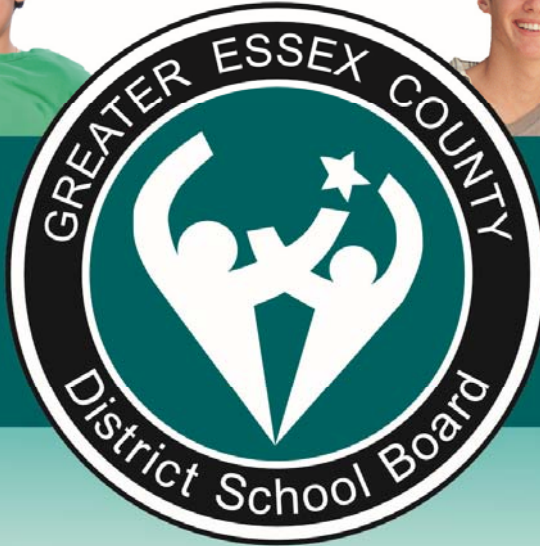


We have **BIG** plans



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

2017-2018 Budget

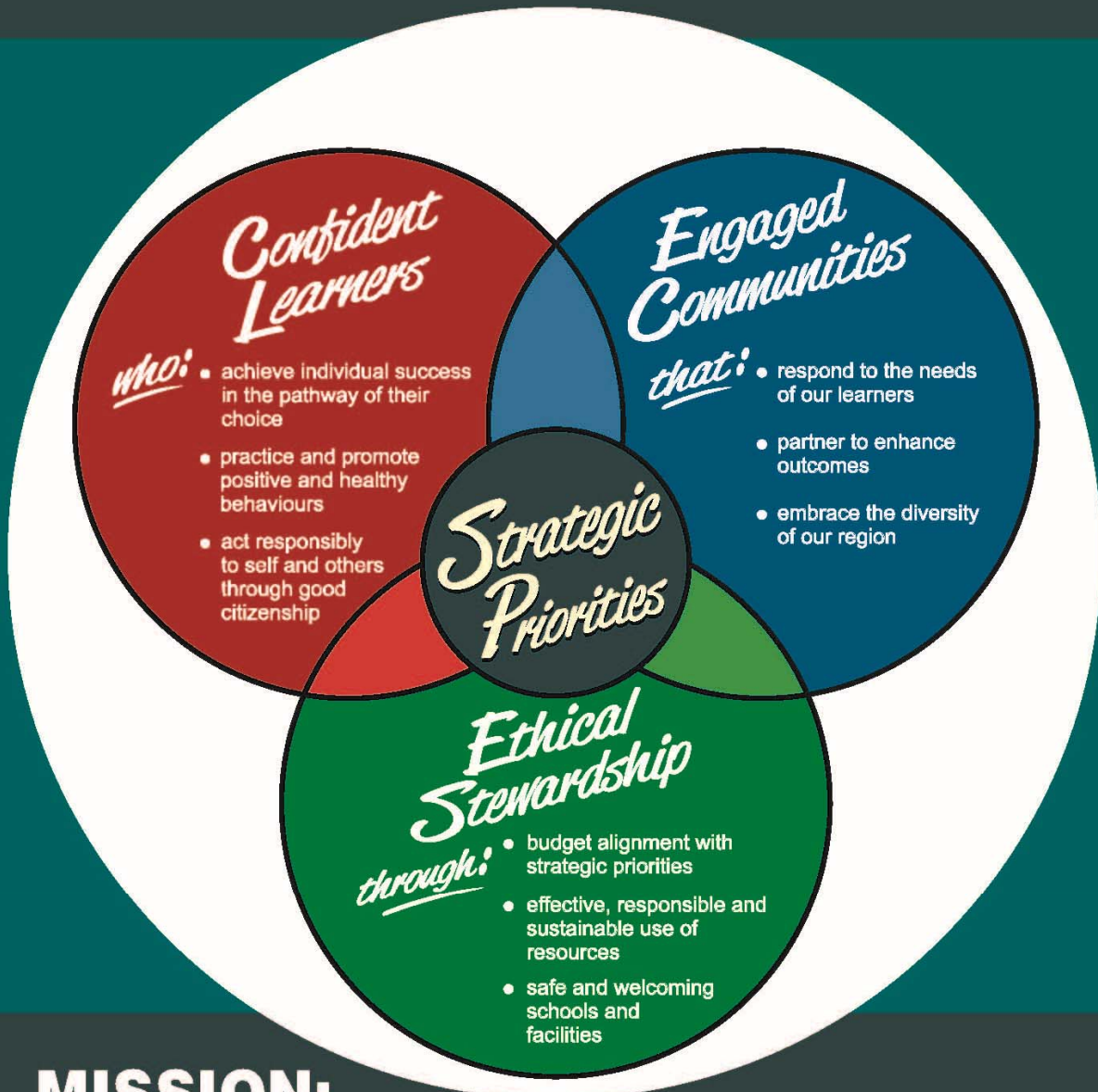
Approved June 13, 2017



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

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1 Introduction

1.1 Trustees



Connie Buckler
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 - Chair
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:

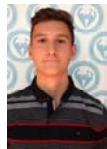
- working in partnership with school councils;
- explaining the policies and decisions of the board to community residents; and
- supporting and encouraging public education



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



Dave Taves
Town of Leamington, Pelee Island



Colton Allen
Student Trustee - City



Elisa Quaggiotto
Student Trustee - County

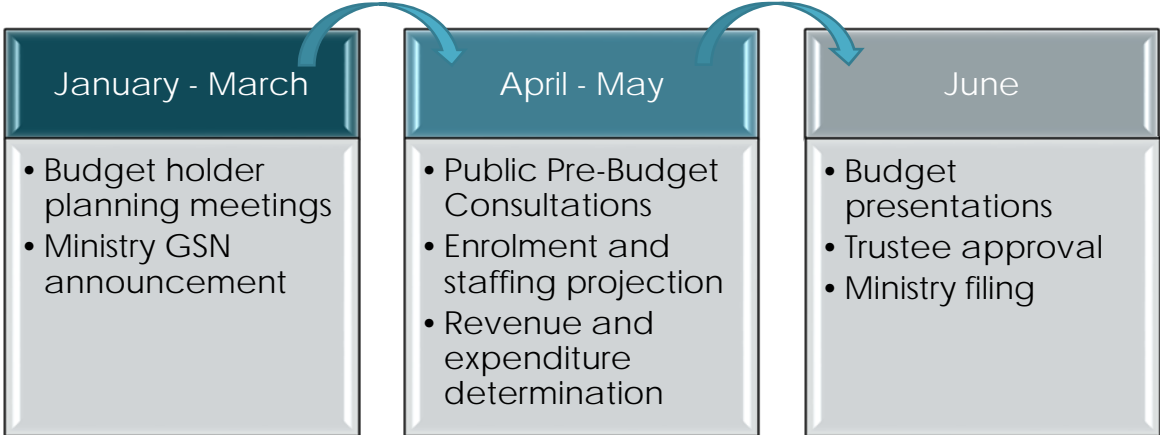
1.2 Administration

Erin Kelly	Director of Education
Paul Antaya	Superintendent of Human Resources
Todd Awender	Superintendent of Education – Accommodations
Vicki Houston	Superintendent of Education – Student Success and Alternative Education
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
Dina Salinitri	Superintendent of Education – Secondary Staffing

1.3 Budget Process & Format

The preparation of the 2017-18 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 – An enrolment decline in elementary and/or secondary schools will reduce grants.
- Labour framework – The funding is based on the two-year (2017-19) contract extensions to the 2014-17 central labour agreements:
 - Salary increases in 2017-18 are funded by an increase in the salary benchmarks throughout the Grants for Student Needs (GSN) for teaching and non-teaching staff of 1.5% (excluding Principals, Vice-Principals and Directors). A separately negotiated increase for Principals and Vice-Principals is funded and included in the 2017-18 budget.
 - In addition, the GSN includes funding for a one-time payment in 2017-18 for professional development, equivalent to the amount that would have been generated if the salary benchmarks for staff had been increased by 0.5%
 - The Teacher Qualifications and Experience Allocation and the Early Childhood Educator Qualifications and Experience Allocation will recognize grid movement on September 1, 2017.
 - The benefits benchmarks in the Foundation Grants are reduced by 0.167% as part of the phase out of retirement gratuities
- Benefits transformation – The transition to the new provincial Employee Health Life Trusts (EHLTs) continues for 2017-18. In April 2017, Elementary Teachers' Federation of Ontario (ETFO) and Ontario Secondary School Teachers' Federation (OSSTF) members transitioned to their respective EHLT. Although it was expected that all employee groups transition in 2016-17, the process has been delayed and it is expected that the remaining

employee groups will join the EHLTs in early 2018. The GSN includes a government contribution and stabilization funding amount of \$2.4 million to assist with the enhancements and increased costs of the EHLTs. Benefit costs are expected to increase by \$1.0 million for those groups delayed in transitioning to the EHLTs. During the transition, additional one-time costs may be incurred that are not budgeted. Non-statutory benefits continue to increase (with the exception of Employment Insurance (EI) rates) 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 have increased approximately \$1.2 million 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 2017-18
 - Any of the 11 sick days allocated in 2016-17 that are not used may be carried over to 2017-18; 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 \$3.2 million (\$2.7 million in 2016-17)
- 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 2017-18 budget anticipates that there will be an average daily enrolment (ADE) of 7.0 students (15.6 in 2016-17) funded at this reduced rate.
- Capital – Aging infrastructure could result in significant unforeseen expenditures.

1.5 Major Policy & Funding Changes and Financial Impact

In early April, the Ministry released their annual memorandum to provide school boards with details surrounding the 2017-18 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.

One of the major changes focuses on enhancements to implement the recently negotiated central agreements effective until August 31, 2019. The 2017-18 GSN reflects investments for the first year of the agreements. Salary increases in 2017-18 are funded by a 1.5% increase in salary benchmarks throughout the GSN for teaching and non-teaching staff (excluding Principals, Vice-Principals and Director of Education). In addition, a funding for a one-time payment in 2017-18 for professional development, equivalent to the amount that would have been generated if the salary benchmarks for staff had been increase by 0.5%. Inflation increases to the base funding for the provincial benefits trusts is provided for in 2017-18 funding.

2017-18 is the final year of a three-year phase in of the School Board Efficiencies and Modernization (SBEM) measures introduced in 2015-16 to encourage the management of underutilized school space. All funding is now generated using 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. The new allocation formula introduced in 2015-16 eliminates base top-up funding over a 3 year period with a portion being reinvested in the per pupil cost benchmarks. Also, new requirements have been introduced for a school to qualify for enhanced top-up.



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 in 2015-16, base top-up funding was eliminated over a 3 year period with a portion reinvested in the per pupil cost benchmarks; 2017-18 is the final year of the transition. 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. 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 3 schools qualify for enhanced top-up (Harrow Public School, Pelee Island Public School and Centennial Central Public School). As a result, top-up funding is reduced in 2017-18 by \$1.4 million (\$1.2 million Operations and \$0.2 million Renewal). This in-year reduction is offset by a reinvestment in the base allocation and an increase in the benchmarks of approximately \$0.8 million. The total impact on funding is a decrease of \$0.6 million in the final year of this transition, excluding the impact of increased enrolment.



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. As the Board is not in a declining enrolment position for 2017-18, no funding is available under the DEA, resulting in a decrease in this allocation of \$0.6 million.



2017-18 is also the final year of the four-year phase in of the new funding model for the Differentiated Special Education Needs Amount (DSENA) Allocation. During the four year transition, per pupil funding was 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 \$0.4 million is shown year over year in the area of Special Education relating to this change.



In 2017-18, the School Foundation Grant (SFG) will provide funding based on a campus definition of a school. A campus being defined as property or properties owned, leased or rented by a school board that are linked by a contiguous property line. In previous years, funding was based on the School Identification Number (School ID). Since Bellewood Public School and Giles Campus French Immersion Public School have the same school ID and Forest Glade Public School and Forest Glade Primary Learning Centre also share the same school ID, only two school locations out of these four (4) qualified for SFG funding in prior years. Each location is now considered its own campus and all qualify for funding. This additional funding of approximately \$337,000 is being phased in over four (4) years. Therefore, only 25% of the additional funding is provided in 2017-18 (\$84,000).



As a result of the labour negotiations, the Ministry established a Local Priorities Fund (LPF) to address a range of priorities including more special education staffing to support children in need, "at-risk" students and adult education. The LPF is to be used to hire teachers and education workers through the creation of new positions or to mitigate against the reduction of positions. LPF funding for the Board in 2017-18 is \$3.76 million. This additional funding is offset directly by an increase in expenses.



The GSN includes a government contribution and stabilization funding amount of \$2.4 million to assist with the enhancements and increased costs of the EHLTs. This additional funding is offset by increased benefits costs throughout 2017-18 budget for all employee groups.



The International Students Program continues to grow in 2017-18. A 52 ADE increase is budgeted compared to the prior year budget resulting in additional revenues of \$616,000.



Total EPO revenue is budgeted to decrease by \$302,000 as detailed below:

EPO Description	\$ Increase / (Decrease)
Autism: Supporting Transition to the New Ontario Autism Program – Announced late in 2016-17 a two year funded initiative	\$140,000
Professional Development – Amount for ETFO Education workers as a result of labour negotiations	118,000
Renewed Math Strategy – Year over year increase in funding	68,000
Technology and Learning Fund – No funding announced for 2017-18	(605,000)
Other net changes	(23,000)
	\$(302,000)

The Ministry continues to monitor Board Administration and Governance (BAAG) expenditures as 2017-18 represents the final year of 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. Beginning with the 2016-17 school year, the Ministry has provided the Board with an additional 6 years to the amortization period for post-retirement benefit liabilities. Prior to this extension, the liability was to be amortized into compliance over a maximum of 10 years. As at August 31, 2016 the liability for post-retirement benefits is approximately \$17.6 million and 6 years of amortization remained. The additional 6 years results in an expense for compliance purposes in the amount of \$1.5 million in each of the next 12 years (instead of \$2.9 million in each of the next 6 years), resulting in a decrease in 2017-18 budgeted costs of \$1.4 million. The projected liability at the end of the 2017-18 year is \$14.6 million and 10 years of amortization remain.

Retirement Gratuity Liability

The retirement gratuity liability of \$20.1 million must be managed within compliance over the Estimated Average Remaining Service Life (EARSL) of eligible employees (5.9 years for 2017-18) resulting in an annual \$3.4 million expense for compliance purposes.

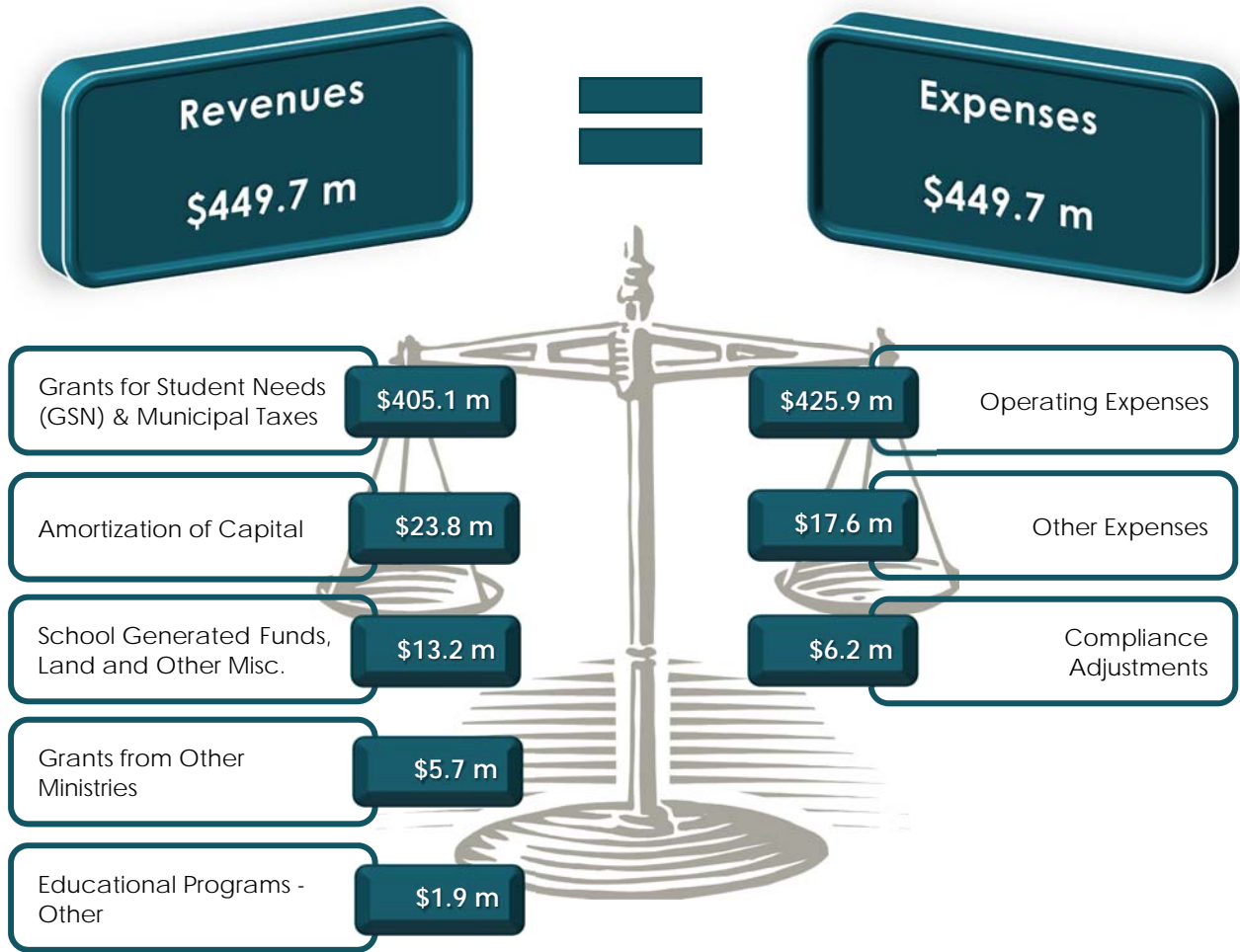
2 Financial Overview

- 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. Funding plus additional revenue allocated to this line from "Other Revenue" is greater than expenses.

The Board has presented a **balanced budget** for the 2017-18 school year.

Operating Budget
(Appendix 1, 2)



Capital Budget
(Appendix 3)



2.1 Projected Average Daily Enrolment (ADE)

Elementary

Projected enrolment for the grant calculation is 23,931 ADE (23,477 in 2016-17 budget).

Secondary

Projected secondary enrolment for the grant calculation is 11,423 ADE (11,229 in 2016-17 budget) representing an increase of 194.0 ADE. This excludes students over the age of 21 and high credit enrolment.

Overall Comments

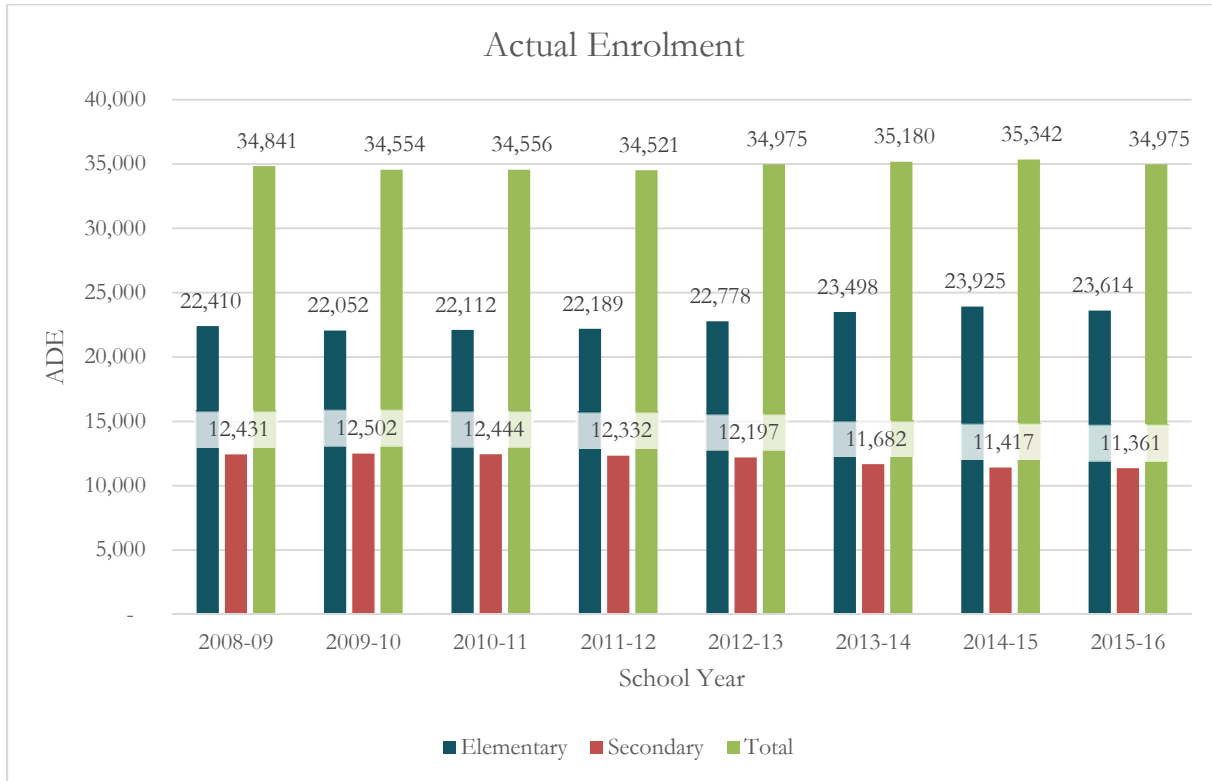
The above projected enrolment amounts include 12 (4 in 2016-17) elementary and 82 (38 in 2016-17) secondary VISA students who generate tuition revenue of \$1.1 million (\$500,000 in 2016-17). The secondary projection includes 30 ADE Independent Study pupils (40 ADE in 2016-17). A Ministry enrolment audit in 2015 resulted in a reclassification of certain regular secondary day school ADE to Independent Study ADE.



In elementary, of the 454 ADE increase, 421 ADE is in grades 4 to 8. When comparing actual October 2016 figures that were presented in the 2016-17 revised budget, a slight decrease of 44 ADE is expected.

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 *	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget	2017-18 Budget	Difference 2017-18 vs 2016-17
Elementary	23,129.0	23,647.0	23,503.0	23,477.0	23,931.0	454.0
Secondary (includes high credits, > 21 years and VISA)	11,756.0	**11,390.0	**11,419.0	**11,245.0	**11,430.0	185.0
Total	34,885.0	35,037.0	34,922.0	34,722.0	35,361.0	639.0

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

** Includes 30.0 high credits (funded at the lower Continuing Education rate) in 2014-15, 11.0 high credits in 2015-16, 15.6 high credits in 2016-17 and 7.0 high credits in 2017-18

NOTE: Difference in enrolment for 2017-18 vs. 2016-17 Revised Estimates is 130.7 ADE

2.2 Changes in Revenue Allocation

There were major shifts in grants in 2006-07 that continue for 2017-18. 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.

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. Budgeted enrolment increases have resulted in increases in teaching staff.

Staffing increases of 36.7 FTE have been budgeted using the Local Priorities Funding (LPF) for 2017-18 in the amount of \$3.76 million.

Overall staff complement has increased by 104.1 FTE compared to prior year budget as detailed on the following page.

Staff	2017-18	2016-17	Change	Comment
Elementary Teachers	1,462.2	1,433.2	29.0	Increase in enrolment and compliance with class size requirements by school as set out in the Collective Agreement and the Education Act. 11.0 FTE from LPF.
Secondary Teachers	785.3	766.3	19.0	Increase in enrolment. 10.5 FTE additional ESL teachers to align with student needs. 6.7 FTE from LPF. 1.3 FTE increase for International Baccalaureate (IB) coordinators.
Early Childhood Educators (ECEs)	149.0	143.0	6.0	Increase in FDK enrolment and adjustments to meet class size requirements. Current year complement is as follows: FDK (144) and Parenting and Family Literacy Centres (5)
Educational Assistants (EAs)	248.0	229.5	18.5	Increase in student needs compared to the prior year.
Professional and Other Educational Support Staff	292.6	271.1	21.5	Increase of 5.5 FTE Developmental Service Workers (DSWs), 1.0 FTE Support Worker for the Deaf and Hard of Hearing (SWDHH) and 1.0 FTE Child Youth Worker (CYW) from the new Priority Urban grant for Westview Freedom Academy. An additional 14.0 FTE positions were created using LPF. These positions include 7.0 FTE CYWs, 3.0 FTE DSWs, 1.0 FTE Speech-Language Pathologist, 1.0 FTE SWDHH and 2.0 FTE Behavioural Management System Workers.
Consultants	45.0	40.7	4.3	Increase 5.0 FTE Student Success Special Assignment Teachers previously included as Secondary Teachers. Increase 0.3 FTE Math Consultant. Decrease 1.0 FTE Program Secretary.
Principals	70.0	70.0	-	
Vice-principals (Without Agency School Vice-principal)	39.6	40.6	(1.0)	Reduction of 1.0 FTE at Riverside Secondary School.
Clerical – Schools including Continuing Education	137.6	131.8	5.8	Increase an estimate of 5.0 FTE using LPF (positions to be determined). Increase 0.5 FTE Secondary Secretary offset by a 0.2 FTE decrease Elementary Secretary. Increase of 0.5 FTE Continuing Education Secretary previously included in another program.
Facility Services	282.4	281.9	0.5	Increase 1.0 FTE Construction Administrator and 0.5 FTE Clerk. Includes 2.0 FTE Supervisors reclassified to this line. Offset by a reduction of 3.0 FTE Maintenance staff.
Board Administration and Governance (including Trustees)	80.0	79.5	0.5	Increase 1.0 FTE Planner, 1.0 FTE International Student Lead and 0.5 FTE Duplicating Clerk. Decrease of 1.0 FTE HR Secretary and 1.0 FTE Academic Secretary.
Other Professional	48.0	48.0	-	
TOTAL	3,639.7	3,535.6	104.1	

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 2017-18. 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. Wage increases of 1.5% are budgeted for all groups with the exception of Principals, Vice-Principals, Supervisory Officers and the Director.

Principal and Vice-Principal grid increases have been budgeted separately based on the 2016 agreement.

Supervisory Officers and the Director continue to be subject to compensation restraints and no increases have been budgeted.

A 0.5% lump sum payment intended for Professional Development is also budgeted for all employee groups with the exception of Principals, Vice-Principals, Supervisory Officers and the Director.

Salary grid movement is effective September 1, 2017 with the exception of Supervisory Officers and the Director.

Non statutory benefits provided by the EHLTs (health, life, dental) have been budgeted based on the contribution rate established by each respective trust. An amount of \$1.0 million has been included as additional costs for those employee groups that have not yet transitioned to their respective EHLT. It is currently anticipated that the remaining groups will transition in early 2018.

For the 2016-17 budget it was not yet determined when boards would be transitioning to the EHLTs. 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. Therefore, the budget for some staff benefit costs will increase and others will decrease based on the more relevant cost information that is now available from the EHLT.

Other non-statutory benefits (CPP, EI, EHT, OMERS, WSIB, LTD) have been budgeted at the projected rates for 2017-18 for all active employees and eligible retired employees.

- The Health Tax benefit remains at 1.95% of salaries.
- There was no rate increase in CPP and a slight rate decrease in EI 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 \$1,318,500 (\$1,259,000 in 2016-17).
- Also included is a pregnancy top up for two weeks where applicable. Almost all of this cost is related to teaching staff.
- LTD rates are projected to increase approximately 23% resulting in an additional expenses of \$256,000.

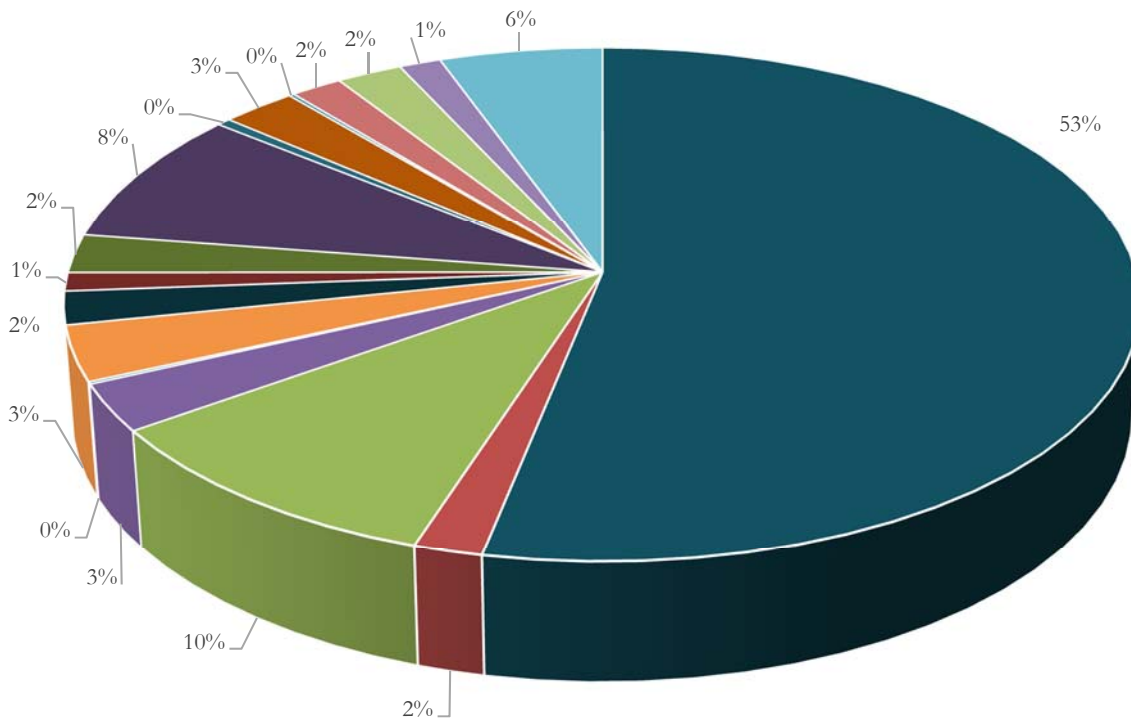
The Board approved kilometer rate is being increase to \$0.54 for 2017-18 (\$0.44 in 2016-17) to align with the Canada Revenue Agency's (CRA) stated reasonable per-kilometre rate.

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 2017/18 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 aligned for Elementary Teachers' Federation of Ontario (ETFO) and Ontario Secondary School Teachers' Federation (OSSTF).

New two-year extension agreements to the current 2014-17 collective agreements provide teaching staff with a 1.5% grid increase effective September 1, 2017 and a 0.5% one-time lump sum payment based on wages earned in the 2016-17 school year. Also for 2017-18, teachers are eligible for grid movement on September 1, 2017. The combined impact of grid increases, lump sum payments and grid movement for elementary and secondary teachers represents additional cost of \$4.0 million (i.e. average salaries are higher in 2017-18 compared to the prior year).

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

An increase of 48.0 FTE teachers (29.0 FTE elementary and 19.0 FTE secondary) is mainly attributable to increased enrolment and additional funding for Local Priorities and represents an increase of \$4.4 million in salaries.

Of the increase in FTE, 30.3 FTE are a result of an increase in enrolment. An additional 17.7 Full Time Equivalent (FTE) teaching positions (11.0 FTE Elementary and 6.7 FTE Secondary) are added as a result of labour negotiations which established a Local Priorities Fund to address a range of priorities. These additional positions are directly funded by the Ministry. Of the 17.7 FTE positions, 9.5 FTE are Special Education related positions.

An increase in benefit costs of \$1.6 million is the result of increased staff and higher salary 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 \$2.4 million expense in 2017-18 (\$2.3 million in 2016-17).

3.1.2 Occasional Teachers (Appendix 1)

Occasional teacher costs have increased approximately \$697,000 to better reflect the actual costs incurred. The Board hopes to be able to decrease this expense in 2017-18 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. Included in the last negotiations, the provincial collective agreements provide occasional teachers with the same short term leave plan as teachers, prorated based on long term assignments. This presents an additional cost to the Board.

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

Total costs in this area have increased by \$4.9 million budget to budget.

A majority of this increase is directly attributable to an increase in staffing.

An increase of 6.0 FTE Early Childhood Educators (ECEs) is a result of increased enrolment and represents salary increases of \$269,000.

Changes in staffing related to student needs resulted in an increase of 18.5 FTE Educational Assistants (EAs), 5.5 FTE Developmental Service Workers (DSWs) and 1.0 FTE Support Worker for the Deaf and Hard of Hearing (SWDHH). These changes resulted in an increase of expenses of approximately \$985,000 excluding benefits.

An additional 14.0 FTE positions were created using \$933,000 of Local Priorities funding. These positions include 7.0 FTE Child and Youth Workers (CYWs), 3.0 FTE DSWs, 1.0 FTE Speech-Language Pathologist, 1.0 FTE SWDHH and 2.0 FTE Behavioural Management System Workers.

For further details regarding Special Education staff complement refer to 'Special Education' in section 6.

1.0 FTE CTW is included as a result of the additional Priority Urban Grant for Westview Freedom Academy.

Another significant portion of this increase relates to an increase in salaries due to the provincial extension agreements. The combined impact of grid increases,

lump sum payments and grid movement for Education Support Staff (ESS) results in \$735,000 of additional expenses.

\$90,000 is budgeted for additional ITS staff and additional Part-Time School Aides (PTSA) support.

An additional \$400,000 is budgeted for ECE and EA replacement costs.

An increase in benefit costs of \$1.8 million, which includes \$0.2 million of LPF benefits, is the result of increased staff and higher salary 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 \$102,000 expense in 2017-18 (\$123,000 in 2016-17).

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

Total costs in this area have increased \$0.4 million budget to budget. Some of the notable changes are discussed in this section.

Board Initiatives – \$200,000 has been budgeted for Board Initiatives to be determined by the Director (i.e. further reading intervention initiatives) and an additional \$50,000 has been budgeted for the new International Baccalaureate (IB) program.

Media Centre – An increase of \$93,000 has been budgeted for the Board's share of rental costs of the Civic Centre.

School Information Technology Support (ITS) - \$175,000 has been budgeted for special ITS projects.

School Support – The total school support budget is consistent with the prior year and totals \$1.2 million for 2017-18. \$90,000 has been budgeted for a new reading intervention initiative known as Lexia/Empower. 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).

Special Education – Special Equipment Amount (SEA) grants have slightly decreased by approximately \$41,000. The decrease relates to a decrease in the SEA Claim Based Amount offset by a slight increase in the SEA Per Pupil Amount due to higher 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 \$52,000 (\$64,000 in 2016-17). 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 2016-17). The overall Special Education budget for Textbook, Classroom Supplies and Other Related Expenses has decreased by \$315,000 as a result of the transfer of a portion of the SEA budget to offset wages and benefits for those that administer and assist with the equipment for students with special needs.

Urban and Priority Schools – Additional supplies of \$65,000 are budgeted for the newly funded program at Westview Freedom Academy.

School Allocation (school budgets) – There were no changes in the formula to calculate school budgets in 2017-18. An overall increase of \$79,000 is due to increased enrolment.

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 increase of \$20,000 is budgeted for 2017-18 and is due to a \$10,000 increase in School Effectiveness expenses (as a result of increased funding) and an increase of \$15,000 for Special Education needs which is offset by a small 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

Total salaries are budgeted to decrease by approximately \$53,000. A decrease of 1.0 FTE Secondary Vice-Principal is budgeted which is offset by grid increases for 2017-18.

A decrease in employee benefits of \$76,000 is budgeted due to changes in the method of budgeting for health, life and dental 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 \$551,000 expense in 2017-18 (\$553,000 in 2016-17).

3.2.2 School Secretaries

Secondary secretaries increased 0.5 FTE which is partially offset by a 0.2 FTE decrease in elementary secretaries. These staffing changes along with increased salary costs due to the extension agreements result in additional expenses of \$164,000.

Local Priorities salary and benefit expenses for Canadian Union of Public Employees (CUPE) Local 1348 in the amount of \$315,000 (representing approximately 5.0 FTE – positions to be determined) is budgeted to reflect the funding received.

An increase in employee benefits of \$133,000 is budgeted due to increased salaries and changes in the method of budgeting for health, life and dental benefits.

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 \$147,000 expense in 2017-18 (\$126,000 in 2016-17).

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.

For 2017-18, 5.0 FTE Special Assignment Teachers (formerly known as Student Success Coaches) have been reclassified to the consultant line. A decrease of 1.0 FTE Program Secretary is also budgeted. These staffing changes result in an increase in salaries of \$435,000.

Salaries are budgeted to increase an additional \$202,000 due to grid position and increased wages due to the extension agreements.

Benefits are budgeted to increase \$58,000 as a result of the higher salaries.

3.3 Other

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

Total costs in this area have increased \$0.6 million budget to budget. Some of the notable changes are discussed in this section.

Director and Supervisory Officers

The increase of \$10,000 in salaries is due to a change in Superintendents. In accordance with the restraint measures in effect for public sector employees, no wage increases have been budgeted.

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

An increase of \$10,000 in supplies is included for mileage reimbursement (higher reimbursement rate for 2017-18).

Board Administration

Changes to staffing for Board Administration consist of an increase of 1.0 FTE Planner, 1.0 FTE International Student Lead, 0.5 FTE Duplicating Clerk offset by a decrease of 1.0 FTE HR Secretary and 1.0 FTE Academic Secretary. These changes add \$104,000 in additional salary expenses to the budget.

Local Priorities salary and benefit expenses for non-bargaining positions in the amount of \$544,000 have been budgeted based on the funding provided for additional staff (positions yet to be determined).

Wages increases in the amount of \$54,000 have been budgeted. Benefits are budgeted to increase \$60,000 based on the staffing changes.

Included in Board Administration Supplies and Equipment expenses is a one-time implementation cost of \$300,000 to upgrade the accounting system currently used by the Board, as the current system will no longer be supported in 2017-18. Also, an amount of \$25,000 has been budgeted for special ITS projects.

Consistent with the prior year are budgeted expenses equal to the funding received for the Management Information for Student Achievement (MISA) Local Capacity program as well as the Technology Enabled Learning and Teaching Contact.

The Ontario Public School Boards Association (OPSBA) fee of \$68,000 (\$68,000 in 2016-17) 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 2016-17) 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 \$648,000 expense in 2017-18 (\$1.2 million in 2016-17). An increase in the amortization period, as approved by the Ministry, for retirement benefits results in a lower expense for 2017-18 and future years.

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 funding from any other envelope within the GSN (including Plant Operations and Building Renewal) can be used to maintain this building. This envelope also must pay for the cleaning, maintaining, repairing and the utilities for the Board Office and the Civic Centre.

School Facilities – Operations

Change to staffing include an increase of 1.0 FTE Construction Administrator, an increase of 0.5 FTE Facilities Clerk and a decrease of 3.0 FTE Maintenance staff. Also, 2.0 FTE positions were reclassified to Operations. These staffing changes result in an increase of \$112,000 in the salaries line. The salaries line also includes an increase of \$100,000 for casual custodian replacement costs to better reflect the actual costs incurred. An additional \$354,000 in salaries is included for increases in grids, grid positions and lump sum payments in accordance with the extension agreements.

Benefits have increased as a result of additional Long Term Disability costs of \$120,000. Also, an increase of \$190,000 is budgeted due to higher salaries and changes in the method of budgeting for health, life and dental benefits.

An increase in utilities expenses (0% electricity, 12% gas and 7.3% water/sewage) is included in the budget. In 2017-18, 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. Efficiencies are being realized from the

Ongoing Funding Issue – School Facilities

2017-18 is 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 result in continued changes to top-up funding and benchmarks under the School Facility Operations and Renewal Grant. In the new allocation formula introduced in 2015-16, base top-up funding is eliminated over a 3 year period with a portion being reinvested in the per pupil cost benchmarks. In 2017-18, 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.

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 \$630,000 (\$564,000 in 2015-16) 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. Consistent with the prior year, portable purchase expenses have been budgeted in the capital budget to directly offset the funding provided.

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) 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.

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 \$1.0 million expense in 2017-18 (\$2.0 million in 2016-17). An increase in the amortization period, as approved by the Ministry, for retirement benefits results in a lower expense for 2017-18 and future years.

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.

Under the new model of funding, only 3 schools qualify for enhanced top-up (Harrow Public School, Pelee Island Public School and Centennial Central Public School). As a result, top-up funding is reduced in 2017-18 by \$1.4 million (\$1.2 million Operations and \$0.2 million Renewal). This in-year reduction is offset by a reinvestment in the base allocation and an increase in the benchmarks. Excluding the increase in the benchmarks, the total impact on funding is a decrease of \$0.8 million in the final year of this transition.

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 \$534, 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, Leamington District Secondary School, New Northshore French Immersion Public School
- School Condition Improvement projects
- Greenhouse Gas Reduction projects

Debt Charges from Renewal

This represents the interest expense for 2017-18 on the debenture for Better Schools Initiative (energy project). The principal payment is a balance sheet item.

3.4 School Facility Renewal (Appendix 13)

Over the 2017-18 and 2018-19 school years, an additional \$80 million has been allocated towards the School Renewal Allocation (SRA). This is an additional \$40 million per school year. For the 2017-18, these funds have been allocated in proportion to a school board's relative share of provincial SRA funding for the 2017-18 school year. This additional 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 received an additional \$683,000 in additional funding investment (\$410,000 Capital and \$273,000 Maintenance).

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 2018, there may be a need to re-prioritize these projects as needs emerge in the spring of 2018.

Consistent with the prior year, there is an allocation of the renewal costs between the operating budget (expense) and the capital budget for 2017-18.

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 (\$6.1 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 \$454,000 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 2016-17.

As the Board is projecting an increase in enrolment, an additional \$147,000 of funding is received from the Student Transportation Grant.

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



4.2 Expenses

The budget reflects the Board's proportionate share (based on ridership) of the Transportation Consortium's expenses. Transportation expenses are budgeted to increase by \$82,000 primarily due to additional costs for high school students living on Pelee Island but attending school on the mainland.

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 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 Advanced Education and Skills Development (MAESD), 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 most instances, expenses are budgeted to the exact level of expected revenue.

In early April of 2017 the Ministry of Education announced the 2017-18 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.

EPO grants include:

Adult English as a Second Language (ESL)	Funded by MCIIT. 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.
Autism: Supporting Transition to the New Ontario Autism Program	The Ministry is allocating additional funding over two years to support the transition to the new Ontario Autism Program implemented by the Ministry of Children and Youth Services. The 2017-

	<p>18 school year is the second and final year of this investment. The funding can be used to hire additional personnel and provide team release time to ensure effective transition to school for students with autism spectrum disorder (ASD) and to strengthen educators' capacity to support students with ASD. Note: \$143,000 was received in 2016-17 after the budget was approved.</p>
Community Use of Schools	<p>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.</p>
Early Years Leads Program	<p>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.</p>
Focus on Youth Summer Programs	<p>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.</p>
French as a Second Language (FSL)	<p>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 grant was not yet determined at the time of budgeting.</p>
Literacy/Numeracy Grant	<p>MAESD 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.</p>
Miscellaneous Government Grants	<p>This reflects MAESD, IRCC and MCIIT funded programs provided by our Board. These programs are delivered throughout the school year and</p>

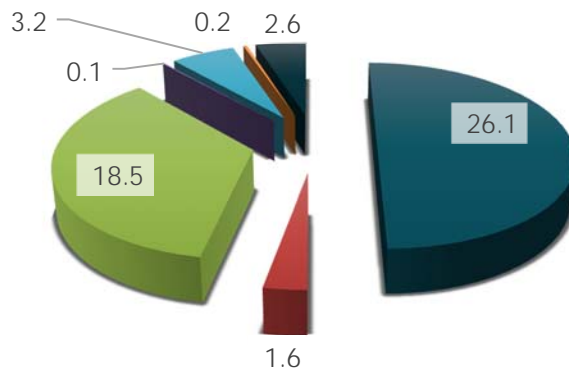
	include employment services to help people in Windsor and Essex County find work. Another service is providing assessments for adult English language proficiency.
Miscellaneous Revenue/Discounts	This line includes a budget of \$7,500 for discounts revenue (early payment of invoices), \$12,000 for international student application fees, \$249,000 for various energy rebates and \$300,000 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 MAESD and represents a slight decrease compared to the prior year.
Other Revenue – Continuing Education	Represents fees charged to students for continuing education courses and programs. The budget is consistent with the prior year.
Parenting and Family Literacy Centres (PFLC)	Funding for PFLC has been transferred to the Child Care and Early Years Program but specific board funding has not been announced. The current level of investment is expected to be maintained in 2017-18 and the current year budget is based on the prior year allocation. A new model is expected to be established for September 2018.
Professional Development	As a result of the education sector labour negotiations, this grant is for professional learning for OSSTF early childhood educator staff.
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 2.0 FTE Math Consultant and the remainder will be directed to professional development. The Board's allocation is \$68,000 more than 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.
Technology & Learning Fund	No funding has been announced for 2017-18.
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 2017-18 and the Board is projecting a \$616,000 increase in tuition fees due to higher international fee paying student enrolment.
Well Being: Safe Accepting and Healthy Schools and Mental Health	This allocation combines funding for safe and accepting schools and implementation of board mental health strategies in support of Ontario's comprehensive mental health and addiction strategy. Funding is consistent with the prior year.
Unemployed Help Centre	The Unemployed Help Centre will continue to contribute towards the Community Kitchen program in 2017-18.
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 remaining funding for land preparation for the new Giles Campus French Immersion Public School.

6 Special Education

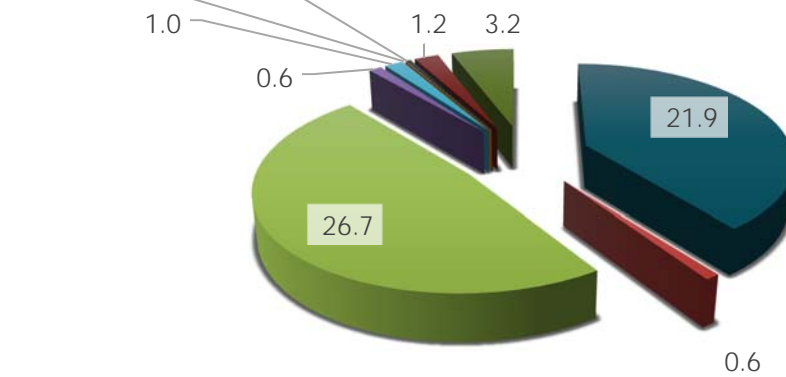
Special Education is over allocation by approximately \$3.2 million (\$2.7 million in 2016-17). This information was presented to SEAC (Special Education Advisory Committee) at its June meeting.

2017-18 Budgeted Revenue
(\$52.2 million)



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

2017-18 Budgeted Expenses
(\$55.4 million)



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

Below, by type of employee, is the increase in the special education staff complement from the 2016-17 budget to the proposed 2017-18 budget.

Staff	Staffing Sept. 1, 2016	Staffing Sept. 1, 2017	FTE Increase (Decrease)	Cost/Salaries and Benefits (at average)
Support Staff:				
Education Assistant	229.50	248.00	18.50	891,700
Developmental Service Worker (DSW)	100.00	110.00	10.00	611,800
Behavioural Management System Worker (BMSW) / Developmental Management Services Worker (DMSW)	2.00	4.00	2.00	132,200
Child Youth Worker (CYW)	48.50	54.00	5.50	335,600
Support Worker for the Deaf and Hard of Hearing (SWDHH)	11.00	13.00	2.00	125,000
Social Worker	3.20	3.20	-	-
Psychologist and Speech	18.50	19.50	1.0	112,400
Sub-total	412.70	451.70	39.00	2,208,700
Elementary:				
Blind & Deaf (Includes 1 Secondary)	9.00	9.00	-	-
Teachers	75.00	75.50	0.50	51,800
Learning Support Teachers (LST)	57.00	62.50	5.50	570,000
Sub-total	141.00	147.00	6.00	621,800
Secondary:				
My Achievement Pathway to Success (MAPS) (Westview Freedom / Western SS)	20.89	21.00	0.11	11,600
Administration	2.67	3.33	0.66	69,400
STEPS (Skills to Enhance Personal Success) / Community Living	25.33	26.67	1.34	140,900
High Intensity / Transition Room (includes Autism)	2.67	1.33	(1.34)	(140,900)
Learning Support Teacher (LST)	15.67	15.67	-	-
Program Enhancement (Local Priorities)	-	3.0	3.0	315,500
Sub-total	67.23	71.00	3.77	396,500
Agency:				
Teachers (includes 1 Principal)	29.00	29.00	-	-
Sub-total	29.00	29.00	-	-
Total	649.93	698.70	48.77	3,227,000

NOTE: As a result of the education sector labour negotiations, the Ministry agreed to establish a Local Priorities Fund (LPF) to address a range of priorities including more special education staffing to support children in need, “at-risk” students and adult education. Approximately \$1.9 million was allocated to the Board for Special Education. Of the 48.77 FTE increase noted above, 23.50 FTE positions are a result of the LPF funding.

7 Accumulated Surplus – Operating

The Board has a balanced budget (\$Nil surplus/deficit) for compliance purposes for 2017-18 and therefore will not have an impact on the Accumulated Surplus. It is expected that the Board will have \$15.3m 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, 2018.

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.

8 Capital Deficit

The Board has Unsupported Capital Spending that is projected to total \$15.0 million at September 1, 2017. 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 \$1.8

million. The remaining **\$13.2 million** represents our total capital deficit at September 1, 2017. The Board makes yearly payments on this capital deficit using in-year grant allocations. For 2017-18, 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.

This budget does not include any allocation for an additional reduction of the capital deficit. This should be a consideration in future budgets.

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 2017-18 are fully funded by Ministry of Education grants.

9.1 Construction in Process

This represents the construction costs budgeted to be incurred related to New Giles PS, New North Shore FI, New Kingsville K-12, New Prince Andrew PS and New Dual Campus High School in Amherstburg.



9.2 FDK Sound Attenuation

The Ministry has approved FDK funding to address sound attenuation in FDK rooms. \$2.1 million has been budgeted in 2017-18.

9.3 Greenhouse Gas (GHG) Reduction Fund

In 2017-18, the Board has budgeted \$4.3 million to support the reduction of GHG emissions from facilities. Eligible expenditures under this program will support the replacement, renewal and installation of new energy efficient building components in older elementary schools, secondary schools and administrative buildings. Energy efficient building components include: energy efficient lighting systems, HVAC systems/controls and other pre-defined enhancements to the building envelope.

9.4 Temporary Accommodations

This allocation provides funding to address the estimated annual cost of temporary accommodation in the amount of \$630,000 (\$564,000 in 2016-17). 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.

9.5 Minor Capital (IT)

This represents the budgeted amount for classroom computers (\$1,751,000) and other IT capital items. The classroom computers budget has increased approximately \$23,000 (\$1,728,000 in 2015-16). These costs included hardware, operating software and computer wiring. Electrical wiring costs for computers are in the School Facility Renewal budget.

9.6 School Condition Improvement

For 2017-18, \$1 billion will be allocated to school boards 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 the 2016-17 school year, in proportion to the renewal needs assessed for these facilities during the 2011-2015 cycle of the Ministry's Condition Assessment Program.

In 2017-18, 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 2017-18 is approximately \$20.6 million. This is \$7.9 million higher than the prior year's budget amount (\$12.7 million in 2016-17), however after the budget was approved an additional \$27.3 million was announced (2016-17 total = \$40 million). These funds must be used for expenditures that meet the requirement to be capitalized.

9.7 Short Term Interest on Capital

This represents the short term interest on capital projects not yet permanently financed including New Giles PS, New North Shore FI, New Kingsville K-12, New Prince Andrew PS, New Dual Campus High School in Amherstburg, FDK Sound Attenuation, GHG Reduction and SCI. The short term interest incurred is funded by grants.

10 Appendices

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018**

ESTIMATE OF REVENUE and EXPENSES						
App		FUNDING ALLOCATION		EXPENSES (Note 1)		(OVER) UNDER
		2016 - 2017	2017 - 2018	2016 - 2017	2017 - 2018	ALLOCATION
	GENERAL LEGISLATIVE GRANTS (GLGs) - OPERATING					
	Classroom Expenses					
6	Teachers	231,402,197	243,757,788	228,252,427	238,376,772	5,381,016
	Occasional Teachers	5,256,194	5,507,718	7,595,000	8,292,000	(2,784,282)
7	Teacher Assistants, Professionals / Other Educational Support Staff	40,984,344	45,259,286	40,037,954	44,985,203	274,083
8	Textbooks, Classroom Supplies and Other Related Classroom Expenses	10,860,273	11,501,818	12,228,344	12,638,876	(1,137,058)
	Staff Development	285,095	293,301	526,155	545,778	(252,477)
	Amortization *	-	-	2,325,459	3,640,901	(3,640,901)
	Sub-total	288,788,103	306,319,911	290,965,339	308,479,530	(2,159,619)
	Non-classroom Expenses					
9	Principals and Vice-principals	15,429,014	16,006,865	15,534,569	15,408,486	598,379
9	School Secretaries	8,688,776	9,320,663	8,719,957	9,353,930	(33,267)
9	Teacher Consultants	3,486,817	4,670,265	3,962,193	4,657,433	12,832
	Sub-total	27,604,607	29,997,793	28,216,719	29,419,849	577,944
10	Board Administration and Governance	10,144,408	10,923,474	10,308,432	10,901,450	22,024
	Amortization - Board Admin. & Governance *	-	-	335,585	330,269	(330,269)
10	School Facility - Operations	34,168,982	34,388,098	37,784,978	37,852,579	(3,464,481)
	Amortization - Pupil Accommodation *	-	-	15,788,197	20,205,231	(20,205,231)
	Amortization - Renewal *	524,946	554,062	524,946	554,062	-
	Renewal (Operating)	465,121	453,929	465,121	453,929	-
	Debt Charges from Renewal	341,730	312,616	341,730	312,616	-
	Debt Charges	7,526,911	7,885,663	7,527,469	7,886,197	(534)
11	Transportation	11,292,104	11,439,105	11,365,025	11,446,806	(7,701)
11	Adult and Continuing Education and Summer School	908,608	1,112,073	1,008,602	1,147,436	(35,363)
	Other Non-operating Expenditures (55 School Boards Trust)	1,779,682	1,800,612	1,779,682	1,779,682	20,930
	Sub-total	67,152,492	68,869,632	87,229,767	92,870,257	(24,000,625)
	Sub-total - GLG - OPERATING	383,545,202	405,187,336	406,411,825	430,769,636	(25,582,300)
4	Amortization of Deferred Capital Contributions *	18,066,197	23,799,144	-	-	23,799,144
	TOTAL - GLG - OPERATING	401,611,399	428,986,480	406,411,825	430,769,636	(1,783,156)

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018**

ESTIMATE OF REVENUE and EXPENSES						
		FUNDING ALLOCATION		EXPENSES (Note 1)		(OVER) UNDER
App		2016 - 2017	2017 - 2018	2016 - 2017	2017 - 2018	ALLOCATION
	OTHER REVENUE					
	Adult English as a Second Language (ESL)	700,000	700,000	700,000	700,000	-
	Autism Supports and Training	54,801	53,150	54,801	53,150	-
	Autism: Supporting Transition to the New Ontario Autism Program	-	139,543	-	139,543	-
	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)	56,000	56,000	56,000	56,000	-
	Literacy/ Numeracy Grant	250,000	250,000	250,000	250,000	-
	Miscellaneous Government Grants	4,197,614	4,164,588	4,197,614	4,190,932	(26,344)
	Misc. Revenue/Discounts	482,500	628,500	-	-	628,500
	Ontario Youth Apprenticeship Program (OYAP)	159,000	138,000	159,000	138,000	-
	Other Revenue - Continuing Education	65,000	65,000	-	-	65,000
	Parenting and Family Literacy Centres	366,164	366,164	366,164	366,164	-
	Professional Development	-	118,253	-	118,253	-
	Renewed Math Strategy	689,750	757,750	689,750	757,750	-
	School Generated Funds	10,000,000	10,000,000	10,000,000	10,000,000	-
	Technology and Learning Fund	605,224	-	605,224	-	-
	Tuition Fees - Outside Ontario	500,000	1,116,000	-	-	1,116,000
	Well Being: Safe Accepting and Healthy Schools and Mental Health	111,573	111,194	111,573	111,194	-
	Unemployed Help Centre	53,000	39,350	53,000	39,350	-
	TOTAL - OTHER REVENUE	18,965,936	19,378,802	17,918,436	17,595,646	1,783,156
	Education Development Charges (EDC)	350,000	270,000	350,000	270,000	-
	Capital Grant for Land	1,369,259	1,037,967	1,369,259	1,037,967	-
4	Sub-total EDC and Capital Grant for Land	1,719,259	1,307,967	1,719,259	1,307,967	-
4	GRAND TOTAL	422,296,594	449,673,249	426,049,520	449,673,249	-

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018**

CAPITAL BUDGET						
App	CAPITAL EXPENSES	2016 - 2017	2017 - 2018	2016 - 2017	2017 - 2018	(OVER) UNDER
13	Capital Projects - Renewal	4,174,112	4,808,371	4,174,112	4,808,371	-
	Construction in Process - (New Giles PS, New North Shore FI, New Kingsville K-12, New Prince Andrew PS, New Dual Campus High School in Amherstburg)	30,961,964	35,700,000	30,961,964	35,700,000	-
	FDK Sound Attenuation	-	2,084,500	-	2,084,500	-
	Greenhouse Gas Reduction Fund	-	4,280,687	-	4,280,687	-
	Temporary Accomodations - Portables	564,000	630,000	564,000	630,000	-
	Minor Capital (Information Technology)	1,727,751	1,750,615	1,727,751	1,750,615	-
	School Condition Improvement	12,622,060	20,604,760	12,622,060	20,604,760	-
	Short Term Interest on Capital	704,068	729,907	704,068	729,907	-
	TOTAL - CAPITAL BUDGET	50,753,955	70,588,840	50,753,955	70,588,840	-

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018**

Accumulated Surplus (Deficit) - Available for Compliance Statement of Continuity for the Year Ending August 31, 2018						
App	Purpose for which the fund was established	Balance at Aug. 31, 2016	Expected use for 2016/17	Balance at Aug. 31, 2017	Expected use for 2017/18	Balance at Aug. 31, 2018
	Operating (formerly Reserve for Working Funds)	16,684,175	(1,471,444)	15,212,731	58,545	15,271,276
	Heritage Grant - Campbell PS	311,948	(9,042)	302,906	(10,000)	292,906
	Internal Capital	420,869	-	420,869	-	420,869
	Internal Capital - Campbell PS	623,896	(18,084)	605,812	(17,126)	588,686
	Benefit Plan	126,568	-	126,568	-	126,568
	Administrative Buildings	470,744	(31,420)	439,324	(31,419)	407,905
	School Budgets	203,916	-	203,916	-	203,916
	Sub-total	18,842,116	(1,529,990)	17,312,126	*	17,312,126
	Compliance Calculation - 1% of Operating Grant Allocation				3,976,884	
	* 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.					
				2016 - 2017	2017 - 2018	
	Total Expenses			426,049,520	449,673,249	
	Less: Amortization of Employee Future Benefits (EFB)					
	Post Retirement Benefits			2,928,104	1,464,052	
	Retirement Gratuity			3,322,845	3,404,557	
	Sub-total			6,250,949	4,868,609	
	Less: Land Expenses					
	Educational Development Charges (EDC)			350,000	270,000	
	Capital Grant for Land			1,369,259	1,037,967	
	Sub-total			1,719,259	1,307,967	
	Expenses - Operating Budget			418,079,312	443,496,673	

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018**

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, 2017	Additions	Amortization (*see below)	Balance at Aug. 31, 2018
Tangible Capital Assets	417,958,145			
Capital Projects - Renewal		4,808,371		
Construction in Process - (New Giles PS, New North Shore FI, New Kingsville K-12, New Prince Andrew PS, New Dual Campus High School in Amherstburg)		35,700,000		
Minor Capital (Information Technology)		1,750,615		
School Condition Improvement		20,604,760		
Short Term Interest on Capital		729,907		
Sub-total	417,958,145	64,223,653	* (24,730,463)	457,451,335
LESS: Land				
(Amounts received for land are not included in DCC)	(20,704,755)	(1,037,967)		(21,742,722)
LESS: Unsupported Capital Spending - Other				
Better Places Initiative	(9,438,413)			
LaSalle Public School	(3,242,386)			
John Campbell Public School	(908,718)			
Other	(7,624)			
Other Administrative	(439,325)			
Sub-total - Other	(14,036,466)	-	931,319	(13,105,147)
Total Deferred Capital Contributions (DCC)	383,216,924	63,185,686	(23,799,144)	422,603,466
<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	3,640,901			
Amortization - Board Admin. & Governance	330,269			
Amortization - Pupil Accommodation	20,205,231			
Amortization - Renewal	554,062			
	<u>24,730,463</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, 2017 TO AUGUST 31, 2018**

App	BUDGETED TEACHER EXPENSES			
	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
	Budgeted Teacher Expenses for 2017 - 2018			
		Elementary	Secondary	Total
	Salary	134,638,098	76,122,923	210,761,021
	Benefits (including retirement gratuities)	16,207,456	9,012,913	25,220,369
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,566,672	828,710	2,395,382
1		152,412,226	85,964,546	238,376,772

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018**

TEACHER ASSISTANTS and PROFESSIONALS and OTHER EDUCATIONAL SUPPORT STAFF			
App		2016 - 2017 Approved Budget	2017 - 2018 Draft Budget
	<u>SALARIES</u>		
	Teacher Assistants, Other	192,436	199,338
	Early Childhood Educators (ECEs)	6,563,263	7,219,902
	Special Education / Learning Opportunities	20,362,006	22,743,333
	Media Staff	113,306	116,569
	Managing Information for Student Achievement (MISA) Project	270,574	278,849
	Courier	84,255	86,289
	Cafeteria Assistants	154,809	144,889
	Clerical	292,941	300,950
	Tutors in the Classroom (WCCA)	45,000	45,000
	Safe Schools - CYW (Turning Point)	36,904	37,374
	School Technicians (includes Trevlac support)	1,428,220	1,490,734
	Diversity, Community Development and Change Your Future Program	350,492	365,864
	Re-engagement Attendance Counsellors	267,274	278,536
	Sub-total	30,161,480	33,307,627
	<u>FEES and CONTRACT SERVICES</u>		
	School Aides	1,331,000	1,381,000
	Special Education - Bus Aides/Bus Monitors	40,000	40,000
	VON/Respite Care/CHS Interpretation Services, etc.	25,000	12,000
	Sub-total	1,396,000	1,433,000
	Total - Salaries / Fees and Contract Services	31,557,480	34,740,627
	BENEFITS	8,357,382	10,142,296
	Amortization of Employee Future Benefits (Compliance Adjustment)	123,092	102,280
1	TOTAL	40,037,954	44,985,203

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018**

App	TEXTBOOK, CLASSROOM SUPPLIES and OTHER RELATED CLASSROOM EXPENSES	2016 - 2017 Approved Budget	2017 - 2018 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 - International Baccalaureate (IB)	50,000	100,000
	Board Initiatives - Other	-	200,000
	Curriculum and Learning Materials	975,685	1,006,885
	Distance Learning	7,000	7,000
	Diversity Office - Supplies	70,000	70,000
	Emergency Response Materials	3,000	3,000
	Indigenous Education Board Action Plan	75,132	75,749
	Furniture and Equipment - Library and Guidance	10,000	10,000
	Instructional Equipment Repairs	195,000	195,000
	Instructional Equipment - Schools (Replacement)	10,000	8,000
	Inter-school Sports	265,900	265,900
	Leadership Development	20,000	20,000
	LOG - Pathways to Success - Academic	722,000	663,000
	Kilometrage - Consultants and Other Educational Support Staff	65,625	77,625
	Media Centre - Civic Centre (rent)	54,300	147,000
	Moving of Classroom Furniture	60,000	60,000
	Office and Expenses - Program and Special Education	82,550	81,550
	Outdoor Education	299,994	305,063
	Parental Involvement	45,893	46,994
	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	2,224,696	2,369,548
	School Support	1,100,991	1,203,385
	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	1,229,657	914,880
	Special Funding Requests and Other	30,000	30,000
	Student Leadership	6,000	5,000
	Student Support	212,180	217,178
	Textbooks - Replacement	105,390	105,390
	Urban and Priority Schools	72,300	137,000
	Vandalism - Computers	35,000	35,000
	Vandalism - Instructional Equipment and Supplies	25,000	25,000
	School Allocation	3,650,051	3,728,729
1	Total - Textbook, Classroom Supplies and Other Related Classroom Expenses	12,228,344	12,638,876

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018**

App	NON CLASSROOM EXPENSES	2016 - 2017 Approved Budget	2017 - 2018 Draft Budget
	PRINCIPALS and VICE-PRINCIPALS		
	Salaries	13,270,863	13,218,176
	Benefits	1,530,908	1,454,427
	Travel and Professional Development	179,510	185,335
	Amortization of Employee Future Benefits (Compliance Adjustment)	553,288	550,548
1	Total	15,534,569	15,408,486
	SCHOOL SECRETARIES		
	Salaries	6,527,414	6,915,026
	Benefits	1,821,895	2,047,084
	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)	125,648	146,820
1	Total	8,719,957	9,353,930
	TEACHER CONSULTANTS		
	Salaries - Regular Day School	3,512,121	4,149,260
	Benefits	408,072	466,173
	Fees and Contract Services	40,000	40,000
	Ergonomic Furniture - Teacher Consultants	2,000	2,000
1	Total	3,962,193	4,657,433

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018**

App	OTHER EXPENSES	2016 - 2017 Approved Budget	2017 - 2018 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	1,263,245	1,273,145
	Benefits	200,711	222,432
	PD/Supplies	137,100	147,100
	Sub-total	1,601,056	1,642,677
	BOARD ADMINISTRATION		
	Salaries	3,792,889	4,425,771
	Benefits	1,361,669	1,490,607
	Legal and Audit	620,000	622,000
	Accommodation Review	50,000	50,000
	Other Expenditures (includes Administration Buildings)	378,321	380,924
	Supplies and Equipment (includes Central ITS & JEAP)	1,061,555	1,380,137
	Utilities (Operations) (Central portion)	58,463	60,580
	Sub-total	7,322,897	8,410,019
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,183,236	647,511
1	Total Board Administration and Governance	10,308,432	10,901,450
	SCHOOL FACILITY - OPERATIONS		
	Salaries	15,963,489	16,528,983
	Benefits	5,679,144	5,989,117
	Cafeteria (Maintenance)	14,000	-
	Temporary Accommodations	-	-
	Energy Retro-fit - Debenture Interest Payment	237,474	217,241
	Insurance - Public Liability	540,000	540,000
	Insurance - Fleet, Property and Boiler	90,000	90,000
	LaSalle Public School - Debenture Interest Payment	184,062	163,333
	Maintenance	2,915,380	2,832,180
	Supplies and Equipment - Operations	2,640,152	2,739,720
	Utilities (Operations)	7,241,114	7,430,398
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,985,163	1,026,067
	Sub-total School Facility - Operations	37,489,978	37,557,039
	SCHOOL FACILITY - HEALTH and SAFETY		
	Committees	135,000	140,000
	Consulting and Testing	33,000	33,000
	Programs	34,000	26,000
	Supplies and Miscellaneous	27,000	19,040
	Training and Professional Development	66,000	77,500
	Sub-total School Facility - Health and Safety	295,000	295,540
1	Total School Facility - Operations	37,784,978	37,852,579

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018**

App	OTHER EXPENSES	2016 - 2017 Approved Budget	2017 - 2018 Draft Budget
	TRANSPORTATION		
	Administration	461,851	440,759
	Regular	8,942,485	9,077,557
	Special Education	1,953,189	1,840,000
	Pelee Island - Secondary	0	78,000
	Furniture & Equipment	7,500	10,490
1	Total	11,365,025	11,446,806
	ADULT, CONTINUING EDUCATION, SUMMER SCHOOL		
	Salaries	842,086	964,429
	Benefits	93,966	109,967
	Other Direct Costs (Supplies/F & E)	72,550	73,040
1	Total	1,008,602	1,147,436

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App	MISCELLANEOUS GOVERNMENT GRANTS	2016 - 2017 Approved Budget	2017 - 2018 Draft Budget
	Invest (Windsor & Leamington)	153,750	155,272
	LINC (Language Instruction for New Canadians)	295,710	268,964
	Employment Services (Windsor & Leamington)	3,728,154	3,746,696
	Summer Career	20,000	20,000
2	Total	4,197,614	4,190,932

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App	Location	Description	Elementary	Secondary	Total
	<u>CAPITAL - PROJECTS</u>				
	<u>BOILER SYSTEM UPGRADES</u>				
	Various Schools	Upgrade boiler rooms	150,000	150,000	
		Sub-total Boiler System Upgrades	150,000	150,000	300,000
	<u>ELECTRICAL UPGRADES</u>				
	Various Schools	Security and Fire Alarm upgrades	100,000	100,000	
	Various Schools	Hand dryers, exterior and interior lighting	286,020	286,021	
		Sub-total Electrical Upgrades	386,020	386,021	772,041
	<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	300,000	300,000	
		Sub-total Paving	300,000	300,000	600,000
	<u>ROOFING</u>				
	Various Schools	Roof Repairs	862,071	500,000	
		Sub-total Roofing	862,071	500,000	1,362,071
	<u>STRUCTURAL UPGRADE & OTHER</u>				
	Various Schools	Bus Bays	60,000	-	
	Various Schools	Accessibility Retro-fits	50,000	50,000	
	Various Schools	Door Upgrades - Exterior/Interior	50,000	150,000	
	Various Schools	Floor/Ceiling Tiles	264,259	200,000	
		Sub-total Structural Upgrade & Other	424,259	400,000	824,259
3		TOTAL CAPITAL - PROJECTS	2,472,350	2,336,021	4,808,371
	<u>CAPITAL - OPERATING</u>				
	<u>GENERAL PROJECTS</u>				
	Various Schools	Consultant Fees	50,000	50,000	
	Various Schools	Painting - Various	50,000	37,929	
	Various Schools	School Projects - Minor	196,000	70,000	
1		TOTAL - CAPITAL - OPERATING	296,000	157,929	453,929
		TOTAL CAPITAL - PROJECTS and OPERATING	2,768,350	2,493,950	5,262,300
	<u>ENERGY PROJECT</u>				
		Write-off re energy project - Principal	332,437	221,625	554,062
		Write-off re energy project - Interest	187,570	125,046	312,616
		TOTAL - ENERGY PROJECT	520,007	346,671	866,678
	GRAND TOTAL: CAPITAL - PROJECTS, OPERATING & ENERGY		3,288,357	2,840,621	6,128,978