

Limestone District School Board

Agenda

Committee of the Whole Board (Budget) Meeting

Tuesday, May 16, 2017

Limestone Education Centre

220 Portsmouth Avenue, Kingston, Ontario

4:30 p.m.

Approval of the Agenda

Declaration of Conflict of Interest

1. Budget Consultations/Deputations Presentations

- a) Fetal Alcohol Spectrum Disorder – Training Session, Amanda Taillefer (Appended.)
- b) Secondary School Administrators' Organization, Erin Pincivero, Principal (Appended.)
- c) Association of Elementary School Administrators, Steve Hedderson, Principal (Appended.)

2. Information Items

- a) 2017-2018 Preliminary Operating Budget Revenues (Appended.)
- b) Accumulated Surplus & Deferred Revenue – Capital (Appended.)

Other Business

Next Meeting Dates

Monday, June 5, 2017 – 4:30 p.m.

Wednesday, June 14, 2017 - 4:30 p.m.

Adjournment

Deputation regarding the Limestone District School Board's 2017-2018 budget priorities

Date: Wednesday, May 10, 2017

To: Liz Strange - Board Secretariat/Records Management Coordinator, on behalf of Trustees

Submitted by: Amanda Taillefer

Parent of twins presenting with Fetal Alcohol Spectrum Disorder (FASD);
Member of the Kingston Adoptions Connections Group;
Member of Kingston's FASD Parent Action Group

Dear Trustees of the Limestone District School Board,

As an adoptive parent of twins presenting with Fetal Alcohol Spectrum Disorder (FASD) and on behalf of the children, adolescents, families and educational staff striving daily to contend with the challenges that manifest as a result of the disorder, I would like to express gratitude for the opportunity to make a deputation to provide input toward budget priorities for the 2017-2018 school year. Specifically, I am requesting that the Limestone District School Board budget plan incorporates financial allocations toward an initiative to disseminate FASD awareness among all student-facing staff. What students presenting with FASD most urgently require for their academic and long-term social-emotional success is leadership through the provision of informed supports and interventions. The existing gap in the knowledge of educators and staff relative to the needs of children presenting with FASD is a contributing factor to the traumas and crises individuals and their families experience across a lifespan.

Fetal Alcohol Spectrum Disorder: What is it?



FASD is an umbrella term that encompasses a constellation of physiological and neurological defects that directly result from prenatal alcohol exposure. James Reynolds et al assert that "the most debilitating aspect of prenatal alcohol exposure is central nervous system injury, which can manifest as intellectual, neurologic, and behavioral abnormalities," with the frequency of FASD in live births making it "a public health problem of epidemic proportion." Further, "the consequences of prenatal alcohol exposure can then manifest in a wide variety of mild to moderate brain dysfunctions in processes, such as learning and memory, executive function, social communication, attention, and sensory-motor skills. Childhood depression, anxiety, and other mental health conditions are also common...The combination of these functional deficits leads to severe adaptive problems at home, at school or work, and in society." (Reynolds 2011)

Many continue to assume that FASD is only present if there are observable facial indications. Realistically, FASD is invisible in more than 90% of cases, (Andrew 2011) with manifestations apparent only if alcohol was consumed between days 17 and 21 of the gestational period.

As outlined by a retired teacher from the Toronto District School Board with 30 years of experience teaching in Ontario, "It is absolutely essential that educators and parents understand the kind of brain damage found in FASD before they can start to understand the behaviours of children and adolescents with FASD and be successful in working with them." (Cunningham 2017) As simplistically depicted in the table below, brain functionality in an individual presenting with FASD differs from that of an individual with typical neurological development:

Representation of the brain damage in FASD

© Diane V. Malbin, MSW [FASCETS](#)

| | |
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|  |  |
| <p>Normal brain development is complex, orderly, and sequential.</p> | <p>FASD: There is often undergrowth, overgrowth, gaps and tangles.</p> |
| <p>Rich neural networks provide mechanisms for basic abilities:</p> <ul style="list-style-type: none"> • Storing, • remembering, • integrating, and • retrieving information. | <p>With fewer cells, the brain structure and chemistry may be altered affecting:</p> <ul style="list-style-type: none"> • basic cognitive abilities, • and sensory responses |

from <https://www.fasdwaterlooregion.ca/at-school-1/fasd-in-the-classroom/fasd-is-a-brain-based-disorder>

Interestingly, “the diffuse brain damage caused by prenatal exposure to alcohol can result in areas of strength that camouflage profound social, behavioural, and learning deficits... [ultimately resulting in] adverse life experiences of those with the disability [complicating] education, justice and mental health interventions” (Burns and Legge, 2013). The referenced deficits are commonly in the areas of:

- | | |
|--|---|
| <ul style="list-style-type: none"> • memory • language processing • adaptive functioning (daily living) • executive functions (including the ability to anticipate, plan, organize appropriately and to adjust or accommodate to change) | <ul style="list-style-type: none"> • sensory integration • social communication • emotional regulation |
|--|---|

(Burns and Legge, 2013)

Why is FASD a relevant concern?

Despite having been officially deemed a neurological disorder since 1973, it continues to largely be an invisible disability. FASD training and awareness are not something teachers and/or school staff in Ontario are categorically provided with, though they are in British Columbia and other areas of Western provinces where initiatives around the broader complications of addictions are gaining supports and notoriety. This is unsettling, considering children presenting with FASD locally spend so many of their waking hours during their most formative years in an academic environment where they are at risk of being misunderstood and unsupported due to a systemic lack of awareness: “systemic inaction on FASD is not benign; the disability can be devastating to families and has been estimated to cost the Canadian economy \$6.2 billion annually (Thanh, Jonsson, Dennett, & Jacobs, 2011.)”

Research conducted by Philip May et al in 2014 on first grade students between 6 and 7 years of age enrolled in public and private schools in the Midwestern United States confirmed that between 2.4% and 4.8% of the population (translating to between 2 and 5 out of every 100 students) are inflicted with FASD. There are alarming indications that the rate may be higher:

Western University PhD student and researcher, Ben Laufer, asserted in a FASD and Epigenetics Q & A Talk that:

“In Canada, 10-15% of pregnant women (depending on province) report they consume some alcohol during pregnancy. [Because] people tend to underreport the amount of alcohol they actually drink...the real numbers are probably even higher. Although alcohol-exposed children don't all go on to develop full-blown FAS [Fetal Alcohol Syndrome], many do fall under the much broader umbrella term of FASD. Even more might display challenges that don't meet the threshold for an FASD diagnosis, but that may still be connected to the prenatal alcohol exposure. This represents a serious public health issue of unprecedented scale.”

Due to the multidisciplinary complexities and burden of cost associated with diagnoses, not everyone who presents with FASD is diagnosed. In keeping with this, and considering that FASD is prevalent among fostered and adopted children, Ira Chasnoff et al projected in 2015 that between 80% and 87% of fostered and adopted children presenting with FASD are either undiagnosed or misdiagnosed. This lack of awareness and education results in chronic trauma and devastation:

“It is the cluster of brain-based deficits that, when unrecognized, leads to involvement in the justice system—as victims, accused and offenders. In addition, those with the disability are vulnerable to abuse as children, adolescence and adults as services fail to recognize and/or respond to their lifelong needs (Streissguth 1996, 2004, 2007, Fast, Clark E. et al 2004)” (Burns and Legge 2013).

In Canada, over 60% of people with FASD - over the age of 12 - have been charged or convicted of a crime (Crowe 2014). A most recent estimate during the key note address at the 1st Annual FASD Eastern Ontario Symposium implied that 87% of Canada's federal prison population presents with FASD (Barthel 2017). Conversely, the neurological deficits also translate into heightened vulnerabilities for many with FASD: More than 70% of people with FASD have been a victim of crime (Crowe 2014).

A John Howard Society of Ontario Fact Sheet stipulates that “due to no diagnosis or misdiagnosis, people with FASD frequently struggle in school. Over 60% of people with ARND [Alcohol Related Neurological Defects] between the ages of 12-51 will have disrupted school experiences. **The research shows that education is strongly correlated with preventing criminal behaviour and recidivism**” (Issue 26 2010).

What do students with FASD need for success?

To optimize the success of our children presenting with FASD and their futures, a collaborative and informed network including parents, caregivers, educators, medical practitioners and therapists, is imperative. It is time and there is opportunity to take informed initiative toward supporting students, teachers, families and communities to improve the life course trajectory for a significant portion of our population. As a starting point, I beseech that the Limestone District School Board ear-mark funds for all student-facing staff to attend a mandated, one-day FASD educational and professional development presentation as an explicit component of both the Professional Development and School Improvement Plans.

There are tremendous resources associated with Kingston from which the LDSB staff may acquire FASD-informed supports and education to facilitate this:

1. The Fetal Alcohol Resource Program (FARP) through Ottawa's Citizen Advocacy has provided numerous FASD educational and professional development presentations and workshops, including two in Kingston in the spring and fall of 2016, respectively, to:
 - i. members of Youth Justice Ontario, including police and probation officers, social workers, and mental health staff. This training was offered in conjunction with Youth Now Canada, and
 - ii. Ontario Court Judges at their annual conference upon the request of the Honourable Justice Heather Perkins-McVey who founded the Youth Mental Health Courts in Ottawa. She is an avid supporter of the FARP. FARP representatives were participants in a panel discussion.

A recent CBC radio interview relative to Ontario's FASD strategy included comments from the FARP Program Manager:

- <http://www.cbc.ca/player/play/933940803612>

2. Notably, Dr. James Reynolds is a Queen's University Professor in the Department of Biomedical and Molecular Sciences and is one of the Advisors to Ottawa's FARP. He has been researching FASD for about 25 years and is a lead FASD investigator with Kids Brain Health Network (a funding partner for Ottawa's Fetal Alcohol Resource Program). His most recent CBC Radio interview regarding FASD is here:

- <http://www.cbc.ca/player/play/913913923973>

In the interest of expediting progress, an estimate has been obtained from the Fetal Alcohol Resource Program's Manager, Nancy Lockwood, and confirmed with the Executive Director for an optimal FASD training session. The approximate fee of \$2000.00 would include the travel, meal and overnight accommodation expenses for 2 members of the Fetal Alcohol Resource Program staff (including at least one member with a history of addictions service management in British Columbia – a provincial forerunner regarding FASD supports and awareness). They would facilitate a full day of session to all of the LDSB's student-facing staff (including teachers and support staff, principals and vice principals, bus drivers and custodians, as each of these parties are an integral component of our childrens' daily associations). To gain a relevant and applicable knowledge base, a one hour FASD 101 plenary would be offered, followed by breakout groups where the bus drivers and custodial staff would be apart from teachers and classroom staff. Breakout topics would include: specific strategies for success; IEPs and IPRCs; FASD classrooms; building an "external brain" for an individual with FASD; social skills, etc.

Should there be a desire to explore this or other viable options with the Fetal Alcohol Resource Program further, Nancy Lockwood (Program Manager) may be reached at 613-761-9522, ext. 234; nlockwood@citizenadvocacy.org. (<http://www.citizenadvocacy.org/fetal-alcohol-resource-program>)

Our children are our future, and optimizing the positive potential for both is imperative to the health and resilience of our communities.

Thanking you in advance for any considerations you may afford, and looking forward to gaining supportive ground together,

Amanda Taillefer
613-767-2414

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<http://www.fasdontario.ca/cms/wp-content/uploads/2014/05/FASD-and-Justice-Survey-Report.pdf>)

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Laufer, B. FASD and Epigenetics Q & A Talk: “What does epigenetics have to do with FASD?” <https://preventionconversation.org/>. May 8, 2017.

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Secondary Principals' Central Programs Budget Submission to the Limestone District School Board Trustees

May, 2017

Background

Secondary Schools are directly allocated funds based on a per-pupil basis as determined by the Board. Trustees also allocate funds to support board-wide initiatives and programs through the Secondary Central Programs Budget. As everyone is aware declining enrolment and decreased funding makes financial planning a challenge for the upcoming school year.

Secondary School Central Programs Budget

The Secondary School Central Programs Budget allows for cost effective use of limited financial resources among schools. It supports a number of initiatives and resources utilized Board-wide. This budget is used to support our collective mission which is *to prepare students within a safe and inclusive environment to embrace a changing world as life-long learners and informed and responsible citizens*. It specifically supports the Board's strategic objective of *student success and increased achievement levels*.

The current year we were able to support the following.

- Information Technology – particularly the area of assistive technology for students
- Professional Learning for P's and VP's
- Cooperative education
- Outdoor education
- Secondary school enrichment programs
- The University and College Info Program
- Cancopy, video, SoCan and other technical licenses
- Secondary extracurricular activities, including the arts and athletics (a portion of this is used to support late busing for after school activities in rural schools, where there continues to be financial pressure)

Financial Needs for 2017-2018 School Year

Maintenance of the Central Programs Budget is vital to the continued success of our secondary schools. For principals, collectively reviewing our financial needs and working together with central funds to address needs with cost efficiency and consistency across secondary schools has proven to be an effective model.

There is one main area in which principals agree continues to be pressure and we are unable to provide enough financial support. The need for enhanced information technology resources is critical to the engagement and success of our students.

Information Technology Allocations to enhance engagement, accountability and sustainability

There is continued pressure to ensure our schools and our teaching remain current, relevant and engaging for our students, who are often ahead of the adults in their world, in this area. As well, there is an increasing need to purchase e-books, text materials and other electronic resources to support all students, but in particular, to support students requiring assistive technologies to ensure success. It is essential that we have technology in the hands of all of our students and are aware that not every family can afford to purchase a laptop or tablet for their children. We would also like to enhance our research licenses in our schools so our students can effectively perform research.

Secondary principals wish to acknowledge and thank Trustees for their continued support and hard work, particularly during this difficult budget process in very difficult times. Our combined efforts will continue to provide excellent programming, safe and inclusive environments and a high quality educational experience for all of our students.

Association of Elementary School Administrators

May 11, 2017

Dear Trustees of the Limestone District School Board:

The Association of Elementary School Administrators (“AESA”) would like to thank you for allowing us the opportunity to share our perspective on areas of priority to consider as part of your 2017-18 budget deliberations. Steve Hedderson, Principal at Calvin Park Public School and AESA Budget Chair will speak on behalf of AESA at the Budget meeting on May 16, 2017.

AESA recognizes that again this year we are faced with difficult decisions in order to balance next year’s budget. We request that one critical area be protected and supported as much as possible: Special Education. In *The Road Ahead* to 2021, we believe our success will be built upon our continued, collective commitment to high expectations of learning for all. Our success will be measured in part by our ability to continually enhance well-being for an increasingly diverse population, while significantly reducing achievement gaps. It will mean continuing to collaboratively address areas of Special Education in the broadest sense, beginning with achieving as much stability in funding as possible.

We are fortunate in Limestone to work with some of the most skilled teachers and support staff. We recognize that to address well-being and equity of outcomes for all, we need to continually build our own capacity and support the continual growth of our staff in areas of Special Education, mental health and wellness, and Mathematics. Therefore, a second priority area of funding is for professional learning.

We are proud of the continued growth we see in teaching and learning across our classrooms in Mathematics and we’re hopeful we can build on our collective work next year through strategic learning opportunities that are responsive to school and learner needs. We hope this work can be enhanced through funding for a third priority area for elementary administrators: additional instructional coaches.

Please find attached a summary of AESA’s budget priorities for consideration for 2017-2018.

Sincerely,

AESA Executive

BUDGET CONSIDERATIONS FOR 2017-2018

Our Continued Commitment

Elementary administrators remain committed to our role as learning leaders and lead learners in schools. We are committed to fostering safe, responsive learning environments for all. We are committed to the ongoing learning of all staff in service of deep learning for *every* Limestone student to help achieve equity of outcomes.

AESA's Top Budget Priority: Special Education

A Multifaceted Approach

Special Education is a priority. We are committed to ensuring that our students who may be most in-risk continue to have the best possible opportunities for success in our schools and our system. We believe doing what is possible to stabilize funding in this area is our highest priority in budget considerations. However, we also recognize that money alone will not allow us to meet the needs of every learner. It will mean continuing to collaboratively address areas of Special Education in the broadest sense including: to equitably allocate human resources across a system that spans from early years to graduation, to continually evaluate the cost-benefit analysis of special programs intended to meet the needs of different learners, and to continue to collectively build our capacity to foster safe, inclusive and responsive “thinking classrooms” everywhere.

Professional Learning: Ongoing, Sustainable Growth for All

Our Belief

We believe in the collective capacity of educators in Limestone to continue to evolve to meet the demands of our increasingly diverse and changing learners, and we embrace our role in the professional learning cycle as instructional leaders, facilitators and co-learners.

Funding for Supporting Professional Learning

We are hopeful to continue to see funding to support the learning needs of staff in our schools to support a variety of mental health and wellness needs for students in-risk. In addition, we are hopeful funding will continue to promote teaching and learning strategies that support the learning of students with Special Education needs in our classrooms along with areas of curricular focus. For example, examining universal design for learning in the area of Mathematics helps support continual growth in mathematics for teaching and Special Education simultaneously. Learning how to better capture evidence of student learning can involve noticing and naming the mathematics within a problem-solving context, while using technology to allow students to make their thinking visible, and ensuring the mathematics is accessible to a diverse group of learners.

Instructional Coaches

We value professional discourse at the learning table and we want to help people translate the thinking from those conversations into new actions in the classroom so those new practices can become embedded as part of regular practice.

Promoting co-planning, co-teaching, debriefing and reflecting with a knowledgeable other in the form of an instructional coach is an important part of the learning cycle. It provides an opportunity for risk-taking, intentional observing, practising, receiving feedback, reflecting and ultimately – adopting and innovating. It can lead to a more collaborative approach to teaching and learning in schools and lends itself to the likelihood of more shared ownership for success of more students within a school. It's another step in developing our district's culture of learning. This deep collaborative work will be important if we hope to see further gains in the areas of Special Education and Mathematics across our district.

Although it continues to be a priority for elementary administrators to see more instructional coaches in schools to support excellent teaching and learning in classrooms, we understand that in times of financial constraint, investments can be challenging. Given the continued reduction of funding in Special Education, developing the capacity of classroom teachers and support staff to be better able to address the needs of an increasingly diverse student population is critical for our current and future success.

How: Possibilities Beyond New Money

Strategically introducing additional instructional coaches into elementary schools could be achieved in a number of ways outside of new money being allocated. For example, the number of professional learning days per teacher could be reduced slightly in order to achieve partial or full release for some instructional coaches. There may be other ways to achieve this type of professional learning support as well, particularly when a new investment is likely not possible this year. As always, we remain open for any type of consultation that could assist in achieving this outcome and supporting the direction of the Board moving forward.

Looking Ahead

The significant investment our Board has made in supporting professional learning and technology over the last number of years is greatly appreciated. We plan to build on, and deepen our learning moving forward. We are hopeful that next year's investment in professional learning continues to address capacity building in Mathematics and Special Education and uses the technology investments of previous years to support these efforts.

***Limestone District School Board
Administrative Report***



Report To: Board of Trustees

From: Myra Baumann
Manager of Financial Services

Subject: **2017-2018 Preliminary Operating Revenue Estimates**

Date: May 16, 2017

Objectives:

To provide Trustees with an analysis of the 2017-2018 preliminary operating revenue estimates.

History/Background:

The preliminary operating revenue estimates is not yet presented on a full PSAB basis. It excludes School Generated Funds at an estimated amount of \$6,000,000 and Charitable Trust donations at an estimated amount of \$200,000. These components as well as the capital revenue estimates will be incorporated later.

The 2017-2018 preliminary operating revenue estimates is presented alongside the 2016-2017 revised estimates and 2016-2017 estimates for comparison purposes.

The projected enrolment of 19,403 ADE that the 2017-2018 preliminary operating revenue estimates is calculated on is summarized below:

- Elementary enrolment is projected at 13,200 ADE.
- Secondary enrolment is projected at 6,134 ADE.
- Secondary-high credit enrolment is projected at 69 ADE.
- Adult, Continuing Education and Summer School enrolment is projected at 470 ADE.

Observations/Analysis:

In the analysis below, the 2017-2018 preliminary operating revenue estimates is compared to the 2016-2017 revised estimates operating revenue.

Over-all the operating GSN allocations has increased \$6,714,444 or 2.94%.

Pupil Foundation allocation has increased \$2,400,187 or 2.33%.

- Allocation is intended to cover classroom related costs including teachers, ECE's, supply teachers, library and guidance, consultants 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 meaning a 1.50% salary increase, no unpaid days, funding for sick days at 11 days, minimum benefit period for maternity leave for eligible employees at 8 weeks 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.
- Enhanced average class size funding benchmarks for FDK from 26.00 to 25.75 and for Grades 4-8 from 24.50 to 24.17. Over five years, the funded average class size for Grades 4-8 will be improved to 22.85.
- Over all the allocation has increased as a result of increased enrolment, the labour framework salary increase and improved funded average class sizes offset by a reduction in the benefit benchmark.

School Foundation allocation has increased \$212,137 or 1.36%.

- In 2017-18, the Ministry will begin phasing in a four-year change on the definition of a school based on recommendations from the Technical Advisory Committee. The change will provide funding based on a campus definition of a school. A campus is being defined as property or properties owned, leased or rented by the school board that are linked by a contiguous property line.
- As part of the School Board Efficiencies and Modernization (SBEM) strategy, the Ministry has continued phasing in a new allocation announced in 2014-2015 with 2017-2018 being the final year of a three-year phase in.
- Under the new allocation, there are three tiers of funding support for 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, which does not meet the criteria for either a distant or a supported school.

- Included in the new allocation method is an increase in secondary vice principal supports, which will be scaled at a rate of one FTE per 500 ADE, starting once a school is eligible for funding for one principal FTE.
- Combined elementary/secondary schools will now receive funding for one additional full-time equivalent principal at a threshold of at least 350 students (with at least 100 elementary students and at least 100 secondary students), rather than the previous threshold of more than 300 elementary students and more than 500 secondary students.
- This allocation is intended to cover costs of in-school administration and leadership – principals, VP's and secretaries as well as supplies for school administration purposes.
- Over all the allocation has increased as result of increased enrolment, the labour framework salary increase and the allocation method changes offset by the reduction in the benefit benchmark.

Special Education allocation has decreased \$634,669 or 2.18%.

- The High Needs Amount (HNA) allocation has been renamed the Differentiated Special Education Needs Amount (DSENA) allocation. The new name expresses the allocation's purpose, which is to better reflect the variation among boards with respect to students with special education needs and boards' abilities to meet those needs.
- As a result of the new funding model for special education introduced in 2014-2015, the historical HNA per-pupil amounts and the transitional HNA Stabilization support are being eliminated. Funding from these changes will be gradually re-purposed over a four-year period and re-distributed to increase the proportion of funding that is allocated through both the DSENA Measures of Variability Amount (MOV) and the Special Education Statistical Prediction Model (SESPM). In addition, a DSENA Base Amount for Collaboration and Integration has been introduced which provides a base of high needs funding using the same amount for all school boards.
- Provincially, the new special education funding model changes are fiscally neutral, with a redistribution funding effect on boards over a four-year basis, with 2017-2018 being the final year.
- Over all the allocation has decreased as result of the reduction in the benefit benchmark and changes to the funding model offset by increased enrolment and labour framework salary increase.

Language allocation decreased by \$173,240 or 4.64%.

- In 2016-2017, the Ministry analyzed the 2011 NHS and Census data and determined that the data quality is sufficient to warrant updates to the Pupils in Canada (PIC) component of the English as a Second Language allocation. Using the most recent available data from the 2011 NHS and Census will help ensure that this component better reflects and supports on-the-ground needs of boards.
- 2017-2018 is the second year of the three-year phase in of these updates. The length of the phase in is designed to complete the update in advance of when it is anticipated the 2016 Census data will become available for implementation of further updates.
- The allocation represents French as a Second Language of \$2,804,609 and English as a Second Language of \$757,881.
- French as a Second Language (ESL) 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.
- Over-all the allocation decrease is a result of the NHS and Census update, a decrease in projected ESL students and the reduction in the benefit benchmark offset by labour framework salary increase.

Supported School allocation has increased \$19,888 or .94%.

- As part of the School Board Efficiencies and Modernization (SBEM) strategy, the Ministry of Education has continued phasing in a new allocation method. 2017-2018 is the final year of a three-year phase in of the changes.
- Change to the allocation so that elementary or secondary supported schools generate a minimum of one FTE teacher if they have an ADE greater than zero. A combined elementary/secondary school will generate a minimum of two FTE teachers (1 elementary and 1 secondary) if both elementary and secondary ADE are greater than zero.

- Change to the allocation so that additional support is no longer provided once schools are large enough to generate sufficient funding through the Pupil Foundation Grant to meet the minimum teacher staffing thresholds in this allocation (7.5 elementary FTE teachers, 14 secondary FTE teachers).
- Provides additional funding for teaching and early childhood educator (ECE) staff to improve the viability of Supported Schools.
- Over all the allocation has increased as a result of increased enrolment and the labour framework salary increase offset by a reduction in the benefit benchmark and the allocation method change.

Remote and Rural allocation has decreased \$352,693 or 62.43%.

- As part of the School Board Efficiencies and Modernization (SBEM) strategy, the Ministry of Education has continued phasing in a new allocation method. 2017-2018 is the final year of a three-year phase in of the changes.
- Updated factors to reflect more current road networks, population data and urban centres with a population of at least 200,000. Distance factor is now measured from the central board office, instead of from the geographical centre of the board to the nearest largest urban centre, that being Ottawa.
- Over all the allocation has decreased as a result of a reduction in the benefit benchmark and the allocation method change offset by increased enrolment and the labour framework salary increase.

Rural and Small Community allocation has decreased \$49,407 or 100%.

- As part of the School Board Efficiencies and Modernization (SBEM) strategy, the Ministry of Education has begun phasing out this allocation. 2017-2018 is the final year of a three-year phase out.
- The allocation has decreased to zero as result of the allocation being phased out.

Learning Opportunities allocation has increased by \$2,378,465 or 52.87%.

- Components include literacy/numeracy, student success, school effectiveness, OFIP, specialist high skills major, mental health leader, outdoor education and supplemental library funding.
- Seven components within the Learning Opportunities allocation (Literacy & Math outside the school day; Student Success Grades 7 to 12; Grades 7 & 8 Literacy & Numeracy and Student Success Teachers; School Effectiveness Framework; OFIP Tutoring; Specialist High Skills Major; Outdoor Education) will be enveloped in a new student achievement envelope.
- There is some flexibility in the use of the seven individual allocations within the student achievement envelope as long as the funds in total are spent on the seven programs in the envelope.
- The labour framework established a Local Priorities Fund (LPF) to address a range of priorities, including special education. Per the terms of the framework, each board and union/federation is to meet to discuss the use of the funds consistent with the board needs. LDSB is expected to receive \$2,029,536 in LPF funding in 2017-2018 comprised of \$1,129,416 for special education and \$900,120 for other local priorities.

- Over-all allocation has increased as a result of increased enrolment, labour framework salary increase and LPF offset by the reduction in the benefit benchmark and the allocation method change.

Continuing Education allocation and Other Programs has increased \$382 or .02%.

- The continuing education allocation is driven primarily by enrolment. Enrolment is projected to decline in 2017-2018 in the Adult Day School area, from 320 ADE to 308 ADE. There is a small increase expected in International Language Course enrolment.
- Over all the allocation has remained similar and includes the labour framework salary increase offset by the decline in enrolment.

Teacher Qualification and Experience allocation has increased \$3,611,751 or 18.09%.

- Intended to offset teacher compensation costs increases that are beyond the pupil foundation benchmark.
- The allocation is determined by considering the board has projected teacher-staffing complement (FTE) as scattered across the collective agreement salary grids.
- 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 recovery will be over 7.2 years equivalent to the estimated average remaining service life of employees eligible for retirement gratuities as at August 31, 2012.
- The labour framework established a one-time professional development payment to staff of \$876,836, equivalent to the amount that would have been generated if the salary benchmarks had been increased by .5%.
- 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. LDSB will receive benefit trust funding of \$2,319,974 for teaching employee groups transitioned in April 2017 and remaining employee groups expected to be transitioned later in 2017.
- Over all the allocation has increased to reflect labour framework agreements concerning professional development payouts and funding for the transition provincial ELHT trusts.

New Teacher Induction Program allocation has decreased \$4,402 or 4.39%.

- Allocation is based on 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 \$45,614 or 3.26%.

- 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.

Transportation allocation has increased \$331,073 or 2.21%.

- The province is providing a 2% transportation cost increase to recognize higher operating costs.

- The fuel costs escalator / de-escalator allocation is set using a benchmark pump price of \$1.058 per litre including HST (\$0.936 without HST) which is consistent with last year. This will be revisited throughout the year and resulting grant adjustments (increases or decreases) are made twice per year.

Administration and Governance allocation has increased \$297,980 or 4.88%.

- Based on the advice of the School Board Administration and Governance Advisory Group (BAAG), the Ministry began to implement a new funding model in 2014-2015, with 2016-17 being the final year of the four-year phase-in of the new model.
- A new allocation to support Capital Planning Capacity (CPC) was introduced in 2014-2015 and will continue for 2017-18. This program is one of the pillars of the School Board Efficiencies and Modernization (SBEM) initiative. The intent of the program is to support boards as they undertake additional capital planning activities to make efficient use of underutilized space.
- Temporary transitional supplement has been added to assist boards with the recently negotiated agreements.
- Over all the allocation has increased as a result of labour framework salary increase for all employees with the exception of the Director, the new funding model and the temporary transitional supplement.

School Operations allocation increased \$582,291 or 2.73%.

- As part of the School Board Efficiencies and Modernization (SBEM) strategy, the Ministry of Education has continued phasing in a new allocation method. 2017-2018 is the final year of a three-year phase in of the changes.
- Changes to the allocation include eliminating base top-up support, reinvesting a portion of this funding in per pupil operating benchmarks, updating the three board specific adjustment factors: Supplementary Area Factor (SAF); Weighted School Age; and Geographic Adjustment Factor (GAF) and introducing reduced distance thresholds to qualify for enhanced top-up, while phasing out enhanced top-up eligibility based on rural postal codes.
- In addition, the Ministry is providing a 2% cost benchmark update to assist boards in managing the increase in commodity prices.
- Over all the allocation has increased as a result of increased enrolment, the labour framework salary increase, benchmark increases and the new allocation method.

Community Use of Schools allocation increased \$12,448 or 4.25%.

- The Ministry is providing a 3% increase to this funding.

Declining Enrolment Adjustment allocation decreased \$290,210 or 85.28%.

- As part of the School Board Efficiencies and Modernization (SBEM) strategy, the Ministry of Education has changed the allocation method.
- The changes are effective for 2015-2016 and include the first year component being reduced from 100% to 50%, the second year component being reduced from 50% to 25% and the elimination of the third year component.

- GSN grants are linked to enrolment, so as enrolment declines so does funding. Some costs are easy to adjust in reaction to this – i.e. teaching costs can be adjusted through the overall staffing process. However, other costs take time to adjust and restructure. The declining enrolment grant helps to offset lost grant revenue during this transition period.

Indigenous Education allocation increased \$134,787 or 14.68%.

- The per-pupil allocation will now be enveloped to a new indigenous education envelope.
- Over all the allocation has increased as a result of increased enrolment and labour framework salary increase offset by the reduction in the benefit benchmark.

Safe Schools allocation increased \$4,587 or 1.24%.

- Over all the allocation has increased as a result of increased enrolment and labour framework salary increase offset by the reduction in the benefit benchmark.

Demolition allocation decreased \$1,825,525 or 100%.

- The funding is specific to a capital project request and in 2016-2017 related to the request for funding to demolish the former QECVI facility. No building demolition request is being considered for 2017-2018.

Other Provincial Grants decreased by \$391,879 or 9.66%.

- This is mainly due to the timing of when the Ministry of Education announces Education Program Other (EPO).
- At this point in time most of the other provincial grants that have been announced have been relatively similar to the prior year.
- Grant assumptions have been made for five EPO grants, Tutors in Classroom, Early Years Leadership Strategy, Indigenous Support and Engagement Initiative, Parent and Family Literacy Centres and CODE-Technology and Learning Fund at the same level as 2016-2017. Details on these grants for 2017-2018 have yet to be made by the Ministry.

Fees increased by \$250,980 or 13.28%.

- 2017-2018 projections on tuition fee revenues for international students is consistent with the current year.
- 2017-2018 projections on tuition fee revenues for First Nations students reflect a decrease due to lower enrolment.
- Community education and outreach fees have increased reflecting an increase in enrolment.

Other Revenues decreased by \$350,807 or 8.86%.

- Term lease rentals to agencies and also reflects the renegotiated lease to the Morven site lease starting May 1, 2017.
- Community use revenue has increased to reflect new rates effective September 2017.
- Cafeteria and beverage revenue increase reflects a projected increase in sales.

- Administrative cost recoveries reduction reflects a decrease in the projected surplus premium refund from OSBIE.
- Instructional cost recoveries increase reflects an increase in teaching secondments.
- International students' other fees reduction reflects a decrease in the projection of students requiring homestay.
- Continuing education contracts reduction reflects a projected decrease in contract fees.
- Funding from school budgets and technology infrastructure is not applicable at this time for 2017-2018.

Recommendations:

That this report be received for information.



Paul Babin
Superintendent of Business Services



Debra Rantz
Director of Education

| Limestone District School Board | | | | |
|--|------------------------|-----------------------------------|------------------------|-----------|
| 2017 - 2018 | | | | |
| Preliminary Operating Budget - Revenue | | | | |
| Revenue Categories | 2016-2017 Estimates | 2016-2017 Revised Estimates | 2017-2018 Estimates | |
| Grants for Student Need (GSN) Operating Allocation | | | | |
| Pupil Foundation | \$ 102,785,830 | \$ 103,202,373 | \$ 105,602,560 | \$ |
| School Foundation | 15,626,844 | 15,609,004 | 15,821,141 | |
| Special Education | 29,046,289 | 29,119,733 | 28,485,064 | |
| Language | 3,437,489 | 3,735,730 | 3,562,490 | |
| Supported School | 1,834,773 | 2,119,680 | 2,139,568 | |
| Remote and Rural | 562,571 | 564,964 | 212,271 | |
| Rural and Small Community | 49,197 | 49,407 | - | |
| Learning Opportunities: | 4,470,271 | 4,499,101 | 6,877,566 | |
| Continuing Education and Other Program | 2,185,779 | 1,997,197 | 1,997,579 | |
| Teacher Qualification and Experience | 19,628,584 | 19,968,187 | 23,579,938 | |
| New Teacher Induction Program | 83,388 | 100,160 | 95,758 | |
| ECE Qualification and Experience | 1,353,956 | 1,398,808 | 1,444,422 | |
| Transportation | 15,037,354 | 14,986,322 | 15,317,395 | |
| Administration and Governance | 6,095,933 | 6,111,405 | 6,409,385 | |
| School Operations | 21,416,078 | 21,366,431 | 21,948,722 | |
| Community Use of Schools | 292,916 | 292,916 | 305,364 | |
| Declining Enrolment Adjustment | 406,010 | 340,319 | 50,109 | |
| Indigenous Education | 856,495 | 917,937 | 1,052,724 | |
| Safe Schools | 368,639 | 369,715 | 374,302 | |
| Demolition | 45,000 | 1,812,525 | - | |
| Grants for Student Need (GSN) Operating Allocation Total | 225,583,396 | 228,561,914 | 235,276,358 | |
| Other Government Grants | | | | |
| Literacy and Basic Skills - Training, C&U | 280,663 | 282,663 | 280,663 | |
| Ont Youth Apprenticeship - Training, C&U | 126,900 | 127,544 | 127,544 | |
| Adult ESL - Citizenship & Immigration | 165,032 | 185,240 | 205,080 | |
| MOE-EPO and Other Supplemental Grants-Original Announcement | 2,641,402 | 2,641,402 | 3,049,845 | |
| MOE-EPO and Other Supplemental Grants-Announcement Throughout Year | - | 818,162 | - | |
| Other Government Grants Total | 3,213,997 | 4,055,011 | 3,663,132 | |
| Tuition Fees | | | | |
| International Students | 1,365,067 | 1,343,145 | 1,391,934 | |
| First Nations Students | 129,799 | 142,275 | 140,836 | |
| Community Education & Outreach Fees | 388,370 | 403,870 | 607,500 | |
| Tuition Fees Total | 1,883,236 | 1,889,290 | 2,140,270 | |
| Other Revenues | | | | |
| Term Lease Rentals to Agencies | 190,056 | 190,056 | 249,067 | |
| Community Use | 238,759 | 238,759 | 308,759 | |
| Cafeteria and Beverage | 111,102 | 132,768 | 142,778 | |
| Interest | 250,000 | 250,000 | 250,000 | |
| Administrative Cost Recoveries | 115,000 | 272,600 | 85,000 | |
| Instructional Cost Recoveries | 1,123,778 | 1,217,606 | 1,260,476 | |
| International Students Other Fees | 1,150,140 | 1,060,025 | 1,016,076 | |
| Continuing Education Contracts | 100,129 | 100,129 | 93,129 | |
| Funded From School Budget Balance, Retirement Benefits & Technology Infrastructure | 205,011 | 499,160 | 205,011 | |
| Other Revenues Total | 3,483,975 | 3,961,103 | 3,610,296 | |
| Operating Revenue Total | \$ 234,164,604 | \$ 238,467,318 | \$ 244,690,056 | \$ |

Limestone District School Board
Administrative Report



Report To: Board of Trustees

From: Paul Babin
Superintendent of Business Services

Subject: **Accumulated Surplus & Deferred Revenue Capital**

Date: May 16, 2017

Objectives:

To provide Trustees with the Accumulated Surplus (deficit) balances as at August 2016.

History/Background:

The Accumulated surplus (deficit) as part of the 2015-2016 audited financial statements consists of the following:

| | 2016 |
|-------------------------------------|--------------|
| Available for Compliance: | |
| Unappropriated: | \$ 2,329,169 |
| Internally appropriated: | |
| Pupil Accommodation, School Renewal | 884,050 |
| Committed Capital Projects | 3,074,258 |
| School Budget Balances | 2,085,956 |
| Technology Infrastructure | 211,649 |
| Retirement Benefits | 1,640,090 |
| Workplace Safety Insurance Board | 2,450,277 |
| | 12,675,449 |
| Unavailable for Compliance: | |
| Employee Future Benefits | (11,627,699) |
| Accrued Interest | (968,810) |
| School Generated Funds | 3,240,922 |
| Net Tangible Capital Assets | 3,128,723 |
| | (6,226,864) |
| Accumulated surplus (deficit) | \$ 6,448,585 |

The Externally Appropriated - Deferred Revenue Capital as part of the 2015-2016 audited financial statements consists of the following:

| | |
|--------------------------------|--------------|
| Externally Appropriated: | |
| Proceeds of Dispositions (POD) | |
| School Buildings | \$ 1,914,238 |
| Administration Buildings | 409,538 |
| | \$ 2,323,776 |

The following are explanations of the various accumulated surplus and deferred revenue funds:

Unappropriated:

These are surplus operating funds that are not set aside for a specific purpose.

Internally Appropriated:

Pupil Accommodation - School Renewal are funds set aside for capital projects.

Committed Capital Projects funds are set aside to fund amortization of capital projects.

School Budget Balances are funds provided to schools that were not spent in a given period and have been allowed to be carried forward to a future period.

Technology Infrastructure are funds set aside to provide for new or replacement system servers, routers and other hardware devices.

Retirement Benefits funds have been set aside to address some of the employee future benefits liability.

Workplace Safety Insurance Board funds have been set aside to address the WSIB liability.

Externally Appropriated Deferred Revenue Capital:

Proceeds of Dispositions (POD) - All proceeds from the sale of school buildings and/or properties the Board has declared surplus are to be set aside.

Similarly, all proceeds from the sale of administration buildings and/or properties are to be set aside.

POD funds are to be used for capital purposes and require Ministry approval in advance.

Observations/Analysis:

As part of the 2016-2017 Revised Estimates, \$0 of the \$2.3M unappropriated surplus funds were used to balance the budget.

The former Glenburnie West Public School sold on March 31, 2017 and the proceeds of approximately \$220,000 will be added to the POD.

The former First Ave Public School is expected to be made available on the open market soon and will join the former Morven School as the two LDSB sites available for sale on the MLS.

Recommendation:

That this report be received for information.

This report was reviewed by:



Paul Babin
Superintendent of Business Services



Debra Rantz
Director of Education