



# **2023/2024 Budget**

**June 6, 2023**  
**June 13, 2023**

# Bill 98:

## Better Schools & Students Outcomes Act

**Early Reading:** Ontario is introducing comprehensive early reading actions that include universal screening for students in Year 2 of Kindergarten to Grade 2, with intensive supports for students who need them. All Kindergarten to Grade 3 educators will be trained in new approaches to reading instruction.

**Math:** Ontario will continue its focus in math in response to the latest EQAO results to support students in meeting provincial math standards. We are doubling the number of math facilitators to work directly with students and teachers in priority schools.

**De-streaming:** Ontario is providing supports for students to be successful in a de-streamed environment and to support the important transition to high school.

**Job-readiness:** Ontario is strengthening co-operative education opportunities and expanding job skill programs to ensure students have opportunities for hands-on learning in a variety of careers, including in the skilled trades.

**Mental Health:** Supports include up to 180 Mental Health Workers in secondary schools who provide direct early interventions to students struggling with mild to moderate mental health issues. Mental Health workers also partner with educators, principals, and families to support students' continued learning.

**Human Rights and Inclusion:** The ministry will continue to work with its partners in establishing and maintaining a world-class education system that sets high expectations for every student, and that will help to ensure equality of opportunity, meaningful experiences, and successful outcomes.

**Special Education:** Ontario will continue to support students with special education needs and disabilities, so they have access to the supports they need to succeed in school and beyond.

**Student Safety:** In 2023-24, Ontario is investing in supports for students to help them address personal and academic challenges hindering learning achievement, as well as resources for youth to create meaningful connections and a sense of belonging within their schools and communities.

**Student Transportation:** Following extensive consultations with the sector during the last two years, including Student Transportation Advisory Group, the government is introducing a new, modern needs and benchmark-based funding formula for student transportation.

**Capital:** We are focusing on how we can all work together to build modern schools faster, better utilize school capacity and enhance accountability & transparency.

**Remote Learning Administration:** Effective with the 2023-24 school year, school boards will have the option to deliver remote learning instruction for elementary and secondary students as it has proven beneficial for some students.

# Mission, Vision and Values

## Mission

Together, we prepare students to become lifelong learners, achieving their full potential as confident, caring members of society.

## Vision

We are leaders in learning, inspiring success for all students, by reaching minds and touching hearts.

## Values

Humility

Bravery

Honesty

Wisdom

Truth

Respect

Love

Resilience

Equity

Community

# Priorities

- Student Success and Achievement
- Literacy and Numeracy
- Truth and Reconciliation
- Mental Health and Well-Being
- Environmental Education and Sustainability
- Equity and Inclusive Education

# **Limitations Set by the Ministry of Education**

Education funding recognizes that school boards need flexibility to decide how best to allocate resources within their budgets.

At the same time there are limitations:

Provincial curriculum/programs shall be delivered to students.

Class size targets for both elementary and secondary classes are to be met.

Funding provided for Special Education shall be used for that purpose. Unspent funds must be placed in a Special Education reserve.

Funding intended for new schools or additions and for major repairs to schools must be used for those purposes. Unspent funds must be placed in a capital reserve.

School Board Administration and Governance spending shall not exceed the grant allocation.

Funding under the Priorities and Partnerships Fund (PPF) must be used as prescribed by the Ministry.

# Limitations Set by the Ministry of Education

Budgets must balance.

The use of reserve funds (Accumulated Surplus) to balance the budget is limited to the lessor of:

- the Board's Accumulated Surplus for the preceding year, and
- 1 percent of the Board's operating revenue

Ministry approval is required for the use of reserves that are in excess of these limits, prior to final approval of the budget.

# 2023/2024 Budget Establishment Criteria

Maintain current programs and services.

2022/2023 revised expenditure budget as a base, adjusted:

To exclude 2022/2023 one-time budgets

To include:

- the terms and conditions of employment in the extended collective agreements; provisions for those still in progress
- inflationary pressure
- statutory increases
- the 2023/2024 Special Education budget recommended by the Special Education Advisory Committee (SEAC) May 3, 2023 and approved by the Board May 16, 2023



# Enrolment

## Average Daily Enrolment (ADE)

	<b>23/24 Budget</b>	<b>22/23 Revised Estimates</b>	<b>Difference</b>
Elementary	9,109.0	9,270.0	(161.0)
Secondary	4,594.0	4,536.0	58.0
High Credit	2.0	14.0	(12.0)
Adult Day School	105	89.0	16.0
Total	13,810.0	13,909.0	(99.0)

Enrolment projections:

Consider historic retention rates, the flow through of each grade, and information on population growth or decline.

# 2023/2024 Budget

## Facilities In Operation

Elementary Schools	28
Secondary Schools	9
Administration	<u>1</u>
Total	<u>38</u>

### Notes:

Plus other programs - Child and Adolescent Mental Health Program (CAMHP), Cecil Facer School, N'Swakamok Native Friendship Centre, Children's Treatment Centre, O'Connor Park, Applied Behaviour Analysis program, Restart, SHILO, Attendance Centre, Mishk-Odeh-Wendam, Northern Support Initiative and Frank Flowers School. Barrydowne College operating at Cambrian College.

# Grants for Student Needs (GSNs)

Pupil Foundation Grant	Classroom Teachers Educational Assistants Library Services Guidance Services (career counseling, mental health) Professional and Para-Professional Supports Classroom Consultants Textbooks and Learning Materials Additional Educational Software Licensing Classroom Supplies Classroom Computers Student Technological Devices Broadband Continuous Improvement (2023-2024)
School Foundation Grant	In-school Administration & Leadership Remote Learning Administration Allocation (2023-2024) Library Staff Parent Engagement Allocation
Special Purpose Grants	Special Education Grant Language Grant Indigenous Education Grant Geographic Circumstances Grant Learning Opportunities Grant Mental Health and Well-Being Grant Continuing Education and Other Programs Grant Cost Adjustment and Teacher Qualifications and Experience Grant Supports for Students Fund Program Leadership Grant Student Transportation Grant Declining Enrolment Adjustment School Board Administration and Governance Grant School Facility Operations and Renewal Grant Debt Service Support One-Time Realignment Mitigation Fund (2023-2024)

# **Adjustments to Grants for Student Needs**

## **Funding for Remote Learning Administration**

For students who wish to enroll in remote learning, school boards may offer remote learning instruction directly, they may partner with another school board to provide remote learning instruction on their behalf, or they may work with other school boards to deliver remote learning collaboratively. Each school board with remote learning enrolment will generate funding to support the cost of the salaries and benefits of administrative staff.

## **Expiration of the COVID-19 Learning Recovery Fund**

The temporary COVID-19 Learning Recovery Fund is expiring at the end of 2022–23, as school board operations normalize following the COVID-19 pandemic.

## **Safe and Clean Schools Supplement**

The ministry is providing funding through the Learning Opportunities Grant for additional services that support student well-being and maintain clean schools.

## **Ventilation Supports**

The School Operations Allocation continues to provide funding support to optimize ventilation in schools.

## **Transfer of Summer Learning Program**

Funding for summer learning, previously provided through the Council of Ontario Directors of Education, is moving from PPF into the Learning Opportunities Grant. This funding supports literacy and numeracy programs for elementary students who would benefit from additional learning support over the summer months to mitigate the impacts of learning loss.

### **First Nations, Métis and Inuit Studies Allocation**

The funding methodology for the First Nations, Métis and Inuit Studies Allocation is being revised as part of a realignment within the Indigenous Education Grant. This revised methodology continues to enable and encourage school boards to offer First Nations, Métis and Inuit Studies courses to support the learning of Indigenous histories, cultures and perspectives for all students across Ontario.

### **Realignment of Funding into the Board Action Plan (BAP) Allocation**

The funding methodology for the BAP Allocation is being revised as part of the realignment within the Indigenous Education Grant to better support Indigenous education priorities.

### **Interim Special Incidence Portion (SIP) Funding Approach**

In the 2023–24 school year, the ministry is undertaking a review to modernize the SIP Allocation and temporarily adjusting the SIP funding approach by using a formula to calculate the amount for each school board. This funding approach to SIP will relieve school boards of administrative work required in the claims submission process.

## **Compensation**

- Increases that support the recently ratified Canadian Union of Public Employees (CUPE) and Ontario Council of Educational Workers (OCEW) collective agreements, and a provision for other education worker unions.
- A 1.25 per cent increase for teacher salary benchmarks in the 2022–23 school year over the 2021–22 school year, with a further 1.25 per cent increase in the 2023–24 school year as a provision.
- Principals’ and Vice-Principals’ salary benchmarks remain unchanged in the 2023–24 school year from the 2022–23 school year.

## **Retirement Gratuities**

This is the twelfth, and final, year of a 12-year phase-out of the retirement gratuities resulting in a reduction in the benefits funding benchmarks.

## **Non-Staff Benchmarks**

The ministry is providing a 2 per cent cost update to the non-staff portion of the School Operations Allocation benchmark to assist school boards in managing the increases in commodity prices (i.e., electricity, natural gas, facility insurance, and other costs).

## **Student Transportation**

Starting with the 2023-24 school year, the ministry is implementing a new funding framework for Student Transportation Grant that:

- Establishes a needs-based Common Reference Standards (i.e., home-to-school distance criteria) for funding to encourage consistency and improve equitable access to student transportation services across Ontario;
- Establishes evidence-based funding benchmarks that reflect the cost of providing services; and
- Provides transition support so that no school board receives less funding as a result of the new model.

## **TRANSFERS TO GSN**

### **Specialist High Skills Major (SHSM) Expansion**

Funding for Specialist High Skills Major (SHSM) programs is moving from PPF into the existing SHSM Allocation. This additional funding supports program growth and provides students with access to more SHSM programs in skilled trades related sectors and other high demand industries in key labour market sectors.

### **Early Math Intervention for Students with Special Education Needs**

Funding to support early math intervention for elementary students with special education needs, is moving from PPF into the Differentiated Special Education Needs Amount (DSENA) Allocation as a new Early Math Intervention amount. This funding helps increase student engagement, closes learning gaps and ensures students are prepared for the transition into a de-streamed Grade 9 curriculum.

### **Demographic Data Gathering**

Moving from PPF into the School Board Administration and Governance Grant as a new Demographic Data Gathering Allocation to support school board capacity to collect, analyze, and use voluntary student and workforce demographic data.

## **CAPITAL**

### **School Condition Improvement (SCI)**

The Ministry will invest \$1,070 million in SCI funding in 2023/2024.

### **School Renewal Allocation (SRA)**

The Ministry will invest \$375 million in 2023/2024.

School Renewal and School Condition index funding will now be recovered at the end of the province's year end (March 31), in the third year after the funding was in effect. Historically, the amounts were allowed to rollover indefinitely.



# Priorities and Partnerships Fund (PPF)

Funding outside of the GSNs announced to date:	\$
De-Streaming Implementation Supports	34,500
Early Reading Enhancements: Screening Tools	78,600
Education Staff to Support Reading Interventions	466,800
Entrepreneurship Education Pilot Projects	20,000
Health Resources, Training and Supports	11,100
Indigenous Graduation Coaches	282,800
Learn and Work Bursary	20,000
Licenses for Reading Intervention Supports	133,800
Math Recovery Plan: Board Math Lead	166,600
Digital Math Tools	98,700
School Math Facilitator	651,000
Ontario Youth Apprenticeship Program	172,375
Professional Assessments	127,300
Skilled Trades Bursary Program	12,000
Special Education Additional Qualifications (AQ) Subsidy for Educators	9,800
Staffing to Support De-Streaming & High School Transition	660,800
Summer Learning Special Education Supports	104,900
Summer Mental Health Supports	120,700
Total	<u>3,202,175</u>

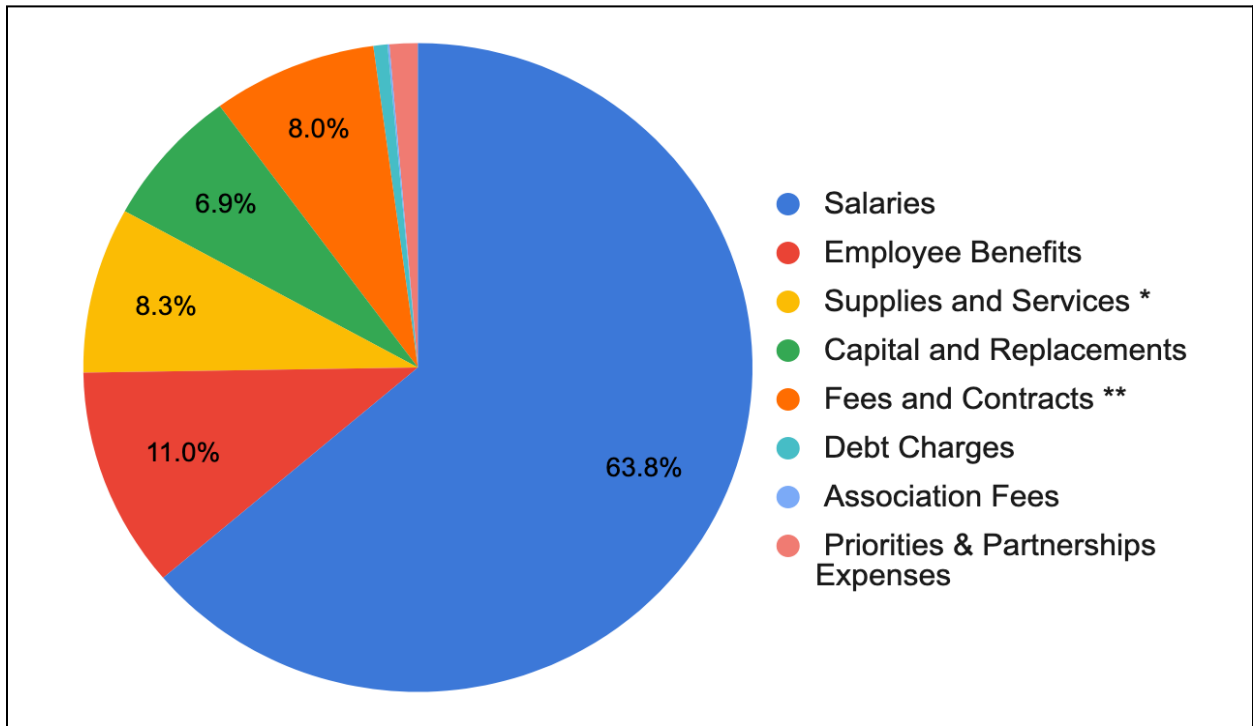
# 2023/2024 Budget Personnel Complement

	22/23 Revised	23/24 Budget	Difference
Elementary teachers	646.8	659.2	12.5
Secondary teachers	361.7	365.2	3.5
Classroom Consultants & Coordinators	20.0	22.0	2.0
Principals: Schools	41.1	40.0	(1.1)
System	5.0	5.0	0.0
Vice-Principals	32.0	33.1	1.1
Secretaries & Clerks: Schools, G. Ewin Centre	89.8	91.7	1.8
Student Services	45.0	45.5	0.5
Noon Hour Supervisors	24.3	23.3	(1.0)
Early Childhood Educators	59.0	56.0	(3.0)
Educational Assistants	205.0	215.0	10.0
Technicians	22.0	22.0	0.0
Custodial and Maintenance	153.9	152.5	(1.4)
Board Office	41.0	41.5	0.5
<b>TOTAL</b>	1746.6	1772.0	25.4

# Revenue     \$,000

	23/24 Budget	22/23 Revised Estimates	Difference	%
Pupil Foundation Grant	77,174	76,766	408	0.5
School Foundation Grant	12,449	12,508	(59)	(0.5)
Special Purpose Grants:				
Special Education	36,849	34,218	2,631	7.7
Language	3,747	3,420	327	9.6
Indigenous Education	4,139	4,606	(467)	(10.1)
Geographic Circumstances:				
Remote and Rural Allocation	3,076	3,036	40	1.3
Supported Schools Allocation	698	737	(39)	(5.3)
Learning Opportunities	3,491	2,725	766	28.1
Program Leadership	1,008	1,000	8	0.8
Safe Schools and Mental Health	1,208	1,165	43	3.7
Cont. Education/ Adult Day School	757	737	20	2.7
Qualifications and Experience	13,459	13,368	91	0.7
Student Transportation	16,084	15,299	785	5.1
Declining Enrolment Adjustment	299	0	299	100
School Board Administration and Governance	5,218	5,087	131	2.6
School Operations and Maintenance	17,128	16,636	492	3.0
Community Use of Schools	216	213	3	1.2
Rural and Northern Education	464	442	22	4.9
Benefit Trust Funding	3,717	3,809	(92)	(2.4)
Supports for Students Fund	1,732	1,674	58	3.5
COVID-19 Learning Recovery Fund/One Time Realignment Mitigation Fund	324	2,231	(1,907)	(85.5)
<b>Total Operating Allocation</b>	<b>203,239</b>	<b>199,677</b>	<b>3,562</b>	<b>1.8</b>
School Renewal	3,457	3,353	104	3.1
School Condition Improvement	12,646	12,672	(26)	(0.2)
Debt Charges	1,691	1,825	(134)	(7.4)
<b>Total Allocation</b>	<b>221,032</b>	<b>217,527</b>	<b>3,505</b>	<b>1.6</b>
Other Revenue:				
First Nations – Education Service Agreements	5,504	5,377	127	2.4
Other Boards	60	60	0	0.0
Miscellaneous	979	515	464	90.1
Priorities and Partnership Funding	3,202	2,920	282	9.7
Reserve Funds/Deferred Revenue:				
Student Focused Initiatives	0	0	0	
Indigenous Education	0	1,047	(1,047)	
Special Education	3,800	5,000	(1,200)	
School Renewal	0	5,121	(5,121)	
Accumulated Surplus	679	(1,141)	1,404	
<b>Total</b>	<b>235,257</b>	<b>238,143</b>	<b>(2,886)</b>	<b>(1.2)</b>

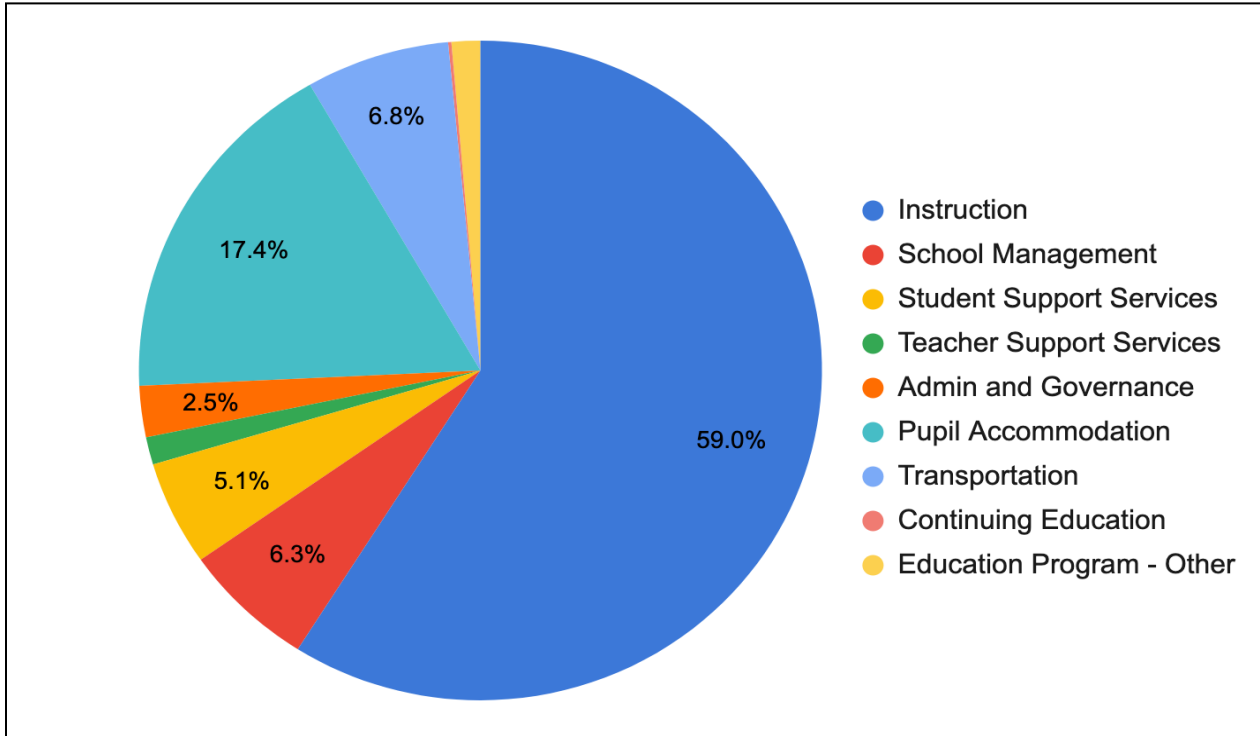
# 2023/2024 Budget Expenses by Object



	\$
Salaries	150,030,946
Employee Benefits	25,818,375
Supplies and Services *	19,425,719
Capital and Replacements**	16,246,981
Fees and Contracts ***	18,718,309
Debt Charges	1,598,557
Association Fees	215,826
Priorities & Partnerships Expenses	3,202,175
Total expenditures	235,256,888

\*Major components: Facilities operations and maintenance costs, school budgets, and computers in schools. \*\*Asset Retirement Obligations not included \*\*\*Includes transportation.

# 2023/2024 Budget Expenses by Function



	\$
Instruction	138,755,213
School Management	14,798,145
Student Support Services	12,075,121
Teacher Support Services	3,174,206
Admin and Governance	5,888,037
Pupil Accommodation	40,991,494
Transportation	16,012,532
Continuing Education	359,965
Priorities & Partnerships Expenses	3,202,175
Total expenditures	235,256,888

# Reporting and Accountability

The Ministry has established the following dates for submission of financial reports:

June 30, 2023	Estimates for 2023/2024
November 15, 2023	Financial Statements for 2022/2023
December 15, 2023	Revised Estimates for 2023/2024
May 15, 2024	Financial Report for September 1, 2023 to March 31, 2024