



Agenda

Committee-of-the-Whole Open Meeting

Monday, January 16, 2023

7:00 – 8:30 p.m.

Catholic Education Centre – Large Boardroom

IF YOU ARE UNABLE TO ATTEND IN PERSON, [CLICK HERE TO JOIN VIA VIDEO CONFERENCE](#)

Chairperson: Mary Ann Martin

Members of the committee that are unable to attend are asked to please notify Amy McLeod, Administrative Assistant amcleod@pvnccdsb.on.ca

A. Call to Order:

1. Opening Prayer.
2. We acknowledge that we are meeting on the traditional territory of the Mississauga Anishnaabeg.
3. Approval of the Open Meeting Agenda.
4. Declarations of Conflicts of Interest.
5. Approval of the draft Minutes of the Open Meeting of the Committee-of-the-Whole held on Monday, December 5, 2022. Page 3
6. Business Arising from the Minutes.

B. Presentations / Recommended Actions:

1. Facilities: Operating and Capital Expenditures

C. Information Items:

1. Interim Financial Information at November 30, 2022 Page 7
2. 2022-23 Revised Estimates Update Page 9
3. Process for Purchasing School Site Page 25

D. Old Business:

There is no old business.

E. New Business:

There is no new business.

F. Next Meeting:

1. February 13, 2023
6:30 p.m.

G. Conclusion:

1. Closing Prayer.
2. Adjournment.



Peterborough Victoria
Northumberland and Clarington
Catholic District School Board

Minutes

**The Minutes of the Open Meeting of the Committee-of-the-Whole held on Monday,
December 5, 2022, at 6:45 p.m.**

Present

* = (via video conference)

Trustees: Mary Ann Martin (Committee Chairperson), Kevin MacKenzie (Board Chairperson),
Loretta Durst, Mike Ayotte, Joshua Glover, Jenny Leahy, Kathleen Tanguay.

Administration: Jeannie Armstrong, Joan Carragher, Jonathan Di Ianni, Isabel Grace, Stephen O'Sullivan,
Julie Selby, Sheila Piggott.

Guests: Madelyn Gaskell, (Student Trustee), Chevon Cadigan* (Student Trustee)

Regrets:

Recorder: Amy McLeod

A. Call to Order:

1. Mary Ann Martin led the Committee-of-the-Whole open session with an opening prayer.
2. Mary Ann Martin, acknowledged that the Committee-of-the-Whole Meeting was taking place on the traditional territory of the Mississauga Anishnaabeg.
3. Approval of Open Meeting Agenda.

Motion: Moved by Loretta Durst, seconded by Joshua Glover, that the Open Meeting Agenda be accepted.

Carried.

4. Declarations of Conflicts of Interest.

There were no conflicts of interest.

5. Approval of the Draft Minutes of the Committee-of-the-Whole – Open Meeting held on Tuesday, October 11, 2022.

Motion: Moved by Jenny Leahy, seconded by Kathleen Tanguay, that the Draft Minutes of the Committee-of-the-Whole Open Meeting, held on Tuesday, October 11, 2022, be approved.

Carried.

6. Business Arising from the Minutes.

There was no business arising from the minutes.

B. Recommended Actions / Presentations:

1. Clarington Boundary Review Update

Isabel Grace, Superintendent of Business and Finance, provided an update to the committee on the boundary review in Clarington. Isabel reviewed the current state of the Clarington Catholic schools as well as projected enrolment towards 2030. The plan is to continue to pursue a new Clarington Catholic school in Bowmanville.. Senior team is looking at all possibilities to alleviate accommodation pressures in the meantime including review and possible temporary adjustment of catchment areas to balance out school capacities, specifically St. Joseph CES and St. Elizabeth CES. Isabel and Julie Selby met with the parent councils for both schools to commence discussions and answer any questions. A parent survey has also gone out to the school communities to gather feedback. There will be ongoing work to review and analyze data gathered which will assist the Board on deciding best options for the school community in the interim. The committee asked questions and Isabel answered.

Motion: Moved by Loretta Durst, seconded by Mike Ayotte, that the Committee-of-the-Whole accept the report.

Carried.

C. Information Items:

1. School by School Enrolment October 31, 2022

Isabel Grace, Superintendent of Business and Finance, reviewed enrolment data for each school gathered in October of this year. The figures help the Board determine the trajectory of enrolment for the coming years which assists in planning for those capacities. The Board is looking at capability of expansions at some schools as well as space for portable additions. Recently, for St. Joseph CES in Douro a business case to replace portables with a classroom addition was put forward to the Ministry and was approved. Construction is underway. Other schools may be eligible for similar expansions in the coming years. Committee asked questions and Isabel answered.

Motion: Moved by Joshua Glover, seconded by Mike Ayotte, that the Committee-of-the-Whole accept the report.

Carried.

2. Financial Terms and Information

Isabel Grace, Superintendent of Business and Finance, provided the committee with a historical perspective of Board funding. Isabel highlighted the funding formula for school boards as well as an overview of the Board budget process. The evolution of funding has created greater equalities amongst public and Catholic Boards. Isabel also shared Financial terms to ensure the newly elected trustees were aware of the Board funding and finances. Isabel highlighted Ministry reports and significant reporting dates. The committee asked questions and Isabel answered.

Motion: Moved by Kathleen Tanguay, seconded by Loretta Durst, that the Committee-of-the-Whole accept the report.

Carried.

D. Old Business:

There was no old business.

E. New Business:

There was no new business.

F. Next Meeting:

1. January 16, 2023
6:30 p.m.

G. Conclusion:

1. Closing Prayer

Isabel Grace led the Closing Prayer.

2. Adjournment:

Motion: Moved by Mike Ayotte, seconded by Kathleen Tanguay, that the Committee-of-the-Whole Open Meeting adjourn at 8:05 p.m.

Carried

Mary Ann Martin
Committee Chairperson

Isabel Grace
Superintendent of Business and Finance

/am

PETERBOROUGH VICTORIA NORTHUMBERLAND AND CLARINGTON CATHOLIC DSB INTERIM FINANCIAL REPORT
For the Period Ending August 31, 2023

	2021-22		2022-23		Revised to Budget
	Actual	Budget (Estimates)	Forecast (Revised Est)	\$ Increase (Decrease)	% Increase (Decrease)
Grant Revenue					
Foundation Alloc. - Elementary	56,344,191	56,996,200	56,696,662	(299,538)	
School Foundation - Elementary	7,677,059	7,914,377	7,869,256	(45,121)	
Foundation Alloc. - Secondary	26,456,882	27,212,075	27,135,084	(76,991)	
School Foundation - Secondary	3,975,715	3,911,712	3,908,546	(3,166)	
Parent Engagement Allocation	25,493	45,006	44,995	(11)	
Mental Health and Well-Being	704,118	1,098,149	1,096,159	(1,990)	
Special Education Alloc.	25,139,219	25,172,949	24,422,207	(750,742)	
Deferred Revenue SEA, ABA Training, After School Skills Development Program funds	9,469	0	533,052	533,052	
ECP	139,821	264,417	232,868	(31,549)	
Language Allocation	2,820,168	2,962,722	2,940,910	(21,812)	
Supported Schools	1,828	13,387	16,620	3,233	
Indigenous Education Allocation	1,527,941	1,600,930	1,730,988	130,058	
Deferred Revenue Indigenous Education	(196,287)	121,540	99,990	(21,550)	
Remote & Rural Allocation	651,527	641,341	659,257	17,916	
Rural and Northern Education Fund	367,427	358,254	358,254	0	
Learning Opportunity Allocation	752,801	766,932	761,609	(5,323)	
Tutoring, SHSM, Outdoor Ed and Experiential Learning Allocations	970,289	1,097,245	1,096,365	(880)	
Deferred Revenue Targeted Student Supports	3,164	117,589	195,421	77,832	
Deferred Revenue Experiential Learning	8,988	0	228,217	228,217	
Supports for Students	1,655,172	1,685,117	1,685,117	0	
Continuing Education, Adult, High Credit and Summer School	445,118	494,777	447,509	(47,268)	
Cost Adjustment and Teacher Qualification and Experience	14,087,477	14,598,595	13,841,383	(757,212)	
Benefits Trust Funding	1,732,288	1,527,194	1,529,244	2,050	
ECE Qualification and Experience	960,431	981,117	957,019	(24,098)	
New Teacher Induction Program	132,192	163,540	163,540	0	
Transportation Allocation	12,882,565	12,191,849	12,356,653	164,804	
Administration & Governance	5,019,655	5,081,987	5,070,679	(11,308)	
Program Leadership Allocation	999,389	1,000,496	1,000,496	0	
School Operations Allocation	15,361,285	15,802,686	15,726,401	(76,285)	
Community Use of Schools	206,311	207,517	207,517	0	
Capital Debt Support - Interest Portion	1,811,774	1,590,131	1,590,131	0	
Declining Enrolment	136,717	0	0	0	
COVID-19 Learning Recovery Fund	0	2,526,713	2,526,713	0	
Total Operating Grants for Student Needs	182,810,187	188,146,544	187,128,862	(1,017,682)	-0.54%
Other Revenue including salary recoveries, grants for budgeted staff positions and SHSM	2,810,335	2,390,593	3,145,547	754,954	
Ministry Grants - COVID 19 - Staffing	2,990,219	0	0	0	
Ministry Grants - COVID 19 - Other	219,308	0	0	0	
Ministry Grants - COVID 19 - Donation in Kind PPE	3,223,579	0	1,557,466	1,557,466	
Ministry Grants - Targeted Special Grant Funding	1,557,802	853,417	930,560	77,143	
Ministry Grants - Targeted Special Grant Funding - COVID	949,437	0	0	0	
Ministry Grants - Education Worker Protection and Supports for Students	2,258,660	0	0	0	
Sub-Total Revenue and Grants	196,819,527	191,390,554	192,762,435	1,371,881	0.72%
Grants for Capital Purposes					
School Renewal and Temporary Accommodation Funding	2,109,513	2,327,386	3,153,907	826,521	
Climate Action Incentive Fund/Safe Return/CIP - Ventilation	218,234	0	0	0	
School Conditioning	4,296,044	5,414,912	7,128,567	1,713,655	
COVID-19 Resilience Infrastructure Stream	3,062,823	0	489,711	489,711	
Total Grants for Capital Purposes	9,686,614	7,742,298	10,772,185	3,029,887	
Total Revenue and Grants for Compliance Purposes	206,506,141	199,132,852	203,534,620	4,401,768	2.16%

Notes

- Enrolment lower than budget which impacts grants that are based on enrolment -elementary lower by 49 ADE and secondary lower by 9 ADE than budget
- ADE(average daily enrolment)
- Transfers from (to) deferred revenue is restricted funding within the GSN carried forward from prior years available to spend in the current year
- for the restricted purpose
- Qualifications and experience grant is dependent on the Qualifications and Years of experience of teachers - this is offset by lower average wage costs
- Other revenue increase due to interest income and more Tutoring PPF funding available to support staffing due to the extension to March 31
- Covid Funding Donation in Kind was not included at time of budget - Revenue matches the Expense on the expenditures summary - represents PPE received from the Province
- Capital funding is an estimate based on estimated expenditures - timing of the completion of the projects impacts the level of spending each year

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Operating Expenditures
For the three month period ending November 30, 2022 with comparatives for the three month period ending November 30, 2021

Overlay Category	COMPENSATION					
	YTD 2021-22 Exp	2021-22 Exp	Percentage	YTD 2022-23 Exp	Revised 2022-23 Budget	Percentage
51 CLASS TEACHERS	23,051,490	95,246,310	24.2%	22,986,212	94,554,265	24.3%
52 SUPPLY TEACH/EA/ECE	1,334,613	5,209,632	25.6%	1,384,171	4,852,857	28.5%
53 TEACHER ASSISTANTS	4,254,987	17,842,079	23.8%	4,253,596	16,592,377	25.6%
53 ECE	951,559	3,800,787	25.0%	934,303	3,684,034	25.4%
54 COMPUTERS						
55 TEXT/SUPPLIES/SERVICES						
56 PROF/PARA/TECH	902,982	4,079,616	22.1%	994,134	4,527,487	22.0%
57 LIBRARY/GUIDANCE	775,077	3,124,761	24.8%	774,582	3,230,323	24.0%
58 STAFF DEVELOP	33,300	125,865	26.5%	77,437	707,839	10.9%
59 COORD/CONSULT	682,813	2,784,686	24.5%	967,172	4,056,922	23.8%
61 PRINCIPALS/VPS	1,858,875	7,807,046	23.8%	1,881,754	7,661,393	24.6%
62 SCHOOL OFFICE	965,424	3,792,260	25.5%	965,139	3,646,080	26.5%
63 CONTINUING ED	1,281	247,512	0.5%	20,167	239,425	8.4%
64 TRUSTEES	20,215	79,983	25.3%	22,893	85,467	26.8%
65 DIRECTOR/SOS	229,431	988,709	23.2%	230,381	972,878	23.7%
66 BOARD ADMIN	731,573	3,231,054	22.6%	706,689	3,092,259	22.9%
67 DEPT HEADS	69,238	276,364	25.1%	69,274	277,123	25.0%
68 PUPIL TRANSP	106,063	305,175	34.8%	103,776	352,573	29.4%
70 SCH OPER/MTCE	2,312,578	10,035,093	23.0%	2,172,775	9,295,920	23.4%
71 SCH RENEWAL						
72 OTHER PUPIL ACCOM						
75 AMORTIZATION						
78 OTH NON OPERATING	-	0		0	0	
79 PROVISION FOR CONTINGENCIES				0	1,255,706	
80 PSAB FUTURE BENEFITS	-	541,581	0.0%	0	559,692	0%
Grand Total	38,281,500	159,518,513	24.0%	38,544,455	159,644,620	24.1%

YTD 2021-22 Exp	OTHER				
	2021-22 Exp	Percentage	YTD 2022-23 Exp	Revised 2022-23 Budget	Percentage
6,271	38,200	16%	13,465	35,350	38.1%
-	-		-	-	
-	-		-	-	
-	-		-	-	
602,612	1,779,040	34%	992,473	1,609,802	61.7%
1,119,021	4,155,551	27%	1,099,574	5,058,435	21.7%
64,819	273,603	24%	81,860	363,408	22.5%
303	883	34%	199	600	33.2%
20,683	230,172	9%	61,423	429,337	14.3%
13,992	68,741	20%	17,555	127,158	13.8%
29,871	87,446	34%	13,761	114,357	12.0%
121,314	553,798	22%	156,808	489,723	32.0%
-	13,299	0%	4,345	20,600	21.1%
846	15,585	5%	3,579	50,625	7.1%
30,942	82,712	37%	30,788	98,960	31.1%
380,022	1,255,365	30%	528,992	1,233,397	42.9%
-	-		-	-	
3,191,267	13,033,156	24%	3,454,073	13,065,737	26.4%
1,340,748	7,886,161	17%	1,530,637	8,067,039	19.0%
406,509	9,686,614	4%	1,336,940	10,772,185	12%
676,004	1,823,244	37%	608,021	1,560,131	39%
-	285,132	0%	-	278,995	0%
5,178	3,261,467	0%	-	1,572,466	0%
-	-		-	-	
8,010,401	44,530,168	18%	9,934,493	44,948,305	22%

TOTAL				Special Grants	Special Grants	Total YTD	Total YTD
YTD 2020-21 Exp	YTD 2020-21 Exp	YTD 2022-23 Exp	Revised 2022-23 Budget	YTD 2021-22 Exp	YTD 2022-23 Exp	Expenses 2021-22	Expenses 2022-23
23,057,761	95,284,510	22,999,678	94,589,615		85,307	23,057,761	23,084,985
1,334,613	5,209,632	1,384,171	4,852,857			1,334,613	1,384,171
4,254,987	17,842,079	4,253,596	16,592,377			4,254,987	4,253,596
951,559	3,800,787	934,303	3,684,034			951,559	934,303
602,612	1,779,040	992,473	1,609,802	3,676		606,288	992,473
1,119,021	4,155,551	1,099,574	5,058,435	150,599	152,324	1,269,620	1,251,898
967,801	4,353,219	1,075,994	4,890,895	596	6,385	968,397	1,082,379
775,380	3,125,644	774,782	3,230,923			775,380	774,782
53,983	356,036	138,860	1,137,176	5,573	25,558	59,556	164,418
696,806	2,853,428	984,727	4,184,080	31,560	4,861	728,366	989,588
1,888,745	7,894,492	1,895,515	7,775,750			1,888,745	1,895,515
1,086,738	4,346,058	1,121,947	4,135,803			1,086,738	1,121,947
1,281	260,810	24,511	260,025	88	2,205	1,369	26,716
21,061	95,568	26,472	136,092			21,061	26,472
260,373	1,071,421	261,169	1,071,838			260,373	261,169
1,111,595	4,486,419	1,235,681	4,325,656			1,111,595	1,235,681
69,238	276,364	69,274	277,123			69,238	69,274
3,297,329	13,338,330	3,557,849	13,418,310			3,297,329	3,557,849
3,653,326	17,921,254	3,703,412	17,362,959			3,653,326	3,703,412
406,509	9,686,614	1,336,940	10,772,185			406,509	1,336,940
676,004	1,823,244	608,021	1,560,131			676,004	608,021
-	285,132	-	278,995			-	-
5,178	3,261,467	-	1,572,466			5,178	-
-	-	-	1,255,706			-	-
-	541,581	-	559,692			-	-
46,291,901	204,048,681	48,478,948	204,592,925	192,092	276,640	46,483,993	48,755,588

Notes

Compensation

EA - extra temp support was added for the fall only causing the year to date expenses to be higher as a percentage - in the prior year the extra support was added later in the year as COVID funding was provided
Supply Teacher/ EA/ECE represents the replacement costs for these staffing categories - absenteeism for September to November has been high but the costs have been somewhat mitigated due to the number of jobs that have not been filled. We will see pressure on this budget if costs continue to trend at this level for the remainder of the year as the budget is lower than the prior year actuals.
Coord/Consultants include the new Literacy Coaches, Intermediate Coach,, Equity Advisor and additional Indigenous and Special Education Consultant included in the 2022/23 budget
Staff Development - approx. 70% of the budget is funded by enveloped funding for example Indigenous, FSL and Targeted Student Supports. This budget may be redirected to other expense categories during the year as the planned spending details are finalized by the departments
Pupil Transportation budget represents the shared costs of staffing at STSCO - actuals to date represent the wages paid to the PVNCCDSB employees who work at STSCO
Provision for Contingencies represents the equivalent to a 1% increase in wages to offset the 1% increase that was provided for in the GSN

Other

All school budgets are allocated to Text/Supplies Line - Actual spending is recorded based on type of expenditure incurred- result is that some expenditure lines may appear to over/under budget i.e. School Office, Computers and Supply Teacher salaries and benefits

Other Pupil Accom - represents the interest on the Provincial supported debt
Expenses are reported on a compliance basis (modified cash basis) - and include capital purchases which for PSAB Financial Statement purposes and Ministry filings are shown as capital assets and amortized
Other Non Operating includes expenditures for PPE and the In Kind Donation of PPE received from the Province
Transportation expenses include fuel fluctuation payments which have not been budgeted as they will be offset by Fuel Fluctuation Funding from the GSN as part of our year end financial statements

BUSINESS AND FINANCE

Report to Committee of the Whole

Meeting: ☐ In Camera

☒ Open

Presented for: ☒ Information

☐ Approval

Meeting Date: January 16, 2023

Presented by: Isabel Grace, Superintendent of Business/Finance

Subject: 2022-2023 Revised Estimates Update

Recommended Action(s): n/a

Background:

1. Background

- 1.1 As part of the requirements for financial reporting to the Ministry, school boards must submit revised estimates on an annual basis. These revised estimates serve to update the Ministry on a board's budget estimates taking into account changes that have occurred since the original budget was approved by the board.
- 1.2 In particular, it requires boards to update revenues and expenditures incorporating the actual enrolment as at October 31st of the school year, actual staffing placed as at October 31st 2022, and an updated estimate of the second enrolment count date, March 31st 2023. The Ministry filing deadline for the revised estimates was December 15, 2022.

2. Changes to Revenues

- 2.1 Changes to revenues have been incorporated in the 2022-23 Revised Estimates as a result of enrolment changes, and any funding announcements post June 2022.
- 2.2 As described on the attached schedules, enrolment varied from projections, as is generally the case to some degree every year. The revised estimates show a

net decrease of average daily enrolment (ADE) compared to the 2022/23 budget estimates. Grants that have a component of enrolment embedded in its formula would have been affected by this change. The larger changes of note include the Foundation and School Allocations for both Elementary and Secondary, Special Education, Teacher Qualification and Experience allocation, and in-year conditional supports.

Average Daily Enrolment	Actual 2021-2022		Budget 2022-2023		Revised Estimates 2022-2023
JK	816.50		892.0		847.00
SK	902.50		849.0		864.00
Gr.1-3	3,060.00		2,996.0		2,987.00
Gr. 4-8	5,371.50		5,407.0		5,397.00
Other pupils	13.0		11.00		11.00
Total Elementary ADE	10,163.50		10,155.00		10,106.00
Secondary	4,527.67		4,612.50		4,603.5

2.3 Other significant changes to revenue allocations include the following:

- Unspent Student Success and enveloped funds carried over to the 22/23 school year
- Special Education enveloped funds primarily related to SEA equipment carried over to the 22/23 school year
- Decreased Special Education funds related to fewer claims for Special Incidence Portion (SIP) funding meeting the submission requirements. The submission process had been in abeyance since 2019 with the onset of the pandemic, and funding amounts had been frozen at a previous level. A new claim submission cycle was required in the fall of 2022 for 2022-23 funding,. The original budget estimates in the spring of 2022 overestimated the number of qualifying claims that were later determined.

3. Changes to Expenditures

3.1 The more significant changes to expenditures for 2022/23 are as a result of:

- increased Student Success and School Effectiveness expenses to match funds carried over from 2021-22.
- Underestimating of costs for student transportation by approximately 5%.

4. Projecting the Financial Position

- 4.1 The 2022-23 original budget estimated a planned operating deficit of \$818,464. With the unanticipated revenue shortfall and the underestimated expenditures, the 2022-23 revised estimates project an operating deficit of \$1,742,935.

- 4.2 Generally, a board is considered to be compliant with the Education Act if the Revised Estimates reflect a balanced position, or the amount of deficit projected is less than 1% of its operating allocations. Ministerial approval is required where a board is projecting a deficit greater than 1%. At the time of submission for the revised estimates, PVNCCDSB is considered to be compliant, and does not require a Ministerial approval.
- 4.3 An in-year deficit elimination plan must be submitted to the Ministry where a board is reporting any kind of deficit. For planning purposes, areas of focus to reduce expenditures and eliminate the deficit within the next two fiscal periods include:
- Elimination of reading tutors/coaches that were funded from Board accumulated surplus for one year.
 - Review of staffing in Special Education services in order to offset the loss in SIP funding
 - Review of bell times to reduce the number of buses needed
 - Review of walk distances to harmonize with co-terminous board and reduce the number of buses needed.
 - Review the possibility of reinstating transit service for students in Peterborough to reduce the number of contracted buses needed.
 - Reduce department and school budgets and review staffing levels for efficiency and reductions.

5. Risks related to Revised Estimates

- 5.1 Uncertainties related to the ongoing pandemic add an additional element of risk to the estimates used for projecting the board's financial position for 2022-23. Some assumptions can reasonably be made, but there are areas of financial risk that are not estimable at this time, and will become apparent later in the school year.
- 5.2 Administration will continue to provide regular updates to the Board of Trustees via interim reports, and will monitor the financial position regularly.

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Consolidated Statement of Operations
For the year ended August 31, 2023

	2022-23 Revised	2022-23 Budget	2021-22 Actual
	\$	\$	\$
REVENUES			
Provincial grants - Grants for Student Needs	167,545,529	168,272,943	164,434,536
Provincial grants - Other	4,038,982	2,014,315	12,199,837
Local taxation	19,583,334	19,873,603	18,679,367
Federal grants & fees	257,345	245,249	432,174
Investment income	480,000	180,000	227,801
Other fees & revenues	857,246	804,446	1,541,460
Subtotal	192,762,436	191,390,556	197,515,175
Grants for minor capital transferred to DCC	(941,570)	(941,570)	(1,355,096)
School generated funds	3,872,172	3,872,172	2,861,157
Amortization of Deferred Capital Contributions	9,541,640	9,607,869	9,152,950
TOTAL REVENUE	205,234,678	203,929,027	208,174,186
EXPENSES			
Instruction	153,742,694	153,769,297	153,980,782
Administration	5,681,197	5,641,338	5,738,977
Transportation	13,442,310	12,688,062	14,007,242
Pupil Accommodation	27,637,504	27,723,406	28,765,811
School generated funds	3,872,172	3,872,172	2,710,528
Other	2,828,172	1,283,653	3,261,467
TOTAL EXPENSES	207,204,049	204,977,928	208,464,807
Annual Surplus/(Deficit)	(1,969,371)	(1,048,901)	(290,621)
Accumulated Surplus / (Deficit) at beginning of year	32,249,643	32,002,193	32,540,264
Accumulated Surplus / (Deficit) at end of year	30,280,272	30,953,292	32,249,643
Reconciliation of Annual Surplus/(Deficit) for Compliance			
Annual Surplus/(Deficit)	(1,969,371)	(1,048,901)	(290,621)
PSAB Adjustments			
Accrued Interest	(22,559)	(22,559)	(21,321)
School Generated Funds (surplus)/deficit	-	-	(150,629)
Annual Surplus/(Deficit) for Compliance Before Funded Amort	(1,991,930)	(1,071,460)	(462,571)
Capital Asset Amortization - funded by committed surplus	278,995	282,996	285,132
Annual Surplus/(Deficit) for Compliance	(1,712,935)	(788,464)	(177,439)
Holy Cross Field Capital Reserve	(30,000)	(30,000)	(30,000)
School Budgets	-	-	93,682
Annual Surplus/(Deficit) funded from Working Funds	(1,742,935)	(818,464)	(113,757)

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Summary of Consolidated Expenses

	Revised Budget 2022/23		Budget 2022/23		Actual 2021/22	
	\$	%	\$	%	\$	%
INSTRUCTION						
Classroom Teachers	95,219,327	46.0%	96,357,471	47.0%	95,941,787	46.0%
Supply Teachers, Teacher Assistants and RECE	4,852,857	2.3%	4,865,423	2.4%	5,209,633	2.5%
Teacher Assistants	16,592,985	8.0%	16,470,437	8.0%	17,978,833	8.6%
Early Childhood Educators	3,684,034	1.8%	3,800,793	1.9%	3,800,788	1.8%
Textbooks/Supplies	5,154,812	2.5%	4,505,962	2.2%	4,992,923	2.4%
Computers	768,232	0.4%	768,232	0.4%	1,126,204	0.5%
Professionals, Paraprofessionals	4,985,900	2.4%	4,930,861	2.4%	4,466,541	2.1%
Library and Guidance	3,230,966	1.6%	3,233,225	1.6%	3,125,644	1.5%
Staff Development	1,705,425	0.8%	1,237,301	0.6%	572,512	0.3%
Department Heads	277,123	0.1%	277,123	0.1%	276,364	0.1%
Principals and Vice-Principals	7,853,567	3.8%	7,823,404	3.8%	7,973,431	3.8%
School Office - Secretarial and Supplies	4,137,094	2.0%	4,115,040	2.0%	4,339,183	2.1%
Coordinators and Consultants	4,184,080	2.0%	4,295,054	2.1%	2,894,950	1.4%
Continuing Education	260,025	0.1%	268,596	0.1%	476,311	0.2%
Amortization	836,267	0.4%	820,375	0.4%	805,678	0.4%
TOTAL INSTRUCTION	153,742,694	74.2%	153,769,297	75.0%	153,980,782	73.9%
ADMINISTRATION						
Trustees	136,092	0.1%	134,814	0.1%	95,567	0.0%
Director and Supervisory Officers	1,071,968	0.5%	1,071,147	0.5%	1,073,032	0.5%
Board Administration	4,325,699	2.1%	4,311,282	2.1%	4,520,336	2.2%
Amortization	147,438	0.1%	124,095	0.1%	50,042	0.0%
TOTAL ADMINISTRATION	5,681,197	2.7%	5,641,338	2.8%	5,738,977	2.8%
TRANSPORTATION						
Pupil Transportation	13,442,310	6.5%	12,688,062	6.2%	14,007,242	6.7%
TOTAL TRANSPORTATION	13,442,310	6.5%	12,688,062	6.2%	14,007,242	6.7%
PUPIL ACCOMODATION						
School Operations and Maintenance	17,263,002	8.3%	17,239,439	8.4%	17,730,760	8.5%
Other Pupil Accommodation	1,537,572	0.7%	1,537,572	0.8%	1,801,923	0.9%
Amortization	8,836,930	4.3%	8,946,395	4.4%	8,582,362	4.1%
TOTAL PUPIL ACCOMODATION	27,637,504	13.3%	27,723,406	13.5%	28,765,811	13.8%
OTHER						
School Generated Funds	3,872,172	1.9%	3,872,172	1.9%	2,710,528	1.3%
Other Non-Operating	1,572,466	0.8%	15,000	0.0%	3,261,467	1.6%
Provision for Contingencies	1,255,706	0.6%	1,268,653	0.0%	-	0.0%
TOTAL OTHER	6,700,344	3.2%	5,155,825	2.5%	5,971,995	2.9%
TOTAL EXPENSES	207,204,049	100.0%	204,977,928	100.0%	208,464,807	100.0%
Reconciliation to Summary of Operating Expenses						
Minor TCA - Capitalized	941,570		941,570			
Employee Future Benefits	-		-			
Amortization	(9,820,635)		(9,890,865)			
Accrued Interest	22,559		22,559			
School Generated Funds	(3,872,172)		(3,872,172)			
TOTAL EXPENSES PER OPERATING SUMMARY	194,475,371		192,179,020			

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Summary of Consolidated Expenses by Object

Expenses	Revised Budget 2022/23		Budget 2022/23		Actual 2021/22	
	\$	%	\$	%	\$	%
Salaries and Wages	132,800,898	64.1%	133,729,883	65.2%	134,270,009	64.4%
Employee Benefits	25,528,416	12.3%	25,524,276	12.5%	25,274,382	12.1%
Employee Benefits - Future Benefits	735,483	0.4%	735,483	0.4%	694,813	0.3%
Staff Development	835,642	0.4%	678,764	0.3%	560,073	0.3%
Supplies and services	14,723,803	7.1%	14,093,725	6.9%	12,851,049	6.2%
Interest	1,537,572	0.7%	1,537,572	0.8%	1,772,451	0.9%
Rental	26,354	0.0%	26,566	0.0%	24,727	0.0%
Fees and contract services	18,141,238	8.8%	17,251,308	8.4%	20,112,147	9.6%
Other, includes Fees and Memberships	1,798,299	0.9%	240,833	0.1%	3,467,074	1.7%
Provision for Contingencies	1,255,706	0.6%	1,268,653	0.0%	-	0.0%
Amortization of tangible capital assets	9,820,638	4.7%	9,890,865	4.8%	9,438,082	4.5%
	207,204,049	100.0%	204,977,928	100.0%	208,464,807	100.0%

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Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Detail of Accumulated Surplus/(Deficit)
For the year ended August 31, 2023

	Sept 1, 2022	In-Year Increase (+) / Decrease (-)	Aug 31, 2023
	\$		\$
Available for Compliance - Unappropriated			
Operating Accumulated Surplus (previously working & operating funds)	6,873,399	-1,742,935	5,130,464
Total Unappropriated	6,873,399	-1,742,935	5,130,464
Available for Compliance - Internally Appropriated			
Retirement Gratuities	0	0	0
WSIB	0	0	0
Other Purposes - Operating			
School Activities	451,083	0	451,083
Program Equipment	523,625	0	523,625
IT Software	500,000	0	500,000
Holy Cross Field Capital	60,000	30,000	90,000
Committed Capital Projects	3,269,754	-278,995	2,990,759
Other Purposes - Capital (please specify):			
Facilities/Sites	871,952	0	871,952
Total Internally Appropriated	5,676,414	-248,995	5,427,419
Total Accumulated Surplus / (Deficit) Available for Compliance (Sum of lines 1.3 and 2.14)	12,549,813	-1,991,930	10,557,883
Unavailable for Compliance			
Interest to be Accrued	-95,968	22,559	-73,409
School Generated Funds	1,950,585	0	1,950,585
Revenues recognized for land	17,845,213	0	17,845,213
Total Unavailable for Compliance	19,699,830	22,559	19,722,389
Total Accumulated Surplus/(Deficit)	32,249,643	-1,969,371	30,280,272

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Summary of Enrolment

	Revised 2022/23	Budget 2022/23	Actual 2021/22	Actual 2020/21	Actual 2019/20	Actual 2018/19
Day School Enrolment						
Elementary	10,106.00	10,155.00	10,163.50	10,035.00	10,307.25	10,354.75
Secondary	4,603.50	4,612.50	4,527.67	4,594.13	4,559.26	4,634.73
Total	14,709.50	14,767.50	14,691.17	14,629.13	14,866.51	14,989.48
Number of Schools						
Elementary	30	30	30	30	30	30
Secondary	6	6	6	6	6	6
Total	36	36	36	36	36	36

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Operating Revenues and Expenses

	Revised Budget 2022/23	Budget 2022/23
MINISTRY OPERATING GRANTS	\$	\$
Foundation Alloc. - Elementary	56,696,662	56,996,200
School Foundation - Elementary	7,869,256	7,914,377
Foundation Alloc. - Secondary	27,135,084	27,212,075
School Foundation - Secondary	3,908,546	3,911,712
Parent Engagement Allocation	44,995	45,006
Mental Health and Well-Being	1,096,159	1,098,149
Special Education Alloc.	24,422,207	25,172,949
Deferred Revenue SEA Equipment and ABA Training and ASSDP	533,052	-
Education and Community Partnership Program	232,868	264,417
Language Allocation	2,940,910	2,962,722
Supported Schools	16,620	13,387
Indigeneous Education Allocation	1,730,988	1,600,930
Deferred Revenue Indigeneous Education	99,990	121,540
Remote & Rural Allocation	659,257	641,341
Rural and Northern Education Fund	358,254	358,254
Learning Opportunity Allocation	761,609	766,932
Supports for Students Fund	1,685,117	1,685,117
OFIP Tutoring, SHSM, Outdoor Ed, Experiential Learning	1,096,365	1,097,245
Deferred Revenue Targeted Student Supports	195,421	117,589
Deferred Revenue Experiential Learning	228,217	-
Continuing Education and Summer School	447,509	494,777
Cost Adjustment and Teacher Qualification and Experience,	13,841,383	14,598,595
Benefits Trust Funding	1,529,244	1,527,194
ECE Qualification and Experience	957,019	981,117
New Teacher Induction Program and Teacher Learning and Innovation	163,540	163,540
Transportation Allocation	12,356,653	12,191,849
Administration & Governance	5,070,679	5,081,987
Program Leadership Allocation	1,000,496	1,000,496
School Operations Allocation	15,726,401	15,802,686
Community Use of Schools	207,517	207,517
Capital Debt Support - Interest Portion	1,590,131	1,590,131
COVID-19 Learning Recovery Fund	2,526,713	2,526,714
Total Operating Grants for Student Needs	187,128,863	188,146,546
Other Revenues		
Tuition fees	324,785	245,249
School College Work - Co-ordination and Clerical Support	153,000	153,000
SHSM Expansion Sections	475,000	475,000
Tutoring Supports	501,278	338,133
Community Use	90,000	90,000
Best Start, Day Care and Extended Day Rent	191,000	191,000
Interest revenue	480,000	180,000
OYAP	194,765	194,765
Special Grants - Targeted Funding	2,714,939	853,417
Miscellaneous revenues and recoveries	124,865	148,067
Secondment	383,941	375,379
Total Other Revenues	5,633,573	3,244,010
Total revenues	192,762,437	191,390,557
Expenditures - see schedule	194,475,371	192,179,021
Net revenues (expenditures)	(1,712,935)	(788,464)

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Operations Budget

	Revised Budget 2022/23	Budget 2022/23
	\$	\$
Elementary	78,464,895	79,716,559
Secondary	41,126,833	41,188,946
Central	11,088,859	11,150,236
Department Budgets	27,896,684	26,683,596
Summer School	260,025	268,596
Special Education	31,589,917	30,944,896
Supported Capital Debt - Interest Portion	1,560,131	1,560,131
Total Operating Expenditures	<u>191,987,345</u>	<u>191,512,960</u>
 Special Grant Expenditures	 <u>2,488,026</u>	 <u>666,061</u>
 Total	 <u><u>194,475,371</u></u>	 <u><u>192,179,021</u></u>

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Elementary Panel Expenditures - Regular Day School**

	Revised Budget 2022/23		Budget 2022/23	
Expenditures	FTE	\$	FTE	\$
Classroom				
Instructional				
Salaries	529.55	49,100,915	532.00	50,226,380
Benefits		7,579,645		7,558,381
Literacy Coaches				
Salaries	6.80	661,456	7.00	732,298
Benefits		94,964		88,308
ESL Teachers				
Salaries	2.00	208,192	2.00	208,192
Benefits		28,357		28,081
Early Childhood Educators				
Salaries	60.00	2,687,139	62.00	2,772,081
Benefits		1,028,348		1,061,149
Supply Wages and Benefits		185,832		185,832
Supply Teacher Costs				
Salaries		2,261,275		2,271,275
Benefits		220,638		221,659
Library Support Specialists				
Salaries	19.25	739,853	19.25	739,853
Benefits		294,731		294,417
Supply Wages and Benefits		19,606		19,606
School Administration				
Principals				
Salaries	29.00	3,669,782	28.00	3,558,418
Benefits		498,133		488,570
Supply Wages and Benefits		20,300		20,300
Vice - Principals				
Salaries	9.17	1,062,807	10.17	1,157,391
Benefits		138,718		152,043
Supply Wages and Benefits		11,200		11,200
Secretarial				
Salaries	35.37	1,495,874	35.37	1,495,874
Benefits		574,809		571,903
Supply Wages and Benefits		77,084		77,084
School Operations				
Temp and overtime		320,824		310,824
School Budgets		1,262,670		1,260,971
Total		78,464,895		79,716,559

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Secondary Panel Expenditures - Regular Day School

	Revised Budget 2022/23		Budget 2022/23	
Expenditures	FTE	\$	FTE	\$
Classroom				
Instructional				
Salaries	264.60	25,663,540	265.16	25,767,699
Benefits		3,961,154		3,933,525
Curriculum Chair allowances		228,573		228,573
Supply Teacher Costs				
Salaries		903,289		904,289
Benefits		89,358		89,400
Guidance				
Salaries	12.00	1,264,983	12.00	1,269,690
Benefits		171,148		169,714
Supply Wages and Benefits		-		-
Library				
Salaries	4.67	485,652	4.67	485,652
Benefits		66,201		65,557
Library Support Specialists				
Salaries	3.46	135,884	3.46	135,884
Benefits		54,160		54,102
Supply Wages and Benefits		8,363		8,363
Chaplaincy Leaders				
Salaries	5.57	428,119	5.57	445,489
Benefits		119,882		119,467
School Administration				
Principals				
Salaries	6.00	821,475	6.00	821,475
Benefits		117,288		116,316
Supply Wages and Benefits		2,210		2,210
Vice - Principals				
Salaries	10.00	1,242,314	10.00	1,230,432
Benefits		154,983		150,693
Supply Wages and Benefits		-		-
Secretarial				
Salaries	24.00	1,029,215	24.00	1,022,646
Benefits		396,350		394,374
School Operations				
Salaries	39.00	1,963,271	39.00	1,966,266
Benefits		721,208		720,959
Temp and overtime		172,168		182,168
School Budgets		847,483		851,711
Total		41,126,833		41,188,946

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Central Expenditures - Regular Day School

	Revised Budget 2022/23		Budget 2022/23	
Expenditures	FTE	\$	FTE	\$
Consultants and Principal				
Salaries	10.00	1,085,387	10.00	1,123,656
Benefits		142,499		141,222
Safe Schools and Students at Risk				
Salaries	3.00	272,818	3.00	272,818
Benefits		50,815		50,547
Central Professionals and Clerical				
Salaries	7.80	580,120	7.80	600,918
Benefits		175,861		173,728
Information Technology				
Salaries	17.00	1,282,000	17.00	1,283,541
Benefits		373,902		371,270
Overtime and temp wages and benefits		27,141		27,141
Trustees				
Salaries and benefits		85,467		84,189
Director and Superintendents				
Salaries	7.00	1,193,049	7.00	1,193,049
Benefits		146,438		145,238
Admin Assistants and SO Support				
Salaries	6.00	418,763	6.00	419,969
Benefits		117,677		124,129
Overtime and temp wages and benefits		30,021		14,000
General and Business Administration				
Salaries	11.91	1,035,346	11.91	997,169
Benefits		290,896		282,887
Overtime and temp wages and benefits		6,500		6,500
Human Resources and H&S				
Salaries	8.00	760,927	8.00	760,927
Benefits		203,391		202,956
Overtime and temp wages and benefits		4,873		4,873
Communications				
Salaries	2.57	216,328	3.57	283,339
Benefits		65,653		78,992
School Operations and Maintenance				
Salaries	19.50	1,333,042	19.50	1,323,496
Benefits		413,373		413,806
Overtime and temp wages and benefits		37,348		35,119
Transportation				
Salaries	4.00	277,281	4.00	281,534
Benefits		75,292		75,135
Secondment				
Total		11,088,859		11,150,236

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Special Education Expenditures

	Revised Budget 2022/2023		Budget 2022/2023	
	FTE	\$	FTE	\$
Elementary Expenditures				
Special Education Teachers				
Salaries	46.50	4,669,246	46.50	4,654,022
Benefits		680,966		673,852
Supply Teacher Costs				
Salaries		87,829		87,829
Benefits		8,905		8,905
Educational Assistants				
Salaries	217.00	8,555,169	217.21	8,555,091
Benefits		3,352,283		3,424,637
Supply Wages and Benefits		988,233		790,094
Support Workers				
Salaries	10.00	397,336	10.00	395,538
Benefits		157,872		157,351
Supply Wages and Benefits		41,719		41,719
Secondary Expenditures				
Special Education Teachers				
Salaries	25.67	2,502,825	25.50	2,486,250
Benefits		380,636		374,723
Curriculum Chair allowances		25,620		25,620
Supply Teacher Costs				
Salaries		69,115		69,115
Benefits		7,004		7,004
Educational Assistants				
Salaries	58.00	2,323,649	58.00	2,278,376
Benefits		922,358		912,520
Supply Wages and Benefits		153,224		153,224
Support Workers				
Salaries	12.00	476,803	12.00	474,646
Benefits		189,447		188,821
Supply Wages and Benefits		26,307		26,307
Central Expenditures				
Special Education Teachers				
Salaries	3.00	265,954	3.00	285,921
Benefits		41,380		41,466
ECPP				
Salaries	3.00	187,869	3.00	224,949
Benefits		42,694		43,822
Consultants and Central VP				
Salaries	5.00	559,063	5.00	565,153
Benefits		72,459		71,261
Paraprofessionals				
Salaries	24.00	1,887,501	24.00	1,928,629
Benefits		553,999		566,020
Department Budgets				
Superintendent of Special Education		18,000		18,000
Mental Health Services		102,465		102,465
Mental Health Data and Information Collection		50,000		50,000
Special Education Services		333,204		333,204
Professional Development - Supply Costs		77,103		77,103
SEA		1,093,131		716,406
CASA/ABA Support/After Schools Development		288,551		134,854
Sub-total department budgets		1,962,454		1,432,032
Total Expenditures		31,589,917		30,944,896

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Departmental Budgets - Regular Day School

	Revised Budget 2022/23	Budget 2022/23
Expenditures	\$	\$
Teaching and Learning		
Central Services/Curriculum Support	76,818	76,818
Teacher/Curriculum Support Services	51,860	51,860
FSL Areas of Intervention	99,743	99,743
Early Learning	26,090	26,090
Tutoring - Before and After School and Summer	138,751	61,754
Religion and Family Life Education	241,961	241,961
Indigenous Education	275,911	164,668
MISA	44,067	44,067
Curriculum and Assessment and Teacher Learning and Innovation	87,100	87,100
Student Success, Literacy and Numeracy	42,300	42,300
Student Success Initiatives	171,715	171,715
OYAP Program Support	115,300	115,300
Experiential Learning	60,929	36,557
Specialist High Skills Major Program	636,191	628,595
Outdoor Education	326,053	130,425
Safe and Accepting Schools	83,140	83,140
Equity and Inclusive Education	30,220	30,220
Catholic Parent Engagement	44,745	44,745
Superintendent of Learning & Student Success	15,896	15,896
Superintendent of Learning & Student Success	11,255	11,255
Superintendent of Learning & Student Success	17,096	17,096
Subtotal	2,597,141	2,181,305
Learning Technologies		
Computer Plan Current Year	957,050	957,050
Learning Technology	619,851	610,818
Teacher In-service Release	15,120	15,120
Corporate Systems	1,087,175	1,087,175
Subtotal	2,679,196	2,670,163
Administrative Departments		
Employee & Labour Relations & Leadership		
Superintendent of Learning, Leadership and HR	15,996	15,996
Leadership and Talent Development	76,456	76,456
New Teacher Induction Program	68,540	68,540
Human Resources Services	213,874	213,874
Trustees	176,730	176,730
Director of Education	140,989	140,989
Business, Finance, Facilities and Transportation		
General Administration - School Support	165,540	165,100
General Administration - Admin Support	168,136	168,136
Superintendent of Business and Capital Planning	73,137	39,976
School Support	12,000	12,000
Business Administration	93,548	93,548
Health & Safety/Student Injury Prevention	186,620	186,620
Community Use of Schools	24,760	24,760
School Facilities Operations	2,486,192	2,486,192
School Facilities Utilities	3,317,250	3,317,250
School Facilities Maintenance	2,235,330	2,235,330
Transportation	13,059,434	12,325,096
Total Department Budgets	27,896,684	26,683,596
Supported Capital Debt - Interest Portion	1,560,131	1,560,131
Supported Capital Debt - Principal Portion	3,718,111	3,718,111
Capital Debt Expenditures	5,278,242	5,278,242
Total	33,174,926	31,961,838

Peterborough Victoria Northumberland and Clarington Catholic District School Board **Summary of Special Grants Budgets**

	Revised Budget 2022/23	Budget 2022/23
Revenue	\$	\$
COVID - In Kind Donation PPE	1,557,466	-
Tutoring Supports	147,468	310,617
Ukraine Students Supports	38,319	-
Transportation & Stability Supports for Children in Care	24,000	-
Educators Special Education AQ Subsidy	10,346	10,300
Professional Assessments and Systematic Evidence-Based Reading	52,896	-
Supporting Students with Disabilities	295,000	-
Anti-Sex Trafficking Protocol Development and Implementation	11,606	9,500
Demographic Data Gathering	31,932	-
De-Streaming Implementation Supports	31,066	31,100
SHSM Additional funding	22,000	22,000
Renewed Mathematics Strategy	327,000	327,000
Early Intervention in Math for Students with Special Needs	110,915	110,900
Entrepreneurship Education Pilot Projects	20,000	20,000
Experiential Learning for Guidance	22,925	-
Skilled Trades Bursary	12,000	12,000
Total	2,714,939	853,417
Expenditures - Non Staffing		
COVID - In Kind Donation PPE	1,557,466	-
Tutoring Supports	147,468	310,617
Transportation & Stability Supports for Children in Care	24,000	-
Educators Special Education AQ Subsidy	10,346	10,300
Professional Assessments and Systematic Evidence-Based Reading	52,896	-
Supporting Students with Disabilities	295,000	-
Anti-Sex Trafficking Protocol Development and Implementation	11,606	-
Demographic Data Gathering	31,932	-
De-Streaming Implementation Supports	31,066	31,100
SHSM Additional funding	22,000	22,000
Renewed Mathematics Strategy	138,406	139,644
Early Intervention in Math for Students with Special Needs	110,915	110,900
Entrepreneurship Education Pilot Projects	20,000	20,000
Experiential Learning for Guidance	22,925	9,500
Skilled Trades Bursary	12,000	12,000
Expenditures	2,488,026	666,061
Net funding allocated to Staffing	226,913	187,356

BUSINESS AND FINANCE

Report to Committee of the Whole

Meeting: ☐ In Camera

☒ Open

Presented for: ☒ Information

☐ Approval

Meeting Date: January 16, 2023

Presented by: Isabel Grace, Superintendent of Business/Finance

Submitted by:

Subject: Process for Purchasing School Site

Recommended Action(s): [Click here to enter the recommended action](#)

Background:

On November 6, 2018, the Board signed an agreement with Akero Developments Inc. for an option to purchase a serviced piece of property for a school site in the Northglen neighbourhood in Bowmanville. (Block 77 is 2.03 hectares = 5 acres). Map of the neighbourhood is attached.

Financing for the purchase of the property is provided by Education Development Charges levied on residential and commercial development in Clarington in accordance with the renewal of an EDC Bylaw approved by the Board and the Ministry in 2020.

The process for exercising the Option is set out below. It is important to note that once a purchase price has been agreed to, or established through the process set out below, the Board will have 45 days to obtain approval from the Board of Trustees. During that 45 day period we will have to obtain the approvals we require from the Ministry. Once the Board of Trustees approval condition is waived, the Option Agreement is deemed to be a binding agreement of purchase and sale.

1. The Board must issue a notice that it wishes to exercise its Option prior to Option Termination Date (54 months following November 6, 2018, which is calculated to be May 6, 2023). Legal counsel suggests that the Board obtain an appraisal before issuing notice as it will inform our

position when negotiating a purchase price. The Option Agreement specifies that the appraiser must be AACI accredited and shall prepare a narrative Appraisal using the “Direct Comparison Approach”.

2. The date that the Owner receives notice that the Board wishes to exercise its Option is the Option Date.
3. The parties have 45 days after the Option Date to negotiate a mutually agreeable purchase price.
4. If a purchase price is not agreed to within that period, the parties are required to deliver an appraisal to the other party within 60 days. If either party fails to do so, the other party’s appraisal shall determine the purchase price.
5. If the two appraisals are within 10% of each other, the purchase price is the average of the two appraised values.
6. If the appraised values differ by more than 10%, then the parties will attempt to negotiate a mutually agreeable price for 5 days.
7. If agreement is not reached within 5 days, the Board and the Owner shall each instruct their appraisers to jointly select a third appraiser who will independently choose which of the two appraisals in his or her opinion is closest to the actual fair market value of the property, and the appraised value chosen by the independent appraiser will be the purchase price.
8. Once the purchase price has been agreed to or determined by the process above, the Board will have 45 days to waive its Board Approval Condition.
9. Closing will occur within 90 days of waiver of the Board Approval Condition or the provision of a Servicing Certificate from the Owner (confirming that the property is fully serviced for the purposes of construction of a school in accordance with the Subdivision Agreement), whichever is later.

As you will note, there is not a lot of time for completion of due diligence once the Purchase Price is determined. As such, the Board and its consultants/advisors will begin the due diligence work early in 2023 and contact the Owner’s engineers to obtain servicing, grading and other plans, and arrange for soil testing etc.

Additional Requirements:

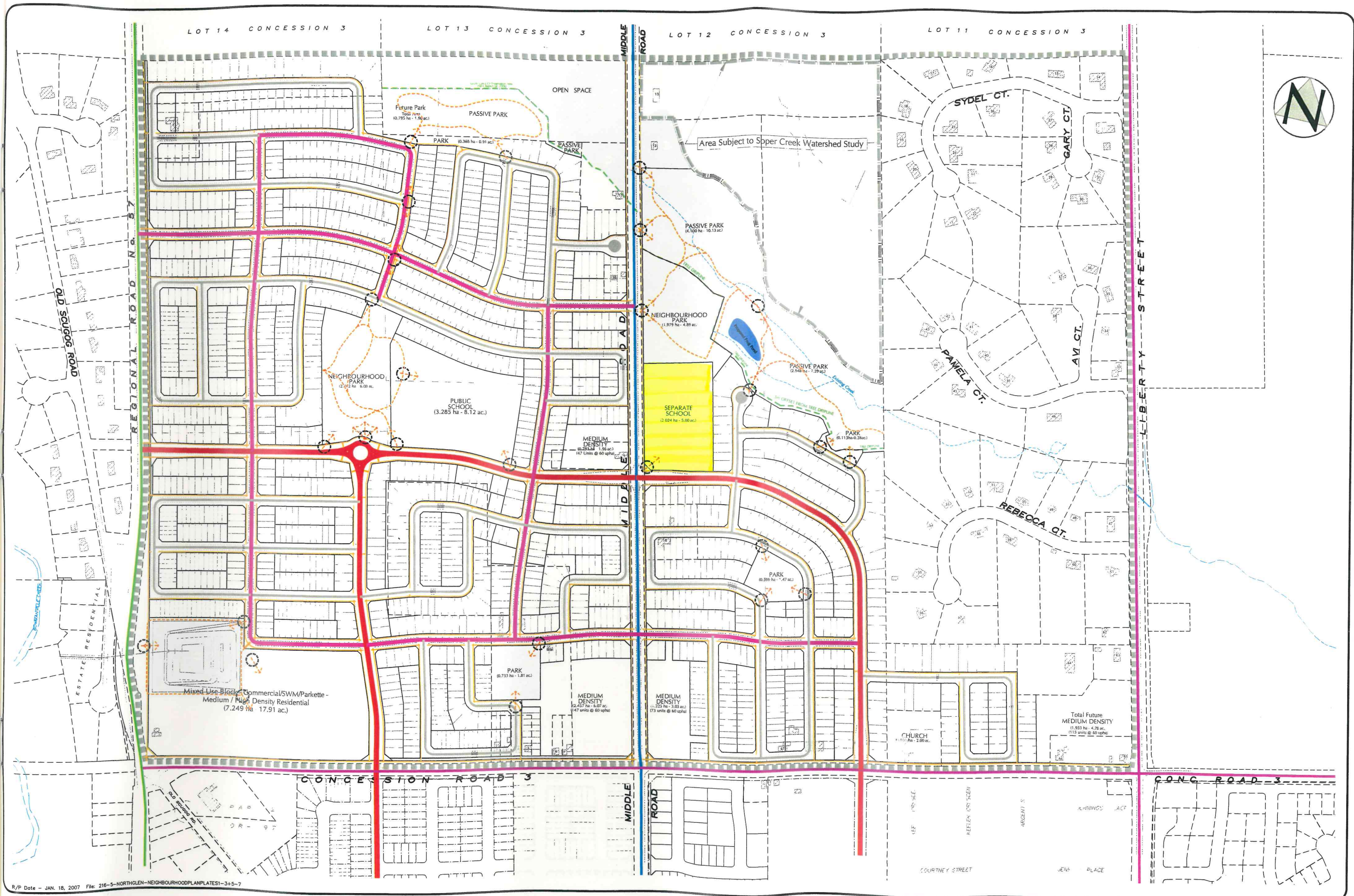
In 2019, the Ministry issued memo 2019: B20 Education Development Charge Policy Framework Update which laid out new requirements regarding the EDC process including the following:

Notification of Site Acquisition:

School boards are required to provide the Minister with advance notification of their intent to acquire, lease or expropriate sites that are supported by EDC revenue, Land Priorities or the Temporary Accommodation Grant.

This notification is to be submitted to the ministry at least 60 days prior to the financial close of the transaction. If the Minister notifies the board, within 60 days from the day the notice was provided, that the proposed transaction shall not proceed, the board shall not proceed with the transaction.

As such, administration will be working closely with our Ministry Capital Analyst and other staff from the Capital Branch to ensure all appropriate documents and timelines are met so that the purchase is successfully completed.



LEGEND

- TRANSPORTATION NETWORK**
- TYPE 'A' ARTERIAL
 - TYPE 'B' ARTERIAL
 - TYPE 'C' ARTERIAL
 - PROPOSED 23m MAJOR COLLECTORS
 - PROPOSED 20m MINOR COLLECTORS
 - PROPOSED 18m LOCAL ROADS
- PEDESTRIAN NETWORK**
- POSSIBLE SIDEWALKS
 - POSSIBLE TRAILS
 - PEDESTRIAN NODES
 - NEIGHBOURHOOD BOUNDARY

Approved for the purposes of making an application for a plan of subdivision under Section 51 of the Planning Act.

Director of Planning Services

Director of Engineering Services

Date :

SERNAS ASSOCIATES

(A Member of The Service Group Inc.)

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Fax: (905) 666-2468

Roads, Sidewalks & Trail System

**Planning Unit #10
Northglen Neighbourhood**

DESIGN K. TUNNEY	DRAWN D.H./A.G.	APPROVED ...	PROJECT NO. TUN 216-5
DATE JANUARY, 2007	SCALE 1:2000	DRAWING NO. Plate 6	