



WINDSOR-ESSEX CATHOLIC
DISTRICT SCHOOL BOARD

2012-13

FINAL

BUDGET

ESTIMATES

Submitted by:

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June 25, 2012

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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 2012-13.

The presentation of the 2012-13 Budget herein reinforces the Board's commitment to its two core foundations of faith development and student achievement. The budget builds, for the fourth 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 2012-13, 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 2012-13 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

From a financial perspective, the Board finished 2009-10 with a modest budget surplus. However, WECDSB experienced a \$3.5M in-year deficit in 2010-11 and a \$2.4M accumulated deficit at year-end 2010-11. The projection is for the \$2.4M accumulated deficit to be carried forward into 2012-13.

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 2012-13 school year. The Board took decisive steps in April 2011 to deal with the disconnect between grant allocations and expenditures resultant from declining enrolment. Notwithstanding this action and ongoing restraint measures, WECDSB must continue to move towards better alignment of grant revenues with expenditures.

Subsequent to the announcement of the expenditure reductions in April 2011, concerns were expressed by various stakeholders with respect to the nature and magnitude of the reductions and the lack of consultation before proceeding with the reductions. In order to address these concerns, the Board requested the Ministry of Education to undertake a financial review of the Board. The findings of this review were duly considered in the development of the 2011-12 budget estimates and have continued to be applied to the development of the 2012-13 budget. Specific areas are highlighted as follows:

Capital Deficit

- Discussions with the Ministry in 2008 had determined that the Board would be responsible for a portion of capital debt that had been incurred in previous years, but was not supported by Ministry grants. It was also determined at the time that the Board would fund 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 Ministry review noted that the unsupported amortization expense of this debt over the remaining 23.2 year average service life of the facilities would amount to approximately \$740,000 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 2012-13. Future proceeds of property disposition will also be used to accelerate the retirement of this debt.

Accommodation Reviews

- The Ministry review indicated that 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 taken action in 2011-12 on the Ministry recommendation that accommodation reviews take place to rationalize the Board's underutilized facilities in order to assist in the future with both the Board's operating and capital deficits. Given the timeline for accommodation reviews, savings would not be realized until future years.

Operating Deficit

- The Ministry acknowledged the need in developing the 2011-12 budget for a \$7.4M base reduction and a further \$5M in spending pressures previously identified by the Board (e.g. special education, school operations and maintenance, etc.). In reviewing the \$12.4M in reductions necessary to balance the 2011-12 budget, the Ministry stressed that these pressures should be assessed individually and should only be approved once other budget offsets were identified.
- For 2012-13, a required reduction of \$11.2M was initially identified to guide development of the budget.

Spending vs. Allocations

- The Ministry review arrived at four key areas in which 2010-11 projected expenditures exceeded allocations, including educational assistants, school operations and maintenance, professionals/paraprofessionals and continuing education.
- It was the Ministry's recommendation that these four areas may provide opportunities for reductions. All of these, with the exception of continuing education, are still exceeding allocations in 2012-13 even with the reductions that have been included in the budget.

Board Administration

- The Ministry confirmed Board administration spending when compared against the Ministry allocation to be as follows:

2010-11 Under-spending = \$0.4M
2011-12 Under-spending = \$0.5M

- Board administration under-spending in 2012-13 will again be \$0.5M.
- Furthermore, the Ministry indicated that "Criticism that board administration staff was growing in numbers and receiving pay increases at a time when major staffing reductions were being proposed appears to be unfounded."
- In assessing WECDSB's administration staffing, WECDSB was found to be at the lowest end of school boards with comparable enrolment.
- With respect to school administration staffing, it was confirmed that vice-principal administrative staffing has declined from prior years.

BUDGET DOCUMENTS

The documents pertaining to the 2012-13 budget have been compiled in the attached appendices. These are described as follows:

APPENDIX A – 2012-13 BUDGET SCHEDULE

- This report was submitted to the Board on February 28, 2012 and established the timelines for the budget development.
- The budget process that was developed included various stages for trustee review and for community consultation.

APPENDIX B – 2012-13 BUDGET PRESSURES AND CHALLENGES

- This report was submitted to the Board on March 27, 2012 identified the initial budget target based on the parameters under which it was necessary to develop the budget.

APPENDIX C – 2012-13 STAKEHOLDER AND PUBLIC CONSULTATION

- This package was issued on May 9, 2012 for community input.
- The package included a detailed list of proposed reductions and additions to the budget.
- A total of 30 survey forms were completed and received, with all of the forms provided to the trustees and senior administration for review and consideration in developing the budget estimates.

APPENDIX D – 2012-13 BUDGET REDUCTIONS BUILT INTO BUDGET

- This is the original list of reductions issued for public consultation with an additional column showing those reductions which have been included in the budget estimates.

APPENDIX E – 2012-13 BUDGET ADDITIONS BUILT INTO BUDGET

- This is the original list of additions issued for public consultation with an additional column showing those additions which have been included in the budget estimates.

APPENDIX F – 2012-13 FINAL BUDGET ESTIMATES

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

BUDGET ESTIMATES

The budget estimates that have been prepared for 2012-13 are noted in the attached Appendix F. 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 2012-13.
- Estimated total operating, capital and other revenues are \$252,649,301.
- Estimated total instructional, pupil accommodation and other operating expenses are \$249,386,779.
- There is no projected accumulated surplus or deficit available for compliance at year-end 2012-13.
- 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 2012-13 fiscal year.
- Estimated total grants for student needs are \$242,547,457 (2.5% reduction from 2011-12).
- Estimated total in-year revenues for compliance with Ministry requirements are \$252,649,301 (0.9% reduction from 2011-12).

IN-YEAR EXPENSES – SUMMARY

- This table reflects a breakdown of 2012-13 proposed expenditures by major categories.
- Estimated total in-year expenses for compliance with Ministry requirements are \$249,386,779 (1.3% reduction from 2011-12).

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

- This table presents a breakdown of 2012-13 proposed expenditures by major category and by major account.
- When all operating expenses are considered, salaries, wages, benefits and staff development make up 82.4% of the Board's estimated 2012-13 budget.

- A further 7.7% of spending is dedicated to mandatory expenses related to debenture interest and amortization of capital assets.

CAPITAL EXPENDITURES – SUMMARY

- This table lists the capital project areas planned for 2012-13.
- Estimated in-year capital expenditures are \$15,974,036 (21% increase over 2011-12).
- 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 2012-13.
- The special education budget is estimated to have a deficit of \$119,654, which is to be offset by under-spending in other budget areas.

PUPIL TRANSPORTATION

- This table identifies WECDSB's share of expenses for services provided by the Transportation Consortium.
- Estimated total transportation expenditures are \$7,330,604.

SUMMARY

The 2012-13 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 2012-13 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.
- Additional funding related to the final measures to be implemented out of the 2008-12 Provincial Framework Agreements with employee groups has been included in the budget, as it has in recent years.
- Announced funding enhancements to support new Ministry initiatives have been inserted into the budget.
- Funding constraint measures as mandated by the Ministry have been introduced into specific areas as directed, including no salary increases and no movement on any salary grids.
- Future funding constraints as communicated by the Ministry have been considered in the 2012-13 Budget development.
- 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, followed by the reinstatement of School Renewal funding.

In conclusion, the 2012-13 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

2012-13

BUDGET SCHEDULE

BOARD REPORT

Meeting Date:
February 28, 2012

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: **2012-13 BUDGET SCHEDULE**

RECOMMENDATION:

That the Board receive the report on the 2012-13 Budget Schedule as information.

SYNOPSIS:

In order to provide an orderly process for the preparation of the 2012-13 Budget, a proposed schedule has been developed.

BACKGROUND COMMENTS:

The proposed 2012-13 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: WECD SB 2012-13 Budget Process

REPORT REVIEWED BY:

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

APPENDIX A WECDSB 2012-13 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) Report to Board	Finance	Feb 28
2	Plan	Strategic classification of budget items.	(1) BDT with each account classified.	All Operating Departments	Feb 29 - Mar 9 (8 days)
3	Plan	Strategic prioritization of budget items to establish a list of trade-off items for Budget discussions. Consultation and review from Executive Council over trade-off items.	(1) BDT with discretionary items prioritized.	All Operating Departments	Feb 29 - Mar 9 (8 days)
4	Plan	Formal budget prioritization plan prepared by Finance.	(1) Budget Prioritization Plan	Finance	Mar 12 - Mar 16 (1 week)
5	Forecast	Enrolment forecast prepared by Human Resources and signed off by Executive Council. Forecast of staffing begins.	(1) Enrolment Forecast	Human Resources	Jan 9 – Feb 21 (6 weeks)

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

Step	Key Budget Stage	Key Budget Activity	Deliverable(s)	Responsible for Completion	Approximate Date
6	Forecast	Preliminary funding forecast prepared by Finance. Communication of anticipated budget challenges based on forecast.	(1) Preliminary Funding Forecast (2) Report to Board	Finance	(1) Feb 21 - Mar 8 (3 weeks) (2) Mar 27
7	Budget	Allocation of budget envelopes (salaries/benefits, departments, schools) prepared by Finance.	Preliminary Funding Forecast broken out by envelope with explanations	Finance	Mar 9
8	Budget	Preparation of departmental budgets (all departments), school budgets and salary and benefits budget development.	(1) Departmental & School Budgets (2) Preliminary Staff Allocation Forecast (3) Salary & Benefits Budget	(1) All Operating Depts. (2) HR (3) Finance	(1) Mar 12-Mar 30 (3 weeks) (2) Mar 30 (3) Mar 30-Apr 11 (1 week)
9	Budget	Budget consolidation and listing of prioritization alternatives prepared by Finance. Staff allocation is conducted.	Consolidated Draft Budget with listing of prioritized alternatives	Finance	Mar 30 – Apr 12
10	Revise	Update report, draft budget and listing of prioritization alternatives tabled with Trustees, 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) Report to Board	Finance	(1) Apr 12 (2) Apr 24
11	Revise	Trustee review phase including preparation of a short-list of budget prioritization alternatives for community input.	Short-list of budget prioritization alternatives to community	Trustees	Apr 24 – May 8 (2 weeks)

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

Step	Key Budget Stage	Key Budget Activity	Deliverable(s)	Responsible for Completion	Approximate Date
12	Revise	Community consultation period.	Feedback	Community and Finance	May 8 – May 22 (2 weeks)
13	Revise	Final draft budget documents revised and tabled. EFIS is updated and refined.	(1) Updated budget documents (2) Draft Final Budget tabled with Trustees (3) Report & Presentation to Board	Finance	(1) May 22-May 29 (1 week) (2) Jun 12 (3) Jun 12
14	Approve	Final Trustee deliberations and public consultation.	(1) Budget deliberations & public consultation (2) Approved Budget	Trustees and Community	(1) Jun 12-Jun 25 (2 weeks) (2) Jun 25
15	Approve	Final Board approved budget submitted to Ministry of Education through EFIS.	Submitted Budget	Finance	June 29

APPENDIX B

2012-13

BUDGET PRESSURES

AND

CHALLENGES

BOARD REPORT

Meeting Date: March 27, 2012
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	Public	<input checked="" type="checkbox"/>	In-Camera	<input type="checkbox"/>
PRESENTED FOR:	Information	<input checked="" type="checkbox"/>	Approval	<input type="checkbox"/>

PRESENTED BY: Senior Administration

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

SUBJECT: **2012-13 BUDGET PRESSURES AND CHALLENGES**

RECOMMENDATION:

That the Board receive the report on 2012-13 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 2012-13 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 Trustee'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:

- Provincial Deficit - \$16.7B in 2010-11.

- Drummond Commission – Recommendations have been made, but it is unknown which of these recommendations will be considered in the 2012-13 Provincial budget.
- The Ministry of Education’s grant announcement is typically made in late March. It is unknown what specific increases or reductions will be announced.
- Special Education Funding Reform – The Ministry of Education has been considering a comprehensive review of special education funding for quite some time. Also, with the expansion of Full-Day Kindergarten in 2012-13, there will be additional budget pressures on Special Education to accommodate students with special needs.
- Administration and Governance Grant Workgroup – The Ministry of Education has developed a workgroup to undertake a comprehensive review of administrative funding and spending. The results may affect the 2012-13 allocation. The Ministry has reduced this funding by 2% in each of the last two years.
- Provincial Discussion Table (PDT) Agreements expire August 31, 2012.
- The Capital Funding model continues to remain somewhat ad hoc creating uncertainty regarding the basis for distribution of competing capital funds by the Province.

Local Context:

A preliminary budget outlook has been developed for 2012-13. The table below summarizes the projected fiscal challenges for the upcoming academic year:

Preliminary Forecast	2012-13 (\$Millions)
Shortfall from prior (2010-11) and current (2011-12) years	2.8
Structural deficit	3.5
Grant changes due to declining enrolment	4.2
Vacation Accrual phase-in	0.7
TOTAL REDUCTIONS REQUIRED	11.2

It should be noted that this forecast does not include other spending pressures historically faced by the Board (such as Special Education, School Operations and Maintenance, etc.) which will be discussed later in this report.

Shortfall from Prior (2010-11) and Current (2011-12) Years:

In 2010-11 the Board reported a total accumulated deficit of \$2.4M. Further, at its meeting of February 28, 2012, Administration advised that this accumulated deficit is projected to grow to \$2.8M at 2011-12 year-end. To be compliant with the provisions of the Education Act, the Board is not allowed to have an in-year deficit (within 1%) unless a plan to balance the budget is submitted to the Minister of Education. Administration is in discussion with the Ministry of Education in this regard. However, the general plan is that the \$2.8M projected deficit will have to be largely addressed in the 2012-13 budget.

Structural Deficit:

In 2010-11, the Board incurred an in-year deficit of \$3.5M. This value does not consider previous years' surpluses or deficits, but looks only at the 2010-11 fiscal year and the excess of expenses incurred over the revenues received in that year. When analyzing an in-year deficit, the Board needs to consider which components of that deficit are non-permanent, and which are permanent or structural.

When reviewing the events of 2010-11, there were no significant "one-time" activities or situations that contributed to the \$3.5M deficit, such as an unforeseen major repair to a school which would not be expected to recur in the future. Therefore, the entire \$3.5M should be considered permanent or structural in nature and representative of the underlying fiscal situation facing the Board, which, in absence of any action, will have an effect on the Board's budget in the next school year.

Grant Changes Due to Declining Enrolment:

The Human Resources Department is responsible for establishing the following year's enrolment projections 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 2012-13 budget development. The projected full-time equivalent (FTE) enrolment for 2012-13 is as follows:

2012-13 Estimates (Full-Time Equivalent)	
Elementary Day School (ADE)	13,095.50
FDK Pilot Schools (ADE)	516.00
Other Pupils (Visa)	7.00
TOTAL ELEMENTARY PUPILS	13,618.50
Secondary Day School (ADE) < 21 yrs	7,965.00
Secondary Day School (ADE) > 21 yrs	250.00
Other Pupils (Visa)	16.00
TOTAL SECONDARY PUPILS	8,231.00
TOTAL ENROLMENT	21,849.50

For the purposes of the 2012-13 budget estimates, a decline of 608 pupils from the Board's 2011-12 Revised Estimates (or 2.8%) is being projected for overall WECDSB enrolment, bringing total FTE enrolment down to 21,850 pupils from 22,458. It is emphasized that the enrolment decline would have been larger if not for the impact of full day kindergarten classes being added in 2012-13, 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 made until late March, the funding forecast is based on applying the projected enrolment to the current year's (i.e. 2011-12) funding formulas. A comparison of the funding forecast to the 2011-12 budget

has been conducted to inform the anticipated budget challenges for the Board during the upcoming academic year. When the final GSN announcement is made in late March, Finance will revise the funding forecast and budget allocations 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 mostly based on enrolment levels. The projected decline of 608 FTE pupils is estimated to result in approximately \$4.2M of reduced grant revenues (based on 2011-12 funding formulas).

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 gives an indication of the magnitude of the dilemma facing the Board.

Grade	2012-13 Projected Nominal Enrolment (i.e. Head Count)
Junior Kindergarten	1,000
Senior Kindergarten	1,141
1	1,294
2	1,377
3	1,403
4	1,453
5	1,539
6	1,621
7	1,637
8	1,701
9	1,821
10	1,850
11	1,928
12	2,231
NOMINAL ENROLMENT	21,996

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

The Board is projected to graduate 1,231 more students at the end of 2012-13 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 2012-13 stays fixed for each year into the future and no other factors change, the Board would decline to a nominal enrolment of 14,000 in 2025-26, a drop of 7,996 or 36%.

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.

Vacation Accrual Phase-In:

Vacation accruals represent the cost of unpaid vacation for all employees. The accrual amount represents the dollar amount that would be paid to all staff with unused vacation if everyone left the employment of the Board at the same time. In the past, the difference between the accrual and the actual cash paid was excluded when determining whether a Board was in compliance with the balanced budget provisions of the Education Act.

Starting in 2011-12, vacation accruals are no longer excluded from compliance. The Ministry of Education's position is that these accruals are determined by the Board's vacation policy and, in 2011-12, 50% of the opening accumulated deficit related to the unfunded vacation accrual was considered in determining compliance. WECDSB's opening accumulated deficit for unfunded vacation was \$1.4M, and therefore 50% or \$700K was included when calculating compliance. In 2012-13, the remaining 50% must be addressed.

Pressures:

Earlier in this report, it was noted that the preliminary budget outlook did not consider other spending pressures faced by the Board. Below are some of those pressures:

- **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 24% 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 2011-12 Revised Budget Estimates, the Board had 3,727 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, 46% 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. WECDSB's total annual special education expenditures since 2002-03 have increased by \$11.4M or 60% while the annual grant allocation has only increased by \$6.7M or 30%. While the Province has been considering a comprehensive review of special education funding for quite some time, no significant changes are expected for 2012-13. With 95% 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 (Education Program – Other). In 2011-12, WECDSB is being funded for 20 full day kindergarten classes, while the Board actually has 27 classes, resulting in a budget pressure in the current year. This pressure is projected to continue into 2012-13, with 48 full day kindergarten classes funded, while operating 54. Notwithstanding the original indication from the Ministry of Education that this program would be fully funded by 2014-15, there exists the possibility that implementation may be delayed by the Province as a cost savings measure.
- **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.
- **School Budgets:** The primary basis of allocating funds to school budgets is enrolment. With enrolment continuing to decline and the overall Board deficit increasing, there have been less funds available to provide to the schools in recent years. In addition, the Ministry released the "Fees for Learning Materials and Activities Guidelines" which reduced the ability of schools to charge fees for certain activities. Also, the Ministry of Education's Policy/Program Memorandum No. 150, "School Food and Beverage Policy", restricts the types of foods that can be sold in secondary school cafeterias, which has resulted in a reduction in overall cafeteria sales and associated commissions received by the schools.
- **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 82% of the total Board budget (or 88% 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 2012-13 budget with due consideration to the factors that have been identified.

FINANCIAL IMPACT:

Discussed throughout the report.

TIMELINES:

The detailed 2012-13 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, 2012.

APPENDICES:

N/A.

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	March 19, 2012
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	March 21, 2012
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	March 21, 2012

APPENDIX C

2012-13

STAKEHOLDER

AND

PUBLIC

CONSULTATION

2012-13 BUDGET STAKEHOLDER AND PUBLIC CONSULTATION

2012-13 Budget Process

The Windsor-Essex Catholic District School Board (WECDSB) is required under the Ontario Education Act to submit a balanced budget to the Ministry of Education by the end of June each year. For the 2012-13 Budget year, WECDSB commenced its budget development process in February 2012 with the establishment and communication of the budget timelines to the Board. A summary of the 2012-13 Budget process is provided in the attached Appendix A and includes key budget stages and activities.

2012-13 Budget Pressures And Challenges

In accordance with Step 6 of the appended budget process, administration submitted a report to the Board of Trustees at its meeting held on March 27, 2012. The report is provided in the attached Appendix B and details background information with respect to Provincial and local contexts, a preliminary forecast of the budget target, an initial enrolment projection and a listing of budget pressures facing the Board in the coming school year.

2012-13 Budget Consultation

With the communication of the budget target to the Board on March 27, 2012 and with the announcement by the Province of the 2012-13 Grants for Student Needs on March 29, 2012, the budget process transitioned to detailed budget preparation. Critical to this phase of the process is the establishment of a short-list of budget prioritization alternatives for community input. Both potential reductions and additions have been considered and these are provided in two tables in the attached Appendix C and D, respectively.

The input of all stakeholders and the broader community is welcomed and encouraged with respect to the 2012-13 Budget information contained in this package. A survey form has been included in the attached Appendix E which can be completed and submitted as follows:

**By Mail: Attention: Executive Superintendent of Business
Windsor-Essex Catholic District School Board
1325 California Avenue
Windsor, Ontario N9B 3Y6**

By Fax: 519-985-2928

By Email: suptbusiness@wecdsb.on.ca

Surveys received by May 22, 2012 will be considered in developing the final draft budget for submission to the Board of Trustees on June 12, 2012.

Further information or clarification can be requested by calling the office of the Executive Superintendent of Business at 519-253-2481.

APPENDIX A
WECDSB 2012-13 BUDGET PROCESS

Refer to Appendix A in main 2012-13 Final Budget Estimates Report.

APPENDIX B
2012-13 BUDGET PRESSURES AND CHALLENGES

Refer to Appendix B in main 2012-13 Final Budget Estimates Report.

APPENDIX C

Windsor-Essex Catholic District School Board 2012-13 Potential Budget Reductions

No.	Envelope	Description	Amount (\$)
R1	Classroom Teachers	Reduction of 58 FTE personnel, consisting of Elementary, Secondary, Elementary Learning Support Services, Specialty, Music, French Second Language and English Second Language Teachers, due to enrolment decline and to address deficit reduction.	4,947,000
R2	Supply Teachers	No reductions identified.	0
R3	Education Assistants/ Early Childhood Educators	Reductions pertaining to this envelope have been shown under Special Education.	0
R4	Textbooks/Supplies	No reductions identified.	0
R5	Computers	Required adjustment in accounting for computer purchases consistent with Ministry of Education guidelines.	178,000
R6	Professionals/ Para-Professionals & Technical	Reduction of 14 FTE personnel, consisting of Information Technology staff and Social Workers, due to enrolment decline and to better align program and service delivery with the Board's overall available funding allocation.	632,000
R7	Library/Guidance	Reduction of 20 FTE personnel in continuing the transition to the new library model being implemented in Board schools in order to better align staffing with program delivery objectives.	1,194,000
R8	Staff Development	Reduction of professional development budget in Information Technology and elimination of the Summer Institute program due to enrolment decline and to address deficit reduction.	40,000
R9	Department Heads	Reduction of Department Heads through consolidation of responsibilities. In some schools, there are department head positions in which the department head is the only member of the department. The proposed reduction consolidates departments and addresses small department numbers at sites, while putting the Board on track to match the funding allocation provided through the Grants for Student Needs.	153,000
R10	Principals & Vice-Principals	Reduction of 1 FTE principal due to enrolment decline and to address deficit reduction.	138,000
R11	School Office	Reduction of 2 FTE non-union personnel due to enrolment decline and to address deficit reduction.	159,000

No.	Envelope	Description	Amount (\$)
R12	Coordinators & Consultants	Reduction of 6.7 FTE personnel, consisting of international education, clerical, Board strategy, consultant and coordinator staff and vacancies through attrition, due to enrolment decline, to address deficit reduction and to better align staffing with program and service delivery objectives.	668,000
R13	Board Administration	Reduction of 3 FTE personnel, consisting of Communications position and Facilities Services positions, and adjustments to printing and photocopying, office supplies, advertising, furniture and equipment replacement, membership fees, interest and bank charges, telephones and postage due to declining enrolment, deficit reduction and to better align staffing and budgeted expenditures with program and service delivery objectives.	289,000
R14	School Operations & Maintenance	Reduction of 15 FTE full-time personnel and 23 part-time personnel, consisting of maintenance, utility and custodial staff, and adjustments to utility and telephone budgeted expenditures due to enrolment decline, deficit reduction and to better align programs and services with available funding allocation for this envelope.	1,175,000
R15	Continuing Education	No reductions identified.	0
R16	Transportation	No reductions identified.	0
R17	Special Education	Reduction of 19.5 FTE personnel, consisting of education assistants, speech language pathologists, coordinators, elementary learning support services staff, special education teachers and clerical staff, due to enrolment decline and to better align programs and services with available funding.	2,163,000
GRAND TOTAL REDUCTIONS			11,736,000

- Note:
1. All reductions pertaining to Special Education in the various envelopes have been consolidated in R17.
 2. Adjustments due to potential school closures have not been considered pending completion of the accommodation review processes.

APPENDIX D

**Windsor-Essex Catholic District School Board
2012-13 Potential Budget Additions**

No.	Envelope	Description	Amount (\$)
A1	Classroom Teachers	Adjustment to reflect the expense to the Board relating to the salary stipend for practice teaching.	87,000
A2	Supply Teachers	Budget pressure to reflect the amount the 2012-13 Budget would have to increase to cover occasional teacher costs should they occur in the same amount as they are expected to occur in 2011-12. A program is being investigated to address absenteeism and the Ministry of Education has introduced a proposal for a possible reduction in allowable sick days commencing in 2012-13.	2,670,000
A3	Education Assistants/ Early Childhood Educators	No additions identified.	0
A4	Textbooks/Supplies	Adjustment to reflect the cost of returning school budgets to the levels that existed prior to the 20% reduction that occurred at 2011-12 Estimates development, to address funding to meet traditional WECSSA expenditures and to restore textbooks and learning materials budget to the original budget that was provided in the 2010-11 Estimates.	500,000
A5	Computers	Upgrades to the network, continued expansion of wireless access in schools and the purchase of 500 refurbished replacement computers to address the end of vendor technical support for Windows XP.	318,000
A6	Professionals/ Para-Professionals & Technical	Implementation of school community mental health initiative.	200,000
A7	Library/Guidance	Provision for 3 FTE new library resource and technical personnel, 2 to be funded through an Education - Other grant already approved by the Ministry of Education and 1 to be funded as an addition to the 2012-13 Budget in the amount noted for this item.	64,000
A8	Staff Development	No additions identified.	0
A9	Department Heads	No additions identified.	0
A10	Principals & Vice-Principals	Adjustment to budget to address benefit payments for retired principals that have been trending higher than budget.	48,000

No.	Envelope	Description	Amount (\$)
A11	School Office	Provision of additional temporary personnel replacements in elementary schools to address workload pressures when staff absences occur in school offices.	95,000
A12	Coordinators & Consultants	No additions identified.	0
A13	Board Administration	Increased pressures and costs in a number of areas including reinstatement of Communications/Public Relations budget to 2007-08 level, adjustment in non-discretionary fee for the Board's integrated Human Resource/Payroll system, adjustment to reflect actual cost of contractual requirements for professional development and for Accessibility Standards training and adjustment for Catholic Education Centre grounds maintenance.	65,000
A14	School Operations & Maintenance	Adjustment to reflect contractual requirements for travel allowances and membership fees and to address risk associated with Snow Removal budget.	128,000
A15	Continuing Education	Funding to facilitate the continuation of current program offerings for St. Michael Alternate as it is relocated to the St. Michael Adult Education location for 2012-13.	100,000
A16	Transportation	Adjustment to reflect projected proportional change in ridership and to address cost pressures.	94,000
A17	Special Education	Cost of returning Special Education school budget accounts to levels that existed prior to 20% reduction that occurred at 2011-12 Estimates development.	12,000
GRAND TOTAL ADDITIONS:			4,381,000

- Note:
1. All additions pertaining to Special Education in the various envelopes have been consolidated in A17.
 2. Adjustments due to potential school closures have not been considered pending completion of the accommodation review processes.

APPENDIX E

2012-13 Budget Challenges and Priorities Stakeholder and Public Survey

Given the current economic climate, the Board's accumulated deficit and the expectations for funding in 2012-13, the Board will have to make reductions in certain areas of Board expenditures in order to submit a compliant budget.

Potential budget reductions in 12 of 17 budget envelopes were identified in Appendix C. Potential budget additions in 12 of 17 budget envelopes were identified in Appendix D.

Please answer the following:

1. Of the potential budget reductions identified in the 12 envelopes in Appendix C, please identify the 2 which you feel **should not** be considered for possible reductions. Please comment if desired.

a) _____

b) _____

2. Of the 17 budget envelopes, please identify the 2 which you feel **should** be reviewed by Administration to identify possible reductions or savings (or further savings where they have already been identified). Please comment if desired.

c) _____

d) _____

3. Please feel free to add any general comments or suggestions.

APPENDIX D

2012-13

BUDGET REDUCTIONS

BUILT INTO

BUDGET

**2012-13 Budget Estimates
Budget Reductions Built into Budget**

No.	Envelope	Description	Proposed Amount (\$)	Amount Built into Budget (\$)
R1	Classroom Teachers	<p><u>Proposed Reduction:</u> Reduction of 58 FTE personnel, consisting of Elementary, Secondary, Elementary Learning Support Services, Specialty, Music, French Second Language and English Second Language Teachers, due to enrolment decline and to address deficit reduction.</p> <p><u>Reduction Built into Budget:</u> Reduction adjusted to 62.7 FTE personnel. Savings offset by adjustment to average salary used in the calculation of the reduction amount.</p>	4,947,000	4,380,000
R2	Supply Teachers	No reductions identified.	0	0
R3	Education Assistants/ Early Childhood Educators	Reductions pertaining to this envelope have been shown under Special Education.	0	0
R4	Textbooks/ Supplies	No reductions identified.	0	0
R5	Computers	Required adjustment in accounting for computer purchases consistent with Ministry of Education guidelines.	178,000	178,000
R6	Professionals/ Para-Professionals & Technical	<p><u>Proposed Reduction:</u> Reduction of 14 FTE personnel, consisting of Information Technology staff and Social Workers, due to enrolment decline and to better align program and service delivery with the Board's overall available funding allocation.</p> <p><u>Reduction Built into Budget:</u> No changes to reductions. Revised total reflects \$266,000 of reductions inadvertently omitted from original total.</p>	632,000	898,000
R7	Library/Guidance	Reduction of 20 FTE personnel in continuing the transition to the new library model being implemented in Board schools in order to better align staffing with program delivery objectives.	1,194,000	1,194,000
R8	Staff Development	Reduction of professional development budget in Information Technology and elimination of the Summer Institute program due to enrolment decline and to address deficit reduction.	40,000	40,000

No.	Envelope	Description	Proposed Amount (\$)	Amount Built into Budget (\$)
R9	Department Heads	Reduction of Department Heads through consolidation of responsibilities. In some schools, there are department head positions in which the department head is the only member of the department. The proposed reduction consolidates departments and addresses small department numbers at sites, while putting the Board on track to match the funding allocation provided through the Grants for Student Needs.	153,000	153,000
R10	Principals & Vice-Principals	<u>Proposed Reduction:</u> Reduction of 1 FTE principal due to enrolment decline and to address deficit reduction. <u>Reduction Built into Budget:</u> Reduction premature since dependant on completion of school accommodation reviews.	138,000	0
R11	School Office	Reduction of 2 FTE non-union personnel due to enrolment decline and to address deficit reduction.	159,000	159,000
R12	Coordinators & Consultants	Reduction of 6.7 FTE personnel, consisting of international education, clerical, Board strategy, consultant and coordinator staff and vacancies through attrition, due to enrolment decline, to address deficit reduction and to better align staffing with program and service delivery objectives.	668,000	668,000
R13	Board Administration	Reduction of 3 FTE personnel, consisting of Communications position and Facilities Services positions, and adjustments to printing and photocopying, office supplies, advertising, furniture and equipment replacement, membership fees, interest and bank charges, telephones and postage due to declining enrolment, deficit reduction and to better align staffing and budgeted expenditures with program and service delivery objectives.	289,000	289,000
R14	School Operations & Maintenance	Reduction of 15 FTE full-time personnel and 23 part-time personnel, consisting of maintenance, utility and custodial staff, and adjustments to utility and telephone budgeted expenditures due to enrolment decline, deficit reduction and to better align programs and services with available funding allocation for this envelope.	1,175,000	1,175,000
R15	Continuing Education	No reductions identified.	0	0
R16	Transportation	No reductions identified.	0	0

No.	Envelope	Description	Proposed Amount (\$)	Amount Built into Budget (\$)
R17	Special Education	<p><u>Proposed Reduction:</u> Reduction of 19.5 FTE personnel, consisting of education assistants, speech language pathologists, coordinators, elementary learning support services staff, special education teachers and clerical staff, due to enrolment decline and to better align programs and services with available funding.</p> <p><u>Reduction Built into Budget:</u> Reduction adjusted to 14.2 FTE personnel combined with partial reduction in Maryvale contractual services.</p>	2,163,000	1,537,000
GRAND TOTAL REDUCTIONS			11,736,000	10,671,000

- Note:
1. All reductions pertaining to Special Education in the various envelopes have been consolidated in R17.
 2. Adjustments due to potential school closures have not been considered pending completion of the accommodation review processes.

APPENDIX E

BUDGET ADDITIONS

BUILT INTO

BUDGET

**2012-13 Budget Estimates
Budget Additions Built into Budget**

No.	Envelope	Description	Proposed Amount (\$)	Amount Built into Budget (\$)
A1	Classroom Teachers	Adjustment to reflect the expense to the Board relating to the salary stipend for practice teaching.	87,000	87,000
A2	Supply Teachers	<p><u>Proposed Addition:</u> Budget pressure to reflect the amount the 2012-13 Budget would have to increase to cover occasional teacher costs should they occur in the same amount as they are expected to occur in 2011-12. A program is being investigated to address absenteeism and the Ministry of Education has introduced a proposal for a possible reduction in allowable sick days commencing in 2012-13.</p> <p><u>Addition Built into Budget:</u> Budget pressure reduced in anticipation of implementation of the Board's Absence Management Program combined with revised forecast of Ministry of Education's sick leave plan proposal.</p>	2,670,000	2,160,000
A3	Education Assistants/ Early Childhood Educators	<p><u>Proposed Addition:</u> No additions identified.</p> <p><u>Addition Built into Budget:</u> Addition of 25 ECE's due to increase in Full Day Kindergarten funding.</p>	0	1,180,000
A4	Textbooks/Supplies	Adjustment to reflect the cost of returning school budgets to the levels that existed prior to the 20% reduction that occurred at 2011-12 Estimates development, to address funding to meet traditional WECSSA expenditures and to restore textbooks and learning materials budget to the original budget that was provided in the 2010-11 Estimates.	500,000	0
A5	Computers	Upgrades to the network, continued expansion of wireless access in schools and the purchase of 500 refurbished replacement computers to address the end of vendor technical support for Windows XP.	318,000	0
A6	Professionals/ Para-Professionals & Technical	Implementation of school community mental health initiative.	200,000	0
A7	Library/Guidance	Provision for 3 FTE new library resource and technical personnel, 2 to be funded through an Education - Other grant already approved by the Ministry of Education and 1 to be funded as an addition to the 2012-13 Budget in the amount noted for this item.	64,000	0

No.	Envelope	Description	Proposed Amount (\$)	Amount Built into Budget (\$)
A8	Staff Development	No additions identified.	0	0
A9	Department Heads	No additions identified.	0	0
A10	Principals & Vice-Principals	Adjustment to budget to address benefit payments for retired principals that have been trending higher than budget.	48,000	0
A11	School Office	Provision of additional temporary personnel replacements in elementary schools to address workload pressures when staff absences occur in school offices.	95,000	0
A12	Coordinators & Consultants	No additions identified.	0	0
A13	Board Administration	Increased pressures and costs in a number of areas including reinstatement of Communications/Public Relations budget to 2007-08 level, adjustment in non-discretionary fee for the Board's integrated Human Resource/Payroll system, adjustment to reflect actual cost of contractual requirements for professional development and for Accessibility Standards training and adjustment for Catholic Education Centre grounds maintenance.	65,000	0
A14	School Operations & Maintenance	<u>Proposed Addition:</u> Adjustment to reflect contractual requirements for travel allowances and membership fees and to address risk associated with Snow Removal budget. <u>Addition Built into Budget:</u> Snow removal and membership fees addition not included.	128,000	26,000
A15	Continuing Education	Funding to facilitate the continuation of current program offerings for St. Michael Alternate as it is relocated to the St. Michael Adult Education location for 2012-13.	100,000	0
A16	Transportation	Adjustment to reflect projected proportional change in ridership and to address cost pressures.	94,000	94,000
A17	Special Education	<u>Proposed Addition:</u> Cost of returning Special Education school budget accounts to levels that existed prior to 20% reduction that occurred at 2011-12 Estimates development.	12,000	172,000



No.	Envelope	Description	Proposed Amount (\$)	Amount Built into Budget (\$)
		<u>Addition Built into Budget:</u> Addition of Senior Manager of Student Services.		
GRAND TOTAL ADDITIONS:			4,381,000	3,719,000

- Note:
1. All additions pertaining to Special Education in the various envelopes have been consolidated in A17.
 2. Adjustments due to potential school closures have not been considered pending completion of the accommodation review processes.



APPENDIX F

2012-13

FINAL

BUDGET ESTIMATES

Budget Summary

	2012-13 Budget Estimates
Revenue	
Operating	\$ 224,371,487
Capital	18,175,970
Other	10,101,844
TOTAL REVENUE	\$ 252,649,301
Expenses	
Instruction	\$ 190,837,715
Other Operating	16,236,544
Pupil Accommodation & Other	42,312,520
TOTAL EXPENSES	\$ 249,386,779
In-Year Surplus/(Deficit)	\$ 3,262,522
Projected Prior Year Accumulated Deficit - Unappropriated	(3,664,545)
Prior Year Accumulated Surplus - Internally Restricted	838,643
SUBTOTAL	\$ 436,620
Less: Internally restricted surplus unavailable to balance budget ⁽¹⁾	(436,620)
PROJECTED ACCUMULATED SURPLUS/(DEFICIT) - August 31, 2013	\$ -

(1) The Board's projected internally restricted surplus at 2012-13 year-end relates to the following:

Committed Sinking Fund Interest Earned	\$ 436,620
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In-Year Revenues - Summary

GRANTS	2012-13 Budget Estimates	2011-12 Revised Budget Estimates
I. Pupil Foundation Grant	\$ 111,336,099	\$ 114,978,243
II. School Foundation Grant	\$ 15,316,414	\$ 15,657,185
III. <u>Special Purpose Grants:</u>		
Special Education	\$ 26,952,312	\$ 27,941,027
Language	4,599,457	4,886,313
Learning Opportunity	4,243,885	4,324,327
Adult Ed., Continuing Education and Summer School	1,223,339	1,380,593
Cost Adjustment & Teacher Qualification and Experience	20,738,181	20,433,007
New Teacher Induction Program (NTIP)	75,579	89,466
Restraint Savings	(89,266)	(89,266)
Transportation	7,884,907	8,081,115
Administration & Governance	5,978,204	6,215,709
School Operations	20,273,195	20,678,921
Community Use of Schools	295,803	301,377
Temporary Accommodation	141,300	218,241
Declining Enrolment Adjustment	2,473,804	2,053,073
Program Enhancement	-	482,500
First Nation, Métis and Inuit Education Supplemental	174,285	181,007
Safe Schools	638,919	650,484
School Renewal - Operating - for projects	1,189,070	1,189,070
School Renewal - Operating - for unsupported debt	926,000	936,000
Green School Pilot	-	-
	<u>\$ 97,718,974</u>	<u>\$ 99,952,964</u>
IV. <u>Debt Servicing Grants:</u>		
Permanent Financing of NPF	\$ 1,612,745	\$ 1,612,745
Amortization of Deferred Capital Contributions	8,053,474	7,905,793
Capital Debt Support Payment - Interest Portion	8,509,751	8,678,057
	<u>\$ 18,175,970</u>	<u>\$ 18,196,595</u>
TOTAL GRANTS FOR STUDENT NEEDS	\$ 242,547,457	\$ 248,784,987
Education Programs - Other (EPO's)	\$ 8,278,076	\$ 4,136,182
Investment Income	\$ 4,000	\$ 31,600
Fees & Revenues from Other Sources	\$ 1,819,768	\$ 2,039,422
TOTAL IN-YEAR REVENUES FOR COMPLIANCE	\$ 252,649,301	\$ 254,992,191

In-Year Expenses - Summary

EXPENSE CATEGORIES	2012-13 Budget Estimates	2011-12 Revised Budget Estimates
INSTRUCTION		
Classroom Teachers	\$ 133,757,691	\$ 138,326,432
Occasional Teachers	5,527,804	3,879,666
Teacher Assistants / Early Childhood Educators	18,555,612	17,406,595
Textbooks, Supplies, Materials	4,700,658	4,994,647
Computers	874,600	1,052,870
Professionals, Paraprofessionals & Technicians	5,193,383	5,803,673
Library & Guidance	2,113,099	3,390,694
Staff Development	676,839	368,730
Department Heads	437,632	638,022
Principals & Vice-Principals	9,821,555	9,630,338
School Office - Secretarial & Supplies	6,314,434	5,816,015
Coordinators & Consultants	2,523,720	2,771,671
Continuing Education	299,376	299,376
Amortization & Write downs	41,312	53,018
TOTAL INSTRUCTION	\$ 190,837,715	\$ 194,431,747
ADMINISTRATION		
Trustees	\$ 150,633	\$ 150,633
Directors & Supervisory Officers	1,792,121	1,702,464
Board Administration	6,948,216	6,674,156
Amortization & Write downs	14,969	13,389
TOTAL ADMINISTRATION	\$ 8,905,939	\$ 8,540,642
TRANSPORTATION		
Pupil Transportation	\$ 7,330,605	\$ 7,231,802
TOTAL TRANSPORTATION	\$ 7,330,605	\$ 7,231,802
PUPIL ACCOMMODATION		
School Operations & Maintenance	\$ 21,835,606	\$ 21,874,618
School Renewal - operating	1,495,070	1,495,070
Other Pupil Accommodation	8,575,860	8,744,232
Amortization & Write downs	8,719,239	8,561,433
TOTAL PUPIL ACCOMMODATION	\$ 40,625,775	\$ 40,675,353
OTHER		
Other Non-Operating Expense	\$ 1,686,745	\$ 1,686,745
TOTAL OTHER	\$ 1,686,745	\$ 1,686,745
TOTAL IN-YEAR EXPENSES FOR COMPLIANCE	\$ 249,386,779	\$ 252,566,289

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	\$ 117,964,412	\$ 15,753,737	\$ -	\$ 39,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,757,691
Supply Teachers	5,043,339	484,465								5,527,804
Teacher Assistants/ECE	13,999,716	4,555,896								18,555,612
Textbooks/Supplies				4,400,997			299,661			4,700,658
Computers				874,600						874,600
(Para)Prof./Technicians	3,870,316	1,232,811		90,256						5,193,383
Library/Guidance	1,868,596	243,765		738						2,113,099
Staff Development	542,170	53,132	81,537							676,839
Department Heads	437,632	-								437,632
Principals and VPs	8,727,178	1,002,577	85,800	6,000						9,821,555
School Office	3,986,101	2,038,502		289,831						6,314,434
Coord. and Consultants	2,044,959	262,834		215,927						2,523,720
Continuing Education	255,572	33,804		10,000						299,376
Amortization									41,312	41,312
Instruction Subtotal	\$ 158,739,991	\$ 25,661,523	\$ 167,337	\$ 5,927,891	\$ -	\$ -	\$ 299,661	\$ -	\$ 41,312	\$ 190,837,715
ADMINISTRATION										
Trustees	\$ 109,233	\$ -	\$ 14,400	\$ 18,000	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ 150,633
Director/Supervisory	1,426,118	361,003	5,000							1,792,121
Board Administration	2,889,759	1,625,547	12,250	704,310		183,800	1,121,600	410,950		6,948,216
Amortization									14,969	14,969
Administration Subtotal	\$ 4,425,110	\$ 1,986,550	\$ 31,650	\$ 722,310	\$ -	\$ 183,800	\$ 1,121,600	\$ 419,950	\$ 14,969	\$ 8,905,939
TRANSPORTATION										
Pupil Transportation	\$ 205,534	\$ 60,535	\$ 2,940	\$ 44,923	\$ -	\$ 10,584	\$ 6,999,607	\$ 6,482	\$ -	\$ 7,330,605
Transportation Subtotal	\$ 205,534	\$ 60,535	\$ 2,940	\$ 44,923	\$ -	\$ 10,584	\$ 6,999,607	\$ 6,482	\$ -	\$ 7,330,605
PUPIL ACCOMMODATION										
School Oper./Maintenance	\$ 9,739,736	\$ 4,552,397	\$ 2,142	\$ 6,682,331	\$ -	\$ 155,500	\$ 701,500	\$ 2,000	\$ -	\$ 21,835,606
School Renewal -Operating					306,000		1,189,070			1,495,070
Other Pupil Accommodation					8,521,851		54,009			8,575,860
Amortization									8,719,239	8,719,239
Pupil Accom. Subtotal	\$ 9,739,736	\$ 4,552,397	\$ 2,142	\$ 6,682,331	\$ 8,827,851	\$ 155,500	\$ 1,944,579	\$ 2,000	\$ 8,719,239	\$ 40,625,775
OTHER										
Other Non-Oper. Expenses								1,686,745		1,686,745
Subtotal - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,686,745	\$ -	\$ 1,686,745
TOTAL EXPENSES	\$ 173,110,371	\$ 32,261,005	\$ 204,069	\$ 13,377,455	\$ 8,827,851	\$ 349,884	\$ 10,365,447	\$ 2,115,177	\$ 8,775,520	\$ 249,386,779

Capital Expenditures - Summary

FUNDING SOURCE	2012-13 Budget Estimates	2011-12 Revised Budget Estimates
Full Day Kindergarten	\$ 5,102,443	\$ 5,930,206
Good Places to Learn Renewal		1,422,486
School Condition Improvement	1,627,947	1,620,615
Capital Priority Projects - St. James Classroom Addition		2,741
Capital Priority Projects - New Schools & Additions	7,643,296	3,123,000
Capital Priority Projects - Land	450,000	
Minor Tangible Capital Assets		140,000
School Renewal - capital	1,150,350	946,956
TOTAL IN-YEAR CAPITAL EXPENDITURES	\$ 15,974,036	\$ 13,186,004

Special Education

EXPENSE CATEGORIES	FTE	2012-13 Budget Estimates	FTE	2011-12 Revised Budget Estimates
Salaries & Wages				
Classroom Teachers				
ELEMENTARY CLASSROOM TEACHERS	64.4	\$ 5,670,828 ⁽⁸⁾	71.4	\$ 6,185,084
SECONDARY CLASSROOM TEACHERS	29.7	2,628,558	31.5	2,767,947
	<u>94.1</u>	<u>\$ 8,299,386</u>	<u>102.9</u>	<u>\$ 8,953,031</u>
Occasional Teachers				
CLASSROOM TEACHER LONG TERM SUPPLY		\$ 127,100		\$ 127,100
ELEMENTARY E.A. SHORT TERM SUPPLY		588,873 ⁽¹⁾		624,386
SECONDARY E.A. SHORT TERM SUPPLY		262,249 ⁽¹⁾		226,736
		<u>\$ 978,222</u>		<u>\$ 978,222</u>
Educational Assistants (E.A.s)				
ELEMENTARY E.A. (2012-13 FTE = 183.0 x 95%)	173.9	\$ 7,178,663 ⁽¹⁾	191.9	\$ 7,867,220
SECONDARY E.A. (2012-13 FTE = 83.5 x 95%)	79.3	3,342,359 ⁽¹⁾	71.7	2,975,422
SUB-TOTAL E.A.s (FTE = 266.5 x 95%)	<u>253.2</u>		<u>263.6</u>	
ELEMENTARY SIGN LANGUAGE INTERPRETER	5.0	231,744	5.0	231,745
ELEMENTARY INTERVENOR	2.0	94,759	2.0	94,759
	<u>260.2</u>	<u>\$ 10,847,525</u>	<u>270.6</u>	<u>\$ 11,169,146</u>
Professionals, Paraprofessionals & Techs				
PSYCHOMETRIST	1.0	\$ 83,617 ⁽²⁾	1.0	\$ 82,672
PSYCHOLOGICAL ASSOCIATE	2.0	160,114 ⁽²⁾	2.0	158,304
HEAD PSYCHOLOGIST	1.0	104,017 ⁽²⁾	1.0	102,842
SPEECH PATHOLOGISTS	5.1	392,762 ⁽²⁾	7.1	539,494
SOCIAL WORKERS	0.0	-	1.5	113,008 ⁽³⁾
BEHAVIOURAL SPECIALISTS (2012-13 FTE = 6.0 x 80%)	4.8	243,202 ⁽⁴⁾	8.0	415,503
PROGRAM SPECIALISTS	1.0	70,338 ⁽²⁾	1.0	70,338
EDUCATION AUDIOLOGIST	0.2	14,227 ⁽²⁾	0.2	14,227
COMPUTER TECHNICIAN (2012-13 FTE = 1.0 x 50%)	0.5	28,106 ⁽⁵⁾	0.5	28,106
	<u>15.6</u>	<u>\$ 1,096,383</u>	<u>22.3</u>	<u>\$ 1,524,494</u>
Department Heads				
DEPARTMENT HEAD ALLOWANCE	8.0	\$ 46,067 ⁽⁷⁾	8.0	\$ 46,067
	<u>8.0</u>	<u>\$ 46,067</u>	<u>8.0</u>	<u>\$ 46,067</u>
Co-Ordinators				
SENIOR MANAGER STUDENT SERVICES	1.0	\$ 131,229 ⁽²⁾	0.0	\$ -
ELEMENTARY CO-ORDINATORS	3.0	299,622 ⁽²⁾	3.0	299,622
SECONDARY CO-ORDINATORS	1.0	102,561 ⁽²⁾	2.0	205,123
CLERICAL & SECRETARIAL (2012-13 FTE = 1.0 x 60%)	0.6	28,441 ⁽⁵⁾	1.2	56,066
	<u>5.6</u>	<u>\$ 561,853</u>	<u>6.2</u>	<u>\$ 560,811</u>
Total Salaries/Wages	<u>375.5</u>	<u>\$ 21,829,436</u>	<u>402.0</u>	<u>\$ 23,231,771</u>

Special Education

EXPENSE CATEGORIES	FTE	2012-13 Budget Estimates	FTE	2011-12 Revised Budget Estimates
<u>Benefits</u>				
Classroom Teachers				
ELEMENTARY CLASSROOM TEACHER		\$ 618,120		\$ 674,174
SECONDARY CLASSROOM TEACHER		286,512		301,706
		<u>\$ 904,632</u>		<u>\$ 975,880</u>
Occasional Teachers				
CLASSROOM TEACHER LONG TERM SUPPLY		\$ 12,710		\$ 12,710
ELEMENTARY E.A. SHORT TERM SUPPLY		58,915		62,480
SECONDARY E.A. SHORT TERM SUPPLY		26,198		22,632
		<u>\$ 97,823</u>		<u>\$ 97,822</u>
Educational Assistants (E.A.s)				
ELEMENTARY E.A.		\$ 2,126,053		\$ 2,339,961
SECONDARY E.A.		981,411		873,120
ELEMENTARY SIGN LANGUAGE INTERPRETER		57,473		57,473
ELEMENTARY INTERVENOR		23,500		12,945
ELEMENTARY E.A. RETIREE BENEFITS		23,465		24,886
SECONDARY E.A. RETIREE BENEFITS		10,435		9,014
ELEMENTARY E.A. - ACCRUED VACATION		159,992		175,032
SECONDARY E.A. - ACCRUED VACATION		71,145		63,403
ELEM. E.A. RETIREMENT GRATUITY PSAB EXP.		47,597		-
SEC. E.A. RETIREMENT GRATUITY PSAB EXP.		21,165		-
ELEM. E.A. EFB 25% PSAB EXPENSE PHASE-IN		27,006		-
SEC. E.A. EFB 25% PSAB EXPENSE PHASE-IN		12,009		-
ELEM. E.A. RETIREMENT GRAT. LIABILITY PHASE-IN		198,220		-
SEC. E.A. RETIREMENT GRAT. LIABILITY PHASE-IN		88,143		-
		<u>\$ 3,847,614</u>		<u>\$ 3,555,834</u>
Professionals, Paraprofessionals & Techs				
PSYCHOMETRIST		\$ 20,737		\$ 20,503
PSYCHOLOGICAL ASSOCIATE		39,708		39,260
HEAD PSYCHOLOGIST		25,798		25,505
SPEECH PATHOLOGISTS		97,405		133,794
SOCIAL WORKERS		-		22,348
BEHAVIOURAL SPECIALISTS		60,315		112,103
PROGRAM SPECIALISTS		17,022		17,022
EDUCATION AUDIOLOGIST		3,528		-
COMPUTER TECHNICIAN		8,629		8,629
RETIREE BENEFITS		13,700		13,700
		<u>\$ 286,842</u>		<u>\$ 392,864</u>
Department Heads				
BENEFITS DEPARTMENT HEAD ALLOWANCE		\$ -		\$ 4,975
		<u>\$ -</u>		<u>\$ 4,975</u>

Special Education

EXPENSE CATEGORIES	FTE	2012-13 Budget Estimates	FTE	2011-12 Revised Budget Estimates
Co-ordinators				
SENIOR MANAGER STUDENT SERVICES		\$ 40,287		\$ -
ELEMENTARY CO-ORDINATORS		30,060		30,060
SECONDARY CO-ORDINATORS		10,312		20,625
CLERICAL & SECRETARIAL		8,721		17,202
		<u>\$ 89,380</u>		<u>\$ 67,887</u>
Total Benefits		<u>\$ 5,226,291</u>		<u>\$ 5,095,262</u>
Staff Development				
P.D. - EDUCATIONAL ASSISTANTS		\$ 8,000		\$ 8,000
P.D. - PDT - EDUCATIONAL ASSISTANT		-		41,333
P.D. - PDT - SPECIAL SERVICES		-		2,500
		<u>\$ 8,000</u>		<u>\$ 51,833</u>
Supplies & Services				
ELEMENTARY SPECIAL ED MATERIAL		\$ 24,000		\$ 24,000
SECONDARY SPECIAL ED MATERIAL		16,000		16,000
MARYVALE SUPPORT		-		485,000
ORIENTATION & MOBILITY		3,500		3,500
COORDINATOR EXPENSE		25,000		25,000
MILEAGE - ELEMENTARY SPEC ED TEACHERS		5,000		5,000
MILEAGE - SECONDARY SPEC ED TEACHERS		3,000		3,000
MILEAGE - ELEMENTARY CO-ORDINATORS		5,500		5,500
MILEAGE - SECONDARY CO-ORDINATORS		4,500		4,500
TRAVEL EXPENSE / ALLOWANCE		80,000		80,000
FOOD & BEVERAGE		1,000		1,000
ELEMENTARY PERSONAL SPECIAL EQUIPMENT		501,760		501,760
SECONDARY PERSONAL SPECIAL EQUIPMENT		215,922		215,920
		<u>\$ 885,182</u>		<u>\$ 1,370,180</u>
Fees & Contractual Services				
ELEMENTARY SPECIAL ED TRANSPORTATION		\$ 4,000		\$ 4,000
SECONDARY SPECIAL ED TRANSPORTATION		4,000		4,000
OTHER CONTRACTUAL SERVICES (MARYVALE)		115,900		-
		<u>\$ 123,900</u>		<u>\$ 8,000</u>

Special Education

EXPENSE CATEGORIES	FTE	2012-13 Budget Estimates	FTE	2011-12 Revised Budget Estimates
Total Special Education Expenditures		\$ 28,072,809		\$ 29,757,046
Less: Self-Contained Classes Allocation		(128,186) ⁽⁶⁾		(76,184)
Net Special Education Expenditures (includes SEA & FDK)		\$ 27,944,623		\$ 29,680,862
Special Education Allocation (excl. SEA Formula Based Funding)		\$ 26,410,998		\$ 27,439,477
SEA Formula Based Funding		541,314		\$ 501,550
SUB-TOTAL Special Education Legislative Grant		\$ 26,952,312		\$ 27,941,027
EPO Funding Under FDK - Special Education Component		872,657 ⁽⁹⁾		379,416
TOTAL Special Education Funding		\$ 27,824,969		\$ 28,320,443
PROJECTED SPECIAL EDUCATION SURPLUS / (DEFICIT)		\$ (119,654)		\$ (1,360,419)

Special Education

Notes:

- (1) 95% of all Education Assistant hours are charged to Special Education.
- (2) 100% of all Psychometrist, Psychological Associate, Head Psychologist, Speech Pathologist, Education Audiologist, Program Specialist, Co-ordinator, Senior Manager of Student Services, Sign Language Interpreter and Intevenor hours are charged to Special Education.
- (3) In 2011-12, 20% of all Social Worker hours were charged to Special Education.
- (4) 80% of all system Behavioural Specialist hours are charged to Special Education.
- (5) 50% of Computer Technician hours and 60% of Clerical hours are charged to Special Education
- (6) 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.
- (7) Total FTE excludes Department Heads.
- (8) In 2012-13 and 2011-12, 50% of LSST Elementary Teacher salaries are charged to the Special Education Program.
- (9) 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.
- (10) PSAB = Public Sector Accounting Board
EFB = Employee Future Benefits
FDK = Full Day Kindergarten

Pupil Transportation

EXPENSE CATEGORIES	2012-13 Budget Estimates	2011-12 Revised Budget Estimates
<u>Salaries & Wages</u>		
SALARY - CLERICAL & SECRETARIAL	\$ 205,534	\$ 205,534
	<u>\$ 205,534</u>	<u>\$ 205,534</u>
<u>Benefits</u>		
BENEFITS - CLERICAL & SECRETARIAL	\$ 53,437	\$ 53,437
ACCRUED VACATION	7,097	7,295
	<u>\$ 60,534</u>	<u>\$ 60,732</u>
<u>Professional Development</u>		
PROFESSIONAL DEVELOPMENT - NON-TEACHING	\$ 2,940	\$ 2,940
	<u>\$ 2,940</u>	<u>\$ 2,940</u>
<u>Supplies & Services</u>		
APPLICATION SOFTWARE	\$ 19,110	\$ 19,110
AUTOMOBILE REIMBURSEMENT	735	735
TELEPHONE & FAX	2,940	2,940
OFFICE SUPPLIES & SERVICE	12,436	12,436
ADVERTISING	2,352	2,352
REPLACEMENT OF OFFICE EQUIPMENT	7,350	7,350
	<u>\$ 44,923</u>	<u>\$ 44,923</u>
<u>Rentals/Leases</u>		
RENT/LEASE OTHER	\$ 10,584	\$ 10,584
	<u>\$ 10,584</u>	<u>\$ 10,584</u>
<u>Fees & Contractual Services</u>		
LEGAL FEES	\$ 294	\$ 294
REGULAR BUS ELEMENTARY	3,843,518	3,843,518
REGULAR BUS SPECIAL EDUCATION ELEM.	432,594	432,594
TRANSPORTATION FRENCH IMMERSION ELEM.	413,055	413,055
REGULAR BUS SECONDARY	1,637,695	1,543,695
REGULAR BUS SPECIAL EDUCATION SEC.	558,048	558,048
STUDENT BUSSING - FOCUS ON YOUTH	5,000	-
ACTIVITY BUS	13,213	13,213
DENTAL PROGRAM	884	884
INSURANCE	676	676
PUBLIC TRANSIT FARES SPECIAL EDUCATION	2,500	2,500

Pupil Transportation

EXPENSE CATEGORIES	2012-13 Budget Estimates	2011-12 Revised Budget Estimates
PUBLIC TRANSIT FARES E.S.L.	62,230	62,230
PUBLIC TRANSIT FARES FRENCH IMMERSION SEC.	29,900	29,900
	\$ 6,999,607	\$ 6,900,607
<u>Other Expenditure</u>		
ASSOCIATION & MEMBERSHIP FEES	\$ 294	\$ 294
TRANSFERS TO OTHER BOARDS	1,778	1,778
SAFETY TRAINING	4,410	4,410
	\$ 6,482	\$ 6,482
TOTAL TRANSPORTATION	\$ 7,330,604	\$ 7,231,802