

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

ANITA

Table of Contents

1

1.1	Trustees.....	1
1.2	Administration.....	2
1.3	Budget Process & Format	3
1.4	Overview of the Funding Formula	4
1.5	Budget Risk Areas.....	7
1.5.1	Global Pandemic (COVID-19) Budget Implications.....	7
1.5.2	Other Budget Risks	13
1.6	Major Policy & Funding Changes and Financial Impact	16

2.3.3	Non-Teaching	29
2.4	General Cost Increases/Decreases	31
2.5	Full-Day Early Learning Kindergarten	

8.1	Capital Priorities – Major Programs (incl. Land)	56
8.2	Full Day Kindergarten (FDK)	56
8.3	Early Years Capital (EarlyON and Child Care)	56
8.4	Temporary Accommodations	57
8.5	Minor Capital (IT)	57
8.6	School Condition Improvement	57
8.7	Short Term Interest on Capital	58
9	Capital Management	58
10	Appendices	58

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

Trustees are members of



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 accounti

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 (MCIIIT)
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 fundhe fund,i een y 9nde0.fs47 TD.0004 Tc.0071 T

1. thpurpose g.9(isne;)5.ETq46

The foundation grants cover the basic costs of education (primarily funded based on enrolment) and the special purpose gr

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

- o Students in Grades 4 to 12 will be required to wear non-medical or cloth masks while in school.
- o Students in JK to Grade 3 will be encouraged but not required to wear masks in common spaces.
- o Medical masks will be provided for te

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 d

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*
------------------------	--------------------------------------	-------------

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

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:

- o Eleven (11) sick days allocated in 2020-21.
- o 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) .
- 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.

Special Education:

- o 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:

- o On May 1st, 2020, the Ontario go

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.

- o 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.
- o 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:

- o 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.
- o The board currently has twenty-five (25) defibrillators in our system, which are registered, marked, labeled and maintained.
- o We may be required to purchase approximately 54 defibrillators for the remainder of our system, with at an estimated total cost of \$136,000.
- o The timing would be dependent upon the requirements of the Act and the associated regulation.

WSIB:

- o 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

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 eli

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

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

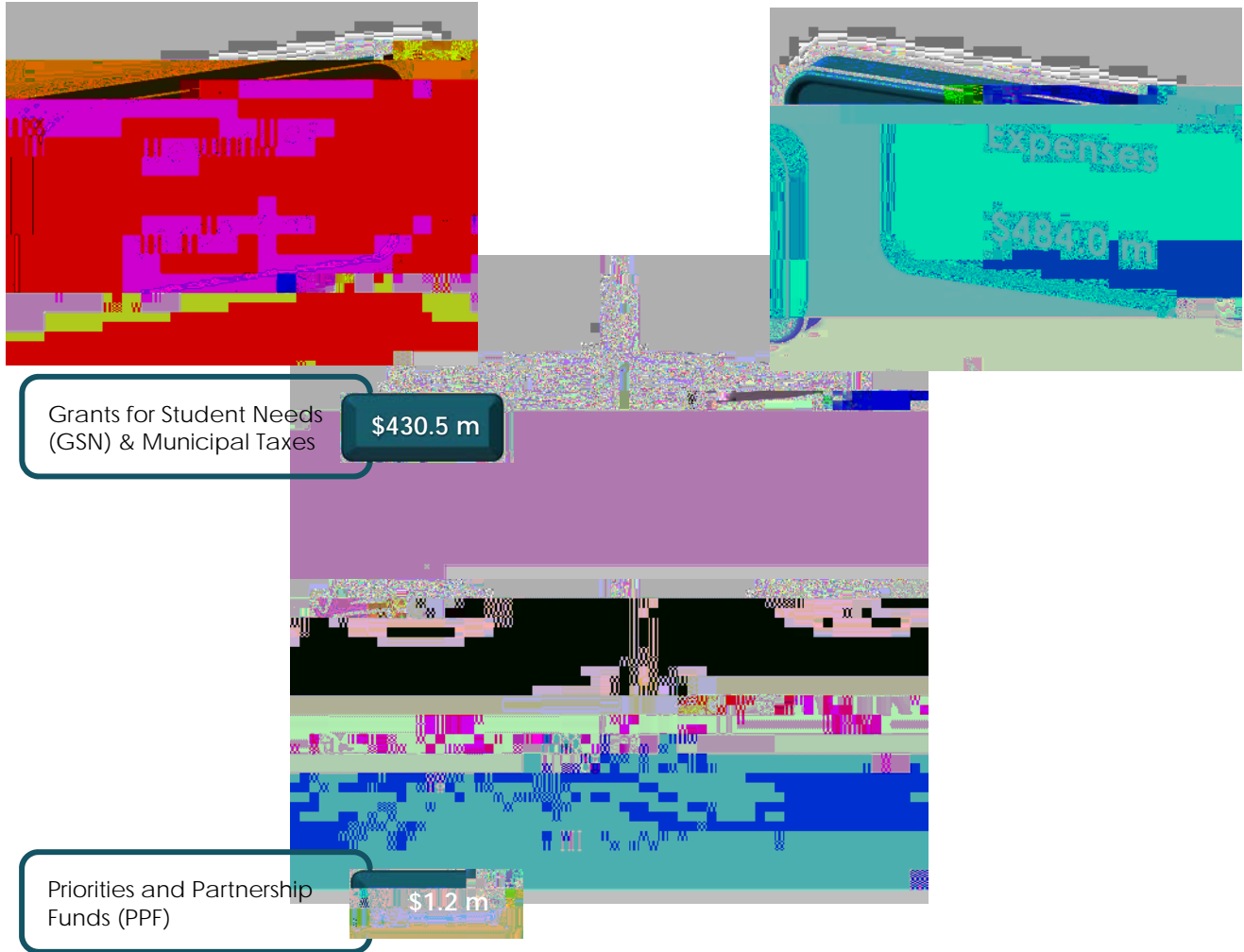
2 Financial Overview

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.

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).

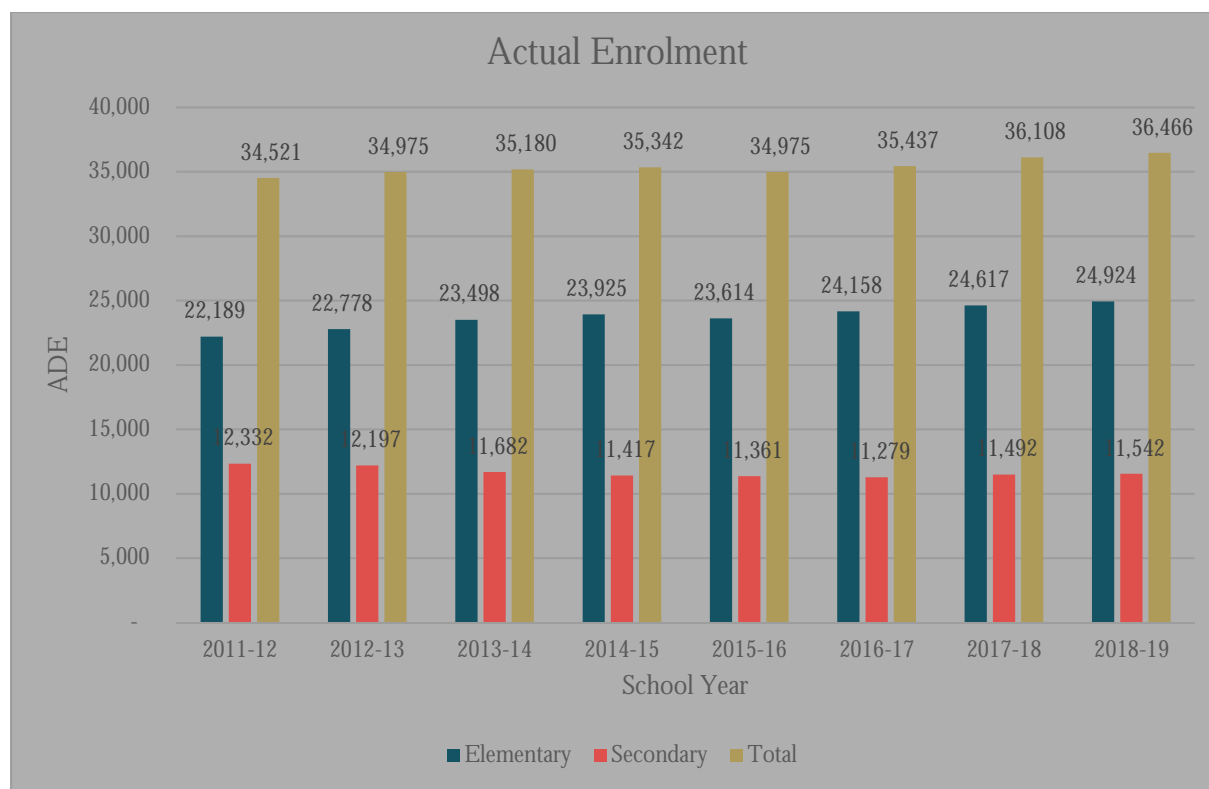
Description	2020-21 Budget (ADE)	2019-20 Budget (ADE)	Increase (Decrease)
JK-SK	4,181	4,273	(92)
Grades 1-3	7,315	7,257	58
Grades 4-8	13,354	13,117	237
Total Pupils of the Board	24,850	24,647	203
Other Pupils	12	19	(7)
Total Elementary Enrolment	24,862	24,666	196

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)	

G Tmlm181 DoQgsBT/8T4 1 Tf11.9773 0 0 198.510805.4.88 T<0.0> Overall Comments26



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

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 fund

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.
-

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.

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.

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 t

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

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

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 recl

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

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 projects (including) 921 (.161 (T eT) .36 (h-5.47 e b pr) -9.16 in) TJ
New4TmRpnIPPlal-5.45(N-.26PPR))926Pfund ed bproj-6(2(ecs))-9.1(n)-.2(ludi)49(Ping I

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 (MCIIT)

- 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

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	


**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

**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**



Well Being and Mental Health Bundle

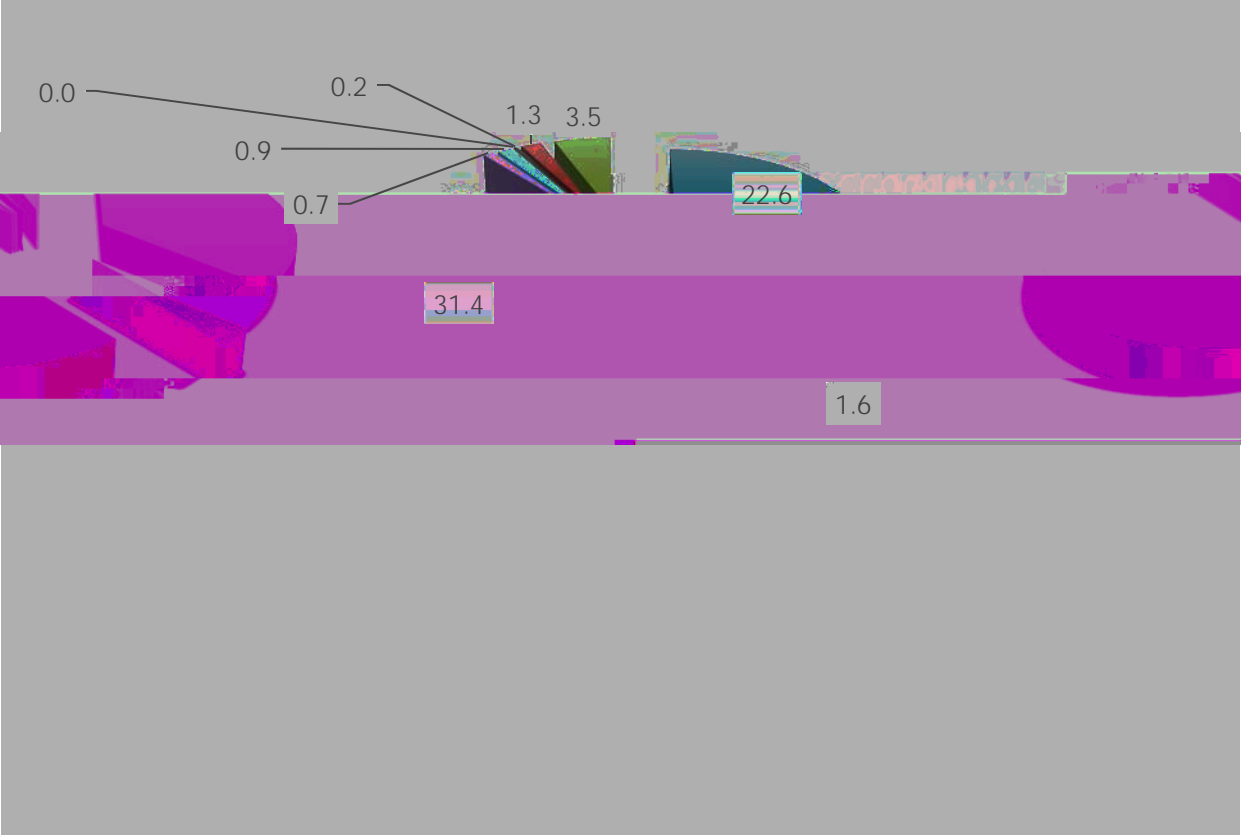
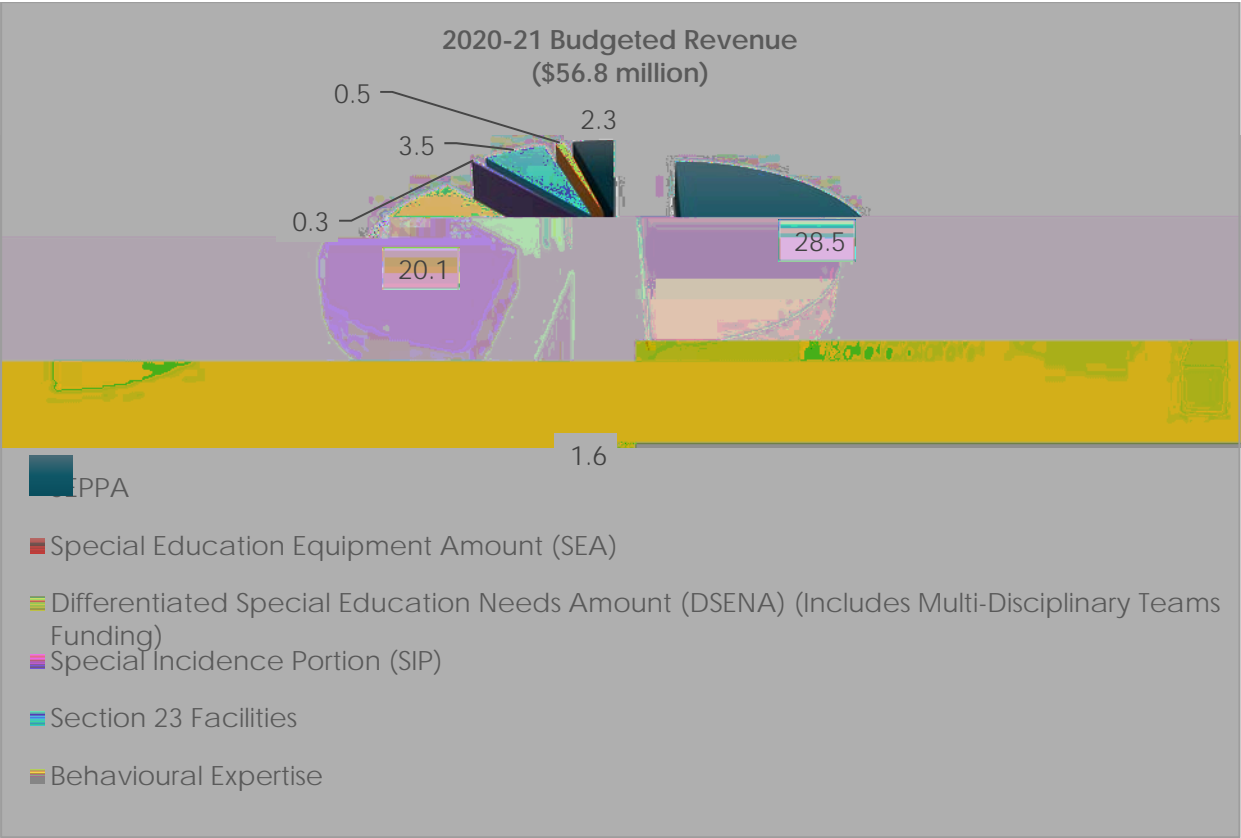
This new PPF funding supports school boards to meet local needs and priorities that promote well-being and mental health, including safe, healthy, inclusive and accepting learning environments. This funding enables school boards to support activities in their improvement and multi-year strategic plans, 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



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.



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 for the Board to have a deficit in the operating budget and a deficit in the capital budget for compliance purposes.

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

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

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

ESTIMATE OF REVENUE and EXPENSES

App		FUNDING ALLOCATION		EXPENSES (Note 1)		(OVER) UNDER ALLOCATION
		2019 - 2020	2020 - 2021	2019 - 2020	2020 - 2021	
	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)
		7,727	1,269,658	1,202,209	1,178,418	91,240
		0,728	1,805,508	1,779,682	1,779,682	25,826
		6,162	72,582,382	101,826,841	97,943,381	(25,360,999)
		2,138	430,522,635	450,996,388	459,796,516	(29,273,881)
		9,375	24,124,038	-	-	24,124,038
		1,513	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**

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	-

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

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

Provided as information:

Balance at Sept. 1, 2020	Additions	Amortization (*see below)	Balance at Aug. 31, 2021
-------------------------------------	------------------	--------------------------------------	-------------------------------------

**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**

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
	Total Textbook, Classroom Supplies and Other Related Classroom		
1	Expenses	14,091,	14, 4

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD

**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
<u>CAPITAL PROJECTS</u>					
<u>BOILER SYSTEM UPGRADES</u>					
	Various Schools	Upgrade boiler rooms	150,000	150,000	
		Sub total Boiler System Upgrades	150,000	150,000	300,000
<u>ELECTRICAL UPGRADES</u>					
	Various Schools	Security and Fire Alarm upgrades	250,000	250,000	
		Sub total Electrical Upgrades	250,000	250,000	500,000
<u>GENERAL PROJECTS</u>					
	Various Schools	Energy Conservation Measures	100,000	200,000	
	Various Schools	Classroom Upgrades	692,936	731,423	
		Sub total General Projects	792,936	931,423	