



Finance Committee Meeting

Monday, December 2, 2024

6:30 p.m.

Norfolk Room, Education Centre

AGENDA

A - 1 **Opening Call to Order**

- (a) Roll Call
- (b) Declaration of Conflict of Interest
- (c) Welcome/Land Acknowledgement

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.

B - 1 **Approval of the Agenda**

"THAT the Finance Committee agenda be approved."

C - 1 **Approval of the Minutes**

- * *"THAT the Minutes of the Finance Committee meeting, dated November 11, 2024 be approved."*

D - 1 **Business Arising from Minutes and/or Previous Meetings**

E - 1 **New Business**

- * (a) Facility Renewal Plan 2024-25 Update (R. Wyszynski) (I)
- * (b) Revised Budget Estimates 2024-25 (R. Wyszynski)

Recommended Motion:

"THAT the Revised Budget Estimates 2024-25 be forwarded to the December 9, 2024, Regular Board Meeting for approval."

F - 1 **Other Business**

G - 1 **Adjournment**

"THAT the Finance Committee meeting be adjourned."

H - 1 **Next Meeting Date: February 10, 2025 at 6:30 p.m.**



Finance Committee Meeting

Monday, November 11, 2024

6:30 p.m.

Norfolk Room, Education Centre

MINUTES

Present: Committee Chair: B. Doyle, Trustees: G. Anderson, J. Bradford, S. Gibson, L. Passmore, E. Thomas, T. Waldschmidt

Administration: Director: J. Roberto, Superintendents: K. Graham, L. Thompson, J. Tozer, R. Vankerbroeck, R. Wyszynski, Recording Secretary: K. Ireland-Aitken, Executive Assistant: C. Dero

Guest: General Legal Counsel J. Bell

Visiting Trustees: R. Collver, C.A. Sloat

A - 1 **Opening**

(a) **Roll Call**

The meeting was called to order by Committee Chair B. Doyle at 6:30 p.m. and roll call was confirmed.

Trustee Waldschmidt recited the poem In Flanders Field by John McCrae.

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

(c) **Welcome/Land Acknowledgment Statement**

Committee Chair B. Doyle read the Land Acknowledgement Statement.

B - 1 **Approval of the Agenda**

Moved by: G. Anderson

Seconded by: T. Waldschmidt

THAT the Finance Committee agenda be approved.

Carried

C - 1 **Approval of Minutes**

(a) **September 9, 2024**

Moved by: J. Bradford

Seconded by: S. Gibson

THAT the Minutes of the Finance Committee dated September 9, 2024, be approved.

Carried

D - 1 **Business Arising from Minutes/Previous Meetings** – Nil

E - 1 **New Business**

(a) **Facilities Renewal Plan 2024-25**

Presented as printed.

Examples of beautification projects include new lockers, ceiling tiles, flooring, bathroom upgrades, bleachers, minor door and window renovations, landscaping, as well as accessible parking.

In response to a question, it was noted that inflation for construction material and labour costs continues to be a challenge when managing aging buildings.



Finance Committee Meeting

Monday, November 11, 2024

6:30 p.m.

Norfolk Room, Education Centre

MINUTES

(b) **Rural and Northern Education Fund (RNEF) Spending Report**

Presented as printed.

It was noted that field trip funds are based on student enrolment and allocated to schools in June. In addition, the board's Field Trips procedure ensures equitable access for all students.

The RNEF supports student uniforms and operational costs for sports.

(c) **Year-End Report 2023-24**

Presented as printed.

In was noted that a sense of belonging for students is key for learning when considering school renewal projects.

F - 1 **Other Business** – Nil

G - 1 **Adjournment**

Moved by: G. Anderson

Seconded by: T. Waldschmidt

THAT the Finance Committee meeting be adjourned.

Carried

The meeting adjourned at 7:16 p.m.

H - 1 **Next Meeting Date:** December 2, 2024



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: **Facility Renewal Plan - Projects 2024-25**
DATE: December 2, 2024

Background

On November 25, the Board of Trustees approved the 2024-25 Facility Renewal Plan for the Grand Erie District School Board. In that report, major components were listed under the “Capital Projects Identified by Facilities” category. This report identifies the preliminary scope of these projects in the listing below and will be included In the Facility Renewal Plan Report on a go forward basis.

- **Electrical**
 - Cayuga Secondary School
 - Delhi District Secondary School
 - Delhi Public School
 - Dunnville Secondary School
 - Hagersville Secondary School
 - North Park Collegiate and VS
 - Pauline Johnson Collegiate and VS
 - Seneca Central Public School
 - Teeterville Public School
 - Tollgate Technological Skills Centre
- **Masonry & Foundation**
 - Caledonia Centennial Public School
 - Hagersville Secondary School
 - King George School
 - Oneida Central Public School
 - St. George-German Public School
- **Roofing**
 - J.L. Mitchener Public School
 - Paris District High School
 - River Heights School
 - St. George-German Public School
 - Walsh Public School
- **HVAC**
 - Delhi District Secondary School
 - Dunnville Secondary School
 - Grand Erie Learning Alternative
 - Hagersville Secondary School
 - McKinnon Park Secondary School
 - Paris District High School
 - Thompson Creek Elementary School
- **Paving**
 - James Hillier Public School
 - Various Sites
- **Windows & Doors**
 - Boston Public School
 - Branlyn Community School
 - Burford District Elementary School
 - Cayuga Secondary School
 - Central Public School
 - Ecole Dufferin
 - Grand Erie Learning Alternative
 - Grandview Public School
 - Jarvis Public School
 - Joseph Brant Learning Centre
 - King George School
 - Major Ballachey Public School
 - McKinnon Park Secondary School
 - North Park Collegiate and VS
 - Paris District High School
 - Rainham Central School
 - River Heights School
 - Seneca Central Public School
 - Woodman-Cainsville School

Grand Erie Multi-Year Plan

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

Respectfully submitted,

Rafal Wyszynski
Superintendent of Business & Treasurer





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	+90
<i>Secondary</i>	8,000	8,030	+30
<i>Total</i>	27,900	28,020	+120

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

**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	
			\$	%
Revenue				
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%
Total Revenue	397,300	410,248	12,948	3.3%
Expenditures				
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%
Total Expenditures	397,300	410,248	12,948	3.3%
In-Year Surplus (Deficit)	-	-	-	-
Prior Year Accumulated Surplus for compliance	11,111	11,111	-	0.0%
Accumulated Surplus (Deficit) for compliance	11,111	11,111	-	0.0%

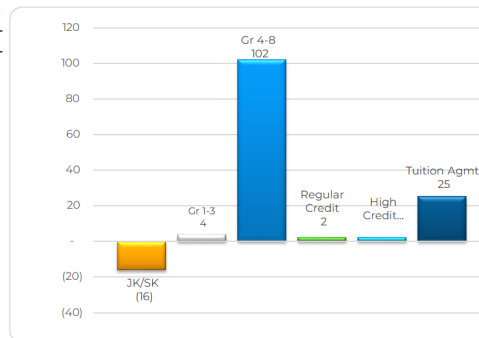
Summary of Enrolment

ADE	24-25 Estimates	24-25 Revised	Variance	
			#	%
Elementary				
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%
Total Elementary	19,900	19,990	90	0.5%
Secondary <21				
Regular Credit	7,558	7,560	2	0.0%
High Credit	33	36	3	7.6%
Tuition & Visa	409	434	25	6.2%
Total Secondary	8,000	8,030	30	0.4%
Total Board	27,900	28,020	120	0.4%

Summary of Staffing

FTE	24-25 Estimates	24-25 Revised	Variance	
			#	%
Classroom				
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%
Total Classroom	2,265.5	2,283.9	18.5	0.8%
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%
Non-Classroom	752.3	752.8	0.5	0.1%
Total	3,017.8	3,036.7	19.0	0.6%

Changes in Enrolment: Budget v Forecast



**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)	
Core ED Funding					
Classroom Staffing Fund (CSF)					
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%	
TOTAL CSF	185,601	201,384	15,783	8.5%	
Learning Resources Fund (LRF)					
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%	
TOTAL LRF	55,043	58,967	3,925	7.1%	
Special Education Fund (SEF)					
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%	
TOTAL SEF	45,034	48,752	3,718	8.3%	
School Facilities Fund (SFF)					
School Operations Allocation	32,758	33,282	525	1.6%	a.
Rural and Northern Education Allocation	541	936	395	73.0%	c.
TOTAL SFF	33,299	34,219	920	2.8%	
Student Transportation Fund- (STF)					
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%)	
TOTAL STF	17,361	17,398	37	0.2%	
School Board Administration Fund (SBAF)					
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	-	-	-	-	
TOTAL SBAF	8,810	9,106	297	3.4%	
Total Core Ed Funding	345,148	369,825	24,680	7.2%	
Grants for Capital Purposes					
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%	
Total Capital Purposes Grants	4,408	4,579	171	3.9%	
Other Non-GSN Grants					
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.
Total Non-GSN Grants	19,228	7,216	(12,011)	(62.5%)	
Other Non-Grant Revenues					
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%)	
Total Non Grant Revenues	9,398	9,749	350	3.7%	
Deferred Revenues					
Revenue Recovery on ARO	463	580	117	25.3%	
Amortization of DCC	18,656	18,299	(357)	(1.9%)	
Total Deferred Revenue	19,119	18,879	(240)	(1.3%)	
TOTAL REVENUES	397,300	410,248	12,948	3.3%	

Explanations of Material Grant Variances	
a.	Increase to benchmarks as a result of the monetary resolutions from Bill 124.
b.	Increase as a result of a carryforward of funding from 2023-24.
c.	Increase as a result increased benchmarks as well as the inclusion of a carryforward of funding from 2023-24.
d.	Increase as a result of additional REPs announced by the Ministry for targeted initiatives.
e.	Decrease as a result of the shift of benchmarks and Bill 124 funds to specific CORE grants.
f.	Changes to funding as a result of a variance in the estimated enrolment for students on Education Service Agreements.

Notes:

1. 2024-25 Estimates Budget as approved by the Board in June 2024



**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)	
Classroom Instruction						
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%	
Total Instruction	270,402	288,430	70.3%	18,028	6.7%	
Non-Classroom						
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%	
Total Non-Classroom	32,065	33,842	8.2%	1,778	5.5%	
Administration						
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.
Total Administration	9,426	10,002	2.4%	576	6.1%	
Transportation	18,713	18,386	4.5%	(326)	(1.7%)	
Pupil Accommodation						
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%)	
Total Pupil Accommodation	56,971	57,187	13.9%	216	0.4%	
Non-Operating	2,430	2,402	0.6%	(28)	(1.1%)	
Provision for Contingencies	7,295	-	0.0%	(7,295)	(100.0%)	g.
TOTAL EXPENDITURES	397,300	410,248	100.0%	12,948	3.3%	

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.