



Date: **June 18, 2024**
 Prepared by: **Amy Janssens, Associate Director – Corporate Services & Treasurer**
 Subject: **Budget Estimates 2024-2025**

BACKGROUND:

This report represents the conclusion of the budget development process for 2024-2025. Details of estimated revenues and expenditures for 2024-2025 are provided in the attached appendix.

The budget estimates for 2024-2025 are in compliance with all Ministry of Education’s accountability and reporting requirements.

RECOMMENDATIONS:

That the St. Clair Catholic District School Board receive the report: *Budget Estimates 2024-2025*, for information.

That the St. Clair Catholic District School Board approve the 2024-2025 Budget as follows:

| | |
|---|---------------------------|
| Total Revenues | \$141,029,521 |
| Total Expenses | <u>141,802,446</u> |
| Operating Deficit | (772,925) |
| Total Adjustments for Compliance | <u>772,925</u> |
| Deficit for Compliance | <u><u>\$ 0</u></u> |



St. Clair Catholic
District School Board



Budget Estimates

2024-2025

| Consolidated Statement of Operations | 2024-25 \$ | 2023-24 \$ |
|--|--------------------|--------------------|
| Revenues | | |
| Provincial Grants - Core Education Funding | 116,295,556 | 109,675,830 |
| Provincial Grants - Other | 5,106,601 | 1,927,072 |
| Local Taxation | 15,595,796 | 14,707,945 |
| School Generated Funds | 2,790,000 | 2,790,000 |
| Federal Grants & Fees | 376,044 | 199,491 |
| Investment Income | 100,000 | 100,000 |
| Other Fees & Revenues | 765,524 | 570,928 |
| Total Revenues | 141,029,521 | 129,971,266 |
| Expenses | | |
| Instruction | 99,404,703 | 93,226,145 |
| Administration | 4,853,492 | 4,641,112 |
| Transportation | 8,759,289 | 8,698,678 |
| Pupil Accommodation | 22,230,416 | 19,972,182 |
| School Generated Funds | 2,790,000 | 2,790,000 |
| Other | 3,764,546 | 1,670,503 |
| Total Expenses | 141,802,446 | 130,998,620 |
| Annual Surplus (Deficit) | (772,925) | (1,027,354) |

| Summary of Revenues | 2024-25 \$ | 2023-24* \$ |
|--|--------------------|--------------------|
| Core Education Funding - General Operating Allocation | | |
| Classroom Staffing Fund | 61,960,817 | 58,405,459 |
| Learnings Resources Fund | 20,040,805 | 18,825,072 |
| Special Education Fund | 16,771,381 | 15,507,587 |
| School Facilities Fund (excluding School Renewal Allocation) | 11,036,780 | 10,556,009 |
| Student Transportation Fund | 8,604,762 | 7,943,577 |
| School Board Administration Fund | 4,098,452 | 3,985,706 |
| Total Operating Allocation for Compliance | 122,512,997 | 115,223,410 |
| Debt Charges Allocation | 198,423 | 198,423 |
| Interest on Capital Debt Allocation | 617,563 | 862,637 |
| Transfer to Capital Fund - Minor Tangible Capital Assets | (1,441,200) | (1,471,745) |
| Total Operating Allocation | 121,887,783 | 114,812,725 |
| Other Revenues | | |
| Tuition Fees | 376,044 | 199,491 |
| Rental Revenue | 744,724 | 550,128 |
| Interest Income | 100,000 | 100,000 |
| Other Revenue | 41,136 | 20,800 |
| Ontario Youth Apprenticeship Program Grant | 128,100 | 128,100 |
| Responsive Education Programs Funding | 1,406,706 | 1,798,971 |
| Deferred Revenue - Operating | - | 606,790 |
| Deferred Revenue - Capital | 545,824 | 750,669 |
| Amortization of Deferred Capital Contributions | 9,457,745 | 8,213,592 |
| School Generated Funds | 2,790,000 | 2,790,000 |
| Planning Provision for Bill 124 | 3,551,459 | - |
| Total Other Revenues | 19,141,738 | 15,158,541 |
| Total Revenues | 141,029,521 | 129,971,266 |

* Comparative revenue figures for 2023--24 have not been provided by the Ministry of Education for the new Core Education Funding changes. Comparative revenue has been estimated using the information available at this time.

| Summary of Expenses | 2024-25 \$ | 2023-24 \$ |
|---|--------------------|--------------------|
| Instruction | | |
| Classroom Teachers (including Department Heads) | 59,001,704 | 55,091,274 |
| Supply Staff | 3,425,939 | 3,236,430 |
| Educational Assistants | 9,398,723 | 8,865,679 |
| Early Childhood Educators | 2,717,058 | 2,361,972 |
| Classroom Supplies & Learning Materials | 3,923,491 | 2,707,981 |
| Classroom Computers | 761,417 | 944,428 |
| Professionals & Para-professionals | 4,596,574 | 4,650,817 |
| Library & Guidance | 1,702,104 | 1,601,317 |
| Staff Development | 694,707 | 845,111 |
| Principals & Vice-Principals | 5,313,583 | 5,473,618 |
| School Office - Secretarial & Supplies | 3,633,714 | 3,346,311 |
| Coordinators & Consultants | 3,219,209 | 3,168,975 |
| Continuing Education | 266,480 | 182,232 |
| Amortization of Tangible Capital Assets | 750,000 | 750,000 |
| Total Instruction | 99,404,703 | 93,226,145 |
| Administration | | |
| Trustees | 97,027 | 108,899 |
| Director & Supervisory Officers | 746,595 | 755,882 |
| Board Administration | 3,509,870 | 3,276,331 |
| Amortization of Tangible Capital Assets | 500,000 | 500,000 |
| Total Administration | 4,853,492 | 4,641,112 |
| Transportation | | |
| Pupil Transportation | 8,759,289 | 8,698,678 |
| Total Transportation | 8,759,289 | 8,698,678 |
| Pupil Accommodation | | |
| School Operations & Maintenance | 12,180,085 | 11,024,204 |
| Capital Debt Interest | 854,763 | 1,405,865 |
| Amortization of Tangible Capital Assets | 9,195,568 | 7,542,113 |
| Total Pupil Accommodation | 22,230,416 | 19,972,182 |
| Other | | |
| School Generated Funds | 2,790,000 | 2,790,000 |
| Permanent Financing of NPF Debt | 198,423 | 198,423 |
| Post Retirement Benefits | 11,512 | 11,512 |
| Provision for Contingencies | 3,554,611 | 1,460,568 |
| Total Other | 6,554,546 | 4,460,503 |
| Total Expenses | 141,802,446 | 130,998,620 |



| Ministry Compliance Report | 2024-25 | 2023-24 |
|---|------------------|--------------------|
| | \$ | \$ |
| Operating Surplus (Deficit) | | |
| Total Revenues | 141,029,521 | 129,971,266 |
| Total Expenses | 141,802,446 | 130,998,620 |
| Total Operating Surplus (Deficit) | (772,925) | (1,027,354) |
| Adjustments for Compliance | | |
| Accrued Interest | (15,564) | (15,564) |
| Amortization of Committed Capital Projects | 157,164 | 157,669 |
| Amortization of Asset Retirement Obligations | 631,325 | 220,613 |
| Total Adjustments for Compliance | 772,925 | 362,718 |
| Budget Surplus (Deficit) for Compliance Purposes | - | (664,636) |

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| Expenses By Ministry Category Instruction | 2024-25 \$ | 2023-24 \$ |
|---|-------------------|-------------------|
| Classroom Teachers (including Department Heads) | | |
| Salaries & Wages | 51,348,171 | 47,750,838 |
| Employee Benefits | 7,560,683 | 7,237,386 |
| Supplies & Services | 92,850 | 103,050 |
| Total Classroom Teachers (including Departments Heads) | 59,001,704 | 55,091,274 |
| Supply Staff | | |
| Salaries & Wages | 3,124,994 | 2,952,349 |
| Employee Benefits | 300,945 | 284,081 |
| Total Supply Staff | 3,425,939 | 3,236,430 |
| Educational Assistants | | |
| Salaries & Wages | 7,327,752 | 6,797,295 |
| Employee Benefits | 2,070,971 | 2,068,384 |
| Total Educational Assistants | 9,398,723 | 8,865,679 |
| Early Childhood Educators | | |
| Salaries & Wages | 2,098,248 | 1,812,459 |
| Employee Benefits | 618,810 | 549,513 |
| Total Early Childhood Educators | 2,717,058 | 2,361,972 |
| Textbooks / Supplies | | |
| Supplies & Services | 3,683,452 | 2,455,911 |
| Fees & Contractual Services | 240,039 | 252,070 |
| Total Textbooks / Supplies | 3,923,491 | 2,707,981 |
| Computers | | |
| Supplies & Services | 220,330 | 447,633 |
| Fees & Contractual Services | 541,087 | 496,795 |
| Total Computers | 761,417 | 944,428 |
| Professionals & Para-professionals | | |
| Salaries & Wages | 3,547,873 | 3,561,207 |
| Employee Benefits | 869,534 | 872,313 |
| Supplies & Services | 164,800 | 196,307 |
| Rental Expense | 582 | 960 |
| Fees & Contractual Services | 13,785 | 20,030 |
| Total Professionals & Para-professionals | 4,596,574 | 4,650,817 |
| Library & Guidance | | |
| Salaries & Wages | 1,376,924 | 1,295,835 |
| Employee Benefits | 250,514 | 238,776 |
| Supplies & Services | 6,848 | 4,588 |
| Fees & Contractual Services | 67,818 | 62,118 |
| Total Library & Guidance | 1,702,104 | 1,601,317 |



| Expenses By Ministry Category Instruction | 2024-25 \$ | 2023-24 \$ |
|--|-------------------|-------------------|
| Staff Development | | |
| Salaries & Wages | 145,142 | 212,304 |
| Employee Benefits | 14,752 | 23,963 |
| Staff Development | 534,813 | 608,844 |
| Total Staff Development | 694,707 | 845,111 |
| Principals & Vice-Principals | | |
| Salaries & Wages | 4,611,516 | 4,700,879 |
| Employee Benefits | 568,722 | 592,991 |
| Staff Development | 131,145 | 176,448 |
| Supplies & Services | 2,200 | 3,300 |
| Total Principals & Vice-Principals | 5,313,583 | 5,473,618 |
| School Offices | | |
| Salaries & Wages | 2,490,526 | 2,250,651 |
| Employee Benefits | 740,602 | 676,241 |
| Staff Development | 21,467 | 11,047 |
| Supplies & Services | 165,296 | 207,693 |
| Fees & Contractual Services | 215,823 | 200,679 |
| Total School Offices | 3,633,714 | 3,346,311 |
| Coordinators & Consultants | | |
| Salaries & Wages | 2,711,728 | 2,646,054 |
| Employee Benefits | 362,274 | 363,759 |
| Supplies & Services | 116,072 | 128,039 |
| Rental Expense | 6,042 | 9,960 |
| Fees & Contractual Services | 23,093 | 21,163 |
| Total Coordinators & Consultants | 3,219,209 | 3,168,975 |
| Continuing Education | | |
| Salaries & Wages | 162,389 | 131,776 |
| Employee Benefits | 18,043 | 21,452 |
| Supplies & Services | 86,048 | 29,004 |
| Total Continuing Education | 266,480 | 182,232 |
| Amortization of Tangible Capital Assets | 750,000 | 750,000 |
| Total Instruction | 99,404,703 | 93,226,145 |



| Administration / Transportation | 2024-25 \$ | 2023-24 \$ |
|--|------------------|------------------|
| Trustees | | |
| Salaries & Wages | 69,637 | 69,577 |
| Employee Benefits | 3,490 | 3,322 |
| Staff Development | 18,900 | 28,000 |
| Supplies & Services | 5,000 | 8,000 |
| Total Trustees | 97,027 | 108,899 |
| Director & Supervisory Officers | | |
| Salaries & Wages | 605,000 | 618,316 |
| Employee Benefits | 86,855 | 92,866 |
| Staff Development | 37,740 | 33,700 |
| Supplies & Services | 17,000 | 11,000 |
| Total Director & Supervisory Officers | 746,595 | 755,882 |
| Board Administration | | |
| Salaries & Wages | 2,371,968 | 2,152,911 |
| Employee Benefits | 592,256 | 557,984 |
| Staff Development | 77,462 | 78,205 |
| Supplies & Services | 88,740 | 123,378 |
| Rental Expense | 7,845 | 12,930 |
| Fees & Contractual Services | 271,626 | 251,324 |
| Other | 99,973 | 99,599 |
| Total Board Administration | 3,509,870 | 3,276,331 |
| Amortization of Tangible Capital Assets | 500,000 | 500,000 |
| Total Administration | 4,853,492 | 4,641,112 |
| Transportation | | |
| Supplies & Services | 1,000 | 24,000 |
| Fees & Contractual Services | 8,758,289 | 8,674,678 |
| Total Transportation | 8,759,289 | 8,698,678 |

| Pupil Accommodation / Other | 2024-25 \$ | 2023-24 \$ |
|---|--------------------|--------------------|
| School Operations & Maintenance | | |
| Salaries & Wages | 5,602,481 | 5,208,019 |
| Employee Benefits | 1,534,875 | 1,470,565 |
| Staff Development | 7,485 | 13,976 |
| Supplies & Services | 4,760,925 | 4,044,462 |
| Rental Expense | 189,493 | 547,008 |
| Fees & Contractual Services | 272,026 | 282,402 |
| Other | - | 1,000 |
| Total School Operations & Maintenance | 12,367,285 | 11,567,432 |
| Capital Debt Interest | 667,563 | 862,637 |
| Amortization of Tangible Capital Assets | 8,564,243 | 7,321,500 |
| Accretion/Amortization of Asset Retirement Obligations | 631,325 | 220,613 |
| Total Pupil Accommodation | 22,230,416 | 19,972,182 |
| Other | | |
| School Generated Funds | 2,790,000 | 2,790,000 |
| Permanent Financing of NPF Debt | 198,423 | 198,423 |
| Post Retirement Benefits | 11,512 | 11,512 |
| Provision for Contingencies | 3,554,611 | 1,460,568 |
| Total Other | 6,554,546 | 4,460,503 |
| Total Expenses | 141,802,446 | 130,998,620 |

| School Board Administration Fund | 2024-25 \$ | 2023-24 \$ |
|--|------------------|------------------|
| Trustees | | |
| Salaries & Wages | 69,637 | 69,577 |
| Employee Benefits | 3,490 | 3,322 |
| Staff Development | 18,900 | 28,000 |
| Travel | 5,000 | 8,000 |
| Supplies & Services | 9,500 | 16,300 |
| OCSTA Fees | 98,973 | 98,599 |
| Total Trustees | 205,500 | 223,798 |
| Board Administration | | |
| Salaries & Wages | 2,980,718 | 2,771,227 |
| Employee Benefits | 680,361 | 650,850 |
| Staff Development | 109,202 | 111,905 |
| Supplies & Services | 96,240 | 118,078 |
| Fees & Contractual Services | 280,471 | 227,233 |
| Managing Information for Student Achievement | 112,305 | 38,021 |
| Total Board Administration | 4,259,297 | 3,917,314 |
| Total Expenses | 4,464,797 | 4,141,112 |
| Board Administration Revenues | | |
| School Board Administration Fund | 4,317,674 | 4,042,116 |
| Tuition Fees | 26,323 | 13,957 |
| Interest Income | 100,000 | 100,000 |
| Miscellaneous | 20,800 | 20,800 |
| Restraint Savings | - | (35,761) |
| Total Revenues | 4,464,797 | 4,141,112 |
| Surplus (Deficit) For Compliance Purposes | - | - |

| Special Education Fund | 2024-25 \$ | 2023-24 \$ |
|---|-------------------|-------------------|
| Staffing Expenses | | |
| Principal/Manager/Consultants/Officer | 861,818 | 806,132 |
| Elementary Teachers | 3,061,362 | 3,117,964 |
| Secondary Teachers | 1,063,811 | 1,058,489 |
| Itinerant Teachers | 543,147 | 574,220 |
| Supply Staff | 738,368 | 689,710 |
| Educational Assistants | 9,398,722 | 8,865,681 |
| Professionals/Para-professionals | 2,167,982 | 2,242,519 |
| Total Staffing Expenses | 17,835,210 | 17,354,715 |
| Operating Expenses | | |
| Special Education Team | 707,288 | 597,022 |
| Co-op Transportation | 1,000 | 24,000 |
| Education and Community Partnership Programs Supplies | 3,968 | 3,968 |
| Autism Supports & Training | 28,194 | 26,960 |
| Special Education Transition Navigator | 65,400 | - |
| Mental Health Strategy Supports | 8,800 | - |
| Autism Additional Qualifications for Educators | 8,800 | 8,800 |
| SEA Equipment / Operating Expenses | 623,596 | 412,305 |
| SEA Allocations - Information Services | 91,171 | 87,879 |
| Allocations - Information / Admin Services | 122,529 | 124,427 |
| Provision for Labour Expenses | 316,064 | 174,530 |
| Total Operating Expenses | 1,976,810 | 1,459,891 |
| Total Expenses | 19,812,020 | 18,814,606 |
| Core Education Funding - Special Education Fund | | |
| Special Education Fund Per Pupil Allocation | 7,776,813 | 7,259,927 |
| Differentiated Needs Allocation | 7,728,164 | 7,264,273 |
| Complex Supports Allocation | 569,006 | 512,820 |
| Specialized Equipment Allocation | 697,398 | 470,568 |
| Classroom Supports Fund | 207,221 | 176,953 |
| Other Core Education Funding | 2,750,418 | 2,773,217 |
| Total Core Education Funding - Special Education Fund | 19,729,020 | 18,457,758 |
| Other Revenues | | |
| Staffing to Support Destreaming and Transition to High School | - | 156,000 |
| Professional Assessments | - | 117,900 |
| Special Education Transition Navigator | 65,400 | - |
| Mental Health Strategy Supports | 8,800 | - |
| Autism Additional Qualifications for Educators | 8,800 | 8,800 |
| Total Other Revenues | 83,000 | 282,700 |
| Total Special Education Revenues | 19,812,020 | 18,740,458 |
| Surplus (Deficit) | - | (74,148) |

| School Facilities Fund (SFF) | 2024-25 \$ | 2023-24 \$ |
|--|-------------------|-------------------|
| Administration | | |
| Salaries & Wages | 1,076,391 | 1,015,671 |
| Employee Benefits | 268,389 | 257,150 |
| Staff Development | 7,400 | 7,850 |
| Supplies & Services | 26,950 | 26,950 |
| Total Administration | 1,379,130 | 1,307,621 |
| Custodial Services | | |
| Salaries & Wages | 3,982,921 | 3,660,916 |
| Employee Benefits | 1,130,914 | 1,065,869 |
| Staff Development | 3,000 | 3,000 |
| Supplies & Services | 1,319,957 | 1,252,850 |
| Total Custodial Services | 6,436,792 | 5,982,635 |
| Maintenance Services | | |
| Salaries & Wages | 540,107 | 528,533 |
| Employee Benefits | 134,824 | 146,829 |
| Staff Development | 3,000 | 3,000 |
| Supplies & Services | 1,329,900 | 845,537 |
| Fees & Contractual Services | 95,040 | 94,040 |
| Other | - | 1,000 |
| Total Maintenance Services | 2,102,871 | 1,618,939 |
| Facility Services - Other | | |
| Utilities | 1,949,000 | 1,811,266 |
| Liability Insurance | 69,177 | 56,460 |
| Property Insurance | 31,925 | 30,501 |
| Vehicle Insurance | 7,332 | 3,900 |
| Legal Fees - Property | 8,300 | 12,000 |
| Tangible Capital Assets | 93,000 | 125,000 |
| Community Use of Schools | 126,577 | 124,803 |
| Information Services Allocation | 74,980 | 76,079 |
| Provision for Labour Expenses | 53,711 | - |
| Total Facility Services - Other | 2,414,002 | 2,240,009 |
| Total Expenses | 12,332,795 | 11,149,204 |
| Facility Services Revenues | | |
| Core Education Funding | 11,011,614 | 10,454,122 |
| School Renewal Non-Capital | 276,515 | 168,441 |
| Rental Revenues | 707,275 | 512,737 |
| Tuition Fees | 45,125 | 23,927 |
| Critical Physical Security | 47,900 | - |
| Bill 124 Planning Provision | 244,366 | - |
| Restraint Savings | - | (10,023) |
| Total Revenues | 12,332,795 | 11,149,204 |
| Surplus (Deficit) | - | - |

| Summary of Staffing | 2024-25 \$ | 2023-24 \$ |
|--|-----------------|-----------------|
| Instruction - Classroom | | |
| Classroom Teachers | 524.52 | 507.47 |
| Educational Assistants | 158.50 | 158.00 |
| Early Childhood Educators | 41.00 | 38.00 |
| Professionals & Para-professionals | 59.00 | 66.10 |
| Library & Guidance | 17.67 | 17.50 |
| Total Instruction - Classroom | 800.69 | 787.07 |
| Instruction - Non-Classroom | | |
| Principals & Vice-Principals | 35.60 | 36.03 |
| School Office | 45.00 | 44.00 |
| Coordinators & Consultants | 14.00 | 14.00 |
| Special Assignment Teachers | 8.00 | 9.00 |
| Total Instruction - Non-Classroom | 102.60 | 103.03 |
| Administration | | |
| Director & Supervisory Officers | 3.00 | 3.00 |
| Board Administration | 28.00 | 27.00 |
| Total Administration | 31.00 | 30.00 |
| Facility Operations | | |
| Administration | 11.00 | 11.00 |
| Custodial Services | 65.88 | 64.95 |
| Maintenance Services | 7.00 | 8.00 |
| Total Facility Operations | 83.88 | 83.95 |
| Total Staffing | 1,018.17 | 1,004.05 |