



We're Putting Wellness First

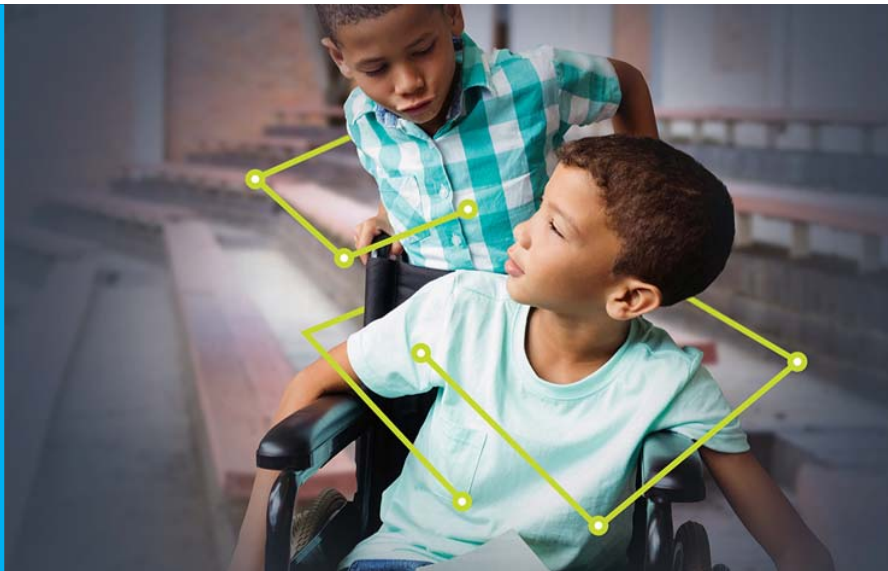


We're Turning Innovation into Action



We're Committed to Collaboration

Budget 2019-2020





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

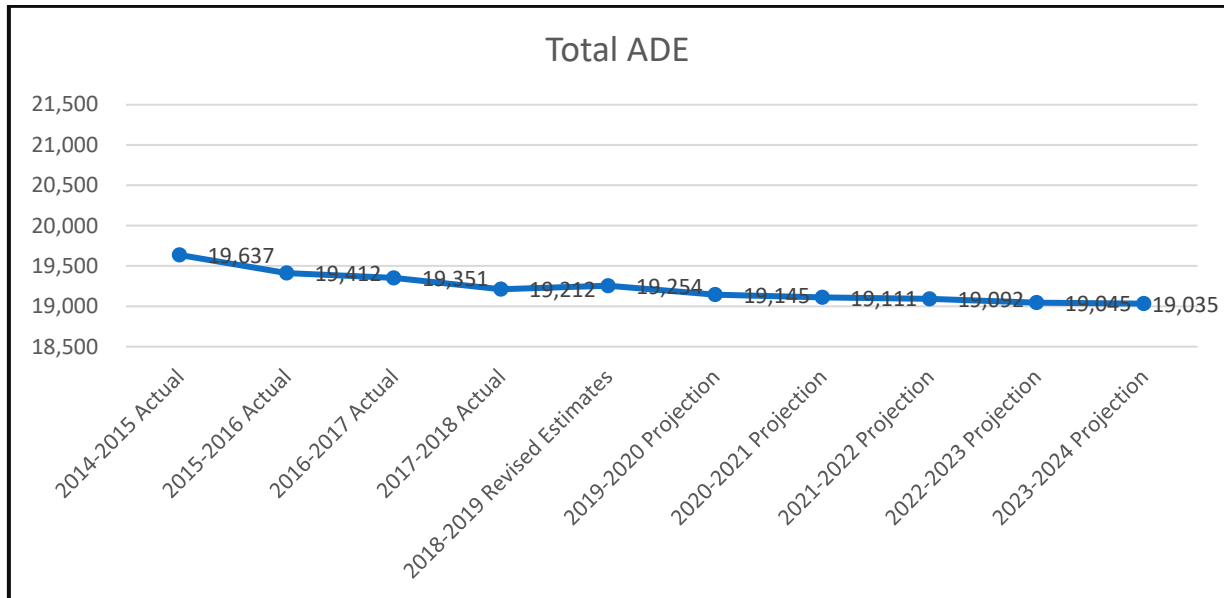
Effective school boards have strong shared beliefs and values about what is possible for students and their ability to learn, and of the system and its ability to teach all children at high levels. Our core values are critical to achieving our priorities as outlined in our mission and vision.

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

SEE YOURSELF IN LIMESTONE.CA



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

Revenue Categories	2018-2019 Estimates	2018-2019 Revised Estimates	2019-2020 Estimates
Grants for Student Need (GSN) Operating Allocation			
Pupil Foundation	\$ 105,726,507	\$ 107,389,009	\$ 99,592,657
School Foundation	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
Transportation	15,939,938	15,858,094	17,004,297
Administration and Governance	7,260,509	7,288,068	7,160,593
School Operations	22,677,333	22,239,495	22,305,052
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
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 Revenues			
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

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
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	26,828,208	26,670,954	25,901,695
Pupil Accommodation Total	26,828,208	26,670,954	25,901,695
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.

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

Expenditure Categories		2019-2020 Estimates
Ministry Programs		
School Renewal		
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		
Various Schools	Structure	147,347
Various Schools	Building Envelope	5,318,000
Various Schools	Interior/Small Capital	2,215,578
Various Schools	Heating and Mechanical	3,722,500
Various Schools	Electrical	1,152,500
Various Schools	Site Improvements	2,216,000
School Condition Improvement Total		14,771,925
Ministry Programs 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 Expenditures Total		\$ 27,847,958

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

Revenue		
Operating	\$	244,727,374
Capital		27,847,958
Transfer (to) Deferred Capital Contributions - Related to Tangible Capital Assets		
Operating Minor Capital Additions	-	411,000
Capital Major and Minor Capital Additions	-	24,453,736
Transfers From Deferred Capital Contributions		16,350,146
School Generated Funds		6,000,000
Charitable Trust Revenues		186,000
Total Revenue - Consolidated PSAB Budget		270,246,742
Expenses		
Operating		244,727,374
Capital		27,847,958
Non-Expenditure Items-Related to Tangible Capital Assets		
Operating Minor Capital Additions	-	411,000
Capital Major and Minor Capital Additions	-	24,453,736
Amortization		16,454,763
School Generated Funds		6,000,000
Charitable 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 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 2019-2020
Compliance Report

Revenue

Total Revenue - Consolidated PSAB Budget \$ 270,246,742

Excluded Items

School Generated Funds - 6,000,000

Total Revenue For Compliance Purposes 264,246,742

Expenses

Total Expenses - Consolidated PSAB Budget 269,397,598

Excluded Items

School Generated Funds - 6,000,000

Amortization of Employee Future Benefits 1,121,983

Debt Support Payments - Accrued Interest 36,789

Amortization of Employee Future Benefits Funded From Retirement Benefits (Accumulated Surplus) - 205,011

Amortization Funded From Committed Capital (Accumulated Surplus) - 104,617

Total Expenses For Compliance Purposes 264,246,742

Surplus (Deficit) for Compliance Purposes \$ -

Balanced Budget Requirement **Compliant**

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.