

BUDGET COMMITTEE MEETING MINUTES – JUNE 9, 2021

PUBLIC MEETING

Roll call:

Trustees:	Staff:
J. Brown	K. Burra, Director of Education
G. Elliott	S. Gillam, Associate Superintendent, Safe and Caring Schools
L. French	S. Sartor, Associate Superintendent, School Effectiveness and Assessment
T. Gingrich (Vice-Chair)	J. Silver, Superintendent of Education
B. Godkin	A. McDonnell, Superintendent of Education
R. Hutcheon	S. Hedderson, Associate Superintendent of Education
K. McGregor	M. Babcock, Superintendent of Education
J. Morning	S. McWilliams, Superintendent of HR
S. Ruttan (Chair)	C. Young, Superintendent of Business Services
N. Quadir (Student Trustee)- regrets	M. Baumann, Manager of Financial Services
A. Putnam (Student Trustee)-regrets	
Q. Traviss (Student Trustee)-regrets	
	Recorder:
	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. Due to the public health measures in place this meeting is only taking place virtually. I am Tom Gingrich, Trustee for Kingscourt-Rideau & King’s Town, and Vice Chair of the Board”.

Chair Gingrich read the Land Acknowledgement: “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. Adoption of Agenda

Chair Gingrich asked for any additions to the agenda. There were no additions.

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

2. 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.

3. Information Items

3.1. 2021-2022 Preliminary Operating Expenditures, Craig Young, Superintendent of Business Services and Myra Baumann, Manager, Financial Services

Superintendent Young noted there are two reports for information and one report with a recommendation at the end. All questions will be answered by at the end. Ministry is allowing the Boards to use their accumulated surplus up to 1% of operating revenues.

Manager Baumann noted that the Ministry did make a last-minute table change, and there is a slight reduction of just over \$13,000 to the revenues and that will be reflected in the PSAB report. The 2021-2022 Preliminary Operating Budget Expenditures (Expenditures Budget) are 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. The Expenditures Budget is compared to the 2020-2021 revised estimates. The total expenditures are just over \$260 million compared to \$261 million at revised estimates, a reduction of just over a million or .40%. This budget is built on the latest labor framework, 1% salary increase where application. ELHT increases as applicable. When the budget was built for 2021 the school year started on August 31st, so there was an additional expense day built included in 2021, so in comparison to 2022 it appears there is an additional expense day in the budget. Classroom teachers have increased \$3,498,373 or 2.70%. The increase is due to labour framework provisions, qualification, and experience changes. Educational assistants have decreased \$436,675 or 2.57%. The decrease is due to a reduction of 2.5 FTE as a result of library reporting changes and COVID-19 funding changes, vacation payout trending, and reduced casual supports. Early childhood educators have increased \$53,588 or 1.17%. The increase is due to labour framework provisions. Textbooks and supplies have increased \$218,531 or 4.80%. The increase is due to the increase in international student agent commissions, homestay fees, and medical fees offset by a reduction of PPF funded expenditures. Computers have decreased \$1,462,792 or 36.04%. The decrease is due to the

reduction in one-time commitments to purchase additional devices for the schools. Professionals, paraprofessionals, and technicians have decreased \$558,212 or 5.82%. The decrease is due to a reduction of 16.16 FTE as a result of COVID-19 funding changes and the reduced Aspen student information system project costs offset by labour framework provisions. Staff development has decreased \$470,681 or 29.89%. The decrease is due to the reduction of COVID-19 and PPF funded expenditures. Principals and Vice Principals have decreased \$205,255 or 1.79%. The decrease is due to a reduction of 3.25 FTE VP as a result of COVID-19 funding changes. School office has increased \$164,310 or 2.54%. The increase is due to the VoIP retrofit, labour framework provisions. Co-ordinators and program teacher support has increased \$302,587 or 8.71%. The increase is due to an increase of 2.0 FTE, labour framework provisions. Continuing education has increased \$129,910 or 9.87%. The increase is due a new ESL program, increased enrolment, labour framework provisions, one additional day, and statutory and ELHT premium adjustments. Board administration has increased \$190,145 or 2.88%. The increase is due to increased software fees, labour framework provisions. Transportation has decreased \$908,333 or 4.90%. The decrease is due to a reduction in operating costs and reduced COVID-19 funding. School operations and maintenance have decreased \$883,229 or 3.06%. The decrease is due to a reduction in COVID-19 funding for HVAC, cleaning supplies, and caretaking staff. Other Non-Operating has increased \$78,584 or 5.22%. The increase is due to a .8 FTE increase in seconded positions.

The 2021-2022 Preliminary Operating Budget Expenditures are \$260,646,833 which is a decrease of \$1,035,614 or .40%.

The 2021-2022 Preliminary Operating expenditures of \$260,646,833 exceed the 2021-2022 Preliminary Operating revenues of \$259,650,923 by \$995,910.

Superintendent Young referenced Appendix A Indigenous Education revised estimate at \$2,041,173. Appendix B Equity and Inclusion revised estimate at \$331,857. Appendix C Special Education and Mental Health revised estimate at \$35,532,074, the Board spends all of the allocation and more on Special Education and Mental Health. Mental Health and Well Being was referenced in the Budget Survey as the main concern, and the Board is making sure to address that as well as Special Education through the PPFs. Appendix D Programs Supported by Accumulated Surplus; the expected unallocated accumulated surplus by August 31 of 2021 is to be approximately \$10 million. Appendix D shows the programs to be supported by the accumulated surplus at approximately \$995,910. Trustee Godkin had a great question last week with regards to the staffing of the virtual school at the 35:1 ratio vs the 23:1 at the in person secondary level. For Differentiated On-Line and In-Person Learning, the reduction is the equivalent of -1.44 FTE secondary teacher, or 9 sections. Staff are

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recommending this be funded using accumulated surplus. The Human Rights Officer position is listed here, some boards are funded for this position, LDSB is not one of them. With the understanding of how important equity is, we are recommending that the Human Rights Officer position be funded by accumulated surplus. There is a secondary program support teacher position included, as well as a literacy support teacher to be funded by the accumulated surplus. VOIP Retrofit is a voice over IP system. LDSB's communication systems are aging and approaching end of life. The Board is looking at a multi-year VIOP retrofit for the school facilities, this will include savings over time, that will be returned to the school. ASPEN is the student information software, it communicates with the Ministry and is the basis for the funding, additional training is required for this year, this will come from the accumulated surplus. Director Burra noted there is \$200,000 allocated to the additional IT equipment, in terms of technological improvements for audio and visual equipment for the live streaming of meetings and in support of professional learning. The Board did want to put some money towards this to honour some flexibility to improve the equipment. Also, to have additional money to offset loss or damage of some of the devices that have gone out to students over the extended remote learning period. There is recognition here that this money does not go a long way, but the Board needs to maintain flexibility in case Trustees want to support replacement of devices and/or for the audio/visual equipment improvements.

3.2. 2021-2022 Preliminary Capital Budget – Revenues and Expenditures, Craig Young, Superintendent of Business Services and Myra Baumann, Manager, Financial Services

Manager Baumann presented the 2021-2022 Preliminary Capital Budget – Revenues and Expenditures. For 2021-2022, the School Renewal allocation is \$4,179,295, a decrease of \$20,274 as compared to the 2020-2021 Revised Estimates amount of \$4,199,569. For 2021-2022, the School Condition Improvement allocation is \$16,366,511, a decrease of \$517,601 over the 2020-2021 Revised Estimates amount of \$16,884,112. School Generated Funds are estimated at \$50,000. 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 \$2,678,260 includes nine OFA long-term financings, all for 25 years. Short-term interest supported by the Ministry is estimated to be \$120,630 for 2021-2022.

Total Capital Expenditures \$23,852,115. Corresponding capital expenditures are equal to the revenue amounts. Superintendent Young stated a report will be brought forward to Trustees next January which will fine tune all the projects for approval.

4. Action Items

4.1. 2021-2022 Consolidated Budget and Recommendation to the Board for Approval, Craig Young, Superintendent of Business Services and Myra Baumann, Manager, Financial Services

Manager Baumann presented the 2021-2022 Consolidated Budget and Recommendation to the Board for Approval. The 2021-2022 Preliminary Operating Budget Revenue totals \$259,650,923. The 2021-2022 Preliminary Operating Budget Expenditures total \$260,646,833. The 2021-2022 Preliminary Capital Budget Revenues and Expenditures, each total \$23,852,115.

\$459,036 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. \$20,716,436 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 \$14,958,000 with an offsetting amortization of deferred revenue of \$14,827,852. The difference of \$130,148 represents funding of \$91,250 coming from committed capital surplus, and \$38,898 offset against operating budget revenue. \$2,400,000 has been added to both revenue and expense for school-generated funds. \$127,537 has been added to both revenue and expense for Charitable Fund. Amortization of employee future benefits of \$1,121,983 and accrued interest of \$39,645 have been excluded. \$1,121,983 of the amortization of employee future benefits is funded from retirement benefits accumulated surplus. The 2021-2022 Budget contains total revenues of \$279,682,955 and total expenses of \$280,769,368 prepared in accordance with PSAB standards. The difference is \$1,086,413.

The 2021-2022 Budget supports the strategic direction of the Board, as outlined in the Board Strategic Plan, and is compliant with the Ministry of Education requirements.

Superintendent Young noted the recommendation at the end of report. Chair Gingrich asked for any questions on the reports presented.

MOTION: That the Board approve the 2021-2022 Budget prepared on a PSAB basis with total revenues of \$279,682,955 and total expenditures of \$280,769,368.

Chair Gingrich asked if there were any objections to the motion, there were no objections to the Motion as presented.

MOVED BY: Trustee Brown, all in favour. Carried.

5. Other Business

None at this time.

6. Next Meeting(s)

Chair Gingrich noted the tentative meeting scheduled for June 14, 2021 would not be needed.

7. Adjournment

Chair Gingrich asked for a motion to adjourn the meeting.

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

Meeting adjourned at 5:27 pm.