



**BRANT HALDIMAND NORFOLK
Catholic District School Board**

Agenda

Catholic Education Centre
322 Fairview Drive
Brantford, ON N3T 5M8

**Budget Committee
Monday December 14, 2020 ♦ 5:00 p.m.
Boardroom – Catholic Education Centre**

Members: Rick Petrella (Chair), Cliff Casey, Bill Chopp, Dan Dignard, Scott Keys, Jagoda Kirilo, Carol Luciani, Mike McDonald, Mark Watson

1. **Opening Business**
 2. **Approval of the Agenda** Page 1
 3. **Approval of the Minutes of July 30, 2020** Pages 2 – 4
 4. **Declarations of Conflict of Interest**
 5. **Business Arising from the Minutes**
 6. **Staff Reports & Information Items**
 - 6.1 2020-2021 Revised Estimates Pages 5-12
 - 6.2 Annual Report on Accumulated Surplus Pages 13-15
 - 6.3 2021-2022 Budget Process Overview Pages 16-33
 7. **Trustee Inquiries**
 8. **Move to In-Camera Session**
 9. **Report on In-Camera Session**
 10. **Next Meeting & Adjournment**
-

Next meeting: TBD



**Budget Committee
Thursday, July 30, 2020 – 3:00 p.m.
Virtual Meeting**

Present: Rick Petrella (Chair), Cliff Casey, Bill Chopp, Rob De Rubeis, Dan Dignard, Kevin Greco, Scott Keys, Jagoda Kirilo, Carol Luciani, Mike McDonald, Sara McLellan, Lorrie Temple

Regrets: Mark Watson

1. Opening Prayer

Rick Petrella opened the meeting with prayer.

2. Approval of the Agenda

Moved by: Carol Luciani

Seconded by: Rick Petrella

THAT the Budget Committee approves the agenda of July 30, 2020.

Carried

3. Approval of the Minutes

Moved by: Rick Petrella

Seconded by: Carol Luciani

THAT the Budget Committee approves the Minutes of January 21, 2020.

Carried

4. Declaration of Conflict of Interest

Trustee Dignard declared a conflict of interest in item 6.1 and left the call. He did not take part in the consideration or discussion of, or vote on any question with relation to this item.

5. Business Arising from the Minutes – Nil

6. Staff Reports and Information Items

6.1 Operating and Capital Budget

Superintendent Keys provided a PowerPoint presentation regarding the 2020-21 Operating and Capital Budget. Total funding for the sector is estimated to be \$25.5 billion or about 3.3% increase from prior year (2019-20, \$24.7 billion). The average per-pupil funding is projected to be \$12,525 (2019-20, \$12,275).

A summary of the Ministry of Education's announcement regarding the 2020-21 funding was provided and included highlights on Mental Health and Technology Support. Staff are continuing to work with budget holders to assist them in their understanding of the budget process. There will be continued investments in STEM and a strategic investment in technology.



Superintendent Keys highlighted key changes such as additional consumables (i.e. cleaning supplies), the decrease in international students due to COVID-19 and the closure of borders and that St. Mary's Catholic Learning Centre is now officially considered a secondary school and will receive some funding.

Superintendent Temple provided an overview of curriculum and faith formation. Math continues to be a priority along with professional development. Funds have been dedicated to diagnostic and gap closing resources.

Superintendent De Rubeis provided an overview of experiential learning. The board has also created opportunities for schools to tell us what their students and communities would like to see as experiential learning.

Superintendent Greco reviewed the commitment to Special Education including professional learning and certification, program supplies, EA support plan, restorative practices and supporting parents, students with psycho educational opportunities to improve well-being.

Director McDonald underscored the boards commitment to our people, wellness, Catholicity, technology, and community.

Moved by: Carol Luciani

Seconded by: Rick Petrella

THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2020-21 Other Operations Budget, in the amount of \$31,017,570.

THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2020-21 Capital Budget, in the amount of \$4,644,284.

Carried

7. Trustee Inquiries - Nil

8. Business of the In-Camera Committee

Moved by: Rick Petrella

Seconded by: Carol Luciani

THAT the Budget Committee moves to an in-camera session.

Carried

9. Report on the In-Camera Session

Trustee Casey, Chopp and Dignard declared a conflict of interest in item 5.1 of the in-camera session and left the meeting they did not take part in the consideration or discussion of, or vote on any question with relation to this item.



BRANT HALDIMAND NORFOLK Catholic District School Board

Minutes

Catholic Education Centre
322 Fairview Drive
Brantford, ON N3T 5M8

Moved by: Rick Petrella

Seconded by: Carol Luciani

THAT the Budget Committee approves the business of the In-Camera Session.

Carried

10. Adjournment

Moved by: Carol Luciani

Seconded by: Rick Petrella

THAT the Budget Committee adjourns the meeting of July 30, 2020.

Carried

Next Meeting: TBD

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

Prepared by: Scott Keys, Superintendent of Business & Treasurer
Presented to: Budget Committee
Submitted on: December 14, 2020
Submitted by: Mike McDonald, Director of Education & Secretary

2020-2021 Revised Estimates

Public Session

BACKGROUND INFORMATION:

Annually, the Ministry requires school boards to complete revised estimates to address significant changes from the original estimates submitted to the Ministry by June 30th (this year the deadline was mid-August) of the prior school year.

Although the Ministry does not require that revised estimates be approved by the Board, revised estimates are presented to the Board of Trustees for information.

DEVELOPMENTS:

The 2020-21 revised budget is attached as [Appendix A](#) and summarizes:

- The Board's financial results, enrolment, and staffing
- Revised revenue compared to budget
- Revised expenses compared to budget
- COVID-19 pandemic expenses for 2020-21
- Priorities and Partnership Funding

Enrolment

As a result of the COVID-19 pandemic, the Board's enrolment on October 31, 2020 were lower than projected, particularly in the elementary panel. Overall, the Board's average daily enrolment (ADE) is now projected decrease by 13 to 10,618. ADE is based on the October and March count dates each year.

Elementary enrollment has been impacted by the number of the FDK students who registered for school but chose not to attend due to the pandemic. There was also an increase in the number of home-schooling students compared to prior year. Secondary enrolment is expected to be higher as the Board expects less attrition in second semester than planned.

Revenue

Revenues from operating grants are received from the Ministry of Education, largely through the Grants for Student Needs (GSNs) and represents a significant percentage of the Board's total operating revenues.

Revenue is projected to increase by about \$4.2 million and is largely attributed to the following:

- An increase of about \$3.1 million in Priorities and Partnership Funds, primarily associated with the unexpected COVID-19 costs (salary and benefits, virtual schools, facility upgrades, technology, etc.)
- The Ministry provided boards with stabilization funding associated with the unexpected decrease in enrolment school boards faced across the Province. The Board expected funding is about \$3.5 million

- This was offset by the decrease in Grants for Student Needs driven by the decrease in projected enrolment and the Board’s overall teacher experience factor. As a result of the elementary and secondary virtual schools, the Board hired about 60.0 FTE teachers and 4.0 FTE early childhood educator (ECEs) who are lower on their respective grids. The Board’s teacher and ECE qualification and experience funding was reduced by about \$3.0 million.
- An increase in revenue of about \$786,000 for Special Education, Indigenous Education, and Specialist High Skills Major, due to the use of deferred revenue from prior year.

Expenditures

Expenses are projected to increase by about \$6.6 million.

The COVID-19 pandemic has resulted in increased costs associated with the health and safety of students and staff.

Salary and benefits increased by about \$5.5 million:

- Staffing the virtual elementary and secondary schools drove an increase in salary and benefits. The virtual schools required about:
 - 60.0 FTE teachers
 - 4.0 FTE early childhood educators
 - 1.0 FTE Administrators
 - 2.0 FTE Clerical Staff
- The Board also hired 11.2 FTE additional caretakers and cleaners to assist with our enhanced cleaning protocols
- Additional staff to address the increase in health and safety, accommodation requests, and mental health supports

Other significant COVID-19 expenses can be attributed to:

- School operations and maintenance, about \$1 million (facility upgrades, HVAC upgrades, frequency of filter replacements)
- Devices and other technology, about \$450,000
- Health and Safety training, about \$50,000

Fleet of Vehicles

As requested by the Board of Trustees, Appendix B provides an updated list of the Board’s fleet.

RECOMMENDATION:

THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board receives the report on the 2020-2021 Revised Estimates for receipt.

Brant Haldimand Norfolk Catholic District School Board
2020/2021 First Quarter Financial Report - Revised Budget
For the Period Ended November 30, 2020

Summary of Financial Results

	Budget	Revised Budget	In-Year Change	
			\$	%
Revenue				
Grants for Student Needs (GSNs)	110,289,017	107,248,677	(3,040,340)	-2.8%
Local Taxation	19,893,818	19,515,749	(378,069)	-1.9%
Priorities and Partnership Funds (PPFs)	549,205	3,615,187	3,065,982	558.3%
Other Revenue	7,358,934	11,870,146	4,511,212	61.3%
School Generated Funds	3,500,000	3,500,000	-	0.0%
Total Revenue	141,590,975	145,749,760	4,158,785	2.9%
Expenses				
Classroom Instruction and Learning	109,885,456	115,749,191	5,863,735	5.3%
School Operations/Maintenance	20,459,737	21,223,789	764,052	3.7%
Student Transportation	6,184,612	6,126,612	(58,000)	-0.9%
Board Administration	5,061,170	5,129,835	68,665	1.4%
Total Expenses	141,590,975	148,229,427	6,638,452	4.7%
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:

GSN: Reduction driven by a decrease in the projected ADE and the Board's overall teacher experience factor, offset by additional allocations for COVID-19 costs.

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

PPF: Increase resulting from additional funding received for COVID-19 costs.

Other Revenue: Increase as a result of stabilization funding received for the unexpected decrease in enrolment.

Changes in Expenses:

Classroom Instruction: Increase due to staffing as a result of COVID-19 and virtual schools.

School Operations: Increase due to increase in custodial staff due to COVID-19 as well as additional expense for air quality and cleaning supplies.

Student Transportation: Decrease as a result of route cancellations and after school programs not being run

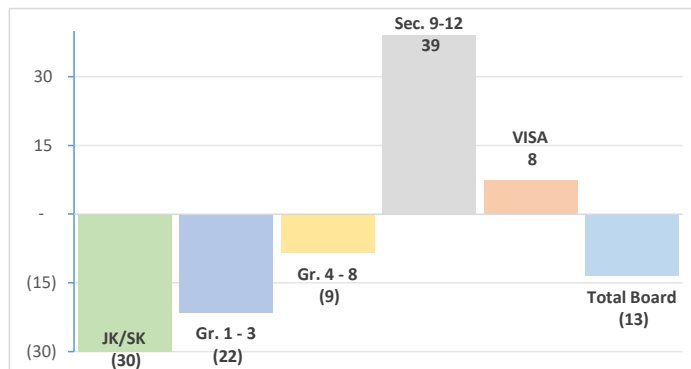
Board Administration: Increase as a result of additional staff due to COVID-19

Summary of Enrolment

ADE	Budget	Revised Budget	In-Year Change	
			#	%
Elementary				
JK/SK	1,362	1,332	(30)	-2.2%
Gr. 1 - 3	2,124	2,103	(22)	-1.0%
Gr. 4 - 8	3,474	3,466	(9)	-0.2%
VISA Students	-	-	-	0.0%
Total Elementary	6,960	6,900	(60)	-0.9%
Secondary				
Pupils of the Board	3,662	3,701	39	1.1%
VISA Students	10	17	8	78.9%
Total Secondary	3,671	3,718	47	1.3%
Total	10,631	10,618	(13)	-0.1%

Note: ADE is comprised of actual enrolment reported at October 31, 2020 and projected at March 31, 2021.

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



Changes in Enrolment: Revised Budget vs Actual

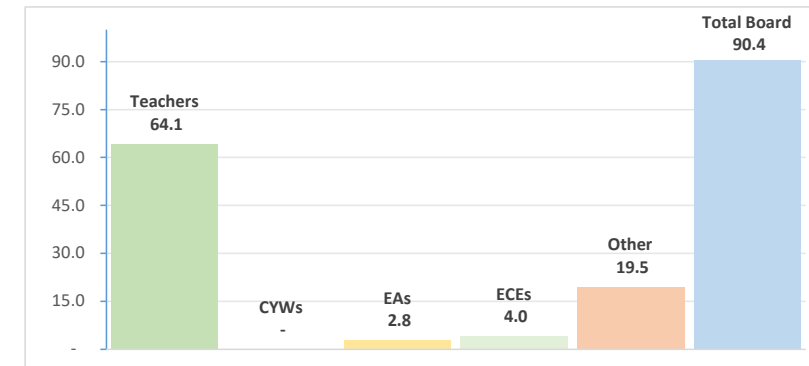
Elementary: Impacted by the number of FDK students who registered but chose not to attend due the pandemic and an increase in the number of home schooling students. This was offset by the number of families moving into the district.

Secondary: Increase resulting from the projection of less attrition in second semester resulting from the quadmester schedules.

Summary of Staffing

FTE	Budget	Revised Budget		In-Year Change	
		Oct 31	Mar 31	#	%
Classroom					
Teachers	651.8	731.9	715.9	64.1	9.8%
CYWs	9.0	9.0	9.0	-	0.0%
EAs	153.5	151.0	156.3	2.8	1.8%
ECEs	51.0	57.0	55.0	4.0	7.8%
Total Classroom	865.3	948.9	936.2	70.9	8.2%
Other Support Staff					
School Administration	93.3	96.9	96.9	3.6	3.8%
Board Administration	30.1	30.8	31.8	1.7	5.6%
Facility Services	93.0	100.4	104.2	11.2	12.0%
Consultants/Coordinators	14.0	14.0	14.0	-	0.0%
Paraprofessionals	39.1	40.1	42.1	3.0	7.7%
Library & Guidance	13.0	13.0	13.0	-	0.0%
Total Other Support Staff	282.5	295.2	302.0	19.5	6.9%
Total Staffing	1,147.8	1,244.0	1,238.1	90.4	7.9%

Note: FTE is comprised of actual staffing at October 31, 2020 and projected at March 31, 2021.



Changes in Staffing: Revised Budget vs Actual

Classroom Teachers: Staffing the virtual elementary and secondary school drove the increase in teachers.

Classroom Support Staff: Additional EAs required due to COVID-19 and ECEs for virtual elementary school.

School Administration: Staffing the virtual elementary and secondary school drove the increase in school administration.

Board Administration, Facility Services, and Other Support Staff: Additional staffing support required for COVID-19.

Brant Haldimand Norfolk Catholic District School Board
2020/2021 First Quarter Financial Report - Revised Budget
Comparative Revenue Summary
For the Period Ended November 30, 2020

Comparative Revenue Summary					
	2020-2021		In-Year Change		Variance Note
	Budget	Revised Budget	\$	%	
Grants for Student Needs (GSNs)					
Pupil Foundation	59,402,243	59,262,330	(139,913)	-0.2%	a
School Foundation	8,864,102	8,861,009	(3,093)	0.0%	
Special Education	17,756,376	17,636,995	(119,381)	-0.7%	b
Language Allocation	1,848,338	1,749,183	(99,155)	-5.4%	c
Indigenous Education	389,711	331,419	(58,292)	-15.0%	d
Rural and Northern Education Fund	1,537,511	1,540,085	2,574	0.2%	
Learning Opportunities	1,496,952	1,491,624	(5,328)	-0.4%	
Mental Health & Well Being	465,254	465,259	5	0.0%	
Adult and Continuing Education	600,328	488,756	(111,572)	-18.6%	e
Teacher and DECE Q and E	11,843,674	8,826,778	(3,016,896)	-25.5%	f
New Teacher Induction Program	130,224	131,581	1,357	1.0%	
Student Transportation	5,684,140	5,677,884	(6,256)	-0.1%	
Administration & Governance	4,036,673	4,032,641	(4,032)	-0.1%	
School Operations	11,013,905	10,966,216	(47,689)	-0.4%	a
Community Use of Schools Grant	150,638	150,638	-	0.0%	
Supports for Students	1,130,786	1,130,786	-	0.0%	
Program Leadership	904,497	904,964	467	0.1%	
Permanent Financing - NPF	146,395	146,395	-	0.0%	
Support for COVID-19	-	188,793	188,793	100.0%	g
Total Operating Grants	127,401,746	123,983,337	(3,418,409)	-2.7%	
Grants for Capital Purposes					
School Renewal	846,093	846,093	-	0.0%	
Temporary Accommodation	-	-	-	0.0%	
Short-term Interest	15,000	15,000	-	0.0%	
Debt Funding for Capital	1,919,996	1,919,996	-	0.0%	
Total Capital Grants	2,781,089	2,781,089	-	0.0%	
Total Grants for Student Needs (GSNs)	130,182,835	126,764,426	(3,418,409)		
Note: Total GSNs includes taxation revenue received from municipalities					
Priorities and Partnership Funding (PPFs)	549,205	3,615,187	3,065,982	558.3%	h
Other Revenue					
Other Non-GSN Grants	344,200	523,254	179,054	52.0%	i
Tuition Fees	1,024,523	1,148,451	123,928	12.1%	j
Rentals	177,493	125,650	(51,843)	-29.2%	k
Interest	250,000	250,000	-	0.0%	
Other Revenue	863,217	884,683	21,467	2.5%	
Deferred Revenue	-	786,481	786,481	100.0%	l
Amortization of DCC	4,699,502	4,616,891	(82,611)	-1.8%	
Stabilization Funding	-	3,534,736	3,534,736	100.0%	m
Total Other Revenue	7,358,934	11,870,146	4,511,212	61.3%	
School Generated Funds	3,500,000	3,500,000	-	0.0%	
Total Grants and Revenues	141,590,975	145,749,760	4,158,785	2.9%	

Note: Budget is the 2020-2021 Revised Estimates presented to the Board of Trustees in July 2020

Explanations of Revised Budget Variances

- a Reduction driven by the decrease in projected ADE
- b Decrease primarily from a the decrease in projected ADE and a reduction in costs associated with Sprucedale.
- c As a result of a decrease in the number of ESL students and FSL students not receiving full French Immersion instruction.
- d Decrease in the demand for Indigenous Language and Indigenous Studies courses.
- e Decrease in number of high credit students as well as a reduction in personal interest courses being offered.
- f The additional teachers hired for the virtual school were lower on the experience grid and resulted in a decrease in the Board's overall experience factor.
- g The Ministry provided Boards with funding to support COVID-19 related costs associated with technology and mental health support.
- h Increase as a result of additional PPFs relating to COVID-19
- i Additional top-up funding received for the benefits relating to the increase in staffing requirements.
- j A number of international students remained in Canada during the pandemic and continued attending school.
- k Decrease as a result of Board facilities not being used for community use permits throughout COVID-19 pandemic.
- l Deferred Revenues from prior year used to offset expenses (Special Education, Indigenous, SHSM)
- m The Ministry provided Boards with one-time funding to support the unexpected decrease in enrolment.

Brant Haldimand Norfolk Catholic District School Board
2020/2021 First Quarter Financial Report - Revised Budget
Comparative Expense Summary
For the Period Ended November 30, 2020

	Comparative Expenditure Summary				
	2020-2021	2020-2021 Revised Estimates	In-Year Change		Variance Note
			\$	%	
<u>Classroom Instruction</u>					
Teachers	68,502,732	73,027,975	4,525,243	6.6%	a
Supply Teachers	2,852,115	2,880,924	28,809	1.0%	
Educational Assistants	8,870,770	9,002,180	131,410	1.5%	d
Early Childcare Educators	2,739,430	2,903,530	164,100	6.0%	a
Classroom Computers	1,432,229	2,149,354	717,125	50.1%	b
Textbooks & Supplies	3,710,222	3,316,338	(393,884)	-10.6%	c
Professionals and Paraprofessionals	3,620,978	3,977,531	356,553	9.8%	d
Library and Guidance	2,180,149	2,083,749	(96,400)	-4.4%	c
Staff Development	937,799	855,417	(82,382)	-8.8%	c
Department Heads	264,900	264,900	-	0.0%	
School Generated Funds	3,500,000	3,500,000	-	0.0%	
Total Classroom Instruction & Learning	98,611,324	103,961,898	5,350,574	5.4%	
<u>School Management</u>					
Principals & Vice Principals	5,905,707	6,015,797	110,090	1.9%	a
School Office	3,298,528	3,454,137	155,609	4.7%	a
Co-ordinators and Consultants	1,664,150	1,782,110	117,960	7.1%	e
Continuing Education	405,747	535,249	129,502	31.9%	f
Total School Management	11,274,132	11,787,293	513,161	4.6%	
Total Classroom Instruction and Learning	109,885,456	115,749,191	5,863,735	5.3%	
<u>School Operations and Maintenance</u>					
School Operations and Maintenance	11,833,724	12,660,822	827,098	7.0%	g
School Renewal	846,093	846,093	-	0.0%	
Interest of Capital Debt	2,013,901	2,013,901	-	0.0%	
Amortization	5,766,019	5,702,973	(63,046)	-1.1%	
Total School Operations and Maintenance	20,459,737	21,223,789	764,052	3.7%	
<u>Student Transportation</u>	6,184,612	6,126,612	(58,000)	-0.9%	
<u>Board Administration</u>					
Trustees	121,100	121,100	-	0.0%	
Director and Supervisory Officers	1,016,225	1,050,525	34,300	3.4%	
Board Administration	3,923,845	3,958,210	34,365	0.9%	
Total Board Administration	5,061,170	5,129,835	68,665	1.4%	
Total Expenses	141,590,975	148,229,427	6,638,452	4.7%	

Explanations of Budget Variances

- a Increase in staff due to virtual elementary and secondary schools
- b Additional expenses as result of COVID-19, specifically associated with the distribution of devices to students for remote learning
- c Identified budget efficiencies (deferral of projects, staffing allocation) that were reallocated to COVID-19 expenses
- d Additional staff due to COVID-19 (Social workers, EAs, and speech pathologist)
- e Increase due non-COVID-19 staff leave of absence
- f Increase in salary and benefit expenses in e-learning and summer school as a result of increased demand
- g Additional custodial staff due to COVID-19 as well as additional expenses for air quality and cleaning supplies

Brant Haldimand Norfolk Catholic District School Board
2020/2021 Revised Estimates Financial Report
COVID-19 Expense Summary
For the Period Ended November 30, 2020

COVID-19 Expenditure Summary		
	2020-2021 Revised Estimates	Notes
<u>Classroom Instruction</u>		
Teachers	4,509,328	a
Supply Teachers	-	
Educational Assistants	70,370	b
Early Childcare Educators	254,204	a
Classroom Computers	449,905	c
Textbooks & Supplies	-	
Professionals and Paraprofessionals	347,755	b
Library and Guidance	-	
Staff Development	48,068	d
Department Heads	-	
School Generated Funds	-	
Total Classroom Instruction & Learning	5,679,630	
<u>School Management</u>		
Principals & Vice Principals	110,772	a
School Office	114,221	a
Co-ordinators and Consultants	-	
Continuing Education	1,312	a
Total School Management	226,305	
Total Classroom Instruction and Learning	5,905,935	
<u>School Operations and Maintenance</u>		
School Operations and Maintenance	1,034,814	e
School Renewal	-	
Interest of Capital Debt	-	
Amortization	-	
Total School Operations and Maintenance	1,034,814	
Student Transportation	-	
<u>Board Administration</u>		
Trustees	-	
Director and Supervisory Officers	-	
Board Administration	105,381	b
Total Board Administration	105,381	
Total Expenses	7,046,130	

Explanations of Budget Variances

- a Elementary and secondary virtual school additional staff
- b Additional social workers and speech pathologist due to COVID-19
- c Additional technology expenses (devices, web cams, microphones)
- d Health and safety training for all staff (COVID-19 protocols)
- e Additional custodial staff for enhanced cleaning protocols due to COVID-19 as well as additional expenses for air quality and cleaning supplies

**Brant Haldimand Norfolk Catholic District School Board
2020/2021 Revised Estimates Financial Report
Priority & Partnership Fund Summary
For the Period Ended November 30, 2020**

	Priority & Partnership Funds			
	2020-2021 Estimates	2020-2021 Revised Estimates	In-Year Change	
			\$	%
PPF				
After Schools Skills Development	62,100	62,109	9	0.0%
Autism AQ	5,000	15,000	10,000	200.0%
Specialist High Skills Major	132,651	96,451	(36,200)	-27.3%
Mental Health Clinicians and Summer Program		10,194	10,194	100.0%
French as a Second Language	88,054	88,054	-	0.0%
Broadband Modernization		64,706	64,706	100.0%
Parents Reaching Out	7,600	7,601	1	0.0%
Well-Being and Mental Health	18,800	18,754	(46)	-0.2%
Math Strategy	235,000	235,000	-	0.0%
Total PPF	549,205	597,868	48,663	8.9%
COVID-19 PPF				
Enhanced Cleaning		21,833	21,833	100.0%
Additional Staff Support (Custodians)		258,703	258,703	100.0%
Health & Safety Training (Teachers & Casual Ews)		48,068	48,068	100.0%
Additional Teaching Staff		228,120	228,120	100.0%
Remote Learning		199,525	199,525	100.0%
Hiring of Non Permanent Teaching Staff		520,251	520,251	100.0%
Additional Remote Learning		207,511	207,511	100.0%
Emerging Issues		676,165	676,165	100.0%
Optimizing Air Quality in Schools		279,800	279,800	100.0%
Student Transportation Funding		108,574	108,574	100.0%
Additional Student Transportation Funding		138,432	138,432	100.0%
Additional Support for Special Education		89,228	89,228	100.0%
Additional Mental Health Supports		114,084	114,084	100.0%
Additional Federal Mental Health and Spec Ed		127,025	127,025	100.0%
Total COVID-19 PPF	-	3,017,319	3,017,319	100.0%
Total PPF Funding	549,205	3,615,187	3,065,982	558.3%
GSN COVID-19 Funding				
Technology		74,801	74,801	100.0%
Mental Health		113,992	113,992	100.0%
Total GSN COVID-19 Funding	-	188,793	188,793	100.0%
Stabilization Funding		3,534,736	3,534,736	100.0%
Total Stabilization Funding	-	3,534,736	3,534,736	100.0%
Total	549,205	7,338,716	6,789,511	1236.2%

Appendix B

Brant Haldimand Norfolk Catholic District School Board
Board Vehicles
As of November 30, 2020

#	<u>Year</u>	<u>Make/Model</u>	<u># of Kms</u> <u>(approx.)</u>
1	2017	Dodge Grand Caravan	70,000
2	2020	Chevy Colorado	7,500
3	2019	Chevy Colorado	35,000
4	2020	Chevy Express Van	17,000
5	2010	Chevy Express Van	192,000
6	2011	Chevy Express Van	165,000
7	2012	Chevy Express Van	165,000
8	2012	Ford E250 Van	185,000

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

Prepared by: Scott Keys, Superintendent of Business & Treasurer
Presented to: Budget Committee
Submitted on: December 14, 2020
Submitted by: Mike McDonald, Director of Education & Secretary

Annual Report on Accumulated Surplus Public Session

BACKGROUND INFORMATION:

On an annual basis, the strategic use of accumulated surplus is reviewed to ensure appropriate alignment with the strategic goals of the Brant Haldimand Norfolk Catholic District School Board (the "Board").

This report provides an update on the accumulated surplus balance following the fiscal 2019-2020 year-end reporting and 2020-2021 revised estimates. Details of the accumulated surplus allocations are attached. For purposes of this report, the terms accumulated surplus and reserve are used interchangeably.

DEVELOPMENTS:

What is an Accumulated Surplus?

Revenues less expenses generate a surplus or deficit position at year-end. Accumulated surplus are amounts held by the Board that have resulted from surpluses in prior years where no external restrictions have been imposed on their use. Some amounts have been internally appropriated for specific uses, while others are general in nature.

Externally restricted amounts are governed by Ontario Regulation 488/10: Determination of Boards Surpluses and Deficits. Restricted or encumbered amounts could include:

- Contingencies for future benefit fluctuations
- Accrued interest on debt owed by the Board in the upcoming 12 months
- School Generated Funds balances
- Amounts used by the Board to acquire land

What can Accumulated Surplus be used for?

Accumulated surplus available for compliance can be set aside or internally appropriated by the Board for specific purposes. Most amounts are apportioned internally, but all are available for use by the Board. Funds can be internally appropriated for future expenses related to administrative capital, IT infrastructure, unexpected facility costs, school-based needs, and other unforeseen expenditures.

It is financially prudent to ensure the Board maintains a level of accumulated surplus that is consistent with Ministry expectations and to manage unexpected costs. Having a minimum contingency amount of 1% - 2% of operating revenues is a threshold level the Ministry expects when assessing the finances of a school board. Anything less would invite questions and a request for a fiscal management plan. The Board has a contingency of approximately 2.0% or \$2.4 million.

Accumulated Surplus is not a sustainable funding source and thus, cannot be used for ongoing support of permanent expenditures or to continually balance budgets. Accumulated surplus is best used for one-time expenditures or unexpected events.

Utilization of accumulated surplus to balance a budget should include an offsetting plan to reduce expenditures. The Ministry would not approve use of the accumulated surplus for specific commitments if the Board was in a deficit position or if the Board was not also planning for contingencies.

What is the Board's Accumulated Surplus balance?

As of August 31, 2020, the Board's accumulated surplus was about \$29.8 million and is comprised of required commitments and specific purpose reserves, as outlined in **Appendix A**.

RECOMMENDATION:

THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board receives the report on Accumulated Surplus for receipt.

Appendix A

Accumulated Surplus	Balance	
Required Commitments		
Operating Contingency	2,396,875	Ministry requires a 1% - 2% minimum contingency to cover future potential deficits
WSIB	372,088	Future WSIB claims
Sinking Fund Amortization	602,545	Funds set aside to repay debt (HT)
Committed Capital Projects	8,004,224	Portables
Encumbered Funds	7,169,961	SGF balances, accrued interest, future benefit fluctuations, land purchases
Total Required Commitments	18,545,693	
Specific Purpose Reserves		
Admin Fund	24,738	Upgrades and capital needs for administrative buildings
Insurance Fund	212,281	Claims outside of insurance coverage
COVID-19 Pandemic	3,524,535	COVID-19 expenses in 2020-21
Total Specific Purpose Reserves	3,761,554	
Total Commitments	22,307,247	
Total Unappropriated Funds	7,532,533	
Total Accumulated Surplus	29,839,780	
Operating Allocation	119,843,746	
Operating Contingency %	2.0%	

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

Prepared by: Scott Keys, Superintendent of Business & Treasurer
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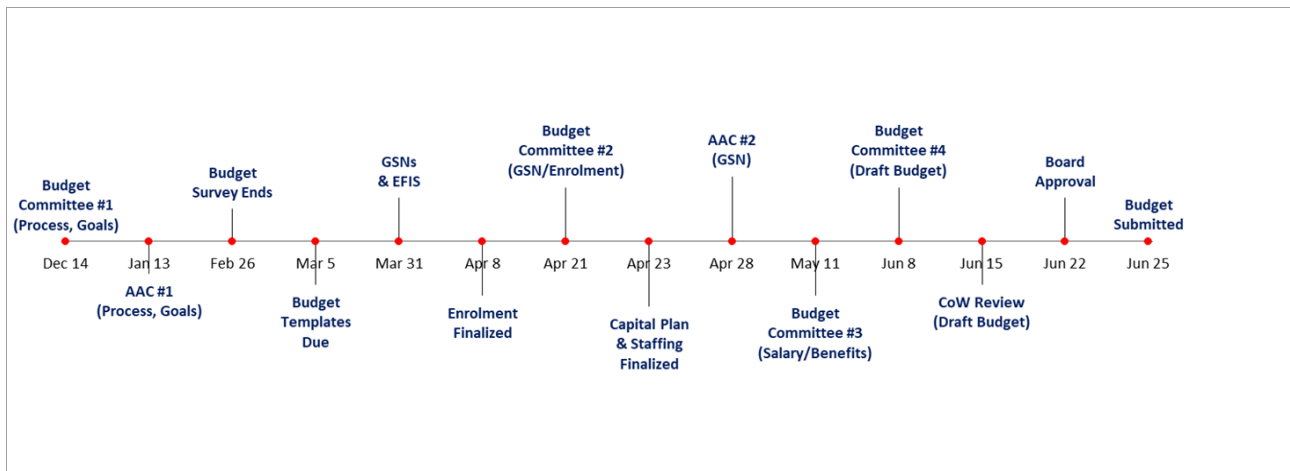
2021-2022 Budget Plan Public Session

BACKGROUND INFORMATION:

Annually, and in order for the Board to meet Ministry deadlines for budget submission, staff must clearly plan the timing of the budget development and approval process. Budget planning will commence in January 2021 and conclude with the presentation of the budget to the Budget Committee on June 8, 2021. Administration will request budget approval on June 22, 2021 in order to file the budget within Ministry timelines.

DEVELOPMENTS:

For the 2021-22 budget year, the Board budget development process will follow a similar structure to prior year. The major timelines are proposed below and are subject to the timely release of the Grants for Student Needs (GSNs) by the Ministry of Education.



Timelines:

1. Development and approval of budget consultation survey (December 14, 2020)
2. Public Consultation Survey
 - a. Online questionnaire open February 1 – February 26, 2021
3. Initial submission from budget holders (March 5, 2021)
4. Budget finalization and presentations:
 - a. Formal budget presentation (Budget Committee – June 8, 2021)
 - b. Budget deliberation period (June 9 – June 21, 2021)
 - c. Budget approval (June 22, 2021)
 - d. Budget submission to the Ministry (June 25, 2021)

RECOMMENDATION:

THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board approve the 2021-2022 Budget Plan and Consultation Survey.

Business Services

2021-22

Budget Process and Overview

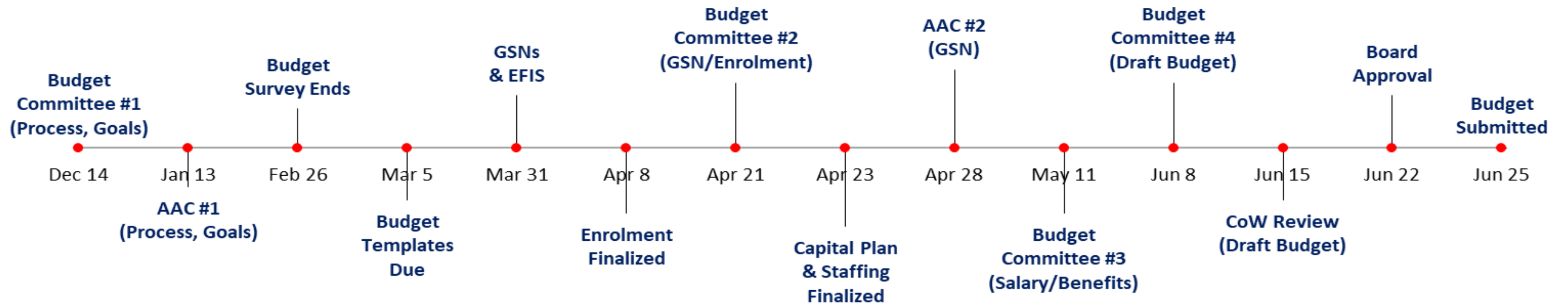


Budget Overview

- Budget Timeline
- Budget Guiding Principles
- Key Budgeting Areas
- What's New for 2021-2022
- Goals and Objectives
- Challenges and Risks
- What's Next

For all

Budget Timeline



<u>Key Deliverable</u>	<u>Responsibility</u>	<u>Date</u>	<u>Action</u>
Budget Committee #1	SBO	Dec 14	Motion
Budget Consultation Survey (End)	SBO	Feb 26	Feedback
GSN Announcement/EFIS Released	SBO	Mar 31	Info
Budget Committee #2	SBO	Apr 21	Motion
Budget Committee #3	SBO	May 11	Motion
Budget Committee #4	SBO	Jun 08	Motion
Committee of the Whole Budget Review	SBO	Jun 15	Motion
Board of Trustee Approval	SBO	Jun 22	Approval
Submit Budget to MEDU	SBO	Jun 25	Submit

Budget Guiding Principles

Alignment
OperationalPlans
StrategicPlan
Collaborative
MeaningfulInput
Conservatism
BalancedBudget

Alignment
OperationalPlans
StrategicPlan
Collaborative
MeaningfulInput
Conservatism
BalancedBudget

Alignment
OperationalPlans
StrategicPlan
Collaborative
MeaningfulInput
Conservatism
BalancedBudget

Key Budgeting Areas

Student Enrolment

- Primary driver of GSN funding is day school Average Daily Enrolment (ADE)
 - Fee paying students are excluded from enrolment calculation
- Watson assists the Board with our annual and long-term projections
- Enrolment Committee:
 - Superintendent of Business, Superintendents of Education, Manager of Financial Services, Planner, Business Analyst, Supervisor of ITS

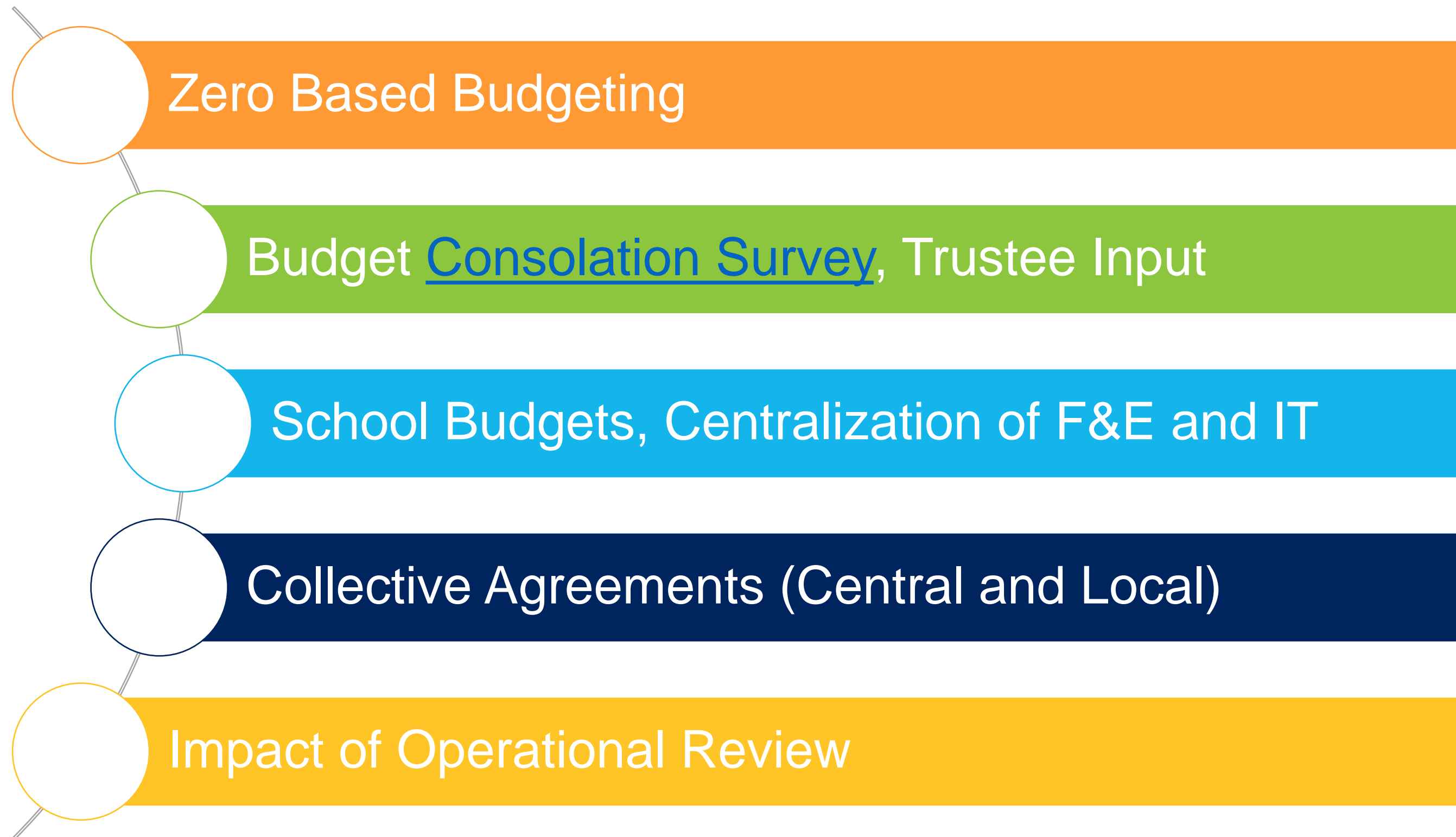
Staffing

- Salary and benefits is the largest expenditure of the Board (2019/20 - 80%)
- Class size compliance, central and local collective agreements

Capital Planning

- School Condition Improvement (SCI) and school renewal projects
- Capital priorities

What's New for 2021?



BHNCDSB Strategic Plan

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

Belonging for all

Honour the sacred dignity of each person, created in the image of God.

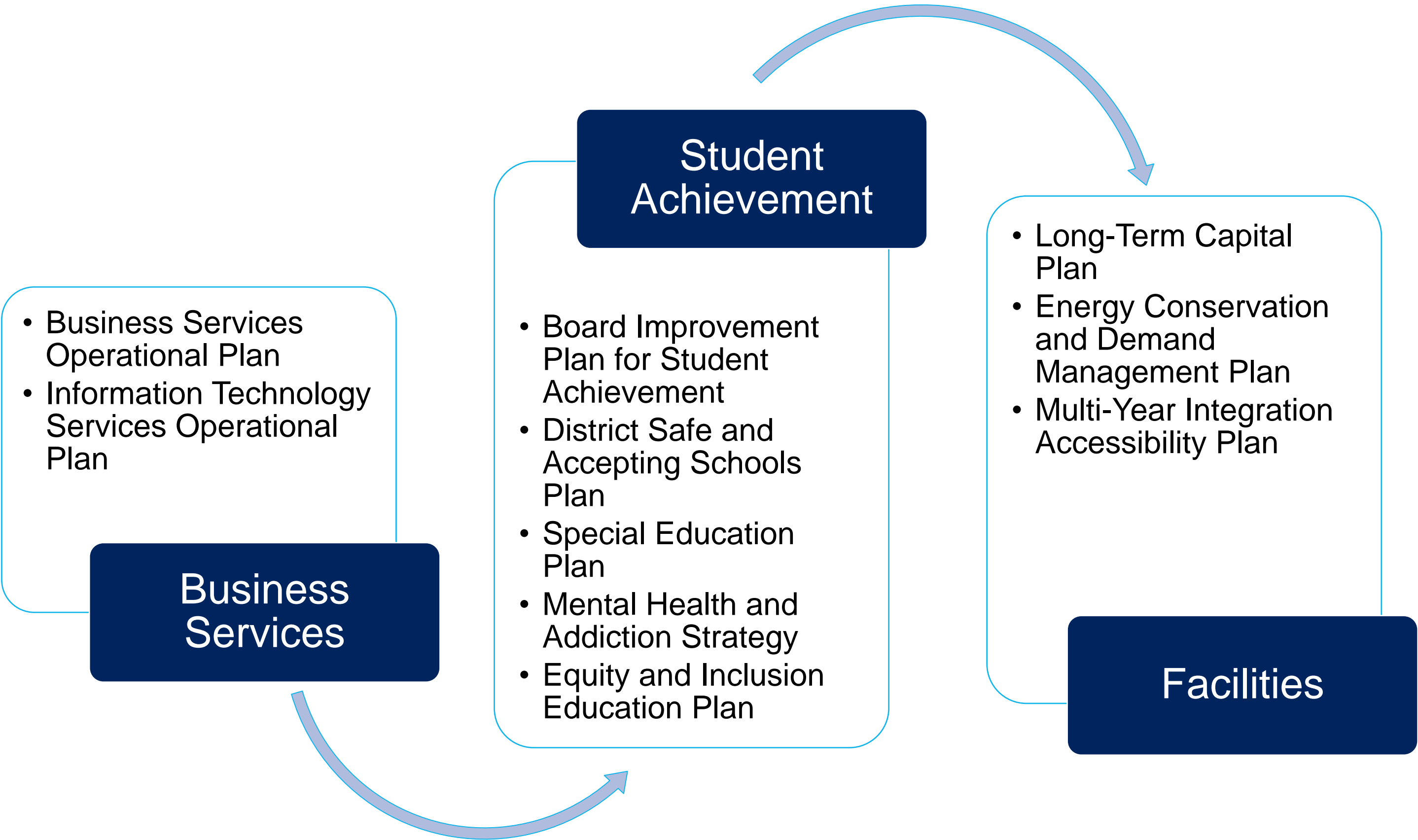
Teaching & Learning for all

Ensure a commitment to Christ-centred, life-long learning.

Wellness for all

Nurture faith-filled communities that are safe, inclusive and healthy.

Operational and Other Plans



Risks and Challenges

Political	Economical	Social
<ul style="list-style-type: none">• Labour Agreements• Government Priorities and Initiatives	<ul style="list-style-type: none">• Accuracy of Enrolment Projections• Qualified staff and changes in FTE	<ul style="list-style-type: none">• Increasing sick leaves• COVID-19 Pandemic Safety
Technological	Environmental	Legal
<ul style="list-style-type: none">• Cybersecurity and Privacy• Changing demand for technology and modes of learning	<ul style="list-style-type: none">• Aging buildings and equipment• Increasing capacity pressures	<ul style="list-style-type: none">• Legislative changes and new requirements• Uninsured HR issues

Trustee Consultation

What are some **priorities, initiatives,** or **items** trustees would like to be considered in the 2021-2022 budget?



What's Next

January

- Kick-off for budget holders
- Review of zero-based budgeting (central staff)

February

- Stakeholder Consultation Survey

April

- Finalize enrolment projections
- Ministry of Education release of GSNs

May

- Staffing update (salaries and benefits)

June

- Budget Committee – Presentation of draft budget
- Committee of the Whole – Questions and budget review
- Board of Trustees - Approval



SURVEY

for all

Budget Consultation Survey

Budget Consultation Survey

What is your relationship with the Board?

- ✓ Parent/Guardian, Staff, Parent/Guardian and Staff, Student, Trustee, Community Partner, Other

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

- ✓ Classroom Furniture, Landscaping/Exterior Work, Painting, Flooring, Outdoor Play Areas, Fields, Washrooms

Survey continued...

What feature do you believe would be the most beneficial for classroom projection technology?

(Please rank: 1 = most preferred to 4 = least preferred)

- Data projectors or mounted TV with remote projection capability from smartphone, PCs, tablets, laptops
- Data projector with finger touch (current standard)
- Data projector with pen touch
- Mounted TV instead of a data projector

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.

strongly agree agree disagree strongly disagree

Which of the following initiatives are essential to strengthening faith formation?

- ✓ School-based faith formation activities (e.g., retreats), Adult faith formation activities (e.g. retreats), Masses and Liturgies, Support of Chaplaincy Leaders

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

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

Do you have any ideas or thoughts on where the Board of Trustees can find savings and/or efficiencies, while maintaining the Board's effectiveness?

Excellence in Learning ~ Living in Christ



BRANT HALDIMAND NORFOLK
Catholic District School Board

for all