



We're Putting Wellness First

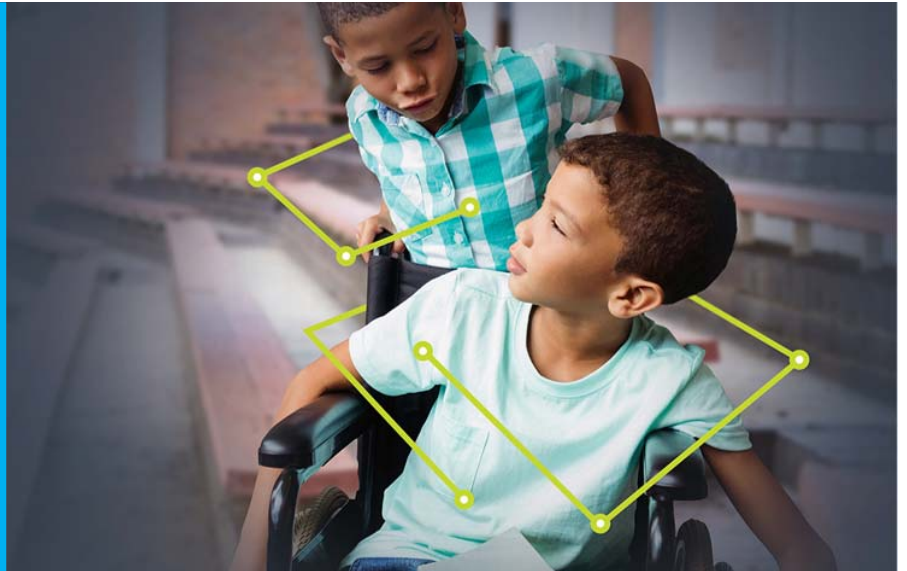


We're Turning Innovation into Action



We're Committed to Collaboration

Budget 2020-2021





Mission

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

Vision

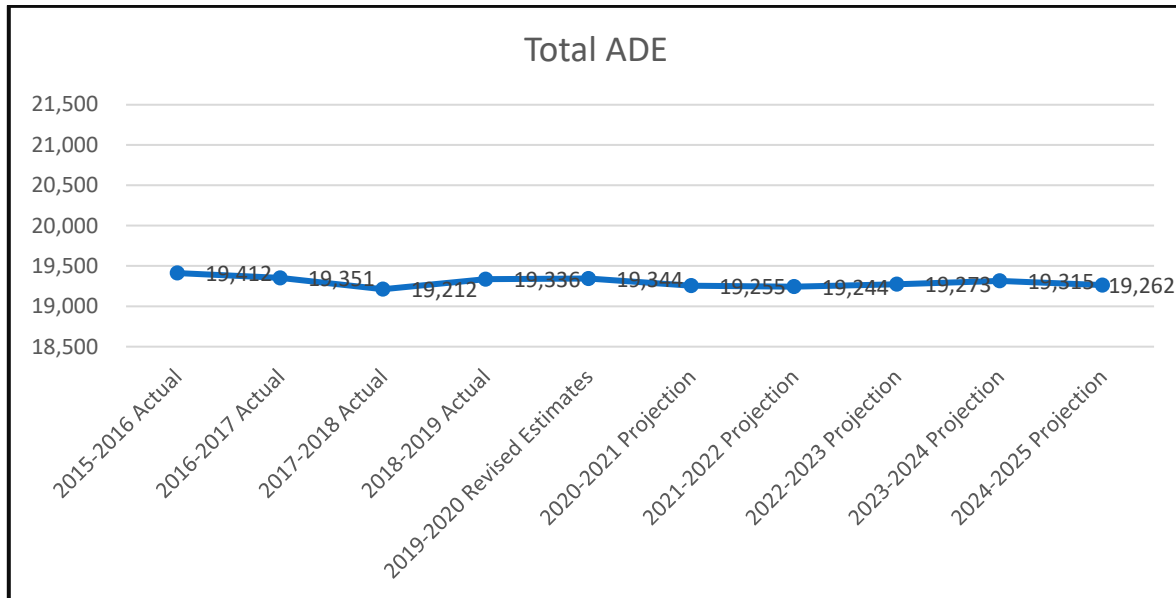
Together we embrace and foster engaging and innovative learning where everyone achieves success and well-being.

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**
- **Collaboration**
- **Fairness**
- **Inclusion**
- **Integrity**
- **Optimism**
- **Perseverance**
- **Respect**

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021
Enrolment Trends



The ten-year enrolment trend for the period 2015-2016 to 2024-2025 is projecting a decline of 150 (19,412-19,262) or about .08% as measured on an Average Daily Enrolment (ADE) basis.

The projected enrolment (ADE) of 19,255 includes other pupils of the Board but excludes over 21 years of age.

	Pupils of the Board	Other Pupils	Total
Junior Kindergarten & Kindergarten	2,530		
Grades 1 to 3	3,941		
Grades 4 to 8	6,916		
Total Elementary	13,387	5	13,392
Secondary			
Grade 9 - 12 (regular day school)	5,769		
Grade 9 - 12 (high credit)	45		
Total Secondary	5,814	49	5,863
Total	19,201	54	19,255

(excludes pupils 21 years and older)

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021

Operating Budget Revenues

Revenue Categories	2019-2020 Estimates	2019-2020 Revised Estimates	2020-2021 Estimates
Grants for Student Need (GSN) Operating Allocation			
Pupil Foundation	\$ 99,592,657	\$ 100,693,115	\$ 107,496,884
School Foundation	16,342,600	16,386,831	16,677,491
Special Education	29,991,498	30,205,702	30,722,874
Language	4,050,740	4,554,271	4,529,393
Supported School	2,377,103	2,424,849	2,396,906
Remote and Rural	212,235	214,517	236,911
Rural and Northern Education	532,049	532,049	537,058
Learning Opportunities	4,297,478	4,646,976	4,492,364
Continuing Education and Other Program	1,736,122	1,856,114	1,933,763
Cost Adjustment and Teacher Qualification	27,473,426	26,556,085	23,524,254
New Teacher Induction Program	104,472	112,793	103,754
ECE Qualification and Experience	1,255,983	1,217,783	1,309,788
Transportation	17,004,297	16,657,589	16,634,809
Administration and Governance	7,160,593	7,196,880	6,443,085
School Operations	22,305,052	22,688,856	23,142,998
Community Use of Schools	309,076	309,076	307,491
Declining Enrolment Adjustment	382,454	-	121,717
Indigenous Education	2,407,782	2,575,033	2,459,550
Mental Health and Well-Being	377,833	381,406	727,802
Supports for Students Fund	-	-	2,589,239
Program Leadership	-	-	905,864
Grants for Student Need (GSN) Operating Allocation Total	237,913,450	239,209,925	247,293,995
Other Government Grants			
Literacy and Basic Skills - Training, MCU	330,386	330,386	330,386
Ont Youth Apprenticeship - Training, MCU	117,679	133,483	117,679
Adult ESL - Citizenship & Immigration	226,915	237,388	238,000
MOE-PPF-Current Year Funding (Appendix A)	-	1,883,198	843,259
MOE-PPF-Prior Year Carryforward	-	33,584	-
Other Supplemental Grants	65,000	307,581	65,000
Other Government Grants Total	739,980	2,925,620	1,594,324
Tuition Fees			
International Students	1,336,639	1,294,582	664,250
First Nations Students	98,439	11,721	49,979
Community Education & Outreach Fees	640,135	677,290	620,840
Tuition Fees Total	2,075,213	1,983,593	1,335,069
Other Revenues			
Term Lease Rentals to Agencies	268,501	268,501	258,716
Community Use	222,484	222,484	222,484
Cafeteria and Beverage	65,000	75,000	65,000
Interest	600,000	600,000	600,000
Administrative Cost Recoveries	209,000	226,000	219,000
Instructional Cost Recoveries	1,485,074	1,308,599	1,101,941
International Students Other Fees	936,661	982,118	304,800
Continuing Education Contracts	7,000	7,000	7,000
Funded From Retirement Benefits	205,011	1,121,983	1,121,983
Other Revenues Total	3,998,731	4,811,685	3,900,924
Operating Revenue Total	\$ 244,727,374	\$ 248,930,823	\$ 254,124,312

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021
Operating Budget Expenditures

Expenditure Categories	2019-2020 Estimates	2019-2020 Revised Estimates	2020-2021 Estimates
Instruction			
Classroom Teachers	\$ 125,611,174	\$ 126,169,176	\$ 129,120,152
Supply Staff	6,350,341	6,860,925	7,775,459
Teacher Assistants	14,817,651	15,499,839	16,244,056
Early Childhood Educator	4,486,668	4,543,700	4,619,016
Textbooks and Supplies	4,510,274	5,013,775	3,651,535
Computers	2,171,992	2,054,902	2,093,603
Professionals/Paraprofessionals	8,216,202	8,352,469	8,961,363
Library and Guidance	3,710,700	3,653,991	3,751,207
Staff Development	1,110,257	1,444,234	1,340,011
Department Heads	294,765	310,130	310,130
Principals and VPs	10,845,056	10,752,015	10,998,830
School Office	6,225,083	6,242,855	6,364,730
Coordinators and Consultants	2,540,865	3,486,257	3,110,006
Continuing Education	1,755,781	1,914,291	1,801,961
Instruction Total	192,646,809	196,298,559	200,142,059
Administration and Governance			
Trustees	146,000	143,850	155,920
Directors and Supervisory Officers	864,992	903,518	901,375
Board Administration	6,380,434	6,387,466	6,482,332
Administration and Governance Total	7,391,426	7,434,834	7,539,627
Transportation			
Transportation	17,286,149	17,281,357	17,859,560
Transportation Total	17,286,149	17,281,357	17,859,560
Pupil Accommodation			
School Operations and Maintenance	25,901,696	26,544,882	27,375,501
Pupil Accommodation Total	25,901,696	26,544,882	27,375,501
Other			
Other Non-Operating Expenses	1,501,294	1,371,191	1,180,287
Other Total	1,501,294	1,371,191	1,180,287
Operating Expenditures Total	\$ 244,727,374	\$ 248,930,823	\$ 254,097,034

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021

Capital Budget Revenues

Revenue Categories	2020-2021 Estimates
Ministry Funded Projects	
School Renewal	\$ 4,213,907
School Condition Improvement	16,884,112
Ministry Funded Projects Total	21,098,019
School Generated Funds - Playground Structures	
	25,000
Ministry Financing	
Interest on Long Term Debt	3,267,639
Short Term Interest	115,831
Ministry Financing Total	3,383,470
Capital Revenue Total	\$ 24,506,489

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021

Capital Budget Expenditures

Expenditure Categories		2020-2021 Estimates
Ministry Programs		
School Renewal		
Various Schools	Accessibility	\$ 980,000
Various Schools	Building Envelope	987,491
Various Schools	Interior/Small Capital	625,389
Various Schools	Heating and Mechanical	789,237
Various Schools	Electrical	372,850
Various Schools	Site Improvements	458,940
School Renewal Total		4,213,907
School Condition Improvement		
Various Schools	Building Envelope	8,670,809
Various Schools	Interior/Small Capital	2,508,856
Various Schools	Heating and Mechanical	2,523,092
Various Schools	Electrical	953,810
Various Schools	Site Improvements	2,227,545
School Condition Improvement Total		16,884,112
Ministry Programs Total		21,098,019
School Generated Funds - Playground Structures		25,000
Ministry Financing		
Interest on Long Term Debt		3,267,639
Short Term Interest		115,831
Ministry Financing Total		3,383,470
Capital Expenditures Total		\$ 24,506,489

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021

Consolidated PSAB Budget

Limestone District School Board 2020-2021 Consolidated PSAB Budget

Revenue	
Operating	\$ 254,124,312
Capital	24,506,489
Transfer (to) Deferred Capital Contributions - Related to Tangible Capital Assets	
Operating Minor Capital Additions	- 443,112
Capital Major and Minor Capital Additions	- 21,238,850
Transfers From Deferred Capital Contributions	15,390,121
School Generated Funds	5,800,000
Charitable Trust Revenues	159,000
Total Revenue - Consolidated PSAB Budget	278,297,960
Expenses	
Operating	254,097,034
Capital	24,506,489
Non-Expenditure Items-Related to Tangible Capital Assets	
Operating Minor Capital Additions	- 443,112
Capital Major and Minor Capital Additions	- 21,238,850
Amortization	15,496,933
School Generated Funds	5,800,000
Charitable Trust Revenues	159,000
Retirement Benefits	1,121,983
Amortization of Employee Future Benefits	- 1,121,983
Debt Support Payments - Accrued Interest	- 43,127
Total Expenses - Consolidated PSAB Budget	278,334,367
Consolidated PSAB Budget Surplus (Deficit)	\$ - 36,407

Note(s)

The Operating and Capital Budgets have been presented on a modified 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 2020-2021

Compliance Report

Limestone District School Board Compliance Report

Revenue

Total Revenue - Consolidated PSAB Budget	\$ 278,297,960
Excluded Items	
School Generated Funds	- 5,800,000

Total Revenue For Compliance Purposes	272,497,960
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Expenses

Total Expenses - Consolidated PSAB Budget	278,334,367
Excluded Items	
School Generated Funds	- 5,800,000
Amortization of Employee Future Benefits	1,121,983
Debt Support Payments - Accrued Interest	43,127
Amortization of Employee Future Benefits Funded From Retirement Benefits (Accumulated Surplus)	- 1,121,983
Amortization Funded From Committed Capital (Accumulated Surplus)	- 79,534

Total Expenses For Compliance Purposes	272,497,960
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Surplus (Deficit) for Compliance Purposes	\$ -
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Balanced Budget Requirement	Compliant
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Note(s)

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 compliant with the balanced budget requirement. The calculation excludes the effects of school generated funds, amortization of employee future benefits and specified other items.