# Special Board of Trustees’ Board Meeting

**Date:** Thursday, June 27, 2024  
**Time:** 6:00 p.m.  
*Committee of the Whole In Camera, if necessary, will precede or follow the Board Meeting, as appropriate.*  
**Location:** 1st floor Board Room, Catholic Education Centre, 35 Weber Street, Kitchener

### Attendees:

**Board of Trustees:**  
Linda Cuff (Vice-Chair), Kathy Doherty-Masters, Winston Francis, David Guerin, Renee Kraft, Marisa Phillips, Robert Sikora (Chair), Conrad Stanley, Tracey Weiler

**Student Representatives:**  
Bryanna Donoghue, Xavier Petrie

**Senior Administration:**  
Tyrone Dowling, Gerald Foran, Shesh Maharaj, Paul Mendonça, Judy Merkel, Kerry Pomfret, Jennifer Ritsma, Annalisa Varano

**Special Resource:**  
Stephanie Medeiros

<table>
<thead>
<tr>
<th>ITEM</th>
<th>Who</th>
<th>Agenda Section</th>
<th>Method &amp; Outcome</th>
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<tbody>
<tr>
<td>1. Call to Order</td>
<td>Chair</td>
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<tr>
<td>1.1 Opening Prayer/Memorials</td>
<td>Board of Trustees</td>
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<td>1.2 Territorial Acknowledgement</td>
<td>Chair</td>
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<td>I (we) would like to begin by acknowledging that the land on which we gather today is the land traditionally cared for the Haudenosaunee, Anishinaabe and Neutral People. I (we) also acknowledge the enduring presence and deep traditional knowledge, laws and philosophies of the Indigenous People with whom we share this land today.</td>
<td>Board of Trustees</td>
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<td>1.3 Approval of Agenda</td>
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<td>Approval</td>
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<td>1.4 Declaration of Pecuniary Interest</td>
<td>Individual Trustees</td>
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<td>1.4.1 From the current meeting</td>
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<td>1.4.2 From a previous public or in-camera meeting</td>
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<td>1.5 Items for Action:</td>
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<td>1.5 Items for Action:</td>
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<td>2. Consent Agenda: Director of Education (e.g., day –to –day operational matters from the Ministry of Education that the Board is required to do)</td>
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<td>3. Consent Agenda: Board (Minutes of meetings, staff report)</td>
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<td>4. Delegations/Presentation</td>
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<td>ITEM</td>
<td>Who</td>
<td>Agenda Section</td>
<td>Method &amp; Outcome</td>
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<td>5. Advice from the CEO</td>
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<td>6. Ownership Linkage (Communication with the External Environment)</td>
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<td>7. Reports from Board Committees/Task Forces</td>
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<td>8. Board Education (at the request of the Board)</td>
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<td>9. Policy Discussion</td>
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<td>10. Assurance of Successful Board Performance</td>
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<td>11. Assurance of Successful Director of Education Performance</td>
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<tr>
<td>11.1 Monitoring Reports</td>
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<tr>
<td>11.1.1 Monitoring Reports IV – 007 Financial Planning/Budgeting</td>
<td>S. Maharaj</td>
<td>pp. 3-12</td>
<td>Approval</td>
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<td>12. Potential Agenda Items/Trustee Inquiry Report (CEO)</td>
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<td>13. Announcements</td>
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<td>13.1 Upcoming Meetings/Events (all scheduled for the Catholic Education Centre unless otherwise indicated):</td>
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<td>13.2 Pending Items:</td>
<td>Committee/Task Force</td>
<td>Due Date</td>
<td>Action Taken</td>
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<tr>
<td>13.3 Pending Items for OCSTA Consideration</td>
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<tr>
<td>14. Items for the Next Meeting Agenda</td>
<td>Trustees</td>
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<td>15. Confirm Decision Made Tonight</td>
<td>Director of Education</td>
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<tr>
<td>15.1 Confirm Decision Made Tonight</td>
<td>Recording Secretary</td>
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<td>Information</td>
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<td>16. Closing Prayer</td>
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<td>17. Motion to Adjourn</td>
<td>Board of Trustees</td>
<td>Motion</td>
<td>Approval</td>
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**CLOSING PRAYER**

O Risen Lord, you have entrusted us with the responsibility to help form a new generation of disciples and apostles through the gift of our Catholic schools.

As disciples of Christ, may we educate and nurture hope in all learners to realize their full potential to transform God’s world.

May our Catholic schools truly be at the heart of the community, fostering success for each by providing a place for all.

May we and all whom we lead be discerning believers formed in the Catholic faith community; effective communicators; reflective and creative thinkers; self-directed, responsible, life-long learners; collaborative contributors; caring family members; and responsible citizens.

Grant us the wisdom of your Spirit so that we might always be faithful to our responsibilities. We make this prayer through Christ our Lord.

Amen

Rev. Charlie Fedy, CR and the Board of Trustees, 2010
Date: June 24, 2024
To: Board of Trustees
From: Director of Education
Subject: Board Policy IV 007 Monitoring Report and 2024-25 Budget Approval

Type of Report: ☒ Decision-Making
☒ Monitoring
☐ Incidental Information concerning day-to-day operations

Type of Information: ☒ Information for Board of Trustees Decision-Making
☒ Monitoring Information of Board Policy IV007
☐ Information only of day-to-day operational matters delegated to the CEO

Origin: (cite Education Act and/or Board Policy or other legislation)
A monitoring report on how the proposed budget aligns with Board Policy IV 007 is required on an annual basis. This report satisfies this requirement.

Policy Statement and/or Education Act/other Legislation citation:
Board Policy IV 007

Alignment to the MYSP:

☒ Awaken to Belong
☐ Every student can see themselves reflected in their learning.
☒ Staff experiences a positive, healthy, and inclusive workplace.
☒ Are aware of and/or use the available resources to assist in navigation of the school system.

☒ Ignite to Believe
☐ Every student experiences the Ontario Catholic School Graduate Expectations (OCSGEs) and the WCDSB pastoral plan within their learning environments.
☐ Staff are welcomed and invited to continue to be a partner in their adult faith formation journey.
☐ The relationship between home, parish and school is strengthened.

☒ Strengthen to Become
☐ Every student reaches their full potential.
☐ Staff see their impact on student achievement.
☐ Families are engaged as active partners in our students’ Catholic education journey.
Primary Resources:
2024-25 Budget Presentation
2024-25 Budget Report
Both can be found at https://www.wcdsb.ca/financial-information/

Background/Comments:

Policy Statement:

Financial Planning for any fiscal year or the remaining part of any fiscal year shall not deviate materially from board’s Ends priorities, established in the Board’s Ends policy, risk fiscal jeopardy, violate the Education Act or Ministry of Education Guidelines, or fail to be derived from a multi-year plan.

Definition:

This policy statement is interpreted to mean that the Director of Education shall ensure that all published operational plans and commitments in the MYSP are supported through the proposed budget. Further, reserves will not be used to support on-going expenditures (i.e., structural deficit), and all applicable laws, regulations, and directives will be followed in the development of the budget.

Evidence:

The proposed budget supports the priorities outlined in the plans referenced on page 9 of the Budget Book:
Confirmation of drawing on surpluses not previously approved or legislatively required can be found on page 34 of the Budget Book. The draw shown reflects expenses associated with the ‘Support for Students Fund’ which were centrally negotiated by the province with our employee groups ($36,668).

Accumulated Surpluses

Accumulated surpluses are amounts from prior years which have no external restrictions. Most amounts are apportioned internally and all are available for use by the Board.

The Ministry assesses board financial health based on the amount of accumulated surpluses maintained.

<table>
<thead>
<tr>
<th>2021-2022 Actuals</th>
<th>2022-2023 Actuals</th>
<th>2023-2024 Forecast</th>
<th>2024-2025 Estimates</th>
<th>Year over Year Change</th>
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<tbody>
<tr>
<td>Opening Balance</td>
<td>$1,079,530</td>
<td>$10,977,135</td>
<td>$9,774,353</td>
<td>$8,999,713</td>
</tr>
<tr>
<td>Contributions</td>
<td>20,922</td>
<td>60,111</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Draws MYSF</td>
<td>-</td>
<td>(1,000,000)</td>
<td>(691,720)</td>
<td>-</td>
</tr>
<tr>
<td>Draws Other</td>
<td>(286,668)</td>
<td>(113,930)</td>
<td>(83,420)</td>
<td>(56,668)</td>
</tr>
<tr>
<td>Closing Balance</td>
<td>$10,823,313</td>
<td>$9,774,353</td>
<td>$8,999,713</td>
<td>$8,996,244.68</td>
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</tbody>
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Compositions of Accumulated Surplus

- Operating surplus: $3,778,479
- Network infrastructure: 1,634,636
- Early Learning Resources and Learning Priorities Funding: 1,000,046
- sinking fund interest/committed capital (committed): 918,943
- Administrative capital: 716,380
- WSB (Committed): 357,844
- Insurance: 90,000
- Strategic plan implementation: 350,333

$3,982,545

Finally, the proposed budget is fully compliant with all regulations including class size, applicable sections of the education act, ministry priorities and directives, and legislation as applies to employers in general.

An example of budget compliance can be found on page 43 of the Budget Book.
Further, without limiting the scope of the foregoing, the CEO shall not:

1. Develop a budget without conducting a formal process for soliciting input on the needs and priorities of the system

   Interpretation:
   The Director of Education must engage stakeholders to obtain feedback on system priorities and potential investments. Where possible and appropriate this feedback should be reflected in the proposed budget.

   Evidence:
   Stakeholders were involved in the budget development process in the following ways:
   
   - Parents, families, staff members, and the public were invited to take part in the development of the current MYSP which sets out the priorities of the system and are supported through the school year budget. In 2022, the Governance Committee of the Board of Trustees determined this fulfilled the requirements of specific outreach to stakeholders.
   
   - A Budget Advisory Committee was established. The Committee assisted in establishing enrolment used to calculate revenues. Membership included Trustees, parents (via CPIC and SEAC), administrators, the Director, and staff from Corporate Services. Reference to this committee can be found on page 21 of the Budget Book

2. Develop a budget without employing credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosing planning assumptions

   Definition:
   This policy provision is defined to mean that the budget must be built on a foundation of verifiable and accurate information. Where estimates must be made, they must be realistic and conservative. This policy provision also requires the Director of Education to provide summaries of proposed capital and operational budgets, planning assumptions, and to ensure the budget provisions for any expense associated with negative cash flow (interest).

   Evidence:
   Revenues are based primarily on enrolment projections. To ensure revenue projections are realistic and conservative, management has created internal enrolment committees to develop enrolment scenarios for both elementary and secondary panels. These enrolment committees consist of school administrators and staff from IT, HR, Finance, Internal Audit, the Director’s Office, and Planning.

   An Enrolment Committee agenda and minutes can be found here.

   The enrolment projections were reviewed by the Budget Advisory Committee, and the numbers that were approved were believed to be realistic given prior years’ trends and registration information.

   A Budget Advisory Committee agenda can be found here.
Enrolment information can be found on page 27 of the Budget Book.

Detailed information on revenues can be found on pages 26, 30, 31, 40, and 48 of the Budget Book.

Descriptions and details on expenditures can be found on pages 28, 32, 33, and 41 of the Budget Book. Appendix III beginning on page 57 contains details on spending by funding pillar.
A proposed budget dashboard has been provided to allow stakeholders to quickly assess projections of revenue and expenses as well as key drivers – enrolment and staffing. This can be found on page 38 of the Budget Book.

A summary of capital and operating budgets can be found beginning on page 47 of the Budget Book.

Cash flow has been considered based on payment schedules from the province, municipalities, and other funders. An amount to support interest expense has been incorporated into the budget based on these scheduled payments and a forecast of expenditures and capital projects. This amount ($33,000) is shown on slide 111 of the budget presentation.

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<thead>
<tr>
<th>School Board Administration</th>
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<td>2021-2022</td>
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<td>2022-2023</td>
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<td>2024-2025</td>
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<tr>
<td>Year over Year</td>
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<tr>
<td>Actuals</td>
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<tr>
<td>Board administration</td>
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<td>Director and Superintendents</td>
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<tr>
<td>Other expenditures</td>
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<tr>
<td>Information technology</td>
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<td>Contracts</td>
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<td>Professional memberships, PD</td>
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<tr>
<td>Trustees</td>
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<tr>
<td>Interest expense</td>
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<td><strong>Total</strong></td>
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Planning assumptions are listed on page 56 of the Budget Book.

**Appendix II: Planning Assumptions**

External assumptions:
- Compliance with the Education Act and Public Sector Accounting Board (PSAB) standards.
- Achievement and maintenance of class size ratios.
- Administration and governance envelope cannot be overspent.
- Targeted funds must be used for the intended initiatives.
- Separation of operating and capital funds.
- Special Education funding must be spent on related activities or placed into deferred revenues for future use, and.
- Accumulated surpluses, to a maximum amount of 1.0% of operating revenue, may be used to balance the budget without ministerial approval.

Internal assumptions:
- A conservative enrolment projection must be used to ensure revenue risk is minimized.
- Compliance with Board Policy WD07: Financial Planning/Budgeting, contracts, and collective agreements.
- Staff and student safety must not be compromised.
- Non-committed accumulated surpluses will not be used to balance the budget, and.
- The budget must be both realistic and balanced.
3. Develop a budget that does not include trend analysis and historical comparators

Definition:
The Director of Education must provide multiple years of historical and projected data to support trustee budget deliberation. Areas to be reported on include enrolment, revenues, and expenditures.

Evidence:
Throughout the Budget Book and Presentation, there are examples of historical and projected data.

Specific examples:
Expenditures: Page 28 of the Budget Book
Revenues: Page 26 of the Budget Book
Enrolment: Page 27 of the Budget Book

4. Plan the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period

Definition:
This policy provision is defined to mean that reserves will not be used to balance the budget except where previously approved or required by legislation.

Evidence:
The proposed budget does not contain a draw on unencumbered reserves for the 2024-25 school year.

A continuity schedule for reserves can be found on page 34 of the Budget Book. The draw of $36,668 relates to provincially negotiated agreement between employee groups and the government. Use of these dollars is based on discussion with employee groups.

5. Provide less for board prerogatives during the year than is set forth in the Cost of Governance policy

Definition:
This policy is defined to mean that the trustees’ proposed budget will be included in its entirety as submitted.

Evidence:
The budget has been included as requested.

The budget amount requested by Trustees can be found on page 41 of the Budget Book.
6. Present a budget that does not allow sufficient time for decision-making

**Definition:**

This policy provision is defined to mean that the Director of Education will work with trustees to determine meeting dates including those related to budget presentation. The agreed upon dates will be used to define the time for decision-making.

**Evidence:**

The budget was presented on June 18, 2024.

The budget has been scheduled for approval on June 24, 2024.

These dates were approved by the Board of Trustees in the spring of 2024 based on a desire to present on a date that did not conflict with graduation dates.

Questions were welcomed up to and including June 24th.

To support awareness around budget related matters leading up to the presentation dates, management has provided Trustees with monthly updates on budget preparation and has also shared with Trustees a summary of the key budget memos provided by the province.
7. Present a budget that cannot be readily understood by persons without a financial/education background

Definition:

This policy provision is defined to mean that any budget materials presented to trustees and other stakeholders must not be overly technical and must incorporate the use of charts, graphs, pictures, and easy to read narratives with limited edu-jargon.

Evidence:

The budget materials and presentation have been developed with a non-financial user in mind. All materials are provided in easy-to-understand formats including pictographs, charts, and simple narratives. Limited jargon has been included only where necessary and a glossary of these terms is provided in the Budget Book on page 64.

The Association of School Business Officials International (ASBOI) recognized WCDSB’s budget presentation materials in 2023 with their Meritorious Budget Award. This award celebrates those school boards who meet international standards for budget clarity, accessibility, and accuracy. As the only Ontario school board to receive this award, management believes the materials provided fulfil the policy provision and definition.
Recommendation:

1. That the Board of Trustees accept this report as providing evidence that the CEO is compliant with Board Policy IV007 “Financial Planning/Budgeting”.
2. That the Board of Trustees approve an operating budget of $367,631,702 for the 2024-25 school year as presented to the Board.
3. That the Board of Trustees approve a capital budget of $29,196,284 for the 2024-25 school year as presented to the Board.
4. That the Board of Trustees direct Administration to file this balanced budget with the Ministry of Education before the deadline of June 28, 2024.

Prepared/Reviewed By:  
Tyrone Dowling  
Director of Education  

Shesh Maharaj  
Executive Superintendent of Corporate Services, Treasurer + CFO

"Bylaw 4.2 “where the Board of Trustees receives from the Director of Education a monitoring report that flows from a responsibility delegated to the Director under Board Policy – except where approval is required by the Board of Trustees on a matter delegated by policy to the Board – the minutes of the Meeting at which the Report is received shall expressly provide that the Board has received and approved of the Report as an action consistent with the authority delegated to the Director, subject in all instances to what otherwise actually occurred."