



# FINANCE COMMITTEE

**Wednesday, May 19, 2021  
5:30 p.m.**

**Virtual - Microsoft Teams**

## AGENDA

- 1. CALL TO ORDER** - Kevin Maves
- 2. APPROVAL OF THE AGENDA**
- 3. CREED HOLY DAYS FOR EMPLOYEES** - Warren Hoshizaki
- 4. SHORT-TERM FINANCING OF MINISTRY FUNDED CAPITAL PROJECTS** - Stacy Veld
- 5. MULTI-YEAR CAPITAL PLAN** - Stacy Veld
- 6. 2021-22 PRELIMINARY REVENUE BUDGET** - Stacy Veld
- 7. NEXT MEETING DATE**
- 8. ADJOURNMENT**

**DISTRICT SCHOOL BOARD OF NIAGARA**  
**REPORT TO FINANCE COMMITTEE**  
**CREED HOLY DAYS FOR EMPLOYEES**

---

**Background:**

During a review of creed accommodations for DSBN employee groups, it was determined that currently, some employees are granted five (5) paid holy days as part of creed observation and accommodation per calendar year, as per the terms of the collective agreement and terms and conditions.

The groups are as follows:

- ETFO – Article 13.01 (e) – paid to a maximum of 5 days
- OSSTF TBU – Article 13.01 (e) – paid to a maximum of 5 days
- APPSP – Article 10.07 (b) – paid to a maximum of 5 days
- P/VP – Paid Leave of Absence – paid to a maximum of 5 days

There are groups that do not have five (5) paid holy days as part of creed accommodations in their collective agreement or terms and conditions. However, employees have not been denied a request for a holy day off for creed accommodations and observations. Currently, requests for creed observation and accommodations have been covered under ‘special circumstances’, depending on the collective agreement and terms and conditions.

The groups are as follows:

- ETFO OT (LTO’s) – Article 18.04 – paid to a maximum of 2 days
- OSSTF OT (LTO’s) – Article 17.01 (b) – paid to a maximum of 1 day
- CUPE OCT – Article 17.07 – no limit on days, pay is at Board discretion
- CUPE FACILITIES – Article 17.07 – no limit on days, pay is at Board discretion
- Administrative Management Group (AMG) leave of absence with pay “Other” – up to 5 days/year for reasons deemed appropriate by the Board

As noted above, there are inconsistencies when it comes to the number of days off, whether days off are paid or unpaid, and whether requests are categorized under “religious holidays” or “special circumstances.” This results in some employees using sick days for creed observations.

Offering five (5) paid holy days as part of creed observation and accommodation per calendar year for permanent non-union and union employees and LTO’s where their Collective Agreements or Terms and Conditions of Employment do not currently specify, would further promote consistency and equity. As creed is one of the protected grounds under the Human Rights Code, it would also ensure that employee’s human rights are protected.

**Estimated Cost:**

Including 5 days for the above identified groups based on past requests, the budget increase would be estimated at \$50,000.

**Timelines:**

Should Trustees approve the inclusion of 5 creed holy days as noted above, the intention will be to communicate to union and administrative management representatives in June and eligible employees will be able to request these days starting September 2021.

**Recommended Motion:**

**“That the Board provide five (5) paid holy days as part of creed observation and accommodation per calendar year for permanent non-union and union employees and LTO’s where their Collective Agreements or Terms and Conditions of Employment do not currently specify, to further promote consistency and equity.”**

Respectfully submitted,

Warren Hoshizaki, Director of Education  
Maryam Safdar Ali, Human Rights Advisor

May 19, 2021

***For further information, please contact Warren Hoshizaki, Director of Education.***

DISTRICT SCHOOL BOARD OF NIAGARA  
REPORT TO FINANCE COMMITTEE  
SHORT-TERM FINANCING OF FUNDED CAPITAL PROJECTS

---

**Background:**

The Ministry of Education (MOE) and the Federal government have approved funding totalling \$13,041,225 for the COVID-19 Resilience Infrastructure Stream (CVRIS) capital funding.

Boards must finance the project costs until the funding is 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 approved capital grant allocations of eligible capital projects.

**Timelines:**

The DSBN may commence borrowing under this program immediately following the delivery of the approved Capital Projects Borrowing Resolution 2021-01 and an executed loan agreement to the Board's banking services provider.

**Appended Data:**

Draft Capital Projects Borrowing Resolution Number 2021-01 which includes Schedule A - Approved Projects Eligible for Capital Short Term Interest Grant.

**Recommended Motion:**

**“That the Capital Projects Borrowing Resolution 2021-01 authorizing the Board to borrow up to \$13,041,225 for the short-term financing of funded COVID-19 Resilience Infrastructure Stream (CVRIS) capital funding, 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

May 19, 2021

***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

2021-01

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 2020-21 COVID-19 Resilience Infrastructure Stream (CVRIS) 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 \$13,041,225 for CVRIS 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 19<sup>th</sup> day of May, 2021

.....  
Sue Barnett, Board Chair

.....  
Stacy Veld, Treasurer

**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 2021-22 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 2021-22 year, subject to confirmation of necessary Ministry of Education approvals.”**

Respectfully submitted,

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

May 19, 2021

***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 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Total 2021-2026
School Renewal Allocation (SRA)	4,270,000	12,696,500	11,600,000	11,900,000	10,000,000	6,000,000	56,466,500
School Condition Improvement (SCI)	18,100,000	21,873,500	16,350,000	15,650,000	16,750,000	16,650,000	105,373,500
Climate Action Incentive Fund (CAIF)	729,000	-	-	-	-	-	729,000
Covid-19 Resilience Infrastructure Projects (CVRIS)	9,691,000	1,930,000	-	-	-	-	11,621,000
Capital Priority Funding							
<i>Forestview PS</i>	2,794,000	-	-	-	-	-	2,794,000
<i>Lakeview PS</i>	250,000	2,500,000	-	-	-	-	2,750,000
<i>Peace Bridge PS</i>	300,000	1,500,000	3,480,000	-	-	-	5,280,000
<i>Smith PS</i>	450,000	2,400,000	4,370,000	-	-	-	7,220,000
<i>New Wainfleet Elementary</i>	600,000	3,000,000	7,400,000	1,200,000	-	-	12,200,000
<i>West Niagara SS</i>	10,000,000	29,949,000	-	-	-	-	39,949,000
<b>TOTAL USE OF MINISTRY FUNDING</b>	<b>\$ 47,184,000</b>	<b>\$ 75,849,000</b>	<b>\$ 43,200,000</b>	<b>\$ 28,750,000</b>	<b>\$ 26,750,000</b>	<b>\$ 22,650,000</b>	<b>\$ 244,383,000</b>
Land Acquisition & Site Costs							
<i>New South Niagara Falls Elementary</i>	6,615,000	665,000	-	-	-	-	7,280,000
<i>West Niagara SS</i>	2,120,000	-	-	-	-	-	2,120,000
Capital Renovations & Improvements	-	-	-	-	-	-	-
<i>Centennial SS fieldhouse washroom</i>	300,000	-	-	-	-	-	300,000
Major Capital Projects							
<i>Forestview PS gym</i>	996,000	-	-	-	-	-	996,000
<i>West Niagara SS gym / greenhouse / theatre / turf field</i>	-	5,246,000	5,000,000	-	-	-	10,246,000
<i>New Administrative building</i>	-	-	2,500,000	5,500,000	-	-	8,000,000
<b>TOTAL USE OF DSBN FUNDING / FUNDRAISING</b>	<b>\$ 10,031,000</b>	<b>\$ 5,911,000</b>	<b>\$ 7,500,000</b>	<b>\$ 5,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,942,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 57,215,000</b>	<b>\$ 81,760,000</b>	<b>\$ 50,700,000</b>	<b>\$ 34,250,000</b>	<b>\$ 26,750,000</b>	<b>\$ 22,650,000</b>	<b>\$ 273,325,000</b>

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

PROJECTS	Pg #	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Total 2021-2026
School Capital Renovations & Improvement Projects	3	32,790,000	<b>31,500,000</b>	25,300,000	19,000,000	19,750,000	17,650,000	<b>145,990,000</b>
School Capital Construction Projects	5	24,425,000	<b>50,260,000</b>	22,900,000	9,750,000	7,000,000	5,000,000	<b>119,335,000</b>
Administration Capital Construction Projects	5	-	-	2,500,000	5,500,000	-	-	<b>8,000,000</b>
<b>TOTAL</b>		<b>\$ 57,215,000</b>	<b>\$ 81,760,000</b>	<b>\$ 50,700,000</b>	<b>\$ 34,250,000</b>	<b>\$ 26,750,000</b>	<b>\$ 22,650,000</b>	<b>\$ 273,325,000</b>



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

Projects	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	TOTAL
Accessibility	5,300,000	<b>3,900,000</b>	2,500,000	3,000,000	3,000,000	3,000,000	<b>20,700,000</b>
Doors & Windows	750,000	<b>800,000</b>	1,000,000	500,000	500,000	500,000	<b>4,050,000</b>
Electrical	1,600,000	<b>1,400,000</b>	1,000,000	1,000,000	1,000,000	1,000,000	<b>7,000,000</b>
Energy & Lighting	1,200,000	<b>1,000,000</b>	500,000	500,000	500,000	500,000	<b>4,200,000</b>
Flooring	350,000	<b>200,000</b>	200,000	200,000	200,000	200,000	<b>1,350,000</b>
Interior Renovations	1,980,000	<b>500,000</b>	250,000	250,000	250,000	250,000	<b>3,480,000</b>
IT Infrastructure	2,060,000	<b>2,500,000</b>	1,500,000	-	-	-	<b>6,060,000</b>
Masonry	300,000	<b>300,000</b>	300,000	300,000	300,000	300,000	<b>1,800,000</b>
Mechanical	10,700,000	<b>16,000,000</b>	12,000,000	9,200,000	10,300,000	8,200,000	<b>66,400,000</b>
Painting	350,000	<b>150,000</b>	150,000	150,000	150,000	150,000	<b>1,100,000</b>
Plumbing	750,000	<b>200,000</b>	200,000	200,000	200,000	200,000	<b>1,750,000</b>
Roof Replacement	3,000,000	<b>2,500,000</b>	2,500,000	2,500,000	2,500,000	2,500,000	<b>15,500,000</b>
Security Systems	1,000,000	-	2,000,000	-	-	-	<b>3,000,000</b>
Site Work	3,200,000	<b>1,900,000</b>	1,050,000	1,050,000	700,000	700,000	<b>8,600,000</b>
Maintenance / Emergency Repairs	250,000	<b>150,000</b>	150,000	150,000	150,000	150,000	<b>1,000,000</b>
<b>TOTAL</b>	<b>\$ 32,790,000</b>	<b>\$ 31,500,000</b>	<b>\$ 25,300,000</b>	<b>\$ 19,000,000</b>	<b>\$ 19,750,000</b>	<b>\$ 17,650,000</b>	<b>\$ 145,990,000</b>

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

School	Project	Status	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	TOTAL
Forestview PS	School Addition / Child Care / Gymnasium	NC	3,790,000	-	-	-	-	-	3,790,000
Lakeview PS	Child Care Addition		250,000	2,500,000	-	-	-	-	2,750,000
Peace Bridge PS	School Addition / Facility Improvements	D	300,000	1,500,000	3,780,000	600,000	-	-	6,180,000
Smith PS	School Addition / Child Care / Facility Improvements	D	450,000	2,400,000	5,820,000	950,000	-	-	9,620,000
New South Niagara Falls Elementary	Land Acquisition / Site Costs		6,615,000	665,000	-	-	-	-	7,280,000
New Wainfleet Elementary	New School Construction	D	600,000	3,000,000	7,400,000	1,200,000	-	-	12,200,000
Centennial SS	Fieldhouse Washroom	IP	300,000	-	-	-	-	-	300,000
Port Colborne HS	Major System Improvements		-	-	900,000	7,000,000	7,000,000	5,000,000	19,900,000
St Catharines Collegiate SS	Artificial Turf Field		-	2,500,000	-	-	-	-	2,500,000
Thorold SS	Artificial Turf Field		-	2,500,000	-	-	-	-	2,500,000
West Niagara SS	Site Costs / New School Construction	T	12,120,000	35,195,000	5,000,000	-	-	-	52,315,000
<b>TOTAL</b>			<b>\$ 24,425,000</b>	<b>\$ 50,260,000</b>	<b>\$ 22,900,000</b>	<b>\$ 9,750,000</b>	<b>\$ 7,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 119,335,000</b>

Administration	Project	Status	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Total
New Administrative Building	New Construction	D	-	-	2,500,000	5,500,000	-	-	8,000,000
<b>TOTAL</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 5,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000,000</b>

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

**DISTRICT SCHOOL BOARD OF NIAGARA**

**REPORT TO FINANCE COMMITTEE**

**2021-22 PRELIMINARY REVENUE BUDGET**

---

The development of the 2021-22 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 2021-22 is 39,250, an increase of 1,404 or 3.71% from the 2020-21 actual enrolment. Elementary is projected to increase by 1,025 and secondary is expected to increase by 379 compared to the actual 2020-21 results.

Grant revenues for the 2021-22 year have changed as a result of the following:

- Technology Resources to support technology-related costs. This continued funding will help to replace some devices that may be out-of-date and support the procurement of additional student devices. This funding is provided through a new Student Technological Devices per-pupil amount (\$7.11) for students in Kindergarten to Grade 12 in the PFG, with a Student Technological Devices TopUp Allocation to ensure every school board receives a minimum amount of \$50,000.
- A new per-board amount (\$100,858) and a per pupil amount (\$1.34) to support mental health and well being. School boards have the flexibility to utilize this funding to address local priorities both at the elementary and secondary panels to support student mental health. This is in addition to the funding through PPF for special education, mental health and well-being and equity initiatives for temporary COVID-19 funding supports.
- Recent Immigrant Supplement due to the extraordinary and temporary decline in recent immigrant enrolment as a result of the COVID-19 pandemic and closed borders, funding is being provided to supplement the Recent Immigrant Component of the English as a Second Language/English Literacy Development (ESL/ELD) Allocation. This supplement will ensure school boards generate minimum funding based on total weighted enrolment for each of the four years that generated funding through the ESL/ELD Recent Immigrant Component in their 2019–20 Financial Statements. School boards will generate top-up funding to get to this minimum if actual weighted enrolment falls below this level.
- The ministry is updating the funding methodology for online courses by adjusting benchmark funding for classroom teacher staffing through the Secondary Pupil Foundation Allocation and related grants based on a differentiated funded average class size for online and in-person learning. To align the policy with the funding benchmarks, beginning this year the secondary benchmark will use a funded average credit load of 7.5 credits per pupil split between online learning (approximately 0.081) and in-person learning (approximately 7.419). The online learning credit load benchmark assumes approximately 8% of secondary students will take one course online in 2021–22.

- The ministry will provide a two per cent cost benchmark update to the non-staff portion of the School Operations Allocation benchmark to assist school boards in managing the increases in commodity prices (i.e. electricity, natural gas, facility insurance, and other costs).
- The following PPF funding been transferred into the GSN:
  - SHSM base support for students
  - After School Skills and Development (ASSD) programs

### **Continuation of Previous Initiatives**

The Ministry will adjust salary benchmarks by one per cent. The ministry will also provide benefits funding that vary by employee group, reflecting central agreements, which include up to one per cent increases for benefits' plan maintenance or improvements and additional inflationary increases. The Supports for Students Fund (SSF) will also continue, and all funds should be used consistent with the central agreement obligations.

This is the third year of the five-year phase-in of updates to the Supplementary Area Factor for base school facility operations, within the School Facility Operations and Renewal Grant, to reflect a secondary class size of 23.

The per-pupil amount for Educational Software Licensing was increased to \$0.84 and the minimum amount per school board was increased to \$50,000 through the top-up allocation. These funds are being given directly to school boards, as the ministry's last term-limited licenses for digital learning tools expire. This is to support Boards with their own choice and purchase of licenses.

### **Priorities and Partnership Funding (PPF)**

The PPF is supplemental to the GSN and is reviewed and assessed by the ministry each year. All announced funding has been included in our preliminary revenue reports attached and include:

- \$4.3 million for the continuation of temporary ongoing COVID-19 funding supports for such items as staffing to support the delivery of smaller cohorts, cleaning, remote learning, student transportation, learning recovery and renewal, special education, mental health and well-being.
- \$456,500 Math Strategy
- \$49,900 Well-Being and Mental Health Bundle
- \$7,100 Educators Autism Additional Qualification Subsidy
- \$41,300 Parents Reaching Out (PRO) Grant
- \$45,000 Learning and Innovation Fund for Teachers

Included in the preliminary revenue budget is the use of \$4,591,878 from the general operating accumulated surplus, which represents the 1% approved maximum use of operating accumulated surplus by the Ministry. 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 DSBN'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 2021-22 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 2021-22 Preliminary Revenue Budget be received.”**

Respectfully submitted,

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

May 19, 2021

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

**DISTRICT SCHOOL BOARD OF NIAGARA  
2021-22 PRELIMINARY BUDGET  
MULTI-YEAR DAY SCHOOL ENROLMENT PROJECTIONS**

	2020-21 Projected	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
<b><u>Elementary</u></b>						
Kindergarten	4,960	4,592	4,952	5,095	5,065	5,025
Grades 1-3	7,893	7,736	7,942	8,178	8,220	8,338
Grades 4-8	13,752	13,672	14,130	14,210	14,283	14,359
<b><i>Total Elementary</i></b>	<b>26,605</b>	<b>25,999</b>	<b>27,024</b>	<b>27,483</b>	<b>27,569</b>	<b>27,722</b>
<b><u>Secondary</u></b>						
Adolescents (<21)	11,695	11,613	11,947	12,179	12,686	12,960
High Credit (<21)	27	98	98	34	34	34
Adults (> 20)	153	136	181	181	181	181
<b><i>Total Secondary</i></b>	<b>11,875</b>	<b>11,847</b>	<b>12,226</b>	<b>12,394</b>	<b>12,901</b>	<b>13,174</b>
<b><i>Total Average Daily Enrolment</i></b>	<b>38,480</b>	<b>37,846</b>	<b>39,250</b>	<b>39,877</b>	<b>40,469</b>	<b>40,896</b>
<b>Previous Year Increase</b>	<b>797</b>	<b>163</b>	<b>769</b>	<b>627</b>	<b>592</b>	<b>427</b>
<b>Previous Year % Increase</b>	<b>2.12%</b>	<b>0.43%</b>	<b>2.00%</b>	<b>1.60%</b>	<b>1.49%</b>	<b>1.05%</b>

Note: 2020-21 Actual based on October 31, 2020 preliminary actuals and March 31, 2021 projected

**DISTRICT SCHOOL BOARD OF NIAGARA**  
**2021-22 PRELIMINARY BUDGET GRANT SUMMARY**

	<b>2021-22 Budget</b>	<b>2020-21 Budget</b>	<b>Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>PUPIL FOUNDATION GRANT</b>	<u>220,121,332</u>	<u>214,309,764</u>	<u>5,811,568</u>
<b>SCHOOL FOUNDATION GRANT</b>	<u>30,156,745</u>	<u>30,019,611</u>	<u>137,134</u>
<b>SPECIAL PURPOSE GRANTS</b>			
Special Education	59,230,357	57,613,527	1,616,830
Language	9,319,200	9,814,316	(495,116)
Rural and Northern Education	114,794	127,367	(12,573)
Learning Opportunities	6,937,259	6,012,120	925,139
Continuing Education Allocation and Other	3,465,893	2,629,153	836,740
Cost Adjustment and Teacher Qualification	51,767,436	48,532,116	3,235,320
New Teacher Induction Program	225,502	133,346	92,156
Restraint Savings	(121,726)	(121,726)	-
Transportation	21,279,171	20,840,067	439,104
Administration and Governance	10,872,347	10,888,039	(15,692)
Declining Enrolment Adjustment	83,053	-	83,053
Indigenous Education	1,426,788	1,116,017	310,771
Mental Health and Well-Being Grant	1,314,688	1,283,916	30,772
Supports for Students Fund	3,743,015	3,743,015	-
Program Leadership Grant	999,389	905,864	93,525
	<u>170,657,166</u>	<u>163,517,137</u>	<u>7,140,029</u>
<b>MINOR TANGIBLE CAPITAL ASSETS</b>	<u>(2,864,660)</u>	<u>(3,043,634)</u>	<u>178,974</u>
<b>PUPIL ACCOMMODATION GRANTS</b>			
School Operations	40,552,674	38,989,253	1,563,421
Amortization of Deferred Capital Contributions	35,395,030	30,799,515	4,595,515
Capital Debt Charges	4,730,690	5,034,288	(303,598)
	<u>80,678,394</u>	<u>74,823,056</u>	<u>5,855,338</u>
<b>TOTAL GRANTS FOR STUDENT NEEDS</b>	<u><b>498,748,977</b></u>	<u><b>479,625,934</b></u>	<u><b>19,123,043</b></u>

**DISTRICT SCHOOL BOARD OF NIAGARA  
2021-22 PRELIMINARY BUDGET**

	2021-22 Budget		2020-21 Budget		Variance
	\$	%	\$	%	\$
<b>GRANTS FOR STUDENT NEEDS</b>	498,748,977	95.53	479,625,934	95.87	19,123,043
<b>OTHER REVENUES</b>					
Special Initiative Provincial Program Grants	5,496,913	1.05	2,620,258	0.52	2,876,655
Non-Resident Student Fees	716,600	0.14	1,483,675	0.30	(767,075)
Community Education	1,736,930	0.33	1,228,438	0.25	508,492
Community Use of Schools	648,600	0.12	804,500	0.16	(155,900)
Interest Income	935,000	0.18	1,250,000	0.25	(315,000)
Miscellaneous	387,050	0.07	367,050	0.07	20,000
School Generated Funds	8,027,442	1.54	8,503,667	1.70	(476,225)
<b>TOTAL OTHER REVENUES</b>	17,948,535	3.43	16,257,588	3.25	1,690,947
<b>USE OF ACCUMULATED SURPLUS</b>					
General Operating	4,591,878	0.88	3,626,156	0.72	965,722
Other	862,331	0.17	806,603	0.16	55,728
<b>TOTAL USE OF ACCUMULATED SURPLUS</b>	5,454,209	1.05	4,432,759	0.88	1,021,450
<b>TOTAL REVENUE AND USE OF ACCUMULATED SURPLUS</b>	<b>522,151,721</b>	<b>100.01</b>	<b>500,316,281</b>	<b>100.00</b>	<b>21,835,440</b>



**DISTRICT SCHOOL BOARD OF NIAGARA  
SCHEDULE OF ACCUMULATED SURPLUS  
2021-22 PRELIMINARY BUDGET**

	PROJECTED 2020-21 ACTUAL				2021-22 BUDGET		
	Aug 31/20 ENDING BALANCE	USE OF ACCUM. SURPLUS	INCREASE TO ACCUM. SURPLUS	Aug 31/21 PROJECTED BALANCE	USE OF ACCUM. SURPLUS	INCREASE TO ACCUM. SURPLUS	Aug 31/22 PROJECTED BALANCE
<b>INTERNALLY APPROPRIATED (COMMITTED)</b>							
Capital							
Board Major Capital - Uncommitted	2,190,834	-	-	2,190,834	-	-	2,190,834
West Niagara Theatre and Greenhouse	7,700,000	-	-	7,700,000	-	-	7,700,000
Board Major Capital - Committed	14,270,494	867,824	375,067	13,777,737	857,811	500,000	13,419,926
Total Capital	24,161,328	867,824	375,067	23,668,571	857,811	500,000	23,310,760
Equipment Replacement							
Committed Equipment Projects	14,490	9,970	-	4,520	4,520	-	-
Cafeteria Equipment	62,952	-	-	62,952	-	-	62,952
Data Centre	1,437,585	-	-	1,437,585	-	-	1,437,585
Network Infrastructure	2,052,909	-	-	2,052,909	-	-	2,052,909
Photocopiers	1,587,958	-	80,000	1,667,958	-	-	1,667,958
Printing Services	245,254	-	-	245,254	-	-	245,254
VOIP/Unified Communications	1,079,097	-	-	1,079,097	-	-	1,079,097
Artificial Turf and Track	48,747	15,324	-	33,423	-	-	33,423
Total Equipment Replacement	6,528,992	25,294	80,000	6,583,698	4,520	-	6,579,178
Other							
Self Insurance	258,230	-	-	258,230	-	-	258,230
Total Other	258,230	-	-	258,230	-	-	258,230
Year end Carryovers							
Schools	961,168	-	-	961,168	-	-	961,168
Board Contractual	399,781	-	-	399,781	-	-	399,781
Departments	30,000	30,000	-	-	-	-	-
	1,390,949	30,000	-	1,360,949	-	-	1,360,949
<b>UNAPPROPRIATED (UNCOMMITTED)</b>							
General Operating	23,171,995	-	-	15,189,995	-	-	10,598,117
Amount to Balance Budget		7,982,000	-		4,591,878	-	
Total General Operating	23,171,995	7,982,000	-	15,189,995	4,591,878	-	10,598,117
<b>TOTAL ACCUMULATED SURPLUS</b>	<b>55,511,494</b>	<b>8,905,118</b>	<b>455,067</b>	<b>47,061,443</b>	<b>5,454,209</b>	<b>500,000</b>	<b>42,107,234</b>