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**Limestone District School Board Agenda  
Committee of the Whole Board (Budget) Meeting  
Monday, July 13, 2020  
(meeting held virtually due to COVID-19)  
Limestone Education Centre  
220 Portsmouth Ave., Kingston, Ontario  
4:30 p.m.**

**Acknowledgement of Territory:**

"The Limestone District School Board is situated on the traditional territories of the Anishinaabe and Haudenosaunee. We acknowledge their enduring presence on this land, as well as the presence of Métis, Inuit and other First Nations from across Turtle Island. We honour their cultures and celebrate their commitment to this land."

**Approval of Agenda**

**Declaration of Conflict of Interest**

**Information Items:**

1. 2020-2021 Preliminary Operating Revenues, Myra Baumann, Manager, Financial Services
2. 2020-2021 Preliminary Operating Expenditures, Myra Baumann, Manager, Financial Services
3. 2020-2021 Preliminary Capital Budget – Revenues and Expenditures, Myra Baumann, Manager, Financial Services

**Action Items:**

1. 2020-2021 Consolidated Budget and Recommendation to the Board for Approval, Myra Baumann, Manager, Financial Services

**Other Business**

**Adjournment**



## Committee of the Whole Board (Budget) Meeting

### ADMINISTRATIVE REPORT - PRELIMINARY 2020-2021 OPERATING BUDGET - REVENUE

JULY 13, 2020

#### Purpose:

To provide Trustees with an analysis of the 2020-21 preliminary operating budget revenue.

#### Background:

The preliminary operating revenue is not yet presented on a full PSAB basis. It excludes School Generated Funds at an estimated amount of \$5,800,000 and Charitable Trust donations at an estimated amount of \$149,000. These components as well as the capital revenue estimates will be incorporated later.

The 2020-2021 preliminary operating revenue is presented alongside the 2019-2020 revised estimates and 2019-2020 estimates for comparison purposes.

The projected enrolment of 19,258 ADE that the 2020-2021 preliminary operating revenue estimates is calculated on is summarized below:

- Elementary enrolment is projected at 13,392 ADE.
- Secondary enrolment is projected at 5,821 ADE.
- Secondary-high credit enrolment is projected at 45 ADE.

Adult education, continuing education, literacy and numeracy and summer school enrolment is projected at 425 ADE.

#### Observation/Analysis:

In the analysis below, the 2020-2021 preliminary operating revenue estimates is compared to the 2019-2020 revised estimates operating revenue.

Operating Grants for Student Needs (GSN) allocations have increased \$8,084,070 or 3.38%.

Pupil Foundation allocation has increased \$6,803,769 or 6.76%.

- Allocation is intended to cover classroom related costs including teachers, ECE's, supply teachers, library and guidance, consultants and professional supports, textbooks, supplies, and computers.

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- The elementary Pupil Foundation allocation has three groupings: Kindergarten (JK/SK), Primary (Grades 1 to 3), and Junior and Intermediate (Grades 4 to 8).
- The Ministry of Education sets funding consistent with the current labour framework meaning a 1.00% salary increase for each of 2019-2020 and 2020-2021, no unpaid days, funding for sick days, minimum benefit period for maternity leave for eligible employees at 8 weeks and eligibility for short-term sick leave and disability plan benefits. This labour framework applies to all employee groups, except where noted.
- Continuation of the benefit funding benchmark reduction of .167% as part of the phasing out of retirement gratuities.
- Funded average class size for Grades 9-12 reduced from 28 to 23, excluding online courses.
- Supply teacher benchmarks increased by the equivalent of one additional day to recognize school boards' experience with sick leave usage.
- New per-pupil amount to support the purchase of educational software that supports learning in and outside of the classroom.
- The allocation has increased as a result of the labour framework salary increase, class size change, supply teacher benchmark increases and the new per-pupil amount for educational software offset by declining enrolment and a reduction in the benefit benchmark.

School Foundation allocation has increased \$290,660 or 1.77%.

- This is the final year of a four-year phase in of the change in the definition of a school based on recommendations from the Technical Advisory Committee. The change will provide funding based on a campus definition of a school. A campus is being defined as property or properties owned, leased or rented by the school board that are linked by a contiguous property line.
- Library Staff allocation moved to this allocation from the Learning Opportunities Grant (LOG) to align better with the purpose of this allocation.
- Allocation is intended to cover costs of in-school administration and leadership – principals, VP's and secretaries as well as supplies for school administration purposes.
- There are three tiers of funding support for school administration, supported, distant, and regular schools.
- Supported school, defined as an elementary school where the next closest elementary school of the board is at least 20 km away or a secondary or combined elementary/secondary school where the closest secondary or combined elementary/secondary school of the board is a least 45 km away.
- Distant school, defined as an elementary school that does not meet the criteria for a supported school where the next closest elementary school of the board is at least 10 km away or a secondary or combined elementary/secondary school that does not meet the criteria for a supported school where the next closest secondary or combined elementary/secondary school of the board is at least 20 km away.

- Regular school is defined as a school, which does not meet the criteria for either a distant or a supported school.
- The allocation has increased as a result of the labour framework salary increase, the allocation method change, and the transfer of the Library Staff allocation offset by declining enrolment and the reduction in the benefit benchmark.

Special Education allocation has increased \$517,172 or 1.71%.

- In 2020-2021, the Ministry updated the Differentiated Special Education Needs Amount (DSENA) table amounts for the 2020-2021, 2019-2020 and 2018-2019 school years.
- The Care, Treatment, Custody and Correctional (CTCC) Amount has been renamed the Education and Community Partnership Program (ECP) allocation, to reflect the programs supported by the funding more closely.
- The allocation has increased as a result of the labour framework salary increase and the updated DSENA table amount offset by the reduction in the benefit benchmark.

Language allocation has decreased \$24,878 or .55%.

- The allocation represents French as a Second Language (FSL) of \$3,100,609 and English as a Second Language (ESL) of \$1,428,784.
- FSL funding supports additional costs of providing core French, Extended French, and French Immersion programs. Whereas ESL funding is provided to assist new students to Canada to develop proficiency in their language of instruction over a period of four years.
- The allocation has decreased as a result of a decrease in projected FSL and ESL students and the reduction in the benefit benchmark offset by the labour framework salary increase.

Supported School allocation has decreased \$27,943 or 1.15%.

- Provides additional funding for teaching and early childhood educator (ECE) staff to improve the viability of Supported Schools.
- The allocation has decreased as a result of declining enrolment and the reduction in the benefit benchmark offset by the labour framework salary increase.

Remote and Rural allocation has increased \$22,394 or 10.44%.

- Distance factor is measured from the central board office to the nearest largest urban centre, that being Ottawa.
- In addition to the per-pupil amount in the Pupil Foundation allocation, a top-up allocation amount has been provided to ensure the school board received a minimum of \$30,000 to purchase educational software.

- The allocation has increased as a result of the labour framework salary increase and the educational software top-up offset by declining enrolment and the reduction in the benefit benchmark.

Rural and Northern Education Fund allocation has increased \$5,009 or .94%.

- The Rural and Northern Education allocation was introduced in 2017-2018 and will continue in 2020-2021 to further improve education for students from rural and northern communities.
- Funding is based on the number of rural students and two factors measuring the density of rural student enrolment.
- The allocation has increased as a result of the labour framework salary increase and the estimated increase in rural enrolment offset by the reduction in the benefit benchmark.

Learning Opportunities allocation has decreased \$154,612 or 3.33%.

- Adjustments have been made to the previous Student Achievement Envelope to better align funding to the intended purpose of the LOG. For 2020-21, these adjustments include:
  - Realigning the previous Student Achievement Envelope into two distinct collective envelopes to improve clarity regarding the purpose of the funds while maintaining flexibility within the envelopes:
    - The new Targeted Student Supports (TSS) Envelope, which is made up of the Literacy and Math Outside the School Day allocation; Student Success, Grades 7 to 12 allocation; the Grade 7 and 8 Literacy and Numeracy and Student Success Teachers allocation; and the Tutoring allocation which was renamed from the Ontario Focused Intervention Partnership (OFIP) Tutoring allocation.
    - The Experiential Learning (EL) Envelope, which is made up of the Specialist High Skills Major (SHSM) allocation; a new EL allocation previously funded through the Priorities and Partnership Fund (PPF); and the Outdoor Education allocation.
- School boards must use the allocations only for those programs within each envelope and any unspent funding must be reported as deferred revenue for future spending in those programs. Funds in the TSS Envelope must be spent on the four programs in the TSS Envelope, and funds in the EL Envelope must be spent on the three programs in the EL Envelope.
- The Library Staff allocation moved to the School Foundation allocation.
- The allocation has decreased as a result of the Library Staff allocation moving to the School Foundation allocation, no prior year deferred revenue and the reduction in the benefit benchmark offset by the labour framework salary increase and the transfer of Experiential Learning from PPF.

Continuing Education allocation and Other Programs has increased \$77,649 or 4.18%.

- Starting in 2019-2020, operating allocations will be reduced by the new International Student Recovery Amount (ISRA). The ISRA is based on the ADE of fee-paying international visa students multiplied by \$1,300.

- The continuing education allocation is driven primarily by enrolment. Enrolment is projected to decline in 2020-2021 in the Adult Education and Summer School allocations
- The allocation has increased as a result of the labour framework salary increase and the reduction in the ISRA due to the decline in the fee-paying international visa student enrolment offset by declining enrolment and the reduction in the benefit benchmark.

Cost Adjustment and Teacher Qualification allocation has decreased \$3,031,831 or 11.42%.

- Intended to offset teacher compensation cost increases that are beyond the Pupil Foundation benchmark.
- The allocation is determined by considering the board projected teacher staffing complement (FTE) as scattered across the collective agreement salary grids.
- In 2020-2021, the per-pupil benchmarks for teachers have been adjusted to reflect the increase to the relevant per-pupil benchmarks in the Pupil Foundation allocation.
- Recovery of funding received from the Ministry in 2015-2016 to fund the one-time gain in the early payout of retirement gratuities in 2015-16. The recovery will be over 4.2 years equivalent to the estimated average remaining service life of employees eligible for retirement gratuities as at August 31, 2012.
- The transition to provincial employee life, health trust (ELHT) plans has required the province to flow funds to some boards such that the annual premiums to the trust are equalized amongst all boards. Increases to funding for the provincial benefits trusts reflect the cost of providing benefits consistent with the central labour agreements. In 2020-2021, the government contribution and stabilization amounts were updated to reflect FTE changes and central agreements, which include up to 1.00% increase for benefits' plan maintenance or improvements in 2019-2020 and 2020-2021 and additional inflationary increases.
- In 2019-20, the ministry introduced a new Teacher Job Protection Funding allocation. Funding continues to be available for classroom teachers impacted by the changes to class sizes in 2019-2020 and 2020-2021. Given the reduction in the funded average secondary class size to 23 in 2020-2021, no funding was generated through this allocation in 2020-21. The change in funded classroom teachers did not exceed the actual attrition and other voluntary leaves.
- As announced on November 21, 2019, Ontario students will be required to take two online credits to graduate from secondary school, starting with the cohort of students entering grade 9 in September 2020. Starting in 2020-2021, a new Online Learning Adjustment has been included to reflect the differentiated funded average class size of 30 for secondary online courses. As a transitional measure, the amount for each school board is based on historic uptake of online courses in its secondary school, with an adjustment to reflect the funded average class size for online courses.
- The allocation has decreased as a result of secondary class size changes that reduced the Teacher Job Protection Funding allocation to zero with an offsetting increase to the Pupil Foundation allocation, movement of the CUPE collective agreement salary increase to the appropriate allocations, movement of the CUPE collective agreement Investment in Systems Priorities to the new Support For Students Funds allocation, the new Online Learning Adjustment, declining enrolment and the

reduction in the benefit benchmark offset by the labour framework salary increase, qualification and experience changes and ELHT benefit increases.

New Teacher Induction Program allocation has decreased \$9,039 or 8.01%.

- Allocation is based on the board's new teacher complement from the year before.
- Funds are available to support the growth and professional development of new teachers.
- Beginning in 2018-2019, funding available to provide support for new teachers over a greater length of time and to include newly-hired long-term occasional teachers in positions of 97 days or more.

ECE Qualification and Experience allocation has increased \$92,005 or 7.56%.

- Intended to offset ECE compensation costs that are beyond the pupil foundation benchmark.
- The allocation is determined by considering the board has projected ECE staffing complement (FTE) as scattered across the collective agreement salary grids.
- The allocation has increased as a result of the labour framework salary increase and qualification and experience changes offset by declining enrolment and the reduction in the benefit benchmark.

Transportation allocation has decreased \$22,780 or .14%.

- In January 2020, the ministry launched a review of student transportation. While the review is underway, the allocation has been maintained at the previous year's funding level, with adjustments for enrolment growth.
- The fuel costs escalator / de-escalator allocation is set using a benchmark pump price of \$1.058 per litre including HST (\$0.936 without HST) which is consistent with last year. This will be revisited throughout the year and resulting grant adjustments (increases or decreases) are made twice per year.
- The allocation decreased due to a reduction in approved expenses for transportation to and from Provincial Schools.

Administration and Governance allocation has decreased \$753,795 or 10.47%.

- The Program Leadership Allocation (PLA) moved to its own allocation as part of a realignment that better delineates funding for the development and delivery of student programming.
- Transfer of funding for executive compensation for increases introduced in 2017-2018, previously funded through the PPF.
- Transfer of funding for curriculum and assessment implementation (including indigenous-focused curriculum), previously funded through the PPF.
- The allocation has decreased as a result of the movement of the PLA to its own allocation, declining enrolment and the reduction in the benefit benchmark offset by the labour framework salary increase and the transfer of funding from PPF for executive compensation increases and curriculum

and assessment implementation.

School Operations allocation has increased \$454,142 or 2.00%.

- The Ministry is providing a 2% cost benchmark update to assist boards in managing the increase in commodity prices.
- The supplementary area factor for the secondary panel was updated to reflect the change to secondary class size.
- The allocation has increased as a result of the labour framework salary increase, cost benchmark increase and the supplementary area factor change offset by declining enrolment and the reduction in the benefit benchmark.

Community Use of Schools allocation has decreased \$1,585 or .51%.

Declining Enrolment Adjustment allocation has increased \$121,717.

- GSN grants are linked to enrolment, so as enrolment declines so does funding. Some costs are easy to adjust in reaction to this – i.e. teaching costs can be adjusted through the overall staffing process. However, other costs take time to adjust and restructure. The declining enrolment grant helps to offset lost grant revenue during this transition period.

Indigenous Education allocation has decreased \$115,483 or 4.48%.

- The Indigenous Studies allocation has been renamed the First Nations, Metis and Inuit Studies allocation.
- The allocation has decreased as a result of no prior year deferred revenue and the reduction in the benefit benchmark offset by the labour framework salary increase.

Mental Health and Well-Being allocation has increased \$346,396 or 90.82%.

- The Safe and Accepting Schools Supplement allocation has been renamed the Mental Health and Well-Being allocation.
- Transfer of funding for Mental Health Workers in secondary schools, previously funded through PPF.
- The allocation has increased as a result of the labour framework salary increase and the transfer of Mental Health Workers from PPF offset by declining enrolment and the reduction in the benefit benchmark.

Supports for Students Fund allocation has increased \$2,589,239.

- New in 2020-2021, the Supports for Students Fund (SSF) provides flexible funding for school boards to support the learning needs of students, which may include special education, mental health and well-being, language instruction, Indigenous education and STEM programming.
- In the CUPE agreement it is referred to as the Investments in system Priorities (ISP).



- All funds are to be used consistent with the central agreement obligations.

Program Leadership allocation has increased \$905,864.

- The PLA moved from the Administration and Governance allocation to a new standalone allocation as part of a realignment that better delineates funding for the development and delivery of student programming.

Other Government Grants has decreased \$1,331,296 or 45.50%.

- The Ministry released information on PPF (appendix A) with many one-time initiatives carrying forward in 2020-21.
- Two existing allocations, Mental Health Workers and Experiential Learning, transferred into the GSN in 2020-21.

Tuition Fees has decreased \$648,524 or 32.69%.

- 2020-2021 projections on tuition fee revenues for international students reflect a decrease due to lower enrolment expected as a result of COVID-19.
- 2020-2021 projections on tuition fee revenues for First Nations students reflect an increase due to higher enrolment.
- Community education and outreach fees decrease reflects the projection of no summer programs offered for international students.

Other Revenues has decreased \$910,761 or 18.93%.

- Lease revenue decrease reflects a projected decrease in rents.
- Cafeteria and beverage revenue decrease reflects a projected decrease in sales.
- Administrative cost recoveries decrease reflects a projected decrease in recoveries.
- Instructional cost recoveries decrease reflects a decrease in secondments.
- International students' other fees decrease reflects a decrease in the projection of homestay and other fees.

**Recommendation(s):**

That this report be received for information purposes.

**Report By:**

Myra Baumann, Manager of Financial Services

**Reviewed and Approved By:**

Craig Young, Superintendent of Business Services

Debra Rantz, Director of Education

**Attachment(s):**

Preliminary Operating Budget – Revenue

PPF Grant Announcements- Appendix A

**Limestone District School Board**  
**2020 - 2021**  
**Preliminary Operating Budget - Revenue**

| Revenue Categories  | 2019-2020<br>Estimates | 2019-2020<br>Revised<br>Estimates | 2020-2021<br>Estimates |
|---|------------------------|-----------------------------------|------------------------|
| <b>Grants for Student Need (GSN) Operating Allocation</b>       |                        |                                   |                        |
| 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                |
| <b>Grants for Student Need (GSN) Operating Allocation Total</b> | <b>237,913,450</b>     | <b>239,209,925</b>                | <b>247,293,995</b>     |
| <b>Other Government Grants</b>                                  |                        |                                   |                        |
| 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                 |
| <b>Other Government Grants Total</b>                            | <b>739,980</b>         | <b>2,925,620</b>                  | <b>1,594,324</b>       |
| <b>Tuition Fees</b>   |                        |                                   |                        |
| 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                |
| <b>Tuition Fees Total</b>                                       | <b>2,075,213</b>       | <b>1,983,593</b>                  | <b>1,335,069</b>       |
| <b>Other Revenues</b>   |                        |                                   |                        |
| 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              |
| <b>Other Revenues Total</b>                                     | <b>3,998,731</b>       | <b>4,811,685</b>                  | <b>3,900,924</b>       |
| <b>Operating Revenue Total</b>                                  | <b>\$ 244,727,374</b>  | <b>\$ 248,930,823</b>             | <b>\$ 254,124,312</b>  |

**Limestone District School Board  
2020 - 2021  
PPF Grant Announcements  
Appendix A**

| Description   | 2018-2019<br>Revised<br>Estimates | 2019-2020<br>Revised<br>Estimates | 2020-2021<br>Estimates |
|---|-----------------------------------|-----------------------------------|------------------------|
| Specialist High Skills Major  | \$ 339,640                        | \$ 339,640                        | \$ -                   |
| French as a Second Language Initiatives   | 118,384                           | 114,992                           | -                      |
| Well-Being and Mental Health  | 64,999                            | 32,353                            | 32,353                 |
| Transition Support to Post Secondary Pathways<br>For Students With Development Disabilities | 45,000                            | 45,000                            | 45,000                 |
| HPE Careers Implementation  | -                                 | 29,099                            | -                      |
| Math Strategy   | 774,348                           | 657,000                           | 657,000                |
| After School Skills Development Program   | 176,025                           | 72,916                            | 72,916                 |
| P&VP Remedy Agreement   | 129,968                           | -                                 | -                      |
| Non-Union Remedy Agreement  | 76,934                            | -                                 | -                      |
| Recreational Cannabis and Vaping  | -                                 | 16,215                            | -                      |
| Critically Conscious Practitioner Inquiry   | -                                 | 9,951                             | -                      |
| First Nations, Metis and Inuit Studies  | -                                 | 26,700                            | -                      |
| Experiential Learning   | 133,270                           | 139,654                           | -                      |
| Mental Health Workers in Secondary Schools  | 331,079                           | 330,038                           | -                      |
| Legalization of Recreational Cannabis   | 21,400                            | -                                 | -                      |
| Teacher Learning and Leadership Program   | 9,569                             | -                                 | -                      |
| Identity Based Data Collection  | 28,210                            | -                                 | -                      |
| SOAR-Children and Youth in Care   | 100,000                           | -                                 | -                      |
| Community Use of Schools-Priority Schools   | 85,000                            | -                                 | -                      |
| Community Use of Schools-Outreach Coordinator   | 53,500                            | -                                 | -                      |
| Indigenous Support and Engagement Initiative  | 100,000                           | -                                 | -                      |
| CUPE Apprenticeship and PD Training Fund  | 70,209                            | -                                 | -                      |
| On-Line Incident Reporting  | 10,000                            | -                                 | -                      |
| GAP Closing in Literacy Grades 7-12   | 27,300                            | -                                 | -                      |
| Techno Math   | 22,243                            | -                                 | -                      |
| Parents Reaching Out Grants   | 18,499                            | 12,802                            | 12,657                 |
| Ontario Focused Intervention Partnership  | 7,245                             | -                                 | -                      |
| Board Leadership Development Strategy   | 35,122                            | -                                 | -                      |
| Speak Up Projects   | 5,000                             | -                                 | -                      |
| Transportation Supports for Children and Youth in Care                                      | -                                 | 56,838                            | -                      |
| Autism Spectrum Disorder AQ Subsidy   | -                                 | -                                 | 23,333                 |
| <b>Total</b>  | <b>\$ 2,782,944</b>               | <b>\$ 1,883,198</b>               | <b>\$ 843,259</b>      |



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## Committee of the Whole Board (Budget) Meeting

### ADMINISTRATIVE REPORT

### PRELIMINARY 2020-2021 OPERATING BUDGET EXPENDITURES

JULY 13, 2020

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#### Purpose:

To provide Trustees with an analysis of the 2020-2021 Preliminary Operating Budget – Expenditures.

#### Background:

The 2020-2021 Preliminary Operating Budget Expenditures (Expenditures Budget) plus committed capital amortization attributable to projects not requiring ministry approval is balanced to Preliminary Operating Revenues and aligns resources to support the strategic priorities as outlined in the Board Strategic Plan.

New in 2020-2021, The Supports for Students Fund (SSF) provides flexible funding for school boards to support the learning needs of student, which may include special education, mental health and well-being, language instruction, indigenous education and STEM programming. In the CUPE agreement it is referred to as Investments in System Priorities (ISP). All funds should be used consistent with the central agreement obligations.

#### Observation/Analysis:

The 2020-2021 Preliminary Operating Budget Expenditures (Expenditures Budget) are not presented on a full Public Sector Accounting Board (PSAB) basis. The presentation of expenses on a full PSAB basis, including School Generated Funds, Charitable donations and capital expenditures will be incorporated later.

In the analysis below, the Expenditures Budget is compared to the 2019-2020 revised estimates.

Classroom teachers has increased \$2,950,976 or 2.34%.

- The increase is due to an overall increase of 4.3 FTE as a result of Priorities and Partnership Fund (PPF) and SSF funding offset by the decrease due to declining enrolment and class size changes, labour framework provisions, qualification and experience changes and statutory, WSIB and ELHT premium adjustments.

Supply staff has increased \$914,534 or 13.33%.

- The increase is due to teacher and education assistant FTE increases, absence trending and usage patterns, labour framework provisions and statutory premium adjustments.

Educational assistants has increased \$744,217 or 4.80%.

- The increase is due to an increase of 13.0 FTE and casual support as a result of ISP funding, labour framework provisions and WSIB premium adjustments.

Early childhood educators has increased \$75,316 or 1.66%.

- The increase is due to labour framework provisions, qualification and experience changes and ELHT and WSIB premium adjustments.

Textbooks and supplies has decreased \$1,362,240 or 27.17%.

- The decrease is due to the reduction of PPF funded expenditures and the reduction of international student agent commissions, homestay fees and medical fees.

Computers has increased \$38,701 or 1.88%.

- The increase is due to the new funding to purchase educational software that supports learning in and outside of the classroom.

Professionals, paraprofessionals and technicians has increased \$608,894 or 7.29%.

- The increase is due an increase of 1.0 FTE as a result of SSF funding, labour framework provisions, ELHT and WSIB premium adjustments and the Aspen student information system project.

Library and Guidance has increased \$97,216 or 2.66%.

- The increase is due to an increase of 1.0 FTE as a result of ISP funding, labour framework provisions and statutory premium adjustments.

Staff development has decreased \$104,223 or 7.22%.

- The decrease is due to the reduction of PPF funded expenditures.

Department heads has not changed.

Principals and Vice Principals has increased \$246,815 or 2.30%.

- The increase is due an increase of .6 FTE VP non-teaching time, labour framework provisions, replacement provisions and statutory, WSIB and ELHT premium adjustments.

School office has increased \$121,875 or 1.95%.

- The increase is due to labour framework provisions, replacement provisions and statutory, WSIB and ELHT premium adjustments.

Co-ordinators and consultants has decreased \$376,251 or 10.79%.

- The decrease is due to a 4.0 FTE reduction as a result of PPF funding offset by labour framework provisions and statutory, WSIB and ELHT premium adjustments.

Continuing education has decreased by \$112,330 or 5.87%.

- The decrease is due to summer program changes offset by labour framework provisions and WSIB and ELHT premium adjustments.

Trustees has increased \$12,070 or 8.39%.

- The increase is due to the addition of an Indigenous student trustee and statutory premium adjustments.

Directors and supervisory officers has decreased \$2,143 or .24%.

Board administration has increased \$94,866 or 1.49%.

- The increase is due to a 1.0 FTE increase as a result of SSF funding, labour framework provisions and statutory, WSIB and ELHT premium adjustments.

Transportation has increased \$578,203 or 3.35%.

- The increase is due to increases in bus operator contract rates, labour framework provisions and legal costs.

School operations and maintenance has increased \$830,619 or 3.13%

- The increase is due to a 9.0 FTE increase as a result of SSF funding, labour framework provisions, statutory, WSIB and ELHT premium adjustments and projected increases in natural gas commodity prices and electricity costs.

Other Non-Operating has decreased \$190,904 or 13.92%

- The decrease is due a 1.8 FTE reduction in seconded positions offset by labour framework provisions and statutory and ELHT premium adjustments.

The 2020-2021 Preliminary Operating Budget Expenditures are \$254,097,034 which is an increase of \$5,166,211 or 2.08%.

The 2020-2021 Preliminary Operating expenditures of \$254,097,034 plus committed capital amortization attributable to projects not requiring ministry approval are balanced to the 2020-2021 Preliminary Operating revenues of \$254,124,312.

The Ministry requires school boards to submit budgets prepared on a full PSAB basis. The presentation of expenses on a full PSAB basis, including School Generated Funds, Charitable Trust donations and capital revenues and expenditures will be available later.

**Recommendation(s):**

That this report be received for information purposes.

**Report By:** Myra Baumann, Manager of Financial Services  
**Reviewed and Approved By:** Craig Young, Superintendent of Business Services  
Debra Rantz, Director of Education

**Attachment(s):** Preliminary Operating Budget – Expenditures  
Appendix A – Indigenous Education  
Appendix B – Equity & Inclusion  
Appendix C – Special Education



**Limestone District School Board  
2020 - 2021  
Preliminary Operating Budget - Expenditures**

| Expenditure Categories                     | 2019-2020<br>Estimates | 2019-2020<br>Revised<br>Estimates | 2020-2021<br>Estimates |
|--|------------------------|-----------------------------------|------------------------|
| <b>Instruction</b>                         |                        |                                   |                        |
| 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              |
| <b>Instruction Total</b>                   | <b>192,646,809</b>     | <b>196,298,559</b>                | <b>200,142,059</b>     |
| <b>Administration and Governance</b>       |                        |                                   |                        |
| 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              |
| <b>Administration and Governance Total</b> | <b>7,391,426</b>       | <b>7,434,834</b>                  | <b>7,539,627</b>       |
| <b>Transportation</b>                      |                        |                                   |                        |
| Transportation                             | 17,286,149             | 17,281,357                        | 17,859,560             |
| <b>Transportation Total</b>                | <b>17,286,149</b>      | <b>17,281,357</b>                 | <b>17,859,560</b>      |
| <b>Pupil Accommodation</b>                 |                        |                                   |                        |
| School Operations and Maintenance          | 25,901,696             | 26,544,882                        | 27,375,501             |
| <b>Pupil Accommodation Total</b>           | <b>25,901,696</b>      | <b>26,544,882</b>                 | <b>27,375,501</b>      |
| <b>Other</b>                               |                        |                                   |                        |
| Other Non-Operating Expenses               | 1,501,294              | 1,371,191                         | 1,180,287              |
| <b>Other Total</b>                         | <b>1,501,294</b>       | <b>1,371,191</b>                  | <b>1,180,287</b>       |
| <b>Operating Expenditures Total</b>        | <b>\$ 244,727,374</b>  | <b>\$ 248,930,823</b>             | <b>\$ 254,097,034</b>  |

**Limestone District School Board  
2020 - 2021  
Indigenous Education  
Appendix A**

| Description  | 2020-2021<br>Estimates |
|--|------------------------|
| <b>Revenue</b>   |                        |
| Per Pupil Amount   | \$ (658,515)           |
| <b>Expenses</b>  |                        |
| Student Support Counsellor-focused on indigenous students  | 86,274                 |
| River Program Teacher-indigenous secondary school program  | 89,984                 |
| Teacher-indigenous student success and re-engagement   | 119,726                |
| EA's-supporting indigenous education in some schools   | 140,234                |
| Tutors-focused on indigenous students  | 36,000                 |
| Professional Learning  | 50,000                 |
| Resources, knowledge keepers, activities to support indigenous students  | 49,136                 |
| Board Action Plan  | <u>87,161</u>          |
| <b>Total Expenses</b>  | <u>\$ 658,515</u>      |
| <b>Revenue</b>   |                        |
| Indigenous Studies   | \$ (1,801,035)         |
| <b>Expenses</b>  |                        |
| Classroom Teachers-FNMI studies course at secondary  | 1,274,255              |
| Teacher-indigenous student success and re-engagement   | 110,357                |
| Professional Learning-teachers, support for FNMI studies courses, knowledge keepers,<br>resources to support courses | 200,000                |
| Special Education EA Support   | <u>216,423</u>         |
| <b>Total Expenses</b>  | <u>\$ 1,801,035</u>    |

**Limestone District School Board  
2020 - 2021  
Equity and Inclusion  
Appendix B**

| Description   | 2020-2021<br>Estimates   |
|---|--------------------------|
| <b>Expenses</b>   |                          |
| Consultants   | \$ 173,747               |
| Ontario Arts Council-equity based arts projects anti racism focused | 30,000                   |
| School Climate Equity Focused                                       | 27,000                   |
| Resources and professional development                              | <u>45,000</u>            |
| <b>Total Expenses</b>   | <u><u>\$ 275,747</u></u> |

**Limestone District School Board  
2020 - 2021  
Special Education  
Appendix C**

| Description  | 2020-2021<br>Estimates |
|--|------------------------|
| <b>Revenue</b>   |                        |
| Special Education  | \$ (29,741,178)        |
| Special Education Equipment                                  | (923,678)              |
| ABA Training   | <u>(58,018)</u>        |
| <b>Total Revenue</b>   | <u>\$ (30,722,874)</u> |
| <b>Expenses</b>  |                        |
| Special Education  | \$ 32,709,471          |
| Special Education Equipment                                  | 923,678                |
| ABA Training   | <u>58,018</u>          |
| <b>Total Expenses</b>  | <u>\$ 33,691,167</u>   |
| <b>Expenses Exceeding Revenue</b>                            | \$ 2,968,293           |
| Pupil Foundation Funded Expenses                             | 1,053,449              |
| School Foundation Funded Expenses                            | 148,721                |
| Remote & Rural Funded Expenses                               | 552,660                |
| Learning Opportunities Grant Funded Expenses                 | 966,815                |
| Mental Health and Well-Being Funded Expenses                 | 290,252                |
| CUPE Investment in System Priorities Funded Expenses         | 758,838                |
| Support for Students Fund Funded Expenses                    | <u>86,274</u>          |
| <b>Total Expenses Exceeding Special Education Allocation</b> | <u>\$ 6,825,302</u>    |



## Committee of the Whole Board (Budget) Meeting

### ADMINISTRATIVE REPORT

## 2020-2021 PRELIMINARY CAPITAL BUDGET – REVENUES & EXPENDITURES

JULY 13, 2020

### Purpose:

To provide Trustees with an analysis of the 2020-2021 Preliminary Capital Budget – Revenues & Expenditures.

### Background:

The 2020-2021 Preliminary Capital Budget – Revenues & Expenditures is being presented on a modified cash basis.

### Observation/Analysis:

In the analysis below, the 2020-2021 Preliminary Capital Budget – Capital Revenues of \$24,506,489 are balanced to the Capital Expenditures of \$24,506,489.

#### Ministry Programs – School Renewal

- For 2020-2021, the School Renewal allocation is \$4,213,907, an increase of \$85,815 as compared to the 2019-2020 Revised Estimates amount of \$4,128,092.

#### Ministry Programs – School Condition Improvement

- For 2020-2021, the School Condition Improvement allocation is \$16,884,112, an increase of \$2,112,187 over the 2019-2020 Revised Estimates amount of \$14,771,925.

#### School Generated Funds - Playground Structures

- Similar to previous years an estimate of school fundraising efforts to support playground play structure projects has been included.

## Ministry Financing – Interest on Short-Term and Long-Term Debt.

- Debt charges permanently financed of \$457,419 represents the 55 School Board Trust debt (pre amalgamation liabilities not permanently financed until 2033).
- Capital debt support interest of \$2,810,220 includes nine OFA long-term financings, all for 25 years.
- Short-term interest supported by the Ministry is estimated to be \$115,.831 for 2020-2021.

The Ministry requires school boards to submit budgets prepared on a full Public Sector Accounting Board (PSAB) basis, including School Generated Funds, Charitable Trust donations and capital expenditures.

### Recommendation(s):

That this report be received for information.

**Report By:** Myra Baumann, Manager of Financial Services  
**Reviewed and Approved By:** Craig Young, Superintendent of Business Services  
Debra Rantz, Director of Education

**Attachment(s):** Preliminary Capital Budget – Revenues & Expenditures

**Limestone District School Board  
2020-2021  
Preliminary Capital Budget - Revenue**

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

**Limestone District School Board  
2020 - 2021  
Preliminary Capital Budget - Expenditures**

| Expenditure Categories                                      | 2020-2021<br>Estimates  |
|---|-------------------------|
| <b>Ministry Programs</b>                                    |                         |
| <b>School Renewal</b>                                       |                         |
| 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                 |
| <b>School Renewal Total</b>                                 | <b>4,213,907</b>        |
| <b>School Condition Improvement</b>                         |                         |
| 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               |
| <b>School Condition Improvement Total</b>                   | <b>16,884,112</b>       |
| <b>Ministry Programs Total</b>                              | <b>21,098,019</b>       |
| <b>School Generated Funds - Playground Structures</b>       | <b>25,000</b>           |
| <b>Ministry Financing</b>                                   |                         |
| Interest on Long Term Debt                                  | 3,267,639               |
| Short Term Interest   | 115,831                 |
| <b>Ministry Financing Total</b>                             | <b>3,383,470</b>        |
| <b>Capital Expenditures Total</b>                           | <b>\$    24,506,489</b> |





## Committee of the Whole Board (Budget) Meeting

### ADMINISTRATIVE REPORT

### 2020-2021 BUDGET AND RECOMMENDATION FOR APPROVAL

JULY 13, 2020

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#### Purpose:

To provide Trustees with the 2020-2021 Budget prepared on a Public Sector Accounting Board (PSAB) basis together with a Compliance Report.

#### Background:

The 2020-2021 Preliminary Operating Budget Revenue totalling \$254,124,312 and the 2020-2021 Preliminary Operating Budget Expenditures totalling \$254,097,034 were presented at the July 13, 2020 Committee of the Whole (Budget) meeting.

The 2020-2021 Preliminary Capital Budget Revenues and Expenditures, each totalling \$24,506,489 was presented at the July 13, 2020 Committee of the Whole (Budget) meeting.

#### Observation/Analysis:

##### Consolidated PSAB Budget

School boards are required to report budgets in accordance with PSAB standards.

The consolidated budget is prepared in accordance with PSAB and combines the operating and capital budgets and identifies the treatment/recognition of capital transactions, as well as school-generated funds, amortization of tangible capital assets and employee future benefits and accrued interest on long-term debt.

The presentation of the 2020-2021 Consolidated PSAB Budget document has been designed in a worksheet-type format to highlight the following adjustments when determining the in-year surplus (deficit) position.

- \$443,112 has been transferred from operating revenue to deferred capital contributions related to tangible capital assets for minor capital additions related to furniture and equipment, vehicles, computer hardware and software tangible capital assets. A similar adjustment has occurred under the expenses.

- \$21,238,850 has been transferred from capital revenue to deferred capital contributions related to major capital additions. A similar adjustment has occurred under the expenses.
- Amortization expense has been added for \$15,496,933 with an offsetting amortization of deferred revenue of \$15,390,121. The difference of \$106,812 represents funding of \$79,534 coming from committed capital surplus and \$27,278 offset against operating budget revenue.
- \$5,800,000 has been added to both revenue and expense for school-generated funds.
- \$159,000 has been added to both revenue and expense for Charitable Fund.
- Amortization of employee future benefits of \$1,121,983 and accrued interest of \$43,127 have been excluded.
- \$1,121,983 of the amortization of employee future benefits is funded from retirement benefits accumulated surplus.
- The 2020-2021 Budget contains total revenues of \$278,297,960 and total expenses of \$278,334,367 prepared in accordance with PSAB standards.

### Compliance Report

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 has a calculation to measure if boards are compliant with the balanced budget requirement. This calculation excludes school-generated funds, amortization of employee future benefits and accrued interest on long-term capital debt.

This calculation presented in the Compliance Report demonstrates that total revenues and total expenses are equal. As a result, the 2020-2021 Budget is compliant with the Ministry balanced-budget requirement.

### Recommendation(s):

The 2020-2021 Budget supports the strategic direction of the Board as outlined in the new Board Strategic Plan, is balanced and is compliant with the Ministry of Education requirements, therefore it is recommended:

That the Board approve the 2020-2021 Budget prepared on a PSAB basis with total revenues of \$278,297,960 and total expenditures of \$278,334,367.

**Report By:** Myra Baumann, Manager of Financial Services  
**Reviewed and Approved By:** Craig Young, Superintendent of Business Services  
 Debra Rantz, Director of Education

**Attachment(s):** 2020-21 Consolidated PSAB Budget & Compliance Report

**Limestone District School Board  
2020-2021 Consolidated PSAB Budget**

|   |                    |
|---|--------------------|
| <b>Revenue</b>  |                    |
| 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            |
| <b>Total Revenue - Consolidated PSAB Budget</b>                                   | <b>278,297,960</b> |
| <b>Expenses</b>   |                    |
| 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           |
| <b>Total Expenses - Consolidated PSAB Budget</b>                                  | <b>278,334,367</b> |
| <b>Consolidated PSAB Budget Surplus (Deficit)</b>                                 | <b>\$ - 36,407</b> |

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  
Compliance Report**

**Revenue**

|  |                    |
|--|--------------------|
| Total Revenue - Consolidated PSAB Budget     | \$ 278,297,960     |
| Excluded Items                               |                    |
| School Generated Funds                       | - 5,800,000        |
| <b>Total Revenue For Compliance Purposes</b> | <b>272,497,960</b> |

**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           |
| <b>Total Expenses For Compliance Purposes</b>  | <b>272,497,960</b> |

|  |             |
|--|-------------|
| <b>Surplus (Deficit) for Compliance Purposes</b> | <b>\$ -</b> |
|--|-------------|

|                                    |                  |
|------------------------------------|------------------|
| <b>Balanced Budget Requirement</b> | <b>Compliant</b> |
|------------------------------------|------------------|

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.



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.

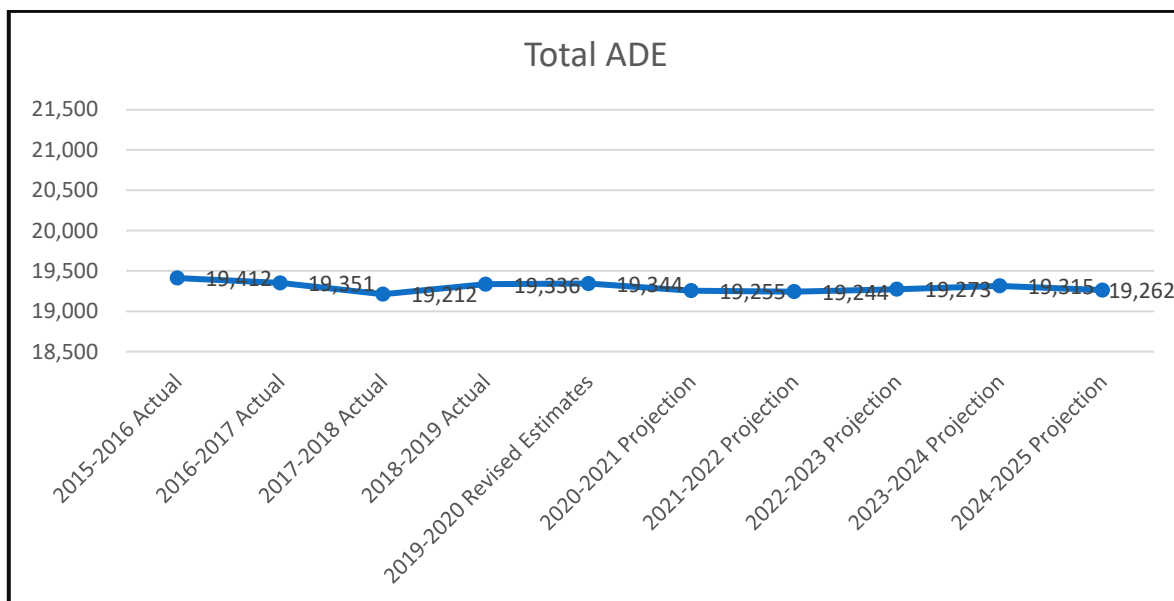
# Values

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               |              |               |
| <b>Total Elementary</b>            | <b>13,387</b>       | <b>5</b>     | <b>13,392</b> |
| Secondary                          |                     |              |               |
| Grade 9 - 12 (regular day school)  | 5,769               |              |               |
| Grade 9 - 12 (high credit)         | 45                  |              |               |
| <b>Total Secondary</b>             | <b>5,814</b>        | <b>49</b>    | <b>5,863</b>  |
| <b>Total</b>                       | <b>19,201</b>       | <b>54</b>    | <b>19,255</b> |

(excludes pupils 21 years and older)

# LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021

## Operating Budget Revenues

| Revenue Categories  | 2019-2020<br>Estimates | 2019-2020<br>Revised<br>Estimates | 2020-2021<br>Estimates |
|---|------------------------|-----------------------------------|------------------------|
| <b>Grants for Student Need (GSN) Operating Allocation</b>       |                        |                                   |                        |
| 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                |
| <b>Grants for Student Need (GSN) Operating Allocation Total</b> | <b>237,913,450</b>     | <b>239,209,925</b>                | <b>247,293,995</b>     |
| <b>Other Government Grants</b>                                  |                        |                                   |                        |
| 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                 |
| <b>Other Government Grants Total</b>                            | <b>739,980</b>         | <b>2,925,620</b>                  | <b>1,594,324</b>       |
| <b>Tuition Fees</b>   |                        |                                   |                        |
| 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                |
| <b>Tuition Fees Total</b>                                       | <b>2,075,213</b>       | <b>1,983,593</b>                  | <b>1,335,069</b>       |
| <b>Other Revenues</b>   |                        |                                   |                        |
| 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              |
| <b>Other Revenues Total</b>                                     | <b>3,998,731</b>       | <b>4,811,685</b>                  | <b>3,900,924</b>       |
| <b>Operating Revenue Total</b>                                  | <b>\$ 244,727,374</b>  | <b>\$ 248,930,823</b>             | <b>\$ 254,124,312</b>  |



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

| Expenditure Categories                     | 2019-2020<br>Estimates | 2019-2020<br>Revised<br>Estimates | 2020-2021<br>Estimates |
|--|------------------------|-----------------------------------|------------------------|
| <b>Instruction</b>                         |                        |                                   |                        |
| 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              |
| <b>Instruction Total</b>                   | <b>192,646,809</b>     | <b>196,298,559</b>                | <b>200,142,059</b>     |
| <b>Administration and Governance</b>       |                        |                                   |                        |
| 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              |
| <b>Administration and Governance Total</b> | <b>7,391,426</b>       | <b>7,434,834</b>                  | <b>7,539,627</b>       |
| <b>Transportation</b>                      |                        |                                   |                        |
| Transportation                             | 17,286,149             | 17,281,357                        | 17,859,560             |
| <b>Transportation Total</b>                | <b>17,286,149</b>      | <b>17,281,357</b>                 | <b>17,859,560</b>      |
| <b>Pupil Accommodation</b>                 |                        |                                   |                        |
| School Operations and Maintenance          | 25,901,696             | 26,544,882                        | 27,375,501             |
| <b>Pupil Accommodation Total</b>           | <b>25,901,696</b>      | <b>26,544,882</b>                 | <b>27,375,501</b>      |
| <b>Other</b>                               |                        |                                   |                        |
| Other Non-Operating Expenses               | 1,501,294              | 1,371,191                         | 1,180,287              |
| <b>Other Total</b>                         | <b>1,501,294</b>       | <b>1,371,191</b>                  | <b>1,180,287</b>       |
| <b>Operating Expenditures Total</b>        | <b>\$ 244,727,374</b>  | <b>\$ 248,930,823</b>             | <b>\$ 254,097,034</b>  |

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021

Capital Budget Revenues

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

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021

Capital Budget Expenditures

| Expenditure Categories                                |                        | 2020-2021<br>Estimates |
|---|------------------------|------------------------|
| <b>Ministry Programs</b>                              |                        |                        |
| <b>School Renewal</b>                                 |                        |                        |
| 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                |
| <b>School Renewal Total</b>                           |                        | <b>4,213,907</b>       |
| <b>School Condition Improvement</b>                   |                        |                        |
| 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              |
| <b>School Condition Improvement Total</b>             |                        | <b>16,884,112</b>      |
| <b>Ministry Programs Total</b>                        |                        | <b>21,098,019</b>      |
| <b>School Generated Funds - Playground Structures</b> |                        | <b>25,000</b>          |
| <b>Ministry Financing</b>                             |                        |                        |
| Interest on Long Term Debt                            |                        | 3,267,639              |
| Short Term Interest                                   |                        | 115,831                |
| <b>Ministry Financing Total</b>                       |                        | <b>3,383,470</b>       |
| <b>Capital Expenditures Total</b>                     |                        | <b>\$ 24,506,489</b>   |

# LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021

## Consolidated PSAB Budget

### Limestone District School Board 2020-2021 Consolidated PSAB Budget

|   |                    |
|---|--------------------|
| <b>Revenue</b>  |                    |
| 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          |
| Chartable Trust Revenues  | 159,000            |
| <b>Total Revenue - Consolidated PSAB Budget</b>                                   | <b>278,297,960</b> |
| <b>Expenses</b>   |                    |
| 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          |
| Chartable Trust Revenues  | 159,000            |
| Retirement Benefits   | 1,121,983          |
| Amortization of Employee Future Benefits  | - 1,121,983        |
| Debt Support Payments - Accrued Interest  | - 43,127           |
| <b>Total Expenses - Consolidated PSAB Budget</b>                                  | <b>278,334,367</b> |
| <b>Consolidated PSAB Budget Surplus (Deficit)</b>                                 | <b>\$ - 36,407</b> |

**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    |

|  |                    |
|--|--------------------|
| <b>Total Revenue For Compliance Purposes</b> | <b>272,497,960</b> |
|--|--------------------|

#### 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    |

|   |                    |
|---|--------------------|
| <b>Total Expenses For Compliance Purposes</b> | <b>272,497,960</b> |
|---|--------------------|

|  |             |
|--|-------------|
| <b>Surplus (Deficit) for Compliance Purposes</b> | <b>\$ -</b> |
|--|-------------|

|                                    |                  |
|------------------------------------|------------------|
| <b>Balanced Budget Requirement</b> | <b>Compliant</b> |
|------------------------------------|------------------|

#### 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.