GREATER ESSEX COUNTY District School Board

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2021-2022 Approved Budget

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.

Table of Contents

1 Introduction 1

1.1 Trustees 1

1.2 Administration 2

1.3 Budget Process & Format 3

1.4 Budgeting for Strategic Priorities 4

1.5 Budget Survey 6

1.6 Overview of the Funding Formula 7

1.7 Budget Risk Areas 11

1.7.1 Global Pandemic (COVID-19) Budget Implications 11

1.7.2 Other Budget Risks 15

1.8 Major Policy & Funding Changes and Financial Impact 18

1.8.1 COVID-19 Supports in the 2021-22 GSN 18

1.8.2 Pupil Foundation Grant (Compensation, Secondary Class Size and Online Learning) 19

1.8.3 Special Purpose Grants (Other Grants for Student Needs) 20

1.8.4 Priorities and Partnership Fund (PPF) and Other Revenue 21

1.8.5 Other Funding Considerations 22

1.9 Ministry of Education Compliance Calculation 24

2 Financial Overview 26

2.1 Projected Average Daily Enrolment (ADE) 28

2.1.1 Elementary 28

2.1.2 Secondary 28

2.1.3 Overall Comments 29

2.2 Staff Complement in Budget 31

2.2.1 Support for Students Fund (SSF) Positions 31

2.2.2 Teachers 32
2.2.3 Non-Teaching 32
2.3 General Cost Increases/Decreases 34
2.4 Full-Day Early Learning Kindergarten (FDK) Program 36
3 Operating Expenses 37
3.1 Classroom Expenses 38
3.1.1 Teachers (Appendix 6) 38
3.1.2 Occasional Teachers (Appendix 1) 38
3.1.3 Teacher Assistants, Professionals and Other Educational Support Staff (Appendix 7) 39
3.1.4 Textbooks, Classroom Supplies and Other Related Classroom Expenses (Appendix 8) 40
3.1.5 Staff Development (Appendix 1) 43
3.2 Non-classroom Expenses (Appendix 9) 43
3.2.1 Principals and Vice-Principals 43
3.2.2 School Secretaries 43
3.2.3 Teacher Consultants 44
3.3 Other 44
3.3.1 Board Administration and Governance and School Facility – Operations (Appendix 10) 44
3.3.2 Amortization (Appendix 1) 48
3.3.3 Debt Charges (Interest Expense) (Appendix 1) 48
3.4 School Facility Renewal (Appendix 13) 49
4 Transportation (Appendix 11) 50
4.1 Grants 50
4.2 Expenses 50
5 Other Revenue & Expenses (Appendix 2) 51
6 Special Education 56
7 Accumulated Surplus 59
8 Capital Budget (Appendix 3) 60

8.1 Capital Priorities – Major Programs (incl. Land) 60
8.2 Full Day Kindergarten (FDK) 60
8.3 Early Years Capital (EarlyON and Child Care) 61
8.4 Temporary Accommodations 61
8.5 Minor Capital (IT) 61
8.6 School Condition Improvement 61
8.7 Resilience Infrastructure Stream 62
8.8 Short Term Interest on Capital 62
9 Cash Management Strategy 62
10 Appendices 63

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

Arabella Soave
Student Trustee - City

Isabel Unger
Student Trustee - County

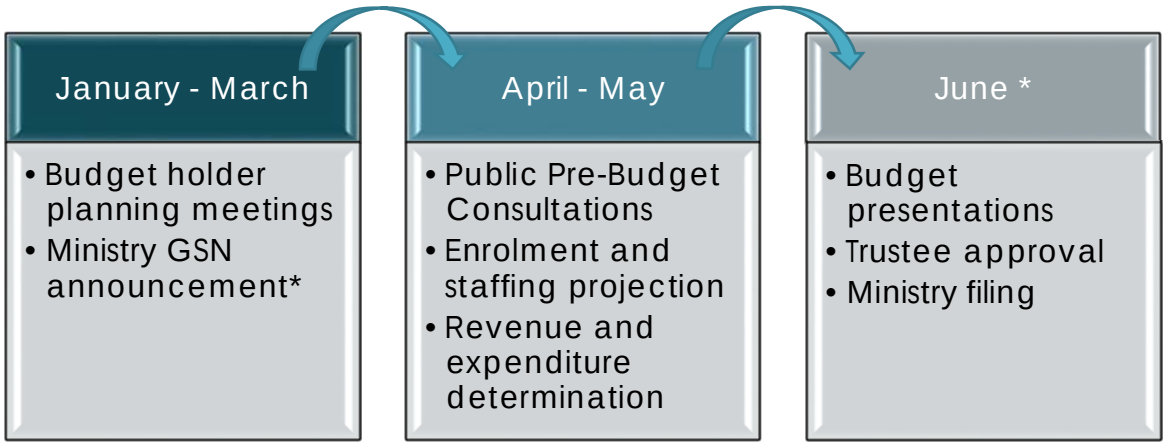
1.2 Administration

Erin Kelly	Director of Education
Shelley Armstrong	Superintendent of Business
Todd Awender	Superintendent of Education – School Development and Design
Josh Canty	Superintendent of Education – Student Success and Alternative Education
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
Dr. Sharon Pyke	Superintendent of Education – Student Well-Being (Safe Schools, Equity, Healthy Schools, Mental Health)
Mike Wilcox	Superintendent of Education – Special Education

1.3 Budget Process & Format

The preparation of the 2021-22 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:



* Due to the global pandemic (COVID-19), the release of the Grants for Student Needs (GSN) was delayed and the budget process was revised accordingly. The GSN was released on May 4, 2021 and the deadline to submit a budget to the Ministry is **June 30, 2021**. All regular budget activities leading up to the release of the GSN were completed as scheduled.

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 2021-22 as it directly relates to student success and well-being.

1.4.1 Creating Confident Learners

- Investment of 11.0 FTE special education supports to student needs.
- Investment of 7.0 FTE Jordan Principal Educational Assistants to provide direct support to Indigenous Students.
- Increase of 2.0 FTE Re-engagement Attendance Counsellors to review attendance and engage with students and parents to ensure continued student education and success.

- Increase of 6.0 FTE Information Technology positions to assist students and staff with the increasing demands of technology (support remote learning, ensure connectivity and access to programs and software, etc.).
- Investment in 2.0 FTE Indigenous Academic Instructors and approximately $84,000 in supplies and resources to improve student enrichment in Indigenous culture and history.
- Investment of 3.0 FTE Graduation Coaches to address service delivery gaps to facilitate the engagement, well-being and academic achievement of Black students.
- Investment in a STEPS classroom at Massey Secondary School and GAINS classrooms at General Brock Public School and Princess Elizabeth Public School.

1.4.2 Engaging Communities

- New Communications Officer position to increase social media and website presence
- Additional investment of $70,000 in equity and inclusion supports (training, resources, supplies) to build awareness.
- Investment of $250,000 for a new Board website to improve communication and to provide better accessibility of information.
- Additional supports in the area of technology, indigenous education and diversity (Graduation Coaches) will improve engagement with each respective community.
- New in 2021-22 the Board piloted a budget survey to obtain feedback from the community as part of its budget development process to determine what stakeholder groups value. This is discussed in section 1.5.

1.4.3 **Demonstrating Ethical Stewardship**

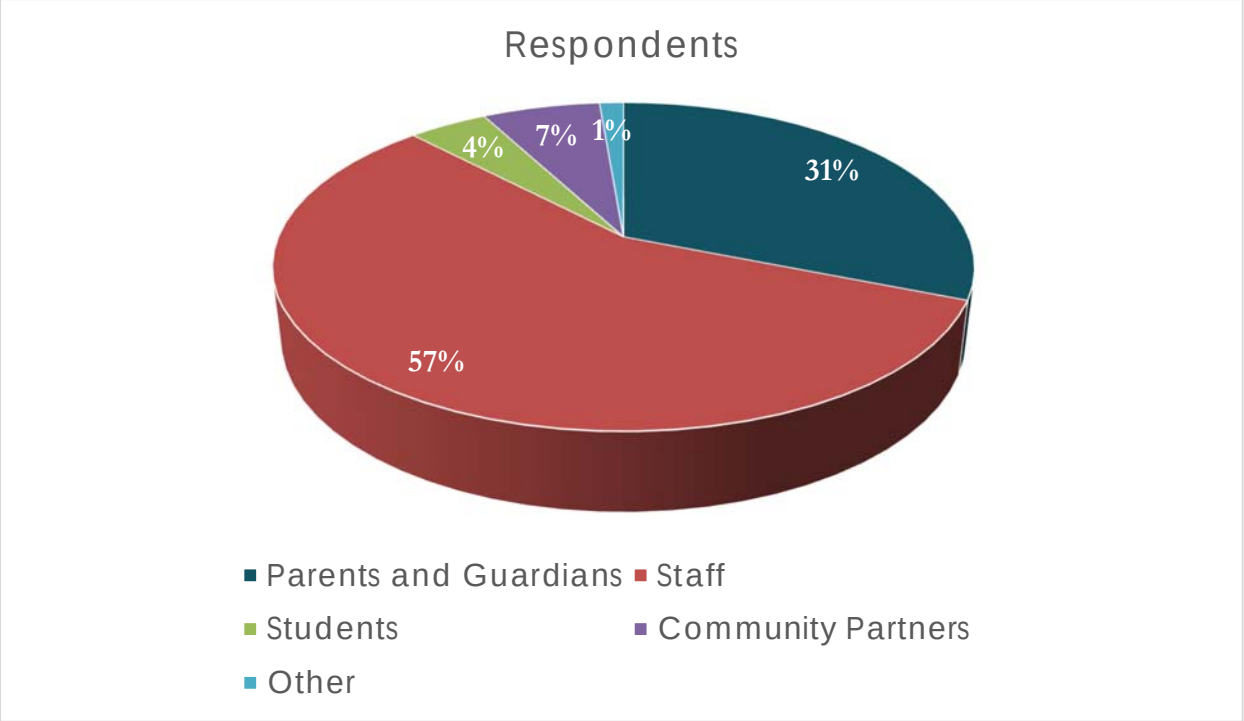
- An increase of $2 million for a Director's contingency to address emerging issues such as anti-black racism, diversity, equity/inclusion, mental health, safe schools, and provide additional supports as necessary for COVID-19 expenses.
- Additional $100,000 in additional resources (textbooks and online resources) for new schools and programs.
- Creation of 2.0 FTE new Construction Administrator positions to coordinate capital projects and ensure that new schools builds are completed on budget, are properly maintained, and operating efficiently.
- Commitment to healthy schools through the application and award of $15.6 million in COVID-19 Resilience Infrastructure Stream funding to improve building systems (ventilation systems, bottle filling stations cooling centres, door hold open projects, child care upgrades, WIFI access points).
- Elimination of single-use plastic products from Board Webstock purchasing system.
- Maintaining a healthy accumulated surplus to address unanticipated expenditures (see section 7).

1.5 Budget Survey

In preparation for the 2021-2022 Budget, the Greater Essex County District School Board (GECDSB) invited parents/guardians, students, staff and community members to provide input into the budget development process through a survey.

The survey requested input to help guide the budget development to ensure alignment with the Board's strategic priorities. A link to the Board's strategic plan and the survey was shared via the Board website, social media and through our schools in March 2021 and was open for a two-week period.

The survey requested that respondents rank their top five budget priorities from a drop-down list containing 22 different priorities, including one write-in option. A total of 825 individuals responded to the survey:



The top 5 budget priorities consistently identified amongst all respondent groups are as follows:

- Student Mental Health and Well-being;
- Clean Schools and Ventilation;
- Staff Mental Health and Well-being;
- Arts (Visual Arts, Drama, Music);
- Reading, Writing Skills (Literacy Development).

Student Mental Health and Well-being and Clean Schools / Ventilation were ranked as the top two priorities amongst all respondent groups.

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 as 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:

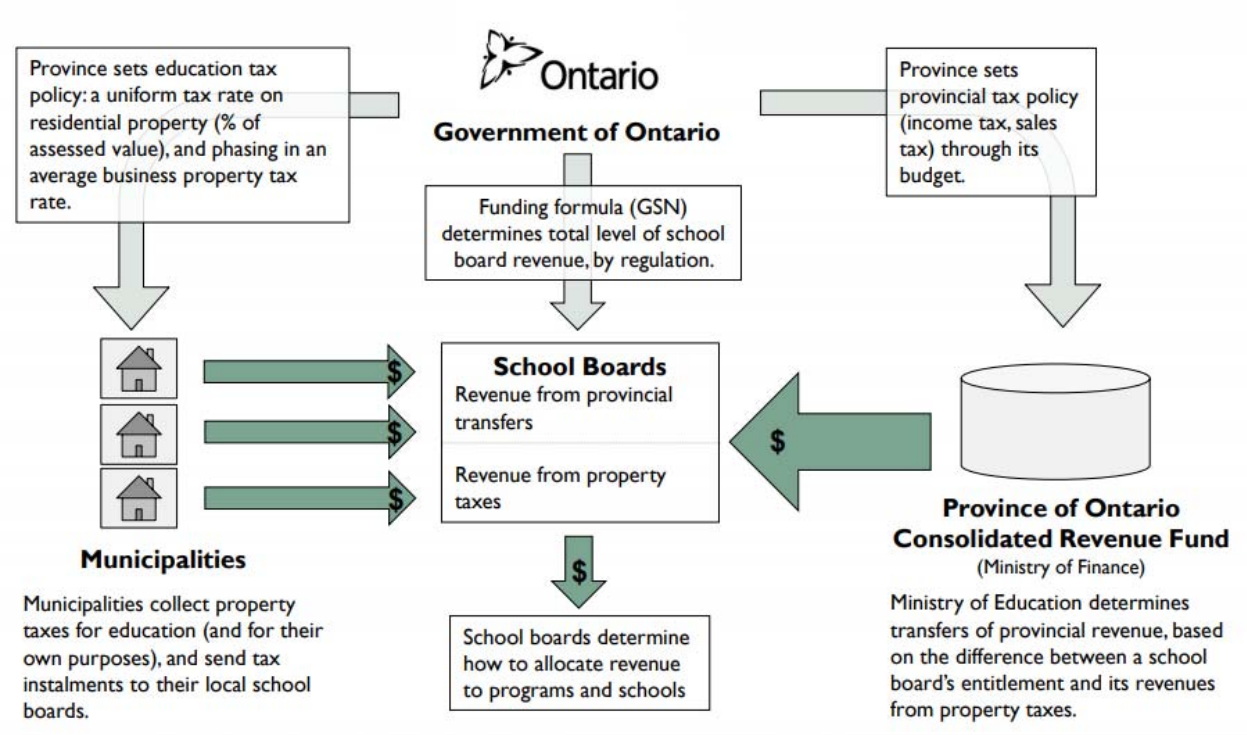
- Ministry of Education – Grants for Student Needs (GSN);
- Ministry of Education – Priorities and Partnerships Fund (PPF) – Previously known as Education Program – Other (EPO);
- Ministry of Education – Capital Funding;
- Educational Development Charges (EDCs);
- Other Ministries – Ministry of Labour, Training and Skills Development;
- Ministry of Citizenship, Immigration and International Trade (MCIIT);
- Other sources – Student fees, 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.

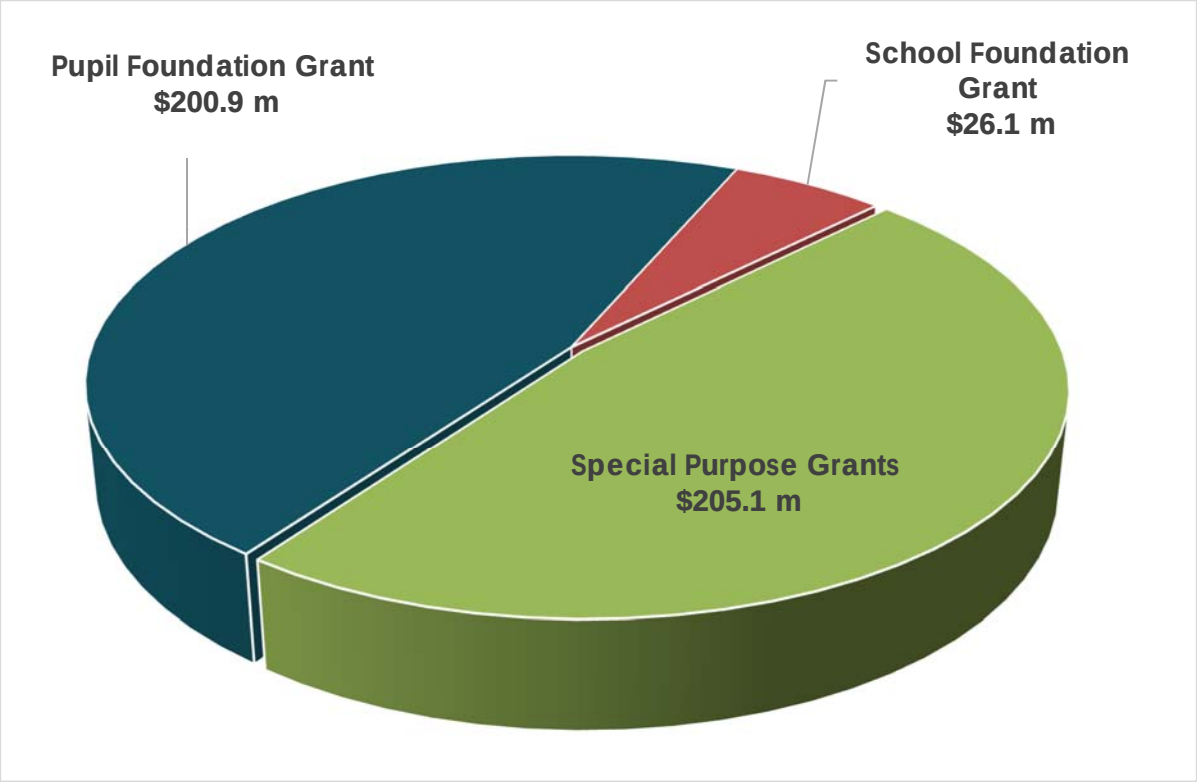


The 2021-22, GSN consists of the following components, which is consistent with the prior year:

1. a Pupil Foundation Grant;
2. a School Foundation Grant, and
3. Fifteen (15) 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 2021-22 grant allocations through the GSN (excluding other sources) is shown below. The Pupil Foundation Grant represents over half of the GSN.



For 2021-22, the operating allocations are as follows:

Grant	Amount (in 000's)
Pupil Foundation Grant	200,895
School Foundation Grant	26,055
Special Education Grant	53,770
Language Grant	13,503
Indigenous Education Grant	3,521
Geographical Circumstances Grant	337
Learning Opportunities Grant	9,645
Mental Health and Well-Being Grant	1,832

Continuing Education and Other Programs Grant	1,067
Cost Adjustment and Teacher Qualification Grant	48,797
Student Transportation Grant	14,095
Declining Enrolment Adjustment	1,580
School Board Administration and Governance Grant	9,916
Program Leadership Grant	999
Support for Students Fund	3,726
School Facility Operations and Renewal Grant	35,960
Debt Service Support (Interest Portion)	6,304
TOTAL OPERATING GRANT ALLOCATIONS	432,002

1.7 Budget Risk Areas

1.7.1 Global Pandemic (COVID-19) Budget Implications

On March 11, 2020, amid increasing cases and world spread of the Coronavirus (COVID-19), the World Health Organization (WHO) declared COVID-19 a global pandemic. In the ensuing months, the provincial government closed all publicly funded schools for the remainder of the 2019/20 school year with students learning remotely.

On June 19, 2020, the Ministry issued its "Approach to Re-Opening Schools for the 2020-21 School Year" and boards were directed to develop three models as follows:

- normal school day routine with enhanced public health protocols;
- modified school day routine based on small class sizes, cohorting and alternative day or week delivery, and
- at-home learning with ongoing enhanced remote delivery.

On July 30, 2020, the Ministry issued a technical briefing outlining "Ontario's School Reopening Plan" (the "Plan"), which provided the following guidance and highlighted enhanced health and safety protocols.

The 2020-21 school year commenced in September 2020 under the following framework:

Virtual Schools

- All students were given the option to attend school in-person or participate remotely (virtual or -correspondence packages).

Elementary Schools – In-person

- Elementary school children in Kindergarten through Grade 8 attend 5 days per week, with one cohort for the full day, including recess and lunch.

Secondary Schools – In-person

- GECDSB is a classified as a Designated Board by the Ministry;
- School operated on an adapted model, with class cohorts of no greater than 15 students, attending on alternate days, or alternate schedules that would represent in person attendance for at least 50% of instructional days;
- 4 Quadmesters and 2 Cohorts (A&B).

Below is a timeline of key events affecting schools in our region:

Date	Event
December 10, 2020	Medical Officer of Health Dr. Wajid Ahmed issues a Section 22 Order under the Health Protection and Promotion Act requiring all elementary and secondary school students to transition to online/remote learning effective Monday, December 14, 2020
December 14, 2020	The provincial government announces that all publicly funded schools are to remain closed to in-person classes until at least January 11, 2021
January 7, 2021	The provincial government extends the school closures until January 25, 2021
January 12, 2021	The provincial government extends the school closures for Toronto, Peel, York, Hamilton and Windsor-Essex until February 10, 2021
February 8, 2021	In-person classes resume in Windsor-Essex with increased health and safety measures

February 11, 2021	The provincial government postpones March break until the week of April 12
April 12, 2021	The provincial government announces that all schools' province-wide will close indefinitely to in-person classes following spring break
June 2, 2021	The provincial government announces that in-person classes will remain suspended through the remainder of the school year

The GSN, released on June 19, 2020 for the 2020-21 school year, was based on the assumption that schools would remain open for the entire 2020-21 school year. At that time, and as part of the 2020-21 budget, GECDSB was allocated $1,866,140 of funding to address COVID-19 incremental costs. The Board budgeted for expenses in that amount and further allocated 1% of its accumulated operating surplus of $3.3 million to address unfunded COVID-19 expenses. Throughout the year, additional funding was announced, and the Board allocated an additional 1% of its accumulated surplus as a contingency to address incremental COVID-19 expenses.

The prior year budget highlights the unpredictability caused by the ongoing COVID-19 pandemic. In preparation for the 2021-22 school year, the draft budget includes the following basic assumptions:

- Schools will remain open for the full 2021-22 school year;
- A remote leaning option will be available to students;
- All classes will operate in a format based on a regular school day (GECDSB will not be a designated board);
- Enhanced health and safety protocols will be required; and
- PPE for staff and students will continue.

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.

The Ministry recognizes that the 2021-22 school year may require similar health and safety measures as those implemented this year. The Ministry will continue to provide temporary ongoing COVID-19 funding supports to support the continued safe operation of schools in 2021-22. Also, school boards will continue to be allowed to unlock their reserves by accessing up to two (2) percent of their

operating budget. However, school boards are expected to budget for only half of these resources.

Funding Description	GECDSB Share ($)	2021-22 Budget
Additional Staffing Support	5,199,270	2,599,635
Additional School Operations Support	483,008	241,504
Transportation	874,100	437,050
Special Education Supports	255,292	127,646
Mental Health Supports	379,534	189,767
Re-engaging Students and Reading Assessment Supports*	346,117	346,117
Connectivity Supports for Remote Learning**	TBD	TBD
Total Ministry Funding Allocation	**$7,537,321**	**$3,941,719**

* Boards are permitted to budget 100% of this COVID support
** An application-based funding process to be communicated in the future

In accordance with Ministry guidance, expenses equal to the 50% of Ministry supports have been included in the 2021-22 budget. Per Ministry guidance, Board's may also budget for up to 1% of their operating allocation as an operating deficit to address incremental expenses.

The Ministry has also provided the following COVID-19 supports through the 2021-22 GSN:

- Time-limited supports through the Language Grant, to help school boards continue to offer the same level of support to students requiring English as a Second Language/English Literacy Development (ESL/ELD);
- Continued funding to support technology-related costs, to help replace some devices that may be out-of-date and the procurement of additional student devices; and
- Mental health funding to foster the continued learning and well-being of students.

GSN funding changes are discussed further in section 1.8.

The Ministry will confirm the use of the remaining resources, if required for the second half of the year, in the Fall, pending vaccine distribution across the province and public health advice.

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 2021-22 school year budgets. The Ministry requires boards to offer remote learning options for all students effective September 1, 2021. At the time of budget preparation, the board had not finalized the remote learning model; 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 2021-22.

The 2021-22 Budget includes funding in the amount of $3,941,719 ($1,866,140 in 2020-21) for COVID-19 related expenditures. An equal amount of expenses has been included in the budget as the funding is expected to be fully used for its intended purpose. The Board has also budgeted to use 1% of its operating allocation of $4,272,907 to support ongoing budget pressures caused by COVID-19 and other emerging issues.

As discussed, the pandemic presents a significant risk to the budget. The senior leadership team will continue to monitor the financial impact it may have on the 2021-22 school year. Once additional funding, incremental expenses and in-year reallocations have been determined, the impact on the 2021-22 budget will be communicated and adjusted through the revised budget submitted to the Ministry in the late fall of 2021.

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 $4.1 million ($3.6 million in 2020-21) 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 2021-22 budget ($10.7 million in 2020-21). This is considered a risk given the continuation of the sick and short-term leave program and the potential increase in the number and cost of replacement staff required. The pandemic may also have an impact on the cost of replacement staff as highlighted. Sick leave provisions currently in effect:
    - Eleven (11) sick days allocated in 2021-22.
    - Any of the 11 sick days allocated in 2020-21 that are not used may be carried over to 2021-22; 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 $3.8 million ($5.4 million in 2020-21).
- The funding changes related to the 34-Credit Threshold began in the 2013-14 year. The portion of a pupil's enrolment over the 34-credit threshold is called a "high-credit" and is funded at the Continuing Education rate (which is significantly lower). To be conservative and consistent with the prior year, the 2021-22 budget anticipates that there will be no students funded at this reduced rate.

- Utilities – Utility commodity costs fluctuate and must be forecasted based on the best estimation of future costs. The risks associated with utility budgeting 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.
- 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 $427 million, of which $54.2 million is identified as urgent and $126.3 million is identified as a high priority.
- Supply Chain and Commodity Prices - The economy is trending towards an inflationary market where commodity prices are increasing and demand for products / services is exceeding supply. Based on this trend, suppliers and contractors are not committing to long-term pricing. As a result, a negative impact to the budget exists.
- 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 2021-22 budget are those provided in the most recent actuarial valuation. Actual rates may vary throughout the year resulting in increases and decreases in employee future benefit expenses.
- Provincial Election – A provincial election is scheduled to occur no later than June 2022. The impact of the election, a potential cabinet shuffle and a potential change in government creates a level of uncertainty and a risk to the budget.

1.8 Major Policy & Funding Changes and Financial Impact

On May 4, the Ministry released their annual memorandum to provide school boards with details regarding the 2021-22 GSN and its supporting regulations. This announcement is typically made in late March or early April. It was delayed as a result of the COVID-19 pandemic. 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 COVID-19 Supports in the 2021-22 GSN

A new Student Technology Devices per-pupil amount ($7.11) is provided in the Pupil Foundation Grant to support technology-related costs. This funding will help to replace some devices that may be out-of-date and support the procurement of additional student devices. Also, funding for additional educational software licensing is included in the GSN to support learning in and outside of the classroom. The Board receives the minimum of $50,000 of funding for this purpose ($30,000 in 2020-21). The impact of these funding increases is approximately $273,000.

Due to the extraordinary and temporary decline in recent immigrant enrolment as a result of the COVID-19 pandemic and closed borders, time-limited mitigation funding is being provided to supplement the Recent Immigrant Component of the English as a Second Language/English Literacy Development (ESL/ELD) Allocation. This funding is expected to help school boards continue to offer the same level of support to students requiring ESL/ELD programs. The Recent Immigrant Supplement will ensure school boards generate minimum funding based on total weighted enrolment for each of the four years that generated funding through the ESL/ELD Recent Immigrant Component in their 2019–20 Financial Statements. School boards will generate top-up funding to get to this minimum if actual weighted

enrolment falls below this level. This represents a funding increase of approximately $1,612,000 compared to the prior year.

The ministry is providing funding in 2021–22 to support student mental health to foster the continued learning and well-being of students. This funding is in addition to PPF amounts for special education, mental health and well-being and equity initiatives for temporary COVID-19 funding supports. This funding is provided through a new Supporting Student Mental Health Allocation within the Mental Health and Well-Being Grant. This funding, totaling $149,000 replaces the Mental Health Supports amount previously received through PPF.

1.8.2 Pupil Foundation Grant (Compensation, Secondary Class Size and Online Learning)

The salary benchmarks throughout the GSN have been increased by one per cent (1.0%) excluding the Director, Senior Administration Staff and Principals/Vice-principals. This funding increase is directly offset by increased salary expenses. The impact of these funding increases, for teachers only, is approximately $1,693,000.

As announced in the Fall of 2019, students will be required to take two online credits to graduate from secondary school, starting with students entering grade 9 in September 2020. Starting in 2021–22, the ministry is changing the funding methodology for online courses by adjusting benchmark funding for classroom teacher staffing through the Secondary Pupil Foundation Allocation and related grants based on a differentiated funded average class size for online and in-person learning. Based on the average class size of 30 for online learning, the secondary benchmark will use a funded average credit load of 7.5 credits per pupil split between online learning (approximately 0.081) and in-person learning (approximately 7.419). Under this new approach, the Online Learning Adjustment in the Cost Adjustment and Teacher Qualifications and Experience Grant will be eliminated. As a result, a funding decrease of approximately $228,000 is included in the Pupil Foundation Grant.

1.8.3 Special Purpose Grants (Other Grants for Student Needs)

The average teacher qualifications and experience (i.e. placement of teachers on the salary grid) continues to increase. Additional funding of $1,115,000 is budgeted for the Cost Adjustment and Teacher Qualifications and Experience Grant. This funding is directly offset by an increase in salaries expense. Also, an increase in the Benefits Trust Allocation of $494,000 is included in the budget to compensate for increased benefit expenses for Employee Health Life Trusts (EHLT).

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 $1,580,000 of DEA funding ($560,000 in 2020-21) as enrolment is projected to be less than enrolment reported in the fall of 2020 as part of the revised estimates submission. This grant may be eliminated if actual enrolment in 2021-22 is greater than projected.

An increase of $472,000 is budgeted in the Indigenous Education Grant. This is primarily due to an increase in the number students enrolled in the NBE3C courses (English: Contemporary Aboriginal Voices, Grade 11, College Preparation). school boards are required to deliver courses within the Native Languages curriculum if a minimum of 8 secondary pupils of the school board enroll in the course. This funding allows the Board to provide more indigenous programming/education for all students building knowledge on Indigenous histories, cultures, perspectives and contributions. The increase in funding is offset by direct investments in Indigenous programming. New in 2020-21, the Indigenous Languages and First Nations, Métis and Inuit Studies allocations is a fully enveloped grant to ensure funds are directed to support Indigenous learning.

1.8.4 Priorities and Partnership Fund (PPF) and Other Revenue

As a result of the global pandemic (COVID-19), there has been a decrease in enrolment in the International Students Program. Travel restrictions and safety concerns have resulted in students leaving the program. Also, there is a decrease in new student registrations compared to the prior year. At the time the budget was completed, enrolment of international students was projected using actual student registrations. No new international students were budgeted. As a result, the budget includes a decrease of 52 Average Daily Enrolment (ADE) compared to the prior year budget representing a decrease in tuition fees of $578,000, net of the ministry claw-back of $1,300 per ADE.

An amount of $943,000 ($601,000 in 2020-21) 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, 19.0 FTE (12.0 FTE in 2020-21) EAs are supported with this funding.

As presented in section 1.7, the Ministry is continuing funding supports for COVID-19. Investments through PPF totaling $3,941,719 is included in the 2021-22 budget. At the time the 2020-21 budget was prepared, only $1,866,140 of COVID-19 funding was announced and included. Therefore, budget to budget a total increase of $2,075,579. Total funding is directly offset by incremental COVID-19.

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 decrease by $294,000. Included in the decrease is $94,000 representing prior year PPF that has been transferred to the GSN in 2021-22 (After School Skills Development Programs). Therefore, net funding is budgeted to decrease by $200,000.

PPF Description	$ Increase / (Decrease)
Graduation Coach Program: Pilot for Black Students – Continued for 2021-22 – Funding not announced	($112,000)
Learn & Work Bursary – New in 2021-22	24,000
Learning and Innovation Fund for Teachers – New in 2021-22	45,000
Parents Reaching Out Grants	19,000
Supporting Students with Severe Learning Disabilities	(176,000)
Subtotal	**($200,000)**
Amounts Transferred to GSN (After School Skills Development Programs)	**($94,000)**
Decrease in budgeted PPF	**($294,000)**

1.8.5 Other Funding Considerations

Salary increases in 2021-22 are funded by a 1% increase in salary benchmarks throughout the GSN for teaching and non-teaching staff (excluding Directors of Education, Senior Administration Staff, Principals and Vice-principals). 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.

The Ministry is providing a two (2) percent cost benchmark update to the non-staff portion of the School Operations Allocation benchmark to assist in managing the increases in commodity prices (i.e. utilities).

The Specialist High Skills Major PPF allocation will be transferred and consolidated within the existing SHSM Allocation of the Learning Opportunities Grant. The SHSM amounts will be set out in the Grants for Student Needs – Legislative Grants for the 2021–2022 School Board Fiscal Year regulation and adjusted in-year as necessary to reflect updated enrolment data. SHSM programs support Grade 11 and 12 students in gaining sector-specific skills, knowledge and training in the context of education and career/life planning activities that assist them in their planning and transition from secondary school to apprenticeship training, college, university, or the workplace. Typically, the PPF portion of SHSM is announced during the school year after the approval of the budget. Therefore, budget to budget, the Learning Opportunities Grant shows an increase of $529,000 as a result of the transfer of the SHSM funding, and corresponding expenses are budgeted to offset the funding.

This is the tenth (10) 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 third 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) will also continue, and all funds are used consistent with the central agreement obligations. Funding of $3.7 million is consistent with the prior year and supports 44 FTE positions.

The Central Employer Bargaining Agent Fees 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 per district school board, which are based on the maximum annual revenue of their respective trustees' association. Starting in 2022–23, the district school boards funding amounts will be adjusted each year based on a number of 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 ($1.2 million) PPF is being transferred and

consolidated within the existing Central Employer Bargaining Agency Fees Allocation within the GSN.

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 underway, the overall Student Transportation Grant will be maintained at the previous year's funding level, with adjustments for enrolment.

To better align the purpose of certain grants within the GSN, the Ministry has moved the following funding allocations:

Funding	Transfer from	Transfer to
Indigenous Education Lead	Indigenous Education Grant	Program Leadership Grant
Parent Engagement Grant	School Board Administration and Governance Grant	School Foundation Grant
Capital Capacity Allocation	School Board Administration and Governance Grant	School Operations and Renewal Grant
Non-instructional Spaces Amount	School Board Administration and Governance Grant	School Operations and Renewal Grant

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
- 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 the change above, a corresponding change is being made to O. Reg. 280/19 Calculation of Maximum In-Year Deficit where these three adjustments will no longer be exempted from the calculation of the adjusted in-year deficit. As a result of these changes, GECDSB is no longer required to include the amortization/decrease ($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.

Finally, subject to Lieutenant Governor in Council approval, school boards will continue to be allowed to unlock their reserves by accessing up to two per cent (2%) of their operating budget from their reserve funds to support the safe operation of schools. At this time, school boards are not expected to budget for more than one-percent (1%) use of reserves.

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

<u>Liability for Retirement Benefits</u>

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, 2020 the liability for post-retirement benefits is $10.2 million. The projected liability at the end of the 2021-22 year will be $8.7 million with 6 years of amortization remaining.

Retirement Gratuity Liability

The retirement gratuity liability of $6.5 million must be managed within compliance over the Estimated Average Remaining Service Life (EARSL) of eligible employees (1.9 years for 2020-21) resulting in an annual $3.4 million expense for compliance purposes.

2 Financial Overview

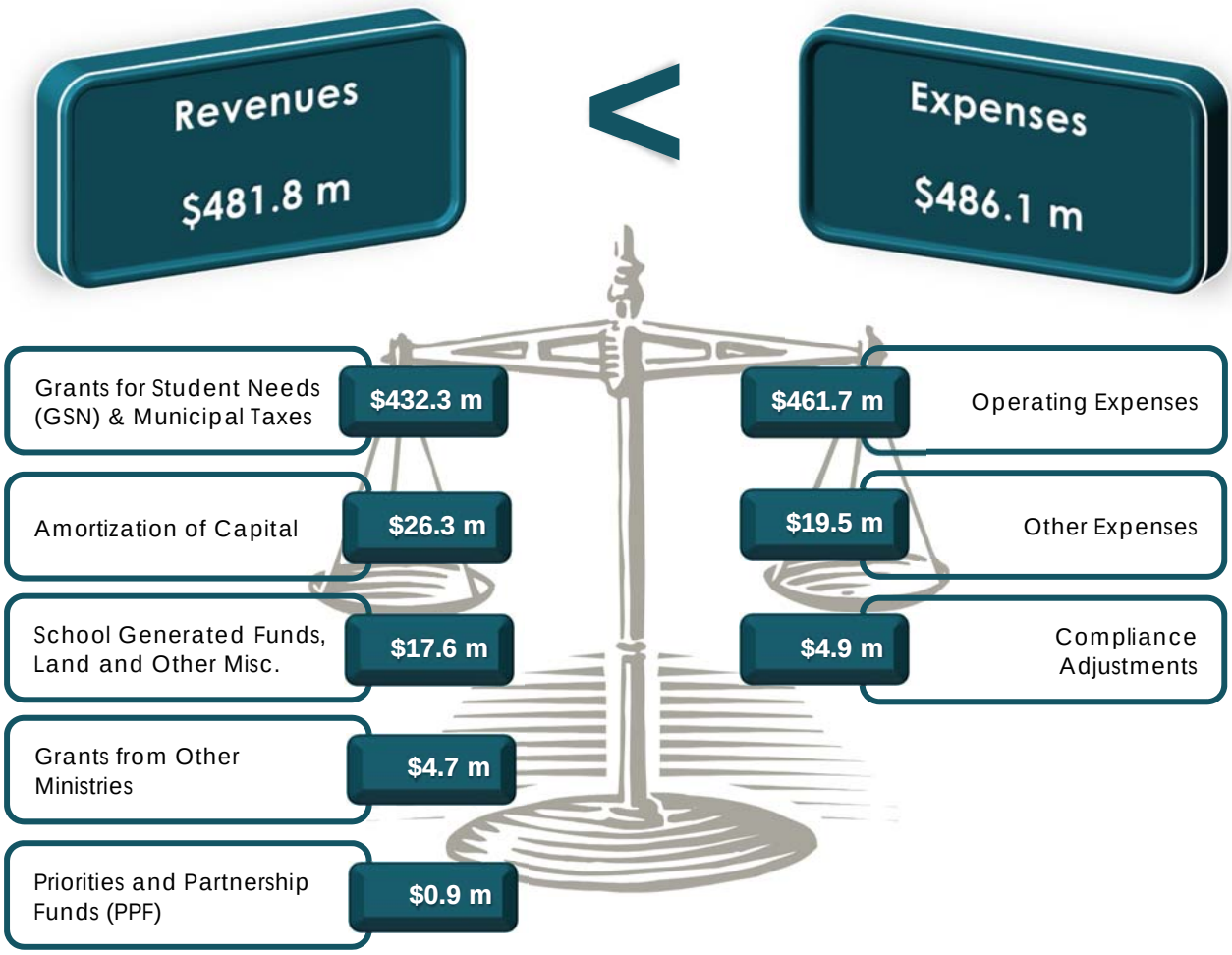
☑ The proposed budget meets the Ministry's compliance requirements (Refer to Appendix 4 of the budget document)

☑ The Board Administration and Governance expenses are compliant for Ministry purposes.

The Board has presented a deficit for Ministry compliance purposes of $4,272,908 representing 1% of the Board's operating revenue. A summary is as follows:

Fund	Surplus/(Deficit)
Operating Budget	($4,272,908)
Capital Budget	-
Committed Capital Budget – Amortization of LaSalle Public School, Better Schools Energy Retrofit, Campbell Public School and Administrative Building capital expenditures	($886,585)
Committed Capital Budget – Compliance Adjustment	$886,585
Total Deficit for Ministry Compliance	**($4,272,908)**

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 24,062 ADE (24,850 in 2020-21 budget) representing a decrease of 788 ADE. In addition, elementary VISA students (Other Pupils) is 13 ADE (12 in 2020-21).

Description	2021-22 Budget (ADE)	2020-21 Budget (ADE)	Increase (Decrease)
JK-SK	3,850	4,181	(331)
Grades 1-3	7,035	7,315	(280)
Grades 4-8	13,177	13,354	(177)
Total Pupils of the Board	24,062	24,850	(788)
Other Pupils	13	12	1
Total Elementary Enrolment	24,075	24,862	(787)

2.1.2 Secondary

Projected secondary enrolment for the grant calculation is 11,571.5 ADE (11,409 in 2020-21 budget) representing an increase of 162.5 ADE. In addition, secondary VISA students (Other Pupils) is 102 ADE (155 in 2020-21).

Description	2021-22 Budget (ADE)	2020-21 Budget (ADE)	Increase (Decrease)
Pupils of the Board	11,571.5	11,409.0	162.5
Other Pupils	102.0	155.0	(53.0)
Total Secondary Enrolment	11,673.5	11,564.0	109.5

2.1.3 **Overall Comments**

In total, it is projected that 115 VISA students (167 in 2020-21) will generate tuition revenue of $1.6 million ($2.2 million in 2020-21). The secondary projection includes 10 ADE Independent Study pupils (10 ADE in 2020-21).

For 2021-22, enrolment projections were completed earlier in the year compared to the prior year; the budget process and approval was delayed because of the COVID-19 pandemic. Therefore, it is possible that delayed registrations have contributed to a decrease in enrolment.

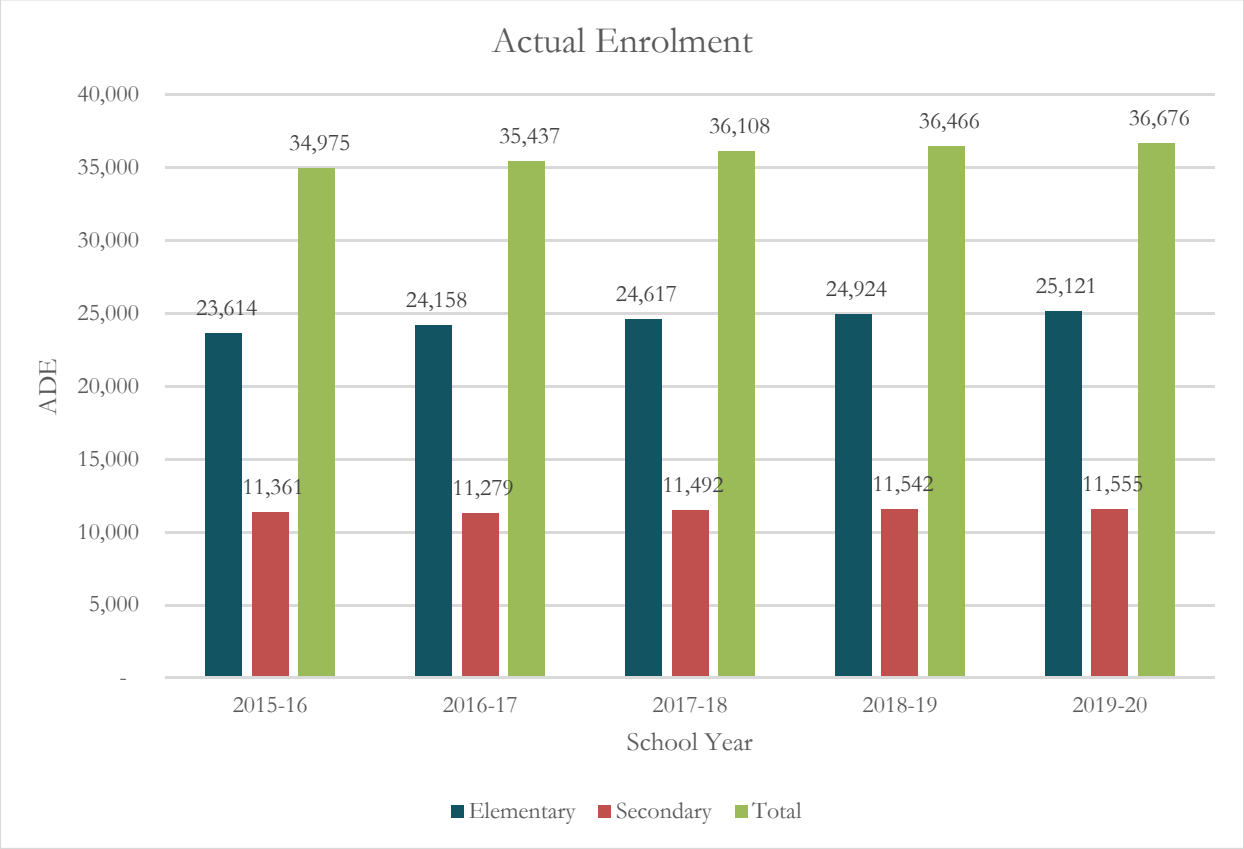
In addition to delayed registrations, the decrease in elementary enrolment is primarily attributable to the impact of the pandemic:

- Full-day kindergarten is not mandatory in Ontario; parents may have chosen not to enroll their children in school.
- During the pandemic, some parents have chosen to home school their children.
- Some students (regular pupils of the Board) have returned to their country of origin during the pandemic.
- Travel restrictions have resulted 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.

As there is still uncertainty as to the status of the pandemic heading into the 2021-22 school year a conservative approach to enrolment projections was followed. The Board added two (2) Re-engagement Attendance Counsellors during the 2020-21 school year and will continue to staff these positions in the 2021-22 to review attendance and engage with students and parents to ensure continued student education and success.

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	2017-18 Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	Difference 2021-22 vs 2020-21
Elementary	23,931.0	24,413.0	24,666.0	24,862.0	24,075.0	**(787.0)**
Secondary (includes high credits, > 21 years and VISA) *	11,430.0	11,648.5	11,687.5	11,564.0	11,673.5	**109.50**
Total	**35,361.0**	**36,061.5**	**36,353.5**	**36,426.0**	**35,748.5**	**(677.5)**

* *Includes 7.0 high credits (funded at the lower Continuing Education rate) in 2017-18, 8.0 high credits in 2018-19, 8.0 high credits in 2019-20 and 0 high credits in 2020-21 and 2021-22.*

NOTE: Difference in total enrolment for 2021-22 vs. 2020-21 Revised Estimates is a decrease of 443.5 ADE

2.2 Staff Complement in Budget

Overall staff complement has decreased by 28.7 FTE compared to prior year budget as detailed in the following table.

Staff	2021-22	2020-21	Change
Elementary Teachers	1,459.5	1,498.5	(39.0)
Secondary Teachers	775.2	776.9	(1.7)
Early Childhood Educators (ECEs)	138.0	155.0	(17.0)
Educational Assistants (EAs)	324.0	312.0	12.0
Professional and Other Educational Support Staff	322.1	306.1	16.0
Consultants	50.5	47.5	3.0
Principals	69.0	69.0	-
Vice-principals (Without Agency School Vice-principal)	40.0	44.5	(4.5)
Clerical – Schools including Continuing Education	140.2	142.2	(2.0)
Facility Services	291.5	289.0	2.5
Board Administration and Governance (including Trustees)	83.5	80.5	3.0
Other Professional*	43.5	44.5	(1.0)
TOTAL	**3,737.0**	**3,765.7**	**(28.7)**

Note: Total FTE decreased 37.0 from 2020-21 revised estimates.

2.2.1 Support for Students Fund (SSF) Positions

This fund was established during the recent round of central collective bargaining and continues for the 2021-22 school year. The total amount of funding provided of $3.7 million is directly offset by budgeted salaries and benefits. The budget includes 44.0 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	6.5
Developmental Service Workers (DSW)	1.0
Developmental Management Services Worker / Tier 3 Support	2.0
Applied Behaviour Analysis Facilitator	2.0
Elementary Secretaries/Clerks	4.5
Secondary Secretaries	2.0
Media Resource Technician	2.0
Elementary Custodians	4.0
Total	**44.0**

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 39.0 FTE elementary teachers primarily relates to the reduction in elementary enrolment and meeting class size requirements.

The 2021-22 budget accounts for a slight decrease in secondary teachers of 1.7 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) – A decrease of 17.0 FTE is budgeted as a result of a decrease in FDK enrolment.
- Educational Assistants (EAs) – An increase of 12.0 FTE is budgeted. Of these positions, 7.0 FTE are funded by Jordan's Principle (Government of Canada). A STEPS program is opening at Massey Secondary School requiring 2.0 FTE EAs. Gains classrooms at Princess Elizabeth Public School and General Brock Public School requires 2.0 FTE and 1.0 FTE respectively, representing an investment in the area of Special Education to meet the needs of students.
- Professional and Other Educational Support Staff – The increase of 16.0 FTE represents the following:
    - Re-engagement Attendance Counsellors – 2.0 FTE were added during the 2020-21 using COVID-19 funding. These positions are maintained for the 2021-22 budget to re-engage students and support student attendance.
    - Developmental Service Workers (DSWs) – An increase of 1.0 FTE to support the STEPS program at Massey Secondary School.
    - Support Workers for the Deaf and Hard of Hearing (SWDHH) – An increase of 5.0 FTE; these positions are staffed to meet individual student needs.
    - Indigenous Academic Instructors – 2.0 FTE were added during the 2020-21 year and these positions are budgeted to continue for 2021-22.
    - Media Resource Technicians – The increase of 2.0 FTE represents positions supported by Investment in System Priorities (ISP) funding. The prior year budget did not include these positions as staffing decisions were still being finalized for ISP.
    - Information Technology Services Staff – 4.0 FTE (2.0 IT Technicians and 2.0 Software Support Analysts) were added during the 2020-21 year with COVID funding to support increased technology demands during the pandemic. These positions will be extended on a contract basis for 2021-22.
- Consultants – 3.0 FTE Graduation Coaches will be hired to support outcomes for black students. These culturally responsive supports will address service delivery gaps to facilitate the engagement, well-being and academic achievement of Black students.
- Vice-Principals – A decrease of 4.5 FTE elementary Vice-Principals is included in the budget due to a decrease in enrolment.

- Clerical – A decrease of 1.0 FTE Elementary Clerk as a result of decreased enrolment and decrease of 1.0 FTE Secretary representing a budget correction and alignment to actual positions.
- Facility Services – An increase of 2.5 FTE represents:
    - Increase of 1.5 FTE Custodians to address increased space / portables at Essex Public School and Legacy Oak Trail Public School.
    - Increase of 2.0 FTE Construction Administrators to -support the significant increase in capital projects.
    - Decrease of 1.0 FTE Skilled Trades position due to attrition.
- Board Administration and Governance – An increase of 3.0 FTE represents:
    - Transfer of 1.0 FTE from the Other Professional line.
    - Increase of 1.0 FTE Communications Officer added during the 2020-21 year.
    - Increase of 1.0 FTE Database Administrator added during the 2020-21 year.
    - Increase of 1.0 FTE Help Desk Team Lead to support increased systems and devices throughout the system (staff and students).
    - Decrease of 1.0 FTE Board Planner. During the 2020-21 year, this work was contracted to a third party and expenses have been reallocated.
- Other Professional – A decrease of 1.0 FTE represents a transfer to the Board Administration and Governance line.

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.

Funding is based on nine recently ratified central collective agreements (2019-2022):

- Salary increases in 2020-21 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, 2021).
- The Teacher Qualifications and Experience Allocation and the Early Childhood Educator Qualifications and Experience Allocation will recognize grid movement on September 1, 2021.

- The benefits benchmarks in the Foundation Grants are reduced by 0.167% as part of the phase out of retirement gratuities.

As noted above, salary increases have been budgeted for all employee groups based on the existing Provincial and local agreements. Wage increases of 1% effective September 1, 2021 are budgeted for all groups with the exception of the Director, Supervisory Officers and Principals and Vice-Principals. Salary grid movement is effective September 1, 2021.

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 2021-22 for all active employees and eligible retired employees.

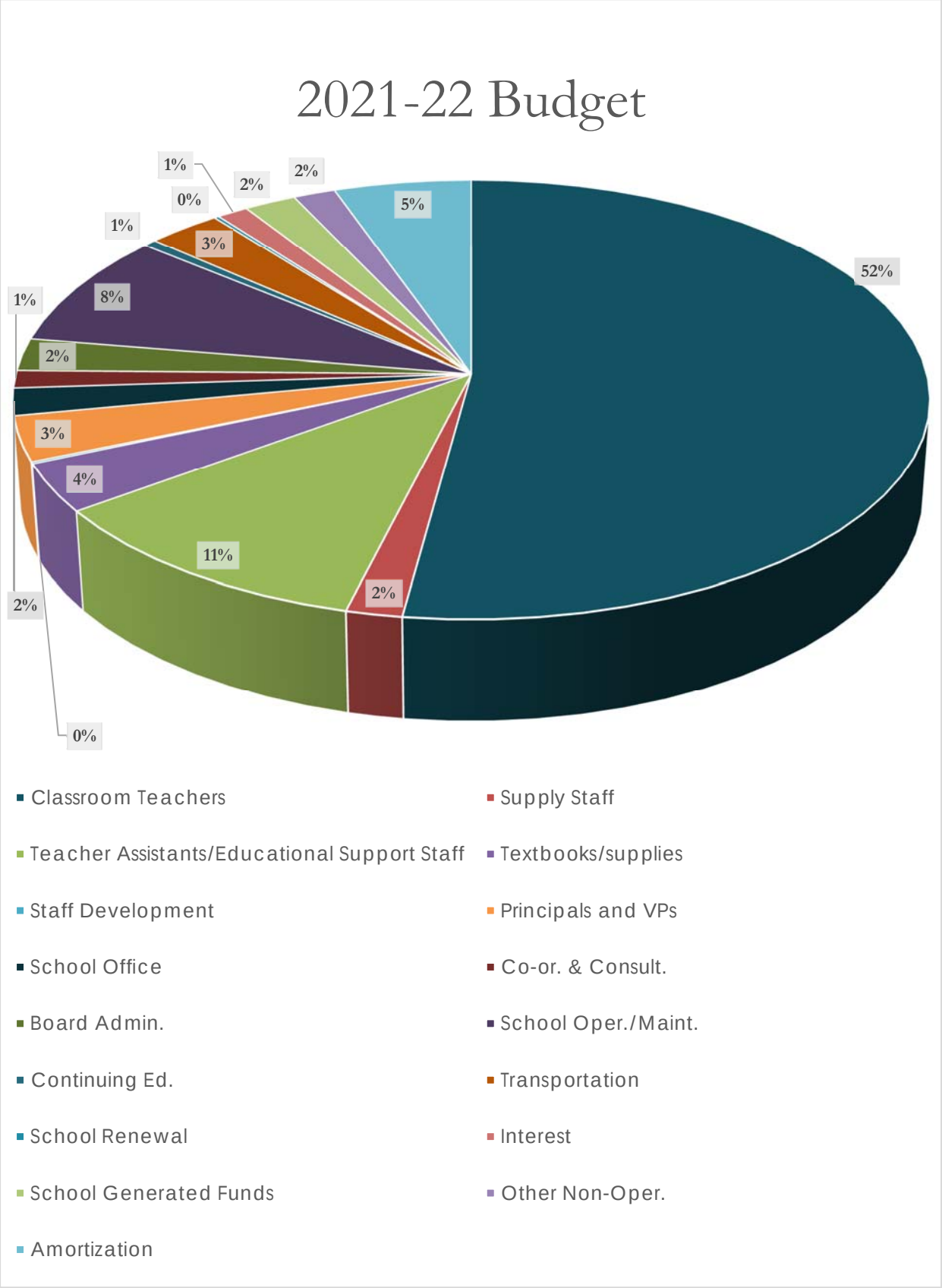
- The Health Tax benefit remains at 1.95% of salaries.
- There are slight rate increases budgeted for CPP and EI.
- The OMERS rate remains unchanged from the current rate.
- Child leave top-up benefit payments (less E.I. payments collected by the employee) totaling $1,118,500 ($1,118,500 in 2020-21).
- A pregnancy top-up for two weeks where applicable; almost all of this cost is related to teaching staff.

The Board approved kilometre rate is consistent with the prior year ($0.54 per kilometre) 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).

The recently negotiated collective agreements provide teaching staff with a 1% grid increase effective September 1, 2021. Also, for 2021-22, teachers are eligible for grid movement on September 1, 2021. The net impact of grid increases and grid placement for elementary and secondary teachers represents additional cost of $2.5 million (i.e. average salaries are higher in 2021-22 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 40.7 FTE teachers (decrease of 39.0 FTE elementary and decrease of 1.7 FTE secondary) is attributable to changes in enrolment and meeting class size. The decrease in 40.7 FTE represents an approximate $4.0 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 $0.8 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 $2.5 million expense in 2021-22 ($2.5 million in 2020-21).

3.1.2 Occasional Teachers (Appendix 1)

Occasional teacher costs have increased approximately $540,000 to better reflect the actual costs incurred (i.e. increased absences and rates of pay). The Board's Attendance Support Program continues to management this expense, despite the risk noted above as a result of the ongoing sick leave benefits. 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 $2.1 million and is attributable to staffing increases ($1.0 million), increases in salary grids and placement on the grids ($0.8 million) and increased cost of benefits ($0.3 million).

Overall, there is a net staffing increase of 13.0 included in this section. A summary of the staffing changes is detailed below:

Position Title	FTE Total Increase
Early Childhood Educators (ECEs)	(17.0)
Educational Assistants (EAs)	12.0
Developmental Service Worker (DSW)	1.0
Indigenous Academic Instructors	2.0
Support Workers for the Deaf and Hard of Hearing (SWDHH)	5.0
Re-engagement Attendance Councilors (RACs)	2.0
Media Resource Technicians (Funded by ISP)	2.0
Help Desk Team Lead	1.0
Database Administrator	1.0
IT Technicians	2.0
Software Support Analysts	2.0
Total	13.0
Total Salaries	$769,000
Total Benefits	$231,000

Of the 12.0 FTE EAs, 7.0 FTE are fully supported by Jordan's Principle funding provided by the Government of Canada. In total, there are 19.0 FTE EAs included in the 2021-22 budget (12.0 FTE in 2020-21) funded by Jordan's Principle.

The Supports for Students Fund (SSF) and Investment in System Priorities (ISP) Fund continues to support 16.5 FTE positions. These positions include 2.0 Educational Assistants (EAs), 6.5 FTE Child and Youth Workers (CYWs), 1.0 FTE Developmental

Service Workers (DSWs), 1.0 FTE Tier 3 Support Worker, 1.0 FTE Developmental Management Services Worker, 2.0 FTE ABA Facilitator, 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.

Included in total salaries is an additional cost of $0.8 million that relates to an increase in salaries due to scheduled increases in collective agreements and increased grid placement for Education Support Staff (ESS).

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

In addition to the increased benefit costs associated with the increase in staff (FTE), an additional increase of $352,000 is the result of increased benefit rates.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a $111,000 expense in 2021-22 ($110,000 in 2020-21).

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

Total costs in this area have increased $2.9 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. The decrease of $10,000 in this line is a reclassification of budgeted expenses to the communications budget which is contained in the 'School Support' line.

Curriculum and Learning Materials – An additional $100,000 has been budgeted in this line as a one-time expense for textbooks and materials for new school openings (i.e. Legacy Oak Trail Public School). Also, the Indigenous supplies

budget has been increased by $83,000 to support the growth of the Indigenous Studies and offset additional funding available through the Indigenous Education Allocation which is enveloped.

Diversity, Equity and Inclusion – The 2021-22 budget has been increased by $70,000 for resources, training and supports to embrace the rich diversity of its students, staff, and communities and equitable access, treatment, and outcomes for all. In total $100,000 is budgeted for 2021-22 ($30,000 in 2020-21).

International Student – Agent Fees – This represents the commission fees paid to agents and agencies that attract international fee-paying VISA students to the Board. It represents a percentage of the total international tuition fees revenue. A decrease of $77,000 is budgeted to align with a decrease in projected international student enrolment and tuition.

Outdoor Education – The budget has been decreased by $5,000 to align with funding provided for 2021-22.

PASS – County – Rent expense of $25,000 has been removed from the budget.

School Information Technology Support (ITS) – An increase of $314,000 represents the cost of a new board website ($250,000) and increased costs of software and licensing agreements ($62,000).

School Support – The total school support budget has increased by $487,000 to a total of $1.7 million for 2021-22 ($1.2 million in 2020-21). New in 2021-22, the Specialist High Skills Major (SHSM) allocation, previously provided through the PPF, is transferred to the GSN (Learning Opportunities Grant). The SHSM PPF is typically announced post-budget approval and funding and expenses are captured in the Board's revised budget. The budget for 2021-22 includes the announced funding and offsetting expenses (SHSM is an enveloped grant). This line includes an increase in SHSM expenses of $479,000 to offset the reclassified funding. Also, $10,000 of expenses have been transferred to this line from the Board Initiatives – Other line. $90,000 has been budgeted for continued implementation of the reading intervention initiative known as Lexia/Empower, consistent with the prior year. Included in these expenses are enveloped amounts for the following programs: Literacy and Numeracy, Specialist High Skills Major (SHSM), Tutoring

Allocation (previously the Ontario Focused Intervention Program (OFIP)) and Experiential Learning.

Special Education – Expenses are consistent with the prior year. 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 2020-21). The SEA grant is a protected grant in that if the entire grant is not spent, the remaining balance is transferred into a reserve for future SEA claims. The slight decrease in budgeted expenses represents a transfer to special education salaries and benefits.

Special Funding Requests and Emerging Issues – $2,000,000 has been added as a Director's contingency to address various emerging issues heading into the 2021-22 school year. This represents a portion of the 1% deficit to ensure budget is available to address incremental expenses that may arise such as:

- Supports for anti-black racism;
- Remote learning models;
- Incremental utilities expenses (increased rate and usage);
- Additional mental health supports;
- Other incremental COVID-19 related costs such as enhanced cleaning, unfunded PPE, ventilation and other building supplies in excess of Ministry funding. Note that the Ministry has permitted boards to only budget one-half of announced COVID supports. Ministry guidance on the safe re-opening of schools for September 2021 will be announced later this summer.

Urban and Priority Schools – A decrease of $4,200 represents a reclassification of expenses to salaries and benefits (Appendix 6 and 7) to offset the increased cost of wages. The overall grant ($592,000) is consistent with the prior year and supports programming at Herman Secondary School and Westview Freedom Academy.

School Allocation (school budgets) – There were no changes in the formula to calculate school budgets in 2020-21 and the total allocation to schools 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. A decrease of $25,000 is budgeted for 2021-22 and represents a decrease in NTIP which is offset by decrease in funding as less teachers qualify for this funding compared to the prior year (funding is based on teachers with 2 years or less experience).

3.2 Non-classroom Expenses (Appendix 9)

3.2.1 Principals and Vice-Principals

A decrease of $509,000 is included in salaries representing 4.5 FTE Elementary Vice-Principals; this is a result of a decrease in projected enrolment and an associated decrease in the School Foundation Grant funding. The decrease is partially offset by an increase in wages (placement on the grid) and an increase in benefit 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 $600,000 expense in 2021-22 ($561,000 in 2020-21).

3.2.2 School Secretaries

There is a budgeted decrease of 2.0 FTE school secretaries. A decrease of 1.0 Elementary Clerk is due to a decrease in enrolment and a decrease of 1.0 Secondary Secretary is a prior year budget correction. Consistent with the prior year, there are 6.5 FTE school secretary positions supported by the Investment in System Priorities (ISP) Fund established by the recent collective agreement.

An increase of $46,000 is budgeted to reflect increased benefit costs.

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 $96,000 expense in 2021-22 ($100,000 in 2020-21).

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 2021-22, 3.0 FTE Graduation Coaches have been included in the budget representing an investment of $335,000; these culturally responsive supports will address service delivery gaps to facilitate the engagement, well-being and academic achievement of Black students.

The remaining increase in this line is a result of negotiated salary increases, grid movement and increased benefit costs.

3.3 Other

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

Total costs in this area have increased $1.2 million budget to budget. 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

In 2018-19, salaries were budgeted based on expected outcomes of an executive compensation review. The current year budget represents actual current salaries after the completion of the review. The salaries are frozen at the current rates until further Ministry guidance is provided. The decrease in salaries and benefits primarily relates to the reclassification of expenses to the Teacher Consultants line (Appendix 9) to match funding for the Program Leadership Grant. Benefits have been adjusted to reflect changes in EHLT and statutory rates.

Board Administration

Salaries have increased by $91,000 and represents:

- Increase of 1.0 FTE Communications Officer.

- Decrease of 1.0 FTE Board Planner as this work has been contracted to a third party. The expense has been reallocated to the supplies and equipment line.
- Increase of 1.0% to salary grids effective September 1, 2021.
- Changes/increases in grid placement.

Benefits have increased by $157,000 due to increased benefits costs (EHLT and statutory benefit rates).

Other expenses have increased by $221,000, which represents a reclassification of expenses from wages (Board Planner) to address capital planning work and an increase in ITS software and licensing fees (i.e. increase in ECNO charges, software and website maintenance agreements, etc.).

The Ontario Public School Boards Association (OPSBA) fee of $68,000 ($68,000 in 2020-21) 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 a number of 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 $57,300 ($43,300 in 2020-21) 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 serves 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 $670,000 expense in 2021-22 ($666,000 in 2020-21).

School Facilities – Operations

There is a budgeted increase in salaries of $260,000 representing:

- Increase of 1.5 FTE Custodians
- Increase of 2.0 Construction Administrators
- Decrease of 1.0 Skilled Tradesman, and
- Increase in grids and grid positions.

The salaries line includes a budget of $1.1 million ($1.1 million in 2020-21) for casual custodian replacement costs.

Benefits have increased by approximately $329,000 as a result of additional salary costs and increased benefit rates.

An increase in utilities expenses of $312,000 is included in the budget to account for increased rates and usage. The increase is offset by reductions in Maintenance and Operations. Energy efficiency initiatives, such as EcoSchools, continues to function at a high level in the schools to achieve additional savings.

An increase in insurance expenses is included in the budget to account for increases in the proposed OSBIE premiums.

In 2021-22, the Ministry is providing a 2% funding increase to the non-staff portion of the School Operations Allocation benchmark to assist boards in managing the increase in commodity prices (energy, facility insurance and other costs).

In 2010-11 the Ministry introduced an allocation to address the estimated annual cost of temporary accommodation. This approach continues in 2021-22 resulting in funding in the amount of $719,000 ($869,000 in 2020-21). 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.

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 third year of the five year phase-in.

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 $52,000 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 $275,000 for school operations ($247,000 in 2020-21).

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 2021-22 ($0.9 million in 2020-21).

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 $2.1 million increase in amortization expense is budgeted for 2021-22 and is offset by additional 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
- School Condition Improvement projects

Debt Charges from Renewal

This represents the interest expense for 2021-22 on the debenture for Better Schools Initiative (energy project). The principal payment is a balance sheet item.

3.4 School Facility Renewal (Appendix 13)

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, an additional $50 million has been absorbed into the benchmark and this level of funding continues for 2021-22; these funds have been allocated in proportion to a school board's relative share of provincial SRA funding for the 2021-22 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. Our Board receives $6.3 million in renewal funding in 2021-22 ($6.4 million in 2020-21). In the current year, $5.4 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 real requirements in this area. Since most projects will be done in the summer of 2022, there may be a need to re-prioritize these projects as needs emerge in the spring of 2022.

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 a majority of this funding is used for capital purposes.

In summary, of the Board's total allocation of renewal funding ($6.3 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 ($179,000 for 2021-22) 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 underway, the overall Student Transportation Grant will be maintained at the previous year's funding level, with adjustments for enrolment (a slight decrease of $17,000).

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 decrease by $0.1 million primarily due to route efficiency.

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 2021-22. 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 2021: B11 dated May 4, 2021. Actual funding may differ significantly from the board-by-board allocation when it is released.

In an attempt to streamline funding and reduce administration burden, the Ministry has transferred some programs previously funded through PPF into the GSN as follows:

PPFs Transferred to GSN	2021-22 Amount	2020-21 Amount
Specialist High Skills Major (SHSM) – Total Funding (GSN + PPF)	1,037,000	1,067,000
After School Skills Development (ASSD) Programs	93,000	93,000

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.
After School Skills Development Programs	This PPF aims to provide after school skills development programming for students with Autism Spectrum Disorder (ASD). This PPF is transferred to the GSN in 2021-22.
COVID-19	This represents additional Ministry funding to support the school reopening plan. Expenses are budgeted to equal funding. This funding is discussed in detail in section 1.7.1.
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 2021-22 and the current year budget is based on the prior year allocation.
Educators Autism AQ Subsidy	This funding will support teacher participation in the Teaching Students with Communication Needs (Autism Spectrum Disorder) AQ Course.
French as a Second Language (FSL)	The Ministry continues to allocate FSL funding to support an enriched school environment in the area of FSL programming. The current year budget represents a conservative amount to cover FSL wages and benefits as the specific amount of funding has not been announced.
Graduation Coach Program: Pilot 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 Pilot 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. This funding is scheduled to continue for 2021-22, however, no funding has been

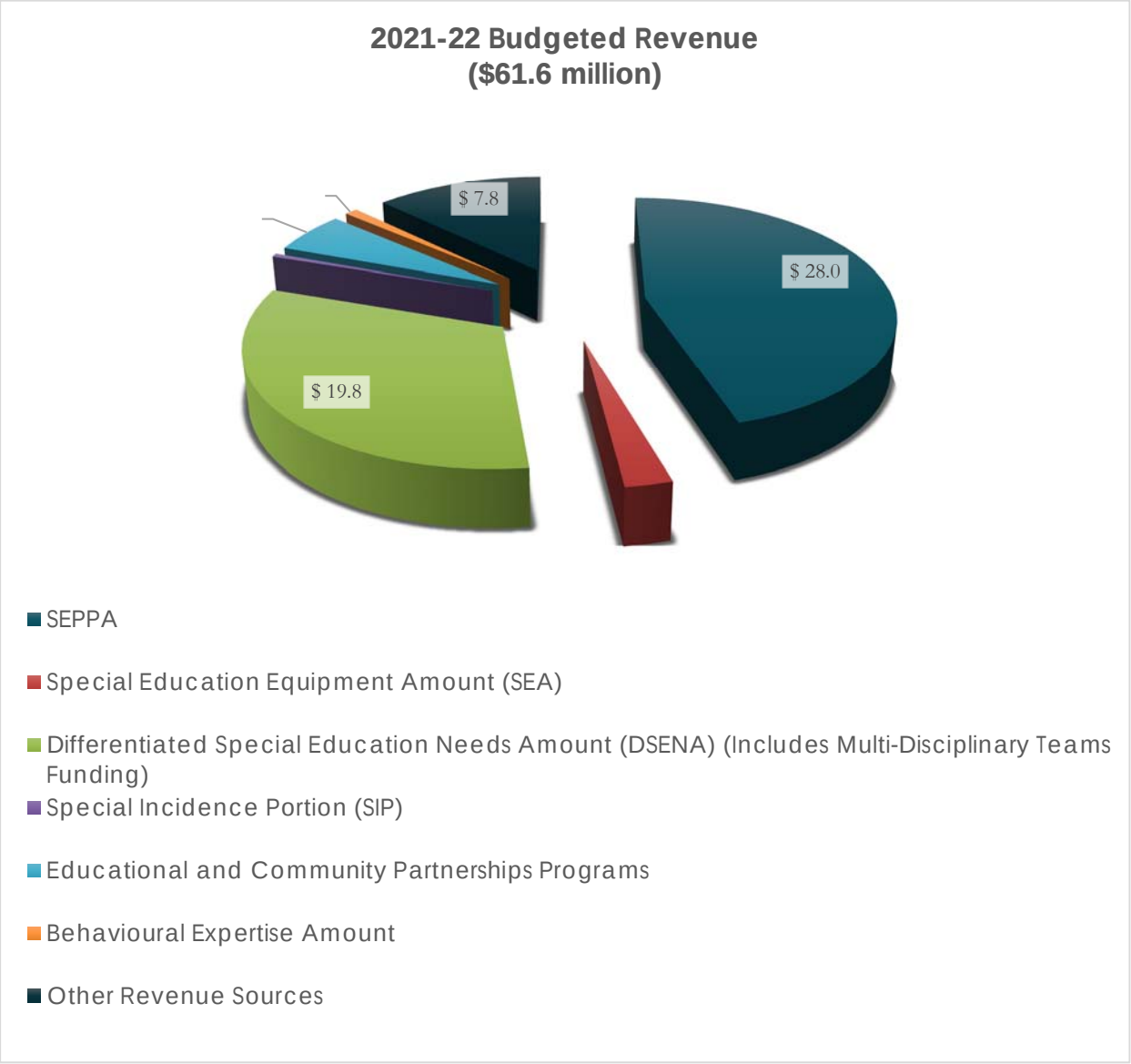
	announced at the time of budget preparation. Funding will be included in the revised budget when announced. Despite the lack of funding announced, the Board has committed to 4.0 FTE positions (3.0 FTE new in 2021-22) for this initiative.
Learn and Work Bursary	The Learn and Work Bursary Program provides 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. Further program details will be communicated to boards.
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.

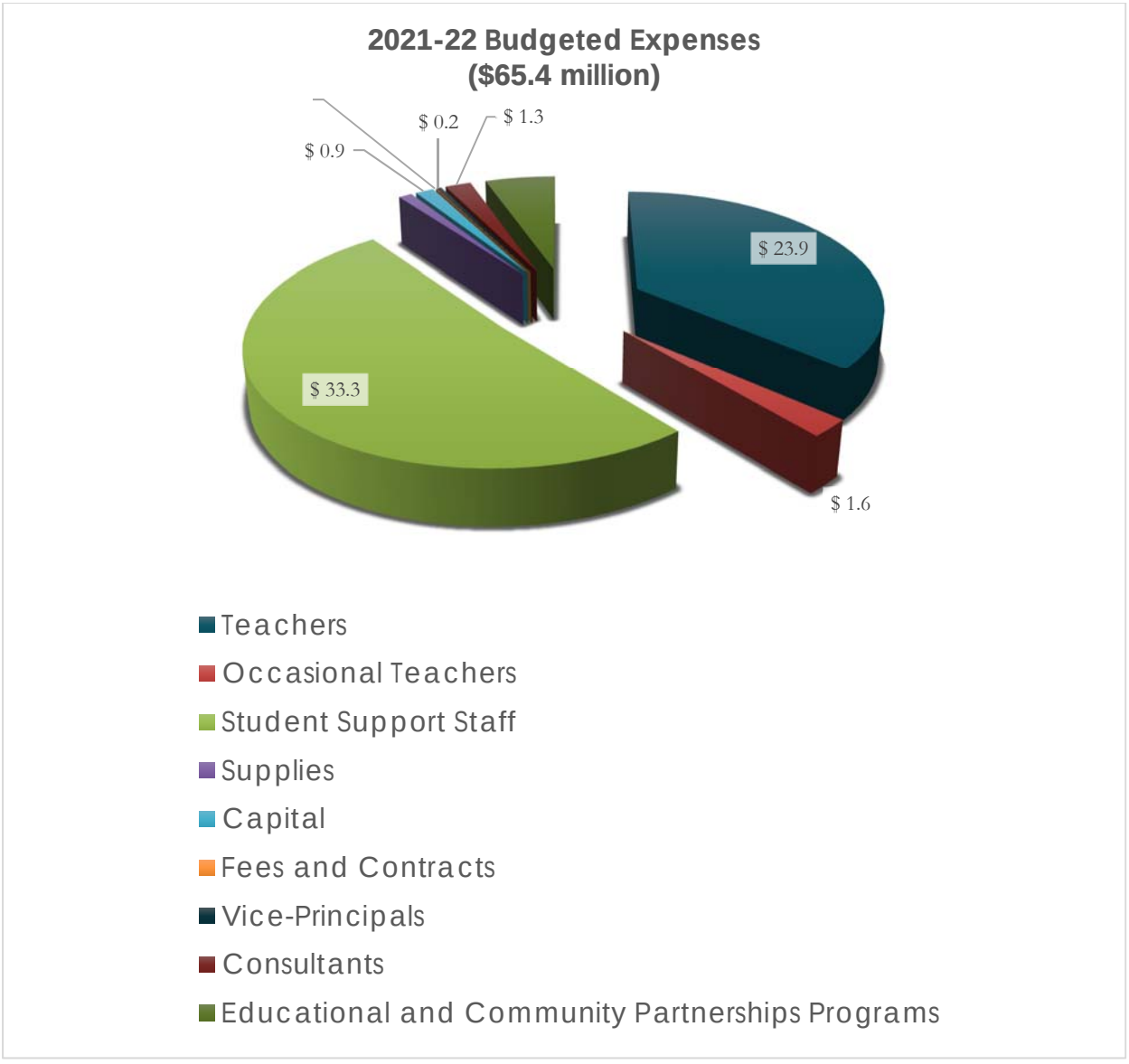
Miscellaneous Revenue/Discounts	This line includes a budget of $9,000 for discounts revenue (early payment of invoices), $7,500 for international student application fees, $600,000 for various solar and energy rebates, $500,000 of interest revenue, $25,000 for other and $943,000 of funding under Jordan's Principle to support 19.0 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 consistent with the prior year.
Other Revenue – Continuing Education	Represents fees charged to students for continuing education courses and programs. The budget for the current year is included in Misc. Revenue/Discounts as other.
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. Funding is consistent with previous year funding.
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.
Supporting Students with Severe Learning Disabilities	This PPF funding supports an intensive reading intervention pilot program in eight district school boards. Pilots were designed to enhance educators' capacity to support students in learning to read and increase the availability of supports with learning disabilities in their local communities. This funding is discontinued for 2021-22.
Tuition Fees	Represents fees collected from International Visa students. A decrease of $646,000 is budgeted representing a decrease of 52 ADE international students. At the time of budget preparation, only students that were currently enrolled were included in 2021-22 projections.
Well Being and Mental Health Bundle	This new PPF 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.
Other Items	Education Development Charge (EDC) revenue is included in the operating revenue but is excluded by the Ministry for budget compliance calculation purposes. The capital grant for land in the prior year represents funding for land for the new Kingsville K-12 school.

6 Special Education

Special Education expenses are greater than the funding allocation by approximately $3.8 million ($5.4 million in 2020-21). This information was presented to SEAC (Special Education Advisory Committee) at a meeting on June 8, 2021.




2021-22 Budgeted Expenses
($65.4 million)
$ 0.2
$ 1.3
$ 0.9
$ 23.9
$ 33.3
$ 1.6
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 2020-21 budget to the proposed 2021-22 budget.

Staff	Staffing Sept. 1, 2020	Staffing Sept. 1, 2021	FTE Increase (Decrease)	Cost/Salaries and Benefits (at average)
Support Staff:				
Education Assistant	312.00	324.00	12.00	619,500
Developmental Service Worker (DSW)	121.00	122.00	1.00	65,000
Behavioural Management System Worker (BMSW) / Developmental Management Services Worker (DMSW)	3.00	3.00	-	-
Child Youth Worker (CYW)	54.00	54.00	-	-
Support Worker for the Deaf and Hard of Hearing (SWDHH)	13.00	18.00	5.00	327,200
Social Worker	2.20	2.20	-	-
Psychologist and Speech	17.50	17.50	-	-
Behaviour Analyst / ABA Facilitator	4.00	4.00	-	-
Sub-total	**526.70**	**544.70**	**18.00**	**1,011,700**
Elementary:				
Blind & Deaf (Includes 1 Secondary)	9.00	9.50	0.50	55,200
Teachers	77.50	80.50	3.00	331,000
Learning Support (LST)	62.00	63.00	1.00	110,300
Sub-total	**148.50**	**153.00**	**4.50**	**496,500**
Secondary:				
My Achievement Pathway to Success (MAPS) (Westview Freedom / Western SS)	20.33	19.50	(0.83)	(92,800)
Administration	3.33	3.00	(.33)	(36,900)
STEPS (Skills to Enhance Personal Success) / Community Living	30.67	30.66	(0.01)	(1,100)
High Intensity / Transition Room (includes Autism)	1.33	1.33	-	-
Learning Support Teacher (LST)	20.27	20.27	-	-
Sub-total	**75.93**	**74.76**	**(1.17)**	**(130,800)**
Agency:				
Teachers (Including Principal)	29.00	29.00	-	-
Sub-total	**29.00**	**29.00**	**-**	**-**
Total	**780.13**	**801.46**	**21.33**	**1,377,400**

7 Accumulated Surplus

The budget for 2021-22 presents a **deficit of $4,272,908 for Ministry compliance purposes**. This represents 1% of the Board's operating allocation and is the maximum deficit permitted by the Ministry. A deficit reduces the Board's operating 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 2021-22, this amortization is no longer included in the compliance calculation.

There is a reduction in the Operating Accumulated Surplus by the amount of the deficit for compliance. It is expected that the Board will have $18.1 million (excluding the actual results of 2020-21) 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, 2022.

Accumulated Surplus	Opening Balance September 1, 2021	2020-21 Budget	Closing Balance August 31, 2021
Operating	22,403,537	(4,272,908)	18,130,629
Capital	10,155,516	(886,585)	9,268,931
Capital – Adjustment	(886,585)	886,585	-
Other – School Budgets	1,142,838	-	1,142,838
Total	**32,815,306**	**(4,272,908)**	**28,542,398**

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 4% of the total 2021-22 budget, 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 global pandemic (COVID-19). 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 2020-21 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, New James L. Dunn PS, New North Shore FI, New Legacy Oak Trail PS, New Dual Campus High School in Amherstburg and a new Eastwood/Parkview PS.

8.2 Full Day Kindergarten (FDK)

The Ministry has approved FDK funding for New Kingsville K-12 and $250,000 has been budgeted in 2021-22.

8.3 Early Years Capital (EarlyON and Child Care)

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

8.4 Temporary Accommodations

This allocation provides funding to address the estimated annual cost of temporary accommodation in the amount of $719,000 ($869,000 in 2020-21). 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 ($2,028,000) and other IT capital items. The classroom computers budget has increased approximately $224,000 ($1,805,000 in 2020-21). 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 2021-22, 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 2021-22, 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 2021-22 is approximately $22.4 million. This is $2.1 million lower than the prior year's budget amount ($24.5 million in 2019-20). 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, 2021 and be completed by December 31, 2021. On February 23, 2021, the Board received approval for 124 projects totaling $15.6 million. $5.4 million is included in the 2021-22 budget for projects occurring between September 1, 2021 and December 31, 2021.

8.8 Short Term Interest on Capital

This represents the short-term interest on capital projects not yet permanently financed including New James L. Dunn PS, New North Shore FI, New Kingsville K-12, New Legacy Oak Trail PS, New Dual Campus High School in Amherstburg, New Eastwood/Parkview 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 $19.6 million was recorded in 2019-20. 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, 2021 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 2021-22 as a result of this Ministry policy.

10 Appendices

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2021 TO AUGUST 31, 2022

	ESTIMATE OF REVENUE and EXPENSES					
		FUNDING ALLOCATION		EXPENSES (Note 1)		(OVER) UNDER
App		2020 - 2021	2021 - 2022	2020 - 2021	2021 - 2022	ALLOCATION
	GENERAL LEGISLATIVE GRANTS (GLGs) - OPERATING					
	Classroom Expenses					
6	Teachers	257,464,441	259,140,028	254,006,139	253,283,911	5,856,117
	Occasional Teachers	7,303,498	7,190,430	8,134,000	8,674,000	(1,483,570)
7	Teacher Assistants, Professionals / Other Educational Support Staff	49,369,934	48,670,907	51,096,923	53,235,207	(4,564,300)
8	Textbooks, Classroom Supplies and Other Related Classroom Expenses	11,528,894	12,366,758	13,753,720	16,665,529	(4,298,771)
	Staff Development	293,184	313,600	635,613	660,639	(347,039)
	Amortization *	-	-	2,780,104	4,115,483	(4,115,483)
	Sub-total	325,959,951	327,681,723	330,406,499	336,634,769	(8,953,046)
	Non-classroom Expenses					
9	Principals and Vice-principals	16,967,503	16,802,710	16,527,280	16,124,306	678,404
9	School Secretaries	9,976,284	9,965,718	9,731,852	9,667,738	297,980
9	Teacher Consultants	5,036,515	5,034,382	5,187,504	5,661,378	(626,996)
	Sub-total	31,980,302	31,802,810	31,446,636	31,453,422	349,388
10	Board Administration and Governance	10,850,562	10,760,790	10,971,350	11,417,905	(657,115)
	Amortization - Board Admin. & Governance *	-	-	800,970	756,368	(756,368)
10	School Facility - Operations	37,118,139	37,946,934	39,989,179	40,711,578	(2,764,644)
	Amortization - Pupil Accommodation *	-	-	21,496,398	22,305,669	(22,305,669)
	Amortization - Renewal *	-	-	-	-	-
	Renewal (Operating)	740,000	740,000	740,000	740,000	-
	Debt Charges from Renewal	215,259	179,130	215,259	179,130	-
	Debt Charges	6,429,369	6,029,411	6,429,826	6,029,839	(428)
11	Transportation	14,153,887	14,130,969	14,342,299	14,177,638	(46,669)
11	Adult and Continuing Education and Summer School	1,269,658	1,216,818	1,178,418	1,196,945	19,873
	Other Non-operating Expenditures (55 School Boards Trust)	1,805,508	1,779,682	1,779,682	1,779,682	-
	Sub-total	72,582,382	72,783,734	97,943,381	99,294,754	(26,511,020)
	Sub-total - GLG - OPERATING	430,522,635	432,268,267	459,796,516	467,382,945	(35,114,678)
4	Amortization of Deferred Capital Contributions *	24,124,038	26,290,935	-	-	26,290,935
	TOTAL - GLG - OPERATING	454,646,673	458,559,202	459,796,516	467,382,945	(8,823,743)

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2021 TO AUGUST 31, 2022

	ESTIMATE OF REVENUE and EXPENSES					
		FUNDING ALLOCATION		EXPENSES (Note 1)		(OVER) UNDER
App		2020 - 2021	2021 - 2022	2020 - 2021	2021 - 2022	ALLOCATION
	OTHER REVENUE					
	Adult English as a Second Language (ESL)	950,000	950,000	950,000	950,000	-
	After School Skills Development Programs	93,500	-	93,500	-	-
	COVID-19	1,866,140	3,941,719	5,161,699	3,941,719	-
	EarlyON Child and Family Centres	366,000	366,000	366,000	366,000	-
	Educators Autism AQ Subsidy	18,700	18,700	18,700	18,700	-
	French as a Second Language (FSL)	153,880	150,000	153,880	150,000	-
	Graduation Coach Program: Pilot for Black Students	112,100	-	112,100	-	-
	Learn and Work Bursary	-	24,000	-	24,000	-
	Learning and Innovation Fund	-	45,000	-	45,000	-
	Literacy/Numeracy Grant	475,000	475,000	475,000	475,000	-
	Miscellaneous Government Grants	3,080,600	2,522,795	3,117,185	2,522,795	-
	Misc. Revenue/Discounts	1,942,194	2,084,500	-	-	2,084,500
	Ontario Youth Apprenticeship Program (OYAP)	234,000	275,031	234,000	275,031	-
	Other Revenue - Continuing Education	65,000	-	-	-	-
	Parents Reaching Out Grants	21,200	39,900	21,200	39,900	-
	Math Strategy	679,500	679,500	679,500	679,500	-
	School Generated Funds	10,000,000	10,000,000	10,000,000	10,000,000	-
	Supporting Students with Severe Learning Diasbilities	175,800	-	175,800	-	-
	Tuition Fees - Outside Ontario	2,225,800	1,579,750	-	-	1,579,750
	Well-Being and Mental Health Bundle	52,100	52,100	52,100	52,100	-
	TOTAL - OTHER REVENUE	22,511,514	23,203,995	21,610,664	19,539,745	3,664,250
	Education Development Charges (EDC)	773,833	-	773,833	-	-
	Capital Grant for Land	2,737,242	-	2,737,242	-	-
4	**Sub-total EDC and Capital Grant for Land**	3,511,075	-	3,511,075	-	-
4	**GRAND TOTAL**	**480,669,262**	**481,763,197**	**484,918,255**	**486,922,690**	**(5,159,493)**

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2021 TO AUGUST 31, 2022

CAPITAL BUDGET						
App	**CAPITAL EXPENSES**	**2020 - 2021**	**2021 - 2022**	**2020 - 2021**	**2021 - 2022**	**(OVER) UNDER**
13	Capital Projects - Renewal	5,474,359	5,426,308	5,474,359	5,426,308	-
	Capital Priorities - Major Programs (New Kingsville K-12, new James L. Dunn PS, new North Shore FI, new Legacy Oak Trail PS, new Dual Campus High School in Amherstburg, new Eastwood/Parkview)	38,614,950	43,136,270	38,614,950	43,136,270	-
	Capital Priorities - Land (new North Shore FI)	3,169,450	-	3,169,450	-	-
	Full Day Kindergarten (FDK)	2,092,068	250,000	2,092,068	250,000	-
	EarlyON Child and Family Centre	251,000	800,000	251,000	800,000	-
	Child Care (including Retrofitting School Space)	2,834,879	3,500,000	2,834,879	3,500,000	-
	Temporary Accommodations - Portables	869,378	718,704	869,378	718,704	-
	Minor Capital (Information Technology)	1,804,658	2,028,446	1,804,658	2,028,446	-
	School Condition Improvement (SCI)	24,549,483	22,395,966	24,549,483	22,395,966	-
	COVID-19 Resilience Infrastructure Stream	-	5,447,035	-	5,447,035	
	Short Term Interest on Capital	854,501	274,546	854,501	274,546	-
	TOTAL - CAPITAL BUDGET	80,514,726	83,977,275	80,514,726	83,977,275	-

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2021 TO AUGUST 31, 2022

Accumulated Surplus - Available for Compliance
Statement of Continuity
for the Year Ending August 31, 2021

App	Purpose for which the fund was established	Balance at Aug. 31, 2020	Expected use for 2020/21	Balance at Aug. 31, 2021	Expected use for 2021/22	Balance at Aug. 31, 2022
	Operating	29,867,987	(7,464,450)	22,403,537	(4,272,908)	18,130,629
	Committed Captial:					
	Heritage Grant - Campbell PS	275,780	(9,042)	266,738	(9,042)	257,696
	Internal Capital - Campbell PS	551,560	(18,084)	533,476	(17,223)	516,253
	LaSalle	2,451,159	(132,495)	2,318,664	(125,700)	2,192,964
	Better Places	6,315,935	(660,416)	5,655,519	(604,157)	5,051,362
	Administrative Buildings	1,518,279	(137,160)	1,381,119	(130,463)	1,250,656
	Committed Capital Projects Adjustment	-	-	(886,585)	886,585	-
	School Budgets	1,142,838	-	1,142,838	-	1,142,838
	Sub-total	42,123,538	(8,421,647)	32,815,306	* (4,272,908)	28,542,398
	Compliance Calculation - 1% of Operating Grant Allocation				4,272,908	

* ***The Board has a balanced budget and is in compliance with Section 231 of the Education Act.***

Note 1: The expenses reported above include adjustments for compliance purposes and are subtracted to determine the Operating Budget.

	2020 - 2021	2021 - 2022
Total Expenses - Operating	483,964,821	486,036,105
Total Expenses - Committed Capital	953,434	886,585
Total Expenses	484,918,255	486,922,690
Less: Amortization of Employee Future Benefits (EFB)		
Post Retirement Benefits	1,464,052	1,464,052
Retirement Gratuity	3,404,558	3,404,557
Sub-total	4,868,610	4,868,609
Less: Land Expenses		
Educational Development Charges (EDC)	773,833	-
Capital Grant for Land	2,737,242	-
Sub-total	3,511,075	-
Expenses - Operating Budget	**476,538,570**	**482,054,081**

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2021 TO AUGUST 31, 2022

TANGIBLE CAPITAL ASSETS (TCA) and
RELATED DEFERRED CAPITAL CONTRIBUTIONS (DCC) OFFSET
for PSAB (Public Sector Accounting Board)

Provided as information:

	Balance at Sept. 1, 2021	Additions	Amortization (*see below)	Balance at Aug. 31, 2022
Tangible Capital Assets	508,094,150			
Capital Projects - Renewal		5,426,308		
Capital Priorities - Major Programs (New Kingsville K-12, new James L. Dunn PS, new North Shore FI, new Legacy Oak Trail PS, new Dual Campus High School in Amherstburg, new Eastwood/Parkview)		43,136,270		
Full Day Kindergarten (FDK)		250,000		
EarlyON Child and Family Centre		800,000		
Child Care (including Retrofitting School Space)		3,500,000		
Temporary Accommodations - Portables		718,704		
Minor Capital (Information Technology)		2,028,446		
School Condition Improvement (SCI)		22,395,966		
COVID-19 Resilience Infrastructure Stream		5,447,035		
Short Term Interest on Capital		274,546		
Sub-total	508,094,150	83,977,275	* (27,177,520)	564,893,905
LESS: Land				
(Amounts received for land are not included in DCC)	(30,266,189)	-		(30,266,189)
LESS: Unsupported Capital Spending - Other				
Better Places Initiative	(5,720,093)			
LaSalle Public School	(2,325,458)			
John Campbell Public School	(801,075)			
Other	-			
Other Administrative	(1,387,816)			
Sub-total - Other	(10,234,442)	-	886,585	(9,347,857)
Total Deferred Capital Contributions (DCC)	**467,593,519**	**83,977,275**	**(26,290,935)**	**525,279,859**

An amortization expense is recorded in the operating budget. This is the term used for the 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 expected lifetime, ranging from 5 to 40 years.

* Total Amortization from Page 1:	
Amortization - Classroom Expenses	4,115,483
Amortization - Board Admin. & Governance	756,368
Amortization - Pupil Accommodation	22,305,669
	27,177,520

The related capital grant (DCC) is also amortized into income on the same basis. For Ministry 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).

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2021 TO AUGUST 31, 2022

App	BUDGETED TEACHER EXPENSES			
	Budgeted Teacher Expenses for 2020 - 2021			
		Elementary	Secondary	Total
	Salary	143,975,012	78,647,526	222,622,538
	Benefits (Including Retirement Gratuities)	18,797,126	10,093,465	28,890,591
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,645,572	847,438	2,493,010
1		**164,417,710**	**89,588,429**	**254,006,139**
	Budgeted Teacher Expenses for 2021 - 2022			
		Elementary	Secondary	Total
	Salary	141,842,017	79,298,652	221,140,669
	Benefits (including retirement gratuities)	19,114,508	10,560,709	29,675,217
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,562,018	906,007	2,468,025
1		**162,518,543**	**90,765,368**	**253,283,911**

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2021 TO AUGUST 31, 2022

TEACHER ASSISTANTS and PROFESSIONALS and OTHER EDUCATIONAL SUPPORT STAFF			
App		**2020 - 2021 Approved Budget**	**2021 - 2022 Draft Budget**
	SALARIES		
	Teacher Assistants, Other	208,424	210,489
	Early Childhood Educators (ECEs)	7,875,424	7,156,119
	Special Education / Learning Opportunities	26,943,950	28,290,473
	Media Staff	121,288	122,239
	Managing Information for Student Achievement (MISA) Project	285,075	287,926
	Courier	89,992	90,897
	Cafeteria Assistants	118,573	119,788
	Clerical	241,006	355,135
	Tutors in the Classroom (WCCA)	45,000	45,000
	School Technicians (includes Trevlac support)	1,531,156	1,982,707
	Diversity and Change Your Future Program	362,466	571,101
	Re-engagement Attendance Counsellors	136,361	280,637
	Sub-total	37,958,715	39,512,511
	FEES and CONTRACT SERVICES		
	School Aides	1,661,000	1,661,000
	Special Education - Bus Aides/Bus Monitors	30,000	30,000
	Sub-total	1,691,000	1,691,000
	Total - Salaries / Fees and Contract Services	39,649,715	41,203,511
	BENEFITS	11,337,489	11,920,849
	Amortization of Employee Future Benefits (Compliance Adjustment)	109,719	110,847
1	**TOTAL**	**51,096,923**	**53,235,207**

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2021 TO AUGUST 31, 2022

App	TEXTBOOKS & SUPPLIES	2020 - 2021 Approved Budget	2021 - 2022 Draft Budget
	Accessibility for Ontarians with Disabilities Act, 2005 (AODA)	6,000	6,000
	Agency Schools	30,000	30,000
	Barriers to Co-op Education - Transportation	12,600	12,600
	Board Initiatives - International Baccalaureate (IB)	225,000	225,000
	Board Initiatives - Other	300,000	290,000
	Curriculum and Learning Materials	1,083,385	1,266,012
	Distance Learning	7,000	7,000
	Diversity Office - Supplies	70,000	85,000
	Equity and Inclusion Education - Staff	20,000	75,000
	Indigenous Education Board Action Plan	82,307	83,868
	Furniture and Equipment - Library and Guidance	10,000	10,000
	Instructional Equipment Repairs	190,000	190,000
	Instructional Equipment - Schools (Replacement)	8,000	8,000
	International students - recruitment	50,000	50,000
	International students - agent fees	267,000	190,000
	Inter-school Sports	315,900	315,900
	Leadership Development	20,000	20,000
	LOG - Pathways to Success - Academic	578,000	578,000
	Kilometrage - Consultants and Other Educational Support Staff	81,625	81,625
	Media Centre - Civic Centre (rent)	71,000	71,000
	Moving of Classroom Furniture	60,000	60,000
	Office and Expenses - Program and Special Education	82,550	82,550
	Outdoor Education	313,564	308,241
	Parental Involvement	46,604	46,604
	PASS - County	31,500	6,500
	Printing and Postage for Schools	1,000	1,000
	Protective Equipment - Special Education	14,000	14,000
	Safe Schools (Fees and Contracts)	187,000	187,000
	Safety Patrols	4,000	4,000
	School Accommodation - Transition Costs	40,000	40,000
	School Closing - Historical & Ceremonial	2,000	2,000
	School Information Technology Support	2,857,345	3,171,513
	School Support	1,219,680	1,706,464
	Schools - Replacement Furniture & Equipment	80,000	80,000
	School Reunions (Board contribution)	3,500	3,500
	Science and Technology Support	10,000	10,000
	Secondary Senior Mathematics	15,000	15,000
	Radio Licenses - Schools	30,000	30,000
	Security Fees - Schools	2,000	2,000
	Special Education	883,403	861,433
	Special Funding Requests and Emerging Issues	30,000	2,030,000
	Student Leadership	5,000	5,000
	Student Support	248,678	248,678
	Textbooks - Replacement	105,390	105,390
	Urban and Priority Schools	171,894	167,856
	Vandalism - Computers	35,000	35,000
	Vandalism - Instructional Equipment and Supplies	25,000	25,000
	School Allocation	3,821,795	3,821,795
1	**Total - Textbook, Classroom Supplies and Other Related Classroom Expenses**	**13,753,720**	**16,665,529**

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2021 TO AUGUST 31, 2022

App	NON CLASSROOM EXPENSES	2020 - 2021 Approved Budget	2021 - 2022 Draft Budget
	PRINCIPALS and VICE-PRINCIPALS		
	Salaries	14,180,789	13,693,629
	Benefits	1,600,735	1,647,100
	Travel and Professional Development	185,055	183,935
	Amortization of Employee Future Benefits (Compliance Adjustment)	560,701	599,642
1	**Total**	**16,527,280**	**16,124,306**
	SCHOOL SECRETARIES		
	Salaries	7,259,638	7,153,021
	Benefits	2,127,514	2,173,452
	Professional Development	5,000	5,000
	School Admin. - Computers (Evergreen)	200,000	200,000
	Ergonomic Furniture - School Secretaries	40,000	40,000
	Amortization of Employee Future Benefits (Compliance Adjustment)	99,700	96,265
1	**Total**	**9,731,852**	**9,667,738**
	TEACHER CONSULTANTS		
	Salaries - Regular Day School	4,565,328	4,992,277
	Benefits	580,176	627,101
	Fees and Contract Services	40,000	40,000
	Ergonomic Furniture - Teacher Consultants	2,000	2,000
1	**Total**	**5,187,504**	**5,661,378**

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2021 TO AUGUST 31, 2022

App	OTHER EXPENSES	2020 - 2021 Approved Budget	2021 - 2022 Draft Budget
	TRUSTEES		
	Salaries and Benefits	146,500	146,500
	PD/Travel/Conferences/Other Expenses	76,543	76,543
	Sub-total	223,043	223,043
	DIRECTOR and SUPERVISORY OFFICERS		
	Salaries	1,356,762	1,305,912
	Benefits	254,854	279,843
	PD/Supplies	147,100	147,100
	Sub-total	1,758,716	1,732,855
	BOARD ADMINISTRATION		
	Salaries	4,469,792	4,560,792
	Benefits	1,565,359	1,722,304
	Legal and Audit	599,000	599,000
	Accommodation Review	50,000	50,000
	Other Expenditures (includes Administration Buildings)	288,383	288,383
	Supplies and Equipment (includes Central ITS & JEAP)	1,350,618	1,571,696
	Utilities (Operations) (Central portion)	0	-
	Sub-total	8,323,152	8,792,175
	Amortization of Employee Future Benefits (Compliance Adjustment)	666,439	669,832
1	**Total Board Administration and Governance**	10,971,350	11,417,905
	SCHOOL FACILITY - OPERATIONS		
	Salaries	17,686,492	17,946,519
	Benefits	6,598,247	6,927,366
	Energy Retro-fit - Debenture Interest Payment	149,587	124,481
	Insurance - Public Liability	540,000	668,000
	Insurance - Fleet, Property and Boiler	90,000	90,000
	LaSalle Public School - Debenture Interest Payment	92,801	66,203
	Maintenance	3,617,500	3,392,500
	Supplies and Equipment - Operations	3,368,511	3,353,511
	Utilities (Operations)	6,449,000	6,761,000
	Amortization of Employee Future Benefits (Compliance Adjustment)	939,041	923,998
	Sub-total School Facility - Operations	39,531,179	40,253,578
	SCHOOL FACILITY - HEALTH and SAFETY		
	Asbestos Management	25,000	25,000
	Consulting and Testing	40,000	40,000
	Lifting Device Inspection	32,000	32,000
	Mileage	2,000	2,000
	Training Sessions	167,500	167,500
	WHMIS Management	191,500	191,500
	Sub-total School Facility - Health and Safety	458,000	458,000
1	**Total School Facility - Operations**	39,989,179	40,711,578

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2021 TO AUGUST 31, 2022

App	OTHER EXPENSES	2020 - 2021 Approved Budget	2021 - 2022 Draft Budget
	TRANSPORTATION		
	Administration	370,800	405,072
	Transportation	13,832,036	13,603,799
	Supplies & Services	108,923	134,941
	Rent	29,510	31,216
	Furniture & Equipment	1,030	2,610
1	**Total**	**14,342,299**	**14,177,638**
	ADULT, CONTINUING EDUCATION, SUMMER SCHOOL		
	Salaries	982,909	997,632
	Benefits	122,469	126,273
	Other Direct Costs (Supplies/F & E)	73,040	73,040
1	**Total**	**1,178,418**	**1,196,945**

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2021 TO AUGUST 31, 2022

App	MISCELLANEOUS GOVERNMENT GRANTS	2020 - 2021 Approved Budget	2021 - 2022 Draft Budget
	LINC (Language Instruction for New Canadians)	273,481	265,981
	Employment Services (Windsor & Leamington)	2,843,704	2,256,814
2	**Total**	**3,117,185**	**2,522,795**

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2021 TO AUGUST 31, 2022

App	Location	Description	Elementary	Secondary	Total
	CAPITAL - PROJECTS				
	BOILER SYSTEM UPGRADES				
	Various Schools	Upgrade boiler rooms	150,000	150,000	
		Sub-total Boiler System Upgrades	150,000	150,000	300,000
	ELECTRICAL UPGRADES				
	Various Schools	Security and Fire Alarm upgrades	250,000	250,000	
		Sub-total Electrical Upgrades	250,000	250,000	500,000
	GENERAL PROJECTS				
	Various Schools	Energy Conservation Measures	100,000	200,000	
	Various Schools	Classroom Upgrades	692,936	683,372	
		Sub-total General Projects	792,936	883,372	1,676,308
	HVAC UPGRADES				
	Various Schools	HVAC and Controls	150,000	150,000	
		Sub-total HVAC Upgrades	150,000	150,000	300,000
	PAVING				
	Various Schools	Paving of various areas	250,000	400,000	
		Sub-total Paving	250,000	400,000	650,000
	ROOFING				
	Various Schools	Roof Repairs	850,000	650,000	
		Sub-total Roofing	850,000	650,000	1,500,000
	STRUCTURAL UPGRADE & OTHER				
	Various Schools	Accessibility Retro-fits	50,000	50,000	
	Various Schools	Floor/Ceiling Tiles	200,000	200,000	
		Sub-total Structural Upgrade & Other	250,000	250,000	500,000
3		**TOTAL CAPITAL - PROJECTS**	**2,692,936**	**2,733,372**	**5,426,308**
	CAPITAL - OPERATING				
	GENERAL PROJECTS				
	Various Schools	Consultant Fees	100,000	100,000	
	Various Schools	Painting - Various	270,000	270,000	
	Various Schools	Other (Chemical Waste, Drinking Water)	-	-	
1		**TOTAL - CAPITAL - OPERATING**	**370,000**	**370,000**	**740,000**
		TOTAL CAPITAL - PROJECTS and OPERATING	**3,062,936**	**3,103,372**	**6,166,308**
	ENERGY PROJECT				
		Write-off re energy project - Interest	129,155	86,104	215,259
		TOTAL - ENERGY PROJECT	129,155	86,104	215,259
	GRAND TOTAL: CAPITAL - PROJECTS, OPERATING & ENERGY		**3,192,091**	**3,189,476**	**6,381,567**