

Limestone District School Board

Agenda - Revised

Committee of the Whole Board (Budget) Meeting

Monday, June 1, 2015

Limestone Education Centre

220 Portsmouth Avenue, Kingston

6:00 p.m.

Approval of the Agenda

Declaration of Conflict of Interest

Information Items

1. 2015-2016 Preliminary Operating Budget Expenditures
(To be distributed.)
2. 2015-2016 Preliminary Capital Budget
(To be distributed.)

Other Business

Private Session

Next Meeting Dates

Monday, June 8, 2015 6:00 p.m. (Tentative)

Monday, June 15, 2015 6:00 p.m. Agenda

- Presentation of 2015-2016 PSAB Consolidated Budget
- 2015-2016 Budget Recommendation to the Board

Adjournment

Limestone District School Board
Administrative Report



Report To: Board of Trustees
From: Myra Baumann
Manager of Financial Services
Subject: **2015-2016 Preliminary Operating Budget - Expenditures**
Date: June 01, 2015

Objectives:

To provide Trustees with an analysis of the 2015-2016 Preliminary Operating Budget - Expenditures.

Overview

Despite the challenges of declining enrolment and reduced provincial funding the 2015-2016 Preliminary Operating Budget Expenditures is balanced to Operating Revenues and aligns resources to support the strategic direction of the Board as outlined in the "Success for All" plan.

The budget includes:

- Over \$400,000 in classroom technology and training to support student achievement.
- Maintaining professional learning for educators to support growth and capacity building in areas such as; Mathematics, Literacy, French, Early Years, Inquiry-based Learning, Aboriginal Education and Special Education.
- Expanding the partnership with the City of Kingston for the Bus Pass program for all secondary students, including grade 12 students.

Observations/Analysis:

The 2015-2016 Preliminary Operating Budget Expenditures of \$231,364,500 is provided in the attached appendix and is equal to the 2015-2016 Preliminary Operating Budget Revenues of \$231,364,500.

The 2015-2016 Preliminary Operating Budget Expenditures are not presented on a full PSAB basis. The presentation of expenses on a full PSAB basis, including School Generated Funds, Charitable Trust donations and capital expenditures will be available at the next Committee of the Whole (Budget).

In the analysis below, the 2015-2016 Preliminary Operating Budget Expenditures are compared to the 2014-2015 revised operating expenditures.

Compensation has decreased \$2,544,484 or 1.31%.

- Current labour framework provides for a 0% salary increase, 97th day provision for grid movement, no unpaid days, funding for sick days at 11 days, minimum benefit period for maternity leave for eligible employees at 8 weeks and eligibility for sick leave and short-term leave and disability plan benefits.

- Benefit funding benchmarks have been reduced by .167% as part of the phasing out of retirement gratuities.
- Should the labour framework differ from the current proposal, grants and expenditures will be adjusted accordingly.
- Some cost reductions have been incorporated in light of declining enrolment.
- There are no material differences in expense from last year for WSIB, retirement gratuities and retirement health, dental and life insurance plans.

Elementary classroom teachers has increased \$48,884 or .07%.

- The increase is due to labour framework provisions offset by declining enrolment adjustments.

Secondary classroom teachers has decreased \$658,089 or 1.41%.

- The decrease is due to declining enrolment adjustments offset by labour framework provisions.

Supply teachers has increased \$9,065 or .17%.

- Supply teachers expenditures are based on absence trends and usage patterns.

Education assistants and early childhood educators have decreased by \$720,822 or 3.80%.

- Resource center EAs have been reduced by 15 (FTE).

Professional, paraprofessional and technicians has decreased \$187,791 or 2.55%.

- The decrease is due the reduction of 2 (FTE) ITS Technicians and a .33 (FTE) Childcare Program Manager.

Library and Guidance has increased \$25,430 or .76%.

- The increase is due to the labour framework provisions.

Staff development decreased \$702,081 or 50.24%.

- The net decrease is due to EPO funding changes.

Elementary and secondary Principals/VPs increased \$31,124 or .28%.

- The increase is mainly due to grid movement and supply coverage.

School secretarial and clerical decreased by \$163,061 or 3.06%.

- The decrease is due to declining enrolment and 3 (FTE) fewer secretarial and clerical staff required.

Co-ordinators and consultants increased by \$126,047 or 5.85%.

- The increase is due to a coding change of staff functions from teaching to consultants.

Continuing Education increased \$99,117 or 8.09%.

- The increase is due to an increase in instructors.

Governance and administration decreased \$142,768 or 2.69%.

- The decrease is due to reduction of 1 (FTE) Admin Assistant position and 1 (FTE) Print Shop position.

Facilities services decreased \$309,539 or 2.13%

- The decrease is due to a reduction of 1 (FTE) courier position and up to 6(FTE) caretaking staff positions required.

Supplies and Services has decreased \$123,802 or .32%.

Schools have decreased \$449,691 or 4.56%.

- The decrease is due to EPO funding changes, reduction in Queen's Resource Centre costs and reductions to school budgets offset by an increase in classroom computer technology.

Governance and administration has decreased \$37,184 or 1.73%.

- The decrease is due a reduction in legal fees offset by an increase for Trustee association fees.

Transportation has increased \$223,073 or 1.50%.

- Transportation costs are projected to increase to the level of the GSN transportation cost update adjustment allocation. In addition, the City of Kingston bus pass program costs are expected to increase by an additional \$10,000.

School operations and maintenance has decreased \$35,000 or .53%.

- The decrease is due to the reduction in lease costs.

Utilities has increased \$175,000 or 3.07%.

- The increase is to cover projected increases in natural gas commodity prices and electricity costs offset by reduced utility consumption due to sale of surplus facilities.

The 2015-2016 Preliminary Operating Budget Expenditures are \$231,364,500, which is a decrease of \$2,668,286 or 1.14%.

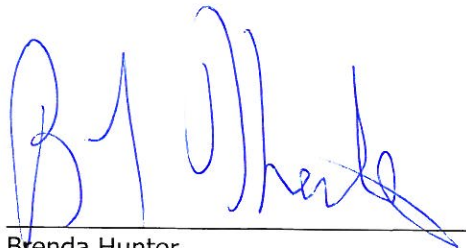
The Ministry requires school boards to submit budgets prepared on a full PSAB basis. The presentation of expenses on a full PSAB basis, including School Generated Funds, Charitable Trust donations and capital expenditures will be available at the next Committee of the Whole (Budget) meeting scheduled for June 15, 2015.

Recommendations:

That this report be received for information.



Paul Babin
Superintendent of Business Services



Brenda Hunter
Director of Education

Limestone District School Board
2015 - 2016
Preliminary Operating Budget - Expenditures

| Expenditure Categories | 2014-2015 Estimates | 2014-2015 Revised Estimates | 2015-2016 Estimates |
|---------------------------------|------------------------|-----------------------------------|------------------------|
| Compensation | | | |
| Instruction | | | |
| Elementary Classroom Teachers | \$ 72,873,619 | \$ 72,512,765 | \$ 72,561,649 |
| Secondary Classroom Teachers | 45,560,259 | 46,541,241 | 45,883,152 |
| Supply Teachers | 5,087,107 | 5,253,404 | 5,262,469 |
| Educational Assistants/ECE's | 18,694,122 | 18,951,695 | 18,230,873 |
| Professionals/Paraprofessionals | 7,340,038 | 7,359,616 | 7,171,825 |
| Library and Guidance | 3,346,321 | 3,333,578 | 3,359,008 |
| Staff Development | 874,400 | 1,397,470 | 695,389 |
| Elementary Principals/VPs | 7,312,601 | 7,332,750 | 7,419,664 |
| Secondary Principals/VPs | 3,673,125 | 3,685,691 | 3,629,901 |
| School Office | 5,341,714 | 5,335,425 | 5,172,364 |
| Coordinators and Consultants | 2,107,473 | 2,156,397 | 2,282,444 |
| Continuing Education | 1,206,735 | 1,224,654 | 1,323,771 |
| Instruction Total | 173,417,514 | 175,084,686 | 172,992,509 |
| Support | | | |
| Governance and Administration | 5,300,685 | 5,297,724 | 5,154,956 |
| Facilities Services | 14,469,258 | 14,501,586 | 14,192,047 |
| Support Total | 19,769,943 | 19,799,310 | 19,347,003 |
| Compensation Total | 193,187,457 | 194,883,996 | 192,339,512 |

Limestone District School Board
2015 - 2016
Preliminary Operating Budget - Expenditures

| Expenditure Categories | 2014-2015 | | 2015-2016 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|
| | Estimates | Revised Estimates | Estimates |
| Supplies and Services | | | |
| Schools | 9,780,728 | 9,861,613 | 9,411,922 |
| Governance and Administration | 2,073,745 | 2,148,745 | 2,111,561 |
| Transportation | 14,775,464 | 14,836,432 | 15,059,505 |
| School Operations and Maintenance | 6,599,000 | 6,599,000 | 6,564,000 |
| School Utilities | 5,703,000 | 5,703,000 | 5,878,000 |
| Supplies and Services Total | 38,931,937 | 39,148,790 | 39,024,988 |
| Operating Expenditures Total | \$ 232,119,394 | \$ 234,032,786 | \$ 231,364,500 |

Limestone District School Board
Administrative Report



Report To: Board of Trustees
From: Myra Baumann
Manager of Financial Services
Subject: **2015-2016 Preliminary Capital Budget – Revenues & Expenditures**
Date: June 01, 2015

Objectives:

To provide Trustees with an analysis of the 2015-2016 Preliminary Capital Budget – Revenues & Expenditures.

History/Background:

The 2015-2016 Preliminary Capital Budget – Revenues & Expenditures is being presented on a modified cash basis.

Observations/Analysis:

In the analysis below, the 2015-2016 Preliminary Capital Budget – Capital Revenues of \$23,972,578 are equal to the Capital Expenditures of \$23,972,578.

Ministry Programs – School Renewal

- For 2015-2016 the School Renewal allocation is \$3,929,899 and is comparable to the 2014-2015 Revised Estimates amount of \$3,956,837.

Ministry Programs – School Condition Improvement

- For 2015-2016 the School Condition Improvement allocation is \$6,653,122, an increase of \$3,496,653 over the 2014-2015 Revised Estimates amount of \$3,156,469.
- Over the next three years, the government will be making an investment of \$1.25B provincially in School Condition Improvement (SCI) funding. For the 2015-2016 school year the Ministry has announced that \$500M of this amount will be allocated, double the amount that was allocated to boards in 2014-2015.
- A detailed list of the planned SCI projects by school is provided.

Ministry Approved Major Capital Projects – In Progress – New Kingston Elementary School

- The Board was been allocated \$10,465,066 including unique site costs of up to \$678,098 to construct the new elementary school in Kingston to consolidate the First Avenue and Frontenac Public Schools. This new Kindergarten to Grade 8 school will be built on the 16 acre QECVI property.

Ministry Approved Major Capital Projects – In Progress – Central Kingston Secondary School

- The Board was allocated \$35,978,762 to construct a new composite school to consolidate secondary students from Kingston Collegiate & Vocational Institute (KCVI), Queen Elizabeth Collegiate & Vocational Institute (QECVI) and Grades 7 & 8 intermediate French Immersion/Extended French students from Module Vanier. The Board recently announced that this new school will be built on the 16 acre QECVI property.

Ministry Approved Major Capital Projects – In Progress – Retrofitting School Space for Child Care

- Ministry approved funding will be used to support three projects that are in the planning stages at Central, Rideau Heights, and Southview Public Schools.

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.

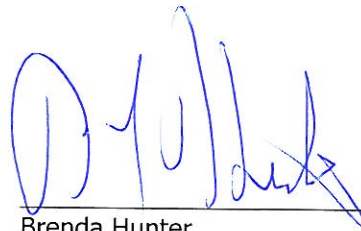
- Debt charges permanently financed of \$457,419 represents the 55 School Board Trust debt (pre amalgamation liabilities not permanently financed until 2033).
- Capital debt support interest of \$3,597,050 includes the 20-year financing with the Royal Bank of Canada for the Frontenac Secondary School and Bayridge Secondary School additions and nine OFA long-term financings, all for 25 years.
- Short-term interest supported by the Ministry is estimated to be \$95,088 for 2015-2016.

Recommendations:

That this report be received for information.



Paul Babin
Superintendent of Business Services



Brenda Hunter
Director of Education

Limestone District School Board
2015 - 2016
Preliminary Capital Budget - Revenue

| Revenue Categories | 2015-2016 Estimates |
|---|------------------------|
| Ministry Funded Projects | |
| Facility Renewal | \$ 3,929,899 |
| School Condition Improvement | 6,653,122 |
| Ministry Funded Projects Total | 10,583,021 |
| Ministry Approved Major Capital Projects - In Progress | |
| Kingston North - Elementary School | 8,000,000 |
| Central Kingston - Secondary School | 1,000,000 |
| Retrofitting School Space for Child Care | 90,000 |
| Ministry Approved Major Capital Projects - In Progress Total | 9,090,000 |
| School Generated Funds - Playground Structures | 150,000 |
| Ministry Financing | |
| Interest on Long Term Debt | 4,054,469 |
| Short Term Interest | 95,088 |
| Ministry Financing Total | 4,149,557 |
| Capital Revenue Total | \$ 23,972,578 |

Limestone District School Board
2015 - 2016
Preliminary Capital Budget - Expenditures

| Expenditure Categories | 2015-2016 Estimates |
|---|------------------------|
| Ministry Programs | |
| School Renewal | |
| Various Schools | \$ 400,000 |
| Various Schools | 500,000 |
| Various Schools | 800,000 |
| Various Schools | 300,000 |
| Various Schools | 400,000 |
| Various Schools | 1,000,000 |
| Various Schools | 529,899 |
| School Renewal Total | 3,929,899 |
| School Condition Improvement | |
| Amherstview PS | Site Drainage |
| Cataraqui Woods PS | Roofing |
| Centennial PS | Roofing |
| Central PS | Roofing |
| Collins Bay PS | Roofing |
| Frontenac SS | Roofing |
| Glenburnie PS | Roofing |
| J.G Simcoe PS | Roofing |
| Tamworth PS | Roofing |
| Bayridge SS | Roofing |
| LCVI | Roofing |
| Napanee District SS | Roofing |
| Various Schools | Windows |
| Various Schools | Repainting |
| Various Schools | Heating Systems |
| Various Schools | Accessibility |
| Various Schools | Small Capital Projects |
| School Condition Improvement Total | 6,653,122 |
| Ministry Programs Total | 10,583,021 |

Limestone District School Board
2015 - 2016
Preliminary Capital Budget - Expenditures

| Expenditure Categories | 2015-2016 Estimates |
|---|------------------------|
| Ministry Approved Major Capital Projects - In Progress | |
| Kingston North - Elementary School | 8,000,000 |
| Central Kingston - Secondary School | 1,000,000 |
| Retrofitting School Space for Child Care | 90,000 |
| Ministry Approved Major Capital Projects - In Progress Total | 9,090,000 |
| School Generated Funds - Playground Structures | 150,000 |
| Ministry Financing | |
| Interest on Long Term Debt | 4,054,469 |
| Short Term Interest | 95,088 |
| Ministry Financing Total | 4,149,557 |
| Capital Expenditures Total | \$ 23,972,578 |