

2019-20
GRAND ERIE
DISTRICT SCHOOL BOARD
BUDGET



SUCCESS for Every Student

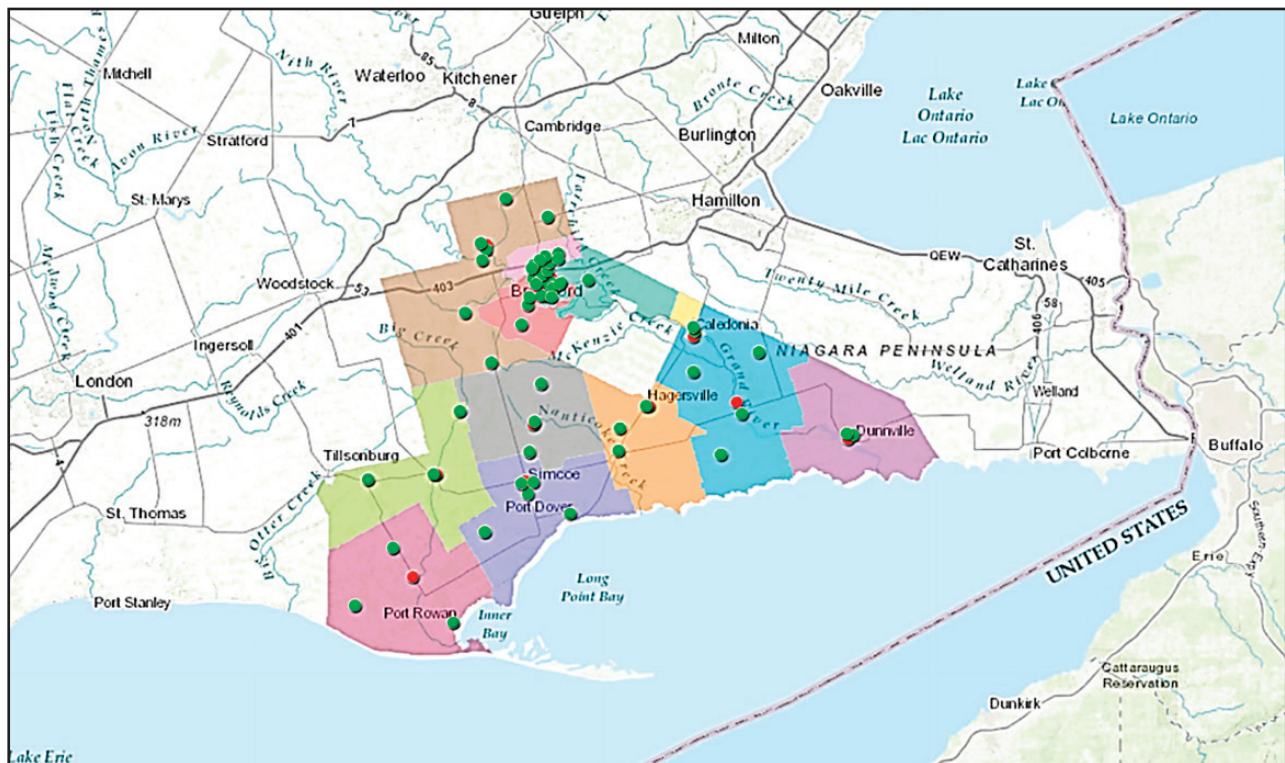
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ABOUT US

Grand Erie District School Board is an Ontario school board that has legal jurisdiction over Norfolk County, Haldimand County, the City of Brantford and Brant County in the province of Ontario, Canada. The head office is located in Brantford while three support centres located in Haldimand County, Norfolk County and the City of Brantford provide ancillary services to staff and students. Some of the key Board facts include:

- 58 Elementary Schools
- 14 Secondary Schools
- 25,832 students (including 480 on an Education Services Agreement)
- Total number of staff: 2,735 (Full-Time Equivalent)



LEGEND

- Secondary School
- Elementary School

MULTI-YEAR PLAN



In 2016, Grand Erie approved a new strategic direction to guide the work that the school board is doing.

At the centre of the 2016-20 Multi-Year Plan is Success for Every Student.

Grand Erie will achieve Success for Every Student through a focus on students and staff in a culture of high expectations.

The six indicators that support the Multi-Year Plan are: Achievement, Community, Environment, Equity, Technology and Well-Being.

ACHIEVEMENT – We will set high expectations for our students and staff. We will monitor, measure and reflect on our outcomes.

COMMUNITY – We will foster and celebrate inclusive school communities to enhance the learning experiences of all students.

ENVIRONMENT – We will ensure that students and staff have a safe and welcoming environment in which to learn and work.

EQUITY – We will promote practices that help students, families and staff feel safe, welcomed and included.

TECHNOLOGY – We will provide secure and reliable learning environments that will allow students and staff to use technology in an efficient and seamless manner.

WELL-BEING – We will create environments that are healthy and that recognize the well-being of mind, body, emotion and spirit of students and staff.

LEADERSHIP - TRUSTEES



GREG ANDERSON

- Chair of the Board
- City of Brantford



SUSAN GIBSON

- City of Brantford



RITA COLLVER

- Committee of the Whole Chair
- Norfolk County, Wards 3 & 7, and Brant County



JAMES RICHARDSON

- County of Haldimand



DAVID DEAN

- Vice-Chair of the Board
- City of Brantford



CAROL ANN SLOAT

- Committee of the Whole Vice-Chair
- City of Brantford



EVA DIXON

- Norfolk County



CHRISTINA SPEERS

- Norfolk County, Wards 3 & 7, and Brant County



BRIAN DOYLE

- County of Haldimand



CLAUDINE VANEVERY-ALBERT

- Represents interests of Native Students



DON WERDEN

- Norfolk County

LEADERSHIP - SENIOR ADMINISTRATION



BRENDA BLANCHER

■ Director of Education



DENISE MARTINS

■ Superintendent of Education



DAVE ABBEY

■ Superintendent of Education
(Retired August 2019)



LISA MUNRO

■ Superintendent of Education



WAYNE BAKER

■ Superintendent of Education



SCOTT SINGERBOX

■ Superintendent of Education



LINDA DE VOS

■ Superintendent of Education



LIANA THOMPSON

■ Superintendent of Education



RAFAL WYSZYNSKI

■ Superintendent of Business
& Treasurer

MESSAGE FROM THE DIRECTOR



As Grand Erie's Director of Education, I'm very proud of the collaborative work that has gone into the development of our 2019-20 budget. The process took several months and included discussions with stakeholders across the system to ensure that we protected funding and invested in programs and initiatives that directly support our students. In this budget, we have remained true to the indicators of our Multi-Year Plan, *Success for Every Student*, including: equity and inclusion, well-being, technology, achievement, community and environment. We have put the focus on teaching and learning as well as supports for both

students and staff. This can be seen through our healthy investment in Special Education and our commitment to maintaining school budget levels. Finally, we have allocated funding to support safety and well-being and to ensure our technology is kept up-to-date.

Throughout our budget process, we've strived to demonstrate transparency and effectiveness as a public institution by sharing the challenges we have faced through regular communications with our system staff and our community.

I commend our Trustees and the Senior Administration Team for their commitment to this important task and for their hard work during this year's budget deliberations. I also want to thank our Business Services Department for their attention to detail and for making sure that we had all the necessary information to support our decision making.

Our 2019-20 balanced budget will now provide a way forward as we finalize plans and organize our system, our facilities and our classrooms for the new school year.

I look forward to 2019-20 and all that it will bring.

Sincerely,

Brenda Blancher

Director of Education

MESSAGE FROM THE SUPERINTENDENT OF BUSINESS



I'm proud to present Grand Erie's balanced operating and capital budget for the 2019-20 school year. These budgets were developed with significant considerations for Board Policy and for priorities identified by the Board, the Grand Erie Multi-Year Plan and the Ministry of Education's New Vision for Education.

This year, there were many changes announced by the Ministry that had a significant impact on balancing our budget. Changes to class size ratios, removal of the Local Priorities Funding and decreases in funding resulted in significant reductions in our expenditures. The two pillars that ultimately set the tone for the development of the 2019-20 budget were: exercising caution while also supporting the goals and objectives in our Multi-Year Plan.

This budget book highlights the many different funding sources that generate revenue for the Board, while simultaneously illustrating where that funding is spent. The Board continues to over-spend in Special Education by over \$1 million, however, this spending only occurs because it strongly aligns with the Well-Being and Achievement indicators of our Multi-Year Plan. At a time when the Board is faced with declining enrolment, we have managed to maintain or enhance areas of the budget that target student achievement, school administration, school budgets, health and safety, classroom technology and repairs and renovations to schools across our board.

The priorities identified in this budget will give Senior Administration the resources it requires to ensure our ultimate goal: *Success for Every Student*. I am proud of the budget that has been developed and look forward to working with our system staff to ensure our goals and priorities continue to be supported.

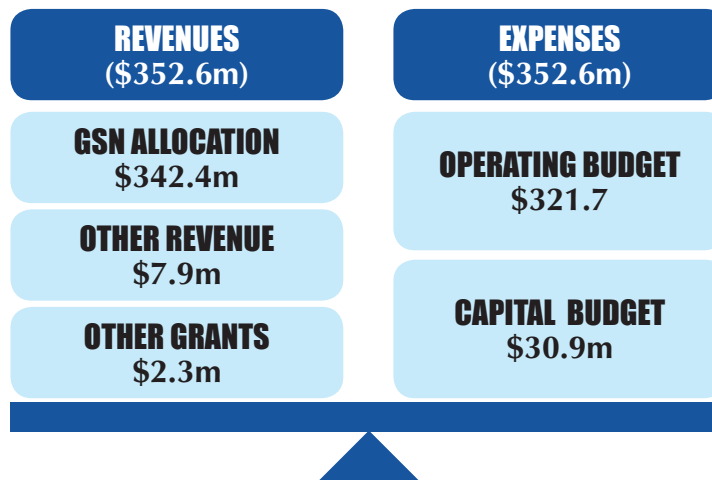
Respectfully,

Rafal Wyszynski, CPA, CMA

Superintendent of Business & Treasurer

BUDGET: SUMMARY

Grand Erie District School Board has developed a balanced operating and capital budget for the 2019-20 school year. The operating and capital budgets have been set at \$321.7 million and \$30.9 million respectively for a grant total of \$352.6 million. This report will provide additional details of the sources and uses of the revenues that Grand Erie receives from the Ministry of Education.



As illustrated by the graphic above, the majority of the revenue Grand Erie receives is through the Grants for Student Needs (GSN). The GSN, also known as “the funding formula,” is a collection of grants that either can be generated on a per-pupil, per-school, or per-board basis depending on the structure of each grant. This framework, that has been developed between school boards and the province, recognizes that accountability to the Ministry must be balanced against the need for school board flexibility to address local conditions. It includes:

- Legislative requirements, such as the provision that school boards balance their budgets;
- Requirements around budgeting, financial reporting, and monitoring;
- Enveloping, which means that certain grants have restrictive properties; and
- Program/grant-specific reporting requirements overseen by various branches of the ministry.

The 2019-20 budget has been developed in compliance with all of these requirements.

BUDGET: REQUIREMENTS

The development of a school board budget goes beyond the balancing of revenues against expenses. Boards must carefully make assumptions to support complex decisions, while ensuring compliance with provincial, legal, internal and local regulations, policies and agreements. These external requirements include:

- Compliance with the Education Act
- Compliance with the Public Sector Accounting Board (PSAB)
- Timely submission of a balanced budget
- Ministry approval for an in-year deficit above one per cent of the school board's operating revenue or the accumulated surplus for the preceding school year
- Class size ratio requirements
- That the Special Education Grant can only be used on Special Education expenditures
- That the Board Administration Grant cannot be overspent

Board Policy F2: *Budget Development Process* (see: Appendix A) guided the development of the budget. The internal requirements included:

- That the Board's Multi-Year Plan, the Board's Student Achievement Plan and the Annual Operating Plans inform the budget development process.
- That the Board approve the final budget ensuring compliance with Ministry regulations. Administration will provide information confirming that the budget is compliant with the funding regulation as part of the budget development and approval process.
- That the budget incorporates elementary and secondary enrolment projections, including trend analysis and historical comparators.
- That the budget include a five-year enrolment forecast.
- That the approved budget be posted on the Board's website.

BUDGET: CHALLENGES

The development of a school board budget has many inherent challenges, risks, pressures and unknowns. The practices that govern Grand Erie's budgeting, planning, and forecasting are becoming increasingly complex. There are many variables, internal and external, that must be considered when developing both revenues and expenditures. The most significant challenges and risks to the 2019-20 budget include:

- Government changes to funding policies (class sizes, absenteeism, capital)
- Declining enrolment
- Enrolment projections that differ from actual results
- Impact from volatility on utility pricing and/or consumption (natural gas, electricity)
- Costs associated with employee absenteeism
- Unknown federal political climate
- Aging infrastructure (buildings, land, equipment, technology)
- Compliance with collective agreements
- Provincial labour negotiations
- Unpredictability of evolving Special Education needs
- Priority and Partnership Funding (Not announced at time of budget approval)
- Climate change resulting in significant or unpredictable damage
- Lack of contingencies within budget



ENROLMENT

Student enrolment is the primary driver for revenue for Grand Erie. The funding is calculated based on the Average Daily Enrolment (ADE) of pupils enrolled on two Ministry-selected count dates: October 31 and March 31. If the enrolment numbers are over-estimated, actual revenues will decrease and the Board will face difficulties in re-balancing the budget as many factors such as contracts and staffing levels will have already been determined. The following table illustrates the estimated enrolment for 2019-20. The subsequent table and graphic depicts Grand Erie's enrolment history and long-term forecast.

Elementary	Grade	2018-19 Actuals	2019-20 Estimates	Change
	JK	1,681	1,671	-10
	SK	1,752	1,720	-32
	GR 1	1,709	1,776	67
	GR 2	1,812	1,719	-93
	GR 3	1,835	1,774	-61
	GR 4	1,806	1,840	35
	GR 5	1,845	1,804	-41
	GR 6	1,784	1,853	70
	GR 7	1,773	1,804	31
	GR 8	1,755	1,783	29
	Special Education	318	251	-67
	Total Average Daily Enrolment	18,067	17,995	-72

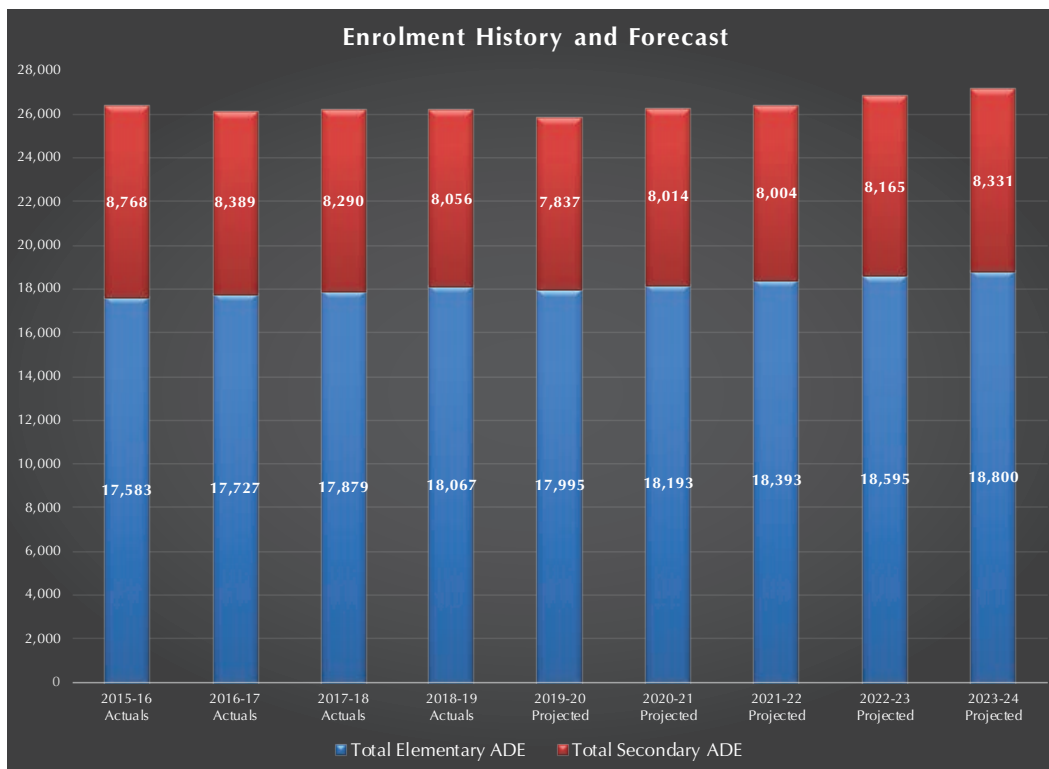
Secondary	2018-2019 Actual ADE	Oct 2019 Estimates	Mar 2020 Estimates	2019-20 Estimates ADE	Change
Regular Program ADE	7,524	7,514	7,139	7,326	-198
High Credit ADE	46	14	47	30	-15
Tuition Agreement ADE	486	492	469	480	-6
Total	8,056	8,020	7,655	7,837	-219

Summary of Enrolment	2018-19 Budget	2018-19 Actual	2019-20 Estimates	Change
Elementary ADE for Grant	17,753	18,067	17,995	-72
Secondary ADE for Grant & Tuition	7,953	8,056	7,837	-219
Grand Total ADE	25,706	26,123	25,832	-291

ENROLMENT

GRAND ERIE DISTRICT SCHOOL BOARD - FIVE YEAR ENROLMENT PROJECTIONS

Grade	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Full Day JK	1,643	1,627	1,656	1,681	1,671	1,689	1,708	1,727	1,746
Full Day SK	1,764	1,783	1,707	1,752	1,720	1,739	1,758	1,777	1,797
GR 1	1,749	1,795	1,791	1,709	1,776	1,796	1,815	1,835	1,855
GR 2	1,798	1,755	1,821	1,812	1,719	1,738	1,757	1,776	1,796
GR 3	1,753	1,823	1,768	1,835	1,774	1,794	1,813	1,833	1,853
GR 4	1,711	1,735	1,838	1,806	1,840	1,860	1,881	1,901	1,922
GR 5	1,703	1,716	1,743	1,845	1,804	1,824	1,844	1,864	1,885
GR 6	1,693	1,697	1,749	1,784	1,853	1,873	1,894	1,915	1,936
GR 7	1,747	1,715	1,734	1,773	1,804	1,824	1,844	1,864	1,885
GR 8	1,702	1,768	1,744	1,755	1,783	1,803	1,822	1,842	1,863
Special Education	320	315	330	318	251	254	257	259	262
Total Elementary ADE	17,583	17,727	17,879	18,067	17,995	18,193	18,393	18,595	18,800
Total Secondary ADE	8,768	8,389	8,290	8,056	7,837	8,014	8,004	8,165	8,331
Total GEDSB Enrolment	26,351	26,116	26,169	26,123	25,832	26,207	26,397	26,760	27,131



REVENUES

As previously stated, the majority of revenue that Grand Erie receives comes from the Ministry of Education's GSNs. The Board generates other revenue through Tuition Service Agreements, supplemental Provincial grants called the Priority and Partnership Fund (PPF), targeted Federal Grants (i.e. Ministry of Citizenship and Immigration) and through other sources such as rentals or interest income.

REVENUE SUMMARY

(\$ Figures in Thousands)	18-19 Estimates	18-19 Revised	19-20 Estimates	Variance	
				\$	%
Revenue					
Provincial Grants (GSN)	292,206	293,097	288,806	(3,400)	-1.2%
Grants for Capital Purposes	6,560	6,738	4,558	(2,003)	-43.9%
Other Non-GSN Grants	4,076	5,283	2,277	(1,799)	-79.0%
Other Non-Grant Revenues	8,873	8,544	7,905	(967)	-12.2%
Amortization of DCC	16,694	17,003	18,126	1,432	7.9%
Total Revenue	328,409	330,665	321,672	(6,737)	-2.1%

Grand Erie's total operating revenue for 2019-20 is estimated at \$321,672,098 as compared to \$328,409,483 for the 2018-19 Estimates Budget. There are two major components of the GSN: Foundation Grants and Special Purpose Grants. The Foundation Grants cover the basic costs of an educational experience that is common to all students, which is allocated based on student enrolment and the number of schools. The Special Purpose Grants address the unique needs of students, schools and school boards related to location, student and school needs, and a board's demographic profile. The descriptions for each GSN allocation can be found in the glossary in Appendix B.

GRAND ERIE DISTRICT SCHOOL BOARD REVENUES FOR THE PERIOD ENDED AUGUST 31, 2020

(\$ Figures in Thousands)

	Budget Assessment			
	18-19 Estimates	19-20 Estimates	Change	
			\$ Increase (Decrease)	% Increase (Decrease)
Grant Revenues				
Pupil Foundation	140,764	133,054	(7,710)	(5.4%)
School Foundation	20,022	20,616	593	3.0%
Special Education	37,064	37,641	578	1.5%
Language Allocation	4,056	4,256	200	4.9%
Rural and Northern Education Funding	585	610	25	4.3%
Learning Opportunities	7,192	4,073	(3,119)	(43.3%)
Continuing and Adult Education	1,341	1,430	88	8.2%
Teacher Q&E	28,047	34,135	6,088	23.2%
ECE Q&E	1,945	1,779	(167)	(8.2%)
New Teacher Induction Program	175	153	(23)	(15.2%)
Restraint Savings	(80)	(80)	-	0.0%
Transportation	13,663	13,690	26	0.2%
Administration and Governance	8,679	8,690	11	0.1%
School Operations	25,936	26,143	207	0.8%
Community Use of Schools	375	371	(4)	(1.1%)
Declining Enrolment	1,072	743	(329)	(747.3%)
Indigenous Education	616	744	128	19.8%
Safe Schools Supplement	491	497	6	1.3%
Permanent Financing - NPF	262	262	-	0.0%
Total Operating Grants	292,206	288,806	(3,400)	(1.2%)
Grants for Capital Purposes				
School Renewal	3,151	3,154	3	0.1%
Temporary Accommodation	330	534	204	61.8%
Short-term Interest	200	200	0	0.0%
Debt Funding for Capital	3,404	3,254	(150)	(4.4%)
Minor Tangible Capital Assets (mTCA)	(525)	(2,585)	(2,060)	588.7%
Total Capital Purposes Grants	6,560	4,558	(2,003)	(29.7%)
Other Non-GSN Grants				
Priority & Partnership Fund (PPF)	2,272	61	(2,211)	(63.6%)
Other Federal & Provincial Grants	1,804	2,216	412	22.8%
Total Non-GSN Grants	4,076	2,277	(1,799)	(34.0%)
Other Non-Grant Revenues				
Education Service Agreements	7,504	6,732	(772)	(10.8%)
Other Fees	128	160	32	25.0%
Other Boards	210	210	-	0.0%
Community Use & Rentals	564	519	(45)	(8.0%)
Miscellaneous Revenues	467	285	(182)	(35.7%)
Non Grant Revenue	8,873	7,905	(967)	(11.3%)
Deferred Revenues				
Amortization of DCC	16,694	18,126	1,432	8.4%
Total Deferred Revenue	16,694	18,126	1,432	8.4%
TOTAL REVENUES	328,409	321,672	(6,737)	(2.0%)

EXPENDITURES

Grand Erie's 2019-20 expenditures were developed as set out in Board Policy F2 – Budget Development Process, in consultation with program and service area staff and in consideration of budget priorities provided by the Board, the Multi-Year Plan and the Ministry of Education's New Vision for Education. The expenses are based upon:

- Class size ratios and staffing requirements
- Collective agreements
- Legislative requirements
- Contractual obligations
- Established needs of the system
- Board Policy

EXPENDITURE SUMMARY

(\$ Figures in Thousands)	18-19 Estimates	18-19 Revised	19-20 Estimates	Variance	
				\$	%
Expenditures					
Classroom Instruction	229,353	230,022	220,827	(8,526)	-3.9%
Non-Classroom	27,082	27,727	29,066	1,984	6.8%
Administration	7,543	7,583	7,621	78	1.0%
Transportation	12,811	12,811	12,689	(123)	-1.0%
Pupil Accommodation	47,784	48,415	49,422	1,638	3.3%
Contingency & Non-Operating	2,136	2,507	2,049	(88)	-4.3%
Total Expenditures	326,709	329,065	321,672	(5,037)	-1.6%

GRAND ERIE DISTRICT SCHOOL BOARD EXPENSES FOR THE PERIOD ENDED AUGUST 31, 2020

(\$ Figures in Thousands)

	Budget Assessment			
	18-19 Estimates	19-20 Estimates	Change	
			\$ Increase (Decrease)	% Increase (Decrease)
Classroom Instruction				
Teachers	171,059	168,845	(2,214)	(1.3%)
Supply Teachers	6,495	6,178	(317)	(4.9%)
Educational Assistants	17,441	17,149	(292)	(1.7%)
Early Childhood Educators	6,442	6,754	311	4.8%
Classroom Computers	4,399	1,979	(2,420)	(55.0%)
Textbooks and Supplies	7,020	6,327	(692)	(9.9%)
Professionals and Paraprofessionals	9,713	8,931	(782)	(8.1%)
Library and Guidance	5,577	3,713	(1,864)	(33.4%)
Staff Development	731	631	(100)	(13.7%)
Department Heads	476	320	(157)	(32.9%)
Total Instruction	229,353	220,827	(8,526)	(3.7%)
Non-Classroom				
Principal and Vice-Principals	13,810	14,363	553	4.0%
School Office	7,560	7,638	78	1.0%
Co-ordinators and Consultants	3,966	5,463	1,496	37.7%
Continuing Education	1,745	1,603	(143)	(8.2%)
Total Non-Classroom	27,082	29,066	1,984	7.3%
Administration				
Trustees	289	287	(2)	(0.8%)
Director/Supervisory Officers	1,258	1,391	133	10.6%
Board Administration	5,996	5,943	(53)	(0.9%)
Total Administration	7,543	7,621	78	1.0%
Transportation	12,811	12,689	(123)	(1.0%)
Pupil Accommodation				
School Operations and Maintenance	23,511	24,087	577	2.5%
School Renewal	3,154	3,154	0	0.0%
Other Pupil Accommodation	3,666	3,454	(212)	(5.8%)
Amortization & Write-downs	17,453	18,726	1,273	7.3%
Total Pupil Accommodation	47,784	49,422	1,638	3.4%
Contingency & Non-Operating	2,136	2,049	(88)	(4.1%)
TOTAL REVENUES	326,709	321,672	(5,037)	(1.5%)

CAPITAL

The total capital budget for 2019-20 is expected to be \$30,851,250. Budget details are identified below:

<ul style="list-style-type: none"> ■ Capital Priorities ■ Elgin Avenue Public School 	\$3.5 million
<ul style="list-style-type: none"> ■ Child Care Capital ■ Elgin Avenue Public School ■ Central Public School ■ Hagersville Secondary School 	\$4.1 million
<ul style="list-style-type: none"> ■ Child and Family Program Capital ■ Elgin Avenue Public School 	\$0.5 million
<ul style="list-style-type: none"> ■ School Condition Improvement ■ Learning Commons Conversions ■ Security System Upgrades ■ Asbestos Removal ■ Heating, Ventilation, Air Conditioning ■ Masonry ■ Paving ■ Roofing ■ Window and Door Upgrades ■ Electrical Systems ■ Elgin Ave Public School Renovations ■ Pride of Place 	\$18.0 million
<ul style="list-style-type: none"> ■ School Renewal ■ Community Partnership & Incentive Program ■ Pride of Place ■ Fire Alarm Upgrades ■ Gym Curtains ■ Elgin Ave Public School Renovations ■ Accessibility Upgrades 	\$2.1 million
<ul style="list-style-type: none"> ■ Minor Tangible Capital Assets ■ Technology Purchases ■ Facilities Equipment ■ Furniture Replacement ■ School Tech Equipment Replacement ■ Vehicles 	\$2.6 million

ACCUMULATED SURPLUS

Accumulated Surplus refers to surplus funds that have been earmarked for a specific purpose for a future period. The 2019-20 budget has been developed without the use of reserves.

	2016-2017 Actual	2017-2018 Actual	2018-2019 Revised	2019-2020 Estimates
Opening Balance	862,417	397,887	1,916,576	3,516,429
Contributions	-	1,518,689	1,599,853	-
Draws	- 464,530	-	-	-
Closing Balance	397,887	1,916,576	3,516,429	3,516,429

Composition of Surplus

Operating Surplus	2,119,882
WSIB	700,000
Local Priority Funding	245,579
Information Technology Reserve	150,000
Community Tennis Courts	7,500
School Budgets	186,799
Indigenous Education	106,669
Total	3,516,429



FINANCIAL DASHBOARD

GRAND ERIE DISTRICT SCHOOL BOARD ESTIMATES DASHBOARD FOR THE PERIOD ENDED AUGUST 31, 2020

Summary Comparison of 2019-20 Estimates Budget versus 2018-2019 Estimates Budget

(\$ Figures in Thousands)	18-19	18-19	19-20	Variance	
	Estimates	Revised	Estimates	\$	%
Revenue					
Provincial Grants (GSN)	292,206	293,097	288,806	(3,400)	-1.2%
Grants for Capital Purposes	6,560	6,738	4,558	(2,003)	-43.9%
Other Non-GSN Grants	4,076	5,283	2,277	(1,799)	-79.0%
Other Non-Grant Revenues	8,873	8,544	7,905	(967)	-12.2%
Amortization of DCC	16,694	17,003	18,126	1,432	7.9%
Total Revenue	328,409	330,665	321,672	(6,737)	-2.1%
Expenditures					
Classroom Instruction	229,353	230,022	220,827	(8,526)	-3.9%
Non-Classroom	27,082	27,727	29,066	1,984	6.8%
Administration	7,543	7,583	7,621	78	1.0%
Transportation	12,811	12,811	12,689	(123)	-1.0%
Pupil Accommodation	47,784	48,415	49,422	1,638	3.3%
Contingency & Non-Operating	2,136	2,507	2,049	(88)	-4.3%
Total Expenditures	326,709	329,065	321,672	(5,037)	-1.6%
In-Year Surplus (Deficit)	1,700	1,600	-	(1,700)	-
Prior Year Accumulated Surplus for compliance	1,917	1,917	3,617	1,700	47.0%
Accumulated Surplus (Deficit) for compliance	3,617	3,516	3,617	-	0.0%

SUMMARY OF ENROLMENT

ADE	18-19	19-20	Variance	
	Actual	Estimates	\$	%
Elementary				
JK/SK	3,432	3,391	(41)	-1.3%
Gr 1-3	5,388	5,293	(95)	-1.8%
Gr 4-8	9,247	9,311	64	0.7%
Total Elementary	18,067	17,995	(72)	-0.4%
Secondary <21				
			0	
Regular Credit	7,524	7,327	(197)	-2.7%
High Credit	46	30	(16)	-32.0%
Tuition & Visa	486	480	(6)	-1.1%
Total Secondary	8,056	7,837	(219)	-2.8%
Total Board	26,123	25,832	(291)	-1.1%

FINANCIAL DASHBOARD

SUMMARY OF STAFFING

Full Time Equivalent	18-19 Estimates	19-20 Estimates	Variance	
			\$	%
Classroom				
Teachers	1,678.6	1,608.5	(70.1)	-4.2%
Early Childhood Educators	114.0	116.0	2.0	1.8%
Educational Assistants	340.0	331.0	(9.0)	-2.6%
Total Classroom	2,132.6	2,055.5	(77.1)	-3.6%
School Administration	220.5	226.0	5.5	2.5%
Board Administration	63.2	63.5	0.3	0.4%
Facility Services	210.5	205.5	(5.0)	-2.4%
Coordinators & Consultants	31.5	42.0	10.5	33.3%
Paraprofessionals	51.5	46.0	(5.5)	-10.7%
Child & Youth Workers	14.0	17.0	3.0	21.4%
IT Staff	31.5	30.5	(1.0)	-3.2%
Library	12.5	12.8	0.3	2.6%
Transportation	6.0	6.0	-	0.0%
Other Support	7.0	7.0	-	0.0%
Continuing Education	8.9	8.9	-	0.0%
Trustees	14.0	14.0	-	0.0%
Non-Classroom	671.0	679.2	8.1	1.2%
Total	2,803.7	2,734.7	(69.0)	-2.5%

EXPENDITURES BY ENVELOPE

The following tables summarize the Board's expenditures over the last four school years. There are two years of actuals (2016-17 and 2017-18), the current year's revised budget (2018-19) and the upcoming proposed budget for 2019-20. The descriptions for each expenditure category can be found in the glossary in Appendix B.

CLASSROOM EXPENDITURES

51 - Classroom Teachers	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	140,605,050	146,251,286	148,463,551	146,875,591
Employee Benefits	18,046,566	19,452,135	18,531,248	18,458,106
Supplies and Services	107,444	141,837	44,391	30,300
Total	158,759,060	165,845,258	167,039,190	165,363,997

52 - Supply Staff	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	5,388,884	5,280,667	6,042,850	5,505,900
Employee Benefits	522,711	448,935	412,847	672,200
Total	5,911,595	5,729,602	6,455,697	6,178,100

53.1 - Educational Assistants	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	13,629,675	13,984,962	13,956,532	13,086,917
Employee Benefits	3,795,018	4,266,360	3,801,638	4,062,283
Total	17,424,693	18,251,322	17,758,170	17,149,200

53.2 - Early Childhood Educators	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	4,697,676	4,750,740	5,191,384	5,291,500
Employee Benefits	1,351,051	1,337,434	1,495,622	1,462,300
Total	6,048,727	6,088,174	6,687,006	6,753,800

54 - Classroom Computers	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Supplies and Services	1,691,708	1,656,312	964,000	-
Interest Charges on Capital	-	7,652	-	-
Fees and Contract Services	1,022,199	1,109,023	3,485,666	1,978,700
Total	2,713,907	2,772,987	4,449,666	1,978,700

EXPENDITURES BY ENVELOPE

55 - Textbooks and Supplies	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Supplies and Services	5,309,322	5,006,538	6,747,609	5,724,655
Rental Expense	131,801	121,173	131,128	84,817
Fees and Contract Services	723,913	834,723	597,435	519,735
Total	6,165,036	5,962,434	7,476,172	6,329,207

56 - Professionals and Paraprofessionals	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	5,263,426	5,482,133	6,180,196	6,399,822
Employee Benefits	1,598,184	1,459,953	2,057,463	1,342,000
Supplies and Services	898,260	994,410	1,192,177	1,023,705
Other Expenses	-	209,227	252,168	-
Total	6,165,036	5,962,434	7,476,172	6,329,207

57 - Library and Guidance	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	5,165,484	5,263,176	5,200,111	3,212,500
Employee Benefits	1,291,390	930,932	374,257	500,200
Supplies and Services	1,074	-	-	-
Total	6,457,948	6,194,108	5,574,368	3,712,700

58 - Staff Development	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	83,276	118,445	-	-
Staff Development	1,344,475	1,572,679	978,311	631,009
Total	1,427,751	1,691,124	978,311	631,009

NON-CLASSROOM EXPENDITURES

59 - Coordinators and Consultants	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	3,222,264	3,198,269	3,711,307	4,510,620
Employee Benefits	278,350	383,809	155,302	511,000
Staff Development	-	-	-	47,405
Supplies and Services	287,418	380,490	315,565	270,091
Total	3,788,032	3,962,568	4,182,174	5,339,116

61 - Principal and Vice-Principals	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	12,248,593	12,719,514	12,455,064	12,715,500
Employee Benefits	1,053,150	1,343,070	1,298,818	1,419,400
Staff Development	108,981	104,777	139,165	139,250
Supplies and Services	31,312	31,552	90,038	89,000
Total	13,442,036	14,198,913	13,983,085	14,363,150

EXPENDITURES BY ENVELOPE

62 - School Office	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	5,207,869	5,569,659	5,163,987	5,089,900
Employee Benefits	1,366,958	1,574,554	1,475,453	1,504,800
Staff Development	40,004	18,472	20,000	20,000
Supplies and Services	516,644	777,742	402,972	397,000
Fees and Contract Services	43,870	53,174	-	-
Total	7,175,345	7,993,601	7,062,412	7,011,700

63 - Continuing Education	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	962,833	1,188,267	1,366,587	1,040,916
Employee Benefits	128,775	224,488	130,812	303,300
Supplies and Services	61,870	124,552	96,775	258,300
Rental Expense	135,984	129,917	-	-
Fees and Contract Services	9,443	11,058	155,650	-
Total	1,298,905	1,678,282	1,749,824	1,602,516

ADMINISTRATION EXPENDITURES

64 - Trustees	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	122,485	123,742	133,812	131,000
Employee Benefits	2,500	4,159	4,200	10,000
Staff Development	5,724	14,263	25,000	25,000
Supplies and Services	38,823	46,317	127,466	120,550
Total	169,532	188,481	290,478	286,550

65 - Directors and Supervisory Officers	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	1,250,600	1,326,319	1,037,014	1,110,800
Employee Benefits	127,049	169,246	109,301	111,100
Staff Development	8,874	2,223	2,799	-
Supplies and Services	166,227	143,964	79,298	160,400
Total	1,552,750	1,641,752	1,228,412	1,382,300

66 - Board Administration	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	3,290,937	3,229,104	3,655,782	3,634,713
Employee Benefits	738,897	674,841	913,787	948,287
Staff Development	34,640	20,666	83,610	93,000
Supplies and Services	1,218,524	672,543	491,767	428,175
Interest Charges on Capital	13,036	-	-	-
Fees and Contract Services	750,714	1,274,266	707,393	636,090
Other Expenses	-	3,331	59,794	60,000
Total	6,046,748	5,874,751	5,912,133	5,800,265

EXPENDITURES BY ENVELOPE

TRANSPORTATION EXPENDITURES

68 - Pupil Transportation	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	497,400	297,568	206,024	307,400
Employee Benefits	70,383	74,481	68,870	77,100
Staff Development	7,163	3,172	-	-
Supplies and Services	86,719	276,892	151,850	141,700
Fees and Contract Services	10,688,354	11,256,757	12,384,344	12,162,300
Total	11,350,019	11,908,870	12,811,088	12,688,500

PUPIL ACCOMMODATION EXPENDITURES

70 - School Operations and Maintenance	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Salaries and Wages	10,642,053	10,860,875	11,063,902	10,751,400
Employee Benefits	2,914,159	3,144,103	3,027,220	2,992,100
Staff Development	26,033	12,124	9,000	9,500
Supplies and Services	8,363,137	8,049,148	6,653,273	7,767,600
Interest Charges on Capital	192,822	172,591	553,779	-
Fees and Contract Services	1,946,219	2,269,252	2,130,158	2,281,400
Other Expenses	194,002	180,602	46,221	-
Total	24,278,425	24,688,695	23,483,553	23,802,000

71 - School Renewal	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Estimates
Supplies and Services	2,888,120	3,154,390	3,154,236	2,306,700
Interest Charges on Capital	189,257	-	-	-
Fees and Contract Services	310,957	-	-	847,690
Total	3,388,334	3,154,390	3,154,236	3,154,390

APPENDIX A: BUDGET POLICY F2

POLICY STATEMENT:

Grand Erie District School Board shall allocate its resources to reflect the board's Multi-Year Plan in an effective and efficient manner through the application of an annual budget development process.

ACCOUNTABILITY:

1. Frequency of Reports – As needed
2. Criteria for Success – Budget approval complies with Ministry Regulations
– Budget addresses Multi-Year Plan components as ratified by the Board

PROCEDURES:

1. The Board's approved Multi-Year Plan, the Board's Student Achievement Plan – Success for Every Student and the annual operating plans will inform the budget development process.
2. The Superintendent of Business shall submit preliminary elementary and secondary enrolment projections to the Ministry that will include trend analysis and historical comparators (January).
3. The Board will provide direction to administration regarding items to be considered for inclusion or for reduction during the development of the pro-forma budget. A public meeting will be set to facilitate preliminary budget discussions (February).
4. The Human Resources and Planning staff, in consultation with the Superintendent of Business, shall confirm elementary and secondary enrolment projections with Principals (March).
5. The Superintendent of Business shall receive the Grants for Student Needs from the Ministry of Education and develop an estimated grant revenue forecast using the established enrolment projections and by providing planning assumptions.
6. The Superintendent of Business shall prepare a draft budget for Executive council.
7. Executive Council shall develop a pro forma budget for Board consideration by May of each year. The pro forma budget shall also include a five-year enrolment forecast.

APPENDIX A: BUDGET POLICY F2

PROCEDURES:

8. Significant budget modifications made to the initial draft budget presented to Executive Council will be formally documented to ensure that the final budget can be reconciled to the draft budget.
9. The Board shall review/modify the pro forma budget over several public meetings (May/June).
10. The Board shall approve the final budget ensuring compliance with Ministry regulations. Administration will provide information confirming that the budget is compliant with the funding regulation as part of the budget development and approval process.
11. The approved budget shall be posted on the Board's website.
12. The Superintendent of Business shall provide quarterly reports to the Board on the status of the current budget as follows; in January for the first quarter; in April for the second quarter; in August for the third quarter; in November for the full year.

APPENDIX B: GLOSSARY

EXPENDITURES

■ 51 – Classroom Teachers

The instructional program/regular day school is the major focus of the educational system. In preparation of the budget emphasis is made to direct the highest possible allocation of resources to the classroom within the constraints of the funding system. This category includes all current salaries, benefits, and supply and service expenses relating to direct instruction of day school pupils for both elementary and secondary.

■ 52 – Supply Staff

Allocations for Occasional Teachers, Education Assistants, Designated Early Child Educator to allow for the replacements due to illness, school program or as otherwise required by collective agreement.

■ 53.1 – Educational Assistants

The Educational Assistant in consultation with the classroom teacher and special education resource teacher, works with special needs students both individually and/or in a group setting. The educational assistant supports students in achieving personal, social, academic and physical development.

■ 53.2 – Early Child Educators

Designated Early Childhood Educator (DECE) will partner with the classroom teacher to plan and implement a full-day early learning program within a classroom setting, which will enhance the children's cognitive, physical, social and emotional development. The DECE will provide supervision and age appropriate (learning) programming for groups of students as required. This line includes salary and benefit expense.

■ 54 – Classroom Computers

Includes expenses relating to the operation of instructional computers and other school-based computers and other technical services for students. Traditionally, would include school-based technicians and expenses relating to the support and training for student administration systems.

APPENDIX B: GLOSSARY

■ 55 – Textbooks and Supplies

Includes expenses for text books and learning materials including resources, library media, classroom computers, internet access, classroom furniture and equipment and other supplies to support programming.

■ 56 – Professionals and Paraprofessionals

Costs for professionals and para-professionals working with students receiving special education programs and services, and technicians working on specialized special education equipment. Includes salaries and benefits for Safe Schools Lead, Social Workers, Child and Youth Workers, Speech Services, Attendance and Behaviour Counselors.

■ 57 – Library and Guidance

Library includes expenses relating to library services within schools, including salaries of teachers, library technicians and/or other library staff. Guidance Includes expenses relating to guidance services within schools, including salaries of teachers and/or other guidance related staff.

■ 58 – Staff Development

The purpose of this program is to assist personnel throughout the system to further develop the skills and expertise necessary for them to carry out their responsibilities and duties capably and effectively.

■ 59 – Coordinators and Consultants

Includes salaries, benefits and miscellaneous expenses relating to coordinators and consultants, who provide curriculum development or program support.

■ 61 – Principals and Vice Principals

Includes all expenses relating to the management and administration of schools, including Principal and vice-principal salaries, benefits and related supplies and services.

APPENDIX B: GLOSSARY

■ 62 – School Office

Includes all school-based office co-ordinators, secretarial and clerical salaries, benefits and related supplies and services.

■ 63 – Continuing Education

Includes all current salary, benefits, supply and service expenses relating to the delivery of continuing education, summer school and international languages programs (non-day school program).

■ 64 – Trustees

Includes expenses related to the governance function of the Board. For example, honoraria, travel and professional development for trustees as well as secretarial and office expenses relating to this function.

■ 65 – Directors and Supervisory Officers

Includes direct expense for staff (Directors and Superintendents) assigned duties outlined in section 286 of The Education Act; also includes costs to support these functions such as travel, supplies, services, etc.

■ 66 – Board Administration

Includes the areas of Business Services, Human Resources and Information Technology.

- Business Services costs are associated with the operation of the educational system.

It includes staff and services in accounting, budget, payroll, purchasing, the operation of the board internal courier, central mail room and the health and safety program.

- Human Resources Services, Employee Assistance Program, Negotiations and associated administrative functions such as hiring, benefits and compensation.

- The function of Information Technology Services is to provide reliable Information Technology solutions and support to the students and staff of the Board, assisting in the delivery and administration of approved curriculum. These solutions and services include data and communication networks, phone systems, computers and peripherals, software, data reporting, information portals and data warehousing, and training.

APPENDIX B: GLOSSARY

■ 67 – Department Heads

School based department head allowances.

■ 68 – Pupil Transportation

This program includes functions, necessary to maintain a safe and efficient pupil transportation system including daily home to school and school to school transportation to support classroom programs. The budget supports the transportation of more than 15,000 students on 285 contracted vehicles. Service is augmented by the use of private taxis, public transit and the sharing of transportation services with the Brant Haldimand Norfolk Catholic District School Board School to School programs supported include Special Education, Summer School, Swimming, Outdoor Education and TTSC Programs.

■ 70 – School Operations and Maintenance

Includes all expenses related to the daily operation of instructional buildings and sites, such as custodial services, food services, security services, building systems, building and grounds maintenance, utilities, computer hardware and related software, and property and related liability insurance. Includes department managers & supervisory personnel, secretarial and clerical and custodial staff salaries, benefits and related supplies & services. School maintenance includes all expenses related to the periodic work performed to maintain instructional buildings and sites in a good state of repair. These functions would normally be performed by building professionals (maintenance electricians, plumber, carpenters).

■ 71 – School Renewal Expense

The Ministry of Education Funding Model provides funding for the renewal of school facilities. This allocation is in addition to the pupil accommodation allocation for school operations and maintenance. Facilities renewal projects address the major restoration and renewal components as well as alterations to accommodate school program.

■ 73 – Amortization

Includes amortization expense for specific pooled capital asset classes.

APPENDIX B: GLOSSARY

■ 77 – Other Pupil Accommodation

Includes operating type expenses regarding pupil accommodation; more specifically it is interest on debt for capital programs.

■ 78 – Other Non-operating expense

Expenditures in this program related to non-operational costs of the Board.

REVENUES

Foundation Grants:

- **Pupil Foundation:** Provides funding for the salaries of classroom teachers, early childhood educators for kindergarten, educational assistants and other teaching staff. The grant is calculated on a per-pupil basis.
- **School Foundation:** Provides funding for principals, vice principals and office support staff for both elementary and secondary schools.

Special Purpose Grants:

- **Continuing Education:** Provides supports for a range of programs aimed at adult learners and day school students, including secondary students who have completed more than 34 credits and wish to continue their studies.
- **Cost Adjustment and Teacher Qualifications and Experience:** Provides additional support for classroom staff that have qualifications and experience above those provided for through the Pupil Foundation Grant. It also includes allocations to fund teacher and ECE qualifications and experience, benefit trusts and other allocations for professional development.
- **Declining Enrolment Adjustment:** Approximately two-thirds of a school board's revenue is determined by enrolment. When enrolment goes down, funding also declines. School boards can adjust their costs downward as well, but this may take more than one year.

APPENDIX B: GLOSSARY

- **Geographic Circumstance:** This grant recognizes the higher costs related to the remoteness of rural boards and schools. It considers several factors, including board and school size, board distance from urban centers and dispersion of schools over a board's geographic area.
- **Indigenous Education:** Provides supports programs designed for Indigenous learning.
- **Language:** Provides funding to meet school board's costs for language instruction. Includes French as a Second Language (FSL) and English as a Second Language (ESL).
- **Safe and Accepting School Supplement:** Funding supports the Safe Schools Strategy and provides targeted support to secondary schools in priority urban neighbourhoods. It supports non-teaching staff who work to prevent and mitigate risks to the school environment and programs for long-term suspended and expelled students, and for prevention and intervention resources.
- **Special Education:** Provides funding for programs, services, and/or equipment for students with special education needs.
- **Student Transportation:** Provides funding to transport students to and from school.
- **The Learning Opportunities Grant:** Provides funding to help students who are at greater risk of lower academic achievement through two components. The demographic allocation is based on social and economic indicators that signal a higher risk of academic difficulty for students; while the student achievement allocation directly supports programs to improve student achievement.



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