



**BRANT HALDIMAND NORFOLK
Catholic District School Board**

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

**Budget Committee
Tuesday, December 14, 2021 - 3:00 p.m.
Teams Meeting / Boardroom**

Trustees:

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

Senior Administration & Staff Members:

Mike McDonald, Director of Education & Secretary; Scott Keys, Superintendent of Business & Treasurer; Jagoda Kirilo, Manager of Financial Services

- 1. Opening Business**
 - 1.1 Opening Prayer
 - 1.2 Attendance
 - 1.3 Approval of the Agenda
 - 1.4 Declaration of Interest
 - 1.5 Approval of the Minutes of June 21, 2021 Pages 2 - 4
 - 1.6 Business Arising from the Minutes

- 2. Staff Reports & Information Items**
 - 2.1 2021-22 Revised Estimates Pages 5 - 9
Presenter: Scott Keys, Superintendent of Business & Treasurer

 - 2.2 Annual Report on Accumulated Surplus Pages 10 - 12
Presenter: Scott Keys, Superintendent of Business & Treasurer

 - 2.3 2022-23 Budget Plan Pages 13 - 14
Presenter: Scott Keys, Superintendent of Business & Treasurer

- 3. Trustee Inquiries**

- 4. Move to In-Camera Session**

- 5. Report on In-Camera Session**

- 6. Next Meeting & Adjournment**

Next Meeting: Monday, April 25, 2022 – 3:00 pm
Tuesday, June 14, 2022 – 3:00 pm



**BRANT HALDIMAND NORFOLK
Catholic District School Board**

Minutes

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

**Budget Committee
Monday, June 21, 2021 – 3:00 p.m.
Boardroom / Microsoft Teams**

Trustees:

Present: Rick Petrella (Chair), Bill Chopp, Cliff Casey, Carol Luciani, Mark Watson

Senior Administration:

Mike McDonald (Director of Education & Secretary), Scott Keys (Superintendent of Business & Treasurer), Rob De Rubeis, Kevin Greco, Lorrie Temple (Superintendents of Education)

1. Opening Business

1.1 Opening Prayer

The meeting was opened with prayer led by Chair Petrella.

1.2 Attendance

Attendance was noted as above.

1.3 Approval of the Agenda

Moved by: Bill Chopp

Seconded by: Carol Luciani

THAT the Budget Committee approves the Agenda of June 21, 2021.

Carried

1.4 Declaration of Interest: Nil.

1.5 Approval of the Minutes – December 14, 2020

Moved by: Carol Luciani

Seconded by: Bill Chopp

THAT the Budget Committee approves the Minutes of December 14, 2020.

Carried

1.6 Business Arising from the Minutes: Nil.

2. Staff Reports & Information Items

2.1 2021-22 Operating and Capital Budget

Director MacDonald commented that the 2021-22 budget allows the Board to meet the goals of Strategic Plan and the goals will be achieved with Excellence for All. He felt that superintendents, managers and others involved in the budget process have shown stewardship over the past year and a balanced budget was being presented to the Board for 2022-22.

Superintendent Keys presented details of the Operating and Capital Budgets for 2021-22. The operating budget comprises the major annual revenues and expenditures of the Board. Revenues are received through operating grants from the Ministry of Education, primarily Grants for Student



Needs (GSN) and Priorities and Partnership Funds (PPF). He reviewed the findings from the Board's Budget Consultation Survey noting that respondents suggested improvements in facility services, technology, faith formation and well-being activities. Mr. Keys reviewed changes in revenues which could be attributed to an increase in GSNs and local taxation and decreases in PPF funding and other revenue for an overall increase of \$1,945,8121 or 1.3%.

Superintendent Keys noted that a combination of an expected decline in kindergarten registrations and conservative estimates from the uncertainty of the COVID-19 pandemic and a significant increase in families moving into the Board's jurisdiction resulted in an overall increase in student enrollment.

The Capital Budget includes HVAC upgrades, asphalt and roofing projects, AODA improvements, new portable purchases and child care facilities at Holy Trinity Catholic High School and Our Lady of Providence Catholic Elementary School.

Trustees asked questions for clarification regarding the depletion of computer devices, the Board's Mental Health Grant, E-Learning courses, Indigenous courses and extended French courses.

Trustees asked for a review of technical education facilities, i.e., courses promoting the trades, as students are disadvantaged when they cannot take all the trades courses at their school. They would like to see more equity across the system and asked that an update report be scheduled for the September/October Board meeting.

Chair Petrella thanked Senior Administration for maintaining the high-quality of the budget and for their work in bringing a balanced budget to the Board.

Moved by: Cliff Casey

Seconded by: Carol Luciani

THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2021-22 Salaries and Benefits Budget, in the amount of \$116,084,135.

Carried

Moved by: Cliff Casey

Seconded by: Carol Luciani

THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2021-22 Other Operations Budget, in the amount of \$31,611,437.

Carried

Moved by: Cliff Casey

Seconded by: Carol Luciani

THAT the Budget Committee recommends that Brant Haldimand Norfolk Catholic District School Board approves the 2021-22 Capital Budget, in the amount of \$4,306,226.

3. Trustee Inquiries: Nil.



4. Business of the In-Camera Session

Moved by: Carol Luciani

Seconded by: Mark Watson

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

Carried

5. Report on the In-Camera Session

Trustee Chopp and Trustee Casey declared a conflict of interest in Item #2.1 of the In-Camera session and left the room. They did not take part in the consideration of the discussion of or vote on any question with relation to this item.

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

Moved by: Carol Luciani

Seconded by: Mark Watson

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

Carried

6. Future Meetings

Chair Petrella noted that the next Budget Committee Meeting will be scheduled in December 2021.

7. Adjournment

Moved by: Carol Luciani

Seconded by: Mark Watson

THAT the Budget Committee adjourns the meeting of June 21, 2021.

Carried

Next Meeting: December 2021.

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD BUDGET COMMITTEE

Prepared by: Scott Keys, Superintendent of Business & Treasurer
Presented to: Budget Committee
Submitted on: December 14, 2021
Submitted by: Mike McDonald, Director of Education & Secretary

2021-22 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 typically by June 30th 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 2021-22 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 .

A balanced budget continues to be projected for 2021-22.

Enrolment

Overall, the Board's average daily enrolment (ADE) is now projected to increase by 124 to 10,916. ADE is comprised of actual enrolment reported on October 31, 2021 and projected at March 31, 2022.

Elementary schools have seen a portion of students return to in-person learning, who deferred the start of kindergarten due to the pandemic, and many families have moved into our district or transferred from other school boards. Although headcount continues to increase in secondary schools, a decrease in ADE is expected resulting from an increase in part-time students.

Revenue

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.

Revenue is projected to increase by approximately \$2.1 million and is largely attributed to the following:

- An overall increase in expected average daily enrolment.
- Increase of approximately \$2 million in Priorities and Partnership Funds (PPF), primary associated with COVID-19 staffing supports, technology projects through the Connectivity at Schools program, and other curriculum initiatives.
- This increase was offset by the reduction of approximately \$1.8 million in teacher qualification and experience funding; resulting from lower experience factor realized through the hiring process.

Expenditures

Expenses are projected to increase by approximately \$2.1 million.

Salary and benefits increased by approximately \$1.0 million:

- Additional teachers were required for virtual elementary and secondary school enrolment and increased enrolment and compliance with class size regulation for in-person learning.
- Additional staff to address other health and safety needs, accommodation requirements, and mental health supports, mostly supported through PPF.
- This increase was offset by staff vacancies and timing of hires compared to budget.

Other expenses contributing to the increase are projects and initiatives funded through PPF, additional demand for home to school transportation and courtesy riders.

RECOMMENDATION:

THAT the Budget Committee refers the 2021-22 Revised Estimates Report to the Brant Haldimand Norfolk Catholic District School Board for receipt.

Brant Haldimand Norfolk Catholic District School Board
2021/2022 First Quarter Financial Report - Revised Budget
For the Period Ended November 30, 2021

Summary of Financial Results

	Budget	Revised Budget	In-Year Change	
			\$	%
Revenue				
Grants for Student Needs (GSN)	114,037,879	116,305,868	2,267,989	2.0%
Local Taxation	19,893,818	16,828,014	(3,065,804)	-15.4%
Priorities and Partnership Funds (PPF)	2,128,061	4,255,945	2,127,884	100.0%
Other Revenue	8,135,814	8,865,867	730,053	9.0%
School Generated Funds	3,500,000	3,500,000	-	0.0%
Total Revenue	147,695,572	149,755,694	2,060,122	1.4%
Expenses				
Classroom Instruction and Learning	114,995,613	116,550,374	1,554,761	1.4%
School Operations/Maintenance	20,952,869	21,082,957	130,088	0.6%
Student Transportation	6,537,783	6,743,016	205,233	3.1%
Board Administration	5,209,307	5,379,347	170,040	3.3%
Total Expenses	147,695,572	149,755,694	2,060,122	1.4%
Surplus/(Deficit) before Accum Surplus	-	-	-	-
Draw on Accumulated Surplus	-	-	-	-
Surplus/(Deficit), end of year	-	-	-	-

Changes in Revenue:

GSN: Increase primarily driven by overall increase in ADE and taxation adjustment. Offset by a decrease in teacher qualification and experience factor.

Local Taxation: Decrease resulting from a reduction in tax revenue received from municipalities. Offset by adjustment in GSN.

PPF: Increase resulting from additional PPF confirmed related to technology, COVID-19 supports, and other curriculum initiatives.

Other Revenue: Increase as a result of additional tuition fees, secondment reimbursements, and use of deferred revenues.

Changes in Expenses:

Classroom Instruction: Increase due to virtual staffing requirements and increase in enrolment, and support staff funded through PPF and deferred revenue.

School Operations: Increase resulting from prior year projects qualifying as capital and being amortized over useful life, offset by timing of custodial hires funded through PPF.

Student Transportation: Increase related to additional demand for home to school and courtesy transportation.

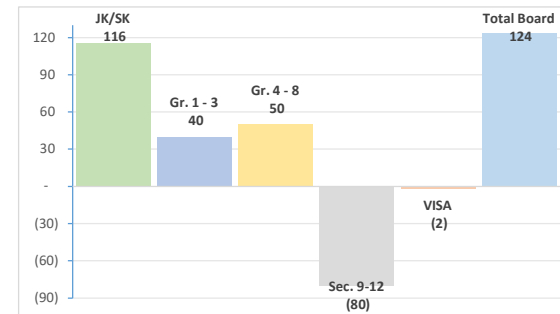
Board Administration: Increase due to new efficiency project funded through PPF.

Summary of Enrolment

ADE	Budget	Revised Budget	In-Year Change	
			#	%
Elementary				
JK/SK	1,306	1,422	116	8.8%
Gr. 1 - 3	2,129	2,169	40	1.9%
Gr. 4 - 8	3,587	3,637	50	1.4%
VISA Students	-	-	-	0.0%
Total Elementary	7,022	7,228	206	2.9%
Secondary				
Pupils of the Board	3,760	3,680	(80)	-2.1%
VISA Students	10	8	(2)	-20.0%
Total Secondary	3,770	3,688	(82)	-2.2%
Total	10,792	10,916	124	1.1%

Note: ADE is comprised of actual enrolment reported at October 31, 2021 and projected at March 31, 2022.

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



Changes in Enrolment: Revised Budget vs Actual

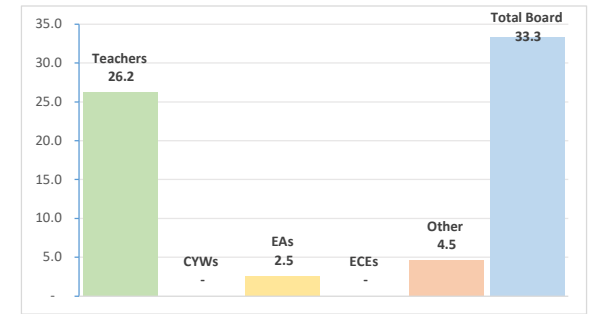
Elementary: Increase attributed to families moving into or transferring from other Boards.

Secondary: Although headcount continues to increase, the decrease in ADE resulting from an increase in students returning as part time

Summary of Staffing

FTE	Budget	Revised Budget	In-Year Change	
			#	%
Classroom				
Teachers	677.9	704.2	26.2	3.9%
CYW's	9.0	9.0	-	0.0%
EAs	157.0	159.5	2.5	1.6%
ECES	50.0	50.0	-	0.0%
Total Classroom	893.9	922.7	28.7	3.2%
Other Support Staff				
School Administration	99.4	100.6	1.2	1.2%
Board Administration	34.6	35.4	0.9	2.5%
Facility Services	95.8	95.0	(0.7)	-0.8%
Consultants/Coordinators	14.0	14.0	-	0.0%
Paraprofessionals	33.8	37.0	3.2	9.5%
Library Technicians	13.0	13.0	-	0.0%
Total Other Support Staff	290.5	295.0	4.5	1.6%
Total Staffing	1,184.4	1,217.7	33.3	2.8%

Note: FTE is comprised of actual staffing at October 31, 2021 and projected at March 31, 2022.



Changes in Staffing: Revised Budget vs Actual

Classroom Teachers: Increase from virtual staffing requirements and increase in student enrolment.

Classroom Support Staff: Additional EAs funded by COVID PPF and available special education revenue.

School Administration: Virtual staffing requirements drove the increase, in addition to clerical support at ACS and Sacred Heart (Paris).

Board Administration: Increase resulting from organization review adjustments and offset by timing of hires.

Facility Services: Expected decrease from timing of custodial hires funded through PPF.

Other Support Staff: Additional staffing funded through PPF. Library Technician reduction from continued vacancies.

Brant Haldimand Norfolk Catholic District School Board
2021/2022 First Quarter Financial Report - Revised Budget
Comparative Revenue Summary
For the Period Ended November 30, 2021

Comparative Revenue Summary					
	2021-2022		In-Year Change		Variance Note
	Budget	Revised Budget	\$	%	
Grants for Student Needs (GSN)					
Pupil Foundation	61,186,391	61,968,787	782,396	1.3%	a
School Foundation	8,986,476	9,018,659	32,183	0.4%	
Special Education	18,202,784	18,368,717	165,933	0.9%	a
Language Allocation	1,966,975	1,923,073	(43,902)	-2.2%	
Indigenous Education	276,148	236,277	(39,871)	-14.4%	
Rural and Northern Education Fund	1,539,594	1,523,649	(15,944)	-1.0%	
Learning Opportunities	1,654,349	1,668,539	14,190	0.9%	
Mental Health & Well Being	592,065	593,666	1,601	0.3%	
Adult and Continuing Education	627,889	611,096	(16,793)	-2.7%	
Teacher and DECE Q and E	12,473,119	10,580,128	(1,892,991)	-15.2%	b
New Teacher Induction Program	186,020	182,104	(3,916)	-2.1%	
Student Transportation	5,823,558	5,890,541	66,983	1.2%	a
Administration & Governance	4,011,998	4,034,613	22,615	0.6%	
School Operations	11,355,875	11,476,390	120,515	1.1%	a
Community Use of Schools Grant	149,418	149,418	-	0.0%	
Supports for Students	1,130,786	1,130,786	-	0.0%	
Program Leadership	997,502	999,389	1,887	0.2%	
Permanent Financing - NPF	146,395	146,395	-	0.0%	
Total Operating Grants	131,307,342	130,502,227	(805,115)	-0.6%	
Grants for Capital Purposes					
School Renewal	846,093	846,093	-	0.0%	
Short-term Interest	10,500	17,800	7,300	69.5%	
Debt Funding for Capital	1,767,762	1,767,762	-	0.0%	
Total Capital Grants	2,624,355	2,631,655	7,300	0.3%	
Total Grants for Student Needs (GSN)	133,931,697	133,133,882	(797,815)	-0.6%	
Note: Total GSN includes taxation revenue received from municipalities					
Priorities and Partnership Funding (PPF)	2,128,061	4,255,945	2,127,884	100.0%	c
Other Revenue					
Other Non-GSN Grants	565,139	376,192	(188,947)	-33.4%	d
Tuition Fees	817,554	1,020,213	202,659	24.8%	e
Rentals	229,127	218,843	(10,283)	-4.5%	
Interest	250,000	165,000	(85,000)	-34.0%	f
Other Revenue	904,485	1,087,564	183,078	20.2%	g
Deferred Revenue	295,975	679,952	383,977	100.0%	h
Amortization of DCC	5,073,534	5,318,103	244,569	4.8%	i
Total Other Revenue	8,135,814	8,865,867	730,053	9.0%	
School Generated Funds	3,500,000	3,500,000	-	0.0%	
Total Grants and Revenues	147,695,572	149,755,694	2,060,122	1.4%	

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

Explanations of Revised Budget Variances

- a Increase as a result of higher overall average daily enrolment (ADE).
- b Addition teacher hires resulted in decreased qualifications and experience funding.
- c Additional PPF confirmed related to technology, COVID-19 supports, and other curriculum initiatives.
- d Additional funding to reconcile trust benefits not required.
- e Increase in the number of Indigenous students compared to budget.
- f Lower average balances on hand combined with sustained lower interest rates.
- g Additional secondment offset by reimbursement.
- h Increase due to timing of intended use of enveloped or restricted revenues.
- i Increase resulting from prior year projects qualifying as capital and being amortized over useful life.

**Brant Haldimand Norfolk Catholic District School Board
2021/2022 First Quarter Financial Report - Revised Budget**

**Comparative Expense Summary
For the Period Ended November 30, 2021**

	Comparative Expenditure Summary				
	2021-2022 Budget	2021-2022 Revised Budget	In-Year Change		Variance Note
			\$	%	
<u>Classroom Instruction</u>					
Teachers	72,130,704	73,331,564	1,200,860	1.7%	a
Supply Teachers	2,812,726	2,819,026	6,300	0.2%	
Educational Assistants	9,246,410	9,386,030	139,620	1.5%	b
Early Childcare Educators	2,746,100	2,713,700	(32,400)	-1.2%	
Classroom Computers	1,388,611	1,535,221	146,610	10.6%	c
Textbooks & Supplies	3,844,314	3,903,177	58,863	1.5%	
Professionals and Paraprofessionals	4,024,540	4,215,020	190,480	4.7%	d
Library and Guidance	2,185,519	1,952,999	(232,520)	-10.6%	e
Staff Development	1,105,173	1,101,981	(3,192)	-0.3%	
Department Heads	263,100	263,700	600	0.2%	
School Generated Funds	3,500,000	3,500,000	-	0.0%	
Total Classroom Instruction & Learning	103,247,197	104,722,418	1,475,221	1.4%	
<u>School Management</u>					
Principals & Vice Principals	6,199,078	6,150,598	(48,480)	-0.8%	
School Office	3,425,096	3,505,416	80,320	2.3%	f
Co-ordinators and Consultants	1,635,487	1,682,187	46,700	2.9%	
Continuing Education	488,755	489,755	1,000	0.2%	
Total School Management	11,748,416	11,827,956	79,540	0.7%	
Total Classroom Instruction and Learning	114,995,613	116,550,374	1,554,761	1.4%	
<u>School Operations and Maintenance</u>					
School Operations and Maintenance	12,049,691	11,855,762	(193,929)	-1.6%	g
School Renewal	846,093	846,093	-	0.0%	
Interest of Capital Debt	1,746,589	1,746,589	-	0.0%	
Amortization	6,310,496	6,634,513	324,017	5.1%	h
Total School Operations and Maintenance	20,952,869	21,082,957	130,088	0.6%	
Student Transportation	6,537,783	6,743,016	205,233	3.1%	i
<u>Board Administration</u>					
Trustees	109,700	111,100	1,400	1.3%	
Director and Supervisory Officers	1,017,255	1,022,755	5,500	0.5%	
Board Administration	4,082,352	4,245,492	163,140	4.0%	j
Total Board Administration	5,209,307	5,379,347	170,040	3.3%	
Total Expenses	147,695,572	149,755,694	2,060,122	1.4%	

Explanations of Budget Variances

- a Increase in virtual staffing requirements and increase in student enrolment.
- b Additional EAs hired as funded through PPF and available special education funding.
- c Additional technology infrastructure projects funded through Connectivity in Schools Program.
- d Additional mental health and student support staffing funded through PPF.
- e Reduction due to Library Technician vacancies.
- f Increase in virtual school staffing requirements.
- g Decrease as a result of timing of custodial hires.
- h Increase resulting from prior year projects qualifying as capital and being amortized over useful life.
- i Increase related to additional demand for home to school and courtesy transportation.
- j Increase due to new efficiency project funded through PPF.

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD BUDGET COMMITTEE

Prepared by: Scott Keys, Superintendent of Business & Treasurer
Presented to: Budget Committee
Submitted on: December 15, 2021
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 2020-21 year-end reporting and 2021-22 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.

How can Accumulated Surplus be Used?

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, information technology infrastructure, unexpected facility costs, school-based needs, and other unforeseen expenditures.

In the past, the Board has established the following internally appropriated amounts:

Administrative Capital

To provide for future administrative capital needs. The Ministry of Education does not provide dedicated funding for renewal or replacement of administrative buildings.

Insurance

To manage deductibles related to multiple incidences of property damage; where available operating budget dollars are insufficient.

COVID-19 Pandemic

Reserved for unexpected or unfunded expenses related to the COVID-19 pandemic.

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 of Education would not approve use of 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?

It is financially prudent to ensure the Board maintains a level of accumulated surplus that is consistent with Ministry of Education expectations and to manage unexpected costs. Having a minimum contingency amount of 1% - 2% of the Board’s operating allocation is a threshold level the Ministry of Education expects when assessing the finances of a school board. Anything less would invite questions and a request for a fiscal management plan.

Available Surplus	Risk Level	Ministry Assessment
Less than 1.0%	High	Quarterly Review
Between 1.0% and 2.0%	Moderate	Monitoring
Greater than 2.0%	Low	Annual Review

The Board has an operating contingency greater than 2%.

As of August 31, 2021, the Board’s accumulated surplus was approximately \$30.8 million. This amount is comprised of required commitments, specific purpose reserves, and unappropriated amounts, as outlined in **Appendix A**.

RECOMMENDATION:

THAT the Budget Committee refers the Annual Report on Accumulated Surplus to the Brant Haldimand Norfolk Catholic District School Board for receipt.

Appendix A

2020-21 Accumulated Surplus	Balance	
Required Commitments		
Operating Contingency	3,180,834	Ministry requires a 1% - 2% minimum contingency to cover future potential deficits
WSIB	372,088	Future WSIB claims
Sinking Fund Amortization	561,274	Funds set aside to repay debt (HT)
Committed Capital Projects	7,562,683	Portables
Encumbered Funds	7,056,199	SGF balances, accrued interest, future benefit fluctuations, land purchases
Total Required Commitments	18,733,078	
Specific Purpose Reserves		
Administrative Capital	24,738	
Insurance Deductibles	212,281	
COVID-19 Pandemic	3,524,535	
Total Specific Purpose Reserves	3,761,554	
Total Commitments	22,494,632	
Total Unappropriated Funds	8,327,569	
Total Accumulated Surplus	30,822,201	

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD BUDGET COMMITTEE

Prepared by: Scott Keys, Superintendent of Business & Treasurer
 Presented to: Committee of the Whole
 Submitted on: December 15, 2021
 Submitted by: Mike McDonald, Director of Education & Secretary

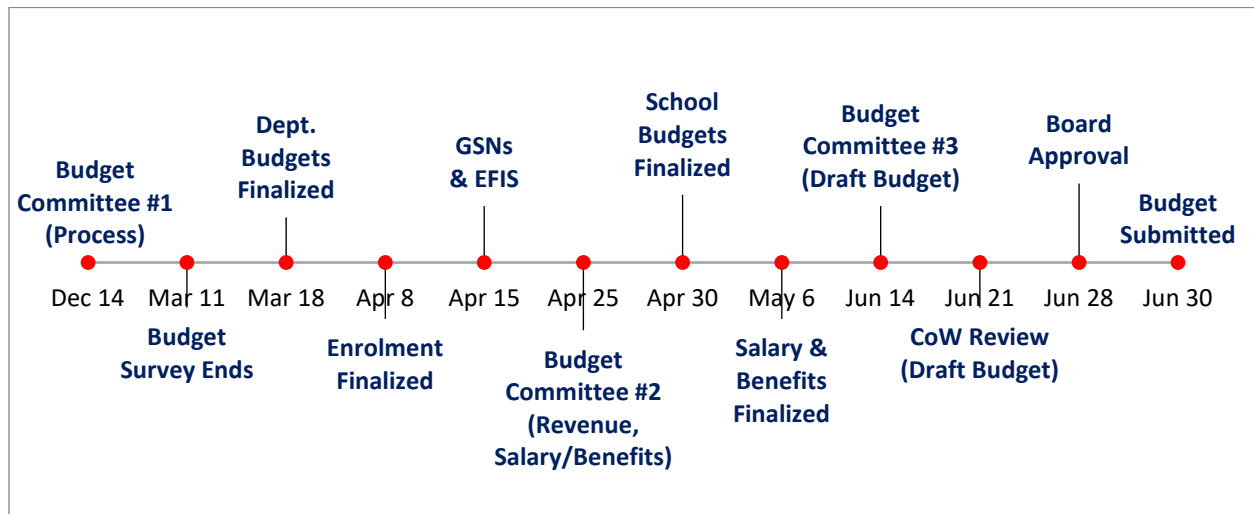
2022-23 BUDGET PLAN Public Session

BACKGROUND INFORMATION:

Annually, and 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 2022 and conclude with the presentation of the draft budget to the Budget Committee on June 14, 2022. Administration will request budget approval on June 28, 2022 to file the budget within Ministry of Education timelines.

DEVELOPMENTS:

For the 2022-23 budget year, the Board budget development process will follow a similar structure to prior years. The major timelines are proposed below and are subject to the timely release of the Grants for Student Needs (GSN) by the Ministry of Education.



Appendix A outlines the detailed timeline for the budget development process.

RECOMMENDATION:

THAT the Budget Committee refers the 2022-23 Budget Plan to the Brant Haldimand Norfolk Catholic District School Board for receipt.

APPENDIX A

**Brant Haldimand Norfolk Catholic District School Board
2022-23 Budget Estimates Schedule**

Date	Completed	Key Deliverable	Description of Activity
26-Nov	✓	Ministry Memorandum	Ministry invitation for 2022-23 Education Funding Consultation
8-Dec	✓	Estimates Schedule and Process	Discuss 2022-23 Estimates Schedule and Objectives at SAM
14-Dec	✓	Estimates Schedule and Process	Present 2022-23 Estimates Schedule to Budget Committee
15-Dec		Budget Process Memorandum	Distribute Budget Process Memo to SOs, Managers, and Supervisors
6-Jan		Estimates Schedule and Process	Present 2022-23 Estimates Schedule to AAC
7-Feb		Department Budget Input	Distribute budget templates to departments
11-Feb		Public Consultation (Online Survey)	Develop with Sr Admin/Communications/Managers questions for survey
18-Feb		Enrolment Projections	Preliminary Enrolment and ADE projections received from Watson (by this date)
25-Feb		Public Consultation (Online Survey)	Open online survey on 2022-23 Budget Estimates Process
4-Mar		Department Budgets	Receive budget templates from Departments (by this date)
11-Mar		Public Consultation (Online Survey)	Close online survey on 2022-23 Budget Estimates Process
18-Mar		Department Budgets	Complete review meetings with Department (by this date)
18-Mar		Public Consultation (Online Survey)	Review and collate results of online survey
23-Mar		Budget Update	Budget Update to SAM / Discussion and Approval of Department Submissions
23-Mar		Public Consultation (Online Survey)	Review budget survey results at SAM
29-Mar		Salary and Benefits Budget	Salary and FTE staffing "snapshot" from HRS/Payroll (base for 2022-23 Budget)
8-Apr		Enrolment Projections	Enrolment and ADE projections received and finalized by Watson (by this date)
15-Apr		Ministry Memorandum	Related of Grants for Student Needs (GSN) and Priority and Partnership Fund (PPF)
15-Apr		Ministry Memorandum	Release of EFIS Forms and Instructions
15-Apr		Salary and Benefits Budget	Send FTE staffing reports to Superintendents for review and confirmation
20-Apr		Budget Update	Provide a Budget Update to SAM and results of Budget Consultation
22-Apr		Salary and Benefits Budget	Complete Review of Salary and Benefits Budget
22-Apr		Salary and Benefits Budget	Receive FTE staffing confirmations (by this date)
25-Apr		Budget Update	Update to the Budget Committee (GSN/PPF, Budget Consultation, Salary/Benefits)
30-Apr		School Budgets	Development of School Budgets based on forecasted enrolment
30-Apr		Capital Plan	Complete capital plan (by this date)
6-May		Salary and Benefits Budget	Complete Salary and Benefits Budget
11-May		Budget Update	Budget Update to SAM / Discussion of Salary and Benefits
3-Jun		Budget Estimates Report (Draft)	All Budget Estimates Draft Report(s) Complete
8-Jun		Budget Estimates Report (Draft)	Present Draft Budget Estimates Report to SAM
14-Jun		Budget Estimates Report (Draft)	Present Draft Budget Estimates Report to Budget Committee
21-Jun		Budget Estimates Report (Draft)	Prepare/Answer any Trustee questions on Budget Estimates Report at CoW
28-Jun		Budget Estimates Report (Final)	Final Budget Estimates Report to Board of Trustees
30-Jun		Budget Estimates Report (Final)	Submission of Budget Estimates to the Ministry (EFIS)
30-Jun		Budget Estimates Report (Final)	Post Final Budget on Public Website

These items are Senior Administration Meetings

These items are Board or Budget Committee Meetings

Date of these items need to be confirmed