



DURHAM DISTRICT SCHOOL BOARD

NOTICE OF MEETING

EDUCATION FINANCE COMMITTEE PUBLIC SESSION

Wednesday, June 5, 2024

Chairperson: Carolyn Morton

Recording Secretary: Kristin Talbot

DATE: Wednesday, June 5, 2024

TIME: 7:00 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 5, 2024
7:00 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 27, 2024 Education Finance Committee Public Meeting Minutes	C. Morton	1 - 2
6. Consideration of the 2024-2025 Draft Budget	D. Wright	3 – 53
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 Monday, May 27, 2024.

1. Call to Order

Chair Morton called the meeting to order at approximately 7:00 p.m.

Committee Members Present:	Trustees - Michelle Arseneault, Tracy Brown, Emma Cunningham (virtual), Donna Edwards, Stephen Linton, Kelly Miller, Carolyn Morton, Deb Oldfield, Christine Thatcher, Student Trustee - Ben Cameron, Neha Kasoju (virtual)
Committee Member Regrets/Absence:	Trustees - Shailene Panylo, Jill Thompson, Student Trustee Kayla Hoare
Officials Present:	Director Camille Williams-Taylor; Associate Directors Jim Markovski and David Wright; Superintendents Michael Bowman, Georgette Davis, Erin Elmhurst, Mohamed Hamid, Margaret Lazarus, Andrea McAuley, Heather Mundy, Stephen Nevills, Martine Robinson, Kandis Thompson, General Counsel Patrick Cotter
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 Donna Edwards

That the agenda be approved as presented.

CARRIED

5. Approval of the June 7, 2023 Education Finance Committee PUBLIC Meeting Minutes

MOVED by Tracy Brown

That the minutes be approved as presented.

CARRIED

6. Welcome

Director Williams-Taylor provided an overview of the budget process.

7. Public Deputations

Public deputations were made to the Committee by the following:

- Selena Tandon
- Tara Culley, a representative of Special Education Advisory Committee
- Mary Fowler, a representative of Elementary Teachers' Federation of Ontario
- Carrie Boisvert and Christine Brown, representatives of Canadian Union of Public Employees, Local 218

8. Presentation of the 2024-2025 Draft Budget

Associate Director Wright provided an overview of the Core Education Funding that was announced by the Ministry of Education on April 26, 2024 and presented the 2024-2025 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.

9. Other Business

There was no other business.

10. Next Public Meeting Date

June 5, 2024

11. Adjournment

The meeting was adjourned at 8:55 p.m.

Carolyn Morton
Chair of the Committee

DURHAM DISTRICT SCHOOL BOARD ADMINISTRATIVE REPORT

REPORT TO: Education Finance Committee **DATE:** June 5, 2024

SUBJECT: Consideration of the 2024-2025 Draft Budget **PAGE:** 1 of 2

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 2024-2025 for consideration and approval.

2.0 Background

The Durham District School Board recognizes Indigenous rights are distinct. In the exercise of those rights, Indigenous staff and students shall not be subjected to actions with the aim or effect of depriving these distinct rights.

The Durham District School Board is committed to providing learning and working environments that centre human rights and equity and are safe, welcoming, respectful, equitable, accessible, inclusive and free from all forms of discrimination, oppression, harassment and harm.

Typically, funding information is released by the Ministry of Education in early spring to provide school boards enough time to develop, approve and submit their balanced budget by the end of June. This year, the Core Education Funding (formerly referred to as Grants for Student Needs) was announced for the 2024-2025 school year on April 26, 2024.

3.0 Analysis

3.1 2024-2025 Draft Budget

The following information regarding the 2024-2025 Draft Budget is included in Appendix A:

- Budget Model & Process
- Key Areas of Focus and Challenges
- Enrolment
- 2024-2025 Operating Revenue
- 2024-2025 Operating Expenditures
- 2024-2025 Special Education Operating Revenue & Expenditures
- 2024-2025 Capital Budget
- Expenditure Details
- Capital Schedules
- Board Staffing Comparison
- Responsive Education Programs

3.2 2024-2025 Draft Budget - Supporting Information

Attached as Appendix B is additional supporting information for the 2024-2025 draft budget, from questions raised by Trustees at the May 27, 2024 Education Finance Committee meeting, including:

- Language Instruction for Newcomers of Canada, and Care for Newcomer Children
- Staffing to Support De-Streaming and Transition to High School
- Operating Expenditures
- Funding Support for School Councils
- Equity – Indigenous Education and Anti-Oppression

4.0 **Financial Implications**

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

5.0 **Evidence of Impact**

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

6.0 **Communication Plan**

The final 2024-2025 Budget Book will be posted to the board's website, once approved by the Board of Trustees.

7.0 **Recommendation**

It is recommended that the Education Finance Committee recommend to the Board of Trustees that the 2024-2025 draft budget containing total revenues of \$1,220,903,513 and total expenses of \$1,220,903,513 be approved as presented.

8.0 **Appendices**

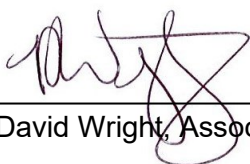
Appendix A – 2024-2025 Draft Budget

Appendix B – 2024-2025 Draft Budget – Supporting Information

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

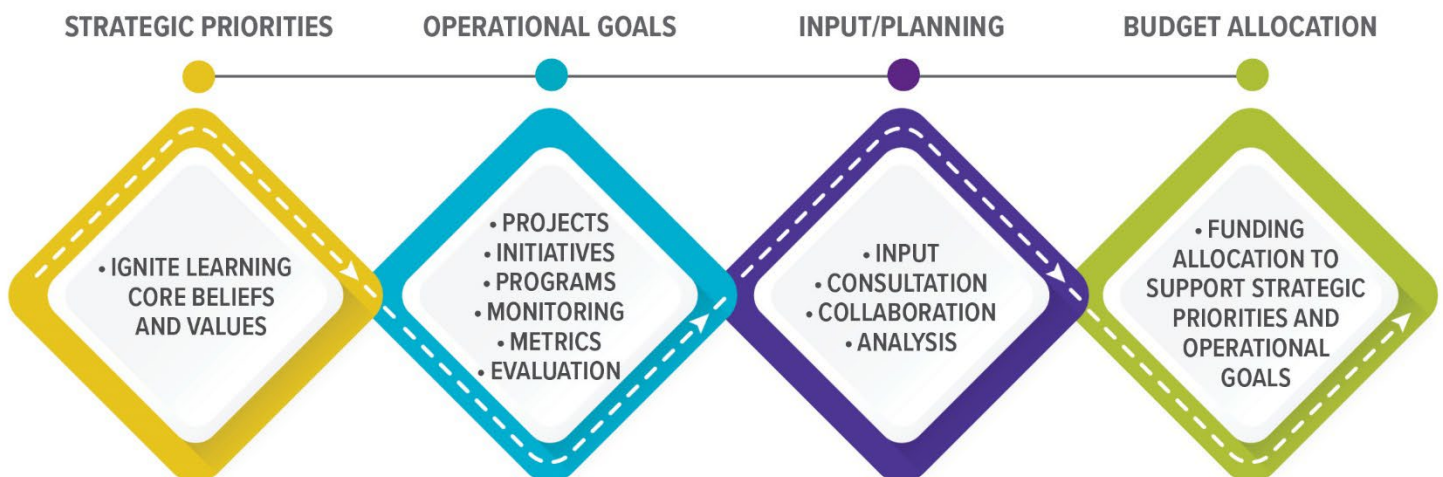


DURHAM DISTRICT SCHOOL BOARD

BUDGET

2024-2025

Draft: June 5, 2024



MESSAGE FROM THE CHAIR OF THE BOARD

On behalf of the Durham District School Board (DDSB) Board of Trustees, I'm pleased to present the budget package for the 2024-2025 fiscal year. The Board has undertaken a collaborative effort with various partners, groups, organizations, and staff to craft a comprehensive budget document that prioritizes detail, accountability, fiscal responsibility, and transparency. We extend our gratitude to all involved parties for their contributions to this process and commend the dedicated efforts of our staff in furnishing the necessary information for the establishment of a balanced budget.

Additionally, it's important to note that this budget has been formulated without a deficit. However, it's crucial to recognize the substantial funding gaps that exist, which could potentially affect student achievement and well-being within the district. We advocate for the implementation of benchmarks in the education funding model that accurately reflect real costs, as well as a more adaptable funding distribution from the Ministry of Education to school boards. This approach would allow for targeted efforts to address learning disparities while offering comprehensive support to students, tailored to local needs and priorities.

The Board of Trustees is pleased to learn about the Ontario government's decision to boost Core Education Funding by \$745 million province-wide for the forthcoming school year. We eagerly anticipate learning more about how the government's transition to allocating funds directly to school boards will affect our community. Notably, the new funding model places emphasis on mental health assistance and expediting school construction in our rapidly expanding region.

As a Board, we adhere to guiding principles throughout the process of crafting the annual budget. These principles serve as the cornerstone for our budgetary decision-making and encompass:

- Prioritizing student success and well-being;
- Ensuring budgetary decisions promote equity and uphold human rights for both students and staff;
- Aligning financial allocations with operational objectives and priorities outlined in the Multi-Year Strategic Plan, while accounting for district growth;
- Exercising fiscal responsibility to ensure the sustainability of financial health both presently and in the long term.

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 2024-2025 and is made up of \$1,016,788,561 in operating funds and \$204,114,952 in capital funds for a total budget of \$1,220,903,513.

As the DDSB, we are dedicated to preserving a strong fiscal standing, particularly amidst the sustained growth observed across numerous school communities. The ongoing expansion of housing in the Durham Region will lead to further enrollment growth in our schools, necessitating ongoing proactive preparation. Advocating for funding to establish new schools in burgeoning areas remains a priority, ensuring our readiness to accommodate increased demand for access to schools across the Region.

As Trustees, we recognize our responsibility in fostering trust within our school communities. Our unwavering dedication lies in upholding robust resource management to deliver high-caliber educational programs tailored to the specific requirements of those we serve, ultimately enhancing student achievement and well-being. Consequently, the budgeting process actively involved partners and organizations engaged with the DDSB, facilitating collaborative efforts in setting strategic priorities.

The budgeting process has maintained its inclusivity by hosting open meetings, where we actively solicit input from our communities, including the Special Education Advisory Committee, School Community Councils, and the Parent Involvement Committee. These public sessions were live-streamed, offering opportunities to engage with the process and comprehend aspects such as budget allocation, resource alignment, and accountability to the communities we serve.

Our commitment remains steadfast in ensuring that our communities have a say in shaping the budget and understanding how it contributes to our goals to ignite learning, ignite connection and ignite well-being. We extend our gratitude to everyone who has generously volunteered their time to participate in our budget discussions.

Sincerely,
Christine Thatcher
Chair, Board of Trustees

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 community and partner 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



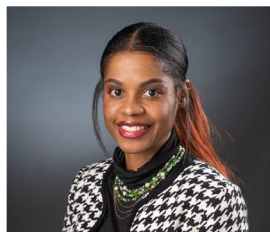
Emma Cunningham
City of Pickering



Donna Edwards
Town of Ajax



Stephen Linton
City of Pickering



Kelly Miller
Town of Ajax



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



Deb Oldfield
Vice Chair of the Board
City of Oshawa



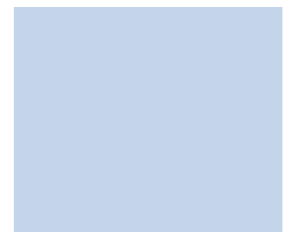
Shailene Panylo
City of Oshawa



Christine Thatcher
Chair of the Board
Town of Whitby



Jill Thompson
First Nations Representative



Vacant

MESSAGE FROM THE DIRECTOR OF EDUCATION

On behalf of the Durham District school Board (DDSB) staff and senior team, we are pleased to present the 2024-2025 budget package.

The annual budget represents a key driver of our shared vision as outlined by the Board's Multi-Year Strategic Plan. It enables us to strategically deploy resources that ignite learning, connection and well-being, aligning with our commitment to recognize and uphold Indigenous and human rights in all that we do. The 2024-2028 Multi-Year Strategic Plan, along with the annual operational plans, outline our goals and the path that we intend to take to achieve them. Our Board budget plan supports and resources this path.

As we embark on the 2024-2025 school year, we continue to prioritize mental health and well-being, alongside our responsibility to advance high performance and continuously improving outcomes. To this end, we have emphasized continuous improvement and development for students and staff through strategic instructional methods and the development of responsive programming and environments that are conducive to the diverse needs of the learners in our spaces. Some of the key considerations in the development of this budget include (but are not limited to):

- Providing exemplary instruction and instructional intervention to bridge achievement disparities;
- Recognizing and dignifying the complex needs of neurodivergent students and multi-language learners;
- Ensuring that all learners experience a feeling of safety and belonging in their learning experiences in the DDSB;
- Meeting compliance with legislative and policy requirements.

While we continue to direct our resources towards our aspirational goals, we also recognize the realities of a rapidly growing system. Our communities are expanding and changing in ways that are sometimes unpredictable. We will continue to respond with flexibility and agility within a prudent budget framework.

The development and implementation of Board budget is the result of significant collaboration between trustees and staff. It reflects a great responsibility requiring patience and skill. I appreciate the leadership, partnership and support of the Board of Trustees and the diligence of the staff teams as we have invested together in this work.

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 "X" (formerly Twitter).

Sincerely,
Camille Williams-Taylor
Director of Education

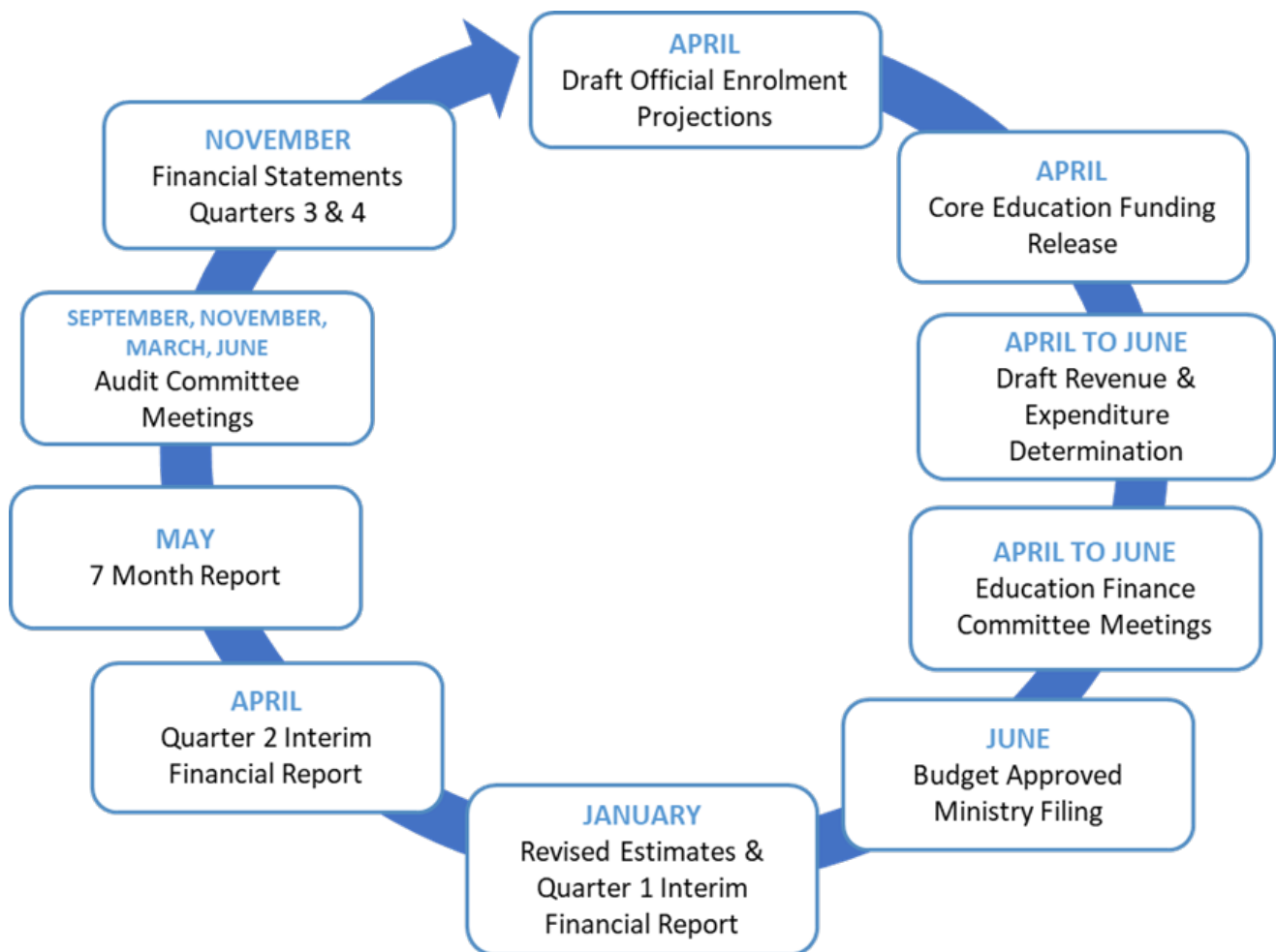
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1. Budget Process and Financial Reporting

Provincial funding to school boards is provided through a series of grants referred to as the Core Education Funding (Core Ed). The Core Ed includes detailed grant formulas and other criteria to support school board operations and capital expenditures. Typically, the Core Ed 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 [2024-2025 Education Funding](#) on April 26, 2024. 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 funding 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 (2024-2028)
Finance Department	<ul style="list-style-type: none"> • Develop financial models and budget documents based on input from the community, partners and Ministry guidelines
Community and Partners	<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.

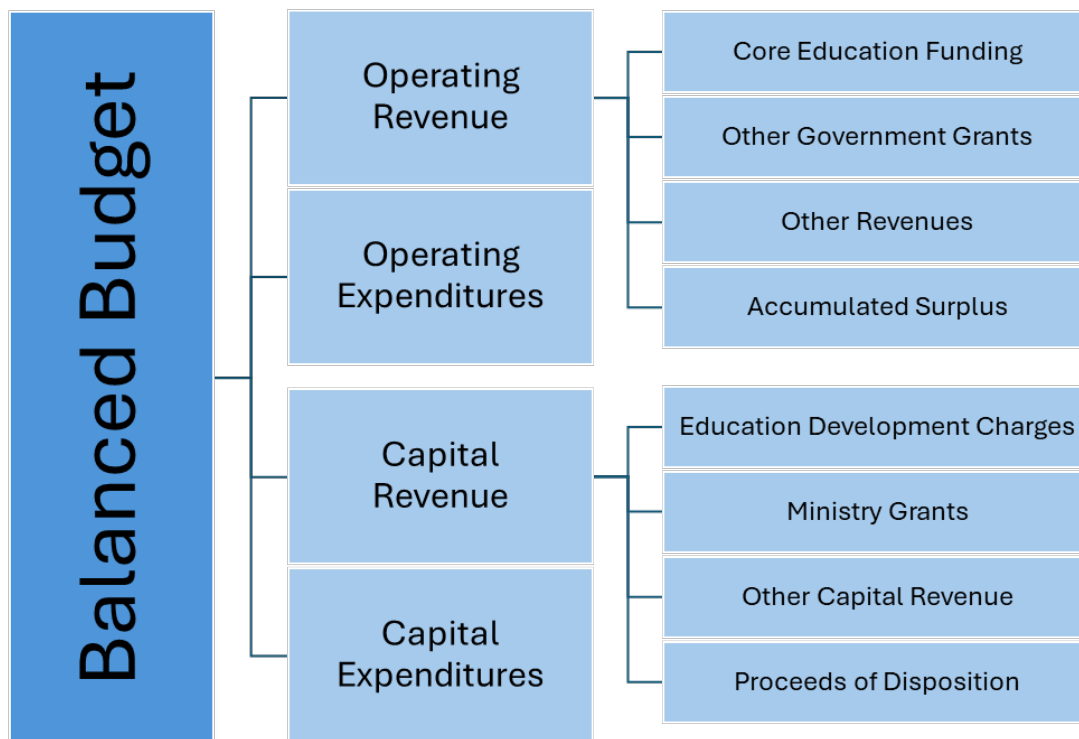
Balanced Budget and Compliance

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 Fund (SEF) 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 Specialist High Skills Major (SHSM), Rural and Northern Education Allocation, Mental Health and Wellness Allocation, Indigenous Education, Areas of Intervention and New Teacher Induction Program (NTIP) is restricted to expenditures for these programs. The Program Leadership Component is to be used to fund the program leader positions included within the grant and the travel and professional development associated with these positions.

School Board Administration

Boards may not spend more on administration and governance than a base of \$2.1M plus 3.5% of the school board's total expenses.

Student Transportation and School Facilities

Boards may not spend more on student transportation and school facilities than the revenue generated for this purpose plus 5% of the revenue generated through the Classroom Staffing Fund (CSF), Learning Resources Fund (LRF) and Special Education Fund (SEF).

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 2024-2025 allocation 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. 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 two new schools opening in September 2024 and more coming online in 2025 and 2026, 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

Funding increases to support school operations are not keeping pace with inflation. Commodity and utility cost increases, including federal carbon tax charges on natural gas are non-discretionary expenses that will continue to prove challenging to manage.

Additionally, statutory benefit rates (CPP, EI) continue to increase significantly year over year, with no associated increase to the funding benchmark. This growing unfunded difference is not within the control of the Board and is a noticeable area of financial pressure. The estimated unfunded increase over prior year for CPP and EI is approximately \$2.2M.

Technology

Funding benchmarks for information technology (hardware and software) have remained status quo for many years. The education sector is seeing annual increases to software license fees in some cases up to 10%, which is not sustainable within the current model.

As public sector entities such as school boards are a current target for cyber crime, DDSB is obligated to protect the private information of staff and students. Investments in technology to detect and defend against cyber crime is a growing cost that is not considered under the current funding model.

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 this, funding special education remains a priority for the Board and a significant investment in staffing is being proposed for the coming school year. 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

In April 2024 the Board adopted a new EDC By-law which will be in place from 2024-2029. Due to the legislative rate cap imposed by the Ministry, the increase in rate is still limited to \$300 per year for residential permits. As a part of the by-law approval, a new non-residential charge has been added at a rate of \$0.10 per square foot of gross floor area for non-residential permits in an effort to bolster collections. Increases to this new rate are also capped by legislation at \$0.10 per year. Under the new by-law the rates per year are as follows:

	Residential	Non-Residential
Year 1	\$ 3,749	\$0.10
Year 2	\$ 4,049	\$0.20
Year 3	\$ 4,349	\$0.30
Year 4	\$ 4,649	\$0.40
Year 5	\$ 4,949	\$0.50

Over the 15-year forecast period covered by the Background Study, the total growth-related net education land costs are projected to be \$1.1B to accommodate the projected growth in the District. Based on this cost, the calculated rates would be \$12,450 per residential permit and \$2.14 per square foot of gross floor area for non-residential permits however, if the rate cap remains in place over the 15-year forecast period, the resulting shortfall would be \$583.1M. The deficit at the beginning of the by-law is estimated to be \$116.5M and is expected to grow to \$283.7M by the end of the 5-year by-law.

Staff continue to update the Ministry regarding the growing deficit.

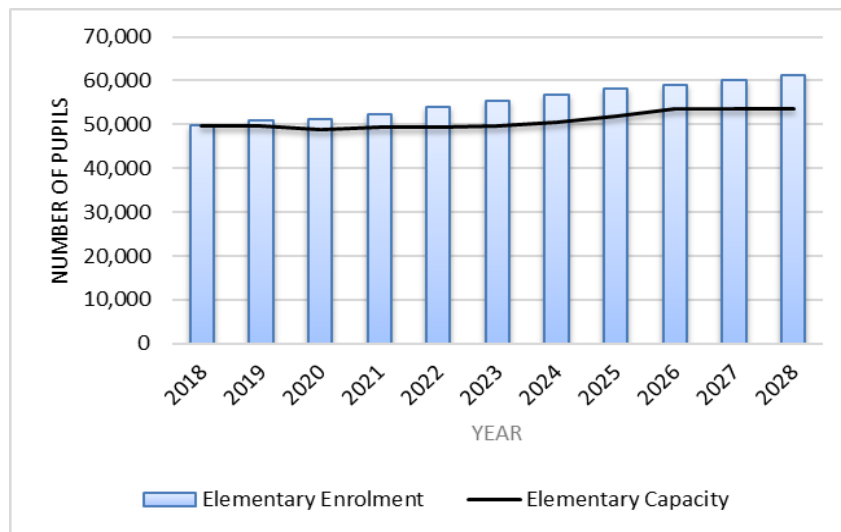
3. Enrolment

2024-2025 ENROLMENT

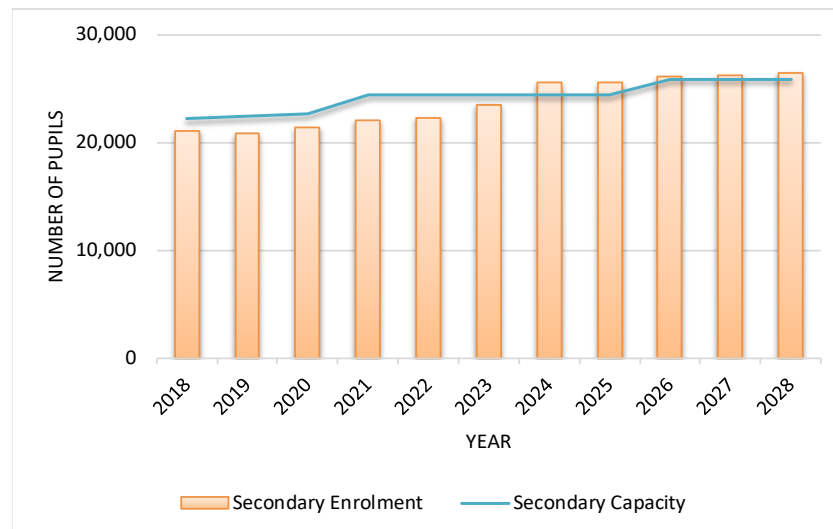
Looking at enrolment and capacities system-wide, there is limited space to accommodate the current growth. This is especially true on the elementary panel, where from October 2018 to October 2023, elementary enrolment increased by 5,606 students with an average utilization of available school space increasing to 106% across the District. Though new schools have opened between October 2018 and October 2023 to accommodate the increased enrolment, a system-wide review and update to school capacities, coupled with childcare conversions, has resulted in an overall reduction of instructional space at the elementary level.

Enrolment pressures will continue because of future new development, along with the regeneration of mature communities throughout the District. Over the next few years, new capital priorities funding will allow for the construction of new schools to provide some accommodation relief. Aligning 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 2018-2028



Secondary Enrolment and Capacity 2018-2028



INTERPRETATION OF ENROLMENT PROJECTIONS

Enrolment projections were updated through the recently completed 2024 Education Development Charge By-law process to reflect development within registered plans of subdivisions and future long-term development plans identified in municipal development forecasts.

Areas such as Seaton, West Whitby, Brooklin and North Oshawa are growth areas within municipal development plans and subsequently identify future enrolment growth pressures within the District at both the elementary and secondary levels. 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 now at both the elementary and secondary levels. These details are set out in the enrolment table below.

2024-25 ENROLMENT PROJECTIONS COMPARED TO AVAILABLE SPACE (CAPACITY)

	2023*	2024	2025	2026	2027	2028
Elementary Enrolment	55,440	56,822	58,032	59,075	60,248	61,223
Elementary Capacity **	49,693	50,607	51,777	53,679	53,679	53,679
Elementary Surplus/Shortfall	-5,747	-6,215	-6,255	-5,396	-6,569	-7,544
Secondary Enrolment	23,425	25,527	25,605	26,046	26,253	26,419
Secondary Capacity **	24,430	24,430	24,430	25,817	25,817	25,817
Secondary Surplus/Shortfall	1,005	-1,097	-1,175	-229	-436	-602
Total District Enrolment	78,865	82,349	83,637	85,121	86,501	87,642
Total District Capacity **	74,123	75,037	76,207	79,496	79,496	79,496
Total District Surplus/Shortfall	-4,742	-7,312	-7,430	-5,625	-7,005	-8,146
<i>*Reflects 2023-24 OnSIS Enrolment</i>						
<i>**Reflects future capacity increases as new schools are constructed</i>						

APPROVED CAPITAL PRIORITIES - SCHOOL CAPACITY

The table below reflects the impact of increased capacity at both the elementary and secondary level because of approved construction projects under the Ministry's Capital Priorities program for the DDSB.

APPROVED CAPITAL PRIORITIES - SCHOOL CAPACITY

	2023	2024	2025	2026	2027	2028
Elementary	0	954	1170	1902	0	0
Secondary	0	0	0	1387	0	0
Total	0	954	1170	3289	0	0

Capacity increase identified in the year of planned opening

The Board's Official Enrolment Projections (OEP) for 2024-2025 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 set out below comparing the OEP for 2023-2024 to the OEP for 2024-2025, as well as the actual enrolment for 2023-2024 submitted to the Ministry of Education's OnSIS portal compared to the OEP for that year.

OEP COMPARISON 2023-2024 to 2024-2025

Elementary	JK	SK	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	ISS	TOTAL
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
OEP 2024-2025	5,232	5,384	5,492	5,538	5,689	5,749	5,581	5,433	5,840	5,872	1,012	56,822

Secondary	GR9	GR10	GR11	GR12	ISS*	TOTAL
OEP 2023-2024**	5,919	5,629	5,590	5,852	1,055	22,990
OEP 2024-2025**	6,133	6,069	5,861	6,605	859	25,527

*ISS enrolments are included in the by-grade numbers for 2023-24 but excluded in the 2024-25 By-Grade OEP

** DASS number not included in data provided

COMPARISON OF REALIZED ENROLMENT TO PROJECTED ENROLMENT 2023-2024

Elementary	JK	SK	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	ISS	TOTAL
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
2023-24 OnSIS Enrolment	5,093	5,329	5,434	5,560	5,565	5,540	5,456	5,776	5,883	5,804	1,596	55,440
Difference	-63	159	228	143	201	171	315	369	327	329	106	689

Secondary	GR9	GR10	GR11	GR12	ISS*	TOTAL
OEP 2023-2024*	5,569	5,521	5,458	5,649	1,055	22,990
2023-24 OnSIS Enrolment*	5,854	5,668	5,677	6,226	1,041	23,425
Difference	285	147	219	577	-14	435

* 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

The table below compares the OEP for 2024-2025 to the 2023-2024 enrolments submitted to the Ministry of Education's OnSIS portal.

COMPARISON OF 2024-25 OEP ELEMENTARY TO 2023-24 OnSIS ENROLMENTS ELEMENTARY

Elementary	JK	SK	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	ISS	TOTAL
OEP 2024-2025	5,232	5,384	5,492	5,538	5,689	5,749	5,581	5,433	5,840	5,872	1,012	56,822
2023-24 OnSIS Enrolment	5,093	5,329	5,434	5,560	5,565	5,540	5,456	5,776	5,883	5,804	1,596	55,440
Difference	139	55	58	-22	124	209	125	-343	-43	68	-584	1,382

COMPARISON OF 2024-25 OEP SECONDARY TO 2023-24 OnSIS ENROLMENT SECONDARY

Secondary	GR9	GR10	GR11	GR12	ISS*	TOTAL
OEP 2024-2025	6,133	6,069	5,861	6,605	859	25,527
2023-24 OnSIS Enrolment*	5,854	5,668	5,677	6,226	1,041	23,425
Difference	279	401	184	379	-182	2,102

* 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

NOTED OEP VARIANCES

2024-2025 Inclusive Student Services (ISS) OEP projections reflect the maximum number of students per identified ISS class, resulting in a decrease from the actual 2023-2024 ISS enrolment; however, it is anticipated that some students currently identified within the existing projections would move over to the ISS designation. Therefore, the overall total 2024-2025 OEP projections is not anticipated to be significantly impacted.

The 2024-2025 Grade 6 OEP projection is less than the actual 2023-2024 Grade 6 OnSIS Enrolment. The projection reflects the progression of existing Grade 5 students into Grade 6 for 2024-2025 and the expected Grade 6 pupil yield from growth coming out of new residential development. The 2023-2024 reported Grade 6 enrolment reflects the impact of the increased number of new homes occupied in the 2023-2024 school year where a higher number of students in Grade 6 entered the system. This is a noticeable growth in Grade 6; however, this spike is expected to "normalize" in the future.

4. 2024-2025 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. Core Education Funding (Core Ed)

The Core Ed calculations are outlined in the [Ministry Technical Paper](#) that can be found on the Ministry of Education website. The Core Ed 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 Core Ed grants for 2024-2025:

Classroom Staffing Fund (CSF)	<p>Provides funding for salaries and benefits of staff that work in classrooms; including teachers, early childhood educators (ECEs) and some educational assistants (EAs).</p> <p>Comprised of the CSF – Per Pupil Allocation, Language Classroom Staffing Allocation, Local Circumstances Staffing Allocation, Indigenous Education Classroom Staffing Allocation, and the Supplementary Staffing Allocation – Literacy, Numeracy and Other Programs.</p>
Learning Resources Fund (LRF)	<p>Provides funding for salaries and benefits of staff required outside the classroom to support student needs; including teacher librarians, guidance counsellors, mental health workers, and school management staff. Funding also supports non-staffing classroom costs such as learning materials and classroom equipment.</p> <p>Comprised of the LRF – Per Pupil Allocation, Language Supports and Local Circumstances Allocation, Indigenous Education Supports Allocation, Mental Health and Wellness Allocation, Student Safety and Well-Being Allocation, Continuing Education and Other Programs Allocation, School Management Allocation and the Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators.</p>
Special Education Fund (SEF)	<p>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.</p> <p>Comprised of the SEF – Per Pupil Allocation, Differentiated Needs Allocation, Complex Supports Allocation and the Specialized Equipment Allocation.</p>
School Facilities Fund (SFF)	<p>Funding supports operating (including cleaning and utilities), maintaining, renovating and renewing school buildings. It also provides additional support for students in rural and northern communities.</p> <p>Comprised of the School Operations Allocation, School Renewal Allocation and the Rural and Northern Education Allocation.</p>
Student Transportation Fund (STF)	<p>Funding to transport students to and from home and school.</p> <p>Comprised of the Transportation Services Allocation, School Bus Rider Safety Training Allocation and the Transportation to Provincial or Demonstration Schools Allocation.</p>

School Board Administration Fund (SBAF)	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. Comprised of the Trustees and Parent Engagement Allocation, Board-Based Staffing Allocation, Central Employer Bargaining Agency Fees Allocation, Data Management and Audit Allocation and the Declining Enrolment Adjustment (DEA) Allocation.
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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.

2024-2025 FUNDING MODEL CHANGES

The following is an overview of the significant changes to the Core Ed for 2024-2025.

• Funding Model Changes

- Grants for Student Needs (GSN) model restructured into Core Education Funding (Core Ed).
- Grants reorganized into six funding pillars and 28 allocations from 77 allocations in previous framework.

• Benchmark Changes

- Funded secondary credit load of 7.5 credits per pupil split between 0.325 credits online learning (average class size of 30) and 7.175 credits in-person learning (average class size of 23).
- Salary benchmarks were increased for education workers by \$1 per hour for 2024-2025 to support the Canadian Union of Public Employees (CUPE) and Elementary Teachers' Federation of Ontario (ETFO) education workers central collective agreements.
- Teacher salary benchmarks were increased by 1.25% for 2024-2025 as a labour provision.
- A 2% cost update provided for non-staff benchmarks and funding amounts.
- A 3% funding increase for student transportation.
- 2024-2025 marks the first year of a five-year phase-in of 2021 Statistics Canada census updates, phasing out the 2006 census.

• Responsive Education Programs (REP) Transferred to Core Ed

2024-2025 Core Ed Allocation	Previous Responsive Education Programs (REP) Grant
Special Education Fund (SEF), Differentiated Needs Allocation, Professional Assessments Component	Professional Assessments

• Discontinued Funding

- Safe and Clean Schools Supplement removed from the Learning Opportunities Grant to support costs associated with student well-being and maintaining clean schools.
- The One-Time Realignment Mitigation Fund provided in 2023-2024 to mitigate the impact of realignment within the Indigenous Education Grant has been removed.

OPERATING BUDGET – REVENUE SUMMARY

The following provides the 2024-2025 estimated revenue, with comparative figures and change in revenues from the prior year.

REVENUE CATEGORIES	2022-2023 Revised Estimates	2023-2024 Revised Estimates	2024-2025 Estimates	Incr/(Decr)
<i>Classroom Staffing Fund (CSF)</i>				
CSF - Per Pupil Allocation	383,954,948	402,742,361	424,627,803	21,885,442
Language Classroom Staffing Allocation	19,328,848	23,684,599	21,808,395	-1,876,204
Local Circumstances Staffing Allocation	86,162,083	92,065,808	98,773,725	6,707,917
Indigenous Education Classroom Staffing Allocation	7,500,749	154,392	214,250	59,858
Supplemental Staffing Allocation - Literacy, Numeracy and Other Programs	6,868,157	7,098,398	5,425,322	-1,673,076
<i>Learning Resources Fund (LRF)</i>				
LRF - Per Pupil Allocation	52,021,552	54,604,113	57,873,384	3,269,271
Language Supports and Local Circumstances Allocation	825,090	684,039	9,308,449	8,624,410
Indigenous Education Supports Allocation	184,314	3,916,435	4,115,586	199,151
Mental Health and Wellness Allocation	1,855,647	1,956,734	2,044,201	87,467
Student Safety and Well-Being Allocation	1,443,758	1,550,848	1,653,333	102,485
Continuing Education and Other Programs Allocation	4,625,716	5,806,505	6,160,298	353,793
School Management Allocation	54,037,645	56,190,315	58,770,159	2,579,844
Differentiated Supports Allocation - Demographic, Socioeconomic and Other Indicators	2,372,796	2,562,578	4,698,432	2,135,854
<i>Special Education Fund (SEF)</i>				
SEF - Per Pupil Allocation	61,909,263	65,897,928	69,614,786	3,716,858
Differentiated Needs Allocation (DNA)	39,374,285	41,504,490	43,308,578	1,804,088
Complex Supports Allocation	9,877,676	10,890,041	11,065,754	175,713
Specialized Equipment Allocation	3,050,940	3,146,449	4,408,733	1,262,284
<i>School Facilities Fund (SFF)</i>				
School Operations Allocation	81,232,553	86,366,507	92,365,414	5,998,907
Rural and Northern Education Allocation	51,850	57,536	138,229	80,693
<i>Student Transportation Fund (STF)</i>				
Transportation Services Allocation	26,959,554	28,184,367	28,444,010	259,643
School Bus Rider Safety Training Allocation	43,676	59,940	72,600	12,660
<i>School Board Administration Fund (SBAF)</i>				
Trustees and Parent Engagement Allocation	365,715	383,883	388,762	4,879
Board-Based Staffing Allocation	19,896,724	20,736,007	21,717,518	981,511
Central Employer Bargaining Agency Fees Allocation	58,084	58,745	59,190	445
Data Management and Audit Allocation	265,920	328,069	337,175	9,106
<i>Other</i>				
COVID-19 Learning Recovery Fund	9,949,682	0	0	0
Learning Opportunities - Safe and Clean Schools Supplement	0	501,997	0	-501,997
One-Time Realignment Mitigation Fund	0	1,779,407	0	-1,779,407
<i>Core Education Funding (Core Ed) Operating Funding Total</i>	874,217,224	912,912,491	967,394,085	54,481,594

REVENUE CATEGORIES	2022-2023 Revised Estimates	2023-2024 Revised Estimates	2024-2025 Estimates	Incr/(Decr)
Other Government Grants /Fees				
Ministry of Citizenship & Immigration - Adult ESL (Continuing Education)	542,240	154,328	154,328	0
Govt of Canada/Fees Non-Resident	878,693	1,013,352	661,757	-351,595
Min. Education - Math Recovery Plan	999,000	1,350,247	1,378,900	28,653
Min. Education - Tutoring Allocation	3,146,091	0	0	0
Min. Education - Specialist High Skills Major Expansion	491,000	0	0	0
Min. Education - Education Staff to Support Reading Interventions	0	2,296,187	2,507,000	210,813
Min. Education - Staffing to Support De-Streaming and Transition to High School	0	3,654,598	0	-3,654,598
Min. Education - Bill 124 - Benchmark Adjustment	0	0	35,029,716	35,029,716
Other Government Grants /Fees Total	6,057,024	8,468,712	39,731,701	31,262,990
Other Revenues/Expenditure Recovery				
Rental/Lease Fees	2,440,826	2,673,959	2,608,911	-65,048
Community Use Fees	400,000	600,000	660,000	60,000
Miscellaneous. recoveries/rebate	136,512	100,000	380,320	280,320
Staff on Loan	2,831,456	2,655,657	2,392,883	-262,774
Fees - Continuing Education	640,275	620,660	620,660	0
Interest Revenue	1,000,000	3,000,000	3,000,000	0
Other Revenues/Expenditure Recovery Total	7,449,069	9,650,276	9,662,774	12,498
Deferred Revenue				
Deferred Revenue - Indigenous Education	345,248	75,000	0	-75,000
Deferred Revenue - Experiential Learning	81,984	0	0	0
Deferred Revenue - Mental Health Workers	25,331	0	0	0
Deferred Revenue – Special Equipment Amount (SEA)	1,139,763	0	0	0
Deferred Revenue - Targeted Student Supports	734,871	179,256	0	-179,256
Deferred Revenue Total	2,327,197	254,256	0	-254,256
Operating Revenue Total	890,050,514	931,285,735	1,016,788,561	85,502,826
Accumulated Surplus				
Use of Accumulated Surplus				
Special Education Reserve - Accumulated Surplus	230,001	120,413	0	-120,413
Working Funds - Accumulated Surplus	679,821	2,374,633	0	-2,374,633
Accumulated Surplus	909,822	2,495,046	0	-2,495,046
Grand Total	890,960,336	933,780,781	1,016,788,561	83,007,780

OPERATING BUDGET – REVENUE ANALYSIS

i) Core Education Funding (Core Ed) \$54.5M

a) Enrolment Changes \$32.4M

- **Overall Enrolment \$32.4M** – For funding purposes, overall enrolment is measured by Average Daily Enrolment (ADE). ADE is calculated by averaging the Full-Time Equivalent (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 1,303.0 FTE and Secondary ADE is projected to increase 1,975.15 FTE.

b) Core Ed Funding Formula Updates \$2.0M

- **Professional Assessments \$0.3M** – The Professional Assessments Component was transferred from a Responsive Education Program (REP) to be included in the Special Education Fund, Differentiated Needs Allocation to support school boards in conducting professional assessments to help reduce wait times.
- **2021 Statistics Canada Census Updates \$0.6M** – 2024-2025 marks the first year of a five-year phase-in of 2021 Statistics Canada census updates, phasing out the 2006 census.
- **Specialized Equipment Allocation \$1.1M** – Replacing the Special Equipment Amount, comprised of a formula component (with base and per-pupil amount) and a claims-based component for any single item costing \$5,000 or more.

c) Benchmark Changes \$16.5M

- **Compensation \$11.2M** – Salary benchmarks were increased for education workers by \$1 per hour for 2024-2025 to support the Canadian Union of Public Employees (CUPE) and Elementary Teachers' Federation of Ontario (ETFO) education workers central collective agreements. Teacher salary benchmarks were increased by 1.25% for 2024-2025 as a labour provision. Benefit trust funding amounts were also updated to reflect negotiated increases.
- **Online Learning (\$-0.4M)** – Funded secondary credit load of 7.5 credits per pupil split between 0.325 credits online learning (average class size of 30) and 7.175 credits in-person learning (average class size of 23).
- **Special Education Fund - Per Pupil Allocation \$1.4M** – Increased per pupil amount for all grade levels (funding previously flowed through the Special Education Per Pupil Amount (SEPPA) Allocation).
- **Differentiated Needs Allocation \$1.5M** – Increase in table amounts for the Measures of Variability (MOV), Special Education Statistical Prediction Model (SESPM) and Base Amount for Collaboration and Integration (funding previously flowed through Differentiated Special Education Needs Amount (DSENA) Allocation).
- **School Operations \$2.2M** – Increased by 2.0% of non-staff portion to assist in managing increases in electricity, natural gas and other costs.
- **Program Level Changes \$0.4M** – Increases in per-pupil and table amounts at the program level such as French as a Second Language (FSL), English as a Second Language/English Literacy Development (ESL/ELD), Mental Health and Wellness, Special Incidence Portion (SIP), and Indigenous Education.
- **Transportation \$0.2M** – Funding benchmarks updated for buses, public transit, local priorities and operations and rider safety training. New funding benchmark added for contracted special purpose vehicles.

d) Other Changes \$3.6M

- **Staffing Changes \$5.7M** – 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).
- **One-Time Realignment Mitigation Fund (-\$1.8M)** – Discontinued funding that was provided to support boards while adjusting cost structures to realign within the Indigenous Education Grant.
- **Safe and Clean Schools Supplement (-\$0.5M)** – Discontinued COVID-19 related funding for additional services that support student well-being and maintain clean schools.
- **Other Changes \$0.2M** – Additional revenue generated within the Board-Based Staffing Allocation based on the number of T4 slips issued and the School Management Allocation due to a new school opening.

ii) Other Government Grants/Fees \$31.2M

- **Education Staff to Support Reading Interventions \$0.2M** – 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 (-\$3.7M)** – discontinued 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.
- **Bill 124 – Benchmark Adjustment \$35.0M** – Expected increase in Core Ed revenue related to Bill 124 that will occur once 2024-2025 benchmarks are adjusted.
- **Non-Resident Student Enrolment (-\$0.3M)** – Decrease in projected FTE of non-resident, fee paying students.

iii) Other Revenues/Expenditure Recovery \$0.0M

- **Staff on Loan (-\$0.3M)** – Expenditure recovery funding received for staff that are seconded to positions with organizations such as the Ministry of Education or labour unions.
- **Other \$0.3M** – Adjusted projected revenue from daycare leases, community use permits and cafeteria revenue.

iv) Deferred Revenue (-\$0.2M)

- **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 (-\$2.5M)

- **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. 2024-2025 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/English Literacy Development (ESL/ELD) 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).

OPERATING BUDGET - EXPENDITURE ANALYSIS

EXPENDITURE CATEGORIES	2022-2023 Revised Estimates FTE	2022-2023 Revised Estimates	2023-2024 Revised Estimates FTE	2023-2024 Revised Estimates	2024-2025 Estimates FTE	2024-2025 Estimates
Instruction						
Teachers	4,553	492,274,146	4,686	514,965,878	4,862	569,715,487
Supply Staff	0	19,934,255	0	20,385,680	0	23,312,938
Educational Assistants	891	53,339,824	890	55,997,962	940	63,422,492
Early Childhood Educator	358	20,200,951	368	21,237,047	366	22,620,047
Computers	0	15,146,793	0	14,911,597	0	15,075,245
Textbooks / Supplies	0	16,973,425	0	19,572,105	0	20,451,315
Prof./ParaProf./Tech.	215	30,271,452	224	30,782,027	227	34,005,911
Library / Guidance	169	18,236,965	194	22,397,812	185	22,580,188
Staff Development	0	4,715,949	0	4,731,148	0	4,948,249
Principals and Vice-Principals	249	36,676,762	251	36,446,751	255	39,532,620
School Office	266	19,643,857	265	20,252,801	264	21,251,714
Continuing Education	18	5,495,426	18	6,119,905	18	6,313,940
Coordinators and Consultants	109	16,843,018	115	17,422,873	118	19,027,188
Instruction Total	6,828	749,752,823	7,010	785,223,585	7,234	862,257,335
Administration & Governance						
Governance	14	255,732	15	276,437	15	296,175
Board Administration	153	25,096,216	155	28,744,622	156	30,210,029
Administration & Governance Total	167	25,351,948	170	29,021,059	171	30,506,204
Transportation						
Transportation	8	26,322,212	8	29,743,799	8	29,199,445
Transportation Total	8	26,322,212	8	29,743,799	8	29,199,445
School Operations & Maintenance.						
School Operations & Maint.	565	83,370,493	567	86,986,700	572	92,282,445
School Operations & Maint. Total	565	83,370,493	567	86,986,700	572	92,282,445
Other Non-Operating						
Other Non-Operating	0	6,162,859	0	2,805,638	0	2,543,131
Other Non-Operating Total	0	6,162,859	0	2,805,638	0	2,543,131
Grand Total	7,568	890,960,335	7,756	933,780,781	7,985	1,016,788,561

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 \$78.4M

- **Grid Shifts \$4.8M** – Annual salary increases for staff not at the maximum pay rate for their respective salary grids.
- **Labour Relations \$10.8M** – Salary benchmarks were increased for education workers by \$1 per hour for 2024-2025 to support the Canadian Union of Public Employees (CUPE) and Elementary Teachers' Federation of Ontario (ETFO) education workers central collective agreements. Teacher salary benchmarks were increased by 1.25% for 2024-2025 as a labour provision.
- **Bill 124 \$35.0M** – Adjustment to reflect updated costs associated with Bill 124 salary increases for the period from 2019-2020 to 2021-2022.
- **Benefit Rate Changes \$5.0M** – Adjustment to reflect updated costs associated with the benefit trusts and increased employer contribution rate on statutory benefits.
- **De-Streaming and Transition to High School (-\$3.7M)** – Expenditure adjustment to reflect the discontinuation of this Responsive Education program (REP) includes a reduction of 18.0 FTE secondary guidance teachers and 15.0 FTE elementary guidance teachers.
- **Staffing Changes \$26.5M:**
 - Increased enrolment generated an overall increase of 84.4 FTE elementary teacher positions and an increase of 101.34 FTE secondary teacher positions.
 - Administrative, custodial and clerical staff added to support opening of new school.
 - Additional school support positions such as Indigenous and Well-Being facilitators and Educational Assistants.
 - Additional central staffing positions to support board initiatives, including Human Resources Associate, Manager of Maintenance and WSIB Administrative Support.

Other Changes \$4.6M

- **Software Licensing and Implementation \$2.2M** – Increased cost of software licensing and expenses associated with the implementation of an enterprise resource planning (ERP) system.
- **Enveloping \$0.8M** – Expenditure adjustments to match funding changes for programs such as Indigenous Education, Special Education, Continuing Education and Mental Health and Wellness.
- **School Operations \$0.8M** – Increased cost of utilities, maintenance materials and fees and contractual services relating to operating school facilities.
- **School Level Supports \$0.8M** – Adjustment to school level expenses such as consumables and technology as a result of increased enrolment.
- **Other \$0.02M** – Miscellaneous year over year adjustments such as staff on loan, and enrolment-based central budgets such as estimated supply teaching coverage and professional development.

6. 2024-2025 Special Education – Operating Revenue and Expenditures

SPECIAL EDUCATION – OPERATING REVENUE

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

SEF - Per Pupil Allocation (SEF-PPA) \$69.6M

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 Needs Allocation (DNA) \$43.3M

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

- **Special Education Statistical Prediction Model (SESPM) \$31.2M:** Predicted percentages for the population likely to have special education needs based on neighbourhood profiles.
- **Measures of Variability \$9.4M:** 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.
- **Professional Assessments \$0.3M:** To support professional assessments (e.g., speech and language, psycho-educational) to help reduce wait times.
- **Collaboration and Integration Base \$0.5M:** Base funding of \$503,117.
- **Multi-Disciplinary Supports \$1.3M:** To support increased special education programs and services.
 - Multi-Disciplinary Team \$0.4M
 - Other Staffing Resources \$0.9M

Complex Supports Allocation \$11.1M

This allocation addresses specialized supports for students with complex educational needs. The model includes three components:

- **Special Incidence Portion (SIP) \$3.8M:** To support those students who require more than two full-time staff to address their health and/or safety needs.
- **Education and Community Partnership Program (ECP) \$6.2M:** 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 \$1.1M:** To provide funding to hire professional staff who have expertise in Applied Behavior Analysis (ABA). This model includes three amounts, all of which are comprised of a fixed amount for each school board and a per pupil amount.
 - **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.
 - **After-School Skills Development (ASSD) Amount \$0.2M:** To provide skills development programs outside the instructional day.

Specialized Equipment Allocation (SEA) \$4.4M

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

- **SEA Formula Component:** For the purchase of specialized equipment with costs under \$5,000 before taxes. Comprised of a base amount for each school board and total ADE multiplied by a benchmark rate.
- **SEA Claims-Based Component:** For the purchase of specialized equipment with costs of \$5,000 or more before taxes.

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 Specialized Equipment Allocation (SEA) and supporting professional learning that directly impacts on programs and services.

The Ministry of Education has revised the [Special Education Funding Model](#) for the 2024-2025 school year. Funding is provided to school boards with the flexibility to support based on the local model of special education programs and services as outlined above. The Special Education Fund is now made up of four allocations:

- Per Pupil Allocation
- Differentiated Needs Allocation
- Complex Support Allocation
- Specialized Equipment Allocation

The shift from a claims-based process to a formula amount for supports for students requiring complex support means maintaining focus on program embedded student supports as the related administrative tasks have been reduced. Changes to the SEA funding will be implemented in collaboration with key partners such as Grandview Kids and the provision of School Based Rehabilitative Services integral in these supports.

Additional revenue, through Responsive Education Program project grants including funding for Special Education Needs Navigators, will be used to help support services for students and families with specific focus on transitions.

Classroom Supports

Classroom support staff includes: Educational Assistants, ASL Interpreters, Intervenors and a Language Acquisition Support Worker (ASL). 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 2023-2024 school year, we are increasing the number of special education classes providing additional program access for students through additional Practical Learning (elementary and secondary), Structured Learning and Developmental Programs (elementary level).

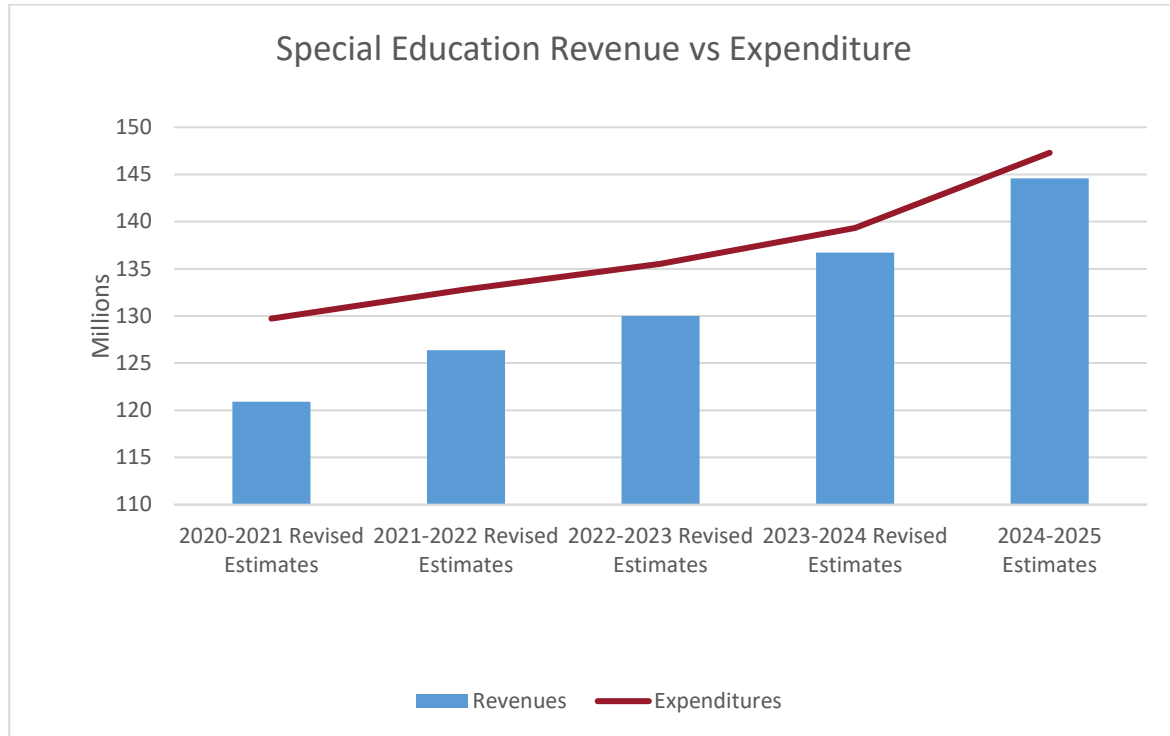
Student Mental Health and Well-Being

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. Our aim is to provide for our students and staff inclusive, identity responsive, 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 Well-Being Youth Workers). Funding is used to provide direct services to students, support strategies for prevention, early identification and promotion of mental health, support transitions for students and support referrals to community-based services.

Our current Mental Health and Well-Being Action Plan concludes during the 2024-2025 and our next three-year plan will be created and launched in 2025 in continued alignment with [PPM 169 Student Mental Health](#).

SPECIAL EDUCATION – OPERATING EXPENDITURES

	Revised Estimates 2022-2023	Estimates 2023-2024	Revised Estimates 2023-2024	Estimates 2024-2025	Change 2023- 2024 to 2024- 2025
SPECIAL EDUCATION - REVENUE					
SEF - Per Pupil Allocation	61,909,263	65,130,233	65,897,928	69,614,786	3,716,858
Differentiated Needs Allocation (DNA)	39,374,285	41,501,182	41,504,490	43,308,578	1,804,088
Complex Supports Allocation	9,877,676	9,846,425	10,890,041	11,065,754	175,713
Specialized Equipment Allocation	3,050,940	3,117,570	3,146,449	4,408,733	1,262,284
Total Special Education Allocation	114,212,164	119,595,410	121,438,908	128,397,851	6,958,943
Re-allocation of CSF - Per Pupil Allocation for Self Contained Classes	12,759,135	13,378,214	13,407,904	14,383,806	975,902
Support for Students Fund - CUPE Special Education	1,655,465	1,763,281	1,763,281	1,817,590	54,309
Special Education Reserve - Accumulated Surplus	230,001	120,413	120,413	0	-120,413
Deferred Revenue - Special Equipment Amount (SEA)	1,139,763	0	0	0	0
Total Revenue Available for Special Education	129,996,528	134,857,318	136,730,506	144,599,247	7,868,741
SPECIAL EDUCATION - EXPENDITURES					
Teachers	63,578,606	64,350,338	65,670,763	67,275,240	1,604,477
Educational Assistants	53,339,824	56,162,886	55,997,962	60,891,474	4,893,512
Textbooks / Supplies / Computers	2,034,456	1,360,356	1,395,832	1,406,504	10,672
Prof./ParaProf./Tech.	12,618,578	12,016,943	12,369,878	13,831,351	1,461,473
Staff Development	415,343	438,963	438,963	420,803	-18,160
Principals and VPs	347,050	292,191	292,404	293,204	800
School Office	259,561	273,980	273,945	282,296	8,351
Leads & Facilitators	2,953,885	2,977,814	2,905,430	2,897,982	-7,448
Total Special Education Expenditures	135,547,302	137,873,471	139,345,177	147,298,854	7,953,677
TOTAL SPECIAL EDUCATION SURPLUS/(DEFICIT)	-5,550,774	-3,016,153	-2,614,671	-2,699,607	-84,936



7. 2024-2025 Capital Budget

For the 2024-2025 year, the capital budget of the Board is \$204.1M.

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 and non-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 2024-2025, the collection of fees from building permits is anticipated to be \$11.0M and will be applied to prior year's site purchases. The estimated in-year site purchases of \$94.5M 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 relative to the provincial total. 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 decreased slightly in comparison to last year from \$18.0M to \$17.9M. As renewal work is completed, the condition of the Board's buildings improves and DDSB's portion

of the funding will fluctuate. For 2023-2024, the SR allocation has increased slightly from \$11.6M to \$12.2M as a result of enrolment.

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.

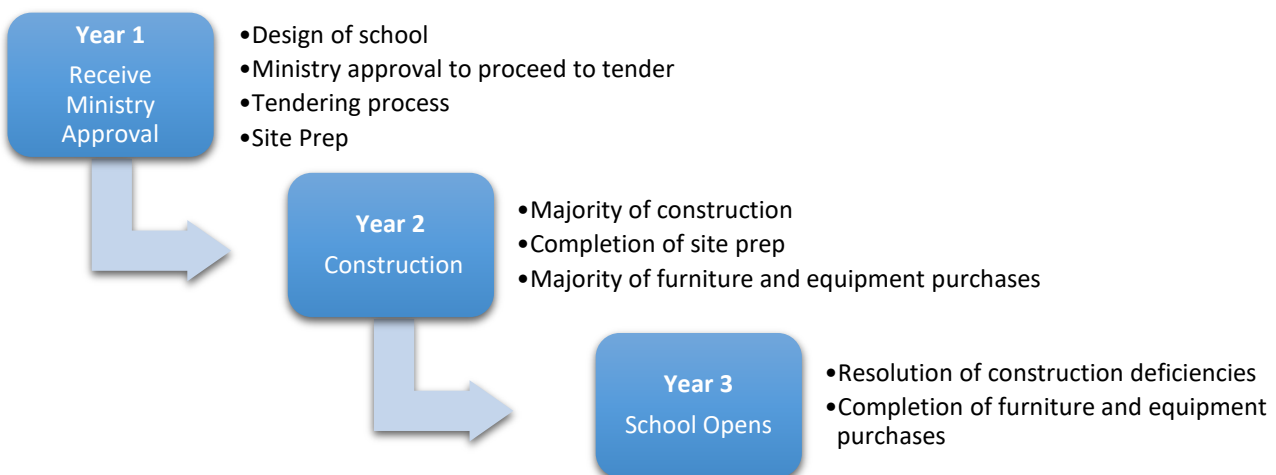
The Temporary Accommodation funding for 2024-2025 has increased compared to 2023-2024 from \$1.5M to \$2.6M as a result of a net board-wide increase in portables and portable moves over the past few years.

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 was historically based on construction and per pupil area benchmarks set by the Ministry. Beginning with the 2023-2024 Capital Priorities program, funds are allocated based on project costs estimated by boards and adjusted by the Ministry for cost escalation, site and municipal costs, space benchmark compliance and construction rate caps.
Child Care (CC) and EarlyON	<ul style="list-style-type: none"> • Funding is received as part of the project approvals for new and replacement schools and for additions to existing schools to cover the costs of building a child care centre or EarlyON hub room. • 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:

- **Under Construction:**
 - Beaver River PS (opening September 2024)
 - Unnamed North Oshawa PS (opening September 2024)
 - Mary Street Community School – Addition (opening December 2024)
 - Seneca Trail PS – Child Care Addition (opening December 2024)
- **Recently Announced and Under Design:**
 - Unnamed Coughlan PS (opening September 2025)
 - Unnamed North Oshawa SS (opening September 2026)
 - Unnamed Pickering Seaton PS (opening September 2026)
 - Unnamed West Whitby PS (opening September 2026)
 - Unnamed West Whitby PS (opening September 2026)
 - Unnamed North Oshawa PS (opening September 2026)

The timing of expenditures for current new construction and child care 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 374/23 (formerly 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

	2024-2025 ESTIMATES
Site Purchases	
Prior years purchases	11,000,000
Current site purchases	94,459,500
Total Site Purchases (A)	105,459,500
Facility Upgrades	
School Condition Improvement - facility upgrades - Appendix B, Schedule 1	17,879,474
School Renewal - facility upgrades and equipment - Appendix B, Schedule 2	12,167,790
Total Facility Upgrades (B)	30,047,264
Portable purchases and relocations (C)	2,582,902
New construction - Appendix B, Schedule 4 (D)	58,331,241
Interest on Long-Term Financing (E)	7,694,045
Total Capital Expenditures (A+B+C+D+E)	\$ 204,114,952



Durham District School Board
BUDGET
2024-2025

APPENDICES

Appendix A: Expenditure Details

EXPENDITURE CATEGORIES	Salaries & Wages	Payroll Taxes & Benefits	Total Staffing Costs	Other Operating Expenditures	Total Operating Expenditures
Instruction					
Teachers	497,863,020	71,852,467	569,715,487	----	569,715,487
Supply Staff	21,174,393	2,138,545	23,312,938	----	23,312,938
Educational Assistants	48,679,802	14,742,690	63,422,492	----	63,422,492
Early Childhood Educator	17,196,977	5,423,070	22,620,047	----	22,620,047
Textbooks / Supplies	----	----	----	20,451,315	20,451,315
Computers	----	----	----	15,075,245	15,075,245
Prof./ParaProf./Tech.	23,679,176	5,469,151	29,148,327	4,857,584	34,005,911
Library / Guidance	19,886,974	2,693,213	22,580,188	----	22,580,188
Staff Development	4,193,228	419,410	4,612,638	335,611	4,948,249
Principals and Vice-Principals	35,198,445	4,234,675	39,433,120	99,500	39,532,620
School Office	15,237,199	4,504,457	19,741,656	1,510,058	21,251,714
Continuing Education	5,220,545	780,537	6,001,081	312,859	6,313,940
Coordinators and Consultants	12,520,674	1,922,304	14,442,977	4,584,211	19,027,188
Instruction Total	700,850,434	114,180,518	815,030,952	47,226,383	862,257,335
Administration & Governance					
Trustees	248,640	17,535	266,175	30,000	296,175
Board Administration	17,084,356	3,860,988	20,945,344	9,264,685	30,210,029
Administration & Governance Total	17,332,996	3,878,523	21,211,519	9,294,685	30,506,204
Transportation					
Transportation	770,731	191,295	962,026	28,237,419	29,199,445
Transportation Total	770,731	191,295	962,026	28,237,419	29,199,445
School Operations & Maintenance.					
School Operations & Maint.	45,244,301	11,480,627	56,724,928	35,557,517	92,282,445
School Operations & Maint. Total	45,244,301	11,480,627	56,724,928	35,557,517	92,282,445
Other Non-Operating					
Other Non-Operating	----	----	----	2,543,131	2,543,131
Other Non-Operating Total	----	----	----	2,543,131	2,543,131
Total Operating Expenditures	764,198,462	129,730,963	893,929,425	122,859,135	1,016,788,561

Appendix B: Capital Schedules

Appendix B: Schedule 1 - School Condition Improvement

School Condition Improvement	
Ignite Connection	
Exterior siteworks	\$ 1,800,000
Priority projects: Dunbarton HS - South Campus, EB Phin PS, Meadowcrest PS, Scott Central PS, Westney Heights PS	
Communication upgrades - various locations	650,000
Ignite Well Being	
Ventilation upgrades	2,200,000
Priority projects: Dunbarton HS - South Campus, Pickering HS	
Chiller replacements	1,400,000
Priority projects: J Clarke Richardson CVI	
Building envelope restoration	1,100,000
Priority projects: Uxbridge PS	
Dust collector replacements	1,000,000
Priority projects: Brock HS	
Sustainability & Energy Efficiency	
Full/partial roof replacements	4,000,000
Priority projects: Brock HS, Glen St PS, Harmony Heights PS	
Window replacements	1,700,000
Priority projects: Ajax HS, Port Perry HS	
Boiler replacements - various locations	1,500,000
Lighting upgrades - various locations	400,000
Building Services Infrastructure	
Electrical service upgrades - various locations	200,000
Watermain replacements - various locations	950,000
Contingency	
Contingency to address locally identified needs during the year	979,474
Total School Condition Improvement	\$ 17,879,474

Appendix B: Schedule 2 - School Renewal

School Renewal	
Ignite Learning	
Interior modifications - program needs	\$ 600,000
Priority projects: Dunbarton HS - South Campus, Port Perry HS	
Interior modifications - specialty classrooms	1,000,000
Priority projects: Vaughan Willard PS, William Dunbar PS	
Interior modifications - support spaces	400,000
Priority projects: Lakewoods PS, Lester B Pearson PS	
Interior modifications - classroom refresh	900,000
Priority projects: Ajax HS, Beau Valley PS	
Ignite Connection	
Exterior siteworks	1,300,000
Priority projects: Maple Ridge PS, Quaker Village PS, Sinclair SS, Sunderland PS	
Ignite Well Being	
Interior modifications - washrooms	1,050,000
Priority projects: Ajax HS, Stephen Saywell PS	
HVAC ventilation - new	1,450,000
Priority projects: Greenbank PS, Hillsdale PS, Scott Central PS	
Interior modifications - building infrastructure and services	1,050,000
Priority projects: EA Lovell, Southwood PS, Sunderland PS	
Inclusive Design & Accessibility	
Interior modifications - inclusive design	2,550,000
Priority projects: Dr. SJ Phillips PS, Pineridge SS	
Priority projects: Port Perry HS, Village Union PS	
Accessibility improvements - various locations	500,000
Contingency	
Contingency to address locally identified needs during the year	1,367,790
Total School Renewal	\$ 12,167,790

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

			Funding		New Construction Expenditures		
			Ministry Approved Funding*	Board Funding**	2023-2024 and Prior	2024-2025 Estimated Expenditures	Future Years
Opening	Project Budget						
New Schools							
Beaver River PS	Sept. 2024	22,929,064	13,307,613	9,621,451	21,728,529	1,200,535	-
Unnamed Coughlan PS (Stannardville Drive/Hurst Drive)	Sept. 2025	25,371,495	22,356,661	3,014,834	10,870,991	11,805,362	2,695,142
Unnamed North Oshawa PS (Windfields Farm Drive West/Wintergrace Avenue)	Sept. 2024	22,247,107	19,718,070	2,529,037	21,043,706	1,203,401	-
Unnamed North Oshawa SS (Windfields Farm Drive East/Bridle Road South)	Sept. 2026	72,267,117	68,703,131	3,563,986	3,972,585	13,635,925	54,658,607
Unnamed Pickering Seaton PS (Burkholder Drive/Azalea Avenue)	Sept. 2026	18,997,002	18,997,002	-	1,090,329	16,833,095	1,073,578
Unnamed West Whitby PS (Maskell Crescent/Coronation Road)	Sept. 2026	30,450,779	30,450,779	-	-	4,480,519	25,970,260
Unnamed West Whitby PS (Cisco Drive/Limoges Street)	Sept. 2026	23,414,654	23,414,654	-	-	3,425,101	19,989,553
Unnamed North Oshawa PS (Symingont Avenue/Steeplechase Street)	Sept. 2026	27,743,229	27,743,229	-	-	4,074,387	23,668,842
Total New Schools		243,420,447	224,691,139	18,729,308	58,706,140	56,658,325	128,055,982
Additions							
Mary Street Community School	Dec. 2024	8,763,038	8,013,038	750,000	8,303,823	459,215	-
Seneca Trail PS Child Care	Dec. 2024	4,072,915	4,072,915	-	2,859,214	1,213,701	-
Total Additions		12,835,953	12,085,953	750,000	11,163,037	1,672,916	-
						\$ 58,331,241	

*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

	2022- 2023 FTE	2023- 2024 FTE	CHANGE 2023- 2024 vs 2022- 2023	2024- 2025 FTE	CHANGE 2024- 2025 vs 2023- 2024
Instruction					
Teachers					
Classroom Teachers	3966.6	4097.2	130.7	4270.4	173.1
Care & Treatment Teacher	50.0	49.0	-1.0	49.0	0.0
Special Education Teacher	283.2	282.4	-0.7	283.0	0.5
Special Education Resource Teachers	203.0	198.0	-5.0	200.5	2.5
English as a Second Language	35.0	41.5	6.5	41.5	0.0
Hearing and Vision Teacher	12.0	14.0	2.0	14.0	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
Teachers Total	4553.3	4685.7	132.4	4861.9	176.2
Educational Assistants					
Educational Assistants	880.4	879.4	-1.0	929.4	50.0
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	891.4	890.4	-1.0	940.4	50.0
Early Childhood Educator					
Early Childhood Educator	358.0	368.0	10.0	366.0	-2.0
Early Childhood Educator Total	358.0	368.0	10.0	366.0	-2.0
Prof./ParaProf./Tech.					
Administration	10.0	10.0	0.0	10.0	0.0
Administrative Support Staff	3.0	4.0	1.0	5.0	1.0
Instructors	4.0	4.0	0.0	5.0	1.0
Coordinator	1.0	1.0	0.0	1.0	0.0
Support Staff	30.0	29.0	-1.0	29.0	0.0
Cafeteria Assistants Salaries	12.0	12.0	0.0	13.0	1.0
Psychologists & Psychometrists	36.2	37.2	1.0	37.6	0.4
Social Workers & Attendance Counsellors	26.0	27.0	1.0	28.0	1.0
Speech & Language Pathologists	26.0	35.0	9.0	35.0	0.0
Interpreters & Intervenors	19.0	19.0	0.0	19.0	0.0
Mental Health Lead	1.0	1.0	0.0	1.0	0.0
Work Experience Coordinator (Spec. Ed.)	4.0	2.0	-2.0	2.0	0.0
Youth Worker	12.0	11.0	-1.0	10.0	-1.0
I.T. Specialists	28.0	29.0	1.0	29.0	0.0
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	214.7	223.7	9.0	227.1	3.4
Library / Guidance					
Teacher Librarians	104.6	106.0	1.4	109.8	3.8

	2022- 2023 FTE	2023- 2024 FTE	CHANGE 2023- 2024 vs 2022- 2023	2024- 2025 FTE	CHANGE 2024- 2025 vs 2023- 2024
Teacher Guidance Counsellor	64.2	87.7	23.5	74.8	-12.9
Library / Guidance Total	168.8	193.7	24.9	184.6	-9.1
Principals and Vice-Principals					
School Principal	135.0	133.0	-2.0	133.0	0.0
School Vice-Principal	114.1	118.0	3.9	122.0	4.0
Principals and Vice-Principals Total	249.1	251.0	1.9	255.0	4.0
School Office					
Clerical Support Staff Permanent	265.8	265.4	-0.4	263.5	-1.9
Clerical Support Staff Casual Salaries	0.0	0.0	0.0	0.0	0.0
School Office Total	265.8	265.4	-0.4	263.5	-1.9
Coordinators and Consultants					
Administration	9.0	10.0	1.0	11.0	1.0
Administrative Support Staff	12.0	11.0	-1.0	11.0	0.0
Leads	10.0	10.0	0.0	11.0	1.0
Facilitators	63.0	70.5	7.5	74.5	4.0
Safe Schools (Program Costs)	4.0	4.0	0.0	2.0	-2.0
Students Success Grades 7-12 (Program Costs)	4.0	4.0	0.0	4.0	0.0
Employee Computer Training Instructor	6.0	4.0	-2.0	3.0	-1.0
Experiential Learning Envelope	1.0	1.0	0.0	1.0	0.0
Coordinators and Consultants Total	109.0	114.5	5.5	117.5	3.0
Continuing Education					
Administration	1.0	1.0	0.0	1.0	0.0
Administrative Support Staff	12.0	12.0	0.0	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	6828.0	7010.3	182.3	7233.9	223.6
Administration & Governance					
Governance					
Trustee	11.0	12.0	1.0	12.0	0.0
Student Trustee	3.0	3.0	0.0	3.0	0.0
Governance Total	14.0	15.0	1.0	15.0	0.0
Board Administration					
Administration	121.0	123.0	2.0	124.0	1.0
Administrative Support Staff	32.0	32.1	0.1	31.7	-0.4
Board Administration Total	153.0	155.1	2.1	155.7	0.6
Administration & Governance Total	167.0	170.1	3.1	170.7	0.6
School Operations & Maintenance					
School Operations & Maint.					
Administration	39.0	40.0	1.0	41.0	1.0

	2022- 2023 FTE	2023- 2024 FTE	CHANGE 2023- 2024 vs 2022- 2023	2024- 2025 FTE	CHANGE 2024- 2025 vs 2023- 2024
Administrative Support Staff	8.0	8.0	0.0	8.0	0.0
Custodial Salaries	467.8	467.8	-0.1	471.8	4.0
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
Co-op Student	0.0	0.0	0.0	0.0	0.0
Maintenance Staff	37.0	38.0	1.0	38.0	0.0
Energy Support Staff	4.0	4.0	0.0	4.0	0.0
School Operations & Maint. Total	565.3	567.2	1.9	572.2	5.0
School Operations & Maint. Total	565.3	567.2	1.9	572.2	5.0
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	7,568.3	7,755.6	187.3	7,984.9	229.2

Appendix D: Responsive Education Programs (REP) Grants

Contact Division/Department	Project Description		2023-2024 Grant	2024- 2025 Grant	Variance	Included in 2024/2025 REP Memo
Ministry of Education: Digital and Online Learning Branch	Math Achievement Action Plan (Board Math Lead(s), School Math Facilitator(s), Digital Math Tools)		1,350,200	1,378,900	28,700	Y
Ministry of Education, Student Achievement Division, Program Implementation Branch	Specialist High Skills Major Expansion (SHSM)		285,000		-285,000	
Ministry of Education: System Learning and Supports Unit	Skilled Trades Bursary Program		19,000	19,000	0	Y
Ministry of Education: Inclusive Education, Priorities and Engagement Branch	Transportation and Stability Supports for Children and Youth in Care		27,050		-27,050	
Ministry of Education: Education Equity Secretariat Initiatives Branch	Human Rights and Equity Advisors		170,400	170,400	0	Y
Ministry of Education: Digital and Online Learning Branch	Math Achievement Action Plan– Additional Qualifications Subsidy		97,500		-97,500	
Ministry of Education: Skills Development and Apprenticeship Branch	Personal Support Worker Bursary		180,219		-180,219	
Ontario Public School Boards' Association (OPSBA)	Teach French @ DDSB		15,000		-15,000	
Ministry of Education: Special Education/Success for All Branch	Special Education Additional Qualification (AQ) Courses		25,800	25,800	0	Y
Ministry of Education: System Learning and Supports Unit	De-Streaming Implementation Supports		102,500	77,800	-24,700	Y
Ministry of Education: System Learning and Supports Unit	Staffing to Support De-Streaming and Transition to High School		3,654,600		-3,654,600	
Ministry of Education	In-class Enhancement Fund (non colleges) - IEFNC		150,804		-150,804	
Ministry of Labour, Immigration, Training and Skills Development	Apprenticeship Capital Grant (ACG)		32,950		-32,950	
Ministry of Education: Mental Health	Summer Mental Health Supports		311,600	387,900	76,300	Y
Ministry of Education: Special Education/Success for All Branch	Licenses for Reading Intervention Supports		296,300	299,000	2,700	Y
Ministry of Education: Student Achievement Division	Early Reading Enhancements: Reading Screening Tools		474,000	474,000	0	Y
Ministry of Education: Student Achievement Division	Education Staff to Support Reading Interventions		2,296,200	2,507,000	210,800	Y
Ministry of Education: Skills Development and Apprenticeship Branch	Experiential Professional Learning for Guidance- Teacher Counsellors		82,500	82,500	0	Y
Ministry of Education: Inclusive Education, Priorities and Engagement Branch	Graduation Coach Program for Black Students		229,426	230,576	1,150	

Contact Division/Department	Project Description		2023-2024 Grant	2024- 2025 Grant	Variance	Included in 2024/2025 REP Memo
Ministry of Education: Special Education/Success for All Branch	Professional Assessments and Systematic Evidence-Based Reading Programs	*	258,600		-258,600	
Ministry of Education: Special Education/Success for All Branch	Summer Learning for Students with Special Education Needs		245,100	248,400	3,300	Y
Ministry of Education: Student Achievement Division	Entrepreneurship Education Pilot Projects		40,000	40,000	0	Y
Ministry of Education: Programs and Partnerships Development Unit	Health Resources, Training and Supports		38,400	35,500	-2,900	Y
Ministry of Education: Student Achievement Division	Cooperative Education Supports for Students with Disabilities Pi lot		69,000		-69,000	
Ministry of Education: Skills Development and Apprenticeship Branch	2023-2024 Recognition of Experiential Learning for Credit (RELC) Program Pilot		60,000		-60,000	
Ministry of Education	Critical Physical Security Infrastructure			303,400	303,400	Y
Ministry of Education	Special Education Needs Transition Navigators			244,000	244,000	Y
Ministry of Education: Programs and Partnerships Development Unit	Mental Health Strategy Supports - Emerging Needs		45,620	36,600	-9,020	Y
Ministry of Education: Field Services Branch	Democracy Travellers Program		32,795	21,863	-10,932	
Ministry of Labour, Immigration, Training and Skills Development	Adult Non-credit Language Program		603,327		-603,327	
Ministry of Citizenship, Immigration and International Trade	Service Delivery Improvements (SDI): Introduction to English Language Learning in a Digital World		435,585		-435,585	
Ministry of Labour, Immigration, Training and Skills Development	Language Instruction for Newcomers to Canada (LINC)		2,071,647	2,103,043	31,396	
Ministry of Labour, Immigration, Training and Skills Development	Literacy and Basic Skills (LBS)		331,817		-331,817	
Ministry of Education: Strategic Policy & Education Workforce	New Teacher Introduction Program		69,709		-69,709	
Ministry of Education: Programs and Partnerships Development Unit	Focus on Youth		118,572		-118,572	
Ministry of Education: Special Education Policy and Programs Unit	Removing Barriers for Students with Disabilities		52,500		-52,500	
Ministry of Education: Programs and Partnerships Development Unit	Mental Health Supports for Emerging Needs		52,500		-52,500	
Ontario Public School Boards' Association (OPSBA)	FSL Experiential Learning Resources		5,000		-5,000	
Ministry of Education: Curriculum, Assessment, and Student Success Policy Branch	ECE Professional Development		114,752		-114,752	
Ministry of Education	Bill 124 Remedy		1,560,981		-1,560,981	
Ministry of Advanced Education and Skills Development	Ontario Youth Apprenticeship Program (OYAP)		380,027		-380,027	

Contact Division/Department	Project Description		2023-2024 Grant	2024- 2025 Grant	Variance	Included in 2024/2025 REP Memo
Ministry of Advanced Education and Skills Development	OYAP Advisor		23,860		-23,860	

Total Supplementary Funding 16,410,841 8,685,682 -7,725,159

* Transferred to Core Ed

DURHAM DISTRICT SCHOOL BOARD

BUDGET

2024-2025



MEMORANDUM

To: Trustees

From: Camille Williams Taylor, Director of Education and Secretary to the Board
David Wright, Associate Director of Corporate Services and Treasurer of the Board

Date: June 5, 2024

RE: 2024-2025 Budget – Supporting Information

1. Language Instruction for Newcomers of Canada, and Care for Newcomer Children

If you are an adult permanent resident or a protected person, you can take language classes at no cost. These language classes are funded by the federal government through **Immigration, Refugees and Citizenship Canada (IRCC)**. These classes are called *Language Instruction for Newcomers of Canada (LINC)*.

Throughout the province these classes are offered in schools, colleges and community organizations.

Within the Durham Region, through a co-terminus school board agreement, DCDSB offers LINC classes at their Ajax and Whitby locations and DDSB offers LINC classes at their Oshawa and Pickering locations through Durham Continuing Education.

At both of our DDSB Continuing Education locations eligible parents receive support for their infant and pre-school children. This allows English Language Learners with small children to attend classes, knowing that their children will be taken care of. This child-care program will continue in both the Oshawa and Pickering locations and there is no planned disruption to the service provided for adults requesting childcare. The number of learners utilizing childminding services has decreased over the past few years and the childcare program has been undersubscribed in our Pickering location.

The Federal Government provides funding (average \$2.1M per year) directly to DDSB for the LINC program in the following categories. For the 2024-2025 fiscal year, the following allocations have been provided in the budget from the federal government.

- Language Program Delivery (66%)
- Support Services (27%)
- Administrative (6.7%)
- Capital (0.3%)

DCE makes decisions within the budget provided from external funders, like the federal government, to ensure that programs are available to learners and are accountable to ensure that programs meet the requirements of the funder.

2. Staffing to Support De-Streaming and Transition to High School

For clarification, in the 2023-2024 school year, the De-Streaming grant supports were used to employ 33 teachers, noted in the budget as Guidance Counsellors, based on their defined roles/responsibilities. The grant supports (\$3.7M) were not renewed for the 2024-2025 school year, so a corresponding reduction in Guidance Counsellors is reflected in the Board Staffing Comparison Appendix to the Budget book. The historical complement of Guidance Counsellors remains intact.

3. Operating Expenditures

Upon further consideration, detailed analysis of expenditures based either by envelope or by discretionary expense is not possible with the timeframe we are working within.

Operating Expenses are presented in a slightly different format below to add some additional detail for perspective. Each line in the below table includes some portion of expenses that are not enveloped, but allocation may be required to confirm to collective agreements, to ensure legislative compliance, to manage risk, or to ensure effective operation as an organization.

Durham District School Board Analysis of 2024-2025 Operating Expenditure

Area of Expenditure	Estimates 2024-2025	Revised Estimates 2023-2024
Salaries & Benefits	891,123,650	812,116,223
Transportation	27,926,519	28,485,019
Utilities and Upkeep of Grounds	18,494,021	18,342,021
School Operation & Maintenance (Supplies, Inspections, Repairs)	14,066,124	13,411,624
School Block Budgets (Elementary/Secondary)	12,843,100	12,569,200
Computer (including SEA)	11,765,710	11,172,247
Software Licensing	8,668,506	7,809,267
IT Infrastructure (Internet, Switches, Servers, Projectors)	6,078,062	6,379,023
Centrally Managed Class Supplies	4,843,287	4,937,545
SEA Equipment	3,710,553	2,442,125
Professional Development	3,702,068	3,315,685
ERP Implementation	2,181,860	2,000,000
Insurance Programs (Liability/Property/WSIB)	1,803,509	1,763,209
Professional Fees	1,593,500	1,334,143
Legal	935,000	775,000
Furniture and Equipment	661,200	641,200
Office Supplies	593,150	559,279
FOS Budget Model	590,974	521,024
Mileage & Travel Allowances	577,420	554,930
Telephone (School and Administration)	433,800	433,981
Leases	310,977	307,274
Courier, Postage, Duplicating	309,189	291,239
Other	3,576,382	3,619,523
Total Operating Expenditure	\$ 1,016,788,561	\$ 933,780,781

4. Funding Support for School Councils

The Ministry provides \$500 per school to defray the costs of supporting the work of the school council. In addition, schools and school councils may access Parent Reaching Out (PRO) grants, supporting initiatives that identify and address local parent needs. PRO grants are allocated in consultation with the Parental Involvement Committee (PIC) to identify and align with local, equitable and inclusive funding priorities.

5. Equity

5.1 Indigenous Education

Durham District School Board recognizes Indigenous Rights are distinct. In the exercise of those rights, Indigenous staff and students shall not be subjected to actions with the aim or effect of depriving these distinct rights.

The Indigenous Education Department supports Indigenous students and builds capacity within the district by guiding and informing. Supported by a Superintendent, the department is comprised of 20 FTE staff members including a system lead, elementary and secondary school facilitators, elementary and secondary school instructional and engagement coaches, special education supports, and new for the 2024-2025 school year, three additional FTE: an Indigenous Interpreter, a land-based facilitator and a land-based instructor.

5.2 Anti-Oppression

Durham District School Board is committed to providing learning and working environments that centre Human Rights and equity and are safe, welcoming, respectful, equitable, accessible, inclusive and free from all forms of discrimination, oppression, harassment and harm.

DDSB has taken a collaborative and integrated approach to anti-oppression. In addition to the 12 FTE staff members focusing solely on the work of anti-oppression (Equity and Diversity Support, Graduation Coaches, Youth Liaison Workers), more than 320 staff in departments across the district (Inclusive Student Services, Positive School Climate, Leadership, Teaching and Learning, Partnership Development and PIC, Ignite Durham Learning Foundation and the Make a Difference Depot), are working to dismantle structures that oppress and to support the work of the Anti-Oppression Department. In addition, The Anti-Oppression Department works closely with the Human Rights and Equity Advisor to ensure that as a District, we uphold Indigenous Rights and Human Rights for all.

Equity and Diversity Supports

The Anti-Oppression Department is supported by a Superintendent and is staffed with a System Lead and a Facilitator. An additional Facilitator position (1 FTE) is being recommended for the 2024-2025 school year in this proposed budget. The Human Rights and Equity Advisor role guides policy development and consults and advises on equity related issues this. While the HREA position was initiated as a Ministry vision, the DDSB introduced and funds the role of: The Human Rights and Equity Investigator, investigates allegations of harm related to protected grounds, from students and staff and provides recommendations for remedial measures where appropriate.

Graduation Coach Program for Black Students

Graduation Coaches for Black students support the improvement of graduation rates. The Ministry has funded the DDSB for two of these and we have added a third coach through district funds, with the goal to build on evidence that indicates that providing direct and targeted specialized services and programs to underserved student populations will help to address systemic education barriers and support these students to stay in school, graduate, and succeed.

Youth Liaison Workers

This role was envisioned and implemented as a DDSB initiative. Three FTE positions are filled by staff, who work primarily with marginalized communities to offer families direct support and community connection to the Youth Hubs and community-based programming and assists with building networks of support for students who experience marginalization for many reasons including, but not limited to poverty, racial, neurodivergent or Indigenous identities.

Critical Conscious Practitioner Inquiry (CCPI)

Spearheaded by the Anti-Oppression Department, CCPI provides foundational learning to explore inquiry-based solutions to address issues of oppression in the classroom environment and has partnered with the Teaching and Learning Department to build capacity within the 37 literacy and numeracy coaches, facilitators, and intervention specialists to work on the ground with schools and to promote equitable outcomes for all students.

Inclusive Student Services

Sixty-six Social Workers and Psychological Services staff support students in the areas of equity and anti-oppression and approach resolution of situations with an anti-oppressive lens. Twelve Inclusive Support Services Facilitators will be trained to identify systemic racism in special education. In addition, training will be provided for all 200 SERTs (Special Education Resource Teacher). Social workers have spearheaded and led the AFFRIM program for students from the 2SLGBTQla community, as well as BE ME program for Black students.

Ignite Durham Learning Foundation

The work of the Ignite Durham Learning Foundation (IDLF) and the Make a Difference Depot are directed by five staff members and supported by a Board of Directors and many volunteers. IDLF fundraises within the community to assist with the work of the depot and to provide bursaries to students targeted to removing barriers of access to their learning. Through the Make a Difference Depot, students are provided with basic necessities such as food and clothing, to help ensure equitable access to education.