



DURHAM DISTRICT SCHOOL BOARD

NOTICE OF MEETING

EDUCATION FINANCE COMMITTEE PUBLIC SESSION

Wednesday, June 7, 2023

Chairperson: Carolyn Morton

Recording Secretary: Kristin Talbot

DATE: Wednesday, June 7, 2023

TIME: 6:00 p.m.

LOCATION: Board Room with Virtual/Hybrid Option

ATTACHMENTS: Agenda

Copies to:

All Trustees

Director of Education

All Superintendents

Invited Staff



Durham District School Board
Education Finance Committee Meeting
PUBLIC AGENDA

Wednesday, June 7, 2023
6:00 p.m.
Board Room with Virtual/Hybrid Option

	<u>Presented By</u>	<u>Page</u>
1. Call to Order	C. Morton	
2. Land Acknowledgement	C. Morton	
3. Declarations of Conflict of Interest	C. Morton	
4. Approval of the Agenda	C. Morton	
5. Approval of the May 17, 2023 Education Finance Committee Public Meeting Minutes	C. Morton	1 - 2
6. Consideration of the 2023-2024 Draft Budget	D. Wright	3 - 52
7. Other Business	C. Morton	
8. Adjournment	C. Morton	



Durham District School Board

Education Finance Committee Meeting

DRAFT MINUTES

A public meeting of the Education Finance Committee was held on Wednesday, May 17, 2023.

1. Call to Order

Chair Morton called the meeting to order at approximately 7:01 p.m.

Committee Members Present:	Trustees Michelle Arseneault, Tracy Brown, Donna Edwards, Kelly Miller, Carolyn Morton, Shailene Panylo (virtual), Jill Thompson; Student Trustee Ben Cameron (virtual)
Committee Member Regrets/Absence:	Trustees Emma Cunningham, Stephen Linton, Deb Oldfield, Christine Thatcher
Committee Member Not in Attendance:	Trustee Linda Stone
Officials Present:	Director Camille Williams-Taylor; Associate Directors Jim Markovski and David Wright; Superintendents Gary Crossdale, Georgette Davis, Erin Elmhurst, Mohamed Hamid, Margaret Lazarus, Andrea McAuley, Heather Mundy, Stephen Nevills, Kandis Thompson; Legal Counsel, Patrick Cotter (virtual)
Staff Present:	Melissa Durward, Senior Manager of Finance Jennifer Machin, Senior Manager of Finance Lygia Dallip, Senior Planner & Accommodations Coordinator
Recording Secretary:	Kristin Talbot, Executive Assistant

2. Land Acknowledgement

The Durham District School Board acknowledges that many Indigenous Nations have longstanding relationships, both historic and modern, with the territories upon which our school board and schools are located. Today, this area is home to many Indigenous peoples from across Turtle Island (North America). We acknowledge that the Durham Region forms a part of the traditional and treaty territory of the Mississaugas of Scugog Island First Nation, the Mississauga Peoples and the treaty territory of the Chippewas of Georgina Island First Nation. It is on these ancestral and treaty lands that we teach, learn and live.

3. Declaration of Conflict of Interest

There were no declarations of conflict of interest.

4. Approval of the Agenda

MOVED by Jill Thompson

That the agenda be approved as presented.

CARRIED

5. Approval of the June 1, 2022 Education Finance Committee PUBLIC Meeting Minutes

MOVED by Donna Edwards

That the minutes be approved as presented.

CARRIED

6. Presentation of the 2023-2024 Draft Budget

Associate Director Wright provided an overview of the Grants for Student Needs funding that was announced by the Ministry of Education on April 17, 2023 and presented the 2023-2024 draft budget book.

- Section 1 & 2: presented by Associate Director Wright
- Section 3: presented by Lygia Dallip
- Section 4 & 5: presented by Jennifer Machin
- Section 6: presented by Jennifer Machin and Superintendent McAuley
- Section 7: presented by Melissa Durward

A discussion ensued and questions were responded to.

7. Other Business

There was no other business.

8. Next Public Meeting Date

May 31, 2023

9. Adjournment

The meeting was adjourned at 8:03 p.m.

Carolyn Morton
Chair of the Committee

**DURHAM DISTRICT SCHOOL BOARD
ADMINISTRATIVE REPORT****REPORT TO:** Education Finance Committee**DATE:** June 7, 2023**SUBJECT:** Consideration of the 2023-2024 Draft Budget**PAGE:** 1 of 3

ORIGIN: Camille Williams-Taylor, Director of Education and Secretary to the Board
David Wright, Associate Director of Corporate Services and Treasurer of the Board
Melissa Durward, Senior Manager of Finance
Jennifer Machin, Senior Manager of Finance

1.0 Purpose

The purpose of this report is to provide the Education Finance Committee with the proposed budget for 2023-2024 for consideration and approval.

2.0 Ignite Learning Strategic Priority/Operational Goals

Success – *Set high expectations and provide support to ensure all staff and students reach their potential every year.*

Well-being – *Create safe, welcoming, inclusive learning spaces to promote well-being for all students and staff.*

Leadership – *Identify future leaders, actively develop new leaders and responsively support current leaders.*

Equity – *Promote a sense of belonging and increase equitable outcomes for all by identifying and addressing barriers to success and engagement.*

Engagement – *Engage students, parents and community members to improve student outcomes and build public confidence.*

Innovation – *Re-imagine learning and teaching spaces through digital technologies and innovative resources.*

3.0 Background

Typically, the Grants for Student Needs (GSN) is released in early spring to provide school boards enough time to develop, approve and submit their balanced budget to the Ministry of Education by the end of June. This year, the Ministry of Education announced the GSN for the 2023-2024 school year on April 17, 2023.

4.0 **Analysis**

4.1 2023-2024 Budget

The following information regarding the 2023-2024 Budget is included in Appendix A:

- Budget Model & Process
- Key Areas of Focus and Challenges
- Enrolment
- 2023-2024 Operating Revenue
- 2023-2024 Operating Expenditures
- 2023-2024 Special Education Operating Revenue & Expenditures
- 2023-2024 Capital Budget
- Expenditure Details
- Capital Schedules
- Board Staffing Comparison
- Priorities & Partnership Funding

4.2 In-Year Deficit Elimination Plan

A school board may incur an in-year deficit up to the lower of accumulated surplus or one per cent of operating revenue. School boards who budget an in-year deficit must submit an In-Year Deficit Elimination Plan that is approved by the Board of Trustees. The plan must outline measures that will be taken to eliminate the deficit.

The budgeted in-year deficit for compliance purposes under Ontario Regulation 280/19 is \$2,693,558. The In-Year Deficit Elimination Plan reflects the following one-time expenditures budgeted in 2023-2024, and are not expected to continue for the 2024-2025 budget.

Implementation of Enterprise Resource Planning (ERP) System	\$1,000,000
IT Hardware Replacement	\$1,587,924
EA Support for School Transition	\$120,416

5.0 **Financial Implications**

The preparation of this draft budget is required to comply with Ontario Regulation 232/1 of the Education Act.

6.0 **Evidence of Impact**

Resources are allocated to achieve strategic priorities as outlined in the Board's Multi-Year Ignite Learning Strategic Plan.

7.0 **Communication Plan**

The final 2023-2024 Budget Book will be posted to the board's website, once approved by the Board of Trustees.

8.0 Recommendation

It is recommended that the Education Finance Committee recommend to the Board of Trustees the following:

1. That the 2023-2024 draft budget containing total revenues of \$1,050,743,433 and total expenses of \$1,050,743,433 be approved as presented; and
2. That the 2023-2024 draft In-Year Deficit Elimination Plan outlined in section 4.2 be approved as presented.

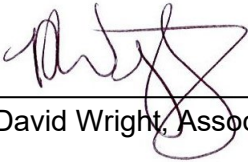
9.0 Appendices

Appendix A – 2023-2024 Draft Budget

Report reviewed and submitted by:



Camille Williams-Taylor, Director of Education and Secretary to the Board



David Wright, Associate Director of Corporate Services and Treasurer of the Board



DURHAM DISTRICT SCHOOL BOARD

BUDGET

2023-2024

STRATEGIC PRIORITIES

OPERATIONAL GOALS

INPUT/PLANNING

BUDGET ALLOCATION

• IGNITE LEARNING
CORE BELIEFS
AND VALUES

• PROJECTS
• INITIATIVES
• PROGRAMS
• MONITORING
• METRICS
• EVALUATION

• INPUT
• CONSULTATION
• COLLABORATION
• ANALYSIS

• FUNDING
ALLOCATION TO
SUPPORT STRATEGIC
PRIORITIES AND
OPERATIONAL
GOALS

MESSAGE FROM THE CHAIR OF THE BOARD

On behalf of the Board of Trustees for the Durham District School Board (DDSB), I would like to share the 2023-2024 budget package. The Board has engaged in a collaborative process with partners, groups, organizations and staff to ensure the development of a budget document that is detailed, accountable, fiscally responsible, and transparent. We want to acknowledge all contributions to the process and express appreciation for the hard work of staff in providing the information needed to pass a balanced budget.

We also want to acknowledge that this budget does include a small deficit. There are significant funding shortcomings that could impact student achievement and well-being in the district. We would like to see benchmarks utilized in the education funding model that reflect actual costs and more flexible funding flow from the Ministry of Education to school boards to target closing gaps in learning while providing comprehensive student supports, based on local priorities.

As a Board, we set and follow guiding principles when developing the annual budget. These guiding principles define key criteria for making budget decisions and include:

- Centering student success and well-being;
- Making budget decisions that will support student and staff equity and human rights;
- Aligning financial resource allocation to match operational goals and priorities as identified in the Multi-Year Strategic Plan and planning for district growth;
- Investing in the future of the DDSB by focusing on leadership, equity, engagement, and innovation; and
- Budgeting to ensure strong fiscal responsibility now and in the future.

In alignment with the funding provided by the Ministry of Education, it is our responsibility as elected Trustees to develop and approve a balanced budget. The result of the criteria outlined above is presented in the budget outlined for 2023-2024 and is made up of \$924,436,88 in operating funds and \$126,306,553 in capital funds for a total budget of \$1,050,743,433.

The DDSB strives to maintain a fiscally solid position as we continue to see strong growth across many school communities. The ongoing development coupled with housing expansion in the Durham Region will continue to increase enrolment in our schools, for which we need to be prepared. We will continue to advocate for funding for new schools in growth areas to ensure we are well positioned in the coming years to manage the increased demand for access to DDSB schools across our district.

As Trustees, we understand we play an essential role in maintaining the trust of our school communities. We remain committed to ensuring the strong stewardship of resources to provide quality educational programs to meet the local needs of those we serve, while also improving student achievement and well-being. As a result, the budget process engaged key partners and organizations who interact with the DDSB to assist in setting priorities.

While we have moved from primarily meeting virtually to in-person opportunities, the budget process has continued to include open meetings where we actively seek the viewpoints of our communities, including the Special Education Advisory Committee, School Councils, and the Parent Involvement Committee. These public sessions were live streamed and provided an opportunity for the community to be part of the process in understanding budget allocation, resource alignment, and accountability to the communities we serve.

We are committed to providing our communities with a voice on what this budget looks like and how it supports student achievement. We thank everyone who has volunteered their valuable time to be part of our budget discussions.

Sincerely,



Donna Edwards

BOARD OF TRUSTEES

Public school trustees are the critical link between communities and school boards. They are elected during municipal elections every four years and are responsible for the stewardship of the entire District. DDSB is currently governed by 12 trustees.

Working together, school board trustees are responsible, as members of the Board for the following:

- To govern and set policy.
- To govern for the provision of curriculum, facilities, human and financial resources.
- To advocate for the needs of the Durham District to the Province of Ontario.
- To explain the policies and decisions of DDSB to residents.
- To be fiscally responsible in developing and approving a budget through a consultative process with key stakeholders' input that will support strategic priorities.

Trustees are available to help taxpayers, parents and others address any issues they may have about the public school system.



Michelle Arseneault
Town of Whitby



Tracy Brown
Town of Whitby



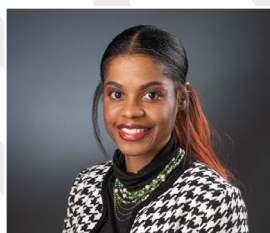
Emma Cunningham
City of Pickering



Donna Edwards
Chair of the Board
Town of Ajax



Stephen Linton
City of Pickering



Kelly Miller
Town of Ajax



Carolyn Morton
Chair of Education Finance
Townships of Brock, Scugog, Uxbridge



Deb Oldfield
City of Oshawa



Shailene Panylo
City of Oshawa



Linda Stone
City of Oshawa



Christine Thatcher
Vice Chair of the Board
Town of Whitby



Jill Thompson
First Nations Representative

MESSAGE FROM THE DIRECTOR OF EDUCATION

On behalf of Durham District School Board (DDSB) staff and senior team, we are pleased to present the 2023-2024 budget package.

A school board's budget is a powerful tool used to allocate resources to help achieve the strategic priorities outlined in the Board's [Multi-Year Ignite Learning Strategic Plan](#) and reflect and support our values of centering Indigenous rights and human rights in all that we do.

While we continue to respond to our post-pandemic lessons, we are working with our DDSB community to build a more welcoming, inclusive, and supportive education community and workspace for all learners and employees.

The renewed sense of optimism that emerged since the pandemic will be built on to achieve student success. DDSB students, educators, and staff work tirelessly to build a strong sense of community and support each other's well-being. Our ongoing responsibility and commitment to improving student achievement, realizing equitable outcomes, and ongoing training and development of DDSB staff are outlined in our budget package.

Mental health and well-being will be an ongoing focus for us as we move forward into the 2023-2024 school year. That focus along with instructional strategies and culturally responsive curriculum within a fiscally responsible budget underscores our continued commitment to achieving academic success and well-being.

We look toward 2023-2024 with a clear vision that students, staff, and our community will thrive as we apply valuable lessons learned about the importance of identity and connection.

We have undertaken important considerations in crafting this budget by focusing on:

- Special education requirements for students in Inclusive Student Services supporting programs at both the elementary and secondary level that promote integration and independence;
- Focusing on Equity, Inclusion, and Diversity for all students;
- Providing Mental Health/Well-being supports for our students and staff;
- Math and Literacy Intervention supports to close achievement gaps for all students; and
- A continued commitment to Indigenous rights, equity, and human rights

I wish to express my sincere appreciation to Trustees and staff for their hard work and collaboration during the budget process. I also want to thank and acknowledge our community for their insightful input and feedback. Our shared common goal continues to be arriving at the best possible solutions to support students, staff, and school communities.

For Board information, including the budget, news, highlights, and events from the DDSB, please visit ddsb.ca and your school's website. You can also visit us on [Facebook](#), [Instagram](#), [LinkedIn](#) or [Twitter](#).

Sincerely,



Camille Williams-Taylor

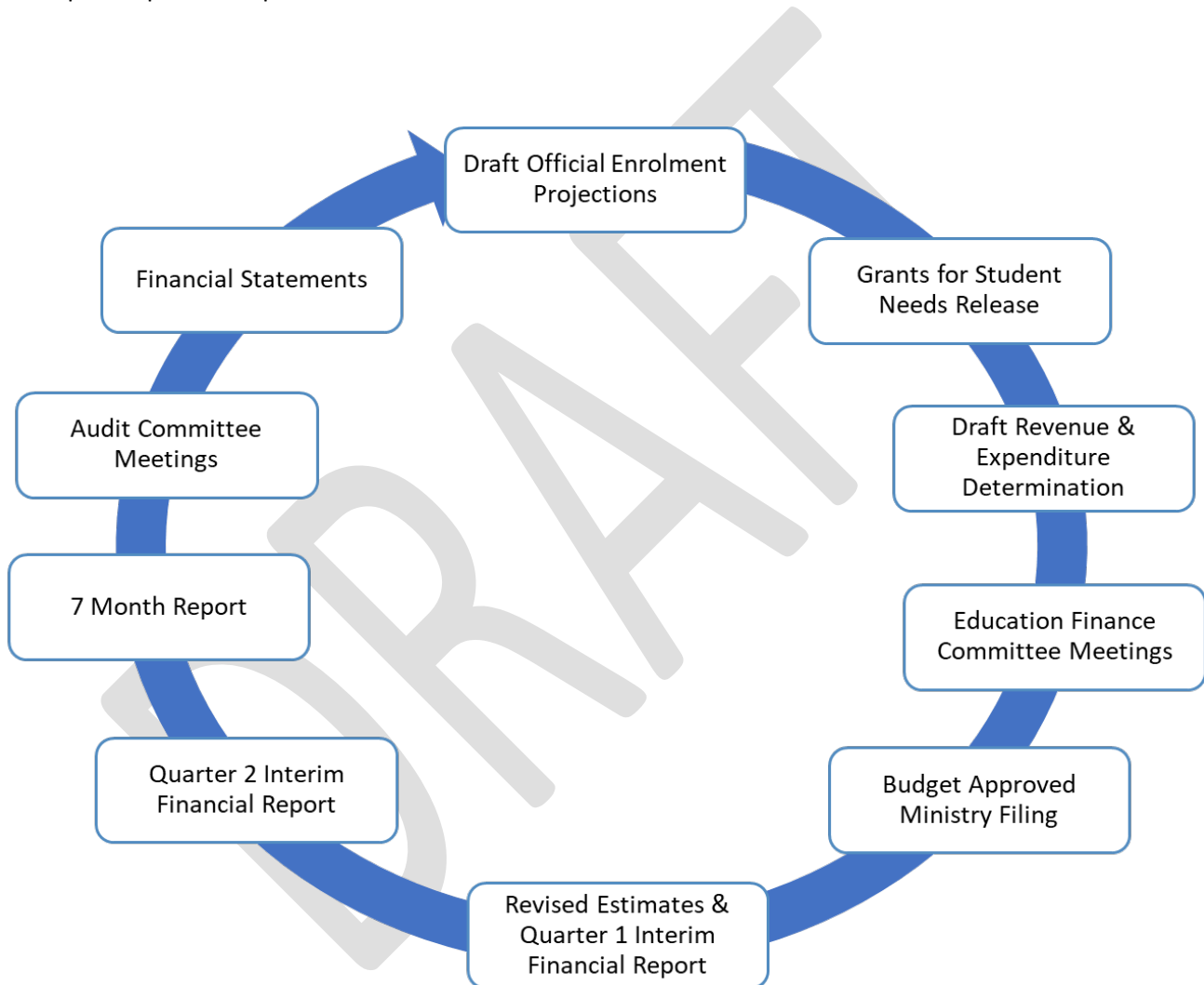
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1. Budget Process and Financial Reporting

Provincial funding to school boards is provided through a series of grants referred to as the Grants for Student Needs (GSN). The GSN includes detailed grant formulas and other criteria to support school board operations and capital expenditures. Typically, the GSN is released in early spring each year, providing school boards with time to develop and submit an approved budget plan by the end of June to meet the Ministry of Education (the Ministry) required timeline.

The Ministry announced the [2023-2024 Grants for Student Needs](#) on April 17, 2023. As shown in the figure below, the board's budget process begins with developing a viable projection of elementary and secondary enrolment for the next school year. Following the announcement of grants for the next school year, staff develop an expenditure plan that is balanced to revenues.



BUDGET APPROVAL AND RESPONSIBILITIES

In the DDSB, there are many voices that influence the development and approval of the annual budget. These include:

Trustees	<ul style="list-style-type: none"> • Develop a multi-year strategic plan that includes the effective stewardship of Board resources • Approve an annual budget that meets Board and Ministry policies and directives
Director and Superintendents	<ul style="list-style-type: none"> • Director, with support from Senior Team, prepares the budget in compliance with Ministry funding requirements, and alignment with strategic priorities, for Trustee approval
Principals	<ul style="list-style-type: none"> • Input on staffing and enrolment
Managers	<ul style="list-style-type: none"> • Input on needs to fulfil requirements of Ignite Learning Multi-Year Strategic Plan (2018-2023)
Finance Department	<ul style="list-style-type: none"> • Develop financial models and budget documents based on input from stakeholders and Ministry guidelines
Stakeholders	<ul style="list-style-type: none"> • Provide input into budget considerations through public deputations

MINISTRY GUIDELINES AND LIMITATIONS

Student-focused funding is an important component of the government's overall commitment to accountability. The Ministry holds school boards accountable for ensuring that the annual budget is aligned with the grant regulations, and that school boards comply with provincial standards and legislation on class size, instructional time, funding envelopes and budget management.

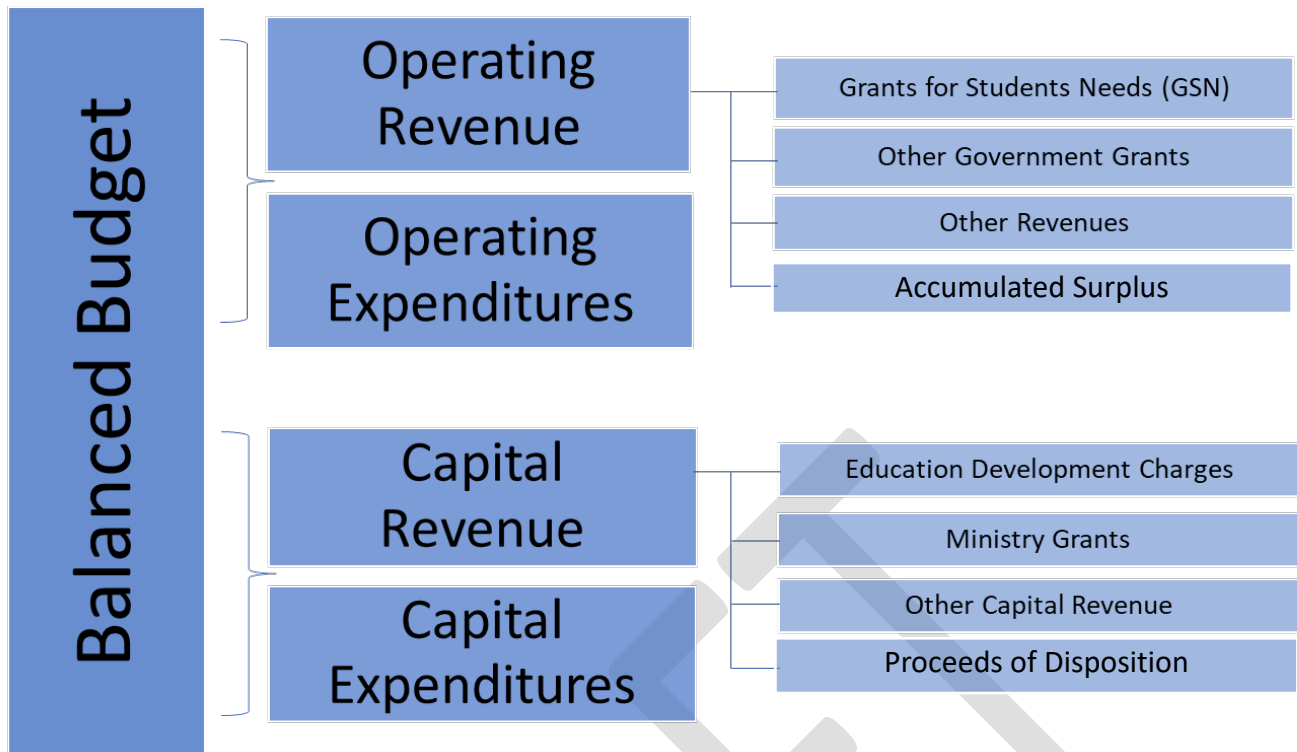
Balanced Budget and Compliance

Boards are required by the Education Act to submit a balanced budget to the Ministry of Education. If a board incurs a deficit during the year, they must make up the deficit in the following years.

- Operating Revenue = Operating Expenditures
- Capital Revenue = Capital Expenditures

Elementary and Secondary Class Size

Boards are required to report both elementary and secondary class sizes to the Ministry. The Ministry imposes financial penalties on school boards that do not comply with class size requirements set out in *Ontario Regulation 132/12 – Class Size*. The DDSB has consistently been compliant with class size requirements and has therefore avoided these financial penalties.



OPERATING BUDGET RESTRICTIONS

Special Education Grant Envelope

Special Education funding is limited to special education expenditures; however, boards may spend more on special education programs and support. If there are unspent special education funds, boards must report these funds in a deferred revenue account to be used to support the special education program in the future.

Other Grant Envelopes

Funding for programs such as Learning Opportunities, Rural and Northern Education Fund, Mental Health and Well-Being Grant, Indigenous Education and New Teacher Induction Program (NTIP) is restricted to expenditures for these programs. The Program Leadership Allocation (PLA) is to be used to fund the program leader positions included within the grant and the travel and professional development associated with these positions.

Board Administration and Governance Grant

Boards may not spend more on administration and governance than the revenue allocated for this purpose, excluding the Curriculum and Assessment Implementation Allocation.

CAPITAL BUDGET RESTRICTIONS

Capital Funding for Construction Projects

Construction projects are funded on a project-by-project basis with funding restricted to a specific project.

School Condition Improvement (SCI)

Boards must use this funding on schools that are expected to remain open and operating for at least five years. It is required that 70% of the funding must be spent on existing major building components. In prior years, school boards were permitted to carry forward any unspent funds under this allocation without restrictions. Starting with the 2023-2024 allocation, these funds will expire 2.5 years after allocation (i.e. unspent funds from the 2023-2024 allocation will expire March 31, 2026). All existing funds from prior school years will expire March 31, 2027.

Proceeds of Disposition (POD)

Boards must use this funding on schools that are expected to remain open and operating for at least five years. It is required that 80% of POD funding must be spent on existing major building components.

School Renewal

The portion of this grant that boards may use for operating expenditures is capped. Similar to SCI funds, unspent School Renewal funds will now have an expiry date 2.5 years after allocation.

Child Care and Child and Family Support Programs Space

Funding for these projects is granted on a project-by-project basis and is restricted to each individual project.

2. Key Areas of Focus and Challenges

KEY AREAS OF FOCUS AND CHALLENGES IN BALANCING THE BUDGET

Student Accommodation

DDSB enrolment growth is projected to be strong next year and continue for the foreseeable future. Though it is not always clear when new residential developments will begin construction, Durham Region has forecast the population in the Region to almost double by 2050. This sustained enrolment growth will help to mitigate the impact of some of the funding reductions being seen and help to support the stability of services to students over time. This is a positive outlook.

The challenge associated with the enrolment growth forecast is ensuring adequate availability of space within schools and portables to accommodate the total student population. Residential construction easily outpaces school construction, requiring the reliance on temporary accommodations (portables). Even with the approved new schools coming online, utilization will remain over 100%. Temporary accommodation grant funding is currently insufficient to procure enough portables to satisfy projected needs, causing a financial pressure.

Inflation

Though an increase of two percent to the non-staff portion of the school operations grant was included in the Grants for Student Needs funding announcement, with average inflation over the past year close to eight percent and ongoing inflation projected for coming year, the marginal increase to grant funding is clearly not sufficient to maintain purchasing power. The demands of maintaining DDSB facilities are significant, and inflationary pressures will continue to prove challenging to manage.

Additionally, increases to statutory benefit rates (CPP, EI) have increased significantly over the last couple of years, with no associated increase to the funding benchmark. This unfunded difference is not within the control of the Board and is a noticeable area of financial pressure.

Technology

Funding for information technology within the current grant structure is well below the amount required to meet the needs of the system. Managing this funding gap with the current level of technology deployment is not sustainable. With no increase to the funding model on the horizon, changes will be implemented to ensure sustainability going forward.

Labour Relations

Agreements for all staff who collectively bargain expired on August 31, 2022. Though all parties work to maintain positive relationships overall, collective bargaining can be contentious. While the two-tiered bargaining process is well-established at this point, negotiating collective agreements is inherently unpredictable.

Special Education

The funding for special education is not increasing at the same rate as the demand for services. This shortfall in funding places financial pressure on the rest of the Board. In spite of the fact that funding for special education remains a priority for the Board, if the funding model does not change, the gap between the level of service we are able to provide and the expectations of the system will continue to widen.

Education Development Charge (EDC) Deficit

The current school board EDC by-law is in place from 2019-2024. Presently, the by-law is in a deficit (\$27M at August 31, 2022) as a result of site costs beyond estimates, the legislative rate cap imposed by the Ministry and lower than anticipated collections.

At the time of by-law renewal, the Background Study identified the need to acquire additional sites at a forecasted cost of \$1.2B over 15 years to accommodate the projected growth in the District. To fund this land requirement and balance the by-law, the rate calculated as part of the by-law renewal indicated that an increase from \$1,949 to \$11,876 per permit would be necessary. The amended regulation allows only a modest rate increase of \$300 per year over the 5 years of the by-law, resulting in the following rates:

Year 1	\$2,249
Year 2	\$2,549
Year 3	\$2,849
Year 4	\$3,149
Year 5	\$3,449

Consequently, the deficit at the beginning of the current by-law of \$13M will increase significantly over the 5 years of the by-law if no further amendments are made to the regulation to permit the necessary rate increases.

As we enter the final year of the by-law period, staff have again updated various pieces of the EDC projections including timing of site purchases, financing assumptions and the number of permits on which EDCs will be collected. The projections have not been updated to reflect current land values which may be higher than those reflected in the by-law even after applying the escalation factor. Based on these updated assumptions the EDC deficit is projected to increase by \$630M over 15 years. The projected deficit over the term of the by-law is as follows:

	Collections	Expenditures	In-Year Surplus (Deficit)	Cumulative Surplus (Deficit)
Opening Deficit*				(\$10.6M)
2019-2020*	\$7.6M	(\$23.8M)	(\$16.2M)	(\$26.8M)
2020-2021*	\$15.3M	(\$17.7M)	(\$2.4M)	(\$29.2M)
2021-2022*	\$18.3M	(\$16.4M)	\$1.9M	(\$27.3M)
2022-2023**	\$22.1M	(\$55.8M)	(\$36.7M)	(\$64.0M)
2023-2024**	\$20.4M	(\$29.8M)	(\$9.4M)	(\$73.4M)

*actual results based on annual financial statements

** projected based on updated assumptions

While there is a process in place in the legislation whereby the Board could amend the current by-law to reflect some of these updated assumptions, it would be of no affect as the rate has already been capped. Staff continue to monitor the situation and update the Ministry regarding the growing deficit.

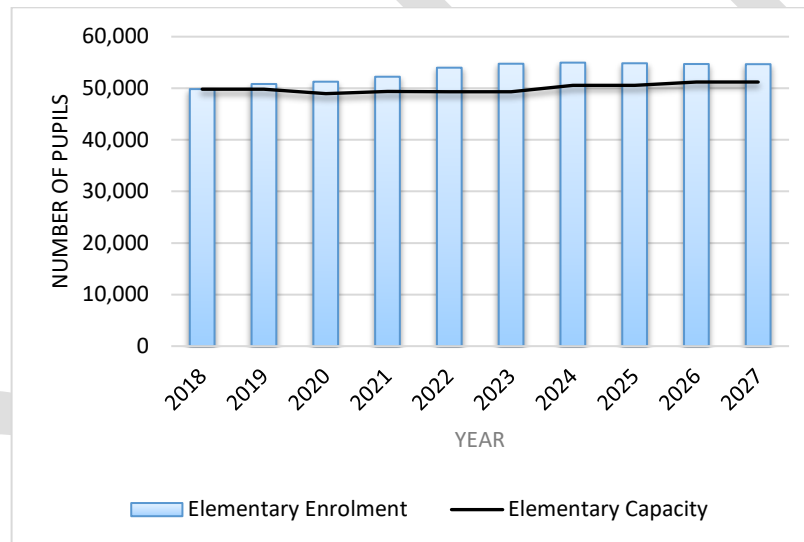
3. Enrolment

2023-2024 ENROLMENT

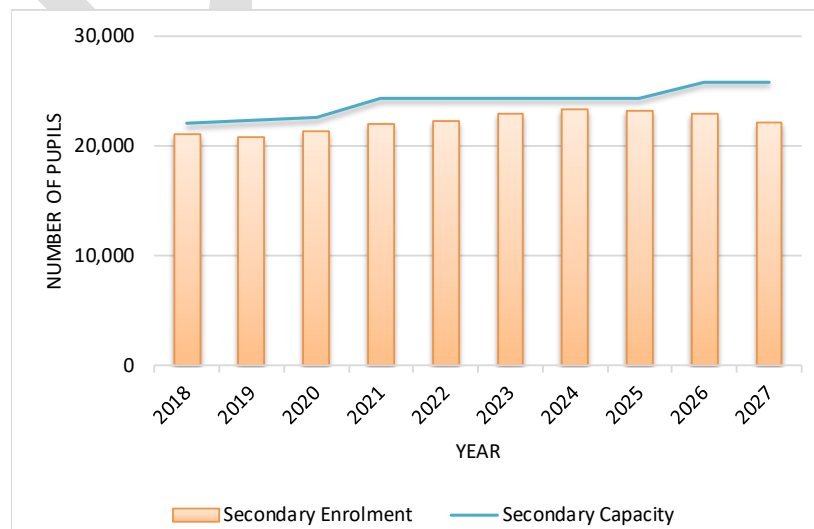
Looking at enrolment and capacities system-wide, there is limited space to accommodate the current growth. This is magnified when focusing on the elementary panel, where from October 2018 to October 2022, elementary enrolment increased by 4,149 students while capacity decreased by 494 pupil places. Though new schools have opened between October 2018 and October 2022 to accommodate the increased enrolment, a system-wide review and update to school capacities, coupled with child care conversions, has resulted in an overall reduction of capacity at the elementary level.

Enrolment pressures will continue into the future from new development, along with the regeneration of mature communities across the District. Over the next few years new capital priorities funding will allow for the construction of new schools to provide some accommodation relief. To align with specific areas of growth, the Board will continue to submit requests for capital funding to build new schools and to expand existing schools in growth areas. Additionally, the Board will need to consider how best to support students in those areas of declining enrolment.

ELEMENTARY ENROLMENT AND CAPACITY 2018-2027



SECONDARY ENROLMENT AND CAPACITY 2018-2027



INTERPRETATION OF ENROLMENT PROJECTIONS

It is important to note that the enrolment projections shown in the charts only include registered plans of subdivisions.

Areas such as Seaton, West Whitby, Brooklin and North Oshawa, for which some plans of residential subdivisions have yet to be registered, are expected to increase future enrolment for the District. This potential future growth has not been included in the enrolment projections shown in the charts, which means that future enrolment projections looking out to 2027 and beyond will likely increase. In addition, enrolment projections for DASS are excluded.

As identified in the elementary and secondary charts above, DDSB's accommodation pressures, based on current enrolment projections, is at the elementary level. These details are provided in the enrolment table below.

2023-2024 ENROLMENT PROJECTIONS

	2023	2024	2025	2026	2027
Elementary Enrolment	54,751	54,964	54,840	54,695	54,664
Elementary Capacity	49,289	50,572	50,572	51,206	51,206
Elementary Surplus/Shortfall	-5,462	-4,392	-4,268	-3,489	-3,458
Secondary Enrolment	22,990	23,303	23,199	22,946	22,160
Secondary Capacity	24,430	24,430	24,430	25,817	25,817
Secondary Surplus/Shortfall	1,440	1,127	1,231	2,871	3,657
Total District Enrolment	77,741	78,267	78,039	77,641	76,824
Total District Capacity	73,719	75,002	75,002	77,023	77,023
Total District Surplus/Shortfall	-4,022	-3,265	-3,037	-618	199

APPROVED CAPITAL PRIORITIES - SCHOOL CAPACITY

	2023	2024	2025	2026	2027
Elementary	0	1072	0	634	0
Secondary	0	0	0	1387	0
Total	0	1072	0	2021	0

Approved capital priorities, at both the elementary and secondary level, outlined in the table above provides an overview of the capacity changes currently approved for DDSB.

The Board's Official Enrolment Projections (OEP) for 2023-2024 is a key factor in several critical aspects of operations including:

- Operating revenue and expenditures, including teacher staffing for class size
- Student instruction and accommodation
- Capital revenue and expenditures

Grade-by-grade enrolment information is provided below comparing OEP for 2022-2023 and 2023-2024, as well as the actual enrolment for 2022-2023 compared to enrolment projections for that year.

OEP COMPARISON 2022-2023 TO 2023-2024

Elementary	JK	SK	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	ISS	TOTAL
OEP 2022-2023	4,714	4,744	5,116	5,188	5,076	5,046	5,270	5,325	5,241	5,391	1,464	52,575
OEP 2023-2024	5,156	5,170	5,206	5,417	5,364	5,369	5,141	5,407	5,556	5,475	1,490	54,751

Secondary	GR9	GR10	GR11	GR12	ISS*	TOTAL
OEP 2022-2023**	5,569	5,521	5,458	5,649	1,176	22,197
OEP 2023-2024**	5,919	5,629	5,590	5,852	1,055	22,990

* secondary ISS numbers are separated for information. For purposes of OEPs they are included in grade-by-grade data.

** DASS number not included in data provided

COMPARISON OF REALIZED ENROLMENT TO PROJECTED ENROLMENT 2022-2023

Elementary	JK	SK	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	ISS	TOTAL
OEP 2022-2023	4,714	4,744	5,116	5,188	5,076	5,046	5,270	5,325	5,241	5,391	1,464	52,575
Oct 2022 Actual	4,986	5,083	5,317	5,300	5,298	5,036	5,317	5,424	5,339	5,376	1,507	53,983
Difference	272	339	201	112	222	-10	47	99	98	-15	43	1,408

Secondary	GR9	GR10	GR11	GR12	ISS*	TOTAL
OEP 2022-2023*	5,569	5,521	5,458	5,649	1,176	22,197
Oct 2022 Actual*	5,564	5,519	5,503	5,695	1,048	22,281
Difference	-5	-2	45	46	-128	84

* secondary ISS numbers are separated for information. For purposes of OEPs they are included in grade-by-grade data.

** DASS number not included in data provided

4. 2023-2024 Operating Revenue

OPERATING REVENUE DESCRIPTIONS

School boards receive operating revenue from three main sources, as outlined in the section below. A detailed list of operating revenues, along with comparison years, is provided in *Operating Budget – Revenue Summary*.

i. Grants for Student Needs (GSN)

The GSN calculations are outlined in the [Ministry Technical Paper](#) that can be found on the Ministry of Education website. The GSN allocation is flowed to school boards through a combination of local tax assessments, as well as a Ministry allocation. This model allows school boards to be funded province-wide under the same funding model regardless of tax assessment base.

The following are the GSN grants for 2023-2024:

Pupil Foundation	To support the common classroom experience and core education. Accounts for approximately half of the GSN and is calculated on a per-pupil basis. Provides funding for salaries of classroom teachers, early childhood educators, educational assistants, teacher librarians and guidance counsellors, as well as textbooks, classroom supplies and classroom computers.
School Foundation	To support in-school administration and leadership. Provides funding for principals, vice-principals and office support staff, as well as school administrative supplies and library staff.
Special Education	Incremental funding for students who require Special Education programs, services and equipment. Boards may use this grant only for special education and must save any unspent funding to use for special education expenses in future school years.
Language	Provides funding to meet costs for language instruction. Allocations support FSL (French as a Second Language), ESL/ELD (English as a Second Language/English Literacy Development), FFL (French as a First Language), etc.
Indigenous Education	Funding supports programs designed for Indigenous learning and are aimed at improving Indigenous student achievement and well-being. Boards may use this grant only to support Indigenous learning and must save any unspent funding to use for Indigenous education expenses in future school years.
Geographic Circumstances	To support the additional costs associated with operating small schools, considering geography, board size and dispersion.
Learning Opportunities	Provides funding to help students who are at greater risk of lower academic achievement.
Student Transportation	Funding to transport students to and from home and school, including transporting students with special needs.

Mental Health and Well-Being	Provides funding for mental health workers in secondary schools, to strengthen positive school climates and targeted support to secondary schools in priority urban neighbourhoods. Supports non-teaching staff such as social workers, child and youth workers, psychologists, and attendance counsellors who work to prevent and mitigate risks to the school environment. Also supports programs for long-term suspended and expelled students.
Supports for Students	Provides flexible funding to support the learning needs of students, which may include special education, mental health and well-being, language instruction, Indigenous education and STEM programming. All funds are to be used consistent with central agreement obligations.
Program Leadership	Funding to support Early Years Leads, Indigenous Education Leads, Mental Health Leaders, School Effectiveness Leaders, Student Success Leads, Technology Enabled Learning and Teaching (TELT) Contacts Leads.
Cost Adjustment and Teacher Qualifications and Experience	Recognizes the difference in salary ranges of both teaching and various non-teaching staff. Provides additional funding for teachers and non-teaching staff acknowledging qualifications and experience above salary benchmark levels. Includes New Teacher Induction Program (NTIP) funding to support the growth and professional development of new teachers in the system.
Continuing Education and Other Programs	Supports adult day-school programs including correspondence and self-study, Continuing Education (including transfer courses for secondary students moving between applied and academic streams), as well as summer school for adults and secondary students.
School Board Administration and Governance	Funding for administration and governance costs such as operating board offices and central facilities, board-based staff and expenditures, including superintendents and their secretarial support.
One-Time Realignment Mitigation Fund	Provides transitional funding for boards to adjust their cost structures to realignment within the Indigenous Education Grant.
School Facility Operations and Renewal	Supports the costs of operating and repairing schools, including costs for heating, lighting, maintenance and cleaning of schools, including custodial staff.
Declining Enrolment Adjustment	Provides transitional funding for boards to adjust their cost structures to declines in enrolment. As board funding is determined by enrolment, revenue decreases as enrolment declines. Board costs, however, do not decline in a way that is strictly proportional to declining enrolments.
Debt Service Support	Funding to support capital debt that was financed through either third-party debentures or Ontario Financing Authority (OFA). This grant is being flowed to school boards over the remaining term of their existing capital debt instruments.

ii. Other Government Grants

The Ministry, other ministries and other agencies provide grants that are directed for specific programs and is often for a limited time. These grants are included in *Operating Budget – Revenue Summary*.

iii. Other Revenues

The board generates a small amount of revenues for such items as tuition fees for international students, rentals and leases, community use fees and interest earned.

2023-2024 FUNDING MODEL CHANGES

The following is an overview of the significant changes to the GSNs for 2023-2024.

• Benchmark Changes

- Funded secondary credit load of 7.5 credits per pupil split between 0.225 credits online learning (average class size of 30) and 7.2575 credits in-person learning (average class size of 23).
- Salary benchmarks were increased for education workers by \$1 per hour for 2022-2023 and an additional \$1 per hour for 2023-2024 to support the Canadian Union of Public Employees (CUPE) central collective agreement.
- Teacher salary benchmarks were increased by 1.25% for 2022-2023 and an additional 1.25% for 2023-2024 as a labour provision.
- The benefits portion of benchmarks was reduced by 0.167% as part of the ongoing phase-out of funding for retirement gratuities.
- A 2% cost update provided for non-staff benchmarks and funding amounts.
- 2023-2024 marks the fifth year of a five-year phase in of a reduced Supplementary Area Factor to reflect updated funded class sizes.

• Priorities and Partnerships Funding (PPF) Transferred to GSN

2023-2024 GSN Allocation	Previous Priorities and Partnerships Funding (PPF) Grant
Demographic Data Gathering Allocation	Demographic Data Gathering
Early Math Intervention Amount	Early Intervention Math Supports for Students with Special Education Needs (Grades K-8)
Specialist High Skills Major (SHSM) Allocation	Specialist High Skills Major (SHSM) Expansion
* Included in Learning Opportunities Grant	Summer Learning Programs (SLP)

* Not a specific allocation within the Learning Opportunities Grant, details of the allocation and funding methodology will be communicated by the Ministry at a later date

• New GSN Allocations

- Safe and Clean Schools Supplement added to the Learning Opportunities Grant to support costs associated with student well-being and maintaining clean schools.

• Accountability Measures

- External Audit Allocation added to the School Board Administration and Governance Grant to support external auditors to perform enrolment audits and staffing FTE compliance audits.

- **Funding Model Changes**

- Student Transportation: New model implemented using provincially set criteria to determine the number of buses needed, spare capacity and benchmark rates including vehicle, fuel, and driver components.
- Indigenous Education Grant and One-Time Realignment Mitigation Fund: The First Nations, Métis and Inuit Studies Allocation revised to only support courses with less than 23 students with funding realigned into a new Board Action Plan (BAP) Allocation and One-Time Realignment Mitigation Fund transitional funding.
- Remote Learning Administration: With remote learning enrolment excluded from school and facility-based allocations, this grant was added to the School Foundation Grant to partially offset administration costs.

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OPERATING BUDGET – REVENUE SUMMARY

The following provides the 2023-2024 estimated revenue, with comparative figures and change in revenues from the prior year.

REVENUE CATEGORIES	2021-2022 Revised Estimates	2022-2023 Revised Estimates	2023-2024 Estimates	Incr/(Decr)
Grants for Student Needs (GSN) Operating Funding				
Pupil Foundation	416,996,863	435,976,500	452,944,952	16,968,453
School Foundation	51,847,172	54,433,471	56,168,466	1,734,996
Special Education – Special Education Per-Pupil Amount (SEPPA)	59,391,749	61,909,263	65,130,233	3,220,970
Special Education - Differentiated Special Needs (DSENA)	37,742,531	39,374,285	41,501,181	2,126,896
Special Education – Special Incidence Portion (SIP)	3,237,406	2,707,482	2,707,482	0
Special Education – Special Equipment Amount (SEA)	2,699,666	3,050,940	3,117,570	66,630
Special Education - Behaviour Expertise Funding	982,169	1,012,733	1,062,326	49,593
Special Education - Education and Community Partnership Program	6,064,146	6,157,461	6,076,617	-80,844
Language - FSL	10,930,151	11,392,772	11,621,857	229,085
Language - ESL	6,412,710	8,146,234	6,398,886	-1,747,348
Indigenous Education Grant	3,709,777	7,500,749	3,851,944	-3,648,805
Rural and Northern Education Allocation	49,906	51,850	57,536	5,686
Learning Opportunities - Demographic Table Amount	3,595,425	3,641,246	3,722,605	81,359
Learning Opportunities - Student Success	1,369,175	1,422,732	1,496,037	73,305
Learning Opportunities - Tutoring Allocation	309,270	319,173	326,248	7,075
Learning Opportunities - Specialist High Skills Major	1,519,750	1,611,945	1,799,790	187,845
Learning Opportunities - Gr 7 - 8 Literacy & Numeracy Coaches	882,697	900,635	954,344	53,709
Learning Opportunities - Outdoor Education	633,135	653,249	667,618	14,369
Learning Opportunities - Experiential Learning Allocation	243,543	250,295	258,254	7,959
Learning Opportunities - Safe and Clean Schools Supplement	0	0	501,997	501,997
Mental Health & Well-Being	2,037,570	3,151,917	3,335,942	184,025
Cost Adjustment - Teacher Qualification & Experience	60,348,582	59,843,994	73,530,986	13,686,992
Cost Adjustment - ECE Qualification & Experience	4,294,416	5,048,451	4,880,258	-168,193
Cost Adjustment - Maternity leave/Sick leave	922,593	922,593	922,593	0
Cost Adjustment - Early Payout Retirement Gratuity Funding Adjustment	-104,650	-10,465	0	10,465
Cost Adjustment - Teacher Learning and Innovation Allocation	0	63,000	63,000	0
Cost Adjustment - Benefits Trust Funding	14,730,289	14,579,849	14,250,933	-328,916
New Teacher Induction Program (NTIP)	507,599	580,839	567,693	-13,146
Adult Education/Continuing Education (Continuing Education)	3,082,923	3,984,856	3,936,001	-48,855
Learning Opportunity - Literacy & Numeracy (Continuing Education)	323,797	321,687	305,119	-16,568
Transportation	24,262,477	27,003,230	27,467,370	464,140
Administration and Governance	19,104,264	20,480,040	21,265,838	785,798
Program Leadership Allocation	1,091,688	1,092,654	1,100,229	7,575
School Operations	74,793,765	78,943,688	82,953,884	4,010,195
Community use of schools	992,725	1,011,403	1,031,705	20,302
Public Sector Wage Constraint	-418,575	-418,575	-418,575	0
Support for Students Fund	6,893,709	7,155,367	7,243,444	88,077
One-Time Realignment Mitigation Fund	0	0	1,779,407	1,779,407
COVID-19 Learning Recovery Fund	0	9,949,682	0	-9,949,682
Grants for Student Needs (GSN) Operating Funding Total	821,480,413	874,217,224	904,581,770	30,364,546

REVENUE CATEGORIES	2021-2022 Revised Estimates	2022-2023 Revised Estimates	2023-2024 Estimates	Incr/(Decr)
Other Government Grants /Fees				
Ministry of Citizenship & Immigration - Adult ESL (Continuing Education)	638,800	542,240	626,533	84,293
Govt of Canada/Fees Non-Resident	581,529	878,693	530,154	-348,539
Min. Education - Math Recovery Plan	999,000	999,000	1,350,200	351,200
Min. Education - Tutoring Allocation	0	3,146,091	0	-3,146,091
Min. Education - Specialist High Skills Major Expansion	514,500	491,000	0	-491,000
Min. Education - Education Staff to Support Reading Interventions	0	0	2,296,200	2,296,200
Min. Education - Staffing to Support De-Streaming and Transition to High School	0	0	3,654,600	3,654,600
Min. Education - CUPE Investment in System Priorities	1,494,226	0	0	0
Min. Education - COVID-19 PPF	14,219,849	0	0	0
Other Government Grants /Fees Total	18,447,904	6,057,024	8,457,687	2,400,663
Other Revenues/Expenditure Recovery				
Rental/Lease Fees	2,164,580	2,440,826	2,539,240	98,414
Community Use Fees	0	400,000	370,000	-30,000
Misc. recoveries/rebate	10,000	136,512	100,000	-36,512
Staff on Loan	2,833,345	2,831,456	2,873,239	41,783
Fees - Continuing Education	505,997	640,275	640,275	0
Interest Revenue	800,000	1,000,000	2,000,000	1,000,000
Other Revenues/Expenditure Recovery Total	6,313,922	7,449,069	8,522,754	1,073,685
Deferred Revenue				
Deferred Revenue - Indigenous Education	170,907	345,248	75,000	-270,248
Deferred Revenue – Applied Behaviour Analysis Training (ABA)	20,538	0	0	0
Deferred Revenue - Experiential Learning	0	81,984	0	-81,984
Deferred Revenue - Mental Health Workers	0	25,331	0	-25,331
Deferred Revenue – Special Equipment Amount (SEA)	0	1,139,763	0	-1,139,763
Deferred Revenue - Targeted Student Supports	593,909	734,871	179,256	-555,615
Deferred Revenue - Investment in System Priorities	1,384,639	0	0	0
Deferred Revenue Total	2,383,548	2,327,197	254,256	-2,072,941
Operating Revenue Total	848,625,787	890,050,514	921,816,467	31,765,953
Accumulated Surplus	10,019,821	909,822	2,620,413	1,710,592
Grand Total	858,645,608	890,960,336	924,436,880	33,476,544

OPERATING BUDGET – REVENUE ANALYSIS

i) Grants for Student Needs (GSN) \$30.4M

a) Enrolment Changes \$13.9M

- **Overall Enrolment \$13.9M** – For funding purposes, overall enrolment is measured by Average Daily Enrolment (ADE). ADE is calculated by averaging the FTE of students at the October 31 and March 31 count dates. This calculation excludes fee paying students and students covered under federal government agreements. Elementary ADE is projected to increase 741.0 FTE and Secondary ADE is projected to increase 947.96 FTE.

b) Priorities and Partnerships Funding (PPF) Transferred to GSN \$0.4M

- **Early Math Intervention Amount \$0.1M** - Included in the Special Education Grant, Differentiated Special Education Needs Amount (DSENA) to support early math intervention for elementary students with special education needs.
- **Demographic Data Gathering \$0.1M** – Included in the School Board Administration and Governance Grant to support school board capacity to collect, analyze, and use voluntary student and workforce demographic data.
- **Specialist High Skills Major (SHSM) Expansion \$0.2M** – Included in the Learning Opportunities Grant, Specialist High Skills Major Allocation to provide students with access to more SHSM programs.

c) New Funding \$0.5M

- **Safe and Clean Schools Supplement \$0.5M** – Included in the Learning Opportunities Grant, for additional services that support student well-being and maintain clean schools.
- **External Audit Allocation \$0.01M** – Included in the School Board Administration and Governance Grant, to support external auditors to perform enrolment audits and staffing FTE compliance audits.

d) Indigenous Education Funding Model Change (\$-1.9M)

- **First Nation, Métis and Inuit Studies Allocation (\$-6.9M)** – Allocation revised to only support courses with less than 23 students using a lower benchmark.
- **Board Action Plan (BAP) Supplemental Amount \$3.2M** – New Supplemental Amount included in the enveloped BAP Allocation, to support provincially determined Indigenous Education priorities.
- **One-Time Realignment Mitigation Fund \$1.8M** – Transitional funding provided as a new GSN allocation, to support boards while adjusting cost structures to realignment within the Indigenous Education Grant.

e) Benchmark Changes \$16.3M

- **Compensation \$9.9M** – Salary benchmarks were increased for education workers by \$1 per hour for 2022-2023 and an additional \$1 per hour for 2023-2024 to support the Canadian Union of Public Employees (CUPE) central collective agreement. Teacher salary benchmarks were increased by 1.25% for 2022-2023 and an additional 1.25% for 2023-2024 as a labour provision. As part of the ongoing phase-out of funding for retirement gratuities, the benefit portion of benchmarks was reduced by 0.167%.

- **Online Learning (\$-0.2M)** – Funded secondary credit load of 7.5 credits per pupil split between 0.225 credits online learning (average class size of 30) and 7.2575 credits in-person learning (average class size of 23).
- **Special Education Per Pupil Amount (SEPPA) \$2.0M** – Increased per pupil amount for all grade levels.
- **Differentiated Special Education Needs Amount (DSENA) \$1.9M** – Increase in table amounts for the Measures of Variability (MOV), Special Education Statistical Prediction Model (SESPM) and Base Amount for Collaboration and Integration.
- **Remote Learning Administration Allocation (\$-0.1M)** – Per pupil amount added to the School Foundation Grant to support costs related to the administration of remote learning instruction, with remote learning enrolment excluded from all other school and facility-based allocations.
- **School Operations \$2.9M** - Increased by 2.0% of non-staff portion to assist in managing increases in electricity, natural gas and other costs.
- **Classroom Loading Factors (\$-0.6M)** – 2023-2024 marks the fifth year of a five-year phase in of a reduced Supplementary Area Factor to reflect updated funded class sizes.
- **Program Level Changes \$0.5M** – Increases in per-pupil and table amounts at the program level such as French as a Second Language (FSL), English as a Second Language (ESL), School Foundation, Mental Health and Well-Being and Learning Opportunities.

f) Other Changes \$1.2M

- **Staffing Changes \$10.8M** – An increase in the Cost Adjustment and Teacher Qualifications and Experience grant to reflect higher expenditures associated with increases in experience and qualification of teachers and Early Childhood Educators (ECE).
- **COVID-19 Learning Recovery Fund (-\$9.9M)** – Discontinued funding that provided additional staffing supports for learning recovery, delivery of remote learning and supports for special education and enhanced cleaning standards.
- **Transportation Services Allocation \$0.5M** – New model implemented using provincially set criteria to determine optimal number of buses needed and benchmark rates including vehicle, fuel, and driver components.
- **Education and Community Partnership Program (ECP) Allocation (-\$0.1M)** – Funding adjusted to the projected expense associated with the program.
- **Total number of 2022 T4 Slips (-\$0.1M)** – Funding for payroll and human resource functions is generated within the Administrative and Governance grant based on number of T4 slips issued. The number of slips decreased by 135 in 2022, resulting in a \$0.1M decrease in funding.

ii) Other Government Grants/Fees \$2.4M

- **Math Recovery Plan \$0.4M** – Funding from the Ministry of Education comprised of allocations for a Board Math Lead, School Math Facilitators and Digital Math Tools, replacing prior year Math Strategy funding.
- **Education Staff to Support Reading Interventions \$2.3M** - Funding from the Ministry of Education for additional teachers to provide reading support to students in Kindergarten to Grade 3.
- **Staffing to Support De-Streaming and Transition to High School \$3.6M** - Funding from the Ministry of Education for additional teachers to provide early supports to prepare students in Grades 7 and 8 prior to transitioning into a de-streamed Grade 9 and to continue to support students in a de-streamed Grade 9 and their transition to Grade 10.

- **Specialist High Skills Major (SHSM) Expansion (-\$0.5M)** – Transferred to the GSN, included in the Learning Opportunities Grant, Specialist High Skills Major Allocation.
- **Non-Resident Student Enrolment (\$-0.3M)** – Decrease in projected FTE of non-resident, fee paying students.
- **Tutoring Supports Program (-\$3.1M)** – Discontinued enveloped funding from the Ministry of Education to provide tutoring support programs that supported learning recovery and renewal in response to the COVID-19 pandemic.

iii) Other Revenues/Expenditure Recovery \$1.1M

- **Interest Revenue \$1.0M** – Increase in projected amount based on prior year actuals.
- **Staff on Loan \$0.05M** – Expenditure recovery funding received for staff that are seconded to positions with organizations such as the Ministry of Education or labour unions.
- **Other \$0.05M** – Adjusted projected revenue from daycare leases, community use permits and cafeteria revenue.

iv) Deferred Revenue (-\$2.1M)

- **2022-2023 Deferred Revenue (-\$2.3M)** - One-time use of deferred revenue from Indigenous Education, Experiential Learning, Mental Health Workers, Targeted Student Supports and Special Equipment Amount (SEA) funding from 2021-2022 financial statements.
- **2023-2024 Deferred Revenue \$0.2M** - One-time use of deferred revenue from Targeted Student Supports and Indigenous education funding unspent in 2022-2023.

v) Accumulated Surplus \$1.7M

- **2022-2023 Accumulated Surplus (-\$0.8M)** - Use of accumulated surplus in 2022-2023 to support increased COVID-19 related expenditures.
- **2023-2024 Accumulated Surplus \$2.5M** - Use of accumulated surplus in 2023-2024 to provide support while adjusting cost structures to align with the discontinuation of COVID-19 Learning Recovery Fund.

5. 2023-2024 Operating Expenditures

OPERATING EXPENDITURE DESCRIPTIONS

Operational expenditures are to be supported by operational revenue. This section provides information on each major expenditure line in the Operating Budget.

a) Instruction

Teachers	Salaries and benefits for classroom teachers to support funded average class sizes, and preparation time for classroom teachers, as well as Special Education specialist teachers, Student Success and English as a Second Language (ESL) teachers.
Educational Assistants	Salaries and benefits for educational assistants who support teachers in the classroom.
Early Childhood Educators	Salaries and benefits for early childhood educators to support the Full-Day Kindergarten program.
Computers	Instructional technology and associated network costs.
Textbooks/Supplies	Textbooks and learning materials required to meet the learning expectations of the curriculum including workbooks, science supplies, and lab materials.
Professional/Paraprofessional/Technicians	Salaries and benefits for staff who provide support services to students and teachers, such as psychologists, psychometrists, speech and language pathologists, interpreters and intervenors, attendance counsellors, lunchroom supervisors, social workers, child/youth workers and computer technicians.
Library/Guidance	Salaries and benefits for teacher librarians and guidance teachers.
Staff Development	Expenditures to support instructional leadership and ongoing professional development.
Principals and Vice-Principals	Salaries and benefits for principals and vice-principals.
School Office	Salaries and benefits for clerical support staff, school office supplies and equipment.
Coordinators and Consultants	Salaries and benefits for leads, facilitators and administration staff who support school programs and required equipment and supplies.
Continuing Education	Salaries and benefits for Continuing Education principal, vice-principal, teachers, instructors, support staff and required supplies and textbooks.

b) Administration and Governance

Costs for administration and governance such as operating board offices and central facilities, trustees, central based staff and expenditures, including superintendents and their secretarial support, finance, human resource, and information technology administration.

c) Transportation

Cost to transport students to and from home and school, including transporting students with special needs and school teams/clubs.

d) School Operations and Maintenance

Costs of operating school facilities (heating, lighting, maintaining and cleaning). Includes custodial salaries, benefits and required supplies.

e) Other Non-Operating

Includes the cost of employees seconded for assignments with the Ministry or unions (Staff on Loan).

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OPERATING BUDGET - EXPENDITURE ANALYSIS

EXPENDITURE CATEGORIES	2021-2022 Revised Estimates FTE	2021-2022 Revised Estimates	2022-2023 Revised Estimates FTE	2022-2023 Revised Estimates	2023- 2024 Estimates FTE	2023-2024 Estimates
Instruction						
Teachers	4,542	483,002,944	4,553	492,274,146	4,638	515,004,811
Supply Staff	0	19,711,334	0	19,934,255	0	19,824,670
Educational Assistants	913	53,763,150	891	53,339,824	890	56,162,886
Early Childhood Educator	359	19,280,741	358	20,200,951	356	20,619,708
Computers	0	13,434,639	0	15,146,793	0	13,350,624
Textbooks / Supplies	0	13,781,753	0	16,973,425	0	18,449,944
Prof./ParaProf./Tech.	186	27,556,129	215	30,271,452	220	29,627,867
Library / Guidance	160	17,052,113	169	18,236,965	194	21,451,383
Staff Development	0	3,824,389	0	4,715,949	0	4,412,108
Principals and VPs	252	35,812,075	249	36,676,762	253	36,315,217
School Office	235	19,681,833	266	19,643,857	262	19,915,995
Continuing Education	92	14,409,263	18	5,495,426	18	5,456,049
Coordinators and Consultants	18	4,543,885	109	16,843,018	114	17,618,090
Instruction Total	6,756	725,854,248	6,828	749,752,823	6,944	778,209,353
Administration & Governance						
Governance	14	255,723	14	255,732	15	276,558
Board Administration	147	22,991,923	153	25,096,216	154	29,080,830
Administration & Governance Total	161	23,247,646	167	25,351,948	169	29,357,388
Transportation						
Transportation	0	26,424,044	8	26,322,212	8	28,980,597
Transportation Total	0	26,424,044	8	26,322,212	8	28,980,597
School Operations & Maint.						
School Operations & Maint.	554	79,129,629	565	83,370,493	567	84,865,391
School Operations & Maint. Total	554	79,129,629	565	83,370,493	567	84,865,391
Other Non-Operating						
Other Non-Operating	0	3,990,041	0	6,162,859	0	3,024,152
Other Non-Operating Total	0	3,990,041	0	6,162,859	0	3,024,152
Grand Total	7,471	858,645,608	7,568	890,960,335	7,688	924,436,880

NOTE(s):

The presentation of the 2023-2024 Budget is similar to prior years, however minor variances in certain expenditure categories may exist due to updates in the Ministry's standardized code of accounts. Some prior year expenditure adjustments may have been made for consistency and comparison purposes.

Salary and Benefits \$34.2M

- **Grid Shifts \$6.3M** – Annual salary increases for staff not at the maximum pay rate for their respective salary grids.
- **Labour Relations \$13.8M** – Salary benchmarks were increased for education workers by \$1 per hour for 2022-2023 and an additional \$1 per hour for 2023-2024 to support the Canadian Union of Public Employees (CUPE) central collective agreement. Teacher salary benchmarks were increased by 1.25% for 2022-2023 and an additional 1.25% for 2023-2024 as a labour provision.
- **Benefit Rate Changes \$2.7M** – Adjustment to reflect updated costs associated with the benefit trusts and increased employer contribution rate on statutory benefits.
- **Staffing Changes \$11.4M** – Increased enrolment generated an overall increase of 48.05 FTE elementary teacher positions and an increase of 54.4 FTE secondary teacher positions.

Other Changes (-\$0.7M)

- **Transportation \$2.6M** – Increase of expected transportation costs in comparison to the 2022-2023 school year, due to increased enrolment and the addition of expenditures for spare driver capacity and operator recruiting and retention.
- **Retirement Gratuity (-\$3.0M)** – Expenditure decrease to reflect the retirement gratuity liability being fully funded by the retirement gratuity reserve as per the 2021-2022 actuarial valuation.
- **COVID-19 Learning Recovery Fund (-\$4.4M)** – Decrease in expenditures for air filters, PPE and classroom staffing related to the discontinued COVID-19 Learning Recovery Fund.
- **2022-23 Deferred Revenue (-\$1.8M)** – Decrease in expenditures for SEA equipment and tutors in schools related to the one-time use of deferred revenue in 2022-2023.
- **Software Licensing and Implementation \$2.1M** – Increased cost of software licensing and expenses associated with the implementation of an enterprise resource planning (ERP) system.
- **Priorities and Partnerships Funding (PPF) \$3.4M** – Expenditure adjustment to reflect Priorities and Partnerships funding grants.
 - **Education Staff to Support Reading Interventions \$2.5M:** Includes resources for schools, 18.0 FTE elementary classroom teachers and 3.0 FTE speech language pathologists.
 - **Staffing to Support De-Streaming and Transition to High School \$3.7M:** Includes 18.0 FTE secondary guidance teachers and 15.0 FTE elementary guidance teachers.
 - **Math Recovery Plan \$0.5M:** Includes digital math tools, 6.0 math facilitators and 1.0 FTE board math lead.
 - **Tutoring Allocation (-\$3.3M):** Includes a reduction in tutoring supports and 10.0 FTE secondary classroom teachers.
- **Other \$0.4M** – Miscellaneous year over year adjustments such as department head allowances, staff on loan and school block budget adjustments. Includes enveloping to match funding changes with corresponding changes in expenditures for programs such as Indigenous Education, Special Education, Continuing Education and Mental Health and Well-Being.

6. 2023-2024 Special Education – Operating Revenue and Expenditures

SPECIAL EDUCATION – OPERATING REVENUE

The Special Education grant is a component of GSN funding made up of six different allocations. These allocations are enveloped, which means the funding may only be used for special education programs, services and/or equipment. This grant is the minimum amount that must be spent on special education; however, the Board uses other funding to support special education programs as well.

Special Education Per Pupil Amount (SEPPA) \$65.1M

To assist with the costs of providing additional support to students with special education needs. It is allocated to school boards on the basis of total enrolment of all students, not just students with special education needs.

Differentiated Special Education Needs Amount (DSENA) \$41.5M

This allocation addresses the variation among school boards with respect to their population of students with special education needs. The model includes five components:

- ***Special Education Statistical Prediction Model \$30.2M:*** Predicted percentages for the population likely to have special education needs based on neighbourhood profiles;
- ***Measures of Variability \$9.0M:*** Number of students receiving special education programs and services, participation and achievement of students with special education needs in EQAO assessments, credit accumulation and participation in locally developed and alternative non-credit courses (K-courses) by students with special education needs, remote and rural adjustment, Indigenous education grant adjustment;
- ***Local Special Education Priorities \$0.5M:*** To support local priorities such as additional educational staff, additional professional or paraprofessional staff, evidence-based programs and interventions and transition supports;
- ***Early Math Intervention Amount \$0.1M:*** To support early math intervention for elementary students with special education needs;
- ***Base Amount for Collaboration and Integration \$0.5M:*** Base funding of \$492,611; and
- ***Multi-Disciplinary Supports \$1.2M:*** To support increased special education programs and services
 - Multi-Disciplinary Team \$0.4M
 - Other Staffing Resources \$0.8M

Special Equipment Amount (SEA) \$3.1M

To support the purchase of equipment that may be required by students with special education needs. The model includes two components:

- ***Per Pupil Amount:*** Base amount for each school board and total ADE multiplied by a benchmark rate;
- ***Claims-based Funding:*** To cover the cost of an individual student's equipment needs in excess of \$800 in the year of purchase.

Special Incidence Portion (SIP) \$2.7M

To support those students who require more than two full-time staff to address their health and/or safety needs.

Education and Community Partnership Programs (ECPP) \$6.1M

Formerly named the Care, Treatment, Custody and Correctional (CTCC) amount, this allocation is to support the provision of education programs to school aged children and youth in care and/or treatment centres, and in custody and correctional facilities. Funding is based on an approval process specified in the guideline issued for these programs.

Behaviour Expertise Amount (BEA) \$1.1M

To provide funding to hire professional staff who have expertise in applied behavior analysis. This model includes three components, all of which are comprised of a fixed amount for each school board and a per pupil amount:

- ***Applied Behaviour Analysis (ABA) Expertise Professionals Amount \$0.7M:*** To hire board level ABA expertise professionals;
- ***ABA Training Amount \$0.2M:*** To provide training to build school board capacity in ABA; and
- ***After-School Skills Development (ASSD) \$0.2M:*** To provide skills development programs outside the instructional day.

SPECIAL EDUCATION – EXPENDITURE ANALYSIS

Direct service and supports for students and families is prioritized within special education and mental health expenditure planning. The majority of funds are utilized to provide school based and direct service (e.g., clinical support) staffing in support of student well-being, mental health and learning. Staffing is inclusive of 1) classroom-based support staff, 2) school-based support staff and 3) Inclusive Student Services teams. Services are provided to students in all schools inclusive of single-track French Immersion schools. The next layers of priority are Special Equipment Allocation (SEA) and supporting professional learning that directly impacts on programs and services.

Classroom Supports

Classroom support staff includes: Educational Assistants, Interpreters and Intervenors. We also consider special education class teachers within the primary, most direct support to students. These roles are supported by Special Education Resource Teachers (SERTs); funded as part of the special education budget. Overall, from the 2022-2023 school year, we are increasing the number of special education classes providing additional program access for students through additional Practical Learning, life skills, and Developmental Programs at the elementary level.

Mental Health & Well-Being

Embedded in the DDSB Mental Health and Well-Being Action Plan is our collective commitment to support the everyday mental health and well-being of students and staff, to provide for our students and staff inclusive, identity affirming, and culturally relevant supports, and to strive to connect all students and staff to, from, and through access to those supports. In the DDSB, all staff roles support student well-being and include teams providing direct mental health related supports (Psychological Services, Social Work Services and Child and Youth Support Workers).

Professional Learning

Professional learning for the 2023-2024 school year has a foundation supporting the well-being and success of students and the staff supporting them. Professional learning supports are engaged which have focus on centring Indigenous Rights, Human Rights & equity as we continue to reform student services. We need to uncover, name, challenge and disrupt biases, barriers, structures and practices that impede the achievement and well-being of our learners. It is through an examination of our practices that we will ensure that we better

serve all our learners and support our staff. Our Inclusive Student Services team, specifically Speech Language Pathologists, are key within collaborations that support the learning and district actions in response to the Right to Read Inquiry Report.

Special Education Reserve Funding

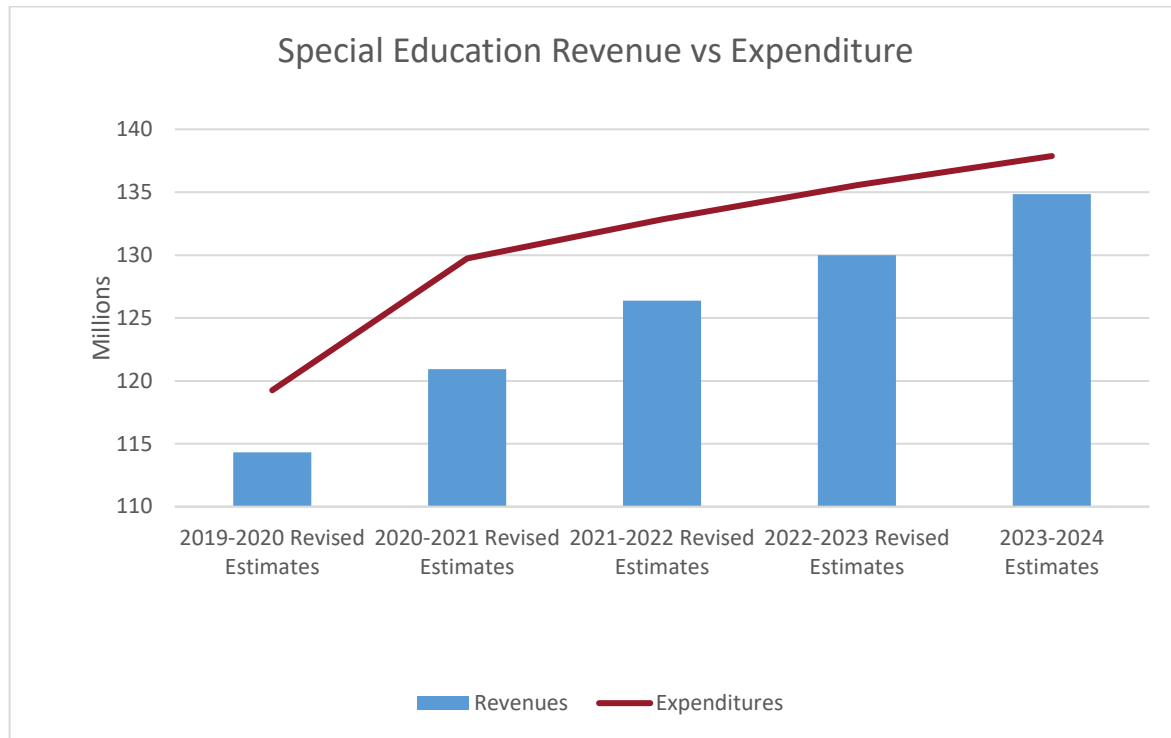
As a growth enrolment district, attractive to families of children & youth seeking local services such as through a strong Children's Treatment Centre partner, student transitions including a boundary review within Oshawa, and many new construction neighbourhoods, we have built in recommendation for the final of a multi-year planned draw on the special education reserve to bolster EA FTE for the first eight weeks of the school year. This model had positive feedback when implemented the past two Septembers. For both September 2021 and September 2022, a draw of 40% of the reserve was made in addressing transitions within and from the pandemic. Planning at this time last year left a 20% final draw on the reserve funds for the start of the 2023-2024 school year.

Potential Augmentative Funding

Application-based funding for school boards, such as the call for submissions for 'Removing Barriers Students with Disabilities' funding will continue to be utilized as opportunities to augment initiatives to address barriers experienced by students with disabilities and foster inclusive programs.

SPECIAL EDUCATION – OPERATING EXPENDITURES

	Revised Estimates 2021-2022	Estimates 2022-2023	Revised Estimates 2022-2023	Estimates 2023-2024	Change 2022- 2023 to 2023- 2024
SPECIAL EDUCATION - REVENUE					
Special Education - Special Education Per-Pupil Amount (SEPPA)	59,391,749	60,430,475	61,909,263	65,130,232	3,220,969
Special Education - Differentiated Special Education Needs Amount (DSENA)	37,742,531	39,368,136	39,374,285	41,501,182	2,126,897
Special Education - Special Incidence Portion (SIP)	3,237,406	3,081,921	2,707,482	2,707,482	0
Special Education - Special Equipment Amount (SEA)	2,699,666	2,991,904	3,050,940	3,117,570	66,630
Special Education - Behaviour Expertise Amount (BEA)	982,169	997,457	1,012,732	1,062,327	49,595
Special Education - Education and Community Partnership Program (ECP)	6,064,146	6,064,146	6,157,461	6,076,617	-80,844
Total Special Education Allocation	110,117,667	112,934,039	114,212,163	119,595,410	5,383,247
Re-allocation of Foundation Grant for Self Contained Classes	12,600,423	12,533,908	12,759,135	13,378,214	619,079
Support for Students Fund - CUPE Special Education	1,655,465	1,655,465	1,655,465	1,763,281	107,816
Min. Education - CUPE Investment in System Priorities	827,732	0	0	0	0
Special Education Reserve - Accumulated Surplus	230,001	230,001	230,001	120,413	-109,588
Deferred Revenue - Special Equipment Amount (SEA)	0	0	1,139,763	0	-1,139,763
COVID-19 Supports - Special Education	405,359	0	0	0	0
COVID-19 Supports - Mental Health Supports	533,982	0	0	0	0
Total Revenue Available for Special Education	126,370,629	127,353,413	129,996,527	134,857,318	4,860,791
SPECIAL EDUCATION - EXPENDITURES					
Teachers	63,040,036	64,013,487	63,578,606	64,350,338	771,732
Educational Assistants	53,763,150	52,867,388	53,339,824	56,162,886	2,823,062
Textbooks / Supplies / Computers	1,859,748	1,882,493	2,034,456	1,360,356	-674,100
Prof./ParaProf./Tech.	10,489,147	11,200,603	12,618,578	12,016,943	-601,635
Staff Development	283,763	467,413	415,343	438,963	23,620
Principals and VPs	335,110	339,100	347,050	292,191	-54,859
School Office	256,678	259,499	259,561	273,980	14,419
Officers & Facilitators	2,797,557	2,887,288	2,953,885	2,977,814	23,929
Total Special Education Expenditures	132,825,189	133,917,270	135,547,302	137,873,471	2,326,168
TOTAL SPECIAL EDUCATION SURPLUS/(DEFICIT)	-6,454,560	-6,563,858	-5,550,775	-3,016,153	2,534,623



7. 2023-2024 Capital Budget

For the 2023-2024 year, the capital budget of the Board is \$126.3M.

In analyzing the capital budget, it is important to understand that the revenues recognized in any given year are directly related to the expenditure for the year. As a result, while a grant may be allocated in one year, it may be recognized over multiple years as it is spent. There are no significant changes to capital grants for the year.

Education Development Charges (EDC)

The EDC by-law provides the funding for school boards to purchase land on which to construct schools. This by-law imposes a fee on new residential building permits which fund both the acquisition and development of school sites to accommodate growth-related pupil needs. In the current by-law, the rates over the period of the by-law have been capped by the Ministry resulting in a significant projected deficit.

Site purchases can include expenditures from sites purchased in prior years, as well as sites being purchased in the current year.

For 2023-2024, the collection of fees from residential permits is anticipated to be \$9.0M and will be applied to prior years site purchases. The estimated in-year site purchases of \$20.5M will be funded by EDC collections in future years.

Ministry Grants

i) Facility Upgrade Projects

School Condition Improvement (SCI)	<ul style="list-style-type: none"> 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 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), the remaining 30% can be used to address any locally identified needs Starting with 2023-24, unspent annual allocations will expire after 2.5 years
School Renewal (SR)	<ul style="list-style-type: none"> To address the costs of repairing and renovating schools Largest component is based on a benchmark renewal cost associated with a standard floor area for each elementary/secondary pupil Adjusted to reflect the renewal needs of older schools and regional variations in construction costs Starting with the 2023-24 allocation, any unspent funds will expire 2.5 years after initial allocation

DDSB is responsible for maintaining 854,297 m² of facilities and 436 hectares of land. These projects include expenditures for repairing, upgrading and renovating those schools and sites. The projects listed in Appendix B: Schedules 1 and 2 are critical to ensure the Board's facilities and properties are maintained.

The Board's allocation from the Ministry for SCI has increased slightly in comparison to last year from \$17.8M to \$18.0M. As the Board's buildings age, DDSB's portion of the funding will fluctuate. For 2023-2024, the SR allocation has also increased slightly from \$11.2M to \$11.6M as a result of enrolment.

Retrofit Projects

Child Care	<ul style="list-style-type: none"> • To provide funding to create space for new child care programs within existing school spaces • Funding for these projects was allocated based on business case submissions and calculated based on elementary school construction benchmarks for 26 pupils per room
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This grant allows the Board to continue to expand the ways in which its schools serve surrounding communities. Through business case submissions, the Child Care allocation received from the Ministry will fund the creation of child care centres as outlined below for which work has commenced and will continue in 2023-2024:

- **Awaiting Ministry Approval to Proceed to Tender:**

- Seneca Trail PS
- Sunderland PS

- **Awaiting Ministry Approval to Award Tender:**

- Scott Central PS
- Vaughan Willard PS

ii) Portable Purchases & Relocations

Temporary Accommodation	<ul style="list-style-type: none"> • Provides for leasing costs, portable relocation and acquisition costs • Allocation is based on history of net portable additions and relocations
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This category includes the purchase cost of the portables as well as costs associated with set-up on school sites. Relocation expenditures include transportation and set-up costs associated with portable moves. Portables are relocated from school to school to accommodate temporary fluctuations in enrolment.

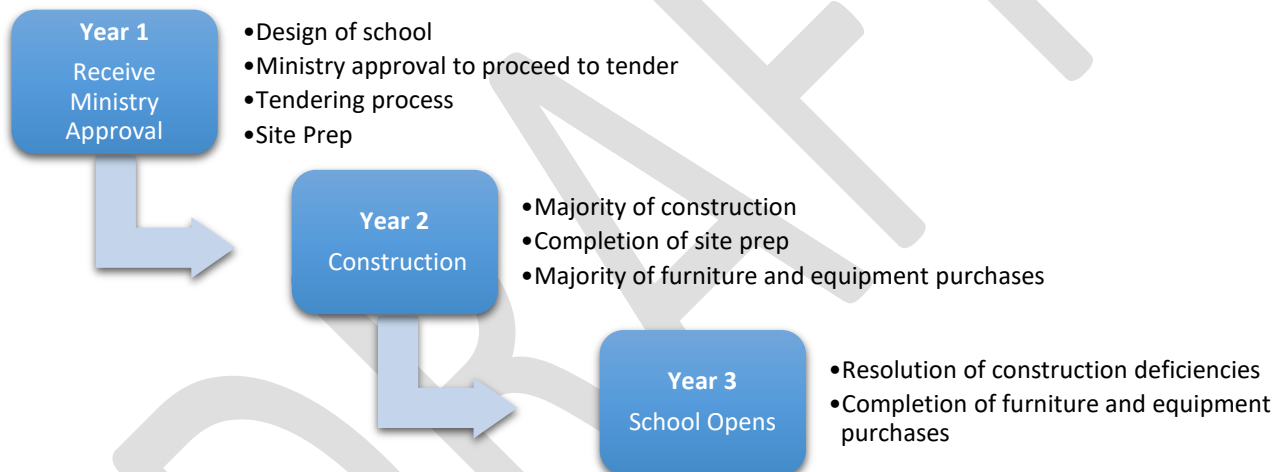
The Temporary Accommodation funding for 2023-2024 has increased compared to 2022-2023 from \$1.1M to \$1.5M as a result of a net board-wide increase in portables and portable moves over the past few years.

iii) New Construction

Capital Priorities (CP)	<ul style="list-style-type: none"> 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 The funding formula for these grants is based on construction and per pupil area benchmarks set by the Ministry
Child Care (CC) and EarlyON – New Construction	<ul style="list-style-type: none"> Funding is received as part of the project approvals for new and replacement schools and additions to existing schools to cover the costs of building a child care centre or EarlyON hub room within the school Calculated on a per room basis

New construction expenditures include the costs to design, construct and furnish new schools and additions to existing schools. As construction projects span multiple years, the revenues and expenditures associated with a construction project will span across multiple school year capital budgets.

The following provides a sample new school construction cycle:



Current construction projects include the following:

- **Awaiting Ministry Approval to Proceed to Tender:**
 - Unnamed Pickering Creekwood PS
- **Awaiting Ministry Approval to Award Tender:**
 - Mary Street Community School – Addition
- **Under Construction:**
 - Beaverton PS/Thorah Central PS Rebuild
 - Unnamed North Oshawa PS

- **Recently Announced and Under Design:**

- Unnamed North Oshawa SS
- Unnamed Pickering Seaton PS

The timing of expenditures for current new construction projects can be seen in Appendix B: Schedule 3.

iv) Interest on Long-Term Financing

Long Term Financing	<ul style="list-style-type: none"> • Funding is based on debt payments required including principal and interest
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This interest expenditure is as a result of the long-term financing associated with the construction of new schools and additions.

The decrease in Long Term Financing funding and interest expenditure is due to the natural decline as principal balances decline. This trend will continue as the Ministry has shifted from long term financing to cash flow financing, based on reporting of expenses twice annually.

Proceeds of Disposition (POD)

Revenues are generated from the sale of board properties and buildings that have been declared surplus through Ontario Regulation 444/98. These funds are to be used for the renewal of existing schools through the repair or replacement of components. As outlined in the Ministry's Proceeds of Disposition Policy, 80% must be spent on the repair or replacement of key building components and systems with the remaining 20% being used to address other locally identified renewal needs. To use POD funds for purposes other than those outlined in the policy, a Ministers approval is required.

The Board currently has one property that has been declared surplus and is being circulated through O. Reg 444/98:

- Former Cartwright HS, 14220 Old Scugog Road, Blackstock

The proceeds from this sale will be used to address capital needs throughout the system including roof replacements, mechanical systems upgrades, building envelope and site improvements within the boundaries of the POD policy.

CAPITAL BUDGET SUMMARY

	2023-2024 ESTIMATES
Site Purchases	
Prior years purchases	9,000,000
Current site purchases	20,500,000
Total Site Purchases (A)	29,500,000
Facility Upgrades	
School Condition Improvement - facility upgrades - Appendix B, Schedule 1	17,960,901
School Renewal - facility upgrades and equipment - Appendix B, Schedule 2	11,606,858
Total Facility Upgrades (B)	29,567,759
Retrofits	
Child Care retrofits	3,515,372
Total Retrofits (C)	3,515,372
Portable purchases and relocations (D)	1,481,740
New construction - Appendix B, Schedule 3 (E)	54,016,053
Interest on Long-Term Financing (F)	8,225,629
Total Capital Expenditures (A+B+C+D+E+F)	\$ 126,306,553



Durham District School Board
BUDGET
2023-2024

APPENDICES

Appendix A: Expenditure Details

EXPENDITURE CATEGORIES	Salaries & Wages	Payroll Taxes & Benefits	Total Staffing Costs	Other Operating Expenditures	Total Operating Expenditures
Instruction					
Teachers	451,777,954	63,226,856	515,004,810	----	515,004,810
Supply Staff	18,022,410	1,802,260	19,824,670	----	19,824,670
Educational Assistants	42,863,897	13,298,989	56,162,886	----	56,162,886
Early Childhood Educator	15,909,640	4,710,068	20,619,708	----	20,619,708
Textbooks / Supplies	----	----	----	18,449,944	18,449,944
Computers	----	----	----	13,350,624	13,350,624
Prof./ParaProf./Tech.	21,219,978	4,916,758	26,136,736	3,491,131	29,627,867
Library / Guidance	18,832,388	2,618,995	21,451,383	----	21,451,383
Staff Development	3,759,664	375,990	4,135,654	276,454	4,412,108
Principals and VPs	32,204,987	4,019,230	36,224,217	91,000	36,315,217
School Office	14,012,328	4,245,135	18,257,463	1,658,532	19,915,995
Continuing Education	4,445,502	697,688	5,143,190	312,859	5,456,049
Coordinators and Consultants	11,831,610	1,776,783	13,608,393	4,009,697	17,618,090
Instruction Total	634,880,358	101,688,752	736,569,110	41,640,242	778,209,352
Administration & Governance					
Trustees	229,840	16,718	246,558	30,000	276,558
Board Administration	15,786,963	3,585,037	19,372,000	9,708,830	29,080,830
Administration & Governance Total	16,016,803	3,601,755	19,618,558	9,738,830	29,357,388
Transportation					
Transportation	725,870	181,634	907,504	28,073,093	28,980,597
Transportation Total	725,870	181,634	907,504	28,073,093	28,980,597
School Operations & Maint.					
School Operations & Maint.	42,405,442	10,860,015	53,265,457	31,599,934	84,865,391
School Operations & Maint. Total	42,405,442	10,860,015	53,265,457	31,599,934	84,865,391
Other Non-Operating					
Other Non-Operating	----	----	----	3,024,152	3,024,152
Other Non-Operating Total	----	----	----	3,024,152	3,024,152
Total Operating Expenditures	694,028,473	116,332,156	810,360,629	114,076,251	924,436,880

Appendix B: Capital Schedules

Appendix B: Schedule 1 - School Condition Improvement

School Condition Improvement	
Inclusive Design & Accessibility	
Lift replacements - various locations	\$ 200,000
Exterior siteworks	1,950,000
Priority projects: Fallingbrook PS, Harmony Heights PS, Hillsdale PS, R.H. Cornish PS, Rosebank PS	
Sustainability & Energy Efficiency	
Full/partial roof replacements	5,400,000
Priority projects: Biidassige Mandamin PS, Kedron PS, Mary St PS, Meadowcrest PS	
Window replacements	1,150,000
Priority projects: Brock HS, Port Perry HS, Valley View PS	
Building automation upgrades	175,000
Priority projects: E.B. Phin PS, Lakewoods PS	
Boiler replacements	2,400,000
Priority projects: Altona Forest PS, C.E. Broughton PS, Dr. C.F. Cannon PS, J. Clarke Richardson CVI	
Lighting upgrades - various locations	400,000
Health & Well Being	
Building envelope restoration	1,850,000
Priority projects: Bayview Heights PS, Beau Valley PS, Brock HS, C.E. Broughton PS, DASS, Henry St HS	
Communication upgrades - various locations	1,000,000
Dust collector replacements	1,600,000
Priority projects: Dunbarton HS, Pickering HS	
Building Services Infrastructure	
Electrical service replacements	500,000
Priority projects: Coronation PS, Duffin's Bay PS, Harmony Heights PS, Uxbridge SS	
Watermain replacements	300,000
Priority projects: Beau Valley PS, Rosebank PS	
Contingency	
Contingency to address locally identified needs during the year	1,035,901
Total School Condition Improvement	\$ 17,960,901

Appendix B: Schedule 2 - School Renewal

School Renewal		
Inclusive Design & Accessibility		
Interior modifications - inclusive design	\$	2,000,000
Priority projects: Dunbarton HS, Port Perry HS		
Exterior siteworks		275,000
Priority projects: McCaskill's Mills PS, Valley Farm PS		
Accessibility improvements - various locations		250,000
Student Success & Engagement		
Interior modifications - program needs		300,000
Priority projects: Dunbarton HS		
Interior modifications - specialty classrooms		400,000
Priority projects: J. Clarke Richardson CVI		
Interior modifications - support spaces		1,850,000
Priority projects: Anderson CVI, G.L. Roberts CVI		
Interior modifications - classroom refresh		600,000
Priority projects: Hillsdale PS, Valley Farm PS		
Interior modifications - learning commons		250,000
Priority projects: Gandatsetiagon PS		
Health & Well Being		
Interior modifications - washrooms		600,000
Priority projects: Ajax HS, Stephen Saywell PS		
HVAC ventilation - new		3,900,000
Priority projects: Anderson CVI, Frenchman's Bay PS, O'Neill CVI		
Interior modifications - building infrastructure and services		300,000
Priority projects: Port Perry HS, Village Union PS		
Contingency		
Contingency to address locally identified needs during the year		881,858
Total School Renewal	\$	11,606,858

Appendix B: Schedule 3 - Capital Projects in Progress, Ministry Approved

	Project Budget	Funding		New Construction Expenditures		
		Ministry Approved Funding*	Board Funding**	2022-2023 and Prior	2023-2024 Estimated Expenditures	Future Years
New Schools						
Beaverton PS/Thorah Central PS Rebuild	22,929,064	13,307,613	9,621,451	3,623,686	18,104,844	1,200,534
Unnamed Pickering Creekwood PS	13,676,371	13,676,371	-	1,959,806	10,941,097	775,468
Unnamed North Oshawa PS	22,247,107	19,718,070	2,529,037	2,894,517	18,149,193	1,203,397
Unnamed North Oshawa SS	46,389,932	46,389,932	-	-	-	46,389,932
Unnamed Pickering Seaton PS	18,997,002	18,997,002	-	-	-	18,997,002
Total New Schools	124,239,476	112,088,988	12,150,488	8,478,009	47,195,134	68,566,333
Additions						
Mary Street Community School	8,068,350	7,318,350	750,000	822,951	6,820,919	424,480
Total Additions	8,068,350	7,318,350	750,000	822,951	6,820,919	424,480
					\$ 54,016,053	

*Ministry Approved Funding includes Capital Priorities, Child Care and EarlyON

**Board Funding includes Proceeds of Disposition and Education Development Charges

Appendix C: Board Staffing Comparison

	2021- 2022 FTE	2022- 2023 FTE	CHANGE 2022- 2023 vs 2021- 2022	2023-2024 FTE	CHANGE 2023- 2024 vs 2022- 2023
Instruction					
Teachers					
Classroom Teachers	3950.8	3966.6	15.8	4059.1	92.5
Care & Treatment Teacher	51.0	50.0	-1.0	50.0	0.0
Special Education Teacher	279.9	283.2	3.3	280.2	-3.0
Special Education Resource Teachers	210.6	203.0	-7.6	198.0	-5.0
English as a Second Language	34.0	35.0	1.0	35.0	0.0
Hearing and Vision Teacher	12.0	12.0	0.0	12.0	0.0
Literacy Coaches	0.0	0.0	0.0	0.0	0.0
Safe Schools (Program Costs)	1.5	1.5	0.0	1.5	0.0
Students Success Grades 7-12 (Program Costs)	2.0	2.0	0.0	2.0	0.0
E- Learning Teacher	0.0	0.0	0.0	0.0	0.0
Teachers Total	4541.9	4553.3	11.4	4637.8	84.5
Educational Assistants					
Educational Assistants	902.4	880.4	-22.0	879.4	-1.0
START Team/District	10.0	10.0	0.0	10.0	0.0
Care & Treatment Educational Assistant	1.0	1.0	0.0	1.0	0.0
Educational Assistants Total	913.4	891.4	-22.0	890.4	-1.0
Early Childhood Educator					
Early Childhood Educator	359.0	358.0	-1.0	356.0	-2.0
Early Childhood Educator Total	359.0	358.0	-1.0	356.0	-2.0
Prof./ParaProf./Tech.					
Administration	9.0	10.0	1.0	10.0	0.0
Administrative Support Staff	3.0	3.0	0.0	3.0	0.0
Instructors	4.0	4.0	0.0	4.0	0.0
Coordinator	1.0	1.0	0.0	1.0	0.0
Support Staff	30.7	30.0	-0.7	30.0	0.0
Cafeteria Assistants Salaries	12.0	12.0	0.0	12.0	0.0
Psychologists & Psychometrists	35.2	36.2	1.0	37.2	1.0
Social Workers & Attendance Counsellors	26.0	26.0	0.0	27.0	1.0
Speech & Language Pathologists	26.0	26.0	0.0	29.0	3.0
Interpreters & Intervenors	17.0	19.0	2.0	19.0	0.0
Mental Health Lead	1.0	1.0	0.0	1.0	0.0
Work Experience Coordinator (Spec. Ed.)	2.0	4.0	2.0	4.0	0.0
Youth Worker	10.0	12.0	2.0	11.0	-1.0
I.T. Specialists	11.0	28.0	17.0	29.0	1.0
Outdoor Education Interpreter	1.0	1.0	0.0	1.0	0.0
Educational Assistant-Technology	0.5	0.5	0.0	0.5	0.0
Safe Schools (Program Costs)	1.0	1.0	0.0	1.0	0.0
Prof./ParaProf./Tech. Total	190.4	214.7	24.3	219.7	5.0

Library / Guidance					
Teacher Librarians	97.3	104.6	7.3	109.1	4.5
Teacher Guidance Counsellor	63.0	64.2	1.2	84.6	20.4
Library / Guidance Total	160.3	168.8	8.5	193.7	24.9
Principals and VPs					
School Principal	140.0	135.0	-5.0	135.0	0.0
School Vice-Principal	111.7	114.1	2.4	118.0	3.9
Principals and VPs Total	251.7	249.1	-2.6	253.0	3.9
School Office					
Clerical Support Staff Permanent	234.6	265.8	31.2	261.9	-3.8
Clerical Support Staff Casual Salaries	0.0	0.0	0.0	0.0	0.0
School Office Total	234.6	265.8	31.2	261.9	-3.8
Coordinators and Consultants					
Administration	8.0	9.0	1.0	9.0	0.0
Administrative Support Staff	12.0	12.0	0.0	11.0	-1.0
Leads	10.0	10.0	0.0	11.0	1.0
Facilitators	53.5	63.0	9.5	69.5	6.5
Support Staff	0.0	0.0	0.0	0.0	0.0
Safe Schools (Program Costs)	4.0	4.0	0.0	4.0	0.0
Students Success Grades 7-12 (Program Costs)	4.0	4.0	0.0	4.0	0.0
Employee Computer Training Instructor	6.0	6.0	0.0	4.0	-2.0
Experiential Learning Envelope	1.0	1.0	0.0	1.0	0.0
Coordinators and Consultants Total	98.5	109.0	10.5	113.5	4.5
Continuing Education					
Administration	2.0	1.0	-1.0	1.0	0.0
Administrative Support Staff	11.0	12.0	1.0	12.0	0.0
School Principal	1.0	1.0	0.0	1.0	0.0
School Vice-Principal	2.0	2.0	0.0	2.0	0.0
Classroom Teachers	2.0	2.0	0.0	2.0	0.0
Continuing Education Total	18.0	18.0	0.0	18.0	0.0
Instruction Total	6767.7	6828.0	60.4	6944.0	116.0
Administration & Governance					
Governance					
Trustee	11.0	11.0	0.0	12.0	1.0
Student Trustee	3.0	3.0	0.0	3.0	0.0
Governance Total	14.0	14.0	0.0	15.0	1.0
Board Administration					
Administration	115.0	121.0	6.0	122.0	1.0
Administrative Support Staff	32.1	32.0	-0.1	32.1	0.1
Board Administration Total	147.1	153.0	5.9	154.1	1.1
Administration & Governance Total	161.1	167.0	5.9	169.1	2.1
School Operations & Maint.					
School Operations & Maint.					
Administration	35.3	39.0	3.7	40.0	1.0
Administrative Support Staff	8.0	8.0	0.0	8.0	0.0
Custodial Salaries	459.8	467.8	8.1	467.8	0.0

Cleaners Salaries	4.3	4.3	0.0	4.3	0.0
Repair Person	1.0	1.0	0.0	1.0	0.0
Security Monitors	4.2	4.2	0.0	4.2	0.0
Absence Coverage/Casual	0.0	0.0	0.0	0.0	0.0
Co-op Student	0.0	0.0	0.0	0.0	0.0
Maintenance Staff	37.0	37.0	0.0	38.0	1.0
Energy Support Staff	4.0	4.0	0.0	4.0	0.0
School Operations & Maint. Total	553.5	565.3	11.8	567.3	2.0
School Operations & Maint. Total	553.5	565.3	11.8	567.3	2.0
Transportation					
Transportation					
Administration Costs - DSTS	8.0	8.0	0.0	8.0	0.0
Transportation Total	8.0	8.0	0.0	8.0	0.0
Transportation Total	8.0	8.0	0.0	8.0	0.0
Grand Total	7,490.3	7,568.3	78.1	7,688.4	120.1

Appendix D: Priorities and Partnerships Funding

Contact Division/Department	Project Description		2022-2023 Grant	2023-2024 Grant	Variance	Included in 2023/2024 PPF Memo
Ministry of Education, Student Achievement Division, Student Achievement Supports Branch	Math Recovery Plan		999,000	1,350,200	351,200	Y
Ministry of Education, Student Achievement Division, Program Implementation Branch	Specialist High Skills Major		491,000		-491,000	
Ministry of Education	Skilled Trades Bursary Program		19,000	19,000	0	Y
Ministry of Education, Inclusive Education Branch	Innovative Education Programs for Children and Youth in Care		24,000		-24,000	
Ministry of Education Equity Secretariat	Hire A Senior Leader With Expertise In Human Rights, Dispute Resolution And Organization Change		170,430	170,400	-30	Y
Ministry of Education, Student Achievement Division, Student Achievement Supports Branch	Math AQ Subsidy Program		65,000			
Ministry of Education Enrolment Policy and Labour Implementation	Ukrainian Student Supports		98,386			
Ministry of Education Skills Development and Apprenticeship Branch	Personal Support Worker Bursary		227,069			
Ministry of Education Special Education/Success for All Branch	Professional Assessments and Systematic Evidence-Based Reading Programs		124,985			
Ontario Public School Boards' Association	Teach French @ DDSB		10,000			
Ministry of Education, Student Achievement Division, Student Achievement Supports Branch	Autism AQ Subsidy Program		25,800	25,800	0	Y
Ministry of Education	Anti-Sex Trafficking Protocol		38,058			
Ministry of Education, Student Achievement Division, Student Achievement Supports Branch	Demographic Data Gathering	*	39,717			
Ministry of Education	Optimizing Air Quality In Schools - Ventilation In Classrooms		671,210		-671,210	
Ministry of Education	De-Streaming Transition Support Program		74,900	102,500	27,600	Y
Ministry of Education	Staffing to Support De-Streaming and Transition to High School			3,654,600	3,654,600	Y
Ministry of Education	In-class Enhancement Fund (non colleges) - IEFNC			150,804	150,804	
Ministry of Education	Apprenticeship Capital Grant (ACG)			32,950	32,950	
Ministry of Education	Summer Mental Health Supports		242,000	311,600	69,600	Y
Ministry of Education	Licenses for Reading Intervention Supports			296,300	296,300	Y
Ministry of Education	Early Reading Enhancements: Early Reading Screening Tools			474,000	474,000	Y
Ministry of Education	Education Staff to Support Reading Interventions			2,296,200	2,296,200	Y
Ministry of Education Skills Development and Apprenticeship Branch	Experiential Learning for Guidance-Teacher Counsellors		82,530	82,500	-30	Y
Ministry of Education, Student Achievement Division, Student Achievement Supports Branch	Support the Provision of High-Speed Broadband Internet Access		259,290		-259,290	
Ministry of Education	Graduation Coach Program for Black Students		228,514	229,426	912	
Ministry of Education	Tutoring Supports Program		3,146,091		-3,146,091	Y

Contact Division/Department	Project Description		2022-2023 Grant	2023-2024 Grant	Variance	Included in 2023/2024 PPF Memo
Ministry of Education	Professional Assessments - Speech/Language and psycho-educational, to help reduce wait times			258,600	258,600	Y
Ministry of Education	Summer Learning for Students with Special Education Needs		242,000	245,100	3,100	Y
Immigration, Refugees and Citizenship Canada	Introduction to English Language Learning in a Digital World		394,176		-394,176	
Ministry of Education	Early Intervention in Math for Students with Special Education Needs	*	114,600		-114,600	Y
Ministry of Education	Entrepreneurship Education Pilot Projects		40,000	40,000	0	Y
Ministry of Education	Health Resources, Training and Supports		37,100	38,400	1,300	Y

**Total Supplementary
Funding**

7,864,856

9,778,380

2,516,739

* Transferred to GSN

DURHAM DISTRICT SCHOOL BOARD

BUDGET

2023-2024

SUCCESS

WELL-BEING

LEADERSHIP

INDIGENOUS
EDUCATION

EQUITY

ENGAGEMENT

INNOVATION