

**2021 – 2022**

**BUDGET**

**June 21, 2021**

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**HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD  
BOARD OF TRUSTEES**

Shannon Binder	.....	Southeast Hastings
Mike Brant	.....	Tyendinaga Mohawk Territory
Lisa Anne Chatten	.....	Belleville/Thurlow
Jennifer Cobb, Vice-chair	.....	North Prince Edward
Bonnie Danes	.....	Centre Hastings
Spencer Hutchison	.....	Trenton and CFB Trenton
Alison Kelly	.....	South Prince Edward
Lucille Kyle, Chair	.....	North Hastings
Krista McConnell	.....	Belleville/Thurlow
Kristen Parks	.....	Sidney and Frankford

## SENIOR ADMINISTRATION

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Laina Andrews ..... Superintendent of Education - Human Resources Support Services and Secondary Schools

Ken Dostaler ..... Superintendent of Education – Student Services

Tina Elliott ..... Superintendent of Education - Curriculum Services and Elementary Schools

Sean Monteith ..... Director of Education and Secretary of the Board

Nick Pfeiffer ..... Superintendent of Business Services and Treasurer of the Board

## BOARD PROFILE

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• Student enrolment	Elementary .....	10,211
	Secondary .....	4,336
		14,547
• School facilities	Elementary Schools .....	32
	K-12 Schools .....	2
	7 – 12 Schools.....	4
	Secondary Schools .....	1
	K – 10 Virtual School.....	1
		40
• Trustees (9 elected, one appointed, and three appointed students) .....		13
• Elector population .....		109,463
• Jurisdiction area (square kilometres).....		7,221
• Transportation (approximate)		
	Students transported (Hastings and Prince Edward District School Board) – as at May 2021.....	8,573
	Contracted operators (Hastings and Prince Edward District School Board) – as at May 2021 (excluding taxis)	14
	Daily kilometres travelled – as at spring 2021 (excluding taxis) .....	36, 966
	(some routes/runs shared with Algonquin Lakeshore Catholic D.S.B.)	

Hastings and Prince Edward District School Board is a member of Tri-Board Student Transportation Services Consortium along with Algonquin and Lakeshore Catholic District School Board and Limestone District School Board. Tri-Board Student Transportation Services Consortium administers bus routes for both public and Catholic students residing in Frontenac, Hastings and Prince Edward, and Lennox and Addington counties.

## EXECUTIVE SUMMARY

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The *Education Act* has specific requirements for school boards regarding the preparation and adoption of financial estimates (budgets), “Every board, before the beginning of each fiscal year ... shall prepare and adopt estimates of its revenues and expenses for the fiscal year.”

Education funding is intended to mirror cost structures; however, school boards have flexibility in their actual expenditures. There are restrictions on how school boards may use their funding allocation which includes that budgets must be generally balanced, certain components of funding must be spent in a specified manner, and provincial regulations and ministry memoranda must be complied with.

The 2020-21 year was characterized by enrolment decline and significant changes in school and board operations due to COVID-19. These changes are expected to continue into the 2021-22 school year.

The 2021-22 budget is based upon funding information for the 2021-22 year released by the Ministry of Education in early May 2021.

Overall, provincial funding has increased by approximately \$4.4 million from the budgeted 2020-21 funding. Provincial funding is primarily based on Grants for Student Needs (GSN) funding (comprised of municipal taxation revenues and Ministry of Education funding) plus lesser Priorities and Partnerships Fund (PPF) which support high impact initiatives that directly impact students in the classroom. As well, tuition, leases, and community use rentals contribute to overall revenues. The funding reflects temporary ongoing COVID-19 supports for additional staffing, special education, mental health and well-being, school operations including enhanced ventilation and cleaning, remote learning technology, and enhanced transportation cleaning. The funding also has changes for compensation based on labour agreements, and a 2% increase for school building operations costs such as utilities. Transportation funding has not increased. Total estimated revenues for 2021-22 are \$215,663,921.

Overall, operating expenses have increased by approximately \$4.5 million from the budgeted 2020-21 expenses. A significant portion of the expense increase is related to the staffing and operation of a kindergarten to Grade 10 virtual school – part of the board’s COVID-19 response to provide remote learning. Other expense increases are the salary increases based on ratified labour agreements (1% in 2021-22), staffing related to PPFs that are now included in GSN, increases in school maintenance costs, and amortization and write downs of capital items. Supply staff (absence replacement) costs are estimated to decrease compared to 2020-21 budget. Total estimated operating expenses for 2021-22 are \$215,149,504.

Overall, the number of staff remains similar to 2020-21. Elementary teacher staffing is very slightly higher in 2021-22 compared to budget 2020-21, even though the enrolment is lower, due to the operation of the virtual school and the use of a differentiated staffing model to allow higher needs schools to have smaller class sizes. Secondary staffing is essentially the same in 2021-22 as budgeted for 2020-21. Support staffing remains essentially unchanged from current staffing levels with the exception of the consolidation of Madoc Public School and Centre Hastings Secondary School into the new Central Hastings School. Supplementary funding provided as part of the labour agreement has continued to be used to add additional staff.

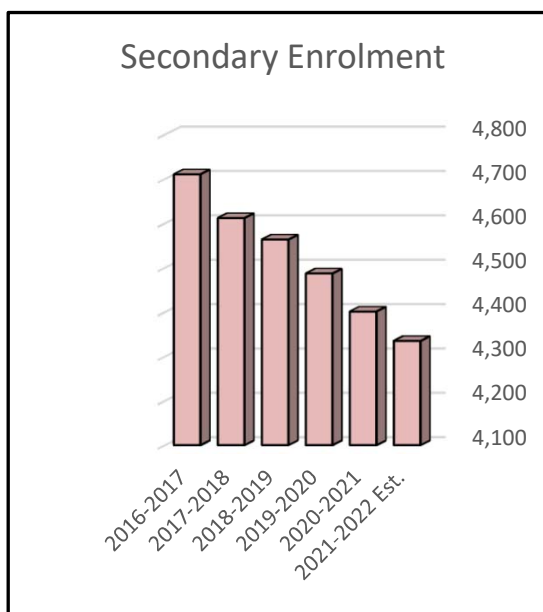
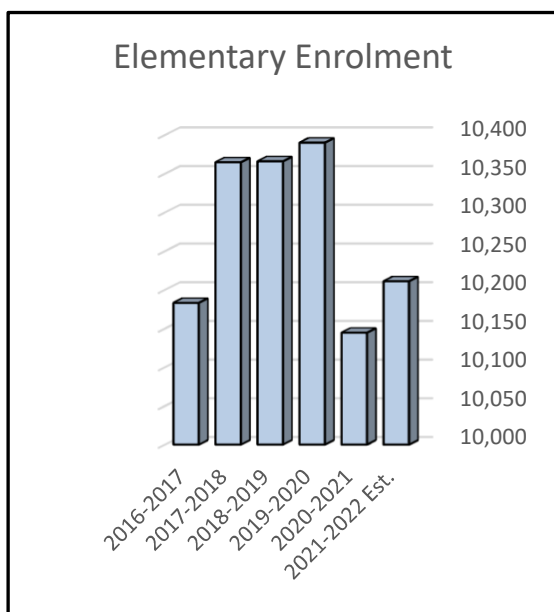
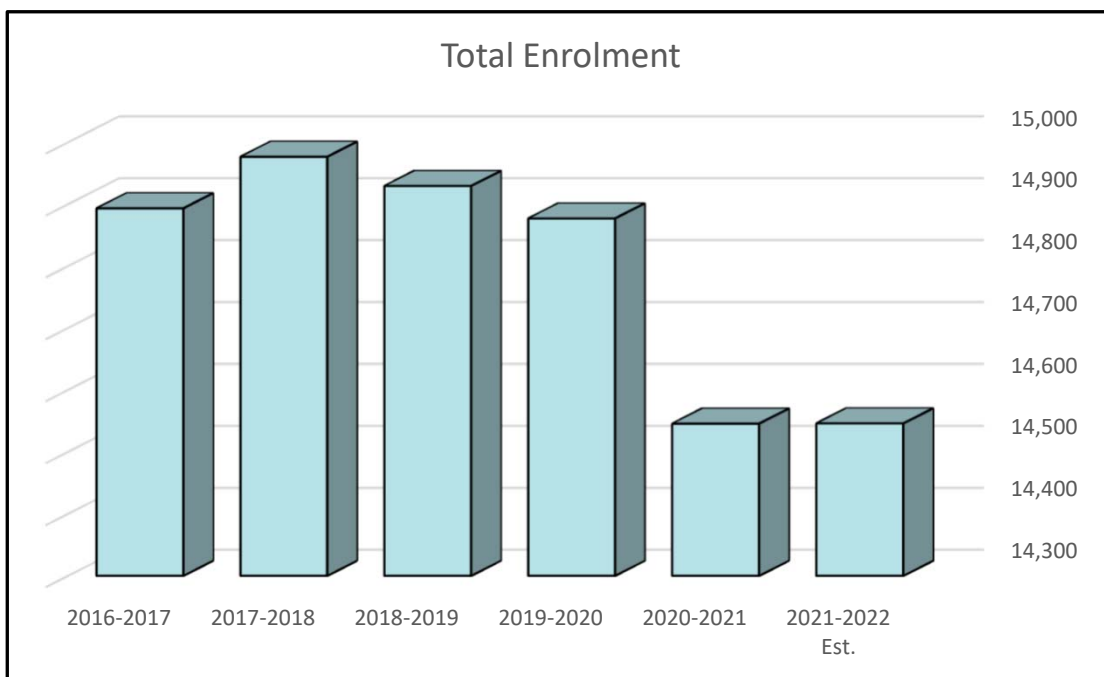
Final average daily enrolment (ADE) projections for the purpose of developing the 2021-2022 budget were calculated based upon input from schools. There is a forecast of lower than normal elementary enrolment and little change for secondary enrolment.

	2020-2021 ADE Budget	2020-2021 ADE Revised Estimates	2021-2022 ADE Budget
Elementary	10,464	10,097	10,211
Secondary	4,349	4,315	4,336
<b>Total</b>	<b>14,813</b>	<b>14,412</b>	<b>14,547</b>

Funding is provided to maintain school buildings in order to create healthy and safe learning environments. School Condition Improvement (SCI) funding is a capital renewal program that allows school boards to revitalize and renew aged building components that have exceeded or will exceed their useful life cycle. School Renewal Allocation (SRA) is funding to revitalize and renew aged building systems and components as well as to address maintenance requirements. Capital Priorities funding is provided by the Ministry for specific capital projects such as new school construction or additions and renovations. Overall, capital spending for 2021-22 is estimated to increase to \$31.3 million, including the start of construction of Easthill Elementary School.

Overall, the budget is generally a status-quo budget with adjustments for enrolment changes and the continuing operation of a virtual school to support remote learning. The budget assumes that a reduced level of COVID-19 response will be ongoing through at least the first part of the 2021-22 school year. The budget contains a deficit for Ministry compliance purposes of \$794,581 which is solely due to the planned continuation of the board's COVID-19 response and which is compliant with Ministry direction and the Education Act. The budget deficit is approximately 0.4% of the board's operating allocation and will reduce the accumulated surplus to \$6.1 million. Details of the budget are summarized on the following pages.

# ENROLMENTS (2015-2016 - 2020-2021)

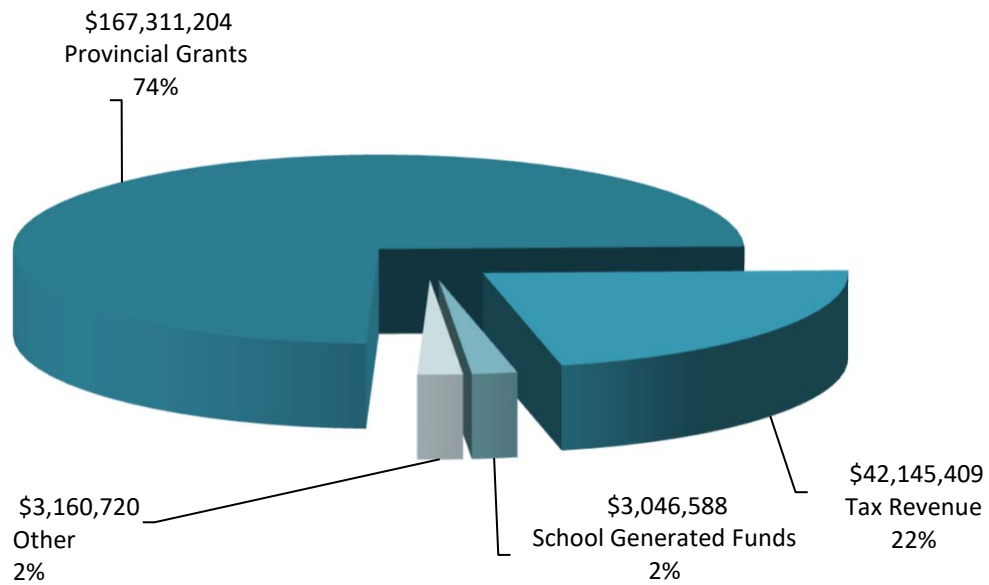


NOTE: 2021-2022 enrolments are estimated based on projections.



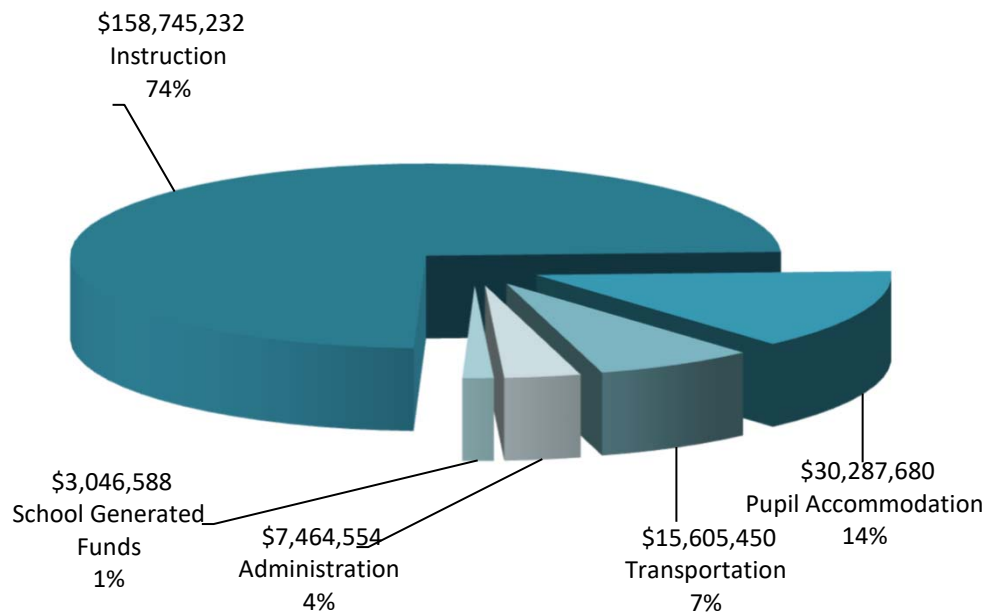
**SOURCES OF REVENUE  
BASED ON 2021-2022 BUDGET OF**

**\$ 215,663,921**



**OPERATING EXPENSES  
BASED ON 2021-2022 BUDGET OF**

**\$ 215,149,504**



## CONSOLIDATED STATEMENT OF OPERATIONS

<b>Revenues</b>	<b>2019-2020 Financials</b>	<b>2020-2021 Rev Estimates</b>	<b>2021-2022 Budget</b>
Provincial Funding	150,421,759	157,528,005	164,196,660
Local Taxation	43,242,648	43,141,996	42,145,409
Total Grants for Student Needs	193,664,407	200,670,001	206,342,069
Provincial Grants - Other	1,556,257	8,342,438	3,114,544
Federal Grants and Fees	1,581,226	1,978,932	1,982,720
Other Fees and Revenues	3,064,464	874,000	1,178,000
School Generated Funds	2,157,688	3,073,315	3,046,588
	<b>\$ 202,024,042</b>	<b>\$ 214,938,686</b>	<b>\$ 215,663,921</b>
<b>Expenses</b>			
Instruction	148,354,126	162,275,756	158,745,232
Administration	6,468,810	7,212,807	7,464,554
Transportation	13,942,745	15,964,521	15,605,450
Pupil Accommodation	25,933,736	28,452,691	30,287,680
School Generated Funds	2,198,234	3,073,315	3,046,588
Other Expenses	-	-	-
	<b>\$ 196,897,651</b>	<b>\$ 216,979,090</b>	<b>\$ 215,149,504</b>
Annual Surplus/(Deficit)	5,126,391	(2,040,404)	514,417
Unavailable for Compliance	4,407,390	1,308,999	1,308,998
Surplus/(Deficit) For Compliance	<b>\$ 719,001</b>	<b>\$ (3,349,403)</b>	<b>\$ (794,581)</b>

## GRANTS FOR STUDENT NEEDS

	<u>2019-2020</u> <u>Financials</u>	<u>2020-2021</u> <u>Rev Estimates</u>	<u>2021-2022</u> <u>Budget</u>	<u>Two Year</u> <u>Change</u>	<u>One Year</u> <u>Change</u>
Pupil Foundation Grant	77,408,632	79,630,785	80,840,383	3,431,751	1,209,598
School Foundation Grant	12,518,203	12,523,473	12,609,111	90,908	85,638
Special Education	24,659,466	24,598,372	25,238,333	578,867	639,961
School Operations	17,828,317	17,923,015	17,912,587	84,270	(10,428)
Transportation	14,669,330	14,906,050	15,076,485	407,155	170,435
Qualifications and Experience	23,919,108	18,566,009	19,662,697	(4,256,411)	1,096,688
Board Administration and Governance	6,052,062	5,198,433	5,057,706	(994,356)	(140,727)
School Renewal	3,654,986	3,717,283	3,675,688	20,702	(41,595)
Debt Repayment (Interest Portion)	1,558,939	1,693,014	1,465,138	(93,801)	(227,876)
Deferred Capital Contributions	8,601,671	8,719,206	11,050,989	2,449,318	2,331,783
Learning Opportunities	2,418,492	2,449,032	2,664,744	246,252	215,712
Remote and Rural/Distant Schools	2,180,124	2,341,471	2,259,713	79,589	(81,758)
Language Allocation	2,153,334	2,109,570	2,254,152	100,818	144,582
Declining Enrolment Grant	249,893	792,891	208,716	(41,177)	(584,175)
Continuing Education	510,864	515,007	574,968	64,104	59,961
Indigenous Education	2,414,244	2,670,718	2,609,624	195,380	(61,094)
Mental Health and Well-being Grant	314,839	569,600	698,974	384,135	129,374
Community Use	240,585	246,534	244,162	3,577	(2,372)
Trustee Association Fee	43,316	43,316	57,394	14,078	14,078
Restraint Savings	(137,145)	(137,145)	(137,145)	-	-
Support for Students Fund	-	1,728,114	1,728,114		
Program Leadership Grant	-	874,026	999,389		
Support for COVID-19 Outbreak Allocation	-	220,187	-	-	(220,187)
<b>Sub total</b>	<b>\$ 201,259,260</b>	<b>\$ 201,898,961</b>	<b>\$ 206,751,922</b>	<b>\$ 5,492,662</b>	<b>\$ 4,852,961</b>
Less Tangible Capital Assets	(806,200)	(800,197)	(625,000)	181,200	175,197
Less School Renewal Capital & Interest	(1,058,044)	(1,826,900)	(1,675,400)	(617,356)	151,500
Less Lock out savings	(5,730,609)	-			
Less Temporary Accommodation	-				
Add Revenue Recognized for Land	-				
Add School Renewal Transferred to Mtc		1,398,137	1,890,547		
<b>Total</b>	<b>\$ 193,664,407</b>	<b>\$ 200,670,001</b>	<b>\$ 206,342,069</b>	<b>\$ 12,677,662</b>	<b>\$ 5,672,068</b>

**STATEMENT OF EXPENSES**

Expense Categories	Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges on Capital	Rental Expense	Fees & Contract. Services	Other	Amortization and Write Downs & Net loss on disposal	Total Expenses
<b>INSTRUCTION</b>										
Classroom Teachers	89,882,758	11,425,760								101,308,518
Supply Teachers	4,727,000	615,428								5,342,428
Teacher Assistants	9,891,516	3,231,438								13,122,954
Early Childhood Educator	3,087,824	894,475								3,982,299
Textbooks/Supplies				2,558,064		137,850	241,406	4,000		2,941,320
Computers				1,731,910						1,731,910
(Para)Professionals/Technicians	4,426,001	1,189,847		151,270		1,000	40,612			5,808,730
Library/Guidance	2,394,073	405,611								2,799,684
Staff Development	125,500	16,326	842,763							984,589
Department Heads	357,136									357,136
Principals and Vice-Principals	8,113,774	914,390		14,500				2,500		9,045,164
School Office	3,393,528	972,201	32,280	845,986		4,000	350,843			5,598,838
Coordinators and Consultants	3,669,165	538,817		111,760		5,000	14,929			4,339,671
Continuing Educator	411,237	74,990		16,100		5,000				507,327
Amortization and Write Downs									874,664	874,664
Loss on disposal of TCA and assets held for sale										
<b>Instruction Subtotal</b>	<b>130,479,512</b>	<b>20,279,283</b>	<b>875,043</b>	<b>5,429,590</b>	<b>-</b>	<b>152,850</b>	<b>647,790</b>	<b>6,500</b>	<b>874,664</b>	<b>158,745,232</b>
<b>ADMINISTRATION</b>										
Trustees	98,980	3,731	29,750	49,670				43,316		225,447
Directors/Supervisory Officers	960,081	92,162	9,650	29,020				17,750		1,108,663
Board Administration	3,421,316	865,517	51,500	693,031		10,700	836,164	128,945		6,007,173
Amortization and Write Downs									123,271	123,271
Loss on disposal of TCA and assets held for sale										
<b>Administration Subtotal</b>	<b>4,480,377</b>	<b>961,410</b>	<b>90,900</b>	<b>771,721</b>	<b>-</b>	<b>10,700</b>	<b>836,164</b>	<b>190,011</b>	<b>123,271</b>	<b>7,464,554</b>
<b>TRANSPORTATION</b>										
Pupil Transportation							15,330,450			15,330,450
Transportation-Provincial Schools							275,000			275,000
Amortization and Write Downs										
Loss on disposal of TCA and assets held for sale										
<b>Transportation Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,605,450</b>	<b>-</b>	<b>-</b>	<b>15,605,450</b>
<b>PUPIL ACCOMMODATION</b>										
School Operations/Maintenance	7,736,221	2,215,252	26,900	5,417,836		2,200	1,109,800	1,000		16,509,209
School Renewal Expense				2,205,294						2,205,294
Other Pupil Accommodation					1,264,976					1,264,976
Amortization and Write Downs									10,308,201	10,308,201
Loss on disposal of TCA and assets held for sale										
<b>Pupil Accommodation Subtotal</b>	<b>7,736,221</b>	<b>2,215,252</b>	<b>26,900</b>	<b>7,623,130</b>	<b>1,264,976</b>	<b>2,200</b>	<b>1,109,800</b>	<b>1,000</b>	<b>10,308,201</b>	<b>30,287,680</b>
<b>OTHER</b>										
School Generated Funds Expenses				3,046,588						3,046,588
Other Non-Operating Expenses										
Amortization and Write Downs										
Loss on disposal of TCA and assets held for sale										
Provision for contingencies									-	-
<b>Subtotal - Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,046,588</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,046,588</b>
<b>TOTAL EXPENSES</b>	<b>142,696,110</b>	<b>23,455,945</b>	<b>992,843</b>	<b>16,871,029</b>	<b>1,264,976</b>	<b>165,750</b>	<b>18,199,204</b>	<b>197,511</b>	<b>11,306,136</b>	<b>215,149,504</b>

## CAPITAL EXPENDITURES SUMMARY

	<u>2019-2020 Financials</u>	<u>2020-2021 Rev Estimates</u>	<u>2021-2022 Budget</u>
Minor Capital Assets (Furniture, computers, vehicles)	806,200	800,197	240,000
<b>Land, Buildings, Construction in Progress</b>			
Eastside Secondary School	37,760	3,100,000	3,300,000
Centre Hastings Secondary School	815,216	4,918,297	500,000
Easthill Elementary School	474,434	4,400,000	10,989,713
School Renewal	938,087	1,500,000	1,500,000
School Condition Improvement	10,848,971	13,000,000	13,000,000
COVID Resilience Funding (CVRIS)	-	-	1,642,000
School Generated Funds	53,454	-	-
Other	70,033	-	-
Interest on Capital	119,957	326,900	175,400
	<u><b>\$ 14,164,112</b></u>	<u><b>\$ 28,045,394</b></u>	<u><b>\$ 31,347,113</b></u>

**ACCUMULATED SURPLUS/DEFICIT**

	<b>Accumulated Surplus (Deficit) - Balance at September 1</b>	<b>Transfer to Committed Capital or Committed Sinking Fund Interest Earned</b>	<b>Accumulated Surplus (Deficit) In Year Increase (Decrease)</b>	<b>Accumulated Surplus (Deficit) - Balance at Aug 31</b>
<b>Available for Compliance - Unappropriated</b>				
Operating Accumulated Surplus	6,868,144		(794,581)	6,073,563
<b>Available for Compliance - Unappropriated</b>	<b>6,868,144</b>	<b>-</b>	<b>(794,581)</b>	<b>6,073,563</b>
<b>Available for Compliance - Internally Appropriated</b>				
Retirement Gratuities	-			-
WSIB	-		-	-
School Renewal (previously included in pupil accommodation debt reserve)	-	-	-	-
Amounts previously included in pupil accommodation debt reserves that are not related to NPP or School Renewal	-	-	-	-
Other Purposes - Operating	-	-	-	-
<b>Available for Compliance - Internally Appropriated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Accumulated Surplus (Deficit) Available for Compliance</b>	<b>6,868,144</b>	<b>-</b>	<b>(794,581)</b>	<b>6,073,563</b>
<b>Unavailable for Compliance</b>				
Employee Future Benefits - retirement gratuity liability .	(4,305,447)		1,266,308	(3,039,139)
Retirement Gratuities Adj				-
Employee Future Benefits - Retirement Health, Dental, Life Insurance Plans etc.	(42,690)		42,690	-
Employee Future Benefits - other than retirement gratuity	(963,121)			(963,121)
Interest to be Accrued	(406,397)			(406,397)
School Generated Funds	1,906,327			1,906,327
Revenues recognized for land	1,396,529			1,396,529
Liability for Contaminated Sites				-
<b>Total Accumulated Surplus (Deficit) Unavailable for Compliance</b>	<b>(2,414,799)</b>	<b>-</b>	<b>1,308,998</b>	<b>(1,105,801)</b>
<b>Total Accumulated Surplus (Deficit)</b>	<b>4,453,345</b>	<b>-</b>	<b>514,417</b>	<b>4,967,762</b>