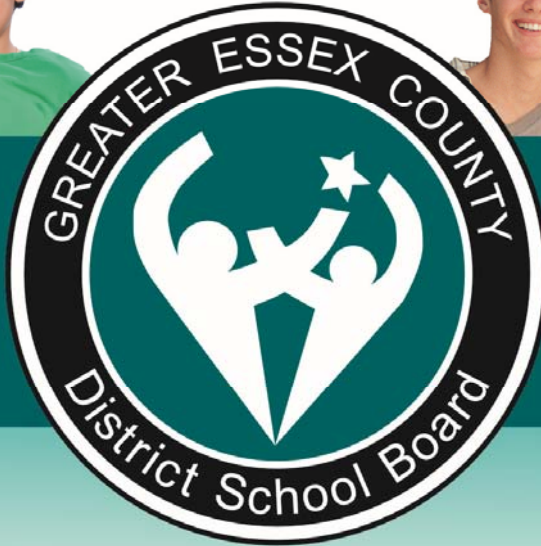


We have **BIG** plans



for your
LITTLE
one



and for a
GREAT
future!

GREATER ESSEX COUNTY District School Board

451 Park Street West, P.O. Box 210

Windsor, Ontario N9A 6K1

(519) 255-3200

www.publicboard.ca

2020-2021

Approved Budget



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
Town of Essex, Town of Kingsville



Sarah Cipkar
Windsor Wards 3, 4 and 10



Cathy Cooke – Vice-Chairperson of the Board
Windsor Wards 5, 6, 7 and 8



Alan Halberstadt
Windsor Wards 3, 4 and 10



Alicia Higgison
Town of Lakeshore, Town of Tecumseh



Ron Le Clair – Chairperson of the Board
Town of Amherstburg, Town of LaSalle



Aimee Omstead
Town of Leamington, Pelee Island



Linda Qin
Windsor Wards 1, 2 and 9

Role of the Trustee

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

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

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



Dr. Jessica Sartori
Windsor Wards 1, 2 and 9



Gale Hatfield
Windsor Wards 5, 6, 7 and 8



Anumita Jain
Student Trustee - City



Nabil Johny
Student Trustee - County

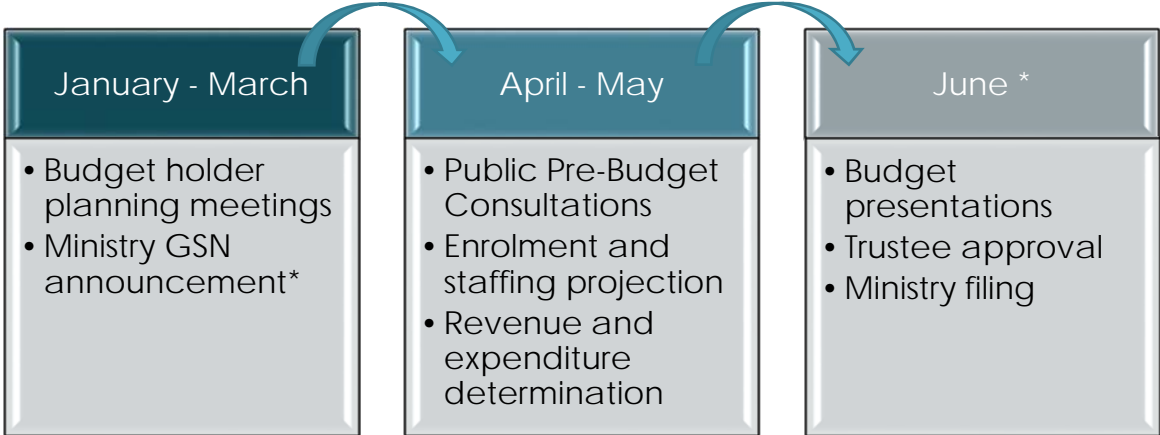
1.2 Administration

Erin Kelly	Director of Education
Shelley Armstrong	Superintendent of Business
Todd Awender	Superintendent of Education – School Development and Design
Josh Canty	Superintendent of Education – Student Success and Alternative Education
Dr. Jeff Hillman	Superintendent of Education – School Effectiveness/Parent Engagement
Vicki Houston	Superintendent of Human Resources
Dr. Clara Howitt	Superintendent of Education – Program and Professional Learning
Chris Mills	Superintendent of Education – Elementary Staffing and Information Technology
Dr. Sharon Pyke	Superintendent of Education – Student Well-Being (Safe Schools, Equity, Healthy Schools, Mental Health)
Mike Wilcox	Superintendent of Education – Special Education

1.3 Budget Process & Format

The preparation of the 2020-21 budget is the responsibility of Senior Administration. It has been prepared in compliance with applicable legislation, Canadian generally accepted accounting principles (GAAP) established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants (CPA) of Canada as well as internal policies and procedures.

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



* Due to the global pandemic (COVID-19), the release of the Grants for Student Needs (GSN) was delayed and the budget process was revised accordingly. The GSN was released on June 19, 2020 and the deadline to submit a budget to the Ministry is **August 19, 2020**. All regular budget activities leading up to the release of the GSN were completed as scheduled.

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

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

An amortization expense is recorded in the operating budget. This is the term used for expensing, charging or writing off the cost of a tangible asset (i.e. buildings, roofs, furniture and equipment, etc.). It is also referred to as “depreciation”. The purpose is to reflect the reduction in the book value of the asset due to usage and/or obsolescence. Instead of expensing the tangible capital asset the year it is purchased, it is expensed over its useful life, ranging from 5 to 40 years, depending on the type of asset.

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

1.4 Overview of the Funding Formula

The current funding system for education is intended to provide a fair allocation for all students wherever they live in Ontario. The formula aims to:

- Operate in a fair and non-discriminatory manner as between the public and Catholic boards in both the English-language and French-language systems;
- Provide funding to maintain schools and to build new schools where they are needed;
- Allow boards some flexibility to decide how funds will be allocated to programs and supports, and among schools;
- Restrict how boards spend money in some specific areas (e.g. to protect funding for capital and special education, and limit spending on board administration); and
- Promote school board accountability by ensuring that boards report consistently and publicly on how they spend their allocations.

Sources of Funding include:

- Ministry of Education – Grants for Student Needs (GSN)
- Ministry of Education – Priorities and Partnerships Fund (PPF) – Previously known as Education Program – Other (EPO)
- Ministry of Education – Capital Funding

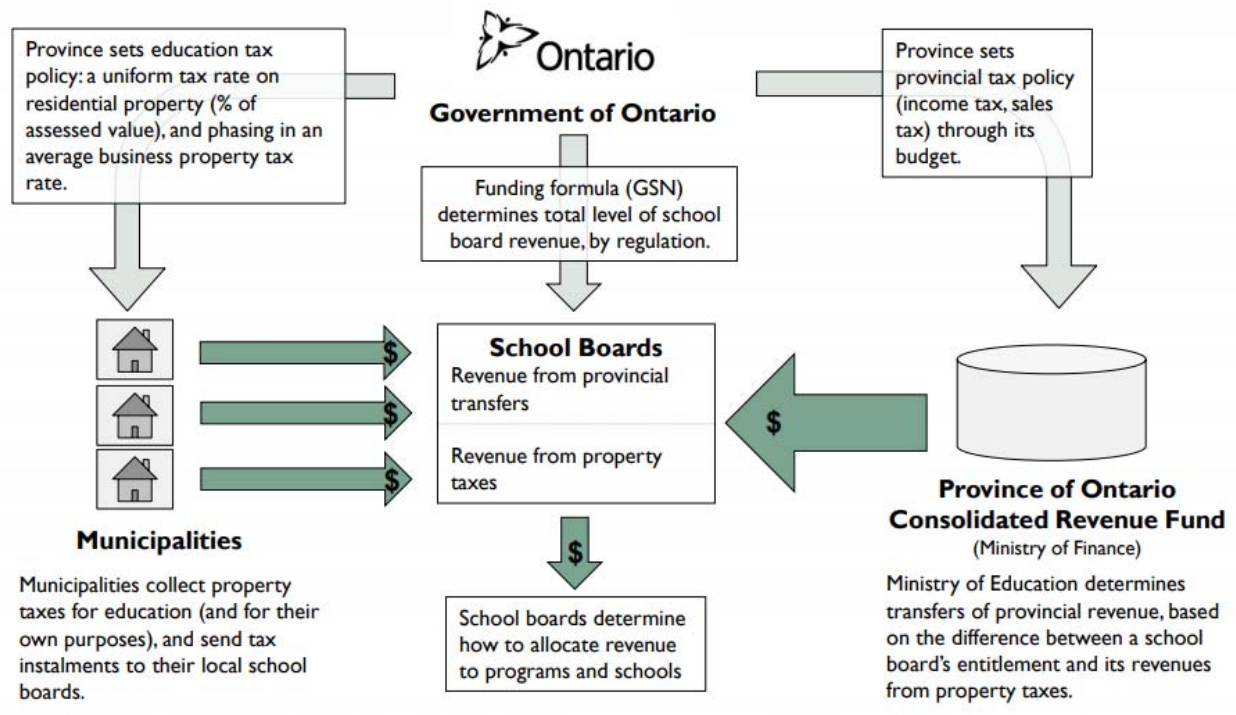
- Educational Development Charges (EDCs)
- Other Ministries – Ministry of Labour, Training and Skills Development
- Ministry of Citizenship, Immigration and International Trade (MCIIT)
- Other sources – Student fees, fundraising, interest, energy rebates, etc.

Under the current education funding system, the province sets the total allocation amount using the formulas in the GSN, known as “the funding formula”.

The Board’s GSN allocation comes from two (2) sources:

1. Education Property Tax: Collected by the municipality with rates set by the Ministry of Finance;
2. School Board Operating Grant (SBOG): funding provided to boards by the Province to cover the difference between the property tax collected and the total allocation as determined by the funding formula.

The following chart illustrates the flow of the funding formula.

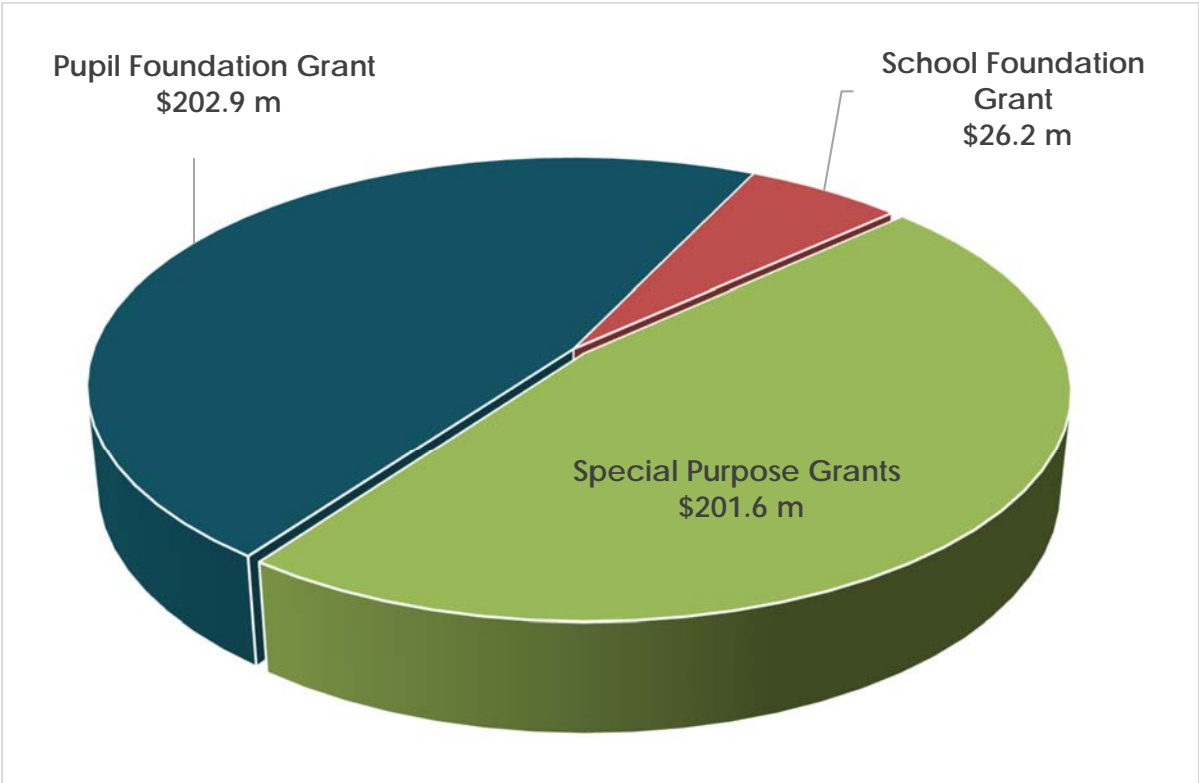


The 2020-21, GSN consists of the following components, which is consistent with the prior year:

1. a Pupil Foundation Grant
2. a School Foundation Grant, and
3. Fifteen (15) special purpose grants

The foundation grants cover the basic costs of education (primarily funded based on enrolment) and the special purpose grants address the unique needs of the students, schools and school boards related to location, student and school needs, and a board's demographic profile.

The 2020-21 grant allocations through the GSN (excluding other sources) is shown below. The Pupil Foundation Grant represents over half of the GSN.



For 2020-21, the operating allocations are as follows:

Grant	Amount (in 000's)
Pupil Foundation Grant	202,861
School Foundation Grant	26,246
Special Education Grant	54,515
Language Grant	11,890
Indigenous Education Grant	3,048

Geographical Circumstances Grant	308
Learning Opportunities Grant	9,108
Mental Health and Well-Being Grant	1,680
Continuing Education and Other Programs Grant	1,009
Cost Adjustment and Teacher Qualification Grant	47,161
Student Transportation Grant	14,112
Declining Enrolment Adjustment	560
School Board Administration and Governance Grant	10,176
Program Leadership Grant	906
Support for Students Fund	3,726
School Facility Operations and Renewal Grant	36,942
Debt Service Support (Interest Portion)	6,430
TOTAL OPERATING GRANT ALLOCATIONS	430,678

1.5 Budget Risk Areas

1.5.1 Global Pandemic (COVID-19) Budget Implications

On March 11, 2020, amid increasing cases and world spread of the Coronavirus (COVID-19), the World Health Organization (WHO) declared COVID-19 a global pandemic. In response to community spread in Ontario, the provincial government made an announcement that all publicly funded schools across the province would be closed for two (2) weeks following March Break (March 15 – April 5). Shortly thereafter, on March 17th, the Government of Ontario declared a state of emergency, ordering the closure of many other public and private organizations and prohibited public gatherings of more than 50 people (later reduced to 5 people on March 28). The closure period for publicly funded schools continued to be extended until May 19th, when it was announced that they would not reopen until September.

Currently, the Province of Ontario is in a reopening phase (comprised of 3 stages). Due to the infection rates in Windsor and Essex County, the region is one of three provincial regions that remain in Stage 2 of reopening (as of July 30, 2020).

The remainder of the 2019-20 school year was completed remotely through distance learning using platforms such as Edsby, Microsoft Teams, take-home packages, and other various technology and devices.

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

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

On July 30, 2020, the Ministry issued a technical briefing outlining "Ontario's School Reopening Plan" (the "Plan"), which provided the following guidance:

Elementary Schools

- The full range of elementary curriculum will be provided.
- Elementary school children in Kindergarten through Grade 8 will attend 5 days per week, with one cohort for the full day, including recess and lunch.

Secondary Schools

- School Boards were designated as either "Designated" or "Non-designated". GECDSB is classified as Designated by the Ministry.
- Designated school boards will open on an adapted model, with class cohorts of approximately 15 students, attending on alternate days, or alternate schedules that would represent in person attendance for at least 50% of instructional days.

The Reopening Plan also highlights some enhanced health and safety protocols such as:

- Self screening
- Adapted school environments
- Hand Hygiene
- Masking

- Students in Grades 4 to 12 will be required to wear non-medical or cloth masks while in school.
 - Students in JK to Grade 3 will be encouraged but not required to wear masks in common spaces.
 - Medical masks will be provided for teachers and all other school staff.
 - Reasonable exceptions to the requirement will be put in place by schools and school boards.
- Cohorting
 - Distancing (1 Metre)
 - Limiting visitors in schools
 - Pre-registration

The Plan allows parents to make decisions regarding in-person attendance for their children for 2020-21 school year and parents will have the option of remote learning, delivered by school boards. Student with a high level of special education needs who are unable to study remotely will be permitted daily attendance and instruction. School Board should be ready to implement adapted and remote learning models should they be required (i.e. in the event of a second wave and closures).

A new school health monitoring system will be established through a partnership between the ministries of Health and Education, school boards and local public health to monitor and respond to reports of COVID-19 symptoms. Testing, contact tracing and isolation are included in the system. Also, training for school staff will be provided.

The Board continues to follow guidance from the Ministry to inform decisions. The health and safety of students and staff is the foundation for all decisions.

The global pandemic will require boards to be flexible and pivot to alternative learning models, as circumstances warrant it. Upcoming decisions and the progression of the pandemic will have implications on the 2020-21 Budget.

The GSN, released on June 19 2020, funds a conventional learning model; GSN funding is based on the assumption that schools will reopen in the fall to all students and that they will remain open for the entire 2020-21 school year.

Boards have been advised to be diligent in managing costs and carefully review all discretionary program spending in their 2020-21 school year budgets. A diligent approach to budgeting has been the Board’s approach over the past years, including 2020-21.

On July 30, 2020, the Ministry announced new investments in the amount of \$309 million to support the re-opening of schools. The following funding includes:

- Masks and Personal Protective Equipment (PPE) - \$60 million
- Funding for Additional Staff - \$80 million
- Cleaning Supplies - \$25 million
- Health and Safety Training - \$10 million
- Transportation – Cleaning Supplies and PPE - \$40 million
- Lab Testing Capacity - \$23.7 million
- Additional Public Health Nurses - \$50 million
- Additional Mental Health Supports - \$10 million
- Additional Supports for Students with Special Needs - \$10 million

The GSN announcement provided for \$25.0 million in new funding to extraordinary costs related to the pandemic for mental health to support the continued learning and well-being of students, and to address technology-related costs. At that time, there was also an announcement of \$4.0 million in PPF funding for cleaning, cleaning protocols, and financial support to hire additional custodial staff in September to support school reopening.

On August 4, 2020, the Ministry issued a memorandum surrounding the investments to support school reopening in response to the COVID-19 outbreak. In that memo, the Board’s share of funding was specified as follows:

Funding Description	GECDSB Share (\$)
New Investments to Support School Reopening (\$309m)*	
Additional staffing support (custodians)	901,384
Health and Safety Training for Occasional Teachers and Casual Education Workers	171,468
Addition Support for Special Education	161,836
Additional Mental Health Supports	149,073
Projected GSN Allocations (\$25m)	
Allocation for Technology Related Costs	262,290

Allocation for Mental Health Supports	149,073
Enhanced Cleaning Allocations (\$4m)	
Base Amount	2,500
Enrolment Amount	68,516
Total GECDSB Funding Allocation	1,866,140

* Note only \$80 million of the \$309 million has been allocated by board.

The Ministry also acknowledged that some students may return to school next year having already successfully completed Ontario Secondary School Diploma (OSSD) requirements to graduate, in order to better prepare themselves for their post-secondary pursuits. The Ministry will monitor the financial implications for students enrolled with more than 34-credits.

The 2020-21 Budget includes funding in the amount of \$1,866,140 for COVID-19 related expenditures as announced on August 4, 2020. An equal amount of expenses (\$1,866,140) has been included in the budget as the funding is expected to be fully used for its intended purpose. Additional expenses in the amount of \$3,295,559 are budgeted using the operating accumulated surplus. Therefore, total budgeted COVID-19 expenditures are \$5,161,699. Actual COVID-19 expenses are projected to be greater than the funding announced to date and the budgeted expenses. All incremental expenses (i.e. above the \$5,161,699) have been excluded from the budget due to their uncertainty.

Excluding the additional COVID-19 funding, the GSN assumes a conventional learning model. As such, expenses have been budgeted under the same model.

It is anticipated that incremental expenditures will be incurred to manage the board’s pandemic response. Incremental expenditures may be influenced by the following factors:

- The proposed learning model and adjustments to the model as the pandemic unfolds.
- The timeline and progression of the virus (i.e. sustained need for incremental expenses).

Consideration will also need to be given to the following:

- Additional funding that will offset incremental pandemic related expenses.

- The amount of in-year savings that will be available to address pandemic related expenses (available through redirection of unspent budget allocations).
- The amount of expenses that can be incurred with 2019-20 savings in preparation for the 2020-21 school year.

The Board has projected the following expenses that are likely to be incurred in the 2020-21 school year. These incremental portion of expenses are not included in the 2020-21 budget due to the uncertainty discussed above.

Description of Expense	Estimated 2020-21 Monthly Expense	Annualized*
Masks for Students	\$267,000	\$2,670,000
Personal Protective Equipment (PPE), Cleaning Supplies, Isolation Kits	\$100,000	\$1,000,000
Additional Cleaning Costs	\$170,000	\$1,700,000
Temporary Storage Containers for Excess Furniture	\$15,000	\$150,000
Additional cleaning measures for special education classrooms	TBD	TBD
Technology (Devices, Software, Internet)	TBD	TBD
Transportation	TBD	TBD
Replacement / Supply Costs (Safety Issues, Self-Isolation, etc.)	TBD	TBD
Other	TBD	TBD
Total	+ - \$552,000	+ - \$5,520,000
Expenses <u>included</u> in the 2020-21 Budget		(\$5,161,699)
Incremental Expenses <u>not included</u> in 2020-21 Budget		+ - \$358,301

*Assumes a full year of expenses. Estimates are based on the best available data and may vary significantly.

In addition to the expenses highlighted above, other revenues may be impacted. Travel restrictions and health concerns may result in a significant decrease or elimination of international fee-paying students. Rental revenue (i.e. day-care

and community use of schools) may experience a decrease if restrictions are in effect.

There is a risk that in-year savings and additional funding sources may not be available or inadequate to address the incremental costs related to the pandemic. Over the past years, the Board has been fiscally diligent by paying off the capital deficit and ensuring a healthy operating accumulated surplus (\$19.7 million as of August 31, 2019) to address unforeseen events, such as a global pandemic.

As discussed, the pandemic presents a significant risk to the budget. The senior leadership team will continue to monitor the financial impact it may have on the 2020-21 school year. Once additional funding, incremental expenses and in-year reallocations have been determined, the impact on the 2020-21 budget will be communicated and adjusted through the revised budget submitted to the Ministry in the late fall of 2020.

1.5.2 Other Budget Risks

Listed below are areas of risk affecting the budget:

- Enrolment estimates – An enrolment decline in elementary and/or secondary schools will reduce grants. The enrolment decline of international students due to travel restrictions and health and safety concerns will reduce tuition revenues.
- Labour framework – The funding is based on nine recently ratified central collective agreements (2019-2022):
 - Salary increases in 2020-21 are funded by an increase in the salary benchmarks throughout the Grants for Student Needs (GSN) for teaching and non-teaching staff (1.0% on September 1, 2019 and 1.0% of September 1, 2020). The effective increase in benchmarks is 2.01% compared to the prior year budget.
 - The Teacher Qualifications and Experience Allocation and the Early Childhood Educator Qualifications and Experience Allocation will recognize grid movement on September 1, 2020.
 - The benefits benchmarks in the Foundation Grants are reduced by 0.167% as part of the phase out of retirement gratuities.
- 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 \$3.6 million (\$2.8 million in 2019-20) 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 2020-21 budget (\$10.7 million in 2019-20). This is considered a risk given the continuation of the sick and short-term leave program and the potential increase in the number and cost of replacement staff required. The pandemic may also have an impact on the cost of replacement staff as highlighted. Sick leave provisions currently in effect:
 - Eleven (11) sick days allocated in 2020-21.
 - Any of the 11 sick days allocated in 2019-20 that are not used may be carried over to 2020-21; 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 \$5.4 million (\$4.6 million in 2019-20).
- The funding changes related to the 34-Credit Threshold began in the 2013-14 year. The portion of a pupil's enrolment over the 34-credit threshold is called a "high-credit" and is funded at the Continuing Education rate (which is significantly lower). To be conservative, the 2020-21 budget anticipates that there will be no students (8.0 in 2019-20) funded at this reduced rate.
- Utilities:
 - On May 1st, 2020, the Ontario government issued an Emergency Order to temporarily reduce the Global Adjustment (GA) rates to pre-COVID-19 monthly levels for April, May, and June. The Order provides a deferral of Global Adjustment charges and is expected to

approximate a 15% reduction of actual Global Adjustment costs. The interim cost avoidance is expected to be recovered over a 12-month period beginning January 2021.

- Much of the cost of the electricity system in Ontario is fixed and when electricity consumption drops, those fixed costs are then spread across fewer MWhs causing the Global Adjustment rate to correspondingly rise. In addition, lower demand for electricity also drives the index price lower and causes an increase in the Global Adjustment rate. Spring is normally considered a "shoulder season", with an absence of both heating and A/C electrical load on the system and Ontario's GA rates being typically higher. However, consumption and demand levels have been further driven down by an estimated 12 to 15% because of the COVID-19 outbreak, and the government's Order requiring business closures. This emergency order will hold GA rates in line with pre-COVID-19 levels.
 - If the economy recovers quickly and the demand for electricity is high, the impact of the recovery of the Global Adjustment is estimated at \$240,000. If there is a second wave and another shutdown or the economy is slow to recover, the impact of the recovery of the GA could be as high as \$689,000.
- Defibrillators:
- Bill 141 "Defibrillator Registration & Public Access Act" had its third reading on March 11, 2020. If passed, the regulation provides further clarification on all public sites, such as schools, to have defibrillators.
 - The board currently has twenty-five (25) defibrillators in our system, which are registered, marked, labeled and maintained.
 - We may be required to purchase approximately 54 defibrillators for the remainder of our system, with at an estimated total cost of \$136,000.
 - The timing would be dependent upon the requirements of the Act and the associated regulation.
- WSIB:
- The Board is a Schedule 2 employer under the WSIB Act and assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of the payments. As costs continue to rise and the complexity of work-related injuries increases, there is a risk that claims and costs are greater than budgeted.

- Capital – Aging infrastructure could result in significant unforeseen expenditures.

1.6 Major Policy & Funding Changes and Financial Impact

In late June, the Ministry released their annual memorandum to provide school boards with details surrounding the 2020-21 GSN and its supporting regulations. This announcement is typically made in late March or early April. It was delayed as a result of the COVID-19 pandemic. Additionally, the Ministry released the Priorities and Partnerships Fund (PPF) funding projections (previously known as Education Program – Other (EPO) grants) which are over and above the GSN. At the time of budget preparation, the Board has not received its entire board-by-board allocation of PPF. Only the PPF grants that have been announced are included in the budget. These Ministry memorandums presented details on major policy and funding changes which are discussed in the following sections below. Overall, the GSN is consistent with the prior year.

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



The salary benchmarks throughout the GSN have been increased by one per cent (1.0%) excluding the Director, Senior Administration Staff and Principals/Vice-principals. At the time the 2019-20 GSN was released, an increase for the 2019-20 year was not yet negotiated or included in the GSN. A one per cent (1%) retroactive increase was negotiated for September 1, 2019. Therefore, when comparing the 2020-21 budget to the 2019-20 budget an effective increase of 2.01% to benchmarks has been provided in the GSN. This funding increase is directly offset by increased salary expenses. The impact of these funding increases for teachers only is approximately \$3,503,000.



One of the most significant policy funding changes is class size, which is a centrally negotiated item. There will be no changes to the funded or regulated class size averages for the elementary panel. For the secondary panel (grades 9-12), the funded average class size in the Pupil Foundation Grant will be reduced from 28 to 23. This

change eliminates the Teacher Job Protection Funding. The net impact of these changes result in a funding decrease of \$3,404,000.



As announced in the Fall of 2019, students will be required to take two online credits to graduate from secondary school, starting with students entering grade 9 in September 2020. As part of this transition, an online learning adjustment has been applied in the Cost Adjustment and Teacher Qualifications and Experience Grate in recognition of the maximum average class size of 35 for online courses. As a result a funding decrease of \$28,000 is included in the budget.



The Ministry is increasing the supply teacher benchmarks by the equivalent of one additional day to recognize school boards' experience with sick leave usage. This benchmark increase represents additional funding of approximately \$511,000.

1.6.2 Other Grants for Student Needs (Special Purpose Grants)



The adjustment to secondary class size also impacts the Cost Adjustment and Teacher Qualifications and Experience Grant. An increase of \$2,420,000 in funding relates to secondary class size. This funding is directly offset by an increase in teacher salaries.



Funding for additional educational software licensing is included in the GSN to support learning in and outside of the classroom. This amount is transferred to the GSN from existing Ministry software licenses as they expire to provide school boards with flexibility to better address local needs. The Board receives the minimum of \$30,000 of funding for this purpose.



New in 2020-21, the Supports for Students Fund (SSF) and Investments in Systems Priorities (ISP) (CUPE) provides flexibility funding for school boards to support the learning needs of students. Total funding of \$3,736,000 is included in the budget. This funding is directly offset by additional salary and benefit expenses; 31 FTE positions have been

budgeted representing salary and benefit expenses. Positions have not yet been determined, pending negotiations of local collective agreements.



The Declining Enrolment Adjustment (DEA) provides school boards with transitional support recognizing that it takes time for school boards to adjust their cost structures to reflect declines in enrolment. Included in the budget is \$560,000 of DEA funding as enrolment is projected to be less than enrolment reported in the fall of 2019 as part of the revised estimates submission. This grant may be eliminated if actual enrolment in 2020-21 is greater than projected.



This is the final 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 is 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, 100% of the additional funding is provided in 2020-21 representing an increase of \$84,000 compared to the prior year.

1.6.3 Priorities and Partnership Fund (PPF) and Other Revenue



As a result of the global pandemic (COVID-19), there is a risk that the enrolment in the International Students Program will be lower than projected. Travel restrictions and safety concerns have resulted in students leaving the program. Also, there is a decrease in new student registrations compared to the prior year. At the time the budget was completed, enrolment of international students was projected using actual student registrations. No new international students were budgeted. As a result, the budget includes a

decrease of 28 Average Daily Enrolment (ADE) compared to the prior year budget representing a decrease in tuition fees of \$254,000, net of the ministry claw back of \$1,300 per ADE.



An amount of \$601,000 has been budgeted as revenue representing funding from the Government of Canada under Jordan's Principle for the recovery of salaries and benefits paid to Educational Assistants (EAs) who provide direct support to Indigenous Students. In total, 12.0 FTE EAs are supported with this funding.



In 2019-20, the Ministry launched a new Priorities and Partnership Fund (PPF). The PPF is intended to align with the Ontario Budget and Ontario's 'new vision for education'. The funding replaced the previous Education Programs – Other (EPO) funding and aims to be evidence-based and outcome-focused while providing streamlined, accountable, and time-limited funding that will be reviewed and assessed by the Ministry each year. At the time of budget preparation, only select PPF grants were announced and the budget reflects the known PPF at the time of preparation. Actual funding may differ significantly from the board-by-board allocation when it is released.

Total PPF (formerly EPO) revenue is budgeted to decrease by \$671,000. Included in the decrease is \$570,000 representing prior year PPFs that have been transferred to the GSN in 2020-21 (Mental Health Workers and Experiential Learning). Therefore, net funding is budgeted to decrease by \$101,000.

PPF Description	\$ Increase / (Decrease)
After School Skills Development Programs	\$94,000
Community Use of Schools – Outreach Coordinators and Priority Schools – Not Announced	\$(147,000)
Educators Autism AQ Subsidy	19,000
Focus on Youth – Not Announced	(\$350,000)
Graduation Coach Program: Pilot for Black Students	112,000
Parents Reaching Out Grants	\$21,000
Math Strategy	(\$78,000)
Supporting Students with Severe Learning Disabilities	176,000
Well-Being and Mental Health Bundle	52,000
Subtotal	(\$101,000)
Amounts Transferred to GSN (Mental Health Workers and Experiential Learning)	(\$570,000)
Decrease in budgeted PPF	(\$671,000)

1.6.4 Other Funding Considerations

Salary increases in 2020-21 are funded by a 2.1% increase in salary benchmarks (1% on September 1, 2019 plus 1% on September 1, 2020) throughout the GSN for teaching and non-teaching staff (excluding Directors of Education, Senior Administration Staff, Principals and Vice-principals). The impact of the teacher benchmark increase has been calculated and shown in section 1.6.1. Generally, the additional funding provided in the GSN, as a result of the labour agreements is offset by an increase in associated costs.

The Program Leadership Allocation (PLA), introduced in 2018-19, is being moved from the School Board Administration and Governance Grant to become its own grant – The Program Leadership Grant. This Grant continues to support the following positions:

- Mental Health Leaders
- Technology Enabled Learning and Teaching (TELT) Contacts

- Indigenous Education Leads
- Student Success Leads
- School Effectiveness Leads
- Early Years Leads

The Program Leadership Grant is enveloped in that the funding must be spent globally on leads' salaries, benefits, travel and professional development.

The Learning Opportunities Grant (LOG) has been restructured into two components: The Experiential Learning (EL) envelope and a Targeted Student Supports (TSS) envelope. Also, the Library Staff Allocation is moved from LOG to the School Foundation Grant (SFG). The adjustments to LOG did not affect the funding level and the grant must continue to be used for its intended purpose (i.e. enveloped).

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 ninth (9) year of a 12 year phase-out of the retirement gratuities resulting in a reduction in the benefits funding benchmarks of 0.167%.

In January 2020, the Ministry launched a review of student transportation, which aims to achieve a more equitable and needs-based student transportation system. While the review is underway, the overall Student Transportation Grant will be maintained at the previous year's funding level, with adjustments for enrolment.

To better reflect the purpose of certain grants, the Ministry renamed the following funding allocations:

- The Care, Treatment, Custody and Correctional (CTCC) Amount Allocation is renamed to the Education and Community Partnership Programs (ECP) Allocation.
- The Safe and Accepting Schools Supplement Allocation is renamed to the Mental Health and Well-Being Grant.
- The Indigenous Studies Allocation is renamed to the First Nations, Métis & Inuit Studies Allocation.

- The Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation is renamed to the Tutoring Allocation

1.7 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, 2019 the liability for post-retirement benefits is \$11.7 million. The projected liability at the end of the 2020-21 year will be \$10.2 million with 7 years of amortization remaining.

Retirement Gratuity Liability

The retirement gratuity liability of \$9.9 million must be managed within compliance over the Estimated Average Remaining Service Life (EARSL) of eligible employees (2.9 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)

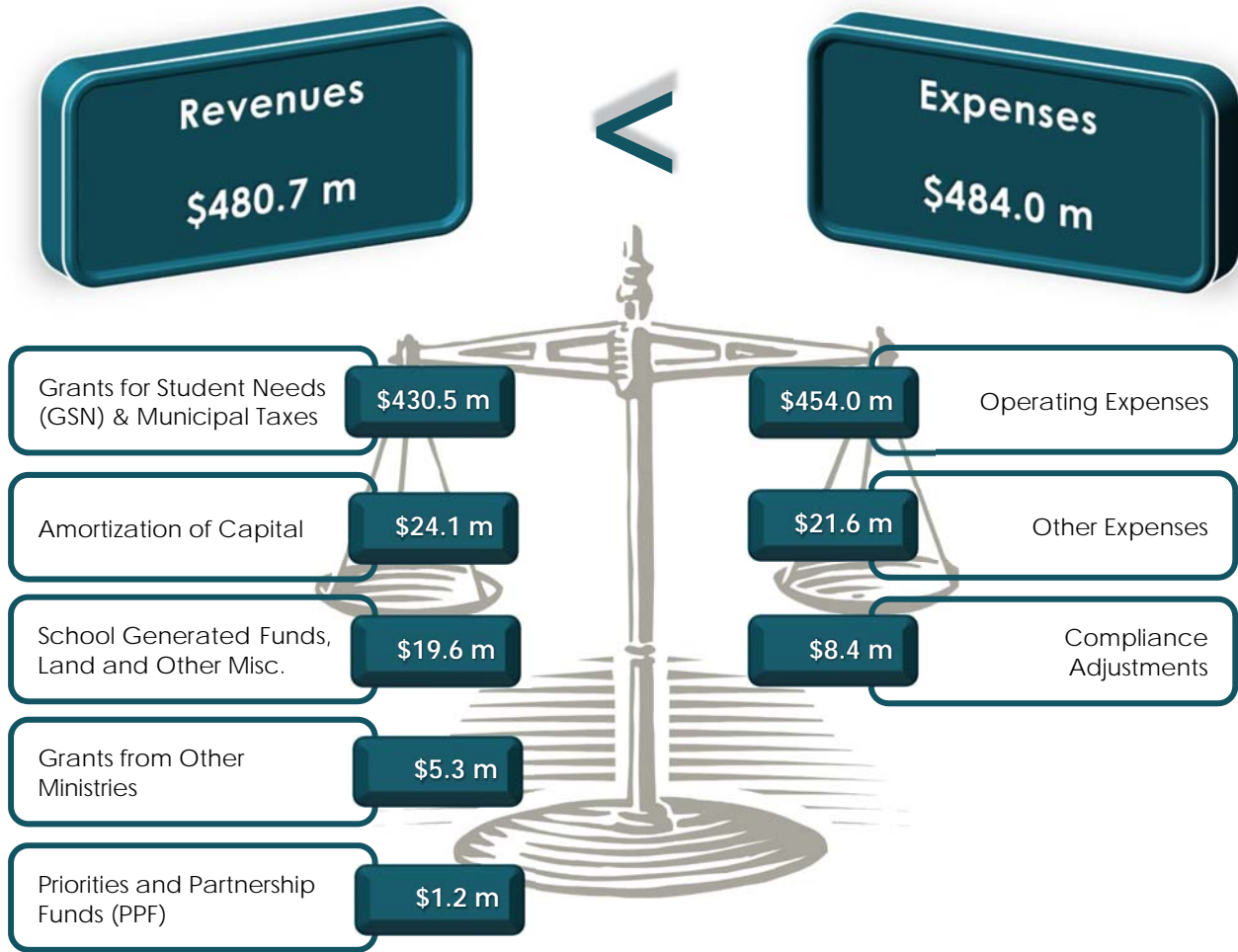
- The Board Administration and Governance expenses are compliant for Ministry purposes.

The Board has presented a ***deficit for Ministry compliance purposes*** of \$4,248,993 representing 1% of the Board's operating revenue. This deficit is comprised of \$3,295,559 of COVID-19 expenses in excess of funding and \$953,434 of amortization/decrease of the committed capital projects surplus (LaSalle Public School, Better Schools Energy Retrofit, Campbell Public School and Administrative Building capital expenditures). A summary is as follows:

Fund	Surplus/(Deficit)
Operating Budget	(\$3,295,559)
Capital Budget	-
Committed Capital Budget – Compliance Adjustment	(\$953,434)
Total Deficit for Ministry Compliance	(\$4,248,993)

The budget does not reflect costs incremental to \$3,295,559 that may be incurred for the COVID-19 pandemic.

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



Capital Budget (excluding committed capital)
(Appendix 3)



2.1 Projected Average Daily Enrolment (ADE)

2.1.1 Elementary

Projected enrolment for the grant calculation (Pupils of the Board) is 24,850 ADE (24,647 in 2019-20 budget) representing an increase of 203 ADE. In addition, elementary VISA students (Other Pupils) is 12 ADE (19 in 2019-20).

Description	2020-21 Budget (ADE)	2019-20 Budget (ADE)	Increase (Decrease)
JK-SK	4,181	4,273	(92)
Grades 1-3	7,315	7,257	58
Grades 4-8	13,354	13,117	237
Total Pupils of the Board	24,850	24,647	203
Other Pupils	12	19	(7)
Total Elementary Enrolment	24,862	24,666	196

2.1.2 Secondary

Projected secondary enrolment for the grant calculation is 11,409 ADE (11,503.5 in 2019-20 budget) representing a decrease of 94.50 ADE. This excludes high credit enrolment (which is shown below). In addition, secondary VISA students (Other Pupils) is 155 ADE (176 in 2019-20).

Description	2020-21 Budget (ADE)	2019-20 Budget (ADE)	Increase (Decrease)
Pupils of the Board	11,409.0	11,503.5	(94.5)
Other Pupils	155.0	176.0	(21.0)
High Credit Pupils	-	8.0	(8.0)
Total Secondary Enrolment	11,564.0	11,687.5	(123.5)

2.1.3 Overall Comments

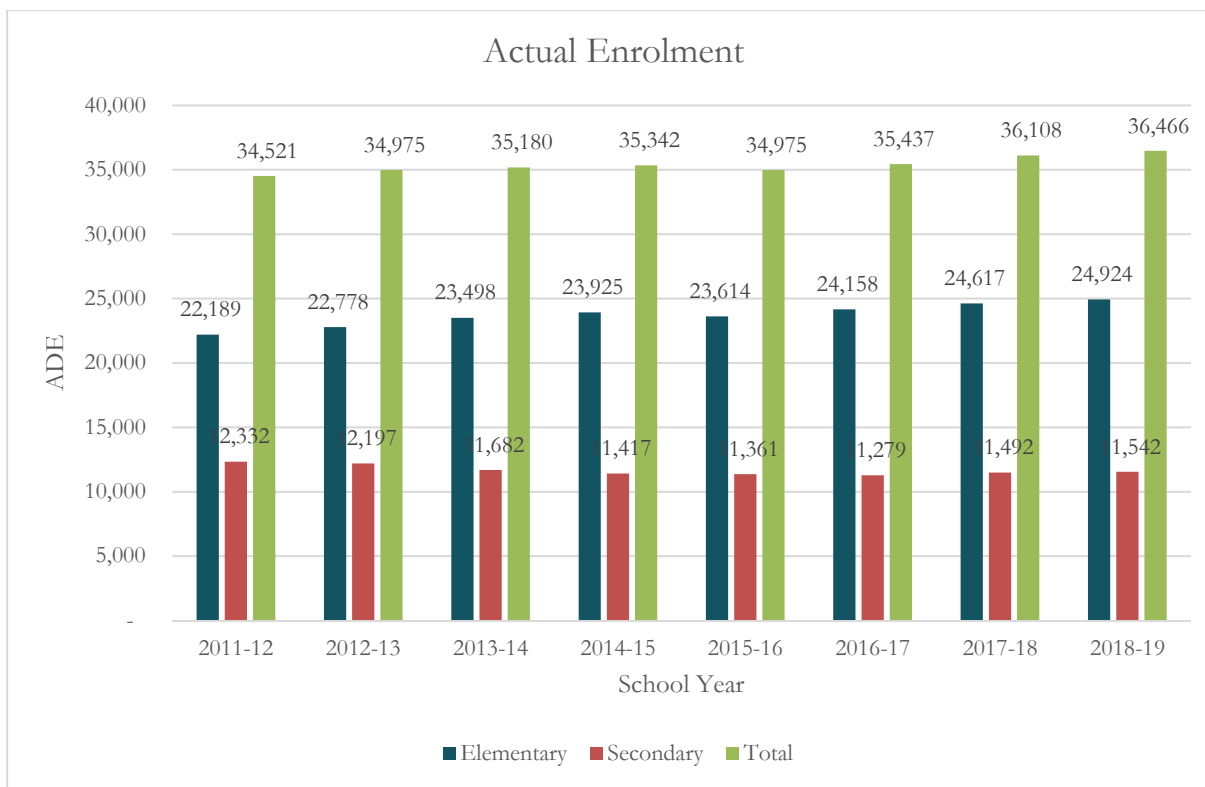
In total, it is projected that 167 VISA students (195 in 2019-20) will generate tuition revenue of \$2.2 million (\$2.5 million in 2019-20). The secondary projection includes 10 ADE Independent Study pupils (30 ADE in 2019-20). A Ministry enrolment audit in 2015 resulted in a reclassification of certain regular secondary day school ADE to Independent Study ADE.



In elementary, the budgeted decreases in JK-SK and Grades 4-6 are offset by increases in Grades 1-3 and 7-8. Typically, JK/SK enrolment is projected based on a snapshot taken in March. This snapshot was delayed and partially reflects the early implications of the pandemic. Projections indicate that families are delaying the decision to register their child. It is possible that parents do not register their children and consider home-school options. As a result, there is a risk that FDK registration is lower than projected.

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	2016-17 Budget	2017-18 Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	Difference 2020-21 vs 2019-20
Elementary	23,477.0	23,931.0	24,413.0	24,666.0	24,862.0	196.0
Secondary (includes high credits, > 21 years and VISA) *	11,245.0	11,430.0	11,648.5	11,687.5	11,564.0	(123.50)
Total	34,722.0	35,361.0	36,061.5	36,353.5	36,426.0	72.5

* Includes 15.6 high credits (funded at the lower Continuing Education rate) in 2016-17, 7.0 high credits in 2017-18, 8.0 high credits in 2018-19, 8.0 high credits in 2019-20 and 0 high credits in 2020-21

NOTE: Difference in total enrolment for 2020-21 vs. 2019-20 Revised Estimates is a decrease of 227.5 ADE

2.2 Changes in Revenue Allocation

There were major shifts in grants in 2006-07 that continue for 2020-21. 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 increased by 69.2 FTE (which includes 31.0 FTE SSF/ISP positions) compared to prior year budget as detailed in the following table.

Staff	2020-21	2019-20	Change	SSF/ISP Positions	Change (Excl. SSF/ISP)
Elementary Teachers	1,498.5	1,474.5	24.0	-	24.0
Secondary Teachers	776.9	787.7	(10.8)	6.0	(16.8)
Early Childhood Educators (ECEs)	155.0	155.0	-	-	-
Educational Assistants (EAs)	312.0	285.5	26.5	2.0	24.5
Professional and Other Educational Support Staff	306.1	287.6	18.5	12.5	6.0
Consultants	47.5	41.0	6.5	-	6.5
Principals	69.0	69.0	-	-	-
Vice-principals (Without Agency School Vice-principal)	44.5	45.5	(1.0)	-	(1.0)
Clerical – Schools including Continuing Education	142.2	135.7	6.5	6.5	-
Facility Services	289.0	284.5	4.5	4.0	0.5
Board Administration and Governance (including Trustees)	81.5	86.0	(4.5)	-	(4.5)
Other Professional*	43.5	44.5	(1.0)	-	(1.0)
TOTAL	3,765.7	3,696.5	69.2	31.0	38.2

Note: Excluding SSF/ISP positions, total FTE decreased 27.8 from 2019-20 revised estimates.

2.3.1 Support for Students Fund (SSF) Positions

This new fund was established during the recent round of central collective bargaining. The total amount of funding provided of \$3.7 million is directly offset by budgeted salaries and benefits. The budget includes 31.0 FTE positions and other salary and benefit costs for positions not yet determined. Note: In the Canadian Union of Public Employees (CUPE) agreements the SSF is referred to as Investments in System Priorities (ISP).

2.3.2 Teachers

The teaching complement is tied to enrolment and maximum class size requirements.

There are no changes to the funded or regulated class size averages for the elementary panel. The increase of 24.0 FTE elementary teachers primarily relates to an alignment of teacher funding and meeting class size requirements. The 2020-21 budget for elementary staffing is down by 18 FTE from current staffing levels (fall reorg).

In the prior year budget, secondary class size was funded at 28:1 and a Teacher Job Protection fund was established to top up funding for natural attrition. Due to local collective agreement restrictions, the Board had to continue to staff in 2019-20 at 22:1 despite a reduction in funding. The recent central collective agreements have negotiated class sizes of 23:1 and funding in 2020-21 is provided at that level. The 2020-21 budget accounts for a decrease in secondary teachers (16.8 FTE) due to the class size transition from 22:1 to 23:1.

2.3.3 Non-Teaching

The change in the non-teaching staff complement is noted in the appropriate section. A thoughtful system-wide review of staffing was completed by senior administration in order to ensure resources are aligned with both programming and operation initiatives and funding.

- Educational Assistants (EAs) – An increase of 26.5 FTE is budgeted. Of these positions, 2.0 FTE are funded by SSF and 12.0 FTE are funded by Jordan's Principle (Government of Canada). Three new Gains classrooms have been created for 2020-21, which require 3.0 FTE additional EAs. The remaining increase of 9.5 FTE represents an investment in the area of Special Education to meet the needs of students.

- Professional and Other Educational Support Staff – The increase of 18.5 FTE represents the following:
 - Speech Language Pathologists (SLPs): An increase of 1.0 FTE supported by SSF.
 - Child Youth Workers (CYWs) – An increase of 6.5 FTE supported by SSF.
 - Developmental Service Workers (DSWs) – Increase of 5.0 FTE. An increase of 3.0 FTE supports three new Gains classrooms opening in September. An increase of 1.0 FTE is supported by SSF and an additional 1.0 FTE relates to an investment in the area of Special Education to meet the needs of students.
 - Tier 3 Support – An increase of 1.0 FTE is supported by SSF.
 - Applied Behavioural Analysis (ABA) Facilitator – An increase of 2.0 FTE is supported by SSF.
 - Support Workers for the Deaf and Hard of Hearing (SWDHH) – An increase of 2.0 FTE; these positions are staffed to meet individual student needs.
 - Media Resource Technician – An increase of 1.0 FTE is supported by ISP.
- Consultants – An increase of 6.5 FTE represents:
 - A transfer of 5.5 FTE from the Board Administration and Governance line. In the 2020-21 budget the Program Leadership Allocation was transferred from the Board Administration and Governance Grant to its own grant titled the Program Leadership Grant and the funding flows through the Consultants' line.
 - An increase of 1.0 FTE Program Secretary to support various program initiatives including Indigenous Studies.
- Vice-Principals – A decrease of 1.0 FTE secondary Vice-Principal is included in the budget.
- Clerical – An increase of 6.5 FTE represents positions supported by ISP funding.
- Facility Services – An increase of 4.5 FTE represents additional custodians supported by ISP funding.
- Board Administration and Governance – A decrease of 4.5 FTE represents:
 - A transfer of 5.5 FTE to the Consultants line representing positions funded by the Program Leadership Grant.
 - An increase of 1.0 FTE Purchasing Clerk that is funded by the Specialist High Skills Major (SHSM) program.

- Other Professional – A decrease of 1.0 FTE represents a unfilled vacancy in staffing at Employment Services.

2.4 General Cost Increases/Decreases

Generally, the budget reflects no increase in 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. 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 2.01% (1% on September 1, 2019 and 1% on September 1, 2020) are budgeted for all groups with the exception of the Director, Supervisory Officers and Principals and Vice-Principals. Salary grid movement is effective September 1, 2020.

Non-statutory benefits provided by the EHLTs (health, life, dental) have been budgeted based on the contribution rate established by each respective newly bargained central collective agreement.

Other non-statutory benefits (CPP, EI, EHT, OMERS, WSIB, LTD) have been budgeted at the projected rates for 2020-21 for all active employees and eligible retired employees.

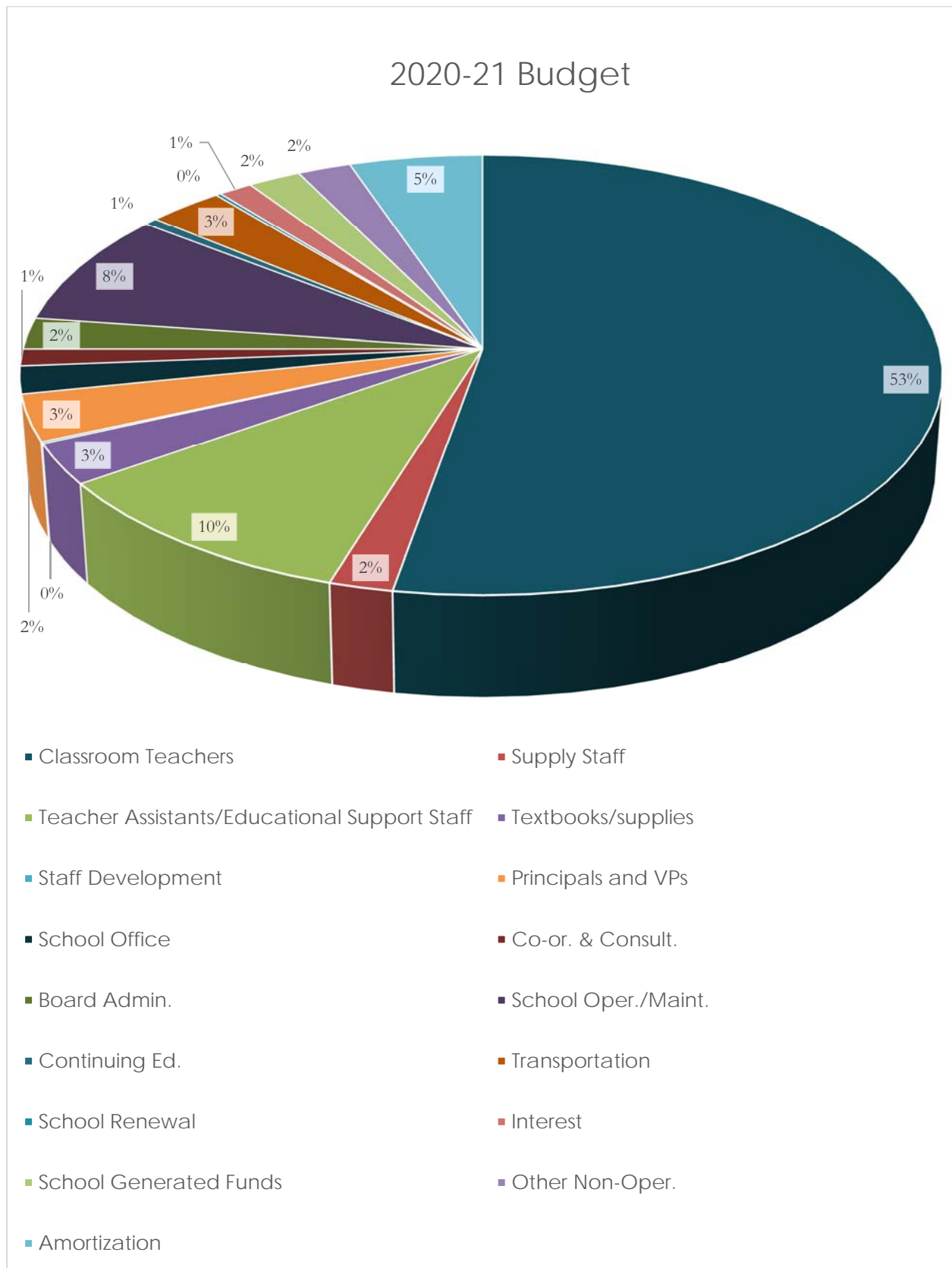
- The Health Tax benefit remains at 1.95% of salaries.
- There are slight rate increases budgeted for CPP and EI.
- The OMERS rate remains unchanged from the current rate.
- Child leave top-up benefit payments (less E.I. payments collected by the employee) totaling \$1,118,500 (\$1,118,500 in 2019-20).
- 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 5% resulting in an additional expense of \$95,000.
- An additional \$500,000 has been budgeted for WSIB expenses, as a result of current and projected claims.

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 recently negotiated collective agreements provide teaching staff with a 1% grid increase effective September 1, 2019 (retroactive) and a 1% grid increase effective September 1, 2020. Also, for 2020-21, teachers are eligible for grid movement on September 1, 2020. The net impact of grid increases and grid placement for elementary and secondary teachers represents additional cost of \$5.4 million (i.e. average salaries are higher in 2020-21 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 parental leaves; the minimum benefit period was extended in 2014-15 from 6 to 8 weeks.

A net increase of 7.2 FTE teachers (increase of 24.0 FTE elementary and decrease of 16.8 FTE secondary) is attributable to changes in enrolment and meeting class size. An increase of 6.0 FTE secondary teachers is supported by SSF. Therefore, an increase of 13.2 FTE teachers is included in the 2020-21 budget representing approximately \$1.2 million in teacher salaries.

An increase in benefit costs of \$2.0 million is a result of the increase in 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 \$2.5 million expense in 2020-21 (\$2.4 million in 2019-20).

3.1.2 **Occasional Teachers (Appendix 1)**

Occasional teacher costs have increased approximately \$16,000 to better reflect the actual costs incurred. The Board's Attendance Support Program continues to management this expense, despite the risk noted above as a result of the ongoing sick leave benefits. Included in the last negotiations, the provincial collective agreements provide occasional teachers with the same short term leave plan as teachers, prorated based on long term assignments. This presents an additional cost to the Board.

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

Total costs in this area have increased by \$3.7 million and is attributable to staffing increases (\$2.1 million), decrease in staffing contingency (\$0.2 million), increases in salary grids and placement on the grids (\$1.0 million) and increased cost of benefits (\$0.8 million).

The new collective agreements include a Supports for Students Fund (SSF) and Investment in System Priorities (ISP) Fund, which is used to support 14.5 FTE newly created positions. These positions include 2.0 Educational Assistants (EAs), 6.5 FTE Child and Youth Workers (CYWs), 1.0 FTE Developmental Service Workers (DSWs), 1.0 FTE Tier 3 Support Worker, 2.0 FTE ABA Facilitator, 1.0 FTE Speech-Language Pathologist (SLP) and 1.0 FTE Media Resource Technician.

In addition to the newly created SSF/ISP positions, there is a system increase of 30.5 FTE positions. A summary of the staffing changes, in this section, is detailed below:

Position Title	FTE Increase (excl. SSF/ISP)	SSF/ISP Positions	FTE Total Increase
Educational Assistants (EAs)	24.5	2.0	26.5
Speech Language Pathologists (SLPs)	-	1.0	1.0
Child and Youth Workers (CYW)	-	6.5	6.5
Developmental Service Workers (DSW)	4.0	1.0	5.0
Tier 3 Support Worker	-	1.0	1.0
Support Workers for the Deaf and Hard of Hearing (SWDHH)	2.0	-	2.0
ABA Coordinators	-	2.0	2.0
Media Resource Technician	-	1.0	1.0
Total	30.5	14.5	45.0
Total Salaries	\$1,284,000	\$799,000	\$2,083,000
Total Benefits	\$385,000	\$240,000	\$625,000

Of the 24.5 FTE EAs, 12.0 FTE are fully supported by Jordan's Principle funding provided by the Government of Canada.

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

In 2019-20, a \$200,000 salary contingency expense was included in the Special Education / Learning Opportunities line for additional staffing. This contingency was not included in the 2020-21 budget representing a decrease compared to the prior year.

Included in total salaries is an additional cost of \$1.1 million that relates to an increase in salaries due to the new collective agreements and increased grid placement for Education Support Staff (ESS).

The Board continues to support the cost of Part-Time School Aides (PTSA) and a slight increase of \$33,000 is budgeted.

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

In addition to the increased benefit costs associated with the increase in staff (FTE), an additional increase of \$144,000 is the result of increased benefit rates.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$110,000 expense in 2020-21 (\$98,000 in 2019-20).

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

Total costs in this area have decreased \$338,000 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. This line item provides flexibility to address unexpected expenditures.

International Student – Agent Fees – This represents the commission fees paid to agents and agencies that attract international fee paying VISA students to the Board. It represents a percentage of the total international tuition fees revenue. A decrease of \$33,000 is budgeted to align with a decrease in projected international student enrolment and tuition.

LOG – Pathways to Success – Academic – The expenses have been increase by \$18,000 to offset the additional funding available as the grant in enveloped.

School Information Technology Support (ITS) – An increase of \$52,000 represents a transfer of expenses from the Board Administration and Governance line (Appendix 10). Expenses relating to the new Student Information System (SIS) Aspen are included in this line and have been managed within the overall ITS budget to ensure a consistent budget year over year.

School Support – The total school support budget is consistent with the prior year at \$1.2 million for 2020-21. \$90,000 has been budgeted for continued implementation of the reading intervention initiative known as Lexia/Empower, consistent with the prior year. Included in these expenses are enveloped amounts for the following programs: Literacy and Numeracy, Specialist High Skills Major (SHSM), Tutoring Allocation (previously the Ontario Focused Intervention Program (OFIP)) and Experiential Learning.

Special Education – Expenses are consistent with the prior year. The Special Education Equipment Amount (SEA) expenses are included in this line and have been budgeted to equal funding as this funding can only be used for this purpose. The SEA Claim Based Amount provides grants for all SEA costs except for the deductible of \$800 per claim on non-computer based equipment (sensory, hearing support, vision support, personal care support and physical assists support equipment) which is estimated to be \$60,000 (\$60,000 in 2019-20). 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 was included in the prior year as a contingency for additional staffing to address significant changes in funding (i.e. class size changes, elimination of Local Priority Funding, etc). It is no longer needed and has been removed from the budget in 2020-21.

Urban and Priority Schools – A decrease of \$11,200 represents a reclassification of expenses to salaries and benefits (Appendix 6 and 7) to offset the increased cost of wages. The overall grant (\$592,000) is consistent with the prior year and supports programming at Herman Secondary School and Westview Freedom Academy.

School Allocation (school budgets) – There were no changes in the formula to calculate school budgets in 2020-21. An increase of \$22,000 represents increased elementary enrolment and a budget correction to the calculation.

3.1.5 Staff Development (Appendix 1)

This budget line item includes expenses for the New Teacher Induction Grant (NTIP), School Effectiveness Framework and Special Education Staff Development. A decrease of \$33,000 is budgeted for 2020-21 and represents a decrease in NTIP which is offset by decrease in funding as less teachers qualify for this funding compared to the prior year (funding is based on teachers with 2 years or less experience).

3.2 Non-classroom Expenses (Appendix 9)

3.2.1 Principals and Vice-Principals

A slight decrease in salaries is budgeted and represents the decrease of 1.0 FTE Secondary Vice-Principal offset by increases in salaries due to placement on the grid. No grid increases have been budgeted as negotiations are in progress. Changes in budgeted benefit costs reflect the increased cost of benefits net of the staffing changes.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$561,000 expense in 2020-21 (\$528,000 in 2019-20).

3.2.2 School Secretaries

There is a budgeted increase of 6.5 FTE school secretaries/clerks representing an increase of \$397,000 in salaries and benefits. This cost is fully supported by the Investment in System Priorities (ISP) Fund established by the recent collective agreement.

An increase of \$81,000 is budgeted to reflect negotiated salary increases, grid movement and increased benefit costs.

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

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$100,000 expense in 2020-21 (\$143,000 in 2019-20).

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. In 2020-21 the Program Leadership Grant was moved from the Board Administration and Governance Grant to its own Grant and funding is provided in this line. As a result, the staffing costs associated with the Grant have been reclassified to this line; this represents an approximate \$0.5 million increase in salaries and benefits. The remaining increase in this line is a result of negotiated salary increases, grid movement and increased benefit costs.

3.3 Other

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

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

Trustees

The budget is consistent with the prior year.

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

Director and Supervisory Officers

In 2018-19, salaries were budgeted based on expected outcomes of an executive compensation review. The current year budget represents actual

current salaries after the completion of the review. The salaries are frozen at the current rates until further Ministry guidance is provided. The decrease in salaries and benefits primarily relates to the reclassification of expenses to the Teacher Consultants line (Appendix 9) to match funding for the Program Leadership Grant. Benefits have been adjusted to reflect changes in EHLT and statutory rates.

Board Administration

Salaries have decreased by \$108,000 and represents:

- Reclassification of Program Lead Grant positions to the Teacher Consultants (Appendix 9) line.
- Increase of 1.0 FTE Purchasing Clerk supporting and funded by the Specialist High Skills Major program.
- Increase of 2.01% (1% September 1, 2019 and 1% September 1, 2020) to salary grids
- Changes/increases in grid placement.
- A decrease in the contribution from Employment Services for administration support.

Benefits have decreased by \$29,000 due to the changes noted above net of the impact of increased benefits costs (EHLT and statutory benefit rates).

Other expenses have decrease by \$70,300, which represents a reclassification of expenses to the School Operations line.

An increase of \$52,000 in the Supplies and Equipment line represents a reclassification of ITS expenses to the Textbooks, Classroom Supplies and Other Related Classroom Expenses line.

Utilities (Operations) expenses have decreased by \$63,000, which represents a reclassification of expenses to the School Operations line.

The Ontario Public School Boards Association (OPSBA) fee of \$68,000 (\$68,000 in 2019-20) 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 2019-20) 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 \$666,000 expense in 2020-21 (\$712,000 in 2019-20).

School Facilities – Operations

There is a budgeted increase of 4.5 FTE Custodians of which 4.0 FTE are supported by the newly established Investment in System Priorities (ISP) Fund. This represents an increase of \$238,000 in additional salaries. An additional \$372,000 of salaries expense is budgeted for increases in grids and grid positions.

The salaries line includes a budget of \$1.1 million (\$1.1 million in 2019-20) for casual custodian replacement costs.

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

A decrease in utilities expenses of \$743,000 is included in the budget to align actual utility costs with budget. The decrease is redistributed to Maintenance and Supplies. Energy efficiency initiatives, such as EcoSchools, continues to function at a high level in the schools to achieve additional savings.

Overall maintenance and operation costs are budgeted to be consistent with the prior year, after reclassifications to/from these line items (i.e. Utilities and Board Administration).

Ongoing Funding Issue – School Facilities

New in 2019-20, the supplementary area factors are being updated to align with proposed changes to secondary class size. These changes will apply to the elementary and secondary panels under base school operations and is a continued decrease in funding.

In 2020-21, 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 \$869,000 (\$1,138,000 in 2019-20). 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 has set aside (i.e. internally appropriated) surplus to offset the capital cost of these assets and pay for the amortization. The interest payments for the duration of the debentures will be charged to this line. Management has reviewed the feasibility of paying off these debentures early to save future interest costs, however, the early loan termination penalties are too costly. In accordance with PSAB, the principal payment is a balance sheet (cash flow) item and is not included in the operating budget as an expense. Debenture interest is budgeted to be \$49,000 less than the prior year.

2017-18 was the final year of a 3 year phase-in of the School Board Efficiencies and Modernization (SBEM) measures introduced in 2015-16 to encourage the management of underutilized school space. The SBEM measures resulted in changes to top-up funding and benchmarks under the School Facility Operations and Renewal Grant. In 2017-18 and beyond, Base top-up funding is no longer provided to support the operation and maintenance of facilities where enrolment is less than capacity. Under the new model, a school can qualify for enhanced top-up only. Enhanced top-up funding supports the operation and maintenance of schools that are isolated from other schools of the same board. Under the new model of funding, only 4 schools qualify for enhanced top-up (Harrow Public School, Pelee Island Public School Centennial Central Public School and East Mersea Public School). The enhanced top-up formula provides the Board with \$247,000 for school operations (\$238,000 in 2019-20).

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement benefits and gratuity) is required and results in a \$0.9 million expense in 2020-21 (\$1.0 million in 2019-20).

School Facility – Health and Safety

The cost of Health and Safety is shown separately within the School Operations budget (except for salaries and benefits). The cost of Health and Safety expenses are \$458,000 (\$437,000 in 2019-20). New in 2020-21, an amount of \$32,000 has been budgeted for lifting device inspections to ensure compliance with health and safety regulations and standards. Certain expenses totaling \$11,000 were reclassified to the School Operations line.

3.3.2 Amortization (Appendix 1)

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

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

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

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

During 2019, the Board revised its estimate of the remaining service life of tangible capital assets due to significant betterments and additions over the last five years. These changes were made at the direction of the Ministry of Education and have been applied prospectively. The change in the basis of amortization has had the effect of significantly decreasing amortization expense. A \$4.2 million decrease is budgeted. The overall reduction in amortization expense is offset by an equal reduction in funding (Deferred Capital Contributions).

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 \$457, 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 2020-21 on the debenture for Better Schools Initiative (energy project). The principal payment is a balance sheet item.

3.4 School Facility Renewal (Appendix 13)

Between 2015-16 and 2019-20, the Ministry has allocated an additional \$40 million each year to the School Renewal Allocation (SRA). For 2020-21, an additional \$50 million has been absorbed into the benchmark; these funds have been allocated in proportion to a school board's relative share of provincial SRA funding for the 2020-21 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 \$6.4 million in renewal funding in 2020-21 (\$6.3 million in 2019-20). In the current year, \$5.5 million has been allocated to capital projects and \$0.9 million to operating projects.

The total amount in the operating budget (expense) and the capital budget equals the grant allocation, which is inadequate to meet the Board's real

requirements in this area. Since most projects will be done in the summer of 2021, there may be a need to re-prioritize these projects as needs emerge in the spring of 2021.

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 (\$6.4 million), only \$1.3 million is permitted to be spent on non-capital or operating expenditures. As a result of efforts to eliminate the capital deficit a smaller portion (\$215,000 for 2020-21) of this amount will pay for the Better Places and Energy projects that were unfunded by the Ministry (debenture interest). This leaves a larger portion available for operating expenditures.

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

4 Transportation (Appendix 11)

4.1 Grants

In January 2020, the Ministry launched a review of student transportation, which aims to achieve a more equitable and needs-based student transportation system. While the review is underway, the overall Student Transportation Grant will be maintained at the previous year's funding level, with adjustments for enrolment. The total grant is increasing \$95,000 to align with the funding level at revised estimates.

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 \$0.3 million primarily due to scheduled 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 2020-21 this funding is referred to as the Priorities and Partnerships Fund (PPF) (previously known as EPO grants)
- Funding generated within the schools from various activities, referred to as School Generated Funds (SGF)
- Funding received from organizations other than the Ministry of Education, such as the Ministry of Labour, Training and Skills Development (MLTSD), Immigration, Refugees and Citizenship Canada (IRCC) and Ministry of Citizenship and Immigration and International Trade (MCIT)
- Fees received from International Visa Students
- Other miscellaneous sources

In 2019-20, the Ministry launched a new Priorities and Partnership Fund (PPF). This Fund continues for 2020-21. The PPF is intended to align with the Ontario Budget and Ontario's 'new vision for education'. The funding replaced the previous Education Programs – Other (EPO) funding and aims to be evidence-based and outcome-focused while providing streamlined, accountable, and time-limited funding that will be reviewed and assessed by the Ministry each year. At the time of budget preparation, only certain PPF allocations were determined for our Board. There are PPF Priorities which have yet to be allocated board-by-board. The Budget includes PPF allocations set forth in Ministry Memorandum 2020: B10 dated June 19, 2020. Actual funding may differ significantly from the board-by-board allocation when it is released.

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

PPFs Transferred to GSN	2020-21 GSN Amount	2019-20 PPF Amount
Mental Health Workers	396,000	385,000
Experiential Learning	184,000	185,000
Total	580,000	570,000

PPF grants and other revenue includes:

Adult English as a Second Language (ESL)	Funded by MCIIIT. Enrolment in the program is expected to consistent with the prior year; Additional funding is directly offset by increased staffing and supply costs.
After School Skills Development Programs	This PPF aims to provide after school skills development programming for students with Autism Spectrum Disorder (ASD).
Community Use of Schools	No allocation has been announced and an amount has not been included in the budget. At this time, it is unknown if this PPF will continue.
COVID-19	This represents additional Ministry funding to support the school reopening plan. This funding is discussed in detail in section 1.5.1.
EarlyON Child and Family Centres	Funding for EarlyON is provided by the City of Windsor and specific board funding has not been announced. The current level of investment is expected to be maintained in 2020-21 and the current year budget is based on the prior year allocation.
Educators Autism AQ Subsidy	This funding will support teacher participation in the Teaching Students with Communication Needs (Autism Spectrum Disorder) AQ Course.
Focus on Youth Summer Programs	Previously provided 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. No allocation has been announced and an amount has not been included in the budget. At this time, it is unknown if this PPF will continue.
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 the announced level of funding. In the prior year the specific funding level was not known and a conservative amount to cover FSL wages and benefits was budgeted.

**Graduation Coach
Program: Pilot for Black
Students**

This PPF funding is focused on addressing systematic barriers to achievement and well-being and supporting the success of Black students. The Pilot involves providing intensive, culturally-responsive support to Black students and hiring graduation coaches with connections to Black communities to act as mentors to Black students, with the assistance of school staff and board leadership. This funding was announced late in the 2019-20 year.

Experiential Learning

This funding supports a lead position and provides additional support. It has been transferred to the GSN in 2020-21.

Literacy/Numeracy Grant

MLTSD continues to provide funding in the area of Literacy & Numeracy. The Ontario Literacy and Basic Skills (LBS) program helps adults in Ontario to develop and apply communication, numeracy, interpersonal and digital skills to achieve their goals. The grant also includes a portion to support an education program at the South West Detention Centre (SWDC). The budget has been updated to the actual funding level.

**Mental Health Workers in
Schools**

Established in 2018-19 for the purpose of hiring regulated health professionals with specialized training in mental health and to address the increasing need to support students who have mental health concerns. In 2020-21, this grant has been moved to the GSN and continues to fund 3.5 FTE Social Worker positions.

**Miscellaneous
Government Grants**

This reflects MLTSD, IRCC and MCIIT funded programs provided by our Board. These programs are delivered throughout the school year and include employment services to assist people in Windsor and Essex County to find work. Another funded service is providing assessments for adult English language proficiency. Funding is consistent with the prior year. 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, \$500,000 of interest revenue and \$601,000 of funding under Jordan's Principle to support 12.0 FTE EAs.

**Ontario Youth
Apprenticeship Program
(OYAP)**

This program is a school-to-work transition program offered through our secondary schools. Full-time students in Grades 11 and 12 earn cooperative education credits through work placements in skilled trades. Funding for the current year is consistent with the prior year.

**Other Revenue –
Continuing Education**

Represents fees charged to students for continuing education courses and programs. The budget is consistent with the prior year.

**Parents Reaching Out
Grants**

The Parent Reaching Out (PRO) Grants program provides funding to district school boards and school authorities to lead projects with a focus on the identification and removal of barriers that prevent parents and families from participating and engaging fully in their children's learning. Funding is consistent with previous year funding.

Math Strategy This PPF funding provides for additional positions and release time to support student math performance. Board-based math learning leads will support implementation of the new math curriculum and oversee board improvement planning. School based math learning facilitators are a targeted support for those schools demonstrating the greatest needs. Release time funding is also included to support professional learning opportunities for math. The funding is used to staff 2.0 FTE Math Consultants and the remainder is directed to professional development/release time. At the time the budget was completed for 2019-20, the funding level was unknown (not announced) and an estimate was budgeted based on 2018-19 funding. The funding was reduced in year and the budget is consistent with current funding levels.

School Generated Funds This represents an estimate of funds that are generated at the school level. It is a requirement by PSAB that these funds be consolidated with the Board's budget. Fundraising is budgeted to be consistent with the prior year.

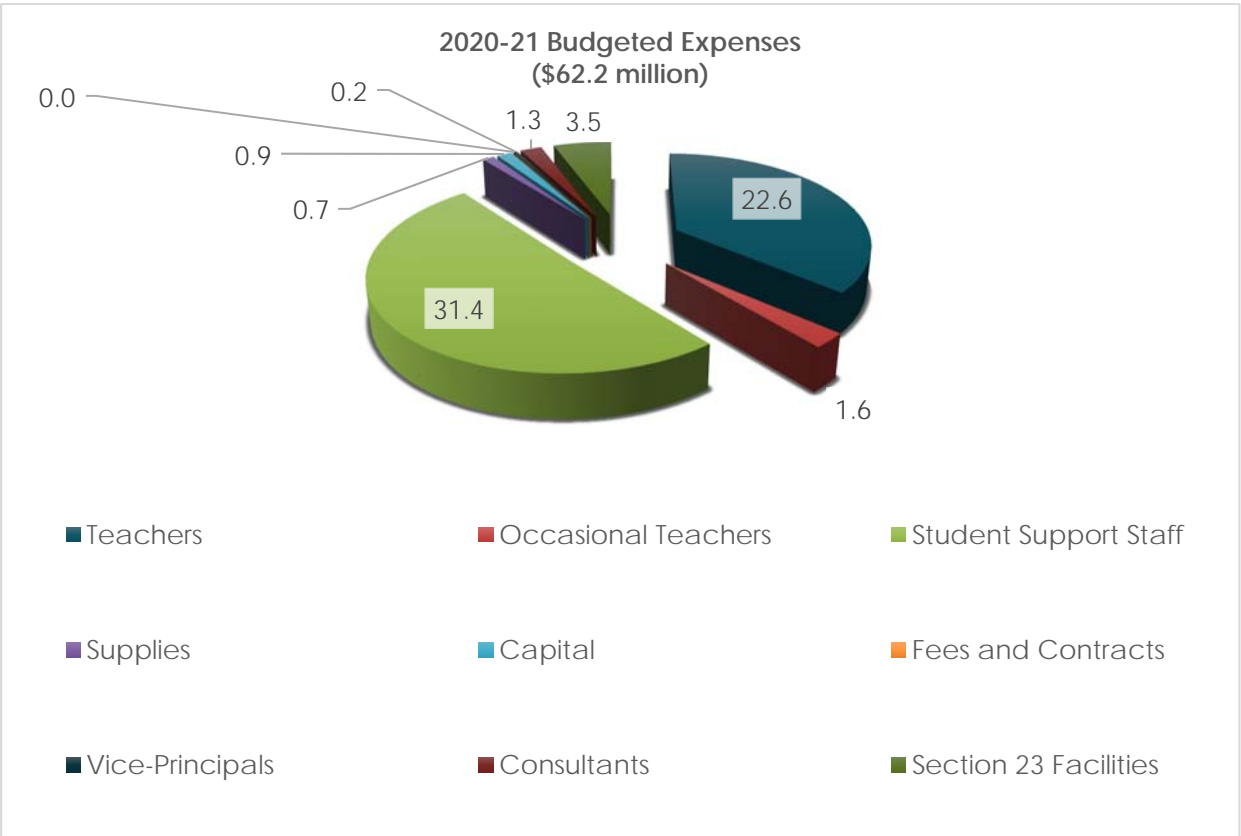
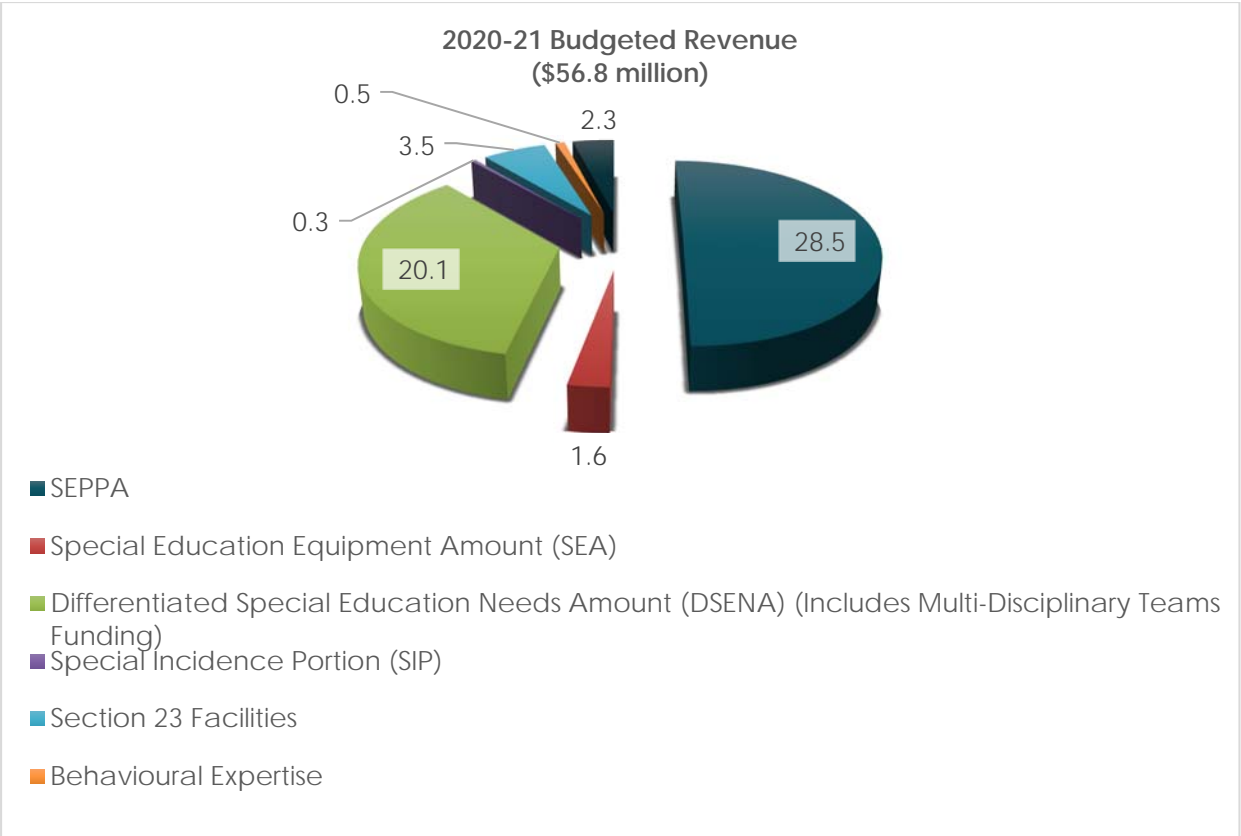
Supporting Students with Severe Learning Disabilities This PPF funding supports an intensive reading intervention pilot program in eight district school boards. Pilots were designed to enhance educators' capacity to support students in learning to read and increase the availability of supports with learning disabilities in their local communities.

Tuition Fees Represents fees collected from International Visa students. A decrease of \$290,000 is budgeted representing a decrease of 28 ADE international students. As a result of the global pandemic (COVID-19) only enrolled students at the time staffing was determined are reflected in the budget. There is a risk that more students withdraw as a result of the pandemic.

Well Being and Mental Health Bundle	This new PPF funding supports school boards to meet local needs and priorities that promote well-being and mental health, including safe, healthy, inclusive and accepting learning environments. This funding enables school boards to support activities in their improvement and multi-year strategic plans, as well as their three-year Mental Health and Addictions Strategy, and annual Action Plan for Mental Health.
Other Items	Education Development Charge (EDC) revenue is included in the operating revenue but is excluded by the Ministry for budget compliance calculation purposes. The capital grant for land in the current year represents funding for land for the new Kingsville K-12 school.

6 Special Education

Special Education expenses are greater than the funding allocation by approximately \$5.4 million (\$4.6 million in 2019-20). This information was presented to SEAC (Special Education Advisory Committee) at a meeting in August.



Below, by type of employee, is the increase in the Special Education staff complement from the 2019-20 budget to the proposed 2020-21 budget.

Staff	Staffing Sept. 1, 2019	Staffing Sept. 1, 2020	FTE Increase (Decrease)	Cost/Salaries and Benefits (at average)
Support Staff:				
Education Assistant	285.50	312.00	26.50	1,326,500
Developmental Service Worker (DSW)	116.00	121.00	5.00	319,100
Behavioural Management System Worker (BMSW) / Developmental Management Services Worker (DMSW)	2.00	3.00	1.00	68,800
Child Youth Worker (CYW)	47.50	54.00	6.50	423,800
Support Worker for the Deaf and Hard of Hearing (SWDHH)	11.00	13.00	3.00	131,400
Social Worker	2.20	2.20	-	-
Psychologist and Speech	16.50	17.50	1.00	115,500
Behaviour Analyst / ABA Facilitator	2.00	4.00	2.00	190,000
Sub-total	482.70	526.70	44.00	2,575,300
Elementary:				
Blind & Deaf (Includes 1 Secondary)	9.00	9.00	-	-
Teachers	72.50	77.50	5.00	540,600
Learning Support (LST)	59.50	62.00	2.50	270,300
Sub-total	141.00	148.50	7.50	810,900
Secondary:				
My Achievement Pathway to Success (MAPS) (Westview Freedom / Western SS)	21.17	20.33	(0.84)	(92,900)
Administration	3.33	3.33	-	-
STEPS (Skills to Enhance Personal Success) / Community Living	30.67	30.67	-	-
High Intensity / Transition Room (includes Autism)	1.33	1.33	-	-
Learning Support Teacher (LST)	19.27	20.27	1.00	110,600
Sub-total	75.77	75.93	0.16	17,700
Agency:				
Teachers (Including Principal)	29.00	29.00	-	-
Sub-total	29.00	29.00	-	-
Total	728.47	780.13	51.66	3,403,900

Of the 51.66 FTE increase noted in the table, 13.50 FTE special education positions are funded by the SSF.

7 Accumulated Surplus

The Board has a deficit of \$3,295,559 in the operating budget and a deficit in the capital budget of \$953,434. Therefore, the 2020-21 budget includes a deficit for compliance purposes of \$4,248,993.

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

There is a reduction in the Operating Accumulated Surplus of \$3,295,559. It is expected that the Board will have \$16.4 million (excluding the actual results of 2019-20) 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, 2021.

Accumulated Surplus	Opening Balance - September 1, 2020	2020-21 Budget	Closing Balance - August 31, 2021
Operating	19,741,015	(3,295,559)	16,445,456
Capital	11,022,397	(953,494)	10,068,963
Other – School Budgets	475,265	-	475,265
Total	31,238,677	(4,248,993)	26,989,684

It is fiscally prudent to ensure that the Board has an operating portion of the Accumulated Surplus that has not been appropriated either internally or externally. This portion of the Surplus is needed for three situations:

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

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 3.5% of the total 2020-21 budget, which is considered a good benchmark by the Ministry. A portion of the accumulated surplus may be required to address unbudgeted expenses associated with the global pandemic (COVID-19). Refer to the section in this report that discusses the global pandemic and budgetary risks.

8 Capital Budget (Appendix 3)

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

The capital costs budgeted for 2020-21 are fully funded by Ministry of Education grants.

8.1 Capital Priorities – Major Programs (incl. Land)

This represents the construction costs budgeted to be incurred related to the New Kingsville K-12, New James L. Dunn PS, New North Shore FI, New Legacy Oak Trail PS, New Dual Campus High School in Amherstburg and a new Eastwood/Parkview PS.



8.2 Full Day Kindergarten (FDK)

The Ministry has approved FDK funding for New Kingsville K-12, New James L. Dunn PS and New Legacy Oak Trail PS. \$2.1 million has been budgeted in 2020-21.

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, New Kingsville K-12, New James L. Dunn PS, New North Shore FI.

8.4 Temporary Accommodations

This allocation provides funding to address the estimated annual cost of temporary accommodation in the amount of \$869,000 (\$1,138,000 in 2019-20). 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 (\$1,805,000) and other IT capital items. The classroom computers budget has decreased approximately \$36,000 (\$1,841,000 in 2019-20). 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 2020-21, \$420 million 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 proportion to the renewal needs assessed for these facilities during the 2016 assessments by the Ministry Condition Assessment Program.

In 2020-21, 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 2020-21 is approximately \$24.5 million. This is \$0.2 million lower than the prior year's budget amount (\$24.7 million in 2019-20).

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 James L. Dunn PS, New North Shore FI, New Kingsville K-12, New Legacy Oak Trail PS, New Dual Campus High School in Amherstburg, New Eastwood/Parkview PS, FDK and SCI. The short term interest incurred is funded by grants.

9 Cash Management Strategy

In 2018-19 the Ministry implemented a cash management strategy to help reduce the Province's borrowing costs. Under the policy, the Board's monthly cash flows will be refined based on the Board's cash requirement. The Board's funding entitlements will remain the same under the GSN regulation, however the Board will need to record a Ministry receivable from the Province based on their prescribed formula. Based on the delayed grant payment calculation, a receivable in the amount of \$7.7 million was recorded in 2019-20. The receivable does not get updated for the Budget or Revised Budget cycles, therefore there is no change to the receivable. The receivable will be updated on September 1, 2020 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 2020-21 as a result of this Ministry policy.

10 Appendices

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2020 TO AUGUST 31, 2021**

ESTIMATE OF REVENUE and EXPENSES						
		FUNDING ALLOCATION		EXPENSES (Note 1)		(OVER) UNDER
App		2019 - 2020	2020 - 2021	2019 - 2020	2020 - 2021	ALLOCATION
	GENERAL LEGISLATIVE GRANTS (GLGs) - OPERATING					
	Classroom Expenses					
6	Teachers	250,036,541	257,464,441	245,378,714	254,006,139	3,458,302
	Occasional Teachers	6,684,112	7,303,498	8,118,000	8,134,000	(830,502)
7	Teacher Assistants, Professionals / Other Educational Support Staff	46,462,613	49,369,934	47,396,046	51,096,923	(1,726,989)
8	Textbooks, Classroom Supplies and Other Related Classroom Expenses	11,702,266	11,528,894	14,091,324	13,753,720	(2,224,826)
	Staff Development	342,408	293,184	668,179	635,613	(342,429)
	Amortization *	-	-	3,327,534	2,780,104	(2,780,104)
	Sub-total	315,227,940	325,959,951	318,979,797	330,406,499	(4,446,548)
	Non-classroom Expenses					
9	Principals and Vice-principals	16,856,483	16,967,503	16,503,583	16,527,280	440,223
9	School Secretaries	9,354,781	9,976,284	9,297,360	9,731,852	244,432
9	Teacher Consultants	4,896,772	5,036,515	4,388,807	5,187,504	(150,989)
	Sub-total	31,108,036	31,980,302	30,189,750	31,446,636	533,666
10	Board Administration and Governance	10,523,934	10,850,562	11,665,221	10,971,350	(120,788)
	Amortization - Board Admin. & Governance *	-		776,354	800,970	(800,970)
10	School Facility - Operations	35,623,182	37,118,139	38,992,060	39,989,179	(2,871,040)
	Amortization - Pupil Accommodation *	-	-	25,187,222	21,496,398	(21,496,398)
	Amortization - Renewal *	-	-	-	-	-
	Renewal (Operating)	823,165	740,000	823,165	740,000	-
	Debt Charges from Renewal	250,148	215,259	250,148	215,259	-
	Debt Charges	7,112,449	6,429,369	7,112,933	6,429,826	(457)
11	Transportation	14,054,829	14,153,887	14,037,847	14,342,299	(188,412)
11	Adult and Continuing Education and Summer School	1,287,727	1,269,658	1,202,209	1,178,418	91,240
	Other Non-operating Expenditures (55 School Boards Trust)	1,800,728	1,805,508	1,779,682	1,779,682	25,826
	Sub-total	71,476,162	72,582,382	101,826,841	97,943,381	(25,360,999)
	Sub-total - GLG - OPERATING	417,812,138	430,522,635	450,996,388	459,796,516	(29,273,881)
4	Amortization of Deferred Capital Contributions *	28,359,375	24,124,038	-	-	24,124,038
	TOTAL - GLG - OPERATING	446,171,513	454,646,673	450,996,388	459,796,516	(5,149,843)

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2020 TO AUGUST 31, 2021**

ESTIMATE OF REVENUE and EXPENSES						
		FUNDING ALLOCATION		EXPENSES (Note 1)		(OVER) UNDER
App		2019 - 2020	2020 - 2021	2019 - 2020	2020 - 2021	ALLOCATION
	OTHER REVENUE					
	Adult English as a Second Language (ESL)	950,000	950,000	950,000	950,000	-
	After School Skills Development Programs	-	93,500	-	93,500	-
	Community Use of Schools - Outreach Coordinators	61,500	-	61,500	-	-
	Community Use of Schools: Priority Schools	85,000	-	85,000	-	-
	COVID-19	-	1,866,140	-	5,161,699	(3,295,559)
	EarlyON Child and Family Centres	366,000	366,000	366,000	366,000	-
	Educators Autism AQ Subsidy	-	18,700	-	18,700	-
	Focus on Youth	350,000	-	350,000	-	-
	French as a Second Language (FSL)	56,000	153,880	56,000	153,880	-
	Graduation Coach Program: Pilot for Black Students	-	112,100	-	112,100	-
	Experiential Learning	185,000	-	185,000	-	-
	Literacy/Numeracy Grant	250,000	475,000	250,000	475,000	-
	Mental Health Workers in Schools	385,000	-	385,000	-	-
	Miscellaneous Government Grants	3,067,230	3,080,600	3,096,591	3,117,185	(36,585)
	Misc. Revenue/Discounts	1,341,500	1,942,194	-	-	1,942,194
	Ontario Youth Apprenticeship Program (OYAP)	234,000	234,000	234,000	234,000	-
	Other Revenue - Continuing Education	65,000	65,000	-	-	65,000
	Parents Reaching Out Grants	-	21,200	-	21,200	-
	Math Strategy	757,750	679,500	757,750	679,500	-
	School Generated Funds	10,000,000	10,000,000	10,000,000	10,000,000	-
	Supporting Students with Severe Learning Disabilities	-	175,800	-	175,800	-
	Tuition Fees - Outside Ontario	2,516,000	2,225,800	-	-	2,225,800
	Well-Being and Mental Health Bundle	-	52,100	-	52,100	-
	TOTAL - OTHER REVENUE	20,669,980	22,511,514	16,776,841	21,610,664	900,850
	Education Development Charges (EDC)	230,000	773,833	230,000	773,833	-
	Capital Grant for Land	2,581,724	2,737,242	2,581,724	2,737,242	-
4	Sub-total EDC and Capital Grant for Land	2,811,724	3,511,075	2,811,724	3,511,075	-
4	GRAND TOTAL	469,653,217	480,669,262	470,584,953	484,918,255	(4,248,993)

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2020 TO AUGUST 31, 2021**

CAPITAL BUDGET						
App	CAPITAL EXPENSES	2019 - 2020	2020 - 2021	2019 - 2020	2020 - 2021	(OVER) UNDER
13	Capital Projects - Renewal	5,189,211	5,474,359	5,189,211	5,474,359	-
	Capital Priorities - Major Programs (New Kingsville K-12, new James L. Dunn PS, new North Shore FI, new Legacy Oak Trail PS, new Dual Campus High School in Amherstburg, new Eastwood/Parkview)	34,690,982	38,614,950	34,690,982	38,614,950	-
	Capital Priorities - Land (new North Shore FI)	-	3,169,450	-	3,169,450	-
	Full Day Kindergarten (FDK)	1,794,068	2,092,068	1,794,068	2,092,068	-
	EarlyON Child and Family Centre	883,910	251,000	883,910	251,000	-
	Child Care (including Retrofitting School Space)	7,731,040	2,834,879	7,731,040	2,834,879	-
	Temporary Accommodations - Portables	1,137,769	869,378	1,137,769	869,378	-
	Minor Capital (Information Technology)	1,841,236	1,804,658	1,841,236	1,804,658	-
	School Condition Improvement (SCI)	24,673,242	24,549,483	24,673,242	24,549,483	-
	Short Term Interest on Capital	1,388,161	854,501	1,388,161	854,501	-
	TOTAL - CAPITAL BUDGET	79,329,619	80,514,726	79,329,619	80,514,726	-

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2020 TO AUGUST 31, 2021**

Accumulated Surplus - Available for Compliance Statement of Continuity for the Year Ending August 31, 2021						
App	Purpose for which the fund was established	Balance at Aug. 31, 2019	Expected use for 2019/20	Balance at Aug. 31, 2020	Expected use for 2020/21	Balance at Aug. 31, 2021
	Operating	19,741,015	-	19,741,015	(3,295,559)	16,445,456
	Committed Capital:					
	Heritage Grant - Campbell PS	284,822	(9,042)	275,780	(9,042)	266,738
	Internal Capital - Campbell PS	569,644	(18,084)	551,560	(18,084)	533,476
	LaSalle	2,583,654	(132,495)	2,451,159	(132,495)	2,318,664
	Better Places	6,976,351	(660,416)	6,315,935	(660,416)	5,655,519
	Administrative Buildings	1,561,360	(133,397)	1,427,963	(133,397)	1,294,566
	School Budgets	475,265	-	475,265	-	475,265
	Sub-total	32,192,111	(953,434)	31,238,677	* (4,248,993)	26,989,684
	Compliance Calculation - 1% of Operating Grant Allocation				4,248,993	
	* The Board is in compliance with Section 231 of the Education Act.					
	Note 1: The expenses reported above include adjustments for compliance purposes and are subtracted to determine the Operating Budget.					
				2019 - 2020	2020 - 2021	
	Total Expenses - Operating			469,653,217	483,964,821	
	Total Expenses - Committed Capital			931,736	953,434	
	Total Expenses			470,584,953	484,918,255	
	Less: Amortization of Employee Future Benefits (EFB)					
	Post Retirement Benefits			1,464,052	1,464,052	
	Retirement Gratuity			3,404,557	3,404,558	
	Sub-total			4,868,609	4,868,610	
	Less: Land Expenses					
	Educational Development Charges (EDC)			230,000	773,833	
	Capital Grant for Land			2,581,724	2,737,242	
	Sub-total			2,811,724	3,511,075	
	Expenses - Operating Budget			462,904,620	476,538,570	

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2020 TO AUGUST 31, 2021**

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, 2020	Additions	Amortization (*see below)	Balance at Aug. 31, 2021
Tangible Capital Assets	496,228,761			
Capital Projects - Renewal		5,474,359		
Capital Priorities - Major Programs (New Kingsville K-12, new James L. Dunn PS, new North Shore FI, new Legacy Oak Trail PS, new Dual Campus High School in Amherstburg, new Eastwood/Parkview)		38,614,950		
Capital Priorities - Land (new North Shore FI)		3,169,450		
Full Day Kindergarten (FDK)		2,092,068		
EarlyON Child and Family Centre		251,000		
Child Care (including Retrofitting School Space)		2,834,879		
Temporary Accommodations - Portables		869,378		
Minor Capital (Information Technology)		1,804,658		
School Condition Improvement (SCI)		24,549,483		
Short Term Interest on Capital		854,501		
Sub-total	496,228,761	80,514,726	* (25,077,472)	551,666,015
LESS: Land				
(Amounts received for land are not included in DCC)	(26,706,549)	(3,210,992)		(29,917,541)
LESS: Unsupported Capital Spending - Other				
Better Places Initiative	(6,315,935)			
LaSalle Public School	(2,451,159)			
John Campbell Public School	(827,340)			
Other	-			
Other Administrative	(1,427,963)			
Sub-total - Other	(11,022,397)	-	953,434	(10,068,963)
Total Deferred Capital Contributions (DCC)	458,499,815	77,303,734	(24,124,038)	511,679,511
<p>An amortization expense is recorded in the operating budget. This is the term used for the expensing, charging or writing off the cost of a tangible asset (i.e. buildings, roofs, furniture and equipment, etc.). It is also referred to as "depreciation". The purpose is to reflect the reduction in the book value of the asset due to usage and/or obsolescence. Instead of expensing the tangible capital asset the year it is purchased, it is expensed over its expected lifetime, ranging from 5 to 40 years.</p>				
* Total Amortization from Page 1:				
Amortization - Classroom Expenses	2,780,104			
Amortization - Board Admin. & Governance	800,970			
Amortization - Pupil Accommodation	21,496,398			
	<u>25,077,472</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, 2020 TO AUGUST 31, 2021**

App	BUDGETED TEACHER EXPENSES			
	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
	Budgeted Teacher Expenses for 2020 - 2021			
		Elementary	Secondary	Total
	Salary	143,975,012	78,647,526	222,622,538
	Benefits (including retirement gratuities)	18,797,126	10,093,465	28,890,591
	Amortization of Employee Future Benefits (Compliance Adjustment)	1,645,572	847,438	2,493,010
1		164,417,710	89,588,429	254,006,139

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2020 TO AUGUST 31, 2021**

TEACHER ASSISTANTS and PROFESSIONALS and OTHER EDUCATIONAL SUPPORT STAFF			
App		2019 - 2020 Approved Budget	2020 - 2021 Approved Budget
	<u>SALARIES</u>		
	Teacher Assistants, Other	203,543	208,424
	Early Childhood Educators (ECEs)	7,701,424	7,875,424
	Special Education / Learning Opportunities	24,331,608	26,943,950
	Media Staff	119,171	121,288
	Managing Information for Student Achievement (MISA) Project	285,075	285,075
	Courier	88,276	89,992
	Cafeteria Assistants	113,024	118,573
	Clerical	228,729	241,006
	Tutors in the Classroom (WCCA)	45,000	45,000
	School Technicians (includes Trevlac support)	1,460,319	1,531,156
	Diversity and Change Your Future Program	361,141	362,466
	Re-engagement Attendance Counsellors	134,855	136,361
	Sub-total	35,072,165	37,958,715
	<u>FEES and CONTRACT SERVICES</u>		
	School Aides	1,628,000	1,661,000
	Special Education - Bus Aides/Bus Monitors	30,000	30,000
	Sub-total	1,658,000	1,691,000
	Total - Salaries / Fees and Contract Services	36,730,165	39,649,715
	BENEFITS	10,568,159	11,337,489
	Amortization of Employee Future Benefits (Compliance Adjustment)	97,722	109,719
1	TOTAL	47,396,046	51,096,923

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2020 TO AUGUST 31, 2021**

App	TEXTBOOKS & SUPPLIES	2019 - 2020 Approved Budget	2020 - 2021 Approved 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	1,083,385	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
	Indigenous Education Board Action Plan	79,906	82,307
	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	267,000
	Inter-school Sports	315,900	315,900
	Leadership Development	20,000	20,000
	LOG - Pathways to Success - Academic	560,000	578,000
	Kilometrage - Consultants and Other Educational Support Staff	81,625	81,625
	Media Centre - Civic Centre (rent)	71,000	71,000
	Moving of Classroom Furniture	60,000	60,000
	Office and Expenses - Program and Special Education	82,550	82,550
	Outdoor Education	312,641	313,564
	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	14,000	14,000
	Safe Schools (Fees and Contracts)	187,000	187,000
	Safety Patrols	4,000	4,000
	School Accommodation - Transition Costs	40,000	40,000
	School Closing - Historical & Ceremonial	2,000	2,000
	School Information Technology Support	2,805,465	2,857,345
	School Support	1,205,219	1,219,680
	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	886,880	883,403
	Special Funding Requests and Other	30,000	30,000
	Staffing Contingency	400,000	-
	Student Leadership	5,000	5,000
	Student Support	248,678	248,678
	Textbooks - Replacement	105,390	105,390
	Urban and Priority Schools	183,094	171,894
	Vandalism - Computers	35,000	35,000
	Vandalism - Instructional Equipment and Supplies	25,000	25,000
	School Allocation	3,799,387	3,821,795
1	Total - Textbook, Classroom Supplies and Other Related Classroom Expenses	14,091,324	13,753,720

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2020 TO AUGUST 31, 2021**

App	NON CLASSROOM EXPENSES	2019 - 2020 Approved Budget	2020 - 2021 Approved Budget
	PRINCIPALS and VICE-PRINCIPALS		
	Salaries	14,194,631	14,180,789
	Benefits	1,595,777	1,600,735
	Travel and Professional Development	185,195	185,055
	Amortization of Employee Future Benefits (Compliance Adjustment)	527,980	560,701
1	Total	16,503,583	16,527,280
	SCHOOL SECRETARIES		
	Salaries	6,879,819	7,259,638
	Benefits	2,029,243	2,127,514
	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)	143,298	99,700
1	Total	9,297,360	9,731,852
	TEACHER CONSULTANTS		
	Salaries - Regular Day School	3,874,401	4,565,328
	Benefits	472,406	580,176
	Fees and Contract Services	40,000	40,000
	Ergonomic Furniture - Teacher Consultants	2,000	2,000
1	Total	4,388,807	5,187,504

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2020 TO AUGUST 31, 2021**

App	OTHER EXPENSES	2019 - 2020 Approved Budget	2020 - 2021 Approved Budget
	TRUSTEES		
	Salaries and Benefits	146,500	146,500
	PD/Travel/Conferences/Other Expenses	76,543	76,543
	Sub-total	223,043	223,043
	DIRECTOR and SUPERVISORY OFFICERS		
	Salaries	1,636,953	1,356,762
	Benefits	283,762	254,854
	PD/Supplies	147,100	147,100
	Sub-total	2,067,815	1,758,716
	BOARD ADMINISTRATION		
	Salaries	4,577,898	4,469,792
	Benefits	1,610,868	1,565,359
	Legal and Audit	599,000	599,000
	Accommodation Review	50,000	50,000
	Other Expenditures (includes Administration Buildings)	358,683	288,383
	Supplies and Equipment (includes Central ITS & JEAP)	1,402,680	1,350,618
	Utilities (Operations) (Central portion)	63,000	-
	Sub-total	8,662,129	8,323,152
	Amortization of Employee Future Benefits (Compliance Adjustment)	712,234	666,439
1	Total Board Administration and Governance	11,665,221	10,971,350
	SCHOOL FACILITY - OPERATIONS		
	Salaries	17,076,278	17,686,492
	Benefits	6,228,193	6,598,247
	Energy Retro-fit - Debenture Interest Payment	173,832	149,587
	Insurance - Public Liability	540,000	540,000
	Insurance - Fleet, Property and Boiler	90,000	90,000
	LaSalle Public School - Debenture Interest Payment	117,791	92,801
	Maintenance	3,375,391	3,617,500
	Supplies and Equipment - Operations	2,808,420	3,368,511
	Utilities (Operations)	7,191,700	6,449,000
	Amortization of Employee Future Benefits (Compliance Adjustment)	953,455	939,041
	Sub-total School Facility - Operations	38,555,060	39,531,179
	SCHOOL FACILITY - HEALTH and SAFETY		
	Asbestos Management	40,000	25,000
	Consulting and Testing	33,000	40,000
	Lifting Device Inspection	-	32,000
	Mileage	-	2,000
	Training Sessions	112,500	167,500
	WHMIS Management	251,500	191,500
	Sub-total School Facility - Health and Safety	437,000	458,000
1	Total School Facility - Operations	38,992,060	39,989,179

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2020 TO AUGUST 31, 2021**

App	OTHER EXPENSES	2019 - 2020 Approved Budget	2020 - 2021 Approved Budget
	TRANSPORTATION		
	Administration	393,490	370,800
	Transportation	13,497,425	13,832,036
	Supplies & Services	114,087	108,923
	Rent	30,200	29,510
	Furniture & Equipment	2,645	1,030
1	Total	14,037,847	14,342,299
	ADULT, CONTINUING EDUCATION, SUMMER SCHOOL		
	Salaries	997,737	982,909
	Benefits	131,432	122,469
	Other Direct Costs (Supplies/F & E)	73,040	73,040
1	Total	1,202,209	1,178,418

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2020 TO AUGUST 31, 2021**

App	MISCELLANEOUS GOVERNMENT GRANTS	2019 - 2020 Approved Budget	2020 - 2021 Approved Budget
	LINC (Language Instruction for New Canadians)	264,896	273,481
	Employment Services (Windsor & Leamington)	2,831,695	2,843,704
2	Total	3,096,591	3,117,185

**GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2020 TO AUGUST 31, 2021**

App	Location	Description	Elementary	Secondary	Total
	CAPITAL - PROJECTS				
	BOILER SYSTEM UPGRADES				
	Various Schools	Upgrade boiler rooms	150,000	150,000	
		Sub-total Boiler System Upgrades	150,000	150,000	300,000
	ELECTRICAL UPGRADES				
	Various Schools	Security and Fire Alarm upgrades	250,000	250,000	
		Sub-total Electrical Upgrades	250,000	250,000	500,000
	GENERAL PROJECTS				
	Various Schools	Energy Conservation Measures	100,000	200,000	
	Various Schools	Classroom Upgrades	692,936	731,423	
		Sub-total General Projects	792,936	931,423	1,724,359
	HVAC UPGRADES				
	Various Schools	HVAC and Controls	150,000	150,000	
		Sub-total HVAC Upgrades	150,000	150,000	300,000
	PAVING				
	Various Schools	Paving of various areas	250,000	400,000	
		Sub-total Paving	250,000	400,000	650,000
	ROOFING				
	Various Schools	Roof Repairs	850,000	650,000	
		Sub-total Roofing	850,000	650,000	1,500,000
	STRUCTURAL UPGRADE & OTHER				
	Various Schools	Accessibility Retro-fits	50,000	50,000	
	Various Schools	Floor/Ceiling Tiles	200,000	200,000	
		Sub-total Structural Upgrade & Other	250,000	250,000	500,000
3		TOTAL CAPITAL - PROJECTS	2,692,936	2,781,423	5,474,359
	CAPITAL - OPERATING				
	GENERAL PROJECTS				
	Various Schools	Consultant Fees	50,000	50,000	
	Various Schools	Painting - Various	250,000	250,000	
	Various Schools	Other (Chemical Waste, Drinking Water)	70,000	70,000	
1		TOTAL - CAPITAL - OPERATING	370,000	370,000	740,000
		TOTAL CAPITAL - PROJECTS and OPERATING	3,062,936	3,151,423	6,214,359
	ENERGY PROJECT				
		Write-off re energy project - Interest	129,155	86,104	215,259
		TOTAL - ENERGY PROJECT	129,155	86,104	215,259
	GRAND TOTAL: CAPITAL - PROJECTS, OPERATING & ENERGY		3,192,091	3,237,527	6,429,618