



# Audit Committee Meeting

Thursday, March 6, 2025

MS Teams Virtual Meeting

5:00 p.m.

## AGENDA

- A - 1 **Opening/Call to Order** (Chair)
- (a) Roll Call
  - (b) Declaration of Conflict of Interest
  - (c) Welcome to Open Session / Land Acknowledgement Statement  
*The Grand Erie District School Board recognizes Six Nations of the Grand River and Mississaugas of the Credit First Nation, as the longstanding peoples of this territory. We honour, recognize, and respect these communities as well as all First Nations, Métis and Inuit Peoples who reside within the Grand Erie District School Board. We are all stewards of these lands and waters where we now gather, learn and play, and commit to working together in the spirit of Reconciliation.*
  - (d) Approval of Agenda (Additions/Deletions)  
**Recommended Motion:** "That the Audit Committee agenda be approved"
- B - 1 **Consent Agenda** (Chair)
- \* (a) November 7, 2024 Minutes
  - \* (b) Consolidated Due Diligence Report
  - \* (c) Revised Budget Estimates 2024-25  
**Recommended Motion:** THAT the Audit Committee accepts the March 6, 2025 Consent Agenda and the recommendations contained therein:  
(a) Minutes of the Audit Committee dated November 7, 2024 be approved.  
(b) Receive the Consolidated Due Diligence Report.  
(c) Receive the Revised Budget Estimate 2024-25.
- C - 1 **Business Arising from Minutes and/or Previous Meetings**
- D - 1 **Internal Audit**
- (a) Absenteeism Risk and Cost Mitigation Assessment – Status Update (KPMG)
  - (b) 2025-26 Internal Audit Plan (KPMG)
- E - 1 **External Audit**
- (a) Appointment of the External Auditor (Chair)  
**Recommended Action:** THAT the appointment of Millard Rouse & Rosebrugh LLP as external auditors for the 2024-25 financial year be forwarded to the March 24, 2025 Regular Board Meeting for approval."
- F - 1 **Other Business**
- \* (a) Budget Overview (2025-26) (R. Wyszynski)
  - (b) Audit Reports – Recommendations Tracking (R. Wyszynski)
- G - 1 **Adjournment**  
**Recommended Motion:** "THAT the Audit Committee meeting be adjourned."
- H - 1 **Next Meeting:** Thursday, June 12, 2025 at 4:30 p.m. (In-person)



# Grand Erie District School Board

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TO: Audit Committee  
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer  
RE: **Consent Agenda**  
DATE: March 6, 2025

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**Recommended Action:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
THAT the Audit Committee accepts the March 6, 2025 Consent Agenda and the recommendations contained therein:  
(a) Minutes of the Audit Committee dated November 7, 2024 be approved.  
(b) Receive the Consolidated Due Diligence Report.  
(c) Receive the Revised Budget Estimate 2024-25.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer



## Audit Committee

Thursday, November 7, 2024

4:30 PM

Board Room, Education Centre /MS Teams Virtual Meeting

### MINUTES

**Present: Members:** Chair - T. Waldschmidt (Trustee), J. Bradford (Trustee), R. Collver (Trustee), E. Hodgins (Volunteer), A. Thakker (Volunteer)  
**Management:** J. Roberto (Director), R. Wyszynski (Superintendent of Business), C. Smith (Senior Manager of Business Services), A. Van Doorn (Manager, Budget and Grants)  
**KPMG (Internal Auditors):** S. Bedi  
**Millards (External Auditors):** M. McNally, J. Gilbert

**Recording Secretary:** L. Howells, Executive Assistant to the Superintendent of Business

#### A - 1 **Opening**

##### (a) **Roll Call**

The meeting was called to order by Committee Chair Waldschmidt at 4:29 p.m. Roll Call was taken, and Trustee Sloat was present as a guest.

##### (b) **Declaration of Conflict of Interest – Nil**

##### (c) **Land Acknowledgement Statement**

Committee Chair Waldschmidt read the Land Acknowledgement statement.

##### (d) **Approval of Agenda (Additions/Deletions)**

Presented as printed. Trustee Bradford requested the addition of F-1-b Safety and Security Audit consideration.

Moved by: J. Bradford

Seconded by: A. Thakker

THAT the Audit Committee agenda be approved, as amended.

**Carried**

#### B - 1 **Consent Agenda**

Presented as printed.

Moved by: J. Bradford

Seconded by: A. Thakker

THAT the Audit Committee accepts the November 7, 2024, Consent Agenda and the recommendations contained therein:

(a) Minutes of the Audit Committee dated September 12, 2024 be approved.

(b) Receive the Consolidated Due Diligence Report as information.

**Carried**

#### C - 1 **Business Arising from Minutes and/or Previous Meetings - Nil**

#### D - 1 **Internal Audit**

##### (a) **Absenteeism Risk and Cost Mitigation Assessment – Scope Refinement**

S. Bedi, KPMG provided an update on the scope for 2024-25 internal audit and provided the benefits and rationale for the refinement which would consist of a horizontal assessment with two other boards and will align with PPM 171 issued by the Ministry in June 2024.



## Audit Committee

Thursday, November 7, 2024

4:30 PM

Board Room, Education Centre /MS Teams Virtual Meeting

### MINUTES

In response to question, S. Bedi provided clarification on how the findings would be implemented, noting a gap assessment would be completed first and provide recommendations to address gaps.

#### E - 1 External Audit

##### (a) 2023-24 Consolidated Financial Statements (August 31, 2024)

M. McNally, Millards, provided a high-level overview of the Consolidated Financial Statements ending August 31, 2024.

Moved by: E. Hodgins

Seconded by: R. Collver

THAT the 2023-24 Consolidated Financial Statements be forwarded to the November 25, 2024, Regular Board Meeting for approval.

**Carried**

#### F - 1 Other Business - Nil

##### (a) 2024 Audit Committee Annual Report

Superintendent Wyszynski stated this Annual Report is a requirement under The Regulation and noted the report has been updated for the 2023-24 fiscal year.

Moved by: J. Bradford

Seconded by: A. Thakker

THAT the Audit Committee Annual Report 2024 be forwarded to the November 25, 2024, Regular Board Meeting for approval.

**Carried**

##### (b) Safety and Security Audit

Trustee Bradford asked if there would be consideration to have an audit completed safety and security of students. In response, it was suggested that this be considered during the next risk assessment stage for a future internal audit. Superintendent Wyszynski added that Grand Erie is only funded to complete one internal audit for the 2024-25 school year.

#### G - 1 Adjournment

Moved by: A. Thakker

Seconded by: J. Bradford

THAT the Audit Committee meeting be adjourned at 5:07 pm.

**Carried**

H - 1 **Next Meeting:** Thursday, March 6, 2025 at 4:30 p.m. (Virtual)



# Audit Committee Consolidated Due Diligence Report

B-1-b

Item	2024-25 School Year											
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
All Statutory withholding ( Income Tax, CPP, EI) have been submitted	LC	LC	LC	LC	LC	LC						
Employer Health Tax paid and submitted for the month	LC	LC	LC	LC	LC	LC						
Records of employment for any terminated or laid off employees completed and sent electronically to Service Canada.	LC	LC	LC	LC	LC	LC						
OMERS (pension deductions from staff, company portion of pension and amounts remitted and report of additions and deletions of staff to plan) remitted.	LC	LC	LC	LC	LC	LC						
Teacher's Pension Plan and Union Dues remitted.	LC	LC	LC	LC	LC	LC						
Employee changes uploaded to ELHT Benefit Plan Administration.	DD	DD	DD	DD	DD	DD						
H.S.T. return remitted.	JH	JH	JH	JH	JH	JH						
New employees have been trained as required under Health and Safety Legislation.	LL	LL	LL	LL	LL	LL						
Workplace inspections were completed during the period.	LL	LL	LL	LL	LL	LL						
Required JOHSC committee meetings were held during the period.	LL	LL	LL	LL	LL	LL						

Staff include: LC-Laurie Campbell, DD-Diane De Vos, JH-Julie Hardie, LL-Lena Latreille, CS - Cindy Smith



# Grand Erie District School Board

**TO:** JoAnna Roberto, Ph. D., Director of Education & Secretary of the Board  
**FROM:** Rafal Wyszynski, Superintendent of Business & Treasurer  
**RE:** **Revised Budget Estimates 2024-25**  
**DATE:** December 2, 2024

**Recommended Motion:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
 THAT the Revised Budget Estimates 2024-25 be forwarded to the December 9, 2024 Regular Board meeting for approval.

## Background

The Revised Budget Estimates 2024-25 are due for submission to the Ministry of Education on December 13, 2024. Revisions to the original Budget 2024-25 approved in June include:

- Updated enrolment estimates have been adjusted to reflect the actual enrolment on the October 31, 2024 count date and estimated enrolment for March 31, 2025. These projections generated a slight change in revenue. The most significant changes to the Core Education Funding (CORE), formerly the Grants for Student Needs (GSN) are a result of the settlements of union collective agreements through monetary resolutions to Bill 124. Updated salary and benefits rates are reflected in the revised estimates. The changes in enrolment are summarized below:

	2024-25 Estimates	2024-25 Revised	Change
<i>Elementary</i>	19,900	19,990	<b>+90</b>
<i>Secondary</i>	8,000	8,030	<b>+30</b>
<i>Total</i>	<b>27,900</b>	<b>28,020</b>	<b>+120</b>

Enrolment is expected to continue to grow modestly for the foreseeable future.

## 2. Significant Revenue Changes:

- Additional \$1.9 million in deferred revenue from 2023-24 to support schools in the following areas:
  - \$600,000 for Special Education
  - \$500,000 for Indigenous Language, FNMI Studies, and the Board Action Plan
  - \$130,000 for French as a Second Language support
  - \$365,000 for Rural and Northern Education Funding
  - \$260,000 for support related to Experiential Learning
- An additional \$770,000 in funding for Ministry of Education initiatives through the Responsive Education Programs (REP) formerly Priority and Partnership Fund (PPF's)

## 3. Significant Changes to Expenditures:

- 11.5 additional temporary Educational Assistants
- Eight (8) additional Designated Early Childhood Educators
- Two (0.5) FTE school clerical
- 1.5 FTE Additional Child and Youth Workers
- 1.5 FTE Additional Custodial Staff



- One (1.0) FTE Hall Monitor to support Secondary Schools
- One (1.0) FTE Elementary Classroom Teacher
- \$170,000 investment in technology for continued support for devices and to support inflationary costs related to software
- \$91,000 to address the rising cost of insurance
- \$40,000 for Professional Development Support for Educational Assistants
- \$30,000 for additional clerical support for schools
- Increased spending within the Indigenous Board Action Plan with investments to support math, literacy and reengagement.

A summary of the budget changes is attached as Appendix A on the financial dashboard.

With respect to board Capital, the budget will align to the summary outlined in the Facility Renewal Report presented to the Board on November 11, 2024 and those investments will be captured in the submission to the Ministry.

The balanced Revised Budget Estimates will be submitted to the Ministry on December 13, 2024, pending Board approval.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer

APPENDIX A

**Grand Erie District School Board  
2024-25 Revised Estimates Dashboard  
For the period ended August 31, 2025**

**Summary Comparison of 2024-25 Estimates Budget versus 2024-25 Revised Estimates Budget  
(\$ Figures in Thousands)**

	24-25 Estimates	24-25 Revised	Variance	
			\$	%
<b>Revenue</b>				
Provincial Grants (Core Ed)	345,147	369,825	24,678	7.1%
Grants for Capital Purposes	4,408	4,579	171	3.9%
Other Non-Core Ed Grants	19,228	7,216	(12,011)	-62.5%
Other Non-Grant Revenues	9,398	9,749	351	3.7%
Amortization of DCC	19,119	18,879	(240)	-1.3%
<b>Total Revenue</b>	<b>397,300</b>	<b>410,248</b>	<b>12,948</b>	<b>3.3%</b>
<b>Expenditures</b>				
Classroom Instruction	270,402	288,430	18,028	6.7%
Non-Classroom	32,065	33,842	1,778	5.5%
Administration	9,426	10,002	576	6.1%
Transportation	18,713	18,386	(326)	-1.7%
Pupil Accommodation	56,971	57,187	216	0.4%
Contingency & Non-Operating	9,725	2,402	(7,323)	-75.3%
<b>Total Expenditures</b>	<b>397,300</b>	<b>410,248</b>	<b>12,948</b>	<b>3.3%</b>
<b>In-Year Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Prior Year Accumulated Surplus for compliance	11,111	11,111	-	0.0%
<b>Accumulated Surplus (Deficit) for compliance</b>	<b>11,111</b>	<b>11,111</b>	<b>-</b>	<b>0.0%</b>

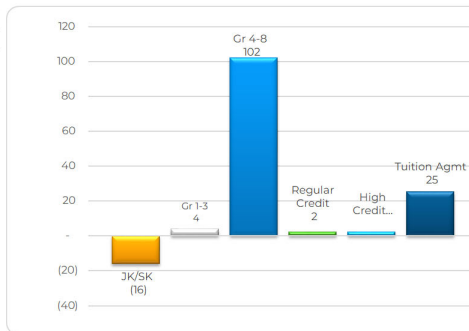
**Summary of Enrolment**

ADE	24-25 Estimates	24-25 Revised	Variance	
			#	%
<b>Elementary</b>				
JK/SK	3,728	3,712	(16)	-0.4%
Gr 1-3	6,072	6,076	4	0.1%
Gr 4-8	10,100	10,202	102	1.0%
<b>Total Elementary</b>	<b>19,900</b>	<b>19,990</b>	<b>90</b>	<b>0.5%</b>
<b>Secondary &lt;21</b>				
Regular Credit	7,558	7,560	2	0.0%
High Credit	33	36	3	7.6%
Tuition & Visa	409	434	25	6.2%
<b>Total Secondary</b>	<b>8,000</b>	<b>8,030</b>	<b>30</b>	<b>0.4%</b>
<b>Total Board</b>	<b>27,900</b>	<b>28,020</b>	<b>120</b>	<b>0.4%</b>

**Summary of Staffing**

FTE	24-25 Estimates	24-25 Revised	Variance	
			#	%
<b>Classroom</b>				
Teachers	1,768.5	1,767.4	(1.0)	-0.1%
Early Childhood Educators	129.0	137.0	8.0	6.2%
Educational Assistants	368.0	379.5	11.5	3.1%
<b>Total Classroom</b>	<b>2,265.5</b>	<b>2,283.9</b>	<b>18.5</b>	<b>0.8%</b>
School Administration	234.9	236.4	1.5	0.6%
Board Administration	75.0	74.0	(1.0)	-1.3%
Facility Services	229.1	230.6	1.5	0.7%
Coordinators & Consultants	42.0	38.0	(4.0)	-9.5%
Paraprofessionals	58.5	59.0	0.5	0.9%
Child & Youth Workers	29.0	30.5	1.5	5.2%
IT Staff	35.0	35.0	-	0.0%
Library	12.8	12.8	-	0.0%
Transportation	7.0	7.0	-	0.0%
Other Support	6.0	7.0	1.0	16.7%
Continuing Ed	8.1	7.6	(0.5)	-6.2%
Trustees	15.0	15.0	-	0.0%
<b>Non-Classroom</b>	<b>752.3</b>	<b>752.8</b>	<b>0.5</b>	<b>0.1%</b>
<b>Total</b>	<b>3,017.8</b>	<b>3,036.7</b>	<b>19.0</b>	<b>0.6%</b>

Changes in Enrolment: Budget v Forecast



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**Grand Erie District School Board  
2024-25 Revised Estimates Dashboard  
Revenues  
For the period ended August 31, 2025**

(\$ Figures in Thousands)

	Budget Assessment				Material Variance Note
	24-25 Estimates	24-25 Revised Estimates	Change		
			\$ Increase (Decrease)	% Increase (Decrease)	
<b>Core ED Funding</b>					
<b>Classroom Staffing Fund (CSF)</b>					
CSF - Per Pupil Allocation	142,696	156,445	13,749	9.6%	a.
Language Classroom Staffing Allocation	5,160	6,793	1,633	31.6%	a.
Local Circumstances Staffing Allocation	34,974	35,121	147	0.4%	
Indigenous Education Classroom Staffing	207	245	37	17.8%	a.
Supplementary Staffing Allocation	2,562	2,779	217	8.5%	
<b>TOTAL CSF</b>	<b>185,601</b>	<b>201,384</b>	<b>15,783</b>	<b>8.5%</b>	
<b>Learning Resources Fund (LRF)</b>					
LRF - Per Pupil Allocation	19,079	19,767	688	3.6%	a.
Language Supports and Local Circumstances	3,803	3,953	151	4.0%	
Indigenous Education Supports Allocation	2,573	2,794	221	8.6%	
Mental Health and Wellness Allocation	1,201	1,248	47	3.9%	
Student Safety and Well-Being Allocation	633	661	28	4.4%	
Continuing Education and Other Programs	2,694	3,341	648	24.1%	a.
School Management Allocation	22,588	24,588	2,001	8.9%	a.
Differentiated Supports Allocation	2,474	2,615	141	5.7%	
<b>TOTAL LRF</b>	<b>55,043</b>	<b>58,967</b>	<b>3,925</b>	<b>7.1%</b>	
<b>Special Education Fund (SEF)</b>					
SEF - Per Pupil Allocation	23,750	25,438	1,688	7.1%	a.
Differentiated Needs Allocation (DNA)	18,098	19,891	1,793	9.9%	b.
Complex Supports Allocation	1,263	1,495	232	18.4%	
Specialized Equipment Allocation (SEA)	1,923	1,928	5	0.3%	
<b>TOTAL SEF</b>	<b>45,034</b>	<b>48,752</b>	<b>3,718</b>	<b>8.3%</b>	
<b>School Facilities Fund (SFF)</b>					
School Operations Allocation	32,758	33,282	525	1.6%	a.
Rural and Northern Education Allocation	541	936	395	73.0%	c.
<b>TOTAL SFF</b>	<b>33,299</b>	<b>34,219</b>	<b>920</b>	<b>2.8%</b>	
<b>Student Transportation Fund- (STF)</b>					
Transportation Services Allocation	17,007	17,045	38	0.2%	
School Bus Rider Safety Training Allocation	12	29	17	142.2%	
Transportation to Provincial Schools	343	324	(18)	(5.3%)	
<b>TOTAL STF</b>	<b>17,361</b>	<b>17,398</b>	<b>37</b>	<b>0.2%</b>	
<b>School Board Administration Fund (SBAF)</b>					
Trustees and Parent Engagement Allocation	271	271	-	0.0%	
Board-Based Staffing Allocation	8,130	8,432	302	3.7%	a.
Central Employer Bargaining Agency Fees Allocation	59	48	(12)	(20.3%)	
Data Management and Audit Allocation	349	356	7	2.0%	
Declining Enrolment Adjustment (DEA) Allocation	-	-	-	-	
<b>TOTAL SBAF</b>	<b>8,810</b>	<b>9,106</b>	<b>297</b>	<b>3.4%</b>	
<b>Total Core Ed Funding</b>	<b>345,148</b>	<b>369,825</b>	<b>24,680</b>	<b>7.2%</b>	
<b>Grants for Capital Purposes</b>					
School Renewal	2,937	2,937	-	0.0%	
Temporary Accommodation	159	159	-	0.0%	
Short-term Interest	283	454	171	60.5%	
Debt Funding for Capital	2,659	2,659	-	0.0%	
Minor Tangible Capital Assets (mTCA)	(1,630)	(1,630)	-	0.0%	
<b>Total Capital Purposes Grants</b>	<b>4,408</b>	<b>4,579</b>	<b>171</b>	<b>3.9%</b>	
<b>Other Non-GSN Grants</b>					
Responsive Education Programs (REP)	3,820	4,589	769	20.1%	d.
Funding for External Partners (FEP)	15,408	2,628	(12,780)	(82.9%)	e.
<b>Total Non-GSN Grants</b>	<b>19,228</b>	<b>7,216</b>	<b>(12,011)</b>	<b>(62.5%)</b>	
<b>Other Non-Grant Revenues</b>					
Education Service Agreements - Six Nations	5,837	6,467	629	10.8%	f.
Education Service Agreements - MCFN	607	515	(93)	(15.3%)	f.
Other Fees	199	199	-	0.0%	
Other Boards	303	303	-	0.0%	
Community Use & Rentals	838	818	(20)	(2.4%)	
Miscellaneous Revenues	1,614	1,448	(166)	(10.3%)	
<b>Total Non Grant Revenues</b>	<b>9,398</b>	<b>9,749</b>	<b>350</b>	<b>3.7%</b>	

Deferred Revenues

Revenue Recovery on ADO	463	580	117	25.3%	
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**Grand Erie District School Board  
2024-25 Revised Estimates Dashboard  
Expenses  
For the period ended August 31, 2025**

(\$ Figures in Thousands)

	Budget Assessment					Material Variance Note
	24-25 Estimates	24-25 Revised	Percentage of Total Expenses	Change		
				\$ Increase (Decrease)	% Increase (Decrease)	
<b>Classroom Instruction</b>						
Teachers	195,324	209,775	51.1%	14,451	7.4%	a.
Supply Teachers	8,025	8,175	2.0%	150	1.9%	
Educational Assistants	22,881	23,273	5.7%	392	1.7%	
Early Childhood Educators	8,464	8,828	2.2%	364	4.3%	
Classroom Computers	5,424	5,803	1.4%	379	7.0%	b.
Textbooks and Supplies	9,504	10,261	2.5%	757	8.0%	c.
Professionals and Paraprofessionals	13,311	14,382	3.5%	1,071	8.0%	d.
Library and Guidance	5,720	6,100	1.5%	380	6.6%	a.
Staff Development	1,339	1,422	0.3%	83	6.2%	
Department Heads	409	409	0.1%	-	0.0%	
<b>Total Instruction</b>	<b>270,402</b>	<b>288,430</b>	<b>70.3%</b>	<b>18,028</b>	<b>6.7%</b>	
<b>Non-Classroom</b>						
Principal and Vice-Principals	15,907	17,671	4.3%	1,763	11.1%	a.
School Office	8,525	8,583	2.1%	58	0.7%	
Coordinators & Consultants	6,069	6,020	1.5%	(49)	(0.8%)	
Continuing Education	1,563	1,569	0.4%	6	0.4%	
<b>Total Non-Classroom</b>	<b>32,065</b>	<b>33,842</b>	<b>8.2%</b>	<b>1,778</b>	<b>5.5%</b>	
<b>Administration</b>						
Trustees	382	375	0.1%	(7)	(1.8%)	
Director/Supervisory Officers	1,662	1,760	0.4%	98	5.9%	
Board Administration	7,382	7,866	1.9%	485	6.6%	a.
<b>Total Administration</b>	<b>9,426</b>	<b>10,002</b>	<b>2.4%</b>	<b>576</b>	<b>6.1%</b>	
<b>Transportation</b>	<b>18,713</b>	<b>18,386</b>	<b>4.5%</b>	<b>(326)</b>	<b>(1.7%)</b>	
<b>Pupil Accommodation</b>						
School Operations and Maintenance	30,420	31,142	7.6%	722	2.4%	e.
School Renewal	3,225	3,495	0.9%	270	8.4%	f.
Other Pupil Accommodation	3,541	3,541	0.9%	-	0.0%	
Amortization & Write-downs	19,785	19,009	4.6%	(776)	(3.9%)	
<b>Total Pupil Accommodation</b>	<b>56,971</b>	<b>57,187</b>	<b>13.9%</b>	<b>216</b>	<b>0.4%</b>	
<b>Non-Operating</b>	<b>2,430</b>	<b>2,402</b>	<b>0.6%</b>	<b>(28)</b>	<b>(1.1%)</b>	
<b>Provision for Contingencies</b>	<b>7,295</b>	<b>-</b>	<b>0.0%</b>	<b>(7,295)</b>	<b>(100.0%)</b>	g.
<b>TOTAL EXPENDITURES</b>	<b>397,300</b>	<b>410,248</b>	<b>100.0%</b>	<b>12,948</b>	<b>3.3%</b>	

**Explanations of Material Expenditure Variances**

- a. Increase as a result of significant changes to benchmarks for staff.
- b. Increase as a result investments in technology for continued support for devices and to support inflationary costs related to software.
- c. Increase as a result of additional one-time REP grant funding
- d. Increase as a result of additional staffing as well as benchmark increases for staff.
- e. Increase as a result of additional staff, benchmark increases to compensation and inflationary increases to utilities and services.
- f. Increase as a result of additional costs to support aging infrastructure.
- g. Provision was for labour increases that were not ratified (or known with certainty) at Estimates. No provisions required for 2024-25.





# Grand Erie District School Board

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**TO:** JoAnna Roberto, Ph. D., Director of Education & Secretary to the Board  
**FROM:** Rafal Wyszynski, Superintendent of Business & Treasurer  
**RE:** **Budget Process 2025-26**  
**DATE:** February 10, 2025

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## Background

The Finance Committee provides and outlines the budget process and support for the development of the 2025-26 Estimates Budget

## Timelines

The fiscal school year for the Grand Erie District School Board (Grand Erie) is from September 1 to August 31. The Ministry of Education's reporting and accountability requirements identify that 2025-26 budgets must be submitted prior to the end of June 2025. To maintain this timeline, Senior Administration has developed the following schedule:

### January 2025

- The internal budget development cycle for staff is initiated. Business Services conducts a thorough review of the 2024-25 Estimates and Revised Budgets, analyzes associated risks and challenges, and initiates the formulation of assumptions regarding the revenue and expense landscape for the forthcoming school year.
- A consultation plan with key stakeholders is initiated to gather input and ensure alignment with strategic priorities. This collaborative approach aims to optimize resource allocation, enhance financial stability, and support the achievement of Grand Erie's goals identified through the Multi-Year Strategic Plan (MYSP). By integrating a comprehensive data analysis and stakeholder feedback, a balanced budget will be developed to meet system and school communities' needs while mitigating potential financial risks.

### February 2025

- Initial budget information is presented to the Finance Committee
- Planning department begins to draft preliminary enrolment

### March 2025

- Enrolment projections are re-assessed, and initial enrolment is formulated
- Budget meetings commence
- Review Core Education Funding (CORE) and impacts are assessed
- Review significant Ministry changes, if applicable
- Budget survey is developed and released
- Budget assumptions are developed
- Staffing models are updated based on projected enrolment
- Revenue projections are reviewed
- Ratification of any collective agreements
- Expense projections methodologies are determined
- Utilize plans for the new and continuing Responsive Education Program (REPS)
- Develop initial Core revenue projection
- Review the Multi-Year Strategic Plan for alignment, gaps, risks, and identify priority initiatives

**April 2025**

- Review enrolment
- Review staffing changes
- Debrief Core Education Funding
- Review budget survey results from stakeholders and trustee input
- Identify budget pressures, risks and challenges
- Highlight major investments/initiatives

**May 2025**

- Prepare draft budget
- Present additional budget information to Finance Committee

**June 2025**

- Present draft budget to Finance Committee
- Present budget to the Board of Trustees
- File budget with Ministry of Education before June 30

**Key Budget Considerations****Enrolment**

Enrolment in Grand Erie increased steadily over the last number of years. After two consecutive years of enrolment growth of over 800, Grand Erie's enrolment growth has slowed down considerably. The 2024-25 Revised Estimates Budget experienced an increase of approximately 120 students across the system when compared to the 2024-25 Estimates budget. The enrolment numbers for the Board for the past four budget cycles are provided below:

- 2021-22 26,216 ADE
- 2022-23 27,052 ADE (+ 836 or 3.2% increase)
- 2023-24 27,894 ADE (+ 842 or 3.1% increase)
- 2024-25 28,020 ADE (+ 126 or 0.4% increase)

Although enrolment increased in both elementary and secondary, a cautious and conservative approach was critical in rebalancing the 2024-25 Revised Estimates budget. As described in our [Long-Term Accommodation Plan](#), enrolment growth is expected to continue to grow for the foreseeable future; although at a rate closer to between 0.5% and 1.0% for each panel. The Planning department expects enrolment to increase modestly for 2025-26 for both panels.

**Ministry of Education**

During the 2024-25 fiscal year, the Ministry made significant changes to the school board funding model to support a streamlined funding formula that is simpler to understand and strengthens school board accountability with minimal redistributive funding impacts to school boards. The funding formula review resulted in a significant restructure for the first time in 25 years to include:

- The number of grants from 18 in the previous framework to six (6) funds and from 77 allocations in the previous framework to 28 allocations within the new Core Ed model to make it easier to understand
- Funding elements that are not permanent and ongoing to provide more certainty for school board planning purposes were removed
- The funding model names match its intended purposes and were renamed
- Enveloping structure was revised to bring greater clarity to how funding is to be used to support student achievement and well-being

Currently, there are no previews of what Boards can expect for 2025-26. However, the Ministry did release a [2025-26 Education Funding Consultation Guide](#), which offered a platform for school boards, provincial associations, and trustee associations to provide feedback and input into next year's Core Ed funding.

### Budget Pressures

The development of Grand Erie's annual budget will continue to leverage conservative enrolment and revenue estimates as well as restrained expense determination. Concerns noted for the 2025-26 budget include:

- Continued inflationary cost increases
- Absenteeism and associated coverage costs
- Deferred maintenance backlog
- Impact of aging debt and unsupported capital costs
- Rising costs of statutory benefits (CPP and EI costs have undergone significant changes and are not fully funded)
- Rising cost of transportation services and incongruency with transportation allocation
- Aging technology infrastructure and cyber security investments
- Cost and maintenance of temporary accommodations (portables)
- Rising costs of resources required for to support with student literacy, mathematics, and mental health

### Outlook

Although enrolment is expected to rise, there are several economic challenges and political uncertainty that school boards will encounter in development of their 2025-26 budgets. The province completed extensive negotiating in 2023-24 which provides labour stability in the sector. However, inflation, the threat of tariffs and persistent challenges in the supply chain continues to result in rising costs.

If the Core Ed funding allocations do not provide for significant increases in non-salary allocations, it will result in further stagnation of revenues against a significant increase in the costs of goods and services that are required across the system. This challenge will require delicate navigation through cost prioritization and the balancing of available allocations within the Core Ed.

Grand Erie's MYSP will continue to guide the formation of the 2025-26 budget. As Grand Erie travels into the fifth year of the MYSP, Senior Administration will develop a budget that will focus on the goals and objectives of the Annual Learning and Operating Plan as well as Ministry initiatives. The objective is to produce a balanced budget by the end of June 2025. Senior Administration will continue to monitor its assumptions and will provide updates and opportunities for feedback/input over the coming months.

### Grand Erie Multi-Year Plan

This report is connected to all priorities: Learning, Well-being, and Belonging.

Respectfully submitted,

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Superintendent of Business & Treasurer