



BRANT HALDIMAND NORFOLK
Catholic District School Board

for all

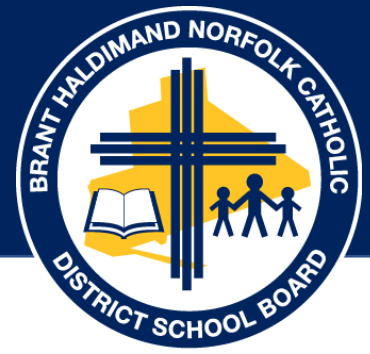
Budget Report

2023-24

Brant Haldimand Norfolk
Catholic District School Board



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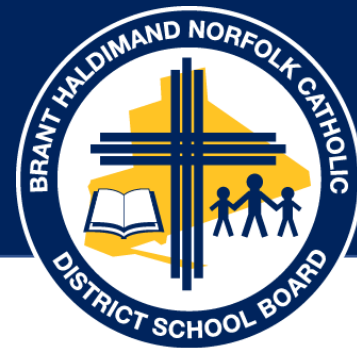
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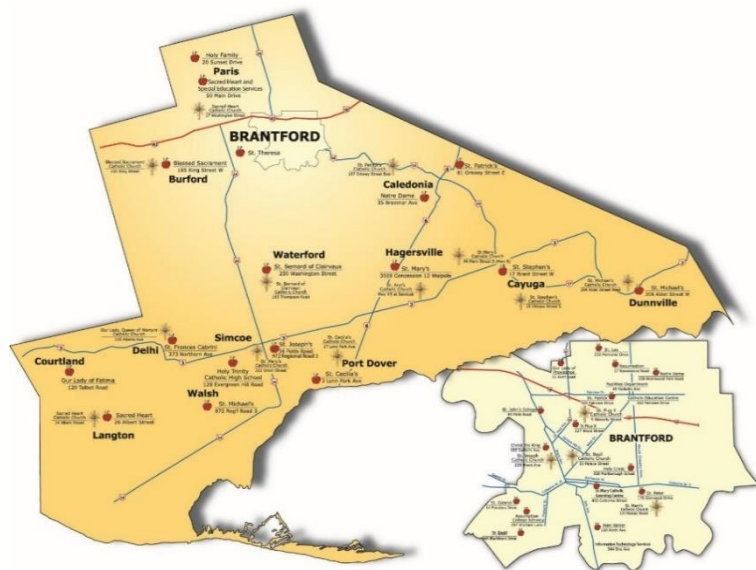
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BHNCDSB Overview



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

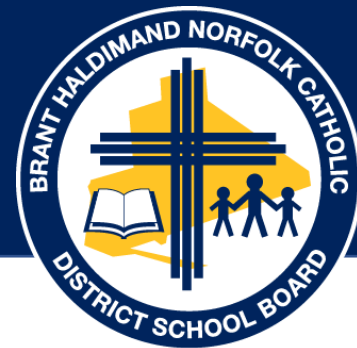
Governance

- 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
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Caroline Goveas, Student Trustee
Student at St. John's College
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Mia Martorelli, Student Trustee
Student at Assumption College
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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:

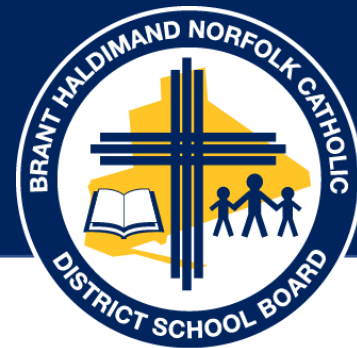
- Alternative Education
- Special Education

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 (2022-2023, \$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

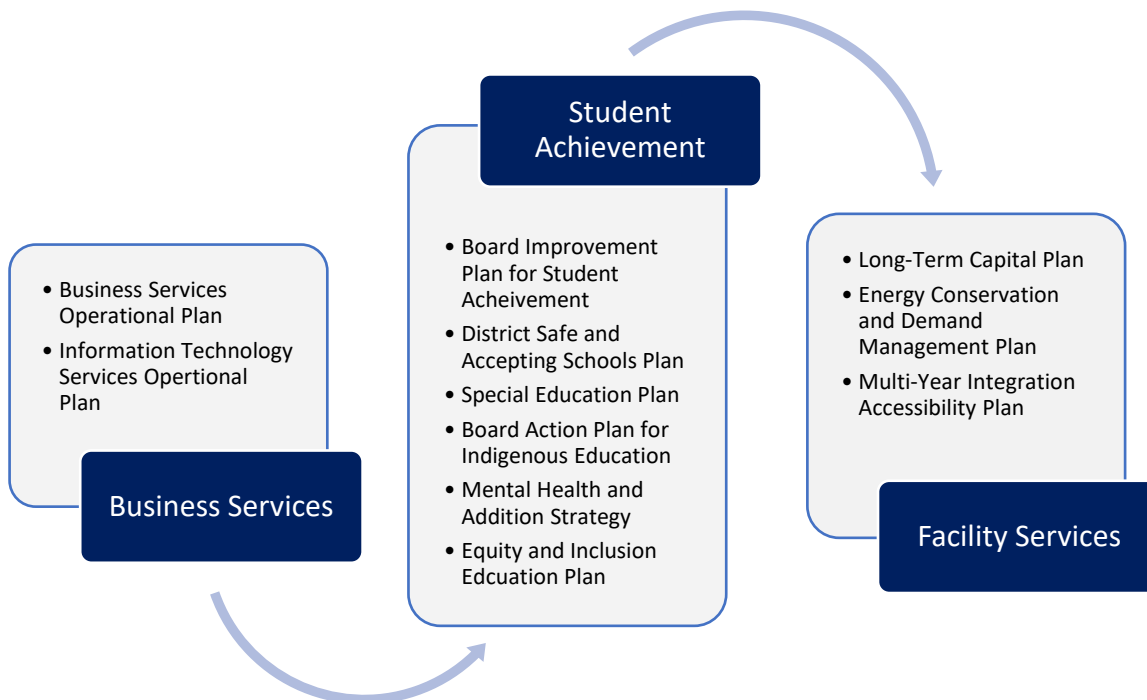
The Board has unique needs when it comes to providing resources to best support our students and communities. To ensure we continue to support all students, our [Multi-Year Strategic Plan](#) sets direction to identify system goals.

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

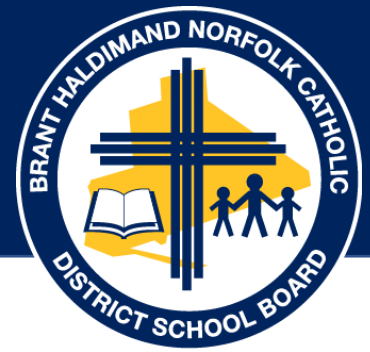


Throughout the budget development process, the 2023-2024 operating and capital budgets are aligned with the Multi-Year Strategic Plan to assign monetary resources to the realization of the Board's motto and vision.

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.

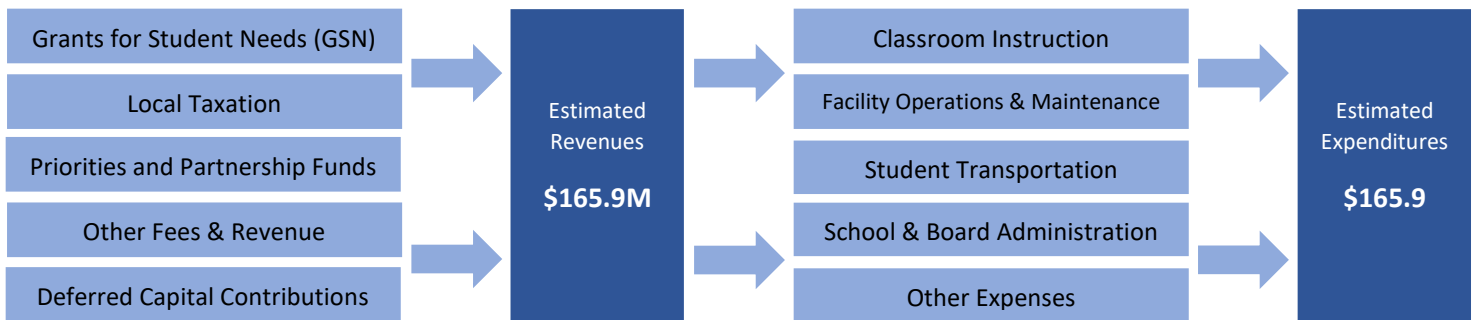


Budget Overview



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.



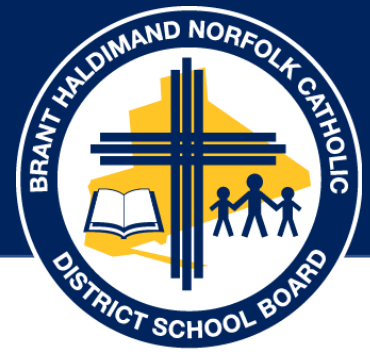
The 2023-2024 operating budget projects total revenue of about \$165.9 million, an increase of \$8.6 million or 5.4% from 2022-2023 revised estimates. This reflects the announcement from the Ministry of Education of support for the increase in enrolment, summer learning supports, safe and clean schools, 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 (2022-2023, \$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 2022-2023 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% (2022-2023 revised estimates, 78.7%) of the total operating expenditures.

The Brant Haldimand Norfolk Catholic District School Board is presenting a balanced budget for the 2023-2024 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.

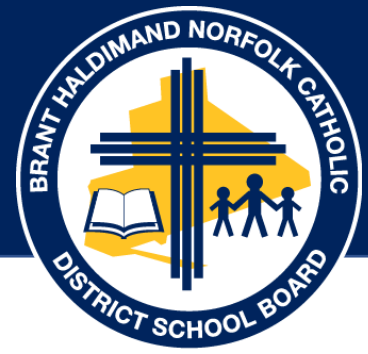
The Board will not commit to a structural deficit and is mandated to a balanced budget each year.

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 30th, 2023.

The table outlines the budget timeline for that was undertaken in 2023-2024.

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

Budget Overview



Budget Consultation

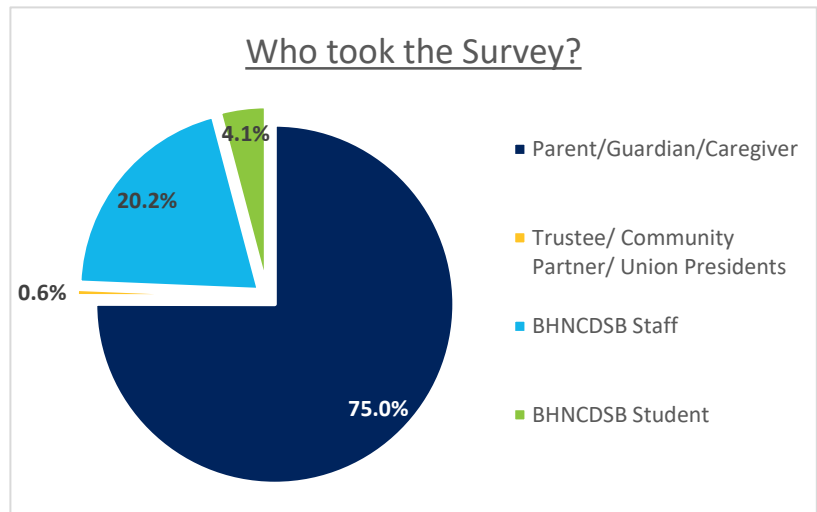
The BHNCDSB community was invited to participate in the online survey between February 20th, 2023, and March 6th, 2023. In total, 730 responses were received. Responses are aggregated and discussed below.

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 BHNCDSB staff. Respondents were able to select all options that applied.

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

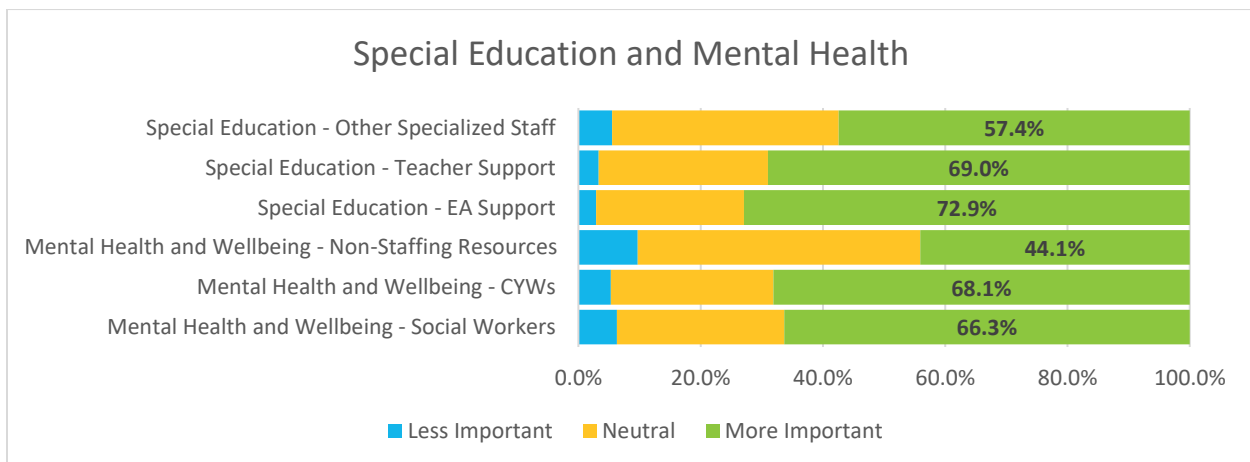
- 77.3% - Elementary (includes French Immersion)
- 22.3% - Secondary schools



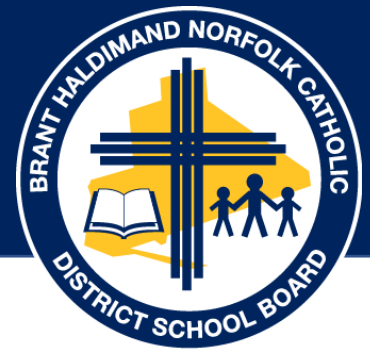
Question Summaries

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.

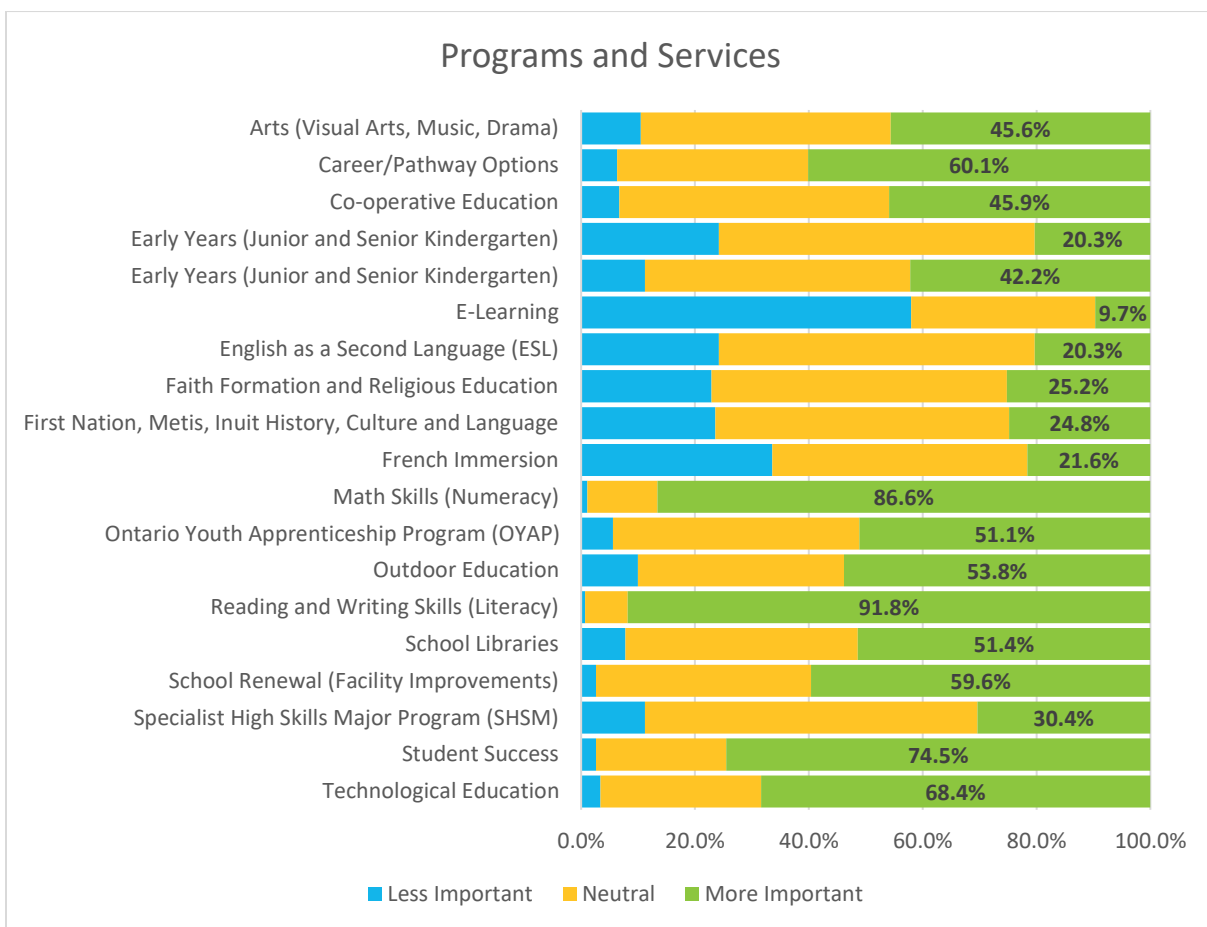


Budget Overview



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.



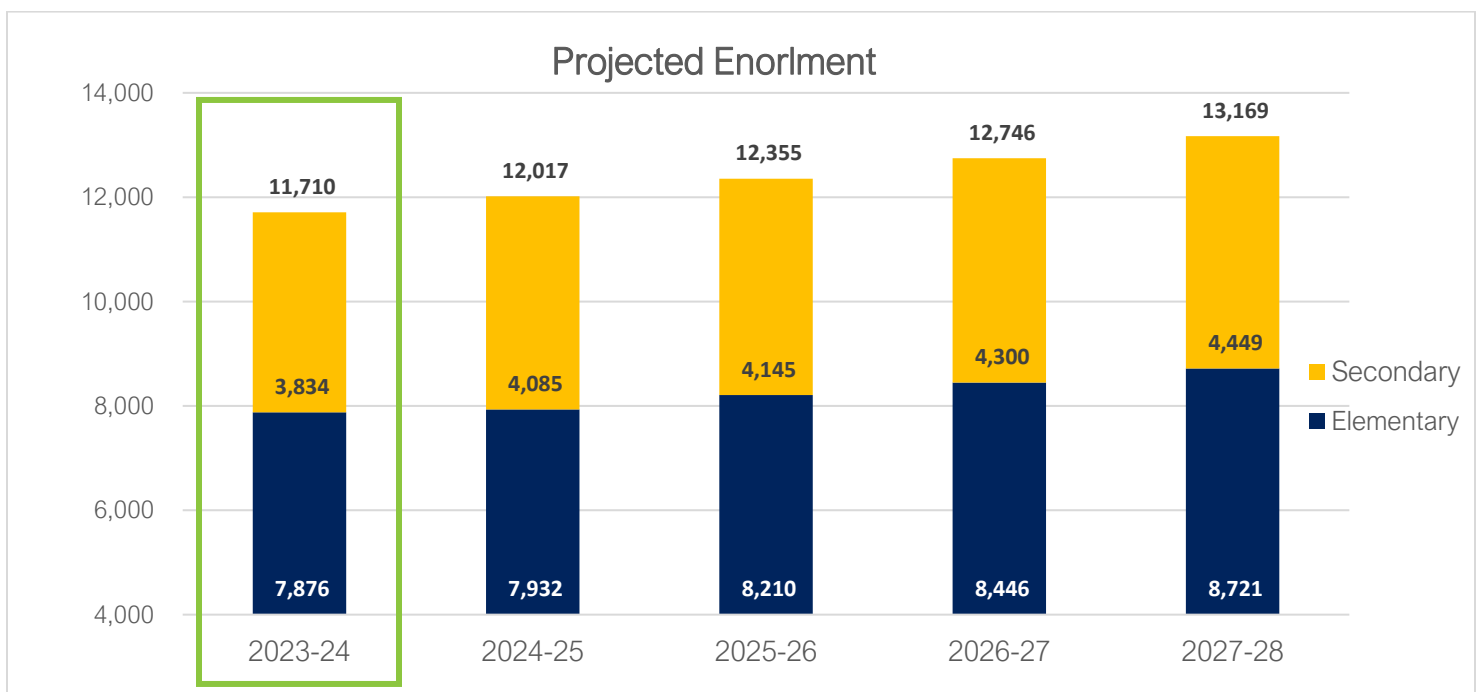
Enrolment



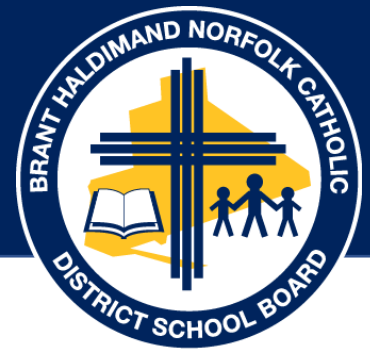
Enrolment is the main driver for the Board’s funding. The funding is based on the Average Daily Enrolment (ADE) using the full-time equivalent of students enrolled at each school as of October 31st and March 31st. ADE for 2023-2024 is projected to be 11,710, representing a 2.2% increase from prior year.

ENROLMENT	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	Actual	Actual	Actual	Actual	Actual	Actual	Actual
ELEMENTARY							
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
SECONDARY							
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
BOARD ENROLMENT							
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 2023-2024 to 2027-2028:



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 2023-2024 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 2023-2024 school year is about \$147.6 million as compared to \$140.8 million from 2022-2023 revised estimates.

	2021/22 Actual	2022/23 Revised Estimates	2023/24 Estimates	Change from 22-23 Revised Estimates
GRANT CATEGORY				
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
TOTAL GSN	\$ 131,297,690	\$ 140,800,666	\$ 147,636,998	\$ 6,836,332

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 (2022-2023, \$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
TOTAL PARTNERSHIP & PRIORITY FUNDS			\$ 2,117,499

Operating Revenues



The Board's total estimated funding for the 2023-2024 school year is \$165.9 million as compared to \$157.3 million for 2022-2023 revised estimates.

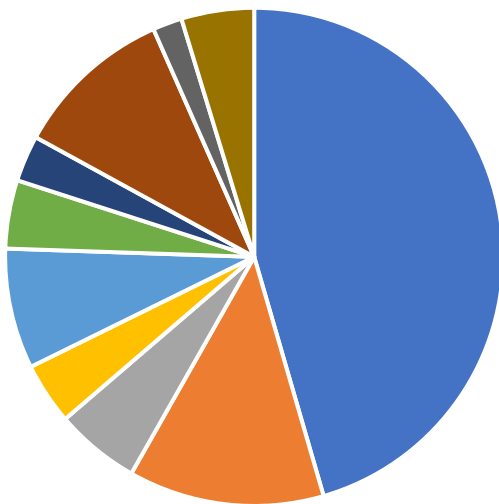
REVENUE CATEGORY	2021/22 Actual	2022/23 Revised Estimate	2023/24 Estimate	Change from 22-23 Revised Estimates
GRANTS FOR STUDENT NEEDS (GSN)				
Pupil Foundation	62,271,525	65,855,013	68,342,276	2,487,263
School Foundation	9,170,501	9,508,762	9,817,631	308,869
Special Education	18,437,745	19,499,310	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)
TOTAL GRANTS FOR STUDENT NEEDS	\$ 131,297,690	\$ 140,800,666	\$ 147,636,998	\$ 6,836,332
GRANTS FOR CAPITAL PURPOSES				
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)
TOTAL CAPITAL GRANTS	\$ 2,456,597	\$ 2,494,752	\$ 2,380,426	\$ (114,326)
PARTNERSHIP AND PRIORITY FUNDS	\$ 4,459,433	\$ 1,630,929	\$ 2,117,499	486,570
OTHER REVENUE				
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
TOTAL OTHER REVENUE	\$ 10,173,756	\$ 8,916,046	\$ 10,266,189	\$ 1,350,143
SCHOOL GENERATED FUNDS	\$ 2,688,193	\$ 3,500,000	\$ 3,500,000	-
TOTAL GRANTS AND REVENUE	\$ 151,075,669	\$ 157,342,393	\$ 165,901,112	\$ 8,558,719

Operating Expenses



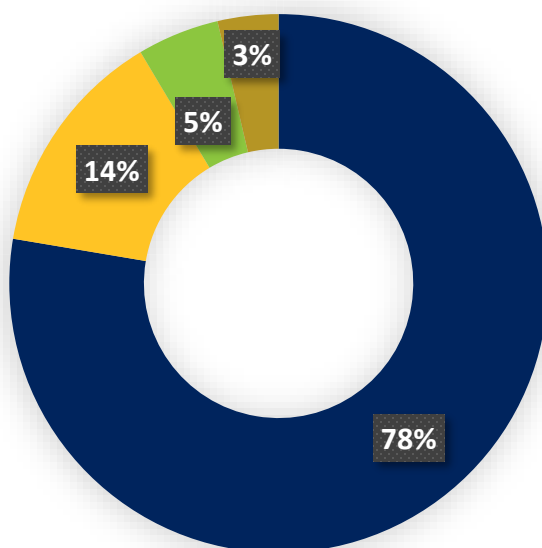
Expenditures at the BHNCDSD are based on contractual agreements and service contracts, legislative requirements, Board policy and known infrastructure needs of the system. In some cases, reasonable estimates are required and then adjusted in-year once better information becomes available.

How Operating/Capital Funding Dollars are Spent



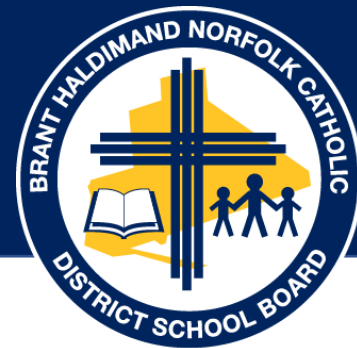
Classroom Instruction	45.5%
School and Classroom Support	12.7%
School Administration	5.5%
School and Classroom Resources	4.0%
School Operation and Maintenance	7.8%
Student Transportation	4.4%
Board Governance and Administration	3.0%
Capital Projects	10.4%
School Generated Funds	1.9%
Amortization and Other Expenses	4.7%

Operating Expenses by Planning Area



Classroom Instruction & Learning	78%
School Operations & Maintenance	14%
Student Transportation	5%
Board Administration	3%

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
TOTAL EXPENSES	\$ 150,993,269	100%	\$ 157,342,393	100.0%	\$ 165,901,112	100.0%	\$ 8,558,719

Salary and Benefits

Salary and benefits account for about 78.0% (2022-2023 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 2022-2023. The budget includes a projected total full-time equivalent (FTE) of about 1,287.2.

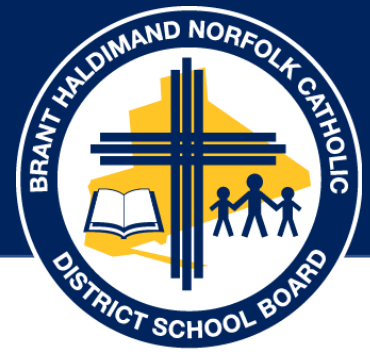
Staffing for all positions is the responsibility of Human Resource Services. The greatest challenge is balancing costs while servicing student needs, maintaining Ministry class size targets and honouring collective agreements.

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	
			#	%
Classroom				
Teachers	725.3	745.6	20.3	2.8%
CYWs	10.0	10.0	-	0.0%
EAs	179.5	177.0	(2.5)	-1.4%
ECEs	51.0	50.0	(1.0)	-2.0%
Total Classroom	965.8	982.6	16.8	1.7%
Other Support Staff				
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%
Total Other Support Staff	300.6	304.6	4.0	1.3%
Total Staffing	1,266.4	1,287.2	20.8	1.6%

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.

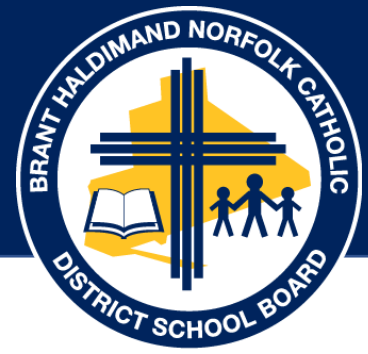
The government provides funding to school boards to build new or add-on to existing schools based on the needs of the school community and board. Refer to the section on Capital Budget for further information.

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.

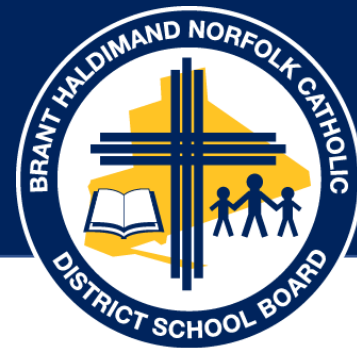
Operating Expenses



Overall, total expenditures for the 2023-2024 school year are expected to be about \$165.9 million as compared to \$157.3 million for 2022-2023 revised estimates.

Expense Category	2021/22 Actual	2022-23 Revised Estimates	2023-24 Estimates	Change From 22-23 Revised Estimates
CLASSROOM INSTRUCTION & LEARNING				
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	-
TOTAL CLASSROOM INSTRUCTION & LEARNING	\$ 103,800,108	\$ 110,637,099	\$ 116,293,744	\$ 5,656,644
SCHOOL MANAGEMENT				
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
TOTAL SCHOOL MANAGEMENT	\$ 12,137,306	\$ 12,409,641	\$ 12,535,277	\$ 125,635
STUDENT TRANSPORTATION	\$ 6,988,484	\$ 7,119,928	\$ 8,157,746	\$ 1,037,818
BOARD GOVERNANCE & ADMINISTRATION				
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
TOTAL BOARD GOVERNANCE & ADMINISTRATION	\$ 5,257,008	\$ 5,547,787	\$ 6,051,304	\$ 503,517
SCHOOL OPERATIONS & MAINTENANCE				
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
TOTAL SCHOOL OPERATIONS & MAINTENANCE	\$ 22,810,363	\$ 21,627,937	\$ 22,863,041	\$ 1,235,104
TOTAL EXPENDITURES	\$ 150,993,269	\$ 157,342,393	\$ 165,901,112	\$ 8,558,719

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 2021-2022, 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
SCHOOL RENEWAL			
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)
TOTAL SCHOOL RENEWAL	\$ 4,497,143	3,604,153	(892,990)
NEW PUPIL PLACES			
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
TOTAL NEW PUPIL PLACES	\$ 6,278,213	\$ 13,888,041	\$ 7,609,828
MINOR TANGIBLE CAPITAL ASSETS	\$ 800,000	\$ 180,000	\$ (620,000)
TOTAL CAPITAL BUDGET	\$ 11,575,356	\$ 17,672,194	\$ 6,096,838

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	
REQUIRED COMMITMENTS (EXTERNALLY APPROPRIATED)				
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
TOTAL REQUIRED COMMITMENTS	\$ 7,645,025	\$ (86,899)	\$ 7,558,126	
SPECIFIC PURPOSE RESERVES (INTERNALLY APPROPRIATED)				
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
TOTAL SPECIFIC PURPOSE RESERVES	\$ 14,025,147	\$ 279,850	\$ 14,304,997	
TOTAL COMMITMENTS	\$ 21,670,172	\$ 192,951	\$ 21,863,123	
TOTAL UNAPPROPRIATED FUNDS	\$ 8,747,054	\$ (725,954)	\$ 8,021,100	
TOTAL ACCUMULATED SURPLUS	\$ 30,417,226	\$ (533,003)	\$ 29,884,223	



BRANT HALDIMAND NORFOLK
Catholic District School Board