



**BRANT HALDIMAND NORFOLK  
Catholic District School Board**

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

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**Budget Committee  
Tuesday, December 13, 2022 - 3:00 p.m.  
Teams Meeting / Boardroom**

**Trustees:**

**Members:** Rick Petrella (Chair), Dennis Blake, Carol Luciani, Mark Watson

**Senior Administration & Staff Members:**

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

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- 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 14, 2022 Pages 2 - 7
  - 1.6 Business Arising from the Minutes
  
- 2. Staff Reports & Information Items**
  - 2.1 2022-23 Revised Estimates Pages 8 - 12  
Presenter: Scott Keys, Superintendent of Business & Treasurer
  
  - 2.2 Annual Report on Accumulated Surplus Pages 13 - 15  
Presenter: Scott Keys, Superintendent of Business & Treasurer
  
  - 2.3 2023-24 Budget Plan Pages 16 - 17  
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**

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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  
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**Budget Committee  
Tuesday, June 14, 2022 – 3:00 p.m.  
Boardroom / Teams Meeting**

**Trustees:**

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

**Senior Administration and Staff Members**

Mike McDonald (Director of Education & Secretary), Rob De Rubeis (Superintendent of Education), Kevin Greco (Superintendent of Education), Scott Keys (Superintendent of Business & Treasurer), Jagoda Kirilo (Manager of Financial Services), Lorrie Temple (Superintendent of Education)

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**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: Mark Watson

Seconded by: Carol Luciani

THAT the Budget Committee approves the Agenda of June 14, 2022.

**Carried**

**1.4 Declaration of Interest: Nil.**

**1.5 Approval of the Minutes of April 26, 2022**

Moved by: Carol Luciani

Seconded by: Mark Watson

THAT the Budget Committee approves the Minutes of April 26, 2022.

**Carried**

**1.6 Business Arising from the Minutes: Nil.**

**2. Staff Reports & Information Items**

**2.1 2022-23 Operating and Capital Budgets**

Scott Keys, Superintendent of Business & Treasurer explained the 2022-23 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 increase 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.



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The Ministry of Education also announced funding through the Priorities and Partnership Funds (PPF) and will provide over \$355 million (2020-21, \$288 million) in PPF funding. Of the \$355 million, \$144.2 million has been allocated. 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.

Trustee Chopp questioned if the provision for Central Agreements under Supplemental Grants was used for extra staff that were negotiated during Central Agreements. Mr. Keys noted that the funds were received for negotiating Central Agreements in 2022-23 and the Ministry will top-up the grant if expenditures for negotiations exceed the grant amount. Trustee Chopp asked how much of the \$4 million grant has been used. Superintendent Keys noted that approximately \$900,000 has been spent.

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 information becomes available.

Overall, total expenditures for the 2022-23 school year are expected to be about \$152.8 million as compared to \$149.8 million for 2021-22 revised estimates. Salary and benefits account for about 79.2% (2021-22 revised estimates, 78.2%) of the Board's budget. These are governed largely by Ministry of Education ratios, collective agreements, legislation, and student needs.

Chair Petrella asked if there would be more of a laser focus on staff professional development so that the Board is realistic about what can be delivered and receive a positive return on its investment? Director McDonald noted that Senior Administration has been exploring the delivery of professional development sessions, the balance between virtual and in person sessions, etc. He also noted that Senior Administration has developed a Professional Development Matrix, which contains employee groups who are being trained, when they are being trained, the modes of delivery, etc. so that no duplications in training occur.

Trustee Casey noted that some professional development is mandated by Ministry of Education and some by Senior Administration. He wondered if Union groups were involved / notified of any training and if they contributed monies for training. Director McDonald noted that the Unions have complete oversight and are consulted with regard to professional development for their members. Superintendent Temple also noted that the Board's Professional Development Steering Committee meets four times per year to discuss staff professional development opportunities. They also meet to discuss / re-group after each professional development session has taken place. Union groups are also involved in Health & Safety training. They also contribute funds as needed or requested.

Trustee Chopp and Chair Petrella noted that some schools have forwarded school organizations to parents. He wondered why trustees did not receive a copy of the draft school organizations. Superintendent Greco noted that preliminary school organizations were forwarded to the system to comply with the March 31st deadline in the OECTA Collective Agreement. Chair Petrella expressed concern that principals are forwarding this information to parents before June report cards as school organizations could change. Superintendent Greco



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noted that Senior Administration will message principals to instruct them not to share school organization information with their school community until the June reports are distributed.

Superintendent Temple shared information regarding the distribution of School Effectiveness and Faith Formation funds:

- New math curriculum, including Grade 1 to Grade 8, including long-term plans.
- Implementation of full Grade 9 De-Streaming, including professional development.
- Incorporating Right to Read recommendations in to the Literacy Plan and the use of the Haggery Program for Grades Kindergarten to Grade 2.
- Collaborating with Child Care partners regarding the opening of two child care centres and professional development for Early Childhood Educators.
- Distribute the Best Wellness Kits for the Religion and Family Life Program.
- Growth of the Extended French Program at Assumption College School.
- Continuing the partnership with the Lynnwood Arts Centre in Norfolk.

Trustee Luciani commented that she has received positive feedback regarding the Haggery Reading Program.

Trustee Casey asked if the child care program at Holy Trinity Catholic High School has started? Superintendent Temple was unsure and noted that she would look into the matter and advise.

Trustee Chopp wondered how many sections of Extended French were offered at Assumption College School. Superintendent Temple noted that she did not know the number of sections as they have combined grades for Extended French. She offered to look into the matter and provide an answer. Trustee Chopp asked if there were plans to offer an Extended French Program at St. John's College or Holy Trinity Catholic High School. Superintendent Temple noted that Holy Trinity Catholic High School is currently offering an Extended French Program and that students from St. John's College are attending the Extended French Program at Assumption College School until there are enough students to offer the Program at St. John's College.

Superintendent De Rubeis, shared information regarding the distribution of Student Success funds:

- Experiential learning opportunities for all students.
- Review of technical education facilities and plan for renewal.
- Community partnerships, skilled trade and workshop opportunities.
- Professional development sessions and School Climate Survey results to further support safe, inclusive and equitable learning environments.
- Four-point plan as part of the Board's Indigenous Education strategy.

Trustee Casey questioned whether a Committee will be established or some sort of planning will be completed, before the design phase of the new Brantford secondary school, to cultivate / develop partnerships in the trades. Superintendent De Rubeis noted that a Committee will most likely be established in January 2023.

Trustee Chopp expressed concern with the new secondary school being titled a *trades school*. Superintendent De Rubeis noted that the school will be titled a *skilled trades school*.



Trustee Chopp questioned if the trades program at St. John's College will be expanded? Superintendent De Rubeis noted that a Grade 10 Construction course, with a focus on residential electrical and plumbing, was offered in the portable at St. John's College and that the course will be offered again during the 2022-23 School Year. He also commented that when the Board has determined what courses will be offered, an inventory of what equipment needs to be replaced will be undertaken.

Trustee Luciani commented that the session at Holy Trinity Catholic High School with Emily Chung, who owns an auto repair service, was well received and a great opportunity for female students to see a woman in that role / trade.

Superintendent Greco shared information regarding the distribution of Special Education funds:

- Increase staff allocation to support the significant increase in students receiving Special Education programs and services.
- Professional learning for staff in Self-Regulation, Autism Spectrum Disorder and to address gaps in reading, speech and language.
- Implementation of additional interventions and supports for Grades Kindergarten to Grade 3.

He also shared information regarding the distribution of Well-Being and Mental Health funds:

- Provide Mental Health Professionals in schools.
- Provide resources to support the Board's Mental Health and Additions Strategy and Action Plan.
- Professional development and training in Self-Regulation and Restorative Practices.
- Resources to support Safe and Accepting Schools and Bullying Prevention Initiatives.

Trustee Chopp questioned if CCAT Testing in Grade 2 revealed any student difficulties. Superintendent Greco noted that 75% of students are not at the expected level in speech and language.

Trustee Luciani asked if the Board's compliment of special education teachers had been reduced. Superintendent Greco noted that the Board's compliment of special education teachers in elementary and secondary schools had not been reduced. He also noted that he and Superintendent Keys would email trustees regarding the misleading reduction.

Trustee Luciani also wondered what the increase in text books and supplies could be attributed to. Superintendent Greco noted that the increase was due to an increase in assisted devices and equipment for students as the Board had received more referrals that students receive an assistive device. He also noted that the increase in supplies for new programs was due to increased enrolment.

Superintendent Keys shared information regarding the distribution of School Operations and Maintenance funds:

- Critical investments in replacing worn-out and inefficient tools and resources for the Board's custodial team. This is a multi-year initiative.
- Continued focus on ventilation enhancements.
- Commodities, i.e., gas, water, hydro, have increased, carbon tax.
- BHN Cares and other environmental sustainability initiatives.



He also shared information regarding the distribution of Student Transportation funds:

- Continued implementation of the Chipmunk app, which is an application made available to families that allows the tracking of the child's bus and estimated time of arrival.
- 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 College School.
- Significant inflationary cost pressures.

Trustee Chopp asked if the Board was providing late bus service for our secondary students. Superintendent Keys noted that late busses are still being provided for those students.

Superintendent Keys shared information regarding the distribution of Board Administration and Governance funds:

- 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.
- Resources to investigate next steps to enhance Staff Wellness Program and review current EAP program.
- New employee orientation, training and support programs.

The Capital Budget includes school renewal, improvements, portables, and school builds. For 2022-23, the Capital Budget is about \$6.6 million, a \$1 million decrease from revised estimates.

In 2021-22, the Board opened new Child Care facilities at Our Lady of Providence Catholic Elementary School, Brantford and Holy Trinity Catholic High School, 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 in Caledonia and Catholic Secondary School in Brantford/Brant. The anticipated opening of each school is September 2025 and September 2026, respectively.

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.

Trustee Chopp wondered how many portables were at St Patrick's School in Caledonia and the status of the day care contract at the school. Superintendent Keys replied that there were three portables at the school and that a few more years remained with the day care provider's contract.

Trustee Luciani wondered if lot levies were increasing Brant and if lot levies would be established in Haldimand-Norfolk? Superintended Keys noted that the EDC was reviewed in the 2021-22 School Year and that by-law will expire in 2023. He reported that, at this time, an EDC is not required in Haldimand-Norfolk.



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## Minutes

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Moved by: Mark Watson

Seconded by: Carol Luciani

THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2022-23 Salaries and Benefits Budget, in the amount of \$121,054,568.

Moved by: Mark Watson

Seconded by: Carol Luciani

THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2022-23 Other Operations Budget, in the amount of \$31,763,695.

Moved by: Mark Watson

Seconded by: Carol Luciani

THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2022-23 Capital Budget, in the amount of \$6,551,173.

**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.

**5. Report on the In-Camera Session:**

Moved by: Mark Watson

Seconded by: Carol Luciani

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

**6. Future Meetings**

Chair Petrella noted that the next Budget Committee Meeting will be at the Call of the Chair.

**7. Adjournment**

Moved by: Carol Luciani

Seconded by: Mark Watson

THAT the Budget Committee adjourns the meeting of June 14, 2022.

**Carried**

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**Next Meeting:** Call of the Chair

## 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 13, 2022  
Submitted by: Mike McDonald, Director of Education & Secretary

### 2022-23 REVISED ESTIMATES

Public Session

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#### **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 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 2022-23 revised budget is attached as Appendix A and summarizes the Board's financial results, enrolment, and staffing, revised revenue compared to budget, and revised expenses compared to budget.

A balanced budget continues to be projected for 2022-23.

#### **Enrolment**

Overall, the Board's average daily enrolment (ADE) is now projected to increase by 374 to 11,458. ADE is comprised of actual enrolment reported on October 31, 2022 and projected at March 31, 2023.

Elementary schools have seen a significant increase in families moving into the Board's jurisdiction or transferring from other boards at a higher rate than projected. Secondary school enrolment is expected to remain stable.

#### **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 \$4.5 million and is largely attributed to the following:

- An overall increase in expected average daily enrolment (ADE).
- Increase of approximately \$0.3 million in Priorities and Partnership Funds (PPF), primarily associated with cyber protection, ventilation, and tutoring supports from the prior year.
- Release of transportation costing benchmarks by the Ministry of Education.



### Expenditures

Expenses are projected to increase by approximately \$4.5 million.

Salary and benefits increased by approximately \$2.7 million:

- Additional teachers and early childhood educators were required for the increase in enrolment and compliance with class size regulation for in-person learning.
- Additional educational assistants for increased supports related to student needs.
- Additional health and safety and disability management supports to address increasing staff leaves.
- This 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 approved reviews through planning services to address accommodation issues.

### **RECOMMENDATION:**

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

**Brant Haldimand Norfolk Catholic District School Board**  
**2022/2023 First Quarter Financial Report - Revised Budget**  
**For the Period Ended August 31, 2023**

**Summary of Financial Results**

	Budget	Revised Budget	In-Year Change	
			\$	%
<b>Revenue</b>				
Grants for Student Needs (GSN)	122,542,857	126,794,385	4,251,528	3.5%
Local Taxation	16,491,432	16,501,033	9,601	0.1%
Priorities and Partnership Funds (PPF)	1,357,100	1,630,929	273,829	20.2%
Other Revenue	8,926,874	8,916,046	(10,828)	-0.1%
School Generated Funds	3,500,000	3,500,000	-	0.0%
<b>Total Revenue</b>	<b>152,818,263</b>	<b>157,342,393</b>	<b>4,524,130</b>	<b>3.0%</b>
<b>Expenses</b>				
Classroom Instruction and Learning	119,255,982	123,046,741	3,790,759	3.2%
School Operations/Maintenance	21,273,439	21,627,937	354,498	1.7%
Student Transportation	6,980,735	7,119,928	139,193	2.0%
Board Administration	5,308,107	5,547,787	239,680	4.5%
<b>Total Expenses</b>	<b>152,818,263</b>	<b>157,342,393</b>	<b>4,524,130</b>	<b>3.0%</b>
<b>Surplus/(Deficit) before Accum Surplus</b>	-	-	-	-
Draw on Accumulated Surplus	-	-	-	-
<b>Surplus/(Deficit), end of year</b>	-	-	-	-

**Changes in Revenue:**

**GSN:** Increase primarily driven by increase in ADE, release of transportation funding, and increase in teacher qualification and experience factor.

**PPF:** Additional PPF confirmed related to cyber protection, ventilation, tutoring (from prior year).

**Changes in Expenses:**

**Classroom Instruction:** Additional staffing requirements due to increased enrolment and student needs.

**School Operations:** Increase in custodial support (additional portables), planning costs, and PPF carry forwards.

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

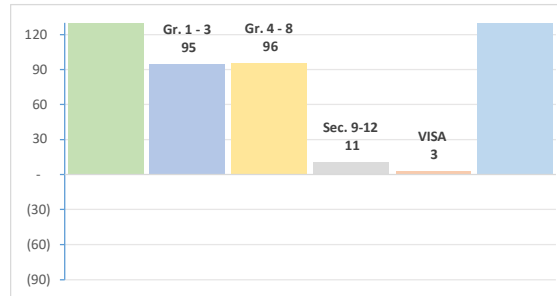
**Board Administration:** Additional staffing support and efficiency and effectiveness projects.

**Summary of Enrolment**

ADE	Budget	Revised Budget	In-Year Change	
			#	%
<b>Elementary</b>				
JK/SK	1,317	1,489	172	13.1%
Gr. 1 - 3	2,313	2,408	95	4.1%
Gr. 4 - 8	3,730	3,826	96	2.6%
VISA Students	-	-	-	0.0%
<b>Total Elementary</b>	<b>7,360</b>	<b>7,723</b>	<b>363</b>	<b>4.9%</b>
<b>Secondary</b>				
Pupils of the Board	3,725	3,735	11	0.3%
VISA Students	10	13	3	30.0%
<b>Total Secondary</b>	<b>3,735</b>	<b>3,748</b>	<b>14</b>	<b>0.4%</b>
<b>Total</b>	<b>11,095</b>	<b>11,471</b>	<b>377</b>	<b>3.4%</b>

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

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



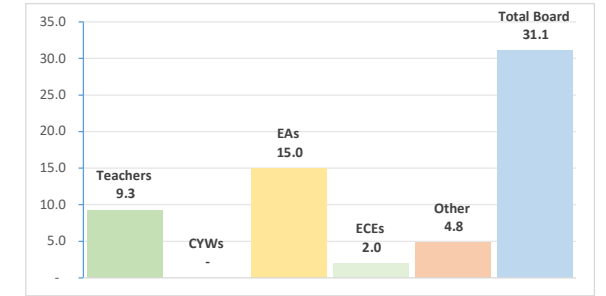
**Changes in Enrolment: Revised Budget vs Actual**

**Elementary:** Increase attributed to families moving into Board's jurisdiction or transferring from other Boards.

**Summary of Staffing**

FTE	Budget	Revised Budget	In-Year Change	
			#	%
<b>Classroom</b>				
Teachers	715.5	724.8	9.3	1.3%
CYW's	10.0	10.0	-	0.0%
EAs	164.5	179.5	15.0	9.1%
ECEs	49.0	51.0	2.0	4.1%
<b>Total Classroom</b>	<b>939.0</b>	<b>965.3</b>	<b>26.3</b>	<b>2.8%</b>
<b>Other Support Staff</b>				
School Administration	98.1	98.6	0.5	0.6%
Board Administration	51.0	53.6	2.6	5.1%
Facility Services	96.0	96.7	0.7	0.7%
Consultants/Coordinators	17.0	17.0	-	0.0%
Paraprofessionals	33.0	34.0	1.0	3.0%
<b>Total Other Support Staff</b>	<b>295.1</b>	<b>299.9</b>	<b>4.8</b>	<b>1.6%</b>
<b>Total Staffing</b>	<b>1,234.1</b>	<b>1,265.2</b>	<b>31.1</b>	<b>2.5%</b>

Note: FTE is comprised of actual staffing at October 31, 2022 and projected at March 31, 2023.



**Changes in Staffing: Revised Budget vs Actual**

**Classroom Teachers:** Increase staffing requirements as a result of additional student enrolment and class size compliance.

**Classroom Support Staff:** Additional support required based on student needs and additional funding.

**School Administration:** Additional clerical support as a result of increasing enrolment

**Board Administration:** Increased support for HRS, Health and Safety, and Disability Management.

**Facility Services:** Additional custodial support for additional portables.

**Other Support Staff:** Reallocation of existing position.

**Brant Haldimand Norfolk Catholic District School Board**  
**2022/2023 First Quarter Financial Report - Revised Budget**  
**Comparative Revenue Summary**  
**For the Period Ended August 31, 2023**

<b>Comparative Revenue Summary</b>					
	2022-2023		In-Year Change		Variance Note
	Budget	Revised Budget	\$	%	
<b>Grants for Student Needs (GSN)</b>					
Pupil Foundation	63,604,737	65,855,013	2,250,276	3.5%	a
School Foundation	9,321,529	9,508,762	187,233	2.0%	a
Special Education	19,076,607	19,499,310	422,703	2.2%	a
Language Allocation	2,142,269	2,418,260	275,991	12.9%	a
Indigenous Education	237,114	248,296	11,182	4.7%	
Rural and Northern Education Fund	1,526,244	1,471,049	(55,195)	-3.6%	
Learning Opportunities	1,665,337	1,681,837	16,500	1.0%	
Mental Health & Well Being	948,748	960,204	11,456	1.2%	
Adult and Continuing Education	474,245	419,403	(54,842)	-11.6%	
Teacher and DECE Q and E	10,865,613	11,270,567	404,954	3.7%	b
New Teacher Induction Program	175,805	174,031	(1,774)	-1.0%	
Student Transportation	5,977,294	6,320,524	343,230	5.7%	c
Administration & Governance	4,213,958	4,282,147	68,189	1.6%	
School Operations	11,868,482	12,231,708	363,226	3.1%	a
Community Use of Schools Grant	153,652	153,652	-	0.0%	
Supports for Students	1,157,204	1,157,204	-	0.0%	
Program Leadership	1,000,496	1,000,496	-	0.0%	
Permanent Financing - NPF	146,395	146,395	-	0.0%	
COVID-19 Support	2,001,809	2,001,809	-	0.0%	
<b>Total Operating Grants</b>	<b>136,557,537</b>	<b>140,800,666</b>	<b>4,243,129</b>	<b>3.1%</b>	
<b>Grants for Capital Purposes</b>					
School Renewal	846,093	846,093	-	0.0%	
Short-term Interest	17,864	35,864	18,000	100.8%	
Debt Funding for Capital	1,612,795	1,612,795	-	0.0%	
<b>Total Capital Grants</b>	<b>2,476,752</b>	<b>2,494,752</b>	<b>18,000</b>	<b>0.7%</b>	
<b>Total Grants for Student Needs (GSN)</b>	<b>139,034,289</b>	<b>143,295,418</b>	<b>4,261,129</b>	<b>3.1%</b>	
Note: Total GSN includes taxation revenue received from municipalities					
<b>Priorities and Partnership Funding (PPF)</b>	<b>1,357,100</b>	<b>1,630,929</b>	<b>273,829</b>	<b>20.2%</b>	<b>d</b>
<b>Other Revenue</b>					
Other Non-GSN Grants	322,620	449,648	127,028	39.4%	e
Tuition Fees	911,206	984,502	73,296	8.0%	
Rentals	273,869	273,869	-	0.0%	
Interest	225,000	225,000	-	0.0%	
Other Revenue	975,835	742,299	(233,536)	-23.9%	f
Deferred Revenue	202,734	308,290	105,556	100.0%	g
Amortization of DCC	6,015,609	5,932,437	(83,172)	-1.4%	
<b>Total Other Revenue</b>	<b>8,926,874</b>	<b>8,916,046</b>	<b>(10,828)</b>	<b>-0.1%</b>	
<b>School Generated Funds</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>-</b>	<b>0.0%</b>	
<b>Total Grants and Revenues</b>	<b>152,818,263</b>	<b>157,342,393</b>	<b>4,524,130</b>	<b>3.0%</b>	

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 Additional teachers hired resulting in increased qualifications and experience funding.
- c In addition to the increase in ADE, Ministry released a 2% cost update to funding.
- d Additional PPF confirmed related to cyber protection, ventilation, tutoring (from prior year).
- e Additional funding through Jordan's Principle and OYAP.
- f Reduction in staff on secondments offset by expenses.
- g Increase due to timing of intended use of enveloped or restricted revenues.

**Brant Haldimand Norfolk Catholic District School Board**  
**2022/2023 First Quarter Financial Report - Revised Budget**  
**Comparative Expense Summary**  
**For the Period Ended August 31, 2023**

<b>Comparative Expenditure Summary</b>					
	2022-2023 Budget	2022-2023 Revised Budget	In-Year Change		Variance Note
			\$	%	
<b>Classroom Instruction</b>					
Teachers	75,868,868	76,539,744	670,876	0.9%	a
Supply Teachers	2,761,254	3,203,361	442,107	16.0%	b
Educational Assistants	9,622,760	10,772,289	1,149,529	11.9%	a
Early Childcare Educators	2,700,320	2,693,742	(6,578)	-0.2%	
Classroom Computers	1,369,115	1,436,305	67,190	4.9%	
Textbooks & Supplies	3,563,018	4,429,715	866,697	24.3%	c
Professionals and Paraprofessionals	4,456,010	4,535,639	79,629	1.8%	
Library and Guidance	2,131,274	2,253,541	122,267	5.7%	d
Staff Development	908,442	1,008,963	100,521	11.1%	e
Department Heads	263,700	263,800	100	0.0%	
School Generated Funds	3,500,000	3,500,000	-	0.0%	
<b>Total Classroom Instruction &amp; Learning</b>	<b>107,144,761</b>	<b>110,637,099</b>	<b>3,492,338</b>	<b>3.3%</b>	
<b>School Management</b>					
Principals & Vice Principals	6,271,173	6,307,603	36,430	0.6%	
School Office	3,258,958	3,497,228	238,270	7.3%	f
Co-ordinators and Consultants	2,083,415	2,076,035	(7,380)	-0.4%	
Continuing Education	497,675	528,775	31,100	6.2%	
<b>Total School Management</b>	<b>12,111,221</b>	<b>12,409,641</b>	<b>298,420</b>	<b>2.5%</b>	
<b>Total Classroom Instruction and Learning</b>	<b>119,255,982</b>	<b>123,046,741</b>	<b>3,790,759</b>	<b>3.2%</b>	
<b>School Operations and Maintenance</b>					
School Operations and Maintenance	11,931,450	12,199,388	267,938	2.2%	g
School Renewal	846,093	846,093	-	0.0%	
Interest of Capital Debt	1,586,109	1,586,109	-	0.0%	
Other	-	147,145	147,145	100.0%	h
Amortization	6,909,787	6,849,202	(60,585)	-0.9%	
<b>Total School Operations and Maintenance</b>	<b>21,273,439</b>	<b>21,627,937</b>	<b>354,498</b>	<b>1.7%</b>	
<b>Student Transportation</b>	<b>6,980,735</b>	<b>7,119,928</b>	<b>139,193</b>	<b>2.0%</b>	<b>i</b>
<b>Board Administration</b>					
Trustees	106,550	110,450	3,900	3.7%	
Director and Supervisory Officers	1,008,740	1,033,676	24,936	2.5%	
Board Administration	4,192,817	4,403,661	210,844	5.0%	j
<b>Total Board Administration</b>	<b>5,308,107</b>	<b>5,547,787</b>	<b>239,680</b>	<b>4.5%</b>	
<b>Total Expenses</b>	<b>152,818,263</b>	<b>157,342,393</b>	<b>4,524,130</b>	<b>3.0%</b>	

**Explanations of Budget Variances**

- a Due to increased enrolment and needs additional staff requirements (teachers, EAs).
- b Updated projection based on prior year experience and trends to date.
- c Increase in anticipated spend due to inflation and supply chain delays.
- d Additional guidance sections due to increased enrolment/needs and allocation of Library expenses.
- e Additional funding related to mental health and OYAP.
- f Additional support for increased school enrolments and allocation of school office expenses.
- g Increase in custodial support (additional portables), planning costs, and PPF carry forwards.
- h Permanent Financing - NPF offset by funding
- i Increase related to additional demand for home to school and courtesy transportation.
- j Additional support for Human Resource Services and efficiency and effectiveness projects.

## 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 13, 2022  
Submitted by: Mike McDonald, Director of Education & Secretary

### ANNUAL REPORT ON ACCUMULATED SURPLUS

Public Session

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#### **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 2021-22 year-end reporting and 2022-23 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, information technology infrastructure, unexpected facility costs, school-based needs, and other unforeseen expenditures.

In the past, the Board has set up 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

Set aside for the 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 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?**

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, 2022, the Board’s accumulated surplus was approximately \$30.9 million. This 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

2021-22 Accumulated Surplus	Balance
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**Required Commitments**

Operating Contingency	3,282,442	Ministry requires a 1% - 2% minimum contingency to cover future potential deficits
WSIB	372,088	Future WSIB claims
Sinking Fund Amortization	520,003	Funds set aside to repay debt (HT)
Committed Capital Projects	8,628,998	Portable Classrooms
Encumbered Funds	7,166,293	School Generated Funds balances, accrued interest, future benefit fluctuations, land purchases
<b>Total Required Commitments</b>	<b>19,969,824</b>	

**Specific Purpose Reserves**

Administrative Capital	24,738
Insurance Deductibles	212,281
COVID-19 Pandemic	3,524,535
<b>Total Specific Purpose Reserves</b>	<b>3,761,554</b>

<b>Total Commitments</b>	<b>23,731,378</b>
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<b>Total Unappropriated Funds</b>	<b>7,173,223</b>
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<b>Total Accumulated Surplus</b>	<b>30,904,601</b>
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**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 13, 2022  
 Submitted by: Mike McDonald, Director of Education & Secretary

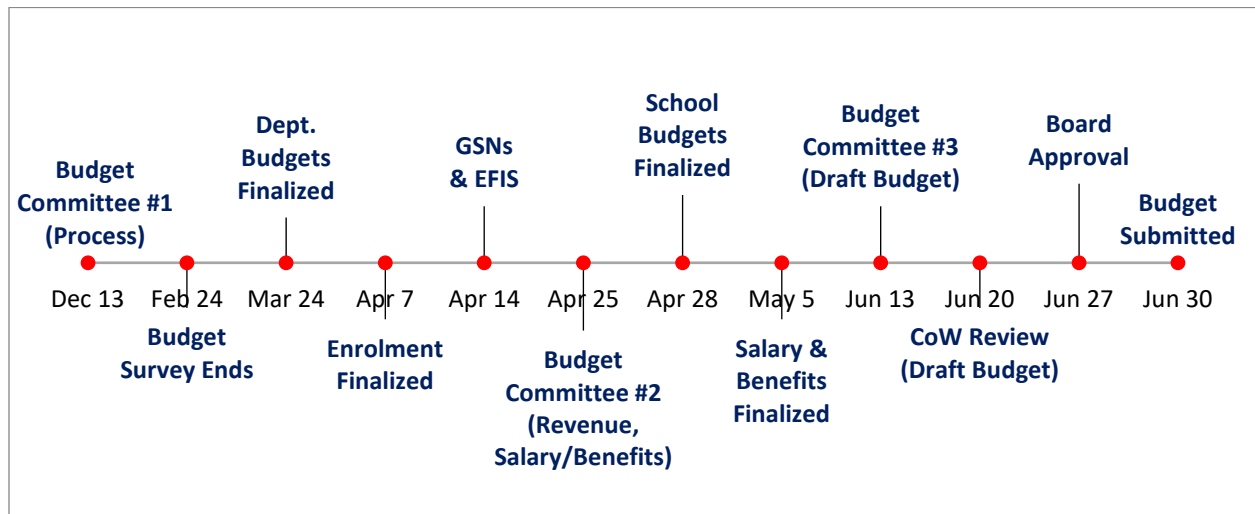
**2023-24 BUDGET PLAN**  
Public Session

**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 2023 and conclude with the presentation of the draft budget to the Budget Committee on June 13, 2023. Administration will request budget approval on June 27, 2023 to file the budget within Ministry of Education timelines.

**DEVELOPMENTS:**

For the 2023-24 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 (GSN) by the Ministry of Education.



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

**RECOMMENDATION:**

THAT the Budget Committee refers the 2023-24 Budget Plan to the Brant Haldimand Norfolk Catholic District School Board for receipt.



**APPENDIX A**

**Brant Haldimand Norfolk Catholic District School Board  
2023-24 Budget Estimates Schedule**

Date	Completed	Key Deliverable	Description of Activity
15-Nov	✓	Ministry Memorandum	Ministry invitation for 2023-24 Education Funding Consultation
6-Dec	✓	Estimates Schedule and Process	Discuss 2023-24 Estimates Schedule and Objectives at SAM
13-Dec	✓	Estimates Schedule and Process	Present 2023-24 Estimates Schedule to Budget Committee
12-Jan		Estimates Schedule and Process	Present 2023-24 Estimates Schedule to AAC
30-Jan		Budget Update	Budget Workshop with Senior Administration
31-Jan		Public Consultation (Online Survey)	Develop with Senior Administration/Communications/Managers Questions for Survey
10-Feb		Public Consultation (Online Survey)	Open Online Survey on 2023-24 Budget Estimates Process
15-Feb		Budget Process Memorandum	Distribute Budget Process Memo to Superintendents, Managers, and Supervisors
17-Feb		Enrolment Projections	Preliminary Enrolment and ADE Projections received from Watson (by this date)
24-Feb		Public Consultation (Online Survey)	Close Online Survey on 2023-24 Budget Estimates Process
3-Mar		Salary and Benefits Budget	Funded FTE Allocations provided to Staffing Committee (based on 2022-23 GSN)
3-Mar		Public Consultation (Online Survey)	Review and Collate results of Online Survey
8-Mar		Public Consultation (Online Survey)	Review Budget Survey Results at SAM/Business Services
10-Mar		Department Budgets	Budget Workshop with Budgetholders
24-Mar		Department Budgets	Receive Budget Submissions from Departments (by this date)
29-Mar		Salary and Benefits Budget	Salary and FTE Staffing <i>Snapshot</i> from HRS/Payroll (base for 2023-24 Budget)
7-Apr		Enrolment Projections	Enrolment and ADE Projections Received and Finalized by Watson (by this date)
14-Apr		Ministry Memorandum	Related of Grants for Student Needs (GSN) and Priority and Partnership Fund (PPF)
14-Apr		Ministry Memorandum	Release of EFIS Forms and Instructions
14-Apr		Salary and Benefits Budget	Send FTE Staffing Reports to Superintendents for Review and Confirmation
17-Apr		Department Budgets	Complete Review Meetings with Department (by this date)
19-Apr		Budget Update	Provide a Budget Update to SAM and Results of Budget Consultation
21-Apr		Salary and Benefits Budget	Complete Review of Salary and Benefits Budget
21-Apr		Salary and Benefits Budget	Updated Funded FTE Allocations Provided to Staffing Committee (based on 2023-24 GSN)
25-Apr		Budget Update	Update to the Budget Committee (GSN/PPF, Budget Consultation, Salary/Benefits)
26-Apr		Budget Update	Presentation to Regional Catholic Parent Involvement Committee
26-Apr		Budget Update	Budget Update to SAM / Discussion and Approval of Department Submissions
28-Apr		School Budgets	Development of School Budgets Based on Forecasted Enrolment
28-Apr		Capital Plan	Complete Capital Plan (by this date)
5-May		Salary and Benefits Budget	Complete Salary and Benefits Budget
10-May		Budget Update	Budget Update to SAM / Discussion of Salary and Benefits
16-May		Budget Update	Presentation to Student Senate
16-May		Budget Update	Presentation to Special Education Advisory Committee
2-Jun		Budget Estimates Report (Draft)	All Budget Estimates Draft Report(s) Complete
7-Jun		Budget Estimates Report (Draft)	Present Draft Budget Estimates Report to SAM
13-Jun		Budget Estimates Report (Draft)	Present Draft Budget Estimates Report to Budget Committee
20-Jun		Budget Estimates Report (Draft)	Prepare/Answer any Trustee Questions on Budget Estimates Report at CoW
27-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 Committee Meetings*

*Date of these items need to be confirmed*