



We're Putting Wellness First



We're Turning Innovation into Action



We're Committed to Collaboration

**Limestone District School Board Agenda
Committee of the Whole Board (Budget) Meeting
Wednesday, June 10, 2020
(meeting held virtually due to COVID-19)
Limestone Education Centre
220 Portsmouth Ave., Kingston, Ontario
4:30 p.m.**

Acknowledgement of Territory:

"The Limestone District School Board is situated on the traditional territories of the Anishinaabe and Haudenosaunee. We acknowledge their enduring presence on this land, as well as the presence of Métis, Inuit and other First Nations from across Turtle Island. We honour their cultures and celebrate their commitment to this land."

Approval of Agenda

Declaration of Conflict of Interest

Information Items:

1. Administrative Report -Preliminary 2020-2021 Operating Budget,
Myra Baumann, Manager, Financial Services

Other Business

Next Meeting Date:

Monday, June 15, 2020- Tentative (if required)

Adjournment



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Committee of the Whole Board (Budget) Meeting

ADMINISTRATIVE REPORT – PRELIMINARY 2020-2021 OPERATING BUDGET

JUNE 10, 2020

Purpose:

To provide Trustees with information on the 2020-2021 preliminary operating budget and an analysis of the 2020-2021 projected enrolment and 2020-2021 preliminary operating budget revenue

Background:

The Ministry has not yet released information on Grants for Student Needs (GSN) or Partnership and Priorities Fund (PPF).

Investment in System Priorities and Community Use of Schools Funding provided under CUPE collective agreement.

Support for Students Funds provided under ETFO, OSSTF and OSSTF-EW collective agreements.

The projected enrolment is presented alongside the 2019-2020 revised estimates and 2019-2020 estimates for comparison purposes.

The preliminary operating budget revenue excludes the GSN operating allocation, PPF funding, School Generated Funds at an estimated amount of \$5,800,000 and Charitable Trust donations at an estimated amount of \$149,000. These components as well as the capital revenue estimates will be incorporated later.

The 2020-2021 preliminary operating revenue is presented alongside the 2019-2020 revised estimates and 2019-2020 estimates for comparison purposes.

The Ministry provided information regarding the government's proposal for a secondary average class size of 23.

The Ministry sets funding consistent with the current labour framework meaning a 1% salary increase for all employee groups with the exception of the Director and Supervisory Officers and Employee Life Health Trust (ELHT) benefit increases ranging from 1% to 4%.

Observation/Analysis:

The projected enrolment of 19,258 ADE that the 2020-2021 preliminary operating revenue estimates will be calculated on is summarized below

- Elementary enrolment is projected at 13,392 ADE.
- Secondary enrolment is projected at 5,821 ADE.
- Secondary-high credit enrolment is projected at 45 ADE.

Adult education, continuing education, literacy and numeracy and summer school enrolment is projected at 425 ADE.

In the analysis below, the 2020-2021 preliminary operating revenue estimates is compared to the 2019-2020 revised estimates operating revenue.

Other Provincial Grants increased by \$345,745 or 11.82%.

- The Ministry has not yet released information on Priorities and Partnership Fund (PPF).
- No revenue assumptions have been made for PPF grants.
- Collective agreement system investments have been included.

Fees decreased by \$651,619 or 32.85%.

- 2020-2021 projections on tuition fee revenues for international students reflect a decrease due to lower enrolment expected as a result of COVID-19.
- 2020-2021 projections on tuition fee revenues for First Nations students reflect an increase due to higher enrolment.
- Community education and outreach fees decrease reflects the projection of no summer programs offered for international students.

Other Revenues decreased by \$911,201 or 18.94%.

- Lease revenue decrease reflects a projected decrease in rents.
- Cafeteria and beverage revenue decrease reflects a projected decrease in sales.
- Administrative cost recoveries decrease reflects a projected decrease in recoveries.
- Instructional cost recoveries decrease reflects a decrease in secondments.
- International students' other fees decrease reflects a decrease in the projection of homestay and other fees.

Budgeted FTE has been adjusted based on enrolment projections, collective agreements and Ministry projected secondary class size.

Elementary teacher FTE has increased by 11.0 FTE due to the projected enrolment increase and ETFO Support for Students Funding. Secondary teacher FTE has decreased by 9.7 FTE due to the projected enrolment decrease offset by OSSTF Support for Students Funding. Educational assistants FTE has increased by 13.0 FTE due to CUPE Investment in System Priorities Funding for Special Education. Library and Guidance has increased by 1.0 FTE library technician due to CUPE Investment in System Priorities Funding. Paraprofessionals FTE has increased by 1.0 FTE due to OSSTF-EW Support for Students Funding. Other non-operating has decreased by 1.8 FTE due to a reduction in secondments. Operations and maintenance FTE increase due to CUPE Investment in Systems Priorities Funding still to be finalized.

Recommendations:

That this report be received for information.

Report By:

Myra Baumann, Manager of Financial Services

Reviewed and Approved By:

Craig Young, Superintendent of Business Services
Debra Rantz, Director of Education

Attachments:

Projected Enrolment
Preliminary Operating Budget - Revenue

**Limestone District School Board
2020 - 2021
Projected Enrolment
Average Daily Enrolment (ADE)**

ADE Categories	2019-2020 Estimates	2019-2020 Revised Estimates	2020-2021 Estimates	Variance
Elementary				
Kindergarten	2,486	2,534	2,530	(4)
Grades 1 to 3	3,866	3,910	3,941	31
Grades 4 to 8	6,767	6,889	6,916	27
Other Fee Paying Students	15	9	5	(4)
Elementary Total	13,134	13,342	13,392	50
Secondary				
Grades 9 to 12	5,865	5,854	5,772	(82)
Other Fee Paying Students	103	101	49	(52)
High Credit	43	47	45	(2)
Students Over 21	225	244	245	1
Secondary Total	6,236	6,246	6,111	(135)
Continuing Education, Literacy and Numeracy and Summer School	165	180	180	-
ADE Total	19,535	19,768	19,683	(85)

Limestone District School Board
2020 - 2021
Preliminary Operating Budget - Revenue

Revenue Categories	2019-2020 Estimates	2019-2020 Revised Estimates	2020-2021 Estimates	Variance
Grants for Student Need (GSN) Operating Allocation				
Pupil Foundation	\$ 99,592,657	\$ 100,693,115	\$ -	
School Foundation	16,342,600	16,386,831	-	
Special Education	29,991,498	30,205,702	-	
Language	4,050,740	4,554,271	-	
Supported School	2,377,103	2,424,849	-	
Remote and Rural	212,235	214,517	-	
Rural and Northern Education	532,049	532,049	-	
Learning Opportunities:	4,297,478	4,646,976	-	
Continuing Education and Other Program	1,736,122	1,856,114	-	
Teacher Qualification and Experience	27,473,426	26,556,085	-	
New Teacher Induction Program	104,472	112,793	-	
ECE Qualification and Experience	1,255,983	1,217,783	-	
Transportation	17,004,297	16,657,589	-	
Administration and Governance	7,160,593	7,196,880	-	
School Operations	22,305,052	22,688,856	-	
Community Use of Schools	309,076	309,076	-	
Declining Enrolment Adjustment	382,454	-	-	
Indigenous Education	2,407,782	2,575,033	-	
Safe and Accepting Schools	377,833	381,406	-	
Grants for Student Need (GSN) Operating Allocation Total	237,913,450	239,209,925	-	-
Other Government Grants				
Literacy and Basic Skills - Training, AESD	330,386	330,386	330,386	-
Ont Youth Apprenticeship - Training, AESD	117,679	133,483	117,679	(15,804)
Adult ESL - Citizenship & Immigration	226,915	237,388	238,000	612
MOE-PPF-Current Year Funding (Appendix A)	-	1,883,198	-	(1,883,198)
MOE-PPF-Prior Year Carryforward	-	33,584	-	(33,584)
Other Supplemental Grants	65,000	307,581	65,000	(242,581)
Collective Agreements System Investments	-	-	2,520,300	2,520,300
Other Government Grants Total	739,980	2,925,620	3,271,365	345,745
Tuition Fees				
International Students	1,336,639	1,294,582	664,250	(630,332)
First Nations Students	98,439	11,721	46,884	35,163
Community Education & Outreach Fees	640,135	677,290	620,840	(56,450)
Tuition Fees Total	2,075,213	1,983,593	1,331,974	(651,619)
Other Revenues				
Term Lease Rentals to Agencies	268,501	268,501	261,002	(7,499)
Community Use	222,484	222,484	222,484	-
Cafeteria and Beverage	65,000	75,000	65,000	(10,000)
Interest	600,000	600,000	600,000	-
Administrative Cost Recoveries	209,000	226,000	219,000	(7,000)
Instructional Cost Recoveries	1,485,074	1,308,599	1,099,215	(209,384)
International Students Other Fees	936,661	982,118	304,800	(677,318)
Continuing Education Contracts	7,000	7,000	7,000	-
Funded From Retirement Benefits	205,011	1,121,983	1,121,983	-
Other Revenues Total	3,998,731	4,811,685	3,900,484	(911,201)
Operating Revenue Total (Excluding GSN Allocation)	6,813,924	9,720,898	8,503,823	(1,217,075)
Operating Revenue Total	\$ 244,727,374	\$ 248,930,823	\$ 8,503,823	\$ -

**Limestone District School Board
2020 - 2021
PPF Grant Announcements
Appendix A**

Description	2018-2019 Revised Estimates	2019-2020 Revised Estimates	2020-2021 Estimates
Specialist High Skills Major	\$ 339,640	\$ 339,640	\$ -
French as a Second Language Initiatives	118,384	114,992	-
Well-Being and Mental Health	64,999	32,353	-
Transition Support to Post Secondary Pathways			-
For Students With Development Disabilities	45,000	45,000	-
HPE Careers Implementation	-	29,099	-
Math Strategy	774,348	657,000	-
After School Skills Development Program	176,025	72,916	-
P&VP Remedy Agreement	129,968	-	-
Non-Union Remedy Agreement	76,934	-	-
Recreational Cannabis and Vaping	-	16,215	-
Critically Conscious Practitioner Inquiry	-	9,951	-
First Nations, Metis and Inuit Studies	-	26,700	-
Experiential Learning	133,270	139,654	-
Mental Health Workers in Secondary Schools	331,079	330,038	-
Legalization of Recreational Cannabis	21,400	-	-
Teacher Learning and Leadership Program	9,569	-	-
Identity Based Data Collection	28,210	-	-
SOAR-Children and Youth in Care	100,000	-	-
Community Use of Schools-Priority Schools	85,000	-	-
Community Use of Schools-Outreach Coordinator	53,500	-	-
Indigenous Support and Engagement Initiative	100,000	-	-
CUPE Apprenticeship and PD Training Fund	70,209	-	-
On-Line Incident Reporting	10,000	-	-
GAP Closing in Literacy Grades 7-12	27,300	-	-
Techno Math	22,243	-	-
Parents Reaching Out Grants	18,499	12,802	-
Ontario Focused Intervention Partnership	7,245	-	-
Board Leadership Development Strategy	35,122	-	-
Speak Up Projects	5,000	-	-
Transportation Supports for Children and Youth in Care	-	56,838	-
Total	\$ 2,782,944	\$ 1,883,198	\$ -