

# AGENDA – BUDGET COMMITTEE

Wednesday, June 7, 2023 – 7:30 PM

Limestone Education Centre

220 Portsmouth Avenue, Kingston, ON

LINK: <https://bit.ly/BudgetMtgJune7-2023>

**Acknowledgement of Territory:** The Land Acknowledgement was recognized earlier in the evening at the EPOC meeting.

## 1. CALL TO ORDER

## 2. ADOPTION OF AGENDA

## 3. DECLARATION OF CONFLICT OF INTEREST

## 4. ACTION ITEM

### 4.1 Budget Committee Minutes, May 24, 2023 (Pages 3-10)

*MOTION: To accept the minutes from May 24, 2023, as presented.*

## 5. REPORTS FOR INFORMATION

### 5.1 Preliminary 2023-2024 Operating Budget Expenditures, C. Young, Superintendent of Business Services and P. Carson, Manager of Financial Services (Pages 11-20)

Limestone District School Board

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

SEE YOURSELF IN LIMESTONE

**5.2 2023-2024 Preliminary Capital Budget -Revenues and Expenditures**, C. Young, Superintendent of Business Services and P. Carson, Manager of Financial Services  
(Pages 21-24)

## **6. ACTION ITEMS**

**6.1 2024-2025, 2025-2026 Deficit Elimination Plan to the Board for Approval**, C. Young, Superintendent of Business Services and P. Carson, Manager of Financial Services  
(Pages 25-27)

**6.2 2023-2024 Consolidated Budget and Recommendation to the Board for Approval**, C. Young, Superintendent of Business Services and P. Carson, Manager of Financial Services (Pages 28-32)

## **7. OTHER BUSINESS**

## **8. NEXT MEETING**

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

## **9. ADJOURNMENT**

## BUDGET COMMITTEE MEETING MINUTES – MAY 24, 2023

### PUBLIC MEETING

#### Roll call:

<b>Trustees:</b>	<b>Staff:</b>
R. Hutcheon (Chair) B. Godkin (Vice-Chair) G. Elliott 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 A. Wang (Student Trustee)-regrets	K. Burra, Director of Education C. Young, Superintendent of Business Services P. Carson, Manager of Financial Services L. Benjamin, Assistant Manager of Financial Services
	<b>Recorder:</b> A. Galt, Administrative Assistant <b>Producer:</b> K. Pacheco, Senior Clerk

#### 1. CALL TO ORDER

Trustee Godkin called the meeting to order.

Trustee Godkin 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

Chair Godkin asked for any additions or objections to the agenda. There were no additions or objections.

*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. ACTION ITEMS

#### 4.1 Budget Committee Minutes, April 19, 2023

*MOVED BY: Trustee Lloyd and seconded by Trustee Morning, that the minutes as presented be approved. Carried.*

### 5. REPORTS FOR INFORMATION

#### 5.1 2023-2024 GSN Overview Presentation, C. Young, Superintendent of Business Services

Superintendent Young presented the 2023-2024 GSN Overview Presentation. On April 17, 2023, the Ministry released: B03 memorandum regarding Better Outcomes for Students; B04 memorandum 2023-24 regarding Grants for Student Needs Funding; B05 Memorandum regarding 2023-24 Priorities and Partnership Funding (PPF); B06 memorandum regarding the Student Transportation Grant – GSN 2023-24, and the B07 memorandum regarding Capital Funding for the 2023-24 School Year.

Superintendent Young highlighted the three components to the new funding formula for student transportation, implemented by the Ministry. For the 2023-24 school year, the three allocations of the formula are: Transportation Services Allocation, School Bus Rider Safety Training Allocation, and Transportation to Provincial or Demonstration Schools.

Also included in student transportation funding is a transition amount that will be phased out after 2026-27. The intent of the transition amount is to bridge the gap. For the Limestone District School Board (LDSB), it will not be enough, and this will create cost pressures in the future. Superintendent Young noted LDSB is already dealing with cost pressures at present. The Ministry will introduce enhanced reporting requirements for transportation. On an annual basis, LDSB will need to provide information about students and where they live. This information is to be rolled out on a Ministry wide bus planning database.

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, paraprofessionals, educational assistants and custodial maintenance staffing. Superintendent Young added the funding does not cover a full person in any of those categories.

For 2023-2024 Summer Learning Supports, the Ministry will provide for \$5 million 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.

Superintendent Young discussed labour related changes. The Ministry will provide the \$1.00 per hour for CUPE staff in 2023–24, to reflect the central labour agreements. This is showing on the revenue side. Also on the revenue side, the Ministry is providing for a 1.25% increase to the teacher salary benchmarks in 2023-24, which will be offset on the expense side. 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. The CPP increase, CPP enhanced payment for individuals making more than \$67,000, and the employer portion of the CPP payment will not be covered by the Ministry so there will be a shortfall. The Ministry has also not funded the increases to employment insurance over the past few years.

The realignment of Indigenous Education Funding will have a significant impact on the LDSB. In the past, LDSB would use this funding to support Indigenous courses within the secondary level. As of 2023-24, those courses will be supported by the existing Pupil Foundation Funding. If the minimum number of 23 students per class is not reached, the Indigenous Funding will top up. The Ministry will be providing a one-time Realignment Mitigation Fund to school boards in recognition that it takes time to adjust cost structures.

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 and Demographic Data Gathering have been rolled into the GSN.

In regard to school operations, there is a 2% increase to the 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).

As to Ventilation Supports, the Ministry is continuing to provide a school operation allocation that can be used for ventilation.

Regarding the 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.

In regard to 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 care centres.

Superintendent Young offered to answer questions and discussion ensued.

## 5.2 2023-2024 Preliminary Operating Revenues, P. Carson, Manager of Financial Services and C. Young, Superintendent of Business Services

P. Carson presented the 2023-2024 Preliminary Operating Revenues. 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 \$3.7 million and Charitable Trust donations at an estimated amount of \$141,000. These components as well as the capital revenue estimates will be incorporated later. They will be presented at the June 7th meeting.

The 23-24 preliminary operating revenue is presented along with the 22-23 revised estimates and 22-23 estimates for comparison purposes.

The projected enrolment of 20,032 ADE that the 23-24 preliminary operating revenue estimates is calculated on is summarized as follows, which reflects an overall increase of 160 ADE from the 22-23 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.

In the analysis, the 23-24 preliminary operating revenue estimates are compared to the 22-23 revised estimates operating revenue.

Operating Grants for Student Needs (GSN) allocations have increased \$3.1 million or 1.2%.

Pupil Foundation allocation has increased \$2.2 million 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 Ministry of Education sets funding consistent with the current labour framework, which for 23-24 is a \$1 per hour increase for CUPE education workers and a 1.25% salary increase for teachers and other Board staff. 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.

School Foundation allocation has increased \$255,000 or 1.5%. This allocation is intended to cover the costs of in-school administration and leadership including principals, VP's, and secretaries as well as supplies for school administration purposes. 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 \$1.3 million 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. 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 amount, an increase in the Differentiated Special Education Needs amount. This is offset by the reduction in the benefit benchmark.

Language allocation has increased \$277,000 or 5.1%. This allocation is for the FSL & ESL programs. 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 \$24,000 or 1.0%. 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 \$4,100 or 1.6%. 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 \$31,000 or 5.9%. 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 \$310,000 or 6.3%. New for 23-24, 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 PPF to this allocation and is now included in the Specialist High Skills Major Program Table Amount. 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 \$5,800 or 0.3%. The allocation has increased due to the labour framework salary increase, which is offset by the reduction in the benefit benchmark.

Cost Adjustment and Teacher Qualification allocation has increased \$1.2 million or 5.5%. The allocation has increased as a result of the labour framework salary increase, increased enrolment, and qualification and experience changes. This is offset by the reduction in the benefit benchmark.

New Teacher Induction Program allocation has decreased \$13,400 or 7.5%.

ECE Qualification and Experience allocation has increased \$22,000 or 1.7%.

Transportation allocation has increased \$484,000 or 3.0%. There is a new funding formula for Student Transportation. The new funding formula 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 \$492,000 or 43.0%. The fuel costs escalator / de-escalator estimate is determined using a benchmark pump price of \$1.70 per litre including HST for 23-24. This is an increase over the prior year's amounts of \$1.06 per litre including HST. The transition funding is only available until 27-28. 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 \$248,000 or 3.7%. The Board Administration Costs allocation have increased based on the increase of the number of T4 slips issued by the Board, an 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, which is offset by the reduction in the benefit benchmark.

School Operations allocation has increased \$668,000 or 2.7%. The Ministry is providing a 2.0% cost benchmark update to assist boards in managing the increase in commodity prices. The allocation has increased as a result of the labour framework salary increase, increased enrolment and cost benchmark increases, which is offset by the reduction in the benefit benchmark.

Community Use of Schools allocation has increased \$1,100 or 0.4%.

Indigenous Education allocation has decreased \$492,000 or 20.6%. Starting in 23-24, 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 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 \$406,000. the one-time allocation provides funding to partially mitigate the impacts of the realignment within the Indigenous Education Grant for school boards that have had a funding reduction.

Mental Health and Well-Being allocation has increased \$44,000 or 3.3%.

Program Leadership allocation has increased \$7,700 or 0.8%.

Supports for Students Fund allocation has increased \$21,600 or 1.0%. All funds are to be used consistent with the central agreement obligations.

The Ministry Funded In-kind PPE has decreased by \$349,000 or 100%.

COVID-19 Learning Recovery Fund decreased by \$3.1 million or 100%. This funding is now gone.

Other Government Grants have decreased \$990,000 or 18.8%. The Ministry released information on PPF, which is on Appendix A on page 28, with a few previous year one-time initiatives being transferred to the GSN. The total amount transferred is \$467,000. The new PPF initiatives include Staffing to Support De-Streaming and Transition to High School of \$982,000, and Education Staff to Support Reading Interventions of \$664,000. The net increase for PPF Math funding is \$434,000.

Tuition Fees have increased \$433,000 or 21.0%. Community education and outreach fees increase reflects the projection of program enrolment increases.

Other Revenues have increased \$353,000 or 6.0%. Interest reflects a projected decrease in interest rates throughout 23-24. International students' other fees increase reflects an increase in the projection of homestay and other fees.

P. Carson offered to answer any questions.

Chair Godkin thanked Manager Carson and the Finance Team for the Report. Chair Godkin asked for any questions on the report and discussion ensued.

#### 4. OTHER BUSINESS

None at this time.

#### 5. NEXT MEETINGS

Trustee Godkin noted the upcoming Budget Committee meetings on June 7<sup>th</sup> and a tentative meeting on June 14, 2023.

#### 6. ADJOURNMENT

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

Meeting adjourned at 6:43 pm.

## **ADMINISTRATIVE REPORT: PRELIMINARY 2023-2024 OPERATING BUDGET EXPENDITURES**

### **COMMITTEE OF THE WHOLE BOARD (BUDGET) MEETING**

June 7, 2023

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#### **Purpose**

To provide Trustees with an analysis of the 2023-2024 Preliminary Operating Budget – Expenditures.

#### **Background**

The Ministry of Education allows school boards to incur an in-year deficit up to one percent of their 2023-2024 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, accrued interest on long-term debt and amortization of Asset Retirement Obligations.

The 2023-2024 Preliminary Operating Budget Expenditures (Expenditures Budget) exceeds the preliminary Operating Revenues by less than one percent of the 2023-2024 GSN operating allocation and aligns resources to support the strategic priorities as outlined in the Board Strategic Plan.

Continuing in 2023-2024, 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. All funds are being used consistent with the central agreement obligations.

The temporary COVID-19 Learning Recovery Fund that we had received in 2022-2023 has been removed from our funding.

## Current Status

The 2023-2024 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 2022-2023 revised estimates.

Classroom Teachers have increased \$4,227,444 or 3.1%.

- This increase is due to an overall increase of 7.5 FTE as a result of increased enrolment, Priorities and Partnership Fund (PPF) funding, labour framework provisions, qualification and experience changes, and statutory and ELHT premium adjustments, which is offset by the COVID-19 funding removal.

Supply Staff has increased \$10,465 or 0.1%.

- This increase is a result of labour framework provisions and statutory premium adjustments, which is offset by a decrease due to absence trending and usage patterns.

Educational Assistants have increased \$219,705 or 1.3%.

- This increase is due to an increase of 0.50 FTE, labour framework provisions, and statutory and ELHT premium adjustments, which is offset by the COVID-19 funding removal.

Early Childhood Educators have increased \$185,641 or 3.9%.

- This increase is due to labour framework provisions, qualification and experience changes, and statutory and ELHT premium adjustments, which is offset by a reduction of 3.0 FTE due to declining enrolment in Kindergarten classes.

Textbooks and Supplies have decreased 135,391 or 2.1%.

- This decrease is mainly due to the reduction in Priorities and Partnership Fund (PPF) funding expenditures, which is offset by increased international homestay expenditures.

Computers have decreased \$2,229,936 or 38.0%.

- This decrease is a result of a reduction in Surplus and Priorities and Partnership Fund (PPF) funded expenditures.

Professionals / Paraprofessionals have decreased \$227,429 or 2.3%.

- This decrease is due to a reduction in student supervision expenses a result of the COVID-19 funding removal, which is offset by labour framework provisions, and statutory and ELHT premium adjustments.

Library and Guidance have increased \$155,538 or 5.1%.

- This increase is due to an increase of 0.60 FTE as a result of an increase in enrolment, labour framework provisions, and statutory and ELHT premium adjustments.

Staff Development has increased \$55,215 or 4.3%.

- This increase is a result of the increase in PPF funded expenditures.

Principals and Vice Principals have decreased \$289,751 or 2.5%.

- This decrease is due to a reduction of 1.8 FTE as a result of the COVID-19 funding removal, which is offset due to experience changes, labour framework provisions, and statutory and ELHT premium adjustments.

School Office has increased \$217,393 or 3.2%.

- This increase is due labour framework provisions, and statutory and ELHT premium adjustments, which is offset by the reduction of 0.8 FTE as a result of the COVID-19 funding removal.

Co-ordinators and Program Teacher Support has increased \$350,938 or 8.7%.

- This increase is due to an increase of 2.0 FTE as a result of Priorities and Partnership Fund (PPF) funding, labour framework provisions, and statutory and ELHT premium adjustments.

Continuing Education has decreased \$231,504 or 11.4%.

- This decrease is due to the reduction in the Personal Support Worker (PSW) and summer learning program expenditures, decreased enrolment in Literacy and Numeracy, which is offset by labour framework provisions, and statutory and ELHT premium adjustments.

Trustees have increased \$4,679 or 2.7%.

- This increase is a result of statutory benefit increases.

Director and Supervisory Officers have increased \$9,366 or 1.1%.

- This increase is a result of statutory benefit increases.

Board Administration has increased \$36,912 or 0.5%.

- This increase is due to labour framework provisions, and statutory and ELHT premium adjustments, which is offset by the reclassification of 2.0 FTE positions to other categories.

Transportation has increased \$839,381 or 4.3%.

- This increase is a result of increases in fuel and bus operator contract rates.

School Operations and Maintenance have decreased \$24,845 or 0.1%

- This decrease is due to an overall reduction of 6.0 FTE as a result of the COVID-19 funding removal and reclassification of positions to other categories. This decrease is offset by labour framework provisions, statutory and ELHT premium adjustments and increased utility costs.

Other Non-Operating Expenses has decreased \$239,538 or 10.8%

- This decrease is due to the elimination of the Ministry funded PPE In-kind which was the recording of the costs of the personal protective equipment (PPE) supplied by the Ministry of Education. This decrease is offset by labour framework provisions, and statutory and ELHT premium adjustments.

The 2023-2024 Preliminary Operating Budget Expenditures are \$280,761,164 which is an increase of \$2,934,283 or 1.1%.

The 2023-2024 Preliminary Operating expenditures of \$280,761,164 exceed the 2023-2024

Preliminary Operating revenues of \$278,189,472 by \$2,571,692.

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  
2023 - 2024  
Preliminary Operating Budget - Expenditures**

Expenditure Categories	2022-2023 Estimates	2022-2023 Revised Estimates	2023-2024 Estimates
<b>Instruction</b>			
Classroom Teachers	\$ 136,771,206	\$ 138,249,349	\$ 142,476,793
Supply Staff	7,745,727	7,851,254	7,861,719
Teacher Assistants	16,668,274	17,441,208	17,660,913
Early Childhood Educator	4,827,727	4,763,118	4,948,759
Textbooks and Supplies	5,525,610	6,321,962	6,186,571
Computers	4,165,092	5,867,528	3,637,592
Professionals / Paraprofessionals	9,463,430	9,768,210	9,540,781
Library and Guidance	3,036,036	3,053,936	3,209,474
Staff Development	1,073,739	1,296,659	1,351,874
Department Heads	310,024	310,024	310,024
Principals and Vice Principals	11,582,579	11,769,119	11,479,368
School Office	6,811,418	6,853,960	7,071,353
Coordinators and Program Teacher Support	3,681,587	4,041,248	4,392,186
Continuing Education	2,318,242	2,033,442	1,801,938
<b>Instruction Total</b>	<b>213,980,691</b>	<b>219,621,017</b>	<b>221,929,345</b>
<b>Administration and Governance</b>			
Trustees	172,743	172,743	177,422
Director and Supervisory Officers	832,699	842,216	851,582
Board Administration	7,037,172	6,882,542	6,919,454
<b>Administration and Governance Total</b>	<b>8,042,614</b>	<b>7,897,501</b>	<b>7,948,458</b>
<b>Transportation</b>			
Transportation	19,550,419	19,532,518	20,371,899
<b>Transportation Total</b>	<b>19,550,419</b>	<b>19,532,518</b>	<b>20,371,899</b>
<b>Pupil Accommodation</b>			
School Operations and Maintenance	27,542,875	28,554,234	28,529,389
<b>Pupil Accommodation Total</b>	<b>27,542,875</b>	<b>28,554,234</b>	<b>28,529,389</b>
<b>Other</b>			
Other Non-Operating Expenses	1,781,493	2,221,611	1,982,073
<b>Other Total</b>	<b>1,781,493</b>	<b>2,221,611</b>	<b>1,982,073</b>
<b>Operating Expenditures Total</b>	<b>\$ 270,898,092</b>	<b>\$ 277,826,881</b>	<b>\$ 280,761,164</b>



**Limestone District School Board  
2023 - 2024  
Indigenous Education  
Appendix A**

Description	2022-2023 Estimates	2022-2023 Revised Estimates	2023-2024 Estimates
<b>Revenue</b>			
Board Action Plan Revenue	\$ 654,057	\$ 673,028	\$ 1,871,733
First Nations, Metis, and Inuit Studies	2,098,951	2,140,466	87,807
One-Time Realignment Mitigation Fund			406,097
<b>Total Revenue</b>	<u>\$ 2,753,008</u>	<u>\$ 2,813,494</u>	<u>\$ 2,365,637</u>
<b>Expenses</b>			
Student Support Counsellor-focused on indigenous students	\$ 81,037	\$ 88,299	\$ 89,922
River Program Teacher-indigenous secondary school program	88,670	92,684	86,507
Teacher-indigenous student success and re-engagement	89,421	89,436	94,890
EA's-supporting indigenous education in some schools	143,828	220,715	129,300
Tutors-focused on indigenous students	36,000	-	36,000
Professional Learning	25,000	15,000	15,000
Resources, knowledge keepers, activities to support indigenous students	46,262	13,841	65,021
Board Action Plan	143,839	152,095	73,613
Classroom Teachers-FNMI studies course at secondary	1,554,453	1,598,276	1,583,148
Teacher-indigenous student success and re-engagement	188,955	185,495	192,236
Professional Learning-teachers, support for FNMI studies courses, knowledge keepers, resources to support courses	30,000	-	-
Special Education EA Support	325,543	357,654	-
<b>Total Expenses</b>	<u>\$ 2,753,008</u>	<u>\$ 2,813,494</u>	<u>\$ 2,365,637</u>

**Limestone District School Board**  
**2023 - 2024**  
**Equity and Inclusion**  
**Appendix B**

Description	2022-2023 Estimates	2022-2023 Revised Estimates	2023-2024 Estimates
<b>Expenses</b>			
Human Rights Officer	\$ 155,419	\$ 156,203	\$ 159,747
Program Teacher Supports	244,016	244,037	248,296
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>
<b>Total Expenses</b>	<u>\$ 478,435</u>	<u>\$ 479,240</u>	<u>\$ 487,043</u>

**Limestone District School Board  
2023 - 2024  
Special Education and Mental Health  
Appendix C**

Description	2022-2023 Estimates	2022-2023 Revised Estimates	2023-2024 Estimates
<b>Revenue</b>			
Special Education	\$ 30,843,928	\$ 31,179,067	\$ 32,440,895
Special Education Equipment	932,775	1,003,433	1,025,572
ABA Training	58,771	59,678	60,147
After-School Skills Development (ASSD)	74,326	48,209	77,543
Mental Health Workers	348,992	348,992	347,209
Supporting Student Mental Health	<u>431,214</u>	<u>433,264</u>	<u>451,604</u>
<b>Total Revenue</b>	<u>\$ 32,690,006</u>	<u>\$ 33,072,643</u>	<u>\$ 34,402,970</u>
<b>Expenses</b>			
Special Education	\$ 35,349,255	\$ 34,709,042	\$ 35,945,691
Special Education Equipment	932,775	1,003,433	1,025,572
ABA Training	58,771	59,678	60,147
After-School Skills Development (ASSD)	74,326	48,209	77,543
Mental Health Workers	348,992	348,992	347,209
Supporting Student Mental Health	<u>431,214</u>	<u>433,264</u>	<u>451,604</u>
<b>Total Expenses</b>	<u>\$ 37,195,333</u>	<u>\$ 36,602,618</u>	<u>\$ 37,907,766</u>
<b>Expenses Exceeding Revenue</b>	\$ 4,505,327	\$ 3,529,975	\$ 3,504,796
<b>Other Special Education and Mental Health Supports</b>			
Pupil Foundation Funded Expenses	257,589	257,589	261,056
Rural & Northern Education Funded Expenses	590,397	588,180	632,743
Learning Opportunities Grant Funded Expenses	858,975	851,165	913,482
Managing Information for Student Achievement (MISA) Funded Expenses	36,781	37,545	38,423
Support for Students Fund Funded Expenses	125,284	156,558	200,636
Program Leadership Funded Expenses	138,662	151,976	155,299
COVID-19 Learning Recovery Fund	805,620	807,402	-
CUPE Investment in System Priorities Funded Expenses	<u>510,950</u>	<u>505,891</u>	<u>538,838</u>
<b>Total Other Special Education and Mental Health Supports</b>	<u>3,324,258</u>	<u>3,356,306</u>	<u>2,740,477</u>
<b>Total Expenses Exceeding Special Education and Mental Health Allocations</b>	<u>\$ 7,829,585</u>	<u>\$ 6,886,281</u>	<u>\$ 6,245,273</u>

Limestone District School Board  
 2023-2024  
 Programs Supported by Accumulated Surplus  
 Appendix D

Description	2022-2023 Estimates	2022-2023 Revised Estimates	2023-2024 Estimates
<b>Expenses</b>			
VOIP Retrofit	\$ 250,000	\$ 250,000	\$ -
Equity and Inclusion positions - Human Rights Officer and Teachers	277,392	278,187	408,043
Additional IT Devices & Technology	750,000	1,318,000	-
Food Sharing Project	-	72,000	72,000
Unfunded Statutory benefit increases	-	-	703,000
Support for transportation deficit	777,207	677,912	1,453,713
	<u>777,207</u>	<u>677,912</u>	<u>1,453,713</u>
<b>Total Expenses</b>	<b>\$ <u>2,054,599</u></b>	<b>\$ <u>2,596,099</u></b>	<b>\$ <u>2,636,756</u></b>

## **ADMINISTRATIVE REPORT: 2023-2024 PRELIMINARY CAPITAL BUDGET – REVENUES AND EXPENDITURES**

### **COMMITTEE OF THE WHOLE BOARD (BUDGET) MEETING**

June 7, 2023

---

#### **Purpose**

To provide Trustees with an analysis of the 2023-2024 Preliminary Capital Budget – Revenues and Expenditures.

#### **Background**

The 2023-2024 Preliminary Capital Budget – Revenues and Expenditures is being presented on a modified cash basis.

#### **Current Status**

In the analysis below, the 2023-2024 Preliminary Capital Budget – Capital Revenues of \$24,666,228 are balanced to the Capital Expenditures of \$24,666,228.

##### Ministry Programs – School Renewal

- For 2023-2024, the School Renewal allocation is \$4,364,385, an increase of \$312,397 as compared to the 2022-2023 Revised Estimates amount of \$4,051,988.

##### Ministry Programs – School Condition Improvement

- For 2023-2024, the School Condition Improvement allocation is \$16,938,019, an increase of \$186,228 over the 2022-2023 Revised Estimates amount of \$16,751,791.

#### 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.

- Capital debt support interest of \$2,397,252 includes nine Ontario Financing Authority (OFA) long-term financings, all for 25 years.
- Debt charges permanently financed of \$457,419 represents the 55 School Board Trust debt (pre amalgamation liabilities not permanently financed until 2033).
- Short-term interest supported by the Ministry is estimated to be \$479,153 for 2023-2024.

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  
2023-2024  
Preliminary Capital Budget - Revenue**

Revenue Categories	2022-2023 Estimates	2022-2023 Revised Estimates	2023-2024 Estimates
<b>Ministry Funded Projects</b>			
School Renewal	\$ 4,245,163	\$ 4,051,988	\$ 4,364,385
School Condition Improvement	16,751,791	16,751,791	16,938,019
<b>Ministry Funded Projects Total</b>	<b>20,996,954</b>	<b>20,803,779</b>	<b>21,302,404</b>
<b>School Generated Funds - Playground Structures</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Ministry Financing</b>			
Interest on Long Term Debt - 55 School Board Trust	2,540,687	2,540,687	2,397,252
Interest on Long Term Debt - Ontario Financing Authority (OFA)	457,419	457,419	457,419
Short Term Interest	261,074	284,816	479,153
<b>Ministry Financing Total</b>	<b>3,259,180</b>	<b>3,282,922</b>	<b>3,333,824</b>
<b>Capital Revenue Total</b>	<b>\$ 24,286,134</b>	<b>\$ 24,116,701</b>	<b>\$ 24,666,228</b>

**Limestone District School Board  
2023 - 2024  
Preliminary Capital Budget - Expenditures**

Expenditure Categories	2022-2023 Estimates	2022-2023 Revised Estimates	2023-2024 Estimates	
<b>Ministry Programs</b>				
<b>School Renewal</b>				
Various Schools	Interior/Small Capital	\$ 1,068,283	\$ 605,000	\$ 480,082
Various Schools	Building Services	-	-	480,082
Various Schools	Site Improvements	3,176,880	3,446,988	3,404,221
<b>School Renewal Total</b>		4,245,163	4,051,988	4,364,385
<b>School Condition Improvement</b>				
Various Schools	Building Envelope	8,710,932	8,523,372	8,299,629
Various Schools	Building Services	8,040,859	8,228,419	6,267,067
Various Schools	Site Improvements	-	-	2,371,323
<b>School Condition Improvement Total</b>		16,751,791	16,751,791	16,938,019
<b>Ministry Programs Total</b>		20,996,954	20,803,779	21,302,404
<b>School Generated Funds - Playground Structures</b>		30,000	30,000	30,000
<b>Ministry Financing</b>				
Interest on Long Term Debt - 55 School Board Trust		2,540,687	2,540,687	2,397,252
Interest on Long Term Debt - Ontario Financing Authority (OFA)		457,419	457,419	457,419
Short Term Interest		261,074	284,816	479,153
<b>Ministry Financing Total</b>		3,259,180	3,282,922	3,333,824
<b>Capital Expenditures Total</b>		\$ 24,286,134	\$ 24,116,701	\$ 24,666,228



## **ADMINISTRATIVE REPORT: 2024-2025, 2025-2026 DEFICIT ELIMINATION PLAN**

### **COMMITTEE OF THE WHOLE (BUDGET) MEETING**

June 7, 2023

---

#### **Purpose**

To provide Trustees with information for decision making regarding a deficit elimination plan that is required by the Ministry of Education in order to submit a deficit budget as per legislation.

#### **Background**

Section 231(1) of the Education Act states “A board shall not have an in-year deficit for a fiscal year unless, (a) a regulation made under subsection (2) authorizes the board to have an in-year deficit: or (b) the Minister approves the deficit in accordance with any regulations made under subsection (3). “

Ontario Regulation 280/19 allows for an exception to the requirement of a balanced budget providing that the board: (a) has sufficient accumulated surplus to fund the deficit, (b) has a deficit budget that is less than 1% of it's operating revenues and (c) the board submits a deficit elimination plan for approval.

#### **Current Status**

The Board currently has \$21.6 million in unallocated accumulated surplus to fund a deficit elimination plan. Appendix A details the two-year deficit elimination plan for the years 2024-2025 and 2025-2026. Details of the plan are as follows:

- (a) Ministry Funding for contract positions that support human rights, equity and inclusion.
  
- (b) Reduction of the support for the Food Sharing Project.

- (c) Ministry to provide funding for the unfunded portion of statutory benefits.
- (d) Work with our co-terminus Board of Education and the City of Kingston to find efficiencies to cover the funding shortfall in Transportation.
- (e) Work with Ministry to address shortfalls resulting from New Student Transportation Grant Allocation, specifically short falls for drivers' wages and fuel benchmark rate below market price.

### Recommendations

That the Board approve the 2024-2025, 2025-2026 Deficit Elimination Plan as outlined in Two Year Deficit Elimination Plan.

**Prepared by:** Paula Carson, Manager of Financial Services  
**Reviewed by:** Craig Young, Superintendent of Business Services  
Krishna Burra, Director of Education

**Attachments:** Two Year Deficit Elimination Plan

**Limestone District School Board  
Two Year Deficit Elimination Plan**

	2024-2025 Adjustments	2025-2026 Adjustments	Total
<b><i>Equity and Inclusion Positions to be fully funded by Ministry by 2025-26</i></b>			
Equity and Inclusion positions - Human Rights Officer and Teachers	159,747	248,296	408,043
Food Sharing Project reduction	36,000	36,000	72,000
Ministry to fund unsupported Statutory Benefit increases	703,000	-	703,000
Transportation efficiencies to be in place by end of 2025-2026	363,428	621,801	985,229
Ministry to fund shortfalls resulting from new Student Transportation Grant		468,484	468,484
<b>Total Recovery Plan for 2024-2025 and 2025-2026</b>	<b>1,262,175</b>	<b>1,374,581</b>	<b>2,636,756</b>
<b>Operating Accumulated Surplus Balance August 31, 2023</b>	<b><u>21,564,223</u></b>		
<b>Remaining Unappropriated Accumulated Surplus August 31, 2025, August 31, 2026</b>	<b><u>20,302,048</u></b>	<b><u>18,927,467</u></b>	

## **ADMINISTRATIVE REPORT: 2023-2024 BUDGET AND RECOMMENDATION FOR APPROVAL**

### **COMMITTEE OF THE WHOLE BOARD (BUDGET) MEETING**

June 7, 2023

---

#### **Purpose**

To provide Trustees with the 2023-2024 Budget prepared on a Public Sector Accounting Board (PSAB) basis, together with a Compliance Report.

#### **Background**

The 2023-2024 Preliminary Operating Budget Revenue totaling \$278,189,472 was presented at the May 24, 2023, Committee of the Whole (Budget) meeting.

The 2023-2024 Preliminary Operating Budget Expenditures totalling \$280,761,164 was presented at the June 7, 2023, Committee of the Whole (Budget) meeting.

The 2023-2024 Preliminary Capital Budget Revenues and Expenditures, each totalling \$24,666,228 was presented at the June 7, 2023, 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 asset retirement obligations, employee future benefits and accrued interest on long-term debt.

The presentation of the 2023-2024 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.

- \$1,174,847 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.
- \$21,811,557 has been transferred from capital revenue to deferred capital contributions, related to major capital additions. A similar adjustment has occurred under the expenses.
- Amortization of tangible capital assets expense has been added for \$17,385,822 with an offsetting amortization of deferred revenue of \$17,203,350. The difference of \$182,472 represents funding of \$117,408 coming from committed capital surplus, and \$65,064 offset against operating budget revenue.
- Amortization of asset retirement obligations expense has been added for \$1,246,713 and this is excluded for compliance purposes.
- \$3,700,000 has been added to both revenue and expense for school-generated funds.
- \$141,000 has been added to both revenue and expense for Charitable Fund.
- Amortization of employee future benefits of \$1,111,600 and accrued interest of \$43,432 have been excluded.
- Amortization of employee future benefits and asset retirement obligations are funded from accumulated surplus.
- The 2023-2024 Budget contains total revenues of \$299,802,046 and total expenses of \$303,759,491 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 2023-2024 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, accrued interest on long-term debt and amortization of Asset Retirement Obligations.

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 2023-2024 Budget deficit is compliant with the Ministry in-year deficit calculation.

## Recommendations

The 2023-2024 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 2023-2024 Budget prepared on a PSAB basis with total revenues of \$299,802,046 and total expenditures of \$303,759,491.

**Prepared by:** Paula Carson, Manager of Financial Services

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

**Attachment(s):** 2023-2024 Consolidated PSAB Budget and Compliance Report

**Limestone District School Board  
2023-2024 Consolidated PSAB Budget**

	<b>2023-2024 Estimates</b>
<b>Revenue</b>	
Operating	\$ 278,189,472
Capital	24,666,228
Transfer (to) Deferred Capital Contributions - Related to Tangible Capital Assets	
Operating Minor Capital Additions	(1,174,847)
Capital Major and Minor Capital Additions	(21,811,557)
Transfers From Deferred Capital Contributions	17,203,350
School Generated Funds	3,700,000
Charitable Trust Revenues	141,000
Amortization of Employee Future Benefits	(1,111,600)
<b>Total Revenue - Consolidated PSAB Budget</b>	<b>299,802,046</b>
<b>Expenses</b>	
Operating	280,761,164
Capital	24,666,228
Non-Expenditure Items-Related to Tangible Capital Assets	
Operating Minor Capital Additions	(1,174,847)
Capital Major and Minor Capital Additions	(21,811,557)
Amortization of Tangible Capital Assets	17,385,822
Amortization of Asset Retirement Obligations	1,246,713
School Generated Funds	3,700,000
Charitable Trust Revenues	141,000
Amortization of Employee Future Benefits	(1,111,600)
Debt Support Payments - Accrued Interest	(43,432)
<b>Total Expenses - Consolidated PSAB Budget</b>	<b>303,759,491</b>
<b>Consolidated PSAB Budget Surplus (Deficit)</b>	<b>\$ (3,957,445)</b>

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  
2023-2024 Compliance Report**

	<b>2023-2024 Estimates</b>
<b>Revenue</b>	
Total Revenue - Consolidated PSAB Budget	\$ 299,802,046
Excluded Items	
School Generated Funds	(3,700,000)
<b>Total Revenue For Compliance Purposes</b>	<b>296,102,046</b>
<b>Expenses</b>	
Total Expenses - Consolidated PSAB Budget	303,759,491
Excluded Items	
School Generated Funds	(3,700,000)
Amortization of Employee Future Benefits	1,111,600
Debt Support Payments - Accrued Interest	43,432
Amortization of Employee Future Benefits Funded From Retirement Benefits (Accumulated Surplus)	(1,111,600)
Amortization Funded From Committed Capital (Accumulated Surplus)	(117,408)
Amortization of Asset Retirement Obligations	(1,246,713)
<b>Total Expenses For Compliance Purposes</b>	<b>298,738,802</b>
<b>Surplus (Deficit) For Compliance Purposes</b>	<b>\$ (2,636,756)</b>
<b>Budget (Deficit) Less Than 1% of Grants For Student Needs (GSN) Operating Allocation</b>	<b>Compliant</b>

Note(s)

The Ministry of Education allows school boards to incur an in-year deficit up to one percent of their 2023-2024 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.