



1325 California Avenue  
Windsor, ON N9B 3Y6  
CHAIRPERSON: Barbara Holland  
DIRECTOR OF EDUCATION: Paul A. Picard

**SPECIAL REGULAR BOARD MEETING**  
**Tuesday, June 9, 2015 at 7:00 p.m.**  
**Windsor Essex Catholic Education Centre**  
**John Paul II Board Room**

**A G E N D A**

1. Call To Order
2. Opening Prayer
3. Recording of Attendance
4. Approval of Agenda
5. Disclosure of Interest - Pursuant to the Municipal Conflict of Interest Act.
6. Presentations: *None*
7. Delegations:  
*By-Law 3:09: Any person(s) wishing to appear before the BOARD and speak to an item appearing on the agenda of the BOARD meeting has until noon the day before the BOARD meeting to make a request to the SECRETARY. They shall explain briefly the matter on which the presentation is to be made, the organization or interested parties to be represented, the identity, and if applicable, the authority of the spokesperson. A Delegation Form, located on the BOARD's website, must be completed and forward to the SECRETARY.*
8. Action Items: *None*
9. Communications:
  - a. External (Associations, OCSTA, Ministry): *None*
  - b. Internal (Reports from Administration): *None*
10. Committee Reports: *None*
11. Unfinished Business: *None*
12. New Business:
  - a. Report: Tender Approval – Schools-First Child Care Capital Retrofit at St. John the Baptist Catholic Elementary School (M. Iatonna) 1-3
  - b. Report: 2015-2016 Final Draft Budget (M. Iatonna) 4-53

13. Notice of Motion:
14. Remarks and Announcements:
  - a. Chairperson of the Board
  - b. Director of Education
  - c. Board Chaplain
15. Remarks/Questions by Trustees
16. Pending Items: *None*
17. Future Regular Board Meetings: *Unless stated otherwise, all meetings will be held on the fourth Tuesday of the month at the Windsor Essex Catholic Education Centre - 1325 California Avenue, Windsor beginning at 7:00 p.m.*
  - **MONDAY**, June 22, 2015
  - Tuesday, September 22, 2015
  - Tuesday, October 27, 2015
  - Tuesday, November 24, 2015
  - Tuesday, December 1, 2015 (Organizational Meeting – 7:45 pm start)
  - Tuesday, December 15, 2015
  - Tuesday, January 26, 2016
  - Tuesday, February 23, 2016
  - Tuesday, March 29, 2016
  - Tuesday, April 26, 2016
  - Tuesday, May 24, 2016
  - **MONDAY**, June 27, 2016

*Committee of the Whole Board In-Camera Meetings will be held on the second Tuesday of the month at 6:00 pm (closed sessions).*

18. Adjourn to In-Camera meeting, if required:
19. Closing Prayer
20. Adjournment

***Barbara Holland***  
*Chairperson of the Board*

***Paul A. Picard***  
*Director of Education & Secretary of the Board*



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**Special Board  
Meeting Date:**  
June 9, 2015

## BOARD REPORT

**Public**  **In-Camera**

**PRESENTED FOR:** Information  Approval

**PRESENTED BY:** Senior Administration

**SUBMITTED BY:** Paul A. Picard, Director of Education  
Cathy Geml, Associate Director of Education  
Mario latonna, Executive Superintendent of Corporate Services

**SUBJECT:** **TENDER APPROVAL - SCHOOLS-FIRST CHILD CARE CAPITAL  
RETROFIT AT ST JOHN THE BAPTIST CATHOLIC  
ELEMENTARY SCHOOL**

### RECOMMENDATION:

**That the action of Administration in approving the award of tender and issuing a purchase order to Vince Ferro Construction Ltd. for general contractor services at St. John the Baptist Catholic Elementary School in the amount of \$418,215 plus HST as a charge to the approved Schools-First Child Care Capital Retrofit Account No. 000-73-580848-6-331 be confirmed and ratified.**

### SYNOPSIS:

This report is submitted to the Board with the results of the tender and a recommendation to confirm and ratify the issuance of a purchase order for the Schools-First Child Care Capital Retrofit at St. John the Baptist Catholic Elementary School.

### BACKGROUND COMMENTS:

The Ministry of Education has provided capital funding to each school board as part of its Schools-First Child Care Capital Retrofit Program to support the conversion of existing four and five year old child care spaces for children under the age of 3.8 years. At the January 27, 2015 Board meeting, the Board approved the plan submission to the Ministry for the Schools-First Child Care Capital Retrofit Program at St. John the Baptist Catholic Elementary School.

The retrofit required at St. John the Baptist Catholic Elementary School to accommodate the Schools-First Child Care Retrofit consists of re-profiling of the existing child care program offered through Sonshine Day Care Centre to accommodate 41 child care spaces (10 infant spaces, 15 toddler spaces, and 16 pre-school spaces) in September 2015. A new washroom facility, a new servery and staff room for the child care staff, a new entrance

system, a new parking area, and reconfiguration of existing space for the infant, toddler, and pre-school areas will be provided.

In accordance with the Board's Purchasing Policy and Procedures, a pre-qualification request (PRE #2015-01PQ) was issued for general contractors to re-profile the existing space. The general contractors were required to score a minimum of 70% in order to be invited to submit a tender bid. The pre-qualifying general contractors were invited to submit a tender submission (Tender No. 612).

A formal tender opening was held on May 28, 2015 at the Catholic Education Centre with Shannon Ficon (Manager of Purchasing and Payroll), Julie Di Domenico (Technical Supervisor – Facilities Services), Maxine Chretien (Purchasing Clerk), Mario Iatonna (Executive Superintendent of Corporate Services), Frank DiTomasso (Trustee), John Bortolotti (Sfera Architects) and representatives from Alliance General Contracting Inc., DeAngelis Construction Inc., Oscar Construction Co. Ltd, Preferred Restoration, and Vince Ferro Construction in attendance.

### FINANCIAL IMPACT:

A summary of the submitted tender bids is provided below:

No	Bidders Name	Stipulated Price Bid	Separate Price A (Entrance System)	Separate Price B (Roof top units)	Total with A & B	Total (net H.S.T.)
1	Alliance General Contracting Inc.	\$311,411	\$25,120	\$54,516	\$391,047	\$399,494
2	Vince Ferro Construction Ltd.	\$332,110	\$23,775	\$62,330	\$418,215	\$427,248
3	Oscar Construction	\$349,000	\$20,651	\$54,395	\$424,046	\$433,205
4	DeAngelis Construction	\$341,500	\$34,950	\$54,970	\$431,420	\$440,739
5	Preferred Restoration	\$361,000	\$13,766	\$65,000	\$439,766	\$449,265

All submissions were reviewed and found to be in order, with the exception of Alliance General Contracting Inc which wrote a qualifying statement in the submission for Separate Price B. The Board reviewed the tender documents, the bids, and the purchasing policy in conjunction with the Board's lawyers, Shibley Righton LLP. Per the Tendering Instructions, item 15.2 states "*A tender which is qualified or improperly completed, executed, or mailed will be disqualified*". As a result, Alliance General Contract Inc was deemed to be disqualified, with the next lowest bidder meeting the specifications being Vince Ferro Construction Ltd. Due to timing considerations in getting the work completed for the start of school in September, a purchase order was issued to this contractor. It is noted that, since the low bid is in excess of the \$100,000 threshold of the Purchasing Policy/Procedures requiring Board approval, this report is being submitted for the actions of Administration to be confirmed and ratified by the Board.



The following table summarizes all of the other project costs.

<b>Item</b>	<b>Service Provider</b>	<b>Price (net H.S.T.)</b>
Abatement Specifications	Pinchin	\$1,532
Abatement	R.C. White	\$7,611
General Contractor	Vince Ferro Construction Ltd.	\$427,248
Architect	Sfera Architects	\$21,149
Lighting	Board	\$1,124
	Total	\$458,664
	Budget	\$451,597
	Projected cost variance	(\$7,067)

The Board Approved Budget from the January 27, 2015 Board meeting is \$440,000. After actual costs from the previous two phases of the Schools-First Child Care Capital Retrofit projects are considered, the actual Schools-First funding available for this project is \$451,597. Since the total cost is estimated to exceed the \$451,597 available funding, the excess of \$7,067 will be covered from the \$25,000 provisional cash allowance contained in the contract. The provisional cash allowance will be reduced to \$17,933 as a result.

**TIMELINES:**

The general contractor, Vince Ferro Construction Ltd., is scheduled to commence work June 15, 2015 and complete the work by August 21, 2015.

**REPORT REVIEWED BY:**

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	June 2, 2015
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	June 2, 2015
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	June 2, 2015



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**Special Board  
Meeting Date:**  
June 9, 2015

## BOARD REPORT

**Public**  **In-Camera**

**PRESENTED FOR:** Information  Approval

**PRESENTED BY:** Senior Administration

**SUBMITTED BY:** Paul A. Picard, Director of Education  
Cathy Geml, Associate Director of Education  
Mario Iatonna, Executive Superintendent of Corporate Services

**SUBJECT:** 2015-16 FINAL DRAFT BUDGET

### RECOMMENDATION:

**That the 2015-16 Final Draft Budget Estimates be received and that the documents be tabled for a 2 week period to permit further stakeholder and community input, with the final budget, as may be amended, to be brought forward for approval by the Board at its meeting scheduled for June 22, 2015.**

### SYNOPSIS:

The purpose of this report is to provide the 2015-16 Final Draft Budget Estimates and to seek further input from Trustees, stakeholders and the broader community regarding the budget recommendations. It is intended to submit the final budget, with any changes resulting from this additional community consultation, to the Board for approval at its meeting scheduled for Monday, June 22, 2015.

### BACKGROUND COMMENTS:

The 2015-16 Final Draft Budget Estimates are appended for review and consideration. The draft is being tabled for a 2 week period to allow for further community consultation on the recommended budget. Administration will take any additional comments received under advisement in amending the draft for ultimate submission of a final budget for formal approval.

### FINANCIAL IMPLICATIONS:

The 2015-16 Final Draft Budget Estimates as presented comply with the requirements under the Education Act that the Board submit a balanced budget to the Ministry of Education prior to each fiscal year.

**TIMELINES:**

- June 9, 2015 2015-16 Final Draft Budget tabled for a 2 week review/consultation period.
- June 22, 2015 The 2015-16 Budget Estimates are to be formally approved.
- June 30, 2015 The approved 2015-16 Budget Estimates are to be submitted to the Ministry of Education.

**APPENDICES:**

- 2015-16 Final Draft Budget Estimates

**REPORT REVIEWED BY:**

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	June 2, 2015
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	June 2, 2015
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	June 2, 2015

# Windsor-Essex Catholic District School Board

## 2015-16 Draft Budget

Submitted by:

Board Administration  
June 9, 2015



WINDSOR-ESSEX CATHOLIC  
DISTRICT SCHOOL BOARD

*"Learning Together in  
Faith and Service"*

[www.catholicboard.ca](http://www.catholicboard.ca)



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# 2015-16 At A Glance

**Day School Pupils**  
 12,881 Elementary  
 7,155 Secondary

**Adult Learners**  
 175 pupils over age 21

**Classroom Staff**  
 1,185 Teachers  
 310 EAs & CYWs  
 78 ECEs

**Support Staff**  
 244 School Support  
 45 Board Admin  
 200 Facility Services

**Governance**  
 9 Trustees  
 2 Student Trustees

**EQAO**  
 Exceed or match Province in 8 out of 9 Categories

**Learning Environment**  
 51 Portables  
 194 Teaching Days

**Facilities**  
 36 Elementary  
 1 Middle School  
 9 Secondary

## Our Mission:

“We will strive, as a partnership of school, family and parish, to provide our students with a quality Catholic Education rooted in Gospel teachings, enabling all to grow to their potential.”

**Operating Budget**  
 \$246.5M

**Capital Budget**  
 \$11.2M

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# Introduction

Each year, the development of the Board's budget presents various opportunities and challenges. Early in this year's process, the Ministry of Education advised school boards to plan for a 1% to 2% reduction in grant revenues for the 2015-16 school year. The worst case scenario for WECDSB would have been a revenue reduction of more than \$4M. This would have significantly impacted the Board's budget, particularly when combined with the effects of the ongoing enrolment decline.

However, once the Ministry announced its Grants for Student Needs in late March, the revenue reduction was not nearly as dire as first contemplated, equating to approximately \$1M for WECDSB. As a result, the development of the budget was able to focus on addressing other identified pressures, with due regard to taking advantage of areas for improving the Board's service delivery where feasible.

Some of the highlights of the proposed budget contained in this document are provided as follows:

- The submission reflects a balanced budget as defined under the Education Act, with the utilization of \$1.75M of the Board's accumulated surplus to offset the difference between estimated revenues and estimated expenses.
- In accordance with Board By-Law, the budget includes a provision for a contingency amount of 0.5% of operating revenue, which equates to approximately \$1.1M.
- The results of the budget consultation with stakeholders and the broader community informed the budget development throughout the process.
- The budget continues to reflect the application of resources to assist in continual improvement of student achievement, as evidenced through the Board's positive EQAO results in recent years.
- Enrolment remains a challenge with a projected reduction in 2015-16 of 550 students from the current level, consisting of 450 elementary students and 100 secondary students.
- There are no provisions for annual increases in salary and benefits contained in the budget that may result from labour negotiations. Any changes arising out of collective bargaining are expected to be fully funded by the Ministry of Education.
- From the 2014-15 budget to the 2015-16 budget, overall classroom staffing is projected to be lower by 9 (0.5%) and overall non-classroom staffing to be lower by 10 (3.8%).
- The budget supports enhanced and/or expanded programming in various areas including French Immersion, Centres of Excellence and Academies, Special Education and International Education.

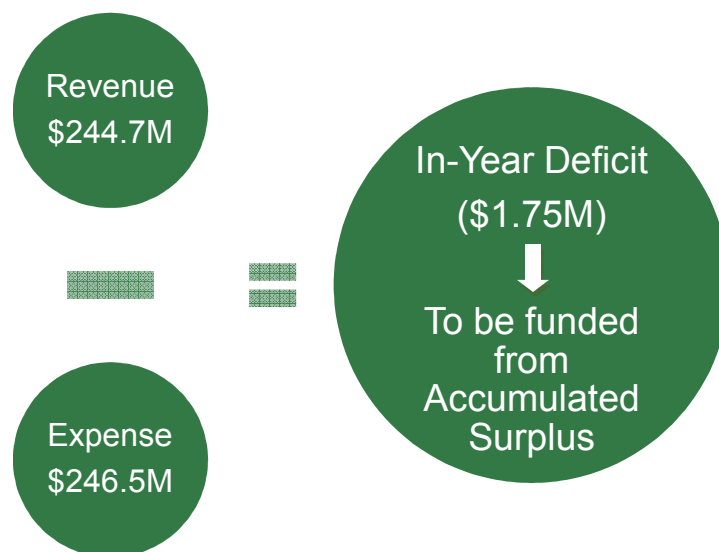
This year's Ministry grant announcement revealed changes in individual grants that serve to encourage school boards to address excess and unutilized space in their school buildings. WECDSB has taken significant steps over the years to reduce the excess capacity in its buildings that would otherwise serve to drain limited budget resources away from its objectives of promoting student achievement and faith formation. With these recently announced grant changes, the Board will again be compelled to look at various alternatives for right-sizing the system through formal accommodation reviews.

From a purely financial perspective, the Board's position remains very positive, with an accumulated surplus of \$16.9M projected at the end of 2014-15. Accounting for the use of \$1.75M to offset the difference in proposed revenues and expenses in 2015-16, the budget as presented points to an accumulated surplus at 2015-16 year end of a still very positive \$15.2M. This will provide the Board with flexibility moving forward to face the opportunities and challenges in future years.



# Financial Summary

The Windsor-Essex Catholic District School Board has presented a balanced budget for the 2015-16 school year.



Section 232 of the Education Act requires Boards to adopt balanced budgets. The Board cannot approve a budget with a deficit, but can use accumulated surplus, (formerly known as reserves) as part of balancing revenue and expenditures. According to the Education Act, balanced budgets are defined as:

- (1) Budgets not showing in-year deficits; or
- (2) Budgets showing in-year deficits if the deficits are not greater than the lesser of the following:
  - (a) the accumulated surplus for the previous year (**projected to be \$16.9M for WECD SB**)
  - (b) 1% of the Boards operating revenue for the fiscal year (**\$2.2M for WECD SB**).

Given the criteria above, item (1) does not apply as the 2015-16 budget is showing an in-year deficit. Moving to item (2), the lesser of items (a) and (b) for WECD SB is item (b) at \$2.2M. Therefore, since the planned 2015-16 in-year deficit of \$1.75M is less than item (b) or \$2.2M, the Board is in compliance with the Education Act and considered to have a balanced budget.

With an Accumulated Surplus of \$15.3M at the end of 2013-14 that is projected to grow to \$16.9M at the end of 2014-15, Administration is recommending to use \$1.75M of reserves to balance the budget in 2015-16 -- less than the maximum allowable amount of \$2.2M. This strategy will enable the Board to make important investments to support our most vulnerable students with special needs, and ensure stability and sustainability of programs and services in 2015-16.

While it is always prudent to expend slightly less than that provided in grants, it is WECD SB's responsibility to use all funds available to provide the best possible learning opportunities for pupils, maintain services to meet the needs of all students, and allow continued progress towards achievement of its strategic objectives.

Section 13:05 of the Board By-Laws states that the Board shall include in its budget an annual contingency amount to be set at no less than 0.5% of the Board's operating allocation for the budget year being approved. As such, the 2015-16 Budget Estimates contains a provision for contingency of \$1,102,889, as shown in the summary of financial results below.

### Summary of Financial Results

(\$Thousands)	2013-14 Financial Statements	2014-15 Budget Estimates	2015-16 Budget Estimates	Change (2014-15 Budget to 2015-16 Budget)	
				\$	%
<b>REVENUE</b>					
Operating	219,542	222,728	220,574	(2,154)	(1.0%)
Capital	18,259	18,520	18,895	374	2.0%
Other	14,666	4,882	5,246	363	7.4%
<b>Total Revenue</b>	<b>252,468</b>	<b>246,131</b>	<b>244,714</b>	<b>(1,417)</b>	<b>(0.6%)</b>
<b>EXPENSES</b>					
Instruction	184,837	187,027	186,701	(327)	(0.2%)
Other Operating	15,149	15,093	15,357	264	1.7%
Pupil Accommodation & Other	42,552	42,731	43,305	574	1.3%
Provision for Contingencies	-	165	1,103	938	568.4%
<b>Total Expenses</b>	<b>242,537</b>	<b>245,017</b>	<b>246,465</b>	<b>1,448</b>	<b>0.6%</b>
<b>In-Year Surplus/(Deficit)</b>	<b>9,930</b>	<b>1,115</b>	<b>(1,751)</b>	<b>(2,865)</b>	<b>(257.1%)</b>

0.5% of operating revenue  
in **2014-15** to meet  
contingency requirement  
of Board By-Law s.13:05.

0.5% of operating revenue  
in **2015-16** to meet  
contingency requirement  
of Board By-Law s.13:05.


As seen in the table above and mentioned previously, the recommended draft budget, with an in-year deficit of \$1.75M, plans to use accumulated surplus in addition to current year revenues to offset expenses in 2015-16. The budget also contains a provision for contingencies that, if not used, will lessen the actual draw required from accumulated surplus at year-end. This approach does however highlight the need for increased restraint and the significant decrease in flexibility WECD SB will have in responding to requests for new and expanded services throughout the year.

As the year progresses and actual enrolment becomes known, better estimates of revenue will become available and cost estimates will be refined. Despite using accumulated surplus, WECD SB is in good financial position, situating itself to address the needs of all our students, and moving towards elimination of the Board's capital deficit.

# 2015-16 GSN Highlights

Provincial grants to school boards are provided through Grants for Student Needs (GSN) and are generated primarily by student enrolment. The Ministry of Education announced the 2015-16 Grants for Student Needs on March 26, 2015. According to the Ministry, total GSN funding to all school boards across the sector is projected to remain stable year-over-year at \$22.46 billion, an average of \$11,451 per pupil. The 2015-16 GSN continues to build efficiencies into the funding model by expanding School Board Efficiencies and Modernization (SBEM) incentives and supports for boards to make more efficient use of school space.

Highlights of the 2015-16 GSN applicable to WECDSB are provided below.

<p><b>SBEM – School Facility Operations &amp; Renewal:</b></p> <ul style="list-style-type: none"> <li>• Phase-out of Base Top-up funding over 3 years.</li> <li>• Phase-in of new reduced-distance threshold for Enhanced Top-up funding.</li> <li>• Update to geographic adjustment, facility age, and supplementary area factors to reflect current school inventory data.</li> <li>• Reinvestment of a portion of funding from the phase-out of Base Top-up in the per-pupil operating and renewal cost benchmarks.</li> </ul>	<p><b>SBEM – School Foundation Grant:</b></p> <ul style="list-style-type: none"> <li>• New School Foundation Grant allocation method with three tiers of funding based on distance.</li> <li>• Investment in additional principals for combined schools.</li> <li>• Increase in secondary vice-principals for both small and large secondary schools.</li> </ul>
<p><b>SBEM – Declining Enrolment Adjustment:</b></p> <ul style="list-style-type: none"> <li>• <b>First Year Component of Grant</b> – Protection reduced from 100% to 50% for per-pupil components of School Board Administration and Governance Grant.</li> <li>• <b>Second Year Component of Grant</b> – Reduced from 50% to 25% of first year component.</li> <li>• <b>Third Year Component of Grant</b> – Eliminated.</li> </ul>	<p><b>Investments to keep up with costs:</b></p> <ul style="list-style-type: none"> <li>• Increase to Student Transportation Grant (2% net of surplus)</li> <li>• 2% increase to non-staff School Operations benchmarks.</li> <li>• 7.3% increase to School Operations electricity benchmark.</li> <li>• Funding to support Employer Bargaining Agent Fees.</li> </ul>
	<p><b>Accountability Changes:</b></p> <ul style="list-style-type: none"> <li>• Enveloping six allocations within the Learning Opportunities Grant.</li> <li>• Enhancing reporting requirements for the Safe and Accepting Schools Allocation.</li> <li>• Reviewing board compliance with the limit on School Board Administration and Governance expenses.</li> <li>• Monitoring board compliance with FDK and Primary Class Size Regulations.</li> </ul>

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# Budget Planning Objectives

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

## Internal Guidelines

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

- Board level contractual, negotiated and self-determined conditions or restrictions must be respected;
- All Ministry requirements must be met;
- Alignment with Ministry and Board priorities must occur when allocating resources;
- Where reductions are necessary, impacts to students and faith development initiatives must be minimized;
- A conservative enrolment projection must be used;
- The presented budget must be realistic and balanced;
- An annual contingency in the budget of no less than 0.5% of the Board's operating allocation for the year must be included.

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## Did you Know?

*Education funding is intended to mirror cost structures, but boards have flexibility in their actual expenditures. It is up to boards to determine their detailed budget commitments within the terms of the Education Act and other relevant regulations. At the same time, there are restrictions on how school boards may use certain components of their allocation. Limitations are detailed on the following page.*



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## External Guidelines

The Ministry of Education governs the external requirements of the Board budget process, which include both legislative and regulatory requirements. Certain external requirements include:

- Compliance with the Education Act, associated regulations, Ministry memoranda and Public Sector Accounting Board standards;
- Submission of a balanced budget, on time;
- Achievement and maintenance of class size ratios;
- Special Education funding must be spent on Special Education expenditures;
- The following allocations within the Learning Opportunities Grant are limited for use collectively on their respective programs:
  - the Literacy and Math Outside the School Day Allocation,
  - the Student Success, Grades 7 to 12 Allocation,
  - the Grade 7 and 8 Literacy and Numeracy and Student Success Teachers,
  - the School Effectiveness Framework Allocation,
  - the Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation, and
  - the Specialist High Skills Major (SHSM) Allocation.
- School Renewal funding is primarily limited to capital renewal expenditures;
- School Condition Improvement funding is to be used for renewal expenditures that are capitalized;
- Capital funding is to be used for approved capital projects;
- Administration and Governance spending must not exceed the grant allocation;
- New Teacher Induction Program (NTIP) funding is to be used for eligible NTIP expenditures;
- Temporary Accommodation funding can only be used for portable moves, leases and purchases, as well as lease costs for permanent instructional space;
- Mental Health Leader funding must be used to provide at least one Mental Health Leader;
- EPO (Education Programs – Other) grants received must be used consistent with the mandate of the particular program;
- Accumulated Surplus to a maximum amount of 1.0% of operating revenue can be used to balance the budget. Amounts beyond this require Ministry approval.

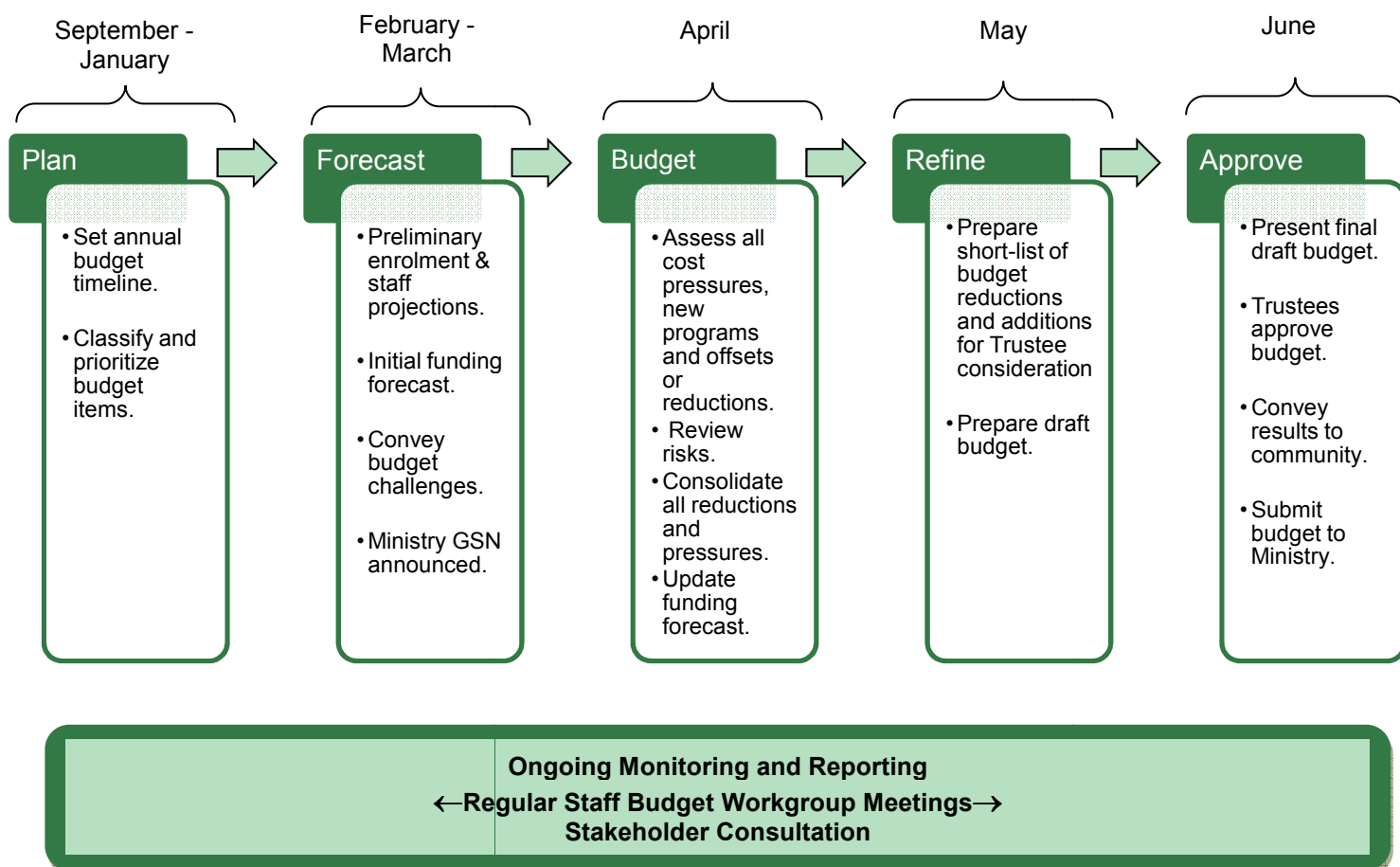
# Budget Process & Timelines

The budget is the Board’s fiscal plan that supports the delivery of education programs and services and reflects the Board’s strategic plan for the upcoming academic year. It also provides the authority for Administration to spend funds on a variety of programs and services.

The preparation of the 2015-16 operating and capital budgets is the responsibility of Board management. They have been prepared in compliance with applicable legislation, Canadian generally accepted accounting principles (GAAP) established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants (CPA) of Canada, as well as internal Board policies and procedures.

The fiscal year for all school boards in Ontario is in alignment with the school year and runs from September 1 to August 31. The Ministry of Education requires school boards to approve a balanced budget for the upcoming fiscal year before the end of June of the current year.

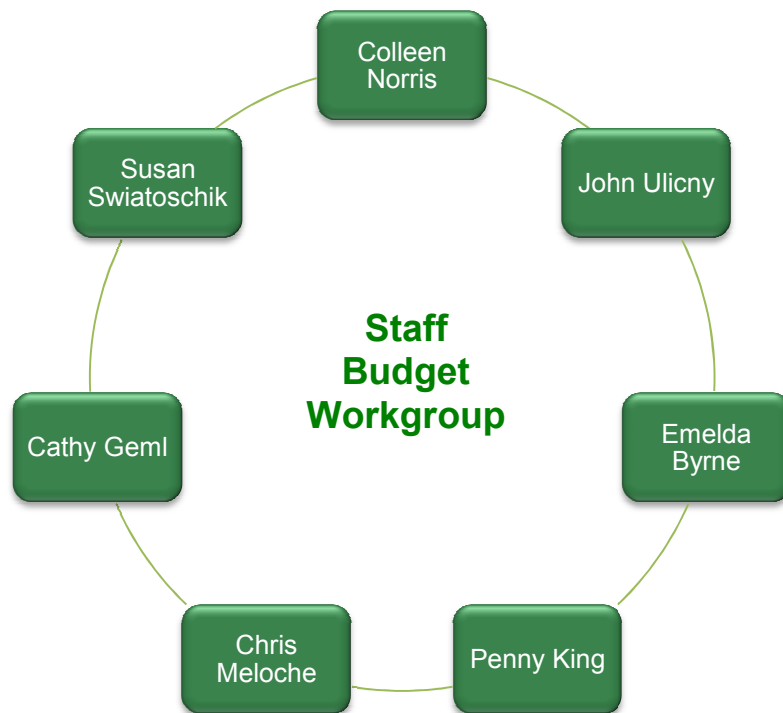
WECDSD follows a five-stage strategic budget development process. The diagram below outlines the key elements for each of the respective stages of the budget process.



As can be seen from the diagram above, the development of the annual budget is one of the most time consuming and labour intensive functions undertaken by Administration, spanning more than 6 months of the year. To better facilitate the budget process and communication between departments, the Board has established a Staff Budget Workgroup comprised of management representatives from each department.

The composition of the Staff Budget Workgroup is depicted on the following page.

The Staff Budget Workgroup meets frequently throughout the budget development cycle to discuss progress for each department and address any issues on a timely basis. This multidisciplinary team allows the Board to take an holistic view of budget development and consider the unique needs and competencies of each department.



The Staff Budget Workgroup members above represent the following departments:

Member	Area Represented
Susan Swiatoschik	Business (Staff Budget Workgroup Chair)
Colleen Norris	Human Resources
John Ulicny	Information Technology and Secondary Staffing
Emelda Byrne	Student Achievement K-12
Penny King	Business
Chris Meloche	Facility Services
Cathy Geml	Student Achievement K-12 and Special Education

**Capital Budget Process:**

The Board is required to distinguish between operating and capital budgets since the sources of funding are separate and distinct.

The Capital Budget is developed in conjunction with the Facility Services and Information Technology departments who assist in determining the Board’s future capital needs. Requested projects from departments and schools are prioritized along with a detailed project description with the requested budget. Administration reviews the requests, and recommendations are put forward to balance the projects to available funding. The recommendations are based on departmental priorities taking into account asset management principles, previous funding allocations, and Board priorities.

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



# Budget Consultation

The Board remains committed to ensuring that appropriate communication and consultation with the community exists regarding 2015-16 budget development. Anticipated budget challenges and pressures were communicated to the community through a formal report to the Board at its meeting of March 24, 2015, and then again on April 28, 2015. The community was invited to provide input at an early stage of budget development through a formal budget consultation survey, which was posted on the Board's website on January 30, 2015. The intent of the survey was to inform the Board's budget development and assist in formulating and affirming Board priorities as the Board works to promote excellence in education within a faith-centered learning environment. The challenge faced by the Board is that there is very little flexibility in the application of grant funding to all but specified programs.

Availability of the survey on the Board's website was advertised in the Windsor Star, and communicated formally to key stakeholders. Multiple Synervoice messages were also sent to all student families this year inviting their participation in the survey.

Survey responses received by March 8, 2015 were compiled and summarized in a report to the Board at its meeting of March 24, 2015. At that time, the Board had received a total of 311 responses, up 208 or 202% from last year.

The online public survey continued to remain open for input subsequent to the initial cutoff date of March 8<sup>th</sup>. There were 320 responses received as of May 31, 2015. The updated results can be found in Appendix I.



## Your Voice Matters!

What We Heard

- 72% of survey respondents indicated they would be interested in an online payment system for parents.

What We Are Doing


- Administration has built into the budget an amount to fund the implementation of an online payment system for pilot schools.



# Budget Pressures, Challenges & Risks

A school board's budget contains inherent pressures, challenges, and risks. Necessary restraint measures, combined with new and creative approaches to the way the Board delivers education and the way funds are used are needed to mitigate, as much as possible, the challenges and risks.

An identification of preliminary budget pressures and challenges facing the Board was presented to the Board of Trustees at its meeting of March 24, 2015. An update report was provided on April 28, 2015. A listing of known pressures, challenges and risks related to the 2015-16 budget are highlighted below.

Risks	Pressures & Challenges
<ul style="list-style-type: none"> <li>• Enrolment projections may vary from actual results creating disruptions to school scheduling and changes in grant revenues.</li> <li>• Uncertainty on projections for utility costs.</li> <li>• Unforeseen activity and events (weather, government policy changes).</li> <li>• Occasional teacher costs difficult to project.</li> <li>• Inflation assumptions.</li> <li>• Legal costs difficult to project.</li> <li>• Claims, grievances and legal settlements.</li> <li>• Labour Framework: Contracts expired August 31, 2014 and results of central labour negotiations for 2015-16 unknown. The final budget does not include a provision for any costs that may result from the 2015-16 labour negotiations. Assumes Province will fund cost pressures resulting from central Provincial discussions.</li> </ul>	<ul style="list-style-type: none"> <li>• Declining enrolment – 2/3 of education funding is based on enrolment but board costs do not decrease proportionately as enrolment falls.</li> <li>• Capital deficit crowds out spending that could be used for other initiatives.</li> <li>• Excess capacity in schools.</li> <li>• Aging infrastructure – buildings, equipment.</li> <li>• Supporting an increasing proportion of students with special education needs in an inclusive environment with available funding.</li> <li>• Supporting faith initiatives with no direct source of funding.</li> <li>• SBEM recommendations.</li> <li>• Collective agreement restrictions.</li> <li>• Controlling staffing costs (81% of total budget).</li> <li>• Balancing the budget with a contingency using available funding.</li> <li>• Aligning funding received with Ministry and Board priorities.</li> <li>• Implementation of Accommodation Review solutions.</li> </ul>
<p><b>Ministry Assessment of Boards' Risk:</b></p> <ul style="list-style-type: none"> <li>&gt; Reserve reliance threshold of 1% (offside)</li> <li>&gt; Using more reserves than maximum allowed (high risk)</li> <li>&gt; Using less reserves than maximum allowed (medium risk)</li> <li>&gt; Balanced budget without reserves (expected)</li> <li>&gt; <b>Budgeting for in-year contingency (preferred)</b></li> <li>&gt; Reserve fund target of 1% to 2% (optimum)</li> </ul> <p>For 2015-16, WECD SB is budgeting for an in-year contingency of 0.5%, and also planning on using a portion of the \$15.3M of surplus built up in recent years. If the contingency is not used, the draw from Accumulated Surplus will be less.</p>	<div style="text-align: center;"> <p><b>2 Corinthians 4:8-9</b></p> <p><b>"We are hard pressed on every side, but not crushed..."</b></p> </div> 

# EQAO Highlights

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

## What do the different levels mean for students' achievement?

**Level 1** means their skills fall below the provincial standard.

**Level 2** means they are close to meeting the provincial standard.

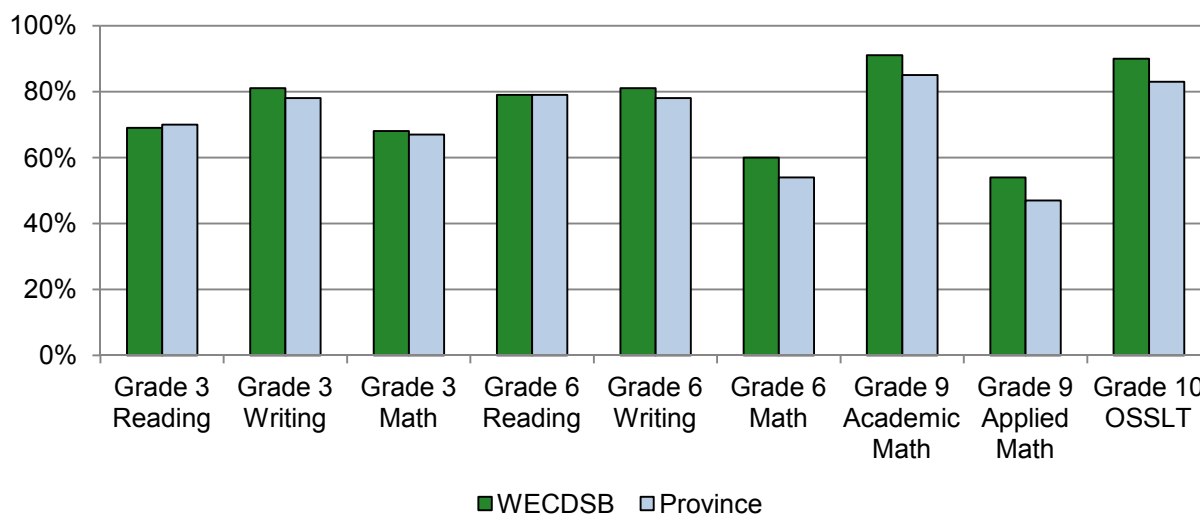
**Level 3** means they are at the provincial standard.

**Level 4** means they have surpassed the provincial standard.



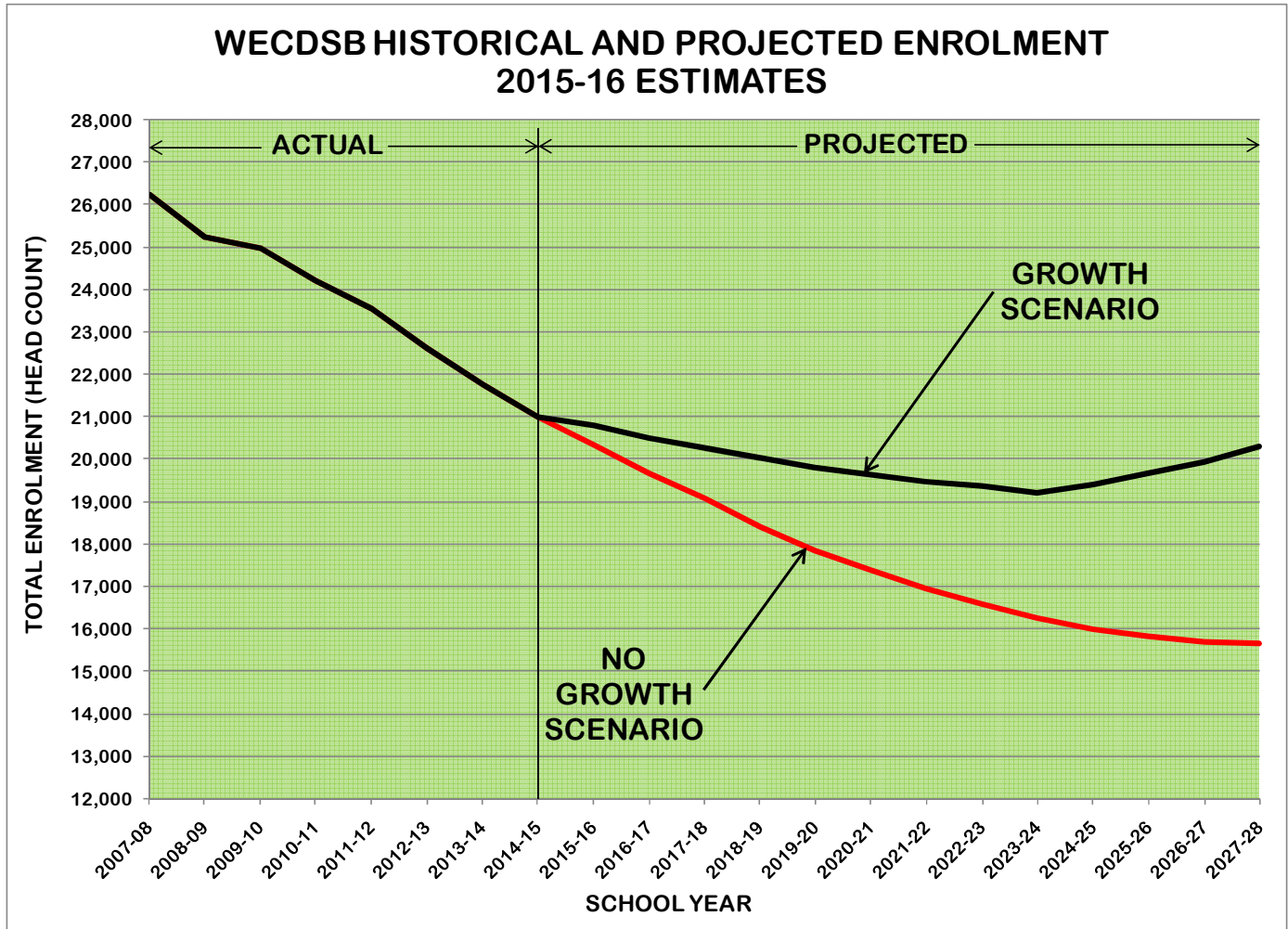
The 2013-14 EQAO results for WECDSB compared to the Provincial Standard are shown in the table below. The chart displays the percentage of all students at or above the Provincial Standard (Levels 3 and 4). Not only has WECDSB continued to make gains in 7 out of 9 categories compared to its own prior year results, but also exceeded or matched the provincial average in 8 out of 9 categories.

WECDSB uses the results from EQAO to assist in evaluating the Board against provincial benchmarks and determining strategies for improvement. The elements contained in those strategies are supported by the Board's budget.



# Enrolment Projections

On December 9, 2013, the Board received a report from Watson & Associates Economists Ltd. that provided a comprehensive assessment of demographic trends impacting on enrolment and, based on this assessment, long term enrolment projections were made by Watson to guide the Board into the future. These projections were first used in the development of last year's 2014-15 budget and the projections have been updated to inform this year's 2015-16 budget process as shown by the graph below.



The "no growth scenario" assumes the number of pupils in the future are dependent solely on the prevailing Windsor-Essex community population. The "growth scenario" contemplates growth from the local economy, including potential new housing demand that would add to the local population and thereby enhance Board enrolment.

Key enrolment indicators that were considered in preparing this year's budget are provided as follows:

- The local Windsor-Essex economy appears to have stabilized in recent years, although employment challenges across the region continue to impact population forecasts.
- The change in enrolment for all Ontario school boards combined from 2007-08 through 2013-14 has ranged from annual declines of between 0.6% to 1.1%.
- The current Ministry of Education projection is for combined enrolment across all Ontario school boards to decline by an additional 0.17% into 2015-16.
- Total Board enrolment through 2014-15 is tracking at 48 students (0.2%) below the original Watson projections based on the no growth scenario.
- The updated projections point to a continued general decline in enrolment through the 2027-28 time horizon under either scenario.

#### NO GROWTH SCENARIO THROUGH TO 2027-28

Elementary Enrolment	↓down 2,738 students (-20.5%)
Secondary Enrolment	↓down 2,592 students (-34.0%)
Total Enrolment	↓down 5,330 students (-25.4%)

#### GROWTH SCENARIO THROUGH TO 2027-28

Elementary Enrolment	↑up 66 students (+0.5%)
Secondary Enrolment	↓down 746 students (-9.8%)
Total Enrolment	↓down 680 students (-3.2%)

- Under both scenarios, enrolment is expected to level off by the end of the 2027-28 time frame.
- The Board continues to attract new students given its commitment to promoting innovative approaches that serve to prepare all students for success in the future. This new enrolment is expected to continue to offset, in part, the declines in enrolment that are otherwise projected.



With due regard to these indicators, an enrolment forecast for the 2015-16 budget development has been established at a reduction of 450 elementary and 100 secondary, 550 total, from the latest 2014-15 numbers. (Note: These figures represent "average daily enrolment" based on full-time equivalent students, which may differ from the "head count" figures used elsewhere in this budget document.) This is generally consistent with the no growth scenario moving forward in the short term.

While the Board has taken action on an ongoing basis to address the prevailing enrolment challenges, the Ministry of Education is phasing in further grant funding adjustments in 2015-16 and future years to encourage school boards to do more. As a result, the Board will be compelled to take additional measures in the coming year and beyond, so that the system capacity in its buildings is adjusted on an ongoing basis, accordingly.

This budget reflects the Board's commitment to providing an exciting educational environment for its students, regardless of the level of enrolment. The success of students throughout the system is an indication that appropriate budget development can and will promote student achievement and faith formation.

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## Did you Know?

*There are 72 District School Boards (DSBs) in Ontario, 16 of which (including WECDSB) are in the London Region. Since 2002-03, enrolment decreased in the London Region by 10%, compared with 2% provincially. Enrolment is projected to decline in the London Region by about 0.64% from 2014-15 to 2015-16 – over three times the provincial decline of around 0.17%. When financial supports like the Declining Enrolment Adjustment Grant are clawed back, this has an even greater impact on the London Region, which benefits more so from this particular grant. For example, changes to the Declining Enrolment Adjustment Grant in 2015-16 brought savings provincially of \$14.1M, \$8.39M of which came from the London Region alone.*



# Enrolment Highlights

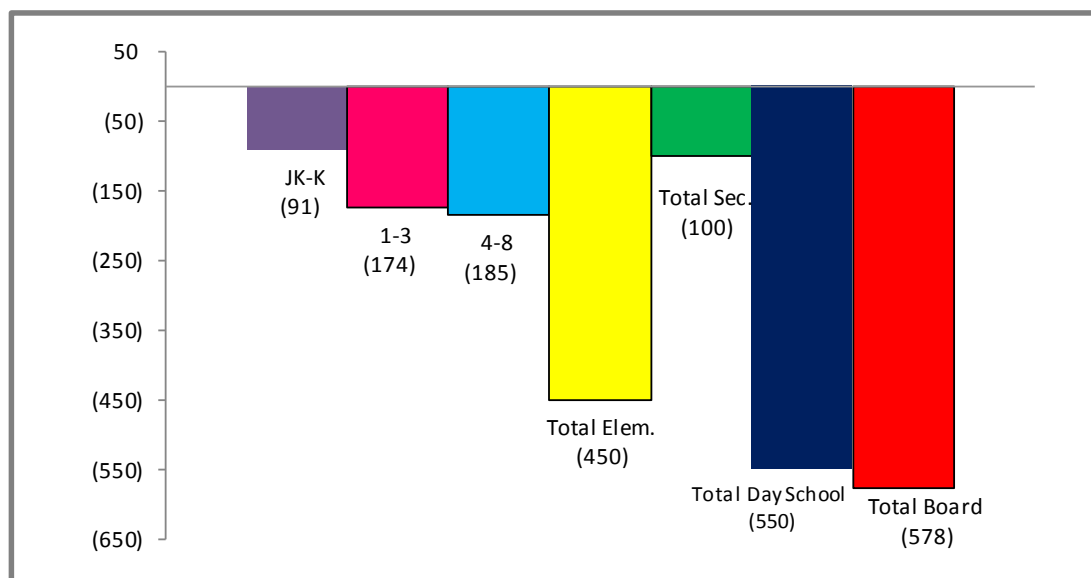
Enrolment projections for the 2015-16 Budget are conservative in nature, and were established based on historical data, updated for current circumstances. The Board's projected day school enrolment for 2015-16 is expected to be 20,036. This is a decrease of 550 students compared to 2014-15 Revised Estimates. The 2015-16 projected enrolment is being compared to the prior year's Revised Estimates (instead of the original Budget Estimates), as the Revised Estimates represent the most current forecast of enrolment for the Board in 2014-15.

With approximately two-thirds of education funding based on enrolment, the 2015-16 decline in enrolment equates to approximately \$5.036M in reduced grant revenue for the Board. The projected full-time equivalent (FTE) average daily enrolment for 2015-16 is follows:

## Summary of Enrolment

Full-Time Equivalent (FTE) Average Daily Enrolment (ADE)	2013-14 Financial Statements	2014-15 Budget Estimates	2014-15 Revised Estimates	2015-16 Budget Estimates	Change (2014-15 Rev. Est. to 2015-16 Budget)	
					#	%
<b>Elementary</b>						
JK-K	1,978	1,982	2,167	2,076	(91)	(4.2%)
1-3	3,922	3,695	3,773	3,599	(174)	(4.6%)
4-8	7,618	7,366	7,391	7,206	(185)	(2.5%)
<b>Total Elementary</b>	<b>13,518</b>	<b>13,043</b>	<b>13,331</b>	<b>12,881</b>	<b>(450)</b>	<b>(3.4%)</b>
<b>Secondary &lt; 21</b>						
Grade 9 to 12	7,564	7,110	7,255	7,155	(100)	(1.4%)
<b>Total Secondary &lt; 21</b>	<b>7,564</b>	<b>7,110</b>	<b>7,255</b>	<b>7,155</b>	<b>(100)</b>	<b>(1.4%)</b>
<b>TOTAL DAY SCHOOL</b>	<b>21,081</b>	<b>20,153</b>	<b>20,586</b>	<b>20,036</b>	<b>(550)</b>	<b>(2.7%)</b>
Secondary > 21	246	220	192	175	(18)	(9.1%)
High Credit	25	30	22	23	1	4.6%
Visa (Tuition Paying)	43	76	76	65	(11)	(14.5%)
<b>TOTAL BOARD</b>	<b>21,396</b>	<b>20,478</b>	<b>20,876</b>	<b>20,298</b>	<b>(578)</b>	<b>(2.8%)</b>

## Changes in Enrolment: 2014-15 Revised Estimates v. 2015-16 Budget





# Staffing Highlights

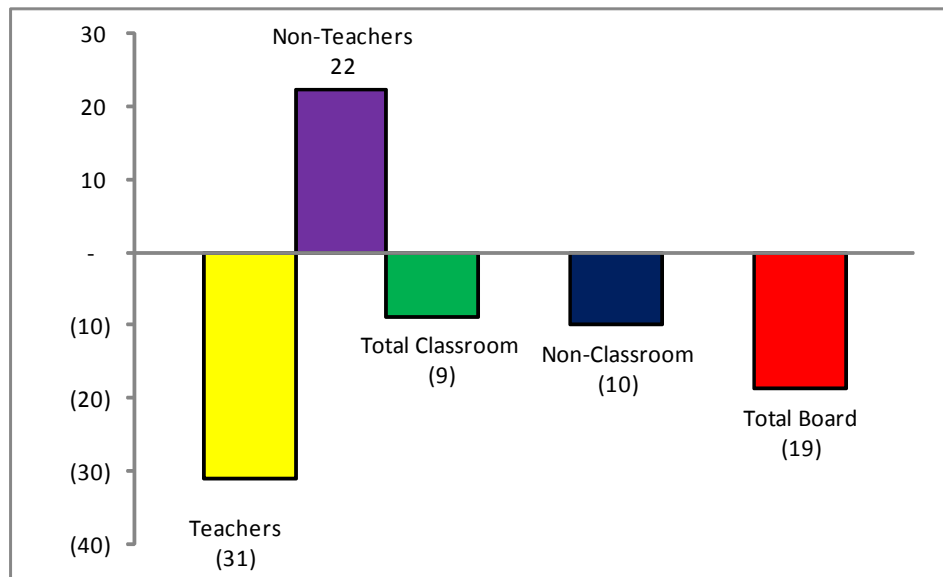
Staffing is the largest expenditure of the Board and comprises 80.8% of the overall budget.

Staffing for all positions is the responsibility of the Human Resources Department. The greatest challenge is controlling costs while ensuring Ministry class size targets and collective agreement provisions are maintained. The Board's total estimated expenditures of salaries and benefits for the 2015-16 fiscal year are \$199.2M as compared to \$200.6M for 2014-15.

## Summary of Staffing

Full-Time Equivalent (FTE)	2013-14 Financial Statements	2014-15 Budget Estimates	2015-16 Budget Estimates	Change (2014-15 Budget to 2015-16 Budget)	
				#	%
<b>Classroom</b>					
Teachers	1,266	1,216	1,185	(31)	(2.5%)
Non-Teachers	583	610	633	22	3.6%
<b>Total Classroom</b>	<b>1,849</b>	<b>1,826</b>	<b>1,817</b>	<b>(9)</b>	<b>(0.5%)</b>
<b>Non-Classroom</b>	<b>262</b>	<b>266</b>	<b>256</b>	<b>(10)</b>	<b>(3.8%)</b>
<b>TOTAL BOARD</b>	<b>2,111</b>	<b>2,092</b>	<b>2,073</b>	<b>(19)</b>	<b>(0.9%)</b>

## Changes in Staffing: 2014-15 Budget v. 2015-16 Budget



The "Non-Teachers" category has increased over 2014-15 Estimates, primarily due to additional Educational Assistants required to meet Special Education needs ( $\uparrow$  22.5 FTE), combined with additional school office staff ( $\uparrow$  1.9 FTE) and an additional itinerant Sign Language Interpreter ( $\uparrow$  1.0 FTE). These increases are partially offset by a decrease in Child and Youth Workers ( $\downarrow$  3.0 FTE).

The decrease of 10.0 FTE in the "Non-Classroom" category is due to decreases in the Facility Services department resulting from school consolidations and gapping of vacant Administrative positions ( $\downarrow$  5.0 FTE), and a reduction in the Transportation category ( $\downarrow$  3.0 FTE) as former WECDSB staff are now employees of the Windsor-Essex Student Transportation Services Corporation. Additionally, retirements in Administration were not replaced resulting in a further reduction ( $\downarrow$  2.0 FTE).

# Revenue Highlights

Provincial grants to school boards are provided through Grants for Student Needs (GSN) and are generated primarily by student enrolment.

The GSN determines each board's overall funding allocation. Property tax revenue provides a part of the allocation and the Province provides additional funding up to the level set by the education funding formulas. School boards do not levy taxes, and the Education taxes received by school boards represent only a cash flow and not a source of funding.

Because funding largely reflects enrolment, the Board must adapt its operation to reflect enrolment changes.

The provincial GSN model is comprised of the following components:

**Pupil Foundation Grant** – base per-pupil allocation that supports the elements of a classroom education that are required by, and generally common to, all students.

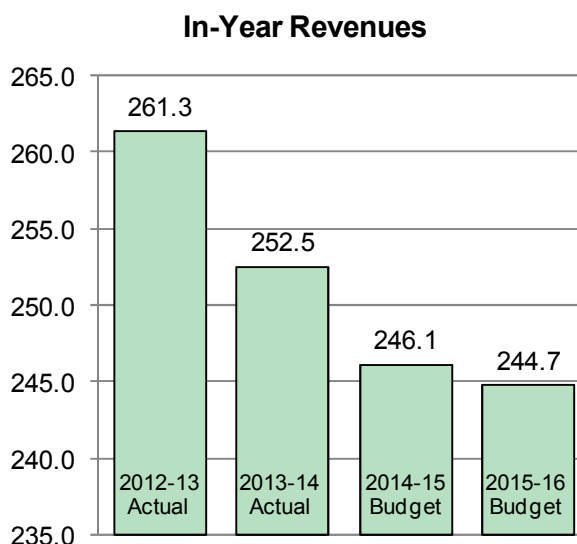
**School Foundation Grant** – provides a base for the costs of in-school administration and leadership as well as supplies for school administration purposes.

**Special Purpose Grants** – provides additional funding to recognize the different level of support required by boards, schools, and students related to location, student and school needs, and a board's demographic profile.

**Debt Service Support** – provides funding to meet annual supported debt repayments (principal and interest), in addition to funding for short-term capital interest costs.

Of the total \$244.7M of revenue projected for 2015-16, \$239.5M is anticipated to come from the GSN and \$5.2M is projected to come from other fees and revenues that support operations through such things as tuition fees from international students, rental and permit income, cafeteria income and bank interest income. A summary of in-year revenue available for compliance is provided below.

The Board's total estimated funding for the 2015-16 fiscal year is \$244.7M as compared to \$246.1M for 2014-15.



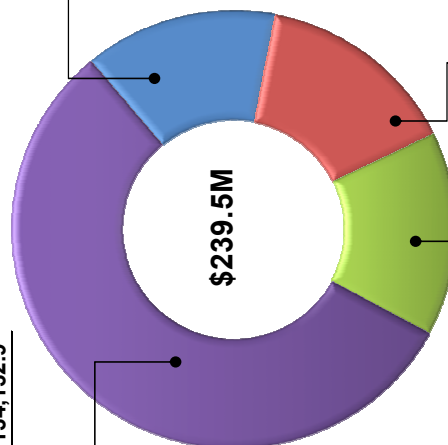
	2014-15 Budget Estimates	2015-16 Budget Estimates	\$ Change	% Change
Provincial Transfer Payments (GSN)	202,233,115	201,428,214	(804,901)	(0.4%)
Local Taxation Revenue (GSN)	39,016,093	38,040,377	(975,716)	(2.5%)
Education Program Other (EPO) Grants	2,740,741	2,911,156	170,415	6.2%
Fees/Revenue from Other Sources	2,141,702	2,334,727	193,025	9.0%
<b>Total Revenue for Compliance</b>	<b>246,131,651</b>	<b>244,714,474</b>	<b>(1,417,177)</b>	<b>(0.6%)</b>



# WHAT DOES THE 2015-16 GSN AT WECDSB SUPPORT?

Funding for classrooms	
Pupil Foundation Grant	\$ 106,533.9
Continuing Education and Other Programs Grant	\$ 1,048.8
Cost Adjustment & Teacher/ECE Qualifications and Exper	\$ 26,499.9
New Teacher Induction Program (NTIP)	\$ 50.3
<b>TOTAL</b>	<b>\$ 134,132.9</b>

Funding for schools	
School Foundation Grant	\$ 14,111.2
School Facility Operations and Renewal Grant	\$ 21,467.7
Temporary Accommodation Allocation	\$ 434.5
<b>TOTAL</b>	<b>\$ 36,013.4</b>



Funding for specific education priorities	
Special Education Grant	\$ 25,696.6
Language Grant	\$ 4,657.0
First Nations, Métis and Inuit Education Supplement	\$ 271.4
Learning Opportunities Grant	\$ 4,126.7
Safe & Accepting School Supplement	\$ 615.8
<b>TOTAL</b>	<b>\$ 35,367.6</b>

Funding for a locally managed system	
Declining Enrolment Adjustment Grant	\$ 1,786.1
School Board Administration and Governance Grant	\$ 5,806.7
Debt Service	\$ 18,894.6
Student Transportation Grant	\$ 7,775.3
Other	(308.0)
<b>TOTAL</b>	<b>\$ 33,954.7</b>

Note: The individual grant revenue allocations in the above charts are represented in thousands.

A detailed comparison of revenue by grant for the 2013-14, 2014-15 and 2015-16 fiscal years is provided below:

	<b>DETAILED REVENUES</b>				
	<b>2013-14 Financial Statements</b>	<b>2014-15 Budget Estimates</b>	<b>2015-16 Budget Estimates</b>	<b>Change (2014-15 Budget to 2015-16 Budget)</b>	
				<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>REVENUES (\$Thousands)</b>					
<b>Operating Grants</b>					
Pupil Foundation	105,609	107,123	106,534	(589)	(0.5%)
School Foundation	14,621	14,452	14,111	(341)	(2.4%)
Special Education	26,000	25,936	25,697	(239)	(0.9%)
French as a Second Language	2,666	2,589	2,601	12	0.5%
English as a Second Language	1,906	1,760	2,056	296	16.8%
Learning Opportunities	4,002	4,096	4,127	30	0.7%
Continuing Education	487	488	467	(21)	(4.3%)
Adult Education	813	735	582	(153)	(20.8%)
Teacher Qualification & Experience	23,681	25,030	25,553	524	2.1%
ECE Qualification & Experience	-	800	947	147	18.4%
Transportation	7,971	7,775	7,775	-	0.0%
Admin and Governance	5,780	5,777	5,764	(14)	(0.2%)
School Operations	19,782	19,667	19,411	(256)	(1.3%)
Trustees' Association Fee	-	-	43	43	0.0%
First Nation, Métis and Inuit	256	293	271	(21)	(7.3%)
Safe Schools Supplement	623	618	616	(2)	(0.4%)
Community Use of Schools Grant	289	284	272	(12)	(4.2%)
New Teacher Induction Program	72	53	50	(2)	(4.5%)
Declining Enrolment	2,777	3,698	1,786	(1,911)	(51.7%)
Temporary Accommodation	122	242	434	193	79.6%
School Renewal - Operating Portion	1,992	1,453	1,785	332	22.9%
Restraint Savings	(89)	(89)	(89)	-	0.0%
Labour Related Enhancements	328	-	-	-	0.0%
Adjustment for mTCA	(147)	(50)	(219)	(169)	337.4%
<b>Total Operating Grants</b>	<b>219,542</b>	<b>222,728</b>	<b>220,574</b>	<b>(2,154)</b>	<b>(1.0%)</b>
<b>Debt Servicing Grants</b>					
Permanent Financing of NPF	1,613	1,613	1,613	-	0.0%
Amortization of DCC	8,597	9,422	10,106	684	7.3%
Capital Debt Support Payment - Interest	8,049	7,485	7,176	(309)	(4.1%)
Short Term Interest	-	-	-	-	0.0%
<b>Total Debt Servicing Grants</b>	<b>18,259</b>	<b>18,520</b>	<b>18,895</b>	<b>374</b>	<b>2.0%</b>
<b>Total Legislative Grants</b>	<b>237,801</b>	<b>241,249</b>	<b>239,469</b>	<b>(1,780)</b>	<b>(0.7%)</b>
<b>Other (EPOs &amp; Non-Grant Revenue)</b>	<b>14,666</b>	<b>4,882</b>	<b>5,246</b>	<b>363</b>	<b>7.4%</b>
<b>TOTAL REVENUES</b>	<b>252,468</b>	<b>246,131</b>	<b>244,714</b>	<b>(1,417)</b>	<b>(0.6%)</b>

# Funding for Ministry Initiatives

As shown in the table below, the Ministry targets additional funding to school boards for specific provincial initiatives. These are called EPOs (Education Program-Other grants). These grants are provided outside of the regular operating grants and are often tied to separate contract agreements that require specific reporting on expenditures within set timelines. School boards are required to spend these grants for their intended purposes and the Ministry can take back any unspent funds.

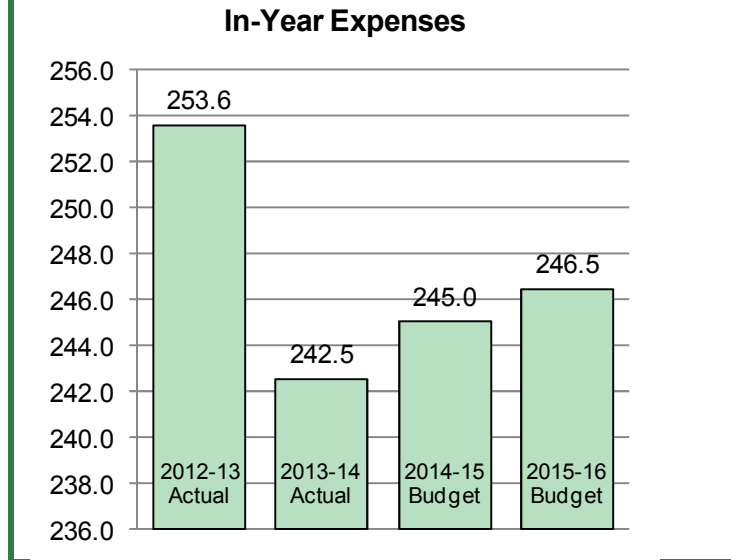
<b>EDUCATION PROGRAM - OTHER (EPO) GRANT REVENUE</b>	
<b>Program</b>	<b>2015-16 Budget</b>
Autism Supports and Training	30,646
Collaborative Inquiry for Learning - Mathematics	45,000
Community Use of Schools - Outreach Coordinators	76,000
Community Use of Schools - Priority Schools	68,000
Early Years Leads Program	86,710
e-Learning Contact Project	105,000
Focus on Youth	250,000
Learning for All K-12 Regional Projects	23,840
Library Staff Investment Project	109,940
Managing Information for Student Achievement (MISA) Local Capacity	41,813
Small and Northern Boards Mathematics	117,838
Student Success - Building Capacity for Effective and Differentiated Instruction	91,956
Student Success School and Cross Panel Teams - Supporting Transitions and Innovative Practice	21,752
Student Work Study	120,000
System Implementation and Monitoring (SIM): Regional Network Sessions	25,000
System Implementation and Monitoring (SIM)/Ontario Focused Intervention Partnership (OFIP) Support	151,200
Technology and Learning Fund	419,751
Well Being: Safe Accepting and Healthy Schools and Mental Health	67,308
Placeholder for EPOs forecast but not yet announced (has matching expenses with no impact to budget)	1,059,402
<b>Total EPO Grants</b>	<b>2,911,156</b>

# Expenditure Highlights

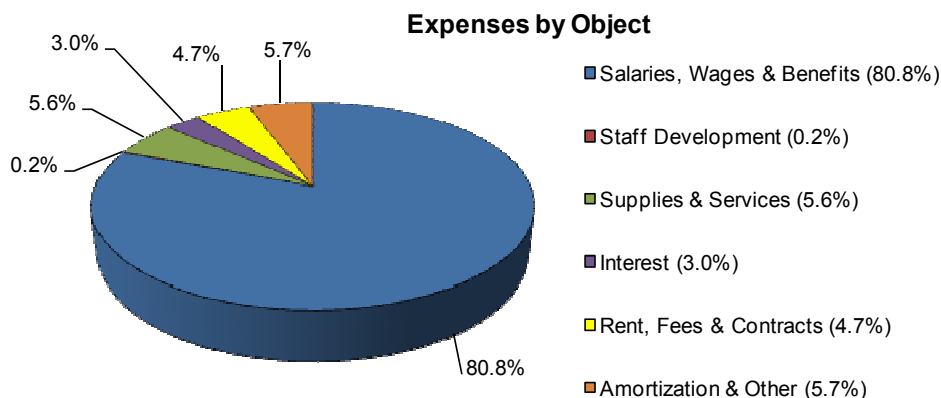
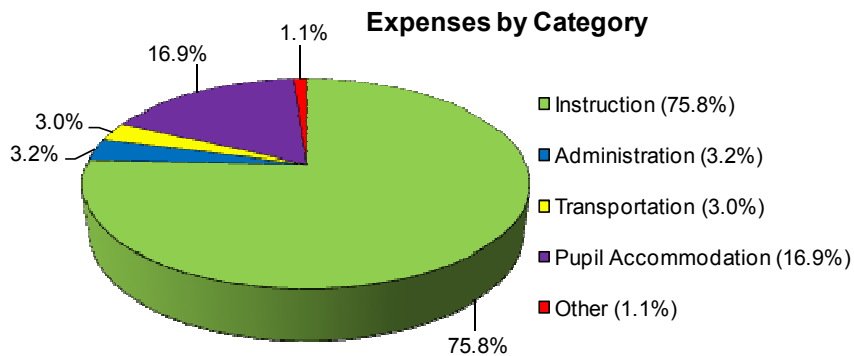
The 2014-15 Revised Estimates expenditure budget was used as the base for the 2015-16 budget, adjusted:

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

The Board's total estimated expenditures for the 2015-16 fiscal year is \$246.5M as compared to \$245.0M for 2014-15.



WECD SB expenses are largely comprised of labour related costs (salaries and benefits) for staff which typically represent about 81% of total expenditures. WECD SB's central administration costs are only 3.2% of the Board's total expenses.



A detailed comparison of expenses for the 2013-14, 2014-15 and 2015-16 fiscal years is provided below:

EXPENSES (\$Thousands)	DETAILED EXPENSES				
	2013-14 Financial Statements	2014-15 Budget Estimates	2015-16 Budget Estimates	Change (2014-15 Budget to 2015-16 Budget)	
				\$ Increase (Decrease)	% Increase (Decrease)
<b>Instruction</b>					
Teachers	129,773	128,836	126,793	(2,043)	(1.6%)
Supply Teachers	5,236	5,503	4,867	(636)	(11.6%)
Educational Assistants / ECEs	18,577	19,535	21,042	1,507	7.7%
Classroom Computers	1,199	784	1,377	593	75.6%
Textbooks and Supplies	3,826	4,612	4,302	(311)	(6.7%)
Professionals and Paraprofessionals	5,507	6,005	5,831	(174)	(2.9%)
Library and Guidance	2,144	2,267	2,186	(81)	(3.6%)
Staff Development	879	712	1,236	524	73.7%
Department Heads	555	576	576	-	0.0%
Principal and Vice-Principals	8,745	9,132	9,326	194	2.1%
School Office	5,426	5,865	5,884	19	0.3%
Co-ordinators and Consultants	2,642	2,836	2,845	9	0.3%
Continuing Education	255	320	334	13	4.1%
Amortization and Write-downs	72	44	102	58	131.6%
<b>Total Instruction</b>	<b>184,837</b>	<b>187,027</b>	<b>186,701</b>	<b>(327)</b>	<b>(0.2%)</b>
<b>Administration</b>					
Trustees	137	152	160	8	5.5%
Director/Supervisory Officers	1,642	1,565	1,516	(49)	(3.1%)
Board Administration	6,371	6,436	6,295	(142)	(2.2%)
Amortization and Write-downs	14	7	24	17	260.4%
<b>Total Administration</b>	<b>8,165</b>	<b>8,160</b>	<b>7,995</b>	<b>(165)</b>	<b>(2.0%)</b>
<b>Transportation</b>	<b>6,984</b>	<b>6,933</b>	<b>7,362</b>	<b>429</b>	<b>6.2%</b>
<b>Pupil Accommodation</b>					
School Operations & Maintenance	22,208	22,501	22,444	(57)	(0.3%)
School Renewal - Operating Portion	1,314	875	1,207	332	37.9%
Other Pupil Accommodation	8,095	7,541	7,231	(310)	(4.1%)
Amortization and Write-downs	9,209	10,094	10,702	609	6.0%
<b>Total Pupil Accommodation</b>	<b>40,825</b>	<b>41,010</b>	<b>41,584</b>	<b>574</b>	<b>1.4%</b>
<b>Other</b>	<b>1,726</b>	<b>1,886</b>	<b>2,823</b>	<b>938</b>	<b>49.7%</b>
<b>TOTAL EXPENSES</b>	<b>242,537</b>	<b>245,017</b>	<b>246,465</b>	<b>1,448</b>	<b>0.6%</b>

2015-16 expenses by category and object are detailed below.

### 2015-16 EXPENSE DETAIL BY CATEGORY - ELEMENTARY & SECONDARY COMBINED

Expense Categories	Salaries and Wages	Employee Benefits	Staff Development	Supplies & Services	Interest Charges on Capital	Rent, Fees & Contractual Services	Amortization & Other	Total Expenses
<b>INSTRUCTION</b>								
Classroom Teachers	\$ 111,129,133	\$ 15,628,969	\$ -	\$ 35,025	\$ -	\$ -	\$ -	\$ 126,793,127
Supply Teachers	4,411,345	455,253						4,866,598
Teacher Assistants	13,402,949	3,663,234						17,066,183
Early Childhood Educators	3,161,799	813,879						3,975,678
Computers	-			1,376,571				1,376,571
Textbooks/Supplies				3,978,590		323,175		4,301,765
(Para)Prof./Technicians	4,423,131	1,299,979		104,570		3,500		5,831,180
Library/Guidance	1,949,560	236,795		67		-		2,186,422
Staff Development	910,127	55,946	253,777				16,000	1,235,850
Department Heads	575,831							575,831
Principals/Vice-Principals	7,839,700	1,379,824	103,947	3,000				9,326,471
School Office	4,168,852	1,381,272		333,920				5,884,044
Coord. and Consultants	2,247,663	309,423		275,560		12,500		2,845,146
Continuing Education	303,591	10,412		19,700				333,703
Amortization/Write-downs							101,933	101,933
<b>Instruction Subtotal</b>	<b>\$ 154,523,681</b>	<b>\$ 25,234,986</b>	<b>\$ 357,724</b>	<b>\$ 6,127,003</b>	<b>\$ -</b>	<b>\$ 339,175</b>	<b>\$ 117,933</b>	<b>\$ 186,700,502</b>
<b>ADMINISTRATION</b>								
Trustees	\$ 102,719	\$ 3,474	\$ 34,920	\$ 19,000	\$ -	\$ -	\$ -	\$ 160,113
Director/Supervisory Officers	1,169,135	286,344	29,500	31,374				1,516,353
Board Administration	2,815,246	994,594	19,165	410,508		1,725,743	329,729	6,294,985
Amortization/Write-downs							23,694	23,694
<b>Administration Subtotal</b>	<b>\$ 4,087,100</b>	<b>\$ 1,284,412</b>	<b>\$ 83,585</b>	<b>\$ 460,882</b>	<b>\$ -</b>	<b>\$ 1,725,743</b>	<b>\$ 353,423</b>	<b>\$ 7,995,145</b>
<b>TRANSPORTATION</b>								
Pupil Transportation	\$ 38,072	\$ 12,222	\$ 2,940	\$ 25,421	\$ -	\$ 7,276,714	\$ 6,482	\$ 7,361,851
<b>Transportation Subtotal</b>	<b>\$ 38,072</b>	<b>\$ 12,222</b>	<b>\$ 2,940</b>	<b>\$ 25,421</b>	<b>\$ -</b>	<b>\$ 7,276,714</b>	<b>\$ 6,482</b>	<b>\$ 7,361,851</b>
<b>PUPIL ACCOMMODATION</b>								
School Oper./Maintenance	\$ 10,517,895	\$ 3,491,259	\$ 6,042	\$ 7,202,287	\$ -	\$ 1,224,186	\$ 2,000	\$ 22,443,669
School Renewal-Operating					275,000	931,909		1,206,909
Other Pupil Accommodation					7,177,091	54,009		7,231,100
Amortization/Write-downs							10,702,381	10,702,381
<b>Pupil Accom. Subtotal</b>	<b>\$ 10,517,895</b>	<b>\$ 3,491,259</b>	<b>\$ 6,042</b>	<b>\$ 7,202,287</b>	<b>\$ 7,452,091</b>	<b>\$ 2,210,104</b>	<b>\$ 10,704,381</b>	<b>\$ 41,584,059</b>
<b>OTHER</b>								
Other Non-Oper. Expenses							1,720,605	1,720,605
Provision for Contingencies							1,102,889	1,102,889
<b>Subtotal - Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,823,494</b>	<b>\$ 2,823,494</b>
<b>TOTAL EXPENSES</b>	<b>\$ 169,166,748</b>	<b>\$ 30,022,879</b>	<b>\$ 450,291</b>	<b>\$ 13,815,593</b>	<b>\$ 7,452,091</b>	<b>\$ 11,551,736</b>	<b>\$ 14,005,713</b>	<b>\$ 246,465,051</b>

The challenges cited previously made this budget difficult to balance within available funding, given that 81% of the Board's budget is salaries and benefits, which is determined by Ministry ratios, collective agreements, legislative compliance, and student needs.

Senior Administration identified the following **reductions** relative to the 2014-15 Revised Budget Estimates:

- Staffing reductions related to enrolment pressures and school consolidations
- Administrative staff reductions due to attrition
- Reduction to non-staff budgets (miscellaneous line-by-line account reductions)

While the 2015-16 budget required reductions to balance, Administration found it necessary to **add** the following in order to respond to system needs beyond required ratios or legislation:

- Resources for expanded French Immersion program.
- Resources for F.J. Brennan Academies.
- Itinerant Sign Language Interpreter position and additional accessibility services.
- Additional Special Education support – mainly Educational Assistants.
- Increased salaries due to grid movement and benefit related changes.
- Additional School Office secretarial staff.
- Temporary assistance for new electronic Absence Placement System (EasyConnect).
- Contractual increases for agreements and fees.
- School Operations and Maintenance cost increases (water treatment for boilers, security costs).
- International Education program enhancements and support.
- Increase in Communications budget.
- Additional transportation costs to reflect program changes and boundary adjustments.
- Provision for purchase of 3 replacement vehicles for Facility Services, a new financial system and additional wireless access point licenses for all locations.

A reconciliation of **expenses** between 2014-15 Budget Estimates, 2014-15 Revised Estimates and the 2015-16 Budget is summarized below:

	<b>Amount (\$M)</b>
<b>2014-15 Budget Estimates</b>	<b>245.0</b>
Staffing Additions (due to increased enrolment)	1.8
Provision for Contingency Addition	1.0
Other Net Adjustments	0.5
<b>2014-15 Revised Estimates</b>	<b>248.3</b>
Expenditure Reductions	(5.0)
Expenditure Additions	2.3
Amortization Expense Addition (offset by revenue)	1.0
Other Net Adjustments	(0.1)
<b>2015-16 Budget Estimates</b>	<b>246.5</b>

# Accumulated Surplus

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

The following table shows the actual balance of the accumulated surplus/deficit available for compliance for the last 2 years, as well as the current forecast for 2014-15 and the projection for 2015-16:

	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Forecast</b>	<b>2015-16 Estimates</b>
Opening Balance	(2,289,464)	5,387,176	15,317,421	16,905,261
Contributions	7,676,640	9,930,245	1,587,840	-
Draws	-	-	-	(1,750,577)
<b>Closing Balance</b>	<b>5,387,176</b>	<b>15,317,421</b>	<b>16,905,261</b>	<b>15,154,684</b>

As can be seen from the table above, the Board successfully ended the 2013-14 fiscal year with an in-year surplus (i.e. “contribution”) of \$9.9M, and plans to increase the closing accumulated surplus to \$16.9M at the end of 2014-15 with a projected in-year surplus of \$1.6M. With the planned draw from surplus in 2015-16, the closing accumulated surplus balance would be \$15.2M at the end of 2015-16.

The components of the forecast 2015-16 Accumulated Surplus are detailed below.

<b>Components of Accumulated Surplus, Available for Compliance</b>	<b>2015-16 Estimates</b>
Operating surplus	12,847,990
School Renewal	171,786
Benefit Plan	915,312
Sinking fund interest	1,219,596
<b>TOTAL</b>	<b>15,154,684</b>





# Faith Centered Learning

At WECDSB, we...

- Seek to make Catholic faith integral to all aspects of our lives and learning.
- Provide meaningful and ongoing Catholic faith formation for all students and employees.
- Foster, through “Our Journey to Holiness”, a spirit of kindness, compassion and service to the community.
- Create, in all our places of learning and labour, welcoming, inclusive and safe environments in which the dignity and worth of each individual is valued as being in the image and likeness of Christ.
- Embrace the “Ontario Catholic School Graduate Expectations” as the desired outcomes for all our students as they pursue educational excellence.



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

Funding for the following items in the 2015-16 budget is provided through a combination of savings in other areas and a reallocation of funding within the GSN, as there is no direct funding source to support the costs:

	<b>Amount (\$)</b>
Campus Ministers and Board Chaplain	660,126
Faith Consultant	112,626
Faith related staff development	55,000
Faith related supplies and services	18,000
Memberships	16,000
Provision for faith in school budgets	78,000
Retreats	46,000
<b>TOTAL</b>	<b>985,752</b>

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

# Special Education

The Special Education Grant provides additional funding for students who need special education programs, services and/or equipment.

The Ministry requires that Special Education funding can only be used for special education purposes. Any unspent funding at the conclusion of the fiscal year must be deferred so it can be used to fund special education programs in the following year.

The Ministry recently revised the Special Education funding formula in response to recommendations of a working group and sector consultations. 2015-16 is the second year of a four year phase-in of the new model.

## Did you Know?

*Special Education services encompass exceptionalities consisting of behavioural, communicational (e.g. learning disabled, autistic, language and speech impairment, hard of hearing), intellectual (gifted, intellectual disability, developmental disability) and physical (blind/low vision, physical disability).*



WECDsB's inclusive model of Special Education service delivery expresses its commitment to educate each child to the maximum extent in the classroom he or she attends. It involves bringing the support services to the child rather than moving the child to the services. This model however causes budget pressures as the proportion of students with special needs continues to increase each year. As a result, the Board annually overspends its allocation in this area, which is a typical characteristic of almost every Ontario school board. This is particularly evident in 2015-16, where the reduced grant revenues from declining enrolment, combined with increased pupils with special needs has resulted in a \$3.4M gap between the expenses and funding.

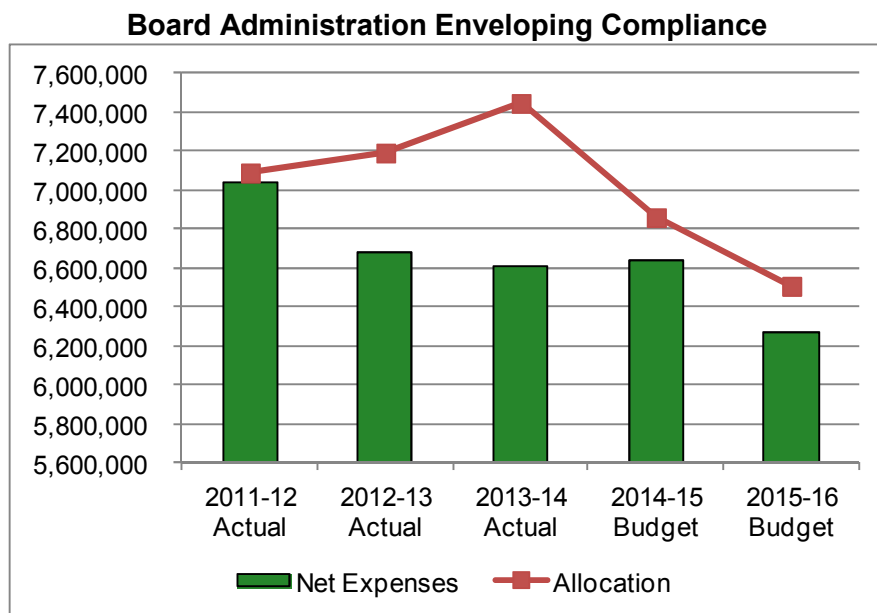
The total annual Special Education expenditures, funding and surplus/deficit are shown in the table below:

<b>Special Education</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Budget</b>	<b>2015-16 Budget</b>
Salary and benefits	27,394,118	26,928,879	26,978,714	28,664,362
Supplies and services	394,115	453,148	581,709	477,845
Fees and contracts	109,702	116,049	140,424	52,151
Staff development	3,642	8,872	8,000	8,000
<b>Total Expenses</b>	<b>27,901,577</b>	<b>27,506,948</b>	<b>27,708,847</b>	<b>29,202,358</b>
Self-contained class allocation	(93,024)	(123,092)	(61,483)	(61,458)
<b>Net Expenses</b>	<b>27,808,553</b>	<b>27,383,856</b>	<b>27,647,364</b>	<b>29,140,900</b>
<b>Total Funding</b>	<b>27,786,757</b>	<b>27,268,946</b>	<b>25,935,572</b>	<b>25,696,643</b>
<b>Surplus/(Deficit)</b>	<b>(21,796)</b>	<b>(114,910)</b>	<b>(1,711,792)</b>	<b>(3,444,257)</b>

# Administration & Governance

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

The School Board Administration and Governance Grant enveloping provision incorporated in the GSN requires that board's net administration and governance expenses in a fiscal year do not exceed the administration and governance grant. The expectation is that school boards are in compliance with the enveloping provision, and the Ministry has emphasized that in 2015-16, they will be reviewing board compliance with this limit. As can be seen from the chart, WECD SB does not overspend its allocation and in fact continues to redirect surplus funds to other areas of the Board.



In 2014-15 the Ministry of Education began phasing in a new allocation method for the School Board Administration and Governance Grant. 2015-16 is the second year of the four-year phase-in. This change is designed to better reflect the administrative requirements of boards, which does not necessarily change in response to enrolment. Under the new model there is a single Board Administration Allocation made up of the following ten core functions:

1. Director of Education
2. Senior Administration
3. Director's Office
4. Human Resources
5. Finance
6. Payroll
7. Purchasing
8. Administration & Other Supports
9. Information Technology
10. Non-Staff

In 2015-16, 50% of the funding to boards is being generated using the old (2013-14) allocation model, while the remaining 50% will be allocated by applying the new model parameters.

## NEW FOR 2015-16

Under the *School Boards Collective Bargaining Act (SBCBA)*, trustee' associations are the statutory central employer bargaining agents for school boards in central negotiations with teachers' federations and education worker unions. Beginning in 2015-16, in recognition of this role, boards will be provided with the funding necessary to support the labour relations activities of their respective trustees' associations. For WECD SB, \$43,017 will be flowed to the Board for this purpose in 2015-16. The Board will then use these funds to pay OCSTA the mandatory labour relations fee.

# Capital

The 2015-16 Budget reflects planned asset additions of \$11,162,809, summarized below.

	<b>Amount</b>
Construction in Progress – New Elementary School	5,927,855
Buildings	4,048,187
Land Improvements	700,000
Computer Hardware	268,054
Computer Software	143,713
Vehicles	75,000
<b>TOTAL EXPENDITURES</b>	<b>11,162,809</b>

For all capital assets in service (i.e. excluding those assets that are still considered “construction in progress”), the Board must calculate depreciation. The annual depreciation expense projected in 2015-16 as calculated on the Board’s total capital asset net book value of \$228M is \$10,676,129. It is this amount that forms part of the Board’s projected \$246M expenditure budget in 2015-16.

The \$11.2M of capital expenditures have been balanced against available Ministry funding, as identified in the table below.

	<b>Funding Source</b>
Full-Day Kindergarten	391,396
Capital Priorities Grant – Major Capital	5,536,459
School Condition Improvement Allocation	3,808,187
School Renewal Allocation (portion spent on capital)	1,208,054
Minor Tangible Capital Assets (moveable type assets)	218,713
<b>TOTAL FUNDING</b>	<b>11,162,809</b>

The Ministry continues to provide funding for the renewal of facilities through the School Renewal and School Condition Improvement Allocations, recognizing the large provincial and local renewal backlog. Details are provided on pages 31 and 32.

## Capital Funding Updates

The Ministry provides funding to school boards for their capital needs through the following capital programs:

- **Capital Priorities** – targets major capital projects identified by board business cases
- **Capital Planning Capacity** – provided to ensure boards have sufficient capital planning capacity to support the efficient use of school space
- **School Consolidation Capital** – funding to support space reductions as a result of boards’ responses to SBEM



## **School Renewal**

The School Renewal Grant, which addresses the costs of repairing and renovating schools, is \$3,045,705 in 2015-16. Details of the changes to this grant are provided on page 5. This funding can be spent on both operating and capital expenses, but there is a limit as to the amount that can be spent on operating. Unspent funds at year-end are deferred to the following year for future school renewal expenses.

A list of planned projects for 2015-16 is provided below.

<b>Project / School</b>	<b>Project Description</b>	<b>Projected Cost</b>
<b><u>SCHOOL PROJECTS</u></b>		
Elementary	Based on project list, TCPS, assessments	300,000
Secondary	Based on project list, TCPS, assessments	200,000
<b><u>FLOORING</u></b>		
Various Schools	Carpet replacement, floor finishes	100,000
<b><u>ROOFING</u></b>		
Various Schools	Minor roof patching	100,000
<b><u>MECHANICAL-PLUMBING</u></b>		
Various Schools	Washroom renovations	150,000
<b><u>MECHANICAL-HVAC</u></b>		
Elementary	Boiler Replacement, Upgrades & Repairs	175,000
Secondary	Boiler Replacement, Upgrades & Repairs	175,000
<b><u>WINDOWS</u></b>		
Elementary	Replace exterior windows	50,000
Secondary	Replace exterior windows	50,000
<b><u>SECURITY</u></b>		
Secondary Schools	Camera upgrades	40,000
Secondary Schools	Swipe Access	20,000
<b><u>FIRE PROTECTION</u></b>		
Elementary	Fire panel replacements	50,000
Secondary	Fire panel replacements	50,000
<b><u>ACCESSIBILITY</u></b>		
Various Schools	Address accessibility issues	50,000
<b><u>OTHER</u></b>		
Various Schools	I. T. Projects (phones & switch replacement)	268,054
Villanova	Water sewage treatment services	80,000
Various Schools	Contracted Service - Construction Management	118,425
Unassigned	Additional Projects to be determined	163,484
Provision for Unsupported Debt		852,797
<b>TOTAL PROJECTS</b>		<b>2,992,760</b>

## **School Condition Improvement (SCI)**

SCI funding is intended to help boards address the renewal needs identified from the data collected through the Ministry's five-year Condition Assessment Program, which began in 2011. It can only be spent on depreciable renewal expenditures that are expected to remain open and operating for at least five years, and cannot be used to expand the size of schools, build new schools or service debt. Unspent funds at year-end are deferred to the following year for future spending.

### **NEW FOR 2015-16**

- In 2015-16, SCI funding province-wide will increase to \$500M – double the amount allocated to boards in 2014-15. A further \$500M in funding will be allocated to boards in 2016-17.
- Beginning in this school year, funding will now be allocated in proportion to a board's total assessed renewal needs as determined through the Condition Assessment Program.
- School boards will be required to direct 80% of SCI funding to key building components (e.g. foundations, roofs) and systems (e.g. HVAC, plumbing).
- The remaining 20% of the SCI funding can be used by boards to address any locally identified renewal needs.
- SCI grant payments will be made twice a year based on reported expenditures, as opposed to a monthly transfer payment that occurred in previous years.

While the grant doubled provincially, SCI funding for WECDSB in 2015-16 is \$3,808,187, an increase of \$968,285 over 2014-15 funding level of \$2,839,902.

A list of planned projects for 2015-16 is provided below.

<b>Project / School</b>	<b>Project Description</b>	<b>Projected Cost</b>
<b><u>PAVING:</u></b>		
Various Schools	Parking Lot replacement	500,000
Our Lady of Mount Carmel	Bus Bay net of City contribution	200,000
<b><u>ROOFING:</u></b>		
Various Schools	Roof replacement	1,200,000
<b><u>HVAC:</u></b>		
Various	Boiler Replacement - to be assessed upon completion of 2015 summer projects	250,000
Cardinal Carter	Cooling Tower replacement and study	250,000
<b><u>BUILDING &amp; SYSTEMS:</u></b>		
Various Schools	To be determined	1,408,187
<b>TOTAL PROJECTS</b>		<b>3,808,187</b>



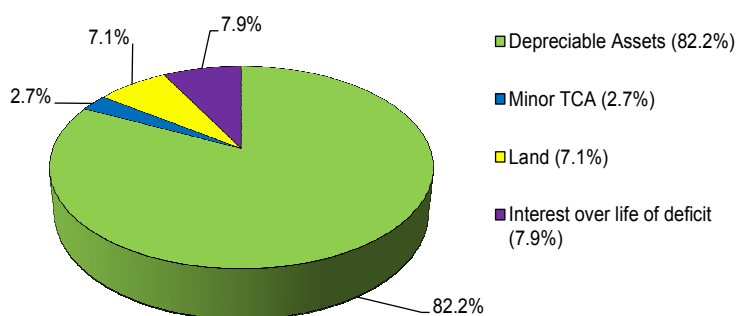
# Capital Deficit

Under previous administrations, the Board undertook the construction of facilities not fully supported by grant revenues. As a result, there is a capital deficit or unsupported debt, meaning capital debt that is not supported with grant revenues from the Province to meet principal and interest payments. This debt affects the Board each year in the form of unsupported amortization expense, which is projected to be approximately \$722K per year.

A projection of the unsupported debt balance at the end of 2015-16, along with planned funding sources, is presented below.

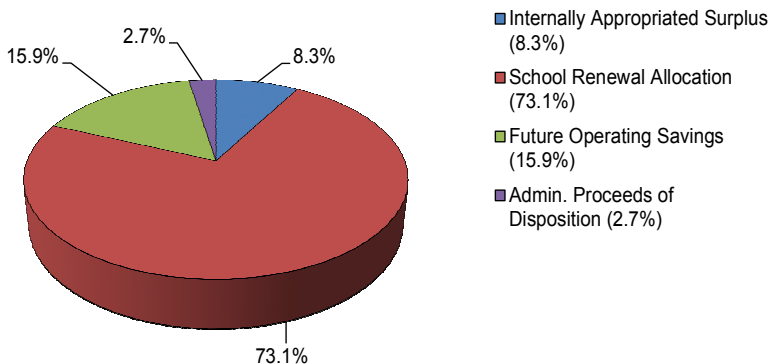
## Unsupported Debt Components:

	(\$M)
Depreciable Assets (Buildings)	12.023
Minor Tangible Capital Assets	0.396
Land	1.045
Interest over life of debt	1.156
<b>TOTAL</b>	<b>14.621</b>



## Funding Sources:

	(\$M)
Internally Appropriated Surplus	1.220
School Renewal Allocation	10.681
Future Operating Savings	2.327
Admin. Proceeds of Disposition	0.393
<b>TOTAL</b>	<b>14.621</b>



As can be seen from the funding sources above, in 2015-16 only \$1.220M of Accumulated Surplus will be internally appropriated for the capital deficit, and \$0.393M will be funded from Proceeds of Disposition. Should the Board wish to free up the future use of the School Renewal Allocation (\$10.681M), and prevent having to find additional operating savings (\$2.327M) to fund the debt, then an additional \$13.008M (\$10.681M + \$2.327M) of accumulated surplus would need to be internally appropriated. As can be seen on page 26, the Board projects having only \$12.848M of operating surplus available at the end of 2015-16 for this purpose, and even if sufficient operating surplus existed, it would likely not all be internally appropriated for the capital deficit in order to allow the Board some flexibility of operations.

Therefore, while the Board continues to make progress towards the elimination of the capital deficit, more work remains to be done.



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# Ministry of Education Reporting Dates

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

The Ministry has established the following dates for submission of financial reports in 2015–16.

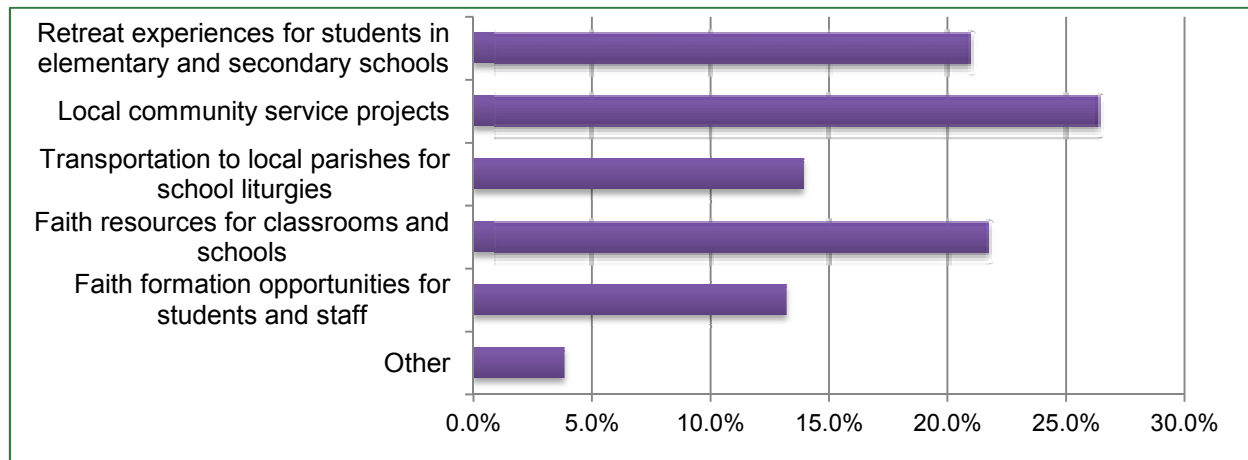
June 30, 2015	Board Estimates for 2015–16
November 16, 2015	Board Financial Statements for 2014–15
November 20, 2015	Board Enrolment Projections for 2016–17 to 2019–20
December 15, 2015	Board Revised Estimates for 2015–16
May 16, 2016	Board Financial Report for September 1, 2015 to March 31, 2016

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

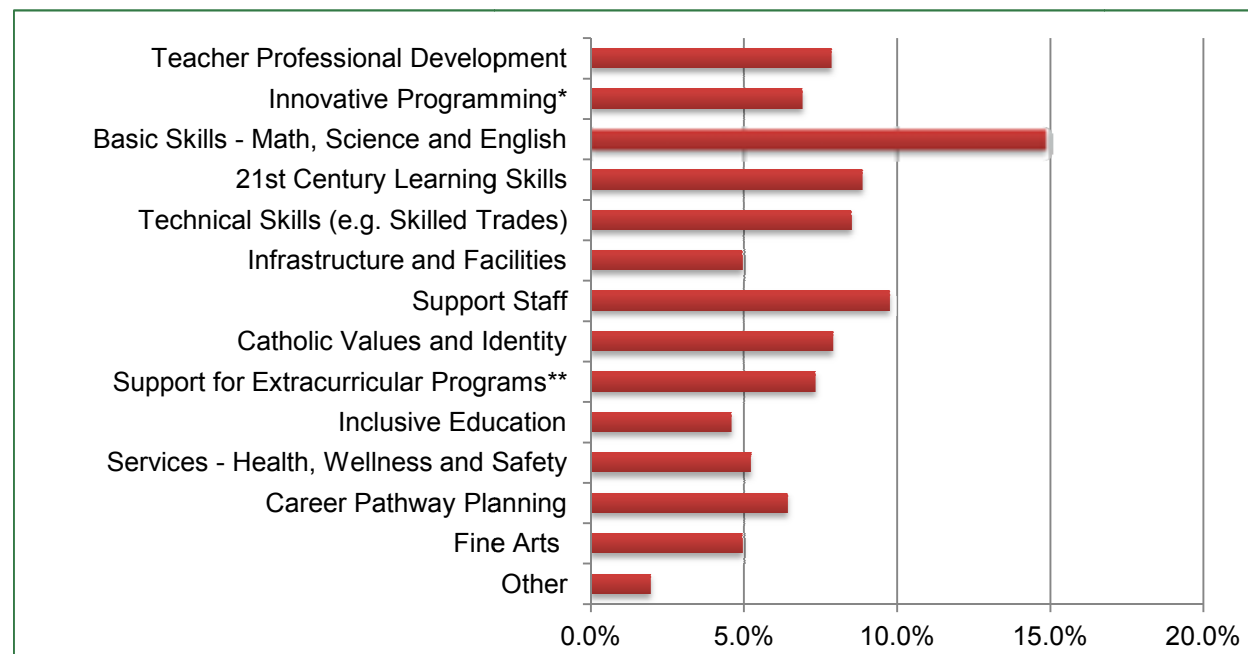
- withholding grants when a board is not in compliance,
- requiring boards to prepare and submit deficit management plans when necessary, and
- directing boards to take measures to become compliant.

# Appendix I: Budget Consultation Survey Results

**Faith development plays a central role in our Catholic system. Where do you believe efforts should be focused in the area of faith development? (Select all that apply)**

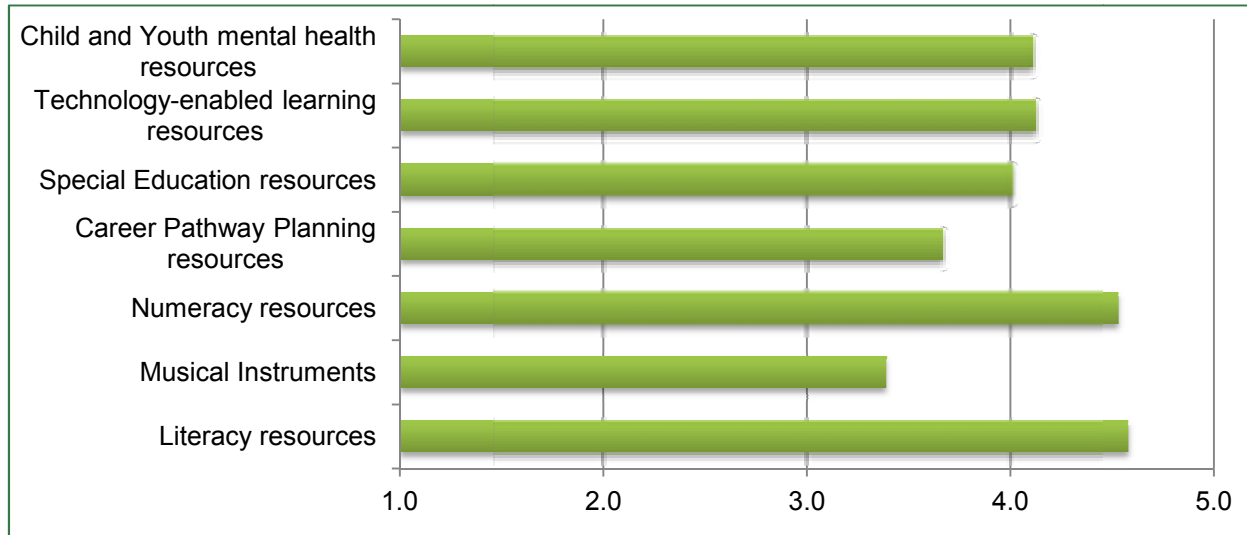


**As a stakeholder of the Windsor-Essex Catholic District School Board, which items would you like the Board to consider as essential to the education of children? (Select all that apply)**

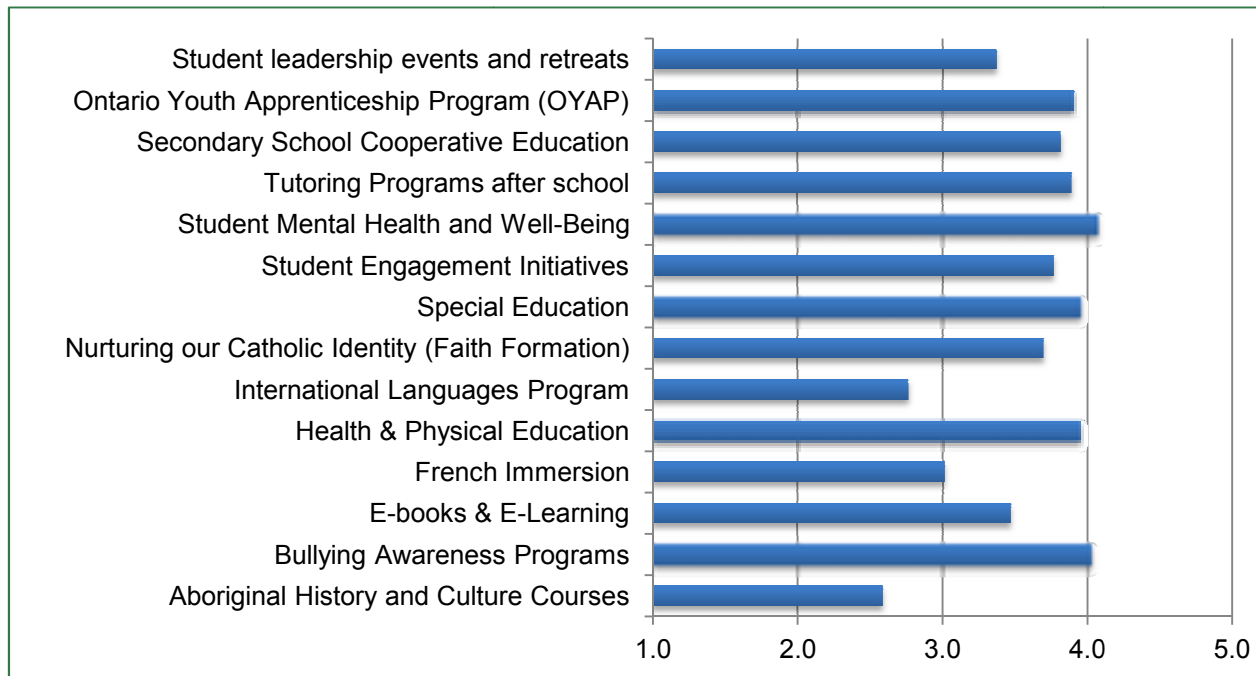


NOTE: \* Innovative Programming examples include Sports Academies, Tech. Opportunities.  
 \*\* Extracurricular Programs examples include Athletics, Field Trips.

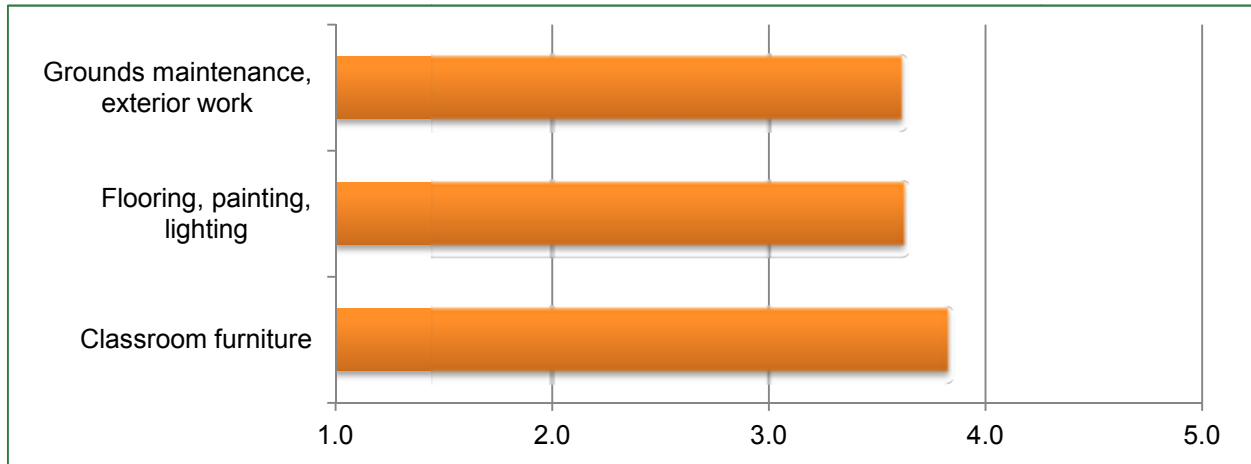
**Student Achievement resources are used to facilitate student learning & engagement and play a central role in our Catholic system. Please rate each of the following resources that support student achievement and well-being. (1 = low importance; 5 = high importance)**



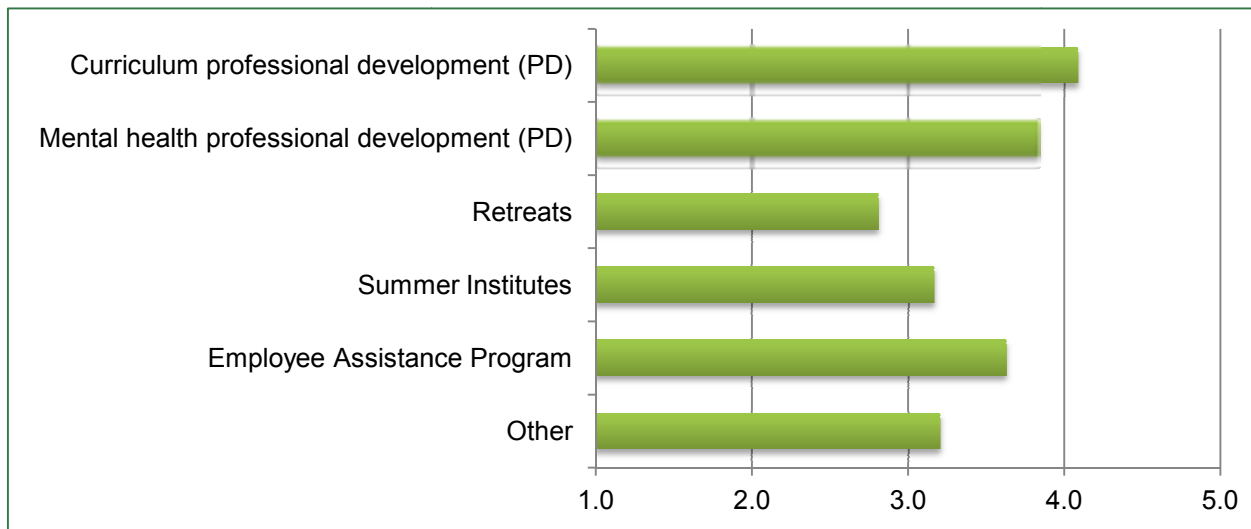
**Please rate each of the following programs and services that support student achievement and well-being. (1 = low importance; 5 = high importance)**



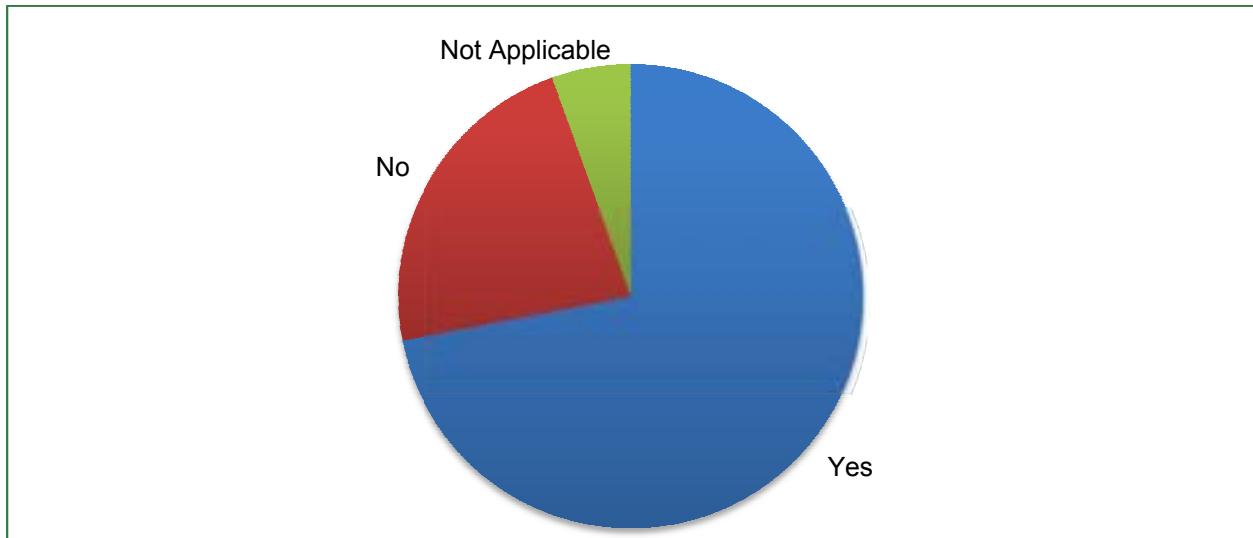
**Please rate the school building component that you believe requires more service, maintenance or replacement. (1 = requires least service; 5 = requires most service)**



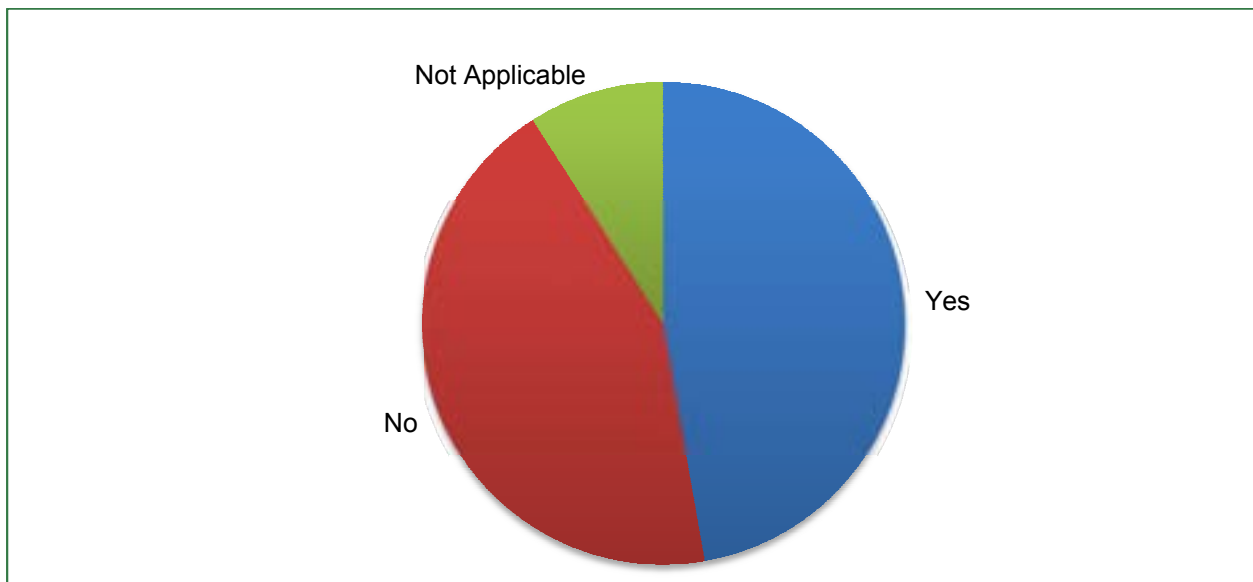
**What activities do you value most in supporting employee development? Please indicate the priority for each of the options below. (1 = low priority; 5 = high priority)**



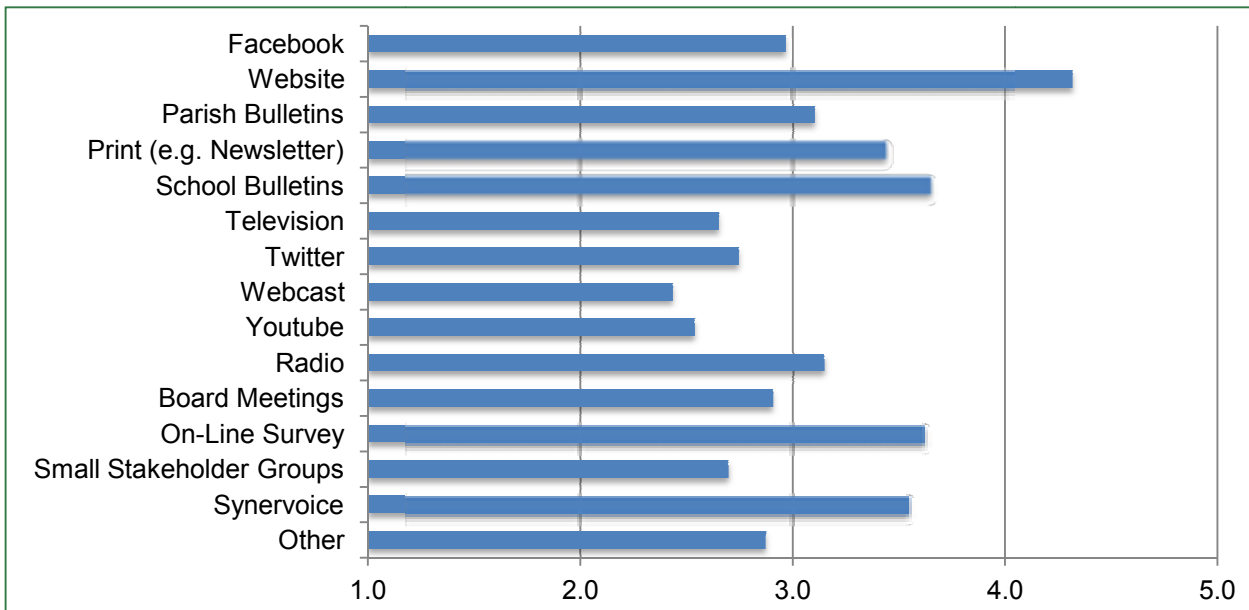
**As a parent, would you prefer to utilize an on-line payment system to pay for field trips, activity fees, school lunches, etc.?**



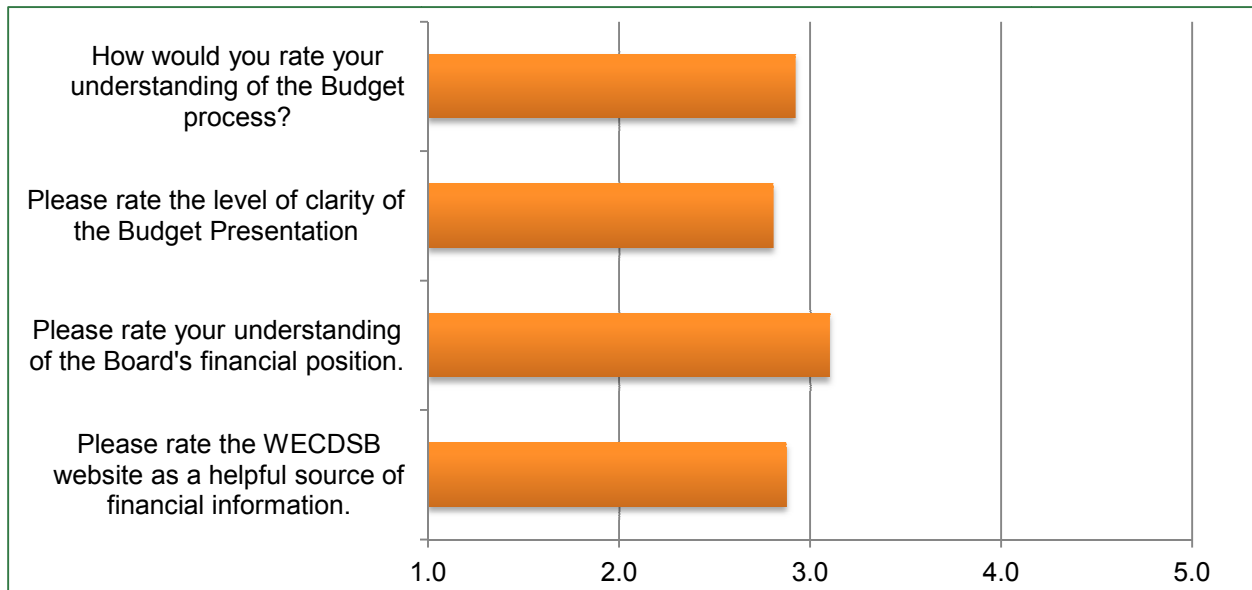
**As a parent, are you in favour of an increase or introduction of fees for optional programs?**

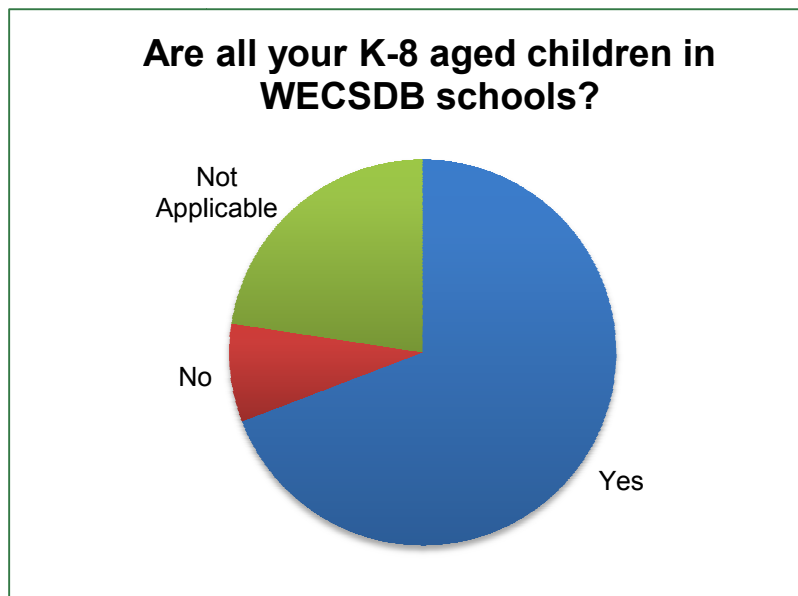
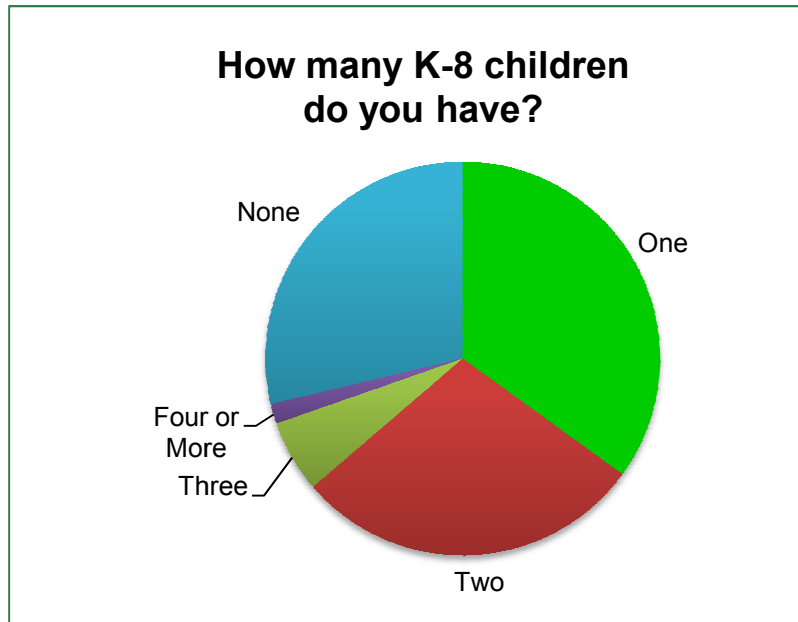


**Please rate the methods that the WECDSB may use to best communicate and consult with the public. (1 = least effective; 5 = most effective)**

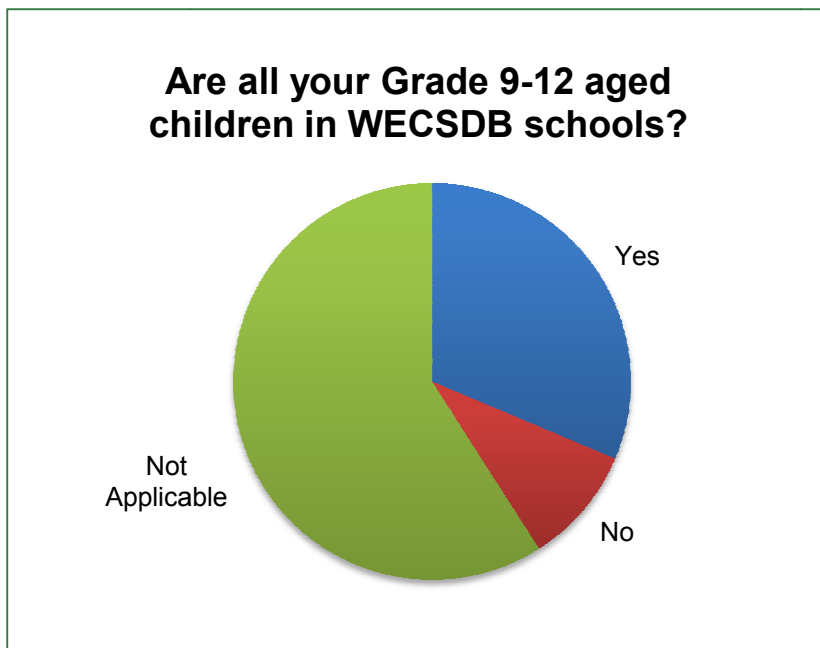
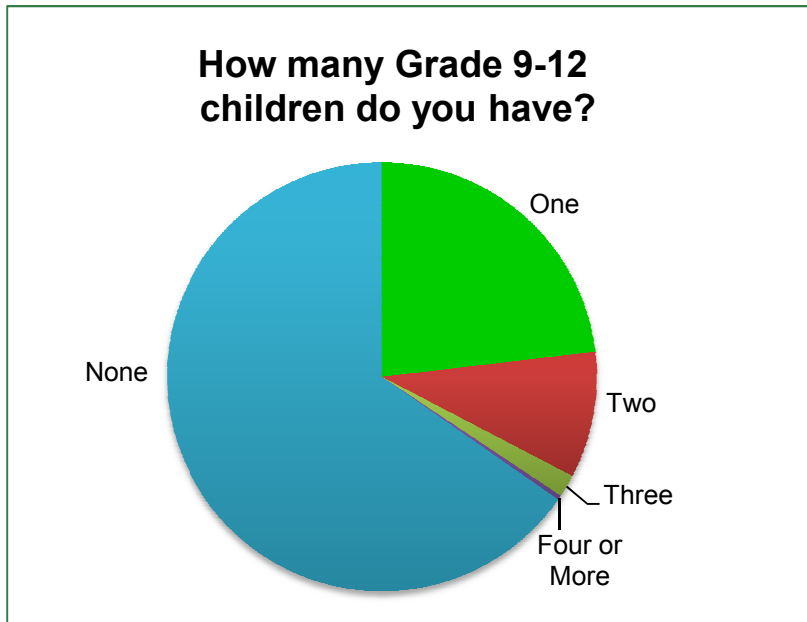


**Please rate these public financial information questions. (1 = low; 5 = high)**

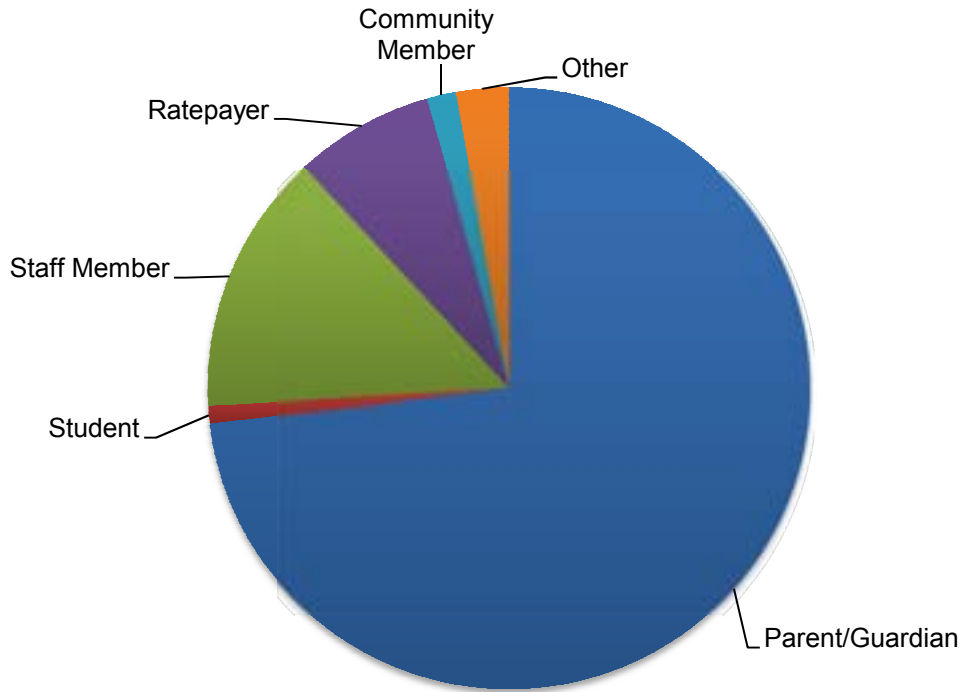








### These survey results were completed by:



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## Appendix II: Abbreviations

ADE	Average Daily Enrolment
BAAG	Board Administration and Governance Advisory Group
CPA	Chartered Professional Accountants
CUS	Community Use of Schools
DCC	Deferred Capital Contributions
DEA	Declining Enrolment Adjustment
ECE	Early Childhood Educator
EFIS	Education Financial Information System
EPO	Education Programs, Other
ESL	English as a Second Language
EQAO	Education Quality and Accountability Office
FDK	Full-Day Kindergarten
FSL	French as a Second Language
SFIS	School Facilities Inventory System
FTE	Full-Time Equivalent
GSN	Grants for Student Needs
GAAP	Generally Accepted Accounting Principles
HNA	High Needs Amount
HVAC	Heating, Ventilation and Air Conditioning
JK	Junior Kindergarten
MISA	Managing Information for Student Achievement
MOE	Ministry of Education
mTCA	Minor Tangible Capital Assets
NPF	Not Permanently Financed
NPP	New Pupil Places
NTIP	New Teacher Induction Program
OCSTA	Ontario Catholic School Trustees' Association
OFIP	Ontario Focused Intervention Partnership
PSAB	Public Sector Accounting Board
Q&E	Qualifications and Experience
SBEM	School Board Efficiencies and Modernization
SSC	School Consolidation Capital
SCI	School Condition Improvement
SHSM	Specialist High Skills Major
SIM	System Implementation and Monitoring
SK	Senior Kindergarten
TCA	Tangible Capital Assets
TCPS	Total Capital Planning Solution





For more information about the 2015-16 budget, please contact:  
Penny King, Superintendent of Business  
Windsor-Essex Catholic District School Board  
1325 California Avenue, Windsor, Ontario N9B 3Y6  
(519) 253-2481, extension 1247  
[suptbusiness@wecdsb.on.ca](mailto:suptbusiness@wecdsb.on.ca)