



1325 California Avenue  
 Windsor, ON N9B 3Y6  
 CHAIRPERSON: Fulvio Valentinis  
 DIRECTOR OF EDUCATION: Terry Lyons

<b>Meeting Date:</b> August 11, 2020
---

## BOARD REPORT

	<b>Public</b>	<input checked="" type="checkbox"/>	<b>In-Camera</b>	<input type="checkbox"/>
<b>PRESENTED FOR:</b>	Information	<input type="checkbox"/>	Approval	<input checked="" type="checkbox"/>
<b>PRESENTED BY:</b>	Senior Administration			
<b>SUBMITTED BY:</b>	Terry Lyons, Director of Education Penny King, Executive Superintendent of Business Emelda Byrne, Executive Superintendent of Education - Student Achievement K-12 Dan Fister, Executive Superintendent of Innovation and Experiential Learning			
<b>SUBJECT:</b>	<b>2020-21 BUDGET</b>			

**RECOMMENDATION:**

**That the 2020-21 Budget Estimates be approved and that administration be directed to submit the Budget Estimates to the Ministry of Education by the August 19, 2020 submission deadline.**

**SYNOPSIS:**

The purpose of this report is to recommend approval of the 2020-21 Budget Estimates and to receive direction for submission of the Budget Estimates to the Ministry of Education by the August 19, 2020 submission deadline.

**BACKGROUND COMMENTS:**

The 2020-21 Budget Estimates are appended for review and consideration.

It is being recommended that the 2020-21 Budget Estimates be approved and that direction be given for submission to the Ministry of Education.

**FINANCIAL IMPLICATIONS:**

The 2020-21 Budget Estimates as presented fulfills the requirements under the Education Act that the Board submit a compliant budget to the Ministry of Education prior to each fiscal year.

**TIMELINES:**

August 11, 2020      2020-21 Budget tabled and formally approved.

August 19, 2020      Approved 2020-21 Budget Estimates to be submitted to the Ministry of Education.

**APPENDICES:**

- 2020-21 Budget

**REPORT REVIEWED BY:**

<input type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	--
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	August 4, 2020
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	August 4, 2020

# 2020-2021 Budget

Prepared by Board Administration  
Presented to Trustees: August 11, 2020



**Windsor-Essex Catholic**  
**District School Board**





## TABLE OF CONTENTS

Board Mission & Strategic Priorities .....	1
Board of Trustees & Supervisory Officers .....	2
Board Profile.....	3
Financial Summary .....	4
GSN Overview.....	5
Budget Planning Assumptions.....	6
Budget Process & Timelines.....	8
Budget Consultation.....	9
Budget Pressures, Challenges & Risks .....	10
EQAO Highlights.....	11
Enrolment Highlights.....	12
Staffing Highlights .....	13
Revenue Highlights.....	14
Detailed Revenues.....	16
Expenditure Highlights .....	17
Detailed Expenditures.....	19
Accumulated Surplus .....	22
Faith Centered Learning .....	23
International Education .....	24
Special Education .....	25
Administration & Governance .....	26
Capital Budget.....	27
Ministry of Education Reporting Dates .....	31
Appendix I: Compliance Report .....	32
Appendix II: Budget Consultation Survey Results.....	33
Appendix III: Abbreviations .....	34



# Board Mission & Strategic Priorities

The 2020-21 Budget reflects the priorities of the Windsor-Essex Catholic District School Board and the commitment to student achievement, inclusivity and faith-based education.

**WINDSOR-ESSEX CATHOLIC DISTRICT SCHOOL BOARD**

## Strategic Priorities 2020-2024

**Mission Statement**  
In keeping with the virtues of our Catholic faith, we are called to **KNOW** every student, to **INSPIRE** them to follow the example of Jesus, and to **EMPOWER** them with the knowledge and skills they need to live purposeful, meaningful lives.

**Vision Statement**  
*Building communities of faith, hope and service*

<b>KNOW</b>	<b>INSPIRE</b>	<b>EMPOWER</b>
To welcome, embrace and educate every student in our care	To guide, nurture and support our students on their faith-filled journey	To enable all students to become confident, caring and responsible citizens

*“Building communities of faith, hope and service”*



# Board of Trustees & Supervisory Officers

The nine trustees of the Windsor-Essex Catholic District School Board are elected for a four-year term through the municipal election process. The current Board of Trustees were elected in December 2018 and will serve until November 14, 2022.

The Board also has two student trustees, and a Chaplain serving in an advisory capacity.

## BOARD OF TRUSTEES

Board Chair.....Fulvio Valentinis – Wards 1 & 10 Windsor  
 Board Vice-Chair .....Lisa Soulliere – Area 3 Lakeshore

### Trustees:

Fred Alexander .....Wards 5 & 8 Windsor  
 Kim Bouchard .....Wards 6 & 7 Windsor  
 Mary DiMenna .....Area 2 Essex, Harrow, Kingsville, Leamington  
 Frank DiTomasso .....Area 1 Amherstburg, LaSalle  
 Mary Heath .....Area 4 Tecumseh  
 Bernie Mastromattei .....Wards 3 & 4 Windsor  
 Tony Polifroni.....Wards 2 & 9 Windsor

### Student Trustees:

Jada Malott .....St. Joseph’s Catholic High School  
 Roman Oglan.....Holy Names Catholic High School

### Board Chaplain:

Father Larry Brunet

## SUPERVISORY OFFICERS

Terry Lyons	Director of Education & Secretary of the Board
Emelda Byrne	Executive Superintendent of Education – Student Achievement K-12
Dan Fister	Executive Superintendent of Innovation & Experiential Learning
Penny King	Executive Superintendent of Business
John Ulicny	Superintendent of Human Resources - Education
Colleen Norris	Superintendent of Human Resources
Joseph Ibrahim	Superintendent of Education - Student Achievement K-12
Rosemary Lo Faso	Superintendent of Education - Student Achievement K-12
Melissa Farrand	Superintendent of Education - Student Achievement K-12





# Board Profile



The Windsor-Essex Catholic District School Board is one of 72 publically funded school boards in the province of Ontario. It proudly serves the students of the City of Windsor and Essex County.



## Classroom Staff

- Teachers 1,206
- ECEs 76
- EAs & CYWs 324



## Support Staff

- School Support 255
- Board Admin 41
- Facility 175



## Budget

- Operating \$268.7M
- Capital \$35.9M



## ENROLMENT DATA

### Day School

Elementary: 13,200  
Secondary: 7,000

### Other Learners

Students over age 21: 180  
High Credit Students: 9  
International Students: 75

### Schools

Elementary: 32  
Middle: 3  
Secondary: 9



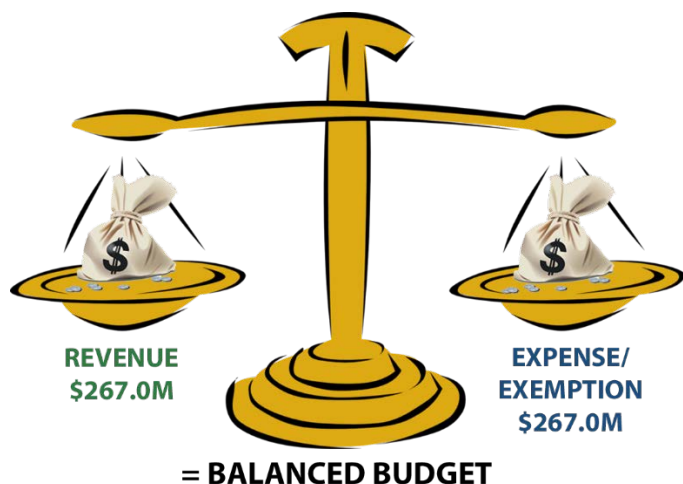
# Financial Summary

The Windsor-Essex Catholic District School Board is presenting a balanced budget consisting of \$267.0M of revenues and \$267.0M of expenditures (\$268.7M gross expenses less \$1.7M of expenses exempt from budget compliance). The budget also contains a provision for contingencies equal to 0.5% of the Board’s operating allocation for the budget year being approved. A summary of financial results is shown below.

## Summary of Financial Results

(\$Thousands)	2018-19 Financial Statements	2019-20 Budget Estimates	2020-21 Budget Estimates	Change (2019-20 Budget to 2020-21 Budget)	
				\$	%
<b>Revenue</b>					
Operating	236,292	232,408	239,686	7,278	3.1%
Capital	20,951	21,110	23,361	2,252	10.7%
Other	6,287	6,116	3,946	(2,170)	(35.5%)
<b>TOTAL REVENUE</b>	<b>263,530</b>	<b>259,633</b>	<b>266,993</b>	<b>7,359</b>	<b>2.8%</b>
<b>Expenses</b>					
Instruction	198,563	195,803	200,967	5,164	2.6%
Administration	7,884	7,048	7,085	37	0.5%
Transportation	9,190	9,281	9,302	21	0.2%
Pupil Accommodation & Other	44,817	46,340	50,158	3,817	8.2%
Provision for Contingency	-	1,161	1,197	36	3.1%
<b>TOTAL EXPENSES</b>	<b>260,454</b>	<b>259,633</b>	<b>268,709</b>	<b>9,076</b>	<b>3.5%</b>
<b>In-Year Surplus/(Deficit)</b>	<b>3,075</b>	<b>0</b>	<b>(1,717)</b>	<b>(1,717)</b>	<b>-</b>
Adjustment for exemptions	-	-	1,717	1,717	
<b>Adjusted In-Year Surplus/(Deficit)</b>	<b>3,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	

0.5% of 2020-21 operating revenue



# GSN Overview

On June 19, 2020, the Ministry of Education announced the Grants for Student Needs (GSN) funding. Total funding for the education sector is projected to be \$25.52 billion in 2020-21 as compared to \$24.66 billion in 2019-20. The average provincial per-pupil funding in 2020-21 is projected to be \$12,525, which is an increase of \$250 or 2% from the previous year.

The 2020-21 GSN reflects some funding to support Boards in responding to the COVID-19 outbreak; additional support for sick leave; funding for increased enrolment; ongoing investments to meet ratified central labour agreements, and regular updates to the GSN.

The following items highlight the changes announced by the Ministry of Education for the 2020-21 Budget:

## COVID-19

The Ministry will provide \$25M provincially in new funding for extraordinary costs related to the COVID-19 outbreak including:

- \$10M for mental health support for students
- \$15M for technology-related costs.

## Class Size

**ELEMENTARY (grades JK to 8):** There will be no changes to the funded or regulated class size averages for the elementary panel.

**SECONDARY (grades 9 to 12):** The funded average class size will be reduced from 28 to 23. Funding will continue to be available through the Teacher Job Protection Fund for classroom teachers, if needed, in relation to the changes in 2020-21 class sizes.

## Online Learning

The Ministry will provide an online learning adjustment in 2020-21 to support the requirement for secondary students to take two online credits to graduate from secondary school. This adjustment is in recognition of the maximum average class size of 30 for online courses.

## Targeted Investments

- New in 2020-21, the Supports for Students Fund is being provided as flexible funding to support the learning needs of students. For CUPE and UNIFOR, this investment is referred to as Investments in System Priorities.



- Cost benchmark increases of 2% are being provided in the School Operations Allocation to assist boards in managing the increases in commodity prices.
- Supply Teacher benchmarks are being increased by the equivalent of one extra day.

## Salary Increases

One per cent salary benchmark increase and additional benefits funding for designated staff to reflect the 2019-22 central labour agreements.

## Student Transportation

Overall Student Transportation Grant will be maintained at the previous year's funding level, with adjustments for enrolment growth.

## Transfers to the GSN

The following allocations applicable to WECDSD will be transferred into the GSN beginning in 2020-21:

- Funding for mental health workers in secondary schools will be transferred and enveloped within the Mental Health and Well-being Grant (formerly the Safe and Accepting Schools Supplement).
- Funding for experiential learning to support students in career/life planning will be transferred to the Learning Opportunities Grant.
- Funding to support curriculum and assessment implementation will be transferred to the School Board Administration and Governance Grant.
- Funding for executive compensation pay increases received in 2017-18 will be transferred to the School Board Administration and Governance Grant.
- Funding for additional educational software licensing will be provided in the Pupil Foundation Grant.

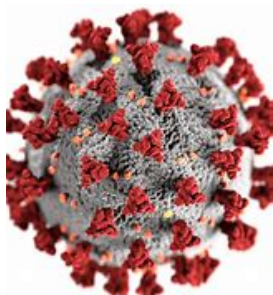
# Budget Planning Assumptions

The Windsor-Essex Catholic District School Board's budget is developed each year with assumptions and certain pre-determined internal and external budget guidelines.

## COVID-19 Assumptions

As noted in the previous section, the Ministry announced the GSN on June 19, 2020. The grants are generally announced at the end of March, but central labour negotiations and the closure of schools due to the pandemic delayed the announcement. Once released, it was encouraging that the GSN did target new investments in mental health and technology to support school boards in responding to the COVID-19 outbreak, however at the time of authoring this document, specific board by board allocations have yet to be announced.

Given the circumstances, the 2020-21 budget had to be developed with limited to no information with respect to what form learning would actually take in the fall, or how the incremental COVID-19 related costs would be funded. When eventually released, the GSN was primarily status quo (with the exception of the investments noted above) however as return to school plans were being developed, several incremental budget pressures in 2020-21 were being identified. These items are critical to support the safety of staff and students in the fall, and are identified below:



- Masks and personal protective equipment (PPE)
- Added cleaning supplies
- Extra health and safety training
- Additional staffing (e.g. custodians)
- Incremental transportation support (cleaning supplies and PPE)
- Supports for students with special needs
- Technology investments
- Mental health supports
- Additional supply costs

During budget development, these incremental expenses were unfunded. Furthermore, they were problematic to cost given the exact learning model in the fall was unknown and the price points and necessity of certain supplies (i.e. masks for students) was undetermined. As such, and considering the unprecedented times the board is navigating, the 2020-21 budget was developed based on the assumption that school would resume as normal commencing in September, without including the unfunded cost of the incremental items noted above in the 2020-21 budget.

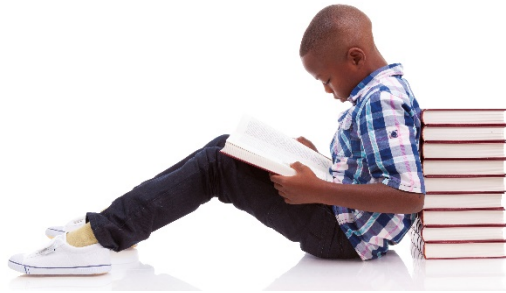
As it turns out, this assumption was not without merit, given that very recently (July 30, 2020) the Ministry of Education announced \$309M of incremental provincial funding to support many of the pressures identified above. As the 2020-21 year progresses, Administration will be able to more specifically identify and quantify the costs above, and offset them against the incremental funding that was announced.



## Internal Guidelines

Internal Board policies and guiding principles that govern the budget development process include:

- Board level contractual, negotiated and self-determined conditions or restrictions must be respected.
- All Ministry requirements must be met.
- Alignment with Ministry and Board priorities must occur when allocating resources.
- Where reductions are necessary, impacts to students and faith development initiatives must be minimized.
- A conservative enrolment projection must be used.
- The presented budget must be realistic.
- An annual contingency in the budget of a level up to 0.5% of the Board's operating allocation for the year must be included.



## External Guidelines

- Education funding is intended to mirror cost structures, but boards have flexibility in their actual expenditures.
- There are restrictions, however, on how school boards may use certain components of their allocation. Certain external requirements include:
  - Compliance with the Education Act, associated regulations, Ministry memoranda and Public Sector Accounting Board (PSAB) standards.
  - Submission of a balanced budget, on time.
  - Achievement and maintenance of class size ratios.
  - Special Education funding must be spent on Special Education expenditures.
  - Expenditure compliance for all enveloped funding.
  - School Renewal and School Condition Improvement funding is to be used in accordance with Ministry guidelines and restrictions.
  - Capital funding is to be used for approved capital projects.
  - Priorities and Partnerships Fund (PPF) grants received must be used consistent with the mandate of the particular program.
  - Accumulated Surplus to a maximum amount of 1.0% of operating revenue can be used to balance the budget. Amounts beyond this require Ministry approval.

# RULES



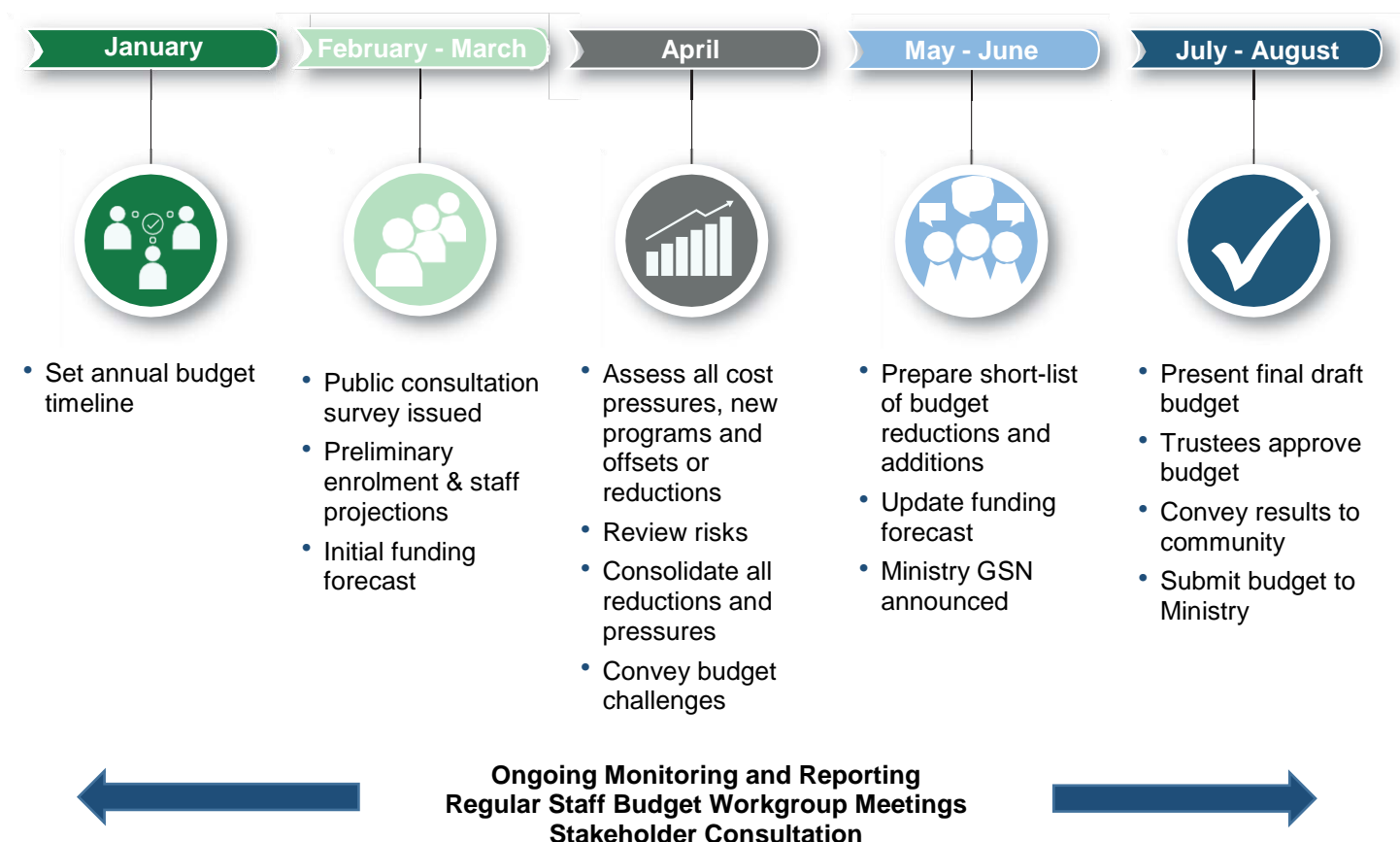
# Budget Process & Timelines

The budget is the Board’s fiscal plan that supports the delivery of education programs and services and reflects 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. The fiscal year for all school boards in Ontario is in alignment with the school year and runs from September 1 to August 31.

- In 2020-21, the budget process, which is usually complete by the end of June, extended into the summer months. Although the Ministry of Education released class size information and provided an early indication of status quo funding, key Ministry of Education documents typically released in March were not released until June 19, due to collective bargaining and COVID-related priorities. Despite the delay, Administration continued to progress with budget development, ensuring key milestones were met.

WECDsb follows a five-stage strategic budget development process, described in detail in a report to the Board on January 28, 2020. Key elements for each of the respective stages of the budget process, as they occurred for 2020-21 budget development, are depicted below.

## FIVE-STAGE STRATEGIC BUDGET DEVELOPMENT PROCESS



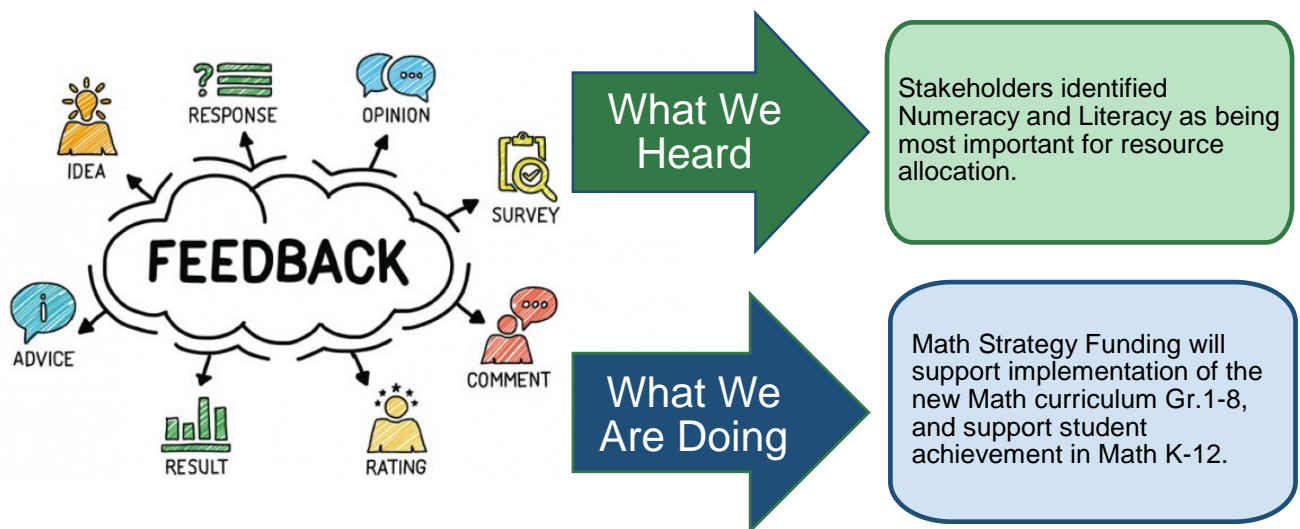
As shown in the diagram above, the development of the annual budget is one of the most time consuming and labour intensive functions undertaken by Administration, spanning more than six months of the year.

# Budget Consultation

The Board is committed to ensuring that sufficient communication and consultation with the community exists regarding 2020-21 budget development. The community was invited to provide input at an early stage of budget development through a formal budget consultation survey, which was issued for a five-week period on February 3, 2020. The intent of the survey was to inform the Board’s budget development and assist in formulating and affirming Board priorities as the Board works to promote excellence in education within a Faith-centered learning environment. The challenge faced by the Board is that there is very little flexibility in the application of grant funding to all but specified programs.

Survey responses received by March 6, 2020 were compiled and summarized in a report to the Board at its meeting of March 31, 2020. Overall responses to the 2020-21 Budget Consultation Survey are summarized in Appendix II.

- 
- 
- The Board received a total of 2,049 survey responses, up 750 from the total 1,299 responses received to last year’s survey.
- 



# Budget Pressures, Challenges & Risks

A school board's budget contains inherent pressures, challenges, and risks. Now more than ever, new and creative approaches to the way the Board delivers education and the way funds are used are needed to mitigate, as much as possible, the challenges and risks. A listing of known pressures, challenges and risks related to the 2020-21 budget are highlighted below.

## Risks

- COVID-19 safety.
- WSIB costs.
- Community Use of Schools and rentals.
- Enrolment projections may vary from actual results creating disruptions to school scheduling and changes in grant revenues.
- Availability of staff for high demand positions.
- Cyber security vulnerability and potential impact on privacy information.
- Utility cost volatility.
- Unforeseen activity and events (i.e. pandemic, weather, government policy changes).
- Replacement/Supply staff - costs difficult to predict and positions possibly difficult to fill.
- Inflation and actuarial assumptions.
- Legal costs difficult to project.
- Claims, grievances and legal settlements.
- Unanticipated students with special needs.
- Innovative programming - ensuring financial feasibility of programs.
- International education revenues at risk if travel restrictions remain in place.
- Local labour agreements.

## Pressures & Challenges

- Uncertainty of cost of return to school plan and impact of COVID-19 pandemic.
- Cost of phasing-in post age 65 retirement benefit liability.
- Capital deficit crowds out spending that could be used for other initiatives.
- Aging infrastructure - buildings, equipment.
- Upgrading hardware and software.
- Supporting an increasing proportion of students with special education needs in an inclusive environment with available funding.
- Supporting faith initiatives with no direct source of funding.
- Controlling staffing costs (80% of total budget).
- Managing sick leave usage and replacement costs.
- Balancing the budget with a contingency using available funding.
- Aligning funding received with Ministry and Board priorities.
- Lack of discretionary funds.
- Planning for programs with limited PPF information available.



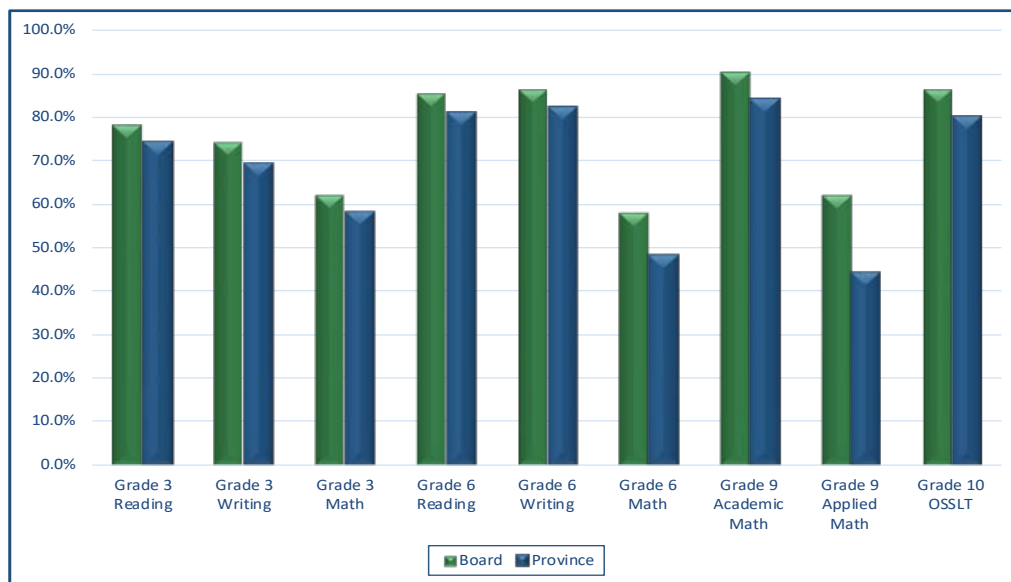


# EQAO Highlights

The Education Quality and Accountability Office (EQAO) is the provincial agency that designs and tests Grade 3 and Grade 6 students in reading, writing and mathematics. Grade 9 students are tested in mathematics and Grade 10 students are given a literacy test. The EQAO is independent of the Ontario government, and the tests give parents, teachers, principals and school boards accurate, objective and clear information about how well students have learned the Ontario curriculum in reading, writing and mathematics.

- Students in Catholic schools throughout Windsor-Essex continue to perform well above provincial averages on mathematics and literacy assessments. Each year administration systematically reviews the EQAO results to assist with the implementation of key board and school strategies to support literacy and numeracy.
- The chart below compares WECDSB's 2018-19 results to the provincial achievement levels. WECDSB has exceeded the provincial achievement levels in all 9 categories for 4 consecutive years.

Results from the 2018-19 assessment show that in Grade 9 applied math, the number of WECDSB students who met or exceeded the standard rose from last year's result of 59 per cent to 62 per cent, and eclipsed the provincial average of 44 per cent by 18 per cent.



## Students achieving Level 3 or 4 in:

- **Grade 9 Applied Math** was 18% higher than the provincial average;
- **Grade 9 Academic Math** was 6% higher than the provincial average;
- **Grade 6 Math** was 10% higher than the provincial average; and
- **Grade 3 Math** was 4% higher than the provincial average.

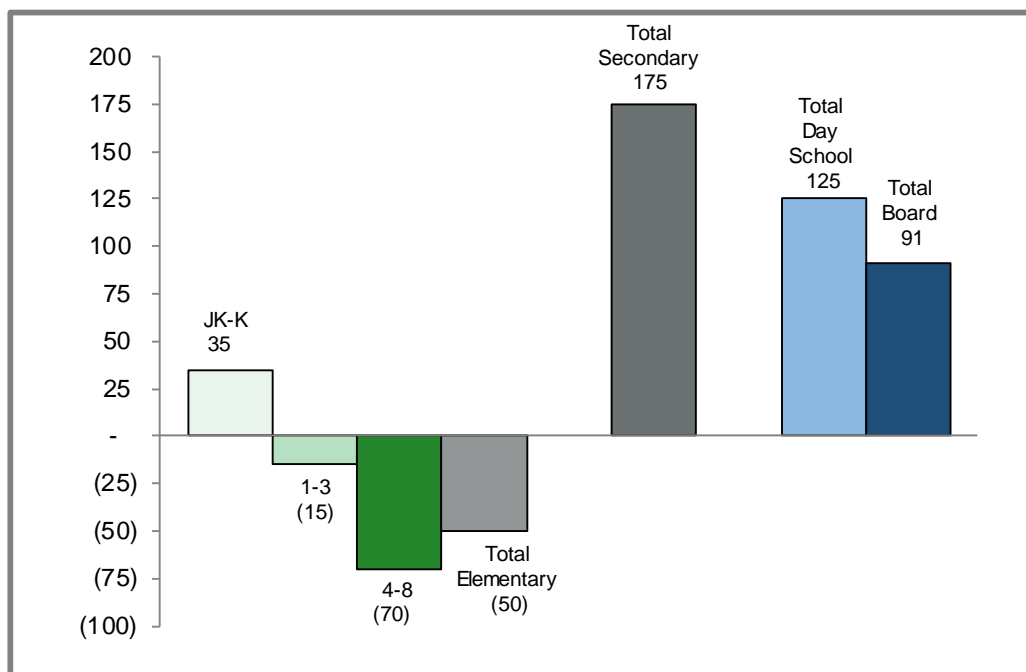
# Enrolment Highlights

Enrolment projections for the 2020-21 Budget are conservative in nature, and were established based on historical data, updated for current circumstances. The Board’s projected day school enrolment for 2020-21 is expected to be 20,200. This is an increase of 125 students compared to the 2019-20 Budget Estimates. With approximately two-thirds of education funding based on enrolment, the 2020-21 increase in enrolment equates to approximately \$1.17M in incremental grant revenue for the Board. The projected full-time equivalent (FTE) average daily enrolment for 2020-21 is follows:

## Summary of Enrolment

Full-Time Equivalent (FTE) Average Daily Enrolment (ADE)	2018-19 Financial Statements	2019-20 Budget Estimates	2020-21 Budget Estimates	Change (2019-20 Budget to 2020-21 Budget)	
				#	%
<b>Elementary</b>					
JK-K	2,389	2,299	2,334	35	1.5%
1-3	3,851	3,931	3,916	(15)	(0.4%)
4-8	7,120	7,020	6,950	(70)	(1.0%)
<b>Total Elementary</b>	<b>13,359</b>	<b>13,250</b>	<b>13,200</b>	<b>(50)</b>	<b>(0.4%)</b>
<b>Secondary &lt; 21</b>					
Grade 9 to 12	6,899	6,825	7,000	175	2.6%
<b>Total Secondary &lt; 21</b>	<b>6,899</b>	<b>6,825</b>	<b>7,000</b>	<b>175</b>	<b>2.6%</b>
<b>TOTAL DAY SCHOOL</b>	<b>20,258</b>	<b>20,075</b>	<b>20,200</b>	<b>125</b>	<b>0.6%</b>
Secondary > 21	141	140	180	40	28.6%
High Credit	4	8	9	1	19.5%
Visa (Tuition Paying)	147	151	75	(76)	(50.2%)
<b>TOTAL BOARD</b>	<b>20,550</b>	<b>20,373</b>	<b>20,464</b>	<b>91</b>	<b>0.4%</b>

Changes in Enrolment: 2019-20 Budget v. 2020-21 Budget



# Staffing Highlights

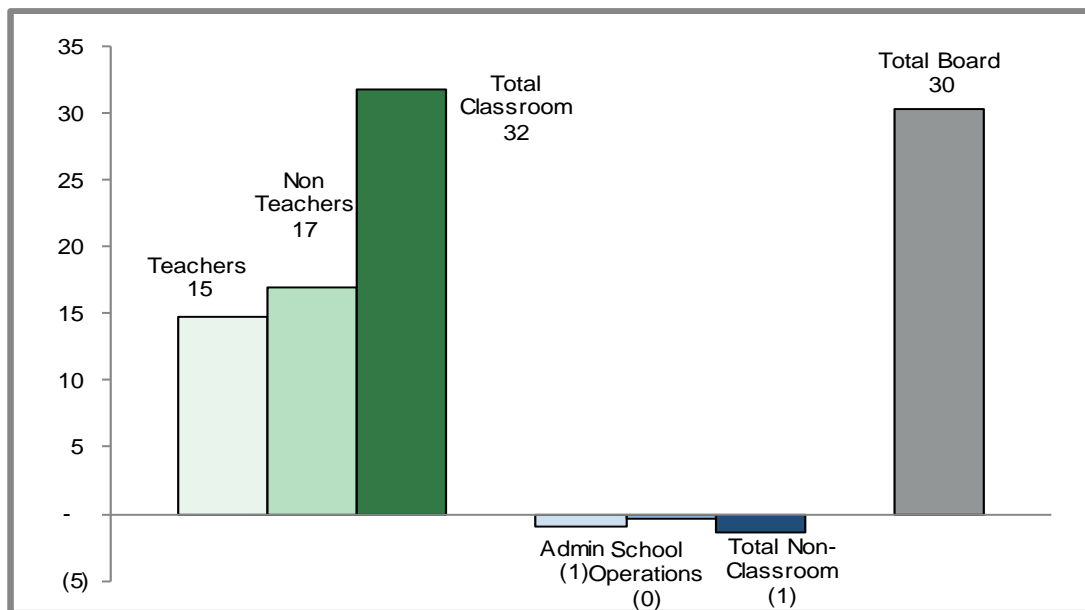
Staffing is the largest expenditure of the Board and comprises 79.5% of the overall budget. Staffing for all positions is the responsibility of the Human Resources Department. The greatest challenge is controlling costs while ensuring Ministry class size targets and collective agreement provisions are maintained. The Board’s total estimated expenditures of salaries and benefits for the 2020-21 fiscal year are \$213.7M as compared to \$207.1M for 2019-20. A summary of staffing is presented below:

## Summary of Staffing

Full-Time Equivalent (FTE)	2018-19 Financial Statements	2019-20 Budget Estimates	2020-21 Budget Estimates	Change (2019-20 Budget to 2020-21 Budget)	
				#	%
<b>Classroom</b>					
Teachers	1,224	1,191	1,206	15	1.2%
Non-Teachers	639	637	654	17	2.7%
<b>Total Classroom</b>	<b>1,863</b>	<b>1,828</b>	<b>1,860</b>	<b>32</b>	<b>1.7%</b>
<b>Non-Classroom</b>					
Admin, Governance & Transportation*	59	52	51	(1)	(1.9%)
School Operations	169	176	175	(0)	(0.2%)
<b>Total Non-Classroom</b>	<b>228</b>	<b>228</b>	<b>226</b>	<b>(1)</b>	<b>(0.6%)</b>
<b>TOTAL BOARD</b>	<b>2,091</b>	<b>2,056</b>	<b>2,087</b>	<b>30</b>	<b>1.5%</b>

\* Includes 9 Trustees + 2 Student Trustees

Changes in Staffing: 2019-20 Budget v. 2020-21 Budget



The Classroom Teachers category increased 15.0 from 2019-20 Estimates mainly due to positions added as a result of Supports for Students Funding. The Non-Teachers category reflected an increase of 17.0 mainly relating to a Child Youth Worker, Psychotherapist and Education Assistant positions added as a result of Investment in System Priorities and Education Worker Protection Funding. Additionally, an Early Childhood Educator and School Office positions were added. One position was reallocated from Board Administration to School Support.

# Revenue Highlights

Provincial grants to school boards are provided through annual Grants for Student Needs (GSN), (also known as “the funding formula”) and are generated primarily by student enrolment. The GSN is actually a collection of grants and it determines each board’s overall funding allocation.

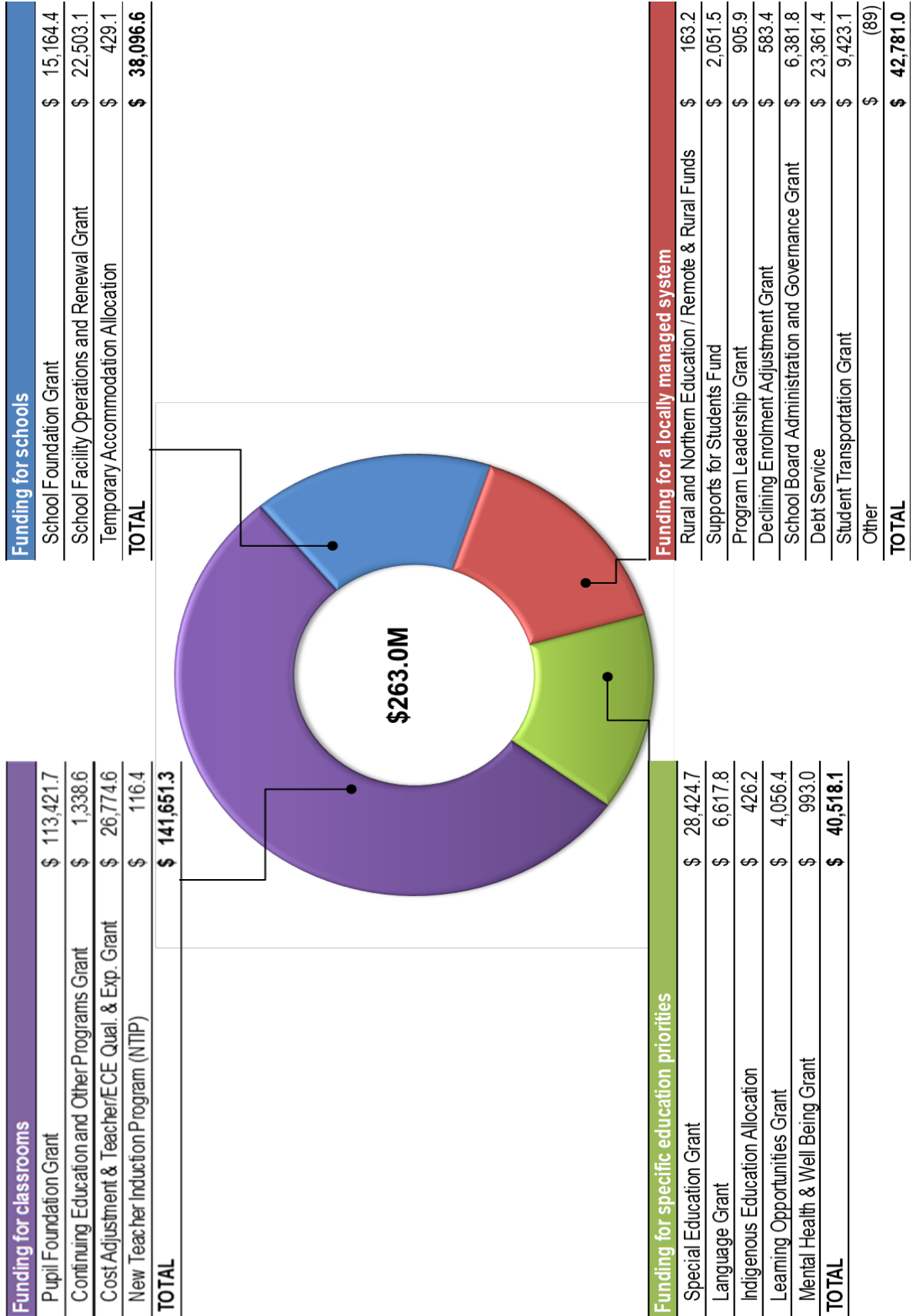
FOUR YEAR REVENUE COMPARISON			
<b>2017-18 Actual</b>	• • • •	<b>2018-19 Actual</b>	• • • •
\$256.9		\$263.5	
	• • • •	<b>2019-20 Budget</b>	• • • •
		\$259.6	
			• • • •
			<b>2020-21 Budget</b>
			\$267.0



The Board’s total estimated funding for the 2020-21 fiscal year is \$267.0M as compared to \$259.6M for 2019-20, an increase of \$7.4M. A reconciliation of revenue between the 2019-20 Budget Estimates and the 2020-21 Budget is summarized below:

	Amount (\$M)
<b>2019-20 Budget Estimates</b>	<b>259.63</b>
New and increased funding investments (i.e., Supports for Students Funds)	2.05
Decreased funding (reduction in Temporary Accommodation Grant)	(0.20)
Net change in benchmarks, including class size changes net of attrition protection impact	2.39
Increased grant revenue due to increase in enrolment	1.17
Increased grant revenue due to increase in other enrolment (ESL/FSL, Continuing Education, Indigenous)	0.70
DCC revenue increase, offset by increase in amortization expense	2.65
VISA tuition revenue decrease, net of International Student Recovery change	(0.73)
Decrease in Priorities and Partnerships Funding - offset by decrease in PPF Expenses	(0.59)
Decrease in interest income	(0.14)
Other net revenue changes	0.06
<b>2020-21 Budget Estimates</b>	<b>266.99</b>

# WHAT DOES THE 2020-21 GSN AT WECDSB SUPPORT?



# Detailed Revenues

A detailed comparison of revenues for the 2018-19, 2019-20 and 2020-21 fiscal years is provided below:

REVENUES (\$Thousands)	2018-19 Financial Statements	2019-20 Budget Estimates	2020-21 Budget Estimates	Change (2019-20 Budget to 2020-21 Budget)	
				\$ Increase (Decrease)	% Increase (Decrease)
<b>Operating Grants</b>					
Pupil Foundation	113,629	104,745	113,422	8,676	8.3%
School Foundation	14,774	14,930	15,164	235	1.6%
Special Education	27,922	27,861	28,425	564	2.0%
French as a Second Language	2,895	2,953	3,078	124	4.2%
English as a Second Language	3,536	3,234	3,540	306	9.5%
Remote and Rural Allocation	-	-	20	20	100.0%
Rural and Northern Education	142	138	143	5	3.4%
Learning Opportunities	6,198	3,957	4,056	99	2.5%
Continuing Ed., Summer School, International Languages, High Credit	618	521	698	177	33.9%
Adult Education	490	511	641	130	25.5%
Teacher Qualification & Experience	26,810	32,745	25,717	(7,028)	(21.5%)
ECE Qualification & Experience	1,165	1,079	1,057	(22)	(2.0%)
Transportation	8,232	9,241	9,423	182	2.0%
Admin and Governance	7,158	7,058	6,339	(719)	(10.2%)
School Operations	20,055	20,022	20,774	752	3.8%
Trustees' Association Fee	43	43	43	-	0.0%
Indigenous Education Allocation	416	345	426	81	23.5%
Mental Health & Well Being Grant	679	679	993	314	46.2%
Community Use of Schools Grant	278	276	280	4	1.4%
New Teacher Induction Program	82	80	116	36	45.4%
Declining Enrolment	64	262	583	321	122.7%
Temporary Accommodation	717	625	429	(196)	(31.3%)
School Renewal - Operating Portion	888	1,349	1,449	101	7.5%
Supports for Students Fund	-	-	2,051	2,051	0.0%
Program Leadership Grant	-	-	906	906	0.0%
Restraint Savings	(89)	(89)	(89)	-	0.0%
Adjustment for mTCA	(410)	(158)	-	158	(100.0%)
<b>Total Operating Grants</b>	<b>236,292</b>	<b>232,408</b>	<b>239,686</b>	<b>7,278</b>	<b>3.1%</b>
<b>Debt Servicing Grants</b>					
Permanent Financing of NPF	1,613	1,613	1,613	-	0.0%
Amortization of DCC	13,192	13,731	16,383	2,652	19.3%
Capital Debt Support Payment - Interest	6,146	5,766	5,366	(400)	(6.9%)
Short Term Interest	-	-	-	-	0.0%
<b>Total Debt Servicing Grants</b>	<b>20,951</b>	<b>21,110</b>	<b>23,361</b>	<b>2,252</b>	<b>10.7%</b>
<b>Total Legislative Grants</b>	<b>257,243</b>	<b>253,518</b>	<b>263,047</b>	<b>9,529</b>	<b>3.8%</b>
<b>Other (PPFs &amp; Non-Grant Revenue)</b>	<b>6,287</b>	<b>6,116</b>	<b>3,946</b>	<b>(2,170)</b>	<b>(35.5%)</b>
<b>TOTAL REVENUES</b>	<b>263,530</b>	<b>259,633</b>	<b>266,993</b>	<b>7,359</b>	<b>2.8%</b>

# Expenditure Highlights

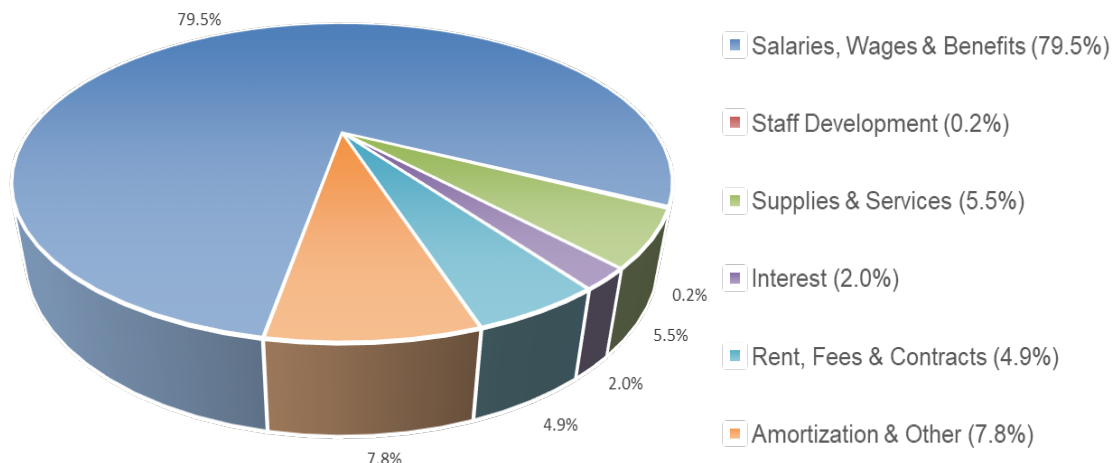
The 2019-20 Budget Estimates expenditure budget, informed by the Board’s projection of the 2019-20 year-end financial results, was used as the base for the 2020-21 budget, adjusted:

1. to exclude one-time budget allocations;
2. to include inflationary pressures such as increased utility costs;
3. to include contractual/statutory changes due to current collective agreements, service contracts etc.;
4. to reflect the most recent PSAB (Public Sector Accounting Board) actuarial forecasts;
5. to include anticipated PPFs offset by matching revenue;
6. to reflect the impact of enrolment projections on staffing; and
7. to allow for the implementation of Board priorities and previously approved Board commitments.

FOUR YEAR EXPENDITURE COMPARISON			
2017-18 Actual	● ● ●	2018-19 Actual	● ● ●
\$256.0		\$260.5	● ● ●
	● ● ●	2019-20 Budget	● ● ●
		\$259.6	● ● ●
			2020-21 Budget
			\$268.7 gross

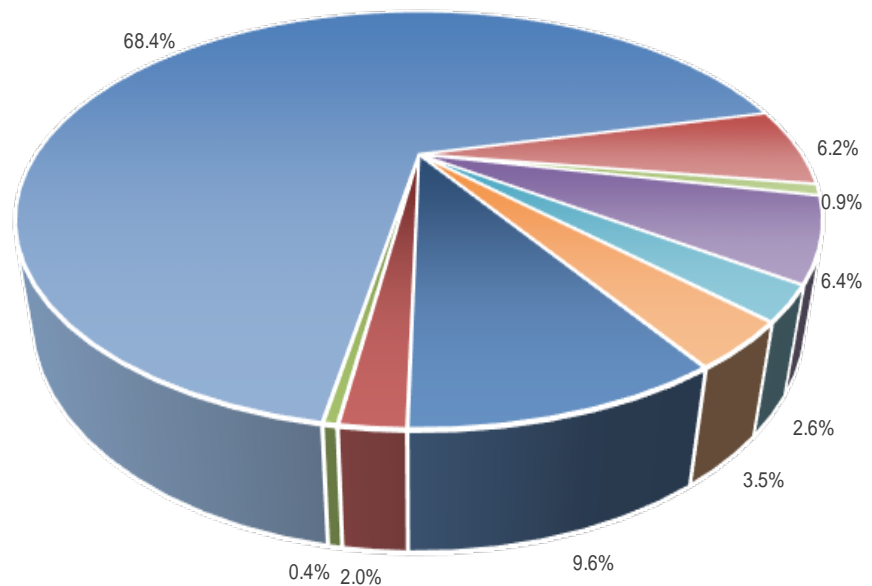


## Expenditures by Object



## Expenditures by Category

- Instructional Support (68.4%)
- In-School Administration (6.2%)
- Other Non-Operating (0.9%)
- Amortization of Tangible Capital Assets (6.4%)
- Board Administration (2.6%)
- Transportation (3.5%)
- School Operations & Renewal (9.6%)
- Interest on Capital (2.0%)
- Provision for Contingencies (0.4%)



The Board’s total estimated gross expenditures for the 2020-21 fiscal year are \$268.7M as compared to \$259.6M for 2019-20, an increase of \$9.1M. WECDSB expenses are largely comprised of labour related costs (salaries and benefits) for staff which typically represent about 79.5% of total expenditures. WECDSB’s central administration costs are only 2.6% of the Board’s total expenses.





# Detailed Expenditures

A detailed comparison of expenses for the 2018-19, 2019-20 and 2020-21 fiscal years is provided below:

EXPENSES (\$Thousands)	2018-19 Financial Statements	2019-20 Budget Estimates	2020-21 Budget Estimates	Change (2019-20 Budget to 2020-21 Budget)	
				\$ Increase (Decrease)	% Increase (Decrease)
<b>Instruction</b>					
Teachers	133,581	132,125	134,467	2,342	1.8%
Supply Staff	6,712	5,832	5,832	-	0.0%
Educational Assistants	17,355	17,146	18,391	1,245	7.3%
Early Childhood Educators	3,913	3,987	4,154	167	4.2%
Classroom Computers	1,237	1,120	905	(214)	(19.2%)
Textbooks and Supplies	4,226	4,404	4,668	264	6.0%
Professionals and Paraprofessionals	6,320	6,332	6,667	335	5.3%
Library and Guidance	2,940	2,433	2,587	155	6.4%
Staff Development	912	1,385	1,232	(153)	(11.1%)
Department Heads	662	678	691	14	2.0%
Principal and Vice-Principals	9,429	9,302	9,488	187	2.0%
School Office	7,775	6,527	7,109	582	8.9%
Co-ordinators and Consultants	2,847	4,051	3,919	(132)	(3.3%)
Continuing Education	367	329	411	82	24.8%
Amortization and Write-downs	286	153	445	292	190.3%
<b>Total Instruction</b>	<b>198,563</b>	<b>195,803</b>	<b>200,967</b>	<b>5,164</b>	<b>2.6%</b>
<b>Administration</b>					
Trustees	128	132	132	0	0.3%
Director/Supervisory Officers	783	821	827	7	0.8%
Board Administration	6,899	6,026	6,051	25	0.4%
Amortization and Write-downs	74	70	75	5	7.0%
<b>Total Administration</b>	<b>7,884</b>	<b>7,048</b>	<b>7,085</b>	<b>37</b>	<b>0.5%</b>
<b>Transportation</b>	<b>9,190</b>	<b>9,281</b>	<b>9,302</b>	<b>21</b>	<b>0.2%</b>
<b>Pupil Accommodation</b>					
School Operations & Maintenance	22,286	23,109	24,892	1,783	7.7%
School Renewal - Operating Portion	373	834	934	101	12.1%
Other Pupil Accommodation	6,151	5,772	5,372	(400)	(6.9%)
Amortization and Write-downs	13,554	14,229	16,584	2,355	16.6%
<b>Total Pupil Accommodation</b>	<b>42,364</b>	<b>43,944</b>	<b>47,782</b>	<b>3,839</b>	<b>8.7%</b>
Other Non-Operating	2,453	2,397	2,375	(21)	(0.9%)
Provision for Contingencies	-	1,161	1,197	36	3.1%
<b>TOTAL EXPENSES</b>	<b>260,454</b>	<b>259,633</b>	<b>268,709</b>	<b>9,076</b>	<b>3.5%</b>

2020-21 expenses by category and object are detailed below:

Expense Categories	Salaries and Wages	Employee Benefits	Staff Development	Supplies & Services	Interest Charges on Capital	Rent, Fees & Contractual Services	Amortization & Other	Total Expenses
<b>INSTRUCTION</b>								
Classroom Teachers	\$ 118,688,645	\$ 15,731,825	\$ -	\$ 46,476	\$ -	\$ -	\$ -	\$ 134,466,946
Supply Staff	5,265,231	566,994						5,832,225
Teacher Assistants	14,053,452	4,337,880						18,391,332
Early Childhood Educators	3,198,494	955,010						4,153,504
Computers				905,444				905,444
Textbooks/Supplies				4,425,975		241,868		4,667,843
(Para)Prof./Technicians	5,002,060	1,479,181		130,455		55,204		6,666,900
Library/Guidance	2,063,919	523,262						2,587,181
Staff Development	828,994	30,520	356,067				16,000	1,231,581
Department Heads	691,408							691,408
Principals/Vice-Principals	8,242,417	1,079,329	162,138	4,450				9,488,334
School Office	4,475,428	2,274,148		240,187		119,337		7,109,100
Coord. and Consultants	3,289,054	473,469		130,306		26,480		3,919,309
Continuing Education	368,500	13,161		28,878				410,539
Amortization/Write-downs							445,201	445,201
<b>Instruction Subtotal</b>	<b>\$ 166,167,602</b>	<b>\$ 27,464,779</b>	<b>\$ 518,205</b>	<b>\$ 5,912,171</b>	<b>\$ -</b>	<b>\$ 442,889</b>	<b>\$ 461,201</b>	<b>\$ 200,966,847</b>
<b>ADMINISTRATION</b>								
Trustees	\$ 102,407	\$ 5,025	\$ 13,500	\$ 11,000	\$ -	\$ -	\$ -	\$ 131,932
Director/Supervisory Officers	655,125	131,564	31,300	9,500				827,489
Board Administration	2,802,500	1,258,523	18,935	321,214		1,397,529	251,958	6,050,659
Amortization/Write-downs							75,395	75,395
<b>Administration Subtotal</b>	<b>\$ 3,560,032</b>	<b>\$ 1,395,112</b>	<b>\$ 63,735</b>	<b>\$ 341,714</b>	<b>\$ -</b>	<b>\$ 1,397,529</b>	<b>\$ 327,353</b>	<b>\$ 7,085,475</b>
<b>TRANSPORTATION</b>								
Pupil Transportation	\$ 104,670	\$ 21,965	\$ -	\$ 1,300	\$ -	\$ 9,158,643	\$ 15,910	\$ 9,302,488
<b>Transportation Subtotal</b>	<b>\$ 104,670</b>	<b>\$ 21,965</b>	<b>\$ -</b>	<b>\$ 1,300</b>	<b>\$ -</b>	<b>\$ 9,158,643</b>	<b>\$ 15,910</b>	<b>\$ 9,302,488</b>
<b>PUPIL ACCOMMODATION</b>								
School Oper./Maintenance	\$ 10,109,368	\$ 4,846,360	\$ 4,495	\$ 8,506,278	\$ -	1,423,426	\$ 2,000	\$ 24,891,927
School Renewal-Operating					122,452	811,923		934,375
Other Pupil Accommodation					5,366,579	5,000		5,371,579
Amortization/Write-downs							16,584,423	16,584,423
<b>Pupil Accom. Subtotal</b>	<b>\$ 10,109,368</b>	<b>\$ 4,846,360</b>	<b>\$ 4,495</b>	<b>\$ 8,506,278</b>	<b>\$ 5,489,031</b>	<b>\$ 2,240,349</b>	<b>\$ 16,586,423</b>	<b>\$ 47,782,304</b>
<b>OTHER</b>								
Other Non-Operating							\$ 2,375,389	\$ 2,375,389
Provision for Contingencies							1,196,884	1,196,884
<b>Subtotal - Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,572,273</b>	<b>\$ 3,572,273</b>
<b>TOTAL EXPENSES</b>	<b>\$ 179,941,672</b>	<b>\$ 33,728,216</b>	<b>\$ 586,435</b>	<b>\$ 14,761,463</b>	<b>\$ 5,489,031</b>	<b>\$ 13,239,410</b>	<b>\$ 20,963,160</b>	<b>\$ 268,709,387</b>

A reconciliation of **expenses** between the 2019-20 Budget Estimates and the 2020-21 Budget is summarized below:

	Amount (\$M)
<b>2019-20 Budget Estimates</b>	<b>259.63</b>
Negotiated increase in salaries, net supported by increased benchmark funding	2.23
Increase staffing, funded by Student Supports Funding and other	3.15
Benefit expense phase-in increase, net	1.50
Expenditure additions	0.65
Expenditure reductions	(0.40)
Debenture interest decrease	(0.40)
Amortization expense increase, offset by increase in DCC revenue	2.65
Decrease in PPF expenses, offset by decrease in PPF revenue	(0.52)
Other net expenses	0.21
<b>2020-21 Budget Estimates</b>	<b>268.71</b>

As shown in the table above, the main factors contributing to the \$9.1M increase in expenses are centrally negotiated labour agreement items such as negotiated salary increases and additional staffing positions funded by the Supports for Students Fund. Additionally, benefit expenses have increased as a result of benefit cost pressures as well as additional PSAB (Public Sector Accounting Board) benefit expenses resulting from actuarial rate changes.

Other expenditures changed through the normal course of budget development, including debenture interest, amortization expense and PPF expenditures.

- The table also reflects expenditure reductions of
- \$0.40M, which consist of cuts to various line-by-line
- accounts as well as efficiencies achieved through
- negotiating certain vendor contracts that have recently
- expired.
- 
- In order to address inflationary pressures and allow for
- implementation of Board priorities, \$0.65M of
- pressures were added to the 2020-21 budget to
- support STEM and other programming. This
- expenditure addition also includes extra amounts for
- utilities and health and safety in order to mitigate risks
- in the upcoming year.
- 
- The overall net expenditure addition is relatively low at
- \$0.25M (\$0.65M - \$0.40M), in recognition that
- WECD SB must plan conservatively, ensure prudent
- use of funds, and be prepared to pivot as the 2020-21
- year progresses.

The challenges cited previously made this budget difficult to balance within available funding, given that 79.5% of the Board’s budget is salaries and benefits, which is determined by Ministry ratios, collective agreements, legislative compliance, and student needs.

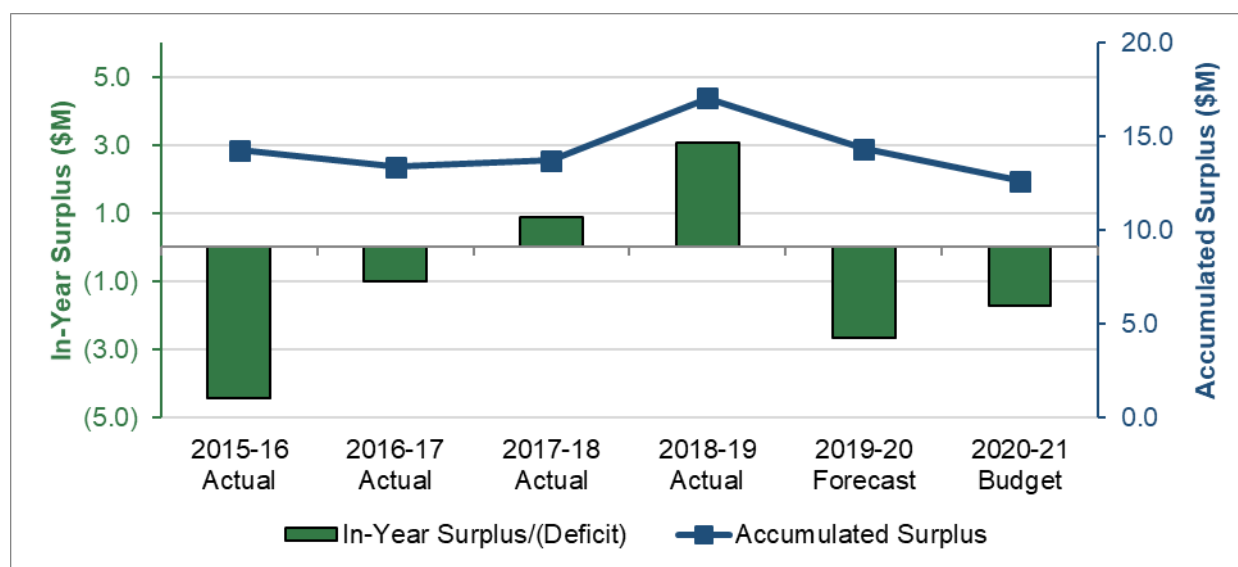


# Accumulated Surplus

Revenues less expenses generate an annual or “in-year” surplus or deficit. The annual balance accumulates from one year to the next, and is referred to as the accumulated surplus/deficit. The accumulated surplus can be set aside or “internally appropriated” by the Board for specific purposes (formerly known as internally restricted reserves) such as reserves for working funds, retirement gratuities, capital reserves not required by legislation and so forth.

The following chart shows the actual balance of the accumulated surplus/deficit available for compliance for the last 4 years, as well as the current forecast for 2019-20 and the projection for 2020-21.

As depicted in the chart below, the Board ended the 2018-19 fiscal year with an in-year surplus of \$3.1M, and is currently forecasting an in-year deficit before adjustment for exemptions in 2019-20 of -\$2.7M. The 2020-21 budget reflects an in year deficit before exemptions of -\$1.7M, therefore resulting in a drawdown of accumulated surplus.



The actual components of the accumulated surplus available for compliance for 2018-19, along with projections for 2019-20 and 2020-21 are detailed below.

(\$Thousands)	2018-19 Actual	2019-20 Forecast	2020-21 Estimates	
Operating surplus	5,272	5,421	5,421	unrestricted
Amortization of Employee Future Benefit Expenses	4,500	1,703	50	restricted
School Renewal	172	172	172	restricted
Benefit Plan	932	932	932	restricted
Unfunded Post Age 65 Retirement Benefit Liability Phase-In (2012-13 to 2015-16)	5,145	5,145	5,145	restricted
Sinking fund interest	1,029	966	902	restricted
<b>TOTAL</b>	<b>17,050</b>	<b>14,339</b>	<b>12,622</b>	

# Faith Centered Learning

*In keeping with the virtues of our Catholic faith, we are called to **know** every student, to **inspire** them to follow the example of Jesus, and **empower** them with the knowledge and skills they need to live purposeful, meaningful lives.*

**What does God ask of you,  
but to do justice,  
and to love tenderly,  
and to walk humbly  
with your God?**

**Micah 6:8**



Funding for the following items in the 2020-21 budget is provided through a combination of savings in other areas and a reallocation of funding within the GSN, as there is no direct funding source to support the costs:

	Amount (\$)
Campus Ministers and Board Chaplain	692,580
Faith Consultant	121,963
Faith related staff development	35,800
Faith related supplies and services	14,900
Memberships	16,000
Provision for faith in school budgets	78,000
Retreats	46,000
<b>TOTAL</b>	<b>1,005,243</b>

Although Faith Development is a part of every program offered by the Board, specialized resources are provided to assist classroom teachers and provide system-wide retreats and activities, which ensure the delivery of faith-oriented programming.

Other resources that support this priority including superintendents, school principals, teachers and support staff that are involved in the planning of activities are not included in the expenditures listed above.



# International Education

WECDSD's International Education Program, which has expanded over the past 11 years, provides students from outside of Canada an opportunity to study at a local school, improve English language skills and gain an experience that will last a lifetime.

The closure of the Canadian borders to visitors has directly impacted the Board's ability to recruit and enroll students living in other parts of the world. The estimated number of students in the program has been reduced considerably in the 2020-21 budget, resulting in 49% less revenues than what was projected in the prior year budget. Some international student enrolment does remain in the 2020-21 budget however, in hopes of the border reopening for a portion of the school year.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget (restated)	2020-21 Budget
<b>Enrolment</b>					
Elementary	12	9	12	12	10
Secondary	86	111	135	139	65
<b>Total Enrolment (FTE)</b>	<b>98</b>	<b>120</b>	<b>147</b>	<b>151</b>	<b>75</b>
<b>Revenues</b>	<b>981,174</b>	<b>1,430,644</b>	<b>1,572,890</b>	<b>1,675,802</b>	<b>855,475</b>
<b>Expenses</b>					
Teaching Staff	463,403	577,997	716,896	592,059	358,394
Support Staff	161,632	209,411	255,779	270,484	294,000
Other	96,659	112,490	86,345	85,948	85,948
Student Recovery Amount	-	-	-	195,650	97,500
<b>Total Expenses</b>	<b>721,694</b>	<b>899,898</b>	<b>1,059,020</b>	<b>1,144,141</b>	<b>835,842</b>
<b>NET CONTRIBUTION</b>	<b>259,480</b>	<b>530,746</b>	<b>513,870</b>	<b>531,661</b>	<b>19,633</b>



# Special Education

In addition to the Pupil Foundation Grant and other GSN funding for classrooms, schools and the system as a whole, the Ministry provides school boards with the Special Education Grant. This grant provides additional funding for students who need special education programs, services and/or equipment.

WECDsB's inclusive model of Special Education service delivery expresses its commitment to educate each child to the maximum extent in the classroom they attend. It involves bringing the support services to the child rather than moving the child to the services. This vision enables students with special education needs to achieve personal excellence. This model however causes budget pressures and the Board annually overspends its allocation in this area.



In 2020-21, grant revenues are projected to increase as a result of additional funding through the Supports for Students Fund which provides flexible funding for school boards to support the learning needs of students. Increases in per pupil benchmark funding rates are also contributing to the increased revenue. Salaries and benefits are increasing as a result of negotiated salary increases, as well as additional positions added utilizing the Supports for Students Fund.

(\$Thousands)	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget	Change (2019-20 Budget to 2020-21 Budget)	
<b>GRANT</b>							
SEPPA	14,289	14,639	15,315	15,319	15,673	354	2.3%
SEA	980	873	945	895	898	3	0.4%
DSENA	10,616	10,506	11,416	11,211	11,450	239	2.1%
SIP	135	54	69	82	42	(40)	(93.6%)
BEA	143	145	178	354	361	7	1.9%
Other Revenue	-	1,080	1,097	-	1,001	1,001	100.0%
<b>Total Funding</b>	<b>26,162</b>	<b>27,297</b>	<b>29,020</b>	<b>27,861</b>	<b>29,426</b>	<b>1,565</b>	<b>5.3%</b>
<b>EXPENSES</b>							
Salaries and Wages	25,346	25,929	25,734	25,389	26,622	1,233	4.6%
Employee Benefits	5,066	5,209	6,065	5,672	6,173	501	8.1%
Staff Development	8	12	27	8	8	-	0.0%
Supplies and Services	514	446	585	454	504	50	9.8%
Fees and Contract Services	5	9	7	8	8	-	0.0%
<b>Total Expenses</b>	<b>30,938</b>	<b>31,605</b>	<b>32,417</b>	<b>31,530</b>	<b>33,315</b>	<b>1,784</b>	<b>5.4%</b>
Less: Self-Contained Class Allocation	(200)	(131)	(148)	(99)	(122)	(23)	19.0%
<b>Net Expenses</b>	<b>30,738</b>	<b>31,474</b>	<b>32,270</b>	<b>31,431</b>	<b>33,193</b>	<b>1,761</b>	<b>5.3%</b>
<b>In-Year Surplus/(Deficit)</b>	<b>(4,576)</b>	<b>(4,177)</b>	<b>(3,249)</b>	<b>(3,570)</b>	<b>(3,768)</b>	<b>(197)</b>	<b>5.2%</b>

# Administration & Governance

The School Board Administration and Governance Grant provides funding for administration and governance costs such as operating board offices and central facilities, board-based staff and expenditures, including supervisory officers and their secretarial support.

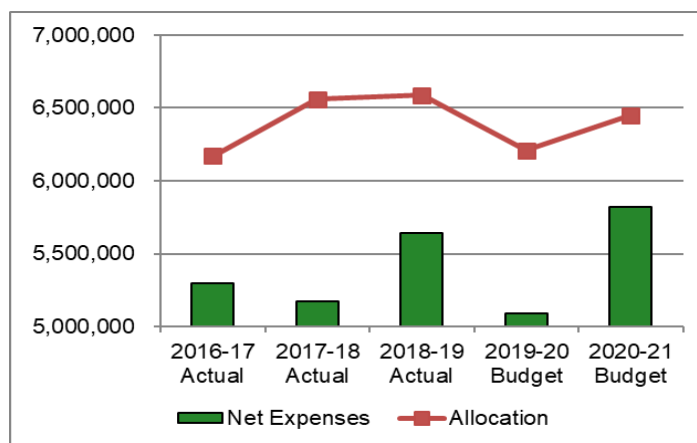
WECDSD receives funding for School Board Administration and Governance through the following allocations (*only allocations applicable to WECDSD are listed*):

1. Trustees Allocation
2. Reporting Entity Project Allocation
3. Parent Engagement Funding Allocation
4. Board Administration Allocation
5. Executive Compensation Allocation for 2017-18 Increases (new for 2020-21)
6. Curriculum and Assessment Implementation Allocation (new for 2020-21)
7. Employer Bargaining Agent Fees Allocation
8. Capital Planning Capacity Allocation
9. Managing Information for Student Achievement (MISA) Local Capacity Building Allocation

The Program Leadership Allocation (PLA) that was in this grant in the prior year has been moved to become its own grant – Program Leadership Grant – as part of a realignment that better delineates funding for the development and delivery of student programming.

## Board Administration Enveloping Compliance

The School Board Administration and Governance Grant enveloping provision incorporated in the GSN requires that boards’ net administration and governance expenses in a fiscal year do not exceed the administration and governance grant. The expectation is that school boards comply with the enveloping provision. As shown in the chart to the right, WECDSD does not overspend its allocation and in fact continues to redirect surplus funds to other areas of the Board.





# Capital Budget

The Board is required to distinguish between operating and capital budgets since the sources of funding are separate and distinct. The Capital Budget is developed in conjunction with the Facilities Services and Information Technology departments who assist in determining the Board's future capital needs.

Requested projects from departments and schools are prioritized along with a detailed project description with the requested budget. Administration reviews the requests, and recommendations are put forward to balance the projects to available funding.

- Recommendations are based on
- departmental priorities taking into account
- asset management principles, previous
- funding allocations, and Board priorities.

- A portion of the funding for each year of the capital
- budget is left unallocated to allow for some level of
- flexibility to address changing priorities, unanticipated
- projects and/or changes to currently approved capital
- projects.



## Asset Additions

The 2020-21 Budget reflects planned asset additions of \$35,852,714, summarized in the table below:

	Amount (\$)
Buildings	31,833,214
Land Improvements	3,850,000
Computer hardware and software	169,500
<b>TOTAL PLANNED ASSET ADDITIONS</b>	<b>\$35,852,714</b>

For all capital assets the Board must calculate amortization. The annual amortization expense projected in 2020-21 is \$17,105,017. It is this amount that forms part of the Board's projected \$268.7M gross expenditure budget in 2020-21.

The balance of the capital budget that is included in the Board's overall expenditure budget consists of known interest payments on debt obligations that resulted from historical construction of buildings and purchases of land. Therefore, the capital expense in the 2020-21 budget is comprised of:

	Amount (\$)
Interest on long term debt	5,366,579
Amortization of capital assets	17,105,017
<b>TOTAL CAPITAL EXPENSE</b>	<b>\$22,471,596</b>

The capital deficit is projected to be \$9.2M at the end of 2020-21, after being reduced by another year of unsupported amortization expense in the amount of \$722,047. School Renewal and Admin. proceeds of disposition continue to fund this unsupported expense in 2020-21.

## Capital Funding Sources

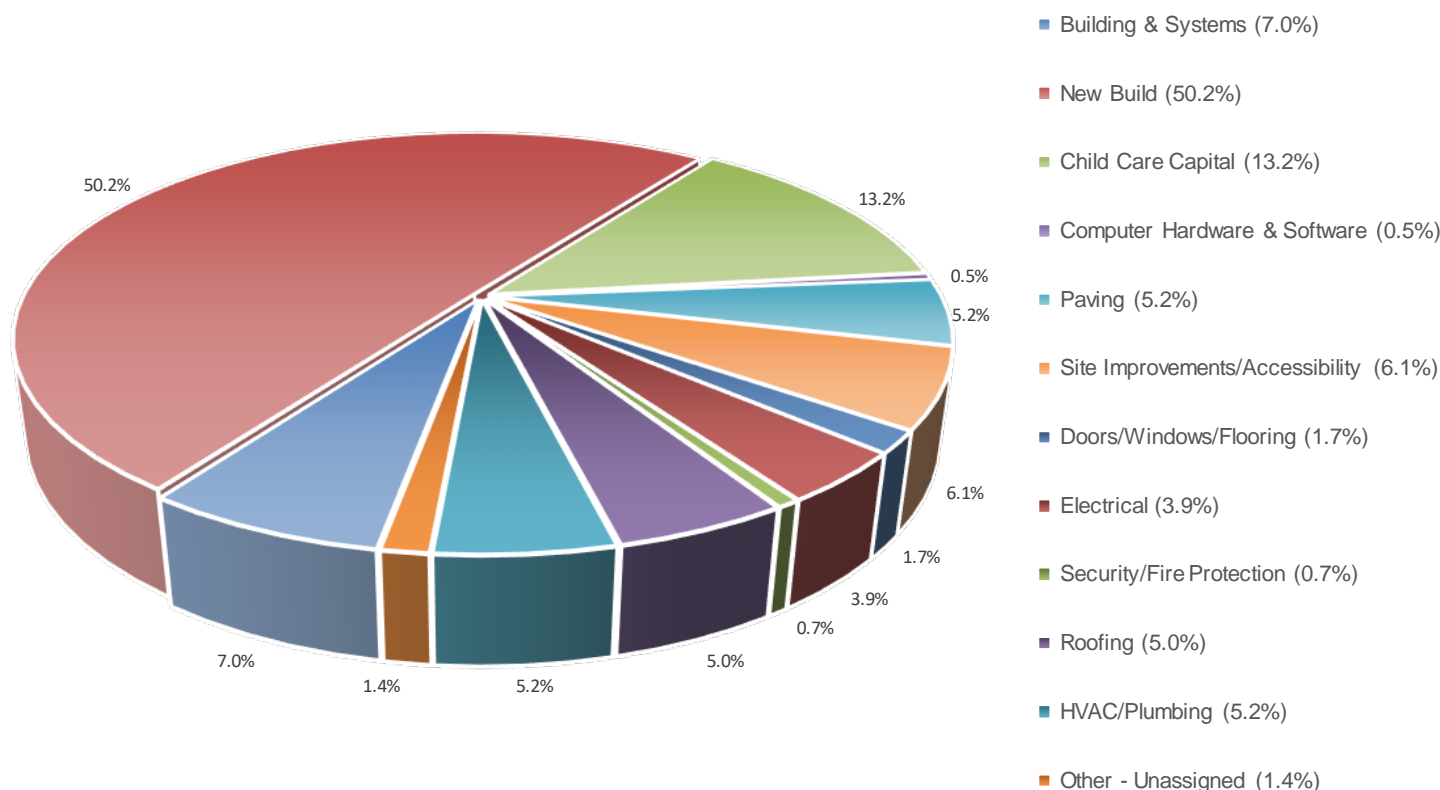
The Ministry continues its multi-year capital funding allocations designed to target school boards identified capital needs. The primary means for funding new construction is the Capital Priorities Grant. In addition, the Ministry provides funding to create new licensed child care spaces, meet enrolment demands through temporary accommodation, as well as purchase land for new schools and additions.

- For the 2020-21 school year, school renewal funding continues to be allocated between two renewal programs: (1) School Condition Improvement and (2) School Renewal Allocation.

The \$35.9M of capital expenditures have been balanced against available Ministry funding, as follows:

Category	2019-20 Budget	2020-21 Budget	Year Over Year Change
Early Years Capital	\$ 5,240,854	\$ 4,734,214	\$ (506,640)
Capital Priorities Grant – Major Capital	2,618,302	18,000,000	15,381,698
School Condition Improvement Allocation	10,750,000	10,369,000	(381,000)
School Renewal Allocation	2,029,500	2,749,500	720,000
Minor Tangible Capital Assets	158,200	-	(158,200)
Retrofitting School Space for Child Care	26,770	-	(26,770)
<b>Total Expenditures</b>	<b>\$ 20,823,626</b>	<b>\$ 35,852,714</b>	<b>\$ 15,029,088</b>

## Capital Expenditure Planning 2020-21



## School Renewal Allocation 2020-21

The School Renewal Allocation (SRA), which addresses the costs of repairing and renovating schools, is \$3,507,814 in 2020-21, an increase of \$111,143 over the 2019-20 funding level of \$3,396,671. With \$1,355,975 projected to be carried over from 2019-20 year-end, the total available to spend in 2020-21 is projected to be \$4,863,789 as shown below:

Project / School	Project Description	Projected Cost
<b><u>SITE IMPROVEMENTS</u></b>		
All Schools	Landscaping	150,000
Various Schools	Field Maintenance	50,000
Elementary	Based on project list & VFA assessments	500,000
Secondary	Based on project list & VFA assessments	500,000
<b><u>FLOORING</u></b>		
Various Schools	Carpet replacement, floor finishes	100,000
<b><u>PAVING</u></b>		
Various Schools	Paving and bus bays	500,000
<b><u>ACCESSABILITY</u></b>		
Various Schools	Address accessibility issues	200,000
<b><u>ELECTRICAL - SITE</u></b>		
Elementary	Various schools	100,000
Secondary	Various schools	100,000
<b><u>SECURITY</u></b>		
Elementary	Security upgrades	40,000
Secondary	Security upgrades	40,000
<b><u>OTHER</u></b>		
Various Schools	Wireless Access Points	169,500
Villanova	Water sewage treatment services	123,606
Various Schools	Portable Moves & Repairs	200,000
Unassigned	Additional projects to be determined	788,317
Provision for Unsupported Debt		637,543
<b>TOTAL PROJECTS</b>		<b>4,198,966</b>
Amount remaining in Deferred Revenue		664,823
<b>TOTAL</b>		<b>4,863,789</b>



## School Condition Improvement 2020-21

WECDSB's SCI allocation is \$9,350,542 for 2020-21, an increase of \$1,179,131 over the 2019-20 funding level of \$8,171,411. With \$8,552,032 projected to be carried over from 2019-20 year-end, the total spend in 2020-21 is projected to be \$10,369,000 as shown below. Unspent funds of \$7,533,574 will be carried forward to the next year.

Project / School	Project Description	Projected Cost
<b>PAVING:</b>		
L.A. Desmarais	Paving and Kiss n Ride	350,000
Various Schools	Parking lot replacement and bus bays	1,000,000
<b>SITE IMPROVEMENTS:</b>		
Various Schools	Based on project lists and VFA assessments	1,000,000
<b>DOORS / WINDOWS:</b>		
Elementary	Replace exterior/interior doors/windows	250,000
Secondary	Replace exterior/interior doors/windows	250,000
<b>FIRE PROTECTION:</b>		
Elementary	Fire panel replacements	50,000
Secondary	Fire panel replacements	50,000
Various Schools	Upgrade fire panel	60,000
<b>ELECTRICAL:</b>		
Holy Name Elementary	LED Retrofit	130,000
St. John Vianney	LED Retrofit	116,000
St. Angela	LED Retrofit	98,000
Our Lady of Mount Carmel	LED Retrofit	105,000
St. Peter	LED Retrofit	60,000
Various schools	Electrical upgrades and replacements	700,000
<b>MECHANICAL - PLUMBING:</b>		
Various Schools	Washroom renovations	150,000
<b>ROOFING:</b>		
St. Joseph	Partial roof replacement/restoration	200,000
Notre Dame	Partial roof replacement/restoration	400,000
Christ the King	Partial roof replacement/restoration	200,000
Various Schools	Partial roof replacement/restoration	1,000,000
<b>HVAC:</b>		
Various Schools	Hot water tank replacement	200,000
Various Schools	System upgrades and replacement	500,000
Various Schools	Boiler replacement	500,000
Various Schools	Rooftop unit replacement	500,000
<b>BUILDING &amp; SYSTEMS:</b>		
Various Schools	Other capital building - TBD	1,500,000
Various Schools	Other site improvements - TBD	1,000,000
<b>TOTAL PROJECTS</b>		<b>10,369,000</b>

Boards must use this funding on depreciable renewal expenditures in schools that are expected to remain open and operating for at least five years.

- School boards are required to direct 70 percent of their SCI funding to key building components and systems. The remaining 30 percent can continue to address major building components or, alternatively, building interiors and surrounding site components.

# Ministry of Education Reporting Dates

Financial reporting, monitoring, and auditing are important elements of an overall accountability framework associated with funding that is provided for education. The Ministry continues to monitor that grant claims by school boards are in accordance with the grant regulations and that school boards are in compliance with provincial standards and legislation, and funding envelopes.

The Ministry has established the following dates for submission of financial reports in 2020–21:

DATE	FINANCIAL REPORT
August 19, 2020	Board Estimates for 2020–21
November 13, 2020	Board Financial Statements for 2019–20
November 20, 2020	Board Enrolment Projections for 2021–22 to 2024–25
December 15, 2020	Board Revised Estimates for 2020–21
May 14, 2021	Board Financial Report for September 1, 2020 to March 31, 2021



## School Board Compliance

Some of the measures that the Ministry has taken to ensure compliance by school boards include:

- ✓ withholding grants when a board is not in compliance,
- ✓ requiring boards to prepare and submit deficit management plans when necessary, and
- ✓ directing boards to take measures to become compliant.



# Appendix I: Compliance Report

Submission Version: Board Working Version  
 School Board Name: Windsor-Essex Catholic DSB  
 School Year: 2020-21  
 Cycle: Estimates

## Compliance Report

### Administration and Governance

Gross Expenses excluding internal audit	7,010,080
Other incomes	1,190,725
Net Expenses excluding internal audit	5,819,355
Funding allocation excluding internal audit	6,451,605
Overspending on Administration and Governance	0
Compliant /Non-compliant	COMPLIANT / CONFORME

### Is the board in a Multi-Year recovery Plan?

(If board is in multi-year recovery plan then compliance report below does not apply.)

### Balanced Budget Determination

1.1	In-year revenues (Sch 9, line 10.0 - Sch 9, line 4.4)	266,992,586
	In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 + item 1.3.1 - item 1.4 - item 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1)	0
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	268,709,387
1.3	In-year surplus/(deficit) for compliance purposes .....Item 1.1 - item 1.1.1 - Item 1.2	-1,716,801

REQUIRES FURTHER  
COMPLIANCE  
CALCULATION /  
REQUIERT DES  
CALCULS  
COMPLÉMENTAIRES  
AUX FINS DE  
CONFORMITÉ

1.4 If item 1.3 is positive, board is in compliance. Otherwise, see calculation below.

### Compliance Calculation Prior to Ministry Approval Amount (Education Act, 231. (1))

1.5	Operating Allocation to be used in Compliance Calculation (From section 1A, item 1.92)	239,376,714
1.6	1% of item 1.5	2,393,767
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	14,339,324
1.8	Lesser of item 1.6 and item 1.7	2,393,767
1.9	If the amount of deficit on at item 1.3 is less than item 1.8, then the board is in compliance. If the board is not in compliance, see the calculation below.	COMPLIANT / CONFROME

### Compliance Calculation After Ministry Approval Amount (Education Act, 231. (3))

1.10	Amount of Ministerial approval received allowing in-year deficit to exceed item 1.8	-
1.11	Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10	2,393,767
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance (Note 1)	COMPLIANT / CONFORME

Note 1: If Line 1.12 indicates "Non-Compliant", the school board must seek Minister's approval for the deficit.

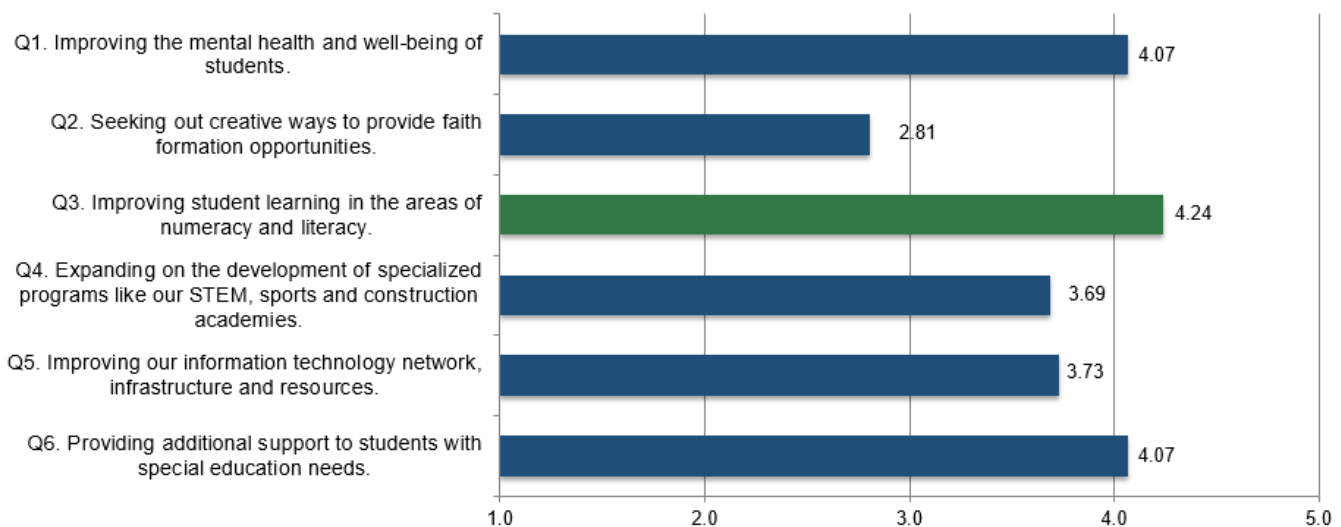
# Appendix II: Budget Consultation Survey Results

The Board is committed to ensuring that sufficient communication and consultation with the community exists regarding 2020-21 budget development. The community was invited to provide input at an early stage of budget development through a formal budget consultation survey. The intent of the survey was to inform the Board’s budget development and assist in formulating and affirming Board priorities as the Board works to promote excellence in education within a Faith-centered learning environment.

As of the original March 6, 2020 submission deadline, 2,049 survey responses were received. By comparison, 1,299 survey responses were received for the 2019-20 Budget Consultation Survey. Overall responses to the 2020-21 Budget Consultation Survey are summarized below.

**QUESTION:**

**Windsor-Essex Catholic District School Board’s new Vision statement “Building communities of faith, hope and service” continues to identify the beliefs, principles and core purpose of the Board. This Vision is incorporated into all aspects of our organization. In order to align the Board’s resources fully with our Vision, please rate the following in terms of how much of the Board’s limited resources should be allocated to these areas: a 5 being the highest amount and a 1 being the least amount of resources allocated.**



Results are representative of an average rating of importance.

Consideration for budget

Stakeholders identified Numeracy and Literacy as being most important for resource allocation.

Overall results are representative of an average rating of importance.

## Appendix III: Abbreviations

ABA	Applied Behaviour Analysis
ADE	Average Daily Enrolment
ASD	Autism Spectrum Disorder
BAP	Board Action Plan (on Indigenous Education)
BEA	Behaviour Expertise Amount
CP	Capital Priorities
CPC	Capital Planning Capacity
CPI	Consumer Price Index
CUPE	Canadian Union of Public Employees
CUS	Community Use of Schools
CYW	Child Youth Worker
DCC	Deferred Capital Contributions
DSENA	Differentiated Special Education Needs Amount
EA	Educational Assistant
EARSL	Employee Average Remaining Service Life
ECE	Early Childhood Educator
EFIS	Education Financial Information System
ELHT	Employee Life and Health Trust
EQAO	Education Quality and Accountability Office
ESL/ELD	English as a Second Language/ English Literacy Development
EWPF	Education Worker Protection Fund
EYCP	Early Years Capital Program
FCI	Facility Condition Index
F&E	Furniture and Equipment
FSL	French as a Second Language
FTE	Full-Time Equivalent
GSN	Grants for Student Needs
HR	Human Resources
HST	Harmonized Sales Tax
HVAC	Heating, Ventilation and Air Conditioning
ISP	Investments in System Priorities
ISRA	International Student Recovery Amount
IT	Information Technology
IYDEP	In-Year Deficit Elimination Plan
JK	Junior Kindergarten
K	(Senior) Kindergarten
LED	Light Emitting Diode (LED lighting)
LOG	Learning Opportunities Grant
LPF	Local Priorities Fund
LTO	Long-term Occasional Teachers
MGCS	Ministry of Government and Consumer Services
MISA	Managing Information for Student Achievement
MOV	Measures of Variability
mTCA	Minor Tangible Capital Assets
NPF	Not Permanently Financed
NPP	New Pupil Places
NTIP	New Teacher Induction Program
OCEW	Ontario Council of Education Workers
OECM	Ontario Education Collaborative Marketplace
OECTA	Ontario English Catholic Teachers' Association



OFA	Ontario Financing Authority
OnSIS	Ontario School Information System
OSR	Ontario Student Record
OSSLT	Ontario Secondary School Literacy Test
OTG	On-the-Ground Capacity
OTPP	Ontario Teachers' Pension Plan
PD	Professional Development
PLA	Program Leadership Allocation
PLAR	Prior Learning Assessment and Recognition
PLG	Program Leadership Grant
POD	Proceeds of Disposition
PPA	Per-Pupil Amount
PPE	Personal Protective Equipment
PPF	Priorities and Partnerships Fund
PSAB	Public Sector Accounting Board
Q&E	Qualifications and Experience
RIAT	Regional Internal Audit Team
RNEF	Rural and Northern Education Fund
SAF	Supplementary Area Factor
SBCBA	School Boards Collective Bargaining Act
SCI	School Condition Improvement
SEA	Special Equipment Amount
SEL	School Effectiveness Lead
SEF	School Effectiveness Framework
SEPPA	Special Education Per-Pupil Amount
SESPM	Special Education Statistical Prediction Model
SFIS	School Facility Inventory System
SHSM	Specialist High Skills Major
SIP	Special Incidence Portion
SO	Supervisory Officer
SRA	School Renewal Allocation
SSF	Supports for Students Fund
SSL	Student Success Lead
SK	Senior Kindergarten
STEM	Science, Technology, Engineering and Math
TBD	To Be Determined
TCA	Tangible Capital Assets
TELT	Technology Enabled Learning and Teaching
TSS	Targeted Student Supports (Envelope)
VFA	VFA.database (relates to capital planning assessments)
WECD SB	Windsor-Essex Catholic District School Board



**WINDSOR-ESSEX CATHOLIC  
DISTRICT SCHOOL BOARD**

**KNOW  
INSPIRE  
EMPOWER**

*For more information  
about the 2020-21 Budget, please contact:*

**PENNY KING  
Executive Superintendent of Business**

1325 California Avenue, Windsor, ON N9B 3Y6  
(519) 253-2481, extension 1247  
[suptbusiness@wecdsb.on.ca](mailto:suptbusiness@wecdsb.on.ca)