



GRAND ERIE DISTRICT SCHOOL BOARD BUDGET 2021-22

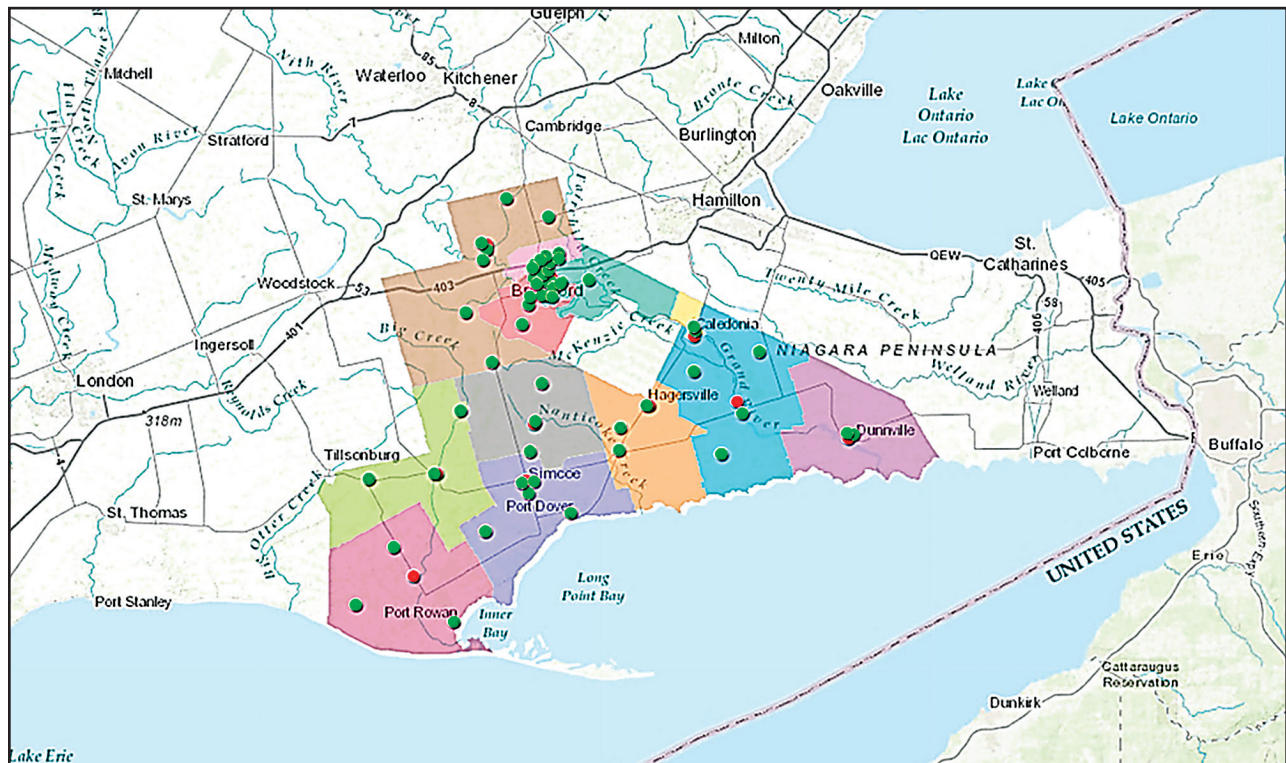
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ABOUT US

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

- 58 Elementary Schools
- 14 Secondary Schools
- 25,496 students (including 427 on an Education Services Agreement)
- Total number of staff: 2,798 (Full-Time Equivalent)



LEGEND

- Secondary School
- Elementary School

HISTORY OF GRAND ERIE



Grand Erie District School Board was formed in 1998 in an amalgamation of the Brant, Norfolk and Haldimand County boards of education, a result of the provincial government's Fewer School Boards Act of 1997. The new board was officially known as English-language Public District School Board No. 23 until the 1999-2000 school year, when it was named to reflect the wide geographical expanse of southern Ontario it encompasses. Spanning Brant County in the north, following the Grand River's path to Lake Erie in the south to include the counties of Haldimand and Norfolk, and alongside the First Nations communities of Six Nations of the Grand River and Mississaugas of the Credit First Nation, Grand Erie retains the distinct identities, cultures, and traditions of these unique regions.

With strong agricultural roots as well as growing towns and urban centres, the schools of Grand Erie reflect the region's rich history. The names of schools honour local war heroes, inventors, cultural and educational figures, and pay homage to the Indigenous Peoples who inhabited the area for millennia. The number of schools has changed slightly over the years matching shifting population patterns and changes to provincial education funding structures. School buildings have also seen extensive expansions, upgrades, and renovations to meet changing needs and new usage. In many communities, schools are central hubs and access points for programs and services, and a source of identity and pride.

Today, Grand Erie District School Board represents more than 25,400 students in 58 elementary and 14 secondary schools within the City of Brantford and the Counties of Brant, Haldimand, and Norfolk as well as secondary students from Six Nations of the Grand River and Mississaugas of the Credit First Nation.

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

- Vice-Chair of the Board
- 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

- City of Brantford



CAROL ANN SLOAT

- City of Brantford



EVA DIXON

- Norfolk County



BRIAN DOYLE

- County of Haldimand



CLAUDINE VANEVERY-ALBERT

- Represents interests of Native Students



TOM WALDSCHMIDT

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



DON WERDEN

- Norfolk County

LEADERSHIP - SENIOR ADMINISTRATION



JOANNA ROBERTO

■ Director of Education



WAYNE BAKER

■ Superintendent of Education



DENISE MARTINS

■ Superintendent of Education



LISA MUNRO

■ Superintendent of Education



SCOTT SINGERBOX

■ Superintendent of Education



APRIL SMITH

■ Superintendent of Education



LIANA THOMPSON

■ Superintendent of Education



RAFAL WYSZYNSKI

■ Superintendent of Business & Treasurer

MESSAGE FROM THE GRAND ERIE DISTRICT SCHOOL BOARD CHAIR



On behalf of the Board of Trustees, I'm proud to approve the 2021-22 budget. For the second year in a row, we've faced unprecedented challenges, but once again, we're pleased to have delivered a budget that prioritizes what's most important: the health and well-being of our learners so they can reach their full potential, with a continued focus on supporting school communities during the turbulent changes the pandemic has brought.

The budget includes the hiring of nine secondary teachers, 19.5 educational assistants, a principal leader of Indigenous education and equity, a special education technology teacher, and an equity instructional coach. These important additions to the Grand Erie team will go far to ensuring our students are supported in their return to learning and can meet with success. A significant investment in technology means the Board can complete the Broadband Modernization Program to enhance internet access in rural areas, and purchase 2,800 computers as part of a multi-year device replacement plan for students and staff. Whether learning in person or in the virtual classroom, students and staff will have the up-to-date infrastructure needed to enhance learning.

Developing this budget was a collaborative process that engaged stakeholders across the Board. Its direction was guided by Grand Erie's Multi-Year Plan priorities, and despite the changes that have come our way, the Board's prudent strategic planning that places students at its center will allow Grand Erie to continue to navigate whatever comes our way.

Sincerely,

Greg Anderson

Board Chair, Grand Erie District School Board

MESSAGE FROM THE DIRECTOR OF EDUCATION



As Grand Erie's Director of Education, it's an honour to present the 2021-22 school-year budget. To say that these are challenging times would be an understatement, but the decisions made in bringing this budget together have never veered from our collective goal of *Success for Every Student*, and we can certainly take pride in that.

As we move through the pandemic, significant investments are being made in learning recovery and renewal. These include early reading and math supports, strategies to re-engage students, special education investments, targeted French-language supports, and educator readiness including professional learning communities and opportunities to share effective practices. Students' well-being is always our focus, but as we rise to any challenges the coming school year brings, that will continue to be a major priority as we invest in school-based mental health. Funding provided through Grants for Student Needs will allow us to continue to support enhanced health and safety measures, online learning, and additional investments in technology as we navigate the ongoing pandemic.

I wish to thank Grand Erie's Trustees, staff and partners who have worked together over several months to deliver a budget that brings stability during uncertain times. It represents the collaborative input of a broad range of stakeholders, and upholds our Multi-Year Plan's indicators by prioritizing achievement, community, equity, environment, technology and well-being. It sets us up for a year of success, ready to learn, lead, and inspire.

Sincerely,

JoAnna Roberto

Director of Education

MESSAGE FROM THE SUPERINTENDENT OF BUSINESS



On behalf of Senior Administration and the Business Services team, I am pleased to provide a balanced budget that places our students and staff at its center, with a focus on stability in our system as we return to learning for the 2021-22 school year. We can be proud of the following operating and capital budgets as they continue to provide us with the flexibility to respond to changing needs amid the pandemic, while prioritizing students' mental health and well-being alongside achievement and success. The operating budget has incorporated a number of investments to support our system which include:

- Additional teachers, educational assistants and roles focused on equity
- Resources to support accelerated conversions of libraries to learning commons
- Mental health and well-being enhancements for both staff and students
- More than \$3 million in targeted funds to support the system in planning and implementing health and safety protocols that may be required in September
- Continued investment in additional devices to support both face-to-face and virtual learning

With the pandemic still a reality, we continue to prioritize health and safety measures in our schools, at our work sites, and on student transportation. Despite lower enrolment projections, we have managed to minimize impacts on staffing, and develop spending strategies in ways that will allow us to meet our strategic goals.

The capital budget includes significant investments in school condition improvements so that the buildings our students return to will allow them to thrive in their learning. This includes HVAC upgrades, paving, roofing, window and door upgrades, and classroom modernization.

While we can't predict the future, we have ensured that with careful planning, we are ready to address the unique challenges of the times we are navigating. This budget represents a highly collaborative process that was months in the making, and we share this accomplishment knowing that the decisions made speak to the values we hold in Grand Erie.

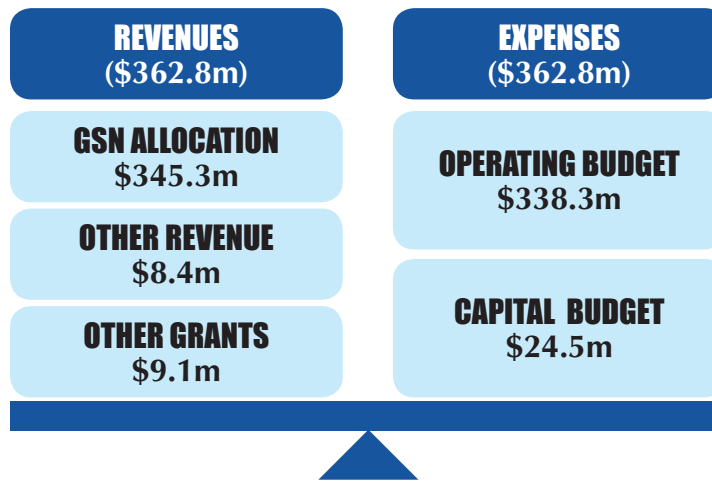
Respectfully,

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 2021-22 school year. The operating and capital budgets have been set at \$338.3 million and \$24.5 million respectively for a grant total of \$362.8 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 2021-22 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
- That the First Nation, Métis and Inuit (FNMI) funding is now enveloped and can only be spent on eligible FNMI expenditures
- Funding allocated to Boards within the Target Student Supports and the Experiential Learning are also both now enveloped.

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 includes a five-year enrolment forecast.
- That the approved budget be posted on the Board 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 2021-22 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 and challenges with staffing system with qualified replacements
 - Aging infrastructure (buildings, land, equipment, technology)
 - Compliance with collective agreements
 - Unpredictability of evolving Special Education needs
 - COVID-19 impact on the transportation of students
 - Climate change resulting in significant or unpredictable damage
 - Lack of contingencies within budget
 - Impact of COVID-19 pandemic on students and staffing including technology deployment, incorporation of quadmasters and enhanced health and safety protocols
 - Operation of both face-to-face and virtual learning environments
 - Community Use of Schools and associated rental revenues are challenging to predict and operationalize

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 2021-22. The subsequent table and graphic depicts Grand Erie's enrolment history and long-term forecast.

Elementary	Grade	2020-21 Estimate	2021-22 Estimates	Change
	JK	1,767	1,525	-242
	SK	1,755	1,511	-244
	GR 1	1,807	1,859	52
	GR 2	1,769	1,834	65
	GR 3	1,789	1,833	44
	GR 4	1,867	1,771	-96
	GR 5	1,792	1,852	60
	GR 6	1,823	1,860	37
	GR 7	1,877	1,845	-32
	GR 8	1,786	1,881	95
	Special Education	171	197	26
	Total Average Daily Enrolment	18,203	17,968	-235

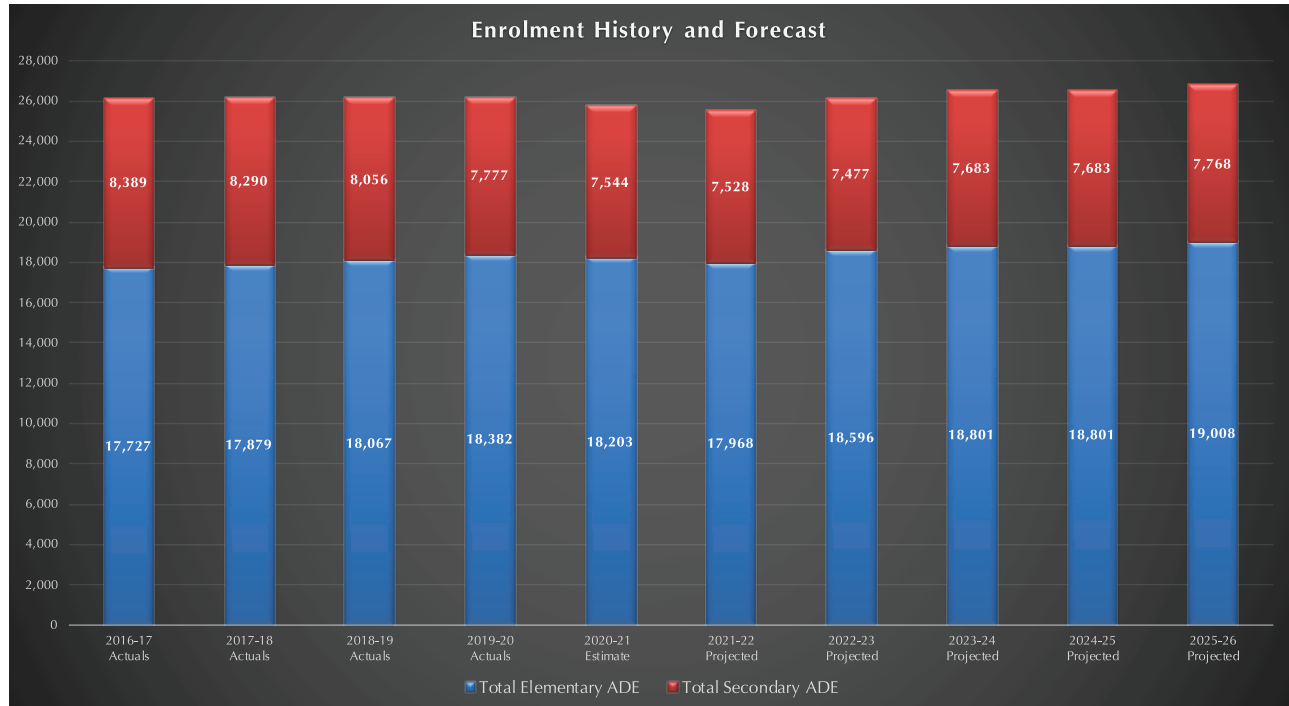
Secondary	2020-21 Estimate	2021-22 Estimates ADE	Change
Regular Program ADE	7,084	7,061	-23
High Credit ADE	0	40	40
Tuition Agreement ADE	460	427	-33
Total	7,544	7,528	-16

Summary of Enrolment	2020-21 Estimate	2021-22 Estimates	Change
Elementary ADE for Grant	18,203	17,968	-235
Secondary ADE for Grant & Tuition	7,544	7,528	-16
Grand Total ADE	25,747	25,496	-251

ENROLMENT

GRAND ERIE DISTRICT SCHOOL BOARD - FIVE YEAR ENROLMENT PROJECTIONS

Grade	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected
Full Day JK	1,627	1,656	1,681	1,742	1,767	1,525	1,700	1,719	1,719	1,738
Full Day SK	1,783	1,707	1,752	1,823	1,755	1,511	1,800	1,820	1,820	1,840
GR 1	1,795	1,791	1,709	1,811	1,807	1,859	1,879	1,900	1,900	1,921
GR 2	1,755	1,821	1,812	1,768	1,769	1,834	1,854	1,875	1,875	1,895
GR 3	1,823	1,768	1,835	1,826	1,789	1,833	1,853	1,874	1,874	1,894
GR 4	1,735	1,838	1,806	1,867	1,867	1,771	1,790	1,810	1,810	1,830
GR 5	1,716	1,743	1,845	1,819	1,792	1,852	1,872	1,893	1,893	1,914
GR 6	1,697	1,749	1,784	1,878	1,823	1,860	1,880	1,901	1,901	1,922
GR 7	1,715	1,734	1,773	1,818	1,877	1,845	1,865	1,886	1,886	1,907
GR 8	1,768	1,744	1,755	1,790	1,786	1,881	1,902	1,923	1,923	1,944
Special Education	315	330	318	240	171	197	199	201	201	204
Total Elementary ADE	17,727	17,879	18,067	18,382	18,203	17,968	18,596	18,801	18,801	19,008
Total Secondary ADE	8,389	8,290	8,056	7,777	7,544	7,528	7,477	7,683	7,683	7,768
Total GEDSB Enrolment	26,116	26,169	26,123	26,159	25,747	25,496	26,073	26,484	26,484	26,776



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)	20-21 Estimates	20-21 Revised	21-22 Estimates	Variance	
				\$	%
Revenue					
Provincial Grants (GSN)	297,906	297,162	297,572	(335)	-0.1%
Grants for Capital Purposes	4,047	5,651	4,838	791	16.3%
Other Non-GSN Grants	5,558	13,684	9,128	3,570	39.1%
Other Non-Grant Revenues	8,391	8,494	8,386	(5)	-0.1%
Amortization of DCC	17,760	15,452	18,419	660	3.6%
Total Revenue	333,662	340,442	338,344	4,682	1.4%

Grand Erie's total operating revenue for Fiscal 2021-22 is estimated at \$338,343,594 as compared to \$333,662,210 for the Fiscal 2020-21 Estimated 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, 2022

(\$ Figures in Thousands)

	Budget Assessment			
	20-21 Estimates	21-22 Estimates	Change	
			\$ Increase (Decrease)	% Increase (Decrease)
Grant Revenues				
Pupil Foundation	141,836	141,223	(613)	(0.4%)
School Foundation	20,811	20,715	(96)	(0.5%)
Special Education	38,547	38,195	(352)	(0.9%)
Language Allocation	4,269	4,403	134	3.1%
Supported School Allocation	18	29	11	65.5%
Rural and Northern Education Funding	622	629	8	1.2%
Learning Opportunities	4,178	4,459	281	6.7%
Continuing and Adult Education	1,449	1,515	66	4.5%
Teacher Q&E	27,598	28,094	496	1.8%
ECE Q&E	1,840	1,614	(226)	(12.3%)
New Teacher Induction Program	129	138	9	6.9%
Restraint Savings	(80)	(80)	-	0.0%
Transportation	13,685	13,659	(26)	(0.2%)
Administration and Governance	7,727	7,493	(234)	(3.0%)
School Operations	26,499	26,789	290	1.1%
Community Use of Schools	362	360	(2)	(0.5%)
Declining Enrolment	805	595	(209)	(26.0%)
Indigenous Education	2,917	2,685	(233)	(8.0%)
Support for Students Fund	2,816	2,816	-	0.0%
Mental Health Workers Allocation	367	509	142	38.5%
Safe Schools Supplement	504	504	(0)	(0.0%)
Program Leadership	746	965	219	29.4%
Permanent Financing - NPF	262	262	0	0.0%
Total Operating Grants	297,906	297,572	(335)	(0.1%)
Grants for Capital Purposes				
School Renewal	2,937	2,937	-	0.0%
Temporary Accommodation	397	262	(135)	(34.1%)
Short-term Interest	200	200	-	0.0%
Debt Funding for Capital	3,098	2,934	(164)	(5.3%)
Minor Tangible Capital Assets (mTCA)	(2,585)	(1,495)	1,090	(42.2%)
Total Capital Purposes Grants	4,047	4,838	791	19.5%
Other Non-GSN Grants				
Priority & Partnership Fund (PPF)	3,521	3,463	(58)	(1.6%)
Provincial COVID-19 Funding	-	3,092	3,092	100.0%
Other Federal & Provincial Grants	2,037	2,573	536	26.3%
Total Non-GSN Grants	5,558	9,128	3,570	64.2%
Other Non-Grant Revenues				
Education Service Agreements - Six Nations	5,942	5,687	(255)	(4.3%)
Education Service Agreements - MCFN	607	594	(13)	(2.2%)
Other Fees	45	145	100	222.2%
Other Boards	210	210	-	0.0%
Community Use & Rentals	680	865	185	27.2%
Miscellaneous Revenues	906	885	(21)	(2.4%)
Non Grant Revenue	8,391	8,386	(5)	(0.1%)
Deferred Revenues				
Amortization of DCC	17,760	18,419	660	3.7%
Total Deferred Revenue	17,760	18,419	660	3.7%
TOTAL REVENUES	333,662	338,344	4,682	1.4%

EXPENDITURES

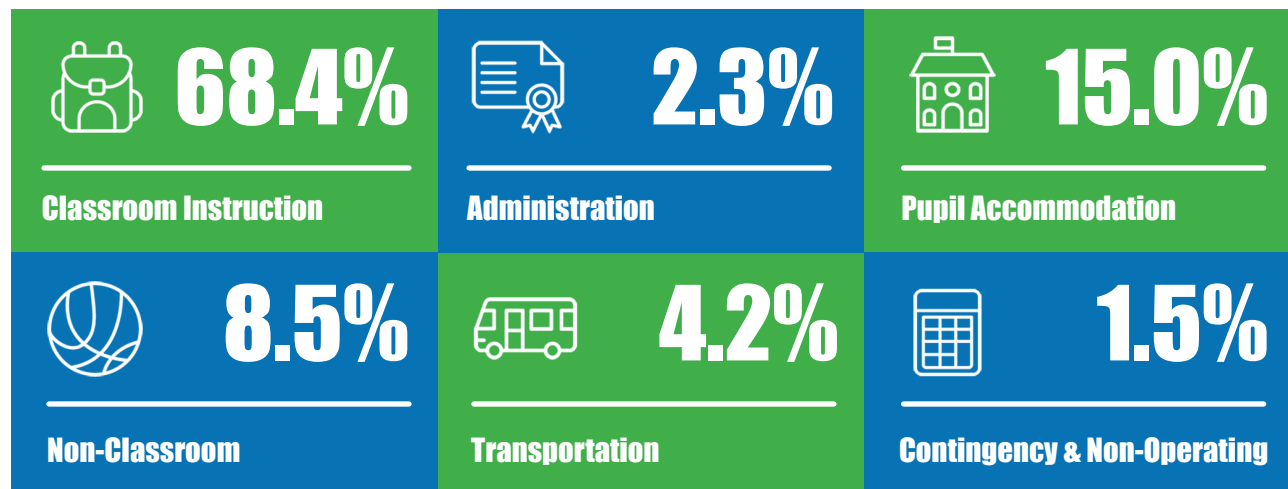
Grand Erie's 2021-22 expenditures were developed as set out in Board Policy F2 – Budget Development Process, in consultation with program and service area staff and in consideration of budget priorities provided by the Board, the Multi-Year Plan and the Ministry of Education's New Vision for Education. 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)	20-21 Estimates	20-21 Revised	21-22 Estimates	Variance	
				\$	%
Expenditures					
Classroom Instruction	228,808	233,130	231,391	2,584	1.1%
Non-Classroom	29,126	29,147	28,886	(240)	-0.8%
Administration	7,876	7,847	7,897	20	0.3%
Transportation	14,590	14,173	14,360	(231)	-1.6%
Pupil Accommodation	49,771	47,481	50,617	846	1.7%
Contingency & Non-Operating	3,490	11,148	5,192	1,703	32.8%
Total Expenditures	333,662	342,925	338,344	4,682	1.4%

% SPENDING BY CATEGORY



GRAND ERIE DISTRICT SCHOOL BOARD - EXPENSES FOR THE PERIOD ENDED AUGUST 31, 2021

(\$ Figures in Thousands)

	Budget Assessment			
	20-21 Estimates	21-22 Estimates	Change	
			\$ Increase (Decrease)	% Increase (Decrease)
Classroom Instruction				
Teachers	171,442	172,135	693	0.4%
Supply Teachers	6,288	6,254	(34)	(0.5%)
Educational Assistants	17,555	18,966	1,412	8.0%
Early Childhood Educators	6,787	6,798	11	0.2%
Classroom Computers	3,322	4,497	1,175	35.4%
Textbooks and Supplies	9,399	8,071	(1,328)	(14.1%)
Professionals and Paraprofessionals	9,585	9,926	342	3.6%
Library and Guidance	3,446	3,665	219	6.4%
Staff Development	583	678	95	16.3%
Department Heads	400	401	1	0.2%
Total Instruction	228,808	231,391	2,584	1.1%
Non-Classroom				
Principal and Vice-Principals	14,536	14,619	83	0.6%
School Office	7,413	6,783	(631)	(8.5%)
Co-ordinators and Consultants	5,600	6,002	402	7.2%
Continuing Education	1,577	1,483	(94)	(6.0%)
Total Non-Classroom	29,126	28,886	(240)	(0.8%)
Administration				
Trustees	287	362	75	26.0%
Director/Supervisory Officers	1,487	1,494	7	0.5%
Board Administration	6,103	6,041	(61)	(1.0%)
Total Administration	7,876	7,897	20	0.3%
Transportation	14,590	14,360	(231)	(1.6%)
Pupil Accommodation				
School Operations and Maintenance	24,830	25,188	358	1.4%
School Renewal	2,937	2,937	(0)	(0.0%)
Other Pupil Accommodation	3,597	3,496	(101)	(2.8%)
Amortization & Write-downs	18,406	18,996	589	3.2%
Total Pupil Accommodation	49,771	50,617	846	1.7%
Contingency & Non-Operating	2,090	2,099	10	0.5%
COVID-19 Expenditures	1,400	3,093	1,693	120.9%
TOTAL REVENUES	333,662	338,344	2,989	0.9%

CAPITAL

- **School Condition Improvement (SCI):** \$1.4 billion in funding provincially will allow the Board to revitalize and renew aged building components that have exceeded or will exceed their useful life.
- **School Renewal Allocation (SRA):** \$372.7 million provincially in capital funding will address the renewal needs of their schools and undertake capital improvements to older buildings.
- New capital funding announced by the Ministry will address accommodation growth in Southwest Brantford through the construction of a new joint-use elementary school.

The total capital budget for 2021-22 is expected to be \$24,535,000.

Funding Source	Project	Scope	Budget
School Condition Improvement	Learning Commons Conversions	To be determined	1,250,000
	Security System Upgrades	To be determined	500,000
	Asbestos Removal	To be determined	500,000
	Heating, Ventilation, Air Conditioning	To be determined	3,000,000
	Masonry & Foundation	To be determined	2,500,000
	Paving & Site Restoration	To be determined	1,000,000
	Roofing	To be determined	4,500,000
	Window and Door Upgrades	To be determined	2,000,000
	Electrical & Life Safety Systems	To be determined	1,500,000
	Pride of Place (POP)	Application-Based	500,000
	Classroom Modernization	To be determined	1,500,000
Other	To be determined	1,000,000	
Total School Condition Improvement			19,750,000
School Renewal	Community Partnership & Incentive	To be determined	190,000
	Pride of Place (POP)	Application-Based	500,000
	Interior Finishes	To be determined	100,000
	Curriculum Renovations	To be determined	1,000,000
	Accessibility Upgrades	To be determined	500,000
	Other	To be determined	1,000,000
Total School Renewal			3,290,000
Minor Tangible Capital Assets	Hardware	Computer Hardware	1,000,000
	Furniture	Furniture Replacement	50,000
	Automobiles	Facilities Vehicles	90,000
	5 Year Equipment	To be determined	105,000
	10 Year Equipment	To be determined	250,000
Total Minor Tangible Capital Assets			\$1,495,000
Total School Condition Improvement			\$19,750,000
Total School Renewal			\$3,290,000
Total Minor Tangible Capital Assets			\$1,495,000
Total 2021-2022 Capital Budget			\$24,535,000

ACCUMULATED SURPLUS

Accumulated Surplus refers to surplus funds that have been earmarked for a specific purpose for a future period. The 2021-22 budget has been developed without the use of reserves.

	2018-19 Actual	2019-20 Actual	2020-21 Estimates	2021-22 Estimates
Opening Balance	1,916,576	2,959,574	3,283,728	3,283,728
Contributions	1,042,998	324,154	-	-
Draws	-	-	-	-
Closing Balance	2,959,574	3,283,728	3,283,728	3,283,728

Composition of Surplus

Operating Surplus	1,140,469
WSIB	700,000
Local Priority Funding	400,044
Information Technology Reserve	765,900
Community Tennis Courts	10,500
School Budgets	266,815
Total	3,283,728



FINANCIAL DASHBOARD

ESTIMATES DASHBOARD FOR THE PERIOD ENDED AUGUST 31, 2022

Summary Comparison of 2021-22 Estimates Budget versus 2020-2021 Estimates Budget

(\$ Figures in Thousands)	20-21	20-21	21-22	Variance	
	Estimates	Revised	Estimates	\$	%
Revenue					
Provincial Grants (GSN)	297,906	299,645	297,572	(335)	-0.1%
Grants for Capital Purposes	4,047	5,651	4,838	791	16.3%
Other Non-GSN Grants	5,558	13,684	9,128	3,570	39.1%
Other Non-Grant Revenues	8,391	8,494	8,386	(5)	-0.1%
Amortization of DCC	17,760	15,452	18,419	660	3.6%
Total Revenue	333,662	342,925	338,344	4,682	1.4%
Expenditures					
Classroom Instruction	228,808	233,130	231,391	2,584	1.1%
Non-Classroom	29,126	29,147	28,886	(240)	-0.8%
Administration	7,876	7,847	7,897	20	0.3%
Transportation	14,590	14,173	14,360	(231)	-1.6%
Pupil Accommodation	49,771	47,481	50,617	846	1.7%
Contingency & Non-Operating	3,490	11,148	5,192	1,703	32.8%
Total Expenditures	333,662	342,925	338,344	4,682	1.4%
In-Year Surplus (Deficit)	0	0	0	0	-
Prior Year Accumulated Surplus for compliance	2,960	3,284	3,284	324	9.9%
Accumulated Surplus (Deficit) for compliance	2,960	3,284	3,284	324	9.9%

SUMMARY OF ENROLMENT

ADE	20-21	21-22	Variance	
	Estimate	Estimates	ADE	%
Elementary				
JK/SK	3,522	3,036	(486)	-13.8%
Gr 1-3	5,365	5,530	165	3.1%
Gr 4-8	9,316	9,402	86	0.9%
Total Elementary	18,203	17,968	(235)	-1.3%
Secondary <21				
Regular Credit	7,084	7,061	(23)	-0.3%
High Credit	-	40	40	-
Tuition & Visa	460	427	(33)	-7.2%
Total Secondary	7,544	7,528	(16)	-0.2%
Total Board	25,747	25,496	(251)	-0.6%

FINANCIAL DASHBOARD

SUMMARY OF STAFFING

Full Time Equivalent	20-21 Estimates	21-22 Estimates	Variance	
			FTE	%
Classroom				
Teachers	1,625.3	1,632.7	7.4	0.5%
Early Childhood Educators	124.0	122.0	(2.0)	-1.6%
Educational Assistants	331.0	350.5	19.5	5.9%
Total Classroom	2,080.3	2,105.2	24.9	1.2%
Non-Classroom				
School Administration	226.9	226.3	(0.6)	-0.3%
Board Administration	63.5	65.0	1.5	2.4%
Facility Services	208.1	211.4	3.2	1.5%
Coordinators & Consultants	41.5	43.0	1.5	3.6%
Paraprofessionals	50.0	52.5	2.5	5.0%
Child & Youth Workers	17.0	17.0	-	0.0%
IT Staff	31.0	31.0	-	0.0%
Library	12.7	12.8	0.1	0.7%
Transportation	6.0	6.0	-	0.0%
Other Support	7.0	6.0	(1.0)	-14.3%
Continuing Education	8.9	8.1	(0.8)	-9.0%
Trustees	14.0	14.0	-	0.0%
Non-Classroom	686.7	693.0	6.4	0.9%
Total	2,767.0	2,798.2	31.2	1.1%



EXPENDITURES BY ENVELOPE

The following tables summarize the Board's expenditures over the last four school years. There are two years of actuals (2018-19 and 2019-20), the current year's revised budget (2020-21) and the upcoming proposed budget for 2021-22. The descriptions for each expenditure category can be found in the glossary in Appendix B.

CLASSROOM EXPENDITURES

51 - Classroom Teachers	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	150,569,443	150,045,410	152,619,583	150,540,389
Employee Benefits	21,254,801	20,031,992	20,648,029	21,384,603
Supplies and Services	26,568	78,595	74,071	209,924
Fees and Contract Services	-	370,000	-	-
Total	171,850,812	170,525,997	173,341,683	172,134,916

52 - Supply Staff	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	5,891,138	5,269,118	5,656,259	5,645,735
Employee Benefits	630,644	567,973	631,761	608,255
Total	6,521,782	5,837,091	6,288,020	6,253,990

53.1 - Educational Assistants	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	13,340,052	12,894,055	13,348,268	14,390,745
Employee Benefits	4,712,073	4,308,119	4,196,055	4,575,728
Total	18,052,125	17,202,174	17,544,323	18,966,473

53.2 - Early Childhood Educators	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	4,830,216	4,484,544	5,325,296	5,303,445
Employee Benefits	1,215,275	1,418,628	1,471,894	1,494,484
Total	6,045,491	5,903,172	6,797,190	6,797,929

54 - Classroom Computers	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Supplies and Services	840,167	1,213,182	1,395,475	321,155
Interest Charges on Capital	2,155	-	-	-
Fees and Contract Services	2,145,017	2,174,144	3,601,100	4,175,888
Total	2,987,339	3,387,326	4,996,575	4,497,043

EXPENDITURES BY ENVELOPE

55 - Textbooks and Supplies	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Supplies and Services	6,260,448	4,113,385	9,084,437	6,703,894
Rental Expense	118,124	98,126	98,000	128,000
Fees and Contract Services	473,841	335,790	552,967	1,239,230
Total	6,852,413	4,547,301	9,735,404	8,071,124

56 - Professionals and Paraprofessionals	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	6,867,811	6,640,824	6,866,246	6,993,266
Employee Benefits	1,750,317	1,811,912	1,727,153	1,835,738
Supplies and Services	1,030,171	807,131	1,379,300	1,097,272
Other Expenses	-	-	-	-
Total	9,648,299	9,259,867	9,972,699	9,926,276

57 - Library and Guidance	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	5,216,963	3,137,419	2,960,050	3,133,784
Employee Benefits	776,969	474,425	507,394	531,334
Supplies and Services	-	-	-	-
Total	5,993,932	3,611,844	3,467,444	3,665,118

58 - Staff Development	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	-	-	-	-
Staff Development	905,024	293,713	586,301	677,563
Total	905,024	293,713	586,301	677,563

NON-CLASSROOM EXPENDITURES

59 - Coordinators and Consultants	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	3,537,205	4,653,081	4,847,240	5,125,709
Employee Benefits	434,426	490,953	521,435	579,326
Staff Development	-	11,702	47,405	66,344
Supplies and Services	296,929	165,148	263,939	230,493
Total	4,268,560	5,320,884	5,680,019	6,001,872

61 - Principals and Vice-Principals	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	13,240,323	13,309,558	13,020,143	12,916,125
Employee Benefits	1,627,731	1,419,199	1,407,021	1,501,326
Staff Development	154,107	120,983	178,800	178,800
Supplies and Services	63,085	55,234	23,000	23,000
Total	15,085,246	14,904,974	14,628,964	14,619,251

EXPENDITURES BY ENVELOPE

62 - School Office	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	5,555,262	5,436,173	5,459,924	4,998,985
Employee Benefits	1,578,509	1,597,209	1,543,539	1,589,603
Staff Development	12,039	14,072	20,000	20,000
Supplies and Services	397,798	534,193	398,500	174,000
Fees and Contract Services	-	-	-	-
Total	7,543,608	7,581,647	7,421,963	6,782,588

63 - Continuing Education	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	1,394,650	1,482,559	1,217,338	1,223,721
Employee Benefits	142,336	152,600	59,142	141,333
Supplies and Services	275,804	276,023	114,315	92,655
Rental Expense	-	-	18,000	18,000
Other Expense	-	-	7,000	7,000
Total	1,812,790	1,911,182	1,415,795	1,482,709

ADMINISTRATION EXPENDITURES

64 - Trustees	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	128,348	130,665	131,390	131,376
Employee Benefits	5,022	5,582	9,933	10,024
Staff Development	11,818	11,015	25,000	25,000
Supplies and Services	94,192	25,993	121,516	135,594
Other Expenses	-	-	-	60,000
Total	239,380	173,255	287,839	361,994

65 - Director and Supervisory Officers	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	1,039,774	1,259,066	1,101,894	1,089,582
Employee Benefits	107,085	384,635	178,691	181,354
Staff Development	3,103	2,264	-	-
Supplies and Services	82,323	67,142	171,550	222,715
Total	1,232,285	1,713,107	1,452,135	1,493,651

66 - Board Administration	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	3,753,639	3,833,432	3,853,650	3,834,156
Employee Benefits	956,222	1,050,917	1,033,997	1,095,014
Staff Development	71,372	54,246	94,000	59,000
Supplies and Services	532,413	493,323	474,059	483,755
Interest Charges on Capital	-	-	-	-
Fees and Contract Services	739,960	688,717	591,100	569,200
Other Expenses	81,920	128,137	60,000	-
Total	6,135,526	6,248,772	6,106,806	6,041,125

EXPENDITURES BY ENVELOPE

TRANSPORTATION EXPENDITURES

68 - Pupil Transportation	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	594,916	314,401	322,507	325,574
Employee Benefits	70,788	79,591	82,085	84,060
Staff Development	2,668	1,394	-	-
Supplies and Services	415,086	274,439	279,616	222,642
Fees and Contract Services	11,845,714	11,627,400	13,489,187	13,727,343
Total	12,929,172	12,297,225	14,173,395	14,359,619

PUPIL ACCOMMODATION EXPENDITURES

70 - School Operations and Maintenance	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Salaries and Wages	11,081,646	10,973,623	11,428,583	11,439,643
Employee Benefits	3,362,238	3,276,563	3,200,621	3,342,353
Staff Development	50,216	5,423	9,500	9,500
Supplies and Services	7,728,499	7,343,338	7,682,269	7,870,481
Interest Charges on Capital	151,918	130,524	-	-
Rental Expense	51,891	15,940	-	-
Fees and Contract Services	2,328,156	2,006,353	2,549,800	2,525,956
Other Expenses	-	275,517	-	-
Total	24,754,564	24,027,281	24,870,773	25,187,933

71 - School Renewal	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Estimates
Supplies and Services	2,010,582	2,212,024	2,272,126	2,272,126
Interest Charges on Capital	-	-	-	-
Fees and Contract Services	1,143,808	1,312,989	665,000	665,000
Total	3,154,390	3,525,013	2,937,126	2,937,126

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 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 office expenses relating to this function.

■ 65 – Directors and Supervisory Officers

Includes direct expenses for staff (director 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, Communications, 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 and central mail room.
- Human Resources encompasses 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, 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.

■ 80 – Provision for Contingencies

Expenditures in this program are related to anticipated COVID-19 costs incurred by school board for the first half of Fiscal 2021-22

REVENUES

■ **Rural and Northern Education:** The Rural and Northern Education Fund (RNEF)

Allocation is dedicated funding to further improve education for students from rural and northern communities. Funding is allocated to school boards based on the number of rural students and two factors measuring the density of rural student enrolment in the school board.

■ **Program Leadership Grant:** The Program Leadership Grant (PLG) provides funding to support the following six lead positions:

Early Years Leads, Indigenous Education Leads, Mental Health Leaders, School Effectiveness Leads, Student Success Leads and Technology Enabled Learning and Teaching (TELT) Contact Leads

Leads are responsible for the organization, administration, management, and implementation of supports to achieve the goals within their respective program areas.

■ **Support for Student Funds:** The Supports for Students Fund (SSF) provides flexible funding for school boards to support the learning needs of students, which may include special education, mental health and well-being, language instruction, Indigenous education and Science, Technology, Engineering and Mathematics (STEM) programming. The SSF is also referred to as “Investments in System Priorities” in some central collective agreements. Funding may be used to reflect local priorities and agreements

APPENDIX B: GLOSSARY

- **Priorities and Partnerships Fund (PPF):** Prioritizing education funding, Priorities and Partnerships Fund (PPF) is supplemental to the Grants for Student Needs (GSN) on high impact initiatives that directly support students in the classroom.
- **COVID-19 Funding:** The ministry is providing COVID-19 funding to support enhanced health and safety measures. Includes additional funding for transportation, special education, mental health and well-being and mental health supports.

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 DECE qualifications and experience, benefits trust 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.



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