



Learn

Lead

Inspire

# Budget 2025-26

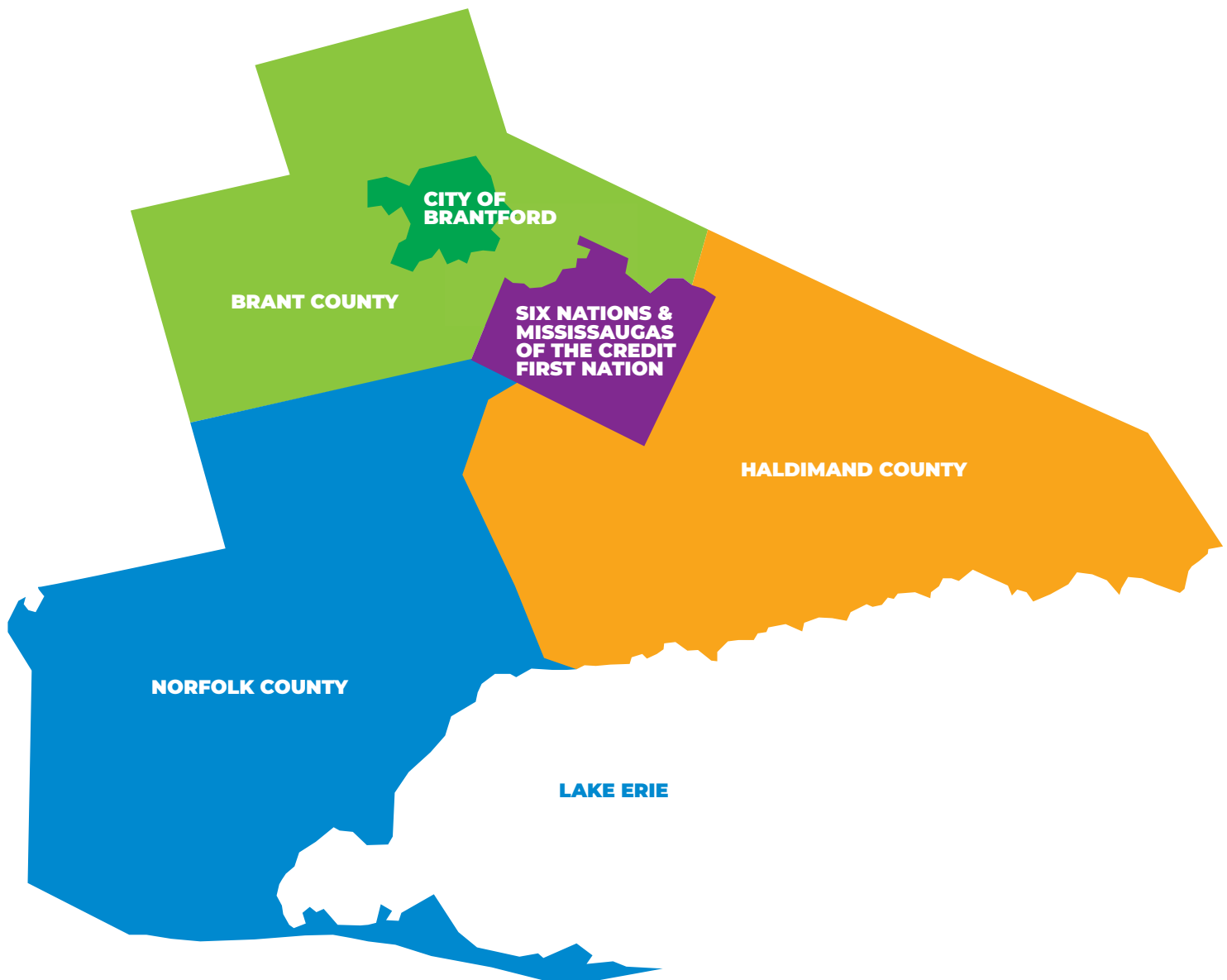
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# About Grand Erie District School Board

The Grand Erie District School Board serves students across the City of Brantford and the counties of Brant, Haldimand, and Norfolk. The Education Centre is located in Brantford along with the Innovation Hub @ Grand Erie and the Centre for Excellence: Teaching, Learning, and Belonging. Grand Erie supports students from Six Nations of the Grand River and the Mississaugas of the Credit First Nation. Some key Board facts include:

- **58 Elementary Schools**
- **14 Secondary Schools**
- **28,085 students** (including 423 on Six Nations and Mississaugas of the Credit First Nation Education Services Agreements)
- **Total number of employees:** 3,032 (Full-Time Equivalent)



# Multi-Year Strategic Plan 2021-26

## Our Vision

**Learn**

**Lead**

**Inspire**

## Our Mission

Together, we build a culture of **learning**, **well-being** and **belonging** to inspire each learner.

## Our Collective Priorities

### Learning

We build a culture of learning to nurture curiosity and opportunity for each learner.

### Well-being

We build a culture of well-being to support the cognitive, social, emotional and physical needs of each learner.

### Belonging

We build a culture of belonging to support an equitable, inclusive and responsive environment for each learner.



# Board of Trustees



**Susan Gibson**

- Chair of the Board
- City of Brantford



**Tom Waldschmidt**

- Vice Chair of the Board
- Norfolk County, Wards 3 and 7, and Brant County



**Greg Anderson**

- City of Brantford



**John Bradford**

- City of Brantford



**Rita Collver**

- Norfolk County, Wards 3 and 7, and Brant County



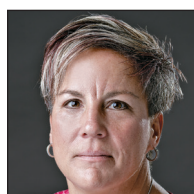
**Brian Doyle**

- County of Haldimand



**Lisa Passmore**

- County of Haldimand



**Tammy Sault**

- Represents interests of Mississaugas of the Credit First Nation Students under the Education Services Agreement



**Carol Ann Sloat**

- City of Brantford



**Elaine Thomas**

- County of Norfolk Wards 1, 2, 4, 5 and 6



**Claudine VanEvery-Albert**

- Represents interests of Six Nations Students under the Education Services Agreement



**Liz Whiton**

- Norfolk County Wards 1, 2, 4, 5 and 6



**Aidyn Hill**

- Student Trustee (Indigenous)



**Olivia Prince**

- Student Trustee (South)



**Caitlyn Shields**

- Student Trustee (North)

## Senior Leadership Team



**Dr. JoAnna Roberto, PhD**

■ Director of Education-CEO  
and Secretary of the Board



**Pete Ashe**

■ Superintendent of Education



**Kevin Graham**

■ Superintendent of Education



**Lisa Munro**

■ Superintendent of  
Curriculum and Student  
Achievement



**Liana Thompson**

■ Superintendent of Education



**Jennifer Tozer**

■ Superintendent of  
Human Resources



**Regan Vankerrebroeck**

■ Superintendent of Education



**Julie White**

■ Superintendent of Education



**Rafal Wyszynski, CPA**

■ Superintendent of  
Business and Treasurer

# A Message from the Grand Erie District School Board Chair and Director of Education

We are pleased to endorse the 2025–26 budget, which reflects Grand Erie's ongoing commitment to fostering a culture of learning, well-being, and belonging—one that empowers every learner to reach their full potential and thrive.

This budget reaffirms our commitment to delivering high-quality education with an intentional approach to long-term sustainability. The investments outlined are a result of a thoughtful balance between today's priorities and tomorrow's needs for all learners.

Developed with input from across our system, including students, staff, community members, and the Board of Trustees, this budget represents a collective effort rooted in shared values and intentional planning.

With more than 28,000 students and 3,000 employees, the budget supports the needs of our growing community. We are investing in people, including additional educational assistants, to help students directly in the classroom. Facility improvements, school additions, and planning for new school builds in 2026, 2027, and beyond ensure we are growing both responsibly and strategically.

Ongoing investments in technology and professional learning will continue to strengthen instructional practices, ensuring educators and staff have the tools and resources to support student success. Significant funding also supports math and literacy strategies, reflecting our focus on foundational skills and equitable outcomes as students prepare for future pathways.

We extend our sincere thanks to Superintendent Rafal Wyszynski and the Business Services team for their strong financial stewardship and expertise in guiding student-focused investments. We also thank our Senior Leadership Team for their continued dedication and the Board of Trustees for their leadership and support as we move forward together.

There is much to look forward to in Grand Erie. With a strong financial foundation, a committed team, and a clear vision for success, we are well-positioned to learn, lead, and inspire—together.

Sincerely,

**Susan Gibson**  
Board Chair  
Grand Erie District School Board

**Dr. JoAnna Roberto, PhD**  
Director of Education-CEO and Secretary of the Board  
Grand Erie District School Board



**Susan Gibson**  
Board Chair



**Dr. JoAnna Roberto, PhD**  
Director of Education-CEO  
and Secretary of the Board

# A Message from the Superintendent of Business and Treasurer

On behalf of the Business Services team, whose exceptional efforts continue to positively shape learning experiences every day, I am pleased to present the Grand Erie District School Board's balanced budget for the 2025-26 school year.

This budget demonstrates fiscal responsibility, ensuring funds directly support the work of staff to make a positive difference in the lives of Grand Erie students. Through focused capital and operating investments, supported by the Ministry of Education's Core Education funding and enrolment growth, we are meeting the evolving needs of our schools with care and intention.

The development of this budget was a collaborative effort informed by thoughtful planning and meaningful engagement. The Board of Trustees, staff, students and community played a vital role in shaping a transparent process grounded in our collective values and priorities to guide decisions that address real needs and build equitable, future-ready solutions.

The approximate **\$425 million** operating budget has increased by **\$28 million** from the 2024-25 Budget approved by Trustees in June 2024. Direct classroom instruction costs continue to represent the most significant investment in our operating budget, representing approximately 70.2% of total costs, a 2.1% increase from the prior year. We are investing in what directly impacts students. Grand Erie has added five additional permanent Educational Assistants and five additional Early Childhood Educators, maintained several priority budgets, and increased spending to support facility operations as well as other critical resources that enhance the classroom experience.

Our **capital budget of approximately \$21.9 million** supports the ongoing renewal of our schools, funding projects that ensure safe, modern, and inspiring learning environments. These improvements enable us to maintain infrastructure that reflects pride of place and supports the well-being of all learners.

This balanced budget, achieved without drawing on reserves, meets all provincial, legal, and regulatory requirements. It represents the culmination of a months-long process that began in January, rooted in forecasting, strategic investment, and a deep commitment to delivering high-quality education across Grand Erie while ensuring the 2025-26 budget is sustainable.

Thank you to everyone who contributed to this year's budget.

## Rafal Wyszynski, CPA

Superintendent of Business and Treasurer  
Grand Erie District School Board



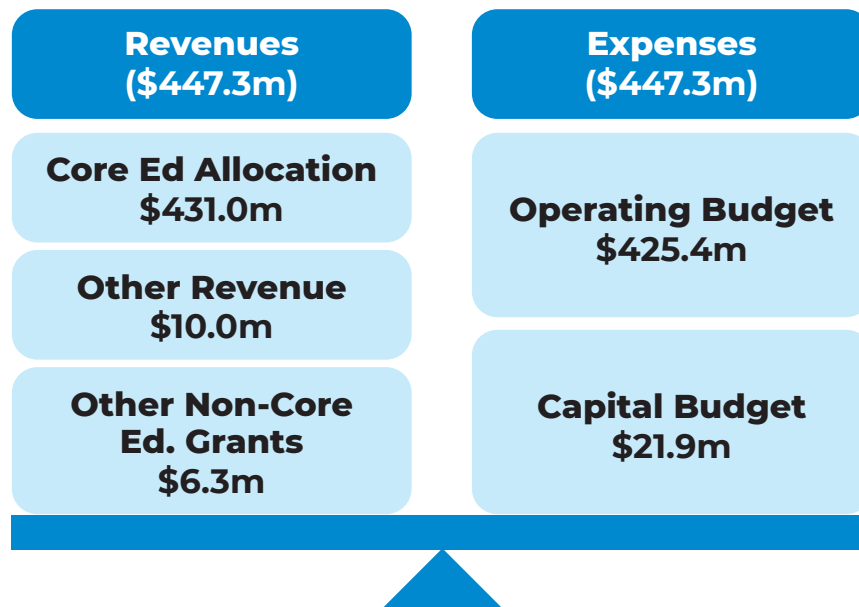
**Rafal Wyszynski, CPA**  
Superintendent of  
Business and Treasurer



# Budget - Summary

Grand Erie has developed a balanced operating and capital budget for the 2025-26 school year. The operating and capital budgets have been set at **\$425.4 million** and **\$21.9 million** respectively for a total of **\$447.3 million**.

This report will provide additional details of the sources and uses of the revenues that Grand Erie receives from the Ministry of Education.



As illustrated by the graphic above, the majority of the revenue Grand Erie receives is through Core Education Funding. Core Education, also known as “the funding formula,” is a collection of grants that can be generated on a per-pupil, per-school, or per-board basis depending on the structure of each grant. This framework, that has been developed between school boards and the province, recognizes that accountability to the Ministry must be balanced against the need for school board flexibility to address local conditions.

It includes:

- Legislative requirements, such as the provision that school boards balance their budgets
- Requirements around budgeting, financial reporting, and monitoring
- Enveloping, which means that certain grants have restrictive properties
- Program/grant-specific reporting requirements overseen by various branches of the Ministry

The 2025-26 budget has been developed in compliance with all of these requirements.

# Budget - Requirements

The development of a school board budget goes beyond the balancing of revenues against expenses. Boards must carefully make assumptions to support complex decisions, while ensuring compliance with provincial, legal, internal and local regulations, policies and agreements. These external requirements include:

- Compliance with the *Education Act*
- Compliance with the Public Sector Accounting Board (PSAB)
- Timely submission of a balanced budget
- Ministry approval for an in-year deficit above one per cent of the school board's operating revenue or the accumulated surplus for the preceding school year
- Class size ratio requirements
- The Special Education Grant can only be used on Special Education expenditures
- School Board Administration expenses shall not exceed the expense limit equal to a base of \$2.2 million plus 3.44 per cent of each school board's total operating expenses
- The provincial Indigenous Education Grant is limited to expenses that support the academic success and well-being of Indigenous students, as well as build the knowledge of all students and educators on Indigenous histories, cultures, perspectives and contributions, including spending restrictions on specific amounts within the grant
- The Rural and Northern Education Allocation (within the SFF) is limited to expenses that further improve education for students from rural communities
- The School Condition Improvement Allocation is to be used for renewal expenditures that are capitalized and address the overall state of repair
- School board spending on student transportation and school facilities shall not exceed the total funding generated by a school board through the Student Transportation Fund (STF) and School Facilities Fund (SFF) plus up to a maximum of five per cent of the total amount generated through the CSF, LRF, and SEF

Grand Erie follows internal requirements to direct the development of the budget. The internal requirements are outlined in the **Board Policy Budget Development Process (BU-02)**.

# Budget - Considerations

The development of a school board budget has many inherent challenges, risks, pressures and unknowns. The practices that govern Grand Erie's budgeting, planning, and forecasting have become increasingly complex and there is uncertainty when forecasting certain expenditures, such as utility commodity prices, absenteeism and labour. There are many variables, internal and external, that must be considered when developing both revenues and expenses. The most significant challenges and risks to the 2025-26 budget may include:

- Variance in enrolment projections
- Impact from volatility on utility pricing and consumption
- Costs associated with employee absenteeism
- Increased cost of borrowing while building new schools
- Aging infrastructure and technological infrastructure
- Evolving student needs
- Climate change resulting in significant or unpredictable damage
- Keeping up with costs associated with growth in our district
- Price of goods and services shifting due to inflation
- Economic landscape
- Cybersecurity



**Cybersecurity**



**Enrolment  
Accuracy**



**Human  
Resources**



**Utilities**



**District  
Growth**

# Enrolment

Student enrolment is the primary driver for revenue for Grand Erie. The funding is calculated based on the Average Daily Enrolment (ADE) of pupils enrolled on two Ministry-selected count dates: October 31 and March 31. If the enrolment numbers are overestimated, actual revenues will decrease and the Board will face difficulties in rebalancing the budget, as many factors, such as contracts and staffing levels, will have already been determined. The following table illustrates the estimated enrolment for 2025-26. The subsequent table and graphic depicts Grand Erie's enrolment history and long-term forecast.

Elementary	2024-25 Estimates	2025-26 Estimates	Change
Grade			
JK	1,778	1,905	127
SK	1,941	1,886	-55
Grade 1	2,006	2,006	0
Grade 2	1,993	2,021	28
Grade 3	2,078	2,039	-39
Grade 4	2,065	2,047	-18
Grade 5	2,012	2,112	100
Grade 6	2,018	1,989	-29
Grade 7	2,000	2,010	10
Grade 8	1,993	1,992	-1
<b>Total Average Daily Enrolment</b>	<b>19,900</b>	<b>20,025</b>	<b>125</b>

Secondary	2024-25 Estimates	2025-26 Estimates	Change
Regular Program ADE	7,558	7,590	32
High Credit ADE	33	36	3
Tuition Agreement and Visa ADE	409	434	25
<b>Total</b>	<b>8,000</b>	<b>8,060</b>	<b>60</b>

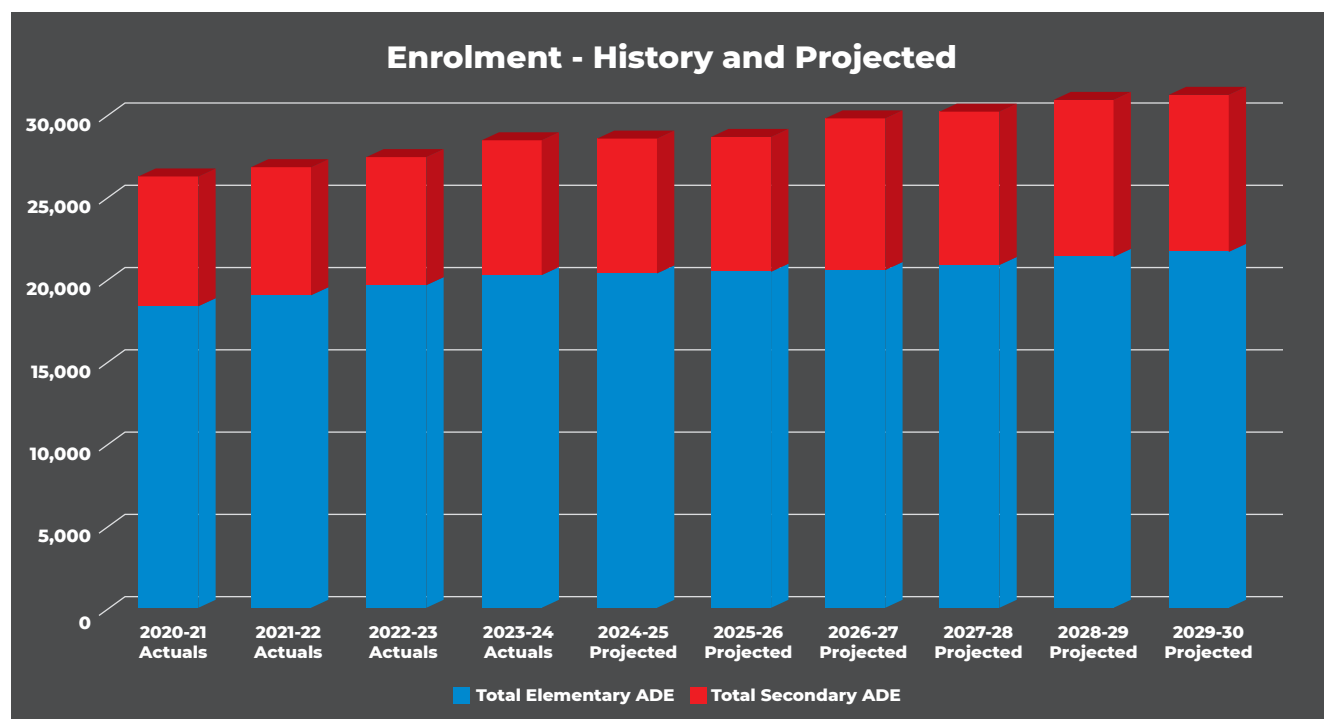
Summary of Enrolment	2024-25 Estimates	2025-26 Estimates	Change
Elementary ADE for Grant	19,900	20,025	125
Secondary ADE for Grant and Tuition	8,000	8,060	60
<b>Grand Total ADE</b>	<b>27,900</b>	<b>28,085</b>	<b>185</b>



# Enrolment

## Five Year Enrolment Projections

Grade	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
JK	1,517	1,635	1,753	1,846	1,778	1,905	1,761	1,805	1,868	1,913
SK	1,755	1,840	1,903	1,934	1,941	1,886	1,926	1,970	2,032	2,078
Grade 1	1,795	1,900	1,975	1,983	2,006	2,006	1,987	2,030	2,092	2,138
Grade 2	1,784	1,846	1,976	2,042	1,993	2,021	2,060	2,040	2,101	2,146
Grade 3	1,756	1,860	1,878	2,012	2,078	2,039	2,042	2,033	2,095	2,140
Grade 4	1,824	1,794	1,919	1,957	2,065	2,047	2,071	2,114	2,112	2,156
Grade 5	1,835	1,877	1,866	1,973	2,012	2,112	2,053	2,101	2,108	2,153
Grade 6	1,819	1,889	1,932	1,939	2,018	1,989	2,093	2,100	2,161	2,143
Grade 7	1,868	1,868	1,946	2,005	2,000	2,010	2,087	2,061	2,122	2,109
Grade 8	1,812	1,948	1,940	2,016	1,993	1,992	2,013	2,118	2,137	2,182
<b>Total Elementary ADE</b>	<b>17,982</b>	<b>18,595</b>	<b>19,188</b>	<b>19,833</b>	<b>19,900</b>	<b>20,025</b>	<b>20,172</b>	<b>20,451</b>	<b>20,907</b>	<b>21,237</b>
<b>Total Secondary ADE</b>	<b>7,777</b>	<b>7,575</b>	<b>7,621</b>	<b>8,061</b>	<b>8,000</b>	<b>8,060</b>	<b>9,040</b>	<b>9,096</b>	<b>9,252</b>	<b>9,271</b>
<b>Total Enrolment</b>	<b>25,759</b>	<b>26,170</b>	<b>26,809</b>	<b>27,894</b>	<b>27,900</b>	<b>28,085</b>	<b>29,212</b>	<b>29,547</b>	<b>30,159</b>	<b>30,508</b>



# Revenues

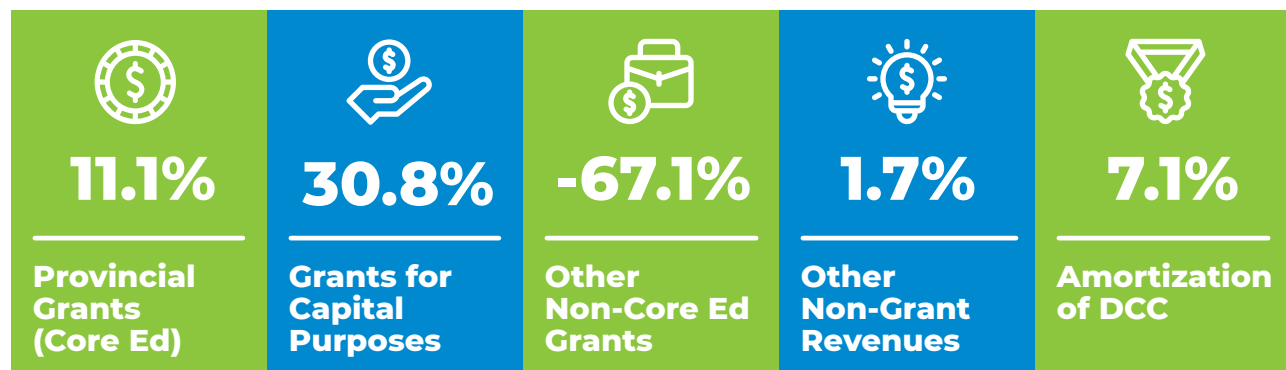
As previously stated, the primary driver of revenue for Grand Erie comes from the Ministry of Education's Core Education. Grand Erie generates additional revenue through Tuition Service Agreements, supplemental provincial grants known as the Responsive Education Programs (REP), targeted federal grants (e.g. Ministry of Citizenship and Immigration) and through other sources, such as rentals or interest income.

## Revenue Summary

(\$ Figures in Thousands)	24-25 Estimates	25-26 Estimates	Variance	
			\$	%
Revenue				
Provincial Grants (Core Ed)	345,148	383,335	38,187	11.1%
Grants for Capital Purposes	4,408	5,767	1,359	30.8%
Other Non-Core Ed Grants	19,228	6,321	(12,907)	(67.1%)
Other Non-Grant Revenues	9,861	10,030	169	1.7%
Amortization of Deferred Capital Contributions	18,656	19,983	1,327	7.1%
Total Revenue	397,300	425,436	28,136	7.1%

Grand Erie's total operating revenue for the 2025-26 school year is estimated at **\$425,436,645** as compared to **\$397,299,517** for the 2024-25 Estimates Budget. There are six major funding pillars of Core Ed: Classroom Staffing Fund (CSF), Learning Resources Fund (LRF), Special Education Fund (SEF), School Facilities Fund (SFF), Student Transportation Fund (STF) and School Board Administration Fund (SBAF). In addition, the Responsive Education Programs (REP) is temporary funding geared toward the unique needs of students, schools and school boards related to location, student and school needs and a board's demographic profile. The descriptions for each Core Ed allocation can be found in the glossary.

## % Revenue Variance by Category



## Revenues for the Period Ended August 31, 2026

(\$ Figures in Thousands)

### Grant Revenues

Budget Assessment			
24-25 Estimates	25-26 Estimates	Change	
		\$ Increase (Decrease)	% Increase (Decrease)

#### Classroom Staffing Fund (CSF)

CSF - Per Pupil Allocation	142,696	161,184	18,488	13.0%
Language Classroom Staffing Allocation	5,160	7,331	2,171	42.1%
Local Circumstances Staffing Allocation	34,974	38,957	3,983	11.4%
Indigenous Education Classroom Staffing Allocation	207	236	29	14.0%
Supplementary Staffing Allocation	2,562	2,747	185	7.2%
<b>Total Classroom Staffing Fund</b>	<b>185,601</b>	<b>210,456</b>	<b>24,856</b>	<b>13.4%</b>

#### Learning Resources Fund (LRF)

LRF - Per Pupil Allocation	19,079	20,385	1,306	6.8%
Language Supports and Local Circumstances Allocation	3,803	3,980	177	4.7%
Indigenous Education Supports Allocation	2,573	2,378	(195)	(7.6%)
Mental Health and Wellness Allocation	1,201	1,265	64	5.3%
Student Safety and Well-Being Allocation	633	678	45	7.1%
Continuing Education and Other Programs Allocation	2,694	3,424	730	27.1%
School Management Allocation	22,588	25,924	3,336	14.8%
Differentiated Supports Allocation	2,474	2,592	118	4.8%
<b>Total Learning Resources Fund</b>	<b>55,043</b>	<b>60,625</b>	<b>5,581</b>	<b>10.1%</b>

#### Special Education Fund (SEF)

SEF - Per Pupil Allocation	23,750	26,513	2,764	11.6%
Differentiated Needs Allocation (DNA)	18,098	19,610	1,512	8.4%
Complex Supports Allocation	1,263	1,611	348	27.6%
Specialized Equipment Allocation (SEA)	1,923	1,931	8	0.4%
<b>Total Special Education Fund</b>	<b>45,034</b>	<b>49,666</b>	<b>4,632</b>	<b>10.3%</b>

#### School Facilities Fund (SFF)

School Operations Allocation	32,758	34,153	1,395	4.3%
Rural and Northern Education Allocation	541	592	51	9.4%
<b>Total School Facilities Fund</b>	<b>33,299</b>	<b>34,745</b>	<b>1,446</b>	<b>4.3%</b>

#### Student Transportation Fund (STF)

Transportation Services Allocation	17,007	18,184	1,177	6.9%
School Bus Rider Safety Training Allocation	12	29	17	142.2%
Transportation to Provincial Schools	343	297	(46)	(13.4%)
<b>Total Student Transportation Fund</b>	<b>17,361</b>	<b>18,509</b>	<b>1,148</b>	<b>6.6%</b>

## Revenues for the Period Ended August 31, 2026

(\$ Figures in Thousands)

### Grant Revenues Contd.

Budget Assessment			
24-25 Estimates	25-26 Estimates	Change	
		\$ Increase (Decrease)	% Increase (Decrease)

#### School Board Administration Fund (SBAF)

Trustees and Parent Engagement Allocation	271	273	2	0.7%
Board-Based Staffing Allocation	8,130	8,640	510	6.3%
Central Employer Bargaining Agency Fees Allocation	59	61	2	3.4%
Data Management and Audit Allocation	349	359	9	2.6%
Declining Enrolment Adjustment (DEA) Allocation	-	-	-	0.0%
<b>Total School Board Administration Fund</b>	<b>8,810</b>	<b>9,333</b>	<b>523</b>	<b>5.9%</b>

<b>Total Operating Grants</b>	<b>345,148</b>	<b>383,335</b>	<b>38,187</b>	<b>11.1%</b>
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#### Grants for Capital Purposes

School Renewal	2,937	2,937	-	0.0%
Temporary Accommodation	159	839	680	426.7%
Short-term Interest	283	1,128	845	299.1%
Debt Funding for Capital	2,659	2,463	(196)	(7.4%)
Minor Tangible Capital Assets (mTCA)	(1,630)	(1,600)	30	(1.8%)
<b>Total Capital Purposes Grants</b>	<b>4,408</b>	<b>5,767</b>	<b>1,359</b>	<b>30.8%</b>

#### Other Non-Core Ed Grants

Responsive Education Program (REP)	3,820	3,843	23	0.6%
Other Federal and Provincial Grants	15,408	2,478	(12,930)	(83.9%)
<b>Total Non-Core Ed Grants</b>	<b>19,228</b>	<b>6,321</b>	<b>(12,907)</b>	<b>(67.1%)</b>

#### Other Non-Grant Revenues

Education Service Agreements - Six Nations	5,837	6,656	818	14.0%
Education Service Agreements - MCFN	607	533	(75)	(12.4%)
Other Fees	199	150	(50)	(25.1%)
Other Boards	303	303	-	0.0%
Community Use and Rentals	683	906	223	32.6%
Miscellaneous Revenues	2,231	1,484	(747)	(33.5%)
<b>Non Grant Revenue</b>	<b>9,860</b>	<b>10,030</b>	<b>169</b>	<b>1.7%</b>

#### Deferred Revenues

Revenue Recovery on ARO	463	-	(463)	100.0%
Amortization of DCC	18,656	19,983	1,327	7.1%
<b>Total Deferred Revenue</b>	<b>19,119</b>	<b>19,983</b>	<b>864</b>	<b>4.5%</b>

#### TOTAL REVENUES

<b>397,300</b>	<b>425,436</b>	<b>28,136</b>	<b>7.1%</b>
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# Expenditures

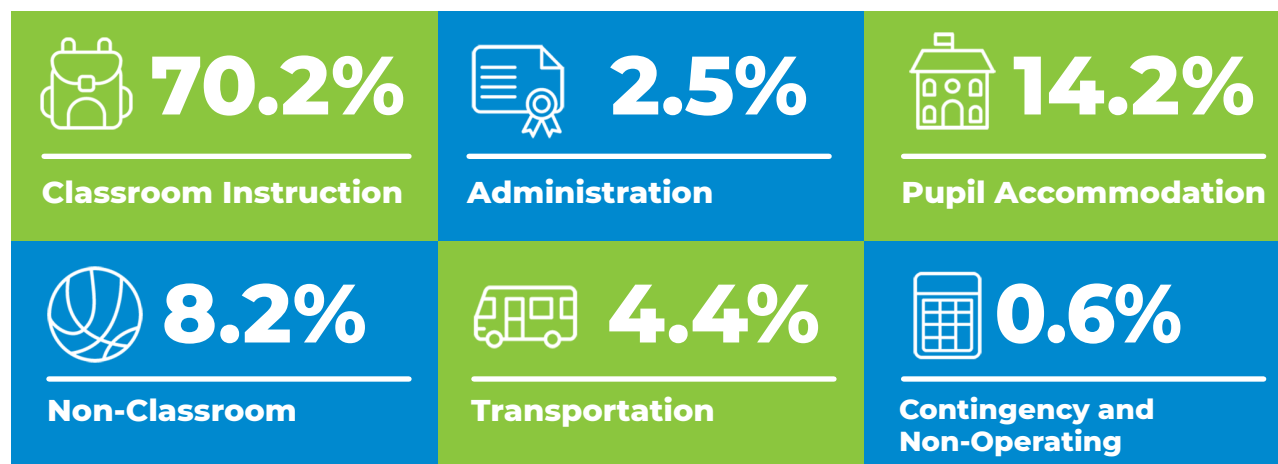
Grand Erie's 2025-26 expenditures were developed as set out in the Board Policy Budget Development Process (BU-02), in consultation with program and service area staff and consideration of budget priorities provided by the Board, the Multi-Year Strategic Plan and the Ministry of Education's 'back to basics' focus for the 2025-26 school year. The expenses are based upon:

- Class size ratios and staffing requirements
- Collective agreements
- Legislative requirements
- Contractual obligations
- Established needs of the system
- Board Policy
- Consultation with stakeholders

## Expenditure Summary

(\$ Figures in Thousands)	24-25 Estimates	25-26 Estimates	% of Budget	Variance	
				\$	%
Expenditures					
Classroom Instruction	270,402	298,614	70.2%	28,212	10.4%
Non-Classroom	32,065	34,729	8.2%	2,665	8.3%
Administration	9,426	10,501	2.5%	1,075	11.4%
Transportation	18,713	18,702	4.4%	(10)	(0.1%)
Pupil Accommodation	56,971	60,496	14.2%	3,525	6.2%
Contingency and Non-Operating	9,725	2,394	0.6%	(7,330)	(75.4%)
Total Expenditures	397,300	425,436	100.0%	28,136	7.1%

## % Spending by Category



## Expenses for the Period Ended August 31, 2026

(\$ Figures in Thousands)

	Budget Assessment				
	24-25 Estimates	25-26 Estimates	% of Total Expenses	Change	
				\$ Increase (Decrease)	% Increase (Decrease)
<b>Classroom Instruction</b>					
Teachers	195,324	219,096	51.5%	23,772	12.2%
Supply Teachers	8,025	8,707	2.0%	682	8.5%
Educational Assistants	22,881	23,673	5.6%	792	3.5%
Early Childhood Educators	8,464	9,051	2.1%	587	6.9%
Classroom Computers	5,424	5,720	1.3%	296	5.5%
Textbooks and Supplies	9,504	9,859	2.3%	356	3.7%
Professionals and Paraprofessionals	13,311	14,545	3.4%	1,234	9.3%
Library and Guidance	5,720	6,416	1.5%	696	12.2%
Staff Development	1,339	1,137	0.3%	(202)	(15.1%)
Department Heads	409	409	0.1%	0	0.0%
<b>Total Instruction</b>	<b>270,402</b>	<b>298,614</b>	<b>70.2%</b>	<b>28,212</b>	<b>10.4%</b>
<b>Non-Classroom</b>					
Principals and Vice-Principals	15,907	18,665	4.4%	2,758	17.3%
School Office	8,525	8,742	2.1%	217	2.5%
Co-ordinators and Consultants	6,069	5,811	1.4%	(257)	(4.2%)
Continuing Education	1,563	1,510	0.4%	(53)	(3.4%)
<b>Total Non-Classroom</b>	<b>32,065</b>	<b>34,729</b>	<b>8.2%</b>	<b>2,665</b>	<b>8.3%</b>
<b>Administration</b>					
Trustees	382	387	0.1%	4	1.1%
Director/Supervisory Officers	1,662	1,686	0.4%	25	1.5%
Board Administration	7,382	8,427	2.0%	1046	14.2%
<b>Total Administration</b>	<b>9,426</b>	<b>10,501</b>	<b>2.5%</b>	<b>1,075</b>	<b>11.4%</b>
<b>Transportation</b>	<b>18,713</b>	<b>18,702</b>	<b>4.4%</b>	<b>(11)</b>	<b>(0.1%)</b>
<b>Pupil Accommodation</b>					
School Operations and Maintenance	30,420	31,765	7.5%	1345	4.4%
School Renewal	3,225	4,096	1.0%	871	27.0%
Other Pupil Accommodation	3,541	3,901	0.9%	359	10.1%
Amortization and Write-downs	19,785	20,734	4.9%	949	4.8%
<b>Total Pupil Accommodation</b>	<b>56,971</b>	<b>60,496</b>	<b>14.2%</b>	<b>3,525</b>	<b>6.2%</b>
<b>Non-Operating</b>	<b>2,430</b>	<b>2,394</b>	<b>0.6%</b>	<b>(36)</b>	<b>(1.5%)</b>
<b>Provision for Contingencies</b>	<b>7,295</b>	<b>0</b>	<b>0.0%</b>	<b>(7,295)</b>	<b>(100.0%)</b>
<b>TOTAL EXPENDITURES</b>	<b>397,300</b>	<b>425,436</b>	<b>100.0%</b>	<b>28,136</b>	<b>7.1%</b>

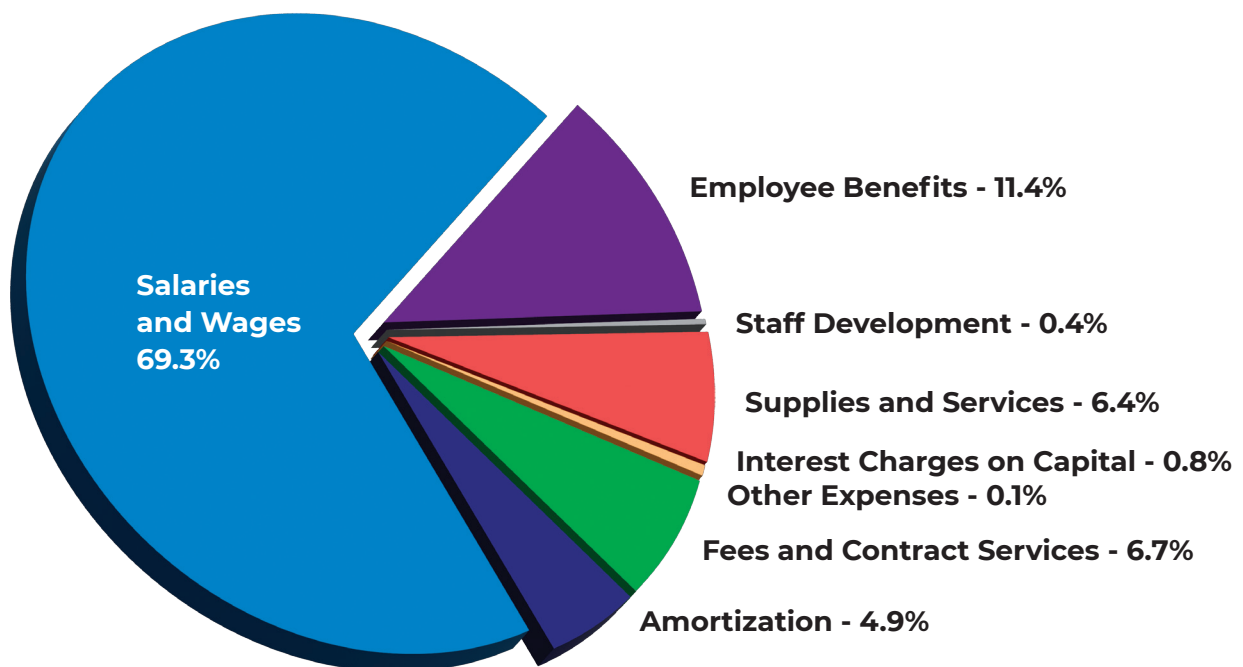
# Expenditures

## Budget Assessment

\$ Figures in Thousands

Expense by Type	24-25 Estimates	25-26 Estimates	% of total	Change	
				\$ increase (decrease)	% increase (decrease)
Salaries and Wages	270,941	294,775	69.3%	23,834	8.8%
Employee Benefits	46,303	48,300	11.4%	1,997	4.3%
Staff Development	1,879	1,565	0.4%	(314)	(16.7%)
Supplies and Services	26,835	27,377	6.4%	542	2.0%
Interest Charges on Capital	2,941	3,591	0.8%	649	22.1%
Rental Expense	169	178	0.0%	9	5.3%
Fees and Contract Services	27,952	28,437	6.7%	485	1.7%
Other Expenses	495	479	0.1%	(16)	(3.2%)
Amortization	19,785	20,734	4.9%	949	4.8%
<b>Total Expenditures</b>	<b>397,300</b>	<b>425,436</b>	<b>100.0%</b>	<b>28,136</b>	<b>7.1%</b>

## 2025-26 Estimates by Type



# Capital Budget

- **School Condition Improvement (SCI):** \$17.2 million to the Board in 2025-26 will allow the Board to revitalize and renew aged building components that have exceeded or will exceed their useful life.
- **School Renewal Allocation (SRA):** \$3.1 million to the Board in 2025-26 will address the renewal needs of their schools and undertake capital improvements to older buildings.
- New capital funding announced by the Ministry will address accommodation growth in Southwest Brantford and in Caledonia through the construction of new elementary schools.
- The total capital budget for 2025-26 is expected to be \$21.9 million.

Funding Source	Project	Budget
<b>School Condition Improvement</b>	Asbestos Removal	2,250,000
	Classroom/School Modernization	136,500
	Electrical and Life Safety Systems	3,883,125
	Heating, Ventilation, Air Conditioning	2,950,000
	Learning Commons Conversions	300,000
	Masonry and Foundation	900,000
	Paving and Site Restoration	2,550,000
	Pride of Place (POP)	585,392
	Roofing	750,000
	Security/Camera System Upgrades	850,000
	Window and Door Upgrades	520,000
	Other	1,475,000
<b>Total School Condition Improvement</b>		<b>17,150,017</b>
<b>School Renewal</b>	Accessibility Upgrades	100,000
	West Elgin Renovations	2,500,000
	School Beautification	380,843
	School Building and Grounds	135,000
<b>Total School Renewal</b>		<b>3,115,843</b>
<b>Minor Tangible Capital Assets</b>	10 Year Equipment	-
	5 Year Equipment	100,000
	Automobiles	375,000
	Furniture	125,000
	Hardware	1,000,000
<b>Total Minor Tangible Capital Assets</b>		<b>1,600,000</b>
<b>Total 2025-26 Capital Budget</b>		<b>21,865,860</b>



# Accumulated Surplus

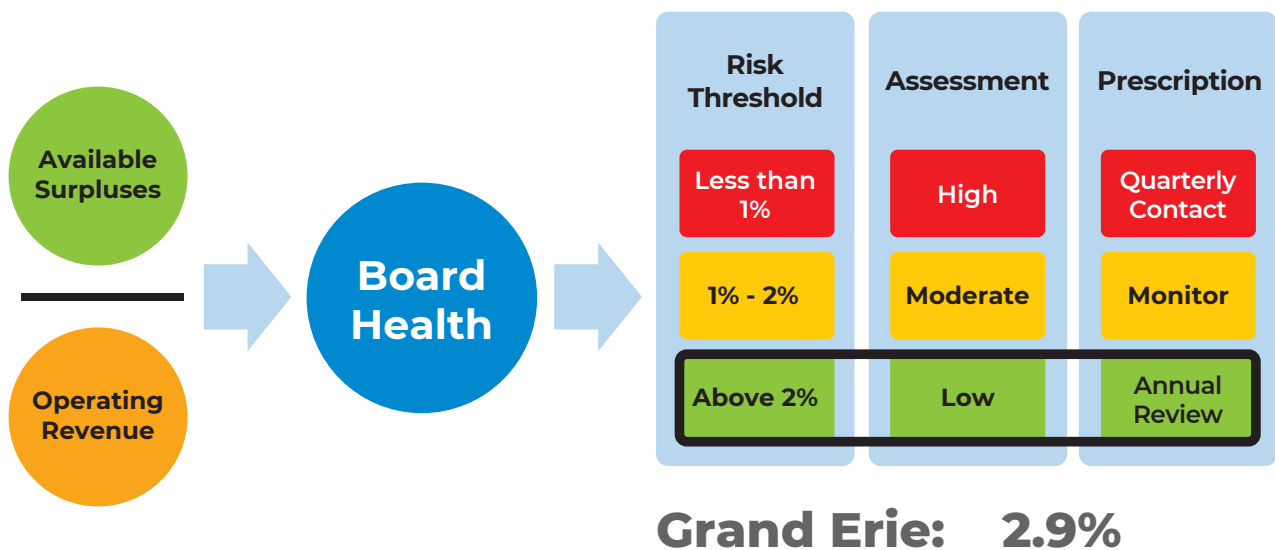
Accumulated Surplus refers to surplus funds that have been earmarked for a specific purpose for a future period. The 2025-26 budget has been developed without the use of reserves.

	2022-23 Actual	2023-24 Actual	2024-25 Revised	2025-26 Estimates
<b>Opening Balance</b>	9,486,567	11,111,173	11,111,173	11,111,173
<b>Contributions</b>	1,624,606	-	-	-
<b>Draws</b>	-	-	-	-
<b>Closing Balance</b>	11,111,173	11,111,173	11,111,173	11,111,173

## Composition of Surplus

Operating Surplus	6,957,306
WSIB	700,000
Information Technology Reserve	1,600,000
Community Tennis Courts	20,000
School Budgets	230,922
Portable Purchase	1,602,945
<b>Total</b>	<b>11,111,173</b>

## Accumulated Surplus



# Financial Dashboard

## Summary of Revenue and Expenses by Type for the Period Ended August 31, 2026

Figures in Thousands

24-25 Estimates	25-26 Estimates	% of total	Change	
			\$ increase (decrease)	% increase (decrease)

### Revenue

Provincial Grants (Core Ed)	345,148	383,335	90.1%	38,187	11.1%
Grants for Capital Purposes	4,408	5,767	1.4%	1,359	30.8%
Other Non-Core Ed Grants	19,228	6,321	1.5%	(12,906)	(67.1%)
Other Non-Grant Revenues	9,398	10,030	2.4%	632	6.7%
Amortization of DCC	19,119	19,983	4.7%	863	4.5%
<b>Total Revenue</b>	<b>397,301</b>	<b>425,435</b>	<b>100.0%</b>	<b>28,136</b>	<b>7.1%</b>

### Expenditures

Salaries and Wages	270,941	294,775	69.3%	23,834	8.8%
Employee Benefits	46,303	48,300	11.4%	1,997	4.3%
Staff Development	1,879	1,565	0.4%	(314)	(16.7%)
Supplies and Services	26,835	27,377	6.4%	542	2.0%
Interest Charges on Capital	2,941	3,591	0.8%	649	22.1%
Rental Expense	169	178	0.0%	9	5.3%
Fees and Contract Services	27,952	28,437	6.7%	485	1.7%
Other Expenses	495	479	0.1%	(16)	(3.2%)
Amortization	19,785	20,734	4.9%	949	4.8%
<b>Total Expenditures</b>	<b>397,300</b>	<b>425,436</b>	<b>100.0%</b>	<b>28,136</b>	<b>7.1%</b>

### In-Year Surplus (Deficit)

Prior Year Accumulated Surplus  
for Compliance

**Accumulated Surplus (Deficit) for  
Compliance**

-	-
11,111	11,111
11,111	11,111

-	-
0	0.0%
<b>0</b>	<b>0.0%</b>

## % Revenue by Category



**90.1%**

**Provincial  
Grants (Core Ed)**



**1.4%**

**Grants for  
Capital Purposes**



**1.5%**

**Other Non-Core  
Ed Grants**



**2.4%**

**Other Non-  
Grant Revenues**

# Financial Dashboard

## Summary of Enrolment

ADE	24-25 Estimates	25-26 Estimates	Change in ADE	
			#	%
Elementary				
JK/SK	3,728	3,797	69	1.9%
Grade 1-3	6,072	6,064	(8)	(0.1%)
Grade 4-8	10,100	10,164	64	0.6%
Total Elementary	19,900	20,025	125	0.6%
Secondary				
Regular Credit	7,558	7,590	32	0.4%
High Credit	33	36	3	9.1%
Tuition and Visa	409	434	25	6.1%
Total Secondary	8,000	8,060	60	0.8%
Total Board	27,900	28,085	185	0.7%

## Summary of Staffing

Full Time Equivalent Classroom	24-25 Estimates	25-26 Estimates	Variance	
			FTE	%
Teachers	1,768.5	1,771.4	2.9	0.2%
Early Childhood Educators	129.0	134.0	5	3.9%
Educational Assistants	368.0	373.0	5	1.4%
<b>Total Classroom</b>	<b>2,265.5</b>	<b>2,278.4</b>	<b>12.9</b>	<b>0.6%</b>
School Administration	234.9	235.9	1.0	0.4%
Board Administration	75.0	75.0	0.0	0.0%
Facility Services	229.1	230.6	1.5	0.7%
Coordinators and Consultants	42.0	36.0	(6.0)	(14.3%)
Paraprofessionals	58.5	60.0	1.5	2.6%
Child and Youth Workers	29.0	30.5	1.5	5.2%
IT Staff	35.0	35.0	0.0	0.0%
Library	12.8	13.2	0.4	3.4%
Transportation	7.0	7.0	0.0	0.0%
Other Support	6.0	7.0	1.0	16.7%
Continuing Education	8.1	8.1	0.0	0.0%
Trustees	15.0	15.0	0.0	0.0%
<b>Non-Classroom</b>	<b>752.31</b>	<b>753.2</b>	<b>0.9</b>	<b>0.1%</b>
<b>Total</b>	<b>3,017.8</b>	<b>3,031.6</b>	<b>13.9</b>	<b>0.5%</b>

# Expenditures by Envelope

The following tables summarize the Board's expenditures over the last four school years. There are two years of actuals (2022-23 and 2023-24), the current year's revised budget (2024-25) and the upcoming proposed budget for 2025-26. The descriptions for each expenditure category can be found in the glossary.

## Classroom Expenditures

<b>51 - Classroom Teachers</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	159,793,444	159,253,980	183,916,074	192,968,991
Employee Benefits	23,136,338	23,225,726	25,536,161	25,797,245
Supplies and Services	114,611	329,288	322,643	329,665
Fees and Contract Services	123,824	-	-	-
<b>Total</b>	<b>183,168,217</b>	<b>182,808,994</b>	<b>209,774,878</b>	<b>219,095,901</b>

<b>52 - Supply Staff</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	6,550,492	7,111,660	7,405,957	7,871,354
Employee Benefits	653,163	701,243	769,434	835,825
<b>Total</b>	<b>7,203,655</b>	<b>7,812,903</b>	<b>8,175,391</b>	<b>8,707,179</b>

<b>53.1 - Educational Assistants</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	16,849,496	15,718,736	18,005,387	18,246,161
Employee Benefits	4,989,846	5,045,973	5,267,509	5,426,584
<b>Total</b>	<b>21,839,342</b>	<b>20,764,709</b>	<b>23,272,896</b>	<b>23,672,745</b>

<b>53.2 - Early Childhood Educators</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	5,492,065	5,846,555	6,748,589	6,927,748
Employee Benefits	1,602,098	1,768,526	2,079,720	2,123,500
<b>Total</b>	<b>7,094,163</b>	<b>7,615,081</b>	<b>8,828,309</b>	<b>9,051,248</b>

<b>54 - Classroom Computers</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Supplies and Services	1,410,132	650,529	840,429	647,000
Interest Charges on Capital	-	-	-	-
Fees and Contract Services	5,090,697	4,638,029	4,962,529	5,073,000
<b>Total</b>	<b>6,500,829</b>	<b>5,288,558</b>	<b>5,802,958</b>	<b>5,720,000</b>

## Expenditures by Envelope

<b>55 - Textbooks and Supplies</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Supplies and Services	8,394,110	8,986,174	9,230,185	8,784,240
Rental Expense	85,389	126,000	123,700	130,000
Fees and Contract Services	555,902	886,193	907,010	945,000
<b>Total</b>	<b>9,035,401</b>	<b>9,998,367</b>	<b>10,260,895</b>	<b>9,859,240</b>

<b>56 - Professionals and Paraprofessionals</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	7,870,176	8,856,912	9,776,879	10,053,201
Employee Benefits	1,971,472	2,296,523	2,495,842	2,596,949
Supplies and Services	900,880	1,728,747	2,109,681	1,894,582
Other Expenses	-	-	-	-
<b>Total</b>	<b>10,742,528</b>	<b>12,882,182</b>	<b>14,382,402</b>	<b>14,544,732</b>

<b>57 - Library and Guidance</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	4,728,552	4,595,131	5,296,566	5,577,273
Employee Benefits	758,297	777,465	803,536	839,072
Supplies and Services	620	-	-	-
<b>Total</b>	<b>5,487,469</b>	<b>5,372,596</b>	<b>6,100,102</b>	<b>6,416,345</b>

<b>58 - Staff Development</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	-	-	-	-
Staff Development	1,242,386	1,343,924	1,422,195	1,136,975
<b>Total</b>	<b>1,242,386</b>	<b>1,343,924</b>	<b>1,422,195</b>	<b>1,136,975</b>

## Non-Classroom Expenditures

<b>59 - Coordinators and Consultants</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	5,186,933	5,244,722	5,134,400	4,997,250
Employee Benefits	581,059	637,594	608,162	597,336
Staff Development	49,704	54,373	79,000	79,000
Supplies and Services	266,550	235,368	197,997	137,797
<b>Total</b>	<b>6,084,246</b>	<b>6,172,057</b>	<b>6,019,559</b>	<b>5,811,383</b>

<b>61 - Principals and Vice-Principals</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	13,981,423	13,697,102	15,479,446	16,504,669
Employee Benefits	1,625,963	1,690,818	1,787,355	1,886,753
Staff Development	149,545	295,300	308,700	190,700
Supplies and Services	94,938	81,856	95,029	83,161
<b>Total</b>	<b>15,851,869</b>	<b>15,765,076</b>	<b>17,670,530</b>	<b>18,665,283</b>



## Expenditures by Envelope

<b>62 - School Office</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	5,062,392	5,648,785	6,269,747	6,368,086
Employee Benefits	1,741,642	1,753,113	1,855,048	1,897,055
Staff Development	24,789	22,000	22,000	22,000
Supplies and Services	283,518	466,300	436,300	455,000
<b>Total</b>	<b>7,112,341</b>	<b>7,890,198</b>	<b>8,583,095</b>	<b>8,742,141</b>

<b>63 - Continuing Education</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	1,472,638	1,312,093	1,252,179	1,293,527
Employee Benefits	128,373	154,642	121,232	126,774
Staff Development	221,634	-	-	-
Supplies and Services	76,249	219,438	170,563	65,145
Rental Expense	-	18,000	18,000	18,000
Other Expense	-	7,000	7,000	7,000
<b>Total</b>	<b>1,898,894</b>	<b>1,711,173</b>	<b>1,568,974</b>	<b>1,510,446</b>

## Administration Expenditures

<b>64 - Trustees</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	136,487	157,896	138,333	145,833
Employee Benefits	6,138	11,504	11,667	11,667
Staff Development	29,882	25,000	25,000	25,000
Supplies and Services	228,744	196,945	200,490	204,219
<b>Total</b>	<b>401,251</b>	<b>391,345</b>	<b>375,490</b>	<b>386,719</b>

<b>65 - Director and Supervisory Officers</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	1,043,355	1,241,380	1,323,007	1,279,271
Employee Benefits	171,692	181,030	157,674	159,393
Staff Development	19,941	-	-	-
Supplies and Services	230,687	253,065	279,065	247,650
<b>Total</b>	<b>1,465,675</b>	<b>1,675,475</b>	<b>1,759,746</b>	<b>1,686,314</b>

## Expenditures by Envelope

<b>66 - Board Administration</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	4,447,345	4,452,614	5,236,616	5,694,998
Employee Benefits	1,142,280	1,243,811	1,377,817	1,423,582
Staff Development	54,382	83,000	82,476	84,600
Supplies and Services	917,239	689,488	741,568	975,300
Interest Charges on Capital	-	-	-	-
Fees and Contract Services	1,421,392	359,200	428,000	249,000
Other Expenses	63,251	-	-	-
<b>Total</b>	<b>8,045,889</b>	<b>6,828,113</b>	<b>7,866,477</b>	<b>8,427,480</b>

<b>68 - Pupil Transportation</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	319,709	318,834	409,116	431,104
Employee Benefits	79,033	84,271	104,481	98,813
Staff Development	911	-	-	-
Supplies and Services	211,751	135,214	125,911	122,187
Fees and Contract Services	15,517,067	17,499,428	17,746,597	18,050,168
<b>Total</b>	<b>16,128,471</b>	<b>18,037,747</b>	<b>18,386,105</b>	<b>18,702,272</b>

## Pupil Accommodation Expenditures

<b>70 - School Operations and Maintenance</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Salaries and Wages	12,012,037	12,853,566	14,196,610	14,936,040
Employee Benefits	3,439,041	3,793,610	4,193,074	4,326,867
Staff Development	8,474	20,500	24,000	26,000
Supplies and Services	9,819,332	9,577,027	9,469,266	9,046,866
Interest Charges on Capital	60,814	-	-	-
Rental Expense	30,807	30,000	30,000	30,000
Fees and Contract Services	2,396,145	2,930,917	3,228,731	3,399,428
Other Expenses	-	-	-	-
<b>Total</b>	<b>27,766,650</b>	<b>29,205,620</b>	<b>31,141,681</b>	<b>31,765,201</b>

<b>71 - School Renewal</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Revised</b>	<b>2025-26 Estimates</b>
Supplies and Services	2,557,689	2,711,980	2,460,000	3,375,800
Interest Charges on Capital	-	-	-	-
Fees and Contract Services	2,175,925	1,025,000	1,035,000	720,000
<b>Total</b>	<b>4,733,614</b>	<b>3,736,980</b>	<b>3,495,000</b>	<b>4,095,800</b>

# Glossary

## Revenues

### ■ Core Education Grant

Core Education has replaced the Grants for Students Needs (GSN) as the main source of school board funding. Core Ed has 6 pillars of funding. They are:

1. **Classroom Staffing Fund (CSF):** The Classroom Staffing Fund supports the majority of staff that work in classrooms, including teachers, early childhood educators (ECEs) in kindergarten classrooms and some educational assistants (EAs). Note that the primary source of funding for EAs is the Special Education Fund.
  2. **Learning Resources Fund (LRF):** The Learning Resources Fund supports the costs of staffing typically required outside of the classroom to support student needs, such as teacher-librarians / library technicians, guidance counsellors, mental health workers, school management staff, continuing education as well as non-staffing classroom costs, such as learning materials and classroom equipment.
  3. **Special Education Fund (SEF):** The Special Education Fund supports positive outcomes for students with special education needs. This funding is for the additional costs of the programs, services and/or equipment these students may require.
  4. **School Facilities Fund (SFF):** The School Facilities Fund supports operating (including cleaning and utilities), maintaining, renovating and renewing school buildings. It also provides additional support for students in rural and northern communities.
  5. **Student Transportation Fund (STF):** The Student Transportation Fund supports the transportation of students between home and school.
  6. **School Board Administration Fund (SBAF):** The School Board Administration Fund supports governance and administration costs for the operation of the school board, including its board offices and facilities, as well as for parent engagement activities.
- **Funding to External Partners:** Funding to External Partners (FEP) grants are similar to REP's in that they are temporary and supplement Core Ed. However, they are provided by someone other than the Ministry of Education (i.e. Ministry of Labour, Immigration, Training and Skills Development).
- **Priorities and Partnerships Fund (PPF):** See Responsive Education Programs (REP) and Funding to External Partners (FEP).
- **Program Leadership Grant:** Program Leadership Component: This funding is now part of the Learning Resource Fund (specifically Differentiated Supports Allocation, Indigenous Education or the Mental Health and Wellness Allocation) and funds six lead positions:
- Early Years Lead
  - Indigenous Education Lead
  - Mental Health Lead
  - School Effectiveness Lead
  - Student Success Lead
  - Technology Enabled Learning and Teaching (TELT) Contact

# Glossary

- **Program Leadership Grant Cont'd:** Leads are responsible for the organization, administration, management, and implementation of supports to achieve the goals within their respective program areas.
- **Responsive Education Programs (REP):** REP grants are a temporary supplement to Core Education. They are provided by the Ministry of Education and target priority themes and priorities such as Literacy, Science, Technology, Engineering, and Math (STEM), Supporting Vulnerable Students, French-Language Education, Mental Health, Student Readiness, Operations, and Indigenous Education.
- **Rural and Northern Education:** The Rural and Northern Education Fund (RNEF) Allocation is dedicated funding to further improve education for students from rural and northern communities. Funding is allocated to school boards based on the number of rural students and two factors measuring the density of rural student enrolment in the school board.
- **Support for Student Funds:** The Supports for Students Fund (SSF) provides flexible funding for school boards to support the learning needs of students, which may include special education, mental health and well-being, language instruction, Indigenous education and Science, Technology, Engineering and Mathematics (STEM) programming. The SSF is also referred to as “Investments in System Priorities” in some central collective agreements. Funding may be used to reflect local priorities and agreements.

## Expenditures

### ■ 51 – Classroom Teachers

The instructional program/regular day school is the major focus of the educational system. In preparation of the budget, emphasis is made to direct the highest possible allocation of resources to the classroom within the constraints of the funding system. This category includes all current salaries, benefits, and supply and service expenses relating to direct instruction of day school pupils for both elementary and secondary.

### ■ 52 – Supply Staff

Allocations for occasional teachers, education assistants, Designated Early Childhood Educators to allow for the replacements due to illness, school program or as otherwise required by collective agreement.

#### ■ 53.1 – Educational Assistants

The educational assistant, in consultation with the classroom teacher and special education resource teacher, works with personal, social, academic and physical development.

#### ■ 53.2 – Designated Early Childhood Educators

Designated Early Childhood Educators (DECE) will partner with the classroom teacher to plan and implement a full-day early learning program within a classroom setting, which will enhance the children's cognitive, physical, social and emotional development. The DECE will provide supervision and age appropriate (learning) programming for groups of students as required. This line includes salary and benefit expense.

# Glossary

## Expenditures Cont'd.

### ■ 54 – Classroom Computers

Includes expenses relating to the operation of instructional computers and other school-based computers and other technical services for students. Traditionally, would include expenses relating to the support and training for student administration systems.

### ■ 55 – Textbooks and Supplies

Includes expenses for text books and learning materials including resources, library media, classroom computers, internet access, classroom furniture and equipment and other supplies to support programming.

### ■ 56 – Professionals and Paraprofessionals

Costs for professionals and paraprofessionals working with students receiving special education and/or mental health programs and services, and technicians working on specialized special education equipment.

### ■ 57 – Library and Guidance

Library includes expenses relating to library services within schools, including salaries of teachers, library technicians and/or other library staff. Guidance includes expenses relating to guidance services within schools, including salaries of teachers and/or other guidance related staff.

### ■ 58 – Staff Development

The purpose of this program is to assist personnel throughout the system to further develop the skills and expertise necessary for them to carry out their responsibilities and duties capably and effectively.

### ■ 59 – Coordinators and Consultants

Includes salaries, benefits and miscellaneous expenses relating to coordinators and consultants, who provide curriculum development or program support.

### ■ 61 – Principals and Vice Principals

Includes all expenses relating to the management and administration of schools, including principal and vice-principal salaries, benefits and related supplies and services.

### ■ 62 – School Office

Includes all school-based office co-ordinators, secretarial and clerical salaries, benefits and related supplies and services.

### ■ 63 – Continuing Education

Includes all current salary, benefits, supply and service expenses relating to the delivery of continuing education, summer school and international languages programs (non-day school program).

# Glossary

## Expenditures Cont'd.

### ■ 64 – Trustees

Includes expenses related to the governance function of the Board. For example, honoraria, travel and professional development for trustees as well as office expenses relating to this function.

### ■ 65 – Directors and Supervisory Officers

Includes direct expenses for staff (director and superintendents), assigned duties outlined in section 286 of The Education Act; also includes costs to support these functions such as travel, supplies, services, etc.

### ■ 66 – Board Administration

Includes the areas of Business Services, Communications, Human Resources and Information Technology.

**Business Services** costs are associated with the operation of the educational system. It includes staff and services in accounting, budget, payroll, purchasing, the operation of the board internal courier and central mail room.

**Human Resources** encompasses Employee Assistance Program, negotiations and associated administrative functions such as hiring, benefits and compensation.

**Communications** costs are largely those incurred to support the development, production and implementation of marketing and promotional programs to enhance Grand Erie's reputation and increase awareness of the board's programs and activities. This typically includes advertising, multi-media development and production costs.

The function of **Information Technology Services** is to provide reliable information technology solutions and support to the students and staff of the Board, assisting in the delivery and administration of approved curriculum. These solutions and services include data and communication networks, phone systems, computers and peripherals, software, data reporting, information portals and data warehousing, and training.

### ■ 67 – Department Heads

School based department head allowances.

### ■ 68 – Pupil Transportation

This program includes functions, necessary to maintain a safe and efficient pupil transportation system including daily home-to school and school-to-school transportation to support classroom programs.

# Glossary

## Expenditures Cont'd.

### ■ 70 – School Operations and Maintenance

Includes all expenses related to the daily operation of instructional buildings and sites, such as custodial services, food services, security services, building systems, building and grounds maintenance, utilities, and property and related liability insurance. Includes department managers and supervisory personnel, secretarial and clerical and custodial staff salaries, benefits and related supplies and services. School maintenance includes all expenses related to the periodic work performed to maintain instructional buildings and sites in a good state of repair. These functions would normally be performed by building professionals (maintenance electricians, plumber, carpenters).

### ■ 71 – School Renewal Expense

The Ministry of Education funding model provides funding for the renewal of school facilities. This allocation is in addition to the pupil accommodation allocation for school operations and maintenance. Facilities renewal projects address the major restoration and renewal components as well as alterations to accommodate school program.

### ■ 73 – Amortization

Includes amortization expense for specific and pooled capital asset classes.

### ■ 77 – Other Pupil Accommodation

Includes operating type expenses regarding pupil accommodation; more specifically it is interest on debt for capital programs.

### ■ 78 – Other Non-operating expense

Expenditures in this program related to non-operational costs of the Board.

### ■ 80 – Provision for Contingencies

Expenditures in this program are related to Ministry provisions for salary benchmark increases for selective bargaining groups.







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