WINDSOR-ESSEX CATHOLIC DISTRICT SCHOOL BOARD

1325 California Avenue
Windsor, ON N9B 3Y6
CHAIRPERSON: Fulvio Valentinis
DIRECTOR OF EDUCATION: Terry Lyons

Meeting Date:
March 26, 2019

BOARD REPORT

	Public	☒	**In-Camera**	☐
PRESENTED FOR:	Information	☒	Approval	☐

PRESENTED BY: Senior Administration

SUBMITTED BY: Terry Lyons, Director of Education
Penny King, Executive Superintendent of Business

SUBJECT: **2019-20 BUDGET PRESSURES AND CHALLENGES**

RECOMMENDATION:

That the report on 2019-20 Budget Pressures and Challenges be received as information.

SYNOPSIS:
The Windsor-Essex Catholic District School Board (WECDSB), like all school boards, is required to approve and submit its annual budget in June for the coming school year. In order to enhance communication and consultation with the community with respect to the Board's progress in budget development and in order to bring budget parameters to the attention of the Board early in the budget process, this report identifies the Provincial and local contexts in which the 2019-20 budget is being developed and outlines the pressures and challenges that must be considered in bringing a balanced budget to the Board.

BACKGROUND COMMENTS:
The Board's strategic plan is key to its sustainability. Just as important to the Board's long-term sustainability is its budget. In fact, the development of the Board's annual budget is one of the most strategic, but also the most time consuming and labour intensive functions undertaken by Administration. Further, budgeting does not solely belong to business departments. In the Ministry of Education's Financial Orientation for Trustees (December 2014), the Ministry notes that, "Directors, Superintendents and other senior program staff must be involved in the planning processes and be held accountable for budget performance".

The budget is the Board's fiscal plan that supports the delivery of educational programs and services and reflects the Board's strategic plan for the upcoming academic year. It also provides the authority for Administration to spend on a variety of programs and services. It is important that the budget be developed in a thoughtful manner and that decisions respecting the expenditure of funds carefully weigh the impacts and benefits to stakeholders across the near and long-term horizons. Further, when developing the budget, both the Provincial and local context must be considered.

PROVINCIAL CONTEXT:

The Provincial context must be considered by WECDSB as it proceeds through budget development. Some of the key considerations are as follows:

- **<u>Provincial Outlook</u>:**
  Voters went to the polls June 7, 2018 and elected a Doug Ford-led PC majority government, ending nearly 15 years of Liberal power in the province. According to the current government, the fiscal burden inherited from the previous government is significant. While the outgoing Liberal government unveiled a budget for 2018-19 that forecasted a deficit of $6.7 billion, the province's auditor general reported that the projected deficit for 2018-19 should actually be $11.7 billion, and that forecasted deficits in future years were similarly understated. The incoming government pegged the provincial budget deficit at $15 billion, and referred to it as "the biggest government scandal in a generation" and "quite possibly the worst political cover-up in Ontario's history" (The Spec).

  With a stated core commitment to "restore accountability and trust to end the culture of waste and mismanagement in government", the Conservative government commissioned a review of historical Ontario Government expenditures. The resulting report, titled "*Managing Transformation – A Modernization Action Plan for Ontario*" was prepared by Ernst and Young and released in September 2018. The review covered expenditures of every Ministry, every major sector, every program, and collectively, for all transfer payment expenditures. The report noted that "the Government has indicated an objective of efficiency gains in the order of four cents on the dollar", which, if implemented, would result in over $10 million of reductions based on WECDSB's 2018-19 operating budget.

  Promised cost cutting measures so far that have impacted education include a pause on executive compensation increases in the broader public sector, a freeze on most government hiring (with the exception of essential services) and reductions to both special purpose operating grants (EPO's or Education Program – Other) and capital related grants (Greenhouse Gas Reduction Funding).

  With a recent announcement that the Province will deliver the 2019 Ontario Budget on April 11th, the Minister of Finance has indicated that the government's first budget will outline a "plan to return the Province to balance in a responsible manner, and protect what matters most – preserving critical public sector services, including our world-class health care and education system". While no indication is given as to the particular path to return to balance, the Minister of Finance has indicated that "Balancing the budget is not just a fiscal imperative, but a moral one", suggesting 2019-20 will reflect a period of austerity and prioritization.

- **<u>Labour Negotiations</u>:**
  The collective bargaining framework for the education sector features a two-tier bargaining process, known as central and local bargaining. This means that certain agreed upon issues such as salary, benefits and paid leaves are negotiated on a province-wide basis, while all other issues are negotiated locally. The two year extension agreements that followed the end of the August 31, 2017 labour framework will come to an end on August 31, 2019. With the passage of Bill 92, *School boards Collective Bargaining Amendment Act, 2017* on March 27, 2017, significant reforms to the existing framework for collective bargaining exist. Amendments include, among other things, making central bargaining a mandatory component of collective bargaining

and permitting an employer bargaining agency to assist a school board with local bargaining upon request by that board.

The Ministry has indicated that previously agreed to increases related to salary and funding for Principal and Vice-Principal contractual increases (which are not set to expire until August 31, 2020), will continue. As negotiations commence centrally for the new labour framework, it is likely that the Ministry will continue to fund any increase in costs to school boards arising from the new central terms of the collective agreements, as they typically have in the past.

- **Provincial Priorities:**

  Under the newly elected government, the Ministry of Education is committed to achieve student success, while spending taxpayer dollars efficiently and with greater accountability. WECDSB must consider these goals in its own budget development process, and has begun modelling budget scenarios in anticipation of reductions. While some of the planned changes to education funding have been announced, the 2019-20 budget will be the first under the newly elected Conservative government, and there still remains some uncertainly regarding their current education focus and strategy in the upcoming and future years.

- **Education Funding Consultations**:

  With the Provincial government's intention of seeking greater accountability and value for money, the Ministry of Education, consistent with this goal, sought feedback from their education partners as a starting point to education funding reform.

  In November 2018, the Ministry prepared the *2019-20 Education Funding Engagement Guide* structured around the following four areas that were identified as having the potential to make more efficient use of education funding:

  - Efficient Price Setting
  - Outcomes-Based Funding
  - Accountability and Value-for-Money
  - Other Education Funding Efficiencies

  As a follow-up to that discussion, the Ministry undertook further consultations on class sizes and teacher hiring practices which recently concluded on February 22, 2019. The feedback received informed the development of proposed plans by the Ministry, and the Ministry is now seeking feedback on those plans through continued consultation that is set to conclude May 31, 2019. The proposed changes for 2019-20 are as follows:

  CLASS SIZES:

  KINDERGARTEN
  - ➢ Minimal reduction to funded Registered Early Childhood Educators (RECEs) from 1.14 to 1.0
  - ➢ New funding to assist with RECE supply costs

  INTERMEDIATE (grades 4 to 8)
  - ➢ Minimal increase to funded average class size from 23.84 to 24.5 students

  SECONDARY (grades 9 to 12)
  - ➢ Increase to funded average class size from 22 to 28 students.

  SECONDARY PROGRAMMING:

  - ➢ Effective September 2019, the secondary programming amount in the Pupil Foundation Grant of $85.85 per ADE will no longer be provided.

ATTRITION PROTECTION:

- New funding allocation that will top-up school boards where the change in funded teachers resulting from proposed class size policy changes exceeds the actual attrition and other voluntary leaves.
- Attrition protection provided for up to four years, allowing boards to phase in the proposed class sizes.

HIRING PRACTICES:

- Improve teacher mobility while increasing transparency, fairness, consistency, and accountability in teacher hiring across school boards.

The Ministry has indicated that while consultations occur, the government will move forward with next steps, including required legislation changes, so the changes suggested above can be effective for the next school year.

- **Grant for Student Needs:**

The Grant for Student Needs (GSN) provided by the Province is the primary source of revenue for school boards, allocating the overwhelming majority of school board annual revenues. It provides the financial foundation for the delivery of education programs and services to the students of Ontario, allowing school boards a degree of flexibility in how they use the funding, within an overall accountability framework.

In 2018-19, the GSN reflected key new investments in the areas of special education, career and pathways planning, mental health and english language learners.
It also continued funding relating to the implementation of the labour agreements ratified in 2017. This included a Local Priorities Fund (LPF) to address a range of priorities including more special education staffing to support children in need, “at-risk” students and adult education. The Ministry communicated to Boards on March 15, 2019 that limited changes would be made to the 2019-20 GSN, including the following:

- **LOCAL PRIORITIES FUND:**

  Current LPF expires August 31, 2019. Possible extension is subject to upcoming central bargaining process. Increases related to salary will continue as well as the principals’ and vice-principals’ funding which is not set to expire until August 31, 2020.

- **COST ADJUSTMENT ALLOCATION:**

  This funding, which historically has provided supplemental funding for education worker benchmarks, has been discontinued for the 2019-20 school year.

- **HUMAN RESOURCE TRANSITION SUPPLEMENT:**

  This temporary support, provided to assist school boards with the negotiated 2017-19 agreements, has been discontinued for the 2019-20 school year.

- **CLASSROOM LOADING FACTORS:**

  To reflect the proposed secondary class size changes, the amount of funding for the operation of school facilities will be adjusted by way of a five-year phase in of a new Supplementary Area Factor.

- **UTILITIES FUNDING:**

  A 2 percent update to the non-staff portion of the operating cost benchmark under the School Facility Operations and Renewal Grant to assist in managing increases in commodity prices will be provided for the 2019-20 school year.

- **STUDENT TRANSPORTATION:**

  A 4 percent cost update adjustment, net of previous years' transportation surplus, if any, will be provided for the 2019-20 school year. Also, funding will be generated for school boards running transportation deficits who have demonstrated efficient consortia operations.

- **CONTINUED IMPLEMENTATION OF 2017-19 CENTRAL LABOUR AGREEMENTS:**

  Funding will be adjusted to support previously negotiated central collective agreements, as well as the amount for the provincial terms and conditions agreement for Principals and Vice-Principals.

The Ministry has advised that the 2019-20 GSN will be announced prior to the end of April. It should be cautioned that this report and the calculations and comments contained within it was written and published in advance of the 2019-20 GSN announcement. As such, this report contains broad estimates of funding pressures, which will continue to be refined as the budget development process progresses.

LOCAL CONTEXT:

Enrolment

One of the most impactful metrics affecting the development of the 2019-20 budget is the projection of student enrolment for that year. A preliminary enrolment forecast has been developed for 2019-20. Enrolment projections were established based on historical data, updated for current circumstances. The projections have been reviewed and approved by Executive Council for use in 2019-20 budget development. The projected full-time equivalent (FTE) enrolment for 2019-20, with a comparison to 2018-19, is as follows:

	2018-19 Estimates (FTE[1])	2018-19 Revised Estimates (FTE)	2019-20 Estimates (FTE)	Change 2018-19 Rev.Est. to 2019-20 Estimates
Elementary (ADE[2])	13,050.0	13,310.0	13,150.0	(160.0)
Secondary (ADE) < 21 yrs	6,730.0	6,850.0	6,700.0	(150.0)
TOTAL DAY SCHOOL ENROLMENT	**19,780.0**	**20,160.0**	**19,850.0**	**(310.0)**
Total High Credit	10.3	8.8	9.3	0.5
Adult Pupils (ADE) > 21 yrs	140.0	121.5	125.0	3.5
Total Visa Pupils	217.0	132.0	150.0	18.0

Notes: (1) FTE = Full-Time Equivalent
(2) ADE = Average Daily Enrolment

For the purposes of the 2019-20 budget estimates, a decline of 310 pupils from the current 2018-19 forecast level of enrolment is being projected for WECDSB, bringing the total enrolment to 19,850 pupils. High Credit, Adult and VISA pupils are all projected to increase slightly from current forecast levels.

Based on the enrolment identified above, a preliminary funding forecast has been prepared. As noted earlier in this report, only preliminary information regarding 2019-20 GSN changes has been announced, and as such, the funding forecast contained herein is based on applying the projected enrolment to the current year's (i.e. 2018-19) funding formulas, adjusted for the recently announced grant changes not subject to further consultation. The Business Department will revise the funding forecast and communicate any changes to impacted departments and ultimately to the Board when the 2019-20 GSN changes are released.

The financial position reflected in the 2018-19 Revised Estimates is being used as the base for 2019-20 budget development. With approximately two-thirds of education funding based on enrolment, the projected decline of 310 FTE pupils is estimated to result in approximately $2.19M of reduced grant revenues (based on 2018-19 funding formulas). This result is before any of the recently announced grant changes, and before any reductions in academic staffing costs which are the costs most variable with changes in enrolment.

Budget Outlook

At this point in the year, the discussions on budget are complicated by uncertainty as to the exact amount and nature of provincial funding expected in 2019-20. Notwithstanding this uncertainty, the development of forecasts for 2019-20 has begun based on 2018-19 funding formulas and certain, known funding changes. A preliminary budget outlook has been developed. The table below summarizes the projected fiscal challenges for the upcoming academic year:

Preliminary Forecast	2019-20 Increase/ (Decrease) ($MILLIONS)
Current forecast surplus position for 2018-19 (without contingency reserve)	1.165
Projected 2019-20 contingency reserve, required per By-Law at 0.5% of operating allocation	(1.098)
Projected reduction in GSN grants due to the projected decline in enrolment from 2018-19 Revised Estimates	(2.190)
Estimated reduction in academic staffing costs (equivalent to 15.5 FTE) that could be realized with a 310 pupil decline	1.724
Certain GSN Changes Announced March 15, 2019:	
Cost Adjustment Allocation – Base amount to end August 31, 2019	(0.589)
Human Resource Transition Supplement funding to end August 31, 2019	(0.097)
Projected net change in other funding (i.e. Transportation 4%, School Operations 2%, and other)	0.693
TOTAL REDUCTIONS REQUIRED	**(0.392)**

It is important to note that the $392K reduction target identified on the previous page reflects reduced revenue due to both a projected decline in enrolment and the announced changes to the 2019-20 funding formulas that are not subject to further consultation. In addition, the incremental Local Priorities Funding received in 2017-18 and 2018-19 expires August 31, 2019. If this funding is not extended through the upcoming central collective bargaining process, the associated costs would be removed. As such, the impact of the LPF funding reduction has been excluded from the budget outlook above.

The projected reduction target identified on the previous page could be adjusted based on increases in enrolment, should they occur, as WECDSB progresses through the budget development cycle. This would generate incremental revenue for the board to alleviate some of the pressures. In addition, as the budget development process progresses and further information becomes available regarding the LPF funding, class size changes and related attrition protection measures, the budget outlook will be refined and updates provided to Trustees.

Achieving required reductions without the use of Accumulated Surplus

Each year, boards are required under Section 231 of the Education Act to have balanced budgets, where estimated expenditures do not exceed estimated revenues. The Education Act contains provisions that allow for an in-year deficit for a fiscal year of up to 1% of the Board's operating revenue, provided it does not exceed the Board's accumulated surplus of the preceding year. For WECDSB, 1% of operating revenue equals approximately $2.3M. Therefore, the Board can use a certain amount of its accumulated surplus (historically referred to as reserves) as part of balancing revenues with expenditures.

With an accumulated surplus available, some may argue that the Board should look to its current reserve balance to partially meet the reduction target identified earlier, instead of finding new savings. In fact, this strategy has been adopted over the past several year's budgets to support improvements in learning, allowing WECDSB to make important investments to support students, staff and schools.

The continuation of this approach however is not a strategy recommended by Administration. Using the 1% or $2.3M limit allowed would provide a one-time budget savings in the 2019-20 year that is not sustainable in future years. Paying for current expenses with reserves prevents the Board from adjusting its cost structures to align with anticipated reduced Ministry funding. This problem compounds from one year to the next as permanent savings not found in the current year carry forward to the next year as a budget pressure. Also, a portion of the Board's accumulated surplus is internally appropriated for other items and not available, and the portion that is unrestricted is needed, in part, to continue to offset the balance of the Board's capital deficit.

In addition, reliance on accumulated surplus to aid in balancing the budget can raise the risk profile of the Board from the Ministry's perspective. Consequences of ineffective budgeting can be high, and ultimately could lead to budget decision making powers being suspended by the Ministry.

Pressures and Challenges

- Employee Benefits:

  Employee groups transitioned to provincial Employee Life and Health Trusts (ELHTs) on a staggered basis throughout the 2016-17 to 2018-19 school years. The Board is no longer responsible to provide certain benefits to OECTA employees (June 2017), CUPE

Employees (March 2018), Principals and Vice-Principals (April 2018), Non-Union staff (June 2018) and Unifor Employees (November 2018). While active school board employees were required to transition to the ELHTs, retired employees are not. Boards can either transition these former employees or maintain them on locally managed plans. The Board is currently reviewing the viability of transitioning the retiree groups to the Trusts; however, initial cost estimates are considerably higher than WECDSB's current cost structure. As such, the Board is reviewing other options to alleviate this potential pressure.

- Staff Absences and Replacement Costs:

  Sick leave plans in the education sector changed during the 2012 central bargaining process. Previously, teachers were allowed 20 sick days per year paid at 100% and could bank unused days up to a maximum of 200 days that would be paid out upon retirement as a retirement gratuity. Now, all school board employees are allowed 11 sick days paid at 100% and an additional 120 sick days paid at 90%.

  A recent study of absence behaviour at 57 district school boards revealed that overall sick leave utilization continues to rise for all employee groups over a five year span from 9.73 days in 2013-14 to 12.35 days in 2017-18. While WECDSB has slightly lower absences than some other boards, the Board is experiencing budget pressures in this area in 2018-19 that could continue into 2019-20. Despite WECDSB's attendance support processes that effectively promote employee well-being and regular attendance, there exists a growing concern over sick leave usage and the associated costs. This concern is common amongst all school boards, and the Ministry has indicated it will begin working with trustees' associations and school boards to collect sick leave data to gain a better understanding of sick leave impacts on school boards.

- Information Technology (I.T.):

  Over the past several years, the Ministry of Education has supplemented funding for information technology through specific Education Program – Other grants (EPO's), such as Broadband Modernization, Innovation in Learning Fund (ILF) and the Technology Learning Fund, all complete by the end of the 2018-19 fiscal year. These valuable investments have assisted boards in preparing students to thrive in rapidly changing, global knowledge-based economies that are driven by technology.

  For 2019-20, the Ministry indicated that the Broadband expansion project noted above will be completed by an individual assessment of each school, with individual technical solutions to follow. WECDSB has already received its funding for this initiative, and as such should not be affected. With respect to the other supplemental IT funding, it is anticipated that the Board will be required to rely solely on the GSN's Pupil Foundation Grant for I.T. related learning materials and classroom computers in 2019-20 and beyond. This funding, which compensates for things such as instructional hardware and software, technology supporting distance education, internet expenses, classroom computers and associated network costs, was reduced by $25M in 2009-10 and has not been reinstated since. In a rapidly changing world, keeping up with technology will likely result in budget pressures for the board.

- Capital Deficit:

  Under prior administrations, the Board undertook the construction of school facilities not fully supported by New Pupil Place Grant revenues. As a result, there is 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 approximately $722K per year. In the 2017-18 Financial Statements, $1.045M of accumulated surplus remains internally appropriated to pay down WECDSB's capital deficit on land. The balance of debt remaining will need to be funded from a combination of areas including proceeds of disposition from surplus property sales, future operating savings and school renewal grant encumbrances.

While Administration is aggressively working to reduce the balance of the capital deficit, it continues to crowd out spending that could be used for other priorities. Continued fiscal prudence is necessary in the development of the 2019-20 budget in order to preserve the accumulated surplus, such that more is available to fully offset the capital deficit and build a balance that is unappropriated for operations.

- Special Education:

  WECDSB's inclusive model of Special Education service delivery expresses its commitment to educate each child to the maximum extent appropriate 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 number of students with special needs continues to increase each year. The majority of Catholic school boards (WECDSB included) are running deficits in special education funding and experiencing significant challenges in funding the education, psychological and support needs of its exceptional students. Each year, costs continue to exceed the funding, and WECDSB must use other allocations to augment its special education funding.

  In the spring of 2018-19, the Ministry announced key investments in Special Education, including funding for Multi-Disciplinary Teams intended to support students with high needs, including students with Autism Spectrum Disorder (ASD). Later that year, in August 2018, the Ministry further communicated various new and re-focused initiatives as well as various funding efficiencies and redistributions. Several of these program adjustments impacted Special Education, and while WECDSB saw a slight net increase to its funding result, many of the changes simply resulted in moving funding from one area to another (i.e. refocused initiatives).

  Recently the Ministry announced that in support of students with Autism Spectrum Disorder, it would continue all aspects of GSN special education funding in 2019-20, which is certainly good news in the face of pending reductions. However, WECDSB's total annual special education expenditures since 2009-10 have increased by $4.9M or 18% while the annual grant allocation has only increased by $0.9M or 3%. Therefore, a continuation of funding (assuming no increase in expenses) will simply serve to prevent the current gap between funding and expenses from widening in the 2019-20 fiscal year, but will not help alleviate the structural fiscal pressure in this area.

- Faith Formation:

  Integrating faith into the curriculum and promoting faith formation of students and staff are critical to fulfilling the mission of Catholic Education and preserving the Catholic identity. This is an area however for which there is no direct funding source to support the costs and as such the Board must carve out funding from other grants or find savings elsewhere to fund this priority.

- Non-Grant Revenue Impact:

  Historically, the Ministry of Education has targeted additional funding to school boards for specific programs or initiatives. These transfer payments are referred to as EPOs (Education Program-Other), and are provided to school boards outside of the regular operating grants. EPOs are often provided in the form of separate contractual agreements that require specific reporting of 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.

In December 2018, the Ministry sent letters to district school boards outlining the particulars of which EPO programs were approved to continue in 2018-19 and future fiscal years, and which would be adjusted or deleted. Although there are still some details outstanding relating to which 2019-20 EPOs will remain, any reductions in EPO funding will have an equal and offsetting reduction in expenses and the board may need to adjust or reduce its planned programming as a result.

Another component of non-grant revenue is generated through the International Education program. This program is anticipated to produce revenue of approximately $1.6 M in 2019-20. It is important to keep in mind that this revenue has an inherent risk if political climates or major incidents deter students from travelling abroad.

Although non-grant revenues represent a relatively small amount of the financial resources received by the Board, they are extremely important to the activities they support. Without this additional revenue, the Board would be required to reduce expenditures to balance the budget.

- Other:

  There have been limited budget increases over the past few years and each year discretionary expenses have been reviewed to identify decreases where necessary. While Administration continues to review these expenses for further savings, each year it becomes more and more difficult to identify the deeper reductions that are needed to maintain the prior year's level of educational programs and services. There is constant pressure to maintain gains in student achievement while resources and Ministry funding are all being reduced. Each year presents less and less room to absorb pressures.

  Furthermore, approximately 80% of the total Board budget consists of salaries and benefits, with a significant portion of the remaining expenses either being mandatory (e.g. amortization, debenture interest, contractual fees, etc.) or revenue neutral (e.g. Educational Program – Other expenses with corresponding funding sources, etc).

Going Forward

Discussions have begun internally with a view to identifying expenditure reductions which could be implemented next year, with a goal of finding reductions in areas that have minimal impact on students. In areas where resources must be reduced, it will be challenging to mitigate the possible negative impacts. When reductions are required, Administration typically looks to identify budget options for Trustees to consider, should certain recommended reductions not be acceptable. However, as a result of several difficult budget years, the Board has not been in a position to discuss or provide for trade-offs. As Administration works to align scarce budget resources to the strategic objectives and priorities of the Board, additions to certain areas of the budget may be required. Where additions are needed, offsetting reduction proposals will be necessary.

Risk Assessment

As noted earlier, the information presented in this report is very preliminary. Actual 2019-20 grant changes announced in the Spring are likely to change the budget outlook. A major risk factor in budget preparation lies in enrolment projections. While Administration has projected a

310 FTE pupil decline in 2019-20 from the 2018-19 Revised Estimates enrolment levels, it remains to be seen what the actual change will be. Even if actual enrolment remains as projected on a system wide basis, large school-by-school variances can create staffing pressures in the fall.

Summary

All of the above is being provided for the information of the Board at this time. Administration will continue to develop the 2019-20 budget with due consideration to the factors that have been identified.

Strategic choices and difficult decisions need to be made to deal with the financial realities facing the Board and to ensure the Board remains fiscally sustainable over the long term.

FINANCIAL IMPACT:
Discussed throughout the report.

TIMELINES:
The detailed 2019-20 budget process, including timelines, has previously been submitted to the Board. A further update report is anticipated to be provided to the Board in late April. The final budget is due for submission to the Ministry of Education by June 28, 2019.

APPENDICES:
N/A

REPORT REVIEWED BY:

☒	EXECUTIVE COUNCIL:	Review Date:	March 19, 2019
☒	EXECUTIVE SUPERINTENDENT:	Approval Date:	March 19, 2019
☒	DIRECTOR OF EDUCATION:	Approval Date:	March 19, 2019