



FINANCE COMMITTEE

Wednesday, January 15, 2020
6:00 p.m.

Education Centre
Grimsby-Lincoln Room

AGENDA

1. CALL TO ORDER
2. APPROVAL OF THE AGENDA
3. DSBN FAMILY LEARNING CENTRES - Stacy Veld
4. INTERNATIONAL EDUCATION 2018-19 FINANCIAL REPORT - Stacy Veld
5. 2019-20 INTERIM FINANCIAL REPORT - Stacy Veld
6. SHORT-TERM FINANCING OF MINISTRY FUNDED CAPITAL PROJECTS - Stacy Veld
7. OTHER BUSINESS
8. NEXT MEETING DATE
9. ADJOURNMENT

DISTRICT SCHOOL BOARD OF NIAGARA
REPORT TO FINANCE COMMITTEE
DSBN FAMILY LEARNING CENTRES

Background

In 2009-10, the Ministry of Education provided funding to the DSBN for the creation of five Parenting and Family Literacy Centres through the Education Program Other (EPO) Grant allocation. These centres offer free, high-quality drop-in programs for families and children. Research and conversations with parents and educators show these programs are essential because they help children and families to learn, grow and connect together.

In January 2018, Ontario's child and family programs united under the EarlyON brand and the funding shifted from school boards to the Region. The Region indicated at that time that all EarlyON locations would continue to operate until they had time to review the requirements for Niagara and that funding for existing sites would end in June of 2020. We have been able to continue to provide this community program in the following schools:

- Lincoln Centennial Public School
- Connaught Public School
- Peace Bridge Public School
- Plymouth Public School
- Kate S. Durdan Public School

In May 2019, the Niagara Region Children's Services issued a Negotiated Request for Proposal (NRFP) to all service providers. The DSBN submitted five requests for proposals for the 16 designated zones in the Region. The DSBN received a Notice of Award letter in December 2019 indicating that we were successful in obtaining funding for one site for the 2020-21 school year at Kate S. Durdan Public School. The other designated zones were awarded to various community partners.

Proposal

As part of our commitment to early learning, we would like to fund and operate the remaining four centres. The feedback received from our school administrators, and families is that they would like to continue these programs as a pilot project for the 2020-21 school year.

If approved, we would maintain the four sites as DSBN Family Learning Centres. Each Centre is staffed by a contract, term position. The Early Childhood Educators' will further support children's learning. They are welcoming places that offer a range of services and resources, including a lending library with multilingual stories and parenting books, where families can join fun activities such as reading, storytelling, sing-alongs and games; get advice from professionals trained in early childhood development; find out about other family services in your community; connect with other families with young children

Families and children flourish in these environments and these schools support our low- socio economic areas and new comer families, they assist families with transitions, making connections to our school communities, provide community supports and build positive relationships. These centres have supported the following:

- Connaught Public School, we served 2,432 children and 1,217 parents and caregivers;
- Lincoln Centennial Public School, we served 1,911 children and 1,106 parents and caregivers;
- Peace Bridge Public School, we served 1,459 children and 946 parents and caregivers;
- Plymouth Public School, we served 833 children and 232 parents and caregivers.

This is a total of 6,635 children and 3,501 parents and caregivers served.

Financial

For the 2020-21 school year, the total pilot cost is estimated to be \$80,000, which includes snacks, refreshments and salaries. This amount is recommended to be funded from the 2018-19 International Education surplus as it meets all the criteria established for the use of these funds.

Recommended Motion

“That the DSBN Family Learning Centres report be received, and that \$80,000 from International Education strategic initiatives be allocated to fund the pilot of four centres for the 2020-21 school year.”

Respectfully submitted,

JoAnna Roberto, Superintendent of Curriculum and Student Achievement

January 15, 2020

For further information please contact JoAnna Roberto, Superintendent of Curriculum and Student Achievement or Stacy Veld, Superintendent of Business Services.

DISTRICT SCHOOL BOARD OF NIAGARA

REPORT TO FINANCE COMMITTEE

INTERNATIONAL EDUCATION 2018-19 FINANCIAL REPORT

Financial Results

Total 2018-19 revenue from international education came in over budget primarily as a result of the increase of 30.0 FTE in VISA students. There was however a decrease from budgeted revenue in the short-term spring and summer cultural program of \$75,000.

Expenses corresponding to the delivery and administration of these international programs and services totalling \$1,912,786. As a result, net income from DSBN's International Education initiatives totalled \$394,760, which is over the projected revenue by \$172,559.

As per the recommendation approved by the Board, 30% of the net surplus, \$118,428, would be retained in the International Education Program accounts to fund future business development initiatives, while 70% of the surplus, \$276,332, would be available to fund one-time costs associated with DSBN strategic initiatives in the following fiscal year.

Strategic Initiatives Allocation - \$276,332

Listed below is a set of recommendations developed by the Senior Team for the allocation of the strategic initiative funds for the consideration of Trustees. These recommendations were developed based on the principles that the recommendation:

- a) does not represent continuing cost commitments;
- b) does not replicate expenditures that would normally be provided through Ministry funding; and
- c) has a long-lasting and board-wide impact on student success.

The recommendations are:

- 1) \$80,000 to support DSBN Family Learning Centres pilot
- 2) \$40,000 to fund elementary school signs refresh
- 3) \$61,332 to support AODA compliance for elementary playground surfacing
- 4) \$65,000 for elementary new playgrounds and outdoor spaces
- 5) \$30,000 for EFN Scholarships

Recommended Motion:

“That the Financial Report on International Education 2018-19 be received, and that \$276,332 be allocated to support the 2019-20 recommended initiatives.”

Respectfully submitted by:

Stacy Veld, Superintendent of Business Services

January 15, 2020

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

DISTRICT SCHOOL BOARD OF NIAGARA
REPORT TO FINANCE COMMITTEE
2019-20 INTERIM FINANCIAL REPORT

Background

Annually, school boards are required to submit revised budget estimates to the Ministry of Education. The revised estimates update the annual projected enrolment to reflect preliminary actual October 31st enrolment and the resulting changes to provincial grants and updates for other significant changes in revenues and expenditures. The first interim financial report for 2019-20 is based on the revised estimates submitted to the Ministry.

The Board uses the Ministry of Education's prescribed format for interim financial reporting. The report format provides 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 or deficit for the year. Attached is the 2019-20 Interim Financial Report for the period ending October 31, 2019.

Significant Changes to Budget

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

1. Based on preliminary October 31, 2019 actual enrolment, total projected enrolment for the year is above budget by 285 or 0.8%, with elementary enrolment projecting above budget by 324 and secondary <21 enrolment projecting slightly above budget by 69.
2. Consistent with the 2019-20 original budget, the first Interim Financial Report projects to use \$4.2 Million of accumulated surplus to balance our budget. The significant changes from our original budgeted expenditures include funding to support the implementation of the new enrolment software ASPEN which is scheduled to replace the outdated Trillium system, increase in transportation expenses, and expenditures related to our prior year surplus underspending carried forward to this fiscal year. This preliminary projection is based on actual spending to October 31, 2019, which represents only two months of our fiscal year. Updated projections of the 2019-20 activity will be provided at both the April and June 2020 Finance Committee meetings.

Appended Data

2019-20 Interim Financial Report for the Period Ending October 31, 2019.

Recommended Motion

"That the 2019-20 Interim Financial Report, reflecting updated enrolments for October 31, 2019, and the resulting changes in revenues and expenditures, be received."

Respectfully submitted,

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

January 15, 2020

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

**District School Board of Niagara
2019-20 Interim Financial Report - Summary
For the Period Ending October 31, 2019**

Summary of Financial Results (in thousands)

	Budget	Projection	In-Year Change	
	\$	\$	\$	%
Grants and Other Revenue				
Grants for Student Needs	456,306	455,821	(485)	(0.1)
Other	7,488	11,511	4,023	53.7
Total Grants and Other Revenue	463,794	467,332	3,538	0.8
Operating and Other Expenditures				
Classroom	317,451	319,741	2,290	0.7
Non-Classroom	42,753	43,128	375	0.9
Administration	11,600	12,433	833	7.2
Transportation	19,044	20,043	999	5.2
School Operations and Maintenance	41,877	42,343	466	1.1
Amortization of Tangible Capital Assets	30,256	28,824	(1,432)	(4.7)
Debt Charges	4,997	5,082	85	1.7
Total Operating and Other Expenditures	467,978	471,594	3,616	0.8
Surplus/Deficit Before Use of Accumulated Surplus	(4,184)	(4,262)	(78)	1.9
General Operating Accumulated Surplus	3,355	1,814	(1,541)	(45.9)
Other Accumulated Surplus	829	2,448	1,619	195.3
Surplus/Deficit	-	-	-	-

Note: Projection based on year-to-date actuals up to October 31, 2019

Highlights of Changes in Revenue

- The change in GSN revenue is primarily the result of an increase in enrolment of 285 ADE (324 ADE increase in elementary, reduced by a slight decrease in secondary of 39 ADE) has resulted in an increase in the GSN revenue. This increase has been reduced by decreases in GSN funding related to Attrition (\$851K), Amortization of Deferred Capital Contributions (\$1.4M) and further reduced by allocation of funding for minor capital purchases.
- 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.
- The significant decrease in Amortization of Tangible Capital Assets is consistent with the decrease in Amortization of Deferred Capital Contributions.
- Other significant changes in expenditures include new enrolment software ASPEN, increase in transportation expenses and expenditures related to our prior year surplus underspending carried forward to this fiscal year.

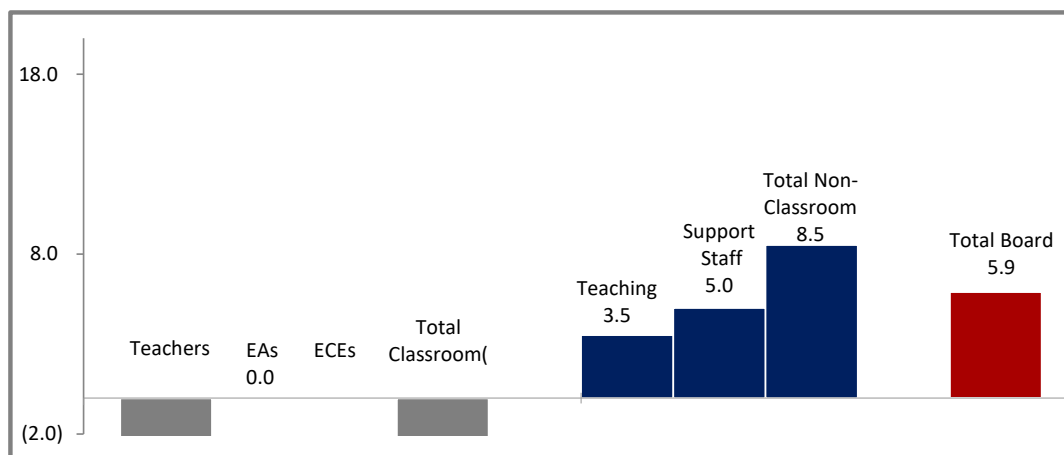
**District School Board of Niagara
2019-20 Interim Financial Report - Staffing
For the Period Ending October 31, 2019**

Summary of Staffing

FTE	Budget #	Projected #	In-Year Change	
			#	%
Classroom				
Teachers	2,310.1	2,307.5	(2.6)	(0.1)
Educational Assistants	465.0	465.0	-	-
Early Childhood Educators	170.0	170.0	-	-
Total Classroom	2,945.1	2,942.5	(2.6)	(0.1)
Non-Classroom				
Teaching	210.7	214.2	3.5	1.7
Support Staff	869.2	874.2	5.0	0.6
Total Non-Classroom	1,079.9	1,088.4	8.5	0.8
Total Staffing	4,025.0	4,030.9	5.9	0.1

Note: Projected staffing as at October 31, 2019

Changes in Staffing: Budget to Projected



Highlights of Changes in Staffing

- The increase in Classroom relates to an increase of 0.38 FTE in Elementary Teachers and a decrease of 3.00 FTE in secondary teaching.
- Non-Classroom staffing has increased of 1.00 FTE Consultant, 2.20 FTE Instructional Coaches and 0.33 FTE in Special Education Teachers (2 sections).
- Support Staff has increased by 1.00 FTE Central Instructional Assistant and 4.00 FTE Elementary Caretakers.

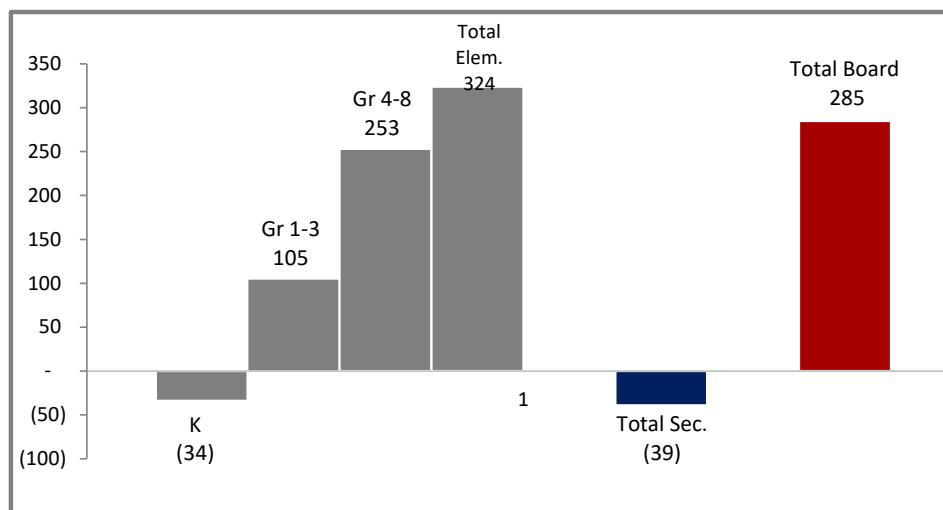
**District School Board of Niagara
2019-20 Interim Financial Report - Enrolment
For the Period Ending October 31, 2019**

Summary of Enrolment

ADE	Budget #	Projection #	In-Year Change	
			#	%
Elementary				
Kindergarten	4,904	4,870	(34)	(0.7)
Grades 1-3	7,592	7,697	105	1.4
Grades 4-8	13,387	13,640	253	1.9
Total Elementary	25,883	26,207	324	1.3
Secondary				
Under 21	11,529	11,598	69	0.6
Over 20	271	163	(108)	(39.9)
Total Secondary	11,800	11,761	(39)	(0.3)
Total Enrolment	37,683	37,968	285	0.8

Note: Projection based on October 31, 2019 actuals and preliminary March 31, 2020.

Changes in Enrolment: Budget to Projection



**District School Board of Niagara
2019-20 Interim Financial Report - Revenue
For the Period Ending October 31, 2019
(in thousands)**

	Budget				Actual		
	2019-20				Actual to Oct 31/19	Actual to Oct 31/18	Year to Year Increase (Decrease) %
	Approved Budget \$	Projection \$	Change				
Increase (Decrease) \$			Increase (Decrease) %	Projected Revenue %	Actual Revenue %		
REVENUE							
Operating Grants							
Pupil Foundation	195,356	197,287	1,931	1.0			
School Foundation	28,963	29,122	158	0.5			
Special Education	55,703	56,009	306	0.5			
French as a Second Language	5,965	5,965	-	-			
English as a Second Language	2,952	2,952	-	-			
Rural and Northern Education Allocation	111	111	-	-			
Learning Opportunities	5,872	5,907	34	0.6			
Continuing Education	2,003	1,954	(49)	(2.4)			
Adult Education	946	571	(375)	(39.7)			
Teacher & ECE Q&E	55,062	54,277	(785)	(1.4)			
New Teacher Induction program	139	139	-	-			
Restraint Savings	(122)	(122)	-	-			
Transportation	19,626	20,533	906	4.6			
Admin and Governance	11,405	11,480	75	0.7			
Declining Enrolment	-	-	-	-			
Indigenous Education	957	961	4	0.5			
Safe Schools Supplement	676	683	7	1.0			
Community Use of Schools	509	509	-	-			
TOTAL OPERATING GRANTS	386,123	388,335	2,212	0.6		18.3	18.6
Minor Tangible Capital Assets	(1,277)	(3,097)	(1,820)	142.5			0.0
Pupil Accommodation Grants							
School Renewal	-	-	-	-			
School Operations	37,021	37,254	234	0.6			
Amortization of Deferred Capital Contributions	29,427	28,028	(1,399)	(4.8)			
DCC Related to Loss on Disposal of Restricted Assets	-	-	-	-			
Debt Charges	5,011	5,098	86	1.7			
Temporary Accommodation	-	203	203	-			
TOTAL PUPIL ACCOMODATION GRANTS	71,460	70,583	(877)	(1.2)	18.7	19.1	(0.4)
Prior Year Grant Adjustment	-	-	-	-			0.0
TOTAL GRANTS FOR STUDENT NEEDS	456,306	455,821	(485)	(0.1)	18.5	18.8	(0.3)
Other Revenue							
Other Provincial Grants	991	3,948	2,957	298.3			
Tuition Fees	1,958	2,208	250	12.8			
Community Education	1,459	1,561	102	7.0			
Community Use of Schools	915	915	-	-			
Interest Income	1,800	1,800	-	-			
Miscellaneous Revenues	365	1,079	714	195.6			
TOTAL OTHER REVENUE	7,488	11,511	4,023	53.7	42.8	33.2	9.6
TOTAL GRANTS AND OTHER REVENUE	463,794	467,332	3,538	0.8	19.1	19.2	(0.1)
Use of Accumulated Surplus							
General Operating	3,355	1,814	(1,540)	(45.9)			
Other	829	2,448	1,619	195.3			
TOTAL USE OF ACCUMULATED SURPLUS	4,184	4,262	77.966	1.9			
TOTAL REVENUE	467,978	471,594	3,616	0.8	18.9	18.7	0.3

District School Board of Niagara
2019-20 Interim Financial Report - Expenditures
For the Period Ending October 31, 2019
(in thousands)

	Budget				Actual		
	2019-20				Actual to Oct 31/19	Actual to Oct 31/18	Year to Year Increase (Decrease) %
	Approved Budget \$	Projection \$	Change		Projected Spending %	Actual Spending %	
			Increase (Decrease) \$	Increase (Decrease) %			
EXPENDITURES							
Classroom							
Teachers	237,606	237,576	(30)	(0.0)	17.4	18.1	(0.6)
Supply Staff	8,935	8,935	-	-	9.3	6.0	3.3
Educational Assistants	21,144	21,445	302	1.4	10.8	11.0	(0.2)
Early Childhood Educators	9,048	9,048	-	-	11.6	11.2	0.4
Textbooks and Supplies	11,145	12,262	1,118	10.0	9.8	11.1	(1.4)
Classroom Computers	4,712	3,493	(1,218)	(25.9)	99	9	90.0
Professionals and Paraprofessionals	14,366	14,668	303	2.1	9.5	9.2	0.3
Library and Guidance	7,338	7,349	11	0.1	1.7	1.7	0.1
Staff Development	2,680	4,485	1,805	67.3	10.2	20.0	(9.7)
Department Heads	479	479	-	-	14.7	14.0	0.7
TOTAL CLASSROOM	317,451	319,741	2,289	0.7	16.4	15.8	0.6
Non-Classroom							
Principal and Vice-Principals	17,893	17,793	(100)	(0.6)	17.3	17.4	(0.1)
School Office	9,897	10,001	104	1.1	13.1	14.7	(1.6)
Instructional Support	11,999	12,268	268	2.2	13.9	13.4	0.5
Continuing Education	2,963	3,066	103	3.5	7.8	7.1	0.7
TOTAL NON-CLASSROOM	42,753	43,128	375	0.9	14.7	14.9	(0.2)
Administration							
Trustees	366	366	-	-	39.1	46.1	(6.9)
Director/Supervisory Officers	1,936	1,936	-	-	7.0	7.6	(0.6)
Board Administration	9,298	10,132	834	9.0	8.0	6.5	1.5
TOTAL ADMINISTRATION	11,600	12,433	834	7.2	8.8	7.7	1.1
Transportation	19,044	20,043	999	5.2	16.0	14.0	2.0
School Operations and Maintenance	41,877	42,343	467	1.1	9.1	9.4	(0.3)
Other							
School Renewal	-	-	-	-	-	25.1	(25.1)
Amortization of Tangible Capital Assets	30,256	28,824	(1,433)	(4.7)	-	-	-
Loss on disposal of TCA	-	-	-	-	-	-	-
Remedy Payments	-	-	-	-	-	3.4	(3.4)
TOTAL OTHER	30,256	28,824	(1,432)	(4.7)	0.1	0.4	(0.3)
Debt Charges	4,997	5,082	85	1.7	2.5	1.7	0.9
TOTAL OPERATING & OTHER EXPENDITURES	467,978	471,594	3,616	0.8	14.2	13.8	0.4
Increase to Accumulated Surplus							
General Operating	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL INCREASE TO ACCUMULATED SURPLUS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	467,978	471,594	3,616	0.8	14.2	13.2	1.0

District School Board of Niagara
2019-20 Interim Financial Report - Other Special Initiative Provincial Grants
For the Period Ending October 31, 2019

Other Special Initiative Provincial Grant	\$
Well Being: Safe Accepting and Healthy Schools and Mental Health	49,858
Mathematics Strategy Funding	456,500
TLLP - Elementary	(18,646)
Specialist High Skills Major	448,725
Ontario Youth Apprenticeship Program (OYAP)	23,597
After School Skills Development (ASSD) Programs for Students with Autism Spectrum Disorder (ASD)	8,062
Highly Skilled Workforce Strategy K-12: Experiential Learning	174,942
Mental Health Workers in Schools	417,672
Ontario Active School Travel Fund - From Deferred Revenue	35,783
Broadband Modernization Program (BMP) - Support for Sub-Regional Board Implementation	58,500
FNMI 9-12 Curriculum Revisions	49,200
French as a Second Language (FSL)	131,095
Health & Physical Education (HPE) Curriculum Implementation	32,081
Careers Curriculum Implementation	8,000
School College to Work	209,220
Parents Reaching Out (PRO) Grants	22,078
Transportation Initiative for Children and Youth in Care (CYIC)	49,500
Broadband Modernization Program (BMP) WAVE 2 - From Deferred Revenue	735,355
Recreational Cannabis and Vaping	25,458
Concussion Summit	40,000
Total	2,956,980

DISTRICT SCHOOL BOARD OF NIAGARA

REPORT TO FINANCE COMMITTEE

**SHORT-TERM FINANCING OF
MINISTRY FUNDED CAPITAL PROJECTS**

Background

The Ministry of Education (MOE) has approved funding totalling \$13,598,490 under the 2019-20 School Condition Improvement funding program to support various capital improvements for DSBN schools.

Since the MOE only pays these capital grants to Boards twice per year, based on actual spending, Boards must finance the project costs until the provincial grants are received. As a result, the MOE allows school boards to use short-term borrowing to interim finance these capital projects, and the MOE covers all related interest costs under the Allocation for Short-Term Interest Grant.

To borrow under this program, a borrowing resolution is required which authorizes the District School Board of Niagara (DSBN) to borrow an amount up to the Ministry approved capital grant allocations of eligible capital projects.

Timeline

The DSBN may commence borrowing under this program immediately following the delivery of the approved Capital Projects Borrowing Resolution 2020-01 and an executed loan agreement to the Board's banking services provider.

Appended Data

Draft Capital Projects Borrowing Resolution Number 2020-01 which includes Schedule A - *Ministry Approved Projects Eligible for Capital Short Term Interest Grant*.

Recommended Motion

"That the Capital Projects Borrowing Resolution 2020-01 authorizing the Board to borrow up to \$13,598,490 for the short-term financing of Ministry funded capital projects, pursuant to the provisions of section 243(1) of the Education Act, be approved."

Respectfully submitted,

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

January 15, 2020

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



DISTRICT SCHOOL BOARD OF NIAGARA

191 CARLTON ST. ■ ST. CATHARINES, ON ■ L2R 7P4 ■ 905-641-1550 ■ DSBN.ORG

CAPITAL PROJECTS BORROWING RESOLUTION

2020-01

A RESOLUTION AUTHORIZING THE DISTRICT SCHOOL BOARD OF NIAGARA (the “Board”) TO BORROW MONEY PURSUANT TO THE PROVISIONS OF SECTION 243(1) OF THE EDUCATION ACT FOR THE RAISING OF FUNDS TO MEET THE CURRENT EXPENDITURE REQUIREMENTS OF CERTAIN CAPITAL PROJECTS AS MORE PARTICULARLY DESCRIBED IN THIS RESOLUTION, UNTIL CURRENT REVENUE IS RECEIVED.

WHEREAS:

- A. The Board has received funding under the Ministry of Education’s 2019-20 School Condition Improvement capital funding;
- B. The Board wishes to apply to the Canadian Imperial Bank of Commerce (“CIBC”) for a capital loan for the purpose of short-term financing the capital projects until the capital grants are received from the Ministry of Education;
- C. The total cost of the projects is within the Board’s Debt and Financial Obligation Limit as established by the Ontario Ministry of Education.
- D. The interest expense incurred will be repaid to the Board by the Ministry of Education under the ‘Allocation for Short-Term Interest Grant’.

THEREFORE, BE IT RESOLVED as follows:

1. “The Chair and the Treasurer are authorized on behalf of the Board to borrow up to \$13,598,490 for capital projects in accordance with the Act.
2. The Chair or Vice-Chair and the Treasurer are authorized for and on behalf of the Board to execute and deliver all such documents to do such other acts and things as may be necessary to give full effect of this resolution.

We hereby certify that the foregoing is a true and complete copy of a Resolution of the Board in the Province of Ontario, duly passed at a meeting of the Board and that this Resolution is in force and full effect.

Dated this 28th day of January, 2020

.....
Sue Barnett, Board Chair

.....
Stacy Veld, Treasurer

Schedule A

<div>District School Board of Niagara Ministry Approved Projects Eligible for Capital Short Term Interest Grant 2019-20</div>

Project Description	Approved Grant Allocation
	\$
School Condition Improvement Projects	13,598,490