



FINANCE COMMITTEE

Thursday, May 23rd, 2019
5:30 p.m.

Education Centre
Grimsby-Lincoln Room

AGENDA

1. CALL TO ORDER
2. APPROVAL OF THE AGENDA
3. POLICY J-01: TRANSPORTATION ELIGIBILITY AND SERVICE - Stacy Veld & Michael St. John
4. AWARD OF CONTRACTS SUMMARY REPORT - Stacy Veld
5. 2018-19 INTERIM FINANCIAL REPORT - Stacy Veld & Nicky Westlake
6. MULTI-YEAR CAPITAL PLAN - Stacy Veld & Bob Dunn
7. 2019-20 PRELIMINARY REVENUE BUDGET - Stacy Veld
8. OTHER BUSINESS
9. NEXT MEETING DATE
10. ADJOURNMENT

POLICY

SECTION:	TRANSPORTATION	POLICY:	J-01
TOPIC:	TRANSPORTATION ELIGIBILITY AND SERVICE	PAGE:	Page 1 of 1
		DATE:	June 2014 May 2019
REVIEW DATE:	June 2019 May 2024	REVISED:	

In accordance with the *Education Act*, school boards may provide home-to-school or school-to-school transportation to their students who are within the Board's jurisdiction or control. In all cases (other than those situations specified in the *Education Act*), transportation is a privilege, not a right, and it may be withdrawn at any time.

ELIGIBILITY

1. Transportation may be provided for elementary and secondary school students when the walking distance from the student's residence to their home school is equal to or greater than the distance listed below:

GRADE LEVEL	KILOMETRES
Junior Kindergarten – Senior Kindergarten	.80
Grades 1-8	1.60
Grades 9-12	2.50

2. All distances referenced shall be the shortest walking route, measured from the point at which the laneway or driveway of the student's residence joins the roadway to the nearest roadway or ~~pathway~~/sidewalk/approved entrance to the school property.
3. The distance from a student's residence to the bus pickup or discharge location shall not exceed the transportation eligibility distances.
4. Where a student encounters safety hazards on his/her walk to school, with the approval of the Superintendent of Education and the Executive Director of Niagara Student Transportation Services, consideration may be given to providing appropriate transportation for the student.
5. Transportation may be provided to students ~~with~~ in exceptional ~~needs~~ circumstances, with the approval from the authorized department or Superintendent of Education.
6. Transportation may be provided to students, who attend a school other than their home school for approved ~~system-wide~~ program attendance, with the approval from the authorized department or Superintendent of Education.
7. Every effort will be made to keep student transportation time from home to school at a reasonable level. Whenever possible and practical, the transportation time is not expected to exceed one hour.
8. In situations where a student does not qualify for transportation under the Board's eligibility criteria, it is the parent/guardian's responsibility to ensure that their child gets to and from school safely.

DISTRICT SCHOOL BOARD OF NIAGARA
REPORT TO FINANCE COMMITTEE
AWARD OF CONTRACTS SUMMARY REPORT

Background:

The Summary of Award of Contracts is presented to Trustees in order provide information with respect to contracts awarded that are equal to or greater than \$750,000. The Summary highlights the Project Name, the Bidders who responded, the value of the contract awarded, and the date awarded.

Appended Data:

Award of Contracts Summary for the period ended April 30, 2019

Recommendation:

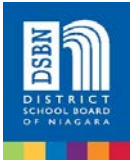
“That the Award of Contracts Summary Report for the period ended April 30, 2019, be received.”

Respectfully submitted,

Stacy Veld, Superintendent of Business Services

May 23, 2019

For further information, please contact Stacy Veld, Superintendent of Business Services.



AWARD OF CONTRACTS SUMMARY

AS AT April 30, 2019

PROJECT NAME	NAME OF BIDDERS	BID AMOUNT AWARDED \$	TENDER AWARD DATE	COMMENTS
Tender 19085 Waste Removal & Site Restoration, 4640 Durham Road/ 5699 King Street, Beamsville	Budget Environmental Disposal Inc./Budget Demolition Ground Force Environmental KG Services Priestly Demolition	\$2,767,800.00	April 26, 2019	
Tender 19086 Licensed Disposal Facility and Hauling Service, West Niagara Secondary School	Budget Environmental Disposal Inc./Budget Demolition Walker Environmental	\$ 4,803,250.00	April 26, 2019	

DISTRICT SCHOOL BOARD OF NIAGARA

REPORT TO FINANCE COMMITTEE

2018-19 INTERIM FINANCIAL REPORT

Background:

The 2018-19 second Interim Financial Report, for the period ending February 28, 2019, presents a comparison of year-to-date actual revenue and expenditures to the prior year, explains key variances from budget, and forms a conclusion as to the projected surplus for the year.

Significant Changes to Budget

The significant changes reflected in the attached Interim Financial Report are as follows:

1. Based on preliminary October 31, 2018 actual enrolment, total projected enrolment for the year is above budget by 600 or 1.6%, with elementary enrolment projecting above budget by 526 and secondary enrolment projecting above budget by 74.
2. Other special initiative provincial grants in the amount of \$2.69 million (see Appendix B attached) were announced after the approval of the original budget and have been included in the revised revenues. Expenditures have been increased to offset the increased provincial grants.
3. The second Interim Financial Report has resulted in a projected general operating deficit of \$1.46 million for the 2018-19 fiscal year. In the original budget, it was projected to use \$3.79 million of the general operating reserves to balance our budget. Based on our preliminary data, we will have an in-year surplus of over \$2.3 million. This significant surplus is primarily due to the projected increase in enrolment and the resulting increase to Grants for Student Needs. This preliminary projection is based on actual spending to February 28, 2019. Updated projections of the 2018-19 surplus will be provided at the June 2019 Finance Committee meeting.

Appended Data:

Appendix A: 2018-19 Interim Financial Report for the Period Ending February 28, 2019

Appendix B: Other Special Initiative Provincial Grants

Recommended Motion:

**“That the Interim Financial Report for the period ending February 28, 2019,
be received.”**

Respectfully submitted,

Stacy Veld, Superintendent of Business Services
Nicky Westlake, Controller of Finance

May 23, 2019

For further information, please contact Stacy Veld or Nicky Westlake

District School Board of Niagara
2018-19 Interim Financial Report - Summary
For the Period Ending February 28, 2019

Summary of Financial Results (in thousands)

	Budget	Projection	In-Year Change	
	\$	\$	\$	%
Grants and Other Revenue				
Grants for Student Needs	454,881	458,227	3,346	0.7
Other	9,657	12,336	2,679	27.7
Total Grants and Other Revenue	464,538	470,563	6,025	1.3
Operating and Other Expenditures				
Classroom	318,997	320,753	1,756	0.6
Non-Classroom	43,640	43,835	195	0.4
Administration	12,111	13,935	1,824	15.1
Transportation	18,846	18,923	77	0.4
School Operations and Maintenance	41,235	41,940	705	1.7
Amortization of Tangible Capital Assets	28,715	28,561	(154)	(0.5)
Remedy Payments	-	123	123	-
Debt Charges	5,220	5,164	(56)	(1.1)
Total Operating and Other Expenditures	468,764	473,234	4,470	1.0
Surplus/Deficit Before Use of Accumulated Surplus	(4,226)	(2,671)	1,555	(36.8)
General Operating Accumulated Surplus	3,788	1,463	(2,325)	(61.4)
Other Accumulated Surplus	438	1,208	770	176.0
Surplus/Deficit	-	-	-	-

Note: Projection based on year-to-date actuals up to February 28, 2019

Highlights of Changes in Revenue

- The increase in Grants for Student Needs is primarily attributable to an increase of 526 ADE in elementary, as well as, an increase of 74 ADE in secondary.
- The increase in Other Revenue primarily reflects additional special initiative provincial grants announced after the approval of the original budget.

Highlights of Changes in Expenditures

- The increase in expenditure is primarily a result of additional special initiative provincial grants announced after the approval of the original budget in the amount of \$2.69 million.
- Projected expenditures includes \$1.0 million in SHSM technology capital renewal costs approved at the January 21st, 2019 Finance Committee. An additional \$0.5 million has been added for the installation of the technology capital equipment.

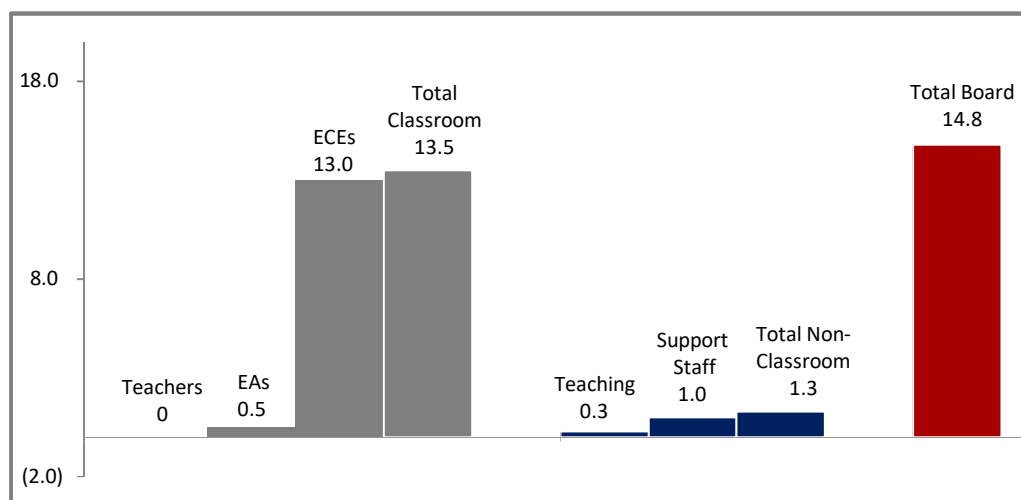
**District School Board of Niagara
2018-19 Interim Financial Report - Staffing
For the Period Ending February 28, 2019**

Summary of Staffing

FTE	Budget #	Projected #	In-Year Change	
			#	%
Classroom				
Teachers	2,319.7	2,319.7	-	-
Educational Assistants	448.4	448.9	0.5	0.1
Early Childhood Educators	158.0	171.0	13.0	8.2
Total Classroom	2,926.1	2,939.6	13.5	0.5
Non-Classroom				
Teaching	222.5	222.8	0.3	0.1
Support Staff	870.3	871.3	1.0	0.1
Total Non-Classroom	1,092.8	1,094.1	1.3	0.1
Total Staffing	4,018.9	4,033.7	14.8	0.4

Note: Projected staffing as at February 28, 2019

Changes in Staffing: Budget to Projected



Highlights of Changes in Staffing

- The increase in Educational Assistants due to the increase in enrolment.
- The increase in Early Childhood Educators is due to the increase in enrolment.
- The increase in Non-Classroom Staffing is one additional Curriculum Administrator, a decrease of .20 in administration time for Vice-Principals and an increase of .5 in Vice-Principals.

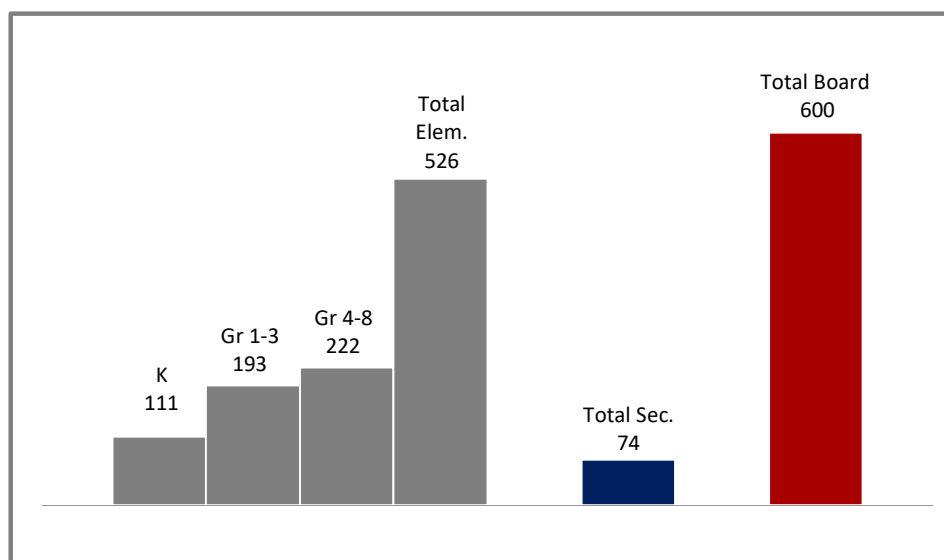
**District School Board of Niagara
2018-19 Interim Financial Report - Enrolment
For the Period Ending February 28, 2019**

Summary of Enrolment

ADE	Budget	Projection	In-Year Change	
	#	#	#	%
Elementary				
Kindergarten	4,688	4,799	111	2.4
Grades 1-3	7,388	7,581	193	2.6
Grades 4-8	13,043	13,265	222	1.7
Total Elementary	25,119	25,645	526	2.1
Secondary				
Under 21	11,455	11,556	101	0.9
Over 20	321	294	(27)	(8.4)
Total Secondary	11,776	11,850	74	0.6
Total Enrolment	36,895	37,495	600	1.6

Note: Projection based on Preliminary October 31, 2018 actuals and projected March 31, 2019.

Changes in Enrolment: Budget to Projection



District School Board of Niagara
2018-19 Interim Financial Report - Revenue
For the Period Ending February 28, 2019
(in thousands)

	Budget				Actual		
	2018-19				Actual to Feb 28/19	Actual to Feb 28/18	Year to Year Increase (Decrease) %
	Approved Budget \$	Projection \$	Change		Projected Revenue %	Actual Revenue %	
			Increase (Decrease) \$	Increase (Decrease) %			
REVENUE							
Operating Grants							
Pupil Foundation	203,815	207,555	3,740	1.8			
School Foundation	28,024	28,320	295	1.1			
Special Education	53,642	54,725	1,084	2.0			
French as a Second Language	5,061	5,061	-	-			
English as a Second Language	2,665	2,665	-	-			
Rural and Northern Education Allocation	137	137	-	-			
Learning Opportunities	10,059	10,078	19	0.2			
Continuing Education	1,721	1,557	(164)	(9.5)			
Adult Education	1,111	1,018	(94)	(8.4)			
Teacher & ECE Q&E	48,123	45,991	(2,132)	(4.4)			
New Teacher Induction program	104	100	(4)	(3.6)			
Restraint Savings	(122)	(122)	-	-			
Transportation	18,630	18,971	341	1.8			
Admin and Governance	11,384	11,517	133	1.2			
Declining Enrolment	-	-	-	-			
Indigenous Education	832	841	9	1.0			
Safe Schools Supplement	656	667	12	1.8			
Community Use of Schools	505	505	-	-			
TOTAL OPERATING GRANTS	386,346	389,584	3,238	0.8	48.3	48.0	0.3
Minor Tangible Capital Assets	(1,190)	(1,588)	(398)	33.4			0.0
Pupil Accommodation Grants							
School Renewal	-	-	-	-			
School Operations	36,171	36,728	557	1.5			
Amortization of Deferred Capital Contributions	28,071	27,816	(255)	(0.9)			
DCC Related to Loss on Disposal of Restricted Assets	-	-	-	-			
Debt Charges	5,234	5,177	(57)	(1.1)			
Temporary Accommodation	250	510	260	104.0			
TOTAL PUPIL ACCOMODATION GRANTS	69,726	70,230	505	0.7	48.3	45.8	2.6
Prior Year Grant Adjustment	-	-	-	-			0.0
TOTAL GRANTS FOR STUDENT NEEDS	454,881	458,227	3,346	0.7	48.5	48.0	0.5
Other Revenue							
Other Provincial Grants	3,413	6,101	2,688	78.8			
Tuition Fees	1,809	1,809	-	-			
Community Education	1,485	1,475	(10)	(0.6)			
Community Use of Schools	915	915	-	-			
Interest Income	1,700	1,700	-	-			
Miscellaneous Revenues	337	337	-	-			
TOTAL OTHER REVENUE	9,657	12,336	2,679	27.7	62.5	56.5	6.0
TOTAL GRANTS AND OTHER REVENUE	464,538	470,563	6,024	1.3	48.8	48.3	0.5
Use of Accumulated Surplus							
General Operating	3,788	1,463	(2,325)	(61.4)			
Other	1,294	2,031	738	57.0			
TOTAL USE OF ACCUMULATED SURPLUS	5,082	3,494	(1,587)	(31.2)			
TOTAL REVENUE	469,620	474,057	4,437	0.9	48.5	47.6	0.9

District School Board of Niagara
2018-19 Interim Financial Report - Expenditures
For the Period Ending February 28, 2019
(in thousands)

	Budget				Actual		
	2018-19				Actual to Feb 28/19	Actual to Feb 28/18	Year to Year Increase (Decrease)
	Approved Budget \$	Projection \$	Change		Projected Spending %	Actual Spending %	
			Increase (Decrease) \$	Increase (Decrease) %			%
EXPENDITURES							
Classroom							
Teachers	238,982	236,562	(2,419)	(1.0)	54.5	54.5	(0.0)
Supply Staff	9,065	10,108	1,043	11.5	46.6	46.2	0.4
Educational Assistants	20,852	20,856	4	0.0	41.2	41.8	(0.6)
Early Childhood Educators	8,681	9,140	459	5.3	40.9	42.0	(1.2)
Textbooks and Supplies	11,377	13,895	2,517	22.1	39.0	47.6	(8.6)
Classroom Computers	3,207	3,211	4	0.1	53	59	(6.1)
Professionals and Paraprofessionals	14,327	14,368	42	0.3	38.5	41.8	(3.2)
Library and Guidance	8,143	8,143	-	-	6.4	7.5	(1.1)
Staff Development	3,889	3,996	107	2.8	49.1	51.0	(1.9)
Department Heads	474	474	-	-	43.0	44.4	(1.4)
TOTAL CLASSROOM	318,997	320,753	1,756	0.6	50.3	51.2	(1.0)
Non-Classroom							
Principal and Vice-Principals	17,572	17,639	67	0.4	52.4	53.2	(0.8)
School Office	9,656	9,686	30	0.3	47.0	41.8	5.2
Instructional Support	13,431	13,539	108	0.8	42.8	42.8	-
Continuing Education	2,981	2,971	(10)	(0.3)	31.5	34.2	(2.7)
TOTAL NON-CLASSROOM	43,640	43,835	195	0.4	46.8	46.2	0.6
Administration							
Trustees	368	364	(4)	(1.2)	57.5	65.4	(7.9)
Director/Supervisory Officers	2,139	2,181	42	2.0	33.8	37.8	(4.0)
Board Administration	9,604	11,390	1,786	18.6	35.3	35.7	(0.4)
TOTAL ADMINISTRATION	12,111	13,935	1,823	15.1	35.6	36.8	(1.1)
Transportation	18,846	18,923	77	0.4	51.0	48.9	2.1
School Operations and Maintenance	41,235	41,940	705	1.7	38.5	41.1	(2.6)
Other							
School Renewal	-	-	-	-	-	42.4	(42.4)
Amortization of Tangible Capital Assets	28,715	28,561	(154)	(0.5)	-	-	-
Loss on disposal of TCA	-	-	-	-	-	-	-
Remedy Payments	-	123	123		-	63.5	(63.5)
TOTAL OTHER	28,715	28,684	(30)	(0.1)	0.9	6.2	(5.3)
Debt Charges	5,220	5,164	(56)	(1.1)	44.4	46.0	(1.7)
TOTAL OPERATING & OTHER EXPENDITURES	468,764	473,234	4,471	1.0	45.5	46.1	(0.6)
Increase to Accumulated Surplus							
General Operating	-	-	-	-	-	-	-
Other	857	823	(34)	(4.0)	-	-	-
TOTAL INCREASE TO ACCUMULATED SURPLUS	857	823	(34)	(4.0)	-	-	-
TOTAL EXPENDITURES	469,620	474,057	4,437	0.9	45.4	45.5	(0.1)

District School Board of Niagara
2018-19 Interim Financial Report - Other Special Initiative Provincial Grants
For the Period Ending February 28, 2019

Other Special Initiative Provincial Grant	\$
BMP WAVE 2 (SD WAN)	1,383,210
CUPE PD Funding	125,375
Early ON (Formerly PFLC)	112,883
Executive Compensation	(210,000)
Innovation in Learning Fund	(69,554)
OYAP	80,014
Remedy Agreements - OSSTF	122,930
School to Work Initiative	236,195
Specialist High Skills Major	177,300
TLLP- Elementary	(9,513)
Tutors in the Classroom	(30,240)
Identity-based Data Collection (Equity Action Plan)	157,500
Student Engagement in STEM/STEAM through Social Entrepreneurship	135,326
FSL Initiatives	135,021
Broadband Internet Innovation Centre (BIIC)	78,167
Support for Sub-Regional Board Implementation of BMP	75,333
Ontario Active School Travel Fund	49,567
CODE - Lansa Exp Circle	41,979
Parents Reaching Out	40,654
Legalization of Recreational Cannabis	33,600
Speak Up Projects	25,000
ASD - After School Skills Development Programs	24,579
Gap Closing Initiatives	24,500
Ontario Autism Program	40,846
Autism Supports & Training	17,668
Professional Development for DECEs	15,613
Early Years Experiences at Kindergarten Registration	14,177
NTIP	9,984
Techno Math	8,500
PRO Grants for Regional / Provincial Projects	8,500
Indigenous Education - Focused Collaborative Inquiry	7,500
Daily Physical Activity	2,093
Enhancements to Support Experiential Learning	(12,316)
Board Leadership Development Strategy	(25,439)
Community Partnerships	(48,300)
Safe & Accepting Schools	(90,557)
Total	2,688,095

DISTRICT SCHOOL BOARD OF NIAGARA
REPORT TO FINANCE COMMITTEE
MULTI-YEAR CAPITAL PLAN

Background:

Each year, staff prepare a Multi-Year Capital Plan for schools in the District School Board of Niagara, outlining the projected capital needs for:

- School Renewal and School Condition Improvement Projects;
- Accessibility Improvement projects;
- Additions/Alterations to meet school program needs;
- Major Capital Construction Projects;
- Administrative Capital Projects.

In developing the Multi-Year Capital Plan, needs were identified and prioritized from previous school condition surveys, facility renewal requests received from schools, instructional space requirements, education program needs and accessibility improvement requirements. All of the proposed projects have been reviewed in detail by Senior Administration and reflect program needs and priorities.

Page 1 of the report "Summary of Funding/Revenue" identifies the capital funding sources for these projects including approved capital grants from the Province of Ontario, use of proceeds from the sale of school buildings and sites, use of deferred revenue school renewal and the use of accumulated surplus.

The summary of expenditures and the details of the types of projects we will plan to undertake are shown on pages 2 through 5.

In order to plan and complete the work listed in the Plan for 2019-20 in a manner that is both cost effective and least disruptive to schools, it is recommended that the projects be approved well in advance of the upcoming budget year.

Appended Data:

District School Board of Niagara Multi-Year Capital Plan

Recommendation:

"That the Multi-Year Capital Plan be received and staff be authorized to proceed with all identified projects up to and including the 2019-20 year, subject to confirmation of necessary Ministry of Education capital funding approvals."

Respectfully submitted,

Stacy Veld, Superintendent of Business Services
Bob Dunn, Manager of Projects & Maintenance

May 23, 2019

For further information, please contact Stacy Veld, Superintendent of Business Services.

DISTRICT SCHOOL BOARD OF NIAGARA
MULTI-YEAR CAPITAL PLAN
SUMMARY OF FUNDING / REVENUE

REVENUE	Revised 2018/2019	Projected 2019/2020	Projected 2020/2021	Projected 2021/2022	Projected 2022/2023	Projected 2023/2024	Total 2019-2024
School Renewal Allocation (SRA)	6,500,000	1,575,000	12,829,100	14,662,640	6,942,000	6,986,000	49,494,740
School Condition Improvement (SCI)	11,694,900	12,025,000	2,655,900	-	-	-	26,375,800
Greenhouse Gas Reduction Fund (GGRF)	967,500	-	-	-	-	-	967,500
Community Hub Capital Funding	205,100	-	-	-	-	-	205,100
Capital Priority Funding							
<i>Forestview PS</i>	500,000	3,492,200	-	-	-	-	3,992,200
<i>Oakridge PS</i>	1,000,000	293,500	-	-	-	-	1,293,500
<i>Richmond Street PS</i>	500,000	1,471,700	-	-	-	-	1,971,700
<i>Greater Fort Erie SS</i>	168,500	-	-	-	-	-	168,500
<i>New Secondary School</i>	7,601,100	9,225,000	16,250,000	16,250,000	500,000	-	49,826,100
TOTAL USE OF MINISTRY FUNDING	\$ 29,137,100	\$ 28,082,400	\$ 31,735,000	\$ 30,912,640	\$ 7,442,000	\$ 6,986,000	\$ 134,295,140
Renewal expenditures	-	-	-	1,437,360	4,858,000	15,014,000	21,309,360
<i>Forestview PS gymnasium</i>	-	1,000,000	-	-	-	-	1,000,000
<i>Greater Fort Erie SS field upgrades</i>	500,000	-	-	-	-	-	500,000
<i>New Secondary School</i>	1,775,000	-	-	-	-	-	1,775,000
<i>Ed Centre infrastructure retrofits</i>	747,500	400,000	1,450,000	-	-	-	2,597,500
TOTAL USE OF ACCUMULATED SURPLUS / POD	\$ 3,022,500	\$ 1,400,000	\$ 1,450,000	\$ 1,437,360	\$ 4,858,000	\$ 15,014,000	\$ 27,181,860
TOTAL REVENUE	\$ 32,159,600	\$ 29,482,400	\$ 33,185,000	\$ 32,350,000	\$ 12,300,000	\$ 22,000,000	\$ 161,477,000

DISTRICT SCHOOL BOARD OF NIAGARA
MULTI-YEAR CAPITAL PLAN
SUMMARY OF EXPENDITURES

PROJECTS	Pg #	Projected 2018/2019	Projected 2019/2020	Projected 2020/2021	Projected 2021/2022	Projected 2022/2023	Projected 2023/2024	Total 2019-2024
School Capital Renovations & Improvement Projects	3	17,880,000	12,100,000	13,985,000	16,100,000	11,800,000	22,000,000	93,865,000
Capital Construction Projects	4	12,564,600	16,982,400	17,750,000	16,250,000	500,000	-	64,047,000
Administration Capital Projects	5	1,715,000	400,000	1,450,000	-	-	-	3,565,000
TOTAL		\$ 32,159,600	\$ 29,482,400	\$ 33,185,000	\$ 32,350,000	\$ 12,300,000	\$ 22,000,000	\$ 161,477,000

DISTRICT SCHOOL BOARD OF NIAGARA
MULTI-YEAR CAPITAL PLAN
SCHOOL CAPITAL RENOVATIONS & IMPROVEMENT PROJECTS

Projects	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
Accessibility	250,000	2,500,000	3,000,000	3,500,000	2,000,000	3,000,000	14,250,000
Doors & Windows	1,600,000	300,000	1,675,000	1,000,000	1,000,000	1,000,000	6,575,000
Electrical	800,000	1,300,000	1,190,000	4,800,000	2,000,000	2,000,000	12,090,000
Energy & Lighting	700,000	250,000	250,000	250,000	250,000	250,000	1,950,000
Flooring	150,000	150,000	160,000	100,000	100,000	100,000	760,000
Interior Renovations	535,000	400,000	250,000	250,000	250,000	250,000	1,935,000
Major Projects (over \$100,000)	200,000	-	250,000	1,000,000	1,000,000	1,000,000	3,450,000
Masonry	500,000	300,000	300,000	300,000	300,000	300,000	2,000,000
Mechanical	1,800,000	2,700,000	3,390,000	2,500,000	2,500,000	11,700,000	24,590,000
Painting	300,000	160,000	150,000	150,000	150,000	150,000	1,060,000
Roof Replacement	2,595,000	2,000,000	2,620,000	1,500,000	1,500,000	1,500,000	11,715,000
Science Labs	1,000,000	1,000,000	-	-	-	-	2,000,000
Site Work	550,000	815,000	550,000	550,000	550,000	550,000	3,565,000
Synthetic Sports Fields & Tracks	6,700,000	-	-	-	-	-	6,700,000
Window Coverings	50,000	75,000	50,000	50,000	50,000	50,000	325,000
Maintenance / Emergency Repairs	150,000	150,000	150,000	150,000	150,000	150,000	900,000
TOTAL	\$ 17,880,000	\$ 12,100,000	\$ 13,985,000	\$ 16,100,000	\$ 11,800,000	\$ 22,000,000	\$ 93,865,000

DISTRICT SCHOOL BOARD OF NIAGARA
MULTI-YEAR CAPITAL PLAN
CAPITAL CONSTRUCTION PROJECTS

School	Project	Status	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	TOTAL
Connaught PS	Accessibility	IP	350,000	-	-	-	-	-	350,000
Forestview PS	School / Child Care Addition / Gymnasium	IP	500,000	4,492,200	-	-	-	-	4,992,200
Gainsborough Central PS	Gymnasium	D	250,000	1,500,000	1,500,000	-	-	-	3,250,000
Oakridge PS	Child Care Addition	IP	1,000,000	293,500	-	-	-	-	1,293,500
Prince of Wales PS (SC)	Accessibility / Library Renovations	C	420,000	-	-	-	-	-	420,000
Richmond Street PS	School Addition	D	500,000	1,471,700	-	-	-	-	1,971,700
Greater Fort Erie SS	Land Acquisition / New School	C	168,500	-	-	-	-	-	168,500
New Secondary School	Land Acquisition / Site Costs / New School	D	9,376,100	9,225,000	16,250,000	16,250,000	500,000	-	51,601,100
TOTAL			\$ 12,564,600	\$ 16,982,400	\$ 17,750,000	\$ 16,250,000	\$ 500,000	\$ -	\$ 64,047,000

STATUS LEGEND
D Design
T Tender
IP In Progress
NC Near Completion
C Complete

DISTRICT SCHOOL BOARD OF NIAGARA
REPORT TO FINANCE COMMITTEE
2019-20 PRELIMINARY REVENUE BUDGET

Budget Update:

The development of the 2019-20 budget is well underway. Projected day school enrolments and the resulting Grants for Student Needs (GSNs) and other revenue budgets have been determined and are shown in Schedules 1, 2 and 3.

The projected average daily enrolment for 2019-20 is 37,683, an increase of 188 or 0.05% from the 2018-19 actual enrolment. Elementary is projected to increase by 238 while secondary is expected to decrease by 50 compared to the actual 2018-19 results.

Grant revenues for the 2019-20 year have changed as a result of the following:

1. The GSN includes funding to reflect the central labour agreements:
 - Increase in the salary benchmarks for staff of 1.0 percent for the 2019-20 school year;
 - This does not include Directors or Superintendents.
2. Elimination of the Local Priorities Fund, elimination of the Cost Adjustment Allocation and the elimination of the Transition supplement for labour relations.
3. Class Size / Funding
 - a. Reduction of funded ECE reduction from 1.14 to 1.0 offset by increase of \$87.32 per ADE to support ECE supply costs.
 - b. Grades 4-8 class size funded average from 23.84 to 24.5.
 - c. Grades 9-12 class size funded average from 22.0 to 28.0 over the next four years.
4. Elimination of secondary programming amount of 1.02 per 1000 ADE.
5. Reduction in GSN by \$1,300 per international education enrolment.
6. Special Education Behaviour Expertise amount increase to hire ABA staff and increase professional development.
7. A reduction of .17% has been applied to all benefit benchmarks as a result of the continuing phase-out of the retirement gratuity benefit.
8. Funding for the non-staff portion of the School Operations Allocation will be increased by 2% to help manage increases in specific commodity prices (such as natural gas). The transportation grant has also been increased by 4% to help Boards manage increased costs.

Continuation of Previous Initiatives

1. Special Education
 - a. Special Education EPO funding to address current waitlists for assessments over the next three school years.
 - b. Increase in Special Education GSN funding to support funding for a multi-disciplinary team to build board capacity and help teachers, EA's, and other staff to better understand and adapt to the unique needs of students; funding for staffing resources.
2. The continuation of Preparing for Success in High School in the GSN. Grades 7 and 8 are crucial years where great support is required to explore secondary pathways. This investment is intended to support teachers to prepare students for academic transition to high school, engage students in experiential learning to provide exposure to a diversity of careers, etc.
3. The continuation of the Mental Health Workers funding through the Priorities and Partnership Fund (PPF) to add additional mental health workers to support students in secondary schools. To continue and expand mental health education, early identification and assessment and improved timely referrals to community mental health services. Also included is funding to support province-wide research and evaluation of the new supports.
4. Increase in NTIP funding to include LTO's in positions of 80 days or more. Boards also have the flexibility to use this allocation to support any new teacher who falls outside of the NTIP required definition within their first five years of employment.

Included in the preliminary revenue budget is the use of \$1,850,000 from the general operating accumulated surplus which is the preliminary budget amount based on the motion passed by the Finance Committee on May 23, 2017. The DSBN's strong financial position and the increases in enrolment have had a positive impact on the Board's general operating accumulated surplus balance

At subsequent meetings of the Finance Committee, Trustees will be presented with the Board's expenditure budget including potential changes (increases and decreases) for consideration. Finally, the Committee will be presented with potential changes in Accumulated Surplus required to balance the budget.

Appended Data:

The following 2019-20 preliminary budget reports are attached:

Schedule 1	Day School Enrolment Projections
Schedule 2	Grant Summary
Schedule 3	Revenue Summary
Schedule 4	Schedule of Accumulated Surplus

Recommended Motion:

"That the 2019-20 Preliminary Revenue Budget be received."

Respectfully submitted,

Stacy Veld, Superintendent of Business Services
Nicky Westlake, Controller of Finance

May 23, 2019

For further information, please contact Stacy Veld, Superintendent of Business Services.

DISTRICT SCHOOL BOARD OF NIAGARA
2019-20 PRELIMINARY BUDGET
MULTI-YEAR DAY SCHOOL ENROLMENT PROJECTIONS

	AVERAGE DAILY ENROLMENT					
	2018-19 Projected	2018-19 Actual	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected
<u>ELEMENTARY</u>						
Kindergarten	4,688	4,799	4,904	4,978	5,087	5,067
Grades 1-3	7,388	7,581	7,592	7,846	7,907	8,102
Grades 4-8	13,043	13,265	13,387	13,512	13,659	13,684
<i>Total Elementary</i>	25,119	25,645	25,883	26,336	26,653	26,853
<u>SECONDARY</u>						
Adolescents (<21)	11,396	11,536	11,491	11,789	11,980	12,010
High Credit (<21)	59	20	38	40	41	40
Adults (> 20)	321	294	271	271	271	271
<i>Total Secondary</i>	11,776	11,850	11,800	12,100	12,292	12,321
<i>TOTAL AVERAGE DAILY ENROLMENT</i>	36,895	37,495	37,683	38,436	38,945	39,174
Increase from Previous Year Projected	519	1,119	788	753	509	229
% Increase from Previous Year	1.43%	3.08%	2.14%	2.00%	1.32%	0.59%

Note: 2018-19 Actual based on October 31, 2018 actuals and March 31, 2019 projected

**DISTRICT SCHOOL BOARD OF NIAGARA
2019-20 PRELIMINARY BUDGET GRANT SUMMARY**

	2019-20 Budget	2018-19 Budget	Variance
	\$	\$	\$
<u>PUPIL FOUNDATION GRANT</u>	<u>195,356,178</u>	<u>203,814,837</u>	<u>(8,458,659)</u>
<u>SCHOOL FOUNDATION GRANT</u>	<u>28,963,320</u>	<u>28,024,167</u>	<u>939,153</u>
<u>SPECIAL PURPOSE GRANTS</u>			
Special Education	55,702,791	53,641,606	2,061,185
Language	8,916,825	7,725,639	1,191,186
Rural and Northern Education	110,806	137,144	(26,338)
Learning Opportunities	5,872,360	10,058,796	(4,186,436)
Adult and Continuing Education	2,948,960	2,832,123	116,837
Cost Adjustment and Teacher Qualification	55,079,512	48,122,989	6,956,523
New Teacher Induction Program	139,085	103,603	35,482
Restraint Savings	(121,726)	(121,726)	-
Transportation	19,626,195	18,629,807	996,388
Administration and Governance	11,404,692	11,383,954	20,738
Declining Enrolment Adjustment	-	-	-
Indigenous Education	956,539	832,306	124,233
Safe and Accepting Schools	675,617	655,664	19,953
	<u>161,311,656</u>	<u>154,001,905</u>	<u>7,309,751</u>
<u>MINOR TANGIBLE CAPITAL ASSETS</u>	<u>(1,189,880)</u>	<u>(1,189,880)</u>	<u>-</u>
<u>PUPIL ACCOMMODATION GRANTS</u>			
School Operations	37,430,427	36,925,535	504,892
Amortization of Deferred Capital Contributions	28,070,749	28,070,749	-
Capital Debt Charges	5,144,779	5,234,092	(89,313)
	<u>70,645,955</u>	<u>70,230,376</u>	<u>415,579</u>
	<u>455,087,229</u>	<u>454,881,405</u>	<u>205,824</u>

**DISTRICT SCHOOL BOARD OF NIAGARA
2019-20 PRELIMINARY BUDGET
REVENUE SUMMARY**

	2019-20 Budget	2018-19 Budget	Variance
	\$	\$	\$
GRANTS FOR STUDENT NEEDS	<u>455,087,229</u>	<u>454,881,405</u>	<u>205,824</u>
OTHER REVENUES			
Other Special Initiative Provincial Program Grants	1,071,899	3,412,981	(2,341,082)
Non-Resident Student Fees	1,958,425	1,808,625	149,800
Community Education	1,459,388	1,484,598	(25,210)
Community Use of Schools	914,500	914,500	-
Interest Income	1,800,000	1,700,000	100,000
Miscellaneous	366,550	336,550	30,000
School Generated Funds	<u>8,246,802</u>	<u>8,360,639</u>	<u>(113,837)</u>
TOTAL OTHER REVENUES	<u>15,817,564</u>	<u>18,017,893</u>	<u>(2,200,329)</u>
USE OF ACCUMULATED SURPLUS			
General Operating	1,850,000	3,788,004	(1,938,004)
Other	-	649,694	(649,694)
Amortization	<u>828,990</u>	<u>643,848</u>	<u>185,142</u>
TOTAL USE OF ACCUMULATED SURPLUS	<u>2,678,990</u>	<u>5,081,546</u>	<u>(2,402,556)</u>
TOTAL REVENUE AND USE OF ACCUMULATED SURPLUS	<u><u>473,583,783</u></u>	<u><u>477,980,844</u></u>	<u><u>(4,397,061)</u></u>

**DISTRICT SCHOOL BOARD OF NIAGARA
SCHEDULE OF ACCUMULATED SURPLUS
2019-20 PRELIMINARY BUDGET**

Schedule 4

	PROJECTED 2018-19 ACTUAL				2019-20 BUDGET				
	Aug 31/18 ENDING BALANCE	USE OF ACCUM. SURPLUS	ALLOCATED INTEREST INCOME	INCREASE TO ACCUM. SURPLUS	Aug 31/19 PROJECTED BALANCE	USE OF ACCUM. SURPLUS	ALLOCATED INTEREST INCOME	INCREASE TO ACCUM. SURPLUS	Aug 31/20 PROJECTED BALANCE
	\$	\$	\$	\$	\$	\$	\$	\$	\$
INTERNALLY APPROPRIATED (COMMITTED)									
Capital									
Board Major Capital - Uncommitted	5,490,834	-	-	-	5,490,834	-	-	-	5,490,834
Board Major Capital - Committed	14,156,023	735,955	-	1,182,965	14,603,033	819,020	-	-	13,784,013
Total Capital	19,646,857	735,955	-	1,182,965	20,093,867	819,020	-	-	19,274,847
Retirement Benefits	272,494	272,494	-	-	-	-	-	-	-
Equipment Replacement									
Committed Equipment Projects	34,136	9,970	-	-	24,166	9,970	-	-	14,196
Cafeteria Equipment	52,443	-	-	-	52,443	-	-	-	52,443
Data Centre	1,407,144	-	31,000	-	1,438,144	-	31,600	-	1,469,744
Network Infrastructure	1,618,528	-	44,200	390,910	2,053,638	-	45,200	-	2,098,838
Photocopiers	1,376,897	-	25,600	200,000	1,602,497	-	35,300	-	1,637,797
Printing Services	240,061	-	-	-	240,061	-	-	-	240,061
VOIP/Unified Communications	946,247	-	23,200	110,000	1,079,447	-	23,700	-	1,103,147
Artificial Turf and Track	31,975	-	-	-	31,975	-	700	-	32,675
Admin Computer Replacement	171,237	372,800	-	219,956	18,393	-	-	-	18,393
Total Equipment Replacement	5,878,668	382,770	124,000	920,866	6,540,764	9,970	136,500	-	6,667,294
Other									
Self Insurance	252,761	-	5,600	-	258,361	-	5,700	-	264,061
Total Other	252,761	-	5,600	-	258,361	-	5,700	-	264,061
Year end Carryovers									
Schools	539,424	-	-	-	539,424	-	-	-	539,424
Board Contractual	426,036	-	-	-	426,036	-	-	-	426,036
Departments	1,335,670	640,877	-	-	694,793	-	-	-	694,793
	2,301,130	640,877	-	-	1,660,253	-	-	-	1,660,253
UNAPPROPRIATED (UNCOMMITTED)									
General Operating	14,714,715	-	-	-	13,251,715	-	-	-	11,401,715
Policy Amount (Note 1)		-	-	-		1,850,000	-	-	
Amount to Balance Budget		1,463,000	-	-		-	-	-	
Total General Operating	14,714,715	1,463,000	-	-	13,251,715	1,850,000	-	-	11,401,715
TOTAL ACCUMULATED SURPLUS	43,066,625	3,495,096	129,600	2,103,831	41,804,960	2,678,990	142,200	-	39,268,170

Notes

(1) The following motion was approved by the Board in May 2017:

"That, on an annual basis, approximately \$4,000,000 of the General Operating Reserve continue to be set aside to cover unexpected or unbudgeted expenditures, which may arise during a particular year, or to provide limited funding for other approved one-time expenditures, and that 20% of the remaining balance in the General Operating Reserve, as reflected in the annual financial statements, be transferred to revenue in the budget for the year following the year in which the financial statements have been completed."