



Hastings and Prince Edward
District School Board

Lucille Kyle, Chair of the Board
Mandy Savery-Whiteway, Director of Education

Possibilities
TODAY & TOMORROW

2018 – 2019

BUDGET

June 6, 2018

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**HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD
BOARD OF TRUSTEES**

Tom Biniaris	Trenton and CFB Trenton
Mike Brant	.....	Tyendinaga Mohawk Territory
Justin Bray	.....	Southeast Hastings
Jennifer Cobb	.....	North Prince Edward
Bonnie Danes	.....	Centre Hastings
Mary Hall	.....	Belleville/Thurlow
Dwayne Inch	.....	South Prince Edward
Lucille Kyle, Chair	.....	North Hastings
Dave Patterson, Vice-chair	.....	Belleville/Thurlow
Jim Williams	.....	Sidney and Frankford

SENIOR ADMINISTRATION

Laina Andrews Superintendent of Education - Human Resources Support Services and Schools

Colleen DeMille Superintendent of Education – Student Services and Schools

Nick Pfeiffer Superintendent of Business Services and Treasurer of the Board

Cathy Portt..... Superintendent of Education - Curriculum Services and Schools

Mandy Savery-Whiteway Director of Education and Secretary of the Board

BOARD PROFILE

• Student enrolment	Elementary.....	10,371
	Secondary.....	4,532
		14,903
• School facilities	Elementary.....	33
	Secondary.....	7
		40
• Trustees (9 elected, one appointed, and two appointed students).....		12
• Elector population		109,463
• Jurisdiction area (square kilometres).....		7,221
• Transportation (approximate)	Students transported – as at May 2018	9,771
	Contracted operators – as at May 2018 (excluding taxis).....	13
	Daily kilometres travelled – as at May 2018 (excluding taxis).....	20,977

Hastings and Prince Edward District School Board is a member of Tri-Board Student Transportation Services Consortium along with Algonquin and Lakeshore Catholic District School Board and Limestone District School Board. Tri-Board Student Transportation Services Consortium administers bus routes for both public and Catholic students residing in Frontenac, Hastings and Prince Edward, and Lennox and Addington counties. The information detailed above is for Hastings and Prince Edward District School Board students only.

EXECUTIVE SUMMARY

Ensuring effective management of all resources is part of the Public Confidence priority of the Strategic Plan 2015-2020: *Possibilities Today & Tomorrow*. Part of the effective management of all resources includes the setting and monitoring of an annual financial budget which estimates financial revenues and expenditures for the fiscal year. The *Education Act* has specific requirements for school boards regarding the preparation and adoption of financial estimates (budgets), "Every board, before the beginning of each fiscal year ... shall prepare and adopt estimates of its revenues and expenses for the fiscal year."

Hastings and Prince Edward District School Board is in the process of a three-year Multi-Year Financial Recovery Plan (2016-2017 to 2018-2019) which was approved by the Board on November 21, 2016 and by the Ministry of Education on February 24, 2017. This financial recovery plan contains a number of permanent and non-permanent savings measures that include: consolidating/closing schools, reducing staff, reducing department and school budgets, deferring the replacement of technology, and taking a number of other measures with the goal of obtaining an accumulated surplus of \$4 million (approximately 2% of annual operating revenue) by the end of 2018-19. The last year of the financial recovery plan is 2018-2019.

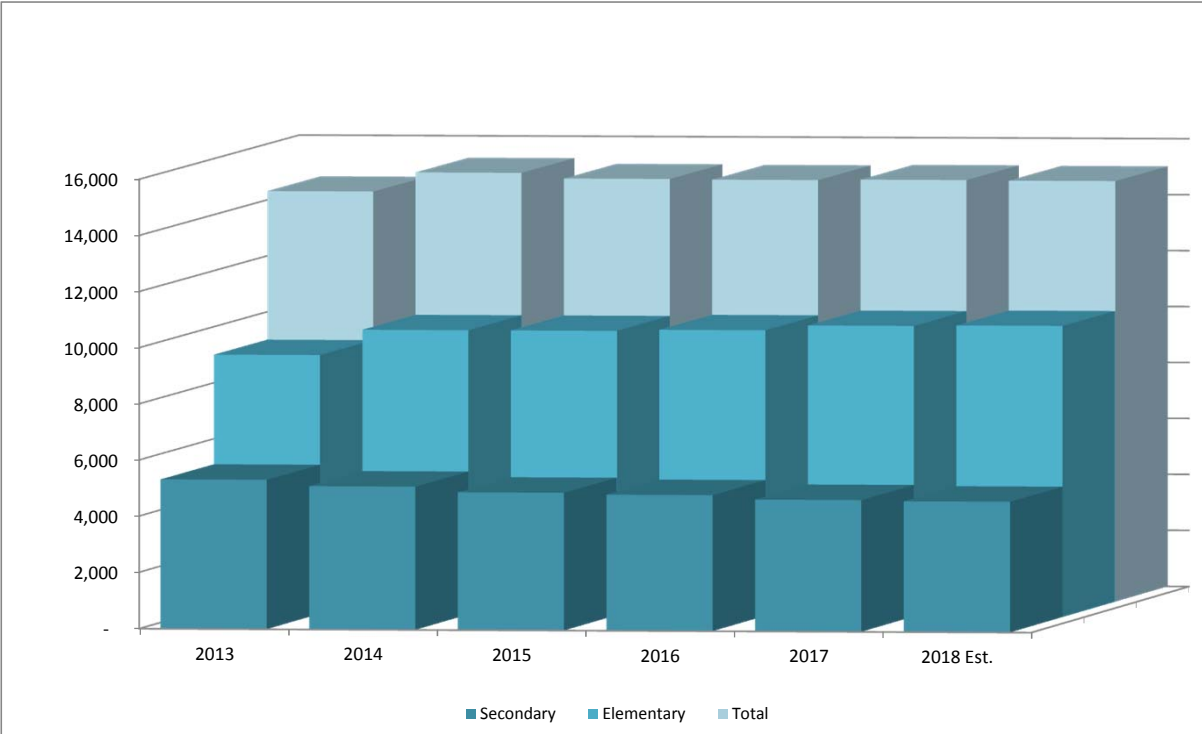
Enrolment projections for the purpose of developing the 2018-2019 budget were calculated based upon input from schools. These projections are shown in the following table. It can be seen that there is forecast to be a slight increase for elementary enrolment and a decrease for secondary enrolment. Overall, it is anticipated that the board enrolment will decrease by 21 pupils.

	2017-2018 Revised Estimates	2018-2019 Projections	Projected Change
Elementary	10,347	10,371	24
Secondary	4,577	4,532	(45)
Total	14,924	14,903	(21)

The board has a Long Term Capital and Accommodation Plan that identifies capital needs and facility requirements to support the student population. Based on this plan, a number of Pupil Accommodation Reviews were conducted in 2016-2017 and a number of consolidation processes were approved. In 2017-2018, three elementary schools were closed as part of approved consolidations processes, and for 2018-2019 one secondary school and one elementary school will close. The draft budget includes expected savings from these school consolidations.

The 2018-2019 draft budget that is presented in this document contains an in-year surplus of \$1,546,019 leading to an accumulated surplus of \$4,583,305 by the end of 2018-2019. This draft budget was developed in accordance with the Strategic Plan, the Multi-Year Financial Recovery Plan, and Ministry regulations and requirements. Details of the budget are summarized on the following pages.

ENROLMENTS (2013 - 2018)



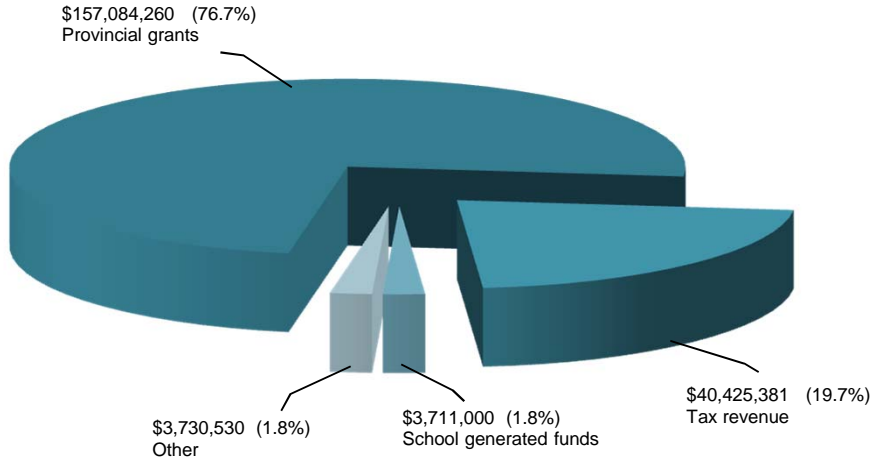
	2013	2014	2015	2016	2017	2018 Est.
Elementary	9,219	10,128	10,128	10,172	10,348	10,371
Secondary	5,308	5,087	4,891	4,830	4,677	4,639
Total	14,526	15,215	15,019	15,002	15,024	15,010

Figures shown are October 31st full-time equivalents.

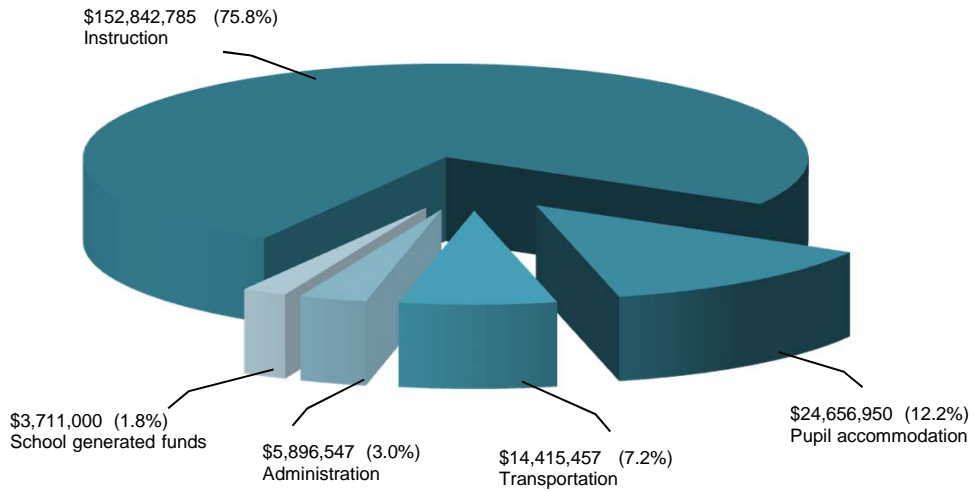
2014 elementary enrolments reflect full implementation of FDK.

October 2018 enrolments are estimated based on projections.

SOURCES OF REVENUE
BASED ON 2018-2019 BUDGET OF \$204,951,171



OPERATING EXPENSES
BASED ON 2018-2019 BUDGET OF \$201,522,739



CONSOLIDATED STATEMENT OF OPERATIONS

Revenues	2016-2017 Actual	2017-2018 Rev Estimates	2018-2019 Budget
Provincial Funding	144,832,155	152,882,105	155,316,617
Local Taxation	41,802,403	39,620,221	40,425,381
Total Grants for Student Needs	186,634,558	192,502,326	195,741,998
Provincial Grants - Other	2,910,137	3,051,471	1,767,643
Federal Grants and Fees	1,653,406	1,569,528	1,725,030
Other Fees and Revenues	2,104,604	1,996,000	2,005,500
School Generated Funds	3,758,394	3,708,000	3,711,000
	\$ 197,061,099	\$ 202,827,325	\$ 204,951,171
Expenses			
Instruction	146,898,713	152,691,953	152,842,785
Administration	6,139,744	6,047,283	5,896,547
Transportation	13,269,516	13,696,932	14,415,457
Pupil Accommodation	24,936,985	25,027,152	24,656,950
School Generated Funds	3,761,767	3,708,000	3,711,000
	\$ 195,006,725	\$ 201,171,320	\$ 201,522,739
Annual Surplus/(Deficit)	2,054,374	1,656,005	3,428,432
Unavailable for Compliance	1,902,361	1,880,234	1,882,413
Surplus/(Deficit) For Compliance	\$ 152,013	\$ (224,229)	\$ 1,546,019

GRANTS FOR STUDENT NEEDS

	<u>2016-2017</u> <u>Year End</u>	<u>2017-2018</u> <u>Rev Estimates</u>	<u>2018-2019</u> <u>Budget</u>	<u>Two Year</u> <u>Change</u>	<u>One Year</u> <u>Change</u>
Pupil Foundation Grant	78,842,050	80,582,779	81,964,918	3,122,868	1,382,139
School Foundation Grant	11,992,852	12,043,258	11,900,048	(92,804)	(143,210)
Special Education	22,101,026	22,415,086	23,509,764	1,408,738	1,094,678
School Operations	16,958,941	16,964,546	17,249,621	290,680	285,075
Transportation	13,509,041	13,595,950	13,889,063	380,022	293,113
Qualifications and Experience	17,238,030	19,175,019	18,832,486	1,594,456	(342,533)
Board Administration and Governance	5,087,118	5,294,589	6,105,697	1,018,579	811,108
School Renewal	4,033,602	5,436,223	3,587,715	(445,887)	(1,848,508)
Debt Repayment (Interest Portion)	1,790,630	1,757,252	1,617,604	(173,026)	(139,648)
Deferred Capital Contributions	7,691,877	7,029,010	7,247,027	(444,850)	218,017
Learning Opportunities	2,660,954	4,840,346	4,237,086	1,576,132	(603,260)
Remote and Rural/Distant Schools	1,924,463	1,929,966	2,008,506	84,043	78,540
Language Allocation	1,912,548	2,012,199	2,150,784	238,236	138,585
Declining Enrolment Grant	139,834	34,959	63,490	(76,344)	28,531
Continuing Education	516,887	529,973	539,488	22,601	9,515
Indigenous Education	1,815,436	1,750,066	1,806,431	(9,005)	56,365
Safe Schools	303,429	306,973	310,224	6,795	3,251
Community Use	236,153	242,424	241,251	5,098	(1,173)
Trustee Association Fee	43,316	43,316	43,316	-	-
Restraint Savings	(137,145)	(137,145)	(137,145)	-	-
Sub total	\$ 188,661,042	\$ 195,846,789	\$ 197,167,374	\$ 8,506,332	\$ 1,320,585
Less Tangible Capital Assets	(174,900)	(77,636)	(77,636)	97,264	-
Less School Renewal Capital & Interest	(1,851,584)	(3,266,827)	(1,347,740)	503,844	1,919,087
Total	\$ 186,634,558	\$ 192,502,326	\$ 195,741,998	\$ 9,107,440	\$ 3,239,672

STATEMENT OF EXPENSES

Expense Categories	Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges on Capital	Rental Expense	Fees & Contract. Services	Other	Amortization and Write Downs & Net loss on disposal	Total Expenses
INSTRUCTION										
Classroom Teachers	88,052,848	10,973,539								99,026,387
Supply Teachers	5,407,146	879,950								6,287,096
Teacher Assistants	9,046,879	2,678,437								11,725,316
Early Childhood Educator	3,074,427	873,061								3,947,488
Textbooks/Supplies				2,242,881		139,000	239,000	4,000		2,624,881
Computers				682,973						682,973
(Para)Professionals/Technicians	3,848,982	851,666		154,630		1,000	30,612			4,886,890
Library/Guidance	2,542,765	410,004		-						2,952,769
Staff Development	505,694	80,613	1,210,938							1,797,245
Department Heads	409,926									409,926
Principals and Vice-Principals	7,018,684	760,418	38,311	59,520						7,876,933
School Office	3,317,015	935,889	33,500	708,690			290,000			5,285,094
Coordinators and Consultants	3,557,765	457,218		100,800		5,000	14,929	-		4,135,712
Continuing Educator	441,164	76,527		23,150						540,841
Amortization and Write Downs									663,234	663,234
Loss on disposal of TCA and assets held for sale										
Instruction Subtotal	127,223,295	18,977,322	1,282,749	3,972,644		145,000	574,541	4,000	663,234	152,842,785
ADMINISTRATION										
Trustees	101,178	3,426	25,000	49,670				43,316		222,590
Directors/Supervisory Officers	695,128	75,214	10,300	36,390				14,000		831,032
Board Administration	2,716,928	684,536	38,500	513,719		3,800	684,940	116,660		4,759,083
Amortization and Write Downs									83,842	83,842
Loss on disposal of TCA and assets held for sale										
Administration Subtotal	3,513,234	763,176	73,800	599,779	-	3,800	684,940	173,976	83,842	5,896,547
TRANSPORTATION										
Pupil Transportation							14,270,457			14,270,457
Transportation-Provincial Schools							145,000			145,000
Amortization and Write Downs										
Loss on disposal of TCA and assets held for sale										
Transportation Subtotal							14,415,457			14,415,457
PUPIL ACCOMMODATION										
School Operations/Maintenance	6,025,238	1,708,241	9,400	5,561,940		1,000	737,500	1,000		14,044,319
School Renewal Expense				2,349,762						2,349,762
Other Pupil Accommodation					1,494,287					1,494,287
Amortization and Write Downs									6,768,582	6,768,582
Loss on disposal of TCA and assets held for sale										
Pupil Accommodation Subtotal	6,025,238	1,708,241	9,400	7,911,702	1,494,287	1,000	737,500	1,000	6,768,582	24,656,950
OTHER										
School Generated Funds				3,711,000						3,711,000
Other Non-Operating Expenses										
Amortization and Write Downs										
Loss on disposal of TCA and assets held for sale										
Provision for contingencies										
Subtotal - Other				3,711,000						3,711,000
TOTAL EXPENSES	136,761,767	21,448,739	1,365,949	16,195,125	1,494,287	149,800	16,412,438	178,976	7,515,658	201,522,739

CAPITAL EXPENDITURES SUMMARY

	<u>2016-2017</u> <u>Actual</u>	<u>2017-2018</u> <u>Rev Estimates</u>	<u>2018-2019</u> <u>Budget</u>
Minor Capital Assets (Furniture, computers, vehicles)	174,896	77,636	77,636
Land, Buildings, Construction in Progress			
Childcare Retrofitting	383,720	-	
Trent River Public School	4,843,640	-	
Old Athol Demolition	93,221	-	
Marmora Public School	2,051,216	4,241,393	
Consolidated Belleville Secondary School			250,000
Centre Hastings Secondary School			1,000,000
Belleville Elementary Replacement School			1,400,000
Community Hubs/Accessibility	672,337		
School Renewal	1,681,015	2,397,066	1,238,640
Land Improvement	23,433	-	
School Condition Improvement	11,530,266	13,842,856	12,526,951
Greenhouse Gas Reduction Fund	25,939	2,674,590	1,206,160
Interest on Capital	170,569	182,525	109,100
	<u><u>\$ 21,650,252</u></u>	<u><u>\$ 23,416,066</u></u>	<u><u>\$ 17,808,487</u></u>

ACCUMULATED SURPLUS/DEFICIT

	Accumulated Surplus (Deficit) - Balance at September 1	Transfer to Committed Capital or Committed Sinking Fund Interest Earned	Accumulated Surplus (Deficit) In Year Increase (Decrease)	Accumulated Surplus (Deficit) - Balance at Aug 31
Available for Compliance - Unappropriated				
Operating Accumulated Surplus	3,037,286		1,546,019	4,583,305
Available for Compliance - Unappropriated	3,037,286	-	1,546,019	4,583,305
Available for Compliance - Internally Appropriated				
Retirement Gratuities	-			-
WSIB	-		-	-
School Renewal (previously included in pupil accommodation debt reserve)	-	-	-	-
Amounts previously included in pupil accommodation debt reserves that are not related to NPP or School Renewal	-	-	-	-
Other Purposes - Operating	-	-	-	-
Available for Compliance - Internally Appropriated	-	-	-	-
Total Accumulated Surplus (Deficit) Available for Compliance	3,037,286	-	1,546,019	4,583,305
Unavailable for Compliance				
Employee Future Benefits - retirement gratuity liability .	(11,683,224)		1,825,504	(9,857,720)
Employee Future Benefits - Early Retirement Incentive Plan .	-		-	-
Employee Future Benefits - Retirement Health, Dental, Life Insurance Plans etc.	(170,762)		42,691	(128,071)
Employee Future Benefits - other than retirement gratuity	(963,121)			(963,121)
Interest to be Accrued	(449,873)		14,218	(435,655)
School Generated Funds	2,160,594		-	2,160,594
Revenues recognized for land	1,328,546		-	1,328,546
Liability for Contaminated Sites				-
Total Accumulated Surplus (Deficit) Unavailable for Compliance	(9,777,840)	-	1,882,413	(7,895,427)
Total Accumulated Surplus (Deficit)	(6,740,554)	-	3,428,432	(3,312,122)