



REPORT TO:	Special Education Advisory Committee
	Public or In-Camera (for Board Meetings only): Public
TITLE OF REPORT:	2024-25 Revised Estimates – Special Education
PRESENTERS: <i>(list ONLY those attending the meeting)</i>	Jeff Bruce, Superintendent of Special Education Cathy Lynd, Superintendent of Business and Treasurer Sandra Macey, Manager of Financial Services
REPORT AUTHORS:	Cathy Lynd, Superintendent of Business and Treasurer Sandra Macey, Manager of Financial Services
PRESENTED FOR:	Information
Recommendations: <i>(only required when presented for approval)</i>	N/A
Purpose: <i>(include context)</i>	That members of the TVDSB's Special Education Advisory Committee review the attached Special Education November 30, 2024 Revised Estimates
Content:	<p>Revised Estimates are the Ministry required updates to the approved budget as of November 30, 2024 based on actual enrolment at October 2024 and projected March 2025 enrolment. Revised estimates also include updated cost projections along with additional Responsive Education Programs funding and other grants and associated expenses that were not known at approved budget.</p> <p>A summary of the special education revised estimates as of November 30, 2024 and information on the changes to the 2024-25 special education revised estimates compared to the 2024-25 special education approved budget is as follows:</p> <p>Summary of Changes 2024-25 Revised Estimates Compared to 2024-25 Approved Budget</p> <p>2024-25 Revised Estimates Special Education Deficit</p> <ul style="list-style-type: none">• The 2024-2025 special education revised estimates deficit is \$2,069,824, a decrease of \$1,231,087 compared to approved budget of \$3,300,911.• The 2024-25 revised estimates deficit decrease is largely related to the decrease in compensation costing to reflect actual staffing costs at a lower average compared to projected costs included in approved budget.

Enrolment

- Enrolment is a key driver in many grants and factors into the overall change in special education revenues.
- Based on actual enrolment as of October 31 and projected enrolment for March 31, 2024-2025 enrolment is projected to be lower than the approved budget by approximately 812 average daily enrolment (ADE) –151 ADE elementary and 661 ADE secondary
 - A decrease of 838 pupils of the board (funded through Ministry of Education) and
 - Offset by an increase of 26 other fee paying pupils
- The difference in elementary enrolment can be primarily explained by a decreased Junior Kindergarten intake rate as compared to previous years. The birth-to-student rate decreased by 1.77% below the 3-year historical average of 71.54%. This resulted in fewer Junior Kindergarten students than expected. In addition, the continued slowdown in development contributed to lower enrolment numbers.
- The difference in secondary enrolment can be attributed to the slowdown in housing construction and reduced retention
- Note that actual enrolment has increased year over year, but by a smaller margin than projected

Revenue

- Total special education revenues increased \$4,036,366 as compared to 2024-25 approved budget.
- R1 is the Special Education Fund – Per Pupil Allocation (SEF). The increase in SEF of \$4,272,035 is largely a result of benchmark funding updates for collective agreement increases and Bill 124 remedy increases, offset by a reduction due to the enrolment decrease compared to budget.
- R4 is the Differentiated Needs Allocation (DNA). The DNA allocation provides funding to address the variation among school boards with respect to students with special education needs and school boards' abilities to meet those needs due to geographic, linguistic, and sociodemographic factors. This increase of \$3,207,266 is a result of an update to the Ministry's funding regulation table.
- R5 is the Special Incidence Portion (SIP) allocation which supports pupils who require more than two full-time staff to address the health and safety needs of both the students who have extraordinarily high needs related to their disabilities and/or exceptionalities and others at the school. This allocation has increased \$341,413 compared to the 2024-25 approved budget based on updated Ministry table amounts.
- R7 is Other Enveloped and Restricted Grants. This represents the Restricted Grants within the Core Education Funding,

	<p>Responsive Education Program (REP) Funding and other grants. This funding increased \$229,322 compared to approved budget largely due to additional REP funding included at revised estimates. A corresponding expense increase is included in E7.</p> <ul style="list-style-type: none"> • R9 – Pupils in Special Education Classrooms allocation increased \$732,029 largely as a result of benchmark funding updates for collective agreement increases and Bill 124 remedy increases, and an increase in enrolment in special education classrooms compared to budget. • R11 - Benefits Trust Funding Allocation provides funding for health and dental benefits for staff that support special education and has decreased \$351,079 compared to budget. • R12 - Supports for Students Fund is the centrally negotiated fund which supports the learning needs for students. This fund increased \$792,681 as a result of benchmark funding updates for collective agreement increases and Bill 124 remedy increases. • R14 – Bill 124 Remedy Provision was an estimate of the provision for remedy agreements related to Bill 124 and collective agreements. As agreements are now in place, benchmarks have been updated in the 2024-25 revised estimates, and the estimate has been removed. <p>Expenses</p> <ul style="list-style-type: none"> • Total special education expenses increased \$2,805,279 compared to approved budget. • E1 – Permanent Teacher compensation increased \$3,635,661. This increase is largely due to collective agreement increases not known at approved budget. • E2 – Occasional Teacher compensation increased \$166,102 due to collective agreement increases and increased usage trends. • E3 – Educational Assistants (EA) compensation expense decreased \$770,802 to reflect lower average salaries compared to approved budget. • E4 – Coordinators/Consultants compensation expense increased \$138,044 largely due to collective agreement increases not known at approved budget. • E5 – Professional/Para-Professional compensation decreased \$725,588 due to a revised costing to reflect lower average salaries compared to approved budget. • E7 – Other Enveloped Grants increased \$229,322 largely due to additional REP expenses included at revised estimates and is offset by an increase in revenue. • E9 – Department Operating Expenses increased \$105,432 largely due to the addition of expenses for software that
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	measures comprehensive listening, speaking, reading, and math skills. This expense was unknown at approved budget.
Financial Implications:	N/A
Timeline:	N/A
Communications:	N/A
Appendices:	2024-25 Revised Estimates Special Education Projected Deficit

Connection to Strategic Directions:

We value students' individual educational paths and provide the tools and resources necessary for student achievement including students with special education needs: Choose an item.

To support student achievement, our schools and workplaces must be safe spaces for all: Choose an item.

Our goal is to become Ontario's leader in education by fostering a culture of innovation and excellence: Choose an item.

To inform our decision-making, we will build positive, trusting relationships across our district by increasing community engagement that is accessible, accountable, and transparent: Choose an item.

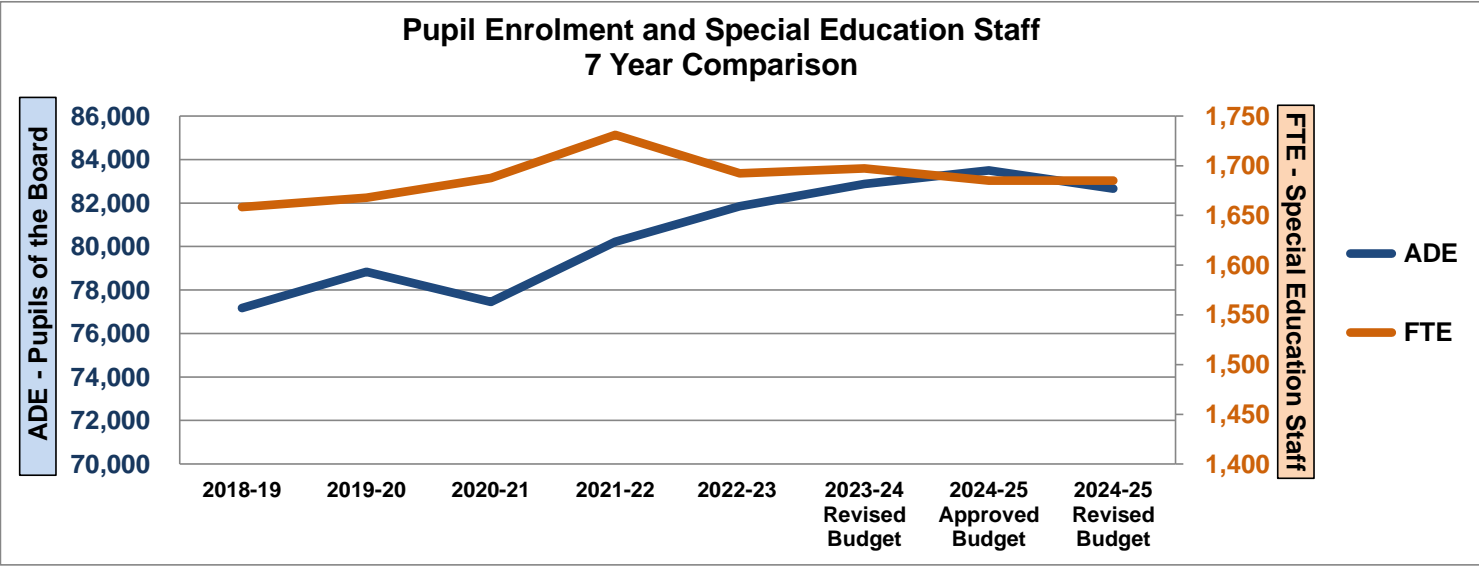
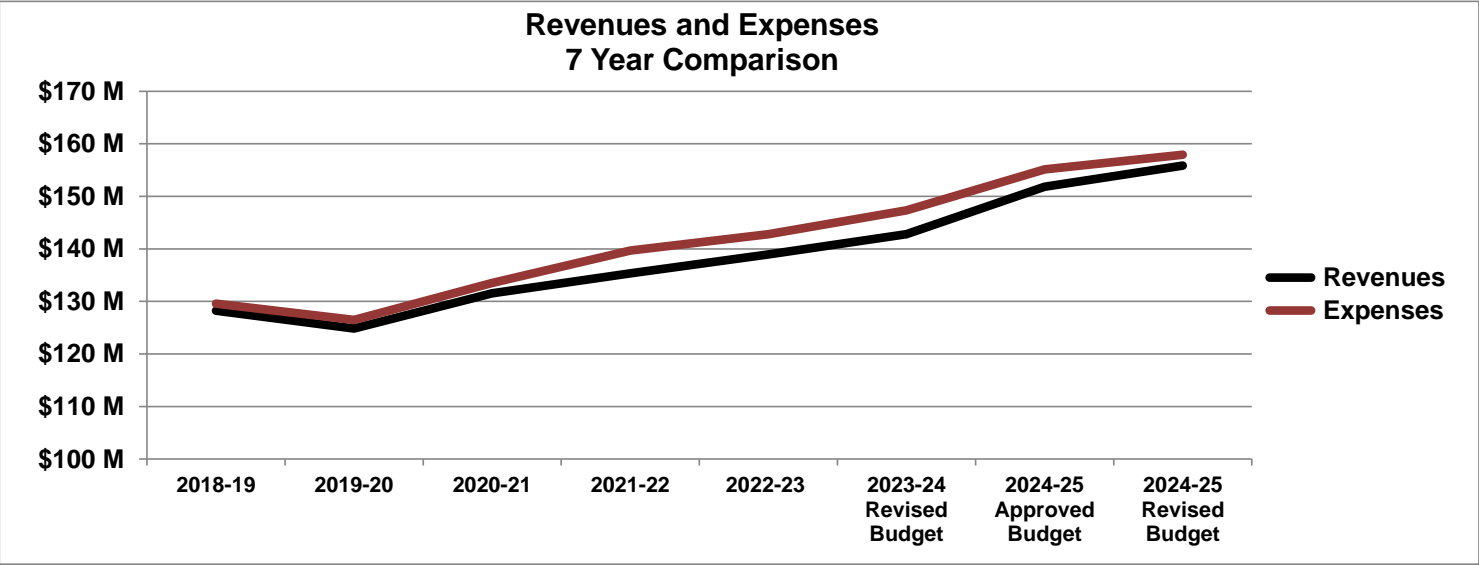
2024-25 Revised Estimates
Special Education Projected Deficit
Special Education Advisory Committee (SEAC) - March 3, 2025

	2024-25 Approved Budget	2024-25 Revised Estimates	Increase/ (Decrease)
Average Daily Enrolment - Pupils of the Board	83,500	82,662	(838)
Revenues			
R1. Special Education Fund - Per Pupil Allocation (SEF-PPA)	71,544,963	75,816,998	4,272,035
R2. Specialized Equipment Allocation (SEA) - Per Pupil	4,466,834	4,424,021	(42,813)
R3. Specialized Equipment Allocation (SEA) - Claim Based	800,000	860,423	60,423
R4. Differentiated Needs Allocation (DNA)	48,326,650	51,533,916	3,207,266
R5. Special Incidence Portion (SIP)	1,480,678	1,822,091	341,413
R6. Behaviour Expertise	1,143,247	1,175,319	32,072
R7. Other Enveloped and Restricted Grants	2,139,036	2,368,358	229,322
R8. Education and Community Partnership Programs (ECPP)	4,136,989	4,052,964	(84,025)
R9. Pupils in Special Education Classrooms Allocation	5,140,565	5,872,594	732,029
R10. Maternity Leave & Sick Leave Allocation	129,978	110,463	(19,515)
R11. Benefits Trust Funding Allocation	2,897,091	2,546,012	(351,079)
R12. Supports for Students	3,662,952	4,455,633	792,681
R13. 2023-24 Deferred Revenue	783,288	819,951	36,663
R14. Bill 124 Remedy Provision	5,170,106	-	(5,170,106)
Total Revenues	151,822,377	155,858,743	4,036,366
Expenses			
E1. Permanent Teacher Compensation	59,931,601	63,567,262	3,635,661
E2. Occasional Teacher Compensation	2,999,190	3,165,292	166,102
E3. Educational Assistants Compensation	64,544,150	63,773,348	(770,802)
E4. Coordinators/Consultants Compensation	1,749,351	1,887,395	138,044
E5. Professionals/Para-Professionals Compensation	11,387,222	10,661,634	(725,588)
E6. Behavioural Expertise	1,092,022	1,098,842	6,820
E7. Other Enveloped and Restricted Grants	2,139,036	2,368,358	229,322
E8. Education and Community Partnership Programs (ECPP)	4,136,989	4,052,964	(84,025)
E9. Department Operating Expenses	1,616,727	1,722,159	105,432
E10. Specialized Equipment Allocation (SEA) - Per Pupil	4,700,000	4,743,890	43,890
E11. Specialized Equipment Allocation (SEA) - Claim Based	800,000	860,423	60,423
Total Expenses	155,096,288	157,901,567	2,805,279
Projected Deficit	(3,273,911)	(2,042,824)	1,231,087
Mental Health	27,000	27,000	-
Projected Deficit	(3,300,911)	(2,069,824)	1,231,087

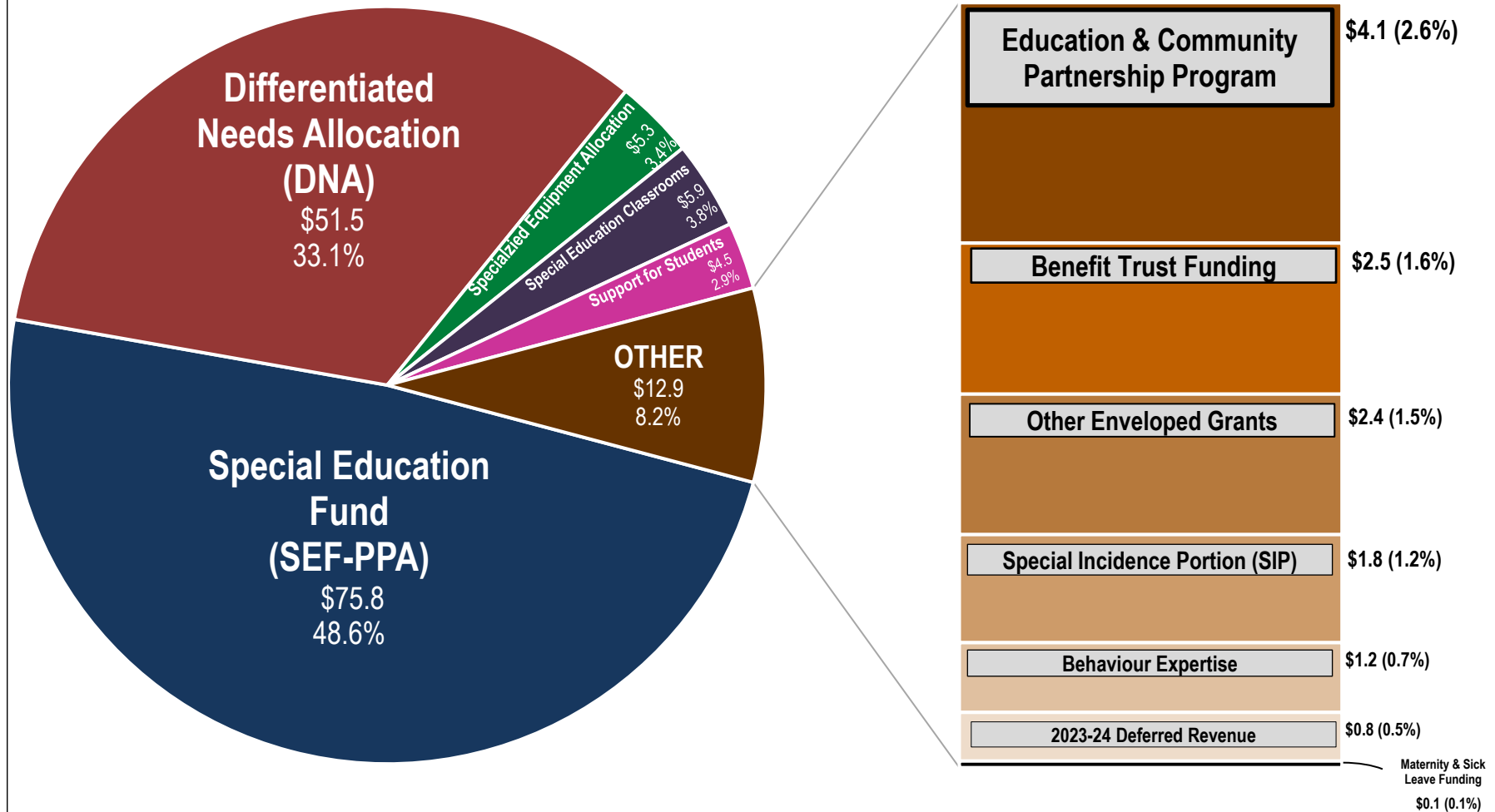
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	ADE	Change from Prior Year	*FTE	Change from Prior Year	Revenues	Expenses	Deficit
2018-19	77,170	1.9%	1,658	9.4%	128,228,112	129,577,344	(1,349,232)
2019-20	78,837	2.2%	1,668	0.6%	124,842,747	126,476,083	(1,633,336)
2020-21	77,451	-1.8%	1,688	1.2%	131,559,677	133,537,024	(1,977,347)
2021-22	80,220	3.6%	1,731	2.6%	135,346,930	139,701,816	(4,354,886)
2022-23	81,852	2.0%	1,692	-2.2%	138,935,707	142,820,978	(3,885,271)
2023-24 Revised Budget	82,880	1.3%	1,697	0.3%	142,807,030	147,321,585	(4,514,555)
2024-25 Approved Budget	83,500	2.0%	1,685	-0.4%	151,822,377	155,123,288	(3,300,911)
2024-25 Revised Budget	82,662	-1.0%	1,685	0.0%	155,858,743	157,928,567	(2,069,824)

*Includes all Special Education Staff except for ECPP



Special Education Revenues
2024-25 Revised Estimates
(in Millions)



Special Education Expenses
2024-25 Revised Estimates
(in Millions)

