



Budget 2017-2018



MISSION STATEMENT

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

VISION STATEMENT

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.

Limestone District School Board values:

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



LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2017-2018
INDEX OF ATTACHMENTS

Media Release4

Enrolment 5

2017-2018 Operating Budget Revenues..... 6

2017-2018 Operating Budget Expenditures 7

2017-2018 Capital Budget Revenues 8

2017-2018 Capital Budget Expenditures 8-9

Consolidated PSAB Budget 10

Compliance Report 11

Appendix – Accumulated Surplus & Deferred Revenue 12



Trustees of the Limestone District School Board approved a balanced budget for the 2017-2018 school year, which includes total expenses of \$268,970,131 at its regularly scheduled meeting Wednesday, June 21, 2017.

“I would like to take this opportunity to express my appreciation to staff and fellow Trustees for their work, diligence and thoughtful enquires to ensure our resources are directed in a manner that supports the priorities, values and objectives of this Board,” says Suzanne Ruttan, Budget Committee Chair and Trustee representing South Frontenac.

“As a result of the education sector labour negotiations, we welcome the two-year Local Priorities Fund established by the ministry,” states Ruttan. “These funds will help offset the reductions to the Special Education Grant allocation and allow the Board to maintain the current special education structure.”

“Even with the Local Priorities Fund, I know that this Board will continue to advocate for increased ministry funding for programs and services to support our students with special educational needs,” adds Ruttan.

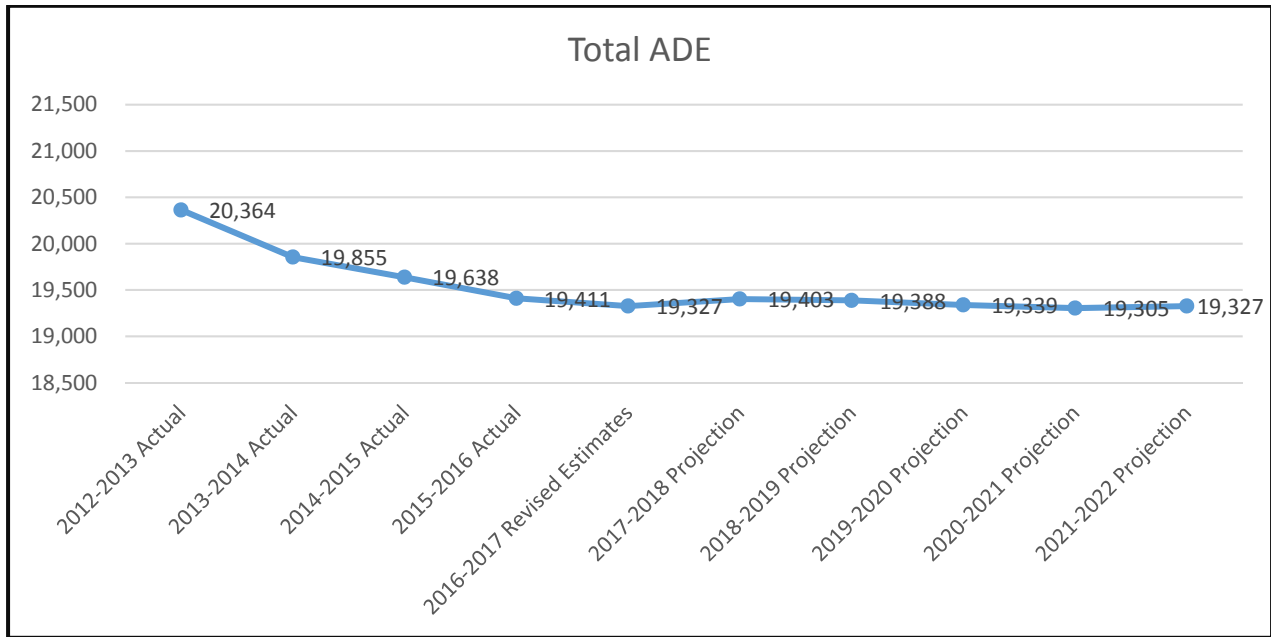
Highlights of the 2017-2018 Budget:

- Hiring two new Communicative Disorders Assistant (CDA) positions to support students in the area of speech and language.
- Professional learning investments to promote teaching and learning strategies that support the learning needs of students.
- Improvements in parent and community engagement through technology investments and upgrades to school websites, notifications and alerts.

In addition, over \$17.4 million in School Condition Improvement, School Renewal and Green House Gas Reduction capital investments in our facilities to maintain safe learning environments for our staff and students.

The Limestone District School Board serves 19,000 students in 57 schools and 8 education centres covering a geographic area of 7,719 square kilometres across the City of Kingston, the Townships of Central Frontenac, North Frontenac, South Frontenac, Addington Highlands, Loyalist, Stone Mills, the Frontenac Islands and the Town of Greater Napanee.

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2017-2018 ENROLMENT TRENDS



The ten-year enrolment trend for the period 2012-2013 to 2021-2022 is projecting a decline of 1,037 students (20,364 – 19,327) or about 5.0% as measured on an Average Daily Enrolment (ADE) basis.

The projected enrolment (ADE) of 19,403 for 2017-2018 includes the following:

| | Pupils of the Board | Other Pupils | Total |
|------------------------------------|---------------------|--------------|-----------------|
| Junior Kindergarten & Kindergarten | 2,556.0 | | |
| Grades 1 to 3 | 3,948.0 | | |
| Grades 4 to 8 | 6,695.0 | | |
| Total Elementary | 13,199.0 | 1.0 | 13,200.0 |
| Secondary | | | |
| Grade 9 - 12 (regular day school) | 6,011.0 | | |
| Grade 9 - 12 (high credit) | 69.0 | | |
| Total Secondary | 6,080.0 | 123.0 | 6,203.0 |
| Total | 19,279.0 | 124.0 | 19,403.0 |

(excludes pupils 21 years and older)

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2017-2018

OPERATING BUDGET REVENUES

| Revenue Categories | 2016-2017 Estimates | 2016-2017 Revised Estimates | 2017-2018 Estimates |
|--|------------------------|-----------------------------------|------------------------|
| Grants for Student Need (GSN) Operating Allocation | | | |
| Pupil Foundation | \$ 102,785,830 | \$ 103,202,373 | \$ 105,602,560 |
| School Foundation | 15,626,844 | 15,609,004 | 15,821,141 |
| Special Education | 29,046,289 | 29,119,733 | 28,485,064 |
| Language | 3,437,489 | 3,735,730 | 3,562,490 |
| Supported School | 1,834,773 | 2,119,680 | 2,139,568 |
| Remote and Rural | 562,571 | 564,964 | 212,271 |
| Rural and Small Community | 49,197 | 49,407 | - |
| Learning Opportunities | 4,470,271 | 4,499,101 | 6,877,566 |
| Continuing Education and Other Program | 2,185,779 | 1,997,197 | 1,997,579 |
| Teacher Qualification and Experience | 19,628,584 | 19,968,187 | 23,579,938 |
| New Teacher Induction Program | 83,388 | 100,160 | 95,758 |
| ECE Qualification and Experience | 1,353,956 | 1,398,808 | 1,444,422 |
| Transportation | 15,037,354 | 14,986,322 | 15,317,395 |
| Administration and Governance | 6,095,933 | 6,111,405 | 6,409,385 |
| School Operations | 21,416,078 | 21,366,431 | 21,948,722 |
| Community Use of Schools | 292,916 | 292,916 | 305,364 |
| Declining Enrolment Adjustment | 406,010 | 340,319 | 50,109 |
| Indigenous Education | 856,495 | 917,937 | 1,052,724 |
| Safe Schools | 368,639 | 369,715 | 374,302 |
| Demolition | 45,000 | 1,812,525 | - |
| Grants for Student Need (GSN) Operating Allocation Total | 225,583,396 | 228,561,914 | 235,276,358 |
| Other Government Grants | | | |
| Literacy and Basic Skills - Training, C&U | 280,663 | 282,663 | 280,663 |
| Ont Youth Apprenticeship - Training, C&U | 126,900 | 127,544 | 127,544 |
| Adult ESL - Citizenship & Immigration | 165,032 | 185,240 | 205,080 |
| MOE-EPO and Other Supplemental Grants-Original Announcement | 2,641,402 | 2,641,402 | 3,049,845 |
| MOE-EPO and Other Supplemental Grants-Announcement Throughout Year | - | 818,162 | - |
| Other Government Grants Total | 3,213,997 | 4,055,011 | 3,663,132 |
| Tuition Fees | | | |
| International Students | 1,365,067 | 1,343,145 | 1,391,934 |
| First Nations Students | 129,799 | 142,275 | 140,836 |
| Community Education & Outreach Fees | 388,370 | 403,870 | 607,500 |
| Tuition Fees Total | 1,883,236 | 1,889,290 | 2,140,270 |
| Other Revenues | | | |
| Term Lease Rentals to Agencies | 190,056 | 190,056 | 249,067 |
| Community Use | 238,759 | 238,759 | 308,759 |
| Cafeteria and Beverage | 111,102 | 132,768 | 142,778 |
| Interest | 250,000 | 250,000 | 250,000 |
| Administrative Cost Recoveries | 115,000 | 272,600 | 85,000 |
| Instructional Cost Recoveries | 1,123,778 | 1,217,606 | 1,260,476 |
| International Students Other Fees | 1,150,140 | 1,060,025 | 1,016,076 |
| Continuing Education Contracts | 100,129 | 100,129 | 93,129 |
| Funded From School Budget Balance, Retirement Benefits & Technology Infrastructure | 205,011 | 499,160 | 205,011 |
| Other Revenues Total | 3,483,975 | 3,961,103 | 3,610,296 |
| Operating Revenue Total | \$ 234,164,604 | \$ 238,467,318 | \$ 244,690,056 |

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2017-2018
OPERATING BUDGET EXPENDITURES

| Expenditure Categories | 2016-2017 | | |
|-------------------------------------|------------------------|-----------------------------------|------------------------|
| | 2016-2017 Estimates | 2016-2017 Revised Estimates | 2017-2018 Estimates |
| Compensation | | | |
| Instruction | | | |
| Elementary Classroom Teachers | \$ 74,637,609 | \$ 75,061,664 | \$ 79,063,120 |
| Secondary Classroom Teachers | 45,461,205 | 45,803,606 | 46,958,534 |
| Supply Staff | 6,674,782 | 6,749,744 | 7,653,273 |
| Educational Assistants/ECE's | 17,176,264 | 17,259,494 | 17,714,153 |
| Professionals/Paraprofessionals | 6,860,712 | 6,804,703 | 7,027,334 |
| Library and Guidance | 3,479,106 | 3,479,648 | 3,585,941 |
| Staff Development | 899,052 | 1,000,498 | 833,760 |
| Elementary Principals/VPs | 7,118,508 | 7,275,360 | 7,383,512 |
| Secondary Principals/VPs | 3,169,442 | 3,355,842 | 3,332,139 |
| School Office | 5,023,789 | 5,079,730 | 5,427,956 |
| Coordinators and Consultants | 2,584,265 | 2,659,126 | 2,725,919 |
| Continuing Education | 1,303,026 | 1,381,884 | 1,637,418 |
| Instruction Total | 174,387,760 | 175,911,299 | 183,343,059 |
| Support | | | |
| Governance and Administration | 5,095,927 | 5,264,805 | 5,321,063 |
| Facilities Services | 13,589,140 | 13,855,509 | 14,428,202 |
| Other Non-Operating | 1,092,965 | 1,214,232 | 1,471,097 |
| Support Total | 19,778,032 | 20,334,546 | 21,220,362 |
| Compensation Total | 194,165,792 | 196,245,845 | 204,563,421 |
| Supplies and Services | | | |
| Schools | 10,255,683 | 10,725,112 | 10,186,854 |
| Governance and Administration | 1,401,939 | 1,697,489 | 1,723,779 |
| Transportation | 16,262,190 | 15,819,335 | 16,026,390 |
| School Operations and Maintenance | 6,495,000 | 6,583,012 | 6,455,612 |
| School Utilities | 5,584,000 | 5,584,000 | 5,734,000 |
| Other Pupil Accommodation | - | 1,812,525 | - |
| Supplies and Services Total | 39,998,812 | 42,221,473 | 40,126,635 |
| Operating Expenditures Total | \$ 234,164,604 | \$ 238,467,318 | \$ 244,690,056 |

**LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2017-2018
CAPITAL BUDGET REVENUES**

| Revenue Categories | 2017-2018 Estimates |
|---|------------------------|
| Ministry Funded Projects | |
| School Renewal | \$ 4,357,112 |
| School Condition Improvement | 10,436,690 |
| Greenhouse Gas Reduction | 2,609,170 |
| Ministry Funded Projects Total | 17,402,972 |
| Ministry Approved Major Capital Projects - In Progress | |
| Central Kingston- Intermediate/Secondary School | 15,472,250 |
| Ministry Approved Major Capital Projects - In Progress Total | 15,472,250 |
| School Generated Funds - Playground Structures | 100,000 |
| Ministry Financing | |
| Interest on Long Term Debt | 3,836,510 |
| Short Term Interest | 357,848 |
| Ministry Financing Total | 4,194,358 |
| Capital Revenue Total | \$ 37,169,580 |

**LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2017-2018
CAPITAL BUDGET EXPENDITURES**

| Expenditure Categories | 2017-2018 Estimates |
|--|------------------------|
| Ministry Programs | |
| School Renewal | |
| Various Schools Accessibility-Elevating Devices | \$ 500,000 |
| Various Schools Accessibility-General | 617,830 |
| Various Schools Electrical/Lighting | 113,042 |
| Various Schools Energy/Controls | 250,000 |
| Various Schools Heating Systems | 400,000 |
| Various Schools Security | 231,020 |
| Various Schools Communication Systems | 1,000,000 |
| Various Schools Site Improvements | 745,220 |
| Various Schools Small Capital Projects | 500,000 |
| School Renewal Total | 4,357,112 |

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2017-2018
CAPITAL BUDGET EXPENDITURES - Continued

| | | |
|--|------------------------|----------------------|
| School Condition Improvement and Greenhouse Gas Reduction | | |
| Bayridge PS | Roofing | 150,000 |
| Cataraqui Woods ES | Roofing | 200,000 |
| Centreville PS | Roofing | 75,000 |
| Fairfield ES | Roofing | 150,000 |
| Frontenac SS | Roofing | 200,000 |
| Harrowsmith PS | Roofing | 150,000 |
| J G Simcoe PS | Roofing | 150,000 |
| Land O Lakes PS | Roofing | 150,000 |
| Lord Strathcona PS | Roofing | 140,000 |
| Odessa PS | Roofing | 80,000 |
| Polson Park PS | Roofing | 100,000 |
| Prince Charles PS | Roofing | 100,000 |
| R G Sinclair PS | Roofing | 100,000 |
| Rideau PS | Roofing | 180,000 |
| The Prince Charles PS | Roofing | 150,000 |
| Truedell PS | Roofing | 200,000 |
| Various Schools | Roofing | 800,000 |
| Harrowsmith PS | Windows | 50,000 |
| Winston Churchill PS | Windows | 50,000 |
| Limestone Education Centre | Doors and Windows | 160,000 |
| Rideau Heights PS | Doors and Windows | 80,000 |
| Sydenham HS | Doors and Windows | 300,000 |
| Sydenham PS | Doors and Windows | 80,000 |
| Various Schools | Doors and Windows | 350,000 |
| Various Schools | Structural | 223,769 |
| Rideau Heights PS | Electrical/Lighting | 50,000 |
| Truedell PS | Electrical/Lighting | 30,000 |
| Various Schools | Electrical/Lighting | 313,002 |
| James R Henderson PS | Energy/Controls | 40,000 |
| La Salle SS | Energy/Controls | 150,000 |
| Lancaster Drive PS | Energy/Controls | 80,000 |
| Rideau Heights PS | Energy/Controls | 40,000 |
| Various Schools | Energy/Controls | 690,372 |
| Cataraqui Woods ES | Heating Systems | 75,000 |
| Central PS | Heating Systems | 300,000 |
| La Salle SS | Heating Systems | 500,000 |
| Loughborough PS | Heating Systems | 350,000 |
| Loyalist C & VI | Heating Systems | 75,000 |
| R G Sinclair PS | Heating Systems | 150,000 |
| Rideau Heights PS | Heating Systems | 75,000 |
| Sydenham HS | Heating Systems | 200,000 |
| Sydenham PS | Heating Systems | 75,000 |
| Various Schools | Heating Systems | 1,087,747 |
| Various Schools | Communication Systems | 500,000 |
| Various Schools | Code/Regulatory | 470,670 |
| Various Schools | Site Improvements | 2,000,000 |
| Various Schools | Small Capital Projects | 1,425,300 |
| School Condition Improvement and Greenhouse Gas Reduction Total | | 13,045,860 |
| Ministry Programs Total | | 17,402,972 |
| Ministry Approved Major Capital Projects - In Progress | | Allocation |
| Central Kingston- Intermediate/Secondary School | 37,463,762 | 15,472,250 |
| Ministry Approved Major Capital Projects - In Progress Total | | 15,472,250 |
| School Generated Funds - Playground Structures | | 100,000 |
| Ministry Financing | | |
| Interest on Long Term Debt | | 3,836,510 |
| Short Term Interest | | 357,848 |
| Ministry Financing Total | | 4,194,358 |
| Capital Expenditures Total | | \$ 37,169,580 |

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2017-2018

CONSOLIDATED PSAB BUDGET

| | | |
|---|----|---------------------|
| Revenue | | |
| Operating | \$ | 244,690,056 |
| Capital | | 37,169,580 |
| Transfer (to) Deferred Capital Contributions - Related to Tangible Capital Assets | | |
| Operating Minor Capital Additions | - | 1,146,707 |
| Capital Major and Minor Capital Additions | - | 32,502,972 |
| Transfers From Deferred Capital Contributions | | 15,896,028 |
| School Generated Funds | | 6,000,000 |
| Charitable Fund Revenues | | 200,000 |
| Total Revenue - Consolidated PSAB Budget | | 270,305,985 |
| Expenses | | |
| Operating | | 244,690,056 |
| Capital | | 37,169,580 |
| Non-Expenditure Items-Related to Tangible Capital Assets | | |
| Operating Minor Capital Additions | - | 1,146,707 |
| Capital Major and Minor Capital Additions | - | 32,502,972 |
| Land Acquisition | - | 472,250 |
| Amortization | | 15,983,255 |
| School Generated Funds | | 6,000,000 |
| Charitable Fund Revenues | | 200,000 |
| Retirement Benefits (Accumulated Surplus) | | 205,011 |
| Amortization of Employee Future Benefits | - | 1,121,983 |
| Debt Support Payments - Accrued Interest | - | 33,859 |
| Total Expenses - Consolidated PSAB Budget | | 268,970,131 |
| Consolidated PSAB Budget Surplus (Deficit) | | \$ 1,335,854 |

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 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 gratuities and sick leave accumulation for certain groups of employees.

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2017-2018 COMPLIANCE REPORT

Revenue

| | | |
|--|----|-------------|
| Total Revenue - Consolidated PSAB Budget | \$ | 270,305,985 |
| Excluded Items | | |
| School Generated Funds | - | 6,000,000 |
| Land Acquisition | - | 472,250 |

| | |
|--|--------------------|
| Total Revenue For Compliance Purposes | 263,833,735 |
|--|--------------------|

Expenses

| | |
|---|-------------|
| Total Expenses - Consolidated PSAB Budget | 268,970,131 |
| Excluded Items | |
| School Generated Funds | - 6,000,000 |
| Amortization of Employee Future Benefits | 1,121,983 |
| Debt Support Payments - Accrued Interest | 33,859 |
| Amortization of Employee Future Benefits From Retirement Benefits (Accumulated Surplus) | - 205,011 |
| Amortization Funded From Committed Capital (Accumulated Surplus) | - 87,227 |

| | |
|---|--------------------|
| Total Expenses For Compliance Purposes | 263,833,735 |
|---|--------------------|

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

Balanced Budget Requirement

Compliant

Note(s)

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

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2017-2018
APPENDIX - ACCUMULATED SURPLUS & DEFERRED REVENUE

| Accumulated Surplus | August 31, 2016 |
|-------------------------------------|------------------------|
| Unappropriated | \$ 2,329,169 |
| Internally Appropriated: | |
| Pupil Accommodation, School Renewal | 884,050 |
| Committed Capital Projects | 3,074,258 |
| School Budget Balances | 2,085,956 |
| Technology Infrastructure | 211,649 |
| Retirement Benefits | 1,640,090 |
| Workers Safety Insurance Board | 2,450,277 |
| | \$ 12,675,449 |

| Externally Appropriated (Deferred Revenues) | August 31, 2016 |
|--|------------------------|
| Proceeds of Dispositions (POD) | |
| School Buildings | \$ 1,914,238 |
| Administration Buildings | 409,538 |
| | \$ 2,323,776 |

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.