



DURHAM DISTRICT SCHOOL BOARD

**NOTICE OF MEETING
EDUCATION FINANCE COMMITTEE
PUBLIC SESSION**

Wednesday, June 2, 2021

7:00 p.m. Virtual

Chairperson: Donna Edwards

Recording Secretary: Kristin Talbot

DATE: Wednesday, June 2, 2021

TIME: 7:00 p.m.

LOCATION: Virtual

ATTACHMENTS: Agenda

Copies to:
All Trustees
Director of Education
All Superintendents



Durham District School Board
Education Finance Committee Meeting
PUBLIC AGENDA

Wednesday June 2, 2021
7:00 p.m.
Virtual

	Page Number
1. Call to Order	
2. Land Acknowledgement	
3. Declarations of Conflict of Interest	
4. Approval of the Agenda	
5. Approval of the March 31, 2021 Education Finance Committee PUBLIC Meeting Minutes	1 - 3
6. Draft 2021-2022 Budget Book	4 - 18
<ul style="list-style-type: none">• Budget Process & Financial Reporting• Enrolment• 2021-2022 Operating Revenue	
7. Other Business	
8. Next Meeting – June 9, 2021	
9. Adjournment	



Durham District School Board

Education Finance Committee Meeting

DRAFT MINUTES

A PUBLIC meeting of the Education Finance Committee was held on Wednesday, March 31, 2021, virtually via ZOOM, and livestreamed on YouTube.

1. Call to Order

Education Finance Committee Chair called the meeting to order at approximately 6:04 p.m.

Members Present:	Trustees Patrice Barnes, Michael Barrett, Paul Crawford, Donna Edwards, Darlene Forbes, Niki Lundquist, Carolyn Morton, Linda Stone, Christine Thatcher, Scott Templeton
Members Regrets/Absent:	Trustee Chris Braney
Officials Present:	Director Norah Marsh; Associate Director David Wright, Associate Director Jim Markovski; Superintendents, Gary Crossdale, Georgette Davis, Mohamed Hamid, Margaret Lazarus, Andrea McAuley, Heather Mundy, Stephen Nevills, Jack Nigro; Interim Executive Officer of Communication Robert
Staff Present:	Melissa Durward, Senior Manager of Finance Jennifer Machin, Senior Manager of Finance
Recording Secretary:	Kristin Talbot, Executive Assistant

2. Land Acknowledgement

Chair Edwards advised that the Durham District School Board acknowledges that many Indigenous Nations have longstanding relationships, both historic and modern, with the territories upon which our school board and schools are located. Today, this area is home to many Indigenous peoples from across Turtle Island (North America). We acknowledge that the Durham Region forms a part of the traditional and treaty territory of the Mississaugas of Scugog Island First Nation, the Mississauga Peoples and the treaty territory of the Chippewas of Georgina Island First Nation. It is on these ancestral and treaty lands that we teach, learn and live.

3. Declaration of Conflict of Interest

There were no declarations of conflict of interest at this time.

4. Approval of the Agenda

MOVED by Trustee Carolyn Morton

THAT THE AGENDA BE APPROVED AS PRESENTED

CARRIED

5. Approval of the July 8, 2020 Education Finance Committee PUBLIC Meeting Minutes

MOVED by Trustee Darlene Forbes

THAT THE MINUTES BE APPROVED AS PRESENTED

CARRIED

6. Deputations

- Special Education Advisory Committee (SEAC)
Tara Culley, a representative of SEAC, made a presentation to the Committee.
- Written Submissions
Associate Director advised two written submissions were received regarding the budget process.
 - i. 'What initiatives has the Durham District School Board budgeted for to combat systemic racism in schools?'
Superintendent Hamid provided a response.
 - ii. Question was paraphrased 'Request for funding for continuing virtual options for elementary and secondary students for 2021-2022 due to varying comfort levels and uncertainty around in person learning.'
Superintendent Davis provided a response.

Discussion ensued and questions were responded to.

7. 2021-2022 Preliminary Budget Analysis

Associate Director Wright provided an update including the recent provincial announcement, one-time funding for COVID, projected enrolments, indications of GSN funding changes, and cost drivers. It was noted the GSN package, PPF grants and technical paper are expected to be released the week of April 19. The Guiding Principles, as presented at the February 16, 2021 Board Meeting, will be used to guide internal budget discussion and decisions.

Questions were responded to.

8. Supplementary Budget Report

Melissa Durward and Jennifer Machin reviewed the report, highlighting potential liabilities from Education Development Charge Deficit, Asset Retirement Obligation, Uxbridge Oil Contamination, and Accumulated Surplus.

Discussion ensued and questions were responded to.

9. Other Business

There was no other business.

10. Next Meeting Date

May 5, 2021

11. Adjournment

MOVED by Trustee Christine Thatcher
THAT THE MEETING DOES NOW ADJOURN
CARRIED

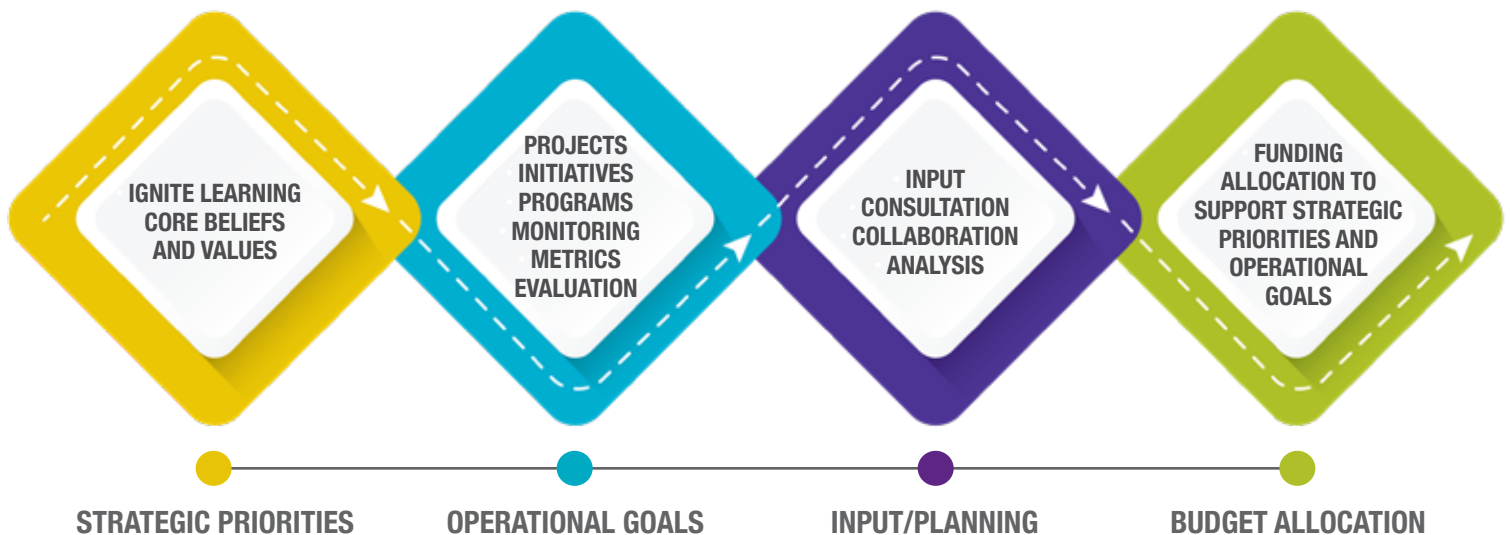
The meeting adjourned at approximately 7:00 p.m.

Trustee Donna Edwards
Chair of the Committee

DURHAM DISTRICT SCHOOL BOARD

BUDGET

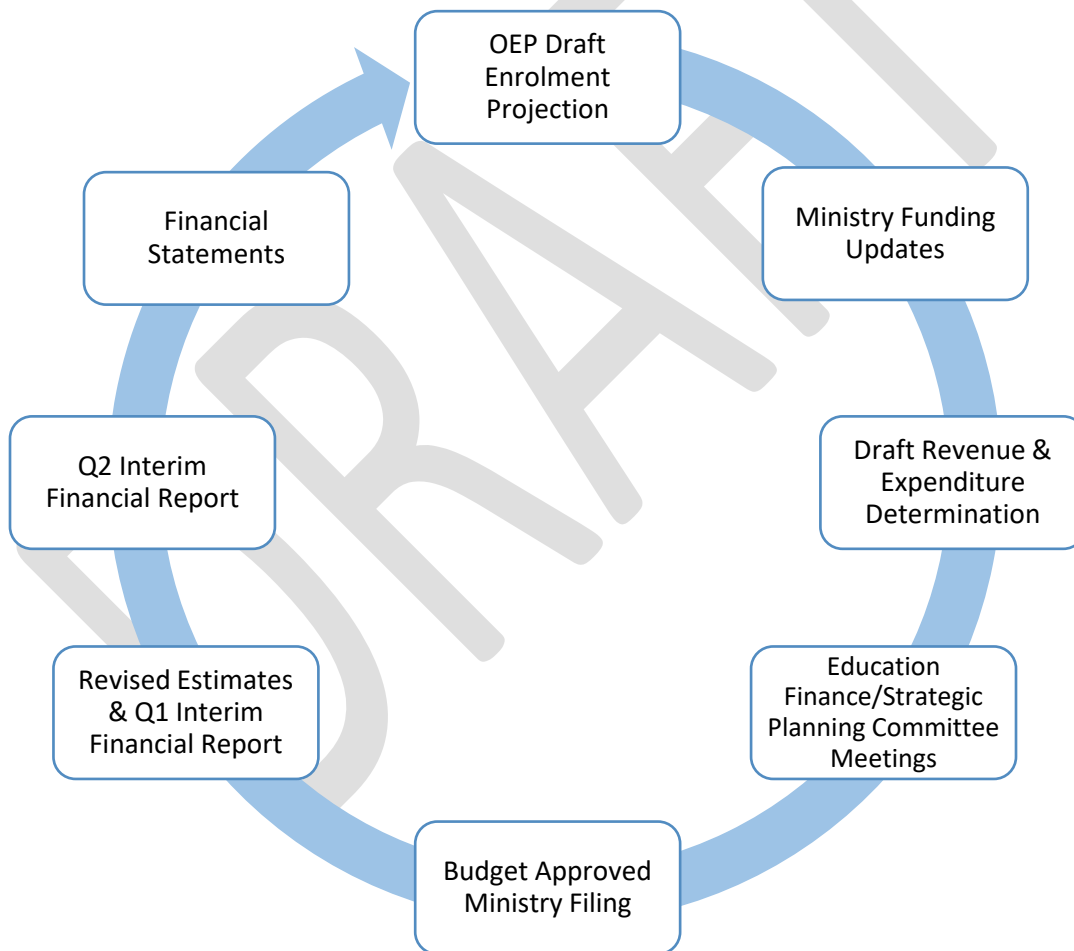
2021-2022



1. Budget Process and Financial Reporting

Provincial funding to school boards is provided through a series of grants referred to as the Grants for Student Needs (GSN). The GSNs include detailed grant formulas and other criteria to support school board operations and capital expenditures. Typically, the GSNs are released in early spring each year, providing school boards with time to develop and submit an approved budget plan by the end of June to meet the Ministry's required timeline.

The Ministry of Education announced the Grants for Student Needs (GSN) for the 2021-22 school year on May 4, 2021. As shown in the figure below, the board's budget process begins with developing a viable projection of elementary and secondary enrolment for the next school year. Following the announcement of grants for the next school year, staff develop an expenditure plan that is balanced to revenues.



BUDGET APPROVAL AND RESPONSIBILITIES

In the Durham District School Board, there are many voices that influence the development and approval of the annual budget. These include:

Trustees	<ul style="list-style-type: none"> • Approve that the budget meets Board and Ministry policies and directives • Director, with support from Senior Team, prepares the budget in compliance with Ministry funding requirements, and alignment with strategic priorities, for Trustee approval
Director and Superintendents	<ul style="list-style-type: none"> • Ensure alignment of Board resources with Ignite Learning Plan (Strategic Priorities), and prepare a Ministry compliant draft budget for Trustees
Principals	<ul style="list-style-type: none"> • Input on staffing and enrolment
Managers	<ul style="list-style-type: none"> • Input on needs to fulfil requirements of Ignite Learning Plan (Strategic Priorities)
Finance Department	<ul style="list-style-type: none"> • Develop financial models and budget documents based on input from stakeholders and Ministry guidelines
Stakeholders	<ul style="list-style-type: none"> • Provide input into budget considerations through public deputations

MINISTRY GUIDELINES AND LIMITATIONS

Student-focused funding is an important component of the government's overall commitment to accountability. The Ministry holds school boards accountable for ensuring that the annual budget is aligned with the grant regulations, and that school boards comply with provincial standards and legislation on class size, instructional time, funding envelopes and budget management.

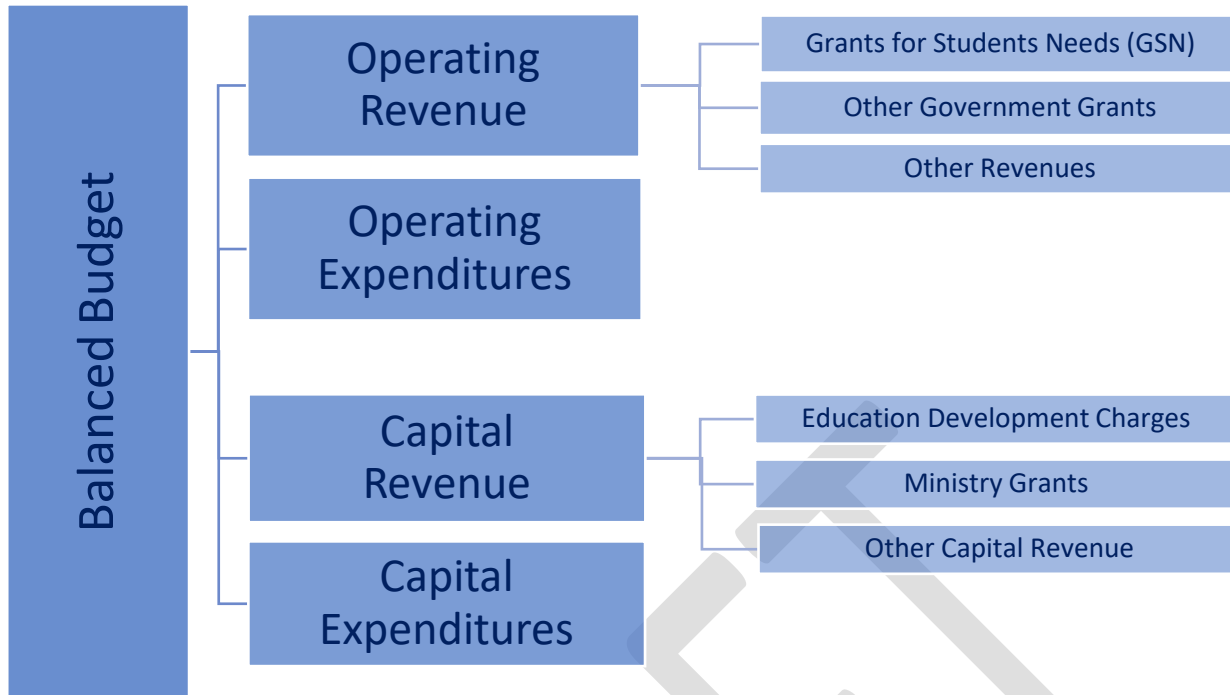
Balanced Budget and Compliance

Boards are required by the Education Act to submit a balanced budget to the Ministry of Education. If a board incurs a deficit during the year, they must make up the deficit in the following years.

$$\begin{array}{lcl}
 \text{➤ Operating Revenue} & = & \text{Operating Expenditures} \\
 \text{➤ Capital Revenue} & = & \text{Capital Expenditures}
 \end{array}$$

Kindergarten and Primary Class Size

Boards are required to submit class organizations in all elementary schools showing the Kindergarten and Primary class size. The Ministry imposes financial penalties on school boards that do not comply with class size requirements set out in *Ontario Regulation 132/12 – Class Size*. The DDSB has consistently been compliant with Kindergarten and Primary class size requirements and has therefore avoided these financial penalties.



OPERATING BUDGET RESTRICTIONS

Special Education Grant Envelope

Special Education funding is limited to special education expenditures; however, boards may spend more on special education programs and support. If there are unspent special education funds, boards must report these funds in a deferred revenue account to be used to support the special education program in the future.

Other Grant Envelopes

Funding for programs such as Learning Opportunities, Rural and Northern Education Fund, Mental Health and Well-Being Grant, Indigenous Education and New Teacher Induction Program (NTIP) are restricted to expenditures for these programs. The Program Leadership Allocation (PLA) is to be used to fund the program leader positions included within the grant and the travel and professional development associated with these positions.

Board Administration and Governance Grant

Boards may not spend more on administration and governance than the revenue allocated for this purpose, excluding the Curriculum and Assessment Implementation Allocation.

CAPITAL BUDGET RESTRICTIONS

Capital Funding for Construction Projects

Construction projects are funded on a project by project basis with funding restricted to a specific project.

School Condition Improvement (SCI) and Proceeds of Disposition (POD)

Boards must use this funding on schools that are expected to remain open and operating for at least five years. It is required that 70% of SCI and 80% of POD funding must be spent on existing major building components.

School Renewal

The portion of this grant that boards may use for operating expenditures is capped.

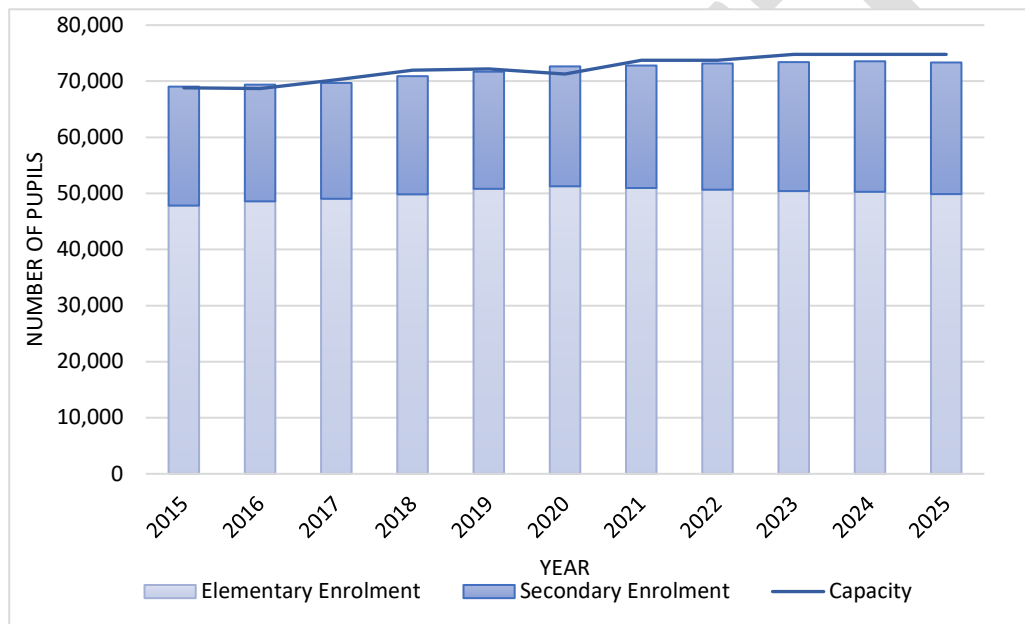
Child Care and Child and Family Support Programs Space

Funding for these projects is granted on a project by project basis and is restricted to each individual project.

2. Enrolment

2021-2022 ENROLMENT

From 2015 elementary enrolment increased by 3,439 students, while capacity increased by 3,186. The increase in capacity was as a result of new school construction and additions/renovations. Elementary capacity decreased by 848 pupil places in 2020 as a result of a full review of all classroom loading throughout the system. The review ensured up to date Ministry of Education loading of each room and ensured all renovations and conversions had been captured (ie. purpose-built Kindergarten and Inclusive Student Services rooms). Overall, the board has sufficient capacity to accommodate moderate growth; however, the distribution of available space is not necessarily aligned to the areas of enrolment growth. To align with specific areas of growth, the board will continue to submit requests for capital funding to build new schools and to expand existing schools in growth areas. Additionally, the board will need to consider how best to support students in areas of declining enrolment.



2021-2022 ENROLMENT PROJECTIONS

	2021	2022	2023	2024	2025
Total Enrolment	73,200	73,622	73,860	74,005	73,793
Capacity	73,764	73,740	74,788	74,788	74,788
Surplus / (Shortfall)	564	118	928	783	995

2021-2022 ENROLMENT PROJECTIONS YEAR OVER YEAR VARIANCE

	2021-2022	2022-2023	2023-2024	2024-2025
Total Enrolment	422	238	145	-212
Capacity	-24	1,048	0	0
Surplus / (Shortfall)	446	810	-145	212

It is important to note that the enrolment projections shown in the charts only include registered plans of subdivision. Areas such as Seaton, West Whitby, Brooklin and North Oshawa for which plans of residential subdivisions have yet to be submitted, are expected to increase future enrolment for the board. This potential future growth has not been included in the enrolment projections shown in the charts, which means that future enrolment projections looking out to 2025 and beyond will likely increase. In addition, enrolment projections for DASS are excluded.

The board's Official Enrolment Projection is a key factor in several critical aspects of operations including:

- Operating Revenue and Expenditures
- Student Instruction and Student Accommodation
- Capital Revenue and Expenditures

OPERATING REVENUE AND EXPENDITURES

The board's Official Enrolment Projection for 2021-2022 is key to determining operating revenues and teacher staffing for class-size. As in past years, DDSB Planning staff have forecasted an enrolment projection that has enabled finance staff and senior team to confidently develop a balanced 2021-2022 budget plan.

Enrolment Risk

As enrolment is a critical factor in the overall calculations, all school boards in the province are exposed to the two competing enrolment pressures. An overstatement of enrolment will result in an over projection of revenues and higher staffing levels than required. It is very difficult to make in-year adjustments to address over staffing, and consequently, the board would likely fall into deficit by year-end.

If actual enrolment at the start of the school year is higher than projected enrolment, and that increase holds until the end of October, the board can expect to receive additional funding in recognition of the enrolment increase. Although grants will "catch up", the challenge of experiencing higher than projected enrolment is to staff permanent teachers after the school year begins. Schools may be required to revise timetables to ensure that class-sizes are within collective agreement levels and may experience accommodation pressures as well.

Overall, sound enrolment projections are key to an accurate and balanced budget.

3. 2021-2022 Operating Revenue

OPERATING REVENUE DESCRIPTIONS

School boards receive operating revenue from three main sources, as outlined in the section below. A detailed list of operating revenues, along with comparison years, is provided in *Operating Budget – Revenue Summary* on page 20.

i. Grants for Student Needs (GSN)

The GSN calculations are outlined in the Ministry of Education Technical Paper that can be found on the Ministry of Education website. The GSN allocation is flowed to school boards through a combination of local tax assessments, as well as a Ministry of Education allocation. This model allows school boards to be funded province-wide under the same funding model regardless of tax assessment base. The following are the GSN grants for 2021-2022:

a) Pupil Foundation	To support the common classroom experience and core education. Accounts for approximately half of the GSN and is calculated on a per-pupil basis. Provides funding for salaries of classroom teachers, early childhood educators, educational assistants, teacher librarians and guidance counsellors, as well as textbooks, classroom supplies and classroom computers.
b) School Foundation	To support in-school administration and leadership. Provides funding for principals, vice-principals and office support staff, as well as school administrative supplies and library staff.
c) Special Education	Incremental funding for students who require Special Education programs, services and equipment. Boards may use this grant only for special education and must save any unspent funding to use for special education expenses in future school years.
d) Language	Provides funding to meet costs for language instruction. Allocations support FSL (French as a Second Language), ESL/ELD (English as a Second Language/English Literacy Development), FFL (French as a First Language), etc.
e) Indigenous Education	Funding supports programs designed for Indigenous learning, and are aimed at improving Indigenous student achievement and well-being. Boards may use this grant only to support Indigenous learning.
f) Geographic Circumstances	To support the additional costs associated with operating small schools, considering geography, board size and dispersion.
g) Learning Opportunities	Provides funding to help students who are at greater risk of lower academic achievement.

h) Student Transportation	Funding to transport students to and from home and school, including transporting students with special needs.
i) Mental Health and Well-Being	Provides funding for mental health workers in secondary schools. Supports the Safe Schools Strategy and provides targeted support to secondary schools in priority urban neighbourhoods. Supports non-teaching staff such as social workers, child and youth workers, psychologists, and attendance counsellors who work to prevent and mitigate risks to the school environment. Also supports programs for long-term suspended and expelled students.
j) Supports for Students	Provides flexible funding to support the learning needs of students, which may include special education, mental health and well-being, language instruction, Indigenous education and STEM programming. All funds are to be used consistent with central agreement obligations.
k) Program Leadership	Funding to support Early Years Leads, Indigenous Education Leads, Mental Health Leaders, School Effectiveness Leaders, Student Success Leads, Technology Enabled Learning and Teaching (TELT) Contacts Leads.
l) Cost Adjustment and Teacher Qualifications and Experience	Recognizes the difference in salary ranges of both teaching and various non-teaching staff. Provides additional funding for teachers and non-teaching staff acknowledging qualifications and experience above salary benchmark levels. Includes New Teacher Induction Program (NTIP) funding to support the growth and professional development of new teachers in the system.
m) Continuing Education	Supports adult day-school programs including correspondence and self-study, Continuing Education (including transfer courses for secondary students moving between applied and academic streams), as well as summer school for adults and secondary students.
n) School Board Administration and Governance	Funding for administration and governance costs such as operating board offices and central facilities, board-based staff and expenditures, including supervisory officers and their secretarial support.
o) School Facility Operations	Supports the costs of operating and repairing schools, including costs for heating, lighting, maintenance and cleaning of schools, including custodial staff.
p) Declining Enrolment Adjustment	Provides transitional funding for boards to adjust their cost structures to declines in enrolment. As board funding is determined by enrolment, revenue decreases as enrolment declines. Board costs, however, do not decline in a way that is strictly proportional to declining enrolments.

q) Debt Service Support	<p>Funding to support capital debt that was financed through either third-party debentures or Ontario Financing Authority (OFA).</p> <p>This grant is being flowed to school boards over the remaining term of their existing capital debt instruments.</p>
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ii. Other Government Grants

The Ministry, other ministries and other agencies provide grants that are directed for specific programs and is often for a limited time. These grants are included in *Operating Budget – Revenue Summary* on page 20.

iii. Other Revenues

The board generates a small amount of revenues for such items as tuition fees for international students, rentals and leases, community use fees and interest earned.

2021-2022 FUNDING MODEL CHANGES

The following is an overview of the significant changes to the Grants for Student Needs for 2021-2022.

- **Benchmark Changes**
 - A differentiated funded average class size is used for online learning (average class size of 30) and in-person learning (average class size of 23).
 - To reflect collective agreements, salary benchmarks have been increased by 1%, with the exception of senior administration staff, principals and vice-principals.
 - The benefits portion of benchmarks was reduced by 0.167% as part of the ongoing phase-out of funding for retirement gratuities.
 - An increase of 2% was made to the non-staff component of the School Operations grant.
- **Priorities and Partnerships Funding (PPF) Transferred to GSN**
 - Specialist High Skills Major (SHSM) allocation transferred to the Learning Opportunities Grant
 - After-School Skills Development (ASSD) Programs allocation transferred to the Behaviour Expertise Amount (BEA) Allocation of the Special Education Grant
- **Grant Movement within GSN**

Updated Grant	Previous Grant
Supporting Student Mental Health Allocation Mental Health and Well-Being Grant	Mental Health Supports Support for COVID-19 Outbreak Allocation
Student Technological Devices Pupil Foundation Grant	Technology Supports Support for COVID-19 Outbreak Allocation
Parent Engagement Allocation School Foundation Grant	Parent Engagement Allocation School Board Administration and Governance Grant
Capital Planning Capacity (CPC) Allocation School Operations Grant	Capital Planning Capacity (CPC) Allocation School Board Administration and Governance Grant

- **New GSN Allocations**
 - The new ESL-ELD Recent Immigrant Supplement is time-limited mitigation funding provided to offset the temporary decline in recent immigrant enrolment as a result of the COVID-19 pandemic.

OPERATING BUDGET – REVENUE SUMMARY

The following provides the 2021-2022 estimated revenue, with comparative figures and change in revenues from the prior year.

REVENUE CATEGORIES	2019-2020 Revised Estimates	2020-2021 Revised Estimates	2021-2022 Estimates	Change 2020-2021 to 2021- 2022
Grants for Student Needs (GSN) Operating Funding				
Pupil Foundation	375,995,580	403,890,127	409,356,903	5,466,776
School Foundation	49,821,948	50,664,357	51,215,648	551,291
Special Education - SEPPA	56,107,889	57,500,200	58,056,604	556,404
Special Education - Differentiated Special Needs (DSENA)	35,941,015	36,956,250	37,742,531	786,280
Special Education - SIP	2,795,579	2,992,330	2,851,800	-140,530
Special Education - SEA	2,620,330	2,640,429	2,654,640	14,211
Special Education - Behaviour Expertise Funding	806,911	822,315	969,510	147,195
Special Education - Education and Community Partnership Program	5,838,581	5,716,634	6,064,146	347,512
Language - FSL	10,454,461	10,696,037	10,840,317	144,280
Language - ESL	5,706,672	5,926,316	6,242,467	316,151
Indigenous Education Grant	1,118,819	1,371,325	3,509,388	2,138,063
Rural and Northern Education Allocation	45,785	46,700	49,906	3,206
Learning Opportunities - Demographic Table Amount	3,500,363	3,570,652	3,595,425	24,773
Learning Opportunities - Student Success	1,297,786	1,340,236	1,371,313	31,077
Learning Opportunities - Tutoring Allocation	300,062	302,395	304,044	1,649
Learning Opportunities - Specialist High Skills Major	702,646	702,646	1,519,750	817,104
Learning Opportunities - Gr 7 - 8 Literacy & Numeracy Coaches	830,406	856,432	900,692	44,260
Learning Opportunities - Outdoor Education	614,433	619,171	622,521	3,350
Learning Opportunities - Library Staff	233,441	0	0	0
Learning Opportunities - Experiential Learning Allocation	0	238,708	241,144	2,436
Mental Health & Well-Being	1,222,943	1,787,299	2,016,799	229,501
Cost Adjustment - Teacher Qualification & Experience	54,807,822	57,925,951	69,563,465	11,637,513
Cost Adjustment - ECE Qualification & Experience	4,202,796	4,047,587	4,289,771	242,184
Cost Adjustment - MAT leave/Sick leave	922,593	922,593	922,593	0
Cost Adjustment - Early Payout Ret. Grat. Funding Adjustment	-104,650	-104,650	-104,650	0
Cost Adjustment - Teacher Job Protection Funding	24,053,358	0	0	0
Cost Adjustment - Online Learning Adjustment	0	-88,382	0	88,382
Cost Adjustment - Benefits Trust Funding	12,076,425	13,586,377	14,730,289	1,143,912
New Teacher Induction Program (NTIP)	526,377	604,099	507,599	-96,500
Adult Education/Continuing Education (Con. Ed.)	2,726,705	2,997,192	2,934,957	-62,235
Learning Opportunity - Literacy & Numeracy (Con. Ed.)	829,584	275,197	339,727	64,530
Transportation	23,555,377	23,755,243	23,859,374	104,131
Administration and Governance	19,594,695	18,934,962	18,879,965	-54,998
Program Leadership Allocation	0	998,302	1,091,688	93,386
School Operations	71,457,661	72,857,091	73,675,660	818,569
Community use of schools	973,500	980,994	992,725	11,731
Public Sector Wage Constraint	-418,575	-418,575	-418,575	0
Support for Students Fund	0	6,893,709	6,893,709	0
Support for COVID-19 Outbreak Allocation	0	709,120	0	-709,120
Grants for Student Needs (GSN) Operating Funding Total	771,159,318	793,517,370	818,283,844	24,766,474

	2019-2020 Revised Estimates	2020-2021 Revised Estimates	2021-2022 Estimates	Change 2020-2021 to 2021- 2022
REVENUE CATEGORIES				
Other Government Grants /Fees				
Min. Citizenship & Immigration - Adult ESL (Con. Ed.)	626,216	638,800	638,800	0
Govt of Canada/Fees Non-Resident	1,126,848	545,959	376,568	-169,391
Min. Education - Math Strategy	999,000	999,000	999,000	0
Min. Education - SHSM Expansion	0	0	514,500	514,500
Min. Education - CUPE Investment in System Priorities	0	1,494,226	1,494,226	0
Min. Education - COVID-19 PPF	0	15,620,191	7,024,065	-8,596,126
Other Government Grants /Fees Total	2,752,064	19,298,176	11,047,159	-8,251,017
Other Revenues/Expenditure Recovery				
Rental/Lease Fees	2,332,750	1,753,835	1,802,064	48,229
Community Use Fees	450,000	0	0	0
Misc. recoveries/rebate	173,000	8,000	10,000	2,000
Staff on Loan	2,655,345	2,899,551	3,022,933	123,382
Fees - Continuing Education	758,067	598,997	541,397	-57,600
Interest Revenue	1,242,574	1,000,000	800,000	-200,000
Other Revenues/Expenditure Recovery Total	7,611,736	6,260,383	6,176,394	-83,989
Deferred Revenue				
Deferred Revenue - Indigenous Education	0	196,373	0	-196,373
Deferred Revenue - ABA Training	0	35,037	0	-35,037
Deferred Revenue Total	0	231,410	0	-231,410
Operating Revenue Total	781,523,119	819,307,339	835,507,397	16,200,058
Accumulated Surplus				
Use of Accumulated Surplus				
Local Priorities - Accumulated Surplus	507,257	0	0	0
Retirement Gratuities - Accumulated Surplus	2,276,345	1,961,829	1,939,353	-22,476
Working Funds - Accumulated Surplus	3,466,315	8,130,000	0	-8,130,000
Accumulated Surplus/Deferred Total	6,249,917	10,091,829	1,939,353	-8,152,476
Grand Total	787,773,036	829,399,168	837,446,750	8,047,582

OPERATING BUDGET – REVENUE ANALYSIS

i) Grants for Student Needs (GSN)

a) Enrolment Changes \$2.0M

- **Overall Enrolment \$2.0M** – For funding purposes, overall enrolment is measured by Average Daily Enrolment (ADE). ADE is calculated by averaging the FTE of students at the October 31 and March 31 count dates. This calculation excludes fee paying students and students covered under federal government agreements. Elementary ADE decreased by 128.4 FTE and Secondary ADE increased by 522.1 FTE, which resulted in an increase of funding by \$2.0M.

b) Priorities and Partnerships Funding (PPF) Transferred to GSN \$0.9M

- **Specialist High Skills Major (SHSM) \$0.8M** – included in the Learning Opportunities Grant, to support secondary SHSM programs.
- **After-School Skills Development \$0.1M** – included in the Special Education Grant, Behaviour Expertise funding to provide skills development programs outside the instructional day

c) Benchmark Changes \$6.8M

- **Compensation \$5.2M** – to reflect the September 1, 2019 to August 31, 2022 collective agreements, salary benchmarks were increased by 1.0% with the exception of senior administration staff, principals and vice-principals. Increased benefits funding also provided to reflect central agreements. As part of the ongoing phase-out of funding for retirement gratuities, the benefit portion of benchmarks was reduced by 0.167%.
- **Online Learning (\$-0.2M)** – A differentiated funded average class size used for online learning (average class size of 30) and in-person learning (average class size of 23).
- **Special Education Per Pupil Amount (SEPPA) \$0.5M** – increased per pupil amount for all grade levels
- **Differentiated Special Education Needs Amount (DSENA) \$0.8M** – increase in table amounts for the Measures of Variability (MOV), Special Education Statistical Prediction Model (SESPM) and Base Amount for Collaboration and Integration.
- **School Operations \$1.0M** - increased by 2% of non-staff portion to assist in managing increases in electricity, natural gas and other costs.
- **Classroom Loading Factors (\$-0.6M)** – 2021-22 marks the third year of a five-year phase in of a reduced Supplementary Area Factor to reflect updated funded class sizes.
- **Program Level Changes \$0.1M** – small increases in per-pupil and table amount at the program level such as French as a Second Language (FSL), English as a Second Language (ESL), School Foundation and Learning Opportunities.

d) Other Changes \$15.1M

- **Staffing Changes \$11.0M** – an increase in the Cost Adjustment and Teacher Qualifications and Experience grant to reflect higher expenditures associated with increases in experience and qualification of teachers and Early Childhood Educators (ECE)
- **First Nation, Métis and Inuit Studies Credits \$2.2M** – an increase in First Nation, Métis and Inuit Studies funding due to the implementation of one mandatory Indigenous Education course. Grade 11 English will shift to a First Nations, Metis and Inuit studies course, *English: First Nations, Metis and Inuit Voices*.
- **ESL-ELD Recent Immigrant Supplement \$1.9M** – funding provided in the Language – ESL grant to offset the temporary decline in recent immigrant enrolment as a result of the COVID-19 pandemic.

ii) Other Government Grants/Fees (\$-8.3M)

- **Non-Resident Student Enrolment (\$-0.2M)** – decrease in projected FTE of non-resident, fee paying students
- **2020-2021 COVID-19 Priorities and Partnerships Funding (PPF) (-\$15.6M)** - funding provided to school boards by the Ministry of Education in response to the COVID-19 pandemic for the 2020-21 school year.
- **2021-2022 COVID-19 Priorities and Partnerships Funding (PPF) \$7.0M** – Half of the potential funding provided to school boards by the Ministry of Education in response to the COVID-19 pandemic for the 2021-22 school year. The remainder of funding may be confirmed in Fall 2021 by the Ministry pending public health advice.
- **Specialist High Skills Major Expansion (SHSM) Funding \$0.5M** – enveloped funding from the Ministry of Education for staffing of SHSM sections at secondary schools.

iii) Other Revenues/Expenditure Recovery (\$-0.1M)

- **Staff on Loan \$0.1M** – expenditure recovery funding received for staff that are seconded to positions with organizations such as the Ministry of Education or labour unions.
- **Interest Revenue (\$-0.2M)** - decrease in projected amount based upon prior year actuals

iv) Accumulated Surplus (-\$8.3M)

- **2020-2021 Accumulated Surplus (-\$8.1M)** - one-time use of accumulated surplus to support increased COVID-19 related expenditures.
- **2020-2021 Deferred Revenue (-\$0.2M)** - one-time use of deferred revenue from Indigenous Education and ABA Training funding from 2019-20 financial statements.



DURHAM DISTRICT SCHOOL BOARD

BUDGET

2021-2022

SUCCESS

We value
your achievements.

WELL-BEING

We value
how you feel.

LEADERSHIP

We value
how you grow.

EQUITY

We value
who you are.

ENGAGEMENT

We value
your involvement.

INNOVATION

We value
forward thinking.