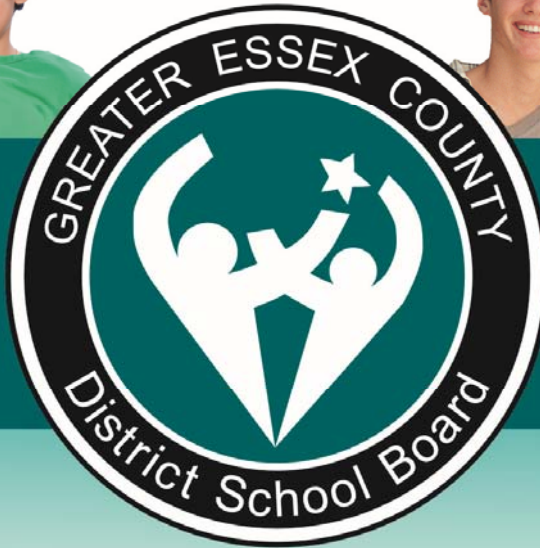


We have **BIG** plans



*for your
LITTLE
one*



*and for a
GREAT
future!*

GREATER ESSEX COUNTY District School Board

451 Park Street West, P.O. Box 210

Windsor, Ontario N9A 6K1

(519) 255-3200

www.publicboard.ca

2022-2023

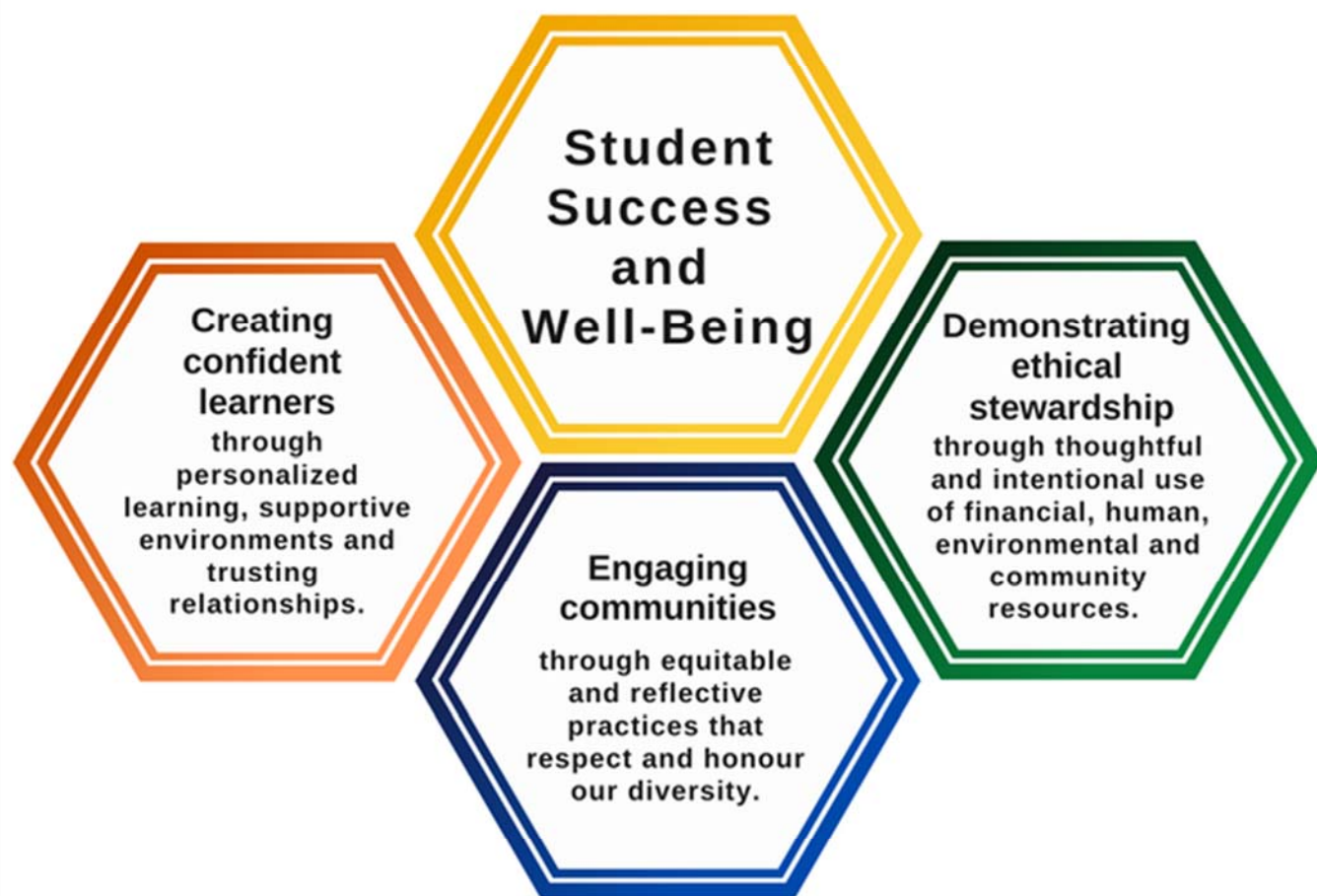
Approved June 20, 2022



Greater Essex County District School Board | **Strategic Priorities**

VISION

Building Tomorrow Together



MISSION

Leading excellence in public education by creating confident learners, engaging diverse communities and demonstrating ethical stewardship.

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1 Introduction

1.1 Trustees



Julia Burgess
Town of Essex, Town of Kingsville



Sarah Cipkar
Windsor Wards 3, 4 and 10



Cathy Cooke – Vice-Chairperson of the Board
Windsor Wards 5, 6, 7 and 8



Alan Halberstadt
Windsor Wards 3, 4 and 10



Alicia Higgison – Chairperson of the Board
Town of Lakeshore, Town of Tecumseh



Ron Le Clair
Town of Amherstburg, Town of LaSalle



Aimee Omstead
Town of Leamington, Pelee Island



Linda Qin
Windsor Wards 1, 2 and 9

Role of the Trustee

Trustees are members of the school board. They provide an important link between local communities and the school board, bringing the issues and concerns of their constituents to board discussions and decision making. Trustees are elected every four years during municipal elections.

Under the law, only the elected board has the power to make decisions. Trustees do not have individual authority, but do have an important role to play as members of the board, including:

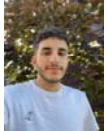
- working in partnership with school councils;
- explaining the policies and decisions of the board to community residents; and
- supporting and encouraging public education



Dr. Jessica Sartori
Windsor Wards 1, 2 and 9



Gale Hatfield
Windsor Wards 5, 6, 7 and 8



Malek Mekawi
Student Trustee - City



Paige Hawkins
Student Trustee - County

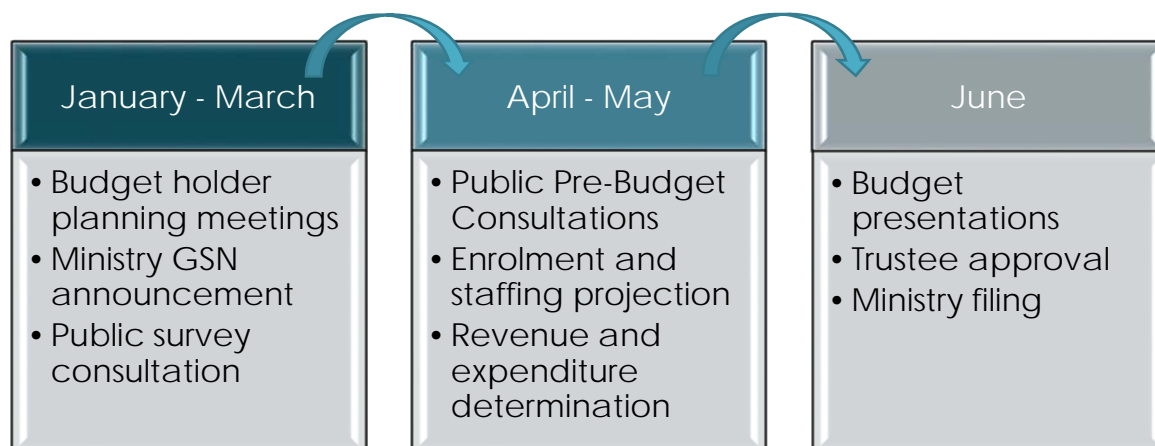
1.2 Administration

Erin Kelly	Director of Education
Shelley Armstrong	Superintendent of Business and Treasurer
Todd Awender	Superintendent of Education – School Development and Design
Josh Canty	Superintendent of Education – Student Success and Alternative Education and Equity
Dr. Jeff Hillman	Superintendent of Education – School Effectiveness/Parent Engagement
Vicki Houston	Superintendent of Human Resources
Dr. Clara Howitt	Superintendent of Education – Program and Professional Learning
Chris Mills	Superintendent of Education – Elementary Staffing and Information Technology
Sash Querbach	Superintendent of Education – Student Well-Being (Safe Schools, Healthy Schools, Mental Health)
Ros Salvador	Human Rights and Equity System Advisor
Mike Wilcox	Superintendent of Education – Special Education

1.3 Budget Process & Format

The preparation of the 2022-23 budget is the responsibility of Senior Administration. It has been prepared in compliance with applicable legislation, Canadian generally accepted accounting principles (GAAP) established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants (CPA) of Canada as well as internal policies and procedures.

The Budget process generally follows a six (6) month timeline as follows:



School boards, under PSAB requirements, must approve both an operating budget and a capital budget as separate budgets. Revenues and expenses from School Activities (fundraising) are included in the operating budget.

The capital budget includes only those grant revenues identified as capital (including school renewal, new school funding) along with asset purchases that meet the definition of a tangible capital asset. The capital assets (buildings, furniture and equipment, large dollar renewal items, etc.) are capitalized on the balance sheet (also called statement of financial position). The related capital grant is also recorded on the balance sheet as Deferred Capital Contributions (DCC).

An amortization expense is recorded in the operating budget. This is the term used for expensing, charging or writing off the cost of a tangible asset (i.e. buildings, roofs, furniture and equipment, etc.). It is also referred to as "depreciation". The purpose is to reflect the reduction in the book value of the asset due to usage and/or obsolescence. Instead of expensing the tangible capital asset the year it is purchased, it is expensed over its useful life, ranging from 5 to 40 years, depending on the type of asset.

The related capital grant (DCC) is also amortized into income on the same basis. For Ministry of Education supported capital purchases, the amortization expense equals the amortization of DCC and there is no effect on the year-end surplus (deficit). Amortization expense is greater than the amortization of DCC for capital assets funded by the Board on a yearly basis (not funded up front) because some older building projects, such as LaSalle Public School, were not funded through capital grants.

1.4 Budgeting for Strategic Priorities

Strategic alignment of resources to district goals is paramount in ensuring funding is spent advancing the best interest of all stakeholders. The strategic priorities of the board are considered throughout the entire budget process. Budgeting for strategic priorities is reviewed in detail through the budget memo. This section provides a preface of additional and continued investments in 2022-23 as it directly relates to the Board's strategic priorities of supporting student success and well-being.



1.4.1 Diversity, Equity and Inclusion

On May 25, 2022, the Board released its Dismantling Anti-Black Racism Strategy which identifies five priorities which the Board will conscientiously and rapidly implement to address the inequities experienced by Black students, staff and their families. The implementation of the Dismantling Anti-Black Racism Strategy will be completed over the coming five years, commencing with the 2022-23 school year. The Dismantling Anti-Black Racism Strategy may be found on the Board's website or through the link below:

<https://www.publicboard.ca/en/family-and-community-support/dismantling-anti-black-racism-strategy.aspx>

To support the first year of the implementation of the Dismantling Anti-Black Racism Strategy, the 2022-23 budget includes the following investments (compared to the 2021-22 Budget):

- 1.0 FTE Graduation Coach to address service delivery gaps and to facilitate the engagement, well-being and academic achievement of Black students (total of 5.0 FTE);
- 2.0 FTE Create Your Future Advisors (CYFA) (total of 4.0 FTE);
- Director's Contingency of \$500,000 to support the following:
 - Consulting fees for an Employment Systems Review;
 - Consulting fees for a Student Census;
 - Consulting fees for a review of Police programs in schools;
 - Professional development and training for all staff.

The 2022-23 Budget contains investments for other diversity, equity and inclusion initiatives to support students and staff as follows (compared to the 2021-22 Budget):

- 1.0 FTE Human Rights and System Equity Advisor position, which is part of the Senior Administration Team;
- 1.0 FTE Equity Teacher Consultant;
- 1.0 FTE LGBTQ2S+ Social Worker;
- 1.0 FTE Indigenous Graduation Coach to improve student enrichment in Indigenous culture and history.

In total, excluding the Director's Contingency, approximately \$1.1 million is included in the 2022-23 budget for Diversity, Equity and Inclusion initiatives.

1.4.2 Mental Health

Recognizing the impact of COVID-19 on student mental health, the Ministry has provided funding to promote positive mental health through the Supporting Students Mental Health Allocation. The 2022-23 Budget, through an increase in funding of \$425,000, supports the importance of the continued learning and well-being of students with the following new investments (compared to the 2021-22 Budget):

- 1.0 FTE Well-Being Teacher;
- 1.0 FTE Applied Behaviour Analyst (ABA) Facilitator;
- 1.0 FTE Behaviour Analyst (BA);
- 1.0 FTE Social Worker to support Student Mental Health and Well-Being;
- Additional \$50,000 investment in Mental Health supplies/resources.

There will be a full time ABA and BA that provide support to early years programs (Kindergarten to Grade 3). Also, a portion of the budgeted Social Worker staffing supports will be assigned to early years.

In total, approximately \$4.8 million is included in the 2022-23 budget for Mental Health initiatives.

The 2022-23 budget contains other investments which supports the strategic priorities of the Board as noted in the following sections.

1.4.3 Creating Confident Learners



- 63.0 FTE additional special education supports to assist with student needs.
- 16.0 FTE additional Jordan Principal Educational Assistants to provide direct support to Indigenous Students (35.0 FTE Total in the 2022-23 Budget).
- Additional \$355,000 in supplies and equipment for students with special education needs.
- 7 new GAINS classrooms located at Dougall Public School, Dr. David Suzuki Public School, Essex Public School, Legacy Oak Trail Public School, Queen

Elizabeth Public School, Southwood Public School and West Gate Public School.

- 2 new STEPS classrooms at Riverside Secondary School and 1 new STEPS classroom at Westview Freedom Academy.
- Investment of \$1.5 million for Tutoring Supports to address impacts of the COVID-19 pandemic.

1.4.4 Engaging Communities



- Continuous improvements in social media and website presence;
- A new Board website was launched in 2021-22 to improve communication and to provide better accessibility of information; ongoing enhancements and improvements will continue for 2022-23;
- Investments in the area indigenous education, diversity / equity / inclusion and Anti-Black racism

(refer to Section 1.1.1 and 1.1.2) to improve engagement with respective communities;

- Refinements to the 2022-23 public budget survey to facilitate feedback from the community as part of its budget development process and to determine what stakeholder groups value;
- The GECDSB hosted a virtual Public Budget Consultation Presentation on March 29, 2022 to provide an overview of the current budget, budget planning process and considerations for the 2022-23 budget.

1.4.5 Demonstrating Ethical Stewardship



- Investment of \$100,000 for renaming and/or rebranding schools;
- Development of a Climate Action Plan and continued focus on the use of board resources in an environmentally sustainable manner;
- Development of a balanced budget;
- Maintaining a healthy accumulated surplus to address unanticipated expenditures (see section 7).

1.5 Budget Survey

The GECDSB community was invited to participate in an online survey between February 15 and March 31 inclusive. This is the second year in which a public budget survey was made available. The Board enhanced the 2022-23 budget survey by introducing open-ended questions, providing an extended timeline for participants to respond and using specifically worded questions to solicit feedback on the Board's strategic priorities. In total, 810 responses were received (825 responses in the prior year). The response rates were consistent with the prior year despite a more aggressive social media campaign. However, the open-ended questions resulted in more detailed responses and provided additional feedback to Administration.

The survey was promoted on the Board's website, Edsby, social media platforms (Facebook, Instagram, Twitter), at Public Board meetings and through a media release. The Board was able to generate a reach of 9,384 when promoting all budget consultation content.

The survey was distributed via email to all staff and various community partnership groups. The survey was also shared with the Indigenous Education Advisory Committee (IEAC), the Special Education Advisory Committee (SEAC), the Anti-Black Racism Advisory Committee (ABRAC) and the Greater Essex County Parent Involvement Committee (GECPIC).

Response rates by group as summarized in the table below:

Respondent Group	Count	Percentage
Parent/Guardian	280	29.6%
Student	137	14.5%
Staff Member	452	47.8%
Community Member	66	7.0%
Community Partner	10	1.1%
Other (GECPIC)	1	0.1%
Total *	946	100%

* The total number of respondents (946) exceeds the total number of responses (810) since individuals could be part of multiple groups (e.g., parent/guardian and staff).

On May 3, 2022 a detailed budget consultation survey report was presented to the Trustees at the public board meeting. The survey highlighted initiatives where respondents felt there were insufficient funds allocated. The top areas of concern identified were:

- Mental Health and Well-Being – Students and Staff
- Arts (Visual Arts, Music, Drama)
- Technology Resources
- Outdoor Education

While funding is limited and certain funding has enveloping provisions which restrict how the funding is used, the board has reviewed and considered all public consultation feedback in the development of the budget. In response to the top four areas identified in the budget consultation survey for further investments, the 2022-23 budget reflects the following investments:

1.5.1 Mental Health and Well-Being – Students and Staff

The Board recognizes the significant impact of COVID-19 on student and staff mental health. Additional funding has been provided by the Ministry in this area. Reflected in the 2022-23 budget are 4.0 FTE additional staffing supports and \$50,000 to address student mental health and well-being. This investment is

detailed in section 1.4.2. Despite declining enrolment, the Board has maintained all staffing supports and budgets related to mental health. The 2022-23 budget includes 17.0 FTE Social Workers, 8.5 FTE Psychologists, 1.0 FTE Re-engagement Attendance Counsellor, 5.0 FTE Behavioural Analysts, 4.0 FTE Applied Behavioural Analyst Facilitators, a Well-Being Teacher Consultant and a Mental Health Lead. Also, there is approximately \$400,000 available in the budget for supplies, services and professional development specific to the mental health of staff and students.

The Board continues to invest in Employment Assistance Programs (EAP) for all staff. Approximately \$235,000 is included in the 2022-23 budget to fund EAPs. The Board has contracted the School Boards' Co-operative Inc. (SBCI) to complete annual staff surveys to assess the effectiveness of the Board's EAP. The Board has formed a Mental Health Advisory Committee which will monitor on-going mental health initiatives, identify issues related to Mental Health, gather and evaluate related information and recommend action to senior leadership. A Mental Health and Resilience Policy was developed and will be reviewed by the Board in June for implementation in the fall.

In total, approximately \$4.8 million is included in the 2022-23 budget for this priority, which includes the cost of staffing supports.

1.5.2 Arts (Visual Arts, Music, Drama)

The programming budget has been increasing by approximately \$200,000 to allow for additional resources for schools. In 2022-23, the Board will allocate \$3.8 million to schools of which a portion is used for the Arts.

1.5.3 Technology Resources

The Board is committed to ensure students and staff have access to the technology they require to be successful. Over the past 2-3 years significant investment have been made in the area of information technology:

- The Board introduced a teacher laptop program to ensure all teachers are equipped with Board provided technology. This also helped to free up devices in the schools for students.
- Over the last year, wireless access points have been installed in each classroom to ensure reliable connectivity and access to online resources.
- A new Board website was launched in 2022 and continues to be enhanced.

- In 2022-23 the Board will be continuing to upgrade technology in school labs and will be piloting a program to enable student access to lab resources from home.
- Any students who have taken part in virtual learning in past years or in the up-coming year will be equipped with board provided technology.
- Privacy and security features have been improved for end-user devices to protect confidential information.
- Over the past 4 years, the Board made significant investments in its broadband network by installing two separate internet connections in each school to ensure access is not disrupted should one of the networks have an unexpected outage.

Overall, the Board has an information technology budget of approximately \$6.2 million which is consistent with the prior year.

1.5.4 Outdoor Education

During the COVID-19 pandemic, many outdoor education programs were postponed and/or cancelled. As restrictions have lifted, the Board has ensured the 2022-23 budget reflects as strong commitment to Outdoor Education. Specifically, an amount of \$308,000 is included in the budget for various outdoor education programming (i.e. Fighting Island). The budget also includes approximately \$315,000 to support athletic programming, transportation and outdoor athletic events. In 2022-23, the Board will allocate \$3.8 million to schools of which a portion is used for outdoor programming activities.

1.6 Overview of the Funding Formula

The current funding system for education is intended to provide a fair allocation for all students wherever they live in Ontario. The formula aims to:

- Operate in a fair and non-discriminatory manner between the public and Catholic boards in both the English-language and French-language systems;
- Provide funding to maintain schools and to build new schools where they are needed;
- Allow boards some flexibility to decide how funds will be allocated to programs and supports, and among schools;

- Restrict how boards spend money in some specific areas (e.g. to protect funding for capital and special education, and limit spending on board administration); and
- Promote school board accountability by ensuring that boards report consistently and publicly on how they spend their allocations.

Sources of Funding include:

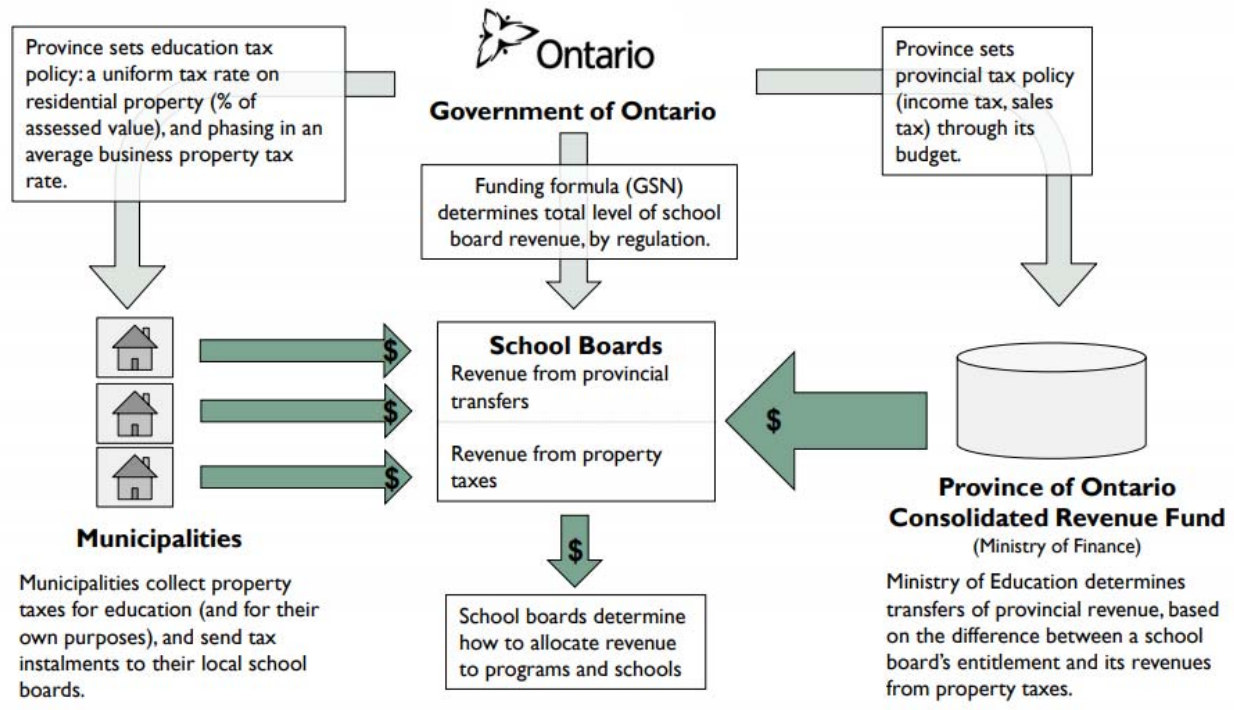
- Ministry of Education – Grants for Student Needs (GSN);
- Ministry of Education – Priorities and Partnerships Fund (PPF)
- Ministry of Education – Capital Funding;
- Educational Development Charges (EDCs);
- Other Ministries – Ministry of Labour, Training and Skills Development;
- Ministry of Citizenship, Immigration and International Trade (MCIT);
- Other sources – fundraising, interest, energy rebates, etc.

Under the current education funding system, the province sets the total allocation amount using the formulas in the GSN, known as “the funding formula”.

The Board’s GSN allocation comes from two (2) sources:

1. Education Property Tax: Collected by the municipality with rates set by the Ministry of Finance;
2. School Board Operating Grant (SBOG): funding provided to boards by the Province to cover the difference between the property tax collected and the total allocation as determined by the funding formula.

The following chart illustrates the flow of the funding formula.

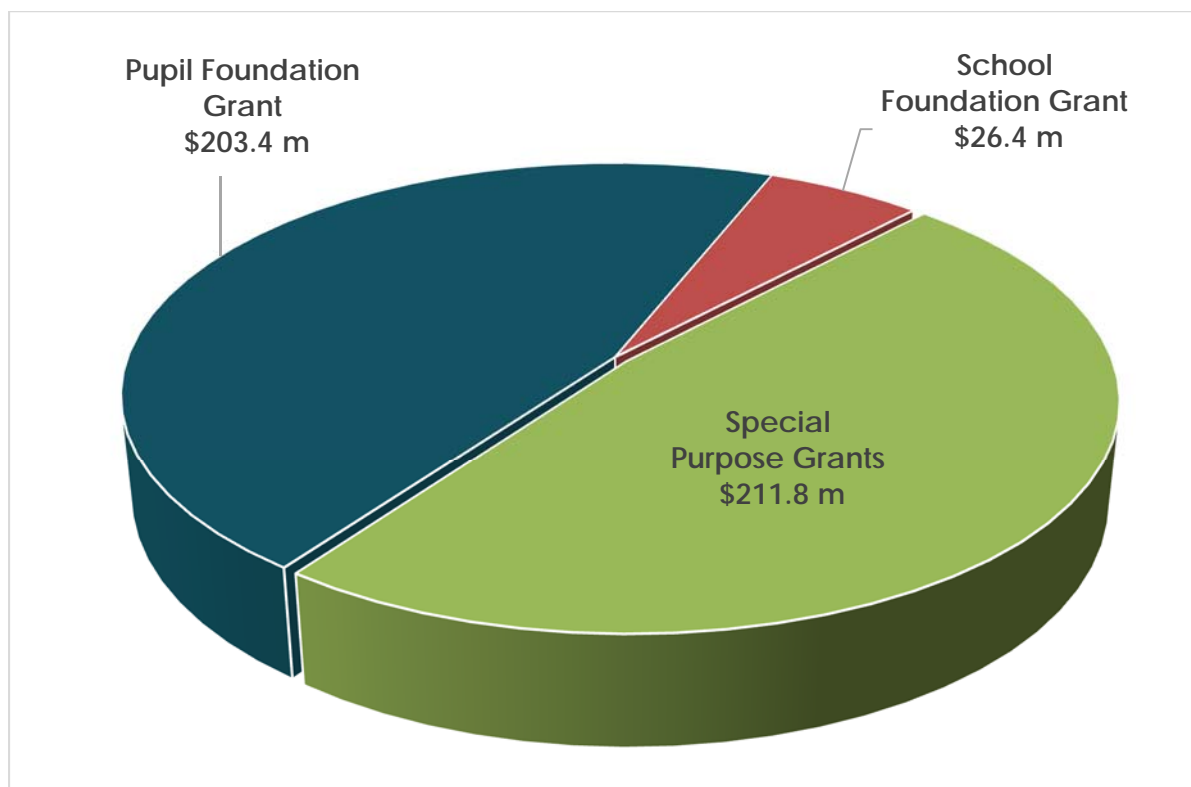


The 2022-23, GSN consists of the following components, which is consistent with the prior year:

1. a Pupil Foundation Grant;
2. a School Foundation Grant, and
3. Sixteen (16) special purpose grants.

The foundation grants cover the basic costs of education (primarily funded based on enrolment) and the special purpose grants address the unique needs of the students, schools and school boards related to location, student and school needs, and a board's demographic profile.

The 2022-23 grant allocations through the GSN (excluding other sources) is shown below. The Pupil Foundation Grant represents over half of the GSN.



For 2022-23, the operating allocations are as follows:

Grant	Amount (in 000's)
Pupil Foundation Grant	203,400
School Foundation Grant	26,414
Special Education Grant	54,547
Language Grant	13,618
Indigenous Education Grant	3,556
Geographical Circumstances Grant	364
Learning Opportunities Grant	9,754
Mental Health and Well-Being Grant	2,467

Grant	Amount (in 000's)
Continuing Education and Other Programs Grant	1,042
Cost Adjustment and Teacher Qualification Grant	48,851
Student Transportation Grant	14,123
Declining Enrolment Adjustment	753
School Board Administration and Governance Grant	10,009
Program Leadership Grant	1,000
Support for Students Fund	3,797
School Facility Operations and Renewal Grant	36,867
Debt Service Support (Interest Portion)	5,838
COVID-19 Learning Recovery Fund	5,199
TOTAL OPERATING GRANT ALLOCATIONS	441,599

1.7 Budget Risk Areas

1.7.1 **Global Pandemic (COVID-19) Budget Implications**

Over the past two years, the COVID-19 pandemic has had a significant impact on the delivery of education.

For a portion of the 2021-22 school year, many COVID-19 restrictions were still in place. Schools were closed by the Provincial Government for in-person learning for a two-week period in January 2022, subsequent to the winter holidays. In March 2022, based on the direction of the Ministry of Education, restrictions started to be phased out. However, health and safety measures including ventilation measures and frequent cleaning of high-touch surfaces have remained unchanged. The prior year budget highlights the unpredictability caused by the ongoing COVID-19 pandemic.

In preparation for the 2022-23 school year, the draft budget includes the following basic assumptions:

- Schools will remain open for the full 2022-23 school year;
- A remote learning option will be available to students;
- All classes will operate in a format based on a regular school day;
- Enhanced ventilation measures and frequent cleaning of high-touch surfaces will continue.

At this time it is unknown what other health and safety protocols will be required. The Board continues to follow guidance from the Ministry and the Windsor Essex County Health Unit ("WECHU") to inform decisions. The health and safety of students and staff is the foundation for all decisions.

On February 17, 2022 the Ministry issued a 5-point action plan for learning recovery. This plan includes the following steps:

1. Measure and Assess;
2. Strengthen Numeracy and Literacy Skills;
3. Focus on student resilience and mental well-being;
4. Deliver Comprehensive Tutoring Supports; and
5. Modernize Education.

The global pandemic continues to require boards to be flexible and pivot to alternative learning models, as circumstances warrant it. Boards have been advised to be diligent in managing costs and to carefully review all discretionary program spending in their 2022-23 school year budgets. The Ministry requires boards to offer remote learning options for all students effective September 1, 2022. At the time of budget preparation, the board had not finalized the remote learning model nor surveyed students and families on their choice of learning model. As such, expenses associated with remote learning are not included in the budget. These costs will be considered in the revised budget in the fall.

A diligent and conservative approach to budgeting has been the Board's approach over the past years, including 2022-23.

As discussed, the pandemic continues to present a significant risk to the budget. The senior leadership team will continue to monitor the financial impact it may have on the 2022-23 school year. Once incremental expenses and in-year reallocations, if any, have been determined, the impact on the 2022-23 budget

will be communicated and adjusted through the revised budget submitted to the Ministry in the late fall of 2022.

1.7.2 Other Budget Risks

Listed below are areas of risk affecting the budget:

- Enrolment estimates – An enrolment decline in elementary and/or secondary schools will reduce grants. Due to assumed health and safety restrictions, international student enrolment may decline greater than projections resulting in a further reduction of tuition revenues. Elementary enrolment reflects current decisions by parents on whether to homeschool or register their students in FDK. This risk may be mitigated closer to the start of the school year as parent make final decisions on learning options for their children.
- Benefits transformation – All active employee groups have transitioned to their respective Employee Health Life Trust (EHLT). Retirees have not yet transferred to an EHLT and it is undetermined when this will occur. The cost of maintaining locally negotiated benefit plans for retirees is significant and additional one-time costs could be incurred that are not budgeted. The GSN includes a government contribution and stabilization funding amount of \$4.0 million (\$4.1 million in 2021-22) to assist with the enhancements and increased costs of the EHLTs. Non-statutory benefits continue to increase and assumptions (rates and amounts) are made which may differ from actual.
- Estimates for supply/replacement staff – Budgeted replacement costs for occasional teachers, educational support staff (ESS) and casual custodians represents \$11.2 million in the 2022-23 budget (\$11.2 million in 2021-22). This is considered a risk due to the current provisions in the sick and short-term leave program and the potential increase in the number and cost of replacement staff required. The Board is experiencing an escalating number of cognitive-related illnesses over prior years, influenced by the impact of the COVID-19 pandemic. The 2022-23 budget does not include any increase for replacement costs over the prior year's budget. Sick leave provisions currently in effect:
 - Eleven (11) sick days allocated in 2022-23.
 - Any of the 11 sick days allocated in 2021-22 that are not used may be carried over to 2022-23; these carry-over days can only be used for the purposes of topping up the Short Term Leave and Disability Plan (STLDP).

- STLDP days (120 days in total) for illness that are being paid at 90% of an employee's annual salary.
 - The provincial agreements provide paid sick days to occasional teachers and ESS staff which presents additional unfunded costs to the Board.
- Special Education – Budgeted expenses exceed Ministry funding by \$9.1 million (\$3.8 million in 2021-22) due to the enrolment of students with increasingly complex needs, and the addition of several GAINS and STEPS classrooms in the 2022-23 year. Enrolment of additional students with special education needs will have an impact on budget projections.
- Utilities – Utility commodity costs fluctuate and must be forecasted based on the best estimation of future costs. The risks associated with utility expenses include:
 - Unpredictable weather and force majeure events, which can significantly affect utility consumption and commodity prices (e.g. unusually hot or cold weather, COVID-19 pandemic safety measures);
 - Changes in legislation relating to utility use (e.g. Carbon Tax), energy market trends and utility provider infrastructure expenses can impact commodity prices;
 - Changes in ventilation schedules and maximizing ventilation rates due to COVID-19.
 - Increased costs associated with natural gas, due to the Russian invasion of Ukraine.
- WSIB – The Board is a Schedule 2 employer under the WSIB Act and assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of the payments. As costs continue to rise and the complexity of work-related injuries increases, there is a risk that claims, and costs are greater than budgeted.
- Capital – Aging infrastructure could result in significant unforeseen expenditures. Significant renewal needs exist across the Board's facilities, totaling \$737 million, of which \$93 million is identified as urgent and \$120 million is identified as a high priority.
- Supply Chain and Commodity Prices - The economy is in an inflationary market where commodity prices have increased over 6% compared to the prior year and the demand for products / services is exceeding supply. Based on this trend, suppliers and contractors are not committing to long-

term pricing, and supply chain issues are being experienced. As a result, a negative impact to the operating and capital budget exists due to price escalation and delivery of goods and services.

- Claims, grievances and legal settlements – Due to the unanticipated nature of these claims and longer limitation periods for certain types of claims, a risk for unexpected settlements exists.
- Actuarial Assumptions – Interest and discounts rates used in the 2022-23 budget are those provided in actuarial report on employee future benefits for the fiscal year ending August 31, 2021. Actual rates may vary throughout the year resulting in increases and decreases in employee future benefit expenses.
- Collective Bargaining – Collective agreements for all union groups are scheduled to expire on August 31, 2022. Terms and conditions within the agreements are assumed to continue until new agreements are ratified. Labour disruptions may arise resulting in incremental expenses and disruptions to service.
- Provincial Election – The recent provincial election, held on June 2, 2022 may result in a cabinet shuffle, new or changed directives and changes to education funding.

1.8 Major Policy & Funding Changes and Financial Impact

On February 17, the Ministry released their annual memorandum to provide school boards with details regarding the 2022-23 GSN and its supporting regulations. Additionally, the Ministry released the Priorities and Partnerships Fund (PPF) funding projections which are over and above the GSN. At the time of budget preparation, the Board has not received its entire board-by-board allocation of PPF. Only the PPF grants that have been announced are included in the budget. These Ministry memorandums presented details on major policy and funding changes which are discussed in the following sections below. Overall, the GSN is consistent with the prior year.

1.8.1 Pupil Foundation Grant



The salary benchmarks throughout the GSN have been increased by one per cent (1.0%) excluding the Director and Senior Administration Staff. This funding increase is directly offset by increased salary expenses. Also, the online and in-person learning credit load benchmarks are being updated for the second year of a multi-year

phase in. The benchmarks will change to 7.5 credits per pupil, split between online learning (0.15) and in-person learning (7.35). This funding change assumes that 15% of secondary students will take one on-line course in 2022-23 and where the class size average will be 30:1. The impact of these benchmark changes, for Pupil Foundation Grant funded positions only, is approximately \$1,691,000.



New funding is being provided to support the increasing network demand for digital learning in the classroom and increased network capacity. Through the Pupil Foundation Grant and Geographic Circumstances Grant, supplemental funding is being provided, including a per-pupil amount of \$19.34 and a top-up allocation to ensure boards receive a minimum of \$125,000. Boards will be required to meet performance metrics associated with the funding. The Board will receive a total of \$689,000 of funding for broadband network operations through the Pupil Foundation Grant.

1.8.2 School Foundation Grant



The funded salary benchmarks for Principals and Vice-principals are being unified for the elementary and secondary panels within the In-School Administration and Leadership Allocation (\$127,058 and \$121,496 respectively). The Ministry is also unifying the funded school office support staff salary benchmark to \$46,922 for elementary, secondary and combined schools. The new benchmarks also include a provision for a 1% increase in salaries. The benchmark alignment changes result in an additional \$538,000 of funding.

1.8.3 Special Purpose Grants (Other Grants for Student Needs)



Funding is being provided through the Special Equipment Amount (SEA) Allocation to support more assistive technology for students with special education needs. In the SEA Per-Pupil Amount component, the base funding is increasing to \$20,000 (previously \$10,000) and the amount per pupil is increasing to \$39.461 (previously \$36.101). This results in additional funding of \$129,000. Also, a new Local Special Education Priorities amount is being provided through the Differentiated Special Education Needs Amount (DSENA) Allocation to address local priorities such as retaining additional educational and/or professional and paraprofessional staff and

other local priorities such as evidence-based programs and interventions, as well as transition supports. The Board's allocation is \$259,000; however, this is not an increase as it was previously provided as a PPF.



The ministry is providing a 5.45 per cent cost update to the non-staff portion of the School Operations Allocation benchmark, which consists of a 2.3 per cent cost update to assist school boards in managing the increases in commodity prices (i.e. electricity, natural gas, facility insurance, and other costs) and an additional 3.15 per cent cost update to support the increased costs related to the need to run ventilation systems longer and replace filters more frequently. The latter was previously provided as temporary PPF funding to mitigate the impacts of the COVID-19 pandemic. In addition, the ministry is providing a 2.3 per cent cost update outside of the School Operations Allocation benchmark for other non-staff benchmarks and non-staff funding amounts throughout the GSN. Overall, these changes result in a \$907,000 increase in the School Operations Allocation.



The Declining Enrolment Adjustment (DEA) provides school boards with transitional support recognizing that it takes time for school boards to adjust their cost structures to reflect declines in enrolment. Included in the budget is \$753,000 of DEA funding (\$1,580,000 in 2021-22). Since this is the second year of a decline, less funding is available.



An increase in funding is being provided through the Supporting Student Mental Health Allocation to recognize the importance of promoting positive mental health, considering the COVID-19 pandemic. The Student Mental Health Allocation base funding amount is increasing to \$301,723 per school board (previously \$100,858) and the per-pupil amount is increasing to \$6.67 (previously \$1.34). For 2022-23, this allocation is enveloped meaning that it must be utilized for school or school board-based mental health staffing, programs, and initiatives. Also, a new investment is being provided for evidence-based mental health programs and resources to support student resilience and mental well-being. In total, the Board

will receive \$615,000 more through the Mental Health and Well-Being Grant, which is offset by a reduction in PPF funding of \$190,000



The ministry is providing the Board with \$5,199,000 in time-limited and temporary additional staffing supports to continue to hire teachers, early childhood educators, educational assistants and other education workers to address learning recovery, the implementation of the first year of a fully de-streamed Grade 9, the delivery of remote learning, supports for special education, and maintaining enhanced cleaning standards. As part of this grant, school boards will be required to provide the option for remote learning in the 2022-23 school year. This support aims to meeting staffing needs for school boards so that schools can deliver stability for students and families. This time-limited fund is known as the COVID-19 Learning Recovery Fund and replaces the staffing portion previously provided under the 2021-22 COVID-19 PPF Supports; a total of \$2,600,000 was budgeted in 2021-22 representing 50% of the support. Therefore, budget to budget this represents an increase in funding of \$2.6 million.

1.8.4 Priorities and Partnership Fund (PPF) and Other Revenue



An amount of \$1,782,000 (\$943,000 in 2021-22) has been budgeted as revenue representing funding from the Government of Canada under Jordan's Principle for the recovery of salaries and benefits paid to Educational Assistants (EAs) who provide direct support to Indigenous Students. In total, 35.0 FTE (19.0 FTE in 2021-22) EAs are supported with this funding.



In 2019-20, the Ministry launched a new Priorities and Partnership Fund (PPF). The PPF is intended to align with the Ontario Budget and Ontario's 'new vision for education'. The funding replaced the previous Education Programs – Other (EPO) funding and aims to be evidence-based and outcome-focused while providing streamlined, accountable, and time-limited funding that will be reviewed and assessed by the Ministry each year. At the time of budget preparation, only select PPF grants were announced and the budget reflects the known PPF at the time of preparation. Actual funding may differ significantly from the board-by-board allocation when it is released. Total PPF revenue is budgeted to increase by \$2,205,400.

Included in the increase is \$137,000 representing prior year PPFs that have been transferred to the GSN in 2022-23. Therefore, net funding is budgeted to increase by \$2,068,400.

PPF Description	\$ Increase / (Decrease)
De-streaming Implementation Supports	48,100
Early Intervention in Math for Students with Special Education Needs	112,200
Entrepreneurship Education Pilot Projects	30,000
Graduation Coach Program for Black Students	226,400
Health Resources, Training and Supports	18,300
Keeping Students in School	56,800
Learn & Work Bursary	(3,000)
Skilled Trades Bursary Program	15,000
Special Education Additional Qualification (AQ) Subsidy for Educators	(2,800)
Summer Learning Special Education Supports	156,300
Tutoring Supports	1,548,100
Increase in budgeted PPF	\$2,205,400
Amounts Transferred to GSN (Parents Reaching Out, Teacher Learning and Innovation, Well-Being and Mental Health Bundle)	(\$137,000)
	\$2,068,400

1.8.5 Other Funding Considerations

Provisions for salary increases in 2022-23 are funded by a 1% increase in salary benchmarks throughout the GSN for teaching and non-teaching staff (excluding Directors of Education and Senior Administration Staff). The impact of the teacher benchmark increase has been calculated and shown in section 1.8.1. Generally, the additional funding provided in the GSN, as a result of the labour agreements is offset by an increase in associated costs.

In the 2021-22 budget a total of \$3.9 million of PPF was included for COVID-19 supports as announced by the Ministry. For 2022-23, these supports have been

redistributed throughout the funding formula and/or discontinued. The following table summarizes the changes:

Funding Description	2021-22 Budget COVID-19 PPF	2022-23 Budget	2022-23 Funding Location
Additional Staffing Support*	\$2,599,635	\$5,199,270	COVID-19 Learning Recovery Fund (GSN)
Additional School Operations Support*	241,504	510,998	School Operations Allocation (GSN)
Transportation*	437,050	-	Discontinued
Special Education Supports*	127,646	256,429	Mental Health and Well-Being Grant (GSN)
Mental Health Supports*	189,767	390,760	Mental Health and Well-Being Grant (GSN)
Re-engaging Students and Reading Assessment Supports	346,117	-	Discontinued
Total Ministry Funding Allocation	\$3,941,719	\$6,357,457	

** For 2021-22 budget purposes, boards were only permitted to budget for half (50%) of COVID-19 funding supports. The additional half was released in the fall of 2021 and included in the Board's Revised Estimates. In 2022-23, all funding has been included. Budget to budget this appears to be an increase in funding, however after the release of the additional 50% of COVID-19 supports in the fall of 2021, there is a decrease in funding of approximately \$1.2 million compared to the prior year. Also, the COVID-19 Learning Recovery Fund is intended to cover a broader range of areas compared to 2021-22; refer to section 1.8.3 for a description of this fund.*

This is the eleventh (11) year of a 12-year phase-out of the retirement gratuities resulting in a reduction in the benefits funding benchmarks of 0.167%.

This is the fourth year of the five-year phase-in of updates to the Supplementary Area Factor for base school facility operations, within the School Facility Operations and Renewal Grant, to reflect a secondary class size of 23.

The Supports for Students Fund (SSF) is being continued into 2022-23 to stabilize supports for students due to learning disruption, and the Board should continue to use this funding for its intended purpose under respective collective agreements for appropriate employee groups. Any funding beyond 2022-23 is subject to the upcoming round of central bargaining for groups whose central agreements

expire on August 31, 2022. As such, this is time-limited funding. Funding of \$3.8 million (\$3.7 million in 2021-22) supports 42.5 FTE positions.

The ministry continues to provide time-limited funding through the Recent Immigrant Supplement of the Language Grant, which was introduced in the 2021-22 school year. This funding is intended to address the financial implications of the extraordinary and temporary decline in recent immigrant enrolment as a result of the COVID-19 pandemic. This funding is supplementary to the Recent Immigrant Component of the English as a Second Language/English Literacy Development (ESL/ELD) Allocation. Total funding in 2022-23 is \$2.8 million (\$3.2 million in 2020-21).

As announced in 2021-22, the Central Employer Bargaining Agency Fees Allocation was revised to better reflect the trustees' associations' cost structures since the introduction of the School Boards Collective Bargaining Act, 2014. Starting in 2022-23, funding amounts for district school boards will be adjusted based on changes to the GSN benchmarks and their respective trustees' association's total 2021-22 annual expenses.

In January 2020, the Ministry launched a review of student transportation, which aims to achieve a more equitable and needs-based student transportation system. This review is still in progress. The Student Transportation Grant will be maintained at the previous year's funding level with adjustments for school boards with enrolment growth. A cost update amount of 2.0 per cent is included in the Student Transportation Grant but has not been allocated board-by-board at this time. An update on this funding will be provided at later time. In addition, funding adjustments due to fuel price changes will continue to be triggered by the fuel escalation and de-escalation mechanism throughout the school year.

1.9 Ministry of Education Compliance Calculation

In accordance with Section 231 of The *Education Act*, school boards must seek the Minister's approval for an in-year deficit that exceeds the lesser of:

- 1) The accumulated surplus from the preceding year or
- 2) One percent (1%) of the board's operating revenue.

To reduce school board and ministry administrative burden and simplify the calculation of in-year deficit for different purposes, O. Reg. 488/10 Determination of Boards' Surpluses and Deficits will be amended to exempt the following three

adjustments from the calculation of in-year deficit for balanced budget compliance purposes:

- The amortization of accumulated surplus set aside to offset the amortization of unfunded employee future benefits;
- The amortization of accumulated surplus set aside to offset the amortization expense of committed capital spending funded by school boards' accumulated surplus (for projects on or before August 31, 2019);
- The amortization of accumulated surplus set aside to offset the difference between sinking fund interest earned and the amortization expense of the assets supported by the sinking fund debentures.

As a result of these changes, GECDsB is no longer required to include the amortization of \$947,994 (\$887,000 for 2021-22) to the committed capital projects surplus which is comprised of LaSalle Public School, Better Schools Energy Retrofit, Campbell Public School and Administrative Building capital expenditures. Amortization of non-Ministry approved projects on or after September 1, 2019 of \$50,753 (\$Nil for 2021-22) are still required to be included in the calculation of compliance.

Public Sector Accounting Board (PSAB) related adjustments for compliance include:

Liability for Retirement Benefits

As a result of a policy grievance that was upheld through arbitration, retirement benefits were reinstated resulting in a one-time increase to the board's obligation in 2013-14. Beginning with the 2016-17 school year, the Ministry provided the Board with an additional 6 years to the amortization period for post-retirement benefit liabilities. The additional 6 years results in an expense for compliance purposes in the amount of \$1.5 million in each of the next 10 years (instead of \$2.9 million in each of the remaining 4 years). As at August 31, 2021 the liability for post-retirement benefits is \$10.2 million. The projected liability at the end of the 2022-23 year will be \$7.3 million with 5 years of amortization remaining.

Retirement Gratuity Liability

The retirement gratuity liability of \$3.1 million must be managed within compliance over the Estimated Average Remaining Service Life (EARSL) of

eligible employees (0.9 years for 2022-23) resulting in an annual \$3.1 million expense for compliance purposes. 2022-23 is the final year for this adjustment.

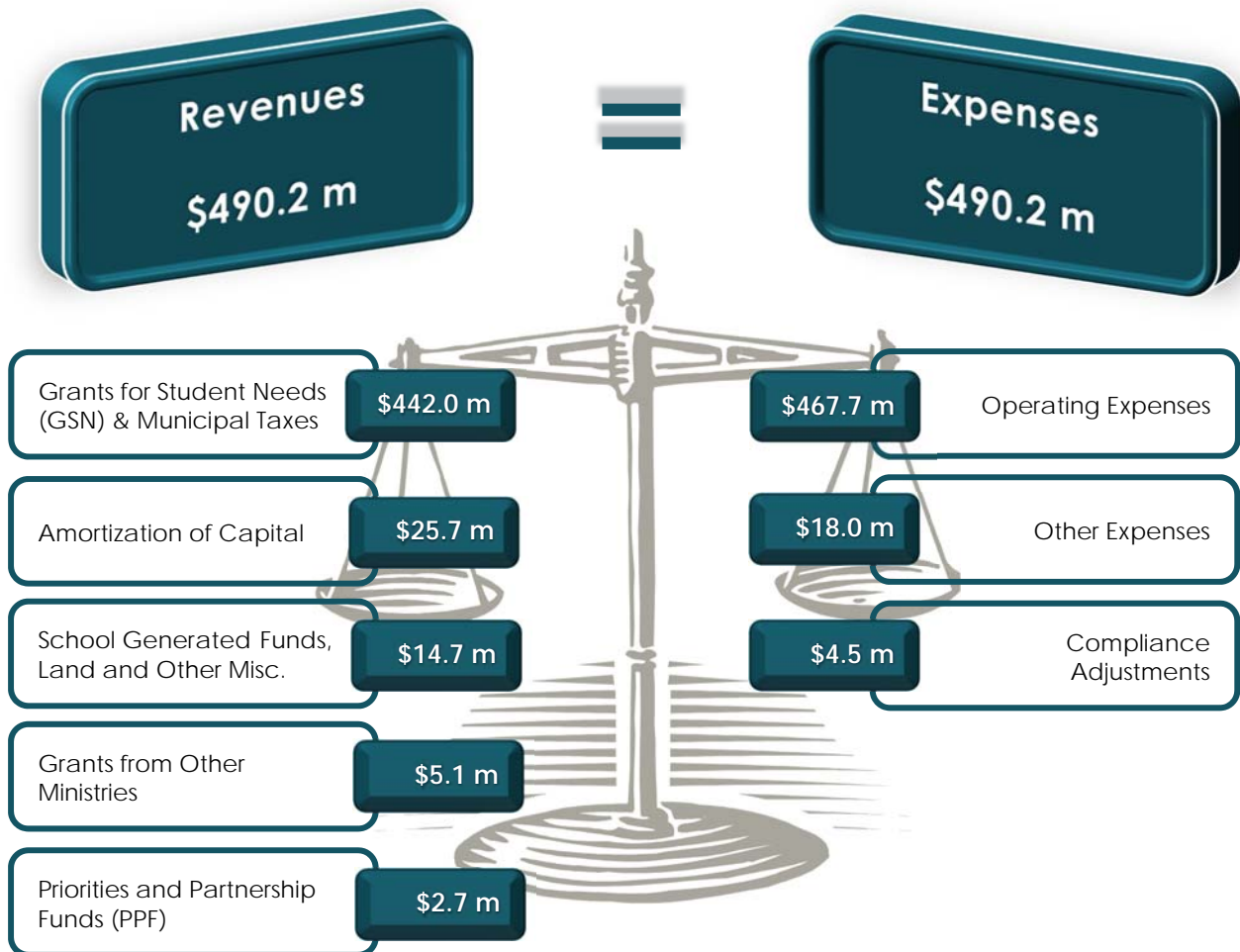
2 Financial Overview

- ☒ The proposed budget meets the Ministry's compliance requirements (Refer to Appendix 4 of the budget document)
- ☒ The Board Administration and Governance expenses are compliant for Ministry purposes.

The Board has presented a balanced budget for the 2022-23 school year. A summary is as follows:

Fund	Surplus/(Deficit)
Operating Budget	50,753
Capital Budget	-
Committed Capital Budget – Amortization of LaSalle Public School, Better Schools Energy Retrofit, Campbell Public School and Administrative Building capital expenditures	(\$998,747)
Committed Capital Budget – Compliance Adjustment	\$947,994
Total In-Year Surplus/(Deficit) for Ministry Compliance	-

Operating Budget
(Appendix 1, 2)



Capital Budget
(Appendix 3)



2.1 Projected Average Daily Enrolment (ADE)

2.1.1 Elementary

Projected enrolment for the grant calculation (Pupils of the Board) is 23,900 ADE (24,062 in 2021-22 budget) representing a decrease of 162 ADE. In addition, elementary VISA students (Other Pupils) is 19 ADE (13 in 2021-22).

Description	2022-23 Budget (ADE)	2021-22 Budget (ADE)	Increase (Decrease)
JK-SK	3,833	3,850	(17)
Grades 1-3	7,080	7,035	45
Grades 4-8	12,987	13,177	(190)
Total Pupils of the Board	23,900	24,062	(162)
Other Pupils	19	13	6
Total Elementary Enrolment	23,919	24,075	(156)

2.1.2 Secondary

Projected secondary enrolment for the grant calculation is 11,727.5 ADE (11,571.5 in 2021-22 budget) representing an increase of 156 ADE. In addition, secondary VISA students (Other Pupils) is 93 ADE (102 in 2021-22).

Description	2022-23 Budget (ADE)	2021-22 Budget (ADE)	Increase (Decrease)
Pupils of the Board	11,727.5	11,571.5	156.0
Other Pupils	93.0	102.0	(9.0)
Total Secondary Enrolment	11,820.5	11,673.5	147.0

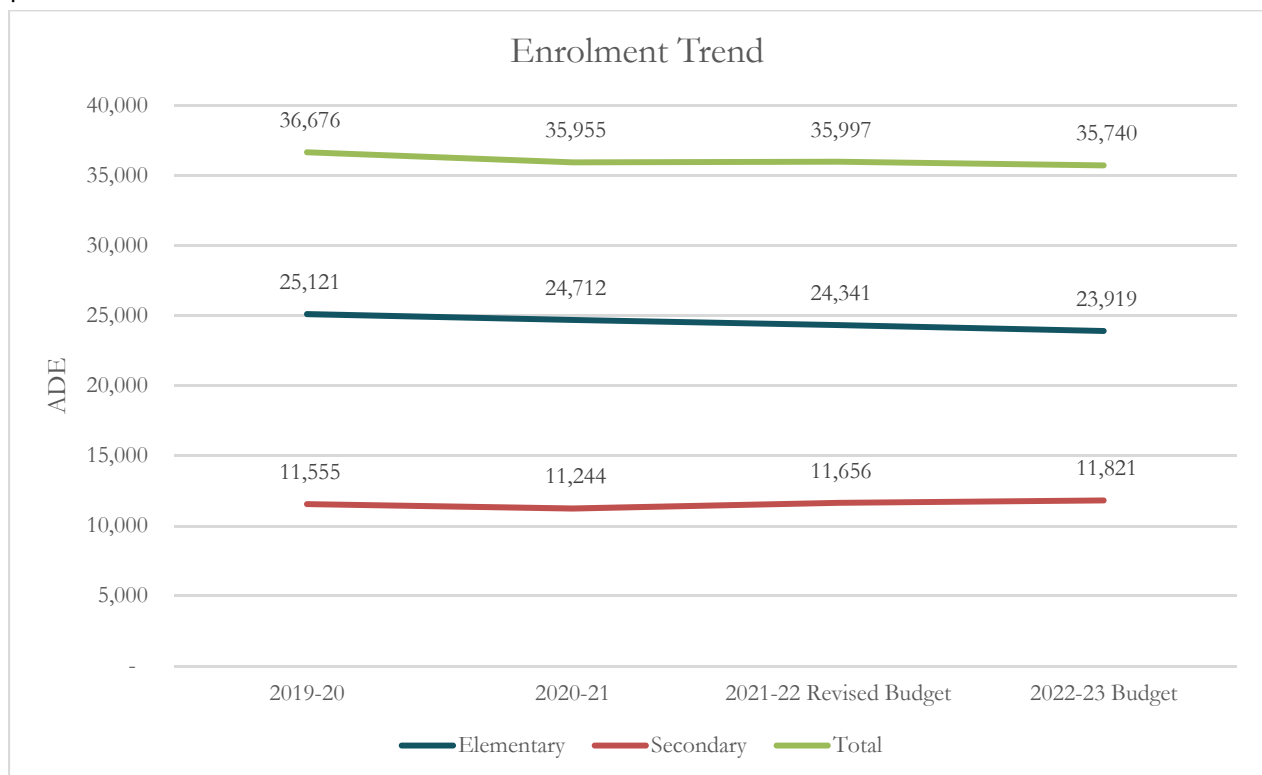
2.1.3 Overall Comments

In total, it is projected that 112 VISA students (115 in 2021-22) will generate tuition revenue of \$1.6 million (\$1.6 million in 2021-22). The secondary projection includes 0 ADE Independent Study pupils (10 ADE in 2021-22).

Enrolment projections are completed in the spring based on known registrations at that time. Any late or delayed registrations may not be captured in the projected enrolment.



Enrolment has not returned to pre-pandemic levels. Since 2019-20, overall enrolment has decreased 936 ADE (includes a decrease of 106 ADE VISA students). The Board continues to re-engage students who chose home-schooling options during the pandemic. There is still uncertainty as to the status of the pandemic heading into the 2022-23 school year which may affect enrolment. The following chart shows the enrolment trend since the onset of the pandemic.



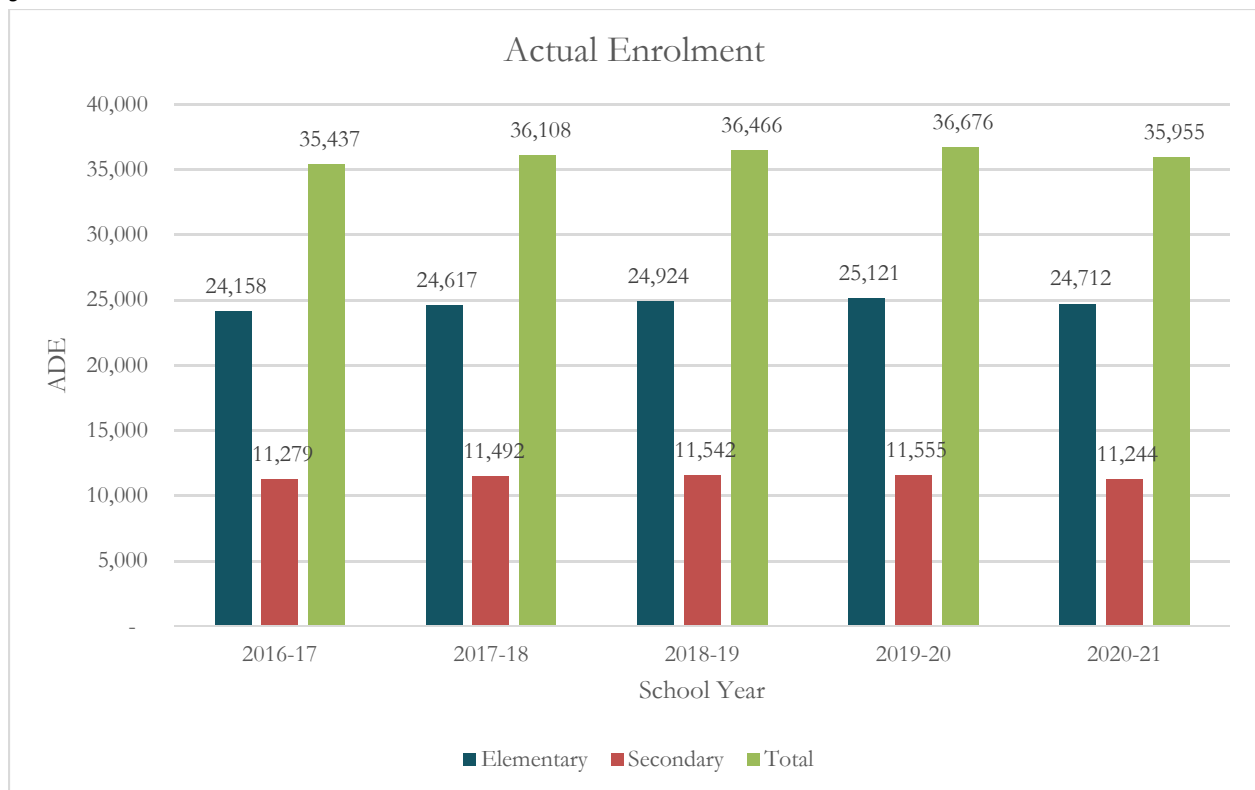
In addition to delayed registrations, the decrease in elementary enrolment is primarily attributable to the ongoing impact of the pandemic:

- Full-day kindergarten is not mandatory in Ontario; parents may have chosen not to enroll their children in school or delayed the decision to register.

- Some parents continue to home school their children.
- Some students (regular pupils of the Board) have returned to their country of origin during the pandemic and have not yet returned.
- Travel restrictions continue to result in a decrease in international students.
- Remote learning during school closures have resulted in some prolonged absences (15 consecutive days) resulting in removal of students from enrolment registers.

The requirement of students to attend school until 18 years of age is a positive mitigating factor in the secondary enrolment.

The following chart illustrates the actual enrolment trend over the past 5 school years:



Projected Enrolment	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget	Difference 2021-22 vs 2020-21
Elementary	24,413.0	24,666.0	24,862.0	24,075.0	23,919.0	(156.0)
Secondary (includes high credits, > 21 years and VISA) *	11,648.5	11,687.5	11,564.0	11,673.5	11,820.5	147.0
Total	36,061.5	36,353.5	36,426.0	35,748.5	35,739.5	(9.0)

* Includes 8.0 high credits (funded at the lower Continuing Education rate) in 2018-19, 8.0 high credits in 2019-20 and 0 high credits in 2020-21, 2021-22, 2022-23.

NOTE: Difference in total enrolment for 2022-23 vs. 2021-22 Revised Estimates is a decrease of 257.0 ADE

2.2 Staff Complement in Budget

Overall staff complement has increased by 75.9 FTE compared to prior year budget as detailed in the following table.

Staff	2022-23	2021-22	Change
Elementary Teachers	1,454.5	1,459.5	(5.0)
Secondary Teachers	774.1	775.2	(1.1)
Early Childhood Educators (ECEs)	141.0	138.0	3.0
Educational Assistants (EAs)	388.5	324.0	64.5
Professional and Other Educational Support Staff	338.6	322.1	16.5
Consultants	53.5	50.5	3.0
Principals	67.0	69.0	(2.0)
Vice-principals (Without Agency School Vice-principal)	39.0	40.0	(1.0)
Clerical – Schools including Continuing Education	137.7	140.2	(2.5)
Facility Services	287.5	291.5	(4.0)

Staff	2022-23	2021-22	Change
Board Administration and Governance (including Trustees)	86.5	83.5	3.0
Other Professional*	45.0	43.5	1.5
TOTAL	3,812.9	3,737.0	75.9

Note: Total FTE decreased 103.1 from 2021-22 revised estimates.

2.2.1 Support for Students Fund (SSF) Positions

This fund was established during the previous round of central collective bargaining and continues for the 2022-23 school year. 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. Any funding beyond 2022-23 is subject to the upcoming round of central bargaining for groups whose central agreements expire on August 31, 2022. The total amount of funding provided of \$3.8 million (\$3.7 million in 2021-22) is directly offset by budgeted salaries and benefits. The budget includes 42.5 FTE positions. Note: In the Canadian Union of Public Employees (CUPE) agreements the SSF is referred to as Investments in System Priorities (ISP). SSF funded positions are summarized below:

Position	FTE
Elementary Teachers	11.0
Secondary Teachers	6.0
Educational Assistants (EAs)	2.0
Speech Language Pathologist	1.0
Child and Youth Workers (CYWs)	6.5
Developmental Management Services Worker / Tier 3 Support	2.0
Behaviour Analyst	2.0
Secretaries/Clerks	6.0
Media Resource Technician	2.0
Custodians	4.0
Total	42.5

2.2.2 Teachers

The teaching complement is tied to enrolment and maximum class size requirements.

There are no changes to the funded or regulated class size averages for the elementary panel. The decrease of 5.0 FTE elementary teachers primarily relates to the reduction in elementary enrolment and meeting class size requirements.

The 2022-23 budget accounts for a slight decrease in secondary teachers of 1.1 FTE due to a decrease in funded FTE for online learning (class size of 30:1 compared to in-person learning of 23:1).

2.2.3 Non-Teaching

The change in the non-teaching staff complement is noted in the appropriate section. A thoughtful system-wide review of staffing was completed by senior administration in order to ensure resources are aligned with both programming and operating initiatives and funding.

- Early Childhood Educators (ECEs) – An increase of 3.0 FTE is budgeted as a result of meeting class size requirements; FDK class sizes of 16 students or more require an ECE.
- Educational Assistants (EAs) – An increase of 64.5 FTE is budgeted. Of these positions, 16.5 FTE are funded by Jordan's Principle (Government of Canada). During the 2021-22 school year, 23.0 FTE EAs (2.0 FTE Jordan's Principle Positions) were added to meet student needs. For 2022-23, seven (7) new GAINS classrooms are schedule to open at the following schools: Dougall Public School, Dr. David Suzuki Public School, Essex Public School, Legacy Oak Trail Public School, Queen Elizabeth Public School, Southwood Public School and West Gate Public School. Also, two (2) new STEPS classrooms at Riverside Secondary School and one (1) new STEPS classroom at Westview Freedom Academy are opening in 2022-23. The number of students with needs and the complexity of those with needs continues to increase despite a declining enrolment.
- Professional and Other Educational Support Staff – The increase of 16.5 FTE represents the following:
 - Re-engagement Attendance Counsellors – COVID-19 support funding for re-engagement is discontinued in 2022-23. This funding supported 2.0 FTE positions which are discontinued in 2022-23.

- Developmental Service Workers (DSWs) and Child Youth Workers (CYW) – An increase of 9.0 DSWs and 1.0 CYW FTE to support the new GAINS and STEPS programs.
 - Support Workers for the Deaf and Hard of Hearing (SWDHH) – An increase of 3.0 FTE; these positions are staffed to meet individual student needs.
 - Applied Behaviour Analysis (ABA) Facilitators – An increase of 3.0 FTE is a budget correction where the total cost of the positions was included in the prior year, but the FTE was omitted. An additional 1.0 FTE is added to the 2022-23 budget under the supporting student mental health allocation.
 - Social Workers – An increase of 1.0 FTE Social Worker is supported with the student mental health allocation. An additional 1.0 FTE Social Worker will be dedicated to LGBTQ2SL+ equity and inclusion programs.
 - Behaviour Analyst – 1.0 FTE is added to the 2022-23 budget to support student mental health and well-being.
 - Joint Employee Assistance Program Coordinator – Decrease of 0.5 FTE due to attrition.
 - 1.0 FTE Human Rights and Equity System Advisor has been reclassified to the Board Administration and Governance category.
- Consultants – An increase of 1.0 FTE Indigenous Graduation Coach to help identify and remove barriers to better enable Indigenous students to engage in school and to facilitate their learning, well-being and achievement. Increase of 1.0 FTE Equity Consultant assist in the Board's commitment to dismantling systematic racism and oppression in schools. Increase of 1.0 FTE Well-Being Teacher to support the health and well-being of students and their recovery from the impact of the pandemic.
- Principals – A decrease of 2.0 FTE Principals is a result of the consolidation of Eastwood Public School and Parkview Public School into Eastview Horizon and General Amherst High School and Western Secondary School into North Star High School.
- Vice-Principals – A decrease of 1.0 FTE secondary Vice-Principal is included in the budget due to the consolidation of General Amherst High School and Western Secondary School into North Star High School.
- Clerical – A decrease of 2.0 FTE Secretaries as a result of the two school consolidations as previously mentioned. A decrease of 0.5 FTE clerical

position is a budget correction to align Investment in System Priority positions to actual.

- Facility Services – A decrease of 4.0 FTE represents:
 - Decrease of 3.0 FTE Custodians due to the closure of Prince Andrew Public School (virtual school site) and consolidation General Amherst High School and Western Secondary School into North Star High School.
 - Decrease of 1.0 FTE Preventative Maintenance position due to attrition.
- Board Administration and Governance – An increase of 3.0 FTE represents:
 - Transfer of 1.0 FTE (Human Rights and Equity System Advisor) from the Professional and Other Educational Support Staff line.
 - Increase of 1.0 FTE Junior Buyer position on contract until August 31, 2023 to assist with the increased capital purchasing needs (i.e. new school construction, additions, etc.).
 - Increase of 1.0 FTE to correct the budget and align actual FTE with budget (i.e. the budgeted expense for this position was included in the prior year and the FTE was omitted).
- Other Professional – An increase of 1.5 FTE represents Employment Services positions which are fully funded by the Ministry of Labour, Training and Skills Development and associated programs.

2.3 General Cost Increases/Decreases

Generally, the budget reflects no increase in the expenses for non-salary and benefit items to the prior year's budgeted amount, where it is within the Board's power to control the expense. Given the funding changes, the entire system was examined for efficiencies and reductions. The larger variations are noted and explained.

Central and local collective agreements (2019-2022) expire on August 31, 2022. A provision for upcoming labour negotiations has been included in the Ministry funding formula (i.e. 1% salary benchmark increases). An equivalent provision for these increases has been included in the budget, as directed by the Ministry. Salary benchmarks for principals and vice-principals are increasing by one percent (1%) on September 1, 2022. All other terms and conditions within the 2019-2022 collective agreements are assumed to apply for purposes of budget (i.e. benefit trust allocations, other benefits, absence provisions, etc.). A summary of these assumptions are as follows:

- A provision for salary increases in 2022-23 are funded by an increase in the salary benchmarks throughout the Grants for Student Needs (GSN) for teaching and non-teaching staff (1.0% on September 1, 2022), except for Supervisory Officers and the Director.
- The Teacher Qualifications and Experience Allocation and the Early Childhood Educator Qualifications and Experience Allocation will recognize grid movement on September 1, 2022.
- The benefits benchmarks in the Foundation Grants are reduced by 0.167% as part of the phase out of retirement gratuities.

Non-statutory benefits provided by the EHLTs (health, life, dental) have been budgeted based on the contribution rate established by each respective bargained central collective agreement.

Other non-statutory benefits (CPP, EI, EHT, OMERS, WSIB, LTD) have been budgeted at the projected rates for 2022-23 for all active employees and eligible retired employees.

- The Health Tax benefit remains at 1.95% of salaries.
- There are slight rate increases budgeted for CPP and EI.
- The OMERS rate remains unchanged from the current rate.
- Child leave top-up benefit payments (less E.I. payments collected by the employee) totaling \$1,143,500 (\$1,118,500 in 2021-22).
- A parental top-up for two weeks where applicable; almost all this cost is related to teaching staff.

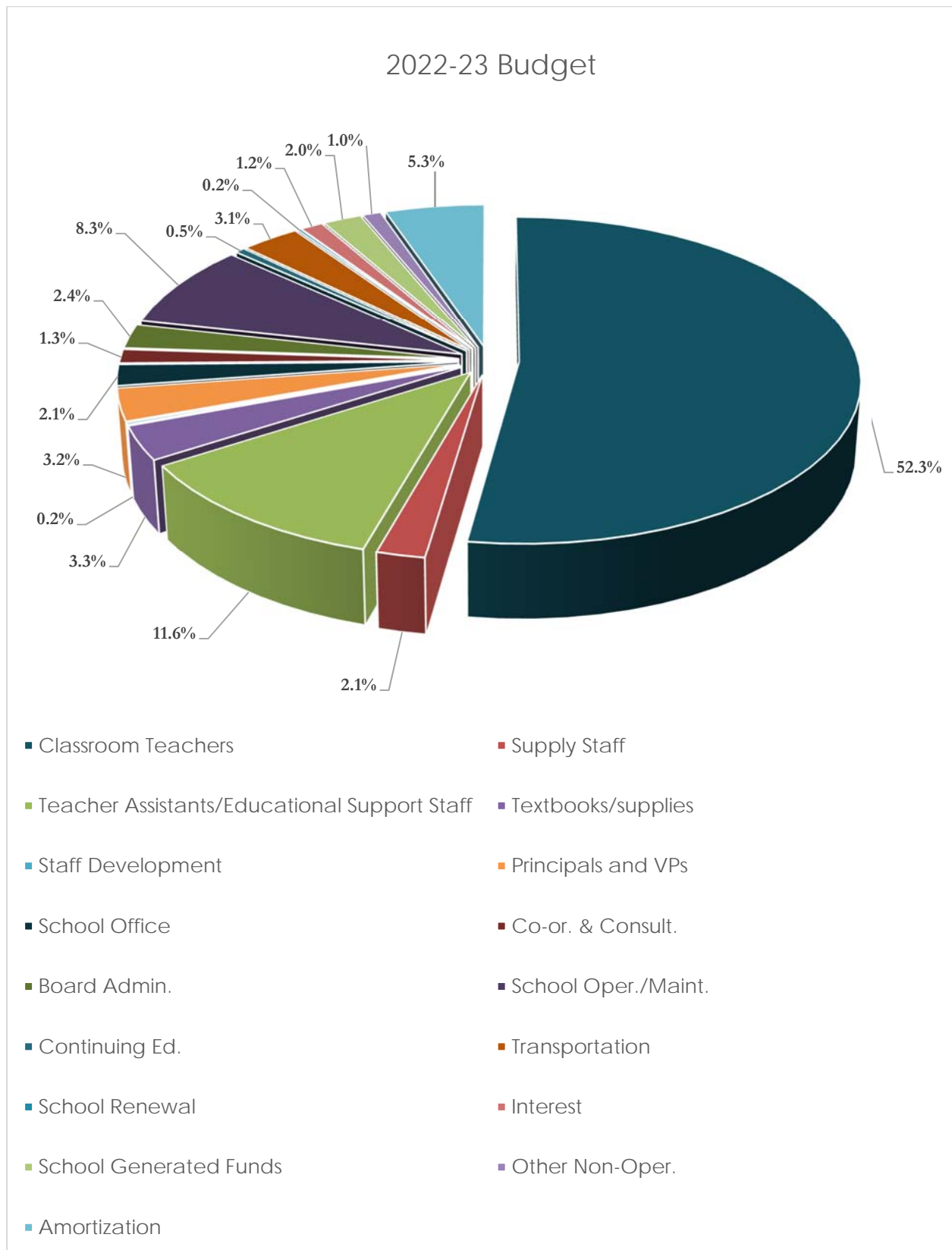
Effective January 1, 2023, OMERS eligibility is being extended to all non-full time (occasional/casual/part-time) workers hired on or after January 1, 2023. Non-full time employees of the Board hired after January 1, 2023 will have an option to voluntarily enroll in OMERS. Currently, employees would have to achieve permanent status or a minimum number of hours before meeting eligibility requirements. This presents an additional cost to the Board depending on how many employees choose to enroll. A provision approximating \$100,000 has been established throughout the benefit budgets for the Board's share of this cost.

The Board approved kilometre rate is \$0.61 (\$0.54 per kilometer in 2021-22) and is similar to the Canada Revenue Agency's (CRA) stated reasonable per-kilometre rate.

2.4 Full-Day Early Learning Kindergarten (FDK) Program

Most boards did not employ Early Childhood Educators (ECEs) prior to the introduction of FDK. When the Ministry released the funding grid, most boards introduced the position and paid at the funded rate thereby ensuring the ECE salary was fully funded by the EPO. Our Board eliminated the ECE position a few years ago; however, the position still existed within the Collective Agreement and therefore when it was reintroduced, that position had to be paid in accordance with the Collective Agreement which is substantially higher than the Ministry benchmarks. An ECE starting at step 0 on the Board's grid is paid at an amount that almost equals step 3 on the Ministry's grid. An ECE at any other step is paid at an amount greater than the Ministry's top grid, step 4. Since other boards are funded for ECEs at the rate paid, Administration continues the approach that the ECE experience grid submitted, and subsequently funded, should reflect the costs paid as opposed to the year of experience on the grid (i.e. Board ECEs at step 0 would be placed on the Ministry's grid at step 3 based on the costs paid as per the Collective Agreement). Administration believes there is a strong case for this rationale.

3 Operating Expenses



3.1 Classroom Expenses

3.1.1 **Teachers (Appendix 6)**

Budgeted expense is based on legislation. Consistent with the prior year, the salary grids are aligned for Elementary Teachers' Federation of Ontario (ETFO) and Ontario Secondary School Teachers' Federation (OSSTF).

Collective agreements expire on August 31, 2022. The Ministry has included a funding provision of 1% increase to salary benchmarks. Also, it is assumed that teachers are eligible for grid movement on September 1, 2022, consistent with the current agreements. The net impact of grid increases and grid placement for elementary and secondary teachers represents an additional cost of \$1.9 million (i.e. average salaries are higher in 2022-23 compared to the prior year). This is offset by the Cost Adjustment and Qualifications and Experience Grant and increased funding benchmarks in the Pupil Foundation Grant.

Funding continues to be provided for expanded benefits for parental leaves; the minimum benefit period was extended in 2014-15 from 6 to 8 weeks.

A decrease of 6.1 FTE teachers (decrease of 5.0 FTE elementary and decrease of 1.1 FTE secondary) is attributable to changes in enrolment and meeting class size. The decrease in 6.1 FTE represents an approximate \$0.6 million decrease in teacher salaries compared to the prior year.

Included in the budget are 17.0 FTE teachers supported by SSF (11.0 FTE Elementary and 6.0 FTE Secondary).

An increase in benefit costs of \$0.7 million is a result of higher benefits rates, net of a decrease in teachers.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$2.3 million expense in 2022-23 (\$2.5 million in 2021-22).

3.1.2 **Occasional Teachers (Appendix 1)**

Occasional teacher costs of \$8.7 million are budgeted to be consistent with the prior year. The Board's Attendance Support Program continues to manage this expense, despite the risk noted above as a result of the ongoing sick leave benefits and impact of COVID-19. Included in the last negotiations, the provincial

collective agreements provide occasional teachers with the same short-term leave plan as teachers, prorated based on long term assignments. This presents an additional cost to the Board.

3.1.3 Teacher Assistants, Professionals and Other Educational Support Staff (Appendix 7)

Total costs in this area have increased by \$4.5 million and is attributable to staffing increases (\$3.5 million), increased cost of benefits (\$1.2 million), increase in salary grids/benchmarks (\$0.4 million), net of a decrease of \$0.6 million due to placement on the grids.

Overall, there is a net staffing increase of 85.5 FTE included in this section. A summary of the staffing changes is detailed below:

Position Title	FTE Total Increase
Early Childhood Educators (ECEs)	3.0
Educational Assistants (EAs)	64.5
Developmental Service Worker (DSW)	9.0
Child Youth Worker (CYW)	1.0
Support Workers for the Deaf and Hard of Hearing (SWDHH)	3.0
Applied Behaviour Analysis (ABA) Facilitator	4.0
Behaviour Analyst	1.0
Social Workers	2.0
Create Your Future Advisors (Graduation Core Team)	2.0
Re-engagement Attendance Councilors (RACs)	(2.0)
Indigenous Academic Support Workers – Reclassified to Consultants Line	(2.0)
Total	85.5
Total Salaries	\$3,526,000
Total Benefits	\$1,020,000

Of the 64.5 FTE EAs, 18.5 FTE are fully supported by Jordan's Principle funding provided by the Government of Canada. In total, there are 35.0 FTE EAs included in the 2022-23 budget (19.0 FTE in 2021-22) funded by Jordan's Principle.

The Supports for Students Fund (SSF) and Investment in System Priorities (ISP) Fund continues to support 15.5 FTE positions. These positions include 2.0 Educational Assistants (EAs), 6.5 FTE Child and Youth Workers (CYWs), 1.0 FTE Tier 3 Support Worker, 1.0 FTE Developmental Management Services Worker, 2.0 FTE Behaviour Analysts, 1.0 FTE Speech-Language Pathologist (SLP) and 2.0 FTE Media Resource Technicians. See section 2.2.1 for an overview of SSP positions.

Subsection 2.2 discusses the total staffing changes in further detail. For further details regarding Special Education staff complement, refer to 'Special Education' in section 6.

Also, consistent with the prior year, \$1.5 million is budgeted for ECE and EA replacement costs.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$93,000 expense in 2022-23 (\$111,000 in 2021-22).

3.1.4 Textbooks, Classroom Supplies and Other Related Classroom Expenses (Appendix 8)

Total costs in this area have decreased \$1.3 million budget to budget. Some of the notable changes are discussed in this section.

Board Initiatives – An amount of \$290,000 has been budgeted for Board Initiatives – Other, to be determined by the Director. This is consistent with the prior year. In the past, this has been used to support initiatives such as Lexia and Empower programs. This line item provides flexibility to address unexpected expenditures.

Curriculum and Learning Materials – Funding to support the additional costs of French as a Second Language (FSL) initiatives and activities undertaken by English-language school boards in keeping with the Canada–Ontario Agreement on Minority-Language Education and Second Official-Language Instruction is moving from a PPF and will be enveloped as a new Areas of Intervention component of the FSL Allocation within the Language Grant. The Increase of \$23,000 in this line represents the supplies and materials portion of this grant.

LOG – Pathways to Success – Academic – This budget has been increased by \$10,000 to match the increase in the enveloped funding provided in the Learning Opportunities Grant (LOG).

Parent Involvement - Funding to support Parent Reaching Out (PRO) Grants is moving from PPF into a new component of the Parent Engagement Allocation within the School Foundation Grant. This new PRO component, funded through a combined amount of \$1,500 per school board and \$500 per school committee, supports school boards to work with their Parent Involvement Committees (PICs) in order to lead initiatives that address local parent needs and/or remove barriers that prevent parents from participating and engaging fully in their children's learning and educational progress. The increase is \$36,000.

School Accommodation – Transition Costs – A budget of \$100,000 has been established to manage costs associated with the school name and mascot review. This is offset by identified costs savings of \$20,000 in other school accommodation budgeted items. Therefore, the net change is an increase of \$80,000.-

School Support – The total school support budget has increased by \$222,000 to a total of \$1.9 million for 2022-23 (\$1.7 million in 2021-22).

- Funding for the Well-Being and Mental Health Bundle is moving from PPF into a new Well-Being and Positive School Climates Allocation within the Mental Health and Well-Being Grant (GSN). This new Well-Being and Positive School Climates Allocation, funded through a base amount of \$10,000 per district school board and a per-pupil amount of \$1.14, supports school boards in meeting local needs and priorities that promote and support well-being and inclusive education, including strengthening positive school climates. Expenses of \$51,000 have been increased to match the enveloped funding.
- \$157,000 has been added to this line to match funding received under the Rural Northern Education Fund (RNEF). This is a budget correction that was updated during the 2021-22 revised budget.
- Specialist High Skills Major and Experiential Learning program expenses have been increased by \$14,000 and \$1,000 respectively to match enveloped funding in those area.

Special Education – The Special Education Equipment Amount (SEA) expenses are included in this line and have been budgeted to equal funding as this funding can only be used for this purpose. The SEA Claim Based Amount provides grants for all SEA costs except for the deductible of \$800 per claim on non-computer-based equipment (sensory, hearing support, vision support, personal care support and physical assists support equipment) and is estimated to be \$60,000 (\$60,000 in 2021-22). The SEA grant is enveloped and if the entire grant is not spent, the remaining balance is transferred into a reserve for future SEA claims. The increase of \$355,000 represents a reallocation of salaries and benefits previously charged to SEA that are reallocated to the special education grant.

Special Funding Requests and Emerging Issues – This budget has been reduced by \$2,000,000, representing a Director's Contingency, as many of the emerging issues identified in the prior year have been captured throughout the budget (i.e. additional positions to support equity and inclusion, anti-Black racism, mental health supports, etc.).

Budget Saving – Decreases in the Safe Schools, Safety Patrols, School Information Technology Support, and School Reunion lines amounting to \$40,000 represent identified budget savings.

School Allocation (school budgets) – There were no changes in the total allocation of school budgets in 2022-23. The amount is consistent with the prior year.

3.1.5 Staff Development (Appendix 1)

This budget line item includes expenses for the New Teacher Induction Grant (NTIP), School Effectiveness Framework and Special Education Staff Development. An increase of \$89,000 is budgeted for 2022-23 and represents an increase in NTIP which is offset by an increase in funding as more teachers qualify for this funding compared to the prior year (funding is based on teachers with 2 years or less experience).

Funding to support ongoing teacher professional learning through the Learning and Innovation Fund for Teachers (LIFT) is moving from PPF into a new Teacher Learning and Innovation Allocation within the Cost Adjustment and Teacher Qualifications and Experience Grant. The Teacher Learning and Innovation Allocation includes a base funding amount of \$20,000 per district school board

and increased funding amounts depending on average daily enrolment (ADE), providing an additional \$25,000 for ADE of 500 or more and an additional \$18,000 for ADE of 500 or more. The Teacher Learning and Innovation Allocation enables school boards to support teacher collaboration, responsive learning and sharing of effective practices within schools, within school boards and across the province. \$45,000 of expenses have been included to offset this funding.

3.2 Non-classroom Expenses (Appendix 9)

3.2.1 **Principals and Vice-Principals**

A decrease of \$482,000 is included in salaries representing 2.0 FTE Principals and 1.0 Vice-Principals. The consolidation of Eastwood Public School and Parkview Public School into Eastview Horizon Public School results in a decrease of 1.0 FTE Elementary Principal. The consolidation of General Amherst High School and Western Secondary School into North Star High School results in a decrease of 1.0 FTE Principal and 1.0 FTE Vice-Principal.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$508,000 expense in 2022-23 (\$600,000 in 2021-22).

3.2.2 **School Secretaries**

There is a budgeted decrease of 2.5 FTE school secretaries. A decrease of 1.0 Elementary Secretary is due to the consolidation of Eastwood Public School and Parkview Public School into Eastview Horizon Public School. A decrease of 1.0 Secondary Secretary is due to the consolidation of General Amherst High School and Western Secondary School into North Star High School. A decrease of 0.5 Secretary is a prior year budget correction to align Investment in System Priorities (ISP) positions with actual. There are 6.0 FTE school secretary positions supported by the ISP Fund established by the current collective agreement and continued for the 2022-23 school year.

An increase in salaries is due to benchmark increases and placement of secretaries on their respective collective agreement grids. A decrease of \$42,000 is budgeted to reflect alignment of EHLT benefit costs with actual.

Consistent with the prior year, an amount of \$40,000 is included in the budget to replace secretarial/clerical workstations. An Evergreen Replacement for

administrative computers is included in the School Secretaries' budget line in the amount of \$200,000 (which includes principals and vice-principals).

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$80,000 expense in 2022-23 (\$96,000 in 2021-22).

3.2.3 Teacher Consultants

This envelope includes Program and Special Education consultants, including the Principal of Special Education Programs & Services. It also includes the related clerical staff and an Administrative Assistant.

New for 2022-23 are the positions of Indigenous Graduation Coach, Well-Being Teacher, and Equity Consultant. An increase of \$377,000 in salaries relate to these 3.0 FTE additional positions, grid increases (1%) and grid placement. Benefits have increased as a result of the increase in salaries.

Budget savings of \$40,000 has been identified in the fees and contracts services line to help offset the additional salary and benefits costs.

3.3 Other

3.3.1 Board Administration and Governance and School Facility – Operations (Appendix 10)

Total costs in this area have been budgeted to remain consistent with the prior year. Some of the notable changes are discussed in this section.

Trustees

The budget is consistent with the prior year.

Consistent with the prior year, the budget for Professional Development is \$4,000 per Trustee and \$3,000 for each Student Trustee.

Director and Supervisory Officers

Retirement benefits of \$63,000 have been reclassified to the Board Administration line based on realignment of expenses with actuarial reports. Salaries continue to be frozen at the current rates until further Ministry guidance is provided.

Board Administration

Salaries have increased by \$254,000 and represents:

- Increase of 1.0 FTE Junior Buyer.
- Reclassification of the Human Rights and Equity System Advisor salary to this line from the Teacher Assistants, Professionals and Other Educational Support Staff line
- Decrease of 0.5 FTE Joint Employee Assistance Program Coordinator due to attrition.
- Increase of 1.0% to salary grids effective September 1, 2022.
- Changes/increases in grid placement.

Benefits have increased by \$113,000 due to increase salary costs, a reclassification of \$63,000 of retirement benefits from the Director and Supervisory Officer line and an increase in benefit rates.

As collective agreements are expiring on August 31, 2022, an additional amount of \$25,000 has been budgeted for negotiation related expenses.

Budget savings of \$73,000 have been identified throughout the Other Expenditures and Supplies and Equipment lines to help offset the increased costs of staffing and benefits.

The Ontario Public School Boards Association (OPSBA) fee of \$68,000 (\$68,000 in 2021-22) is included in the budget.

Under the School Boards Collective Bargaining Act (SBCBA), trustees' associations are the statutory central employer bargaining agents for school boards in central negotiations with teachers' federations and education worker unions. New for 2021-22, the allocation is being revised to better reflect the trustees' associations' cost structures since the introduction of the School Boards Collective Bargaining Act, 2014 (SBCBA). The 2021-22 GSN reflects funding amounts which are based on the maximum annual revenue of their respective trustees' association. Starting in 2022-23, the funding will be adjusted each year based on several factors, including changes to the GSN benchmarks and each trustees' association's total annual expenses. As part of this revision, the Central Employer Bargaining Agency Fees – Supplemental PPF is being transferred and consolidated within the existing Central Employer Bargaining Agency Fees Allocation within the GSN. In recognition of this role the Ministry has provided \$58,100 (\$57,300 in 2021-22) of

funding through the School Board Administration and Governance Grant to pay for costs related to staffing positions for central negotiations, as well as travel and accommodation and other SBCBA related responsibilities, including additional operating expenses, actuarial services, legal services and translation. An amount equal to the funding has been budgeted as an expense and included in Supplies.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement benefits) is required and results in a \$665,000 expense in 2022-23 (\$670,000 in 2021-22).

School Facilities – Operations

There is a budgeted decrease in salaries of \$21,000 representing:

- Decrease of 3.0 FTE Custodians
- Decrease of 1.0 Preventative Maintenance
- Increase in grids and grid positions

The salaries line includes a budget of \$1.1 million (\$1.1 million in 2021-22) for casual custodian replacement costs.

Benefits have decreased by approximately \$295,000 which primarily relates to a decrease in projected WSIB expenses based on actuarial estimates.

An increase in utilities expenses of \$166,000 is included in the budget to account for increased rates and usage. Energy efficiency initiatives, such as EcoSchools, continues to function at a high level in the schools to achieve additional savings. Budget savings of \$27,000 were identified in the maintenance and operations line to help offset this increase in utilities.

For 2022-23, the ministry is providing a 5.45 per cent cost update to the non-staff portion of the School Operations Allocation benchmark, which consists of a 2.3 per cent cost update to assist school boards in managing the increases in commodity prices (i.e. electricity, natural gas, facility insurance, and other costs) and an additional 3.15 per cent cost update to support the increased costs

Ongoing Funding Issue
– School Facilities

New in 2019-20, the supplementary area factors are being updated to align with proposed changes to secondary class size. These changes will apply to the elementary and secondary panels under base school operations and is a continued decrease in funding. This is the fourth year of the five-year phase-

related to the need to run ventilation systems longer and replace filters more frequently. The latter was previously provided as temporary PPF funding to mitigate the impacts of the COVID-19 pandemic. Inflation rates currently exceed this additional funding.

In 2010-11 the Ministry introduced an allocation to address the estimated annual cost of temporary accommodation. This approach continues in 2022-23 resulting in funding in the amount of \$139,000 (\$719,000 in 2021-22). This funding may be used for portable moves, leases, and purchases as well as for lease costs for permanent instructional space. Consistent with the prior year, portable purchases expenses have been budgeted in the capital budget to directly offset the funding provided. The current allocation is not be enough to meet the needs of the Board.

The expense for the LaSalle Public School interest payment and Energy Retro-fit interest payment reflects the actual interest portion of the debentured amounts. These projects were not covered by New Pupil Place Grants (NPPG). The Board has set aside (i.e. internally appropriated) surplus to offset the capital cost of these assets and pay for the amortization. The interest payments for the duration of the debentures will be charged to this line. Management has reviewed the feasibility of paying off these debentures early to save future interest costs, however, the early loan termination penalties are too costly. In accordance with PSAB, the principal payment is a balance sheet (cash flow) item and is not included in the operating budget as an expense. Debenture interest is budgeted to be \$55,000 less than the prior year.

2017-18 was the final year of a 3-year phase-in of the School Board Efficiencies and Modernization (SBEM) measures introduced in 2015-16 to encourage the management of underutilized school space. The SBEM measures resulted in changes to top-up funding and benchmarks under the School Facility Operations and Renewal Grant. In 2017-18 and beyond, Base top-up funding is no longer provided to support the operation and maintenance of facilities where enrolment is less than capacity. Under the new model, a school can qualify for enhanced top-up only. Enhanced top-up funding supports the operation and maintenance of schools that are isolated from other schools of the same board. Under the new model of funding, only 4 schools qualify for enhanced top-up (Harrow Public School, Pelee Island Public School Centennial Central Public School and East

Mersea Public School). The enhanced top-up formula provides the Board with \$299,000 for school operations (\$275,000 in 2021-22).

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement benefits and gratuity) is required and results in a \$0.9 million expense in 2022-23 (\$0.9 million in 2021-22).

School Facility – Health and Safety

The cost of Health and Safety is shown separately within the School Operations budget (except for salaries and benefits). The cost of Health and Safety expenses of \$458,000 are budgeted to be consistent with the prior year.

3.3.2 Amortization (Appendix 1)

Is the term used for the expensing, charging or writing off of the cost of a tangible asset (i.e. buildings, roofs, furniture and equipment, etc.). It is also referred to as “depreciation”. The purpose is to reflect the reduction in the book value of the asset due to usage and/or obsolescence.

Amortization – Board Administration & Governance is a PSAB required expense and relates to the amortization of the Administrative Building.

Amortization – Pupil Accommodation is a PSAB required expense and relates to the amortization of the school buildings as well as other capitalized expenses from renewal and school construction projects.

Amortization – Renewal is a PSAB required expense and relates to the amortization of capitalized expenses charged to renewal funding.

Each year the Board reviews its estimates of remaining service life (RSL) of tangible capital assets by examining significant betterments and additions. Changes in RSLs may impact the calculation of amortization. Any change in amortization expense is offset by a corresponding change in funding (Deferred Capital Contributions). A \$0.5 million decrease in amortization expense is budgeted for 2022-23 and is offset by a decrease in funding.

3.3.3 Debt Charges (Interest Expense) (Appendix 1)

Note: Principal payments are a balance sheet item related to cash flow and are not expensed in the budget.

This amount represents interest expense fully funded by the Ministry on supported debt including:

- Good Places to Learn (GPL);
- New Pupil Places (NPP) funded projects including Begley, Essex Public, Lakeshore Discovery and Talbot Trail schools;
- Prohibitive to Repair (PTR), Primary Class Size (PCS) and Growth-related funded projects including Campbell and Bellewood/Northwood additions;
- Capital Priorities funded projects (i.e. new North Shore Public School, James L Dunn Public School, new Kingsville K-12, Eastview Horizon Public School, addition at Legacy Oak Trail Public School, addition at Northwood Public School);
- School Condition Improvement projects.

Debt Charges from Renewal

This represents the interest expense for 2022-23 on the debenture for Better Schools Initiative (energy project). The principal payment is a balance sheet item.

3.4 School Facility Renewal (Appendix 13)

The School Renewal Allocation (SRA) is a multi-faceted program. It allows school boards to revitalize and renew aged building systems and components. This includes roof replacement and replacing of aged HVAC systems. SRA funding also allows the Board to undertake capital improvements (e.g., add new ventilation systems to increase fresh air intake, address program-related needs and invest in accessibility-related enhancements such as ramps, elevators, electronic door opening systems). In addition, SRA also addresses maintenance requirements such as painting, roof patching and pavement/parking repairs. While school boards are provided the above flexibility under SRA, the Ministry encourages school boards to prioritize SRA expenditures to address facility condition, ventilation, health and safety, and general code requirements (including accessibility).

Between 2015-16 and 2019-20, the Ministry has allocated an additional \$40 million each year to the School Renewal Allocation (SRA). For 2020-21 and 2021-22, an

additional \$50 million has been absorbed into the benchmark and this level of funding continues for 2022-23; these funds have been allocated in proportion to a school board's relative share of provincial SRA funding for the 2022-23 school year. This funding has been split with 40% of the funds allocated towards operating/maintenance type expenditures (e.g. painting) and the remaining 60% of the funds allocated towards expenditures that are capital in nature (e.g. roof repair, accessibility enhancements, portable repair). While the additional operating / maintenance funds can be put towards capital investments, the additional capital funds cannot be put towards operating / maintenance items. The Board will receive \$6.4 million in renewal funding in 2022-23 (\$6.3 million in 2021-22). For the 2022-23 year, \$5.5 million has been allocated to capital projects and \$0.9 million to operating projects.

The total amount in the operating budget (expense) and the capital budget equals the grant allocation, which is inadequate to meet the Board's urgent and high renewal needs. Since most projects will be done in the summer of 2023, there may be a need to re-prioritize these projects as needs emerge in the spring of 2023.

For 2014-15 and going forward, the Ministry adjusted renewal spending requirements such that any increase in the amount of school renewal funding directed towards operating expenses will be limited to an additional 5% of the Board's historical 3 year average amount spent on operating. The Ministry wants to ensure that most of this funding is used for capital purposes.

In summary, of the Board's total allocation of renewal funding (\$6.4 million), only \$1.3 million is permitted to be spent on non-capital or operating expenditures. As a result of efforts to eliminate the capital deficit, a smaller portion (\$141,000 for 2022-23) of this amount will pay for the Better Places and Energy projects that were unfunded by the Ministry (debenture interest). This leaves a larger portion available for operating expenditures.

The Board continues to plan carefully to ensure operating expenses are closely monitored and controlled.

4 Transportation (Appendix 11)

4.1 Grants

In January 2020, the Ministry launched a review of student transportation, which aims to achieve a more equitable and needs-based student transportation system. While the review is still underway, the overall Student Transportation Grant will be maintained at the previous year's funding level, with adjustments for enrolment (a slight increase of \$28,000).

There is a fuel escalator/de-escalator adjustment recognized twice a year. If fuel prices are above or below a set corridor within any month a funding adjustment will apply.



4.2 Expenses

The budget reflects the Board's proportionate share (based on ridership) of the Transportation Consortium's expenses. Transportation expenses are budgeted to increase by \$1.0 million due to increased carrier and routing costs. No provision for COVID-19 related health and safety measures are reflected in the budgeted expenses.

The Administration line item represents the Board's proportionate share (based on ridership) of the Transportation Consortium's salaries and benefits.

5 Other Revenue & Expenses (Appendix 2)

Other revenue is comprised primarily of the following:

- Ministry of Education (MoE) funding that is outside or separate from the GSN
 - Beginning in 2020-21 this funding is referred to as the Priorities and Partnerships Fund (PPF) (previously known as EPO grants);

- Funding generated within the schools from various activities, referred to as School Generated Funds (SGF);
- Funding received from organizations other than the Ministry of Education, such as the Ministry of Labour, Training and Skills Development (MLTSD), Immigration, Refugees and Citizenship Canada (IRCC) and Ministry of Citizenship and Immigration and International Trade (MCIIT);
- Fees received from International Visa Students;
- Other miscellaneous sources.

In 2019-20, the Ministry launched a new Priorities and Partnership Fund (PPF). This Fund continues for 2022-23. The PPF is intended to align with the Ontario Budget and Ontario's 'new vision for education'. The funding replaced the previous Education Programs – Other (EPO) funding and aims to be evidence-based and outcome-focused while providing streamlined, accountable, and time-limited funding that will be reviewed and assessed by the Ministry each year. At the time of budget preparation, only certain PPF allocations were determined for our Board. There are PPF Priorities which have yet to be allocated board-by-board. The Budget includes PPF allocations set forth in Ministry Memorandum 2022: B05 dated February 17, 2022. Actual funding may differ significantly from the board-by-board allocation when it is released.

To streamline funding and reduce administration burden, the Ministry has transferred some programs previously funded through PPF into the 2022-23 GSN as follows:

PPFs Transferred to GSN	2022-23 Amount	2021-22 Amount
Parents Reaching Out (PRO) Grant	36,000	39,900
Canada-Ontario Agreement for French as a Second Language (FSL)	150,000	150,000
Learning and Innovation Fund for Teachers (LIFT)	45,000	45,000
Well-Being and Mental Health Bundle	51,000	52,000
COVID-19 Learning Recovery Fund *	5,199,000	2,600,000
Supporting Student Mental Health Allocation *	391,000	190,000
Local Special Education Priorities *	256,000	128,000
Additional School Operations Support *	510,998	241,504

* These PPFs were provided as COVID-19 supports funding in the prior year. At the time of 2021-22 budget preparation only 50% of the funding was authorized to be budgeted for by the Ministry. The remaining 50% was released in the Fall of 2021. PPF grants and other revenue includes:

Adult English as a Second Language (ESL)	Funded by MCIIT. Enrolment in the program is expected to consistent with the prior year; Additional funding is directly offset by increased staffing and supply costs.
COVID-19	COVID-19 PPF supports are discontinued in the current year. Some of these supports have been transferred into the GSN and/or discontinued.
De-streaming Implementation Supports	This funding supports the implementation of de-streamed Grade 9. The focus of this funding is to prepare Grade 8 students for their transition to Grade 9, and support Grade 9 students to be successful in the de-streamed Grade 9 program and prepare for their transition to Grade 10 and the senior program. Funding can be used to support the learning needs of Grade 8 and 9 students, capacity building for Grade 8 to 10 educators, planning for Indigenous students who are transitioning/have transitioned from First Nations elementary schools, and student and family information sessions and workshops.
EarlyON Child and Family Centres	Funding for EarlyON is provided by the City of Windsor and specific board funding has not been announced. The current level of investment is expected to be maintained in 2022-23 and the current year budget is based on the prior year allocation.
Early Intervention in Math for Students with Special Education Needs	This funding is intended to support the implementation of early interventions in Math for students with special education needs. Funding may be used to support elementary students with a goal of increasing student engagement, preventing learning gaps, and supporting students to prepare for de-streamed Grade 9 math.

Entrepreneurship Education Pilot Projects	This new funding is to provide innovative pilot projects that promote entrepreneurship education for secondary students and are developed/provided in partnership with local third-party organizations that have expertise in entrepreneurship, for example, local Chambers of Commerce. Projects related to STEM and/or the skilled trades are encouraged, and 50 per cent of funding must provide students' seed funding for their entrepreneurial projects / ideas. Local and provincial events showcasing students' entrepreneurial projects/ideas will take place in Spring 2023. 2022-23 will be the first year of the three year pilot.
French as a Second Language (FSL)	This funding continues and has been transferred to the GSN for 2022-23. The Ministry continues to allocate FSL funding to support an enriched school environment in the area of FSL programming.
Graduation Coach Program for Black Students	This PPF funding is focused on addressing systematic barriers to achievement and well-being and supporting the success of Black students. The program involves providing intensive, culturally-responsive support to Black students and hiring graduation coaches with connections to Black communities to act as mentors to Black students, with the assistance of school staff and board leadership. Funding was not included in the prior year budget as it was not announced at the time. This funding contributes towards the cost of a Graduation Coach and a core team (5.0 FTE positions in total).
Health Resources, Training and Supports	This funding is used to develop new resources and supports, and to deliver local training to Principals/Vice-principals, educators and other school staff related to current and emerging health and safety issues. In past years, this has included supports connected to cannabis use, vaping, gaming, and nutrition. For 2022-23, boards

	are encouraged to continue using funds to support effective implementation the ministry's Policy Program Memorandum (PPM) on anti-sex trafficking.
Keeping Students in School	This funding is to support select school boards to examine their discipline practices, with the goal of addressing discipline disproportionality. This pilot project has been designed to develop promising practices with a focus on identifying structural inequities related to discipline in schools, including suspensions and expulsions. School and system leaders will work on enhancing their skills for working with marginalized students, families and staff so that decisions related to addressing student behaviour are fair and equitable.
Learn and Work Bursary	The Learn and Work Bursary Program provides a bursary to vulnerable and underserved students in 18 school boards who are enrolled in a cooperative education program and have financial and other barriers to completing the Ontario Secondary School Diploma (OSSD). Eligible students would be identified by guidance teams based on the selection criteria.
Learning and Innovation Fund	These funds will enable school boards to support teacher collaboration, learning and sharing of effective practices within schools, within boards and across the province. This funding continues and has been transferred to the GSN for 2022-23.
Literacy/Numeracy Grant	MLTSD continues to provide funding in the area of Literacy & Numeracy. The Ontario Literacy and Basic Skills (LBS) program helps adults in Ontario to develop and apply communication, numeracy, interpersonal and digital skills to achieve their goals. The grant also includes a portion to support an education program at the South West Detention Centre (SWDC). Funding is expected to be consistent with the prior year.

Miscellaneous Government Grants	This reflects MLTSD, IRCC and MCIIT funded programs provided by our Board. These programs are delivered throughout the school year and include employment services to assist people in Windsor and Essex County to find work. Another funded service is providing assessments for adult English language proficiency. Total expenses for these funded programs are budgeted to equal the actual funding received.
Miscellaneous Revenue/Discounts	This line includes a budget of \$9,000 for discounts revenue (early payment of invoices), \$9,500 for international student application fees, \$478,000 for various solar and energy rebates, \$500,000 of interest revenue, \$74,000 for other and \$1,782,000 of funding under Jordan's Principle to support 35.0 FTE EAs.
Ontario Youth Apprenticeship Program (OYAP)	This program is a school-to-work transition program offered through our secondary schools. Full-time students in Grades 11 and 12 earn cooperative education credits through work placements in skilled trades. Funding for the current year is budgeted to be consistent with the prior year.
Parents Reaching Out Grants	The Parent Reaching Out (PRO) Grants program provides funding to district school boards and school authorities to lead projects with a focus on the identification and removal of barriers that prevent parents and families from participating and engaging fully in their children's learning. This funding continues and has been transferred to the GSN for 2022-23.
Math Strategy	This PPF funding provides for additional positions and release time to support student math performance. Board-based math learning leads will support implementation of the new math curriculum and oversee board improvement planning. School based math learning facilitators are a targeted support for those schools demonstrating the greatest needs. Release time

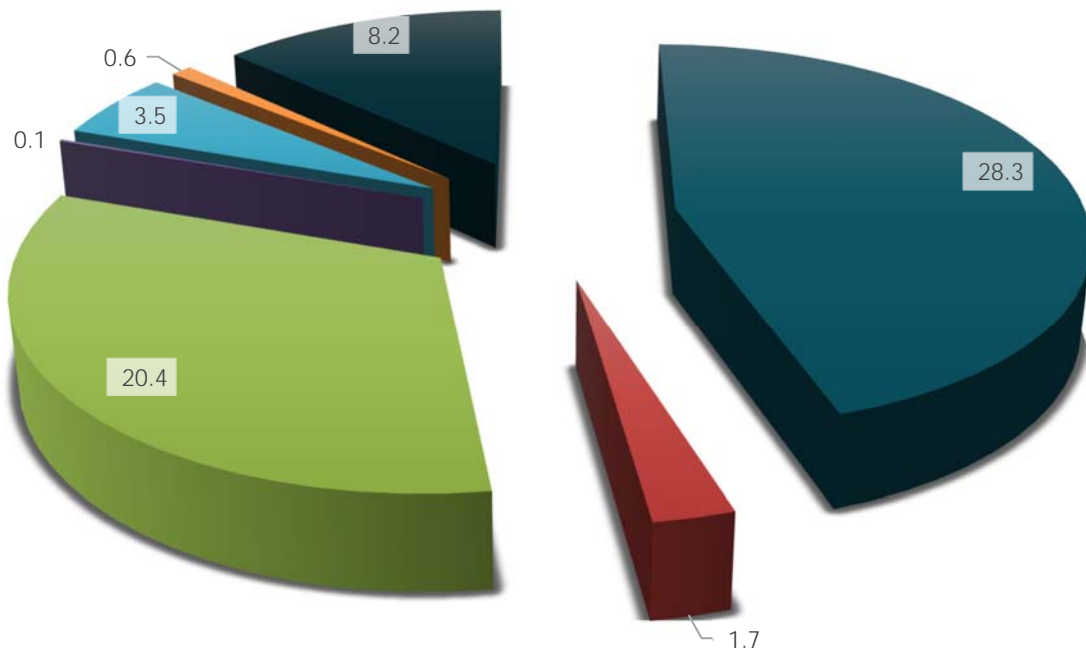
	funding is also included to support professional learning opportunities for math. The funding is used to staff 2.0 FTE Math Consultants and the remainder is directed to professional development/release time. Funding is consistent with the prior year.
School Generated Funds	This represents an estimate of funds that are generated at the school level. It is a requirement by PSAB that these funds be consolidated with the Board's budget. Fundraising is budgeted to be consistent with the prior year.
Special Education Additional Qualification (AQ) Subsidy for Educators	Funding to support educators' participation in approved Schedule C and Schedule D special education Additional Qualification (AQ) courses such as "D-Special Education Specialist".
Summer Learning Special Education Supports	Ministry funding to deliver transition programs and additional staffing during the summer for students with special education needs.
Tutoring Supports	Funding to address the impacts of the COVID-19 pandemic. Tutoring programs will prioritize math and literacy and other foundational learning skills. Total Board funding is \$3.1 million. Half of the tutoring supports funding is budgeted for the 2021-22 year and the remaining funding, budgeted for the 2022-23 year, must be used no later than December 31, 2022.
Tuition Fees	Represents fees collected from International Visa students. A decrease of 3.0 ADE international students is budgeted. The decrease in students is offset by an increase in the annual fees. Revenue is expected to be consistent with the prior year. At the time of budget preparation, only students that were currently enrolled were included in 2022-23 projections.
Well Being and Mental Health Bundle	This funding supports school boards to meet local needs and priorities that promote well-being and mental health, including safe, healthy, inclusive

and accepting learning environments. This funding enables school boards to support activities in their improvement and multi-year strategic plans, as well as their three-year Mental Health and Addictions Strategy, and annual Action Plan for Mental Health. This funding continues and has been transferred to the GSN for 2022-23.

6 Special Education

Special Education expenses are greater than the funding allocation by approximately \$9.1 million (\$3.8 million in 2021-22). This information was presented to SEAC (Special Education Advisory Committee) at a meeting on June 14, 2022. Refer to Tab X for the detailed memo.

2022-23 Budgeted Revenue (\$62.8 million)



■ SEPPA

■ Special Education Equipment Amount (SEA)

■ Differentiated Special Education Needs Amount (DSENA) (Includes Multi-Disciplinary Teams Funding)

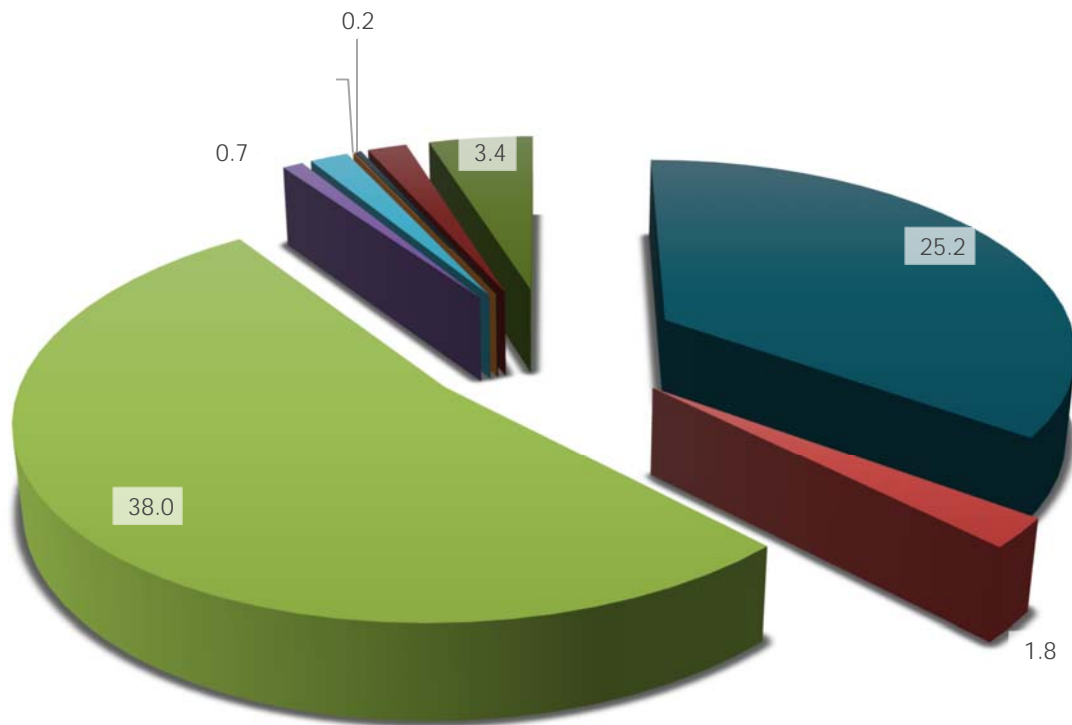
■ Special Incidence Portion (SIP)

■ Educational and Community Partnerships Programs

■ Behavioural Expertise Amount

■ Other Revenue Sources

2022-23 Budgeted Expenses (\$71.2 million)



- Teachers
- Occasional Teachers
- Student Support Staff
- Supplies
- Capital
- Fees and Contracts
- Vice-Principals
- Consultants
- Educational and Community Partnerships Programs

Below, by type of employee, is the increase in the Special Education staff complement from the 2021-22 budget to the proposed 2022-23 budget.

Staff	Staffing Sept. 1, 2022	Staffing Sept. 1, 2021	FTE Increase (Decrease)	Cost/Salaries and Benefits (at average)
Support Staff:				
Education Assistant (EA)	353.50	305.00	48.50	2,475,400
Education Assistant (EA) - Jordan Principle *	35.00	19.00	16.00	816,600
Developmental Service Worker (DSW)	129.00	120.00	9.00	587,200
Developmental Service Worker (DSW) - Tier 3 Support	2.00	2.00	-	-
Behavioural Management System Worker (BMSW)	1.00	1.00	-	-
Developmental Management Services Worker (DMSW)	2.00	2.00	-	-
Child Youth Worker (CYW)	55.00	54.00	1.00	66,600
Support Worker for the Deaf and Hard of Hearing (SWDHH)	21.00	18.00	3.00	198,400
Social Worker	2.20	2.20	-	-
Psychologist and Speech	17.50	17.50	-	-
Behaviour Transition Specialist *	1.00	1.00	-	-
Applied Behavioural Analysis (ABA) Facilitator *	3.00	3.00	-	-
Board Certified Behaviour Analyst (BCBA)	4.00	4.00	-	-
Sub-total	626.20	548.70	77.50	4,144,200
Elementary:				
Blind & Deaf	9.50	9.50	-	-
Teachers (RISE and GAINS)	89.50	80.50	9.00	1,004,300
Learning Support (LST)	67.00	63.00	4.00	446,300
Sub-total	166.00	153.00	13.00	1,450,600
Secondary:				
My Achievement Pathway to Success (MAPS)	20.33	19.50	0.83	93,000
Administration	3.00	3.00	-	-
STEPS (Skills to Enhance Personal Success) / Community Living	34.66	30.66	4.00	448,400
High Intensity / Transition Room (includes Autism)	-	1.33	(1.33)	(149,100)
Learning Support Teacher (LST)	18.63	20.27	(1.64)	(183,800)
Sub-total	76.62	74.76	1.86	208,500
Agency:				
Teachers (Including Principal)	28.00	29.00	(1.00)	(111,600)
Sub-total	28.00	29.00	(1.00)	(111,600)
Total	896.82	805.46	91.36	5,691,700

7 Accumulated Surplus

The Board has a balance budget (\$Nil surplus/deficit) for compliance purposes for 2022-23 and there will be no impact on the Accumulated Surplus.

The capital accumulated surplus represents amounts internally appropriated in previous years to fully offset the capital deficit position of the Board and relates to LaSalle Public School and the Better Schools Energy Retrofit. Each year this balance will be reduced by an amount equal to the amortization of the capital assets. The capital accumulated surplus supports the amortization expense that would otherwise be charged to the operating budget. As discussed in Section 1.9, for 2022-23, amortization on projects prior to September 1, 2019 are no longer included in the compliance calculation.

It is expected that the Board will have \$26.7 million (excluding the actual results of 2021-22) in the Accumulated Surplus - Operating that has not been appropriated either internally (i.e. internal capital) or externally (employee future benefits, school generated funds, etc.) at August 31, 2023. The results for the 2021/22 year will not be known until the completion of the year-end process in October

Accumulated Surplus	Opening Balance September 1, 2022	2022-23 Budget	Closing Balance August 31, 2023
Operating	26,684,368	50,753	26,735,121
Capital	9,912,607	(998,747)	8,913,860
Capital – Adjustment	(947,994)	947,994	-
Other – School Budgets	622,210	-	622,210
Total	36,271,191	-	36,271,191

It is fiscally prudent to ensure that the Board has an operating portion of the Accumulated Surplus that has not been appropriated either internally or externally. This portion of the Surplus is needed for three situations:

- 1) Emergencies (such as a global pandemic) including unanticipated expenses and declines in revenue (such as lower than anticipated grants due to unexpected enrolment decline and funding policy changes);
- 2) One-time special project expenses;
- 3) Provide the opportunity to manage the process to reduce costs;
- 4) Provide for unanticipated losses, grievances, settlements, etc.

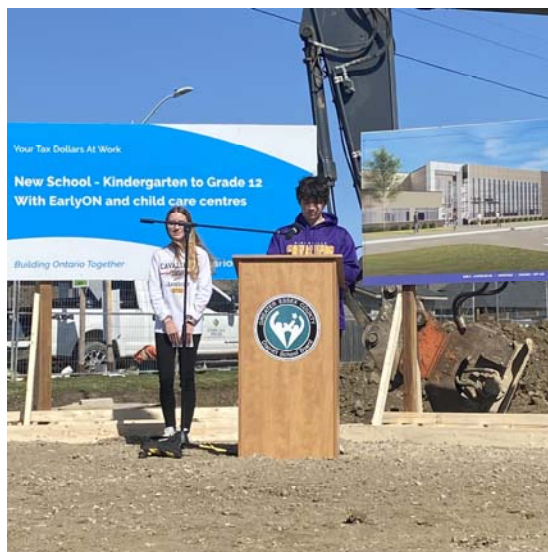
Ultimately, the Board's objective is to be fiscally responsible in our decision-making process. Retaining a surplus for unplanned events, funding changes and changes in budget assumptions is prudent and a sign of strong fiscal management. The operating accumulated surplus represents approximately 6% of the total 2022-23 operating allocation (for compliance calculation purposes), which is considered a good benchmark by the Ministry. A portion of the accumulated surplus may be required to address unbudgeted expenses associated with the ongoing global pandemic (COVID-19) and incremental capital costs on new school builds that are not funded by the Ministry. Refer to the section in this report that discusses the global pandemic and budgetary risks.

8 Capital Budget (Appendix 3)

Capital costs are not expensed. These capitalized costs are included on the balance sheet and the related grants are included on the balance sheet as Deferred Capital Contributions (see Appendix 5 of the budget document for DCC balances).

The capital costs budgeted for 2022-23 are fully funded by Ministry of Education grants.

8.1 Capital Priorities – Major Programs (incl. Land)



This represents the construction costs budgeted to be incurred related to the New Kingsville K-12, James L. Dunn PS, New North Shore FI, Legacy Oak Trail PS addition, Northwood PS addition, North Star High School and Eastview Horizon PS.

8.2 Full Day Kindergarten (FDK)

The Ministry has approved FDK funding for New Kingsville K-12, - New North Shore FI and James L. Dunn PS and \$1.3 million has been budgeted in 2022-23.

8.3 Early Years Capital (EarlyON and Child Care)

Child care and new EarlyON funding is being accessed for a New Kingsville K-12, Eastview PS, James L. Dunn PS and new North Shore FI PS.

8.4 Temporary Accommodations

This allocation provides funding to address the estimated annual cost of temporary accommodation in the amount of \$139,000 (\$719,000 in 2021-22). This funding may be used for portable moves, leases, and purchases, as well as for lease costs for permanent instructional space.

The portable funding model is based on a three-year history of school specific portable counts as reported in the School Facilities Inventory System (SFIS). Any unspent funds of a board's Temporary Accommodation allocation from the previous year are carried forward and placed in deferred revenue for spending on temporary accommodation.

8.5 Minor Capital (IT)

This represents the budgeted amount for classroom computers (\$2,057,000) and other IT capital items. The classroom computers budget has increased approximately \$29,000 (\$2,028,000 in 2021-22). These costs included hardware, operating software and computer wiring. Electrical wiring costs for computers are in the School Facility Renewal budget.

8.6 School Condition Improvement

For 2022-23, the Ministry will continue to invest almost \$1.4 billion to maintain and improve the condition of schools through the School Condition Improvement (SCI) program to address the significant backlog in school renewal needs. SCI funding is allocated to school boards, for schools open and operating, in proportion to the renewal needs assessed for these facilities during the 2019 assessments by the Ministry Condition Assessment Program.

In 2022-23, school boards are required to direct 70% of SCI funds to address major building components (i.e. foundations, roofs, windows) and systems (i.e. HVAC and plumbing). The remaining 30% of SCI funding can continue to address the

above listed building components or, alternatively, building interiors and surrounding site components (for example, utilities, parking and pavements).

As our Board has a high renewal need, there is a significant amount of SCI funding available. The Board's allocation for 2022-23 is approximately \$24.8 million. This is \$2.4 million higher than the prior year's budget amount (\$22.4 million in 2021-22). These funds must be used for expenditures that meet the requirement to be capitalized.

8.7 Resilience Infrastructure Stream

During the 2020-21 year, a new COVID-19 time-limited funding opportunity was announced by Ministry, in collaboration with the Federal government through the Investing in Canada Infrastructure Program ("ICIP"), to:

- Promote occupancy health and safety;
- Improve facility condition (e.g. optimizing air quality and water refilling stations);
- Enhance physical distancing; and
- Facilitate distance learning (e.g. network and broadband infrastructure).

Construction must commence by September 30, 2023 and be completed by December 31, 2023. On February 23, 2021, the Board received approval for 124 projects totaling \$15.6 million. \$2.1 million is included in the 2022-23 budget (\$5.4 million in 2021-22) for projects occurring between September 1, 2022 and December 31, 2023.

8.8 Short Term Interest on Capital

This represents the short-term interest on capital projects not yet permanently financed including James L. Dunn PS, New North Shore FI, New Kingsville K-12, Legacy Oak Trail PS, North Star High School, Eastview Horizon PS, FDK and SCI. The short-term interest incurred is funded by grants.

9 Cash Management Strategy

In 2018-19 the Ministry implemented a cash management strategy to help reduce the Province's borrowing costs. Under the policy, the Board's monthly cash flows will be refined based on the Board's cash requirement. The Board's funding entitlements will remain the same under the GSN regulation, however the Board

will need to record a Ministry receivable from the Province based on their prescribed formula. Based on the delayed grant payment calculation, a receivable in the amount of \$24.1 million was recorded in 2020-21. The receivable does not get updated for the Budget or Revised Budget cycles, therefore there is no change to the receivable. The receivable will be updated on September 1, 2022 as part of the year end process. Management continues to monitor cash flows closely and ensures that any short-term borrowing arrangements are tied to capital projects and funded accordingly. Given the Board's accumulated surplus position and careful management of cash flow, no budget impact is included in 2022-23 as a result of this Ministry policy.

10 Appendices
