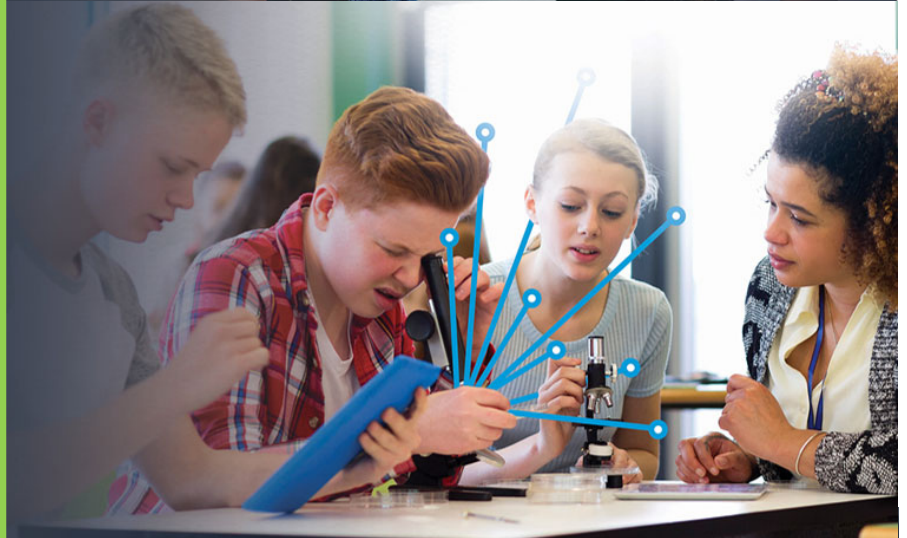




**Limestone**  
DISTRICT SCHOOL BOARD

# Budget 2021-2022





# 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.

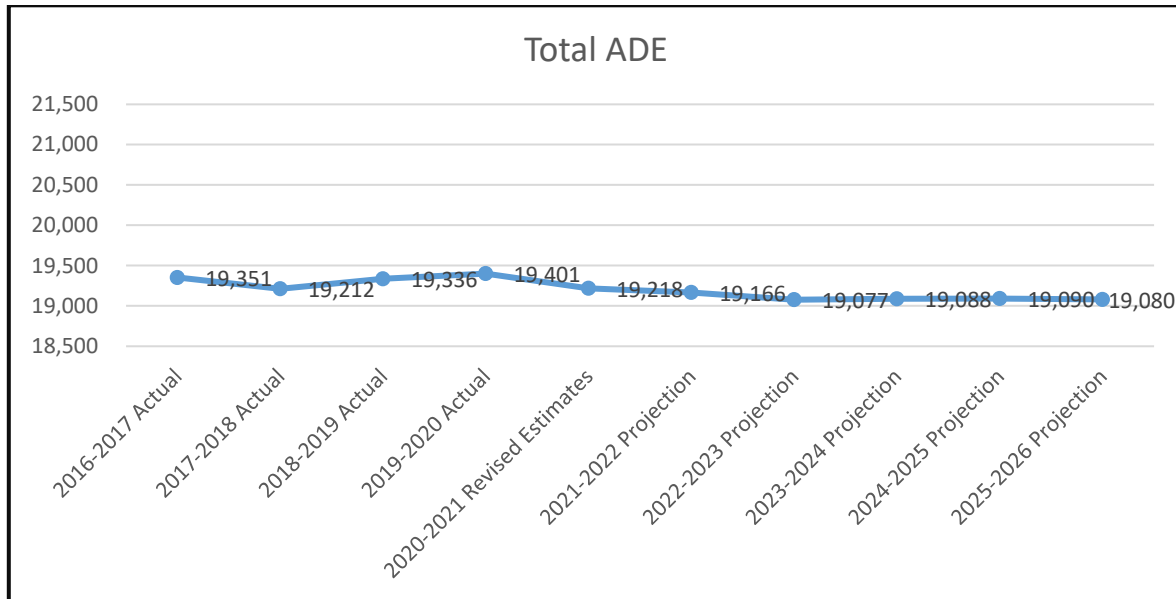
# Values

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 2021-2022

### Enrolment Trends



The ten-year enrolment trend for the period 2016-2017 to 2025-2026 is projecting a decline of 185 (19,351-19,166) or about 0.96% as measured on an Average Daily Enrolment (ADE) basis.

The projected enrolment (ADE) of 19,166 includes other pupils of the Board but excludes over 21 years of age.

	Pupils of the Board	Other Pupils	Total
Junior Kindergarten & Kindergarten	2,509		
Grades 1 to 3	3,906		
Grades 4 to 8	6,859		
<b>Total Elementary</b>	<b>13,274</b>	<b>9</b>	<b>13,283</b>
Secondary			
Grade 9 - 12 (regular day school)	5,762		
Grade 9 - 12 (high credit)	17		
<b>Total Secondary</b>	<b>5,779</b>	<b>104</b>	<b>5,883</b>
<b>Total</b>	<b>19,053</b>	<b>113</b>	<b>19,166</b>

(excludes pupils 21 years and older)

# LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2021-2022

## Operating Budget Revenues

Revenue Categories	2020-2021 Estimates	2020-2021 Revised Estimates	2021-2022 Estimates
<b>Grants for Student Need (GSN) Operating Allocation</b>			
Pupil Foundation	\$ 107,496,884	\$ 107,405,665	\$ 107,766,247
School Foundation	16,677,491	16,674,797	16,737,846
Special Education	30,722,874	30,717,914	30,973,456
Language	4,529,393	4,516,277	4,583,666
Supported School	2,396,906	2,508,902	2,337,758
Remote and Rural	236,911	236,674	249,877
Rural and Northern Education	537,058	537,058	522,483
Learning Opportunities	4,492,364	4,659,466	5,056,721
Continuing Education and Other Program	1,933,763	1,475,322	1,424,998
Cost Adjustment and Teacher Qualification	23,524,254	21,941,697	23,100,512
New Teacher Induction Program	103,754	106,604	120,074
ECE Qualification and Experience	1,309,788	1,301,923	1,350,344
Transportation	16,634,809	16,644,894	16,670,404
Administration and Governance	6,443,085	6,439,137	6,285,093
School Operations	23,142,998	23,014,256	23,174,443
Community Use of Schools	307,491	307,491	309,583
Declining Enrolment Adjustment	121,717	477,010	404,015
Indigenous Education	2,459,550	2,915,636	2,637,449
Mental Health and Well-Being	727,802	727,988	861,419
Supports for Students Fund	2,589,239	2,120,616	2,120,616
Program Leadership	905,864	905,864	999,389
Support for Covid-19 Outbreak Allocation	-	261,512	-
Funding Stabilization	-	1,155,195	-
<b>Grants for Student Need (GSN) Operating Allocation Total</b>	<b>247,293,995</b>	<b>247,051,898</b>	<b>247,686,393</b>
<b>Other Government Grants</b>			
Literacy and Basic Skills - Training, AESD	330,386	330,386	330,386
Ont Youth Apprenticeship - Training, AESD	117,679	164,865	164,865
Adult ESL - Citizenship & Immigration	238,000	242,800	360,905
MOE-PPF-Current Year Funding (Appendix A)	843,259	7,144,666	5,088,506
MOE-PPF-Prior Year Carryforward	-	78,223	-
Other Supplemental Grants	65,000	265,730	65,000
<b>Other Government Grants Total</b>	<b>1,594,324</b>	<b>8,226,670</b>	<b>6,009,662</b>
<b>Tuition Fees</b>			
International Students	664,250	684,312	1,474,750
First Nations Students	49,979	37,485	37,995
Community Education & Outreach Fees	620,840	136,753	173,434
<b>Tuition Fees Total</b>	<b>1,335,069</b>	<b>858,550</b>	<b>1,686,179</b>
<b>Other Revenues</b>			
Term Lease Rentals to Agencies	258,716	221,321	236,316
Community Use	222,484	10,000	10,000
Cafeteria and Beverage	65,000	-	-
Interest	600,000	500,000	300,000
Administrative Cost Recoveries	219,000	918,918	220,000
Instructional Cost Recoveries	1,101,941	1,334,042	1,475,890
International Students Other Fees	304,800	377,538	897,500
Continuing Education Contracts	7,000	7,000	7,000
Funded From Retirement Benefits	1,121,983	1,121,983	1,121,983
<b>Other Revenues Total</b>	<b>3,900,924</b>	<b>4,490,802</b>	<b>4,268,689</b>
<b>Operating Revenue Total</b>	<b>\$ 254,124,312</b>	<b>\$ 260,627,920</b>	<b>\$ 259,650,923</b>

**LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2021-2022**  
**Operating Budget Expenditures**

Expenditure Categories	2020-2021	2020-2021	2021-2022
	Estimates	Revised Estimates	Estimates
<b>Instruction</b>			
Classroom Teachers	\$ 129,120,152	\$ 129,366,275	\$ 132,864,648
Supply Staff	7,775,459	7,495,835	7,461,881
Teacher Assistants	16,244,056	16,992,982	16,556,307
Early Childhood Educator	4,619,016	4,598,240	4,651,828
Textbooks and Supplies	3,651,535	4,557,391	4,775,922
Computers	2,093,603	4,059,041	2,596,249
Professionals/Paraprofessionals	8,961,363	9,588,458	9,030,246
Library and Guidance	3,751,207	3,796,357	3,084,059
Staff Development	1,340,011	1,574,916	1,104,235
Department Heads	310,130	310,130	316,394
Principals and VPs	10,998,830	11,485,595	11,280,340
School Office	6,364,730	6,467,015	6,631,325
Coordinators and Program Teacher Support	3,110,006	3,472,399	3,774,986
Continuing Education	1,801,961	1,316,467	1,446,377
<b>Instruction Total</b>	<b>200,142,059</b>	<b>205,081,101</b>	<b>205,574,797</b>
<b>Administration and Governance</b>			
Trustees	155,920	155,921	156,096
Directors and Supervisory Officers	901,375	892,777	886,125
Board Administration	6,482,332	6,606,812	6,796,957
<b>Administration and Governance Total</b>	<b>7,539,627</b>	<b>7,655,510</b>	<b>7,839,178</b>
<b>Transportation</b>			
Transportation	17,859,560	18,539,766	17,631,433
<b>Transportation Total</b>	<b>17,859,560</b>	<b>18,539,766</b>	<b>17,631,433</b>
<b>Pupil Accommodation</b>			
School Operations and Maintenance	27,375,501	28,901,131	28,017,902
<b>Pupil Accommodation Total</b>	<b>27,375,501</b>	<b>28,901,131</b>	<b>28,017,902</b>
<b>Other</b>			
Other Non-Operating Expenses	1,180,287	1,504,939	1,583,523
<b>Other Total</b>	<b>1,180,287</b>	<b>1,504,939</b>	<b>1,583,523</b>
<b>Operating Expenditures Total</b>	<b>\$ 254,097,034</b>	<b>\$ 261,682,447</b>	<b>\$ 260,646,833</b>

## Capital Budget Revenues

Revenue Categories	2021-2022 Estimates
<b>Ministry Funded Projects</b>	
School Renewal	\$ 4,179,295
School Condition Improvement	16,366,511
<b>Ministry Funded Projects Total</b>	<b>20,545,806</b>
<b>School Generated Funds - Playground Structures</b>	<b>50,000</b>
<b>Ministry Financing</b>	
Interest on Long Term Debt	3,135,679
Short Term Interest	120,630
<b>Ministry Financing Total</b>	<b>3,256,309</b>
<b>Capital Revenue Total</b>	<b>\$ 23,852,115</b>

LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2021-2022

Capital Budget Expenditures

Expenditure Categories		2021-2022 Estimates
<b>Ministry Programs</b>		
<b>School Renewal</b>		
Various Schools	Building Envelope	423,834
Various Schools	Interior/Small Capital	1,059,584
Various Schools	Heating and Mechanical	988,945
Various Schools	Electrical	435,431
Various Schools	Site Improvements	1,271,501
<b>School Renewal Total</b>		<b>4,179,295</b>
<b>School Condition Improvement</b>		
Various Schools	Building Envelope	6,000,000
Various Schools	Interior/Small Capital	2,458,000
Various Schools	Heating and Mechanical	3,320,452
Various Schools	Electrical	2,136,106
Various Schools	Site Improvements	2,451,953
<b>School Condition Improvement Total</b>		<b>16,366,511</b>
<b>Ministry Programs Total</b>		<b>20,545,806</b>
<b>School Generated Funds - Playground Structures</b>		<b>50,000</b>
<b>Ministry Financing</b>		
Interest on Long Term Debt		3,135,679
Short Term Interest		120,630
<b>Ministry Financing Total</b>		<b>3,256,309</b>
<b>Capital Expenditures Total</b>		<b>\$ 23,852,115</b>

**LIMESTONE DISTRICT SCHOOL BOARD | BUDGET 2021-2022**  
**Consolidated PSAB Budget**

<b>Revenue</b>	
Operating	\$ 259,650,923
Capital	23,852,115
Transfer (to) Deferred Capital Contributions - Related to Tangible Capital Assets	
Operating Minor Capital Additions	- 459,036
Capital Major and Minor Capital Additions	- 20,716,436
Transfers From Deferred Capital Contributions	14,827,852
School Generated Funds	2,400,000
Charitable Trust Revenues	127,537
<b>Total Revenue - Consolidated PSAB Budget</b>	
	<b>279,682,955</b>
<b>Expenses</b>	
Operating	260,646,833
Capital	23,852,115
Non-Expenditure Items-Related to Tangible Capital Assets	
Operating Minor Capital Additions	- 459,036
Capital Major and Minor Capital Additions	- 20,716,436
Amortization	14,958,000
School Generated Funds	2,400,000
Charitable Trust Revenues	127,537
Retirement Benefits	1,121,983
Amortization of Employee Future Benefits	- 1,121,983
Debt Support Payments - Accrued Interest	- 39,645
<b>Total Expenses - Consolidated PSAB Budget</b>	
	<b>280,769,368</b>
<b>Consolidated PSAB Budget Surplus (Deficit)</b>	
	<b>\$ - 1,086,413</b>

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 2021-2022**  
**Compliance Report**

**Revenue**

Total Revenue - Consolidated PSAB Budget \$ 279,682,955

Excluded Items

School Generated Funds - 2,400,000

**Total Revenue For Compliance Purposes** 277,282,955

**Expenses**

Total Expenses - Consolidated PSAB Budget 280,769,368

Excluded Items

School Generated Funds - 2,400,000

Amortization of Employee Future Benefits 1,121,983

Debt Support Payments - Accrued Interest 39,645

Amortization of Employee Future Benefits Funded From Retirement Benefits (Accumulated Surplus) - 1,121,983

Amortization Funded From Committed Capital (Accumulated Surplus) - 91,250

**Total Expenses For Compliance Purposes** 278,317,763

**Surplus (Deficit) For Compliance Purposes** \$ - 1,034,808

**Budget (Deficit) Less Than 1% of Grants For Student Needs (GSN) Operating Allocation** Compliant

Note(s)

The Ministry of Education is allowing school boards to incur an in-year deficit up to two per cent of their 2021-2022 GSN operating allocation without requiring minister's approval. However, pending vaccine distribution and public health advice, school boards are required to budget for half of the amount, or one per cent to support the first half of the school year. As a result, a school board may incur an in-year deficit up to the lower of one percent of the school board's GSN operating allocation or the accumulated surplus for the preceding school year, consistent with the requirements set out in Ontario Regulation 280/19. The calculation excludes the effects of school generated funds, amortization of employee future benefits, and other specified items.