



# 2019-2020 Budget





### Mission

We prepare students within safe and inclusive environments to embrace a changing world as lifelong learners and informed, responsible citizens.

# **Vision**

Together we embrace and foster engaging and innovative learning where everyone achieves success and well-being.

### **Values**

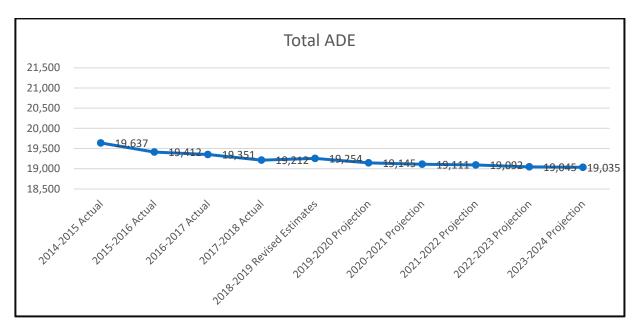
Effective school boards have strong shared beliefs and values about what is possible for students and their ability to learn, and of the system and its ability to teach all children at high levels. Our core values are critical to achieving our priorities as outlined in our mission and vision.

- Accountability
- Optimism
- Collaboration
- Perseverance
- Fairness
- Respect
- Inclusion

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### LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2019-2020 Enrolment Trends



The ten-year enrolment trend for the period 2014-2015 to 2023-2024 is projecting a decline of 602 (19,637-19,035) or about 3% as measured on an Average Daily Enrolment (ADE) basis.

The projected enrolment (ADE) of 19,145 includes other pupils of the Board but excludes over 21 years of age.

	Pupils of the Board	Other Pupils	Total
Junior Kindergarten & Kindergarten	2,486		
Grades 1 to 3	3,866		
Grades 4 to 8	6,767		
Total Elementary	13,119	15	13,134
Secondary			
Grade 9 - 12 (regular day school)	5,865		
Grade 9 - 12 (high credit)	43		
Total Secondary	5,908	103	6,011
Total	19,027	118	19,145

(excludes pupils 21 years and older)

# LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2019-2020 Operating Budget Revenues

			2018-2019	
		2019 2010		2010 2020
Payanya Catagorias		2018-2019 Estimates	Revised Estimates	2019-2020 Estimates
Revenue Categories		Estimates	Estimates	Estimates
Grants for Student Need (GSN) Operating Allocation				
Pupil Foundation	\$	105,726,507 \$	107,389,009 \$	99,592,657
School Foundation	7	15,969,057	16,133,310	16,342,600
Special Education		29,615,116	29,923,045	29,991,498
Language		3,829,588	4,303,140	4,050,740
Supported School		1,991,943	2,040,999	2,377,103
Remote and Rural		209,901	213,134	212,235
Rural and Northern Education		542,148	542,148	532,049
Learning Opportunities:		6,833,616	6,854,835	4,297,478
Continuing Education and Other Program		1,652,028	1,474,254	1,736,122
Teacher Qualification and Experience		23,809,824	22,442,572	27,473,426
New Teacher Induction Program		86,757	83,438	104,472
ECE Qualification and Experience		1,423,594	1,402,067	1,255,983
·			, ,	17,004,297
Transportation Administration and Governance		15,939,938 7,260,509	15,858,094	7,160,593
		22,677,333	7,288,068	22,305,052
School Operations			22,239,495	
Community Use of Schools		299,956	299,956	309,076
Declining Enrolment Adjustment		472,985	82,154	382,454
Indigenous Education		2,031,019	2,392,613	2,407,782
Safe and Accepting Schools		372,386	377,830	377,833
Grants for Student Need (GSN) Operating Allocation Total		240,744,205	241,340,161	237,913,450
Other Government Grants				
Literacy and Basic Skills - Training, AESD		322,474	330,386	330,386
Ont Youth Apprenticeship - Training, AESD		118,081	133,483	117,679
Adult ESL - Citizenship & Immigration		348,876	295,492	226,915
MOE-PPF and Other Supplemental Grants-Original Announcement		2,393,490	2,393,490	65,000
MOE-PPF and Other Supplemental Grants-Announcement Throughout Year		0	1,017,419	0
Other Government Grants Total		3,182,921	4,170,270	739,980
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Tuition Fees				
International Students		1,457,583	1,393,331	1,336,639
First Nations Students		100,964	75,647	98,439
Community Education & Outreach Fees		604,700	648,838	640,135
Tuition Fees Total		2,163,247	2,117,816	2,075,213
Other Devenues				
Other Revenues		240.057	265 252	260 521
Term Lease Rentals to Agencies		249,067	265,253	268,501
Community Use		308,759	235,000	222,484
Cafeteria and Beverage		65,000	50,000	65,000
Interest		300,000	300,000	600,000
Administrative Cost Recoveries		170,000	209,000	209,000
Instructional Cost Recoveries		1,441,554	1,466,681	1,485,074
International Students Other Fees		943,027	895,979	936,661
Continuing Education Contracts		117,756	117,756	7,000
Funded From Retirement Benefits		205,011	1,437,676	205,011
Other Revenues Total		3,800,174	4,977,345	3,998,731
Operating Revenue Total	\$	249,890,547 \$	252,605,592 \$	244,727,374
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## LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2019-2020 Operating Budget Expenditures

Expenditure Categories	2018-2019 Estimates	2018-2019 Revised Estimates	2019-2020 Estimates
Instruction			
Classroom Teachers	\$ 126,941,081 \$	127,090,287 \$	125,611,176
Supply Staff	7,396,956	7,103,015	6,350,340
Teacher Assistants	14,448,615	14,734,990	14,817,651
Early Childhood Educator	4,430,309	4,439,422	4,486,668
Textbooks and Supplies	4,913,041	6,099,067	4,510,274
Computers	2,376,206	2,438,633	2,171,992
Professionals/Paraprofessionals	8,454,701	8,502,552	8,216,202
Library and Guidance	4,104,260	4,149,489	3,710,700
Staff Development	1,479,315	2,157,453	1,110,257
Department Heads	298,023	291,878	294,765
Principals and VPs	10,979,850	11,113,754	10,845,056
School Office	6,261,636	6,314,812	6,225,083
Coordinators and Consultants	3,837,454	3,899,304	2,540,866
Continuing Education	2,115,689	2,037,525	1,755,781
Instruction Total	198,037,136	200,372,181	192,646,811
Administration and Governance			
Trustees	162,306	149,148	146,000
Directors and Supervisory Officers	866,355	867,413	864,991
Board Administration	6,118,883	6,352,290	6,380,434
Administration and Governance Total	7,147,544	7,368,851	7,391,425
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Transportation			
Transportation	16,461,187	16,467,779	17,286,149
Transportation Total	16,461,187	16,467,779	17,286,149
Pupil Accommodation			
School Operations and Maintenance	26 020 200	26,670,954	25 001 605
Pupil Accommodation Total	26,828,208	26,670,954	25,901,695 25,901,695
rupii Accommodation Total	26,828,208	20,070,954	23,301,035
Other			
Other Non-Operating Expenses	1,416,472	1,725,827	1,501,294
Other Total	1,416,472	1,725,827	1,501,294
Operating Expenditures Total	\$ 249,890,547 \$	252,605,592 \$	244,727,374

Note: Ministry reporting changes have required some prior year comparative restatements for comparative purposes.

# LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2019-2020 Capital Budget Revenues

Revenue Categories		2019-2020 Estimates
Ministry Funded Projects		
School Renewal	\$	4,067,875
School Condition Improvement	•	14,771,925
Ministry Funded Projects Total		18,839,800
· · · · · · · · · · · · · · · · · · ·		
Ministry Approved Major Capital Projects - In Progress		
Kingston Secondary School - \$42,062,007 approval		5,093,245
Ministry Approved Major Capital Projects - In Progress Total		5,093,245
School Generated Funds - Playground Structures		100,000
Ministry Financing		
Interest on Long Term Debt		3,394,222
Short Term Interest		420,691
Ministry Financing Total		3,814,913
Capital Revenue Total	\$	27,847,958

# LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2019-2020 Capital Budget Expenditures

			2019-2020
Expenditure Categories			Estimates
Add to Day on the			
Ministry Programs			
School Renewal	A 21 212		500 000
Various Schools	Accessibility	\$	500,000
Various Schools	Structure		39,228
Various Schools	Building Envelope		1,442,000
Various Schools	Interior/Small Capital		663,430
Various Schools	Heating and Mechanical		593,000
Various Schools	Electrical		229,000
Various Schools	Site Improvements		601,217
School Renewal Total			4,067,875
School Condition Improvement			
School Condition Improvement Various Schools	Structure		147 247
Various Schools			147,347
Various Schools	Building Envelope		5,318,000
	Interior/Small Capital		2,215,578
Various Schools	Heating and Mechanical Electrical		3,722,500
Various Schools Various Schools			1,152,500
	F 2 2 2 2 2		2,216,000
School Condition Improvement Total	di		14,771,925
Ministry Programs Total			18,839,800
Ministry Approved Major Capital Pro	jects - In Progress		
Kingston Secondary School	\$42,062,007 approval		5,093,245
Ministry Approved Major Capital Pro	jects - In Progress Total		5,093,245
School Generated Funds - Playground	l Structures		100,000
Add the Property			
Ministry Financing			0.004.555
Interest on Long Term Debt			3,394,222
Short Term Interest			420,691
Ministry Financing Total			3,814,913
Conital Evacaditures Total		۲ _	27 047 050
Capital Expenditures Total		\$	27,847,958

### LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2019-2020 Consolidated PSAB Budget

Revenue Operating Capital	\$	244,727,374 27,847,958
Transfer (to) Deferred Capital Contributions - Related to Tangible Capital Assets Operating Minor Capital Additions Capital Major and Minor Capital Additions	-	411,000 24,453,736
Transfers From Deferred Capital Contributions		16,350,146
School Generated Funds		6,000,000
Chartable Trust Revenues		186,000
Total Revenue - Consolidated PSAB Budget		270,246,742
Expenses Operating Capital		244,727,374 27,847,958
Non-Expenditure Items-Related to Tangible Capital Assets Operating Minor Capital Additions Capital Major and Minor Capital Additions	-	411,000 24,453,736
Amortization		16,454,763
School Generated Funds		6,000,000
Chartable Trust Revenues		186,000
Retirement Benefits		205,011
Amortization of Employee Future Benefits	-	1,121,983
Debt Support Payments - Accrued Interest	-	36,789
Total Expenses - Consolidated PSAB Budget		269,397,598
Consolidated PSAB Budget Surplus (Deficit)	\$	849,144

### Note(s)

The Operating and Capital Budgets have been presented on a modifies cash basis. Ontario School Boards are required to report budgets in accordance with Public Sector Accounting Board (PSAB) standards. The consolidated PSAB Budget presents the operating and capital budget on a PSAB basis, including the recognition of capital grant revenue and amortization related to tangible capital assets.

PSAB also requires that all organizational revenue and expenses be reflected in the Consolidated Budget, as a result School Generated Funds and Charitable Fund revenues and expenses are included.

Amortization of employee future benefits is calculated based upon most recent actuarial valuations of benefit obligations, such as retirement and sick leave accumulation for certain groups of employees.

### **LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2019-2020 Compliance Report**

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Surplus (Deficit) for Compliance Purposes	\$	-
Total Expenses For Compliance Purposes		264,246,742
Amortization Funded From Committed Capital (Accumulated Surplus)	-	104,617
Amortization of Employee Future Benefits Funded From Retirement Benefits (Accumulated Surplus)	-	205,011
Debt Support Payments - Accrued Interest		36,789
Amortization of Employee Future Benefits		1,121,983
School Generated Funds	-	6,000,000
Excluded Items		
Expenses Total Expenses - Consolidated PSAB Budget		269,397,598
Total Revenue For Compliance Purposes	_	264,246,742
School Generated Funds	-	6,000,000
Excluded Items		
Revenue  Total Revenue - Consolidated PSAB Budget	\$	270,246,742

### Note(s)

**Balanced Budget Requirement** 

The Ministry of Education requires school boards to adopt a balanced consolidated PSAB budget, whereby the in-year revenues are equal to or greater than the in-year expenses. The Ministry uses a determination calculation to measure if boards are complaint with the balanced budget requirement. The calculation excludes the effects of school generated funds, amortization of employee future benefits and specified other items.

Compliant