



AGENDA – BUDGET COMMITTEE

Wednesday, June 8, 2022 – 4:30 PM

Limestone Education Centre

220 Portsmouth Avenue, Kingston, ON

LINK: <https://bit.ly/LDSBBudgetJune82022>

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.”

1. CALL TO ORDER

2. ADOPTION OF AGENDA

3. DECLARATION OF CONFLICT OF INTEREST

4. REPORTS FOR INFORMATION

4.1 2022-2023 Preliminary Operating Expenditures, C. Young, Superintendent of Business Services and P. Carson, Manager of Financial Services (Pages 3-12)

4.2 2022-2023 Preliminary Capital Budget -Revenues and Expenditures, C. Young, Superintendent of Business Services and P. Carson, Manager of Financial Services (Pages 13-16)

5. ACTION ITEMS

5.1 2022-2023 Consolidated Budget and Recommendation to the Board for Approval, C. Young, Superintendent of Business Services and P. Carson, Manager of Financial Services (Pages 17-23)

Limestone District School Board

Limestone District School Board is situated on traditional territories of the Anishinaabe & Haudenosaunee.

SEE YOURSELF IN LIMESTONE

6. OTHER BUSINESS

7. NEXT MEETING

TENTATIVE: Monday June 13, 2022, at 5:30 p.m.

8. ADJOURNMENT

ADMINISTRATIVE REPORT: PRELIMINARY 2022-2023 OPERATING BUDGET EXPENDITURES

COMMITTEE OF THE WHOLE BOARD (BUDGET) MEETING

June 8, 2022

Purpose

To provide Trustees with an analysis of the 2022-2023 Preliminary Operating Budget – Expenditures.

Background

The Ministry of Education allows school boards to incur an in-year deficit up to one percent of their 2022-2023 Grants for Student Needs (GSN) operating allocation with Minister's approval and the submission of a Board approved two year deficit elimination plan. This is consistent with the requirements set out in Ontario Regulation 280/19. The calculation excludes the effects of school generated funds, amortization of employee future benefits, and accrued interest on long-term debt.

The 2022-2023 Preliminary Operating Budget Expenditures (Expenditures Budget) exceeds the preliminary Operating Revenues by less than one percent of the 2022-2023 GSN operating allocation and aligns resources to support the strategic priorities as outlined in the Board Strategic Plan.

Continuing in 2022-2023, the Supports for Students Fund (SSF) provides flexible funding to support the learning needs of students, which may include special education, mental health and well-being, language instruction, Indigenous education, and STEM programming. In the CUPE agreement it is referred to as Investments in System Priorities (ISP). All funds are being used consistent with the central agreement obligations.

The temporary COVID-19 funding supports that we had received in 2020-2021 and 2021-2022 has been removed from our funding. For 2022-2023, the Ministry provided COVID-19 Learning Recovery Fund which provides temporary funding for staffing supports.

Current Status

The 2022-2023 Preliminary Operating Budget Expenditures (Expenditures Budget) is not presented on a full Public Sector Accounting Board (PSAB) basis. The presentation of expenses on a full PSAB basis, including School Generated Funds, Charitable donations, and capital expenditures will be incorporated later.

In the analysis below, the Expenditures Budget is compared to the 2021-2022 revised estimates.

Classroom teachers have increased \$3,160,056 or 2.37%.

- The increase is due to an overall increase of 4.3 FTE as a result of increased secondary enrolment, Priorities and Partnership Fund (PPF) funding, labour framework provisions, qualification and experience changes, and statutory and ELHT premium adjustments, offset by COVID-19 funding changes.

Supply staff has increased \$6,080 or .08%.

- The increase is due to labour framework provisions and statutory premium adjustments offset by a decrease due to absence trending and usage patterns.

Educational assistants have decreased \$366,063 or 2.15%.

- The decrease is due to a reduction in Priorities and Partnership Fund (PPF) funding and reduced casual supports, offset by an increase of 5.0 FTE, labour framework provisions, and statutory and ELHT premium adjustments.

Early childhood educators have decreased \$88,883 or 1.81%.

- The decrease is due to a reduction of 4.0 FTE due to declining enrolment offset by labour framework provisions, qualification, and experience changes, and statutory and ELHT premium adjustments.

Textbooks and supplies have decreased 254,323 or 4.40%.

- The decrease is due to the removal of a one-time surplus funding of musical instruments in 2021-2022, offset by an increase of Priorities and Partnership Fund (PPF) funding expenditures.

Computers have decreased \$403,758 or 8.84%.

- The decrease is due to a reduction in Priorities and Partnership Fund (PPF) funding offset by new funding for broadband network operations to support access to quality online learning opportunities for all students.

Professionals, paraprofessionals, and technicians have decreased \$197,186 or 2.04%.

- The decrease is due to a reduction of 8.6 FTE as a result of COVID-19 funding changes offset by labour framework provisions, and statutory and ELHT premium adjustments.

Library and Guidance have increased \$67,837 or 2.29%.

- The increase is due to an increase in secondary enrolment, labour framework provisions, and statutory and ELHT premium adjustments.

Staff development has decreased \$143,336 or 11.78%.

- The decrease is due to the reduction of COVID-19 and PPF funded expenditures.

Department heads have decreased \$9,539 or 2.99%.

Principals and Vice Principals have increased \$69,911 or 0.61%.

- The increase is due to experience changes, labour framework provisions, and statutory and ELHT premium adjustments.

School office has increased \$115,680 or 1.73%.

- The increase is due to the VoIP retrofit, labour framework provisions, and statutory and ELHT premium adjustments.

Co-ordinators and program teacher support has decreased \$149,677 or 3.91%.

- The decrease is due to a reduction in casual support offset by an increase of 0.5 FTE, labour framework provisions, and statutory and ELHT premium adjustments.

Continuing education has increased \$570,737 or 32.66%.

- The increase is due a new PSW program, increased enrolment, labour framework provisions, and statutory and ELHT premium adjustments.

Trustees have increased \$16,647 or 10.66%.

- The increase is due to the addition of 1.0 FTE Indigenous Trustee.

Director and supervisory officers have decreased \$11,596 or 1.37%.

- The decrease is due to a reduction in staff development and mileage.

Board administration has decreased \$14,410 or 0.20%.

- The decrease is due to the reduction of PPF funded expenditures offset by labour framework provisions, and statutory and ELHT premium adjustments.

Transportation has increased \$1,430,464 or 7.89%.

- The increase is due to increases in fuel and bus operator contract rates.

School operations and maintenance have decreased \$475,518 or 1.70%

- The decrease is due to a reduction of 7.5 FTE due to a reduction in PPF Funding offset by increased utilities costs, labour framework provisions and statutory and ELHT premium adjustments.

Other Non-Operating has decreased \$5,849,027 or 76.65%

- The decrease is due to the elimination of the one-time allocation of MGSC In-kind which was the recording of the costs of the personal support equipment (PPE) supplied by the Ministry of Education, offset by 1.0 FTE increase in seconded positions, labour framework provisions, and statutory and ELHT premium adjustments.

The 2022-2023 Preliminary Operating Budget Expenditures are \$270,898,092 which is a decrease of \$2,525,804 or .92%.

The 2022-2023 Preliminary Operating expenditures of \$270,898,092 exceed the 2022-2023 Preliminary Operating revenues of \$268,843,493 by \$2,054,599.

The Ministry requires school boards to submit budgets prepared on a full PSAB basis. The presentation of expenses on a full PSAB basis, including School Generated Funds, Charitable Trust donations and capital revenues and expenditures will be available later.

Recommendations

That this report be received for information purposes.

Prepared by: Paula Carson, Manager of Financial Services

Reviewed by: Craig Young, Superintendent of Business Services
Krishna Burra, Director of Education

Attachment(s): Preliminary Operating Budget – Expenditures
Appendix A: Indigenous Education
Appendix B: Equity & Inclusion
Appendix C: Special Education
Appendix D: Accumulated Surplus

**Limestone District School Board
2022 - 2023
Preliminary Operating Budget - Expenditures**

Expenditure Categories	2021-2022 Estimates	2021-2022 Revised Estimates	2022-2023 Estimates
Instruction			
Classroom Teachers	\$ 132,864,648	\$ 133,611,150	\$ 136,771,206
Supply Staff	7,461,881	7,739,647	7,745,727
Teacher Assistants	16,556,307	17,034,337	16,668,274
Early Childhood Educator	4,651,828	4,916,610	4,827,727
Textbooks and Supplies	4,775,922	5,779,933	5,525,610
Computers	2,596,249	4,568,850	4,165,092
Professionals/Paraprofessionals	9,030,246	9,660,516	9,463,430
Library and Guidance	3,084,059	2,968,199	3,036,036
Staff Development	1,104,235	1,217,075	1,073,739
Department Heads	316,394	319,563	310,024
Principals and VPs	11,280,340	11,512,668	11,582,579
School Office	6,631,325	6,695,738	6,811,418
Coordinators and Program Teacher Support	3,774,986	3,831,264	3,681,587
Continuing Education	1,446,377	1,747,505	2,318,242
Instruction Total	205,574,797	211,603,055	213,980,691
Administration and Governance			
Trustees	156,096	156,096	172,743
Directors and Supervisory Officers	886,125	844,295	832,699
Board Administration	6,796,957	7,051,582	7,037,172
Administration and Governance Total	7,839,178	8,051,973	8,042,614
Transportation			
Transportation	17,631,433	18,119,955	19,550,419
Transportation Total	17,631,433	18,119,955	19,550,419
Pupil Accommodation			
School Operations and Maintenance	28,017,902	28,018,393	27,542,875
Pupil Accommodation Total	28,017,902	28,018,393	27,542,875
Other			
Other Non-Operating Expenses	1,583,523	7,630,520	1,781,493
Other Total	1,583,523	7,630,520	1,781,493
Operating Expenditures Total	\$ 260,646,833	273,423,896	\$ 270,898,092

**Limestone District School Board
2022 - 2023
Indigenous Education
Appendix A**

Description	2021-2022 Estimates	2021-2022 Revised Estimates	2022-2023 Estimates
Revenue			
Per Pupil Amount	\$ (656,117)	\$ (648,996)	\$ (654,057)
Expenses			
Student Support Counsellor-focused on indigenous students	80,405	81,037	81,037
River Program Teacher-indigenous secondary school program	80,388	80,537	88,670
Teacher-indigenous student success and re-engagement	81,204	84,629	89,421
EA's-supporting indigenous education in some schools	141,194	141,919	143,828
Tutors-focused on indigenous students	36,000	36,000	36,000
Professional Learning	25,000	25,000	25,000
Resources, knowledge keepers, activities to support indigenous students	46,025	54,268	46,262
Board Action Plan	165,901	145,606	143,839
Total Expenses	<u>\$ 656,117</u>	<u>\$ 648,996</u>	<u>\$ 654,057</u>
Revenue			
First Nations, Metis, and Inuit Studies	\$ (2,058,394)	\$ (2,058,394)	\$ (2,098,951)
Expenses			
Classroom Teachers-FNMI studies course at secondary	1,565,890	1,577,213	1,554,453
Teacher-indigenous student success and re-engagement	207,856	188,733	188,955
Professional Learning-teachers, support for FNMI studies courses, knowledge keepers, resources to support courses	70,000	86,767	30,000
Special Education EA Support	214,648	205,681	325,543
Total Expenses	<u>\$ 2,058,394</u>	<u>\$ 2,058,394</u>	<u>\$ 2,098,951</u>

Limestone District School Board
2022 - 2023
Equity and Inclusion
Appendix B

Description	2021-2022 Estimates	2021-2022 Revised Estimates	2022-2023 Estimates
Expenses			
Human Rights Officer	\$ 123,396	\$ 152,028	\$ 155,419
Program Teacher Supports	120,590	181,102	244,016
School Climate Equity Focused	27,000	27,000	27,000
Resources and professional development	<u>52,000</u>	<u>52,000</u>	<u>52,000</u>
Total Expenses	<u>\$ 322,986</u>	<u>\$ 412,130</u>	<u>\$ 478,435</u>

**Limestone District School Board
2022 - 2023
Special Education and Mental Health
Appendix C**

Description	2021-2022 Estimates	2021-2022 Revised Estimates	2022-2023 Estimates
Revenue			
Special Education	\$ (29,913,371)	\$ (30,295,282)	\$ (30,843,928)
Special Education Equipment	(929,205)	(929,419)	(932,775)
ABA Training	(57,656)	(58,782)	(58,771)
After-School Skills Development (ASSD)	(73,224)	(73,689)	(74,326)
Special Education COVID	(94,504)	(189,008)	-
Mental Health Workers	(346,725)	(346,725)	(348,992)
Supporting Student Mental Health	(126,366)	(126,366)	(431,214)
Mental Health COVID	(155,658)	(311,315)	-
Total Revenue	<u>\$ (31,696,709)</u>	<u>\$ (32,330,586)</u>	<u>\$ (32,690,006)</u>
Expenses			
Special Education	\$ 34,613,549	\$ 34,662,016	\$ 35,349,255
Special Education Equipment	926,205	929,419	932,775
ABA Training	57,656	58,782	58,771
After-School Skills Development (ASSD)	73,224	73,689	74,326
Special Education COVID	94,504	189,008	-
Mental Health Workers	346,725	346,725	348,992
Supporting Student Mental Health	126,366	126,366	431,214
Mental Health COVID	155,658	311,315	-
Total Expenses	<u>\$ 36,393,887</u>	<u>\$ 36,697,320</u>	<u>\$ 37,195,333</u>
Expenses Exceeding Revenue	<u>\$ 4,697,178</u>	<u>\$ 4,366,734</u>	<u>\$ 4,505,327</u>
Pupil Foundation Funded Expenses	255,434	255,434	257,589
Rural & Northern Education Funded Expenses	567,861	573,230	590,397
Learning Opportunities Grant Funded Expenses	827,187	836,742	858,975
Managing Information for Student Achievement (MISA) Funded Expenses	34,135	36,781	36,781
Support for Students Fund Funded Expenses	174,327	169,946	125,284
Program Leadership Funded Expenses	137,347	136,947	138,662
Education Worker Protection Fund	453,002	466,463	-
COVID-19 Learning Recovery Fund	-	-	805,620
CUPE Investment in System Priorities Funded Expenses	758,837	758,837	510,950
Total Other Special Education and Mental Health Supports	<u>3,208,130</u>	<u>3,234,380</u>	<u>3,324,258</u>
Total Expenses Exceeding Special Education and Mental Health Allocations	<u>\$ 7,905,308</u>	<u>\$ 7,601,114</u>	<u>\$ 7,829,585</u>

**Limestone District School Board
2021 - 2022
Programs Supported by Accumulated Surplus
Appendix D**

Description	2021-2022 Estimates	2021-2022 Revised Estimates	2022-2023 Estimates
Expenses			
Differentiated On-Line and In-Person Learning-1.44 FTE secondary teacher	\$ 166,398	\$ 158,367	\$ -
Human Rights Officer-1.0 FTE	123,396	152,028	155,419
Secondary Equity and Inclusion-1.0 FTE	241,116	60,370	121,973
VOIP Retrofit	200,000	200,000	250,000
Aspen Training	65,000	65,000	-
Additional IT Devices & Technology	200,000	700,000	750,000
Secondary Music Instruments, Arts Programs and Artist In Residence	-	500,000	-
Support for transportation deficit	-	-	777,207
	<u> </u>	<u> </u>	<u> </u>
Total Expenses	\$ 995,910	\$ 1,835,765	\$ 2,054,599
	<u> </u>	<u> </u>	<u> </u>

ADMINISTRATIVE REPORT: 2022-2023 PRELIMINARY CAPITAL BUDGET – REVENUES AND EXPENDITURES

COMMITTEE OF THE WHOLE BOARD (BUDGET) MEETING

June 8, 2022

Purpose

To provide Trustees with an analysis of the 2022-2023 Preliminary Capital Budget – Revenues and Expenditures.

Background

The 2022-2023 Preliminary Capital Budget – Revenues and Expenditures is being presented on a modified cash basis.

Current Status

In the analysis below, the 2022-2023 Preliminary Capital Budget – Capital Revenues of \$24,286,134 are balanced to the Capital Expenditures of \$24,286,134.

Ministry Programs – School Renewal

- For 2022-2023, the School Renewal allocation is \$4,245,163, an increase of \$65,868 as compared to the 2021-2022 Revised Estimates amount of \$4,179,295.

Ministry Programs – School Condition Improvement

- For 2022-2023, the School Condition Improvement allocation is \$16,751,791, an increase of \$385,280 over the 2021-2022 Revised Estimates amount of \$16,366,511.

School Generated Funds - Playground Structures

- Similar to previous years an estimate of school fundraising efforts to support playground play structure projects has been included.

Ministry Financing – Interest on Short-Term and Long-Term Debt.

- Debt charges permanently financed of \$457,419 represents the 55 School Board Trust debt (pre amalgamation liabilities not permanently financed until 2033).
- Capital debt support interest of \$2,540,687 includes nine OFA long-term financings, all for 25 years.
- Short-term interest supported by the Ministry is estimated to be \$261,074 for 2022-2023.

The Ministry requires school boards to submit budgets prepared on a full Public Sector Accounting Board (PSAB) basis, including School Generated Funds, Charitable Trust donations, and capital expenditures.

Recommendations

That this report be received for information purposes.

Prepared by: Paula Carson, Manager of Financial Services

Reviewed by: Craig Young, Superintendent of Business Services
Krishna Burra, Director of Education

Attachment(s): Preliminary Capital Budget – Revenue & Expenditures

Limestone District School Board
2022-2023
Preliminary Capital Budget - Revenue

Revenue Categories	2022-2023 Estimates
Ministry Funded Projects	
School Renewal	\$ 4,245,163
School Condition Improvement	16,751,791
Ministry Funded Projects Total	20,996,954
School Generated Funds - Playground Structures	30,000
Ministry Financing	
Interest on Long Term Debt	2,998,106
Short Term Interest	261,074
Ministry Financing Total	3,259,180
Capital Revenue Total	\$ 24,286,134

**Limestone District School Board
2022 - 2023
Preliminary Capital Budget - Expenditures**

Expenditure Categories	2022-2023 Estimates
Ministry Programs	
School Renewal	
Various Schools Interior/Small Capital	\$ 1,068,283
Various Schools Site Improvements	3,176,880
School Renewal Total	4,245,163
School Condition Improvement	
Various Schools Building Envelope	8,710,932
Various Schools Heating and Mechanical	4,858,019
Various Schools Electrical	3,182,840
School Condition Improvement Total	16,751,791
Ministry Programs Total	20,996,954
School Generated Funds - Playground Structures	30,000
Ministry Financing	
Interest on Long Term Debt	2,998,106
Short Term Interest	261,074
Ministry Financing Total	3,259,180
Capital Expenditures Total	\$ 24,286,134

ADMINISTRATIVE REPORT: 2022-2023 BUDGET AND RECOMMENDATION FOR APPROVAL

COMMITTEE OF THE WHOLE BOARD (BUDGET) MEETING

June 8, 2022

Purpose

To provide Trustees with the 2022-2023 Budget prepared on a Public Sector Accounting Board (PSAB) basis, together with a Compliance Report.

Background

The 2022-2023 Preliminary Operating Budget Revenue totaling \$268,853,876 was presented at the June 1, 2022, Committee of the Whole (Budget) meeting.

The 2022-2023 Preliminary Operating Budget Expenditures totalling \$270,898,092 was presented at the June 8, 2022, Committee of the Whole (Budget) meeting.

The 2022-2023 Preliminary Capital Budget Revenues and Expenditures, each totalling \$24,286,134 was presented at the June 8, 2022, Committee of the Whole (Budget) meeting.

Current Status

Consolidated PSAB Budget

School boards are required to report budgets in accordance with PSAB standards.

The consolidated budget is prepared in accordance with PSAB and combines the operating and capital budgets and identifies the treatment/recognition of capital transactions, as well as school-generated funds, amortization of tangible capital assets and employee future benefits and accrued interest on long-term debt.

The presentation of the 2022-2023 Consolidated PSAB Budget document has been designed in a

worksheet-type format to highlight the following adjustments when determining the in-year surplus (deficit) position.

- \$1,101,000 has been transferred from operating revenue to deferred capital contributions related to tangible capital assets for minor capital additions, related to furniture and equipment, vehicles, computer hardware and software tangible capital assets. A similar adjustment has occurred under the expenses.
- \$21,288,028 has been transferred from capital revenue to deferred capital contributions, related to major capital additions. A similar adjustment has occurred under the expenses.
- Amortization expense has been added for \$16,447,983 with an offsetting amortization of deferred revenue of \$16,268,445. The difference of \$179,538 represents funding of \$112,707 coming from committed capital surplus, and \$66,831 offset against operating budget revenue.
- \$3,600,000 has been added to both revenue and expense for school-generated funds.
- \$132,800 has been added to both revenue and expense for Charitable Fund.
- Amortization of employee future benefits of \$1,111,600 and accrued interest of \$38,749 have been excluded.
- \$1,111,600 of the amortization of employee future benefits is funded from retirement benefits accumulated surplus.
- The 2022-2023 Budget contains total revenues of \$289,630,244 and total expenses of \$291,825,632 prepared in accordance with PSAB standards.

Compliance Report

The Ministry of Education allows school boards to incur an in-year deficit up to one per cent of their 2022-2023 Grants for Student Needs (GSN) operating allocation with minister's approval. As a result, a school board may incur an in-year deficit up to the lower of one percent of the school board's GSN operating allocation or the accumulated surplus for the preceding school year, consistent with the requirements set out in Ontario Regulation 280/19. The calculation excludes the effects of school generated funds, amortization of employee future benefits, and accrued interest on long-term debt.

This calculation presented in the Compliance Report demonstrates that total expenses do not exceed the total revenues by more than 1% of the GSN operating allocation. As a result, the 2022-2023

Budget deficit is compliant with the Ministry in-year deficit calculation.

Recommendations

The 2022-2023 Budget supports the strategic direction of the Board, as outlined in the Board Strategic Plan, and is compliant with the Ministry of Education requirements, therefore it is recommended:

That upon Ministry approval, the Board approve the 2022-2023 Budget prepared on a PSAB basis with total revenues of \$289,630,244 and total expenditures of \$291,825,632.

Prepared by: Paula Carson, Manager of Financial Services

Reviewed by: Craig Young, Superintendent of Business Services
Krishna Burra, Director of Education

Attachment(s): 2022-23 Consolidated PSAB Budget and Compliance Report

**Limestone District School Board
2022-2023 Consolidated PSAB Budget**

	2022-2023 Estimates
Revenue	
Operating	\$ 268,843,493
Capital	24,286,134
Transfer (to) Deferred Capital Contributions - Related to Tangible Capital Assets	
Operating Minor Capital Additions	(1,101,000)
Capital Major and Minor Capital Additions	(21,288,028)
Transfers From Deferred Capital Contributions	16,268,445
School Generated Funds	3,600,000
Charitable Trust Revenues	132,800
Amortization of Employee Future Benefits	(1,111,600)
Total Revenue - Consolidated PSAB Budget	289,630,244
Expenses	
Operating	270,898,092
Capital	24,286,134
Non-Expenditure Items-Related to Tangible Capital Assets	
Operating Minor Capital Additions	(1,101,000)
Capital Major and Minor Capital Additions	(21,288,028)
Amortization	16,447,983
School Generated Funds	3,600,000
Charitable Trust Revenues	132,800
Amortization of Employee Future Benefits	(1,111,600)
Debt Support Payments - Accrued Interest	(38,749)
Total Expenses - Consolidated PSAB Budget	291,825,632
Consolidated PSAB Budget Surplus (Deficit)	\$ (2,195,388)

Note(s)

The Operating and Capital Budgets have been presented on a modified cash basis. Ontario School Boards are required to report budgets in accordance with Public Sector Accounting Board (PSAB) standards. The consolidated PSAB Budget presents the operating and capital budget on a PSAB basis, including the recognition of capital grant revenue and amortization related to tangible capital assets.

PSAB also requires that all organizational revenue and expenses be reflected in the Consolidated Budget, as a result School Generated Funds and Charitable Fund revenues and expenses are included.

Amortization of employee future benefits is calculated based upon most recent actuarial valuations of benefit obligations, such as retirement and sick leave accumulation for certain groups of employees.

**Limestone District School Board
Compliance Report**

**2022-2023
Estimates**

Revenue

Total Revenue - Consolidated PSAB Budget	\$	289,630,244
Excluded Items		
School Generated Funds		(3,600,000)

Total Revenue For Compliance Purposes		286,030,244
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Expenses

Total Expenses - Consolidated PSAB Budget		291,825,632
Excluded Items		
School Generated Funds		(3,600,000)
Amortization of Employee Future Benefits		1,111,600
Debt Support Payments - Accrued Interest		38,749
Amortization of Employee Future Benefits Funded From Retirement Benefits (Accumulated Surplus)		(1,111,600)
Amortization Funded From Committed Capital (Accumulated Surplus)		(139,332)

Total Expenses For Compliance Purposes		288,125,049
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Surplus (Deficit) For Compliance Purposes	\$	(2,094,805)
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Budget (Deficit) Less Than 1% of Grants For Student Needs (GSN) Operating Allocation

Compliant

Note(s)

The Ministry of Education allows school boards to incur an in-year deficit up to one percent of their 2022-2023 Grants for Student Needs (GSN) operating allocation with Minister's approval and the submission of a Board approved two year deficit elimination plan. This is consistent with the requirements set out in Ontario Regulation 280/19. The calculation excludes the effects of school generated funds, amortization of employee future benefits, and accrued interest on long-term debt.

**Limestone District School Board
2022 - 2023
Preliminary Operating Budget - Revenue**

Revenue Categories	2021-2022 Estimates	2021-2022 Revised Estimates	2022-2023 Estimates
Grants for Student Need (GSN) Operating Allocation			
Pupil Foundation	\$ 107,766,247	\$ 110,240,622	\$ 111,329,668
School Foundation	16,737,846	16,872,387	17,005,475
Special Education	30,973,456	31,357,172	31,909,800
Language	4,583,666	4,605,575	4,969,435
Supported School	2,337,758	2,382,001	2,430,340
Remote and Rural	249,877	253,885	257,909
Rural and Northern Education	522,483	522,483	531,810
Learning Opportunities	5,056,721	5,007,147	4,971,204
Continuing Education and Other Program	1,424,998	1,451,647	1,501,883
Cost Adjustment and Teacher Qualification	23,100,512	21,679,132	23,109,892
New Teacher Induction Program	120,074	125,367	179,479
ECE Qualification and Experience	1,350,344	1,364,674	1,400,274
Transportation	16,670,404	17,098,893	17,878,173
Administration and Governance	6,285,093	6,353,814	6,572,672
School Operations	23,174,443	23,515,915	24,132,276
Community Use of Schools	309,583	309,583	311,990
Declining Enrolment Adjustment	404,015	-	-
Indigenous Education	2,637,449	2,650,623	2,701,383
Mental Health and Well-Being Grant	861,419	869,149	1,312,875
Supports for Students Fund	2,120,616	2,120,616	2,168,564
Program Leadership Grant	999,389	999,389	1,000,496
MGCS In-Kind	-	5,753,395	-
COVID-19 Learning Recovery Fund	-	-	3,101,025
Grants for Student Need (GSN) Operating Allocation Total	247,686,393	255,533,469	258,776,623
Other Government Grants			
Literacy and Basic Skills - Training, C&U	330,386	330,386	327,386
Ont Youth Apprenticeship - Training, C&U	164,865	164,865	198,896
Adult ESL - Citizenship & Immigration	360,905	329,886	199,980
MOE-PPF-Current Year Funding	5,088,506	8,175,767	2,175,850
MOE-PPF-Prior Year Carryforward	-	288,477	-
Other Supplemental Grants	65,000	346,636	65,000
Other Government Grants Total	6,009,662	9,636,017	2,967,112
Tuition Fees			
International Students	1,474,750	1,412,250	1,333,500
First Nations Students	37,995	37,995	51,496
Community Education & Outreach Fees	173,434	545,944	923,989
Tuition Fees Total	1,686,179	1,996,189	2,308,985
Other Revenues			
Term Lease Rentals to Agencies	236,316	243,752	249,840
Community Use	10,000	10,000	150,000
Cafeteria and Beverage	-	-	-
Interest	300,000	300,000	300,000
Administrative Cost Recoveries	220,000	200,105	203,500
Instructional Cost Recoveries	1,475,890	1,605,466	1,660,883
International Students Other Fees	897,500	894,150	869,250
Continuing Education Contracts	7,000	47,000	245,700
Funded From School Budget Balance & Retirement Benefits	1,121,983	1,121,983	1,111,600
Other Revenues Total	4,268,689	4,422,456	4,790,773
Operating Revenue Total	\$ 259,650,923	\$ 271,588,131	\$ 268,843,493

**Limestone District School Board
2022 - 2023
PPF Grant Announcements
Appendix A**

Description	2021-2022 Estimates	2021-2022 Revised Estimates	2022-2023 Estimates
Summer Transitions: Special Education	\$ -	\$ -	\$ 118,900
French as a Second Language Initiatives	75,628	115,067	-
Well-Being and Mental Health Bundle	32,400	32,353	-
Focus on Youth Summer Program	-	100,000	-
Math Strategy	657,000	657,000	657,000
Skilled Trades Bursary Program	-	22,000	13,000
Learn and Work Bursary	22,000	22,000	21,000
De-Streaming Implementation Supports	-	34,383	34,500
Culturally Responsive and Relevant Pedagogy	-	10,000	-
Additional Qualifications Subsidy for Math Courses	-	32,500	-
Funding for Additional Custodial Staff	156,983	-	-
Special Education Supports: Learning Recovery	94,504	189,008	-
Supporting Student Mental Health	155,657	311,315	-
Standalone HEPA Units	-	49,000	-
Operating Ventilation	-	313,965	-
Additional Staffing Support	1,550,513	3,101,025	-
Re-engaging Students and Reading Assessment Supports	197,339	197,339	-
Student Transportation Health and Safety	518,700	325,000	-
Connectivity at Schools Program	-	565,077	-
K-12 Cyber Protection Strategy Pilot	-	379,000	-
Parents Reaching Out Grants	25,100	25,083	-
Autism Spectrum Disorder AQ Subsidy	23,300	35,000	11,600
Specialist High Skills Major Expansion	254,000	254,000	323,000
Learning and Innovation Fund for Teachers	45,000	45,000	-
Anti-Sex Trafficking Protocol Development and Implementation	-	12,858	-
Staff Well-Being	-	10,666	-
Qualification Courses	-	16,440	-
Demographic Data Gathering	-	35,256	-
Excellence in Education Administration	-	150,000	-
Transportation and Stability Supports for Children and Youth in Care	-	123,000	-
Education Worker Protection Fund	815,967	548,016	-
Investment in System Priorities	464,415	464,415	-
Health Resources, Training and Supports	-	-	13,800
Entrepreneurship Education Pilot Projects	-	-	30,000
Early Intervention in Math for Students with Special Education Needs	-	-	111,200
Tutoring Supports	-	-	841,850
Total	\$ 5,088,506	\$ 8,175,766	\$ 2,175,850