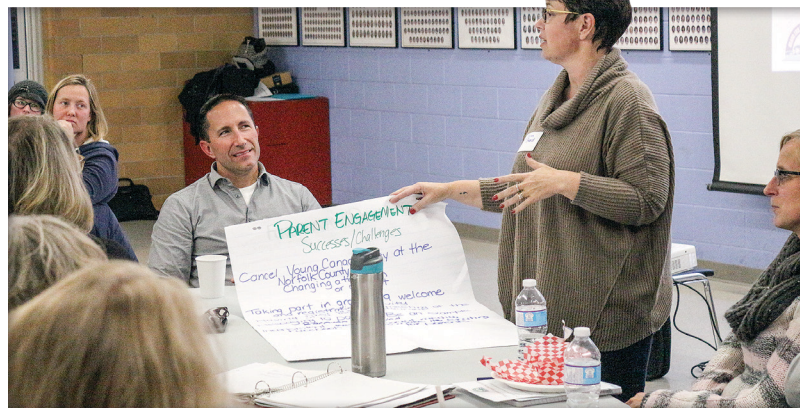




GRAND ERIE DISTRICT SCHOOL BOARD BUDGET 2020-21



SUCCESS for Every Student

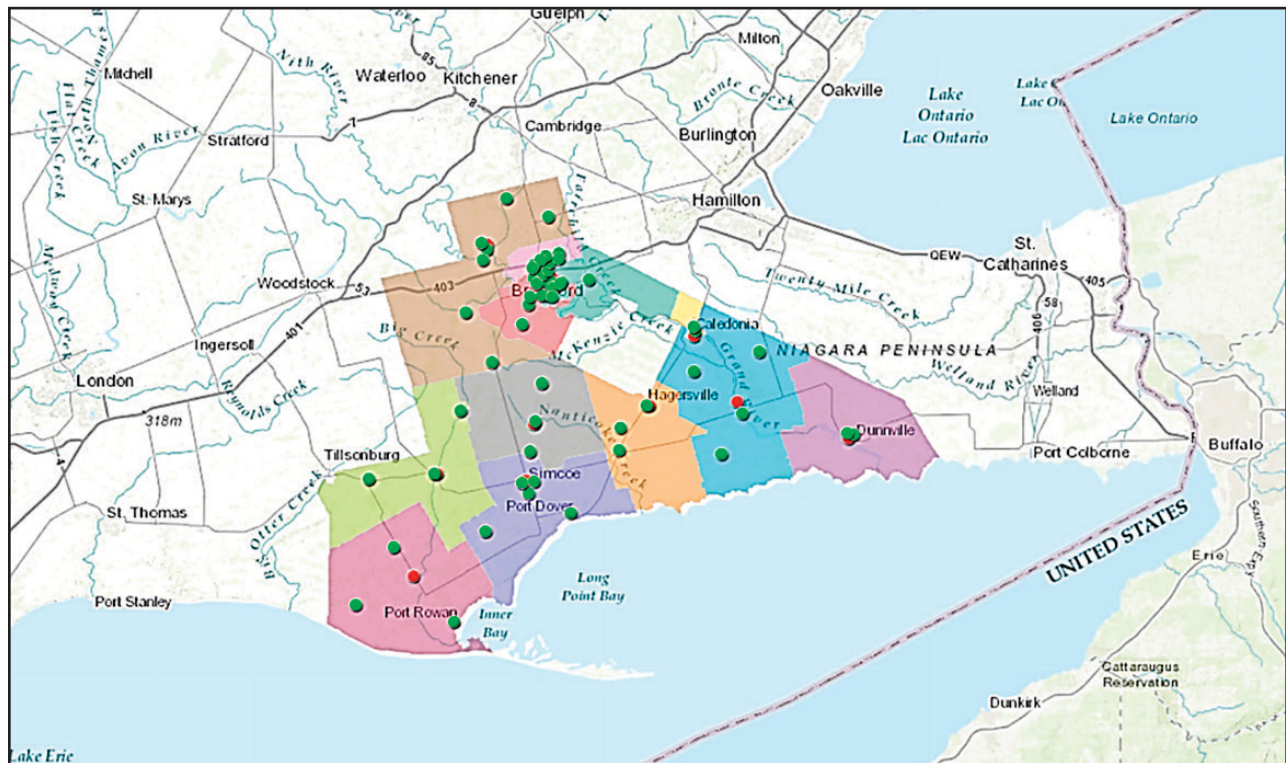
TABLE OF CONTENTS

About Us.....	3
History of Grand Erie	4
Multi-Year Plan.....	5
Leadership: Trustees.....	6
Leadership: Senior Administration.....	7
Message from the Board Chair	8
Message from the Director.....	9
Message from the Superintendent of Business	10
Budget: Summary.....	11
Budget: Requirements.....	12
Budget: Challenges.....	13
Enrolment.....	14
Revenues	16-17
Expenditures	18-19
Capital.....	20
Accumulated Surplus.....	21
Financial Dashboard	22
Expenditures by Envelope	24
Appendix A: Budget Policy F2.....	28
Appendix B: Glossary	29

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
- 25,747 students (including 460 on an Education Services Agreement)
- Total number of staff: 2,756 (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 1999-00 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 26,000 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

- Committee of the Whole Chair
- City of Brantford



RITA COLLVER

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



JAMES RICHARDSON

- County of Haldimand



DAVID DEAN

- City of Brantford



CAROL ANN SLOAT

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



EVA DIXON

- Norfolk County



CHRISTINA SPEERS

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



BRIAN DOYLE

- County of Haldimand



CLAUDINE VANEVERY-ALBERT

- Represents interests of Native Students



DON WERDEN

- Norfolk County

LEADERSHIP - SENIOR ADMINISTRATION



JOANNA ROBERTO

■ Director of Education



LISA MUNRO

■ Superintendent of Education



WAYNE BAKER

■ Superintendent of Education



SCOTT SINGERBOX

■ Superintendent of Education



LINDA DEVOS

■ Superintendent of Education



LIANA THOMPSON

■ Superintendent of Education



DENISE MARTINS

■ Superintendent of Education



RAFAL WYSZYNSKI

■ Superintendent of Business & Treasurer

MESSAGE FROM THE GRAND ERIE DISTRICT SCHOOL BOARD CHAIR



On behalf of Grand Erie District School Board's Trustees, we're proud to approve the 2020-21 budget. It's been a year like no other, but we're pleased to have delivered a balanced budget that places students and families at the centre of the decision-making process. It allows us to proceed with some certainty during what is otherwise a very uncertain time for all school boards.

This budget introduces a number of new initiatives and targeted funding to allow Grand Erie to focus on supporting students through the COVID-19 pandemic and beyond. The decisions made have enabled the hiring of additional custodial staff, investments in students' mental health and well-being, and significant improvements to technology. Funding allocated to the Broadband Modernization Program will enhance internet access in rural areas, and additional funds will see the continuation of Grand Erie's long-term computer-purchase plan to refresh technology for staff and students, with an additional 2,800 new devices expected this year. This will support students learning both in the classroom and at home this year, and will continue to serve students' needs once the current challenge is past us.

Developing this budget was an ongoing, collaborative process, and its direction was guided by Grand Erie's Multi-Year Plan priorities. Despite unprecedented challenges that have come our way, the Board's strategic planning that places students at the centre has and will continue to lead the 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 2020-21 school-year budget. This balanced budget represents a culmination of the hard work demonstrated by our Trustees, senior administration, and partners who have spent the last year collaborating with each other, consulting with stakeholders, and ensuring that each decision made was motivated by our collective goal of Success for Every Student.

The past year forced us all to chart new waters, and the year ahead comes with a lot of uncertainty as well. This budget reflects our continued commitment to achieve effective, efficient and equitable programming and services, while better meeting the needs of all of our students. Some highlights include the hiring of 22 new elementary teachers and of eight new early childhood educators; an investment to enhance the focus on literacy intervention; and an increase to school budgets to help support local school expenditures.

I wish to thank our Board's Trustees, staff and partners who have worked together over the past year to deliver a budget that meets the needs of our students and upholds our Multi-Year Plan's indicators by prioritizing achievement, community, equity, environment, technology and well-being. I look forward to seeing possibilities become reality thanks to the investments we've made together.

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 budget that incorporated flexibility in its development. We can take pride in having delivered balanced and responsive operating and capital budgets for the 2020-21 year. There are new measures and protocols in place to meet emerging and challenging needs. As a Board, we will be able to reduce, defer or shift department budgets into spending that will support health and safety, personal protective equipment, and cleaning and physical distancing as needs arise. We have achieved this while still ensuring strong investments in programs and initiatives focused on equity, well-being, technology, achievement, community and environment.

Student transportation will see the largest investment within the operating budget as Grand Erie enters into a new 10-year agreement with transportation providers. The additional investment will mean improvements to service levels as well as technological upgrades to buses to increase safety. The operating budget also provides for a significant investment in technology. The second phase of a refresh includes an additional 2,800 devices that will be deployed across the system. This will provide students and staff with enhanced experiences and interactions with digital environments. Furthermore, the capital budget will see a continued focus on upgrades to our schools, including HVAC, masonry, asbestos removal, paving and roofing, ensuring these buildings make the best use of space and energy conservation, and remain community assets throughout our region.

A tremendous amount of collaboration went into the development of the budget, a process which took several months and consulted numerous stakeholders across our system. While the school year ahead will undoubtedly be a challenging one, the decisions made keep Grand Erie's core values at the heart of everything we do.

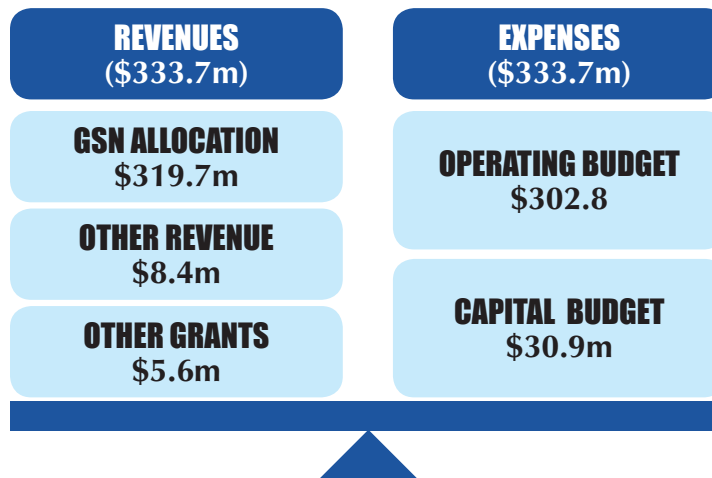
Respectfully,

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 2020-21 school year. The operating and capital budgets have been set at \$302.8 million and \$30.9 million respectively for a grant total of \$333.7 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 2020-21 budget has been developed in compliance with all of these requirements.

BUDGET: REQUIREMENTS

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

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

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

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

BUDGET: CHALLENGES

The development of a school board budget has many inherent challenges, risks, pressures and unknowns. The practices that govern Grand Erie's budgeting, planning, and forecasting are becoming increasingly complex. There are many variables, internal and external, that must be considered when developing both revenues and expenditures. The most significant challenges and risks to the 2020-21 budget include:

- Government changes to funding policies (class sizes, absenteeism, capital)
- Declining enrolment
- Enrolment projections that differ from actual results
- Impact from volatility on utility pricing and/or consumption (natural gas, electricity)
- Costs associated with employee absenteeism
- Unknown federal political climate
- Aging infrastructure (buildings, land, equipment, technology)
- Compliance with collective agreements
- Provincial labour negotiations
- Unpredictability of evolving Special Education needs
- Priority and Partnership Funding (Not announced at time of budget approval)
- Climate change resulting in significant or unpredictable damage
- Lack of contingencies within budget
- Impact of COVID-19 pandemic on students and staffing



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 2020-21. The subsequent table and graphic depicts Grand Erie's enrolment history and long-term forecast.

Elementary	Grade	2019-20 Actuals	2020-21 Estimates	Change
	JK	1,742	1,767	25
	SK	1,823	1,755	-68
	GR 1	1,811	1,807	-4
	GR 2	1,768	1,769	1
	GR 3	1,826	1,789	-37
	GR 4	1,867	1,867	0
	GR 5	1,819	1,792	-27
	GR 6	1,878	1,823	-55
	GR 7	1,818	1,877	59
	GR 8	1,790	1,786	-4
	Special Education	240	171	-69
	Total Average Daily Enrolment	18,382	18,203	-179

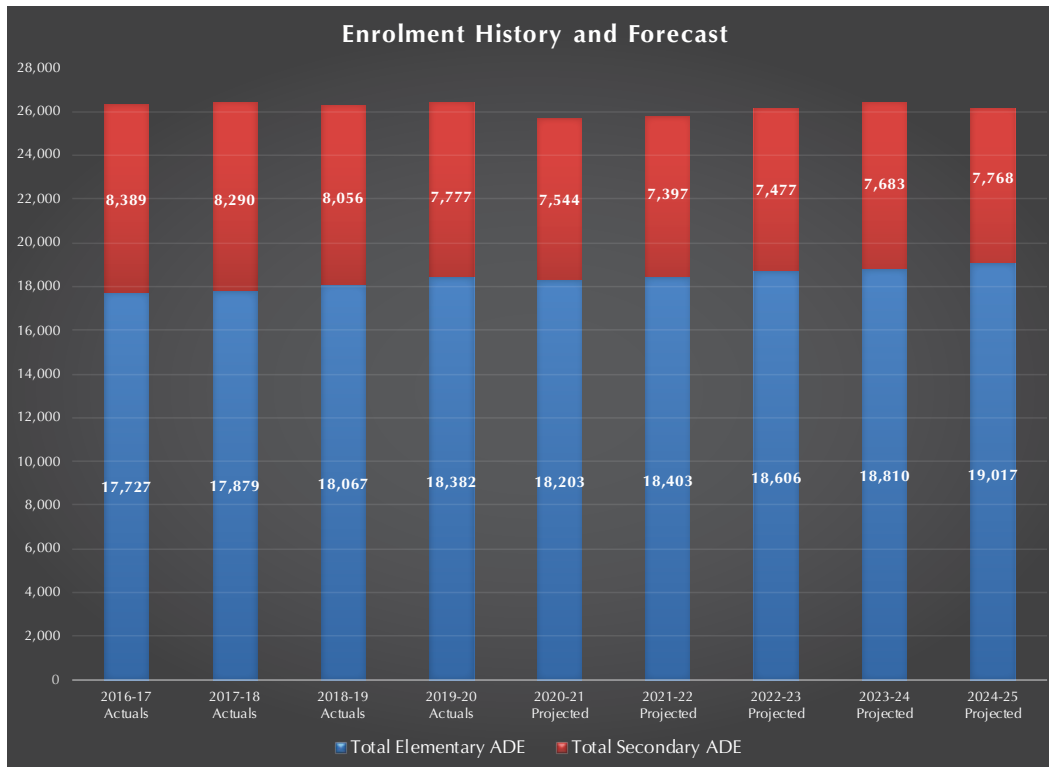
Secondary	2019-2020 Actual ADE	Oct 2020 Estimates	Mar 2021 Estimates	2020-21 Estimates ADE	Change
Regular Program ADE	7,268	7,207	6,961	7,084	-184
High Credit ADE	38	0	0	0	-38
Tuition Agreement ADE	471	476	445	460	-11
Total	7,777	7,682	7,406	7,544	-233

Summary of Enrolment	2019-20 Budget	2019-20 Actual	2020-21 Estimates	Change
Elementary ADE for Grant	17,995	18,382	18,203	-179
Secondary ADE for Grant & Tuition	7,837	7,777	7,544	-233
Grand Total ADE	25,832	26,159	25,747	-412

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
Full Day JK	1,627	1,656	1,681	1,742	1,767	1,786	1,806	1,826	1,846
Full Day SK	1,783	1,707	1,752	1,823	1,755	1,774	1,794	1,814	1,834
GR 1	1,795	1,791	1,709	1,811	1,807	1,827	1,847	1,867	1,888
GR 2	1,755	1,821	1,812	1,768	1,769	1,788	1,808	1,828	1,848
GR 3	1,823	1,768	1,835	1,826	1,789	1,809	1,829	1,849	1,869
GR 4	1,735	1,838	1,806	1,867	1,867	1,888	1,908	1,929	1,951
GR 5	1,716	1,743	1,845	1,819	1,792	1,812	1,832	1,852	1,872
GR 6	1,697	1,749	1,784	1,878	1,823	1,843	1,863	1,884	1,905
GR 7	1,715	1,734	1,773	1,818	1,877	1,898	1,919	1,940	1,961
GR 8	1,768	1,744	1,755	1,790	1,786	1,806	1,826	1,846	1,866
Special Education	315	330	318	240	171	173	175	177	179
Total Elementary ADE	17,727	17,879	18,067	18,382	18,203	18,403	18,606	18,810	19,017
Total Secondary ADE	8,389	8,290	8,056	7,777	7,544	7,397	7,477	7,683	7,768
Total GEDSB Enrolment	26,116	26,169	26,123	26,159	25,747	25,800	26,083	26,493	26,785



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)	19-20 Estimates	19-20 Revised	20-21 Estimates	Variance	
				\$	%
Revenue					
Provincial Grants (GSN)	288,806	290,744	297,907	9,100	3.1%
Grants for Capital Purposes	4,558	4,442	4,047	(511)	-12.6%
Other Non-GSN Grants	2,277	4,606	5,558	3,281	59.0%
Other Non-Grant Revenues	7,905	8,292	8,391	486	5.8%
Amortization of DCC	18,126	16,144	17,760	(366)	-2.1%
Total Revenue	321,672	324,228	333,662	11,990	3.6%

Grand Erie's total operating revenue for Fiscal 2020-21 is estimated at \$333,662,210 as compared to \$321,672,098 for the Fiscal 2019-20 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, 2021

(\$ Figures in Thousands)	Budget Assessment			
	19-20 Estimates	20-21 Estimates	Change	
			\$ Increase (Decrease)	% Increase (Decrease)
Grant Revenues				
Pupil Foundation	133,054	141,836	8,782	6.6%
School Foundation	20,616	20,811	195	0.9%
Special Education	37,641	38,416	775	2.1%
Language Allocation	4,256	4,269	13	0.3%
Supported School Allocation	-	18	18	100.0%
Rural and Northern Education Funding	610	622	12	2.0%
Learning Opportunities	4,073	4,178	105	2.6%
Continuing and Adult Education	1,430	1,448	19	1.3%
Teacher Q&E	34,135	27,598	(6,537)	(19.2%)
ECE Q&E	1,779	1,840	61	3.4%
New Teacher Induction Program	153	129	(24)	(15.4%)
Restraint Savings	(80)	(80)	-	0.0%
Transportation	13,690	13,685	(5)	(0.0%)
Administration and Governance	8,690	8,605	(85)	(1.0%)
School Operations	26,143	26,499	356	1.4%
Community Use of Schools	371	362	(9)	(2.4%)
Declining Enrolment	743	805	61	8.3%
Indigenous Education	744	2,917	2,173	292.2%
Support for Students Fund	-	2,816	2,816	100.0%
Mental Health Workers Allocation	-	367	367	100.0%
Safe Schools Supplement	497	504	7	1.3%
Permanent Financing - NPF	262	262	-	0.0%
Total Operating Grants	288,806	297,907	9,100	3.2%
Grants for Capital Purposes				
School Renewal	3,154	2,937	(217)	(6.9%)
Temporary Accommodation	534	397	(137)	(25.6%)
Short-term Interest	200	200	(0)	(0.0%)
Debt Funding for Capital	3,254	3,098	(157)	(4.8%)
Minor Tangible Capital Assets (mTCA)	(2,585)	(2,585)	-	0.0%
Total Capital Purposes Grants	4,558	4,047	(511)	(11.2%)
Other Non-GSN Grants				
Priority & Partnership Fund (PPF)	61	3,521	3,460	5672.3%
Other Federal & Provincial Grants	2,216	2,037	(179)	(8.1%)
Total Non-GSN Grants	2,277	5,558	3,281	144.1%
Other Non-Grant Revenues				
Education Service Agreements - Six Nations	6,164	5,943	(221)	(3.6%)
Education Service Agreements - MCFN	568	607	39	6.9%
Other Fees	160	45	(115)	(71.9%)
Other Boards	210	210	-	0.0%
Community Use & Rentals	519	680	161	31.1%
Miscellaneous Revenues	285	905	621	218.2%
Non Grant Revenue	7,905	8,391	486	6.1%
Deferred Revenues				
Amortization of DCC	18,126	17,760	(366)	(2.0%)
Total Deferred Revenue	18,126	17,760	(366)	(2.0%)
TOTAL REVENUES	321,672	333,662	11,990	3.7%

EXPENDITURES

Grand Erie's 2020-21 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)	19-20 Estimates	19-20 Revised	20-21 Estimates	Variance	
				\$	%
Expenditures					
Classroom Instruction	220,827	223,885	228,808	7,982	3.5%
Non-Classroom	29,066	29,604	29,126	60	0.2%
Administration	7,621	7,746	7,877	257	3.3%
Transportation	12,689	12,989	14,590	1,902	13.0%
Pupil Accommodation	49,422	47,956	49,771	349	0.7%
Contingency & Non-Operating	2,049	2,049	3,490	1,441	41.3%
Total Expenditures	321,672	324,228	333,662	11,990	3.6%

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

(\$ Figures in Thousands)

	Budget Assessment			
	19-20 Estimates	20-21 Estimates	Change	
			\$ Increase (Decrease)	% Increase (Decrease)
Classroom Instruction				
Teachers	168,845	171,442	2,597	1.5%
Supply Teachers	6,178	6,288	110	1.8%
Educational Assistants	17,149	17,555	406	2.4%
Early Childhood Educators	6,754	6,787	34	0.5%
Classroom Computers	1,979	3,322	1,344	67.9%
Textbooks and Supplies	6,327	9,399	3,072	48.5%
Professionals and Paraprofessionals	8,931	9,585	654	7.3%
Library and Guidance	3,713	3,446	(267)	(7.2%)
Staff Development	631	583	(49)	(7.7%)
Department Heads	320	400	81	25.2%
Total Instruction	220,827	228,808	7,981	3.6%
Non-Classroom				
Principal and Vice-Principals	14,363	14,536	173	1.2%
School Office	7,638	7,413	(224)	(2.9%)
Co-ordinators and Consultants	5,463	5,600	137	2.5%
Continuing Education	1,603	1,577	(26)	(1.6%)
Total Non-Classroom	29,066	29,126	60	0.2%
Administration				
Trustees	287	287	1	0.3%
Director/Supervisory Officers	1,391	1,487	95	6.8%
Board Administration	5,943	6,103	160	2.7%
Total Administration	7,621	7,877	256	3.4%
Transportation	12,689	14,590	1,902	15.0%
Pupil Accommodation				
School Operations and Maintenance	24,087	24,830	743	3.1%
School Renewal	3,154	2,937	(217)	(6.9%)
Other Pupil Accommodation	3,454	3,598	143	4.2%
Amortization & Write-downs	18,726	18,406	(319)	(1.7%)
Total Pupil Accommodation	49,422	49,771	350	0.7%
Contingency & Non-Operating	2,049	3,490	1,441	70.4%
TOTAL REVENUES	321,672	333,662	11,990	3.7%

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):** \$375 million provincially in capital funding will address the renewal needs of their schools and undertake capital improvements to older buildings.
- There are no new capital priorities projects expected to commence as the three submissions made to the Ministry in September 2019 were not successful in this round of funding.

The total capital budget for 2020-21 is expected to be \$30,908,899.

Budget details are identified below:

■ Capital Priorities	\$3.6 million
■ Elgin Avenue Public School	
■ Child Care Capital	\$2.6 million
■ Elgin Avenue Public School	
■ Central Public School	
■ Child and Family Program Capital	\$0.5 million
■ Elgin Avenue Public School	
■ School Condition Improvement	\$19.5 million
■ Learning Commons Conversions	
■ Security System Upgrades	
■ Asbestos Removal	
■ Heating, Ventilation, Air Conditioning	
■ Masonry	
■ Paving	
■ Roofing	
■ Window and Door Upgrades	
■ Electrical Systems	
■ Elgin Ave Public School Renovations	
■ Pride of Place	
■ Classroom Modernization Program (NEW)	
■ School Renewal	\$2.1 million
■ Community Partnership & Incentive Program	
■ Pride of Place	
■ Interior Finishes	
■ Gym Curtains	
■ Accessibility Upgrades	

ACCUMULATED SURPLUS

Accumulated Surplus refers to surplus funds that have been earmarked for a specific purpose for a future period. The 2020-21 budget has been developed without the use of reserves.

	2017-18 Actual	2018-19 Actual	2019-20 Estimates	2020-21 Estimates
Opening Balance	397,887	1,916,576	2,959,574	2,959,574
Contributions	1,518,689	1,042,998	-	-
Draws		-	-	-
Closing Balance	1,916,576	2,959,574	2,959,574	2,959,574

Composition of Surplus

Operating Surplus	1,171,656
WSIB	700,000
Local Priority Funding	400,044
Information Technology Reserve	487,900
Community Tennis Courts	9,000
School Budgets	190,974
Indigenous Education	-
Total	2,959,574



FINANCIAL DASHBOARD

GRAND ERIE DISTRICT SCHOOL BOARD ESTIMATES DASHBOARD FOR THE PERIOD ENDED AUGUST 31, 2021

Summary Comparison of 2020-21 Estimates Budget versus 2019-2020 Estimates Budget

(\$ Figures in Thousands)	19-20 Estimates	19-20 Revised	20-21 Estimates	Variance	
				\$	%
Revenue					
Provincial Grants (GSN)	288,806	290,744	297,907	9,100	3.1%
Grants for Capital Purposes	4,558	4,442	4,047	-511	-12.6%
Other Non-GSN Grants	2,277	4,606	5,558	3,281	59.0%
Other Non-Grant Revenues	7,905	8,292	8,391	486	5.8%
Amortization of DCC	18,126	16,144	17,760	-366	-2.1%
Total Revenue	321,672	324,228	333,662	11,990	3.6%
Expenditures					
Classroom Instruction	220,827	223,885	228,808	7,981	3.5%
Non-Classroom	29,066	29,604	29,126	60	0.2%
Administration	7,621	7,746	7,877	256	3.2%
Transportation	12,689	12,989	14,590	1,902	13.0%
Pupil Accommodation	49,422	47,956	49,771	350	0.7%
Contingency & Non-Operating	2,049	2,049	3,490	1,441	41.3%
Total Expenditures	321,672	324,228	333,662	11,990	3.6%
In-Year Surplus (Deficit)	-0	-0	-	0	-
Prior Year Accumulated Surplus for compliance	2,960	2,960	2,960	-0	0.0%
Accumulated Surplus (Deficit) for compliance	2,960	2,960	2,960	-	0

SUMMARY OF ENROLMENT

ADE	19-20 Actual	20-21 Estimates	Variance	
			\$	%
Elementary				
JK/SK	3,565	3,522	-43	-0.9%
Gr 1-3	5,435	5,378	-57	-0.8%
Gr 4-8	9,382	9,303	-79	-0.8%
Total Elementary	18,382	18,203	-179	-0.8%
Secondary <21				
			0	
Regular Credit	7,265	7,084	-181	-2.5%
High Credit	38	-	-38	-108.0%
Tuition & Visa	474	460	-14	-5.2%
Total Secondary	7,777	7,544	-233	-3.3%
Total Board	26,159	25,747	-412	-1.6%

FINANCIAL DASHBOARD

SUMMARY OF STAFFING

Full Time Equivalent	19-20 Estimates	20-21 Estimates	Variance	
			FTE	%
Classroom				
Teachers	1608.5	1625.3	16.8	1.0%
Early Childhood Educators	116	124.0	8.0	6.9%
Educational Assistants	331	331.0	0.0	0.0%
Total Classroom	2055.5	2080.3	24.8	1.2%
School Administration	226	226.9	0.9	0.4%
Board Administration	63.5	63.5	0.0	0.0%
Facility Services	205.5	208.1	2.6	1.3%
Coordinators & Consultants	42	41.5	-0.5	-1.2%
Paraprofessionals	46	50.0	4.0	8.7%
Child & Youth Workers	17	17.0	0.0	0.0%
IT Staff	30.5	31.0	0.5	1.6%
Library	12.8	12.7	-0.1	-0.5%
Transportation	6	6.0	0.0	0.0%
Other Support	7	7.0	0.0	0.0%
Continuing Education	8.9	8.9	0.0	0.0%
Trustees	14	14.0	0.0	0.0%
Non-Classroom	679.2	686.7	7.5	1.1%
Total	2734.7	2767.0	32.3	1.2%

EXPENDITURES BY ENVELOPE

The following tables summarize the Board's expenditures over the last four school years. There are two years of actuals (2017-18 and 2018-19), the current year's revised budget (2019-20) and the upcoming proposed budget for 2020-21. The descriptions for each expenditure category can be found in the glossary in Appendix B.

CLASSROOM EXPENDITURES

51 - Classroom Teachers	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	146,251,286	147,329,161	147,653,484	149,539,719
Employee Benefits	19,452,135	21,013,855	18,938,682	19,319,604
Supplies and Services	141,837	26,568	97,462	74,150
Total	165,845,258	168,369,584	166,689,628	168,933,473

52 - Supply Staff	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	5,280,667	5,891,138	5,618,471	5,656,259
Employee Benefits	448,935	630,644	676,226	631,761
Total	5,729,602	6,521,782	6,294,697	6,288,020

53.1 - Educational Assistants	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	13,984,962	13,340,052	13,220,294	13,368,868
Employee Benefits	4,266,360	4,712,073	4,103,847	4,185,987
Total	18,251,322	18,052,125	17,324,141	17,554,855

53.2 - Early Childhood Educators	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	4,750,740	4,830,216	5,519,933	5,325,276
Employee Benefits	1,337,434	1,215,275	1,525,822	1,462,119
Total	6,088,174	6,045,491	7,045,755	6,787,395

54 - Classroom Computers	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Supplies and Services	1,656,312	840,167	-	-
Interest Charges on Capital	7,652	2,155	-	-
Fees and Contract Services	1,109,023	2,145,017	1,978,700	3,284,718
Total	2,772,987	2,987,339	1,978,700	3,284,718

EXPENDITURES BY ENVELOPE

55 - Textbooks and Supplies	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Supplies and Services	5,006,538	6,260,448	6,365,465	8,774,648
Rental Expense	121,173	118,124	116,000	117,000
Fees and Contract Services	834,723	473,841	519,735	545,272
Total	5,962,434	6,852,413	7,001,200	9,436,920

56 - Professionals and Paraprofessionals	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	5,482,133	6,702,500	6,772,282	6,734,943
Employee Benefits	1,459,953	1,750,317	1,406,566	1,704,110
Supplies and Services	994,410	1,030,171	1,023,705	1,029,886
Other Expenses	209,227	-	-	-
Total	8,145,723	9,482,988	9,202,553	9,468,939

57 - Library and Guidance	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	5,263,176	5,216,963	3,212,516	2,947,722
Employee Benefits	930,932	776,969	500,217	498,287
Supplies and Services	-	-	-	-
Total	6,194,108	5,993,932	3,712,733	3,446,009

58 - Staff Development	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	118,445	905,024	-	-
Staff Development	1,572,679	-	668,814	582,502
Total	1,691,124	905,024	668,814	582,502

NON-CLASSROOM EXPENDITURES

59 - Coordinators and Consultants	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	3,198,269	3,413,779	4,565,728	4,761,216
Employee Benefits	383,809	434,426	516,773	508,454
Staff Development	-	-	47,405	47,405
Supplies and Services	380,490	296,929	273,191	195,950
Total	3,962,568	4,145,134	5,403,097	5,513,025

61 - Principals and Vice-Principals	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	12,719,514	13,240,323	12,967,212	13,002,234
Employee Benefits	1,343,070	1,627,731	1,445,538	1,371,763
Staff Development	104,777	154,107	139,250	139,300
Supplies and Services	31,552	63,085	89,000	23,000
Total	14,198,913	15,085,246	14,641,000	14,536,297

EXPENDITURES BY ENVELOPE

62 - School Office	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	5,569,659	4,929,435	5,139,939	5,021,304
Employee Benefits	1,574,554	1,578,509	1,524,782	1,535,430
Staff Development	18,472	12,039	20,000	20,000
Supplies and Services	777,742	397,798	397,000	398,500
Fees and Contract Services	53,174	-	-	-
Total	7,993,601	6,917,781	7,081,721	6,975,234

63 - Continuing Education	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	1,188,267	1,394,650	1,165,013	1,337,625
Employee Benefits	224,488	142,336	307,006	80,622
Supplies and Services	124,552	275,804	258,300	158,621
Rental Expense	129,917	-	-	-
Fees and Contract Services	11,058	-	-	-
Total	1,678,282	1,812,790	1,730,319	1,576,868

ADMINISTRATION EXPENDITURES

64 - Trustees	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	123,742	128,348	131,000	130,968
Employee Benefits	4,159	5,022	10,000	9,723
Staff Development	14,263	11,818	25,000	25,000
Supplies and Services	46,317	94,192	120,550	121,566
Total	188,481	239,380	286,550	287,257

65 - Director and Supervisory Officers	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	1,326,319	1,030,780	1,174,386	1,095,593
Employee Benefits	169,246	107,085	117,439	176,643
Staff Development	2,223	3,103	-	-
Supplies and Services	143,964	82,323	160,400	208,050
Total	1,641,752	1,223,291	1,452,225	1,480,286

66 - Board Administration	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	3,229,104	3,610,724	3,679,264	3,804,126
Employee Benefits	674,841	956,222	958,681	966,502
Staff Development	20,666	71,372	93,000	94,000
Supplies and Services	672,543	532,413	428,175	472,199
Interest Charges on Capital	-	-	-	-
Fees and Contract Services	1,274,266	739,960	636,090	606,100
Other Expenses	3,331	81,920	60,000	60,000
Total	5,874,751	5,992,611	5,855,210	6,002,927

EXPENDITURES BY ENVELOPE

TRANSPORTATION EXPENDITURES

68 - Pupil Transportation	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	297,568	594,916	307,272	322,618
Employee Benefits	74,481	70,788	78,701	80,968
Staff Development	3,172	2,668	-	-
Supplies and Services	276,892	415,086	141,700	202,699
Fees and Contract Services	11,256,757	11,845,714	12,460,800	13,984,081
Total	11,908,870	12,929,172	12,988,473	14,590,366

PUPIL ACCOMMODATION EXPENDITURES

70 - School Operations and Maintenance	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Salaries and Wages	10,860,875	10,796,225	10,832,871	11,187,388
Employee Benefits	3,144,103	3,362,238	3,015,957	3,145,758
Staff Development	12,124	50,216	9,500	9,500
Supplies and Services	8,049,148	7,728,499	7,781,500	7,602,269
Interest Charges on Capital	172,591	151,918	-	-
Rental Expense	-	51,891	-	-
Fees and Contract Services	2,269,252	2,328,156	2,579,000	2,685,500
Other Expenses	180,602	-	-	-
Total	24,688,695	24,469,143	24,218,828	24,630,415

71 - School Renewal	2017-18 Actual	2018-19 Actual	2019-20 Revised	2020-21 Estimates
Supplies and Services	3,154,390	2,010,582	2,306,700	2,292,126
Interest Charges on Capital	-	-	-	-
Fees and Contract Services	-	1,143,808	847,690	645,000
Total	3,154,390	3,154,390	3,154,390	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 school-based technicians and expenses relating to the support and training for student administration systems.

APPENDIX B: GLOSSARY

■ 55 – Textbooks and Supplies

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

■ 56 – Professionals and Paraprofessionals

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

■ 57 – Library and Guidance

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

■ 58 – Staff Development

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

■ 59 – Coordinators and Consultants

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

■ 61 – Principals and Vice Principals

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

APPENDIX B: GLOSSARY

■ 62 – School Office

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

■ 63 – Continuing Education

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

■ 64 – Trustees

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

■ 65 – Directors and Supervisory Officers

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

■ 66 – Board Administration

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

- Business Services costs are associated with the operation of the educational system. It includes staff and services in accounting, budget, payroll, purchasing, the operation of the board internal courier, central mail room and the health and safety program.
- Human Resources Services, Employee Assistance Program, Negotiations and associated administrative functions such as hiring, benefits and compensation.
- The function of Information Technology Services is to provide reliable Information Technology solutions and support to the students and staff of the Board, assisting in the delivery and administration of approved curriculum. These solutions and services include data and communication networks, phone systems, computers and peripherals, software, data reporting, information portals and data warehousing, and training.

APPENDIX B: GLOSSARY

■ 67 – Department Heads

School based department head allowances.

■ 68 – Pupil Transportation

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

■ 70 – School Operations and Maintenance

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

■ 71 – School Renewal Expense

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

■ 73 – Amortization

Includes amortization expense for specific pooled capital asset classes.

APPENDIX B: GLOSSARY

■ 77 – Other Pupil Accommodation

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

■ 78 – Other Non-operating expense

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

REVENUES

Foundation Grants:

■ **Pupil Foundation:** Provides funding for the salaries of classroom teachers, early childhood educators for kindergarten, educational assistants and other teaching staff. The grant is calculated on a per-pupil basis.

■ **School Foundation:** Provides funding for principals, vice principals and office support staff for both elementary and secondary schools.

Special Purpose Grants:

■ **Continuing Education:** Provides supports for a range of programs aimed at adult learners and day school students, including secondary students who have completed more than 34 credits and wish to continue their studies.

■ **Cost Adjustment and Teacher Qualifications and Experience:** Provides additional support for classroom staff that have qualifications and experience above those provided for through the Pupil Foundation Grant. It also includes allocations to fund teacher and ECE qualifications and experience, benefit trusts and other allocations for professional development.

■ **Declining Enrolment Adjustment:** Approximately two-thirds of a school board's revenue is determined by enrolment. When enrolment goes down, funding also declines. School boards can adjust their costs downward as well, but this may take more than one year.

APPENDIX B: GLOSSARY

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



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