



WINDSOR-ESSEX CATHOLIC
DISTRICT SCHOOL BOARD

2021-22 Budget Presentation

June 8, 2021

Annual Budget Report

- ▶ Accompanying document to the presentation
- ▶ Available to all stakeholders
- ▶ Meant to serve as a reference to assist stakeholders in understanding the contents of the budget, as well as the process followed by senior admin to prepare the budget
- ▶ All budget materials available on-line at www.wecdsb.on.ca

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2021-2022
WINDSOR-ESSEX CATHOLIC DISTRICT SCHOOL BOARD
DRAFT BUDGET
Prepared by Board Administration
Presented to Trustees: June 8, 2021

GSN Overview

- ▶ Announced May 4, 2021
- ▶ Total sector funding estimated at \$25.6B (1.2% increase over prior year)
- ▶ **COVID-19 Supports:**
 - \$10M provincially for mental health and \$15M for technology
 - Supplemental funding to help boards manage the decline in recent immigrant enrolment
- ▶ **Enhanced Accountability Measures:**
 - Enveloping of Indigenous Languages & FNMI allocations
 - Expanded reporting on Library Staff funding

GSN Overview continued....

- ▶ PPF allocations transferred into the GSN (SHSM, ASSD)
- ▶ **Other Changes & Routine / Technical Updates :**
 - 2% cost benchmark increases for commodity price increases
 - Supports for Students Fund from prior year continues
 - Salary & benefit increases to reflect central labour agreements
 - Online Learning Adjustment replaced with a Secondary Pupil Foundation Allocation benchmark
 - Increase to funding for digital tools (licenses)
 - New PLAR process

COVID-19 Budget Assumptions

- ▶ To support the continued safe operation of schools in 2021-22 the Ministry announced COVID-19 funding supports

	WECD Amount (\$)	2021-22 Budgeted Revenue (\$)
COVID-19 related GSN Funding		
Technology Resources	\$ 143,267	\$ 143,267
Mental Health Supports	127,859	127,859
TOTAL COVID-19 GSN FUNDING	\$ 271,126	\$ 271,126
COVID-19 related PPF Funding		
Additional staffing support	\$ 3,191,047	\$ 1,595,524
Additional school operations support	283,090	141,545
Transportation	585,800	292,900
Special Education support	191,852	95,926
Mental Health support	314,242	157,121
Re-engaging students & reading assessment support	203,722	203,722
TOTAL COVID-19 PPF FUNDING	\$ 4,769,753	\$ 2,486,738

Enrolment Highlights

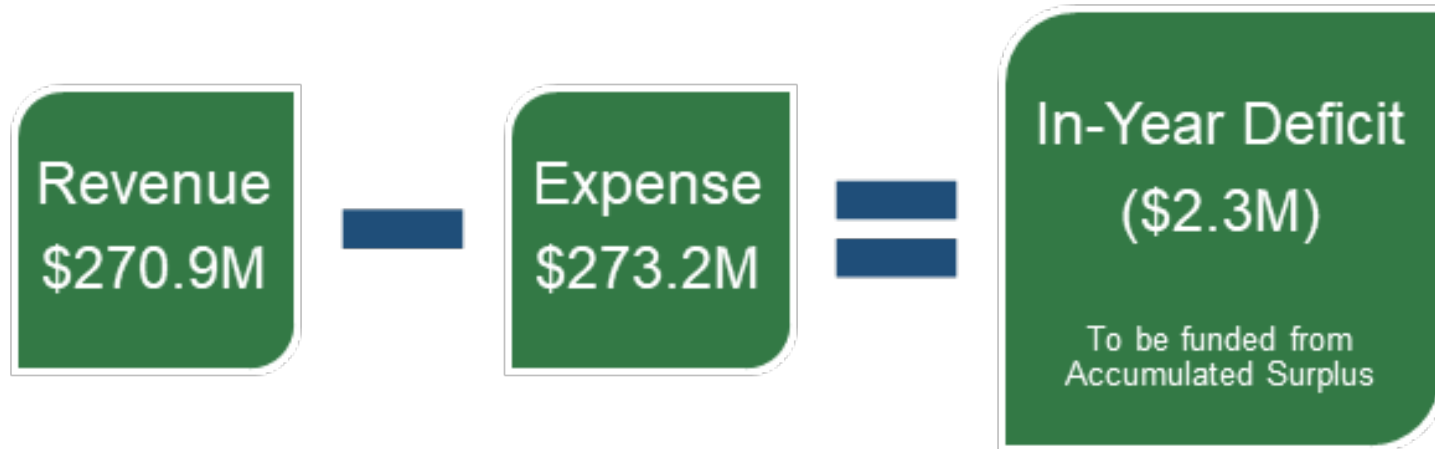
Full-Time Equivalent (FTE) Average Daily Enrolment (ADE)	2019-20 Financial Statements	2020-21 Budget Estimates	2021-22 Budget Estimates	Change (2020-21 Budget to 2021-22 Budget)	
				#	%
Elementary					
JK-K	2,459	2,334	2,403	69	3.0%
1-3	3,895	3,916	3,851	(65)	(1.7%)
4-8	7,082	6,950	6,896	(54)	(0.8%)
Total Elementary	13,436	13,200	13,150	(50)	(0.4%)
Secondary < 21					
Grade 9 to 12	7,086	7,000	7,000	-	0.0%
Total Secondary < 21	7,086	7,000	7,000	-	0.0%
TOTAL DAY SCHOOL	20,522	20,200	20,150	(50)	(0.2%)
Secondary > 21	219	180	212	32	17.8%
High Credit	4	9	9	(1)	(5.5%)
Visa (Tuition Paying)	140	75	85	10	13.3%
TOTAL BOARD	20,885	20,464	20,456	(9)	(0.0%)

Staffing Highlights

Full-Time Equivalent (FTE)	2019-20 Financial Statements	2020-21 Budget Estimates	2021-22 Budget Estimates	Change (2020-21 Budget to 2021-22 Budget)	
				#	%
Classroom					
Teachers	1,215	1,206	1,217	11	0.9%
Non-Teachers	650	654	658	4	0.6%
Total Classroom	1,864	1,860	1,875	15	0.8%
Non-Classroom					
Admin, Governance & Transportation*	52	51	51	-	0.0%
School Operations	172	175	174	(1)	(0.6%)
Total Non-Classroom	224	226	225	(1)	(0.4%)
TOTAL BOARD	2,088	2,087	2,100	14	0.7%

* Includes 9 Trustees + 2 Student Trustees

Budget Overview



- ▶ The planned in-year deficit is less than the allowable limit and therefore the Board is compliant and considered to have a balanced budget
- ▶ Budget contains provision for contingency = 0.5% of operating allocation or \$1.2M

Financial Summary

(\$Thousands)	2019-20 Financial Statements	2020-21 Budget Estimates	2021-22 Budget Estimates	Change (2020-21 Budget to 2021-22 Budget)	
				\$	%
Revenue					
Operating	232,270	239,686	241,452	1,767	0.7%
Capital	21,717	23,361	22,859	(503)	(2.2%)
Other	6,720	5,088	6,610	1,521	29.9%
TOTAL REVENUE	260,707	268,135	270,921	2,785	1.0%
Expenses					
Instruction	193,401	200,967	203,672	2,705	1.3%
Administration	6,842	7,085	7,047	(38)	(0.5%)
Transportation	8,883	9,302	9,726	424	4.6%
Pupil Accommodation & Other	46,433	50,158	49,971	(186)	(0.4%)
Provision for Contingency	-	2,339	2,804	465	19.9%
TOTAL EXPENSES	255,558	269,852	273,222	3,370	1.2%
In-Year Surplus/(Deficit)	5,149	(1,717)	(2,301)	(584)	-
Adjustment for exemptions	-	1,717	-	(1,717)	
Adjusted In-Year Surplus/(Deficit)	5,149	0	(2,301)	(2,301)	

includes \$1.2M contingency or 0.5% of 2021-22 operating revenue

Revenue Highlights

- ▶ Total estimated revenue for 2021-22 is \$270.9M
- ▶ Increase of \$2.8M from prior year budget

	Amount (\$M)
2020-21 Budget Estimates	268.13
New & increased funding investments	1.75
Net change in funding benchmarks	1.15
Increase in PPF revenue, offset by increase in expenses	1.59
Decrease in certain allocations	(0.27)
Decrease in grant revenue due to decrease in enrolment	(0.34)
Decreased grant revenue due to a net decrease in other enrolment (ESL)	(0.33)
Decrease in DCC revenue, offset by decrease in amortization expense	(0.08)
Increase in gross VISA tuition revenue	0.28
Other net revenue changes (i.e. mTCA allocation etc.)	(0.95)
2021-22 Budget Estimates	270.92

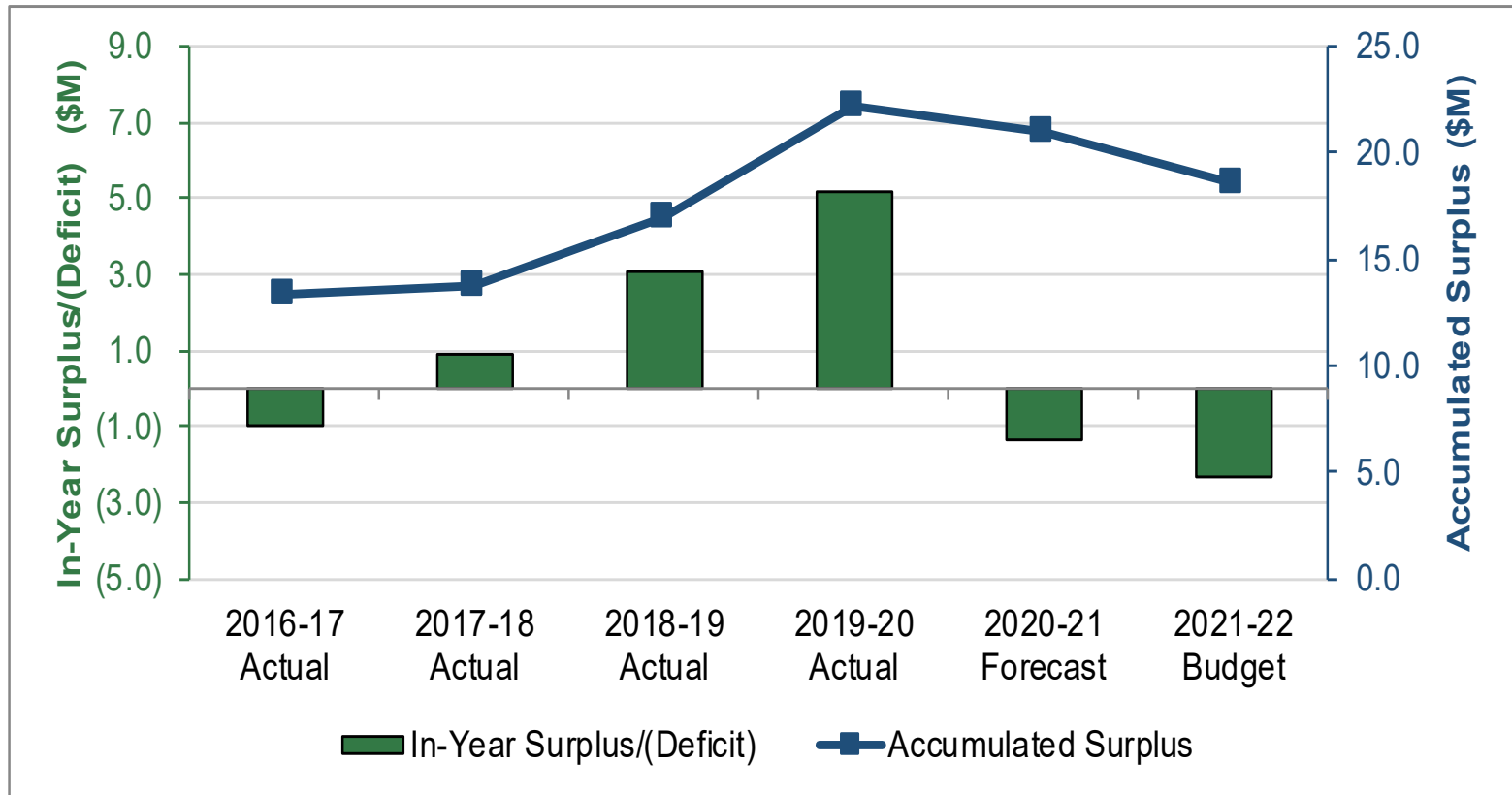
Expense Highlights

- ▶ Total estimated expenses for 2021-22 is \$273.2M
- ▶ Increase of \$3.3M over prior year budget

	Amount (\$M)
2020-21 Budget Estimates	269.85
Net negotiated increase in salaries, offset by increased benchmark funding	0.66
Increased staffing	1.19
PSAB benefit expense decrease, net	(0.55)
Expenditure additions	0.74
Expenditure reductions	(0.24)
Debenture interest decrease	(0.42)
Amortization expense decrease, offset by decrease in DCC revenue	(0.05)
Increase in PPF expenses, offset by increase in PPF revenue	1.59
Other net expenses	0.46
2021-22 Budget Estimates	273.22

Accumulated Surplus

- ▶ The 2021-22 budget reflects an in-year deficit of (\$2.3M), therefore resulting in a drawdown of accumulated surplus



Accumulated Surplus continued..

(\$Thousands)	2021-22 Budget	
Operating surplus	7,594	unrestricted
Amortization of Employee Future Benefit Expenses	3,347	restricted
School Renewal	172	restricted
Benefit Plan	996	restricted
Unfunded Post Age 65 Retirement Benefit Liability Phase-In (2012-13 to 2015-16)	5,145	restricted
Sinking fund interest	838	restricted
Committed Capital Projects	526	restricted
TOTAL	18,618	

- ▶ \$7.6M of the \$18.6M projected accumulated surplus is unrestricted for use in operations

Faith Centered Learning

- ▶ 2021-22 budget reflects commitment to our Catholic distinctiveness
- ▶ In 2021-22, \$1.0M unfunded specialized resources are allocated to assist classroom teachers and provide system-wide retreats and activities, which ensure the delivery of faith-oriented programming



International Education

- ▶ Closure of the Canadian borders has directly impacted the Board's ability to recruit and enroll students, reducing the number of students in the program considerably

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Enrolment					
Elementary	9	12	14	10	5
Secondary	111	135	126	65	80
Total Enrolment (FTE)	120	147	140	75	85
Revenues	1,430,644	1,572,890	1,840,574	855,475	1,160,250
Expenses	899,898	1,059,020	1,331,309	835,842	916,428
NET CONTRIBUTION	530,746	513,870	509,265	19,633	243,822

Special Education

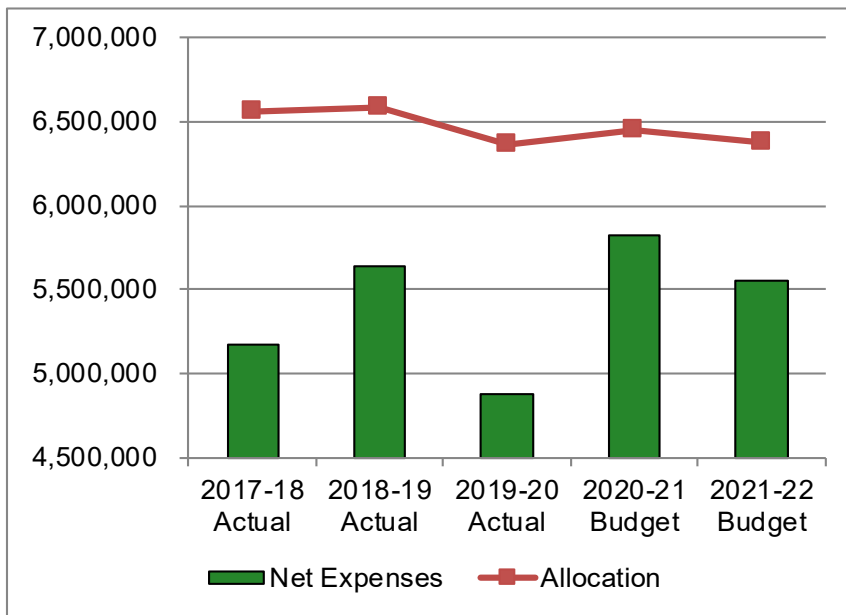
- ▶ Funding must be used solely for the purposes of supporting students with special needs

(\$Thousands)	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Funding	27,297	29,020	29,073	29,426	29,910
Net Expenses	31,474	32,270	32,042	33,193	33,385
In-Year Surplus/(Deficit)	(4,177)	(3,249)	(2,969)	(3,768)	(3,475)

- ▶ **2021-22 projected deficit = \$3.5M**
- ▶ Supported by funding redirected from other programs and services

Board Administration

- ▶ Board's net administration and governance expenses in a fiscal year cannot exceed the administration and governance grant



Board Admin Compliance

(\$Thousands)

**2021-22
Budget**

Net Expenses	5,548
Funding	6,553
SURPLUS	1,005

- ▶ 2021-22 Funding > Net Expenses by \$1.0M ∴ Compliant

Capital and Debt

- ▶ 2021-22 capital asset additions of \$50.2M

	Amount (\$)
Buildings	41,819,971
Land Improvements	6,846,649
Portable Structures	940,000
Equipment	480,000
Vehicles	90,000
Computer Hardware & Software	38,000
TOTAL	50,214,620

Summary

- ▶ The budget reflects a \$2.3M in-year deficit.
- ▶ The budget is compliant with Education Act and balanced with accumulated surplus.
- ▶ Budget approval date: June 15, 2021.
- ▶ Budget submission date to Ministry: June 30, 2021.

