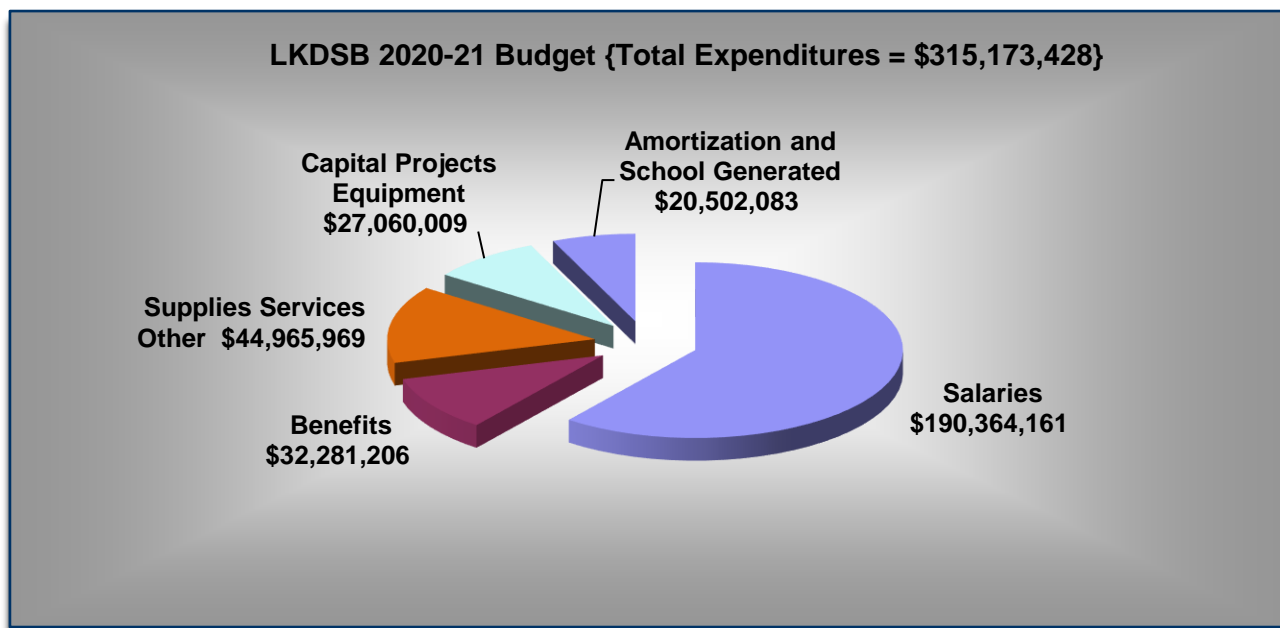


For the 2020-21 School Year, the Lambton Kent District School Board will have a total combined Operating and Capital budget of \$315.17 Million dollars. This budget is based on the Ministry Grants for Education Funding 2020-21 as released on June 19, 2020. Total Provincial Education funding for this new budget year is projected to be \$25.52 Billion dollars, an average of \$12,525 per pupil. While this Provincial funding amount is stable year-over-year, about two-thirds of GSN funding is enrolment based. The average funding amount per pupil represent an increase of \$250 or 2.0% per pupil when compared to 2019-20 school year.

**BUDGET HIGHLIGHTS:**

The 2020-2021 school year budget for the Lambton Kent DSB totals **\$315.17 Million**. The following chart summarizes all expenditures into the five major categories:



The budget is compliant with Ministry enveloping requirements and Ministry class size regulations and includes \$2.5M of Board Reserves.

**REVENUE BUDGET for 2020-21:**

This revenue forecast is based on the Grants for Student Needs (GSN) education funding model, which determines the board's operating grants and school renewal grants provided by the Ministry of Education. There are four (4) major categories of grants to the GSN funding model, these are: Pupil Foundation Grant, School Foundation Grant, Special Purpose Grants and the Pupil Accommodation Grant.

Total revenues from the province are estimated at \$297.38 M. The budget estimates also include other sources of revenue in the amount of \$15.29 M. which is comprised of fees from our Indigenous student population, visa students, earned interest, rental revenue and other Ministry funding. Also, there is a one-time draw on reserves in the amount of \$2.5M to aid with Board priority student and project supports.

**EXPENDITURE BUDGET FOR 2020-21:**

<b>2020-21 BUDGET SUMMARY (MILLIONS)</b>	
<b>TOTAL EXPENDITURES = \$ 315.17 M</b>	
<b><u>Classroom Categories:</u></b>	
Classroom Teachers	\$ 143.82
Supply Staff	6.04
Teacher Assistants	14.19
Early Childhood Educators	5.69
Textbooks & Classroom Supplies	10.35
Computers	3.83
Professionals & Paraprofessionals	7.45
Library & Guidance	4.62
Staff Development	0.68
Department Heads	0.33
<b><u>Non-Classroom Categories:</u></b>	
Principals, & Vice-principals	12.51
School Office	7.18
Consultants & Coordinators	3.72
Board Administration & Trustees	7.74
School Operations	43.39
Continuing Education	.87
Transportation	13.57
School Renewal	24.78
Approved Debt	4.41

**THE LAMBTON KENT DISTRICT SCHOOL BOARD  
REVENUE FORECAST SUMMARY BY GRANT CATEGORY**

<b>GRANT CATEGORY</b>	<b>2020/21 ESTIMATES</b>	<b>2019/20 BUDGET REVISED ESTIMATES</b>	<b>VARIANCE to 19-20 Revised Estimates</b>
<b>Operating Grants</b>			
Pupil Foundation Grant - Elementary JK - SK	17,001,398	17,814,044	(812,646)
Pupil Foundation Grant - Elementary Gr. 1 to 3	24,528,055	24,478,297	49,758
Pupil Foundation Grant - Elementary Gr. 4 to 8	37,174,501	36,806,775	367,726
Pupil Foundation Grant - Secondary	38,679,967	31,500,901	7,179,066
School Foundation - Elementary	11,752,410	11,683,791	68,619
School Foundation - Secondary	5,735,999	5,781,955	(45,956)
School Foundation - Library Staff Amount	140,920	0	140,920
Special Education	32,449,410	31,978,539	470,871
Language Grants - French as 2nd Language	2,909,127	2,932,134	(23,007)
Language Grants - ESL/ESD	835,916	880,269	(44,353)
Distant & Supported Schools (Learning Resources)		3,339	(3,339)
Remote and Rural	231,787	211,454	20,333
Rural and Northern Education Allocation	600,929	589,686	11,243
Continuing Education and Summer School	815,314	790,648	24,666
Cost Adjustment and Teachers Qualifications and Experience	26,673,284	29,693,352	(3,020,068)
ECE Qualifications & Experience	1,262,701	1,275,351	(12,650)
Transportation	13,501,404	13,501,404	0
Governance & Administration	6,647,519	7,487,534	(840,015)
Program Leadership Grant	905,864	0	905,864
Pupil Accommodation - School Operations	20,951,576	20,715,198	236,378
Learning Opportunities (LOG) - Base Amount	1,574,464	1,543,453	31,011
Literacy and Numeracy Assistance (LOG)	6,941	6,804	137
Student Success Assistance (LOG)	1,470,487	1,447,679	22,808
Local Priorities Fund (LOG)		0	0
Indigenous Education Grant	2,940,254	2,981,059	(40,805)
New Teacher Induction Program	122,758	121,223	1,535
Safe Schools	781,072	446,089	334,983
CUPE Increase	0	362,559	(362,559)
<b>1. Sub-Total =</b>	<b>249,694,057</b>	<b>245,033,537</b>	<b>4,660,520</b>
Supports Students Fund/Investment in System Priorities	2,372,588	1,112,202	1,260,386
Declining Enrolment Allocation	689,490	205,249	484,241
Top Up Allocation for School Operations	2,333,992	2,404,748	(70,756)
Community Use of Schools Compensation	317,417	321,425	(4,008)
<b>2. Sub-Total =</b>	<b>5,713,487</b>	<b>4,043,624</b>	<b>1,669,863</b>
<b>Sub-Total OPERATING GRANTS (1 + 2) from Student Focused Funding Model =</b>	<b>255,407,544</b>	<b>249,077,161</b>	<b>6,330,383</b>
School Facilities Renewal	5,256,836	6,724,876	(1,468,040)
Top Up Allocation for School Renewal including Rural	313,835	380,376	(66,542)
School Renewal Enhancement	756,817	756,817	0
School Condition Improvement	16,944,639	20,902,419	(3,957,780)
Ministry Temporary Accommodations	181,222	227,661	(46,439)
Prior Capital Commitments	744,654	744,654	0
Financing Costs {\$13.9M Stage 1, \$6.9M Stage 2, Stage 3, PTR & Capital Priority}	3,212,877	3,294,245	(81,368)
<b>3. Sub-Total (Renewal grants) =</b>	<b>27,410,879</b>	<b>33,031,048</b>	<b>(5,620,169)</b>
<b>Sub-Total ALL GRANT CATEGORIES from Student Focused Funding Model =</b>	<b>282,818,423</b>	<b>282,108,209</b>	<b>710,214</b>
<b>Other Revenue</b>			
Tuition (First Nations, Visa)	4,679,617	4,979,338	(299,721)
School Generated Funds	5,950,000	5,829,000	121,000
Priorities and Partnerships Fund (previously EPO funding)	871,983	615,290	256,693
Ministry Grants - Capital Building Projects	1,688,069	1,479,577	208,492
Misc other revenue (OYAP, Interest, Rentals, energy & Deferred Revenues)	1,530,627	1,263,933	266,694
Best Start - Operating Rent	570,590	541,627	28,963
<b>A. TOTAL MINISTRY + FEES REVENUE =</b>	<b>298,109,309</b>	<b>296,816,974</b>	<b>1,292,335</b>
<b>OTHER FUNDING SOURCES:</b>			
Ministry Funding of Capital Amortization	14,552,083	14,963,191	(411,108)
Transfer in from Reserves - for capital projects & operating purposes	2,512,036	2,500,000	12,036
<b>B. Sub-Total =</b>	<b>17,064,119</b>	<b>17,463,191</b>	<b>(399,072)</b>
<b>GRAND TOTAL A + B =</b>	<b>315,173,428</b>	<b>314,280,165</b>	<b>893,263</b>

## **Provincial Education Funding**

The government has committed \$25.52 Billion dollars to public education to be allocated to school boards through the Grants for Student Needs (GSN) funding formula. This budget supports Ontario's public educational policies and programs including: the success and well-being of every student, achieving excellence, ensuring equity, and enhancing public confidence.

### **A. Key Budget Initiatives:**

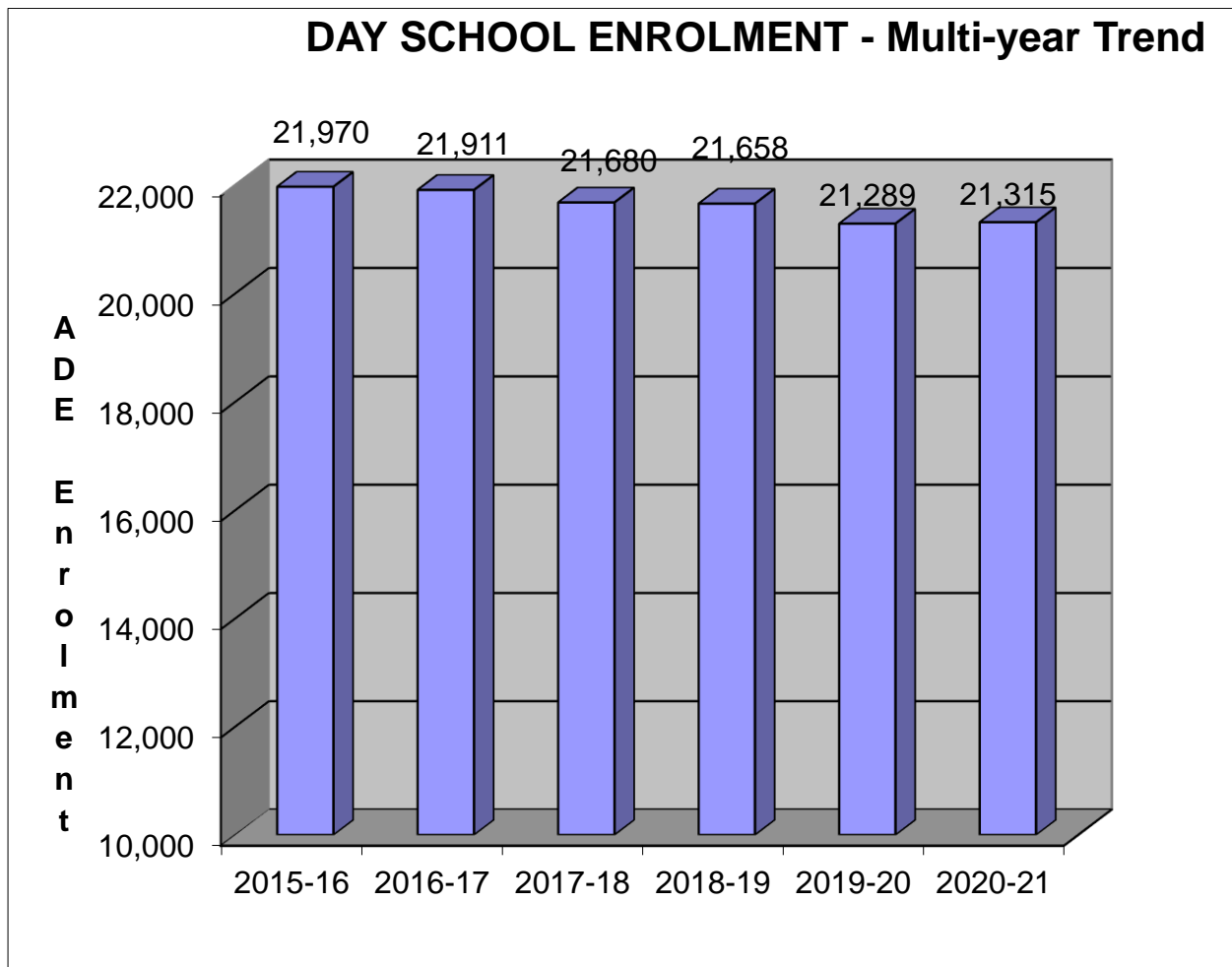
- Response to Covid-19 Outbreak – The Ministry is providing a total of \$25 million in new funding for extraordinary costs related to the Covid-19 outbreak. This funding is divided between a \$10 million investment for mental health supports and a \$15 million investment to support technology related costs. More information regarding board level allocations is to follow.
- High-Credit Day School Allocation – While no new funding for potential increased high-credit enrolment is currently included in the GSN announcement, the Ministry will assess the financial implications for school board that experience increased high-credit enrolment.
- Salary benchmarks adjusted by 1% to reflect central agreement settlements. This increase also impacts non-statutory benefit funding by employee group.
- Class Size Cap Changes – The Pupil Foundation Grant class size for Secondary grades (9-12) has been reduced from 28:1 to 23:1 to reflect central table negotiated settlements. No changes were made to class size averages for the elementary panel.
- Teacher Job Protection Funding – Due to the corresponding change to secondary class sizes in the Pupil Foundation Grant, there is no projected funding under the Teacher Job Protection Fund for the 2020-21 school year.
- Online Learning – An adjustment will be made to the Cost Adjustment and Teacher Qualifications and Experience Grant due to the requirement for students entering Grade 9 in September 2020 to take two online courses as part of graduation requirements. Further funding adjustments will be announced as part of the 2021-22 GSNs.
- Supports for Students Fund (SSF)/Investment in System Priorities (ISP) – Funding for board staff positions as negotiated in the central table agreements.
- Additional Support for Sick Leave – Supply Teacher benchmarks increased by the equivalent of one additional day. The increase is based on board experience with sick leave usage.
- Student Transportation Grant – No change to this grant. It will be maintained at the 2019-20 funding level.
- 2% increase to the non-staff portion of the Plant operations benchmark to support commodity price increases.

**Key Budget Initiatives (Cont'd):**

- Transfers to the GSN – The following funding programs, previously provided through transfer payment agreements will be transferred to GSN funding beginning in 2020-21:
  - i. Mental Health Workers
  - ii. Experiential Learning
  - iii. Northern Supports Initiative – no impact to LKDSB
  - iv. Curriculum and Assessment Implementation
  - v. Executive Compensation
  - vi. Additional Educational Software Licensing
- Learning Opportunities Grant – This grant has been realigned into two parts – Experiential Learning and Targeted Student Supports. The Library staffing allocation has been moved to the School Foundation grant. No change in funding.
- Program Leadership Grant – This grant was moved from the Board Administration and Governance grant to its own grant. No change in funding.

**B. Funding Outside the Grants for Student Needs:**

- \$117M to be allocated to school boards for PPF funded priority education initiatives.



1. The Average Daily Enrolment (ADE) is the major factor used in the calculation of the Funding Allocations for all school boards.
2. The Ministry uses two count dates to determine the ADE, these will be on October 31, 2020 and March 31, 2021. Full Day JK/SK program was fully implemented in 2014-15.
3. Tuition Students: Provincial grants fund the education programs for students that are defined by the Ministry as pupils of the board. Other pupils attending LKDSB schools pay tuition fees based on the grant allocations and Board approved rate adjustments.