



**SUDBURY CATHOLIC
DISTRICT SCHOOL BOARD**

Draft Estimates Budget
2021-2022

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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 2021-22 budget continue to be as follows:

- To remain student focused guided by our multi-year strategic plan;
- To preserve programs and enhance deliverables to students;
- 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 21st century pedagogy;

- Promote professional learning for teachers to meet the needs of 21st 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;
- Unknown regarding the structure of the school year ie. continued requirement for remote learning;
- Utilization levels of schools;
- The impact of COVID-19.

Highlights of the 2021-22 Grants for Students Needs

On May 4, 2021 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 2021-22 school year:

2021:B07 – Planning for the 2021-22 School Year
 2021:B08 – 2021-22 Grants for Students Needs Funding
 2021:B09 – Capital Funding for the 2021-22 School Year
 2021:B10 – 2021-22 Priorities and Partnerships Funding (PPF)
 2021:SB06 – Special Education Grant Funding Changes for 2021-22
 2021:SB07 – Student Transportation – Grants for Students Needs, 2021-22
 2021:SB08 – 2021-22 Estimates

Documents can be found at www.edu.gov.on.ca/eng/policyfunding/funding.html .

A summary of the funding is as follows:

A. Continued COVID-19 Funding Supports

Funding will be provided through a PPF for the first half of the year, which will prove to be challenging should any of the supports be used for teacher staffing as collective agreements do not allow us to reduce teaching positions should the requirements for remote schools change part way through the year:

- Additional staffing supports - \$700K
- Additional school operations supports - \$45K
- Transportation - \$200K
- Special Education supports - \$70K
- Mental Health, well-being and equity initiatives - \$130K
- Re-engaging students and reading assessment supports - \$75K

Funding will be provided through the GSN for:

- Technology related supports - \$50K
- Supporting student mental health and wellness - \$108K

Boards will continue to be required to offer remote learning options for students. Our board sent a survey out to parents with a feedback due date by June 9, 2021. We have now closed the survey and are currently accumulating and analyzing the data to determine our remote needs.

Elementary students should continue to be cohorted with their classmates and homeroom teacher. Secondary scheduling is required to limit schedules to two in-person classes per day (ex. quadmester). Further guidance will be communicated in the summer of 2021.

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 secondary funding benchmarks has been adjusted from an average class of 23:1 to include an online learning average class size of 30:1. The online learning credit load benchmark assumes approximately 8% of secondary students will take a course online in 2021-22 (this will increase to 16% in 2022-23 and 26% in 2023-24). Online courses (commonly known as eLearning) are different than remote learning.

C. Targeted New Investments

Supports for Students Fund will continue to be in place and those funds were budgeted to enhance resource supports.

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. Enhanced Accountability Measures

Indigenous Education and the Program Leadership Grant:

- i) The Indigenous Languages Allocation and FMNI Studies Allocation will be enveloped.
- ii) The Indigenous Education Lead will now be fully funded through the Program Leadership Grant.

Library Staffing: There will be enhanced reporting requirements and where boards are not fully utilizing this funding for library purposes a multi-year plan will be required.

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

Specialist High Skills Major (SHSM): This allocation will be transferred and consolidated in the Learning Opportunities Grant which is enveloped.

After-School Skills Development Program (ASSD): This allocation will be transferred and consolidated in the Behaviour Expertise Amount which is enveloped.

Integrated Services for Northern Children (INSI): This allocation will be transferred and consolidated in the Special Education Grant which is enveloped.

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 2021-22, the ministry will provide one main, multi-project PPF TPA per school board. The following amounts have been confirmed for the 2021-22 school year (and some school board allocations will be confirmed at a later date):

Learn and Work Bursary	Provides a bursary to vulnerable and underserved students in 18 school boards who are enrolled in a cooperative education program and have financial and other barriers to completing the Ontario Secondary School Diploma (OSSD).	\$20,000
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	\$12,300
Learning and Innovation Fund for Teachers	Support teacher collaboration, learning and sharing of effective practices	\$45,000
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

G. Capital Funding

School Renewal Allocation - \$1,360K

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 - \$4,930K

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 - \$32K

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 June 30, 2021.

I. Balanced Budget

The board is expected to balance its 2021-22 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 and Class Size

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. Elementary enrolment is projected to start trending downwards as we see the large grade 6/7/8 classes of the last couple of year are moving onto secondary levels and FDK enrolment is lowering, which is consistent with census predictions as indicated in the Long-Term Capital report.

Due to the impact of COVID-19 on the education system, our board had to ensure that it is in the position to accommodate the requirement of elementary students to continue to be cohorted with their classmates and homeroom teacher. Also, to ensure our class organizations enable health and safety restrictions, the primary class size average is lower than the amount funded and this will cost the board more in elementary teacher staffing than is funded.

Primary Class Size	Funded	Staffed
FDK	25.57	21.38
Primary (Grades 1-2)	19.8	19.39
Junior/Intermediate (Grades 4-8)	24.5	23.74

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. The charts below indicate the current class size structure (please note that there are a few larger classes, however these are accommodated in larger than normal classrooms throughout the system).

# of FDK/ELP Classes	
15 and Under	2
16 to 20	5
21 to 25	18
26	2
27 to 29	5
Total	32

# of Primary Classes	
20 and Under	58
22	2
Total	60

# Grade 3/4 Combined Classes	
20 and under	4
21	3
22	1
23	10
Total	18

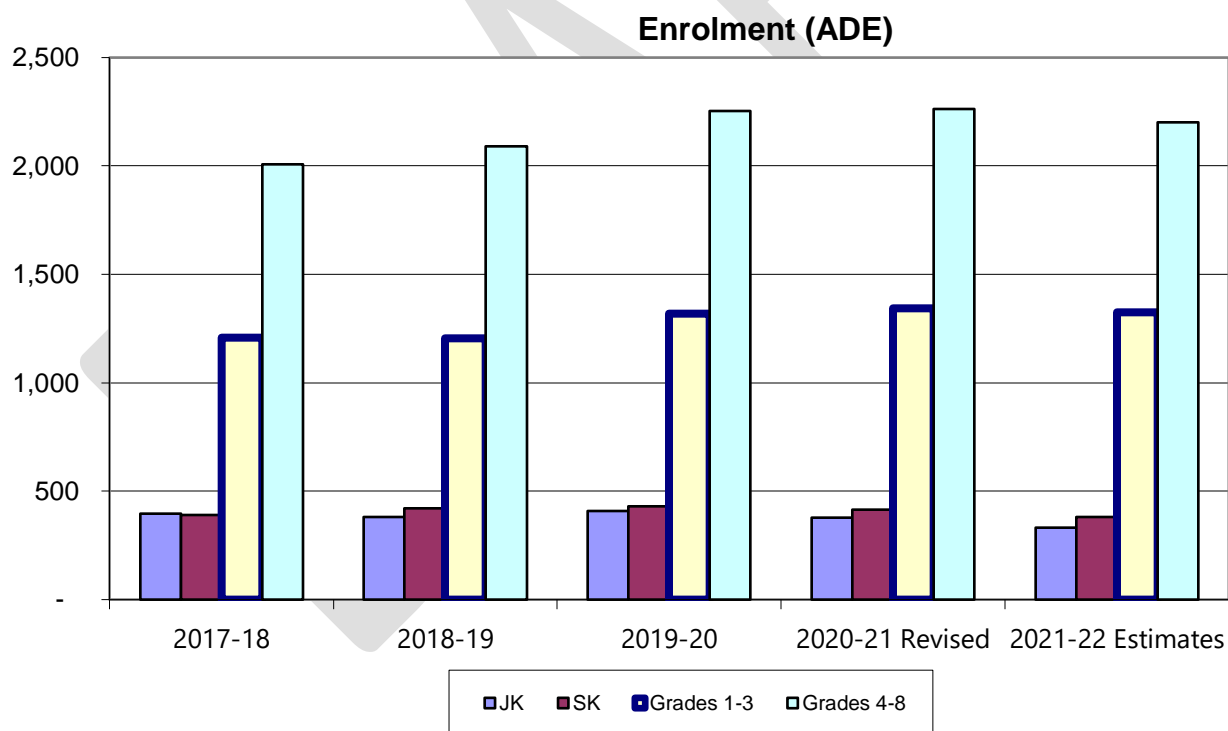
# of Junior/Intermediate Classes	
25 and Under	64
26	7
27	11
28	14
29	3
Total	99

Class organizations are revisited in September once students are actually in the classroom and adjustments will be made accordingly.

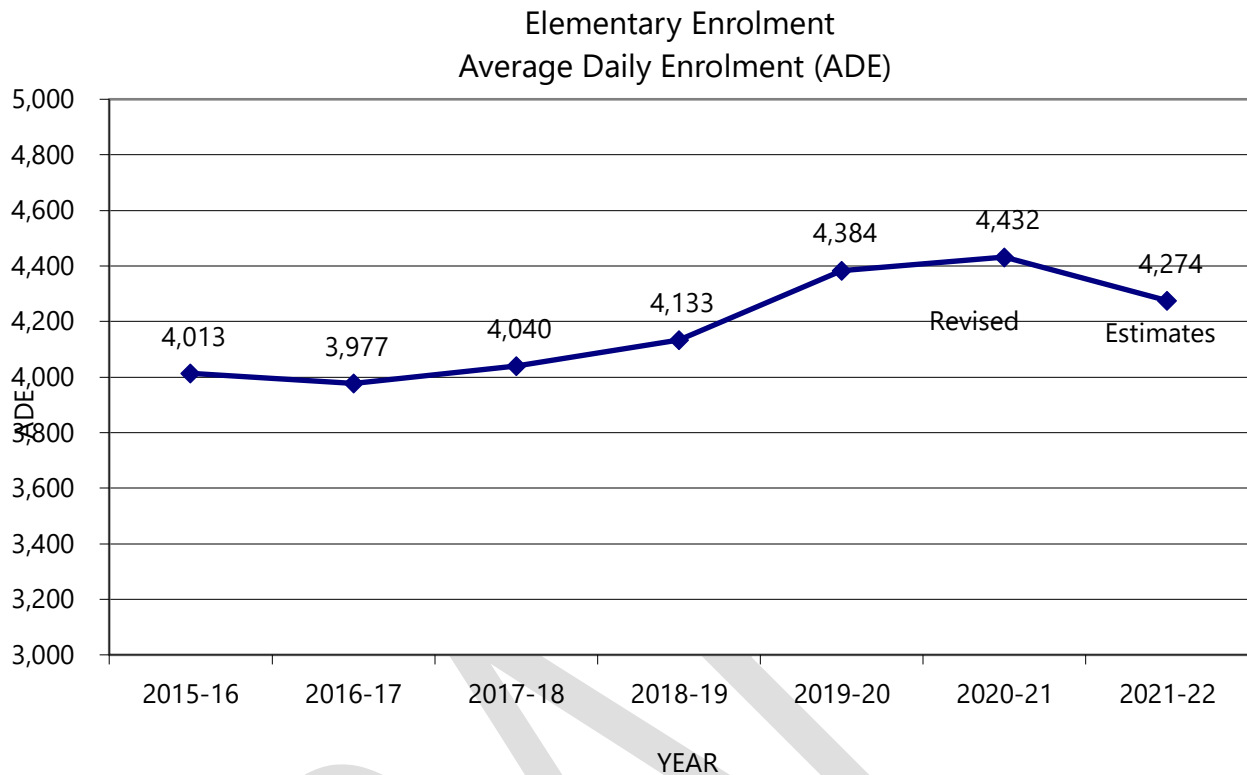
Please note that we have not created or staffed any remote classes at this point as our board sent a survey out to parents with a feedback due date by June 9, 2021, and we are in the process of accumulating and analyzing the data to determine our remote needs. Therefore, even though we have added expenses into the budget to offset the COVID-19 PPF revenue we have not actually allocated specific staff to that funding as we have to determine how best to allocate based on the needs presented during the September start up.

Secondary enrolment, on the other hand continues to trend upwards. 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%.

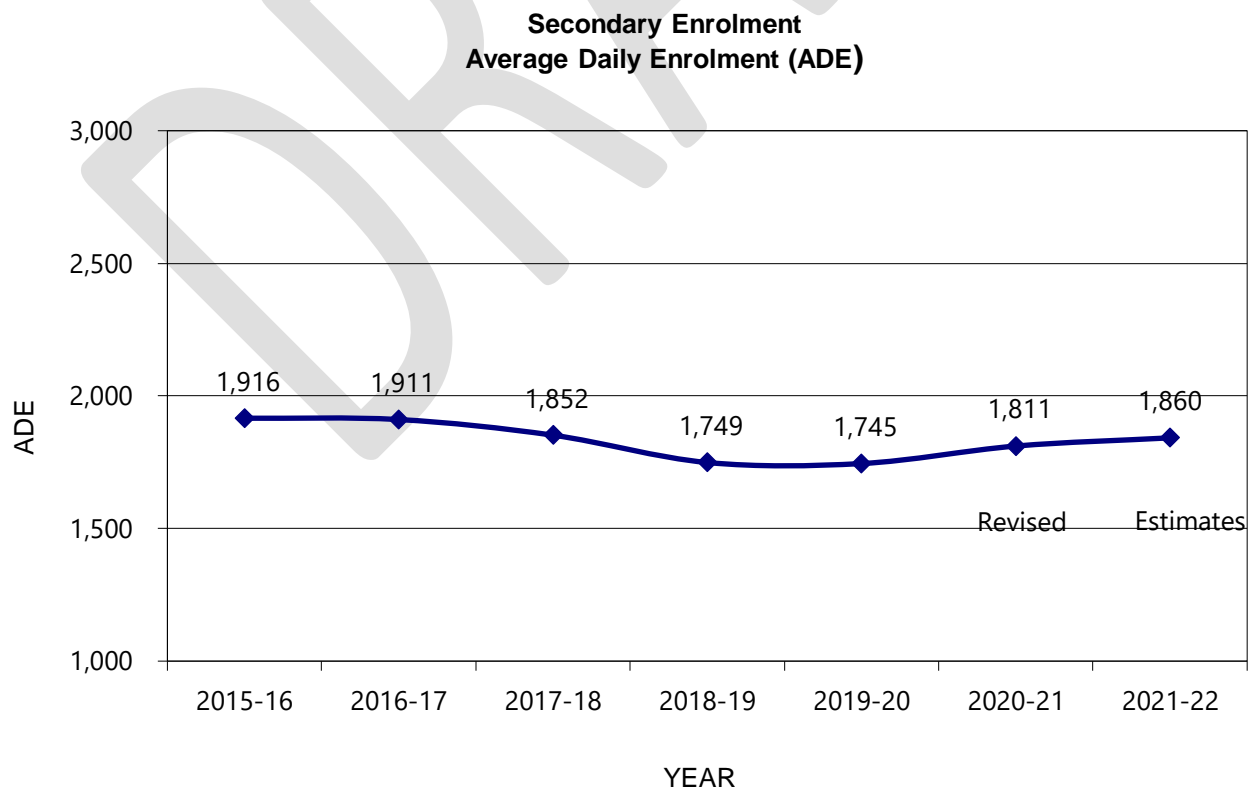
Elementary Enrolment Trending by Grade



Elementary Global Enrolment Trending (ADE)



Secondary Global Enrolment Trending (ADE)



Elementary Enrolment Projections by School and Program

Regular Programming

School	JK	SK	01	02	03	04	05	06	07	08	Total
Bishop Alexander Carter (7-8)									73	48	121
Holy Cross	16	20	16	22	31	31	30	31			197
Holy Trinity	35	33	47	44	50	54	47	49			359
Immaculate Conception	8	10	11	16	21	16	20	23			125
Marymount Academy (7-8)									43	48	91
Pius XII	19	23	31	37	30	25	34	29			228
St Anne	8	10	12	11	24	13	20	20			118
St Benedict CSS (7-8)									89	86	175
St Charles	13	16	23	19	21	29	20	22			163
St Charles College (7-8)									107	137	244
St David	30	34	33	41	46	46	51	41			322
St Francis	11	16	16	29	23	18	16	17			146
St James	13	12	14	14	16	19	20	31	17	15	171
St John	16	11	9	13	20	21	23	16			129
St Paul	9	8	9	5	16	13	13	11			84
Total	178	193	221	251	298	285	294	290	329	334	2,673

French Immersion Programming

School	JK	SK	01	02	03	04	05	06	07	08	Total
Bishop Alexander Carter (7-8)									29	22	51
Holy Cross	24	20	31	25	27	30	11	25			193
Holy Trinity	30	35	36	35	22	34	17	17			226
Immaculate Conception	9	10	15	10	9	11	3	8			75
Marymount Academy (7-8)									26	28	54
St Anne	10	13	10	10	15	16	18	8			100
St Benedict CSS (7-8)									22	22	44
St Charles	20	26	25	32	25	26	18	30			202
St Charles College (7-8)									36	23	59
St Francis	22	33	21	21	17	17	11	15			157
St James	17	21	15	17	20	14	14	15	5	7	145
St John	11	15	18	17	7	10	10	10			98
St Paul	10	17	16	14	19	9	19	14			118
Total	153	190	187	181	161	167	121	142	118	102	1,522

Small School Programming

School	JK	SK	01	02	03	04	05	06	Total
St Joseph	4	0	3	0	0	0	0	0	7
St Mark	0	1	0	1	0	1	2	1	6
Total	4	1	3	1	0	1	2	1	13

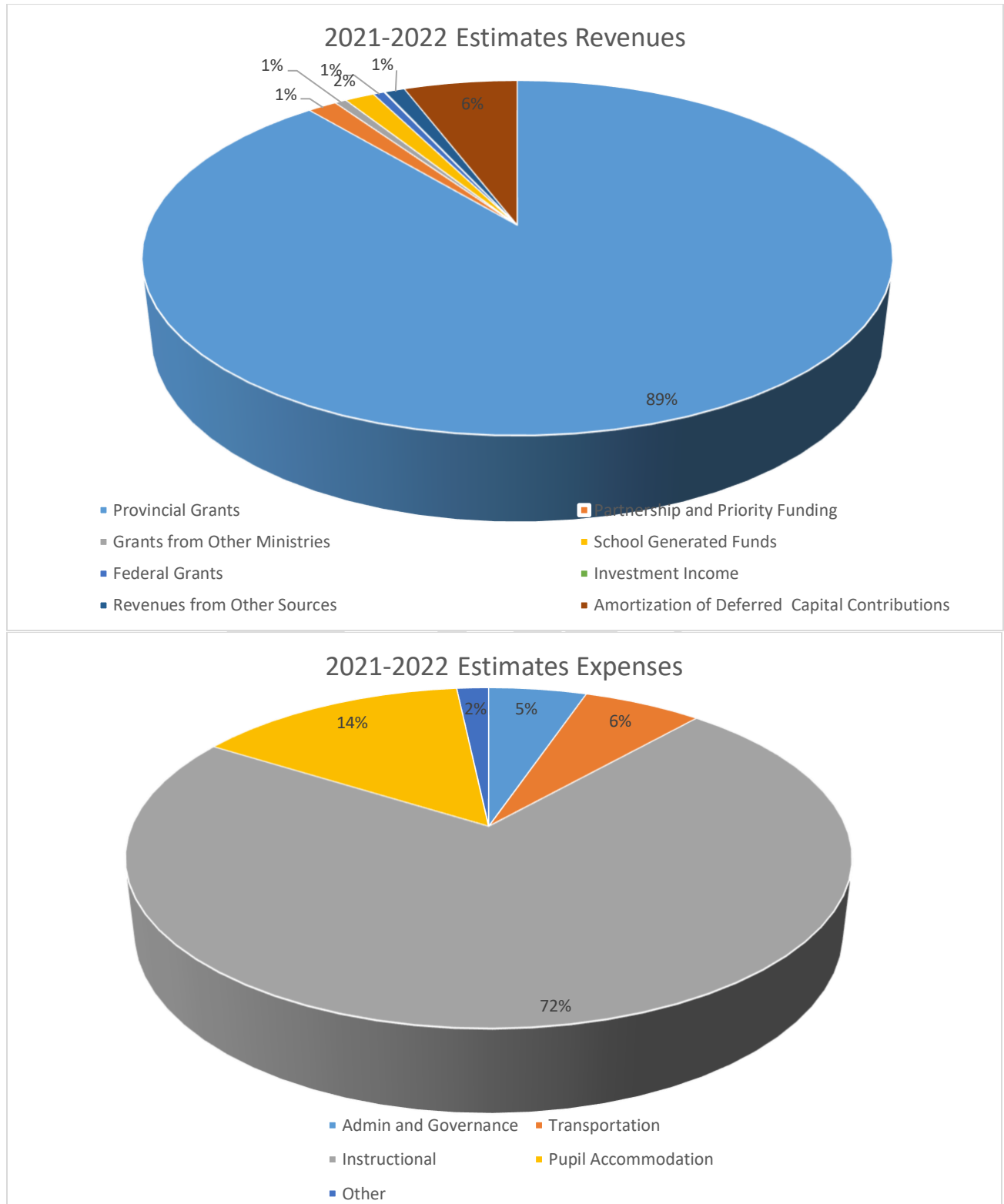
Special Education Programming

School	JK	SK	01	02	03	04	05	06	07	08	Total
Pius XII	0	0	5	0	1	2	2	0			10
St Charles College (7-8)									0	9	9
St Francis	0	0	9	8	9	7	8	6			47
Total	0	0	14	8	10	9	10	6	0	9	66

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

	2020-2021 Revised	2021-2022 Estimates
Revenues		
Provincial Grants	89,003,664	90,011,358
Partnership and Priority Funding	2,981,084	1,521,246
Grants from Other Ministries	607,287	606,683
School Generated Funds	1,705,502	1,550,460
Federal Grants	560,000	580,000
Investment Income	50,000	58,000
Revenues from Other Sources	1,066,174	1,051,800
Amortization of Deferred Capital Contributions	5,939,574	5,939,574
	101,913,285	101,319,121
Expenditures		
Admin and Governance	4,824,816	5,298,425
Transportation	6,608,449	6,434,344
Instructional	74,414,064	73,452,842
Pupil Accommodation	15,186,353	14,627,287
Other	1,859,758	1,723,621
	102,893,440	101,536,519
Surplus from Operations for Year	-980,155	-217,398
Less: Unavailable for Compliance	759,144	622,777
Surplus for Compliance	-1,739,299	-840,175
Opening Accumulated Surplus for Compliance	5,181,363	3,442,064
Surplus for Compliance	-1,739,299	-840,175
Accumulated Available for Compliance	3,442,064	2,601,889
	3.38%	2.57%

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 decreased by just under \$500K mainly due to a decrease 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 due to benchmark increases.

Special Purpose Grants

Special Purpose allocations have increased overall in 2021-22 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 fluctuates based on 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 in the budget and considering historical trending and forecasted demands. There was an increase in the Differentiated Special Education Needs Amount of \$200K 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 by just over \$200K as a direct result of the projected decrease in enrolment.

The *Learning Opportunities Allocation* has increased over the previous year \$224K, resulting from increases in secondary enrolment, but mostly due to the movement of the Specialist High Skills Major funding that was previously funded through a PPF, which is now funded through this grant as this is a high priority area of the government.

The *Experience and Qualification Allocation* increased significantly this year by \$785K due to the increase in experience factor resulting in the per pupil allocation increasing with over 70% of our teachers having the highest level of qualification funding category and over 10 years experience. 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 declining and therefore, we do meet the criteria in 2021-22 and will receive approximately \$350K in grant funding.

The *Indigenous Education Allocation* saw an increase of over \$140K due to the increase in enrolment in course that meet the requirements of First Nation Métis and Inuit studies at the secondary level.

The *Mental Health and Well-Being Allocation* has increased by \$108K which represents funding to support student mental health to foster the continued learning and well-being of students.

The *Program Leadership Grant* has increased by \$93K, which is mainly due to the Indigenous Lead position being fully transferred to this grant whereas prior it was only half funded through this grant.

2021:B07 – Planning for the 2021-22 School Year

The Ministry issued Memo 2021:B07 on May 4, 2021 to provide boards a broad framework for planning for the next school year and to inform boards that additional revenues would be provided through the issuance of a PPF for specific purposes as follows:

Additional Staffing Support - \$1,397,821 – to support school boards in staffing required to navigate a safe return to school. Funding is extremely flexible and can be used to facilitate smaller cohorts, physical distancing, enhanced cleaning, and the delivery of remote learning.

Additional School Operations Support - \$93,118 – to support school operations in recognition of the need to operate ventilation systems longer and replace filters more frequently.

Transportation – \$395,700 - to support enhanced cleaning protocols and other health and safety measures in student transportation.

Special Education – \$135,203 - to support our students with special education needs, mental health and well-being and equity initiatives. This funding is supposed to be flexible in order to meet the needs of individual boards.

Mental Health – \$255,939 - 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.

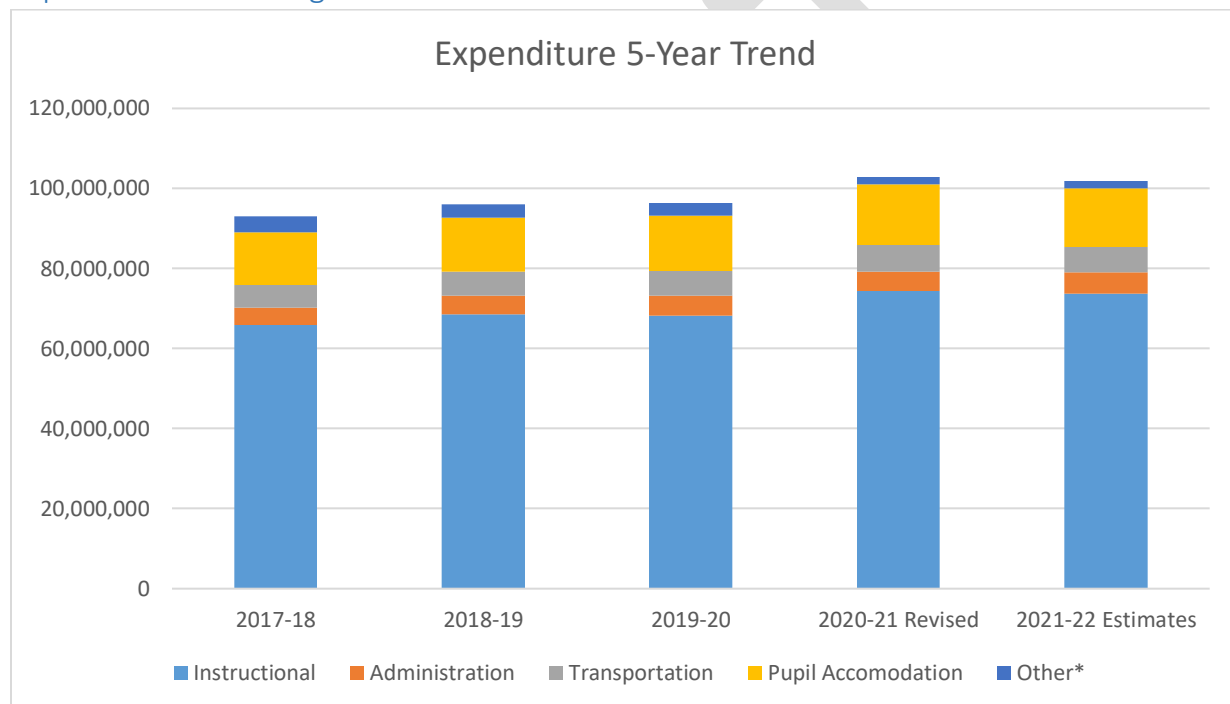
Re-engaging Students and Reading Assessment Supports – \$76,571 - this funding is to support student engagement opportunities and to provide reading assessment supports to assist with mitigating the effects of learning disruptions that have occurred over the past year.

Access to Reserves - \$1,814,889 – continued access to reserves to support a safe return to school up to 2% of the operating allocation.

It is important to note that the direction from the ministry is that boards are expected to budget for approximately half (50%) of the above resources to support the first half of the school year, including access to 1% from their reserves. The ministry will confirm the use of the remaining resources, if needed for the second half of the year, in the fall, pending vaccine distribution

across the province and public health advice. This is problematic on several fronts but most importantly when these funds are being used for staffing as due to collective agreement requirements the board is not permitted to hire staff for only half a year, and it is unlikely that we will be able to access mental health support staff when we are only able to commit to half a school year. These are significant challenges for the board, and they could result in considerable budget impact. As mentioned earlier in the report, the board is still assessing its requirements with respect to offering remote learning and the related demand so although we have included half the revenue as noted above and the related expenses, these expenses have not been specifically assigned to provide the board flexibility for the start of school to meet the needs of our students.

Expenditures Trending



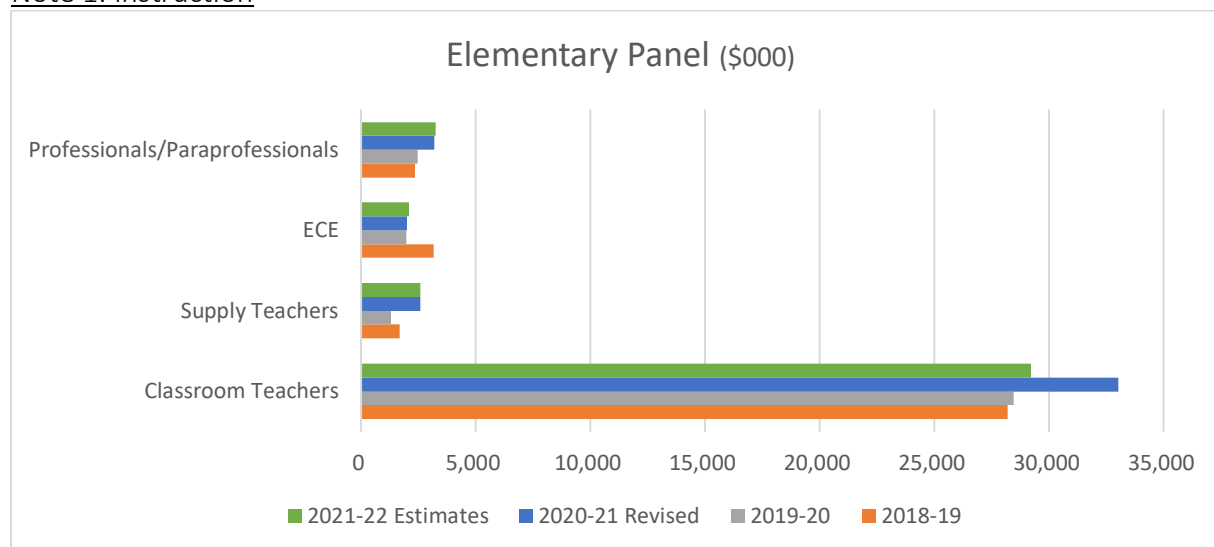
The trending clearly show that the board is continuously investing in the area of instructional resources to meet the needs of its students while maintaining relatively little change in the other areas of spending.

Detailed Estimated Expenditures

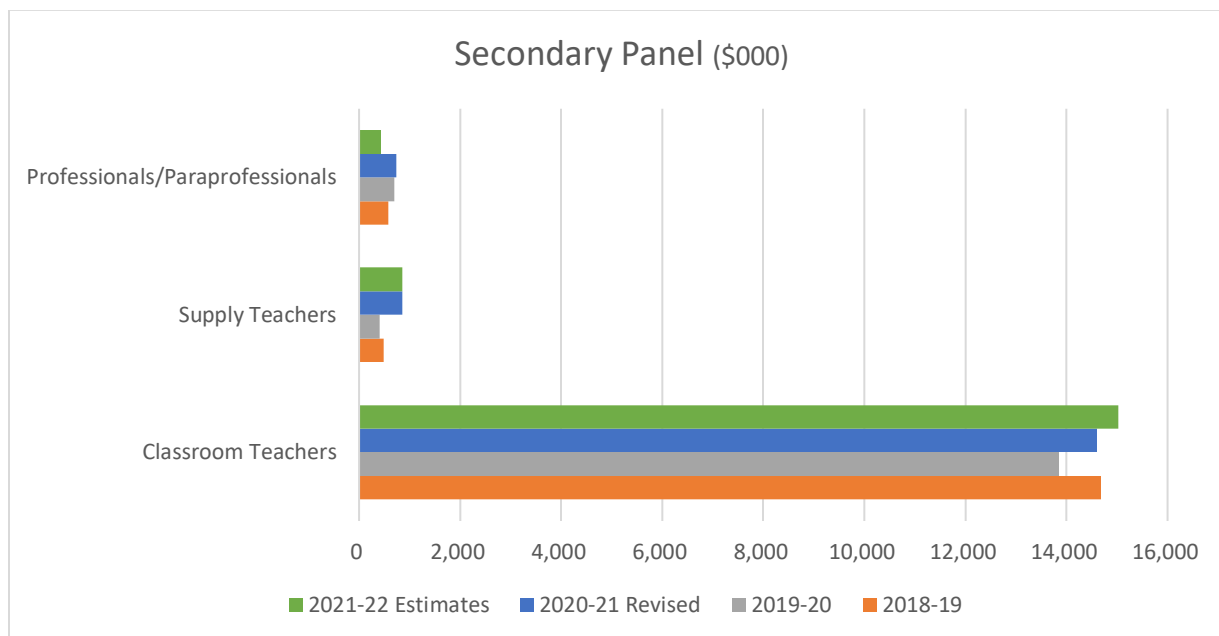
Description	2020-21 Revised Estimates Budget	2021-22 Estimates Budget	
INSTRUCTION			
Classroom Teachers	46,637,393	44,256,034	Note 1
Supply Staff	3,439,741	3,279,285	Note 1
Teacher Assistants	5,319,498	6,550,136	Note 1
Early Childhood Educator	2,010,630	2,097,494	Note 1
Textbooks and Supplies	1,697,314	2,107,081	Note 2
Computers	1,519,944	961,121	Note 3
Professionals Paraprofessionals and Technicians	3,934,945	3,697,171	Note 1
Library and Guidance	946,186	939,418	
Staff Develop.	535,770	380,607	Note 4
Department Heads	80,000	80,000	
Principals and VPs	2,934,294	3,674,320	Note 5
School Office	2,207,019	2,239,967	
Coordinators and Consultants	1,962,057	1,886,414	
Continuing Education	858,857	973,378	
Instruction - Amortization and Write Downs	330,416	330,416	
Total Instruction Expenses	74,414,064	73,452,842	
ADMINISTRATION			
Trustees	111,821	111,821	Note 6
Directors and Supervisory Officers	511,630	532,667	Note 7
Board Administration	4,134,212	4,586,784	Note 8
Admin - Amortization and Write Downs	67,153	67,153	
Total Administration Expenses	4,824,816	5,298,425	
TRANSPORTATION			
Pupil Transportation	6,608,449	6,434,344	
Total Transportation Expenses	6,608,449	6,434,344	
PUPIL ACCOMMODATION			
School Operations and Maintenance	8,395,372	7,878,405	Note 9
School Renewal Expense	49,099	0	
Other Pupil Accommodation	1,199,877	1,206,877	Note 10
Pupil Accommodation - Amortization and Write Downs	5,542,005	5,542,005	
Total Pupil Accommodation Expenses	15,186,353	14,627,287	
OTHER			
School Generated Funds Expenses	1,497,558	1,361,421	
Other Non-Operating Expenses	362,200	362,200	Note 11
Other Expenses Category Total	1,859,758	1,723,621	
Total Expenses Category	102,893,440	101,536,519	

Explanations of Variances

Note 1: Instruction



- Professionals/Paraprofessionals has remained relatively consistent with revised estimates yet is higher than the years previous due to the inclusion of PPF funding for mental health and well-being supports that was provided in response to the impact of remote learning and school closures on students due to COVID-19.
- 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 between revised and estimates as there is continuing concern over the uncertainty of absenteeism resulting from the effects COVID-19, variants, and vaccine progress for the return to school in September.
- Classroom teachers' budget decrease from revised as the boards have not been in receipt of the level of PPF funding for teacher costs that it received in 2020-21. In addition, projected enrolment is trending downward and therefore there are fewer teachers needed to meet classroom demands. The ministry has directed boards that remote learning options are to be provided to students however the level of demand at Sudbury Catholic has not yet been determined and therefore our remote school has not been established, however we have received PPF funding that we have not allocated specific teachers to at this time to allow us flexibility when setting up this remote learning option.



- Professionals/Paraprofessionals has remained relatively consistent with revised estimates yet is higher than the years previous due to the inclusion of PPF funding for mental health and well-being supports that was provided in response to the impact of remote learning and school closures on students due to COVID-19.
- Supply teacher budgets remained consistent between revised and estimates as there is continuing concern over the uncertainty of absenteeism resulting from the effects COVID-19, variants, and vaccine progress for the return to school in September.
- Classroom teachers' budget increased to reflect an increase in secondary projected enrolment as well as the increase in enrolment in FNMI studies. It is important to note that the offering of remote learning for secondary does not require additional teacher hires as Sudbury Catholic offers a hybrid model so that students can move between modalities with little to no disruption, which is consistent with the 2020-21 offering.

Special Education

	2020-21 Revised Budget	2021-22 Estimates Budget
Revenue		
SEPPA (Special Education per pupil amount)	4,949,435	4,854,922
Special Equipment Amount	323,339	318,610
Differentiated Special Education amount	5,330,093	5,540,095
Special Incidence Portion Amount	1,285,844	1,200,000
Section 23 Facilities Amount	175,542	195,206
Behaviour Expertise Amount	236,376	294,446
Northern Supports Initiative	289,000	289,000
Total Special Education Allocation	12,589,629	12,692,279
Expenses		
All Special Education Teachers	6,378,857	5,574,510
Supply Teachers	325,872	325,872
Educational Assistants	5,130,058	6,220,263
Supplies	75,948	52,390
SEA equipment	150,000	150,000
Computers	220,541	228,610
Professionals/Technical Staff	1,443,880	1,415,983
Staff Development	38,648	37,865
Coordinator / Behavioural Expert	379,075	222,000
Total Special Education Expenses	14,142,879	14,227,493
Less: Self-Contained Classes Allocation	831,040	886,596
Total Special Education Expenses	13,311,839	13,340,897
Total Surplus or (Deficit)	-722,210	-648,618
Use of Deferred Revenues		
Opening Operating Deferred Revenue	787,535	850,000
Revenue for operating	12,047,540	12,097,917
Expense for operating	-12,572,839	-12,650,899
Closing Operating Deferred Revenue	262,236	297,018
Opening SEA Deferred Revenue	624,476	417,815
Revenue for SEA	233,339	228,610
Expense for SEA	-440,000	-328,610
Closing SEA Deferred Revenue	417,815	317,815
Opening ABA training Deferred Revenue	20,302	30,052
Revenue for ABA training	19,750	19,364
Expense for ABA training	-10,000	-15,000
Closing ABA training Deferred Revenue	30,052	34,416

The projected budget for 2021-22 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 decrease in budget teacher expense is related to the high percentage of VP resource allocation in 2020-21 to accommodate the impact of remote learning. The funding allocated to Intensive Support Facilitator positions was redirected to address other needs in the board such as adding supports for the Open Doors program. There is one less system class at the system level (based on enrolment levels) and there was a reduction of an itinerant resource position. Also, based on the forecasts performed in the spring on the 2020-21 budgets it was identified there would be saving in the budget for the teacher costs based on average salary levels used to budget. The increase in budget for Educational Assistants is the result of the impact of the first stage of integrating FKD special education students into the classroom as many of these students require additional supports. The decrease in Coordinator/Behaviour Expert is due to the reduction of one consultant position with those responsibilities being spread out across others in the portfolio. 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	132,411	167,146	167,146	167,146	103,921	167,146	904,916
Travel and PD Amount	13,824	17,450	17,450	17,450	10,849	17,450	94,473
	146,235	184,596	184,596	184,596	114,770	184,596	999,389
Expenses							
Salary and Benefits	136,270	163,056	161,496	167,467	116,013	167,146	911,448
Professional Development	13,824	17,450	17,450	17,450	10,849	17,450	94,473
	150,094	180,506	178,946	184,917	126,862	184,596	1,005,921
	-3,859	4,090	5,650	-321	-12,092	0	-6,532

Please note that the shortage in funding related to the TELT position is being charged to the consultant line in the budget.

Note 2: Textbook and Supplies

In 2020-21 the board made decisions to reduce expenses in 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. This was required to ensure there was available budget to support the impact of remote learning and the other impact that COVID-19 has on the system. The increase in budget in this area was the result of the board revisiting the above noted areas in preparation for the 2021-22 estimates and have provided budgets to support these initiatives for the upcoming year, as well as additional investments in the Specialist High Skills Major areas of programming.

Note 3: Computers

The board received and invested a significant amount of PPF funding in 2020-21 to purchase additional devices in support of our student's ability to participate in remote learning as a result of the impact of COVID-19. This investment was in addition to our regular refresh schedule. The boards device to student ratio has increased to approximately 2:1 with this investment. Therefore, the decrease in investment in the area is not a true reflection of the events, the board is ahead of its plan and has the flexibility to enhance its plan for refresh in the coming year.

Note 4: Staff Development

The decrease in investment of staff development is related to PPF budgets that we received in 2020-21 and are not in place for 2021-22 at this time. It is important to note that a significant portion of the 2020-21 budget will not be spent due to the impact of COVID-19 and the cancellation of workshops, conferences, and seminars as well as the increased demand for replacement staff resulting from high absenteeism levels. We will continue to invest in our staff and therefore have provided a significant budget for professional development.

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. Vice-Principal staffing budgets have increased mainly because in 2020-21 VP's were placed into resource roles to assist with addressing student needs in the schools and the challenge of high teacher absenteeism, however in this budget those VP resources were redirected back into an administration role.

Note 6: Trustees

Trustee Governance Budget	2020-21 Revised	2021-22 Estimates
Honoraria (Note 1)	67,794	67,794
Benefits (CPP, EI, EHT)	2,980	2,980
Provincial Negotiation (Note 2)	43,017	43,017
Membership Fees - OCSTA (Note 2)	32,000	32,000
Professional Development	30,000	30,000
Travel	4,000	4,000
Technology	4,000	4,000
Office Supplies and Services	3,047	3,047
(budgeted under Board Administration)	-75,017	-75,017
Total	111,821	111,821

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 made decisions in 2020-21 to reduce expenses to ensure the need for increased supports in schools in the COVID-19 environment. 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 revisited these areas as part of the 2021-22 estimates process and budgeted for all vacant positions to support the ever-increasing demands placed on our administration teams, not doing so would leave the board exposed unnecessarily. Legal expenses is another area within the budget that was increased as the board is experiencing an increasing demand for legal guidance and expertise as the world becomes increasingly litigious.

Note 9: Facilities

Category	Description	2020-21 Revised Budget	2021-22 Estimates Budget
Custodial Operations	Wages	2,905,516	2,664,864
	Benefits	871,457	799,460
	Supplies	365,900	375,250
	Services	722,147	651,785
Maintenance Operations	Wages	407,000	418,683
	Benefits	122,100	123,264
	Supplies	82,500	108,500
	Services	448,320	459,500
Utilities	Electricity	828,000	725,000
	Heating - Oil	35,000	20,000
	Heating - Gas	380,000	325,000
	Water and Sewerage	220,000	220,000
School Operations and Maintenance Administration	Wages	572,635	582,345
	Benefits	146,247	174,704
	Supplies	1,000	1,250
	Furniture and Equipment Expenses	148,200	111,500
	HR and Professional Development	16,750	11,500
	IT and Communication	7,600	6,800
	Travel Expenses	16,500	16,500
	Vehicle Expenses	63,500	57,500
	Insurance	35,000	25,000
	Total Expenses	8,395,372	7,878,405

The most significant change facilities budget was the decrease in the custodial operations staffing costs that is the result of a PPF provided in 2020-21 that is no longer available. There is budget provided for cleaning supplies and personal protective equipment (PPE) that may have been purchased in the second half of the year to ensure the board is properly equipped to deal with the impact (and potential future impact) of COVID-19. Costs for these supplies is provided by the Ministry of Government and Consumer Services (MGCS)) for the first half of the year, but that is all the ministry would support until further information regarding variants and vaccines are available.

The budget for electricity costs was decreased for the upcoming year due to:

1. A projected decrease in the unit cost of electricity of approximately \$0.01 per kwh due to changes made in how the provincial government is allocating costs recover for green energy initiatives; and
2. Continued progress with energy efficient projects especially LED retrofits (although this is partially offset by an increase in demand based on several new ventilation systems).

The budget for natural gas is estimated to decrease in costs as a result of:

1. Lower utility unit cost confirmed by contracted pricing of natural gas even after taking into account the increase in carbon tax; and
2. Replacement of some ventilation systems this summer will result in increased energy efficiency which will result in lower gas consumption; and

3. There are anticipated savings (to be confirmed) as a result of recommissioning of building control systems.

There is also an anticipated decrease in expected in the costs for heating oil as year over year trending is indicating a decrease in consumption.

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.

Facilities Capital Funding

Funding Allocation	2020-21 Estimates	2021-22 Estimates
School Condition Improvement	5,711,657	4,937,356
School Renewal Allocation	1,390,030	1,400,005
Estimated Carryover from previous year	2,945,581	2,457,268
Total Revenue	10,047,268	8,794,629
Less estimated projects costs	7,590,000	6,425,000
Carryover/Contingency	2,457,268	2,369,629

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 2021/22 school year, which is consistent with those identified in the Long-term Capital Plan. 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. The criteria used for evaluation includes:

- Health and Safety factors including ongoing mitigation strategies for Covid -19
- Life cycle of asset as determined by Ministry audits and VFA software
- Historical maintenance records
- Programming requirements of the school
- Energy efficiency of the asset
- AODA compliance

In addition to these evaluations, we also utilize a decision-making matrix in establishing project priorities. A decision- making matrix called MVP (Multi Variable Priority) has been implemented to ensure that project evaluation includes additional factors that are important to programming and occupants. As part of the implementation of the matrix, a working group consisting of Superintendents, Principals, Finance and Facilities was established. The results of the working group was to develop the criteria and associated weightings that the matrix would use in identifying projects for consideration. The following items are the evaluation criteria developed by the working group to assist in identifying capital projects:

- Environmental factors
- Energy Utilization
- Condition
- Consequence of Failure
- Impact to end users
- Level of Regulation

By applying these factors and their associated weightings against the renewal requirements found in VFA, we can establish a rating system that helps support project selection based on factors identified as being important to the occupants.

The MVP decision making matrix provides each project requirement with a score and the higher the overall score the more urgent the priority. This data is used along with the evaluation criteria to select capital projects ensuring that requirements are planned in an appropriate sequence.

We are working to ensure the best outcomes in capital planning by working to improve data integrity within VFA, conducting detailed studies on building systems to ensure effective and timely system replacement, ensuring detailed maintenance programs to extend system life cycles and using our MVP decision making matrix to ensure factors other than life cycle are considered in project selection. These strategies are all reflected in the projects included in the 5-year capital plan.

Capital Projects Being Considered for 2021/22

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

Site	Project Title	Detail/Requirements	Estimate
St John	LED Retrofit		\$175,000
St Paul	LED Retrofit		\$150,000
St Joseph	LED Retrofit		\$50,000
St Charles Elementary	Interior Renovations	Classroom upgrades (9 classes corridor 163) AODA - washroom renovations	\$400,000
St Charles Elementary	Boiler Replacement	Replace boilers with high efficiency units	\$200,000
BAC	Siporex Replacement (sections 5&6)	Remove siporex and replace roof assembly Classroom upgrades (in area of roof replacement) Replace rooftop unit #9	\$1,800,000
St Albert	Roof Replacement and AODA Upgrades	Roof section 3 - 3100 sq ft Ramp/pathways front and back	\$300,000
SCC	Ventilation and Mechanical Upgrades	Replacement of remaining unit ventilators Replace domestic hot water system Install ventilation for tech shop AODA - washroom upgrades, exterior ramps	\$1,100,000
MMA	Phase 4 Renovations and AODA upgrades	AODA - install elevator AODA - washroom upgrades Exterior door replacement Replace cafeteria roof top unit Lower level renovations (doors/paint/floor)	\$1,500,000
St John	Electrical and Interior Upgrades	Primary switch gear, fire alarm, PA Washroom upgrades - lower level Replace rooftop/ERV #3	\$550,000
Various	Electrical Studies		\$100,000
Various	Mechanical Studies		\$100,000
Total			\$6,425,000