



Finance Committee Meeting

Monday, December 5, 2022

6:30 p.m.

Education Centre Boardroom

AGENDA

A - 1 **Opening
Call to Order**

(a) Roll Call

(b) Declaration of Conflict of Interest

(c) Welcome/Land Acknowledgement

The Grand Erie District School Board recognizes Six Nations of the Grand River and Mississaugas of the Credit First Nation, as the longstanding peoples of this territory. We honour, recognize, and respect these communities as well as all First Nations, Métis and Inuit Peoples who reside within the Grand Erie District School Board. We are all stewards of these lands and waters where we now gather, learn and play, and commit to working together in the spirit of Reconciliation.

B - 1 **Approval of the Agenda**

"THAT the Finance Committee Agenda be approved."

C - 1 **Approval of the Minutes**

* *"THAT the Minutes of the Finance Committee, dated November 14, 2022, be approved."*

D - 1 **Business Arising from Minutes and/or Previous Meetings** - Nil

E - 1 **New Business**

* (a) 2022-23 Revised Budget Estimates

Recommended Motion:

"THAT the 2022-23 Revised Budget Estimates be forwarded to the December 12, 2022 Regular Board meeting for approval."

F - 1 **Other Business**

G - 1 **Adjournment**

"THAT the Finance Committee meeting be adjourned."

H - 1 **Next Meeting Date: February 13, 2023, at 6:30 p.m.**



Finance Committee Meeting

Monday, November 14, 2022

6:30 p.m.

Education Centre Boardroom

MINUTES

Present: Committee Chair: B. Doyle, Trustees: S. Gibson, C.A. Sloat, C. VanEvery-Albert (MS TEAMS), T. Waldschmidt, D. Werden (MS TEAMS)

Administration: Director: J. Roberto, Superintendents: R. Wyszynski. Recording Secretary: K. Ireland-Aitken

Regrets: Trustee J. Richardson

A - 1 **Opening**

(a) **Roll Call**

The meeting was called to order by Chair B. Doyle.

(b) **Declaration of Conflict of Interest** - Nil

(c) **Welcome to Open Session/Land Acknowledgment Statement**

Committee Chair B. Doyle called the meeting to order at 6:30 p.m. and read the Land Acknowledgment Statement.

B - 1 **Approval of the Agenda**

Moved by: S. Gibson

Seconded by: T. Waldschmidt

THAT the Finance Committee agenda be approved.

Carried

Superintendent Wyszynski noted that the Consolidated Financial Statements report would be presented at the next Regular Board meeting for approval and will comply with the deadline for submission to the Ministry.

C - 1 **Approval of Minutes**

(a) **2022 September 12**

Presented as printed.

Moved by: T. Waldschmidt

Seconded by: S. Gibson

THAT the Minutes of the Finance Committee dated September 12, 2022, be approved.

Carried

D - 1 **Business Arising from Minutes/Previous Meetings**

(a) Elgin Avenue Public School Report Update

The report will be brought to the April Finance Committee.

E - 1 **New Business**

(a) 2021-22 Year-End Report

Presented as printed.



Finance Committee Meeting

Monday, November 14, 2022

6:30 p.m.

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MINUTES

Questions of clarification included:

- Portables will be funded through the Temporary Accommodation Grant with a short fall of \$900k;
- The Delhi District Secondary School gym expansion did not qualify for rural funding and the rural northern funding plan for 2022-23 will be brought back for revised estimates;
- Surplus Special Education funding reflects unfilled positions including staffing and labour shortages.

(b) **Facility Renewal Plan 2022-23**

Moved by: T. Waldschmidt

Seconded by: S. Gibson

THAT the Facility Renewal Plan 2022-23 be forwarded to the November 21, 2022

Regular Board meeting for approval.

Carried

Clarification to the funding source amount under Pride of Place was requested. Superintendent Wyszynski will confirm.

F - 1 **Other Business** - Nil

G - 1 **Adjournment**

Moved by: T. Waldschmidt

Seconded by: C. VanEvery-Albert

THAT the Finance Committee Board meeting be adjourned.

Carried

The meeting adjourned at 7:05 p.m.

H - 1 **Next Meeting Date:** December 5, 2022, at 6:30 p.m.



Grand Erie District School Board

TO: JoAnna Roberto, Ph. D., Director of Education & Secretary of the Board
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer
RE: **2022-23 Revised Budget Estimates**
DATE: December 5, 2022

Recommended Motion: Moved by _____ Seconded by _____
THAT the 2022-23 Revised Budget Estimates be forwarded to the December 12, 2022 Regular Board meeting for approval.

Background

The 2022-23 Revised Budget Estimates are due for submission to the Ministry of Education on December 15, 2022. Revisions to the original 2022-23 budget approved in June include:

1. Updated enrolment estimates have been adjusted to reflect the actual enrolment on the October 31, 2022 count date and estimated enrolment at March 31, 2023. These projections generated significant revenue changes within the Grants for Student Needs (GSN). The changes to the GSN and other revenue sources are outlined in Appendix A. The changes in enrolment are summarized below:

| | 2022-23 Estimates | 2022-23 Revised | Change |
|-------------------|------------------------------|----------------------------|---------------|
| <i>Elementary</i> | 18,360 | 19,194 | + 834 |
| <i>Secondary</i> | 7,500 | 7,640 | + 140 |
| <i>Total</i> | 25,860 | 26,834 | + 974 |

The increase to enrolment is primarily as a result of two major factors: the real estate market and the impacts of the COVID-19 pandemic. Over the past year-and-a-half, there has been a frenzy in the housing market. In addition to the housing development in many areas of our district, a recent analysis of the sale of homes has also resulted in an increase in the number of homes purchased by families with school aged children. Both factors impacted data points that board personnel utilize to predict enrolment that led to increased enrolment in the majority of Grand Erie schools.

2. Significant Revenue Changes:

- Enrolment has increased resulting in additional GSN revenue of \$7.2 million
- Additional \$4.8 million in deferred revenue from 2021-22 to support schools in the following areas:
 - \$1,670,000 for Special Education
 - \$500,000 for Student Success
 - \$680,000 for Indigenous, FNMI and the Board Action Plan
 - \$500,000 for Specialist High Skills Major
 - \$1,500,000 for Rural and Northern Education Funding
- An additional \$1.6 million in funding for Ministry initiatives through the Priority and Partnership Fund (PPFs)

3. Significant Changes to Expenditures:

- An additional 20 elementary teachers to support enrolment growth across the system
- An additional 20 temporary Educational Assistants to address rising special education needs across the system
- 4 permanent Learning Resource Teachers (LRTs)
- 4 additional Early Childhood Educators
- 12 additional sections (2 FTE) for students in rural secondary schools
- 1.5 FTE Vice-Principal/teaching support
- 1 FTE Energy Officer
- 1 FTE Financial Supervisor
- 1 FTE Temporary Facilities Supervisor
- 1 FTE Social Worker
- 1 FTE Information Technology Officer
- \$1.5 million increase to staff absenteeism lines to address the rising substitute costs for teachers, Educational Assistants, and Early Childhood Educators
- \$1 million for a one-time purchase of 2,500 laptops to increase the ratio of devices to students across the district
- \$650,000 for new resources including math manipulatives, physical education equipment and literacy resources
- \$500,000 increase to address rising utility costs as a result of inflation and escalating commodity costs (more specifically the impact of carbon tax on natural gas)
- \$480,000 investment in new classroom furniture to create more flexible learning environments
- \$300,000 investment to support an initiative to refresh library books
- \$200,000 for platform enhancements for a new website
- \$155,000 investments in technology to streamline processes for staff and parents

A summary of the budget changes is attached as Appendix A on the financial dashboard.

With respect to Board Capital, the budget will align to the summary outlined in the Facility Renewal Report presented to the Board on November 21, 2022 with one required update. This update reflects the purchase of 10 additional portables to support growth across the system. This purchase, which will cost \$1,469,061 (net of HST), will require the utilization of the entire Temporary Accommodation Grant of \$586,703 and will require a draw on accumulated surplus of \$882,358. Grand Erie's surplus, which currently sits at \$9.5 million, can absorb this critical investment.

The balanced 2022-23 Revised Budget Estimates will be submitted to the Ministry of Education on December 15, 2022, pending Board approval.

Respectfully submitted,

Rafal Wyszynski
Superintendent of Business & Treasurer

Appendix A

**Grand Erie District School Board
2022-23 Revised Estimates Dashboard
For the period ended August 31, 2023**

Summary Comparison of 2022-23 Revised Estimates Budget versus Estimates Budget

| (\$ Figures in Thousands) | 2022-23 | | Variance | |
|--------------------------------------|----------------|----------------|---------------|--------------|
| | Estimates | Revised | \$ | % |
| Revenue | | | | |
| Provincial Grants (GSN) | 314,958 | 325,203 | 10,245 | 3.3% |
| Grants for Capital Purposes | 4,741 | 3,405 | (1,336) | -28.2% |
| Other Non-GSN Grants | 7,102 | 9,135 | 2,032 | 28.6% |
| Other Non-Grant Revenues | 8,458 | 9,334 | 876 | 10.4% |
| Amortization of DCC | 19,621 | 19,049 | (572) | -2.9% |
| Total Revenue | 354,880 | 366,126 | 11,245 | 3.2% |
| Expenditures | | | | |
| Classroom Instruction | 242,616 | 251,538 | 8,921 | 3.7% |
| Non-Classroom | 29,611 | 30,533 | 922 | 3.1% |
| Administration | 8,115 | 8,994 | 879 | 10.8% |
| Transportation | 15,451 | 15,546 | 95 | 0.6% |
| Pupil Accommodation | 53,185 | 53,091 | (94) | -0.2% |
| Contingency & Non-Operating | 5,902 | 6,424 | 522 | 8.8% |
| Total Expenditures | 354,880 | 366,126 | 11,245 | 3.2% |
| In-Year Surplus (Deficit) | - | - | - | - |
| Prior Year Accumulated Surplus | 4,809 | 9,487 | 4,677 | 97.2% |
| Accumulated Surplus (Deficit) | 4,809 | 9,487 | 4,677 | 97.2% |

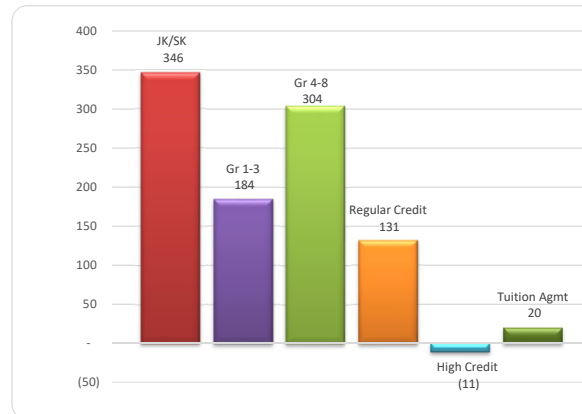
Summary of Enrolment

| ADE | 2022-23 | | Variance | |
|-------------------------|---------------|---------------|------------|-------------|
| | Estimates | Revised | # | % |
| Elementary | | | | |
| JK/SK | 3,276 | 3,622 | 346 | 10.6% |
| Gr 1-3 | 5,642 | 5,826 | 184 | 3.3% |
| Gr 4-8 | 9,442 | 9,746 | 304 | 3.2% |
| Total Elementary | 18,360 | 19,194 | 834 | 4.5% |
| Secondary <21 | | | | |
| Regular Credit | 7,050 | 7,181 | 131 | 1.9% |
| High Credit | 40 | 29 | (11) | -27.8% |
| Tuition & Visa | 410 | 430 | 20 | 4.9% |
| Total Secondary | 7,500 | 7,640 | 140 | 1.9% |
| Total Board | 25,860 | 26,834 | 974 | 3.8% |

Summary of Staffing

| FTE | 2022-23 | | Variance | |
|----------------------------|----------------|----------------|-------------|-------------|
| | Estimates | Revised | # | % |
| Classroom | | | | |
| Teachers | 1,673.1 | 1,707.3 | 34.2 | 2.0% |
| Early Childhood Educators | 122.0 | 126.0 | 4.0 | 3.3% |
| Educational Assistants | 349.0 | 368.5 | 19.5 | 5.6% |
| Total Classroom | 2,144.1 | 2,201.8 | 57.7 | 2.7% |
| School Administration | 229.3 | 229.3 | - | 0.0% |
| Board Administration | 68.0 | 72.0 | 4.0 | 5.9% |
| Facility Services | 219.6 | 221.1 | 1.5 | 0.7% |
| Coordinators & Consultants | 41.0 | 42.0 | 1.0 | 2.4% |
| Paraprofessionals | 55.5 | 57.0 | 1.5 | 2.7% |
| Child & Youth Workers | 21.0 | 25.0 | 4.0 | 19.0% |
| IT Staff | 32.0 | 35.0 | 3.0 | 9.4% |
| Library | 12.8 | 12.8 | - | 0.0% |
| Transportation | 6.0 | 6.0 | - | 0.0% |
| Other Support | 6.0 | 6.0 | - | 0.0% |
| Continuing Ed | 8.1 | 8.1 | - | 0.0% |
| Trustees | 14.0 | 14.0 | - | 0.0% |
| Non-Classroom | 713.3 | 728.3 | 15.0 | 2.1% |
| Total | 2,857.4 | 2,930.1 | 72.7 | 2.5% |

Changes in Enrolment: Budget v Forecast



Grand Erie District School Board
2022-23 Revised Estimates Dashboard
Revenues
For the period ended August 31, 2023

(\$ Figures in Thousands)

| | Budget Assessment | | | | Material Variance Note |
|--|-------------------|----------------|------------------------|-----------------------|------------------------|
| | 22-23 Estimates | 22-23 Revised | Change | | |
| | | | \$ Increase (Decrease) | % Increase (Decrease) | |
| Grant Revenues | | | | | |
| Pupil Foundation | 145,293 | 150,992 | 5,699 | 3.9% | a. |
| School Foundation | 21,404 | 21,709 | 305 | 1.4% | |
| Special Education | 39,911 | 41,753 | 1,842 | 4.6% | b. |
| Language Allocation | 4,608 | 4,725 | 117 | 2.5% | |
| Supported School Allocation | 29 | 28 | (1) | (3.4%) | |
| Rural and Northern Education Funding | 1,628 | 2,182 | 554 | 34.0% | c. |
| Learning Opportunities | 4,690 | 5,709 | 1,019 | 21.7% | d. |
| Continuing and Adult Education | 1,626 | 1,586 | (40) | (2.5%) | |
| Teacher Q&E | 30,784 | 30,020 | (764) | (2.5%) | e. |
| ECE Q&E | 1,842 | 1,986 | 144 | 7.8% | |
| New Teacher Induction Program | 138 | 138 | - | 0.0% | |
| Restraint Savings | (80) | (80) | - | 0.0% | |
| Transportation | 13,921 | 14,502 | 581 | 4.2% | a. |
| Administration and Governance | 7,952 | 8,128 | 175 | 2.2% | |
| School Operations | 27,679 | 28,493 | 815 | 2.9% | a. |
| Community Use of Schools | 366 | 366 | - | 0.0% | |
| Declining Enrolment | 493 | - | (493) | (100.0%) | f. |
| Indigenous Education | 3,069 | 3,215 | 145 | 4.7% | |
| Support for Students Fund | 2,875 | 2,934 | 59 | 2.1% | |
| Mental Health & Well-Being | 1,052 | 1,128 | 77 | 7.3% | |
| Safe Schools Supplement | 515 | 533 | 18 | 3.5% | |
| Program Leadership | 1,000 | 993 | (8) | (0.8%) | |
| Permanent Financing - NPF | 262 | 262 | - | 0.0% | |
| Learning Recovery Fund | 3,898 | 3,898 | - | 0.0% | |
| Total Operating Grants | 314,958 | 325,203 | 10,244 | 3.3% | |
| Grants for Capital Purposes | | | | | |
| School Renewal | 2,937 | 2,937 | - | 0.0% | |
| Temporary Accommodation | 346 | - | (346) | (100.0%) | g. |
| Short-term Interest | 250 | 250 | - | 0.0% | |
| Debt Funding for Capital | 2,763 | 2,763 | - | 0.0% | |
| Minor Tangible Capital Assets (mTCA) | (1,555) | (2,545) | (990) | 63.7% | h. |
| Total Capital Purposes Grants | 4,741 | 3,405 | (1,336) | (28.2%) | |
| Other Non-GSN Grants | | | | | |
| Priority & Partnership Fund (PPF) | 3,045 | 4,596 | 1,552 | 51.0% | i. |
| Other Federal & Provincial Grants | 4,058 | 4,538 | 481 | 11.8% | j. |
| Total Non-GSN Grants | 7,102 | 9,135 | 2,032 | 28.6% | |
| Other Non-Grant Revenues | | | | | |
| Education Service Agreements - Six Nations | 5,874 | 6,348 | 474 | 8.1% | |
| Education Service Agreements - MCFN | 514 | 511 | (3) | (0.6%) | |
| Other Fees | 96 | 129 | 33 | 34.5% | k. |
| Other Boards | 210 | 210 | - | 0.0% | |
| Community Use & Rentals | 833 | 677 | (156) | (18.7%) | l. |
| Miscellaneous Revenues | 932 | 1,459 | 527 | 56.5% | m. |
| Non Grant Revenue | 8,458 | 9,334 | 875 | 10.3% | |
| Deferred Revenues | | | | | |
| Amortization of DCC | 19,621 | 19,049 | (572) | (2.9%) | n. |
| Total Deferred Revenue | 19,621 | 19,049 | (572) | (2.9%) | |
| TOTAL REVENUES | 354,880 | 366,126 | 11,243 | 3.2% | |

Explanations of Material Grant Variances

- a. Increase in revenue as a result of higher enrolment.
- b. Increase as a result of a rise in enrolment as well as significant deferred revenue from 2021-22.
- c. Increase due to anticipated utilization of entire RNEF carry forward from 2019-20 and 2020-21.
- d. Increase due to deferred revenue from 2021-22.
- e. Decrease as a result of lower than anticipated experience of teaching staff.
- f. Decrease due to rising enrolment.
- g. Decrease due to utilization of grant for capital purchases.
- h. Reduction in revenue due to the increases in the capitalization of technology.
- i. Increase as a result of additional PPFs announced by the Ministry for targeted initiatives.
- j. Increase due to recognition of In-Kind grant for PPE.
- k. Increase due to higher than anticipated enrolment of International students.
- l. Lower due to reclassification of Before and After School Revenue to Miscellaneous.
- m. Increase due to higher funding from Jordan's Principle as well as the reclassification mentioned above.
- n. Decrease as a result of lower amortization than previously forecasted.

Notes:

1. 2022-2023 Estimates Budget as approved by the Board in June 2022

Grand Erie District School Board
2022-23 Revised Estimates Dashboard
Expenses
For the period ended August 31, 2023

(\$ Figures in Thousands)

| | Budget Assessment | | | | | Material Variance Note |
|-------------------------------------|--------------------|------------------|------------------------------------|---------------------------|-----------------------------|------------------------------|
| | 22-23 Estimates | 22-23 Revised | Percentage of Total Expenses | Change | | |
| | | | | \$ Increase (Decrease) | % Increase (Decrease) | |
| Classroom Instruction | | | | | | |
| Teachers | 179,203 | 181,460 | 49.6% | 2,257 | 1.3% | a. |
| Supply Teachers | 7,057 | 8,557 | 2.3% | 1,500 | 21.3% | b. |
| Educational Assistants | 18,879 | 19,435 | 5.3% | 556 | 2.9% | |
| Early Childhood Educators | 6,920 | 7,120 | 1.9% | 200 | 2.9% | |
| Classroom Computers | 4,744 | 5,530 | 1.5% | 786 | 16.6% | c. |
| Textbooks and Supplies | 7,896 | 10,601 | 2.9% | 2,705 | 34.3% | d. |
| Professionals and Paraprofessionals | 10,827 | 11,715 | 3.2% | 888 | 8.2% | e. |
| Library and Guidance | 5,496 | 5,445 | 1.5% | (52) | (0.9%) | |
| Staff Development | 1,200 | 1,281 | 0.3% | 81 | 6.8% | |
| Department Heads | 394 | 394 | 0.1% | - | 0.0% | |
| Total Instruction | 242,616 | 251,538 | 68.7% | 8,921 | 3.7% | |
| Non-Classroom | | | | | | |
| Principal and Vice-Principals | 15,104 | 15,442 | 4.2% | 338 | 2.2% | f. |
| School Office | 7,347 | 7,246 | 2.0% | (101) | (1.4%) | |
| Coordinators & Consultants | 5,730 | 5,772 | 1.6% | 42 | 0.7% | |
| Continuing Education | 1,430 | 2,072 | 0.6% | 642 | 44.9% | g. |
| Total Non-Classroom | 29,611 | 30,533 | 8.3% | 922 | 3.1% | |
| Administration | | | | | | |
| Trustees | 373 | 373 | 0.1% | 0 | 0.0% | |
| Director/Supervisory Officers | 1,516 | 1,464 | 0.4% | (52) | (3.4%) | |
| Board Administration | 6,226 | 7,157 | 2.0% | 931 | 15.0% | h. |
| Total Administration | 8,115 | 8,994 | 2.5% | 879 | 10.8% | |
| Transportation | 15,451 | 15,546 | 4.2% | 95 | 0.6% | |
| Pupil Accommodation | | | | | | |
| School Operations and Maintenance | 26,770 | 27,156 | 7.4% | 386 | 1.4% | |
| School Renewal | 2,937 | 2,937 | 0.8% | - | 0.0% | |
| Other Pupil Accommodation | 3,325 | 3,365 | 0.9% | 40 | 1.2% | |
| Amortization & Write-downs | 20,152 | 19,633 | 5.4% | (519) | (2.6%) | i. |
| Total Pupil Accommodation | 53,185 | 53,091 | 14.5% | (94) | (0.2%) | |
| Non-Operating | 2,320 | 2,311 | 0.6% | (9) | (0.4%) | |
| Provision for Contingencies | 3,581 | 4,113 | 1.1% | 531 | 14.8% | j. |
| TOTAL EXPENDITURES | 354,880 | 366,126 | 100.0% | 11,245 | 3.2% | |

Explanations of Material Grant Variances

- a. Increase in salaries due to addition of 34 teachers as well as statutory benefit increases.
- b. Increase due to higher anticipated absenteeism costs.
- c. Increase due to purchase of 2,500 classroom devices.
Increase due to investments in library books, classroom furniture, Board website, mathematics resources,
- d. physical education equipment and classroom materials.
Increase as a result of the addition of staff (Cyber Security Officer, 4 CYW's), 1 Social Worker, and 3 positions
- e. funded through the Supports for Students Fund (SSF).
- f. Increase due to the additional support for administrators.
- g. Increase due to the addition of a Personal Support Worker Financial Assistance PPF.
Increase due to new Financial Supervisor as well as transfer of Health & Safety into the HR department. In addition, investments also provided for business development services, professional development, marketing,
- h. network of connected TVs, furniture refresh, and recruitment initiatives.
- i. Decrease as a result of lower amortization than previously forecasted.
- j. Increase in anticipated use of PPE inventory; offset by matching revenue.

Notes:

- 1. 2022-2023 Estimates Budget as approved by the Board in June 2022