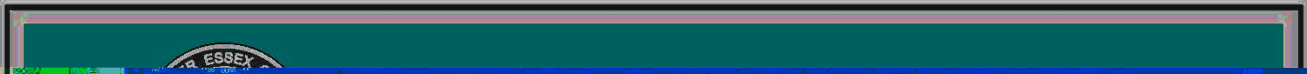




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2019-2020 Budget

Approved June 18, 2019



UNIVERSITY OF ESSEX

Faculty of Business and Economics

Department of Economics

Microeconomics

Exam Questions

Question 1

1.1. A firm's production function is given by

$$Q = 10L^{0.5}K^{0.5}$$

where Q is output, L is labour and K is capital.

1.2. The firm's cost function is given by

$$C = 10L + 20K$$

where C is total cost, L is labour and K is capital.

1.3. The firm's profit function is given by

$$\pi = 10L^{0.5}K^{0.5} - 10L - 20K$$

where π is profit, L is labour and K is capital.

1.4. The firm's profit function is given by

$$\pi = 10L^{0.5}K^{0.5} - 10L - 20K$$

where π is profit, L is labour and K is capital.

1.5. The firm's profit function is given by

$$\pi = 10L^{0.5}K^{0.5} - 10L - 20K$$

where π is profit, L is labour and K is capital.

1.6. The firm's profit function is given by

$$\pi = 10L^{0.5}K^{0.5} - 10L - 20K$$

where π is profit, L is labour and K is capital.

1.7. The firm's profit function is given by

$$\pi = 10L^{0.5}K^{0.5} - 10L - 20K$$

where π is profit, L is labour and K is capital.

1.8. The firm's profit function is given by

$$\pi = 10L^{0.5}K^{0.5} - 10L - 20K$$

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Introduction

1.1 Trustees

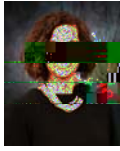
Julia Burgess – Vice-Chairperson of the Board
Town of Essex, Town of Kingsville

Sarah Cipkar
Windsor Wards 3, 4 and 10

Cathy Cooke
Windsor Wards 5, 6, 7 and 8

Alan Halberstadt
Windsor Wards 3, 4 and 10

Alicia Higgison
Town of Lakeshore, Town of Tecumseh



Dr. Jessica Sartori – Chairperson of the Board
Windsor Wards 1, 2 and 9



Gale Hatfield
Windsor Wards 5, 6, 7 and 8



Iman Berry
Student Trustee - City



Layla Bakaa
Student Trustee - County

1.2 Administration

Erin Kelly	Director of Education
Paul Antaya	Superintendent of Human Resources
Shelley Armstrong	Superintendent of Business
Todd Awender	Superintendent of Education – Accommodations
Vicki Houston	Superintendent of Education – Student Success and Alternative Education
Dr. Jeff Hillman	Superintendent of Education – School Effectiveness/Parent Engagement
Dr. Clara Howitt	Superintendent of Education – Program and Professional Learning
John Howitt	Superintendent of Education – Elementary Staffing and Information Technology
Dr. Sharon Pyke	Superintendent of Education – Student Well-Being (Safe Schools, Equity, Healthy Schools, Mental Health)
Mike Wilcox	Superintendent of Education – Special Education

asset due to usage and/or obsolescence. Instead of expensing the tangible capital asset the year it is purchased, it is expensed over its useful life, ranging from 5 to 40 years, depending on the type of asset.

The related capital grant (DCC) is also amortized into income on the same basis. For Ministry of Education supported capital purchases, the amortization expense equals the amortization of DCC and there is no effect on the year end surplus (deficit) of Education expense.

increased costs of the EHLTs. Non-statutory benefits continue to increase and assumptions (rates and amounts) are made which may differ from actual.

¾ Estimates for supply/replacement staff – Budgeted replacement costs for occasional teachers, educational support staff (ESS) and casual custodians represents \$10.7 million in the 2019-20 budget (\$10.7 million in 2018-19). This is considered a risk given the continuation of the sick and short-term leave program and the potential increase in the number and cost of replacement staff required. Sick leave provisions currently in effect:

- o Eleven (11) sick days allocated in 2019-20.
- o Any of the 11 sick days allocated in 2018-19 that are not used may be carried over to 2019-20; these carry-over days can only be used for the purposes of topping up the Short Term Leave and Disability Plan (STLDP) .
- o STLDP days (120 days in total) for illness that are being paid at 90% of an employee's annual salary.
- o The provincial agreements provide paid sick days to occasional teachers and ESS staff which presents additional unfunded costs to the Board.

¾ Special Education:

- o Expenses exceed the grant by \$4.6 million (\$4.0 million in 2018-19).
- o Changes to the Ontario autism program may result in students with more complex needs enrolling in the school system in the Fall of 2019 than anticipated.

¾ The funding changes related to the 34-Credit Threshold began in the 2013-14 year. The portion of a pupil's enrolment over the 34-credit threshold is called a "high-credit" and is funded at the Continuing Education rate (which is significantly lower). The 2019-20 budget anticipates that there will be 8.0 students (8.0 in 2018-19) funded at this reduced rate.

¾ Capital – Aging infrastructure could result in significant unforeseen expenditures.

1.5 Major Policy & Funding Changes and Financial Impact

In late May, the Ministry released their annual memorandum to provide school boards with details surrounding the 2019-20 GSN and its supporting regulations. This announcement is typically made in late March or early April. Additionally, the

Ministry announced a new program titled Pr

Beginning in 2019-20, school boards will be required to maintain a board wide average class size of 28 for all secondary classes. The

1.5.1 Special Education



The Ministry has provided additional investment (\$248,000) in the area of Applied Behaviour Analysis (ABA) for Board Certified Behaviour Analysts (BCBAs) and additional training opportunities.

Other Grants for Student Needs

The Local Priorities Fund (LPF), first established in 2017-18 during the last round of collective bargaining, expires on August 31, 2019. Whether this funding is extended is an issue subject to the upcoming central collective bargaining process. The \$3,943,000 of LPF budgeted in 2018-19 was used to support 37.0 FTE staffing positions. The funding and the positions supported by the funding have been eliminated for the 2019-20 budget. The details of the positions are discussed later in this report.

For 2019-20, the Cost Adjustment Allocation – Base Amount and the Human Resource Transition Supplement have been discontinued. The Cost Adjustment Allocation – Base Amount provided supplemental funding for education worker benchmarks (\$274,000 in 2018-19). The Human Resource Transition Supplement provided financial assistance in managing the negotiated 2017-19 collective agreements which expire on August 31, 2019 (\$166,000 in 2018-19). In total, funding is reduced by \$440,000.



This is the third year of a four year phase-in of the funding impacts of the new School Foundation Grant (SFG) definition of a school based on campus, introduced in 2017-18. A campus being defined as property or properties owned, leased or rented by a school board that are linked by a contiguous property line. Previously, funding was based on the School Identification Number (School ID). Since Bellewood Public School and Giles Campus French Immersion Public School have the same school ID and Forest Glade Public School and

Forest Glade Primary Learning Centre also share the same school ID, only two (2) school locations out of the four (4) qualified for SFG funding prior to the change. Each location is now considered its own campus and all qualify for funding. This additional funding of approximately \$337,000 is being phased in over four (4) years. Therefore, 75% of the additional fu

Total PPF (formerly EPO) revenue is budgeted to decrease by \$419,000 as detailed below:

PPR/EPO Description	\$ Increase /
---------------------	---------------

The PLA is enveloped in that the funding must be spent globally on leads' salary, benefits, travel and professional development.

The Ministry is providing a two (2) percent cost benchmark update to the non-staff portion of the School Operations Allocation benchmark to assist in managing the increases in commodity prices (i.e. utilities).

This is the eighth (8) year of a 12 year phase-out of the retirement gratuities resulting in a reduction in the benefits funding benchmarks of 0.167%.

1.6

Financial Overview

- ;
- ;
- ; The proposed budget meets the Ministry's compliance requirements (Refer to Appendix 4 of the budget document)
- ;
- ; The Board Administration and Governance expenses are compliant for Ministry purposes.

The Board has presented a **balanced operating budget** for the 2019-20 school year. A deficit for compliance purposes of \$931,736 represents the amortization/decrease to the committed capital projects surplus which is comprised of LaSalle Public School, Better Schools Energy Retrofit, Campbell Public School and Administrative Building capital expenditures.

Operating Budget (excluding committed capital)
(Appendix 1, 2)



Capital Budget
(Appendix 3)

2.1 Projected Average Daily Enrolment (ADE)

Elementary

Projected enrolment for the grant calculation (Pupils of the Board) is 24,647 ADE (24,400 in 2018-19 budget) representing an increase of 247 ADE. In addition, elementary VISA students (Other Pupils) is 19 ADE (13 in 2018-19).

Description

Overall Comments

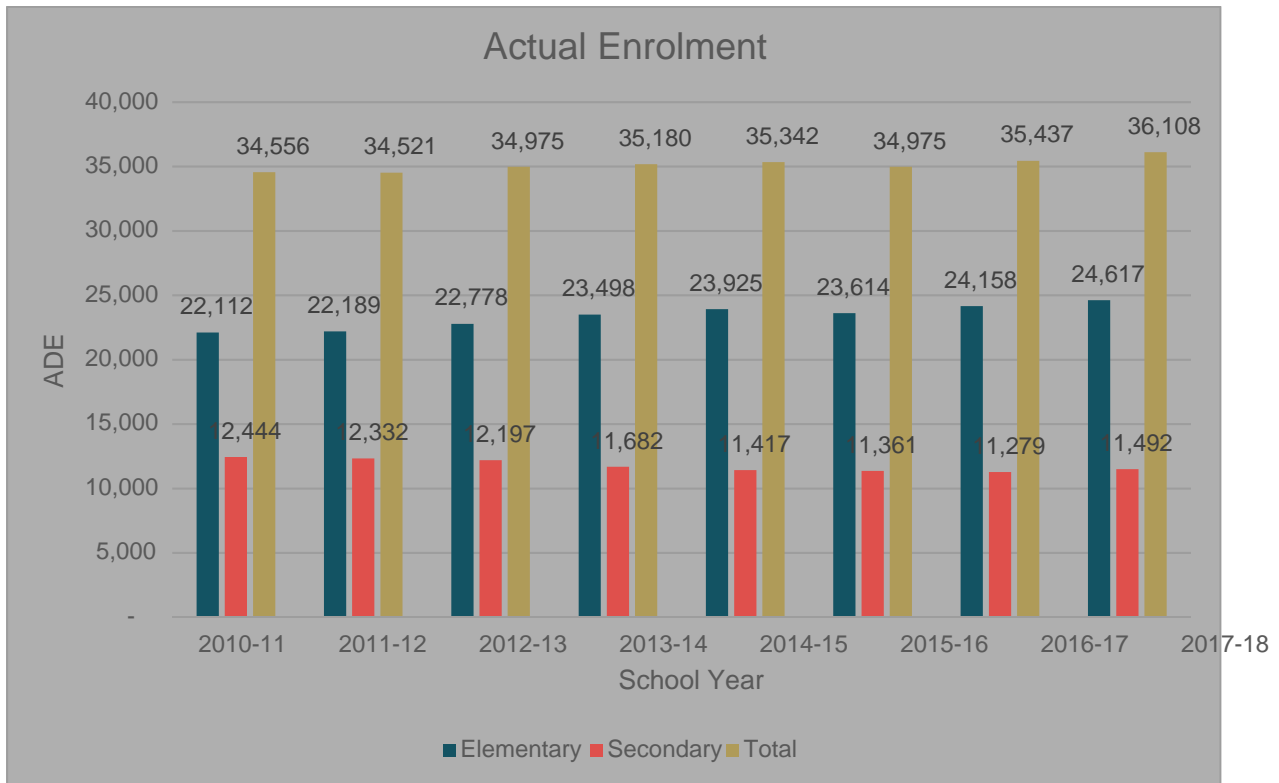
In total, it is projected that 195 VISA students (150 in 2018-19) will generate tuition revenue of \$2.5 million (\$1.9 million in 2018-19). The secondary projection includes 30 ADE Independent Study pupils (30 ADE in 2018-19). A Ministry enrolment audit in 2015 resulted in a reclassification of certain regular secondary day school ADE to Independent Study ADE.



In elementary, the budgeted increases in JK-SK and Grades 4-8 are slightly offset by a decrease in Grades 1-3. When compared to actual October 2018 figures that were presented in the 2018-19 revised budget, a slight decrease of 121 ADE is expected.

The requirement of students to attend until 18 years of age is a positive mitigating factor in the secondary enrolment.

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



Projected Enrolment	2015-16 Budget	2016-17 Budget	2017-18 Budget	2018-19 Budget	2019-20 Budget	Difference 2019-20 vs 2018-19
Elementary	23,503.0	23,477.0	23,931.0	24,413.0	24,666.0	253.0
Secondary (includes high credits, > 21 years and VISA) *	11,419.0	11,245.0	11,430.0	11,648.5	11,687.5	39.0
Total	34,922.0	34,722.0	35,361.0	36,061.5	36,353.5	292.0

* Includes 11.0 high credits (funded at the lower Continuing Education rate) in 2015-16, 15.6 high credits in 2016-17, 7.0 high credits in 2017-18, 8.0 high credits in 2018-19 and 8.0 high credits in 2019-20

NOTE: Difference in total enrolment for 2019-20 vs. 2018-19 Revised Estimates is 13.4 ADE

2.2 Changes in Revenue Allocation

There were major shifts in grants in 2006-

Staff	2019-20	2018-19	Change	LPF Positions	Change (excl. LPF)
Elementary Teachers	1,474.5	1,516.2	(41.7)	(11.0)	(30.7)

Language (ESL) coaches and 8.0 FTE represent guidance counselors. A revised service delivery model in these two areas will still provide sufficient student services.

The decrease of 2.8 FTE secondary teachers relates to a decrease of 1.0 FTE at Pelee Island as student enrolment does not support the position, and a decrease of 1.0 FTE for a Supervised Alternative Learning (SAL) teacher. Other minor adjustments to staffing include the area of credit recovery as these are non-regular classroom sections.

Non-Teaching

The change in the non-teaching staff complement is noted in the appropriate section. As a result of the class size changes and reduction in funding, a thoughtful system-wide review of staffing was completed by senior administration in order to ensure resources are aligned with both programming and operation initiatives and funding. As a result, certain unfunded positions were eliminated.

- x Early Childhood Educators (ECEs) – A decrease of 2.0 FTE is a result of a

- o Support Workers for the Deaf and Hard of Hearing (SWDHH) – A decrease of 2.0 FTE; these positions are staffed to meet individual student needs.
- o Indigenous Student Support Worker – A decrease of 0.5 FTE represents a prior year budget correction.
- o Cafeteria Education Assistants (CAEs) – A decrease of 1.0 FTE as these positions are not funded.
- x Consultants – A decrease of 1.5 FTE represents the following:
 - o A decrease of 1.0 FTE Parenting and Family Literacy Centre consultant as the EarlyON program funded by the City of Windsor no longer supports this position.
 - o A decrease of 0.5 FTE represents a budget reclassification to the Clerical line.
- x Vice-Principals – An increase of 0.75 FTE was made during the 2018-19 year and was reflected in the Revised Budget. This increase continues for the 2019-20 year representing additional support in the elementary schools.
- x Clerical – An increase of 0.3 FTE represents a 0.5 FTE budget reclassification to this line (from the Consultants line) net of a 0.2 FTE budget correction to adjust to actual staffing.
- x Facility Services – An increase of 1.0 FTE represents the following:
 - o A decrease of 1.0 FTE Facility Services Supervisor due to elimination of a contract position.
 - o A decrease of 3.0 FTE Maintenance Workers. 1.0 FTE represents a budget correction and 2.0 FTE represents an alignment of resources to service levels and efficiencies achieved in this area.
 - o An increase of 5.0 FTE Custodians due to increased space (including portables). This increase was reflected in the 2018-19 Revised Budget and is maintained for 2019-20.
- x Other Professional – A decrease of 3.0 FTE represents a reduction in staffing at Employment Services. A reduction in funding from the Ministry of Training, C01 o2Univ-5.7(rs)ntiHsas nr5.9(e-0(ctly attr]J18.975 0 TD.00086Tc.0405 Tw[pibuablesto

2.4

2.5 Full-Day Early Learning Kindergarten (FDK) Program

Most boards did not employ Early Childhood Educators (ECEs) prior to the introduction of FDK. When the Ministry released the funding grid, most boards introduced the position and paid at the funded rate thereby ensuring the ECE salary was fully funded by the EPO. Our Board eliminated the ECE position a few years ago; however, the position still existed within the Collective Agreement and therefore when it was reintroduced, that position had to be paid in accordance with the Collective Agreement which is substantially higher than the Ministry benchmarks. An ECE starting at step 0 on the Board's grid is paid at an amount that almost equals step 3 on the Ministry's grid. An ECE at any other step is paid at an amount greater than the Ministry's top grid, step 4. Since other boards are funded for ECEs at the rate paid, Administration continues the approach that the ECE experience grid submitted, and subsequently funded, should reflect the costs paid as opposed to the year of experience on the grid (i.e. Board ECEs at step 0 would be placed on the Ministry's grid at step 3 based on the costs paid as per the Collective Agreement). Administration believes there is a strong case for this rationale.

Operating Expenses

2019-20 Budget



- Classroom Teachers
- Supply Staff
- Teacher Assistants/Educational Support Staff
- Textbooks/supplies
- Staff Development
- Principals and VPs
- School Office
- Co-or. & Consult.
- Board Admin.
- School Oper./Maint.
- Continuing Ed.
- Transportation
- School Renewal
- Interest
- School Generated Funds
- Other Non-Oper.
- Amortization

3.1 Classroom Expenses

Teachers (Appendix 6)

Budgeted expense is based on legislation. Consistent with the prior year, the salary grids are aligned for Elementary Teachers' Federation of Ontario (ETFO) and Ontario Secondary School Teachers' Federation (OSSTF).

The two-year extension agreements to the current 2014-17 collective agreements provide teaching staff with a 0.5% grid increase effective August 31, 2019. Also for 2019-20, teachers are eligible for grid movement on September 1, 2019. The net impact of grid increases and grid placement for elementary and secondary teachers represents additional cost of \$4.2 million (i.e. average salaries are higher in 2019-20 compared to the prior year). This is offset by the Cost Adjustment and Qualifications and Experience Grant.

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

A decrease of 52.3 FTE teachers (41.75 FTE elementary and 9.5 FTE secondary) is attributable to the expiration of Local Priority Fund positions (17.7 FTE) and meeting the new and existing class size requirements. This represents a decrease of approximately \$4.8 million in teacher salary.

A decrease in benefit costs of \$0.3 mill

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

Total costs in this area are consistent with the prior year. The decrease is attributable to net staffing decreases offset by an increased cost of benefits.

The Local Priorities Fund (LPF) is discontinued in 2019-20 and no longer supports

Included in the Special Education / Learning Opportunities line is a \$200,000 salary contingency set aside for additional staffing support for 2019-20. The specific positions, if required, will be determined at a later date by the Director of Education in consultation with the Superintendents and based on student needs.

Included in total salaries is an additional cost of \$0.5 million that relates to an increase in salaries due to the provincial extension agreements and increased grid placement for Education Support Staff (ESS).

The Board continues to support the cost of Part-Time School Aides (PTSA) and the budgeted cost is consistent with the prior year.

A decrease of \$10,000 is budgeted for bus

amount was added at Revise

Staffing Contingency - \$400,000 has been budgeted in this line as a contingency for additional staffing. As a result of the staffing reductions due to the elimination of Local Priorities Funding and changes in class size requirements, an amount has been set aside for additional staffing needs as they arise in 2019-20.

School Allocation (school budgets) – There were no changes in the formula to calculate school budgets in 2019-20. An slight increase is due to increased elementary enrolment.

Staff Development (Appendix 1)

This budget line item includes expenses for the New Teacher Induction Grant (NTIP), School Effectiveness Framework and Special Education Staff Development. An increase of \$44,000 is budgeted for 2019-20 and represents:

- x An increase of \$17,000 for Special Education needs;
- x An increase of \$27,000 in NTIP which is offset by funding as more teachers qualify for this funding compared to the prior year (funding is based on teachers with 2 years or less experience);

3.2 Non-classroom Expenses (Appendix 9)

Principals and Vice-Principals

Total salaries are budgeted to increase by approximately \$202,000 budget to budget. The increase is a result of an ad

reflected in the revised budget and budget corrections to actual staffing levels. Salary costs are budgeted to decrease \$232,000 as a result of these staffing changes, net of scheduled salary increases in accordance with collective agreements.

A decrease in employee benefits of \$81,000 is budgeted primarily due to the decrease in salaries. Also, retirement gratuity expenses are expected to increase in 2019-20 as a result of actuarial assumptions.

Consistent with the prior year, an amount of \$40,000 is included in the budget to replace secretarial/clerical workstations. An Evergreen Replacement for administrative computers is included in the School Secretaries' budget line in the amount of \$200,000 (which includes

Consistent with the prior year, the budget for Professional Development is \$4,000 per Trustee and \$3,000 for each Student Trustee.

Director and Supervisory Officers

In 2018-19, salaries were budgeted based on expected outcomes of an executive compensation review. The current year budget represents actual current salaries after the completion of the review. The salaries are frozen at the current rates until further Ministry guidance is provided. As a result a decrease in salaries of \$131,000 is budgeted.

Retirement gratuity expenses are expected to increase in 2019-20 by \$34,000 as a result of actuarial assumptions. The additional increase in benefits is the result of an increase in EHLT and statutory rates.

Board Administration

Salaries have increased by \$303,000 and represents:

- x Reclassification of 2.2 FTE positions and related cost to this line from the School Secretaries line,
- x Increase of 0.5% effective August 31, 2019 which is consistent with the

Supplies and Equipment expenses have increased by \$31,000. As the current collective agreements expire on August 31, 2019, the budget has been increased by \$15,000 for negotiation related expenses. This is partially offset by savings of \$7,000 in other areas of the Human Resources (HR) budget. Also, the central Information Technology (IT) budget has been increased by \$23,000 primarily due to the implementation of the new student information system and other scheduled increases in software maintenance fees.

The Ontario Public School Boards Association (OPSBA) fee of \$68,000 (\$68,000 in 2018-19) is included in the budget.

Under the School Boards Collective Bargaining Act (SBCBA), trustees' associations are the statutory central employer bargaining agents for school boards in central negotiations with teachers' federations and education worker unions. In recognition of this role the Ministry has provided \$43,300 (\$43,300 in 2018-19) of additional funding through the School Board Administration and Governance Grant to pay for costs related to staffing positions for central negotiations, as well as travel and accommodation and other SBCBA related responsibilities, including additional operating expenses, actuarial services, legal services and translation. An amount equal to the funding has been budgeted as an expense and included in Other Expenditures.

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement benefits) is required and results in a \$712,000 expense in 2019-20 (\$644,000 in 2018-19).

School Facilities – Operations

Changes to staffing include:

- x An increase of 5.0 FTE Custodians,
- x A decrease of 1.0 FTE contracted Facility Services Supervisor and
- x A decrease of 3.0 FTE Maintenance Workers.

Details surrounding these changes are noted in subsection 2.3.3. The total impact of these changes is an increase in salaries of approximately \$20,000 (excluding m.agr\$5

The salaries line includes a budget of \$1.1 million (\$1.1 million in 2018-19) for casual custodian replacement costs.

Benefits have increased as a result of additional salary costs and increased benefit rates.

An increase in utilities expenses of \$227,000 is included in the budget as a result of expected commodity rate increases. EcoSchools continues to function at a high level in the schools to achieve additional savings.

Overall maintenance and operation costs are budgeted to increase by \$0.7 million. \$0.5 million of this increase relates to expected increases in the cost of supplies and services. \$0.2 million of this increase relates to the adjustment of budget to actual (i.e. budget correction) for the shared costs of maintaining and operating the Essex Pool.

In 2018-19, the Ministry is providing a 2% funding increase to the non-staff portion of the School Operations Allocation benchmark to assist boards in managing the increase in commodity prices (energy, facility insurance and other costs).

In 2010-11 the Ministry introduced an allocation to address the estimated annual cost of temporary accommodation. This approach continues in 2019-20 resulting in funding in the amount of \$1,138,000 (\$510,000 in 2018-19) allocated to our Board. This funding may be used for portable moves, leases, and purchases as well as for lease costs for permanent instructional space. Consistent with the prior year, portable purchases expenses have been budgeted in the capital budget to directly offset the funding provided.

The expense for the LaSalle Public School interest payment and Energy Retro-fit interest payment reflects the actual interest portion of the debentured amounts. These projects were not covered by New Pupil Place Grants (NPPG). The Board

Ongoing Funding Issue – School Facilities

New in 2019-20, the supplementary area factors are being updated to reflect data from the 2018-19 school year, as of March 8, 2019, and align with proposed changes to secondary class size. These changes will apply to the elementary and secondary panels under base school operations and are to be phased in over five (5) years. The impact of the phase in for year 1 is minimal as it is offset by data changes to reflect the 2018-19. However, over the next 4 years, this phase in represents a risk of funding loss in this area.

has set aside (i.e. internally appropriated) surplus to offset the capital cost of these assets and pay for the amortization. The interest payments for the duration of the debentures will be charged to this line. Management has reviewed the feasibility of paying off these debentures early to save future interest costs, however, the early loan termination penalties are too costly. In accordance with PSAB, the principal payment is a balance sheet (cash flow) item and is not included in the operating budget as an expense.

2017-18 was the final year of a 3 year phase-in of the School Board Efficiencies and Modernization (SBEM) measures introduced in 2015-16 to encourage the management of underutilized school space. The SBEM measures resulted in changes to top-up funding and benchmarks under the School Facility Operations and Renewal Grant. In 2017-18 and beyond, Base top-up funding is no longer provided to support the operation and maintenance of facilities where enrolment is less than capacity. Under the new model a school can qualify for enhanced top-up only. Enhanced top-up funding supports the operation and maintenance of schools that are isolated from other schools of the same board. Under the new model of funding, only 4 schools qualify for enhanced top-up (Harrow Public School, Pelee Island Public School Centennial Central Public School and East Mersea Public School). The enhanced top-up formula provides the Board with \$238,000 for school operations (\$247,000 in 2018-19).

For compliance purposes, an adjustment to record the amortization of the Employee Future Benefits (EFB) obligation (retirement benefits and gratuity) is required and results in a \$1.0 million expense in 2019-20 (\$1.0 million in 2018-19).

School Facility – Health and Safety

The cost of Health and Safety is shown separate within the School Operations budget (except for salaries and benefits which remain in this line). The cost for 117 Tw1 T00

Amortization

Amortization – Board Administration & Governance is a PSAB required expense and relates to the amortization of the Administrative Building.

Amortization – Pupil Accommodation is a PSAB required expense and relates to the amortization of the school buildings as well as other capitalized expenses from renewal and school construction projects.

Amortization – Renewal is a PSAB required expense and relates to the amortization of capitalized expenses charged to renewal funding.

3.4

Transportation (Appendix 11)

4.1 Grants

To help boards manage increased costs, the Student Transportation Grant is increasing by 4%. This increase, after it is netted against the Board's transportation surplus, results in a \$84,000 increase in funding in this line.

New in 2019-20, the Ministry is providing stabilization funding to school boards that run efficient transportation operations but have costs that exceed funding provided for that purpose. This funding is provided based on the Board's expected 2018-19

Other Revenue & Expenses (Appendix 2)

Other revenue is comprised primarily of the following:

- ¾ Ministry of Education (MoE) funding that is outside or separate from the GSN
 - In 2019-20 this funding is referred to as the Priorities and Partnerships Fund (PPF) (previously known as EPO grants)
- ¾ Funding generated within the schools from various activities, referred to as School Generated Funds (SGF)
- ¾ Funding received from organizations other than the Ministry of Education, such as the Ministry of Training Colleges and Universities (MTCU), Immigration, Refugees and Citizenship Canada (IRCC) and Ministry of Citizenship and Immigration and International Trade (MCIIT)
- ¾ Fees received from International Visa Students
- ¾ Other miscellaneous sources

In 2019-20, the Ministry launched a new Priorities and Partnership Fund (PPF). The PPF is intended to align with the Ontario Budget and Ontario's 'new vision for education'. The funding will replace the previous Education Programs – Other (EPO) funding and aims to be evidence-based and outcome-focused while

Community Use of Schools	Includes an amount of \$61,500 for Outreach Coordinators and \$85,000 for Priority Schools (making the schools available to provide free after-hours access to not-for-profit community groups). Funding is from the MoE and has been reduced for 2019-20 based on announcements and changes made in 2018-19.
EarlyON Child and Family Centres	Funding for EarlyON is provided by the City of Windsor and specific board funding has not been announced. The current level of investment is expected to be maintained in 2019-20 and the current year budget is based on the prior year allocation. This funding no longer supports a teacher consultant position as only 10% of the funding can be used for administration purposes.
Focus on Youth Summer Programs	Funding levels are budgeted to remain consistent

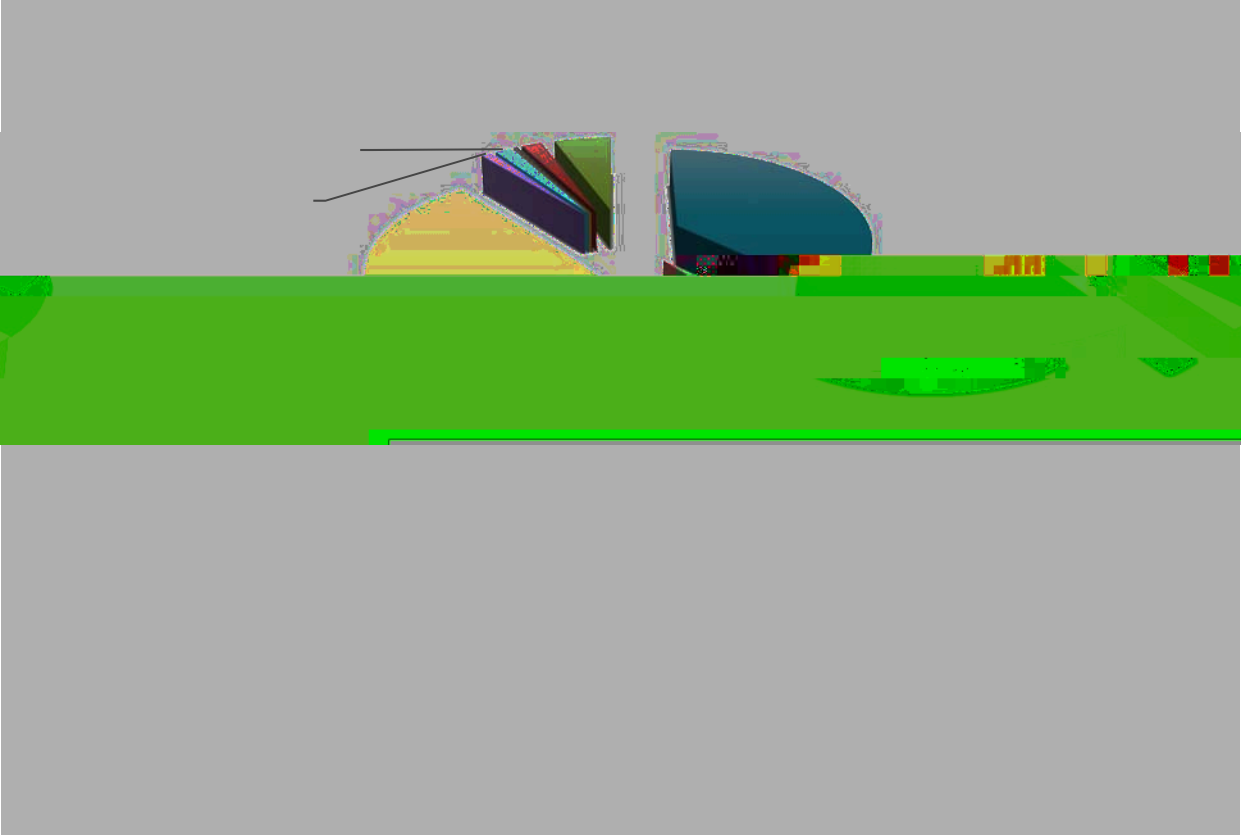
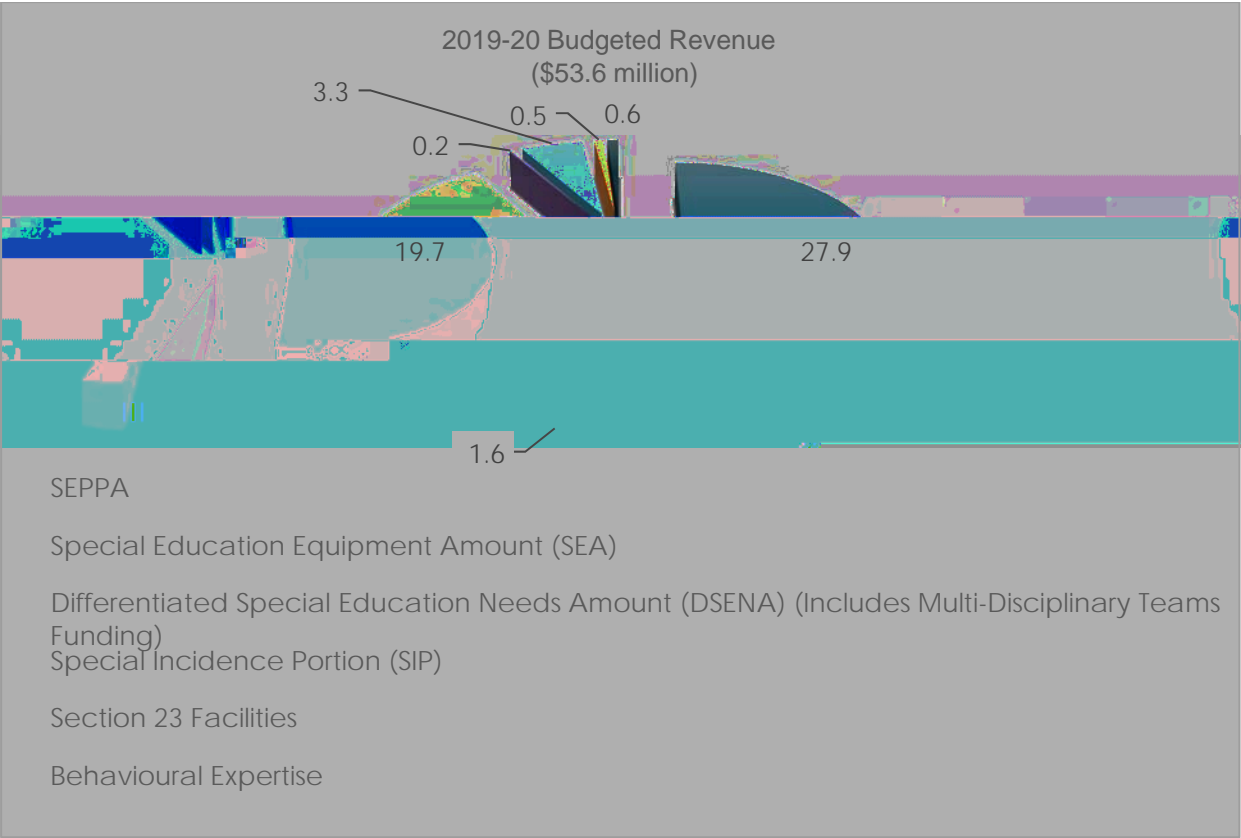
Literacy/Numeracy Grant

MTCU continues to provide funding in the area of Literacy & Numeracy. The Ontario Literacy and Basic Skills (LBS) program helps adults in Ontario to develop and apply communication, numeracy, interpersonal and digital skills to achieve their goals.

Ontario Youth Apprenticeship Program (OYAP)	This program is a school-to-work transition program offered through our secondary schools. Full-time students in Grades 11 and 12 earn cooperative education credits through work placements in skilled trades. Funding for the current year is based on correspondence from MTCU and represents an increase of \$60,000 compared to the prior year.
Other Revenue – Continuing Education	Represents fees charged to students for continuing education courses and programs. The budget is consistent with the prior year.
Preparation for Cannabis Legislation	This funding was provided in 2018-19 as a one-time support for the preparation of the new legislation. It is not expected to continue in 2019-20.
Renewed Math Strategy	This funding provides new forms of support to all schools, increased support to some schools and intensive support to the few schools that have the highest percentage of students not yet reaching the provincial standard in mathematics. The funding is used to staff 2.0 FTE Math Consultants and the remainder is directed to professional development. Although the board specific funding has not been announced, this is a key priority listed as part of the PPF. The Board's allocation is budgeted to be consistent with the prior year. Actual funding may vary.
School Generated Funds	This represents an estimate of funds that are generated at the school level. It is a requirement by PSAB that these funds be consolidated with the Board's budget. Fundraising is budgeted to be consistent with the prior year.

Tuition Fees

Represents fees collected from International Visa students. A budgeted increase is the result of more international students expected in our system. In 2014-15, a Board Initiative and budget was introduced to develop and market an



Below, by type of employee, is the increase in the special education staff

The Local Priorities Fund (LPF), first established in 2017-18 during the last round of collective bargaining, expires on August 31, 2019. Whether this funding is extended is an issue subject to the upcoming central collective bargaining process. Of the 37.0 FTE positions supported by this funding in 2018-19, 23.5 FTE positions were in the area of Special Education.

Accumulated Surplus

The Board has a balanced operating budget (\$Nil surplus/deficit) and a deficit in the capital budget of \$931,736. Therefore, the 2019-20 budget includes a deficit for compliance purposes of \$931,736.

The capital accumulated surplus represents amounts internally appropriated in previous years to fully offset the capital deficit position of the Board which related to LaSalle Public School and the Better Schools Energy Retrofit. Each year this balance will be reduced by an amount equal to the amortization of the capital assets. The capital accumulated surplus supports the amortization expense that would otherwise be charged to the operating budget.

There is no impact on the Operating Accumulated Surplus. It is expected that the Board will have \$19.7 million in the Accumulated Surplus - Operating that has not been appropriated either internally (i.e. internal capital) or externally (employee future benefits, school generated funds, etc.) at August 31, 2020.

Accumulated Surplus	Opening Balance – September 1, 2019	2019-20 Budget	Closing Balance – August 31, 2020
Operating	19,688,170	-	19,688,170
Capital	11,740,088	(931,736)	10,808,352
Other – School Budgets	342,960	-	342,960
Total	31,751,218	(931,736)	

above listed building components or, alternatively, building interiors and surrounding site components (for example, utilities, parking and pavements).

As our Board has a high renewal need, there is a significant amount of SCI funding available. The Board's allocation for 2019-20 is approximately \$24.7 million. This is

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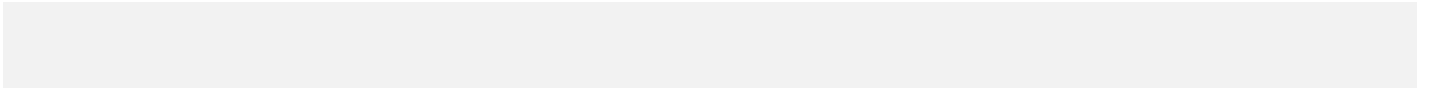
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