



We're Putting Wellness First



We're Turning Innovation into Action



We're Committed to Collaboration

LIMESTONE DISTRICT SCHOOL BOARD

Agenda

Special Board Meeting

Monday, July 13, 2020

Limestone Education Centre

(Virtual Meeting due to COVID 19)

Meeting link: <https://bit.ly/LDSBBoardMtgJuly13>

220 Portsmouth Avenue, Kingston

6:00 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."

Adoption of Agenda

Declaration of Conflict of Interest

Private Session Report

Chair's Update

Director's Update

Section A – Matters Requiring Action at the Meeting

1. Consent Agenda

None at this time.

2. Routine Matters

a) OPSBA Update

3. Reports For Information

None at this time.

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4. Reports Requiring Decision

a) 2020-2021 LDSB Budget (Pages 3-11)

MOTION: 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.

5. Notice of Motion

None at this time.

Section B – Information

1. Internal Reports and Other Communications

2. External Reports and Other Communications

3. Communications Referred to Committee

4. Requests for Reports and/or Information

5. Other Business

6. Private Session

7. Future Meetings

TBD.

8. Other Special Meetings/Events

None at this time.

9. Adjournment



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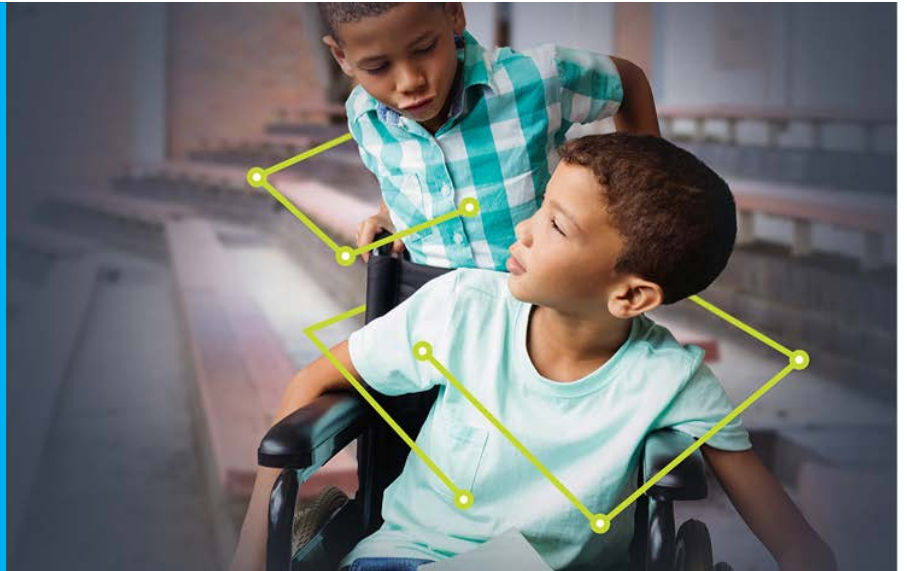


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Budget 2020-2021





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.

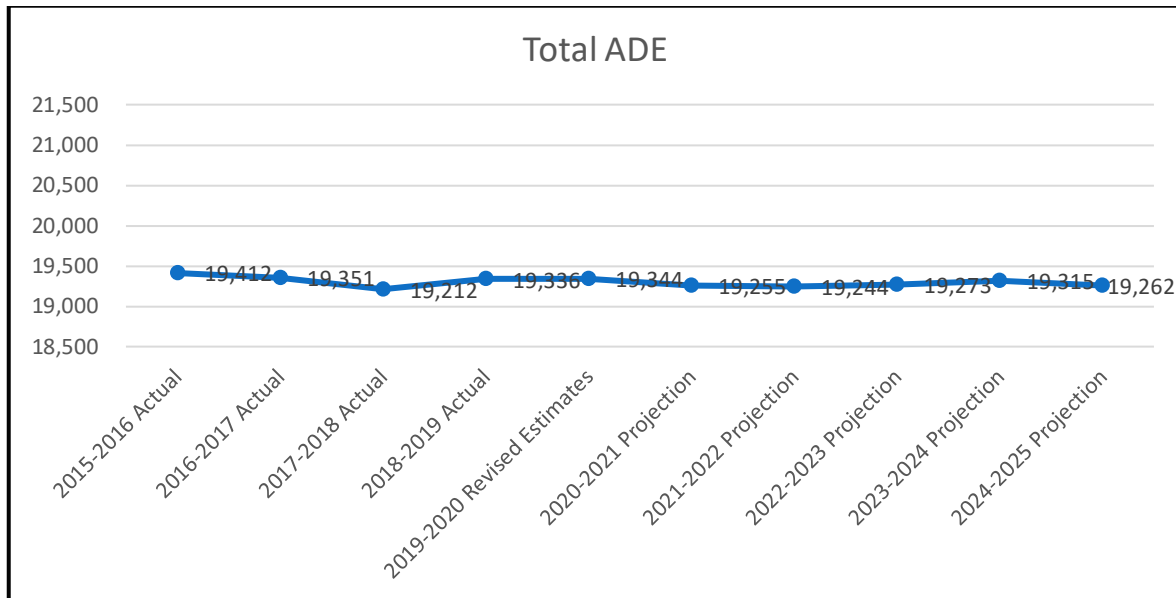
Values

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

(excludes pupils 21 years and older)

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021

Operating Budget Revenues

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

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

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

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021

Capital Budget Revenues

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

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021

Capital Budget Expenditures

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

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2020-2021

Consolidated PSAB Budget

Limestone District School Board 2020-2021 Consolidated PSAB Budget

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

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

Total Revenue For Compliance Purposes 272,497,960

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

Total Expenses For Compliance Purposes 272,497,960

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.