



AGENDA – BUDGET COMMITTEE

Wednesday, May 22, 2024 – 5:30 PM

Limestone Education Centre

220 Portsmouth Avenue, Kingston, ON

LINK: <https://bit.ly/LDSBBudgetMtgMay22>

Acknowledgement of Territory: “The Limestone District School Board is situated on the traditional territories of the Anishinaabe and Haudenosaunee. We acknowledge their enduring presence on this land, as well as the presence of Métis, Inuit and other First Nations from across Turtle Island. We honour their cultures and celebrate their commitment to this land.”

1. CALL TO ORDER

2. ADOPTION OF AGENDA

3. DECLARATION OF CONFLICT OF INTEREST

4. REPORTS FOR INFORMATION

4.1 Presentation on the 2024-2025 Changes to the Education Funding Formula,
C. Young, Superintendent of Corporate Services

4.2 2024-2025 Preliminary Operating Budget Revenue, P. Carson, Manager of
Financial Services and C. Young, Superintendent of Corporate Services
(pages 3-11)

5. OTHER BUSINESS

Limestone District School Board

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

SEE YOURSELF IN LIMESTONE

6. NEXT MEETINGS

Wednesday, June 5, 2024, at 7:00 p.m.

Wednesday, June 12, 2024, at 7:30 p.m. (Tentative, if required)

7. ADJOURNMENT



ADMINISTRATIVE REPORT: 2024-2025 PRELIMINARY OPERATING BUDGET REVENUE

COMMITTEE OF THE WHOLE BOARD (BUDGET) MEETING

May 22, 2024

Purpose

To provide Trustees with an analysis of the 2024-2025 preliminary operating budget revenue

Background

The preliminary operating revenue is not yet presented on a full Public Sector Accounting Board (PSAB) basis. It excludes School Generated Funds at an estimated amount of \$5,000,000 and Charitable Trust donations at an estimated amount of \$150,000. These components as well as the capital revenue estimates will be incorporated later.

The 2024-2025 preliminary operating revenue is presented alongside the 2023-2024 revised estimates and 2023-2024 estimates for comparison purposes.

The projected enrolment of 20,471 ADE that the 2024-2025 preliminary operating revenue estimates is calculated on is summarized below (this reflects an overall increase of 43 ADE from the 2023-2024 Revised Estimates):

- Elementary enrolment is projected at 13,814 ADE.
- Secondary enrolment is projected at 6,606 ADE.
- Secondary-high credit enrolment is projected at 51 ADE.

Adult education, continuing education, literacy and numeracy, and summer school enrolment is projected at 295 ADE.

Current Status

In the analysis below, the 2024-2025 preliminary operating revenue estimates are compared to the 2023-2024 revised estimates operating revenue.

The 2023-2024 estimates operating revenue and 2023-2024 revised estimates operating revenue have been restated from the previous GSN allocations to the new Core Education Funding (Core Ed) operating allocations.

Core Education Funding (Core Ed) operating allocations have increased \$17.2M or 6.4%.

Classroom Staffing Fund (CSF) allocation has increased \$3.7M or 2.7%.

- The Classroom Staffing Fund (CSF) provides school boards with funding to support the majority of staffing in the classroom for all students. This includes teachers and early childhood educators (ECEs) and some educational assistants (EAs). Note that the primary source of funding for educational assistants is the Special Education Fund.
- The CSF includes the following allocations:
 1. CSF – Per Pupil Allocation
 2. Language Classroom Staffing Allocation
 3. Local Circumstances Staffing Allocation
 4. Indigenous Education Classroom Staffing Allocation
 5. Supplemental Staffing Allocation - Literacy, Numeracy and Other Programs
- The elementary CSF per pupil allocation has three groupings: Kindergarten (JK/SK), Primary (Grades 1 to 3), and Junior and Intermediate (Grades 4 to 8).
- The Ministry of Education sets funding consistent with the current labour framework, which for 2024-2025 is a \$1 per hour increase for CUPE education workers and a 1.25% salary increase for teachers and other Board staff. Other provisions include funding for sick days, and eligibility for short-term sick leave and disability plan benefits. This labour framework applies to all employee groups, except where noted.

- In 2021-2022, the Ministry changed the funding methodology for online courses by adjusting benchmark funding for classroom teacher staffing based on a differentiated funded average class size for online and in-person learning.
- Based on the average class size of 30 for online learning, the secondary benchmark will use a funding average credit load of 7.5 credits per pupil split between online learning (approximately 0.33) and in-person learning (approximately 7.17).
- The allocation has increased as a result of the labour framework salary increase and increased enrolment, which is offset by the differentiated funded average class size for online and in-person learning.

Learning Resources Fund (LRF) has increased \$71,000 or 0.2%.

- The Learning Resources Fund (LRF) supports the costs of staffing typically required outside of the classroom to support student needs, such as teacher-librarians / library technicians, guidance counsellors, mental health workers, school management staff as well as non-staffing classroom costs, such as learning materials and classroom equipment.
- The CSF includes the following allocations:
 1. LRF – Per Pupil Allocation
 2. Language Supports and Local Circumstances Allocation
 3. Indigenous Education Supports Allocation
 4. Mental Health and Wellness Allocation
 5. Student Safety and Well-Being Allocation
 6. Continuing Education and Other Programs Allocation
 7. School Management Allocation
 8. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators
- The allocation has increased as a result of the labour framework salary increase and increased enrolment, which is offset by the reduction in the Indigenous Education deferred revenue allocation and the removal of the \$406,000 one-time realignment mitigation fund for Indigenous Education.

Special Education Fund (SEF) allocation has increased \$2.9M or 8.4%.

- The Special Education Fund (SEF) supports positive outcomes for students with special education needs. This funding is for the additional costs of the programs, services and/or equipment these students may require.
- The SEF includes the following allocations:
 1. SEF – Per Pupil Allocation
 2. Differentiated Needs Allocation
 3. Complex Supports Allocation
 4. Specialized Equipment Allocation
- As part of the Core-Ed funding formula restructuring, all previous sub-envelopes within the Special Education Fund (SEF) will no longer be reported separately from all other special education expenses. Deferred revenue from these former envelopes (ABA Training amount, After-School Skills Development amount and SEA Formula component) will be diverted into the larger SEF deferred revenue envelope and school boards may spend these funds for any special education purpose.
- The Professional Assessments funding amount moved from the former Priorities and Partnership Funding (PPF) (now renamed Responsive Education Programs (REP)) to this allocation. This Funding flows through the Differentiated Needs Allocation (DNA).
- This allocation has increased as a result of the labour framework salary increase, increased enrolment, the movement of the Professional Assessments amount. It also increased due to the Special Equipment Allocation (SEA) deferred revenue being diverted into the SEF deferred revenue envelope.

School Facilities Fund allocation has increased \$400,000 or 1.4%.

- The School Facilities Fund supports operating (including cleaning and utilities), maintaining, renovating and renewing school buildings. It also provides additional support for students in rural and northern communities.
- The School Facilities Fund includes the following allocations:
 1. School Operations Allocation
 2. School Renewal Allocation
 3. Rural and Northern Education Allocation
- 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.

Student Transportation Fund allocation has increased \$607,000 or 3.2%

- The Student Transportation Fund supports the transportation of students between home and school.
- The Student Transportation Fund includes the following allocations:
 1. Transportation Services Allocation
 2. School Bus Rider Safety Training Allocation
 3. Transportation to Provincial or Demonstration Schools Allocation
- Funding benchmarks have been updated for buses, public transit, local priorities and operations, and rider safety training.
- Each school board receives at least a 3 per cent increase in funding in the Student Transportation Fund for 2024–25 compared to the Student Transportation Grant in 2023–24. This increase excludes the Recruitment & Retention bonus amount.
- The allocation has increased due to the increase in the funding benchmark.

School Board Administration Fund (SBAF) allocation has increased \$320,000 or 4.5%.

- The School Board Administration Fund supports governance and administration costs for the operation of the school board, including its board offices and facilities, as well as for parent engagement activities.
- The School Board Administration Fund (SBAF) includes the following allocations:
 1. Trustees and Parent Engagement Allocation
 2. Board-Based Staffing Allocation
 3. Central Employer Bargaining Agency Fees Allocation
 4. Data Management and Audit Allocation
 5. Declining Enrolment Adjustment (DEA) allocation
- The Board-Based Staffing Allocation has increased based on the increase of the number of T4 slips issued by the Board (increase of 220 slips)
- The allocation has increased as a result of the increase in the Board-Based Staffing Allocation and the labour framework salary increase.

Bill 124 Remedy Funding increased by \$9.3M

- This amount represents the provision for remedy agreements relating to Bill 124 (Protecting a Sustainable Public Sector for Future Generations Act, 2019). Due to the timing of the 2024-25 Core Education Funding announcements, this funding was not included in the benchmarks and is recorded as a separate operating allocation.

Other Government Grants have decreased \$2.1M or 38.1%.

- The Ministry released information on the Responsive Education Programs (REP), (previously named Priorities and Partnership Fund (PPF)), see Appendix A. Many programs are being discontinued including the Staffing to Support De-Streaming and Transition to High School that was previously funded at close to \$1M.
- Other variances are due to various grants not being announced at the time of preparing this budget.

Other Revenues have decreased \$830,000 or 12.8%.

- Community Use revenue increase reflects a projected increase in community use of schools.
- The Instructional cost recoveries decrease reflects a decrease in secondments due to the retirement of seconded employees.
- Funded from school budget balance and retirement benefits decreased since this is the final year of amortization of the employee retirement gratuities.

Recommendations

That this report be received for information purposes.

Prepared by: Paula Carson, Manager of Financial Services

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

Attachments: Preliminary Operating Budget – Revenue
Responsive Education Programs (REP Grant Announcements - Appendix A

Limestone District School Board
2024 - 2025
Preliminary Operating Budget - Revenue

Revenue Categories	2023-2024		
	2023-2024 Estimates	Revised Estimates	2024-2025 Estimates
Core Education Funding (Core Ed) Operating Allocation			
Classroom Staffing Fund (CSF)	\$ 136,400,088	\$ 137,436,416	\$ 141,150,762
Learning Resources Fund (LRF)	42,952,634	44,529,935	44,601,151
Special Education Fund (SEF)	33,604,157	33,952,973	36,804,515
School Facilities Fund	26,700,719	27,364,118	27,752,457
Student Transportation Fund (STF)	18,454,797	18,849,516	19,457,005
School Board Administration Fund (SBAF)	7,071,858	7,143,784	7,465,190
Bill 124 Remedy Funding	-	-	9,264,238
Core Education Funding (Core Ed) Operating Allocation Total	265,184,253	269,276,742	286,495,318
Other Government Grants			
Literacy and Basic Skills - Ministry of Labour, Immigration (MLITSD)	330,386	330,386	330,386
Ont Youth Apprenticeship - Ministry of Labour, Immigration (MLITSD)	266,885	283,785	267,544
Adult ESL - Ministry of Labour, Immigration, Training (MLITSD)	186,711	206,121	-
MOE-Responsive Education Programs (REP)-Current Year Funding	3,340,000	3,871,461	2,630,700
MOE-Responsive Education Programs (REP)-Prior Year Carryforward	-	98,278	-
MOE-Responsive Education Programs (REP)-Continuing Education	-	97,583	-
Other Supplemental Grants	154,922	541,092	130,264
Other Government Grants Total	4,278,904	5,428,706	3,358,894
Tuition Fees			
International Students	1,632,750	1,675,100	1,664,000
First Nations Students	125,350	125,350	125,710
Community Education & Outreach Fees	733,214	860,015	822,424
Tuition Fees Total	2,491,314	2,660,465	2,612,134
Other Revenues			
Term Lease Rentals to Agencies	257,410	257,410	263,720
Community Use	200,000	200,000	250,000
Cafeteria and Beverage	-	-	-
Interest	1,200,000	1,250,000	1,250,000
Administrative Cost Recoveries	175,000	175,000	175,000
Instructional Cost Recoveries	1,920,291	2,166,651	2,037,333
International Students Other Fees	1,363,700	1,302,700	1,437,100
Continuing Education Contracts	7,000	7,000	7,000
Funded From School Budget Balance & Retirement Benefits	1,111,600	1,111,601	222,320
Other Revenues Total	6,235,001	6,470,362	5,642,473
Operating Revenue Total	\$ 278,189,472	\$ 283,836,275	\$ 298,108,820

Limestone District School Board
2024 - 2025
Responsive Education Programs (REP) Grant Announcements
Appendix A

Description	2023-24 Estimates	2023-24 Revised Estimates	2024-25 Estimates
Critical Physical Security Infrastructure	\$	\$	\$ 109,500
De-Streaming Implementation Supports	42,000	42,041	35,400
Early Reading Enhancements: Early Reading Screening Tools	121,300	121,323	121,300
Education Staff to Support Reading Interventions	663,700	663,731	698,600
Entrepreneurship Education Pilot Projects	30,000	30,000	30,000
Experiential Learning for Guidance-Teacher Counsellors	39,300	39,260	39,300
Heath Resources, Training and Supports	14,000	13,969	13,200
K-12 Cyber Protection Strategy Pilot	-	170,000	-
Learn and Work Bursary	21,000	21,000	21,000
Licenses for Reading Intervention Supports	151,000	150,980	151,200
Math Recovery Plan: Additional Qualifications	-	32,500	-
Math Achievement Action Plan	-	1,110,411	1,128,800
Math Recovery Plan: Board Math Lead	166,600	-	-
Math Recovery Plan: Digital Math Tools	145,800	-	-
Math Recovery Plan: School Math Facilitator	798,000	-	-
Mental Health Strategy Support - Emerging Needs	-	15,907	13,500
Professional Assessments	141,200	141,184	-
Recognition of Experiential Learning For Credit Pilot Program	-	140,000	-
Skilled Trades Bursary Program	13,000	13,000	13,000
Special Education Additional Qualification (AQ) Subsidy for Educators	11,600	11,647	11,600
Special Education Needs Transition Navigators			94,300
Staffing to Support De-Streaming and Transition to High School	981,500	981,493	-
Summer Learning for Students with Special Education Needs	-	35,715	-
Summer Mental Health Supports	-	14,300	-
The Limestone Bridge Program			150,000
Transportation and Stability Supports for Children and Youth in Care	-	123,000	-
Total	\$ 3,340,000	\$ 3,871,461	\$ 2,630,700