

JUNE 14, 2023
SPECIAL BUDGET MEETING

The Waterloo Region District School Board held a Special Budget Meeting this evening at 7:00 p.m. in the Education Centre Boardroom, with the following members in attendance: J. Weston (Chairperson), B. Cody, C. Johnson, M. Radlein, M. Ramsay, C. Watson and K. Woodcock.

Trustees S. Piatkowski and M. Waseem were unable to attend.

Student Trustees V. Raina and K. Soror were in attendance.

The following senior administration members were in attendance: j. chanicka (Director of Education and Secretary, E. Dougan-McKenzie, N. Landry, S. Miller and G. Shantz.

Other staff in attendance: M. Mayer, S. Reidel, S. Uttley and W. Zhou.

CALL TO ORDER

Chairperson J. Weston called the meeting to order at 7:00 p.m.

Chairperson J. Weston shared regrets from S. Piatkowski and M. Waseem.

APPROVAL OF AGENDA

1. Moved by K. Woodcock, seconded by C. Johnson:

That the agenda of the, 2023, Committee of the Whole Meeting be approved.

-Carried-

DECLARATIONS OF PECUNIARY INTEREST

There were no declarations of pecuniary interest.

DELEGATIONS

There were no delegations.

REPORTS

2023-2024 BUDGET RECOMMENDATION

Associate Director G. Shantz introduced the budget report and thanked finance staff for their countless hours of work to prepare it.

Superintendent N. Landry provided introductory remarks sharing that the 2023-2024 budget has been developed based on Ministry of Education (Ministry) funding and directives and the Strategic Plan. The budget focuses on supporting early literacy, math, de-streaming, human

rights and equity and leverages the additional funding provided by the Ministry. It provides continuity and stability to the system while acknowledging fiscal challenges. The budget complies with legislative and regulatory requirements.

Trustee M Ramsay joined the meeting at 7:07 p.m.

2. Moved by C. Watson, seconded by M. Ramsay:

That the Waterloo Region District School Board suspend bylaw 9.12, allowing trustees to speak without limit on the 2023-2024 Budget Recommendations.

-Carried-

Superintendent N. Landry reviewed key budget risks related to financial sustainability, enrolment risk, inflation risk and labour risk. Trustees asked questions regarding enrolment count dates.

Superintendent N. Landry reviewed key changes to revenues including the end of one-time finding, changes to the student transportation funding model, changes to the School Operations Allocation, salary compensation benchmarks and Supports for Student funding. Trustees asked questions regarding the background of the Supports for Student funding and the intermediate enrolment.

Superintendent N. Landry reviewed the changes to the Priorities and Partnerships Funding (PPF). He proceeded to review the changes to the key expenditure areas. He reviewed the budget pressures of commodities and services, student transportation, unfunded liabilities and short-term supply costs. He reviewed budget adjustments necessary to ensure the amount of the in-year deficit is less than or equal to the lesser of 1% of a board's operating revenue for the applicable fiscal year. Trustees asked questions regarding school budgets and it was clarified that only moderate changes of less than 2% have been made in the past few years to accommodate an equitable board-wide computer plan. Trustees also asked questions regarding short-term supply costs, the transportation funding model and unfunded liabilities from statutory federal CPP enhancements. Superintendent N. Landry also responded to budget questions received from trustees in advance of the budget meeting. He then provided a timeline of next steps and a summary of the challenges and risks associated with the 2023-2024 budget.

Trustee K. Woodcock moved a motion to write a letter to the Ministry regarding funding shortfalls and trustees discussed this motion.

3. Moved by K. Woodcock, seconded by C. Johnson:

That the Chair of the Board write a letter to the Ministry of Education regarding the budget shortfalls and a request for funding; and

That this letter be sent as soon as possible with copies being sent to OPSBA, public school boards in Ontario, Local MPPs, the Regional Chair and local mayors.

-Carried-

Opposed: M. Ramsay

Trustees asked questions regarding the French language program, the remote learning program funding and expenditures, reserves, deficit recovery plans, GSN timelines, communication, consultation and further savings needing to be found for the 2024-2025 budget. They also asked questions about the calculation of Average Daily Enrolment (ADE) and the procedures around approving the budget.

The motion to approve the budget was moved and seconded and discussion ensued on the motion. A motion to postpone was moved and seconded and discussed with some trustees requesting further time to review the recommendation.

4. Moved by M. Ramsay, seconded by C. Watson:

That the Waterloo Region District School Board postpone consideration of the motion to approve the 2023-2024 Budget Recommendations to on or before the June 21, 2023, Special Budget Meeting.

-Postponement Carried-

5. Moved by K. Woodcock, seconded by C. Johnson:

That the Waterloo Region District School Board (Board) approve the budget as presented in this report—with revenues of \$855,718,565 and expenses of \$848,363,645 with the difference of \$7,354,920 attributed as follows:

Excess of Revenues over Expenditures	\$7,354,920
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LESS:

As required by Ministry of Education (Ministry) budget compliance regulations, this budget includes the following appropriations from accumulated surplus:

Increase/ (Decrease) in Unavailable for Compliance - Accumulated Surplus

• PSAB Adjustment for Interest Accrual	\$111,481
• Sinking Fund Interest Earned	(\$24,045)
• Unsupported Capital Projects Adjustment	(\$322,939)
• Revenues Recognized for Land	\$17,475,000
• Asset Retirement Obligation (ARO)	(\$3,111,258)
In-Year Adjustment to Revenues	(\$14,128,239)
SUB-TOTAL – (Deficit) for Compliance before additional appropriations	(\$6,773,319)

PLUS:

Transfer from Unappropriated to Internally Appropriated Accumulated Surplus

• In-Year Committed Capital Projects	\$326,913
TOTAL – Deficit for Compliance	(\$6,446,406)
• In-Year draw from Unappropriated Accumulated Surplus	\$6,446,406
Difference	\$0

-Motion Postponed-

ADJOURNMENT

6. Moved by C. Johnson, seconded by K. Woodcock:

That the Special Budget Meeting of June 14, 2023, be adjourned.

-Carried-

The meeting adjourned at 835p.m.