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2022-2023

\$ S S U R Y H G - X Q H

VISION

Building Tomorrow Today

Student Success

Creating

trusting

engaging

creating confident learners engaging

Debt Charges (Interest Expense)	
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Introduction

Trustees

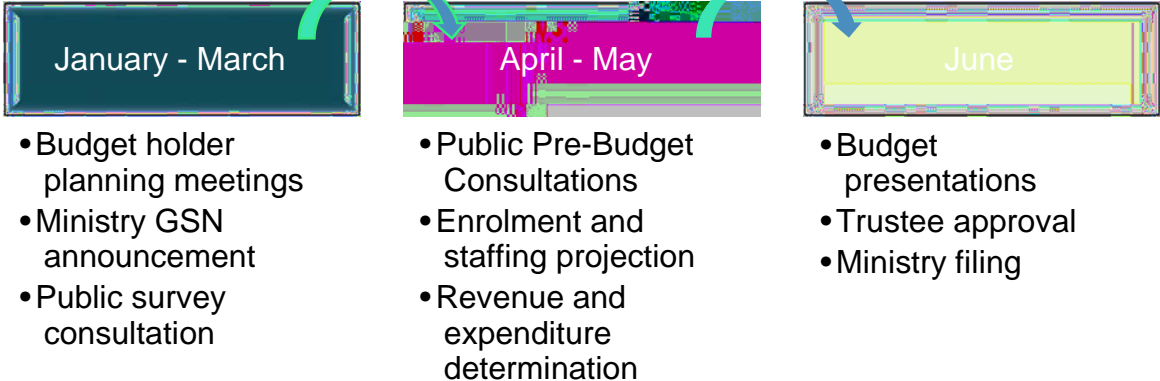
Role of the Trustee

Trustees are members of

1.3 Budget Process & Format

The preparation of the 2022-23 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:



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).

Diversity, Equity and Inclusion

- x 1.0 FTE Graduation Coach to address service delivery gaps and to facilitate the engagement, well-being and academic achievement of Black students (total of 5.0 FTE);
- x 2.0 FTE Create Your Future Advisors (CYFA) (total of 4.0 FTE);
- x Director's Contingency of \$500,000 to support the following:
 - o Consulting fees for an Employment Systems Review;
 - o Consulting fees for a Student Census;
 - o Consulting fees for a review of Police programs in schools;
 - o Professional development and training for all staff.

The 2022-23 Budget contains investments for other diversity, equity and inclusion initiatives to support students and staff as follows (compared to the 2021-22 Budget):

- x 1.0 FTE Human Rights and System Equity Advisor position, which is part of the Senior Administration Team;
- x 1.0 FTE Equity Teacher Consultant;
- x 1.0 FTE LGBTQ2S+ Social Worker;
- x 1.0 FTE Indigenous Graduation Coach to improve student enrichment in Indigenous culture and history.

In total, excluding the Director's Contingency, approximately \$1.1 million is included in the 2022-23 budget for Diversity, Equity and Inclusion initiatives.

Mental Health

Recognizing the impact of COVID-19 on student mental health, the Ministry has provided funding to promote positive mental health through the Supporting Students Mental Health Allocation. The 2022-23 Budget, through an increase in funding of \$425,000, supports the importance of the continued learning and well-being of students with the following new investments (compared to the 2021-22 Budget):

- x 1.0 FTE Well-Being Teacher;
- x 1.0 FTE Applied Behaviour Analyst (ABA) Facilitator;
- x 1.0 FTE Behaviour Analyst (BA);
- x 1.0 FTE Social Worker to support Student Mental Health and Well-Being;
- x Additional \$50,000 investment in Mental Health supplies/resources.

There will be a full time ABA and BA that provide support to early years programs
(Kindergarten to e39t

(refer to Section 1.1.1 and 1.1.2) to improve engagement with respective communities;

- x Refinements to the 2022-23 public budget survey to facilitate feedback from the community as part of its budget development process and to determine what stakeholder groups value;
- x The GECDSB hosted a virtual Public Budget Consultation Presentation on March 29, 2022 to provide an overview of the current budget, budget planning process and considerations for the 2022-23 budget.

Demonstrating Ethical Stewardship

detailed in section 1.4. 2. Despite declining enrolment, the Board has maintained all staffing supports and budgets related to mental health. The 2022-23 budget includes 17.0 FTE Social Work

- x In 2022-23 the Board will be continuing to upgrade technology in school labs and will be piloting a program to enable student access to lab resources from home.
- x Any students who have taken part in virtual learning in past years or in the up-coming year will be equipped with board provided technology.
- x Privacy and security features have been improved for end-user devices to protect confidential information.
- x Over the past 4 years, the Board made significant investments in its broadband network by installing two separate internet connections in each school to ensure access is not disrupted should one of the networks have an unexpected outage.

Overall, the Board has an information technology budget of approximately \$6.2 million which is consistent with the prior year.

Outdoor Education

During the COVID-19 pandemic, many outdoor education programs were postponed and/or cancelled. As restrictions have lifted, the Board has ensured the 2022-23 budget reflects a strong commitment to Outdoor Education. Specifically, an amount of \$308,000 is included in the budget for various outdoor education programming (i.e. Fighting Islands). The budget also includes approximately \$315,000 to support athletic programming, transportation and outdoor athletic events. In 2022-23, the Board will allocate \$3.8 million to schools of which a portion is used for outdoor programming activities.

1.6 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:

- x Operate in a fair and non-discriminatory manner between the public and Catholic boards in both the English-language and French-language systems;
- x Provide funding to maintain schools and to build new schools where they are needed;
- x Allow boards some flexibility to decide how funds will be allocated to programs and supports, and among schools;

- x 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
- x Promote school board accountability by ensuring that boards report consistently and publicly on how they spend their allocations.

Sources of Funding include:

- x Mioainclude:

The following chart illustrates the flow of the funding formula.



The 2022-23, 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.

Grant	
Continuing Education and Other Programs Grant	
Cost Adjustment and Teacher Qualification Grant	
Student Transportation Grant	
Declining Enrolment Adjustment	

In preparation for the 2022-23 school year, the draft budget includes the following basic assumptions:

- x Schools will remain open for the full 2022-23 school year;
- x A remote learning option will be available to students;
- x All classes will operate in a format based on a regular school day;
- x Enhanced ventilation measures and frequent cleaning of high-touch surfaces will continue.

At this time it is unknown what other health and safety protocols will be required. The Board continues to follow guidance from the Ministry and the Windsor Essex County Health Unit (“WECHU”) to inform decisions. The health and safety of students and staff is the foundation for all decisions.

On February 17, 2022 the Ministry issued a 5-point action plan for learning recovery. This plan includes the following steps:

1. Measure and Assess;
2. Strengthen Numeracy and Literacy Skills;
3. Focus on student resilience and mental well-being;
4. Deliver Comprehensive Tutoring Supports; and
5. Modernize Education.

The global pandemic continues to require boards to be flexible and pivot to alternative learning models, as circumstances warrant it. Boards have been

will be communicated and adjusted through the revised budget submitted to the Ministry in the late fall of 2022.

Other Budget Risks

Listed below are areas of risk affecting the budget:

¾ Enrolment estimates – An enrolment decline in elementary and/or secondary schools will reduce grants. Due to assumed health and safety restrictions, international student enrolment may decline greater than projections resulting in a further reduction of tuition revenues. Elementary enrolment reflects current decisions by parents on whether to homeschool or register their students in FDK. This risk may be mitigated closer to the start of the school year as parents make final decisions on learning options for their children.

¾ 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 \$4.0 million (\$4.1 million in 2021-22) 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.

¾ Estimates for supply/replacement staff – Budgeted replacement costs for occasional teachers, educational support staff (ESS) and casual custodians represents \$11.2 million in the 2022-23 budget (\$11.2 million in 2021-22). This is considered a risk due to the current provisions in the sick and short-term leave program and the potential increase in the number of staff.

- o STLDP days (120 days in total) for illness that are being paid at 90% of an employee's annual salary.
 - o The provincial agreements provide paid sick days to occasional teachers and ESS staff which presents additional unfunded costs to the Board.
- ¾ Special Education – Budgeted expenses exceed Ministry funding by \$9.1 million (\$3.8 million in 2021-22) due to the enrolment of students with increasingly complex needs, and the addition of several GAINS and STEPS classrooms in the 2022-23 year. Enrolment of additional students with special education needs will have an impact on budget projections.
- ¾ Utilities – Utility commodity costs fluctuate and must be forecasted based on the best estimation of future costs. The risks associated with utility expenses include:
- o Unpredictable weather and force majeure events, which can significantly affect utility consumption and commodity prices (e.g. unusually hot or cold weather, COVID-19 pandemic safety measures);
 - o Changes in legislation relating to utility costs.

term pricing, and supply chain issues are being experienced. As a result, a negative impact to the operating and capital budget exists due to price escalation and delivery of goods and servahios.

phase in. The benchmarks will change to 7.5 credits per pupil, split between online learning (0.15) and in-person learning (7.35). This funding change assumes that 15% of secondary students will take one on-line course in 2022-23 and where the class size average will be 30:1. The impact of these benchmark changes, for Pupil Foundation Grant funded positions only, is approximately \$1,691,000.



New funding is being provided to support the increasing network demand for digital learning in the classroom and increased network capacity. Through the Pupil Foundation Grant and Geographic Circumstances Grant, supplemental

Included in the increase is \$137, 000 representing prior year PPFs that have been transferred to the GSN in 2022-23. Therefore, net funding is budgeted to increase by \$2,068,400.

PPF Description	\$ Increase / (Decrease)
De-streaming Implementation Supports	48,100
Early Intervention in Math for Students with Special Education Needs	112,200
Entrepreneurship Education Pilot Projects	30,000
Graduation Coach Program for Black Students	226,400
Health Resources, Training and Supports	18,300
Keeping Students in School	56,800
Learn & Work Bursary	(3,000)
Skilled Trades Bursary Program	15,000
Special Education Additional Qualification (AQ) Subsidy for Educators	(2,800)
Summer Learning Special Education Supports	156,300
Tutoring Supports	1,548,100
Increase in budgeted PPF	\$2,205,400
Amounts Transferred to GSN (Parents Reaching Out, Teacher Learning and Innovation, Well-Being and Mental Health Bundle)	(\$137,000)
	\$2,068,400

Other Funding Considerations

Provisions for salary increases in 2022-23 are funded by a 1% increase in salary benchmarks throughout the GSN for teaching and non-teaching staff (excluding Directors of Education and Senior Administration Staff). The impact of the teacher benchmark increase has been calculated and shown in section 1.8.1. Generally, the additional funding provided in the GSN, as a result of the labour agreements is offset by an increase in associated costs.

In the 2021-22 budget a total of \$3.9 million of PPF was included for COVID-19 supports as announced by the Ministry. For 2022-23, these supports have been

adjustments from the calculation of in-year deficit for balanced budget compliance purposes:

- x The amortization of accumulated surplus set aside to offset the amortization of unfunded employee future benefits;
- x The amortization of accumulated surplus set aside to offset the amortization expense of committed capital spending funded by school boards' accumulated surplus (for projects on or before August 31, 2019);
- x The amortization of accumulated surplus set aside to offset the difference between sinking fund interest earned and the amortization expense of the assets supported by the sinking fund debentures.

As a result of these changes, GECD SB is no longer required to include the amortization of \$947,994 (\$887,000 for 2021- 22) to the committed capital projects surplus which is comprised of LaSalle Publ

eligible employees (0.9 years for 2022-23) resulting in an annual \$3.1 million expense for compliance purposes. 2022-23 is the final year for this adjustment.

Financial Overview

- The proposed budget meets the Ministry’s compliance requirements (Refer to Appendix 4 of the budget document)
- The Board Administration and Governance expenses are compliant for Ministry purposes.

The Board has presented a balanced budget for the 2022-23 school year. A summary is as follows:

Fund	
Operating Budget	
Capital Budget	
Committed Capital Budget – Amortization of LaSalle Public School, Better Schools Energy Retrofit, Campbell	

2.1 Projected Average Daily Enrolment (ADE)

Enrolment projections are completed in the spring based on known registrations at that time. Any late or delayed registrations may not be captured in the projected enrolment.

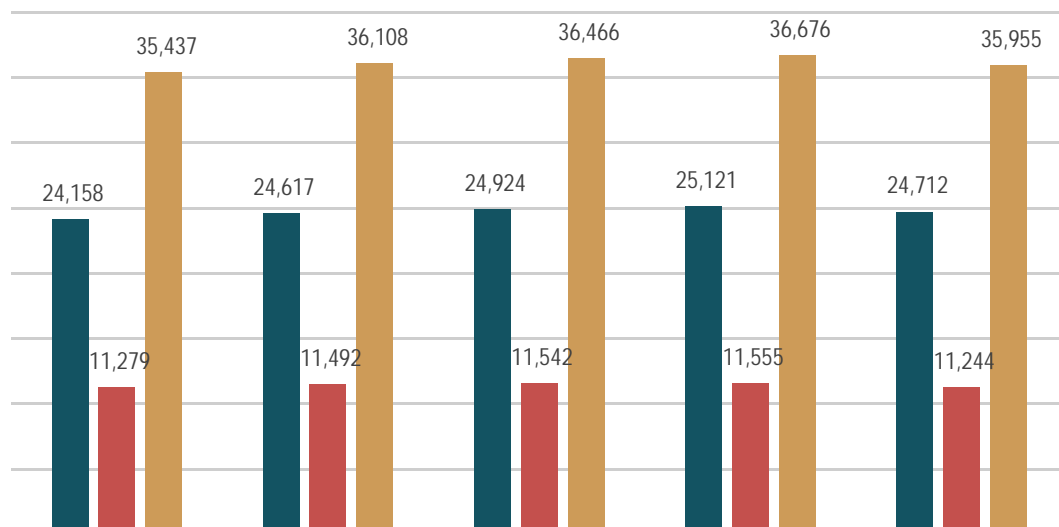


Enrolment has not returned to pre-pandemic levels. Since 2019-20, overall

- x Some parents continue to home school their children.
- x Some students (regular pupils of the Board) have returned to their country of origin during the pandemic and have not yet returned.
- x Travel restrictions continue to result in a decrease in international students.
- x Remote learning during school closures have resulted in some prolonged absences (15 consecutive days) resulting in removal of students from enrolment registers.

The requirement of students to attend school 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 5 school years:



- o A provision for salary increases in 2022-23 are funded by an increase in the

2.4 Full-Day Early Learning Kindergarten (FDK) Program

Most boards did not employ Early Childhood Educators (ECEs) prior to the

The Supports for Students Fund (SSF) and Investment in System Priorities (ISP) Fund continues to support 15.5 FTE positions. These positions include 2.0 Educational Assistants (EAs), 6.5 FTE Child and Yout

LOG – Pathways to Success – Academic – This budget has been increased by \$10,000 to match the increase in the envelope developed funding provided in the Learning Opportunities Grant (LOG).

Parent Involvement - Funding to support Parent Reaching Out (PRO) Grants is moving from PPF into a new component of the Parent Engagement Allocation within the School Foundation Grant. This new PRO component, funded through a combined amount of \$1,500 per school board and \$500 per school committee, supports school boards to work with their Parent Involvement Committees (PICs) in order to lead initiatives that address local parent needs and/or remove barriers that prevent parents from participating and engaging fully in their children's learning and educational programs. The increase is \$36,000.

School Accommodation – Transition Costs – A budget of \$100,000 has been established to manage costs associated with the school name and mascot review. This is offset by

in budgeted items. Therefore, the net change is

support budget has increased by \$222,000 to a

bundle is moving from PPF
Allocation within the
is new Well-Being and Positive
of \$10,000 per

Special Education – 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) and is estimated to be \$60,000 (\$60,000 in 2021-22). The SEA grant is enveloped and if the entire grant is not spent, the remaining balance is transferred into a reserve for future SEA claims. The increase of \$355,000 represents a reallocation of salaries and benefits previously charged to SEA that are reallocated to the special education grant.

Special Funding Requests and Emerging Issues – This budget has been reduced by \$2,000,000, representing a Director's Contingency, as many of the emerging issues identified in the prior year have been captured throughout the budget (i.e. additional positions to support equity and inclusion, anti-Black racism, mental health supports, etc.).

Budget Saving – Decreases in the Safe Schools, Safety Patrols, School Information Technology Support, and School Reunion lines amounting to \$40,000 represent identified budget savings.

School Allocation (school budgets) – There were no changes in the total allocation of school budgets in 2022-23. The amount is consistent with the prior year.

Staff Development (Appendix 1)

This budget line item includes expenses for the New Teacher Induction Grant (NTIP), School Effectiveness Framework and

and increased funding amounts depending on average daily enrolment (ADE), providing an additional \$25,000 for ADE of 500 or more and an additional \$18,000 for ADE of 500 or more. The Teacher Learning and Innovation Allocation enables school boards to support teacher collaboration, responsive learning and sharing of effective practices within schools, within school boards and across the province. \$45,000 of expenses have been included to offset this funding.

3.2 Non-classroom Expenses (Appendix 9)

3.2.1 Principals and Vice-Principals

A decrease of \$482,000 is included in salaries representing 2.0 FTE Principals and

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 \$80,000 expense in 2022-23 (\$96,000 in 2021-22).

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.

New for 2022-23 are the positions of Indigenous Graduation Coach, Well-Being Teacher, and Equity Consultant. An increase of \$377,000 in salaries relate to these 3.0 FTE additional positions, grid increases (1%) and grid placement. Benefits have increased as a result of the increase in salaries.

Budget savings of \$40,000 has been identified in the fees and contracts services line to help offset the additional salary and benefits costs.

3.3 Other

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

Total costs in this area have been budgeted to remain consistent with the prior year. 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

Retirement benefits of \$63,000 have been reclassified to the Board Administration line based on realignment of expenses with actuarial reports. Salaries continue to be frozen at the current rates until further Ministry guidance is provided.

Board Administration

Salaries have increased by \$254,000 and represents:

- x Increase of 1.0 FTE Junior Buyer.
- x Reclassification of the Human Rights and Equity System Advisor salary to this line from the Teacher Assistants

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 Supplies.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement benefits) is required and results in a \$665,000 expense in 2022-23 (\$670,000 in 2021-22).

School Facilities – Operations

There is a budgeted decrease in salaries of \$21,000 representing:

- x Decrease of 3.0 FTE Custodians
- x Decrease of 1.0 Preventative Maintenance
- x Increase in grids and grid positions

The salaries line includes a budget of \$1.1 million (\$1.1 million in 2021-22) for casual custodian replacement costs.

Benefits have decreased by approximately \$295,000 which primarily relates to a decrease in projected WSIB expenses based on actuarial estimates.

An increase in utilities expenses of \$166,000 is included in the budget to account for increased rates and usage.

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. This is the fourth year of the five-year phase-

additional \$50 million has been absorbed into the benchmark and this level of funding continues for 2022-23; these funds have been allocated in proportion to a school board's relative share of provincial SRA funding for the 2022-23 school

4 Transportation (Appendix 11)

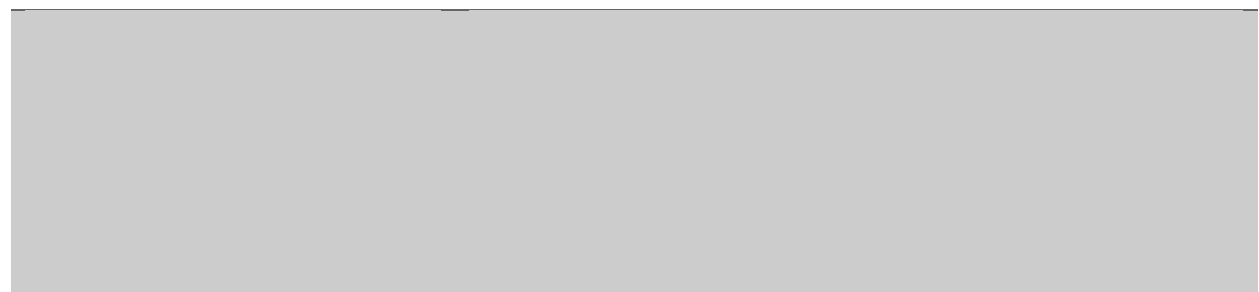
4.1 Grants

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 still underway, the overall Student Transportation Grant will be maintained at the previous year's funding level, with adjustments for



These PPFs were provided as COVID-19 supports funding in the prior year. At the time of 2021-22 budget preparation only 50% of the funding was authorized to be budgeted for by the Ministry. The remaining 50% was released in the Fall of 2021. PPF grants and other revenue includes:

Adult English as a Second Language (ESL)	Funded by MCIIT. Enrolment in the program is expected to consistent with the prior year; Additional funding is directly offset by increased staffing and supply costs.
COVID-19	COVID-19 PPF supports are discontinued in the current year. Some of these supports have been transferred into the GSN and/or discontinued.
De-streaming Implementation Supports	



are encouraged to continue using funds to support effective implementation the ministry's Policy Program Memorandum (PPM) on anti-sex trafficking.

Keeping Students in School

This funding is to support select school boards to examine their discipline practices, with the goal of addressing discipline disproportionality. This pilot project has been designed to develop promising practices with a focus on identifying structural inequities related to discipline in schools, including suspensions and expulsions. School and system leaders will work on enhancing their skills for working with marginalized students, families and staff so that decisions related to addressing student behaviour are fair and equitable.

Learn and Work Bursary

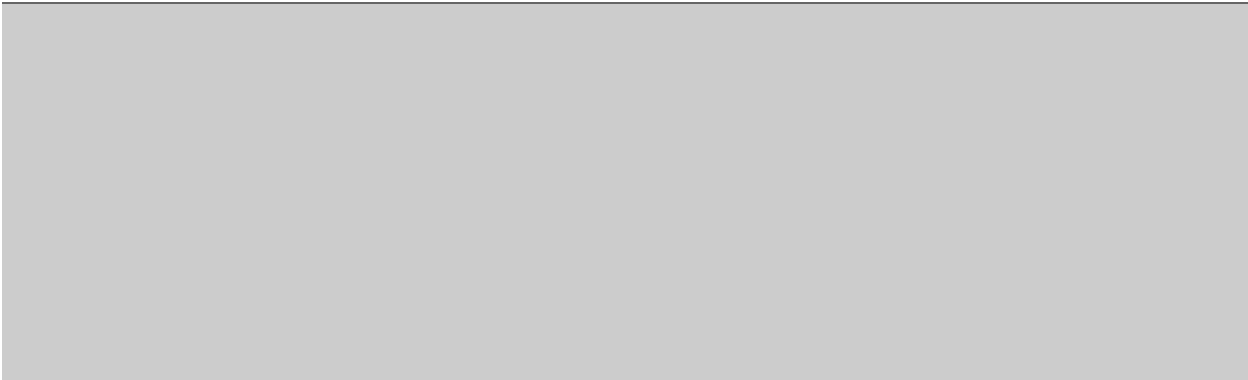
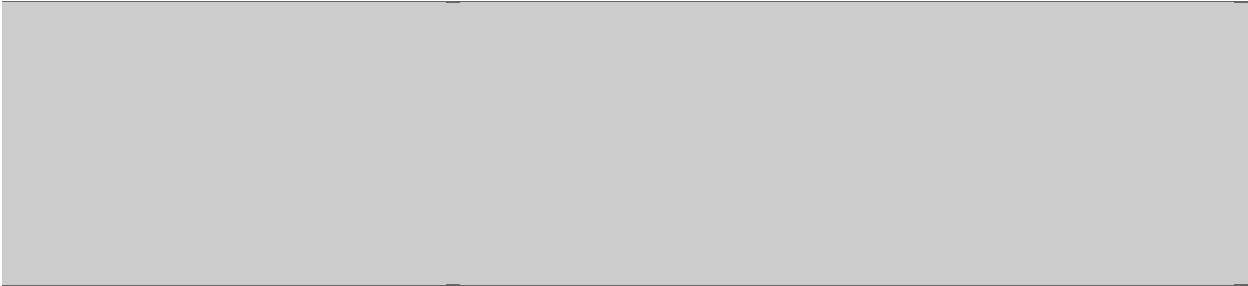
The Learn and Work Bursary Program provides a bursary to vulnerable and underserved students in 18 school boards who are enrolled in a cooperative education program and have financial and other barriers to completing the Ontario Secondary School Diploma (OSSD). Eligible students would be identified by guidance teams based on the selection criteria.

Learning and Innovation Fund

These funds will enable school boards to support teacher collaboration, learning and sharing of effective practices within schools, with (f v)-7.1oolsng of across

Miscellaneous
Government Grants

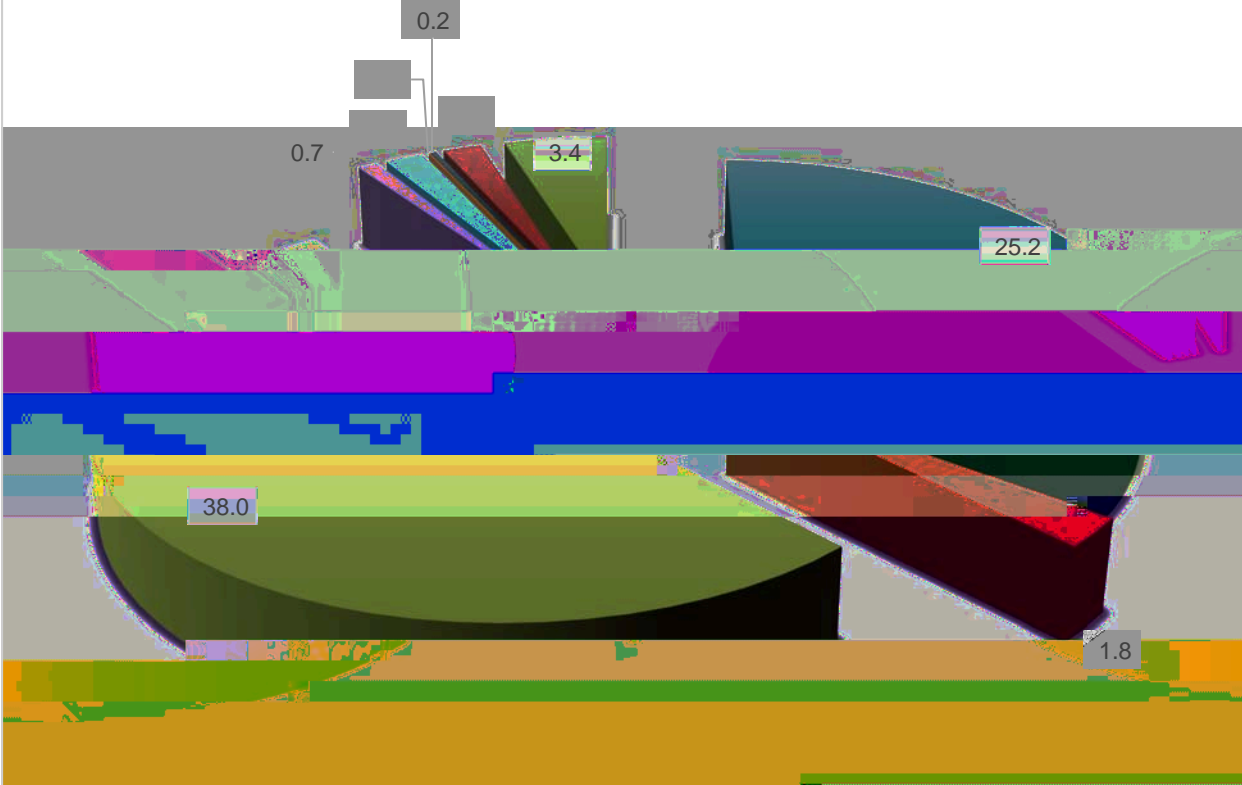
This reflects MLTSD, IRCC and MCIIT funded programs provided by our Board. These programs are delivered throughout the school year and include employment services to assist people in Windsor and Essex County to find work. Another



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. This funding continues and has been transferred to the GSN for 2022-23.



2022-23 Budgeted Expenses (\$71.2 million)



- Teachers
- Occasional Teachers
- Student Support Staff
- Supplies
- Capital
- Fees and Contracts
- Vice-Principals
- Consultants
- Educational and Community Partnerships Programs

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 6% of the total 2022-23 operating allocation (for compliance calculation purposes), 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 ongoing global pandemic (COVID-19) and incremental capital costs on new school builds that are not funded by the Ministry. Refer to the section in this report that discusses the global pandemic and budgetary risks.

8.3 Early Years Capital (EarlyON and Child Care)

Child care and new EarlyON funding is be

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 \$24.1 million was recorded in 2020-21. 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, 2022 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 2022-23 as a result of this Ministry policy.

10 Appendices
