Board Budget

2024-2025

Thames Valley District School Board

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INTRODUCTION

Board of Trustees

Overseeing our Board are 16 trustees - six elected to represent London, two each for the counties of Elgin, Middlesex and Oxford, one First Nation representative and three non-voting student trustees.

Sound decision-making by local representatives is essential to student success. School board trustees are one of the oldest forms of elected representation in Ontario. Since 1807, generations of community-minded citizens have made decisions on behalf of local, publicly funded schools, building the foundation of the system we have today. The accomplishments achieved in our school system have much to do with the dedication of the elected people who work tirelessly on its behalf.

Senior Administration

Director's Services

Mark Fisher - Director of Education

Ali Chahbar - Executive Officer, General Legal Counsel
Michelle Young - Humans Rights and Equity Advisor

Organizational Support Services

Linda Nicholls - Associate Director

Cathy Lynd - Superintendent of Business & Treasurer
Katie Osbourne - Superintendent of Human Resources
Geoff Vogt - Superintendent of Facility Services and Capital Planning

Learning Support Services

Riley Culhane - Associate Director

Kevin Auckland - Superintendent of Student Achievement
Jeff Bruce – Superintendent of Student Achievement
Sheila Builder - Superintendent of Student Achievement
Andrew Canham - Superintendent of Student Achievement
Christine Giannacopoulos - Superintendent of Student Achievement
Lynne Griffith-Jones - Superintendent of Student Achievement
Tracy Langelaan - Superintendent of Student Achievement
Sheila Powell - Superintendent of Student Achievement
Purveen Skinner - Superintendent of Student Achievement
Paul Sydor - Superintendent of Student Achievement
Dennis Wright - Superintendent of Student Achievement

Message From the Chair of the Planning and Priorities Advisory Committee

Dear Thames Valley Community,

On behalf of the Planning and Priorities Advisory Committee for the Thames Valley District School Board, it is my privilege to lead the 2024-2025 budget process in the role of Chair.

Thames Valley is the fourth largest school board in Ontario and continues to experience unprecedented growth, which brings exciting new opportunities and challenges to the district. Today, we proudly serve more than 85,000 students and employ over 14,000 staff to support student success.

Due to significant and ongoing budget pressures currently experienced by school boards across the province, including Thames Valley, this year's budget process will be particularly challenging. If funding shortfalls continue, we will continue to face serious challenges serving the needs of Thames Valley schools, staff and communities.

Input from the unique and diverse communities we serve will be essential as we move forward in this important process and work together to improve student achievement and well-being.

The Board will remain transparent and inclusive as the budget process unfolds. Thames Valley is committed to the diligent stewardship of resources and to responsibly deploying public dollars in accordance with the Education Act in order to effectively carry out Thames Valley's mission, vision and strategic priorities.

The budget process will move forward over the coming months at regular Planning and Priorities Advisory Committee meetings. We invite all members of the Thames Valley community to attend. Information on meeting dates and times can be found on our website at calendar.tvdsb.ca/board.

We look forward to hearing your valued feedback and input.

Sincerely,

Lori-Ann Pizzolato
Chair, Planning and Priorities Advisory Committee

2024-2025 Preliminary Budget Assumptions

The 2024-2025 budget reflects the Guiding Principles for the Development of the Thames Valley District School Board Budget and begins with the preliminary budget assumptions, involves presentations by administration, allows for public input, and provides for Trustee discussion and debate leading to Board approval and submission according to the Ministry of Education timetable.

The Board's Operational Plan and the Ministry of Education's Student Achievement Plan will drive the 2024-2025 budget discussions.

2024-2025 Preliminary Budget Assumptions

General

- ✓ Thames Valley District School Board will continue to enhance opportunities for students and improve student learning consistent with the Board's mission, vision, strategic priorities and values.
- ✓ The impact of enrolment projections on revenues and expenses will be considered when making budget decisions.
- ✓ Constrained timelines for developing a compliant budget will be expected.
- ✓ Alignment of Ministry priorities with the Board's mission and vision will be evaluated before making resource allocations.
- ✓ Endeavour to provide a preliminary budget that is compliant based on Ministry of Education funding.

Revenues

- ✓ The budget will be developed using the enrolment projections for 2024-2025.
- ✓ Provincial funding will be based on the 2024-2025 Grants for Student Needs.
- ✓ The effect of Priorities and Partnerships Funding announced prior to budget approval will be included in the preliminary budget.
- ✓ Known sources of other revenues will be identified and included in the 2024-2025 budget.

Expenses

- ✓ Salaries will be based on contractual obligations, considering Ministry compensation constraints.
- ✓ Benefits will be based on projected costs and contractual obligations.
- ✓ Utilities will be based on projected rates.
- ✓ Transportation costs will be based on contractual agreements and service requirements.
- ✓ Expense categories requiring adjustments due to external cost pressures will be reflected in the preliminary budget.
- ✓ Program expenses will be aligned with the Board's mission, vision and Strategic Plan.
- ✓ Any new proposed budget initiatives and related funding sources will be reviewed and assessed.
- ✓ Identify and plan for financial risks.
- ✓ Identify and address opportunities for efficiencies.
- ✓ Equitable distribution of resources.

Guiding Principles for the Development of the Annual Thames Valley District School Board Operational Budget

All budget reviews and deliberations will focus on Thames Valley District School Board's Multi-Year Strategic Plan through the:

- Operational Plan Goals:
    - Student identities and abilities are affirmed
    - Students, staff and families will experience a greater sense of safety and well being in their school communities
    - Reading skills of early years and primary students will be improved
    - Numeracy skills of junior students (Grades 4-6) will be improved
    - Educators will implement feedback strategies to improve student learning
    - Identify and support individual pathway plans with each student so that they are on track to graduate
    - Engage and communicate with staff, students and the community to build relationships and inform our work at Thames Valley

- Ministry of Education Student Achievement Plan:
    - Achievement of learning outcomes in core academic skills
    - Preparation of students for future success
    - Student engagement and well-being

Executive Summary

Preface

We are pleased to present the preliminary budget for the Thames Valley District School Board (TVDSB or Board) for the 2024-2025 fiscal year. Revenue projections are based on the Core Education Funding (Core Ed), a restructured version of the former Grants for Student Needs (GSN), which were released by the Ministry of Education (Ministry) through a memo and technical paper on April 26, 2024.

The Thames Valley District School Board strives to utilize the financial resources entrusted to us in the most efficient and most transparent manner possible, with a continuing focus on the achievement and well-being of students.

The preliminary budget aligns resources to support TVDSB's Strategic Priorities, the Operational Plan and the Student Achievement Plan.

Planning and Priorities Advisory Committee

The Planning and Priorities Advisory Committee reviewed and discussed the following:

- Preliminary Budget Documents;
- The Budget Public Input Survey and Online Budget Consultation Results;
- An overview of the expected Grants for Student Needs (GSN);
- The projected 2024-2025 enrolment, which drives Board revenue;
- Preliminary budget reports related to Core Education Funding, restricted grants and Responsive Education Programs (REP).

Upcoming reports

- June - Public delegations will be received.

Preliminary 2024-2025 Budget

The preliminary budget has been prepared for the consideration of the Board of Trustees. Public input to this preliminary budget has been invited through the Board website at www.tvdsb.ca (until June 10, 2024). Community members have the opportunity to make presentations (public delegations) to the Trustees during the Planning and Priorities Advisory Committee meeting scheduled for June 11, 2024. To make a presentation, individuals must complete the Public Input Application Form and submit all materials by 9am June 10, 2024.

The preliminary budget will be presented at the Special Planning and Priorities Advisory Committee meeting on June 4, 2024, with further review and a recommendation to the Board on June 18, 2024. Final Board approval is expected at the Board meeting scheduled for June 25, 2024. This will allow for

submission to the Ministry of Education by the deadline of June 28, 2024. If a school board does not submit its 2024-2025 budget by the due date, the Ministry may reduce its regular cash flow by 50%.
In developing the preliminary budget, staff prioritized decisions based on the Strategic Plan, Operational Plan goals, and the Student Achievement Plan. As previously identified, the results of the budget survey highlighted themes of supports for students with special needs, mental health, math/numeracy, reading/literacy, experiential learning, and skilled trade opportunities.

To support these priorities, the following items are included in the preliminary 2024-2025 budget:

New:

- Indigenous Education – Literacy and Numeracy - Additional staff to support the achievement of learning outcomes and provide intentional and focused academic support to meet the needs of Indigenous students
    - 4.0 FTE Elementary Teacher on Special Assignment
    - 1.0 FTE Elementary Learning Coordinator K-8 Literacy
    - 1.0 FTE Elementary Learning Coordinator K-8 Mathematics
- Indigenous Education – Special Education – 1.0 FTE Teacher on Special Assignment, Special Education to provide focused support for Indigenous students with special needs
- Special Education and Multilingual Education – 1.0 FTE Learning Coordinator, will collaborate with educators to develop and implement individualized education plans (IEPs) that address the unique linguistic and learning needs of multilingual students

Also included:

- Literacy and Numeracy staff supporting Student Achievement Plan indicators including:
    - Staff to support early reading screener completion and support students who require additional support in literacy
    - Classroom Math Support Teachers, Learning Coordinators, and a Board Math Lead
- Literacy release time supporting Student Achievement Plan indicators including:
    - Professional learning to support literacy, specifically for revised curriculum, high impact literacy practices
    - Intentional cross collaboration with the Early Years team to assist educators with digital documentation to form a portfolio of student work to show progress, growth and inform personalized next steps
- Literacy and Numeracy resources including texts and materials
- Indigenous Education staff to identify and support individual pathway plans to support graduation
- Learning Coordinators to support the achievement of learning outcomes in core academic skills including English, French and the Arts
- Social Workers/Attendance Counsellors supporting attendance
- Social Work staff with awareness of community student mental health supports
- Student Success and Well-Being staff to prevent incidents that lead to suspensions and disproportionality
- Mental Health initiatives related to prevention and awareness through Social and Emotional Learning (SEL) and Essential Conditions for Learning framework (ECL), suicide intervention

resources, the Traumatic Events Response Team (TERT) and Violence Threat Risk Assessment (VTRA)
- Supporting multilingual learners related to the literacy and numeracy goals i.e. specialized multilingual teaching staff, bilingual education materials, language-specific software, and professional development for multilingual educators
- Ontario Youth Apprenticeship Program (OYAP) and Specialist High Skills Major (SHSM) staffing and expenditures supporting experiential learning and skilled trade opportunities
- Enhancing pathways to graduation including professional learning for new curriculum, software, equipment, experiential learning opportunities, and supports for in-risk students
- Equity related expenses to support student well-being, specifically through student conferences, professional development related to understanding Islamophobia and supporting 2SLGBTQIA+ students through learning

The preliminary special education budget was presented to the Special Education Advisory Committee (SEAC) on May 27, 2024. The preliminary indigenous education budget was presented to the First Nations Advisory Committee (FNAC) on May 29, 2024.

For 2024-2025, enrolment projections reflect a conservative approach in light of the slowdown in new housing construction due to higher interest rates. Enrolment has consistently increased year after year, albeit not reaching the projected levels in 2023-2024. Projections indicate that enrolment will continue in an upward trend. The 2024-2025 projected enrolment represents an increase of 641 ADE compared to the current year Revised Estimates. Staffing changes as a result of projected enrolment are noted in the Staffing Section.

Included in the preliminary budget is a total of 100.13 FTE funded through the Supports for Students Fund (SSF). The SSF was established throughout 2019-2020 and 2020-2021 through the central bargaining process and provided funding for school boards to support the learning needs of students. This funding continues in the 2024-2025 school year.

A detailed listing of the staff positions funded under this grant is provided in the Staffing Section of the budget package.

Budget Approval

As a result of the 2023-2024 projected deficit that is greater than the Ministry compliance requirements of 1% of operating revenue, a deficit recovery plan is required to be submitted to the Ministry of Education with the approved 2024-2025 budget. The following are the requirements:
- A balanced budget by 2026-2027; and
- An unappropriated accumulated surplus balance of approximately $20 million (2% of the board's operating allocation for compliance) by 2027-2028.

The TVDSB is in a structural deficit position – a result of an imbalance in revenue and expenditures, as opposed to an imbalance based on one-off or short-term factors. As such, difficult decisions and a prioritization of resources is required.

The preliminary expense budget for the Thames Valley District School Board for the fiscal year 2024-2025 is $1,197,117,294 with a preliminary projected deficit for compliance purposes of $7.6 million, which is within the Ministry compliance requirements of 1% of operating revenue. However, TVDSB is only projecting to have $3.6 million in unappropriated accumulated surplus at August 31, 2024 to fund the projected deficit. Staff are currently working with the Ministry to request approval to transfer up to $12.5 million from the Proceeds of Disposition (from the sale of properties) to the unappropriated accumulated surplus. If approved, that amount would fund $4.0 million of the 2024-2025 projected deficit and have a remaining amount of $8.5 million to allow TVDSB to make prudent, measured reductions over the next two years, towards the Ministry requirement of a balanced budget by 2026-27.

The projected overall deficit of $7.6 million includes the following budget pressures:

- Another year increase of approximately $1.6 million in Employment Insurance (EI) and Canada Pension Plan (CPP) expenses as a result of the rate changes between 2024 and projected 2025 rates (without a corresponding increase in benefits funding benchmarks).
    - There has been a cumulative increase of over $13.7 million in additional EI and CPP statutory benefit expenses because of increases in maximum earnings and rate changes since January 1, 2019.
- As noted in the Special Education Section, the Special Education projected deficit is $3.3 million ($3.4 million in 2023-2024). Recognizing TVDSB's ongoing commitment to supporting the programs and services for our students with complex learning needs, there continues to be a significant amount of financial resources allocated to special education.
- Increases in the Operations and Maintenance budgets as a result of inflationary and contractual increases. Excluding salaries and benefits, this area has increased $3.1 million.
- A number of increases in the IT Department including:
    - Budget increase of $1.2 million for Information Technology Infrastructure. This includes a $395,000 increase related to year one of a four year phased replacement plan for uninterruptible power supplies at all schools, along with an $810,000 increase related to the use of Microsoft licensing, cloud storage and increased computing resources required for the data centre.
    - Increases of approximately $400,000 as a result of inflationary and contractual increases for application software

Budget Reductions

There is a projected net decrease of 126.7 FTE comparing the 2023-2024 budget to the 2024-2025 budget. Further information is provided in the Staffing Section of the budget package.

In addition, all departments reviewed and reduced operating expenses by approximately $3 million. Information on changes in budgeted expenses is provided in the Expense Section of the budget package.

Budget Risks and Pressures

There continue to be two significant items to highlight as an ongoing budget pressure and potential risk to the budget as actual costs could be higher than estimated:

- Statutory benefit cost increases with no related funding increase – Canada Pension Plan (CPP) and Employment Insurance (EI) represent a budgetary pressure for school boards.
    - CPP - The government has increased both the pensionable earning amount and the CPP contribution rates with the introduction of Bill C-26 and the amendments to enhance CPP, starting 2019 with a projected end date of 2025. In 2018, the annual maximum contribution amount per employee was $2,594 and it has increased to $4,055 in 2024. Based on anticipated staffing in 2024-2025, the cost differential between 2018 and projected 2025 CPP rates presents an increased cost $11.8 million.
    - EI - Like CPP, EI costs have increased in the past 7 years. The maximum annual employer premium charges (pre-EI employer rebate) have increased from $1,090 in 2018 to $1,331 in 2024. Based on anticipated staffing in 2024-2025, the cost differential between 2018 and projected 2025 EI rates (inclusive of the EI employer rebate amount) represents an increased cost of $1.9 million.
- Staff absence replacements—budgeted replacement costs for all staff, including occasional teachers, represents $35.2 million in the 2024-2025 budget ($22.4 million in 2023-2024) based on the actual costs experienced the past few years. This is considered a risk given the continuation of the sick and short-term leave program and the potential increase in the number and cost of replacement staff required. Management of absences continues to be a challenge for Ontario school boards given the centrally bargained language in Collective Agreements as it relates to the sick leave / short term disability language.

Other areas of risk/pressures affecting the budget include:

- Enrolment variability—For 2024-2025, enrolment projections reflect a conservative approach in light of the slowdown in new housing construction due to high interest rates. Enrolment has consistently increased year after year, albeit not reaching the projected levels in 2023-2024. Projections indicate that enrolment will continue in an upward trend. The 2024-2025 projected enrolment represents an increase of 641 ADE compared to the current year Revised Estimates;
- Special education expenses—budgeted to exceed the grant by $3.3 million in 2024-2025 ($3.4 million in 2023-2024).
- An estimate re: Bill 124 funding is included in the budget, but the actual funded amount is not expected to be known until sometime during 2024-2025. See Labour Related Updates below for further information.
- Increased costs for goods and services affecting all areas of the budget but especially those related to facility services and information technology.
- Student transportation – Starting in 2023-2024, the Ministry implemented a new Student Transportation Grant funding framework. At that time, the new funding framework represented a reduction in funding to TVDSB in the amount of $13.5 million. While there were some adjustments to the funding model for 2024-2025 with respect to funding contracted special purpose vehicles

(minivans), there is still an expected reduction in funding of $8.7 million when the model is fully implemented. To ensure no school board experiences a decline in funding compared to their allocation from the 2022-2023 school year, the grant includes a transition amount. This $8.7 million transition amount will be in place for three years (through 2026-2027 school year). The expectation is that boards have until August 31, 2027, to adjust the service model, contracts, etc. to be able to provide services within the funding parameters. Administration and Student Transportation Services are in the process of reviewing the details and the reasons for the continued significant decrease in funding.

Responsive Education Programs (REP), (formerly Priorities and Partnerships Funding (PPF)), 2024-2025

The provincial announcement on April 26, 2024, included an overview of Core Ed funding and announced board by board funding for a small number of Responsive Education Programs (REP). Any REP funds subsequently received will be included in the 2024-2025 revised estimates to be prepared in the fall but will be operationally implemented when received.

2024-2025 Core Education Grant Highlights (Revenues Section)

Census and Related Data Updates and Formula Adjustments

2024-25 is year one of a five-year phase-in for 2021 Statistics Canada census updates. Other updates and adjustments to formulas are also included, most of which will also be phased-in over five years to reduce the impacts on school boards.

- This update benefits TVDSB with increased funding of approximately $2.9 million in 2024-2025

Labour Related Updates

- $1 per hour increase for CUPE and OSSTF-Education Workers to support the ratified agreements has been included.
- A 1.25 per cent increase for teacher and non-union salary benchmarks in the 2024-2025 school year over the 2023-2024 school year as a labour provision.
- The principals' and vice-principals' terms and conditions of employment expired August 31, 2023. Salary benchmarks for these staff remain unchanged in the 2024-2025 school year from the 2023-2024 school year, until new terms and conditions are reached.
- Bill 124, Protecting a Sustainable Public Sector for Future Generations Act, 2019,
    - This is the Ontario bill that capped salary increases for broader public sector workers at one percent a year for three years and was deemed unconstitutional.
        - There was a provincially negotiated and arbitrated remedy payment for unionized workers.
        - The actual expense related to these payments is not being funded, instead salary benchmarks will be increased resulting in insufficient funding.

- Funding benchmarks for 2022-2023, 2023-2024 and 2024-2025 have not yet been updated but an estimate of the funding has been included.

Supports for Students Fund (SSF)

- The Supports for Students Fund provides flexible funding to support the learning needs of students consistent with central agreement obligations.
- This funding amounts to $8.1 million for 2024-2025 ($7.9 million in 2023-2024).

Keeping up with Costs

Utilities

- Increase of 2% to non-staff benchmarks in School Operations allocation.
  - To assist school boards in managing the increases in commodity prices (i.e., electricity, natural gas, etc.).

Capital Funding

- School Condition Improvement (SCI) funding addresses overall efficiency of schools. Funding is allocated in proportion to a board's total assessed renewal needs under the Condition Assessment Program. 70% of funding must be spent on building components while 30% can address locally identified renewal needs. TVDSB's 2024-2025 allocation remains unchanged from the prior year at $51.2 million ($51.2 million in 2023-2024).
- GSN funding provides base School Renewal, Enhanced Top-Up School Renewal, Enhanced School Renewal and a School Renewal Investment (Capital and Maintenance) for a total of $14.04 million in 2024-2025 ($14.1 million in 2023-2024).
- Since 2014-2015, GSN funding includes a Capital Planning Capacity Program which provides resources to develop capital plans to address excess capacity and to manage accommodation reviews, etc. TVDSB's 2024-2025 allocation is $198,728, the same level as the prior three years.
- GSN funding includes an allocation for costs of temporary accommodations (portable moves, leases and purchases, as well as lease costs for permanent instructional space). TVDSB's 2024-2025 allocation is $1,829,556, an increase of approximately $400,000 ($1,438,792 in 2023-2024).

Conclusion

In summary, the 2024-2025 preliminary budget was created with rigor; it is compliant and represents a prudent, measured move towards a balanced budget, as required by 2026-2027.

FINANCIAL OVERVIEW

Projected Deficit

Presented below is an overview of the Board's projected 2024-2025 operating revenues and expenses in comparison to the 2023-2024 Approved Budget. The difference between the projected operating revenues and expenses is the Board's projected operating deficit.

	2024-2025 Preliminary Budget	2023-2024 Approved Budget	Increase/ (Decrease)
Revenues			
Core Education Funding	1,084,102,516	1,024,596,207	59,506,309
Other Revenues	43,196,983	46,995,529	(3,798,546)
Amortization of Deferred Capital Contributions	54,529,053	53,021,045	1,508,008
Total Operating Revenues	**1,181,828,552**	**1,124,612,781**	**57,215,771**
Expenses			
Salaries & Benefits	931,959,917	877,772,148	54,187,769
Other	201,854,279	199,549,829	2,304,450
Amortization Expense	63,303,098	58,109,292	5,193,806
Total Operating Expenses	**1,197,117,294**	**1,135,431,269**	**61,686,025**
Operating Deficit	**(15,288,742)**	**(10,818,488)**	**(4,470,254)**
Remove Non-Compliance Items:			
- Interest Accrual	(152,070)	(130,892)	(21,178)
- Amortization excluded from compliance Capital Asset and ARO amortization	7,859,699	4,271,790	3,587,909
Deficit for Compliance Purposes	**(7,581,113)**	**(6,677,590)**	**(903,523)**

Accumulated Surplus Continuity

Accumulated surplus is the cumulative sum of a board's historical operating surplus/deficit over the life of the organization. At the end of a fiscal year, if the school board has an operating surplus, it will increase its overall accumulated surplus. If a school board incurs an operating deficit at the end of a fiscal year, it will reduce its accumulated surplus by the amount of the deficit.

Accumulated surplus can be separated into amounts designated and/or generated for specific purposes. These amounts are deemed "appropriated". The balance that is not designated and/or generated for a specific purpose is labelled as "unappropriated".

2024-2025 Preliminary Budget

Preliminary Revenues	1,181,828,552
Preliminary Expenses	1,197,117,294
Preliminary Deficit	**(15,288,742)**
Less: Sum of items excluded for compliance purposes	(7,707,629)
Preliminary Deficit for Compliance Purposes	**(7,581,113)**

Projected Accumulated Surplus Continuity

Available for Compliance	Projected 2023-2024 Year End	Preliminary 2024-2025 Surplus/(Deficit)	Projected Accumulated Surplus
Unappropriated Accumulated Surplus	**3,563,233**	**(7,273,586)**	**(3,710,353)**
Available for Compliance (Internally Appropriated)			
Other Operating Appropriations	2,171,689	(28,181)	2,143,508
Board Supported Capital Future Amortization	40,951,654	(2,041,847) *	38,909,807
Internally Appropriated Accumulated Surplus	**43,123,343**	**(2,070,028)**	**41,053,315**
Thames Valley Education Foundation	8,472,588	-	8,472,588
Item excluded for compliance purposes	(1,762,501)	1,762,501	-
Accumulated Surplus Available for Compliance	**53,396,663**	**(7,581,113)**	**45,815,550**
Unavailable for Compliance			
Accumulated Surplus Unavailable for Compliance	**17,344,214**	**(7,707,629)**	**9,636,585**
Total Accumulated Surplus	**70,740,877**	**(15,288,742)**	**55,452,135**

***** *Board Supported Capital Future Amortization of ($2.04m) consists of appropriation of $0.64m less amortization of $2.68m*

Average Daily Enrolment

Current Budget Impact

For 2024-2025, enrolment projections reflect a conservative approach in light of the slowdown in new housing construction due to high interest rates. Comparing the 2024-2025 enrolment projections to the 2023-2024 approved budget, there is a projected decrease in average daily enrolment (ADE) of 323.79. Enrolment has consistently increased year after year, albeit not reaching the projected levels in 2023-2024. Projections indicate that enrolment will persist in an upward trend. The 2024-2025 projected enrolment represents an increase of 641 ADE compared to the current year Revised Estimates.

For International enrolment, average daily enrolment projections for the 2024-2025 Preliminary Budget have also decreased compared to the 2023-2024 Approved Budget. These projections are based on projected actual enrolment observed throughout 2023-2024, with a 5% projected increase which considered the federal measures capping international student visas.

	2024-2025 Preliminary Budget	2023-2024 Approved Budget	Increase/ (Decrease)
Elementary			
Junior Kindergarten	5,077.05	5,438.47	(361.42)
Senior Kindergarten	5,579.87	5,648.66	(68.79)
Grades 1-3	17,698.84	18,166.99	(468.15)
Grades 4-8	31,115.98	30,592.41	523.57
Elementary Pupils of the Board	59,471.74	59,846.53	(374.79)
Education Service Agreements - First Nations	98.31	97.73	0.58
International Tuition	48.15	82.50	(34.35)
Total Elementary	59,618.20	60,026.76	(408.56)
Secondary			
Grades 9-12	24,012.95	23,889.70	123.25
Independent Studies	15.00	15.00	-
Secondary Pupils of the Board	24,027.95	23,904.70	123.25
High Credit	144.48	154.95	(10.47)
Education Service Agreements - First Nations	135.96	159.48	(23.52)
International Tuition	186.14	187.63	(1.49)
Total Secondary	24,494.53	24,406.76	87.77
Secondary Pupils 21 and over	-	3.00	(3.00)
Total Enrolment	84,112.73	84,436.52	(323.79)

Operating Budget Limitations

Education funding recognizes that school boards need flexibility to decide how best to allocate resources within their budgets. At the same time, there are restrictions on how school boards may use certain components of their allocation. While the names of the funds or allocations have slightly changed, most of the enveloping restrictions remain unchanged. Any changes in the enveloping restrictions have been noted.

Enveloped Grants

- The Indigenous Education Classroom Staffing Allocation (within the CSF) and Indigenous Education Supports Allocation (within the LRF) are limited to expenses that support the academic success and well-being of Indigenous students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions, including spending restrictions on each of the components within the allocations.

- The Areas of Intervention amount within the LRF – French as a Second Language (FSL) component of the Language Supports and Local Circumstances Allocation is limited to expenses for initiatives and eligible activities within the areas of intervention identified in the Canada–Ontario Agreement on Minority-Language Education and Second Official-Language Instruction.

- The Mental Health and Wellness Allocation (within the LRF) continues to be limited to expenses related to student mental health, including specific spending restrictions on the Mental Health Workers Staff component and the Mental Health Leaders component of the fund. New - the sub-envelope for the amounts under the Student Mental Health (SMH) component is removed. Any deferred revenue amount under the SMH component will be included in the overall Mental Health and Wellness envelope. Note that the Mental Health Leader has also been moved into this allocation.

- The Student Safety and Well-being Allocation (within the LRF) is limited to expenses related to student safety and well-being.

- The Program Leadership component within the Differentiated Supports Allocation (within LRF) is to be used for eligible expenses, including salary & benefits and travel & professional development for the program leaders funded through the Program Leadership component.

- The Specialist High Skills Major (SHSM) component is to be used for eligible expenses based on the parameters (e.g., eligible activities and expenses) set out by the Student Achievement Division of the Ministry each school year.

- The Special Education Fund (SEF) is limited to special education expenses, including spending restrictions within the fund. New – the sub-envelopes for amounts under the Applied Behaviour

Analysis Training amount, After-School Skills Development amount and Specialized Equipment Allocation (SEA) Formula component are removed. Any deferred revenue will be included in one single Special Education envelope to be used to support all special education expenses.

- New Teacher Induction Program (NTIP) Allocation within the Local Circumstances Staffing Allocation (within the CSF) is to be used for eligible NTIP expenses, which are required to meet NTIP program requirements.

- New in 2024-2025 Core Ed, the restrictions related to the former Targeted Student Supports have been removed. The four former allocations under the former Targeted Student Supports collective envelope are now provided through the Literacy and Math Outside the School Day component (LRF), Student Success, Grade 7 to 12 components (the Classroom Staffing Fund (CSF) and LRF), Grade 7 and 8 Student Success and Literacy and Numeracy component (LRF), and Tutoring component (LRF).

- New in 2024-2025 Core Ed, the restrictions related to the former Experiential Learning collective envelopes have been removed. The four former allocations under the former Experiential Learning collective envelope are now provided through the Specialist High Skills Major component (LRF), Experiential Learning component (CSF and LRF) and Outdoor Education component (CSF and LRF).

- School facilities and student transportation expenses shall not exceed the total funding generated through the School Facilities Fund and Student Transportation Fund plus up to a maximum of five per cent of the total amount generated through the Classroom Staffing Fund, Learning Resources Fund, and Special Education Fund.

- School Board Administration expenses shall not exceed the expense limit equal to a base of $2.1 million plus 3.5 per cent of the school boards' total expenses. Excluded from school boards' total administration expenses are any expenses related to the Regional Internal Audit Team (RIAT) and External Audit funding.

The Thames Valley District School Board is compliant with all above enveloping and restrictions.

Other Limitations

- Class-size regulations must be respected.

- The School Renewal Allocation (within the SFF) is primarily limited to capital renewal expenditures.

- An in-year budget deficit is permissible up to one per cent of the board's operating revenue where there is an operating accumulated surplus. The in-year deficit requires an elimination plan.

Capital Expenditures

Project	Expected 2024-2025 Expenditures		
	Buildings	Furniture and Equipment	Total
Eagle Heights	593,742	384,578	978,320
New Belmont	4,990,761	-	4,990,761
New NorthWest London	15,796,796	-	15,796,796
New North Woodstock	15,656,692	-	15,656,692
New SouthWest London	16,712,534	-	16,712,534
Temporary Accommodation	1,829,556	-	1,829,556
Education Centre	635,000	-	635,000
School Condition Improvement - various	55,570,932	-	55,570,932
School Renewal - various	14,725,408	-	14,725,408
General Furniture & Equipment		1,900,000	1,900,000
Total	126,511,421	2,284,578	128,795,999

Funding

The funding for these capital expenditures is available from 3 distinct sources:

1) Ministry of Education Capital Grants
2) Core Education Operating Grants
3) Board Supported Capital

The following paragraphs outline the criteria for the application of each source of funding to specific capital expenditures. The amount of the funding being applied in 2024-2025 is also noted. The Tangible Capital Asset (TCA) Additions table at the end of this section details the funding by project.

1) Ministry of Education Capital Grants

The following capital grants are allocated by the Ministry of Education:

Capital Priorities Program - $48,217,926

- To fund the construction of new and replacement schools, as well as additions to existing schools
- Allocated by the Ministry based on business case submissions on a project-by-project basis

School Condition Improvement (SCI) - $55,570,932

- To address the renewal priorities of the board, including replacing and repairing building components and improving the energy efficiency of schools
- Allocated in proportion to a board's total assessed five-year renewal needs under the Condition Assessment Program
- Must be used to fund depreciable renewal expenditures in schools that are expected to remain open and operating for at least five years
- 70% must be used for major building components (for example, foundations, roofs, windows) and systems (for example, HVAC and plumbing), remaining 30% can be used to address any locally identified needs

School Renewal Allocation (SRA) - $14,725,408

- To address the costs of repairing and renovating schools

Child Care - $5,917,177

- Funding is received as part of the project approvals for the creation of new child care space within the school
- Funding for these projects was allocated based on business case submissions

Temporary Accommodation Allocation - $1,829,556

- Provides for leasing costs, portable relocation, and acquisition costs
- Funding is based on a three-year history of net portable additions and relocations

2) Core Education Funding Operating Grants – $1,900,000

The operating grants provided under Core Ed includes funding to purchase furniture and equipment that are of a capital nature and are required to be capitalized in accordance with the Tangible Capital Assets (TCA) guide.

3) Board Supported Capital – $635,000

As a result of a consultant review, a summary of recommendations for the Education Centre electrical system includes work related to emergency lighting, generator, transformer sub-station and the main switchboard. There are no Ministry grants to fund capital expenditures for the Education Centre and other administrative buildings. In order to undertake projects outside of Ministry funding, the Board must approve an appropriation of accumulated surplus to fund the future amortization expense of those capital expenditures.

An amount of $0.64 million must be appropriated to fund the future amortization of this internally supported capital project.

Tangible Capital Asset (TCA) Additions

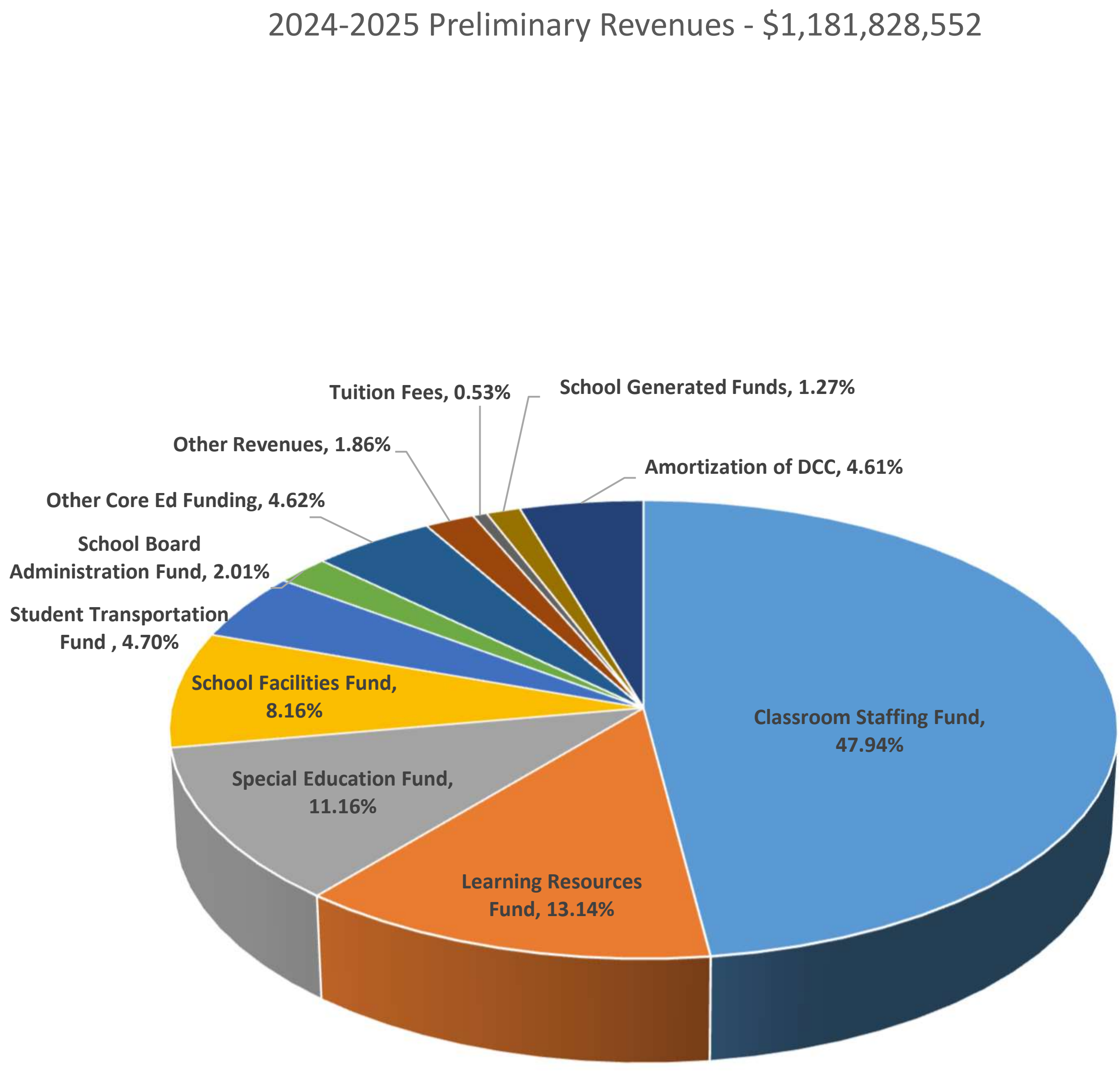
	Funding Sources							
Project	Expected 2024-2025 Project Expenditures	Capital Priorities Program	School Condition Improvement	School Renewal Allocation	Child Care	Temporary Accommodation Allocation	Board Supported Capital	Operating (Core Ed) Revenues
Eagle Heights	978,320	978,320						
New Belmont	4,990,761	4,990,761						
New NorthWest London	15,796,796	13,883,345			1,913,451			
New North Woodstock	15,656,692	13,816,255			1,840,437			
New SouthWest London	16,712,534	14,549,245			2,163,289			
Temporary Accommodation	1,829,556					1,829,556		
Education Centre	635,000						635,000	
School Condition Improvement - various	55,570,932		55,570,932					
School Renewal - various	14,725,408			14,725,408				
General Furniture & Equipment	1,900,000							1,900,000
Total	128,795,999	48,217,926	55,570,932	14,725,408	5,917,177	1,829,556	635,000	1,900,000

REVENUE

Summary of Preliminary Revenues for 2024-2025

REVENUE CATEGORIES	2024-2025 Preliminary Budget	2023-2024 Approved Budget	Increase / (Decrease)
CORE EDUCATION FUNDING			
ALLOCATION FOR OPERATING PURPOSES			
Classroom Staffing Fund:			
Per Pupil Allocation	432,517,650	429,131,164	3,386,486
Language Classroom Staffing Allocation	28,999,119	22,989,702	6,009,417
Local Circumstances Staffing Allocation	91,339,935	89,982,466	1,357,469
Indigenous Education Classroom Staffing Allocation	606,808	591,542	15,266
Supplementary Staffing Allocation	12,961,382	11,812,369	1,149,013
	566,424,894	554,507,243	11,917,651
Learning Resources Fund:			
Per Pupil Allocation	58,534,487	57,972,555	561,932
Language Supports and Local Circumstances Allocation	9,639,213	9,349,489	289,724
Indigenous Education Supports Allocation	4,665,616	4,300,781	364,835
Mental Health and Wellness Allocation	2,198,827	2,169,065	29,762
Student Safety and Well-Being Allocation	2,908,981	2,854,295	54,686
Continuing Education and Other Programs Allocation	5,398,362	5,273,226	125,136
School Management Allocation	62,822,332	62,268,767	553,565
Differentiated Supports Allocation	9,142,281	8,073,818	1,068,463
	155,310,099	152,261,996	3,048,103
Special Education Fund	131,899,361	128,800,757	3,098,604
School Facilities Fund	96,453,014	94,420,751	2,032,263
Student Transportation Fund	55,590,707	53,445,930	2,144,777
School Board Administration Fund	23,798,304	23,316,970	481,334
TOTAL ALLOCATION FOR OPERATING PURPOSES	**1,029,476,379**	**1,006,753,647**	**22,722,732**
Debt Charges Allocation (formerly Permanent Financing of NPF)	7,976,457	7,976,457	-
Interest on Capital Debt Allocation	10,458,425	9,036,276	1,422,149
Safe and Clean Schools Supplement	-	529,827	(529,827)
Net Core Education Revenues Transferred from/(to) Deferred Revenue	(682,750)	300,000	(982,750)
Bill 124 Remedy Provision	36,874,005	-	36,874,005
NET CORE EDUCATION FUNDING	**1,084,102,516**	**1,024,596,207**	**59,506,309**
OTHER REVENUES			
Responsive Education Programs (REPs)	8,405,798	11,450,437	(3,044,639)
Tuition Fees & Education Service Agreements-First Nations	6,210,820	6,828,448	(617,628)
Other Grants and Special Program Revenues	6,804,225	7,071,248	(267,023)
Continuing Education	144,000	144,000	-
Other	5,195,140	5,064,396	130,744
School Generated Funds	15,007,000	15,007,000	-
Thames Valley Education Foundation	1,430,000	1,430,000	-
TOTAL OTHER REVENUES	**43,196,983**	**46,995,529**	**(3,798,546)**
AMORTIZATION OF DEFERRED CAPITAL CONTRIBUTIONS (DCC)	**54,529,053**	**53,021,045**	**1,508,008**
TOTAL PRELIMINARY REVENUES	**1,181,828,552**	**1,124,612,781**	**57,215,771**

The chart below summarizes the different components of the Board's total revenue:



Summary of Revenue Changes – Increase / (Decrease)

Operating Core Education Funding $22.7 million

Core Education Funding, provided by the Ministry of Education, is the largest source of funding for school boards in Ontario. These funds are used to cover the operating needs of school boards and are generated by a collection of individual grants with specified purposes.

For the 2024-2025 school year, TVDSB is projecting a $22.7 million increase in Operating Core Education funding. This represents an increase of 2.29% over 2023-2024. The breakdown provided below details the major factors that have generated this increase in funding.

a) Enrolment Changes ($4.0 million)

- Enrolment Changes – ($4.0 million) – Student enrolment is a major factor in the calculation of Core Education funding. The enrolment count utilized in the grant calculation process is called average daily enrolment (or ADE), which is determined by averaging the verified student enrolment on two key count dates, October 31 and March 31. Enrolments used in calculating Core Education funding exclude International tuition students and students covered under Education Service Agreements – First Nations. In 2024-2025, compared to the 2023-2024 budget, TVDSB is projecting a decrease in ADE enrolment for grant calculation purposes of (251.54), with (374.79) ADE projected decrease allocated to the Elementary panel and a 123.25 ADE projected increase allocated to the Secondary panel. For 2024-2025, enrolment projections reflect a conservative approach in light of the slowdown in new housing construction due to high interest rates. Enrolment has consistently increased year after year, albeit not reaching the projected levels in 2023-2024. Projections indicate that enrolment will persist in an upward trend. The 2024-2025 projected enrolment represents an increase of 641 ADE compared to the current year Revised Estimates.

b) New Grants within Core Education Funding $0.1 million

- Professional Assessment - $0.1 million – Formerly through Priority and Partnerships Funding (PPF), this funding has been included in the Core Education Funding within the Special Education Fund for 2024-2025.

c) Special Education Fund Component $1.6 million

- Specialized Equipment Allocation - $0.6 million – Starting in 2024-2025 the Ministry of Education has replaced the Special Equipment Amount with the Specialized Equipment Allocation.
  - The Specialized Equipment Allocation – Per Pupil is for the costs of any type of specialized equipment costing under $5,000 (formerly for the purchase of all computers, software,

robotics, computing-related devices, etc). This amount increased $1.1 million reflecting the new model.

- The Specialized Equipment Allocation – Claims Based provides funding to school boards for any type of single item equipment costing $5,000 or more (formerly for the purchase of other non-computer based equipment) for use by one specific student with special education needs. This amount decreased $0.5 million reflecting the new model.
- The combined net increase of the Specialized Equipment Allocation is $0.6 million.

- Differentiated Needs Allocation (DNA) - $0.7 million – The Ministry began a five-year phase-in for 2021 Statistics Canada census updates, along with other data updates and adjustments to formulas. The increase in DNA reflects this update.

- Special Incidence Portion (SIP) - $0.3 million – The Ministry of Education continues to work towards a new funding approach for future years. In the interim and to reduce the administrative burden on school boards, the Ministry is allocating these funds to school boards based on their 2023-2024 amounts, plus an amount for benchmark updates. Previously, these funds required school boards to submit an application per student to the Ministry of Education.

d) Other Adjustments to Core Education Funding $25.0 million

- Differentiated Funding for Online Learning – ($0.4 million) – The 2024-2025 school year is the fourth year of a multi-year approach focussed on increased online learning within the Secondary panel. In-person and remote learning credit load benchmarks within the Classroom Staffing Fund have been adjusted as part of a multi-year approach. The online credit load benchmark assumes approximately 32.5% of secondary students will take one course online in 2024-2025.

- Student Transportation - $2.1 million – The Ministry of Education adjusted the Student Transportation funding formula for 2024-2025. Funding benchmarks have been updated for buses, public transit, local priorities, and operations as well as for rider safety training. In addition, a new benchmark has been introduced funding special purpose vehicles and contracted taxis.

- Other Ministry Benchmark Changes - $23.3 million

  - Updates to salary benchmarks and other funding elements to reflect a 1.25% increase for teacher salary benchmarks and non-union groups as a labour provision and a $1 per hour increase for CUPE and OSSTF-Education Workers to support the ratified agreements. Principals' and Vice-Principals' terms and conditions expired August 31, 2023. Salary benchmarks for these staff remain unchanged from the 2023-2024 school year.

  - Non-staff benchmarks in the School Operations Allocation, a component of the School Facilities Fund have been increased by 2% to assist school boards in managing increased commodity prices such as electricity, natural gas, and facility insurance costs.

- The Ministry began a five-year phase-in for 2021 Statistics Canada census updates, along with other data updates and adjustments to formulas. This amounts to approximately $2.2 million (excluding the special education component as noted above).

Other Ministry of Education Funding – $36.8 million

- Other - Capital Debt Revenue – $1.4 million – The Ministry of Education funds the interest and capital requirements of a school board's long-term debt. In addition, the Ministry also funds the short-term capital costs related to ongoing capital projects. The amount reflected in revenue represents the funding provided to offset the Board's interest costs. Funding provided by the Ministry of Education is equal to the Board's projected interest costs, therefore eliminating any impact on the Board's operating surplus/deficit. For 2024-2025, the projected short-term capital interest costs, and corresponding revenues have increased approximately $1.4 million due to the increased number of ongoing and projected capital projects.

- Safe and Clean Schools Supplement ($0.5 million) – An allocation added to the funding model in 2023-2024, the Safe and Clean Schools Supplement does not continue in 2024-2025. These funds were provided to support student well-being and to maintain clean schools.

- Net Transfers to and from Deferred Revenues – ($1.0 million) – These funds are a combination of funds transferred out of deferred revenue to support program expenses and funds transferred to deferred revenue to support future amortization costs for capital asset purchases. Program funding from deferred revenue in 2024-2025 includes Student Pathways for Success funds (of approximately $0.3 million), Special Education funds (of $0.8 million), as well as Tutoring Allocation funds (of approximately $0.1 million). Funding transferred to deferred revenue to support the future amortization costs of new "movable assets" is approximately $1.9 million.

- Bill 124 Remedy Provisions - $ 36.9 million – An estimate of the provision for remedy agreements related to Bill 124 (Protecting a Sustainable Public Sector for Future Generations Act, 2019) is included to support salary increases as funding benchmarks for 2022-2023, 2023-2024 and 2024-2025 have not yet been updated.

Other Revenues – ($3.8 million)

- Responsive Education Programs (REPs) – ($3.0 million) – These funds represent individual funding envelopes designated for specific purposes. Each REP must be individually tracked and requires separate reporting to the Ministry of Education. The majority of the change relates to the 2023-2024 REP for Staffing to Support De-Streaming and Transition to High School in the amount of $3.8 million, which did not continue for 2024-2025. A comprehensive list of the REPs included in the 2024-2025 budget in comparison to the 2023-2024 budget is provided in the "Other Grants and Special Program Revenues" report.

- Tuition Fees & Education Service Agreements – First Nations – ($0.6 million) - This represents revenues collected for international student tuition and from the three Education Service Agreements – First Nations. International tuition average daily enrolment projections for the 2024-2025 preliminary budget have decreased in comparison to 2023-2024. The projected enrolment for 2024-2025 secondary international tuition reflects a projected 15% decrease year over year. In addition, a there is a minor decrease in the projected enrolment of students covered under an Education Services agreement. These decreases reflect actual 2023-2024 enrolment.

- Other Grants and Revenues – ($0.3 million) – These revenues are generated through grants from the Federal Government and other Provincial Ministries, aside from the Ministry of Education. These funds focus largely on English language and literacy skills, as well as funding to support the youth apprenticeship program and specified expense recoveries from the local First Nations. A comprehensive list of these special grants and the comparative 2023-2024 funding amount is provided in the "Other Grants & Special Program Revenues" report.

- Other Revenues – $ 0.1 million – The Board is projecting a small increase in Other Revenues which includes items such as interest income, rental charges, and various other recoveries and fees.

Amortization of Deferred Capital Contributions $1.5 million

- Amortization of Deferred Capital Contributions - $1.5 million – An accounting revenue used to offset the annual amortization costs for capital assets. Any capital project that was approved and funded by the Ministry of Education or through 3rd party donations, will have deferred capital contributions to offset the ongoing amortization costs.

Other Grants & Special Program Revenues

In addition to Core Education Funding, the Board typically receives additional grants and special program revenues that are included in the preliminary budget. It is expected that additional grants will be received by the Board during 2024-2025 and will be operationally implemented at that time with revenue and equal expense added to the revised budget. For the grants that have been confirmed, the corresponding revenue and equal expenses are included in the 2024-2025 preliminary budget.

Responsive Education Programs (REP) – In 2024-2025, the Board will receive $8,405,798 relating to specific program REPs.

Responsive Education Programs (REP)	2024-2025	2023-2024
Aboriginal Youth Entrepreneurship Program (AYEP)	27,500	26,083
Critical Physical Security Infrastructure	364,800	-
De-Streaming Implementation Supports	80,500	106,099
Early Reading Enhancements: Reading Screening Tools	534,200	534,200
Education Staff to Support Reading Interventions	2,654,200	2,562,500
Entrepreneurship Education Pilot Projects	50,000	50,000
Experiential Professional Learning in the Skilled Trades for Guidance Teacher – Counsellors	100,870	100,870
Graduation Coach Program for Black Students*	115,288	-
Health Resources, Training and Supports	38,200	41,300
Human Rights and Equity Advisors	170,430	170,430
Indigenous Graduation Coach Program	424,155	424,155
Learn and Work Bursary Program	22,000	22,000
Licenses and Supports for Reading Programs and Interventions	310,900	311,600
Math Achievement Action Plan: Board Math Leads	166,600	166,600
Math Achievement Action Plan: Digital Math Tools	608,000	602,000
Math Achievement Action Plan: School Math Facilitators	1,631,000	1,596,000
Mental Health Strategy Supports - Emerging Needs*	39,300	-
Professional Assessments *	-	270,900
Professional Development for Early Childhood Educators	121,055	-
Skilled Trades Bursary Program	21,000	21,000
Special Education Additional Qualification (AQ) Subsidy for Educators *	-	27,900
Special Education Needs Transition Navigators	256,000	-
Staffing to Support De-Streaming and Transition to High School	-	3,829,300
Summer Learning for Students with Special Education Needs	257,900	258,200
Summer Mental Health Supports	411,900	329,300
Responsive Education Programs (REP)	8,405,798	11,450,437

Other Grants and Special Program Revenues	2024-2025	2023-2024
English as a Second Language (ESL) - Continuing Education	2,335,637	2,483,618
Language Instruction for Newcomers to Canada (LINC)	3,148,532	3,318,259
Literacy and Basic Skills (LBS)	887,719	887,682
Ontario Youth Apprenticeship Program (OYAP)	386,936	340,033
First Nations Cultural Funds	45,401	41,656
Total Other Grants and Special Program Revenues	6,804,255	7,071,248

*Notes:

- Graduation Coach Program for Black Students – Funding for 2023-2024 ($114,713) was received after budget approval
- Mental Health Strategy Supports – Emerging Needs – Funding for 2023-2024 ($49,130) was received after budget approval
- Professional Assessments - Included in the Core Education Funding within the Special Education Fund in 2024-2025
- Special Education Additional Qualification (AQ) Subsidy for Educators - Multi-year REP funding fully utilized in 2023-2024

Responsive Education Programs (REP) Descriptions

Aboriginal Youth Entrepreneurship Program (AYEP): gives Grade 11 and 12 First Nations, Métis and Inuit students an opportunity to earn two senior business credits through a program based on the Ontario Business Studies curriculum and supplemented by Indigenous content, hands-on activities, guest speakers, business mentors, and funding opportunities. Students develop entrepreneurial skills and learn how to create and establish their own small business.

Critical Physical Security Infrastructure: funding to support critical school physical infrastructure renewals, upgrades and installation costs and provide boards with greater flexibility to address/prioritize safety-based infrastructure needs such as security cameras and vape detectors.

De-Streaming Implementation Supports: a continuation of funding to support the implementation of de-streamed Grade 9. The focus of this funding is to support Grade 8 students in their transition to a de-streamed Grade 9 program, support Grade 9 students to be successful in the de-streamed Grade 9 classroom, and in preparation for Grade 10 and their senior program.

Early Reading Enhancements: Reading Screening Tools: funding to procure ministry-approved early reading screening tools to help ensure students who require further supports in reading are identified early and supported within the classroom.

Education Staff to Support Reading Interventions: funding to hire teachers to work one-on-one or in small groups with students in Kindergarten to Grade 3 who would benefit from more support in reading.

Entrepreneurship Education Pilot Projects: a continuation of funding to provide entrepreneurship education for Grades 7-12 students developed/provided in partnership with local third-party organizations that have expertise in entrepreneurship. Third of three years of funding.

Experiential Professional Learning in the Skilled Trades for Guidance Teacher-Counsellors: a continuation of funding to coordinate and provide experiential professional learning opportunities for all guidance teacher-counsellors to develop an enhanced understanding of the skilled trades and apprenticeship pathway and the benefits of the skilled trades as a career.

Graduation Coach Program for Black Students: to provide intensive, culturally responsive support to Black students by hiring graduation coaches with lived experience and connections to Black communities to provide direct support and mentorship.

Health Resources, Training and Supports: this funding is used to purchase and/or develop new resources and supports, and to deliver local training to principals, vice-principals, educators and other school staff related to current and emerging health and safety issues. For 2024-2025, school boards are encouraged to use funds to support safety initiatives and positive behavioural supports to prevent bullying and violence and increase students' emotional regulation, self-control and problem solving skills, as well as to train staff and administration on emergency response procedures.

Human Rights and Equity Advisors: funding to employ Human Rights and Equity Advisors (HREAs) who work with the Director of Education and with the board's senior team to foster a culture of respect for human rights and equity, help identify and address systemic human rights and equity issues and increase the board's compliance with human rights law.

Indigenous Graduation Coach Program: funding for the recruitment of Indigenous Graduation Coaches to support First Nations, Métis, and Inuit students in obtaining an Ontario Secondary School Diploma and successfully transition from First Nations/federally operated schools into the provincially funded education system and/or into post-secondary education, training or labour market opportunities.

Learn and Work Bursary Program: a continuation of funding to provide $1,000 bursaries to students, including adult learners, who are enrolled in a cooperative education program and have financial and other barriers to completing the secondary school.

Licenses and Supports for Reading Programs and Interventions: funding to enable boards to purchase licenses, resources and professional learning to support the provision of systematic, evidence-based reading interventions, supports or programs for struggling readers, including but not limited to students with reading disabilities.

Math Achievement Action Plan: Board Math Leads: continued funding for a Board Math Lead who will inform, monitor and provide timely reporting of progress towards math achievement and improvement targets and lead board-wide actions to meet these targets.

Math Achievement Action Plan: Digital Math Tools: continued funding for digital math tools for all students in Grades 3, 6, 7, 8 and 9 to support student learning at home and in classrooms.

Math Achievement Plan: School Math Facilitators: continued funding to hire School Math Facilitators to work in Grades 3, 6 and 9 classrooms in priority schools.

Mental Health Strategy Supports – Emerging Needs: funding to address emerging needs such as substance abuse prevention, addictions, vaping, cannabis use and body image.

Professional Development for Early Childhood Educators: funding to support professional development and learning sessions for Early Childhood Educators.

Skilled Trades Bursary Program: continuation of funding to provide $1,000 bursaries to students, including adult learners, who will have earned or are earning two credits in a cooperative education program working in a skilled trades placement, have plans to pursue a post-secondary skilled trades pathway, demonstrate leadership in the skilled trades, and have financial and other barriers to completing secondary school.

Special Education Needs Transition Navigators: funding to support improving the educational outcomes for students with special education needs by improving transition practices for students with special education needs and/or disabilities into, during and out of school.

Summer Learning for Students with Special Education Needs: funding to support the transition of students with special education needs.

Summer Mental Health Supports: funding to provide consistent and reliable mental health services to students and ensure the continuity of services over the summer months.

2024-2025 Operating Revenue

Operating Revenue Descriptions

The Ministry of Education provides the majority of operating funding to school boards through the annual Core Education Funding (Core Ed), also known as "the funding formula". The Core Ed (previously described as Grants for Student Needs (GSN)) is a collection of grants described in detail in an annual regulation under the *Education Act*.

Core Education Funding (Core Ed)

Classroom Staffing Fund (CSF) – provides funding to support the majority of staffing in the classroom for all students, including teachers, early childhood educators (ECEs) in kindergarten classrooms and some educational assistants (EAs). Note that the primary source of funding for EAs is the Special Education Fund. This fund is made up of five allocations:

> Per Pupil Allocation – Salary and benefits for classroom staffing.
>
> Language Classroom Staffing Allocation – For classroom-based English-language and French-language instruction staff.
>
> Local Circumstances Staffing Allocation – Additional funding for classroom staffing to recognize variation in costs across school boards such as additional qualifications and experience. Also includes benefits funding.
>
> Indigenous Education Classroom Staffing Allocation – For educators to deliver Indigenous Languages programming and First Nations, Métis, and Inuit Studies courses.
>
> Supplementary Staffing Allocation – Literacy, Numeracy and Other Programs – For classroom-based staff to help students facing barriers to success, including supports for literacy and numeracy.

Learning Resources Fund (LRF) – This fund supports the costs of staffing typically required outside of the classroom to support student needs, such as teacher-librarians, guidance counsellors, mental health workers, school management staff as well as non-staffing classroom costs, such as learning materials and classroom equipment. The LRF comprises the following allocations:

> Per Pupil Allocation – For classroom materials and resources (for example, classroom supplies, textbooks, technological devices) as well as various staff supporting students outside of the classroom (e.g., professionals and para-professionals, teacher-librarians, guidance teachers-counsellors).

Language Supports and Local Circumstances Allocation – Additional funding for classroom materials and resources supporting the implementation of English-language and French-language instruction, as well as for other staff and learning resources that supplement core classroom programming.

Indigenous Education Supports Allocation – For programming and initiatives that address the academic success and well-being of Indigenous students and build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions. This includes funding for an Indigenous Education Lead who is accountable for the implementation of the school board's *Board Action Plan on Indigenous Education.*

Mental Health and Wellness Allocation – For a variety of initiatives and staffing related to student mental health and wellness, including a mental health lead, frontline mental health workers in secondary schools, professional/paraprofessional staff (e.g. psychologists, social workers and child/youth workers), professional development for educators, and work with community partners.

Student Safety and Well-Being Allocation – For activities, staff, and programming focused on promoting well-being and inclusive education, including strengthening positive school climates; supporting suspension/expulsion programming for students; and supporting student engagement, participation and leadership skills development at priority urban high schools.

Continuing Education and Other Programs Allocation – For programs primarily outside the regular day-school program (e.g. tutoring, adult education, summer school) to support student achievement and address learning needs.

School Management Allocation – For administration and leadership and related costs in schools as well as for remote learning instruction.

Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators – For program leadership and to support school boards in offering a wide range of programs tailored to the local needs of their students.

Special Education Fund (SEF) – This fund supports positive outcomes for students with special education needs. This funding is for the additional costs of the programs, services and/or equipment these students may require. The SEF comprises the following four allocations:

Per Pupil Allocation (SEF-PPA) – Base funding to support all students with special education needs. Funding is primarily intended for staffing costs (e.g. teachers, EAs, professional/para-professionals) as well as professional development and learning materials.

Differentiated Needs Allocation – To address the variation among school boards with respect to students with special education needs and the schools board's abilities to meet those needs due to geographic, linguistic and sociodemographic factors.

Complex Supports Allocation – For specialized supports for students with complex special educational needs, including students who require support from more than two full-time board-paid staff at a time due to health and safety needs; children and youth who cannot attend regular school due to their primary need for care, treatment or because of a court order to serve a custody or detention sentence; and students with autism and other special educational needs.

Specialized Equipment Allocation – To assist with the costs of specialized equipment essential to support students with special educational needs.

School Facilities Fund (SFF) – This fund addresses the costs of operating school facilities (including cleaning and utilities), maintaining, renovating and renewing school buildings. It also provides additional support for students in rural and northern communities. The SFF comprises the following allocations:

School Operations Allocation – Addresses the costs of operating school buildings (such as heating, lighting, maintenance, cleaning).

School Renewal Allocation – Addresses the costs of maintaining and renewing school buildings (such as repairs and ventilation and accessibility updates).

Rural and Northern Education Allocation – Dedicated funding to further improve education for students from rural and northern communities.

Student Transportation Fund (STF) – This fund supports the transportation of students to and from home and school. This fund includes three allocations:

Transportation Services Allocation – For the costs required to transport students between home and school, including funding for buses, contracted special-purpose vehicles (CSPVs) and contracted taxis, public transit, local school board priorities and operations, and transition support.

School Bus Rider Safety Training Allocation – For school boards to access standardized school bus rider safety training and courses.

Transportation to Provincial and Demonstration Schools Allocation – To cover expenses for transportation to Provincial and Demonstration schools.

School Board Administration Fund (SBAF) – This fund supports the operations of the school board, including staffing and non-staffing administration expenses, trustees, parent engagement, central bargaining agency fees and data management. This fund includes the following allocations:

Trustees and Parent Engagement Allocation – For trustees and student trustees as well as for parent engagement activities.

Board-Based Staffing Allocation – For school board staff and operations, providing funding for board-level leadership, staff and related supplies and services. The funding recognizes ten core functions that all school boards must perform. These include supports for the salary, benefits and other costs of the Director of Education and other senior administrators, human resources, finance, payroll, purchasing/procurement, and information technology.

Central Employer Bargaining Agency Fees (CEBAF) Allocation – For the fees payable by the school boards to the trustees' association to support labour relations activities, including participating in the central bargaining process.

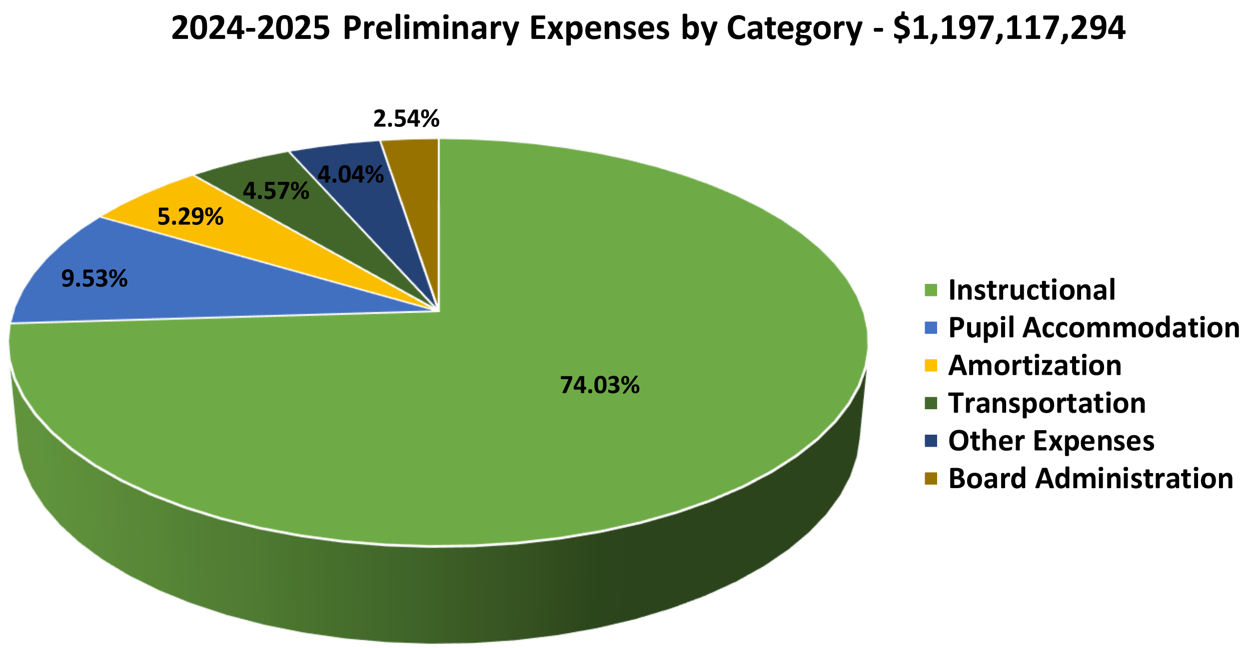
Data Management and Audit Allocation – For a number of school board data management and audit related activities.

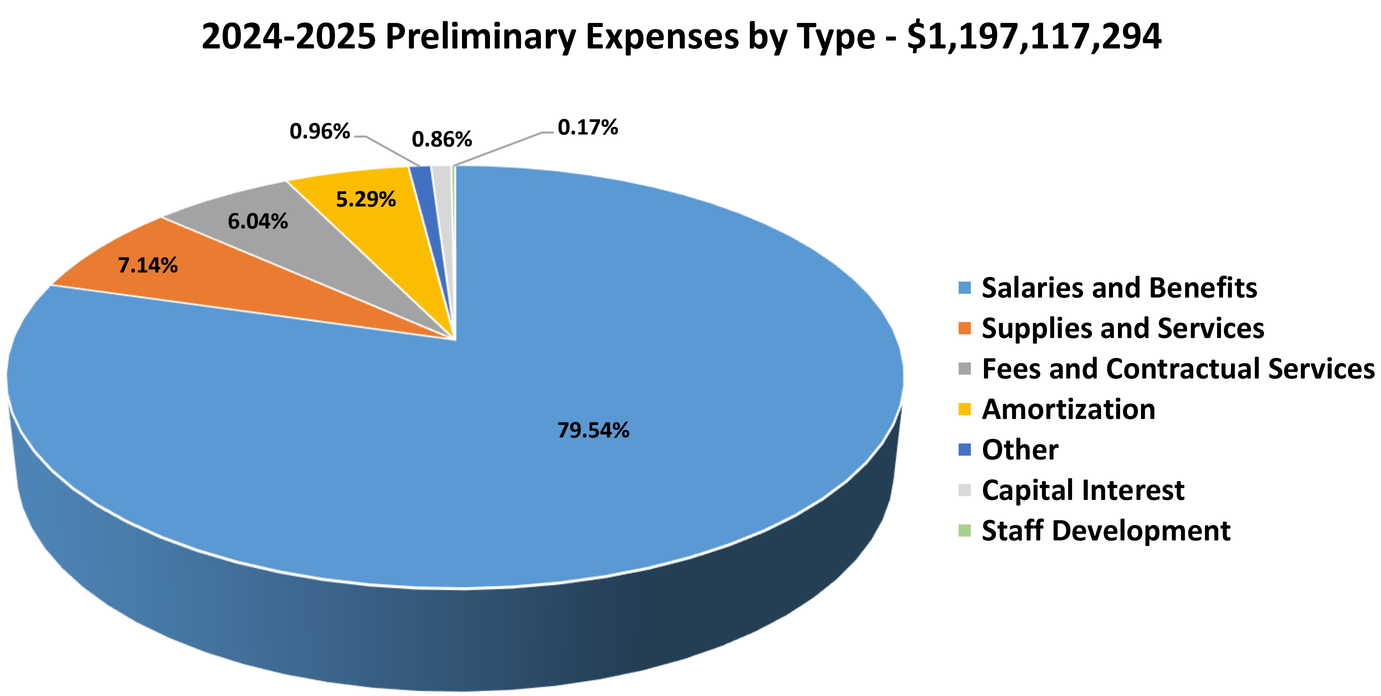
EXPENSE

Summary of Expenses for 2024-2025

EXPENSE CATEGORIES	2024-2025 Preliminary Budget	2023-2024 Approved Budget	Increase / (Decrease)
INSTRUCTIONAL			
Classroom Teachers	575,618,846	558,679,043	16,939,803
Supply Staff	34,751,257	20,932,147	13,819,110
Educational Assistants	64,708,989	60,164,415	4,544,574
Early Childhood Educators	26,936,823	25,723,864	1,212,959
Classroom Computers	8,408,275	9,258,858	(850,583)
Textbooks, Materials, Supplies and Equipment	22,920,552	25,221,474	(2,300,922)
Professionals, Paraprofessionals and Technicians	37,052,840	35,608,230	1,444,610
Library and Guidance	22,330,932	21,404,374	926,558
Staff Development	2,668,808	5,708,958	(3,040,150)
Department Heads	1,238,641	1,234,201	4,440
Coordinators and Consultants	12,387,638	11,572,216	815,422
Principals and Vice-Principals	40,626,924	40,386,247	240,677
School Office - Secretarial and Supplies	25,940,595	24,536,315	1,404,280
Continuing Education	10,644,274	10,997,310	(353,036)
TOTAL INSTRUCTIONAL	**886,235,394**	**851,427,652**	**34,807,742**
ADMINISTRATION			
Trustees	404,222	403,640	582
Directors and Supervisory Officers	3,241,339	2,651,391	589,948
Board Administration	26,728,486	25,571,206	1,157,280
TOTAL ADMINISTRATION	**30,374,047**	**28,626,237**	**1,747,810**
TRANSPORTATION			
Pupil Transportation	54,100,548	52,165,446	1,935,102
Transportation to/from Provincial Schools	664,040	654,335	9,705
TOTAL TRANSPORTATION	**54,764,588**	**52,819,781**	**1,944,807**
PUPIL ACCOMMODATION			
Operations and Maintenance - Schools	103,828,507	96,801,596	7,026,911
Other Pupil Accommodation	10,306,356	8,905,384	1,400,972
TOTAL PUPIL ACCOMMODATION	**114,134,863**	**105,706,980**	**8,427,883**
OTHER			
School Generated Funds	15,007,000	15,007,000	-
Other Non-Operating Expenses	9,861,116	9,806,694	54,422
Provision for Contingencies	23,437,188	13,927,633	9,509,555
TOTAL OTHER	**48,305,304**	**38,741,327**	**9,563,977**
AMORTIZATION	**63,303,098**	**58,109,292**	**5,193,806**
TOTAL EXPENSES	**1,197,117,294**	**1,135,431,269**	**61,686,025**

The charts below summarize the different components of the Board's total expense:





2024-2025 Budgeted Expenses by Category

Classroom Teachers - Elementary	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	406,339,674	378,913,981	27,425,693	Includes increase from movement where applicable; increase attributable to the provincial Bill 124 rates of pay ruling; increases in statutory benefit costs; offset by overall decreases in staffing mainly due to projected elementary enrolment decreases and restricted grants (See Staffing Section for details).
Business Travel	321,600	209,455	112,145	Increase largely due to mileage budget adjustment for Classroom Literacy/Math Support Teachers
	406,661,274	379,123,436	27,537,838	

Classroom Teachers - Secondary	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	168,811,135	179,408,935	(10,597,800)	Includes decrease from grid movement where applicable; overall decreases in staffing mainly due to restricted grants (See Staffing Section for details); offset by the increase attributable to the provincial Bill 124 rates of pay ruling; and increases in statutory benefit costs.
Business Travel	146,437	146,672	(235)	
	168,957,572	179,555,607	(10,598,035)	

Supply (Occasional) Staff	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	34,751,257	20,932,147	13,819,110	Increase attributable to the provincial Bill 124 rates of pay ruling; and increase due to absence utilization trends.
	34,751,257	20,932,147	13,819,110	

Educational Assistants	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	64,708,989	60,164,415	4,544,574	Includes increase from grid movement where applicable; includes an increase to support the ratified Central Collective Agreement; increase attributable to the provincial Bill 124 rates of pay ruling; and increases in statutory benefit costs.
	64,708,989	60,164,415	4,544,574	

Early Childhood Educators	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	26,936,823	25,723,864	1,212,959	Includes increase from grid movement where applicable, increase to support the ratified Central Collective Agreement, increase attributable to the provincial Bill 124 rates of pay ruling; increases in statutory benefit costs; offset by decrease in overall staffing due to kindergarten projected enrolment decrease (See Staffing Section for details).
	26,936,823	25,723,864	1,212,959	

Classroom Computers	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Supplies and Services:				
Data Communication Services	1,724,400	1,621,200	103,200	Increase related to increased costs from internet service providers
Furniture & Equipment	6,683,875	7,637,658	(953,783)	Decrease of $478,000 in Special Education Equipment Amount due to use of Chromebooks versus laptops; decrease of $300,000 for surveillance equipment now funded through Critical Physical Security Infrastructure REP; other reductions based on historical spending
	8,408,275	9,258,858	(850,583)	

Instructional Textbooks, Materials, Supplies & Equipment	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Supplies and Services:				
Textbooks and Learning Materials	679,729	681,149	(1,420)	
School Budgets	9,232,586	9,332,586	(100,000)	
Instructional Supplies	6,481,011	6,732,541	(251,530)	Combination of a significant number of accounts specific to programming with increases and decreases based on historical trends and projected needs - i.e. Summer Mental Health Supports REP - $102K re-allocated for Social Workers and student transportation Counsellors
Instructional Supplies - Board Action Plan Supplemental Amount	1,708,427	3,509,356	(1,800,929)	23/24 included a $3.5m provision for the new Supplemental amount for the Board Action Plan for Indigenous Education. In 24/25 approximately $1.8m of the Supplemental amount was re-allocated to staffing to support Indigenous Education.
Application Software	513,348	321,948	191,400	Increase in software licenses for Grades 7 & 8
Printing and Photocopying	24,675	32,975	(8,300)	
Repairs	202,424	145,650	56,774	Largely due to budget increase for equipment inspections
Data Communication Services	10,000	10,000	-	
Field Trips	500,937	989,107	(488,170)	$300,000 for Specialist High Skills Major re-allocated to Instructional Supplies; $94,000 reduction in centrally supported activities
Furniture and Equipment	1,437,004	1,220,344	216,660	Largely due to the new REP, Critical Physical Security Infrastructure supporting a Vape Sensor pilot and security cameras in schools; offset by a reduction in repairs expense based on historical spending
Total Supplies and Services	20,790,140	22,975,656	(2,185,516)	
Rental Expense	73,650	68,650	5,000	
Fees and Contractual Services	2,035,762	2,156,168	(120,406)	Decrease largely related to end of contractual services
Other	21,000	21,000	-	
	22,920,552	25,221,474	(2,300,922)	

Professionals, Paraprofessionals & Technicians	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	36,468,913	34,933,917	1,534,996	Includes increase from grid movement where applicable; includes an increase to support the ratified Central Collective Agreement; increase attributable to the provincial Bill 124 rates of pay ruling; increases in statutory benefit costs; offset by staffing changes (See Staffing Section for details)
Staff Development	4,000	4,000	-	
Supplies and Services:				
Application Software	58,000	55,000	3,000	
Printing & Photocopying	11,800	11,900	(100)	
Business Travel	237,235	226,568	10,667	
Office Supplies and Services	133,847	223,420	(89,573)	
Furniture and Equipment	55,320	84,700	(29,380)	
Total Supplies and Services	496,202	601,588	(105,386)	
Rental Expense	30,000	15,000	15,000	
Fees and Contractual Services	53,725	53,725	-	
	37,052,840	35,608,230	1,444,610	

Library and Guidance	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	22,286,382	21,359,474	926,908	Includes increase from grid movement where applicable; increase attributable to the provincial Bill 124 rates of pay ruling; increases in statutory benefit costs.
Business Travel	3,900	4,400	(500)	
Supplies and Services	40,000	40,000	-	
Membership Fees	650	500	150	
	22,330,932	21,404,374	926,558	

Staff Development	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	1,747,353	4,342,292	(2,594,939)	Largely due to reduction of prior year carry forward of available Pathways funding and Safe Schools funding
Staff Development	921,455	1,366,666	(445,211)	Reductions based on historical spending
	2,668,808	5,708,958	(3,040,150)	

Department Heads	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	1,238,641	1,234,201	4,440	Includes grid movement where applicable; increase attributable to the provincial Bill 124 rates of pay ruling; increases in statutory benefit costs.
	1,238,641	1,234,201	4,440	

Coordinators and Consultants	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	11,975,625	11,087,779	887,846	Includes increase from grid movement where applicable; increase attributable to the provincial Bill 124 rates of pay ruling; increases in statutory benefit costs; offset by reductions in staffing (See Staffing Section under Learning Coordinators and Student and Teacher Support Services for details).
Staff Development	15,500	11,000	4,500	
Supplies and Services:				
Printing and Photocopying	2,700	1,850	850	
Business Travel	143,975	120,423	23,552	
General Supplies and Services	241,338	255,414	(14,076)	
Furniture and Equipment	7,000	6,250	750	
Total Supplies and Services	395,013	383,937	11,076	
Fees and Contractual Services	1,500	89,500	(88,000)	Decrease related to consulting services for the Multi-Year Strategic Plan. Costs included for 2023-24 only.
	12,387,638	11,572,216	815,422	

Principals and Vice-Principals	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary and Benefits	40,143,784	39,730,894	412,890	Includes increase from grid movement where applicable; increases in statutory benefits; offset by staffing changes (See Staffing Section for details).
Staff Development	375,640	539,853	(164,213)	Decrease largely related to Leadership Development funds that were included as a result of the previous OPC Terms and Conditions
Business Travel	107,500	115,500	(8,000)	
	40,626,924	40,386,247	240,677	

School Office - Secretarial and Supplies	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary and Benefits	22,405,990	21,096,816	1,309,174	Includes increase from grid movement where applicable; increase to support the ratified Central Collective Agreement; increase attributable to the provincial Bill 124 rates of pay ruling; increases in statutory benefit costs; offset by decrease in overall staffing due to projected enrolment decrease (See Staffing Section for details).
Staff Development	18,632	24,632	(6,000)	
Supplies and Services:				
Application Software	17,040	15,705	1,335	
Printing and Photocopying	2,000	2,000	-	
Business Travel	0	2,000	(2,000)	
Telephone	920,610	802,300	118,310	Increase in contractual costs
Office Supplies and Services	1,014,382	974,949	39,433	
Furniture and Equipment	199,320	357,500	(158,180)	Decrease due to planned delay of replacing admin and support staff computers for one year
Total Supplies and Services	2,153,352	2,154,454	(1,102)	
Fees and Contractual Services	1,362,621	1,260,413	102,208	Increase in costs
	25,940,595	24,536,315	1,404,280	

Continuing Education	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	9,655,486	9,510,422	145,064	Includes increase from grid movement where applicable; increase attributable to the provincial Bill 124 rates of pay ruling; increases in statutory benefit costs.
Staff Development	30,550	55,548	(24,998)	
Supplies and Services:				
Textbooks and Learning Materials	110,775	81,264	29,511	
Instructional Supplies	232,119	243,463	(11,344)	
Printing and Photocopying	18,131	15,990	2,141	
Business Travel	16,799	27,422	(10,623)	
Childminding Supplies	134,136	126,364	7,772	
Repairs	500	500	-	
Telephone	2,500	2,500	-	
Data Communication Services	16,500	16,500	-	
Admin Supplies and Services	99,373	321,518	(222,145)	Decrease related to changes in allowable Administrative Fees charged to LINC and ESL
Maintenance Supplies and Services	38,708	20,500	18,208	
Furniture and Equipment	138,816	293,954	(155,138)	Budget adjusted based on cyclical needs for technology - supported by LBS and LINC funding
Total Supplies and Services	808,357	1,149,975	(341,618)	
Rental Expense	66,379	187,959	(121,580)	Decrease related to fewer classes required
Fees and Contractual Services	83,502	93,406	(9,904)	
	10,644,274	10,997,310	(353,036)	

Trustees	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	256,022	251,843	4,179	
Staff Development	77,000	77,600	(600)	
Business Travel	35,000	34,995	5	
	368,022	364,438	3,584	

Director and Supervisory Officers	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	3,043,219	2,469,140	574,079	Includes increase from grid movement; increases in statutory benefits; and realignment of salary allocation related to restricted grants, total FTE unchanged
Staff Development	148,747	134,778	13,969	Increase related to senior team equity training
Association Fees	24,673	31,473	(6,800)	
Business Travel	69,279	81,979	(12,700)	
	3,285,918	2,717,370	568,548	

Board Administration	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary & Benefits	16,567,252	15,933,699	633,553	Includes increase from grid movement where applicable; increase attributable to the provincial Bill 124 rates of pay ruling; increases in statutory benefit costs; offset by decrease in staffing (See Staffing Section for details).
Staff Development	245,548	273,617	(28,069)	
Supplies and Services:				
Parent Engagement	81,000	81,000	-	
Application Software	8,500	18,500	(10,000)	
Printing and Photocopying	185,350	200,150	(14,800)	
Utilities	443,059	411,150	31,909	
Business Travel	182,475	197,631	(15,156)	
Repairs	7,800	7,800	-	
Telephone - Voice	313,400	345,500	(32,100)	
Data Communications Services	356,100	408,600	(52,500)	
Office Supplies and Services	776,870	769,606	7,264	
Staff Recruitment	133,000	134,500	(1,500)	
Maintenance Supplies and Services	247,616	218,700	28,916	
Furniture and Equipment	1,214,636	1,077,625	137,011	Increased capacity needs of Data Centre
Total Supplies and Services	3,949,806	3,870,762	79,044	
Rental Expense	95,747	92,747	3,000	
Fees and Contractual Services	5,562,527	5,054,819	507,708	Increase largely related to uninterruptible power supplies at all sites are reaching end of life - year 1 of 4 year phased replacement plan $400,000 as well as general contractual increases
Other Expenses	299,227	318,785	(19,558)	
	26,720,107	25,544,429	1,175,678	

Transportation	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary and Benefits	1,482,490	1,434,177	48,313	Includes increase from grid movement where applicable; increase attributable to the provincial Bill 124 rates of pay ruling and increases in statutory benefit costs.
Staff Development	16,008	16,240	(232)	
Supplies and Services:				
Supplies and Services	35,190	36,400	(1,210)	
Application Software	3,450	3,500	(50)	
Printing and Photocopying	6,900	7,000	(100)	
Utilities	7,245	7,490	(245)	
Business Travel	4,140	4,200	(60)	
Telephone - Voice	13,800	14,000	(200)	
Furniture and Equipment	16,560	11,200	5,360	
Total Supplies and Services	87,285	83,790	3,495	
Rental Expense	66,240	67,200	(960)	
Fees and Contractual Services	52,448,525	50,564,039	1,884,486	Adjusted for projected contractual increases and anticipated bus routing
	54,100,548	52,165,446	1,935,102	

Operations and Maintenance - Schools	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Salary and Benefits	59,716,107	55,604,009	4,112,098	Includes increase from grid movement where applicable; includes an increase to support the ratified Central Collective Agreement; increase attributable to the provincial Bill 124 rates of pay ruling; increases in statutory benefit costs; increase in staffing (See Staffing Section for details).
Staff Development	161,200	199,842	(38,642)	
Supplies and Services:				
Plant Operations Supplies	2,067,328	1,941,303	126,025	Increases in custodial supplies due to inflation and contractual increases per tenders
Utilities	18,012,186	16,042,687	1,969,499	Increase based on projections
Business Travel	322,000	259,200	62,800	
Repairs	370,000	364,000	6,000	
Office Supplies and Services	211,360	211,360	0	
Maintenance Supplies and Services	10,979,539	10,263,333	716,206	Increase in costs for HVAC and system testing
Furniture and Equipment	742,650	625,000	117,650	Increase for replacement of aging custodial equipment and new equipment
Total Supplies and Services	32,705,063	29,706,883	2,998,180	
Rental Expense	1,137,629	793,281	344,348	Increase largely related to the leasing of portables
Fees and Contractual Services	10,099,908	10,489,981	(390,073)	Decrease is related to planned removal of external cleaning contracts, all schools with the exception of SDCI
Association Fees	8,600	7,600	1,000	
	103,828,507	96,801,596	7,026,911	

Other Pupil Accommodation	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Interest Charges on Capital	10,306,356	8,905,384	1,400,972	Increase due to increased capital spending and increased interest rates - Ministry funded
	10,306,356	8,905,384	1,400,972	

Other Non-Operating Expenses	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
TVEF Salaries and Benefits	258,814	204,392	54,422	
55 School Board Trust	7,976,457	7,976,457	-	
Foundation Funded Expenses	1,430,000	1,430,000	-	
Transfers to Other Boards Tu Puente	195,845	195,845	0	This amount represents the expenses that will be recovered through billings to other participating school boards. An offsetting revenue is also included in the budget.
	9,861,116	9,806,694	54,422	

Provision for Contingencies	Preliminary 2024-2025	Approved 2023-2024	Increase / (Decrease)	Explanation of Increase/(Decrease)
Provision for Contingencies	23,437,188	13,927,633	9,509,555	An annual labour provision of 1.25% is included subject to the outcome and conclusion of negotiations with teachers' federations and non-union education workers whose agreements expired August 31, 2022. This amount is offset by increases to funding benchmarks where applicable.
	23,437,188	13,927,633	9,509,555	

2024-2025 Operating Expenses

Operating Expense Descriptions

This section provides information on each major expense category in the Operating Budget.

Instructional

Classroom Teachers – Salaries and benefits for classroom teachers to support class sizes and preparation time for classroom teachers. Included are Specialist/Student Success teachers, Special Education teachers and English as a Second Language (ESL) teachers. Also includes business travel expenses.

Supply Staff – Salaries and benefits for supply and occasional teachers, educational assistants and early childhood educators hired as a result of an absence. Also included is salaries and benefits for supply and occasional teachers hired in order to provide release time for teachers assisting with school programs such as field trips and student sports activities.

Educational Assistants (EAs) – Salaries and benefits for educational assistants who support teachers in the classroom.

Early Childhood Educators (ECEs) – Salaries and benefits for ECEs in kindergarten classes.

Classroom Computers – Classroom computer hardware and the associated network costs as well as technological devices for student learning.

Textbooks, Materials, Supplies & Equipment – Textbooks and learning materials required to meet the learning expectations of the curriculum may include workbooks, resource materials, science supplies, lab material kits, library materials, instructional software, other digital learning tools, technology supporting remote and online education, internet expenses as well as materials used in the classroom to facilitate effective learning, including classroom equipment.

Professionals, Paraprofessionals and Technicians – Salaries and benefits for staff who provide support services to students and teachers, such as attendance counsellors, lunchroom supervisors, social workers, psychologists, psychometrists, speech pathologists and computer technicians. Also includes their expenditures for various supplies and services such as business travel, office supplies and furniture and equipment.

Library and Guidance – Salaries and benefits for teacher librarians as well as guidance teachers. Also includes expenses for various supplies and services.

Staff Development – Salaries and benefits for supply teachers, EAs and ECEs hired in order to provide release time to participate in professional development or in-service activities. Includes professional development expenses such as registration or tuition fees, transportation, accommodation, etc. as well as fees paid by the board that are required by employees to maintain their professional status.

Department Heads – Department head allowances in secondary schools.

Coordinators and Consultants – Salaries and benefits for teacher consultants and coordinators who assist teachers in developing classroom programming or who work with individual students. Also includes expenses for various supplies and services such as business travel, office supplies and furniture and equipment as well as staff development.

Principals and Vice-Principals – Salaries, benefits, business travel and staff development for principals and vice-principals.

School Office – Salaries, benefits, business travel and staff development for in-school office support staff as well as supplies for school administration purposes.

Continuing Education – Salaries and benefits for Continuing Education principal, vice-principals, teachers, instructors, support staff, required supplies and learning materials and rental expenses.

Administration

Trustees – Trustee honoraria, expenses, and professional development.

Directors and Supervisory Officers – Salaries and benefits for the director of education and supervisory officers. Also includes professional development and membership fees.

Board Administration – Salaries, benefits, staff development and various supplies and services for senior executives, human resource staff, finance staff, payroll staff, purchasing and procurement staff, information technology staff as well as other administration supports.

Transportation

Pupil Transportation – Salaries and benefits for staff and administrative expenses associated with the transportation consortia. Includes the cost to transport students to and from school, including transportation of students with special needs.

Transportation to/from Provincial Schools – Transportation funding to cover expenditures for transportation to Provincial and Demonstration schools. These schools include Robarts School for the Deaf and W. Ross Macdonald School.

Pupil Accommodation

Operations and Maintenance – Schools – Salaries, benefits and staff development for custodial and maintenance staff. Includes school operating expenses such as heating, lighting, maintenance and cleaning of schools.

Other Pupil Accommodation – Capital loan interest.

Other

School Generated Funds – School-related activities and resources for students associated with the funds collected and/or generated at the school level.

Other Non-Operating Expenses – Salaries and benefits for staff supporting the Thames Valley Education Foundation. Also includes the expense related to the "55 School Board Trust". This trust was created in 2003 to refinance without recourse the outstanding not permanently financed debt of participating boards who are beneficiaries of the trust. An equal amount of revenue is allocated to the Board annually through the Core Education grants to offset this expense.

Provision for Contingencies - The Provision for Contingency represents a labour provision included for the 2022-2023, 2023-2024 and 2024-2025 school year for teacher salary benchmarks and non-union education workers whose agreements expired August 31, 2022. These funds, subject to the outcome and conclusion of negotiations, are to be included as budgeted expenses and used to help manage labour costs when they are confirmed.

Amortization – Allocation of the costs of tangible capital assets and their associated retirement obligations over the estimated useful life of the tangible capital asset.

STAFFING

Staffing Changes for 2024-2025

Staffing Categories	2023-2024 Approved Budget FTE	2023-2024 Revised Estimates FTE	2024-2025 Budget FTE	Increase / (Decrease) in FTE 2023-2024 Approved Budget to 2024-2025 Budget	Increase / (Decrease) in FTE 2023-2024 Revised Estimates to 2024-2025 Budget	Comments - 2023-2024 Revised Estimates to 2024-2025 Budget*
Elementary Teachers - Classroom (Including Library and Guidance, Learning Support Teachers and Special Education Classes)	3,619.9	3,627.2	3,579.7	(40.2)	(47.5)	• Decrease of (16.7) FTE due to projected enrolment; • Decrease of (10.4) FTE Elementary Teachers related to Restricted Grants (Foster Resilience & Mental Well-Being, Safe Schools: Prevention and Program Support); • Decrease of (1.0) FTE Elementary Teacher, English as a Second Language (ESL) holdback reclassified to Secondary Teacher on Special Assignment, ESL and decrease of (3.0) FTE Elementary Teacher, English as a Second Language (ESL) holdback; • Decrease of (2.6) FTE Elementary Teachers, Special Education Classes reclassified to Secondary Teachers, Special Education Classes and decrease of (2.2) FTE Elementary Teachers, Special Education Classes due to projected enrolment; • Decrease of (12.0) FTE Elementary Classroom Literacy Support Teachers related to Restricted Grants (Education Staff to Support Reading Interventions, Tutoring carryforward); • Increase of 0.4 FTE for the Education and Community Partnership Program (ECPP).

Staffing Changes for 2024-2025

Staffing Categories	2023-2024 Approved Budget FTE	2023-2024 Revised Estimates FTE	2024-2025 Budget FTE	Increase / (Decrease) in FTE 2023-2024 Approved Budget to 2024-2025 Budget	Increase / (Decrease) in FTE 2023-2024 Revised Estimates to 2024-2025 Budget	Comments - 2023-2024 Revised Estimates to 2024-2025 Budget*
Secondary Teachers - Classroom (Including Library and Guidance, Learning Support Teachers and Special Education Classes)	1,696.7	1,678.3	1,675.5	(21.2)	(2.8)	• Decrease of (9.1) FTE due to projected enrolment; • Decrease of (1.0) FTE Secondary Teacher, ESL holdback reclassified to Secondary Teacher on Special Assignment, ESL and decrease of (1.0) FTE Secondary Teacher, ESL holdback reclassified to Learning Coordinator, Multilingual/Special Education; • Decrease of (2.0) FTE for the Education and Community Partnership Program (ECPP); • Increase of 0.2 FTE Secondary Indigenous Language Teacher due to system needs; • Increase of 2.6 FTE Secondary Teachers, Special Education Classes reclassified from Elementary Teachers, Special Education Classes; • Increase of 7.0 FTE Alternative Education Teachers reclassified from Secondary Teachers- Restricted Grant Funded and increase of 0.5 FTE Alternative Education Teachers due to system needs.
Elementary Teachers - Restricted Grant Funded Teachers, Itinerant, Teachers on Special Assignment (TOSAs) (TOSAs - *A member of Learning Support Services who works collaboratively with school teams, and at a system level, to provide training and support in regards to teaching, assessments and other areas of identified need*)	84.3	84.8	73.4	(10.9)	(11.4)	• Decrease of (14.0) FTE Destreaming Teachers related to a Restricted Grant (Staffing to Support Destreaming and Transitions to High School); • Decrease of (2.0) FTE Elementary Special Education TOSA; • Decrease of (1.0) FTE Elementary TOSA, Assistive Technology reclassified to Secondary TOSA, Assistive Technology; • Increase of 0.6 FTE Elementary Indigenous Support Teacher related to a Restricted Grant (Indigenous Board Action Plan - Supplement); • Increase of 5.0 FTE TOSA, Indigenous related to a Restricted Grant (Indigenous Board Action Plan - Supplement).

Staffing Changes for 2024-2025

Staffing Categories	2023-2024 Approved Budget FTE	2023-2024 Revised Estimates FTE	2024-2025 Budget FTE	Increase / (Decrease) in FTE 2023-2024 Approved Budget to 2024-2025 Budget	Increase / (Decrease) in FTE 2023-2024 Revised Estimates to 2024-2025 Budget	Comments - 2023-2024 Revised Estimates to 2024-2025 Budget*
Secondary Teachers - Restricted Grant Funded Teachers, Itinerant, TOSAs	42.4	47.0	25.5	(16.9)	(21.5)	• Decrease of (18.4) FTE Destreaming Teachers related to a Restricted Grant (Staffing to Support Destreaming and Transitions to High School); • Decrease of (0.7) FTE related to Restricted Grants (Pathways, Specialist High Skills Major, Urban Priorities); • Decrease of (7.0) FTE Alternative Education Teachers reclassified to Secondary Teachers - Classroom; • Increase of 1.0 FTE Secondary TOSA, Assistive Technology reclassified from Elementary TOSA, Assistive; • Increase of 1.0 FTE Secondary TOSA, ESL reclassification of Elementary Teacher, ESL holdback and increase of 1.0 FTE Secondary TOSA, ESL reclassification of Secondary Teacher, ESL holdback; • Increase of 1.6 FTE Secondary Teachers for Indigenous Students related to Restricted Grants (Indigenous Board Action Plan, Indigenous Board Action Plan - Supplement).
Educational Assistants (EAs)	1,053.2	1,053.2	1,051.2	(2.0)	(2.0)	• Decrease of (2.0) FTE EA Non-Special Education General Allocation.
Early Childhood Educators (ECEs)	436.0	436.5	419.0	(17.0)	(17.5)	• Decrease due to projected enrolment.
Clerical - Schools (Including Continuing Education)	326.5	326.5	322.5	(4.0)	(4.0)	• Decrease due to projected enrolment.
Elementary Principals	131.0	131.0	131.0	-	-	
Secondary Principals (Including Continuing Education)	31.0	30.0	29.0	(2.0)	(1.0)	• Decrease due to consolidation of Continuing Education and Alternative Education Principal positions.

Staffing Changes for 2024-2025

Staffing Categories	2023-2024 Approved Budget FTE	2023-2024 Revised Estimates FTE	2024-2025 Budget FTE	Increase / (Decrease) in FTE 2023-2024 Approved Budget to 2024-2025 Budget	Increase / (Decrease) in FTE 2023-2024 Revised Estimates to 2024-2025 Budget	Comments - 2023-2024 Revised Estimates to 2024-2025 Budget*
Elementary Vice-Principals	76.2	76.4	76.4	0.2	-	
Secondary Vice-Principals (Including Continuing Education)	43.0	43.5	43.0	-	(0.5)	• Decrease due to projected enrolment.
School Counselling and Social Work Services	108.0	108.7	108.1	0.1	(0.6)	• Decrease (1.9) FTE School Support Counsellors related to a Restricted Grant (Safe Schools); • Decrease of (0.9) FTE Social Worker related to Restricted Grants (Safe and Clean Schools Supplement, Supporting Student Mental Health); • Increase of 1.0 FTE Professional Services Manager reclassified from Speech Services; • Increase of 1.0 FTE Social Worker reclassified from 1.0 FTE Psychologist paid from a Restricted Grant (Mental Health Workers - Special Education Portion); • Increase of 0.2 FTE Indigenous Counsellor from a Restricted Grant (Indigenous Board Action Plan - Supplement).
Psychological Services	32.6	32.6	28.6	(4.0)	(4.0)	• Decrease of (1.0) FTE Psychologist reclassified to Social Worker paid from a Restricted Grant (Mental Health Workers - Special Education Portion); • Decrease of (2.0) FTE Psychologists and (1.0) FTE Psychological Associate for historically unfilled positions.
Speech Services	49.3	49.3	45.3	(4.0)	(4.0)	• Decrease of (1.0) FTE Professional Services Manager reclassified to School Counselling and Social Work Services; • Decrease of (1.0) FTE Speech Language Pathologist related to a Restricted Grant (Pathways); • Decrease of (2.0) FTE Speech Language Pathologists for historically unfilled positions.

Staffing Changes for 2024-2025

Staffing Categories	2023-2024 Approved Budget FTE	2023-2024 Revised Estimates FTE	2024-2025 Budget FTE	Increase / (Decrease) in FTE 2023-2024 Approved Budget to 2024-2025 Budget	Increase / (Decrease) in FTE 2023-2024 Revised Estimates to 2024-2025 Budget	Comments - 2023-2024 Revised Estimates to 2024-2025 Budget*
Computer Services	95.1	95.1	92.1	(3.0)	(3.0)	• Decrease of (1.0) FTE SIS Coordinator and decrease of (2.0) FTE SIS Analysts related to the Student Information System (SIS) project due to reduction of implementation team.
Learning Coordinators *(A member of the Learning Support Services team, who assist Superintendents, Principals, and staff in the implementation of Ministry and system program initiatives)*	48.0	50.0	48.5	0.5	(1.5)	• Decrease of (1.0) FTE Learning Coordinator, Environmental Education, Science & Technology and Experiential Learning; • Decrease of (1.0) FTE Learning Coordinator, Learning Technologies & Library; • Decrease of (1.0) FTE Learning Coordinator, Literacy; • Decrease of (1.0) FTE Learning Coordinator, Mathematics; • Decrease of (0.5) FTE Learning Coordinator, Student Information System and eLearning; • Decrease of (1.0) FTE Learning Coordinator, Literacy related to a Restricted Grant (Pathways); • Increase of 1.0 FTE Learning Coordinator, Pathways related to a Restricted Grant (Pathways); • Increase of 1.0 FTE Learning Coordinator, Multilingual/Special Education reclassified from Secondary Teacher, ESL holdback; • Increase of 2.0 FTE Learning Coordinators related to a Restricted Grant (Indigenous Board Action Plan - Supplement) for 1.0 FTE Indigenous Literacy and 1.0 FTE Indigenous Mathematics.

Staffing Changes for 2024-2025

Staffing Categories	2023-2024 Approved Budget FTE	2023-2024 Revised Estimates FTE	2024-2025 Budget FTE	Increase / (Decrease) in FTE 2023-2024 Approved Budget to 2024-2025 Budget	Increase / (Decrease) in FTE 2023-2024 Revised Estimates to 2024-2025 Budget	Comments - 2023-2024 Revised Estimates to 2024-2025 Budget*
System Principals *(A member of a department team, the System Principal assists in the establishment of departmental policies and is accountable for development, implementation and review, supervision of staff and budgetary development and expenditures, as well as duties specific to the assignment)*	11.0	11.0	11.0	-	-	
Student and Teacher Support Services	70.8	72.1	67.5	(3.3)	(4.6)	• Decrease of (1.0) FTE OnSIS Assistant; • Decrease of (3.0) FTE Learning Support Services Assistants; • Decrease of (1.0) FTE Research Associate related to the Student Information System project; • Increase of 0.4 FTE Research Associate related to a Restricted Grant (Mental Health Worker Allocation).
Board Administration and Governance	185.8	185.8	183.8	(2.0)	(2.0)	• Decrease of (1.0) FTE Business Department staff; • Decrease of (1.0) FTE Assistant.
Facility Services, Capital Projects, Capital Planning	728.1	728.1	731.1	3.0	3.0	• Increase of 2.0 FTE Custodians through insourcing third party contract services; • Increase of 1.0 FTE Project Manager, Capital Projects due to the Spring's 3 school approvals, resulting in 8 major capital projects ($191M) for completion by 2026-2027, in addition to annual school renewal projects (~$65M) and 40 portable moves.
TOTAL	8,868.9	8,867.1	8,742.2	(126.7)	(124.9)	

* Comments on the changes between 2023-2024 Approved Budget to 2023-2024 Revised Estimates are disclosed in the subsequent pages.

Staffing Changes Between Approved Budget 2023-2024 and Revised Estimates 2023-2024

Staffing Categories	2023-2024 Approved Budget FTE*	2023-2024 Revised Estimates FTE	Increase / (Decrease) in FTE 2023-2024 Approved Budget to 2023-2024 Revised Estimates	Comments - 2023-2024 Approved Budget to 2023-2024 Revised Estimates
Elementary Teachers - Classroom (Including Library and Guidance, Learning Support Teachers and Special Education Classes)	3,619.9	3,627.2	7.3	• Increase of 1.0 FTE for the Education and Community Partnership Program (ECPP); • Increase of 1.9 FTE Classroom Literacy Support Teachers related to a Restricted Grant (Ontario Focused Intervention Program carryforward); • Increase of 10.4 FTE Elementary Teachers related to a Restricted Grant (Foster Resilience & Mental Well-Being, Safe Schools: Prevention and Program Support); • Decrease of (3.0) FTE due to enrolment; • Decrease of (3.0) FTE English as a Second Language (ESL) Elementary Teachers reclassified to ESL Elementary Teachers on Special Assignment.
Secondary Teachers - Classroom (Including Library and Guidance, Learning Support Teachers and Special Education Classes)	1,696.7	1,678.3	(18.4)	• Decrease of (17.4) FTE due to enrolment; • Decrease of (1.0) FTE for the Education and Community Partnership Program (ECPP).
Elementary Teachers - Restricted Grant Funded Teachers, Teachers on Special Assignment (TOSAs), Itinerant	84.3	84.8	0.5	• Increase of 3.0 FTE Elementary TOSAs, ESL reclassified from Elementary Teachers, ESL; • Increase of 1.0 FTE Elementary TOSA, Assistive Technology reclassified from Secondary TOSA, Assistive Technology; • Decrease of (3.5) FTE Elementary Teachers reclassified to Secondary Teachers related to a Restricted Grant (Support Destreaming and Transitions to High School).

Staffing Changes Between Approved Budget 2023-2024 and Revised Estimates 2023-2024

Staffing Categories	2023-2024 Approved Budget FTE*	2023-2024 Revised Estimates FTE	Increase / (Decrease) in FTE 2023-2024 Approved Budget to 2023-2024 Revised Estimates	Comments - 2023-2024 Approved Budget to 2023-2024 Revised Estimates
Secondary Teachers - Restricted Grant Funded Teachers, TOSAs, Itinerant	42.4	47.0	4.6	• Increase of 1.0 FTE TOSA, eLearning; • Increase 2.1 FTE TOSA related to Restricted Grants (Pathways Deferred Revenue, Urban Priorities); • Increase of 3.5 FTE Secondary Teachers reclassified from Elementary Teachers related to a Restricted Grant (Support Destreaming and Transitions to High School); • Decrease of (1.0) FTE Secondary TOSA, Assistive Technology reclassified to Elementary TOSA, Assistive Technology; • Decrease of (1.0) FTE TOSA, Indigenous Education reclassified to Learning Coordinator, Indigenous Education 7-12.
Educational Assistants (EAs)	1,053.2	1,053.2	-	
Early Childhood Educators (ECEs)	436.0	436.5	0.5	• Increase due to system needs.
Clerical - Schools (Including Continuing Education)	326.5	326.5	-	
Elementary Principals	131.0	131.0	-	
Secondary Principals (Including Continuing Education)	31.0	30.0	(1.0)	• Decrease (1.0) FTE due to Tu Puente position transferred to a new host board.
Elementary Vice-Principals	76.2	76.4	0.2	• Increase due to system needs.
Secondary Vice-Principals (Including Continuing Education)	43.0	43.5	0.5	• Increase due to system needs.
School Counselling and Social Work Services	108.0	108.7	0.7	• Increase of 0.7 FTE related to Restricted Grants (Foster Resilience & Mental Well-Being, Pathways Deferred Revenue, Urban Priorities).

Staffing Changes Between Approved Budget 2023-2024 and Revised Estimates 2023-2024

Staffing Categories	2023-2024 Approved Budget FTE*	2023-2024 Revised Estimates FTE	Increase / (Decrease) in FTE 2023-2024 Approved Budget to 2023-2024 Revised Estimates	Comments - 2023-2024 Approved Budget to 2023-2024 Revised Estimates
Psychological Services	32.6	32.6	-	
Speech Services	49.3	49.3	-	
Computer Services	95.1	95.1	-	
Learning Coordinators	48.0	50.0	2.0	• Increase of 1.0 FTE Learning Coordinator, Indigenous Education 7-12 reclassified from Secondary TOSA, Indigenous Education; • Increase of 1.0 FTE Learning Coordinator, Literacy related to a Restricted Grant (Indigenous Education Action Plan).
System Principals	11.0	11.0	-	
Student and Teacher Support Services	70.8	72.1	1.3	• Increase of 1.0 FTE Graduation Coach related to a Restricted Grant (Graduation Coach Program for Black Students); • Increase of 0.3 FTE Research Associate related to a Restricted Grant (Managing Information for Student Achievement).
Board Administration and Governance	185.8	185.8	-	
Facility Services, Capital Projects, Capital Planning	728.1	728.1	-	
TOTAL	8,868.9	8,867.1	(1.8)	

* Disclosed 2023-2024 Approved Budget FTE revised to reflect staffing included in the approved budget but after the publication of the 2023-2024 Budget Binder.

Supports for Students Fund Staffing

Staff Hired Through Ministry of Education Funding Within Centrally Negotiated Collective Agreements

Position	2023-2024 Approved Budget FTE	2024-2025 Budget FTE	Increase / (Decrease) in FTE 2023-2024 Approved Budget to 2024-2025 Budget
ETFO - Teachers			
Assistive Technology Teachers on Special Assignment	2.00	2.00	-
Classroom Literacy Support Teachers	9.20	9.20	-
Learning Coordinator, School & Well Being	1.00	1.00	-
Learning Support Teachers	12.60	12.60	-
Mental Health Teachers on Special Assignment	3.00	3.00	-
	27.80	27.80	-
OSSTF - Teachers			
Alternative Education Allocation Teachers	-	0.50	0.50
Classroom Teachers Beyond Allocation	6.50	6.00	(0.50)
Learning Support Teachers	4.00	4.00	-
Student Success Teachers - Indigenous Students	1.33	1.33	-
	11.83	11.83	-
OSSTF - Professional Student Services Personnel			
Social Workers	1.50	1.50	-
Speech-Language Pathologists	1.50	1.50	-
	3.00	3.00	-
CUPE 4222A			
Carpenters/Electricians/General Maintenance/Plumbers	6.00	6.00	-
Floater Custodians	4.00	4.00	-
Technical Support Analysts/Device Management Specialists	3.00	3.00	-
	13.00	13.00	-
CUPE 4222B			
Facilities Services Clerical	1.00	1.00	-
School Secretaries	5.00	5.00	-
Finance School Secretarial	1.00	1.00	-
Library Clerical	1.00	1.00	-
OnSIS Support Analyst	2.00	2.00	-
	10.00	10.00	-
CUPE 7575			
Educational Assistants	34.50	34.50	-
TOTAL			
	100.13	100.13	-

SPECIAL EDUCATION

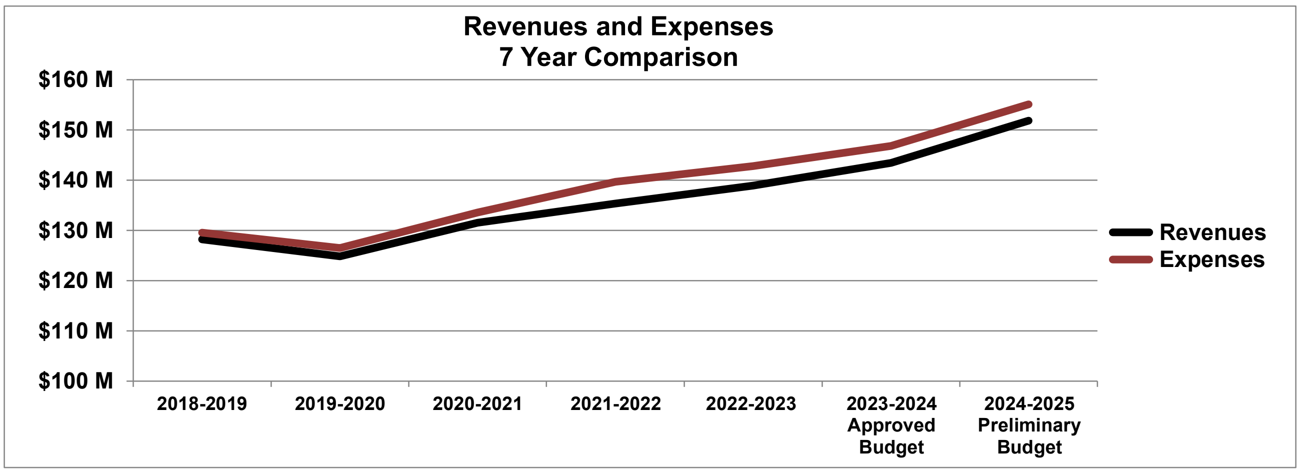
Special Education Projected Deficit

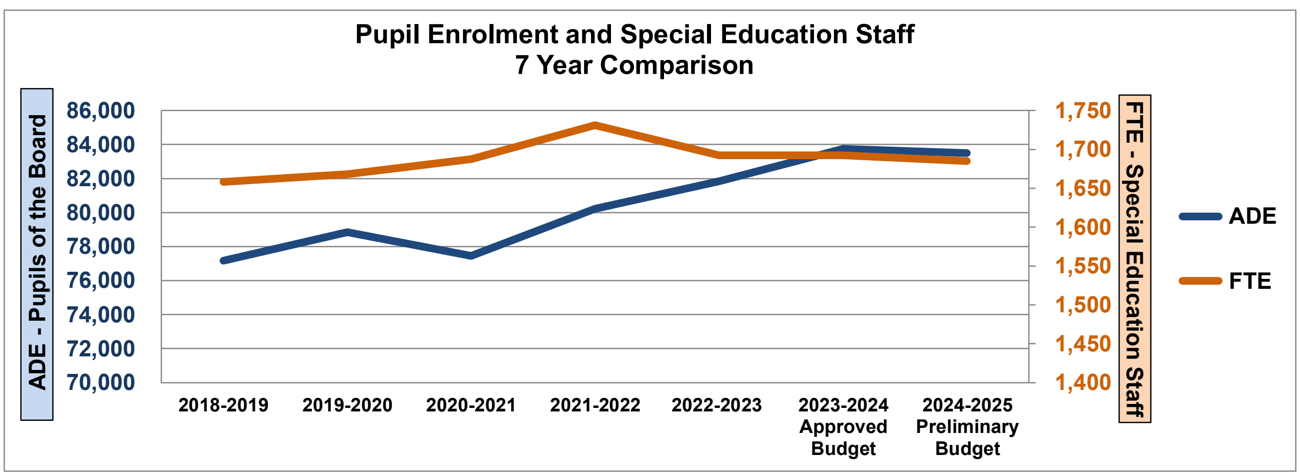
		2023-2024 Approved Budget	2024-2025 Preliminary Budget	Increase/ (Decrease)
	Average Daily Enrolment - Pupils of the Board	**83,751**	**83,500**	**(252)**
Revenues				
R1.	Special Education Fund - Per Pupil Allocation (SEF-PPA)	70,536,494	71,544,963	1,008,469
R2.	Specialized Equipment Allocation (SEA) - Per Pupil	3,324,907	4,466,834	1,141,927
R3.	Specialized Equipment Allocation (SEA) - Claim Based	1,295,400	800,000	(495,400)
R4.	Differentiated Needs Allocation (DNA)	47,140,630	47,923,900	783,270
R5.	Special Incidence Portion (SIP)	1,209,726	1,480,678	270,952
R6.	Behaviour Expertise	1,124,208	1,143,247	19,039
R7.	Other Enveloped Grants	2,224,051	2,541,786	317,735
R8.	Education and Community Partnership Programs (ECPP)	4,039,126	4,136,989	97,863
R9.	Pupils in Special Education Classrooms Allocation	6,148,651	5,140,565	(1,008,086)
R10.	Maternity Leave & Sick Leave Allocation	147,087	129,978	(17,109)
R11.	Benefits Trust Funding Allocation	2,589,784	2,897,091	307,307
R12.	Supports for Students	3,662,847	3,662,952	105
R13.	2023-24 Deferred Revenue	-	783,288	783,288
R14.	Bill 124 Remedy Provision	-	5,170,106	5,170,106
	Total Revenues	**143,442,911**	**151,822,377**	**8,379,466**
Expenses				
E1.	Permanent Teacher Compensation	57,139,404	59,931,601	2,792,197
E2.	Occasional Teacher Compensation	3,020,509	2,999,190	(21,319)
E3.	Educational Assistants Compensation	59,032,783	64,544,150	5,511,367
E4.	Coordinators/Consultants Compensation	1,729,986	1,749,351	19,365
E5.	Professionals/Para-Professionals Compensation	11,185,941	11,192,715	6,774
E6.	Behavioural Expertise	1,124,208	1,092,022	(32,186)
E7.	Other Enveloped Grants	2,224,051	2,541,786	317,735
E8.	Education and Community Partnership Programs (ECPP)	4,039,126	4,136,989	97,863
E9.	Department Operating Expenses	1,447,765	1,408,485	(39,280)
E10.	Specialized Equipment Allocation (SEA) - Per Pupil	4,300,446	4,700,000	399,554
E11.	Specialized Equipment Allocation (SEA) - Claim Based	1,525,000	800,000	(725,000)
	Total Expenses	**146,769,219**	**155,096,289**	**8,327,070**
Projected Deficit		**(3,326,308)**	**(3,273,912)**	**52,396**
	Mental Health	44,000	27,000	(17,000)
Projected Deficit		**(3,370,308)**	**(3,300,912)**	**69,396**

Special Education Projected Deficit

	ADE	Change from Prior Year	*FTE	Change from Prior Year	Revenues	Expenses	Deficit
2018-2019	77,170	1.9%	1,658	9.4%	128,228,112	129,577,344	(1,349,232)
2019-2020	78,837	2.2%	1,668	0.6%	124,842,747	126,476,083	(1,633,336)
2020-2021	77,451	-1.8%	1,688	1.2%	131,559,677	133,537,024	(1,977,347)
2021-2022	80,220	3.6%	1,731	2.6%	135,346,930	139,701,816	(4,354,886)
2022-2023	81,852	2.0%	1,692	-2.2%	138,935,707	142,820,978	(3,885,271)
2023-2024 Approved Budget	83,751	2.3%	1,692	0.0%	143,442,911	146,813,219	(3,370,308)
2024-2025 Preliminary Budget	**83,500**	**-0.3%**	**1,685**	**-0.4%**	**151,822,377**	**155,123,289**	**(3,300,912)**

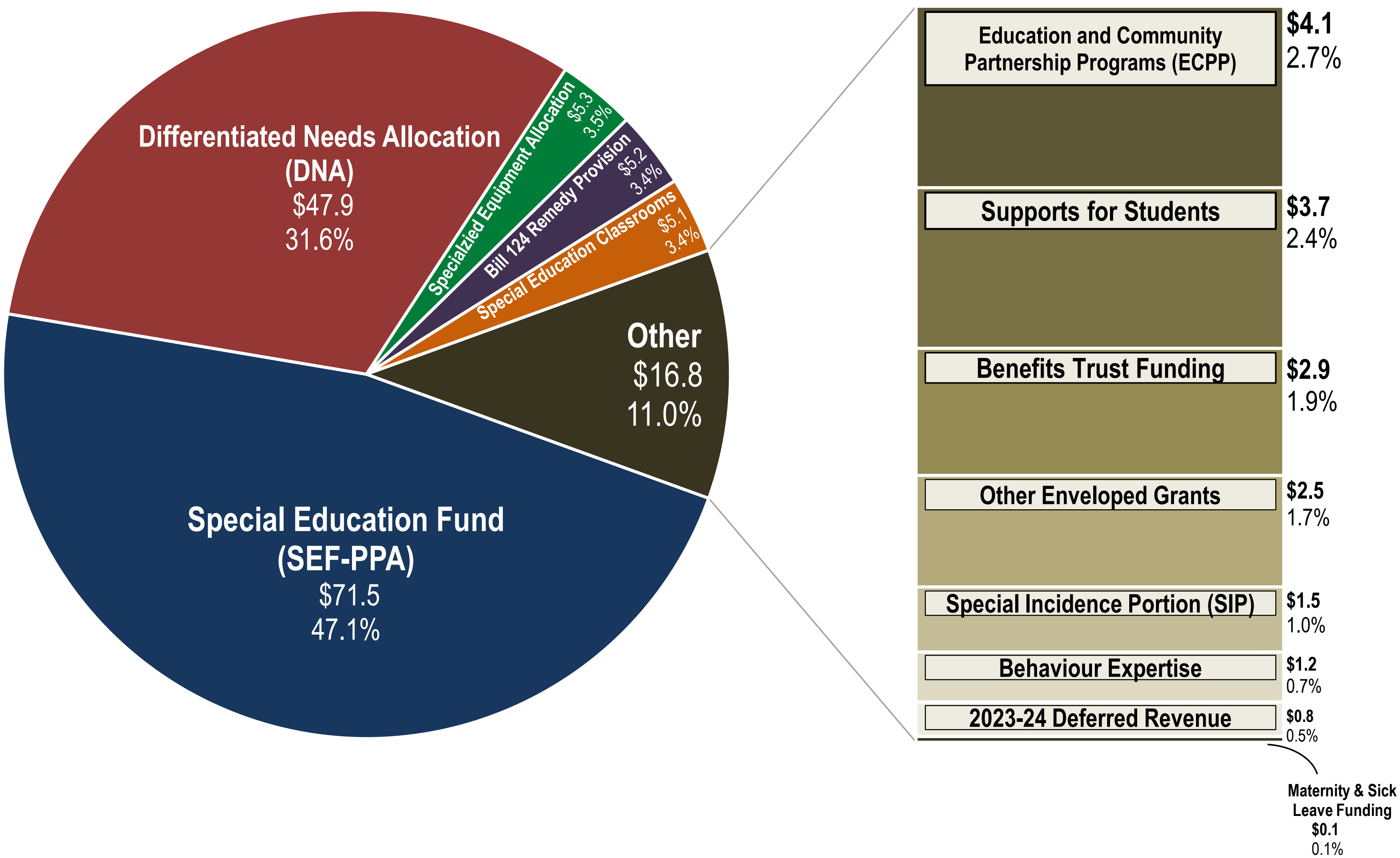
*Includes all Special Education Staff except for ECPP





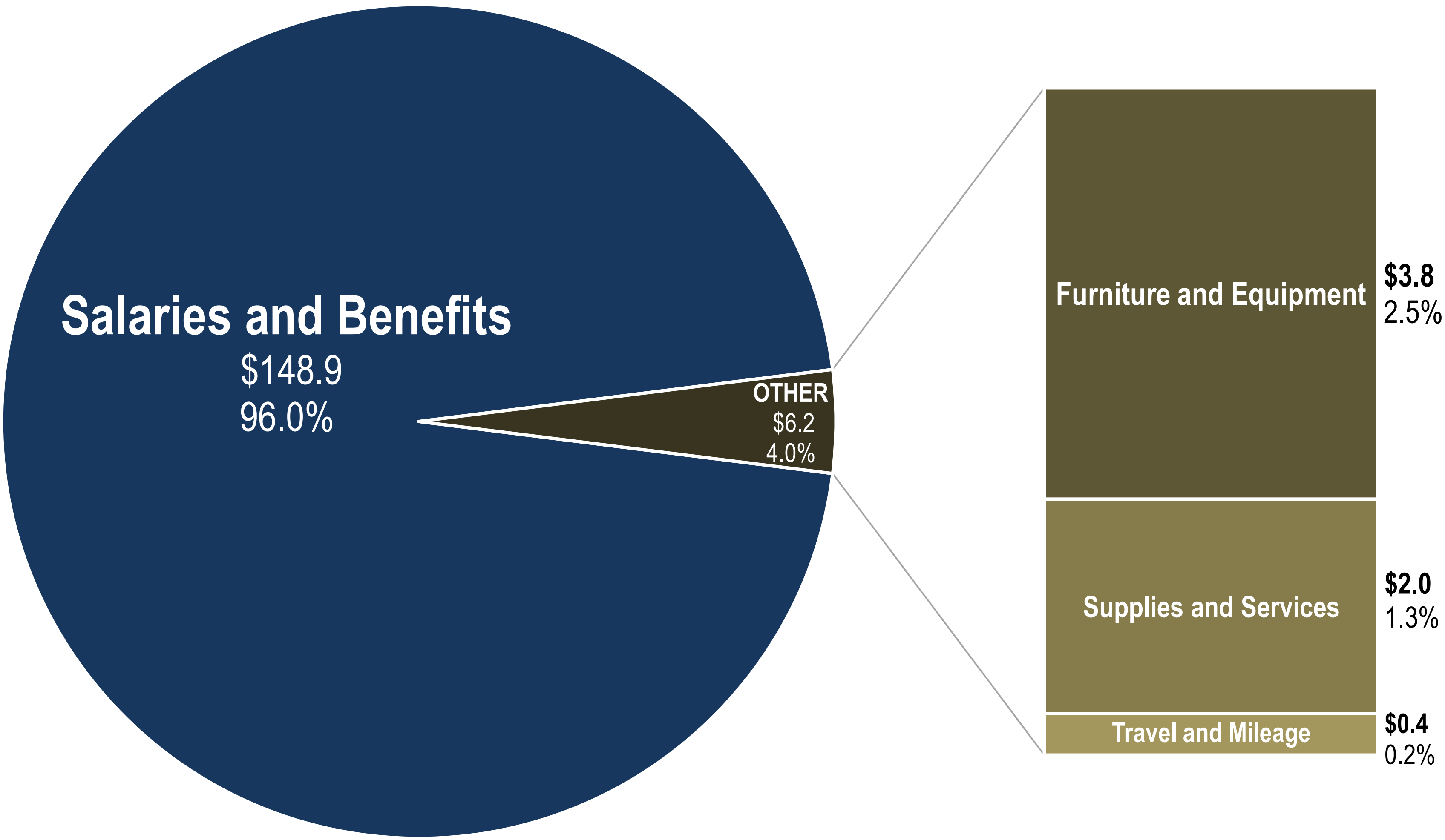
Special Education Revenues

2024-2025 Preliminary Budget
(in Millions)



Special Education Expenses

2024-2025 Preliminary Budget
(in Millions)



Special Education Permanent Staffing Allocation

Special Education Staff	2023-2024 Approved Budget FTE	2024-2025 Budget FTE		
		Elementary	Secondary	Total
Teaching Staff				
Learning Support Teachers	277.95	217.40	60.55	277.95
Teachers for Special Education Classes				
Developmental Education Classes	121.00	29.00	90.00	119.00
Gifted Special Education Classes (Elem.)/(Sec.)	8.70	4.00	4.70	8.70
Autism Spectrum Disorder Special Education Classes (Elem.)/Resource Withdrawal (Sec.)	12.00	6.00	6.00	12.00
Autism Spectrum Disorder Special Education Classes Pilot (Sec.)	-	-	1.00	1.00
Deaf & Hard of Hearing Special Education Classes (Elem.)/Resource Withdrawal (Sec.)	3.00	2.00	1.00	3.00
Transition Classes (Elem.)/Resource Withdrawal (Sec.)	11.00	6.00	5.00	11.00
Accelerate Special Education Classes (Elem. - Junior)	4.00	3.00	-	3.00
Total Number of Special Education Classroom Teachers	**159.70**	**50.00**	**107.70**	**157.70**
Special Education Classes (Prep.)	43.61	9.76	33.71	43.47
Total Special Education Classes Staffing (Classroom Teachers/Prep.)	**203.31**	**59.76**	**141.41**	**201.17**
Other Special Education Teachers				
Itinerant Teachers (Hearing – 7.00, Vision – 12.00)	19.00	19.00	-	19.00
Special Education Teachers on Special Assignment (TOSA)	21.00	16.00	3.00	19.00
Assistive Technology TOSA	9.00	8.00	1.00	9.00
Learning Coordinators	12.00	8.00	4.00	12.00
System Principals	2.00			2.00
Educational Assistants				
Educational Assistants	988.15	767.15	221.00	988.15
Special Incident Portion (SIP)	42.00	18.00	24.00	42.00
Total Educational Assistants	**1030.15**	**785.15**	**245.00**	**1030.15**
Computer Technicians				
Technical Support Analysts (TSA)	5.50			5.50
Other Professional Resource Staff				
Psychological Services	31.80			28.80
Speech-Language Services	36.50			36.50
Audiologist	1.00			1.00
Professional Services Manager	1.00			1.00
Social Work / School Support Counselling	29.30			29.30
Behaviour Analyst	11.00			11.00
Special Equipment Allocation Project Coordinator	1.00			1.00
Special Education Allocation Assistant	0.75			0.75

Special Education Projected Deficit Summary

The 2024-2025 Special Education projected deficit is $3.3 million dollars with expenses increasing $8.3 million dollars compared to the 2023-2024 approved budget.

Enrolment (based on Pupils of the Board) is a key driver for many special education grants. Actual enrolment continues to increase year over year. Compared to the 2023-2024 Revised Estimates, enrolment is projected to increase by 620. However, enrolment did not increase as much as projected when the original 2023-2024 budget was approved in the spring of 2023 due to a slow down in residential construction and increased interest rates, therefore compared to the 2023-2024 approved budget, enrolment is projected to decrease by 252 students.

TVDSB continues to commit financial resources to support students with special needs. This reflects TVDSB's ongoing commitment to supporting the important programs and services for our students with complex learning needs.

Revenue and Expense Summary

Overall, Special Education revenues increased $8.4 million dollars compared to the 2023-2024 approved budget. The increase in revenue is mainly attributed to an increase in benchmark funding, a restructuring of the grants and an update to the census data, resulting in the Special Education Fund - Per Pupil Amount (SEF-PPA) increasing by approximately $1.0 million, the Specialized Equipment Allocation (SEA) increasing by $0.65 million and the Differentiated Needs Amount (DNA) increasing by approximately $0.78 million. When calculating DNA, the Ministry funds school boards based on the number of students receiving special education programs and services. The increased funding recognizes the increased need of the Board through the updated formula and census data. Also included in revenue is $0.78 million in deferred revenue of prior years unspent funds. Finally, included is an estimate of the provision for remedy agreements related to Bill 124 is included to support the salary increases for special education staff in the amount of $5.2 million.

The revenues represent an estimate based on projected enrolment and an estimate of Bill 124 funding. These amounts will be refined at revised estimates based on actual 2024-2025 data available at that time.

Overall, Special Education expenses increased by $8.3 million.

The majority of the increase is comprised of an increase in staffing expenses. Permanent teachers and educational assistants (EAs) increased by $2.8 million and $5.5 million respectively due to salary grid movements, increases to support the ratified central collective agreements (EAs), a labour provision subject to the outcome and conclusion of negotiations (teachers), increases related to the Bill 124 remedy agreement and increases in statutory benefits costs.

Special Education Overview

Within the Core Education Funding, the Ministry of Education provides specific funding to support students with special education needs through the Special Education Fund (SEF). The objective of this grant is to support positive outcomes for students with special education needs. This funding is for the additional costs of the programs, services and/or equipment these students may require. The Fund supports both students identified as exceptional and students not identified as exceptional. The five categories of exceptionalities include:

- behaviour – behaviour
- intellectual – giftedness, mild intellectual disability, developmental disability
- communication – autism, deaf and hard-of-hearing, language impairment, speech impairment, learning disability
- physical – physical disability, blind and low vision
- multiple – multiple exceptionalities

For the 2024-2025 Preliminary Budget, the total Special Education expenses exceed the total funding allocation by approximately $3.3 million.

The Special Education Fund must be used exclusively for special education programs and services. Any unspent funding must be deferred to be used for special education needs in the following year.

New in 2024-2025, the allocations with the Special Education Fund have been restructured under the new Core Education Funding. As part of the funding formula restructuring, all previous sub-envelopes within the SEF will no longer be reported separately from all other special education expenses. Deferred revenue from these former envelopes (ABA Training amount, After-School Skills Development amount and SEA Formula component) will be allocated into one single SEF deferred revenue envelope to be used to support all special education expenses. Additionally, starting in 2024-2025, 2021 census data will be phased in over five years, impacting a component within the Differentiated Needs Allocation (DNA) positively.

The Special Education Fund comprises the following four allocations:

1. Special Education Fund – Per Pupil Allocation (SEF – PPA)
2. Differentiated Needs Allocation (DNA)
3. Complex Supports Allocation
4. Specialized Equipment Allocation (SEA)

In addition to these allocations, funding is provided by the Ministry of Education for Pupils in Special Education Classrooms and through separate grants as part of the Responsive Education Programs (REP) funding. Further details of these allocations are described as follows:

1. Special Education Fund – Per Pupil Allocation (SEF – PPA)

The Per Pupil Allocation of the Special Education Fund (SEF – PPA) provides base funding to support all students with special education needs. Funding is primarily intended for staffing costs (e.g., teachers, EAs, professional/para-professionals) as well as professional development and learning materials.

This funding was previously flowed through the Special Education Per Pupil Amount (SEPPA) Allocation in the GSN.

SEF – PPA funding is allocated to school boards on the basis of total enrolment of all students, not just students with special education needs by multiplying the board's enrolment by the Ministry of Education's prescribed per pupil grant rates. The amounts for 2024-2025 are as follows:

Grade Range	Amount Per Pupil	Increase from 2023-2024 Per Pupil Amounts
Junior Kindergarten to Grade 3	$1,111.10 per pupil	2.13%
Grade 4 to Grade 8	$853.47 per pupil	2.13%
Grade 9 to Grade 12	$561.11 per pupil	2.03%

2. Differentiated Needs Allocation (DNA) Allocation

The Differentiated Needs Allocation (DNA) addresses the variation among school boards with respect to students with special education needs and school boards' abilities to respond to those needs due to geographic, linguistic and sociodemographic factors.

This funding was previously flowed through the Differentiated Special Education Needs Amount (DSENA) Allocation in the GSN.

DNA funding is made up of the following components:

- Measures of Variability (MOV) component
- Special Education Statistical Prediction Model (SESPM) component
- Collaboration and Integration Base component
- Multi-Disciplinary Supports component
- Local Special Education Priorities component
- Early Math Intervention component

- Professional Assessments component (transferred from the former Priorities and Partnerships Funding into Core Education Funding)

3. Complex Supports Allocation

The Complex Supports Allocation is intended for specialized supports for students with complex special education needs and is made up of the following components:

- Special Incidence Portion (SIP) Component
- Education and Community Partnership Program (ECPP) Component
- Behaviour Expertise Component

Special Incidence Portion (SIP) Component

The Special Incidence Portion (SIP) Component supports students with extraordinarily high needs who require more than two full-time staff to address their health and/or safety needs, and those of others at their school.

This funding was previously flowed through the Special Incidence Portion (SIP) Allocation in the GSN.

SIP funding for the 2024–2025 school year is allocated through a table amount, based on 2023-2024 amounts with adjustments for benchmark updates.

Education and Community Partnership Program (ECPP) Component

School boards use the Education and Community Partnership Program (ECPP) Component to provide education programs to students in care, treatment or detention facilities. Eligible facilities include hospitals, children's mental health centres, detention centres, community group homes, and social services agencies.

This funding was previously flowed through the Education and Community Partnership Program (ECPP) Allocation in the GSN.

ECPP funding is based on an approval process and finalized after the conclusion of the school year. Recognized costs include teachers' salaries and benefits, educational assistants' salaries and benefits, and classroom supplies.

Behaviour Expertise Component

The Behaviour Expertise Component provides funding for school boards to hire board-level Applied Behaviour Analysis (ABA) expertise professionals, including Board Certified Behaviour Analysts (BCBAs), and to provide training opportunities that will build school board capacity in ABA and to provide After-School Skills Development programs for students with Autism Spectrum Disorder (ASD) and other special education needs.

This funding was previously flowed through the Behaviour Expertise Amount (BEA) Allocation in the GSN.

BEA funding is made up of the following three amounts:

- ABA Expertise Professionals Amount
- ABA Training Amount
- After-School Skills Development (ASSD) Amount

The ABA Expertise Professionals Amount provides funding for school boards to hire board-level ABA expertise professionals. ABA expertise professionals support principals, teachers, and other school staff by providing and coordinating ABA coaching, training and resources; and facilitating school boards' collaboration with community service providers, parents and schools and supporting the Connections for Students model and other transition processes. The ABA Expertise Professionals Amount consists of a board allocation of $195,093 ($190,386 in 2023-2024) and a per pupil amount of $6.44 ($6.28 in 2023-2024).

The ABA Training Amount provides funding for training opportunities to build school board capacity in ABA. School boards may utilize the ABA Training Amount for the professional development (including travel, meals, accommodation), procurement or development of resources/programs and release time/supply costs for staff on training (EAs/teachers/school teams). The ABA Training Amount remains unchanged from 2023-2024 and consists of a board allocation of $1,500, and per pupil amount of $2.95.

The After-School Skills Development (ASSD) Amount funds after-school programs that provide students with Autism Spectrum Disorder (ASD) and other special education students with additional targeted skills development opportunities outside the instructional day, to better equip them for classroom success and to achieve other outcomes such as improved social and communication skills. The ASSD Amount consists of a per board allocation of $53,207 ($52,096 in 2023-2024) and a per pupil amount of $1.31 ($1.28 in 2023-2024).

4. Specialized Equipment Allocation (SEA)

The Specialized Equipment Allocation (SEA) provides funding to school boards to assist with the costs of equipment essential to support students with special education needs.

This funding was previously flowed through the Special Equipment Amount (SEA) Allocation in the GSN.

SEA funding is made up of the following two components:

- SEA Formula Component
- SEA Claims-Based Component

The SEA Formula Component is for the purchase of specialized equipment with costs under $5,000 before taxes. This funding also supports school boards in providing training for staff and students with special education needs (where applicable), equipment set-up, maintenance, and repair as determined by the school board for all SEA equipment, including SEA equipment funded through the SEA claims-based process. The SEA Formula Component consists of a base amount of $200,000 ($20,000 in 2023-2024) and a per pupil amount of $51.10 ($39.461 in 2023-2024).

Note – in the prior year this funding was for the purchase of computer-based equipment, regardless of cost.

The SEA Claims-Based Component provides funding to school boards for the purchases of single items (any equipment type technology related or not) in the amount of $5,000 or more before taxes required by an individual student with special education needs. There is no deductible.

Note – in the prior year this funding was for the purchase of non-computer based equipment, with a school board paid deductible of $800.

As a result of the new funding model, there is an overall funding increase of $646,527 in this area.

Pupils in Special Education Classrooms Allocation

A revenue allocation from the Classroom Staffing Fund as well as the Qualifications and Experience (Q&E) Teacher component is made to the Special Education envelope based on the projected enrolment of 2024-2025 Special Education Classrooms. The enrolment will be refined at Revised Estimates and will result in an adjustment to this revenue allocation.

Responsive Education Programs (REP)

There are currently four confirmed Responsive Education Programs for 2024-2025:

- Licences and Supports for Reading Programs and Interventions: funding for school boards to purchase licenses, resources and professional learning to support the provision of systematic, evidence-based reading interventions, supports or programs for struggling readers, including but not limited to students with reading disabilities. - $310,900

- Special Education Needs Transition Navigators: funding for school boards to support improving the educational outcomes for students with special education needs by improving transition practices for students with special education needs and/or disabilities into, during and out of school. - $256,000

- Summer Learning for Students with Special Education Needs: funding for boards to deliver transition programs and additional staffing during the summer for students with special education needs over the summer months. - $257,900

- Summer Mental Health Supports: funding will provide consistent and reliable mental health services to students and ensure the continuity of services over the summer months. - $411,900

INDIGENOUS EDUCATION

Indigenous Education

	2024-2025 Preliminary Budget	2023-2024 Approved Budget	2024-2025 Preliminary Board Action Plan	2023-2024 Approved Board Action Plan	2024-2025 Preliminary Other Funding	2023-2024 Approved Other Funding
REVENUES						
Indigenous Education Classroom Staffing Allocation						
Indigenous Language Component - Elementary	189,444	200,470	-	-	189,444	200,470
Indigenous Language Component - Secondary	111,511	61,873	-	-	111,511	61,873
First Nations, Métis, and Inuit Studies Component	305,853	329,199	-	-	305,853	329,199
Indigenous Education Supports Allocation						
Board Action Plan Component						
Board Action Plan Per Pupil Amount	676,415	472,314	676,415	472,314	-	-
Board Action Plan Table Amount	135,078	135,078	135,078	135,078	-	-
Supplemental Amount	3,670,090	3,509,356	3,670,090	3,509,356	-	-
Total Board Action Plan Component	4,481,583					
Total Indigenous Education Allocation	**5,088,391**	**4,708,290**	**4,481,583**	**4,116,748**	**606,808**	**591,542**
Indigenous Education Lead Component	184,033	184,033	59,417	68,638	124,616	115,395
Board Commitment to Indigenous Education	503,592	1,598,576	-	-	503,592	1,598,576
Total Revenues	**5,776,016**	**6,490,899**	**4,541,000**	**4,185,386**	**1,235,016**	**2,305,513**
EXPENSES						
Teacher Compensation	3,113,913	1,894,637	2,351,786	269,547	762,127	1,625,090
Staff Compensation	824,513	621,809	398,124	102,886	426,389	518,923
Staff Development	10,000	7,500	-	-	10,000	7,500
Textbooks & Learning Materials	7,000	9,000	-	-	7,000	9,000
Supplies & Services	95,164	318,899	82,664	303,597	12,500	15,302
Furniture & Equipment	5,000	2,500	-	-	5,000	2,500
Business Travel	7,000	12,198	-	-	7,000	12,198
Other Contractual Services	5,000	115,000	-	-	5,000	115,000
Supplemental Amount	1,708,426	3,509,356	1,708,426	3,509,356	-	-
Total Expenses	**5,776,016**	**6,490,899**	**4,541,000**	**4,185,386**	**1,235,016**	**2,305,513**

Indigenous Education

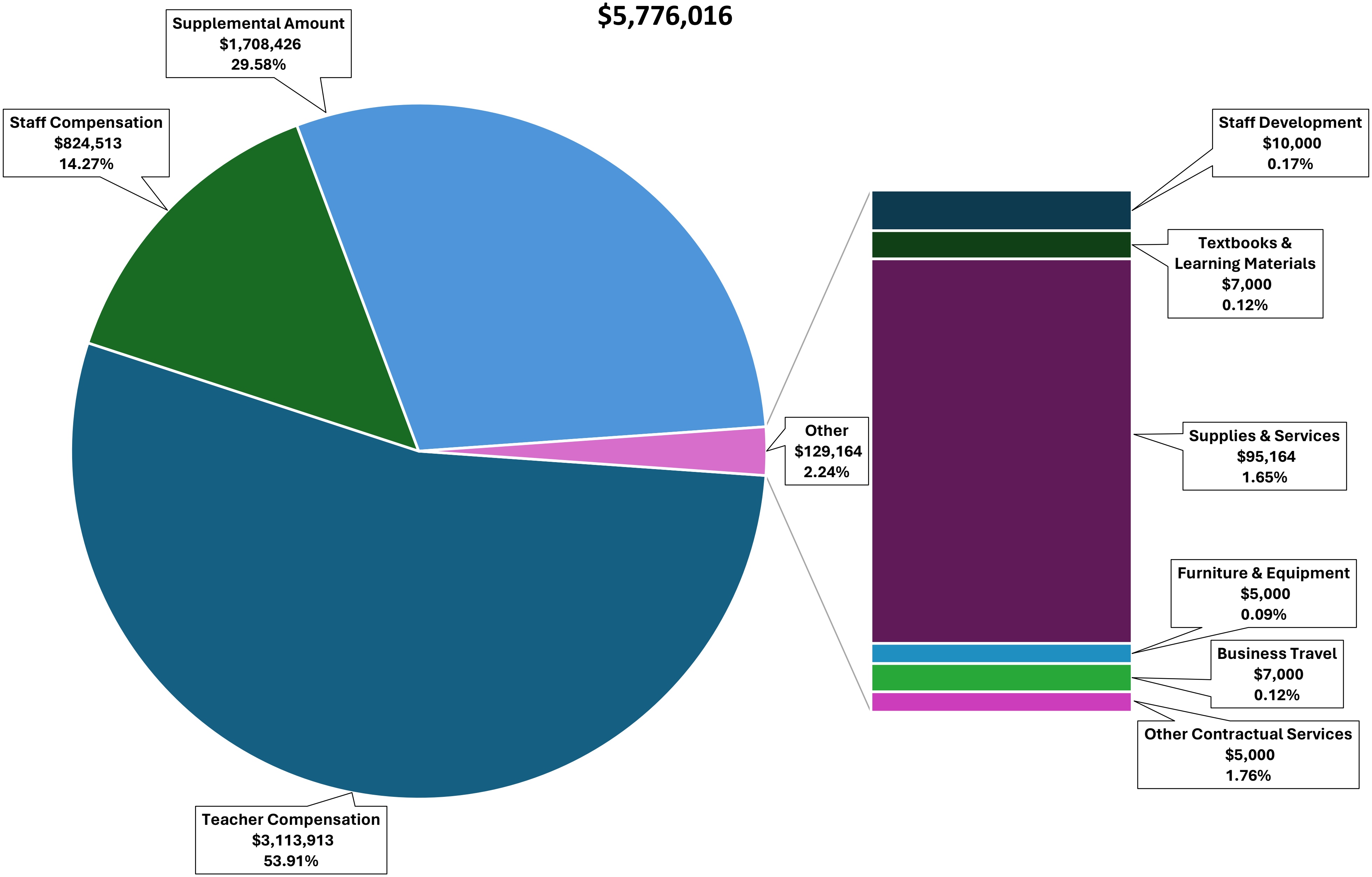
	2024-2025 Preliminary Board Action Plan
REVENUES	
Board Action Plan Per Pupil Amount	676,415
Board Action Plan Table Amount	135,078
Program Leadership Grant	59,417
Total Board Action Plan Revenues, Less Supplemental Amount	870,910
Supplemental Amount	3,670,090
Total Revenues	**4,541,000**
EXPENSES	
Teacher Compensation	1,746,558
Staff Compensation	1,003,352
Staff Development	-
Textbooks & Learning Materials	-
Supplies & Services	82,664
Furniture & Equipment	-
Business Travel	-
Other Contractual Services	-
Total Board Action Plan Expenses, Less Supplemental Amount	2,832,574
Supplemental Amount	1,708,426
Total Expenses	**4,541,000**

Indigenous Education

Expenses	2024-2025 Preliminary Budget	Board Action Plan Amount	Board Action Plan Staffing FTE	Other Funding Amount	Other Funding Staffing FTE
Teacher Compensation	**3,113,913**	**2,351,786**		**762,127**	
- Beal/Saunders (Raven Program)			0.67		-
- Dedicated Student Success Teacher - Indigenous			-		1.33
- Elementary TOSA			6.00		-
- Secondary TOSA			1.00		-
- LST Delaware & Lambeth			0.40		0.40
- Other LSTs			0.60		-
- Alt Ed Indigenous			1.00		-
- Elementary Native Language			1.31		1.69
- Secondary Indigenous Courses			3.80		3.57
- Transition Coach			1.00		-
- Learning Coordinator			5.00		-
Staff Compensation	**824,513**	**398,124**		**426,389**	
- FNMI Counsellor			0.20		-
- Superintendent of Student Achievement			0.50		-
- FNMI Counsellor			-		3.20
- System Principal			1.00		-
- First Nations, Metis, and Inuit Education Advisor			-		1.00
Staff Development	10,000	-		10,000	
Textbooks & Learning Materials	7,000	-		7,000	
Supplies & Services	95,164	82,664		12,500	
Furniture & Equipment	5,000	-		5,000	
Business Travel	7,000	-		7,000	
Other Contractual Services	5,000	-		5,000	
Supplemental Amount	1,708,426	1,708,426		-	
Total Expenses	**5,776,016**	**4,541,000**	**22.48**	**1,235,016**	**11.19**

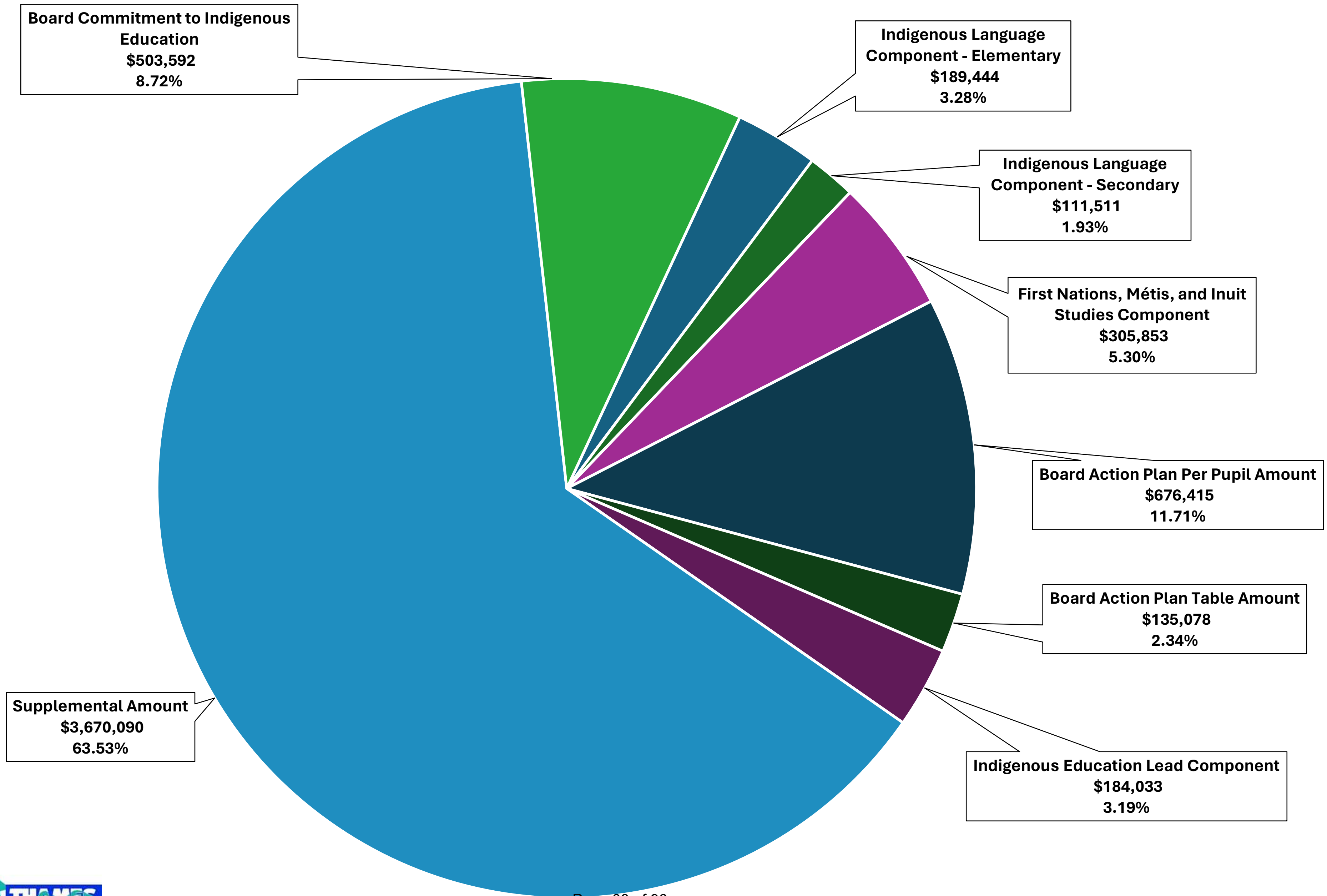
Indigenous Education Expense

$5,776,016



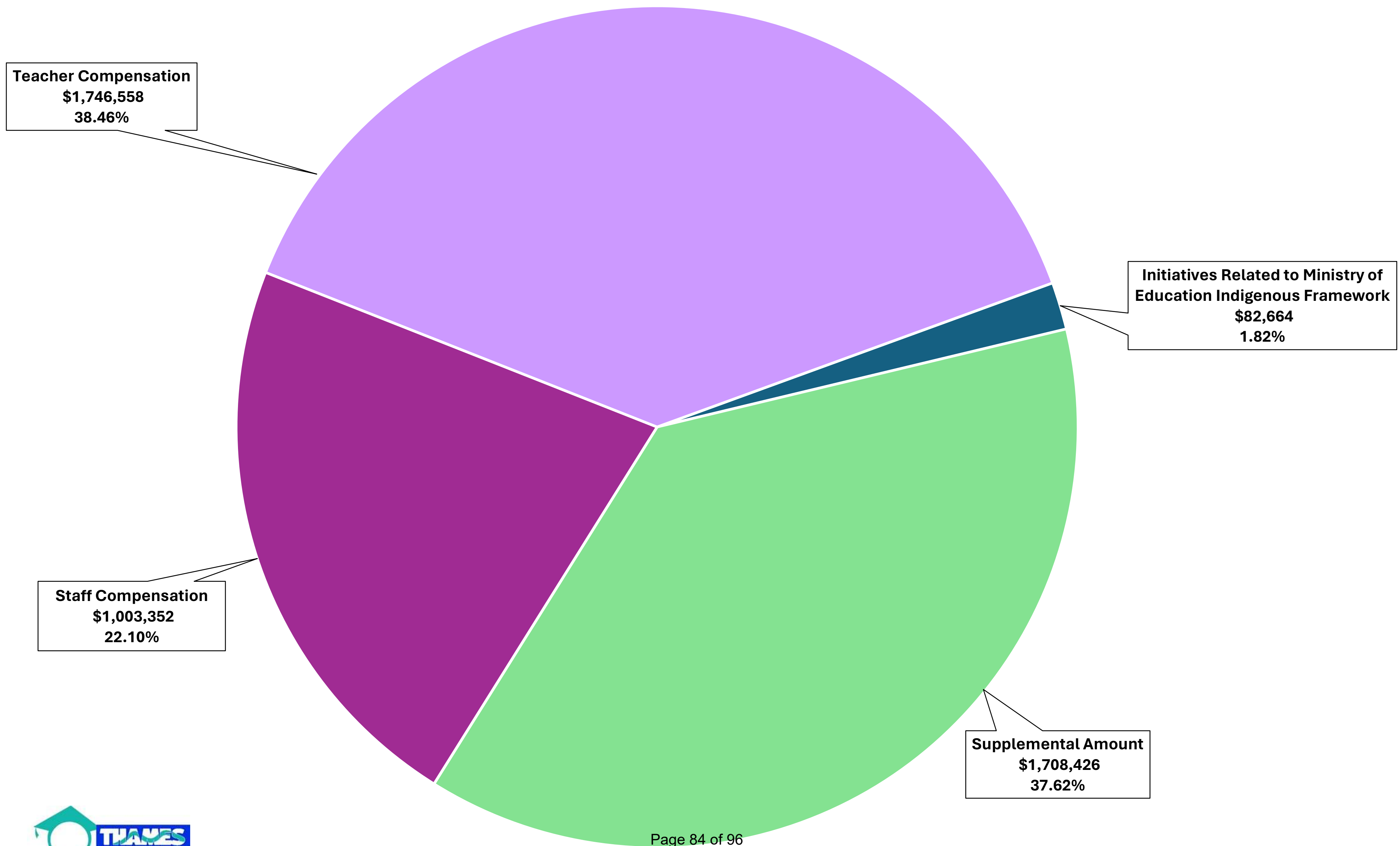
Indigenous Education Revenue

$5,776,016



Indigenous Education - Board Action Plan

$4,541,000



SCHOOL ALLOCATION FORMULA

School Allocation Formula

Supplies and Services / Furniture and Equipment - Elementary

Formula	
$1,000.00	for each Special Education class
$113.85	for first 150 FTE students
$96.77	for next 150 FTE students (85%)
$85.85	for number of students exceeding 300 FTE (75%)
1.15	weighting for French Immersion FTE

Example: 350.00 FTE students (no French Immersion), 2 Special Education classes

Special Education classes 2 x $1,000	$2,000
150.00 FTE x $113.85	17,078
150.00 FTE x $96.77	14,516
50.00 FTE x $ 85.85	4,293
	$37,887

Example: 350.00 FTE students (175.00 FTE French Immersion), 2 Special Education classes

175.00 FTE x 1.00	175.00
175.00 FTE x 1.15	201.25
Weighted FTE	376.25

Special Education classes 2 x $1,000	$2,000
150.00 Weighted FTE x $113.85	17,078
150.00 Weighted FTE x $96.77	14,516
76.25 Weighted FTE x $85.85	6,546
	$40,140

Projected allocations are based on October 2024 projected weighted FTE

In January 2025, these allocations will be adjusted to reflect actual October 2024 weighted FTE

School Allocation Formula

Supplies and Services / Furniture and Equipment - Secondary

Formula

$20,000	base amount
$10,000	to all schools for extra-curricular transportation
$10,000	small school allowance is based on projected schools with less than 600 ADE
$1,500	per class for Special Education classes

Weighting for each credit will be 1.0 unless it is a high cost credit as per following

Drama	1.5
French Immersion	1.5
Art	2.5
Foods	2.5
Physical Education	2.5
Science	2.5
Computers	3.5
Instrumental Music	3.5
Technical	3.5

$$\text{Amount per Credit} = \frac{\text{Total Budget - Fixed Allocations}}{\text{Total Weighted Credits}} \times \frac{\text{2024-2025 Projected ADE}}{\text{2023-2024 Projected Final ADE}}$$

School Allocation = (Total ADE Adjusted Weighted Credits x Amount per Credit) + Fixed Allocations

Projected allocations are based on October 2024 weighted credits

Weighted credits are adjusted for 2024-2025 Projected ADE

School Allocation Formula

Staff Development

Principals and Vice-Principals (Elementary and Secondary)

Formula	
$1,200	per Principal
$800	per Vice-Principal

Example:

Principal - 1.00 FTE x $1,200	$1,200
Vice-Principal - 3.00 FTE x $800	2,400
	$3,600

School Allocation Formula
Staff Development
Teachers and Educational/Instructional Assistants
(Elementary and Secondary)

Formula

$250.00	base amount
$16.07	per Teacher FTE
$16.07	per Educational / Instructional Assistant FTE

$$\text{Allocation Per FTE} = \frac{\text{Total Budget - Total Base Amount}}{\text{Total FTE}}$$

Example:

Base Amount	$250
Teachers - 13.75 FTE x $16.07	221
Educational / Instructional Assistants - 4.50 FTE x $16.07	72
	$543

School Allocation Formula

Staff Development
Support Staff (Elementary and Secondary)

Formula	
$54.53	per Secretarial Support Staff FTE

Allocation Per FTE = Total Budget / Total Support Staff FTE

Example:

Secretarial Support Staff - 6.00 FTE x $54.53	327
	$327

School Allocation Formula

Casual Salaries

Administrative Support and Educational Assistants - Elementary

Formula	
$327.00	base amount
$2,022.00	per Secretarial FTE
$1,513.88	per Educational Assistant FTE

$$\text{Base Amount} = \frac{\text{Total Budget x 10\%}}{\text{Total \# of Schools}}$$

Example:	
Base Amount	$327
Secretarial - 2.00 FTE x $2,022.00	4,044
EAs - 2.50 FTE x $1,513.88	3,785
Total Administrative Support	$8,156

School Allocation Formula

Casual Salaries

Administrative Support and Educational/Instructional Assistants-Secondary

Formula	
$358.00	base amount
$765.30	per Secretarial FTE
$1,529.87	per Educational / Instructional Assistant FTE

Base Amount = Total Budget x 10% / Total # of Schools

Example:

Base Amount	$358
Secretarial - 7.00 FTE x $765.30	5,357
EAs - 12.00 FTE x $1,529.87	$18,358
Total Administrative Support	$24,073

APPENDIX

THAMES VALLEY DISTRICT SCHOOL BOARD

As of October 31, 2023 (*FTE = Full Time Equivalent):

Schools - 159
131 Elementary
27 Secondary
1 Adult Ed

Enrolment - 84, 400
60,000 Elementary
24,400 Secondary

Governance - 16 FTE*
13 Trustees
3 Student Trustees

Support Staff - 1,940.1 FTE*
607.4 Principals/Clerical - Schools
1,332.7 Support Staff

Classroom Staff - 6,927.0 FTE*
5,437.3 Teachers
1,053.2 Educational Assistants
436.5 Early Childhood Educators

Occasional Staff - 4,845.9 FTE*

Funding (From Good Governance for School Boards: Trustee Professional Development Program, Module 13)

School boards in Ontario are funded through a funding formula known as the GSN – Grants for Student Needs. Funding is allocated to boards through a series of grants based on student enrolment and the needs of students in each board. The various funding formulas contained in the GSN reflect measures to allow boards to operate effectively. The formulas are adjusted each year by the Ministry of Education based on economic and program factors and provincial priorities.

The GSN funding formula sets out the total funding allocation for each board. However, the revenue to support the funding determined under the GSN comes from two sources:

- *Education Property Taxes* – The province sets tax rates for residential and business properties. These are the same for all four school systems. Taxes are collected by municipalities on behalf of the province and are paid to school boards
- *Provincial Grants* – The province provides additional funding to boards up to the level determined by the funding formula.

There are restrictions on spending – Certain funding is targeted for exclusive purposes. For example, funding for special education may be used only for special education.

Student Achievement Plan (Ministry of Education Requirement)

Each school board is required to have a Student Achievement Plan – a document that lays out how the board intends to work on the education priorities laid out by the government. The priorities are:

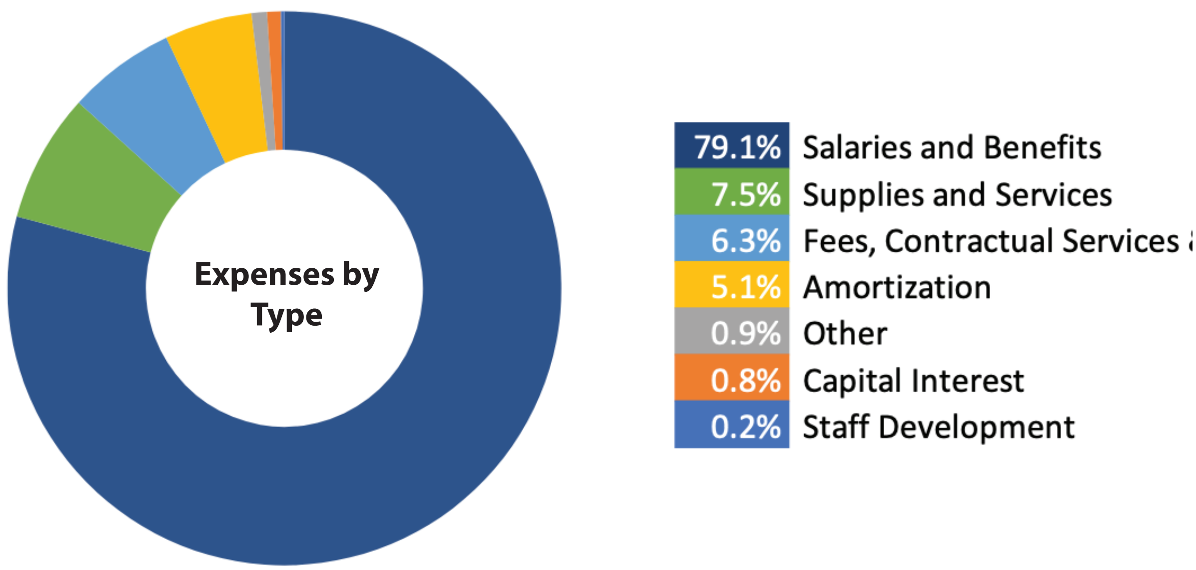
- Core academic skills, focusing on reading, writing and math
- Preparing students for future success
- Student engagement and well-being, focusing on ensuring a safe and supportive learning environment

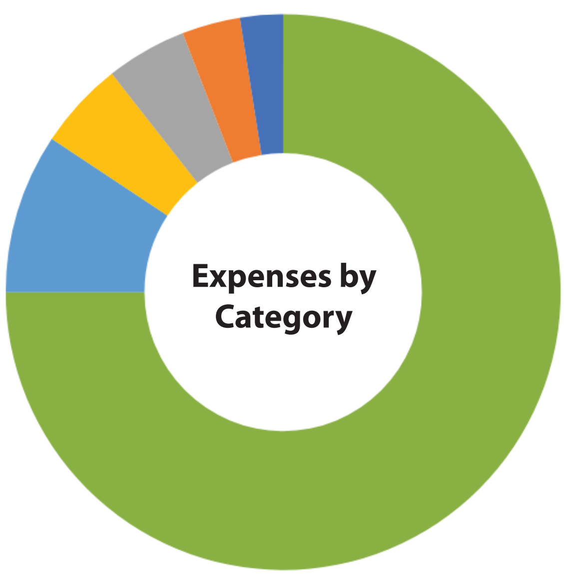
These will be the priorities within the 2024-25 budget.

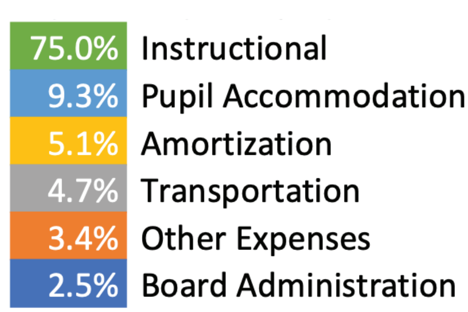
Budget Pressures

- Casual Salaries related to Short-Term Sick Leave
- Statutory Benefit Increases
- Capital and Building Related Costs
- Special Education
- Information Technology
- Inflation

As per Approved 2023-24 Budget







Board Budget
2024-2025

We build each student's tomorrow, every day.

STRATEGIC PRIORITIES

RELATIONSHIPS, EQUITY AND DIVERSITY and ACHIEVEMENT AND WELL-BEING

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