



**BRANT HALDIMAND NORFOLK  
Catholic District School Board**

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

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**Budget Committee  
Wednesday, June 21, 2023 - 5:00 p.m.  
Boardroom / Teams Meeting**

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

**Senior Administration:**  
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 December 13, 2022 Pages 2-5
  - 1.6 Business Arising from the Minutes
  
- 2. Staff Reports & Information Items**
  - 2.1 2023-24 Operating and Capital Budgets Pages 6-52  
Presenter: Scott Keys, Superintendent of Business & Treasurer
  
- 3. Move to In-Camera Session**
  
- 4. Report on In-Camera Session**
  
- 5. Future Meetings**
  
- 6. Adjournment**



**BRANT HALDIMAND NORFOLK  
Catholic District School Board**

**Minutes**

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

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

**Trustees:**

**Present:** Rick Petrella (Chair), Dennis Blake, Carol Luciani

**Senior Administration and Staff Members**

Mike McDonald (Director of Education & Secretary), Kevin Greco (Superintendent of Education), Scott Keys (Superintendent of Business & Treasurer), Jagoda Kirilo (Manager of Financial Services), Lorrie Temple (Superintendent of Education), Phil Wilson (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: Dennis Blake

Seconded by: Carol Luciani

THAT the Budget Committee approves the Agenda of December 13, 2022.

**Carried**

**1.4 Declaration of Interest: Nil.**

**1.5 Approval of the Minutes of June 14, 2022**

Moved by: Carol Luciani

Seconded by: Dennis Blake

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

**Carried**

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

Trustee Blake queried if the childcare program at Holy Trinity Catholic High School had started? Superintendent Temple answered that the program has begun and that it is currently operational.

**2. Staff Reports & Information Items**

**2.1 2022-23 Revised Estimates**

Superintendent Keys noted that annually, the Ministry of Education requires school boards to complete revised estimates to address significant changes from the original estimates submitted



the previous June. He reported that a balanced budget continues to be projected for the 2022-23 School Year.

The Board's overall Average Daily Enrolment (ADE) is projected to increase by 374 to 11,471 students. Elementary enrolment projections indicate an increase of approximately 360 students and there will be a nominal increase at our secondary schools, which can be attributed to the growth and migration of new families into Brantford and Brant County.

Revenue and Expenses are expected to increase by approximately \$4.5 million primarily from:

- an increase in overall ADE, requiring additional classroom teachers and other student supports. Many of the additional supports (i.e., EAs) will be funded through the Ministry's COVID-19 supports.
- an increase in demand for home-to-school transportation as a result of increased enrolment. The Ministry has released their updated costing benchmark, which provided school boards with an additional 2% of revenue.
- additional projects and initiatives through Partnership and Priority Funding (PPF) primarily associated with cyber protection, ventilation, and carry-forward monies from prior year's tutoring funding.
- additional staff to address other health and safety needs, accommodation requirements, and mental health supports.

Moved by: Carol Luciani

Seconded by: Dennis Blake

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

**Carried**

## **2.2 Annual Report on Accumulated Surplus**

Superintendent Keys provided an update on the accumulated surplus balance following the 2021-22 year-end reporting. He noted that the Board has an operating contingency of approximately 2.5% of its operating allocation which, according to Ministry benchmarks, places the Board in a low financial risk position. A summary of the Board's accumulated surplus is provided in Appendix A of this report.

As of August 31, 2022, the Board's accumulated surplus balance was approximately \$30.9 million. This amount is comprised of:

- \$19.9 million (prior year - \$18.7 million) in required commitments (or amounts the Ministry of Education requires school boards to set aside and are not available for internal use), of which, approximately \$8.6 million is reserved for portable classroom purchases over and above the Board's funding.
- \$3.8 million in specific purpose reserves (or amounts the Board has set aside through resolution) and unappropriated amounts
- \$7.1 million in unappropriated funds (or the amount available to be used for specific, approved purposes).



Chair Petrella questioned if funding for the Board's new secondary school would come from Education Development Charges (EDCs) and land priorities funding. Mr. Keys confirmed that the secondary school would be funded through EDCs and land priorities funding from the Ministry of Education.

Moved by: Dennis Blake

Seconded by: Carol Luciani

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

**Carried**

### **2.3 2023-24 Budget Plan**

Superintendent Keys outlined the Board's timeline for submission of the 2023-24 budget, in accordance with Ministry regulations. He noted that the chart outlined in the report, indicates the dates most relevant to the Trustees, which includes three Budget Committee meetings, a public consultation survey, and Board approval dates. Mr. Keys commented that Appendix A provides further detail on the 2023-24 Budget Schedule.

Trustee Blake asked how the public consultation surveys would be completed. Mr Keys commented that four or five survey questions would be forwarded by email, Twitter, etc. to students and staff. The results of the survey will be compiled and used during the 2023-24 budget process.

Moved by: Carol Luciani

Seconded by: Dennis Blake

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

**Carried**

**3. Trustee Inquiries:** Nil.

### **4. Business of the In-Camera Session:**

Moved by: Carol Luciani

Seconded by: Dennis Blake

THAT the Budget Committee moves to an In-Camera Session.

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

Moved by: Dennis Blake

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 has been scheduled on Monday, April 25, 2023 at 3:00 pm.



## BRANT HALDIMAND NORFOLK Catholic District School Board

## Minutes

Catholic Education Centre  
322 Fairview Drive  
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### 7. **Adjournment**

Moved by: Dennis Blake

Seconded by: Carol Luciani

THAT the Budget Committee adjourns the meeting of December 13, 2022.

**Carried**

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**Next Meeting:** Monday, April 25, 2023 at 3:00 pm.

## 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: June 21, 2023  
Submitted by: Michael MacDonald, Director of Education & Secretary

### 2023-24 OPERATING AND CAPITAL BUDGETS

Public Session

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#### **BACKGROUND INFORMATION:**

On April 17, 2023, the Ministry of Education (the “Ministry”) released information regarding Grants for Student Needs (GSN) for the 2023-24 school year.

- [Ministry of Education Memo 2023 B04: GSN Funding](#)

In addition, the Ministry made available the details of the grant formulas and other criteria regarding education funding through the GSN that are used to calculate allocations for budgeting and financial reporting purposes.

- [Education Funding: Technical Paper 2023-24](#)

A balanced and Board-approved budget for the 2023-24 school year is due to the Ministry of Education by June 30, 2023. This report provides the necessary information for the Budget Committee’s recommended approval to the Board of Trustees. This report should be read in conjunction with the Board’s 2023-24 Budget Report document.

A balanced budget will be presented to the Board of Trustees on June 27, 2023.

The Board will be asked to approve the operating and capital budgets and the balance of the salary and benefits budget.

#### **DEVELOPMENTS:**

The budget development process is a collaborative, bottom-up process, whereby administrators, departments and operational budget leaders have meaningful opportunities to make their budgetary needs known and are given opportunities for input throughout the budget development process. Appropriate consultation with the Ministry, Budget Committee and other internal and external stakeholders also takes place through a budget consultation survey.

To ensure we continue to support all students, our Multi-Year Strategic Plan sets direction to identify system goals. The focus of the current Multi-Year Strategic Plan is:

- Belonging for All: Honour the sacred dignity of each person, created in the image of God.
- Teaching and 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.

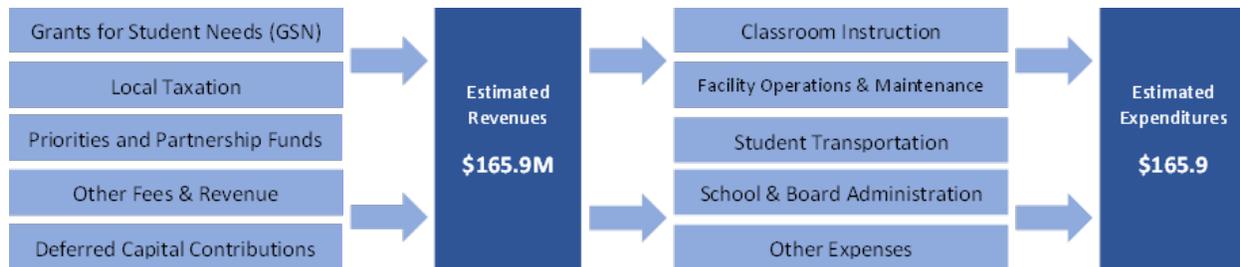
In addition to the above goals and priorities, the Board is committed to:

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

## Operating Budget

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

The Ministry of Education also announced funding through the Priorities and Partnership Funds (PPF) and will provide over \$516.2 million (2022-23, \$355 million) in PPF funding. Of the \$516.2 million, \$372.2 million has been allocated with the Board's portion of this allocation; which is about \$2.1 million.



Senior Administration is presenting a balanced budget for the 2023-24 school year.

The 2023-24 operating budget projects total revenue of about \$165.9 million, an increase of \$8.6 million or 5.4% from 2022-23 revised estimates. This reflects the announcement from the Ministry of Education of support for the increase in enrolment, summer learning supports, safe and clean schools, revised student transportation funding formula and the realignment of Indigenous education funding.

Enrolment is the main driver for the Board's funding. The funding is based on the Average Daily Enrolment (ADE) using the full-time equivalent of students enrolled at each school as of October 31st and March 31st. In line with historical practices, a conservative approach was taken for 2023-24 and projected ADE to be 11,710, representing a 2.2% increase from the prior year.

Total expenditures are projected at \$165.9 million, which is an increase of \$8.6 million or 5.4% from 2022-23 revised estimates. This includes an increase of \$5.6 million in total salaries and benefits, \$1.0 million in student transportation, \$1.9 million in supplies and services, \$0.8 million in amortization, offset by decreases in supplies and services and interest on debt. Total salaries and benefits account for about 78.0% (2022-23 revised estimates, 78.7%) of the total operating expenditures.

- Refer to **Appendix A** for the 2023-24 Budget Dashboard
- Refer to **Appendix B** for the 2023-24 Budget Presentation
- Refer to **Appendix C** for the BHNCD SB 2023-24 Budget Report

## Capital Budget

During the 2023-24 school year, the Board will undertake several facility renewal projects, which are designed to create a safe and more comfortable learning environment for our students and staff. Administration and the Board of Trustees will be reviewing the needs of the system and identifying specific projects for the coming year.

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

In 2021-22, the Ministry of Education approved funding for a new Catholic Elementary School (Caledonia) and Catholic Secondary School (Brantford).

	2022/23 Revised Estimates	2023/24 Estimates	Change From 22-23 Revised Estimates
<b>SCHOOL RENEWAL</b>			
School Renewal	1,353,810	1,078,130	(275,680)
School Condition Improvement	3,030,731	2,526,023	(504,708)
COVID-10 Resilience Infrastructure	112,602	-	(112,602)
<b>TOTAL SCHOOL RENEWAL</b>	<b>\$ 4,497,143</b>	<b>3,604,153</b>	<b>(892,990)</b>
<b>NEW PUPIL PLACES</b>			
New Portable Purchases	278,213	386,541	108,328
Caledonia Catholic Elementary School	2,000,000	3,070,000	1,070,000
Brantford Catholic Secondary School	4,000,000	10,431,500	6,431,500
<b>TOTAL NEW PUPIL PLACES</b>	<b>\$ 6,278,213</b>	<b>\$ 13,888,041</b>	<b>\$ 7,609,828</b>
<b>MINOR TANGIBLE CAPITAL ASSETS</b>	<b>\$ 800,000</b>	<b>\$ 180,000</b>	<b>\$ (620,000)</b>
<b>TOTAL CAPITAL BUDGET</b>	<b>\$ 11,575,356</b>	<b>\$ 17,672,194</b>	<b>\$ 6,096,838</b>

**RECOMMENDATION:**

THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2023-24 Other Operations Budget, in the amount of \$36,456,452.

THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2023-24 Capital Budget, in the amount of \$17,672,194.

Summary of Estimates

	2022/23	2023/24	Change from 22/23	
	Revised Estimates	Estimates	\$	%
<b>Revenue</b>				
Grants for Student Needs (GSN)	143,295,418	150,017,424	6,722,006	4.7%
Priorities and Partnership Funds (PPF)	1,630,929	2,117,499	486,570	29.8%
Other Revenue	8,916,046	10,266,189	1,350,143	15.1%
School Generated Funds	3,500,000	3,500,000	-	0.0%
<b>Total Revenue</b>	<b>157,342,393</b>	<b>165,901,112</b>	<b>8,558,719</b>	<b>5.4%</b>
<b>Expenses</b>				
Classroom Instruction and Learning	123,046,741	128,829,020	5,782,279	4.7%
School Operations/Maintenance	21,627,937	22,863,041	1,235,104	5.7%
Student Transportation	7,119,928	8,157,746	1,037,818	14.6%
Board Administration	5,547,787	6,051,304	503,517	9.1%
<b>Total Expenses</b>	<b>157,342,393</b>	<b>165,901,112</b>	<b>8,558,719</b>	<b>5.4%</b>
<b>Surplus/(Deficit) before Accum Surplus</b>	-	-	-	-
Draw on Accumulated Surplus	-	-	-	-
<b>Surplus/(Deficit), end of year</b>	-	-	-	-

Changes in Revenue: 2022/23 Revised Estimates vs. 2023/24 Estimates

**Grants for Student Needs:** Increase due to enrolment, enhanced benchmarks, transfers from PPF, new transportation funding, realignment of Indigenous education funding, offset by the expiration of the COVID-19 Learning Recovery Fund.

**Priorities and Partnership Funds:** Increase due to timing of PPF announcements, offset by transfer to GSN.

**Other Revenue:** Increase due to higher anticipated interest rates, seconded staff, use of deferred revenues, amortization of deferred capital contributions, offset by demand for international education, and transfers to GSN.

Changes in Expenses: 2022/23 Revised Estimates vs. 2023/24 Estimates

**Classroom Instruction:** Increase due to addition staff for increased enrolment, salary and benefit benchmarks, supply coverage, and software/technology through PPF.

**School Operations/Maintenance:** Increase due to additional staff to support clean/safe schools, inflationary pressures on consumables/contracts, change in salary and benefit benchmarks, and anticipated casual coverage.

**Student Transportation:** Increase resulting from additional eligible riders and change in expenses from release of funding formula.

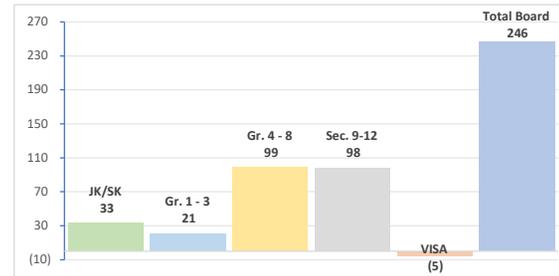
**Board Administration:** Increase due to additional staff to support strategic priorities and inflationary pressures on subscriptions and other contractual supports.

Summary of Enrolment

ADE	2022/23	2023/24	Change from 22/23	
	Revised Estimates	Estimates	#	%
<b>Elementary</b>				
JK/SK	1,489	1,522	33	2.2%
Gr. 1 - 3	2,408	2,429	21	0.9%
Gr. 4 - 8	3,826	3,925	99	2.6%
VISA Students	-	2	2	0.0%
<b>Total Elementary</b>	<b>7,723</b>	<b>7,878</b>	<b>155</b>	<b>2.0%</b>
<b>Secondary</b>				
Pupils of the Board	3,735	3,834	98	2.6%
VISA Students	13	6	(7)	-53.8%
<b>Total Secondary</b>	<b>3,748</b>	<b>3,840</b>	<b>91</b>	<b>2.4%</b>
<b>Total</b>	<b>11,471</b>	<b>11,718</b>	<b>246</b>	<b>2.1%</b>

Note: ADE is comprised of projected enrolment at October 31, 2023 and March 31, 2024.

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

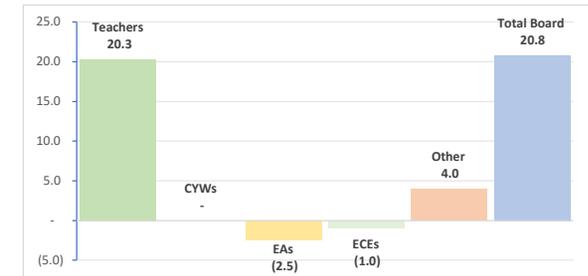


Changes in Enrolment: 2022/23 Revised Estimates vs. 2023/24 Estimates

**Elementary and Secondary ADE:** The Board continues to see modest growth in enrolment primarily due to significant increase in families moving into the Board's jurisdiction and continued development in many municipalities.

Summary of Staffing

FTE	2022/23	2023/24	Change from 22/23	
	Revised Estimates	Estimates	#	%
<b>Classroom</b>				
Teachers	725.3	745.6	20.3	2.8%
CYW's	10.0	10.0	-	0.0%
EAs	179.5	177.0	(2.5)	-1.4%
ECEs	51.0	50.0	(1.0)	-2.0%
<b>Total Classroom</b>	<b>965.8</b>	<b>982.6</b>	<b>16.8</b>	<b>1.7%</b>
<b>Other Support Staff</b>				
School Administration	98.6	98.6	-	0.0%
Central Support Staff	53.6	55.6	2.0	3.7%
Facility Services	96.7	97.7	1.0	1.0%
Consultants/Coordinators	17.0	17.0	-	0.0%
Other Support Staff	34.7	35.7	1.0	2.9%
<b>Total Other Support Staff</b>	<b>300.6</b>	<b>304.6</b>	<b>4.0</b>	<b>1.3%</b>
<b>Total Staffing</b>	<b>1,266.4</b>	<b>1,287.2</b>	<b>20.8</b>	<b>1.6%</b>



Changes in Staffing: 2022/23 Revised Estimates vs. 2023/24 Estimates

**Teachers:** Increase due to overall student enrolment growth and additional staffing for math and literacy PPFs.

**EA and ECE:** Decrease due to timing of Jordan's Principal approvals and kindergarten class size, respectively.

**Central Support Staff:** Increase due to additional staff to support strategic priorities.

**Facility Services:** Increase due to additional staff to support clean and safe schools.

**Other Support Staff:** Increase due to additional SLP to support student needs.

**Brant Haldimand Norfolk Catholic District School Board**  
**2023/2024 Estimates**  
**Comparative Revenue Summary**

	2021-22 Actual	2022-23 Revised Estimates	2023-24 Estimates	In-Year Change		Variance Note
				\$	%	
<b>Grants for Student Needs (GSN)</b>						
Pupil Foundation	62,271,525	65,855,013	68,342,276	2,487,263	3.8%	
School Foundation	9,170,501	9,508,762	9,817,631	308,869	3.2%	
Special Education	18,437,745	19,499,310	20,630,666	1,131,356	5.8%	
Language Allocation	1,980,011	2,418,260	2,634,514	216,254	8.9%	
Indigenous Education	245,203	248,296	931,028	682,732	275.0%	a
Rural and Northern Education Fund	1,516,579	1,471,049	1,460,542	(10,507)	-0.7%	
Learning Opportunites	1,621,206	1,681,837	2,051,755	369,918	22.0%	
Mental Health and Well Being	594,660	960,204	1,005,199	44,995	4.7%	
Adult & Continuing Education	460,914	419,403	442,418	23,015	5.5%	
Teacher / DECE Qualification and Experience	10,660,874	11,270,567	11,465,493	194,926	1.7%	
New Teacher Induction Program	27,975	174,031	146,775	(27,256)	-15.7%	
Student Transportation	6,262,693	6,320,524	8,867,550	2,547,026	40.3%	b
Administration & Governance	4,152,150	4,282,147	4,429,476	147,329	3.4%	
School Operations & Renewal	11,543,641	12,231,708	12,903,608	671,900	5.5%	
Community Use of Schools Grant	149,418	153,652	158,319	4,667	3.0%	
Support For Students	1,130,786	1,157,204	1,195,140	37,936	100.0%	
Program Leadership	925,413	1,000,496	1,008,213	7,717	100.0%	
Permenant Financing - NPF	146,395	146,395	146,395	-	0.0%	
COVID Learning Recovery Fund	-	2,001,809	-	(2,001,809)	100.0%	c
<b>Total Grants for Student Needs</b>	<b>131,297,690</b>	<b>140,800,666</b>	<b>147,636,998</b>	<b>6,836,332</b>	<b>4.6%</b>	<b>d</b>
<b>Grants for Capital Purposes</b>						
School Renewal	667,481	846,093	846,093	-	0.0%	
Short-term Interest	21,354	35,864	83,500	47,636	223.1%	
Debt Funding for Capital	1,767,762	1,612,795	1,450,833	(161,962)	-9.2%	
<b>Total Grants for Capital Purposes</b>	<b>2,456,597</b>	<b>2,494,752</b>	<b>2,380,426</b>	<b>(114,326)</b>	<b>-4.6%</b>	
<b>Priorities &amp; Partnership Funding</b>	<b>4,459,433</b>	<b>1,630,929</b>	<b>2,117,499</b>	<b>486,570</b>	<b>29.8%</b>	<b>e</b>
<b>Other Revenue</b>						
Other Non-GSN Grants	305,227	449,648	314,981	(134,667)	-44.1%	f
Tuition Fees	923,481	984,502	881,998	(102,504)	-11.1%	g
Rentals	258,623	273,869	289,664	15,794	6.1%	
Interest	159,342	225,000	600,000	375,000	235.3%	h
Other Revenue	3,371,597	801,350	943,971	142,621	17.8%	i
Deferred Revenues	(44,888)	249,239	467,227	217,988	87.5%	j
Amortization of DCC	5,200,374	5,932,437	6,768,348	835,911	14.1%	k
<b>Total Other Revenue</b>	<b>10,173,756</b>	<b>8,916,046</b>	<b>10,266,189</b>	<b>1,350,143</b>	<b>15.1%</b>	
<b>School Generated Funds</b>	<b>2,688,193</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>-</b>	<b>0.0%</b>	
<b>Total Grants and Revenue</b>	<b>151,075,669</b>	<b>157,342,393</b>	<b>165,901,112</b>	<b>8,558,719</b>	<b>5.4%</b>	

Note: 2022-2023 Revised Estimates was presented to the Board of Trustees in December 2022

**Explanations of Variances from Revised Estimates**

- a Increase a result of the realignment of Indigenous education funding. Future communication on intended use.
- b The Ministry of Education released a new funding formula, resulting in an increase in student transportation revenue.
- c Decrease a result of the expiration of the COVID-19 Learning Recovery Fund.
- d Increase due to enrolment, revised benchmarks, and transfers from PPF.
- e Increase due to timing of PPF announcements.
- f Decrease due to Summer learning programming transferred to GSN and timing of Jordan's Principal approvals.
- g Decrease due to demand for international education.
- h Increase due to anticipated higher interest rates.
- i Increase resulting from additional secondment and OYAP funding.
- j Increase form the use of restricted revenues from prior year.
- k Increase due to timing of completion of construction projects and additional portables.

**Brant Haldimand Norfolk Catholic District School Board**  
**2022/2023 Estimates**  
**Comparative Expense Summary**

	2021-22 Actual	2022-23 Revised Estimates	2023-24 Estimates	In-Year Change		Variance Note
				\$	%	
<b><u>Classroom Instruction &amp; Learning</u></b>						
Teachers	73,566,539	76,539,744	79,980,537	3,440,793	4.5%	
Supply Teachers	4,438,612	3,203,361	3,551,565	348,204	10.9%	
Educational Assistants	9,400,386	10,772,289	10,932,767	160,478	1.5%	
Early Childcare Educators	2,681,620	2,693,742	2,928,021	234,279	8.7%	
Classroom Computers	1,430,899	1,436,305	2,005,230	568,925	39.6%	a
Textbooks & Supplies	2,954,524	4,429,715	4,765,174	335,458	7.6%	b
Professionals and Paraprofessionals	4,303,915	4,535,639	4,952,095	416,456	9.2%	
Library and Guidance	1,888,578	2,253,541	2,405,497	151,956	6.7%	
Staff Development	297,304	1,008,963	1,008,318	(645)	-0.1%	
Departement Heads	259,631	263,800	264,540	740	0.3%	
School Generated Funds	2,578,100	3,500,000	3,500,000	-	0.0%	
<b>Total Classroom Instruction &amp; Learning</b>	<b>103,800,108</b>	<b>110,637,099</b>	<b>116,293,744</b>	<b>5,656,644</b>	<b>5.1%</b>	<b>c</b>
<b><u>School Management</u></b>						
Principals & Vice Principals	6,482,040	6,307,603	6,320,945	13,342	0.2%	
School Office	3,581,678	3,497,228	3,515,838	18,610	0.5%	
Co-ordinators and Consultants	1,550,578	2,076,035	2,110,445	34,410	1.7%	
Continuing Education	523,010	528,775	588,049	59,274	11.2%	
<b>Total School Management</b>	<b>12,137,306</b>	<b>12,409,641</b>	<b>12,535,277</b>	<b>125,635</b>	<b>1.0%</b>	<b>d</b>
<b><u>Student Transportation</u></b>	<b>6,988,484</b>	<b>7,119,928</b>	<b>8,157,746</b>	<b>1,037,818</b>	<b>14.6%</b>	<b>e</b>
<b><u>Board Governance &amp; Administration</u></b>						
Trustees	91,251	110,450	112,247	1,797	1.6%	
Director and Supervisory Officers	975,454	1,033,676	1,033,029	(647)	-0.1%	
Board Administration	4,190,303	4,403,661	4,906,027	502,366	11.4%	f
<b>Total Board Governance &amp; Administration</b>	<b>5,257,008</b>	<b>5,547,787</b>	<b>6,051,304</b>	<b>503,517</b>	<b>9.1%</b>	
<b><u>School Operations &amp; Maintenance</u></b>						
School Operations and Maintenance	12,334,748	12,346,533	13,492,371	1,145,838	9.3%	g
School Renewal	667,481	846,093	846,093	-	0.0%	
Personal Protective Equipment	1,426,606	-	-	-	0.0%	
Interest on Capital Debt	1,752,075	1,586,109	1,416,445	(169,664)	-10.7%	h
Amortization	6,629,453	6,849,202	7,108,132	258,930	3.8%	i
<b>Total School Operations &amp; Maintenance</b>	<b>22,810,363</b>	<b>21,627,937</b>	<b>22,863,041</b>	<b>1,235,104</b>	<b>5.7%</b>	
<b>Total Expenditures</b>	<b>150,993,269</b>	<b>157,342,393</b>	<b>165,901,112</b>	<b>8,558,719</b>	<b>5.4%</b>	

**Explanations of Variances from Revised Estimates**

- a Increase due to software and other technology purchased through PPF, offset by the timing of staff device preplacement program.
- b Increase a result of the timing for allocating specific school budget lines.
- c Increase due to addition staff for increased enrolment, anticiapted supply coverage, and changes in benchmarks.
- d Increase due to additional staff for identified system needs and changes in salary and benefits benchmarks.
- e Increase resulting from additional eligible riders and change in expenses from release of funding formula.
- f Increase due to additional staff to support strategic priorities and inflationary pressures on subscriptions and other contractual supports.
- g Increase due to additional staff to support clean/safe schools, inflationary pressures on consumables/contracts, change in salary and benefit benchmarks, and anticipated casual coverage.
- h Decrease due to lower interest payments relating to long term debt and no new debt issuances.
- i Increase due to timing of construction projects and other capital purchases.

# Brant Haldimand Norfolk

2023-24

# Operating and Capital Budget

for all



# Agenda



- Provincial Update
- Budget Process and Overview
- 2023-24 Average Daily Enrolment
- Operating Revenue
- Operating Expenses
- Capital Expenses
- Board Motions

For all

# Provincial Update



## New Investments

- Safe and Clean Schools
- Summer Learning Supports

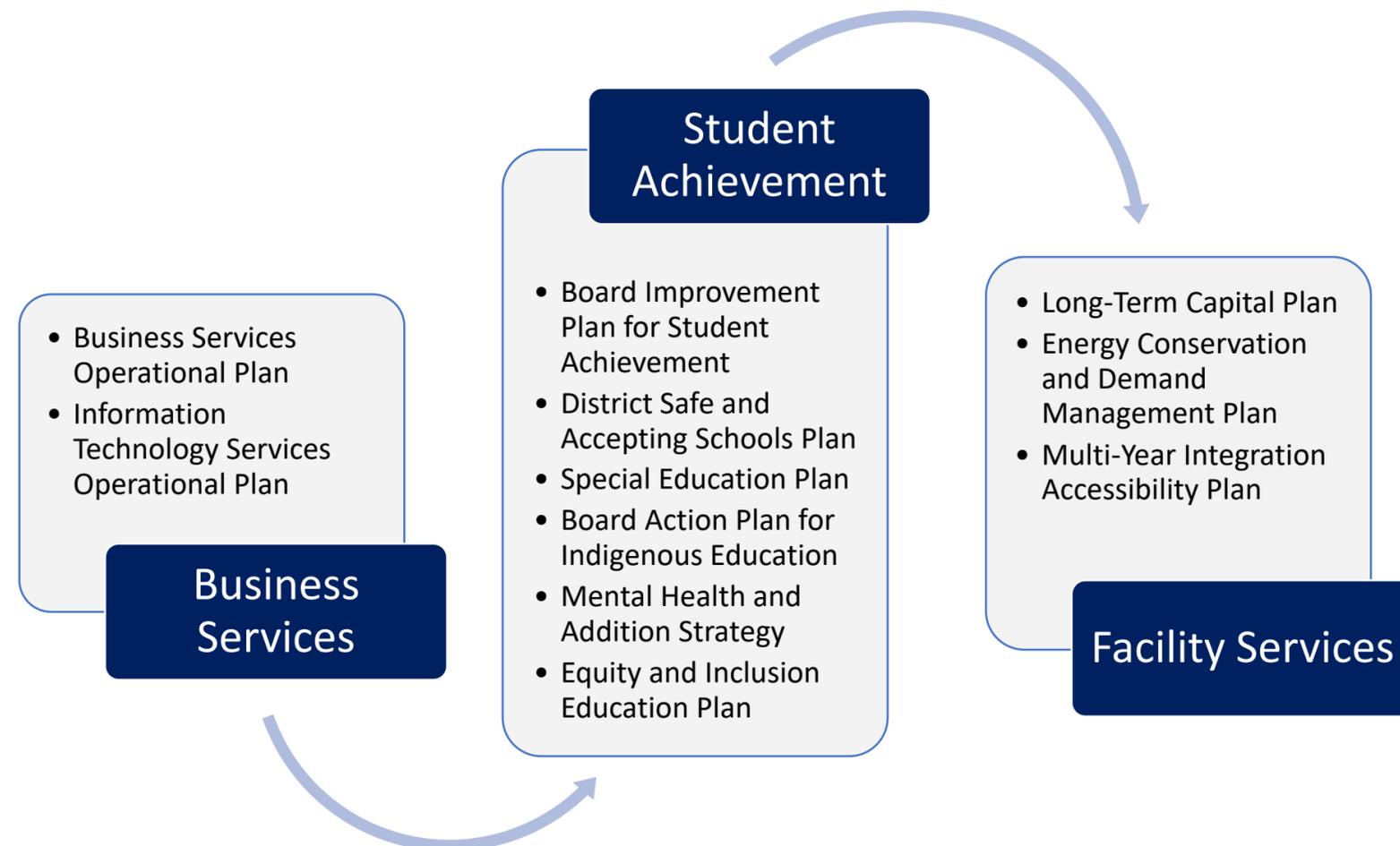
## Ongoing Enhancements

- Student Transportation, Indigenous Education
- Commodity Prices
- Salary/Benefit Enhancements
- Student Support Funds

## Discontinued

- COVID-19 Learning Recovery Fund

# Budget Process



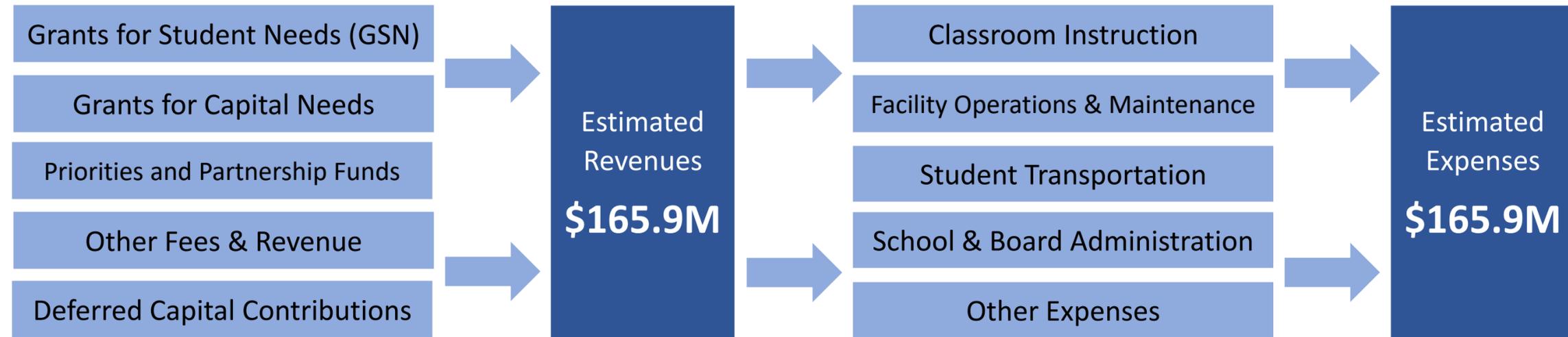
# Budget Process



December 2022 / January 2023	February / March 2023	April / May 2023	June 2023
<ul style="list-style-type: none"> <li>Finalize budget process plan</li> <li>Board goals finalized and aligned with the Board's Strategic Plan</li> <li>Presentation of budget process and plan to Budget Committee, Administrators, Managers, and budget holders.</li> </ul>	<ul style="list-style-type: none"> <li>Grants for Student Needs (GSN) release</li> <li>Questica budget presentation to budget holders.</li> <li>Budget made available to budget holders.</li> <li>Budget consultation survey completed</li> </ul>	<ul style="list-style-type: none"> <li>Elementary and secondary enrolment projections finalized</li> <li>Staffing determinations and preliminary class organizations</li> <li>Revenue and expenditure determination, based on GSN</li> </ul>	<ul style="list-style-type: none"> <li>Final budget balancing</li> <li>Senior Administration review</li> <li>Budget presentation to Committee</li> <li>Trustee deliberation</li> <li>Trustee Approval</li> <li>File with the Ministry of Education</li> <li>Presentation of Budget Book</li> </ul>

➤ Boards are required to have their operating and capital budgets approved by the Board of Trustees and submitted to the Ministry of Education no later than June 30, 2023.

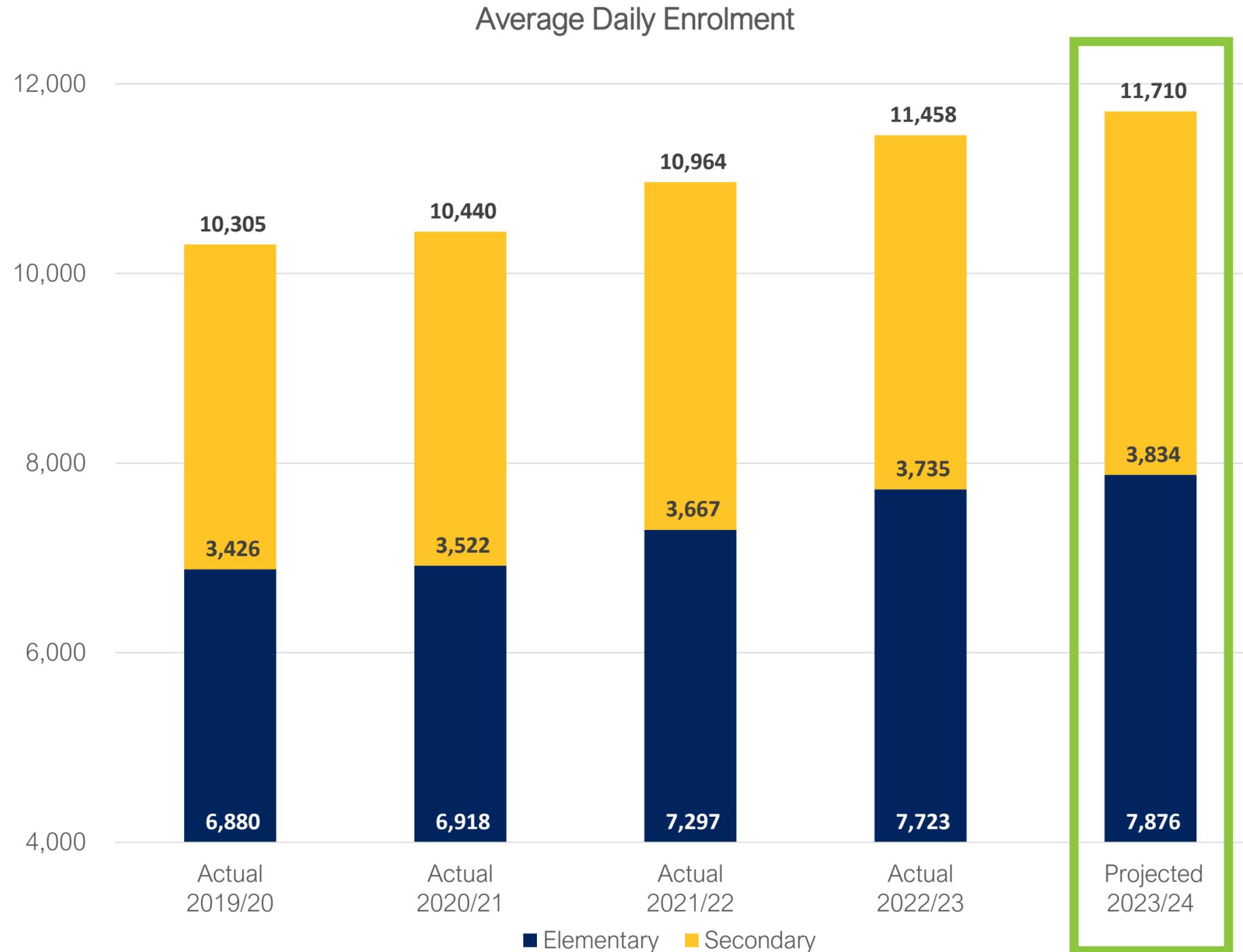
# Budget Overview



## Budget Challenges

- Inflation & Supply Chains
- Funding Uncertainty
- Collective Agreements
- Absenteeism
- Student/Staff Mental Health
- Recruitment & Retention
- Learning Recovery
- School Utilization
- Special Education Needs

# Average Daily Enrolment



# Operating Revenue



REVENUE CATEGORY	2020/21 Actual	2021/22 Actual	2022-23 Revised Estimates	2023-24 Estimates	Change From 22-23 Revised Estimates
GRANTS FOR STUDENT NEEDS	125,672,586	133,754,287	143,295,418	150,017,424	6,722,006
PARTERSHIP AND PRIORITY FUNDING	4,083,512	4,459,433	1,630,929	2,117,499	486,570
OTHER REVENUE	11,964,946	10,173,756	8,916,046	10,266,189	1,350,143
SCHOOL GENERATED FUNDS	1,227,446	2,688,193	3,500,000	3,500,000	-
<b>TOTAL GRANTS AND REVENUE</b>	<b>142,948,490</b>	<b>151,075,669</b>	<b>157,342,393</b>	<b>165,901,112</b>	<b>8,558,719</b>

The increase in GSN funding can be attributed to:

- An increase in average daily enrolment in elementary and secondary
- Enhancements to the salary and benefit benchmarks
- Revisions to the student transportation formula and realignment of Indigenous Education funding
- Transfers of a several previous Partnership and Priority Funds to the GSN: Specialist High Skills Major expansion, early math interventions, and demographic data gathering
- Increases were offset by the expiration of the COVID-19 Learning Recovery Fund

The increase in Other Revenue is attributed to:

- Higher anticipated interest rates on interest income
- Additional seconded teacher from prior year
- Use of deferred revenues from prior year
- Additional deferred capital contributions from completed projects
- Increases were offset by transfers to GSN, Jordan's Principals approvals, and demand for international education.

# Community Use of Schools – Rates/Fees

## Hourly Rental Rates

Space Type	Type 1	Type 1A	Type 1B	Type 2	Type 3	Type 4	Type 5	Type 6
	JUFA	Non-Profit Youth	Non-Profit Adult	Non-Profit Other	Commercial or Private User	BHNCDSB and Associated Users *	Non-Profit Priority School **	Reciprocal Users
Subsidy (Hourly Rental)	100%	100%	75%	50%	0%	100%	100%	100%
Classroom (Secondary Only)	\$ -	\$ -	\$ 4.00	\$ 8.00	\$ 16.00	\$ -	\$ -	\$ -
Cafeteria (No Kitchen)	\$ -	\$ -	\$ 12.50	\$ 25.00	\$ 50.00	\$ -	\$ -	\$ -
Library (Elementary)	\$ -	\$ -	\$ 7.50	\$ 15.00	\$ 30.00	\$ -	\$ -	\$ -
Library (Secondary)	\$ -	\$ -	\$ 10.00	\$ 20.00	\$ 40.00	\$ -	\$ -	\$ -
Single Gym	\$ -	\$ -	\$ 10.00	\$ 20.00	\$ 40.00	\$ -	\$ -	\$ -
Double Gym	\$ -	\$ -	\$ 15.00	\$ 30.00	\$ 60.00	\$ -	\$ -	\$ -
Triple Gym	\$ -	\$ -	\$ 25.00	\$ 50.00	\$ 100.00	\$ -	\$ -	\$ -
Sports Field	\$ -	\$ -	\$ 4.00	\$ 8.00	\$ 16.00	\$ -	\$ -	\$ -
Outdoor Space/Parking Lot	\$ -	\$ -	\$ 2.50	\$ 5.00	\$ 10.00	\$ -	\$ -	\$ -

## Hourly Custodial Fees

A Board Caretaker must be on site for all activities. Custodial fees will apply when a custodian is not already scheduled to work at a school.

A minimum 2 hour charge will apply.

Subsidy (Custodial Fees)	0%	75%	50%	25%	0%	100%	100%	100%
Monday - Friday	\$ 25.00	\$ 6.25	\$ 12.50	\$ 18.75	\$ 25.00	\$ -	\$ -	\$ -
Saturday - Sunday	\$ 38.00	\$ 9.50	\$ 19.00	\$ 28.50	\$ 38.00	\$ -	\$ -	\$ -
Statutory Holidays	\$ 38.00	\$ 9.50	\$ 19.00	\$ 28.50	\$ 38.00	\$ -	\$ -	\$ -

## Other Community Use of Schools Fees

Applies to all permits

Permit Application	\$ 25.00	To a maximum of \$100.00 per school year
Permit Change	\$ 10.00	Applies to each change after permit is approved and "locked"
Permit Cancellation	\$ 25.00	If cancelled less than 7 calendar days prior to permit
False 9-11/Fire Alarm	\$ 75.00	Fee for making false calls to 911 or fire alarms
"No Show" Fee	\$ 50.00	Plus custodial and other fees, if applicable
Direct Recoverable Costs	TBD	Other direct costs associated with the use of Board facilities
Insurance Coverage	TBD	Applies to permit holders without adequate insurance coverage
Outdoor Lighting Cost	\$ 33.00	Fee per hour for outdoor light usage (outdoor fields)

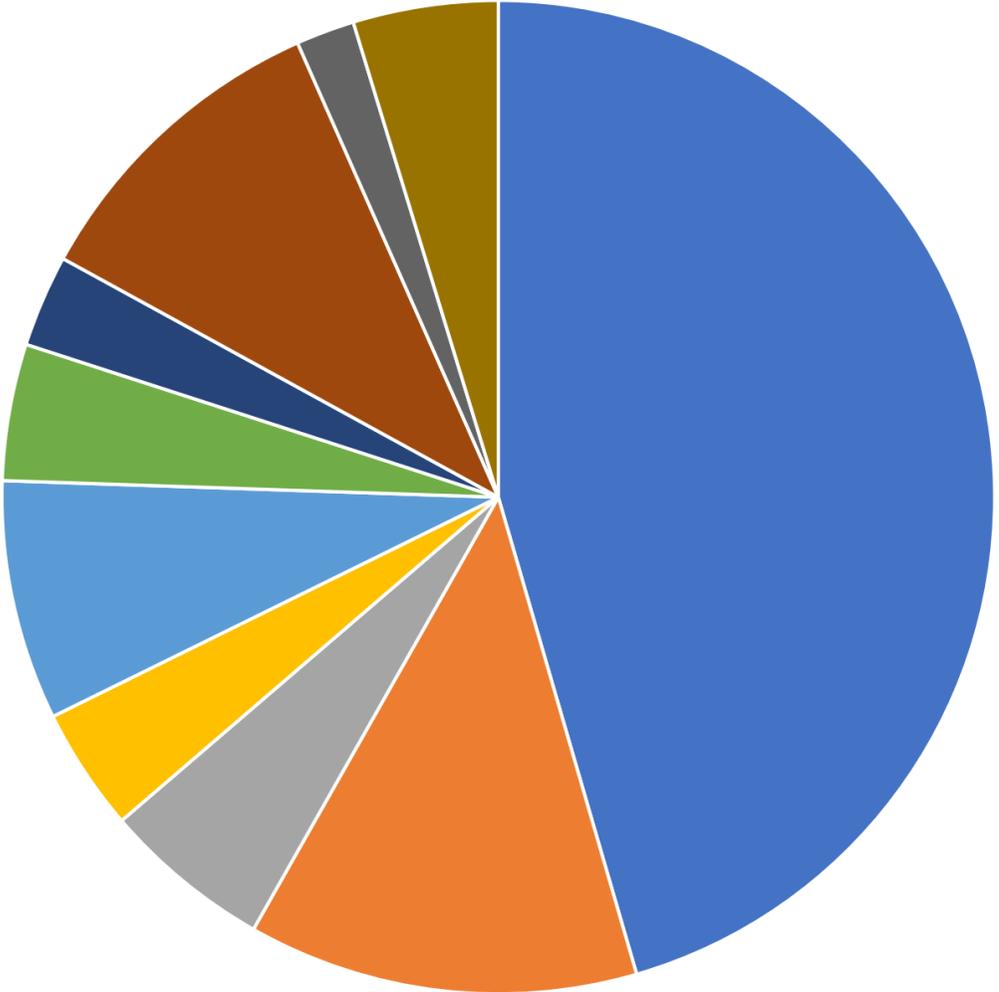
\* Polling stations are responsible to cover direct costs (i.e., custodial fees, security, etc.)

\*\* Fees subject to the limits of Ministry of Education Priority School Funding

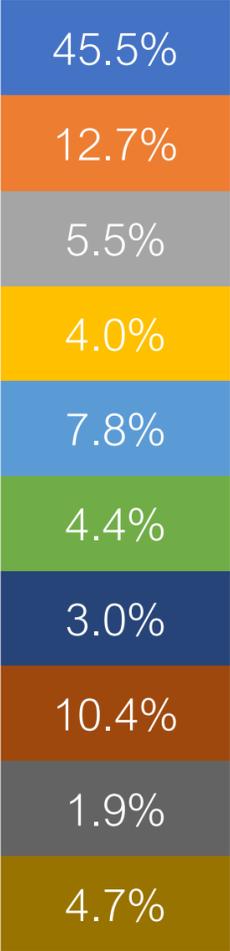
# Operating Expenses



## How Operating/Capital Funding Dollars are Spent



- Classroom Instruction
- School and Classroom Support
- School Administration
- School and Classroom Resources
- School Operation and Maintenance
- Student Transportation
- Board Governance and Administration
- Capital Projects
- School Generated Funds
- Amortization and Other Expenses

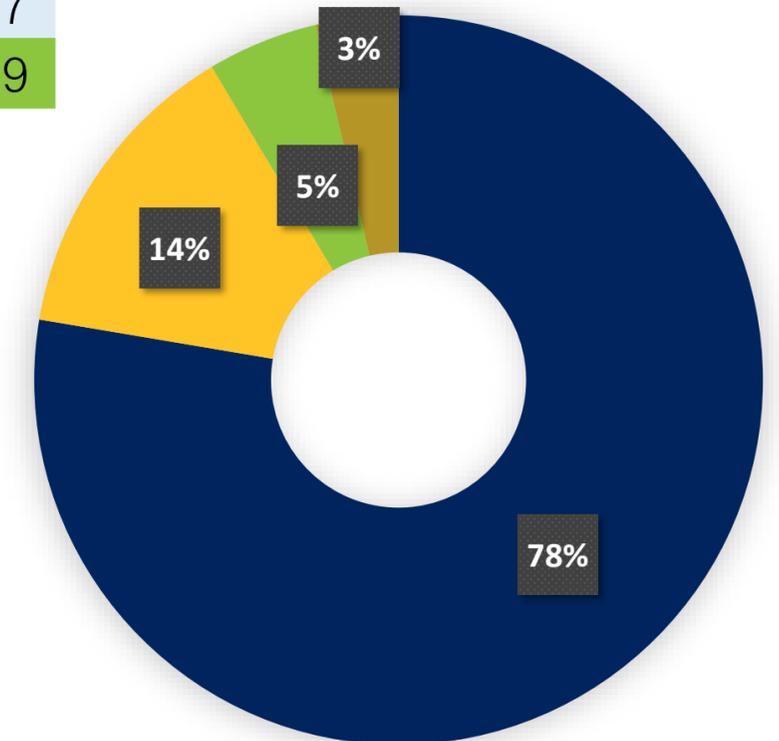


# Operating Expenses



	2020/21 Actual	2021/22 Actual	2022-23 Revised Estimates	2023-24 Estimates	Change From 22-23 Revised Estimates
<b>PLANNING AREA</b>					
Classroom Instruction & Learning	110,128,246	115,937,414	123,046,741	128,829,020	5,782,279
School Operations & Maintenance	20,477,342	22,810,363	21,627,937	22,863,041	1,235,104
Student Transportation	5,916,235	6,988,484	7,119,928	8,157,746	1,037,818
Board Administration	5,444,240	5,257,008	5,547,787	6,051,304	503,517
<b>TOTAL EXPENSES</b>	<b>141,966,063</b>	<b>150,993,269</b>	<b>157,342,393</b>	<b>165,901,112</b>	<b>8,558,719</b>

- Classroom Instruction & Learning
- School Operations & Maintenance
- Student Transportation
- Board Administration



The increase in operating expenses can be attributed to:

- Additional staff for increased enrolment, safe and clean schools, student support, and supporting strategic priorities.
- Enhanced salary and benefit benchmarks.
- Anticipated supply and casual coverage.
- Technology investments and staff device replacement program.
- Inflationary pressures on subscriptions, contractual obligations, and consumables.
- Increased demand for student transportation for eligible riders and change in expenditures resulting from the new funding formula.
- Increases were offset by reduction in staff development and review of department priorities and initiatives.

# Student Achievement



## Elementary and Secondary Programming and Faith Formation

*Lorrie Temple, Superintendent of Education*

- Launch of new board Spiritual Theme: Called to Love; adult faith formation; Faith Day
- Continued implementation of:
  - Elementary math curriculum, including long-term plan and Ministry's new math recovery plan for Grade 3, 6, and 9 and target school support
  - Full Grade 9 de-streaming
- Incorporating Right to Read recommendations to Literacy Plan, use of Heggerty Program (Grades K-2); new language curriculum roll out and implementation; new screener K-2
- Continued growth of Extended French at Assumption; new FI classrooms
- Continuing partnership with Lynwood Arts Centre
- STEM and coding expectation support in math and science
- Experiential learning opportunities for all students
- Review of technical education facilities and plan for renewal
- Community partnerships and skilled trade and workshop opportunities
- Implementation of new transition team for Grade 7 - 10 to support de-streaming and transition of elementary to secondary



# Special Education

## Special Education and Alternative Education

*Phil Wilson, Superintendent of Education*

### Special Education

- Increased staff allocation to support significant increase in students receiving special education programs and services, specifically addition of emergency EA to various settings
- Professional learning for EA in self-regulation, NVCI, First Aid, Emotion Coaching, Life Skills Programming, The Child Welfare System, Equity and Well-Being and Assistive Technology
- Speech and Language Pathologist to support tiered support interventions
- Trial of classroom and school support services from Bartimaeus Inc., to provide specialized behavioural support services to schools
- Additional interventions and support for Grades K – 3 (Empower Reading Program, Story Champs and Key Math)
- Addition of PAL and Community Living Programs at St. John's
- Cognitive services through Nelson
- After School Skills Development Program Summer Camp for students with Autism.

	2022/23 Revised Estimates	2023/24 Estimates	Change from 22-23 Revised Estimates	% Chg
<b>Revenues</b>				
Special Education Per Pupil Amount	9,194,734	9,686,573	491,839	5.3%
Differentiated Special Education Needs	8,102,525	8,717,054	614,529	7.6%
Specialized Equipment Amount	592,163	602,077	9,914	1.7%
Behaviour Expertise Amount	351,977	367,051	15,074	4.3%
Priority & Partnership Funding	140,532	110,000	(30,532)	-21.7%
COVID-19 Learning Recovery Fund	1,031,383	-	(1,031,383)	100.0%
Indigenous Education	107,100	306,986	199,886	100.0%
Benefit Trust Government Contribution	289,560	295,352	5,792	2.0%
Student Support Funding	855,166	874,181	19,015	2.2%
Safe and Clean School Supplement	-	199,765		
<b>TOTAL SPECIAL EDUCATION FUNDING</b>	<b>\$ 20,665,140</b>	<b>\$ 21,159,039</b>	<b>\$ 269,327</b>	<b>1.3%</b>
<b>Expenses</b>				
Special Education Teachers	7,241,503	7,472,564	231,061	3.2%
Supply Staff	666,982	709,704	42,722	6.4%
Educational Assistants	10,558,498	10,785,406	226,908	2.1%
Computer and Technology	394,160	384,000	(10,160)	-2.6%
Textbooks and Supplies	594,742	795,910	201,168	33.8%
Professional, Paraprofessional, and Technicians	1,610,530	1,779,681	169,151	10.5%
Staff Development	171,519	198,783	27,264	15.9%
Coordinators and Consultants	165,750	171,133	5,383	3.2%
<b>TOTAL SPECIAL EDUCATION EXPENSES</b>	<b>\$ 21,403,684</b>	<b>\$ 22,297,181</b>	<b>\$ 893,497</b>	<b>4.2%</b>
<b>SPECIAL EDUCATION SURPLUS/(DEFICIT)</b>	<b>\$ (738,544)</b>	<b>\$ (1,138,142)</b>	<b>\$ (624,171)</b>	<b>84.5%</b>

\* Excluding Education and Community Partnership Program (ECP)

# Student Support Services



## Student Support Services, Well-Being, and Mental Health

*Kevin Greco, Superintendent of Education*

- Provide Mental Health Professionals in schools
- Provide greater student attendance and engagement support
- Provide resources to support the Board's Mental Health and Addictions Strategy and Action Plan
- Professional development and training in Self-Regulation, Trauma Informed Practices and Restorative Practices
- Support the Violence Threat Risk Assessment Protocol
- Resources to support the District Safe and Accepting Schools Plan, Bullying Prevention initiatives and the Anti-Human Sex Trafficking Plan.



# School Operations and Maintenance

## Facility and Construction Services *Scott Keys, Superintendent of Business*

- Critical investments in replacing worn out and inefficient tools and resources for custodial team. This is a multi-year initiative.
- Continued focus on ventilation and AODA enhancements and health and safety of our buildings.
- Commodities (i.e., gas, water, hydro) have increased, carbon tax.
- BHN Cares and other environmental sustainability initiatives



# Board Administration and Governance

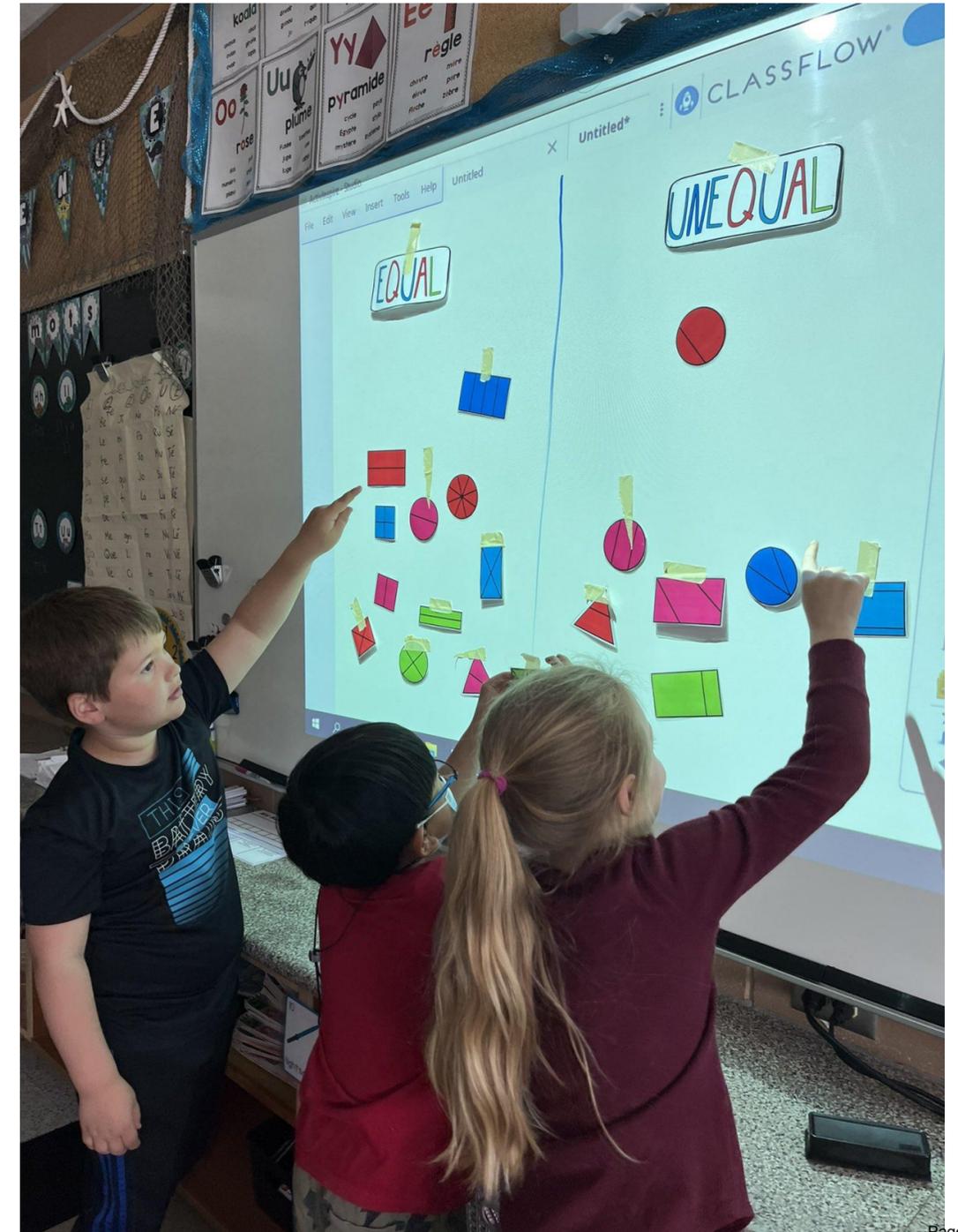
## Director's Office, Business Support Services, HRS

*Mike McDonald, Director of Education*

*Kevin Greco, Superintendent of Education (HRS)*

*Scott Keys, Superintendent of Business*

- Ongoing staff device replacement program.
- Staff leadership development and training and mentorship opportunities for managers and new staff.
- Overall review of administrative process, procedures, and identified efficiencies.
- Review of legacy administrative systems to identify efficiency or alternative solutions.
- Resources to investigate next steps to enhance staff safety and wellness program and a review of our current EAP program.
- New employee orientation, training, and support programs.
- Strategies around employee recruitment, retention, and attendance and engagement.



# Capital Budget

	2022/23 Revised Estimates	2023/24 Estimates	Change From 22-23 Revised Estimates
<b>SCHOOL RENEWAL</b>			
School Renewal	1,353,810	1,078,130	(275,680)
School Condition Improvement	3,030,731	2,526,023	(504,708)
COVID-10 Resilience Infrastructure	112,602	-	(112,602)
<b>TOTAL SCHOOL RENEWAL</b>	<b>\$ 4,497,143</b>	<b>3,604,153</b>	<b>(892,990)</b>
<b>NEW PUPIL PLACES</b>			
New Portable Purchases	278,213	386,541	108,328
Caledonia Catholic Elementary School	2,000,000	3,070,000	1,070,000
Brantford Catholic Secondary School	4,000,000	10,431,500	6,431,500
<b>TOTAL NEW PUPIL PLACES</b>	<b>\$ 6,278,213</b>	<b>\$ 13,888,041</b>	<b>\$ 7,609,828</b>
<b>MINOR TANGIBLE CAPITAL ASSETS</b>	<b>\$ 800,000</b>	<b>\$ 180,000</b>	<b>\$ (620,000)</b>
<b>TOTAL CAPITAL BUDGET</b>	<b>\$ 11,575,356</b>	<b>\$ 17,672,194</b>	<b>\$ 6,096,838</b>



# Accumulated Surplus

	Estimated Balance August 31, 2023	Allocations	Projected Balance August 31, 2024	
<b>REQUIRED COMMITMENTS (EXTERNALLY APPROPRIATED)</b>				
Employee Future Benefits	(547,245)	-	(547,245)	Future Retirement Liabilities
Interest to be Accrued	(832,563)	-	(832,563)	PSAB Interest Expense
Committed Sinking Fund	478,732	(41,271)	437,461	Funds to repay previous debt
School Generated Funds	1,868,748	-	1,868,748	School Specific Surplus
Asset Retirement Obligations	-	(45,628)	(45,628)	Future Asset Retirement Liabilities
Revenues Recognized for Land	6,677,353	-	6,677,353	Land - refer to capital schedule
<b>TOTAL REQUIRED COMMITMENTS</b>	<b>\$ 7,645,025</b>	<b>\$ (86,899)</b>	<b>\$ 7,558,126</b>	
<b>SPECIFIC PURPOSE RESERVES (INTERNALLY APPROPRIATED)</b>				
Administrative Capital	24,738	-	24,738	Administrative Capital Needs
Insurance Fund	212,281	-	212,281	Future deductibles
COVID-19 Pandemic	3,524,535	-	3,524,535	Unfunded Pandemic Expenses
Assumption Sports Field	1,800,000	-	1,800,000	Sports Field Revitalization
Workplace Safety & Insurance Board	372,088	-	372,088	Future WSIB Claims
Completed Capital Projects	8,091,505	279,850	8,371,355	Portables – Amortization Expense
<b>TOTAL SPECIFIC PURPOSE RESERVES</b>	<b>\$ 14,025,147</b>	<b>\$ 279,850</b>	<b>\$ 14,304,997</b>	
<b>TOTAL COMMITMENTS</b>	<b>\$ 21,670,172</b>	<b>\$ 192,951</b>	<b>\$ 21,863,123</b>	
<b>TOTAL UNAPPROPRIATED FUNDS</b>	<b>\$ 8,747,054</b>	<b>\$ (725,954)</b>	<b>\$ 8,021,100</b>	
<b>TOTAL ACCUMULATED SURPLUS</b>	<b>\$ 30,417,226</b>	<b>\$ (533,003)</b>	<b>\$ 29,884,223</b>	

# Proposed Board Motions

1. THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2023-24 Other Operating Budget, in the amount of \$36,456,452.
2. THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2022-23 Capital Budget, in the amount of \$17,672,194.

Excellence in Learning ~ Living in Christ



BRANT HALDIMAND NORFOLK  
Catholic District School Board

for all



BRANT HALDIMAND NORFOLK  
Catholic District School Board

# for all

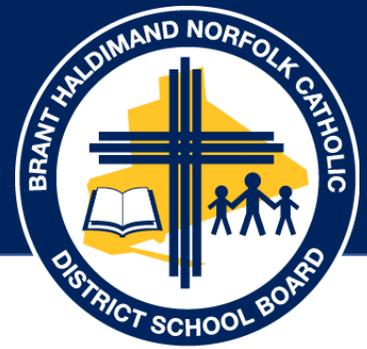
## Budget Report

### 2023-24

Brant Haldimand Norfolk  
Catholic District School Board



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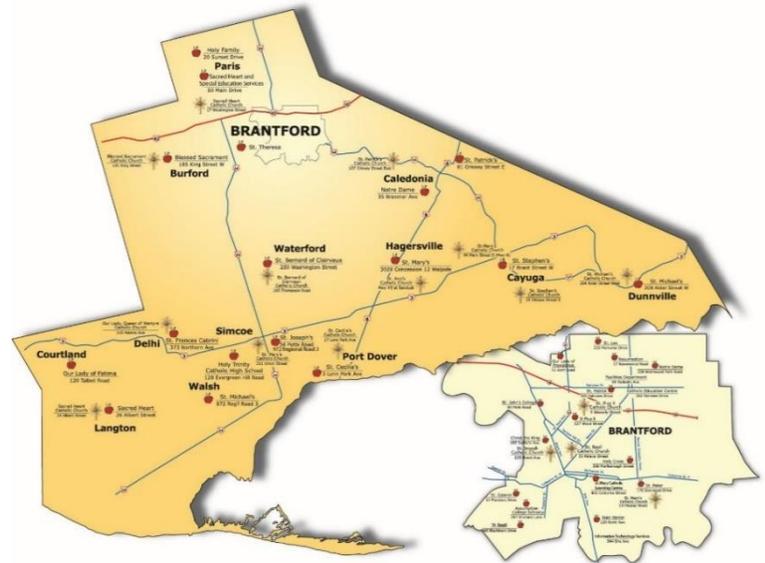
## Accumulated Surplus 20

# BHNCDSB Overview



## About the Board

The Brant Haldimand Norfolk Catholic District School Board provides a Christ-centered education to over 11,000 students. We employ over 900 teachers who are supported by a team of consultants, principals and administrators. Over 500 non-academic staff ensure that the best possible facilities, supports and resources are available to teachers, students and the system. The Board encompasses the broad geographical area of the City of Brantford and the counties of Brant, Haldimand and Norfolk. We are unique in that we belong to three Dioceses: Hamilton, London and St. Catharines. We are located within a one-hour radius of Toronto to the east, London to the west, and Kitchener-Waterloo to the north.



## Schools

- 28 Elementary
- 4 Secondary

## Enrolment (FTE\*)

- 7,876 Elementary
- 3,800 Secondary

## Classroom Staff (FTE\*)

- 732.6 Teachers
- 177.0 Educational Assistants
- 50.0 Early Childhood Educators
- 26.5 Library and Guidance

## Support Staff (FTE\*)

- 98.6 School Support
- 97.7 Facility Services
- 55.6 Central Administration
- 49.2 Student/School Support

## Governance

- 6 Trustees
- 2 Student Trustees

\*FTE = Full-Time Equivalent

for all

# Board of Trustees and Senior Administration



## Board of Trustees

Rick Petrella, Chair of the Board  
City of Brantford  
[rpetrella@bhncdsb.ca](mailto:rpetrella@bhncdsb.ca)  
226.388.1548

Carol Luciani, Vice Chair of the Board  
Norfolk County  
[cluciani@bhncdsb.ca](mailto:cluciani@bhncdsb.ca)  
519.420.7608

Dennis Blake, Norfolk County  
[dblake@bhncdsb.ca](mailto:dblake@bhncdsb.ca)  
519.420.9245

Bill Chopp, City of Brantford  
[bchopp@bhncdsb.ca](mailto:bchopp@bhncdsb.ca)  
519.750.4025

Dan Dignard, County of Brant  
[ddignard@bhncdsb.ca](mailto:ddignard@bhncdsb.ca)  
519.449.5005

Mark Watson, Haldimand County  
[mwatson@bhncdsb.ca](mailto:mwatson@bhncdsb.ca)  
519.429.4103

Caroline Goveas, Student Trustee  
Student at St. John's College  
[studenttrustee@bhncdsb.ca](mailto:studenttrustee@bhncdsb.ca)

Mia Martorelli, Student Trustee  
Student at Assumption College  
[studenttrustee@bhncdsb.ca](mailto:studenttrustee@bhncdsb.ca)

## Senior Administration

Mike MacDonald,  
Director of Education

- Leadership and Strategic Planning
- Communications

Kevin Greco,  
Superintendent of Education:

- Human Resource Services
- Indigenous Education
- Student Support Services

Scott Keys,  
Superintendent of Business:

- Business Support Services
- Planning Services

Lorrie Temple  
Superintendent of Education:

- Faith Formation
- Student Achievement

Phil Wilson  
Superintendent of Education:

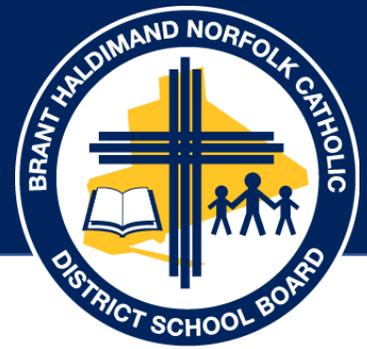
- Alternative Education
- Special Education

# Chair's Message



Message from the Chair of the Budget Committee

# Provincial Funding



## Ministry of Education Update

The Ministry of Education sets several educational policies and programs and annually outlines priorities for boards across the province. To support this, the Ministry of Education provides boards with Grants for Student Needs (GSN) which consists of the Pupil Foundation Grant, School Foundation Grant, and sixteen supplemental grants. This year, the Ministry of Education has committed a projected \$27.1 billion (2022-23, \$26.4 billion) through the GSN.

This year's GSN includes targeted investments for a range of initiatives with the following key budget initiatives impacting the 2023-24 funding model:

### **New Funding Formula Student Transportation**

Starting in the 2023–24 school year, the ministry is implementing a new Student Transportation Grant funding framework that is transparent, equitable, and focused on reliability. As this is the first year of a new funding formula, the grant includes a Transition amount to ensure that no school board experiences a decline in funding compared to their allocation from the 2022–23 school year. The Board will receive \$8.9 million under this new funding formula.

### **Safe and Clean Schools**

The Ministry of Education is providing this supplement to support student well-being and maintaining clean schools through professional or paraprofessional, educational assistants, or caretakers. School boards are expected to prioritize classroom-based staff to support the well-being of students. The Board will receive about \$0.2 million to support this initiative.

### **Summer Learning Supports**

The Ministry of Education is continuing support for summer learning programs to provide literacy and numeracy programs for elementary students who would benefit from additional learning over the summer months. In addition, the Ministry of Education is continuing to allow for the 55-hour credit upgrading summer course option that has been available since summer 2020 and continued access to summer learning programming for First Nation students living on reserves in the summer of 2024). The Board's allocation and funding methodology will be communicated at a later date.

### **Realignment of Indigenous Education Funding**

The Ministry of Education has reviewed the Indigenous Education Grant and is realigning funding to better support Indigenous education priorities. This realignment is reflected through changes to the First Nations, Métis, and Inuit Studies and Board Action Plan allocations within the Indigenous Education Grant, and a one-time realignment mitigation fund. Under this change, the Board is receiving \$0.9 million.

### **Managing Commodity Prices**

The GSN include a 2.0% increase in the non-staff portion of the school operations benchmark to support the increasing cost and usage of commodities.

# Budget Overview



## Multi-Year Strategic Plan

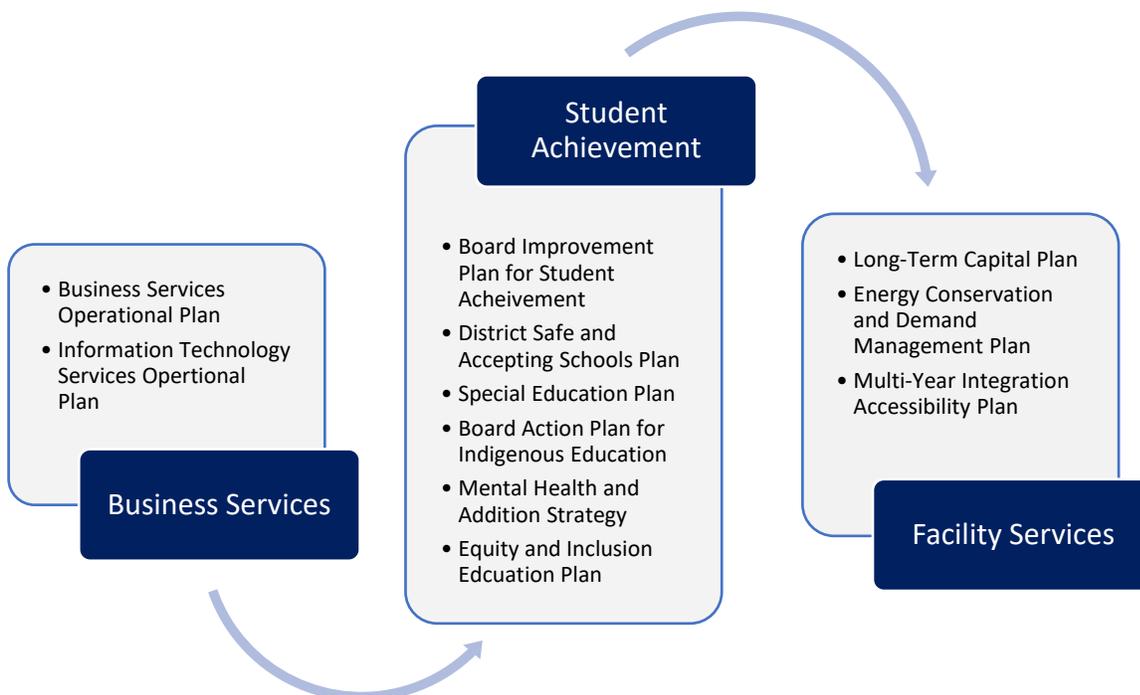
The Board has unique needs when it comes to providing resources to best support our students and communities. To ensure we continue to support all students, our [Multi-Year Strategic Plan](#) sets direction to identify system goals.

The focus of the current Multi-Year Strategic Plan is:



Throughout the budget development process, the 2023-24 operating and capital budgets are aligned with the Multi-Year Strategic Plan to assign monetary resources to the realization of the Board's motto and vision.

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

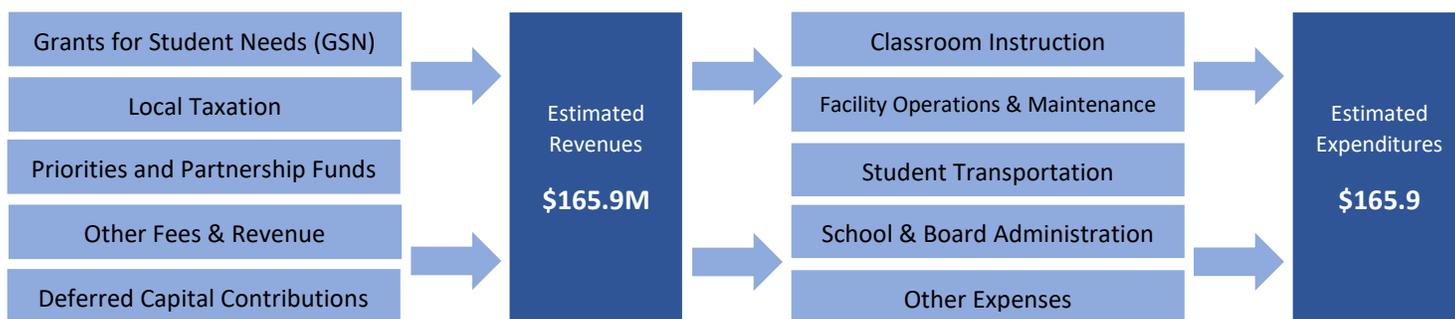


# Budget Overview



## Operating Budget

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



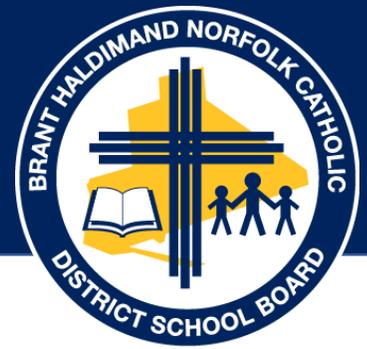
The 2023-24 operating budget projects total revenue of about \$165.9 million, an increase of \$8.6 million or 5.4% from 2022-23 revised estimates. This reflects the announcement from the Ministry of Education of support for the increase in enrolment, summer learning supports, safe and clean schools, revised student transportation funding formula and the realignment of Indigenous education funding.

The Ministry of Education also announced funding through the Priorities and Partnership Funds (PPF) and will provide over \$516.2 million (2022-23, \$355 million) in PPF funding. Of the \$516.2 million, \$372.2 million has been allocated with the Board's portion of this allocation about \$2.1 million. At this time, a complete board-by-board allocation has yet to be announced for the remaining PPF.

Total expenditures are projected at \$165.9 million which is an increase of \$8.6 million or 5.4% from 2022-23 revised estimates. This includes an increase of \$5.6 million in total salaries and benefits, \$1.0 million in student transportation, \$1.9 million in supplies and services, \$0.8 million in amortization, offset by decreases in supplies and services and interest on debt. Total salaries and benefits account for about 78.0% (2022-23 revised estimates, 78.7%) of the total operating expenditures.

The Brant Haldimand Norfolk Catholic District School Board is presenting a balanced budget for the 2023-24 school year.

# Budget Overview



## Budget Process

The budget development process at the Brant Haldimand Norfolk Catholic District School Board is a collaborative, bottom-up process, whereby administrators, departments and operational budget leaders have meaningful opportunities to make their budgetary needs known and are given opportunities for input throughout the budget development process.

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

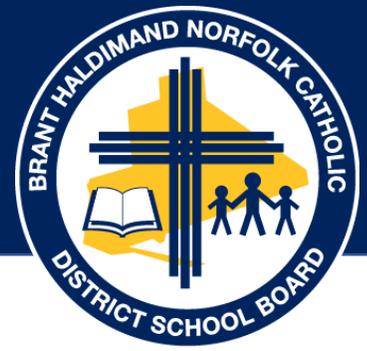
The Board will not commit to a structural deficit and is mandated to a balanced budget each year.

Boards are required to have their operating and capital budgets approved by the Board of Trustees and submitted to the Ministry of Education no later than June 30, 2023.

The table outlines the budget timeline that was undertaken in 2023-24.

December 2022 / January 2023	February / March 2023	April / May 2023	June 2023
<ul style="list-style-type: none"> <li>Finalize budget process plan</li> <li>Board goals finalized and aligned with the Board’s Strategic Plan</li> <li>Presentation of budget process and plan to Budget Committee, Administrators, Managers, and budget holders.</li> </ul>	<ul style="list-style-type: none"> <li>Grants for Student Needs (GSN) release</li> <li>Questica budget presentation to budget holders.</li> <li>Budget made available to budget holders.</li> <li>Budget consultation survey completed</li> </ul>	<ul style="list-style-type: none"> <li>Elementary and secondary enrolment projections finalized</li> <li>Staffing determinations and preliminary class organizations</li> <li>Revenue and expenditure determination, based on GSN</li> </ul>	<ul style="list-style-type: none"> <li>Final budget balancing</li> <li>Senior Administration review</li> <li>Budget presentation to Committee</li> <li>Trustee deliberation</li> <li>Trustee Approval</li> <li>File with the Ministry of Education</li> <li>Presentation of Budget Book</li> </ul>

# Budget Overview



## Budget Consultation

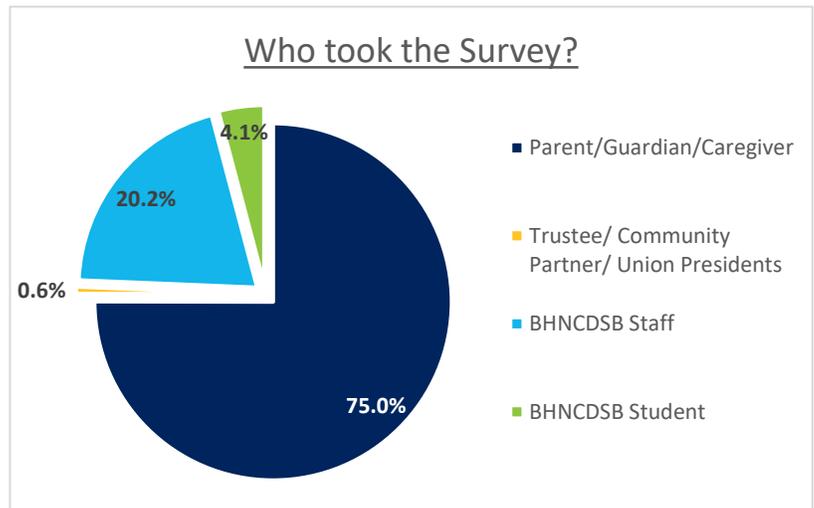
The BHNCD SB community was invited to participate in the online survey between February 20<sup>th</sup>, 2023, and March 6, 2023. In total, 730 responses were received. Responses are aggregated and discussed below.

### Demographics of Respondents

Respondent were asked to indicate their association with the Brant Haldimand Norfolk Catholic District School Board. Overall, most of the respondents (95.2%) were either parent/guardian/caregiver of students in the system or BHNCD SB staff. Respondents were able to select all options that applied.

Parents/Guardians/Caregivers had children in the following panels:

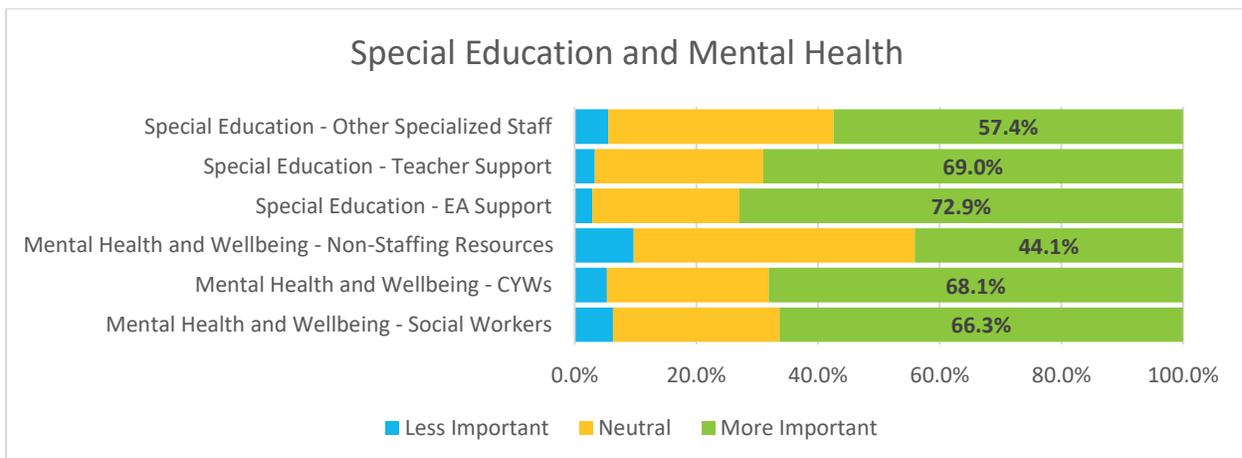
- 77.3% - Elementary (includes French Immersion)
- 22.3% - Secondary schools



### Question Summaries

Q1: The Brant Haldimand Norfolk Catholic District School Board also allocates financial and staffing resources to support and enhance the mental health and wellbeing of students and special education needs. Please rank the importance of allocating financial and staffing resources to the following educational programs and services.

Respondents, from their perspective, were asked to rank each of the special education and mental health resources as less important, neutral, or more important. The percentage of the ranking by respondents are summarized below.

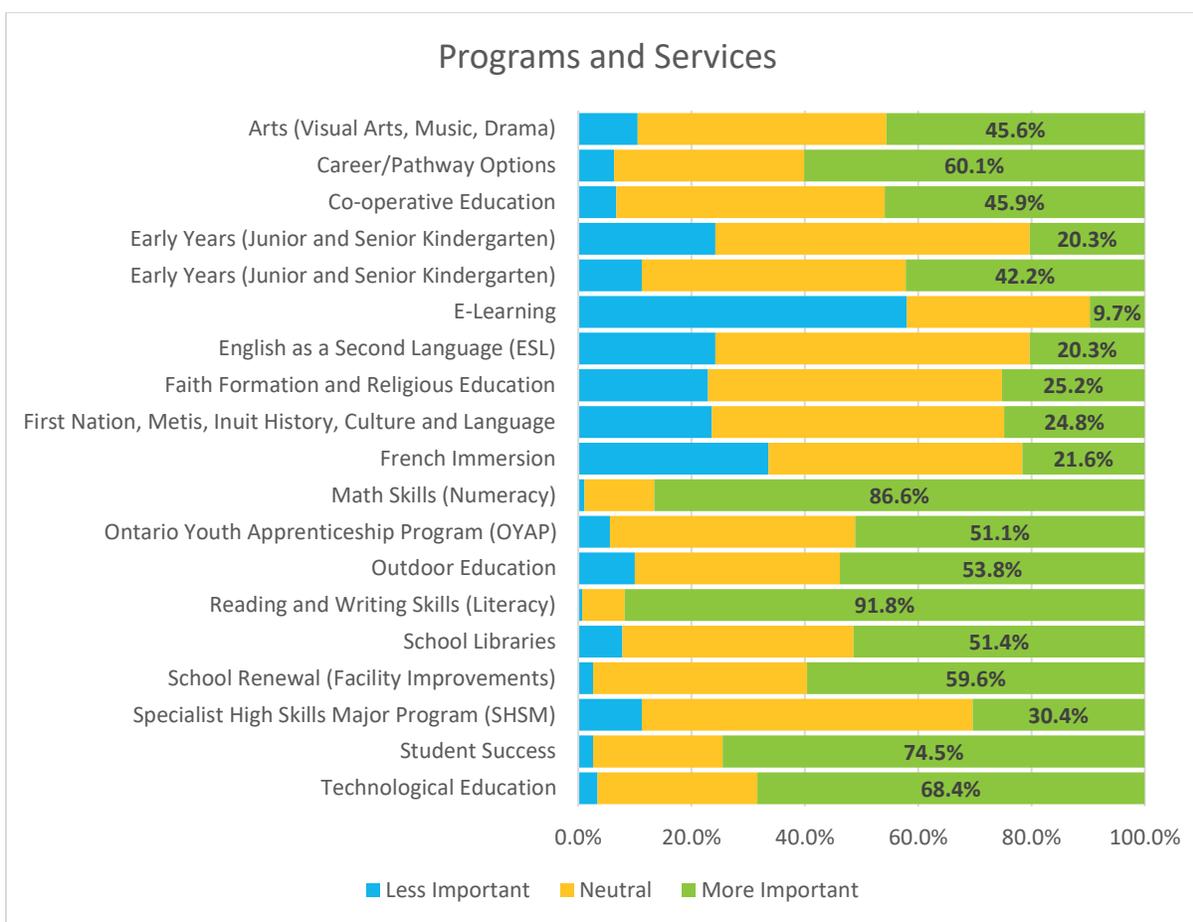


# Budget Overview



Q2: The Brant Haldimand Norfolk Catholic District School Board allocates financial and staffing resources to support and enhance student achievement, including student support services. Please rank the importance of allocating financial and staffing resources to the following educational programs and services.

Respondents, from their perspective, were asked to rank each of the programs and services as less important, neutral, or more important. The percentage of the ranking by respondents are summarized below.



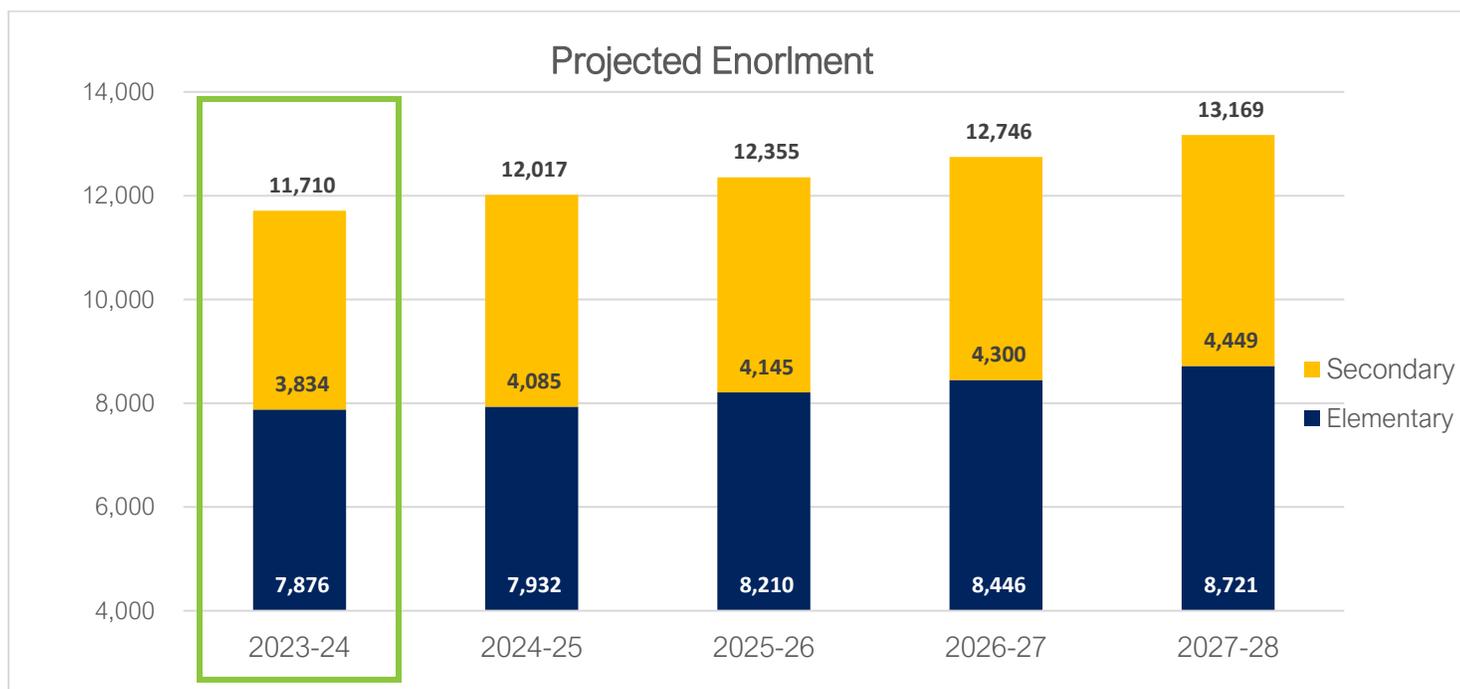
# Enrolment



Enrolment is the main driver for the Board’s funding. The funding is based on the Average Daily Enrolment (ADE) using the full-time equivalent of students enrolled at each school as of October 31<sup>st</sup> and March 31<sup>st</sup>. ADE for 2023-24 is projected to be 11,710, representing a 2.2% increase from prior year.

ENROLMENT	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	Actual						
<b>ELEMENTARY</b>							
October FTE	6,408	6,563	6,661	6,857	6,885	7,219	7,723
March FTE	6,450	6,569	6,732	6,903	6,951	7,375	7,723
ADE (Basis for Funding)	6,429	6,566	6,697	6,880	6,918	7,297	7,723
Enrolment Change (Prior Year ADE)	111	137	130	183	38	379	427
<b>SECONDARY</b>							
October FTE	3,293	3,308	3,403	3,500	3,586	3,719	3,831
March FTE	3,160	3,149	3,290	3,351	3,457	3,615	3,640
ADE (Basis for Funding)	3,226	3,229	3,347	3,426	3,522	3,667	3,735
Enrolment Change (Prior Year ADE)	59	2	118	79	96	146	68
<b>BOARD ENROLMENT</b>							
October FTE	9,700	9,871	10,064	10,357	10,471	10,938	11,554
March FTE	9,609	9,718	10,022	10,254	10,408	10,990	11,363
ADE (Basis for Funding)	9,655	9,795	10,043	10,305	10,440	10,964	11,458
Enrolment Change (Prior Year ADE)	170	140	249	262	134	524	495

The Board’s projected average daily enrolment for 2023-24 to 2027-28:



# Operating Revenues



Ontario school boards have one main funding source, the Province of Ontario. The GSN is made up of individual grants that each serve a distinct purpose towards carrying out Ministry goals and mandate for the education sector. The GSN funding for 2023-24 consists of the Pupil Foundation Grant, the School Foundation Grant, and several supplemental grants. The Board also receives other grants and revenues from sources outside of the Ministry of Education through other government agencies, international tuition, rental fees and interest income.

The Board's GSN funding for the 2023-24 school year is about \$147.6 million as compared to \$140.8 million from 2022-23 revised estimates.

	2021/22 Actual	2022/23 Revised Estimates	2023/24 Estimates	Change from 22-23 Revised Estimates
<b>GRANT CATEGORY</b>				
Pupil Foundation Grant	62,271,525	65,855,013	68,342,276	2,487,263
School Foundation Grant	9,170,501	9,508,762	9,817,631	308,869
Supplemental Grants	59,855,663	65,436,892	69,447,091	4,040,199
<b>TOTAL GSN</b>	<b>\$ 131,297,690</b>	<b>\$ 140,800,666</b>	<b>\$ 147,636,998</b>	<b>\$ 6,836,332</b>

The increase in GSN funding can be attributed to:

- An increase in average daily enrolment in elementary and secondary
- Enhancements to the salary and benefit benchmarks
- Revisions to the student transportation formula and realignment of Indigenous Education funding
- Transfers of a several previous Partnership and Priority Funds to the GSN: Specialist High Skills Major expansion, early math interventions, and demographic data gathering
- Increases were offset by the expiration of the COVID-19 Learning Recovery Fund

## Partnership and Priority Funding

The Ministry of Education also announced funding through the Priorities and Partnership Funds (PPF) and will provide over \$516.2 million (2022-23, \$355 million) in PPF funding. Of the \$516.2 million, \$372.2 million has been allocated with the Board's portion of this allocation about \$2.1 million. At this time, a complete board-by-board allocation has yet to be announced for the remaining PPF.

2023-24 Partnership & Priority Funding			
Category	Allocation	Category	Allocation
De-streaming Implementation Supports	32,500	Math Recovery Plan: Digital Math Tools	78,500
Early Reading Enhancements: Screening Tools	76,000	Math Recovery Plan: School Math Facilitator	252,000
Education Staff to Support Reading Interventions	452,200	Professional Assessments	124,600
Entrepreneurship Education Pilot Projects	20,000	Skilled Trades Bursary Program	12,000
Experiential Professional Learning in the Skilled Trades	21,000	Additional Qualification Subsidy for Special Education	9,400
Health Resources, Training and Supports	9,900	Staffing for De-Streaming and Transition to High School	555,800
Licenses for Reading Intervention Supports	130,500	Summer Learning for Special Education Students	100,600
Math Recovery Plan: Board Math Lead	127,699	Summer Mental Health Supports	114,800
<b>TOTAL PARTNERSHIP &amp; PRIORITY FUNDS</b>			<b>\$ 2,117,499</b>

# Operating Revenues



The Board's total estimated funding for the 2023-24 school year is \$165.9 million as compared to \$157.3 million for 2022-23 revised estimates.

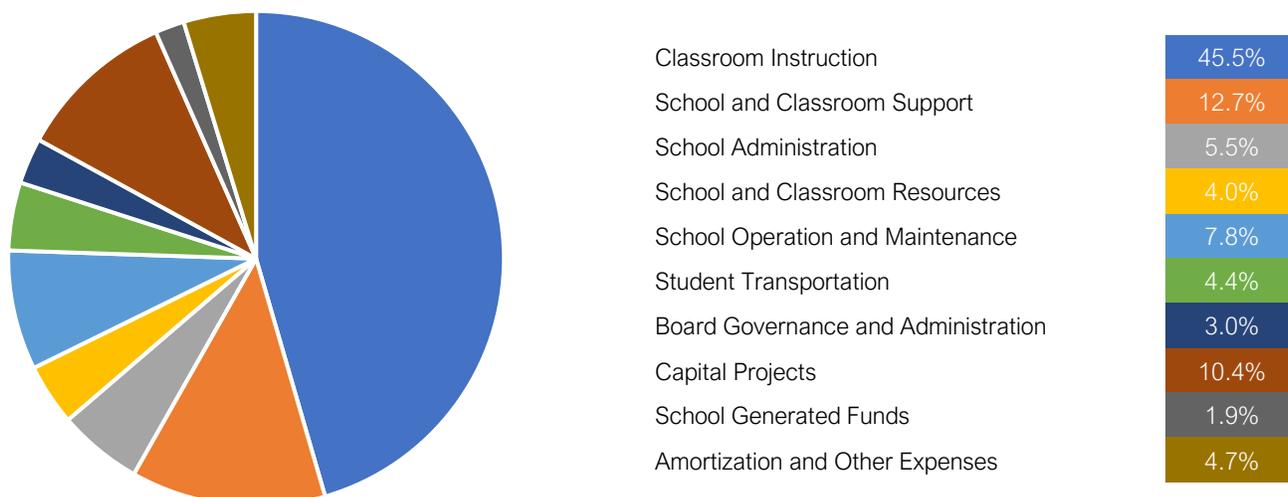
REVENUE CATEGORY	2021/22 Actual	2022/23 Revised Estimate	2023/24 Estimate	Change from 22-23 Revised Estimates
<b>GRANTS FOR STUDENT NEEDS (GSN)</b>				
Pupil Foundation	62,271,525	65,855,013	68,342,276	2,487,263
School Foundation	9,170,501	9,508,762	9,817,631	308,869
Special Education	18,437,745	19,499,310	20,630,666	1,131,356
Language Allocation	1,980,011	2,418,260	2,634,514	216,254
Indigenous Education	245,203	248,296	931,028	682,732
Rural and Northern Education Fund	1,516,579	1,471,049	1,460,542	(10,507)
Learning Opportunities	1,621,206	1,681,837	2,051,755	369,918
Mental Health and Well Being	594,660	960,204	1,005,199	44,995
Adult & Continuing Education	460,914	419,403	442,418	23,015
Teacher / DECE Qualification / Experience	10,660,874	11,270,567	11,465,493	194,926
New Teacher Induction Program	27,975	174,031	146,775	(27,256)
Student Transportation	6,262,693	6,320,524	8,867,550	2,547,026
Administration & Governance	4,152,150	4,282,147	4,429,476	147,329
School Operations & Renewal	11,543,641	12,231,708	12,903,608	671,900
Community Use of Schools Grant	149,418	153,652	158,319	4,667
Support For Students	1,130,786	1,157,204	1,195,140	37,936
Program Leadership	925,413	1,000,496	1,008,213	7,717
Permanent Financing - NPF	146,395	146,395	146,395	-
COVID Learning Recovery Fund	-	2,001,809	-	(2,001,809)
<b>TOTAL GRANTS FOR STUDENT NEEDS</b>	<b>\$ 131,297,690</b>	<b>\$ 140,800,666</b>	<b>\$ 147,636,998</b>	<b>\$ 6,836,332</b>
<b>GRANTS FOR CAPITAL PURPOSES</b>				
School Renewal	667,481	846,093	846,093	-
Short-term Interest	21,354	35,864	83,500	47,636
Debt Funding for Capital	1,767,762	1,612,795	1,450,833	(161,962)
<b>TOTAL CAPITAL GRANTS</b>	<b>\$ 2,456,597</b>	<b>\$ 2,494,752</b>	<b>\$ 2,380,426</b>	<b>\$ (114,326)</b>
<b>PARTNERSHIP AND PRIORITY FUNDS</b>	<b>\$ 4,459,433</b>	<b>\$ 1,630,929</b>	<b>\$ 2,117,499</b>	<b>486,570</b>
<b>OTHER REVENUE</b>				
Other Non-GSN Grants	305,227	449,648	314,981	(134,667)
Tuition Fees	923,481	984,502	881,998	(102,504)
Rentals	258,623	273,869	289,664	15,794
Interest	159,342	225,000	600,000	375,000
Other Revenue	3,371,597	801,350	943,971	142,621
Deferred Revenues	(44,888)	249,239	467,227	217,988
Amortization of DCC	5,200,374	5,932,437	6,768,348	835,911
<b>TOTAL OTHER REVENUE</b>	<b>\$ 10,173,756</b>	<b>\$ 8,916,046</b>	<b>\$ 10,266,189</b>	<b>\$ 1,350,143</b>
<b>SCHOOL GENERATED FUNDS</b>	<b>\$ 2,688,193</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>-</b>
<b>TOTAL GRANTS AND REVENUE</b>	<b>\$ 151,075,669</b>	<b>\$ 157,342,393</b>	<b>\$ 165,901,112</b>	<b>\$ 8,558,719</b>

# Operating Expenses

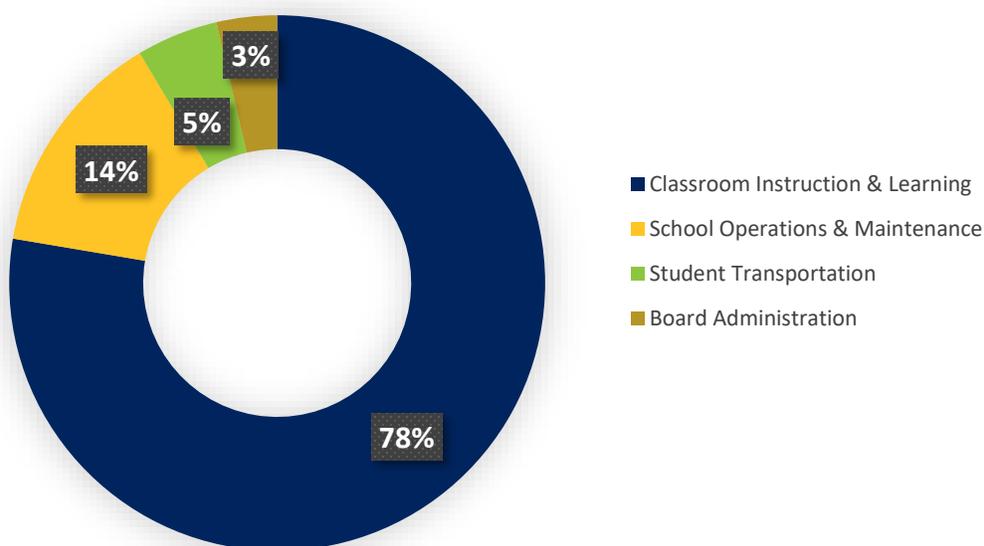


Expenditures at the BHNCDSD are based on contractual agreements and service contracts, legislative requirements, Board policy and known infrastructure needs of the system. In some cases, reasonable estimates are required and then adjusted in-year once better information becomes available.

## How Operating/Capital Funding Dollars are Spent



## Operating Expenses by Planning Area



# Operating Expenses



EXPENSE CATEGORY	2021/22 Actual	%	2022/23 Revised Estimates	%	2023/24 Estimates	%	Change from 22-23 Revised Estimates
Salary & Benefits	118,965,635	78.8%	123,805,755	78.7%	129,444,659	78.0%	5,638,904
Staff Development	279,139	0.2%	408,441	0.3%	512,171	0.3%	103,730
Supplies & Services	11,119,434	7.4%	14,042,018	8.9%	13,367,949	8.1%	(674,069)
Interest on Debt	1,826,159	1.2%	1,652,111	1.1%	1,473,965	0.9%	(178,146)
Rental Expenses	20,748	0.0%	20,904	0.0%	21,548	0.0%	644
Fees & Contracted Services	10,470,255	6.9%	10,267,292	6.5%	13,209,734	8.0%	2,942,442
Other Expenses	1,682,446	1.1%	296,670	0.2%	229,950	0.1%	(66,720)
Amortization	6,629,453	4.4%	6,849,202	4.4%	7,641,135	4.6%	791,933
<b>TOTAL EXPENSES</b>	<b>\$ 150,993,269</b>	<b>100%</b>	<b>\$ 157,342,393</b>	<b>100.0%</b>	<b>\$ 165,901,112</b>	<b>100.0%</b>	<b>\$ 8,558,719</b>

## Salary and Benefits

Salary and benefits account for about 78.0% (2022-23 revised estimates, 78.7%) of the Board's budget. This is an increase of \$5.6 million or 3.7% compared to revised estimates for 2022-23. The budget includes a projected total full-time equivalent (FTE) of about 1,287.2.

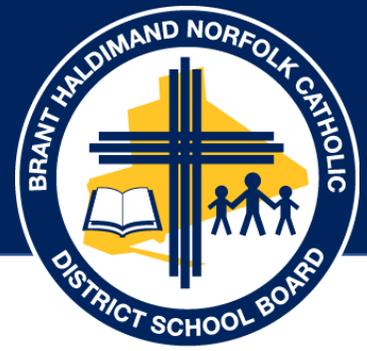
Staffing for all positions is the responsibility of Human Resource Services. The greatest challenge is balancing costs while servicing student needs, maintaining Ministry class size targets and honouring collective agreements.

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

- The Board is projecting increased enrolment with elementary by about 153 ADE, while secondary is expected to increase by 92 ADE. Overall, this will add teaching and other support positions to the system.
- Many of the staffing positions, previously funded through the expired COVID-19 Learning Recovery Fund were maintained to assist students in the classroom.
- Salary and benefit enhancements were included as directed by the Ministry.
- Additional staff to support identified operational and strategic needs to enhance the overall student experience.

FTE	2022/23 Revised Estimates	2023/24 Estimates	In-Year Change	
			#	%
<b>Classroom</b>				
Teachers	725.3	745.6	20.3	2.8%
CYW's	10.0	10.0	-	0.0%
EAs	179.5	177.0	(2.5)	-1.4%
ECEs	51.0	50.0	(1.0)	-2.0%
<b>Total Classroom</b>	<b>965.8</b>	<b>982.6</b>	<b>16.8</b>	<b>1.7%</b>
<b>Other Support Staff</b>				
School Administration	98.6	98.6	-	0.0%
Central Support Staff	53.6	55.6	2.0	3.7%
Facility Services	96.7	97.7	1.0	1.0%
Consultants/Coordinators	17.0	17.0	-	0.0%
Other Support Staff	34.7	35.7	1.0	2.9%
<b>Total Other Support Staff</b>	<b>300.6</b>	<b>304.6</b>	<b>4.0</b>	<b>1.3%</b>
<b>Total Staffing</b>	<b>1,266.4</b>	<b>1,287.2</b>	<b>20.8</b>	<b>1.6%</b>

# Operating Expenses



## Staff Development

The expenditures associated with providing internal and/or external professional development to staff is projected to slightly increase from the revised estimates. Although the Board continues to experience staff shortages, making it difficult to provide professional development opportunities, the Board is committed to continue to provide staff training and development to employees through modern, job imbedded delivery.

## Supplies and Services

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

The Board has realized savings in utility costs due to the success of sustainability programs and centralizing telephone servicing costs. However, this is expected to be offset by the increase in consumable costs, federal carbon tax and HVAC operational hours to enhance ventilation within our schools.

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

## Interest of Debt

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

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

## Fees and Contracted Services

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

The Board is experiencing an increase in fees and contractual services mainly because of significant general contract increases impacted by inflation and additional bus services to accommodate increasing enrolment particularly in Paris, Caledonia, and Southwest Brantford.

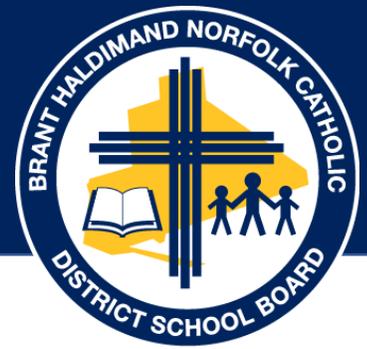
# Operating Expenses



Overall, total expenditures for the 2023-24 school year are expected to be about \$165.9 million as compared to \$157.3 million for 2022-23 revised estimates.

Expense Category	2021/22 Actual	2022-23 Revised Estimates	2023-24 Estimates	Change From 22-23 Revised Estimates
<b>CLASSROOM INSTRUCTION &amp; LEARNING</b>				
Teachers	73,566,539	76,539,744	79,980,537	3,440,793
Supply Teachers	4,438,612	3,203,361	3,551,565	348,204
Educational Assistants	9,400,386	10,772,289	10,932,767	160,478
Early Childcare Educators	2,681,620	2,693,742	2,928,021	234,279
Classroom Computers	1,430,899	1,436,305	2,005,230	568,925
Textbooks & Supplies	2,954,524	4,429,715	4,765,174	335,458
Professionals and Paraprofessionals	4,303,915	4,535,639	4,952,095	416,456
Library and Guidance	1,888,578	2,253,541	2,405,497	151,956
Staff Development	297,304	1,008,963	1,008,318	(645)
Department Heads	259,631	263,800	264,540	740
School Generated Funds	2,578,100	3,500,000	3,500,000	-
<b>TOTAL CLASSROOM INSTRUCTION &amp; LEARNING</b>	<b>\$ 103,800,108</b>	<b>\$ 110,637,099</b>	<b>\$ 116,293,744</b>	<b>\$ 5,656,644</b>
<b>SCHOOL MANAGEMENT</b>				
Principals & Vice Principals	6,482,040	6,307,603	6,320,945	13,342
School Office	3,581,678	3,497,228	3,515,838	18,610
Co-ordinators and Consultants	1,550,578	2,076,035	2,110,445	34,410
Continuing Education	523,010	528,775	588,049	59,274
<b>TOTAL SCHOOL MANAGEMENT</b>	<b>\$ 12,137,306</b>	<b>\$ 12,409,641</b>	<b>\$ 12,535,277</b>	<b>\$ 125,635</b>
<b>STUDENT TRANSPORTATION</b>	<b>\$ 6,988,484</b>	<b>\$ 7,119,928</b>	<b>\$ 8,157,746</b>	<b>\$ 1,037,818</b>
<b>BOARD GOVERNANCE &amp; ADMINISTRATION</b>				
Trustees	91,251	110,450	112,247	1,797
Director and Supervisory Officers	975,454	1,033,676	1,033,029	(647)
Board Administration	4,190,303	4,403,661	4,906,027	502,366
<b>TOTAL BOARD GOVERNANCE &amp; ADMINISTRATION</b>	<b>\$ 5,257,008</b>	<b>\$ 5,547,787</b>	<b>\$ 6,051,304</b>	<b>\$ 503,517</b>
<b>SCHOOL OPERATIONS &amp; MAINTENANCE</b>				
School Operations and Maintenance	12,334,748	12,346,533	13,492,371	1,145,838
School Renewal	667,481	846,093	846,093	-
Interest on Capital Debt	1,752,075	1,586,109	1,416,445	(169,664)
Amortization	6,629,453	6,849,202	7,108,132	258,930
<b>TOTAL SCHOOL OPERATIONS &amp; MAINTENANCE</b>	<b>\$ 22,810,363</b>	<b>\$ 21,627,937</b>	<b>\$ 22,863,041</b>	<b>\$ 1,235,104</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 150,993,269</b>	<b>\$ 157,342,393</b>	<b>\$ 165,901,112</b>	<b>\$ 8,558,719</b>

# Capital Projects



The government provides funding to school boards to build new schools, add-on to existing schools, or childcare centres based on the needs of the school community and the Board. All capital projects are approved by the Ministry of Education. In addition, the GSN provides facility renewal grants to fund upgrading and renovation of school facilities.

In 2021-22, the Ministry of Education approved funding for two new Catholic schools:

- Catholic Elementary School and Childcare Centre in Caledonia (\$8.9 million)
  - 305 students + 49 childcare spaces (10 infants, 15 toddlers, and 23 preschoolers)
- Catholic Secondary School and Childcare Centre in Brantford (\$45.7 million)
  - 1,119 students + 128 childcare spaces (20 infants, 60 toddlers, and 48 preschoolers)

During the 2023-24 school year, the Board will undertake several facility renewal projects, which are designed to create a safe and more comfortable learning environment for our students and staff. Administration and the Board of Trustees will be reviewing the needs of the system and identifying specific projects for the coming year.

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

	2022/23 Revised Estimates	2023/24 Estimates	Change From 22-23 Revised Estimates
<b>SCHOOL RENEWAL</b>			
School Renewal	1,353,810	1,078,130	(275,680)
School Condition Improvement	3,030,731	2,526,023	(504,708)
COVID-10 Resilience Infrastructure	112,602	-	(112,602)
<b>TOTAL SCHOOL RENEWAL</b>	<b>\$ 4,497,143</b>	<b>3,604,153</b>	<b>(892,990)</b>
<b>NEW PUPIL PLACES</b>			
New Portable Purchases	278,213	386,541	108,328
Caledonia Catholic Elementary School	2,000,000	3,070,000	1,070,000
Brantford Catholic Secondary School	4,000,000	10,431,500	6,431,500
<b>TOTAL NEW PUPIL PLACES</b>	<b>\$ 6,278,213</b>	<b>\$ 13,888,041</b>	<b>\$ 7,609,828</b>
<b>MINOR TANGIBLE CAPITAL ASSETS</b>	<b>\$ 800,000</b>	<b>\$ 180,000</b>	<b>\$ (620,000)</b>
<b>TOTAL CAPITAL BUDGET</b>	<b>\$ 11,575,356</b>	<b>\$ 17,672,194</b>	<b>\$ 6,096,838</b>

# 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.

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.

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.

	Estimated Balance August 31, 2023	Allocations	Projected Balance August 31, 2024	
<b>REQUIRED COMMITMENTS (EXTERNALLY APPROPRIATED)</b>				
Employee Future Benefits	(547,245)	-	(547,245)	Future Retirement Liabilities
Interest to be Accrued	(832,563)	-	(832,563)	PSAB Interest Expense
Committed Sinking Fund	478,732	(41,271)	437,461	Funds to repay previous debt
School Generated Funds	1,868,748	-	1,868,748	School Specific Surplus
Asset Retirement Obligations	-	(45,628)	(45,628)	Future Asset Retirement Liabilities
Revenues Recognized for Land	6,677,353	-	6,677,353	Land - refer to capital schedule
<b>TOTAL REQUIRED COMMITMENTS</b>	<b>\$ 7,645,025</b>	<b>\$ (86,899)</b>	<b>\$ 7,558,126</b>	
<b>SPECIFIC PURPOSE RESERVES (INTERNALLY APPROPRIATED)</b>				
Administrative Capital	24,738	-	24,738	Administrative Capital Needs
Insurance Fund	212,281	-	212,281	Future deductibles
COVID-19 Pandemic	3,524,535	-	3,524,535	Unfunded Pandemic Expenses
Assumption Sports Field	1,800,000	-	1,800,000	Sports Field Revitalization
Workplace Safety & Insurance Board	372,088	-	372,088	Future WSIB Claims
Completed Capital Projects	8,091,505	279,850	8,371,355	Portables – Amortization Expense
<b>TOTAL SPECIFIC PURPOSE RESERVES</b>	<b>\$ 14,025,147</b>	<b>\$ 279,850</b>	<b>\$ 14,304,997</b>	
<b>TOTAL COMMITMENTS</b>	<b>\$ 21,670,172</b>	<b>\$ 192,951</b>	<b>\$ 21,863,123</b>	
<b>TOTAL UNAPPROPRIATED FUNDS</b>	<b>\$ 8,747,054</b>	<b>\$ (725,954)</b>	<b>\$ 8,021,100</b>	
<b>TOTAL ACCUMULATED SURPLUS</b>	<b>\$ 30,417,226</b>	<b>\$ (533,003)</b>	<b>\$ 29,884,223</b>	



BRANT HALDIMAND NORFOLK  
Catholic District School Board