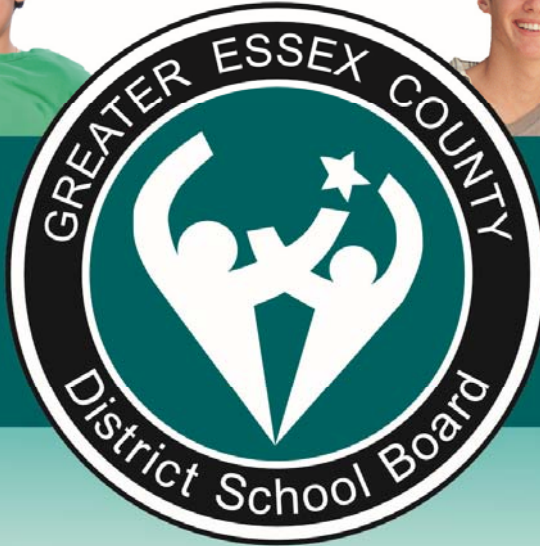


We have **BIG** plans



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

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2019-2020 Budget

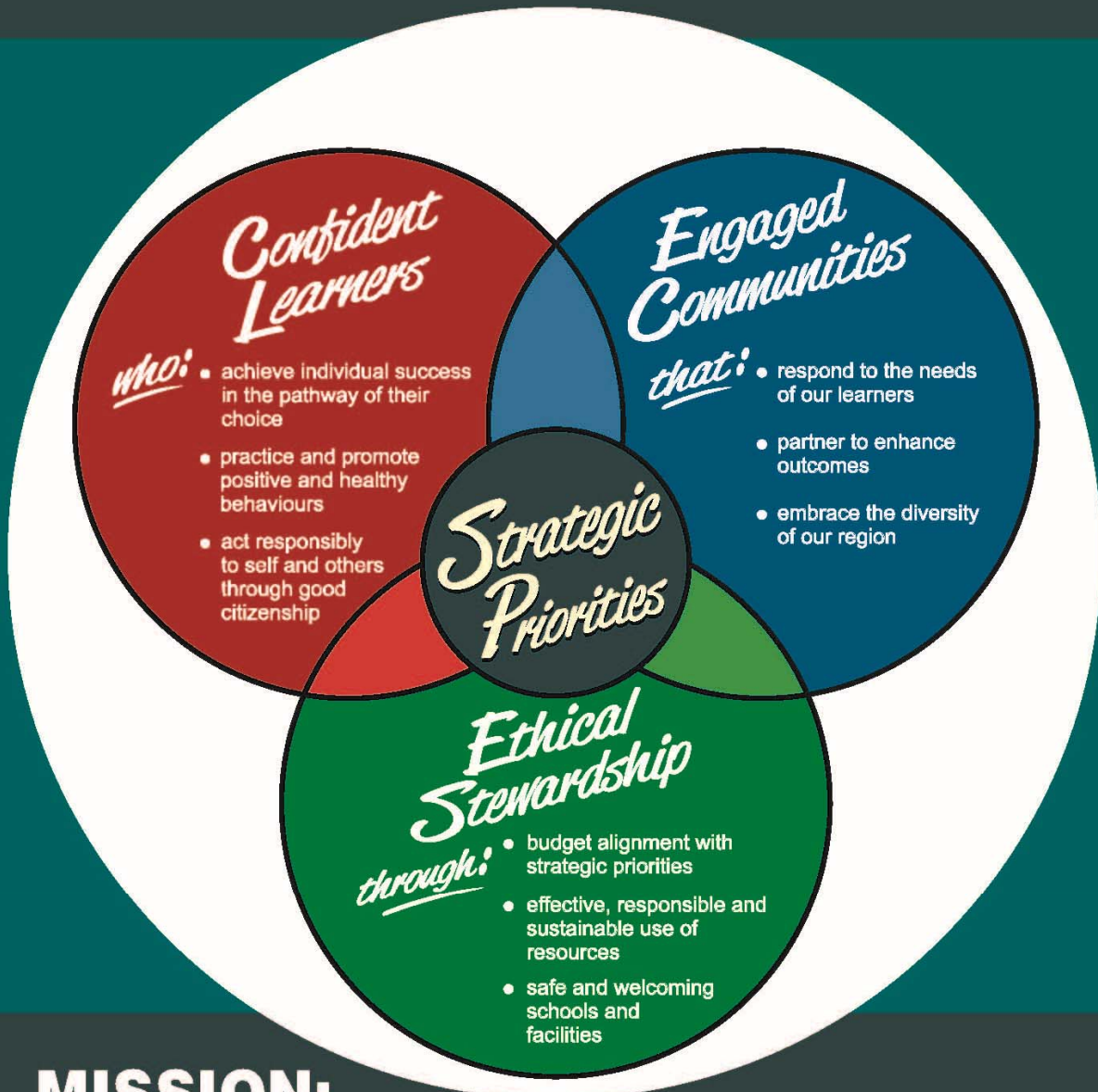
Approved June 18, 2019



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



Julia Burgess – Vice-Chairperson of the Board
Town of Essex, Town of Kingsville



Sarah Cipkar
Windsor Wards 3, 4 and 10



Cathy Cooke
Windsor Wards 5, 6, 7 and 8



Alan Halberstadt
Windsor Wards 3, 4 and 10



Alicia Higgison
Town of Lakeshore, Town of Tecumseh



Ron Le Clair
Town of Amherstburg, Town of LaSalle



Aimee Omstead
Town of Leamington, Pelee Island



Linda Qin
Windsor Wards 1, 2 and 9

Role of the Trustee

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

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

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



Dr. Jessica Sartori – Chairperson of the Board
Windsor Wards 1, 2 and 9



Gale Hatfield
Windsor Wards 5, 6, 7 and 8



Iman Berry
Student Trustee - City



Layla Bakaa
Student Trustee - County

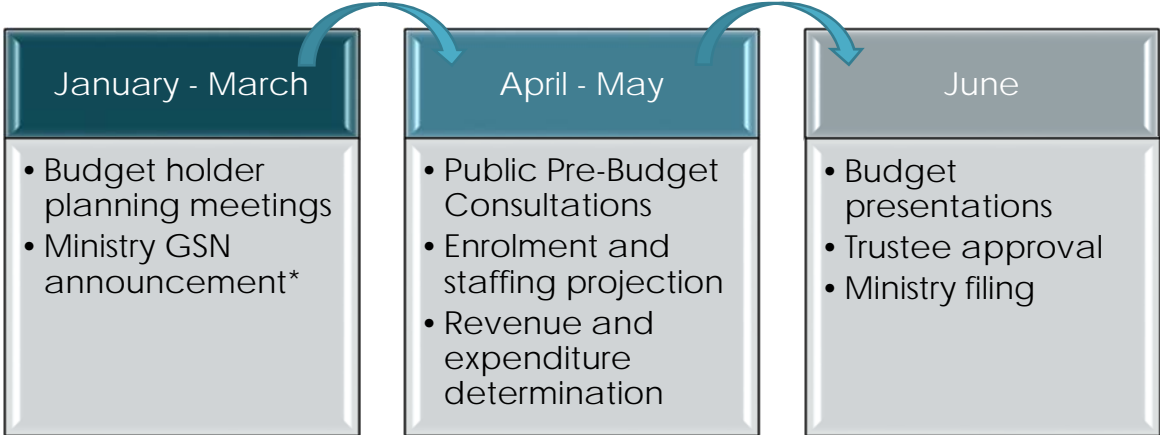
1.2 Administration

Erin Kelly	Director of Education
Paul Antaya	Superintendent of Human Resources
Shelley Armstrong	Superintendent of Business
Todd Awender	Superintendent of Education – Accommodations
Vicki Houston	Superintendent of Education – Student Success and Alternative Education
Dr. 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
Dr. Sharon Pyke	Superintendent of Education – Student Well-Being (Safe Schools, Equity, Healthy Schools, Mental Health)
Mike Wilcox	Superintendent of Education – Special Education

1.3 Budget Process & Format

The preparation of the 2019-20 budget is the responsibility of Senior Administration. It has been prepared in compliance with applicable legislation, Canadian generally accepted accounting principles (GAAP) established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants (CPA) of Canada as well as internal policies and procedures.

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



* Due to a change in government and significant adjustments made to the funding formula, the release of the GSN was delayed.

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

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

An amortization expense is recorded in the operating budget. This is the term used for expensing, charging or writing off the cost of a tangible asset (i.e. buildings, roofs, furniture and equipment, etc.). It is also referred to as "depreciation". The purpose is to reflect the reduction in the book value of the

asset due to usage and/or obsolescence. Instead of expensing the tangible capital asset the year it is purchased, it is expensed over its useful life, ranging from 5 to 40 years, depending on the type of asset.

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

1.4 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 2019-20 are funded by an increase in the salary benchmarks throughout the Grants for Student Needs (GSN) for teaching and non-teaching staff (0.5% on August 31, 2019).
 - The Teacher Qualifications and Experience Allocation and the Early Childhood Educator Qualifications and Experience Allocation will recognize grid movement on September 1, 2019.
 - The benefits benchmarks in the Foundation Grants are reduced by 0.167% as part of the phase out of retirement gratuities.
 - The current collective agreements expire on August 31, 2019. The negotiation process could result in significant changes in the funding and expense model presented within this budget.
- Benefits transformation – All active employee groups have transitioned to their respective Employee Health Life Trust (EHLT). Retirees have not yet transferred to an EHLT and it is undetermined when this will occur. The cost of maintaining locally negotiated benefit plans for retirees is significant and additional one-time costs could be incurred that are not budgeted. The GSN includes a government contribution and stabilization funding amount of \$2.8 million (\$2.9 million in 2018-19) to assist with the enhancements and

increased costs of the EHLTs. Non-statutory benefits continue to increase and assumptions (rates and amounts) are made which may differ from actual.

- Estimates for supply/replacement staff – Budgeted replacement costs for occasional teachers, educational support staff (ESS) and casual custodians represents \$10.7 million in the 2019-20 budget (\$10.7 million in 2018-19). 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:
 - Eleven (11) sick days allocated in 2019-20.
 - Any of the 11 sick days allocated in 2018-19 that are not used may be carried over to 2019-20; 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 \$4.6 million (\$4.0 million in 2018-19).
 - Changes to the Ontario autism program may result in students with more complex needs enrolling in the school system in the Fall of 2019 than anticipated.
- 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 2019-20 budget anticipates that there will be 8.0 students (8.0 in 2018-19) funded at this reduced rate.
- Capital – Aging infrastructure could result in significant unforeseen expenditures.

1.5 Major Policy & Funding Changes and Financial Impact

In late May, the Ministry released their annual memorandum to provide school boards with details surrounding the 2019-20 GSN and its supporting regulations. This announcement is typically made in late March or early April. Additionally, the

Ministry announced a new program titled Priorities and Partnerships Fund (PPF) to replace the previous Education Program – Other (EPO) grants which are over and above the GSN. At the time of budget preparation, the Board has not received its board-by-board allocation of PPF. These Ministry memorandums presented details on major policy and funding changes which are discussed in the following sections below.

1.5.1 Class Size and Teacher Job Protection

One of the most significant funding changes is the proposed class size changes, subject to ongoing consultations, labour negotiations and potential legislative changes. The impact of these changes are as follows:



The Early Childhood Educators (ECE) classroom staffing ratio changed from 1.14 FTE to 1.0 FTE resulting in a funding decrease of \$932,000. There is no change to the staffing requirements for kindergarten classrooms.



A new per pupil amount of \$87.32 per Average Daily Enrolment (ADE) is provided in 2019-20 to assist with ECE supply costs. This results in a funding increase of \$373,000 and helps to offset a previously unfunded budget for ECE supply costs of \$500,000.



Beginning in 2019-20, school boards will be required to maintain a board-wide average class size of 24.5 for junior and intermediate grade classes (Grades 4 to 8). The funded average class size increases from 23.84 to 24.5 to align with the regulated average. This results in a funding decrease of \$1,825,000 (\$1,481,000 in the Pupil Foundation Grant and \$344,000 in the Cost Adjustment and Teacher Qualification and Experience Grant). Additional funding for elementary teacher job protection is provided, however, the Board does not qualify for this funding as the change in funded classroom teachers does not exceed the actual attrition and other voluntary leaves.



Beginning in 2019-20, school boards will be required to maintain a board wide average class size of 28 for all secondary classes. The funded average class size for these grades will increase from 22 to 28 to align with the regulated average. This results in a funding decrease of \$16,111,000 (\$12,889,000 in the Pupil Foundation Grant and \$3,222,000 in the Cost Adjustment and Teacher Qualification and Experience Grant). Additional funding for secondary teacher job protection is provided, and the Board is eligible, as the change in funded classroom teachers exceeds the actual attrition and other voluntary leaves; this funding is discussed in further detail below. As the Board has local collective agreement language that requires a class size average of 22, the reduction in total funding is absorbed by the entire system in order to maintain a balanced budget.



To allow school boards to phase in the proposed class size changes, the Ministry introduced a new Teacher Job Protection Funding Allocation for up to four (4) years to protect classroom teachers impacted by the proposed changes to class sizes. This allocation provides a top-up to funding where the change in funded classroom teachers exceeds the actual attrition and other voluntary leaves. The Board is only eligible for this top-up in the secondary panel. It is a Ministry expectation that school boards will not lay-off teachers associated with the proposed changes. An additional 5% attrition protection is provided to support the staffing complement for the continuity of Science, Technology, Engineering and Math (STEM) and specialized programming. In total, this funding is \$12,822,000 (\$12,212,000 Teacher Protection Job Funding and \$610,000 STEM/Specialized Programming). This funding will gradually reduce to \$Nil over the 4 year phase in which will require further budget considerations in future years (specifically in the area of Secondary Teachers).

1.5.2 Special Education



The Ministry has provided additional investment (\$248,000) in the area of Applied Behaviour Analysis (ABA) for Board Certified Behaviour Analysts (BCBAs) and additional training opportunities.

1.5.3 Other Grants for Student Needs



The Local Priorities Fund (LPF), first established in 2017-18 during the last round of collective bargaining, expires on August 31, 2019. Whether this funding is extended is an issue subject to the upcoming central collective bargaining process. The \$3,943,000 of LPF budgeted in 2018-19 was used to support 37.0 FTE staffing positions. The funding and the positions supported by the funding have been eliminated for the 2019-20 budget. The details of the positions are discussed later in this report.



For 2019-20, the Cost Adjustment Allocation – Base Amount and the Human Resource Transition Supplement have been discontinued. The Cost Adjustment Allocation – Base Amount provided supplemental funding for education worker benchmarks (\$274,000 in 2018-19). The Human Resource Transition Supplement provided financial assistance in managing the negotiated 2017-19 collective agreements which expire on August 31, 2019 (\$166,000 in 2018-19). In total, funding is reduced by \$440,000.



This is the third 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, 75% of the additional funding is provided in 2019-20; an increase of \$84,000 compared to the prior year.



Beginning in 2019-20, the GSN is being reduced by an amount equal to a flat fee of \$1,300 multiplied by the international student enrolment. This adjustment is referred to as the International Student Recovery Amount (ISRA). The Board's GSN is reduced by \$254,000 for 2019-20.



In 2019-20, stabilization funding for student transportation is provided to school boards that run efficient transportation operations and have costs that exceed the funding provided for that purpose. The funding is provided based on 2018-19 transportation deficits until the Ministry undertakes a review of the student transportation funding formula in order to achieve a more efficient and accountable student transportation system. The stabilization amount is \$1,617,000 for 2019-20. The Student Transportation Grant will also be increased by 4% to help manage increased costs; this increase is netted against the Board's transportation surplus. As the Board is expected to be in a transportation deficit for 2018-19 and has increased enrolment, an additional \$421,000 of funding is expected.

1.5.4 Priorities and Partnership Fund (PPF) and Other Revenue



The International Students Program continues to grow in 2019-20. A 45 ADE increase is budgeted compared to the prior year budget resulting in additional revenues of \$579,000.



An amount of \$500,000 has been budgeted in 2019-20 as interest income. The Board earns interest on positive cash balances throughout the year and is able to charge interest on Ministry funded projects. The amount budgeted is a conservative estimate based on actual interest received. An increase of \$250,000 in funding has been budgeted for the Adult Non-Credit Language Training Program (ESL), which is provided by the Ministry of Citizenship and Immigration and International Trade (MCIIIT). Total funding is based on enrolment in the program which has increased compared to the prior budget. The additional funding is directly offset by additional programming costs.



In 2019-20, the Ministry launched a new Priorities and Partnership Fund (PPF). The PPF is intended to align with the Ontario Budget and Ontario's 'new vision for education'. The funding will replace the previous Education Programs – Other (EPO) funding and aims to be evidence-based and outcome-focused while providing streamlined, accountable, and time-limited funding that will be reviewed and assessed by the Ministry each year. At the time of budget preparation, the PPF allocation for the Board was not yet available. Based on key funding priorities set forth in Ministry Memorandum 2019:B15 dated April 26, 2019 and the known changes to 2018-19 EPOs, the following changes in funding have been budgeted. Actual funding may differ significantly from the board-by-board allocation when it is released.

Total PPF (formerly EPO) revenue is budgeted to decrease by \$419,000 as detailed below:

PPR/EPO Description	\$ Increase / (Decrease)
Community Use of Schools – Outreach Coordinators and Priority Schools – Reduction in funding based on Ministry announcements	\$(88,000)
Innovation in Learning Fund – a two year initiative ending in 2019-20	(108,000)
Well Being: Safe Accepting and Healthy Schools and Mental Health – Expected to end in 2019-20 based on Ministry announcements	(187,000)
Preparation for Cannabis Legislation – a one year initiative (2018-19)	(36,000)
	\$(419,000)

1.5.5 Other Funding Considerations

The 2017-19 Central Labour Agreements expire on August 31, 2019. At that time, a final salary increase is scheduled in accordance with each separate agreement. Salary increases in 2019-20 are funded by a 1.0% increase in salary benchmarks throughout the GSN for teaching and non-teaching staff (excluding Directors of Education and Senior Administration Staff). Generally, the additional funding provided in the GSN as a result of the labour agreements is offset by an increase in associated costs.

New in 2018-19 and continuing for 2019-20, the Program Leadership Allocation (PLA) within the School Board Administration and Governance Grant provides funding for six lead positions. 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 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).

This is the eighth (8) year of a 12 year phase-out of the retirement gratuities resulting in a reduction in the benefits funding benchmarks of 0.167%.

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 (1%) 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, 2018 the liability for post-retirement benefits is \$14.6 million. The projected liability at the end of the 2019-20 year is \$11.7 million and 8 years of amortization remain.

Retirement Gratuity Liability

The retirement gratuity liability of \$13.3 million must be managed within compliance over the Estimated Average Remaining Service Life (EARSL) of eligible employees (3.9 years for 2019-20) resulting in an annual \$3.4 million expense for compliance purposes.

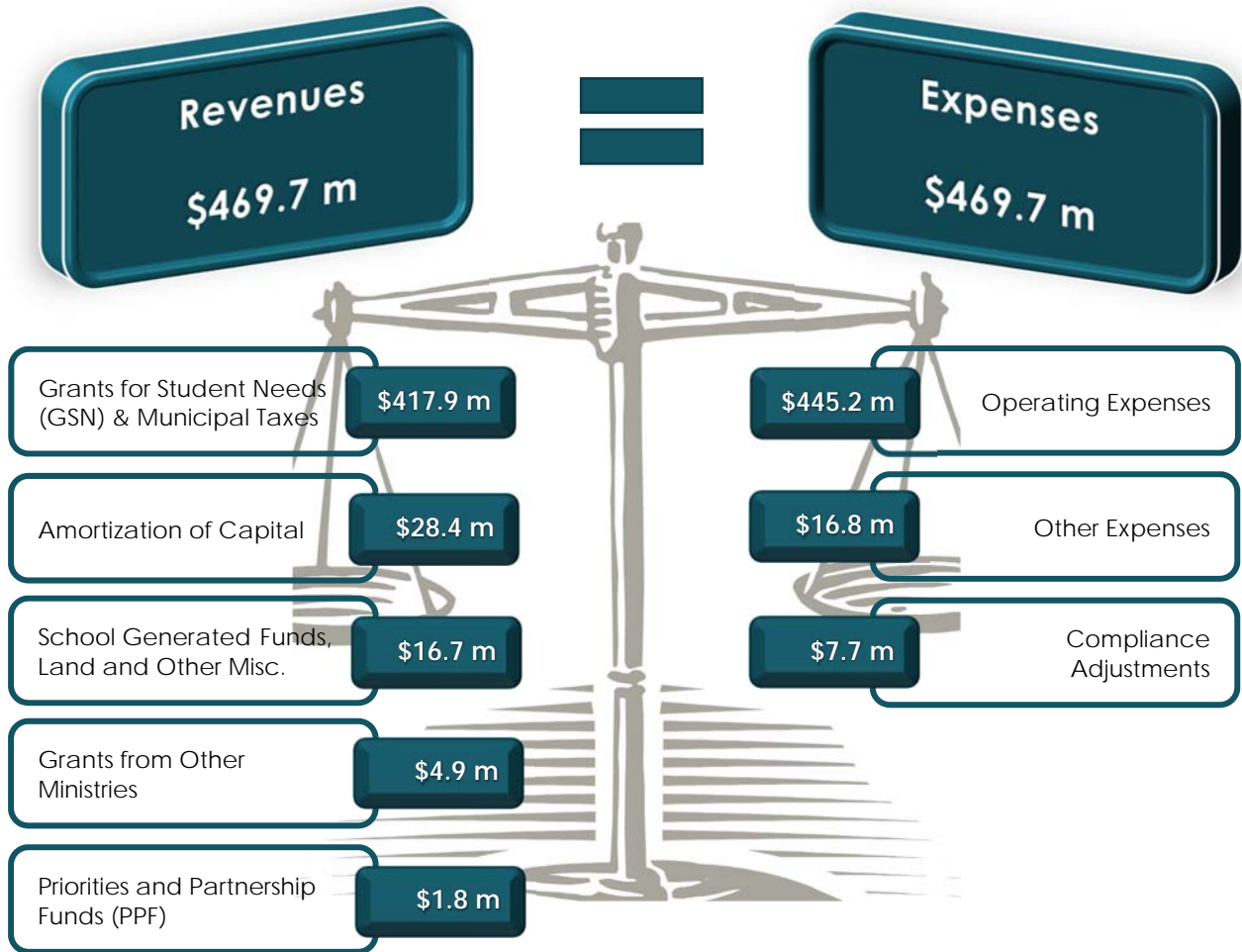
2 Financial Overview

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

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

The Board has presented a **balanced operating budget** for the 2019-20 school year. A deficit for compliance purposes of \$931,736 represents the amortization/decrease to the committed capital projects surplus which is comprised of LaSalle Public School, Better Schools Energy Retrofit, Campbell Public School and Administrative Building capital expenditures.

Operating Budget (excluding committed capital)
 (Appendix 1, 2)



Capital Budget
 (Appendix 3)



2.1 Projected Average Daily Enrolment (ADE)

2.1.1 Elementary

Projected enrolment for the grant calculation (Pupils of the Board) is 24,647 ADE (24,400 in 2018-19 budget) representing an increase of 247 ADE. In addition, elementary VISA students (Other Pupils) is 19 ADE (13 in 2018-19).

Description	2019-20 Budget (ADE)	2018-19 Budget (ADE)	Increase (Decrease)
JK-SK	4,273	4,135	138
Grades 1-3	7,257	7,305	(48)
Grades 4-8	13,117	12,960	157
Total Pupils of the Board	24,647	24,400	247
Other Pupils	19	13	6
Total Elementary Enrolment	24,666	24,413	253

2.1.2 Secondary

Projected secondary enrolment for the grant calculation is 11,503.5 ADE (11,503.5 in 2018-19 budget) representing no budgeted change year over year. This excludes high credit enrolment (which is shown below). In addition, secondary VISA students (Other Pupils) is 176 ADE (137 in 2018-19).

Description	2019-20 Budget (ADE)	2018-19 Budget (ADE)	Increase (Decrease)
Pupils of the Board	11503.5	11503.5	-
Other Pupils	176	137	39
High Credit Pupils	8	8	-

2.1.3 Overall Comments

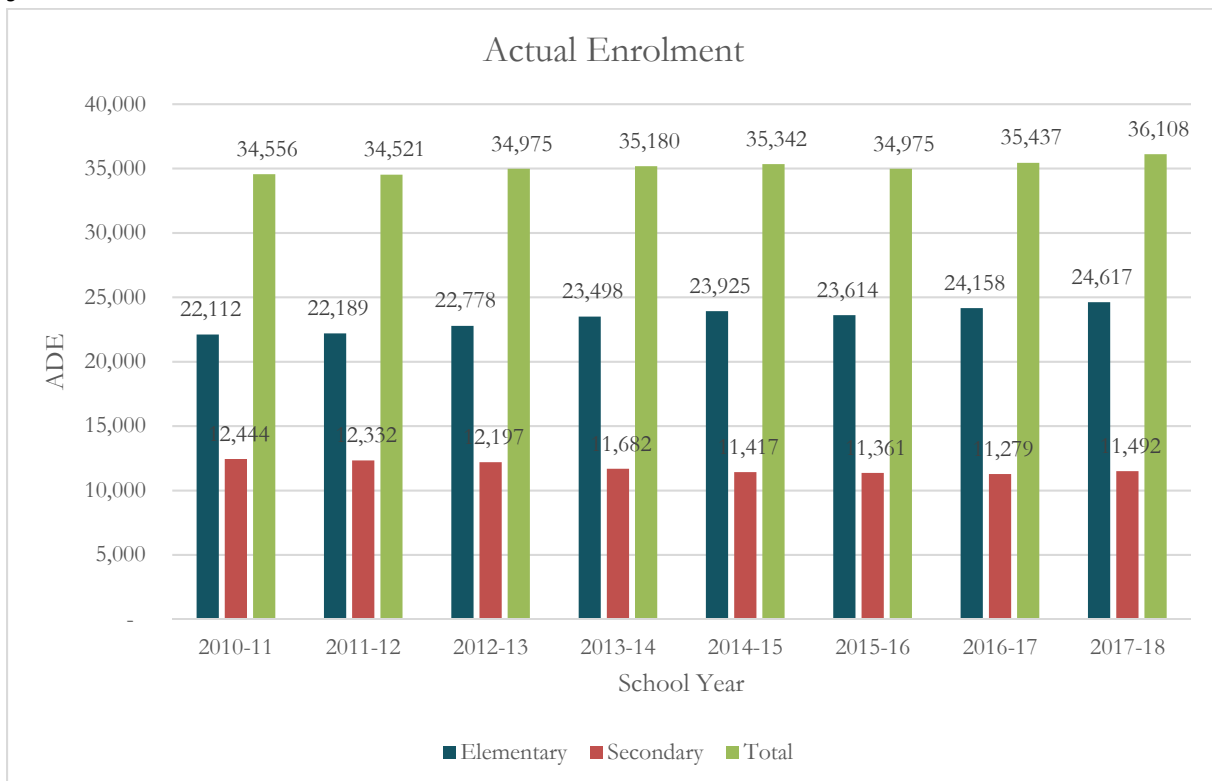
In total, it is projected that 195 VISA students (150 in 2018-19) will generate tuition revenue of \$2.5 million (\$1.9 million in 2018-19). The secondary projection includes 30 ADE Independent Study pupils (30 ADE in 2018-19). A Ministry enrolment audit in 2015 resulted in a reclassification of certain regular secondary day school ADE to Independent Study ADE.



In elementary, the budgeted increases in JK-SK and Grades 4-8 are slightly offset by a decrease in Grades 1-3. When compared to actual October 2018 figures that were presented in the 2018-19 revised budget, a slight decrease of 121 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:



Projected Enrolment	2015-16 Budget	2016-17 Budget	2017-18 Budget	2018-19 Budget	2019-20 Budget	Difference 2019-20 vs 2018-19
Elementary	23,503.0	23,477.0	23,931.0	24,413.0	24,666.0	253.0
Secondary (includes high credits, > 21 years and VISA) *	11,419.0	11,245.0	11,430.0	11,648.5	11,687.5	39.0
Total	34,922.0	34,722.0	35,361.0	36,061.5	36,353.5	292.0

* Includes 11.0 high credits (funded at the lower Continuing Education rate) in 2015-16, 15.6 high credits in 2016-17, 7.0 high credits in 2017-18, 8.0 high credits in 2018-19 and 8.0 high credits in 2019-20

NOTE: Difference in total enrolment for 2019-20 vs. 2018-19 Revised Estimates is 13.4 ADE

2.2 Changes in Revenue Allocation

There were major shifts in grants in 2006-07 that continue for 2019-20. 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 significant 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

Overall staff complement has decreased by 70.5 FTE (which includes 37.0 FTE LPF positions) compared to prior year budget as detailed in the following table.

Staff	2019-20	2018-19	Change	LPF Positions	Change (excl. LPF)
Elementary Teachers	1,474.5	1,516.2	(41.7)	(11.0)	(30.7)
Secondary Teachers	787.7	797.2	(9.5)	(6.7)	(2.8)
Early Childhood Educators (ECEs)	155.0	157.0	(2.0)	-	(2.0)
Educational Assistants (EAs)	285.5	277.0	8.5	-	8.5
Professional and Other Educational Support Staff	287.6	305.6	(18.0)	(14.0)	(4.0)
Consultants	41.0	42.5	(1.5)	-	(1.5)
Principals	69.0	69.0	-	-	-
Vice-principals (Without Agency School Vice-principal)	45.5	44.8	0.7	-	0.7
Clerical – Schools including Continuing Education	135.7	140.7	(5.0)	(5.3)	0.3
Facility Services	284.5	283.5	1.0	-	1.0
Board Administration and Governance (including Trustees)	86.0	86.0	-	-	-
Other Professional*	44.5	47.5	(3.0)	-	(3.0)
TOTAL	3,696.5	3,767.0	(70.5)	(37.0)	(33.5)

2.3.1 Local Priority Fund (LPF) Positions

The Local Priorities Fund (LPF), first established in 2017-18 during the last round of collective bargaining, expires on August 31, 2019. Whether this funding is extended is an issue subject to the upcoming central collective bargaining process. The LPF is used to support 37.0 FTE staffing positions. The funding and the positions supported by the funding have been eliminated for the 2019-20 year.

2.3.2 Teachers

The teaching complement is tied to enrolment and maximum class size requirements. The increase in class size requirements has contributed to the decrease in teachers and will continue to result in a decrease during the four (4) year phase in of the new class size funding model.

The decrease of 30.7 FTE elementary teachers primarily relates to an alignment of teacher funding and class size requirements. In the prior year, there were more teachers than funded. Of the 30.7 FTE, 10.0 FTE represent English as a Second

Language (ESL) coaches and 8.0 FTE represent guidance counselors. A revised service delivery model in these two areas will still provide sufficient student services.

The decrease of 2.8 FTE secondary teachers relates to a decrease of 1.0 FTE at Pelee Island as student enrolment does not support the position, and a decrease of 1.0 FTE for a Supervised Alternative Learning (SAL) teacher. Other minor adjustments to staffing include the area of credit recovery as these are non-regular classroom sections.

2.3.3 Non-Teaching

The change in the non-teaching staff complement is noted in the appropriate section. As a result of the class size changes and reduction in funding, a thoughtful system-wide review of staffing was completed by senior administration in order to ensure resources are aligned with both programming and operation initiatives and funding. As a result, certain unfunded positions were eliminated.

- Early Childhood Educators (ECEs) – A decrease of 2.0 FTE is a result of a decrease in funded classroom staffing (from 1.14 FTE to 1.0 FTE per classroom).
- Educational Assistants (EAs) – An increase of 8.5 FTE is budgeted and represents an investment in the area of Special Education to meet the needs of students.
- Professional and Other Educational Support Staff – The decrease of 4.0 FTE represents the following:
 - Social Workers: A decrease of 3.0 FTEs. 1.0 FTE relates to a budget correction and 2.0 FTE represents a decrease in the area of reengagement counselling.
 - Speech Language Pathologists (SLPs): A decrease of 2.0 FTE as these positions are not funded. As other agencies provide same or similar services, the Board will pursue the development of partnerships with external agencies for additional services as required.
 - Child Youth Workers (CYWs) – A decrease of 0.5 FTE.
 - Developmental Service Workers (DSWs) – An increase of 4.0 FTE related to an investment in the area of Special Education to meet the needs of students.
 - Board Certified Behavioural Analyst (BCBA) – An increase of 1.0 FTE. Additional funding in 2019-20 is available for Applied Behavioural Analysis (ABA) expertise.

- Support Workers for the Deaf and Hard of Hearing (SWDHH) – A decrease of 2.0 FTE; these positions are staffed to meet individual student needs.
- Indigenous Student Support Worker – A decrease of 0.5 FTE represents a prior year budget correction.
- Cafeteria Education Assistants (CAEs) – A decrease of 1.0 FTE as these positions are not funded.
- Consultants – A decrease of 1.5 FTE represents the following:
 - A decrease of 1.0 FTE Parenting and Family Literacy Centre consultant as the EarlyON program funded by the City of Windsor no longer supports this position.
 - A decrease of 0.5 FTE represents a budget reclassification to the Clerical line.
- Vice-Principals – An increase of 0.75 FTE was made during the 2018-19 year and was reflected in the Revised Budget. This increase continues for the 2019-20 year representing additional support in the elementary schools.
- Clerical – An increase of 0.3 FTE represents a 0.5 FTE budget reclassification to this line (from the Consultants line) net of a 0.2 FTE budget correction to adjust to actual staffing.
- Facility Services – An increase of 1.0 FTE represents the following:
 - A decrease of 1.0 FTE Facility Services Supervisor due to elimination of a contract position.
 - A decrease of 3.0 FTE Maintenance Workers. 1.0 FTE represents a budget correction and 2.0 FTE represents an alignment of resources to service levels and efficiencies achieved in this area.
 - An increase of 5.0 FTE Custodians due to increased space (including portables). This increase was reflected in the 2018-19 Revised Budget and is maintained for 2019-20.
- Other Professional – A decrease of 3.0 FTE represents a reduction in staffing at Employment Services. A reduction in funding from the Ministry of Training, Colleges and Universities is directly attributable to the decrease in staffing and the closure of the Essex satellite office.

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. Given the funding changes, the entire system was examined for efficiencies and reductions. In some cases expenses were adjusted either as an increase or decrease depending on actual expenses projected for 2019-20. The larger variations are noted and explained.

As noted above, salary increases have been budgeted for all employee groups based on the existing provincial and local agreements. Wage increases of 0.5% are budgeted for all groups with the exception of Supervisory Officers and the Director as a compensation restraint is currently in effect. Salary grid movement is effective September 1, 2019.

Non-statutory benefits provided by the EHLTs (health, life, dental) have been budgeted based on the contribution rate established by each respective trust. A 1% increase to the EHLT rates have been budgeted (approximately \$200,000) due to the uncertainty surrounding benefit assumptions and rates.

Other non-statutory benefits (CPP, EI, EHT, OMERS, WSIB, LTD) have been budgeted at the projected rates for 2019-20 for all active employees and eligible retired employees.

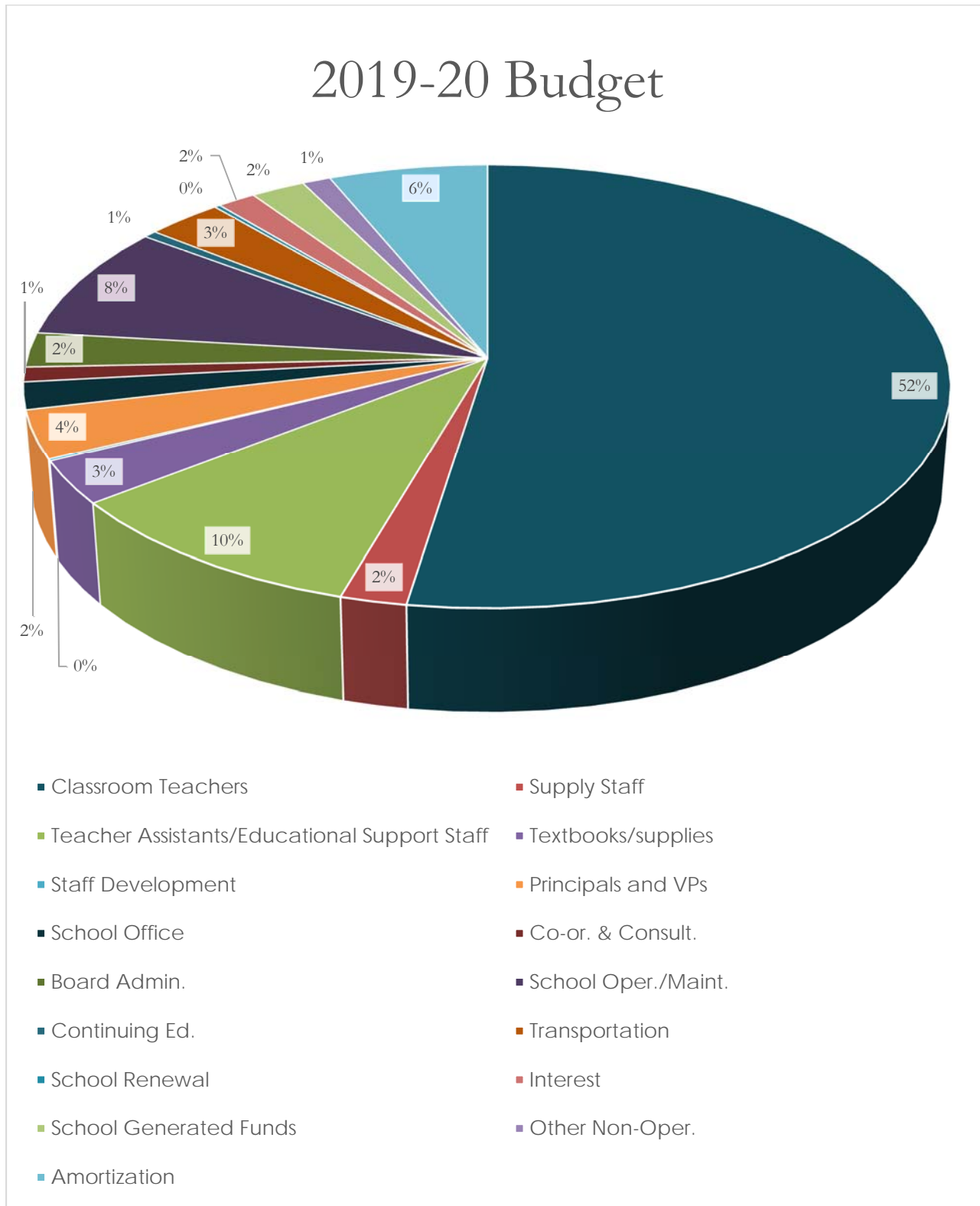
- The Health Tax benefit remains at 1.95% of salaries.
- There are slight rate increases budgeted for CPP and EI.
- The OMERS rate remains unchanged from the current rate.
- A large benefit for payment of leave for 6 weeks after childbirth (less E.I. payments collected by the employee) totaling \$1,118,500 (\$1,118,500 in 2018-19).
- 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 \$220,000.

The Board approved kilometre rate is consistent with the prior year (\$0.54 per kilometre) and is similar to the Canada Revenue Agency's (CRA) stated reasonable per-kilometre rate.

2.5 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 0.5% grid increase effective August 31, 2019. Also for 2019-20, teachers are eligible for grid movement on September 1, 2019. The net impact of grid increases and grid placement for elementary and secondary teachers represents additional cost of \$4.2 million (i.e. average salaries are higher in 2019-20 compared to the prior year). This is offset by the Cost Adjustment and Qualifications and Experience Grant.

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.

A decrease of 52.3 FTE teachers (41.75 FTE elementary and 9.5 FTE secondary) is attributable to the expiration of Local Priority Fund positions (17.7 FTE) and meeting the new and existing class size requirements. This represents a decrease of approximately \$4.8 million in teacher salary.

A decrease in benefit costs of \$0.3 million is a result of the net change of decreased 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 2019-20 (\$2.4 million in 2018-19).

3.1.2 **Occasional Teachers (Appendix 1)**

Occasional teacher costs have decreased approximately \$7,000 to better reflect the actual costs incurred. The Board hopes to be able to decrease this expense in 2019-20 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 are consistent with the prior year. The decrease is attributable to net staffing decreases offset by an increased cost of benefits.

The Local Priorities Fund (LPF) is discontinued in 2019-20 and no longer supports 14.0 FTE positions. These positions included 7.0 FTE Child and Youth Workers (CYWs), 3.0 FTE Developmental Service Workers (DSWs), 1.0 FTE Speech-Language Pathologist (SLP), 1.0 FTE Support Worker for the Deaf and Hard of Hearing (SWDHH) and 2.0 FTE Behavioural Management System Workers. This represents a total salary decrease of approximately \$0.7 million (excluding benefits).

In addition to the decrease in LPF positions, the cost of the following staffing changes is reflected in this Appendix and approximates a decrease of \$0.1 million (excluding benefits).

Position Title	FTE Increase / (Decrease)
Early Childhood Educators (ECEs)	(2.0)
Educational Assistants (EAs)	8.5
Social Workers	(1.0)
Social Workers – Reengagement Attendance Counsellors (RACs)	(2.0)
Speech Language Pathologists (SLPs)	(2.0)
Child and Youth Workers (CYW)	(0.5)
Developmental Service Workers (DSW)	4.0
Board Certified Behaviour Analyst	1.0
Support Workers for the Deaf and Hard of Hearing (SWDHH)	(2.0)
Cafeteria Educational Assistants (CAEs)	(1.0)
Indigenous Student Support Worker	(0.5)

Subsection 2.3.3 discussed the total staffing changes in further detail. For further details regarding Special Education staff complement refer to 'Special Education' in section 6.

Included in the Special Education / Learning Opportunities line is a \$200,000 salary contingency set aside for additional staffing support for 2019-20. The specific positions, if required, will be determined at a later date by the Director of Education in consultation with the Superintendents and based on student needs.

Included in total salaries is an additional cost of \$0.5 million that relates to an increase in salaries due to the provincial extension agreements and increased grid placement for Education Support Staff (ESS).

The Board continues to support the cost of Part-Time School Aides (PTSA) and the budgeted cost is consistent with the prior year.

A decrease of \$10,000 is budgeted for bus aides and monitors to align the budget with actual costs.

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

An increase in benefit costs of \$75,000 is the result of increased LTD costs (\$116,000) offset by a decrease in statutory benefits (\$41,000).

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$98,000 expense in 2019-20 (\$102,000 in 2018-19).

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

Total costs in this area have increased \$1.0 million budget to budget. Some of the notable changes are discussed in this section.

Board Initiatives – An amount of \$300,000 has been budgeted for Board Initiatives – Other, to be determined by the Director. This is consistent with the prior year. In the past, this has been used to support initiatives such as Lexia and Empower programs.

International Student – Agent Fees – This represents the commission fees paid to agents and agencies that attract international fee paying VISA students to the Board. It is a percentage of the total international tuition fees revenue. The

amount was added at Revised Budget and is an increase compared to the prior year original budget of \$300,000.

Inter-school Sports – An amount of \$50,000 has been budgeted for the cost of providing transportation to secondary students who attend offsite sporting events.

Safe Schools – A decrease of \$20,000 has been budgeted for the Restorative Justice program to align the budget with expected program costs. Also, effective 2019-20, the Board has eliminated the Turning Point program which results in savings in this line of \$59,000. Alternative programming will be provided for suspension and expulsion programs.

School Information Technology Support (ITS) – An increase of \$409,000 has been budgeted and primarily relates to the implementation costs of the new Student Information System (SIS). A portion of this increase relates to Management Information for Student Achievement (MISA) Local Capacity program expenses that have been reclassified to this line from Board Administration; these expenses are equal to the funding provided for this program.

School Support – The total school support budget is consistent with the prior year and totals \$1.2 million for 2019-20. \$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).

Special Education – Special Equipment Amount (SEA) grants have slightly decreased by approximately \$50,000. The decrease relates to a decrease in the SEA Claim Based Amount. 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 \$60,000 (\$56,000 in 2018-19). 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.

Staffing Contingency - \$400,000 has been budgeted in this line as a contingency for additional staffing. As a result of the staffing reductions due to the elimination of Local Priorities Funding and changes in class size requirements, an amount has been set aside for additional staffing needs as they arise in 2019-20.

School Allocation (school budgets) – There were no changes in the formula to calculate school budgets in 2019-20. An slight increase is due to increased elementary 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 \$44,000 is budgeted for 2019-20 and represents:

- An increase of \$17,000 for Special Education needs;
- An increase of \$27,000 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);

3.2 Non-classroom Expenses (Appendix 9)

3.2.1 Principals and Vice-Principals

Total salaries are budgeted to increase by approximately \$202,000 budget to budget. The increase is a result of an additional 0.75 FTE elementary Vice-Principal and scheduled increases to the pay grids for Principals and Vice-Principals.

An increase in employee benefits of \$80,000 is budgeted due to increased salary costs, benefit rates and increased retirement gratuity expenses expected in 2019-20 as a result of actuarial assumptions.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$528,000 expense in 2019-20 (\$548,000 in 2018-19).

3.2.2 School Secretaries

There is a budgeted decrease of 6.0 FTE school secretaries. Of this decrease, 3.8 FTE represent positions previously funded by the Local Priorities Fund (LPF) which is discontinued for 2019-20. The remaining decrease of 2.2 FTE represents reclassifications of positions that were made during the 2018-19 year and

reflected in the revised budget and budget corrections to actual staffing levels. Salary costs are budgeted to decrease \$232,000 as a result of these staffing changes, net of scheduled salary increases in accordance with collective agreements.

A decrease in employee benefits of \$81,000 is budgeted primarily due to the decrease in salaries. Also, retirement gratuity expenses are expected to increase in 2019-20 as a result of actuarial assumptions.

Consistent with the prior year, an amount of \$40,000 is included in the budget to replace secretarial/clerical workstations. An Evergreen Replacement for administrative computers is included in the School Secretaries' budget line in the amount of \$200,000 (which includes principals and vice-principals).

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$143,000 expense in 2019-20 (\$148,000 in 2018-19).

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.

Budgeted salary and benefit costs are consistent with the prior year.

3.3 Other

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

Total costs in this area have increased \$1.2 million budget to budget. Some of the notable changes are discussed in this section.

Trustees

Salaries and benefits have increased \$1,500 to reflect actual costs. In 2018-19 an amount of \$1,600 was budgeted for additional professional development as it was an election year; this amount has been removed from 2019-20.

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

Director and Supervisory Officers

In 2018-19, salaries were budgeted based on expected outcomes of an executive compensation review. The current year budget represents actual current salaries after the completion of the review. The salaries are frozen at the current rates until further Ministry guidance is provided. As a result a decrease in salaries of \$131,000 is budgeted.

Retirement gratuity expenses are expected to increase in 2019-20 by \$34,000 as a result of actuarial assumptions. The additional increase in benefits is the result of an increase in EHLT and statutory rates.

Board Administration

Salaries have increased by \$303,000 and represents:

- Reclassification of 2.2 FTE positions and related cost to this line from the School Secretaries line,
- Increase of 0.5% effective August 31, 2019 which is consistent with the union increases and offset by funding from the Ministry,
- Increases in grid placement and
- A decrease in the contribution from Employment Services for administration support due to a reduction in funding.

Benefits have increased by \$53,000 due to increased EHLT and statutory rates.

In 2018-19, Local Priorities funding for non-bargaining positions in the amount of \$553,000 was applied to the existing staff complement to reduce wage costs in this area. This funding has expired in 2019-20.

There are no budgeted staffing increases (FTE) for Board Administration in 2019-20.

Other expenses have decrease by \$48,000 and represents a reclassification of Management Information for Student Achievement (MISA) Local Capacity program expense to the Textbooks, Classroom Supplies and Other Related Classroom Expenses line.

Supplies and Equipment expenses have increased by \$31,000. As the current collective agreements expire on August 31, 2019, the budget has been increased by \$15,000 for negotiation related expenses. This is partially offset by savings of \$7,000 in other areas of the Human Resources (HR) budget. Also, the central Information Technology (IT) budget has been increased by \$23,000 primarily due to the implementation of the new student information system and other scheduled increases in software maintenance fees.

The Ontario Public School Boards Association (OPSBA) fee of \$68,000 (\$68,000 in 2018-19) 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 2018-19) 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 \$712,000 expense in 2019-20 (\$644,000 in 2018-19).

School Facilities – Operations

Changes to staffing include:

- An increase of 5.0 FTE Custodians,
- A decrease of 1.0 FTE contracted Facility Services Supervisor and
- A decrease of 3.0 FTE Maintenance Workers.

Details surrounding these changes are noted in subsection 2.3.3. The total impact of these changes is an increase in salaries of approximately \$20,000 (excluding benefits). An additional \$255,000 in salaries is included for increases in grids and grid positions.

The salaries line includes a budget of \$1.1 million (\$1.1 million in 2018-19) for casual custodian replacement costs.

Benefits have increased as a result of additional salary costs and increased benefit rates.

An increase in utilities expenses of \$227,000 is included in the budget as a result of expected commodity rate increases. EcoSchools continues to function at a high level in the schools to achieve additional savings.

Overall maintenance and operation costs are budgeted to increase by \$0.7 million. \$0.5 million of this increase relates to expected increases in the cost of supplies and services. \$0.2 million of this increase relates to the adjustment of budget to actual (i.e. budget correction) for the shared costs of maintaining and operating the Essex Pool.

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 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 2019-20 resulting in funding in the amount of \$1,138,000 (\$510,000 in 2018-19) 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.

The expense for the LaSalle Public School interest payment and Energy Retro-fit interest payment reflects the actual interest portion of the debentured amounts. These projects were not covered by New Pupil Place Grants (NPPG). The Board

Ongoing Funding Issue – School Facilities

New in 2019-20, the supplementary area factors are being updated to reflect data from the 2018-19 school year, as of March 8, 2019, and align with proposed changes to secondary class size. These changes will apply to the elementary and secondary panels under base school operations and are to be phased in over five (5) years. The impact of the phase in for year 1 is minimal as it is offset by data changes to reflect the 2018-19. However, over the next 4 years, this phase in represents a risk of funding loss in this area.

has set aside (i.e. internally appropriated) surplus to offset the capital cost of these assets and pay for the amortization. The interest payments for the duration of the debentures will be charged to this line. Management has reviewed the feasibility of paying off these debentures early to save future interest costs, however, the early loan termination penalties are too costly. In accordance with PSAB, the principal payment is a balance sheet (cash flow) item and is not included in the operating budget as an expense.

2017-18 was the final year of a 3 year phase-in of the School Board Efficiencies and Modernization (SBEM) measures introduced in 2015-16 to encourage the management of underutilized school space. The SBEM measures resulted in changes to top-up funding and benchmarks under the School Facility Operations and Renewal Grant. In 2017-18 and beyond, Base top-up funding is no longer provided to support the operation and maintenance of facilities where enrolment is less than capacity. Under the new model a school can qualify for enhanced top-up only. Enhanced top-up funding supports the operation and maintenance of schools that are isolated from other schools of the same board. Under the new model of funding, only 4 schools qualify for enhanced top-up (Harrow Public School, Pelee Island Public School Centennial Central Public School and East Mersea Public School). The enhanced top-up formula provides the Board with \$238,000 for school operations (\$247,000 in 2018-19).

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 2019-20 (\$1.0 million in 2018-19).

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 \$437,000 (\$396,000 in 2018-19). An increase has been budgeted for committee meetings and additional training.

3.3.2 Amortization

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

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

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

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

3.3.3 Debt Charges (Interest Expense) (Appendix 1)

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

Other than \$484, 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 and a New Dual Campus High School in Amherstburg
- School Condition Improvement projects

Debt Charges from Renewal

This represents the interest expense for 2019-20 on the debenture for Better Schools Initiative (energy project). The principal payment is a balance sheet item.

3.4 School Facility Renewal (Appendix 13)

Between 2015-16 and 2019-20, the Ministry has allocated an additional \$40 million each year to the School Renewal Allocation (SRA). For 2019-20, 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 2019-20 school year. This funding has been split with 40% of the funds allocated towards operating/maintenance type expenditures (e.g. painting) and the remaining 60% of the funds allocated towards expenditures that are capital in nature (e.g. roof repair, accessibility enhancements, portable repair). While the additional operating / maintenance funds can be put towards capital investments, the additional capital funds cannot be put towards operating / maintenance items. Our Board receives \$6.3 million in renewal funding in 2019-20 (\$6.2 million in 2018-19). In the current year, \$5.2 million has been allocated to capital projects and \$1.1 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 2020, there may be a need to re-prioritize these projects as needs emerge in the spring of 2020.

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

In summary, of the Board's total allocation of renewal funding (\$6.3 million), only \$1.3 million is permitted to be spent on non-capital or operating expenditures. As a result of efforts to reduce the capital deficit a smaller portion (\$250,000 for 2019-20) of this amount will pay for the Better Places and Energy projects that were unfunded by the Ministry compared to the prior year (\$440,000). This leaves a larger portion available for operating expenditures.

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

4 Transportation (Appendix 11)

4.1 Grants

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 \$84,000 increase in funding in this line.

New in 2019-20, the Ministry is providing stabilization funding to school boards that run efficient transportation operations but have costs that exceed funding provided for that purpose. This funding is provided based on the Board's expected 2018-19 transportation deficit (2018-19 revised budget) while the Ministry undertakes a review of the student transportation funding formula in order to achieve a more efficient and accountable student transportation system in Ontario. This results in additional transportation funding of \$1.6 million for 2019-20.



As the Board is projecting an increase in enrolment, an additional \$367,000 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 \$0.7 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)

Other revenue is comprised primarily of the following:

- Ministry of Education (MoE) funding that is outside or separate from the GSN
 - In 2019-20 this funding is referred to as the Priorities and Partnerships Fund (PPF) (previously known as EPO grants)
- Funding generated within the schools from various activities, referred to as School Generated Funds (SGF)
- Funding received from organizations other than the Ministry of Education, such as the Ministry of Training Colleges and Universities (MTCU), Immigration, Refugees and Citizenship Canada (IRCC) and Ministry of Citizenship and Immigration and International Trade (MCIIT)
- Fees received from International Visa Students
- Other miscellaneous sources

In 2019-20, the Ministry launched a new Priorities and Partnership Fund (PPF). The PPF is intended to align with the Ontario Budget and Ontario's 'new vision for education'. The funding will replace the previous Education Programs – Other (EPO) funding and aims to be evidence-based and outcome-focused while providing streamlined, accountable, and time-limited funding that will be reviewed and assessed by the Ministry each year. At the time of budget preparation, the PPF allocation for the Board was not yet available. Based on key funding priorities set forth in Ministry Memorandum 2019:B15 dated April 26, 2019 and the known changes to 2018-19 EPOs, certain PPF grants have been budgeted. Actual funding may differ significantly from the board-by-board allocation when it is released.

PPF grants and other revenue includes:

Adult English as a Second Language (ESL)

Funded by MCIIT. Enrolment in the program is expected to be greater than the prior year; the current year budget has been adjusted to reflect actual 2018-19 enrolment levels. Additional funding is directly offset by increased staffing and supply costs.

Community Use of Schools	Includes an amount of \$61,500 for Outreach Coordinators and \$85,000 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 has been reduced for 2019-20 based on announcements and changes made in 2018-19.
EarlyON Child and Family Centres	Funding for EarlyON is provided by the City of Windsor and specific board funding has not been announced. The current level of investment is expected to be maintained in 2019-20 and the current year budget is based on the prior year allocation. This funding no longer supports a teacher consultant position as only 10% of the funding can be used for administration purposes.
Focus on Youth Summer Programs	Funding levels are budgeted to remain consistent with the prior year. In 2018-19, The MoE continues to support the partnership between the school board and local community agencies to provide summer programming and employment opportunities for students in urban, high-needs neighbourhoods.
French as a Second Language (FSL)	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.
Highly Skilled Workforce Strategy	As part of the new PPF, enhancements to experiential learning is listed as part of the Student Pathways priority and funding is expected to support a lead position and provide additional support. An amount equal to the prior years EPO has been budgeted. Actual amounts received may vary.
Innovation in Learning Fund	This EPO was discontinued in 2018-19 and no funding is expected in 2019-20.

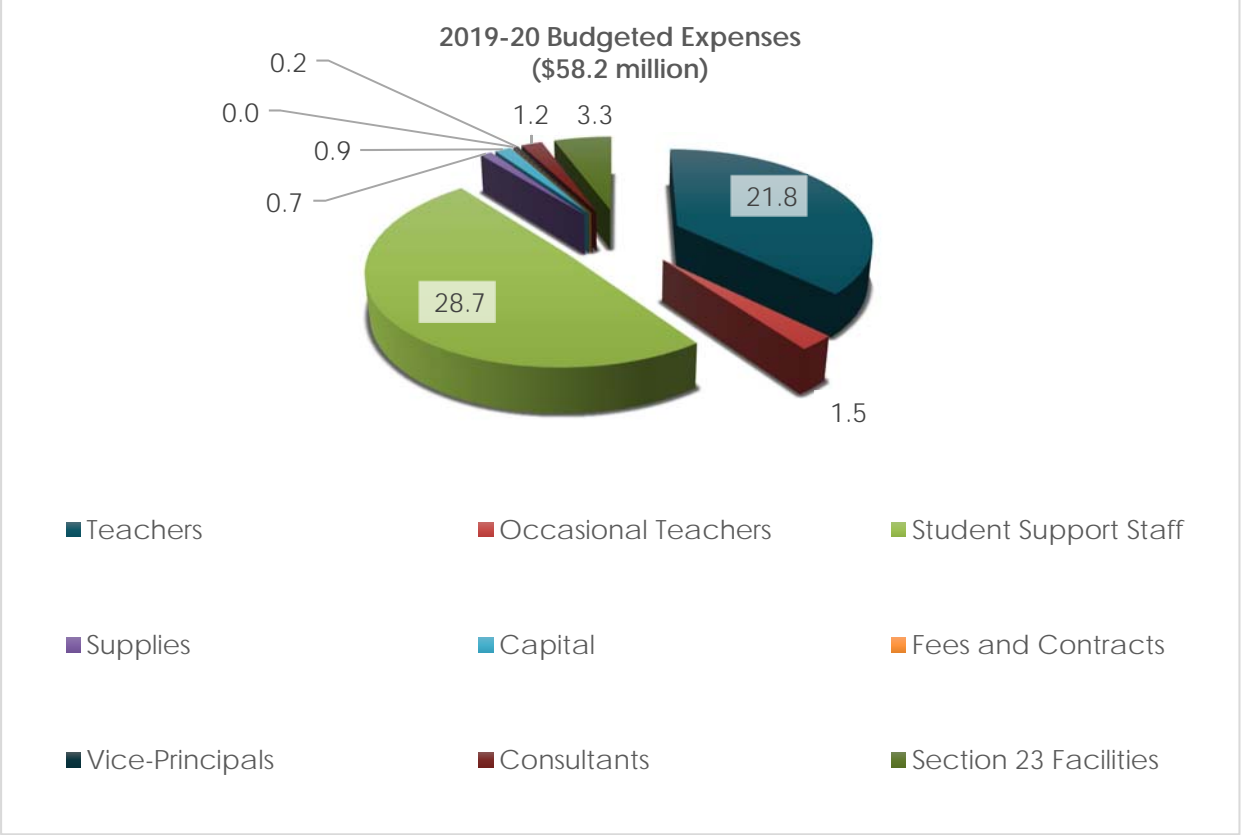
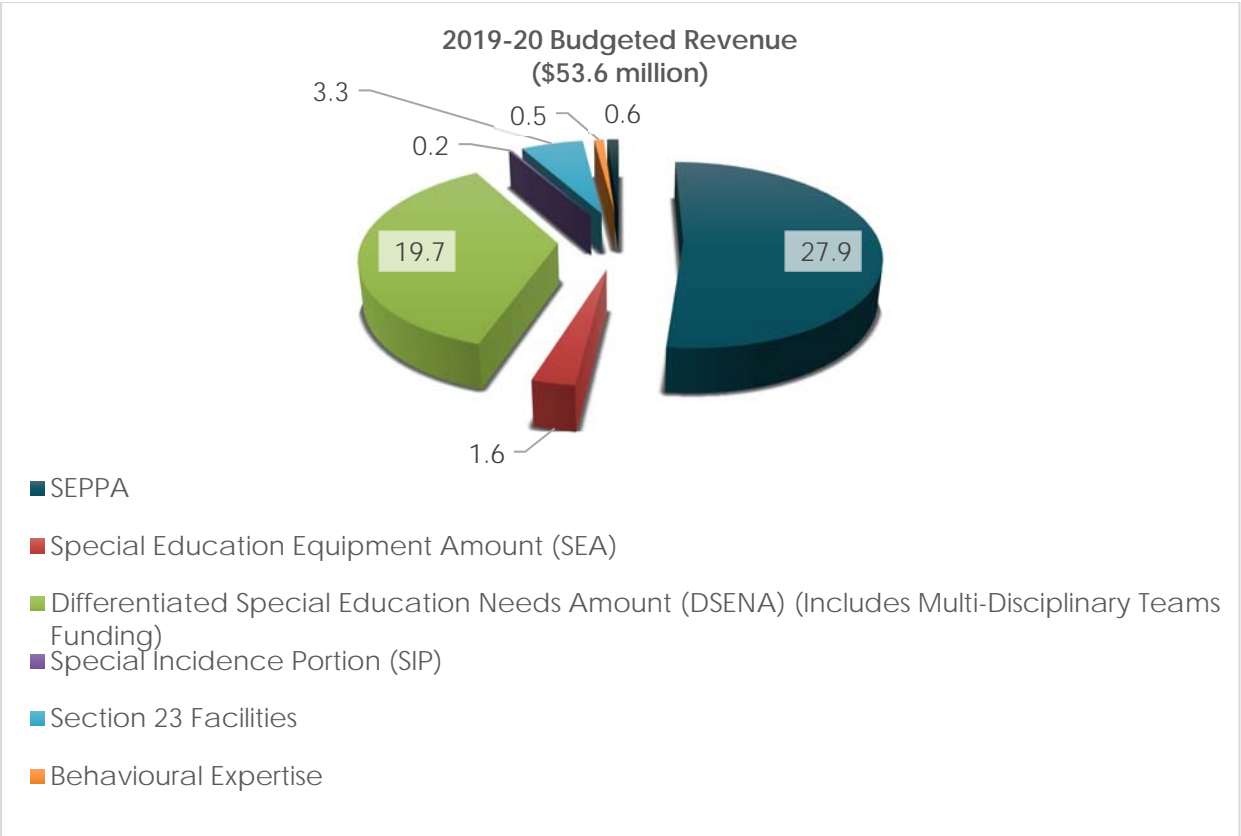
Literacy/Numeracy Grant	MTCU continues to provide funding in the area of Literacy & Numeracy. The Ontario Literacy and Basic Skills (LBS) program helps adults in Ontario to develop and apply communication, numeracy, interpersonal and digital skills to achieve their goals.
Mental Health Workers in Schools	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 grant. Although the board specific funding has not been announced, this is a key priority listed as part of the PPF. An amount equal to the prior years EPO has been budgeted. Actual amounts received may vary.
Miscellaneous Government Grants	This reflects MTCU, 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. Effective for 2019-20, the MTCU has reduced funding and targets related to the Employment Services program offered by the Board, resulting in the closure of the Essex satellite site. Total expenses for these funded programs are budgeted to equal the actual funding received.
Miscellaneous Revenue/Discounts	This line includes a budget of \$7,500 for discounts revenue (early payment of invoices), \$30,000 for international student application fees, \$449,000 for various energy rebates, \$355,000 of revenue generated from solar panels on school rooftops and \$500,000 of interest revenue.

Ontario Youth Apprenticeship Program (OYAP)	This program is a school-to-work transition program offered through our secondary schools. Full-time students in Grades 11 and 12 earn cooperative education credits through work placements in skilled trades. Funding for the current year is based on correspondence from MTCU and represents an increase of \$60,000 compared to the prior year.
Other Revenue – Continuing Education	Represents fees charged to students for continuing education courses and programs. The budget is consistent with the prior year.
Preparation for Cannabis Legislation	This funding was provided in 2018-19 as a one-time support for the preparation of the new legislation. It is not expected to continue in 2019-20.
Renewed Math Strategy	This funding provides new forms of support to all schools, increased support to some schools and intensive support to the few schools that have the highest percentage of students not yet reaching the provincial standard in mathematics. The funding is used to staff 2.0 FTE Math Consultants and the remainder is directed to professional development. Although the board specific funding has not been announced, this is a key priority listed as part of the PPF. The Board's allocation is budgeted to be consistent with the prior year. Actual funding may vary.
School Generated Funds	This represents an estimate of funds that are generated at the school level. It is a requirement by PSAB that these funds be consolidated with the Board's budget. Fundraising is budgeted to be consistent with the prior year.

Tuition Fees	Represents fees collected from International Visa students. A budgeted increase is the result of more international students expected in our system. In 2014-15, a Board Initiative and budget was introduced to develop and market an International Students Program. This effort continues in 2019-20 and the Board is projecting an \$579,000 increase in tuition fees due to higher international fee paying student enrolment.
Well Being: Safe Accepting and Healthy Schools and Mental Health	In 2018-19, this EPO was announced as discontinued. Therefore, no amount has been budgeted for 2019-20.
Other Items	Education Development Charge (EDC) revenue is included in the operating revenue but is excluded by the Ministry for budget compliance calculation purposes. The capital grant for land in the current year represents remaining funding for land preparation for the new Dual Campus High School in Amherstburg.

6 Special Education

Special Education expenses are greater than the funding allocation by approximately \$4.6 million (\$4.0 million in 2018-19). This information was presented to SEAC (Special Education Advisory Committee) at its June meeting.



Below, by type of employee, is the increase in the special education staff complement from the 2018-19 budget to the proposed 2019-20 budget.

Staff	Staffing Sept. 1, 2018	Staffing Sept. 1, 2019	FTE Increase (Decrease)	Cost/Salaries and Benefits (at average)
Support Staff:				
Education Assistant	277.00	285.50	8.50	416,100
Developmental Service Worker (DSW)	112.00	116.00	4.00	249,800
Behavioural Management System Worker (BMSW) / Developmental Management Services Worker (DMSW)	2.00	2.00	-	-
Child Youth Worker (CYW)	48.00	47.50	(0.50)	(31,700)
Support Worker for the Deaf and Hard of Hearing (SWDHH)	13.00	11.00	(2.00)	(128,400)
Social Worker	3.20	2.20	(1.00)	(107,000)
Psychologist and Speech	18.50	16.50	(2.00)	(226,900)
Board Certified Behaviour Analyst	1.00	2.00	1.00	102,800
Local Priority Fund - Various Support Staff	14.00	-	(14.00)	(945,400)
Sub-total	488.70	482.70	(6.00)	(670,700)
Elementary:				
Blind & Deaf (Includes 1 Secondary)	9.00	9.00	-	-
Teachers	70.50	72.50	2.00	213,000
Learning Support (LST)	59.50	59.50	-	-
Local Priority Fund - Elementary Teachers	6.50	-	(6.50)	(692,200)
Sub-total	145.50	141.00	(4.50)	(479,200)
Secondary:				
My Achievement Pathway to Success (MAPS) (Westview Freedom / Western SS)	22.33	21.17	(1.16)	(125,300)
Administration	3.33	3.33	-	-
STEPS (Skills to Enhance Personal Success) / Community Living	29.33	30.67	1.34	144,700
High Intensity / Transition Room (includes Autism)	1.33	1.33	-	-
Learning Support Teacher (LST)	15.67	19.27	3.60	388,800
Local Priority Fund - Secondary Teachers	3.00	-	(3.00)	(324,000)
Sub-total	74.99	75.77	0.78	84,200
Agency:				
Teachers (Including Principal)	29.00	29.00	-	-
Sub-total	29.00	29.00	-	-
Total	738.19	728.47	(9.72)	(1,065,700)

The Local Priorities Fund (LPF), first established in 2017-18 during the last round of collective bargaining, expires on August 31, 2019. Whether this funding is extended is an issue subject to the upcoming central collective bargaining process. Of the 37.0 FTE positions supported by this funding in 2018-19, 23.5 FTE positions were in the area of Special Education.

7 Accumulated Surplus

The Board has a balanced operating budget (\$Nil surplus/deficit) and a deficit in the capital budget of \$931,736. Therefore, the 2019-20 budget includes a deficit for compliance purposes of \$931,736.

The capital accumulated surplus represents amounts internally appropriated in previous years to fully offset the capital deficit position of the Board which related to LaSalle Public School and the Better Schools Energy Retrofit. Each year this balance will be reduced by an amount equal to the amortization of the capital assets. The capital accumulated surplus supports the amortization expense that would otherwise be charged to the operating budget.

There is no impact on the Operating Accumulated Surplus. It is expected that the Board will have \$19.7 million in the Accumulated Surplus - Operating that has not been appropriated either internally (i.e. internal capital) or externally (employee future benefits, school generated funds, etc.) at August 31, 2020.

Accumulated Surplus	Opening Balance – September 1, 2019	2019-20 Budget	Closing Balance – August 31, 2020
Operating	19,688,170	-	19,688,170
Capital	11,740,088	(931,736)	10,808,352
Other – School Budgets	342,960	-	342,960
Total	31,751,218	(931,736)	30,819,482

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 and funding policy changes)

- 2) One time special project expenses
- 3) Provide the opportunity to manage the process to reduce costs

Ultimately, the Board’s objective is to be fiscally responsible in our decision making process. Retaining a surplus for unplanned events, funding changes and changes in budget assumptions is prudent and a sign of strong fiscal management. The operating accumulated surplus represents approximately 4% of the total 2019-20 budget, which is considered a good benchmark by the Ministry.

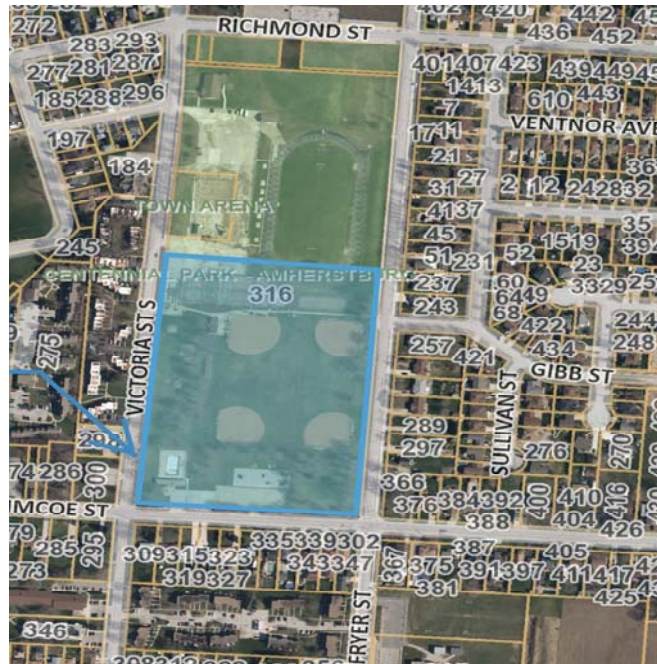
8 Capital Budget (Appendix 3)

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

The capital costs budgeted for 2019-20 are fully funded by Ministry of Education grants.

8.1 Capital Priorities – Major Programs (incl. Land)

This represents the construction costs budgeted to be incurred related to the 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.



8.2 Full Day Kindergarten (FDK)

The Ministry has approved FDK funding for New Giles PS and New Prince Andrew PS. \$1.8 million has been budgeted in 2019-20.

8.3 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, New North Shore FI and New Eastwood/Parkview PS.

8.4 Temporary Accommodations

This allocation provides funding to address the estimated annual cost of temporary accommodation in the amount of \$1,138,000 (\$510,000 in 2018-19). This funding may be used for portable moves, leases, and purchases, as well as for lease costs for permanent instructional space.

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

8.5 Minor Capital (IT)

This represents the budgeted amount for classroom computers (\$1,841,000) and other IT capital items. The classroom computers budget has increased approximately \$50,000 (\$1,791,000 in 2018-19). These costs included hardware, operating software and computer wiring. Electrical wiring costs for computers are in the School Facility Renewal budget.

8.6 School Condition Improvement

For 2019-20, \$1.0 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 2017-18 school year, in proportion to the renewal needs assessed for these facilities during the 2016 assessments by the Ministry Condition Assessment Program.

In 2019-20, 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 2019-20 is approximately \$24.7 million. This is \$2.0 million higher than the prior year's budget amount (\$22.7 million in 2018-19). These funds must be used for expenditures that meet the requirement to be capitalized.

8.7 Short Term Interest on Capital

This represents the short term interest on capital projects not yet permanently financed including New Giles PS, New North Shore FI, New Kingsville K-12, New Prince Andrew PS, New Dual Campus High School in Amherstburg, Queen Elizabeth addition, New Eastwood/Parkview PS, Essex Public retrofit, FDK and SCI. The short term interest incurred is funded by grants

9 Cash Management Strategy

In 2018-19 the Ministry implemented a cash management strategy to help reduce the Province's borrowing costs. Under the policy, the Board's monthly cash flows will be refined based on the Board's cash requirement. The Board's funding entitlements will remain the same under the GSN regulation, however the Board will need to record a Ministry receivable from the Province based on their prescribed formula. Based on the delayed grant payment calculation, a receivable in the amount of \$8.0 million was set up in 2018-19. The receivable does not get updated for the Budget or Revised Budget cycles, therefore there is no change to the receivable. The receivable will be updated on September 1, 2019 as part of the year end process. Management continues to monitor cash flows closely and ensures that any short term borrowing arrangements are tied to capital projects and funded accordingly. Given the Board's accumulated surplus position and careful management of cash flow, no budget impact is included in 2019-20 as a result of this Ministry policy.

10 Appendices

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2019 TO AUGUST 31, 2020**

ESTIMATE OF REVENUE and EXPENSES						
		FUNDING ALLOCATION		EXPENSES (Note 1)		(OVER) UNDER
App		2018 - 2019	2019 - 2020	2018 - 2019	2019 - 2020	ALLOCATION
	GENERAL LEGISLATIVE GRANTS (GLGs) - OPERATING					
	Classroom Expenses					
6	Teachers	252,045,976	250,036,541	246,264,360	245,378,714	4,657,827
	Occasional Teachers	6,545,263	6,684,112	8,125,000	8,118,000	(1,433,888)
7	Teacher Assistants, Professionals / Other Educational Support Staff	46,488,419	46,462,613	47,469,383	47,396,046	(933,433)
8	Textbooks, Classroom Supplies and Other Related Classroom Expenses	11,426,932	11,702,266	13,049,763	14,091,324	(2,389,058)
	Staff Development	298,069	342,408	623,900	668,179	(325,771)
	Amortization *	-	-	3,364,946	3,327,534	(3,327,534)
	Sub-total	316,804,659	315,227,940	318,897,352	318,979,797	(3,751,857)
	Non-classroom Expenses					
9	Principals and Vice-principals	16,456,597	16,856,483	16,241,380	16,503,583	352,900
9	School Secretaries	9,558,166	9,354,781	9,600,330	9,297,360	57,421
9	Teacher Consultants	4,967,019	4,896,772	4,382,004	4,388,807	507,965
	Sub-total	30,981,782	31,108,036	30,223,714	30,189,750	918,286
10	Board Administration and Governance	11,156,969	10,523,934	11,332,661	11,665,221	(1,141,287)
	Amortization - Board Admin. & Governance *	-	-	295,413	776,354	(776,354)
10	School Facility - Operations	35,466,737	35,623,182	37,811,450	38,992,060	(3,368,878)
	Amortization - Pupil Accommodation *	-	-	22,464,090	25,187,222	(25,187,222)
	Amortization - Renewal *	158,475	-	158,475	-	-
	Renewal (Operating)	989,211	823,165	989,211	823,165	-
	Debt Charges from Renewal	281,886	250,148	281,886	250,148	-
	Debt Charges	7,626,488	7,112,449	7,626,998	7,112,933	(484)
11	Transportation	11,981,037	14,054,829	13,370,643	14,037,847	16,982
11	Adult and Continuing Education and Summer School	1,122,576	1,287,727	1,252,356	1,202,209	85,518
	Other Non-operating Expenditures (55 School Boards Trust)	1,803,478	1,800,728	1,779,682	1,779,682	21,046
	Sub-total	70,586,857	71,476,162	97,362,865	101,826,841	(30,350,679)
	Sub-total - GLG - OPERATING	418,373,298	417,812,138	446,483,930	450,996,388	(33,184,250)
4	Amortization of Deferred Capital Contributions *	25,377,944	28,359,375	-	-	28,359,375
	TOTAL - GLG - OPERATING	443,751,242	446,171,513	446,483,930	450,996,388	(4,824,875)

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2019 TO AUGUST 31, 2020**

ESTIMATE OF REVENUE and EXPENSES						
		FUNDING ALLOCATION		EXPENSES (Note 1)		(OVER) UNDER
App		2018 - 2019	2019 - 2020	2018 - 2019	2019 - 2020	ALLOCATION
	OTHER REVENUE					
	Adult English as a Second Language (ESL)	700,000	950,000	700,000	950,000	-
	Community Use of Schools - Outreach Coordinators	98,400	61,500	98,400	61,500	-
	Community Use of Schools: Priority Schools	136,000	85,000	136,000	85,000	-
	Early Years Leads Program	-	-	-	-	-
	EarlyON Child and Family Centres	366,164	366,000	366,164	366,000	-
	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	185,000	184,652	185,000	-
	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	385,000	384,818	385,000	-
	Miscellaneous Government Grants	4,257,868	3,067,230	4,271,980	3,096,591	(29,361)
	Misc. Revenue/Discounts	744,800	1,341,500	-	-	1,341,500
	Ontario Youth Apprenticeship Program (OYAP)	174,000	234,000	174,000	234,000	-
	Other Revenue - Continuing Education	65,000	65,000	-	-	65,000
	Preparation for Cannabis Legislation	36,850	-	36,850	-	-
	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	1,937,000	2,516,000	-	-	2,516,000
	Well Being: Safe Accepting and Healthy Schools and Mental Health	186,590	-	186,590	-	-
	TOTAL - OTHER REVENUE	20,794,003	20,669,980	18,061,315	16,776,841	3,893,139
	Education Development Charges (EDC)	230,000	230,000	230,000	230,000	-
	Capital Grant for Land	538,532	2,581,724	538,532	2,581,724	-
4	Sub-total EDC and Capital Grant for Land	768,532	2,811,724	768,532	2,811,724	-
4	GRAND TOTAL	465,313,777	469,653,217	465,313,777	470,584,953	(931,736)

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2019 TO AUGUST 31, 2020**

CAPITAL BUDGET						
App	CAPITAL EXPENSES	2018 - 2019	2019 - 2020	2018 - 2019	2019 - 2020	(OVER) UNDER
13	Capital Projects - Renewal	4,800,000	5,189,211	4,800,000	5,189,211	-
	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	34,690,982	35,331,728	34,690,982	-
	Capital Priorities - Land (new Dual Campus High School in Amherstburg)	483,857	-	483,857	-	
	Full Day Kindergarten (FDK)	1,294,068	1,794,068	1,294,068	1,794,068	-
	EarlyON Child and Family Centre	1,058,759	883,910	1,058,759	883,910	
	Child Care (including Retrofitting School Space)	6,192,517	7,731,040	6,192,517	7,731,040	
	Temporary Accommodations - Portables	510,000	1,137,769	510,000	1,137,769	-
	Minor Capital (Information Technology)	1,791,161	1,841,236	1,791,161	1,841,236	-
	School Condition Improvement (SCI)	22,703,400	24,673,242	22,703,400	24,673,242	-
	Short Term Interest on Capital	1,057,745	1,388,161	1,057,745	1,388,161	-
	TOTAL - CAPITAL BUDGET	75,223,235	79,329,619	75,223,235	79,329,619	-

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2019 TO AUGUST 31, 2020**

Accumulated Surplus - Available for Compliance Statement of Continuity for the Year Ending August 31, 2020						
App	Purpose for which the fund was established	Balance at Aug. 31, 2018	Expected use for 2018/19	Balance at Aug. 31, 2019	Expected use for 2019/20	Balance at Aug. 31, 2020
	Operating	19,668,170	-	19,668,170	-	19,668,170
	Committed Capital:					
	Heritage Grant - Campbell PS	293,864	(9,042)	284,822	(9,042)	275,780
	Internal Capital - Campbell PS	587,728	(18,084)	569,644	(18,084)	551,560
	LaSalle	2,716,149	(132,495)	2,583,654	(132,495)	2,451,159
	Better Places	7,636,767	(658,342)	6,978,425	(658,342)	6,320,083
	Administrative Buildings	1,437,316	(113,773)	1,323,543	(113,773)	1,209,770
	School Budgets	342,960	-	342,960	-	342,960
	Sub-total	32,682,954	(931,736)	31,751,218	* (931,736)	30,819,482
	Compliance Calculation - 1% of Operating Grant Allocation				4,117,522	
	* The Board has a balanced budget and is in compliance with Section 231 of the Education Act.					
	Note 1: The expenses reported above include adjustments for compliance purposes and are subtracted to determine the Operating Budget.					
				2018 - 2019	2019 - 2020	
	Total Expenses - Operating			465,313,777	469,653,217	
	Total Expenses - Committed Capital			-	931,736	
	Total Expenses			465,313,777	470,584,953	
	Less: Amortization of Employee Future Benefits (EFB)					
	Post Retirement Benefits			1,464,052	1,464,052	
	Retirement Gratuity			3,404,558	3,404,557	
	Sub-total			4,868,610	4,868,609	
	Less: Land Expenses					
	Educational Development Charges (EDC)			230,000	230,000	
	Capital Grant for Land			538,532	2,581,724	
	Sub-total			768,532	2,811,724	
	Expenses - Operating Budget			459,676,635	462,904,620	

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2019 TO AUGUST 31, 2020**

TANGIBLE CAPITAL ASSETS (TCA) and RELATED DEFERRED CAPITAL CONTRIBUTIONS (DCC) OFFSET for PSAB (Public Sector Accounting Board)				
<i>Provided as information:</i>				
	Balance at Sept. 1, 2019	Additions	Amortization (*see below)	Balance at Aug. 31, 2020
Tangible Capital Assets	475,427,424			
Capital Projects - Renewal		5,189,211		
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)		34,690,982		
Full Day Kindergarten (FDK)		1,794,068		
EarlyON Child and Family Centre		883,910		
Child Care (including Retrofitting School Space)		7,731,040		
Temporary Accommodations - Portables		1,137,769		
Minor Capital (Information Technology)		1,841,236		
School Condition Improvement (SCI)		24,673,242		
Short Term Interest on Capital		1,388,161		
Sub-total	475,427,424	79,329,619	* (29,291,110)	525,465,933
LESS: Land				
(Amounts received for land are not included in DCC)	(27,264,486)	-		(27,264,486)
LESS: Unsupported Capital Spending - Other				
Better Places Initiative	(6,972,746)			
LaSalle Public School	(2,583,654)			
John Campbell Public School	(854,466)			
Other	(5,635)			
Other Administrative	(1,388,480)			
Sub-total - Other	(11,804,981)	-	931,735	(10,873,246)
Total Deferred Capital Contributions (DCC)	436,357,957	79,329,619	(28,359,375)	487,328,201
<p>An amortization expense is recorded in the operating budget. This is the term used for the expensing, charging or writing off the cost of a tangible asset (i.e. buildings, roofs, furniture and equipment, etc.). It is also referred to as "depreciation". The purpose is to reflect the reduction in the book value of the asset due to usage and/or obsolescence. Instead of expensing the tangible capital asset the year it is purchased, it is expensed over its expected lifetime, ranging from 5 to 40 years.</p>				
* Total Amortization from Page 1:				
Amortization - Classroom Expenses	3,327,534			
Amortization - Board Admin. & Governance	776,354			
Amortization - Pupil Accommodation	25,187,222			
	<u>29,291,110</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, 2019 TO AUGUST 31, 2020**

App	BUDGETED TEACHER EXPENSES			
	Budgeted Teacher Expenses for 2018 - 2019			
		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		158,861,518	87,402,842	246,264,360
	Budgeted Teacher Expenses for 2019 - 2020			
		Elementary	Secondary	Total
	Salary	138,265,241	77,754,391	216,019,632
	Benefits (including retirement gratuities)	17,216,235	9,708,927	26,925,162
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,608,489	825,431	2,433,920
1		157,089,965	88,288,749	245,378,714

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2019 TO AUGUST 31, 2020**

TEACHER ASSISTANTS and PROFESSIONALS and OTHER EDUCATIONAL SUPPORT STAFF			
App		2018 - 2019 Approved Budget	2019 - 2020 Draft Budget
	<u>SALARIES</u>		
	Teacher Assistants, Other	201,712	203,543
	Early Childhood Educators (ECEs)	7,705,230	7,701,424
	Special Education / Learning Opportunities	24,151,500	24,331,608
	Media Staff	117,827	119,171
	Managing Information for Student Achievement (MISA) Project	285,075	285,075
	Courier	87,080	88,276
	Cafeteria Assistants	146,827	113,024
	Clerical	245,079	228,729
	Tutors in the Classroom (WCCA)	45,000	45,000
	Safe Schools - CYW (Turning Point)	37,927	-
	School Technicians (includes Trevlac support)	1,524,638	1,460,319
	Diversity and Change Your Future Program	378,170	361,141
	Re-engagement Attendance Counsellors	280,748	134,855
	Sub-total	35,206,813	35,072,165
	<u>FEES and CONTRACT SERVICES</u>		
	School Aides	1,628,000	1,628,000
	Special Education - Bus Aides/Bus Monitors	40,000	30,000
	Sub-total	1,668,000	1,658,000
	Total - Salaries / Fees and Contract Services	36,874,813	36,730,165
	BENEFITS	10,492,923	10,568,159
	Amortization of Employee Future Benefits (Compliance Adjustment)	101,647	97,722
1	TOTAL	47,469,383	47,396,046

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2019 TO AUGUST 31, 2020**

App	TEXTBOOK, CLASSROOM SUPPLIES and OTHER RELATED CLASSROOM EXPENSES	2018 - 2019 Approved Budget	2019 - 2020 Draft Budget
	Accessibility for Ontarians with Disabilities Act, 2005 (AODA)	6,000	6,000
	Agency Schools	30,000	30,000
	Barriers to Co-op Education - Transportation	12,600	12,600
	Board Initiatives - International Baccalaureate (IB)	225,000	225,000
	Board Initiatives - Other	300,000	300,000
	Curriculum and Learning Materials	1,083,885	1,083,385
	Distance Learning	7,000	7,000
	Diversity Office - Supplies	70,000	70,000
	Equity and Inclusion Education - Staff	20,000	20,000
	Emergency Response Materials	3,000	-
	Indigenous Education Board Action Plan	78,204	79,906
	Furniture and Equipment - Library and Guidance	10,000	10,000
	Instructional Equipment Repairs	190,000	190,000
	Instructional Equipment - Schools (Replacement)	8,000	8,000
	International students - recruitment	50,000	50,000
	International students - agent fees	-	300,000
	Inter-school Sports	265,900	315,900
	Leadership Development	20,000	20,000
	LOG - Pathways to Success - Academic	542,000	560,000
	Kilometrage - Consultants and Other Educational Support Staff	81,625	81,625
	Media Centre - Civic Centre (rent)	71,000	71,000
	Moving of Classroom Furniture	60,000	60,000
	Office and Expenses - Program and Special Education	81,550	82,550
	Outdoor Education	310,539	312,641
	Parental Involvement	46,604	46,604
	PASS - County	31,500	31,500
	Printing and Postage for Schools	1,000	1,000
	Protective Equipment - Special Education	15,000	14,000
	Safe Schools (Fees and Contracts)	266,400	187,000
	Safety Patrols	4,000	4,000
	School Accommodation - Transition Costs	40,000	40,000
	School Closing - Historical & Ceremonial	2,000	2,000
	School Information Technology Support	2,396,271	2,805,465
	School Support	1,219,459	1,205,219
	Schools - Replacement Furniture & Equipment	80,000	80,000
	School Reunions (Board contribution)	3,500	3,500
	Science and Technology Support	10,000	10,000
	Secondary Senior Mathematics	15,000	15,000
	Radio Licenses - Schools	30,000	30,000
	Security Fees - Schools	2,000	2,000
	Special Education	936,800	886,880
	Special Funding Requests and Other	30,000	30,000
	Staffing Contingency	-	400,000
	Student Leadership	5,000	5,000
	Student Support	240,678	248,678
	Textbooks - Replacement	105,390	105,390
	Urban and Priority Schools	194,000	183,094
	Vandalism - Computers	35,000	35,000
	Vandalism - Instructional Equipment and Supplies	25,000	25,000
	School Allocation	3,788,858	3,799,387
1	Total - Textbook, Classroom Supplies and Other Related Classroom Expenses	13,049,763	14,091,324

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2019 TO AUGUST 31, 2020**

App	NON CLASSROOM EXPENSES	2018 - 2019 Approved Budget	2019 - 2020 Draft Budget
	PRINCIPALS and VICE-PRINCIPALS		
	Salaries	13,992,946	14,194,631
	Benefits	1,515,012	1,595,777
	Travel and Professional Development	185,055	185,195
	Amortization of Employee Future Benefits (Compliance Adjustment)	548,367	527,980
1	Total	16,241,380	16,503,583
	SCHOOL SECRETARIES		
	Salaries	7,111,352	6,879,819
	Benefits	2,096,212	2,029,243
	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)	147,766	143,298
1	Total	9,600,330	9,297,360
	TEACHER CONSULTANTS		
	Salaries - Regular Day School	3,871,738	3,874,401
	Benefits	468,266	472,406
	Fees and Contract Services	40,000	40,000
	Ergonomic Furniture - Teacher Consultants	2,000	2,000
1	Total	4,382,004	4,388,807

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2019 TO AUGUST 31, 2020**

App	OTHER EXPENSES	2018 - 2019 Approved Budget	2019 - 2020 Draft Budget
	TRUSTEES		
	Salaries and Benefits	145,000	146,500
	PD/Travel/Conferences/Other Expenses	78,143	76,543
	Sub-total	223,143	223,043
	DIRECTOR and SUPERVISORY OFFICERS		
	Salaries	1,767,623	1,636,953
	Benefits	240,977	283,762
	PD/Supplies	147,100	147,100
	Sub-total	2,155,700	2,067,815
	BOARD ADMINISTRATION		
	Salaries	4,274,693	4,577,898
	Benefits	1,548,662	1,610,868
	Legal and Audit	598,000	599,000
	Accommodation Review	50,000	50,000
	Other Expenditures (includes Administration Buildings)	406,249	358,683
	Supplies and Equipment (includes Central ITS & JEAP)	1,371,810	1,402,680
	Utilities (Operations) (Central portion)	60,000	63,000
	Sub-total	8,309,414	8,662,129
	Amortization of Employee Future Benefits (Compliance Adjustment)	644,404	712,234
1	Total Board Administration and Governance	11,332,661	11,665,221
	SCHOOL FACILITY - OPERATIONS		
	Salaries	16,800,884	17,076,278
	Benefits	6,175,673	6,228,193
	Energy Retro-fit - Debenture Interest Payment	195,888	173,832
	Insurance - Public Liability	540,000	540,000
	Insurance - Fleet, Property and Boiler	90,000	90,000
	LaSalle Public School - Debenture Interest Payment	141,271	117,791
	Maintenance	2,830,180	3,375,391
	Supplies and Equipment - Operations	2,648,420	2,808,420
	Utilities (Operations)	6,964,827	7,191,700
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,028,767	953,455
	Sub-total School Facility - Operations	37,415,910	38,555,060
	SCHOOL FACILITY - HEALTH and SAFETY		
	Committees	200,000	220,000
	Consulting and Testing	33,000	33,000
	Programs	26,000	54,000
	Supplies and Miscellaneous	19,040	16,500
	Training and Professional Development	117,500	113,500
	Sub-total School Facility - Health and Safety	395,540	437,000
1	Total School Facility - Operations	37,811,450	38,992,060

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2019 TO AUGUST 31, 2020**

App	OTHER EXPENSES	2018 - 2019 Approved Budget	2019 - 2020 Draft Budget
	TRANSPORTATION		
	Administration	422,270	424,748
	Regular	10,559,288	11,042,454
	Special Education	2,308,440	2,490,000
	Pelee Island - Secondary	78,000	78,000
	Furniture & Equipment	2,645	2,645
1	Total	13,370,643	14,037,847
	ADULT, CONTINUING EDUCATION, SUMMER SCHOOL		
	Salaries	1,052,995	997,737
	Benefits	126,321	131,432
	Other Direct Costs (Supplies/F & E)	73,040	73,040
1	Total	1,252,356	1,202,209

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2019 TO AUGUST 31, 2020**

App	MISCELLANEOUS GOVERNMENT GRANTS	2018 - 2019 Approved Budget	2019 - 2020 Draft Budget
	Invest (Windsor & Leamington)	128,075	-
	LINC (Language Instruction for New Canadians)	274,370	264,896
	Employment Services (Windsor & Leamington)	3,849,535	2,831,695
	Summer Career	20,000	-
2	Total	4,271,980	3,096,591

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2019 TO AUGUST 31, 2020**

App	Location	Description	Elementary	Secondary	Total
	<u>CAPITAL - PROJECTS</u>				
	<u>BOILER SYSTEM UPGRADES</u>				
	Various Schools	Upgrade boiler rooms	150,000	150,000	
		Sub-total Boiler System Upgrades	150,000	150,000	300,000
	<u>ELECTRICAL UPGRADES</u>				
	Various Schools	Security and Fire Alarm upgrades	250,000	250,000	
		Sub-total Electrical Upgrades	250,000	250,000	500,000
	<u>GENERAL PROJECTS</u>				
	Various Schools	Energy Conservation Measures	100,000	200,000	
	Various Schools	Classroom Upgrades	508,163	631,048	
		Sub-total General Projects	608,163	831,048	1,439,211
	<u>HVAC UPGRADES</u>				
	Various Schools	HVAC and Controls	150,000	150,000	
		Sub-total HVAC Upgrades	150,000	150,000	300,000
	<u>PAVING</u>				
	Various Schools	Paving of various areas	250,000	400,000	
		Sub-total Paving	250,000	400,000	650,000
	<u>ROOFING</u>				
	Various Schools	Roof Repairs	800,000	500,000	
		Sub-total Roofing	800,000	500,000	1,300,000
	<u>STRUCTURAL UPGRADE & OTHER</u>				
	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	
		Sub-total Structural Upgrade & Other	300,000	400,000	700,000
3		TOTAL CAPITAL - PROJECTS	2,508,163	2,681,048	5,189,211
	<u>CAPITAL - OPERATING</u>				
	<u>GENERAL PROJECTS</u>				
	Various Schools	Consultant Fees	50,000	50,000	
	Various Schools	Painting - Various	250,000	250,000	
	Various Schools	Other (Chemical Waste, Drinking Water)	12,000	70,500	
	Various Schools	School Projects - Minor	112,532	28,133	
1		TOTAL - CAPITAL - OPERATING	424,532	398,633	823,165
		TOTAL CAPITAL - PROJECTS and OPERATING	2,932,695	3,079,681	6,012,376
	<u>ENERGY PROJECT</u>				
		Write-off re energy project - Interest	150,089	100,059	250,148
		TOTAL - ENERGY PROJECT	150,089	100,059	250,148
	GRAND TOTAL: CAPITAL - PROJECTS, OPERATING & ENERGY		3,082,784	3,179,740	6,262,524