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**Limestone District School Board Agenda  
Committee of the Whole Board (Budget) Meeting  
Wednesday, April 22, 2020  
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. Budget Development Schedule, C. Young, Superintendent of Business (from March 4, 2020 Board Meeting – Revised for April 22, 2020) Report appended
2. 2020-2021 Budget Process Presentation, C. Young, Superintendent of Business
3. 2020-2021 Projected Enrolment and 10-Year Enrolment Trend – C. Young, Superintendent of Business/C. Downie, Planning Officer - Report appended.
4. Budget Request Submission Review

**Other Business**

**Next Meeting Dates:**

- Wednesday, May 13, 2020 at 4:30 p.m. (Grants for Student Needs (GSN) Overview/Preliminary Operating Revenue)
- Wednesday, June 10, 2020 at 4:30 p.m. (Preliminary Operating Expenditures/Preliminary Capital Revenue/Consolidated Budget)
- Monday June 15, 2020 at 4:30 p.m. (Tentative if Required)
- Wednesday, June 17, 2020 (Board Meeting)

**Adjournment**

Committee of the Whole - Budget Meetings

All meetings to be held in the Barry C. O'Connor Boardroom at  
220 Portsmouth Ave, Kingston, Ontario

Wednesday April 22, 2020 (4:30 pm) <i>Prior to SEAC</i>	Review of 2020-2021 Budget Overview, Enrolment Projections, Budget Request Submission Review
Wednesday May 13, 2020 (4:30 pm) <i>Prior to EPOC</i>	GSN Overview Preliminary Operating Revenue
Wednesday June 10, 2020 (4:30 pm)	Preliminary Operating Expenditures/Preliminary Capital Revenue/Expenditures/Consolidated Budget  Draft Budget Review
Monday June 15, 2020	<i>Date held if meeting required</i>

As per previous years, the budget development schedule will be provided to all committees of the Board, such that budget issues can be identified and discussed (where applicable).

In addition, the Superintendent of Business Services and/or the Manager of Financial Services will make themselves available to attend the April 22, 2020 Special Education Advisory Committee (SEAC) meeting to share details of the GSN.



# 2020-2021 Budget Overview

Committee of the Whole Board (Budget)  
April 22, 2020

SEE YOURSELF IN LIMESTONE.CA



# What is a budget?



Revenues

Expenditures

Strategic Priorities

Balanced



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# Budget Timeline

January	<ul style="list-style-type: none"><li>▪ School level verification</li><li>▪ Prepare documents/forms/spreadsheets</li></ul>
February	<ul style="list-style-type: none"><li>▪ Contact schools re enrolment</li></ul>
March	<ul style="list-style-type: none"><li>▪ Enrolment projections</li><li>▪ Department budget requests</li></ul>
April	<ul style="list-style-type: none"><li>▪ Staffing projections</li><li>▪ Joint Staffing Committee Review</li><li>▪ Ministry budget announcement(s)</li></ul>
May	<ul style="list-style-type: none"><li>▪ Review priorities</li><li>▪ Budget Committee reviews funding &amp; revenues</li></ul>
June	<ul style="list-style-type: none"><li>▪ Finalize priorities</li><li>▪ Budget Committee reviews draft budget</li><li>▪ Board approves final budget</li><li>▪ Submit final budget to Ministry</li></ul>

# Enrolment Projections – March



- **Elementary**
  - Rollover - grade-by-grade, school by school
  - Historical estimate of JK
  - Consultant review
  - Principal review & local knowledge
- **Secondary**
  - Student course registration data
  - Historical estimates
  - Consultant review
  - Principal review



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# Teaching Staff Projections - April



- **Elementary**
  - Class size regulations and collective agreement
  - Ministry direction/funding
  - Draft class organizations
  - Joint Staffing Committee
- **Secondary**
  - Class size regulations and collective agreement
  - Ministry direction/funding
  - Joint Staffing Committee



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# Teaching Staff Costs - April

- Teaching staff costs largest part of budget
- Collective agreements define salaries and increases
- Estimates based on average costs and Q & E grid
- Estimate retirements and new teachers – impact on average costs



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# Revenue – GSN and PPF

## April/May



- Grants for Student Needs
- EFIS schedules and GSN technical paper
- Detailed school, staffing, department, administration budgets
- Technical paper review
- Priorities and Partnership Fund (PPF)



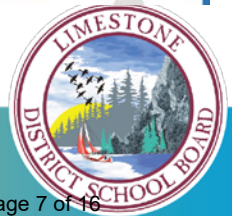
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# Expenses – April/May

- Estimate all expenses other than teaching staff
  - Custodial/maintenance/utilities
  - Special education/curriculum/ITS
  - Central administration/management
  - Departments
  - Schools
  - Transportation
- Review technical paper for details



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# Priorities – May

- Review all requests to align to board priorities
  - Technology
  - Special Education
  - Curriculum initiatives
  - School requests
  - Succession planning
  - Process improvement
  - Professional development
- Identify funds available



# Communication - Overview

- **Strategic plan**
  - Developed with wide stakeholder input
  - Reviewed and communicated regularly
  - Budget is aligned to strategic plan



# Communication - April/May/June



- Trustees (Budget Committee)
- Departments/Schools
- School Administrators
- Employee Groups



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# Governance – April/May/June



- Budget Committee – comprised of all Trustees
- Reviews
  - Funding (GSN/PPF)
  - Enrolment and staffing
  - Draft budget – capital and operating
- Recommends final budget



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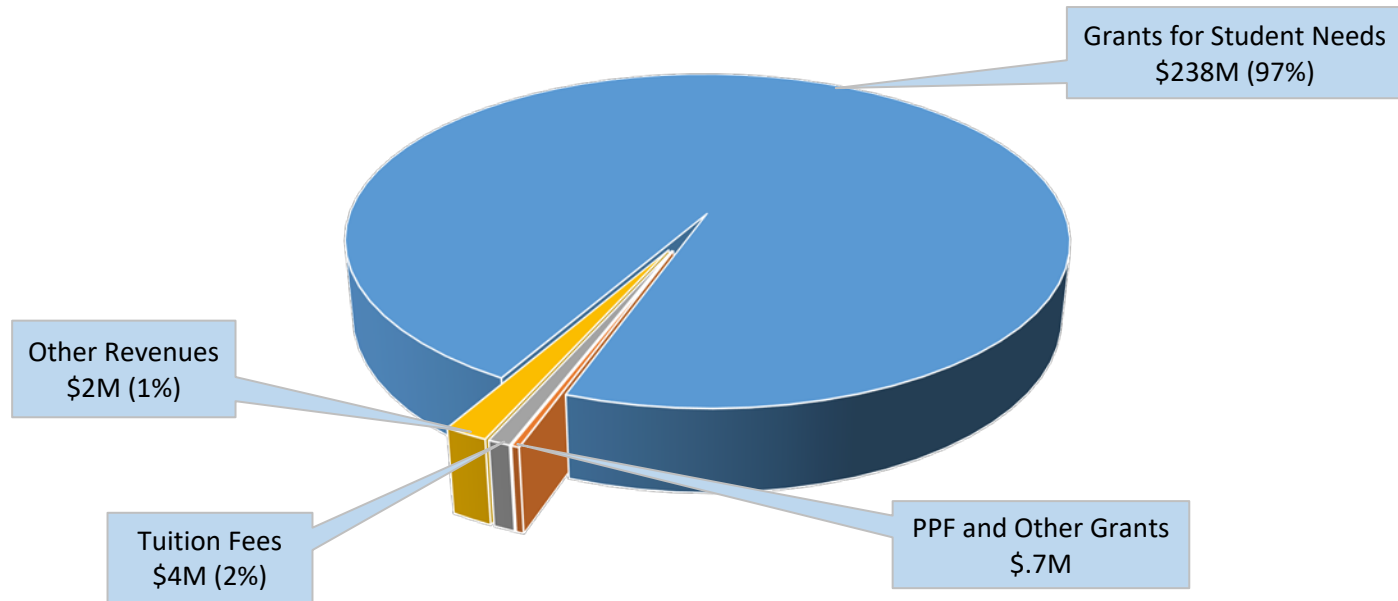
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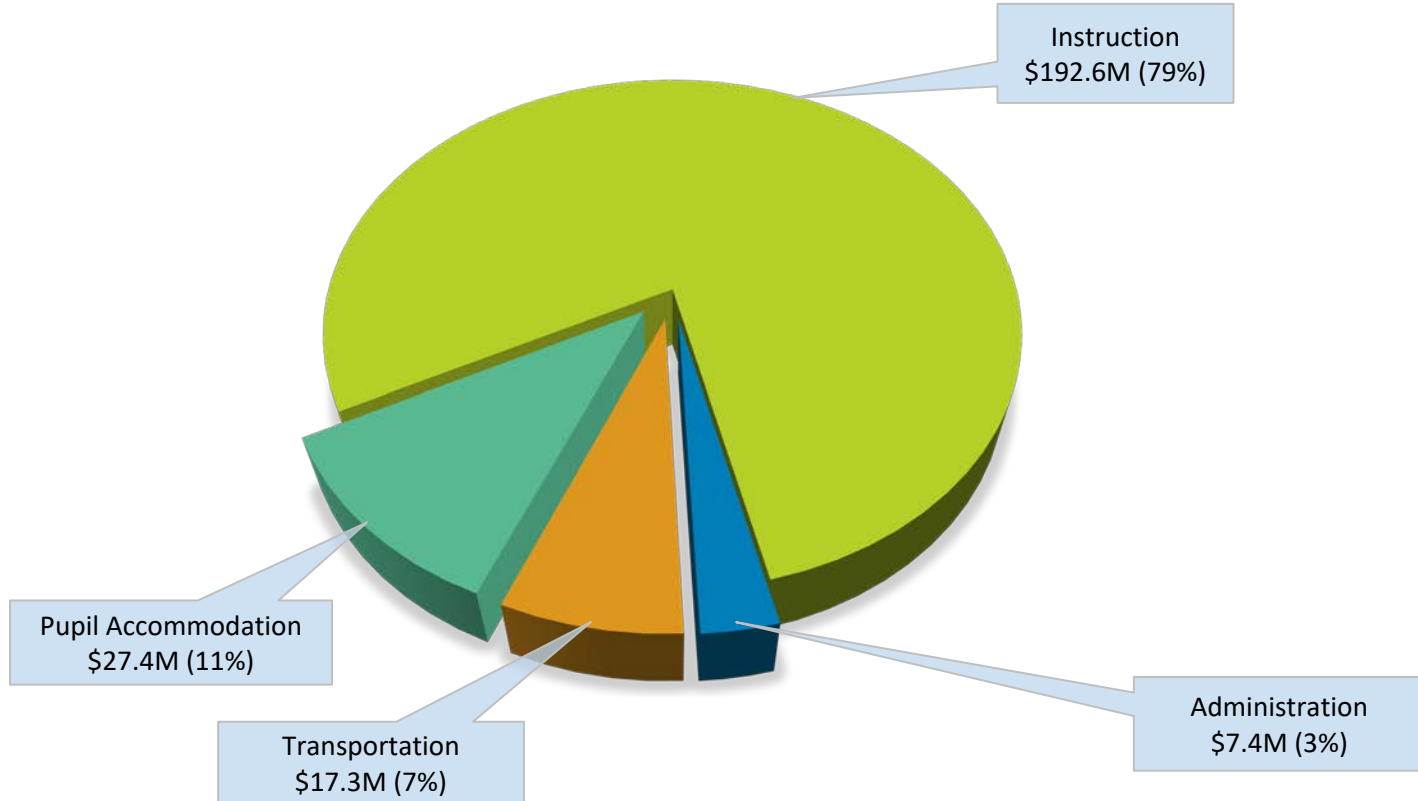
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## Operating Budget Revenues 2019-2020



## Operating Budget Expenditures 2019-2020







# Balanced Budget – June

- **Education Act – 232 Estimates**
  - (1) Every board, before the beginning of each fiscal year ... shall prepare and adopt estimates of its revenues and expenses for the fiscal year.
  - (3) A board shall not adopt estimates that indicate the board would have an in-year deficit for the fiscal year.
- **Estimates due to Ministry by June 30, 2020**



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# Questions



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## Budget Committee

### ADMINISTRATIVE REPORT

#### 2020-2021 PROJECTED ENROLMENT AND 10 YEAR ENROLMENT TREND

APRIL 22, 2020

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#### Purpose:

To provide 2020-2021 projected enrolment and 10-year enrolment trend data to Trustees as part of the 2020-2021 budget development process.

#### Background:

- Limestone DSB has experienced significant enrolment declines since the Board amalgamation in 1998.
- Enrolment in 2015-2016 was 19,412. Compared to the 2019-2020 Revised Estimates enrolment of 19,344 this is a decline of 68 students in the 5-year period.
- Enrolment for 2020-2021 is projected to be 19,255. This is a projected decline of 89 students from 2019-2020, as measured on an Average Daily Enrolment (ADE) basis.

#### Observation/Analysis:

- ADE is the basis for funding for most provincial grants through the Grants for Student Needs (GSN) model.
- ADE is the weighting of enrolment at the October 31st and March 31st count dates. For example, if an elementary school student is full-time at both count dates the student would be considered as 1.0 ADE.
- Attached to this report is an appendix highlighting the 2020-21 projected enrolment of 19,255 ADE for a decrease of 89 ADE from 2019-2020 Revised Estimates. A decline of 139 ADE is projected at the secondary level and an increase of 50 ADE is projected at the elementary level. These projections contain Other Pupils of the Board, which includes international students. For 2020-21, enrolment projections have been adjusted to reflect the impact of COVID-19 on international students.
- Over the next 5 years the current enrolment level of 19,344 (ADE) is forecasted to decline by about 82 (ADE) to 19,262 (ADE).

## Recommendation(s):

- That this report and appendix be shared with Trustees.

**Report By:** Craig Young, Superintendent of Business Services  
Charlyn Downie, Planning Officer

**Reviewed and Approved By:** Debra Rantz, Director of Education

**Limestone District School Board  
10 Year Enrolment Trend - Average Daily Enrolment**

Enrolment	JK ADE	K ADE	JK/K FDK	Grades 1-3	Grades 4-8	Grades 1-8	Elementary	Secondary	Total ADE
2015-2016 Actual	1,241	1,286	2,527	3,979	6,547	10,526	13,053	6,359	19,412
2016-2017 Actual	1,267	1,281	2,549	3,980	6,576	10,555	13,104	6,247	19,351
2017-2018 Actual	1,210	1,298	2,508	3,906	6,652	10,558	13,066	6,146	19,212
2018-2019 Actual	1,245	1,269	2,513	3,915	6,759	10,674	13,187	6,149	19,336
2019-2020 Revised Estimates	1,228	1,306	2,534	3,910	6,898	10,808	13,342	6,002	19,344
2020-2021 Projection	1,266	1,264	2,530	3,964	6,898	10,862	13,392	5,863	19,255
2021-2022 Projection	1,230	1,258	2,488	3,934	6,924	10,858	13,346	5,898	19,244
2022-2023 Projection	1,205	1,283	2,488	3,958	6,857	10,815	13,303	5,970	19,273
2023-2024 Projection	1,205	1,256	2,461	3,938	6,848	10,786	13,247	6,068	19,315
2024-2025 Projection	1,196	1,258	2,454	3,898	6,837	10,735	13,189	6,073	19,262

\* Note: ADE Enrolment includes other pupils of the Board, excludes pupils over 21 years of age

