



WINDSOR-ESSEX CATHOLIC DISTRICT SCHOOL BOARD

1325 California Avenue
Windsor, ON N9B 3Y6
CHAIRPERSON: Barbara Holland
DIRECTOR OF EDUCATION: Paul A. Picard

Supervised Meeting Date: June 17, 2013
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BOARD REPORT

	Public	<input checked="" type="checkbox"/>	In-Camera	<input type="checkbox"/>
PRESENTED FOR:	Information	<input type="checkbox"/>	Approval	<input checked="" type="checkbox"/>
PRESENTED BY:	Senior Administration			
SUBMITTED BY:	Paul A. Picard, Director of Education Cathy Geml, Associate Director of Education Mario Iatonna, Executive Superintendent of Business Jamie Bumbacco, Executive Superintendent of Human Resources			
SUBJECT:	2013-14 FINAL BUDGET APPROVAL			

RECOMMENDATION:

That the 2013-14 Final Budget Estimates be approved and that administration be directed to submit the Budget Estimates to the Ministry of Education by the June 28, 2013 due date as required.

SYNOPSIS:

This purpose of this report is to recommend approval of the 2013-14 Final Budget Estimates and to receive direction for submission of the Budget Estimates to the Ministry of Education by the June 28, 2013 due date as required.

BACKGROUND COMMENTS:

The 2013-14 Final Draft Budget Estimates were tabled for the Board's review and consideration on May 28, 2013. The draft was tabled at that time for a 2 week period to allow for further stakeholder and broader community consultation on the recommended budget. No additional comments were received during this further consultation period and, as a result, no changes have been made to the previous draft budget. Therefore, it is being recommended that the 2013-14 Final Budget Estimates be approved and that direction be given for submission to the Ministry of Education.

FINANCIAL IMPLICATIONS:

The 2013-14 Final Budget Estimates as presented comply with the requirements under the Education Act that the Board submit a balanced budget to the Ministry of Education prior to each fiscal year.

TIMELINES:

May 28, 2013 2013-14 Final Draft Budget Estimates were tabled for a 2 week review/consultation period.
June 17, 2013 The 2013-14 Final Budget Estimates are to be formally approved.
June 28, 2013 The approved 2013-14 Final Budget Estimates are to be submitted to the Ministry of Education.

APPENDICES:

2013-14 Final Budget Estimates

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	--
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	June 11, 2013
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	June 11, 2013



**WINDSOR-ESSEX CATHOLIC
DISTRICT SCHOOL BOARD**

**2013-14
FINAL
BUDGET
ESTIMATES**

Submitted by:

**Paul A. Picard
Director of Education**

**Mario Iatonna
Executive Superintendent of Business**

**Penny King
Senior Manager of Finance**

June 17, 2013

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INTRODUCTION

The Windsor-Essex Catholic District School Board (WECDSB) continues to achieve positive results in its primary objectives of faith development and student achievement. Faith is incorporated into all facets of the organization for both pupils and staff. This is evidenced by the Christ-centered communities that exist in all of our schools and workplaces. Student performance generally remains at or above the provincial average for standardized EQAO testing. WECDSB students regularly display leadership in both scholastic and other activities throughout their school lives.

The Board also continues to dedicate significant resources to the realization of both of these goals. Faith development is not directly funded through Ministry of Education grants. Therefore, the Board must find efficiencies in other functional areas and re-direct the savings to make faith formation a priority. Student achievement is stressed for all WECDSB children and the Board remains deeply committed to an inclusionary model of education. Being an inclusive Board does require additional funding to be designated for Special Education and WECDSB will again exceed its Ministry grant allocation for Special Education in 2013-14.

The presentation of the 2013-14 Budget herein reinforces the Board's commitment to its two core foundations of faith development and student achievement. The budget builds, for the fifth successive year, on the system priorities in these two key areas that were previously adopted by the Board for the 2009 to 2014 planning period. The overriding objective is to improve on the overall success of the Board's students, which has remained at a high level even with the financial constraints of recent years.

For 2013-14, the Board continues to maintain many of its previous programs and is positioned to consider additional initiatives, including the ongoing move towards improved learning to support its mandate. Due diligence in apportioning increasingly limited resources to fulfill its objectives will remain a critical component of the Board's planning for the school system moving forward into the future.

Based on the above, the 2013-14 Budget is presented in accordance with the requirements of the Education Act that the Board submit a balanced budget prior to the commencement of the upcoming school year.

BACKGROUND

The Board is still faced with the reality of substantial and ongoing declining enrolment since 2003. A further significant decline is projected for the upcoming 2013-14 school year. The Board has taken decisive steps to deal with the disconnect between grant allocations and expenditures resultant from declining enrolment. The 2013-14 Budget continues to move WECDSB towards better alignment of grant revenues with expenditures.

With the Board being under Ministry supervision since August 2012, measures have been implemented to place the Board on sound financial footing. Areas of particular significance are highlighted as follows:

Accommodation Reviews

- Approximately 40% of the schools operated by the Board have a utilization rate below 85% of available floor capacity. Below this level, the Board receives diminished grant funding, which is creating a cost drag on the Board's operations.
- The Board has previously undertaken accommodation reviews to consolidate its existing schools. Further action is contemplated in 2013-14.

Board Administration

- Recent Board administration spending has been well below the Ministry allocation for this category.
- Board administration is planned to be under-spent versus the Ministry allocation again in 2013-14.
- In assessing WECDSB's administration staffing, WECDSB is at the lowest end of school boards with comparable enrolment.
- With respect to school administration staffing, vice-principal administrative staffing has declined by 33% from prior years.

Capital Deficit

- The Board is responsible for a portion of capital debt that had been incurred in previous years, but was not supported by Ministry grants. The Board funds the principal and interest payments on this debt by utilizing a portion of its school renewal grants and by utilizing proceeds of disposition through the future sale of surplus Board properties.
- The unsupported amortization expense of this debt amounts to approximately \$722,000 per year. The Board has already been dedicating a portion of its annual school renewal grant allocation for this purpose in excess of the amount noted by the Ministry. This is

proposed to continue in 2013-14. Future proceeds of property disposition will also be used to accelerate the retirement of this debt.

Operating Deficit

- The 2013-14 Budget as presented reflects an in-year balanced budget and the elimination of the prior years' accumulated deficit by the end of 2013-14.

BUDGET DOCUMENTS

The documents pertaining to the 2013-14 budget have been compiled in the attached appendices. These are described as follows:

APPENDIX A – 2013-14 BUDGET SCHEDULE

- This report was submitted at the public Supervised Delegation meeting on February 26, 2013 and established the timelines for the budget development.

APPENDIX B – 2013-14 BUDGET PRESSURES AND CHALLENGES

- This report was submitted at the public Supervised Delegation meeting on March 26, 2013 and identified the initial budget target based on the parameters under which it was necessary to develop the budget.

APPENDIX C – 2013-14 STAKEHOLDER AND PUBLIC CONSULTATION

- This summary provides details regarding the consultations that have taken place while the Board has been under Ministry of Education supervision.

APPENDIX D – 2013-14 FINAL BUDGET ESTIMATES

- These are the actual budget estimates which are being put forward for consideration by the Ministry Supervisor and which are discussed in greater detail in the next section.

BUDGET ESTIMATES

The budget estimates that have been prepared for 2013-14 are noted in the attached Appendix D. Highlights pertaining to each of the budget documents are provided as follows.

BUDGET SUMMARY

- This table provides an overall summary of expenses and revenues and identifies any surplus or deficit that may be projected at year-end 2013-14.
- Estimated total operating, capital and other revenues are \$245,817,177.
- Estimated total instructional, pupil accommodation and other operating expenses are \$244,523,159.
- There is an accumulated surplus available for compliance at year-end 2013-14 of \$500,372, which is equal to the draw of sinking fund interest that is restricted in the accumulated surplus.
- The proposed budget is in compliance with the requirement contained in the Education Act that the Board must prepare and submit a balanced budget to the Ministry of Education for each school year.

IN-YEAR REVENUES – SUMMARY

- This table contains a listing of all revenues expected to be received by the Board in the 2013-14 fiscal year.
- Estimated total grants for student needs are \$233,552,679 (3.6% reduction from 2012-13).
- Estimated total in-year revenues for compliance with Ministry requirements are \$245,815,177 (2.8% reduction from 2012-13).

IN-YEAR EXPENSES – SUMMARY

- This table reflects a breakdown of 2013-14 proposed expenditures by major categories.
- Estimated total in-year expenses for compliance with Ministry requirements are \$244,523,159 (4.2% reduction from 2012-13).

IN-YEAR EXPENSE DETAIL BY CATEGORY – ELEMENTARY & SECONDARY COMBINED

- This table presents a breakdown of 2013-14 proposed expenditures by major category and by major account.
- When all operating expenses are considered, salaries, wages, benefits and mandatory expenses related to debenture interest and amortization of capital assets make up 89.3% of the Board's estimated 2013-14 budget.

CAPITAL EXPENDITURES – SUMMARY

- This table lists the capital project areas planned for 2013-14.
- Estimated in-year capital expenditures are \$15,227,213 (43.9% increase over 2012-13 primarily due to planned new elementary school construction).
- The commencement in 2011-12 of major capital components of the full day kindergarten program, combined with the introduction of the School Improvement Condition grant to address renewal needs, continues to contribute to the significant increases being experienced in capital expenditures since 2010-11.

SPECIAL EDUCATION

- This table provides the special education budget planned for 2013-14.
- The special education budget is estimated to have a small deficit of \$62,892, which is to be offset by under-spending in other budget areas.

SCHOOL RENEWAL

- This table presents the proposed 2013-14 School Renewal project list.
- The School Renewal allocation for 2013-14 is \$3,129,242 and can be spent on both operating and capital school renewal expenditures.
- An amount of \$1,140,565 is planned for operating expenses and \$1,412,061 for capital expenses, for a total of \$2,552,626.
- A portion of the balance of the allocation has been held as contingency for unidentified projects, with the remaining allocation to be used for capital debt financing costs associated with the Board's unsupported pupil accommodation debt.

SCHOOL CONDITION IMPROVEMENT

- This table presents the proposed School Condition Improvement project list, for the third year of this three year program.
- The School Condition Improvement grant is restricted by legislation to be used only for renewal expenditures that meet the requirement to be capitalized.
- The allocation and planned expenditure for 2013-14 is \$1,701,175.

SUMMARY

The 2013-14 Budget, as is being presented, incorporates the financial direction for the school year announced by the Ministry of Education and key objectives of the Board for 2013-14 moving into the future as follows:

- The Board mission and strategic priorities are reflected in the budget, with focus on faith development and student achievement.
- Classroom programs continue to be fully funded and continue to improve and expand in order to fulfill the mandate for student success.
- Announced funding enhancements have been reflected in the budget.
- Funding constraint measures as mandated by the Ministry have been introduced into specific areas as directed.
- Budget challenges respecting declining enrolment, changing grant revenues, increasing costs, organizational realignment and debt service costs have been recognized in the budget.
- Provisions have been included to adequately fund the Board's commitment for the remaining balance of WECDSB's long term debt.
- It is acknowledged that future surpluses are to be applied to support future debt financing as a first priority.

In conclusion, the 2013-14 Budget has been prepared to be in compliance with the Education Act requirement that the Board submit a balanced budget prior to the commencement of the new school year.



APPENDIX A

2013-14

BUDGET SCHEDULE

BOARD REPORT

**Supervised
Meeting Date:**
February 26, 2013

Public **In-Camera**

PRESENTED FOR: Information Approval

PRESENTED BY: Senior Administration

SUBMITTED BY: Paul A. Picard, Director of Education
Mario Iatonna, Executive Superintendent of Business

SUBJECT: 2013-14 BUDGET SCHEDULE

RECOMMENDATION:

That the Board receive the report on the 2013-14 Budget Schedule as information.

SYNOPSIS:

In order to provide an orderly process for the preparation of the 2013-14 Budget, a proposed schedule has been developed.

BACKGROUND COMMENTS:

The proposed 2013-14 Budget Schedule is outlined in the attached Appendix A. It includes steps for soliciting input from school councils, committees and the general public.

FINANCIAL IMPACT:

Not applicable.

TIMELINES:

Timelines are noted in the attached Appendix A.

APPENDICES:

Appendix A: WECDSB 2013-14 Budget Process

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	February 19, 2013
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	February 19, 2013
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	February 19, 2013

APPENDIX A WECDSB 2013-14 Budget Process

This document is meant to outline the annual budget process, along with general timelines for development of the operating and capital budgets.

Summary: Key Budget Stages and Activities

Step	Key Budget Stage	Key Budget Activity	Deliverable(s)	Responsible for Completion	Approximate Date
1	Plan	Proposed budget timelines developed by Finance and communicated to all departments.	(1) Budget Timeline (2) Presentation at a Delegation Meeting	Finance	Feb 26
2	Forecast	Enrolment forecast prepared by Human Resources and signed off by Executive Council. Forecast of staffing begins.	(1) Enrolment Forecast	Human Resources	Jan 14 – Feb 25 (6 weeks)
3	Forecast	Preliminary funding forecast prepared by Finance. Communication of anticipated budget challenges based on forecast.	(1) Preliminary Funding Forecast (2) Presentation at a Delegation Meeting	Finance	(1) Feb 25 – Mar 7 (2 weeks) (2) Mar 26
4	Budget	Allocation of budget envelopes (salaries/benefits, departments, schools) prepared by Finance.	Preliminary Funding Forecast broken out by envelope with explanations	Finance	Mar 8
5	Budget	Preparation of departmental budgets, central school budget allocations and salary and benefits budget development.	(1) Departmental & School Budgets (2) Preliminary Staff Allocation Forecast (3) Salary & Benefits Budget	(1) All Operating Departments (2) HR (3) Finance	(1) Mar 11 – Mar 28 (3 weeks) (2) Mar 28 (3) Apr 2 - Apr 10 (1 week)

Summary: Key Budget Stages and Activities (Cont'd)

Step	Key Budget Stage	Key Budget Activity	Deliverable(s)	Responsible for Completion	Approximate Date
6	Budget	Budget consolidation prepared by Finance.	Consolidated Draft Budget	Finance	Mar 28 – Apr 11
7	Revise	Update report and draft budget tabled with Ministry Supervisor, including potential alternative program delivery options and/or program reductions. EFIS is populated and updated to reflect GSN announcements.	(1) Draft Budget with pressures and reduction options (2) Presentation at a Delegation Meeting	Finance	(1) Apr 11 (2) Apr 23
8	Revise	Ministry Supervisor review phase including preparation of a short-list of budget prioritization alternatives for community input.	Short-list of budget prioritization alternatives to community	Ministry Supervisor	Apr 23 – May 7 (2 weeks)
9	Revise	Community consultation period.	Feedback	Community and Finance	May 7 – May 21 (2 weeks)
10	Revise	Final draft budget documents revised and tabled. EFIS is updated and refined.	(1) Updated budget documents (2) Draft Final Budget tabled with Ministry Supervisor (3) Report & Presentation at a Delegation Meeting	Finance	(1) May 21 – May 28 (1 week) (2) Jun 11 (3) Jun 11
11	Approve	Final Board deliberations and public consultation.	(1) Budget deliberations & public consultation (2) Approved Budget	Ministry Supervisor and Community	(1) Jun 11 – Jun 24 (2 weeks) (2) Jun 24

Summary: Key Budget Stages and Activities (Cont'd)

Step	Key Budget Stage	Key Budget Activity	Deliverable(s)	Responsible for Completion	Approximate Date
12	Approve	Final Ministry Supervisor approved budget submitted to Ministry of Education through EFIS.	Submitted Budget	Finance	June 28



APPENDIX B

2013-14

BUDGET PRESSURES AND CHALLENGES

Supervised Meeting Date:
 March 26, 2013

BOARD REPORT

Public **In-Camera**
PRESENTED FOR: Information Approval
PRESENTED BY: Senior Administration
SUBMITTED BY: Paul A. Picard, Director of Education
 Mario Iatonna, Executive Superintendent of Business
SUBJECT: **2013-14 BUDGET PRESSURES AND CHALLENGES**

RECOMMENDATION:

That the Board receive the report on 2013-14 Budget Challenges and Pressures as information.

SYNOPSIS:

In order to enhance communication and consultation with the community with respect to the Board’s progress in budget development and in order to bring budget parameters to the attention of the Board early in the budget process, this report identifies the Provincial and local contexts in which the 2013-14 budget is being developed and outlines the pressures and challenges that must be considered in bringing a balanced budget to the Board.

BACKGROUND COMMENTS:

The Board’s strategic plan is key to its sustainability. Just as important to the Board’s long-term sustainability is its budget. In fact, the development of the Board’s annual budget is one of the most strategic, but also the most time consuming and labour intensive functions undertaken by Administration.

The budget is the Board’s fiscal plan that supports the delivery of educational programs and services and is the Board’s strategic plan for the upcoming academic year. It also provides the authority for Administration to spend funds on a variety of programs and services. It is important that the budget be developed in a thoughtful manner and that decisions respecting the expenditure of funds carefully weigh the impacts and benefit to stakeholders across the near and long-term horizons. Further, when developing the budget, both the provincial and local context must be considered.

PROVINCIAL CONTEXT:

The Provincial context must be considered by WECDSB as it proceeds through budget development. Some of the key considerations are as follows:

- The challenging Provincial fiscal outlook that impacted the development of the 2012-13 budget will continue into the 2013-14 budget development process.

- While the focus of the 2012-13 budget discussions centered on the Drummond Commission recommendations, the focus of the 2013-14 budget discussions will centre around the impacts of the on-going implementation of Bill 115 - The Putting Students First Act.
- The Province has three core priorities for Education in Ontario, which need to be considered by WECDSD when developing its budget. These priorities are as follows:
 - High levels of student achievement
 - Reduced gaps in student achievement
 - Increased public confidence in publicly funded education
- Historically, the Ministry of Education's grant announcement has been made in late March following the release of the provincial budget. This year it is expected that the provincial budget will be presented in mid to late April. It is not certain how (if at all) this will impact budget development timelines. In addition, while it is unknown what specific increases or reductions will be announced in 2013-14, it is expected that funding from the Province will not increase significantly in 2013-14.
- Special Education Funding Reform – While the Ministry of Education has been considering a comprehensive review of special education funding for quite some time, the funding model has been revised only slightly in the past.
- Administration and Governance Grant Advisory Group – The Ministry of Education developed a workgroup in the fall of 2010 to undertake a comprehensive review of administrative funding and spending. The goal of the group was to develop a replacement funding model that better reflects key administrative cost drivers and structures. The Ministry was considering introducing a new funding model for school board administration in 2013-14. The Ministry has reduced this funding by 2% in each of the last three years.
- Capital projects are funded through an application and approvals process. Therefore it is uncertain when approval will be received for specific projects.

LOCAL CONTEXT:

Declining Enrolment

A preliminary enrolment forecast has been developed for 2013-14. Enrolment projections were established based on historical data, updated for current developments. The projections are conservative in nature, and have been reviewed and approved by Executive Council for use in 2013-14 budget development. The projected full-time equivalent (FTE) enrolment for 2013-14, with a comparison to 2012-13 is as follows:

	2012-13 Revised Estimates (FTE)	2013-14 Estimates (FTE)	Decline in Enrolment
Elementary Day School (ADE) - funded from GSN	13,123.50	12,469.00	(654.50)
FDK Pilot Schools (ADE) – funded from EPO grant	630.50	755.50	125.00
TOTAL ELEMENTARY PUPILS	13,754.00	13,224.50	(529.50)
Secondary Day School (ADE) < 21 yrs	7903.43	7,450.00	(453.43)
Secondary Day School (ADE) > 21 yrs	254.46	210.00	(44.46)
TOTAL SECONDARY PUPILS	8,157.89	7,660.00	(497.89)
TOTAL ENROLMENT (Pupils of the Board)	21,911.89	20,884.50	(1,027.39)
Other Elementary Pupils (Visa)	7.00	6.00	(1.00)
Other Secondary Pupils (Visa)	21.00	18.00	(3.00)
TOTAL OTHER PUPILS	28.00	24.00	(4.00)

(Note: ADE – Average Daily Enrolment GSN – Grants for Student Needs
EPO – Educational Program, Other FDK – Full Day Kindergarten)

For the purposes of the 2013-14 budget estimates, a decline of 1,027 pupils from the Board's 2012-13 Revised Estimates (or 4.7%) is being projected for overall WECDSB enrolment, bringing total FTE enrolment down to 20,885 pupils from 21,912. It is emphasized that the enrolment decline would have been larger if not for the impact of full day kindergarten (FDK) classes being added in 2013-14, thereby increasing the overall FTE numbers.

Based on the enrolment identified above, Finance has prepared a preliminary funding forecast. As the final Grant for Student Needs (GSN) announcement is not traditionally made until late March, the funding forecast is based on applying the projected enrolment to the current year's (i.e. 2012-13) funding formulas, adjusted for any 2013-14 grant changes known at this time. When the final GSN announcement is made following the release of the provincial budget, Finance will revise the funding forecast and communicate any changes to impacted departments and ultimately to the Board.

The Board's funding is mostly contingent on the GSN, which is in turn largely based on enrolment levels. The projected decline of 1,027 FTE pupils is estimated to result in approximately \$7.6M of reduced grant revenues (based on 2012-13 funding formulas). This funding decrease is comprised of a \$9.3M projected decline in GSN funding offset by an anticipated \$1.7M increase in the FDK EPO (Education Program – Other) grant which funds the additional 0.5 day of full day kindergarten. The FDK EPO grant is increasing with the addition of 10 schools that will begin to offer the full day kindergarten program in 2013-14.

The declining enrolment trend is expected to continue to place significant pressure on the Board's budget in future years. Looking at very preliminary nominal (i.e. head count) enrolment projections in the chart on the following page gives an indication of the magnitude of the dilemma facing the Board.

Grade	2013-14 Projected Nominal Enrolment (i.e. Head Count)
Junior Kindergarten	841
Senior Kindergarten	1,137
1	1,171
2	1,309
3	1,391
4	1,387
5	1,456
6	1,528
7	1,601
8	1,637
9	1,582
10	1,850
11	1,910
12	2,351
NOMINAL ENROLMENT	21,151

Note: Table does not include Secondary Day School > 21 yrs of age.

The Board is projected to graduate 1,510 more students at the end of 2013-14 than the number of students projected to be enrolled in JK during the year. It is evident from the data that the downward trend in enrolment is projected to continue year-over-year. If the projected Junior Kindergarten enrolment for 2013-14 stays fixed for each year into the future and no other factors change, the Board would decline to a nominal enrolment of 11,774 in 2026-27, a drop of 9,377 or 44%.

However, the local economy is still at the earliest stages of a potential recovery. The tenuous nature of world, Ontario and local economies make forecasting the strength and timing of a full recovery very difficult to predict. The Ministry of Education had previously projected that the downward trend in junior kindergarten enrolments would bottom out in approximately 2014-15. The noted economic factors may push this date further into the future, with more significant negative consequences for the Board's enrolment than noted above.

Shortfall from Prior (2010-11) Year:

In 2010-11 the Board reported a total accumulated deficit of \$2.48M. In 2011-12, the Board achieved an in-year surplus of \$190K, reducing the accumulated deficit to \$2.29M. With the decline in enrolment and other pressures facing the Board (described further below) it is expected that balancing the 2013-14 budget will present a challenge which will require necessary restraint measures and a solid financial recovery plan to put the Board on a strong financial footing for the future. Further updates will be provided as new information becomes available.

Pressures:

- **Technology:** Technologies have become tools of learning and necessities to function effectively and efficiently on both the administrative and academic operations of the Board. For the past three years, funding provided through the Classroom Computers per-pupil allocation has been reduced by \$25M, and starting in 2012-13, this constraint was made permanent. Reductions in Ministry funding to support technology continue to add pressure to the Board's operating budget as computer hardware and software quickly become obsolete and must be refreshed to operate properly and maintain overall effectiveness. The end of support for Windows XP in April, 2014 necessitates the need for a hardware refresh of academic desktops. In addition, core network infrastructure challenges that require upgrades to servers and switches will place further strain on the budget. Many of these information technology infrastructure costs are fixed in nature and are increasingly difficult to manage in a declining enrolment environment where the majority of funding is generated on a per-pupil basis.
- **34 Credit Cap:** Last spring the Ministry announced funding changes beginning in the 2013-14 school year for pupils who have crossed the 34 credit threshold. Effective September 2013, when students exceed a limit of 34 successfully earned secondary school credits, those additional credits will no longer be funded at the Day School rate, but rather at the lower, Continuing Education rate. The intent is to encourage students and schools to plan courses appropriately and more effectively use education resources while still allowing students to seek additional or upgraded credits. In 2012-13 the secondary per-pupil funding was \$5,747, while the funding for continuing education students was \$3,344 per pupil. While the full financial impact will not be determined until student enrolment, course selections and credit accumulation are verified in October, 2013, preliminary estimates indicate an overall reduction in Ministry funding could be in the range of \$350,000 to \$500,000.
- **Capital Deficit:** Under prior administrations, the Board undertook the construction of school facilities not fully supported by New Pupil Place revenues. As a result, there is unsupported debt, meaning capital debt that is not supported with grant revenues from the Province to meet principal and interest payments. This debt affects the Board each year in the form of unsupported amortization expense, which is projected to be approximately \$722K per year. The Ministry of Education has previously recommended that the majority of this debt, which relates to pupil places, be funded from the School Renewal Grant, which would commit approximately 21.5% of this grant annually for an estimated 22 years. While Administration is aggressively working to reduce this debt, it continues to crowd out spending that could be used for other priorities.
- **Facilities:** As of the 2012-13 Revised Budget Estimates, the Board had 3,818 surplus pupil spaces or 15% excess capacity in all of its schools. This represents an approximate equivalent of 9 average-sized elementary schools that would have to close for the Board to address this excess capacity. By Ministry standards, 47% of the schools are underutilized, using less than 85% of the available space. Schools which are below the 85% utilization threshold do not generate full School Operations and Renewal grant funding. Therefore, WECDSB is not maximizing the benefit it could be receiving from the allocation, which is causing a budget pressure. Also, as previously noted, a large portion of school renewal is being used for the Board's existing capital deficit, which creates a further budget pressure.

- **Special Education:** WECDSB's inclusive model of Special Education service delivery expresses its commitment to educate each child to the maximum extent appropriate in the classroom he or she attends. It involves bringing the support services to the child rather than moving the child to the services. This model however causes budget pressures as the number of students with special needs continues to increase each year, notwithstanding that overall student enrolment is decreasing significantly. WECDSB's total annual special education expenditures since 2002-03 have increased by \$11.1M or 60% while the annual grant allocation has only increased by \$5.1M or 20%. While the Province has been considering a comprehensive review of special education funding for quite some time, no significant changes are expected for 2013-14. With 97% of the expenses relating to staffing (salaries and benefits), any reduction in this area would require a reduction in staffing.
- **Full-Day Kindergarten:** This program is being funded by the Province outside of the GSN through an EPO grant. For the additional 0.5 day funded through the EPO grant, the Ministry caps the program per pupil funding at a certain level. In 2012-13 this level was 1,196 pupils. With a count of 1,261 actual pupils on October 31, 2012, WECDSB has a total of 65 pupils above the Ministry funding cap, resulting in a funding shortfall of approximately \$353,000. There is a possibility that a similar funding shortfall could occur in 2013-14.
- **Faith Formation:** WECDSB's strategic priorities consist of Faith Formation and Student Achievement. Integrating faith into the curriculum and promoting faith formation of students and staff are critical to fulfilling the mission of Catholic Education and preserving the Catholic identity. This is an area however for which there is no direct funding source to support the costs, and it remains unlikely that the Board will receive direct funding to support this pressure. The Board must carve out funding from other grants or find savings elsewhere to fund this priority.
- **Other:** There have been limited budget increases (if any) over the past few years and each year discretionary expenses have been reviewed to identify decreases where necessary. While Administration continues to review these expenses for further savings, each year it becomes more and more difficult to identify the deeper reductions that are needed to maintain last year's level of educational programs and services. There is constant pressure to maintain the Board's successes with student achievement while staffing, resources and Ministry funding are all being reduced. Each year presents less and less room to absorb pressures. Additionally, the Board has no working reserves. Furthermore, approximately 80% of the total Board budget (or 86% of the Board's operating budget) consists of salaries & benefits, with a significant portion of the remaining expenses either being mandatory (e.g. amortization, debenture interest, contractual fees, etc.) or revenue neutral (e.g. EPO's with corresponding funding sources, etc).

Summary:

All of the above is being provided for the information of the Board at this time. Administration will continue to develop the 2013-14 budget with due consideration to the factors that have been identified.

FINANCIAL IMPACT:

Discussed throughout the report.

TIMELINES:

The detailed 2013-14 budget process, including timelines, has previously been submitted to the Board. A further update report is anticipated to be provided to the Board in late April. The final budget is due for submission to the Ministry of Education by June 30, 2013.

APPENDICES:

N/A.

REPORT REVIEWED BY:

<input type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:
<input type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:
<input type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:



APPENDIX C

2013-14

STAKEHOLDER

AND

PUBLIC

CONSULTATION

APPENDIX C

2013-14 BUDGET STAKEHOLDER AND PUBLIC CONSULTATION

Throughout the 2012-13 school year, the Ministry of Education Supervisor to the Board, Norbert Hartmann, has been undertaking broad-based consultation with stakeholders and the public with respect to the administration and operations of the Windsor-Essex Catholic District School Board. The outcome of this consultation is being reflected in various reports that Mr. Hartmann is producing regarding his findings. These reports are available on the Board's website.

One of these reports, entitled "Ensuring Financial Stability", approved a strategy for the elimination of the Board's accumulated deficit by 2014, the elimination of the capital deficit by 2017, and the ongoing financial success of the Board into the future. The strategies included the elimination of funding for post-65 health, dental, and life insurance benefits; outlined changes required in the Board By-Laws to ensure continued financial stability; and detailed the challenges faced by the Board in its contractual obligations and evolving demographic profile.

Mr. Hartmann has requested from the Director of Education a series of reports outlining options the Board could consider to manage these pressures. He also mandated a public consultation process on the above issues, as well as on strategies for the restoration of public trust and confidence. These reports are to be presented to the Board beginning no later than October 2013 and are to be completed no later than December 2013.

The Director of Education is to develop a proposal for public consultation on the future directions detailed in these reports. The public consultation process which ultimately proceeds is to be completed by no later than January 2014.

As a result of Mr. Hartmann's ongoing consultation with stakeholders, the preparation of the Board's 2013-14 budget has proceeded based on the consultations already completed. Budgets in subsequent years will be informed by the future public consultation which will take place by January 2014.

APPENDIX D

2013-14

FINAL

BUDGET ESTIMATES

**2013-14 BUDGET ESTIMATES**

Budget Summary

	2013-14 Budget Estimates
Revenue	
Operating	\$ 215,267,153
Capital	18,285,526
Other	12,262,498
TOTAL REVENUE	\$ 245,815,177
Expenses	
Instruction	\$ 187,126,533
Other Operating	15,243,591
Pupil Accommodation & Other	42,153,035
TOTAL EXPENSES	\$ 244,523,159
In-Year Surplus/(Deficit)	\$ 1,292,019
Projected Prior Year Accumulated Deficit - Unappropriated	(1,527,325)
Projected Prior Year Accumulated Surplus - Internally Restricted	735,678
PROJECTED ACCUMULATED SURPLUS/(DEFICIT) - August 31, 2014	\$ 500,372
Less: Internally restricted surplus unavailable to balance budget ⁽¹⁾	(500,372)
REVISED TOTAL	\$ -

(1) The Board's projected internally restricted surplus at 2013-14 year-end relates to the following:

Committed Sinking Fund Interest Earned	\$ 500,372
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**2013-14 BUDGET ESTIMATES****In-Year Revenues - Summary**

GRANTS	2012-13 Revised Budget Estimates	2013-14 Budget Estimates
I. Pupil Foundation Grant	\$ 110,656,649	\$ 103,355,677
II. School Foundation Grant	\$ 15,039,279	\$ 14,398,505
III. <u>Special Purpose Grants:</u>		
Special Education	\$ 26,840,825	\$ 25,724,486
Language	4,701,289	4,327,654
Learning Opportunity	4,243,392	3,992,677
Adult Ed., Continuing Education and Summer School	1,291,467	1,070,677
Cost Adjustment & Teacher Qualification and Experience	21,430,928	22,971,850
New Teacher Induction Program (NTIP)	99,997	61,911
Restraint Savings	(89,266)	(89,266)
Transportation	7,884,842	7,684,556
Administration & Governance	5,969,344	5,704,220
School Operations	19,900,354	19,596,685
Community Use of Schools	295,803	289,497
Temporary Accommodation	141,300	117,200
Declining Enrolment Adjustment	2,611,271	3,434,332
First Nation, Métis and Inuit Education Supplemental	174,006	230,939
Safe Schools	637,962	617,350
School Renewal - Operating	2,454,193	1,718,203
FDK - Portable Relocation & Leasing	-	60,000
	\$ 98,587,707	\$ 97,512,971
IV. <u>Debt Servicing Grants:</u>		
Permanent Financing of NPF	\$ 1,612,745	\$ 1,612,745
Amortization of Deferred Capital Contributions	7,900,361	9,042,517
Capital Debt Support Payment - Interest Portion	8,509,751	7,630,264
	\$ 18,022,857	\$ 18,285,526
TOTAL GRANTS FOR STUDENT NEEDS	\$ 242,306,492	\$ 233,552,679
Education Programs - Other (EPO's)	\$ 8,709,812	\$ 10,496,486
Investment Income	\$ 4,000	\$ 4,000.0
Fees & Revenues from Other Sources	\$ 1,773,911	\$ 1,762,012
TOTAL IN-YEAR REVENUES FOR COMPLIANCE	\$ 252,794,215	\$ 245,815,177

**2013-14 BUDGET ESTIMATES****In-Year Expenses - Summary**

EXPENSE CATEGORIES	2012-13 Revised Budget Estimates	2013-14 Budget Estimates
INSTRUCTION		
Classroom Teachers	\$ 133,696,744	\$ 130,352,327
Occasional Teachers	5,652,661	5,430,414
Teacher Assistants / Early Childhood Educators	19,610,495	19,368,014
Textbooks, Supplies, Materials	4,940,424	4,758,500
Computers	760,463	753,963
Professionals, Paraprofessionals & Technicians	6,021,707	5,105,879
Library & Guidance	2,599,493	2,202,278
Staff Development	1,106,243	591,729
Department Heads	586,893	581,135
Principals & Vice-Principals	10,094,758	8,976,344
School Office - Secretarial & Supplies	7,296,119	6,027,361
Coordinators & Consultants	2,689,911	2,632,879
Continuing Education	311,907	320,242
Amortization & Write downs	74,927	25,468
TOTAL INSTRUCTION	\$ 195,442,745	\$ 187,126,533
ADMINISTRATION		
Trustees	\$ 151,859	\$ 151,859
Directors & Supervisory Officers	1,905,554	1,716,710
Board Administration	7,087,802	6,518,911
Amortization & Write downs	9,969	18,058
TOTAL ADMINISTRATION	\$ 9,155,184	\$ 8,405,538
TRANSPORTATION		
Pupil Transportation	\$ 7,165,362	\$ 6,838,053
TOTAL TRANSPORTATION	\$ 7,165,362	\$ 6,838,053
PUPIL ACCOMMODATION		
School Operations & Maintenance	\$ 22,706,110	\$ 21,614,356
School Renewal - operating	1,834,193	1,140,565
Other Pupil Accommodation	8,575,860	7,690,985
Amortization & Write downs	8,537,512	9,721,036
TOTAL PUPIL ACCOMMODATION	\$ 41,653,675	\$ 40,166,942
OTHER		
Other Non-Operating Expense	\$ 1,712,105	\$ 1,712,105
Provision for Contingencies		273,988
TOTAL OTHER	\$ 1,712,105	\$ 1,986,093
TOTAL IN-YEAR EXPENSES FOR COMPLIANCE	\$ 255,129,071	\$ 244,523,159



2013-14 BUDGET ESTIMATES

In-Year Expense Detail by Category - Elementary & Secondary Combined

Expense Categories	Salaries and Wages	Employee Benefits	Staff Development	Supplies & Services	Interest Charges on Capital	Rental Expense	Fees & Contractual Services	Other	Amortization	Total Expenses
INSTRUCTION										
Classroom Teachers	\$ 115,261,094	\$ 15,056,202	\$ -	\$ 35,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,352,327
Supply Teachers	4,951,527	478,887								5,430,414
Teacher Assistants/ECE	15,005,820	4,362,194								19,368,014
Textbooks/Supplies				4,431,644			326,856			4,758,500
Computers				753,963						753,963
(Para)Prof./Technicians	3,760,481	1,250,357		95,041						5,105,879
Library/Guidance	1,978,211	223,973		94						2,202,278
Staff Development	492,422	39,536	59,771							591,729
Department Heads	581,135									581,135
Principals and VPs	7,440,032	1,423,530	106,782	6,000						8,976,344
School Office	4,059,904	1,651,416		316,041						6,027,361
Coord. and Consultants	2,041,328	254,078		324,973			12,500			2,632,879
Continuing Education	291,772	8,770		19,700						320,242
Amortization									25,468	25,468
Instruction Subtotal	\$ 155,863,726	\$ 24,748,943	\$ 166,553	\$ 5,982,487	\$ -	\$ -	\$ 339,356	\$ -	\$ 25,468	\$ 187,126,533
ADMINISTRATION										
Trustees	\$ 106,846	\$ 3,613	\$ 14,400	\$ 18,000	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ 151,859
Director/Supervisory Officers	1,426,996	284,714	5,000							1,716,710
Board Administration	2,811,976	955,619	13,065	681,136		183,800	1,396,792	476,523		6,518,911
Amortization									18,058	18,058
Administration Subtotal	\$ 4,345,818	\$ 1,243,946	\$ 32,465	\$ 699,136	\$ -	\$ 183,800	\$ 1,396,792	\$ 485,523	\$ 18,058	\$ 8,405,538
TRANSPORTATION										
Pupil Transportation	\$ 182,061	\$ 39,364	\$ 2,940	\$ 44,923	\$ -	\$ 39,381	\$ 6,522,902	\$ 6,482	\$ -	\$ 6,838,053
Transportation Subtotal	\$ 182,061	\$ 39,364	\$ 2,940	\$ 44,923	\$ -	\$ 39,381	\$ 6,522,902	\$ 6,482	\$ -	\$ 6,838,053
PUPIL ACCOMMODATION										
School Oper./Maintenance	\$ 10,423,223	\$ 3,755,595	\$ 2,142	\$ 6,593,496	\$ -	\$ 161,400	\$ 676,500	\$ 2,000	\$ -	\$ 21,614,356
School Renewal-Operating					275,000		865,565			1,140,565
Other Pupil Accommodation					7,636,976		54,009			7,690,985
Amortization									9,721,036	9,721,036
Pupil Accommod. Subtotal	\$ 10,423,223	\$ 3,755,595	\$ 2,142	\$ 6,593,496	\$ 7,911,976	\$ 161,400	\$ 1,596,074	\$ 2,000	\$ 9,721,036	\$ 40,166,942
OTHER										
Other Non-Oper. Expenses								1,712,105		1,712,105
Provision for Contingencies										273,988
Subtotal - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,712,105	\$ -	\$ 1,986,093
TOTAL EXPENSES	\$ 170,814,828	\$ 29,787,848	\$ 204,100	\$ 13,320,042	\$ 7,911,976	\$ 384,581	\$ 9,855,124	\$ 2,206,110	\$ 9,764,562	\$ 244,523,159

**2013-14 BUDGET ESTIMATES**

Capital Expenditures - Summary

FUNDING SOURCE	2012-13 Revised Budget Estimates	2013-14 Budget Estimates
Full Day Kindergarten	\$ 5,361,178	\$ 5,347,991
Capital Priority Projects - New Elementary School	500,000	6,575,216
Capital Priority Projects - Land	450,000	-
Retrofitting School Space for Child Care	-	125,770
Minor Tangible Capital Assets	-	65,000
School Renewal - Capital	1,721,001	1,412,061
School Condition Improvement	2,548,825	1,701,175
TOTAL IN-YEAR CAPITAL EXPENDITURES	\$ 10,581,004	\$ 15,227,213



2013-14 BUDGET ESTIMATES

Special Education

EXPENSE CATEGORIES	FTE	2013-14 Budget Estimates
<u>Salaries & Wages</u>		
<i>Classroom Teachers</i>		
ELEMENTARY CLASSROOM TEACHERS	54.3	\$ 4,846,727
SECONDARY CLASSROOM TEACHERS	26.5	2,409,122
	<u>80.8</u>	<u>\$ 7,255,849</u>
<i>Occasional Teachers</i>		
CLASSROOM TEACHER LONG TERM SUPPLY		\$ 107,041
		<u>\$ 107,041</u>
<i>Educational Assistants (E.A.s)</i>		
ELEMENTARY E.A. SALARY (2013-14 FTE = 182.4 x 98%)	178.8	\$ 7,133,728 (1)
ELEMENTARY E.A. SUPPLY		598,211
ELEMENTARY E.A. VACATION PAYOUT		499,361
SECONDARY E.A. SALARY (2013-14 FTE = 85.6 x 98%)	83.9	3,347,848 (1)
SECONDARY E.A. SUPPLY		279,789
SECONDARY E.A. VACATION PAYOUT		234,349
<i>SUB-TOTAL E.A.s (FTE = 268.0 x 98%)</i>	<u>262.6</u>	
ELEMENTARY SIGN LANGUAGE INTERPRETER	6.0	286,638 (2)
ELEMENTARY INTERVENOR	1.0	52,766 (2)
	<u>269.6</u>	<u>\$ 12,432,689</u>
<i>Professionals, Paraprofessionals & Techs</i>		
PSYCHOMETRIST	1.0	\$ 85,257 (2)
HEAD PSYCHOLOGIST	1.0	112,270 (2)
SPEECH PATHOLOGISTS	3.0	230,190 (2)
CHILD & YOUTH WORKERS	7.4	355,209 (3)
PROGRAM SPECIALIST	1.0	71,027 (2)
EDUCATION AUDIOLOGIST	1.0	76,730 (2)
COMPUTER TECHNICIAN (2013-14 FTE = 1.0 x 50%)	0.5	28,383 (4)
	<u>14.9</u>	<u>\$ 959,066</u>
<i>Department Heads</i>		
DEPARTMENT HEAD ALLOWANCE	8.0	\$ 46,067 (6)
	<u>8.0</u>	<u>\$ 46,067</u>
<i>Co-Ordinators</i>		
ELEMENTARY CO-ORDINATORS	3.0	\$ 299,622 (2)
SECONDARY CO-ORDINATORS	1.0	102,562 (2)
CLERICAL & SECRETARIAL (2013-14 FTE = 1.0 x 60%)	0.6	28,715 (4)
	<u>4.6</u>	<u>\$ 430,899</u>
Total Salaries/Wages	369.9	\$ 21,231,611

**2013-14 BUDGET ESTIMATES**

Special Education

EXPENSE CATEGORIES	FTE	2013-14 Budget Estimates
<u>Benefits</u>		
<i>Classroom Teachers</i>		
ELEMENTARY CLASSROOM TEACHER		\$ 536,396
SECONDARY CLASSROOM TEACHER		269,822
		<u>\$ 806,218</u>
<i>Occasional Teachers</i>		
CLASSROOM TEACHER LONG TERM SUPPLY		\$ 4,673
		<u>\$ 4,673</u>
<i>Educational Assistants (E.A.s)</i>		
ELEMENTARY E.A.		\$ 1,976,043
ELEMENTARY E.A. SUPPLY		67,597
ELEMENTARY E.A. VACATION PAYOUT		56,427
SECONDARY E.A.		927,353
SECONDARY E.A. SUPPLY		31,616
SECONDARY E.A. VACATION PAYOUT		26,482
ELEMENTARY SIGN LANGUAGE INTERPRETER		82,265
ELEMENTARY INTERVENOR		15,144
ACCRUED VACATION		30,691
AMORTIZATION OF EFB HEALTH/DENTAL/LIFE INS. LIABILITY OVER 10 YEARS		73,996
EFB HEALTH/DENTAL/LIFE INSURANCE PSAB EXPENSE		296,484
50% PHASE-IN OF PSAB EXPENSE RELATED TO OTHER EFB		61,307
AMORTIZATION OF EFB RETIREMENT GRATUITY LIABILITY OVER EARSL		749
RETIREMENT GRATUITY PSAB EXPENSE		148
		<u>\$ 3,646,302</u>
<i>Professionals, Paraprofessionals & Techs</i>		
PSYCHOMETRIST		\$ 24,469
HEAD PSYCHOLOGIST		32,221
SPEECH PATHOLOGISTS		66,065
CHILD & YOUTH WORKERS		101,945
PROGRAM SPECIALIST		20,243
EDUCATION AUDIOLOGIST		22,022
COMPUTER TECHNICIAN		8,855
		<u>\$ 275,820</u>
<i>Co-ordinators</i>		
ELEMENTARY CO-ORDINATORS		\$ 31,438
SECONDARY CO-ORDINATORS		10,786
CLERICAL & SECRETARIAL		8,959
		<u>\$ 51,183</u>
Total Benefits		<u>\$ 4,784,196</u>



2013-14 BUDGET ESTIMATES

Special Education

EXPENSE CATEGORIES	FTE	2013-14 Budget Estimates
<u>Staff Development</u>		
P.D. - EDUCATIONAL ASSISTANTS		\$ 8,000
P.D. - SUPPLY		8,500
		\$ 16,500
<u>Supplies & Services</u>		
ELEMENTARY SPECIAL ED MATERIAL		\$ 17,000
SECONDARY SPECIAL ED MATERIAL		14,000
ORIENTATION & MOBILITY		3,500
COORDINATOR EXPENSE		20,000
MILEAGE - ELEMENTARY SPEC ED TEACHERS		5,000
MILEAGE - SECONDARY SPEC ED TEACHERS		3,000
MILEAGE - ELEMENTARY CO-ORDINATORS		5,500
MILEAGE - SECONDARY CO-ORDINATORS		4,500
TRAVEL EXPENSE / ALLOWANCE		55,000
FOOD & BEVERAGE		1,000
ELEMENTARY PERSONAL SPECIAL EQUIPMENT		501,760
SECONDARY PERSONAL SPECIAL EQUIPMENT		215,922
		\$ 846,182
<u>Fees & Contractual Services</u>		
ELEMENTARY SPECIAL ED TRANSPORTATION		\$ 4,000
SECONDARY SPECIAL ED TRANSPORTATION		4,000
OTHER CONTRACTUAL SERVICES (MARYVALE)		115,900
		\$ 123,900
Total Special Education Expenditures		\$ 27,002,390
Less: Self-Contained Classes Allocation		(114,264) ⁽⁵⁾
Net Special Education Expenditures (includes SEA & FDK)		\$ 26,888,126
Special Education Allocation		\$ 25,724,486
Add: EPO Funding Under FDK - Special Education Component		1,100,748 ⁽⁷⁾
TOTAL Special Education Funding		\$ 26,825,234
PROJECTED SPECIAL EDUCATION SURPLUS / (DEFICIT)		\$ (62,892)



Special Education

Notes:

- (1) 98% of all Education Assistant hours are charged to Special Education.
- (2) 100% of all Psychometrist, Head Psychologist, Speech Pathologist, Education Audiologist, Program Specialist, Co-ordinators, Sign Language Interpreters and Intervenor hours are charged to Special Education.
- (3) 70% of all system Child & Youth Workers hours, and 20% of all Back on Track Child & Youth Worker hours are charged to Special Education.
- (4) 50% of Computer Technician hours and 60% of Clerical hours are charged to Special Education
- (5) This represents the revenue relating to the foundation and other allocations for Special Education pupils in self-contained classes. The Ministry of Education deducts this amount from the total expenditures to arrive at net Special Education expenditures.
- (6) Total FTE excludes Department Heads.
- (7) Calculated on a per-pupil basis, this amount is allocated for special education programs and/or services in Full Day JK/K. These funds must be spent exclusively for those purposes. Any unspent Full Day JK/K special education funds will be treated as deferred revenue to be used for the restricted purpose of Full Day JK/K special education programs and/or services only.
- (8) PSAB = Public Sector Accounting Board
EFB = Employee Future Benefits
FDK = Full Day Kindergarten
FTE = Full-Time Equivalent

**2013-14 BUDGET ESTIMATES****School Renewal**

SCHOOL	PROJECT DESCRIPTION	2013-14 Budget Estimates
SITE IMPROVEMENTS		
Holy Cross	Drainage Tile - School Yard	\$ 25,000
Various Schools	Playgrounds - Resurfacing Phase 2	100,000
Sub-Total Site Improvements		\$ 125,000
ROOFING		
Queen of Peace	Roof replacement- Section A	\$ 113,500
Sub-Total Roofing		\$ 113,500
FIRE PROTECTION & SECURITY		
St. Bernard (Amherstburg)	Replace fire alarm system	\$ 25,000
St. Louis	Replace fire alarm system	25,000
Holy Names	Security - Phase 1 upgrade	40,000
St. Michael's Adult	Additional cameras	20,000
St. Thomas of Villanova	Security - Phase 2 upgrade	40,000
Cardinal Carter	Security - Phase 2 upgrade	40,000
Various Schools	Swipe Access	20,000
Sub-Total Fire Protection & Security		\$ 210,000
FLOORING		
St. Anne Secondary	Replace dance floor 1 room	\$ 10,000
L.A. Desmarais	Replace floor finishes	79,461
Holy Names Secondary	Replace carpet in auditorium	7,500
Sub-Total Flooring		\$ 96,961
MECHANICAL-HVAC		
St. John	Replace exhaust systems	\$ 15,750
St. Joseph Elementary	Replace exhaust systems	36,750
St. Louis	Replace exhaust systems	52,500
Cardinal Carter	Replace expansion tank	52,500
Stella Maris	Replace terminal & package units - complete building	80,000
St. Thomas of Villanova	Replace HVAC pumps	26,750
St. Thomas of Villanova	Replace terminal & package units - greenhouse	6,300
Sub-Total Mechanical-Plumbing		\$ 270,550
MECHANICAL-PLUMBING		
Christ the King	Renovate washrooms (south)	\$ 50,000
F.J. Brennan	Renovate washrooms	50,000
St. Louis	Renovate washrooms	70,000
Sub-Total Mechanical-Plumbing		\$ 170,000

**2013-14 BUDGET ESTIMATES****School Renewal**

SCHOOL	PROJECT DESCRIPTION	2013-14 Budget Estimates
WINDOWS & DOORS		
St. Thomas of Villanova	Replace exterior windows (stairwell)	\$ 131,250
Cardinal Carter	Replace exterior & interior doors & hardware (keying)	136,500
Queen of Peace	Replace exterior windows	264,600
Sub-Total Windows & Doors		\$ 532,350
TECHNOLOGY RENEWAL		
Various Schools	Wireless network in school sites	\$ 190,000
Various Schools	MTEL Phone system upgrades	110,000
Sub-Total Technology Renewal		\$ 300,000
OTHER		
Various Schools	Address accessibility issues	\$ 40,000
Various Schools	Wall cladding	75,521
St. Louis	Replace wall finishes	36,750
Sub Total Other		\$ 152,271
Provision for Interest on Unsupported Debt		\$ 275,000
Unassigned (To be determined)		306,994
TOTAL PROJECTS		\$ 2,552,626

**2013-14 BUDGET ESTIMATES****School Condition Improvement**

SCHOOL	PROJECT DESCRIPTION	2013-14 Budget Estimates
ROOFING		
St. Michael's (Tuscarora)	Roof Replacement - Phase 1	\$ 220,000
St. Rose	Roof Replacement - Phase 1	415,000
Sub-Total Roofing		\$ 635,000
PAVING		
St. Bernard	New asphalt senior end	\$ 200,000
St. Louis	Re-asphalt playground	350,000
Cardinal Carter	Re-asphalt parking lot	400,000
Sub-Total Roofing		\$ 950,000
UNASSIGNED	To be determined	\$ 116,175
TOTAL PROJECTS		\$ 1,701,175

Operating Spending and Allocation Comparison

2013-14 Estimates

Estimated Spending (Under) / Over Allocation (\$000s)

