

Limestone District School Board

Agenda

Committee of the Whole Board (Budget) Meeting

Monday, June 13, 2016

**Limestone Education Centre
220 Portsmouth Avenue, Kingston**

5:30 p.m.

Approval of the Agenda

Declaration of Conflict of Interest

Reports Requiring Decision

- 1) 2016-2017 Budget and Recommendation to Board for Approval (Appended)

External Reports and Other Communication

- 2) Ontario New Climate Change Action Plan (Appended)

Other Business

- 3) Support for *Bill C-241, An Act to Amend the Excise Tax Act (School Authorities)* (Appended)

Private Session

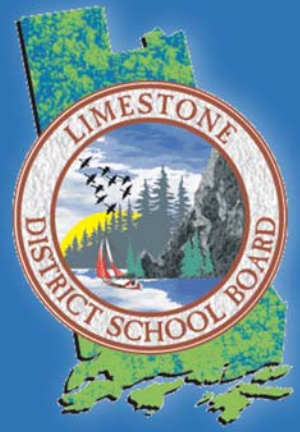
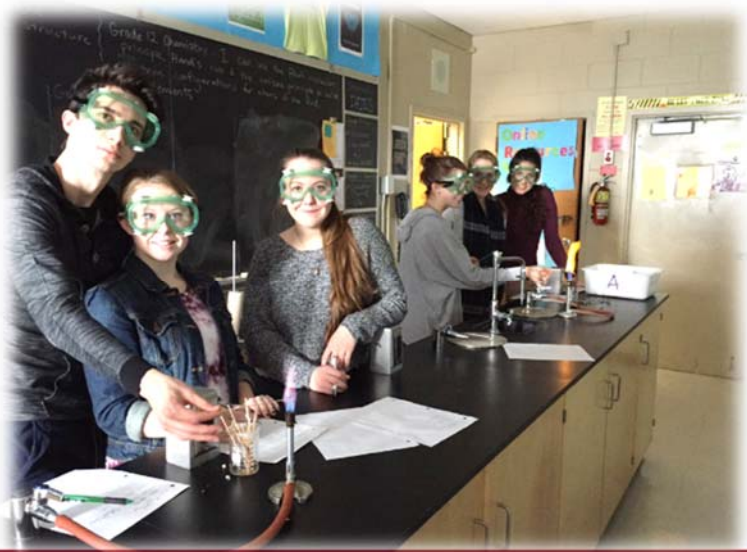
In accordance with the Education Act, Section 207.(2) a meeting of a committee of a board including a committee of the whole board, may be closed to the public when the subject under consideration involves,

- (a) The security of the property of the board;
- (b) The disclosure of intimate, personal or financial information in respect of a meeting of the board or committee, an employee or prospective employee of the board or a pupil or his or her parent or guardian;
- (c) The acquisition or disposal of a school site;
- (d) Decisions in respect of negotiations with employees of the board; or
- (e) Litigation affecting the board.

- 4) Personnel Update

Report to Public Session

Adjournment



Budget 2016-2017



MISSION STATEMENT

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

STATEMENT OF BELIEFS: ACCOUNTABILITY

We believe that...

- Our trustees, our director and our staff are accountable to the community for providing quality education to all students.
- In partnership with parents, students and the community, we have the responsibility to provide a positive, safe and inviting learning environment.
- Our resources should be committed to ensure that our strategic initiatives and expectations are met.

GUIDING PRINCIPLES

Improve Student Achievement
Ensure Equity, Inclusion and Well-Being
Enhance Engagement, Accessibility and Sustainability



LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2016-2017
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As Chairperson of the Budget Committee for the Limestone District School Board, I am presenting the budget for the 2016-2017 school year.

Despite the challenges of declining enrolment and reduced provincial funding, the Board has put together a balanced budget that directs resources in a manner that supports the priorities, values and objectives of this Board, as outlined in our Success for All – Strategic Directions Plan.

The 2016-2017 consolidated budget with total expenses of \$254,702,392 was prepared in keeping with Public Sector Accounting Standards and includes:

- A \$410,000 investment in classroom technology and professional development to support student achievement.
- Over \$730,000 to support student achievement in mathematics as part of Ontario's renewed math strategy. This investment will support professional development, improved planning and effective instructional strategies.
- A partnership commitment with the City of Kingston for the Bus Pass program for all secondary students for another three years, 2016-2017 to 2018-2019 with an investment of \$40,000 per year.

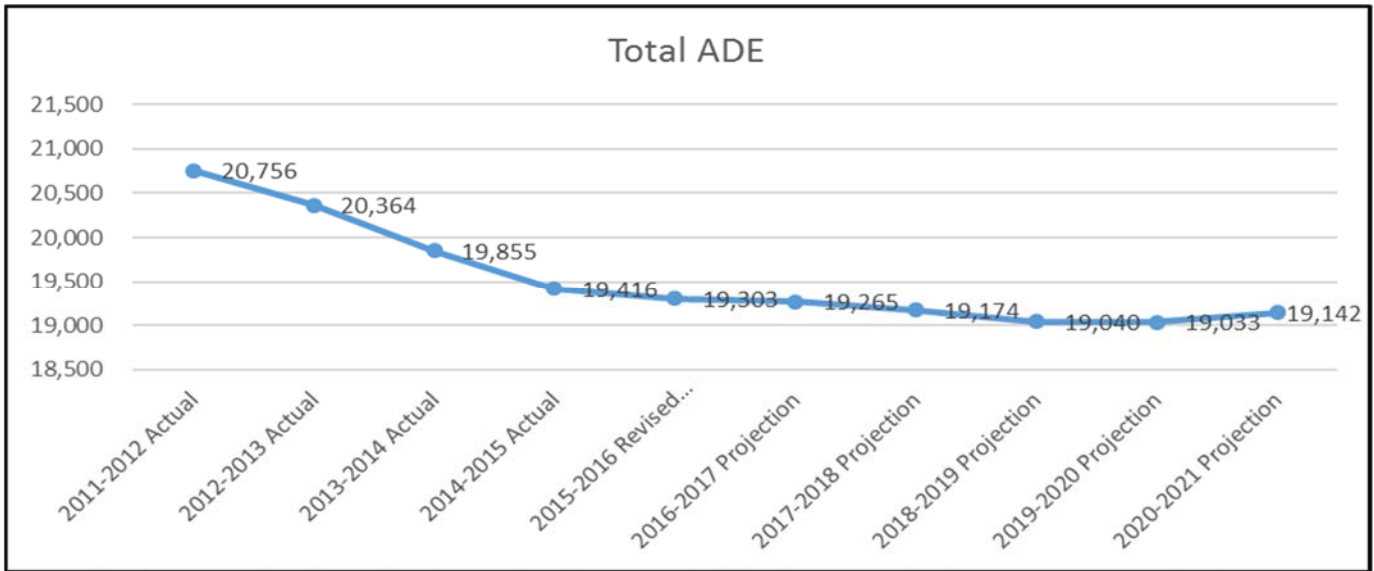
In addition, the Board is moving forward in 2016-2017 with capital projects, including:

- \$36.4 million, to construct the 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. This new school will be built on the 16 acre QECVI property and is expected to be open in the 2018-2019 school year.
- \$7 million for School Condition Improvement capital projects to maintain safe learning environments.

We are very grateful to Trustees and staff who managed to work within a very challenging provincial funding framework to prepare a balanced budget, while maintaining services and supports for student achievement and well being.

Trustee Paula Murray
Budget Committee Chair
June 15, 2016

**LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2016-2017
ENROLMENT TRENDS**



The ten-year enrolment trend for the period 2011-2012 to 2020-2021 is projecting a decline of 1,614 pupils (20,756 – 19,142) or about 7.8% as measured on an Average Daily Enrolment (ADE) basis.

The projected enrolment (ADE) of 19,265 for 2016-2017 includes the following:

	Pupils of the Board	Other Pupils	Total
Junior Kindergarten & Kindergarten	2,535.0		
Grades 1 to 3	3,937.0		
Grades 4 to 8	6,543.0		
Total Elementary	13,015.0	3.0	13,018.0
Secondary			
Grade 9 - 12 (regular day school)	6,038.0		
Grade 9 - 12 (high credit)	85.0		
Total Secondary	6,123.0	124.0	6,247.0
Total	19,138.0	127.0	19,265.0

(excludes pupils 21 years and older)

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2016-2017
OPERATING BUDGET REVENUES

Revenue Categories	2015-2016 Estimates	2015-2016 Revised Estimates	2016-2017 Estimates
Grants for Student Need (GSN) Operating Allocation			
Pupil Foundation	\$ 102,515,400	\$ 102,419,098	\$ 102,785,830
School Foundation	15,514,372	15,511,059	15,626,844
Special Education	30,119,431	30,109,464	29,046,289
Language	3,442,095	3,486,378	3,437,489
Supported School	1,842,995	1,862,103	1,834,773
Remote and Rural	918,454	917,331	562,571
Rural and Small Community	99,187	99,066	49,197
Learning Opportunities:	4,191,429	4,191,529	4,470,271
Continuing Education and Other Program	2,581,830	2,172,533	2,185,779
Teacher Qualification and Experience	17,817,204	18,231,411	19,628,584
New Teacher Induction Program	107,369	110,050	83,388
ECE Qualification and Experience	1,203,249	1,294,003	1,353,956
Transportation	14,795,989	14,775,665	15,037,354
Administration and Governance	5,732,452	5,727,677	6,095,933
School Operations	21,157,340	21,024,432	21,461,078
Community Use of Schools	289,787	289,787	292,916
Declining Enrolment Adjustment	591,448	770,319	406,010
First Nations, Metis and Inuit Education Supplement	669,070	763,868	856,495
Safe Schools	371,152	370,317	368,639
Grants for Student Need (GSN) Operating Allocation Total	223,960,253	224,126,090	225,583,396
Other Government Grants			
Literacy and Basic Skills - Training, C&U	280,663	280,663	280,663
Ont Youth Apprenticeship - Training, C&U	117,908	117,908	126,900
Adult ESL - Citizenship & Immigration	173,036	200,160	165,032
MOE-EPO and Other Supplemental Grants-Original Announcement	3,109,036	3,109,036	2,641,402
MOE-EPO and Other Supplemental Grants-Announcement Throughout Year	-	1,042,608	-
Other Government Grants Total	3,680,643	4,750,375	3,213,997
Tuition Fees			
International Students	1,497,329	1,363,843	1,365,067
First Nations Students	197,414	198,529	129,799
Community Education & Outreach Fees	372,500	372,500	388,370
Tuition Fees Total	2,067,243	1,934,872	1,883,236
Other Revenues			
Term Lease Rentals to Agencies	172,409	172,409	190,056
Community Use	152,352	152,352	238,759
Cafeteria and Beverage	54,100	54,100	111,102
Interest	400,000	400,000	250,000
Administrative Cost Recoveries	46,900	93,266	115,000
Instructional Cost Recoveries	178,000	178,000	1,123,778
International Students Other Fees	500,600	470,857	1,150,140
Continuing Education Contracts	152,000	152,000	100,129
From School Budget Balances, Retirement Benefits Technology Infrastructure		849,247	205,011
MOE Labour Agreements assumptions		1,644,917	
Other Revenues Total	1,656,361	4,167,148	3,483,975
Operating Revenue Total	\$ 231,364,500	\$ 234,978,485	\$ 234,164,604

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2016-2017
OPERATING BUDGET EXPENDITURES

Expenditure Categories	2015-2016 Estimates	2015-2016 Revised Estimates	2016-2017 Estimates
Compensation			
Instruction			
Elementary Classroom Teachers	\$ 72,561,649	\$ 73,815,125	\$ 75,014,610
Secondary Classroom Teachers	45,883,152	46,115,290	45,749,997
Supply Teachers	5,262,469	5,366,844	5,704,684
Educational Assistants/ECE's	18,230,873	18,408,411	18,332,430
Professionals/Paraprofessionals	7,171,825	7,259,772	6,925,278
Library and Guidance	3,359,008	3,394,603	3,346,703
Staff Development	695,389	976,565	749,052
Elementary Principals/VPs	7,419,664	7,313,339	7,118,719
Secondary Principals/VPs	3,629,901	3,585,789	3,169,231
School Office	5,172,364	5,189,042	5,096,756
Coordinators and Consultants	2,282,444	2,583,751	2,459,590
Continuing Education	1,323,771	1,714,496	1,609,800
Instruction Total	172,992,509	175,723,027	175,276,850
Support			
Governance and Administration	5,154,956	4,774,157	4,873,584
Facilities Services	14,192,047	14,199,389	13,735,358
Support Total	19,347,003	18,973,546	18,608,942
Compensation Total	192,339,512	194,696,573	193,885,792
Supplies and Services			
Schools	9,411,922	10,659,802	10,118,917
Governance and Administration	2,111,561	2,111,561	1,579,705
Transportation	15,059,505	15,068,549	16,262,190
School Operations and Maintenance	6,564,000	6,564,000	6,634,000
School Utilities	5,878,000	5,878,000	5,684,000
Supplies and Services Total	39,024,988	40,281,912	40,278,812
Operating Expenditures Total	\$ 231,364,500	\$ 234,978,485	\$ 234,164,604

**LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2016-2017
CAPITAL BUDGET REVENUES**

Revenue Categories	2016-2017 Estimates
Ministry Funded Projects	
Facility Renewal	\$ 3,893,565
School Condition Improvement	7,001,760
Ministry Funded Projects Total	10,895,325
Ministry Approved Major Capital Projects - In Progress	
Molly Brant Elementary School	947,721
Central Kingston - Intermediate/Secondary School	15,477,250
Ministry Approved Major Capital Projects - In Progress Total	16,424,971
School Generated Funds - Playground Structures	100,000
Ministry Financing	
Interest on Long Term Debt	3,963,525
Short Term Interest	365,834
Ministry Financing Total	4,329,359
Capital Revenue Total	\$ 31,749,655



New Intermediate/Secondary School – opening 2018-2019, Kingston



New Molly Brant Elementary School – opening Fall 2016, Kingston

**LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2016-2017
CAPITAL BUDGET EXPENDITURES**

Expenditure Categories		2016-2017 Estimates
Ministry Programs		
School Renewal		
Various Schools	Accessibility	\$ 190,800
Various Schools	Code/Regulatory Projects	320,600
Various Schools	Electrical/Lighting	554,400
Various Schools	Energy/Controls	87,258
Various Schools	Heating Systems	302,800
Various Schools	Program Directed Building Enhancements	400,000
Various Schools	Security	65,100
Various Schools	Site Improvements	1,349,076
Various Schools	Small Capital Projects	623,531
School Renewal Total		3,893,565
School Condition Improvement		
Central PS	Roofing	145,639
Centreville PS	Roofing	72,196
Collins Bay PS	Roofing	364,098
Elginburg PS	Roofing	232,596
Frontenac SS	Roofing	364,098
Harrowsmith PS	Roofing	556,920
Harrowsmith PS	Roofing	10,920
J G Simcoe PS	Roofing	133,503
Joyceville PS	Roofing	82,118
La Salle SS	Roofing	110,838
Limestone Education Centre	Roofing	478,296
NAEC	Roofing	59,800
NDSS	Roofing	303,415
Polson Park PS	Roofing	210,101
Polson Park PS	Roofing	122,959
Prince Charles PS	Roofing	443,352
Tamworth PS	Roofing	242,732
Truedell PS	Roofing	100,082
Collins Bay PS	Structural	73,164
Elginburg PS	Structural	27,300
Joyceville PS	Structural	10,920
Amherstview PS	Windows	92,820
Lord Strathcona PS	Windows	106,470
Lord Strathcona PS	Windows	119,574
Loughborough PS	Windows	11,029
Various Schools	Roofing	343,765
LCVI	Heating Systems	467,811
Various Schools	Heating Systems	545,800
Various Schools	Small Capital Projects	1,169,443
School Condition Improvement Total		7,001,760
Ministry Programs Total		10,895,325
Ministry Approved Major Capital Projects - In Progress		Allocation
Molly Brant Elementary School		10,779,470
Central Kingston- Intermediate/Secondary School		36,478,762
Ministry Approved Major Capital Projects - In Progress Total		16,424,971
School Generated Funds - Playground Structures		100,000
Ministry Financing		
Interest on Long Term Debt		3,963,525
Short Term Interest		365,834
Ministry Financing Total		4,329,359
Capital Expenditures Total		\$ 31,749,655

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2016-2017
CONSOLIDATED PSAB BUDGET

Revenue		
Operating	\$	234,164,604
Capital		31,749,655
Transfer (to) Deferred Capital Contributions - Related to Tangible Capital Assets		
Operating Minor Capital Additions	-	817,984
Capital Major and Minor Capital Additions	-	27,259,504
Transfers From Deferred Capital Contributions		12,154,322
School Generated Funds		6,100,000
Charitable Trust Revenues		150,000
Total Revenue - Consolidated PSAB Budget		256,241,093

Expenses		
Operating		234,164,604
Capital		31,749,655
Non-Expenditure Items-Related to Tangible Capital Assets		
Operating Minor Capital Additions	-	817,984
Capital Major and Minor Capital Additions	-	27,259,504
Land Acquisition	-	526,626
Amortization		12,228,545
School Generated Funds		6,100,000
Charitable Trust Revenues		150,000
Retirement Benefits (Accumulated Surplus)		205,011
Amortization of Employee Future Benefits	-	1,263,052
Debt Support Payments - Accrued Interest	-	28,257
Total Expenses - Consolidated PSAB Budget		254,702,392

Consolidated PSAB Budget Surplus (Deficit)	\$	1,538,701
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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 budgets on a PSAB basis, including the recognition of capital grant revenue and amortization expenses 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 Trust revenues and expenses are included.

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

**LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2016-2017
COMPLIANCE REPORT**

Revenue

Total Revenue - Consolidated PSAB Budget	\$ 256,241,093
Excluded Items	
School Generated Funds	- 6,100,000
Land Acquisition	- 526,626

Total Revenue For Compliance Purposes	249,614,467
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Expenses

Total Expenses - Consolidated PSAB Budget	254,702,392
Excluded Items	
School Generated Funds	- 6,100,000
Amortization of Employee Future Benefits	1,263,052
Debt Support Payments - Accrued Interest	28,257
Amortization of Employee Future Benefits From Retirement Benefits (Accumulated Surplus)	- 205,011
Amortization Funded From Committed Capital (Accumulated Surplus)	- 74,223

Total Expenses For Compliance Purposes	249,614,467
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Surplus (Deficit) for Compliance Purposes	\$ -
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Balanced Budget Requirement	Compliant
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Note(s)

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

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2016-2017
APPENDIX - ACCUMULATED SURPLUS & DEFERRED REVENUE

Accumulated Surplus	August 31, 2015
Unappropriated	\$ 2,005,127
Internally Appropriated:	
Pupil Accommodation, School Renewal	1,076,859
Committed Capital Projects	2,595,562
School Budget Balances	1,862,631
Technology Infrastructure	525,000
Retirement Benefits	1,845,101
Workers Safety Insurance Board	2,404,889
	\$ 12,315,169

Externally Appropriated (Deferred Revenues)	August 31, 2015
Proceeds of Dispositions (POD)	
School Buildings	\$ 1,532,767
Administration Buildings	409,538
	\$ 1,942,305

Unappropriated

These are surplus operating funds that are not set aside for a specific purpose.

Internally Appropriated

Pupil Accommodation -School Renewal are funds set aside for capital projects.

Committed Capital Projects funds are set aside to fund amortization of capital projects.

School Budget Balances are funds provided to schools that were not spent in a given period and have been allowed to be carried forward to a future period.

Technology Infrastructure are funds set aside to provide for new or replacement system servers, routers and other hardware devices.

Retirement Benefits funds have been set aside to address some of the employee future benefits liability.

Workers Safety Insurance Board funds have been set aside to address the WSIB liability.

Proceeds of Dispositions (POD)

All proceeds from the sale of school buildings and/or properties the board has declared surplus are to be set aside. Ontario Regulation 193/10 outlines that 80% of these funds are to be used for repair or replacement of key building school components or systems and the remaining 20% addressing local renewal needs.

Similarly, all proceeds from the sale of administration buildings and/or properties are to be set aside. These funds are to be used for capital purposes and require Ministry approval prior to use.

Limestone District School Board
Administrative Report



Report To: Board of Trustees

From: Myra Baumann
Manager of Financial Services

Subject: **2016-2017 Budget and Recommendation for Approval**

Date: June 13, 2016

Objectives:

To provide Trustees with the 2016-2017 Budget prepared on a PSAB basis together with a Compliance Report.

History/Background:

At the May 30, 2016, Committee of the Whole (Budget) meeting Trustees received the 2016-2017 Preliminary Operating Budget Expenditures totalling \$234,164,604 which equalled the Preliminary Operating Budget Revenues previously presented.

Also at this meeting, the 2016-2017 Preliminary Capital Budget Revenues and Expenditures each totalling \$31,749,655 were also received by Trustees.

Observations/Analysis:

Consolidated PSAB Budget

School boards are required to report budgets in accordance with Public Sector Accounting Board (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 2016-2017 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.

- \$817,984 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.
- \$27,259,504 has been transferred from capital revenue to deferred capital contributions related to major capital additions. A similar adjustment has occurred under the expenses.
- \$526,626 for land acquisition has been excluded.
- Amortization expense has been added for \$12,228,545 with an offsetting amortization of deferred revenue of \$12,154,322. The difference of \$74,223 represents funding coming from committed capital surplus.

- \$6,100,000 has been added to both revenue and expense for school generated funds.
- \$150,000 has been added to both revenue and expense for LDSB Charitable Trust Fund.
- Amortization of employee future benefits of \$1,263,052 and accrued interest of \$28,257 have been excluded.
- \$205,011 of the amortization of employee future benefits is funded from retirement benefits accumulated surplus.
- The 2016-2017 Budget contains total revenues of \$256,241,093 and total expenses of \$254,702,392 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 2016-2017 Budget is compliant with the Ministry balanced-budget requirement.

Recommendations:

The 2016-2017 Budget supports the strategic direction of the Board as outlined in "Success for all", is balanced and is compliant with the Ministry of Education requirements, therefore it is recommended:

That the Board approve the 2016-2017 Budget prepared on a PSAB basis with total revenues of \$256,241,093 and total expenses of \$254,702,392.



Paul Babin
Superintendent of Business Services



Debra Rantz
Director of Education

Ontario Releases New Climate Change Action Plan

Plan Charts Course to an Innovative, Low-Carbon Economy

June 8, 2016 9:00 A.M.

Ontario is continuing to lead in the growth of the low-carbon economy with the release of the province's [Climate Change Action Plan](#), which will provide people and businesses with tools and incentives to accelerate the use of clean technology that exists today. Through this plan, the province will continue to reduce greenhouse gas pollution to fight climate change.

Building on Ontario's [landmark climate change legislation](#), the plan will ensure that proceeds from the province's recently finalized [cap and trade program](#) are invested in a transparent and accountable way back into green projects that will help households and businesses reduce greenhouse gas pollution and save on their energy costs.

The plan outlines the key actions the government will take to combat climate change, create good jobs in clean tech and construction, increase consumer choice and generate opportunities for investment in Ontario, including:

- Establishing a green bank that would help homeowners and businesses access and finance energy-efficient technologies to reduce greenhouse gas pollution from buildings.
- Creating a cleaner transportation system by addressing greenhouse gas pollution from cars on the road today, increasing the availability of zero-emission vehicles on the road tomorrow, deploying cleaner trucks and making transit more available.
- Halting the ongoing rise in building-related emissions by giving Ontarians more choices, incentives and tools to make the right energy choice for their homes and businesses, by providing better information about energy use by buildings and homes, and making new buildings increasingly energy efficient over time.
- Making Ontario one of the easiest and most affordable jurisdictions in North America for homeowners and businesses to install or retrofit clean-energy systems like solar, battery storage, advanced insulation and heat pumps, while helping to protect and support low-income households, vulnerable communities and many renters from the cost impacts of carbon pricing.
- Supporting a carbon market that drives the lowest-cost greenhouse gas emission reductions. Actions in this plan, supported by cap and trade proceeds, will help business and industry make investments that reduce greenhouse gas pollution. This will help save energy costs, improve productivity and global competitiveness, and protect and create jobs.
- Working in partnership with First Nations and Métis communities to address climate change, with actions guided by Traditional Ecological Knowledge, and helping to build capacity in these communities to participate in the economic opportunities that may arise from these actions.

- Building on progress, leading by example and acting on opportunities to make government operations carbon neutral. Ontario will achieve this by reducing greenhouse gas pollution across our facilities, operations and procurement.
- Ensuring that natural, agricultural and forested lands are used in ways that are efficient, sustainable and enhance the removal and storage of carbon from the atmosphere while working with Ontario's waste sector to leverage different practices and technologies to capture greenhouse gas pollution that would otherwise be released into the air.

The Climate Change Action Plan and cap and trade program form the backbone of Ontario's strategy to cut greenhouse gas pollution to 15 per cent below 1990 levels by 2020, 37 per cent by 2030 and 80 per cent by 2050. The government will report on the plan's implementation annually and renew the plan every five years.

The Climate Change Action Plan builds on Ontario's leadership in the fight against climate change, including setting a 2030 mid-term target for greenhouse gas pollution reduction, hosting the successful Climate Summit of the Americas in July 2015, ending coal-fired electricity generation, and electrifying and improving Ontario's commuter rail network.

Fighting climate change while supporting growth, efficiency and productivity is part of the government's economic plan to build Ontario up and deliver on its number-one priority to grow the economy and create jobs. The four-part plan includes investing in talent and skills, including helping more people get and create the jobs of the future by expanding access to high-quality college and university education. The plan is making the largest investment in public infrastructure in Ontario's history and investing in a low-carbon economy driven by innovative, high-growth, export-oriented businesses. The plan is also helping working Ontarians achieve a more secure retirement.

QUOTES

" Ontario is a world leader in the fight against climate change. We are committed to creating a low-carbon economy that will drive innovation, create more opportunities for business and industry, and generate high-value jobs. Our government's Climate Change Action Plan is laying the foundation for cleaner air, a healthier environment, a stronger economy and a better future for our children and grandchildren."

- Kathleen Wynne
Premier of Ontario

" Ontario's Climate Change Action Plan will create good jobs, help people and businesses reduce their carbon footprint, save money and accelerate a shift to a more sustainable society. Through the plan, Ontarians and the government are doing their part in the global effort to fight climate change."

- Glen Murray
Minister of the Environment and Climate Change

QUICK FACTS

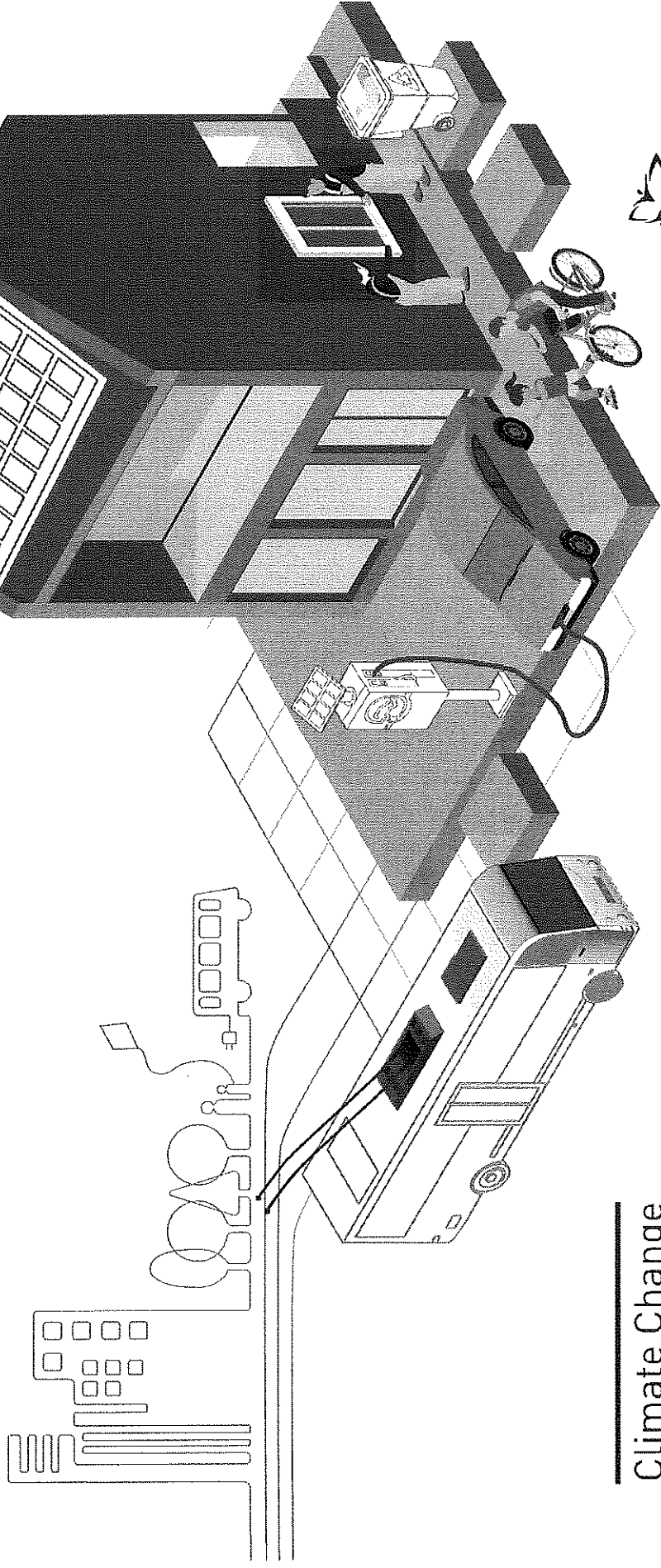
- Ontario expects to generate up to \$1.8 billion to \$1.9 billion per year in proceeds from its cap and trade program, which will be deposited into a new Greenhouse Gas Reduction Account.
- Every dollar in the Greenhouse Gas Reduction Account will be responsibly and transparently invested into actions that directly reduce greenhouse gas pollution, create jobs, and help people and businesses shift to a low-carbon economy.
- Ontario intends to link its cap and trade program with Québec and California's under the Western Climate Initiative.
- Ontario's environmental and clean technology sector is made up of 3,000 firms, employs 65,000 people, and is worth an estimated \$8 billion in annual revenues and \$1 billion in export earnings.

LEARN MORE

- [Ontario's Climate Change Action Plan](#)
- [Ontario's Climate Change Strategy](#)
- [Ontario's Cap and Trade Program](#)

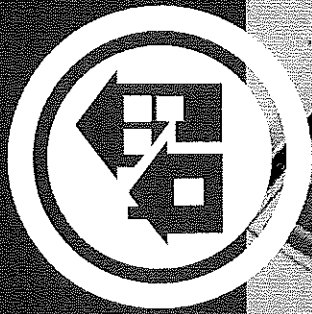
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ONTARIO'S FIVE YEAR CLIMATE CHANGE ACTION PLAN 2016 - 2020



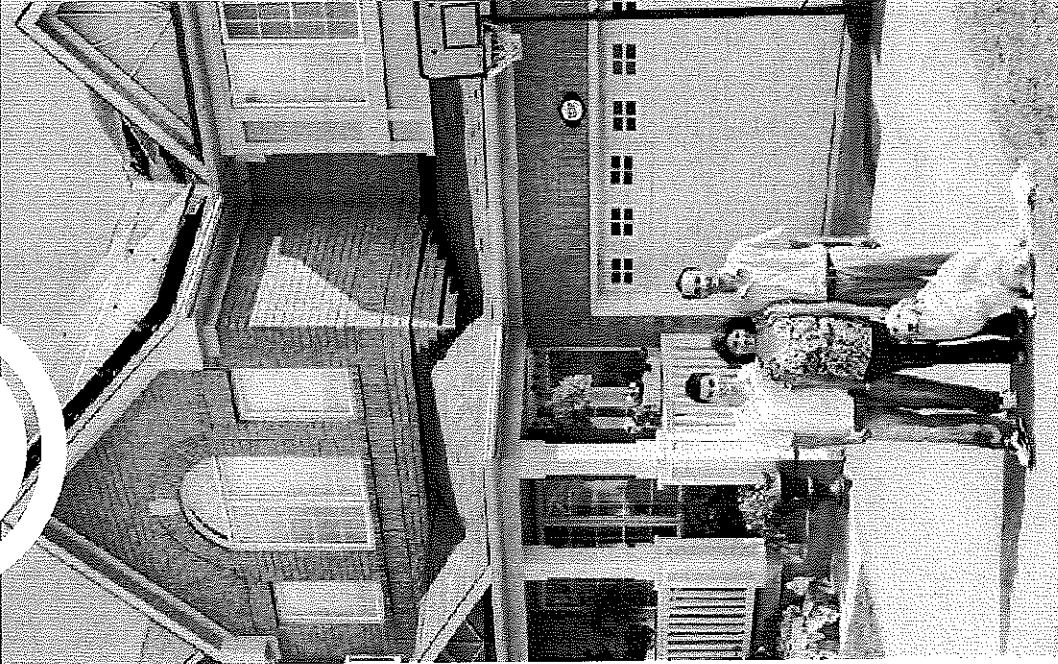
Climate Change
Action Plan





ACTION AREA: BUILDINGS AND HOMES

Reduce emissions from fossil-fuel use in buildings



ACTIONS

Improve energy efficiency in multi-tenant residential buildings

Set lower-carbon standards for new buildings

Improve energy efficiency in schools and hospitals

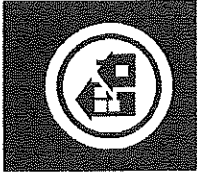
Promote low-carbon energy supply and products

Reduce emissions from heritage buildings

Help individuals and businesses manage their energy use and save money

Help homeowners reduce their carbon footprints by supporting additional choice

Training, workforce and technical capacity



BUILDINGS AND HOMES

Reduce emissions from fossil-fuel use in buildings

Actions in this part of the plan are designed to help the buildings sector continue to reduce greenhouse gas pollution and to support homeowners. They include actions to improve efficiency in multi-residential buildings and public institutions; to widen low-carbon energy choices for homeowners and help consumers manage their energy use; to establish long-term greenhouse gas reduction targets in the Building Code and introduce low-carbon content requirements for natural gas; and to support workforce training.

1) Improve energy efficiency in multi-tenant residential buildings

Better energy efficiency in social housing and other multi-tenant residential buildings will improve comfort for residents and free up funds for owners to make other capital improvements. This action will:

1.1 Retrofit social housing apartments: Most of Ontario's social housing towers were constructed in the 1960s and 1970s and can use up to 25 per cent more energy per square metre than a house. The installation

of energy efficient and renewable energy technologies such as energy-efficient windows, lighting, boilers, chillers, and thermal insulation on piping and other mechanical systems will be a low-cost, high-benefit improvement to the province's social housing. In addition to reducing emissions, these retrofits will improve comfort for residents and save money for social housing providers to make other improvements. Social housing for First Nations and Métis will be eligible for retrofits under this program.

1.2 Protecting tenants from the price of carbon:

Ontario will consider options for legislative and/or regulatory change that lessen the impact on residential tenants of increased energy costs from cap and trade. The government wants to make sure that carbon pricing does not get passed on to tenants who are unable to make changes to reduce energy use, and that private building owners are able to take advantage of retrofit programs, including boiler replacements and geothermal technology.

1.3 Provide incentives for apartment building retrofits:

Ontario intends to offer incentives to install energy efficient technologies, like boiler replacements, adaptive thermostats and lighting retrofits in multi-tenant buildings, such as apartments.

2) Improve energy efficiency in schools and hospitals

Investing in energy efficiency in Ontario's public institutions will not only help reduce emissions, but it will help reduce energy costs and provide a healthier environment for students and patients. This action will:

2.1 Support schools: Ontario intends to provide funding for existing schools to improve energy efficiency and install renewable energy technologies. Technologies could include building automation systems, energy-efficient windows, solar energy and geothermal systems.

2.2 Support hospitals, universities and colleges:

The government would establish a fund to help hospitals, universities and colleges retrofit their facilities with energy efficient and renewable energy technologies, including building automation systems, energy-efficient windows, solar thermal and geothermal systems.

Actions and investments in the plan

Action Area: Buildings and Homes

Action	Intended GGRA Funding	Est. GHG Reduction In 2020*	Est. Cost Per Tonne	Timetable: Action Start
1.3	Provide incentives for apartment building retrofits: Ontario will offer incentives to install energy efficient technologies, like boiler replacements, adaptive thermostats and lighting retrofits in multi-tenant buildings, such as apartments.	\$300,000,000 to \$400,000,000		2017
Intended GGRA Funding (Total)		99,000 Tonnes	\$425	
2 Improve energy efficiency in schools and hospitals				
2.1	Support schools: Ontario will provide funding for existing schools to improve energy efficiency and install renewable energy technologies.			2017/18
2.2	Support hospitals, universities and colleges: The government will establish a fund to help hospitals, universities and colleges retrofit their facilities with energy efficient and renewable energy technologies, including building automation systems, energy-efficient windows, solar thermal and geothermal systems.	\$400,000,000 to \$800,000,000		2017/18
Intended GGRA Funding (Total)		113,000 Tonnes	\$270	
3 Reduce emissions from heritage buildings				
3.1	Showcase low-carbon technologies: Ontario's heritage properties are excellent platforms to showcase low-carbon technology to the public.	\$40,000,000 to \$80,000,000		2017
Intended GGRA Funding (Total)		Enables Reductions Post-2020	N/A	

May 31, 2016

To: All Trustees, Directors of Education, Senior HR and Finance Officials, Communication Officers, and Janet Foord, President of the Canadian School Boards Association,

The Toronto District School Board (TDSB) unanimously supports Bill C-241, An Act to amend the Excise Tax Act (School Authorities). On behalf of the Board, Chair Robin Pilkey is writing a letter to all members of Parliament in support of the proposed Bill C-241, An Act to amend the Excise Tax Act (School Authorities) so as to increase the goods and services tax rebate rate for school authorities from 68 percent to 100 percent, as charging the GST on school board purchases means that the federal government is, in effect, adding a layer of taxation. This form of double taxation costs school boards millions of dollars, makes no sense, and takes money away from the classrooms where it belongs.

The TDSB has forwarded to OPSBA the motion passed at board and a draft letter which could be used by boards who wish to contact their local MP on this issue. The second hour of debate on Bill C-241 is scheduled for late September. Kevin Waugh, MP, has accepted the request to sponsor petition e-389 submitted by ROberta MARTin in the e-petitions website of the House of Commons.

Regards,

Jeff Sprang

OPSBA

Trustees Laskin and Chadwick might move the following as New Business.

Support for Bill C-241, An Act to Amend the Excise Tax Act (School Authorities)

Whereas, on May 11, 2016 the Canadian School Boards Association sent a letter to Prime Minister Trudeau in support of Bill C-241, An Act to amend the Excise Tax Act (school authorities); and

Whereas, this is a Private Member's bill introduced by PC Kevin Waugh that seeks to allow school boards to receive the full 100 percent GST rebate; and

Whereas, charging the GST on school board purchases means that the federal government is, in effect, adding a layer of taxation; and

Whereas, this form of double taxation costs school boards millions of dollars, makes no sense, and takes money away from the classrooms where it belongs; and

Whereas, the Ontario Public School Boards' Association joined as a signatory in the Canadian School Boards Association letter that states:

The Canadian School Boards Association unanimously supports BILL C-241, An Act to amend the Excise Tax Act (school authorities). This proposed bill would amend the Excise Tax Act so as to increase the goods and services tax rebate rate for school authorities from 68% to 100%.

Whereas, the bill has begun Second Reading but does not have the support of the Liberal government; and

Whereas, the attached is a template letter that can be used by trustees to contact their local MP;

Therefore, be it resolved:

- (a) That the Board unanimously support Bill C-241, An Act to amend the Excise Tax Act (School Authorities);
- (b) That the Chair write a letter to all members of Parliament in support of the proposed Bill C-241, An Act to amend the Excise Tax Act (School Authorities) so as to increase the goods and services tax rebate rate for school authorities from 68 percent to 100 percent, as charging the GST on school board purchases means that the federal government is, in effect, adding a layer of taxation. This form of double taxation costs school boards millions of dollars, makes no sense, and takes money away from the classrooms where it belongs.

Date, 2016

Dear MP XX,

The XX District School Board unanimously supports BILL C-241, An Act to amend the Excise Tax Act (school authorities). This proposed bill would amend the Excise Tax Act so as to increase the goods and services tax rebate rate for school authorities from 68 percent to 100 percent.

Charging the GST on school board purchases means that the federal government is, in effect, adding a layer of taxation. This form of double taxation costs school boards millions of dollars, makes no sense, and takes money away from the classrooms where it belongs.

XX District School Board continuously strives to innovate, to streamline, and become more effective in the face of increasingly restricted resources. The GST exacerbates these struggles. In addition, it imposes a complicated and expensive administrative burden. The current system of rebates, claims, and payments is onerous and complex and, in pursuit of maximizing resources for students, school boards are obliged to engage expertise to help obtain the largest rebates possible while complying with regulations. In fact, the federal government has offered courses to boards to help deal with the complexity.

This is not about the federal government sending money to school boards; it is about stopping the claw-back of the support provided through provincial grants and federal transfer payments. It is illogical that school boards, as publicly funded – taxpayer funded institutions, should be paying the Goods and Services Tax.

All provincial governments share the desire to maintain the high quality of public education for which Canada is admired around the world. We believe that it is the intent of the federal government to support school boards in their pursuit of excellence. We call on the government to recognize the value of efficiency in ensuring that school boards across Canada can maximize the revenues that provincial taxpayers provide to support education.

I urge you to support BILL C-241, An Act to amend the Excise Tax Act (school authorities) and await your timely response to this letter.

Sincerely,

XX

Trustee, XX District School Board



Office of the Prime Minister
80 Wellington Street
Ottawa, ON K1A 0A2

May 11, 2016

Dear Prime Minister Trudeau,

The Canadian School Boards Association unanimously supports BILL C-241, An Act to amend the Excise Tax Act (school authorities). This proposed bill would amend the Excise Tax Act so as to increase the goods and services tax rebate rate for school authorities from 68% to 100%.

School boards across the country are funded through provincial government grants and, to some degree, through federal transfer payments. While funding levels may vary slightly from province to province, the range is between 85% and 100% government grants-based.

This funding is tax-generated. Therefore, charging the GST on school board purchases means that the federal government is, in effect, adding a layer of taxation. This form of double taxation costs school boards millions of dollars, makes no sense, and takes money away from the classrooms where it belongs.

Canadian school boards continuously strive to innovate, to streamline, and become more effective in the face of increasingly restricted resources. The GST exacerbates these struggles. In addition, it imposes a complicated and expensive administrative burden. The current system of rebates, claims, and payments is onerous and complex and, in pursuit of maximizing resources for students, school boards are obliged to engage expertise to help obtain the largest rebates possible while complying with regulations. In fact, the federal government has offered courses to boards to help deal with the complexity.

This is not about the federal government sending money to school boards; it is about stopping the claw-back of the support provided through provincial grants and federal transfer payments. It is illogical that school boards, as publicly funded – *taxpayer funded* – institutions, should be paying the Goods and Services Tax.

All provincial governments share the desire to maintain the high quality of public education for which Canada is admired around the world. We believe that it is the intent of the federal government to support school boards in their pursuit of excellence. We call on the government to recognize the value of efficiency in ensuring that school boards across Canada can maximize the revenues that provincial taxpayers provide to support education. We urge your government to support BILL C-241, An Act to amend the Excise Tax Act (school authorities).

Sincerely,

Janet Foord
President
Canadian School Boards Association