



**Budget Committee**  
**Wednesday, December 13, 2023 - 3:00 pm**  
**Boardroom and Microsoft Teams Meeting**

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

**Senior Administration & Staff Members:**

John Della Fortuna, Superintendent of Education; Kevin Greco, Superintendent of Education;  
Scott Keys, Superintendent of Business & Treasurer; Jagoda Kirilo, Manager of Financial  
Services; Mike McDonald, Director of Education & Secretary; Lorrie Ann Temple, Superintendent  
of Education; Phil Wilson, Superintendent of Education; Katherine Reddicliffe, Recording  
Secretary

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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 21, 2023 Pages 2-7
    - 1.6 Business Arising from the Minutes
  
  - 2. Staff Reports & Information Items**
    - 2.1 2023-24 Revised Estimates Pages 8-11  
Presenter: Scott Keys, Superintendent of Business & Treasurer
  
    - 2.2 Annual Report on Accumulated Surplus Pages 12-15  
Presenter: Scott Keys, Superintendent of Business & Treasurer
  
    - 2.3 2024-25 Budget Plan Pages 15-16  
Presenter: Scott Keys, Superintendent of Business & Treasurer
  
  - 4. Move to *In Camera* Session**
  
  - 5. Report on *In Camera* Session**
  
  - 6. Next Meeting & Adjournment**
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**Next Meeting:** Monday, May 13, 2024 – 3:00 pm  
Thursday, June 6, 2024 – 3:00 pm



# 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, June 21, 2023 – 5:00 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: Carol Luciani

Seconded by: Dennis Blake

THAT the Budget Committee approves the Agenda of June 21, 2023.

**Carried**

### 1.4 Declaration of Interest: Nil.

### 1.5 Approval of the Minutes of December 13, 2022

Moved by: Dennis Blake

Seconded by: Carol Luciani

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

**Carried**

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

## 2. Staff Reports & Information Items

### 2.1 2023-24 Operating and Capital Budgets

Director McDonald commented that 2023-24 Budget attempted to implement the 2023-27 Strategic Plan, which will be presented to the Board on June 27, 2023. By doing so, preparing this year's budget was more difficult than in past years, as the budget focus was on people; not things. With the Ministry removing COVID funding, a number of staff positions that work directly in schools and with students were no longer funded. However, Senior Administration made the decision to work toward finding monies to fund these positions to continue to provide services to



students. As a result, much collaboration transpired among departments and a balanced budget that is best for the system, best for students and in line with the strategic plan is being presented to the Board.

Scott Keys, Superintendent of Business & Treasurer noted that on April 17, 2023, the Ministry of Education released information regarding the Grants for Student Needs (GSN) for the 2023-24 school year. A balanced and Board approved budget must be submitted to the Ministry by June 30, 2023.

Superintendent Keys explained that 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; which is about \$2.1 million.

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, \$2.5 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.

He noted that there were a number of challenges which affected development of the budget:

- Inflation and supply chains.
- Funding uncertainty.
- Unfunded statutory benefits.
- Collective agreements.
- Student / staff mental health.
- Recruitment and retention.
- Learning recovery.
- School Utilization.
- Special education needs.

In spite of the challenges, Senior Administration was pleased to present a balanced budget for the 2023-24 school year.

Chair Petrella questioned if Senior Administration was tracking the year-over-year increase in enrollment projections and if zero-based budgeting was being utilized in the budget process? Superintendent Keys replied that a 1% to 2% increase in enrollment will be tracked and zero-based budgeting was used to build the budget.



Trustee Luciani commented that one of the areas that contributed to an increase in operating expenses was *technology investments and staff device replacement programs*. She asked if an information technology plan could be presented to the Board so that trustees could be made aware of the technology that is being purchased, the costs to replace a computer in secondary schools or to replace a computer lab in elementary schools. She also wondered if computers for the new Grade 9 and Grade 10 technology credit courses were included in the budget. Superintendent Temple noted that the current technology footprint has not taken into account the recent changes for mandatory technology credits, which begins in September 2024.

Trustee Blake noted that the increase in student transportation costs was higher than expected. Superintendent Keys commented that the increase relates to the change in the Ministry's transportation funding formula and that per student transportation costs have increased, i.e., the price of gasoline, staffing costs, the Board's ratio, etc.

Superintendent Temple shared information regarding the distribution of Elementary and Secondary Programming and Faith Formation funds:

- Launch of the new Board Spiritual Theme: Called to Love; Adult Faith Formation; Faith Day.
- Continued implementation of:
  - Elementary math curriculum, including long-term plan and the 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 College School; new French Immersion 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.

Chair Petrella asked that in future budget discussions, a table / breakdown be prepared for the student achievement budget, student support services budget, etc.; similar to the chart created for the Special Education budget.

Superintendent Wilson, shared information regarding the distribution of Special Education and Alternative Education funds:

- Increased staff allocation to support significant increase in students receiving special education programs and services, specifically addition of emergency educational assistant (EA) to various settings.
- Professional learning for EA in self-regulation, Non-Violent Crisis Intervention (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.



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- 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 College.
- Cognitive services through Nelson.
- After School Skills Development Program Summer Camp for students with Autism.

Chair Petrella suggested that in the communication to the public regarding the budget, the Board highlight that despite the fact that \$2 million in COVID funding expired, through the optimization of resources, the Board was able to retain ten educational assistant (EA) positions.

Superintendent Greco shared information regarding the distribution of Student Support Services, Well-Being and Mental Health funds:

- 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.

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

- Total school operations and maintenance budget was about \$22.9 million and is comprised of caretaker/cleaners, maintenance, and facilities staff, consumables, school renewal projects, and health and safety priorities.
- Critical investments in replacing worn out and inefficient tools and resources for the custodial team. This is a multi-year initiative.
- Continued focus on ventilation and Accessibility for Ontarians with Disabilities Act (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.

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

- The Board Administration and Governance budget is about \$6.1 million and is comprised mostly of central administration staff and department budgets.
- 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 Employee Assistance Program (EAP).



- New employee orientation, training, and support programs.
- Strategies around employee recruitment, retention, and attendance and engagement.

The government provides funding to school boards to build new schools, additions 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.

Trustee Blake wondered what portable classrooms cost the Board. Mr. Keys noted that a single portable classroom costs approximately \$150,000; which includes transportation of the portable to the site, electrical hook-up, etc. A six-pack of portable classrooms costs approximately \$800,000 to \$1 million each. Chair Petrella questioned if portable classrooms were being used for storage, etc. Superintendent Keys advised that Facility Services will be undertaking an initiative to confirm what is happening *on the ground* at each school.

Chair Petrella asked that the Accumulated Surplus report, including a table like the one provided in the Agenda package, be brought to the Board on a periodic basis. He noted that although it would appear that the Board has approximately \$30 million in accumulated surplus, in reality the Board has only \$8 million available for use, including an operating contingency as required by the Ministry of Education.

Moved by: Dennis Blake

Seconded by: Carol Luciani

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.

Moved by: Carol Luciani

Seconded by: Dennis Blake

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.

**3. Trustee Inquiries: Nil.**



## BRANT HALDIMAND NORFOLK Catholic District School Board

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

Moved by: Dennis Blake

Seconded by: Carol Luciani

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

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

Moved by: Carol Luciani

Seconded by: Dennis Blake

THAT the Budget Committee recommends that the Brant Haldimand Norfolk Catholic District School Board receives the 2023-24 Salary and Benefit Expenditure Budget in the amount of \$129,444,659.

**Carried**

Moved by: Carol Luciani

Seconded by: Dennis Blake

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

**Carried**

#### 6. **Future Meetings**

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

#### 7. **Adjournment**

Moved by: Carol Luciani

Seconded by: Dennis Blake

THAT the Budget Committee adjourns the meeting of June 21, 2023.

**Carried**

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**Next Meeting:** Call of the Chair

Summary of Estimates

	2023/24 Estimates	2023/24 Revised Estimates	Change from Budget	
			\$	%
<b>Revenue</b>				
Grants for Student Needs (GSN)	150,024,329	153,469,038	3,444,709	2.3%
Priorities and Partnership Funds (PPF)	2,117,499	2,171,860	54,361	2.6%
Other Revenue	10,266,189	11,707,511	1,441,322	14.0%
School Generated Funds	3,500,000	4,000,000	500,000	14.3%
<b>Total Revenue</b>	<b>165,908,017</b>	<b>171,348,409</b>	<b>5,440,392</b>	<b>3.3%</b>
<b>Expenses</b>				
Classroom Instruction and Learning	128,835,925	133,350,378	4,514,453	3.5%
School Operations/Maintenance	22,863,041	23,311,797	448,756	2.0%
Student Transportation	8,157,746	8,260,249	102,503	1.3%
Board Administration	6,051,304	6,425,984	374,680	6.2%
<b>Total Expenses</b>	<b>165,908,017</b>	<b>171,348,409</b>	<b>5,440,392</b>	<b>3.3%</b>
<b>Surplus/(Deficit) before Accum Surplus</b>	-	-	-	
Draw on Accumulated Surplus	-	-	-	
<b>Surplus/(Deficit), end of year</b>	-	-	-	

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

**Grants for Student Needs:** Overall increase as a result of higher average daily enrolment (ADE) and offset by a decrease in teaching qualification and experience funding.

**Other Revenue:** Increase primarily a result of addition tuition-paying students and Jordan's Principle funding.

**School Generated Funds:** Anticipated increase in school funded activities.

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

**Classroom Instruction & Learning:** Increase due to addition staff required for enrolment and Jordan's Principle's approvals, supply coverage for absences, and cybersecurity initiative through PPF.

**School Operations/Maintenance:** Increase due to additional staff to support clean/safe schools and increased assets being amortized over their useful life.

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

**Board Administration:** Hiring of a new Superintendent, staff, and resources to support MEDU and Board strategic initiatives.

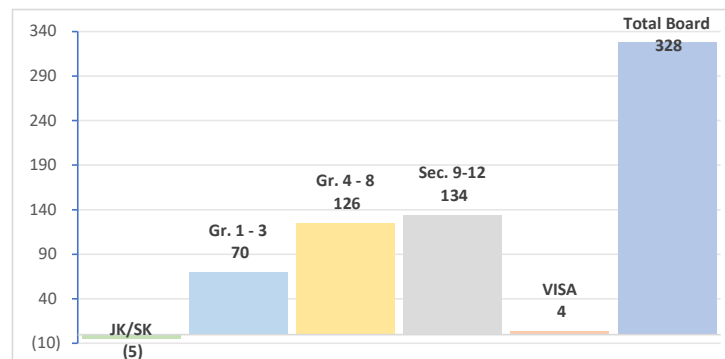
Summary of Enrolment

ADE	2023/24 Estimates	2023/24 Revised Estimates	Change from Budget	
			#	%
<b>Elementary</b>				
JK/SK	1,522	1,517	(5)	-0.3%
Gr. 1 - 3	2,429	2,499	70	2.9%
Gr. 4 - 8	3,925	4,051	126	3.2%
VISA Students	2	2	-	0.0%
<b>Total Elementary</b>	<b>7,878</b>	<b>8,068</b>	<b>190</b>	<b>2.4%</b>
<b>Secondary</b>				
Pupils of the Board	3,834	3,968	134	3.5%
VISA Students	6	10	4	66.7%
<b>Total Secondary</b>	<b>3,840</b>	<b>3,978</b>	<b>138</b>	<b>3.6%</b>
<b>Total</b>	<b>11,718</b>	<b>12,046</b>	<b>328</b>	<b>2.8%</b>

Note: ADE is comprised of actual enrolment at October 31, 2023 and projected at

March 31, 2024.

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

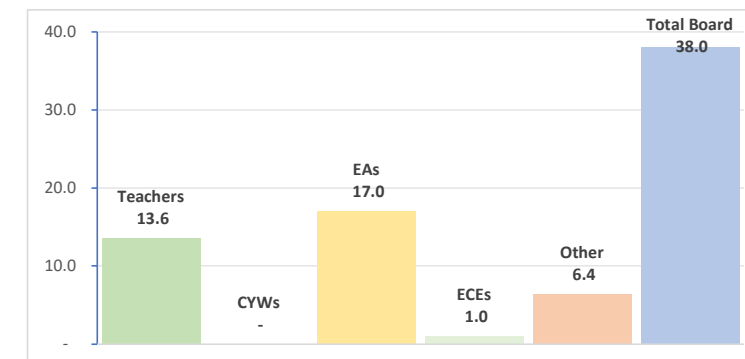


Changes in Enrolment: 2023/24 Revised Estimates vs. 2023/24 Estimates

**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	2023/24 Estimates	2023/24 Revised Estimates	Change from Budget	
			#	%
<b>Classroom</b>				
Teachers	745.6	759.2	13.6	1.8%
CYW's	10.0	10.0	-	0.0%
EAs	177.0	194.0	17.0	9.6%
ECES	50.0	51.0	1.0	2.0%
<b>Total Classroom</b>	<b>982.6</b>	<b>1014.2</b>	<b>31.6</b>	<b>3.2%</b>
<b>Other Support Staff</b>				
School Administration	98.6	99.0	0.4	0.4%
Central Support Staff	55.6	57.6	2.0	3.6%
Facility Services	97.7	100.7	3.0	3.1%
Consultants/Coordinators	17.0	17.0	-	0.0%
Other Support Staff	35.7	36.7	1.0	2.8%
<b>Total Other Support Staff</b>	<b>304.6</b>	<b>311.0</b>	<b>6.4</b>	<b>2.1%</b>
<b>Total Staffing</b>	<b>1,287.2</b>	<b>1,325.2</b>	<b>38.0</b>	<b>3.0%</b>



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

**Teachers:** Increase due to overall student enrolment growth.

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

**Central Support Staff:** Increase due to additional SO and staff to support MEDU and Board strategic priorities.

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

**Other Support Staff:** Increase due to new attendance counsellor to support student attendance.



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

	2023-24 Estimates	2023-24 Revised Estimates	In-Year Change		Variance Note
			\$	%	
<b>Grants for Student Needs (GSN)</b>					
Pupil Foundation	68,342,276	70,184,691	1,842,414	2.7%	
School Foundation	9,817,631	9,994,669	177,038	1.8%	
Special Education	20,637,571	21,138,703	501,132	2.4%	
Language Allocation	2,634,514	3,248,387	613,873	23.3%	
Indigenous Education	931,028	959,231	28,203	3.0%	
Rural and Northern Education Fund	1,460,542	1,403,152	(57,389)	-3.9%	
Learning Opportunties	2,051,755	2,107,817	56,062	2.7%	
Mental Health and Well Being	1,005,199	1,017,196	11,997	1.2%	
Adult & Continuing Education	442,418	512,515	70,097	15.8%	
Teacher / DECE Qualification and Experience	11,465,493	11,235,221	(230,272)	-2.0%	b
New Teacher Induction Program	146,775	146,775	-	0.0%	
Student Transportation	8,867,550	8,944,857	77,307	0.9%	
Administration & Governance	4,429,476	4,489,783	60,307	1.4%	
School Operations & Renewal	12,903,608	13,208,298	304,690	2.4%	
Community Use of Schools Grant	158,319	158,319	-	0.0%	
Support For Students	1,195,140	1,195,140	-	0.0%	
Program Leadership	1,008,213	1,004,963	(3,250)	-0.3%	
Permenant Financing - NPF	146,395	146,395	-	0.0%	
<b>Total Operating Grants</b>	<b>147,643,903</b>	<b>151,096,112</b>	<b>3,452,209</b>	<b>2.3%</b>	<b>a</b>
<b>Grants for Capital Purposes</b>					
School Renewal	846,093	846,093	-	0.0%	
Short-term Interest	83,500	76,000	(7,500)	-66.7%	
Debt Funding for Capital	1,450,833	1,450,833	-	0.0%	
<b>Total Grants for Capital Purposes</b>	<b>2,380,426</b>	<b>2,372,926</b>	<b>(7,500)</b>	<b>-0.3%</b>	
<b>Total Grants for Student Needs (GSN)</b>	<b>150,024,329</b>	<b>153,469,038</b>	<b>3,444,709</b>	<b>2.3%</b>	
<b>Priorities &amp; Partnership Funding</b>	<b>2,117,499</b>	<b>2,171,860</b>	<b>54,361</b>	<b>2.6%</b>	
<b>Other Revenue</b>					
Other Non-GSN Grants	314,981	1,275,296	960,315	79.2%	c
Tuition Fees	881,998	1,219,753	337,755	34.7%	d
Rentals	289,664	289,664	-	0.0%	
Interest	600,000	600,000	-	0.0%	
Other Revenue	943,971	920,936	(23,035)	-2.4%	
Deferred Revenues	467,227	350,485	(116,742)	-25.0%	e
Amortization of DCC	6,768,348	7,051,377	283,029	4.2%	f
<b>Total Other Revenue</b>	<b>10,266,189</b>	<b>11,707,511</b>	<b>1,441,322</b>	<b>14.0%</b>	
<b>School Generated Funds</b>	<b>3,500,000</b>	<b>4,000,000</b>	<b>500,000</b>	<b>14.3%</b>	<b>g</b>
<b>Total Grants and Revenue</b>	<b>165,908,017</b>	<b>171,348,409</b>	<b>5,440,392</b>	<b>3.3%</b>	

Note: 2023-2024 Estimates were approved by the Board of Trustees in June 2023

**Explanations of Variances from Revised Estimates**

- a Overall increase as a result of higher average daily enorlment (ADE).
- b Additional teachers hired resulting in a decrease in qualifications and experience funding.
- c Additional funding through Jordan's Principle.
- d Increase in international tution paying students.
- e Increase due to timing of intended use of enveloped or restricted revenues.
- f Additional capital assets being amortized over their useful lives.
- g Increase in anticipated school funded activities.

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

	2023-24 Estimates	2023-24 Revised Estimates	In-Year Change		Variance Note
			\$	%	
<b>Classroom Instruction</b>					
Teachers	79,980,537	80,620,886	640,349	0.8%	a
Supply Staff (Teachers, EAs, ECEs)	3,551,565	4,239,806	688,241	19.4%	b
Educational Assistants	10,932,767	11,785,555	852,788	7.8%	c
Early Childcare Educators	2,928,021	2,931,097	3,077	0.1%	
Classroom Computers	2,005,230	2,207,377	202,147	10.1%	d
Textbooks & Supplies	4,772,079	5,328,787	556,708	11.7%	e
Professionals and Paraprofessionals	4,952,095	5,095,573	143,478	2.9%	f
Library and Guidance	2,405,497	2,285,436	(120,061)	-5.0%	g
Staff Development	1,008,318	985,528	(22,790)	-2.3%	
Departement Heads	264,540	264,540	-	0.0%	
School Generated Funds	3,500,000	4,000,000	500,000	14.3%	h
<b>Total Classroom Instruction</b>	<b>116,300,649</b>	<b>119,744,585</b>	<b>3,443,937</b>	<b>3.0%</b>	
<b>School Management</b>					
Principals & Vice Principals	6,320,945	6,328,490	7,545	0.1%	
School Office	3,515,838	3,540,354	24,516	0.7%	
Co-ordinators and Consultants	2,110,445	3,153,229	1,042,784	49.4%	i
Continuing Education	588,049	583,721	(4,328)	-0.7%	
<b>Total School Management</b>	<b>12,535,277</b>	<b>13,605,793</b>	<b>1,070,517</b>	<b>8.5%</b>	
<b>Total Classroom and Learning</b>	<b>128,835,925</b>	<b>133,350,378</b>	<b>4,514,453</b>	<b>3.5%</b>	
<b>Student Transporation</b>	<b>8,157,746</b>	<b>8,260,249</b>	<b>102,503</b>	<b>1.3%</b>	j
<b>Board Adminstration &amp; Governance</b>					
Trustees	112,247	112,274	26	0.0%	
Director and Supervisory Officers	1,033,029	1,339,835	306,805	29.7%	k
Board Administration	4,906,027	4,973,876	67,848	1.4%	
<b>Total Board Administration &amp; Governance</b>	<b>6,051,304</b>	<b>6,425,984</b>	<b>374,680</b>	<b>6.2%</b>	
<b>School Operations &amp; Maintenance</b>					
School Operations and Maintenance	13,492,371	13,542,597	50,225	0.4%	
School Renewal	846,093	846,093	-	0.0%	
Interest on Capital Debt	1,416,445	1,416,445	-	0.0%	
Amortization	7,108,132	7,506,662	398,531	5.6%	l
<b>Total School Operations &amp; Maintenance</b>	<b>22,863,041</b>	<b>23,311,797</b>	<b>448,756</b>	<b>2.0%</b>	
<b>Total Expenditures</b>	<b>165,908,017</b>	<b>171,348,409</b>	<b>5,440,392</b>	<b>3.3%</b>	

**Explanations of Variances from Revised Estimates**

- a Hiring of 13.9 teachers due to increased enrolment and class size obligations, offset by reallocation of SERTs.
- b Increase resulting from current trending of supply and casual needs.
- c Hiring of 17 EAs from approved Jordan's Principle applications.
- d Additional expenses related to enhanced cyber protection PPF.
- e Increase in anticipated spend due to inflation and supply chain delays.
- f Hiring of an attendance counsellor to support student attendance.
- g Reallocation of planned planned expenses based on school needs.
- h Anticipated increase in school funded activities.
- i Reallocation of SERTs from teaching to consultants.
- j Increase related to additional demand for home to school transportation.
- k Hiring of a new Superintendent, staff, and resources to support MEDU and Board strategic initiatives.
- l Additional capital assets being amortized over their useful lives.

**Brant Haldimand Norfolk Catholic District School Board**  
**2023/2024 Budget**  
**New Staffing Positions**

Role	Location	FTE	\$ Impact	Funding Source
<b><u>School Administration</u></b>				
Clerical Support *	Various Schools	0.4	\$ 21,783	GSN
<b><u>School Operations</u></b>				
Caretaker	Notre Dame	2.0	\$ 85,150	GSN
Construction Coordinator	Facility Services	1.0	\$ -	Capital Projects
<b><u>Classroom Instruction &amp; Support</u></b>				
Elementary and Secondary Teachers *	Various Schools	13.6	\$ 1,334,097	GSN
Early Childhood Educator *	Holy Cross	1.0	\$ 58,782	GSN
Student Attendance Counsellor	System Support	1.0	\$ 65,000	GSN
Educational Assistants *	Various Schools	17.0	\$ 960,315	Jordan's Principle
<b><u>Board Administration</u></b>				
Superintendent of Education *	CEC	1.0	\$ 187,580	PPF
Executive Assistant	CEC	1.0	\$ 39,000	Various Budgets
<b>Total New Staffing Positions</b>		<b>38.0</b>	<b>\$ 2,751,706</b>	

\* - Staffing roles are already in place due to enrolment, MEDU initiative, or other contractual obligations

\*\* - \$ Impact includes approximate salary and benefits for the remainder of the year.

## 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, 2023  
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 2022-23 year-end reporting and 2022-23 revised estimates. 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 Fund balances.
- Future Asset Retirement Obligations.
- Amortization for unfunded capital projects.
- 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.

Currently, 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 operating contingency 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 currently has an operating contingency greater than 2%.

As of August 31, 2023, the Board’s accumulated surplus was approximately \$29.9 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.

	Balance as of Sept 1, 2022	Allocations	Balance as of Aug 31, 2023	
<b>SPECIFIC PURPOSE RESERVES (INTERNALLY APPROPRIATED) - Available for Compliance</b>				
Operating Contingency	3,282,442	304,469	3,586,912	Cover Future Deficits - 2.5%
Workplace Safety & Insurance Board	372,088	-	372,088	Future WSIB Claims
Administrative Capital	24,738	-	24,738	Administrative Capital Needs
Insurance Fund	212,281	-	212,281	Manage 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
Committed Sinking Fund	478,732	-	478,732	Funds to repay previous debt
Completed Capital Projects	8,182,894	3,180,867	11,363,761	Portables - Net Capital Cost
Unappropriated Funds	5,373,223	(3,296,605)	2,076,618	
<b>TOTAL SPECIFIC PURPOSE RESERVES</b>	<b>\$23,250,933</b>	<b>\$188,731</b>	<b>\$23,439,665</b>	<b>Available for MEDU Compliance</b>
<b>REQUIRED COMMITMENTS (EXTERNALLY APPROPRIATED) - Unavailable for Compliance</b>				
Employee Future Benefits	(547,245)	-	(547,245)	Future Retirement Liabilities
Interest to be Accrued	(832,563)	-	(832,563)	PSAB Interest Expense
School Generated Funds	1,868,748	(8,572)	1,860,176	School specific balances
Committed Capital Projects	446,104	(446,104)	-	Portables – Amortization Expense
Committed Sinking Fund Interest	41,271	(41,271)	-	Previous Sinking Fund - Payment
Asset Retirement Obligations	(1,051,095)	(80,817)	(1,131,912)	Future Asset Retirement Liabilities
Revenues Recognized for Land	6,677,353	407,998	7,085,351	
<b>TOTAL EXTERNAL COMMITTEMENTS</b>	<b>\$6,602,573</b>	<b>(\$168,766)</b>	<b>\$6,433,807</b>	<b>Unavailable for MEDU Compliance</b>
<b>TOTAL ACCUMULATED SURPLUS</b>	<b>\$29,853,506</b>	<b>\$19,965</b>	<b>\$29,873,472</b>	

**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, 2023  
 Submitted by: Mike McDonald, Director of Education & Secretary

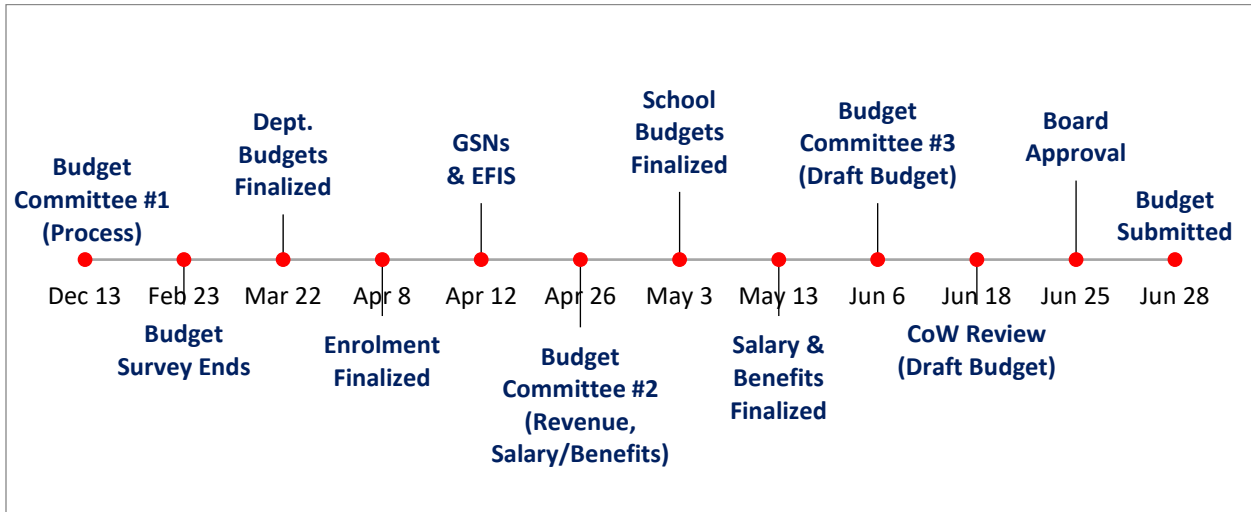
**2024-25 BUDGET PLAN**  
Public Session

**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 2024 and conclude with the presentation of the draft budget to the Budget Committee in June 2024. Subsequently, Administration will request budget approval from the Board of Trustees in June 2024 to file the budget within Ministry of Education timelines.

**DEVELOPMENTS:**

For the 2024-25 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 2024-25 Budget Plan to the Brant Haldimand Norfolk Catholic District School Board for receipt.

**APPENDIX A**

**Brant Haldimand Norfolk Catholic District School Board  
2024-25 Budget Estimates Schedule**

<b>Date</b>	<b>Completed</b>	<b>Key Deliverable</b>	<b>Description of Activity</b>
15-Nov	✓	Ministry Memorandum	Ministry invitation for 2024-25 Education Funding Consultation
12-Dec	✓	Estimates Schedule and Process	Discuss 2024-25 Estimates Schedule and Objectives at SAM
13-Dec	✓	Estimates Schedule and Process	Present 2024-25 Estimates Schedule to Budget Committee
11-Jan		Estimates Schedule and Process	Present 2024-25 Estimates Schedule to AAC
15-Jan		Enrolment Projections	Preliminary Enrolment and ADE projections received from Watson (by this date)
31-Jan		Budget Update	Budget workshop with Senior Administration
2-Feb		Public Consultation (Online Survey)	Develop with Sr Admin/Communications/Managers questions for survey
9-Feb		Public Consultation (Online Survey)	Open online survey on 2024-25 Budget Estimates Process
16-Feb		Budget Process Memorandum	Distribute Budget Process Memo to SOs, Managers, and Supervisors
23-Feb		Public Consultation (Online Survey)	Close online survey on 2024-25 Budget Estimates Process
1-Mar		Salary and Benefits Budget	Funded FTE allocations provided to Staffing Committee (based on 2023-24 GSN)
1-Mar		Public Consultation (Online Survey)	Reivew and collate results of online survey
6-Mar		Public Consultation (Online Survey)	Review budget survey results at SAM/Business Services
8-Mar		Department Budgets	Budget workshop with budgetholders
22-Mar		Department Budgets	Receive budget submissions from Departments (by this date)
29-Mar		Salary and Benefits Budget	Salary and FTE staffing "snapshot" from HRS/Payroll (base for 2024-25 Budget)
8-Apr		Enrolment Projections	Enrolment and ADE projections recived and finalized by Watson (by this date)
12-Apr		Ministry Memorandum	Related of Grants for Student Needs (GSN) and Priority and Partnership Fund (PPF)
12-Apr		Ministry Memorandum	Release of EFIS Forms and Instructions
12-Apr		Salary and Benefits Budget	Send FTE staffing reports to Superintendnets for review and confirmation
15-Apr		Department Budgets	Complete review meetings with Department (by this date)
17-Apr		Budget Update	Provide a Budget Update to SAM
19-Apr		Salary and Benefits Budget	Complete Review of Salary and Benefits Budget
19-Apr		Salary and Benefits Budget	Updated Funded FTE allocations provided to Staffing Committee (based on 2023-34 GSN)
24-Apr		Budget Update	Presentation to Regional Catholic Parent Involvement Committee
24-Apr		Budget Update	Budget Update to SAM / Discussion and Approval of Department Submissions
26-Apr		School Budgets	Development of School Budgets based on forecasted enrolment
26-Apr		Capitl Plan	Complete capital plan (by this date)
3-May		Salary and Benefits Budget	Complete Salary and Benefits Budget
8-May		Budget Update	Budget Update to SAM / Discussion of Salary and Benefits
13-May		Budget Update	Update to the Budget Committee (GSN/PPF, Budget Consultation, Salary/Benefits)
17-May		Budget Update	Presentation to Student Senate
17-May		Budget Update	Presentation to Special Education Advisory Committee
31-May		Budget Estimates Report (Draft)	All Budget Estimates Draft Report(s) Complete
5-Jun		Budget Estimates Report (Draft)	Present Draft Budget Estimates Report to SAM
6-Jun		Budget Estimates Report (Draft)	Present Draft Budget Estimates Report to Budget Committee
18-Jun		Budget Estimates Report (Draft)	Prepare/Answer any Trustee questions on Budget Esimates Report at CoW
25-Jun		Budget Estimates Report (Final)	Final Budget Estimates Report to Board of Trustees
28-Jun		Budget Estimates Report (Final)	Submission of Budget Estimates to the Ministry (EFIS)
15-Jul		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*