

Finance Committee Meeting - April 17, 2023

Durham Catholic District School Board
April 17, 2023 at 7:00 p.m.

Agenda

1. Opening

- 1.1. Memorials and Prayer
- 1.2. Land Acknowledgement
- 1.3. Roll Call and Apologies
- 1.4. Call to Order
- 1.5. Approval of Agenda
- 1.6. Declarations of Interest

2. Items for Information

- 2.1. Delegations
 - 2.1.1. Association of Professional Student Services Personnel (APSSP)

3. Items for Decision

- 3.1. Approval and Signing of Minutes of Previous Meeting (February 6, 2023)
- 3.2. Business Arising from February 6, 2023 Meeting

4. Items for Discussion

- 4.1. Staff Reports
 - 4.1.1. 2022/2023 Second Quarter Budget Status Report
- 4.2. Presentation
 - 4.2.1. Budget Process and Consultation Update
 - 4.2.2. Finance Committee Meeting Date Change – May 29, 2023

5. Other Business

- 5.1. Board Communications
- 5.2. Motion to Adjourn
- 5.3. Closing Prayer

A Spring Prayer

Dear God:

Spring is a metaphor for change. Some changes we eagerly await, and some we abhor. Some changes we plan, and others arrive uninvited. To all these changes we ask the gift of Your perspective beckoning us to expectation, hope, and rebirth.

May the sunlight and the rain be reminders that You are at work renewing the earth. As a God of renewal, You are ever at work in our lives, too.

Open our eyes and lives to the needed changes in our lives this Spring. Awaken us to new life and perspective, for we pray in Jesus' name.

Amen.

Submitted by Rev. Mark Bekkedahl



Land Acknowledgement

We, here in the Durham Region, respectfully acknowledge that we are on the traditional lands of the Mississaugas of Scugog Island.

Niinwind ndi kendaamin omaa Durham Region debendmowaad giw Michi Saagiig of Scugog Island iw aki omaa yaa yong.





**DURHAM CATHOLIC
DISTRICT SCHOOL BOARD**
Learning and Living in Faith

Memorandum

To: Finance Committee

From: Marie Hammond, Chief Financial Officer

Date: April 17, 2023

Subject: **Finance Committee Agenda – April 17, 2023**

Recommendation

Moved by , seconded by

“THAT the Finance Committee approve the Agenda of the April 17, 2023 Finance Committee meeting.”

Rationale

See attached.

MH/II
Attachment



**DURHAM CATHOLIC
DISTRICT SCHOOL BOARD**
Learning and Living in Faith

Memorandum

To: Finance Committee

From: Marie Hammond, Chief Financial Officer

Date: April 17, 2023

Subject: **Correspondence for Budget Planning (from APSSP)**

Please find attached a letter from the Association of Professional Student Services Personnel (APSSP). A representative from APSSP will be in attendance at the April 17, 2023 meeting to present their input for the 2023/2024 budget.

MH/II

Attachment: Correspondence from APSSP

Letter to the Chair of the Finance Committee for April 17, 2023

Attention: Chair of the Finance Committee through to the Trustees, Director, and Chief Financial Officer

Thank you for extending an invitation to union representatives for input in establishing budget priorities for the upcoming school year.

The members of the Association of Professional Student Services Personnel (APSSP) are highly educated professionals and paraprofessionals who provide uniquely specialized services to the most vulnerable students and families enrolled in our schools. Within the Durham Catholic District School Board (DCDSB), the disciplines represented by APSSP's 58 members include:

- Board Certified Behaviour Analysts (BCBAs)
- Chaplains
- Child and Youth Counsellors (CYCs)
- Communicative Disorders Assistant (CDA)
- Orientation & Mobility Specialist (OMS)
- Psychological Services staff (psychometrists, psychological associates, and psychologists)
- Speech-Language Pathologists (SLPs), and
- Social Work/Attendance Counsellors(SWs)

Each intervention, regardless of discipline, offers individualized and/or classroom-wide supports. Our services are provided across all schools in our system, including our virtual school and students who are operating through supervised alternative learning (SAL).

At the heart of our education system is the children and by extension their families. Every discipline in our union, especially as person-centred service providers, embodies the board's vision where every person is:

- Safe and welcomed
- Accepted and valued
- Heard and engaged
- Supported and prepared

We know the board faces many challenges with trying to balance its budget. It was noted at the board's last financial meeting how the Collective agreements "are huge impacts on the budget". Our position is that it is not the Collective agreements, but that as ethical, caring service providers, we are trying to offer the best opportunity and growth for our students. We are invested in providing care and bridging gaps for our children and youth. And, our goal is to prevent students from falling through the cracks when services are not offered, for we know that in many instances, if our services are accessed through the school board, the families will not access the needed services in the community. We work with some of the community's most vulnerable children and

families, and care greatly about helping them be as healthy and capable as possible through providing opportunities that we know they would simply not have otherwise.

The organization, People for Education, entitled their 2021-22 Annual Ontario Schools Survey “A Perfect Storm of Stress”. In this report they warn “the issues facing students and educators remain relatively unchanged since last year, and the magnitude, prevalence, and urgency of these issues have only grown.”

Now in 2023, as we struggle to achieve some kind of normalcy after the pandemic, the challenges facing educators are three-fold. First, the pre-covid struggle to provide each student, no matter what his or her circumstances, with a quality education which would prepare them for their future endeavours, whatever those may be, continues. Secondly, the recognition and amelioration of the current realities that 18-22% of students in Ontario meet the criteria for mental health illness or concern, and that 17.3% of the Ontario student population relies on special education services or programs. Thirdly, is the reality that the previous two challenges have basically threatened any gains that have been made in student literacy and mental health.

In support of this, last year we shared with the board that over the last number of years, in every school throughout the DCDSB, we have seen an increasing number of students who require the services of one or more APSSP staff. This includes students experiencing learning difficulties, or academic failure; students with speech, language and communication challenges; students with behavioural, social, emotional, and self-regulation difficulties; students with mental health concerns; students with developmental and intellectual disorders; and students with multiple needs in several of these categories. In contrast to years past, we are seeing an exponential increase in children who present with very complex issues requiring our care, and more than ever, we are seeing families who are struggling also.

So now, we are at the time of year where the board is trying to determine what is important. Without question, all of the disciplines in our union are working to support children of all ages, both directly and indirectly and we are going above and beyond our job descriptions and hours in the day to do so. Below, I share a minimized version of our roles:

- Our BCBAs are supporting the Autism team and the Behaviour Resource team runs afterschool groups. BCBAs offer assessments and support the Early Intervention classrooms and provide VTRA (Violent Threat Risk Assessment) support as needed.
- Our Chaplains, who cannot be employed without receiving approval of the Local Ordinary, extend beyond supporting the board’s strategic goal of faith formation. They feed, clothe, coordinate all charitable functions, etc. They are advocates, advisors, and most certainly do not operate within the confines of a 9am-5pm job.
- Our CYCs’ focus mostly centers around school-based issues. They offer evidence-based, ministry mandated (i.e.-School Mental Health Ontario), and social-emotional learning programs and interventions (as outlined by Yale, Harvard, and Berkely Universities) individually, in small groups and classroom wide, to better students’ emotional intelligence, thinking and coping. They also work in

collaboration with other Student Services personnel collaborating about how to best support individual students and classrooms, which involves attending shared meetings and problem-solving.

- Our CDA not only trains and educates staff who support students that use technology as communication devices, but also, implements the students' therapy goals for our highest needs students who are non-verbal, and have severe speech disorders.
- Our single OMS worker, who we share with the public board, provides experiential learning to our visually impaired students by helping them to explore and navigate various environments, by training them to access their other senses and tools to make sense of their world.
- Our psych staff should not be reduced to mere Assessment professionals. They provide mental health and learning consultation and assessment services for children and youth with suspected or confirmed learning, behavioural and emotional challenges (e.g., learning/intellectual disabilities, Autism, Anxiety, Depression, ADHD, etc.). They also collaborate and provide professional development/resources to educators in the board and family members, conduct suicide risk assessments, respond to community crises when requested, and help parents access critical health related funding initiatives that can greatly change the trajectory of a child's life.
- Our board's SLPs' have expertise in evaluating various aspects of language and phonological awareness skills as well as providing early identification and intervention; this plays a crucial role in supporting students and educators. Research indicates that early intervention which includes systematic, explicit, and intensive instruction in phonological awareness, phonics, reading fluency, vocabulary, and reading comprehension is essential to supporting students who are at-risk.
- Lastly, our SWs/Attendance Counsellors support children and families with systemic issues. They offer mental health supports and interventions, they work with families to navigate through micro and macro levelled barriers (both internal and external to our school system) and frequently collaborate with other student services personnel though shared team meetings and ongoing consultation. These professionals are also critical crisis responders and frequently conducting risk assessments with some of our board's most challenging students.

By offering this short synopsis of the role of each discipline within our union, I hope you can see that no one profession is more valuable than the next. We are essential services and there is no family that we have supported who would argue otherwise. In fact, the only complaint is that there is not enough APSSP representatives to support the needs.

So, when we put into context that our student enrolment in the board was 22 472 students on Sept 30/22, spanning across 39 elementary schools, 7 high schools, and 6 alternative and continuing education sites, yet we are only 58 members (across 8 disciplines) trying to service our community, it is clear there is not enough of us. The reality of today's classroom is one of differentiated learning, of students who face a myriad of challenges and needs, each of which need to be addressed and administered in a particular

individualized way. Both teachers and students require our support and presence, now more than ever. Going forward in the budget process, we encourage the Board to prioritize and increase the supports provided by Association of Professional Student Services Personnel.



**DURHAM CATHOLIC
DISTRICT SCHOOL BOARD**
Learning and Living in Faith

Memorandum

To: Finance Committee

From: Marie Hammond, Chief Financial Officer

Date: April 17, 2023

Subject: **Finance Committee Minutes – February 6, 2023**

Recommendation

Moved by _____, seconded by _____

“THAT the Finance Committee approve the minutes of the February 6, 2023 Finance Committee meeting.”

Rationale

See attached.

MH/II
Attachment



**DURHAM CATHOLIC
DISTRICT SCHOOL BOARD**
Learning and Living in Faith

Finance Committee Meeting Minutes

Durham Catholic District School Board
February 6, 2023 at 7:00 p.m.

Trustees Present

K. Beatty (remote), R. Damianopoulos, J. Emanuel, M. Forster

Director of Education Present

T. Barill

Senior Administration Present

S. Grieve, M. Hammond, R. Rodriguez (remote)

1. Opening

1.1. Memorials and Prayer

M. Hammond offered the opening prayer.

1.2. Land Acknowledgement

1.3. Roll Call and Apologies

1.4. Call to Order

M. Hammond called the meeting to order at 7:01 p.m.

1.5. Approval of Agenda

Motion FC20230106-01

“THAT the Finance Committee approve the Agenda of the February 6, 2023 Finance Committee meeting.”

Moved by M. Forster, Seconded by J. Emanuel.

CARRIED

1.6. Declarations of Interest

None

2. Items for Decision

2.1. Election of Chair

M. Hammond opened the floor for nominations for the position of Chair of the Finance Committee.

M. Forster nominated R. Damianopoulos as Chair of the Finance Committee. J. Emanuel seconded the nomination.

R. Damianopoulos accepted the nomination.

Motion FC20230106-02

"THAT the Finance Committee of the Durham Catholic District School Board appoint R. Damianopoulos as Chair of the Finance Committee"

Moved by M. Forster, Seconded by J. Emanuel.

CARRIED

2.1.1. Election of Vice Chair

R. Damianopoulos opened the floor for nominations for the position of Vice Chair of the Finance Committee.

M. Forster nominated J. Emanuel as Vice Chair of the Finance Committee.

J. Emanuel accepted the nomination.

Motion FC20230106-03

"THAT the Finance Committee of the Durham Catholic District School Board appoint J. Emanuel as Vice Chair of the Finance Committee"

Moved by M. Forster, Seconded by R. Damianopoulos.

CARRIED

2.2. Business Arising from June 13, 2022 Meeting

None

2.3. Approval and Signing of June 13, 2022 Minutes

Motion FC20230106-04

"THAT the Finance Committee approve the minutes of the June 13, 2022 Finance Committee Meeting."

Moved by M. Forster, Seconded by J. Emanuel.

CARRIED

3. Items for Discussion

3.1. Staff Reports

3.1.1. Committee Mandate and Terms of Reference

3.1.2. Budget Process Report 2023-2024

3.2. Presentation

3.2.1. 2023-2024 Budget Process

The 2023/2024 budget process has begun with the objective of developing a balanced budget to submit to the Ministry of Education following Trustee review and approval by the end of June 2023.

M. Hammond reviewed the highlights from the 2022/2023 Revised Estimates submission, stages of the 2023-2024 budget process, budget considerations and stakeholder consultation. Stakeholder consultation will be sought through three thought exchanges that align with the strategic priorities in the Board's new strategic plan. The exchanges are now open and available for input.

T. Barill explained the importance of making the connections between the Board's new multi-year strategic plan and the 2023/2024 budget and strategic priorities report which lays out the goals and direction for the upcoming school year.

M. Forster inquired about involving the broader community and parishes in the budget process. M. Hammond and T. Barill indicated that the consultation would be promoted through parent/guardian newsletters, the staff weekly Buzz, the Board's website and social media. Staff will also engage with Board committees, Student Senators and Employee Affiliates. Chair Damianopoulos suggested that parish priests be engaged as well as posting it in parish bulletins. Stakeholder input will be reviewed by the Finance Committee at the meeting on April 17, 2023.

Chair Damianopoulos enquired about the future possibilities and expansion of the Thoughtexchange platform and if any insight had been obtained through the recent conference attended by the director. T. Barill updated the committee on the experiences learned and shared at the conference as well as the future technological advancements the company is working towards.

M. Forster thanked Director Barill for her attendance at this session, M. Hammond for her presentation and for ensuring that the stakeholders will have the opportunity to respond and contribute to the budget process.

4. Other Business

4.1. Board Communications

None

4.2. Motion to Adjourn

Motion FC20230206-05

“THAT the Finance Committee Meeting of February 6, 2023 adjourn”

Moved by: M. Forster, Seconded by J. Emanuel.

CARRIED

The meeting adjourned at 7:51 p.m.

4.3. Closing Prayer

M. Forster offered the closing prayer.

Recording Secretary: L. Lane

Approved by:

R. Damianopoulos
Chair, Finance Committee

Marie Hammond
Resource, Finance Committee



**DURHAM CATHOLIC
DISTRICT SCHOOL BOARD**
Learning and Living in Faith

Memorandum

To: Finance Committee
From: Marie Hammond, Chief Financial Officer
Date: April 17, 2023
Subject: **2022/2023 Second Quarter Budget Status Report**

Purpose

To provide the Finance Committee a financial update at the mid-year point of the year.

Background

An important exercise each year is the preparation of the mid-year Second Quarter Budget Status Report. The report provides an analysis of planned versus actual as of the mid-year mark. It also serves as the basis for the year end forecast and gives insight into potential areas of pressure and/or opportunity at the onset of the budget development process for the upcoming year. Attached is the 2022/2023 Second Quarter Budget Status Report as at February 28, 2023. As noted in the report, the year-to-date results would indicate that there is no change in the projected year end surplus.

MH/II
Attachment



**DURHAM CATHOLIC
DISTRICT SCHOOL BOARD**
Learning and Living in Faith

2022/2023 Second Quarter Budget Status Report and Mid-Year Forecast



Our Mission

To be an inclusive Catholic learning community that inspires every student to achieve their full potential through faith and education.

Our Vision

By fostering positive relationships with home, school, parish and community, students and staff will learn and work in a Catholic environment where every person is:

- Safe and welcomed
- Accepted and valued
- Heard and engaged
- Supported and prepared

Our Values

We live our faith by demonstrating values of love, hope, faith, charity, respect and reconciliation.

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Average Daily Student Enrolment

	2022/2023	2021/2022	Variance	% Change
Elementary	15,225	15,056	169	1.11%
Secondary	6,599	6,518	81	1.23%
Total	21,824	21,574	250	1.15%

As noted in the above table the Board's enrolment across the two panels has grown by 1.15%. Based on current projections, the Board anticipates stable enrolment with modest growth (1% - 1.7% increase) over the next few years.

It is important to note the Board's Long Term Capital Plan and Land Acquisition Strategy is significantly influenced by the Board's student enrolment population, particularly its geographic dispersion and demography. As the Region of Durham continues to expand northwards from east to west it is critical that the Board maintain efficient and effective utilization of its school facilities such that it can continue to service existing communities while generating the ability to qualify for new schools in growth areas.

Means by which the Board manages its facility utilization include boundary reviews, program reviews and where warranted accommodation (school closure) reviews. The Board's capital footprint also significantly impacts the operating budget and as such it is paramount that the Long-Term Accommodation Plan be continually reviewed, updated and diligently implemented in order to maintain a healthy overall financial position.

Summary of Revenue as at February 28, 2023

Operating	Budget	Received	Anticipated	Received to Anticipated Variance
Ministry Grants (GSN)	\$258,135,456	\$137,287,152	\$137,287,152	\$0
Other Ministry (PPF)	4,925,990	3,136,540	3,136,540	0
Secondments	1,171,981	0	0	0
Government of Canada	721,599	471,770	471,770	0
Other Provincial Agencies	1,049,208	673,376	673,376	0
Community Use of Schools	750,000	337,126	375,000	(37,874)
Continuing Education Fees	200,000	98,513	100,000	(1,487)
International Students	816,675	818,321	816,675	1,646
Partnership Agreements	926,500	753,785	555,900	197,885
Interest Revenue	0	180,323	0	180,323
Incentive Revenue	115,322	104,272	57,661	46,611
School Generated Funds	<u>5,000,000</u>	<u>3,239,905</u>	<u>3,239,905</u>	<u>0</u>
Subtotal	\$273,812,731	\$147,101,083	\$146,713,979	\$387,104
Capital				
Ministry Grants (GSN)	\$51,043,930	\$4,251,019	\$4,251,019	\$0
Multi-Year Technology Program	455,000	0	0	0
Proceeds of Disposition	2,075,005	2,075,005	2,075,005	0
Education Development Charges	<u>24,075,294</u>	<u>17,787,790</u>	<u>19,575,294</u>	<u>(1,787,504)</u>
Subtotal	\$77,649,229	\$24,113,814	\$25,901,318	(\$1,787,504)
TOTAL	\$351,461,960	\$171,214,897	\$172,615,297	(\$1,400,400)

Notes follow on next page

Summary of Revenue - Notes

The majority of the Board's revenue sources are cash flowed based on a pre-determined schedule of remittances such as:

- The Ministry monthly grant payment;
- Installments based on other Ministry funding transfer payment agreements;
- Secondments billed at the end of the term;
- Government of Canada scheduled payments;
- Monthly or ongoing other revenue sources such as partnership agreements and community use of schools;
- Monthly EDC payments from the municipalities; and
- Transfers from reserve funds during the year end process.

As a result, there should not be much, if any, variance between actual and anticipated as most payments are known in amount and are to be received on a fixed schedule.

The positive variance in operating revenue noted above is due to increased partnership revenue and interest revenue resulting from higher interest rates and a positive cash balance throughout the first two quarters of the fiscal year. This additional revenue will be used to address pressures in expenditures (as noted in Attachments 4, Wages and Benefits and 6, Departmental Expenditures).

Education Development Charges automatically flow to the EDC reserve fund to be used for future land purchases. As a result, the Board's overall capital revenue position is essentially neutral relative to budget at the mid-year point.

Summary of Expenditures as at February 28, 2023

	2022/2023 Budget	Actual Expenditures	%	Anticipated	%	Actual to Anticipated Variance
Wages & Benefits	\$233,240,071	\$117,102,187	50.2%	\$117,473,155	50.4%	\$370,968
Schools	2,299,050	1,477,583	64.3%	1,379,430	60.0%	(98,153)
Departments	33,007,546	15,446,729	46.8%	15,528,784	47.0%	82,055
Provision to Operating Reserve	266,064	0	0%	0	0%	0
School Funds	5,000,000	2,563,054	51.3%	2,563,054	51.3%	0
Capital Programs	<u>77,649,229</u>	<u>33,611,538</u>	43.3%	<u>37,006,375</u>	47.7%	<u>3,394,837</u>
Total	\$351,461,960	\$170,201,091	48.4%	\$173,950,798	49.5%	\$3,749,707

Attachment 3 is a summary of the detailed analysis contained in Attachments 4 through 7 of the Board's year to date expenditures in comparison with anticipated results.

In particular, Attachment 4 breaks down the wage variance into four components and Attachment 6 provides analysis regarding the year-to-date results for each of the individual departments.

In addition, Attachment 7 outlines the spending (anticipated versus actual) in the capital programs area of the budget.

Anticipated expenditures are based on two core components: anticipated consumption rate of annual ongoing operating costs (i.e. - utilities); and anticipated stage of completion of various individual operating and capital related projects and initiatives.

Wages and Benefits as at February 28, 2023

	Budget	Actual	%	Anticipated	%	Actual to Anticipated Variance
Wages – Academic	\$142,736,201	\$71,839,482	50.3%	\$71,747,787	50.3%	(\$91,695)
Wages – Support	47,221,673	24,620,425	52.1%	25,221,136	53.4%	600,711
Sick Leave Plans	5,738,810	3,306,384	57.6%	2,928,568	51.0%	(377,816)
Benefits/ Deductions	<u>37,543,387</u>	<u>17,335,896</u>	46.2%	<u>17,575,664</u>	46.8%	<u>239,768</u>
	<u>\$233,240,071</u>	<u>\$117,102,187</u>	50.2%	<u>\$117,473,155</u>	50.4%	<u>\$370,968</u>

Anticipated wages at the mid-year point detailed in the above chart (Attachment 4) are based on the following: teaching wages at 13 pays out of 26; EA's and ECE's at 13 pays out of 22; other support staff and non-teaching wages at 13 pays out of 26; supply teacher costs at 99 days out of 194.

Overall, the Board's annual wages and benefits budget is derived by the number of staff required by the system as outlined in Attachment 5 (Staffing Summary).

In reviewing the above chart, a positive variance is noted in support wages resulting from vacant positions throughout the first half of the year. It has been difficult for the Board to find qualified staff in certain fields, such as the trades. Lower than anticipated wages have also resulted in savings in benefits at the mid-year point. As positions are filled, savings in both wages and benefits will dissipate throughout the remainder of the year.

Also noted in the above chart is a negative variance in the sick leave category. The Board continues to experience unprecedented absences and is forecasting a continued pressure in supply costs throughout the remainder of the year.

In addition, there is a small negative variance in academic wages resulting from adjustments in staffing requirements as noted on Attachment 5.

On April 6, 2023, staff received a report from School Boards' Co-operative Inc. (SBCI) which reflects an amended forecast for WSIB costs which is approximately \$260,000 higher than the current budget. These additional costs will be incurred by the year end.

Savings resulting from vacant positions will be utilized to offset pressures in supply costs, increased WSIB expenses and academic staffing adjustments.

Staffing Summary as at February 28, 2023

	Budget	Payroll	Variance
Teachers			
Elementary Teachers	909.68	910.38	(0.70)
Secondary Teachers	435.16	435.68	(0.52)
Coordinators/Consultants	34.50	34.50	0.00
Principals/Vice-Principals			
Elementary/Secondary	77.67	77.67	0.00
Non-Teaching			
Senior Administration	12.00	12.00	0.00
Middle Management/Non-Union	64.00	62.00	2.00
Faith Formation	8.00	8.00	0.00
Student Services	46.30	45.30	1.00
Educational Assistants	321.00	321.00	0.00
Early Childhood Educators	97.00	97.00	0.00
Custodial Maintenance	169.00	166.00	3.00
Secretarial/Clerical	112.50	110.00	2.50
Trustees	8.00	8.00	0.00
Secondments	9.83	9.83	0.00
Total	2,304.64	2,297.36	7.28

The majority of the Board's operating budget is wages and benefits. From a financial controls' perspective, the easiest way in which to monitor this area of the budget is to compare budgeted positions to those hired and on payroll as per the staffing summary (Attachment 5).

There are a number of positions which are dependent on student enrolment, and which can fluctuate throughout the year. In addition, many positions are determined by collective agreement and/or specified Ministry funding.

At the mid-year point there are a number of positions which may have become vacant during the year, and which are yet to be filled based on timing, candidate availability, hiring processes, etc.

As noted on Attachment 4 (Wages and Benefits), the Board has experienced difficulties in hiring in certain areas. It is anticipated these positions will be filled during the second half of the year.

Overall, the total number of staff on payroll is within the budgeted complement with the above noted vacancies due to be filled at some point during the remainder of the year or utilized to offset pressures noted in other areas.

Departmental Expenditures as at February 28, 2023

	Budget	Actual	%	Anticipated	%	Actual to Anticipated Variance
Student Transportation	\$7,950,639	\$3,932,338	49%	\$3,975,319	50%	\$42,981
Facilities Services	10,009,871	5,417,947	54%	5,343,143	53%	(74,804)
Information Technology	3,427,967	1,676,750	49%	1,628,984	48%	(47,766)
Academic Services	9,312,466	3,349,333	36%	3,482,818	37%	133,485
Business Services	186,000	87,498	47%	93,000	50%	5,502
Human Resources	708,972	260,494	37%	304,486	43%	43,992
Mileage/Travel Allowances	483,738	260,318	54%	241,869	50%	(18,449)
Director's Office	221,000	138,932	63%	110,500	50%	(28,432)
Legal/Professional Services	360,109	98,892	27%	151,246	42%	52,354
Trustees/Student Reps	225,084	178,232	79%	146,305	65%	(31,927)
Communications	121,700	45,995	38%	51,114	42%	5,119
Total	\$33,007,546	\$15,446,729	47%	\$15,528,784	47%	\$82,055

Upon review of the analysis of departmental expenditures (Attachment 6) there is savings in Academic Services. Given that these budgets are primarily funded by the Ministry for use towards specified initiatives it is anticipated that any remaining funds will need to be carried over to next year.

There are also savings in Student Transportation due to route cancellations resulting from driver absences.

In addition, as noted in the above chart, is the negative variance in Facility Services resulting from pressures in utility costs, specifically gas prices. Savings in Student Transportation and additional revenue from Attachment 2 (Summary of Revenue) may be necessary to offset this pressure.

All remaining departments essentially offset each other for typical expenditure consumption. The departmental variances as shown in the above schedule are a result of timing differences in relation to estimated consumption/utilization rates. It is anticipated that each Superintendent will manage their expenditures within the allocated budget with the exception of the aforementioned cost pressures and/or savings.

Capital Program Expenditures as at February 28, 2023

	Budget	Actual	%	Anticipated	%	Actual to Anticipated Variance
Msgr Paul Dwyer C.H.S., Replacement (see Note 1)	\$11,762,251	\$121,489	1%	\$1,176,225	10%	\$1,054,736
St. Anne Catholic School Addition (See Note 2)	4,210,526	33,216	0%	0	0%	(33,216)
Unnamed North Pickering (Seaton) Elementary School (See Note 3)	8,478,058	0	0%	0	0%	0
Debenture Payments	6,683,107	3,341,553	50%	3,341,553	50%	0
School Renewal	6,675,973	2,835,367	42%	2,670,389	40%	(164,978)
School Condition	13,234,015	7,911,580	60%	7,940,409	60%	28,829
Multi-Year Technology Program	455,000	358,339	79%	227,500	50%	(130,839)
Transfer to Proceeds of Disposition (POD) Reserve	2,075,005	1,222,204	59%	2,075,005	100%	852,801
Transfer to EDC Reserve	24,075,294	17,787,790	74%	19,575,294	81%	1,787,504
Total	\$77,649,229	\$33,611,538	43%	\$37,006,375	48%	\$3,394,837

- Note 1: Total Ministry approved funding for Monsignor Paul Dwyer Replacement School - \$29,405,627. The budget reflects anticipated 2022/2023 spend.
- Note 2: Amended Ministry approved funding for St. Anne Catholic School Addition - \$4,801,755. Subsequent to budget, additional funding was approved.
- Note 3: Total Ministry approved funding for the Unnamed North Pickering (Seaton) elementary school is \$16,956,116. The budget reflects anticipated 2022/2023 spend.

Additional Capital Program Expenditure Notes

The capital budget is separate from the operating budget and has its own direct funding sources and/or multi-year based programs. The timing of certain programs is dependent on the nature of the work and the timing of approvals.

Cash flow for the capital program is short-term financed by the Board through its capital credit facilities and trued up (including interest costs) after each Ministry reporting cycle.

Unused capital funds are carried over to the next year to either complete the project or to be reallocated to new projects within the same capital program.

The Board is responsible to manage its capital programs on a multi-year basis and to complete projects within the funding provided by the Ministry with any cost overruns to be funded by the Ministry through an amended Approval to Proceed (ATP) or through the Board's Proceeds of Disposition reserve fund (upon approval from the Minister of Education). The Board has requested use of the Proceeds of Disposition Reserve in the amount of \$852,801 to offset cost overages in Child Care projects from the previous fiscal year.

Operating Reserve Fund Continuity Schedule

Balance as per 2021/2022 Financial Statements	\$NIL
2022/2023 Provision at Revised Estimates	266,064
Mid-Year Forecast Surplus or (Deficit)	0
Anticipated Balance at August 31, 2023	\$266,064

The Board's Accumulated Surplus is the only reserve fund available for use towards balancing the operating budget. The Board had utilized its operating reserves over the past two years to offset pandemic related costs and ended the fiscal year August 31, 2022 with a balance of \$NIL.

It has become the practice of the Board during the annual budget process to commit any projected operating surplus in the current year to the reserve fund (Attachment 8) to facilitate budget planning for the upcoming year. This exercise takes place at the mid-point of the year and as such the mid-year forecast has been determined and presented in the second quarter budget status report for the period ending February 28, 2023. At this time the year-to-date results would indicate that there is no change in the projected provision to reserve balance as presented in the 22/23 Revised Estimates report. Essentially, the cost pressures identified in academic wages, supply costs, WSIB expenses (Attachment 4) and Facility Services (Attachment 6) are expected to be offset by additional revenue (Attachment 2), vacant positions (Attachment 4) and Transportation Services (Attachment 6).

Summary of Cash Position and Investment Options

	Bank Balance		
	High		Average
September 2022	\$25,502,833	\$(4,393,874)	\$11,721,886
October 2022	\$56,542,352	\$20,749,516	\$39,881,272
November 2022	\$44,445,475	\$26,529,884	\$37,161,387
December 2022	\$65,936,753	\$29,202,856	\$44,872,582
January 2023	\$52,866,494	\$32,924,488	\$45,715,686
February 2023	\$46,911,584	\$25,531,804	\$36,347,251
Average			\$35,950,011

The Board's investment policy requires consideration of the following principles when determining its cash management strategy: achieve optimum rate of return; avoid borrowing if self-financing is possible; and ensure maximum security of funds. To this end the Board maintains all of its funds at one of the tier one major financial institutions. The Board continues to consolidate all of its operating and reserve funds into a single account to maximize interest earnings potential and to minimize overdraft charges or short-term financing costs.

The summary of cash position (Attachment 9) illustrates the change in activity taking place in the account during the course of a month whereby the average monthly high is a positive \$45.7 million, and the average monthly low is a positive \$11.7 million. This is due specifically to timing differences between the receipt of revenue and the payout of expenditure. From a revenue perspective the Board receives its Ministry grant installments monthly and tax installments quarterly from the Municipalities. However, expenditures follow a much more even and consistent stream with weekly payments to vendors and bi-weekly payroll for Board employees. As such there are peaks and troughs within the accounts each month.

The summary of cash position reported above includes funds in the Board's Education Development Charges Reserve which will be utilized to purchase property for the replacement Monsignor Paul Dwyer C.H.S. and the new Unnamed North Pickering (Seaton) elementary school.

Overall, the Board has experienced an increase in its operating cash position of \$1,013,806 since the beginning of the year, due to the fact that more funds were received (\$171,214,897 as per the Summary of Revenue, Attachment 2) than disbursed (\$170,201,091 as per the Summary of Expenditures, Attachment 3). This positive result does not represent an operating surplus for the year but rather is simply a cash flow surplus due to the timing of revenue and expenditure transactions. As the year progresses this trend will reverse itself and ultimately the Board's overall cash position should only represent a change from the prior year equivalent to the amount of reserves used to balance the operating budget or for specified capital purposes (such as Education Development Charges).

The Board maintains three credit facilities of \$30 million each (for a total of \$90 million) to support the Boards operating, capital programs and land acquisition cash flow requirements respectively.

Budget Process and Consultation Update

Presented to: Finance Committee
April 17, 2023

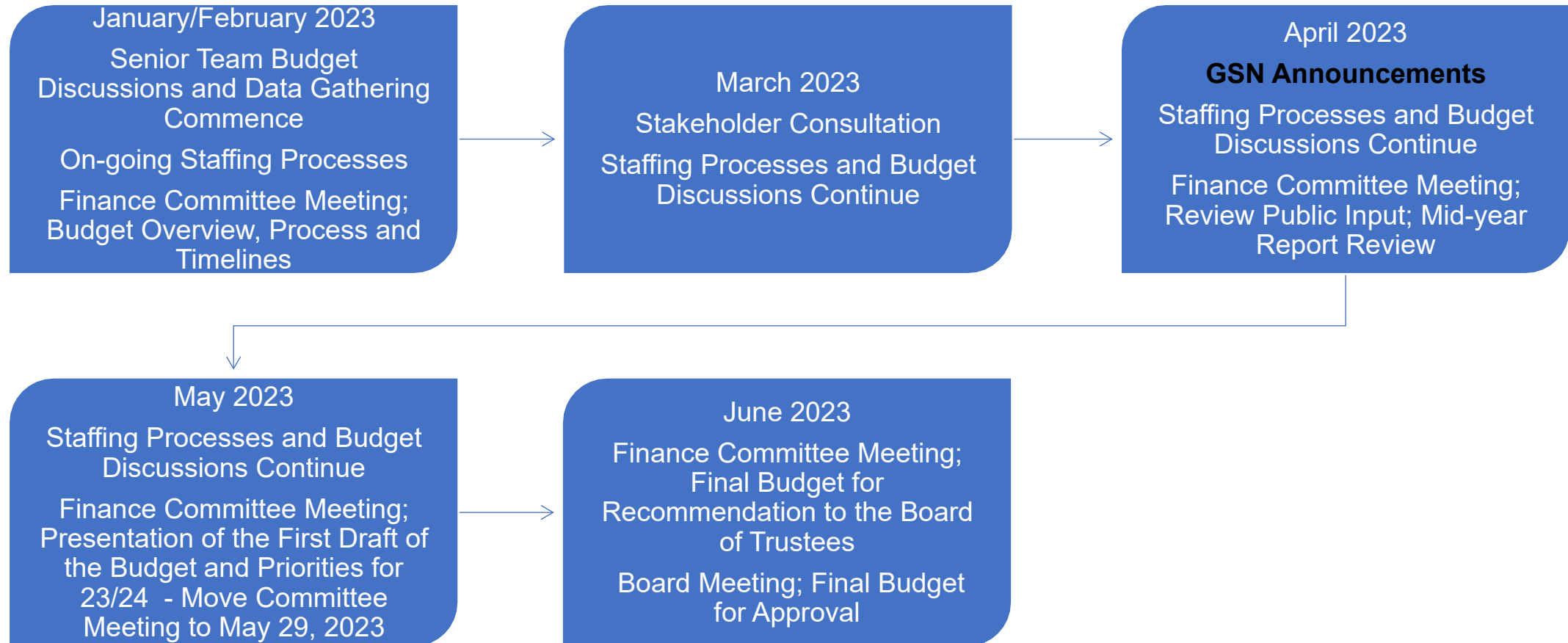
Agenda

- Where are we in the Budget Process?
- Budget Consultation
- Next Steps

Original Budget Process



Amended Budget Process



Budget Consultation

Completed to date:

- 4 separate thoughtexchanges were made available to all stakeholders on the budget and strategic priorities
- 3 live sessions on the above exchanges were held with Board Central Staff, Student Senators, Principals and Vice-Principals
- Delegations to the Finance Committee on April 17th
- Invitation for written submissions to Finance@dcdsb.ca

Participation on Individual Priority Exchanges

Category	% of Participation
Parent/Guardian/Caregiver	18%
Student	1%
Staff	70%
Parish/Community/Other	11%
Total	100%

Supporting Faith and Well-Being

Share your thoughts about how we can work together to make sure that all students have access to and receive support for their faith development, mental health and well-being?



71
Participants



53
Thoughts



642
Ratings

Supporting Faith and Well-Being Continued



Re-evaluate our model of inclusion. Students that require extensive support are not getting it.

4.1 ★★★★★ (19 👤)

Provide timely access to supports (e.g., social work, multi-disciplinary teams, etc.)

4.0 ★★★★★ (19 👤)

Students need to feel supported by as many entities as possible during these challenging times. The home/school/parish axis has become critical. Mental health, isolation and loneliness, self esteem impinged on by social media platforms make this support a non-negotiable in education today.

4.0 ★★★★★ (16 👤)

Advancing Human Rights & Equity

What are your thoughts on how we can work together to ensure that the voices of our diverse communities are heard and respected, and that disparities are addressed to cultivate a safe and equitable learning environment for all students?



120
Participants



80
Thoughts



1,913
Ratings

Advancing Human Rights & Equity Continued



Celebrating nationalities throughout the year Sharing different cultures

4.3 ★★★★★ (30 👤)

Ranked #1 of 80

Diverse community members need to be a part of our system at every level. So students can see our diverse community working together and that they can see role models within our system

4.3 ★★★★★ (30 👤)

Ranked #2 of 80

Ensure our diverse communities are represented in various roles within our schools & systems. This will help to give a voice to those who currently may not feel seen or heard within our systems.

4.3 ★★★★★ (29 👤)

Ranked #3 of 80

Improving Student Learning

What are your thoughts on how we can work together to engage students in meaningful interactions, connections and experiential learning opportunities that meet the needs of our diverse student population?



63
Participants



78
Thoughts



808
Ratings

Improving Student Learning Continued



Often experiential opportunities requires financial support If exploring experiential opportunities offsite bussing is very expensive

4.0 ★★★★★ (12 👤)

More professional development opportunities

3.9 ★★★★★ (12 👤)

Provide opportunities for multi-formats of assessments in class Provide opportunities for credits for community service and activities

3.9 ★★★★★ (12 👤)

School Based Thoughtexchange

As a school, what do you feel we are doing well, and what do you think we can do to improve in any of the following areas:
Supporting Faith & Well-Being, Advancing Human Rights & Equity and Improving Student Learning?

Participation in the School Based Exchange



713

Participants



414

Thoughts

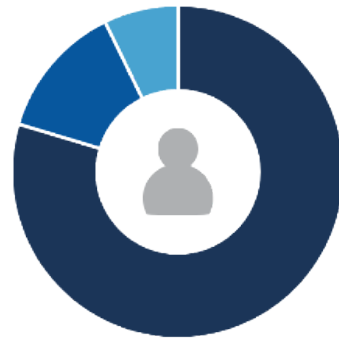



9,996

Ratings

Participation by Category – School Based Exchange

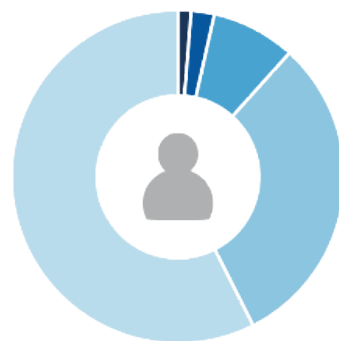
What category best describes you?




%		Answer
80%	(530)	■ Parent/Guardian/Caregiver
13%	(87)	■ Student
7%	(44)	■ Other

Supporting Faith & Well-Being

How important to you is Supporting Faith & Well-Being of our students?




%		Answer
1%	(9)	■ Not important
2%	(13)	■ Somewhat important
8%	(47)	■ Neutral
31%	(189)	■ Important
58%	(361)	■ Very important

Advancing Human Rights & Equity

How important to you is Advancing Human Rights & Equity?




%		Answer
3%	(20)	■ Not important
4%	(22)	■ Somewhat important
7%	(44)	■ Neutral
27%	(163)	■ Important
59%	(358)	■ Very important

Improving Student Learning

How important to you is Improving Student Learning?



%		Answer
1%	(3)	■ Not important
0%	(2)	■ Somewhat important
2%	(12)	■ Neutral
13%	(78)	■ Important
84%	(512)	■ Very important

Word Clouds – School Based Exchange

Based on the star ratings



**Based on the number of times
words appear**



Key Thoughts


I would like to see communication from the teachers if my child is falling behind or if they have any concerns before a report card time. I would like to have the chance to help my child succeed. I don't like the only communication being a report card.

4.5  (30 )
Ranked #1 of 414

There needs to be more supports in place for when students are having difficulty. Not just pushing them along. This is important so they end up with a proper education.

4.4  (39 )
Ranked #2 of 414

Continue to emphasize kindness towards and value in other people's lives, and who we are.

4.4  (26 )
Ranked #3 of 414

Key Thoughts – Mental Health and Social Emotional Well-Being

Faith and student well-being is very important. It is important that the child feels safe, welcomed and encouraged. It is important because that will lead to student success and the drive to do well

4.2  (39 )



I think more needs to be done regarding bullying. Both physical and verbal. If staff hear another child being spoken to inappropriately by peers they Should call out the kids. Often the ones being bullied don't complain. This leads to anxiety over going to school.



4.2  (37 )



Overall wellness activities Teaching the children about mental health and well being is important

4.2  (32 )

Key Thoughts – Student Engagement

Strong staff who really care about the students. Kids know when they are being invested in 4.2  (25 )

Teachers that care about their students. Teachers that check in with students when they see changes in their academics, demeanour and appearance. Students need to feel connected at school as they spend the majority of their day at school. They need to feel that others care and notice them. 4.1  (27 )

I like the fact that the school says prayer in the morning and before lunch. That is a great practice for Faith and well being. I believe prayer is important as it helps enhance our relationship with God. 4.1  (26 )

Pre-Budget Consultation: Provincial Standing Committee on Finance and Economic Affairs

“

The Committee heard from a variety of education stakeholders about the ongoing challenges for learning recovery in Ontario schools. A common theme was the need for increased mental health supports for students and teachers. Witnesses also spoke about the importance of enhancing supports for students with special needs, students who do not speak English as a first language, as well as Black and Indigenous students to address inequities and improve education outcomes.

Standing Committee on Finance And Economic Affairs

”

Comments from Ontario English Catholic Teachers' Association

“

The Ontario English Catholic Teachers' Association spoke about the importance of investing in learning recovery in the classroom, stating that COVID-19 magnified issues of student mental health and well-being, especially for equity deserving students.

Standing Committee on Finance And Economic Affairs

”

Comments from Ontario Catholic School Trustees' Association

“

The Ontario Catholic School Trustees' Association asked for a multi-year funding strategy for learning recovery, faith formation, and student mental health programs and services to address COVID-19 impacts, and additional funding for operational costs associated with virtual, board-operated, online learning programs.

Standing Committee on Finance And Economic Affairs

”

Next Steps

- Grants for Student Needs (GSN) and Financial Package – still outstanding
- Staffing and Enrolment Processes (ongoing)
- Registrations (ongoing)
- Senior Administration – continued planning and review of priorities
- Move May 15, 2023 Finance Committee meeting to May 29, 2023 due to delay in GSN
- Board of Trustees – Final draft for approval in June

Questions





**DURHAM CATHOLIC
DISTRICT SCHOOL BOARD**
Learning and Living in Faith

Memorandum

To: Finance Committee

From: Marie Hammond, Chief Financial Officer

Date: April 17, 2023

Subject: **Finance Committee Meeting Date Change for May 2023**

Recommendation

Moved by _____, seconded by _____

“THAT the Finance Committee approve the move of the May Finance Committee Meeting from May 15, 2023, to May 29, 2023.”

Rationale

Due to the delay in the Grants for Student Needs for 2023/2024, staff are proposing the May Finance Committee meeting be deferred to the end of the month. This change will allow staff time to prepare the draft budget inclusive of Ministry announcements and priorities. The release date of the 2023/2024 grants is projected to be by the end of April 2023.

MH/II
Attachment