

**Committee of the Whole Board (Budget)
Meeting Minutes
Limestone District School Board**

June 13, 2016

Members/ Trustees: P. Murray (Chair)
E. Crawford
W. Garrod
L. French
D. Jackson
T. Mahoney
K. McGregor
M. McAuley (Student Trustee)- regrets
A. Ross
S. Ruttan
P. van Herpt (Student Trustee) - regrets

Officials: D. Rantz, Director of Education
P. Babin, Superintendent of Business Services
K. Burra, Superintendent of Equity & Inclusion and Program - regrets
J. Douglas, Communications Officer
D. Fowler, Manager of Facility Services - regrets
B. Fraser-Stiff, Superintendent of Education - regrets
T. Giles, Supervising Principal, School Effectiveness -regrets
A. Labrie, Superintendent of Human Resources
S. Lehman, Supervising Principal, Student Success & IT - regrets
A. McDonnell, Supervising Principal, Special Education
J. Silver, Supervising Principal of Safe & Caring Schools – regrets
M. Baumann, Manager of Business Services
W. Toms, Manager of ITS and Planning Officer - regrets

Recorder: L. Strange, Records Management Coordinator

Trustee Murray, as Chair of the Committee, called the meeting to order at 5:30 p.m., and welcomed all those present.

Approval of Agenda

MOVED BY: Trustee Jackson, that the agenda of June 13, 2016, as presented, be approved. Carried.

Declaration of Conflict of Interest

Trustee Garrod declared a conflict of interest for Secondary staffing or contract negotiations as his son is an employee of the Board.

Reports Requiring Decision

1. 2016-2017 Budget and Recommendations to the Board for Approval

Manager Baumann stated that at the May 30, 2016, Committee of the Whole (Budget) meeting Trustees received the 2016-2017 Preliminary Operating Budget Expenditures totalling \$234,164,604 which equalled the Preliminary Operating Budget Revenues previously presented.

Also at this meeting, the 2016-2017 Preliminary Capital Budget Revenues and Expenditures each totalling \$31,749,655 were also received by Trustees. School boards are required to report budgets in accordance with Public Sector Accounting Board (PSAB) standards.

The consolidated budget is prepared in accordance with PSAB and combines the operating and capital budgets and identifies the treatment/recognition of capital transactions, as well as school generated funds, amortization of tangible capital assets and employee future benefits and accrued interest on long term debt.

The presentation of the 2016-2017 Consolidated PSAB Budget document has been designed in a worksheet-type format to highlight the following adjustments when determining the in-year surplus (deficit) position.

- \$817,984 has been transferred from operating revenue to deferred capital contributions related to tangible capital assets for minor capital additions related to furniture and equipment, vehicles, computer hardware and software tangible capital assets. A similar adjustment has occurred under the expenses.
- \$27,259,504 has been transferred from capital revenue to deferred capital contributions related to major capital additions. A similar adjustment has occurred under the expenses.
- \$526,626 for land acquisition has been excluded.
- Amortization expense has been added for \$12,228,545 with an offsetting amortization of deferred revenue of \$12,154,322. The difference of \$74,223 represents funding coming from committed capital surplus.
- \$6,100,000 has been added to both revenue and expense for school generated funds.
- \$150,000 has been added to both revenue and expense for LDSB Charitable Trust Fund.
- Amortization of employee future benefits of \$1,263,052 and accrued interest of \$28,257 have been excluded.
- \$205,011 of the amortization of employee future benefits is funded from retirement benefits accumulated surplus.

- The 2016-2017 Budget contains total revenues of \$256,241,093 and total expenses of \$254,702,392 prepared in accordance with PSAB standards.

The Ministry of Education requires school boards to adopt a balanced consolidated PSAB budget, whereby the in-year revenues are equal to or greater than the in-year expenses.

The Ministry has a calculation to measure if boards are compliant with the balanced budget requirement. This calculation excludes school generated funds, amortization of employee future benefits and accrued interest on long term capital debt.

This calculation presented in the Compliance Report demonstrates that total revenues and total expenses are equal. As a result, the 2016-2017 Budget is compliant with the Ministry balanced-budget requirement.

The 2016-2017 Budget supports the strategic direction of the Board as outlined in "Success for all", is balanced and is compliant with the Ministry of Education requirements, therefore it is recommended that Board approve the Budget as presented.

Trustee Mahoney inquired about the two recent Windsor school board arbitration cases and future employee benefits and whether the Ministry had made any indication that they would provide monies to cover these benefits. Superintendent Babin stated that he is aware of the cases and that these benefits were included in previous CUPE collective agreements and reminded Trustees that such an issue is not applicable in LDSB.

Trustee Ross inquired if the PSAB process requires the reporting body to have a surplus. Superintendent Babin stated that it is not a requirement, and that the LDSB's surplus is mainly due to funding the costs of employee future benefits, which is a liability carried forward from 2012.

Trustee Jackson thanked Manager Baumann and Superintendent Babin for their hard work during the budget process.

MOTION: That the Board approve the 2016-2017 Budget prepared on a PSAB basis with total revenues of \$256,241,093 and total expenses of \$254,702,392.

MOVED BY: Trustee Jackson, seconded by Trustee Mahoney. Carried unanimously.

External reports and Other Communications

2. Ontario New Climate Change Action Plan

A copy of the news release on the Climate Change Action plan for the province of Ontario was shared with the Board. The focus of the plan is to improve energy efficiency in buildings and homes, including schools and hospitals.

The timeline for action for school boards is identified as the 2017-2018 school year. Superintendent Babin stated that he expected monies to be provided for retrofit projects, but that the action plan is still unfolding and more information will be shared as it becomes available.

Trustee French joined the meeting at 5:55 p.m.

Other Business

3. Support for Bill C-241

A communication from OPSBA regarding a letter from the Toronto District School Board regarding its recently passed motion to support Bill C-241 was shared.

MOTION:

Whereas, on May 11, 2016 the Canadian School Boards Association sent a letter to Prime Minister Trudeau in support of Bill C-241, An Act to amend the Excise Tax Act (school authorities); and

Whereas, this is a Private Member's bill introduced by PC Kevin Waugh that seeks to allow school boards to receive the full 100 percent GST rebate; and

Whereas, charging the GST on school board purchases means that the federal government is, in effect, adding a layer of taxation; and

Whereas, this form of double taxation costs school boards millions of dollars, makes no sense, and takes money away from the classrooms where it belongs; and

Whereas, the Ontario Public School Boards' Association joined as a signatory in the Canadian School Boards Association letter that states:

The Canadian School Boards Association unanimously supports BILL C-241, An Act to amend the Excise Tax Act (school authorities). This proposed bill would amend the Excise Tax Act so as to increase the goods and services tax rebate rate for school authorities from 68% to 00%.

Whereas, the bill has begun Second Reading but does not have the support of the Liberal government; and

Therefore, be it resolved:

(a) That the Board unanimously support Bill C-241, An Act to amend the Excise Tax Act (School Authorities);

(b) That the Chair write a letter to all local Members of Parliament and the Minister of National Revenue in support of the proposed Bill C-241, An Act to amend the Excise Tax Act (School Authorities) so as to increase the goods and services tax rebate rate for school authorities from 68 percent to 100 percent, as charging the GST on school board purchases means that the federal government is, in effect, adding a layer of taxation. This form of double taxation costs school boards millions of dollars, makes no sense, and takes money away from the classrooms where it belongs.

MOVED BY: Trustee French. Carried.

The use of whereas clauses was discussed, as it is not a current or past practice of the LDSB to use such language.

Director Rantz clarified that LDSB's current policy allows for the LDSB to adopt motions from other Boards that include whereas language.

In response to a question Trustee French clarified that even though OPSBA has working relationship with Liberal party as the governing party in Ontario, that the organization would still advocate on issues that are to the benefit of the public education system in the province.

Director Rantz confirmed that approval of the motion could be shared on the LDSB website.

Director Rantz shared that a letter from SEAC to the Ministry of Education regarding concerns over the extensive cuts to the LDSB's Special Education budget will be presented at the June 15, 2016 Board meeting for discussion and endorsement.

MOTION: To move into recess.

MOVED BY: Trustee Ross. Carried.

The meeting moved into recess at 6:10 p.m.

Private Session

MOTION: To move into Private Session.

MOVED BY: Trustee Ross. Carried.

The meeting moved into Private Session at 6:20

4. Personnel Update

A personnel matter was discussed and the following motions were passed:

MOTION: That the Limestone District School Board censure Trustee David Jackson for breaching Policy 5 (Section 21): Code of Conduct, resulting from a breach in communication practice in May 2016.

MOVED BY: Trustee Mahoney, seconded by Trustee Ross.

MOTION: That the Board censure Trustee Jackson.

The motion was Carried.

Report to Public Session

MOVED BY: Trustee Ross, that the Board rise and report, and that the resolutions, as noted above, be made public. Carried.

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The Board moved into Public Session at 7:30 p.m.

The Director has received the resignation of Chair Jackson. She read the letter to the Board.

MOTION: That the LDSB accept the resignation of Chair Jackson.

MOVED BY: Trustee Mahoney.

Roll Call vote:

YEAS: Trustee French, Trustee Garrod, Trustee Jackson, Trustee Mahoney, Trustee McGregor, Trustee Murray, Trustee Ross, Trustee Ruttan (8)

NAYS: Trustee Crawford (1)

The original motion was called and Carried (8:1).

MOTION: That Vice-Chair Murray assume the role of Chair for the remainder of the 2016 term.

MOVED BY: Trustee Mahoney.

Director Rantz clarified that in the case of a vacated Chair position that the replacement would be the will of the Board, and could be through a motion or by election.

Vice Chair Murray stated she would accept the nomination.

Roll Call vote:

YEAS: Trustee Crawford, Trustee French, Trustee Garrod, Trustee Jackson, Trustee Mahoney, Trustee McGregor, Trustee Murray, Trustee Ross, Trustee Ruttan (9)

NAYS: (0)

The original motion was called and Carried (9:0).

MOTION: That the Limestone District School Board hold an election for the role of Vice-Chair at the Wednesday, June 15, 2016 Board meeting.

MOVED BY: Trustee Mahoney.

Roll Call vote:

YEAS: Trustee Crawford, Trustee French, Trustee Garrod, Trustee Jackson, Trustee Mahoney, Trustee McGregor, Trustee Murray, Trustee Ross, Trustee Ruttan (9)

NAYS: (0)

The original motion was called and Carried (9:0).

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Next Meeting Dates:

Monday, June 13, 2016 5:30 pm (Budget recommendation to the Board – June 15, 2016)

Adjournment

Trustee Murray called for a motion to adjourn the meeting.

MOVED BY: Trustee Mahoney, that the meeting adjourn. Carried.

The meeting adjourned at 7:45 p.m.