

AGENDA – BUDGET COMMITTEE

Wednesday, May 24, 2023 – 5:30 PM

Limestone Education Centre

220 Portsmouth Avenue, Kingston, ON

LINK: <https://bit.ly/LDSBBudgetMtgMay2023>

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. ACTION ITEMS

4.1 Budget Committee Minutes, April 19, 2023 (Pages 3-6)

MOTION: To accept the minutes from April 19, 2023, as presented.

5. REPORTS FOR INFORMATION

5.1 2023-2024 GSN Overview Presentation, C. Young, Superintendent of Business Services (Pages 7-15)

Limestone District School Board

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

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- 5.2 2023-2024 Preliminary Operating Revenues, P. Carson, Manager of Financial Services and C. Young, Superintendent of Business Services (Pages 16-28)**

6. OTHER BUSINESS

7. NEXT MEETINGS

Wednesday, June 7, 2023, at 7:30 p.m.

Wednesday, June 14, 2023, at 7:00 p.m. (Tentative, if required)

8. ADJOURNMENT

BUDGET COMMITTEE MEETING MINUTES – APRIL 19, 2023

PUBLIC MEETING

Roll call:

<p>Trustees:</p> <ul style="list-style-type: none"> R. Hutcheon (Chair) B. Godkin (Vice-Chair) G. Elliott - regrets T. Gingrich J. Morning J. Brown - regrets K. Maracle K. McGregor S. Ruttan T. Lloyd J. Neill E. Jackson (Student Trustee)-regrets J. Kolosov (Student Trustee)-regrets 	<p>Staff:</p> <ul style="list-style-type: none"> K. Burra, Director of Education C. Young, Superintendent of Business Services C. Downie, Capital Planning and Community Use of Schools Supervisor P. Carson, Manager of Financial Services L. Benjamin, Assistant Manager of Financial Services S. Gillam, Superintendent of Education Learning for all & Indigenous Education A. McDonnell, Superintendent of Education J. Silver, Superintendent of Education
	<p>Recorder: A. Galt, Administrative Assistant</p> <p>Producer: J. Dooley, Administrative Assistant</p>

1. CALL TO ORDER

Trustee Godkin called the meeting to order.

Trustee Hutcheon 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.”

2. ADOPTION OF AGENDA

MOVED BY: Trustee McGregor, and seconded by Trustee Lloyd that the agenda, as presented, be approved. Carried.

3. DECLARATION OF CONFLICT OF INTEREST

None.

4. REPORTS FOR INFORMATION

4.1 Budget Development Schedule

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

Wednesday, April 19, 2023 (7:00 pm) <i>Following SEAC</i>	Enrolment Projections, Budget Survey Review
Wednesday, May 24, 2023 (5:30 pm)	GSN Overview, Preliminary Operating Revenue
Wednesday, June 7, 2023 (7:30 pm) <i>Following EPOC</i>	Preliminary Operating Expenditures/Preliminary Capital Revenue/Expenditures/Consolidated Budget, Draft Budget Review
Wednesday, June 14, 2023 (7:00 pm) <i>Following SEAC</i>	Date held if meeting required

4.2 2023-2024 Projected Enrolment and 10-year enrolment trend

Assistant Manager of Facility Services Downie presented the 2023-2024 projected enrolment and 10-year enrolment trend data to Trustees as part of the 2023-2024 budget development process.

Downie provided an overview of the methodology and background of the enrolment projection process. Baragar Systems is a consultant that creates a custom enrolment projection for LDSB, annually. They use relevant history to establish trends such as participation and retention rates. Baragar updates this history each year with LDSB's October 31st enrolment counts. Further analysis is done by using data such as Ontario birth registrations and information gathered from the Canada Revenue Agency which is primarily around movement of families and migration in our area. All of this information combined forms our short term projections and establishes a new set of longer term projections every year. To finalize short term projections, LDSB relies upon the knowledge of our principals, senior staff, and awareness of what is happening in our communities.

- The forecast for next year shows an increase of 211 secondary students and 61 elementary students. This is a result of increased migration in our region.

- Longer-term projections indicate increased growth followed by a predictive levelling of numbers.

Appendix D is a school breakdown of October 31, 2022, reported numbers and projected numbers for 2023. It also indicates the Ministry calculation of each school's capacity. It compares that capacity with student counts to determine a utilization percentage for each school. This is the Ministry's view of how full LDSB's buildings are. For schools that are over 100% utilized, portables are the strategy to accommodate students. Portables are not included in the utilization factor.

The Ministry has an expectation that buildings will be 100% utilized across the Board. As a Board with smaller school capacities, one vacant classroom affects the percentage and our ability to achieve 100% utilization.

Trustee Godkin thanked C. Downie for her presentation and called upon Trustees for comments or questions.

4.3 Budget Survey 2023-2024 Review

Superintendent Young stated that the online survey was open from March 3 – 24, 2023. A total of 1,150 responses were received. Last year, 647 responses were received. The number of responses almost doubled. The survey was advertised on LDSB webpage, Twitter, Facebook, Instagram and was emailed to family, staff, community, and federation partners. Superintendent Young thanked the Trustees for making the survey available on their social media feeds.

Question No. 1 on the survey asked, "What is your involvement with the LDSB? Please choose all that apply." Predominantly, those who responded were family members or caregivers. A large number of employees responded as well.

Question No. 2 asked, "Do you have students in LDSB?" Again, predominately the family members or caregivers had students in the LDSB system.

Question No. 3 required individuals to select the top five most important programming areas. From all the responses, people placed Reading & Writing Skills, Mental Health and Well-being, and Mathematics as the top three categories; followed by Special Education and Art/Music/Drama. Compared to last year, the top 3 are the same. Fifty-one students responded this year. The top three student responses were: Mental Health & Well-being, Reading & Writing Skills and Mathematics. Students' top three responses last year were Mental Health & Well-being, Financial Literacy and Special Education.

Question No. 4 allowed respondents to give additional comments on priorities for consideration. The

senior team reviewed all the responses received. The additional priorities most respondents stressed upon included Special Education, Educational Assistants/SST's, Experiential Learning/Life Skills/Trades, Mental Health & Physical Well-being and Reading Skills/Programs.

A Thought Exchange question was added to the end of year's survey. Thought Exchange invites people to share their thoughts and allows others to rank those thoughts. From the top 16 thoughts for the Board, the need for more Education Assistants was ranked number one, 10/16. Superintendent Young mentioned that Trustees have also placed a high importance on Special Education. To support this, in 2021/2022 the Board staffing for EA's and ECE's was 20.7 staff per thousand students. The provincial average is 17.9 staff per thousand students. LDSB is staffing almost 3 per thousand more than the provincial average. LDSB is spending is just over \$1,050 per student on EA's and ECE's, almost \$300 more per student than the provincial average. The provincial average is \$754.

The next top 5 of the 16 thoughts referenced more staff and class size ratio. Funding from the province is dependent upon our class size ratios. Within elementary, class sizes are trending at the provincial average of 25.4 students. Secondary class sizes are averaging 18.5 students, with the provincial average just over 20.

The need for mental health supports was also referenced in the top 16 thoughts. LDSB's budget for 22-23 was 1.323 million, all of which was spent.

Overspending at the board office was also mentioned. Superintendent Young stated that our board administration staffing levels have remained relatively constant even though enrolment has increased. The Ministry limits expenditures on board office administration and governance. We are not allowed to exceed our allocation and we do not exceed our allocation on an annual basis.

Trustee Godkin thanked Superintendent Young and called upon Trustees for comments or questions.

5. OTHER BUSINESS

None at this time.

6. NEXT MEETINGS

Trustee Godkin noted the upcoming Budget Committee meetings on May 24th, June 7th and a tentative meeting on June 14, 2023.

7. ADJOURNMENT

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

Meeting adjourned at 7:29 pm.



2023-2024 GSN Overview

Committee of the Whole Board (Budget)
May 24, 2023

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GSN Overview

On April 17, 2023, the Ministry released:

B03 Memorandum: Better Outcomes for Students

B04 Memorandum: 2023-24 Grants for Student Needs Funding

B05 Memorandum: 2023-24 Priorities and Partnership Funding (PPF)

B06 Memorandum: Student Transportation Grant – GSN 2023-24

B07 Memorandum: Capital Funding for the 2023-24 School Year

This presentation is to provide an overview of the major changes announced in the above memorandums.

New Funding Formula for Student Transportation

In the 2023-24 School Year, the ministry is implementing a new funding formula for transportation. The three allocations of the formula are:

- Transportation Services Allocation

- School Bus Rider Safety Training Allocation

- Transportation to Provincial or Demonstration Schools

Included is a Transition amount that will be phased out after 2026-27

Ministry will introduce enhanced reporting requirements

Support For The Administration of Remote Learning and Promotion of Safe and Clean Schools

The Ministry is providing \$30 Million in the School Foundation Grant and Learning Opportunities Grant to support remote learning administration and safe and clean Schools. This funding is to support:

- Administration for remote schools

- Para-professionals

- Educational Assistants

- Custodial Maintenance staffing

Summer Learning Supports

The Ministry will provide for \$5 million in 2023-2024 that was previously provided through the Council of Directors of Ontario. This funding will be moved into the Learning Opportunities Grant to support literacy and numeracy programs for elementary students in the summer months.

The Ministry will continue to allow for the 55 hour credit upgrading summer course option that has been available since 2020.

The Ministry is providing continued access to summer learning programming for the First Nation students living on reserves

Labour – Related Changes

The Ministry will provide the \$1.00 per hour for CUPE staff in 2023–24, to reflect the central labour agreements.

The Ministry is providing for a 1.25% increase to the teacher salary benchmarks in 2023-24.

The Ministry will continue to provide the Support for Student funding, previously known as Investment in Systems Priorities in some agreements for 2023-24

The portion of the Support for Student funding that covers the CUPE workers wages will see a 3.17% increase in 2023-24.

Realignment of Indigenous Education Funding

New for 2023–24, the Ministry is realigning the funding for Indigenous Education

The Ministry will now be requiring boards to utilize part of their Pupil Foundation Grant to support Indigenous Education in the classroom by reducing the level of Indigenous Education funding on a sliding scale dependant upon the class size enrolment in the First Nations, Metis and Inuit Studies courses.

School Boards will still be required to deliver First Nations, Metis and Inuit Studies courses in a school when a minimum of eight students have enrolled in that course.

The Ministry will be providing a one time Realignment Mitigation Fund to schools boards in recognition that it takes time to adjust cost structures.

PPF Transfers to GSN

The Ministry is moving some funding from the Priority Partnership funding to the Grant for Student Needs funding.

- Specialist High Skills Major Expansion
- Early Math Intervention for Students with Special Needs
- Demographic Data Gathering

Other

School Operations:

The Ministry is a 2% cost benchmark update to the non-staff portion of the School Operations Allocation benchmark to assist boards in managing the increases in commodity prices (electricity, natural gas, facility insurance, and other costs).

Ventilation Supports:

The Ministry is continuing to provide a school operation allocation that can be used for ventilation

Interim Special Incidence Portion (SIP) Funding Approach

The Ministry is undertaking a review to modernize the SIP allocation in 2023-24

SIP funding will be allocated on the school board's historical funding amount plus a growth rate

Accommodation Costs in School-based Child Care Spaces

The Ministry is investigating options that will standardize the lease rates that a school board can charge School Based Child Cares

ADMINISTRATIVE REPORT: 2023-2024 PRELIMINARY OPERATING BUDGET REVENUE

COMMITTEE OF THE WHOLE BOARD (BUDGET) MEETING

May 24, 2023

Purpose

To provide Trustees with an analysis of the 2023-2024 preliminary operating budget revenue

Background

The preliminary operating revenue is not yet presented on a full Public Sector Accounting Board (PSAB) basis. It excludes School Generated Funds at an estimated amount of \$3,700,000 and Charitable Trust donations at an estimated amount of \$141,000. These components as well as the capital revenue estimates will be incorporated later.

The 2023-2024 preliminary operating revenue is presented alongside the 2022-2023 revised estimates and 2022-2023 estimates for comparison purposes.

The projected enrolment of 20,032 ADE that the 2023-2024 preliminary operating revenue estimates is calculated on is summarized below (this reflects an overall increase of 160 ADE from the 2022-2023 Revised Estimates):

- Elementary enrolment is projected at 13,668 ADE.
- Secondary enrolment is projected at 6,343 ADE.
- Secondary-high credit enrolment is projected at 21.0 ADE.

Adult education, continuing education, literacy and numeracy, and summer school enrolment is projected at 333 ADE.

Current Status

In the analysis below, the 2023-2024 preliminary operating revenue estimates are compared to the 2022-2023 revised estimates operating revenue.

Operating Grants for Student Needs (GSN) allocations have increased \$3,097,428 or 1.2%.

Pupil Foundation allocation has increased \$2,217,529 or 2.0%.

- This allocation is intended to cover classroom related costs including teachers, ECE's, supply teachers, library and guidance, coordinators and professional supports, textbooks, supplies, and computers.
- The elementary Pupil Foundation allocation has three groupings: Kindergarten (JK/SK), Primary (Grades 1 to 3), and Junior and Intermediate (Grades 4 to 8).
- The Ministry of Education sets funding consistent with the current labour framework, which for 2023-2024 is a \$1 per hour increase for CUPE education workers and a 1.25% salary increase for teachers and other Board staff. Other provisions include funding for sick days, and eligibility for short-term sick leave and disability plan benefits. This labour framework applies to all employee groups, except where noted.
- Continuation of the benefit funding benchmark reduction of .167% as part of the phasing out of retirement gratuities.
- In 2021-2022, the Ministry changed the funding methodology for online courses by adjusting benchmark funding for classroom teacher staffing based on a differentiated funded average class size for online and in-person learning.
- Based on the average class size of 30 for online learning, the secondary benchmark will use a funding average credit load of 7.5 credits per pupil split between online learning (approximately 0.22) and in-person learning (approximately 7.28).
- The allocation has increased as a result of the labour framework salary increase and increased enrolment, which is offset by the differentiated funded average class size for online and in-person learning, and a reduction in the benefit benchmark.

School Foundation allocation has increased \$254,757 or 1.5%.

- This allocation is intended to cover the costs of in-school administration and leadership – principals, VP’s, and secretaries as well as supplies for school administration purposes.
- There are three tiers of funding support for school administration: supported, distant, and regular schools.
- Supported school, defined as an elementary school where the next closest elementary school of the board is at least 20 km away, or a secondary or combined elementary/secondary school where the closest secondary or combined elementary/secondary school of the board is a least 45 km away.
- Distant school, defined as an elementary school that does not meet the criteria for a supported school where the next closest elementary school of the board is at least 10 km away, or a secondary or combined elementary/secondary school that does not meet the criteria for a supported school where the next closest secondary or combined elementary/secondary school of the board is at least 20 km away.
- Regular school is defined as a school that does not meet the criteria for either a distant or a supported school.
- The allocation has increased as a result of the labour framework salary increase and increased enrolment, which is offset by the reduction in the benefit benchmark.

Special Education allocation has increased \$1,313,770 or 4.1%.

- The Early Intervention in Math for Students with Special Education Needs amount moved from Priorities and Partnership Funding (PPF) to this allocation and is now called the Early Math Intervention Amount. This Funding is enveloped and flows through the Differentiated Special Education Needs (DSENA) allocation.
- The allocation has increased as a result of the labour framework salary increase, increased enrolment, the movement of the Early Math Intervention amount, an increase in the Special Education Amount (SEA) amount, an increase in the Differentiated Special Education Needs (DSENA) – Measures of Variability table amount. This is offset by the reduction in the benefit

benchmark.

Language allocation has increased \$277,256 or 5.1%.

- The allocation represents French as a Second Language (FSL) of \$3,296,501 and English as a Second Language (ESL) of \$2,419,331.
- FSL funding supports additional costs of providing core French, Extended French, and French Immersion programs. Whereas ESL funding is provided to assist new students to Canada to develop proficiency in their language of instruction over a period of four years.
- The allocation has increased as a result of the labour framework salary increase and an increase in projected ESL students, which is offset by the reduction in the benefit benchmark.

Supported School allocation has increased \$23,983 or 1.0%.

- Provides additional funding for teaching and early childhood educator (ECE) staff to improve the viability of Supported Schools.
- Updated secondary Pupil Foundation allocation staffing benchmarks to reflect differentiated funding for online learning.
- The allocation has increased as a result of the supported school amount for ECE staff, the labour framework salary increase and increased enrolment, which is offset by the reduction in the benefit benchmark.

Remote and Rural allocation has increased \$4,080 or 1.6%.

- Distance factor is measured from the central board office to the nearest largest urban centre, which is Ottawa.
- In addition to the per-pupil amount in the Pupil Foundation allocation, a top-up allocation amount has been provided to ensure the school board received a minimum of \$50,000 to purchase educational software.
- The allocation has increased as a result of the labour framework salary increase and increased enrolment, which is offset by the reduction in the benefit benchmark.

Rural and Northern Education Fund allocation has increased \$31,178 or 5.9%.

- The Rural and Northern Education allocation was introduced in 2017-2018 and will continue in 2023- 2024 to further improve education for students from rural and northern communities.
- Funding is based on the number of rural students and two factors measuring the density of rural student enrolment.
- The allocation has increased as a result of an increase in the Rural and Northern Education Benchmark and the labour framework salary increase, which is offset by the reduction in the benefit benchmark.

Learning Opportunities allocation has increased \$310,258 or 6.3%.

- New for 2023-2024, the Safe and Clean Schools Supplement has been added to this allocation. This funding supports costs associated with employing professional/paraprofessional staff, educational assistants and custodians.
- The Specialist High Skills Major Expansion moved from Priorities and Partnership Funding (PPF) to this allocation and is now included in the Specialist High Skills Major Program Table Amount. This Funding is enveloped and flows through the Experiential Learning Allocation.
- School boards must use the allocations only for those programs within each envelope and any unspent funding must be reported as deferred revenue for future spending in those programs.
- Funds in the Targeted Student Supports (TSS) Envelope must be spent on the four programs in the TSS Envelope. The four programs include: Literacy and Math Outside the School Day allocation; Student Success, Grades 7 to 12 allocation; Grade 7 and 8 Literacy and Numeracy and Student Success Teachers allocation; and the Tutoring allocation.
- Funds in the Experiential Learning (EL) Envelope must be spent on the three programs in the EL Envelope. The three programs include: Specialist High Skills Major (SHSM) allocation; EL allocation; and the Outdoor Education allocation.

- The allocation has increased as a result of the labour framework salary increase, the addition of the Safe and Clean Schools Supplement and the movement of the Specialist High Skills Major Expansion. These increases are offset by decreased enrolment in the Literacy and Numeracy program and the reduction in the benefit benchmark.

Continuing Education allocation and Other Programs has increased \$5,751 or 0.3%.

- Since 2019-2020, operating allocations are reduced by the new International Student Recovery Amount (ISRA). The ISRA is based on the ADE of fee-paying international visa students multiplied by \$1,300.
- The continuing education allocation is driven primarily by enrolment.
- The allocation has increased due to the increase in the fee-paying international visa student enrolment and by the labour framework salary increase, which is offset by the increase in the ISRA and the reduction in the benefit benchmark.

Cost Adjustment and Teacher Qualification allocation has increased \$1,204,091 or 5.5%.

- Intended to offset teacher compensation costs increases that are beyond the Pupil Foundation benchmark.
- The allocation is determined by considering the board projected teacher staffing complement (FTE) as scattered across the collective agreement salary grids.
- Since 2021-2022, the secondary per-pupil benchmark for teachers are adjusted to reflect the change in funding methodology for online courses based on a differentiated funded average class size for online and in-person learning. The Online Learning Adjustment introduced in 2020-2021 has been eliminated as a result of this new approach.
- Recovery of funding received from the Ministry in 2015-2016 to fund the one-time gain in the early payout of retirement gratuities in 2015-16. The remaining recovery will be over 1.2 years equivalent to the estimated average remaining service life of employees eligible for retirement gratuities as at August 31, 2012.
- The transition to provincial employee life, health trust (ELHT) plans has required the province

to flow funds to some boards such that the annual premiums to the trust are equalized amongst all boards. Increases in funding for the provincial benefits trusts reflect the cost of providing benefits consistent with the central labour agreements.

- The allocation has increased as a result of the labour framework salary increase, increased enrolment, qualification and experience changes, and the elimination of the Online Learning Adjustment. This is offset by the secondary per-pupil benchmark for teachers' adjustment, and the reduction in the benefit benchmark.

New Teacher Induction Program allocation has decreased \$13,395 or 7.5%.

- Allocation is based on the board's new teacher complement from the year before.
- Funds are available to support the growth and professional development of new teachers.

ECE Qualification and Experience allocation has increased 21,999 or 1.7%.

- Intended to offset ECE compensation costs that are beyond the pupil foundation benchmark.
- The allocation is determined by considering the board has projected ECE staffing complement (FTE) as scattered across the collective agreement salary grids.
- The allocation has increased as a result of the labour framework salary increase, increased enrolment, and qualification and experience changes, which is offset by the reduction in the benefit benchmark.

Transportation allocation has increased \$484,342 or 3.0%

- Starting in 2023-2024, the ministry is implementing a new Student Transportation Grant funding framework. The new funding benchmark includes vehicle, fuel and driver components.
- The allocation has increased due to the change in the funding framework.

Transportation Fuel Escalator Estimate and Transition Funding decreased \$491,742 or 43.0%

- The fuel costs escalator / de-escalator estimate is determined using a benchmark pump price of \$1.695 per litre including HST (\$1.50 without HST) for 2023-2024. This is an increase over the prior year's amounts of \$1.058 per litre including HST (\$0.936 without HST).
- The transition funding is only available until 2027-2028.
- The allocation has decreased because the fuel cost escalator estimate has been rolled into the transportation allocation, which is offset by the transition funding.

Administration and Governance allocation has increased \$248,005 or 3.7%.

- The Board Administration Costs allocation have increased based on the increase of the number of T4 slips issued by the Board (increase of 95 slips)
- The allocation has increased as a result of the increase in the Board administration costs allocation, the labour framework salary increase offset by the reduction in the benefit benchmark.

School Operations allocation has increased \$667,836 or 2.7%.

- The Ministry is providing a 2.0% cost benchmark update to assist boards in managing the increase in commodity prices.
- This is the final year of the five-year phase-in of the updated supplementary area factor for the secondary panel to reflect a secondary class size of 23.
- Funding to offset the cost of licensing and related fees associated with the approved software that supports the implementation of effective renewal programs and tracks school condition over time has not yet been allocated, pending completion of procurement.
- The allocation has increased as a result of the labour framework salary increase, increased enrolment, cost benchmark increases, which are offset by the supplementary area factor change, outstanding asset management software funding, and the reduction in the benefit benchmark.

Community Use of Schools allocation has increased \$1,124 or 0.4%.

Indigenous Education allocation has decreased \$492,444 or 20.6%.

- Starting in 2023-2024, the funding methodology for the First Nations, Metis, and Inuit Studies allocation is being revised as part of a realignment within the Indigenous Education Grant. The First Nations, Metis, and Inuit Studies allocation is only available if the student enrolment per course is less than 23 students.
- The Ministry is enveloping the First Nations, Metis, and Inuit Studies allocation to ensure funds are directed to support Indigenous learning. Funding generated within this allocation must be spent on the program to run these courses, and any funding surplus is to be reported and spent under the BAP allocation.
- The allocation has decreased due to the change in the funding methodology for First Nations, Metis, and Inuit Studies allocation, and the reduction in the benefit benchmark which is offset by the labour framework salary increase.

One-Time Realignment Mitigation Fund increased by \$406,097

- This one-time allocation provides funding to partially mitigate the impacts of the realignment with the Indigenous Education Grant for school boards that have had a funding reduction due to the changes in the funding methodology for First Nations, Metis, and Inuit Studies allocation.

Mental Health and Well-Being allocation has increased \$44,006 or 3.3%.

- The allocation has increased as a result of the labour framework salary increase and increased enrolment, which is offset by the reduction in the benefit benchmark.

Program Leadership allocation has increased \$7,717 or 0.8%.

- The allocation has increased as a result of the labour framework salary increase and increased enrolment, which is offset by the reduction in the benefit benchmark.

Supports for Students Fund allocation has increased \$21,641 or 1.0%.

- Since 2021-2022, the Supports for Students Fund (SSF) provides flexible funding for school boards 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 to be used consistent with the central agreement obligations.

The Ministry Funded In-kind PPE has decreased by \$349,386 or 100%

- This grant support introduced for 2021-2022, was a one-time allocation to offset the costs of the personal support equipment (PPE) supplied by the Ministry of Education.

COVID-19 Learning Recovery Fund decreased by \$3,101,025 or 100%

- Only for 2022-2023, the COVID-19 Learning Recovery Fund provided temporary funding for additional staffing supports. Previously provided through Priorities and Partnerships Funding (PPF) for staffing, this funding allowed school boards to continue to hire teachers, early childhood educators, educational assistants, and other education workers.
- As part of this grant, school boards were required to provide the option for remote. This funding could also be used to support staff previously funded under the Education Worker Protection Fund. This fund expired at the end of the August 31, 2022 Canadian Union of Public Employees' central collective agreement.

Other Government Grants have decreased \$990,355 or 18.8%.

- The Ministry released information on PPF (Appendix A) with a few previous year one-time initiatives being transferred to the GSN. The total amount transferred is \$466,810.
- The new PPF initiatives include Staffing to Support De-Streaming and Transition to High School of \$981,500, and Education Staff to Support Reading Interventions of \$663,700. The net increase for PPF Math funding is \$433,900.

Tuition Fees have increased \$433,210 or 21.0%.

- 2023-2024 projections on tuition fee revenues for international students reflect an increase due to a projected increase in enrolment.
- Community education and outreach fees increase reflects the projection of program enrolment increases.

Other Revenues have increased \$352,516 or 6.0%.

- Lease revenue increase reflects a projected increase in rents.
- Community Use revenue increase reflects a projected increase in community use of schools.
- Interest reflects a projected decrease in interest rates throughout 2023-2024.
- The Instructional cost recoveries increase reflects an increase in secondments.
- International students' other fees increase reflects an increase in the projection of homestay and other fees.

Recommendations

That this report be received for information purposes.

Prepared by: Paula Carson, Manager of Financial Services

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

Attachments: Preliminary Operating Budget – Revenue
PPF Grant Announcements- Appendix A

Limestone District School Board
2023 - 2024
Preliminary Operating Budget - Revenue

Revenue Categories	2022-2023 Estimates	2022-2023 Revised Estimates	2023-2024 Estimates
Grants for Student Need (GSN) Operating Allocation			
Pupil Foundation	\$ 111,329,668	\$ 113,516,926	\$ 115,734,455
School Foundation	17,005,475	17,282,293	17,537,050
Special Education	31,909,800	32,290,387	33,604,157
Language	4,969,435	5,438,576	5,715,832
Supported School	2,430,340	2,445,172	2,469,155
Remote and Rural	257,909	261,182	265,262
Rural and Northern Education	531,810	531,810	562,988
Learning Opportunities	4,971,204	4,928,267	5,238,525
Continuing Education and Other Program	1,501,883	1,667,072	1,672,823
Cost Adjustment and Teacher Qualification	23,109,892	21,759,838	22,963,929
New Teacher Induction Program	179,479	179,479	166,084
ECE Qualification and Experience	1,400,274	1,313,100	1,335,099
Transportation	16,734,098	17,318,122	17,802,464
Transportation Fuel Escalator Estimate and Transition Funding	1,144,075	1,144,075	652,333
Administration and Governance	6,572,672	6,641,606	6,889,611
School Operations	24,132,276	24,669,393	25,337,229
Community Use of Schools	311,990	311,990	313,114
Indigenous Education	2,701,383	2,395,959	1,903,515
One-Time Realignment Mitigation Fund	-	-	406,097
Mental Health and Well-Being Grant	1,312,875	1,323,679	1,367,685
Program Leadership Grant	1,000,496	1,000,496	1,008,213
Supports for Students Fund	2,168,564	2,216,992	2,238,633
Ministry Funded In-Kind PPE	-	349,386	-
COVID-19 Learning Recovery Fund	3,101,025	3,101,025	-
Grants for Student Need (GSN) Operating Allocation Total	258,776,623	262,086,825	265,184,253
Other Government Grants			
Literacy and Basic Skills - Training, C&U	327,386	330,386	330,386
Ont Youth Apprenticeship - Training, C&U	198,896	221,296	266,885
Adult ESL - Citizenship & Immigration	199,980	206,121	186,711
MOE-PPF-Current Year Funding	2,175,850	2,852,123	3,340,000
MOE-PPF-Prior Year Carryforward	-	628,191	-
MOE PPF-Continuing Education	-	227,069	-
Other Supplemental Grants	65,000	804,073	154,922
Other Government Grants Total	2,967,112	5,269,259	4,278,904
Tuition Fees			
International Students	1,333,500	1,297,750	1,632,750
First Nations Students	51,496	128,740	125,350
Community Education & Outreach Fees	923,989	631,614	733,214
Tuition Fees Total	2,308,985	2,058,104	2,491,314
Other Revenues			
Term Lease Rentals to Agencies	249,840	249,840	257,410
Community Use	150,000	150,000	200,000
Interest	300,000	1,500,000	1,200,000
Administrative Cost Recoveries	203,500	220,000	175,000
Instructional Cost Recoveries	1,660,883	1,799,220	1,920,291
International Students Other Fees	869,250	844,825	1,363,700
Continuing Education Contracts	245,700	7,000	7,000
Funded From School Budget Balance & Retirement Benefits	1,111,600	1,111,600	1,111,600
Other Revenues Total	4,790,773	5,882,485	6,235,001
Operating Revenue Total	\$ 268,843,493	\$ 275,296,673	\$ 278,189,472

**Limestone District School Board
2023 - 2024
PPF Grant Announcements
Appendix A**

Description	2022-2023		2022-2023		2023-24	
	Estimates	Revised	Estimates	Estimates	Estimates	Estimates
Connectivity at Schools Program	\$ -	\$ -	241,962	\$ -	-	-
Demographic Data Gathering	-	-	32,586	-	-	-
De-Streaming Implementation Supports	34,500	-	34,452	-	42,000	-
Early Intervention in Math for Students with Special Education Needs	111,200	-	111,224	-	-	-
Early Reading Enhancements: Early Reading Screening Tools	-	-	-	-	121,300	-
Education Staff to Support Reading Interventions	-	-	-	-	663,700	-
Entrepreneurship Education Pilot Projects	30,000	-	30,000	-	30,000	-
Experiential Learning for Guidance-Teacher Counsellors	-	-	39,260	-	39,300	-
Anti-Sex Trafficking Protocol Development and Implementation	13,800	-	13,872	-	14,000	-
K-12 Cyber Protection Strategy Pilot	-	-	85,440	-	-	-
Learn and Work Bursary	21,000	-	21,000	-	21,000	-
Licenses for Reading Intervention Supports	-	-	-	-	151,000	-
Math Recovery Plan: Additional Qualifications	-	-	19,500	-	-	-
Math Recovery Plan: Board Math Lead	-	-	-	-	166,600	-
Math Recovery Plan: Digital Math Tools	-	-	-	-	145,800	-
Math Recovery Plan: School Math Facilitator	-	-	-	-	798,000	-
Math Strategy	657,000	-	657,000	-	-	-
Physical Activity Through Cricket	-	-	10,000	-	-	-
Professional Assessments and Systematic Evidence-Based Reading Programs	-	-	170,612	-	141,200	-
Skilled Trades Bursary Program	13,000	-	13,000	-	13,000	-
Special Education Additional Qualification (AQ) Subsidy for Educators	11,600	-	11,647	-	11,600	-
Specialist High Skills Major Expansion	323,000	-	323,000	-	-	-
Staffing to Support De-Streaming and Transition to High School	-	-	-	-	981,500	-
Summer Learning for Students with Special Education Needs	118,900	-	23,293	-	-	-
Supporting Students with Disabilities	-	-	15,000	-	-	-
Transportation and Stability Supports for Children and Youth in Care	-	-	123,000	-	-	-
Tutoring Supports	841,850	-	841,850	-	-	-
Ukrainian Student Supports	-	-	34,425	-	-	-
Total	\$ 2,175,850	\$ 2,852,123	\$ 2,852,123	\$ 3,340,000		