



BRANT HALDIMAND NORFOLK
Catholic District School Board

2021-22

BUDGET REPORT

June 2021

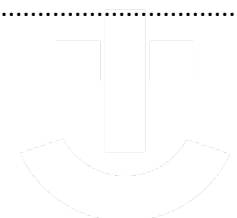
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Message from the Chair of the Budget Committee



At the June 22, 2021 meeting, Trustees of the Brant Haldimand Norfolk Catholic District School Board approved the 2021-22 School Year budget totalling \$152.0 million dollars. The overall budget is comprised of the total operating budget of \$147.7 million (an increase of \$1.9 million from the 2020-21 revised budget) and the total capital budget of \$4.3 million.

The 2021-22 budget was prepared based on the Board continuing to offer remote learning options for elementary and secondary students, with secondary schools starting the year using the current quadmester model in addition to the direction and identified goals in the Board's Multi-Year Strategic Plan.

Ensuring health and safety measures for all students and staff, required from the pressures of the COVID-19 pandemic, is a priority. We are pleased to see that staff were able to continue to commit to student learning, innovative programs, and enhanced staffing, while presenting a balanced budget.

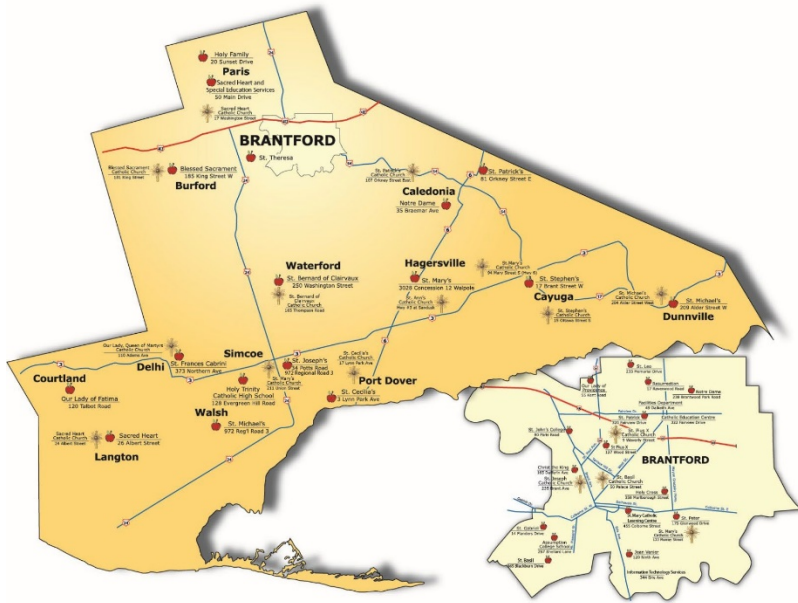
This year, we recognized how the pandemic affected our enrollment this past school year and have been cautious in our enrolment projections, given some of the uncertainty associated with some of our younger students. That said, our Board continues to experience modest growth of about 1.7%.

Information Technology remains a focus of this budget and includes highlights that directly impact students including upgrades for our secondary school labs and initial investments towards modernizing the technology classroom footprint in both elementary and secondary.

The capital budget, of \$4.3 million, includes several facility renewals projects which are designed to create a safe and more comfortable learning environment for our students and staff and includes HVAC upgrades, site work, asphalt, roofing, and accessibility enhancements.

Rick Petrella,
Chair of the Budget Committee

About the Board



The Brant Haldimand Norfolk Catholic District School Board serves over 11,000 students and 1,600 staff.

The Board has 28 elementary schools and 4 secondary covering Brant County, City of Brantford, Norfolk County and Haldimand County.

Board of Trustees

Rick Petrella
 Chair of the Board
 City of Brantford
 226.388.1548

Carol Luciani
 Vice Chair of the Board
 Norfolk County
 519.420.7608

Cliff Casey
 Norfolk County
 519.420.9245

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 City of Brantford
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Dan Dignard
 County of Brant
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Mark Watson
 Haldimand County
 519.429.4103

Aidan O'Brien
 Student Trustee
 Assumption College



Photo (left to right): Bill Chopp, Cliff Casey, Carol Luciani – Vice Chair, Mark Watson, Dan Dignard, Rick Petrella – Chair of the Board.

Our Vision

Our faith-based communities inspire life-long learning and service to others.

Our Motto

Excellence in Learning ~ Living in Christ.

Our Values

Celebrating our Catholic identity
Cultivating a connected community
Fostering innovation and continuous improvement
Inspiring a love of learning
Nurturing professional learning



Senior Administration

Mike McDonald
Director of Education

Kevin Greco
Superintendent of Education

Scott Keys
Superintendent of Business

Rob De Rubeis
Superintendent of Education

Lorrie Temple
Superintendent of Education



Photo (left to right): Kevin Greco, Lorrie Temple, Mike McDonald – Director of Education, Scott Keys, and Rob De Rubeis

Ministry of Education Update

On May 4, 2021, the Ministry of Education released information regarding Grants for Student Needs (GSN) for the 2021-2022 school year. Total funding for the sector is projected to be \$25.6 billion (2020-2021, \$25.0 billion), an increase of about 2.2% from the prior year. The per-pupil funding is projected at \$12,686 (2020-2021, \$12,534).

This year's GSN includes updates to COVID-19 supports, changes to online learning funding, transfers from the Priorities and Partnership Funding, enhanced accountability measures, and ongoing investments to reflect the third year of the centrally negotiated labour agreements, including the Supports for Students Fund.

Highlights of the key changes impacting the 2021-2022 budget include:

- COVID-19 staffing and safety related supports
- Additional funding to support the mental health and well-being of students and staff
- Technology replacement
- Reduction in secondary school pupil foundation grants with the introduction of e-learning requirements for graduation
- Benchmark increase to update the non-staff portion of School Operations allocation
- Support for centrally negotiated collective agreements

Although the evolving public health landscape is difficult to predict, boards may require similar health and safety measures as those implemented this year. To support the continued safe operation of schools in 2021-22, the Ministry of Education will continue to provide temporary ongoing COVID-19 funding supports to school boards. COVID-19 related funding will be allocated for such items as staffing, cleaning, remote learning, student transportation, learning recovery and renewal, special education, and mental health and well-being.

Over the past two school years, the COVID-19 pandemic has had a significant impact on the delivery of education in Ontario and across the globe. As we look ahead to the 2021-22 school year, the Ministry of Education is committed to supporting the health and safety, mental health, well-being and achievement of all students. This includes building on the skills and capacity students and educators have gained, while ensuring that students who experienced learning disruptions are prepared for their future.

The Ministry of Education is also committed to supporting healthy and safe learning environments. For the upcoming school year, the Ministry of Education will continue to invest approximately \$1.4 billion to maintain and improve the condition of schools. This investment is in addition to almost \$700 million in combined federal-provincial funding provided under the COVID-19 Resilience Infrastructure Stream of the Investing in Canada Infrastructure Program.

While the COVID-19 pandemic has affected students differently, there are key themes emerging including the need to focus on student mental health and well-being, supports for early reading and math and the re-engagement of students. These themes make up the foundation of the Ministry of Education's plan to support learning recovery and renewal. Funding to support learning recovery and renewal, includes Spring and Summer learning opportunities, re-engaging students and reading assessment, and professional learning supports.

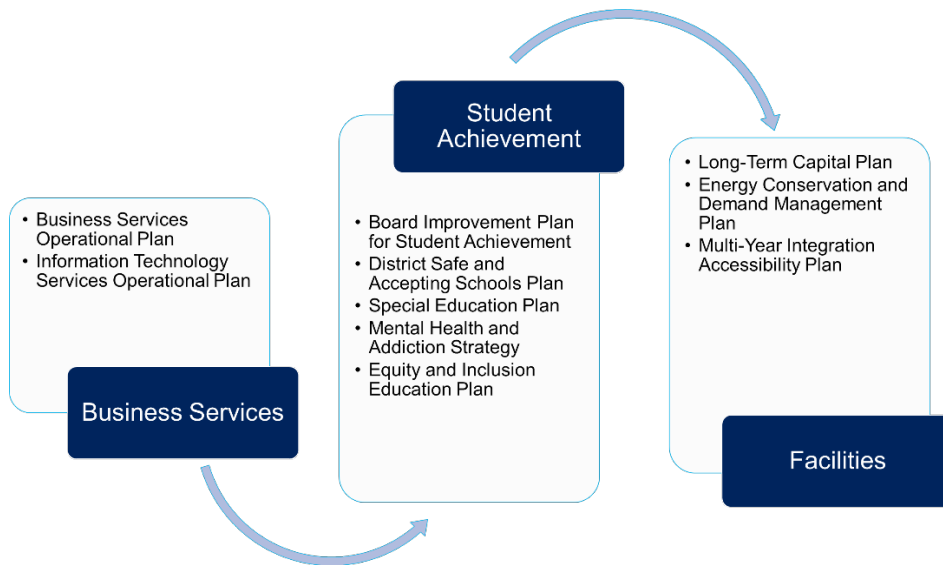
Budget Overview

The Board has unique needs when it comes to providing resources to best support our students and communities. To ensure we continue to support all students, our [Multi-Year Strategic Plan](#) sets direction to identify system goals. The focus of the current Multi-Year Strategic Plan is:



Through the budget development process, the 2021-2022 operating and capital budgets are aligned with the Multi-Year Strategic Plan to assign monetary resources to the realization of the Board’s motto and vision.

The Board also has several operational plans that draw on the Board-wide strategic plan providing department goals and objectives to propel the success of the Board’s strategic plan with specific team-based activities over the next few years.



In addition to the above the Board is committed to:

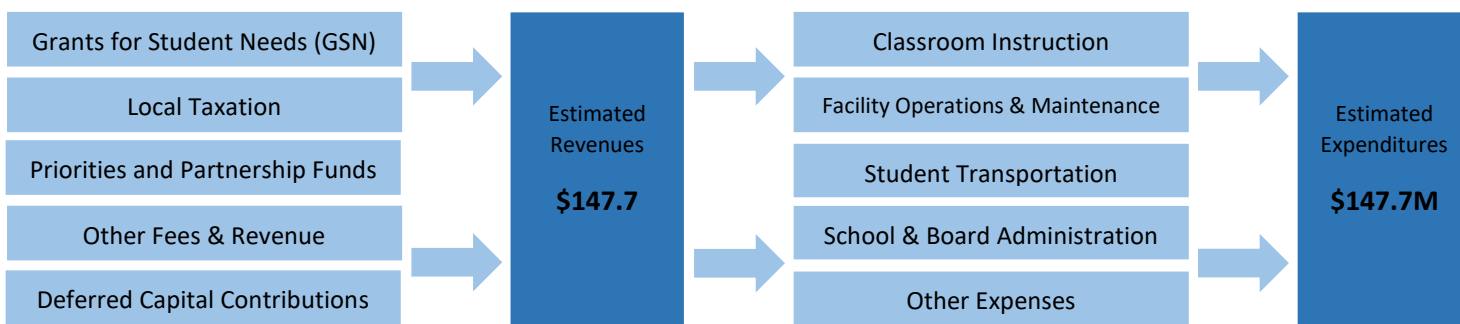
1. A fiscally-sound approach to developing a balanced budget,
2. Enhance financial stability,
3. Continued promotion of fiscal responsibility among departments; and
4. Legislative compliance.

As the Board continues to navigate through the unprecedented period of the COVID-19 pandemic, we remain committed to the health, well-being and safety of students, staff, and the broader community. At this point time, this year’s budget has been prepared based on the Board continuing to offer remote learning options for elementary and secondary students consistent with PPM 164. Secondary schools will start the year using the current quadmester model with a shift to a normal semester in February 2022.

Although provisions have been made for health and safety protocols, full guidance on 2021-2022 health and safety measures will be communicated to school boards in Summer 2021. This will include guidance on requirements such as masking, hand hygiene, cohorting for clubs and other extracurriculars and screening, as well as the designation of school boards that would need to open with an adapted secondary school delivery model in September.

Operating Budget

The operating budget comprises the major annual revenues and expenditures of the Board’s financial operations, to the extent they are known. Revenues from operating grants are received from the Ministry of Education, largely through the Grants for Student Needs (GSN) and represents a significant percentage of the Board’s total operating revenues.



The 2021-2022 operating budget projects total revenue of about \$147.7 million, an increase of \$1.9 million or 1.3% from 2020-2021 revised estimates. This reflects the announcement from the Ministry of Education of support for centrally negotiated collective agreements, increase in enrolment and COVID-19 supports.

At 2020-2021 revised estimates, the Ministry of Education provided boards that experienced an unexpected decline in enrolment with an additional grant to support the overall enrolment decline from 2020-2021 estimates. This year, the Ministry of Education indicated that boards should take a conservative approach in planning for 2021-2022 due to the general enrolment uncertainty that has been experienced provincially. Boards were also directed to plan for virtual learning using existing class size averages.

The Ministry of Education also announced funding through the Priorities and Partnership Funds (PPF) and will provide over \$288 million (2020-2021, \$300 million) in PPF funding. Of the \$300 million, \$122.2 million has been allocated with the Board’s portion of this allocation about \$2,128,061. At this time, a complete board-by-board allocation has yet to be announced for the remaining PPF.

Total expenditures are projected at \$147.7 million which is a decrease of \$0.5 million or 0.4% from 2020-2021 revised estimates. This includes a reduction of \$0.6 million in total salaries and benefits, \$0.3 million in supplies and services, \$0.3 million in interest on debt, offset by increases in fees and contracted services and amortization. Total salaries and benefits account for about 78.6% (2019-2020 revised estimates, 78.7%) of the total operating expenditures.

Summary of Estimates				
Cdn\$	2020-21 Revised Estimates	2021-22 Estimates	In-Year Change	
			\$	%
Revenue				
Grants for Student Needs (GSNs)	107,248,677	114,094,544	6,845,867	6.4%
Local Taxation	19,515,749	19,837,153	321,404	1.6%
Priorities and Partnership Funds (PPFs)	3,615,187	2,128,061	(1,487,126)	-41.1%
Other Revenue	11,870,146	8,135,814	(3,734,333)	-31.5%
School Generated Funds	3,500,000	3,500,000	-	0.0%
Total Revenue	145,749,760	147,695,572	1,945,812	1.3%
Expenses				
Classroom Instruction and Learning	115,749,191	114,995,613	(753,578)	-0.7%
School Operations/Maintenance	21,204,534	20,952,869	(251,665)	-1.2%
Student Transportation	6,126,612	6,537,783	411,171	6.7%
Board Administration	5,149,090	5,209,307	60,217	1.2%
Total Expenses	148,229,427	147,695,572	(533,856)	-0.4%
Surplus/(Deficit) before Accum Surplus	(2,479,667)	-	2,479,667	-100.0%
Draw on Accumulated Surplus	2,479,667	-	(2,479,667)	-100.0%
Surplus/(Deficit), end of year	-	-	-	

Brant Haldimand Norfolk Catholic District School Board is presenting a balanced budget for the 2021-2022 school year.

The Budget Process

The budget development process at the Brant Haldimand Norfolk Catholic District School Board is a collaborative, bottom-up process, whereby administrators, departments and operational budget leaders have meaningful opportunities to make their budgetary needs known and are given opportunities for input throughout the budget development process. Appropriate consultation with the Ministry of Education, Budget Committee, and other relevant internal and external stakeholders also takes place through a budget consultation survey. Decisions are reviewed considering relevant economic factors, collective agreements, provincial and Board policies, and ultimately approved by the Board of Trustees. The Board will not commit to a structural deficit and is mandated to a balanced budget each year.

The budget process combined Board-wide projections and analysis with academic and operational units, and included widespread consultation and engagement about resourcing, strategic priorities and initiatives. A budget consultation survey was included in this year’s budget development process where stakeholders had an opportunity to provide input, feedback and comments on the development of the budget.

The 2021-2022 budget marked the second year of implementing a zero-based budgeting approach for discretionary budgets to help align the budget with the Board’s strategic and operational goals and to ensure every dollar is assigned a specific purpose. A presentation was prepared and delivered to budget holders in February 2021 highlighting the purpose of zero-based budgeting, the advantages of zero-based budgeting as well as examples and aids to zero-based budgeting. Financial Services staff will continue to work with budget holders to continue the implementation of zero-based budgeting in the coming years.

Boards are required to have their operating and capital budgets approved by the Board of Trustees and submitted to the Ministry of Education no later than June 30th, 2021.

The table outlines the budget timeline for 2020-2021.

December 2020 / January 2021	February / March 2021	April /May 2021	June 2021
<ul style="list-style-type: none"> Finalize budget process plan. Presentation of budget process and plan to Budget Committee, Administrators, Managers, and budget holders. 	<ul style="list-style-type: none"> Zero based budget presentation to budget holders. Budget templates distributed to department managers and budget holders. Budget consultation survey 	<ul style="list-style-type: none"> Grants for Student Needs (GSN) release Elementary and secondary enrolment projections Staffing determinations and preliminary class organizations Revenue and expenditure determination 	<ul style="list-style-type: none"> Final budget balancing Senior Administration review Budget presentation to Committee Trustee deliberation Trustee Approval File with the Ministry of Education Presentation of Budget Book

Budget Consultation Survey

The Brant Haldimand Norfolk Catholic District School Board was interested in seeking stakeholder input about the 2021-2022 budget. Students, parents/guardians, staff, and other stakeholders were encouraged to provide their feedback through a short series of questions that assist the Board of Trustees in identifying priorities for the efficient, effective, and equitable use of board resources in 2021-2022.

The BHNCDSB community was invited to participate in the online survey between Wednesday, February 10th, 2021, and Tuesday, March 9th, 2021. In total, 480 responses were received. Responses are aggregated and discussed below.

Demographics of Respondents

Respondent were asked to indicate their relationship with the Board. Overall, most of the respondents (97.0%) were either BHNCD SB Staff or parents/guardians of students in the system.

Relationship	Count	Percentage
BHNCD SB Staff	331	69.0%
Parent/Guardian	91	19.0%
Parent/Guardian and BHNCD SB Staff	43	9.0%
Community Partner	8	1.7%
BHNCD SB Student	7	1.5%
Total	480	100.0%

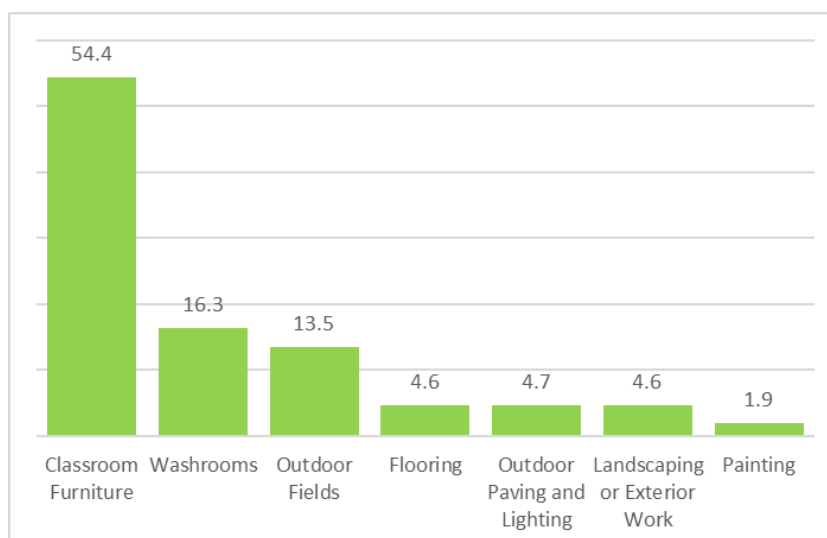
If respondents selected, BHNCD SB Staff, BHNCD SB Student, or Parent/Guardian as their relationship, they were then asked to select their school(s) or primary location of work. Overall, the majority of respondents (62.1%) were part of the elementary panel.

Panel / Work Location	Count	Percentage
Elementary School	330	62.1%
Secondary School	125	23.5%
St. Mary Catholic Learning Centre	13	2.4%
Catholic Education Centre	25	4.7%
Facilities / ITS	20	3.8%
Casual Staff	18	3.4%
Total	531	100.0%

Question Summaries

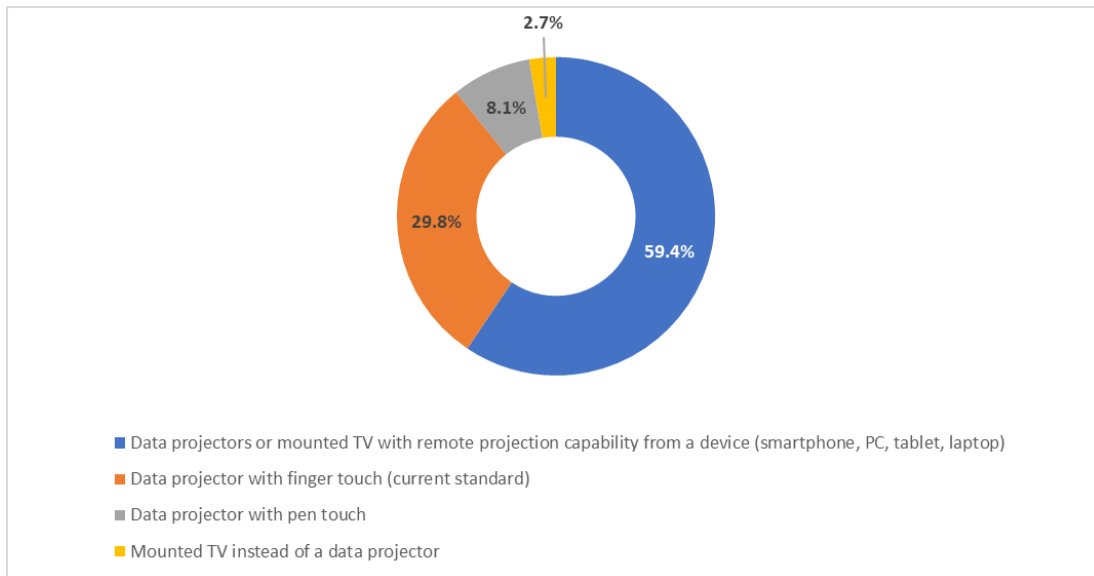
Q1: Please rank the following facility components you believe reflect the greatest need for investment to support student learning.

Respondents, from their perspective, were asked to rank each of the options in order of priority and investment need. Overall, the facility components receiving the highest percentage of prior ranking were classroom furniture and washrooms.



Q2: What features do you believe would be the most beneficial for classroom projection technology?

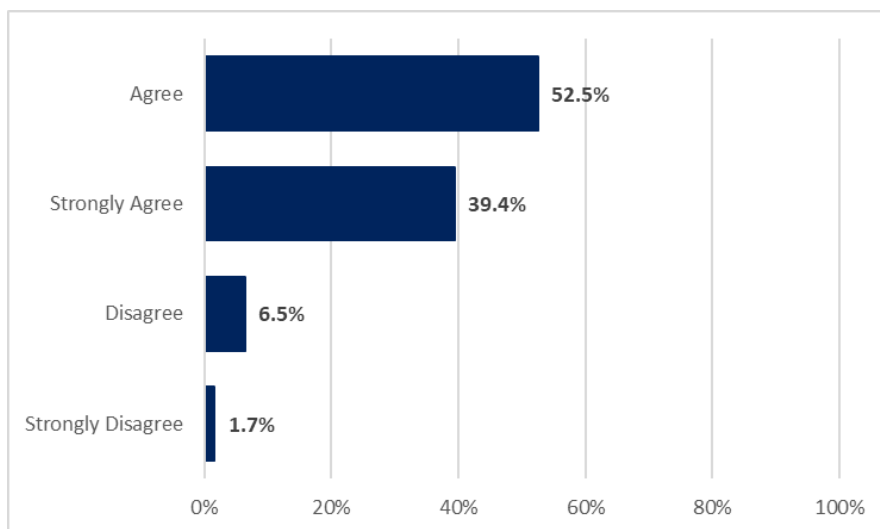
Respondents, from their perspective, were asked to rank each of the options from most beneficial to least beneficial. Overall, the features ranked as the most beneficial were data projectors or mounted TV with remote projection capability from a device (smartphone, PC, tablet, laptop).



Q3: Please indicate whether you strongly agree, agree, disagree, or strongly disagree with the following statement:

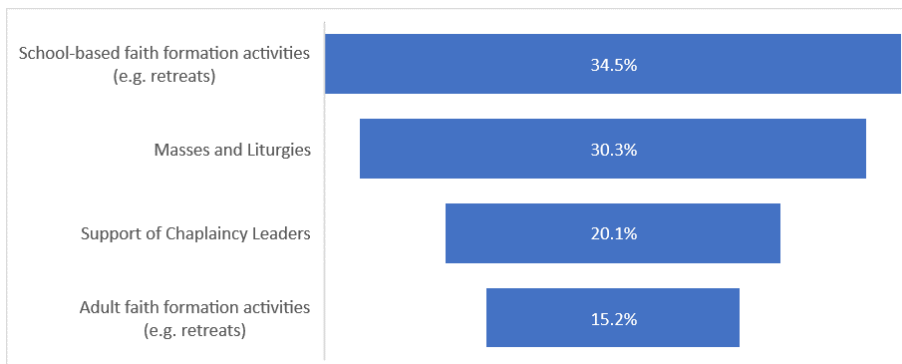
The Board believes in the critical role that our Catholic schools and facilities play in promoting environmental responsibility and providing leadership and direction for the protection and conservation of the environment, including the reduction of greenhouse gas emissions. Annual investments in measures to reduce energy use and greenhouse gas emissions in our schools should be made, recognizing that the payback on these investments may take several years.

Overall, 91.9% of respondents either strongly agree or agree plays a critical role in promoting environmental responsibility and sustainability.



Q4: Which of the following are essential to strengthening faith formation? (Check all that apply)

Respondents were asked to indicate essential activities in strengthening faith formation. Overall, school-based faith formation activities (34.5%) and masses and liturgies (30.3%) were viewed as essential to strengthening faith formation.



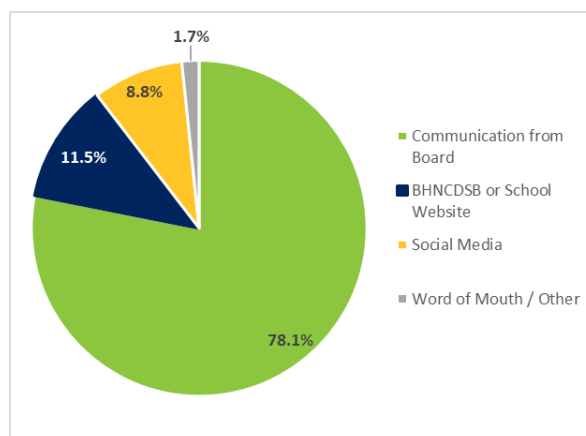
Q5: Which of the following initiatives are essential to strengthening well-being? (Check all that apply)

Respondents were asked to indicate essential activities in strengthening well-being. Overall, a balance of well-being activities were viewed as essential to strengthening faith formation.

Well-Being Activity	Percentage
Social-emotional skills taught in the classroom and at school.	18.1%
Mental health education and promotion in the classroom and at school.	18.0%
Learning opportunities for teachers, parents and caregivers to learn to notice and respond appropriately when students are experiencing social-emotional problems.	17.2%
Opportunities for students to know where and when to access mental health supports in their school and community.	17.1%
Available and accessible prevention and early intervention student mental health services at school.	16.3%
Improving the board’s ability to meet the social and cultural needs of each unique group within our diverse community.	13.3%

Q6: Where did you hear about the survey being conducted by the BHNCDSB?

Respondents were asked to indicate where they heard about the survey. Overall, most of the respondents (78.1%) received communication (i.e., email) from the Board or respective school.



Enrolment

Enrolment is the main driver for the Board’s funding. The funding is based on the Average Daily Enrolment (ADE) using the full-time equivalent of students enrolled at each school as of October 31st and March 31st. ADE for 2021-2022 is projected to be 10,782, representing a 1.7% increase over the 2020-2021 revised estimates.

French Immersion Program

The Board recognizes the educational value of offering a French Immersion program in which students receive instruction in both French and English, consistent with the philosophy and expectations outlined in the Ontario Curriculum.

The French Immersion program is an optional program offered to students beginning in the Early Learning Kindergarten Program (ELKP) to Grade 8 within the Board. Admission may be granted at any time during a student’s Early Learning Kindergarten Program year or into the Grade 1 French Immersion Program, at the discretion of the administrator, and after an administrator – parent(s)/guardian(s) conference, if the student has demonstrated good oral and literacy skills in the regular Kindergarten program.

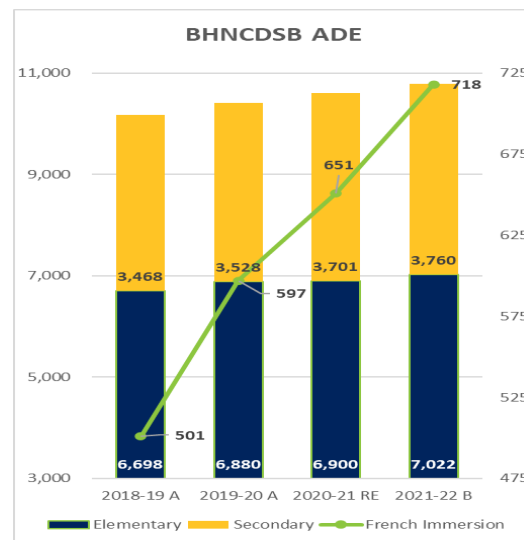
The Board currently offers the French Immersion Program at five (5) BHNCDNB locations:

- Madonna Della Libera Catholic Elementary (Brantford)
- Notre Dame Catholic Elementary (Caledonia – Haldimand County)
- Sacred Heart (Paris – Brant County)
- St. Joseph's Catholic Elementary (Simcoe – Norfolk County)
- St. Leo Catholic Elementary (Brantford)

International Education

The impact of the COVID-19 pandemic, particularly the closure of Canadian borders to visitors and non-essential travel has directly impacted our ability to enrol students living in other parts of the world. The estimated number of students in the program has been reduced as have the associated revenues and related expenditures.

Average Daily Enrolment						
	2018-2019 Actual	2019-2020 Actual	2020-2021 Revised Estimates	2021-2022 Estimates	Change	
					\$	%
Elementary						
JK/SK	1,289	1,323	1,332	1,306	(26)	-2.0%
Gr. 1 - 3	2,028	2,085	2,103	2,129	27	1.3%
Gr. 4 - 8	3,379	3,472	3,466	3,587	122	3.5%
VISA Students	2	-	-	-	-	0.0%
Total Elementary ADE	6,698	6,880	6,900	7,022	122	1.8%
Secondary						
Pupils of the Board	3,468	3,528	3,701	3,760	59	1.6%
Total Secondary ADE	3,468	3,528	3,701	3,760	59	1.6%
Total ADE	10,166	10,408	10,601	10,782	181	1.7%
Other Pupils of the Board	94	86	81	59	(22)	-26.7%
VISA Students	17	18	17	10	(7)	-41.2%
Total Enrolment	10,277	10,512	10,699	10,851	153	1.4%



Operating Revenues

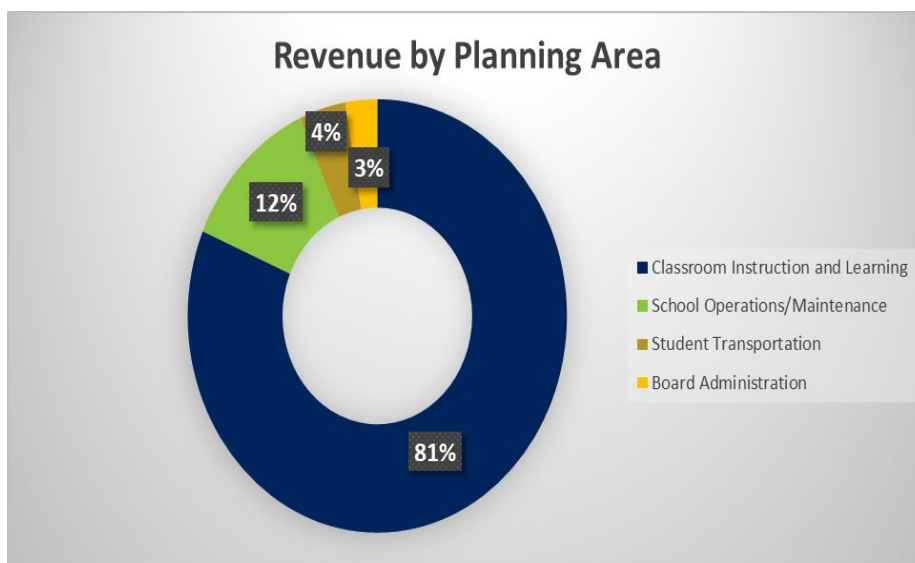
Ontario school boards have one main funding source, the Province of Ontario. The GSN is made up of individual grants that each serve a distinct purpose towards carrying out Ministry goals and mandate for the education sector. The GSN funding for 2021-2022 consists of the Pupil Foundation Grant, the School Foundation Grant and several supplemental grants.

In addition, local taxation funds are received through property tax collections where Catholic support is indicated. The contribution of local tax revenue is calculated by a provincially determined formula. School boards do not have authority to levy additional taxes to local taxpayers and play no role in the determination of the amount of local taxation.

The Board’s total estimated funding for the 2020-2021 school year is \$147.7 million as compared to \$145.8 million for 2020-2021 revised estimates.

Operating Revenue Summary						
	2018-2019 Actual	2019-2020 Actual	2020-2021 Revised Estimates	2021-2022 Estimates	Change	
					\$	%
Operating Revenues						
Grants for Student Needs	101,135,415	101,925,813	105,538,119	111,470,189	5,932,070	5.6%
Local Taxation	19,373,054	19,515,749	18,445,218	19,837,153	1,391,935	7.5%
Partnership and Priorities Funds	1,235,827	1,040,744	3,615,187	2,128,061	(1,487,126)	-41.1%
Other Revenue	10,380,280	7,161,631	14,651,235	10,760,169	(3,891,067)	-26.6%
School Generated Funds	3,713,283	2,444,972	3,500,000	3,500,000	-	0.0%
Total Operating Revenues	135,837,859	132,088,909	145,749,760	147,695,572	1,945,812	1.3%

The following chart shows the estimated funding allocations by planning area for 2021-2022:



Grants for Student Needs

The GSN funding consists of the following allocations:

Grants for Student Needs Summary						
	2018-2019 Actual	2019-2020 Actual	Revised Estimates	2021-2022 Estimates	Change	
					\$	%
Grants for Student Needs						
Pupil Foundation Grants	56,472,548	54,527,893	59,262,331	61,186,391	1,924,060	3.2%
School Foundation Grants	8,341,831	8,621,375	8,861,009	8,986,476	125,467	1.4%
Supplemental Grants	55,694,090	58,292,294	55,859,997	61,134,475	5,274,478	9.4%
Total Grants for Student Needs	120,508,469	121,441,562	123,983,337	131,307,342	7,324,005	5.9%

Pupil Foundation Grant

The Pupil Foundation Grant is a per-pupil allocation that supports the elements of classroom education that are required by, and generally common to, all students. The Pupil Foundation Grant has four allocations – JK/SK, Primary, Junior/Intermediate, and Secondary

- The increase in the Pupil Foundation allocation is primarily attributed to the increase in enrolment, virtual school class size requirements, and the introduction of the Student Technology Device component. The Pupil Foundation Grant also includes an increase in salary benchmarks for the 2021-2022 school year.

School Foundation Grant

The School Foundation Grant supports the costs of in-school administration and leadership (salaries and benefits for principals, vice-principals, and office support staff), as well as supplies for school administration purposes.

- The increase in the School Foundation Grant is a result of increased enrolment as well as the transfer of the Parent Engagement Allocation to the School Foundation Grant.

Supplemental Grants

The Supplemental Grants recognize that different levels of support are required by boards to provide quality education in different locations, to respond to student and school needs, and support varying demographic profiles. Supplemental Grants provide funding for initiatives such as Special Education, Geographic Circumstances, Teacher Qualifications and Experience, Student Transportation, and Board Administration.

The Supplemental Grants have increased over revised estimates as a result of increased enrolment, an adjustment to benchmarks reflecting centrally negotiated agreements, the introduction of the Supporting Mental Health Allocation to the Supplement Grants, and the transfer of the After School Skills Development Program and the Specialist High Skills Major to the GSN.

Priorities and Partnership Funds

The Priorities and Partnership Funds (PPF) are evidence-based and outcome-based funding which provides streamlined, accountable, and time-limited funds. Although the Ministry of Education has announced provincial funding, not all board-by-board allocations have yet to be announced. The amounts in the budget reflect known allocations or estimates of funding based on historical transfers. Certain PPF have also been moved into the GSN, signalling permanent funding. Specific allocations will be confirmed as announced by the Ministry of Education and adjusted in the Board's revised estimates in December 2021.

At this time, boards are expected to budget for approximately half of the PPF COVID-19 supports to support the first half of the school year. This excludes resources related to the GSN investments as well as PPF investments to improve connectivity for remote learning technology, and for learning recovery and renewal, which are being allocated in their entirety. The ministry will confirm the use of the remaining resources, if needed for the second half of the year, in the Fall, pending vaccine distribution across the province and public health advice.

	Allocation (\$)
PPF	
Autism AQ	5,000
Specialist High Skills Major	215,000
Parents Reaching Out	15,700
Well-Being and Mental Health	18,800
Math Strategy	235,000
Teacher Learning and Innovation Fund	45,000
Total PPF	534,500
COVID-19 PPF	
Additional Staffing Support	1,000,905
Optimizing Air Quality in Schools	76,679
Student Transportation Funding	181,650
Additional Support for Special Education	77,142
Additional Mental Health Supports	137,788
Re-engaging Students and Reading Assessments	119,397
Total COVID-19 PPF	1,593,561
Total PPF Funding	2,128,061

Other Revenues

These revenues comprise a small part of the Board’s overall budget and are not a guaranteed source of funding. The Board makes assumptions based on contracts or historical trending in order to reasonably estimate other revenue, such as tuition fees for out of province students or those students living on Six Nations of the Grand River or Mississauga’s of the Credit First Nation reserves, facility rentals, interest income, amortization of deferred capital contributions and other various government grants.

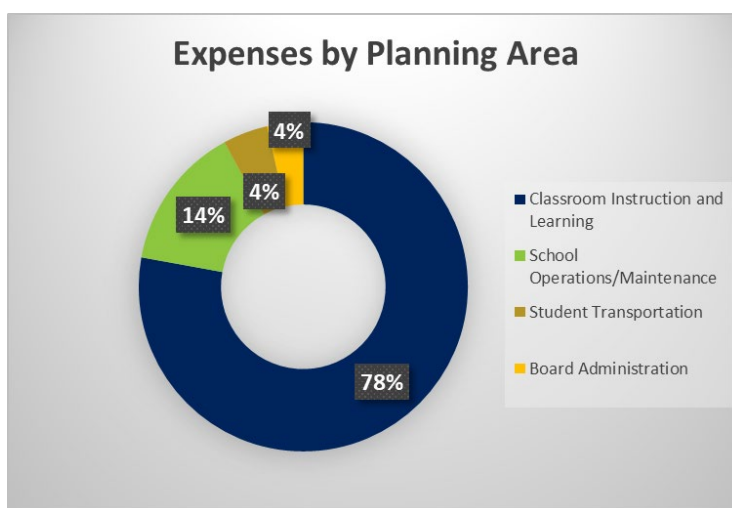
Operating Expenses

Expenditures at the BHNCD SB are based on contractual agreements and service contracts, legislative requirements, Board policy and known infrastructure needs of the system. In some cases, reasonable estimates are required and then adjusted in-year once better information becomes available.

Overall, total expenditures for the 2021-2022 school year are expected to be about \$147.7 million as compared to \$148.2 million for 2020-2021 revised estimates. Salary and benefits account for about 78.6% (2020-2021 revised estimates, 78.7%) of the Board’s budget. These are governed largely by Ministry of Education ratios, collective agreements, legislation and student needs.

Expenses by Planning Area						
	2018-2019 Actual	2019-2020 Actual	2020-2021 Revised Estimates	2021-2022 Estimates	Change	
					\$	%
Planning Area						
Classroom Instruction and Learning	103,848,497	100,071,068	115,749,191	114,995,613	(753,578)	-0.7%
School Operations/Maintenance	19,450,986	18,934,855	21,204,534	20,952,869	(251,665)	-1.2%
Student Transportation	5,296,761	5,188,447	6,126,612	6,537,783	411,171	6.7%
Board Administration	4,346,639	4,370,002	5,149,090	5,209,307	60,217	1.2%
Total Operating Expenditures	132,942,883	128,564,372	148,229,427	147,695,572	(533,856)	-0.4%

Operating Expenses by Planning Area



Classroom Instruction and Learning

School Effectiveness and Faith Formation

The Ministry of Education has shared new curriculum for Grade 1 - 9 for our students in mathematics. The BHNCD SB recognizes this focus and has planned to continue the learning on mathematical concepts, processes, teaching strategies and assessment for/as and of learning in this subject area specifically around the new curriculum. Budget money has been earmarked for professional development and resources to address the above roll out of the new mathematical

curriculum and gap closing resources for accurate diagnostic assessment due to the school closures over the past two school years. In addition, we are looking to focus on the importance of primary literacy and shine a spotlight on this important learning with educator PD and resources to support oral development in JK/SK- Grade 2.

The entire curriculum team focused on the Multi Year Strategic Plan and how to bring those goals/commitment and action items, alive. We launched the Give the Best of Yourself program for our Intermediate students and purchased new resources in Grade 7 for Religion and Family Life, this year we do so for Grade 8 and Kindergarten. We have also allocated funds to support the growth of the French programming for Extended French beginning at Assumption for September 2021. We have also set aside funds for the exciting new opportunities for our arts students for staff professional development, student learning and evening events for community members and families. Lastly, we expanded our e-learning options to better serve our students for flexibility in course offerings as well as meet the Ministry requirement for all students to have two eLearning courses to graduate.

Student Success

To support the Ministry of Education's vision for preparing students for the future and the board's strategic plan, budget for 2021-22 has been allocated in consultation with members of the SAT team, to support student pathway planning, elementary experiential learning, technological education and skills development and providing robust student experiences through a variety of virtual and onsite career exploration activities and events.

Specifically, all secondary schools will begin a multi-year review of capital renewal needs at all secondary technical education facilities. This process will include the enhancing safety measures, replacement of aging and end of life shop floor equipment, hand tools, software purchases and licensing and introducing new and emerging technologies in the classrooms.

Experiential learning opportunities will be made available to all elementary and secondary schools that are designed to engage students in career exploration activities defined. Activities and experience will vary from school to school and community. Activities could include school garden projects, skills competitions, STEM related activities, career exploration workshops and sector-specific visits, financial literacy activities and using virtual reality technology.

Community partnerships will delve deeper to include skill trades experiences and professional development opportunities for staff and students either virtually or face to face, will be scheduled and hosted through out the school year. Workshops will provide basic, intermediate, and advanced use of Brightspace. These workshops will be designed to build teacher capacity across the system with respect to delivering engaging online experiences for students.

Board resources have also been strategically allocated to supporting our system's indigenous students. Specifically, in collaboration with a variety of board and community stakeholders, the board has developed a four-point plan as part of its Indigenous Education strategy. Many strategies have been used to support Indigenous students this year in response to remote learning necessitated by COVID-19. Equitable access to internet was a demonstrated area of need. The provision of devices to students living on Six Nations of the Grand River as well as Missasaugas of the Credit First Nations Reserves, resulting in a marked increase in engagement in virtual classrooms for those students. We have been responsive to community needs by adding additional summer supports facilitated by our Indigenous Education Advisor (Summer 2021).

In 2021-22 we will continue to work towards supporting educators in providing resources to support culturally responsive pedagogy and Indigenous education in cross curricular ways. In our BHNCDSE elementary schools, levelled texts that support essential literacy practices will be purchased to be used with readers in primary and junior classrooms (Nelson Circle of Life series). These texts will offer our Indigenous students the opportunity to see themselves in the texts they are reading and our non-Indigenous students the chance to deepen their understanding of the culture and traditions of our neighbouring communities. At each secondary school, we are in the midst of a three-year library support plan to purchase and provide a more robust collection of titles related to Indigenous studies and by Indigenous authors.

Educating educators continues to be a focus of our allocation of district resources. In Summer 2021, two positions will be created to support resource development that will help to build capacity for educators in relation to Indigenous content in Grade 7 and 8 History curriculums.

Land-based education focuses on an environmental approach to learning that recognizes the deep connection and relationship of Indigenous peoples to the Land. It seeks to offer education pertaining to the Land that is grounded within Indigenous knowledge and pedagogy. At Assumption College, Land-Based learning opportunities were offered to students through the revitalization and creation of an outdoor learning pond space. This space will be used in the future by all students at the school as well as Grade 7 and 8 students. This project has paired secondary school educators with Indigenous educators, elders, community members to learn within a local outdoor setting in a way that honours Indigenous values and ways of learning. Materials have been purchased to support the growing and harvesting of traditional plants as well as to begin the process of creating an outdoor learning area.

Special Education, Equity and Well-Being

Special Education and Mental Health Summary				
	2020-2021 Revised Estimates	2021-2022 Estimates	Change	
			\$	%
Revenues				
SEPPA	8,212,756	8,453,227	240,471	2.9%
SEA Claims Base Amount	95,000	110,395	15,395	16.2%
SEA Board Amount	10,000	10,000	-	0.0%
SEA Per Pupil Amount	379,802	389,244	9,442	2.5%
DSENA	6,548,319	6,727,200	178,881	2.7%
DSENA Collaboration & Integration	468,832	472,762	3,930	0.8%
MDT Support Amount	405,103	408,582	3,479	0.9%
MDT Teams & Other Supports	145,921	149,753	3,832	2.6%
Behaviour Expertise & ASSD	327,011	342,421	15,410	4.7%
Benefit Trust Government Contribution	294,087	293,248	(839)	-0.3%
Mental Health Lead	141,113	144,624	3,511	2.5%
Mental Health Workers	234,699	237,811	3,112	1.3%
Student Support Funding	595,495	601,450	5,955	1.0%
COVID-19 Additional Supports	152,741	214,930	62,190	40.7%
Total Special Education Revenues	18,010,879	18,555,647	544,769	3.0%
Expenses				
Classroom Teachers	6,360,949	6,344,982	(15,967)	-0.3%
Supply Teachers	561,607	551,056	(10,551)	-1.9%
Educational Assistants	8,867,780	9,112,310	244,530	2.8%
Computers and Technology	428,779	424,247	(4,532)	-1.1%
Textbooks and Supplies	503,610	494,272	(9,338)	-1.9%
Professionals, Paraprofessionals, and Technicians	1,470,454	1,470,944	490	0.0%
Staff Development	131,329	166,922	35,593	27.1%
Coordinators and Consultants	159,260	174,900	15,640	9.8%
Total Special Education Expenses	18,483,768	18,739,632	255,864	1.4%
Special Education Surplus/(Deficit)	(472,890)	(183,985)	288,904	-61.1%

Recent trends in provincial and Board Special Education data have shown an overall increase in students receiving Special Education programs and services. Furthermore, we have seen an increase in students receiving Special Education programs and services who have not received a formal identification through an Identification Placement and Review Committee.

Budget has been allocated to provide student and classroom resources to augment the learning experience for students with special education needs. Special education reading, writing and mathematics software and resources were increased to allow greater access for more students. Resources have been allocated to expedite psychoeducational and Speech and Language Assessments to effectively assess and plan for students requiring special education support.

The Board has also seen a significant increase in students requiring assistive devices through the SEA process. Assessments conducted through the Speech and Language Pathologists have identified a gap in phonological awareness and consequently its negative impact on students' ability to read. As such, budget has been allocated for early reading and language intervention in Grades K - 3. The Board also continues to provide training, support, and resources for students on the Autism Spectrum.

Aligned with the Ministry of Education's priority to enhance student wellbeing and achievement and with the Board's MYSP/BIPSA goals, budget has been allocated to provide Mental Health Professionals in schools, resources to support the Board's Mental Health and Addictions Strategy and Action Plan, and to provide professional development and training in the areas of self-regulation and trauma informed practices. Resources have been provided to support personnel and school staff to be able to systemically respond to student wellness needs and implement a tiered approach to improving student wellness and mental health, which is directly related to student achievement.

School Budget Allocations

School budgets are allocated primarily based on projected enrolment. It is the responsibility of the administrator to allocate these funds as needed for the school community. The funds are used to run the day-to-day operations of the school from classroom resources to furniture and office supplies. These are separate and distinct from School Generated Funds.

This year, school budgets have been amended to incorporate the changes from Board Policy and Administrative Procedure 700.10 – School Operating Budgets. In addition to the base per pupil amount, allocations include a small school amount, and equity amount using socio-economic factors to provide additional funding for our most vulnerable schools.

Schools are now only permitted to carry forward up to 25% of funds remaining to the next budget year. Administrators have the opportunity to carry forward more than 25% for specific and identified purposes and must be supported by their Superintendent of Education and approved by the Superintendent of Business. One hundred percent (100%) of deficits are carried forward and require a deficit recovery plan where deficits are greater than 5% of their school budget.

School budget no longer need to cover standard school furniture or technology. Any furniture or technology needs will be covered by a new central fund. This change will allow schools to focus on the academic and site-based needs.

School Budget Allocations				
§CDN	2018-2019 Actual	2019-2020 Actual	2020-2021 Revised Estimates	2021-2022 Estimates
Total Elementary	875,852	858,014	915,130	770,799
Total Secondary	663,965	701,287	846,995	692,270
Total School Allocation	1,539,817	1,559,301	1,762,126	1,463,069

Pupil Accommodation

Operations and maintenance include the Facility Services department which is comprised of custodial, construction and maintenance staff, energy conservation, sustainability, community use of schools, and department budgets. They are responsible for the structural condition, operation, and cleanliness of facilities. A welcoming, clean and safe environment contributes to the well-being of staff and students.

Facility Services has continued with critical investments in tools and resources for our custodial team, enabling more efficient cleaning and aiming to reduce employee down time and providing better building facility maintenance outcomes. This is a multi-year initiative.

Consumables (i.e. cleaning supplies) and commodities (i.e. gas, water, hydro) has seen an increase in recent year, but particularly in the current year has been impacted by the unprecedented COVID situation, the federal carbon tax, and

increased operational hours to enhance ventilation within our schools. Facility Services has increased its consumables budget in anticipation of the new reality in cleaning standards for this upcoming school year.

The Board will also be introducing a formalized structure to promote and support schools in sustainability and environmental initiatives such as Eco School Certification and Active School Travel.

Student Transportation

Student Transportation for all students in the Board’s jurisdiction is coordinated through a joint consortium, Student Transportation Services of Brant Haldimand Norfolk (STSBHN). The budget represents the Board’s portion of staff and departmental costs as well as bus and taxi operator costs to safely transport students from home to school.

Key changes for the coming school year include:

- Adoption of the Chipmunk app, an application made available to families which allows tracking of their child’s bus and estimated time of arrivals.
- Additional bus services to accommodate:
 - Enrollment pressures due to growing communities in Paris and Southwest Brantford.
 - Students registered at the extended French program at Assumption.



Board Administration and Governance

Board Administration is comprised of staff and departmental costs for Financial Services, Human Resource Services, Information Technology Services, Procurement Services, and Communication Services all of whom play an essential role in the advancement of the Board’s mission and vision. The Departments lead and support initiatives, programs and projects aligned with the Board’s everyday commitment to enhance the quality of service provided to all stakeholders. The Director’s Office, Supervisory Officers, and Trustees are also captured here.

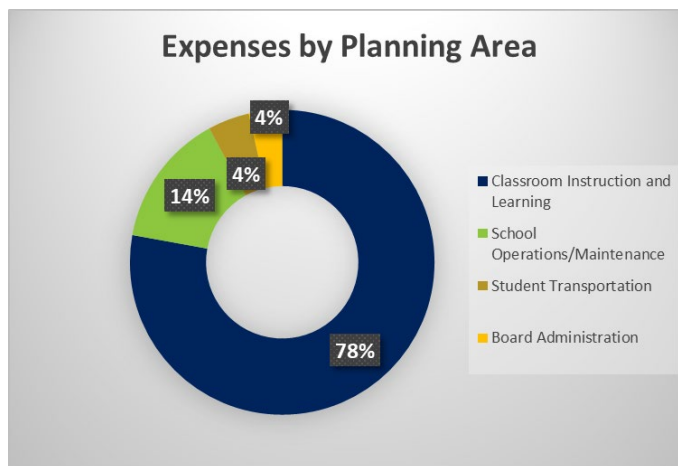
Included in the 2021-22 budget are investments for:

- Board-wide technology review, getting the right technology and leveraging system for learning/working needs.
- Staff leadership development and training and mentorship opportunities for managers and new staff.
- Overall review of administrative process, procedures, and identified efficiencies.
- Staff wellness program and a review of our current EAP program.
- Re-connecting with local communities and their impact on schools (Brant Food for Thought, the Child Nutrition Network, the Brantford Chamber of Commerce).

Operating Expenses by Category

The following chart shows the estimated expenditures by category for 2021-2022:

Expense by Category Summary						
Expense Category	2018-2019	2019-2020	2020-2021	2021-2022	Change	
	Actual	Actual	Revised Estimates	Estimates	\$	%
Salaries and Benefits	103,842,723	103,170,607	116,655,803	116,084,135	(571,668)	-0.5%
Staff Development	334,795	268,200	464,815	486,973	22,158	4.8%
Supplies and Services	13,057,847	9,770,004	13,424,659	13,145,876	(278,783)	-2.1%
Interest on Debt	2,300,253	2,145,799	2,095,689	1,820,673	(275,016)	-13.1%
Rental Expenses	19,255	19,648	19,255	20,428	1,173	6.1%
Fees and Contracted Services	8,340,952	7,672,094	9,510,827	9,715,734	204,907	2.2%
Other Expenses	209,905	249,612	268,335	111,257	(157,078)	-58.5%
Amortization	4,837,153	5,268,407	5,702,973	6,310,496	607,523	10.7%
Total Operating Expenses	132,942,883	128,564,372	148,142,356	147,695,572	(446,785)	-0.3%



Salary and Benefits

Salary and benefits for teaching, classroom support, and school and board administration make up the largest portion (\$116.1 million or 78.6%) of the Board’s operating budget. This is a decrease of \$0.6 million or 0.5% compared to revised estimates for 2020-2021. The budget includes a projected total full-time equivalent (FTE) of about 1,184.4.

Staffing for all positions is the responsibility of the Human Resource Services. The greatest challenge is balancing costs while servicing student needs, maintaining Ministry class size targets and honouring collective agreements.

Changes in salary and benefits can be attributed to the following:

- Decrease in virtual school enrolment resulting in a reduction of teaching positions and early childhood educators.
- The Board is projecting increased enrolment with elementary by about 122 ADE, while secondary is expected to increase by 59 FTE. Overall, this will add teaching positions to the system.
- Collective agreement provisions for salary and benefit increases.
- Review of department operational and additional staffing needs.

Salary and Benefit FTE				
	2020-2021 Revised Estimates	2021-2022 Estimates	Change	
			#	%
Teachers	731.9	677.9	(54.0)	-7.4%
CYWs	9.0	9.0	-	0.0%
EAs	156.3	157.0	0.7	0.4%
ECEs	57.0	50.0	(7.0)	-12.3%
Total Classroom FTE	954.2	893.9	(60.3)	-6.3%
School Administration	96.9	99.4	2.5	2.5%
Board Administration	31.8	34.6	2.8	8.6%
Facility Services	104.2	95.8	(8.5)	-8.1%
Consultants/Coordinators	14.0	14.0	-	0.0%
Paraprofessionals	35.0	33.8	(1.2)	-3.4%
Library Technicians	13.0	13.0	-	0.0%
Total Other Support Staff	294.9	290.5	(4.4)	-1.5%
Total FTE	1,249.1	1,184.4	(64.7)	-5.2%

Staff Development

Expenditures associated with providing internal or external professional development to staff.

Staff training and development is projected to remain at a similar level to the prior year. The Board is committed to continue to provide staff training and development to employees of the Board.

Supplies & Services

Expenditures related to educational learning materials such as textbooks, technological equipment and other classroom materials required to teach or for administrative purposes.

The Board has realized savings in utility costs as a result of sustainability programs, telephones and servicing. However, this is expected to be offset by the increase in federal carbon tax and increased operational hours to enhance ventilation within our schools.

Computer technology purchases that meet the capitalization threshold are being recognized as minor tangible capital assets. The Board also prioritized certain budget areas to ensure expenditures were providing value-added activities in support of the Board's vision, strategic plan, and current priorities.

Interest on Debt

Debt refers to interest charges relating to the long-term debt held by the Board, including pre-amalgamation debt costs. This interest included in the budget is based on known debt at the time of preparation. The Ministry has assumed all Board approved capital projects and therefore these interest costs are covered by an offsetting grant.

The government provides funding to school boards to build new or add-on to existing schools based on the needs of the school community and board. Refer to the section on Capital Budget for further information.

Fees and Contracted Services

Expenditures consisting of external services required to meet obligations such as audit, legal, professional fees, software fees and contracts. Also included in this category are the expenditures associated with transporting eligible students between home and school. This cost is reflective of the Board's share of the jointly operated transportation consortium, Student Transportation Services of Brant Haldimand Norfolk (STSBHN).

The Board is experiencing an increase in fees and contractual services mainly as a result of the general contract increases and additional bus services to accommodate increasing enrolment in Paris and Southwest Brantford and students registered at the extended French program at Assumption College.

Capital Budget

The government provides funding to school boards to build new, add-on to existing schools, or daycares based on the needs of the school community and the Board. All capital projects are approved by the Ministry of Education. The allocation for new schools is calculated assuming a space requirement of 104 square feet for each elementary student and 130 square feet for each secondary student. The Ministry then applies standard construction costs to calculate an allocation. This allocation is provided to school boards when construction of a new school or addition begins.

In 2020-2021, the Ministry of Education approved funding for two daycare facilities at Our Lady of Providence (Brantford) and Holy Trinity (Norfolk County). The anticipated opening of each daycare is September 2021 and January 2022, respectively.

The GSN provides facility renewal grants to fund upgrading and renovation of school facilities. A facility renewal project would normally be a project that would cost more than \$10,000 and would convey a benefit of more than one year.



Our Lady of Providence Daycare

The Ministry has established an accountability framework to monitor facility renewal expenditures of all school boards. This framework includes the use of surveys, questionnaires, inventories and asset management systems, which must be kept updated on an annual basis.

School boards are required to submit, by December 31 of each year, information summarizing school renewal projects that have been undertaken in the past year and information identifying school renewal projects to be undertaken in the coming year.

During the 2020-21 school year, the Board will undertake several facility renewal projects, which are designed to create a safe and more comfortable learning environment for our students and staff. Administration and the Board of Trustees will be reviewing the needs of the system and identifying specific projects for the coming year.

From time-to-time, schools may require portables or portapacks to alleviate enrolment pressures. Portables and portapacks are typically funded using the Board’s temporary accommodations allocation and from time-to-time accumulated surplus, where necessary.



Assumption HVAC Upgrade

Capital Budget				
	2020-2021 Revised Estimates	2021-2022 Estimates	Change	
			\$	%
School Renewal				
School Renewal	913,253	945,511	32,258	3.5%
School Condition Improvement	2,686,039	2,193,544	(492,495)	-18.3%
Total School Renewal	3,599,292	3,139,055	(460,237)	-12.8%
New Pupil Places and Child Care				
New Portable Purchases	623,685	486,171	(137,514)	-22.0%
Holy Trinity Daycare	1,731,554	-	(1,731,554)	100.0%
Our Lady of Providence Daycare	1,706,554	-	(1,706,554)	100.0%
Total New Pupil Places	4,061,793	486,171	(3,575,622)	-88.0%
Minor Tangible Capital Assets	561,779	681,000	119,221	21.2%
Total Capital Budget	8,222,864	4,306,226	(3,916,638)	-47.6%



Appendix A – Budget Dashboard

Summary of Estimates				
Cdn\$	2020-21 Revised Estimates	2021-22 Estimates	In-Year Change	
			\$	%
Revenue				
Grants for Student Needs (GSNs)	107,248,677	114,094,544	6,845,867	6.4%
Local Taxation	19,515,749	19,837,153	321,404	1.6%
Priorities and Partnership Funds (PPFs)	3,615,187	2,128,061	(1,487,126)	-41.1%
Other Revenue	11,870,146	8,135,814	(3,734,333)	-31.5%
School Generated Funds	3,500,000	3,500,000	-	0.0%
Total Revenue	145,749,760	147,695,572	1,945,812	1.3%
Expenses				
Classroom Instruction and Learning	115,749,191	114,995,613	(753,578)	-0.7%
School Operations/Maintenance	21,204,534	20,952,869	(251,665)	-1.2%
Student Transportation	6,126,612	6,537,783	411,171	6.7%
Board Administration	5,149,090	5,209,307	60,217	1.2%
Total Expenses	148,229,427	147,695,572	(533,856)	-0.4%
Surplus/(Deficit) before Accum Surplus	(2,479,667)	-	2,479,667	-100.0%
Draw on Accumulated Surplus	2,479,667	-	(2,479,667)	-100.0%
Surplus/(Deficit), end of year	-	-	-	-

Changes in Revenue: 2021-2022 Estimates vs. 2020-2021 Revised Estimates

Grants for Student Needs: Increase due to enrolment, provincially negotiated labour enhancements, and revised benchmarks.

Local Taxation: Increase resulting from additional tax revenue received from municipalities.

Priorities and Partnership Funds: Decrease due to timing of Priorities and Partnership Funding announcements and changes to COVID-19 supports.

Other Revenue: Decrease due to one-time stabilization funding provided for unexpected drop in enrolment in 2020-21.

Changes in Expenses: 2021-2022 Estimates vs. 2020-2021 Revised Estimates

Classroom Instruction and Learning: Decrease due to reduction in anticipated demand for virtual school, COVID-19 funded positions, offset by increased administrative needs due to increasing enrolment and provincially negotiated salary and benefit enhancements.

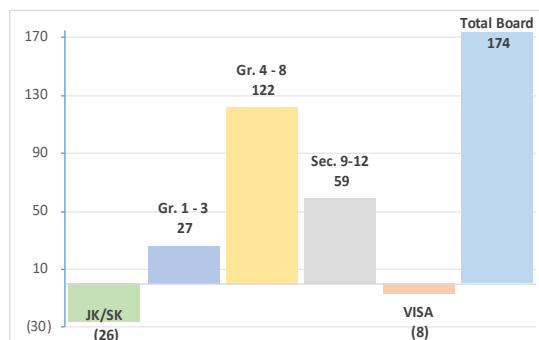
School Operations/Maintenance: Decrease due to staff funded through COVID-19 enhancements offset by provincially negotiated salary and benefit enhancements.

Student Transportation: Increase due to additional bus services to accommodate enrolment and contract increases.

Board Administration: Increase based on review of system operational and staffing needs, offset by budget requests.

Summary of Enrolment				
ADE	2020-21 Revised Estimates	2021-22 Estimates	In-Year Change	
			#	%
Elementary				
JK/SK	1,332	1,306	(26)	-2.0%
Gr. 1 - 3	2,103	2,129	27	1.3%
Gr. 4 - 8	3,466	3,587	122	3.5%
VISA Students	-	-	-	0.0%
Total Elementary	6,900	7,022	122	1.8%
Secondary				
Pupils of the Board	3,701	3,760	59	1.6%
VISA Students	17	10	(8)	-44.1%
Total Secondary	3,718	3,770	52	1.4%
Total	10,618	10,792	174	1.6%

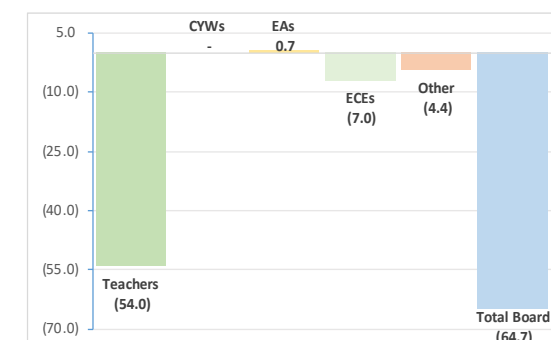
Note: VISA students pay tuition and their enrolment do not affect our GSNs



Changes in Enrolment: Budget vs Revised Budget

Elementary and Secondary ADE: A combination of an expected decline in kindergarten registrations and conservative estimates from the uncertainty of the COVID-19 pandemic and a significant increase in families moving into the Board's jurisdiction resulted in an overall increase in ADE.

Summary of Staffing				
FTE	2020-21 Revised Estimates	2021-22 Estimates	In-Year Change	
			#	%
Classroom				
Teachers	731.9	677.9	(54.0)	-7.4%
CWVs	9.0	9.0	-	0.0%
EAs	156.3	157.0	0.7	0.4%
ECEs	57.0	50.0	(7.0)	-12.3%
Total Classroom	954.2	893.9	(60.3)	-6.3%
Other Support Staff				
School Administration	96.9	99.4	2.5	2.5%
Board Administration	31.8	34.6	2.8	8.6%
Facility Services	104.2	95.8	(8.5)	-8.1%
Consultants/Coordinators	14.0	14.0	-	0.0%
Paraprofessionals	35.0	33.8	(1.2)	-3.4%
Library Technicians	13.0	13.0	-	0.0%
Total Other Support Staff	294.9	290.5	(4.4)	-1.5%
Total Staffing	1,249.1	1,184.4	(64.7)	-5.2%



Changes in Staffing: Revised Budget vs Actual

Classroom Teachers: Decrease due to anticipated reduction in virtual school participation, offset by overall enrolment growth, and COVID-19 Support Funding.

EAs and ECEs: Decrease due to student enrolment in virtual school, offset by COVID-19 Support Funding.

School Administration: Increase due to virtual school administrators and clerical needs.

Board Administration: Increase based on review of system operational and staffing needs.

Facility Services: Decrease due to COVID-19 funded positions, offset by additional operational needs.

Consultants/Coordinators: Decrease due to staff returning from leaves.

Paraprofessionals: Decrease due to changes COVID-19 funded positions.



Appendix B - Comparative Revenue Summary

	Comparative Revenue Summary						
	2018-2019	2019-2020	2020-2021	2021-2022	Change		Variance
	Actual	Actual	Revised	Estimates	\$	%	Note
Grants for Student Needs (GSNs)							
Pupil Foundation	56,472,548	54,527,893	59,262,331	61,186,391	1,924,060	3.2%	
School Foundation	8,341,831	8,621,375	8,861,009	8,986,476	125,467	1.4%	
Special Education	16,163,830	17,196,966	17,636,995	18,202,784	565,789	3.2%	
Language Allocation	1,722,875	1,882,770	1,749,183	1,966,975	217,792	12.5%	
Distant/Small Schools Allocation	1,129	-	-	-	-	0.0%	
Indigenous Education	271,900	300,442	331,419	276,148	(55,271)	-16.7%	
Rural and Northern Education Fund	1,522,409	1,525,025	1,540,085	1,539,594	(491)	0.0%	
Learning Opportunities	2,597,773	1,408,822	1,491,624	1,654,349	162,725	10.9%	
Mental Health & Well Being	213,338	222,977	465,259	592,065	126,806	27.3%	
Adult and Continuing Education	412,233	662,367	488,756	627,889	139,133	28.5%	
Teacher and DECE Q and E	11,683,790	13,907,231	8,826,778	12,473,119	3,646,341	41.3%	
New Teacher Induction Program	52,756	37,576	131,581	186,020	54,439	41.4%	
Student Transportation	5,462,078	5,470,217	5,677,884	5,823,558	145,674	2.6%	
Administration & Governance	4,801,874	4,730,026	4,032,641	4,011,998	(20,643)	-0.5%	
School Operations	10,500,850	10,654,591	10,966,216	11,355,875	389,659	3.6%	
Community Use of Schools	140,860	146,889	150,638	149,418	(1,220)	-0.8%	
Supports for Students	-	146,395	1,130,786	1,130,786	-	0.0%	
Program Leadership	-	-	904,964	997,502	92,538	10.2%	
Permanent Financing - NPF	146,395	-	146,395	146,395	-	0.0%	
Support for COVID-19	-	-	188,793	-	(188,793)	-100.0%	
Total Operating Grants	120,508,469	121,441,562	123,983,337	131,307,342	7,324,005	5.9%	a
Other Operating Grants							
School Renewal	917,099	396,349	846,093	846,093	-	0.0%	
Temporary Accommodation	22,341	-	-	-	-	0.0%	
Short-term Interest	12,000	9,968	15,000	10,500	(4,500)	-30.0%	
Debt Funding for Capital	2,200,553	2,064,110	1,919,996	1,767,762	(152,234)	-7.9%	b
Total Other Operating Grants	3,151,993	2,470,427	2,781,089	2,624,355	(156,734)	-5.6%	
Total Operating GSNs	123,660,462	123,911,989	126,764,426	133,931,697	7,167,271	5.7%	
Note: Total GSNs includes taxation revenue received from municipalities							
Priorities and Partnership Funding (PPFs)	1,235,827	1,040,744	3,615,187	2,128,061	(1,487,126)	-41.1%	c
Other Revenue							
Other Non-GSN Grants	262,141	464,814	523,254	565,139	41,885	8.0%	
Tuition Fees	1,376,979	1,205,324	1,148,451	817,354	(331,097)	-28.8%	d
Rentals	165,284	109,250	125,650	229,127	103,476	82.4%	e
Interest	353,273	276,575	250,000	250,000	-	0.0%	
Other Revenue	786,305	807,348	884,683	904,685	20,002	2.3%	
Deferred Revenue	(162,981)	(769,886)	786,481	295,975	(490,506)	100.0%	f
Amortization of DCC	4,447,286	4,195,595	4,616,891	5,073,534	456,643	9.9%	g
Strike Savings/Stabilization Funding	-	(1,597,816)	3,534,736	-	(3,534,736)	-100.0%	h
Total Other Revenue	7,228,287	4,691,204	11,870,146	8,135,814	(3,734,333)	-31.5%	
School Generated Funds	3,713,283	2,444,972	3,500,000	3,500,000	-	0.0%	
Total Operating Grants and Revenues	135,837,859	132,088,909	145,749,760	147,695,572	1,945,812	1.3%	

Note: 2020-2021 Revised Estimates was presented to the Board of Trustees in December 2020

Explanations of Revised Budget Variances

- a Increase due to enrolment, provincially negotiated labour enhancements, and revised benchmarks.
- b Decrease due to lower interest received relating to long term debt and no new debt issuance.
- c Decrease due to timing of Priorities and Partnership Funding announcements and changes to COVID-19 supports.
- d Decrease due to anticipated reduction of International Students returning in September due to COVID-19.
- e Increase due to the anticipated re-opening of schools for Community Use and the opening of two new daycares.
- f Decrease due to timing of intended use of enveloped or restricted revenues.
- g Increase due to timing of construction projects.
- h Decrease due to one-time stabilization funding provided for unexpected drop in enrolment in 2020-21.

Appendix C - Comparative Expenditure Summary

	Comparative Expenditure Summary						
	2018-2019	2019-2020	2020-2021	2021-2022	Change		Variance
	Actual	Actual	Revised	Estimates	\$	%	Note
Classroom Instruction							
Teachers	64,836,155	64,510,442	73,027,975	72,130,704	(897,271)	-1.2%	
Supply Teachers	2,733,904	1,991,296	2,880,924	2,812,726	(68,198)	-2.4%	
Educational Assistants	8,089,183	8,435,763	9,002,180	9,246,410	244,230	2.7%	
Early Childcare Educators	2,512,744	2,641,008	2,903,530	2,746,100	(157,430)	-5.4%	
Classroom Computers	1,693,974	961,464	2,149,354	1,388,611	(760,743)	-35.4%	
Textbooks & Supplies	2,922,711	2,303,848	3,316,338	3,844,314	527,976	15.9%	
Professionals and Paraprofessionals	3,326,110	3,514,820	3,977,531	4,024,540	47,009	1.2%	
Library and Guidance	2,068,959	2,036,209	2,083,749	2,185,519	101,770	4.9%	
Staff Development	879,899	375,468	855,417	1,105,173	249,756	29.2%	
Department Heads	237,583	249,184	264,900	263,100	(1,800)	-0.7%	
School Generated Funds	3,605,356	2,333,935	3,500,000	3,500,000	-	0.0%	
Total Classroom Instruction & Learning	92,906,578	89,353,436	103,961,898	103,247,197	(714,701)	-0.7%	a
School Management							
Principals & Vice Principals	5,188,987	5,627,853	6,015,797	6,199,078	183,281	3.0%	b
School Office	3,565,596	3,074,230	3,454,137	3,425,096	(29,041)	-0.8%	
Co-ordinators and Consultants	1,726,335	1,539,188	1,782,110	1,635,487	(146,623)	-8.2%	c
Continuing Education	461,001	476,361	535,249	488,755	(46,494)	-8.7%	
Total School Management	10,941,919	10,717,632	11,787,293	11,748,416	(38,877)	-0.3%	
Total Classroom Instruction and Learning	103,848,497	100,071,068	115,749,191	114,995,613	(753,578)	-0.7%	
School Operations and Maintenance							
School Operations and Maintenance	11,308,416	10,858,921	12,495,172	12,049,691	(445,481)	-3.6%	d
School Renewal	917,099	577,153	846,093	846,093	-	0.0%	
Interest of Capital Debt	2,388,318	2,160,512	2,160,296	1,746,589	(413,707)	-19.2%	e
Amortization	4,837,153	5,338,269	5,702,973	6,310,496	607,523	10.7%	f
Total School Operations and Maintenance	19,450,986	18,934,855	21,204,534	20,952,869	(251,665)	-1.2%	
Student Transportation	5,296,761	5,188,447	6,126,612	6,537,783	411,171	6.7%	g
Board Administration							
Trustees	116,978	105,497	121,100	109,700	(11,400)	-9.4%	
Director and Supervisory Officers	921,404	1,019,305	1,050,525	1,017,255	(33,270)	-3.2%	
Board Administration	3,308,257	3,245,200	3,977,465	4,082,352	104,887	2.6%	h
Total Board Administration	4,346,639	4,370,002	5,149,090	5,209,307	60,217	1.2%	
Total Operating Expenses	132,942,883	128,564,372	148,229,427	147,695,572	(533,856)	-0.4%	

Explanations of Budget Variances

- a Decrease due to reduction in anticipated demand for virtual school, COVID-19 funded positions, offset by provincially negotiated salary and benefit enhancements.
- b Increase due to enrolment and identified system needs.
- c Decrease due to staff returning from leaves.
- d Decrease due to COVID-19 funded positions, offset by provincially negotiated salary and benefit enhancements.
- e Decrease due to lower interest payments relating to long term debt and no new debt issuance.
- f Increase due to timing of construction projects and other capital purchases.
- g Increase due to additional bus services to accommodate enrolment and general contract increases.
- h Increase due to salary enhancements and review of operational and staffing needs.

Appendix D – Compliance Report

Compliance Report

Administration and Governance

Gross Expenses excluding Internal audit	5,209,307
Other Incomes	768,577
Net Expenses excluding Internal audit	4,440,730
Funding allocation excluding Internal audit	4,440,730
Overspending on Administration and Governance	0
Compliant /Non-compliant	COMPLIANT / CONFORME

Is the board in a Multi-Year recovery Plan?

(If board is in multi-year recovery plan then compliance report below does not apply.)

Balanced Budget Determination

1.1	In-year revenues (Sch 9, line 10.0 - Sch 9, line 4.4)	144,195,572
	In Year Revenues for Land (Schedule 5.6, Item 1.2 + Item 1.3 + Item 1.3.1 - Item 1.4 - Item 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1)	0
1.1.1		0
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	144,195,572
1.3	In-year surplus/(deficit) for compliance purposesItem 1.1 - Item 1.1.1 - Item 1.2	0
1.4	If Item 1.3 is greater or equal to zero, board is in compliance. Otherwise, see calculation below.	COMPLIANT / CONFORME

Compliance Calculation Prior to Ministry Approval Amount (Education Act, 231. (1))

1.5	Operating Allocation to be used in Compliance Calculation (From section 1A, Item 1.92)	131,307,342
1.6	1% of Item 1.5	1,313,073
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, Item 3, Col 1)	20,326,052
1.8	Lesser of Item 1.6 and Item 1.7	1,313,073
1.9	If the amount of deficit on at Item 1.3 is less than Item 1.8, then the board is in compliance. If the board is not in compliance, see the calculation below. (Note 1)	COMPLIANT / CONFORME

Compliance Calculation After Ministry Approval Amount (Education Act 231 (1) (b))

1.10	Amount of Ministerial approval received allowing in-year deficit to exceed Item 1.8	-
1.11	Amount of allowable in-year deficit: Sum of Item 1.8 and Item 1.10	1,313,073
1.12	If the amount of deficit at Item 1.3 is less than Item 1.11, then the board is in compliance.	COMPLIANT / CONFORME



BRANT HALDIMAND NORFOLK
Catholic District School Board