

## BUDGET COMMITTEE MEETING MINUTES – APRIL 21, 2021

### PUBLIC MEETING

#### Roll call:

Trustees:	Staff:
J. Brown	K. Burra, Director of Education
G. Elliott	M. Babcock, Superintendent of Education
L. French	S. Gillam, Associate Superintendent, Safe and Caring Schools
T. Gingrich (Vice-Chair)	S. McWilliams, Superintendent of Education and Human Resources
B. Godkin	A. McDonnell, Associate Superintendent, Learning for All
R. Hutcheon	S. Sartor, Associate Superintendent, School Effectiveness and Assessment
K. McGregor	J. Silver, Superintendent of Education
J. Morning	S. Hedderson, Associate Superintendent of Education
S. Ruttan (Chair)	C. Young, Superintendent of Business Services
N. Quadir (Student Trustee)-regrets	C. Downie, Supervisor & Planning Officer
A. Putnam (Student Trustee)-regrets	M. Baumann, Manager of Financial Services
Q. Traviss (Student Trustee)-regrets	
	<b>Recorder:</b>
	D. Burns, Administrative Assistant

Chair Gingrich commenced the meeting at 4:30 p.m. and stated: “Good evening Trustees, senior staff, and the viewing public. Welcome to the Budget Committee meeting of the Board. Thank you for your patience as we transition to virtual meetings once again. Due to the stay-at-home order this meeting is only taking place virtually. This is truly a unique year with its additional challenges and opportunities. I am Tom Gingrich, Trustee for Kingscourt-Rideau & King’s Town, and Vice Chair of the Board”.

Chair Gingrich read the 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.”

### Adoption of Agenda

*MOVED BY: Trustee Elliott, that the agenda, as presented, be approved. Carried.*

### Declaration of Conflict of Interest

Trustee Elliott declared a conflict as his wife is an employee of the Board, and a member of ETFO. Trustee Godkin declared a conflict as his daughter is an occasional teacher with another public board.

### Budget Development Schedule

Superintendent Young presented the Budget Development Schedule, outlining future meetings:

Wednesday April 21, 2021 (4:30 pm) <i>Prior to SEAC</i> <b><i>(meeting held virtually)</i></b>	Review of 2021-2022 Budget Overview, Enrolment Projections, Budget Survey Review
Wednesday June 2, 2021 (4:30 pm) <i>Prior to EPOC</i>	GSN Overview Preliminary Operating Revenue
Wednesday June 9, 2021 (4:30 pm) <i>Prior to SEAC</i>	Preliminary Operating Expenditures/Preliminary Capital Revenue/Expenditures/Consolidated Budget  Draft Budget Review
Monday June 14, 2021	<i>Date held if meeting required</i>

### Budget Overview 2021-2022

Superintendent Young presented a budget overview for 2021-2022. He stated that the Grants for Student Needs (“GSN’s”) had not yet been received. A budget is made up of revenues, expenditures, strategic priorities and must be balanced.

### 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>

In March enrolment projections are reviewed. For elementary enrolment several factors are taken into account: rollover - grade-by-grade, school by school, historical estimates of junior kindergarten, consultant review and principal review and local knowledge. For secondary enrolment, factors taken into account include: student course registration data, historical estimates, consultant review and principal review.

Teaching staff projections are reviewed in April. Considerations includes class size regulations, collective agreements, ministry direction with regards to funding and joint staffing committee. This year school boards were to take into account that there will be no COVID funding for the coming year.

Teaching staff costs are by far the largest portion of the budget, mandated and directed by collective agreements. Estimates are based on average cost and the Q&E grid. We estimate retirements and new teachers and check the impact on our average costs.

In April and May the GSNs are reviewed, which are a large part of the revenues. Enrolment data goes into EFIS schedules. The GSN Technical Paper is reviewed completely, and identifying any changes. The Priorities and Partnership Fund (“PPF”) is additional funding that comes in which is prescriptive and received with the GSNs or later in fall.

All expenses are estimated, other than teaching staff such as: custodial/maintenance/utilities, special education/curriculum/ITS, central administration/management, departments, schools and transportation. We review the technical paper for detail.

All requests are reviewed, to make sure they align with Board priorities: Technology, Special Education, Curriculum initiatives, School requests, Succession planning, Process improvement, and Professional development. Then available funding is identified.

The budget must align with the Board’s Strategic Plan and is developed with wide stakeholder input. The budget is reviewed and communicated regularly. The budget is communicated to Trustees, Departments/Schools, School Administrators and Employee Groups.

Governance – the budget committee is comprised of all Trustees, and the committee reviews the funding from GSN’s and PPF’s, the budget committee makes a recommendation to Board to accept the final budget.

Operating Budget Revenues for 2020-2021: GSN’s \$247.3M, Other Revenues \$3.9M, PPF and other Grants \$1.6M and Tuition Fees \$1.3 M.

Operating Budget Expenditures 2020-2021: Instruction \$200.1M, Pupil Accommodation \$28.6M, Transportation \$17.9M and Administration \$7.5M.

The Education Act states that every board, before the beginning of each fiscal year, shall prepare and adopt estimates of its revenues and expenses for the fiscal year, and a board shall not adopt estimates that indicate the board would have an in-year deficit for the fiscal year. Budget estimates are due to the Ministry by June 30, 2021.

Chair Gingrich thanked Superintendent Young and asked Trustees for any comments or questions.

### **2021-2022 Projected Enrolment and 10-year enrolment trend**

Supervisor Downie presented the 2021-2022 projected enrolment and 10-year enrolment trend data to Trustees as part of the 2021-2022 budget development process.

Each year an enrolment projection report is created using historic data to establish trends such as participation rates and retention rates. These trend lines are updated every year with October 31<sup>st</sup> actual student counts. Analysis is done using the Ontario Birth Registration and Information from Canada Revenue Agency (“CRA”) showing student movement. This analysis comes together to form the short-term and long-term projections. Local input gathered from principals and staff is also factored in. Adjustments are made to the projections that reflect Average Daily Enrolment (ADE), and the weighting of enrolment between the two counts at the October 31<sup>st</sup> and March 31<sup>st</sup>.

ADE is the basis for funding for most provincial grants through the Grants for Student Needs (GSN) model.

Appendix A highlights the 2021-22 projected enrolment of 19,166 ADE for a decrease of 52 ADE from 2020-2021 Revised Estimates. A decline of 37 ADE is projected at the secondary level and a decline of 15 ADE is projected at the elementary level. These projections contain Other Pupils of the Board, which includes international students. Over the next 5 years the current enrolment level of 19,218 (ADE) is forecasted to decline by about 138 (ADE) to 19,080 (ADE).

Appendix B details school level enrolments as well as individual schools’ utilization determined using

the “On the Ground” (OTG) capacity. The Ministry calculation that dictates the student capacity at the school. OTG does not include portables. Schools showing over 100% manage their accommodations with portables.

Chair Gingrich thanked C. Downie for her presentation and called upon Trustees for comments or questions.

### **Budget Survey 2021-2022 Review**

Superintendent Young stated that the online survey was open from March 4 – 19, 2021. Six-hundred and forty-seven responses were received. The survey was advertised on LDSB webpage, Twitter, Facebook, Instagram and was emailed to family, staff, community and federation partners. Question No. 1 on the survey asked, “what is your involvement with the LDSB, please choose all that apply”, predominately those who responded were family members or caregivers. Question No. 2 asked, “do you have students in LDSB”, again predominately the family members or caregivers had students in the LDSB system. That is an accurate representation of those who have invested interest in LDSB. Question No. 3 required individuals to select the top five most important programming areas. From all the responses people placed Mental Health and Well-Being, Reading and Writing Skills, Arts/Music/Drama, Mathematics and Outdoor Education in the top five categories. Those results, were also broken out by student responses, and again Mental Health and Well-Being was number 1 on that list. That is not surprising that mental health and well-being is top of the list in this COVID year. Question No. 4 allowed respondents to give additional information in regard to the survey. The majority of people stressed the top categories as Mental Health and Well-Being, Reading and Writing Skills, Arts/Music/Drama, Mathematics and Outdoor Education. The Senior staff has reviewed the 647 responses. There were some underlying themes, as well, for example, Science was not on the survey, and a number of people brought that up. Superintendent Young confirmed that this will be on the survey next year. Financial Literacy and American Sign language were both noted to be areas of interest. A number of respondents had comments on focus and enrichment programs. A number of people said it was difficult to pick the top 5. This speaks to the Board’s struggle with limited finances, which is recognized. A number of respondents said thank you for putting the survey out and for listening. A number of people thanked LDSB for the great work they are doing. This was positive to hear.

Chair Gingrich thanked Superintendent Young and called upon Trustees for comments or questions.

### **Other Business**

None at this time.

### **Next Meetings**

Chair Gingrich noted the upcoming Budget Committee meetings on June 2, June 9 and June 14, 2021.

## Adjournment

*MOVED BY: Trustee McGregor, that the meeting be adjourned. Carried.*

Meeting adjourned at 5:19 pm.