

**YORK CATHOLIC DISTRICT SCHOOL BOARD
AGENDA
SPECIAL BOARD MEETING
Thursday, December 12, 2024
9:00 P.M.**

Watch the Board Meeting
STREAM
event on our YCDSB TV Channel:
<http://bit.ly/YCDSB-TV>

LAND ACKNOWLEDGEMENT

*We are gathered on the ancestral lands and waters of all Indigenous Peoples, who have left their footprints on Mother Earth before us.
We respectfully acknowledge, those who have walked on it, those who walk on it now, and future generations who have yet to walk upon it.
We pray to the Creator for strength and wisdom that all may continue to serve as stewards of the earth.*

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|-----|--|--------------|--------------------|
| 1. | OPENING PRAYER / LAND ACKNOWLEDGEMENT | (On Reverse) | E. Crowe |
| 2. | ROLL CALL | | J. De Faveri |
| 3. | APPROVAL OF NEW MATERIAL | | E. Crowe |
| 4. | APPROVAL OF THE AGENDA | | E. Crowe |
| 5. | DECLARATIONS OF CONFLICT OF INTEREST FOR CURRENT MEETING | | E. Crowe |
| 6. | DECLARATIONS OF CONFLICT OF INTEREST FROM PREVIOUS MEETING | | E. Crowe |
| 7. | APPROVAL OF THE PREVIOUS MINUTES | | |
| 8. | BUSINESS ARISING FROM MINUTES OF PREVIOUS MEETING | | |
| 9. | CHAIR'S REPORT / UPDATE / INSPIRATIONAL MESSAGES | | |
| 10. | OCSTA BOARD OF DIRECTOR'S UPDATE | | |
| 11. | DIRECTOR'S REPORT / UPDATE | | |
| 12. | STUDENT TRUSTEES' REPORT | | |
| 13. | RECOGNITIONS / OUTSIDE PRESENTATIONS | | |
| 14. | DELEGATIONS | | |
| 15. | JOURNEY TOWARDS OUR VISION – STAFF PRESENTATIONS | | |
| | a) 2024-2025 Revised Estimates | | C. McNeil 3 |
| 16. | ACTION ITEM(S) <i>(including Committee Reports)</i> | | |
| | a) Approval of 2024-2025 Revised Estimates | | C. McNeil 8 |
| | b) Approval of Report No. 2025:02 Special Committee of the Whole (Dec 12) | | M. lafrate |
| 17. | DISCUSSION ITEM(S) | | |
| 18. | INFORMATION ITEM(S) | | |
| 19. | NOTICES OF MOTION | | |
| | <i>(Notices of Motion are to be submitted in writing and will return to the subsequent meeting as Information, the following meeting as Discussion, and finally Action at the next Board Meeting.)</i> | | |

20. FUTURE AGENDA ITEM(S) / REQUEST FOR INFORMATION

PRAYER TO ST. MICHAEL THE ARCHANGEL

- St. Michael the Archangel, defend us in battle, be our protection against the wickedness and snares of the devil. May God rebuke him we humbly pray; and do thou, O Prince of the Heavenly Hosts, by the power of God, cast into hell Satan and all the evil spirits who prowl about the world seeking the ruin of souls. Amen.*
- 21.**

22. ADJOURNMENT

E. Crowe

**Lord our God,
We want to rejoice in You and wait patiently until Your
purpose is fulfilled and Your kingdom arises on earth.
Protect each one of us.
May our hearts find strength and never-failing joy in Jesus.
For You are the almighty God, who will come in Jesus
Christ to establish His kingdom among the people.
Amen.**

2024-25 Revised Estimates

Special Board Meeting

December 12, 2024

Prepared by: Kim Scanlon, Budget Manager and Claire Tupchong, Senior Financial Analyst
Submitted by: Calum McNeil, Chief Financial Officer & Treasurer of the Board
Endorsed by: John De Faveri, Interim Director of Education and Secretary of the Board





Contents

School boards prepare and submit a “Revised Estimates” budget to the Ministry in December taking into consideration the financial and operational impact of enrolments as of October 31, and other changes in financial circumstances.

1. 2024-25 Revised Estimates

- Operating Summary
- Change in Operating Compliance
- Recommendations

2. Appendices

- Enrolment
- Operating Deferred Revenue
- Miscellaneous Revenue
- Balanced Budget Determination & Accumulated Deficit



Operating Position

Operating (\$ millions)	2024-25 Revised Estimates	2024-25 Estimates	Change
Revenue			
Core Education Grants (Core Ed)	646.1	615.9	30.2
Responsive Education Grants (REP) & Other	10.3	5.6	4.7
Other Continuing Education Revenues	5.9	6.3	(0.4)
International Student Fees	5.4	5.1	0.3
Miscellaneous Revenue	8.0	7.0	1.0
Total Revenue	675.7	639.9	35.8
Operating Expenses			
Salaries and Benefits (1)	610.6	584.6	26.0
Expenses	75.6	74.4	1.2
Total Expenses	686.2	659.0	27.2
Compliance In-Year Position	(10.5)	(19.1)	8.6

Bill 124 and Collective Agreement benchmark updates and increase in enrolment

Delayed Bill 124 additional funding (\$3.9M) for prior year salaries and benefits

Appendix 2

Labour rate updates and instructional staffing related to increase in enrolment

(1) Estimates includes forecasted 2024-25 benchmark increases due to cumulative Bill 124 impact.



Change in Operating Compliance

(\$ millions)	Compliance Surplus / (Deficit)	Notes
Estimates	(19.1)	
Changes Related to Enrolment	2.2	Increase of 594 ADE with incremental staffing while fine tuning class size efficiencies
Bill 124 Additional Funding	3.9	Delayed Bill 124 additional funding for prior year salaries and benefits
Change in Deferred Revenues	0.7	Increase in collapsed/dissolved envelopes vs. Estimates assumption
Miscellaneous Revenue	1.0	Includes rental revenues (former Holy Family)
Continuing Education	0.6	Increase enrolment coupled with class size efficiencies
Other	(0.7)	Labour and other budget updates
Savings	0.9	Various budget reductions
Revised Estimates	(10.5)	



Operating and Non-Operating Summary

	2024-25 Operating	2024-25 Non-Operating	2024-25 Total
Revenues:			
Core Ed, REP, Other Grants and Revenues	\$ 675,724,753	\$ 121,018,962	\$ 796,743,715
Compliance Adj-School Generated Funds	-	(25,000,000)	(25,000,000)
Compliance Adj-Revenues for Land	-	(48,218,311)	(48,218,311)
Compliance Revenues	\$ 675,724,753	\$ 47,800,651	\$ 723,525,404
Expenditures:			
Salaries and Benefits	610,606,363	-	610,606,363
Other Expenses	75,620,274	72,628,736	148,249,010
Expenditures before Compliance Adjustments	\$ 686,226,637	\$ 72,628,736	\$ 758,855,373
School Generated Funds	-	(25,000,000)	(25,000,000)
Interest Compliance Adjustment	-	362,904	362,904
Asset Retirement Obligation	-	(190,989)	(190,989)
Compliance Expenditures	\$ 686,226,637	\$ 47,800,651	\$ 734,027,288
Compliance In-Year (Deficit) / Surplus	\$ (10,501,884)	\$ -	\$ (10,501,884)

Recommendations
on following slide:

#1

#2

#3

#4



Recommendations

1. Revenue Revised Estimates for 2024-25

THAT the Board, *subject to Minister's approval*, approve the submission of the Revenue Financial Revised Estimates to the Ministry of Education for the fiscal year September 1, 2024 to August 31, 2025, in the total amount of **\$723,525,404** (based on Operating \$675,724,753 and Non-Operating \$47,800,651) as presented in this budget presentation.

2. Salaries and Benefits Revised Estimates for 2024-25

THAT the Board, *subject to Minister's approval*, approve the submission of the Salary and Benefits Expenditures Revised Estimates to the Ministry of Education for the fiscal year September 1, 2024 to August 31, 2025, in the total amount of **\$610,606,363** (Salaries \$524,180,735 and Benefits \$86,425,628) as presented in this budget presentation.

3. Other Expenses Revised Estimates for 2024-25

THAT the Board, *subject to Minister's approval*, approve the submission of the Support Cost Expenditures Revised Estimates to the Ministry of Education for the fiscal year September 1, 2024 to August 31, 2025, in the total amount of **\$123,420,925** (based on \$72,978,719 Operating expenditures, 2,641,555 of PPF and Other Grants/Programs expenditures and \$47,800,651 of Non-Operating expenditures) as presented in this budget presentation.

4. In-Year Budget for 2024-25

THAT the Board, *subject to Minister's approval*, approve the submission of the **\$10,501,884 non-compliant deficit** to the Ministry of Education for the fiscal year September 1, 2024 to August 31, 2025 as presented in the budget presentation.



Appendix 1: 2024-25 Enrolment

Enrolment	Revised Estimates	Estimates	Change
Elementary			
Pupils of the Board	30,033	29,694	339
International Students	80	74	6
	30,113	29,768	345
Secondary			
Pupils of the Board	18,887	18,626	261
International Students	214	226	(12)
	19,101	18,852	249
Total Enrolment	49,214	48,620	594



Appendix 2: 2024-25 Miscellaneous Revenue

(\$ millions)	Revised		Change
	Estimates	Estimates	
Rental Revenue	3.9	3.1	0.8
Community Use Rental Revenue	1.7	1.7	-
Interest Revenue	1.5	1.5	-
Solar Project	0.4	0.3	0.1
OSBIE Rebates	0.3	0.2	0.1
Other	0.2	0.2	-
TOTAL	8.0	7.0	1.0



Appendix 3

Operating Deferred Revenue

There are restrictions on how boards may use certain components of their funding allocations. Where funding is enveloped boards must use the allocation on the specified programs and any unspent funding is deferred for future spending on those programs.

Envelope (\$ millions)	Aug 31/24 Deferred Revenue	Projected Grant	Dissolved (1)	Collapsed (1)	Transfer from Collapsed	Projected Expenses	Aug 31/25 Deferred Revenue
Special Education Allocation - Regular	-	78.0	-	-	0.9	(78.9)	-
SEA Formula Based Funding	0.8	-	-	(0.8)	-	-	-
ABA Training Funding	0.1	-	-	(0.1)	-	-	-
Mental Health Workers	-	0.5	-	-	-	(0.5)	-
Student Mental Health	0.3	1.0	-	-	-	(1.3)	-
Student Safety and Well-being	-	1.1	-	-	-	(1.1)	-
Rural & Northern Education	-	0.1	-	-	-	(0.1)	-
Experiential Learning	0.6	-	(0.6)	-	-	-	-
Targeted Student Supports	1.5	-	(1.5)	-	-	-	-
Ind. Ed. FNMI & Board Action Plan	4.5	2.2	-	-	-	(0.8)	5.9
FSL Areas of Intervention	-	0.3	-	-	-	(0.3)	-
Internal Audit (RIAT)	1.1	1.1	-	-	-	(1.9)	0.3
Total	8.9	84.3	(2.1)	(0.9)	0.9	(84.9)	6.2

(1) Collapsed Special Education envelopes and dissolved curriculum envelopes result in one time revenues of \$3M.



Appendix 4

Balanced Budget Determination & Accumulated Deficit

A **balanced budget** is deemed to be an in-year surplus or a deficit not exceeding 1% of the GSN operating allocation. In 2024/25, 1% of the Board's GSN operating allocation is **\$6.4M**.

(\$ millions)	2023-24	2024-25 Revised Estimates
In-Year Surplus /(Deficit)	(18.6)	(10.5)
Ending Accumulated Deficit	(9.8)	(20.3)