6.12%	9,913,949	5.52%	(1,011,660)	-9.26%
School Generated Funds	2,748,603	1.60%	3,013,096	1.69%	3,600,198	2.01%	587,102	19.49%
Interest Charges on Capital	925,664	0.54%	875,841	0.49%	811,945	0.45%	(63,896)	-7.30%
Rental Expense	737,240	0.43%	668,938	0.37%	666,646	0.37%	(2,292)	-0.34%
Fees and Contract Services - Transportation	12,871,787	7.48%	13,912,561	7.79%	14,666,419	8.17%	753,858	5.42%
Fees and Contract Services - Other	3,545,987	2.06%	5,386,635	3.02%	4,239,558	2.36%	(1,147,077)	-21.29%
Other Expenses	886,409	0.52%	850,119	0.48%	253,147	0.14%	(596,972)	-70.22%
Provision for Labour Contingencies	-	0.00%	1,134,695	0.64%	2,008,757	1.12%	874,062	77.03%
Personal Protective Equipment and Critical Supplies & Equipment Gifts-in-Kind	1,739,021	1.01%	1,775,000	0.99%	50,000	0.03%	(1,725,000)	-97.18%
Amortization and Write Downs and Net Loss on Disposal	10,768,745	6.26%	11,296,508	6.32%	12,070,559	6.73%	774,051	6.85%
<b>Total Expenses</b>	<b>172,026,191</b>	<b>100.00%</b>	<b>178,619,269</b>	<b>100.00%</b>	<b>179,450,548</b>	<b>100.00%</b>	<b>831,279</b>	<b>0.47%</b>



Expense Summary

	Financial Statements 2021-22		Revised Estimates 2023-24		Estimates 2023-24		Increase (Decrease) from Revised	% Increase (Decrease)
<b>INSTRUCTION</b>								
Classroom Teachers	73,520,176	42.74%	74,345,979	41.62%	74,649,536	41.60%	303,557	0.41%
Supply Staff	3,971,351	2.31%	4,309,180	2.41%	4,864,710	2.71%	555,530	12.89%
Teacher Assistants	11,359,148	6.60%	10,997,455	6.16%	11,502,305	6.41%	504,850	4.59%
Early Childhood Educators	2,771,109	1.61%	3,004,401	1.68%	2,777,590	1.55%	(226,811)	-7.55%
Textbooks and Supplies	3,712,813	2.16%	6,332,936	3.55%	3,927,859	2.19%	(2,405,077)	-37.98%
Computers	767,111	0.45%	1,210,509	0.68%	874,527	0.49%	(335,982)	-27.76%
Professionals, Paraprofessionals and Technicians	6,705,835	3.90%	6,886,149	3.86%	6,662,209	3.71%	(223,940)	-3.25%
Library and Guidance	2,194,921	1.28%	1,641,531	0.92%	1,631,140	0.91%	(10,391)	-0.63%
Staff Development	742,843	0.43%	1,189,129	0.67%	917,604	0.51%	(271,525)	-22.83%
Department Heads	217,880	0.13%	218,376	0.12%	217,880	0.12%	(496)	-0.23%
Principals and Vice-Principals	6,911,943	4.02%	7,130,067	3.99%	7,148,866	3.98%	18,799	0.26%
School Office	4,328,421	2.52%	4,216,439	2.36%	4,523,616	2.52%	307,177	7.29%
Coordinators and Consultants	3,262,607	1.90%	3,792,960	2.12%	4,263,160	2.38%	470,200	12.40%
Continuing Education	1,081,749	0.63%	962,535	0.54%	960,901	0.54%	(1,634)	-0.17%
Instruction - Amortization and Write-Downs	1,889,559	1.10%	2,138,797	1.20%	2,084,333	1.16%	(54,464)	-2.55%
	123,437,466	71.76%	128,376,443	71.87%	127,006,236	70.78%	(1,370,207)	-1.07%
<b>ADMINISTRATION</b>								
Trustees	144,812	0.08%	153,526	0.09%	155,016	0.09%	1,490	0.97%
Directors and Supervisory Officers	904,585	0.53%	873,900	0.49%	915,872	0.51%	41,972	4.80%
Board Administration	4,862,916	2.83%	4,901,892	2.74%	5,238,966	2.92%	337,074	6.88%
	5,912,313	3.44%	5,929,318	3.32%	6,309,854	3.52%	380,536	6.42%
<b>TRANSPORTATION</b>								
Pupil Transportation	12,847,566	7.47%	13,839,121	7.75%	14,605,919	8.14%	766,798	5.54%
Transportation Provincial Schools	58,487	0.03%	73,440	0.04%	60,500	0.03%	(12,940)	-17.62%
	12,906,053	7.50%	13,912,561	7.79%	14,666,419	8.17%	753,858	5.42%
<b>PUPIL ACCOMMODATION</b>								
School Operations and Maintenance	15,013,175	8.73%	13,732,073	7.69%	13,944,525	7.77%	212,452	1.55%
School Renewal Expense	182,406	0.11%	700,000	0.39%	925,041	0.52%	225,041	32.15%
Other Pupil Accommodation	925,664	0.54%	875,841	0.49%	811,945	0.45%	(63,896)	-7.30%
Pupil Accommodation - Amortization and Write-Downs	8,879,186	5.16%	9,157,711	5.13%	9,986,226	5.56%	828,515	9.05%
	25,000,431	14.53%	24,465,625	13.70%	25,667,737	14.30%	1,202,112	4.91%
<b>OTHER</b>								
School Generated Funds Expense	2,748,603	1.60%	3,013,096	1.69%	3,600,198	2.01%	587,102	19.49%
Other Non-Operating Expenses	2,021,325	1.18%	1,787,531	1.00%	191,347	0.11%	(1,596,184)	-89.30%
Provision for Contingencies	-	0.00%	1,134,695	0.64%	2,008,757	1.12%	874,062	77.03%
	4,769,928	2.77%	5,935,322	3.32%	5,800,302	3.23%	(135,020)	-2.27%
<b>Total Expenses</b>	<b>172,026,191</b>	<b>200.00%</b>	<b>178,619,269</b>	<b>200.00%</b>	<b>179,450,548</b>	<b>100.00%</b>	<b>831,279</b>	<b>0.47%</b>



## Appendix E

### Capital Spend Summary

	Financial Statements 2021-22	Revised Estimates 2022-23	Estimates 2023-24
School Condition Improvement	5,623,457	4,500,000	7,700,000
School Renewal	1,220,412	1,800,000	1,500,000
COVID-19 Resilience Infrastructure Stream	838,695	-	-
Climate Action Incentive Fund	183,807	188,607	-
Federal ICIP Ventilation Improvements in Scho	53,179	-	-
Temporary Accommodation	-	-	-
Minor TCA	1,700,002	2,853,000	2,698,000
	<u>9,619,552</u>	<u>9,341,607</u>	<u>11,898,000</u>
Capital Priorities	7,592,198	14,664,177	13,710,000
Child Care	-	2,614,496	2,402,763
EarlyON Child and Family Centre	-	1,866,003	1,048,675
Full Day Kindergarten	-	1,079,932	-
Land Priorities	-	4,563,400	-
Proceeds of Disposition	-	2,083,438	-
Education Development Charges	-	666,000	2,093,268
School Condition Improvement	-	4,500,000	-
Accumulated Surplus	-	1,214,248	-
	<u>7,592,198</u>	<u>33,251,694</u>	<u>19,254,706</u>
<b>Total Capital Spend</b>	<b>17,211,750</b>	<b>42,593,301</b>	<b>31,152,706</b>

Appendix F

**Surplus/(Deficit) Available for Compliance**

	<b>Financial Statements 2021-22</b>	<b>Revised Estimates 2022-23</b>	<b>Estimates 2023-24</b>
Total Grants and Revenues	172,728,055	182,097,435	178,397,987
Total Expenses	172,026,191	178,619,269	179,450,548
<b>Total Surplus (Deficit)</b>	<b>701,864</b>	<b>3,478,166</b>	<b>(1,052,561)</b>
<b>Less Amounts Not Available for Compliance:</b>			
Asset Retirement Obligations	-	-	161,972
Revenues Recognized for Land	(246,301)	(4,888,400)	(250,000)
Committed Capital Projects	60,233	60,233	90,589
Other (SGF, Interest, etc.)	88,425	-	-
Subtotal	(97,643)	(4,828,167)	2,561
<b>Total Surplus (Deficit) Available for Compliance</b>	<b>604,221</b>	<b>(1,350,001)</b>	<b>(1,050,000)</b>

Appendix G

**In Year Deficit Elimination Plan (IYDEP)**

Compliance - In-Year Surplus (Deficit) (1,050,000)

Revenue Increase/Decrease in 2024-25 Description	Revenue Increase/Decrease in 2024-25 Amount of Change
Reduction in one-time expenditures for minor tangible capital assets related to capital priorities projects (increasing revenue from Minor TCA funding)	1,050,000

Expense Decrease/(Increase) in 2024-25 Description	Expense Decrease/(Increase) in 2024-25 Amount of Change
---	--

**Planned In-Year Surplus in 2024-25** -

Revenue Increase/Decrease in 2025-26 Description	Revenue Increase/Decrease in 2025-26 Amount of Change
---	--

Expense Decrease/(Increase) in 2025-26 Description	Expense Decrease/(Increase) in 2025-26 Amount of Change
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**Planned In-Year Surplus in 2025-26** -

Finance and Operations Committee

# 2023-2024 Education Funding

May 9, 2023



**Algonquin & Lakeshore**  
Catholic District School Board



## OUR VISION

We imagine a world where all are empowered to reach their full potential through faith and service.

## OUR MISSION

The ALCDSB builds faith-filled learning communities where each member is loved, inspired, and successful.

## OUR PRIORITIES

*Faith; Equity and Well-Being;  
Achievement & Innovation;  
Resource Management*





# 2023-24 Ministry of Education Funding

- Grants for Student Needs (GSN) and other funding announcements were made on April 17, 2023
- “Better Outcomes for Students”
- Education funding is projected to be \$27.6 billion in 2023-24
- Average per pupil base funding is projected to be \$13,125 in 2023-24

## OCSTA Statement in Response to the Release of the 2023-24

### Grants for Student Needs

TORONTO—April 17, 2023— “Today’s release of the 2023-24 [Grants For Student Needs](#) is welcomed and building upon yesterday’s \$180 million investment in improving math, reading and writing skills is also appreciated. The benchmark-based funding formula for student transportation and additional resources in support of mental health and well-being, programs for Indigenous and Black students, and Special Education, align closely with the priorities as put forward by our Association.

We will consult with our member Catholic School Boards, and carefully examine the education funding information as announced. We look forward to continuing to work collaboratively with the Ministry of Education in the best interest of the 550,000 students served by Catholic School Boards across Ontario.”

**Patrick J. Daly**  
OCSTA President



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# Memos and Publications Released

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- 2023:B03 Better Outcomes for Students
- 2023:B04 2023-24 Grants for Student Needs Funding
- 2023:B05 2023-24 Priorities and Partnerships Funding (PPF)
- 2023:B06 Student Transportation Grant – Grant for Student Needs 2023-24
- 2023:B07 Capital Funding for the 230-24 School Year
- 2023:SB04 2023-24 Estimates (District School Boards)
- Grants for Student Needs Projections for the 2023-24 School Year
- Education Funding 2023-24 Technical Paper
- Special Education Funding Guidelines



# Better Outcomes for Students (2023:B03)

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*“The plan to support learning in the 2023-24 school year includes the following key investments...”*

1. Early Reading
2. Math
3. De-streaming
4. Job-readiness
5. Mental Health
6. Human Rights and Inclusion
7. Special Education
8. Student Safety
9. Student Transportation
10. Capital
11. Remote Learning Administration



*“Our actions will continue to be informed by data and evidence, including results from recent Education Quality and Accountability Office (EQAO) assessments, credit accumulation, and graduation rates.”*

— Stephen Lecce, Minister of Education  
Memo 2023:B03 Better Outcomes for Students



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# 1. Early Reading

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- Introduction of early reading actions that include universal screening for students in year 2 of Kindergarten to Grade 2.
- All Kindergarten to Grade 3 educators will be trained in new approaches to reading instruction.
- Teachers that can work one-on-one or in small groups with students in Kindergarten to Grade 3 that would benefit from more support in reading.
- Reading screening tools and licenses for reading intervention supports.



## 2. Math

---

- Funding for additional Math Facilitators to work directly with students and teachers in priority schools.
- A Provincial Math Action Team will work directly with leads in every school board that have responsibility for math improvement to develop a plan of action and ensure actions are taken that make a difference for students.



## 3. De-streaming

---

- Supports for students to be successful in a de-streamed environment to support the important transition to high school.
- Teachers Grades 7 through 10 to work directly with students to provide early and ongoing support for students to be successful in de-streamed classes.
- De-streaming implementation supports.



## 4. Job-Readiness

---

- Expanding job skill programs to ensure students have opportunities for hands-on learning in a variety of careers, including skilled trades.
- Continued investments in Specialist High Skills Major (SHSM), Ontario Youth Apprenticeship Program (OYAP), and School College Work Initiative including Dual Credits.





## 5. Mental Health

---

- Investments in Mental Health established in 2022-23 will continue.



## 6. Human Rights and Inclusion

---

- Investments in Transportation and Stability Supports for Children and Youth in Care, Indigenous Graduation Coach Program, Graduation Coach for Black Students, Addressing Anti-Semitism, and Aboriginal Youth Entrepreneurship Program.



# 7. Special Education

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- Early Math Intervention for Students with Special Education Needs is moving from PPF to GSN funding.
- Funding for Summer Learning for Students with Special Education Needs in 2023.



## 8. Student Safety

---

- Focus on Youth will continue in 2023-24.
- Additional Safe and Clean Schools Supplement in GSN for paraprofessionals, educational assistants, and custodians and maintenance staff with priority to be given to staff to support the well-being of students.



## 9. Student Transportation

---

- A new benchmark-based funding formula for student transportation is being introduced after two years of consultation in the sector.
- The Ministry will be introducing enhanced reporting requirements under the new Student Transportation Grant (additional information to be shared at a later date).
- The Transportation Services Allocation will include a transition support to ensure no school board experiences a decline in funding compared to their 2022-23 school year. This transition support is expected to be in place through the 2026-27 school year.



# 10. Capital

---

- Focus on building modern schools faster, better utilizing school capacity, and enhanced accountability and transparency.
- The Ministry is relaunching the School Condition Assessment Program (SCAP) over a five-year period with 900 facilities assessed per year.
- As of the 2023-24 school year, School Condition Improvement and School Renewal allocation will expire in approximately 2.5 years (currently there are no restrictions on carrying over these allocations).
- The Ministry is working on a Capital Tech Paper intended to be a comprehensive document including all capital policies, processes, and accountability measures.



# 11. Remote Learning Administration

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- School Boards will have the option to deliver remote learning instruction for elementary and secondary students.
- School Boards may offer remote learning instruction directly, partner with another school board to provide remote learning instruction on their behalf, or work with other school boards to deliver remote learning collaboratively.
- Funding to support administrative staff and IT at a rate of \$479.27 per student.
- Remote learning students will be excluded from other school-based/school facility-based allocation within the GSN.



# Other Information – Salary Benchmarks

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- Salary benchmarks for education workers have increased \$1 per hour to reflect the centrally ratified CUPE agreement.
- A 1.25% increase for teacher salary benchmarks in 2022-23 with a further 1.25% increase in 2023-24 has been made.
- Salary benchmarks for Principals and Vice-Principals whose terms and conditions of employment expire on August 31, 2023 will remain unchanged for 2023-24.
- School Boards are expected to set up a provision for expenses related to labour provisions where agreements with labour partners have not yet been reached as outlined above.





# Other Information – Realignment of Indigenous Education Funding

---

- The funding methodology for First Nations, Metis, and Inuit (FNMI) Studies Allocation is being revised whereby if enrolment in the course is at least 23 students, additional funding will not be provided (previously funding was \$1,221.03 per pupil regardless of class size).
- To partially mitigate the impact of the realignment within the Indigenous Education Grant, the Ministry is providing one-time mitigation funding to recognize the time it takes for school boards to adjust cost structures.
- A new Supplemental Amount is being provided within the Indigenous Education Allocation with priorities to be determined via engagement with Indigenous stakeholders and school boards at a later date.



# Other Information – COVID-19 Learning Recovery Fund

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- The temporary COVID-19 Learning Recovery Fund is expiring at the end of 2022-23 as School Board operations normalize following the COVID-19 pandemic.



# Other Information – Online Learning

---

- The online learning credit load benchmark assumes approximately 22.5% of secondary students will take one course online in 2023-24.
- Online learning courses are funded at an average class size of 30 as opposed to in-person learning which is funded at an average class size of 23.



# Other Information – School Operations

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- The Ministry is providing a 2% cost update to the non-staff portion of the School Operations Allocation benchmark to assist with managing increases in commodity prices.
- The Ministry is investigating options that would support the standardization of accommodation costs in school-based child-care spaces with rates set by the Ministry effective January 1, 2024.



# Other Information – Enhanced Accountability

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- Funding is being provided through a new External Audit Allocation to enhance capacity to perform Full-Time Equivalent (FTE) compliance audits and enrolment audits at school boards.



# Other Information – Balanced Budgets

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- A school board can incur an in-year deficit of up to the lower of:
  - a) 1% of the school board's operating revenue; or
  - b) Accumulated surplus for the preceding school year
- A School Board incurring an in-year deficit in 2023-24 in compliance with the requirements above, must submit an In-Year Deficit Elimination Plan (IYDEP) indicating measures it will take to balance its budget to eliminate the in-year deficit.
- The In-Year Deficit Elimination Plan (IYDEP) must be approved by the Board of Trustees.



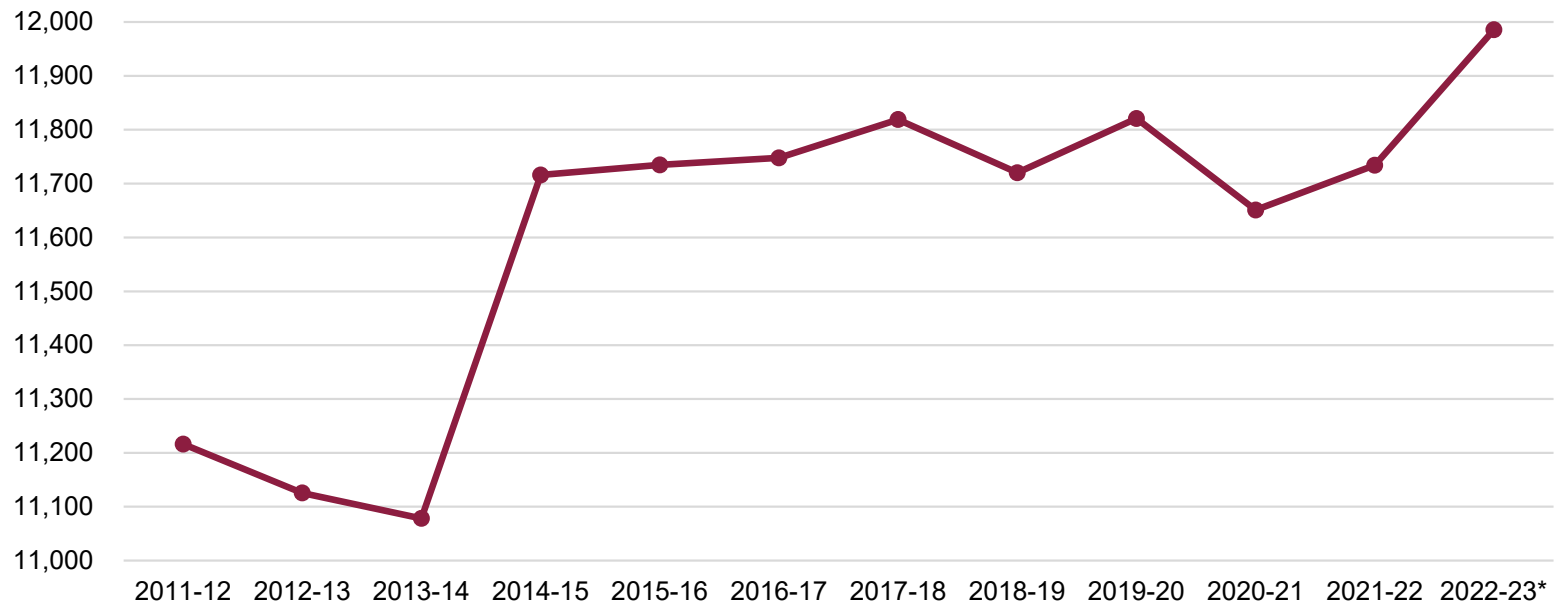
# Priorities and Partnerships Funding (PPF) (2023:B05)

PPF Programs	Provincial	ALCDSB (Confirmed)
French Language Education	\$21.90 million	\$ -
Indigenous Education	6.90 million	-
Math	65.80 million	790,800
Mental Health and Well-Being	20.05 million	125,500
Special Education	28.98 million	234,200
Student Pathways	7.22 million	62,200
Supporting Student Potential – De-streaming	103.69 million	571,300
Supporting Student Potential – Reading	90.00 million	636,300
Supporting Student Potential – Additional Investments	26.61 million	-
System Support and Efficiencies	1.00 million	-
<b>Total</b>	<b>\$372.15 million</b>	<b>\$2,420,300</b>



# Enrolment Trends

## Total Enrolment by Year



\*Projected



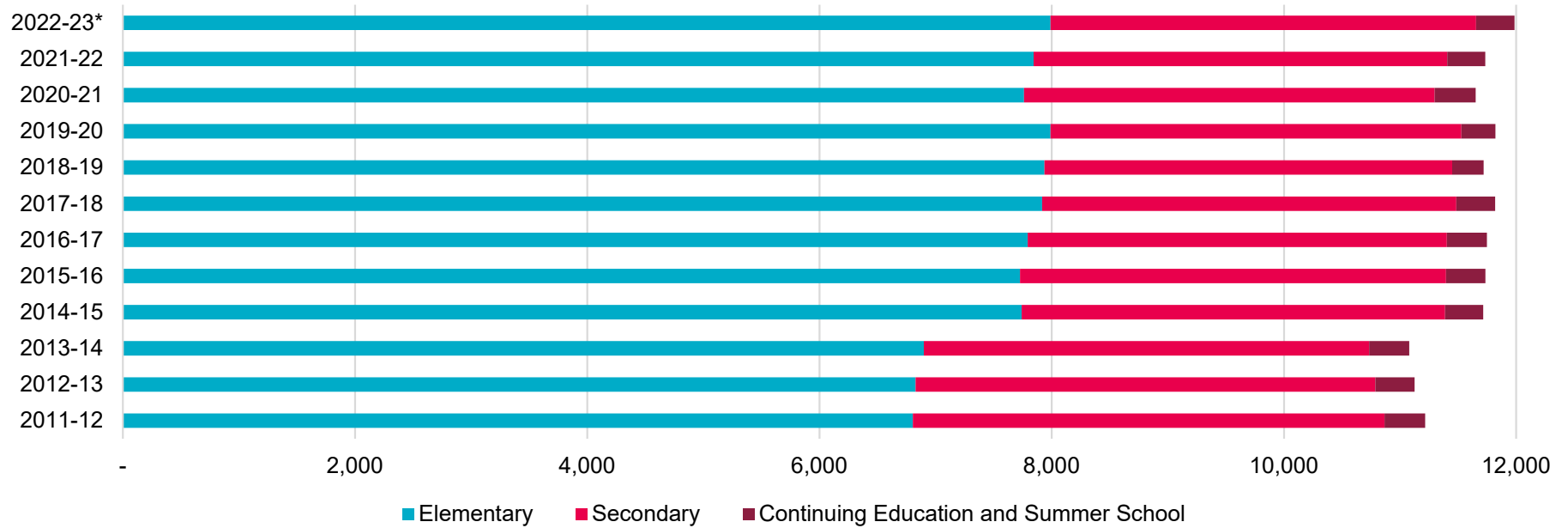
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# Enrolment Trends

## Enrolment by Panel



\*Projected

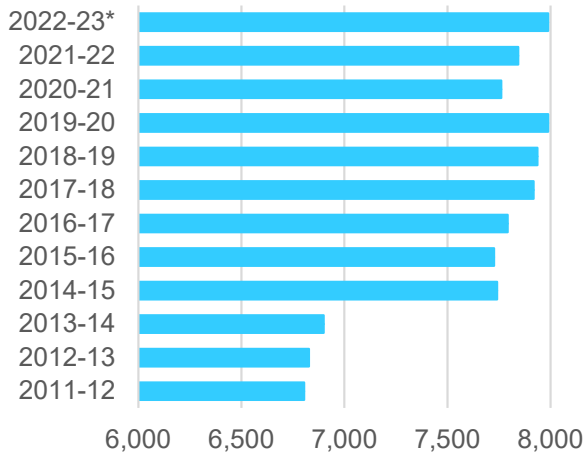


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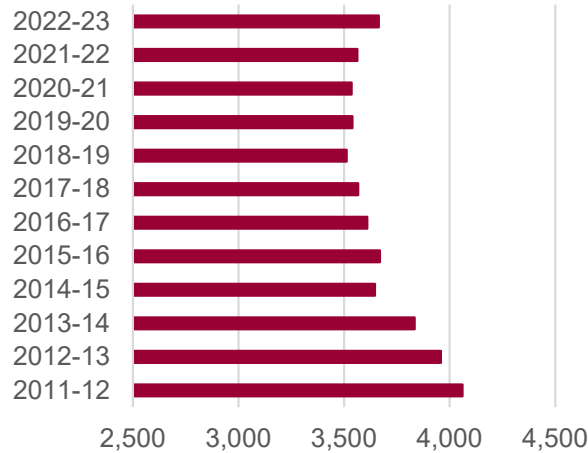
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# Enrolment Trends

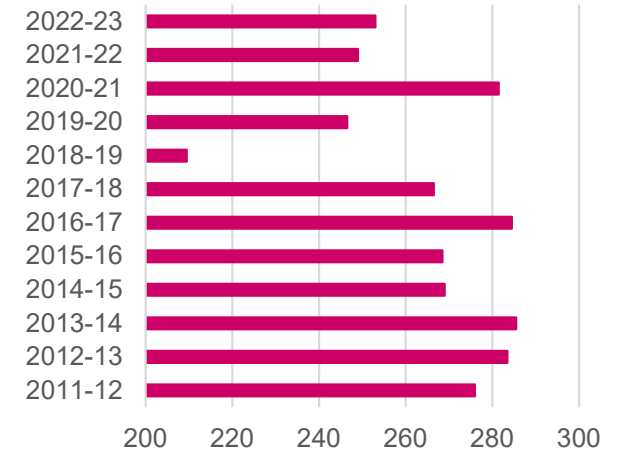
## Elementary Enrolment



## Secondary Enrolment (under 21)



## Secondary Enrolment (over 21)



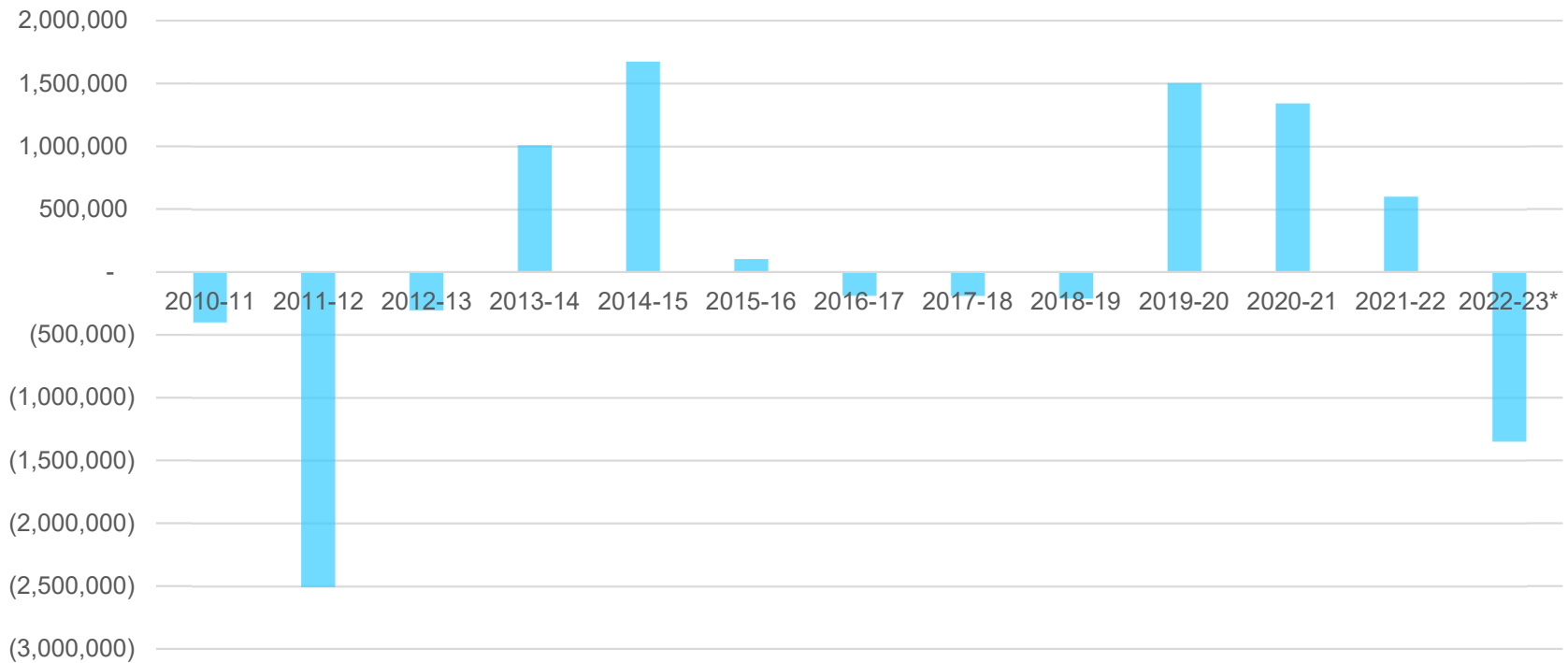
\*Projected



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# Historical Surplus (Deficit)

## Surplus/Deficit Available for Compliance

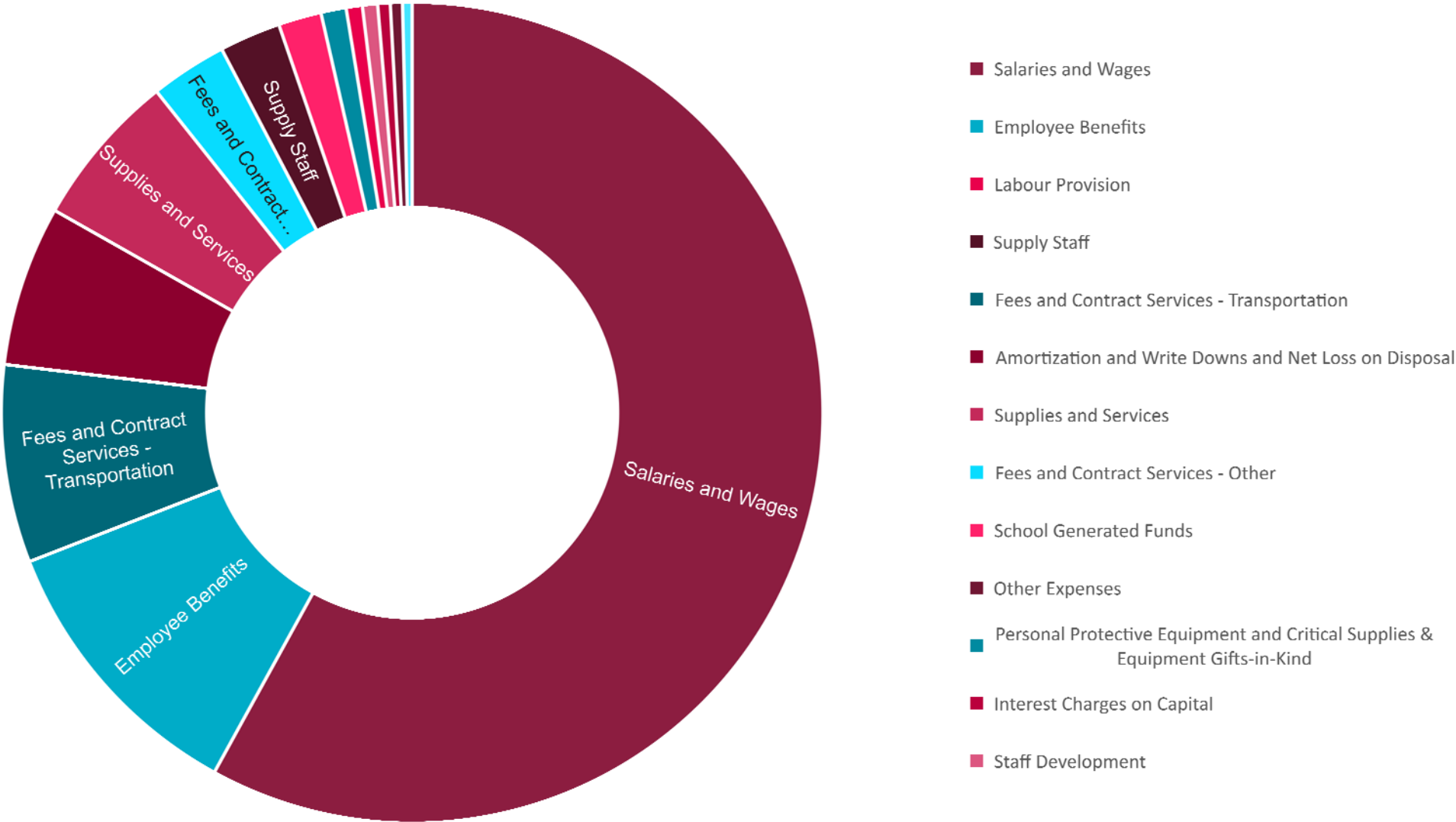


\*Projected



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# 2022-23 Projected Operating Expenditures (\$178.6 million)



# Thank You!



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