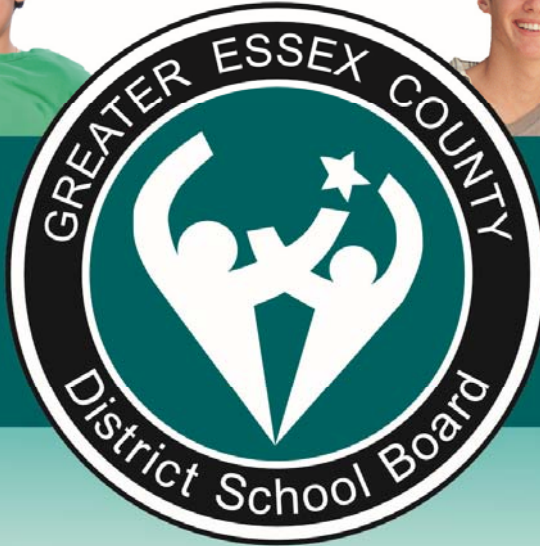


We have **BIG** plans



*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](http://www.publicboard.ca)

## 2018-2019 Budget

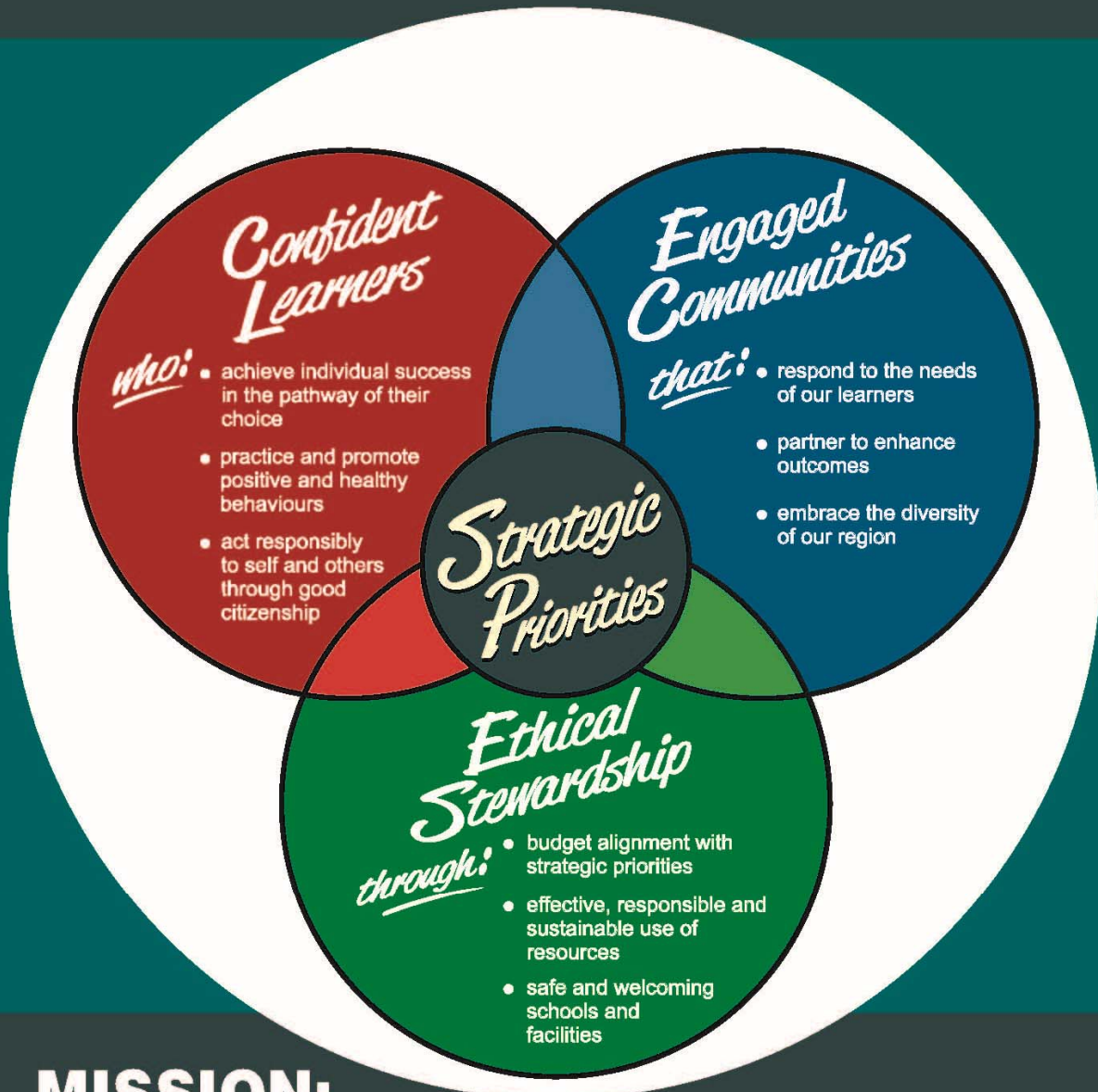
Approved June 19, 2018



# 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

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Dave Taves  
Town of Leamington, Pelee Island

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Liam Bannon  
Student Trustee - City

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Mikayla Bondy  
Student Trustee - County

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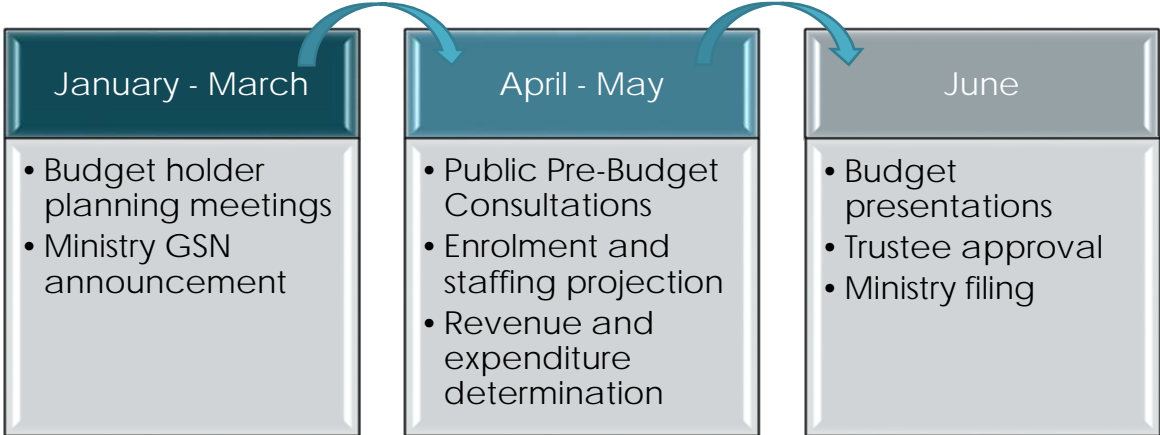
## 1.2 Administration

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
Jeff Hillman	Superintendent of Education – School Effectiveness/Parent Engagement
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 – Student Well-Being (Safe Schools, Equity, Healthy Schools, Mental Health)

# 1.3 Budget Process & Format

The preparation of the 2018-19 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 2018-19 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%.
  - The Teacher Qualifications and Experience Allocation and the Early Childhood Educator Qualifications and Experience Allocation will recognize grid movement on September 1, 2018.
  - 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 during 2017-18. Although it was expected that all employee groups would transition in 2016-17, the process continued to be delayed. It is expected that the remaining employee groups will join the EHLTs before the end of the 2017-18 fiscal year. The GSN includes a government contribution and stabilization funding amount of \$2.9 million (\$2.4 million in 2017-18) to assist with the enhancements and increased costs of the EHLTs. Further delays in implementation could result in additional one-time costs in the 2018-19 year 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, educational support staff (ESS) and casual custodians



represents \$10.7 million in the 2018-19 budget (\$10.9 million in 2017-18). 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 2018-19
  - Any of the 11 sick days allocated in 2017-18 that are not used may be carried over to 2018-19; these carry-over days can only be used for the purposes of topping up the Short Term Leave and Disability Plan (STLDP)
  - STLDP days (120 days in total) for illness that are being paid at 90% of an employee's annual salary
  - The provincial agreements provide paid sick days to occasional teachers and ESS staff which presents additional unfunded costs to the Board
- Special Education expenses exceed the grant by \$4.0 million (\$3.2 million in 2017-18)
  - 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 2018-19 budget anticipates that there will be 8.0 students (7.0 in 2017-18) funded at this reduced rate.
  - Capital – Aging infrastructure could result in significant unforeseen expenditures.

## 1.5 Major Policy & Funding Changes and Financial Impact

In April, the Ministry released their annual memorandum to provide school boards with details surrounding the 2018-19 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 changes reflects investments in special education to support students with extraordinarily high needs.

- 1) In order to address waitlists for assessments and increasing services, the Ministry announced funding for a multi-disciplinary team (MDT) for all boards. \$785,000 of funding is provided to the Board to build capacity and provide direct support to

students with special education needs in recognition of the increase in demand for service. This additional funding supports the Board's current Special Education structure and offsets a portion of the deficit in this area.

- 2) The Ministry also announced an increase in the SIP (Special Incidence Portion) allocation which provides the Board with \$66,000 to support staffing costs associated with addressing the health and safety needs of these students and others in their school.
- 3) Starting in 2018-19, the Autism Supports and Training Allocation that was previously provided in an EPO is included in the GSN as part of the Behavioural Expertise Amount (BEA) titled Applied Behaviour Analysis (ABA) Training Amount; funding for ABA Training is consistent with the prior year.



Another key change for 2018-19 is additional support to prepare Grade 7 and 8 students for high school and beyond. Approximately \$1.1 million is being provided to the Board in 2018-19 to increase staffing support (guidance teachers) to prepare students for their academic transition to high school. This support is equivalent to a reduction of the current student-to-guidance teacher ratio in Grades 7 and 8 to match the secondary ratio.



There is \$193,000 of additional funding in 2018-19 for demographic and growth adjustments through the Diversity in English Language Learners (DELL) component (formerly Pupils in Canada component) of the English as a Second Language (ESL). The DELL component uses 2016 census data as a proxy measure of ESL need for pupils who are not recent immigrants, but whose language spoken most often at home in neither English nor French.



This is the second year of a four year phase-in of the funding impacts of the new School Foundation Grant (SFG) definition of a school based on campus, introduced in 2017-18. A campus being defined as property or properties owned, leased or rented by a school board that are linked by a contiguous property line. Previously, 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 (2) school locations out of the four (4) qualified for SFG funding prior to the change. 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 50% of the additional funding is provided in 2018-19; an increase of \$84,000 compared to the prior year.



The International Students Program continues to grow in 2018-19. A 56 ADE increase is budgeted compared to the prior year budget resulting in additional revenues of \$821,000.



In 2018-19, the cost update adjustment in the Student Transportation Grant will be increased from 2% to 4% to help boards manage increased costs. As in previous years, this update will be netted against a school board's transportation surplus. Due to rising transportation costs, the Board will receive an additional \$337,000 in cost update funding for 2018-19.



The Indigenous Studies Allocation is based on the number of qualifying courses. In 2018-19, all grade 11 English course offerings will have an indigenous component and qualifying for funding in this area. As a result, the Indigenous Education Allocation is \$617,000 higher than the prior year. Note: the Board continues to use this funding exclusively to support the implementation of programs under the framework.



Total EPO revenue is budgeted to increase by \$388,000 as detailed below:

EPO Description	\$ Increase / (Decrease)
Mental Health Workers in Schools – New for 2018-19	\$385,000
Highly Skilled Workforce Strategy – 2nd year (announced post-budget in 2017-18)	185,000
Innovation in Learning Fund – 2nd year (announced post-budget in 2017)	108,000
Well Being: Safe Accepting and Healthy Schools and Mental Health – Increase	75,000
Preparation for Cannabis Legislation	37,000
Autism: Supporting Transition to the New Ontario Autism Program – a two year funded initiative ending in 2017-18	(140,000)
Professional Development – Amount for ETFO Education workers as a result of labour negotiations – Moved to GSN Local Priorities	(118,000)
Early Years Leads Program – Moved to GSN	(91,000)
Autism Supports and Training – Moved to GSN	(53,000)
	<b>\$388,000</b>

In 2018-19, the Implementation of the 2017-19 Central Labour Agreements continues. Salary increases in 2018-19 are funded by a 1.5% increase in salary benchmarks throughout the GSN for teaching and non-teaching staff. A one-time lump sum payment of 0.5% of salary benchmarks and corresponding funding does not continue in 2018-19.

Inflation increases to the base funding for the provincial benefits trusts is provided for in 2018-19 funding to reflect the cost of providing benefits. As a result of the 2017-19 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

continues to be used to hire teachers and education workers. LPF funding for the Board in 2018-19 is \$3.94 million (\$3.76 million in 2017-18).

As announced in 2017-18, the government has made a commitment to invest in reducing large classes in FDK and Grades 4 to 8. Beginning in 2018-19, the FDK cap is being reduced to a maximum class size of 29 students. Up to 10% of FDK classes can reach up to 32 students if certain exceptions are met. Boards will still be required to maintain a board-wide average FDK class size of 26.0 or lower. Boards must reduce its Grade 4-8 maximum class size average to 24.5 within five years. The Board is currently in compliance with this class size requirement and will continue to be for 2018-19.

Generally, the additional funding provided in the GSN as a result of the labour agreements is offset by an increase in associated costs.

New for 2018-19, the Program Leadership Allocation (PLA) is being introduced within the School Board Administration and Governance Grant. This allocation is comprised of six lead positions that were previously funded through other allocations within the GSN or through EPO. These leads are as follows:

- Mental Health Leaders
- Technology Enabled Learning and Teaching (TELT) Contacts
- Indigenous Education Leads
- Student Success Leads
- School Effectiveness Leads
- Early Years Leads

The PLA is enveloped in that the funding must be spent globally on leads' salary, benefits, travel and professional development.

The Trustee Honoraria base amount increases by \$400 in December 2018.

Beginning in 2018-19, the New Teacher Induction Program (NTIP) will be expanded to newly-hired long-term occasional teachers (LTOs) in positions of 80 days or more. In addition, boards will also be given the flexibility to use the NTIP Allocation to support any new teacher who falls outside of the NTIP required definition within their first five (5) years of employment.

The Board Action Plan (BAP), which is part of the Indigenous Education allocation, will be enveloped in 2018-19. This does not change budgeting, as the Board continues to use this funding exclusively to support the implementation of programs under the framework.

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

## 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 provided the Board with an additional 6 years to the amortization period for post-retirement benefit liabilities. The additional 6 years results in an expense for compliance purposes in the amount of \$1.5 million in each of the next 10 years (instead of \$2.9 million in each of the remaining 4 years). As at August 31, 2017 the liability for post-retirement benefits is \$16.1 million. The projected liability at the end of the 2018-19 year is \$13.2 million and 9 years of amortization remain.

### Retirement Gratuity Liability

The retirement gratuity liability of \$16.7 million must be managed within compliance over the Estimated Average Remaining Service Life (EARSL) of eligible employees (4.9 years for 2018-19) resulting in an annual \$3.4 million expense for compliance purposes.



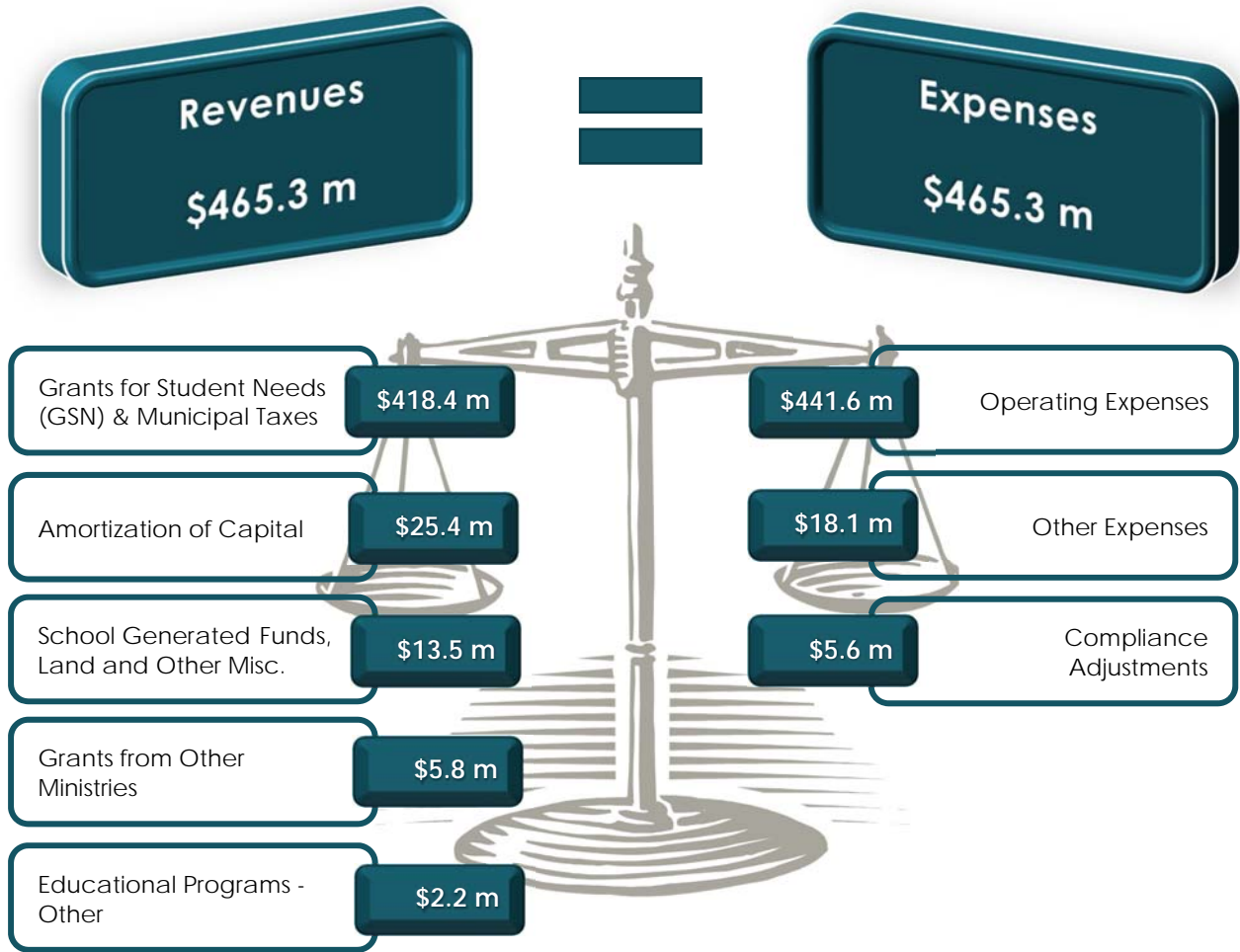
## 2 Financial Overview

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- 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 2018-19 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 24,413 ADE (23,931 in 2017-18 budget) representing an increase of 482 ADE.

### Secondary

Projected secondary enrolment for the grant calculation is 11,640.5 ADE (11,423 in 2017-18 budget) representing an increase of 217.5 ADE. This excludes students over the age of 21 and high credit enrolment.

### Overall Comments

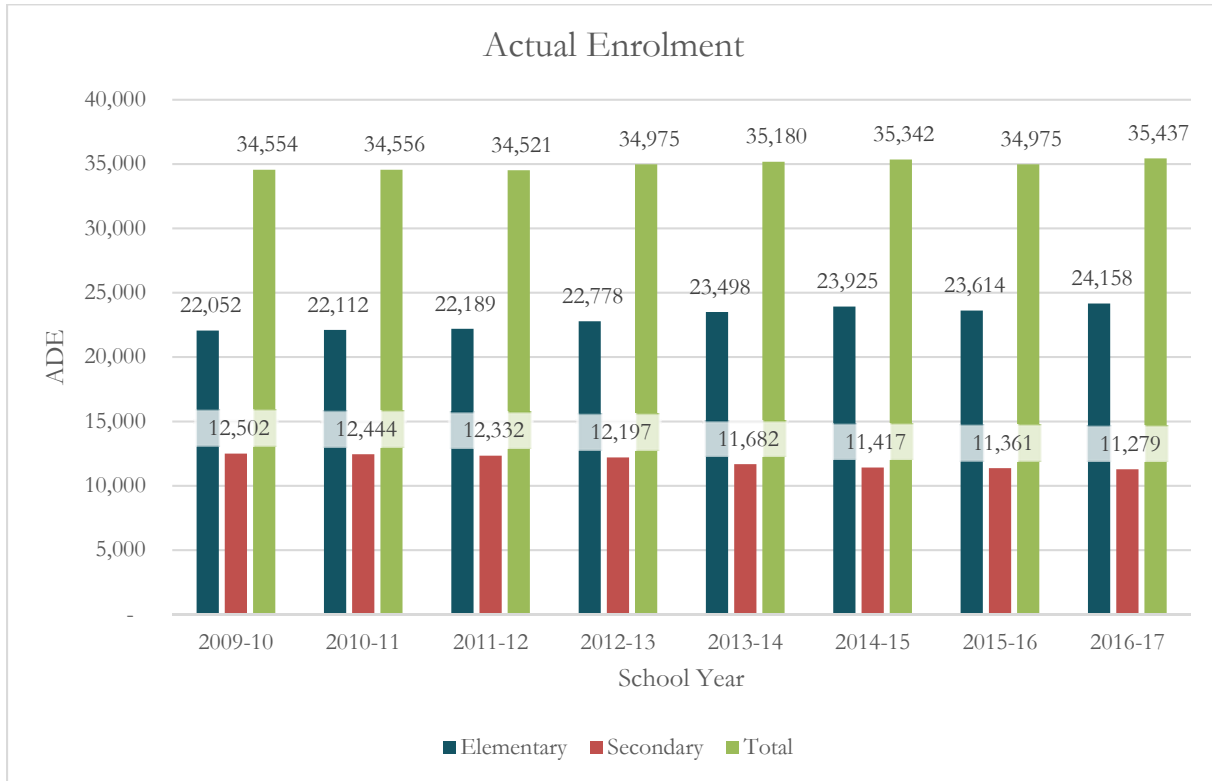
The above projected enrolment amounts include 13 (12 in 2017-18) elementary and 137 (82 in 2017-18) secondary VISA students who generate tuition revenue of \$1.9 million (\$1.1 million in 2017-18). The secondary projection includes 30 ADE Independent Study pupils (30 ADE in 2017-18). A Ministry enrolment audit in 2015 resulted in a reclassification of certain regular secondary day school ADE to Independent Study ADE.



In elementary, of the 482 ADE increase, 385 ADE is in grades 4 to 8. When compared to actual October 2017 figures that were presented in the 2017-18 revised budget, a slight decrease of 100 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	2014-15 Budget	2015-16 Budget	2016-17 Budget	2017-18 Budget	2018-19 Budget	Difference 2017-18 vs 2016-17
<b>Elementary</b>	23,647.0	23,503.0	23,477.0	23,931.0	24,413.0	<b>482.0</b>
<b>Secondary</b> (includes high credits, > 21 years and VISA) *	11,390.0	11,419.0	11,245.0	11,430.0	11,648.5	<b>218.5</b>
<b>Total</b>	<b>35,037.0</b>	<b>34,922.0</b>	<b>34,722.0</b>	<b>35,361.0</b>	<b>36,061.5</b>	<b>700.5</b>

\* 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, 7.0 high credits in 2017-18 and 8.0 high credits in 2018-19

NOTE: Difference in total enrolment for 2018-19 vs. 2017-18 Revised Estimates is 69.3 ADE

## 2.2 Changes in Revenue Allocation

There were major shifts in grants in 2006-07 that continue for 2018-19. 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.

As a result of the 2017-19 labour negotiations, the Ministry established a Local Priorities Fund (LPF) to address a range of priorities. The LPF continues to be used to hire teachers and education workers. In total, 36.7 FTE have been budgeted in 2018-19 using the LPF; this is consistent with the prior year.

Overall staff complement has increased by 128.3 FTE compared to prior year budget as detailed on the following page.

Staff	2018-19	2017-18	Change	Comment
Elementary Teachers	1,516.2	1,462.2	54.0	Increase in enrolment and compliance with class size requirements by school as set out in the Collective Agreement and the Education Act. Includes 8.0 FTE grade 7 & 8 guidance teachers.
Secondary Teachers	797.2	785.3	11.9	Increase in enrolment and includes 5.0 FTE Special Assignment Teachers previously included in the Consultants category.
Early Childhood Educators (ECEs)	157.0	149.0	8.0	Adjustments to meet class size requirements. Current year complement is as follows: FDK (152) and EarlyON Centres (5)
Educational Assistants (EAs)	277.0	248.0	29.0	Increase in student needs compared to the prior year.
Professional and Other Educational Support Staff	305.6	292.6	13.0	Increase of 5.0 FTE Developmental Service Workers (DSWs) and 1.0 FTE Support Worker for the Deaf and Hard of Hearing (SWDHH) for increased student needs. Increase of 5.5 FTE Social Workers (3.5 FTE using new Mental Health Workers EPO). Increase 1.0 FTE Behavioural Analyst. Increase of 1.5 FTE Indigenous Support Workers. Increase of 1.0 FTE School Operations Technician. Increases offset by 1.0 FTE Mental Health lead position reclassified to Board Administration & Governance and a decrease of 1.0 FTE Community Development Officer.
Consultants	42.5	45.0	(2.5)	Increase 1.0 FTE Consultant using new Experiential Learning EPO. Increase 0.5 FTE Secretary to support the Supervised Alternative Learning (SAL) program. Reclassification of 4.0 FTE PLA positions to Board Administration line.
Principals	69.0	70.0	(1.0)	Decrease 1.0 FTE Elementary Principal for closure of Mill St. Public School.
Vice-principals (Without Agency School Vice-principal)	44.8	39.6	5.2	Increase of 5.5 FTE Elementary Vice-principals offset by a 0.3 FTE secondary decrease.
Clerical – Schools including Continuing Education	140.7	137.6	3.1	Increase in clerk hours due to increased enrolment (2.6 FTE Elementary Clerks) and Increase of 0.5 FTE Continuing Education Secretary (added in 2017-18 Revised Budget).
Facility Services	283.5	282.4	1.1	Increase 1.0 FTE Energy Officer using energy savings and net increase of 0.1 FTE Custodian.
Board Administration and Governance (including Trustees)	86.0	80.0	5.0	Increase 1.0 FTE HR Attendance Management Officer. Increase 4.0 FTE PLA positions reclassified from the Consultants category.
Other Professional*	47.5	47.0	0.5	Increase 0.5 FTE Grants Clerk (Employment Services).
<b>TOTAL</b>	<b>3,767.0</b>	<b>3,638.7</b>	<b>128.3</b>	



\* Decreased 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 2018-19. 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. Additional increases in Supervisory Officers and the Director's wages as a result of an executive compensation review are offset by additional Ministry funding. Salary grid movement is effective September 1, 2018.

Non statutory benefits provided by the EHLTs (health, life, dental) have been budgeted based on the contribution rate established by each respective trust. In 2017-18 a \$1.0 million contingency was included as additional benefit costs due to the uncertainty surrounding benefit assumptions and rates. No benefit contingency has been budgeted for 2018-19.

Other non-statutory benefits (CPP, EI, EHT, OMERS, WSIB, LTD) have been budgeted at the projected rates for 2018-19 for all active employees and eligible retired employees.

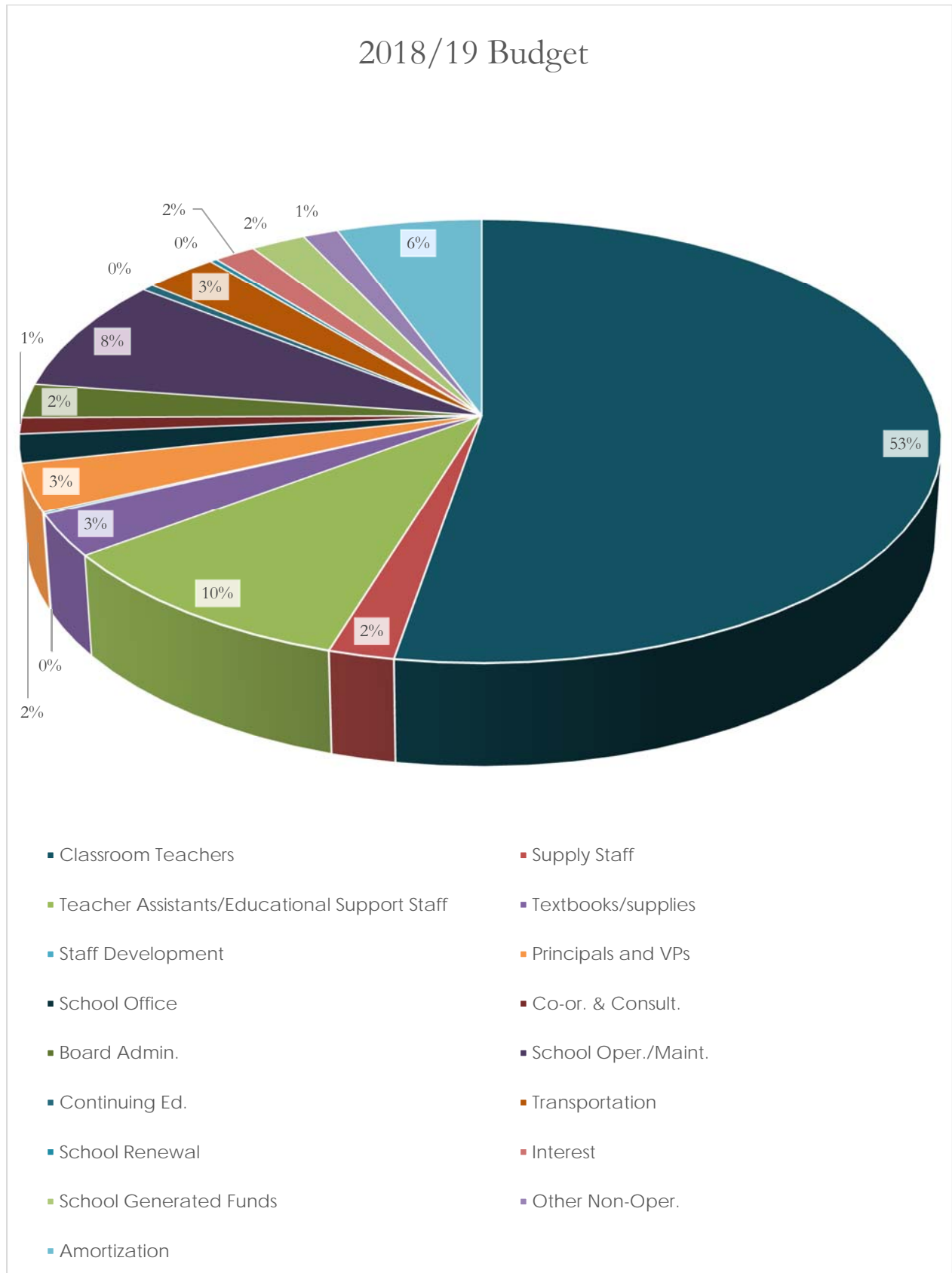
- The Health Tax benefit remains at 1.95% of salaries.
- There are slight rate increases budgeted for CPP and EI.
- The OMERS rate remains unchanged from the current rate.
- A large benefit for payment of leave for 6 weeks after childbirth (less E.I. payments collected by the employee) is included for \$1,118,500 (\$1,318,500 in 2017-18).
- 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 15% resulting in an additional expenses of \$224,000.

The Board approved kilometer rate is consistent with the prior year (\$0.54 per kilometer) and is similar to 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



## 3.1 Classroom Expenses

### 3.1.1 Teachers (Appendix 6)

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

The two-year extension agreements to the current 2014-17 collective agreements provide teaching staff with a 1.0% grid increase effective September 1, 2018 and an additional 1.0% grid increase effective February 1, 2019. Also for 2018-19, teachers are eligible for grid movement on September 1, 2018. The net impact of grid increases and grid placement for elementary and secondary teachers represents additional cost of \$687,000 (i.e. average salaries are slightly higher in 2018-19 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 65.9 FTE teachers (54.0 FTE elementary and 11.9 FTE secondary) is attributable to increased enrolment and meeting class size requirements. This represents an increase of approximately \$6.2 million in teacher salary. Salaries have been reduced by \$1.0 million as a one-time lump sum payment of 0.5% of salary benchmarks does not continue in 2018-19.

The Local Priorities Fund (LPF), established in 2017-18 continues to fund 17.7 Full Time Equivalent (FTE) teaching positions (11.0 FTE Elementary and 6.7 FTE Secondary). Of the 17.7 FTE positions, 9.5 FTE are Special Education related positions.

An increase in benefit costs of \$2.0 million is the result of increased staff and higher benefits rates.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$2.4 million expense in 2018-19 (\$2.4 million in 2017-18).

### **3.1.2 Occasional Teachers (Appendix 1)**

Occasional teacher costs have decreased approximately \$167,000 to better reflect the actual costs incurred. The Board hopes to be able to decrease this expense in 2018-19 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 \$2.5 million budget to budget.

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

An increase of 8.0 FTE Early Childhood Educators (ECEs) is a result of increased enrolment and class size requirements and represents a salary increase of \$370,000.

Changes in staffing related to student needs resulted in an increase of 29.0 FTE Educational Assistants (EAs), 5.0 FTE Developmental Service Workers (DSWs), 1.0 FTE Support Worker for the Deaf and Hard of Hearing (SWDHH) and 1.0 FTE Behavioural Analyst. 5.5 FTE Social Worker positions were created of which 3.5 FTE are funded by the new Mental Health Workers in Schools EPO. An increase of 1.5 FTE Indigenous Liaise Support Workers were budgeted through an increase in the Indigenous Education funding allocation. Also, 1.0 FTE School Operations Technician was added to the ITS Department as a resource for school secretaries and the Mental Health Lead 1.0 FTE position was reclassified to the Board Administration and Governance under the Program Leadership Allocation (PLA). These changes resulted in an increase of expenses of approximately \$1.4 million excluding benefits.

Salaries have been reduced by \$115,000 as a one-time lump sum payment of 0.5% of salary benchmarks does not continue in 2018-19.

The Local Priorities Fund (LPF), established in 2017-18, continues to fund 14.0 FTE positions. 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.

Additional increases relate to an increase in salaries due to the provincial extension agreements. The net impact of grid increases and grid placement for Education Support Staff (ESS) results in \$216,000 of additional expenses.

\$247,000 is budgeted for additional Part-Time School Aides (PTSA) support and is a direct result of an increase in minimum wage.

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

An increase in benefit costs of \$350,000 is the result of increased staff and higher benefits rates.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$102,000 expense in 2018-19 (\$102,000 in 2017-18).

#### **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 – An increase of \$100,000 has been budgeted for Board Initiatives – Other, to be determined by the Director, and an additional \$125,000 has been budgeted for the Board Initiatives - International Baccalaureate (IB) program at Riverside Secondary School and Leamington District Secondary School.

Curriculum and Learning Materials – An increase of \$40,000 has been budgeted for Central Public School and Marlborough Public School French Immersion



textbooks and materials. This line also includes an increase of \$37,000 for expenses related to the Newcomer Reception Centre.

Equity and Inclusion Education - Staff – An increase of \$20,000 has been budgeted for Equity and Inclusion Education (EIE) for staff.

LOG – Pathways to Success – Academic – A decrease of \$121,000 has been budgeted which represents a reclassification to the Teacher Consultant line for 1.0 FTE Student Success Consultant.

Media Centre – A decrease of \$76,000 has been budgeted for the Board's share of rental costs of the Civic Centre.

Safe Schools – An increase of \$44,000 has been budgeted for the Restorative Justice program.

School Information Technology Support (ITS) – A slight increase is budgeted in this line. There is an increase of \$17,000 budgeted for the final transition and implementation to the new accounting software system (Sparkrock). Professional development for ITS staff has increased by \$12,000.

School Support – The total school support budget is consistent with the prior year and totals \$1.2 million for 2018-19. \$90,000 has been budgeted for continued implementation of the reading intervention initiative known as Lexia/Empower, consistent with the prior year. Included in these expenses are enveloped amounts for the following programs: Literacy and Numeracy, Specialist High Skills Major (SHSM) and Ontario Focused Intervention Program (OFIP). \$25,000 has been budgeted in 2018-19 for a new Conscious Classrooms initiative aimed at making the classroom more calm and comfortable for students with autism and other developmental disabilities.

Radio Licenses – A recent regulation requires that an annual license fee be paid for all two-way radios used in the schools. \$30,000 has been added to the 2018-19 in order to be in compliance with Innovation, Science and Economic Development Canada (ISED).

Special Education – Special Equipment Amount (SEA) grants have slightly increased by approximately \$44,000. The increase relates to an increase in the

SEA Claim Based Amount and an 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 \$56,000 (\$52,000 in 2017-18). 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.

Student Support - \$50,000 has been budgeted to support the new grade 7 and 8 guidance initiative and is partially offset by decreases in other supplies accounts.

Urban and Priority Schools – Additional supplies of \$57,000 are budgeted consistent with an increase in funding.

School Allocation (school budgets) – There were no changes in the formula to calculate school budgets in 2018-19. An overall increase of \$60,000 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. An increase of \$78,000 is budgeted for 2018-19 and represents:

- A \$20,000 decrease in School Effectiveness staff development – funding to support staff development was removed from the funding model. However, given the importance of this initiative, \$70,000 is budgeted in 2018-19 (\$90,000 in 2017-18);
- An increase of \$29,000 for Special Education needs;
- An increase of \$19,000 in NTIP which is offset by funding as more teachers qualify for this funding compared to the prior year (funding is based on teachers with 2 years or less experience);
- \$50,000 was added to the Indigenous staff development budget as more funding is available through the Indigenous Education Allocation.

## 3.2 Non-classroom Expenses (Appendix 9)

### 3.2.1 Principals and Vice-Principals

Total salaries are budgeted to increase by approximately \$775,000 budget to budget. Salary increases total \$443,000. An increase of 5.5 FTE Elementary Vice-principals, a decrease of 0.3 FTE Secondary Vice-Principals and a decrease of 1.0 FTE Elementary Principal (Mill Street Public School) is budgeted. Grid increases account for \$332,000 of additional expenses

An increase in employee benefits of \$61,000 is budgeted due to increased staffing and benefit rates.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$548,000 expense in 2018-19 (\$558,000 in 2017-18).

### 3.2.2 School Secretaries

Elementary clerks increased 2.6 FTE to support an increase in elementary enrolment. These staffing changes along with increased salary costs due to the extension agreements result in additional expenses of \$196,000.

Local Priorities salary and benefit expenses for Canadian Union of Public Employees (CUPE) Local representing 5.0 FTE positions continues to be budgeted to reflect the funding received.

An increase in employee benefits of \$49,000 is budgeted due to increased salaries and benefit rates.

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 \$148,000 expense in 2018-19 (\$147,000 in 2017-18).

### 3.2.3 Teacher Consultants

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

Salaries are budgeted to decrease \$278,000 due to a reclassification (decrease) of positions to the Board Administration and Governance under the Program Leadership Allocation (PLA) offset by an increase of 0.5 FTE Secretary to support the Supervised Alternative Learning (SAL) program and changes to grid position and increased wages.

Benefits are budgeted be consistent with the prior year; increased benefit rates are offset by a decrease in benefits due to a decrease in salaries.

## 3.3 Other

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

Total costs in this area have increased \$0.1 million budget to budget. Some of the notable changes are discussed in this section.

#### Trustees

Salaries and benefits have increased \$7,000 to account for an increase of \$400 in the Honoraria base amount effective December 1, 2018 and to reflect actual costs. Professional Development has been increased to \$4,000 per Trustee (\$3,000 in 2017-18) and \$3,000 for each Student Trustee (\$1,500 in 2017-18). Also, as 2018-19 is an election year, an amount of \$1,600 has been budgeted for additional professional development.

#### Director and Supervisory Officers

The increase of \$494,000 in salaries represents an increase in the wage rate for the Director and Supervisory Officers as a result of an executive compensation review and a reclassification of Supervisory Officer wages from the Teacher Consultants line for the Program Leadership Allocation (PLA). Also, a 1.5% increase as a result of an increase in the benchmark funding is included. Benefits have increased as a result of the increase in salaries and higher benefit rates.

### Board Administration

Salaries have decreased by \$151,000. Local Priorities funding for non-bargaining positions in the amount of \$553,000 has been applied to the existing staff complement to reduce wage costs in this area. This reduction is offset by wage increases (1.5% benchmark increase) and impact of grid placement. Changes to staffing for Board Administration consist of an increase of 1.0 FTE Attendance Management Officer. Also, lead positions under the Program Lead Allocation (PLA) have been reclassified from the Teacher Consultants line resulting in an increase in salaries. Benefits are budgeted to increase \$58,000 based on the staffing changes and increased benefit rates.

Legal expenses have been reduced by \$25,000 and reallocated 'Other Expenditures'.

In the Supplies and Equipment line, one-time costs of \$300,000 for the implementation of a new accounting software system (Sparkrock) have been removed and replaced with \$237,000 of expenses for network switches and wireless access points as part of a 5 year infrastructure improvement plan. \$30,000 has been budgeted for software to support scheduling of interviews and the management of internal applications.

Consistent with the prior year are budgeted expenses equal to the funding received for the Management Information for Student Achievement (MISA) Local Capacity program.

The Ontario Public School Boards Association (OPSBA) fee of \$68,000 (\$68,000 in 2017-18) 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 2017-18) 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 \$644,000 expense in 2018-19 (\$648,000 in 2017-18).

### School Facilities – Operations

Change to staffing include an increase of 1.0 FTE Energy Officer. The salaries line includes a budget of \$1.1 million (\$1.1 million in 2017-18) for casual custodian replacement costs. An additional \$180,000 in salaries is included for increases in grids and grid positions net of a reduction of lump sum payments that no longer continue in 2018-19.

Benefits have increased as a result of additional Long Term Disability cost as well as increased benefit rates.

A decrease in utilities expenses of \$466,000 is included in the budget as a result of overall efficiencies being realized from the installation of lighting, boilers, roof tops, etc. EcoSchools continues to function at a high level in the schools to achieve additional savings.

Insurance expenses have been reduced by \$100,000 to reflect the actual cost of insurance net of annual Ontario School Boards' Insurance Exchange (OSBIE) rebates. This decrease is included in the Supplies and Equipment – Operations line.

In 2018-19, the Ministry is providing a 2% funding increase to the non-staff portion of the School Operations Allocation benchmark to assist boards

## Ongoing Funding Issue – School Facilities

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

in managing the increase in commodity prices (energy, facility insurance and other costs).

In 2010-11 the Ministry introduced an allocation to address the estimated annual cost of temporary accommodation. This approach continues in 2018-19 resulting in funding in the amount of \$510,000 (\$630,000 in 2017-18) 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 purchases expenses have been budgeted in the capital budget to directly offset the funding provided.

Under the new model of funding, only 4 schools qualify for enhanced top-up (Harrow Public School, Pelee Island Public School, Centennial Central Public School and East Mersea Public School). The enhanced top-up formula provides the Board with \$247,000 for school operations (\$253,000 in 2017-18).

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 2018-19 (\$1.0 million in 2017-18).

#### 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 \$395,000 (\$295,000 in 2017-18). An increase has been budgeted for committee meetings and additional training.

### 3.3.2 Amortization

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*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.*

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*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 \$510, 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 New Northshore French Immersion Public School, New Giles Public School, Roseland Public School Addition and a new Kingsville K-12 school.
- Full Day Kindergarten projects
- School Condition Improvement projects
- Greenhouse Gas Reduction projects



### Debt Charges from Renewal

This represents the interest expense for 2018-19 on the debenture for Better Schools Initiative (energy project). The principal payment is a balance sheet item.

## 3.4 School Facility Renewal (Appendix 13)

Between 2015-16 and 2018-19, the Ministry has allocated an additional \$40 million each year to the School Renewal Allocation (SRA). For 2018-19, this additional \$40 million has been absorbed into the benchmark; these funds have been allocated in proportion to a school board's relative share of provincial SRA funding for the 2018-19 school year. This funding has been split with 40% of the funds allocated towards operating/maintenance type expenditures (e.g. painting) and the remaining 60% of the funds allocated towards expenditures that are capital in nature (e.g. roof repair, accessibility enhancements, portable repair). While the additional operating / maintenance funds can be put towards capital investments, the additional capital funds cannot be put towards operating / maintenance items. Our Board receives \$6.2 million in renewal funding in 2018-19 (\$6.1 million in 2017-18). In the current year, \$4.8 million has been allocated to capital projects and \$1.4 million to operating projects.

The total amount in the operating budget (expense) and the capital budget equals the grant allocation, which is inadequate to meet the Board's real requirements in this area. Since most projects will be done in the summer of 2019, there may be a need to re-prioritize these projects as needs emerge in the spring of 2019.

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 (\$6.2 million), only \$1.4 million is permitted to be spent on non-capital or operating expenditures. As a result of efforts to reduce the capital deficit a smaller portion (\$411,000 for 2018-19) of this amount will pay for the Better Places and Energy projects that were unfunded by the Ministry compared to the prior year (\$867,000). This leaves a larger portion (\$1.0 million) available for operating expenditures.

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

## 4 Transportation (Appendix 11)

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### 4.1 Grants

To help boards manage increased costs, the Student Transportation Grant is increasing by 4%. This increase, after it is netted against the Board's transportation surplus, results in a \$337,000 increase in funding in this line.

As the Board is projecting an increase in enrolment, an additional \$205,000 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 \$1.9 million primarily due increased enrolment and increased operator costs as a new 5 year contract was recently negotiated with the busing companies.

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

## 5 Other Revenue & Expenses (Appendix 2)

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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 April of 2018 the Ministry of Education announced the 2018-19 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 and other revenue includes:

<b>Adult English as a Second Language (ESL)</b>	Funded by MCIIT. Enrolment in the program is expected to be consistent with the prior year.
<b>Community Use of Schools</b>	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.
<b>Focus on Youth Summer Programs</b>	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.

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<b>French as a Second Language (FSL)</b>	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.
<b>Highly Skilled Workforce Strategy</b>	This EPO provides funding to support the implementation of the Highly Skilled Workforce Strategy K-12. This funding supports a dedicated Leader in Experiential Learning (i.e. a consultant) as well as enable the expansion of experiential learning opportunities and professional learning.
<b>Innovation in Learning Fund</b>	This fund aims at fostering greater innovation in learning and teaching to support the development of global competencies (i.e. transferrable skills) in students. Funding is provided for innovation projects and professional development for educators with a focus on transferrable skills.
<b>Literacy/Numeracy Grant</b>	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.
<b>Mental Health Workers in Schools</b>	Beginning in 2018-19, the Ministry has created this new investment with the purpose of hiring regulated health professionals with specialized training in mental health to address the increasing need to support students who have mental health concerns. 3.5 FTE Social Worker positions are funded by this EPO.
<b>Miscellaneous Government Grants</b>	This reflects MAESD, IRCC and MCIIT funded programs provided by our Board. These programs are delivered throughout the school year and include employment services to help people in Windsor and Essex County find work. Another

	service is providing assessments for adult English language proficiency.
<b>Miscellaneous Revenue/Discounts</b>	This line includes a budget of \$7,500 for discounts revenue (early payment of invoices), \$15,000 for international student application fees, \$275,000 for various energy rebates, \$300,000 of revenue generated from solar panels on school rooftops and an estimate for additional Ministry funding to support the executive compensation increases.
<b>Ontario Youth Apprenticeship Program (OYAP)</b>	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 an increase of \$36,000 compared to the prior year.
<b>Other Revenue – Continuing Education</b>	Represents fees charged to students for continuing education courses and programs. The budget is consistent with the prior year.
<b>EarlyON Child and Family Centres</b>	Funding for EarlyON 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 2018-19 and the current year budget is based on the prior year allocation. A new model is expected to be established in the near future.
<b>Preparation for Cannabis Legislation</b>	New in 2018-19, this funding will support training for system leaders and the development of targeted resources for school mental health professionals.
<b>Professional Development</b>	As a result of the education sector labour negotiations, this grant was for professional learning for OSSTF early childhood educator staff in 2017-18 only.
<b>Renewed Math Strategy</b>	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 Consultants and the remainder will be directed to professional development. The Board's allocation is consistent with the prior year.
<b>School Generated Funds</b>	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.
<b>Tuition Fees</b>	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 2018-19 and the Board is projecting an \$821,000 increase in tuition fees due to higher international fee paying student enrolment.
<b>Well Being: Safe Accepting and Healthy Schools and Mental Health</b>	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 has increased \$75,000 compared to the prior year.
<b>Other Items</b>	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 Dual Campus High School in Amherstburg.

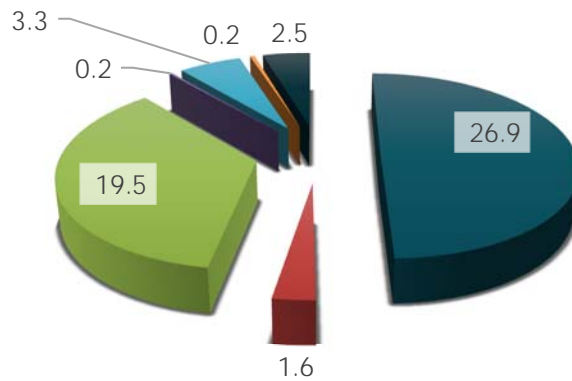
NOTE: The Autism Supports and Training EPO and the Early Years Leads Program EPO were transferred into the GSN in 2018-19. 2017-18 was the last year of the additional Autism EPO to support the transition to the New Ontario Autism Program. For the Unemployed Help Centre, the Board will fund the program entirely.

## 6 Special Education

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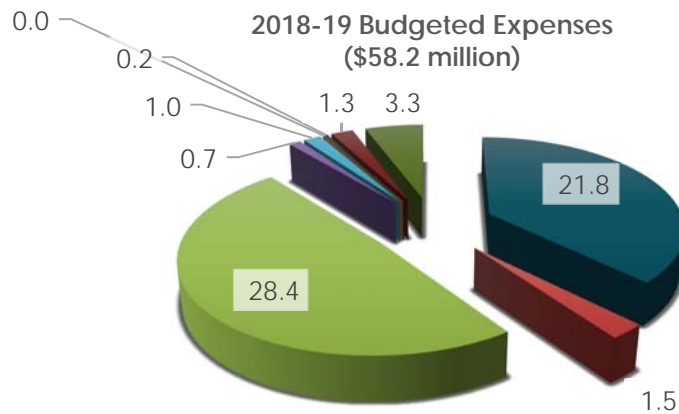
Special Education expenses are greater than the funding allocation by approximately \$4.0 million (\$3.2 million in 2017-18). This information was presented to SEAC (Special Education Advisory Committee) at its June meeting.

**2018-19 Budgeted Revenue  
(\$54.2 million)**



- SEPPA
- Special Education Equipment Amount (SEA)
- Differentiated Special Education Needs Amount (DSENA) (Includes Multi-Disciplinary Teams Funding)
- Special Incidence Portion (SIP)
- Section 23 Facilities
- Behavioural Expertise

**2018-19 Budgeted Expenses  
(\$58.2 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 the special education staff complement from the 2017-18 budget to the proposed 2018-19 budget.

Staff	Staffing Sept. 1, 2017	Staffing Sept. 1, 2018	FTE Increase (Decrease)	Cost/Salaries and Benefits (at average)
<b>Support Staff:</b>				
Education Assistant	248.00	277.00	29.00	1,399,900
Developmental Service Worker (DSW)	110.00	115.00	5.00	306,200
Behavioural Management System Worker (BMSW) / Developmental Management Services Worker (DMSW)	4.00	4.00	-	-
Child Youth Worker (CYW)	55.00	55.00	-	-
Support Worker for the Deaf and Hard of Hearing (SWDHH)	13.00	14.00	1.00	68,400
Social Worker	3.20	3.20	-	-
Psychologist and Speech	19.50	19.50	-	-
Board Certified Behaviour Analyst	-	1.00	1.00	96,900
<b>Sub-total</b>	<b>452.70</b>	<b>488.70</b>	<b>36.00</b>	<b>1,871,400</b>
<b>Elementary:</b>				
Blind & Deaf (Includes 1 Secondary)	9.00	9.00	-	-
Teachers	75.50	73.50	(2.00)	(209,200)
Learning Support Teachers (LST)	62.50	63.00	0.50	52,300
<b>Sub-total</b>	<b>147.00</b>	<b>145.50</b>	<b>(1.50)</b>	<b>(156,900)</b>
<b>Secondary:</b>				
My Achievement Pathway to Success (MAPS) (Westview Freedom / Western SS)	21.00	22.34	1.34	140,300
Administration	3.33	3.33	-	-
STEPS (Skills to Enhance Personal Success) / Community Living	26.67	29.33	2.66	280,600
High Intensity / Transition Room (includes Autism)	1.33	1.33	-	-
Learning Support Teacher (LST)	15.67	15.67	-	-
Program Enhancement (Local Priorities)	3.0	3.0	-	-
<b>Sub-total</b>	<b>71.00</b>	<b>75.00</b>	<b>4.00</b>	<b>420,900</b>
<b>Agency:</b>				
Teachers (includes 1 Principal)	29.00	29.00	-	-
<b>Sub-total</b>	<b>29.00</b>	<b>29.00</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>699.70</b>	<b>738.20</b>	<b>38.50</b>	<b>2,135,400</b>

As a result of the education sector labour negotiations in the prior year, 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. The LPF funding continues for 2018-19 and approximately \$1.9 million is being received to support a consistent level of staffing (23.5 FTE) compared to the prior year.

## 7 Accumulated Surplus – Operating

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The Board has a balanced budget (\$Nil surplus/deficit) for compliance purposes for 2018-19 and therefore there is no impact on the Accumulated Surplus. It is expected that the Board will have \$17.7m 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, 2019.

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

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The Board has Unsupported Capital Spending that is projected to total \$11.6 million at September 1, 2018. 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 \$7.4

million. The remaining **\$4.2 million** represents our total capital deficit at September 1, 2018. The Board makes yearly payments on this capital deficit using in-year grant allocations. For 2018-19, approximately \$0.9 million of funding has been allocated to pay for the interest and amortization relating to these capital assets (\$0.5 million of GSN operations funding and \$0.4 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.

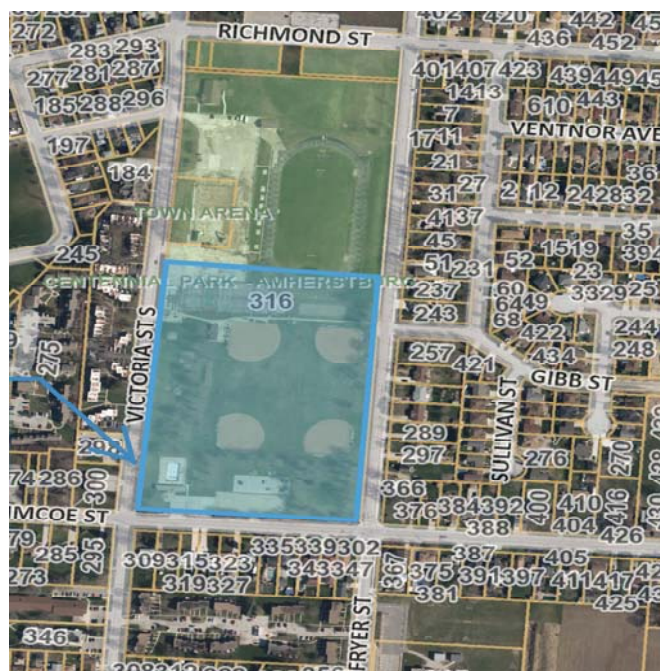
## 9 Capital Budget (Appendix 3)

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 2018-19 are fully funded by Ministry of Education grants.

### 9.1 Capital Priorities – Major Programs (incl. Land)

This represents the construction costs budgeted to be incurred related to the Queen Elizabeth addition, New Kingsville K-12, New Giles PS, New North Shore FI, New Prince Andrew PS, New Dual Campus High School in Amherstburg (Including site prep) and a new Eastwood/Parkview PS.



## 9.2 Full Day Kindergarten (FDK)

The Ministry has approved FDK funding for New Giles PS and New Prince Andrew PS. \$1.3 million has been budgeted in 2018-19.

## 9.3 Greenhouse Gas (GHG) Reduction Fund

GGRF continues for eligible expenditures up to March 31, 2019. The continuation of this initiative will support accelerating the replacement of inefficient equipment with energy-efficient technologies. The amount of funding is \$2.5 million and will be used before August 31, 2018; therefore, it is not included in the 2018-19 budget. 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 Early Years Capital (EarlyON and Child Care)

Child care and new EarlyON funding is being accessed for a retrofit at Essex Public School, an addition at Queen Elizabeth PS, New Giles PS and New North Shore Fl.

## 9.5 Temporary Accommodations

This allocation provides funding to address the estimated annual cost of temporary accommodation in the amount of \$510,000 (\$630,000 in 2017-18). 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.

## 9.6 Minor Capital (IT)

This represents the budgeted amount for classroom computers (\$1,791,000) and other IT capital items. The classroom computers budget has increased approximately \$41,000 (\$1,751,000 in 2017-18). These costs included hardware,

operating software and computer wiring. Electrical wiring costs for computers are in the School Facility Renewal budget.

## 9.7 School Condition Improvement

For 2018-19, \$1.4 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 2016 assessments by the Ministry Condition Assessment Program.

In 2018-19, 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 2018-19 is approximately \$22.7 million. This is \$2.1 million higher than the prior year's budget amount (\$20.6 million in 2017-18). These funds must be used for expenditures that meet the requirement to be capitalized.

## 9.8 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, Queen Elizabeth addition, New Eastwood/Parkview PS and SCI. The short term interest incurred is funded by grants

# 10 Cash Management Strategy

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As of September 1, 2018, the Ministry is implementing a cash management strategy to help reduce the Province's borrowing costs. Under the new policy, the Board's monthly cash flows will be refined based on the Board's cash requirement. The Board's funding entitlements will remain the same under the GSN regulation, however the Board will need to record a Ministry receivable from

the Province based on their prescribed formula. Based on the delayed grant payment calculation, a receivable in the amount of \$7.4 million will be set up on September 1, 2018. As a result the Board will need to monitor cash flows more closely and ensure that any short term borrowing arrangements are tied to capital projects and funded accordingly. The budgetary impact of this new initiative has not been determined and therefore no amounts have been included in the 2018-19 budget.

## 11 Appendices

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**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD  
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2018 TO AUGUST 31, 2019**

<b>ESTIMATE OF REVENUE and EXPENSES</b>						
		<b>FUNDING ALLOCATION</b>		<b>EXPENSES (Note 1)</b>		<b>(OVER) UNDER</b>
App		<b>2017 - 2018</b>	<b>2018 - 2019</b>	<b>2017 - 2018</b>	<b>2018 - 2019</b>	<b>ALLOCATION</b>
	<b>GENERAL LEGISLATIVE GRANTS (GLGs) - OPERATING</b>					
	<b>Classroom Expenses</b>					
6	Teachers	243,757,788	252,045,976	238,376,772	246,264,360	5,781,616
	Occasional Teachers	5,507,718	6,545,263	8,292,000	8,125,000	(1,579,737)
7	Teacher Assistants, Professionals / Other Educational Support Staff	45,259,286	46,488,419	44,985,203	47,469,383	(980,964)
8	Textbooks, Classroom Supplies and Other Related Classroom Expenses	11,501,818	11,426,932	12,638,876	13,049,763	(1,622,831)
	Staff Development	293,301	298,069	545,778	623,900	(325,831)
	Amortization *	-	-	3,640,901	3,364,946	(3,364,946)
	<b>Sub-total</b>	306,319,911	316,804,659	308,479,530	318,897,352	(2,092,693)
	<b>Non-classroom Expenses</b>					
9	Principals and Vice-principals	16,006,865	16,456,597	15,408,486	16,241,380	215,217
9	School Secretaries	9,320,663	9,558,166	9,353,930	9,600,330	(42,164)
9	Teacher Consultants	4,670,265	4,967,019	4,657,433	4,382,004	585,016
	<b>Sub-total</b>	29,997,793	30,981,782	29,419,849	30,223,714	758,069
10	Board Administration and Governance	10,923,474	11,156,969	10,901,450	11,332,661	(175,692)
	Amortization - Board Admin. & Governance *	-	-	330,269	295,413	(295,413)
10	School Facility - Operations	34,388,098	35,466,737	37,852,579	37,811,450	(2,344,713)
	Amortization - Pupil Accommodation *	-	-	20,205,231	22,464,090	(22,464,090)
	Amortization - Renewal *	554,062	158,475	554,062	158,475	-
	Renewal (Operating)	453,929	989,211	453,929	989,211	-
	Debt Charges from Renewal	312,616	281,886	312,616	281,886	-
	Debt Charges	7,885,663	7,626,488	7,886,197	7,626,998	(510)
11	Transportation	11,439,105	11,981,037	11,446,806	13,370,643	(1,389,606)
11	Adult and Continuing Education and Summer School	1,112,073	1,122,576	1,147,436	1,252,356	(129,780)
	Other Non-operating Expenditures (55 School Boards Trust)	1,800,612	1,803,478	1,779,682	1,779,682	23,796
	<b>Sub-total</b>	68,869,632	70,586,857	92,870,257	97,362,865	(26,776,008)
	<b>Sub-total - GLG - OPERATING</b>	405,187,336	418,373,298	430,769,636	446,483,930	(28,110,632)
4	Amortization of Deferred Capital Contributions *	23,799,144	25,377,944	-	-	25,377,944
	<b>TOTAL - GLG - OPERATING</b>	428,986,480	443,751,242	430,769,636	446,483,930	(2,732,688)

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD  
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2018 TO AUGUST 31, 2019**

<b>ESTIMATE OF REVENUE and EXPENSES</b>						
		<b>FUNDING ALLOCATION</b>		<b>EXPENSES (Note 1)</b>		<b>(OVER) UNDER</b>
App		<b>2017 - 2018</b>	<b>2018 - 2019</b>	<b>2017 - 2018</b>	<b>2018 - 2019</b>	<b>ALLOCATION</b>
	<b>OTHER REVENUE</b>					
	Adult English as a Second Language (ESL)	700,000	700,000	700,000	700,000	-
	Autism Supports and Training	53,150	-	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	-	-
	EarlyON Child and Family Centres	366,164	366,164	366,164	366,164	-
	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	-
	Highly Skilled Workforce Strategy	-	184,652	-	184,652	-
	Innovation in Learning Fund	-	108,111	-	108,111	-
	Literacy/Numeracy Grant	250,000	250,000	250,000	250,000	-
	Mental Health Workers in Schools	-	384,818	-	384,818	-
	Miscellaneous Government Grants	4,164,588	4,257,868	4,190,932	4,271,980	(14,112)
	Misc. Revenue/Discounts	628,500	744,800	-	-	744,800
	Ontario Youth Apprenticeship Program (OYAP)	138,000	174,000	138,000	174,000	-
	Other Revenue - Continuing Education	65,000	65,000	-	-	65,000
	Preparation for Cannabis Legislation	-	36,850	-	36,850	-
	Professional Development	118,253	-	118,253	-	-
	Renewed Math Strategy	757,750	757,750	757,750	757,750	-
	School Generated Funds	10,000,000	10,000,000	10,000,000	10,000,000	-
	Tuition Fees - Outside Ontario	1,116,000	1,937,000	-	-	1,937,000
	Well Being: Safe Accepting and Healthy Schools and Mental Health	111,194	186,590	111,194	186,590	-
	Unemployed Help Centre	39,350	-	39,350	-	-
	<b>TOTAL - OTHER REVENUE</b>	<b>19,378,802</b>	<b>20,794,003</b>	<b>17,595,646</b>	<b>18,061,315</b>	<b>2,732,688</b>
	Education Development Charges (EDC)	270,000	230,000	270,000	230,000	-
	Capital Grant for Land	1,037,967	538,532	1,037,967	538,532	-
4	<b>Sub-total EDC and Capital Grant for Land</b>	<b>1,307,967</b>	<b>768,532</b>	<b>1,307,967</b>	<b>768,532</b>	<b>-</b>
4	<b>GRAND TOTAL</b>	<b>449,673,249</b>	<b>465,313,777</b>	<b>449,673,249</b>	<b>465,313,777</b>	<b>-</b>



**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD  
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2018 TO AUGUST 31, 2019**

<b>CAPITAL BUDGET</b>						
App	<b>CAPITAL EXPENSES</b>	<b>2017 - 2018</b>	<b>2018 - 2019</b>	<b>2017 - 2018</b>	<b>2018 - 2019</b>	<b>(OVER) UNDER</b>
13	Capital Projects - Renewal	4,808,371	4,800,000	4,808,371	4,800,000	-
	Capital Priorities - Major Programs (Queen Elizabeth, New Kingsville K-12, new Giles PS, new North Shore FI, new Prince Andrew PS, new Dual Campus High School in Amherstburg, new Eastwood/Parkview)	35,700,000	35,331,728	35,700,000	35,331,728	-
	Capital Priorities - Land (new Dual Campus High School in Amherstburg)	-	483,857	-	483,857	
	Full Day Kindergarten (FDK)	2,084,500	1,294,068	2,084,500	1,294,068	-
	EarlyON Child and Family Centre	-	1,058,759	-	1,058,759	
	Child Care (including Retrofitting School Space)	-	6,192,517	-	6,192,517	
	Greenhouse Gas Reduction Fund (GGRF)	4,280,687	-	4,280,687	-	-
	Temporary Accommodations - Portables	630,000	510,000	630,000	510,000	-
	Minor Capital (Information Technology)	1,750,615	1,791,161	1,750,615	1,791,161	-
	School Condition Improvement (SCI)	20,604,760	22,703,400	20,604,760	22,703,400	-
	Short Term Interest on Capital	729,907	1,057,745	729,907	1,057,745	-
	<b>TOTAL - CAPITAL BUDGET</b>	<b>70,588,840</b>	<b>75,223,235</b>	<b>70,588,840</b>	<b>75,223,235</b>	<b>-</b>

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD  
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2018 TO AUGUST 31, 2019**

<b>Accumulated Surplus - Available for Compliance Statement of Continuity for the Year Ending August 31, 2019</b>						
App	<b>Purpose for which the fund was established</b>	<b>Balance at Aug. 31, 2017</b>	<b>Expected use for 2017/18</b>	<b>Balance at Aug. 31, 2018</b>	<b>Expected use for 2018/19</b>	<b>Balance at Aug. 31, 2019</b>
	Operating (formerly Reserve for Working Funds)	16,684,175	526,902	17,211,077	526,866	17,737,943
	Heritage Grant - Campbell PS	302,906	(9,042)	293,864	(9,042)	284,822
	Internal Capital	6,599,501	(468,356)	6,131,145	(468,320)	5,662,825
	Internal Capital - Campbell PS	605,812	(18,084)	587,728	(18,084)	569,644
	Administrative Buildings	439,324	(31,420)	407,904	(31,420)	376,484
	School Budgets	412,561	-	412,561	-	412,561
	<b>Sub-total</b>	25,044,279	-	25,044,279	*	25,044,279
	<b>Compliance Calculation - 1% of Operating Grant Allocation</b>				4,110,651	
	<b>* The Board has a balanced budget and is in compliance with Section 231 of the Education Act.</b>					
	<b>Note 1: The expenses reported above include adjustments for compliance purposes and are subtracted to determine the Operating Budget.</b>					
				<b>2017 - 2018</b>	<b>2018 - 2019</b>	
	<b>Total Expenses</b>			449,673,249	465,313,777	
	<b>Less: Amortization of Employee Future Benefits (EFB)</b>					
	Post Retirement Benefits			1,464,052	1,464,052	
	Retirement Gratuity			3,404,557	3,404,558	
	<b>Sub-total</b>			4,868,609	4,868,610	
	<b>Less: Land Expenses</b>					
	Educational Development Charges (EDC)			270,000	230,000	
	Capital Grant for Land			1,037,967	538,532	
	<b>Sub-total</b>			1,307,967	768,532	
	<b>Expenses - Operating Budget</b>			<b>443,496,673</b>	<b>459,676,635</b>	

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD  
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2018 TO AUGUST 31, 2019**

<b>TANGIBLE CAPITAL ASSETS (TCA) and RELATED DEFERRED CAPITAL CONTRIBUTIONS (DCC) OFFSET for PSAB (Public Sector Accounting Board)</b>				
<i>Provided as information:</i>				
	<b>Balance at Sept. 1, 2019</b>	<b>Additions</b>	<b>Amortization (*see below)</b>	<b>Balance at Aug. 31, 2019</b>
Tangible Capital Assets	437,473,375			
Capital Projects - Renewal		4,800,000		
Capital Priorities - Major Programs (Queen Elizabeth, New Kingsville K-12, new Giles PS, new North Shore FI, new Prince Andrew PS, new Dual Campus High School in Amherstburg, new Eastwood/Parkview)		35,331,728		
Capital Priorities - Land (new Dual Campus High School in Amherstburg)		483,857		
Full Day Kindergarten (FDK)		1,294,068		
EarlyON Child and Family Centre		1,058,759		
Child Care (including Retrofitting School Space)		6,192,517		
Temporary Accommodations - Portables		510,000		
Minor Capital (Information Technology)		1,791,161		
School Condition Improvement (SCI)		22,703,400		
Short Term Interest on Capital		1,057,745		
<b>Sub-total</b>	437,473,375	75,223,235	* (26,282,924)	486,413,686
<b>LESS: Land</b>				
(Amounts received for land are not included in DCC)	(24,647,177)	(538,532)		(25,185,709)
<b>LESS: Unsupported Capital Spending - Other</b>				
Better Places Initiative	(7,630,601)			
LaSalle Public School	(2,716,149)			
John Campbell Public School	(881,592)			
Other	(6,166)			
Other Administrative	(1,112,661)			
<b>Sub-total - Other</b>	(12,347,169)	-	904,980	(11,442,189)
<b>Total Deferred Capital Contributions (DCC)</b>	<b>400,479,029</b>	<b>74,684,703</b>	<b>(25,377,944)</b>	<b>449,785,788</b>
<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>				
<b>* Total Amortization from Page 1:</b>				
Amortization - Classroom Expenses	3,364,946			
Amortization - Board Admin. & Governance	295,413			
Amortization - Pupil Accommodation	22,464,090			
Amortization - Renewal	158,475			
	<u>26,282,924</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, 2018 TO AUGUST 31, 2019**

App	<b>BUDGETED TEACHER EXPENSES</b>			
	<b>Budgeted Teacher Expenses for 2017 - 2018</b>			
		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		<b>152,412,226</b>	<b>85,964,546</b>	<b>238,376,772</b>
	<b>Budgeted Teacher Expenses for 2018 - 2019</b>			
		Elementary	Secondary	Total
	Salary	139,753,951	76,847,246	216,601,197
	Benefits (including retirement gratuities)	17,526,223	9,739,281	27,265,504
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,581,344	816,315	2,397,659
1		<b>158,861,518</b>	<b>87,402,842</b>	<b>246,264,360</b>

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD  
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2018 TO AUGUST 31, 2019**

<b>TEACHER ASSISTANTS and PROFESSIONALS and OTHER EDUCATIONAL SUPPORT STAFF</b>			
App		<b>2017 - 2018 Approved Budget</b>	<b>2018 - 2019 Approved Budget</b>
	<b><u>SALARIES</u></b>		
	Teacher Assistants, Other	199,338	201,712
	Early Childhood Educators (ECEs)	7,219,902	7,705,230
	Special Education / Learning Opportunities	22,743,333	24,151,500
	Media Staff	116,569	117,827
	Managing Information for Student Achievement (MISA) Project	278,849	285,075
	Courier	86,289	87,080
	Cafeteria Assistants	144,889	146,827
	Clerical	300,950	245,079
	Tutors in the Classroom (WCCA)	45,000	45,000
	Safe Schools - CYW (Turning Point)	37,374	37,927
	School Technicians (includes Trevlac support)	1,490,734	1,524,638
	Diversity and Change Your Future Program	365,864	378,170
	Re-engagement Attendance Counsellors	278,536	280,748
	<b>Sub-total</b>	<b>33,307,627</b>	<b>35,206,813</b>
	<b><u>FEES and CONTRACT SERVICES</u></b>		
	School Aides	1,381,000	1,628,000
	Special Education - Bus Aides/Bus Monitors	40,000	40,000
	VON/Respite Care/CHS Interpretation Services, etc.	12,000	-
	<b>Sub-total</b>	<b>1,433,000</b>	<b>1,668,000</b>
	<b>Total - Salaries / Fees and Contract Services</b>	<b>34,740,627</b>	<b>36,874,813</b>
	<b>BENEFITS</b>	<b>10,142,296</b>	<b>10,492,923</b>
	<b>Amortization of Employee Future Benefits (Compliance Adjustment)</b>	<b>102,280</b>	<b>101,647</b>
<b>1</b>	<b>TOTAL</b>	<b>44,985,203</b>	<b>47,469,383</b>

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD  
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2018 TO AUGUST 31, 2019**

App	<b>TEXTBOOK, CLASSROOM SUPPLIES and OTHER RELATED CLASSROOM EXPENSES</b>	<b>2017 - 2018 Approved Budget</b>	<b>2018 - 2019 Approved Budget</b>
	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)	100,000	225,000
	Board Initiatives - Other	200,000	300,000
	Curriculum and Learning Materials	1,006,885	1,083,885
	Distance Learning	7,000	7,000
	Diversity Office - Supplies	70,000	70,000
	Equity and Inclusion Education - Staff	-	20,000
	Emergency Response Materials	3,000	3,000
	Indigenous Education Board Action Plan	75,749	78,204
	Furniture and Equipment - Library and Guidance	10,000	10,000
	Instructional Equipment Repairs	195,000	190,000
	Instructional Equipment - Schools (Replacement)	8,000	8,000
	Inter-school Sports	265,900	265,900
	Leadership Development	20,000	20,000
	LOG - Pathways to Success - Academic	663,000	542,000
	Kilometrage - Consultants and Other Educational Support Staff	77,625	81,625
	Media Centre - Civic Centre (rent)	147,000	71,000
	Moving of Classroom Furniture	60,000	60,000
	Office and Expenses - Program and Special Education	81,550	81,550
	Outdoor Education	305,063	310,539
	Parental Involvement	46,994	46,604
	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	266,400
	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	2,369,548	2,396,271
	School Support	1,203,385	1,219,459
	Schools - Replacement Furniture & Equipment	80,000	80,000
	School Reunions (Board contribution)	3,500	3,500
	Science and Technology Support	10,000	10,000
	Secondary Senior Mathematics	15,000	15,000
	Radio Licenses - Schools	-	30,000
	Security Fees - Schools	2,000	2,000
	Special Education	914,880	936,800
	Special Funding Requests and Other	30,000	30,000
	Student Leadership	5,000	5,000
	Student Support	217,178	240,678
	Textbooks - Replacement	105,390	105,390
	Urban and Priority Schools	137,000	194,000
	Vandalism - Computers	35,000	35,000
	Vandalism - Instructional Equipment and Supplies	25,000	25,000
	School Allocation	3,728,729	3,788,858
<b>1</b>	<b>Total - Textbook, Classroom Supplies and Other Related Classroom Expenses</b>	<b>12,638,876</b>	<b>13,049,763</b>

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD  
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2018 TO AUGUST 31, 2019**

App	NON CLASSROOM EXPENSES	2017 - 2018 Approved Budget	2018 - 2019 Approved Budget
	<b>PRINCIPALS and VICE-PRINCIPALS</b>		
	Salaries	13,218,176	13,992,946
	Benefits	1,454,427	1,515,012
	Travel and Professional Development	185,335	185,055
	Amortization of Employee Future Benefits (Compliance Adjustment)	550,548	548,367
<b>1</b>	<b>Total</b>	<b>15,408,486</b>	<b>16,241,380</b>
	<b>SCHOOL SECRETARIES</b>		
	Salaries	6,915,026	7,111,352
	Benefits	2,047,084	2,096,212
	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)	146,820	147,766
<b>1</b>	<b>Total</b>	<b>9,353,930</b>	<b>9,600,330</b>
	<b>TEACHER CONSULTANTS</b>		
	Salaries - Regular Day School	4,149,260	3,871,738
	Benefits	466,173	468,266
	Fees and Contract Services	40,000	40,000
	Ergonomic Furniture - Teacher Consultants	2,000	2,000
<b>1</b>	<b>Total</b>	<b>4,657,433</b>	<b>4,382,004</b>

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD  
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2018 TO AUGUST 31, 2019**

App	OTHER EXPENSES	2017 - 2018 Approved Budget	2018 - 2019 Approved Budget
	<b>TRUSTEES</b>		
	Salaries and Benefits	137,700	145,000
	PD/Travel/Conferences/Other Expenses	63,543	78,143
	<b>Sub-total</b>	201,243	223,143
	<b>DIRECTOR and SUPERVISORY OFFICERS</b>		
	Salaries	1,273,145	1,767,623
	Benefits	222,432	240,977
	PD/Supplies	147,100	147,100
	<b>Sub-total</b>	1,642,677	2,155,700
	<b>BOARD ADMINISTRATION</b>		
	Salaries	4,425,771	4,274,693
	Benefits	1,490,607	1,548,662
	Legal and Audit	622,000	598,000
	Accommodation Review	50,000	50,000
	Other Expenditures (includes Administration Buildings)	380,924	406,249
	Supplies and Equipment (includes Central ITS & JEAP)	1,380,137	1,371,810
	Utilities (Operations) (Central portion)	60,580	60,000
	<b>Sub-total</b>	8,410,019	8,309,414
	<b>Amortization of Employee Future Benefits (Compliance Adjustment)</b>	647,511	644,404
1	<b>Total Board Administration and Governance</b>	10,901,450	11,332,661
	<b>SCHOOL FACILITY - OPERATIONS</b>		
	Salaries	16,528,983	16,800,884
	Benefits	5,989,117	6,175,673
	Energy Retro-fit - Debenture Interest Payment	217,241	195,888
	Insurance - Public Liability	540,000	540,000
	Insurance - Fleet, Property and Boiler	90,000	90,000
	LaSalle Public School - Debenture Interest Payment	163,333	141,271
	Maintenance	2,832,180	2,830,180
	Supplies and Equipment - Operations	2,739,720	2,648,420
	Utilities (Operations)	7,430,398	6,964,827
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,026,067	1,028,767
	<b>Sub-total School Facility - Operations</b>	37,557,039	37,415,910
	<b>SCHOOL FACILITY - HEALTH and SAFETY</b>		
	Committees	140,000	200,000
	Consulting and Testing	33,000	33,000
	Programs	26,000	26,000
	Supplies and Miscellaneous	19,040	19,040
	Training and Professional Development	77,500	117,500
	<b>Sub-total School Facility - Health and Safety</b>	295,540	395,540
1	<b>Total School Facility - Operations</b>	37,852,579	37,811,450



**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD  
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2018 TO AUGUST 31, 2019**

App	OTHER EXPENSES	2017 - 2018 Approved Budget	2018 - 2019 Approved Budget
	<b>TRANSPORTATION</b>		
	Administration	440,759	422,270
	Regular	9,077,557	10,559,288
	Special Education	1,840,000	2,308,440
	Pelee Island - Secondary	78,000	78,000
	Furniture & Equipment	10,490	2,645
1	<b>Total</b>	<b>11,446,806</b>	<b>13,370,643</b>
	<b>ADULT, CONTINUING EDUCATION, SUMMER SCHOOL</b>		
	Salaries	964,429	1,052,995
	Benefits	109,967	126,321
	Other Direct Costs (Supplies/F & E)	73,040	73,040
1	<b>Total</b>	<b>1,147,436</b>	<b>1,252,356</b>

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD  
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2018 TO AUGUST 31, 2019**

App	<b>MISCELLANEOUS GOVERNMENT GRANTS</b>	<b>2017 - 2018 Approved Budget</b>	<b>2018 - 2019 Approved Budget</b>
	Invest (Windsor & Leamington)	155,272	128,075
	LINC (Language Instruction for New Canadians)	268,964	274,370
	Employment Services (Windsor & Leamington)	3,746,696	3,849,535
	Summer Career	20,000	20,000
2	<b>Total</b>	<b>4,190,932</b>	<b>4,271,980</b>

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD  
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2018 TO AUGUST 31, 2019**

App	Location	Description	Elementary	Secondary	Total
	<b>CAPITAL - PROJECTS</b>				
	<b>BOILER SYSTEM UPGRADES</b>				
	Various Schools	Upgrade boiler rooms	150,000	150,000	
		<b>Sub-total Boiler System Upgrades</b>	150,000	150,000	300,000
	<b>ELECTRICAL UPGRADES</b>				
	Various Schools	Security and Fire Alarm upgrades	250,000	250,000	
		<b>Sub-total Electrical Upgrades</b>	250,000	250,000	500,000
	<b>GENERAL PROJECTS</b>				
	Various Schools	Energy Conservation Measures	100,000	200,000	
	Various Schools	Classroom Upgrades	250,000	500,000	
		<b>Sub-total General Projects</b>	350,000	700,000	1,050,000
	<b>HVAC UPGRADES</b>				
	Various Schools	HVAC and Controls	150,000	150,000	
		<b>Sub-total HVAC Upgrades</b>	150,000	150,000	300,000
	<b>PAVING</b>				
	Various Schools	Paving of various areas	250,000	400,000	
		<b>Sub-total Paving</b>	250,000	400,000	650,000
	<b>ROOFING</b>				
	Various Schools	Roof Repairs	800,000	500,000	
		<b>Sub-total Roofing</b>	800,000	500,000	1,300,000
	<b>STRUCTURAL UPGRADE &amp; OTHER</b>				
	Various Schools	Accessibility Retro-fits	50,000	50,000	
	Various Schools	Door Upgrades - Exterior/Interior	50,000	150,000	
	Various Schools	Floor/Ceiling Tiles	200,000	200,000	
		<b>Sub-total Structural Upgrade &amp; Other</b>	300,000	400,000	700,000
3		<b>TOTAL CAPITAL - PROJECTS</b>	<b>2,250,000</b>	<b>2,550,000</b>	<b>4,800,000</b>
	<b>CAPITAL - OPERATING</b>				
	<b>GENERAL PROJECTS</b>				
	Various Schools	Consultant Fees	50,000	50,000	
	Various Schools	Painting - Various	250,000	250,000	
	Various Schools	School Projects - Minor	258,163	131,048	
1		<b>TOTAL - CAPITAL - OPERATING</b>	<b>558,163</b>	<b>431,048</b>	<b>989,211</b>
		<b>TOTAL CAPITAL - PROJECTS and OPERATING</b>	<b>2,808,163</b>	<b>2,981,048</b>	<b>5,789,211</b>
	<b>ENERGY PROJECT</b>				
		Write-off re energy project - Principal	95,085	63,390	<b>158,475</b>
		Write-off re energy project - Interest	169,132	112,754	<b>281,886</b>
		<b>TOTAL - ENERGY PROJECT</b>	264,217	176,144	440,361
	<b>GRAND TOTAL: CAPITAL - PROJECTS, OPERATING &amp; ENERGY</b>		<b>3,072,380</b>	<b>3,157,192</b>	<b>6,229,572</b>