**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**

**Report No.:** 15
**Date:** February 24, 2025

**TO:** Chair and Members of the
Superior-Greenstone District School Board

**FROM**: Alex Marton, Superintendent of Business

**SUBJECT**: Board Estimates Process for 2025-2026

**STRATEGIC PRIORITY**: Culture of High Expectations & Inclusivity

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## ***Background***

The Education Act ("The Act") outlines the financial reporting requirements assigned to a school board. Every board, prior to the beginning of each fiscal year, shall prepare and adopt estimates of its revenues and expenditures for the fiscal year.

In accordance with s. 231(1) of the Act, a board shall not have an in-year deficit that is greater than the lessor of (a) the board's accumulated surplus for the previous fiscal year OR (b) 1% of the board's operating revenue for the fiscal year. If the expected deficit exceeds the calculated amount, as determined above, then approval of the Minister is required.

## ***Current Situation***

The estimates adopted by the Board are to be submitted to the Ministry of Education no later than June 30, 2025. Failure to meet this deadline may result in the disruption of grant cash flow to the school board.

Input to the budget will be sought from several sources to identify the needs of the district:

- Parent Involvement Committee
- Special Education Advisory Committee
- Indigenous Education Advisory Committee
- School Councils
- Department and school consultation
- Facility Conditions Index
- Budget Survey

The Budget Survey captures direct input from parents, staff, students, and community stakeholders on priority areas.

School Administrators and Department Managers are expected to monitor their budgets during the fiscal year. In addition, interim reports are presented to the Board throughout the 2025-26 year. Finally, the Board will be updated on actual enrolment in January and April.

***Next Steps***

The estimates process is outlined below for your information. While every effort will be made to adhere to the attached schedule, adjustments may be required.

| DATE | TASK |
|---|---|
| February | • Principals submit kindergarten enrolment estimates to Superintendents (SOEs)<br>• Business Services sends enrolment projections for Principal review<br>• Superintendent of Business provides Managers with draft department budget forms<br>• Budget Survey is released |
| March | • Principals finalize enrolment projections with Business Services<br>• Facilities, IT and Special Education leaders meet with Principals to prepare Capital Budget<br>• Department budgets submitted to the Superintendent of Business<br>• Ministry of Education releases the Core Ed Report 2025-26 |
| March/April Board Meeting | • Superintendent of Business presents Core Ed Update Report |
| April | • Senior Team prepares a list of priorities for budget consideration<br>• Superintendent of Business presents budget update to PEC, SEAC<br>• Superintendent of Business compiles the budget survey responses<br>• Enrolment projections verified by Superintendent of Business<br>• Facilities presents Capital budget to Senior Administration for review<br>• Superintendent of Business provides Principals with school operational budgets<br>• Senior Team assigns Priorities and Partnership Fund grants<br>• Senior Team reviews non-union and PVP staffing |
| April Special Board Meeting | • SOEs present Preliminary Elementary and Secondary Teacher Staffing Reports |
| April Board Meeting | • Superintendent of Business presents Preliminary Enrolment Report<br>• SOEs present Elementary and Secondary Teacher Staffing Reports |
| May | • Senior Administration reviews system priorities and reviews draft budget |
| May Board Meeting | • SOE presents ESS Staffing Report |
| June Board Meeting | • Superintendent of Business presents Budget Report for approval |

***Administrative Recommendations***

*That the Superior-Greenstone DSB receive Report No.15, Board Estimates Process for 2025-2026 for information.*

Respectfully submitted by:

Alex Marton, Superintendent of Business