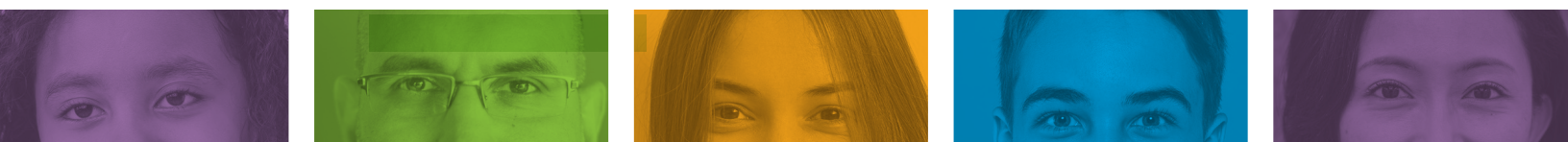




# Budget 2026-27



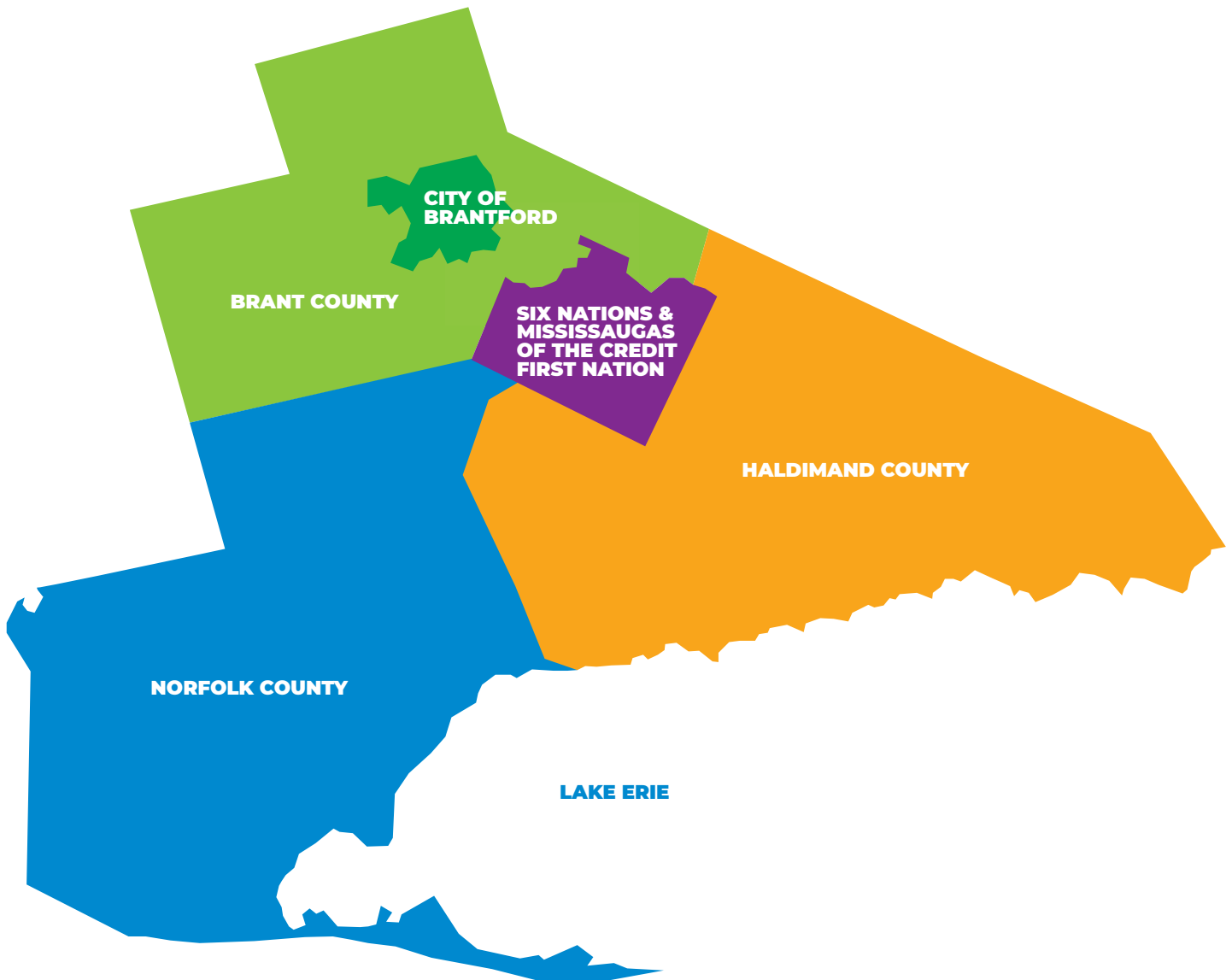
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# About Grand Erie District School Board

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 in Brantford, along with the Centre for Excellence: Teaching, Learning, and Belonging, and Innovation Hubs @ Grand Erie at Cayuga Secondary, North Park Collegiate and Simcoe Composite. Grand Erie supports students from the Six Nations of the Grand River and the Mississaugas of the Credit First Nation. Some key Board facts include:

- **59 Elementary Schools**
- **14 Secondary Schools**
- **28,245 students** (including 466 on Six Nations and Mississaugas of the Credit First Nation Education Services Agreements)
- **Total number of employees:** 3,008 (Full-Time Equivalent)



## We Lead Forward: Strategic Plan 2026-30

### 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



## Brian Doyle

- Chair of the Board
- County of Haldimand



## Liz Whiton

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



## Susan Gibson

- Vice-Chair of the Board
- City of Brantford



## Tom Waldschmidt

- 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



## Tammy Sault

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



## Lisa Passmore

- County of Haldimand



## Elaine Thomas

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



## Carol Ann Sloat

- City of Brantford



## Claudine VanEvery-Albert

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



## Ryleigh Staats

- Student  
Trustee  
(Indigenous)



## Prabhsidak Singh

- Student  
Trustee  
(North)



## Harper Thompson

- Student  
Trustee  
(South)

# Senior Leadership Team



**Dr. JoAnna Roberto**

■ Chief Executive Officer



**Dina Atanas**

■ Superintendent of Education



**Kevin Graham**

■ Superintendent of Education



**Lisa Munro**

■ Associate Director 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 Chair of the Board and the Chief Executive Officer

We have made significant progress in student achievement and employee and student engagement. This strong foundation positions us to move forward with a new four-year strategic plan focused on improving consistency across the system and ensuring every learner receives the support they need to succeed.

The 2026–27 budget balances today’s priorities with tomorrow’s needs, delivering high-quality education to more than 28,000 students. Developed through collaboration with students, employees and community members, this budget reflects a shared commitment to making investments that place student needs at the centre of our decisions.

Continued investments in technology and professional learning will strengthen instructional practices and provide employees with the tools and resources needed to support student success. Importantly, our investment in program enhancements, specialized services and mental health and well-being has grown at a rate that exceeds enrolment growth over the past several years. By upholding our core values in learning, we will continue to provide intentional, responsive and focused support where it is needed most.


On behalf of the Board of Trustees and the Senior Leadership Team, we extend my sincere gratitude to Superintendent Rafal Wyszynski and the Business Services team for their strong financial stewardship and expertise in guiding these student-focused investments.

With a solid financial foundation, a dedicated team, and a clear vision, we are well positioned to learn, lead, and inspire as we move forward together.

Sincerely,



**Brian Doyle**  
Chair of the Board



**Dr. JoAnna Roberto**  
Chief Executive Officer



**Brian Doyle**  
Chair of the Board



**Dr. JoAnna Roberto**  
Chief Executive Officer

# A Message from the Superintendent of Business and Treasurer

The development of this budget is the culmination of a thorough, months-long process with careful forecasting, strategic investment, and a deep commitment to delivering high-quality education across our communities.

I want to extend my appreciation to the Business Services team, whose expertise, diligence and dedication over the past several months have been instrumental in establishing this financial plan.

The approximate \$435 million operating budget has increased by \$10 million from the 2025-26 Budget approved by Trustees in June 2025. 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.

Our capital budget of approximately \$21.7 million supports the ongoing renewal of our schools. With student enrolment growth beginning to plateau and ongoing cost pressures, this year's budget demonstrates a balanced, responsive approach to fiscal discipline, with an ongoing commitment to student success and well-being.

Importantly, this budget has been fully balanced without drawing upon the board's financial reserves, thereby satisfying all provincial, legal, and regulatory requirements while ensuring long-term fiscal sustainability.

It's important to note that several Responsive Education Programs have transitioned to permanent funding structures, providing greater stability for our annual operational planning. While the Ministry of Education may announce additional Responsive Education Programs at a later date, our current allocations have been directed precisely toward reinforcing frontline student supports.

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



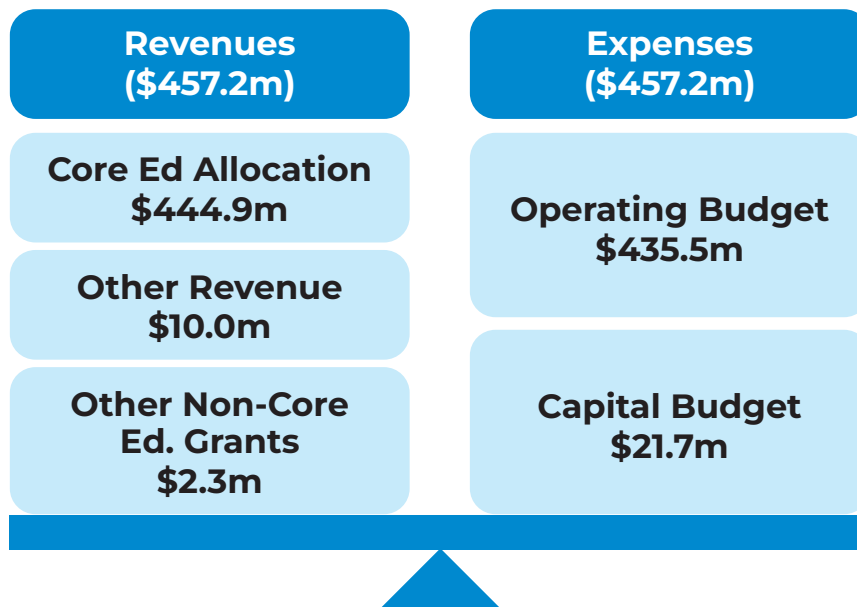
**Rafal Wyszynski, CPA**  
Superintendent of  
Business and Treasurer

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

## Budget - Summary

Grand Erie has developed a balanced operating and capital budget for the 2026-27 school year. The operating and capital budgets have been set at **\$435.5 million** and **\$21.7 million**, respectively, for a total of **\$457.2 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 in 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 2026-27 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 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 budget development. 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 internal and external variables that must be considered when developing both revenues and expenses. The most significant challenges and risks to the 2026-27 budget may include:

- Variance in enrolment projections
- Impact from volatility on utility pricing and consumption
- Costs associated with employee absences/leaves and fill rates
- 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 and tariffs
- Economic landscape
- Cybersecurity
- Labour negotiations



# 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 2026-27. The subsequent table and graphic depict Grand Erie's enrolment history and long-term forecast.

<b>Elementary</b>	<b>2025-26 Estimates</b>	<b>2026-27 Estimates</b>	<b>Change</b>
Grade			
JK	1,905	<b>1,753</b>	-152
SK	1,886	<b>1,959</b>	73
Grade 1	2,005	<b>1,919</b>	-86
Grade 2	2,020	<b>2,007</b>	-13
Grade 3	2,037	<b>1,987</b>	-50
Grade 4	2,036	<b>2,035</b>	-1
Grade 5	2,100	<b>2,110</b>	10
Grade 6	1,969	<b>2,090</b>	121
Grade 7	1,996	<b>2,047</b>	51
Grade 8	1,992	<b>2,047</b>	55
Special Education	79	<b>71</b>	-8
<b>Total Average Daily Enrolment</b>	<b>20,025</b>	<b>20,025</b>	<b>0</b>

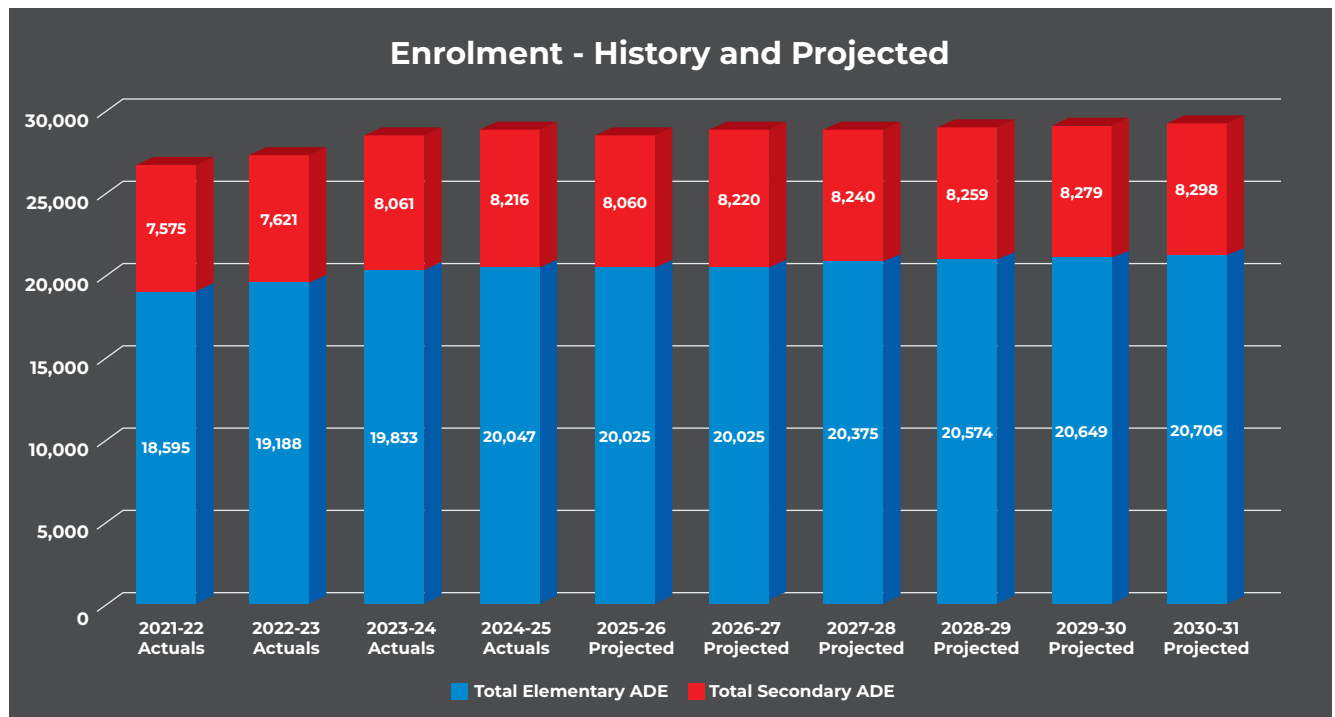
<b>Secondary</b>	<b>2025-26 Estimates</b>	<b>2026-27 Estimates</b>	<b>Change</b>
Regular Program	7,590	<b>7,704</b>	114
High Credit	36	<b>40</b>	4
Tuition Agreement and Visa	434	<b>476</b>	42
<b>Total Average Daily Enrolment</b>	<b>8,060</b>	<b>8,220</b>	<b>160</b>

<b>Summary of Enrolment</b>	<b>2025-26 Estimates</b>	<b>2026-27 Estimates</b>	<b>Change</b>
Elementary	20,025	<b>20,025</b>	0
Secondary	8,060	<b>8,220</b>	160
<b>Total ADE for Grand Erie</b>	<b>28,085</b>	<b>28,245</b>	<b>160</b>

# Enrolment

## Five Year Enrolment Projections

Grade	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
Full Day JK	1,635	1,753	1,846	1,767	1,905	1,753	1846	1918	1853	1880
Full Day SK	1,840	1,903	1,934	1,952	1,886	1,959	2060	1970	2042	1973
Grade 1	1,900	1,975	1,983	2,001	2,005	1,919	2036	2091	2004	2076
Grade 2	1,846	1,976	2,042	2,012	2,020	2,007	1930	2065	2123	2036
Grade 3	1,860	1,878	2,012	2,064	2,037	1,987	2023	1959	2097	2155
Grade 4	1,794	1,919	1,957	2,070	2,036	2,035	2035	2051	1990	2128
Grade 5	1,877	1,866	1,973	2,002	2,100	2,110	2057	2061	2080	2019
Grade 6	1,889	1,932	1,939	2,022	1,969	2,090	2134	2084	2091	2110
Grade 7	1,868	1,946	2,005	2,000	1,996	2,047	2117	2155	2108	2115
Grade 8	1,948	1,940	2,016	2,061	1,992	2,047	2066	2154	2195	2148
Special Education	138	103	128	100	79	71	71	71	71	71
<b>Total Elementary ADE</b>	<b>18,595</b>	<b>19,188</b>	<b>19,833</b>	<b>20,047</b>	<b>20,025</b>	<b>20,025</b>	<b>20,375</b>	<b>20,574</b>	<b>20,649</b>	<b>20,706</b>
<b>Total Secondary ADE</b>	<b>7,575</b>	<b>7,621</b>	<b>8,061</b>	<b>8,216</b>	<b>8,060</b>	<b>8,220</b>	<b>8,240</b>	<b>8,259</b>	<b>8,279</b>	<b>8,298</b>
<b>Total Enrolment</b>	<b>26,170</b>	<b>26,809</b>	<b>27,894</b>	<b>28,263</b>	<b>28,085</b>	<b>28,245</b>	<b>28,615</b>	<b>28,833</b>	<b>28,928</b>	<b>29,004</b>



# Revenues

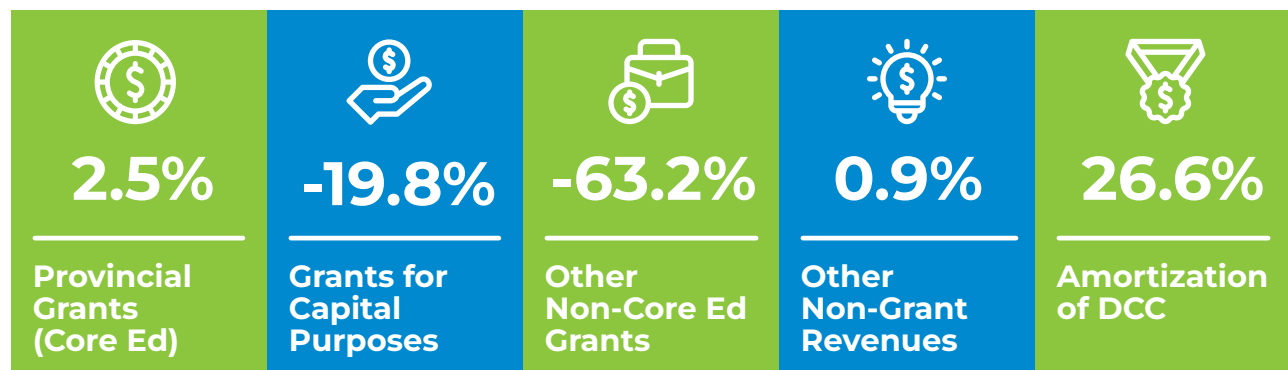
As previously stated, the primary driver of revenue for Grand Erie comes from the Ministry of Education's Core Education. Grand Erie generates additional revenue through Tuition Service Agreements, supplemental provincial grants known as the Responsive Education Programs (REPs), targeted federal grants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

## Revenue Summary

(\$ Figures in Thousands)	25-26 Estimates	26-27 Estimates	Variance	
			\$	%
<b>Revenue</b>				
Provincial Grants (Core Ed)	383,335	393,106	9,771	2.5%
Grants for Capital Purposes	5,767	4,626	(1,141)	(19.8%)
Other Non-Core Ed Grants	6,321	2,323	(3,998)	(63.2%)
Other Non-Grant Revenues	10,030	10,121	91	0.9%
Amortization of Deferred Capital Contributions	19,983	25,301	5,318	26.6%
<b>Total Revenue</b>	<b>425,436</b>	<b>435,477</b>	<b>10,041</b>	<b>2.4%</b>

Grand Erie's total operating revenue for the 2026-27 school year is estimated at **\$435,477,086** as compared to **\$425,436,645** for the 2025-26 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 REPs are 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, 2027

(\$ Figures in Thousands)

### Grant Revenues

#### Classroom Staffing Fund (CSF)

	Budget Assessment			
	25-26 Estimates	26-27 Estimates	Change	
			\$ Increase (Decrease)	% Increase (Decrease)
CSF - Per Pupil Allocation	161,184	161,548	364	0.2%
Language Classroom Staffing Allocation	7,331	6,805	(526)	(7.2%)
Local Circumstances Staffing Allocation	38,957	40,940	1,983	5.1%
Indigenous Education Classroom Staffing Allocation	236	171	(66)	(27.9%)
Supplementary Staffing Allocation	2,747	3,660	913	33.2%
<b>Total Classroom Staffing Fund</b>	<b>210,456</b>	<b>213,125</b>	<b>2,669</b>	<b>1.3%</b>

#### Learning Resources Fund (LRF)

	25-26 Estimates	26-27 Estimates	\$ Increase (Decrease)	% Increase (Decrease)
LRF - Per Pupil Allocation	20,385	21,727	1,341	6.6%
Language Supports and Local Circumstances Curriculum Component	3,980	4,001	21	0.5%
Indigenous Education Supports Allocation	-	73	73	100.0%
Mental Health and Wellness Allocation	2,378	2,553	175	7.4%
Student Safety and Well-Being Allocation	1,265	1,274	9	0.7%
Continuing Education and Other Programs	678	955	277	40.8%
School Management Allocation	3,424	4,575	1,152	33.6%
Differentiated Supports Allocation	25,924	26,221	297	1.1%
Targeted Learning Allocation	2,592	3,295	703	27.1%
Total Learning Resources Fund	-	1,871	1,871	100.0%
<b>Total Learning Resources Fund</b>	<b>60,625</b>	<b>66,546</b>	<b>5,921</b>	<b>9.8%</b>

#### Special Education Fund (SEF)

	25-26 Estimates	26-27 Estimates	\$ Increase (Decrease)	% Increase (Decrease)
SEF - Per Pupil Allocation	26,513	26,197	(316)	(1.2%)
Differentiated Needs Allocation (DNA)	19,610	20,068	458	2.3%
Complex Supports Allocation	1,611	1,637	26	1.6%
Specialized Equipment Allocation (SEA)	1,931	1,687	(244)	(12.6%)
<b>Total Special Education Fund</b>	<b>49,666</b>	<b>49,590</b>	<b>(76)</b>	<b>(0.2%)</b>

#### School Facilities Fund (SFF)

	25-26 Estimates	26-27 Estimates	\$ Increase (Decrease)	% Increase (Decrease)
School Operations Allocation	34,153	34,893	740	2.2%
Rural and Northern Education Allocation	592	600	8	1.4%
<b>Total School Facilities Fund</b>	<b>34,745</b>	<b>35,494</b>	<b>748</b>	<b>2.2%</b>

#### Student Transportation Fund (STF)

	25-26 Estimates	26-27 Estimates	\$ Increase (Decrease)	% Increase (Decrease)
Buses and Contracted Special Purpose Vehicles Allocation	16,142	16,660	518	3.2%
Taxis and Transit Allocation	424	571	148	34.9%
Local Priorities and Operations Allocation	1,944	1,740	(204)	(10.5%)
<b>Total Student Transportation Fund</b>	<b>18,509</b>	<b>18,971</b>	<b>461</b>	<b>2.5%</b>

## Revenues for the Period Ended August 31, 2027

(\$ Figures in Thousands)

### Grant Revenues Contd.

#### School Board Administration Fund (SBAF)

	Budget Assessment			
	25-26 Estimates	26-27 Estimates	Change	
			\$ Increase (Decrease)	% Increase (Decrease)
Trustees and Parent Engagement Allocation	273	273	-	0.0%
Board-Based Staffing Allocation	8,640	8,645	4	0.0%
Central Employer Bargaining Agency Fees Allocation	61	61	-	0.0%
Data Management and Audit Allocation	359	359	-	0.0%
Declining Enrolment Adjustment (DEA) Allocation	-	42	42	0.0%
<b>Total School Board Administration Fund</b>	<b>9,333</b>	<b>9,380</b>	<b>47</b>	<b>0.5%</b>

<b>Total Provincial Grants (Core Ed)</b>	<b>383,335</b>	<b>393,106</b>	<b>9,771</b>	<b>2.5%</b>
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#### Grants for Capital Purposes

School Renewal	2,937	2,937	-	0.0%
Temporary Accommodation	839	438	(401)	(47.8%)
Short-term Interest	1,128	438	(690)	(61.2%)
Debt Funding for Capital	2,463	2,258	(205)	(8.3%)
Minor Tangible Capital Assets (mTCA)	(1,600)	(1,445)	155	(9.7%)
<b>Total Capital Purposes Grants</b>	<b>5,767</b>	<b>4,626</b>	<b>(1,141)</b>	<b>(19.8%)</b>

#### Other Non-Core Ed Grants

Responsive Education Program (REP)	3,843	310	(3,533)	(91.9%)
Other Federal and Provincial Grants	2,478	2,013	(465)	(18.8%)
<b>Total Non-Core Ed Grants</b>	<b>6,321</b>	<b>2,323</b>	<b>(3,998)</b>	<b>(63.2%)</b>

#### Other Non-Grant Revenues

Education Service Agreements - Six Nations	6,656	7,071	416	6.3%
Education Service Agreements - MCFN	533	534	1	0.2%
Other Fees	150	141	(9)	(6.0%)
Other Boards	303	489	187	61.8%
Community Use and Rentals	906	1,096	190	21.0%
Miscellaneous Revenues	1,484	789	(694)	(46.8%)
<b>Non Grant Revenue</b>	<b>10,030</b>	<b>10,121</b>	<b>91</b>	<b>0.9%</b>

#### Deferred Revenues

Revenue Recovery on ARO	-	-	-	0.0%
Amortization of DCC	19,983	25,301	5,319	26.6%
<b>Total Deferred Revenue</b>	<b>19,983</b>	<b>25,301</b>	<b>5,319</b>	<b>26.6%</b>

<b>TOTAL REVENUES</b>	<b>425,436</b>	<b>435,477</b>	<b>10,041</b>	<b>2.4%</b>
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# Expenditures

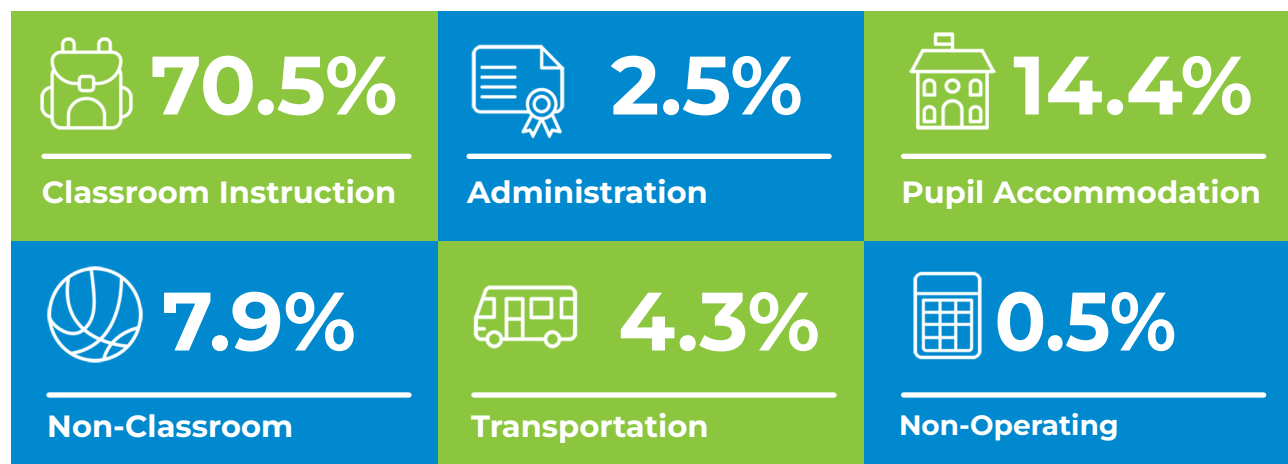
Grand Erie's 2026-27 expenditures were developed as set out in the Board Policy Budget Development Process (**BU-02**), in consultation with program and service area staff and consideration of budget priorities provided by the Board, the Multi-Year Strategic Plan and the Ministry of Education's 'back to basics' focus for the 2026-27 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)	25-26 Estimates	26-27 Estimates	% of Budget	Variance	
				\$	%
<b>Expenditures</b>					
Classroom Instruction	298,614	307,091	70.5%	8,477	2.8%
Non-Classroom	34,729	34,277	7.9%	(452)	(1.3%)
Administration	10,501	10,720	2.5%	219	2.1%
Transportation	18,702	18,523	4.3%	(179)	(1.0%)
Pupil Accommodation	60,496	62,585	14.4%	2,090	3.5%
Non-Operating	2,394	2,281	0.5%	(113)	(4.7%)
<b>Total Expenditures</b>	<b>425,436</b>	<b>435,477</b>	<b>100.0%</b>	<b>10,041</b>	<b>2.4%</b>

## % Spending by Category



## Expenses for the Period Ended August 31, 2027

\$ Figures in Thousands	Budget Assessment				
	25-26 Estimates	26-27 Estimates	% of Total Expenses	Change	
				\$ Increase (Decrease)	% Increase (Decrease)
<b>Classroom Instruction</b>					
Teachers	219,096	225,259	51.7%	6,163	2.8%
Supply Teachers, EAs and ECEs	8,707	10,019	2.3%	1,312	15.1%
Educational Assistants	23,673	24,409	5.6%	736	3.1%
Early Childhood Educators	9,051	8,605	2.0%	(446)	(4.9%)
Classroom Computers	5,720	6,263	1.4%	543	9.5%
Textbooks and Supplies	9,859	10,778	2.5%	918	9.3%
Professionals and Paraprofessionals	14,545	13,818	3.2%	(727)	(5.0%)
Library and Guidance	6,416	6,563	1.5%	147	2.3%
Staff Development	1,137	967	0.2%	(170)	(14.9%)
Department Heads	409	409	0.1%	0	0.0%
<b>Total Instruction</b>	<b>298,614</b>	<b>307,091</b>	<b>70.5%</b>	<b>8,477</b>	<b>2.8%</b>
<b>Non-Classroom</b>					
Principals and Vice-Principals	18,665	18,202	4.2%	(463)	(2.5%)
School Office	8,742	8,915	2.0%	173	2.0%
Co-ordinators and Consultants	5,811	5,578	1.3%	(233)	(4.0%)
Continuing Education	1,510	1,581	0.4%	71	4.7%
<b>Total Non-Classroom</b>	<b>34,729</b>	<b>34,277</b>	<b>7.9%</b>	<b>(452)</b>	<b>(1.3%)</b>
<b>Administration</b>					
Trustees	387	245	0.1%	(142)	(36.7%)
Director/Supervisory Officers	1,686	1,650	0.4%	(36)	(2.1%)
Board Administration	8,427	8,825	2.0%	397	4.7%
<b>Total Administration</b>	<b>10,501</b>	<b>10,720</b>	<b>2.5%</b>	<b>219</b>	<b>2.1%</b>
<b>Transportation</b>	<b>18,702</b>	<b>18,523</b>	<b>4.3%</b>	<b>(179)</b>	<b>(1.0%)</b>
<b>Pupil Accommodation</b>					
School Operations and Maintenance	31,765	31,066	7.1%	(699)	(2.2%)
School Renewal	4,096	2,937	0.7%	(1,159)	(28.3%)
Other Pupil Accommodation	3,901	2,558	0.6%	(1,343)	(34.4%)
Amortization and Write-downs	20,734	26,024	6.0%	5,290	25.5%
<b>Total Pupil Accommodation</b>	<b>60,496</b>	<b>62,585</b>	<b>14.4%</b>	<b>2,090</b>	<b>3.5%</b>
<b>Non-Operating</b>	<b>2,394</b>	<b>2,281</b>	<b>0.5%</b>	<b>(113)</b>	<b>(4.7%)</b>
<b>TOTAL EXPENDITURES</b>	<b>425,436</b>	<b>435,477</b>	<b>100.00%</b>	<b>10,041</b>	<b>2.4%</b>

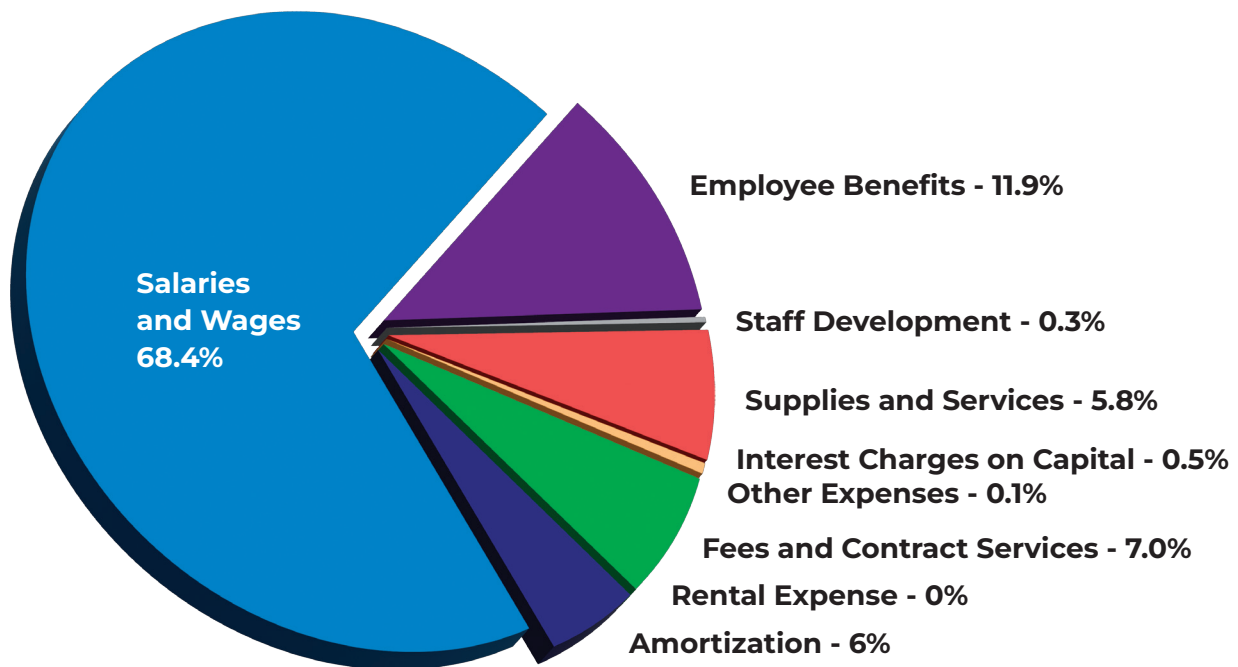
# Expenditures

## Budget Assessment

\$ Figures in Thousands

Expense by Type	25-26 Estimates	26-27 Estimates	% of Total	Change	
				\$ Increase (Decrease)	% Increase (Decrease)
Salaries and Wages	294,775	297,734	68.4%	2,959	1.0%
Employee Benefits	48,300	51,805	11.9%	3,505	7.3%
Staff Development	1,565	1,463	0.3%	(102)	(6.5%)
Supplies and Services	27,377	25,202	5.8%	(2,175)	(7.9%)
Interest Charges on Capital	3,591	2,348	0.5%	(1,243)	(34.6%)
Rental Expenses	178	78	0.0%	(100)	(56.2%)
Fees and Contract Services	28,437	30,331	7.0%	1,894	6.7%
Other Expenses	479	491	0.1%	12	2.5%
Amortization	20,734	26,024	6.0%	5,290	25.5%
<b>Total Expenditures</b>	<b>425,436</b>	<b>435,477</b>	<b>100.0%</b>	<b>10,041</b>	<b>2.4%</b>

## 2026-27 Estimates by Type



# Capital Budget

- **School Condition Improvement (SCI):** \$17.2 million in 2026-27 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 in 2026-27 will address the renewal needs of their schools and undertake capital improvements to older buildings.
- The total capital budget for 2026-27 is expected to be \$21.7 million.

Funding Source	Project	Budget
<b>School Condition Improvement</b>	Asbestos Removal	300,000
	Electrical & Life Safety Systems	1,100,000
	West Elgin Public School Renovations	1,000,000
	Heating, Ventilation, Air Conditioning	2,555,000
	Learning Commons Conversions	350,000
	Masonry & Foundation	2,550,000
	Other Renovations & Site Upgrades	150,000
	Paving & Site Restoration	500,000
	Roofing	6,442,464
	Security and Camera System Upgrades	212,000
	Window and Door Upgrades	2,000,000
<b>Total School Condition Improvement</b>		<b>17,159,464</b>
<b>School Renewal</b>	Accessibility Upgrades	1,115,000
	West Elgin Public School Renovations	1,000,000
	School Beautification	1,022,635
<b>Total School Renewal</b>		<b>3,137,635</b>
<b>Minor Tangible Capital Assets</b>	5 Year Equipment	100,000
	Automobiles	220,000
	Furniture	125,000
	Hardware	1,000,000
<b>Total Minor Tangible Capital Assets</b>		<b>1,445,000</b>
<b>Total School Condition Improvement</b>		<b>17,159,464</b>
<b>Total School Renewal</b>		<b>3,137,635</b>
<b>Total Minor Capital Assets</b>		<b>1,445,000</b>
<b>Total 2026-27 Capital Budget</b>		<b>21,742,099</b>

# Accumulated Surplus

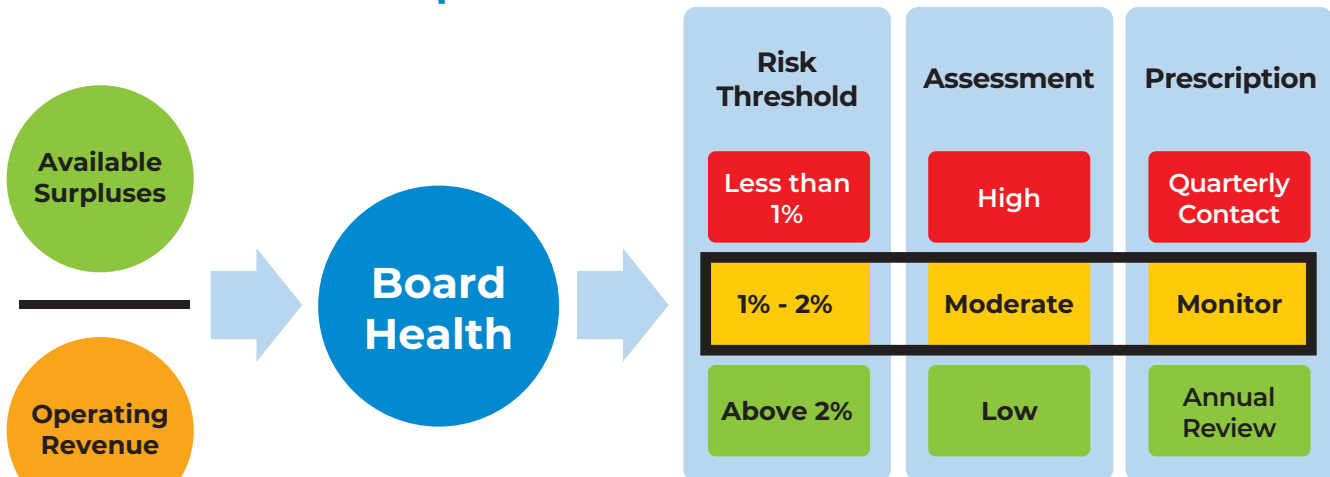
Accumulated Surplus refers to surplus funds that have been earmarked for a specific purpose for a future period. The 2026-27 budget has been developed without the use of reserves.

	2023-24 Actual	2024-25 Actual	2025-26 Revised	2026-27 Estimates
<b>Opening Balance</b>	11,111,173	11,111,173	7,410,093	7,410,093
<b>Contributions</b>	-	-	-	-
<b>Draws</b>	-	(3,701,080)	-	-
<b>Closing Balance</b>	<b>11,111,173</b>	<b>7,410,093</b>	<b>7,410,093</b>	<b>7,407,545</b>

## Composition of Surplus

Operating Surplus	3,660,603
WSIB	700,000
Information Technology Reserve	1,100,000
Community Tennis Courts	20,000
School Budgets	230,922
Portable Purchases	1,698,568
<b>Total</b>	<b>7,410,093</b>

## Accumulated Surplus



**Grand Erie: 1.9%**

# Financial Dashboard

## Summary of Revenue and Expenses by Type for the Period Ended August 31, 2027

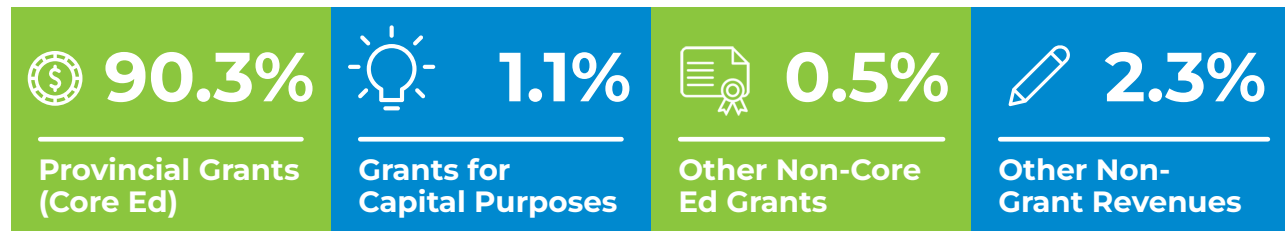
(\$ Figures in Thousands)	25-26 Estimates	26-27 Estimates	% of Total	Change	
				\$ Increase (Decrease)	% Increase (Decrease)
<b>Revenue</b>					
Provincial Grants (Core Ed)	383,335	393,106	90.3%	9,772	2.5%
Grants for Capital Purposes	5,767	4,626	1.1%	(1,141)	(19.8%)
Other Non-Core Ed Grants	6,321	2,323	0.5%	(3,998)	(63.2%)
Other Non-Grant Revenues	10,030	10,121	2.3%	91	0.9%
Amortization of DCC	19,983	25,301	5.8%	5,319	26.6%
<b>Total Revenue</b>	<b>425,436</b>	<b>435,477</b>	<b>100.0%</b>	<b>10,041</b>	<b>2.4%</b>

### Expenditures

Salaries and Wages	294,775	297,734	68.4%	2,959	1.0%
Employee Benefits	48,300	51,805	11.9%	3,505	7.3%
Staff Development	1,565	1,463	0.3%	(102)	(6.5%)
Supplies and Services	27,377	25,202	5.8%	(2,175)	(7.9%)
Interest Charges on Capital	3,591	2,348	0.5%	(1,243)	(34.6%)
Rental Expense	178	78	0.0%	(100)	(56.2%)
Fees and Contract Services	28,437	30,331	7.0%	1,894	6.7%
Other Expenses	479	491	0.1%	12	2.5%
Amortization	20,734	26,024	6.0%	5,290	25.5%
<b>Total Expenditures</b>	<b>425,436</b>	<b>435,477</b>	<b>100.0%</b>	<b>10,041</b>	<b>2.4%</b>

<b>In-Year Surplus (Deficit)</b>	-	-	-	-
Prior Year Accumulated Surplus for Compliance	11,111	7,410	(3,701)	(33.31%)
<b>Accumulated Surplus (Deficit) for Compliance</b>	<b>11,111</b>	<b>7,410</b>	<b>(3,701)</b>	<b>(33.31%)</b>

### % Revenue by Category



# Financial Dashboard

## Summary of Enrolment

ADE	25-26 Estimates	26-27 Estimates	Change in ADE	
			#	%
<b>Elementary</b>				
JK/SK	3,797	3,720	(77)	(2.0%)
Grade 1-3	6,064	5,916	(148)	(2.4%)
Grade 4-8	10,164	10,389	225	2.2%
<b>Total Elementary</b>	<b>20,025</b>	<b>20,025</b>	<b>0</b>	<b>0.0%</b>
<b>Secondary</b>				
Regular Credit	7,590	7,704	114	1.5%
High Credit	36	40	4	11.1%
Tuition and Visa	434	476	42	9.7%
<b>Total Secondary</b>	<b>8,060</b>	<b>8,220</b>	<b>160</b>	<b>2.0%</b>
<b>Total Board</b>	<b>28,085</b>	<b>28,245</b>	<b>160</b>	<b>0.6%</b>

## Summary of Staffing

Full Time Equivalent Classroom	25-26 Estimates	26-27 Estimates	Variance	
			FTE	%
Teachers	1,771.4	1,767.0	(4.4)	(0.2%)
Early Childhood Educators	134.0	128.0	(6.0)	(4.5%)
Educational Assistants	373.0	376.0	3.0	0.8%
<b>Total Classroom</b>	<b>2,278.4</b>	<b>2,271.0</b>	<b>(7.4)</b>	<b>(0.3%)</b>
School Administration	235.9	233.6	(2.3)	(1.0%)
Board Administration	75.0	74.0	(1.0)	(1.3%)
Facility Services	230.6	227.6	(3.0)	(1.3%)
Coordinators & Consultants	36.0	34.0	(2.0)	(5.6%)
Paraprofessionals	60.0	51.5	(8.5)	(14.2%)
Child & Youth Workers	30.5	30.5	0.0	0.0%
IT Staff	35.0	35.0	0.0	0.0%
Library	13.2	11.9	(1.4)	(10.7%)
Transportation	7.0	7.0	0.0	0.0%
Other Support	7.0	9.0	2.0	28.6%
Continuing Ed	8.1	8.1	0.0	0.0%
Trustees	15.0	15.0	0.0	0.0%
<b>Non-Classroom</b>	<b>753.2</b>	<b>737.2</b>	<b>(16.1)</b>	<b>(2.1%)</b>
<b>Total</b>	<b>3,031.6</b>	<b>3,008.2</b>	<b>(23.5)</b>	<b>(0.8%)</b>

# Expenditures by Envelope

The following tables summarize the Board's expenditures over the last four school years. There are two years of actuals (2023-24 and 2024-25), the current year's revised budget (2025-26) and the upcoming proposed budget for 2026-27. The descriptions for each expenditure category can be found in the glossary.

## Classroom Expenditures

<b>51 - Classroom Teachers</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	159,253,980	187,617,216	191,695,805	197,346,029
Employee Benefits	23,225,726	25,470,642	26,717,902	27,643,317
Supplies and Services	329,288	155,934	321,683	269,705
<b>Total</b>	<b>182,808,994</b>	<b>213,243,792</b>	<b>218,735,390</b>	<b>225,259,051</b>

<b>52 - Supply Staff</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	7,111,660	9,275,576	9,459,635	8,999,811
Employee Benefits	701,243	798,640	997,544	1,019,036
<b>Total</b>	<b>7,812,903</b>	<b>10,074,216</b>	<b>10,457,179</b>	<b>10,018,847</b>

<b>53.1 - Educational Assistants</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	15,718,736	19,026,560	18,387,181	18,404,447
Employee Benefits	5,045,973	6,125,160	6,044,560	6,004,720
<b>Total</b>	<b>20,764,709</b>	<b>25,151,720</b>	<b>24,431,741</b>	<b>24,409,167</b>

<b>53.2 - Early Childhood Educators</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	5,846,555	6,886,223	6,913,325	6,584,791
Employee Benefits	1,768,526	2,103,856	2,153,327	2,020,642
<b>Total</b>	<b>7,615,081</b>	<b>8,990,079</b>	<b>9,066,652</b>	<b>8,605,433</b>

<b>54 - Classroom Computers</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Supplies and Services	650,529	1,613,880	1,456,765	1,204,426
Fees and Contract Services	4,638,029	4,517,205	5,172,800	5,059,000
<b>Total</b>	<b>5,288,558</b>	<b>6,131,085</b>	<b>6,629,565</b>	<b>6,263,426</b>

<b>55 - Textbooks and Supplies</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Supplies and Services	8,986,174	8,076,051	8,678,654	9,897,173
Rental Expense	126,000	124,463	130,000	78,000
Fees and Contract Services	886,193	713,813	983,542	802,395
<b>Total</b>	<b>9,998,367</b>	<b>8,914,327</b>	<b>9,792,196</b>	<b>10,777,568</b>

## Expenditures by Envelope

<b>56 - Professionals and Paraprofessionals</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	8,856,912	9,818,984	9,968,459	9,487,166
Employee Benefits	2,296,523	2,444,782	2,633,216	2,529,076
Supplies and Services	1,728,747	1,234,259	1,736,620	1,801,917
<b>Total</b>	<b>12,882,182</b>	<b>13,498,025</b>	<b>14,338,295</b>	<b>13,818,159</b>

<b>57 - Library and Guidance</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	4,595,131	5,273,352	5,697,017	5,673,636
Employee Benefits	777,465	766,707	894,507	889,323
Supplies and Services	-	69,564	-	-
<b>Total</b>	<b>5,372,596</b>	<b>6,109,623</b>	<b>6,591,524</b>	<b>6,562,959</b>

<b>58 - Staff Development</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Staff Development	1,343,924	1,923,617	1,133,280	967,179
<b>Total</b>	<b>1,343,924</b>	<b>1,923,617</b>	<b>1,133,280</b>	<b>967,179</b>

## Non-Classroom Expenditures

<b>59 - Coordinators and Consultants</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	5,244,722	5,331,928	5,125,500	4,803,079
Employee Benefits	637,594	568,313	634,221	602,885
Staff Development	54,373	33,675	32,396	38,580
Supplies and Services	235,368	207,676	137,746	133,930
<b>Total</b>	<b>6,172,057</b>	<b>6,141,592</b>	<b>5,929,863</b>	<b>5,578,474</b>

<b>61 - Principals and Vice-Principals</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	13,697,102	19,370,059	15,889,977	15,902,080
Employee Benefits	1,690,818	2,041,450	1,862,779	1,899,780
Staff Development	295,300	124,427	193,200	321,008
Supplies and Services	81,856	36,237	140,275	79,513
<b>Total</b>	<b>15,765,076</b>	<b>21,572,173</b>	<b>18,086,231</b>	<b>18,202,381</b>

## Expenditures by Envelope

<b>62 - School Office</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	5,648,785	6,389,476	6,457,106	6,508,507
Employee Benefits	1,753,113	1,865,690	1,986,835	1,994,360
Staff Development	22,000	20,995	22,000	22,000
Supplies and Services	466,300	389,363	365,500	390,500
<b>Total</b>	<b>7,890,198</b>	<b>8,665,524</b>	<b>8,831,441</b>	<b>8,915,367</b>

<b>63 - Continuing Education</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	1,312,093	2,409,380	1,304,333	1,394,875
Employee Benefits	154,642	161,332	131,046	141,527
Staff Development	-	-	-	-
Supplies and Services	219,438	99,250	65,145	44,700
Rental Expense	18,000	7,200	18,000	-
Other Expense	7,000	2,800	7,000	-
<b>Total</b>	<b>1,711,173</b>	<b>2,679,962</b>	<b>1,525,524</b>	<b>1,581,102</b>

## Administration Expenditures

<b>64 - Trustees</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	157,896	148,333	146,214	146,189
Employee Benefits	11,504	6,865	11,686	11,511
Staff Development	25,000	16,637	25,000	-
Supplies and Services	196,945	296,535	206,556	86,919
<b>Total</b>	<b>391,345</b>	<b>468,370</b>	<b>389,456</b>	<b>244,619</b>

<b>65 - Director and Supervisory Officers</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	1,241,380	935,812	1,316,108	1,284,981
Employee Benefits	181,030	144,340	159,556	163,819
Staff Development	-	45,822	-	-
Supplies and Services	253,065	624,758	247,650	201,550
<b>Total</b>	<b>1,675,475</b>	<b>1,750,732</b>	<b>1,723,314</b>	<b>1,650,350</b>

## Expenditures by Envelope

<b>66 - Board Administration</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	4,452,614	5,076,551	5,427,563	5,352,712
Employee Benefits	1,243,811	1,357,451	1,433,152	1,423,988
Staff Development	83,000	62,919	68,500	87,000
Supplies and Services	689,488	1,350,071	1,209,848	1,291,854
Fees and Contract Services	359,200	743,128	531,000	669,000
<b>Total</b>	<b>6,828,113</b>	<b>8,590,120</b>	<b>8,670,063</b>	<b>8,824,554</b>

<b>68 - Pupil Transportation</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	318,834	422,670	425,583	398,064
Employee Benefits	84,271	99,567	98,643	122,636
Staff Development	-	3,339	-	-
Supplies and Services	135,214	-	159,307	161,032
Fees and Contract Services	17,499,428	17,524,206	17,433,552	17,841,289
<b>Total</b>	<b>18,037,747</b>	<b>18,049,782</b>	<b>18,117,085</b>	<b>18,523,021</b>

## Pupil Accommodation Expenditures

<b>70 - School Operations and Maintenance</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Salaries and Wages	12,853,566	15,067,825	14,988,621	14,787,150
Employee Benefits	3,793,610	4,044,741	4,378,355	4,281,850
Staff Development	20,500	42,723	25,000	26,700
Supplies and Services	9,577,027	8,623,252	7,620,440	7,784,075
Rental Expense	30,000	4,468	30,000	-
Fees and Contract Services	2,930,917	3,159,445	3,204,528	4,186,095
<b>Total</b>	<b>29,205,620</b>	<b>30,942,454</b>	<b>30,246,944</b>	<b>31,065,870</b>

<b>71 - School Renewal</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Estimates</b>
Supplies and Services	2,711,980	116,412	1,788,731	1,176,126
Fees and Contract Services	1,025,000	4,733,152	1,148,395	1,761,000
<b>Total</b>	<b>3,736,980</b>	<b>4,849,564</b>	<b>2,937,126</b>	<b>2,937,126</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. This fund contains the new Consistent Curriculum Resources allocation as well as the Supplementary Classroom Supplies Amount available to eligible Classroom Teachers.
  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 (FEPs) grants are similar to REPs 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).
- **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 (REPs):** REPs 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, 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 and professional development.

### ■ 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 staff and services to support hiring, benefits and compensation, management of Absenteeism, Wellness, Health and Safety, the Employee Assistance Program as well as negotiations.

**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.

**Information Technology Services** provides 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.

### ■ 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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