



**SUDBURY CATHOLIC  
DISTRICT SCHOOL BOARD**

Proposed Budget  
2020-2021

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## Budget Framework

### *Our Mission*

To realize each students' potential within our inclusive Catholic learning community by nurturing and developing their mind, body and spirit.

### *Our Vision*

Leaders in Learning and Faith.

### *Values*

Modeling Jesus in the world through faith, respect, community, innovation and learning.

The following guiding principles, current issues and trends provide guidance and direction for the development of the budget, serve as the basis for expenditure decisions, and align with the following Strategic Pathways:



Strengthen our faith-based, inclusive and equitable community.



Promote innovation.



Advance leadership and learning for all.

The guiding principles used by the board in the development of the 2020-21 budget continue to be as follows:

- To remain student focused guided by our multi-year strategic plan;
- To enhance student achievement and well-being;
- To preserve programs and enhance deliverables to students;
- To enhance equity and inclusivity to address the growing diverse needs in our schools;
- To continue to promote innovation;
- To increase efficiencies of operations;
- To ensure value for money;
- To take a conservative approach; and
- To ensure legislative compliance.

Some of the current issues and or trends that the board took into consideration while developing the budget this year are as follows:

- Classroom environments must reflect 21<sup>st</sup> century pedagogy;
- Promote professional learning for teachers to meet the needs of 21<sup>st</sup> century learners;
- Succession planning and leadership development;
- Increasing diversity of needs of our Sudbury Catholic community;
- Continue green initiatives while refining long term plans;
- Continue with AODA planning and implementation;
- Uncertainty regarding Priorities and Partnership Funding (PPF);
- Levels of absenteeism;
- Unprecedented growth that is unpredictable;
- Utilization levels of schools;
- The impact of COVID-19.

## Highlights of the 2020-21 Grants for Students Needs

On June 19, 2020 the Ministry of Education issued the following memorandums summarizing the changes and updates to the Grants for Student Needs funding which set out the funding parameters for the 2020-21 school year:

2020:B08 – 2020-21 Grants for Student Needs Funding

2020:B09 – Capital Funding for the 2020-21 School Year

2020:B10 – 2020-21 Priorities and Partnerships Funding (PPF)

2020:SB06 – Special Education Grant Funding Changes for 2020-21

2020:SB07 – Student Transportation – Grants for Students Needs, 2020-21

2020:SB08 – 2020-21 Estimates

Documents can be found at [www.edu.gov.on.ca/eng/policyfunding/funding.html](http://www.edu.gov.on.ca/eng/policyfunding/funding.html).

The average provincial per-pupil funding is projected to be \$12,525 in 2020–21, which is an increase of \$250 or 2.0% from 2019–20. A summary of the funding is as follows:

### A. Response to Covid-19 Outbreak

The ministry indicated they will provide new funding for 2020-21 for extraordinary costs related to the outbreak. Details of some of this funding was provided to boards in Memo 2020:B11 issued on August 4, 2020, SCDSB allocations are described below in the revenue section.

There is recognition that we may see an increase in students returning to secondary school in the fall, even though they have graduated, to better prepare themselves for post-secondary pursuits. The ministry will monitor the levels and assess the financial impact, and may later adjust funding levels.

### B. Compensation, Secondary Class Size, and Online Learning

The ministry will provide a 1% increase in benchmark funding as well as up to 1% for benefits' plan maintenance and will also consider additional inflationary increases.

The Pupil Foundation Grant will be adjusted to reflect the decrease in secondary class size from 28 to 23, however will continue to fund through the Teacher Job Protection Fund to avoid laying off teachers due to changes in class size.

The 2020-21 school year marks the first year (those students entering grade 9) of the requirement to take two online courses to be able to graduate (for those that do not opt out). Transition funding will be through an adjustment in the Cost Adjustment and Teacher Qualification Grant.

#### C. Targeted New Investments

Supports for Students Fund replaced the Local Priorities Fund and for SCDSB there is no significant difference in the amount funded.

The ministry will increase the supply teacher benchmarks by the equivalent of one additional day to recognize increases in sick leave usage. \$165,54/ADE from \$147.18/ADE, an increase of \$18.36/ADE. With approximately 6,000 students that is an increase of just over \$110K.

In addition to funding available in the Textbooks and Learning Materials amount, the ministry is providing a new per-pupil amount (\$0.49) for students in Kindergarten to Grade 12 to support the purchase of educational software. This amount will be supplemented with a top-up allocation within the Geographic Circumstances Grant to ensure every school board receives a minimum of \$30,000. This funding is being transitioned to the GSN as existing ministry software licenses expire to provide school boards with flexibility to better address local needs.

The non-staff portion of the School Operations Allocation benchmark will increase by 2% to assist with managing increases in costs in areas such as: electricity, gas, insurance, etc.)

#### D. Student Transportation

The Student Transportation Grant remains under review and as such we will not be seeing any changes to the funding this coming year except where enrolment growth has been identified. SCDSB will be seeing an increase in funding of just under \$13K.

#### E. Transfers to the GSN (previously PPF's)

Mental Health Workers funding, to provide direct support to students, will be enveloped within the Mental Health and Well-being Grant.

Experiential Learning will be rolled into the Learning Opportunities Grant.

Northern Supports Initiative is funding that supports students with special education needs in all northern school boards. This funding will be rolled into the Special Education envelope.

Curriculum and Assessment funding supports training for educators as new curriculum and assessment policies are released and will be transferred to the School Board Administration Grant but not subject to the school board administration and governance enveloping provision.

#### F. Priorities and Partnerships Funding (PPF)

For the coming school year, the ministry is introducing a ministry-wide, multi-project Transfer Payment Agreement (TPA) for PPF. For 2020-21, the ministry will provide one main, multi-project PPF TPA per school board. The following amounts have been confirmed for the 2020-21 school year (and some school board allocations will be confirmed at a later date):

After School Skills Development Programs	Provide programming for students with Autism Spectrum Disorder	\$57,000
Educators Autism AQ Subsidy	Support teacher participation in Autism Spectrum Disorder AQ course	\$3,500
Math Strategy	Additional board and school positions and release time to support student math performance	\$189,500
Parents Reaching Out Grants	Support parent council events	\$5,600
Supporting Students with Severe Learning Disabilities	Support an intensive reading intervention pilot project to enhance educators' capacity to support students in learning to read	\$259,000
Well-Being and Mental Health Bundle	Support to improve Strategic Plans, Mental Health and Addictions Strategy, and annual Action Plan for Mental Health	\$13,700
OLE – French as a Second Language	Support professional learning opportunities for students and teachers	\$77,700

#### G. Capital Funding

School Renewal Allocation - \$1,390,030

This allocation allows school boards to revitalize and renew aged building systems and components, including roof replacement and replacing of aged HVAC systems as well as capital improvements (e.g., install new building automation systems and air-conditioning systems,

address program-related needs and invest in accessibility-related enhancements such as ramps, elevators, electronic door opening systems). It also allows school boards to address maintenance requirements such as painting, roof patching and pavement/parking repairs.

School Condition Improvement - \$5,711,657

This funding directs 70 per cent of funds to address major building components (e.g., foundations, roofs, windows) and systems (e.g., plumbing and heating, ventilation and air conditioning) and the remaining 30 per cent can continue to address the above listed building components or, alternatively, building interiors and surrounding site components (e.g., utilities, parking and pavements).

Capital Planning Capacity - \$32,095

This funding assists with developing and updating capital plans as well as identify and develop potential facility partnership opportunities.

#### H. Submission of Financial Reports

Submission of the Board Estimates Budget is due to the Ministry August 19, 2020.

#### I. Balanced Budget

The board is expected to balance its 2020-21 budget; however, boards are permitted an in-year deficit of no more than 1% of operating revenue of the preceding year as per the Education Act.

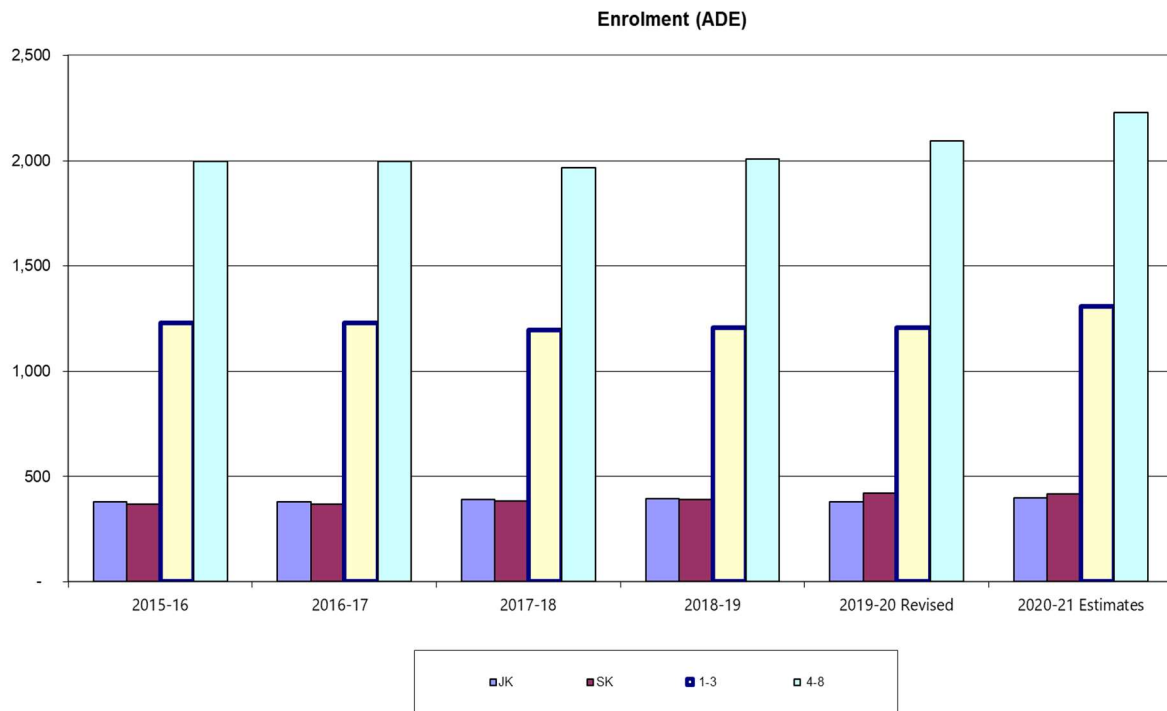
## Enrolment

A significant part of the budget-setting process will be completed based on academic staffing decisions which are made in April. These decisions are made based on grant estimates and enrolment projections for the coming year using the best information that we have at that time. It is important to note that our enrolment projections are derived from a combination of historical trends, registration data, staff experience and local area knowledge.

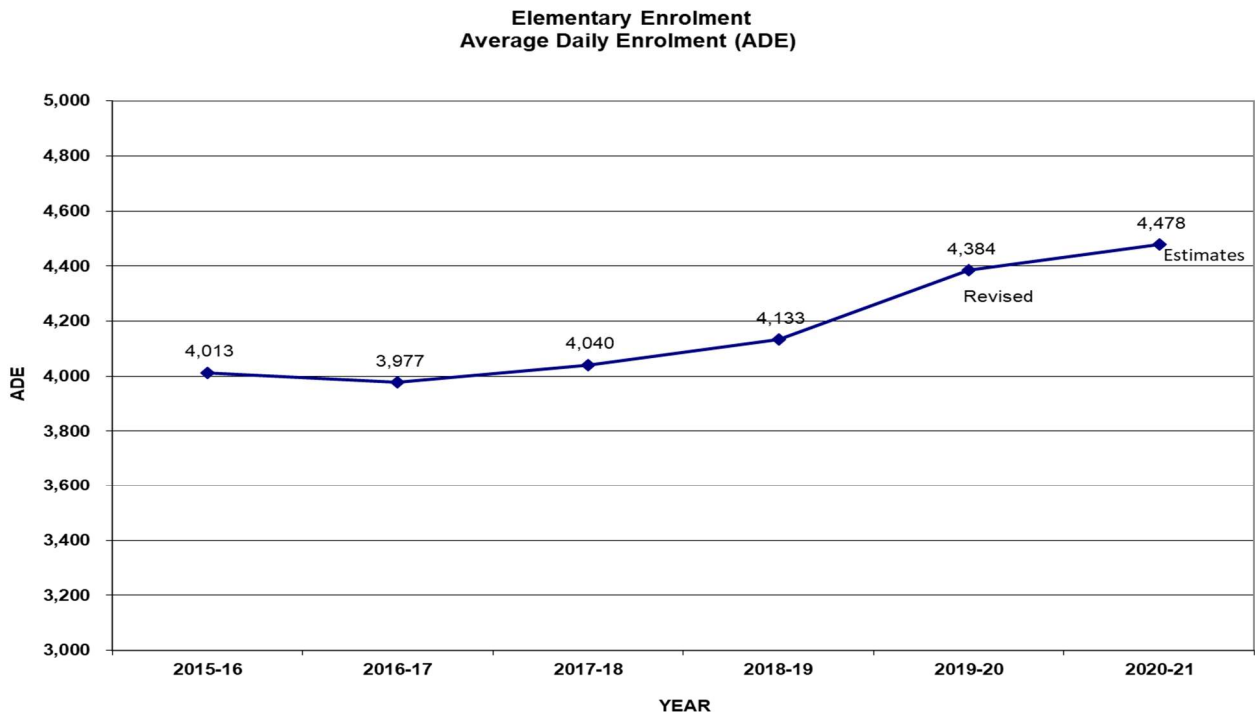
Due to the impact of COVID-19 on the education system, our board had to ensure that it is in the position to accommodate any one of three re-entry plans that could be incorporated either to start school in September and/or during the course of the year. One of the re-entry plans requires the board to ensure classes of no more than 30 to allow for cohorting of a maximum of 15, therefore the board went back out to each school and requested updated registration information at the beginning of July. Based on those updated enrolment projections there were a few situations where class organizations were adjusted and updated. Elementary enrolment continues to trend upwards as it has in the past couple years. It is important to note that when preparing class organization both the needs of the school and the primary class requirements are taken into consideration. Class organizations are revisited in September once students are actually in the classroom and adjustments are made accordingly.

Secondary enrolment, on the other hand continues to trend downwards for at least another couple of year. In accordance with the collective agreement the board must staff secondary based on 98% of projections, this is to take into account the consistent reduction in enrolment that is experienced after the first semester. In actuality the trend is usually between 95% and 98%, therefore the projection for grant revenue calculations is calculated at 97%.

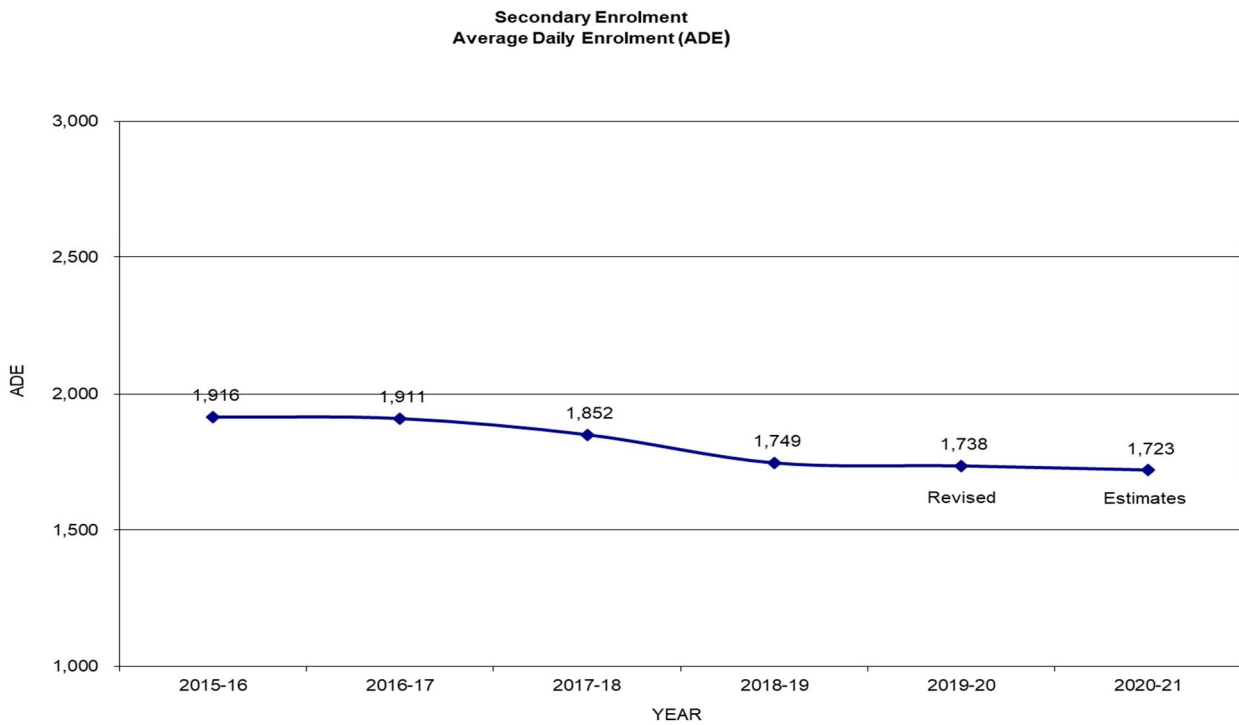
## Elementary Enrolment Trending by Grade



## Elementary Global Enrolment Trending (ADE)



## Secondary Global Enrolment Trending (ADE)



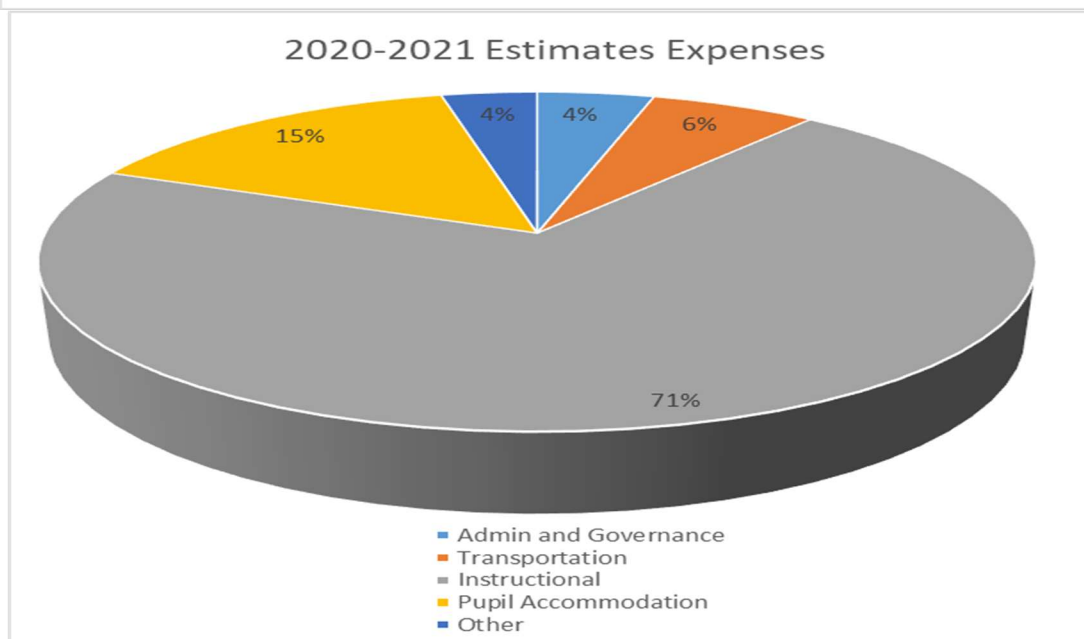
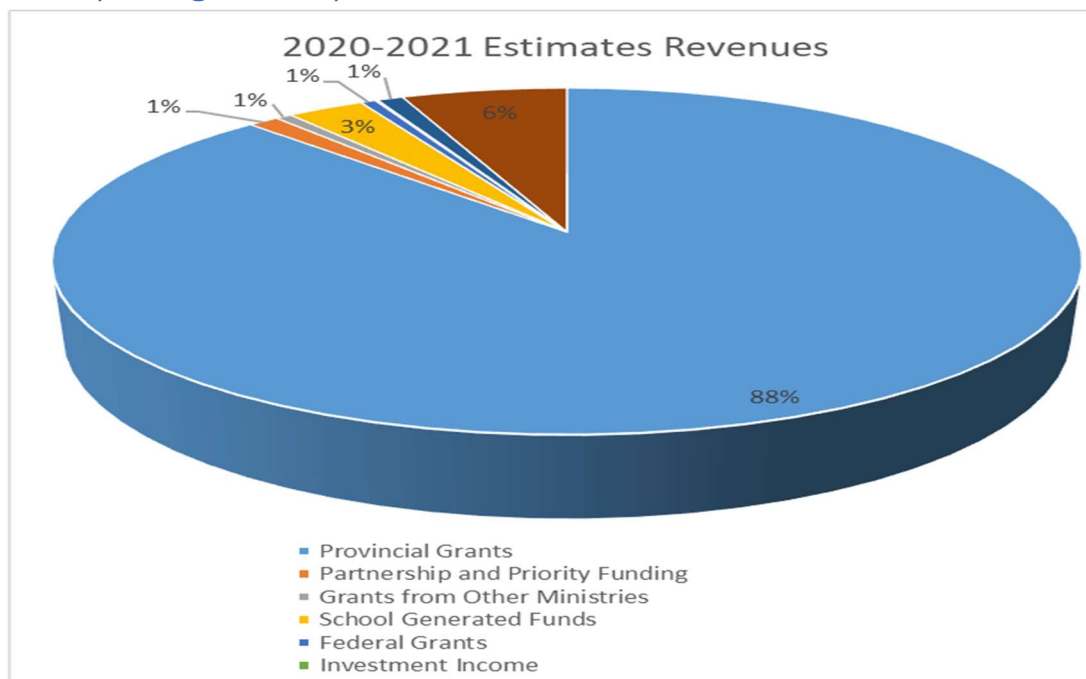
## Elementary Enrolment Projections by School and Program

Elementary	JK	SK	1	2	3	4	5	6	7	8	Total
<u>Holy Cross Elementary</u>											
Regular:	19	17	25	35	34	30	36	42			238
French Immersion:	15	34	29	27	31	12	24	18			190
											428
<u>Holy Trinity Elementary</u>											
Regular:	36	50	38	50	51	46	52	63			386
French Immersion:	32	38	40	23	35	22	18	22			230
											616
<u>Immaculate Conception Elementary</u>											
Regular:	6	9	14	17	15	18	24	20			123
French Immersion:	9	17	9	11	13	3	7	9			78
											201
<u>Marymount Academy Elementary</u>											
Regular:									43	59	102
French Immersion:									31	17	48
											150
<u>Pius XII Elementary</u>											
Regular:	17	27	36	25	24	32	28	34			223
<u>St. Anne Elementary</u>											
Regular:	10	12	10	22	11	18	21	23	32	46	205
French Immersion:	11	8	14	19	18	18	8	16	13	18	143
											348
<u>St. Benedict Elementary</u>											
Regular:									71	77	148
French Immersion:									21	38	59
											207
<u>St. Charles College Elementary</u>											
Regular:									142	129	271
French Immersion:									21	27	48
											319
<u>St. Charles Elementary</u>											
Regular:	14	18	16	23	26	22	22	27	21	20	209
French Immersion:	27	29	34	29	29	20	30	29	17	21	265
											474
<u>St. David Elementary</u>											
Regular:	23	37	38	45	41	47	41	47			319
<u>St. Francis Elementary</u>											
Regular:	21	23	34	30	29	26	23	19			205
French Immersion:	27	25	27	18	18	14	15	11			155
											360
<u>St. James Elementary</u>											
Regular:	12	13	13	17	15	19	24	28	25	10	176
French Immersion:	19	16	16	19	14	14	14	5	9	1	127
											303
<u>St. John Elementary</u>											
Regular:	11	11	14	21	18	22	13	23	28	26	187
French Immersion:	15	21	17	9	13	11	11	2	7	2	108
											295
<u>St. Joseph Elementary</u>											
Regular:	1	3	1	0	0	0	0	1			6
<u>St. Mark Elementary</u>											
Regular:			1	0	1	2	0	2			6
<u>St. Paul Elementary</u>											
Regular:	8	10	5	14	10	12	13	12			84
French Immersion:	14	18	17	23	12	21	16	18			139
											223
<u>Total Board</u>											
Regular:	178	230	245	299	275	294	297	341	362	367	2888
French Immersion:	169	206	203	178	183	135	143	130	119	124	1590
											4478

## Secondary Enrolment Projections by School

	SCC	Marymount	St. Benedict	B.A.C.	Total
Enrolment Projections	765	181	418	311	1,675
Adjusted Projection (97% of Enrolment Projection)	749	177	409	304	1,638
Self-Contained Projection	59		26	0	85
Total Projections	808	177	435	304	1,723

## Summary Budget Analysis



## Summary Budget Comparison Analysis

	2019-2020 Revised	2020-2021 Estimates
<b>Revenues</b>		
Provincial Grants	84,558,448	88,235,745
Partnership and Priority Funding	1,469,167	1,149,318
Grants from Other Ministries	590,383	607,287
School Generated Funds	2,848,784	2,863,219
Federal Grants	578,660	572,100
Investment Income	80,108	93,600
Revenues from Other Sources	1,373,199	958,100
Amortization of Deferred Capital Contributions	5,617,925	6,140,932
	<b>97,116,674</b>	<b>100,620,301</b>
<b>Expenditures</b>		
Admin and Governance	4,851,887	4,525,478
Transportation	6,286,107	6,333,502
Instructional	68,300,338	70,856,463
Pupil Accommodation	13,716,182	14,584,920
Other	3,219,992	3,641,179
	<b>96,374,506</b>	<b>99,941,542</b>
<b>Surplus from Operations for Year</b>	<b>742,168</b>	<b>678,759</b>
Less: Unavailable for Compliance	672,191	672,191
<b>Surplus for Compliance</b>	<b>69,977</b>	<b>6,568</b>
<b>Opening Accumulated Surplus for Compliance</b>	<b>2,167,448</b>	<b>2,237,425</b>
Surplus for Compliance	69,977	6,568
<b>Accumulated Available for Compliance</b>	<b>2,237,425</b>	<b>2,243,993</b>
	<b>2.30%</b>	<b>2.23%</b>

## Revenues

School boards in Ontario have one main funding source, the Province, though part of this is satisfied by a residential/commercial tax that is determined by the Province and comes from local taxpayers. School boards calculate grant allocations in accordance with Provincial regulations in four broad categories – Foundation Grants, School Foundation Grants, Special Purpose Grants and Pupil Accommodation Grants. Tax revenue is calculated according to provincially determined formulae and this amount is deducted from total grant allocations, as calculated, to form the net contribution by the Province. Each municipality is informed by the Ministry of Finance as to the portion of local taxes that it must forward to school boards in their jurisdiction.

## Grants for Student Needs

These grant allocations are calculated based on four broad categories. Overall the board experienced an increase in revenues due to an increase projected enrolment, increases in salary benchmarks related to collective agreement negotiations, funding provided as Supports for

Students, and former PPF's rolling into the GSN, as well as minimal funding increases to deal with the costs related to effects of COVID-19.

#### *Pupil Foundation Grant*

The Foundation grant is a per pupil allocation that supports the elements of a classroom education that are required by, and generally common to, all students (ie. Teachers, ECE's, Library and Guidance, EA's, etc. as well as textbooks and learning materials). This allocation increased by just over \$2M in part due to an increase in projected enrolment and in part due to the increase in benchmark funding that resulted from the renegotiations of various collective agreements.

#### *School Foundation Grant*

This grant supports the costs of in-school administration and leadership (salaries and benefits for principals, vice-principals, and office support staff) as well as supplies for school administration purposes. The funding for these expenses increased as a result of revenues related to library staff, \$75K, being moved into this grant from the Learning Opportunities grant.

#### *Special Purpose Grants*

Special Purpose allocations have increased overall in 2020-21 projected estimated funding. Significant changes in allocations are as follows:

The *Special Education Allocation* consists of several components, the Special Education Per Pupil Amount, which increased approximately \$150K due to increase in projected enrolment. The Special Incident Portion is funding through an application process and is based on the specific needs of our system and students. We project this amount conservatively in the budget and considering historical trending and forecasted demands. There was an increase in the Differentiated Special Education Needs Amount of \$250K which is allocated based on the needs of the board, as calculated through a statistical prediction model that considers several different factors, to meet its special education requirements.

The *Language Allocation* decreased overall even though we are seeing an increase of \$100K due to increased projected enrolment however the English as a Second Language portion of the allocation decreased by \$300K as we are not expecting to see the large increase in enrolment from immigration that we experienced in 2019-20.

The *Learning Opportunities Allocation* has increased over the previous year \$50K, even with the library staff allocation moving to the School Foundation grant because of the inclusion of the funding for Experiential Learning, that was formerly funded through a PPF.

The *Experience and Qualification Allocation* decreased significantly this year due to the elimination of the Job Protection Funding. This is the result of secondary class size reduction from a board average of 28 student to class to 23 students per class.

The *Declining Enrolment Adjustment* recognizes that it takes time for boards to react and adjust their cost structures accordingly because board costs do not all decline in a way that is strictly proportional to the declining enrolment that they are experiencing. As our projections for enrolment are not declining, we do not meet the criteria in 2020-21 and will receive no grant.

The *Administration and Governance Allocation* saw an increase due to the movement of previous funding through PPF's moving into this GSN allocation. The first is the Curriculum and Assessment allocation of \$31K and the second if the Executive Compensation benchmark increase of \$30K.

#### *Pupil Accommodations Grant*

The *School Operations Allocation* increased by \$141K to accommodate for the rising costs related to running all facilities buildings and the staff to keep our schools clean and safe. This increase is based on increases in projected enrolment.

#### *Revenues from Other Sources*

Revenues in 2019-20 are higher than 2020-21 because they included a recovery for expenses incurred on behalf of Conseil Scolaire Catholique Du Nouvel-Ontario related to the renovations to prepare for the cohabitation of St. Albert.

#### *2020:B11 – Investments to Support School Reopening in Responses to the COVID-19 Outbreak*

The Ministry issued Memo 2020:B11 ( document attached for your reference) on August 4, 2020 to inform boards that they would be providing additional revenues through the issuance of PPF's for specific purposes as follows:

*Funding for additional staffing – Part A* - this is through an application based process, where the board has to demonstrate the need to hire additional teachers to support pressures related to supervision and keeping class sizes to funded averages. School boards must demonstrate that they have managed classes as close to the funded average class size as possible and utilized reserves up to one per cent of their operating budget.

*Funding for additional staff – Part B* – to support the hiring of additional custodial staff (\$149,021).

*Health and Safety Training* – to support boards in delivering health and safety training to all staff with respect to protocols to keep staff and students safe (\$30,722).

*Masks and PPE* – the ministry is working with boards, the Ministry of Government and Consumer Services and the Ontario Education Collaborative Marketplace to ensure appropriate and timely supplies are delivered to boards based on demand. No funding amount announced yet as it will be based on the recovery model that is being finalized.

*Cleaning Supplies* – previously announced funding to support the additional costs of cleaning supplies required to respond to COVID-19 – the ministry has indicated that there will be further funding on the way once the recovery model is determined through central procurement.

*Special Education* – to support our students with special education needs, this funding is supposed to be flexible in order to meet the needs of individual boards (\$76, 836).

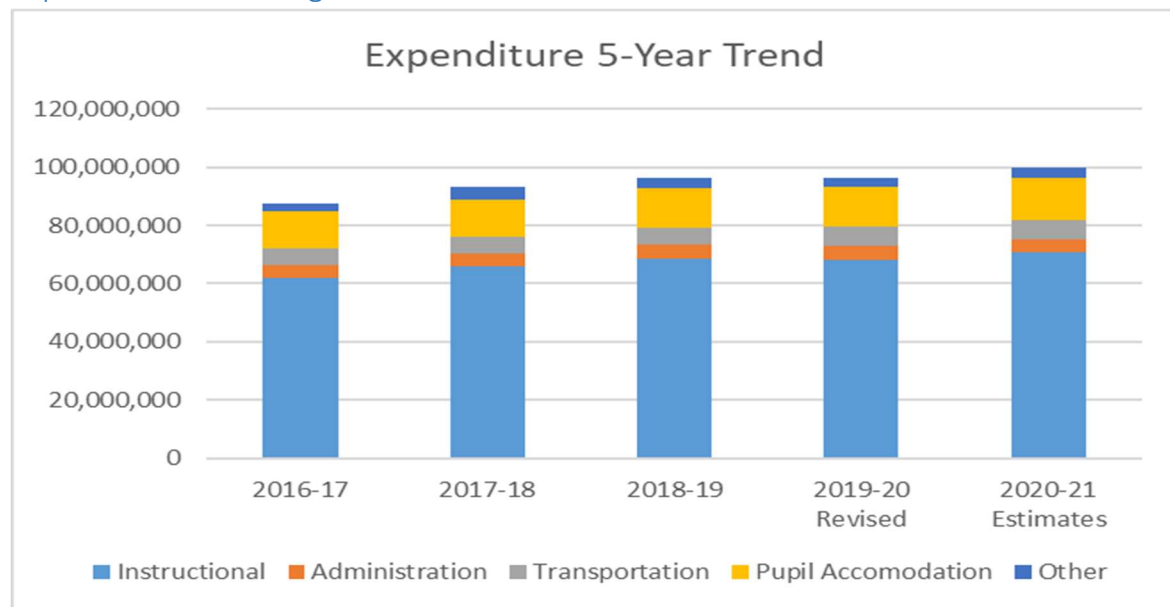
*Mental Health* – this funding is in addition to amounts already identified and is for mental health supports to foster the continued learning and well-being of students and is flexible to ensure the needs of individual boards are met (\$216,226).

*Technology* – this funding is to support students who are unable to access technology in 2019-20 and to have greater access for 2020-21. It can also be used to replace some devices that are out of date. (\$50,000).

*Enhanced cleaning of schools* – as required to respond to the impact of COVID-19 on the system (\$13,947).

The above noted amounts have not been confirmed through the receipt and signature of transfer payment documents however the board has been instructed to include the known amounts in their budgets. Therefore, we have included the known amounts in both our revenues and expenses although we have not identified in all cases how the funding is going to be used.

### Expenditures Trending



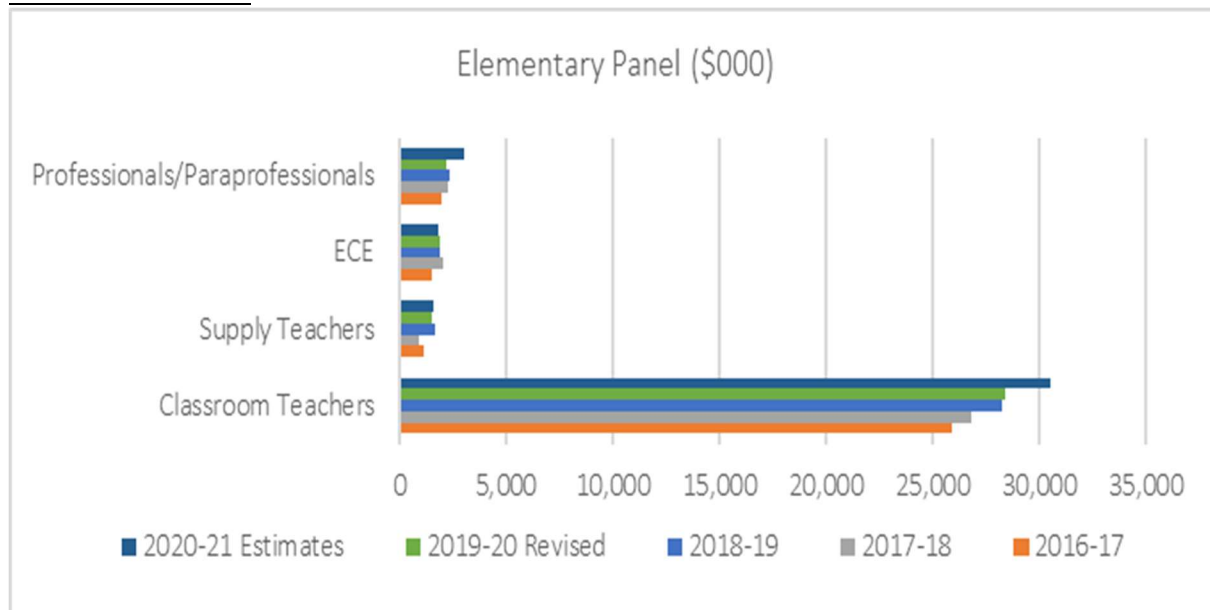
The trending clearly show that the board is continuously investing in the area of instructional resources to meet the needs of its students while maintaining relatively little change in the other areas of spending. Due to tight budgets for the start of 2020-21 the administration area reduced spending in any area possible. The other category increased in direct relation to the additional COVID-19 funding the board is scheduled to receive.

## Detailed Estimated Expenditures

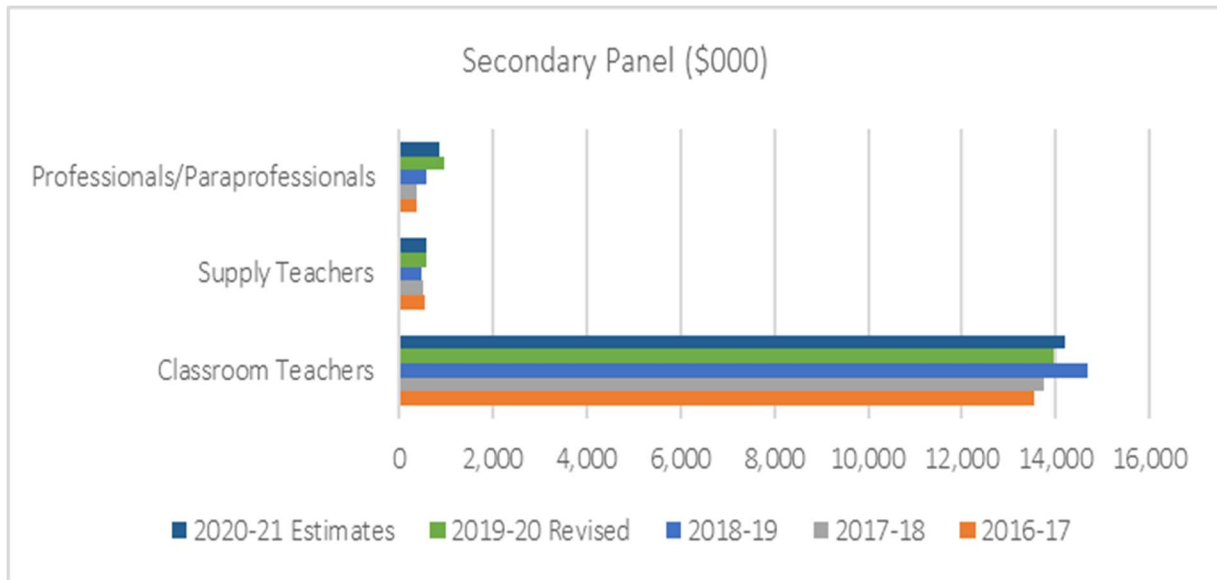
Description	2019-20 Revised Budget	2020-21 Estimates Budget	
<b>INSTRUCTION</b>			
Classroom Teachers	42,229,451	44,697,724	Note 1
Supply Staff	2,085,975	2,152,819	Note 1
Teacher Assistants	5,176,696	5,210,896	Note 1
Early Childhood Educator	1,895,309	1,872,210	Note 1
Textbooks and Supplies	2,428,949	1,830,147	Note 2
Computers	1,017,926	892,547	Note 3
Professionals Paraprofessionals and Technicians	3,187,951	3,885,962	Note 1
Library and Guidance	925,755	946,186	
Staff Develop.	666,533	458,598	Note 4
Department Heads	80,000	80,000	
Principals and VPs	3,526,334	3,474,597	Note 5
School Office	1,924,061	2,076,731	
Coordinators and Consultants	1,952,655	2,069,189	
Continuing Education	852,850	858,857	
Instruction - Amortization and Write Downs	349,893	350,000	
<b>Total Instruction Expenses</b>	<b>68,300,338</b>	<b>70,856,463</b>	
<b>ADMINISTRATION</b>			
Trustees	99,821	99,821	Note 6
Directors and Supervisory Officers	570,415	518,975	Note 7
Board Administration	4,101,847	3,826,682	Note 8
Admin - Amortization and Write Downs	79,804	80,000	
<b>Total Administration Expenses</b>	<b>4,851,887</b>	<b>4,525,478</b>	
<b>TRANSPORTATION</b>			
Pupil Transportation	6,286,107	6,333,502	
<b>Total Transportation Expenses</b>	<b>6,286,107</b>	<b>6,333,502</b>	
<b>PUPIL ACCOMMODATION</b>			
School Operations and Maintenance	7,219,152	7,563,805	Note 9
School Renewal Expense	55,100	49,099	
Other Pupil Accommodation	1,253,702	1,253,702	Note 10
Pupil Accommodation - Amortization and Write Downs	5,188,228	5,718,314	
<b>Total Pupil Accommodation Expenses</b>	<b>13,716,182</b>	<b>14,584,920</b>	
<b>OTHER</b>			
School Generated Funds Expenses	2,727,792	2,742,227	
Other Non-Operating Expenses	492,200	362,200	Note 11
Provision for Contingencies		536,752	Note 12
<b>Other Expenses Category Total</b>	<b>3,219,992</b>	<b>3,641,179</b>	
<b>Total Expenses Category</b>	<b>96,374,506</b>	<b>99,941,542</b>	

## Explanations of Variances

### Note 1: Instruction



- Professionals/Paraprofessionals increased in this year as there was movement of budget costs between elementary and secondary.
- Early Childhood Educators are hired at a level directly related to the number of FDK classes with enrolment greater than 15.
- Supply teacher budgets remained consistent based on current year requirement levels. (There is some concern over the unknown frequency of absenteeism resulting from COVID-19.)
- Classroom teachers' budget increased to reflect an increase in the cost of wages and benefits. There was also an increase of approx. 14 elementary teachers, this includes the additional staffing related to Support for Students funding, to meet the enrolment and class size demands.



- Professionals/Paraprofessionals increased in this year as there was movement of budget costs between elementary and secondary.
- Supply teacher budgets remained constant based on current year requirement levels. (There is some concern over the unknown frequency of absenteeism resulting from COVID-19.)
- Classroom teachers' budget increased to reflect an increase in the cost of wages and benefits. There was also a slight increase in staffing generally related to Support for Students funding.

## Special Education

2019-20 Revised Budget	2020-21 Estimates Budget
------------------------------	--------------------------------

### Revenue

SEPPA (Special Education per pupil amount)	4,787,710	4,942,428
Special Equipment Amount	319,765	321,768
Differentiated Special Education amount	5,165,667	5,431,369
Special Incidence Portion Amount	1,285,800	1,100,000
Section 23 Facilities Amount	162,352	175,542
Behaviour Expertise Amount	231,590	235,990
<b>Total Special Education Allocation</b>	<b>11,952,884</b>	<b>12,207,097</b>

### Expenses

All Special Education Teachers	5,440,559	6,318,815
Supply Teachers	141,539	216,508
Educational Assistants	4,883,482	5,210,896
Supplies	26,562	75,948
SEA equipment	114,690	50,000
Computers	133,401	320,541
Professionals/Technical Staff	1,223,914	1,763,244
Staff Development	33,187	38,648
Coordinator / Behavioural Expert	305,798	379,075
<b>Total Special Education Expenses</b>	<b>12,303,132</b>	<b>14,373,675</b>
Less: Self-Contained Classes Allocation (covered by board GSN grants)	839,507	987,641
<b>Total Special Education Expenses</b>	<b>11,463,625</b>	<b>13,386,034</b>
<b>Total Surplus or (Deficit)</b>	<b>489,259</b>	<b>(1,178,937)</b>

### Use of Deferred Revenues

<b>Opening Operating Deferred Revenue</b>	<b>244,638</b>	<b>708,075</b>
Revenue for operating	11,703,661	11,955,707
Revenue for NSI (previously PPF funded)		289,000
Expense for operating	(11,240,224)	(12,941,034)
<b>Closing Operating Deferred Revenue - Aug 2020</b>	<b>708,075</b>	<b>11,748</b>

<b>Opening SEA Deferred Revenue</b>	<b>583,384</b>	<b>599,500</b>
Revenue for SEA	229,765	231,768
Expense for SEA	(213,401)	(430,000)
<b>Closing SEA Deferred Revenue - Aug 2020</b>	<b>599,748</b>	<b>401,268</b>

<b>Opening ABA training Deferred Revenue (fr 18/19)</b>	<b>750</b>	<b>10,208</b>
Revenue for ABA training	19,458	19,662
Expense for ABA training	(10,000)	(15,000)
<b>Closing ABA training Deferred Revenue - Aug 2020</b>	<b>10,208</b>	<b>14,870</b>

The projected budget for 2020-21 shows that we will spend the majority of the operating deferred revenues, this is assuming the board is able to fill vacant positions in a timely manner (which depending on the area of specialty can be difficult as there are limited resources in Northern Ontario). The increase in budget teacher expense is related to the increase in salaries and benefits and grid movement, there was an addition of approx. 1.5 teachers and the 2019-20 revised budget was reduced by the strike day savings. The increase in budget for Educational Assistants consists of the combination of slightly increasing our number of EA's and the estimated cost of filling all the position identified for the whole school year. The increase in Professional and Technical staff is due to the salaries and benefits increases and there were also 4 support positions that were vacant in 2019-20 that are planned to be filled for 2020-21. The board will continue to plan and prioritize how it will move forward ensuring to provide the supports that have the greatest impact on meeting our students' needs.

#### *Program Leadership Allocation (PLA)*

The PLA provides funding to support six lead positions that are included as part of Instructional expenses and were previously funded through other allocations within the GSN and through EPO. The PLA is enveloped, in that funding must be spent on lead's salary, benefits, travel and professional development. There is flexibility within the envelope to address on-the-ground needs provided the general guidelines are followed. The following indicates the means by which the board in planning to spend these funds.

	Mental Health Leaders	School Effectiveness Leads	Student Success Leads	Early Years Leads	Technology Enabled Learning and Teaching (TELT) Contacts	Indigenous Education Leads	Program Leadership Grant Total
Funding							
Salary and Benefits	131,284	167,402	167,402	167,402	103,041	83,701	820,232
Travel and PD Amount	13,706	17,477	17,477	17,477	10,757	8,738	85,632
	144,990	184,879	184,879	184,879	113,798	92,439	905,864
Expenses							
Salary and Benefits	108,232	160,957	160,878	150,505	120,084	607,226	1,307,882
Professional Development	13,706	17,477	17,477	17,477	10,757	8,738	85,632
	121,938	178,434	178,355	167,982	130,841	615,964	1,393,514
	23,052	6,445	6,524	16,897	-17,043	-523,525	-487,650

Please note that the shortage in funding related to the TELT position is being charged to the consultant line in the budget. Indigenous Education Leads reflects the salary of both the lead and all of the indigenous support workers. This is required to allow the board to use the overflow against the indigenous enveloped funding.

#### Note 2: Textbook and Supplies

There is a significant reduction in PPF expenses related to textbooks and supplies compared to 2019-20, the board has not received confirmation for all PPF's that will be available for 2020-21 at this time. The board also made decisions to reduce expenses in this area to ensure that a balanced budget was presented. The areas of reduction were both elementary and secondary curriculum, board investment in recruitment of international students (due to circumstances around COVID-19) as well as investment toward the innovation fund. The board is going to revisit these areas as part of the development of revised estimates.

#### Note 3: Computers

The board invested in 2019-20 in the purchase of 100 new iPad's with Wifi capabilities and 100 new laptops in response to the requirement to provide distancing learning to all of our students amidst the COVID-19 school closures. These items, among others, were scheduled to be purchased in 2020-21 as part of technology refresh projects. The board will continue with its plan to refresh devices at FDK, primary and secondary grades. Therefore, the decrease in investment in the area is not a true reflection of the events, the board is actually ahead of its plan and has the flexibility to enhance its plan for refresh in the coming year. It is also important to note that the recently released Memo 2020:B11 has indicated that it is providing the board with an additional \$50K to assist with improving connectivity through devices and Wifi, these funds have not been allocated yet.

#### Note 4: Staff Development

The decrease in investment of staff development is related to PPF budgets that we received in 2019-20 and are not in place for 2020-21 at this time. A portion of the reduction also reflects the impact of COVID-19 and the cancellation of workshops, conferences and seminars. We will continue to invest in our staff however, on-line training is significantly less costly.

#### Note 5: Principal/Vice-Principal

This School Foundation grant supports the cost of in-school administration and leadership. The board has made it a priority to maintain expenses to a level that can be offset by this grant to ensure that administration expenses are reasonable and within the guidelines provided.

Principal and Vice-Principal staffing has been distributed as below noted and is very close to the funding allocation.

<b>Elementary Panel</b>				
<b>School</b>	<b>2020-21 Principal</b>	<b>2020-21 Vice-Principal</b>	<b>Total FTE</b>	<b>Total \$</b>
Holy Cross School	1.00	0.50		
Immaculate Conception School	1.00			
Pius XII School	1.00			
St. Anne School	1.00	0.50		
St. Charles School	1.00	0.50		
St. David School	1.00	0.20		
St. Francis School	1.00	0.20		
St. James School	1.00			
St. John School	1.00			
St. Joseph School		0.50		
St. Mark School				
St. Paul School	1.00			
Holy Trinity	1.00	1.00		
	<b>11.00</b>	<b>3.40</b>		

<b>Secondary Panel</b>		
St. Charles College (7-12)	1.00	2.00
Marymount Academy (7-12)	1.00	0.83
St. Benedict (7-12)	1.00	2.00
Bishop Alexander	1.00	1.00
St. Albert's	0.20	
	<b>4.20</b>	<b>5.83</b>

<b>Staffed FTE</b>	<b>15.20</b>	<b>9.23</b>	<b>24.43</b>	<b>3,474,597</b>
<b>Funded FTE's</b>	<b>17.20</b>	<b>7.29</b>	<b>24.49</b>	<b>3,418,349</b>

#### Note 6: Trustees

<b>Trustee Governance Budget</b>	<b>2019-20 Revised</b>	<b>2020-21 Estimates</b>
Honoraria (Note 1)	59,294	59,294
Benefits (CPP,EI,EHT)	2,480	2,480
Provincial Negotiation(Note 2)	43,017	43,017
Membership Fees - OCSTA (Note 2)	32,000	32,000
Professional Development	27,000	27,000
Travel	4,000	4,000
Technology	4,000	4,000
Office Supplies and Services	3,047	3,047
<b>Total</b>	<b>174,838</b>	<b>174,838</b>

Note 1 - Honoraria - Each trustee is paid a base amount, an enrolment amount, a committee attendance amount (if applicable) and a distance amount (if applicable) as per Ontario Regulation 357/06.

Note 2 - These items are considered part of the Board Administration budgets.

#### Note 7: Director and Supervisory Officer

The ministry provides funding for a Director of Education and 1.68 Supervisory Officers outside of the Program Leadership Allocation (PLA). The board allocates the portion of funding related to the Supervisory Officer to the Superintendent of Business and a portion of the Superintendent that is responsible for Special Education. The budget for these positions are well within the funding provided.

#### Note 8: Board Administration

The board has made decisions to reduce expenses in this area to ensure that a balanced budget was presented. The reductions are in the areas of professional development for all departments, although this is an important area, departments will have to endeavor to take advantage of on-line opportunities, reduction of office supplies expense and the extension of vacant positions. The board is going to revisit these areas as part of the development of revised estimates. Legal expenses were also reduced in the area around consultation for negotiations as all collective agreements were recently renewed.

## Note 9: Facilities

Category	Description	2019-20 Revised Budget	2020-21 Estimates Budget
Custodial Operations	Wages	2,405,234	2,522,500
	Benefits	796,556	756,900
	Supplies	153,584	365,000
	Services	694,063	616,000
Maintenance Operations	Wages	394,506	407,000
	Benefits	107,519	122,100
	Supplies	84,675	81,500
	Services	496,455	463,323
Utilities	Electricity	718,330	690,000
	Heating - Oil	21,429	20,000
	Heating - Gas	329,351	300,000
	Water and Sewerage	227,329	220,000
School Operations and Maintenance Administration	Wages	495,825	572,635
	Benefits	143,982	146,247
	Supplies	59	1,250
	Furniture and Equipment Expenses	54,501	60,000
	HR and Professional Development	16,521	16,750
	IT and Communication	5,909	7,600
	Travel Expenses	17,215	16,500
	Vehicle Expenses	51,903	63,500
	Insurance	104,206	115,000
	<b>Total Expenses</b>	<b>7,319,152</b>	<b>7,563,805</b>

The only area of the facilities budget that was significantly impacted was the operations supplies line. The increase is due to the costs of cleaning supplies and personal protective equipment (PPE) that must be purchased to ensure the board is properly equipped to deal with the impact (and potential future impact) of COVID-19. It is important to note that there were supplies purchased from the 2019-20 budget for the 2020-21 school year. These include sneeze guards and six weeks of cleaning supplies and PPE to get us started in September. We have set aside an additional \$200K which should provide us enough supplies to last us until the end of February 2021. There is significant uncertainty regarding both usage levels and costs (as we are still awaiting quotes from the Ministry of Government and Consumer Services (MGCS)), however in our planning we believe that we have set order levels to meet the highest demand that we expect and we believe there will be some additional savings to be had purchasing through MGCS. This will be revisited in the fall and then again for the revised estimates budget once we have more data and pricing available.

#### Note 10: Other Pupil Accommodation

This is the interest expense for two separate 'loans'. In 2003, the government undertook a review that made it clear that the state of Ontario's school buildings was getting in the way of the instruction being taught within them. The action plan to this was 'Good Places to Learn' whereby the government committed to supporting the financing of these projects for a period of 18 months and would reimburse boards who invested at the time the loans payments were due, both principal and interest. This was the same case for a debenture loan that was entered into by the board. The debenture was to invest in the purchase and upgrade of Bishop Alexander Carter (BAC). Again, this was completely funded by the government, both the principal and interest.

#### Note 11: Other Non-Operating Expenses

This budget line related to retirement benefits and gratuities. This budget decreased from 2019-20 because there were several retirees that reached the age of 65 so they are no longer eligible for benefits, therefore resulting in a cost saving to the board. There were also a few retirees that had life insurance and due to increasing costs of the policy and decreasing numbers of participants the company cancelled the policy. The retirees that were covered by this plan were advised well in advance of its expiration and the provider was very helpful in transferring participants to other coverage options.

#### Note 12: Provision for Contingencies

The budget identified in this category is directly related to COVID-19 expenses that are being funded as identified through Memo 2020:B11 noted above. As this memo was just issued and details of this funding have just been received the particulars around the investments to be made have not yet been determined. The amount is itemized as below:

Additional Custodial Staff - \$149,021

Health and Safety Training - \$30,722

Special Education - \$76,836

Mental Health - \$216,226

Technology - \$50,000

Enhanced Cleaning - \$13,947

## Facilities Capital Funding

Funding Allocation	2019-20 Estimates	2020-21 Estimates
School Condition Improvement	4,824,890	5,711,657
School Renewal Allocation	1,305,377	1,390,030
Estimated Carryover from previous year	521,387	2,945,581
Total Revenue	6,651,654	10,047,268
Less estimated projects costs	3,706,073	7,590,000
Carryover/Contingency	2,945,581	2,457,268

### *School Condition Improvement (SCI)*

This funding source is to be used to keep schools in a state of good repair, starting in 2015-16, school boards are required to direct 70 percent of their SCI funds to address major building components (for example, foundations, roofs, windows) and systems (for example, HVAC and plumbing). The remaining 30 percent of SCI funding can continue to address specifically identified building components or, alternatively, building interiors and surrounding site components (for example, utilities, parking and pavements).

Unspent funds in any given school year will be carried forward to the next school year and continue to follow the “70/30” rule.

### *School Renewal Allocation (SRA)*

This funding is provided for the purpose of addressing costs related to the repairs and renovations of our schools. There has also been some additional funding provided for this purpose whose use has been split with 40 percent of the funds allocated towards operating/ maintenance type expenditures (e.g. painting) and the remaining 60 percent of the funds allocated towards expenditures that are capital in nature (e.g. roof repair, accessibility enhancements, portable repair). While the operating / maintenance funds can be put towards capital investments, the additional capital funds cannot be put towards operating / maintenance items. Unspent SRA funds in any given school year will be carried forward to the next school year. Any unspent operating / maintenance funds will be carried forward to address operating / maintenance expenditures in the next school year.

### *Capital Project Selection*

Following is a high- level overview of capital projects under consideration for completion for the 2020/21 school year. Final project selection will be determined once an evaluation using identified selection criteria is completed. Project selection may change due to sudden or urgent needs that can arise through the school year.

Project selection criteria:

1. VFA Assessments – These are facility condition assessments for each site identifying the life cycle of building components and assets and prioritizing each event by recommended

date of completion. This database is operated by the Ministry of Education and each assessment is updated at identified intervals.

2. Budget – The Capital Budget consists of School Renewal funding and School Condition Improvement funding which may change year over year. Projects are selected in adherence to confirmed financial resources. Occasionally the Ministry of Education may provide additional one time or targeted funding such as the Greenhouse Gas Reduction Fund that supports energy saving projects.
3. Operational Impact – Project evaluation includes potential impact to operational costs and utility budgets. Projects with a better pay back period may be given preference.
4. School Needs – Discussions with school administration on identifying facility and/or program needs are ongoing through out the year and this information is included as part of final project evaluation.

#### Capital Projects Being Considered for 2020/21

(Budgets are high-level estimates and will be updated once scope of work is finalized)

School	Project Description	Budget
Holy Cross	LED Retrofit	\$ 175,000
St James	LED Retrofit	\$ 200,000
St Charles Elementary	LED Retrofit	\$ 175,000
BAC	LED Retrofit	\$ 200,000
St John	LED Retrofit	\$ 175,000
St Paul	LED Retrofit	\$ 150,000
St Joseph	LED Retrofit	\$ 20,000
BAC	Siporex Replacement Phase 2	\$ 1,500,000
BAC	Grade 7/8 Renovations	\$ 400,000
St Albert	Interior Renovations	\$ 750,000
Marymount	Phase 4 interior and Ventilation	\$ 1,250,000
St Charles Elementary	Exterior Cladding	\$ 85,000
Holy Trinity	Stage	\$ 40,000
SCC	Phase 3 corridor/LED retrofit	\$ 850,000
BAC	Roof Replacement (West elevation)	\$ 400,000
Marymount	Roof Replacement	\$ 400,000
St Anne	Roof Replacement	\$ 200,000
St Albert	Roof Replacement	\$ 120,000
St John	Erosion Control	\$ 200,000
Various	Painting	\$ 200,000
Various	School Signs	\$ 100,000
<b>Total</b>		<b>\$ 7,590,000</b>