



BRANT HALDIMAND NORFOLK
Catholic District School Board

for all

Budget Report

2022-23

Brant Haldimand Norfolk
Catholic District School Board



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Message from the Chair of the Budget Committee



On June 27, 2022, Trustees of the Brant Haldimand Norfolk Catholic District School Board approved the 2022-23 School Year budget totalling \$159.4 million. The overall budget is comprised of the total operating budget of \$152.8 million (an increase of \$3.1 million from the 2021-22 revised budget) and the total capital budget of \$6.6 million.

The 2022-23 budget was prepared based on the Board continuing to offer a remote learning option for elementary and secondary students, in addition to the direction and identified goals in the Board's Multi-Year Strategic Plan.

Over the past two years, the pandemic has had a significant impact on the delivery of education to our students across the Board. To support our students and their success, this year's budget includes key investments for learning recovery, mental health and well-being, special education, and the first year of a fully de-streamed Grade 9.

In addition, the Board has undertaken an extensive review of all classroom technology and this budget includes the first year of a multi-year implementation aimed at modernizing the technology classroom footprint in both elementary and secondary.

As in previous years, we have been cautious in our enrolment projections, given some continued uncertainty associated with the pandemic. That said, our Board continues to experience modest growth of about 1.6%.

The capital budget, of \$6.6 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. In addition, the Board will also begin the initial phases of designing and building our new Catholic Elementary and Secondary schools approved by the Ministry of Education in 2021-22.

Rick Petrella,
Chair of the Budget Committee

About the Board

The Brant Haldimand Norfolk Catholic District School Board (the “Board” or “BHNCDSB”) provides a Christ-centered education to over 11,000 students in 28 elementary schools and four secondary schools. We employ over 1,600 staff.

The Board encompasses the broad geographical area of the City of Brantford and the counties of Brant, Haldimand and Norfolk. We are unique in that we belong to three Dioceses: Hamilton, London, and St. Catharines. We are located within a one-hour radius of Toronto to the east, London to the west, and Kitchener-Waterloo to the north.

The Board has set three strategic focus areas to inspire and guide our strategic direction through 2023. Over 1,000 parents, staff and community members provided their opinions and thoughts about what was important to them and where they believed the Board should focus their efforts.

Board of Trustees

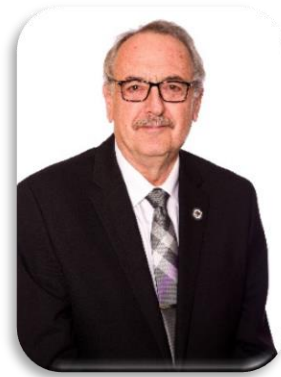
School Trustees are the elected members of the Board. They are locally elected representatives of the public, and they are the community’s advocates for Catholic education. They are required to carry out their responsibilities in a manner that assists the Board in fulfilling its duties under the Education Act.



Rick Petrella, Chair of the Board
City of Brantford
226.388.1548



Carol Luciani, Vice Chair of the Board
Norfolk County
519.420.7608



Bill Chopp, Trustee
City of Brantford
519.750.4025



Cliff Casey, Trustee
County of Norfolk
519.420.9245



Dan Dignard, Trustee
County of Brant
519.449.5005



Mark Watson, Trustee
Haldimand County
519.429.4103

Senior Administration

Senior Administration's role is to oversee the day-to-day operations of the Board.



Mike McDonald
Director of Education & Secretary



Kevin Greco
Superintendent of Education



Lorrie Temple
Superintendent of Education



Robert De Rubeis
Superintendent of Education



Scott Keys
Superintendent of Business
& Treasurer

for all

Ministry of Education Update

On February 17, 2022, the Ministry of Education released information regarding Grants for Student Needs (GSN) for the 2022-2023 school year. Total funding for the sector is projected to be \$26.1 billion (2021-2022, \$25.4 billion), an increase of about 2.7% from the prior year. The per-pupil funding is projected at \$13,059 (2021-2022, \$12,720).

This year's GSN includes targeted investments for a range of initiatives, with highlights including funding for staffing-related student learning needs supporting de-streaming and learning renewal; enhanced supports for mental health and special education; and enhancements to implement recently negotiated terms and conditions for principals and vice-principals.

Key changes impacting the 2022-2023 budget include:

- Flexible funding through the Supports for Students Fund for one additional year
- COVID-19 Learning Recovery Fund
- Student mental health investments to continue to foster the continued learning and well-being of students
- Local special education priorities to enhance support for students with special education needs
- Support for the increasing network demand and capacity related to digital learning in the classroom
- Enhancements to implement recently negotiated terms and conditions for principals and vice-principals
- Benchmark increase to update the non-staff portion of School Operations allocation
- Nominal cost updates to student transportation related to the rapidly rising cost of fuel and other expenses

Over the past two school years, the COVID-19 pandemic has had a significant impact on the delivery of education and student achievement in Ontario and across the globe. In 2022-2023, the Ministry of Education is providing temporary funding for additional staffing supports, through the COVID-19 Learning Recovery Fund, to address several priorities including learning recovery, implementation of Grade 9 de-streaming, delivery of remote learning, and supports for special education. School Boards are required to provide the option for remote learning where funding can support the hiring of required classroom and non-classroom staff.

Recognizing the importance of promoting positive mental health, especially in the light of the COVID-19 pandemic, the Ministry of Education is providing enhanced funding for student mental health to continue supporting student mental health to foster the continued learning and well-being of students. The Ministry of Education will also be providing a new investment for evidence-based mental health programs and resources, which will be communicated in advance of the 2022-2023 school year.

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 the up to \$656.5 million in approvals that school boards received under the federal-provincial COVID-19 Resilience Infrastructure Stream, which is a part of the Investing in Canada Infrastructure Program.

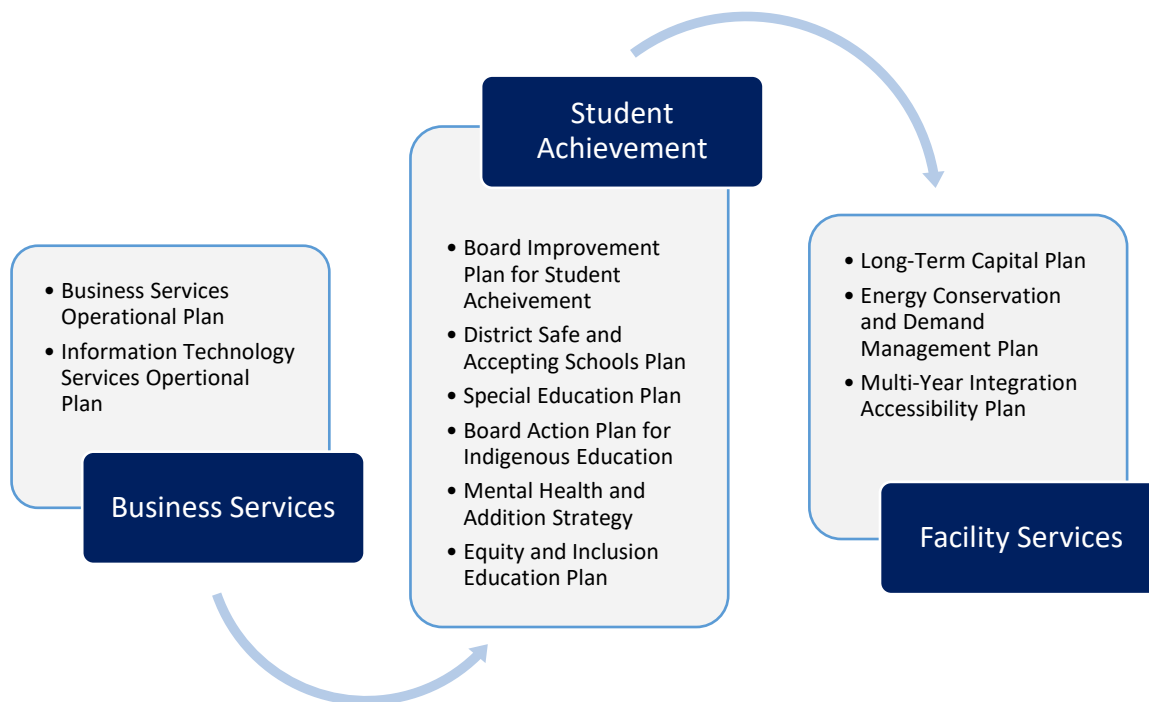
Budget Overview

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:



Throughout the budget development process, the 2022-2023 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.



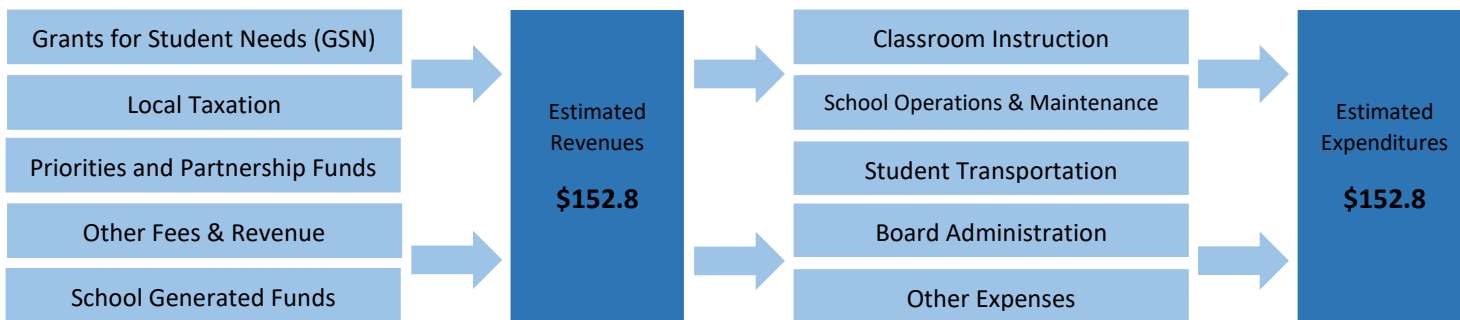
In addition to the above the Board is committed to:

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 the impacts 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 a remote learning option for elementary and secondary students consistent with PPM 164.

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 2022-2023 operating budget projects total revenue of about \$152.8 million, an increase of \$3.1 million or 2.0% from 2021-2022 revised estimates. This reflects the announcement from the Ministry of Education with investments for enhanced supports for mental health and special education, recently negotiated terms and conditions of employment for principals and vice-principals, and COVID-19 Learning Recovery supports.

In line with historical practices, the Board took a conservative approach in planning for 2022-2023 and projected enrolment accordingly. Although there continues to be some enrolment uncertainty throughout the province, the Board does not expect this impact to be as significant as the past few years. Boards were also directed to plan for virtual learning using available funding and existing class size averages.

The Ministry of Education also announced funding through the Priorities and Partnership Funds (PPF) and will provide over \$355 million (2020-2021, \$288 million) in PPF funding. Of the \$355 million, \$144.2 million has been allocated with the Board’s portion of this allocation about \$1.4 million. At this time, a complete board-by-board allocation has yet to be announced for the remaining PPF.

Total expenditures are projected at \$152.8 million which is an increase of \$3.1 million or 2.0% from 2021-2022 revised estimates. This includes an increase of \$3.9 million in total salaries and benefits, offset by decreases in staff development, supplies and services, interest on debt and fees and contracted services. Total salaries and benefits account for about 79.2% (2021-2022 revised estimates, 78.2%) of the total operating expenditures.

| BHNCD SB Estimates Summary | | | | |
|---|---------------------------|--------------------|------------------|-------------|
| Cdn\$ | 2021/22 Revised Estimates | 2022/23 Estimates | \$ Chg | % Chg |
| Revenues | | | | |
| Grants for Student Needs | 116,305,867 | 122,542,857 | 6,236,991 | 5.4% |
| Local Taxation | 16,828,014 | 16,491,432 | (336,582) | -2.0% |
| Priorities & Partnership Funds | 4,255,944 | 1,357,100 | (2,898,844) | -68.1% |
| Other Revenue | 8,865,867 | 8,926,874 | 61,007 | 0.7% |
| School Generated Funds | 3,500,000 | 3,500,000 | - | 0.0% |
| Total Revenue | 149,755,692 | 152,818,263 | 3,062,571 | 2.0% |
| Expenses | | | | |
| Classroom Instruction & Learning | 116,550,374 | 119,255,982 | 2,705,608 | 2.3% |
| School Operations/Maintenance | 21,082,955 | 21,273,439 | 190,484 | 0.9% |
| Student Transportation | 6,743,016 | 6,980,735 | 237,719 | 3.5% |
| Board Administration | 5,379,347 | 5,308,107 | (71,240) | -1.3% |
| Total Expenses | 149,755,692 | 152,818,263 | 3,062,571 | 2.0% |
| Surplus/(Deficit) before Accum Surplus | - | - | - | 0.0% |
| Draw on Accumulated Surplus | | | | |
| Surplus/(Deficit), End of Year | - | - | - | 0.0% |

The Brant Haldimand Norfolk Catholic District School Board is presenting a balanced budget for the 2022-2023 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 2022-2023 budget marked the third 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 2022 reconfirming 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, 2022.

The table below outlines the budget timeline for that was undertaken for the 2022-23 budget.



Budget Consultation Survey

The Board was interested in seeking input about the 2022-2023 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 2022-2023.

The community was invited to participate in the online survey between Wednesday, February 18th, 2022, and Tuesday, March 11th, 2022. In total, 524 responses were received. Responses are aggregated and discussed below.

Demographics of Respondents

Respondents were asked to indicate their association with the Brant Haldimand Norfolk Catholic District School Board. Overall, most of the respondents (95.0%) were either BHNCD SB Staff or parents/guardians/caregivers of students in the system.

| Relationship | Count | Percentage |
|----------------------------------|------------|---------------|
| BHNCD SB Staff | 266 | 50.8% |
| Parent/Guardian/Caregiver | 232 | 44.3% |
| BHNCD SB Student | 19 | 3.6% |
| Board Member/Community Partner | 7 | 1.3% |
| Total | 524 | 100.0% |

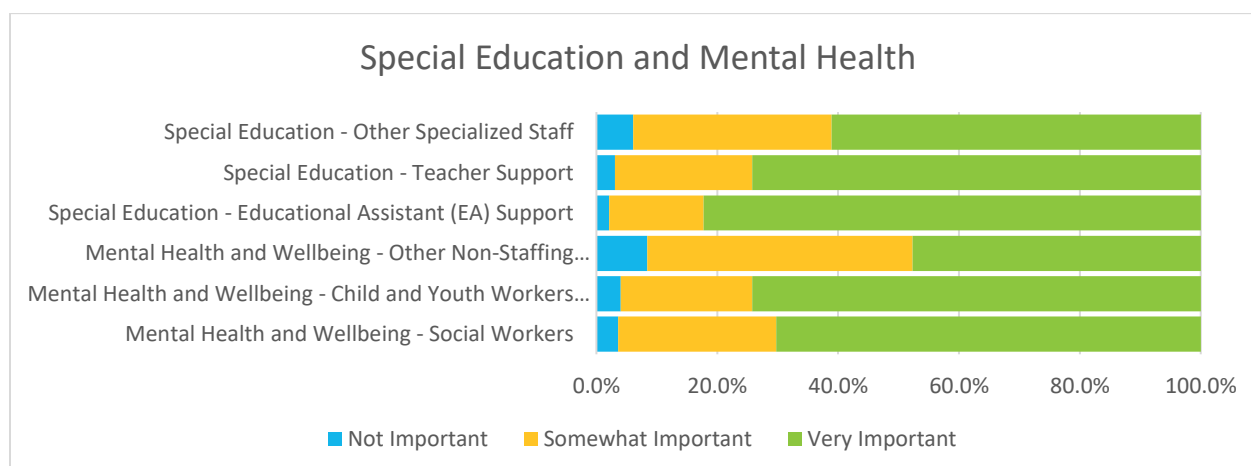
If respondents selected, BHNCD SB Staff, BHNCD SB Student, or Parent/Guardian/Caregiver as their relationship, they were then asked to select their school(s) or primary location of work. Overall, most respondents (64.2%) were part of the elementary panel.

| Panel / Work Location | Count | Percentage |
|---|------------|--------------|
| Elementary School | 354 | 64.2% |
| Secondary School (includes St. Mary CLC) | 151 | 27.4% |
| Catholic Education Centre/Admin Buildings | 36 | 6.5% |
| Casual Staff | 10 | 1.8% |

Question Summaries

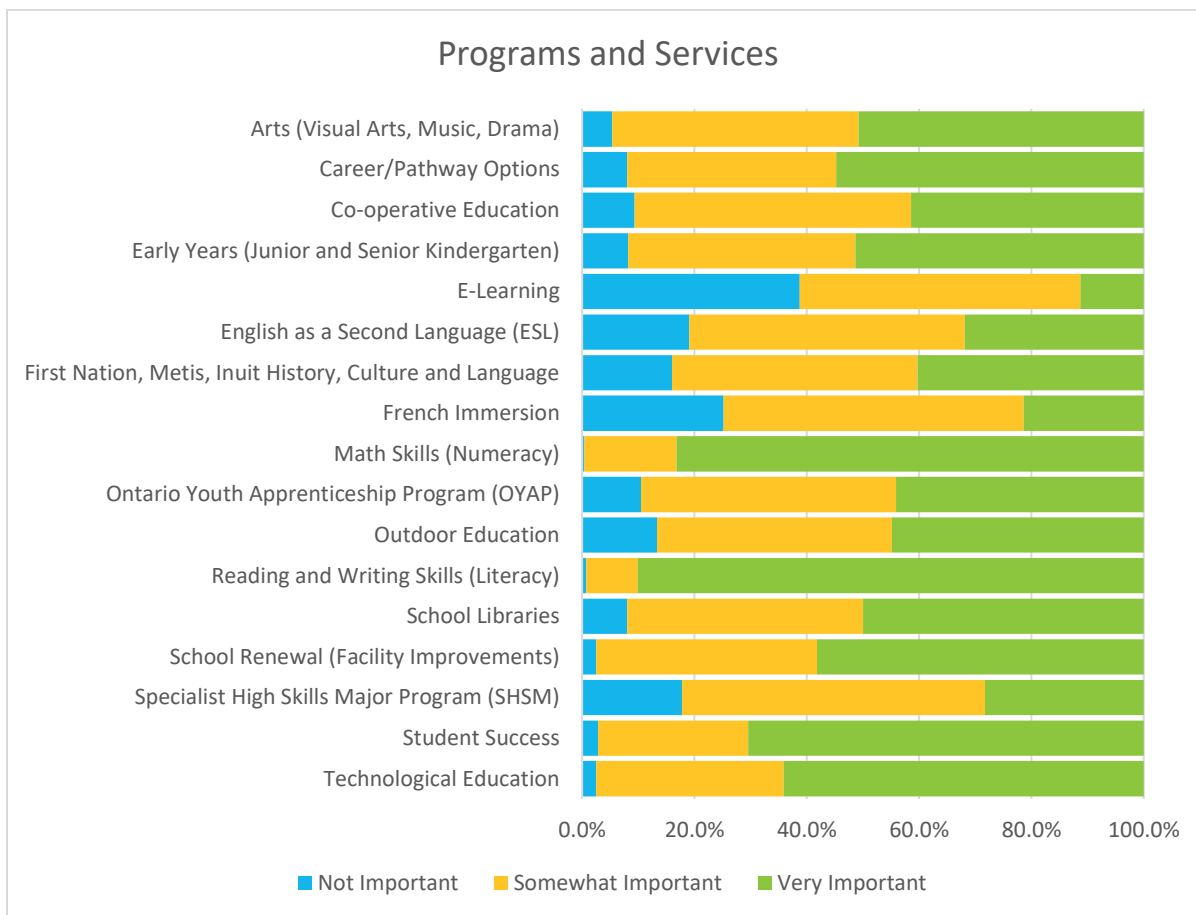
Q1: The BHNCD SB also allocates financial and staffing resources to support and enhance the mental health and wellbeing of students and special education needs. Please rank the importance of allocating financial and staffing resources to the following educational programs and services.

Respondents, from their perspective, were asked to rank each of the special education and mental health resources as not important, somewhat important, or very important. Overall, many respondents find special education and mental staffing important to student’s education.



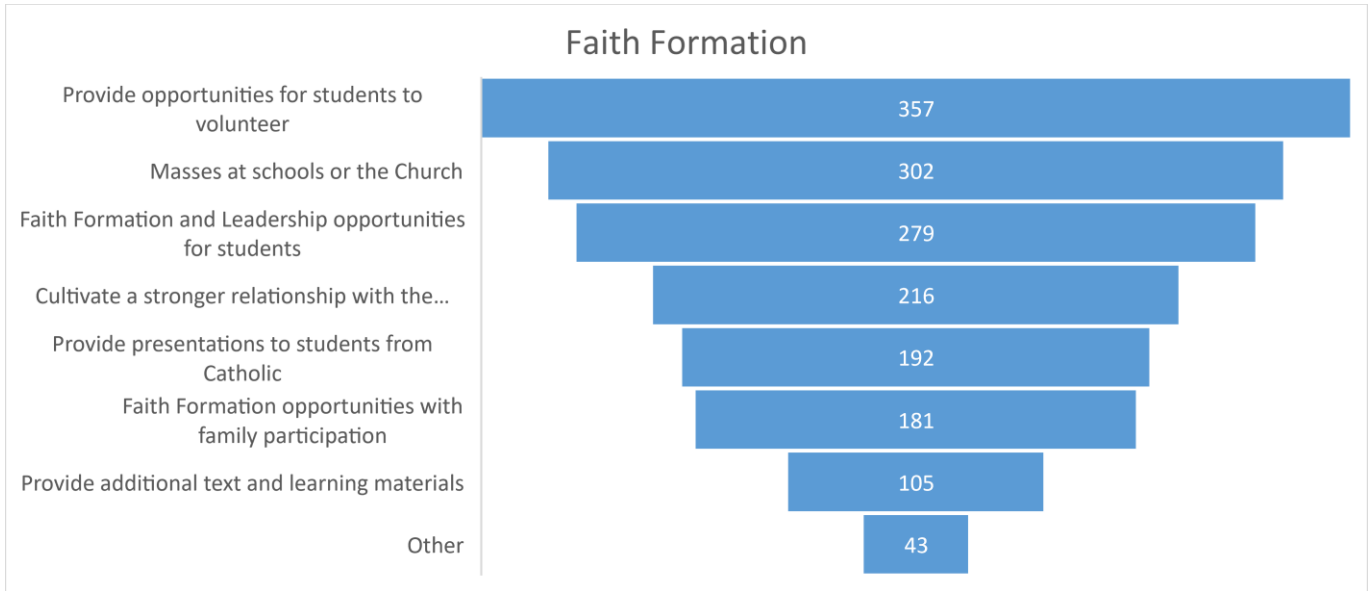
Q2: The BHNCD SB allocates financial and staffing resources to support and enhance student achievement, including student support services. Please rank the importance of allocating financial and staffing resources to the following educational programs and services.

Respondents, from their perspective, were asked to rank each of the programs and services as not important, somewhat important, or very important. The percentage of the ranking by respondents are summarized below.



Q3: How can the Board help staff and students better foster our Catholic Identity, to develop a distinctive Catholic worldview, nurture a personal relationship with Jesus and advocate for equity, inclusion and justice?

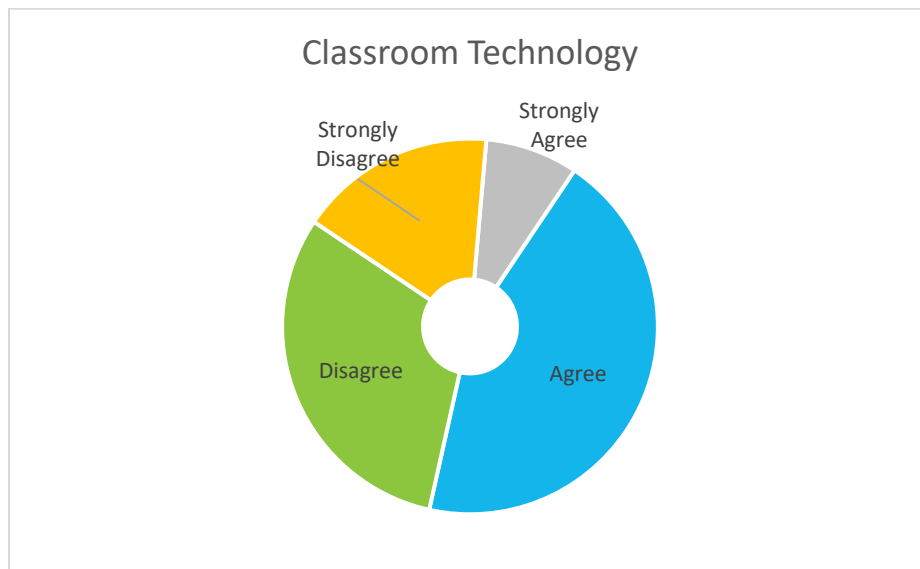
Respondents were asked to indicate essential activities in strengthening faith formation. Overall, volunteer opportunities, masses at school or church, and student faith formation and leadership opportunities were viewed as essential to strengthening faith formation.



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

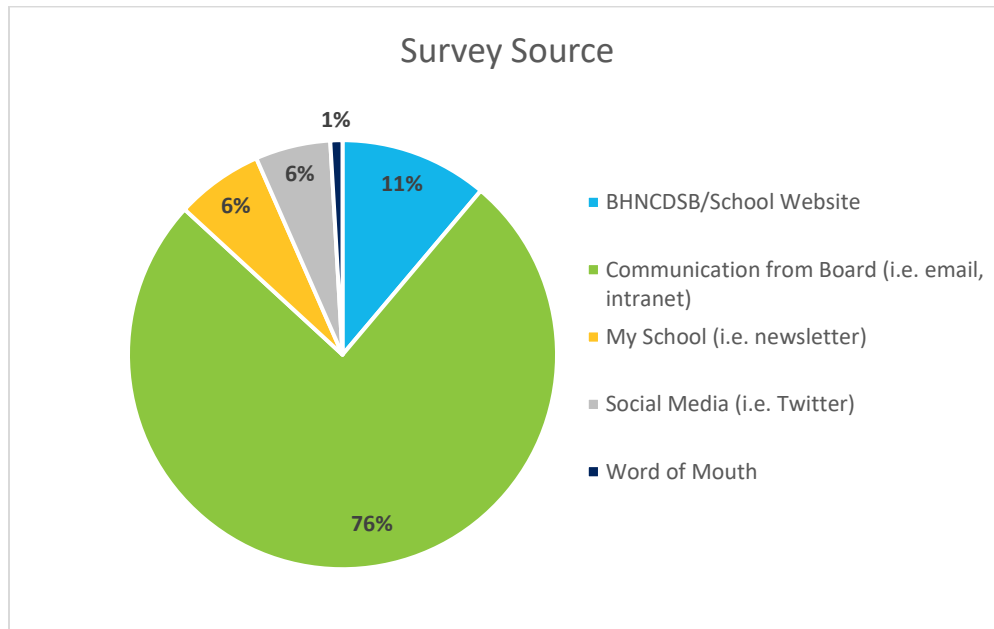
Based on the technology currently available in the classroom/school (devices, projectors, etc.), the resources allocated for classroom technology is sufficient to meet the needs of today's education needs.

Overall, 52.1% of respondents either strongly agree or agree that technology currently in the classroom/school is sufficient to meet the needs of today's education needs.



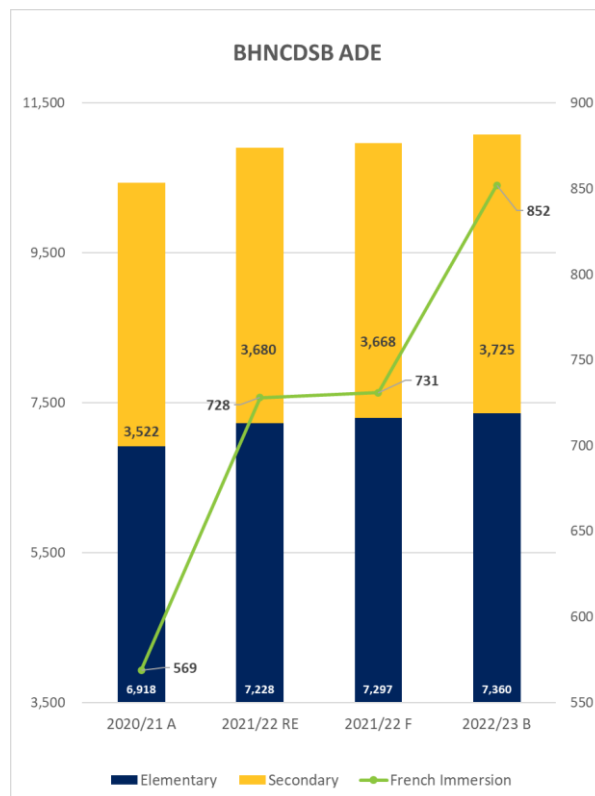
Q6: Where did you hear about the survey being conducted by the BHNCD SB?

Respondents were asked to indicate where they heard about the survey. Overall, most of the respondents (75.7%) received communication (i.e., email, intranet) from the Board or respective school.



Enrolment

Enrolment is the main driver for the Board’s funding. Funding is based on the Average Daily Enrolment (ADE) using the full-time equivalent (FTE) of students enrolled at each school as of October 31st and March 31st. ADE for 2022-2023 is projected to be 11,085, representing a 1.6% increase over the 2021-2022 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 Year 1 of Kindergarten (Junior Kindergarten) 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) 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

International Education opportunities are provided to those students living outside the province and in other parts of the world at both the elementary and secondary grades. Those granted admission are required to pay tuition. Although we expect demand for international education to return to pre-pandemic levels, as travel and other pandemic restrictions continue to ease, the estimated number of students in the program has been set conservatively as have the associated revenues and related expenditures.

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 2022-2023 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 2022-2023 school year is \$152.8 million as compared to \$149.8 million for 2021-2022 revised estimates.

| Operating Revenues | | | | | | |
|--------------------------------|--------------------|--------------------|---------------------------------|----------------------|------------------|-------------|
| Cdn\$ | 2019/20 Actual | 2020/21 Actual | 2021/22 Revised Estimates | 2022/23 Estimates | \$ Chg | % Chg |
| Revenues | | | | | | |
| Grants for Student Needs | 104,396,240 | 108,162,424 | 116,305,867 | 122,542,857 | 6,236,991 | 5.4% |
| Local Taxation | 19,515,749 | 17,510,162 | 16,828,014 | 16,491,432 | (336,582) | -2.0% |
| Priorities & Partnership Funds | 1,040,744 | 4,083,512 | 4,255,944 | 1,357,100 | (2,898,844) | -68.1% |
| Other Revenue | 4,691,204 | 11,964,946 | 8,865,867 | 8,926,874 | 61,007 | 0.7% |
| School Generated Funds | 2,444,972 | 1,227,446 | 3,500,000 | 3,500,000 | 0 | 0.0% |
| Total Revenue | 132,088,909 | 142,948,490 | 149,755,692 | 152,818,263 | 3,062,571 | 2.0% |

Grants for Student Needs

The GSN funding consists of the following allocations:

| Grants for Student Needs | | | | | | |
|---------------------------------|--------------------|--------------------|---------------------------------|----------------------|------------------|-------------|
| Cdn\$ | 2019/20 Actual | 2020/21 Actual | 2021/22 Revised Estimates | 2022/23 Estimates | \$ Chg | % Chg |
| Grants for Student Needs | | | | | | |
| Pupil Foundation Grants | 54,527,893 | 58,794,563 | 61,968,786 | 63,604,737 | 1,635,951 | 2.8% |
| School Foundation Grants | 8,621,375 | 8,813,157 | 9,018,659 | 9,321,529 | 302,870 | 3.4% |
| Supplemental Grants | 58,292,294 | 55,581,741 | 59,514,781 | 63,631,272 | 4,116,491 | 7.4% |
| Total Revenue | 121,441,562 | 123,189,461 | 130,502,226 | 136,557,537 | 6,055,312 | 4.6% |

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 expected enrolment and the introduction of new funding to help meet the increasing demand for digital learning in the classroom and increased network capacity. The Pupil Foundation Grant also includes several transfers of previously funded initiatives through a priority and partnership agreement.

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 operations and administration.

- The increase in the School Foundation Grant is a result of increased enrolment as well as the transfer of the Parents Reaching Out Grant to the School Foundation Grant. The School Foundation Grant also includes enhancements to the recently negotiated terms and conditions of employment for principals and vice-principals.

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, Indigenous Education, Mental Health and Well-Being, Student Transportation, and Administration. New this year is time limited funding to address learning recovery, Grade 9 de-streaming, delivery of remote learning, and supports for special education.

The Supplemental Grants have increased over revised estimates as a result of increased enrolment, adjustments to various benchmarks and time limited funding to assist with learning recovery.

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 been announced. The amounts in the budget reflect known allocations. 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 2022.

| Priority & Partnership Funds | Allocation (\$) |
|---|------------------|
| Math Strategy | 235,000 |
| De-streaming Implementation Supports | 28,400 |
| Early Intervention in Math for Special Education Students | 110,700 |
| Entrepreneurship Education Pilot Projects | 20,000 |
| Health Resources, Training and Supports | 7,700 |
| Skilled Trades Bursary Program | 12,000 |
| Special Education AQ | 9,400 |
| Summer Learning Special Education Supports | 99,700 |
| Tutoring Supports | 471,900 |
| Specialist High Skills Major Expansion | 267,000 |
| Connectivity at Schools Program | 95,300 |
| Total PPF | 1,357,100 |

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.

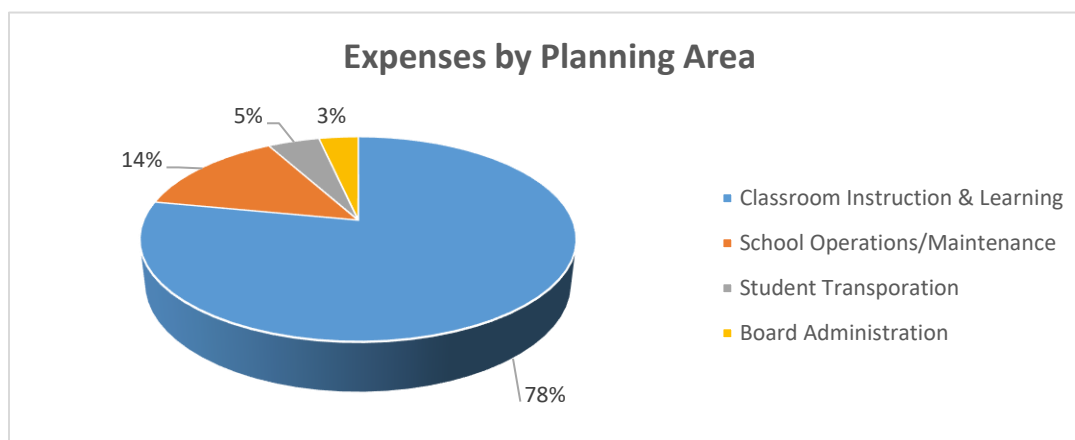
Operating Expenses

Expenditures 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 2022-2023 school year are expected to be about \$152.8 million as compared to \$149.8 million for 2021-2022 revised estimates. Salary and benefits account for about 79.2% (2021-2022 revised estimates, 78.2%) of the Board’s budget. These are governed largely by Ministry of Education ratios, collective agreements, legislation, and student needs.

Operating Expenses by Planning Area

| Operating Expenses by Planning Area | | | | | | |
|-------------------------------------|--------------------|--------------------|---------------------------------|----------------------|------------------|-------------|
| Cdn\$ | 2019/20 Actual | 2020/21 Actual | 2021/22 Revised Estimates | 2022/23 Estimates | \$ Chg | % Chg |
| Planning Areas | | | | | | |
| Classroom Instruction & Learning | 100,071,069 | 110,128,246 | 116,550,374 | 119,255,982 | 2,705,608 | 2.3% |
| School Operations/Maintenance | 18,934,855 | 20,477,342 | 21,082,955 | 21,273,439 | 190,484 | 0.9% |
| Student Transportation | 5,188,447 | 5,916,235 | 6,743,016 | 6,980,735 | 237,719 | 3.5% |
| Board Administration | 4,370,002 | 5,444,240 | 5,379,347 | 5,308,107 | (71,240) | -1.3% |
| Total Expenditures | 128,564,373 | 141,966,063 | 149,755,692 | 152,818,263 | 3,062,571 | 2.0% |



Classroom Instruction and Learning

School Effectiveness and Faith Formation

The Ministry of Education continued to share new curriculum across the province, including the new curriculum for Grade 1 – 8 as well as de-streaming for our students in mathematics with teacher support, class visits, invitational professional development, and the development of long-range plans for educators to use. The Board recognizes the focus on numeracy and has planned to further 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 Grade 1-9. Funds have 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.

In addition, the Student Achievement team are looking to continue their focus on the importance of primary literacy with educator professional development and resources to support oral development in JK/SK- Grade 2 with mandatory use of the Heggerty program. We are continuing our learning with the Right to Read report to guide our professional development and to outline what classroom support will look like alongside our Special Education department. Budget money has been set aside for resources and professional development for educator learning to support student achievement in reading/writing for our primary students as well as our junior level students.

The entire curriculum team will continue its focus on the Multi-Year Strategic Plan and how to bring those goals/commitments and action items, to life. Support for our Early Years with professional development in self-regulation and Mind Up as well as our two new childcare centres. In Religion and Family Life, we continue the Give the Best of Yourself program for our Intermediate students, and we will purchase new resources for our Kindergarten classrooms. We continue to see growth of the French programming for Extended French beginning at Assumption for September 2022, including students from St. John's College.

We continue to focus on the Arts with a strong partnership with the Lynwood Arts Centre, in Simcoe, and the launch of programs held at the centre throughout the year, including the focus on local Indigenous artists. We will also spend time learning about more culturally responsive resources to utilize across K-12 in all subject areas to further support the work of equity, inclusion, and diversity. 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 e-learning courses to graduate.



Student Success

To support the Ministry of Education's vision for preparing students for the future and in line with the Board's strategic plan, funds have been allocated in consultation with members of the Student Achievement 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 continue with a multi-year review of capital renewal needs at all secondary technical education facilities. This process will include 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.



To further support the Board’s “Teaching and Learning, For All” pillar of its strategic plan, experiential learning opportunities will be made available to all elementary and secondary schools that are designed to engage students in career exploration activities defined. These opportunities will embrace a culture of innovation, critical thinking, and student creativity. 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.

In 2022-23, the Board plans to expand community partnerships to further support secondary school students enrolled in Specialist High Skills Major (SHSM) programs, Co-op, and Ontario Youth Apprenticeship Program (OYAP). These partnerships will provide secondary students additional skill trades experiences. Additional SHSM funding received from the Ministry of Education will be used to enhance program content, the delivery of safety awareness training and industry-standard certification training.

Indigenous Education

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 appropriate devices to students living on Six Nations of the Grand River as well as Mississauga’s of the Credit First Nations Reserves, resulting in a marked increase in engagement in virtual classrooms for those students.

In 2022-23 we will continue to work towards supporting educators in providing resources to support culturally responsive pedagogy and Indigenous education in cross curricular ways. Throughout BHNCDSD 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 process 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. A new Indigenous Education Consultant will be added to support resource development that will help to build capacity for educators in relation to Indigenous content throughout specific K – 12 curriculums. Additionally, Grade 10 – 12 credit-bearing Indigenous education studies courses will be doubled at Assumption College to provide students enhanced learning opportunities in this field of study.

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 will continue to be offered to students through the revitalization and creation of an outdoor learning pond space. The project is called Tsi Non:we lonkerihonni:nis lethi’nisten:ha tsi lohwentsia:te. 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 and will continue to be purchased to support the growing and harvesting of traditional plants as well as to begin the process of creating an outdoor learning area.

Equity and Inclusion

“Belonging, for All” is a key pillar of the Board’s strategic plan. The Board honours the sacred dignity of each person, created in the image of God. To this end, the Board engaged in a school climate survey for all Grade 4 – 12 students in June 2022. Based on the qualitative data collected and analyzed, school and board level reports will be generated and shared with school administrators to assist with developing board and school improvements plans that help further create and enhance safe, inclusive, and welcoming school environments for our students. A variety of virtual and/or face to face professional development sessions and resources will be offered to school administrators and staff on how to support diverse student populations. Expanded activities, art/music and fashions shows, resource sharing, guest speakers and social awareness campaigns specific to Indigenous culture and Black heritage will also be provided in 2022-23.

Special Education

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.

| Special Education | | | | |
|---|---------------------------------|----------------------|----------------|--------------|
| Cdn\$ | 2021/22 Revised Estimates | 2022/23 Estimates | \$ Chg | % Chg |
| Revenues | | | | |
| Special Education Per Pupil Amount | 8,613,354 | 8,829,961 | 216,607 | 2.5% |
| Differentiated Special Education Needs | 7,758,297 | 8,100,989 | 342,692 | 4.4% |
| Specialized Equipment Amount | 514,171 | 577,409 | 63,238 | 12.3% |
| Behaviour Expertise Amount | 343,695 | 348,160 | 4,465 | 1.3% |
| Priority & Partnership Funding | 573,010 | 219,800 | (353,210) | -61.6% |
| Total Special Education Funding | 17,802,527 | 18,076,319 | 273,792 | 1.5% |
| Expenses | | | | |
| Special Education Teachers | 7,457,215 | 7,333,488 | (123,727) | -1.7% |
| Educational Assistants | 9,386,030 | 9,481,690 | 95,660 | 1.0% |
| Computer and Technology | 432,897 | 394,160 | (38,737) | -8.9% |
| Textbooks and Supplies | 467,080 | 603,863 | 136,783 | 29.3% |
| Professional, Paraprofessional, and Technicians | 1,433,110 | 1,609,500 | 176,390 | 12.3% |
| Staff Development | 146,822 | 158,530 | 11,708 | 8.0% |
| Coordinators and Consultants | 175,000 | 165,750 | (9,250) | -5.3% |
| Total Special Education Expenses | 19,498,154 | 19,746,981 | 248,827 | 1.3% |
| Special Education Surplus/(Deficit) | (1,695,627) | (1,670,662) | 24,965 | -1.5% |

* Excluding Education and Community Partnership Program (ECPD)

Budget has been allocated to provide professional learning for staff and to provide student and classroom resources to support the learning experience for students with special education needs. With the increase in students with complex special education needs, additional budget is allocated for specialized staffing, additional processes and partnerships and parent engagement. 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 specialized equipment allocation 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 screening and reading and language intervention in Grades K - 3. The Board also continues Applied Behaviour Analysis training, support, and resources for students on the Autism Spectrum.

Well-Being and Mental Health

Aligned with the Board's Multi-Year Strategic Plan, Board Improvement Plan for Student Achievement, and the Ministry of Education's priority to enhance student well-being and achievement, budget has been allocated to provide mental health professionals in schools, resources to support the Board's Mental Health and Additions 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. The team is implementing best practices supported by School Mental Health Ontario as well as exploring the latest brain science to inform their response to the unique and diverse needs of students and their families across the system.

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 office supplies. These are separate and distinct from School Generated Funds.

Schools are only permitted to carry forward up to 25% of funds remaining to the next budget year. Administrators may 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 budgets no longer need to cover standard classroom technology, with the introduction of the new classroom footprint or telephone costs. These technology needs will be covered by a central fund. This change will allow schools to focus on the academic and site-based needs. Adjustments for this were made to the base per pupil amount.

| School Budget Allocations | | | | | | |
|--------------------------------|-------------------|-------------------|---------------------------------|----------------------|------------------|---------------|
| Cdn\$ | 2019/20 Actual | 2020/21 Actual | 2021/22 Revised Estimates | 2022/23 Estimates | \$ Chg | % Chg |
| Total Elementary | 858,014 | 754,787 | 773,783 | 641,170 | (132,613) | -17.1% |
| Total Secondary | 701,287 | 598,447 | 669,054 | 560,162 | (108,892) | -16.3% |
| Total School Allocation | 1,559,301 | 1,353,234 | 1,442,837 | 1,201,332 | (241,506) | -16.7% |

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 and sanitary supplies) and commodities (i.e., gas, water, hydro) has seen above normal increases compared to prior years, primarily as a result of unprecedented impact of the pandemic, 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 standards and consumable prices for the upcoming school year.

The Board will continue to promote and support schools in sustainability and environmental initiatives through our BHN Cares program:

- Eco School Certification and Active School Travel
- School yard clean ups and recycling
- Bike to school initiatives
- Earth Day/Week



Student Transportation

Student Transportation for eligible 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:

- Continued implementation 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, Caledonia, and Southwest Brantford.
 - Students registered at the extended French program at Assumption.
 - Gifted program being offered through the St. Mary's Catholic Learning Centre

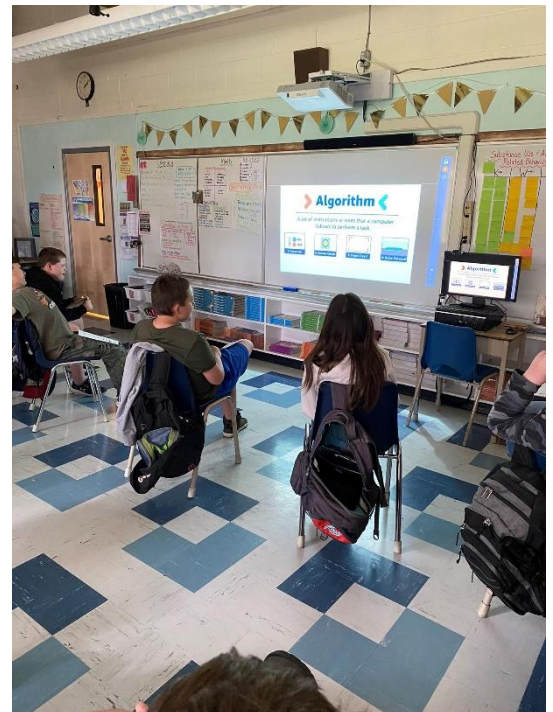
This budget also includes a contractual cost increase consistent with the Consumer Price Index.

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 motto 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 2022-23 budget are investments for:

- The enhanced classroom technology footprint, based on the Board-wide technology review.
- 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.
- New employee orientation, training, and support programs.



Operating Expenses by Category

The following chart shows the estimated expenditures by category for 2022-2023:

| Operating Expenses (by Category) | | | | | | |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Cdn\$ | 2019/20 | 2020/21 | 2021/22 | 2022/23 | \$ Chg | % Chg |
| | Actual | Actual | Revised Estimates | Estimates | | |
| Expense Category | | | | | | |
| Salaries & Benefits | 103,170,609 | 113,685,696 | 117,177,071 | 121,054,568 | 3,877,497 | 3.3% |
| Staff Development | 268,200 | 261,802 | 560,193 | 349,321 | (210,872) | -37.6% |
| Supplies & Services | 9,770,004 | 10,300,470 | 13,260,590 | 12,860,187 | (400,403) | -3.0% |
| Interest on Debt | 2,145,799 | 1,993,824 | 1,820,673 | 1,652,111 | (168,562) | -9.3% |
| Rental Expenses | 19,648 | 21,445 | 20,428 | 20,904 | 476 | 2.3% |
| Fees & Contracted Services | 7,672,094 | 8,936,839 | 10,155,967 | 9,920,460 | (235,507) | -2.3% |
| Other Expenses | 249,612 | 887,072 | 126,257 | 50,925 | (75,332) | -59.7% |
| Amortization | 5,268,407 | 5,878,916 | 6,634,513 | 6,909,787 | 275,274 | 4.1% |
| Total Expense Category | 128,564,373 | 141,966,063 | 149,755,692 | 152,818,263 | 3,062,571 | 2.0% |

Salary and Benefits

Salary and benefits for teaching, classroom support, and school and board administration make up the largest portion (\$121.1 million or 79.2%) of the Board's operating budget. This is an increase of \$3.9 million or 3.3% compared to revised estimates for 2021-2022. The budget includes a projected total full-time equivalent (FTE) of about 1,234.1.

Staffing for all positions is the responsibility of 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:

- The Board is projecting increased enrolment with elementary by about 132 ADE, while secondary is expected to increase by 45 FTE. Overall, this will add teaching positions to the system.
- The decrease in virtual school participation resulted in a reduction in staffing needs supporting both the virtual elementary and secondary schools.
- Additional supports through time-limited funding to support learning recovery.
- Additional staff to support identified operational and strategic needs to enhance the overall student experience.

| Staffing (Full Time Equivalent) | | | |
|---------------------------------|-------------------|----------------|-------------|
| FTE | 2021/22 | 2022/23 | Chg |
| | Revised Estimates | Estimates | |
| Classroom Staff | | | |
| Teaching Staff | 704.2 | 715.5 | 11.4 |
| Child & Youth Workers | 9.0 | 10.0 | 1.0 |
| Educational Assistants | 159.5 | 164.5 | 5.0 |
| Early Child Educators | 50.0 | 49.0 | (1.0) |
| Total Classroom Staff | 922.7 | 939.0 | 16.4 |
| Support Staff | | | |
| School Administration | 102.1 | 98.1 | (4.0) |
| Central Service Staff | 51.0 | 51.0 | - |
| Facility Services | 95.0 | 96.0 | 1.0 |
| Consultants/Coordinators | 14.0 | 17.0 | 3.0 |
| Other Support Staff | 32.0 | 33.0 | 1.0 |
| Total Support Staff | 294.1 | 295.1 | 1.0 |
| Total Staff FTE | 1,216.7 | 1,234.1 | 17.4 |

Staff Development

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

Staff training and development is projected to slightly decrease from 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 and centralizing telephone servicing costs. However, this is expected to be offset by the increase in consumable costs, federal carbon tax and HVAC 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 a decrease in fees and contractual services mainly because of projects that have been completed in the current year offset with the general contract increases and additional bus services to accommodate increasing enrolment in Paris, Caledonia, 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 Child Cares 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 2021-22, the Board opened two new Child Care facilities at Our Lady of Providence (Brantford) and Holy Trinity (Simcoe) in partnership with the YMCA of Brant-Brantford-Hamilton and Today's Family, respectively.

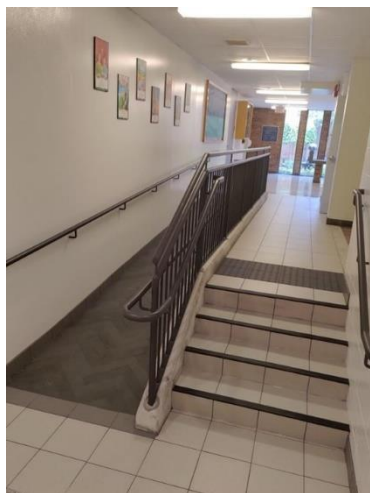
Additionally, the Ministry of Education approved funding for a new Catholic Elementary School (Caledonia) and Catholic Secondary School (Brantford/Brant). The anticipated opening of each school is anticipated to be September 2025 and September 2026, respectively.

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 Childcare

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.



Sacred Heart Langton
Accessibility Upgrades

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 2022-23 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.

| Capital Budget | | | | |
|--------------------------------------|---------------------------------|----------------------|--------------------|---------------|
| Cdn\$ | 2021/22 Revised Estimates | 2022/23 Estimates | \$ Chg | % Chg |
| School Renewal | | | | |
| School Renewal | 1,415,038 | 982,983 | (432,055) | -30.5% |
| School Condition Improvement | 2,894,833 | 2,489,977 | (404,856) | -14.0% |
| COVID-10 Resilience Infrastructure | 516,978 | - | (516,978) | -100.0% |
| Total School Renewal | 4,826,849 | 3,472,960 | (1,353,889) | -28.0% |
| New Pupil Places | | | | |
| New Portable Purchases | 818,784 | 278,213 | (540,571) | -66.0% |
| Holy Trinity Childcare | 89,468 | - | (89,468) | -100.0% |
| Our Lady of Providence Childcare | 1,035,250 | - | (1,035,250) | -100.0% |
| Caledonia Catholic Elementary School | - | 2,000,000 | 2,000,000 | 100.0% |
| Total New Pupil Places | 1,943,502 | 2,278,213 | 334,711 | 17.2% |
| Minor Tangible Capital Assets | 791,300 | 800,000 | 8,700 | 1.1% |
| Total Capital Budget | 7,561,651 | 6,551,173 | (1,010,478) | -13.4% |

Appendix A – Budget Dashboard

Summary of Estimates

| | 2021/22 | 2022/23 | In-Year Change | |
|---|--------------------|--------------------|------------------|-------------|
| | Revised Estimates | Estimates | \$ | % |
| Revenue | | | | |
| Grants for Student Needs (GSN) | 116,305,867 | 122,542,857 | 6,236,991 | 5.4% |
| Local Taxation | 16,828,014 | 16,491,432 | (336,582) | -2.0% |
| Priorities and Partnership Funds (PPF) | 4,255,944 | 1,357,100 | (2,898,844) | -68.1% |
| Other Revenue | 8,865,867 | 8,926,874 | 61,007 | 0.7% |
| School Generated Funds | 3,500,000 | 3,500,000 | - | 0.0% |
| Total Revenue | 149,755,692 | 152,818,263 | 3,062,571 | 2.0% |
| Expenses | | | | |
| Classroom Instruction and Learning | 116,550,374 | 119,255,982 | 2,705,608 | 2.3% |
| School Operations/Maintenance | 21,082,955 | 21,273,439 | 190,484 | 0.9% |
| Student Transportation | 6,743,016 | 6,980,735 | 237,719 | 3.5% |
| Board Administration | 5,379,347 | 5,308,107 | (71,240) | -1.3% |
| Total Expenses | 149,755,692 | 152,818,263 | 3,062,571 | 2.0% |
| Surplus/(Deficit) before Accum Surplus | - | - | - | - |
| Draw on Accumulated Surplus | - | - | - | - |
| Surplus/(Deficit), end of year | - | - | - | - |

Changes in Revenue: 2021/22 Revised Estimates vs. 2022/23 Estimates

Grants for Student Needs: Increase due to enrolment, revised benchmarks, time limited funding, and transfers from PPF.

Local Taxation: Decrease resulting from reduced tax revenue received from municipalities.

Priorities and Partnership Funds: Decrease due to timing of PPF announcements and prior supports ending.

Changes in Expenses: 2021/22 Revised Estimates vs. 2022/23 Estimates

Classroom Instruction: Increase due to addition staff for increased enrolment and COVID-19 Learning Recovery Fund and changes in benchmarks, offset by a decrease in virtual school staff.

School Operations: Decrease due to prior funded supports being discontinued and changes for identified system needs, offset by an increase in amortization expense.

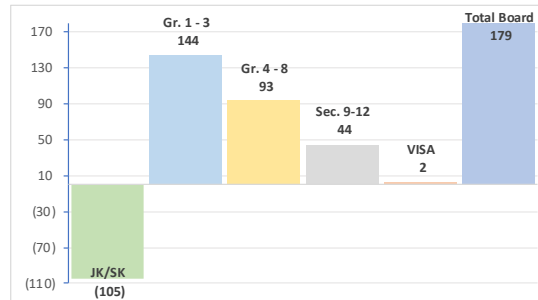
Student Transportation: Increase due to contractual commitments and increase in eligible riders.

Summary of Enrolment

| ADE | 2021/22 | 2022/23 | In-Year Change | |
|-------------------------|-------------------|---------------|----------------|-------------|
| | Revised Estimates | Estimates | # | % |
| Elementary | | | | |
| JK/SK | 1,422 | 1,317 | (105) | -7.4% |
| Gr. 1 - 3 | 2,169 | 2,313 | 144 | 6.6% |
| Gr. 4 - 8 | 3,637 | 3,730 | 93 | 2.6% |
| VISA Students | - | - | - | 0.0% |
| Total Elementary | 7,228 | 7,360 | 133 | 1.8% |
| Secondary | | | | |
| Pupils of the Board | 3,680 | 3,725 | 44 | 1.2% |
| VISA Students | 8 | 10 | 2 | 25.0% |
| Total Secondary | 3,688 | 3,735 | 46 | 1.3% |
| Total | 10,916 | 11,095 | 179 | 1.6% |

Note: ADE is comprised of projected enrolment at October 31, 2022 and March 31, 2023.

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

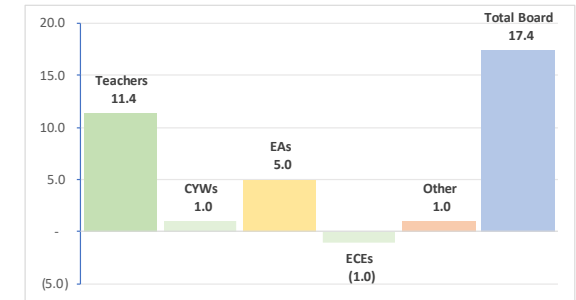


Changes in Enrolment: 2021/22 Revised Estimates vs. 2022/23 Estimates

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

Summary of Staffing

| FTE | 2021/22 | 2022/23 | In-Year Change | |
|----------------------------------|-------------------|----------------|----------------|-------------|
| | Revised Estimates | Estimates | # | % |
| Classroom | | | | |
| Teachers | 704.2 | 715.5 | 11.4 | 1.6% |
| CYW's | 9.0 | 10.0 | 1.0 | 11.1% |
| EAs | 159.5 | 164.5 | 5.0 | 3.1% |
| ECEs | 50.0 | 49.0 | (1.0) | -2.0% |
| Total Classroom | 922.7 | 939.0 | 16.4 | 1.8% |
| Other Support Staff | | | | |
| School Administration | 102.1 | 98.1 | (4.0) | -3.9% |
| Central Support Staff | 51.0 | 51.0 | - | 0.0% |
| Facility Services | 95.0 | 96.0 | 1.0 | 1.1% |
| Consultants/Coordinators | 14.0 | 17.0 | 3.0 | 21.4% |
| Other Support Staff | 32.0 | 33.0 | 1.0 | 3.1% |
| Total Other Support Staff | 294.1 | 295.1 | 1.0 | 0.3% |
| Total Staffing | 1,216.7 | 1,234.1 | 17.4 | 1.4% |



Changes in Staffing: 2021/22 Revised Estimates vs. 2022/23 Estimates

Teachers: Increase due to overall enrolment growth, offset by a reduction in virtual school participation.

EA and ECE: Increase due to COVID-19 Learning Recovery Fund, offset by a reduction in virtual school participation.

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

Consultants/Coordinators: Increase based on review of system operational and staffing needs.

Other Support Staff: Increase due to COVID-19 Learning Recovery Fund.

Appendix B - Comparative Revenue Summary

| | Comparative Revenue Summary | | | | | | |
|---------------------------------------|-----------------------------|--------------------|----------------------|--------------------|--------------------|---------------|------------------|
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | In-Year Change | | Variance Note |
| | Actual | Actual | Revised Estimates | Estimates | \$ | % | |
| Provincial Grants (GSN) | | | | | | | |
| Pupil Foundation | 54,527,893 | 58,794,563 | 61,968,786 | 63,604,737 | 1,635,951 | 2.6% | |
| School Foundation | 8,621,375 | 8,813,157 | 9,018,659 | 9,321,529 | 302,870 | 3.4% | |
| Special Education | 17,196,966 | 17,580,642 | 18,368,717 | 19,076,607 | 707,890 | 3.9% | |
| Language Allocation | 1,882,770 | 1,895,632 | 1,923,073 | 2,142,269 | 219,196 | 11.4% | |
| Indigenous Education | 300,442 | 320,642 | 236,277 | 237,114 | 837 | 0.4% | |
| Rural and Northern Education Fund | 1,525,025 | 1,548,949 | 1,523,649 | 1,526,244 | 2,595 | 0.2% | |
| Learning Opportunities | 1,408,822 | 1,430,292 | 1,668,539 | 1,665,337 | (3,202) | -0.2% | |
| Mental Health and Well Being | 222,977 | 462,815 | 593,666 | 948,748 | 355,082 | 59.8% | |
| Adult & Continuing Education | 662,367 | 391,416 | 611,096 | 474,245 | (136,851) | -22.4% | |
| Teacher DECE Q&E | 13,907,231 | 9,021,034 | 10,580,128 | 10,865,613 | 285,485 | 2.7% | |
| New Teacher Induction Program | 37,576 | 34,380 | 182,104 | 175,805 | (6,299) | -3.5% | |
| Student Transportation | 5,470,217 | 5,421,139 | 5,890,541 | 5,977,294 | 86,753 | 1.5% | |
| Administration & Governance | 4,730,026 | 4,076,940 | 4,034,613 | 4,213,958 | 179,345 | 4.4% | |
| School Operations & Renewal | 10,654,591 | 10,877,517 | 11,476,390 | 11,868,482 | 392,092 | 3.4% | |
| Community Use of Schools Grant | 146,889 | 150,638 | 149,418 | 153,652 | 4,234 | 2.8% | |
| Support For Students | 146,395 | 1,130,786 | 1,130,786 | 1,157,204 | 26,418 | 100.0% | |
| Program Leadership | - | 904,413 | 999,389 | 1,000,496 | 1,107 | 100.0% | |
| Permenant Financing - NPF | - | 146,395 | 146,395 | 146,395 | - | 0.0% | |
| COVID-19 Support | - | 188,111 | - | 2,001,809 | 2,001,809 | 100.0% | |
| Total Grants for Student Needs | 121,441,562 | 123,189,461 | 130,502,226 | 136,557,537 | 6,055,312 | 4.4% | a |
| Grants for Capital Purposes | | | | | | | |
| School Renewal | 396,349 | 546,721 | 846,093 | 846,093 | - | 0.0% | |
| Short-term Interest | 9,968 | 16,408 | 17,800 | 17,864 | 64 | 0.4% | |
| Debt Funding for Capital | 2,064,110 | 1,919,996 | 1,767,762 | 1,612,795 | (154,967) | -8.8% | b |
| Total Capital Grants | 2,470,427 | 2,483,125 | 2,631,655 | 2,476,752 | (154,903) | -5.9% | |
| Other Grants | | | | | | | |
| Other Non-GSN Grants | 464,814 | 270,465 | 320,808 | 322,620 | 1,812 | 0.6% | |
| Priorities & Partnership Funding | 1,040,744 | 4,083,512 | 4,255,944 | 1,357,100 | (2,898,844) | -68.1% | c |
| Total Non-GSN Grants | 1,505,558 | 4,353,977 | 4,576,752 | 1,679,720 | (2,897,032) | -63.3% | |
| Other Revenue | | | | | | | |
| Tuition Fees | 1,205,324 | 1,083,856 | 1,020,213 | 911,206 | (109,007) | -10.7% | d |
| Rentals | 109,250 | 145,962 | 218,843 | 273,869 | 55,026 | 25.1% | e |
| Interest | 276,575 | 139,573 | 165,000 | 225,000 | 60,000 | 36.4% | f |
| School Generated Funds | 2,444,972 | 1,227,446 | 3,500,000 | 3,500,000 | - | 0.0% | |
| Strike Savings/Sabilization Funding | (1,597,816) | 4,043,892 | - | - | - | 0.0% | |
| Other Revenue | 807,348 | 1,710,723 | 1,142,948 | 975,835 | (167,112) | -14.6% | g |
| Total Non-Grant Revenue | 3,245,653 | 8,351,452 | 6,047,003 | 5,885,911 | (161,093) | -2.7% | |
| Deferred Revenues | | | | | | | |
| Amortization of DCC | 4,195,595 | 4,608,092 | 5,318,103 | 6,015,609 | 697,506 | 13.1% | |
| Deferred Revenues | (769,886) | (37,617) | 679,952 | 202,734 | (477,218) | -70.2% | |
| Net Deferred Revenue | 3,425,709 | 4,570,475 | 5,998,055 | 6,218,343 | 220,288 | 3.7% | h |
| Total Revenue and Grants | 132,088,909 | 142,948,490 | 149,755,692 | 152,818,263 | 3,062,571 | 2.0% | |

Note: 2021-2022 Revised Estimates was presented to the Board of Trustees in December 2021

Explanations of Revised Estimate Variances

- a Increase due to enrolment, revised benchmarks, time limited funding, and transfers from PPF.
- b Decrease due to lower interest received relating to long term debt and no new debt issuance.
- c Decrease due to timing of PPF announcements and prior supports ending.
- d Decrease due to reduction in anticipated demand for international education due to COVID-19.
- e Increase due to re-opening of schools for Community Use and a full year of operations for two new daycares.
- f Increase due to anticipated higher interest rates.
- g Decrease due to reduction in seconded staff.
- h Increase due to timing of completion of construction projects, offset by inteded use of restricted funding.

Appendix C - Comparative Expenditure Summary

| | Comparative Expense Summary | | | | | | | |
|---|-----------------------------|--------------------|--------------------|----------------------|--------------------|------------------|--------------|----------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | In-Year Change | | Variance |
| | Actual | Actual | Actual | Revised Estimates | Estimates | \$ | % | Note |
| Classroom Instruction | | | | | | | | |
| Teachers | 64,836,155 | 64,510,442 | 73,233,410 | 73,331,564 | 75,868,868 | 2,537,304 | 3.5% | |
| Supply Teachers | 2,733,904 | 1,991,296 | 1,743,204 | 2,819,026 | 2,761,254 | (57,772) | -2.0% | |
| Educational Assistants | 8,089,183 | 8,435,763 | 9,140,422 | 9,386,030 | 9,622,760 | 236,730 | 2.5% | |
| Early Childcare Educators | 2,512,744 | 2,641,008 | 2,931,361 | 2,713,700 | 2,700,320 | (13,380) | -0.5% | |
| Classroom Computers | 1,693,974 | 961,464 | 1,409,745 | 1,535,221 | 1,369,115 | (166,106) | -10.8% | |
| Textbooks & Supplies | 2,922,711 | 2,303,848 | 2,115,865 | 3,903,177 | 3,563,018 | (340,159) | -8.7% | |
| Professionals and Paraprofessionals | 3,326,110 | 3,514,820 | 4,047,652 | 4,215,020 | 4,456,010 | 240,990 | 5.7% | |
| Library and Guidance | 2,068,959 | 2,036,209 | 1,967,419 | 1,952,999 | 2,131,274 | 178,275 | 9.1% | |
| Staff Development | 879,899 | 375,468 | 264,916 | 1,101,981 | 908,442 | (193,539) | -17.6% | |
| Department Heads | 237,583 | 249,184 | 255,599 | 263,700 | 263,700 | - | 0.0% | |
| School Generated Funds | 3,605,356 | 2,333,935 | 1,428,279 | 3,500,000 | 3,500,000 | - | 0.0% | |
| Total Classroom Instruction & Learning | 92,906,578 | 89,353,437 | 98,537,872 | 104,722,418 | 107,144,761 | 2,422,343 | 2.3% | a |
| School Management | | | | | | | | |
| Principals & Vice Principals | 5,188,987 | 5,627,853 | 6,188,080 | 6,150,598 | 6,271,173 | 120,575 | 2.0% | b |
| School Office | 3,565,596 | 3,074,230 | 3,345,959 | 3,505,416 | 3,258,958 | (246,458) | -7.0% | c |
| Co-ordinators and Consultants | 1,726,335 | 1,539,188 | 1,612,885 | 1,682,187 | 2,083,415 | 401,228 | 23.9% | d |
| Continuing Education | 461,001 | 476,361 | 443,450 | 489,755 | 497,675 | 7,920 | 1.6% | |
| Total School Management | 10,941,919 | 10,717,632 | 11,590,374 | 11,827,956 | 12,111,221 | 283,265 | 2.4% | |
| Student Transportation | 5,296,761 | 5,188,447 | 5,916,235 | 6,743,016 | 6,980,735 | 237,719 | 3.5% | e |
| Administration | | | | | | | | |
| Trustees | 116,978 | 105,497 | 86,268 | 111,100 | 106,550 | (4,550) | -4.1% | |
| Director and Supervisory Officers | 921,404 | 1,019,305 | 941,415 | 1,022,755 | 1,008,740 | (14,015) | -1.4% | |
| Board Administration | 3,308,257 | 3,245,200 | 4,416,557 | 4,245,492 | 4,192,817 | (52,675) | -1.2% | |
| Total Administration | 4,346,639 | 4,370,002 | 5,444,240 | 5,379,347 | 5,308,107 | (71,240) | -1.3% | |
| School Operations/Maintenance | | | | | | | | |
| School Operations and Maintenance | 11,308,416 | 10,858,921 | 12,139,669 | 12,343,137 | 11,931,450 | (411,687) | -3.3% | f |
| School Renewal | 917,099 | 577,153 | 546,721 | 846,093 | 846,093 | - | 0.0% | |
| Interest on Capital Debt | 2,388,318 | 2,160,512 | 1,912,036 | 1,746,589 | 1,586,109 | (160,480) | -9.2% | g |
| Amortization | 4,837,153 | 5,338,269 | 5,878,916 | 6,147,136 | 6,909,787 | 762,651 | 12.4% | h |
| Total Pupil Accommodation | 19,450,986 | 18,934,855 | 20,477,342 | 21,082,955 | 21,273,439 | 190,484 | 0.9% | |
| Total Expenditures | 132,942,883 | 128,564,373 | 141,966,063 | 149,755,692 | 152,818,263 | 3,062,571 | 2.0% | |

Explanations of Grant Variances

- a Increase due to addition staff for increased enrolment, COVID-19 Learning Recovery Fund, and changes in benchmarks.
- b Increase due to additional staff for identified system needs, changes in provincially negotiated benchmarks, offset by reduction in virtual school demand.
- c Decrease due to reduction in virtual school demand.
- d Increase due to identified system needs.
- e Increase due to contractual commitments and increase in eligible riders.
- f Decrease due to prior funded supports being discontinued and changes for identified system needs.
- g Decrease due to lower interest payments relating to long term debt and no new debt issuances.
- h Increase due to timing of construction projects and other capital purchases.

Appendix D – Compliance Report

Compliance Report

| | | |
|---|---|-------------------------|
| Administration and Governance | | |
| Compliance - Gross Expenses Excluding Internal Audit | | 5,285,449 |
| Compliance - Other Revenues | | 397,110 |
| Compliance - Net Expenses Excluding Internal Audit | | 4,888,339 |
| Compliance - Funding Allocation Excluding Internal Audit | | 4,888,339 |
| Compliance - 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 (Schedule 9, item 10.0 - item 4.4) | 149,318,263 |
| 1.1.1 | In-year revenues for land | 0 |
| | <i>(Schedule 5.6, items 1.2 + 1.3 + 1.3.1 - 1.4 - 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1 - Sch 5.1 item 2.30, col. 6)</i> | |
| 1.2 | In-year expenses for compliance purposes (Schedule 10ADJ, item 90, col. 20) | 149,318,263 |
| 1.3 | In-year surplus/(deficit) for compliance purposes | 0 |
| | <i>.....Item 1.1 - item 1.1.1 - Item 1.2</i> | |
| 1.4 | If item 1.3 is greater or equal to zero, the 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 (Section 1A, item 1.92) | 136,557,537 |
| 1.6 | 1% of item 1.5 | 1,365,575 |
| 1.7 | Prior year accumulated surplus available for compliance (Schedule 5, item 3, col. 1) | 23,919,973 |
| 1.8 | Lesser of item 1.6 and item 1.7 | 1,365,575 |
| 1.9 | If the amount of deficit 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 | Total amount of minister approved in-year deficit | - |
| 1.12 | If the amount of deficit at item 1.3 is less than item 1.10, then the board is in compliance. | COMPLIANT / CONFORME |



BRANT HALDIMAND NORFOLK
Catholic District School Board