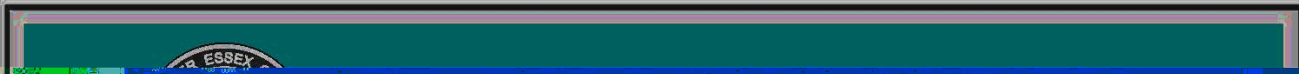




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2017-2018 Budget

Approved June 13, 2017



Introduction to the Study of Psychology

Psychology is the scientific study of behavior and the mind. It seeks to understand the biological, psychological, and environmental factors that influence human thought and action.

The field of psychology is vast and diverse, encompassing areas such as cognitive psychology, developmental psychology, clinical psychology, and social psychology.

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Yours faithfully,
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Introduction

1.1 Trustees

Connie Buckler
Town of Lakeshore, Town of Tecumseh

Julia Burgess
Town of Essex, Town of Kingsville, Town of Harrow

Alan Halberstadt
Windsor Wards 3, 4 and 10

Tom Kilpatrick
Windsor Wards 3, 4 and 10

Ron Le Clair – Vice-Chair
Town of Amherstburg, Town of LaSalle

Cheryl Lovell
Windsor Wards 5, 6, 7 and 8

Kim McKinley - Chair
Windsor Wards 1, 2 and 9

Dr. Jessica Sartori
Windsor Wards 1, 2 and 9

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



Gale Simko-Hatfield
Windsor Wards 5, 6, 7 and 8



Dave Taves
Town of Leamington, Pelee Island



Colton Allen
Student Trustee - City



Elisa Quaggiotto
Student Trustee - County

1.2 Administration

Erin Kelly	Director of Education
Paul Antaya	Superintendent of Human Resources
Todd Awender	Superintendent of Education – Accommodations
Vicki Houston	Superintendent of Education – Student Success and Alternative Education
Dr. Clara Howitt	Superintendent of Education – Program and Professional Learning
John Howitt	Superintendent of Education – Elementary Staffing and Information Technology
Cathy Lynd	Superintendent of Business
Lynn McLaughlin	Superintendent of Education – Special Education
Dr. Sharon Pyke	Superintendent of Education – Health, Operations, Safe Schools and Equity & Inclusion
Dina Salinitri	Superintendent of Education – Secondary Staffing

1.3 Budget Process & Format

The preparation of the 2017-18 budget is the responsibility of Senior Administration. It has been prepared in compliance with applicable legislation, Canadian generally accepted accounting principles (GAAP) established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants (CPA) of Canada as well as internal policies and procedures.

The Budget process generally follows a 6 month timeline as follows:

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

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

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

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

1.4 Budget Risk Areas

Listed below are areas of risk affecting the budget:

- ¾ Enrolment estimates – An enrolment decline in elementary and/or secondary schools will reduce grants.
- ¾ Labour framework – The funding is based on the two-year (2017-19) contract extensions to the 2014-17 central labour agreements:
 - o Salary increases in 2017-18 are funded by an increase in the salary

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employee groups will join the EHLTs in early 2018. The GSN includes a government contribution and stabilization funding amount of \$2.4 million to assist with the enhancements and increased costs of the EHLTs. Benefit costs are expected to increase by \$1.0 million for those groups delayed in transitioning to the EHLTs. During the transition, additional one-time costs may be incurred that are not budgeted. Non-statutory benefits continue to increase (with the exception of Employment Insurance (EI) rates) 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 have increased approximately \$1.2 million to better reflect past actual costs. This is considered a risk given the continuation of the sick and short-term leave program and the potential increase in the number and cost of replacement staff required. Sick leave provisions currently in effect:
 - 11 sick days allocated in 2017-18
 - Any of the 11 sick days allocated in 2016-17 that are not used may be carried over to 2017-18; these carry-over days can only be used for the purposes of topping up the Short Term Leave and Disability Plan (STLDP)
 - A STLDP days (120 days in total) for illness that are being paid at 90% of an employee's annual salary
 - The new provincial agreements provide paid sick days to occasional teachers and ESS staff which presents additional unfunded costs to the Board
- ¾ Special Education expenses exceed the grant by \$3.2 million (\$2.7 million in 2016-17)
- ¾ The funding changes related to the 34-Credit Threshold began in the 2013-14 year. The portion of a pupil's enrolment over the 34-credit threshold is called a "high-credit" and is funded at the Continuing Education rate (which is significantly lower). The 2017-18 budget anticipates that there will be an average daily enrolment (ADE) of 7.0 students (15.6 in 2016-17) funded at this reduced rate.
- ¾ Capital – Aging infrastructure could result in significant unforeseen expenditures.

1.5 Major Policy & Funding Changes and Financial Impact

In early April, the Ministry released their annual memorandum to provide school boards with details surrounding the 2017-18 GSN and its supporting regulations. At this time, our Board was also provided with its allocation of Education Program – Other (EPO) grants which are over and above the GSN. This memorandum presented details on major policy and funding changes.

One of the major changes focuses on enhancements to implement the recently negotiated central agreements effective until August 31, 2019. The 2017-18 GSN reflects investments for the first year of the agreements. Salary increases in 2017-18 are funded by a 1.5% increase in salary benchmarks throughout the GSN for teaching and non-teaching staff (excluding Principals, Vice-Principals and Director of Education). In addition, a funding for a one-time payment in 2017-18 for professional development, equivalent to the amount that would have been generated if the salary benchmarks for staff had been increase by 0.5%. Inflation increases to the base funding for the provincial benefits trusts is provided for in 2017-18 funding.

2017-18 is the final year of a three-year phase in of the School Board Efficiencies and Modernization (SBEM) measures introduced in 2015-16 to encourage the management of underutilized school space. All funding is now generated using the new allocation model introduced in 2015-16. The SBEM measures result in continued changes to top-up funding and benchmarks under the School Facility Operations and Renewal Grant. The new allocation formula introduced in 2015-16 eliminates base top-up funding over a 3 year period with a portion being reinvested in the per pupil cost benchmarks. Also, new requirements have been introduced for a school to qualify for enhanced top-up.



The SBEM measures result in continued changes to top-up funding and benchmarks under the School Facility Operations and Renewal Grant. In the new allocation formula introduced in 2015-16, base top-up funding was eliminated over a 3 year period with a portion reinvested in the per pupil cost benchmarks; 2017-18 is the final year of the transition. 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. An elementary school that is at least 10 km away from the next closest facility (elementary or secondary) will qualify. A secondary school that is at least 20 km away from the next closest secondary school will qualify. Under the new model of funding, only 3 schools qualify for enhanced top-up (Harrow Public School, Pelee Island Public School and Centennial Central Public School). As a result, top-up fu



In 2017-18, the School Foundation Grant (SFG) will provide funding based on a campus definition of a school. A campus being defined as property or properties owned, leased or rented by a school board that are linked by a contiguous property line. In previous years, 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 school locations out of these four (4) qualified for SFG funding in prior years. Each location is now considered its own campus and all qualify for funding. This additional funding of approximately \$337,000 is being phased in over four (4) years. Therefore, only 25% of the additional funding is provided in 2017-18 (\$84,000).



As a result of the labour negotiations, the Ministry established a Local Priorities Fund (LPF) to address a range of priorities including more special education staffing to support children in need, "at-risk" students and adult education. The LPF is to be used to hire teachers and education workers through the creation of new positions or to mitigate against the reduction of positions. LPF funding for the Board in 2017-18 is \$3.76 million. This additional funding is offset directly by an increase in expenses.



The GSN includes a government contribution and stabilization funding amount of \$2.4 million to assist with the enhancements and increased costs of the EHLTs. This additional funding is offset by increased benefits costs throughout 2017-18 budget for all employee groups.



The International Students Program continues to grow in 2017-18. A 52 ADE increase is budgeted compared to the prior year budget resulting in additional revenues of \$616,000.

Total EPO revenue is budgeted to decrease by \$302,000 as detailed

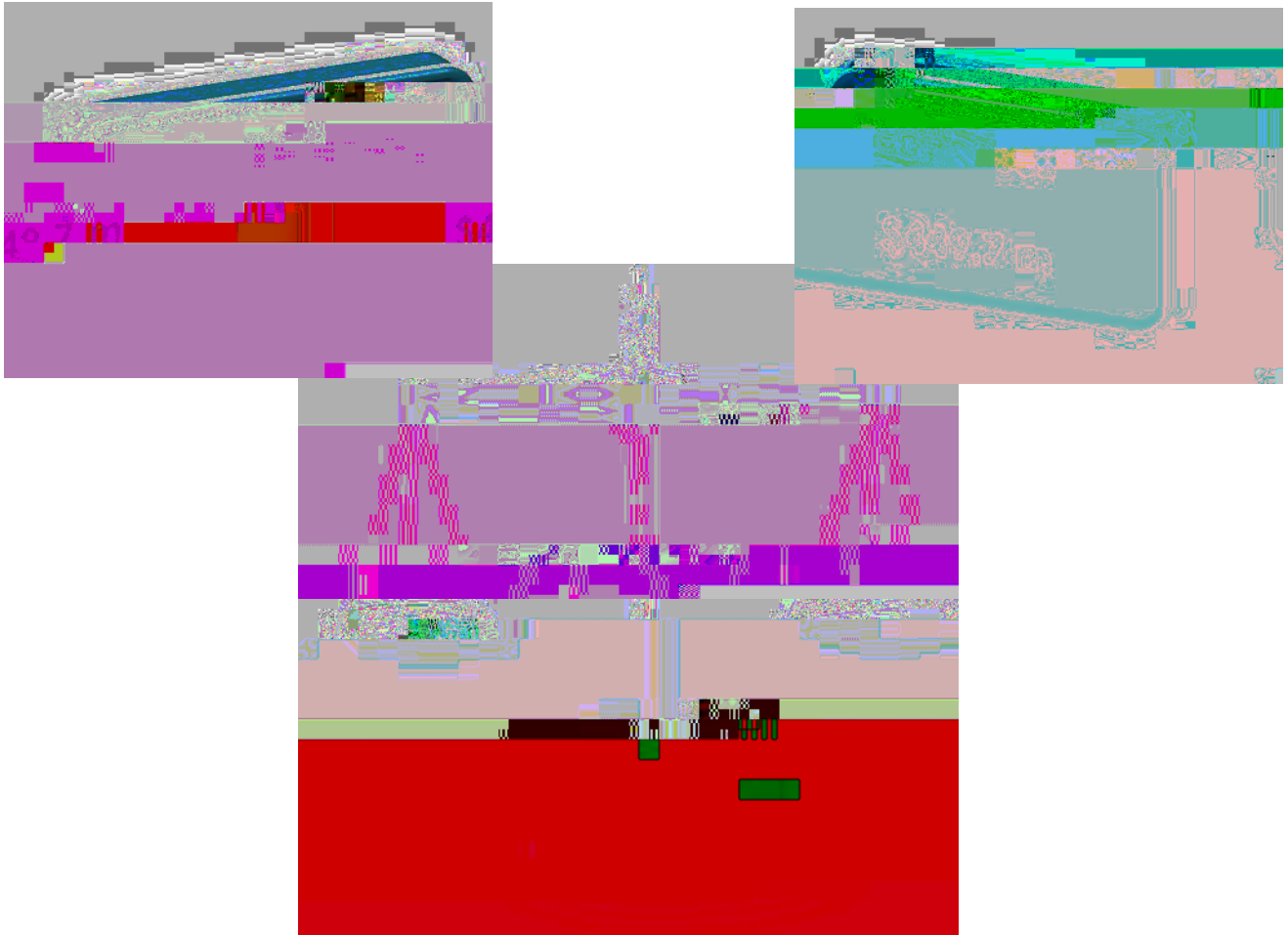
Liability for Retirement Benefits

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 has provided the Board with an additional 6 years to the amortization period for post-retirement benefit liabilities. Prior to this extension, the liability was to be amortized into compliance over a maximum of 10 years. As at August 31, 2016 the liability for post-retirement benefits is approximately \$17.6 million and 6 years of amortization remained. The additional 6 years results in an expense for compliance purposes in the amount of \$1.5 million in each of the next 12 years (instead of \$2.9 million in each of the next 6 years), resulting in a decrease in 2017-18 budgeted costs of \$1.4 million. The projected liability at the end of the 2017-18 year is \$14.6 million and 10 years of amortization remain.

Retirement Gratuity Liability

The retirement gratuity liability of \$20.1 million must be managed within compliance over the Estimated Average Remaining Service Life (EARSL) of the Retirement

Operating Budget
(Appendix 1, 2)



Capital Budget
(Appendix 3)

2.1 Projected Average Daily Enrolment (ADE)

Elementary

Projected enrolment for the grant calculation is 23,931 ADE (23,477 in 2016-17 budget).

Secondary

Projected secondary enrolment for the grant calculation is 11,423 ADE (11,229 in 2016-17 budget) representing an increase of 194.0 ADE. This excludes students over the age of 21 and high credit enrolment.

Overall Comments

The above projected enrolment amounts include 12 (4 in 2016-17) elementary and 82 (38 in 2016-17) secondary VISA students who generate tuition revenue of \$1.1 million (\$500,000 in 2016-17). The secondary projection includes 30 ADE Independent Study pupils (40 ADE in 2016-17). A Ministry enrolment audit in 2015 resulted in a reclassification of certain regular secondary day school ADE to Independent Study ADE.

In elementary, of the 454 ADE increase, 421 ADE is in grades 4 to 8. When

The following chart illustrates the actual enrolment trend over the past 8 school years:

NOTE: ELEMENTARY FIGURES INCLUDE FDK EPO

Projected Enrolment *	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget	2017-18 Budget	Difference 2017-18 vs 2016-17
Elementary	23,129.0	23,647.0	23,503.0	23,477.0	23,931.0	454.0
Secondary (includes high credits, > 21 years and VISA)	11,756.0	**11,390.0	**11,419.0	**11,245.0	**11,430.0	185.0
Total	34,885.0	35,037.0	34,922.0			

2.2 Changes in Revenue Allocation

There were major shifts in grants in 2006-07 that continue for 2017-18. In the past a flex funding allocation was used by the Ministry of Education to include part of the salary increases all across the Board's operations instead of increasing the actual applicable grants. This changed in 2006-07 and all the flex funding was allocated to teachers, principals/vice-principals and school secretary lines, but mainly the classroom teacher line. This resulted in a huge increase in revenue allocated to these lines to address salary benchmarks and a decrease in revenue allocated to other lines. The Board Administration and School Operations budgets are now left with no flex funding to finance those past costs which continue.

2.3

Staff	2017-18	2016-17	Change	Comment
Elementary Teachers	1,462.2	1,433.2	29.0	Increase in enrolment and compliance with class size requirements by school as set out in the Collective Agreement and the Education Act. 11.0 FTE from LPF.
Secondary Teachers	785.3	766.3	19.0	Increase in enrolment. 10.5 FTE additional ESL teachers to align with student needs. 6.7 FTE from LPF. 1.3 FTE increase for International Baccalaureate (IB) coordinators.

2.4 General Cost Increases/Decreases

Generally, the budget reflects holding the expenses for non-salary and benefit items to last year's amount where it is within the Board's power to control the expense. In some cases expenses were adjusted either as an increase or decrease depending on actual expenses projected for 2017-18. The larger variations are noted and explained.

As noted above, salary increases have been budgeted for all employee groups based on new provincial and local agreements. Wage increases of 1.5% are budgeted for all groups with the exception of Principals, Vice-Principals, Supervisory Officers and the Director.

Principal and Vice-Principal grid increases have been budgeted separately based on the 2016 agreement.

Supervisory Officers and the Director continue to be subject to compensation restraints and no increases have been budgeted.

A 0.5% lump sum payment intended for Professional Development is also budgeted for all employee groups with the exception of Principals, Vice-Principals, Supervisory Officers and the Director.

Salary grid movement is effective September 15, 2017.

Operating Expenses



3.1 Classroom Expenses

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).

New two-year extension agreements to the current 2014-17 collective agreements provide teaching staff with a 1.5% grid increase effective September 1, 2017 and a 0.5% one-time lump sum payment based on wages earned in the 2016-17 school year. Also for 2017-18, teachers are eligible for grid movement on September 1, 2017. The combined impact of grid increases, lump sum payments and grid movement for elementary and secondary teachers represents additional cost of \$4.0 million (i.e. average salaries are higher in 2017-18 compared to the prior year).

Funding continues to be provided for expanded benefits for maternity leaves; the minimum benefit period was extended in 2014-15 from 6 to 8 weeks.

An increase of 48.0 FTE teachers (29.0 FTE elementary and 19.0 FTE secondary) is mainly attributable to increased enrolment and additional funding for Local Priorities and represents an increase of \$4.4 million in salaries.

Of the increase in FTE, 30.3 FTE are a result of an increase in enrolment. An additional 17.7 Full Time Equivalent (FTE) teaching positions (11.0 FTE Elementary and 6.7 FTE Secondary) are added as a result of labour negotiations which established a Local Priorities Fund to address a range of priorities. These additional positions are directly funded by the Ministry. Of the 17.7 FTE positions, 9.5 FTE are Special Education related positions.

An increase in benefit costs of \$1.6 million is the result of increased staff and higher salary costs.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$2.4 million expense in 2017-18 (\$2.3 million in 2016-17).

Occasional Teachers (Appendix 1)

Occasional teacher costs have increased approximately \$697,000 to better reflect the actual costs incurred. The Board hopes to be able to decrease this expense in 2017-18 based on expected results from the Board's Attendance Support Program, despite the risk noted above as a result of the ongoing sick leave benefits. Included in the last negotiations, the provincial collective agreements provide occasional teachers with the same short term leave plan as teachers, prorated based on long term assignments. This presents an additional cost to the Board.

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

Total costs in this area have increased by \$4.9 million budget to budget.

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

An increase of 6.0 FTE Early Childhood Educators (ECEs) is a

lump sum payments and grid movement for Education Support Staff (ESS) results in \$735,000 of additional expenses.

\$90,000 is budgeted for additional ITS staff and additional Part-Time School Aides (PTSA) support.

An additional \$400,000 is budgeted for ECE and EA replacement costs.

An increase in benefit costs of \$1.8 million, which includes \$0.2 million of LPF benefits, is the result of increased staff and higher salary costs.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement gratuities) is required and results in a \$102,000 expense in 2017-18 (\$123,000 in 2016-17).

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

Total costs in this area have increased \$0.4 million budget to budget. Some of the notable changes are discussed in this section.

Board Initiatives – \$200,000 has been budgeted for Board Initiatives to be determined by the Director (i.e. further reading intervention initiatives) and an additional \$50,000 has been budgeted for the new International Baccalaureate (IB) program.

Media Centre – An increase of \$93,000 has been budgeted for the Board's share of rental costs of the Civic Centre.

School Information Technology Support (ITS) - \$175,000 has been budgeted for special ITS projects.

School Support – The total school support budget is consistent with the prior year and totals \$1.2 million for 2017-18. \$90,000 has been budgeted for a new reading intervention initiative known as Lexia/Empower. Included in these expenses are enveloped amounts for the following programs: Literacy and Numeracy, Specialist High Skills Major (SHSM) and Ontario Focused Intervention Program (OFIP).

Special Education – Special Equipment Amount (SEA) grants have slightly decreased by approximately \$41,000. The decrease relates to a decrease in the SEA Claim Based Amount offset by a slight increase in the SEA Per Pupil Amount due to higher enrolment. Expenses have been budgeted to equal funding as this funding can only be used for this purpose. The SEA Claim Based Amount provides grants for all SEA costs except for the deductible of \$800 per claim on non-computer based equipment (sensory, hearing support, vision support, personal care support and physical assists support equipment) which is estimated to be \$52,000 (\$64,000 in 2016-17). 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. Included in the Special Education expenses are computers for Learning Support Teachers (LSTs) and specialized equipment for students, over and above the allocation in classroom computers; \$30,000 has been budgeted (\$30,000 in 2016-17). The overall Special Education budget for Textbook,

3.2 Non-classroom Expenses (Appendix 9)

Principals and Vice-Principals

Total salaries are budgeted to decrease by approximately \$53,000. A decrease of 1.0 FTE Secondary Vice-Principal is budgeted which is offset by grid increases for 2017-18.

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, the Superintendent for Student Success, the Superintendent for School Effectiveness Framework and an Administrative Assistant.

For 2017-18, 5.0 FTE Special Assignment Teachers (formerly known as Student Success Coaches) have been reclassified to the consultant line. A decrease of 1.0 FTE Program Secretary is also budgeted. These staffing changes result in an

installation of energy efficient lighting, boilers, roof tops, etc., and EcoSchools is functioning at a high level in the schools and savings are being realized.

In 2010-11 the Ministry introduced an allocation to address the estimated annual cost of temporary accommodation. This approach continues in 2016-17 resulting in funding in the amount of \$630,000 (\$564,000 in 2015-16) allocated to our Board. This

Debt Charges from Renewal

This represents the interest expense for 2017-18 on the debenture for Better Schools Initiative (energy project). The principal payment is a balance sheet item.

3.4 School Facility Renewal (Appendix 13)

Over the 2017-18 and 2018-19 school years, an additional \$80 million has been allocated towards the School Renewal Allocation (SRA). This is an additional \$40 million per school year. For the 2017-18, these funds have been allocated in proportion to a school board's relative share of provincial SRA funding for the 2017-18 school year. This additional 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 received an additional \$683,000 in additional funding investment (\$410,000 Capital and \$273,000 Maintenance).

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 2018, there may be a need to re-prioritize these projects as needs emerge in the spring of 2018.

Consistent with the prior year, there is an allocation of the renewal costs between the operating budget (expense) and the capital budget for 2017-18.

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 (\$6.1 million), only \$1.3 million is permitted to be spent on non-capital or operating expenditures. Since the Board has already dedicated renewal dollars in the amount of \$867,000 to pay for a portion of the principal and interest payments for the Better Places

and Energy projects that were unfunded by the Ministry, only \$454,000 is able to be spent on other operating expenses. Combined with the new maximum thresholds in top-up funding, the Board must plan carefully for these changes and ensure operating expenses are closely monitored and controlled.

Transportation (Appendix 11)

4.1 Grants

To help boards manage increased costs, the Student Transportation Grant is increasing by 2%. This increase,

Other Revenue & Expenses (Appendix 2)

Other revenue is comprised primarily of the following:

- ¾ Ministry of Education (MoE) funding that is outside or separate from the GSN and typically referred to as EPO grants

- ¾ Funding generated within the schools from various activities, referred to as

OSAP, SGC, and by WndASGFs (of 70 children and 18 youth) and 52 other organizations. Other revenue is also generated by the school board through the sale of property and the operation of the school board's own business.

	<p>18 school year is the second and final year of this investment. The funding can be used to hire additional personnel and provide team release time to ensure effective transition to school for students with autism spectrum disorder (ASD) and to strengthen educators' capacity to support students with ASD. Note: \$143,000 was received in 2016-17 after the budget was approved.</p>
Community Use of Schools	<p>Includes an amount of \$98,400 for Outreach Coordinators and \$136,000 for Priority Schools (making the schools available to provide free after-hours access to not-for-profit community groups). Funding is from the MoE and is consistent with the prior year.</p>
Early Years Leads Program	<p>This funding supports a minimum of a 0.5 FTE Early Years Lead position (EY Lead). This position is responsible for the strengthening FDK implementation and programming as outlined in the Ontario Early Years Policy Framework.</p>
Focus on Youth Summer Programs	<p>Funding levels remain consistent with the prior year. The MoE continues to support the partnership between the school board and local community agencies to provide summer programming and employment opportunities for students in urban, high-needs neighbourhoods.</p>
French as a Second Language (FSL)	<p>The Ministry continues to allocate FSL funding to support an enriched school environment in the area of FSL programming. The current year</p>

include employment services to help people in

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.
Technology & Learning Fund	No funding has been announced for 2017-18.
Tuition Fees	Represents fees collected from International Visa

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NOTE: As a result of the education sector labour negotiations, the Ministry agreed to establish a Local Priorities Fund (LPF) to address a range of priorities including more special education staffing to support children in need, "at-risk" students and

million. The remaining **\$13.2 million** represents our total capital deficit at September 1, 2017. The Board makes yearly payments on this capital deficit using in-year grant allocations. For 2017-18, approximately \$2.0 million of funding has been allocated to repay the principal and interest relating to these capital assets (\$1.1 million of GSN operations funding and \$0.9 million of renewal funding).

The Ministry will not permit the Board to use Operating Accumulated Surplus for other capital projects until an amount equivalent to our capital deficit has been internally appropriated. Since the capital deficit exceeds our current Operating Accumulated Surplus and it has not been appropriated, it cannot be used for additional capital purposes.

This budget does not include any allocation for an additional reduction of the capital deficit. This should be a consideration in future budgets.

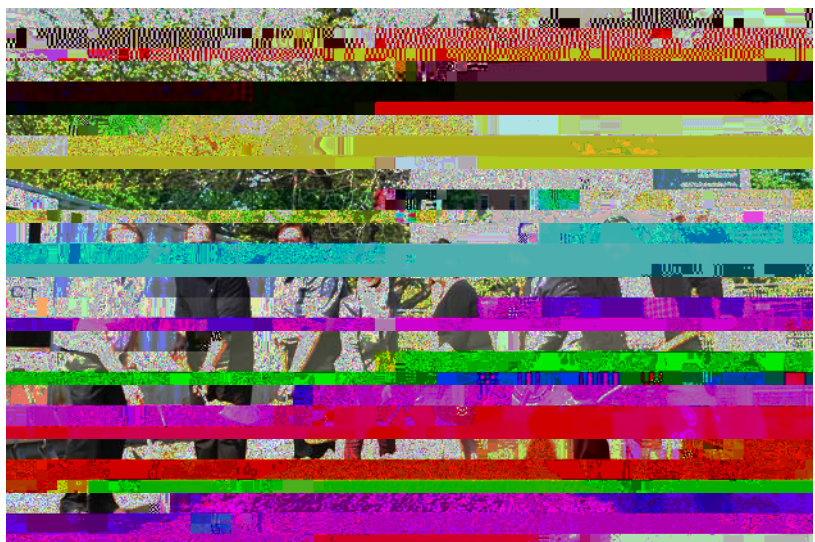
Capital Budget (Appendix 3)

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 2017-18 are fully funded by Ministry of Education grants.

9.1 Construction in Process

This represents the construction costs budgeted to be incurred related to New Giles PS, New North Shore FI, New Kingsville K-12, New Prince Andrew PS and New Dual Campus High School in Amherstburg.



9.2 FDK Sound Attenuation

The Ministry has approved FDK funding to address sound attenuation in FDK rooms. \$2.1 million has been budgeted in 2017-18.

9.3 Greenhouse Gas (GHG) Reduction Fund

In 2017-18, the Board has budgeted \$4.3 million to support the reduction of GHG emissions from facilities. Eligible expenditures under this program will support the replacement, renewal and installation of new energy efficient building components in older elementary schools, secondary schools and administrative buildings. Energy efficient building components include: energy efficient lighting systems, HVAC systems/controls and other pre-defined enhancements to the building envelope.

9.4 Temporary Accommodations

This allocation provides funding to address the estimated annual cost of temporary accommodation in the amount of \$630,000 (\$564,000 in 2016-17). This funding may be used for portable moves, leases, and purchases, as well as for lease costs for permanent instructional space.

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

9.5 Minor Capital (IT)

This represents the budgeted amount for classroom computers (\$1,751,000) and other IT capital items. The classroom computers budget has increased

school renewal needs. SCI funding is allocated to school boards, for schools open and operating in the 2016-17 school year, in proportion to the renewal needs assessed for these facilities during the 2011-2015 cycle of the Ministry's Condition Assessment Program.

In 2017-18, 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 2017-18 is approximately \$20.6 million. This is \$7.9 million higher than the prior year's budget amount (\$12.7 million in 2016-17), however after the budget was approved an additional \$27.3 million was announced (2016-17 total = \$40 million). These funds must be used for expenditures that meet the requirement to be capitalized.

9.7 Short Term Interest on Capital

This represents the short term interest on capital projects not yet permanently financed including New Giles PS, New North Shore FI, New Kingsville K-12, New Prince Andrew PS, New Dual Campus High School in Amherstburg, FDK Sound Attenuation, GHG Reduction and SCI. The short term interest incurred is funded by grants.

10 Appendices

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
 BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018

App		2016 - 2017	2017 - 2018	2016 - 2017	2017 - 2018	(OVER) UNDER ALLOCATION
	<u>GENERAL LEGISLATIVE GRANTS (GLGs) - OPERATING</u>					
	Classroom Expenses					
6	Teachers	231,402,197	243,757,788	228,252,427	238,376,772	5,381,016
	Occasional Teachers	5,256,194	5,507,718	7,595,000	8,292,000	(2,784,282)
	Teacher Assistants, Professionals					
7	/ Other Educational Support Staff	40,984,344	45,259,286	40,037,954	44,985,203	274,083
8	Textbooks, Classroom Supplies					

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
 BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018

ESTIMATE OF REVENUE and EXPENSES

APPROVED

App	FUNDING ALLOCATION		EXPENSES (Note 1)		OVER) UNDER ALLOCATION	
	2016 - 2017	2017 - 2018	2016 - 2017	2017 - 2018		
OTHER REVENUE						
	Adult English as a Second Language (ESL)	700,000	700,000	700,000	700,000	-
	Autism Supports and Training	54,801	53,150	54,801	53,150	-
	Autism: Supporting Transition to the New Ontario Autism Program	-	139,543	-	139,543	-
	Community Use of Schools - Outreach Coordinators	98,400	98,400	98,400	98,400	-
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	Ea					
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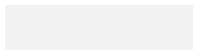
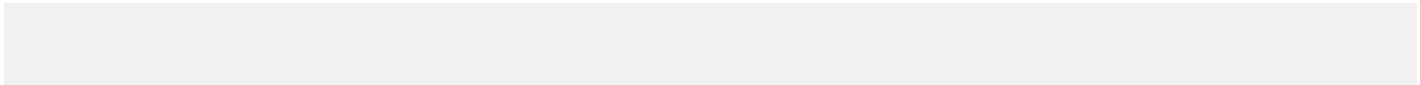
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GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
 BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018

App	CAPITAL EXPENSES	2016 - 2017	2017 - 2018	2016 - 2017	2017 - 2018	(OVER) UNDER
13	Capital Projects - Renewal	4,174,112	4,808,371	4,174,112	4,808,371	-
	Construction in Process - (New Giles PS, New North Shore FI, New Kingsville K-12, New Prince Andrew PS, New Dual Campus High School in Amherstburg)	30,961,964				

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
 BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018

App	Purpose for which the fund was established	Balance at Aug. 31, 2016	Expected use for 2016/17	Balance at Aug. 31, 2017	Expected use for 2017/18	Balance at Aug. 31, 2018
	Operating (formerly Reserve for Working Funds)	16,684,175	(1,471,444)	15,212,731	58,545	15,271,276
	Heritage Grant - Campbell PS	311,948	(9,042)	302,906	(10,000)	292,906
	Internal Capital	420,869	-	420,869	-	420,869



GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018

Provided as information:

Balance at



GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018

TEACHER ASSISTANTS AND PROFESSIONAL AND OTHER EDUCATIONAL SUPPORT STAFF			
App		2016 2017 Approved Budget	2017 2018 Draft Budget
	SALARIES		
	Teacher Assistants/Other	192,436	199,338
	Early Childhood Educators (ECEs)	6,563,263	7,219,902
	Special Education/ Learning Opportunities	20,362,006	22,743,333
	Media Staff	113,306	116,569
	Managing Information for Student Achievement (MISA) Project	270,574	278,849
	Courier	84,255	86,289
	Cafeteria Assistants	154,809	144,889
	Clerical	292,941	300,950
	Tutors in the Classroom (WCCA)	45,000	45,000
	Safe Schools CYW (Turning Point)	36,904	37,374
	School Technician (includes Trevlacs support)	1,428,220	1,490,734
	Diversity, Community Development and Change/our Future Program	350,492	365,864
	Reengagement Attendance Counsellors	267,274	278,536
	Subtotal	30,161,480	33,307,627
	FEES and CONTRACT SERVICES		
	School Aides	1,331,000	1,381,000
	Special Education Bus Aides/Bus Monitors	40,000	40,000
	VON/Respite Care/CHI Interpretation Services etc.	25,000	12,000
	Subtotal	1,396,000	1,433,000
	Total Salaries/ Fees and Contract Services	31,557,480	34,740,627
	BENEFITS	8,357,382	10,142,296
	Amortization of Employee Future Benefits (Compliance Adjustment)	123,092	102,280
1	TOTAL	40,037,954	44,985,203

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018

App	TEXTBOOKS, CLASSROOM SUPPLIES and OTHER RELATED CLASSROOM EXPENSES	2016 2017 Approved Budget	2017 2018 Draft Budget
	Accessibility for Ontarians with Disabilities Act, 2005 (AODA)	6,000	6,000
	Agency Schools	30,000	30,000
	Barriers to Coop Education Transportation	12,600	12,600
	Board Initiatives International students recruitment	50,000	50,000
	Board Initiatives International Baccalaureate (IB)	50,000	100,000
	Board Initiatives Other	r	200,000
	Curriculum and Learning Materials	975,685	1,006,885
	Distance Learning	7,000	7,000
	Diversity Office Supplies	70,000	70,000
	Emergency Response Materials	3,000	3,000
	Indigenous Education Board Action Plan	75,132	75,749
	Furniture and Equipment Library and Guidance	10,000	10,000
	Instructional Equipment Repairs	195,000	195,000
	Instructional Equipment Schools (Replacement)	10,000	8,000
	Inter school Sports	265,900	265,900
	Leadership Development	20,000	20,000
	LOG Pathways to Success Academic	722,000	663,000
	Kilometrage Consultants and Other Educational Support Staff	65,625	77,625
	Media Centre Civic Centre (rent)	54,300	147,000
	Moving of Classroom Furniture	60,000	60,000
	Office and Expenses Program and Special Education	82,550	81,550
	Outdoor Education	299,994	305,063
	Parental Involvement	45,893	46,994
	PASS County	31,500	31,500
	Printing and Postage for Schools	and \$0,,0 Education 1,000	82,000 30,000 30,000

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018

App NONCLASSROOM EXPENSES	2016 2017 Approved Budget	2017 2018
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GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018

App OTHER

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
 BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018

App	MISCELLANEOUS GOVERNMENT GRANTS	2016 2017 Approved Budget	2017 2018 Draft Budget
	Invest(Windsor& Leamington)	153,750	155,272
	LINC(Language Instruction for New Canadians)	295,710	268,964
	Employment Services(Windsor& Leamington)	3,728,154	3,746,696
	Summer Career	20,000	20,000
2	Total	4,197,614	4,190,932

GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD
BUDGET FOR THE FISCAL PERIOD SEPTEMBER 1, 2017 TO AUGUST 31, 2018

App	Location	Description	Elementary	Secondary	Total
<u>CAPITAL PROJECTS</u>					
<u>BOILER SYSTEM UPGRADES</u>					
	Various Schools	Upgrade boiler rooms	150,000	150,000	
		Subtotal Boiler System Upgrades	150,000	150,000	300,000
<u>ELECTRICAL UPGRADES</u>					
	Various Schools	Security and Fire Alarm upgrades	100,000	100,000	
	Various Schools	Hand dryers, exterior and interior lighting	286,020	286,021	
		Subtotal Electrical Upgrades	386,020	386,021	772,041
<u>GENERAL PROJECTS</u>					
	Various Schools	Classroom Upgrades	250,000	500,000	
		Subtotal General Projects	250,000	500,000	750,000
<u>HVAC UPGRADES</u>					
	Various Schools	HVAC and Controls	100,000	100,000	
		Subtotal HVAC Upgrades	100,000	100,000	200,000
<u>PAVING</u>					
	Various Schools	Paving of various areas	300,000	300,000	
		Subtotal Paving	300,000	300,000	600,000
<u>ROOFING</u>					
	Various Schools	Rod Repairs	862,071	500,000	
		Subtotal Roofing	862,071	500,000	1,362,071
<u>STRUCTURAL UPGRADE & OTHER</u>					
	Various Schools	Buys	60,000		
	Various Schools	Accessibility Retrofits	50,000	50,000	
	Various Schools	Door Upgrades Exterior/Interior	50,000	150,000	
	Various Schools	Floor/Ceiling Tiles	264,259	200,000	
		Subtotal Structural Upgrade & Other	424,259	400,000	824,259
3		TOTAL CAPITAL PROJECTS	2,472,350	2,336,021	4,808,371
<u>CAPITAL OPERATING</u>					
<u>GENERAL PROJECTS</u>					
	Various Schools	Consultant Fees	50,000	50,000	
	Various Schools	Painting Various	50,000	37,929	
	Various Schools	School Projects Minor	196,000	70,000	
1		TOTAL CAPITAL OPERATING	296,000	157,929	453,929
		TOTAL CAPITAL PROJECTS and OPERATING	2,768,350	2,493,950	5,262,300
<u>ENERGY PROJECT</u>					
		Write off re energy project Principal	332,437	221,625	554,062
		Write off re energy project Interest	187,570	125,046	312,616
		TOTAL ENERGY PROJECT	520,007	346,671	866,678
		GRAND TOTAL: CAPITAL PROJECTS, OPERATING & ENERGY	3,288,357	2,840,621	6,128,978