

**Limestone District School Board**

**Agenda**

**Committee of the Whole Board (Budget) Meeting**

**Monday, June 15, 2015**

**Limestone Education Centre**

**220 Portsmouth Avenue, Kingston**

**6:00 p.m.**

**Approval of the Agenda**

**Declaration of Conflict of Interest**

**Reports Requiring Decision**

- 1) 2015-2016 Budget and Recommendation to Board for Approval

**Other Business**

**Adjournment**

**Limestone District School Board**  
*Administrative Report*



**Report To:** Board of Trustees  
**From:** Myra Baumann  
Manager of Financial Services  
**Subject:** 2015-2016 Budget and Recommendation for Approval  
**Date:** June 15, 2015

**Objectives:**

To provide Trustees with the 2015-2016 Operating and Capital Budget including the PSAB Consolidated Budget presentation and a Compliance Report.

**History/Background:**

At the June 1, 2015 and June 15, 2015 Committee of the Whole (Budget) meetings, Trustees received the 2015-2016 Preliminary Budget – Operating Expenditures totalling \$231,364,500, the 2015-2016 Preliminary Budget – Capital Revenues totalling \$23,972,578 and the 2015-2016 Preliminary Budget - Capital Expenditures also totalling \$23,972,578.

**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 2015-2016 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.

- \$860,000 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.
- \$19,907,507 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 \$12,262,977 with an offsetting amortization of deferred revenue of \$12,193,721. The difference of \$69,256 represents funding coming from committed capital surplus.
- \$6,000,000 has been added to both revenue and expense for school generated funds.
- \$130,000 has been added to both revenue and expense for LDSB Charitable Trust Fund.

- Amortization of employee future benefits of \$1,313,298 and a debt support payment for accrued interest of \$30,813 have been adjusted.
- The 2015-2016 Budget contains total revenues of \$252,893,292 and total expenses of \$251,680,063 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 2015-2016 Budget is compliant with the Ministry balanced-budget requirement.

#### **Recommendations:**

The 2015-2016 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 2015-2016 Budget prepared on a PSAB basis with total revenues of \$252,893,292 and total expenditures of \$251,680,063.



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Paul Babin  
Superintendent of Business Services



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Brenda Hunter  
Director of Education

**Limestone District School Board  
2015 - 2016  
Operating Budget - Revenue**

Revenue Categories	2014-2015 Estimates	2014-2015 Revised Estimates	2015-2016 Estimates
<b>Grants for Student Need (GSN) Operating Allocation</b>			
Pupil Foundation	\$ 103,275,561	\$ 103,729,964	\$ 102,515,400
School Foundation	15,572,066	15,704,313	15,514,372
Special Education	31,185,419	31,248,040	30,119,431
Language	3,301,126	3,445,348	3,442,095
Supported School	1,883,624	1,833,755	1,842,995
Remote and Rural	1,281,230	1,285,939	918,454
Rural and Small Community	149,629	150,179	99,187
Learning Opportunities:	4,193,920	4,198,487	4,191,429
Continuing Education and Other Program	2,561,260	2,618,031	2,581,830
Teacher Qualification and Experience	17,149,303	16,509,808	17,817,204
New Teacher Induction Program	135,987	135,987	107,369
ECE Qualification and Experience	1,289,125	1,209,612	1,203,249
Transportation	14,496,900	14,513,010	14,795,989
Administration and Governance	5,661,753	5,677,424	5,732,452
School Operations	20,817,784	20,917,818	21,157,340
Community Use of Schools	293,145	293,145	289,787
Declining Enrolment Adjustment	1,527,396	1,300,698	591,448
First Nations, Metis and Inuit Education Supplement	648,725	666,468	669,070
Safe Schools	376,355	378,461	371,152
<b>Grants for Student Need (GSN) Operating Allocation Total</b>	<b>225,800,308</b>	<b>225,816,487</b>	<b>223,960,253</b>
<b>Other Government Grants</b>			
Literacy and Basic Skills - Training, C&U	280,663	280,663	280,663
Ont Youth Apprenticeship - Training, C&U	105,000	117,908	117,908
Adult ESL - Citizenship & Immigration	167,050	167,050	173,036
MOE-EPO and Other Supplemental Grants-Original Announcement	2,286,322	2,286,322	3,109,036
MOE-EPO and Other Supplemental Grants-Announcement Throughout Year	-	1,516,957	-
<b>Other Government Grants Total</b>	<b>2,839,035</b>	<b>4,368,900</b>	<b>3,680,643</b>
<b>Tuition Fees</b>			
International Students	1,393,546	1,494,569	1,497,329
First Nations Students	128,299	196,981	197,414
Community Education & Outreach Fees	386,120	386,120	372,500
<b>Tuition Fees Total</b>	<b>1,907,965</b>	<b>2,077,670</b>	<b>2,067,243</b>

Limestone District School Board  
2015 - 2016  
Operating Budget - Revenue

Revenue Categories	2014-2015 Estimates	2014-2015 Revised Estimates	2015-2016 Estimates
<b>Other Revenues</b>			
Term Lease Rentals to Agencies	168,532	168,532	172,409
Community Use	165,000	165,000	152,352
Cafeteria and Beverage	54,100	54,100	54,100
Interest	300,000	479,037	400,000
Administrative Cost Recoveries	47,400	47,400	46,900
Instructional Cost Recoveries	178,000	178,000	178,000
International Students Other Fees	490,454	509,063	500,600
Continuing Education Contracts	168,600	168,600	152,000
<b>Other Revenues Total</b>	1,572,086	1,769,732	1,656,361
<b>Operating Revenue Total</b>	\$ 232,119,394	\$ 234,032,789	\$ 231,364,500

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

Expenditure Categories	2014-2015		
	2014-2015 Estimates	Revised Estimates	2015-2016 Estimates
<b>Compensation</b>			
<b>Instruction</b>			
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
<b>Instruction Total</b>	<b>173,417,514</b>	<b>175,084,686</b>	<b>172,992,509</b>
<b>Support</b>			
Governance and Administration	5,300,685	5,297,724	5,154,956
Facilities Services	14,469,258	14,501,586	14,192,047
<b>Support Total</b>	<b>19,769,943</b>	<b>19,799,310</b>	<b>19,347,003</b>
<b>Compensation Total</b>	<b>193,187,457</b>	<b>194,883,996</b>	<b>192,339,512</b>

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

Expenditure Categories	2014-2015	2014-2015	2015-2016
	Estimates	Revised Estimates	Estimates
<b>Supplies and Services</b>			
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
<b>Supplies and Services Total</b>	38,931,937	39,148,790	39,024,988
<b>Operating Expenditures Total</b>	\$ 232,119,394	\$ 234,032,786	\$ 231,364,500

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

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



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

Expenditure Categories		2015-2016 Estimates
<b>Ministry Programs</b>		
<b>School Renewal</b>		
Various Schools	Electrical/Lighting	\$ 400,000
Various Schools	Energy/Controls	500,000
Various Schools	Site Improvements	800,000
Various Schools	Security	300,000
Various Schools	Program Directed Building Enhancements	400,000
Various Schools	Code/Regulatory Projects	1,000,000
Various Schools	Small Capital Projects	529,899
<b>School Renewal Total</b>		<b>3,929,899</b>
<b>School Condition Improvement</b>		
Amherstview PS	Site Drainage	
Cataraqui Woods PS	Roofing	150,000
Centennial PS	Roofing	200,000
Central PS	Roofing	120,000
Collins Bay PS	Roofing	300,000
Frontenac SS	Roofing	300,000
Glenburnie PS	Roofing	200,000
J.G Simcoe PS	Roofing	110,000
Tamworth PS	Roofing	200,000
Bayridge SS	Roofing	250,000
LCVI	Roofing	500,000
Napanee District SS	Roofing	250,000
Various Schools	Windows	320,000
Various Schools	Repointing	100,000
Various Schools	Heating Systems	1,500,000

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

<b>Expenditure Categories</b>		<b>2015-2016 Estimates</b>
Various Schools	Accessibility	1,000,000
Various Schools	Small Capital Projects	1,153,122
<b>School Condition Improvement Total</b>		<b>6,653,122</b>
<b>Ministry Programs Total</b>		<b>10,583,021</b>
<b>Ministry Approved Major Capital Projects - In Progress</b>		<b>Allocation</b>
Kingston North - Elementary School	\$ 10,465,066	8,000,000
Central Kingston - Secondary School	35,978,762	1,000,000
Retrofitting School Space for Child Care	487,600	90,000
<b>Ministry Approved Major Capital Projects - In Progress Total</b>		<b>9,090,000</b>
<b>School Generated Funds - Playground Structures</b>		<b>150,000</b>
<b>Ministry Financing</b>		
Interest on Long Term Debt		4,054,469
Short Term Interest		95,088
<b>Ministry Financing Total</b>		<b>4,149,557</b>
<b>Capital Expenditures Total</b>		<b>\$ 23,972,578</b>

**Limestone District School Board  
2015 - 2016  
Consolidated PSAB Budget**

<b>Revenue</b>		
Operating	\$	231,364,500
Capital		23,972,578
Transfer (to) Deferred Capital Contributions - Related to Tangible Capital Assets		
Operating Minor Capital Additions	-	860,000
Capital Major and Minor Capital Additions	-	19,907,507
Transfers From Deferred Capital Contributions		12,193,721
School Generated Funds		6,000,000
Chartable Trust Revenues		130,000
<b>Total Revenue - Consolidated PSAB Budget</b>		<b>252,893,292</b>
<b>Expenses</b>		
Operating		231,364,500
Capital		23,972,578
Non-Expenditure Items-Related to Tangible Capital Assets		
Operating Minor Capital Additions	-	860,000
Capital Major and Minor Capital Additions	-	19,907,507
Amortization		12,262,977
School Generated Funds		6,000,000
Chartable Trust Revenues		130,000
Amortization of Employee Future Benefits	-	1,313,298
Debt Support Payments - Accrued Interest		30,813
<b>Total Expenses - Consolidated PSAB Budget</b>		<b>251,680,063</b>
<b>Consolidated PSAB Budget Surplus (Deficit)</b>	<b>\$</b>	<b>1,213,229</b>

**Limestone District School Board  
2015 - 2016  
Compliance Report**

**Revenue**

Total Revenue - Consolidated PSAB Budget \$ 252,893,292

Excluded Items

School Generated Funds - 6,000,000

**Total Revenue For Compliance Purposes 246,893,292**

**Expenses**

Total Expenses - Consolidated PSAB Budget 251,680,063

Excluded Items

School Generated Funds - 6,000,000

Amortization of Employee Future Benefits 1,313,298

Debt Support Payments - Accrued Interest - 30,813

Amortization Funded From Committed Capital (Accumulated Surplus) - 69,256

**Total Expenses For Compliance Purposes 246,893,292**

**Surplus (Deficit) for Compliance Purposes \$ -**

**Balanced Budget Requirement**

**Compliant**