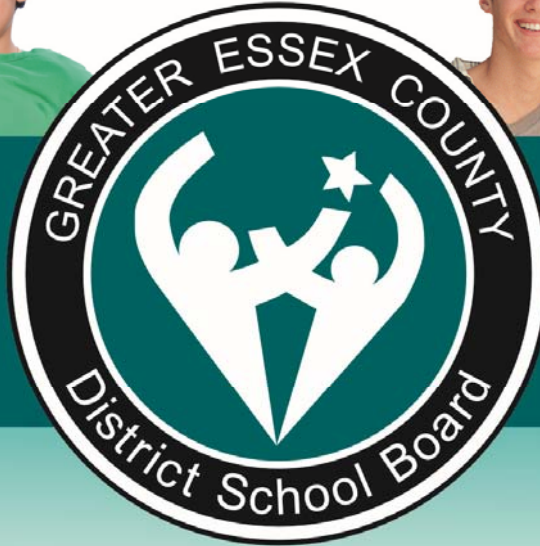


We have **BIG** plans



for your
LITTLE
one



and for a
GREAT
future!

GREATER ESSEX COUNTY District School Board

451 Park Street West, P.O. Box 210

Windsor, Ontario N9A 6K1

(519) 255-3200

www.publicboard.ca

2016-2017 Budget

Approved June 14, 2016



GREATER ESSEX COUNTY District School Board

VISION:

Building tomorrow together – every learner, every day



MISSION:

Excellence in public education –
confident learners, engaged communities, ethical stewardship

Table of Contents

1	Introduction.....	1
1.1	Trustees	1
1.2	Administration	2
1.3	Budget Process & Format.....	3
1.4	Budget Risk Areas	4
1.5	Major Policy & Funding Changes and Financial Impact	5
1.6	Ministry of Education Compliance Calculation.....	8
2	Financial Overview.....	9
2.1	Projected Average Daily Enrolment (ADE)	12
2.2	Changes in Revenue Allocation.....	14
2.3	Staff Complement in Budget	14
2.4	General Cost Increases/Decreases	16
2.5	Full-Day Early Learning Kindergarten (FDK) Program	17
3	Operating Expenses.....	18
3.1	Classroom Expenses.....	19
3.1.1	Teachers (Appendix 6)	19
3.1.2	Occasional Teachers (Appendix 1)	19
3.1.3	Teacher Assistants, Professionals and Other Educational Support Staff (Appendix 7)	20
3.1.4	Textbooks, Classroom Supplies and Other Related Classroom Expenses (Appendix 8)	20
3.1.5	Staff Development (Appendix 1)	22
3.2	Non-classroom Expenses (Appendix 9)	22
3.2.1	Principals and Vice-Principals	22
3.2.2	School Secretaries.....	23
3.2.3	Teacher Consultants.....	23
3.3	Other.....	24

3.3.1	Board Administration and Governance and School Facility – Operations (Appendix 10)	24
3.3.2	Amortization	27
3.3.3	Debt Charges (Interest Expense)	28
3.4	School Facility Renewal (Appendix 13)	28
4	Transportation (Appendix 11).....	29
4.1	Grants	29
4.2	Expenses.....	30
5	Other Revenue & Expenses (Appendix 2)	30
6	Special Education	34
7	Accumulated Surplus – Operating	37
8	Capital Deficit	38
9	Capital Budget (Appendix 3).....	38
9.1	Construction in Process	38
9.2	Temporary Accommodations.....	39
9.3	Minor Capital (IT)	39
9.4	School Condition Improvement	39
9.5	Short Term Interest on Capital	40
9.6	School Consolidation Capital (SCC).....	40
10	Appendices	40

1 Introduction

1.1 Trustees



Connie Buckler – Chair
Town of Lakeshore, Town of Tecumseh



Julia Burgess
Town of Essex, Town of Kingsville, Town of Harrow



Alan Halberstadt
Windsor Wards 3, 4 and 10



Tom Kilpatrick
Windsor Wards 3, 4 and 10



Ron Le Clair – Vice-Chair
Town of Amherstburg, Town of LaSalle



Cheryl Lovell
Windsor Wards 5, 6, 7 and 8



Kim McKinley
Windsor Wards 1, 2 and 9



Dr. Jessica Sartori
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



Gale Simko-Hatfield
Windsor Wards 5, 6, 7 and 8



Dave Taves
Town of Leamington, Pelee Island



Anshika Jain
Student Trustee - City



Carlos Pena Vallicillo
Student Trustee - County

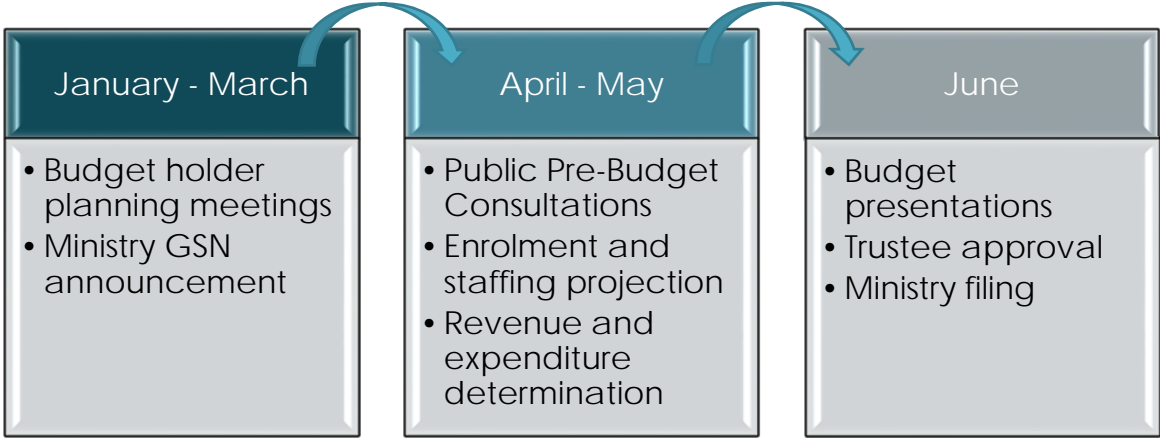
1.2 Administration

Erin Kelly	Director of Education
Paul Antaya	Superintendent of Human Resources
Todd Awender	Superintendent of Education – Accommodations
Dan Fister	Superintendent of Education – Student Success and Alternative Education
Vicki Houston	Superintendent of Education – Secondary Staffing
Dr. Clara Howitt	Superintendent of Education – Program and Professional Learning
John Howitt	Superintendent of Education – Elementary Staffing and Information Technology
Cathy Lynd	Superintendent of Business
Lynn McLaughlin	Superintendent of Education – Special Education
Dr. Sharon Pyke	Superintendent of Education – Health, Operations, Safe Schools and Equity & Inclusion

1.3 Budget Process & Format

The preparation of the 2016-17 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 6 month timeline as follows:



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

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

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

Listed below are areas of risk affecting the budget:

- Enrolment estimates – Further enrolment decline in elementary and/or secondary schools will reduce grants.
- Labour framework – The funding is based on the 2014-17 central labour agreements:
 - Salary increases in 2016-17 are funded by an increase in the salary benchmarks throughout the Grants for Student Needs (GSN) for teaching and non-teaching staff of 1.25%
 - The Teacher Qualifications and Experience Allocation and the Early Childhood Educator Qualifications and Experience Allocation will recognize grid movement on September 1, 2016.
 - The benefits benchmarks in the Foundation Grants are reduced by 0.167% as part of the phase out of retirement gratuities
- Benefits transformation – During 2016-17, the implementation of Employee Life and Health Trusts (ELHTs) will occur. The Ministry is currently undergoing a data collection and validation process and changes to how benefits are funded through the GSN in 2016-17 have not yet been determined. During the transition, additional one-time costs may be incurred that are not budgeted. 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 and educational support staff (ESS) have increased approximately \$635,000 to better reflect past actual costs. 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. Sick leave provisions currently in effect:

- 11 sick days allocated in 2016-17
 - Any of the 11 sick days allocated in 2015-16 that are not used may be carried over to 2016-17; these carry-over days can only be used for the purposes of topping up the Short Term Leave and Disability Plan (STLDP)
 - A STLDP days (120 days in total) for illness that are being paid at 90% of an employee's annual salary
 - The new provincial agreements provide paid sick days to occasional teachers and ESS staff which presents additional unfunded costs to the Board
- Special Education expenses exceed the grant by \$2.7 million (\$2.6 million in 2015-16)
 - 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). The 2016-17 budget anticipates that there will be an average daily enrolment (ADE) of 15.6 students (11 in 2015-16) funded at this reduced rate.

1.5 Major Policy & Funding Changes and Financial Impact

In late March, the Ministry released their annual memorandum to provide school boards with details surrounding the 2016-17 GSN and its supporting regulations. At this time, our Board was also provided with its allocation of Education Program – Other (EPO) grants which are over and above the GSN. This memorandum presented details on major policy and funding changes.

In 2016-17, the Ministry will continue to phase in the School Board Efficiencies and Modernization (SBEM) measures introduced in 2015-16 to encourage the management of underutilized school space. 2016-17 is the second year of a three-year phase in of the changes; this means that one-third of the funding will be generated by the 2014-15 allocation method and two-thirds of the funding will be generated by the new allocation model introduced in 2015-16.



The SBEM measures result in continued changes to top-up funding and benchmarks under the School Facility Operations and Renewal Grant. In the new allocation formula introduced last year, base top-up funding is being eliminated over a 3 year period with a portion being reinvested in the per pupil cost benchmarks. Base top-up funding is provided for eligible schools to support the operation and maintenance of facilities where enrolment is less than capacity. Also, new requirements were introduced for a school to qualify for enhanced top-up. Enhanced top-up funding supports the operation and maintenance of schools that are isolated from other schools of the same board. An elementary school that is at least 10 km away from the next closest facility (elementary or secondary) will qualify. A secondary school that is at least 20 km away from the next closest secondary school will qualify. Under the new model of funding, only 2 schools qualify for enhanced top-up (Pelee Island PS and Centennial Central PS). As a result, top-up funding is reduced in 2016-17 by \$1.3 million (\$1.1 million Operations and \$0.2 million Renewal) and slightly offset by an increase of \$0.6 million in the base allocation as a result of the increased benchmarks. This net \$0.7 million decrease represents the decrease in year two, 2016-17. Over the last two years, the Board has experienced a decrease of \$1.4 million in top up funding as a result of the SBEM measures. Assuming similar benchmarks and similar Average Daily Enrolment (ADE), the Board can expect to incur an additional \$0.7 million reduction in 2017-18.



Another area of funding affected by the SBEM strategy is the Declining Enrolment Adjustment (DEA). In 2015-16, the Ministry reduced weighting factors for the first and second year components and eliminated the third year component. This means that the DEA funding is phased out over a 2 year period and is an incentive to Boards to adjust more quickly to declining enrolment. The funding change, along with less of an enrolment decrease when compared to the prior year, results in a decrease in the DEA of \$0.7 million.



In 2016-17, the Ministry will continue to eliminate the legacy High Needs Amount (HNA) per-pupil amounts, which will be funded at 25% (i.e. year 3 of 4). The HNA will now be called the Differentiated Special Education Needs Amount (DSENA) Allocation. During the four year transition, per pupil funding will be gradually re-purposed and re-distributed to increase the proportion of funding that is allocated through both the DSENA Measures of Variability Amount (MOV) and the Special Education Statistical Prediction Model (SESPM) as well as provide an allocation for Collaboration and Integration. This new model continues to address the variation among school boards with respect to students with special education needs and boards' abilities to respond to these needs. The ultimate goal is a more fair and equitable model. As a result, an increase in funding of approximately \$1.0 million is shown year over year in the area of Special Education relating to this change.



New in 2016-17, is the transfer of existing Ministry programs into the GSN that were previously funded as Education Program – Other (EPO) grants. Namely, the programs transferred are:

- Library Staff
- Managing Information for Student Achievement (MISA) Local Capacity
- Outdoor Education
- Technology Enabled Learning and Teaching (TELT) Contacts

The change in the above funding structure results in a funding decrease of \$50,000 for these programs. In addition, a Renewed Mathematics Strategy EPO was released for 2016-17 totaling \$690,000. This funding provides new forms of support to all schools, increased support to some schools and intensive support to the few schools that have the highest percentage of students not yet reaching the provincial standard in mathematics. Most of this funding is directed to professional development. The funding for this EPO was re-focused from the following (i.e. the funding for these programs no longer continues):

- Capacity Building for Differentiated Instruction
- Collaborative Inquiry for Instructional Impact
- Collaborative Inquiry for Learning – Mathematics
- French-Language Math Strategy

- Learning for All, K-12
- School Improvement Teams – Principal Coaches
- School Support and Cross Panel Teams
- School Support Initiative
- Student Work Study Teachers
- System Implementation and Monitoring/Ontario Focused Intervention Partnership

The funding for the discontinued EPOs totaled \$845,000 in 2015-16 and the Renewed Mathematics Strategy EPO for 2016-17 totals \$690,000.

The Ministry continues to monitor Board Administration and Governance (BAAG) expenditures as 2016-17 represents year three of a four year phase in of the new model. The new model of funding under the BAAG is consistent with the level of funding under the old model and the Board continues to be in compliance in this area.

1.6 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 of the board's operating revenue.

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

Liability for Retirement Benefits

As a result of a policy grievance that was upheld through arbitration, retirement benefits were reinstated resulting in a one-time increase to the board's obligation in 2013-14. In 2016-17 the obligation totaling \$17.6 million is being recognized as an expense for compliance over 6 remaining years. This results in an annual \$2.9 million expenses for compliance purposes.

Retirement Gratuity Liability

The retirement gratuity liability of \$24.6 million must be managed within compliance over the Estimated Average Remaining Service Life (EARSL) of

eligible employees (7.4 years for 2016-17) resulting in an annual \$3.3 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. Funding plus additional revenue allocated to this line from "Other Revenue" is greater than expenses.

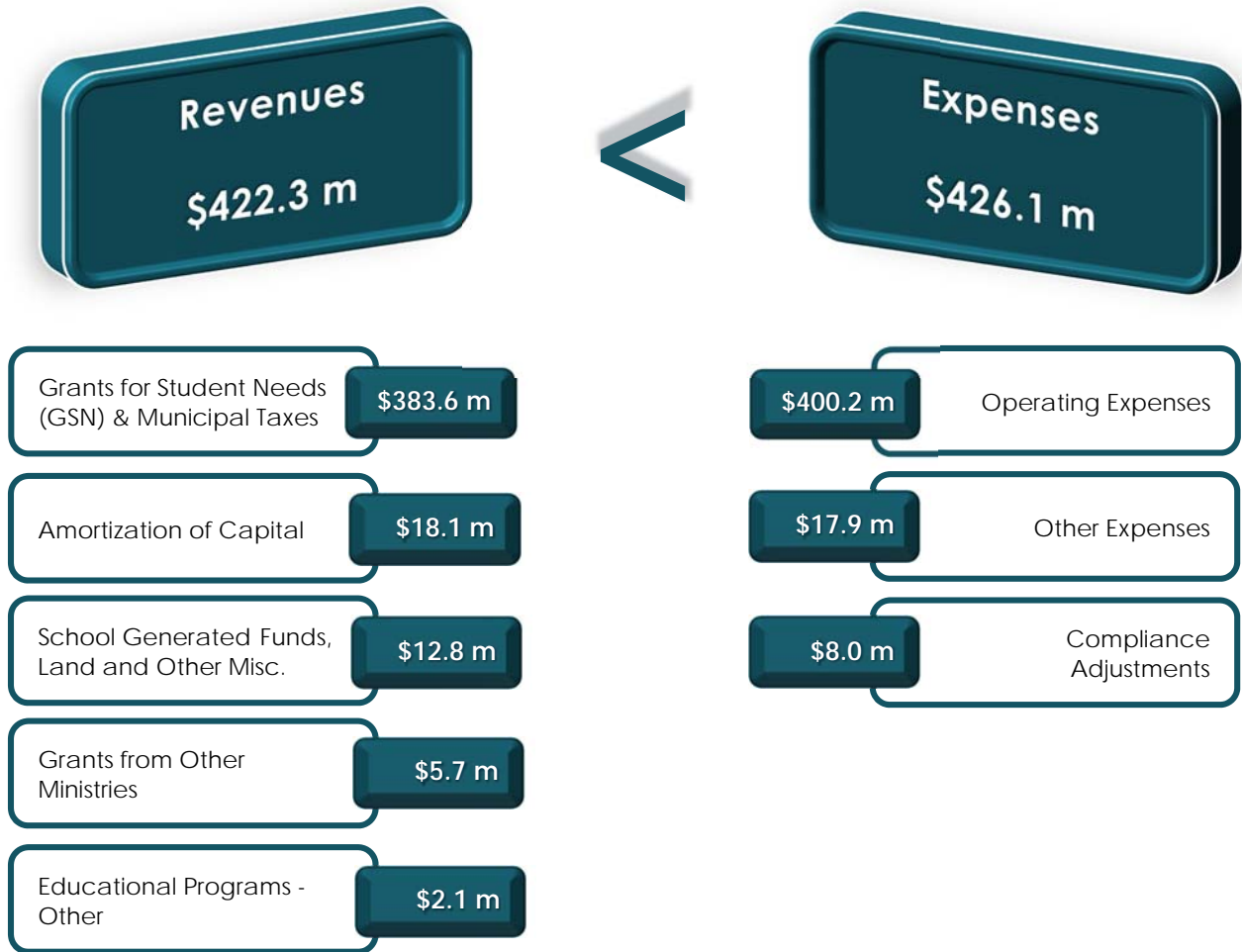
The Board has presented a deficit of **\$3.75 million** for the 2016-17 school year. This deficit will reduce the accumulated surplus. Significant changes must be reviewed and considered during the next year in order to address and reduce ongoing costs. This will be an area of focus in 2016-17.

As per Section 2.1, elementary enrolment has remained fairly consistent as compared to the prior year's budget, however there has been an increase in elementary teachers of 10 FTE. Due to the fact that Special Education teachers included in the total complement decreased by 4 FTE, the actual increase in elementary teachers year over year is 14 FTE.

In summary, the 2016-17 deficit is attributable to the following:

Description	Impact on Surplus/(Deficit) \$ Millions
Reduction in elementary Pupil Foundation Allocation funding due to declining enrolment and increase in costs for 14.0 FTE additional elementary teaching staff	(1.64)
Reduction to School Operations Allocation due to SBEM measures (Top-Up Funding Changes)	(0.58)
Reduction to Declining Enrolment Adjustment funding due to SBEM measures	(0.67)
Increase in occasional/replacement costs for teachers and educational support staff	(0.64)
Other	(0.22)
Total Budgeted Deficit 2016-17	(3.75)

Operating Budget
(Appendix 1, 2)



Capital Budget
(Appendix 3)



2.1 Projected Average Daily Enrolment (ADE)

Elementary

Projected enrolment for the grant calculation is 23,477 ADE (23,503 in 2015-16 budget). Consistent with the prior year, all FDK funding is provided for in the GSN and there is no limit to the number of FDK students which are funded.

Secondary

Projected secondary enrolment for the grant calculation is 11,229 ADE (11,408 in 2015-16 budget). This excludes students over the age of 21 and high credits.

Overall Comments

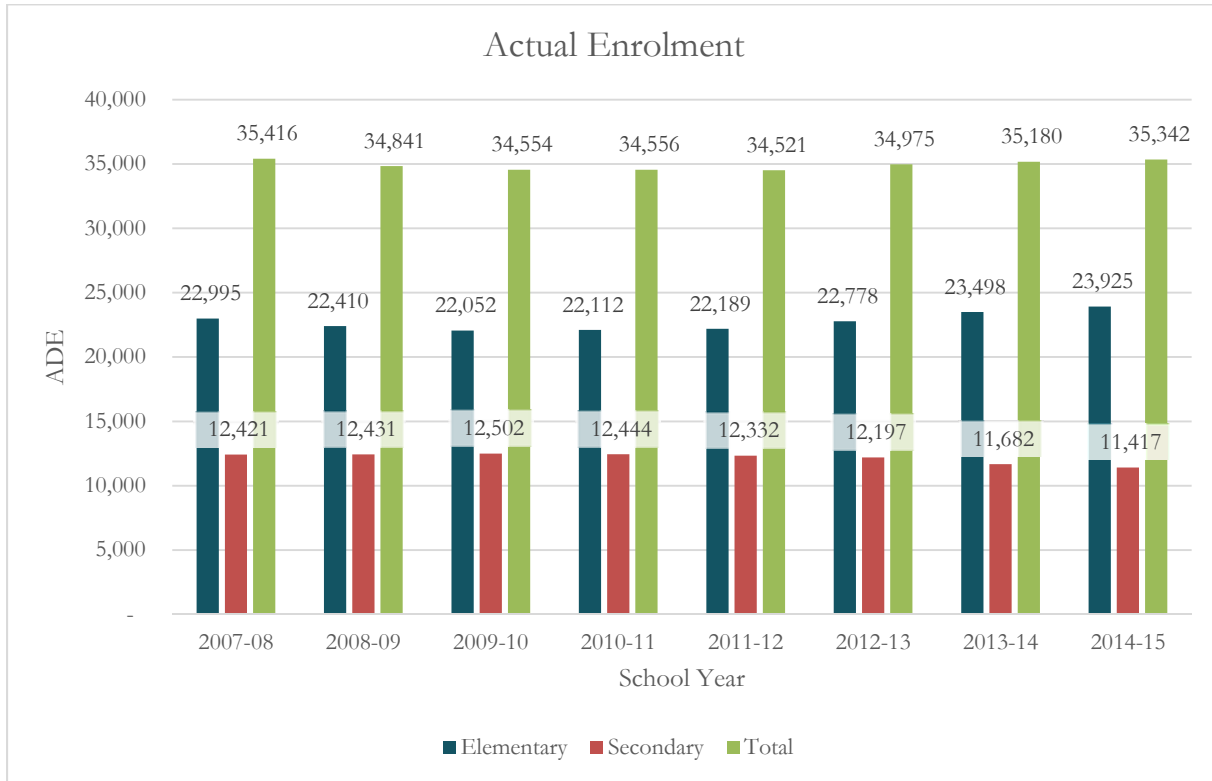
The above projected enrolment amounts include 4 (2 in 2015-16) elementary and 38 (31 in 2015-16) secondary VISA students who generate tuition revenue of \$500,000 (\$377,500 in 2015-16). The secondary projection includes 40 ADE Independent Study pupils (0 ADE in 2015-16). A Ministry enrolment audit in 2015 resulted in a reclassification of certain regular secondary day school ADE to Independent Study ADE.



In elementary, of the 26 ADE decrease, 16 ADE is FDK. The decrease in FDK enrolment is even larger when considering actual October 2015 figures that were presented in the 2015-16 revised budget; a total decrease of 243 ADE.

The requirement of students to attend 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 8 school years:



NOTE: ELEMENTARY FIGURES INCLUDE FDK EPO

Projected Enrolment *	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget	Difference 2016-17 vs 2015-16
Elementary	22,344.5	23,129.0	23,647.0	23,503.0	23,477.0	(26.0)
Secondary (includes high credits, > 21 years and VISA)	12,213.0	11,756.0	**11,390.0	**11,419.0	**11,245.0	(174.0)
Total	34,557.5	34,885.0	35,037.0	34,922.0	34,722.0	(200.0)

* The above chart includes Full-Day Early Learning Kindergarten (FDK) enrolment (0.5 FTE per student)

** Includes 30 high credits (funded at the lower Continuing Education rate) in 2014-15, 11 high credits in 2015-16 and 15.6 high credits in 2016-17

NOTE: Difference in enrolment for 2016-17 vs. 2015-16 Revised Estimates is 127 ADE

2.2 Changes in Revenue Allocation

There were major shifts in grants in 2006-07 that continue for 2016-17. In the past a flex funding allocation was used by the Ministry of Education to include part of the salary increases all across the Board's operations instead of increasing the actual applicable grants. This changed in 2006-07 and all the flex funding was allocated to teachers, principals/vice-principals and school secretary lines, but mainly the classroom teacher line. This resulted in a huge increase in revenue allocated to these lines to address salary benchmarks and a decrease in revenue allocated to other lines. The Board Administration and School Operations budgets are now left with no flex funding to finance those past costs which continue. Also, the Declining Enrolment grant, while helpful at \$0.6 million for 2016-17 (\$1.3 million for 2015-16), is only a temporary grant that will reduce over the next two years to zero, if there is no further decline in enrolment.

2.3 Staff Complement in Budget

The change in the non-teaching staff complement is noted in the appropriate section.

The teaching complement is tied to enrolment and maximum class size requirements, including Primary Class Size. Despite a slight decline in enrolment in elementary the increase in teachers is due to an increase of 2.5 FTE English as a Second Language (ESL) teachers and due to the class size requirements by school as set out in the collective agreement and the Education Act.

The decrease in secondary teachers is due to declining enrolment and special education staffing adjustments to align with student needs.

Overall staff complement has increased by 0.7 FTE compared to prior year budget as detailed on the following page:

Staff	2015-16	2016-17	Difference	Comment
Elementary Teachers	1,423.2	1,433.2	10.0	Compliance with class size requirements by school as set out in the collective agreement and the Education Act
Secondary Teachers	781.5	766.3	(15.2)	Decrease in enrolment and special education staffing adjustments to align with student needs.
Early Childhood Educators (ECEs)	147.0	143.0	(4.0)	Decrease in FDK enrolment and adjustments to meet class size requirements. Current year complement is as follows: FDK (138) and Parenting and Family Literacy Centres (5)
Educational Assistants (EAs)	220.5	229.5	9.0	Increase in student needs compared to the prior year.
Professional and Other Educational Support Staff *	264.1	271.1	7.0	Increase of 2.5 Child Youth Workers (CYW), 4.0 Developmental Service Workers (DSW), 1.0 Psychologist and 0.5 Social Worker offset by a decrease of 1.0 SWDHH (Support Workers for the Deaf and Hard of Hearing). Decrease of SWDHH due to less students with hearing impairments.
Consultants **	38.7	39.7	1.0	Increase 1.0 FTE Math Consultant. Note: Offset by a 1.0 FTE Elementary Teacher decrease (math coach/facilitator)
Principals ***	72.0	71.0	(1.0)	Closure of Harrow District High School (HDHS)
Vice-principals (Without Agency School Vice-principal)	41.1	40.6	(0.5)	Reduction of 0.5 FTE at Harrow Public School
Clerical – Schools including Continuing Education	133.9	131.8	(2.1)	2.5 FTE reduction due to closure of HDHS (2 FTE) and declining enrolment (0.5 FTE) offset by a slight increase in elementary clerks.
Facility Services	286.4	281.9	(4.5)	Reduction of 2.0 FTE due to closure of HDHS. Reduction of 2.0 FTE due to consolidation of Gordon McGregor PS, Percy P McCallum PS and WF Herman SS. Reduction of 0.5 FTE due to additional FTE budgeted in 2015-16 but not required.
Board Administration and Governance (including Trustees)	79.5	79.5	-	
Other Professional	47.0	48.0	1.0	Anticipated increase of 1.0 FTE supervisor (position currently under review) related to Employment Services, funded by the Ministry of Training, Colleges and Universities.
TOTAL	3,534.9	3,535.6	0.7	

* Increased comparative by 2.0 due to prior year adjustment

** Increased comparative by 4.7 due to prior year adjustment (adjusted comparative for consultants previously funded through EPO, now transferred to GSN)

*** Increased comparative by 1.0 due to prior year adjustment

2.4 General Cost Increases/Decreases

Generally, the budget reflects holding the expenses for non-salary and benefit items to last year's amount where it is within the Board's power to control the expense. In some cases expenses were adjusted either as an increase or decrease depending on actual expenses projected for 2016-17. The larger variations are noted and explained.

As noted above, salary increases have been budgeted for all employee groups based on new provincial and local agreements. Salary grid movement has been restored (i.e. there is no longer a delay by one-half year).

Non statutory benefits (health, dental, life, WSIB) have been budgeted at the projected rates for 2016-17 for all active employees and eligible retired employees.

- The Health Tax benefit remains at 1.95% of salaries.
- There was no rate increase in C.P.P. and a slight rate increase in E.I. rates.
- The OMERS rate remains unchanged from the current rate.
- A large benefit for payment of leave for 6 weeks after childbirth (less E.I. payments collected by the employee) is included for \$1,259,000 (\$1,209,000 in 2015-16).
- Also included is a pregnancy top up for two weeks where applicable. Almost all of this cost is related to teachers.

In 2016-17, employee health, life and dental benefits will undergo a significant transformation. Several provincial trusts are being created to consolidate the delivery of these benefits. As boards have not yet been advised as to when they will be transitioning to the Trusts in the 2016-17 school year, the Ministry advised boards to consider two different methods of budgeting for health, life and dental benefits. For 2016-17, the board used 2015 actual benefit costs plus projected increases for each group of employee as the basis for determining benefits for each FTE. In the past, group benefit rates were averaged when determining the budgeted expenses. Therefore, the budget for some staff benefit costs will increase and others will decrease based on the new method.

Overall a slight increase of 2% is budgeted for Health, Life and Dental when comparing the new method to the prior year.

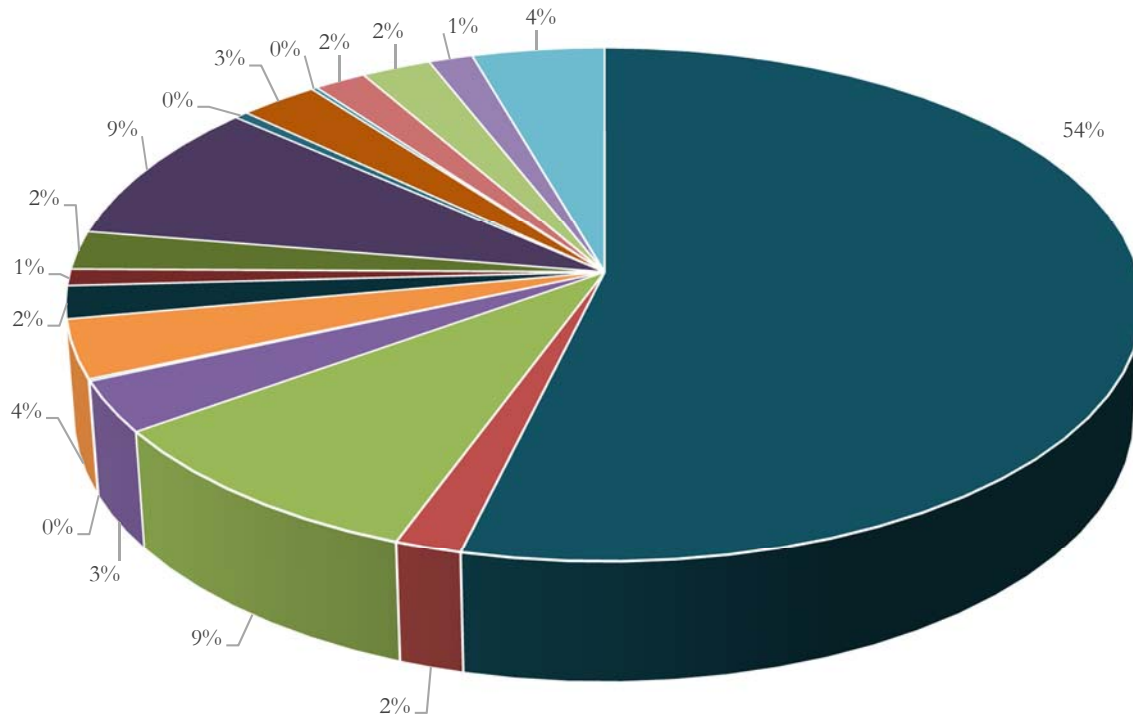
The Board approved kilometer rate remains at 44 cents in 2016-17.

2.5 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

Greater Essex County DSB 2016/17 Budget



- Classroom Teachers
- Occasional Teachers
- Teacher Assistants/Educational Support Staff
- Textbooks/supplies
- Staff Development
- Principals and VPs
- School Office
- Co-or. & Consult.
- Board Admin.
- School Oper./Maint.
- Continuing Ed.
- Transportation
- School Renewal
- Interest
- School Generated Funds
- Other Non-Oper.
- Amortization

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 the same for Elementary Teachers' Federation of Ontario (ETFO) and Ontario Secondary School Teachers' Federation (OSSTF).

New provincial collective agreements in place for 2014-17 provide teaching staff with a 1% increase effective September 1, 2016 and an additional 0.5% increase effective the 98th date of the 2016-17 school year. There is also no longer a 97 day delay in grid movement as the new agreements restored movement on the 1st of the school year. Therefore, for 2016-17, teachers are eligible for grid movement on September 1, 2016. The combined impact of grid increases and grid movement for elementary and secondary teachers represents additional cost of \$4.4 million (i.e. average salaries are higher in 2016-17 compared to the prior year).

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

A reduction of 5.2 FTE teachers is mainly attributable to declining enrolment and represents a decrease of \$0.5 million in salaries.

A slight increase in benefit costs is the result of higher salary costs net of changes in the method of budgeting for benefits.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$2.3 million expense in 2016-17 (\$2.2 million in 2015-16).

3.1.2 **Occasional Teachers (Appendix 1)**

Occasional teacher costs have increased approximately \$435,000 to better reflect the actual costs incurred. The Board hopes to be able to decrease this expense in 2016-17 based on expected results from the Board's Attendance Support Program, despite the risk noted above as a result of the ongoing sick leave benefits. The new 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 as multiple wages may be paid to staff one position.

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

Total costs in this area have increased by \$2.4 million budget to budget.

A portion of this increase is directly attributable to an increase in staffing. In total, FTE increased by 12.0 consisting of 16.0 FTE additional special education staff net of a decrease of 4.0 ECEs. The impact of these staffing changes results in an increase of \$0.6 million. For further details regarding Special Education staff complement refer to 'Special Education' in section 6.

Another significant portion of this increase relates to an increase in salaries due to the new provincial agreements and an increase in grid experience for Educational Support Staff (ESS) resulting in \$0.8 million of additional expenses.

An additional \$200,000 is budgeted for ECE and EA replacement costs.

An increase in employee benefits of \$0.8 million is budgeted as a result of higher salary costs and changes in the method of budgeting for health, life and dental benefits for employee groups.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$123,000 expense in 2016-17 (\$123,000 in 2015-16).

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

Total costs in this area have increased \$0.3 million budget to budget. Some of the notable changes are discussed in this section.

Curriculum and Learning Materials – An increase of \$45,000 has been budgeted for additional expenses relating to the Newcomer Reception Centre. A review will be conducted to look at a model that is more cost efficient while maintaining the level of customer service to newcomers.

FNMI Board Action Plan – An increase of \$75,000 has been budgeted which is equal to the funding that has been transferred into the GSN for 2016-17. In the prior year, funding for this program was received as an EPO Grant and budgeted for as a non-operating or 'other' expense.

Instructional Equipment Repairs – Budget savings of \$45,000 have been identified to offset the increase in curriculum and learning materials discussed above.

Inter-school Sports – Budget savings of \$15,000 have been identified in contract services for secondary athletics.

Learning Opportunities Grant (LOG) – Pathways to Success – Academic – The Student Success budget has increased \$142,000 in order to fully spend the funding within this envelope.

Outdoor Education – An increase of \$300,000 has been budgeted which is equal to the funding that has been transferred into the GSN for 2016-17. In the prior year, funding for this program was received as an EPO Grant and budgeted for as a non-operating or 'other' expense. As a result of this change, program funding has been reduced by \$56,000 compared to 2015-16 actual amounts received for Outdoor Education.

School Information Technology Support – The budget has increased by \$66,000. This increase provides for additional software support such as firewall upgrades, hosting of eSchool Solutions and increased School Cash operating costs.

Special Education – Special Equipment Amount (SEA) grants have increased by approximately \$120,000. The increase relates to an increase in the SEA Claim Based Amount offset by a slight reduction in the SEA Per Pupil Amount due to declining enrolment. Expenses 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) which is estimated to be \$64,000 (\$40,000 in 2015-16). 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. Included in the Special Education expenses are computers for Learning Support Teachers (LSTs) and specialized equipment for students, over and above the allocation in classroom computers; \$30,000 has been budgeted (\$30,000 in 2015-16). The overall Special Education budget for Textbook, Classroom Supplies and Other Related Expenses has decreased by \$124,000 as a

result of the transfer of a portion of the SEA budget to offset wages and benefits for those that administer the equipment for students with special needs.

Vandalism – The budget has been decreased by \$18,000 based on actual results over the past years.

School Support – The total school support budget is consistent with the prior year and totals \$1.1 million for 2016-17. Included in these expenses are enveloped amounts for the following programs: Literacy and Numeracy, Specialist High Skills Major (SHSM) and Ontario Focused Intervention Program (OFIP).

School Allocation (school budgets) – There were no changes in the formula to calculate school budgets in 2016-17 (grant increase was 0%). An overall decrease of \$163,000 is a result of identified telephone plan savings.

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 slight decrease of \$39,000 is budgeted for 2016-17 and is due to a corresponding decrease in NTIP 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

Secondary principals decreased 1.0 FTE due to the closure of Harrow District High School and elementary vice-principals decreased 0.5 FTE at Harrow Public School resulting in a decrease in salaries of approximately \$182,000. Also included in salaries is a budgeted increase of \$160,000 representing negotiated grid increases for 2016-17.

An increase in employee benefits of \$224,000 is budgeted due to changes in the method of budgeting for health, life and dental benefits for all employee groups.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$553,000 expense in 2016-17 (\$564,000 in 2015-16).

3.2.2 School Secretaries

Secondary secretaries decreased 2.5 FTE due to the closure of Harrow District High School and overall declining enrolment. Offsetting this decrease is an increase of 0.4 FTE elementary clerks. The total impact of these changes is a decrease in budgeted salaries of \$98,000. An additional reduction of \$31,000 in salaries is budgeted as a result of lower grid placement compared to the prior year, net of negotiated grid increases.

An increase in employee benefits of \$93,000 is budgeted due to changes in the method of budgeting for health, life and dental benefits for all employee groups.

An amount of \$40,000 is included to continue to replace those 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 \$126,000 expense in 2016-17 (\$146,000 in 2015-16).

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, the Superintendent for Student Success, the Superintendent for School Effectiveness Framework and an Administrative Assistant.

An increase of 1.0 FTE is budgeted representing a Math Consultant which is funded by the Renewed Math Strategy EPO. The cost (salary and benefits) of the additional consultant is included as 'Other' as it is not part of the GSN. The Renewed Math Strategy EPO is discussed further in Section 5. A corresponding decrease of 1.0 FTE Elementary Teacher (math coach/facilitator) is budgeted to offset the consultant FTE increase.

In 2016-17, the Library Staff Investment Project EPO was transferred to the GSN and the associated staffing costs are included in salaries and benefits. Other adjustments were made for teacher consultant costs previously included in 'Other'

expenses. These changes combined with grid increases result in additional budgeted salaries and benefits of \$282,000 compared to the prior year.

3.3 Other

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

Total costs in this area have increased \$0.2 million budget to budget. Some of the notable changes are discussed in this section.

Director and Supervisory Officers

The increase of \$16,000 in salaries is due primarily to a reclassification of expenses previously included in the prior year as an EPO (Board Mental Health Strategies). In accordance with the restraint measures in effect for public sector employees, no wage increases have been budgeted.

The decrease in budgeted benefit costs is due to a decrease in anticipated retiree benefits compared to the prior year.

Board Administration

Board Administration staff complement is budgeted to be consistent with the prior year. The decrease in salaries of \$138,000 is a result of an allocation of Employment Services funding, previously not allocated to this line item for budget purposes, offset by grid increases and the movement of EPO expenses for the Technology Enabled Learning Teaching (TELC) Contact into the GSN.

The benefits for Board Administration have increased as a result of additional Long Term Disability (\$57,000) and Retirement Benefits (\$30,000) costs identified based on the most recent actuarial valuation. Also, an increase of \$36,000 is budgeted due to changes in the method of budgeting for health, life and dental benefits for all employee groups.

A budget of \$50,000 has been added for 2016-17 to complete a board wide accommodation review.

Other expenditures have increased by \$46,000 to equal funding for the Management Information for Student Achievement (MISA) Local Capacity program that was transferred from EPO grants to the GSN in 2016-17.

The budget for Supplies and Equipment was increased by \$69,000 to offset additional Capital Planning Capacity funding.

The Ontario Public School Boards Association (OPSBA) fee of \$68,000 (\$70,500 in 2015-16) 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. In recognition of this role the Ministry has provided \$43,300 (\$43,300 in 2015-16) of additional funding through the School Board Administration and Governance Grant to pay for costs related to staffing positions for central negotiations, as well as travel and accommodation and other SBCBA related responsibilities, including additional operating expenses, actuarial services, legal services and translation. An amount equal to the funding has been budgeted as an expense and included in Other Expenditures.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement benefits) is required and results in a \$1.2 million expense in 2016-17 (\$1.2 million in 2015-16).

The rent from the lease of space at the Board Office building is used to refurbish the building, which has many high traffic areas. Note that no other funding from any other envelope (including Plant Operations and Building Renewal) can be used to maintain this building. This envelope also must pay

Ongoing Funding Issue – School Facilities

In 2016-17, the Ministry will continue to phase in the School Board Efficiencies and Modernization (SBEM) measures introduced in 2015-16 to encourage the management of underutilized school space. 2016-17 is the second year of a three-year phase in of the changes; this means that one-third of the funding will be generated by the 2014-15 allocation method and two-thirds of the funding will be generated by the new allocation model introduced in 2015-16. The SBEM measures result in continued changes to top-up funding and benchmarks under the School Facility Operations and Renewal Grant. In the new allocation formula introduced last year, base top-up funding is being eliminated over a 3 year period with a portion being reinvested in the per pupil cost benchmarks. Also, new requirements were introduced for a school to qualify for enhanced top-up.

for the cleaning, maintaining, repairing and the utilities for the Board Office and the Civic Centre.

School Facilities – Operations

As a result of the closure of Harrow District High School and the consolidation of Gordon McGregor PS, Percy P McCallum PS and WF Herman SS, a reduction of 4.0 FTE custodial staff has been budgeted for 2016-17. An additional reduction of 0.5 FTE custodial staff is due to additional FTE budgeted in 2015-16 but not required. The salary cost savings are offset by budgeted grid increases.

Benefits have increased as a result of additional Long Term Disability costs of \$446,000 identified based on the most recent actuarial valuation. Also, an increase of \$276,000 is budgeted due to changes in the method of budgeting for health, life and dental benefits for all employee groups.

An increase in utilities expenses (4% electricity and 8% water/sewage) is included in the budget. In 2016-17, 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 and a further 3.5% increase to the electricity component benchmark funding. Efficiencies are being realized from the installation of energy efficient lighting, boilers, roof tops, etc., and EcoSchools is functioning at a high level in the schools and savings are being realized.

In 2010-11 the Ministry introduced an allocation to address the estimated annual cost of temporary accommodation. This approach continues in 2016-17 resulting in funding in the amount of \$564,000 (\$477,500 in 2014-15) allocated to our Board. This funding may be used for portable moves, leases, and purchases as well as for lease costs for permanent instructional space. In 2016-17, \$564,000 of expenses have been budgeted in the capital budget to directly offset the funding provided.

Under the new model of funding, only 2 schools qualify for enhanced top-up (Pelee Island PS and Centennial Central PS). As a result, top-up funding is further reduced in 2016-17 by \$1.3m (\$1.1m Operations and \$0.2m Renewal) and slightly offset by an increase of \$0.6m in the base allocation. The net impact is a decrease of \$0.7m in funding for 2016-17. Over the last two years, the Board has experienced a decrease of \$1.4m in top-up funding as a result of the SBEM measures. Assuming similar benchmarks and similar Average Daily Enrolment (ADE), the Board can expect to incur an additional \$0.7m reduction in 2017-18.

The reduction in Temporary Accommodation expenses is offset by a corresponding decrease in the operating grants as these amount (funding and expenses) have both been reclassified to the capital budget.

The expense for the LaSalle Public School interest payment reflects the actual interest portion of the debentured amount. This was not covered by New Pupil Place Grants (NPPG) when the school was built so the Board is paying the debenture from Plant Operating grants. With the implementation of PSAB, the principal payment is a balance sheet (cash flow) item and is not included in the operating budget as an expense.

Maintenance, supplies and equipment costs have decreased due to an anticipated Ontario School Boards' Insurance Exchange (OSBIE) refund of \$50,000 in 2016-17 and \$20,000 of identified telephone plan savings.

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 \$2.0 million expense in 2016-17 (\$2.0 million in 2015-16).

School Facility – Health and Safety

The cost of Health and Safety is shown separate within the School Operations budget (except for salaries and benefits which remain in this line). The cost for Health and Safety is \$295,000 which is consistent with the prior year.

3.3.2 Amortization

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.

3.3.3 Debt Charges (Interest Expense)

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

Other than \$558, 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 including Tecumseh Vista Academy, West Gate Public School, Essex District High School, Belle River Public School
- FDK projects
- School Condition Improvement projects

Any new amount cannot be debentured until it is arranged by the Ontario Financing Authority (OFA) through the Ministry of Education.

Debt Charges from Renewal

This represents the interest expense for 2016-17 on the debenture for Better Schools Initiative (energy project). The principal payment is a balance sheet item.

3.4 School Facility Renewal (Appendix 13)

The 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 2017, there may be a need to re-prioritize these projects as needs emerge in the spring of 2017.

Consistent with the prior year, there is an allocation of the renewal costs between the operating budget (expense) and the capital budget for 2016-17.

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 (\$5.5 million), only \$1.3 million is permitted to be spent on non-capital or operating expenditures. Since the Board has already dedicated renewal dollars in the amount of \$867,000 to pay for a portion of the principal and interest payments for the Better Places and Energy projects that were unfunded by the Ministry, only \$465,000 is able to be spent on other operating expenses. Combined with the new maximum thresholds in top-up funding, the Board must plan carefully for these changes and ensure operating expenses are closely monitored and controlled.

4 Transportation (Appendix 11)

4.1 Grants

To help boards manage increased costs, the Student Transportation Grant is increasing by 2%. This increase, however, is netted against the Board's transportation surplus which results in no impact or additional funding as our Board is projected to have a surplus in this line for 2015-16.

In the prior year, the Ministry returned to the funding policy of 100% support for transportation funding decreases resulting from declining enrolment. For 2016-17, despite declining enrolment, the overall grant is consistent compared to the prior year.



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.

Overall, the transportation grant decreased \$40,000.

4.2 Expenses

The budget reflects the Board's proportionate share (based on ridership) of the Transportation Consortium's expenses. Transportation expenses are budgeted to increase \$466,000 primarily due to anticipated increases in operator contracts.

The Administration line item represents the Board's proportionate share (based on ridership) of the Transportation Consortium's salaries and benefits. The Consortium has nine and a half full time staff. The full time staff complement includes five route planners. Route planning used to be done by the bus operators but it was an Efficiency and Effectiveness review recommendation from the Ministry that it be performed internally.

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 and typically referred to 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 Training, Colleges and Universities (MTCU), Ministry of Citizenship and Immigration (MCI), etc.
- Fees received from International Visa Students
- Other miscellaneous sources

In most instances, expenses are budgeted to the exact level of expected revenue.

In late March of 2016 the Ministry of Education announced the 2016-17 projected EPO funding in conjunction with the GSN. Budgeted EPO amounts represent funds that have been directly allocated to our Board per Ministry projections and includes some funding that has been announced by the Ministry of Education but not yet allocated to individual Boards.

New in 2016-17, is the transfer of existing Ministry programs into the GSN that were previously funded as Education Program – Other (EPO) grants:

Program	2016-17 GSN Amount	2015-16 Actual EPO Grant
Library Staff *	\$138,245	\$139,910
Managing Information for Student Achievement (MISA) Local Capacity	\$47,133	\$47,235
Outdoor Education *	\$299,994	\$356,475
Technology Enabled Learning and Teaching Contact (TELTC)	\$105,000	\$105,000
First Nation, Métis, and Inuit (FNMI) Board Action Plan (BAP)	\$75,132	\$71,522

* Enveloped grants

In addition, a Renewed Mathematics Strategy EPO was released for 2016-17 totaling \$690,000. This funding provides new forms of support to all schools, increased support to some schools and intensive support to the few schools that have the highest percentage of students not yet reaching the provincial standard in mathematics. Most of this funding is directed to professional development. The funding for this EPO was re-focused from the following (i.e. the funding for these programs no longer continues):

- Capacity Building for Differentiated Instruction
- Collaborative Inquiry for Instructional Impact
- Collaborative Inquiry for Learning – Mathematics
- French-Language Math Strategy
- Learning for All, K-12
- School Improvement Teams – Principal Coaches
- School Support and Cross Panel Teams
- School Support Initiative
- Student Work Study Teachers
- System Implementation and Monitoring/Ontario Focused Intervention Partnership

The funding for the discontinued EPOs totaled \$845,000 in 2015-16 and the Renewed Mathematics Strategy EPO for 2016-17 totals \$690,000.

Adult English as a Second Language (ESL)	Funded by MCI. Enrolment in the program is expected to be consistent with the prior year.
Autism Supports and Training	Funding from MoE to support training on Applied Behavioural Analysis (ABA) instructional methods, with increasing skill development to implement ABA instructional methods in the classroom, targeting school based teams, including teachers and other educators working with students with Autism Spectrum Disorder (ASD). Funding is consistent with the prior year.
Community Use of Schools	Includes an amount of \$98,400 for Outreach Coordinators and \$136,000 for Priority Schools (making the schools available to provide free after-hours access to not-for-profit community groups). Funding is from the MoE and is consistent with the prior year.
Early Years Leads Program	This funding supports a minimum of a 0.5 FTE Early Years Lead position (EY Lead). This position is responsible for the strengthening FDK implementation and programming as outlined in the Ontario Early Years Policy Framework.
Focus on Youth Summer Programs	Funding levels remain consistent with the prior year. The MoE continues to support the partnership between the school board and local community agencies to provide summer programming and employment opportunities for students in urban, high-needs neighbourhoods.
French as a Second Language (FSL)	MTCU 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 grant was not yet determined at the time of budgeting.
Literacy/Numeracy Grant	MTCU 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.

Miscellaneous Government Grants	These programs service adults in various Service Canada and Ministry of Citizenship and Immigration programs carried on by our Board as providers of these programs.
Miscellaneous Revenue/Discounts	This line includes a budget of \$7,500 for discounts revenue (early payment of invoices) and \$475,000 of revenue generated from solar panels on school rooftops.
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 based on correspondence from MTCU and represents a slight increase compared to the prior year.
Other Revenue – Continuing Education	Represents fees charged to students for continuing education courses and programs. A slight increase is budgeted for the current year.
Parenting and Family Literacy Centres (PFLC)	Funding for PFLC has been transferred to the Child Care and Early Years Program. The current level of investment has been maintained and the current year budget is based on the allocation provided to the Board.
Renewed Math Strategy	This funding provides new forms of support to all schools, increased support to some schools and intensive support to the few schools that have the highest percentage of students not yet reaching the provincial standard in mathematics. The funding will be used to staff 1.0 FTE Math Consultant and the remainder will be directed to professional development.
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.
Technology & Learning Fund	Funding supports Ontario’s renewed vision to transform and modernize education by investing

in deeper learning practices enabled by technology. Funding is consistent with the prior year.

Tuition Fees

Represents fees collected from International Visa students. A budgeted increase is the result of more international students expected in our system. In 2014-15, a Board Initiative and budget was introduced to develop and market an International Students Program. This effort continues in 2016-17 and a similar budget has been allocated for this program.

Unemployed Help Centre

The Unemployed Help Centre will continue to contribute towards the Community Kitchen program in 2016-17.

Well Being: Safe Accepting and Healthy Schools and Mental Health

This allocation combines prior years' funding for safe and accepting schools and implementation of board mental health strategies in support of Ontario's comprehensive mental health and addiction strategy. In prior years two separate funding allocations were provided. These allocations have been bundled together to allow boards flexibility for better alignment of initiatives.

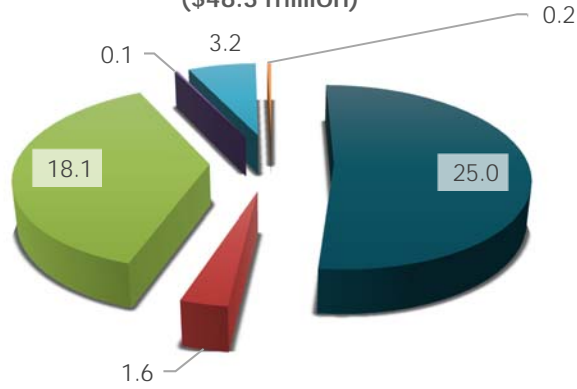
Other Items

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 current year represents additional funding for Leamington District SS.

6 Special Education

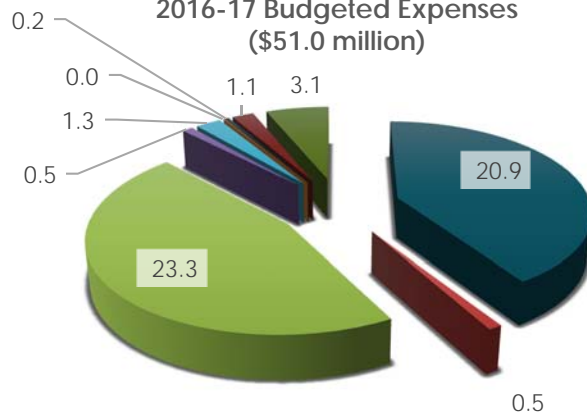
Special Education is over allocation by approximately \$2.7 million (\$2.6 million in 2015-16). This information was presented to SEAC (Special Education Advisory Committee) at its June meeting.

2016-17 Budgeted Revenue
(\$48.3 million)



- SEPPA
- High Needs Amount (HNA)
- Section 23 Facilities
- Special Education Equipment Amount (SEA)
- Special Incidence Portion (SIP)
- Behavioural Expertise

2016-17 Budgeted Expenses
(\$51.0 million)



- Teachers
- Occasional Teachers
- Student Support Staff
- Supplies
- Capital
- Fees and Contracts
- Vice-Principals
- Consultants
- Section 23 Facilities

Below, by type of employee, is the increase in staff complement from the 2015-16 budget to the proposed 2016-17 budget.

Staff	Staffing Sept. 1, 2015	Staffing Sept. 1, 2016	FTE Increase (Decrease)	Cost/Salaries and Benefits (at average)
Support Staff:				
Education Assistant	220.50	229.50	9.00	433,300
Developmental Service Worker (DSW)*	98.00	102.00	4.00	295,800
Child Youth Worker (CYW)**	46.00	48.50	2.50	175,100
Support Worker for the Deaf and Hard of Hearing (SWDHH)	12.00	11.00	(1.00)	(60,100)
Social Worker	2.70	3.20	0.50	50,900
Psychologist and Speech***	17.50	18.50	1.00	52,900
<i>Sub-total</i>	396.70	412.70	16.00	947,900
Elementary:				
Blind & Deaf (Includes 1 Secondary)	9.00	9.00	0.00	-
Teachers	76.00	75.00	(1.00)	(100,900)
Learning Support (LST)	60.00	57.00	(3.00)	(302,600)
<i>Sub-total</i>	145.00	141.00	(4.00)	(403,500)
Secondary:				
Adapted Basic (Westview Freedom / Western SS)	20.89	20.89	0.00	-
Administration	3.33	2.67	(0.66)	(68,200)
STEPS (Skills to Enhance Personal Success) / Community Living	26.67	25.33	(1.34)	(138,400)
High Intensity / Transition Room (includes Autism)	2.67	2.67	0.00	-
Learning Support Teacher (LST)	16.67	15.67	(1.00)	(103,300)
<i>Sub-total</i>	70.23	67.23	(3.00)	(309,900)
Agency:				
Teachers (includes 1 Principal)	30.00	29.00	(1.00)	(100,900)
<i>Sub-total</i>	30.00	29.00	(1.00)	(100,900)
<i>Total</i>	641.93	649.93	8.00	133,600

* Increased comparative by 1.0 due to prior year adjustment
 ** Increased comparative by 0.5 due to prior year adjustment
 *** Decreased comparative by 0.5 due to prior year adjustment

7 Accumulated Surplus – Operating

Overall, the 2016-17 budget results in a deficit for compliance of **\$3.75 million**.

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 (approximately \$13.1 million based on 2015-16 Revised Estimates) or
2. one percent of the board's operating revenue (approximately \$3.76 million).

Since the drafted deficit of \$3.75 million does not exceed \$3.76 million, it is considered to be in compliance and does not require approval. This deficit will reduce the accumulated surplus. It is expected that the Board will have \$9.4 million 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, 2017.

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 including unanticipated expenses and declines in revenue (such as lower than anticipated grants due to unexpected enrolment decline)
- 2) One time special project expenses
- 3) Provide the opportunity to manage the process to reduce costs

The goal is to manage cost reductions over time and, as much as possible, avoid the impact of sudden and negative changes. This should retain the essential integrity of the Board while reducing costs over time.

Significant changes must be reviewed and considered during the next year in order to address and reduce ongoing costs. This will be an area of focus in 2016-17.

8 Capital Deficit

The Board has Unsupported Capital Spending that is projected to total \$15.1 million at September 1, 2016. This balance relates to prior year capital projects which include LaSalle Public School and Better Schools energy retrofit. To offset this spending the Board has internally appropriated accumulated surplus of \$1.4 million. The remaining **\$13.7 million** represents our total capital deficit at September 1, 2016. The Board makes yearly payments on this capital deficit using in-year grant allocations. For 2016-17, approximately \$2.0 million of funding has been allocated to repay the principal and interest relating to these capital assets (\$1.1 million of GSN operations funding and \$0.9 million of renewal funding).

The Ministry will not permit the Board to use Operating Accumulated Surplus for other capital projects until an amount equivalent to our capital deficit has been internally appropriated. Since the capital deficit exceeds our current Operating Accumulated Surplus and it has not been appropriated, it cannot be used for additional capital purposes.

9 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 2016-17 are fully funded by Ministry of Education grants and/or the use of the Proceeds of Disposition reserve.

9.1 Construction in Process

This represents the construction costs budgeted to be incurred related to the site preparation and construction of Leamington District Secondary School, New Giles PS, New North Shore F.I., and W.F. Herman Academy.



9.2 Temporary Accommodations

The Ministry introduced a new allocation in 2010–11 to address the estimated annual cost of temporary accommodation previously charged to boards' New Pupil Places Grant. This approach will continue in 2016–17 resulting in funding in the amount of \$564,000 (\$477,500 in 2014-15). Note: Prior year funding was classified as operating. 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). New in 2016-17, unspent funds of a board's Temporary Accommodation allocation from the previous year will be carried forward and placed in deferred revenue for spending on temporary accommodation.

9.3 Minor Capital (IT)

This represents the budgeted amount for classroom computers (\$1,645,100) and other IT capital items. The classroom computers budget has increased approximately \$1,700 (\$1,643,400 in 2015-16). These costs included hardware, operating software and computer wiring. Electrical wiring costs for computers are in the School Facility Renewal budget.

9.4 School Condition Improvement

Good Places to Learn grants funded additional needs in this area however that program ended as of August 31, 2010. A new program was announced for 2011-12 called School Condition Improvement (SCI) and this continues in 2016-17.

For 2016-17, \$500 million will be allocated to school boards through the SCI program to address the significant backlog in school renewal needs. SCI funding is allocated to school boards, for schools open and operating in the 2015-16 school year, in proportion to the renewal needs assessed for these facilities during the 2011-2015 cycle of the Ministry's Condition Assessment Program.

As in 2015-16, school boards are required to direct 80% of SCI funds to address major building components (i.e. foundations, roofs, windows) and systems (i.e. HVAC and plumbing). The remaining 20% 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 2016-17 of approximately \$12.6 million is consistent with the prior year (\$12.7 million in 2015-16). These funds must be used for expenditures that meet the requirement to be capitalized.

9.5 Short Term Interest on Capital

This represents the short term interest on capital projects not yet permanently financed including Tecumseh Vista Academy (Secondary), Leamington District Secondary School, W.F. Herman Academy, New North Shore F.I., Giles PS and SCI. The short term interest incurred is funded by grants.

9.6 School Consolidation Capital (SCC)

In 2014-15, the Ministry announced \$750m in capital funding available for a School Consolidation Capital (SCC) program in support of the School Board Efficiencies and Modernization (SBEM) initiative over the next four years. In April 2016, the Ministry announced \$44.0 million of funding for a new Kingsville JK-12 School.

10 Appendices

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2016 TO AUGUST 31, 2017**

ESTIMATE OF REVENUE and EXPENSES						
App		FUNDING ALLOCATION		EXPENSES (Note 1)		(OVER) UNDER
		2015 - 2016	2016 - 2017	2015 - 2016	2016 - 2017	ALLOCATION
	GENERAL LEGISLATIVE GRANTS (GLGs) - OPERATING					
	Classroom Expenses					
6	Teachers	228,100,092	231,402,197	224,328,347	228,252,427	3,149,770
	Occasional Teachers	5,159,671	5,256,194	7,159,775	7,595,000	(2,338,806)
7	Teacher Assistants, Professionals / Other Educational Support Staff	38,864,047	40,984,344	37,655,003	40,037,954	946,390
8	Textbooks, Classroom Supplies and Other Related Classroom Expenses	10,819,805	10,860,273	11,961,351	12,228,344	(1,368,071)
	Staff Development	322,991	285,095	565,433	526,155	(241,060)
	Amortization *	-	-	3,015,407	2,325,459	(2,325,459)
	Sub-total	283,266,606	288,788,103	284,685,316	290,965,339	(2,177,236)
	Non-classroom Expenses					
9	Principals and Vice-principals	15,323,058	15,429,014	15,343,760	15,534,569	(105,555)
9	School Secretaries	8,629,987	8,688,776	8,777,294	8,719,957	(31,181)
9	Teacher Consultants	3,468,260	3,486,817	3,680,447	3,962,193	(475,376)
	Sub-total	27,421,305	27,604,607	27,801,501	28,216,719	(612,112)
10	Board Administration and Governance	9,830,661	10,144,408	10,137,142	10,308,432	(164,024)
	Amortization - Board Admin. & Governance *	-	-	351,513	335,585	(335,585)
10	School Facility - Operations	35,868,512	34,168,982	37,341,362	37,784,978	(3,615,996)
	Amortization - Pupil Accommodation *	-	-	14,174,414	15,788,197	(15,788,197)
	Amortization - Renewal *	496,385	524,946	496,385	524,946	-
	Renewal (Operating)	465,121	465,121	465,121	465,121	-
	Debt Charges from Renewal	370,293	341,730	370,293	341,730	-
	Debt Charges	7,771,277	7,526,911	7,771,857	7,527,469	(558)
11	Transportation	11,332,180	11,292,104	10,898,859	11,365,025	(72,921)
11	Adult and Continuing Education and Summer School	750,637	908,608	854,525	1,008,602	(99,994)
	Other Non-operating Expenditures (55 School Boards Trust)	1,779,682	1,779,682	1,779,682	1,779,682	-
	Sub-total	68,664,748	67,152,492	84,641,154	87,229,767	(20,077,275)
	Sub-total - GLG - OPERATING	379,352,659	383,545,202	397,127,971	406,411,825	(22,866,623)
4	Amortization of Deferred Capital Contributions *	17,075,312	18,066,197	-	-	18,066,197
	TOTAL - GLG - OPERATING	396,427,971	401,611,399	397,127,971	406,411,825	(4,800,426)

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2016 TO AUGUST 31, 2017**

ESTIMATE OF REVENUE and EXPENSES						
		FUNDING ALLOCATION		EXPENSES (Note 1)		(OVER) UNDER
App		2015 - 2016	2016 - 2017	2015 - 2016	2016 - 2017	ALLOCATION
	OTHER REVENUE					
	Aboriginal Education - First Nation, Métis and Inuit (FNMI) Education Policy Framework Implementation	50,000	-	50,000	-	-
	Adult English as a Second Language (ESL)	700,000	700,000	700,000	700,000	-
	Autism Supports and Training	54,439	54,801	54,439	54,801	-
	Collaborative Inquiry for Learning – Mathematics	90,000	-	90,000	-	-
	Community Use of Schools - Outreach Coordinators	98,400	98,400	98,400	98,400	-
	Community Use of Schools: Priority Schools	136,000	136,000	136,000	136,000	-
	Early Years Leads Program	90,910	90,910	90,910	90,910	-
	Focus on Youth	350,000	350,000	350,000	350,000	-
	French as a Second Language (FSL)	110,214	56,000	110,214	56,000	-
	Learning for All K-12 Regional Projects	25,302	-	25,302	-	-
	Library Staff Investment Project	139,910	-	139,910	-	-
	Literacy/ Numeracy Grant	250,000	250,000	250,000	250,000	-
	MISA Local Capacity	47,235	-	47,235	-	-
	Miscellaneous Government Grants	3,708,276	4,197,614	3,708,276	4,197,614	-
	Misc. Revenue/Discounts	257,500	482,500	-	-	482,500
	Ontario Youth Apprenticeship Program (OYAP)	158,055	159,000	158,055	159,000	-
	Other Revenue - Continuing Education	65,000	65,000	-	-	65,000
	Outdoor Education and Engagement	100,000	-	100,000	-	-
	Parenting and Family Literacy Centres	366,164	366,164	366,164	366,164	-
	Renewed Math Strategy	-	689,750	-	689,750	-
	School Generated Funds	8,500,000	10,000,000	8,500,000	10,000,000	-
	Student Success - Various	232,287	-	232,287	-	-
	Student Work Study	250,000	-	250,000	-	-
	System Implementation and Monitoring (SIM) - Regional Network Sessions	25,000	-	25,000	-	-
	System Implementation and Monitoring (SIM)/Ontario Focused Intervention Partnership (OFIP) Support	273,900	-	273,900	-	-
	Technology and Learning Fund	602,606	605,224	602,606	605,224	-
	Technology Enabled Learning and Teaching Contact	105,000	-	105,000	-	-
	Tuition Fees - Outside Ontario	377,500	500,000	-	-	500,000
	Well Being: Safe Accepting and Healthy Schools and Mental Health	110,978	111,573	110,978	111,573	-
	Unemployed Help Centre	46,000	53,000	46,000	53,000	-
	TOTAL - OTHER REVENUE	17,320,676	18,965,936	16,620,676	17,918,436	1,047,500
	Education Development Charges (EDC)	235,000	350,000	235,000	350,000	-
	Capital Grant for Land	1,365,269	1,369,259	1,365,269	1,369,259	-
4	Sub-total EDC and Capital Grant for Land	1,600,269	1,719,259	1,600,269	1,719,259	-
4	GRAND TOTAL	415,348,916	422,296,594	415,348,916	426,049,520	(3,752,926)

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2016 TO AUGUST 31, 2017**

CAPITAL BUDGET						
App	CAPITAL EXPENSES	2015 - 2016	2016 - 2017	2015 - 2016	2016 - 2017	(OVER) UNDER
13	Capital Projects - Renewal	4,334,830	4,174,112	4,334,830	4,174,112	-
	Construction in Process - (Leamington DSS, WF Herman Academy, New Giles PS, New North Shore FI)	19,673,773	30,961,964	19,673,773	30,961,964	-
	Temporary Accomodations - Portables	-	564,000	-	564,000	-
	Minor Capital (Information Technology)	1,721,869	1,727,751	1,721,869	1,727,751	-
	School Condition Improvement	12,667,813	12,622,060	12,667,813	12,622,060	-
	Short Term Interest on Capital	295,836	704,068	295,836	704,068	-
	TOTAL - CAPITAL BUDGET	38,694,121	50,753,955	38,694,121	50,753,955	-

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2016 TO AUGUST 31, 2017**

Accumulated Surplus (Deficit) - Available for Compliance Statement of Continuity for the Year Ending August 31, 2017						
App	Purpose for which the fund was established	Balance at Aug. 31, 2015	Expected use for 2015/16	Balance at Aug. 31, 2016	Expected use for 2016/17	Balance at Aug. 31, 2017
	Operating (formerly Reserve for Working Funds)	14,501,047	(1,439,423)	13,061,624	(3,691,506)	9,370,118
	Heritage Grant - Campbell PS	355,000	(10,000)	345,000	(10,000)	335,000
	Internal Capital	420,869	-	420,869	-	420,869
	Internal Capital - Campbell PS	710,000	(20,000)	690,000	(20,000)	670,000
	Benefit Plan	1,182,808	-	1,182,808	-	1,182,808
	Administrative Buildings	502,155	(31,420)	470,735	(31,420)	439,315
	School Budgets	163,530	-	163,530	-	163,530
	Sub-total	17,835,409	(1,500,843)	16,334,566	* (3,752,926)	12,581,640
	Compliance Calculation - 1% of Operating Grant Allocation				3,763,693	
	* The Board's budgeted deficit is less than 1% of the Operating Allocation therefore the Board 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.					
				2015 - 2016	2016 - 2017	
	Total Expenses			415,348,916	426,049,520	
	Less: Amortization of Employee Future Benefits (EFB)					
	Post Retirement Benefits			2,928,104	2,928,104	
	LTD and WSIB Benefits			3,322,845	3,322,845	
	Sub-total			6,250,949	6,250,949	
	Less: Land Expenses					
	Educational Development Charges (EDC)			235,000	350,000	
	Capital Grant for Land			1,365,269	1,369,259	
	Sub-total			1,600,269	1,719,259	
	Expenses - Operating Budget			407,497,698	418,079,312	

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2016 TO AUGUST 31, 2017**

TANGIBLE CAPITAL ASSETS (TCA) and RELATED DEFERRED CAPITAL CONTRIBUTIONS (DCC) OFFSET for PSAB (Public Sector Accounting Board)				
<i>Provided as information:</i>				
	Balance at Sept. 1, 2016	Additions	Amortization (*see below)	Balance at Aug. 31, 2017
Tangible Capital Assets	356,249,309			
Capital Projects - Renewal		4,174,112		
Herman Academy, New Giles PS, New North Shore FI)		30,961,964		
Minor Capital (Information Technology)		1,727,751		
School Condition Improvement		12,622,060		
Short Term Interest on Capital		704,068		
Sub-total	356,249,309	50,753,955	* (18,974,187)	388,029,077
LESS: Land				
(Amounts received for land are not included in DCC)	(13,231,284)	(1,369,259)		(14,600,543)
LESS: Unsupported Capital Spending - Other				
Better Places Initiative	(10,238,744)			
LaSalle Public School	(3,399,350)			
John Campbell Public School	(1,035,000)			
Other	(8,268)			
Other Administrative	(470,625)			
Sub-total - Other	(15,151,987)	-	907,990	(14,243,997)
Total Deferred Capital Contributions (DCC)	327,866,038	49,384,696	(18,066,197)	359,184,537
<p>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.</p>				
* Total Amortization from Page 1:				
Amortization - Classroom Expenses	2,325,459			
Amortization - Board Admin. & Governance	335,585			
Amortization - Pupil Accommodation	15,788,197			
Amortization - Renewal	524,946			
	<u>18,974,187</u>			
<p>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).</p>				

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2016 TO AUGUST 31, 2017**

App	BUDGETED TEACHER EXPENSES			
	Budgeted Teacher Expenses for 2015 - 2016			
		Elementary	Secondary	Total
	Salary	126,353,233	72,140,567	198,493,800
	Benefits (Including Retirement Gratuities)	15,019,331	8,569,066	23,588,397
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,446,063	800,087	2,246,150
1		142,818,627	81,509,720	224,328,347
	Budgeted Teacher Expenses for 2016 - 2017			
		Elementary	Secondary	Total
	Salary	129,162,453	73,215,902	202,378,355
	Benefits (including retirement gratuities)	15,450,738	8,142,812	23,593,550
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,473,378	807,144	2,280,522
1		146,086,569	82,165,858	228,252,427

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2016 TO AUGUST 31, 2017**

TEACHER ASSISTANTS and PROFESSIONALS and OTHER EDUCATIONAL SUPPORT STAFF			
App		2015 - 2016 Approved Budget	2016 - 2017 Draft Budget
	<u>SALARIES</u>		
	Teacher Assistants, Other	192,720	192,436
	Early Childhood Educators (ECEs)	6,446,510	6,563,263
	Special Education / Learning Opportunities	19,037,430	20,362,006
	Media Staff	111,660	113,306
	Managing Information for Student Achievement (MISA) Project	261,059	270,574
	Courier	83,215	84,255
	Cafeteria Assistants	146,341	154,809
	Clerical	289,125	292,941
	Tutors in the Classroom (WCCA)	45,000	45,000
	Safe Schools - CYW (Turning Point)	35,159	36,904
	School Technicians (includes Trevlac support)	1,387,289	1,428,220
	Diversity, Community Development and Change Your Future Program	291,861	350,492
	Re-engagement Attendance Counsellors	257,678	267,274
	Sub-total	28,585,047	30,161,480
	<u>FEES and CONTRACT SERVICES</u>		
	School Aides	1,334,000	1,331,000
	Special Education - Bus Aides/Bus Monitors	40,000	40,000
	VON/Respite Care/CHS Interpretation Services, etc.	25,000	25,000
	Sub-total	1,399,000	1,396,000
	Total - Salaries / Fees and Contract Services	29,984,047	31,557,480
	BENEFITS	7,547,976	8,357,382
	Amortization of Employee Future Benefits (Compliance Adjustment)	122,980	123,092
1	TOTAL	37,655,003	40,037,954

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2016 TO AUGUST 31, 2017**

App	TEXTBOOK, CLASSROOM SUPPLIES and OTHER RELATED CLASSROOM EXPENSES	2015 - 2016 Approved Budget	2016 - 2017 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 students recruitment	50,000	50,000
	Board Initiatives - Other Expenses	50,000	50,000
	Curriculum and Learning Materials	930,685	975,685
	Distance Learning	7,000	7,000
	Diversity Office - Supplies	70,000	70,000
	Emergency Response Materials	3,000	3,000
	FNMI Board Action Plan	-	75,132
	Furniture and Equipment - Library and Guidance	10,000	10,000
	Instructional Equipment Repairs	240,000	195,000
	Instructional Equipment - Schools (Replacement)	10,000	10,000
	Inter-school Sports	280,800	265,900
	Leadership Development	20,000	20,000
	LOG - Pathways to Success - Academic	580,000	722,000
	Kilometrage - Consultants and Other Educational Support Staff	65,235	65,625
	Media Centre - Civic Centre (rent)	50,400	54,300
	Moving of Classroom Furniture	60,000	60,000
	Office and Expenses - Program and Special Education	84,550	82,550
	Outdoor Education	-	299,994
	Parental Involvement	46,428	45,893
	PASS - County	31,500	31,500
	Printing and Postage for Schools	1,000	1,000
	Protective Equipment - Special Education	15,000	15,000
	Safe Schools (Fees and Contracts)	222,400	222,400
	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	2,158,856	2,224,696
	School Support	1,093,623	1,100,991
	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
	Security Fees - Schools	2,000	2,000
	Special Education	1,354,065	1,229,657
	Special Funding Requests and Other	30,000	30,000
	Student Leadership	6,000	6,000
	Student Support	213,180	212,180
	Textbooks - Replacement	105,390	105,390
	Urban and Priority Schools	76,100	72,300
	Vandalism - Computers	48,000	35,000
	Vandalism - Instructional Equipment and Supplies	30,000	25,000
	School Allocation	3,813,039	3,650,051
1	Total - Textbook, Classroom Supplies and Other Related Classroom Expenses	11,961,351	12,228,344

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2016 TO AUGUST 31, 2017**

App	NON CLASSROOM EXPENSES	2015 - 2016 Approved Budget	2016 - 2017 Draft Budget
	PRINCIPALS and VICE-PRINCIPALS		
	Salaries	13,292,375	13,270,863
	Benefits	1,307,059	1,530,908
	Travel and Professional Development	180,365	179,510
	Amortization of Employee Future Benefits (Compliance Adjustment)	563,961	553,288
1	Total	15,343,760	15,534,569
	SCHOOL SECRETARIES		
	Salaries	6,656,654	6,527,414
	Benefits	1,729,339	1,821,895
	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)	146,301	125,648
1	Total	8,777,294	8,719,957
	TEACHER CONSULTANTS		
	Salaries - Regular Day School	3,261,395	3,512,121
	Benefits	377,052	408,072
	Fees and Contract Services	40,000	40,000
	Ergonomic Furniture - Teacher Consultants	2,000	2,000
1	Total	3,680,447	3,962,193

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2016 TO AUGUST 31, 2017**

App	OTHER EXPENSES	2015 - 2016 Approved Budget	2016 - 2017 Draft Budget
	TRUSTEES		
	Salaries and Benefits	137,700	137,700
	PD/Travel/Conferences/Other Expenses	63,543	63,543
	Sub-total	201,243	201,243
	DIRECTOR and SUPERVISORY OFFICERS		
	Salaries	1,247,582	1,263,245
	Benefits	212,321	200,711
	PD/Supplies	137,100	137,100
	Sub-total	1,597,003	1,601,056
	BOARD ADMINISTRATION		
	Salaries	3,930,736	3,792,889
	Benefits	1,231,306	1,361,669
	Legal and Audit	618,000	620,000
	Accommodation Review	-	50,000
	Other Expenditures (includes Administration Buildings)	332,383	378,321
	Supplies and Equipment (includes Central ITS & JEAP)	992,489	1,061,555
	Utilities (Operations) (Central portion)	56,345	58,463
	Sub-total	7,161,259	7,322,897
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,177,638	1,183,236
1	Total Board Administration and Governance	10,137,142	10,308,432
	SCHOOL FACILITY - OPERATIONS		
	Salaries	15,920,261	15,963,489
	Benefits	4,917,298	5,679,144
	Cafeteria (Maintenance)	14,000	14,000
	Temporary Accommodations	477,500	-
	Energy Retro-fit - Debenture Interest Payment	257,322	237,474
	Insurance - Public Liability	540,000	540,000
	Insurance - Fleet, Property and Boiler	90,000	90,000
	LaSalle Public School - Debenture Interest Payment	203,539	184,062
	Maintenance	2,935,380	2,915,380
	Supplies and Equipment - Operations	2,690,152	2,640,152
	Utilities (Operations)	7,006,991	7,241,114
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,993,919	1,985,163
	Sub-total School Facility - Operations	37,046,362	37,489,978
	SCHOOL FACILITY - HEALTH and SAFETY		
	Committees	125,000	135,000
	Consulting and Testing	33,000	33,000
	Programs	34,000	34,000
	Supplies and Miscellaneous	31,000	27,000
	Training and Professional Development	72,000	66,000
	Sub-total School Facility - Health and Safety	295,000	295,000
1	Total School Facility - Operations	37,341,362	37,784,978

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2016 TO AUGUST 31, 2017**

App	OTHER EXPENSES	2015 - 2016 Approved Budget	2016 - 2017 Draft Budget
	TRANSPORTATION		
	Administration	446,246	461,851
	Regular	8,472,529	8,942,485
	Special Education	1,909,700	1,953,189
	Pelee Island - Secondary	64,000	-
	Furniture & Equipment	6,384	7,500
1	Total	10,898,859	11,365,025
	ADULT, CONTINUING EDUCATION, SUMMER SCHOOL		
	Salaries	692,491	842,086
	Benefits	89,484	93,966
	Other Direct Costs (Supplies/F & E)	72,550	72,550
1	Total	854,525	1,008,602

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2016 TO AUGUST 31, 2017**

App	MISCELLANEOUS GOVERNMENT GRANTS	2015 - 2016 Approved Budget	2016 - 2017 Draft Budget
	Invest (Windsor & Leamington)	153,654	153,750
	LINC (Language Instruction for New Canadians)	287,953	295,710
	Employment Services (Windsor & Leamington)	3,246,669	3,728,154
	Summer Career	20,000	20,000
2	Total	3,708,276	4,197,614

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2016 TO AUGUST 31, 2017**

App	Location	Description	Elementary	Secondary	Total
	<u>CAPITAL - PROJECTS</u>				
	<u>BOILER SYSTEM UPGRADES</u>				
	Various Schools	Upgrade boiler rooms	50,000	50,000	
		Sub-total Boiler System Upgrades	50,000	50,000	100,000
	<u>ELECTRICAL UPGRADES</u>				
	Various Schools	Security and Fire Alarm upgrades	50,000	50,000	
	Various Schools	Hand dryers, exterior and interior lighting	150,000	150,000	
		Sub-total Electrical Upgrades	200,000	200,000	400,000
	<u>GENERAL PROJECTS</u>				
	Various Schools	Classroom Upgrades	250,000	500,000	
		Sub-total General Projects	250,000	500,000	750,000
	<u>HVAC UPGRADES</u>				
	Various Schools	HVAC and Controls	100,000	100,000	
		Sub-total HVAC Upgrades	100,000	100,000	200,000
	<u>PAVING</u>				
	Various Schools	Paving of various areas	250,000	250,000	
		Sub-total Paving	250,000	250,000	500,000
	<u>ROOFING</u>				
	Various Schools	Roof Repairs	442,056	442,056	
		Sub-total Roofing	442,056	442,056	884,112
	<u>STRUCTURAL UPGRADE & OTHER</u>				
	Various Schools	Bus Bays	40,000	-	
	Various Schools	Accessibility Retro-fits	50,000	50,000	
	Various Schools	Consultant Fees	150,000	150,000	
	Various Schools	Door Upgrades - Exterior/Interior	50,000	150,000	
	Various Schools	Portables - Various	500,000	-	
	Various Schools	Floor/Ceiling Tiles	100,000	100,000	
		Sub-total Structural Upgrade & Other	890,000	450,000	1,340,000
3		TOTAL CAPITAL - PROJECTS	2,182,056	1,992,056	4,174,112
	<u>CAPITAL - OPERATING</u>				
	<u>GENERAL PROJECTS</u>				
	Various Schools	Asbestos Removal / Re-insulation	50,000	50,000	
	Various Schools	Locker Replacement/Relocation/Upgrades	25,000	50,000	
	Various Schools	Painting - Various	100,000	100,000	
	Various Schools	School Projects - Minor	10,121	80,000	
1		TOTAL - CAPITAL - OPERATING	185,121	280,000	465,121
		TOTAL CAPITAL - PROJECTS and OPERATING	2,367,177	2,272,056	4,639,233
	<u>ENERGY PROJECT</u>				
		Write-off re energy project - Principal	314,967	209,979	524,946
		Write-off re energy project - Interest	205,038	136,692	341,730
		TOTAL - ENERGY PROJECT	520,005	346,671	866,676
	GRAND TOTAL: CAPITAL - PROJECTS, OPERATING & ENERGY		2,887,182	2,618,727	5,505,909